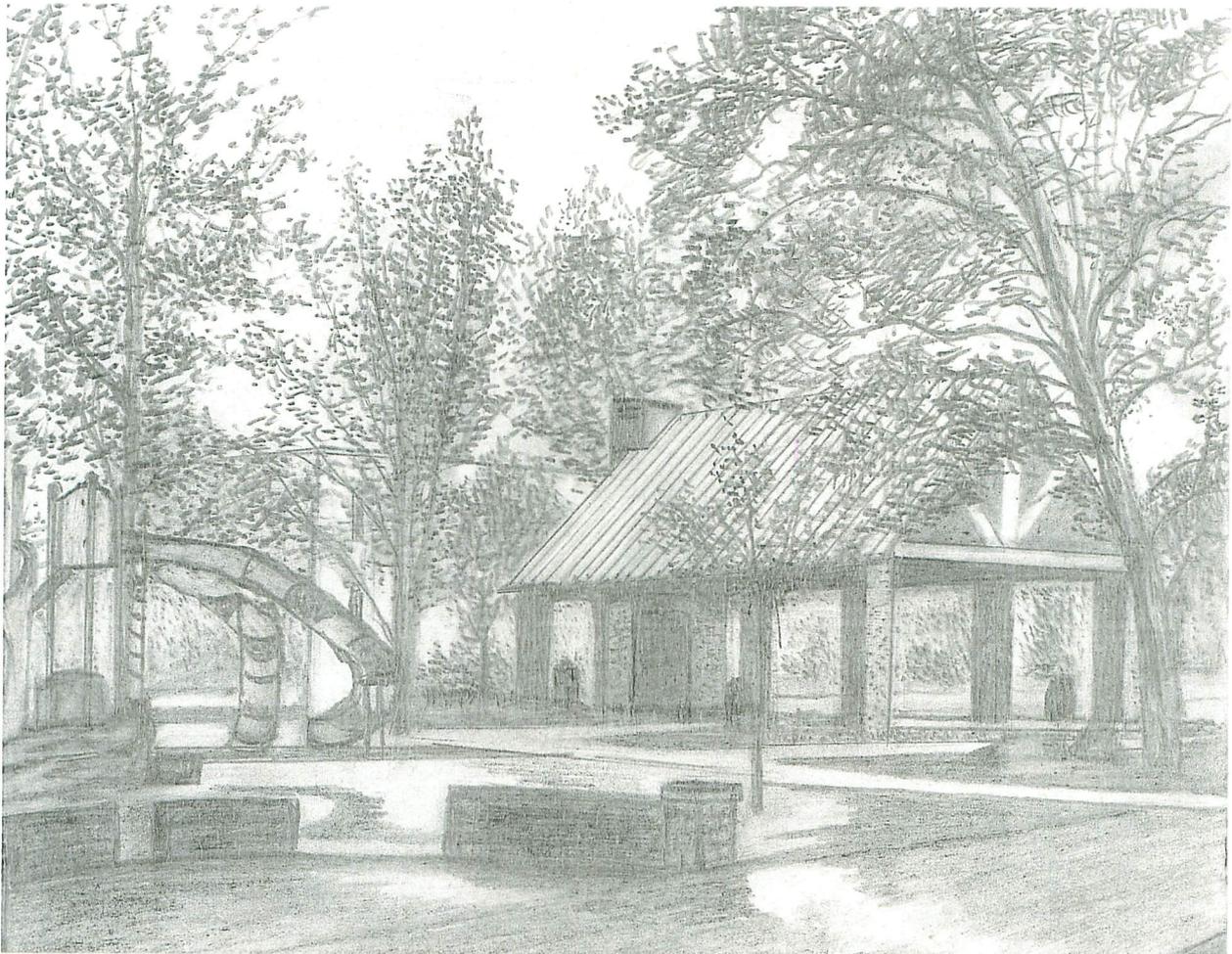


Founded
1842

Incorporated
1903

*City of Cleveland
Tennessee*



*Annual Budget
2015 - 2016*

*City of Cleveland,
Tennessee*



*Annual Budget
FY 2016*



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

City of Cleveland

Tennessee

For the Fiscal Year Beginning

July 1, 2014

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Cleveland, Tennessee for its annual budget for the fiscal year beginning July 1, 2014. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communication device.

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

Mission Statement

City of Cleveland, Tennessee

Provide for the 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 2014-2015

City Officials:

<i>Mayor:</i>	Tom Rowland
<i>City Council:</i>	George Poe, Jr., (at large) Richard Banks, (at large) Charlie McKenzie, District 1 William Estes, District 2 Avery Johnson, Sr., District 3 David May, Jr., District 4 Dale Hughes, District 5
<i>City Attorney:</i>	John F. Kimball
<i>City Judge:</i>	Barrett Painter
<i>City Manager:</i>	Janice S. Casteel
<i>Assistant City Manager:</i>	Melinda B. Carroll

Department Heads:

<i>Director of Finance/ City Clerk:</i>	Shawn McKay
<i>Fire Chief:</i>	Ron Harrison
<i>Library Director:</i>	Andrew Hunt
<i>Parks & Recreation Director:</i>	Patti Petitt
<i>Development and Engineering Services Director:</i>	Jonathan Jobe
<i>Interim Police Chief:</i>	Mark Gibson
<i>Public Works Director:</i>	Tommy Myers
<i>Airport Manager:</i>	Mark Fidler
<i>Cleveland Utilities General Manager:</i>	Ken Webb, CPA
<i>Director of Schools:</i>	Dr. Martin Ringstaff

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Introduction

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

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

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



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

The City of Cleveland is the county seat of Bradley County, Tennessee, located in the extreme southeastern corner of the state. Cleveland is located 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: Lonza Group, Resolute Forest Products – Calhoun Operations, Brown Stove Works, Renfro Corporation, Cleveland Chair Co., Procter & Gamble, Hardwick Clothes, Jackson Manufacturing, Johnston Coca-Cola Bottling Co., Mars Snackfoods, Whirlpool, Amazon, Wacker Polysilicon, SkyRidge Medical Center, Newlywed Foods, Olin Corporation, Peyton’s Southeastern, President Baking, Rubbermaid, Merck, and United Knitting. 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 2010 was 41,285. The City and County are both growing at a moderate rate. The City has shown consistent growth throughout its history, as the following table demonstrates:

Census Population

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

According to the 2010 census, the City’s population is 81.4% Caucasian, 7.2% African-American, 7.5% Hispanic, and 3.9% Asian or Other. The median age is 34.8 years. Those 19 years of age and younger are 26.3% of the population, and those 55 years of age and older are 25.3%. The median income per household is \$32,257 and the per capita income is \$25,572. The housing stock totals 17,841 units, of which 7,820 (48.6%) are owner occupied. The rental vacancy rate in 2010 was 9.9%. The median value of owner occupied was \$141,600. Housing costs in Cleveland and Bradley County are 16.6% below the national average as reflected in the third quarter 2009 ACCRA cost of living survey. The unemployment rate for Cleveland in February 2015 was 6.1%. The unemployment rate for Bradley County was 5.9%, the State of Tennessee was 6.4% and the national average was 5.5%. The cost of living is 94.3%, which is 5.7% below the national average.

Cleveland is served by Southern Railway, Greyhound bus line, numerous common freight carriers, and barge service from the Hiwassee River by Charleston Marine Transport, Inc. In January 2013, the Cleveland Regional Jetport was opened. Chattanooga’s Lovell Field, with both general aviation and commercial aviation capability, is approximately thirty minutes south on Interstate 75.



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

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



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



In Cleveland, utilities are provided by the following companies:

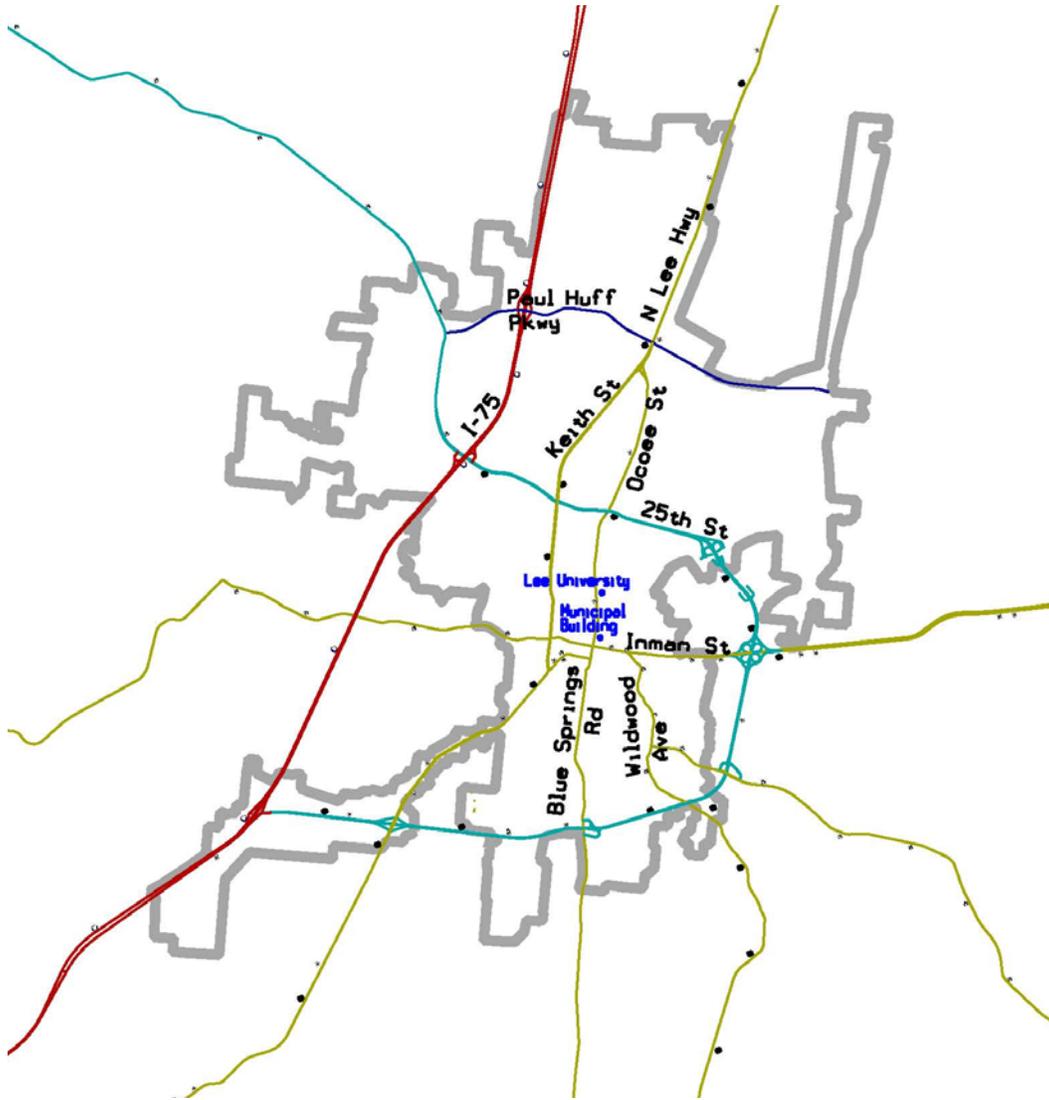
Cleveland Utilities	Electricity, water, and wastewater
Volunteer Energy MC	Electricity in some annexed areas
Chattanooga Gas	Natural Gas
AT&T	Telecommunications
Charter Communications	Cable Television

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



City of Cleveland *Area Map*



Reader's Guide to the Budget

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

Following this Guide is Tab II, which contains the City Manager's Budget Message. This message discusses the fund structure of the Budget, and which basis of accounting is used for each type of fund. It also includes a listing of the assumptions used in developing the Budget. Finally, it includes a discussion of the major issues facing the City and how the Budget affects them and is affected by them. Immediately following is a listing of the City's Goals and Objectives for FY2016.

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 and Water 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 and

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

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

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

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

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

Tab XIV contains several appendices, the first being a Glossary of Terms. Since governmental budgeting and accounting is different from that in the private sector, definitions of many of our terms have been included. Second 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. Third 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. Forth is a listing of every fringe benefit that the City provides its employees. There is some detailed information on the retirement system. Lastly, you will find historical information on property taxes, property values and assessments.

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

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government news updates!



Cleveland, TN Government



@Cleveland_TN

"The City with Spirit"
Cleveland, Tennessee



City of Cleveland

CLEVELAND, TENNESSEE
Office of the City Manager

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

Janice S. Casteel
City Manager
(423) 472-4551
(423) 559-3337 Fax
jcasteel@clevelandtn.gov



May 1, 2015

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 2016

Gentlemen:

The FY2016 Budget for the City of Cleveland is submitted for your consideration. The document includes the revenues and expenditures that are necessary to maintain and in some areas improve the current levels of municipal services.

The FY2016 Budget addresses the infrastructure needs of a growing community. It is a challenge to keep up with the demand for services and facilities in such a growing community. The City of Cleveland is the principal city of the Cleveland Metropolitan Statistical Area (MSA) and it is the employment and commercial center of the metropolitan area.

The FY2016 total budget, which includes all City and Cleveland Utility funds, is \$245,147,396. This represents a 2% decrease from the FY2015 amended budget. This decrease is primarily due to construction of the Cleveland High School gymnasium which required emergency replacement due to its structural problems.

The FY2016 Budget does not include a property tax increase and the city's rate will remain \$1.7655 per hundred dollars of assessed value. The budget does not include an increase in the monthly sanitation fee of \$6.95. The budget does include a stormwater monthly fee of \$1.00 for residential property, and a monthly fee of \$2.00 for non-residential properties with 2,500 square feet of impervious area or greater. If passed by City Council, the stormwater monthly fee will increase effective January 1, 2016 using a tiered residential rate to \$1.65 for residential properties with impervious areas of less than 1,775 sq. ft. which represents 0.5 Single Family Unit (SFU), \$3.25 for residential

properties with impervious areas ranging from 1,776 to 5,900 sq. ft. which represents 1.0 SFU, and \$4.90 for residential properties with impervious areas greater than 5,901 sq.ft. which represents 1.5 SFU. The fee is necessary to implement the stormwater management program which is mandated by congress. In FY2016, the fee is expected to generate approximately \$450,000 for the city's stormwater program and will be accounted for in a new enterprise fund.

The major priorities of the FY2016 Budget include replacement of the Cleveland High School gymnasium estimated to cost \$11 million and other capital projects funded from the local sales tax referendum. A complete list of the capital projects funded by the proceeds of the 2009 local option sales tax is presented at the end of the budget message. State and federal funds will improve Exit 20 and construct the new Tom Rowland Interchange on APD-40 to be completed by November 2015 and November 2016, respectively. The Local Interstate Connector (LIC) project at the new APD-40 Interchange was completed in 2014 on the south side and construction of the LIC-North will be completed in 2016. The City and County have each contributed \$2,000,000 and the state is funding \$4,000,000 for the LIC projects.

Staff continued a conservative approach of estimating revenue for the FY2016 Budget. Due to conservative budgeting practices there has been growth in the fund balance for eleven of the past fourteen fiscal years. Due to the emergency replacement of the Cleveland High School gymnasium, the City has budgeted to use \$5 million of its \$12.8 million fund balance in the City's General Fund. The Cleveland City Board of Education voted to repay the City using its portion of capital funding received from Bradley County when the county issues bonds to fund Lake Forest Middle School. Because all residents pay county taxes, Bradley County funds education based upon the ratio of students attending each school system. Since one-third of the students attend Cleveland City Schools, one-third of the county's property tax and capital funding designated for education supports city schools and two-thirds supports county schools.

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

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

- 1) *Capital Improvement Needs Inventory (CINI)*: In October forms were distributed to all City departments, including the school system, for the CINI. In January 2015 a six-year CINI document was prepared which included the capital improvement needs of all departments. This document is for planning purposes only and is used as documentation for the preparation of the Capital Improvement Program (CIP), which is included in the proposed budget.
- 2) *Council Strategic Planning Session*: Also in January staff presented a financial report at the planning retreat which was attended by the Mayor and City Council, Department Heads, News Media, Director of City Schools, and the Manager of

Cleveland Utilities. This session provides the Council an opportunity to identify major needs, determine capital needs, and hear presentations on city programs and projects.

- 3) *Preparation of Proposed Budget:* During the month of January departments began preparation of their funding requests which were submitted to the City Manager and Director of Finance. The City Council held a Budget Planning Session on April 13, 2015 for presentation and discussion of the FY2016 Budget. The final budget must be approved by June 30, 2015.

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

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

General Fund:

- 1.) General Fund

Special Revenue Funds:

- 2.) Solid Waste Management Fund
- 3.) State Street Aid Fund
- 4.) Library Fund
- 5.) Drug Enforcement Trust Fund
- 6.) Byrne Memorial Justice Assistance Grants
- 7.) Metropolitan Planning Organization Fund
- 8.) Community Development Block Grant
- 9.) Recycling Grant Fund
- 10) School General Fund
- 11) School Food Service Fund

Debt Service Fund:

- 12) Debt Service Fund

Capital Projects Funds:

- 13) Capital Improvement Program Fund
- 14) Sales Tax Capital Projects Fund
- 15) Greenway Fund
- 16) Fletcher Park Trust Fund
- 17) Spring Branch Industrial Park Fund

Enterprise Funds:

- 18) Stormwater Management Fund
- 19) Cleveland Utilities Electric Fund
- 20) Cleveland Utilities Water/Wastewater Fund

Internal Service Fund

- 21) Fleet Management Fund

Trust Fund:

- 22) Meiler Estate Animal Shelter Trust Fund

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

Cleveland City Schools will receive a transfer of operating money from the city's General Fund in the amount of \$5,273,600, which is the same amount as FY2015 due to the emergency construction of the Cleveland High School gym. Also, a transfer from the city's General Fund is made to the Debt Service Fund to cover long-term debt incurred by the city for the school system in the amount of \$2,665,922, which includes an additional \$416,966 for the new Cleveland High School gym. The City of Cleveland refunded some of its debt during FY2015, and the net increase of debt service for schools is only \$330,804.

The Library Fund also receives a transfer of money from the City's General Fund each year, with an equal appropriation from Bradley County. The FY2016 Budget includes \$626,700 for the Cleveland Public Library which is a \$12,519 increase from last fiscal year. This additional funding will be used to fund a 2% step increase for employees and increased health insurance premiums.

Cleveland Utilities' budgets are actually enterprise fund service plans that can fluctuate depending upon the usage of utilities, which can be affected by market conditions and the weather. Cleveland Utilities receives no transfers of money from the City's General Fund or other funds because the utilities operate solely from their charges for service. Cleveland Utilities included no local rate increase for water customers and a 1.19% HUC pass through; a 6.37% increase for their wastewater customers; a 1.54% local rate increase for electric customers, and any TVA pass through for FY2016.

Budget Assumptions:

Staff used several assumptions in preparing this Budget. The assumptions were important factors in estimating revenues and expenditures. The major assumptions are as follows:

Rate Increases:

- No property tax rate increase.
- No increase in the Residential Sanitation Fee.
- A stormwater user fee was implemented July 1, 2014 for properties located within the city to fund stormwater projects and to hire a consultant to prepare an analysis of the impervious surface of each parcel in the city, determine the average equivalent residential unit (ERU) rate, establish a credit system for green infrastructure, and determine the stormwater fee necessary to fund the Cleveland stormwater program, including the projects identified by the Army Corp of Engineers' flood study scheduled to be completed in 2015. The monthly fee of \$1.00 for residential property and the monthly fee of \$2.00 for non-residential properties with 2,500 square feet of impervious area or greater is recommended to continue through December 31, 2015. The consultant recommended a 3-tiered residential fee and a non-residential rate of \$3.25 per ERU, which is below the \$3.35 state average, and will be used to address National Pollutant Discharge Elimination System (NPDES) requirements.
- The city's street cut permit fee will remain \$265 for 48 square feet of patch. This fee was last increased in August 2014.
- Fleet Management will charge \$67 per hour for labor, 30% markup on parts, 30% markup on contracted services and 20-cents markup on fuel over the City's actual cost. These fees are for the overall operating expenses incurred by this facility and fleet operation.
- No local rate increase for water customers and a 1.19% HUC pass through; a 6.37% increase for wastewater customers; a 1.54% local rate increase for electric customers, and any TVA pass through for FY2016.

Revenue Growth Projections:

- Property tax revenue growth of approximately 1.5% over FY 2015's amended budget.
- Local sales tax budgeted at 2% above the FY2015 budget.
- State sales tax budgeted at 3.4% above the FY2015 budget.
- State income tax budgeted at 8.2% above FY2014's audited amount.
- 5% franchise fee on the gas franchise and the cable television franchise.

Expenditures and Transfers:

- City employees who qualify will receive a step (which is 3.5%) for FY2016. Cleveland Utilities has funded a 3.5% raise for their employees, and City Schools has funded a step increase (of varying amounts) for their employees who qualify as well as a 2% increase for all employees.
- The FY2016 Budget includes funding from 30 hours to full-time for the Management Intern who will be pursuing new grant opportunities for city departments and working with IT staff to insure consistent management of the city's website and social media.
- The rate increase for health and dental insurance has not yet been determined.
- The Appropriations Budget includes \$10,000 for FY2015 and \$12,000 for FY2016 for the replacement of the HVAC system at the Museum Center at Five Points, which is a key anchor for downtown Cleveland. This level of support will need to continue for seven years to finance the project.
- The Cleveland City School System will receive \$2,665,922 from the City for debt service.
- The FY2016 unreserved fund balance represents 24.5% of total general fund expenditures. However, unreserved fund balance only represents 17.6% when compared to total general fund expenditures and transfers to other funds – such as debt service and schools.
- The FY2016 Budget will not use any of the City's \$3.4 million debt service fund balance which represents 53.9% of debt service expenditures.

Proposed New Debt:

- The City's FY2016 General Fund budget includes \$6.7 million in long-term debt for capital projects, including \$5.7 million for the new Cleveland High School gym and \$1 million for new hangars and runway extension projects at the city's Regional Jetport.
- Cleveland Utilities' Water Division has \$5 million in loans authorized and unissued through the State Revolving Fund for the installation of Advanced Metering Infrastructure (AMI) meters. These funds will be drawn down over three fiscal years, beginning in FY2015.
- Cleveland Utilities Budget is also projecting \$2.5 million in new debt for their Electric Division for various capital projects, \$2.5 million in new debt for their Water Division for the extension of their 24-inch water line to Hiwassee Utilities, and \$1 million for their Sewer Division for various capital projects.

Proposed Capital Projects:

- The City will fund \$2.85 million in capital projects this fiscal year from the 2009 local option sales tax which funds **only** capital infrastructure and equipment needs of each department.

➤ Public Works	\$1,897,442
➤ Fire Department	294,500
➤ Police Department	315,000
➤ City-wide Computer Info System	280,000
➤ Parks and Recreation	70,000
➤ Development and Engineering	24,000
➤ EDC Planning Document	20,000

The above amounts fund replacement equipment for city departments, except for the following projects recommended for Public Works:

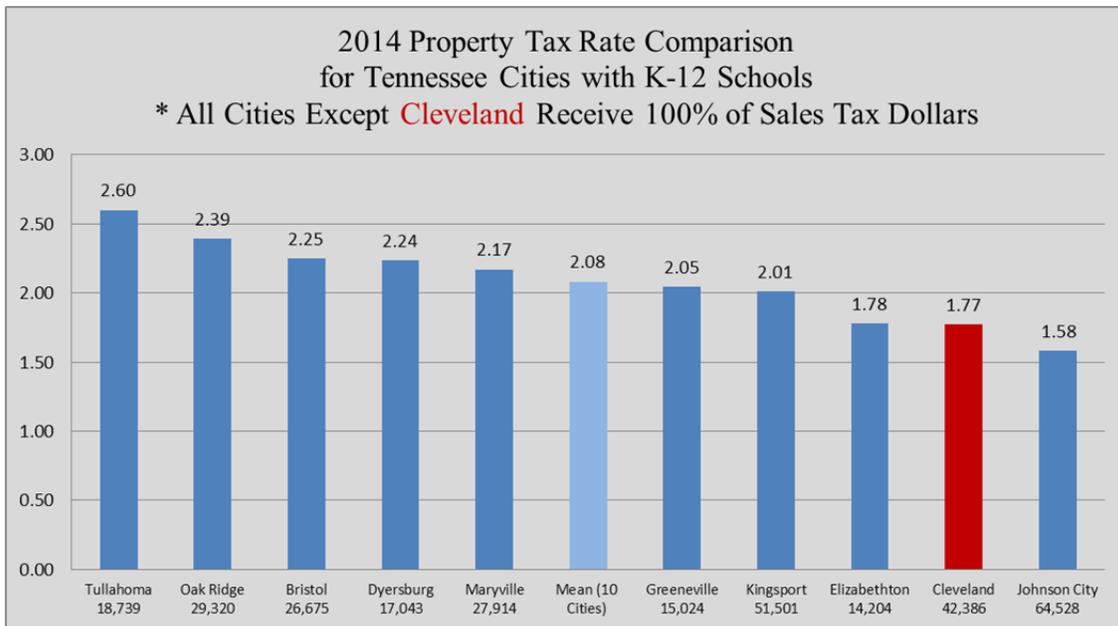
❖ Street Paving	\$1,000,000
❖ Drainage Projects	120,000
❖ Sidewalk Projects	50,000
❖ MPO-Central Ave Project	52,510
❖ MPO-17 th St. Project	130,500
❖ MPO-Adkisson Project	144,832
❖ Roadscapes Phase III	29,600
❖ Relocate Driveway @ Greenway Park	70,000
❖ Kile Lane @ Veterans' Home	150,000
❖ EDC Planning Document	20,000

- City Schools will receive approximately \$925,000 for its capital projects from the sales tax referendum.
- Federal funding has been made available through the Metropolitan Planning Organization (MPO) for transportation projects. This budget includes:
 - Central Avenue Paving, Drainage and Sidewalk Improvement Project (Ocoee Street to Gaut Street)
 - 17th Street Sidewalk Improvements and Paving (Ocoee to Keith and will connect Deer Park to the Greenway)
 - Adkisson Drive and Norman Chapel Road (Executive Park Drive to Paul Huff Parkway)
- The FY2016 Budget includes \$200,000 (90% federal and state funds) for the Metropolitan Planning Organization (MPO) and \$345,924 for the Community Development Block Grant Entitlement program, a 100% federally funded

program. The City qualifies as an Entitlement Community for the CDBG program due to designation as a principal city in an MSA.

Major Issues:

1.) **Property Tax Rate:** Cleveland’s property tax rate of \$1.7655 per hundred dollars of assessed value remains one of the lowest property tax rates of similarly-sized cities with a K-12 city school system in the state. The FY2016 Budget will not include a property tax increase to maintain the current level of service being provided today for our citizens. See the chart below for a comparison of Cleveland’s rate to other similarly-sized cities with K-12 school systems. The total amount of funding for the Cleveland City Schools System equals \$7.9 million or 40% of the total property tax revenues.



2.) **New Fire Station:** This Budget **does not** include funding for construction of a new fire station. The City purchased a site for station number 6, but construction funds will not be provided until the area develops. The station will be needed in the future in order for the fire department to adequately serve the southern portion of the city, including the Interstate Exit 20 area which will continue to develop. The new station, equipment and personnel will be needed in order to help the city maintain its ISO rating once development occurs.

3.) **Elementary School:** This Budget **does not** include funding for a new elementary school. The City has purchased the land, but does not have funding in place for the estimated \$14 million new elementary school to be located on Georgetown Road.

4.) **Other Funding Issues:** The City and County have each agreed to invest \$2 million in a proposed veterans' home to be located off APD-40. The City's funds for the veterans' home will be available in FY2016 when Bradley County reimburses the city's \$2 million investment made on their behalf for the Spring Branch Industrial Park. Land has been donated for the veterans' home, the design has been completed, and the city has budgeted \$150,000 for road improvements to Kile Lane which will be the entrance to the Veterans home.

We believe 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 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 Amy Newman, City Accountant, Christy Bryant, Administrative Assistant, Shawn McKay, Director of Finance, Melinda Carroll, Assistant City Manager, and the staff of the Administration and Finance Department, Department Heads and their Departmental Budget Officers for their time and effort in preparing this Budget.

A Public Hearing and first reading of the Budget Ordinance have been scheduled for May 11th. The final reading of the Budget Ordinance will be held on May 26th and this Budget with any revisions you recommend will go into effect on July 1, 2015. Please contact me if you have any questions or would like to discuss the Budget in detail.

Respectfully Submitted,



Janice S. Casteel
City Manager

City of Cleveland FY2016 Sales Tax Capital Projects

GENERAL GOVERNMENT

EDC Planning Document	\$20,000	
Subtotal		\$20,000

DEVELOPMENT & ENGINEERING

Inspector Vehicles	\$24,000	
Subtotal		\$24,000

CITY-WIDE COMPUTER INFORMATION SYSTEMS

Electronic Document Management	\$5,000	
Hardware	134,000	
GIS Program	78,000	
License Fees	53,000	
GIS Flyover	5,000	
GIS Rover	5,000	
Subtotal		\$280,000

POLICE DEPARTMENT

Police Vehicles	\$285,000	
Animal Ctrl/Codes Enf. Vehicle	30,000	
Subtotal		\$315,000

FIRE PROTECTION

Fire Apparatus Replacement Program	\$294,500	
Subtotal		\$294,500

PUBLIC WORKS

Street Paving	\$1,000,000	
Paving - Drainage Projects	120,000	
Paving - Sidewalk Projects	50,000	
MPO - Central Avenue 3R Project	52,510	
MPO - 17th Street 3R Project	130,500	
MPO - Adkisson Drive Project	144,832	
Public Works Equipment Replacement Program	150,000	
Roadscapes Phase III Project	29,600	
Relocate Greenway Park Drive @ Raider	70,000	
Kile Lane @ Veterans Home	150,000	
Subtotal		\$1,897,442

PARKS AND RECREATION

Vehicle Replacement Program	70,000	
Subtotal		\$70,000

City of Cleveland FY2016 Sales Tax Capital Projects

CITY SCHOOLS

QSCB Principal Payments	\$260,000
QSCB Interest Payments	63,100
QSCB Admin Fees	4,200
Arnold School Renovation - Principal Payments	73,000
Arnold School Renovation - Interest Payments	34,900
School Capital Projects	489,800
<i>Subtotal</i>	<u>\$925,000</u>
TOTAL EXPENDITURES	<u><u>\$3,825,942</u></u>

City of Cleveland, Tennessee
Goals & Objectives
and Strategies for Implementation

- Goal #1 Improve the educational system in the City of Cleveland.
- Objective: Continue upgrade of technology equipment all schools.
- Begin transition to digital content at Cleveland High School and Cleveland Middle School.
 - Continue to replace outdated teacher computers.
 - Purchase mobile carts equipped with 30 laptops each.
 - Increase the number of wireless access points in each school.
- Objective: Continue to see growth and improvement on both state and national assessments such as Tennessee Comprehensive Assessment Program, American College Test, and Preliminary Scholastic Aptitude Test.
- Continue implementation of a system-wide instructional improvement system.
 - Continue staff training.
 - Continue professional development for classroom teachers.
- Objective: Construct new facilities.
- Continue planning and design phase for a new elementary school.
 - Construct a new gymnasium for Cleveland High School.
- Objective: Provide quality meals that meet federal and state nutritional guidelines for students through the School Food Service Program.
- Offer 3 meal options to meet a variety of student tastes and preferences at no cost to students.
 - Provide nutrition educational material to encourage healthy eating habits at home.
- Objective: Provide major capital improvements related to maintenance and transportation needs for schools.
- Continue bus replacement program.
 - Prioritize building maintenance projects.
 - Update long-range capital replacement plan.
 - Continue short-term capital improvement program.
- Goal #2 Improve the level of public safety within the City of Cleveland.
- Objective: Provide better equipment for public safety personnel.
- Continue the purchase new body cameras for police patrol personnel.
- Objective: Increase public fire education with schools, civic organizations, and citizen groups.
- Purchase additional fire safety materials and provide additional training classes.

- Objective: Maintain or improve ISO rating by hiring additional firefighters and constructing new fire stations.
 - Continue to fill vacant positions caused by recent retirements.
 - Construct new fire station when development occurs at Exit 20.
- Objective: Continue to reduce crime rates in Cleveland and place a high priority on school safety.
 - Continue to fill vacant positions caused by recent retirements.
 - Provide advanced active shooter training for law enforcement.
 - Continue training program for law enforcement personnel.
- Objective: Implement equipment replacement program.
 - Continue replacement program for police cars on an annual basis.
 - Provide continued advancements in Information Technology as trends and technological advancements occur to maximize modern enforcement strategies.
 - Replace fire administration and inspection vehicles over the next several years.

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

- Objective: Continue street resurfacing program.
 - Fund \$1 million annually for street resurfacing projects.
- Objective: Continue drainage improvements to alleviate flooding.
 - Fund \$120,000 annually in major drainage projects.
- Objective: Continue street patching program and eventually have all streets on resurfacing program to eliminate potholes.
 - Continue to allocate crews dedicated to maintenance of city streets.
- Objective: Install new sidewalks and repair existing sidewalks.
 - Fund \$30,000 annually in new sidewalk construction and sidewalk maintenance.
 - Design and construct one-time pedestrian projects totaling more than \$1 million.
- Objective: Improve the coordination of downtown traffic signals.
 - Continue study of signal timing and traffic patterns.
- Objective: Complete the runway extension from 5,500 ft. to 6,200 ft. to better serve Cleveland's industry flying into the new Cleveland Regional Jetport.
 - Authorize consultant to complete design and apply for state and federal funding.
 - Design & Construct additional hangers at the Jetport.
- Objective: Continue inspection of all utility cuts.
 - Continue funding of two inspectors who monitor all utility cuts from start to finish insuring proper procedures and materials are used.

- Study new technology and methods to prevent failure of street cuts.
- Objective: Continue the City's storm water program.
 - Continue compliance with the city's NPDES permit.
 - Continue to provide water quality education.
 - Partner with community for stream clean-ups.
 - Hire consultant to prepare an analysis of the impervious surface of each parcel within the city, adopt the average equivalent residential unit (ERU) rate, establish a credit system for green infrastructure, and determine the storm water fee necessary to fund Cleveland's storm water program including the projects identified by the Army Corp of Engineers flood study.
- Objective: Continue the Army Corp of Engineers' Flood Study of Cleveland's drainage basins.
 - Provide city's match for final payment of Flood Study.
- Objective: Improve major intersections in Cleveland.
 - Continue work with TDOT to identify needed intersection improvement projects.
 - Construct Paul Huff/Adkisson intersection improvements to accommodate increased traffic.
- Objective: Operate and expand a city-wide deviated fixed route transit system.
 - Identify areas for expansion of city-wide deviated fixed route transit system.
- Objective: Complete construction of Phase II of Roadscapes Project on 25th Street from Peerless Road to Interstate 75.
- Objective: Implement Phase III of Roadscapes Project on 25th Street from Keith Street to Parker Street.
- Objective: Apply to become a Qualified Local Program with TDEC.
- Objective: Implement the revised stormwater ordinance as required by TDEC.
- Objective: Partnered with Small Communities Initiative (SCI) as an interdisciplinary program at the University of Tennessee to join faculty and students with the City of Cleveland to engage in real-world problems.

Goal #4 Improve the city's ability to provide services through technology.

- Objective: Continue to improve and update the city's new website.
 - Staff will assist Department Heads and their representatives with posting new information and features to city's website.
- Objective: Continue collection of property taxes and fines on-line.
 - Staff will work with on-line collection vendors and financial institutions to maintain services to citizens.
- Objective: Continue scanning of City files for improved access to information and improve research capabilities.

- Provide adequate hardware and software to facilitate collection, storage and access of city data.
- Objective: Continue use of procurement cards to purchase materials for city departments.
 - Provide departments and users on-line access to procurement card statements.
- Objective: E-ticketing with the Cleveland Police Department
 - Continue implementation of this program.
- Objective: Continue installation of laptop computers in fire trucks and maintenance of computers in police cars.
 - Maintain laptop computers in fire trucks and train fire department employees to use these mobile data terminals.
 - Install software updates for police and fire computers as those become available.
- Objective: Continue to research new ways to implement mobile computing for city employees to improve productivity.
 - Research and develop best practices for mobile devices.
 - Attend trade shows, vendor events, and visit other cities to stay informed on latest trends in technology.

Goal #5 Improve economic development efforts.

- Objective: Continue to aggressively market the Cleveland/Bradley Industrial Park and the new Spring Branch Industrial Park.
 - Participate in Industrial Development Board meetings.
 - Maintain link with Bradley/Cleveland Chamber of Commerce website to promote the new Spring Branch Industrial Park.
- Objective: Continue to support the Economic Development Council and the Industrial Development Board so that a solid recruitment and retention program remains in place.
 - Provide financial support to the Bradley/Cleveland Chamber of Commerce.
- Objective: Develop Spring Branch Industrial Park.
 - Design and install infrastructure for new industrial park.
- Objective: Complete Local Interstate Connector roads in conjunction with proposed APD-40 Interchange and planned improvements for Exit 20.
 - Construct Local Interstate Connector – North road project.
- Objective: Market the new Cleveland Regional Jetport
 - Attend trade shows with Bradley/Cleveland Chamber of Commerce representatives.
 - Continue to expand website

- Goal #6 Improve long-range planning.
- Objective: Hold annual Council Planning Retreat to determine city-wide needs and priorities.
 - Identify and provide cost estimates for needed projects.
 - Objective: Annually review the City’s Debt Management Policy and implement revisions as necessary to protect the City’s financial stability.
 - Review the current Debt Management Policy for necessary revisions based upon changes in state law and best management practices.
 - Objective: Increase the fund balance of the Debt Service Fund to 70% of the fund’s annual expenditures.
 - Budget all variable rate debt at 4%.
 - Objective: Prepare a long-range financial plan to be updated annually to include the City’s 15-year equipment replacement schedule and capital projects included in the City’s current Capital Improvement Needs Inventory (CINI).
 - Maintain and update departmental 15-year equipment programs.
 - Objective: Continue Transportation Planning through the Metropolitan Planning Organization (MPO) coordinated with the Rural Planning Organization (RPO).
 - Attend MPO and RPO meetings.
 - Continue planning for more than \$6 million in transportation projects for next two years.
 - Objective: Develop strategic growth plan for Bradley County due to the Wacker Chemie Industrial development at Exit 33 and the Volkswagen plant located in Ooltewah, which is only 7 miles from Cleveland city limits.
 - Implement the 2035 Comp Plan and three small area plans.

- Goal #7 Improve the quality of life of citizens of Cleveland.
- Objective: Continue implementation of Community Development Block Grant program for low and moderate income areas of Cleveland.
 - Identify and complete projects in target area.
 - Objective: Continue implementation of historic zoning through the Historic Preservation Commission.
 - Serve as staff for the Historic Preservation Commission.
 - Prepare educational flyer for residents of Historic Preservation area.
 - Objective: Continue support of the Cleveland/Bradley County Public Library
 - Provide funding for new library materials and technology.
 - Objective: Improve existing recreational facilities.

- Replace ground covering with certified mulch at all city playgrounds.
- Objective: Continue a proactive codes enforcement program.
 - Continue funding two code enforcement officers.
 - Utilize the city’s website and utility bill flyer to inform citizens of code requirements.
- Objective: Continue to provide high quality animal control services.
 - Strive for a “No-Kill” Animal Shelter
 - Increase educational programs on the need for spay, neutering and vaccinations of all cats and dogs.
 - Continue to aggressively respond to citizen complaints regarding animals and animal cruelty.
- Objective: Increase recreational opportunities for the entire community.
 - Design and construct the Ocoee Greenway Connector estimated to cost \$930,000.
 - Construct a Dog Park along the Greenway.
- Objective: Continue to implement the Master Plan for College Hill Community Center.
 - Construct a parking lot on Benton Pike adjacent to the Multi-purpose field.
- Objective: Implement a Recreation Long-Range Master Plan.
 - Hold community meetings and work with Parks and Recreation Board to begin update of Long-Range Master Plan.
- Objective: Design and construct Multi-purpose fields located behind Blythe-Bower elementary school.
- Objective: Continue to be designated a “Tree City”.
 - Increase Cleveland’s green footprint by planting additional trees.
- Objective: Reduce the amount of material taken to the landfill.
 - Increase recycling awareness through educational materials.
 - Partner with Keep America Beautiful organization in support of “Household Hazardous Waste Day”.
- Objective: Continue partnership with Habitat for Humanity for development of housing for low income home buyers.
 - Donate surplus vacant property to Habitat for Humanity as lots become available.
- Objective: Continue plan for redevelopment of former Whirlpool plant area and begin Inman Street Redevelopment plan.
 - Hold meetings with government and community representatives to begin redevelopment plan.
 - Apply for redevelopment grants.
- Objective: Provide reliable electric, water, and wastewater utility services.
 - Extend services to newly-annexed areas.
 - Continue to maintain the systems’ financial stability while expanding the customer base into those areas annexed into the city and increasing the systems’ capacity.

Goal #8 Improve efficiency through workforce.

- Objective: Provide a safe work environment for all workers.
 - Repair and/or replace equipment as needed.
 - Conduct annual safety awareness training.
- Objective: Properly train and inform employees of safe workplace practices.
 - Provide safety manual to all new employees.
 - Provide training required by OSHA to all employees, in addition to specialize work-related safety practices and basic safety, CPR/AED, and First Aid training.
- Objective: Adhere to personnel policy in hiring qualified, competent workforce.
 - Provide qualification testing for available positions.
 - Conduct interviews and qualification requirement testing in conjunction with department heads.
- Objective: Provide training and educational opportunities for workforce to enhance job skills.
 - Increase training budgets for employees.
 - Provide city-wide training as available for a variety of topics.
- Objective: Implement diversity policy.
 - Attend career fairs and other recruitment venues.
 - Continue to advertise job openings on city's website and other locations recommended by the diversity commission.
- Objective: Provide fleet management services to city departments and other outside agencies.
 - Provide a quality preventive maintenance program.
 - Improve the training and certifications of mechanics.

Goal #9 Improve energy efficiency of City buildings and equipment.

- Objective: Replace roofs on City buildings with more energy efficient roofs.
 - Update roof assessment and replacement plan for all city buildings.
- Objective: Research use of alternative fuels for City vehicles.
 - Attend seminars related to alternative fuels.
- Objective: Continue energy audits of all City buildings.
 - Prepare City Council update of energy audit.
 - Continue utilizing TVA for energy audits of city buildings.

City of Cleveland Summary of All Funds

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

(1) Governmental Funds

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

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.

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

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

Capital Project Funds – Funds used to account for financial resources segregated for the acquisition or construction of major capital facilities other than those financed by enterprise operations. The City's Capital Project Funds include the City's Capital Improvement Program Fund, the Sales Tax Capital Projects Fund, Greenway Fund, Fletcher Park Trust Fund, and bond funds used to finance capital projects.

(2) Proprietary Funds

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

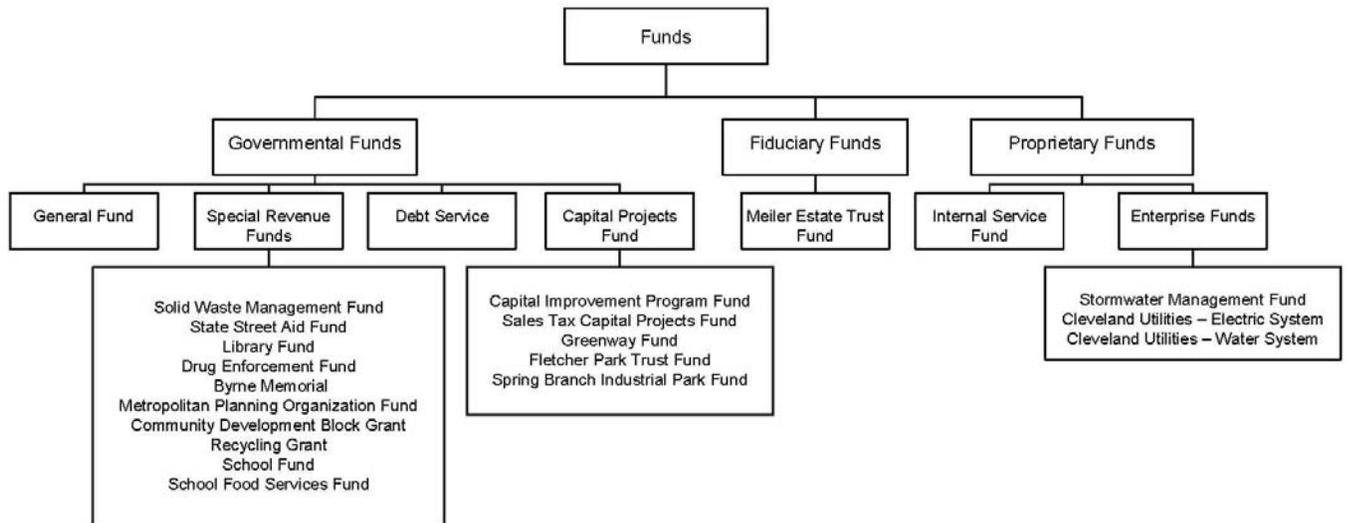
Water/Wastewater Division and Stormwater Management. Cleveland Utilities Electric Division and Water/Wastewater Division are considered major funds of the City.

Internal Service Funds – Funds used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the government and to other government units, on a cost reimbursement basis. The Fleet Management Fund is the City’s only Internal Service Fund and is used to account for expenses necessary to maintain the rolling stock of the City departments.

(3) Fiduciary Funds

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

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



The three largest sources of revenue for the City budget include Charges for Services, Intergovernmental, and Taxes. Combined these sources provide 98.6% of the total revenues received by the City of Cleveland.

Charges for services revenues provide 59.4% of the revenues necessary to provide city services. Cleveland Utilities bills the majority of this to its customers for electric, water, and wastewater services. Other charges include recreation fees, the sanitation fee billed to city residents, stormwater fees, school tuition fees charged to students who live outside the city limits, charges for lunches in the School Food Service Fund, amounts billed to city departments for vehicle maintenance, and other miscellaneous fees.

Intergovernmental revenues represent 23.0% 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.

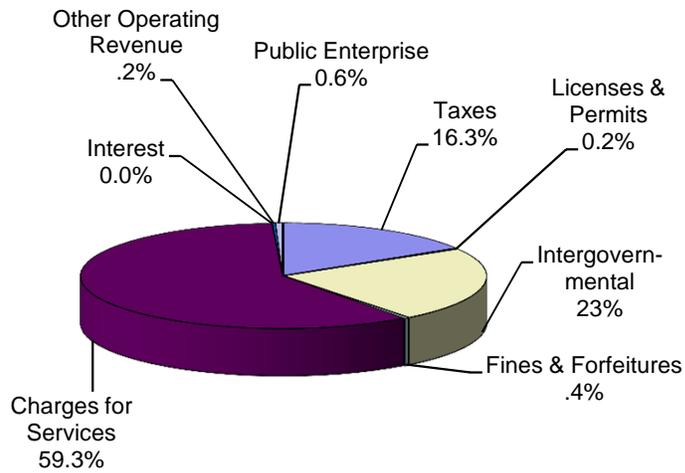
Tax revenues account for 16.3% of the total funding sources received to fund city services. Property tax and sales tax are the largest sources of tax revenues. Combined they provide over 88% of total taxes collected. The proposed budget does not include a property tax increase and the city's rate will remain \$1.7655 per hundred dollars of assessed value. There is no change in the monthly sanitation fee of \$6.95. The budget does include a monthly stormwater user fee of \$1.00 for residential property and \$2.00 for non-residential properties. If passed by City Council, the stormwater monthly fee will increase effective January 1, 2016 using a tiered residential rate to \$1.65 for 0.5 Single Family Unit (SFU), \$3.25 for 1.0 SFU and \$4.90 for 1.5 SFU.

Major uses of these resources include power purchased by Cleveland Utilities at 36.6% and education funding at 19.4%. Other significant expenditures and expenses include Cleveland Utilities' operation expenses at 9.9% and Public Safety at 7.8%.

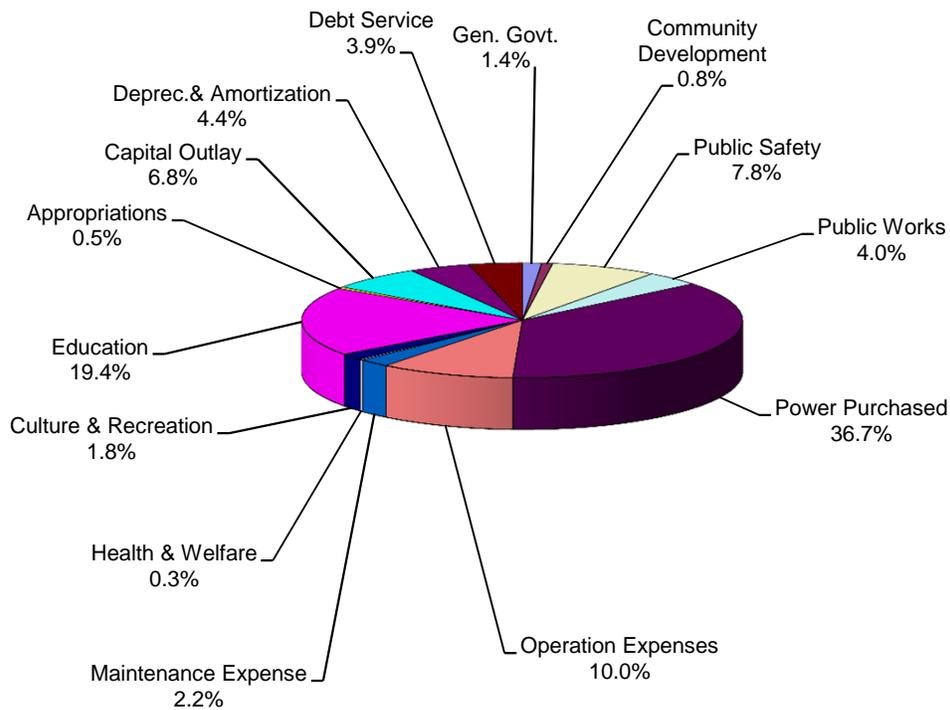
The revenue sources and expenditures of the City of Cleveland may be more easily understood by reviewing the following pie charts. Also included in this section are three-year budget spreadsheets (FY2014 actual, FY2015 budgeted, and FY2016 recommended budgets) for each of the fund categories.

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

City of Cleveland Summary of All Funds Revenues By Source - FY2016



Expenditures and Expenses By Use - FY2016



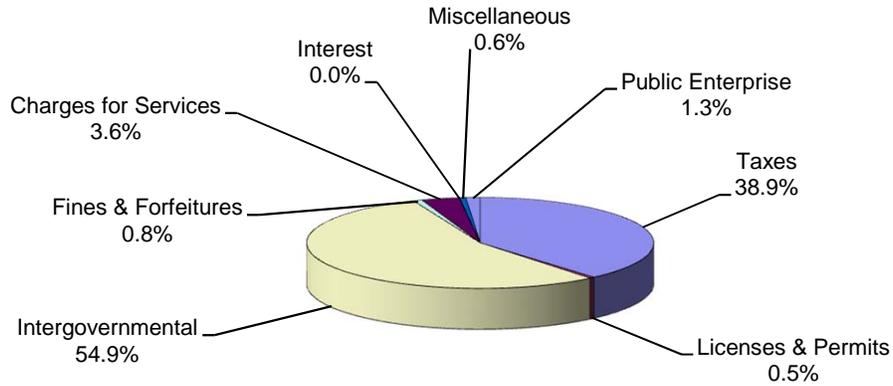
City of Cleveland, Tennessee
2014-2016 Summary of All Funds

	Governmental Funds			Proprietary Funds		
	2014 Actual	2015 Budgeted	2016 Proposed	2014 Actual	2015 Budgeted	2016 Proposed
Revenues:						
Taxes	\$35,733,289	\$36,545,698	\$36,793,417	\$0	\$0	\$0
Licenses & permits	353,841	468,400	470,750	0	0	0
Intergovernmental	50,128,325	52,175,192	51,949,748	0	0	0
Fines & forfeitures	543,857	771,850	793,600	0	0	0
Charges for services	4,190,683	3,610,531	3,347,715	123,384,123	126,090,661	130,980,520
Interest	81,468	54,750	40,050	65,233	151,305	68,780
Miscellaneous	807,590	688,139	541,612	120	1,906	0
Public Enterprise	655,355	1,078,100	1,261,200	0	0	0
Subtotal:	\$92,494,408	\$95,392,660	\$95,198,092	\$123,449,476	\$126,243,872	\$131,049,300
Other financial sources:						
Operating transfers in	15,329,355	21,138,709	15,891,870	0	0	0
Capital contributions	0	0	0	812,979	0	0
Proceeds from debt	29,906,480	540,890	6,734,200	0	0	0
Total Financial Sources	\$137,730,243	\$117,072,259	\$117,824,162	\$124,262,455	\$126,243,872	\$131,049,300
Expenditures and Expenses						
General government	\$2,214,446	\$2,413,166	\$2,618,956	\$604,664	\$689,200	\$597,000
Community development	1,438,056	1,686,973	1,847,123	0	0	0
Public safety	16,609,421	17,274,203	17,874,374	0	0	0
Public works	8,786,704	9,223,387	9,286,700	0	0	0
Power purchased	0	0	0	80,959,335	81,593,901	83,994,604
Operation expenses	0	0	0	21,194,221	22,721,019	22,592,483
Maintenance expense	0	0	0	5,006,048	4,949,397	5,206,931
Health and welfare	679,003	661,941	630,734	0	0	0
Culture and recreation	4,119,809	4,254,769	4,126,926	0	0	0
Education	46,062,862	43,430,844	44,524,948	0	0	0
Appropriations	1,185,501	1,109,543	1,112,757	0	0	0
Capital outlay	8,714,883	20,764,478	15,601,848	0	0	0
Depreciation and amortization expense	0	0	0	9,028,813	9,394,451	10,255,949
Debt service principal	28,606,689	3,734,000	4,124,600	0	0	0
Debt service interest and other	2,534,681	2,726,600	2,713,378	2,116,066	2,536,911	2,141,615
Subtotal:	\$120,952,055	\$107,279,904	\$104,462,344	\$118,909,147	\$121,884,879	\$124,788,582
Other financing uses:						
Pymt. to ref. bond escrow	4,519	4,500	4,600	0	0	0
Operating transfers out	13,130,947	18,892,434	13,359,619	2,198,373	2,207,218	2,532,251
Total Use of Resources:	\$134,087,521	\$126,176,838	\$117,826,563	\$121,107,520	\$124,092,097	\$127,320,833
Net Increase (Decrease) in Fund Balance	\$3,642,722	(\$9,104,579)	(\$2,401)	\$3,154,935	\$2,151,775	\$3,728,467
Fund Balance or Net Assets - July 1	21,546,980	25,189,702	16,085,123	129,755,154	132,910,089	135,061,864
Fund Balance or Net Assets-June 30	\$25,189,702	\$16,085,123	\$16,082,722	\$132,910,089	\$135,061,864	\$138,790,331

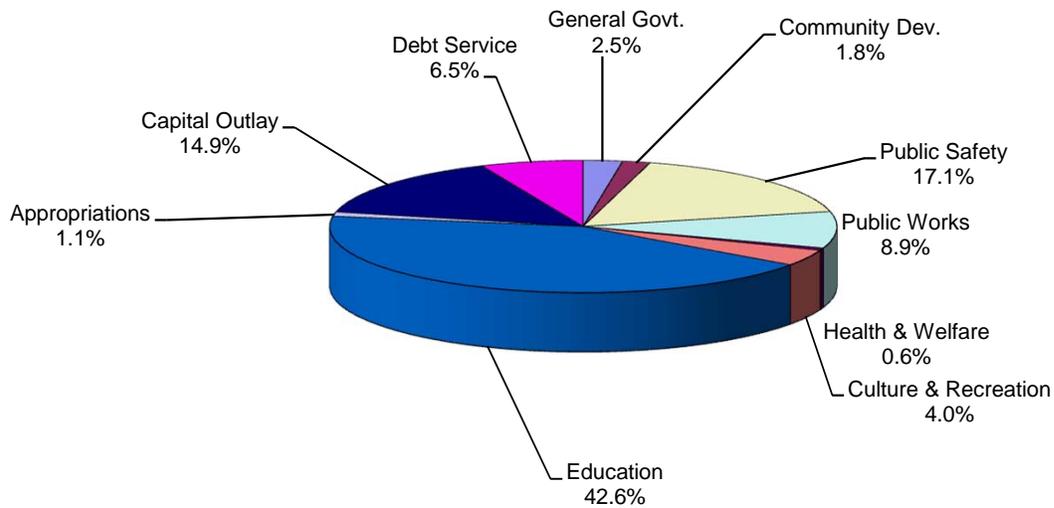
City of Cleveland, Tennessee
2014-2016 Summary of All Funds

	Fiduciary Funds			Total		
	2014 Actual	2015 Budgeted	2016 Proposed	2014 Actual	2015 Budgeted	2016 Proposed
Revenues:						
Taxes	\$0	\$0	\$0	\$35,733,289	\$36,545,698	\$36,793,417
Licenses & permits	0	0	0	353,841	468,400	470,750
Intergovernmental	0	0	0	50,128,325	52,175,192	51,949,748
Fines & forfeitures	0	0	0	543,857	771,850	793,600
Charges for services	0	0	0	127,574,806	129,701,192	134,328,235
Interest	1,169	1,000	1,000	147,870	207,055	109,830
Miscellaneous	0	0	0	807,710	690,045	541,612
Public Enterprise	0	0	0	655,355	1,078,100	1,261,200
Subtotal:	\$1,169	\$1,000	\$1,000	\$215,945,053	\$221,637,532	\$226,248,392
Other financial sources:						
Operating transfers in	0	0	0	15,329,355	21,138,709	15,891,870
Capital contributions	0	0	0	812,979	0	0
Proceeds from debt	0	0	0	29,906,480	540,890	6,734,200
Total Financial Sources	\$1,169	\$1,000	\$1,000	\$261,993,867	\$243,317,131	\$248,874,462
Expenditures and Expenses						
General government	\$0	\$0	\$0	\$2,819,110	\$3,102,366	\$3,215,956
Community development	0	0	0	1,438,056	1,686,973	1,847,123
Public safety	0	0	0	16,609,421	17,274,203	17,874,374
Public works	0	0	0	8,786,704	9,223,387	9,286,700
Power purchased	0	0	0	80,959,335	81,593,901	83,994,604
Operation expenses	0	0	0	21,194,221	22,721,019	22,592,483
Maintenance expense	0	0	0	5,006,048	4,949,397	5,206,931
Health and welfare	0	0	0	679,003	661,941	630,734
Culture and recreation	0	0	0	4,119,809	4,254,769	4,126,926
Education	0	0	0	46,062,862	43,430,844	44,524,948
Appropriations	0	0	0	1,185,501	1,109,543	1,112,757
Capital outlay	0	0	0	8,714,883	20,764,478	15,601,848
Depreciation and amortization expense	0	0	0	9,028,813	9,394,451	10,255,949
Debt service principal	0	0	0	28,606,689	3,734,000	4,124,600
Debt service interest and other	0	0	0	4,650,747	5,263,511	4,854,993
Subtotal:	\$0	\$0	\$0	\$239,861,202	\$229,164,783	\$229,250,926
Other financing uses:						
Pymt. to ref. bond escrow	0	0	0	4,519	4,500	4,600
Operating transfers out	0	0	0	15,329,320	21,099,652	15,891,870
Total Use of Resources:	\$0	\$0	\$0	\$255,195,041	\$250,268,935	\$245,147,396
Net Increase (Decrease) in Fund Balance	\$1,169	\$1,000	\$1,000	\$6,798,826	(\$6,951,804)	\$3,727,066
Fund Balance or Net Assets - July 1	464,206	465,375	466,375	151,766,340	158,782,604	151,830,800
Fund Balance or Net Assets-June 30	\$465,375	\$466,375	\$467,375	\$158,565,166	\$151,830,800	\$155,557,866

City of Cleveland Summary of Governmental Funds Revenues By Source - FY2016



Expenditures By Source - FY2016



City of Cleveland, Tennessee
2014-2016 Summary of Financial Sources and Uses
Governmental Funds

	General Fund			Special Revenue Funds		
	2014 Actual	2015 Budgeted	2016 Proposed	2014 Actual	2015 Budgeted	2016 Proposed
Financial Sources:						
Taxes	\$31,707,721	\$32,446,625	\$32,926,785	\$0	\$0	\$0
Licenses & permits	353,841	468,400	470,750	0	0	0
Intergovernmental	4,897,695	5,161,900	5,211,276	42,479,349	40,375,286	41,494,415
Fines & forfeitures	505,798	756,850	778,600	38,059	15,000	15,000
Charges for services	864,204	704,500	442,000	3,326,479	2,906,031	2,905,715
Interest	7,561	7,500	7,500	10,888	7,650	7,750
Miscellaneous	301,183	187,445	101,500	273,106	370,171	352,562
Public Enterprise	655,355	1,078,100	1,261,200	0	0	0
Subtotal:	\$39,293,358	\$40,811,320	\$41,199,611	\$46,127,881	\$43,674,138	\$44,775,442
Other financial sources:						
Operating transfers in	2,198,373	2,246,275	2,514,518	\$6,830,680	\$7,079,781	\$7,066,400
Capital lease	0	0	0	0	0	0
Proceeds from debt	0	0	0	0	0	0
Total Financial Sources	\$41,491,731	\$43,057,595	\$43,714,129	\$52,958,561	\$50,753,919	\$51,841,842
Expenditures:						
General government	\$2,214,446	\$2,413,166	\$2,618,956	\$0	\$0	\$0
Development & Engineering	1,119,329	1,209,450	1,367,150	318,727	477,523	479,973
Public safety	16,538,274	17,188,822	17,836,774	71,147	85,381	37,600
Public works	4,395,025	5,008,113	5,090,300	4,391,679	4,215,274	4,196,400
Health and welfare	679,003	661,941	630,734	0	0	0
Culture and recreation	2,879,607	2,864,423	2,741,026	1,239,330	1,390,346	1,385,900
Education	0	0	0	46,062,862	43,430,844	44,524,948
Appropriations	1,185,501	1,109,543	1,112,757	0	0	0
Capital outlay	0	0	0	578,740	273,432	218,224
Debt service principal	0	0	0	287,095	0	0
Debt service int. & other	0	0	0	35,857	67,500	22,478
Subtotal:	\$29,011,185	\$30,455,458	\$31,397,697	\$52,985,437	\$49,940,300	\$50,865,523
Other financing uses:						
Pymt to ref. bond escrow	0	0	0	0	0	0
Operating transfers out	12,137,345	17,763,115	12,264,500	874,219	949,319	915,119
Total Use of Resources:	\$41,148,530	\$48,218,573	\$43,662,197	\$53,859,656	\$50,889,619	\$51,780,642
Net Increase(Decrease) in Fund Balance	343,201	(5,160,978)	51,932	(901,095)	(135,700)	61,200
Fund Balance - July 1	\$12,468,854	\$12,812,055	\$7,651,077	\$5,902,096	\$5,001,001	\$4,865,301
Fund Balance - June 30	\$12,812,055	\$7,651,077	\$7,703,009	\$5,001,001	\$4,865,301	\$4,926,501

City of Cleveland, Tennessee
2014-2016 Summary of Financial Sources and Uses
Governmental Funds

Debt Service Funds			Capital Project Funds			Total Governmental Funds		
2014	2015	2016	2014	2015	2016	2014	2015	2016
Actual	Budgeted	Proposed	Actual	Budgeted	Proposed	Actual	Budgeted	Proposed
\$0	\$0	\$0	\$4,025,568	\$4,099,073	\$3,866,632	\$35,733,289	\$36,545,698	\$36,793,417
0	0	0	0	0	0	353,841	468,400	470,750
83,366	146,600	146,900	2,667,915	6,491,406	5,097,157	50,128,325	52,175,192	51,949,748
0	0	0	0	0	0	543,857	771,850	793,600
0	0	0	0	0	0	4,190,683	3,610,531	3,347,715
5,386	5,000	5,000	57,633	34,600	19,800	81,468	54,750	40,050
86,600	84,550	87,550	146,701	45,973	0	807,590	688,139	541,612
0	0	0	0	0	0	655,355	1,078,100	1,261,200
<u>\$175,352</u>	<u>\$236,150</u>	<u>\$239,450</u>	<u>\$6,897,817</u>	<u>\$10,671,052</u>	<u>\$8,983,589</u>	<u>\$92,494,408</u>	<u>\$95,392,660</u>	<u>\$95,198,092</u>
5,621,302	5,902,819	6,145,452	679,000	5,909,834	165,500	15,329,355	21,138,709	15,891,870
0	0	0	0	0	0	0	0	0
<u>25,306,480</u>	<u>0</u>	<u>0</u>	<u>4,600,000</u>	<u>540,890</u>	<u>6,734,200</u>	<u>29,906,480</u>	<u>540,890</u>	<u>6,734,200</u>
<u>\$31,103,134</u>	<u>\$6,138,969</u>	<u>\$6,384,902</u>	<u>\$12,176,817</u>	<u>\$17,121,776</u>	<u>\$15,883,289</u>	<u>\$137,730,243</u>	<u>\$117,072,259</u>	<u>\$117,824,162</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$2,214,446	\$2,413,166	\$2,618,956
0	0	0	0	0	0	1,438,056	1,686,973	1,847,123
0	0	0	0	0	0	16,609,421	17,274,203	17,874,374
0	0	0	0	0	0	8,786,704	9,223,387	9,286,700
0	0	0	0	0	0	679,003	661,941	630,734
0	0	0	872	0	0	4,119,809	4,254,769	4,126,926
0	0	0	0	0	0	46,062,862	43,430,844	44,524,948
0	0	0	0	0	0	1,185,501	1,109,543	1,112,757
0	0	0	8,136,143	20,491,046	15,383,624	8,714,883	20,764,478	15,601,848
27,990,017	3,403,000	3,791,600	329,577	331,000	333,000	28,606,689	3,734,000	4,124,600
<u>2,393,522</u>	<u>2,555,300</u>	<u>2,588,700</u>	<u>105,302</u>	<u>103,800</u>	<u>102,200</u>	<u>2,534,681</u>	<u>2,726,600</u>	<u>2,713,378</u>
<u>\$30,383,539</u>	<u>\$5,958,300</u>	<u>\$6,380,300</u>	<u>\$8,571,894</u>	<u>\$20,925,846</u>	<u>\$15,818,824</u>	<u>\$120,952,055</u>	<u>\$107,279,904</u>	<u>\$104,462,344</u>
4,519	4,500	4,600	0	0	0	4,519	4,500	4,600
<u>0</u>	<u>0</u>	<u>0</u>	<u>119,383</u>	<u>180,000</u>	<u>180,000</u>	<u>13,130,947</u>	<u>18,892,434</u>	<u>13,359,619</u>
<u>\$30,388,058</u>	<u>\$5,962,800</u>	<u>\$6,384,900</u>	<u>\$8,691,277</u>	<u>\$21,105,846</u>	<u>\$15,998,824</u>	<u>\$134,087,521</u>	<u>\$126,176,838</u>	<u>\$117,826,563</u>
715,076	176,169	2	3,485,540	(3,984,070)	(115,535)	3,642,722	(9,104,579)	(2,401)
<u>\$2,548,507</u>	<u>\$3,263,583</u>	<u>\$3,439,752</u>	<u>\$627,523</u>	<u>\$4,113,063</u>	<u>\$128,993</u>	<u>\$21,546,980</u>	<u>\$25,189,702</u>	<u>\$16,085,123</u>
<u>\$3,263,583</u>	<u>\$3,439,752</u>	<u>\$3,439,754</u>	<u>\$4,113,063</u>	<u>\$128,993</u>	<u>\$13,458</u>	<u>\$25,189,702</u>	<u>\$16,085,123</u>	<u>\$16,082,722</u>

City of Cleveland, Tennessee
2014-2016 Summary of Financial Sources and Uses
Governmental Funds by Fund Type

	General Fund		
	2014 Actual	2015 Budgeted	2016 Proposed
Financial Sources:			
Taxes	\$31,707,721	\$32,446,625	\$32,926,785
Licenses & permits	353,841	468,400	470,750
Intergovernmental	4,897,695	5,161,900	5,211,276
Fines & forfeitures	505,798	756,850	778,600
Charges for services	864,204	704,500	442,000
Interest	7,561	7,500	7,500
Miscellaneous	301,183	187,445	101,500
Public Enterprise	655,355	1,078,100	1,261,200
Subtotal:	\$39,293,358	\$40,811,320	\$41,199,611
Other financial sources:			
Operating transfers in	2,198,373	2,246,275	2,514,518
Proceeds from bonds	0	0	0
Total Financial Sources	\$41,491,731	\$43,057,595	\$43,714,129
Expenditures:			
General government	\$2,214,446	\$2,413,166	\$2,618,956
Development & Engineering	1,119,329	1,209,450	1,367,150
Public safety	16,538,274	17,188,822	17,836,774
Public works	4,395,025	5,008,113	5,090,300
Health and welfare	679,003	661,941	630,734
Culture and recreation	2,879,607	2,864,423	2,741,026
Education	0	0	0
Appropriations	1,185,501	1,109,543	1,112,757
Capital outlay	0	0	0
Debt service principal	0	0	0
Debt service int. & other	0	0	0
Subtotal:	\$29,011,185	\$30,455,458	\$31,397,697
Other financing uses:			
Operating transfers out	12,137,345	17,763,115	12,264,500
Total Use of Resources:	\$41,148,530	\$48,218,573	\$43,662,197
Net Increase(Decrease) in Fund Balance	343,201	(5,160,978)	51,932
Fund Balance - July 1	12,468,854	12,812,055	7,651,077
Fund Balance - June 30	\$12,812,055	\$7,651,077	\$7,703,009

City of Cleveland, Tennessee
2014-2016 Summary of Financial Sources and Uses
Governmental Funds by Fund Type

	Special Revenue Funds					
	State Street Aid Fund			Solid Waste Management Fund		
	2014	2015	2016	2014	2015	2016
	Actual	Budgeted	Proposed	Actual	Budgeted	Proposed
Financial Sources:						
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses & permits	0	0	0	0	0	0
Intergovernmental	1,068,129	1,077,000	1,090,000	0	0	0
Fines & forfeitures	0	0	0	0	0	0
Charges for services	0	0	0	2,433,307	2,425,300	2,430,000
Interest	3,174	0	500	720	1,000	700
Miscellaneous	0	0	0	0	0	0
Subtotal:	\$1,071,303	\$1,077,000	\$1,090,500	\$2,434,027	\$2,426,300	\$2,430,700
Other financial sources:						
Operating transfers in	\$0	\$0	\$0	\$1,047,545	\$1,108,000	\$1,074,100
Capital lease	0	0	0	0	0	0
Proceeds from bonds	0	0	0	0	0	0
Total Financial Sources	\$1,071,303	\$1,077,000	\$1,090,500	\$3,481,572	\$3,534,300	\$3,504,800
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	675,549	635,400	677,600	3,716,130	3,539,800	3,494,800
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:	\$675,549	\$635,400	\$677,600	\$3,716,130	\$3,539,800	\$3,494,800
Other financing uses:						
Operating transfers out	387,500	386,000	347,200	0	7,000	10,000
Total Use of Resources:	\$1,063,049	\$1,021,400	\$1,024,800	\$3,716,130	\$3,546,800	\$3,504,800
Net Increase(Decrease) in Fund Balance	8,254	55,600	65,700	(234,558)	(12,500)	0
Fund Balance - July 1	\$506,244	\$514,498	\$570,098	\$728,768	\$494,210	\$481,710
Fund Balance - June 30	\$514,498	\$570,098	\$635,798	\$494,210	\$481,710	\$481,710

City of Cleveland, Tennessee
 2014-2016 Summary of Financial Sources and Uses
 Governmental Funds by Fund Type

Special Revenue Funds, Continued

	Drug Enforcement Trust Fund			Targeted Crime Reduction Grant		
	2014	2015	2016	2014	2015	2016
	Actual	Budgeted	Proposed	Actual	Budgeted	Proposed
Financial Sources:						
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses & permits	0	0	0	0	0	0
Intergovernmental	0	0	0	0	0	0
Fines & forfeitures	38,059	15,000	15,000	0	0	0
Charges for services	0	0	0	0	0	0
Interest	107	100	100	0	0	0
Miscellaneous	0	0	0	0	0	0
Subtotal:	\$38,166	\$15,100	\$15,100	\$0	\$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	\$38,166	\$15,100	\$15,100	\$0	\$0	\$0
Expenditures:						
General government	\$0	\$0	\$0	\$0	\$0	\$0
Community development	0	0	0	0	0	0
Public safety	25,359	38,500	37,600	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	7,500	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:	\$32,859	\$38,500	\$37,600	\$0	\$0	\$0
Other financing uses:						
Operating transfers out	0	0	0	0	0	0
Total Use of Resources:	\$32,859	\$38,500	\$37,600	\$0	\$0	\$0
Net Increase(Decrease) in Fund Balance	5,307	(23,400)	(22,500)	0	0	0
Fund Balance - July 1	\$72,632	\$77,939	\$54,539	\$0	\$0	\$0
Fund Balance - June 30	\$77,939	\$54,539	\$32,039	\$0	\$0	\$0

City of Cleveland, Tennessee
 2014-2016 Summary of Financial Sources and Uses
 Governmental Funds by Fund Type

Special Revenue Funds, Continued

	Dept. Of Justice Asset Forfeiture Fund			2012 Byrne Mem. Justice Asst. Grant		
	2014	2015	2016	2014	2015	2016
	Actual	Budgeted	Proposed	Actual	Budgeted	Proposed
Financial Sources:						
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses & permits	0	0	0	0	0	0
Intergovernmental	0	0	0	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:	\$0	\$0	\$0	\$0	\$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	\$0	\$0	\$0	\$0	\$0	\$0
Expenditures:						
General government	\$0	\$0	\$0	\$0	\$0	\$0
Community development	0	0	0	0	0	0
Public safety	0	0	0	0	0	0
Public works	0	0	0	0	0	0
Health and welfare	0	0	0	0	0	0
Culture and recreation	0	0	0	0	0	0
Education	0	0	0	0	0	0
Appropriations	0	0	0	0	0	0
Capital outlay	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:	\$0	\$0	\$0	\$0	\$0	\$0
Other financing uses:						
Operating transfers out	0	0	0	0	0	0
Total Use of Resources:	\$0	\$0	\$0	\$0	\$0	\$0
Net Increase(Decrease) in Fund Balance	0	0	0	0	0	0
Fund Balance - July 1	\$0	\$0	\$0	\$0	\$0	\$0
Fund Balance - June 30	\$0	\$0	\$0	\$0	\$0	\$0

City of Cleveland, Tennessee
 2014-2016 Summary of Financial Sources and Uses
 Governmental Funds by Fund Type

Special Revenue Funds, Continued

	2013 Byrne Mem. Justice Asst. Grant			2014 Byrne Mem. Justice Asst. Grant		
	2014	2015	2016	2014	2015	2016
	Actual	Budgeted	Proposed	Actual	Budgeted	Proposed
Financial Sources:						
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses & permits	0	0	0	0	0	0
Intergovernmental	45,788	0	0	0	46,881	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:	\$45,788	\$0	\$0	\$0	\$46,881	\$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	\$45,788	\$0	\$0	\$0	\$46,881	\$0
Expenditures:						
General government	\$0	\$0	\$0	\$0	\$0	\$0
Community development	0	0	0	0	0	0
Public safety	45,788	0	0	0	46,881	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:	\$45,788	\$0	\$0	\$0	\$46,881	\$0
Other financing uses:						
Operating transfers out	0	0	0	0	0	0
Total Use of Resources:	\$45,788	\$0	\$0	\$0	\$46,881	\$0
Net Increase(Decrease) in Fund Balance	0	0	0	0	0	0
Fund Balance - July 1	\$0	\$0	\$0	\$0	\$0	\$0
Fund Balance - June 30	\$0	\$0	\$0	\$0	\$0	\$0

City of Cleveland, Tennessee
2014-2016 Summary of Financial Sources and Uses
Governmental Funds by Fund Type

Special Revenue Funds, Continued

	School Fund			School Food Services Fund		
	2014 Actual	2015 Budgeted	2016 Proposed	2014 Actual	2015 Budgeted	2016 Proposed
Financial Sources:						
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses & permits	0	0	0	0	0	0
Intergovernmental	34,301,063	35,162,461	36,157,318	2,114,871	2,782,934	2,973,700
Fines & forfeitures	0	0	0	0	0	0
Charges for services	215,788	231,131	225,215	608,689	173,000	186,500
Interest	4,434	6,250	6,250	201	200	200
Miscellaneous	237,171	300,171	282,562	0	0	0
Subtotal:	\$34,758,456	\$35,700,013	\$36,671,345	\$2,723,761	\$2,956,134	\$3,160,400
Other financial sources:						
Operating transfers in	\$5,120,035	\$5,273,600	\$5,273,600	\$0	\$0	\$0
Capital lease	0	0	0	0	0	0
Proceeds from bonds	0	0	0	0	0	0
Total Financial Sources	\$39,878,491	\$40,973,613	\$41,944,945	\$2,723,761	\$2,956,134	\$3,160,400
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	39,522,254	40,349,794	41,364,548	2,767,277	3,081,050	3,160,400
Appropriations	0	0	0	0	0	0
Capital outlay	162,608	0	0	0	0	0
Debt service principal	287,095	0	0	0	0	0
Debt service int. & other	35,857	67,500	22,478	0	0	0
Subtotal:	\$40,007,814	\$40,417,294	\$41,387,026	\$2,767,277	\$3,081,050	\$3,160,400
Other financing uses:						
Operating transfers out	486,719	556,319	557,919	0	0	0
Total Use of Resources:	\$40,494,533	\$40,973,613	\$41,944,945	\$2,767,277	\$3,081,050	\$3,160,400
Net Increase(Decrease) in Fund Balance	(616,042)	0	0	(43,516)	(124,916)	0
Fund Balance - July 1	\$3,301,106	\$2,685,064	\$2,685,064	\$542,176	\$498,660	\$373,744
Fund Balance - June 30	\$2,685,064	\$2,685,064	\$2,685,064	\$498,660	\$373,744	\$373,744

City of Cleveland, Tennessee
2014-2016 Summary of Financial Sources and Uses
Governmental Funds by Fund Type

	Special Revenue Funds, Continued					
	Library Fund			Community Development Block Grant		
	2014 Actual	2015 Budgeted	2016 Proposed	2014 Actual	2015 Budgeted	2016 Proposed
Financial Sources:						
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses & permits	0	0	0	0	0	0
Intergovernmental	608,100	614,181	626,700	535,530	451,755	432,697
Fines & forfeitures	0	0	0	0	0	0
Charges for services	68,695	76,600	64,000	0	0	0
Interest	2,252	100	0	0	0	0
Miscellaneous	35,935	70,000	70,000	0	0	0
Subtotal:	\$714,982	\$760,881	\$760,700	\$535,530	\$451,755	\$432,697
Other financial sources:						
Operating transfers in	\$608,100	\$614,181	\$626,700	\$15,000	\$20,000	\$25,000
Capital lease	0	0	0	0	0	0
Proceeds from bonds	0	0	0	0	0	0
Total Financial Sources	\$1,323,082	\$1,375,062	\$1,387,400	\$550,530	\$471,755	\$457,697
Expenditures:						
General government	\$0	\$0	\$0	\$0	\$0	\$0
Community development	0	0	0	208,644	239,323	245,473
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	1,239,330	1,390,346	1,385,900	0	0	0
Education	0	0	0	0	0	0
Appropriations	0	0	0	0	0	0
Capital outlay	59,462	36,500	1,500	349,170	232,432	212,224
Debt service principal	0	0	0	0	0	0
Debt service int. & other	0	0	0	0	0	0
Subtotal:	\$1,298,792	\$1,426,846	\$1,387,400	\$557,814	\$471,755	\$457,697
Other financing uses:						
Operating transfers out	0	0	0	0	0	0
Total Use of Resources:	\$1,298,792	\$1,426,846	\$1,387,400	\$557,814	\$471,755	\$457,697
Net Increase(Decrease) in Fund Balance	24,290	(51,784)	0	(7,284)	0	0
Fund Balance - July 1	\$593,892	\$618,182	\$566,398	\$53,151	\$45,867	\$45,867
Fund Balance - June 30	\$618,182	\$566,398	\$566,398	\$45,867	\$45,867	\$45,867

City of Cleveland, Tennessee
 2014-2016 Summary of Financial Sources and Uses
 Governmental Funds by Fund Type

	Special Revenue Funds, Continued					
	Metropolitan Planning Organization			2009 COPS Hiring Recovery Grant		
	2014	2015	2016	2014	2015	2016
Actual	Budgeted	Proposed	Actual	Budgeted	Proposed	
Financial Sources:						
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses & permits	0	0	0	0	0	0
Intergovernmental	82,269	200,000	200,000	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:	\$82,269	\$200,000	\$200,000	\$0	\$0	\$0
Other financial sources:						
Operating transfers in	\$40,000	\$57,000	\$57,000	\$0	\$0	\$0
Capital lease	0	0	0	0	0	0
Proceeds from bonds	0	0	0	0	0	0
Total Financial Sources	\$122,269	\$257,000	\$257,000	\$0	\$0	\$0
Expenditures:						
General government	\$0	\$0	\$0	\$0	\$0	\$0
Community development	110,083	238,200	234,500	0	0	0
Public safety	0	0	0	0	0	0
Public works	0	0	0	0	0	0
Health and welfare	0	0	0	0	0	0
Culture and recreation	0	0	0	0	0	0
Education	0	0	0	0	0	0
Appropriations	0	0	0	0	0	0
Capital outlay	0	4,500	4,500	0	0	0
Debt service principal	0	0	0	0	0	0
Debt service int. & other	0	0	0	0	0	0
Subtotal:	\$110,083	\$242,700	\$239,000	\$0	\$0	\$0
Other financing uses:						
Operating transfers out	0	0	0	0	0	0
Total Use of Resources:	\$110,083	\$242,700	\$239,000	\$0	\$0	\$0
Net Increase(Decrease) in Fund Balance	12,186	14,300	18,000	0	0	0
Fund Balance - July 1	\$50,395	\$62,581	\$76,881	\$0	\$0	\$0
Fund Balance - June 30	\$62,581	\$76,881	\$94,881	\$0	\$0	\$0

City of Cleveland, Tennessee
 2014-2016 Summary of Financial Sources and Uses
 Governmental Funds by Fund Type

	Special Revenue Funds, Continued					
	THDA Neighborhood Grant			Schools Federal Projects		
	2014 Actual	2015 Budgeted	2016 Proposed	2014 Actual	2015 Budgeted	2016 Proposed
Financial Sources:						
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses & permits	0	0	0	0	0	0
Intergovernmental	0	0	0	3,723,599	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:	\$0	\$0	\$0	\$3,723,599	\$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	\$0	\$0	\$0	\$3,723,599	\$0	\$0
Expenditures:						
General government	\$0	\$0	\$0	\$0	\$0	\$0
Community development	0	0	0	0	0	0
Public safety	0	0	0	0	0	0
Public works	0	0	0	0	0	0
Health and welfare	0	0	0	0	0	0
Culture and recreation	0	0	0	0	0	0
Education	0	0	0	3,773,331	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:	\$0	\$0	\$0	\$3,773,331	\$0	\$0
Other financing uses:						
Operating transfers out	0	0	0	0	0	0
Total Use of Resources:	\$0	\$0	\$0	\$3,773,331	\$0	\$0
Net Increase(Decrease) in Fund Balance	0	0	0	(49,732)	0	0
Fund Balance - July 1	\$0	\$0	\$0	\$49,732	\$0	\$0
Fund Balance - June 30	\$0	\$0	\$0	\$0	\$0	\$0

City of Cleveland, Tennessee
2014-2016 Summary of Financial Sources and Uses
Governmental Funds by Fund Type

Special Revenue Funds, Continued

	Recycling Grant			Total Special Revenue Funds		
	2014 Actual	2015 Budgeted	2016 Proposed	2014 Actual	2015 Budgeted	2016 Proposed
Financial Sources:						
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses & permits	0	0	0	0	0	0
Intergovernmental	0	40,074	14,000	42,479,349	40,375,286	41,494,415
Fines & forfeitures	0	0	0	38,059	15,000	15,000
Charges for services	0	0	0	3,326,479	2,906,031	2,905,715
Interest	0	0	0	10,888	7,650	7,750
Miscellaneous	0	0	0	273,106	370,171	352,562
Subtotal:	\$0	\$40,074	\$14,000	\$46,127,881	\$43,674,138	\$44,775,442
Other financial sources:						
Operating transfers in	\$0	\$7,000	\$10,000	\$6,830,680	\$7,079,781	\$7,066,400
Capital lease	0	0	0	0	0	0
Proceeds from bonds	0	0	0	0	0	0
Total Financial Sources	\$0	\$47,074	\$24,000	\$52,958,561	\$50,753,919	\$51,841,842
Expenditures:						
General government	\$0	\$0	\$0	\$0	\$0	\$0
Community development	0	0	0	318,727	477,523	479,973
Public safety	0	0	0	71,147	85,381	37,600
Public works	0	40,074	24,000	4,391,679	4,215,274	4,196,400
Health and welfare	0	0	0	0	0	0
Culture and recreation	0	0	0	1,239,330	1,390,346	1,385,900
Education	0	0	0	46,062,862	43,430,844	44,524,948
Appropriations	0	0	0	0	0	0
Capital outlay	0	0	0	578,740	273,432	218,224
Debt service principal	0	0	0	287,095	0	0
Debt service int. & other	0	0	0	35,857	67,500	22,478
Subtotal:	\$0	\$40,074	\$24,000	\$52,985,437	\$49,940,300	\$50,865,523
Other financing uses:						
Operating transfers out	0	0	0	874,219	949,319	915,119
Total Use of Resources:	\$0	\$40,074	\$24,000	\$53,859,656	\$50,889,619	\$51,780,642
Net Increase(Decrease) in Fund Balance	0	7,000	0	(901,095)	(135,700)	61,200
Fund Balance - July 1	\$4,000	\$4,000	\$11,000	\$5,902,096	\$5,001,001	\$4,865,301
Fund Balance - June 30	\$4,000	\$11,000	\$11,000	\$5,001,001	\$4,865,301	\$4,926,501

City of Cleveland, Tennessee
2014-2016 Summary of Financial Sources and Uses
Governmental Funds by Fund Type

	Debt Service Fund		
	2014 Actual	2015 Budgeted	2016 Proposed
Financial Sources:			
Taxes	\$0	\$0	\$0
Licenses & permits	0	0	0
Intergovernmental	83,366	146,600	146,900
Fines & forfeitures	0	0	0
Charges for services	0	0	0
Interest	5,386	5,000	5,000
Miscellaneous	86,600	84,550	87,550
Subtotal:	\$175,352	\$236,150	\$239,450
Other financial sources:			
Operating transfers in	5,621,302	5,902,819	6,145,452
Proceeds from bonds	25,306,480	0	0
Total Financial Sources	\$31,103,134	\$6,138,969	\$6,384,902
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	27,990,017	3,403,000	3,791,600
Debt service int. & other	2,393,522	2,555,300	2,588,700
Subtotal:	\$30,383,539	\$5,958,300	\$6,380,300
Other financing uses:			
Pymt to ref. bond escrow	4,519	4,500	4,600
Operating transfers out	0	0	0
Total Use of Resources:	\$30,388,058	\$5,962,800	\$6,384,900
Net Increase(Decrease) in Fund Balance	\$715,076	\$176,169	\$2
Fund Balance - July 1	2,548,507	3,263,583	3,439,752
Fund Balance - June 30	\$3,263,583	\$3,439,752	\$3,439,754

City of Cleveland, Tennessee
2014-2016 Summary of Financial Sources and Uses
Governmental Funds by Fund Type

	Capital Project Funds					
	Sales Tax Capital Projects Fund			Capital Improvement Program		
	2014 Actual	2015 Budgeted	2016 Proposed	2014 Actual	2015 Budgeted	2016 Proposed
Financial Sources:						
Taxes	\$4,025,568	\$4,099,073	\$3,866,632	\$0	\$0	\$0
Licenses & permits	0	0	0	0	0	0
Intergovernmental	0	0	0	2,632,415	6,491,406	5,097,157
Fines & forfeitures	0	0	0	0	0	0
Charges for services	0	0	0	0	0	0
Interest	36,549	32,000	18,800	1,655	2,500	1,000
Miscellaneous	0	0	0	144,201	40,476	0
Subtotal:	\$4,062,117	\$4,131,073	\$3,885,432	\$2,778,271	\$6,534,382	\$5,098,157
Other financial sources:						
Operating transfers in	0	0	0	679,000	5,909,834	165,500
Proceeds notes/bonds	0	0	0	4,300,000	100,865	6,734,200
Total Financial Sources	\$4,062,117	\$4,131,073	\$3,885,432	\$7,757,271	\$12,545,081	\$11,997,857
Expenditures:						
General government	\$0	\$0	\$0	\$0	\$0	\$0
Community development	0	0	0	0	0	0
Public safety	0	0	0	0	0	0
Public works	0	0	0	0	0	0
Health and welfare	0	0	0	0	0	0
Culture and recreation	0	0	0	0	0	0
Education	0	0	0	0	0	0
Appropriations	0	0	0	0	0	0
Capital outlay	3,598,270	5,631,448	3,390,742	4,328,468	14,331,805	11,992,882
Debt service principal	329,577	331,000	333,000	0	0	0
Debt service int. & other	105,302	103,800	102,200	0	0	0
Subtotal:	\$4,033,149	\$6,066,248	\$3,825,942	\$4,328,468	\$14,331,805	\$11,992,882
Other financing uses:						
Operating transfers out	0	0	0	0	0	0
Total Use of Resources:	\$4,033,149	\$6,066,248	\$3,825,942	\$4,328,468	\$14,331,805	\$11,992,882
Net Increase(Decrease) in Fund Balance	\$28,968	(\$1,935,175)	\$59,490	\$3,428,803	(\$1,786,724)	\$4,975
Fund Balance - July 1	\$2,043,121	\$2,072,089	\$136,914	(\$3,234,041)	\$194,762	(\$1,591,962)
Fund Balance - June 30	\$2,072,089	\$136,914	\$196,404	\$194,762	(\$1,591,962)	(\$1,586,987)

City of Cleveland, Tennessee
2014-2016 Summary of Financial Sources and Uses
Governmental Funds by Fund Type

	Capital Project Funds, Continued					
	Fletcher Park Trust Fund			Greenway Fund		
	2014 Actual	2015 Budgeted	2016 Proposed	2014 Actual	2015 Budgeted	2016 Proposed
Financial Sources:						
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses & permits	0	0	0	0	0	0
Intergovernmental	0	0	0	35,500	0	0
Fines & forfeitures	0	0	0	0	0	0
Charges for services	0	0	0	0	0	0
Interest	0	0	0	8	0	0
Miscellaneous	0	0	0	2,500	5,497	0
Subtotal:	\$0	\$0	\$0	\$38,008	\$5,497	\$0
Other financial sources:						
Operating transfers in	0	0	0	0	0	0
Proceeds notes/bonds	0	0	0	0	0	0
Total Financial Sources	\$0	\$0	\$0	\$38,008	\$5,497	\$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	872	0	0
Education	0	0	0	0	0	0
Appropriations	0	0	0	0	0	0
Capital outlay	0	5,403	0	45,331	9,669	0
Debt service principal	0	0	0	0	0	0
Debt service int. & other	0	0	0	0	0	0
Subtotal:	\$0	\$5,403	\$0	\$46,203	\$9,669	\$0
Other financing uses:						
Operating transfers out	0	0	0	0	0	0
Total Use of Resources:	\$0	\$5,403	\$0	\$46,203	\$9,669	\$0
Net Increase(Decrease) in Fund Balance	\$0	(\$5,403)	\$0	(\$8,195)	(\$4,172)	\$0
Fund Balance - July 1	\$5,403	\$5,403	\$0	\$15,789	\$7,594	\$3,422
Fund Balance - June 30	\$5,403	\$0	\$0	\$7,594	\$3,422	\$3,422

City of Cleveland, Tennessee
2014-2016 Summary of Financial Sources and Uses
Governmental Funds by Fund Type

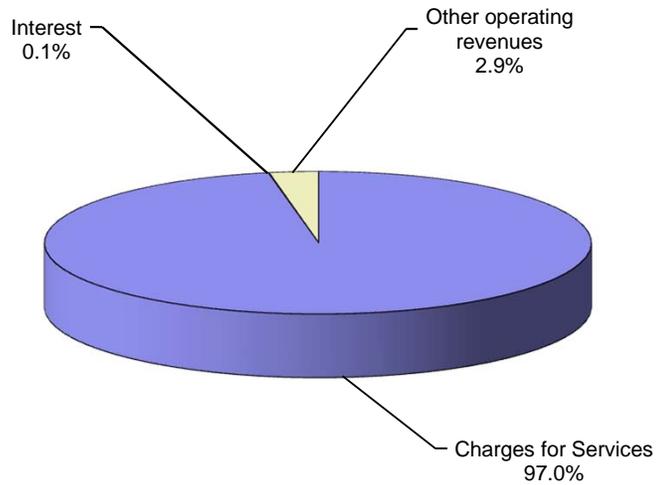
Capital Project Funds, Continued

	ARRA Grant Projects Fund			Spring Branch Industrial Park Fund		
	2014	2015	2016	2014	2015	2016
	Actual	Budgeted	Proposed	Actual	Budgeted	Proposed
Financial Sources:						
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses & permits	0	0	0	0	0	0
Intergovernmental	0	0	0	0	0	0
Fines & forfeitures	0	0	0	0	0	0
Charges for services	0	0	0	0	0	0
Interest	0	0	0	19,421	100	0
Miscellaneous	0	0	0	0	0	0
Subtotal:	\$0	\$0	\$0	\$19,421	\$100	\$0
Other financial sources:						
Operating transfers in	0	0	0	0	0	0
Proceeds notes/bonds	0	0	0	300,000	440,025	0
Total Financial Sources	\$0	\$0	\$0	\$319,421	\$440,125	\$0
Expenditures:						
General government	\$0	\$0	\$0	\$0	\$0	\$0
Community development	0	0	0	0	0	0
Public safety	0	0	0	0	0	0
Public works	0	0	0	0	0	0
Health and welfare	0	0	0	0	0	0
Culture and recreation	0	0	0	0	0	0
Education	0	0	0	0	0	0
Appropriations	0	0	0	0	0	0
Capital outlay	0	0	0	164,074	512,721	0
Debt service principal	0	0	0	0	0	0
Debt service int. & other	0	0	0	0	0	0
Subtotal:	\$0	\$0	\$0	\$164,074	\$512,721	\$0
Other financing uses:						
Operating transfers out	0	0	0	119,383	180,000	180,000
Total Use of Resources:	\$0	\$0	\$0	\$283,457	\$692,721	\$180,000
Net Increase(Decrease) in Fund Balance	\$0	\$0	\$0	\$35,964	(\$252,596)	(\$180,000)
Fund Balance - July 1	\$0	\$0	\$0	\$1,797,251	\$1,833,215	\$1,580,619
Fund Balance - June 30	\$0	\$0	\$0	\$1,833,215	\$1,580,619	\$1,400,619

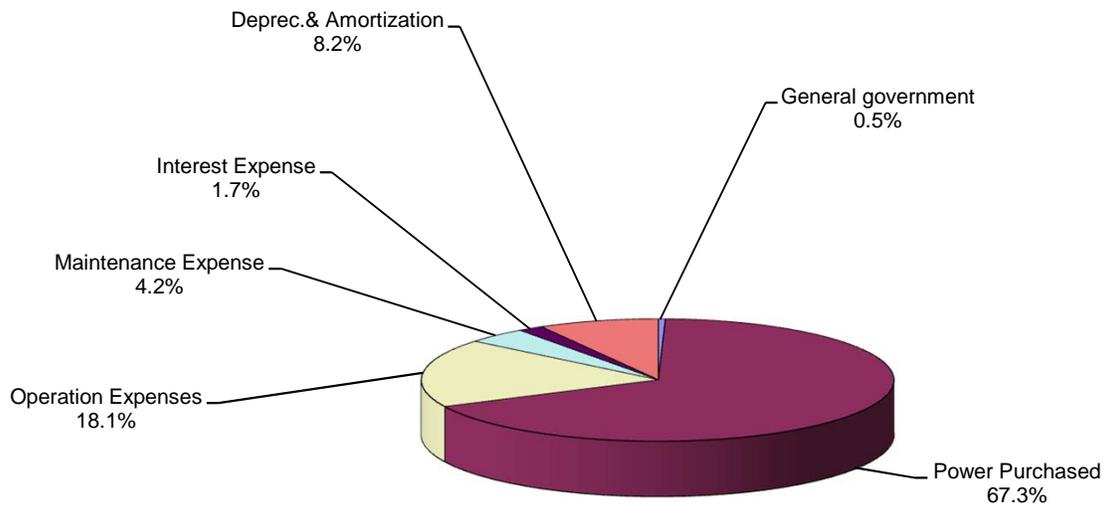
City of Cleveland, Tennessee
2014-2016 Summary of Financial Sources and Uses
Governmental Funds by Fund Type

	Capital Project Funds, Continued		
	Total Capital Project Funds		
	2014 Actual	2015 Budgeted	2016 Proposed
Financial Sources:			
Taxes	\$4,025,568	\$4,099,073	\$3,866,632
Licenses & permits	0	0	0
Intergovernmental	2,667,915	6,491,406	5,097,157
Fines & forfeitures	0	0	0
Charges for services	0	0	0
Interest	57,633	34,600	19,800
Miscellaneous	146,701	45,973	0
Subtotal:	\$6,897,817	\$10,671,052	\$8,983,589
Other financial sources:			
Operating transfers in	679,000	5,909,834	165,500
Proceeds notes/bonds	4,600,000	540,890	6,734,200
Total Financial Sources	\$12,176,817	\$17,121,776	\$15,883,289
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	872	0	0
Education	0	0	0
Appropriations	0	0	0
Capital outlay	8,136,143	20,491,046	15,383,624
Debt service principal	329,577	331,000	333,000
Debt service int. & other	105,302	103,800	102,200
Subtotal:	\$8,571,894	\$20,925,846	\$15,818,824
Other financing uses:			
Operating transfers out	119,383	180,000	180,000
Total Use of Resources:	\$8,691,277	\$21,105,846	\$15,998,824
Net Increase(Decrease) in Fund Balance	\$3,485,540	(\$3,984,070)	(\$115,535)
Fund Balance - July 1	\$627,523	\$4,113,063	\$128,993
Fund Balance - June 30	\$4,113,063	\$128,993	\$13,458

City of Cleveland Summary of Proprietary Funds Revenues By Use - FY2016



Expenses By Use - FY2016



City of Cleveland, Tennessee
2014-2016 Summary of Financial Sources and Uses
Proprietary Funds

	Enterprise Funds			Internal Service Funds		
	2014 Actual	2015 Budgeted	2016 Proposed	2014 Actual	2015 Budgeted	2016 Proposed
Operating Revenues:						
Charges for services	\$119,421,653	\$121,827,888	\$126,662,780	\$574,577	\$573,677	\$520,846
Other operating revenues	3,387,893	3,689,096	3,796,894	0	0	0
Total Operating Revenues	\$122,809,546	\$125,516,984	\$130,459,674	\$574,577	\$573,677	\$520,846
Operating Expenses:						
General government	\$0	\$0	\$0	\$604,664	\$689,200	\$597,000
Public works	\$0	\$0	\$0	0	0	0
Recreation	\$0	\$0	\$0	0	0	0
Power purchased	\$80,959,335	\$81,593,901	\$83,994,604	0	0	0
Operation expenses	\$21,194,221	\$22,721,019	\$22,592,483	0	0	0
Maintenance expense	\$5,006,048	\$4,949,397	\$5,206,931	0	0	0
Depreciation and amortization	8,996,332	9,361,851	10,224,149	32,481	32,600	31,800
Total Operating Expenses:	\$116,155,936	\$118,626,168	\$122,018,167	\$637,145	\$721,800	\$628,800
Operating Income (Loss)	\$6,653,610	\$6,890,816	\$8,441,507	(\$62,568)	(\$148,123)	(\$107,954)
Nonoperating Revenues (Expenses):						
Interest income	65,170	151,205	68,780	63	100	0
Interest expense	(2,116,066)	(2,536,911)	(2,141,615)	0	0	0
Other income	0	0	0	120	1,906	0
Total Nonoperating Revenues (Expenses):	(2,050,896)	(2,385,706)	(2,072,835)	183	2,006	0
Change In Net Assets Before Capital Contributions and Transfers:	\$4,602,714	\$4,505,110	\$6,368,672	(\$62,385)	(\$146,117)	(\$107,954)
Capital contributions	812,979	0	0	0	0	0
Operating transfers in	0	0	0	0	0	0
Operating transfers out	(2,198,373)	(2,207,218)	(2,532,251)	0	0	0
Change In Net Assets	\$3,217,320	\$2,297,892	\$3,836,421	(\$62,385)	(\$146,117)	(\$107,954)
Est. Net Assets - July 1	128,380,444	131,597,764	133,895,656	1,374,710	1,312,325	1,166,208
Est. Net Assets - June 30	\$131,597,764	\$133,895,656	\$137,732,077	\$1,312,325	\$1,166,208	\$1,058,254

City of Cleveland, Tennessee
2014-2016 Summary of Financial Sources and Uses
Proprietary Funds

	Total Proprietary Funds		
	2014 Actual	2015 Budgeted	2016 Proposed
Operating Revenues:			
Charges for services	\$119,996,230	\$122,401,565	\$127,183,626
Other operating revenues	\$3,387,893	\$3,689,096	\$3,796,894
Total Operating Revenues	\$123,384,123	\$126,090,661	\$130,980,520
Operating Expenses:			
General government	\$604,664	\$689,200	\$597,000
Public works	0	0	0
Recreation	0	0	0
Power purchased	80,959,335	81,593,901	83,994,604
Operation expenses	21,194,221	22,721,019	22,592,483
Maintenance expense	5,006,048	4,949,397	5,206,931
Depreciation and amortization	9,028,813	9,394,451	10,255,949
Total Operating Expenses:	\$116,793,081	\$119,347,968	\$122,646,967
Operating Income (Loss)	\$6,591,042	\$6,742,693	\$8,333,553
Nonoperating Revenues (Expenses):			
Interest income	65,233	151,305	68,780
Interest expense	(2,116,066)	(2,536,911)	(2,141,615)
Other income	120	1,906	0
Total Nonoperating Revenues (Expenses):	(2,050,713)	(2,383,700)	(2,072,835)
Change In Net Assets Before Capital Contributions and Transfers:	\$4,540,329	\$4,358,993	\$6,260,718
Capital contributions	812,979	0	0
Operating transfers in	0	0	0
Operating transfers out	(2,198,373)	(2,207,218)	(2,532,251)
Change In Net Assets	\$3,154,935	\$2,151,775	\$3,728,467
Est. Net Assets - July 1	129,755,154	132,910,089	135,061,864
Est. Net Assets - June 30	\$132,910,089	\$135,061,864	\$138,790,331

City of Cleveland, Tennessee
2014-2016 Summary of Estimated Revenues, Expenses and Changes in Net Assets
Enterprise Funds

	Enterprise Funds					
	Cleveland Utilities Electric Division			Cleveland Utilities Water/Wastewater Division		
	2014 Actual	2015 Budgeted	2016 Proposed	2014 Actual	2015 Budgeted	2016 Proposed
Operating Revenues:						
Charges for services	\$97,037,728	\$98,052,087	\$101,403,687	\$22,383,925	\$23,775,801	\$24,817,093
Other operating revenues	1,469,923	1,543,376	1,570,476	1,917,970	2,145,720	2,226,418
Total Operating Revenues	\$98,507,651	\$99,595,463	\$102,974,163	\$24,301,895	\$25,921,521	\$27,043,511
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	80,959,335	81,593,901	83,994,604	0	0	0
Operation expenses	7,755,376	8,463,269	7,998,196	13,438,845	14,257,750	14,170,787
Maintenance expense	2,680,621	2,451,118	2,860,802	2,325,427	2,498,279	2,346,129
Depreciation and amortization	3,729,619	3,837,700	4,574,933	5,266,713	5,524,151	5,649,216
Total Operating Expenses:	\$95,124,951	\$96,345,988	\$99,428,535	\$21,030,985	\$22,280,180	\$22,166,132
Operating Income (Loss)	\$3,382,700	\$3,249,475	\$3,545,628	\$3,270,910	\$3,641,341	\$4,877,379
Nonoperating Revenues (Expenses):						
Interest income	31,944	57,692	32,350	33,226	93,513	36,330
Interest expense	(471,183)	(663,938)	(527,581)	(1,644,883)	(1,872,973)	(1,614,034)
Other income (expense)	0	0	0	0	0	0
Total Nonoperating Revenues (Expenses):	(439,239)	(606,246)	(495,231)	(1,611,657)	(1,779,460)	(1,577,704)
Change in Net Assets Before Contributions and Transfers:	\$2,943,461	\$2,643,229	\$3,050,397	\$1,659,253	\$1,861,881	\$3,299,675
Capital contributions	0	0	0	812,979	0	0
Operating transfers in	0	0	0	0	0	0
Operating transfers out	(1,989,225)	(1,994,997)	(2,095,930)	(209,148)	(212,221)	(418,588)
Change in Net Assets	\$954,236	\$648,232	\$954,467	\$2,263,084	\$1,649,660	\$2,881,087
Est. Net Assets, July 1	61,055,796	62,010,032	62,658,264	67,324,648	69,587,732	71,237,392
Est. Net Assets, June 30	\$62,010,032	\$62,658,264	\$63,612,731	\$69,587,732	\$71,237,392	\$74,118,479

City of Cleveland, Tennessee
2014-2016
Summary of Estimated Revenues, Expenses and Changes in Net Assets
Internal Service Funds

	Internal Service Funds					
	Fleet Management			Total Internal Service Funds		
	2014 Actual	2015 Budgeted	2016 Proposed	2014 Actual	2015 Budgeted	2016 Proposed
Operating Revenues:						
Charges for services	\$574,577	\$573,677	\$520,846	\$574,577	\$573,677	\$520,846
Other operating revenues	0	0	0	0	0	0
Total Operating Revenues	\$574,577	\$573,677	\$520,846	\$574,577	\$573,677	\$520,846
Operating Expenses:						
General government	\$604,664	\$689,200	\$597,000	\$604,664	\$689,200	\$597,000
Public works	0	0	0	0	0	0
Recreation	0	0	0	0	0	0
Power purchased	0	0	0	0	0	0
Operation expenses	0	0	0	0	0	0
Maintenance expense	0	0	0	0	0	0
Depreciation and amortization	32,481	32,600	31,800	32,481	32,600	31,800
Total Operating Expenses:	\$637,145	\$721,800	\$628,800	\$637,145	\$721,800	\$628,800
Operating Income (Loss)	(\$62,568)	(\$148,123)	(\$107,954)	(\$62,568)	(\$148,123)	(\$107,954)
Nonoperating Revenues (Expenses):						
Interest income	63	100	0	63	100	0
Interest expense	0	0	0	0	0	0
Other income(expense)	120	1,906	0	120	1,906	0
Total Nonoperating Revenues (Expenses):	183	2,006	0	183	2,006	0
Change in Net Assets Before Operating Transfers:	(\$62,385)	(\$146,117)	(\$107,954)	(\$62,385)	(\$146,117)	(\$107,954)
Capital contribution	0	0	0	0	0	0
Operating transfers in	0	0	0	0	0	0
Operating transfers out	0	0	0	0	0	0
Change in Net Assets	(\$62,385)	(\$146,117)	(\$107,954)	(\$62,385)	(\$146,117)	(\$107,954)
Est. Net Assets, July 1	1,374,710	1,312,325	1,166,208	1,374,710	1,312,325	1,166,208
Est. Net Assets, June 30	\$1,312,325	\$1,166,208	\$1,058,254	\$1,312,325	\$1,166,208	\$1,058,254

City of Cleveland, Tennessee
2014-2016 Summary of Financial Sources and Uses
Fiduciary Funds by Fund Type

	Meiler Estate Animal Shelter Nonexpendable Trust Fund		
	2014	2015	2016
	Actual	Budgeted	Proposed
Financial Sources:			
Taxes	\$0	\$0	\$0
Licenses & permits	0	0	0
Intergovernmental	0	0	0
Fines & forfeitures	0	0	0
Charges for services	0	0	0
Interest	1,169	1,000	1,000
Miscellaneous	0	0	0
Subtotal:	\$1,169	\$1,000	\$1,000
Other financial sources:			
Operating transfers in	0	0	0
Proceeds from bonds	0	0	0
Total Financial Sources	\$1,169	\$1,000	\$1,000
Expenditures:			
General government	\$0	\$0	\$0
Community Development	0	0	0
Public safety	0	0	0
Public works	0	0	0
Health and welfare	0	0	0
Culture and recreation	0	0	0
Education	0	0	0
Appropriations	0	0	0
Capital outlay	0	0	0
Debt service principal	0	0	0
Debt service int. & other	0	0	0
Subtotal:	\$0	\$0	\$0
Other financing uses:			
Operating transfers out	0	0	0
Total Use of Resources:	\$0	\$0	\$0
Net Increase(Decrease) in Fund Balance	1,169	1,000	1,000
Fund Balance - July 1	\$464,206	\$465,375	\$466,375
Fund Balance - June 30	\$465,375	\$466,375	\$467,375

City of Cleveland , Tennessee
 Long-Range Financial Planning
 3-Year Forecast FY 2016 - 2018

	2014 Actual	2015 Projected	2016 Budgeted	2017 Projected	2018 Projected
Revenues:					
Taxes	\$ 35,733,289	\$ 36,545,698	\$ 36,793,417	\$ 37,535,808	\$ 38,286,524
Licenses & permits	353,841	468,400	470,750	2,514,935	2,565,234
Intergovernmental	50,128,325	52,175,192	51,949,758	47,375,785	48,323,301
Fines & forfeitures	543,857	771,850	793,600	940,052	958,853
Charges for services	124,186,913	126,012,096	130,531,341	132,978,851	132,039,191
Interest	147,870	207,055	109,830	129,836	132,433
Other operating revenue	3,387,893	3,689,096	3,796,894	3,844,268	4,264,865
Miscellaneous	807,710	690,045	541,612	517,834	528,191
Public Enterprise	655,355	1,078,100	1,261,200	1,275,500	1,301,010
Subtotal:	\$ 215,945,053	\$ 221,637,532	\$ 226,248,402	\$ 227,112,869	\$ 228,399,601
Other financial sources:					
Operating transfers in	15,329,355	21,138,709	15,891,870	15,655,000	15,735,500
Capital contributions	812,979	-	-	-	-
Proceeds from debt	29,906,480	540,890	6,734,200	4,900,000	2,000,000
Total Financial Sources	\$ 261,993,867	\$ 243,317,131	\$ 248,874,472	\$ 247,667,869	\$ 246,135,101
Expenditures and Expenses					
General government	\$ 2,819,110	\$ 3,102,366	\$ 3,215,956	\$ 3,173,491	\$ 3,229,027
Community development	1,438,056	1,686,973	1,847,123	1,708,629	1,738,530
Public safety	16,609,421	17,274,203	17,874,374	17,792,264	18,237,071
Public works	8,786,704	9,223,387	9,286,700	9,299,251	9,461,988
Power purchased	80,959,335	81,593,901	83,994,604	84,274,264	84,799,293
Operation expenses	21,194,221	22,721,019	22,592,483	32,621,050	33,444,877
Maintenance expense	5,006,048	4,949,397	5,206,931	4,995,601	5,083,024
Health and welfare	679,003	661,941	630,734	580,113	590,265
Culture and recreation	4,119,809	4,254,769	4,126,926	4,387,693	4,464,478
Education	46,062,862	43,430,844	44,524,948	43,658,858	44,422,888
Appropriations	1,185,501	1,109,543	1,112,757	1,119,590	1,139,183
Capital outlay	8,714,883	20,764,478	15,601,848	6,800,000	4,921,539
Depreciation and amortization	9,028,813	9,394,451	10,255,949	9,722,328	9,892,469
Debt service principal	28,606,689	3,734,000	4,124,600	3,860,000	3,927,550
Debt service interest and other	4,650,747	5,263,511	4,854,993	4,941,509	5,027,985
Subtotal:	\$ 239,861,202	\$ 229,164,783	\$ 229,250,926	\$ 228,934,641	\$ 230,380,166
Other financing uses:					
Pyemt. to ref. bond escrow	4,519	4,500	4,600	-	-
Operating transfers out	15,329,320	21,099,652	15,891,870	15,655,000	15,735,500
Total Use of Resources:	\$ 255,195,041	\$ 250,268,935	\$ 245,147,396	\$ 244,589,641	\$ 246,115,666
Net Increase (Decrease)					
in Fund Balance	\$ 6,798,826	\$ (6,951,804)	\$ 3,727,076	\$ 3,078,228	\$ 19,435
Fund Balance or Net Assets - July 1	151,766,340	158,782,604	151,830,800	155,557,876	158,636,104
Fund Balance or Net Assets-June 30	\$ 158,565,166	\$ 151,830,800	\$ 155,557,876	\$ 158,636,104	\$ 158,655,539

City of Cleveland Tennessee 3-Year Forecast Assumptions

Long-term Goals: Continue to maintain a low property tax rate, expand the city's infrastructure, maximize services for citizens and provide fair compensation & benefits for employees.

Revenue: Growth in taxes has been conservatively estimated at two percent for FY2017 and FY2018. With the completion of the flood study by the Army Corps of Engineers, the city established a Storm Water Management Fund with the goal of addressing flooding problems within the city. Once it is fully implemented, this fee will generate \$1.3 million for storm water projects. In FY2016, the city will issue \$5.7 million in bonds to pay a portion of the costs associated with the construction of the Cleveland High School Arena. The construction was started using the city's General Fund Balance as reflected in FY2015. Also, in FY2017 the city intends to issue \$1.9 million in bonds to build and equip Cleveland Fire Station 6 which will serve the I-75 Exit 20 area.

Expenses: General operating expenses are budgeted in a conservative manner. In keeping with the goal to provide fair compensation, a 3.5% step increase was given to city employees in FY2016. Moderate increases in operating budgets are reflected in FY2017 and FY2018. Power purchased, operation and maintenance expenses are based on Cleveland Utilities long term forecast. Capital outlay includes the completion of the CHS Arena, Fire Station 6 and infrastructure projects at the Cherokee Gateway corridor. The storm water user fee will fund storm water projects within the city. Debt service remains reasonable in comparison to the city's borrowing capacity.

Conclusion: The main challenge for the city is to fund growth as the region capitalizes on economic opportunities that abound. As the state no longer allows annexation by ordinance, the city must focus on developing the tax base within its corporate boundary. Additionally, Cleveland must continue to provide a high level of quality services and recreational activities to its citizens. All this must be accomplished while keeping a low property tax rate and a balanced financial structure.

FUND DESCRIPTION MATRIX

Department/Agency	GOVERNMENTAL			PROPRIETARY	
	General Fund	Capital Projects	Other Govt.	Solid Waste	Enterprise Funds
City Departments					
Administration and Finance	x	x			
Animal Control	x		x		
Development and Engineering Services	x	x	x		
Fire	x	x			
Fleet					x
Legislative and Judicial	x				
Parks and Recreation	x	x	x		
Police	x	x	x		
Public Works	x	x	x	x	
Regional Jetport	x	x	x		
Other Agencies					
City Schools	x	x			
Cleveland/Bradley Public Library	x				
Stormwater					x
Cleveland Utilities					x

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

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ORDINANCE NO: 2015-10

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 \$248,874,462. All of these sources are available for appropriation.

Anticipated Revenues	2013-2014 <u>(ACTUAL)</u>	2014-2015 <u>(ESTIMATED)</u>	2015-2016 <u>PROPOSED</u>
Revenues:			
General Fund	\$39,293,358	\$40,811,320	\$41,199,611
Special Revenue Funds:			
Solid Waste Management	2,434,027	2,426,300	2,430,700
State Street Aid	1,071,303	1,077,000	1,090,500
General Purpose School	34,758,456	35,700,013	36,671,345
Schools Food Service	2,723,761	2,956,134	3,160,400
Cleveland Public Library	714,982	760,881	760,700
Drug Enforcement	38,166	15,100	15,100
2014 Byrne Mem. Justice Asst. Grant	0	46,881	0
2013 Byrne Mem. Justice Asst. Grant	45,788	0	0
Community Dev. Block Grant	535,530	451,755	432,697
THDA Neighborhood Grant	0	0	0
Recycling Grant	0	40,074	14,000
Schools Federal Projects	3,723,599	0	0
Metropolitan Planning Organization	82,269	200,000	200,000
Debt Service	175,352	236,150	239,450

Anticipated Revenues, cont'd:	2013-2014 (ACTUAL)	2014-2015 (ESTIMATED)	2015-2016 PROPOSED
Revenues:			
Capital Projects Funds:			
THDA Home Grant	0	0	0
Fletcher Park	0	0	0
Greenway Fund	38,008	5,497	0
Capital Improvements Program	2,778,271	6,534,382	5,098,157
ARRA Grant Projects Fund	0	0	0
Sales Tax Capital Projects Fund	4,062,117	4,131,073	3,885,432
Spring Branch Industrial Park Fund	19,421	100	0
2009 Bradley Build America Bonds	0	0	0
Enterprise Funds:			
Stormwater Management	0	0	442,100
Cleveland Utilities Electric Division	98,539,595	99,653,155	103,006,513
Cleveland Utilities Water/Wastewater Division	24,335,121	26,015,034	27,079,841
Nonexpendable Trust Fund:			
Meiler Trust Fund	1,169	1,000	1,000
Internal Service Fund:			
Fleet Management	574,760	575,683	520,846
Total Revenues	215,945,053	221,637,532	226,248,392
Other financial sources			
Operating transfers in:			
General Fund:	2,198,373	2,246,275	2,514,518
Special Revenue Funds:			
Solid Waste Management	1,047,545	1,108,000	1,074,100
State Street Aid	0	0	0
General Purpose School	5,120,035	5,273,600	5,273,600
Cleveland Public Library	608,100	614,181	626,700
Community Dev. Block Grant	15,000	20,000	25,000
Recycling Grant	0	7,000	10,000
Metropolitan Planning Organization	40,000	57,000	57,000
Debt Service	5,621,302	5,902,819	6,145,452
Capital Projects Funds:			
Capital Improvement Program	679,000	5,909,834	165,500
Greenway Fund	0	0	0
Enterprise Funds:			
Stormwater Management	0	0	0
Total Operating Transfer In:	\$15,329,355	\$21,138,709	\$15,891,870

Anticipated Revenues	2013-2014 (ACTUAL)	2014-2015 (ESTIMATED)	2015-2016 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	812,979	0	0
Total Capital Contributions:	812,979	0	0
Bond & Note Proceeds and Capital Lease			
General Fund	0	0	0
General Purpose School Fund	0	0	0
Capital Improvement Program	4,300,000	100,865	6,734,200
Spring Branch Industrial Park	300,000	439,925	0
Debt Service	25,306,480		
Total Bond & Note Proceeds:	\$29,906,480	\$540,790	\$6,734,200
Total Other Financing Sources	\$46,048,814	\$21,679,499	\$22,626,070
Total Revenues and Other Financing Sources	\$261,993,867	\$243,317,031	\$248,874,462

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	2013-2014 (ACTUAL)	2014-2015 (ESTIMATED)	2015-2016 PROPOSED
General Fund	\$29,011,185	\$30,455,458	\$31,397,697
Special Revenue Funds:			
Solid Waste Management	3,716,130	3,539,800	3,494,800
State Street Aid	675,549	635,400	677,600
General Purpose School	40,007,814	40,417,294	41,387,026
Schools Food Service	2,767,277	3,081,050	3,160,400
Cleveland Public Library	1,298,792	1,426,846	1,387,400
Drug Enforcement	32,859	38,500	37,600
2014 Byrne Mem. Justice Asst. Grant	0	46,881	0
2013 Byrne Mem. Justice Asst. Grant	45,788	0	0
Community Dev. Block Grant	557,814	471,755	457,697
THDA Neighborhood Grant	0	0	0
Recycling Grant	0	40,074	24,000
Schools Federal Project	3,773,296	0	0
Metropolitan Planning Organization	110,083	242,700	239,000
Debt Service	5,214,521	5,962,800	6,384,900
Capital Projects Funds:			
THDA Home Grant	0	0	0
Fletcher Park	0	5,403	0
Greenway Fund	46,203	9,669	0
Capital Improvements Program	4,328,468	14,292,748	11,992,882
ARRA Grant Projects Fund	0	0	0
Sales Tax Capital Projects Fund	4,033,149	6,066,248	3,825,942
Spring Branch Industrial Park Fund	164,074	512,721	0
2009 Bradley Build America Bonds	0	0	0
Enterprise Funds:			
Stormwater Management	0	0	423,500
Cleveland Utilities Electric Division	94,915,793	96,345,988	99,428,535
Cleveland Utilities Water/Wastewater Division	20,906,515	22,280,179	22,166,132
Nonexpendable Trust Fund:			
Meiler Estate Trust Fund	0	0	0
Internal Service Fund:			
Fleet Management	637,145	721,800	628,800
Total Expenditures	212,242,455	226,593,314	227,113,911
	2011-2012 (ACTUAL)	2012-2013 (ESTIMATED)	2013-2014 PROPOSED
Nonoperating Revenues (Expenses)			
Enterprise Funds:			
Stormwater Management	0	0	0
Cleveland Utilities Electric Division	(538,492)	(663,938)	(527,581)
Cleveland Utilities Water/Wastewater Division	(1,666,997)	(1,872,974)	(1,614,034)
Internal Service Fund:			
Fleet Management	0	0	0
Total Nonoperating Revenues (Expenses)	(2,205,489)	(2,536,912)	(2,141,615)

Other Financing Uses	2013-2014 (ACTUAL)	2014-2015 (ESTIMATED)	2015-2016 PROPOSED
Operating Transfers Out			
General Fund	12,137,345	17,763,115	12,264,500
Special Revenue Funds:			
Solid Waste Management	0	7,000	10,000
State Street Aid	387,500	386,000	347,200
General Purpose School	486,719	556,319	557,919
Schools Federal Project	35	0	0
THDA Neighborhood Grant	0		
Debt Service	25,173,537	0	0
Capital Projects Funds:			
Capital Improvements Program	0	39,057	0
Spring Branch Industrial Park Fund	119,383	180,000	180,000
Enterprise Funds:			
Stormwater Management	0	0	17,733
Cleveland Utilities Electric Division	1,989,225	1,994,997	2,095,930
Cleveland Utilities Water/Wastewater Division	209,148	212,221	418,588
Nonexpendable Trust Funds:			
Meiler Estate Trust Fund	0	0	0
Total Operating Transfers Out	40,502,892	21,138,709	15,891,870
Total Other Financing Uses	42,708,381	23,675,621	18,033,485
Total Expenditures and Other Financing Uses	254,950,836	250,268,935	245,147,396

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	2013-2014 (ACTUAL)	2014-2015 (ESTIMATED)	2015-2016 PROPOSED
General Fund	343,201	(5,160,978)	51,932
Special Revenue Funds:			
Solid Waste Management	(234,558)	(12,500)	0
State Street Aid	8,254	55,600	65,700
General Purpose School	(616,042)	0	0
Schools Food Service	(43,516)	(124,916)	0
Cleveland Public Library	24,290	(51,784)	0
Drug Enforcement	5,307	(23,400)	(22,500)
2014 Byrne Mem. Justice Asst. Grant	0	0	0
2013 Byrne Mem. Justice Asst. Grant	0	0	0

Increase (Use) of Fund Balance or Net Assets	2013-2014 (ACTUAL)	2014-2015 (ESTIMATED)	2015-2016 PROPOSED
Special Revenue Funds cont'd:			
2009 COPS Hiring Recovery Grant	0	0	0
2009 Justice Assistance Grant-ARRA	0	0	0
Dept. of Justice Asset Forfeiture Fund	0	0	0
Commun. Development Block Grant	(7,284)	0	0
Recycling Grant	0	7,000	0
Schools Federal Project	(49,732)	0	0
Metro. Planning Organization (MPO)	12,186	14,300	18,000
THDA Neighborhood Grant	0	0	0
Debt Service	715,076	176,169	2
Capital Projects Funds:			
Capital Improvements Program	3,428,803	(1,786,724)	4,975
THDA Home Grant	0	0	0
Fletcher Park	0	(5,403)	0
Greenway Fund	(8,195)	(4,172)	0
Sales Tax Capital Projects Fund	28,968	(1,935,175)	59,490
2009 Bradley Build America Bonds	0	0	0
ARRA Grant Projects Fund	0	0	0
Spring Branch Industrial Park Fund	35,964	(252,696)	(180,000)
Enterprise Funds:			
Stormwater Management	0	0	18,600
Cleveland Utilities Electric Division	1,096,085	648,232	954,467
Cleveland Utilities Water/Wastewater Division	2,365,440	1,649,660	2,881,087
Internal Service Fund:			
Fleet Management	(62,385)	(146,117)	(107,954)
Nonexpendable Trust Fund:			
Meiler Estate Trust Fund	1,169	1,000	1,000
Total Incr. (Use) of Fund Balance or Net Assets	7,043,031	(6,951,904)	3,744,799

SECTION 3: **STATEMENT OF BALANCE/DEFICIT.** At end of the current fiscal year, the City of Cleveland estimates that it will use \$5,160,978 of its \$12,812,055 General Fund fund balance and none of the \$3,396,541 Debt Service fund balance.

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

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

First Reading: May 11, 2015
Final Reading: May 26, 2015

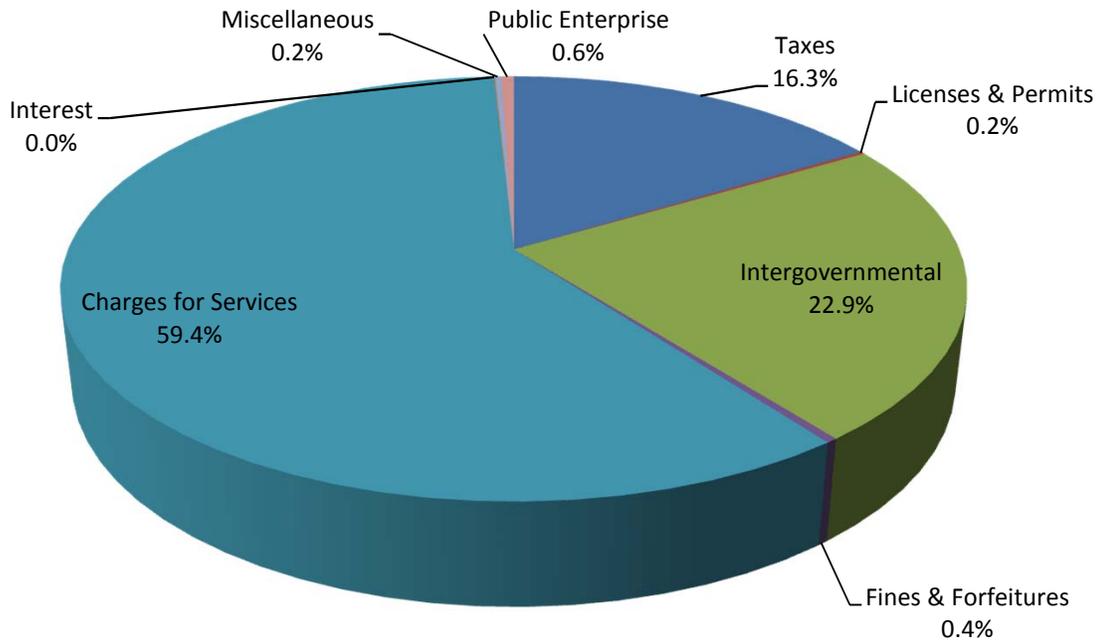
APPROVED AS TO FORM:

/s/John F. Kimball
City Attorney

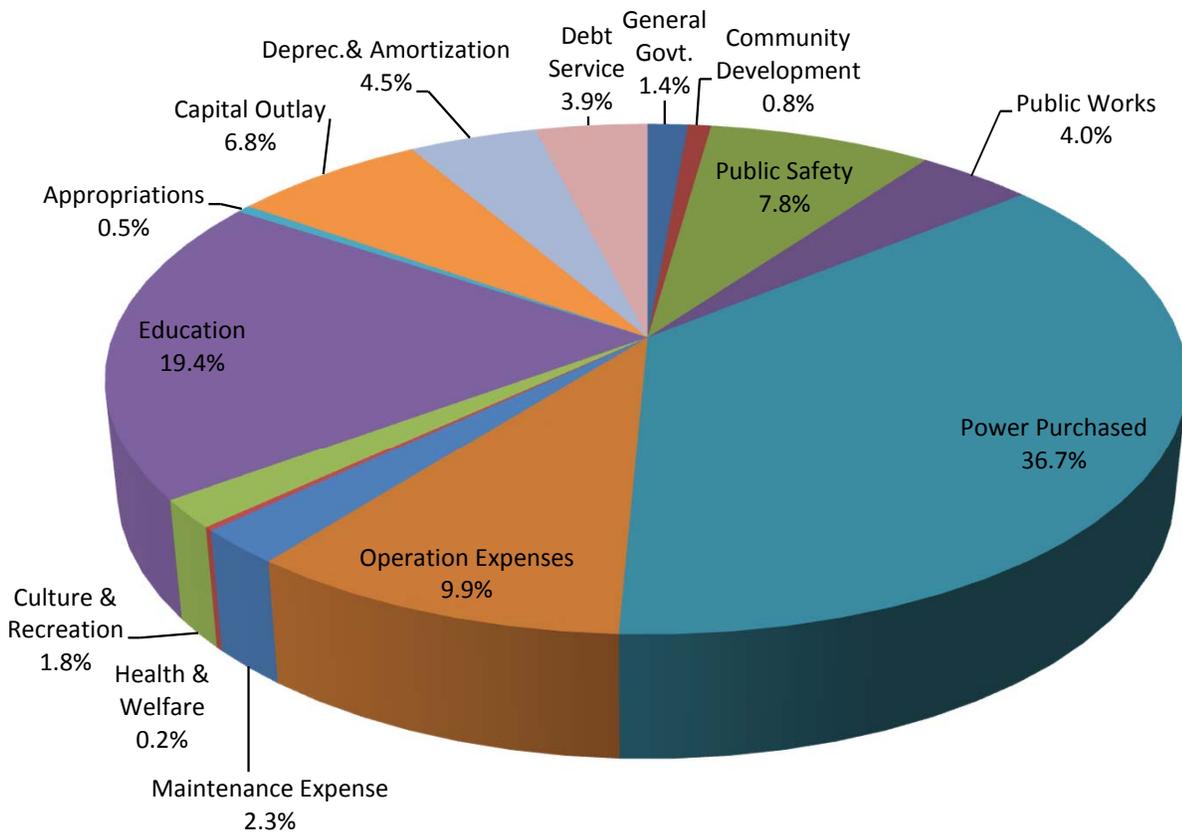
/s/Tom Rowland
Mayor

/s/Shawn McKay
City Clerk

Revenues By Source - FY2016



Expenditures and Expenses By Use - FY2016



**City of Cleveland, Tennessee
Schedule of Debt Payments
For Fiscal Year 2016**

Loan Type	Loan Name	Authorized and Unissued at 6/30/15	Amount Outstanding at 6/30/15	Payment Fund	Principal	Interest	Total Debt Service
FY2016 Debt Requirement Excluding Cleveland Utilities							
Loan Agreements:							
	Loan - 2008 TMBF-County	0	1,378,000	County's General Fund	78,000	68,900	146,900
	Energy Efficient School Loan	0	22,328	School Fund	22,328	150	22,478
	Lights @ CMS Athletic Facility	0	124,880	School Fund	124,880	6,193	131,073
	2009 QSCB	0	2,905,376	School Fund	259,578	67,184	326,762
	Loan - 2012 TMBF-Whirlpool	0	850,000	General Fund	57,000	34,000	91,000
	Loan - 2012 TMBF-LIC	0	1,502,000	School Fund	73,000	34,846	107,846
	Loan - 2012 TMBF-Airport Terminal Bldg.	0	1,274,000	Airport	85,000	50,960	135,960
	Loan - 2012 TMBF-Spring Branch Ind Park	0	5,388,000	General Fund	324,000	215,520	539,520
	Loan - 2013 TMBF-Airport	0	4,140,000	Airport	171,000	109,296	280,296
	Loan - 2014 TMBF-Refunding	0	23,850,480	General Fund	977,000	598,647	1,575,647
	Loan - 2015 TMBF-Refunding	0	8,470,520	General Fund	400,088	155,020	555,108
				State St. Aid	215,432	83,472	298,904
	Loan - 2016 Airport - Hangars	1,000,000	0	Airport	37,840	27,517	65,357
	Loan - 2016 New Gym	5,700,000		General Fund	191,081	225,885	416,966
	Total Loan Agreements:	\$ 6,700,000	\$ 49,905,584		\$ 3,016,227	\$ 1,677,590	\$4,693,817
General Obligation Bonds:							
	Gen Improv Bonds - Series 2007-A	0	4,825,000	General Fund	101,309	80,174	181,483
				School Fund	163,691	129,539	293,230
	Gen Improv. Bonds - Series 2009-C	0	13,985,000	General Fund	148,000	578,873	726,873
				Storm Water	17,000	733	17,733
				911 Center	85,000	2,550	87,550
	Series 2009-D	0	6,470,000	General Fund	710,000	208,877	918,877
				State St.Aid	30,000	18,273	48,273
	Total Gen. Oblig. Bonds:	\$ -	\$ 25,280,000		\$ 1,255,000	\$ 1,019,019	\$ 2,274,019
Total Long-term Debt Excluding Cleveland Utilities							
		\$ 6,700,000	\$ 75,185,584		\$ 4,271,227	\$ 2,696,609	\$ 6,967,836

**City of Cleveland, Tennessee
Schedule of Debt Payments
For Fiscal Year 2016**

FY2016 Debt Requirement for Cleveland Utilities

Loan Type	Loan Name	Authorized and Unissued at 6/30/15	Amount Outstanding at 6/30/15	Payment Fund	Principal	Interest	Total Debt Service
Tax and Revenue Refunding Bonds :							
	Series 2009-C	0	8,740,000	Water/Sewer	600,000	335,219	935,219
	Series 2009-D	0	4,730,000	Electric	550,000	171,290	721,290
	Series 2009-D	0	11,125,000	Water/Sewer	1,255,000	391,999	1,646,999
	Series 2014-Refunding	0	7,870,000	Water/Sewer	955,000	244,059	1,199,059
	Total Tax & Revenue Refunding Bonds:	\$ -	\$ 32,465,000		\$ 3,360,000	\$ 1,142,567	\$ 4,502,567
Tax and Revenue Bonds:							
	Series 2007B	0	\$ 960,000	Electric	\$ 80,000	\$ 39,796	\$ 119,796
	Series 2007B	0	6,670,000	Water/Sewer	110,000	291,783	\$ 401,783
	Series 2010	0	5,200,000	Electric	325,000	151,193	\$ 476,193
	Series 2010	0	1,915,000	Water	90,000	57,378	\$ 147,378
	Total Tax and Revenue Bonds:	\$ -	\$ 14,745,000		\$ 605,000	\$ 540,150	\$ 1,145,150
Tax and Revenue Loan:							
	Series 2012 TMBF	0	\$ 3,187,500	Water	\$ 187,500	\$ 63,750	\$ 251,250
	Series 2012 TMBF-Spring Branch	0	\$ 1,632,692	Electric	\$ 108,000	\$ 30,494	\$ 138,494
	Series 2014 TMBF	0	\$ 3,443,750	Electric	\$ 181,250	\$ 68,875	\$ 250,125
	Series 2014 TMBF	0	\$ 2,612,500	Water	\$ 137,500	\$ 52,250	\$ 189,750
	Series 2015 TMBF	0	\$ 2,750,000	Electric	\$ 123,000	\$ 31,900	\$ 154,900
	Series 2015 TMBF	0	\$ 3,000,000	Water	\$ 134,000	\$ 57,320	\$ 191,320
	Total Tax & Revenue Loan:	\$ -	\$ 16,626,442		\$ 871,250	\$ 304,589	\$ 1,175,839
State Revolving Fund Loan:							
	SRF Loan	0	\$ 553,067	Sewer	\$ 30,298	\$ 11,378	\$ 41,676
	ARRA Loan	0	\$ 110,614	Sewer	\$ 6,060	\$ 2,276	\$ 8,336
	SRF-CWO 319	0	\$ 459,614	Sewer	\$ 61,500	\$ 5,652	\$ 67,152
	SRF-CWP 320	0	\$ 1,772,698	Sewer	\$ 365,616	\$ 6,318	\$ 371,934
	2014 DG2 14-151	2,500,000	0	Water	0	6,600	6,600
	2015 CG4 15-349	2,500,000	0	Water	0	3,000	3,000
	Total State Revolving Fund Loan:	\$ 5,000,000	\$ 2,895,993		\$ 463,474	\$ 35,224	\$ 498,698
Total Long-term Debt-Cleveland Utilities		\$ 5,000,000	\$ 66,732,435		\$ 5,299,724	\$ 2,022,530	\$ 7,322,254

Combined Debt Requirement for FY2016

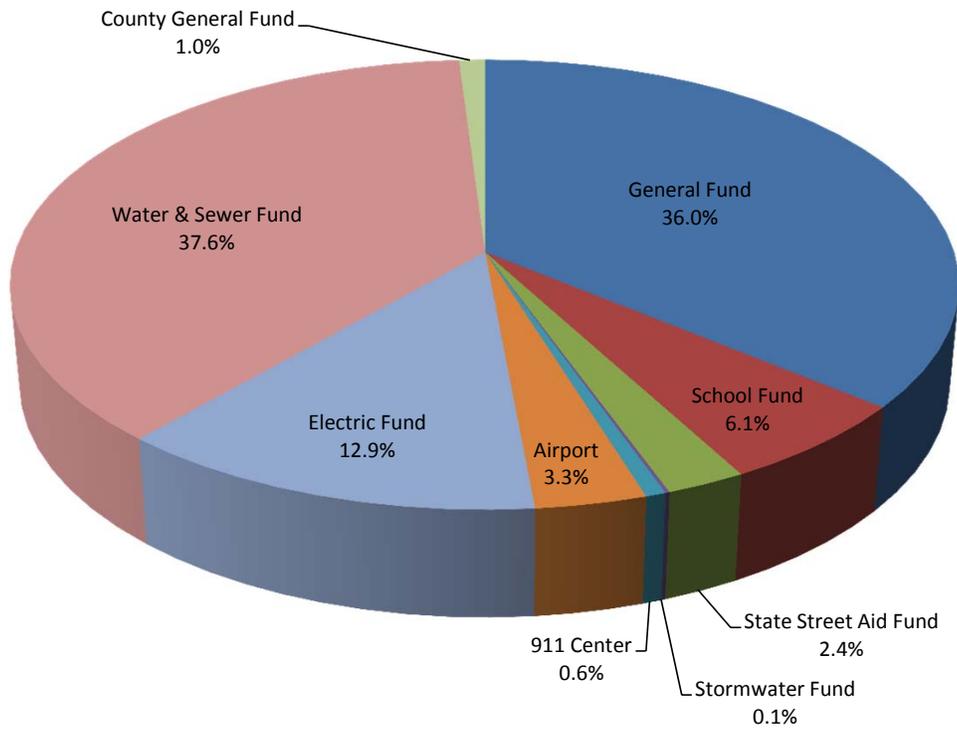
Loan Type	Loan Name	Authorized and Unissued at 6/30/15	Amount Outstanding at 6/30/15	Principal	Interest	Total Debt Service
Loan Agreements		6,700,000	49,905,584	3,016,227	1,677,590	4,693,817
General Obligation Bonds		0	25,280,000	1,255,000	1,019,019	2,274,019
Tax & Revenue Refunding Bonds		0	32,465,000	3,360,000	1,142,567	4,502,567
Tax & Revenue Bonds		0	14,745,000	605,000	540,150	1,145,150
Tax & Revenue Loan		0	16,626,442	871,250	304,589	1,175,839
State Revolving Fund Loan		5,000,000	2,895,993	463,474	35,224	498,698
Combined Debt Requirement:		\$ 11,700,000	\$ 141,918,019	\$ 9,570,951	\$ 4,719,139	\$14,290,090

**City of Cleveland, Tennessee
Schedule of Debt Payments
For Fiscal Year 2016**

FY2016 Debt Service By Fund:

Fund	Principal	Interest	Debt Service
General Fund	3,134,363	2,096,996	5,231,359
School Fund	643,477	237,912	881,389
State Street Aid Fund	245,432	101,745	347,177
Storm Water Fund	17,000	733	17,733
911 Center	85,000	2,550	87,550
Airport	293,840	187,773	481,613
Electric Fund	1,367,250	493,548	1,860,798
Water & Sewer Fund	3,932,474	1,528,982	5,461,456
County General Fund	78,000	68,900	146,900
Total:	\$ 9,796,836	\$ 4,719,139	\$ 14,515,975

Debt Service by Fund



ORDINANCE NO: 2015-11

TAX ORDINANCE - YEAR 2015

AN ORDINANCE TO PROVIDE AND FIX FOR THE CITY OF CLEVELAND, TENNESSEE, FOR THE YEAR 2015, AND SUBSEQUENT YEARS, THE TAX RATE ON ALL PROPERTY, BOTH REAL AND PERSONAL; TO PROVIDE A BUSINESS TAX; TO PROVIDE FOR A SPECIAL FRANCHISE PRIVILEGE TAX, IN ACCORDANCE WITH AND AS SET FORTH IN THE "BUSINESS TAX ACT" KNOWN AS CHAPTER 387 OF THE PUBLIC ACTS OF 1971, PASSED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE, WITHIN THE CORPORATE LIMITS OF THE CITY OF CLEVELAND, AND TO FIX A PENALTY FOR ANY PERSON, FIRM OR CORPORATION EXERCISING ANY SUCH VOCATION, OCCUPATION OR BUSINESS WITHIN SAID CITY OF CLEVELAND WITHOUT FIRST PAYING SAID TAX.

SECTION 1. BE IT ORDAINED by the City Council of the City of Cleveland, Tennessee, that the tax levy on all property, both real and personal, for the year 2015, and each subsequent year thereafter be, and is, \$1.7655 on each One Hundred Dollars (\$100.00) of assessed valuation.

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

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

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

ORDINANCE NO: 2015-13

AN ORDINANCE TO AMEND TITLE 18, CHAPTER 4 OF THE CLEVELAND MUNICIPAL CODE, TO ESTABLISH A UTILITY FOR STORMWATER MANAGEMENT; TO ESTABLISH THE FUNCTION OF THE UTILITY; TO CREATE AN ENTERPRISE FUND AND METHOD OF FUNDING FOR THE UTILITY; AND TO FIX THE EFFECTIVE DATE OF THIS ORDINANCE

WHEREAS, the City of Cleveland has previously adopted a Stormwater Utility which is currently codified in the Cleveland Municipal Code in Title 18, Chapter 4, Sections 18-401 through 18-414; and

WHEREAS, The Federal Clean Water Act, 33 U.S.C. 1251 et seq., requires the entities such as the city to implement a stormwater management program within prescribed time frames, and the Environmental Protection Agency, pursuant to the Federal Clean Water Act, 33 U.S.C. 1251 et seq., has published rules for stormwater outfall permits; and

WHEREAS, Tennessee Code Annotated, Section 68-221-1101 provides that the purpose of the stormwater management statute is to facilitate municipal compliance with the Water Quality Act of 1977, and applicable EPA regulations, particularly those arising from § 405 of the Water Quality Act of 1987, and § 402(p) of the Clean Water Act of 1977, and to enable municipalities to regulate stormwater discharges, establish a system of drainage facilities, construct and operate a system of stormwater management and flood control facilities, and to “fix and require payment of fees for the privilege of discharging stormwater,” and

WHEREAS, Tennessee Code Annotated, Section 68-221-1105 provides that among powers municipalities have with respect to stormwater facilities, is the power by ordinance or resolution to:

- (1) Exercise general regulation over the planning, location, construction, and operation and maintenance of stormwater facilities in the municipality, whether owned and operated by the municipality or not;
- (2) Adopt any rules and regulations deemed necessary to accomplish the purposes of Tennessee Code Annotated, Section 68-221-1101 et seq., including the adoption of a system of fees for services and permits;
- (3) Establish standards to regulate the quantity of stormwater discharged and to regulate stormwater contaminants as may be necessary to protect water quality;
- (4) Review and approve plans and plats for stormwater management in proposed developed property;
- (5) Issue permits for stormwater discharges, or for the construction, alteration, extension, or repair of stormwater facilities;

- (6) Suspend or revoke permits when it is determined that the permittee has violated any applicable ordinance, resolution, or condition of the permit;
- (7) Regulate and prohibit discharges into stormwater facilities of sanitary, industrial, or commercial sewage or waters that have otherwise been contaminated; and
- (8) Expend funds to remediate or mitigate the detrimental effects of contaminated land or other sources of stormwater contamination, whether public or private; and

WHEREAS, it is advisable to create a stormwater utility to be responsible for the operation, construction, maintenance and rehabilitation of stormwater facilities; for stormwater system planning, property acquisition related to stormwater management and for review of stormwater development plans for compliance with stormwater management ordinances, policies, procedures and manuals.

Now therefore, BE IT ORDAINED BY THE CITY OF CLEVELAND, AS FOLLOWS:

SECTION I. NOW THEREFORE, BE IT ORDAINED by the City Council of the City of Cleveland, in regular session assembled, that Title 18, Chapter 4, Sections 18-401 through 18-414 of the Cleveland Municipal Code are hereby deleted in their entirety, and replaced with the attached sections which will be codified at Title 18, Chapter 4, Sections 18-401 through 18-413 of the Cleveland Municipal Code:

Section 18-401. Legislative findings and policy. The City Council finds, determines and declares that the stormwater system which provides for the collection, treatment, storage and disposal of stormwater provides benefits and services to all developed property within the incorporated city limits. Such benefits include, but are not limited to: the provision of adequate systems of collection, conveyance, detention, treatment and release of stormwater; the reduction of hazards to property and life resulting from stormwater runoff; improvements in general health and welfare through reduction of undesirable stormwater conditions; and improvements to the water quality in the stormwater and surface water system and its receiving waters.

Section 18-402. Creation of stormwater utility and stormwater management fund. To achieve the purposes of the Federal Clean Water Act and T.C.A. § 68-221-1101 et seq., there is created a stormwater utility and a stormwater enterprise fund known as the Cleveland Stormwater Management Fund to fund the stormwater utility in and for the city within Development and Engineering Services. The stormwater utility, pursuant to the policy that may be established by the City Council and under the general supervision and control of the city manager, through the department of Development and Engineering Services, with the participation and assistance of other city departments, may:

- (1) Administer the acquisition of property for and the design, construction, maintenance and operation of the stormwater utility system, including capital improvements designated in the capital improvement program;
- (2) Administer and enforce this ordinance and all regulations and procedures adopted relating to the design, construction, maintenance, rehabilitation, operation and alteration of the utility stormwater system, including, but not limited to, the quantity, quality and/or velocity of the stormwater conveyed thereby;
- (3) Advise the City Council and other city departments on matters relating to the utility;
- (4) Prepare and revise a comprehensive drainage plan for adoption by the City Council;
- (5) Review plans and approve or deny, inspect and accept extensions and connections to the system;
- (6) Enforce regulations to protect and maintain water quality and quantity within the system in compliance with water quality standards established by state, regional and/or federal agencies as now adopted or hereafter amended; or
- (7) Annually analyze the cost of services and benefits provided, and the system and structure of fees, charges, civil penalties and other revenues of the utility.

Section 18-403. Definitions. For the purpose of this ordinance, the following definitions will apply: Words used in the singular will include the plural, and the plural will include the singular; words used in the present tense will include the future tense. Words not defined in this section will be construed to have the meaning given by common and ordinary use as defined in the latest edition of Webster's Dictionary.

“Base rate” means the stormwater user’s fee for a single-family unit in the city.

"Bonds" means revenue bonds, notes, loans or any other debt obligations issued or incurred to finance the costs of construction.

“Construction” means the erection, building, acquisition, alteration, reconstruction, improvement or extension of stormwater facilities; preliminary planning to determine the economic and engineering feasibility of stormwater facilities; the engineering, architectural, legal, fiscal and economic investigations and studies, surveys, designs, plans, working drawings, specifications, procedures, and other action necessary in the construction of stormwater facilities; and the inspection and supervision of the construction of stormwater facilities.

"Costs of construction" means costs reasonably incurred in connection with providing capital improvements related to stormwater facilities or any portion thereof, including but not limited to the costs of (1) acquisition of all property, real or personal, and all interests in connection therewith including all rights-of-way and easements therefor, (2) physical construction, installation and testing, including the costs of labor, services, materials, supplies and utility services used in connection therewith, (3) architectural, engineering, legal and other professional services, (4) insurance premiums taken out and maintained during construction, to the extent not paid for by a contractor, for construction and installation, (5) any taxes or other charges which become due during construction, (6) expenses incurred by the City of Cleveland or on its behalf with its approval in seeking to enforce any remedy against any contractor or sub-contractor in respect of any default under a contract relating to construction, (7) principal of and interest of any bonds, and (8) miscellaneous expenses incidental thereto.

"Debt Service" means, with respect to any particular fiscal year and any particular series of bonds, an amount equal to the sum of (1) all interest payable on such bonds during such fiscal year, plus (2) any principal installments of such bonds during such fiscal year.

"Developed property" means real property which has been altered from its natural state by the creation or addition of an impervious surface area, by the addition of any buildings, structures, pavement or other improvements.

"Dwelling" or "dwelling unit" means a building or a portion thereof occupied for residential purposes.

"Fee(s)" or "Stormwater user's fee(s)" means the charge established by ordinance, and levied on owners or users of parcels or pieces of real property to fund the costs of stormwater management and of operating, maintaining, and improving the stormwater system in the city. The stormwater user's fees are in addition to any other fee that the city has the right to charge under any other rule or regulation of the city.

"Fiscal year" means July 1 of a calendar year to June 30 of the next calendar year, both inclusive.

"Impervious surface" means any material which substantially reduces and/or prevents absorption of stormwater into the ground.

"Impervious surface area" means the number of square feet of horizontal surface covered by buildings, and other impervious surfaces. All building measurements will be made between exterior faces of walls, foundations, columns or other means of support or enclosure.

“Non-single-family residential property” means land that is zoned, developed or used solely as residential land, including, but not limited to, duplexes, townhouses, apartments, condominiums, mobile homes, mobile home parks, mixed use buildings and other multi-unit residential developments, or any other lands upon which there are residential structures that contain more than one (1) dwelling unit.

“Other developed property” means developed property other than single-family or non-single-family residential property. Such property includes, but not be limited to, commercial properties, industrial properties, parking lots, hospitals, schools, recreational and cultural facilities, hotels, offices, churches, and mixed use property.

“Property” means real property.

“Property owner” means the property owner of record as listed in the county’s assessment roll. A property owner includes any individual, corporation, firm, partnership, or group of individuals acting as a unit, and any trustee, receiver, or personal representative.

“Single-family residential property” means a developed property which serves the primary purpose of providing one detached dwelling unit for one family or housekeeping unit, but this does include single wide mobile homes, even if attached to the land or there is only one unit on the property.

“Single-family Unit” or “SFU” means the average square footage of the impervious surface area for a single-family residential property determined pursuant to this ordinance.

"Stormwater" means stormwater runoff, snow melt runoff, surface runoff, street wash waters related to street cleaning or maintenance, infiltration, and drainage.

“Stormwater facilities” or “Stormwater flood control facilities” means all natural and manmade conveyances and structures for which the partial or full purpose or use is to convey surface water within the jurisdictional boundaries of the city. This includes all natural conveyances for which the city has assumed a level of maintenance responsibility, to which the city has made improvements, against the flooding of which the city must make provision to protect public and private property, or for which the city is accountable under federal or state regulations for protecting the water quality within its jurisdictional boundaries.

“Stormwater management” means the planning, acquisition, design, construction, regulation, improvement, repair, rehabilitation, maintenance, and operation of property, facilities and programs relating to water, flood plains, flood control, grading, erosion, conservation, riparian buffers and sediment control.

"Stormwater management fund" or “fund” means the fund created by this ordinance to operate, maintain, and improve the city’s stormwater system.

"Surface water" includes waters upon the surface of the earth in bounds created naturally or artificially including, but not limited to, streams, other water courses, lakes and reservoirs.

“User(s)” means for developed non-exempt property the person listed as receiving utility service or, if there is no such service or person listed, the property owner. It may also mean the property owner of property with multiple utility service accounts on such property.

Section 18-404. Funding of stormwater utility. Revenue sources for the stormwater utility’s activities may include, but are not limited to, the following:

- (1) Stormwater user’s fees.
- (2) Civil penalties and damage assessments imposed for or arising from the violation of the city’s stormwater management ordinance.
- (3) Stormwater permit and inspection fees.
- (4) Bonds or other debt services.
- (5) Other funds or income obtained from federal, state, local, and private grants, or revolving funds, and from the Local Government Public Obligations Act of 1986 (Tennessee Code Annotated, title 9, chapter 21).

To the extent that the stormwater user fees collected are insufficient to fund the stormwater management program and its components, the cost of the same may be paid from such city funds as may be determined by the City Council.

Section 18-405. Stormwater management fund. All revenues generated by or on behalf of the stormwater utility will be deposited in the stormwater management fund and used exclusively for the stormwater utility.

Section 18-406. Operating budget. The City Council will adopt an operating budget for the stormwater utility each fiscal year. The operating budget will set forth for such fiscal year the estimated revenues and the estimated costs for the management, acquisition, operations and maintenance, extension and replacement and debt service of the stormwater utility.

Section 18-407. Stormwater user's fees established. There will be imposed on each and every developed property in the city, except exempt property, stormwater user's fees, which will be set from time to time by ordinance. Prior to establishing or amending the fees, the city will advertise its intent to do so by publishing notice in a newspaper of general circulation in the city at least thirty (30) days in advance of the meeting of the City Council at which the fees are considered for adoption or amendment.

Section 18-408. Single-family Unit (SFU).

(a) There is established, for purposes of calculating the stormwater user's fees, the single-family unit (SFU).

(b) The SFU is the average square footage of the impervious surface area of a single-family residential property, measured as 3,830 square feet.

(c) The SFU may be changed by the City Council from time to time by amending its ordinance.

(d) The City Council will have the discretion to determine the source of the data from which the SFU is established, taking into consideration the general acceptance and use of such source on the part of other stormwater systems, and the reliability and general accuracy of the source. The City Council will have the discretion to determine the impervious surface area of other developed property through property tax assessor's rolls or site examination, mapping information, aerial photographs, and other reliable information.

Section 18-409. Base rate. The City Council shall, by ordinance, establish the base rate for the stormwater user's fees. The base rate will be calculated to insure adequate revenues to fund the costs of stormwater management and to provide for the acquisition, operation, maintenance, rehabilitation and capital improvements of the stormwater utility in the city. The base rate is set forth in this Ordinance as \$3.25 per SFU per month.

Section 18-410. Property classification for stormwater user’s fee.

(a) For purposes of determining the stormwater user’s fee, all property in the city is classified into one of the following classes:

(1) Single-family residential property fee. The City Council finds that the monthly stormwater management fees for single-family residential property will be based on the mean amount of impervious surface on a single-family residential lot in the city, which is known as an SFU. There will be a tier system for single-family residential properties based on the amount of impervious surface of single-family residential property. Each property will be placed into one of the following tiers and charged according to the values in the table below:

Description	Monthly Fee
Rate - Single Family Residential Property	Charge per Dwelling Unit
<u>Tier (square foot)</u>	
0 to 1,775	50% of base rate or \$1.65 per month
1,776 to 5,900	100% of base rate or \$3.25 per month
5,901 and beyond	150% of base rate or \$4.90 per month

(2) Non-single-family residential property fee. For non-single-family residential property, each property will be classified into four sub-classifications to determine the monthly stormwater management fees. The charge for each dwelling unit for these property types are defined in the table below:

Description	Monthly Fee
Rate – Non-Single-Family Residential Property	Charge per Dwelling Unit
<u>Subcategory</u>	
Duplex/Triplex/Quadplex	50% of base rate or \$1.65 per month
Apartments (5+ units)	40% of base rate or \$1.30 per month
Town Homes	40% of base rate or \$1.30 per month
Mobile Homes	70% of base rate or \$2.30 per month

(3) Other developed property fee. The fee for developed property that is not single-family residential or non-single-family residential property in the city will be the base rate multiplied by the numerical factor obtained by dividing the total impervious area (square feet) of the property by one SFU, rounded to the nearest tenth. But the minimum value shall not be less than one single-family unit unless otherwise designated.

(4) Exempt property. The following property is exempt from the stormwater user's fee:

- a. Property which stormwater runoff is not discharged into or through the stormwater flood control facilities, or both, of the city;
- b. Owners and/or operators of agricultural property, in the city, upon which the owner and/or operator conducts activities that enable the owner and/or operator to satisfy the requirements of a qualified farmer or nurseryman, as defined in Tennessee Code Annotated, Section 67-6-207.
- c. Undeveloped property that is not altered from its natural state.
- d. Developed property with less than five hundred (500) total square feet of impervious surface area per individual lot.
- e. Improved public transportation ways, including public streets, roads, sidewalks, mobility paths, greenways and trails, airport runways, and internal roads within public facilities which have been conveyed to the city and are used by the general public for motor vehicle transportation.
- f. Railroad tracks, provided, however, railroad stations, maintenance buildings or other developed land will not be exempt from stormwater user fees.

Section 18-411. Payment of stormwater user's fees. Except as otherwise provided in this section, stormwater user's fees for a non-exempt property that receives utility service will be sent to the person named on the account, who shall be responsible for the payment of such fees. For developed property having no utility service the stormwater user's fees will be sent to the property owner, who shall be responsible for the payment of such fees. Where multiple utility service accounts exist on a single property, the stormwater user's fees may, for good cause shown at the discretion of the city, be sent to the property owner, who shall be responsible for the payment of such fees.

Section 18-412. Billing procedures, delinquent bills and penalties for late payment.

(a) The stormwater user's fee must be set at a rate, and collected on a schedule, established by ordinance.

(b) Stormwater user's fees will be paid to Cleveland Utilities (acting as the collection agency for the City) by any method allowed by Cleveland Utilities and shall become delinquent after the due date shown on the bill. If a customer does not have water service or sewer service with Cleveland Utilities, the City may bill the owner of such property directly through a separate billing process. Such bills are subject to the same delinquency policy established herein.

(c) Stormwater user's fees shall be subject to a late payment penalty. The late payment penalty shall be applied in the same manner as Cleveland Utilities' rules and regulations as it relates to utility bills. The City shall be entitled to recover attorney's fees incurred in collecting delinquent stormwater user's fees. Any charge due under this ordinance which shall not be paid may be recovered at law by the City.

(d) Pursuant to Tennessee Code Annotated, Section 68-221-1107(b), the city, through its agent Cleveland Utilities, may provide for the discontinuance of water utility service to stormwater users who fail or refuse to pay stormwater user fees, including the right not to accept payment of the water utility bill from any user without receiving at the same time payment of any stormwater fees owed by such user and not to re-establish utility services until such time as all past due stormwater fees owed by such user have been paid and/or the user has performed all acts and discharged all obligations required by this ordinance.

(e) Pursuant to Tennessee Code Annotated, Section 68-221-1112, each bill for stormwater user's fees will contain the following statement in bold:

THIS FEE HAS BEEN MANDATED BY CONGRESS.

Section 18-413. Stormwater fee adjustments and credits.

(a) Adjustments may be requested for errors or omissions on the customer's stormwater user fee. Request for adjustment due to error or oversight of the stormwater user's fee must be submitted to the city within thirty (30) days from the date of the last bill containing the customer's stormwater user fee. Any appeal for adjustment shall be filed in writing and shall state the grounds for the appeal. The Director of Development and Engineering Services may request additional information from the appealing party. Adjustments will be determined on the basis of the number of dwelling units or amount of impervious surface area on the property. The Director of Development and Engineering Services shall notify the appealing party in writing of his decision. Adjustments can also be made by the city should the city identify an error or oversight, provided the city notifies the customer in advance of the adjustment.

(b) The city will provide a system of credits to reduce stormwater user fees for properties on which stormwater control measures substantially mitigates the peak discharge, runoff volume and/or runoff pollution flowing from such properties or substantially decreases the city's cost of maintaining the stormwater management system. The Development and Engineering Services department will develop written procedures to

implement the credit system. No credit will be authorized until the City Council approves such written policies to implement the system of credits; a copy of the approved procedures will be on file with the Development and Engineering Services department. The procedures may allow credits retroactively for no more than one (1) past year. Any reimbursement granted due to a credit will be reimbursed through the utility billing system. Credits cannot exceed the stormwater utility charge for the customer. Nothing herein will prevent the City Council from modifying the adopted system of credits, and such modifications may apply to holders of existing credits.

(c) Notwithstanding any other provision of law to the contrary, a municipality shall not refund an overpayment or collect amounts owed to the municipality as a result of an underpayment of any charge or fee imposed for stormwater if such overpayment, or underpayment is more than thirty six (36) months past the date payment was first due.

SECTION II SEVERABILITY: BE IT FURTHER ORDAINED that if any section, subsection, sentence, clause, phrase, or portion of the Ordinance is for any reason held invalid or unenforceable or unconstitutional by any court of competent jurisdiction, such portion shall be deemed separate, distinct, and an independent provision, and shall not affect the validity of the remaining portions hereof.

SECTION III EFFECTIVE DATE: BE IT FURTHER ORDAINED that this ordinance shall become effective January 1, 2016, the public welfare requiring it. The current provisions of Section 18-401 through 18-414 shall remain in effect until December 31, 2015, including the current fees set forth in Section 18-409. This ordinance will be reviewed annually by the Cleveland City Council.

APPROVED AS TO FORM:

/s/John F. Kimball
City Attorney

/s/Tom Rowland
Mayor

/s/Shawn McKay
City Clerk

RESOLUTION NO: 2015-36

**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 2015-2016:

Adopted this 26th day of May 2015.

APPROVED AS TO FORM:

/s/John F. Kimball
City Attorney

/s/Tom Rowland
Mayor

/s/Shawn McKay
City Clerk

FUND 110-GENERAL FUND		DEPT-51500- APPROPRIATIONS				
OBJECT CODE		2013-2014 ACTUAL BUDGET	2014-2015 ORIGINAL BUDGET	2014-2015 AMENDED BUDGET	2015-2016 REQUESTED BUDGET	2015-2016 PROPOSED BUDGET
Operating expenditures:						
General government:						
700	JOINTLY FUNDED	0	4,100	0	9,321	9,321
701	CLEVE/BRAD REG MUSEUM	43,000	42,300	42,300	42,300	42,300
702	MTAS - BENCHMARKING	3,500	4,000	4,000	4,000	4,000
703	MUNICIPAL LEAGUE DUES	9,102	9,200	9,200	9,200	9,200
704	CHAMBER-ECONOMIC DEV	45,000	45,000	45,000	45,000	45,000
705	SE TN DISTRICT DUES	8,257	8,000	8,000	8,000	8,000
706	MAINSTREET CLEVELAND	25,000	25,000	25,000	25,000	25,000
707	CEMETERY ASSOCIATION (50%)	10,000	10,000	10,000	10,000	10,000
708	COURTS COMMUNITY SVC (50%)	60,434	59,400	59,400	59,400	59,400
709	KEEP AMERICA BEAUTIFUL(50%)	28,100	28,200	28,200	28,200	28,200
710	JUVENILE COURT MATCH	1,100	1,100	1,100	1,100	1,100
711	UNITED WAY SUPPORTERS	998	1,000	1,000	1,000	1,000
712	SETHRA-TRANSIT	135,000	135,000	135,000	135,000	135,000
719	HVAC @ MUSEUM	0	0	10,000	12,000	12,000
	Total General government	369,491	372,300	378,200	389,521	389,521
Public safety:						
713	CLEVE/BRAD COMM CTR (49.5%)	550,000	450,000	450,000	450,000	450,000
714	EMERGENCY MGMT (20%)	79,474	87,300	87,300	87,300	87,300
715	MAINSTREET PROJECTS	0	0	6,107	4,000	4,000
716	SETDD LEGAL FEES	0	1,000	1,000	1,000	1,000
	Total Public Safety	629,474	538,300	544,407	542,300	542,300
Health & welfare:						
717	VETERANS AFFAIRS (20%)	23,239	22,600	22,600	22,600	22,600
718	BEHAVIORAL RESEARCH	2,000	2,000	2,000	2,000	2,000
720	LIFE BRIDGES (20%)	6,200	6,200	6,200	6,200	6,200
721	COMMUNITY SVCS AGCY (50%)	94,306	94,400	94,400	94,400	94,400
	Total Health & welfare	125,745	125,200	125,200	125,200	125,200
Parks & recreation:						
726	AQUA TIGER EQUIPMENT	2,000	2,000	2,000	2,000	2,000
727	BOYS AND GIRLS CLUB	13,055	14,000	14,000	14,000	14,000
728	BRADLEY/CLEV FOOTBALL	3,500	3,500	3,500	3,500	3,500
729	YOUTH BASEBALL	5,000	5,000	5,000	0	0
730	CLEVELAND YOUTH SOFTBALL	4,000	4,000	4,000	4,000	4,000
731	SOCCER ASSOCIATION	5,000	5,000	5,000	5,000	5,000
733	LAND PAYMENT-SOCCER	5,000	5,000	5,000	5,000	5,000
734	FOOTHILLS COUNTRY FAIR	1,000	1,000	1,000	0	0
	Total Parks & recreation	38,555	39,500	39,500	33,500	33,500
Education:						
735	VOCATIONAL SCHOOL (20%)	22,236	22,236	22,236	22,236	22,236
	Total Education	22,236	22,236	22,236	22,236	22,236
TOTAL DEPARTMENT 51500		1,185,501	1,097,536	1,109,543	1,112,757	1,112,757

RESOLUTION NO: 2015-39

A RESOLUTION DIRECTING THE PAYMENT BY THE CLEVELAND UTILITIES BOARD TO THE CITY OF CLEVELAND TAX EQUIVALENT PAYMENTS FOR THE CLEVELAND UTILITIES BOARD'S ELECTRIC SYSTEM

WHEREAS, section 7-52-304 of the Tennessee Code annotated empowers a municipality's governing body, after consultation with the supervisory body of an electric system, to determine the amounts of tax equivalents to be paid to the taxing jurisdiction (municipality) in the service area of the electric system; and

WHEREAS, the City Council of the City of Cleveland, through its City Manager and Finance Director, has held such consultation with the supervisory body of the electric system of the City of Cleveland; and

WHEREAS, the necessary calculations of tax equivalents payable have been made in accordance with the provisions of Tennessee Code annotated Section 7-52-304;

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

Section 1. The Cleveland Utilities Board electric system is hereby directed to pay to the City of Cleveland \$2,095,930 in tax equivalents for FY2016.

Section 2. This resolution shall become effective July 1, 2015 the public welfare requiring it.

Adopted this 26th day of May 2015.

Approved as to form:

/s/John F. Kimball
City Attorney

/s/Tom Rowland
Mayor

/s/Shawn McKay
City Clerk

RESOLUTION NO: 2015-37

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

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

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

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

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

Section 1. The Cleveland Utilities Board water and wastewater system is hereby directed to pay to the City of Cleveland \$218,588 in tax equivalents for FY2016.

Section 2. This resolution shall become effective July 1, 2015 the public welfare requiring it.

Adopted this 26th day of May 2015.

Approved as to form:

/s/John F. Kimball
City Attorney

/s/Tom Rowland
Mayor

/s/Shawn McKay
City Clerk

RESOLUTION NO: 2015-38

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

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

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

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

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

Section 1. The Cleveland Utilities Board wastewater system is hereby directed to pay to the City of Cleveland \$200,000 in tax equivalents for FY2016.

Section 2. This resolution shall become effective July 1, 2015 the public welfare requiring it.

Adopted this 26th day of May 2015.

APPROVED AS TO FORM:

/s/John F. Kimball
City Attorney

/s/Tom Rowland
Mayor

/s/Shawn McKay
City Clerk

RESOLUTION NO: 2015-40

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

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

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Cleveland, Tennessee in regular session assembled this 26th day of May, 2015, as follows:

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

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

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

Passed and adopted this 26th day of May, 2015.

Approved as to form:

/s/John F. Kimball
City Attorney

/s/Tom Rowland
Mayor

/s/Shawn McKay
City Clerk

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

The Solid Waste Management Fund should reflect the true costs to provide residential and commercial garbage collection, disposal and recycling; bulk (white

goods) collection and disposal; and leaf collection and disposal. The City Council shall evaluate annually the extent to which each service is supported by service charges rather than a subsidy from the General Fund.

The Cleveland City School System (CCS) shall be given an increase in City funding over the current fiscal year's budgeted revenue estimate from the City, that is equal to the estimated percentage increase in the Local Taxes portion of the General Fund Revenues for the following fiscal year. The computation of this increased percentage shall not include any revenue increase due to increased property or sales tax rates which are earmarked for specific purposes. This will assure that the school system receives a reasonable inflationary increase for the portion of their budget funded by the City. The City is not in a position to provide funding beyond this level and still have adequate financial resources for the other needs of the community. The increases necessary to cover inflationary increases in the CCS Budget currently funded by the Federal, State, and County governments must be obtained from those sources each year.

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

The City will not reduce the level of service of any program, activity, or function in FY2016. Recycling will continue to be made available to the citizens of Cleveland at regional recycling centers.

The City shall use one-time revenues only for capital items or to build reserves, instead of operating expenditures.

The City shall raise property taxes only when absolutely necessary to balance the Budget and maintain adequate reserves.

All appropriations and expenditures shall be made in full compliance with applicable State laws and the City's Purchasing Manual.

The City will follow the Budget Preparation Calendar shown at the end of this section.

The City Manager and Director of Finance shall prepare an annual Budget which meets the requirements to receive the Distinguished Budget Presentation Award from the Government Finance Officers Association. The City received this award for the first time in 1998.

Capital Budget Policies

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

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

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

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

Revenue Policies

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

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

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

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

The City will consider market rates and rates of comparable cities in the region when changing tax rates, fees, and charges. The City will make every effort to maintain its favorable comparative position with other Tennessee cities in this regard, which has contributed to 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 Director of Finance are directed to prepare Budgets that result in every target being met by June 30, 2017.

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

Cash Management and Investment Policies

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

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

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

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

The City operates with one consolidated checking account and one payroll account to handle all the funds, operating and capital. This does not include any accounts for Cleveland Utilities, the Cleveland Public Library, or the Cleveland City Schools, which maintain their own accounting systems and bank relationships. The services were rebid for a three-year contract beginning July 1, 2013.

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

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

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

Risk Management Policies

The City will minimize potential losses through employee safety training, inspections of the workplace, risk analysis, and Tennessee OSHA compliance. The City's Safety Committee will assist the Wellness, Safety and 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 Tennessee Municipal League's (TML) Risk Management Pool for virtually all necessary coverages, including General Liability, Automobile Liability, Errors and Omissions, Property, Boiler and Machinery, Inland Marine, Special Events and Worker's Compensation. The Cleveland Municipal Airport Authority also carries a policy on the airport through the City. The City will continue to be a reimbursing employer for unemployment claims.

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

Debt Policies

The City will issue bonds and capital outlay notes only for capital improvements and moral obligations. The 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 Director of Finance shall prepare a Comprehensive Annual Financial Report each year which meets the requirements of the Government Finance Officers Association's Certificate of Achievement for Excellence in Financial Reporting. The City of Cleveland has received this award every year since FY 1988.

Summary of Significant Accounting Policies

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

The following is a summary of significant policies:

A. Reporting Entity

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

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

Cleveland Board of Education

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

Cleveland Board of Public Utilities

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

Cleveland Public Library Board

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

B. Government-wide and Fund Financial Statements

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

The statement of activities presents a comparison between direct expenses and program revenues for the different business-type activities of the City and for each function of the City's governmental activities. Direct expenses are those that are specifically associated with a program or function and,

therefore, are clearly identifiable to a particular function. Program revenues include (a) fees, fines, and charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenue, including all taxes, are presented as general revenue.

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

The City reports the following major enterprise funds:

Cleveland Utilities Water Division. This fund is used to account for the provision of water and wastewater services to the residents of the City. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations, maintenance, financing, billing and collection and some service areas outside the corporate boundaries.

Cleveland Utilities Electric Division. This fund is used to account for the provision of electric service to the residents of the City. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operation, maintenance, financing, billing and collection and some service areas outside the corporate boundaries.

Additionally, the government reports the following fund type:

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

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

C. Measurement focus, Basis of Accounting

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

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. The City considers all revenues reported in the governmental funds to be available if the revenues are collected within sixty days after year-end. Property taxes, sales taxes, franchise taxes, gasoline taxes, wholesale beer taxes, income taxes, mixed drink taxes, gross receipts taxes and in-lieu of taxes are susceptible to accrual. Licenses and permits, fines and forfeitures 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 general long-term debt, claims and judgments, and compensated absences, which are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

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

D. Cash and Cash Equivalents

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

E. Investments

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

F. Receivables and Payables

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

The City's property tax is levied each October 1, on the assessed value 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 is recorded as expenditures/expenses when consumed rather than when purchased.

H. Restricted Assets

Certain proceeds of the Cleveland Utilities - Water Division revenue bonds, as well as certain resources set aside for their repayment, are classified as restricted assets on the balance sheet because they are maintained in separate bank accounts and their use is limited by applicable bond covenants. They are represented mostly by cash and certificates of deposit. When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first, then unrestricted resources as they are needed.

I. Capital Assets

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

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

<u>Asset Class</u>	<u>Years</u>
Infrastructure - Roads	50
Infrastructure - Drainage	20
Infrastructure - Detention Ponds	40
Buildings	20-50
Vehicles	5
Equipment	5-10
Other Improvements	25

Cleveland Utilities

<u>Electric Division</u>		<u>Water Division</u>	
<u>Class</u>	<u>Years</u>	<u>Class</u>	<u>Years</u>
Structures, transmission and distribution system	33-50	Structures, transmission and distribution systems	25-50
Equipment	10-20	Equipment	10-20
Transportation equipment	5	Transportation equipment	5

Cleveland Utilities uses a composite straight-line rate expressed as a percentage of average depreciable plant. The 2014 rates for the Electric Division and Water Divisions were 3.2% and 2.8% respectively. When property subject to depreciation is retired or otherwise disposed of in the normal course of business, its costs, together with the cost of removal less salvage, is charged to the reserve for depreciation. Replacements of property (exclusive of minor items of property) for Cleveland Utilities are charged to utility plant accounts.

Cleveland Utilities Electric and Water Divisions charge a portion of depreciation on certain transportation equipment to other expense classifications based on relative usage. Depreciation charged to other accounts was \$121,828 and \$211,759 for Cleveland Utilities Electric Division and Water Division respectively. The following schedule reconciles this allocation of depreciation expense:

	<u>Reconciliation</u>
Depreciation and amortization per statement of revenues, expenses and changes in net position	\$ 8,967,413
Depreciation charged to clearing account	<u>333,587</u>
Depreciation and amortization per statement of cash flows	<u>\$ 9,301,000</u>

J. Deferred outflows/inflows of resources

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

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to future periods and so will not be recognized as an inflow of resources (revenue) until that time. The City has two 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. Unavailable revenue is comprised of current property taxes (2014 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.

K. Compensated Absences

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

L. Long-term obligations

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

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

M. Net Position and Fund Equity

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

Invested in capital assets, net of related debt - 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, 2014, outstanding bond proceeds totaled \$62,263.

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

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

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

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

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

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

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

Unassigned Fund Balance - the residual classification of the General Fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the General Fund.

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

N. Budgets and Budgetary Accounting

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

1. The City holds budget hearings in mid-March of each year with all department heads submitting requests. The operating budget includes proposed expenditures and the means of financing them. Also, a six-year capital budget is presented in conjunction with the operating budget.
2. At a later date, the City Manager makes a formal presentation to the Council for the finalized budget.
3. Prior to July 1, the budget and property tax rate are due for passage by ordinance.
4. The City Clerk is authorized to transfer budgeted amounts between departments within any fund; however, any revisions that alter the total expenditures of any fund must be approved by the City Council. Expenditures may not exceed appropriations at the fund level.
5. Formal legally adopted budgets are employed as a management control device during the year for all funds except for Cleveland Utilities - Electric and Water Divisions. Budgeted amounts reflected in the accompanying final budget and actual comparison are as originally adopted and amended by the City Council.
6. All appropriations which are not expended lapse at year end.
7. During the year, supplementary appropriations were necessary. The effect of the amendments were to increase budgeted revenues by \$4,751,596, and increase budgeted expenditures by \$9,446,107. The increase in revenues is primarily from federal grants and tax revenue received by the City. The increase in budgeted expenditures is a result of the additional funding.

O. Subsequent Events

Management has evaluated events and transactions that occurred between June 30, 2014, and December 12, 2014, 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. Departmental requests for the Capital Improvements Program (CIP) are turned in to the City Manager in early December.

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

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 Spring Budget Planning Session, the Director of Finance and City Manager present projections of the current fiscal year's Budget, and the preliminary operating Budget for Council review. Department heads present their Capital Budget requests, changes in programs/services, and any 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 Director of Finance finalize the Budget. The City Manager prepares the Budget Message detailing the major issues and initiatives contained in both documents. The Finance department staff prepare the excel spreadsheets detailing the line item budgets proposed for each fund and work with individual departments on narratives and the graphics used throughout the budget.

The proposed budget must be distributed to the Mayor, City Council, and public by June 1st as required in the City Charter. Copies are available to the public for review at both the City Clerk's Office and the public library. A public hearing is scheduled for one of the regular meetings in May, after which the budget is voted on first reading. Second and final reading of the budget ordinance is held at the next meeting, and the budget becomes effective July 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 Finance Director authorizes the City Accountant to enter the adopted budget into the accounting system.

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

CITY OF CLEVELAND, TENNESSEE
CALENDAR FOR FY2016 BUDGET AND
CAPITAL IMPROVEMENTS (CINI) PREPARATION

- October 26 City Manager distributes Capital Request forms to Department Heads.
- December 31 Department Heads submit Capital Requests to City Manager.
- January 13 City Manager conducts planning session with City Council and Department Heads to establish city-wide goals and priorities.
- January 25 Finance Director releases budget preparation memo to Departmental Budget Officers.
- January 25 City Council sets date for Budget Session to be held at Municipal Building.
- February 18 All budget requests and revisions to city-wide goals and objectives are submitted to the Finance Director.
- February 27 Finance Director and City Manager complete all revenue projections for current and next fiscal year and work with Department Heads to make necessary budget cuts.
- March 2-3 Finance Director and City Manager review each departmental budget. Also, discuss the presentation of the proposals by the Department Head and detailed agenda for Planning Session, including time slots for presentations.
- April 8 Finance Director's Office prepares Agenda packets, including budget requests, CINI, and distributes to the City Council.
- April 13 City Council Budget Session at Municipal Building.
- April 13-May 6 Finance Director and City Manager finish the Budget and write Budget Message, Budget Ordinance, and Tax Rate Ordinance. A&F Budget Team prepares Budget using GFOA criteria.
- April 27 City Council schedules a Public Hearing on the Budget for the May 11th City Council Meeting.
- May 7 Budget distributed to the City Council, Department Heads, and News Media.
- May 11 City Council holds Public Hearing concerning the Budget
- May 11 City Council adopts the Budget and Tax Rate Ordinance on First Reading.
- May 26 City Council adopts the Budget and Tax Rate Ordinance on Final Reading.

Personnel Administration

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

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

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

Employee pay may be adjusted annually in two ways. First, as part of the Budget the City Council may authorize a cost of living adjustment (COLA) to offset inflation, thereby keeping the Pay Plan competitive. Second, those employees who have received a good employee evaluation for the past year are eligible to move up one step on the Pay Plan, provided they are not at the last step. Both adjustments take effect with the new fiscal year. Effective July 1, 2003, the City converted from a weekly to a bi-weekly payroll schedule for hourly employees and salaried employees converted from a monthly payroll schedule to a bi-weekly or semi-monthly schedule, based on their preference. All employees placed in a salaried position after the conversion to bi-weekly payroll were paid bi-weekly with no option for semi-monthly pay status. Police remained on their 14 day payroll schedule and Fire remained on their 28-day schedule, as they are subject to the 14 and 28-day work period exemptions respectively under the Fair Labor Standards Act. Effective October 1, 2003, electronic direct deposit was made available to employees on a voluntary basis. Effective February 4, 2013, the City Manager implemented an administrative policy requiring mandatory direct deposit for all employees hired after that date.

Major medical insurance for employees was provided through a self-funded Insurance Trust Fund until July, 1999. In FY2012, the City accepted bids on a premium based plan for both health and dental insurance and awarded the plan to Blue Cross Blue Shield of Tennessee. Health and dental insurance coverage are combined plans for Cleveland Utilities and City of Cleveland employees.

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

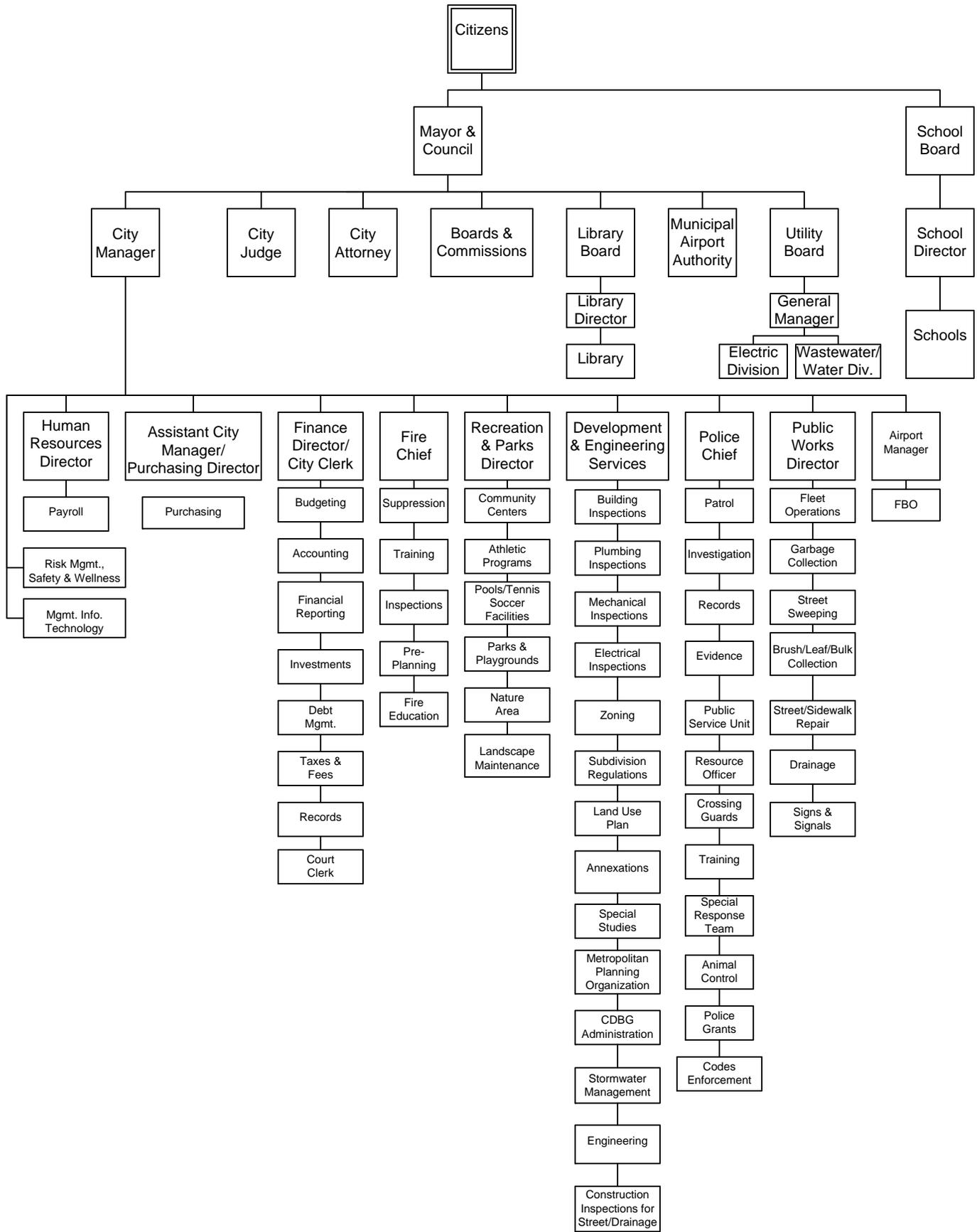
The City participates in the Tennessee Consolidated Retirement System (TCRS), the state system that is open to local government employees also. When the State institutes a benefit enhancement, local governments can choose whether to offer that as an option.

The City in recent years has improved its retirement plan by adding several of these options. The City is a non-contributory member of the system, meaning the City pays both the employer's and the employees' shares to actuarially fund the system. Effective July 1, 2012, the City of Cleveland pays 16.62% of gross wages for its employees for both the 2013 and 2014 fiscal years. The rate for the previous two years was 16.69%. The City's portion of the system is actuarially sound, and the system as a whole is financially stable.

Effective February 1, 2008, the City of Cleveland adopted the new Public Safety Officer Supplemental Bridge Option for retirement purposes. This option requires mandatory retirement for public safety officers (police officers and firefighters) at age 60, with an exception to age 62 in administrative positions. The option also provides full retirement benefits at age 55 with 25 years of service and provides an additional benefit for public safety officers between the ages of 55 and 62. This option resulted in an increase to the contribution rate on the salaries of the public safety officers by 3.5%. The contribution rate for those employees is 20.12% effective July 1, 2012 for both the 2013 and 2014 fiscal years and was 20.19% in FY2011 and FY2012.

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

Organizational Chart for the City of Cleveland, Tennessee



Organizational Chart of the City of Cleveland, Tennessee

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

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

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

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

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

- Director of Finance/City Clerk
- Fire Chief
- Parks & Recreation Director
- Development and Engineering Services Director
- Police Chief
- Public Works Director
- Airport Manager

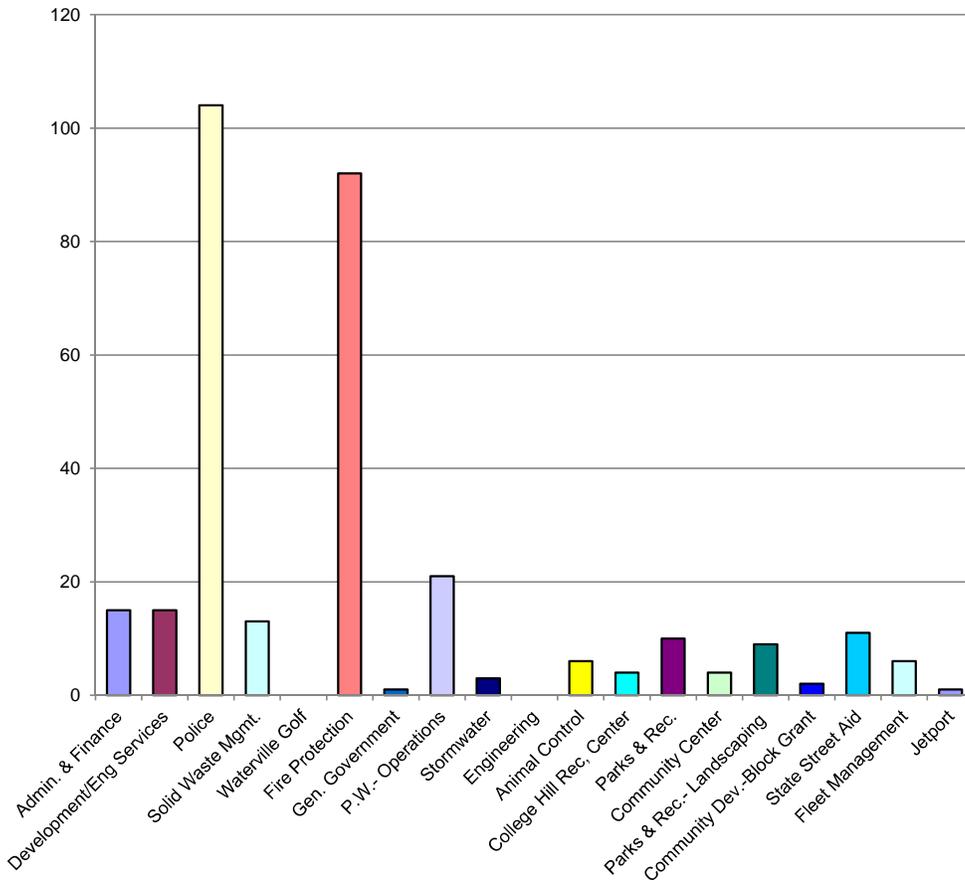
The City opened a new airport facility in 2013, the Cleveland Regional Jetport. The Cleveland Municipal Airport Authority hired an Airport Manager who works for the City Manager and in conjunction with the Cleveland Municipal Airport Authority and the airport Fixed Base Operator (FBO) to ensure the airport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

A more detailed Organization Chart for each department is contained within the fund, which finances the particular department or division of a department. Pay grades/classifications and benefits can be found in Appendix 3.

STAFFING COMPARISON BY DEPARTMENT
FULL TIME EMPLOYEES: FUNDED

Departments	2011/12	2012/13	2013/14	2014/15	2015/16
	Adopted	Adopted	Adopted	Adopted	Adopted
Admin. & Finance	14	14	14	14	15
Development/Eng Services	9	8	14	14	15
Police	106	96	103	103	104
Solid Waste Mgmt.	14	13	13	13	13
Waterville Golf	6	6	6	6	0
Fire Protection	95	90	92	92	92
Gen. Government	1	1	1	1	1
P.W.- Operations	26	20	21	21	21
Stormwater	2	2	2	2	3
Engineering	5	4	0	0	0
Animal Control	8	8	8	6	6
College Hill Rec, Center	3	3	3	3	4
Parks & Rec.	9	9	9	9	10
Community Center	4	4	4	4	4
Parks & Rec.- Landscaping	7	7	7	7	9
Community Dev.-Block Grant	2	2	2	2	2
State Street Aid	11	10	11	11	11
Fleet Management	8	8	7	7	6
Jetport	0	0	1	1	1
Total FTE's	330	305	318	316	317

City of Cleveland FY2016 Staffing By Department



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.

AIRPORT AUTHORITY

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

BEER BOARD

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

BRADLEY/CLEVELAND COMMUNITY SERVICES AGENCY

This board has the following duties:

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

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

BRADLEY COUNTY EQUALIZATION BOARD

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

BUILDING ADJUSTMENT AND APPEALS BOARD

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

CLEVELAND HOUSING AUTHORITY

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

ECONOMIC DEVELOPMENT COUNCIL

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

FLETCHER PARK ADVISORY BOARD

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

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

Fletcher Park has 6 Advisory Board members, serving 3-year terms.

HEALTH & EDUCATION FACILITIES BOARD

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

HISTORIC 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.

BRADLEY/CLEVELAND INDUSTRIAL DEVELOPMENT BOARD

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

JOHNSTON PARK ADVISORY BOARD

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

LIBRARY BOARD

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

PARKS ADVISORY COMMISSION

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

PLANNING COMMISSION

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

SCHOOL BOARD

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

STORM WATER REGULATIONS BOARD

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

TREE BOARD

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

1. Develop and administer a master tree plan for the city subject to review and approval by the traffic engineer.
2. Develop and review, as necessary, recommended policies to carry out the intent of this chapter.
3. Assist in coordinating tree-related activities.
4. Coordinate publicity concerning the tree ordinance requirements.
5. Conduct an Arbor Day ceremony.
6. Provide tree information to the community.

7. Maintain a recommended tree list for the community.
8. Recognize groups and individuals completing tree projects.
9. Coordinate donations of trees or money to purchase trees.
10. Hear citizen concerns regarding tree problems during scheduled meetings.
11. Perform other tree-related duties and opportunities that arise from time to time.

The Tree Board has 9 board members, serving 2-year staggered terms.

UTILITY BOARD

The duties and powers of the Cleveland Utility Board are:

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

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

VACANT PROPERTY REVIEW BOARD

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

WRECKER BOARD

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

BOARD OF ZONING APPEALS

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

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General Fund

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

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

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

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

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

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

General Fund Budget Summary

	FY2014	FY2015	FY2015	FY2016	% OF
	ACTUAL BUDGET	ORIGINAL BUDGET	AMENDED BUDGETED	PROPOSED BUDGET	TOTAL
<i>Revenues and Other</i>					
<i>Financial Resources</i>					
Local Taxes	\$31,707,721	\$32,335,500	\$32,446,625	\$32,926,785	75.3%
Licenses and Permits	\$353,841	\$468,400	\$468,400	\$470,750	1.1%
Intergovernmental Revenues	\$4,897,695	\$5,059,000	\$5,161,900	\$5,211,276	11.9%
Charges for Services	\$864,204	\$893,000	\$704,500	\$442,000	1.0%
Fines and Forfeitures	\$505,798	\$759,450	\$756,850	\$778,600	1.8%
Interest (Investment) Income	\$7,561	\$7,500	\$7,500	\$7,500	0.0%
Miscellaneous Revenues	\$301,183	\$46,500	\$187,445	\$101,500	0.2%
Public Enterprise Revenues	\$655,355	\$1,078,100	\$1,078,100	\$1,261,200	2.9%
Transfer from Other Funds	\$2,198,373	\$2,207,218	\$2,246,275	\$2,514,518	5.8%
<i>Total Revenues and Other</i>					
<i>Financial Resources</i>	\$41,491,731	\$42,854,668	\$43,057,595	\$43,714,129	100.0%
<i>Expenditures and Other</i>					
<i>Financing Uses</i>					
Legislative and Judicial	\$342,665	\$432,475	\$432,475	\$453,351	1.0%
Administration and Finance	\$1,871,781	\$1,988,105	\$1,980,691	\$2,165,605	5.0%
Development and Engineering Services	\$1,119,329	\$1,197,450	\$1,209,450	\$1,367,150	3.1%
Police Department	\$8,639,658	\$9,186,551	\$8,930,119	\$9,322,799	21.4%
Fire Department	\$7,898,616	\$8,182,240	\$8,258,683	\$8,513,975	19.5%
Public Works Department :					
Operations Division	\$2,102,231	\$2,136,275	\$2,169,197	\$2,326,200	5.3%
Street Lighting and Signals	\$1,315,359	\$1,384,800	\$1,384,800	\$1,502,900	3.4%
Stormwater Management	\$191,644	\$332,400	\$316,200	\$0	0.0%
Cleveland Regional Jetport	\$785,791	\$1,078,100	\$1,137,936	\$1,261,200	2.9%
Animal Control	\$566,625	\$568,686	\$540,771	\$503,884	1.2%
Safety Program	\$112,378	\$121,170	\$121,170	\$126,850	0.3%
Parks and Recreation :					
Administration and Maintenance	\$796,279	\$828,325	\$895,333	\$963,865	2.2%
Landscape Maintenance	\$635,467	\$535,713	\$618,710	\$707,711	1.6%
College Hill Recreation Center	\$353,626	\$372,450	\$379,950	\$399,400	0.9%
Cleveland Community Center	\$365,854	\$376,750	\$382,300	\$358,400	0.8%
Tinsley Park	\$222,754	\$241,400	\$241,150	\$311,650	0.7%
Waterville Golf Course	\$505,627	\$556,280	\$346,980	\$0	0.0%
Grants and Other Agency Support	\$1,185,501	\$1,097,536	\$1,109,543	\$1,112,757	2.5%
Transfers to Other Funds	\$12,137,345	\$18,176,439	\$17,763,115	\$12,264,500	28.1%
<i>Total Expenditures and</i>					
<i>Other Financing Uses</i>	\$41,148,530	\$48,793,145	\$48,218,573	\$43,662,197	100.0%
<i>Increase (Decrease) in Fund Balance</i>	\$ 343,201	\$ (5,938,477)	\$ (5,160,978)	\$ 51,932	
<i>Fund Balance at Beginning of FY</i>	\$12,468,854	\$ 12,812,055	\$ 12,812,055	\$ 7,651,077	
<i>Fund Balance at End of FY</i>	\$12,812,055	\$ 6,873,578	\$ 7,651,077	\$ 7,703,009	

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 FY2015 are estimated to be \$1,526,807 higher than FY2014. The significant differences for FY2015 are primarily due to an increase in property tax revenue and higher Jetport revenues due to increased demand for aviation fuel.

The local economy continues to show modest signs of growth after several years of decline. For FY2016, property taxes are projected to grow \$315,000, which is an estimated 1.6% increase. The property tax rate will remain the same at \$1.7655 and the monthly sanitation fee will continue to be \$6.95. In addition, the stormwater user fee for residents inside the city will generate approximately \$1.1 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 is projected to increase \$194,160 or 2.2%. The Cleveland Regional Jetport is estimated to generate \$1,261,200 in revenues from fuel sales, t-hanger rentals, ground and land leases, and special events held at the facility.

The City has budgeted to use none of the General Fund balance in FY2016 for general operations.

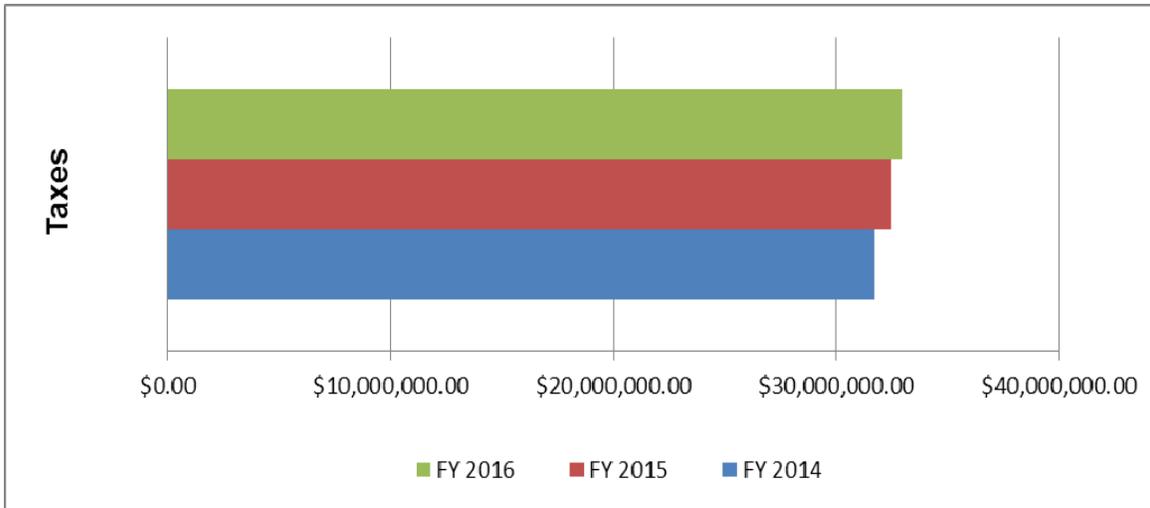
Local Taxes:

The City Council will adopt the same tax rate as FY2015 of \$1.7655 per \$100 of assessed value. Property tax is the largest source of revenue in the General Fund. At \$19,862,625 it represents 45% of total General Fund revenues.

The Local Option Sales Tax is projected to increase in FY2016 by 2.2%. This is the second largest revenue source in the General Fund at \$8,902,160, representing 20% of total General Fund revenues.

Local Taxes represent \$32,926,785 of the \$43,714,129 General Fund revenues, or 75.3%. Combined, the Property Tax and Local Option Sales Tax represent 65.8% of the total General Fund.

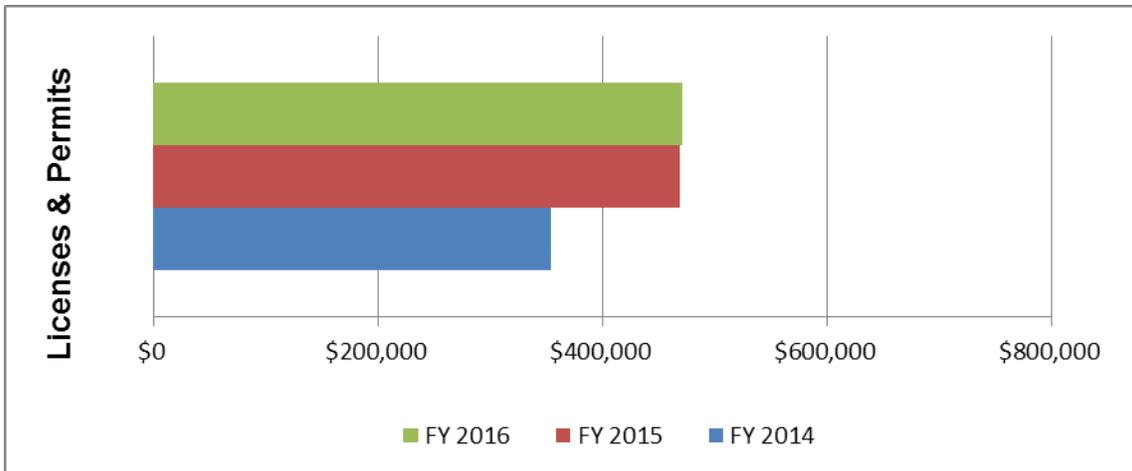
Taxes	FY 2014	FY 2015	% (+/-)	FY 2016	% (+/-)
Property Tax	\$19,024,749	\$19,547,625	2.7%	\$19,862,625	1.6%
Interest & Penalty on Tax	215,627	230,000	6.7%	235,000	2.2%
In Lieu of Tax	501,661	262,000	-47.8%	205,000	-21.8%
Local Sales Tax	8,520,336	8,708,000	2.2%	8,902,160	2.2%
Wholesale Beer Tax	1,555,503	1,612,000	3.6%	1,615,000	0.2%
Gross Receipts Tax	956,672	1,207,000	26.2%	1,207,000	0.0%
Franchise Tax	933,173	880,000	-5.7%	900,000	2.3%
Total Taxes	\$31,707,721	\$32,446,625	2.3%	\$32,926,785	1.5%



Licenses and Permits:

Licenses and Permits are projected to increase by 0.5%. At \$470,750 Licenses and Permits represent 1.1% of total General Fund revenues.

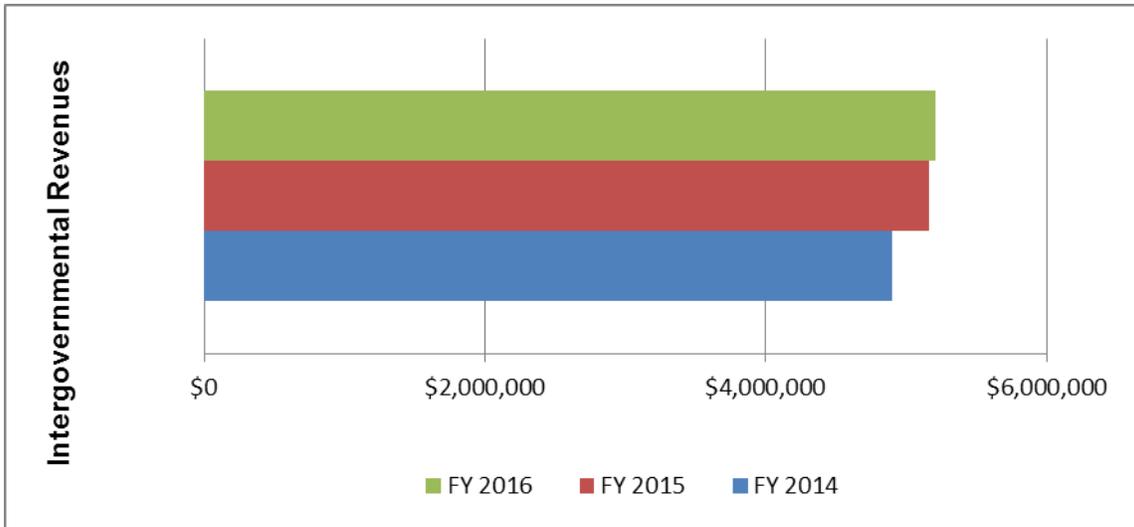
	FY 2014	FY 2015	% (+/-)	FY 2016	% (+/-)
Licenses & Permits					
Beer Licenses	\$4,000	\$6,000	50.0%	\$6,000	0.0%
Beer Renewal Fee	13,084	13,500	3.2%	14,500	7.4%
Liquor License Renewal	23,335	22,500	-3.6%	23,500	4.4%
Building Permits	141,446	200,000	41.4%	200,000	0.0%
Electrical Permits	7,085	7,300	3.0%	7,350	0.7%
Electrical Licenses	16,216	17,500	7.9%	17,500	0.0%
Mechanical Permits	12,161	14,000	15.1%	14,000	0.0%
Mechanical Licenses	7,725	6,800	-12.0%	6,800	0.0%
Plumbing Permits	29,342	40,000	36.3%	40,000	0.0%
Plumbing Licenses	10,100	10,500	4.0%	10,500	0.0%
Street Cut Permits	50,916	80,875	58.8%	80,875	0.0%
Land Disturbance Permits	5,915	7,500	26.8%	7,500	0.0%
Rezoning Fee	2,100	4,000	90.5%	4,000	0.0%
PUD Rezoning Fee	0	650	N/A	650	0.0%
Zoning Appeal Fee	2,100	2,000	-4.8%	2,000	0.0%
Zoning Letter Fee	825	1,250	51.5%	1,250	0.0%
Minor Encroachment Fee	0	0	N/A	300	N/A
Certificate of Appropriateness	400	800	100.0%	800	0.0%
Recr. Permits/Maint. Fee	6,645	6,500	-2.2%	6,500	0.0%
Plat Review Fee	2,245	2,500	11.4%	2,500	0.0%
Plans Review Fee	10,591	17,000	60.5%	17,000	0.0%
Certificate of Occupancy	6,250	6,500	4.0%	6,500	0.0%
Alley/Street Abandonment	450	500	11.1%	500	0.0%
Wrecker Permit Fees	700	225	-67.9%	225	0.0%
Taxicab Driver Fees	210	0	-100.0%	0	N/A
Total	\$353,841	\$468,400	32.4%	\$470,750	0.5%



Intergovernmental Revenues:

Intergovernmental Revenues are projected to increase 1.0%. These revenues are recovering slightly as the State's economy improves. The State sales tax, income tax, beer, mixed drink, gas inspection and excise taxes are shared with the City based upon formulas approved in the State's annual budget. Much of this is shared on a per capita basis based upon the City's population as a percentage of the State's population. At \$5,211,276, this revenue source is 11.9% of the total General Fund.

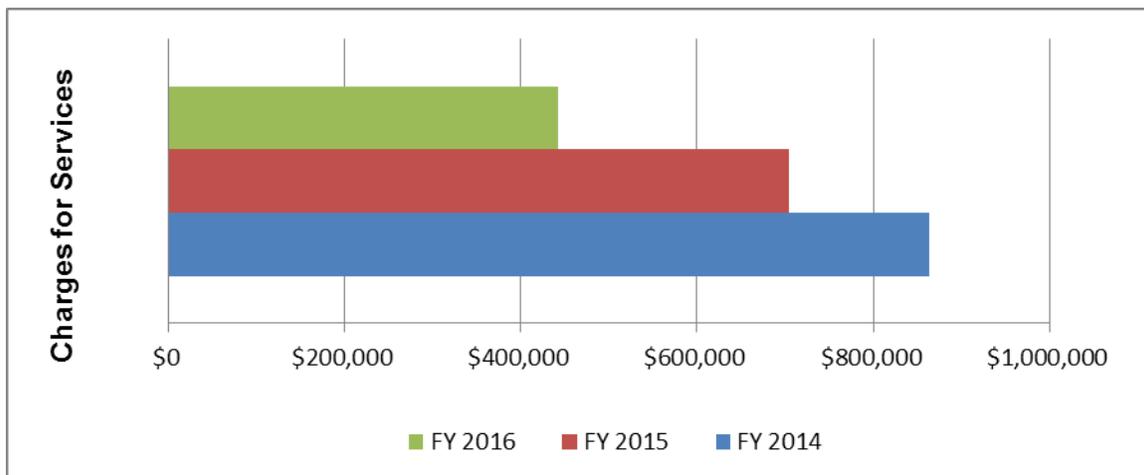
	FY 2014	FY 2015	% (+/-)	FY 2016	% (+/-)
Intergovernmental					
Federal Grant-Prot. Vests	\$8,310	\$0	-100.0%	\$0	N/A
Police Training Supp.	48,600	55,200	13.6%	55,200	0.0%
Fire Training Supplement	52,800	52,800	0.0%	52,800	0.0%
State-Highway Safety Grant	5,000	5,000	0.0%	0	N/A
State Sales Tax	2,953,870	3,060,000	3.6%	3,165,276	3.4%
State Income Tax	831,448	900,000	8.2%	900,000	0.0%
State Beer Tax	19,535	20,500	4.9%	21,000	2.4%
State Mixed Drink Tax	122,061	130,000	6.5%	130,000	0.0%
State Gas Inspection Tax	84,489	85,000	0.6%	87,500	2.9%
State Hwy Maintenance	194,579	194,500	0.0%	194,500	0.0%
TVA-In Lieu of Taxes	457,523	472,000	3.2%	485,000	2.8%
State Excise Tax	119,480	186,900	56.4%	120,000	-35.8%
Total	\$4,897,695	\$5,161,900	5.4%	\$5,211,276	1.0%



Charges for Services:

Charges for Services are projected to decrease by 37.3% to \$442,000. This decrease is due to the City entering into a lease agreement for Waterville Golf Course with a private golf management company. The City has budgeted \$60,000 in annual lease payments in Miscellaneous Revenues. At \$442,000, this revenue source represents 1.0% of total General Fund revenues.

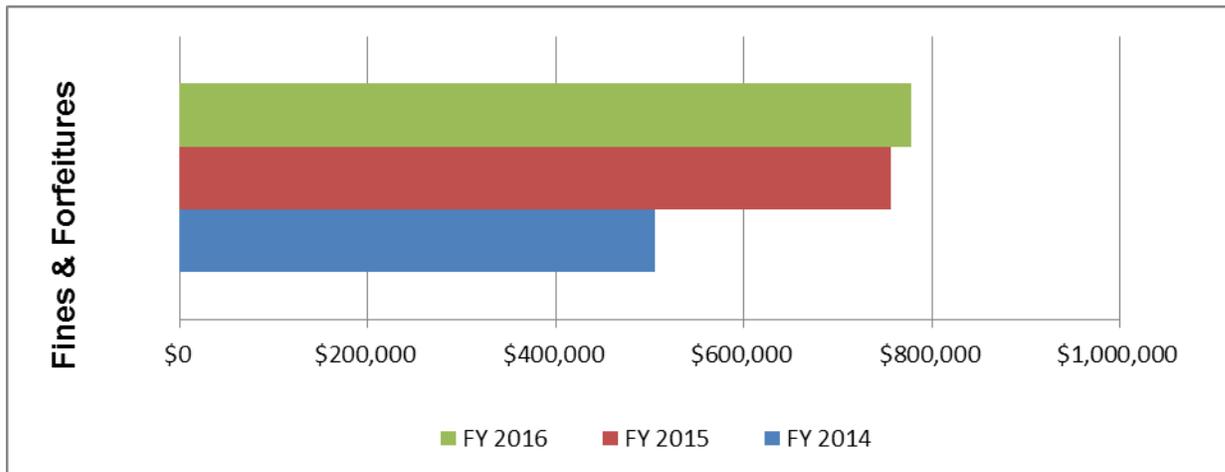
	FY 2014	FY 2015	% (+/-)	FY 2016	% (+/-)
Charges for services					
CHA Police Protection	\$50,000	\$12,500	-75.0%	\$50,000	300.0%
Fire Inspection Fees	1,000	1,500	50.0%	1,750	16.7%
Police Dept-Cont Svcs	1,348	0	-100.0%	0	N/A
Airport Grounds Maintenance	42,651	0	-100.0%	0	N/A
Stormwater Fee	3,579	215,400	5918.4%	0	-100.0%
Animal Control-Sale/BD Fees	57,060	31,500	-44.8%	27,500	-12.7%
County-Animal Control	120,000	0	-100.0%	0	N/A
Wellness Program Dues	14,274	12,499	-12.4%	0	-100.0%
Waterville Golf Course	174,335	69,101	-60.4%	0	-100.0%
Tinsley Park	72,160	73,000	1.2%	65,750	-9.9%
Cleveland Comm Center	11,731	10,000	-14.8%	10,500	5.0%
College Hill Recreation Center	9,775	18,500	89.3%	14,000	-24.3%
Parks & Rec-Misc	4,170	2,500	-40.0%	2,500	0.0%
SRO-City Schools	302,121	258,000	-14.6%	270,000	4.7%
Total	\$864,204	\$704,500	-18.5%	\$442,000	-37.3%



Fines and Forfeitures:

Fines and Forfeitures are projected to increase by 2.9%. The largest revenue source by far is traffic tickets from Municipal Court, followed by fines from General Sessions Court and drug fines. At \$778,600, this revenue source is 1.8% of total General Fund revenues.

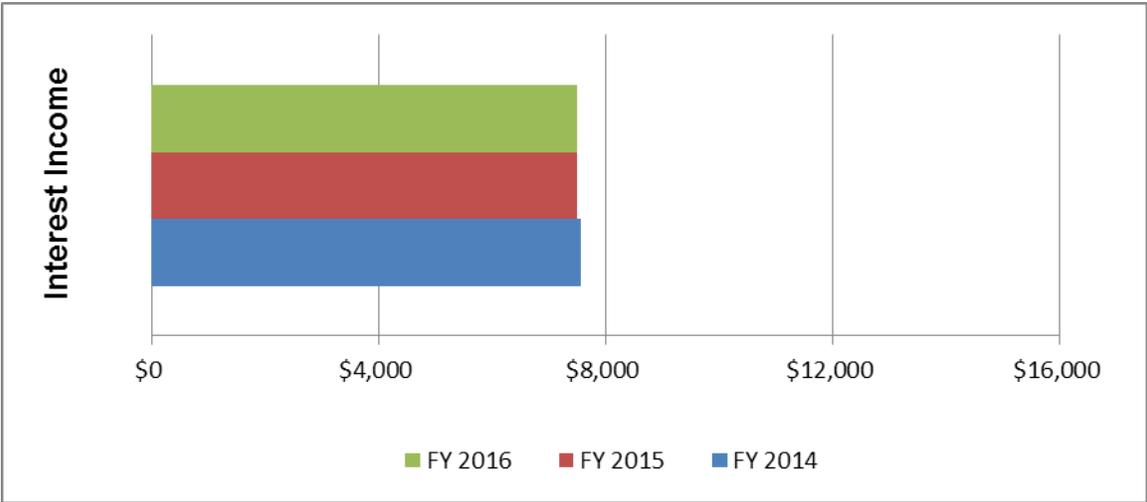
	FY 2014	FY 2015	% (+/-)	FY 2016	% (+/-)
Fines & Forfeitures					
Traffic Tickets	\$341,149	\$560,000	64.2%	\$575,000	2.7%
Parking Tickets	23,715	30,000	26.5%	30,000	0.0%
Animal Shelter	400	600	50.0%	600	0.0%
Code Enforcement Fines	1,715	2,000	16.6%	2,000	0.0%
Court Clerk Fees	2,401	3,500	45.8%	3,500	0.0%
Bradley Co.-Drug Fines	12,809	16,000	24.9%	16,000	0.0%
Sessions Court	29,504	46,500	57.6%	46,500	0.0%
Circuit Court	15,246	13,850	-9.2%	15,000	8.3%
Officers-Sessions	65,316	72,500	11.0%	75,000	3.4%
Officers-Circuit	4,823	6,000	24.4%	6,000	0.0%
State Refunds	320	500	56.3%	500	0.0%
Sex Offender Registry	8,400	5,400	-35.7%	8,500	57.4%
	\$505,798	\$756,850	49.6%	\$778,600	2.9%



Interest (Investment) Income:

Interest Income is the money earned on available cash during the fiscal year. With the banking services proposal accepted by the City Council effective July 1, 2010, the City receives 100% of the Federal Funds rate. Because the Federal Funds rate has been reduced by the Federal Reserve Board and has remained at a low level for several years, the projected income from this revenue source has remained the same in FY2016.

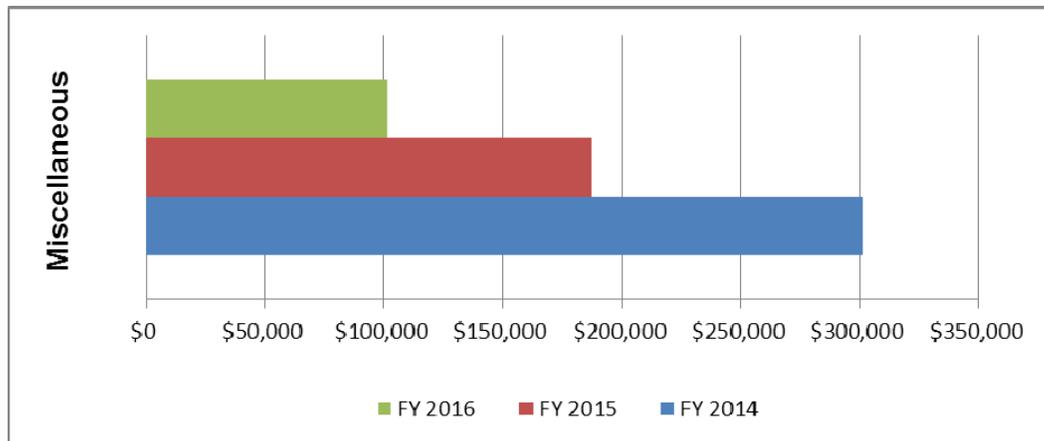
	FY 2014	FY 2015	% (+/-)	FY 2016	% (+/-)
Interest Income					
Interest Income	\$7,561	\$7,500	-0.8%	\$7,500	0.0%
	\$7,561	\$7,500	-0.8%	\$7,500	0.0%



Miscellaneous Revenues:

Miscellaneous Revenues are projected to decrease by \$85,945, or 46%. 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. At \$101,500 this revenue source is 0.2% of total General Fund revenues.

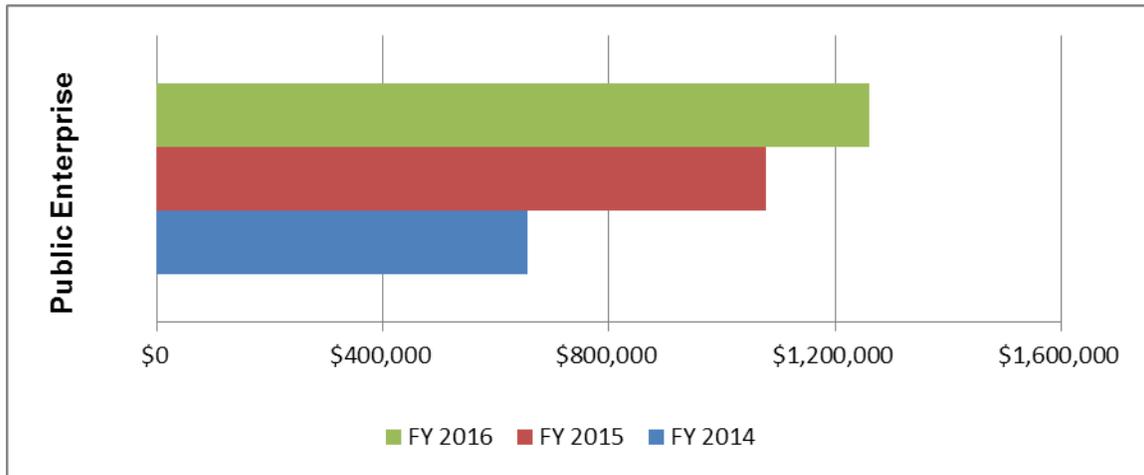
	FY 2014	FY 2015	% (+/-)	FY 2016	% (+/-)
Miscellaneous					
Stormwater Fee	\$10,342	\$0	-100.0%	\$5,000	N/A
Waterville Lease	0	20,000	N/A	60,000	200.0%
Auction-Sale of Equipment	9,562	14,000	46.4%	0	-100.0%
Sale of Scrap Metal	8,300	5,000	-39.8%	0	-100.0%
Donation-Memorial Trees	0	7,225	N/A	0	-100.0%
Donation-Fencing @ Tinsley	0	2,000	N/A	0	-100.0%
Old Timers Banquet Revenue	2,375	1,500	-36.8%	1,500	0.0%
Greenway Pac	7,005	360	-94.9%	0	-100.0%
Sign/Decal Reimbursement	640	3,000	368.8%	3,000	0.0%
Donations-Fire Dept	10,666	0	-100.0%	0	N/A
Donations-Deer Park Tire Swing	500	0	-100.0%	0	N/A
TML Safety Grant-Matching	1,986	0	-100.0%	0	N/A
TML Package Bonus	5,000	5,000	0.0%	5,000	0.0%
TML Driver Safety Grant	5,000	0	-100.0%	0	N/A
Misc. Insurance Revenue	250	0	-100.0%	0	N/A
TML Reimbursement-PW Truck	16,808	2,489	-85.2%	0	-100.0%
TML Reimbursement-AP75 SCBA	0	10,500	N/A	0	-100.0%
Animal Control Donations	967	0	-100.0%	0	N/A
Animal Control Sponser Adoptions	8,472	934	-89.0%	0	-100.0%
Donations-National Night Out	500	500	0.0%	0	-100.0%
TML Reimb.-Police Vehicle	6,411	0	-100.0%	0	N/A
Fire Misc/Reports	81	0	-100.0%	0	N/A
TML-Reimb. for Property Damage	40,085	82,937	106.9%	0	-100.0%
TML-Work Comp Salary Reimb	9,939	0	-100.0%	0	N/A
Employee Jury Duty Reimb.	44	0	-100.0%	0	N/A
Capital Leases Issued-Mowers	127,220	0	-100.0%	0	N/A
Sundry Income	27,514	32,000	16.3%	27,000	-15.6%
Temp Coll - Business Tax	1,500	0	-100.0%	0	N/A
Temporary Collection	16	0	-100.0%	0	N/A
Total	\$301,183	\$187,445	-37.8%	\$101,500	-45.9%



Public Enterprise:

Public Enterprise Revenue reflects the operations of the Cleveland Regional Jetport from the sale of fuel and rentals of t-hangers, land leases and terminal meeting rooms. These revenues are expected to increase \$183,000 or 17% in FY2016. At \$1,261,200 Public Enterprise Revenues represent 2.9% of the General Fund budget.

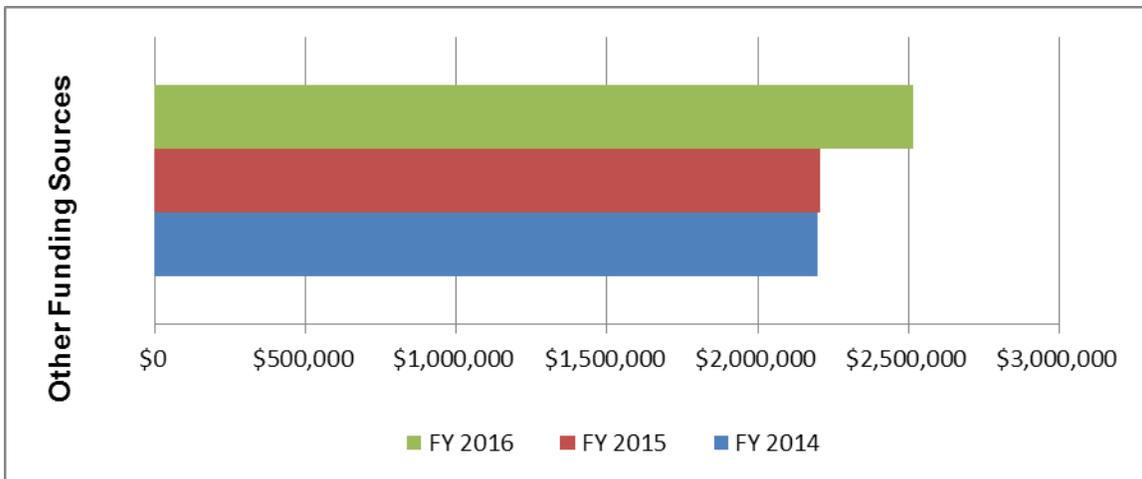
	FY 2014	FY 2015	% (+/-)	FY 2016	% (+/-)
Public Enterprise					
Jetport - Jet Fuel	\$372,633	\$713,300	91.4%	\$846,000	18.6%
Jetport - AvGas	156,144	185,200	18.6%	193,900	4.7%
Jetport - Ground/Land Lease	43,079	50,300	16.8%	57,500	14.3%
Jetport - T-Hangar Rent	40,672	67,800	66.7%	100,800	48.7%
Jetport - Terminal Bldg Rental	4,530	7,500	65.6%	7,500	0.0%
Jetport - Tie Downs	520	1,500	188.5%	2,500	66.7%
Jetport - Community Hangar	1,682	1,400	-16.8%	1,500	7.1%
Jetport - Terminal Building	24,000	0	-100.0%	0	N/A
Jetport - Video Advertisement	95	15,000	15689.5%	15,000	0.0%
Jetport - Ramp Fee	5,000	15,600	212.0%	16,000	2.6%
Jetport - Special Events	7,000	20,500	192.9%	20,500	0.0%
Total	\$655,355	\$1,078,100	64.5%	\$1,261,200	17.0%



Other Funding Sources:

Payments received as a transfer from Cleveland Utilities include \$218,588 for In-Lieu of Tax – Water and \$200,000 for In-Lieu Tax – Wastewater. These amounts are based upon the value of the Water and Wastewater Division assets, net of depreciation. In addition, a transfer of \$2,095,930 from Cleveland Utilities Electric Division which represents the amount of property tax the Electric Division would pay if they were a privately owned company. No transfer of profits is made from Cleveland Utilities to the General Fund, as is done in some other states. This revenue source is 5.8% of the total General Fund revenues.

	FY 2014	FY 2015	% (+/-)	FY 2016	% (+/-)
Other Funding Sources					
Transfer from CU - Water	\$209,148	\$212,221	1.5%	\$218,588	3.0%
Transfer from CU - Wastewater	0	0	N/A	200,000	N/A
Transfer from CU - Electric	1,989,225	1,994,997	0.3%	2,095,930	5.1%
	\$2,198,373	\$2,207,218	0.4%	\$2,514,518	13.9%



FUND #110 - GENERAL FUND						
REVENUES						
OBJECT CODE		2013-2014 ACTUAL BUDGET	2014-2015 ORIGINAL BUDGET	2014-2015 AMENDED BUDGET	2015-2016 REQUESTED BUDGET	2015-2016 PROPOSED BUDGET
Tax Revenues:						
31110	PROPERTY TAXES-REAL/PP	18,636,297	19,039,500	19,150,625	19,437,625	19,437,625
31120	PROPERTY TAXES-UTILITY	388,452	397,000	397,000	425,000	425,000
31310	INT AND PENALTY ON TAXES	215,627	230,000	230,000	235,000	235,000
31510	IN LIEU OF TAXES	501,661	262,000	262,000	205,000	205,000
31610	LOCAL SALES TAX	8,520,336	8,708,000	8,708,000	8,902,160	8,902,160
31710	WHOLESALE BEER TAX	1,555,503	1,612,000	1,612,000	1,615,000	1,615,000
31820	GROSS RCPTS TX/BUSINESS	956,672	1,207,000	1,207,000	1,207,000	1,207,000
31910	FRANCHISE TAXES-GAS	468,050	420,000	420,000	435,000	435,000
31911	FRANCHISE TAXES-CHARTER	465,123	460,000	460,000	465,000	465,000
Subtotal:		31,707,721	32,335,500	32,446,625	32,926,785	32,926,785
Licenses & permits:						
32210	BEER LICENSES	4,000	6,000	6,000	6,000	6,000
32211	BEER RENEWAL FEES	13,084	13,500	13,500	14,500	14,500
32220	LIQUOR LICENSE	0	0	0	0	0
32221	LIQUOR LICENSE RENEWAL	23,335	22,500	22,500	23,500	23,500
32610	BUILDING PERMITS	141,446	200,000	200,000	200,000	200,000
32620	ELECTRICAL PERMITS	7,085	7,300	7,300	7,350	7,350
32622	ELECTRICIANS LICENSES	16,216	17,500	17,500	17,500	17,500
32625	MECHANICAL PERMITS	12,161	14,000	14,000	14,000	14,000
32626	MECHANICAL LICENSES	7,725	6,800	6,800	6,800	6,800
32630	PLUMBING PERMITS	29,342	40,000	40,000	40,000	40,000
32632	PLUMBING LICENSES	10,100	10,500	10,500	10,500	10,500
32650	STREET CUT PERMITS	50,916	80,875	80,875	80,875	80,875
32651	LAND DISTURBANCE PERMITS	5,915	7,500	7,500	7,500	7,500
32660	REZONING FEE	2,100	4,000	4,000	4,000	4,000
32661	PUD REZONING FEE	0	650	650	650	650
32662	ZONING APPEAL FEE	2,100	2,000	2,000	2,000	2,000
32663	ZONING LETTER FEE	825	1,250	1,250	1,250	1,250
32664	MINOR ENCROACHMENT FEE	0	0	0	300	300
32665	CERTIFICATE OF APPROPRIATENESS	400	800	800	800	800
32690	RECR. PERMITS/MAINT FEE	6,645	6,500	6,500	6,500	6,500
32691	PLAT REVIEW FEE	2,245	2,500	2,500	2,500	2,500
32692	PLANS REVIEW FEE	10,591	17,000	17,000	17,000	17,000
32693	CERTIFICATE OF OCCUPANCY	6,250	6,500	6,500	6,500	6,500
32694	ALLEY/STREET ABANDONMENT	450	500	500	500	500
32991	WRECKER PERMIT FEES	700	225	225	225	225
32992	TAXICAB DRIVER FEES	210	0	0	0	0
Subtotal:		353,841	468,400	468,400	470,750	470,750
Intergovernmental:						
33200	FEDERAL GRANT-PRO VEST	8,310	0	0	0	0
33410	POLICE TRAINING SUPPLEMENT	48,600	55,200	55,200	55,200	55,200
33411	FIRE TRAINING SUPPLEMENT	52,800	52,800	52,800	52,800	52,800
33412	STATE-HIGHWAY SAFETY GRANT	5,000	0	5,000	0	0
33510	STATE SALES TAX	2,953,870	3,030,000	3,060,000	3,165,276	3,165,276
33520	STATE INCOME TAX	831,448	900,000	900,000	900,000	900,000
33530	STATE BEER TAX	19,535	20,500	20,500	21,000	21,000
33540	STATE MIXED DRINK TAX	122,061	130,000	130,000	130,000	130,000
33552	STATE GAS INSPECTION TAX	84,489	85,000	85,000	87,500	87,500
33559	STATE HWY MAINTENANCE	194,579	194,500	194,500	194,500	194,500
33591	TVA-IN LIEU OF TAXES	457,523	472,000	472,000	485,000	485,000
33593	STATE EXCISE TAX	119,480	119,000	186,900	120,000	120,000
Subtotal:		4,897,695	5,059,000	5,161,900	5,211,276	5,211,276

FUND #110 - GENERAL FUND						
REVENUES						
OBJECT CODE		2013-2014 ACTUAL BUDGET	2014-2015 ORIGINAL BUDGET	2014-2015 AMENDED BUDGET	2015-2016 REQUESTED BUDGET	2015-2016 PROPOSED BUDGET
Charges for services:						
34211	CHA POLICE PROTECTION	50,000	50,000	12,500	50,000	50,000
34221	FIRE INSPECTION FEES	1,000	1,500	1,500	1,750	1,750
34260	POLICE-CONTRACTED SVCS	1,348	0	0	0	0
34316	AIRPORT GROUNDS MAINT.	42,651	0	0	0	0
34351	STORMWATER FEE	3,579	215,400	215,400	0	0
34510	ANIMAL CONTROL-SALES/BD FEES	57,060	57,500	31,500	27,500	27,500
34512	ANIMAL CONTROL-ANIMAL FRIENDLY	0	0	0	0	0
34513	COUNTY-ANIMAL CONTROL	120,000	0	0	0	0
34700	WELLNESS PROGRAM DUES - CITY	7,572	9,100	9,100	0	0
34701	WATERVILLE -MISCELLANEOUS REV	2,024	2,000	600	0	0
34702	PERMITS-JR/SR	13,028	20,000	5,100	0	0
34703	PERMITS-INDIVIDUAL	5,259	7,000	1,628	0	0
34704	PERMITS-FAMILY	1,765	2,000	300	0	0
34705	WATERVILLE -TOURNAMENTS/LEAGUES	9,432	10,000	2,683	0	0
34706	WATERVILLE -SPECIALS/PROMOTIONS	89,869	80,000	37,108	0	0
34707	CART RENTAL FEE	12,714	17,000	6,000	0	0
34709	CART SHED RENTAL	1,350	1,500	1,000	0	0
34710	GREEN FEE-WKDAY REG	949	2,000	475	0	0
34711	GREEN FEE-WKDAY 9 HOLE	3,720	4,500	2,000	0	0
34712	GREEN FEE-WKDAY JR/SR	5,440	9,000	3,260	0	0
34713	GREEN FEE-WKEND REG	272	2,000	17	0	0
34714	GREEN FEE-WKEND 9 HOLE	364	3,000	0	0	0
34715	WATERVILLE -CONCESSIONS	21,235	30,000	7,552	0	0
34716	WATERVILLE -PRO-SHOP INCOME	6,914	4,500	1,378	0	0
34717	WELLNESS PROG. DUES-SCHOOLS	2,032	3,000	947	0	0
34719	WELLNESS PROG. DUES - CU	4,670	5,000	2,452	0	0
34721	TINSLEY-POOL GATE	17,606	25,000	25,000	20,000	20,000
34722	TINSLEY-POOL CONCESSIONS	6,352	7,500	7,500	7,000	7,000
34732	TINSLEY-POOL RENTAL	2,830	5,500	5,500	3,500	3,500
34741	TINSLEY-PARK GATE (TOURN)	0	4,000	4,000	4,000	4,000
34742	TINSLEY-PARK CONCESSIONS	41,472	27,500	27,500	27,500	27,500
34743	TINSLEY-PARK RENTAL	3,900	3,500	3,500	3,750	3,750
34744	CLEVE COMMUNITY CTR	11,731	10,000	10,000	10,500	10,500
34745	COLLEGE HILL RECREATION	5,252	9,000	9,000	6,500	6,500
34746	COLLEGE HILL CHEERLEADING	270	0	0	1,000	1,000
34747	COLLEGE HILL FOOTBALL	1,150	0	0	0	0
34791	COLLEGE HILL PROGRAM FEES	3,103	9,500	9,500	6,500	6,500
34799	PARKS & REC MISCELLANEOUS	4,170	2,500	2,500	2,500	2,500
34912	SRO-CITY SCHOOLS	302,121	253,000	258,000	270,000	270,000
Subtotal:		864,204	893,000	704,500	442,000	442,000
Fines & forfeits:						
35110	TRAFFIC TICKETS	341,149	560,000	560,000	575,000	575,000
35111	PARKING TICKETS	23,715	30,000	30,000	30,000	30,000
35112	ANIMAL SHELTER	400	600	600	600	600
35113	CODE ENFORCEMENT FINES	1,715	2,000	2,000	2,000	2,000
35114	BEER FINES	0	0	0	0	0
35116	COURT CLERK FEES	2,401	3,500	3,500	3,500	3,500
35140	BRADLEY CO-DRUG FINES	12,809	16,000	16,000	16,000	16,000
35160	SESSIONS COURT	29,504	46,500	46,500	46,500	46,500
35161	CIRCUIT COURT	15,246	13,850	13,850	15,000	15,000
35162	OFFICERS-SESSIONS	65,316	72,500	72,500	75,000	75,000
35163	OFFICERS-CIRCUIT	4,823	6,000	6,000	6,000	6,000
35164	STATE REFUNDS	320	500	500	500	500
35166	SEX OFFENDER REGISTRY	8,400	8,000	5,400	8,500	8,500
Subtotal:		505,798	759,450	756,850	778,600	778,600

FUND #110 - GENERAL FUND						
REVENUES						
OBJECT CODE		2013-2014 ACTUAL BUDGET	2014-2015 ORIGINAL BUDGET	2014-2015 AMENDED BUDGET	2015-2016 REQUESTED BUDGET	2015-2016 PROPOSED BUDGET
Interest income:						
36110	INTEREST INCOME	7,267	7,500	7,500	7,500	7,500
36111	INTEREST INCOME-PAYROLL	294	0	0	0	0
Subtotal:		7,561	7,500	7,500	7,500	7,500
Miscellaneous:						
36201	TASER COURT REIMBURSEMENT	0	0	0	0	0
36202	MISC REV-CHILDREN'S SVCS	0	0	0	0	0
36203	STORMWATER FEE	10,342	0	0	5,000	5,000
36205	WATERVILLE LEASE	0	0	20,000	60,000	60,000
36330	AUCTION-SALE OF EQUIPMENT	0	0	14,000	0	0
36514	SALE OF SCRAP METAL	9,562	5,000	5,000	0	0
36704	DONATION-TREES-MEMORIAL	8,300	0	7,225	0	0
36705	DONATION-TEM FENCING@TINSLEY	0	0	2,000	0	0
36706	OLD TIMERS BANQUET REVENUE	2,375	1,500	1,500	1,500	1,500
36708	GREENWAY PUBLIC ARTS COMM	7,005	0	360	0	0
36710	SIGN/DECAL REIMBURSEMENT	640	3,000	3,000	3,000	3,000
36712	DONATIONS-FIRE DEPT	10,666	0	0	0	0
36713	DONATIONS-DEER PARK TIRE SWING	500	0	0	0	0
36715	DONATIONS - POLICE MEMORIAL	0	0	0	0	0
36716	POLICE-MISC DONATIONS	0	0	0	0	0
36720	TML SAFETY GRANT-MATCHING	1,986	0	0	0	0
36721	TML PACKAGE BONUS	5,000	5,000	5,000	5,000	5,000
36722	TML DRIVER SAFETY GRANT	5,000	0	0	0	0
36728	MISC INSURANCE REVENUE	250	0	0	0	0
36729	REIMB-PUBLIC WORKS TRUCK	16,808	0	2,489	0	0
36730	REIMB-SCOTT AP75 SCBA	0	0	10,500	0	0
36731	ANIMAL CONTROL-DONATIONS	967	0	0	0	0
36732	ANIMAL CONTROL SPONSER ADOPTIONS	8,472	0	934	0	0
36733	DONATIONS-FIRE SAFETY	0	0	500	0	0
36734	DONATIONS - NATIONAL NIGHT OUT	500	0	0	0	0
36980	TML REIMB-POLICE VEH.	6,411	0	0	0	0
36982	FIRE MISC/REPORTS	81	0	0	0	0
36983	TML-REIMB. FOR PROP. DAMAGE	40,085	0	82,937	0	0
36984	TML-WORK COMP SALARY REIMB	9,939	0	0	0	0
36985	EMPLOYEE JURY DUTY REIMB	44	0	0	0	0
36986	CAPITAL LEASES ISSUED-MOWERS	127,220	0	0	0	0
36990	SUNDRY INCOME	10,323	15,000	15,000	10,000	10,000
36991	INSURANCE REBATE - CIGNA	0	0	0	0	0
36992	SUNDRY INCOME - COPIES	16	0	0	0	0
36993	SUNDRY INC - CLERK & MASTER	17,175	17,000	17,000	17,000	17,000
36994	TEMP COLL - BUSINESS TAX	1,500	0	0	0	0
36995	TEMPORARY COLLECTION	16	0	0	0	0
36996	MISC. SEIZED/CONFISCATED FUNDS	0	0	0	0	0
36998	BTA - BOOTH RENEWAL FEE	0	0	0	0	0
Subtotal:		301,183	46,500	187,445	101,500	101,500
Public Enterprise:						
37511	JETPORT- JET FUEL	372,633	713,300	713,300	846,000	846,000
37513	JETPORT - AVGAS	156,144	185,200	185,200	193,900	193,900
37514	JETPORT - GROUND/LAND LEASE	43,079	50,300	50,300	57,500	57,500
37516	JETPORT - T-HANGAR RENT	40,672	67,800	67,800	100,800	100,800
37517	JETPORT - TERMINAL BLDG RENTAL	4,530	7,500	7,500	7,500	7,500
37518	JETPORT - TIE DOWNS	520	1,500	1,500	2,500	2,500
37519	JETPORT - COMMUNITY HANGAR	1,682	1,400	1,400	1,500	1,500
37520	JETPORT- TERMINAL BUILDING	24,000	0	0	0	0
37522	JETPORT - VIDEO ADVERTISEMENT	95	15,000	15,000	15,000	15,000
37523	JETPORT - RAMP FEE	5,000	15,600	15,600	16,000	16,000
37524	JETPORT - SPECIAL EVENTS	7,000	20,500	20,500	20,500	20,500
Subtotal:		655,355	1,078,100	1,078,100	1,261,200	1,261,200
TOTAL REVENUES 110		39,293,358	40,647,450	40,811,320	41,199,611	41,199,611

FUND #110 - GENERAL FUND						
REVENUES						
OBJECT CODE		2013-2014 ACTUAL BUDGET	2014-2015 ORIGINAL BUDGET	2014-2015 AMENDED BUDGET	2015-2016 REQUESTED BUDGET	2015-2016 PROPOSED BUDGET
Other Funding Sources:						
37198	TRANSFER FROM C.U. - WATER	209,148	212,221	212,221	218,588	218,588
37298	TRANSFER FROM C.U. - WASTEWATER	0	0	0	200,000	200,000
37398	TRANSFER FROM C.U. - ELECTRIC	1,989,225	1,994,997	1,994,997	2,095,930	2,095,930
37498	TRANSFER FROM CIP	0	0	39,057	0	0
	TOTAL OTHER FUNDING SOURCES	2,198,373	2,207,218	2,246,275	2,514,518	2,514,518
	TOTAL FUNDING AVAILABLE:	41,491,731	42,854,668	43,057,595	43,714,129	43,714,129

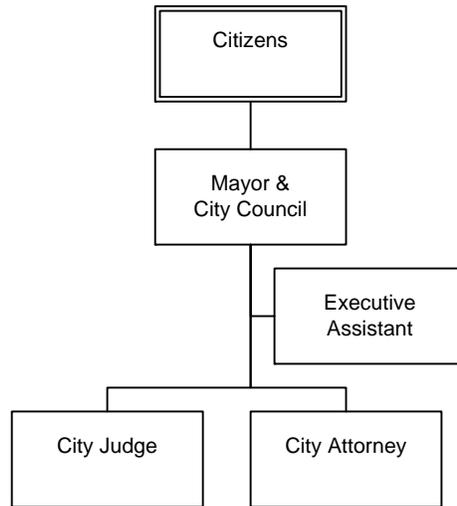
Legislative and Judicial



Cleveland City Council Members

Back row: Charlie McKenzie, District 1; Bill Estes, District 2; David May, Jr., District 4; Dale Hughes, District 5; Richard Banks, At-large; George Poe, Vice Mayor; Seated: Avery Johnson, District 3; Mayor Tom Rowland

Legislative and Judicial Department



Legislative and Judicial

Programs, Services, and Functions:

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

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

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

EXPENDITURE SUMMARY	FY 2014 Actual	FY 2015 Budgeted	FY 2016 Proposed	Percentage Increase
Personnel Expenditures	\$269,511	\$292,525	\$299,551	2.4%
Operating Expenditures	\$73,126	\$137,750	\$144,600	49.7%
Capital Outlay & Debt Service	\$28	\$2,200	\$9,200	318.1%
Total Expenditures	\$342,665	\$432,475	\$453,351	4.8%
FTE's	1	1	1	

Goals and Objectives:

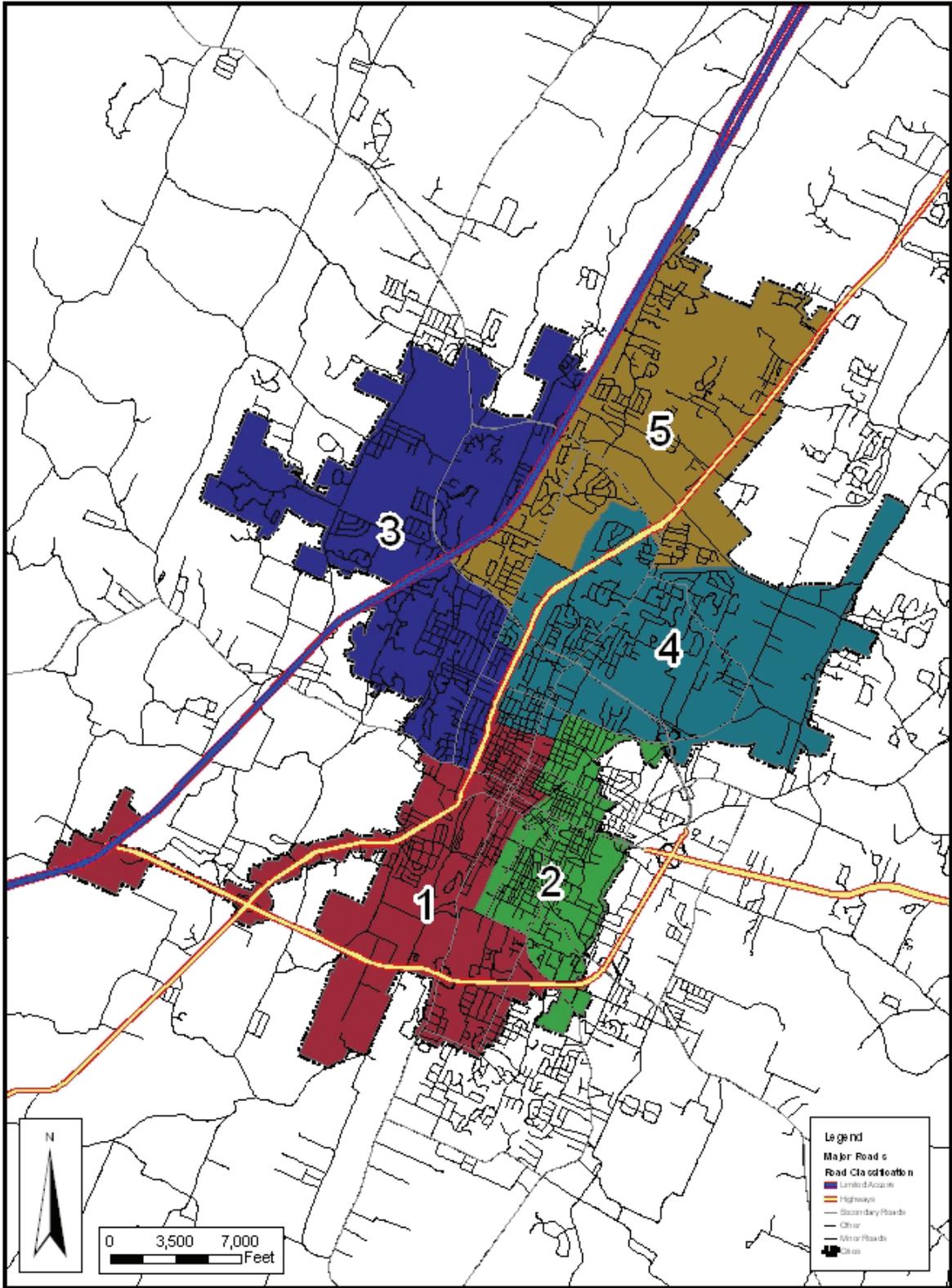
- To provide political leadership to the community in order to enhance the quality of life for all residents.
- Maintain the financial position of the City while providing high quality municipal services.
- Develop long-range financial plans to assure that community goals can be obtained.
- Hold annual Council Planning Retreat to determine City-wide needs and priorities.
- To increase the number of jobs recruited by 7% in FY2016.
- Attract six new retail businesses and five restaurants in FY2016.

- Continue to aggressively market the Cleveland/Bradley Industrial Park and the new Spring Branch Industrial Park.
- Continue to support the Economic Development Council and the Industrial Development Board so that a solid recruitment and retention program remains in place.
- Continue to attract more retail opportunities.
- Design and install infrastructure for new industrial park.

Performance Measures:

Measure Description	FY2013 (Actual)	FY2014 (Actual)	FY2015 (Estimated)	FY2016 (Projected)
Number of City Council Meetings	22	23	23	22
City's Bond Rating by Moody's/S&P	Aa3/A+	Aa3/A-	Aa3/AA	Aa3/AA
Six-Year CIP Adopted	YES	YES	YES	YES
# New Industries Recruited	5	4	5	5
# of Jobs Created	65	55	70	100
# of new restaurants	3	4	4	5
# of new retail businesses	2	4	5	5

	FUND 110-GENERAL		DEPT-41110- LEGISLATIVE & JUDICIAL			
OBJECT CODE		2013-2014 ACTUAL BUDGET	2014-2015 ORIGINAL BUDGET	2014-2015 AMENDED BUDGET	2015-2016 REQUESTED BUDGET	2015-2016 PROPOSED BUDGET
Personnel and fringe benefits:						
111	SALARIES-ADMIN	63,880	65,775	65,775	68,036	68,036
112	SALARIES-CITY COUNCIL	62,700	62,400	62,400	62,400	62,400
113	SALARIES-JUDICIAL	36,192	36,020	36,020	36,020	36,020
114	PART TIME WAGES	0	0	0	1,350	1,350
131	SERVICE AWARDS	725	700	700	700	700
132	LONGEVITY WAGES	3,700	3,850	3,850	2,200	2,200
133	SOLD VACATIONS	1,221	1,300	1,300	1,350	1,350
134	CHRISTMAS BONUS WAGES	325	430	430	445	445
140	DENTAL INSURANCE	4,471	6,720	6,720	7,087	7,087
141	SOCIAL SECURITY TAXES	11,422	12,980	12,980	13,040	13,040
142	HEALTH INSURANCE EXP	61,022	69,000	69,000	72,450	72,450
143	RETIREMENT EXP	22,676	28,200	28,200	28,328	28,328
144	LIFE/DISABILITY INSURANCE	1,177	5,150	5,150	5,150	5,150
145	VISION INSURANCE	0	0	0	995	995
Subtotal:		269,511	292,525	292,525	299,551	299,551
Operating expenditures:						
172	ELECTION	0	15,000	15,000	15,000	15,000
211	POSTAGE	134	500	500	500	500
221	PRINTING EXPENSE	168	1,500	1,500	1,500	1,500
233	SUBSC. & MEMBERSHIPS	384	5,200	5,200	5,200	5,200
237	ADVERTISING	1,220	3,000	3,000	3,000	3,000
245	TELEPHONE AND PAGER EXP	16,602	11,000	11,000	16,000	16,000
250	CONTRACTED SVS	11,000	24,000	24,000	24,000	24,000
255	ADMINSTRATIVE OFFICER SVCS	0	16,000	16,000	16,000	16,000
256	GOV'T CONSULTING SVCS	3,000	0	0	0	0
262	EQUIPMENT REPAIR/REPLCMNT	0	1,600	1,600	1,600	1,600
263	CONT SVC-ELEVATOR/COPIER	3,611	4,500	4,500	4,500	4,500
266	BUILDING MAINTENANCE	120	0	0	0	0
267	EMER REPAIRS-CITY BLDGS	11,542	15,000	15,000	15,000	15,000
283	TRAINING/TRAVEL EXP	3,814	12,000	12,000	12,000	12,000
287	COUNCIL WORK SESSIONS	1,447	3,000	3,000	4,000	4,000
288	COMPLIMENTARY MEALS	609	1,500	1,500	2,000	2,000
319	OFFICE EXPENSE	4,539	4,000	4,000	4,000	4,000
324	JANITORIAL EXP	0	400	400	500	500
331	GASOLINE EXP	153	0	0	0	0
513	INSURANCE-GENERAL LIABILITY	1,126	950	950	1,200	1,200
514	WORKER'S COMPENSATION	0	1,200	1,200	1,200	1,200
532	RENT-PARKING LOTS	0	1,800	1,800	1,800	1,800
593	SERVICE PINS-ALL DEPTS	511	900	900	900	900
595	EMPLOYEE C-MAS DINNER	0	2,200	2,200	2,200	2,200
596	EMPLOYEE PICNIC	12,118	12,000	12,000	12,000	12,000
599	MISCELLANEOUS EXP	1,028	500	500	500	500
Subtotal:		73,126	137,750	137,750	144,600	144,600
Capital outlay and debt service:						
947	OFFICE MACHINERY & EQUIP	0	700	700	7,700	7,700
949	COUNCIL ROOM EQUIPMENT	28	1,500	1,500	1,500	1,500
Subtotal:		28	2,200	2,200	9,200	9,200
TOTAL	DEPARTMENT 41110	342,665	432,475	432,475	453,351	453,351



City of Cleveland Voting Districts

Administration and Finance

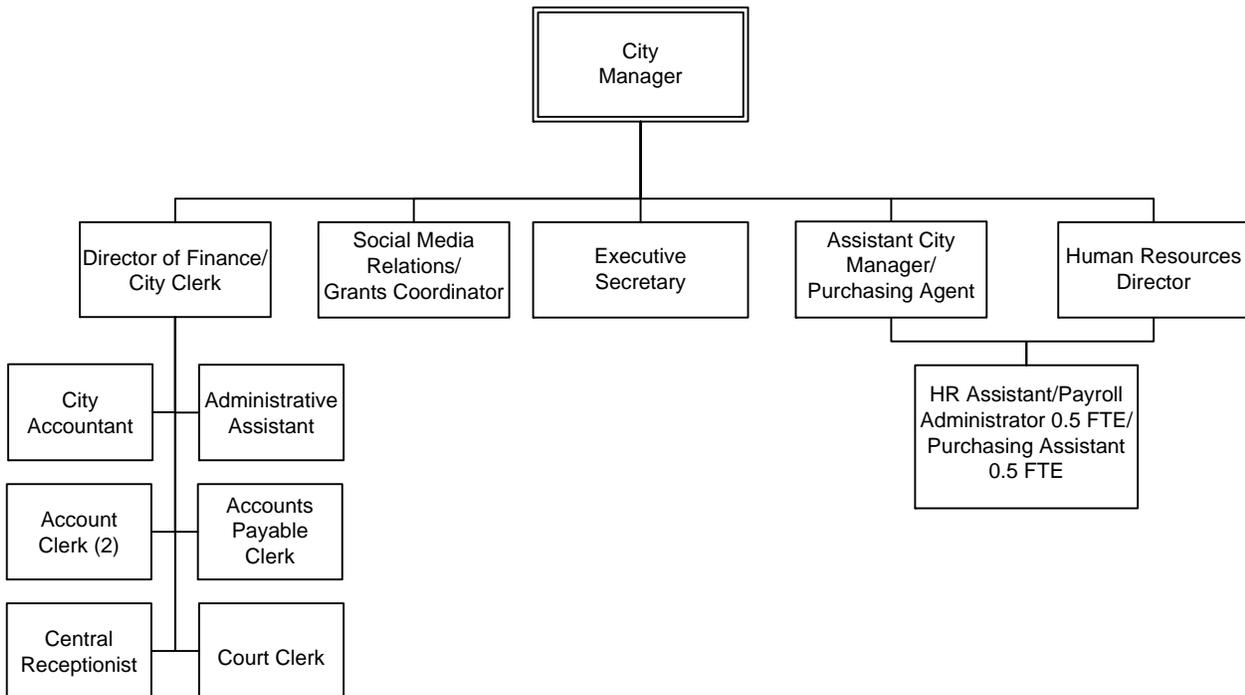


City Manager Janice Casteel



Director of Finance Shawn McKay

Administration and Finance Department



Administration and Finance Department

Programs, Services, and Functions:

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

The City Manager is responsible for directly supervising the Administration Division, which includes Purchasing, Human Resources Wellness, Safety and Risk Management and Computer Administration divisions.

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

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

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

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

The City's website is maintained by this division. City bid openings, job opportunities and a calendar of events can be found at www.clevelandtn.gov. The City provides online access to inspection permits, City Council minutes and upcoming meeting agendas, and property taxes. Citizens can also complete "Requests for Service" forms online.

The \$473,500 funded for the Information Technology (I.T.) Department will help achieve several goals in the coming year. Money allocated to the Electronic Document Imaging Program will aid the department in its pursuit to convert important paper documents to electronic files to be used by City employees as well as by the general public via the City's internet website. Money allocated to the City-wide computer technology will help the I.T. Department keep over 250 computers and servers in top running order, repair and replace aging computer equipment, expand and enhance network capabilities, and purchase new software packages. Money spent in this area will lower overall maintenance costs and reduce downtime in the long run, thus keeping City employees efficient in their day-to-day tasks. Finally, the money allocated to Software Licensing will keep our copies of Microsoft operating systems and Office packages current, provide for free upgrades and updates, and most important of all – legal.

The Director of Finance assists the City Manager in the preparation of the annual Budget and Capital Improvements Program, and supervises three divisions of the Finance department. In addition, the Director is responsible for the Comprehensive Annual Financial Report and works with the independent auditors. The Director also serves as the City Clerk, who is responsible for all official records of the City. The department has three divisions: Accounting, City Court and Revenue Collections.

The City Accountant tracks all collections and deposits. The City operates with one checking account and one payroll account. The consolidated accounts simplify the banking and investment procedures. Effective July 1, 2010, all overnight money earns 100% of Federal Funds, based upon the banking services agreement. The Accountant prepares monthly revenue and expense reports for each fund, as well as a summary report for the City Council.

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

Revenue Collections is responsible for the collection of property taxes, citations, licenses, permits, and other miscellaneous revenues. The City has 19,495 parcels of property for the 2014 tax year, of which approximately 250 parcels have been paid online. This number will increase as more taxpayers become aware of this convenient payment option. In March 2015, the City Council approved partial payments for property taxes for city residents, which includes an option for automatic monthly bank drafts.

The Administrative Assistant in this division assists the City Clerk with the responsibility all official records of the City, preparation of City Council Minutes and Council Agenda packets. Council Meetings are held on the second and fourth Mondays of each month, with a work session at 1:00 pm and the regular meeting at 3:00 pm in the Cleveland Municipal Building.

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

EXPENDITURE SUMMARY	FY 2014 Actual	FY 2015 Budgeted	FY 2016 Proposed	Percentage Increase
Personnel Expenditures	\$1,027,665	\$1,095,530	\$1,229,280	3.9%
Operating Expenditures	\$833,635	\$883,661	\$934,825	5.5%
Capital Outlay & Debt Service	\$10,481	\$1,500	\$1,500	0%
Total Expenditures	\$1,871,781	\$1,980,691	\$2,165,605	4.2%
FTE's	14	14	15	

Goals and Objectives:

- To meet fund balance/working capital targets established by City Council next year.
- Continue to obtain clean audit opinions, reflecting sound financial management.
- Increase collection of property tax and sales tax by 0.5% in FY2016.
- To add 10 new vendors to continue to aggressively pursue competitive purchasing to assure best pricing.
- Increasing the scanning of documents required by the City’s Record Retention Policy by 5% by next year.
- Implement collection of traffic citations online.
- Continue to improve and update City’s website.
- Continue use of procurement cards to purchase materials and provide online access to City departments.
- Update software for e-ticketing compatibility.
- Continue to research new ways to implement mobile computing for City employees to improve productivity.
- Adhere to personnel policy in hiring qualified, competent workforce.
- Provide training and educational opportunities for workforce to enhance job skills.
- Implement new diversity policy.
- Replace roofs on City buildings with more energy efficient roofs.
- Research use of alternative fuels for City vehicles.
- Continue energy audits of all City buildings.
- Maintain and update departmental 15-year equipment programs.

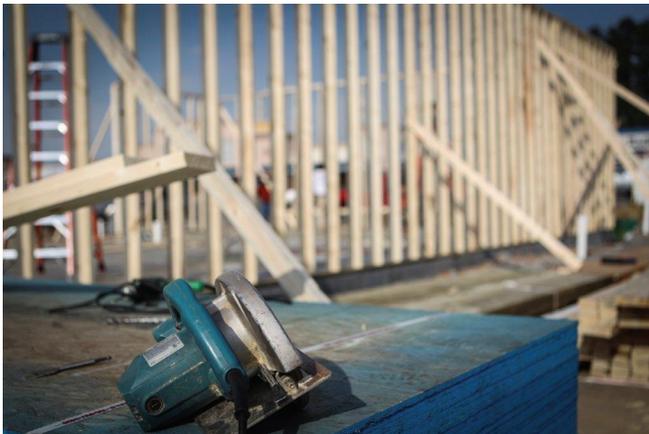
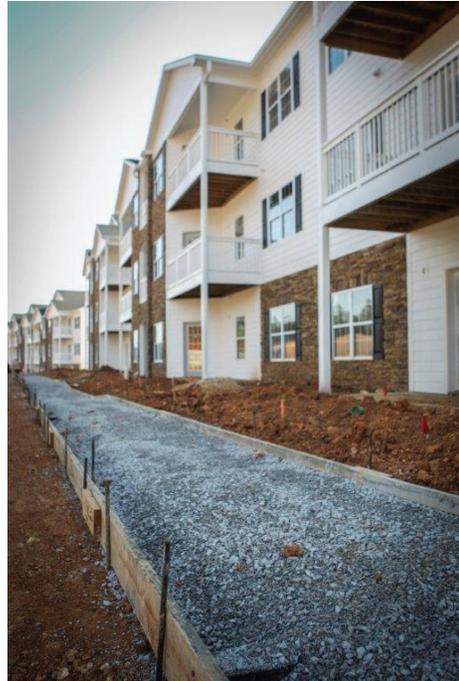
Performance Measures:

Measure Description	FY2013 (Actual)	FY2014 (Actual)	FY2015 (Estimated)	FY2016 (Projected)
Clean Audit Opinion Received	Yes	Yes	Yes	Yes
Bad Debt Write-off	\$17,159	\$25,677	\$30,000	\$30,000
# of Financial Policies Not Met	None	None	None	None
# of Transactions Processed by Revenue Collection Division	40,510	40,802	45,288	46,400
# of online Property Tax Payments	140	182	270	320
Combined Current and Delinquent Property Tax Collection as % of Current Tax Levy	93.5%	94.9%	99.8%	99.8%
# of Municipal Court Cases Handled	1,514	1,431	1,769	1,800
# of Purchase Orders Issued	1,464	1,349	1,300	1,275
# of Checks written	4,491	4,347	3,912	4,000
Dollar amount of Procurement Card purchases	\$541,518	\$515,549	\$584,628	\$585,000
# of Bids	13	18	11	15
% of Employees Utilizing Payroll Direct Deposit	47%	53%	67%	70%
# of Moving Citations Entered	4,061	4,411	5,979	6,457
# of Parking Citations Entered	1,080	1,309	1,895	2,028
% of moving Citations Collected (written during this fiscal year)	85%	84%	70%	75%
% of parking Citations collected (written during this fiscal year)	78%	85%	70%	75%
% of moving Citations outstanding	10%	10%	24%	19%
% of parking Citations outstanding	11%	11%	25%	20%

	FUND 110- GENERAL FUND		DEPT-41580- ADMINISTRATION & FINANCE			
OBJECT CODE		2013-2014 ACTUAL BUDGET	2013-2015 ORIGINAL BUDGET	2014-2015 AMENDED BUDGET	2015-2016 REQUESTED BUDGET	2015-2016 PROPOSED BUDGET
Personnel and fringe benefits:						
111	SALARIES	665,645	708,000	708,000	781,200	781,200
112	OVERTIME WAGES	22,349	15,000	15,000	15,000	15,000
114	PART TIME WAGES	25,382	3,400	3,400	21,000	21,000
131	SERVICE AWARDS	300	300	300	850	850
132	LONGEVITY WAGES	9,750	11,600	11,600	11,600	11,600
133	SOLD VACATIONS	8,810	10,000	10,000	10,000	10,000
134	CHRISTMAS BONUS	1,293	1,500	1,500	1,500	1,500
135	COLLEGE PAY	1,965	2,300	2,300	2,300	2,300
140	DENTAL INSURANCE	5,943	6,500	6,500	6,500	6,500
141	SOCIAL SECURITY TAXES	52,677	59,500	59,500	64,500	64,500
142	HEALTH INSURANCE EXP	95,447	122,000	120,300	135,000	135,000
143	RETIREMENT EXP	108,683	119,000	119,000	140,200	140,200
144	LIFE/DISABILITY INSURANCE	7,243	8,500	8,500	8,800	8,800
145	VISION INSURANCE	0	0	1,700	1,900	1,900
147	EMPLOYEE ASSISTANCE PROG.	8,876	9,500	9,500	9,500	9,500
148	EDUCATION REIMBURSEMENT	0	1,430	1,430	1,430	1,430
149	WORKER'S COMPENSATION	576	0	0	0	0
150	FLEX. SP. PROG. CITY-WIDE	8,273	12,000	12,000	12,000	12,000
191	LAUNDRY & DRY CLEANING	2,653	5,000	5,000	6,000	6,000
193	PRE-EMPLOYMENT EXPENSES	1,800	0	0	0	0
Subtotal:		1,027,665	1,095,530	1,095,530	1,229,280	1,229,280
Operating expenditures:						
211	POSTAGE EXP	17,014	25,000	27,500	27,500	27,500
212	POSTAGE MACHINE EXPENSE	660	700	700	700	700
216	GPS SERVICE	0	0	0	300	300
221	PRINTING EXP	225	9,000	10,000	10,000	10,000
222	PRINTING-STATE-PROP TAXES	4,324	10,000	10,000	11,000	11,000
223	CITIZENS NEWSLETTER	8,241	1,650	1,650	7,500	7,500
233	SUBSC. & MEMBERSHIPS	4,660	6,000	6,000	6,000	6,000
237	ADVERTISING EXP	6,572	9,500	10,500	10,500	10,500
241	UTILITIES	30,539	30,000	30,000	30,000	30,000
245	TELEPHONE EXP	31,579	29,000	29,000	29,000	29,000
250	CONT SVCS-CPTR SYS ADMIN	274,318	276,000	276,000	308,000	308,000
251	DRUG & ALCOHOL TESTS	4,065	3,500	3,500	3,500	3,500
252	LEGAL EXP	83,173	105,000	105,000	105,000	105,000
253	AUDIT EXP	49,000	49,000	49,000	49,000	49,000
254	REAPPRAISAL/CITY SHARE	55,425	51,500	51,500	51,500	51,500
257	APPRAISAL FEES	1,500	1,500	1,500	1,500	1,500
258	ACTUARIAL SERVICES	10,000	5,000	10,500	10,500	10,500
261	VEHICLE EXPENSE	1,221	3,000	3,000	3,000	3,000
262	SMALL EQUIP REP/REPLCMNT	2,065	2,650	2,650	2,650	2,650
263	COPIER MAINTENANCE	2,189	2,200	2,200	2,200	2,200
266	BLDG/GROUND MAINTENANCE	48,466	42,500	42,500	42,500	42,500
267	OTHER BLDG MAINTENANCE	2,831	1,300	1,300	1,300	1,300
282	CAR ALLOWANCE	10,850	16,800	16,800	16,800	16,800
283	TRAINING/TRAVEL EXP	10,945	20,000	20,500	22,500	22,500
288	DEPARTMENT WK SESSIONS	4,554	2,000	2,000	2,000	2,000
290	CREDIT CARD FEES	27,811	20,000	20,000	20,000	20,000
298	PEST CONTROL-MUN BLDG	1,126	1,000	1,000	1,000	1,000
319	OFFICE EXPENSE	29,504	31,000	31,000	31,000	31,000
322	FIRST AID/SAFETY SUPPLIES	30	100	100	100	100
324	JANITORIAL SUPPLIES	1,603	2,000	2,000	2,000	2,000

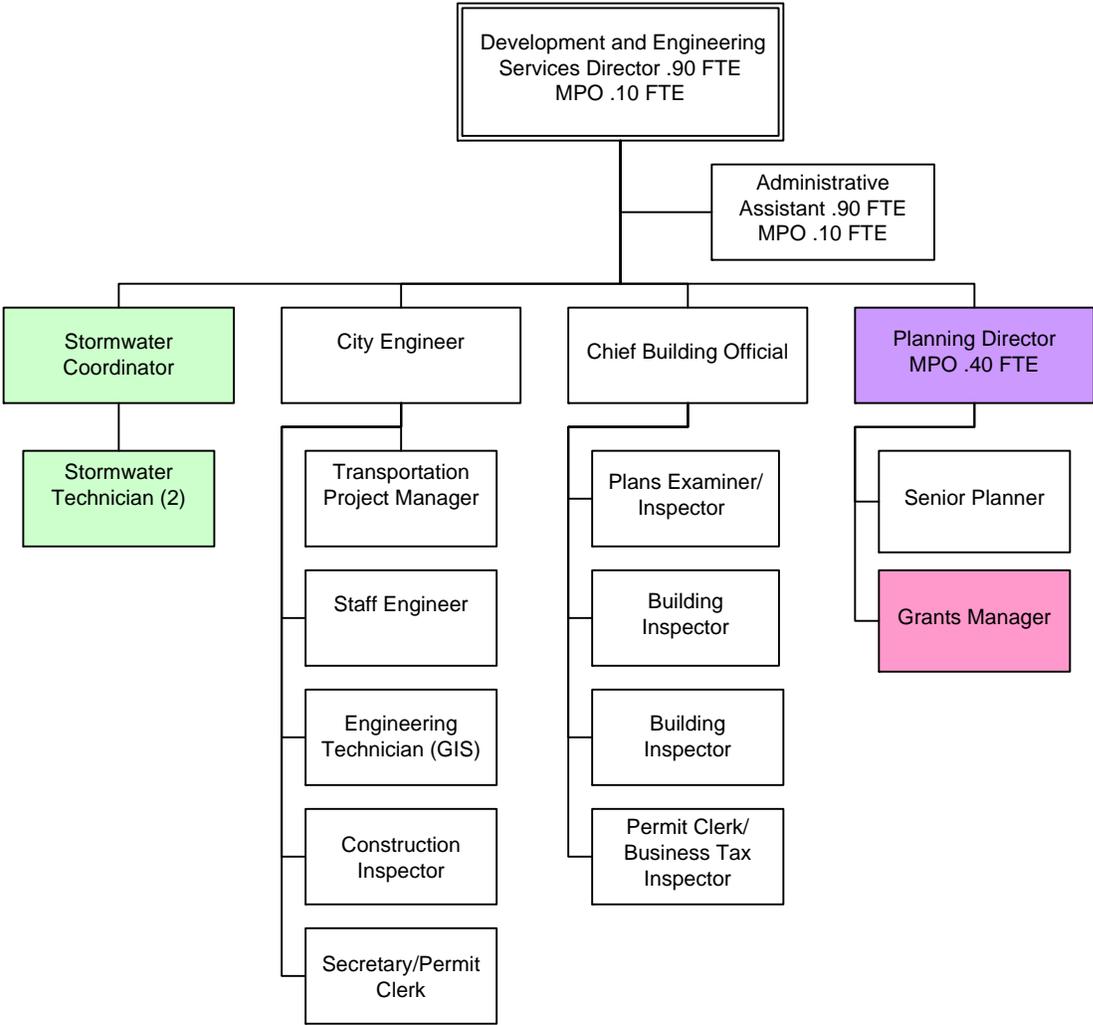
	FUND 110- GENERAL FUND	DEPT-41580- ADMINISTRATION & FINANCE				
OBJECT CODE		2013-2014 ACTUAL BUDGET	2013-2015 ORIGINAL BUDGET	2014-2015 AMENDED BUDGET	2015-2016 REQUESTED BUDGET	2015-2016 PROPOSED BUDGET
331	GASOLINE EXPENSE	2,423	2,500	2,500	2,500	2,500
511	INS-BLDGS & CONTENTS	4,430	5,300	5,300	5,300	5,300
512	INS-VEHICLES	310	450	450	450	450
513	INS-GENERAL LIABILITY	5,356	5,400	6,464	6,500	6,500
514	WORKER'S COMPENSATION	2,644	3,050	3,050	3,050	3,050
515	INS-PROFESSIONAL LIABILITY	49,016	61,200	52,722	61,200	61,200
519	INS-EMPLOYEE BONDS	1,275	1,275	1,275	1,275	1,275
547	CONT SVCS-SECURITY	1,500	1,500	1,500	1,500	1,500
595	EMPLOYEE APPREC DAY	12,738	12,500	12,500	14,000	14,000
599	MISCELLANEOUS EXP	3,776	500	500	500	500
741	BAD DEBTS EXP	25,677	30,000	30,000	30,000	30,000
799	INS. REBATE - CIGNA	0	0	0	0	0
Subtotal:		833,635	891,075	883,661	934,825	934,825
Capital outlay and debt service:						
947	EQUIPMENT	10,481	1,500	1,500	1,500	1,500
Subtotal:		10,481	1,500	1,500	1,500	1,500
TOTAL	DEPARTMENT 41580	1,871,781	1,988,105	1,980,691	2,165,605	2,165,605

Development and Engineering Services



Director Jonathan Jobe

Development and Engineering Services



Development and Engineering Services

Programs, Services, and Functions:

The Development and Engineering Department's purpose is to provide services that support orderly growth and a quality of living environment within the Cleveland community. This is accomplished through planning, administration of funding programs, engineering design, stormwater design, GIS addressing, and the enforcement of regulations affecting building and development.

The Development and Engineering Department was created in August 2011 by combining the Community Development Department and the Engineering Department. The budgets of Community Development and Engineering were combined in FY2013. In FY2015, the positions of the Property Maintenance Official and the Chief Building Official were combined, with the position retaining the name Chief Building Official. With a highly trained Chief Building Official, citizens and government officials will be able to resolve any regulation issues in a quick and effective manner. The Chief Building Official will also administer and enforce the new 2012 International Code Council building codes. In March 2015, the Transportation Project Manager position was created. Our Transportation Project Manager will be a licensed engineer, with strong project management and communication, who will be working with Tennessee Department of Transportation, City of Cleveland's Public Works Departments, Engineering Department, Metropolitan Planning Organization, Cleveland Utilities and our local citizens. The Transportation Project Manager would coordinate all TDOT and MPO related projects. The TPM would oversee construction inspections (CEI) on all MPO projects. He will work with Cleveland Utilities on new signal warrants and designs. This position will also approve stop sign warrants and any other traffic related issues that the public inquires about.

This department has four main divisions: planning, engineering, building inspections and stormwater, which work cooperatively with each other, other city departments, other governmental agencies, and most importantly, the public, to further the department's purpose.

The planning division administers the zoning ordinance, the subdivision regulations, the floodplain management ordinance, and the historic zoning ordinance. Major planning functions are comprehensive planning, transportation planning and administrative support for the Cleveland Urban Area Metropolitan Planning Organization (CUAMPO), Community Development Block Grant (CDBG) program, Cleveland Municipal Planning Commission and Board of Zoning Appeals, and the Historic Preservation Commission.

Planning conducts research and analysis, prepares and maintains plans, answers questions from property developers and others, prepares and presents staff reports for rezoning, conditional uses, variances, right-of-way abandonments, subdivisions, annexations, etc., and prepares and maintains budgets and other documents for the CUAMPO and CDBG.

The Engineering division includes staff for engineering design, transportation projects, stormwater design and mapping. GIS addressing for the E-911 system, and all

related engineering activities. The Engineering division is responsible for updating mapping of subdivisions and assigning new addresses. Engineering is also responsible for drainage project design, Greenway project coordination, roadway design, field inspections, and review of all new subdivisions roads and drainage, as well as design of some “in house” city projects.

The Engineering division also has access to the joint GIS, which aids in design work, infrastructure information, analysis, and mapping for engineering and other engineering needs. Through an agreement with the Tennessee Planning Office, the Cleveland/Bradley GIS will now be able to maintain a new flyover schedule of every two years for aerial photography.

The Engineering division provides a large media center enabling staff to initialize an electronic plans review process which eliminates the need for multiple paper copies of plans. It has been utilized for mass production drawings for current projects, rapid reproduction of single prints and plots direct from computer prints and archiving of valuable historical mapping and plan sets.

The Building division interprets, applies, and enforces the building code, plumbing code, mechanical code, and other building related codes. The Building division assists in the administration and enforcement of the electrical and fire prevention codes, the zoning ordinance, the floodplain management ordinance, the storm water ordinance, and the historic zoning ordinance. They maintain records of permits, construction plans, elevations certificates, etc. The building division provides staff support for the Building Board of Adjustment and Appeals, the Plumbing Board, the Mechanical Board and the Board of Zoning Appeals. The building division also collects and assists customers with business taxes. In May 2014, the City adopted the 2012 International Code Council building code.

In February 2014, the Stormwater Management Fund was moved from Special Revenue Funds to the General Fund as it did not have a separate revenue source. The Stormwater Management Fund was established in FY2003 to implement mandated stormwater quality functions of the National Pollutant Discharge Elimination System (NPDES). In July 2015, the Stormwater Management Fund was moved to Enterprise Funds as it began assessing a stormwater utility fee.

The City’s Stormwater program is guided by the NPDES permit, National Pollutant Discharge Elimination System, submitted by the City to the Tennessee Department of Environment and Conservation, TDEC. The city’s MS4 Phase II program has completed the first phase of the NPDES permit, and is now under the second phase.

The primary emphasis of the stormwater mandate for FY2015 will be implementing the new MS4 Phase II permit. Stormwater Management will also cover the debt service for the hydraulic excavator (track hoe) and trailer that were purchased for the Public Works Department fleet in 2005. In FY2015, the city implemented a stormwater fee to Cleveland Utilities Sewer inside the city limits. The monthly fee is \$1.00 for residential property, and a monthly fee of \$2.00 for non-residential properties with 2,500 square feet of impervious area or greater.

Development & Engineering Expenditures:

EXPENDITURE SUMMARY	FY 2014 Actual	FY 2015 Budgeted	FY 2016 Proposed	Percentage Increase
Personnel Expenditures	\$933,060	\$1,022,800	\$1,165,700	13.9%
Operating Expenditures	\$148,138	\$185,650	\$195,450	5.2%
Capital Outlay & Debt Service	\$38,131	\$1,000	\$6,000	500%
Total Expenditures	\$1,119,329	\$1,209,450	\$1,367,150	13.0%
FTE's	14	14	15	

Development & Engineering Goals and Objectives:

- Implement planning tasks for the Cleveland Municipal Planning Commission*
- Continue transportation planning program tasks for Cleveland Urban Area Metropolitan Planning Organization (CUAMPO)* coordinated with the Rural Planning Organization (RPO)
 - Attend MPO and RPO meetings
 - Continue planning for more than \$6 million in transportation projects for next two years
- Continue implementing Community Development Block Grant Consolidated Plan
- Continue to update and improve City land development regulations
- Continue plan review, permitting, and inspections
 - City of Cleveland adopts and implements the 2012 International Code Council Building Codes
 - Prepare and store records digitally for improved accessibility and research capabilities
- Continue preparation of a Strategic Plan and a Comprehensive Plan
- Continue implementation of Historic Zoning through the Historic Preservation Commission
 - Serve as staff for the Historic Preservation Commission
 - Prepare educational flyer for residents of the historic preservation area
- Develop strategic growth plan for Bradley County due to the new Wacker Chemie industrial development at Exit 33 and the new Volkswagen plant in Ooltewah
- Continue plan for development of former Whirlpool plant area and begin Inman Street Redevelopment plan
 - Hold meetings with government and community representatives to begin redevelopment plan
 - Apply for redevelopment grants
- Continue to design local drainage projects.
- Partnered with Small Communities Initiative (SCI) as an interdisciplinary program at the University of Tennessee which joins faculty and students with the City of Cleveland to engage in real-world problems solving aimed at increasing the level of economic viability, environment sustainability, and social integrity of the area

- TDOT Grant - Construction of sidewalk 20th Street SE to McGrady Drive on Wildwood Avenue/ Dalton Pike, and on 9th Street SE from Wildwood Avenue to Chippewa Ave, and on 12th Street from Chippewa Avenue to Blythe Avenue. Spot improvement to Wildwood Avenue sidewalk from 9th Street to 14th Street. Construction of a bus shelter on Blythe Avenue at the Family Services Center
- Create the position of a Transportation Project Manager
- Improve major intersections in Cleveland
 - Continue work with TDOT to identify needed intersection improvement projects
 - Redesign Paul Huff/Adkisson intersection to accommodate increased traffic
- Complete Local Interstate Connector roads in conjunction with proposed APD-40 Interchange and planned improvements for Exit 20
 - Purchase Right of Way (ROW) for Local Interstate Connector – North road project.

Development & Engineering Performance Measures:

Measure Description	FY2013 (Actual)	FY2014 (Actual)	FY2015 (Estimated)	FY2016 (Projected)
Population (Estimate)	42,386	42,774	43,202	43,634
# of Building Permits	261	379	389	425
Value of Building Permits	\$179,782	\$190,578	\$304,521	\$325,000
Value of Construction Permitted	\$57,164,602	\$37,240,566	\$65,106,317	\$70,000,000
# of Plumbing Permits	513	696	708	725
# of Mechanical Permits	158	266	324	350
# of Rezoning Cases	23	14	20	25
# of Subdivision Plats Approved	28	32	35	40
# of Business Licenses Processed	2,119	2,102	2,310	2,450
Complete Strategic Plan/ Comprehensive plan work items completed	YES	YES	YES	YES
Adopt/update Long-Range Transportation Plan	YES	YES	YES	YES
Adopt/update TIP*	YES	YES	YES	YES
Adopt/implement UPWP*	YES	YES	YES	YES
CDBG funds obligated/spent	\$455,046	\$577,814	\$352,335	\$345,924
Enforce Historic Zoning District	YES	YES	YES	YES

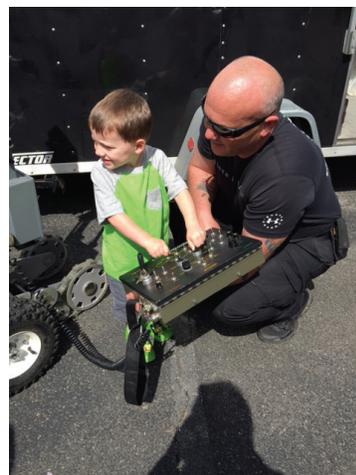
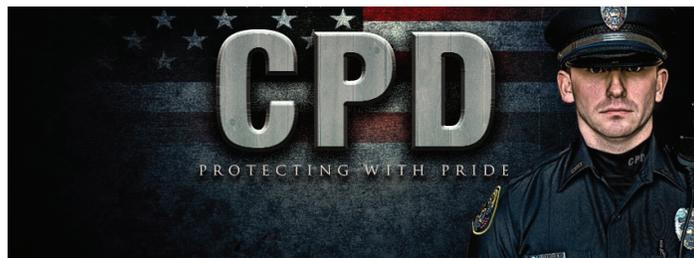
*Anticipated planning tasks include work on Comprehensive plan revision and adoption. Short range planning, tasks include continued administration of the zoning ordinance and subdivision regulations. Planning also includes administration of other plans and grant programs such as CDGB. CUAMPO work tasks include annual drafting and adopting of the Unified Planning Work Program (UPWP), amending the Transportation Improvement Plan (TIP) the Long Range Transportation Plan (LRTP) and the CUAMPO's Public Participation Plan. Additionally, the CUAMPO will draft the FY 2014-2017 TIP as required by FHWA.

	FUND 110-GENERAL FUND	DEPT-41710- DEVELOPMENT AND ENGINEERING SERVICES				
OBJECT CODE		2013-2014 ACTUAL BUDGET	2013-2015 ORIGINAL BUDGET	2014-2015 AMENDED BUDGET	2015-2016 REQUESTED BUDGET	2015-2016 PROPOSED BUDGET
Personnel and fringe benefits:						
111	SALARIES	624,952	668,500	668,500	755,000	755,000
112	OVERTIME WAGES	231	2,100	2,100	2,100	2,100
114	PART TIME WAGES	4,459	9,000	9,000	9,000	9,000
131	SERVICE AWARDS	225	100	100	900	900
132	LONGEVITY PAY	6,050	4,800	5,800	6,200	6,200
133	SOLD VACATIONS	6,551	12,700	10,900	14,400	14,400
134	CHRISTMAS BONUS	1,408	1,400	2,200	1,500	1,500
135	COLLEGE PAY	625	700	700	700	700
140	DENTAL INSURANCE	8,234	8,600	8,600	9,700	9,700
141	SOCIAL SECURITY TAXES	44,933	52,700	52,700	59,500	59,500
142	HEALTH INSURANCE EXP	118,931	121,000	130,800	155,000	155,000
143	RETIREMENT EXP	106,598	112,900	112,900	127,800	127,800
144	LIFE/DISABILITY INSURANCE	7,127	8,500	8,500	9,700	9,700
145	VISION INSURANCE	0	0	2,200	2,600	2,600
148	EDUCATION REIMBURSEMENT	1,401	5,400	5,400	8,400	8,400
149	WORKER'S COMP CLAIMS	0	400	400	400	400
191	LAUNDRY & DRY CLEANING	1,335	2,000	2,000	2,800	2,800
Subtotal:		933,060	1,010,800	1,022,800	1,165,700	1,165,700
Operating Expenditures:						
211	POSTAGE EXPENSE	2,113	4,000	2,500	4,000	4,000
212	SCANNER/COPIER LEASE	4,683	4,700	4,700	4,700	4,700
216	GPS SERVICES	998	0	1,500	2,500	2,500
221	PRINTING & ARTWORK EXP	411	2,000	2,000	2,000	2,000
233	SUBSC. & MEMBERSHIPS	3,692	5,500	5,500	5,500	5,500
237	ADVERTISING EXPENSE	410	1,700	1,700	1,700	1,700
241	UTILITIES	10,415	11,600	11,600	12,200	12,200
245	TELEPHONE EXPENSE	22,620	22,000	22,000	24,000	24,000
254	ENGINEERING SERVICES	8,640	18,000	10,000	18,000	18,000
257	SURVEY EXPENSE	1,637	7,000	7,000	7,000	7,000
261	VEHICLE MAINTENANCE	8,615	12,000	8,000	12,000	12,000
262	OFFICE EQUIP MAINT	3,871	5,000	5,000	5,000	5,000
266	BUILDING MAINTENANCE	7,162	5,000	17,000	5,000	5,000
282	CAR ALLOWANCE	4,200	4,200	4,200	4,200	4,200
283	TRAVEL/TRAINING EXPENSE	8,390	14,000	14,000	14,000	14,000
288	DEPTMENTAL WORK SESSION	1,804	1,200	1,200	1,200	1,200
290	CREDIT CARD FEES	3,628	4,500	4,500	4,800	4,800
297	CODE VIOLATIONS EXPENSE	0	10,100	10,100	10,100	10,100
298	CONT SVCS-PEST CONTROL	227	300	300	300	300
316	CAMERA/PHOTO SUPPLIES	750	750	750	750	750
319	OFFICE EXPENSE	22,676	13,000	13,000	15,000	15,000
322	O.S.H.A.-FIRST AID KITS	198	200	200	300	300
324	JANITORIAL SUPPLIES	1,590	1,200	1,200	1,200	1,200
326	CLOTHING EXPENSE	3,078	5,200	5,200	6,500	6,500
331	GASOLINE EXPENSE	7,649	10,300	10,300	11,000	11,000
511	INS-BLDGS & CONTENTS	1,104	1,400	1,100	1,400	1,400
512	INS-VEHICLES & EQUIP	2,069	2,400	2,400	2,400	2,400
513	INS-GENERAL LIABILITY	3,521	3,600	3,900	3,900	3,900
514	WORKER'S COMPENSATION	7,760	9,100	9,100	9,100	9,100
519	INS-EMPLOYEE BONDS	50	100	100	100	100
591	PLANNING COMMISSION	2,621	3,500	3,500	3,500	3,500
592	BOARD OF ZONING APPEALS	762	900	900	900	900
593	HISTORIC ZONING COMMISSION	351	700	700	700	700
599	MISCELLANEOUS EXP	443	500	500	500	500
Subtotal:		148,138	185,650	185,650	195,450	195,450

FUND 110-GENERAL FUND		DEPT-41710- DEVELOPMENT AND ENGINEERING SERVICES				
OBJECT CODE		2013-2014 ACTUAL BUDGET	2013-2015 ORIGINAL BUDGET	2014-2015 AMENDED BUDGET	2015-2016 REQUESTED BUDGET	2015-2016 PROPOSED BUDGET
Capital outlay and debt service:						
941	VEHICLES	33,085	0	0	0	0
949	OFFICE EQUIPMENT	5,046	1,000	1,000	6,000	6,000
Subtotal:		38,131	1,000	1,000	6,000	6,000
TOTAL	DEPARTMENT 41710	1,119,329	1,197,450	1,209,450	1,367,150	1,367,150

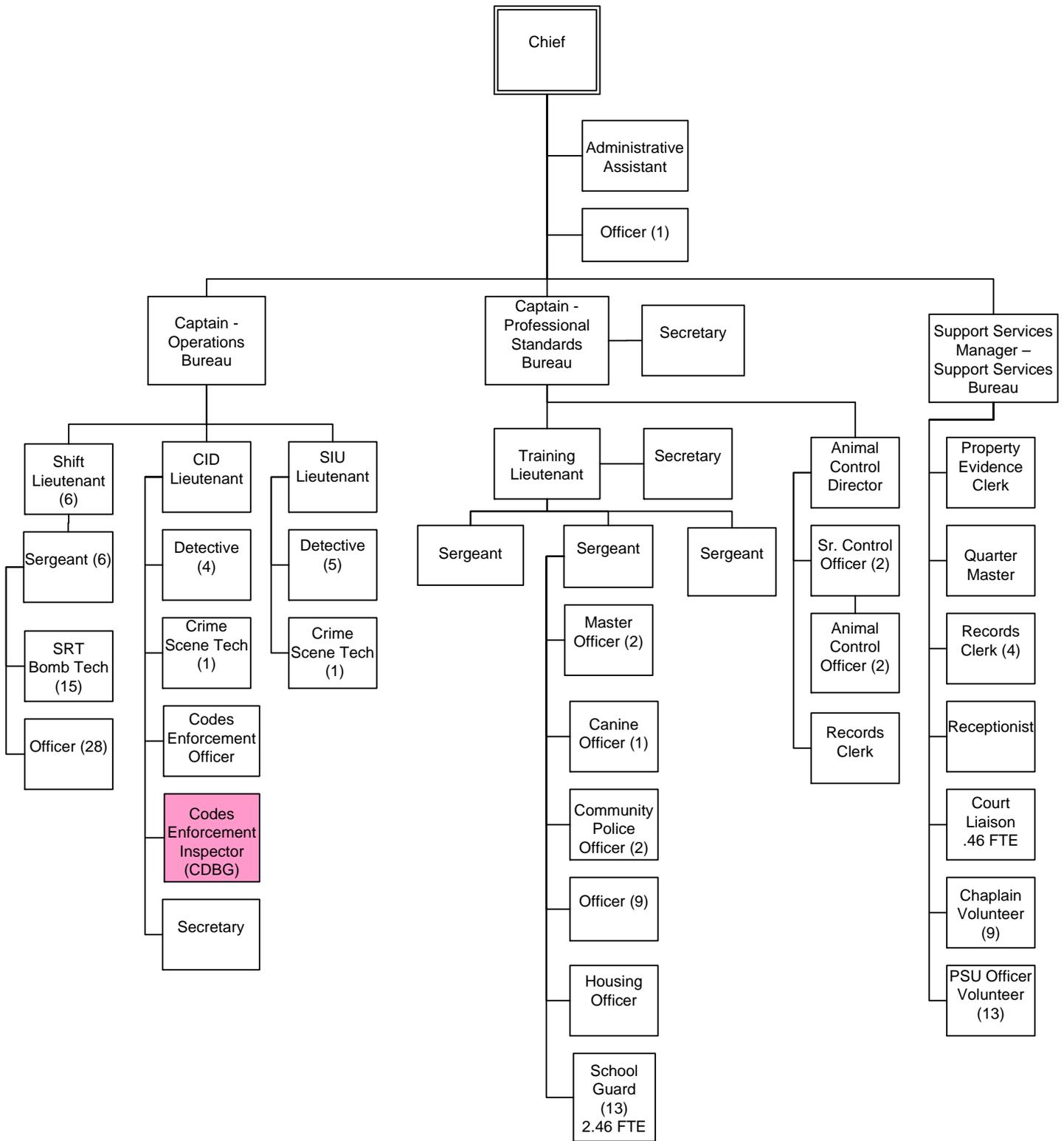
CITY OF CLEVELAND						
DEPT -43150- STORM WATER MANAGEMENT						
OBJECT CODE		2013-2014 ACTUAL BUDGET	2014-2015 ORIGINAL BUDGET	2014-2015 AMENDED BUDGET	2015-2016 REQUESTED BUDGET	2015-2016 PROPOSED BUDGET
Personnel and fringe benefits:						
111	SALARIES	85,096	89,000	77,900	0	0
112	OVERTIME	4,101	1,500	2,600	0	0
119	CONTRACT LABOR	2,240	0	0	0	0
131	SERVICE AWARDS	0	0	100	0	0
132	LONGEVITY	1,050	1,200	1,100	0	0
133	SOLD VACATION	0	0	0	0	0
134	CHRISTMAS BONUS	217	300	300	0	0
140	DENTAL INSURANCE	1,046	1,100	1,100	0	0
141	SOCIAL SECURITY TAXES	6,049	7,100	6,000	0	0
142	HEALTH INSURANCE EXPENSE	19,286	22,500	19,670	0	0
143	RETIREMENT EXPENSE	15,283	15,300	12,800	0	0
144	LIFE/DISABILITY INSURANCE EXPENSE	1,301	1,200	1,100	0	0
145	VISION INSURANCE	0	0	330	0	0
148	EDUCATION REIMBURSEMENT	0	0	0	0	0
Subtotal:		135,669	139,200	123,000	0	0
Operating expenditures:						
211	POSTAGE EXPENSE	75	300	300	0	0
216	GPU SERVICES	0	0	600	0	0
221	PRINTING EXPENSE	399	1,000	1,000	0	0
223	PUBLIC EDUCATION PROGRAMS	774	7,500	7,500	0	0
233	SUBSC. & MEMBERSHIPS	10,445	1,550	1,550	0	0
237	ADVERTISING	1,613	200	200	0	0
245	TELEPHONE EXPENSE	0	3,400	3,400	0	0
256	STORMWATER CONSULTANT	3,636	150,000	150,000	0	0
283	TRAVEL & TRAINING	4,852	6,000	5,400	0	0
288	WORK SESSION/COMP MEALS	786	2,000	2,000	0	0
293	NPDES PERMIT FEE	3,460	3,500	3,500	0	0
319	OFFICE EXPENSE	3,057	1,200	1,530	0	0
321	OPERATING & FIELD SUPPLIES	3,370	2,000	1,470	0	0
322	BENTHIC SAMPLING/LABWORK	0	0	0	0	0
326	UNIFORM EXPENSE	1,000	1,000	1,200	0	0
331	GASOLINE EXPENSE	3,011	3,100	2,800	0	0
332	REPAIRS & PARTS	5,833	1,500	1,500	0	0
512	INSUR-VEHICLES & EQUIPMENT	499	550	450	0	0
513	INSUR-GENERAL LIABILITY	635	700	1,100	0	0
514	WORKERS COMPENSATION	0	400	400	0	0
599	MISCELLANEOUS	0	0	0	0	0
Subtotal:		43,445	185,900	185,900	0	0
Capital outlay and debt service:						
761	TRANSFER TO DEBT SERVICE	0	0	0	0	0
928	VEHICLES	0	0	0	0	0
934	BENJAMIN CREST LOT 38	0	0	0	0	0
935	TRASH RECEPTACLES	12,530	6,300	6,300	0	0
939	COMPUTER SOFTWARE & MAINT.	0	0	0	0	0
941	OFFICE FURNITURE/EQUIP	0	1,000	1,000	0	0
950	OCOE CROSSING GREENWAY	0	0	0	0	0
951	STORMWATER PROJECTS	0	0	0	0	0
Subtotal:		12,530	7,300	7,300	0	0
	TOTAL EXPENDITURES	191,644	332,400	316,200	0	0

Cleveland Police Department



Interim Chief of Police Mark Gibson

Police Department



Police Department

Programs, Services, and Functions:

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

The Police Department is funded primarily from this budget within the General Fund. The Cleveland Housing Authority provides funds for one officer that is assigned to patrol and other duties identified by the Housing Authority. The Cleveland City School System provides funding for three (3) School Resource Officers. Other funding sources include the Drug Enforcement Fund, Byrne Memorial Justice Assistance Grants (JAG), Tennessee Sex Offender Registry and the Governor's Highway Safety Grant.

The department is authorized for 91 sworn officers. These positions are assigned through the department; Administration, Patrol Teams, Detectives, Crime Scene Techs, School Resource Officers, Community Enforcement Officers, Housing Officer, Training Officer, Accreditation Officer, and Media Relations Officer. In FY2016 the department will be authorized for 2.08 officers per 1,000 citizens in Cleveland. The department has three bureaus: Operations, Professional Standards and Support Services. Operations and Professional Standards are commanded by a Captain and Support Services is commanded by the Support Services Manager. The department provides services 24 hours a day, 7 days a week. The Operations Bureau is comprised of the Patrol Division that is divided into 6 patrol teams that work 10 hour shifts, and the Investigative Division that includes CID (Criminal Investigative Division) and SIU (Special Investigative Unit). CID detectives investigate property crimes and SIU detectives investigate people crimes and vice/drug crimes. The Professional Standards Bureau includes Training, Accreditation, Internal Affairs, School Resource Officers, Downtown Officer, Media Relations, Housing Officer, School Crossing Guards and Budget/Personnel. The Support Services Bureau includes Records Unit, Property and Evidence Unit, Quartermaster, and Volunteer Units.

The department is active in the community providing services such as R.A.D. (Rape Aggression Defense System) classes, Neighborhood Watch Programs, Boy Scout Explorer Program, Public Service Unit, School Crossing Guards and provides services for annual events such as the Festival of Cultures, July 4th Fireworks Display, Halloween Block Party and Christmas Parade in addition to the various other special events throughout the year.

The department is nationally accredited by CALEA- the Commission on the Accreditation for Law Enforcement Agencies, Inc. and by TLEA – the Tennessee Association of Chiefs of Police, Tennessee Law Enforcement Accreditation.

The department has received tremendous support from the Cleveland City Council. In 2006 we moved into our \$6M Police Services Center. We strive to stay ahead in technology and other current trends in the police/public safety field. In January 2014, the City Council approved the purchase of software and related equipment for electronic ticketing. The startup cost was \$82,571 and was funded from the Sales Tax Capital Projects Fund. Since 2005 we have received \$549,278 in funding from Homeland Security. The funds equipped our Bomb unit and helped update our radios to 800 MHz technology. With the 2007-2014 Edward Byrne Grants and the

2009 JAG Economic Recovery Grant the department purchased ATV – Special Events Cycles, In-Vehicle Video Cameras, Back-Stops for the Firing Range, Laptop Computers, and Body Cameras. These funds totaled over \$417,000. Since 2005 the department has purchased 65 new patrol vehicles and 6 used vehicles for administration and detectives totaling \$2,080,700. The department also participates in the Bullet-Proof Vest Partnership Grant administered by the US Dept. of Justice, to date the department has received \$119,163 to purchase vest for our officers. The department has received funding for 8 police officers since 2005 from various grants.

EXPENDITURE SUMMARY	FY 2014 Actual	FY 2015 Budgeted	FY 2016 Proposed	Percentage Increase
Personnel Expenditures	\$7,123,147	\$7,197,880	\$7,539,946	4.7%
Operating Expenditures	\$1,473,880	\$1,653,839	\$1,721,765	4.1%
Capital Outlay & Debt Service	\$42,631	\$78,400	\$61,088	-22%
Total Expenditures	\$8,639,658	\$8,930,119	\$9,322,799	4.4%
FTE's	103	103	104	

Goals and Objectives:

- Decrease Crime Rate by 5%
- Decrease Traffic Accidents by 5%
- Reduce Response Time to under 7 minutes
- Equip all Patrol Vehicles with In-Vehicle Video Cameras
- Increase CID/SIU clearance rate by 5%
- Continue to place a high priority on safety within City schools
- Update Level 27 Promotion test to be more job specific
- Purchase IAPro software for Internal Affairs reporting and file maintenance
- Continue to fill vacant positions caused by recent retirements
- Continue training program for law enforcement personnel
- Continue with annual vehicle replacement program
- Maintain CALEA and TLEA Accreditation and Standards

Performance Measures:

Measure Description	FY2013 (Actual)	FY2014 (Actual)	FY2015 (Estimated)	FY2016 (Projected)
Population (Estimate)	42,386	42,774	43,202	43,934
# of Sworn Officers	84	91	91	91
Sworn Officers per 1,000 Population	2.32	2.12	2.10	2.07
Annual Training Hours for Sworn Personnel	6,460	6,590	3,500	4,300
Clearance Rate for Detectives	70%	77%	83%	85%
# Job-related Injuries requiring medical treatment	8	6	5	5
Traffic Accidents	2,828	2,758	2,800	2,850
Traffic Accidents w/ Injury	317	279	295	300
Traffic Accidents – Alcohol Related	39	19	21	23
Response Time (in minutes)	7.18	7.22	7.15	7.10
Calls for Service	45,887	51,081	52,716	54,000
DUI Citations/Arrests	128	89	95	105
Homicide	0	1	1	1
Sexual Offenses	42	43	62	64
Robbery	35	30	39	42
Aggravated Assault	199	301	327	330
Automobile Theft	97	121	70	75
Thefts	1,863	1,786	1,586	1,600
Moving Citations	4,060	4,410	5,000	5,200
Parking Citations	1,080	1,309	1,400	1,450

	FUND 110-GENERAL FUND	DEPT-42100-POLICE DEPARTMENT				
OBJECT CODE		2013-2014 ACTUAL BUDGET	2014-2015 ORIGINAL BUDGET	2014-2015 AMENDED BUDGET	2015-2016 REQUESTED BUDGET	2015-2016 PROPOSED BUDGET
Personnel and fringe benefits:						
111	SALARIES	4,303,805	4,560,427	4,251,861	4,476,932	4,476,932
	6 PATROL OFFICERS	0	0	0	0	0
	1 PART-TIME EVIDENCE CLERK	0	0	0	0	0
	4 PART-TIME GREENWAY PATROL	0	48,000	0	0	0
	1 FROZEN DETECTIVE	0	0	0	0	0
112	OVERTIME	325,345	260,000	293,000	275,000	275,000
114	PART TIME WAGES	13,134	12,916	17,891	15,360	15,360
115	ACCUMULATED HOLIDAY PAY	12,812	4,776	4,776	3,025	3,025
117	SALARIES-SCHOOL PATROL	77,534	95,062	83,062	89,500	89,500
119	SUPPLEMENTAL PAY	1,786	1,800	1,800	1,200	1,200
121	STATE GRANT-IN SERVICE	48,600	55,200	55,200	55,200	55,200
122	OVERTIME-CONT SVCS	39,171	0	0	0	0
131	SERVICE AWARDS	2,225	2,625	2,175	1,275	1,275
132	LONGEVITY	54,625	54,850	54,850	52,250	52,250
133	SOLD VACATION	48,428	47,610	47,610	48,000	48,000
134	CHRISTMAS BONUS	12,344	12,669	16,294	12,575	12,575
135	COLLEGE PAY	6,045	5,295	4,425	3,990	3,990
140	DENTAL INSURANCE	49,665	54,788	54,788	56,488	56,488
141	SOCIAL SECURITY TAXES	355,618	391,162	381,162	391,831	391,831
142	HEALTH INSURANCE EXP	747,493	864,000	854,000	942,160	942,160
143	RETIREMENT EXP	920,567	965,915	940,915	974,056	974,056
144	LIFE/DISABILITY INSURANCE	50,203	57,666	52,666	58,239	58,239
145	VISION INSURANCE	0	0	12,825	14,785	14,785
147	UNEMPLOYMENT COMP	0	1,500	1,500	1,500	1,500
148	EDUCATION REIMBURSEMENT	5,803	8,580	8,580	8,580	8,580
149	WORKER'S COMP CLAIMS	2,043	10,000	10,000	10,000	10,000
191	LAUNDRY & DRY CLEANING	20,513	24,000	24,000	24,000	24,000
192	EMPLOYEE PHYSICALS	16,992	15,000	15,000	15,000	15,000
193	PROMOTION/PRE-EMPLOYMENT	3,703	4,500	4,500	4,000	4,000
194	UNIFORMS-SCHOOL PATROL	4,693	5,000	5,000	5,000	5,000
Subtotal:		7,123,147	7,563,341	7,197,880	7,539,946	7,539,946
Operating expenditures:						
211	POSTAGE EXPENSE	1,765	2,500	2,500	2,500	2,500
214	GPS SERVICES	27,957	34,700	34,700	32,400	32,400
215	800 mhz RADIO MAINT/LIC	357	21,500	21,500	21,500	21,500
216	LEASE-RADIO MAINT TOWER	4,927	5,000	5,000	5,000	5,000
217	CONT SVCS-VEHICLES	4,819	5,600	5,600	5,600	5,600
218	COMMUN. REPL.- NON-MOBILE	5,106	10,300	10,300	10,300	10,300
221	PRINTING EXPENSE	3,596	8,000	8,000	5,000	5,000
233	SUBSC & MEMBERSHIPS	7,007	8,500	8,500	8,500	8,500
235	ACCREDITATION	7,507	12,000	12,000	15,000	15,000
237	ADVERTISING EXPENSE	837	700	700	500	500
241	UTILITIES	82,552	99,750	99,750	104,750	104,750
245	TELEPHONE EXPENSE	153,178	156,660	153,660	154,000	154,000
249	NCIC COMPUTER LINE	14,820	8,000	3,000	2,300	2,300
256	CONSULTANT SERVICES	0	0	22,361	76,665	76,665
261	VEHICLE MAINTENANCE	286,790	325,000	325,000	300,000	300,000
262	SMALL EQUIP REP/REPLCMNT	0	1,000	3,000	3,000	3,000
263	COPIER MAINTENANCE	2,099	1,800	2,300	2,500	2,500
266	BUILDING MAINTENANCE	30,835	24,500	24,500	45,000	45,000
283	TRAVEL/TRAINING EXPENSE	49,553	60,000	60,000	60,000	60,000
284	RECRUIT EXPENSE	5,329	8,500	8,500	8,500	8,500
288	DEPT/WORK SESSION	973	1,000	1,500	1,500	1,500

FUND 110-GENERAL FUND		DEPT-42100-POLICE DEPARTMENT				
OBJECT CODE		2013-2014 ACTUAL BUDGET	2014-2015 ORIGINAL BUDGET	2014-2015 AMENDED BUDGET	2015-2016 REQUESTED BUDGET	2015-2016 PROPOSED BUDGET
290	BR CO EQUIPMENT MAINTENANCE	0	1,950	1,950	1,950	1,950
299	JANITORIAL CONTRACT	29,940	31,500	31,500	31,500	31,500
311	POLICE SUPPLIES	21,206	6,000	6,000	6,000	6,000
313	BATTERIES	916	2,500	2,500	2,000	2,000
314	DVD-VIDEO/AUDIO	405	1,000	1,000	1,000	1,000
317	CRIME SCENE UNIT SUPPLIES	1,923	2,500	2,500	6,500	6,500
318	SRT/EOD (BOMB UNIT) SUPPLIES	6,365	7,500	7,500	11,500	11,500
319	OFFICE EXPENSE	24,246	28,000	24,900	28,000	28,000
320	PROTECTIVE VESTS-FED GRANT	80	0	8,913	0	0
321	PROTECT. VESTS-CITY FUNDED	16,804	11,600	11,600	12,000	12,000
322	OSHA SAFETY SUPPLIES	1,638	1,000	1,000	1,000	1,000
324	JANITORIAL SUPPLIES	2,818	3,500	3,500	3,500	3,500
326	UNIFORMS	53,757	53,000	53,000	60,000	60,000
327	AMMUNITION	36,583	40,000	45,500	44,000	44,000
329	FIRING RANGE	6,590	4,000	4,000	4,000	4,000
330	CODES ENFORCEMENT EDU SUPPLIES	0	1,000	1,000	1,000	1,000
331	GASOLINE EXPENSE	274,956	300,000	275,000	300,000	300,000
396	CANINE EXPENSE	1,778	2,500	2,500	2,500	2,500
511	INS-BLDGS & CONTENTS	10,797	11,200	12,100	12,100	12,100
512	INS-VEHICLES & EQUIP	66,833	68,750	61,350	61,350	61,350
513	INS-GENERAL LIABILITY	57,662	57,950	78,750	78,750	78,750
514	WORKER'S COMPENSATION	142,611	143,000	176,600	176,600	176,600
521	INS-EMPLOYEE BONDS	500	500	500	500	500
542	COMPUTER SOFTWARE SUPPORT	15,091	3,000	3,000	3,000	3,000
599	MISCELLANEOUS	908	500	500	500	500
770	HONOR GUARD EXPENSES	0	750	750	0	0
771	VOLUNTEER SERVICES	3,300	3,500	3,500	3,500	3,500
772	INVESTIGATIVE FUNDS	1,500	1,500	1,500	1,500	1,500
773	MAINSTREET BLOCK PARTY	4,197	2,500	2,500	2,500	2,500
774	SEX OFFENDER REGISTRY	469	0	16,055	0	0
776	NATIONAL NIGHT OUT	0	500	500	500	500
777	POLICE MEMORIAL EXP	0	0	0	0	0
Subtotal:		1,473,880	1,586,210	1,653,839	1,721,765	1,721,765
Capital outlay and debt service:						
939	E-TICKETING EQUIPMENT	0	0	27,600	0	0
940	DISTRIBUTED ANTENNA SYSTEM	0	0	4,800	23,588	23,588
941	GUNS/TASERS REPLACEMENT	30,809	31,000	31,000	31,000	31,000
942	SMALL EQUIPMENT	6,426	2,500	2,500	2,500	2,500
943	HWY SAFETY GRANT EQUIPMENT	5,396	0	5,000	0	0
947	OFFICE EQUIPMENT	0	1,000	1,000	1,500	1,500
948	COMPUTER EQUIPMENT	0	2,500	6,500	2,500	2,500
Subtotal:		42,631	37,000	78,400	61,088	61,088
TOTAL	DEPARTMENT 42100	8,639,658	9,186,551	8,930,119	9,322,799	9,322,799

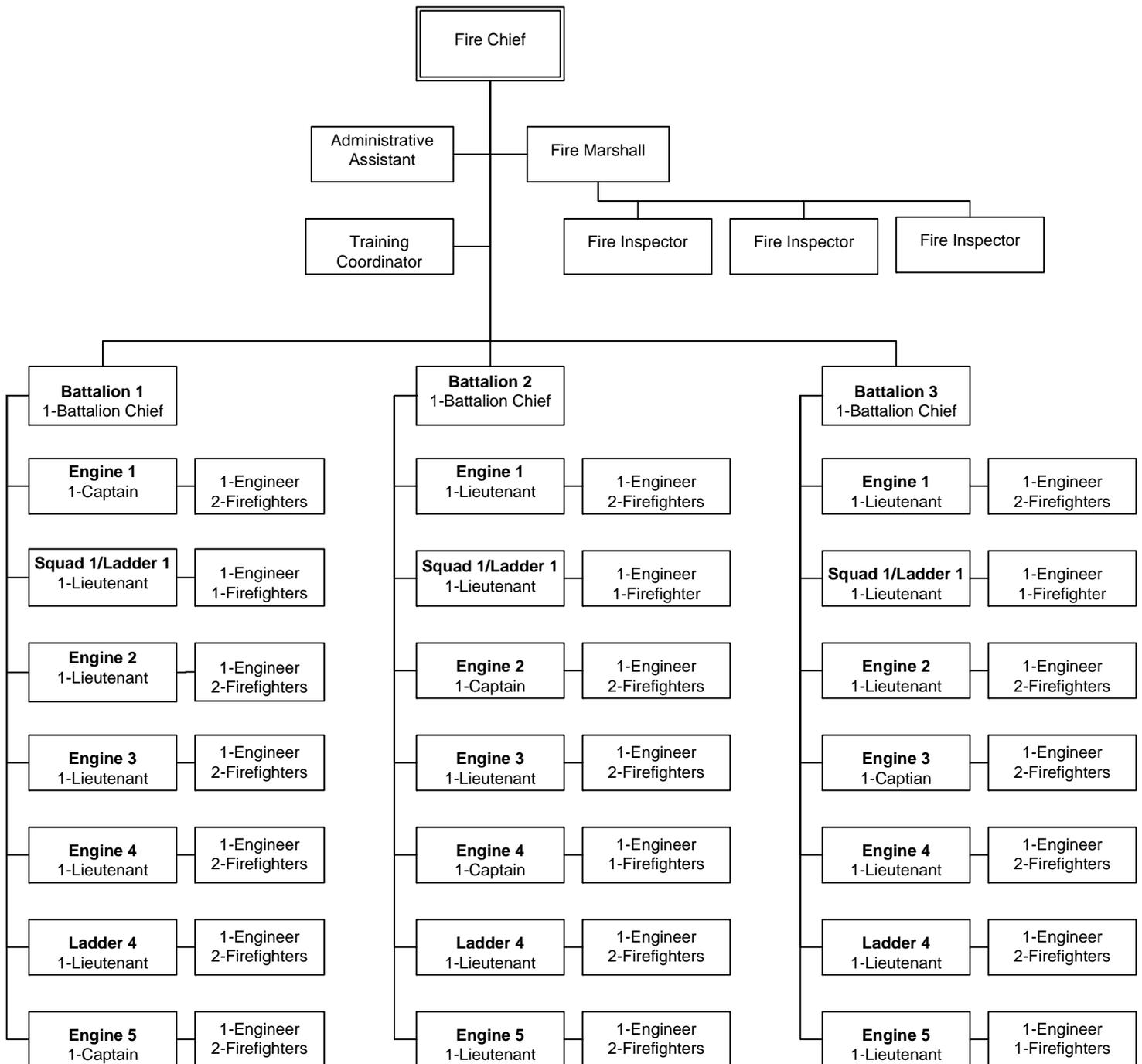
Cleveland Fire Department



Fire Chief Ron Harrison



Cleveland Fire Department



Cleveland Fire Department

Programs, Services, and Functions:

The Cleveland Fire Department (CFD) is currently made up of eighty-five (85) full-time firefighting positions and seven (7) staff positions. Staff personnel include the Fire Chief, Administrative Assistant, Training Officer, Fire Marshal, and three (3) Fire Inspectors. The department currently works out of five (5) stations.

Along with providing fire suppression, the Cleveland Fire Department provides vehicle extrication, medical first response, hazardous materials responses and technical rescue to emergencies within the city limits.

The Cleveland Fire Department continues to respond to all Priority One medical calls within the city limits. This is to enhance medical responses with the Bradley County Emergency Medical Service and does not involve medical transport. The calls for service in FY2014 for this type of incidents were 1,147.

The Cleveland Fire Department responded to 2,871 calls for service during FY2014. The estimated value of the property saved was \$22,965,470 and estimated property loss due to fire was \$1,579,109.

The Cleveland Fire Department retained an Insurance Services Organization Class 3 rating for the City of Cleveland residents.

The Training Division continued to aggressively train all firefighters utilizing a variety of different methods and compiling more than 17,338 hours of classroom and hands-on training in FY2014. Through continuous training, Cleveland firefighters have shown their dedication and commitment to their community, citizens, and their fellow firefighters.

Our Inspections Division conducted 1,558 Life Safety Inspections at commercial occupancies inside the city limits in FY2014.

The Fire Prevention/Arson Division made presentations to area schools as well as local businesses utilizing props, handouts, and our Fire Safety Smoke House, to more than 5,981 children and adults. Fire extinguisher training was provided to several local industries and medical facilities.

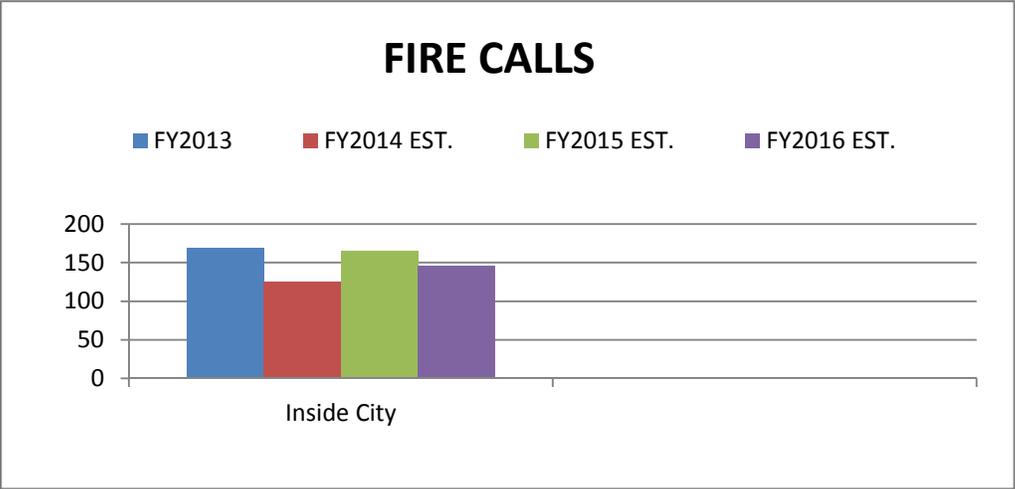
EXPENDITURE SUMMARY	FY 2014 Actual	FY 2015 Budgeted	FY 2016 Proposed	Percentage Increase
Personnel Expenditures	\$7,116,938	\$7,411,040	\$7,667,175	3.4%
Operating Expenditures	\$735,442	\$782,391	\$799,700	2.2%
Capital Outlay & Debt Service	\$46,236	\$65,252	\$47,100	-27.8%
Total Expenditures	\$7,898,616	\$8,258,683	\$8,513,975	3.1%
FTE's	92	92	92	

Goals and Objectives:

- Maintain the reduction in loss of life and property through education, prevention, and professional emergency management.
 - Purchase additional Fire Safety Materials and provide additional training classes to the public.
- Increase number of public information classes through the use of station Open Houses, school programs, and interactions with civic organizations.
 - Hold an annual Open House at all stations for the public to attend and observe live demonstrations of how our equipment is used in our daily jobs.
 - Present “show and tell” at schools throughout the year in addition to Fire Prevention month; as well as, encourage station tours for children and adults of all ages.
 - Offer informational speakers and have our CFD Honor Guard attend civic organization meetings.
- Acquire new and better equipment for firefighter safety.
 - Purchased new extrication equipment in FY2015 and trained a group of personnel to maintain and repair that equipment.
- Maintain or improve ISO rating by hiring additional firefighters and constructing stations and evaluate areas of possible improvement.
 - Hire 5 additional firefighters and fill 3 vacancies caused by recent retirements.
- Continue the Wellness Program for Cleveland Fire Personnel.
 - Annual physicals are required and conducted for each CFD personnel.
 - Annual Fit for Duty testing is required for all firefighters hired after 2007.
 - Peer Fitness Assessment is held annually.
 - One hour per day is dedicated to physical fitness.
 - Continue to replace fire administration and inspection vehicles over the next several years. Replaced two Inspector vehicles in FY2014 and replaced the Command vehicle in FY2015.
- Purchase new heavy Rescue apparatus to replace the current Squad 1.
 - We are in the process of preparing specs to bid new rescue apparatus in FY2015.

Performance Measures:

Measure Description	FY2013 (Actual)	FY2014 (Actual)	FY2015 (Estimated)	FY2016 (Projected)
Property Loss (\$) due to fire in City	\$1,251,277	\$1,579,109	\$1,517,866	\$1,544,987
Property Saved (\$) in City	\$50,191,426	\$22,965,470	\$69,831,964	\$22,965,470
Property Loss (\$) due to fire in Fringe Area	\$696,061	N/A	N/A	N/A
Property Saved (\$) in Fringe Area	\$3,756,644	N/A	N/A	N/A
# of Fatalities in City/Fringe Area	0	1	2	2
# of Injuries in City/Fringe Area	4	4	6	5
# of Certified Fire Personnel	85	87	87	92
# of First Responders	39	41	41	46
# of EMTs	35	34	34	34
# of Paramedics	5	5	4	4
<i>Population</i>				
City	42,386	42,774	43,202	43,634
Fringe	23,877	N/A	N/A	N/A
Fire Service cost per 1,000 population (City and Fringe)	\$114,211	\$184,659	\$191,164	\$195,122
Fire Inspections per 1,000 population (City only)	52.37	36.42	41.09	43.54
# of Buildings inspected (City only)	2,220	1,558	1,775	1,900
# of Fire education classes in schools & day cares	65	63	63	63
Structure/Vehicle fire calls per 1,000 population (City and Fringe)	4.98	2.95	3.84	3.35
# of Structure/vehicle fire calls in City	169	126	166	146
# of Structure/vehicle fire calls in Fringe Area	161	N/A	N/A	N/A
Fire Cause Determined	98%	88%	93%	95%
Restricted duty during the year	0	0	1	0
Cost per Structure/vehicle fire call	\$22,932	\$62,687	\$49,751	\$58,315
Average Response Time from Dispatch (City)	4 min/31 sec	4 min/48 sec	4 min/31 sec	4 min/39 sec
Average Response Time from Dispatch (Fringe)	6 min/05 sec	N/A	N/A	N/A



	FUND 110- GENERAL FUND		DEPT-42200- FIRE PROTECTION			
OBJECT CODE		2013-2014 ACTUAL BUDGET	2014-2015 ORIGINAL BUDGET	2014-2015 AMENDED BUDGET	2015-2016 REQUESTED BUDGET	2015-2016 PROPOSED BUDGET
Personnel and fringe benefits:						
111	SALARIES	4,256,270	4,407,775	4,429,498	4,525,744	4,525,744
111	TRAINING COORDINATOR CAPTAIN	0	10,423	0	0	0
112	OVERTIME	307,291	233,500	233,500	233,500	233,500
118	FIRE RUNS	1,024	4,000	4,000	4,000	4,000
119	SUPPLEMENTAL PAY	74,708	69,600	69,600	69,600	69,600
121	STATE GRANT-IN SVC	52,800	52,800	52,800	52,800	52,800
131	SERVICE AWARDS	2,125	2,050	2,050	2,150	2,150
132	LONGEVITY	53,575	54,762	54,762	57,400	57,400
133	SOLD VACATION	16,085	15,000	15,000	76,000	76,000
134	CHRISTMAS BONUS	9,962	10,290	10,290	13,611	13,611
135	COLLEGE PAY	0	0	0	0	0
140	DENTAL INSURANCE	53,774	57,746	57,746	61,790	61,790
141	SOCIAL SECURITY TAXES	342,049	373,067	373,067	389,584	389,584
142	HEALTH INSURANCE EXP	910,388	1,006,000	990,840	1,034,080	1,034,080
143	RETIREMENT EXP	922,505	970,367	970,367	999,641	999,641
144	LIFE/DISABILITY INSURANCE	49,206	56,460	56,460	56,460	56,460
145	VISION INSURANCE	0	0	15,160	15,915	15,915
148	EDUCATION REIMBURSEMENT	1,430	7,500	7,500	7,500	7,500
149	WORKER'S COMP CLAIMS	3,805	6,500	6,500	6,500	6,500
191	LAUNDRY & DRY CLEANING	17,303	18,400	18,400	18,400	18,400
192	IMMUNIZATIONS & PHYSICALS	42,638	42,500	42,500	42,500	42,500
195	RECRUIT TESTING	0	0	1,000	0	0
Subtotal:		7,116,938	7,398,740	7,411,040	7,667,175	7,667,175
Operating expenditures:						
211	POSTAGE EXPENSE	387	500	500	500	500
215	RADIO MAINTENANCE FEE	0	6,000	6,000	5,000	5,000
216	RADIO REPEATER MAINTENANCE	3,900	4,200	4,200	4,200	4,200
218	COMMUNICATIONS REPLACEMENT	14,591	3,000	3,000	3,000	3,000
221	PRINTING EXPENSE	382	500	500	500	500
233	SUBSC. & MEMBERSHIPS	3,367	3,200	3,200	3,200	3,200
235	LICENSE/CERTIFICATION RENEWAL	2,923	2,400	2,400	2,400	2,400
237	ADVERTISING EXPENSE	76	0	0	0	0
241	UTILITIES	100,726	121,300	93,700	110,000	110,000
245	TELEPHONE EXPENSE	88,249	68,000	68,000	71,000	71,000
260	APPARATUS/EQUIP TESTS	1,965	3,900	3,900	3,900	3,900
261	VEHICLE MAINTENANCE	115,592	80,000	129,816	125,000	125,000
262	SMALL EQUIP-REPAIR/REPLC	2,805	3,000	3,000	3,000	3,000
263	COPIER MAINTENANCE	1,992	2,500	2,500	2,500	2,500
265	EXTRICATION REPAIR/TEST	4,339	6,000	6,000	6,000	6,000
266	BUILDING MAINTENANCE	59,127	50,000	50,000	50,000	50,000
283	TRAINING/TRAVEL	16,064	16,000	16,000	16,000	16,000
284	TRAINING/EDUCATIONAL MATERIAL	3,640	4,000	4,000	5,000	5,000
288	MUTUAL AID MEALS	2,130	2,500	2,500	2,500	2,500
309	TOWELS/CLOTHS	360	800	600	800	800
313	BATTERIES	329	1,000	1,000	1,000	1,000
319	OFFICE EXPENSE	5,749	6,500	6,500	6,500	6,500
320	ARSON EXPENSE	0	1,500	1,500	1,500	1,500
322	SAFETY EXPENSE	1,955	4,500	3,500	4,500	4,500
323	MEDICAL SUPPLIES/EQUIPMENT	3,112	6,000	17,199	6,000	6,000
324	JANITORIAL SUPPLIES	16,059	16,000	16,000	16,000	16,000
325	BEDDING	1,794	2,000	4,000	2,000	2,000
326	UNIFORM EXPENSE	9,930	20,000	18,000	20,000	20,000
329	OPERATING SUPPLIES	3,956	6,500	6,500	6,500	6,500
331	GASOLINE EXPENSE	56,923	73,500	73,500	77,200	77,200

FUND 110- GENERAL FUND		DEPT-42200- FIRE PROTECTION				
OBJECT CODE		2013-2014 ACTUAL BUDGET	2014-2015 ORIGINAL BUDGET	2014-2015 AMENDED BUDGET	2015-2016 REQUESTED BUDGET	2015-2016 PROPOSED BUDGET
338	APPLIANCES-REPAIR/REPLC	3,206	5,500	5,500	5,500	5,500
344	PPE EQUIPMENT	15,496	15,000	17,000	17,000	17,000
398	EXTINGUISHER REFILLS	756	2,000	2,000	2,000	2,000
399	HAZMAT SUPPLIES	1,832	5,000	5,000	5,000	5,000
511	INS-BLDGS & CONTENTS	8,586	8,800	9,601	9,600	9,600
512	INS-VEHICLES & EQUIP	27,485	28,350	28,350	31,900	31,900
513	INS-GENERAL LIABILITY	44,901	44,901	46,464	52,100	52,100
514	WORKER'S COMPENSATION	97,719	108,349	114,200	114,200	114,200
599	MISCELLANEOUS	75	500	500	500	500
770	DONATIONS-HONOR GUARD	8,533	0	0	0	0
771	PUBLIC INFORMATION	0	500	500	500	500
772	CITY FUNDED-HONOR GUARD	1,299	1,000	1,000	2,000	2,000
773	FIRE PREVENTION PROG	2,923	3,700	4,200	3,700	3,700
777	DONATION EXPENSE	209	0	561	0	0
Subtotal:		735,442	738,900	782,391	799,700	799,700
Capital outlay and debt service:						
941	TRUCK EQUIPMENT	15,012	10,000	10,000	10,000	10,000
942	ISO FIREFIGHTING EQUIP	13,541	20,000	26,760	20,000	20,000
943	OFFICE EQUIPMENT	2,800	500	500	500	500
944	VEHICLE CONVERSION	0	0	3,192	0	0
946	EQUIP-BREATHING APPARATUS	11,190	7,500	18,000	10,000	10,000
947	FURNITURE	907	1,000	1,200	1,000	1,000
949	COMPUTER EQUIPMENT	0	0	0	0	0
953	SMALL EQUIPMENT	0	1,600	1,600	1,600	1,600
957	RADIO EQUIPMENT	2,786	4,000	4,000	4,000	4,000
Subtotal:		46,236	44,600	65,252	47,100	47,100
TOTAL	DEPARTMENT 42200	7,898,616	8,182,240	8,258,683	8,513,975	8,513,975

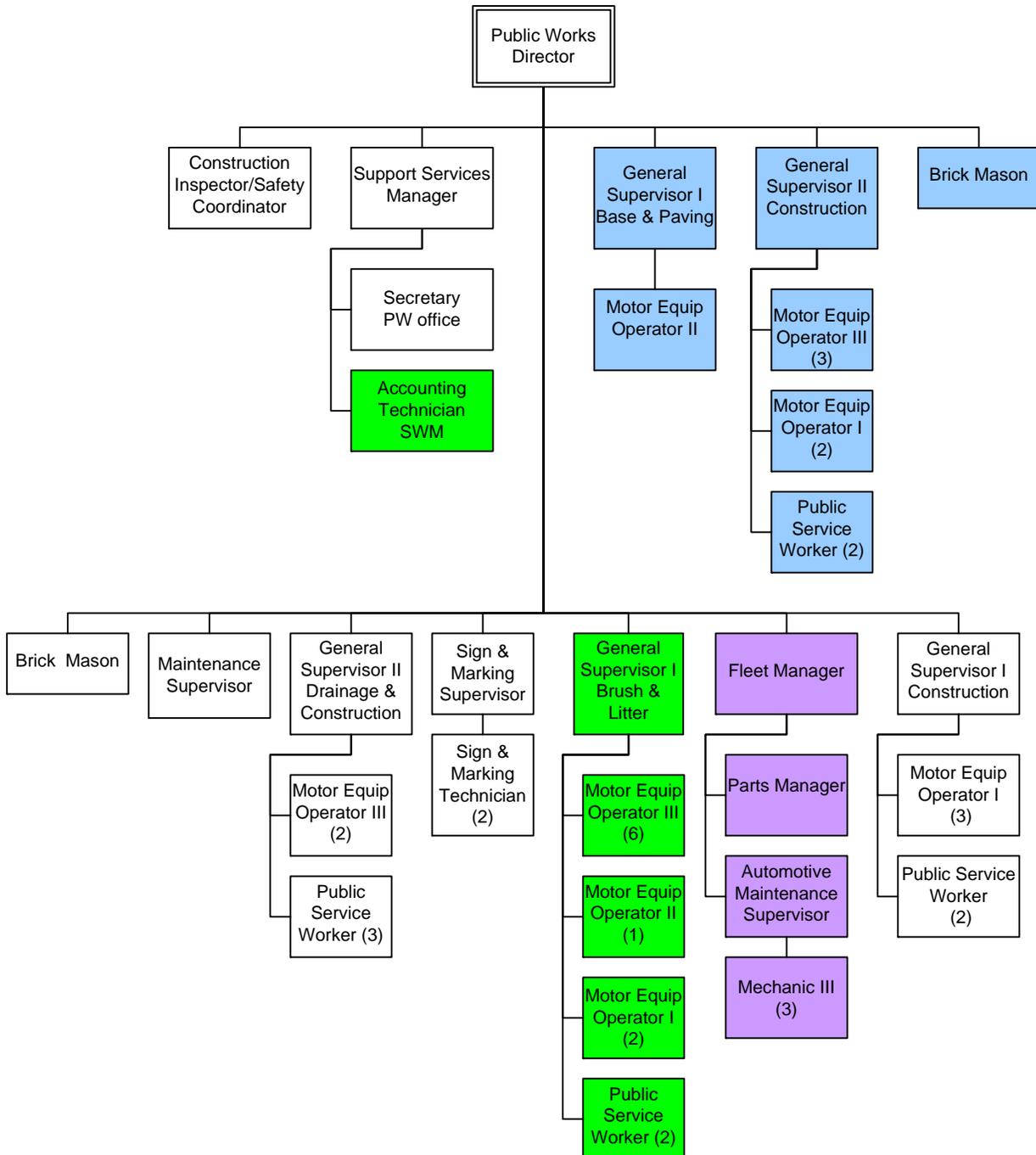
Public Works



Director Tommy Myers



Public Works Department



Public Works Department

Programs, Services, and Functions:

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

The department receives operating funding from three separate funds: the General Fund, Solid Waste Management Fund, and State Street Aid Fund. Public Works also has a Fleet Management division, which is an Internal Service Fund.

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

The Public Works Department utilizes a computerized, networked complaint tracking and work order system. One of the main features of this system is the capability of city departments to be able to view the status of requests and work orders when responding to citizen calls and complaints.

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

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

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

Major street paving is the largest capital item funded for Public Works. The department provides street inspections throughout the year in order to evaluate and prioritize paving needs. A construction inspector prepares and maintains logged records and documentation, which is utilized for the budget and bidding process. Inspectors grade streets on a scale from 1 through 5 (1 being the worst case scenario and 5 being the best). Therefore, a street graded “1” would need immediate attention and a grade of “2 through 5” means streets would be re-evaluated in two through five years consecutively. The annual list takes into consideration multiple street cuts and/or construction projects by Cleveland Utilities or other contractors.

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

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

The City has been able to perform a number of drainage projects internally. Having a dedicated crew for this purpose allows the City to take on larger projects that were otherwise beyond the department’s resources.

The City has a contract with Cleveland Utilities to give them full control of the traffic signals within the city. This includes traffic signal warrant studies, signal design, and signal timing and coordination plans. However, traffic related functions such as street closures and traffic sign requests are reviewed and carried out by the Public Works Department; and, any requests for traffic counts or the review of traffic plans for future development is handled by the Department of Development and Engineering Services’ City Engineer.

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

With the opening of the new Cleveland Regional Jetport, the airport has moved from being a division of Public Works to its own department. Although the airport is no longer under the direction of the Public Works Department, we will continue to provide support staff for the director and Airport Authority for any clerical needs.

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

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

PW Operations Division:

EXPENDITURE SUMMARY	FY 2014 Actual	FY 2015 Budgeted	FY 2016 Proposed	Percentage Increase
Personnel Expenditures	\$1,128,311	\$1,213,600	\$1,311,100	8.0%
Operating Expenditures	\$968,323	\$943,997	\$1,010,300	7.0%
Capital Outlay & Debt Service	\$5,597	\$11,600	\$4,800	-58.6%
Total Expenditures	\$2,102,231	\$2,169,197	\$2,326,200	7.2%
FTE's	21	21	21	

PW Street Lighting and Signals:

EXPENDITURE SUMMARY	FY 2014 Actual	FY 2015 Budgeted	FY 2016 Proposed	Percentage Increase
Personnel Expenditures	\$0	\$0	\$0	0%
Operating Expenditures	\$1,315,359	\$1,380,800	\$1,498,900	8.5%
Capital Outlay & Debt Service	\$0	\$4,000	\$4,000	0%
Total Expenditures	\$1,315,359	\$1,384,800	\$1,502,900	8.5%

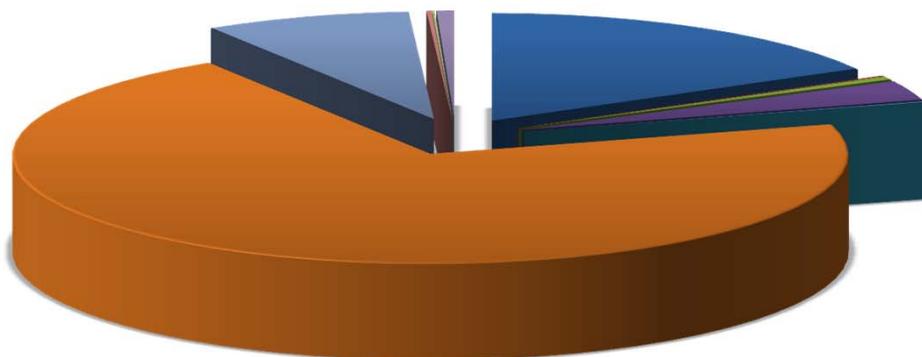
Goals and Objectives:

- Continue to inspect and repave all utility cuts.
- Increase the level of pothole patching.
- Continue street resurfacing program.
- Install new sidewalks and repair existing sidewalks.
- Continue drainage improvements to alleviate flooding.
- Provide in-house training on a greater level and increase training for all staff.
- Respond to complaints within two working days.
- Continue study of signal timing and traffic patterns.
- Study new technology and methods to prevent failure of street cuts.
- Continue work with TDOT to identify needed intersection improvement projects.

Performance Measures:

Measure Description	FY2013 (Actual)	FY2014 (Actual)	FY2015 (Estimated)	FY2016 (Projected)
Value of Street Repaving Contract	\$1,062,881	\$937,127	\$1,268,292	\$1,000,000
Value of Sidewalk, Curb, & Gutter Construction	\$20,181	\$25,367	\$37,853	\$30,000
# of Major Drainage Projects Completed	4	4	3	3
New Drainage Construction Costs (GASB)	\$317,201	\$400,371	\$300,000	\$170,000
Linear Feet of Drainage Pipe Installed	5,919	4,690	6,572	5,727
# of Stormwater Structures Installed	144	175	174	164
# of Utility Cut Permits	229	226	207	220
Value of Utility Cut Permits	\$55,185	\$50,916	\$61,493	\$55,864
# of Tons of Asphalt Used on Potholes	1,248	1,327	1,332	1,302
# Cubic Yards of Concrete/Flowable Fill for Street Cut Repair & Drainage Projects	606.50	770	400	592
# of CalLink complaints/work order requests	1,091	899	300	763
% of CalLink complaint/work orders completed/closed	84.00%	87.00%	85.00%	85.00%
# of CalLink complaint/work orders per 1,000 population	25.00	21.00	7.00	18.00

**City of Cleveland
CALLink System - Work Requests
FY 2013-14
Total Requests 1,025
Total Completed 875 (85.36%)**



■ Building Maintenance - 174

■ Cleveland Utilities - 1

■ Engineering - 5

■ Landscaping Maint. - 30

■ Public Works Director - 1

■ Public Works Operations - 722

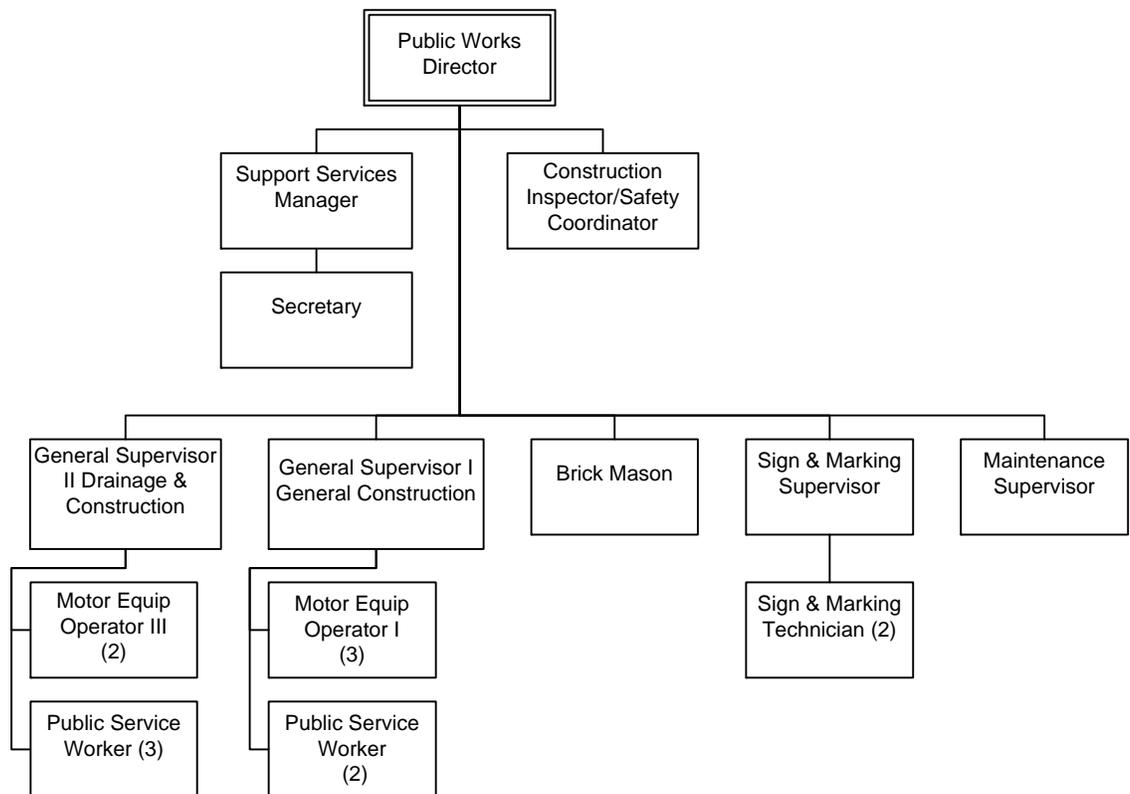
■ Sign Shop - 82

■ Solid Waste - 2

■ Storm Water Engineering - 1

■ Traffic Engineering - 7

Public Works Operations Division



	FUND 110-GENERAL FUND	DEPT-43110- PUBLIC WORKS OPERATIONS DIVISION				
OBJECT CODE		2013-2014 ACTUAL BUDGET	2014-2015 ORIGINAL BUDGET	2014-2015 AMENDED BUDGET	2015-2016 REQUESTED BUDGET	2015-2016 PROPOSED BUDGET
Personnel and fringe benefits:						
111	SALARIES	725,179	776,600	762,600	824,900	824,900
112	OVERTIME	13,525	10,800	10,800	11,200	11,200
113	SEASONAL LEAF EMPLOYEES	0	0	4,200	10,000	10,000
114	PART-TIME	6,786	7,000	7,000	6,800	6,800
119	SUPPLEMENTAL PAY	603	700	700	700	700
131	SERVICE AWARDS	900	600	600	1,200	1,200
132	LONGEVITY	13,700	15,200	15,200	15,800	15,800
133	SOLD VACATION	8,466	10,100	10,100	11,000	11,000
134	CHRISTMAS BONUS	2,057	2,200	3,000	2,300	2,300
135	COLLEGE PAY	125	200	200	200	200
140	DENTAL INSURANCE	9,747	10,300	10,500	11,400	11,400
141	SOCIAL SECURITY TAXES	55,579	63,000	63,000	68,000	68,000
142	HEALTH INSURANCE EXP	152,265	195,000	170,600	180,900	180,900
143	RETIREMENT EXPENSE	124,678	135,700	135,700	146,500	146,500
144	LIFE/DISABILITY INSURANCE	9,629	10,300	11,100	11,500	11,500
145	VISION INSURANCE	0	0	2,600	3,000	3,000
147	UNEMPLOYMENT COMPENSATION	0	0	0	0	0
148	EDUCATION REIMBURSEMENT	0	0	0	0	0
149	WORKER'S COMP CLAIMS	2,000	2,000	2,000	2,000	2,000
191	LAUNDRY & DRY CLEANING	19	600	600	600	600
192	PRE-EMPLOYMENT TESTING	321	200	200	200	200
197	SAFETY SHOES	2,732	2,900	2,900	2,900	2,900
Subtotal:		1,128,311	1,243,400	1,213,600	1,311,100	1,311,100
Operating expenditures:						
211	POSTAGE EXPENSE	20	200	200	200	200
215	800 MHZ RADIO EXPENSE	3,000	3,000	3,000	3,000	3,000
216	GPS	6,931	6,900	5,900	4,800	4,800
221	PRINTING EXPENSE	0	200	200	200	200
233	SUBSC. & MEMBERSHIPS	299	400	400	400	400
237	ADVERTISING EXPENSE	460	300	300	300	300
241	UTILITIES	32,113	34,200	31,700	33,800	33,800
245	TELEPHONE EXPENSE	24,271	25,000	28,500	28,500	28,500
257	SURVEYS	0	3,000	3,000	3,000	3,000
262	SMALL EQUIPMENT MAINT-SIGNS	178	0	0	0	0
266	BUILDING MAINTENANCE	15,726	11,000	11,000	11,000	11,000
267	INS REIMB - HVAC UNIT	44,868	0	0	0	0
283	TRAVEL & TRAINING EXP	486	1,000	1,000	2,000	2,000
288	DEPT WK SESSION	837	0	0	0	0
298	CONT SVCS-PEST CONTROL	934	1,000	1,000	1,000	1,000
319	OFFICE EXPENSE	3,862	5,800	5,600	5,800	5,800
321	OPERATING SUPPLIES	4,226	5,000	5,000	5,000	5,000
322	SAFETY SUPPLIES	4,833	1,500	3,900	4,000	4,000
324	JANITORIAL SUPPLIES	1,177	1,500	1,500	1,500	1,500
326	UNIFORM EXPENSE	8,743	10,000	10,000	10,200	10,200
331	GASOLINE EXPENSE	128,553	135,000	132,300	135,000	135,000
332	REPAIRS & PARTS	170,346	200,000	202,489	200,000	200,000
341	SIGN SHOP SUPPLIES	2,183	4,500	4,500	4,500	4,500
342	SIGN PARTS & SUPPLIES	86,787	50,000	47,600	50,000	50,000
344	MAJOR SAFETY MARKINGS	61,474	5,000	6,000	80,000	80,000
345	THERMOPLASTIC CONTRACT	28,225	40,000	39,000	30,000	30,000
471	PAVING & MATERIALS	272,254	275,375	328,808	325,000	325,000
511	INS-BLDGS & CONTENTS	4,842	4,900	5,200	5,200	5,200
512	INS-VEHICLES & EQUIP	16,623	16,700	9,700	9,700	9,700
513	INS-GENERAL LIABILITY	12,397	13,000	15,100	15,100	15,100
514	WORKER'S COMPENSATION	29,032	29,100	36,600	36,600	36,600
599	MISCELLANEOUS	409	500	500	500	500
799	INCENTIVE PROGRAM	2,234	4,000	4,000	4,000	4,000
Subtotal:		968,323	888,075	943,997	1,010,300	1,010,300

FUND 110-GENERAL FUND		DEPT-43110- PUBLIC WORKS OPERATIONS DIVISION				
OBJECT CODE		2013-2014 ACTUAL BUDGET	2014-2015 ORIGINAL BUDGET	2014-2015 AMENDED BUDGET	2015-2016 REQUESTED BUDGET	2015-2016 PROPOSED BUDGET
Capital outlay and debt service:						
941	SMALL EQUIPMENT	4,539	3,000	9,800	3,000	3,000
942	SMALL EQUIPMENT-SIGNS	1,058	1,800	1,800	1,800	1,800
Subtotal:		5,597	4,800	11,600	4,800	4,800
TOTAL	DEPARTMENT 43110	2,102,231	2,136,275	2,169,197	2,326,200	2,326,200

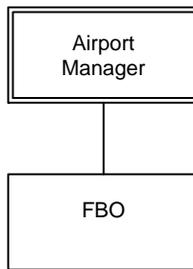
FUND 110-GENERAL FUND		DEPT-43130- STREET LIGHTING & SIGNALS				
OBJECT CODE		2013-2014 ACTUAL BUDGET	2014-2015 ORIGINAL BUDGET	2014-2015 AMENDED BUDGET	2015-2016 REQUESTED BUDGET	2015-2016 PROPOSED BUDGET
Operating expenditures:						
241	STREET LIGHTING - ENERGY	751,467	796,100	731,100	831,000	831,000
242	STREET LIGHTING - INVESTMENT	0	0	0	0	0
245	TELEPHONE EXPENSE	0	0	0	0	0
247	TRAFFIC LIGHT UTILITY SVC	27,535	35,000	30,000	30,000	30,000
248	POLE ATTACHMENTS	4,791	4,800	4,800	4,900	4,900
249	ITS MAINTENANCE SERVICES	141	1,000	1,000	8,000	8,000
264	TRAFFIC LIGHT REP/MAINT	527,487	540,900	610,900	622,000	622,000
343	TRAFFIC SIGNAL SUPPLIES	0	3,000	3,000	3,000	3,000
349	SIGNAL PREMPTION-CU	3,938	0	0	0	0
Subtotal:		1,315,359	1,380,800	1,380,800	1,498,900	1,498,900
Capital outlay and debt service:						
941	SMALL EQUIPMENT	0	4,000	4,000	4,000	4,000
942	CU-GREENWAY	0	0	0	0	0
Subtotal:		0	4,000	4,000	4,000	4,000
TOTAL	DEPARTMENT 43130	1,315,359	1,384,800	1,384,800	1,502,900	1,502,900

Cleveland Regional Jetport



Airport Manager Mark Fidler

Cleveland Regional Jetport



Cleveland Regional Jetport

Programs, Services, and Functions:

Commissioned by the Federal Aviation Administration on January 25, 2013, the Cleveland TN Regional Jetport (KRZR) stands poised to serve the transportation needs of Cleveland and the surrounding area. Located on Dry Valley Road NE, this beautiful facility is a tremendous asset and a very proud addition to the City of Cleveland. In 2014 the Tennessee Aeronautics Commission awarded the Jetport as “Airport of the Year”; a prestigious designation for the tremendous contributions of KRZR to our community.

Major projects presently underway at KRZR include both a new 20-unit T-hangar complex and a 700’ extension to the north end of Runway 03. These projects reflect the acknowledgement by Cleveland and the surrounding area of what a superb airport KRZR is. With demand exceeding capacity and no other aircraft storage available, the Airport Authority chose to invest in the development of another bank of two 10-unit T-hangars, similar to what was opened in 2014. This will allow more aircraft owners to locate their aircraft at KRZR, further expanding the customer base for fuel sales, maintenance, hangar leasing and personal property tax revenues for the City. The new hangars are already reserved with a waiting list that continues to grow with each passing week.

An extension to the runway was obvious in terms of continued development of the Jetport. With 5,500’, the available runway surface is adequate for most business and recreational flight operations. By odd circumstance, however, most of the Fortune 500 companies that have business relationships with Cleveland operate larger corporate jets which require longer runways for landing and takeoff. The addition of 700’ will yield a total available runway length of 6,200’ which will greatly enhance the performance capabilities of jet equipment flying to and from KRZR. International flights are now a reality and likely will become routine as the Jetport develops. Both the T-hangar project and runway extension project are scheduled for completion before years end.

Private and corporate hangar expansion continues at the Jetport. Recently, property has been leased by businesses who are establishing their flight operations department and corporate offices at the Jetport. We look forward to more development like this as the reputation of the Jetport grows.

While overseeing and managing the daily operation of the Jetport, the Airport Director continues to work with State and Federal officials to complete remaining projects while planning the future needs of the Jetport. As such, the Director frequently is required to attend various meetings, serving as KRZR’s representative. With funding requests of \$44,269,703 (\$6,127,796 local share), the Director continues to remain busy simultaneously managing airport staff to provide superior services to the Jetport’s guests. As Cleveland’s initial point of contact, KRZR remains committed to outstanding service with superb facilities and customer-oriented staff.

EXPENDITURE SUMMARY	FY 2014 Actual	FY 2015 Budgeted	FY 2016 Proposed	Percentage Increase
Personnel Expenditures	\$183,811	\$189,000	\$188,000	-0.5%
Operating Expenditures	\$601,693	\$916,600	\$1,071,800	16.9%
Capital Outlay & Debt Service	\$287	\$32,336	\$1,400	-95.7%
Total Expenditures	\$785,791	\$1,137,936	\$1,261,200	10.8%
FTE's	1	1	1	

Goals and Objectives:

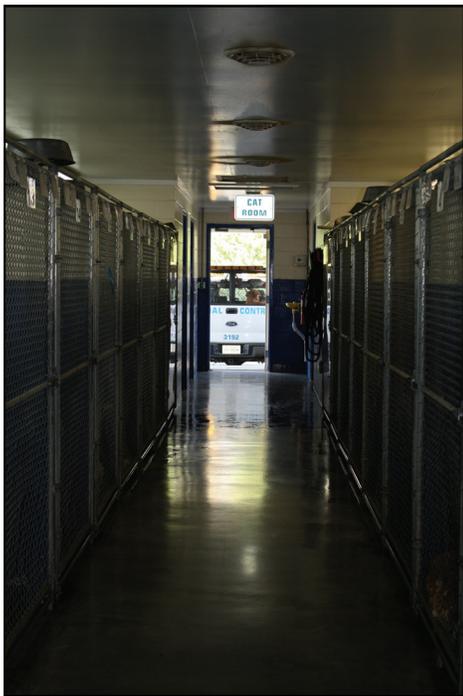
- Maintaining a safe and functional facility while increasing utilization of KRZR.
- Completion of 20 T-hangar type aircraft storage units
- Completion of 700' X 100' concrete extension of runway along with full-length taxiway and associated lighting system installation.
- Development of new GPS-WAAS Instrument Approaches, as required with runway extension.
- Promotion of the Jetport by assorted media and events attracting citizens to facility.
- Further development of available properties to individuals and businesses interested in property leasing opportunities at KRZR.
- Continued increases in revenues thru property leases, facility rentals, fuel sales, personal property taxes and assorted events.
- Continued development of community relationships related to airport expansion and overflight easement requirements.

Performance Measures:

Measure Description	FY2013 (Actual)	FY2014 (Actual)	FY2015 (Estimated)	FY2016 (Projected)
Total number of meetings booked for conference rooms	18	48	53	55
Total number of special events held	1	2	3	4
Total number of hangars on site	2	25	26	47
Total number of hangars occupied	2	25	26	47
Total aircraft based at airport	9	41	45	62
Total gallons of fuel sold	17,789	90,000	290,500	295,000
Number of inspections by State departments	1	2	2	3
Number of public meetings held by Airport Authority	11	12	11	12

FUND 110-GENERAL FUND		DEPT-52500- CLEVELAND REGIONAL JETPORT				
OBJECT CODE		2013-2014 ACTUAL BUDGET	2014-2015 ORIGINAL BUDGET	2014-2015 AMENDED BUDGET	2015-2016 REQUESTED BUDGET	2015-2016 PROPOSED BUDGET
Personnel and fringe benefits:						
111	SALARIES	68,905	70,900	70,900	73,400	73,400
119	CONTRACTED SERVICES-FBO	97,664	90,000	96,300	92,000	92,000
133	SOLD VACATIONS	0	1,400	1,400	1,500	1,500
134	CHRISTMAS BONUS	108	200	200	200	200
141	SOCIAL SECURITY TAXES	5,641	5,600	5,600	5,900	5,900
143	RETIREMENT EXP	10,352	12,100	12,100	12,600	12,600
144	LIFE/DISABILITY INSURANCE	677	1,000	1,000	900	900
149	WORKER'S COMP CLAIMS	0	500	500	500	500
191	LAUNDRY & DRY CLEANING	114	600	600	600	600
197	CLOTHING ALLOWANCE	350	400	400	400	400
Subtotal:		183,811	182,700	189,000	188,000	188,000
Operating Expenditures:						
211	POSTAGE/SHIPPING EXPENSE	80	300	300	300	300
221	PRINTING EXPENSE	59	500	500	500	500
228	SERVICE AGREEMENT-CU	400	0	0	0	0
237	ADVERTISING	4,609	5,000	4,500	5,000	5,000
239	SUBSC & MEMBERSHIP	1,245	1,000	1,000	1,000	1,000
241	UTILITIES EXPENSE	41,892	46,900	42,900	45,000	45,000
245	TELEPHONE EXPENSE	9,015	7,500	14,500	15,300	15,300
251	CONTRACTED SERV-SECURITY	269	2,200	700	1,000	1,000
266	BUILDING MAINTENANCE	3,471	3,000	5,700	6,000	6,000
267	GROUNDS MAINTENANCE	8,058	1,200	5,400	8,000	8,000
282	CAR ALLOWANCE	4,200	4,200	4,200	4,200	4,200
283	TRAVEL & TRAINING	1,652	4,500	2,500	3,000	3,000
288	DEPT/WORK SESSION MEALS	0	1,500	1,000	2,000	2,000
290	CREDIT CARD FEES	13,914	12,000	12,000	12,000	12,000
291	LEASE AGREEMENT EXPENSE	30,000	30,000	30,000	30,000	30,000
292	FUEL TRUCK LEASES	0	0	10,200	12,000	12,000
319	OFFICE SUPPLIES	432	1,200	1,200	1,200	1,200
321	OPERATING EXPENSE	0	0	0	1,500	1,500
324	JANITORIAL EXPENSE	0	0	0	2,000	2,000
331	GASOLINE EXPENSE	772	2,000	2,000	3,000	3,000
332	REPAIRS & PARTS	914	1,500	6,700	5,000	5,000
333	AVGAS & JETFUEL PURCHASE	469,817	757,500	757,500	900,000	900,000
511	INS-BLDGS & CONTENTS	7,518	8,500	9,800	9,800	9,800
513	INS-GENERAL LIABILITY	2,940	3,000	3,500	3,500	3,500
599	MISCELLANEOUS	436	500	500	500	500
Subtotal:		601,693	894,000	916,600	1,071,800	1,071,800
Capital outlay and debt service:						
921	HARDWICK-JONES HANGER	0	0	20,736	0	0
930	MITIGATION AT ROLLING HILLS	0	0	10,200	0	0
942	SMALL EQUIPMENT	287	1,400	1,400	1,400	1,400
Subtotal:		287	1,400	32,336	1,400	1,400
TOTAL	DEPARTMENT 41710	785,791	1,078,100	1,137,936	1,261,200	1,261,200

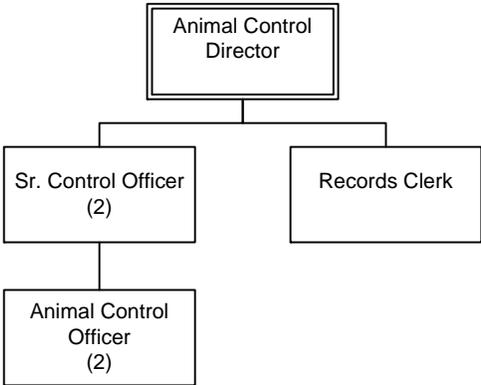
Animal Control



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



Animal Control



Animal Control

Programs, Services, and Functions:

This budget covers the costs to operate the City’s Animal Control Department. The department provided animal control services throughout Bradley County under a renewable annual contract with Bradley County until March 17, 2014. FY2015 budget was the first complete fiscal year that included Animal Control Services only within the city limits of Cleveland. The department also receives funding from the Meiler Estate Animal Shelter Trust Fund, Terry Wayne Robinson Estate, Hugh Gladden Estate and Howard William Zuker Estate.

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

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

EXPENDITURE SUMMARY	FY 2014 Actual	FY 2015 Budgeted	FY 2016 Proposed	Percentage Increase
Personnel Expenditures	\$394,667	\$347,369	\$372,764	7.3%
Operating Expenditures	\$170,956	\$192,302	\$130,020	-32.4%
Capital Outlay & Debt Service	\$1,002	\$1,100	\$1,100	0%
Total Expenditures	\$566,625	\$540,771	\$503,884	-6.8%
FTE's	8	6	6	

Goals and Objectives:

- Continue to provide high quality animal control services throughout the City.
- Continue to be pro-active in adoptions.
- Increase educational programs on the need for spay, neutering and vaccinations of all cats and dogs.
- Continue to actively respond to citizen complaints regarding animals and animal cruelty.

Performance Measures:

Measure Description	FY2013 (Actual)	FY2014* (Actual)	FY2015 (Estimated)	FY2016 (Projected)
# of Animals Picked-up in City	1,550	1,616	1,583	1,599
# of Calls in City	3,470	3,149	3,309	3,229
# of Animals Picked-up in County	2,807	895	0	0
# of Calls in County	3,718	1,545	180	180
# of Animals Adopted	2,237	1,188	1,266	1,279
# of Animals Euthanized	368	162	158	160
# of Animals Handled per Employee	545	151	263	266
Cost per Animal Handled	\$150.25	\$225.65	\$341.61	\$315.12
% of Animals Adopted vs. Euthanized	.06%	.07%	.08%	.07%
# of Animals Brought in from other Counties	0	1	1	1
# of Complaints Regarding Animals	7,188	4,994	3,100	3,050
# of Complaints Regarding Animal Cruelty	5	166	150	140
# of Educational Programs	1	1	1	1
# of Employees	8	6	6	6
# of Certified Animal Control Officers	4	4	4	4

*As previously noted the contract with Bradley County ended on March 17, 2014.

FUND 110-GENERAL FUND		DEPT-44110- ANIMAL CONTROL				
OBJECT CODE		2013-2014 ACTUAL BUDGET	2014-2015 ORIGINAL BUDGET	2014-2015 AMENDED BUDGET	2015-2016 REQUESTED BUDGET	2015-2016 PROPOSED BUDGET
Personnel and fringe benefits:						
111	SALARIES	251,139	222,891	217,891	221,400	221,400
112	OVERTIME	19,749	20,000	17,500	17,500	17,500
114	PART-TIME WAGES	624	2,000	2,000	2,000	2,000
131	SERVICE AWARDS	0	300	300	200	200
132	LONGEVITY	5,450	5,000	5,480	4,150	4,150
133	SOLD VACATIONS	0	700	825	825	825
134	CHRISTMAS BONUS	866	650	895	650	650
140	DENTAL INSURANCE	2,252	2,029	1,904	2,625	2,625
141	SOCIAL SECURITY EXPENSE	21,041	19,243	19,243	18,874	18,874
142	HEALTH INSURANCE EXP	39,642	35,801	32,801	51,300	51,300
143	RETIREMENT EXP	45,553	42,323	39,323	42,375	42,375
144	LIFE/DISABILITY INSURANCE	2,950	2,832	2,832	2,725	2,725
145	VISION INSURANCE	0	0	575	760	760
147	UNEMPLOYMENT COMPENSATION	0	0	500	0	0
148	EDUCATION REIMBURSEMENT	0	1,430	0	1,430	1,430
149	WORKER'S COMP CLAIMS	1,000	1,000	1,000	1,500	1,500
191	LAUNDRY AND DRY CLEANING	4,270	3,500	3,500	3,900	3,900
192	EMPLOYEE PHYSICALS	75	500	500	250	250
193	PROTECTIVE IMMUNIZATIONS	56	300	300	300	300
Subtotal:		394,667	360,499	347,369	372,764	372,764
Operating expenditures:						
211	POSTAGE EXPENSE	189	200	200	200	200
216	GPS SERVICES	0	0	2,100	2,100	2,100
217	CONTRACTED SVCS-VEHICLES	1,572	500	500	500	500
218	COMMUNICATION REPAIR/REPLACE	347	500	500	500	500
221	PRINTING EXPENSE	481	2,000	2,000	1,500	1,500
233	SUBSCRIPTIONS/MEMBERSHIPS	220	1,100	1,100	1,100	1,100
237	ADVERTISING EXPENSE	81	300	300	300	300
241	UTILITIES/PAGER	10,659	12,679	12,679	13,000	13,000
245	TELEPHONE	11,344	14,000	14,000	14,000	14,000
248	SPONSER ADOPTIONS	7,752	0	5,362	0	0
249	STATE GRANT SPAY/NEUTER	0	0	0	0	0
257	RESTRICTED-SPAY&NEUTER EXPENSE	0	0	39,057	0	0
258	ADOPTION SPAY/NEUTER EXPENSE	39,373	85,000	31,500	0	0
259	SICK/VETERINARY EXPENSE	22,580	10,000	10,000	15,000	15,000
261	VEHICLE MAINTENANCE	15,233	12,000	15,900	14,000	14,000
263	COPIER MAINTENANCE	459	600	600	600	600
265	GROUNDS IMPR & MAINT	0	0	0	0	0
266	BUILDING/GROUND MAINTENANCE	6,211	6,500	6,500	11,000	11,000
283	TRAINING & TRAVEL EXP	0	1,500	0	1,500	1,500
290	CREDIT CARD FEES	1,389	2,500	1,000	1,500	1,500
295	LANDFILL EXPENSE	759	1,200	1,200	900	900
299	JANITORIAL CONTRACT	6,035	6,720	6,720	6,720	6,720
319	OFFICE EXPENSE	1,987	2,500	2,500	2,500	2,500
322	OSHA SAFETY SUPPLIES	13	500	500	500	500
324	JANITORIAL SUPPLIES	6,293	6,700	6,700	6,700	6,700
326	UNIFORMS & SAFETY SHOES	2,473	3,000	3,700	4,000	4,000
327	AMMUNITION	0	500	250	250	250
331	GASOLINE EXPENSE	14,949	15,000	10,500	15,000	15,000
395	EUTHANASIA SUPPLIES	853	2,500	1,500	1,500	1,500
396	PET FOOD/ANIMAL SUPPLIES	8,926	7,500	4,500	4,500	4,500
430	DONATIONS-SHELTER VOLUNTEERS	0	0	282	0	0
511	INS-BLDGS & CONTENTS	437	500	500	500	500
512	INS-VEHICLES & EQUIP	1,385	1,450	1,450	1,450	1,450
513	INS-GENERAL LIABILITY	1,873	1,785	1,849	1,850	1,850
514	WORKER'S COMPENSATION	6,881	7,353	6,353	6,350	6,350
599	MISCELLANEOUS EXP	202	500	500	500	500
Subtotal:		170,956	207,087	192,302	130,020	130,020

FUND 110-GENERAL FUND		DEPT-44110- ANIMAL CONTROL				
OBJECT CODE		2013-2014 ACTUAL BUDGET	2014-2015 ORIGINAL BUDGET	2014-2015 AMENDED BUDGET	2015-2016 REQUESTED BUDGET	2015-2016 PROPOSED BUDGET
Capital outlay and debt service:						
949	REPLACEMENT EQUIPMENT	1,002	1,100	1,100	1,100	1,100
Subtotal:		1,002	1,100	1,100	1,100	1,100
TOTAL	DEPARTMENT 44110	566,625	568,686	540,771	503,884	503,884

Wellness, Safety & Risk Management Program



Hazard Communication Standard Pictogram

As of June 1, 2015, the Hazard Communication Standard (HCS) will require pictograms on labels to alert users of the chemical hazards to which they may be exposed. Each pictogram consists of a symbol on a white background framed within a red border and represents a distinct hazard(s). The pictogram on the label is determined by the chemical hazard classification.

HCS Pictograms and Hazards

<p>Health Hazard</p>  <ul style="list-style-type: none"> ▪ Carcinogen ▪ Mutagenicity ▪ Reproductive Toxicity ▪ Respiratory Sensitizer ▪ Target Organ Toxicity ▪ Aspiration Toxicity 	<p>Flame</p>  <ul style="list-style-type: none"> ▪ Flammables ▪ Pyrophorics ▪ Self-Heating ▪ Emits Flammable Gas ▪ Self-Reactives ▪ Organic Peroxides 	<p>Exclamation Mark</p>  <ul style="list-style-type: none"> ▪ Irritant (skin and eye) ▪ Skin Sensitizer ▪ Acute Toxicity ▪ Narcotic Effects ▪ Respiratory Tract Irritant ▪ Hazardous to Ozone Layer (Non-Mandatory)
<p>Gas Cylinder</p>  <ul style="list-style-type: none"> ▪ Gases Under Pressure 	<p>Corrosion</p>  <ul style="list-style-type: none"> ▪ Skin Corrosion/Burns ▪ Eye Damage ▪ Corrosive to Metals 	<p>Exploding Bomb</p>  <ul style="list-style-type: none"> ▪ Explosives ▪ Self-Reactives ▪ Organic Peroxides
<p>Flame Over Circle</p>  <ul style="list-style-type: none"> ▪ Oxidizers 	<p>Environment (Non-Mandatory)</p>  <ul style="list-style-type: none"> ▪ Aquatic Toxicity 	<p>Skull and Crossbones</p>  <ul style="list-style-type: none"> ▪ Acute Toxicity (fatal or toxic)

For more information:
OSHA® Occupational Safety and Health Administration
 U.S. Department of Labor
www.osha.gov (800) 321-OSHA (6742)

OSHA 3491-02 2012

Wellness, Safety & Risk Management Program

Wellness, Safety & Risk Manager
1 FTE

Wellness, Safety & Risk Management Program

Programs, Services and Functions:

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

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

The City of Cleveland's Wellness Committee also meets the third Thursday of each month. The committee's objective is to explore and review programs and incentives to reduce health insurance claims and promote wellness to fellow employees. The committee is made up of six members, representing departments of the City. Each committee member is responsible for gathering and distributing information regarding wellness programs and incentives, to their respective departments and assist in the maintenance of the Wellness Center. The Wellness, Safety & Risk Manager also serves as Chairman for this committee.

This budget provides funding for the salary and benefits for the Wellness, Safety & Risk Manager as well as funding for some OSHA mandated training, CPR/AED First Aid training, a funding match for the TML Safety Grant, the TML Driver Safety Grant, Wellness Center maintenance and equipment and safety supplies. All other needs are the responsibility of the individual departments.

EXPENDITURE SUMMARY	FY 2014 Actual	FY 2015 Budgeted	FY 2016 Proposed	Percentage Increase
Personnel Expenditures	\$74,260	\$79,890	\$82,570	3.3%
Operating Expenditures	\$38,118	\$41,280	\$44,280	7.3%
Capital Outlay & Debt Service	\$0	\$0	\$0	0%
Total Expenditures	\$112,378	\$121,170	\$126,850	4.7%
FTE's	1	1	1	

Goals and Objectives:

- Maintain MSDS inventory
- Schedule and conduct required safety training for employees
- Ensure the City of Cleveland remains in compliance with OSHA and TOSHA mandates and regulations
- Communicate with departments to ensure a safe workplace for employees and maintain statistical loss information, reducing injuries and lost time accidents by 5%
- Continue implementation of the safety incentive program to reduce lost time accidents by 5%
- Review accidents that occur in order to prevent future accidents of the same nature
- Conduct CPR/AED & First Aid classes for employees
- Increase safety training opportunities for employees
- Continue monthly Safety Inspections of city-owned properties
- Manage maintenance of Wellness Center & Equipment
- Communicate Wellness Awareness and provide programs to employees as well as provide Fitness Classes to reduce health insurance costs.
- Maintain communication with insurance agency, reviewing costs and trends, in order to reduce claims

Performance Measures:

Measure Description	FY2013 (Actual)	FY2014 (Actual)	FY2015 (Estimated)	FY2016 (Projected)
% of Departments with Right-To-Know (RTK) Centers	100%	100%	100%	100%
# of Annual Inspections by TML	2	2	2	2
# of City Buildings/Playgrounds Inspected	32	32	32	32
# of OSHA/TOSHA Citations issued	0	0	0	0
Lost Time Accidents	5	12	5	5
Total number of recordable injuries	8	14	8	8
Wellness Programs offered to employees	2	2	2	2
Fitness Classes provided to employees	100	156	160	150
Safety training session provided to employees	3	6	6	6

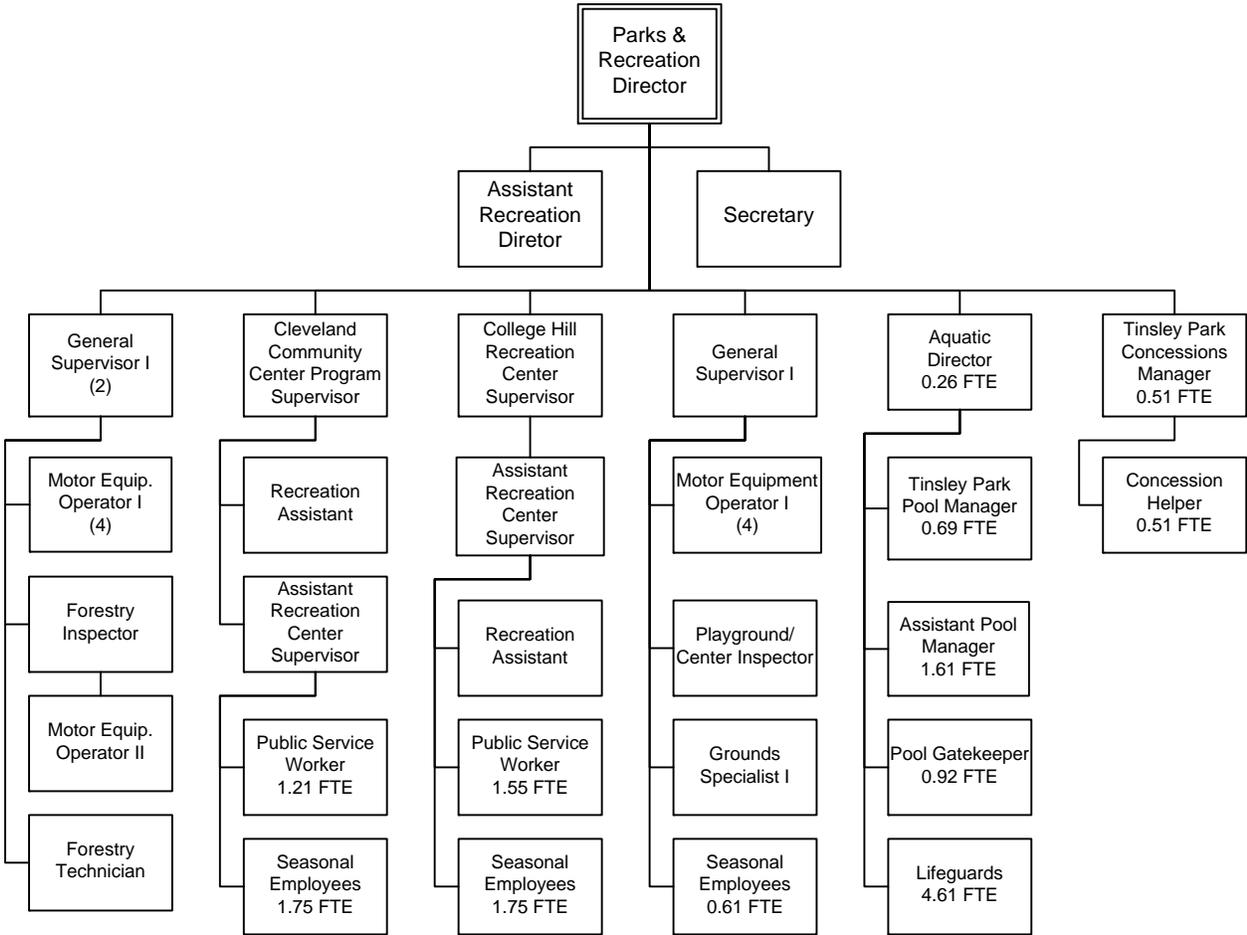
A safety incentive program was implemented as an effort to reduce the lost time injury statistics. The city reports work-related injuries to OSHA (Occupational Safety and Health Administration) as required on a calendar-year basis.

	FUND 110-GENERAL FUND	DEPT-44190- WELLNESS, SAFETY & RISK MANAGEMENT PROGRAM				
OBJECT CODE		2013-2014 ACTUAL BUDGET	2013-2015 ORIGINAL BUDGET	2014-2015 AMENDED BUDGET	2015-2016 REQUESTED BUDGET	2015-2016 PROPOSED BUDGET
Personnel and fringe benefits:						
111	SALARIES	51,735	55,703	55,703	57,660	57,660
131	SERVICE AWARDS	0	0	0	0	0
132	LONGEVITY	1,250	1,300	1,300	1,350	1,350
133	SOLD VACATIONS	989	1,000	1,000	1,110	1,110
134	CHRISTMAS BONUS	108	100	100	150	150
135	COLLEGE PAY	280	280	280	280	280
140	DENTAL INSURANCE	296	300	300	320	320
141	SOCIAL SECURITY TAXES	4,055	4,457	4,457	4,410	4,410
142	HEALTH INSURANCE	5,541	6,300	6,300	6,620	6,620
143	RETIREMENT EXPENSES	9,044	9,470	9,470	9,580	9,580
144	LIFE/DISABILITY INSURANCE	612	630	630	640	640
145	VISION INSURANCE	0	0	0	100	100
197	CLOTHING ALLOWANCE	350	350	350	350	350
Subtotal:		74,260	79,890	79,890	82,570	82,570
Operating expenditures:						
239	HAZARD COMM/CPR/AED	231	200	200	200	200
245	TELEPHONE	1,597	1,100	1,100	3,000	3,000
262	EQUIPMENT MAINTENANCE	9,386	9,400	9,400	9,400	9,400
266	BUILDING MAINTENANCE	0	4,000	4,000	5,000	5,000
283	TRAINING AND TRAVEL	970	1,500	1,500	1,500	1,500
299	JANITORIAL CONTRACT	5,940	6,000	6,000	6,000	6,000
319	OFFICE SUPPLIES	107	100	100	100	100
324	WELLNESS CTR OPERATIONS	3,984	3,530	3,530	3,530	3,530
329	SAFETY SUPPLIES	0	100	100	100	100
331	GASOLINE EXPENSE	184	200	200	200	200
343	TML DRIVER SAFETY GRANT	10,021	10,000	10,000	10,000	10,000
344	TML SAFETY GRANT	3,670	4,000	4,000	4,000	4,000
512	INS-VEHICLES	310	350	350	350	350
513	INS-GENERAL LIABILITY	295	300	300	400	400
599	MISCELLANEOUS EXPENSE	652	500	500	500	500
799	INCENTIVE PROGRAM	771	0	0	0	0
Subtotal:		38,118	41,280	41,280	44,280	44,280
TOTAL	DEPARTMENT 44190	112,378	121,170	121,170	126,850	126,850

Parks and Recreation



Parks & Recreation Department



Parks and Recreation Department

Programs, Services, and Functions:

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

- Administration and Maintenance
- Landscape Maintenance
- College Hill Recreation Center
- Cleveland Community Center
- Tinsley Park

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

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

The other three budgets in the General Fund cover the costs to run the College Hill Recreation Center; Cleveland Community Center and Tinsley Park, the City's major ball field location.

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

- Greater Cleveland Soccer Association, which has helped the City develop the Mouse Creek Road soccer complex
- Bradley/Cleveland Youth Football Program
- Aqua Tigers Swim Team
- Cleveland Youth Softball
- Water Dog Swim Team
- Youth Baseball

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

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

In May, 2016 the City Council voted to lease the Waterville Golf Course, an 18-hole public course located on Dalton Pike.

The soccer complex hosts several regional tournaments and has both spring and fall programs. There are currently over 500 participants in the program. City staff, under the direction of the Golf Course manager, maintains the fields at the soccer complex. In FY2009 the complex became home to the CHS Soccer Teams. Improvements completed were stadium fencing, team bleachers, new score boards and sidewalks.

Construction was completed on Phase VI at Fletcher Park, the city's passive park located on Tennessee Nursery Road. Phase VI consists of a trail around the perimeter of the back meadow that was completed using a State RTP grant. The Fletcher Park springhouse was also restored this year through donations from citizens.

Ongoing investment in Tinsley's ball fields is vital to the community's economic development and tourism efforts, as softball tournaments are an important tourist attraction. These tourists fill Cleveland's hotels, eat in its restaurants and patronize its shops, infuse sales tax and business tax revenues, provide local jobs and benefit small businesses while reducing the tax burden of local property taxpayers. Tinsley received new tennis court lights in spring 2012. The lights were funded by an energy grant. In spring 2013 new dugouts with benches were built and new vinyl seat covers were put on the bleachers and the restrooms were renovated. This fiscal year we will be repairing the tennis courts and adding a new dog park.

The city's parks are well utilized by City, Bradley County and surrounding area residents, causing equipment to wear and need repairs or replacement. Equipment is inspected regularly so repairs or replacements can be made on a priority basis. The City attempts to replace or upgrade some of its playground equipment annually, reducing the need to repair or replace all equipment simultaneously and spreading the capital investment out over a longer timeframe. Tinsley Park has received a state grant for a new universal playground and restrooms; work was completed on this project in March 2012. Stuart School has received a commitment from the Cleveland Civitan Club for the replacement of the playground; the new playground project was completed in the spring of 2012.

The City plans to continue with improvements at its College Hill Recreation Center and nearby Mosby Park this fiscal year. Improvements made in past years include a new multipurpose field, concession stand, rest rooms and walking track located at Shepard and East Streets. New outdoor basketball court and playground equipment were installed at Mosby Park. The College Hill Recreation gym was painted and the floor was refurbished. In June 2014, Mosby Park opened for the summer with a new pool. The project was funded with a 50/50 grant match and CDBG funds, CDBG funds have been used on most of these projects, leveraging federal funds with local capital budget funds to maximize the impact on recreational opportunities in low-and moderate-income areas of Cleveland.

South Cleveland Community Center’s pool was replaced with an addition of a spray park. This project was funded through the Sales Tax Capital Projects Fund and was completed summer 2012. In FY2014 they received a new roof, which was funded through an energy grant, a new basketball court and a storage building. We are replaced/redid the restrooms, they are now compliant with ADA standards.

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

P & R Administration and Maintenance:

EXPENDITURE SUMMARY	FY 2014 Actual	FY 2015 Budgeted	FY 2016 Proposed	Percentage Increase
Personnel Expenditures	\$574,843	\$611,675	\$664,175	8.6%
Operating Expenditures	\$212,697	\$243,783	\$259,800	6.6%
Capital Outlay & Debt Service	\$8,739	\$39,875	\$39,890	0.03%
Total Expenditures	\$796,279	\$895,333	\$963,865	7.6%
FTE's	13	9.8	10.61	

Landscape Maintenance:

EXPENDITURE SUMMARY	FY 2014 Actual	FY 2015 Budgeted	FY 2016 Proposed	Percentage Increase
Personnel Expenditures	\$352,152	\$420,350	\$500,600	19%
Operating Expenditures	\$148,570	\$153,549	\$156,300	1.8%
Capital Outlay & Debt Service	\$134,745	\$44,811	\$50,811	13.4%
Total Expenditures	\$635,467	\$618,710	\$707,711	14.4%
FTE's	7	7	9	

College Hill Recreation Center:

EXPENDITURE SUMMARY	FY 2014 Actual	FY 2015 Budgeted	FY 2016 Proposed	Percentage Increase
Personnel Expenditures	\$216,778	\$232,300	\$236,850	1.9%
Operating Expenditures	\$136,153	\$146,650	\$155,050	5.7%
Capital Outlay & Debt Service	\$695	\$1,000	\$7,500	650%
Total Expenditures	\$353,626	\$379,950	\$399,400	95.1%
FTE's	5.2	5.2	6.3	

Cleveland Community Center:

EXPENDITURE SUMMARY	FY 2014 Actual	FY 2015 Budgeted	FY 2016 Proposed	Percentage Increase
Personnel Expenditures	\$283,725	\$289,000	\$243,900	-15.6%
Operating Expenditures	\$78,638	\$90,800	\$106,800	17.6%
Capital Outlay & Debt Service	\$3,491	\$2,500	\$7,700	2.1%
Total Expenditures	\$365,854	\$382,300	\$358,400	-6.2%
FTE's	7.34	7.34	5.96	

Tinsley Park Operations:

EXPENDITURE SUMMARY	FY 2014 Actual	FY 2015 Budgeted	FY 2016 Proposed	Percentage Increase
Personnel Expenditures	\$112,687	\$121,200	\$176,300	45.5%
Operating Expenditures	\$109,929	\$117,950	\$129,350	96%
Capital Outlay & Debt Service	\$138	\$2,000	\$6,000	200%
Total Expenditures	\$222,754	\$241,150	\$311,650	29.2%
FTE's	7.34	7.34	9.11	

Waterville Golf Course:

EXPENDITURE SUMMARY	FY 2014 Actual	FY 2015 Budgeted	FY 2016 Proposed	Percentage Increase
Personnel Expenditures	\$326,095	\$236,300	\$0	-100%
Operating Expenditures	\$150,246	\$81,200	\$0	-100%
Capital Outlay & Debt Service	\$29,286	\$29,480	\$0	-100%
Total Expenditures	\$505,627	\$346,980	\$0	-100%
FTE's	9.85	9.85	0	

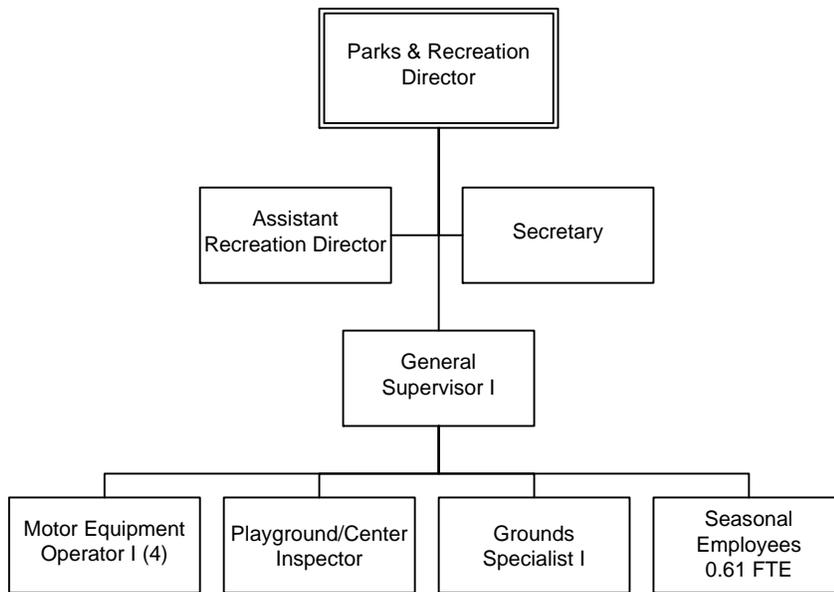
Goals and Objectives:

- Increase recreational opportunities for the entire community.
- Increase basketball participants in the city by 20% in FY2015.
- Implement a Recreation Long-Range Master Plan.
- Continue to implement the Master Plan for College Hill Community Center.
- Continue improvement of the skateboard park.
- Implement Phases II and III of Roadscapes Project on 25th Street.
- Continue to be recognized as a Tree City.
- Increase Cleveland’s green footprint by planting 5% more trees annually.
- Identify trees and place signage for various species living along the greenway.

Performance Measures:

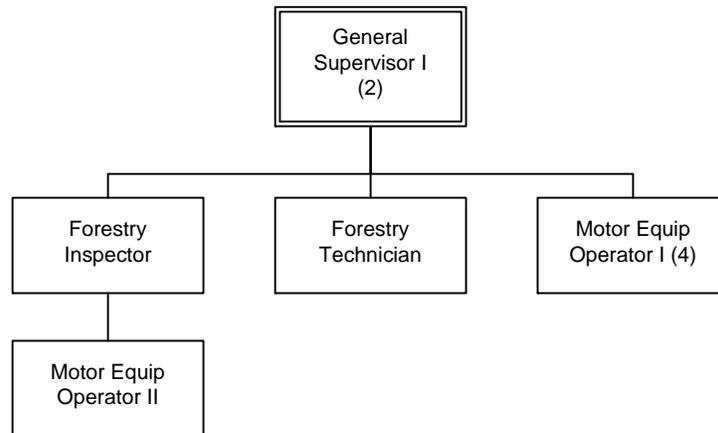
Measure Description	FY2013 (Actual)	FY2014 (Actual)	FY2015 (Estimated)	FY2016 (Projected)
# of Softball League Participants	1,630	500	324	400
# of Basketball League Participants	270	200	210	250
# of Soccer League Participants	985	850	900	900
# of Football League Participants	270	55	70	100
# of Aqua Tigers Participants	135	145	135	150
# Mosby Park Water Dogs	115	124	124	130
# of Sports for Youth Participants	675	2,197	2,121	2,250
# of Softball Tournaments	17	18	20	22
# Acres of Parks and Recreation Facilities	191	289	289	289
Number of Golf Rounds Played	6,000	8,000	4,020	N/A
Dollars per Golf Round	\$13.00	\$25.00	\$25.00	N/A
CSGC Memberships	39	57	86	N/A
Sr/Jr	27	26	25	N/A
Single	8	7	9	N/A
Family	4	2	3	N/A
# of Trees Trimmed Annually	871	725	650	675
# of Trees Planted Annually	298	296	225	250

Parks & Recreation Administration & Maintenance Division



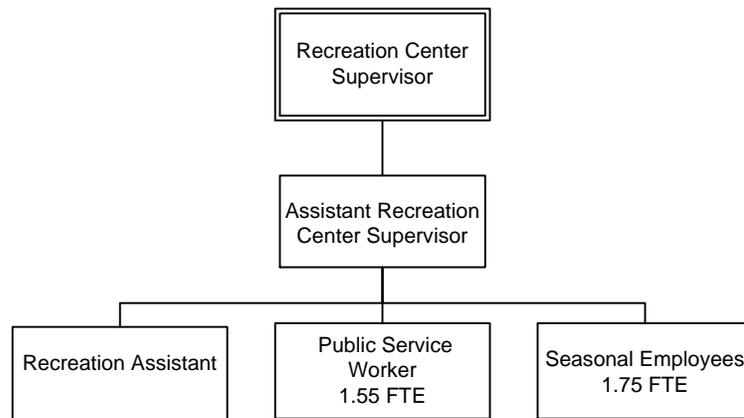
	FUND 110-GENERAL FUND		DEPT-44420- PARKS & RECREATION			
OBJECT CODE		2013-2014 ACTUAL BUDGET	2014-2015 ORIGINAL BUDGET	2014-2015 AMENDED BUDGET	2015-2016 REQUESTED BUDGET	2015-2016 PROPOSED BUDGET
Personnel and fringe benefits:						
111	SALARIES	364,665	352,600	386,000	415,600	415,600
112	OVERTIME	3,950	2,500	3,500	4,500	4,500
114	PART TIME WAGES	12,361	19,000	10,000	10,000	10,000
131	SERVICE AWARDS	250	0	0	450	450
132	LONGEVITY	4,150	4,400	4,550	5,900	5,900
133	SOLD VACATION	1,985	2,600	2,600	3,600	3,600
134	CHRISTMAS BONUS	1,083	1,000	1,400	1,500	1,500
135	COLLEGE PAY	125	125	125	125	125
140	DENTAL INSURANCE	4,779	4,500	5,000	5,500	5,500
141	SOCIAL SECURITY TAXES	27,619	29,400	31,300	33,700	33,700
142	HEALTH INSURANCE EXP	83,947	87,000	93,000	101,900	101,900
143	RETIREMENT EXP	63,314	60,800	66,700	71,600	71,600
144	LIFE/DISABILITY INSURANCE	4,113	4,400	4,500	6,500	6,500
145	VISION INSURANCE	0	0	1,200	1,500	1,500
147	UNEMPLOYMENT COMP	0	0	0	0	0
149	WORKER'S COMP CLAIMS	1,751	900	1,000	1,000	1,000
191	LAUNDRY & DRY CLEANING	751	500	800	800	800
Subtotal:		574,843	569,725	611,675	664,175	664,175
Operating expenditures:						
211	POSTAGE EXPENSE	118	200	200	200	200
216	GPS SERVICES	5,584	0	5,600	6,600	6,600
233	MEMBERSHIP	740	1,500	1,500	2,500	2,500
237	ADVERTISING	249	300	300	300	300
241	UTILITIES	13,435	11,200	11,000	11,800	11,800
245	TELEPHONE EXPENSE	10,637	9,000	10,000	11,800	11,800
261	VEHICLE MAINTENANCE	33,726	42,000	38,000	40,000	40,000
262	EQUIPMENT REPAIRS	952	4,500	3,689	4,500	4,500
265	GROUNDS MAINT EXPENSE	33,253	24,000	22,500	24,000	24,000
266	PLAYGROUND MULCH	0	15,000	15,000	15,000	15,000
267	FLETCHER BLDG EXP	12,832	9,000	9,000	12,000	12,000
268	GREENWAY UTILITIES	15,788	48,000	35,000	40,000	40,000
269	GREENWAY MAINTENANCE	5,498	10,000	10,000	10,000	10,000
282	CAR ALLOWANCE	4,200	4,200	4,200	4,200	4,200
283	TRAINING/TRAVEL EXP	4,112	4,500	5,500	8,000	8,000
319	OFFICE EXPENSE	1,389	1,300	1,300	1,500	1,500
326	UNIFORM EXPENSE	3,454	3,500	3,500	5,000	5,000
331	GASOLINE EXPENSE	41,293	40,000	38,000	40,000	40,000
511	INS-BLDGS & CONTENTS	3,932	4,000	4,300	5,000	5,000
512	INS-VEHICLES & EQUIP	6,295	6,300	2,000	2,000	2,000
513	INS-GENERAL LIABILITY	4,662	4,700	5,800	5,800	5,800
514	WORKER'S COMPENSATION	5,324	5,400	6,600	6,600	6,600
599	MISCELLANEOUS EXP	176	500	500	500	500
731	OLD TIMERS BANQUET	1,370	2,500	2,500	2,500	2,500
732	GREENWAY PUBLIC ARTS COMM	3,678	0	7,794	0	0
Subtotal:		212,697	251,600	243,783	259,800	259,800
Capital expenditures and debt service:						
948	EQUIPMENT LEASE-MOWERS	6,000	6,000	0	0	0
949	SMALL EQUIPMENT	2,739	1,000	1,000	2,500	2,500
951	BLDG @ SOCCER COMPLEX	0	0	1,500	0	0
952	EQUIP LEASE-REPLACEMENT	0	0	37,375	37,390	37,390
Subtotal:		8,739	7,000	39,875	39,890	39,890
TOTAL	DEPARTMENT 44420	796,279	828,325	895,333	963,865	963,865

Parks & Recreation Landscape Maintenance



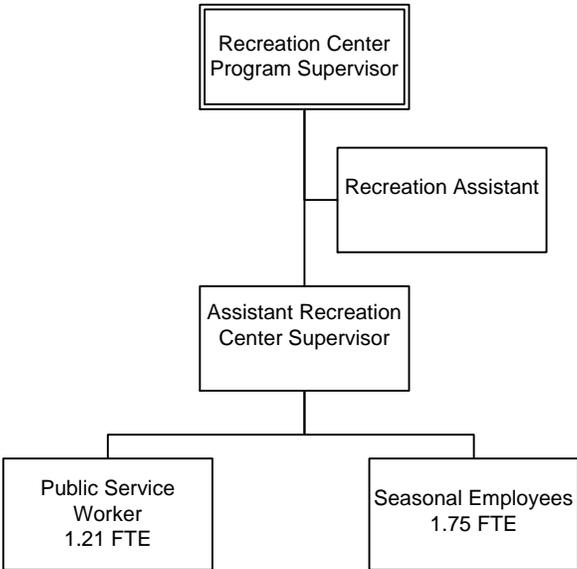
	FUND 110-GENERAL FUND	DEPT-43140 - PARKS & RECREATION				
				LANDSCAPE MAINTENANCE		
OBJECT CODE		2013-2014 ACTUAL BUDGET	2014-2015 ORIGINAL BUDGET	2014-2015 AMENDED BUDGET	2015-2016 REQUESTED BUDGET	2015-2016 PROPOSED BUDGET
Personnel and fringe benefits:						
111	SALARIES	229,609	244,000	279,700	318,500	318,500
112	OVERTIME	1,715	900	900	1,000	1,000
114	PART-TIME	1,666	0	0	0	0
131	SERVICE AWARDS	0	250	250	0	0
132	LONGEVITY	4,000	4,300	4,600	5,600	5,600
133	SOLD VACATIONS	570	1,900	900	1,900	1,900
134	CHRISTMAS BONUS	758	800	900	1,000	1,000
140	DENTAL INSURANCE	2,922	3,100	3,100	4,200	4,200
141	SOCIAL SECURITY EXPENSE	17,004	19,300	22,000	25,100	25,100
142	HEALTH INSURANCE EXP	50,944	61,713	55,000	80,500	80,500
143	RETIREMENT EXP	38,895	42,000	47,800	55,500	55,500
144	LIFE AND DISABILITY INSUR.	2,819	3,100	3,100	5,000	5,000
145	VISION INSURANCE	0	0	1,000	1,200	1,200
149	WORKER'S COMP CLAIMS	1,000	1,000	1,000	1,000	1,000
192	PRE-EMPLOYMENT TESTING	250	100	100	100	100
Subtotal:		352,152	382,463	420,350	500,600	500,600
Operating expenditures:						
211	POSTAGE EXPENSE	21	100	100	100	100
221	PRINTING EXPENSE	0	400	400	400	400
233	SUBSCRIPTIONS & MEMBERSHIPS	630	1,500	1,500	1,500	1,500
237	ADVERTISING	0	200	200	200	200
241	UTILITIES	1,328	3,500	2,000	3,500	3,500
245	TELEPHONE/PAGER EXPENSE	4,832	4,600	4,600	6,000	6,000
261	VEHICLE MAINTENANCE	54,341	56,000	53,400	56,000	56,000
262	EQUIPMENT REPAIRS	437	1,800	1,800	1,800	1,800
283	TRAINING & TRAVEL EXP	5,133	3,600	4,000	5,000	5,000
288	WORK SESSIONS/COMP MEALS	148	200	200	200	200
290	CONTRACTED SERVICES	1,102	1,200	1,200	1,200	1,200
291	LEE UNIVERSITY MONUMENT EXP	0	800	800	800	800
319	OFFICE EXPENSE	173	500	500	500	500
321	BOTANICAL/OPERATING SUPP	15,457	12,000	12,000	16,000	16,000
326	UNIFORMS & SAFETY SHOES	3,517	3,500	3,500	5,000	5,000
327	TREE EXPENSE	9,204	7,500	7,500	7,500	7,500
329	DONATION-MEMORIAL TREE	9,853	0	17,049	0	0
331	GASOLINE EXPENSE	25,446	30,500	25,000	31,000	31,000
512	INSUR-VEHICLE/EQUIPMENT	6,226	6,300	4,500	6,300	6,300
513	INSUR-GENERAL LIABILITY	3,299	3,500	3,800	3,800	3,800
514	WORKER'S COMPENSATION	7,423	8,000	9,000	9,000	9,000
599	MISCELLANEOUS EXP	0	550	500	500	500
Subtotal:		148,570	146,250	153,549	156,300	156,300
Capital outlay and debt service:						
621	PRINCIPAL RETIREMENT-MOWERS	41,253	0	43,575	43,691	43,691
633	INTEREST RETIREMENT-MOWERS	2,560	0	236	120	120
948	EQUIPMENT LEASE-MOWERS	89,408	6,000	0	6,000	6,000
949	SMALL EQUIPMENT	1,524	1,000	1,000	1,000	1,000
Subtotal:		134,745	7,000	44,811	50,811	50,811
TOTAL	DEPARTMENT 43140	635,467	535,713	618,710	707,711	707,711

College Hill Recreation Center



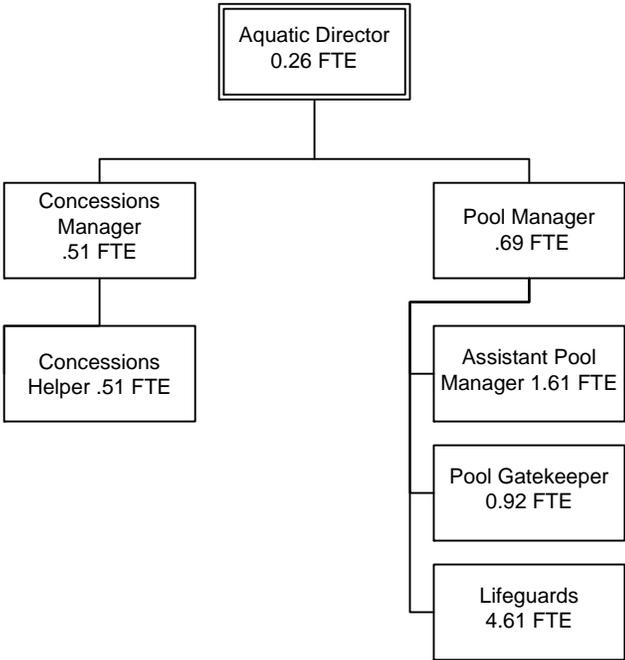
	FUND 110-GENERAL FUND		DEPT-44410- COLLEGE HILL RECREATION CENTER			
OBJECT CODE		2013-2014 ACTUAL BUDGET	2014-2015 ORIGINAL BUDGET	2014-2015 AMENDED BUDGET	2015-2016 REQUESTED BUDGET	2015-2016 PROPOSED BUDGET
Personnel and fringe benefits:						
111	SALARIES	97,244	102,300	114,500	127,300	127,300
112	OVERTIME WAGES	1,518	5,000	3,000	5,000	5,000
114	PART TIME WAGES	60,467	59,000	59,000	35,000	35,000
115	ACCUMULATED HOLIDAY PAY	267	0	0	0	0
131	SERVICE AWARDS	150	100	0	0	0
132	LONGEVITY	1,800	1,950	1,500	1,850	1,850
133	SOLD VACATION	1,993	2,000	1,000	2,000	2,000
134	CHRISTMAS BONUS	325	400	600	600	600
140	DENTAL INSURANCE	1,049	1,200	1,000	1,300	1,300
141	SOCIAL SECURITY TAXES	12,414	13,200	13,800	13,200	13,200
142	HEALTH INSURANCE EXP	21,086	24,800	22,000	24,300	24,300
143	RETIREMENT EXP	17,262	18,700	14,000	22,800	22,800
144	LIFE/DISABILITY INSURANCE	1,203	1,300	1,300	1,500	1,500
145	VISION INSURANCE	0	0	400	400	400
148	EDUCATION REIMBURSEMENT	0	400	0	1,400	1,400
149	WORKER'S COMP CLAIMS	0	200	200	200	200
Subtotal:		216,778	230,550	232,300	236,850	236,850
Operating expenditures:						
241	UTILITIES	39,056	52,500	52,000	57,800	57,800
245	TELEPHONE EXP	7,472	6,500	6,500	6,500	6,500
266	PARK & BLDG MAINTENANCE	26,543	14,000	17,000	17,000	17,000
283	TRAINING/TRAVEL EXP	0	0	0	1,500	1,500
289	TEAM COMPETITION/TRIPS	1,228	2,600	2,100	2,600	2,600
319	OFFICE EXPENSE	1,973	1,600	1,800	1,800	1,800
324	JANITORIAL SUPPLIES	3,047	3,500	3,500	3,500	3,500
325	CONCESSION SUPPLIES	3,688	3,500	3,500	3,500	3,500
331	GASOLINE EXPENSE	10	400	400	400	400
391	POOL EXPENSE	7,716	7,500	11,500	8,000	8,000
392	ATHLETIC SUPPLIES	1,395	2,000	2,000	2,000	2,000
399	PROGRAM DEVELOPMENT	4,662	6,000	6,000	8,000	8,000
511	INS-BLDGS & CONTENTS	4,529	6,300	5,700	6,300	6,300
513	INS-GENERAL LIABILITY	2,424	2,500	2,700	2,700	2,700
514	WORKER'S COMPENSATION	3,874	4,200	5,100	5,100	5,100
596	FOOTBALL FUNDRAISER-DON	104	0	0	0	0
597	CHEERLEADING PROGRAM	685	0	550	550	550
598	PROGRAM EXPENSE	5,559	6,000	5,500	6,000	6,000
599	MISCELLANEOUS	926	500	500	500	500
721	BCCSA ACTIVITIES	15,924	16,000	16,000	16,000	16,000
777	TEAM EXPENSE - DONATIONS	0	0	0	0	0
783	YOUTH ACHIEVEMENT PROG	4,820	5,300	4,300	5,300	5,300
784	WATER DOGS	518	0	0	0	0
Subtotal:		136,153	140,900	146,650	155,050	155,050
Capital outlay and expenditures:						
339	AED 2	0	0	0	3,000	3,000
941	SMALL EQUIPMENT	0	0	1,000	0	0
949	EQUIPMENT	695	1,000	0	4,500	4,500
Subtotal:		695	1,000	1,000	7,500	7,500
TOTAL	DEPARTMENT 44410	353,626	372,450	379,950	399,400	399,400

Cleveland Community Center



	FUND 110-GENERAL FUND		DEPT-44430- CLEVELAND COMMUNITY CENTER			
OBJECT CODE		2013-2014 ACTUAL BUDGET	2014-2015 ORIGINAL BUDGET	2014-2015 AMENDED BUDGET	2015-2016 REQUESTED BUDGET	2015-2016 PROPOSED BUDGET
Personnel and fringe benefits:						
111	SALARIES	149,292	153,300	150,000	130,800	130,800
112	OVERTIME	0	1,000	1,000	1,000	1,000
114	PART TIME	60,120	44,000	55,000	35,000	35,000
131	SERVICE AWARDS	792	250	250	250	250
132	LONGEVITY	5,100	5,300	6,300	3,200	3,200
133	SOLD VACATION	1,700	1,700	2,600	2,000	2,000
134	CHRISTMAS BONUS	541	550	750	500	500
140	DENTAL INSURANCE	1,153	2,400	1,500	1,600	1,600
141	SOCIAL SECURITY TAXES	16,259	15,900	16,600	13,300	13,300
142	HEALTH INSURANCE EXP	20,853	25,300	25,500	30,300	30,300
143	RETIREMENT EXPENSE	25,971	27,100	27,100	23,000	23,000
144	LIFE/DISABILITY INSURANCE	1,640	2,000	2,000	2,100	2,100
145	VISION INSURANCE	0	0	400	500	500
149	WORKER'S COMP CLAIMS	304	350	0	350	350
Subtotal:		283,725	279,150	289,000	243,900	243,900
Operating expenditures:						
237	ADVERTISING	62	0	0	0	0
241	UTILITIES	32,225	40,000	36,000	40,000	40,000
245	TELEPHONE EXPENSE	5,389	5,000	5,400	5,500	5,500
261	VEHICLE EXPENSE	466	500	500	500	500
266	BUILDING MAINTENANCE	12,891	9,500	13,200	12,000	12,000
283	TRAINING/TRAVEL EXP	0	0	0	1,500	1,500
289	TEAM TRIPS/COMPETITIONS	2,013	1,500	1,500	2,500	2,500
319	OFFICE EXPENSE	1,421	1,000	1,000	1,500	1,500
324	JANITORIAL SUPPLIES	3,047	3,500	3,500	3,500	3,500
391	POOL EXPENSE	3,788	7,500	7,500	7,500	7,500
392	ATHLETIC SUPPLIES	963	1,500	1,500	2,000	2,000
399	PROGRAM DEVELOPMENT	13	500	500	8,000	8,000
511	INS-BLDGS & CONTENTS	3,090	3,300	3,600	3,600	3,600
513	INS-GENERAL LIABILITY	2,241	2,300	2,700	2,700	2,700
514	WORKER'S COMPENSATION	2,086	2,500	3,200	3,200	3,200
546	CONT SVCS-FLOOR MAINT	492	2,000	1,000	2,000	2,000
547	CONT SVCS-SECURITY	1,372	1,600	1,200	1,600	1,600
548	ARCHITECT POOL EXPENSE	0	0	0	0	0
599	MISCELLANEOUS EXP	565	500	500	500	500
784	WATER DOGS	2,000	2,000	2,000	2,000	2,000
785	JUNIOR PRO BASKETBALL	2,458	3,000	3,000	3,000	3,000
786	CARDINAL ACCOUNT	2,056	3,700	3,000	3,700	3,700
Subtotal:		78,638	91,400	90,800	106,800	106,800
Capital outlay and debt service:						
941	SMALL EQUIPMENT	3,491	6,200	2,500	6,200	6,200
942	HVAC UNIT	0	0	0	1,500	1,500
Subtotal:		3,491	6,200	2,500	7,700	7,700
TOTAL	DEPARTMENT 44430	365,854	376,750	382,300	358,400	358,400

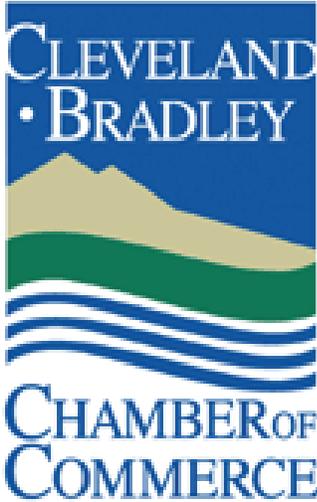
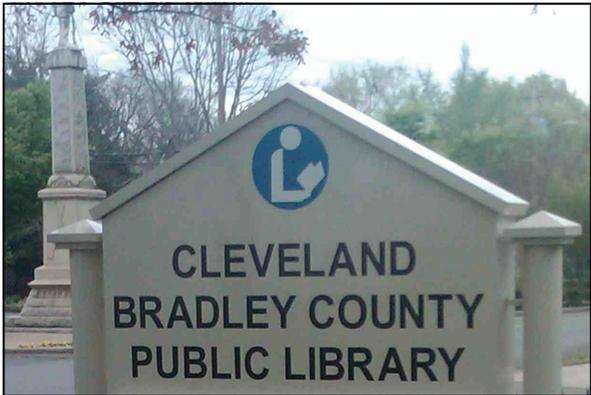
Tinsley Park



	FUND 110-GENERAL FUND		DEPT-44700- TINSLEY PARK				
OBJECT CODE		2013-2014 ACTUAL BUDGET	2014-2015 ORIGINAL BUDGET	2014-2015 AMENDED BUDGET	2015-2016 REQUESTED BUDGET	2015-2016 PROPOSED BUDGET	
Personnel and fringe benefits:							
111	SALARIES	104,327	117,750	110,000	161,000	161,000	
112	OVERTIME	360	2,500	2,500	3,500	3,500	
141	SOCIAL SECURITY EXPENSE	8,000	9,200	8,700	11,800	11,800	
147	UNEMPLOYMENT COMP	0	0	0	0	0	
Subtotal:		112,687	129,450	121,200	176,300	176,300	
Operating expenditures:							
241	UTILITIES	28,045	38,600	50,000	52,500	52,500	
245	TELEPHONE EXPENSE	1,738	1,800	1,100	2,000	2,000	
265	MAINTENANCE/REPAIRS	14,916	15,000	13,000	15,000	15,000	
283	LIFEGUARD TRAINING	1,988	1,000	1,000	2,000	2,000	
324	JANITORIAL SUPPLIES	2,940	3,000	5,000	5,000	5,000	
325	TOURNAMENT EXPENSE	8,592	6,000	5,000	6,000	6,000	
391	POOL EXPENSE	20,046	17,000	15,000	17,000	17,000	
393	CONCESSION SUPPLIES	24,675	22,000	20,000	22,000	22,000	
511	INS-BLDGS & CONTENTS	2,780	3,150	3,150	3,150	3,150	
513	INS-GENERAL LIABILITY	1,512	1,500	1,700	1,700	1,700	
514	WORKER'S COMPENSATION	2,697	2,900	3,000	3,000	3,000	
Subtotal:		109,929	111,950	117,950	129,350	129,350	
Capital outlay and debt service:							
339	AED 2	0	0	0	3,000	3,000	
949	EQUIPMENT	138	0	0	3,000	3,000	
Subtotal:		138	0	0	6,000	6,000	
TOTAL	DEPARTMENT 44700	222,754	241,400	239,150	311,650	311,650	

FUND 110-GENERAL FUND		DEPT-44800-WATERTVILLE GOLF COURSE				
OBJECT CODE		2013-2014 ACTUAL BUDGET	2014-2015 ORIGINAL BUDGET	2014-2015 AMENDED BUDGET	2015-2016 REQUESTED BUDGET	2015-2016 PROPOSED BUDGET
Personnel and fringe benefits:						
111	SALARIES	170,983	198,900	129,400	0	0
112	OVERTIME	6,586	6,000	1,100	0	0
114	PART TIME	49,329	41,000	22,000	0	0
131	SERVICE AWARDS	175	0	100	0	0
132	LONGEVITY	2,600	3,000	3,500	0	0
133	SOLD VACATION	2,597	2,600	2,700	0	0
134	CHRISTMAS BONUS	541	700	900	0	0
140	DENTAL INSURANCE	2,145	2,800	1,900	0	0
141	SOCIAL SECURITY TAXES	16,709	19,400	12,200	0	0
142	HEALTH INSURANCE EXP	41,068	61,000	36,500	0	0
143	RETIREMENT EXPENSE	30,034	35,000	23,000	0	0
144	LIFE/DISABILITY INSURANCE	2,328	2,500	1,600	0	0
145	VISION INSURANCE	0	0	600	0	0
147	UNEMPLOYMENT EXPENSE	0	0	800	0	0
149	WORKER'S COMP CLAIMS	1,000	1,000	0	0	0
Subtotal:		326,095	373,900	236,300	0	0
Operating expenditures:						
233	SUBSC. & MEMBERSHIPS	534	600	300	0	0
237	ADVERTISING/MKTG EXP	2,056	1,800	100	0	0
241	UTILITIES	33,373	28,700	13,200	0	0
245	TELEPHONE EXPENSE	11,608	9,200	7,000	0	0
261	VEHICLE MAINTENANCE	906	1,300	0	0	0
262	EQUIP PARTS & MAINT	17,994	18,000	9,500	0	0
265	SOD/SEED & COURSE MAINT	9,989	9,400	6,000	0	0
266	BUILDING MAINTENANCE	10,761	7,000	7,000	0	0
269	GOLF CART MAINTENANCE	1,840	0	0	0	0
283	TRAVEL/TRAINING EXPENSE	35	900	0	0	0
290	CREDIT CARD FEES	2,200	3,500	1,400	0	0
298	CONT SVCS-PEST CONTROL	257	300	500	0	0
319	OFFICE EXPENSE	1,177	700	500	0	0
324	JANITORIAL EXPENSE	1,753	1,500	1,200	0	0
326	UNIFORM EXPENSE	2,187	3,000	1,500	0	0
329	GOLF COURSE ACCESSORIES	938	1,000	300	0	0
331	GASOLINE	120	0	0	0	0
334	TIRES, TUBES, ETC	0	900	300	0	0
339	IRRIGATION & DRAINAGE SUPP	3,083	5,000	4,000	0	0
392	PRO SHOP EXPENSE	5,771	7,000	600	0	0
393	CONCESSION SUPPLIES	16,178	17,000	8,000	0	0
394	SMALL SUPPLIES-PENCILS	430	500	200	0	0
453	FERTILIZER & CHEMICALS	12,671	20,000	3,000	0	0
511	INS-BLDGS & CONTENTS	1,424	2,200	1,700	0	0
513	INS-GENERAL LIABILITY	4,280	4,200	4,000	0	0
514	WORKER'S COMPENSATION	5,750	5,800	8,000	0	0
547	CONT SVCS-SECURITY	2,861	2,900	2,600	0	0
599	MISCELLANEOUS	70	500	300	0	0
Subtotal:		150,246	152,900	81,200	0	0
Capital outlay and debt service:						
949	EQUIPMENT LEASE CARTS	29,286	29,480	29,480	0	0
Subtotal:		29,286	29,480	29,480	0	0
	TOTAL EXPENDITURES	505,627	556,280	346,980	0	0

Grants and Other Agencies



Grants and Other Agency Support

Programs, Services, and Functions:

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

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

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

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

The City's share of funding which is \$450,000 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. The City also provides funding for the operation of the Cleveland/Bradley Regional Museum.

Youth programs funded include Aqua Tigers swim team, Bradley/Cleveland Football, Cleveland Youth Softball, 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. Tennessee Vocational Training Center	20% City / 80% County
15. 911 Board	49.5% City / 49.5% County / 1.0% Charleston

FUND 110-GENERAL FUND		DEPT-51500- APPROPRIATIONS				
OBJECT CODE		2013-2014 ACTUAL BUDGET	2014-2015 ORIGINAL BUDGET	2014-2015 AMENDED BUDGET	2015-2016 REQUESTED BUDGET	2015-2016 PROPOSED BUDGET
Operating expenditures:						
General government:						
700	JOINTLY FUNDED	0	4,100	0	9,321	9,321
701	CLEVE/BRAD REG MUSEUM	43,000	42,300	42,300	42,300	42,300
702	MTAS - BENCHMARKING	3,500	4,000	4,000	4,000	4,000
703	MUNICIPAL LEAGUE DUES	9,102	9,200	9,200	9,200	9,200
704	CHAMBER-ECONOMIC DEV	45,000	45,000	45,000	45,000	45,000
705	SE TN DISTRICT DUES	8,257	8,000	8,000	8,000	8,000
706	MAINSTREET CLEVELAND	25,000	25,000	25,000	25,000	25,000
707	CEMETERY ASSOCIATION (50%)	10,000	10,000	10,000	10,000	10,000
708	COURTS COMMUNITY SVC (50%)	60,434	59,400	59,400	59,400	59,400
709	KEEP AMERICA BEAUTIFUL(50%)	28,100	28,200	28,200	28,200	28,200
710	JUVENILE COURT MATCH	1,100	1,100	1,100	1,100	1,100
711	UNITED WAY SUPPORTERS	998	1,000	1,000	1,000	1,000
712	SETHRA-TRANSIT	135,000	135,000	135,000	135,000	135,000
719	HVAC @ MUSEUM	0	0	10,000	12,000	12,000
	Total General government	369,491	372,300	378,200	389,521	389,521
Public safety:						
713	CLEVE/BRAD COMM CTR (49.5%)	550,000	450,000	450,000	450,000	450,000
714	EMERGENCY MGMT (20%)	79,474	87,300	87,300	87,300	87,300
715	MAINSTREET PROJECTS	0	0	6,107	4,000	4,000
716	SETDD LEGAL FEES	0	1,000	1,000	1,000	1,000
	Total Public Safety	629,474	538,300	544,407	542,300	542,300
Health & welfare:						
717	VETERANS AFFAIRS (20%)	23,239	22,600	22,600	22,600	22,600
718	BEHAVIORAL RESEARCH	2,000	2,000	2,000	2,000	2,000
720	LIFE BRIDGES (20%)	6,200	6,200	6,200	6,200	6,200
721	COMMUNITY SVCS AGCY (50%)	94,306	94,400	94,400	94,400	94,400
	Total Health & welfare	125,745	125,200	125,200	125,200	125,200
Parks & recreation:						
726	AQUA TIGER EQUIPMENT	2,000	2,000	2,000	2,000	2,000
727	BOYS AND GIRLS CLUB	13,055	14,000	14,000	14,000	14,000
728	BRADLEY/CLEV FOOTBALL	3,500	3,500	3,500	3,500	3,500
729	YOUTH BASEBALL	5,000	5,000	5,000	0	0
730	CLEVELAND YOUTH SOFTBALL	4,000	4,000	4,000	4,000	4,000
731	SOCCER ASSOCIATION	5,000	5,000	5,000	5,000	5,000
733	LAND PAYMENT-SOCCER	5,000	5,000	5,000	5,000	5,000
734	FOOTHILLS COUNTRY FAIR	1,000	1,000	1,000	0	0
	Total Parks & recreation	38,555	39,500	39,500	33,500	33,500
Education:						
735	VOCATIONAL SCHOOL (20%)	22,236	22,236	22,236	22,236	22,236
	Total Education	22,236	22,236	22,236	22,236	22,236
TOTAL DEPARTMENT 51500		1,185,501	1,097,536	1,109,543	1,112,757	1,112,757

Transfers to Other Funds



The General Fund transfers funds to the School General Fund.
Cleveland City Schools are currently building a
New gymnasium at Cleveland High School.
Completion of Raider Arena is expected February 2016.

Transfers to other Funds

Organization Chart:

No personnel are funded out of this fund.

Programs, Services, and Functions:

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

The General Fund makes transfers to the School General Fund to support the school system beyond what it receives from the federal, state, and county governments. In FY2014, the latest state statistics available, Bradley County spent \$8,467 per student for total operating costs of the Bradley County School System (BCSS). The State average was \$9,346, which means the BCSS was \$879, or 9% below the State average. In FY2014 Cleveland City Schools spent \$9,356 per pupil on operating costs. This is \$889 more than the BCSS, or 10.5% and 0.1% more than the State average. The bulk of this additional operating money comes from the city. This supplement for FY2016 is \$5,273,600.

In addition to the transfer to the School General Fund, the City also makes a transfer to the Debt Service Fund not only for city debt, but debt for the School System as well. The transfer for schools for debt service for FY2016 is \$2,665,922. The transfer to the Debt Service Fund for the city is \$2,186,688.

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 remains the same at \$625,700.

The Solid Waste functions (residential and commercial garbage and recycling, brush, bulk goods and leaf collection) are partially paid from user fees. Fees are charged for residential and commercial garbage and recycling. A transfer from the General Fund of \$1,074,100 subsidizes the remaining costs.

The General Fund will transfer \$57,000 to the Metropolitan Planning Organization Fund to match Federal and State grants and \$25,000 to the Community Development Block Grant Fund. In total, the General Fund is budgeted to transfer \$12,264,500 in FY2016 to these other funds.

FUND 110-GENERAL FUND		DEPT-51600- TRANSFERS TO OTHER FUNDS				
OBJECT CODE		2013-2014 ACTUAL BUDGET	2014-2015 ORIGINAL BUDGET	2014-2015 AMENDED BUDGET	2015-2016 REQUESTED BUDGET	2015-2016 PROPOSED BUDGET
761	TRANSFER TO SCHOOL FUND	5,120,000	5,273,600	5,273,600	5,273,600	5,273,600
762	TRANSFER TO DEBT SVC	1,930,400	2,239,038	2,239,359	2,186,688	2,186,688
763	TRANSFER TO LIBRARY FUND	608,100	625,700	614,181	626,700	626,700
764	TRANS-SOLID WASTE MGMT	1,047,545	1,108,000	1,108,000	1,074,100	1,074,100
765	TRANSFER TO CIP NEW GYM	333,900	6,000,000	4,787,591	0	0
766	TRANSFER TO CIP	226,400	239,560	1,024,191	165,500	165,500
768	TRANS-DEBT SVC-FIRE	269,900	187,523	187,523	189,990	189,990
769	TRANS-DEBT SVC-SCHOOLS	2,409,300	2,335,118	2,335,118	2,665,922	2,665,922
770	TRANSFER TO DEBT SVC-STMWTR	18,100	18,500	18,500	0	0
772	TRANSFER TO CIP/STORMWATER	118,700	72,400	72,400	0	0
774	TRANSFER TO CIP/VETERANS HOME	0	0	25,652	0	0
776	TRANSFER TO MPO FUND	40,000	57,000	57,000	57,000	57,000
782	TRANSFER TO CDBG	15,000	20,000	20,000	25,000	25,000
TOTAL	DEPARTMENT 51600	12,137,345	18,176,439	17,763,115	12,264,500	12,264,500
	GRAND TOTAL EXPENSES	41,148,530	48,793,145	48,218,573	43,662,197	43,662,197

Special Revenue Funds

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

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

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

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

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

Byrne Memorial Justice Assistance Grants: This fund is used to account for grants received from the United States Department of Justice for the purchase of equipment for the Cleveland Police Department.

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

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

Recycling Grant: This fund is used to account for the "Clean and Green Cleveland" program. It is funded by the TDOT Department of Beautification's Special Litter Project.

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

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

Special Revenue Funds

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

The City's Special Revenue Funds include the State Street Aid Fund, Solid Waste Management Fund, Drug Enforcement Trust Fund, School Fund, School Food Services, Library Fund, Community Development Block Grant Fund, Metropolitan Planning Organization Fund, Byrne Memorial Grant Funds and the Recycling Grant Fund.

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

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

Intergovernmental revenues provide 80% of the funding for Special Revenue Fund budgets. Education funding received from Bradley County, the State of Tennessee, and the Federal government accounts for over 90% of this revenue. Other sources include the state gas tax accounted for in the State Street Aid Fund, and state and federal grants for the Community Development Block Grant program and the Metropolitan Planning Organization program.

Charges for services revenues provide 5.6% 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 13.6% of their funds as a transfer from other funds. The city's General Fund will transfer more than \$5 million to the School Fund for education, \$1,074,100 to the Solid Waste Management program, \$626,700 to support the Cleveland Public Library, \$57,000 for the Metropolitan Planning program, and \$25,000 to the Community Development Block Grant Fund.

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

- Community Development
- Public Safety
- Public Works
- Culture and Recreation
- Education
- Capital outlay

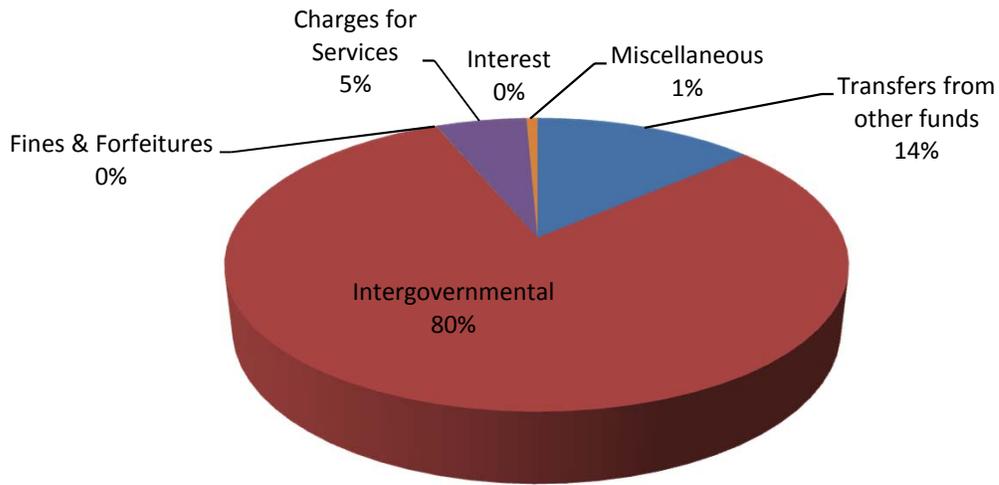
More than 86%, or \$44.5 million, of the \$51.7 million in total expenditures and other financing uses of the Special Revenue Funds is spent on education. Almost 8.1% is spent on public works including projects and programs within the State Street Aid Fund and Solid Waste Management Fund.

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

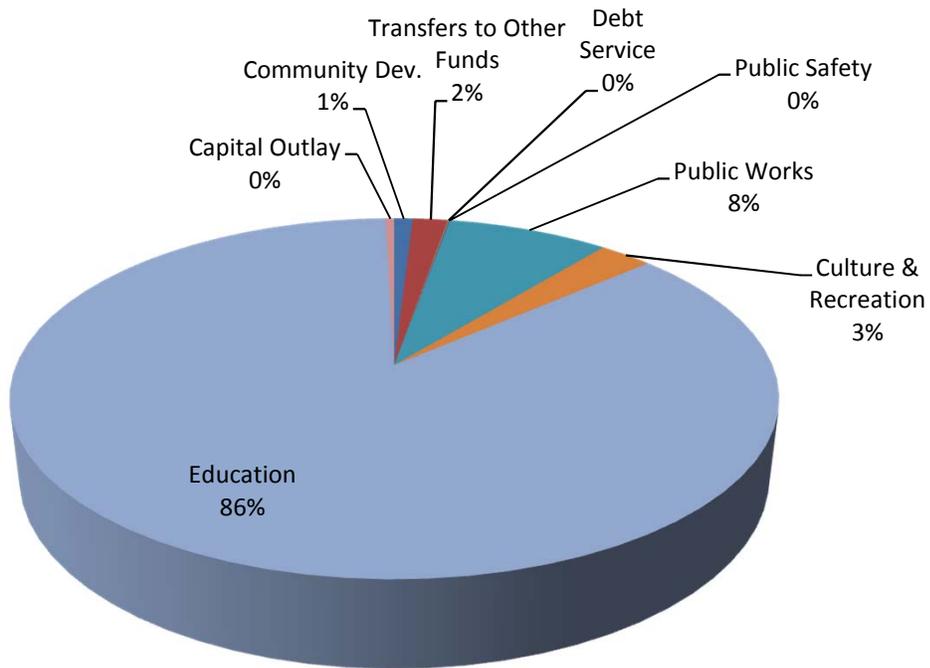
Special Revenue Funds Budget Summary

	FY2014 ACTUAL BUDGET	FY2015 ORIGINAL BUDGET	FY2015 AMENDED BUDGETED	FY2016 PROPOSED BUDGET	% OF TOTAL BUDGET
<i>Revenues and Other</i>					
<i>Financial Resources</i>					
Intergovernmental Revenues	\$42,479,349	\$39,280,262	\$40,369,286	\$41,494,415	80.0%
Charges for Services	\$3,326,479	\$3,531,431	\$2,906,031	\$2,905,715	5.6%
Fines and Forfeitures	\$38,059	\$15,000	\$15,000	\$15,000	0.0%
Interest (Investment) Income	\$10,888	\$7,650	\$7,650	\$7,750	0.0%
Miscellaneous Revenues	\$273,106	\$351,590	\$370,171	\$352,562	0.7%
Transfer from Other Funds	\$6,830,680	\$7,097,300	\$7,085,781	\$7,066,400	13.6%
<i>Total Revenues and Other</i>					
<i>Financial Resources</i>	\$52,958,561	\$50,283,233	\$50,753,919	\$51,841,842	100.0%
<i>Expenditures and Other</i>					
<i>Financing Uses</i>					
Community Development	\$318,727	\$482,023	\$477,523	\$479,973	0.9%
Public Safety	\$71,147	\$38,500	\$85,381	\$37,600	0.1%
Public Works	\$4,391,679	\$4,170,500	\$4,215,274	\$4,196,400	8.1%
Culture and Recreation	\$1,239,330	\$1,390,346	\$1,390,346	\$1,385,900	2.7%
Education	\$46,062,862	\$42,904,806	\$43,430,844	\$44,524,948	86.0%
Capital Outlay	\$578,740	\$256,423	\$273,432	\$218,224	0.4%
Debt Service Principal	\$287,095	\$275,760	\$0	\$0	0.0%
Debt Service Interest & Other	\$35,857	\$153,359	\$67,500	\$22,478	0.0%
Transfers to Other Funds	\$874,219	\$580,700	\$949,319	\$915,119	1.8%
<i>Total Expenditures and</i>					
<i>Other Financing Uses</i>	\$53,859,656	\$50,252,417	\$50,889,619	\$51,780,642	100.0%
<i>Increase (Decrease) in Fund Balance</i>	\$ (901,095)	\$ 30,816	\$ (135,700)	\$ 61,200	
<i>Fund Balance at Beginning of FY</i>	\$ 5,414,080	\$ 4,512,985	\$ 4,512,985	\$ 4,377,285	
<i>Fund Balance at End of FY</i>	\$ 4,512,985	\$ 4,543,801	\$ 4,377,285	\$ 4,438,485	

City of Cleveland Summary of Special Revenue Funds Revenue and Other Sources - FY2015



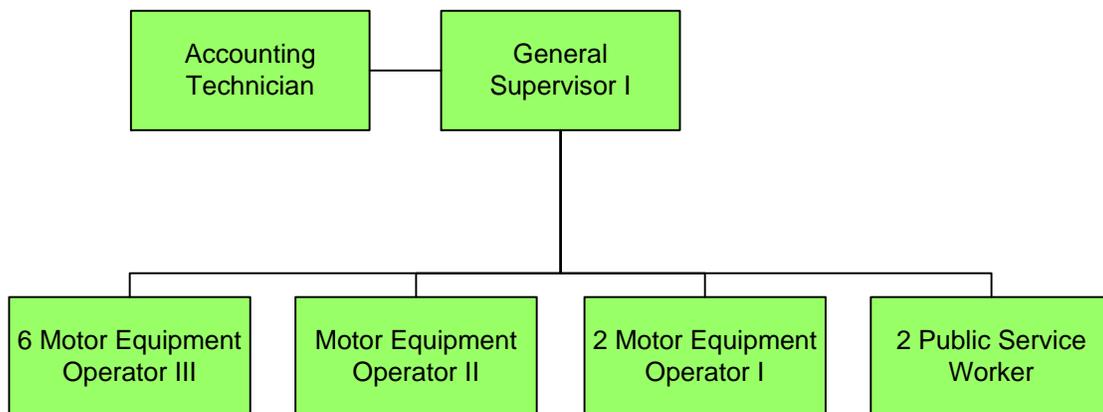
City of Cleveland Summary of Special Revenue Funds Expenditures and Other Uses - FY2016



SOLID WASTE MANAGEMENT



Solid Waste Management



Solid Waste Management Fund

Programs, Services and Functions:

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

The City rebid the contract for solid waste services in 2013. The lowest bidder, Waste Connections, Inc. was awarded the five year contract which began January 1, 2014. The Council felt that in order to keep the rates low for both the City and the citizens, it was necessary to rebid rather than extend the current contract.

Residential garbage collection and disposal is provided once per week with curbside pickup. The City pays Waste Connections \$5.97 per month per household serviced. Landfill costs of \$19.72 per ton are included in this price. The city charges residential customers a sanitation fee of \$6.95 monthly, which is included on their monthly utility bill. Therefore, the residential sanitation fee covers 100% of the actual cost plus the administration cost for billing, uncollectible debt, and reporting incurred by Cleveland Utilities who provides the billing services for the City.

Commercial garbage collection and disposal is provided up to six times per week, using front-end loaders and metal containers from 2 to 8 cubic yards. This service is contracted with Waste Connections. The contractor works with each business to determine the best container location and service requirements for the business, subject to the approval of the public works director. The City pays Waste Connections \$1.55 per cubic yard. Transfer station landfill costs of \$19.72 per ton are included in this price. The City charges commercial customers \$1.83 per cubic yard, which is included on their monthly utility billing.

Commercial recycling service is provided up to six times per week, using metal recycling containers from 4 to 8 cubic yards. Businesses are encouraged to recycle and, in most cases, participation allows them to reduce their commercial garbage collection costs. This service is contracted with Waste Connections under the same contract as commercial garbage service. The City pays Waste Connections \$1.41 per cubic yard and commercial recycling customers pay \$1.60 per cubic yard, using monthly utility bills.

The solid waste ordinance has various requirements regarding the number of containers allowed, times for container placement and removal, types of waste to be collected, procedures for bagging garbage debris, etc. as well as the fee to be billed to each resident. The ordinance gives the Public Works Director the authority to require the owner of the commercial housing facility to provide proper containers to hold household garbage. Both sections of the ordinance included a section with a civil penalty for non-compliance.

Route Collection System – Capital Investment: A knuckleboom was added to the solid waste fleet last year. This equipment allows older equipment to essentially be used as spares. Spares are used while similar equipment is down for maintenance. This allows crews to remain on schedule while equipment is being repaired, reducing overtime costs.

Brush collection is provided at each residence weekly, using city employees and knuckleboom loaders and trailers. The collected brush is disposed of at either the City’s old garage site or at the Mouse Creek Road site. The brush is chipped into mulch and used by the Parks and Recreation Department, Cleveland City Schools, and by residents.

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

Leaf collection is provided from October through January (or longer if necessary) using leaf vacuum machines and knuckleboom trailers with canvas canopies attached. This service is provided twice per month. Disposal is at the soccer field, located on Mouse Creek Road, or the former city dumping site located on Hill Street SE. The decaying leaves are turned periodically to ensure decomposition to be used as soil in landscaping or fill-in. This method saves the city \$19.72 per ton (Waste Connections-transfer station) or \$33.00 per ton (Bradley County Landfill) by not having to pay disposal fees. Some of this material is available to citizens upon request to the Public Works Department.

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

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

EXPENDITURE SUMMARY	FY 2014 Actual	FY 2015 Budgeted	FY 2016 Proposed	Percentage Increase
Personnel Expenditures	\$771,520	\$809,900	\$ 840,800	3.8%
Operating Expenditures	\$2,630,511	\$2,583,200	\$2,643,200	2.3%
Capital Outlay & Debt Service	\$314,099	\$153,700	\$20,800	-86.5%
Total Expenditures	\$3,716,130	\$3,546,800	\$3,504,800	-1.2%
FTE's	13	13	13	

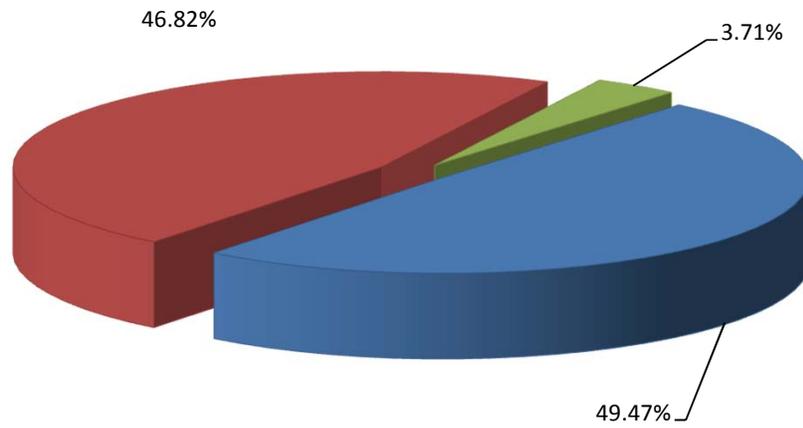
Goals and Objectives:

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

Performance Measures:

Measure Description	FY2013 (Actual)	FY2014 (Actual)	FY2015 (Estimated)	FY2016 (Projected)
Solid Waste Contract:				
Number of residential customers	13,719	13,739	13,745	13,755
Number of commercial customers	993	992	1,000	1,005
Total residential tons collected	11,656	12,112	12,120	12,130
Total commercial tons collected	17,021	16,223	16,351	16,391
Number of residential tons collected per 1,000 population	274	283	280	278
Number of residential tons collected per 1,000 collection points – curbside	849	881	881	881
Cost per ton collected – curbside	\$96.95	\$87.51	\$80.53	\$80.72
Cost per collection point – curbside	\$82.37	\$77.15	\$71.01	\$71.17
Cost to the city per residential unit	\$5.93	\$5.93	\$5.97	\$6.00
Cost to the city per cubic yard for commercial collection	\$1.55	\$1.55	\$1.55	\$1.57
Cost to the city for commercial recycling	\$1.40	\$1.40	\$1.41	\$1.44
Number of lost days due to inclement weather	0	1	3	2
% of CPI increase and gas index on contracts	0	0	1.05	1.00
Brush Chipping:				
Number of days chipped	68	44	37	49
Number of hours chipped	413	307	346	355
Number of tons chipped (collection by PW)	12,390	8,644	11,319	10,784
Average number of hours of run time per day	6.07	6.97	9.35	7.24
Chipping cost per hour	\$335.08	\$340.00	\$345.55	\$348.00
Public Works Route System:				
Number of days loose leaves were collected	39	26	40	35
Number of tons of loose leaves collected	1,632	1,745	2,166	1,847
Landfill tonnage from route collections	5,600	5,580	5,516	5,565
Number of delayed route collection days	20	25	20	20

**Solid Waste Management
2014-15 Service Contract
\$2,016,100**

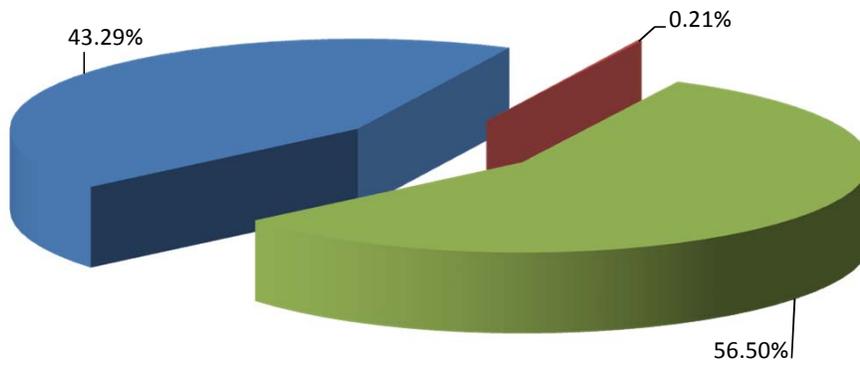


■ Residential Standard \$997,400

■ Commercial Standard \$943,900

■ Commercial Recycle \$74,800

**Solid Waste Management
2014-15 Disposal Expenses
\$289,200**



■ Waste Connections Transfer Station-\$125,200

■ Bradley County Landfill-\$600

■ Contracted Brush Chipping-\$163,400

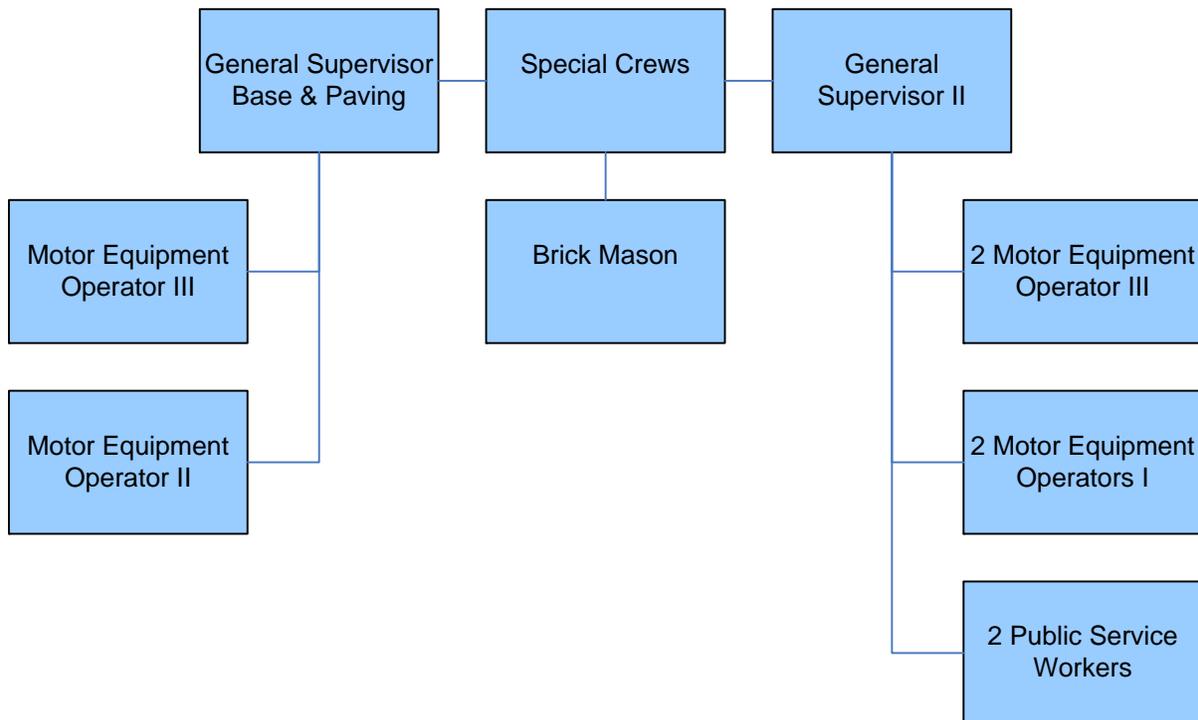
CITY OF CLEVELAND						
FUND #121 - SOLID WASTE MANAGEMENT						
REVENUES						
OBJECT CODE		2013-2014 ACTUAL BUDGET	2014-2015 ORIGINAL BUDGET	2014-2015 AMENDED BUDGET	2015-2016 REQUESTED BUDGET	2015-2016 PROPOSED BUDGET
34412	COMMERCIAL GARBAGE	1,014,693	1,006,000	1,006,000	1,010,000	1,010,000
34413	RESIDENTIAL GARBAGE	1,418,614	1,419,300	1,419,300	1,420,000	1,420,000
36110	INTEREST INCOME	720	1,000	1,000	700	700
36810	TRANS FROM GENERAL FUND	1,047,545	1,108,000	1,108,000	1,074,100	1,074,100
	TOTAL REVENUES	3,481,572	3,534,300	3,534,300	3,504,800	3,504,800
EXPENDITURES						
DEPARTMENT #43210						
OBJECT CODE		2013-2014 ACTUAL BUDGET	2014-2015 ORIGINAL BUDGET	2014-2015 AMENDED BUDGET	2015-2016 REQUESTED BUDGET	2015-2016 PROPOSED BUDGET
Personnel and fringe benefits:						
111	SALARIES	515,563	531,600	533,800	552,200	552,200
112	OVERTIME	13,467	16,200	14,000	16,200	16,200
119	SUPPLEMENT PAY	603	700	700	700	700
131	SERVICE AWARDS	0	300	300	400	400
132	LONGEVITY	11,200	11,800	11,800	12,500	12,500
133	SOLD VACATION	2,596	3,500	3,500	3,700	3,700
134	CHRISTMAS BONUS	1,408	1,600	2,100	1,600	1,600
140	DENTAL INSURANCE	5,171	5,700	5,700	6,200	6,200
141	SOCIAL SECURITY TAXES	39,059	43,300	43,300	45,100	45,100
142	HEALTH INSURANCE EXPENSE	84,158	87,700	87,700	93,100	93,100
143	RETIREMENT EXPENSE	89,333	94,100	96,600	97,900	97,900
144	LIFE/DISABILITY INSURANCE EXPENSE	5,141	7,100	5,100	5,300	5,300
145	VISION INSURANCE	0	0	1,800	1,900	1,900
149	WORKERS COMP CLAIMS	2,096	1,500	1,500	2,000	2,000
197	SAFETY SHOES	1,725	2,000	2,000	2,000	2,000
	Subtotal:	771,520	807,100	809,900	840,800	840,800
Operating expenditures:						
211	POSTAGE EXPENSE	2	100	100	100	100
216	GPS SERVICES	3,797	5,100	3,700	3,300	3,300
221	PRINTING EXPENSE	0	200	200	200	200
233	SUBSC. & MEMBERSHIPS	69	100	100	100	100
237	ADVERTISING EXPENSE	188	200	200	200	200
283	TRAINING/TRAVEL EXPENSE	24	400	400	400	400
294	TIRE DISPOSAL	460	2,500	800	2,500	2,500
295	LANDFILL EXPENSE	231,016	290,000	289,200	336,000	336,000
296	RESIDENTIAL ACCOUNT	1,059,953	997,400	997,400	979,000	979,000
298	COMMERCIAL ACCOUNT	1,000,574	944,500	943,900	960,000	960,000
299	COMMERCIAL RECYCLING	78,715	74,200	74,800	83,400	83,400
319	OFFICE EXPENSE	1,824	1,800	1,800	1,800	1,800
321	OPERATING SUPPLIES	1,105	2,000	2,000	2,000	2,000
322	SAFETY SUPPLIES	790	800	800	800	800
324	JANITORIAL SUPPLIES	684	600	600	600	600
326	UNIFORM EXPENSE	4,195	4,200	4,200	4,500	4,500
331	GASOLINE EXPENSE	74,474	70,000	80,000	80,000	80,000
332	REPAIRS & PARTS	127,794	140,000	140,200	145,000	145,000
511	INS-PROPERTY	333	400	400	400	400

EXPENDITURES						
DEPARTMENT #43210						
OBJECT CODE		2013-2014 ACTUAL BUDGET	2014-2015 ORIGINAL BUDGET	2014-2015 AMENDED BUDGET	2015-2016 REQUESTED BUDGET	2015-2016 PROPOSED BUDGET
512	INS-VEHICLE & EQUIPMENT	9,854	9,900	7,400	7,400	7,400
513	INS-GENERAL LIABILITY	10,293	10,300	11,500	11,500	11,500
514	WORKERS COMPENSATION	24,170	24,200	23,500	23,500	23,500
543	CPTR MAINT & SUPPORT	0	0	0	0	0
599	MISCELLANEOUS	197	500	0	500	500
Subtotal:		2,630,511	2,579,400	2,583,200	2,643,200	2,643,200
Capital outlay and debt service:						
761	TRANSFER TO RECYCLING GRANT	0	0	7,000	10,000	10,000
791	BRADLEY COUNTY-RECYCLING	20,000	20,000	13,000	10,000	10,000
941	EQUIPMENT	729	800	6,700	800	800
942	KNUCKLEBOOM REPLACEMENT	251,356	127,000	127,000	0	0
943	PW DUMP TRUCK	4,091	0	0	0	0
944	LEAF MACHINE	37,923	0	0	0	0
945	STREET SWEEPER	0	0	0	0	0
Subtotal:		314,099	147,800	153,700	20,800	20,800
	TOTAL EXPENDITURES	3,716,130	3,534,300	3,546,800	3,504,800	3,504,800

STATE STREET AID



State Street Aid



State Street Aid Fund

Programs, Services, and Functions:

The State Street Aid Fund operates with funding from the state fuel tax. The Tennessee Legislature has authorized the state to distribute a portion of proceeds from the state gasoline and motor vehicle fuel tax to incorporated cities and towns to use for maintaining and improving municipal streets. The state gasoline tax is 20 cents per gallon plus a 1.4 cent per gallon special petroleum fee. These tax amounts include a special privilege tax of 1 cent per gallon on petroleum products and a 0.4 cent petroleum tax for the underground storage tank fund. Each penny is worth approximately \$30.7 million in state revenue and yields approximately \$657.8 million per year. The proceeds from these taxes are paid monthly to local governments on a per capita basis.

How the tax is divided:

- Approximately 7.9 cents, or \$242.1 million, goes to cities and counties
- Approximately .7 cent, or \$22.3 million, goes to the State General Fund
- Approximately 12.8 cents, or \$393.4 million, goes to TDOT

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

Valid uses of this fund include construction and street repair and maintenance, equipment, personnel, and certain administration expenses. It can also be used for contracted maintenance.

EXPENDITURE SUMMARY	FY 2014 Actual	FY 2015 Budgeted	FY 2016 Proposed	Percentage Increase
Personnel Expenditures	\$559,633	\$618,000	\$639,500	35%
Operating Expenditures	\$115,916	\$17,400	\$38,100	119%
Capital Outlay & Debt Service	\$387,500	\$386,000	\$347,200	-10%
Total Expenditures	\$1,063,049	\$1,021,400	\$1,024,800	0.3%
FTE's	11	11	11	

Goals and Objectives:

The goals and objectives of the Public Works Department are listed in the General Fund. As funds are available, this budget provides funding for major drainage, street paving and materials, and sidewalk projects. Therefore, the goal for this fund is to complete as many projects as possible which can include (but is not limited to) minor/major drainage projects, minor/major paving projects, and/or sidewalk construction.

Performance Measures:

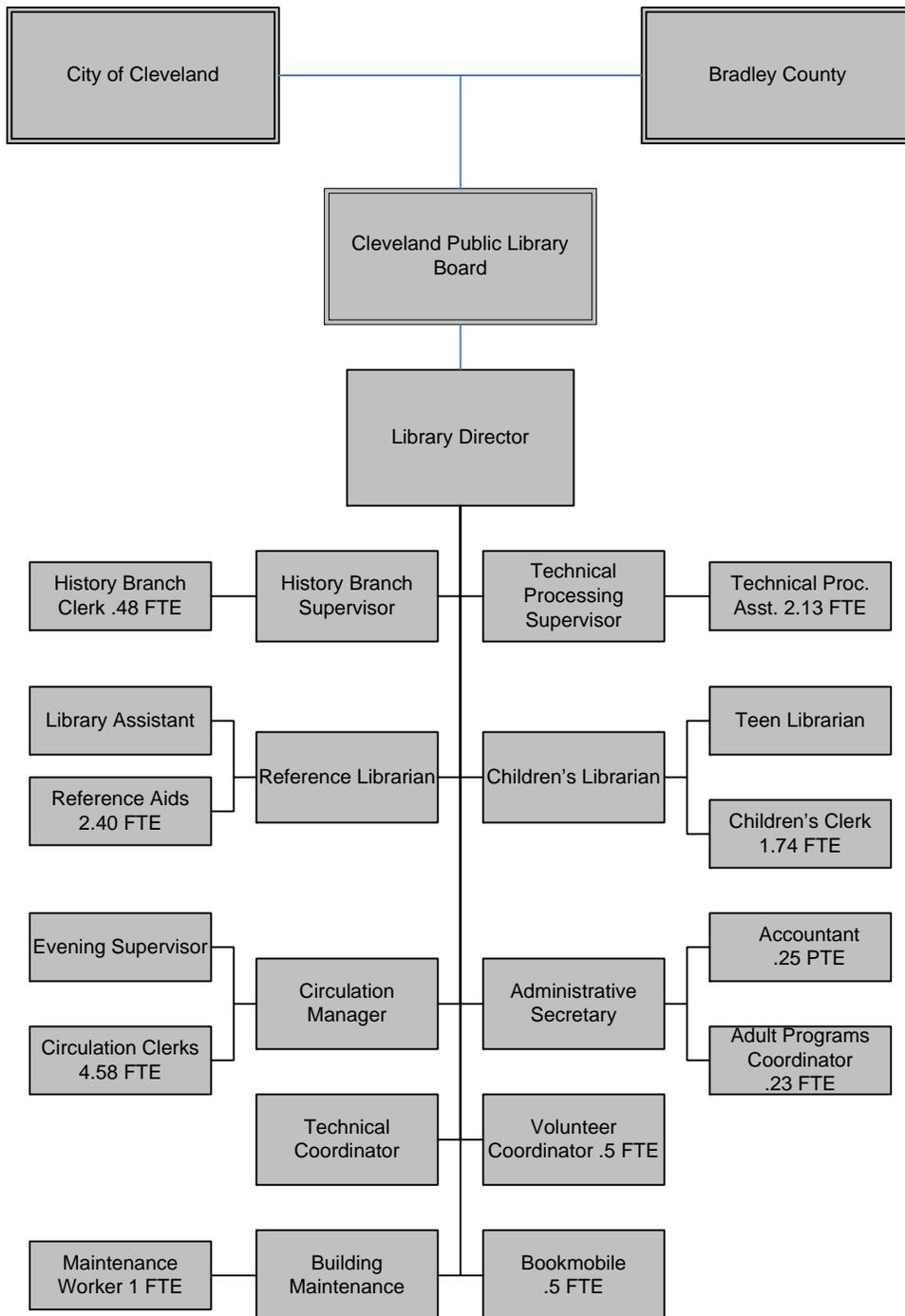
This fund pays a portion of the debt service for street equipment and roadway projects as well as providing current funding for equipment and infrastructure improvements. Therefore, this fund has an impact on the performance measures of the Public Works Department, which are located in the General Fund. This fund also provides salaries and benefits for 20% of the Public Works Department employees.

CITY OF CLEVELAND						
FUND #124 - STATE STREET AID FUND						
REVENUES						
OBJECT CODE		2013-2014 ACTUAL BUDGET	2014-2015 ORIGINAL BUDGET	2014-2015 AMENDED BUDGET	2015-2016 REQUESTED BUDGET	2015-2016 PROPOSED BUDGET
33551	STATE GAS TAX	1,068,129	1,077,000	1,077,000	1,090,000	1,090,000
36110	INTEREST INCOME	3,174	0	0	500	500
	TOTAL REVENUES	1,071,303	1,077,000	1,077,000	1,090,500	1,090,500
PENDITURES						
DEPARTMENT #43190						
OBJECT CODE		2013-2014 ACTUAL BUDGET	2014-2015 ORIGINAL BUDGET	2014-2015 AMENDED BUDGET	2015-2016 REQUESTED BUDGET	2015-2016 PROPOSED BUDGET
Personnel and fringe benefits:						
111	SALARIES	371,652	408,500	405,500	419,600	419,600
112	OVERTIME	8,518	6,500	6,500	6,700	6,700
131	SERVICE AWARDS	500	500	500	0	0
132	LONGEVITY	7,650	8,200	8,200	8,700	8,700
133	SOLD VACATION	3,892	4,100	4,100	4,300	4,300
134	CHRISTMAS BONUS	1,083	1,200	1,700	1,200	1,200
140	DENTAL INSURANCE	4,285	5,100	4,800	5,100	5,100
141	SOCIAL SECURITY TAXES	28,568	32,900	32,900	33,900	33,900
142	HEALTH INSURANCE EXPENSE	61,925	71,000	74,000	78,200	78,200
143	RETIREMENT EXPENSE	64,886	71,300	71,900	73,500	73,500
144	LIFE/DISABILITY INSURANCE EXPENSE	4,269	5,400	4,500	4,600	4,600
145	VISION INSURANCE	0	0	1,200	1,300	1,300
149	WORKERS COMP CLAIMS	1,000	500	500	500	500
192	PRE-EMPLOYMENT TESTING	14	200	0	200	200
197	SAFETY SHOES	1,391	1,700	1,700	1,700	1,700
Subtotal:		559,633	617,100	618,000	639,500	639,500
Operating Expenditures:						
416	SIDEWALK SUPPLIES	0	0	0	20,000	20,000
471	CENTENARY DRAINAGE PROJECT	96,913	0	0	0	0
514	WORKERS COMPENSATION	19,003	19,100	17,400	18,100	18,100
Subtotal:		115,916	19,100	17,400	38,100	38,100
Capital outlay and debt service:						
623	TRANS-DEBT SVC-05 Refunding	231,900	340,500	340,500	298,904	298,904
626	TRANS-DEBT SVC-2009 D SERIES	109,100	45,500	45,500	48,296	48,296
627	TRANS-DEBT SVC-2009 B SERIES	46,500	0	0	0	0
Subtotal:		387,500	386,000	386,000	347,200	347,200
	TOTAL EXPENDITURES	1,063,049	1,022,200	1,021,400	1,024,800	1,024,800

Cleveland / Bradley County Public Library



CLEVELAND/BRADLEY COUNTY PUBLIC LIBRARY



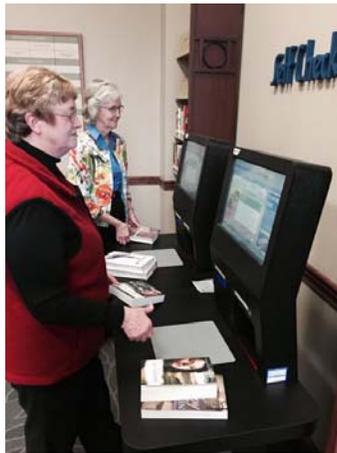
Library General Fund

Programs, Services, and Functions:

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



New 3D Printers



Patrons enjoying the ease of using the new self-checkout machines.



WiggleWorms offers much stimuli To our youngest library users.

Service Highlights for 2014-15:

2014-15 has been an exciting year at the Cleveland Bradley County Public Library. The library continues to be a place of innovation and creativity. This is evident through the technological changes and program activities at the library.

RFID Implementation

One of the biggest changes began during the summer of 2014 with the retrospective conversion of our entire material collection in preparation for our RFID checkout system. This means applying an RFID tag to over 200,000 items. During the late summer, RFID antennas, software, and self-checkout machines were installed. With the new RFID system, greater amounts of material can be handled in a shorter span of time. This brings much faster service to the patrons as well as reducing repetitive motion injuries. As more people use the self-checkout machines, Circulation staff are freed up to help more directly with patron needs. Circulation through the self-checkout machines have reached nearly 40% of the total library circulation. The Cleveland Bradley County Public Library joins the ranks of nine other public libraries in Tennessee utilizing RFID technology.

Another service/technology that the library has introduced to patrons is that of 3-D printing. 3-D printers gives opportunity and outlets for creativity, enabling end users to go beyond data visualization on a computer display's 2D surface; and producing a physical object that could be handled and examined in an active learning atmosphere. The Cleveland Bradley County Public Library wants to be a catalyst for creativity and learning. 3-D printing through the use of CAD design offers this to children, Teens, and adults. The library has begun to offer classes on how to utilize this to multidimensional printing. Some business owners in our community have even utilized 3-D printer to print out prototypes for their business needs. The library has purchased one 3D printer and a grant was received for four additional units as well as software. This will be used for teaching purposes.

A new children's program called WiggleWorms was introduced to library patrons during the 2014-15 fiscal year. This program adds another layer to our children's department programming. It is designed for children from birth to two years old who are not ready for Baby Bookworms. Activities consisted of finger plays, singing, movement and hands-on stimuli. This program is a great addition for helping young children in their development of motor skills as well as fostering a love of reading.

EXPENDITURE SUMMARY	FY 2014 Actual	FY 2015 Budgeted	FY 2016 Proposed	Percentage Increase
Personnel Expenditures	\$885,285	\$961,900	\$955,300	-0.6%
Operating Expenditures	\$354,045	\$428,446	\$430,600	0.5%
Capital Outlay & Debt Service	\$59,462	\$36,500	\$1,500	-96%
Total Expenditures	\$1,298,792	\$1,426,846	\$1,387,400	-2.7%

Goals and Objectives:

- Bradley County residents will have the materials they need to support their recreational and cultural needs in a timely manner.
- Bradley County residents will receive a library that has adequate funding resources to meet the demands of city and county residents.
- Bradley County residents will receive a children's department that is inviting and exciting for children, especially of the preschool age, and their parents.
- Bradley County residents will receive a public Library Reference Department that provides relevant, up-to-date information in a variety of formats.
- The Library will continue to provide current computer technology and computer access by adding computers and software and complete the networking phase.
- The Library staff will offer a minimum of two computer-training sessions to help patrons with use of library on-line resources for FY2016.
- The Cleveland Public Library will strive to be a friendly, open place to serve the needs of the Cleveland/Bradley County residents.
- The Cleveland Public Library will seek new grants (2 per year) to aid in operation and services costs.

Performance Measures:

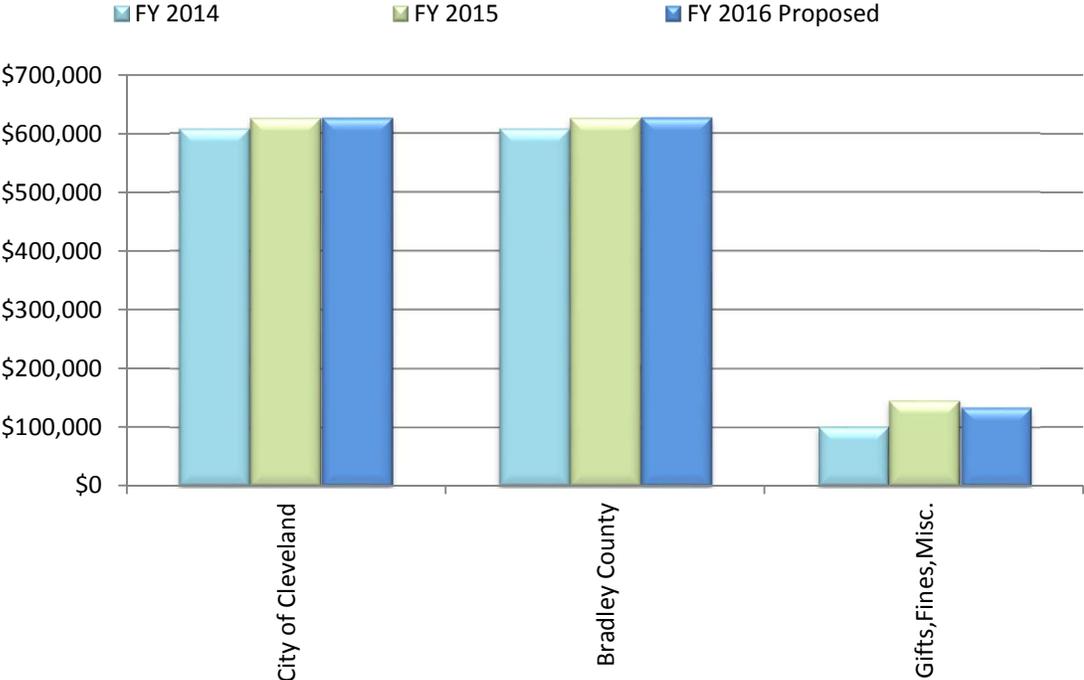
Measure Description	FY2013 (Actual)	FY2014 (Actual)	FY2015 (Estimated)	FY2016 (Projected)
Circulation	409,206	401,430	413,111	420,000
Patrons	270,860	277,185*	255,000*	265,000
Reference inquiries	21,389	23,017	25,000	26,000
Meeting Room Usage*	679	825	985	950
Bradley County population (given by state)	100,049	101,134	101,848	102,600
Staff per capita, Bradley County (1,000)	.25	.255	.255	.255
State public library staff average (1,000)	0.30	0.283	0.283	0.283
Material collection**	274,200	318,321	330,000	340,000
Items per capita***	2.74	3.15	3.24	3.31
Items per capita (w/o Regional Materials)	1.88	1.89	1.93	1.97
State recommended items per capita	2.00	2.00	2.00	2.00
Spending per capita	\$11.35	\$12.03	\$12.06	\$12.21
Number who attended library programs	10,403	11,422	11,500	11,600
Number of grants secured to assist with funding	3	2	2	3

* The library's people counter was out for most of 2013-14. New gates with people counters were installed in August 2014 and represent more accurate information.

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

***Per Capita figures are for Bradley County, not just the City of Cleveland, as this is a county-wide service. Many of the measures are excerpted from the yearly State "Data Collection Form" for the State Library and Archives. Spending per capita is based solely on the fiscal dollars provided by the city and county.

CLEVELAND / BRADLEY COUNTY PUBLIC LIBRARY REVENUE SOURCES



FUND #129 CLEVELAND / BRADLEY COUNTY PUBLIC LIBRARY						
REVENUES						
OBJECT CODE		2013-2014 ACTUAL BUDGET	2014-2015 ORIGINAL BUDGET	2014-2015 AMENDED BUDGET	2015-2016 REQUESTED BUDGET	2015-2016 PROPOSED BUDGET
33191	LIBRARY ARCHIVE GRANT	0	0	0	0	0
33491	E-RATE MONEY-TELEPHONE	0	0	0	0	0
33492	STATE GRANT-TECHNOLOGY	2,351	0	0	0	0
33493	GRANTS	0	0	0	0	0
33711	BRADLEY COUNTY	608,100	625,700	614,181	626,700	626,700
34761	GIFTS, FINES, & MISC	68,695	76,600	76,600	64,000	64,000
34765	GIFTS	33,584	70,000	70,000	70,000	70,000
36110	INTEREST INCOME	2,252	100	100	0	0
36810	TRANS-CITY GENERAL FUND	608,100	625,700	614,181	626,700	626,700
	TOTAL REVENUES	1,323,082	1,398,100	1,375,062	1,387,400	1,387,400
EXPENDITURES						
DEPARTMENT # 44800						
OBJECT CODE		2013-2014 ACTUAL BUDGET	2014-2015 ORIGINAL BUDGET	2014-2015 AMENDED BUDGET	2015-2016 REQUESTED BUDGET	2015-2016 PROPOSED BUDGET
Personnel and fringe benefits:						
111	SALARIES	687,133	722,600	751,500	704,600	704,600
141	BENEFITS	198,152	210,400	210,400	236,600	236,600
	STEP INCREASE-FULL TIME	0	19,200	0	8,800	8,800
	STEP INCREASE-PART TIME	0	9,700	0	5,300	5,300
	Subtotal:	885,285	961,900	961,900	955,300	955,300
Operating Expenditures:						
211	SUPPLIES	64,605	67,700	67,700	67,100	67,100
212	BOOKS	157,888	156,446	156,446	156,400	156,400
241	UTILITIES	62,516	84,000	84,000	84,000	84,000
262	EQUIPMENT REPAIR/REPLACE	21,904	15,300	15,300	15,300	15,300
266	BUILDING & GROUND MAINT.	3,912	16,100	16,100	16,100	16,100
511	INSURANCE-BLDGS & CONTENTS	19,120	18,900	18,900	21,700	21,700
599	GIFT & MEMORIAL EXPENSES	24,100	70,000	70,000	70,000	70,000
	Subtotal:	354,045	428,446	428,446	430,600	430,600
Debt service and capital outlay:						
923	GRANT EXPENDITURES	2,351	0	0	0	0
929	BUILDING RENOVATIONS-HIST	0	0	0	0	0
930	BUILDING LANDSCAPING	0	0	0	0	0
931	LOT PAVING	0	0	0	0	0
941	CIP EQUIPMENT	10,617	0	0	0	0
942	CIP EQUIP-RFID-SELF CHECKOUT	45,274	35,000	35,000	0	0
949	FURNITURE	1,220	1,500	1,500	1,500	1,500
	Subtotal:	59,462	36,500	36,500	1,500	1,500
	TOTAL EXPENDITURES	1,298,792	1,426,846	1,426,846	1,387,400	1,387,400

DRUG ENFORCEMENT FUND



Drug Enforcement Trust Fund

Programs, Services, and Functions:

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

The Drug Enforcement Fund funded Phase I of the Department's Firearms Range. Phase II will include the firearms training center and will be built as funding is available.

EXPENDITURE SUMMARY	FY 2014 Actual	FY 2015 Budgeted	FY 2016 Proposed	Percentage Increase
Personnel Expenditures	\$0	\$0	\$0	0%
Operating Expenditures	\$25,359	\$36,300	\$16,500	-54%
Capital Outlay & Debt Service	\$7,500	\$2,200	\$21,100	859%
Total Expenditures	\$32,859	\$38,500	\$37,600	-2.3%

Goals and Objectives:

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

Performance Measures:

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

Measure Description	FY2013 (Actual)	FY2014 (Actual)	FY2015 (Estimated)	FY2016 (Projected)
Drug seizures (street value)	\$25,089	\$10,908	\$12,973	\$14,978
Number of Seizures: Marijuana	153	14	150	26
Number of Seizures: Cocaine	7	8	3	16
Number of Seizures: Crack Rocks	42	60	39	80
Number of Seizures: Meth	12	18	12	22
Number of Seizures: Other Drugs	275	15	270	45
Number of firearms seized	68	0	45	2
Number of vehicles seized	46	0	48	2
Cash seized	\$3,720	0	\$2,658	\$750
Drug-related arrests	176	88	153	135

CITY OF CLEVELAND						
FUND #130 - DRUG ENFORCEMENT TRUST FUND						
REVENUES						
OBJECT CODE		2013-2014 ACTUAL BUDGET	2014-2015 ORIGINAL BUDGET	2014-2015 AMENDED BUDGET	2015-2016 REQUESTED BUDGET	2015-2016 PROPOSED BUDGET
35140	BRADLEY COUNTY COURT	12,809	15,000	15,000	15,000	15,000
35200	CONFISCATED FUNDS	18,710	0	0	0	0
36110	INTEREST INCOME	107	100	100	100	100
36131	SALE OF VEHICLES	6,540	0	0	0	0
36990	MISCELLANEOUS	0	0	0	0	0
	TOTAL REVENUES	38,166	15,100	15,100	15,100	15,100
EXPENDITURES						
DEPARTMENT #42129						
OBJECT CODE		2013-2014 ACTUAL BUDGET	2014-2015 ORIGINAL BUDGET	2014-2015 AMENDED BUDGET	2015-2016 REQUESTED BUDGET	2015-2016 PROPOSED BUDGET
Operating expenditures:						
215	SEIZED VEHICLE EXPENSE	2,859	2,500	2,500	2,500	2,500
233	SUBSCRIPTIONS	0	0	0	0	0
236	INVESTIGATIVE FUNDS	20,000	31,000	29,800	10,000	10,000
245	TELEPHONE EXPENSE	0	0	0	0	0
261	VEHICLE MAINTENANCE	0	0	0	0	0
283	TRAVEL/TRAINING EXPENSE	0	0	0	0	0
290	BRADLEY CO-EQUIP MAINT	0	4,000	4,000	4,000	4,000
315	DETECTIVE SUPPLIES	0	0	0	0	0
319	OFFICE EXPENSE	0	0	0	0	0
326	UNIFORM EXPENSE	0	0	0	0	0
328	DRUG EDUCATION	2,500	0	0	0	0
331	GASOLINE EXPENSE	0	0	0	0	0
599	MISCELLANEOUS	0	0	0	0	0
	Subtotal:	25,359	37,500	36,300	16,500	16,500
Capital outlay and debt service:						
944	VEHICLE	7,500	0	0	0	0
949	EQUIPMENT	0	1,000	2,200	1,100	1,100
951	CANINE PURCHASE	0	0	0	20,000	20,000
	Subtotal:	7,500	1,000	2,200	21,100	21,100
	TOTAL EXPENDITURES	32,859	38,500	38,500	37,600	37,600

BYRNE MEMORIAL JUSTICE ASSISTANCE GRANTS



BJA Bureau of
Justice Assistance

2013-2014 Byrne Memorial Justice Assistance Grants

Programs, Services, and Functions:

Local Law Enforcement Block Grants (The Justice Department changed the name to Byrne Memorial Justice Assistance Grants in 2005) are administered by the United States Department of Justice – Office of Justice Programs. These grants require no local match.

The City filed jointly with Bradley County for the 2013 and 2014 JAG Grants. The 2013 Grant was \$45,778 with \$27,490 available for the City of Cleveland. These funds were used purchase in-vehicle video camera systems. The 2014 Grant was \$46,881 with \$29,257 available for the City of Cleveland. These funds were used to purchase body cameras.

EXPENDITURE SUMMARY	FY 2014 Actual	FY 2015 Budgeted	FY 2016 Proposed	Percentage Increase
Personnel Expenditures	\$0	\$0	\$0	0%
Operating Expenditures	\$0	\$0	\$0	0%
Capital Outlay & Debt Service	\$45,788	\$46,881	\$0	-100%
Total Expenditures	\$45,788	\$46,881	\$0	-100%

Goals and Objectives:

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

Performance Measures:

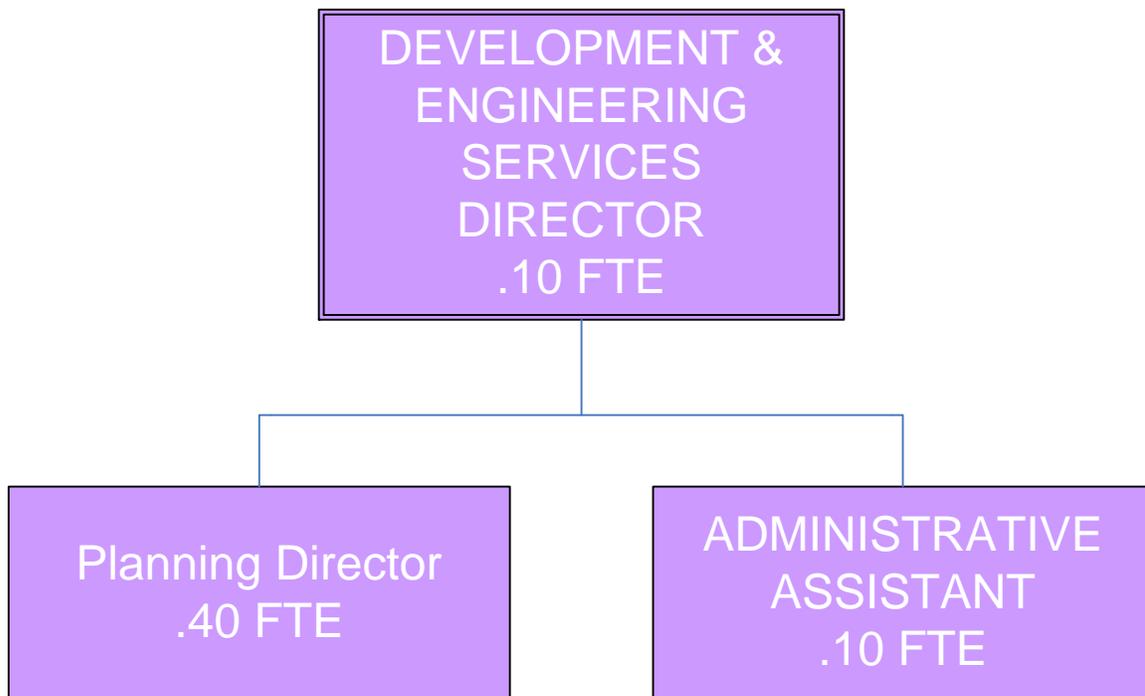
Performance measures are discussed in the Police Department general fund.

CITY OF CLEVELAND						
FUND #152 2013 BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT						
REVENUES						
OBJECT CODE		2013-2014 ACTUAL BUDGET	2014-2015 ORIGINAL BUDGET	2014-2015 AMENDED BUDGET	2015-2016 REQUESTED BUDGET	2015-2016 PROPOSED BUDGET
33130	FED GRANT-2013 BYRNE MEMORIAL	45,788	0	0	0	0
	TOTAL REVENUES	45,788	0	0	0	0
EXPENDITURES						
DEPARTMENT #42100						
OBJECT CODE		2013-2014 ACTUAL BUDGET	2014-2015 ORIGINAL BUDGET	2014-2015 AMENDED BUDGET	2015-2016 REQUESTED BUDGET	2015-2016 PROPOSED BUDGET
Capital outlay and debt service:						
721	BR CO DISPARATE PYMT	18,288	0	0	0	0
945	IN-CAR CAMERAS	27,500	0	0	0	0
	TOTAL EXPENDITURES	45,788	0	0	0	0
CITY OF CLEVELAND						
FUND #153 2014 BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT						
REVENUES						
OBJECT CODE		2013-2014 ACTUAL BUDGET	2014-2015 ORIGINAL BUDGET	2014-2015 AMENDED BUDGET	2015-2016 REQUESTED BUDGET	2015-2016 PROPOSED BUDGET
33130	FED GRANT-2014 BYRNE MEMORIAL	0	0	46,881	0	0
	TOTAL REVENUES	0	0	46,881	0	0
EXPENDITURES						
DEPARTMENT #42100						
OBJECT CODE		2013-2014 ACTUAL BUDGET	2014-2015 ORIGINAL BUDGET	2014-2015 AMENDED BUDGET	2015-2016 REQUESTED BUDGET	2015-2016 PROPOSED BUDGET
Capital outlay and debt service:						
721	BR CO DISPARATE PYMT	0	0	17,624	0	0
945	BODY CAMERAS	0	0	29,257	0	0
	TOTAL EXPENDITURES	0	0	46,881	0	0

METROPOLITAN PLANNING ORGANIZATION



Metropolitan Planning Organization



Cleveland Urban Area Metropolitan Transportation Planning Organization Fund

Programs, Services, and Functions

The City of Cleveland, in conjunction with Bradley County formed the Cleveland Urban Area Metropolitan Transportation Planning Organization (MPO) in 2003. The MPO Executive Board is solely responsible for distribution of the Cleveland Urban Area Metropolitan Transportation Planning Organization Fund. The MPO serves the Cleveland Urbanized Area (Cleveland, Charleston, Calhoun, and portions of Bradley County and McMinn County). The MPO Executive Board members include the Governor of Tennessee, (usually represented by a TDOT official), City of Cleveland Mayor, City of Cleveland Vice-Mayor, County Mayor, Executive Director of the South East Tennessee Human Resources Agency, and on an annually rotating basis, the Mayors of Charleston, McMinn County and Calhoun. The MPO's purpose is allocation and distribution of highway and transit project funds and transportation planning within the MPO boundary area. Federal Law mandates that Census-designated Urbanized Areas (areas with more than 50,000 people at 1000 people or more per square mile) are required to have an MPO. The MPO's focus is the set of roads that are part of the classified road network of interstate highways, arterial streets, and collector streets. The MPO must address all highway-oriented transportation modes including vehicles on the classified street network, transit (busses), and bicycle/pedestrian; as well as the interface with non-highway modes (rail, air, water). The MPO must address both the movement of people (passengers) and goods (freight).

Typical projects include road widening, intersection improvements, traffic signalization, etc. The MPO is also involved in planning for other transportation modes such as air, rail, transit services, bicycle, and pedestrian travel. The MPO is concerned with both passenger and freight traffic. The MPO seeks input from all user groups such as commuters, freight haulers, special needs populations, lower income populations, the traditionally underserved, etc. The MPO focuses on the present and future issues of traffic management and traffic safety. The MPO follows a process defined in federal law including a 25-year long-range transportation plan (LRTP), a short range transportation improvement program (TIP), and an annual unified planning work program (UPWP). The MPO works in close cooperation with officials from the Tennessee Department of Transportation (TDOT), the Federal Highway Administration (FHWA), and the Federal Transit Administration (FTA), as well as other agencies as appropriate.

The MPO has a planning staff that consists of an MPO coordinator. Other staff (planner, engineers, and administrative personnel) and consultants support MPO planning as needed. The staff conducts planning analysis of transportation needs based on existing and projected land use. The staff drafts all documents pertaining to the LRTP, TIP, and UPWP and manages consultants on a project by project basis. Staff schedules and prepares meeting packets and ensures all MPO planning processes are transparent and follow the requirements of the MPO's adopted Public Participation Plan. They also perform GIS data mapping and analysis; update and forecast population and economic factors as well as updating and maintaining the transportation network model.

The MPO has a Technical Coordinating Committee (TCC) that is made up of both city and county transportation personnel, transit operators, TDOT representative, FHWA representative, FTA representative, Title VI representative, and the MPO Coordinator. The TCC evaluates all transportation issues and reports or recommends an action on each to the MPO Executive Board. The MPO Executive Board has the sole power to approve or disapprove any recommendation or issue.

EXPENDITURE SUMMARY	FY 2014 Actual	FY 2015 Budgeted	FY 2016 Proposed	Percentage Increase
Personnel Expenditures	\$97,562	\$222,300	\$218,600	-1.6%
Operating Expenditures	\$10,471	\$15,900	\$15,900	0%
Capital Outlay & Debt Service	\$2,050	\$4,500	\$4,500	0%
Total Expenditures	\$110,083	\$242,700	\$239,000	-1.5%
FTE's	0.70	0.70	0.60	

Goals and Objectives

- Continue training of MPO staff
- Update FY2014-FY2017 transportation improvement plan as needed throughout the year
- Manage 2035 RTP and complete new RTP consistent with MAP-21 legislation
- Develop and implement 2016-2017 Unified Planning Work Program (UPWP)

Performance Measures

Measure Description	FY2013 (Actual)	FY2014 (Actual)	FY2015 (Estimated)	FY2016 (Projected)
Percentage of completion of long range transportation plan	100%	100%	100%	100%
Number of training sessions attended by MPO Staff	5	5	5	6
Number of public meetings	16	16	18	18
Percentage of completion of transportation improvement program	90%	90%	90%	90%
Percentage of completion of bicycle and pedestrian plan	100%	100%	100%	100%
Percentage of completion of freight users study	100%	100%	100%	100%

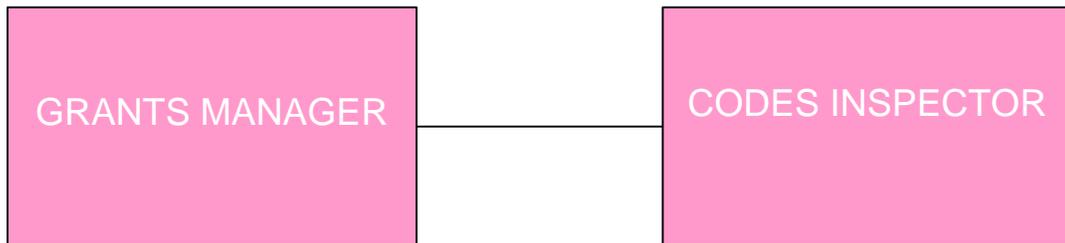
FUND #138 METROPOLITAN PLANNING ORGANIZATION FUND (MPO)						
REVENUES						
OBJECT CODE		2013-2014 ACTUAL BUDGET	2014-2015 ORIGINAL BUDGET	2014-2015 AMENDED BUDGET	2015-2016 REQUESTED BUDGET	2015-2016 PROPOSED BUDGET
33111	FEDERAL GOVERNMENT	82,269	200,000	200,000	200,000	200,000
36810	TRANSFER GENERAL FUND	40,000	57,000	57,000	57,000	57,000
	TOTAL REVENUES	122,269	257,000	257,000	257,000	257,000
EXPENDITURES						
OBJECT CODE		2013-2014 ACTUAL BUDGET	2014-2015 ORIGINAL BUDGET	2014-2015 AMENDED BUDGET	2015-2016 REQUESTED BUDGET	2015-2016 PROPOSED BUDGET
MPO-88: 41788 - FY 2014						
Personnel and fringe benefits:						
111	SALARIES	36,867	0	0	0	0
112	CONSULTING SERVICES	48,007	0	0	0	0
149	BENEFITS	12,688	0	0	0	0
	Subtotal:	97,562	0	0	0	0
Operating Expenses:						
212	POSTAGE & SHIPPING	97	0	0	0	0
221	PRINTING & PUBLICATIONS	2,814	0	0	0	0
245	TELEPHONE	2,056	0	0	0	0
283	TRAVEL/TRAINING EXPENSE	2,726	0	0	0	0
319	SUPPLIES	2,778	0	0	0	0
	Subtotal:	10,471	0	0	0	0
Capital outlay and debt service:						
948	CAPITAL PURCHASE	2,050	0	0	0	0
	Subtotal:	2,050	0	0	0	0
	Total MPO-88: 41788	110,083	0	0	0	0
MPO-99: 41799 - FY 2015						
Personnel and fringe benefits:						
111	SALARIES	0	54,400	54,400	0	0
112	CONSULTING SERVICES	0	150,000	150,000	0	0
149	BENEFITS	0	17,900	17,900	0	0
	Subtotal:	0	222,300	222,300	0	0
Operating Expenses:						
212	POSTAGE & SHIPPING	0	1,000	1,000	0	0
221	PRINTING & PUBLICATIONS	0	4,500	4,500	0	0
245	TELEPHONE	0	1,800	1,800	0	0
283	TRAVEL/TRAINING EXPENSE	0	3,000	3,000	0	0
319	SUPPLIES	0	5,600	5,600	0	0
	Subtotal:	0	15,900	15,900	0	0
Capital outlay and debt service:						
948	CAPITAL PURCHASE	0	4,500	4,500	0	0
	Subtotal:	0	4,500	4,500	0	0
	Total MPO-99: 41799	0	242,700	242,700	0	0

EXPENDITURES						
OBJECT CODE		2013-2014 ACTUAL BUDGET	2014-2015 ORIGINAL BUDGET	2014-2015 AMENDED BUDGET	2015-2016 REQUESTED BUDGET	2015-2016 PROPOSED BUDGET
MPO-11: 41711 - FY 2016						
Personnel and fringe benefits:						
111	SALARIES	0	0	0	50,900	50,900
112	CONSULTING SERVICES	0	0	0	150,000	150,000
149	BENEFITS	0	0	0	17,700	17,700
Subtotal:		0	0	0	218,600	218,600
Operating Expenses:						
212	POSTAGE & SHIPPING	0	0	0	1,000	1,000
221	PRINTING & PUBLICATIONS	0	0	0	4,500	4,500
245	TELEPHONE	0	0	0	1,800	1,800
283	TRAVEL/TRAINING EXPENSE	0	0	0	3,000	3,000
319	SUPPLIES	0	0	0	5,600	5,600
Subtotal:		0	0	0	15,900	15,900
Capital outlay and debt service:						
948	CAPITAL PURCHASE	0	0	0	4,500	4,500
Subtotal:		0	0	0	4,500	4,500
Total MPO-11: 41711		0	0	0	239,000	239,000
TOTAL EXPENDITURES		110,083	242,700	242,700	239,000	239,000

Community Development Block Grant



Community Development Block Grant



Community Development Block Grant

Programs, Services and Functions:

The City of Cleveland anticipates receiving \$345,924 from the United States Department of Housing and Urban Development (HUD) through the Community Development Block Grant Entitlement Program (CDBG) in FY2016. The City will provide an additional \$25,000 in funding. Funds must be administered to benefit primarily low-income and moderate-income people within the designated target area. Citizen participation is an integral part of the continual planning process to determine the use of these funds. Depending on the outcome of this process, the City Council may elect to fund a variety of public improvements such as drainage, recreation improvements, housing programs, codes enforcement, or other activities meeting CDBG eligibility requirements. The Grants Manager is responsible for carrying out the administration of the CDBG program, ensuring compliance with all applicable laws such as fair housing and other civil rights laws, labor and contracting laws, environmental laws, etc. The manager must ensure that funded projects are carried out in a timely manner and that all HUD requirements for financial and program management are met.

As requested by citizen input and by the City Council, a concentrated codes enforcement program within the CDBG target area was implemented during FY2006 and will continue this year. The codes enforcement officer is currently working on pro-active codes enforcement and educational awareness programs designed to improve the housing and living environment through increased public awareness and enforcement. Over 789 cases were reviewed within the CDBG target area last year.

The city's partnership with Habitat for Humanity of Cleveland, a non-profit affordable housing provider, will continue and provide funding for infrastructure development for Phase II of Victory Cove which allows better utilization of the land. Infrastructure installation will allow Habitat to continue its mission of providing affordable, single-family housing within the CDBG target area. When construction of the infrastructure and homes are complete, the development will be home to 27 low and moderate income families. CDBG funding previously assisted in acquisition of the Victory Cove property in 2012.

The following activities are recommended to the City Council:

Codes Enforcement	\$ 64,700
Capital Projects	\$ 212,224
Administration	<u>\$ 94,000</u>
TOTAL	\$ 370,924

The Emergency Solutions Grant will provide funds for the local shelter, which provides temporary food and assistance for qualified individuals.

EXPENDITURE SUMMARY	FY 2014 Actual	FY 2015 Budgeted	FY 2016 Proposed	Percentage Increase
Personnel Expenditures	\$131,530	\$138,675	\$142,900	3%
Operating Expenditures	\$95,864	\$13,875	\$15,800	13%
Capital Outlay & Debt Service	\$330,420	\$319,205	\$298,997	-6%
Total Expenditures	\$557,814	\$471,755	\$457,697	-3%
FTE's	2	2	2	

Goals and Objectives

- Continue implementation of CDBG citizen participation plan
- Conduct agency consultations and public hearings for CDBG action plan
- Continue implementation of a concentrated codes enforcement program to improve housing and living environment within the CDBG Target Area
- Improve public facilities in targeted areas
- Continue planning for CDBG target area
- Provide planning in conjunction with Habitat for Humanity for continued development of affordable, single-family housing within the target area
- Provide funding for recreational improvements within the Target Area
- Complete required CDBG administrative activities
- Continue implementation of 2014-2019 CDBG Consolidated Plan and develop and implement one-year action plan

Performance Measures

Measure Description	FY2013 (Actual)	FY2014 (Actual)	FY2015 (Estimated)	FY2016 (Projected)
Number of grant years funding remaining at year end	.35	.04	.45	.50
Percentage of low and moderate income expenditures	100%	100%	100%	100%
CDBG funds spent	\$458,125	557,814	225,000	345,924
Number of target area code enforcement contacts	855	789	500	500
Number of LMI families assisted into homeownership	8	5	0	4

FUND #139 COMMUNITY DEVELOPMENT BLOCK GRANT						
REVENUES						
OBJECT CODE		2013-2014 ACTUAL BUDGET	2014-2015 ORIGINAL BUDGET	2014-2015 AMENDED BUDGET	2015-2016 REQUESTED BUDGET	2015-2016 PROPOSED BUDGET
33117	FEDERAL GRANT-2011 CDBG	0	0	0	0	0
33118	FEDERAL GRANT-2012 CDBG	117,266	0	0	0	0
33119	FEDERAL GRANT-2013 CDBG	340,804	0	12,647	0	0
33120	FEDERAL GRANT-2014 CDBG	0	352,335	352,335	0	0
33121	FEDERAL GRANT-2015 CDBG	0	0	0	345,924	345,924
33490	THDA EMERGENCY SHELTER GT-FY11	17,026	0	0	0	0
33492	THDA EMERGENCY SHELTER GT-FY12	60,434	0	0	0	0
33493	THDA EMERGENCY SHELTER GT-FY13	0	86,773	86,773	0	0
33494	THDA EMERGENCY SHELTER GT-FY15	0	0	0	86,773	86,773
36810	TRANSFER FROM GENERAL FUND	15,000	20,000	20,000	25,000	25,000
	TOTAL REVENUES	550,530	459,108	471,755	457,697	457,697
EXPENDITURES						
OBJECT CODE		2013-2014 ACTUAL BUDGET	2014-2015 ORIGINAL BUDGET	2014-2015 AMENDED BUDGET	2015-2016 REQUESTED BUDGET	2015-2016 PROPOSED BUDGET
	2014 CDBG					
55100	Administrative					
111	SALARIES	54,019	0	0	0	0
132	LONGEVITY	400	0	0	0	0
134	CHRISTMAS BONUS	108	0	0	0	0
140	DENTAL INSURANCE	549	0	0	0	0
141	SOCIAL SECURITY	3,859	0	0	0	0
142	HEALTH INSURANCE	10,034	0	0	0	0
143	RETIREMENT	9,159	0	0	0	0
144	LIFE & DISABILITY	646	0	0	0	0
	Subtotal:	78,774	0	0	0	0
	Operating Expenditures					
221	PRINTING EXPENSE	0	0	0	0	0
237	ADVERTISING	815	0	0	0	0
245	TELEPHONE EXPENSE	1,217	0	0	0	0
283	TRAVEL AND TRAINING	524	0	0	0	0
319	OFFICE SUPPLIES	28	0	0	0	0
331	GASOLINE	380	0	0	0	0
599	MISCELLANEOUS	696	0	0	0	0
	Subtotal:	3,660	0	0	0	0
	Subtotal Planning & Administration:	82,434	0	0	0	0
55200	Recreation Projects					
	Capital Outlay and Debt Service					
937	SCCC-COURT AND STORAGE BUILDING	100,420	0	0	0	0
940	MOSBY PARK POOL REPLACEMENT	200,000	0	0	0	0
	Subtotal:	300,420	0	0	0	0
55300	Consultant Services					
256	THE HOUSING FUND	18,750	0	6,250	0	0
	Subtotal:	18,750	0	6,250	0	0

EXPENDITURES						
OBJECT CODE		2013-2014 ACTUAL BUDGET	2014-2015 ORIGINAL BUDGET	2014-2015 AMENDED BUDGET	2015-2016 REQUESTED BUDGET	2015-2016 PROPOSED BUDGET
55400	Housing					
Capital outlay and debt service						
719	DOWN PAYMENT ASSISTANCE	30,000	0	0	0	0
934	PROJECTS TO BE DETERMINED	0	0	0	0	0
Subtotal:		30,000	0	0	0	0
Subtotal Capital Outlay and Debt Service:		349,170	0	6,250	0	0
55500	Codes Enforcement					
Personnel and Fringe Benefits						
111	SALARIES	37,166	0	0	0	0
132	LONGEVITY	400	0	0	0	0
134	CHRISTMAS BONUS	108	0	0	0	0
140	DENTAL INSURANCE	296	0	0	0	0
141	SOCIAL SECURITY	2,908	0	0	0	0
142	HEALTH INSURANCE	5,212	0	0	0	0
143	RETIREMENT	6,262	0	0	0	0
144	LIFE & DISABILITY	404	0	0	0	0
191	LAUNDRY & DRY CLEANING	0	0	0	0	0
Subtotal:		52,756	0	0	0	0
Operating Expenditures						
221	PRINTING	123	0	0	0	0
237	ADVERTISING	0	0	0	0	0
245	TELEPHONE EXPENSE	632	0	0	0	0
252	LEGAL EXPENSE	0	0	0	0	0
261	VEHICLE MAINTENANCE	1,240	0	0	0	0
283	TRAVEL/TRAINING	0	0	0	0	0
319	SUPPLIES	728	0	0	0	0
326	CLOTHING ALLOWANCE	40	0	0	0	0
331	GASOLINE	1,193	0	0	0	0
512	INS-VEHICLES & EQUIPMENT	249	0	0	0	0
599	MISCELLANEOUS	0	0	0	0	0
Subtotal:		4,205	0	0	0	0
Subtotal Codes Enforcement:		56,961	0	0	0	0
64100	Emergency Shelter Grant					
Operating Expenditures						
259	SHELTER OPERATIONS	13,651	0	0	0	0
591	ADMINISTRATION COSTS	0	0	0	0	0
Subtotal:		13,651	0	0	0	0
64200	Emergency Shelter Grant					
Operating Expenditures						
259	SHELTER OPERATIONS	55,598	0	0	0	0
591	ADMINISTRATION COSTS	0	0	0	0	0
Subtotal:		55,598	0	0	0	0
Subtotal Emergency Shelter Grants:		69,249	0	0	0	0
TOTAL 2014 EXPENDITURES		557,814	0	6,250	0	0

EXPENDITURES						
OBJECT CODE		2013-2014 ACTUAL BUDGET	2014-2015 ORIGINAL BUDGET	2014-2015 AMENDED BUDGET	2015-2016 REQUESTED BUDGET	2015-2016 PROPOSED BUDGET
2015 CDBG						
56100	Administrative					
111	SALARIES	0	56,000	56,000	0	0
132	LONGEVITY	0	450	450	0	0
134	CHRISTMAS BONUS	0	100	150	0	0
140	DENTAL INSURANCE	0	600	550	0	0
141	SOCIAL SECURITY	0	4,400	4,400	0	0
142	HEALTH INSURANCE	0	9,800	11,050	0	0
143	RETIREMENT	0	9,400	9,400	0	0
144	LIFE & DISABILITY	0	700	700	0	0
145	VISION INSURANCE	0	0	175	0	0
Subtotal:		0	81,450	82,875	0	0
Operating Expenditures						
221	PRINTING EXPENSE	0	400	400	0	0
237	ADVERTISING	0	800	800	0	0
245	TELEPHONE EXPENSE	0	1,450	1,450	0	0
283	TRAVEL AND TRAINING	0	1,200	1,200	0	0
319	OFFICE SUPPLIES	0	1,200	1,200	0	0
331	GASOLINE	0	1,000	1,000	0	0
599	MISCELLANEOUS	0	2,500	1,075	0	0
Subtotal:		0	8,550	7,125	0	0
Subtotal Planning & Administration:		0	90,000	90,000	0	0
56400	Housing					
Capital Outlay and Debt Service:						
931	SHEPARD FIELD PARKING LOT	0	0	75,000	0	0
934	PROJECTS TO BE DETERMINED	0	219,785	0	0	0
932	BLYTHE AVE. NEIGHBORHOOD PARK	0	0	50,000	0	0
933	BLYTHE BOWER ATHLETIC FIELDS	0	0	107,432	0	0
Subtotal:		0	219,923	232,432	0	0
Subtotal Capital Outlay and Debt Service:		0	219,923	232,432	0	0
56500	Codes Enforcement					
Personnel and Fringe Benefits:						
111	SALARIES	0	38,500	38,500	0	0
132	LONGEVITY	0	450	450	0	0
134	CHRISTMAS BONUS	0	100	150	0	0
140	DENTAL INSURANCE	0	300	300	0	0
141	SOCIAL SECURITY	0	3,000	3,000	0	0
142	HEALTH INSURANCE	0	5,200	6,050	0	0
143	RETIREMENT	0	6,500	6,500	0	0
144	LIFE & DISABILITY	0	500	500	0	0
145	VISION INSURANCE	0	0	100	0	0
191	LAUNDRY & DRY CLEANING	0	600	250	0	0
Subtotal:		0	55,150	55,800	0	0
Operating Expenditures						
221	PRINTING	0	400	400	0	0
237	ADVERTISING	0	100	100	0	0
245	TELEPHONE EXPENSE	0	1,500	1,500	0	0
252	LEGAL EXPENSE	0	300	300	0	0
261	VEHICLE MAINTENANCE	0	1,500	1,500	0	0
283	TRAVEL/TRAINING	0	500	500	0	0
319	SUPPLIES	0	300	300	0	0
326	CLOTHING ALLOWANCE	0	400	400	0	0
331	GASOLINE	0	1,500	1,500	0	0
512	INS-VEHICLES & EQUIPMENT	0	500	250	0	0
599	MISCELLANEOUS	0	400	0	0	0
Subtotal:		0	7,400	6,750	0	0
Subtotal Codes Enforcement:		0	62,550	62,550	0	0

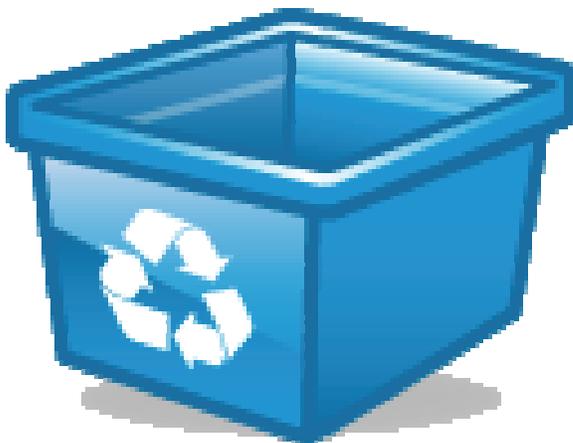
EXPENDITURES						
OBJECT CODE		2013-2014 ACTUAL BUDGET	2014-2015 ORIGINAL BUDGET	2014-2015 AMENDED BUDGET	2015-2016 REQUESTED BUDGET	2015-2016 PROPOSED BUDGET
65100	Emergency Shelter Grant					
Operating Expenditures						
259	SHELTER OPERATIONS	0	82,868	82,868	0	0
591	ADMINISTRATION COSTS	0	3,905	3,905	0	0
Subtotal:		0	86,773	86,773	0	0
	TOTAL 2015 EXPENDITURES	0	459,246	471,755	0	0
2016 CDBG						
57100	Administrative					
111	SALARIES	0	0	0	57,900	57,900
132	LONGEVITY	0	0	0	500	500
134	CHRISTMAS BONUS	0	0	0	100	100
140	DENTAL INSURANCE	0	0	0	600	600
141	SOCIAL SECURITY	0	0	0	4,500	4,500
142	HEALTH INSURANCE	0	0	0	11,300	11,300
143	RETIREMENT	0	0	0	9,700	9,700
144	LIFE & DISABILITY	0	0	0	700	700
145	VISION INSURANCE	0	0	0	200	200
Subtotal:		0	0	0	85,500	85,500
Operating Expenditures						
221	PRINTING EXPENSE	0	0	0	600	600
237	ADVERTISING	0	0	0	700	700
245	TELEPHONE EXPENSE	0	0	0	1,500	1,500
283	TRAVEL AND TRAINING	0	0	0	1,500	1,500
319	OFFICE SUPPLIES	0	0	0	1,200	1,200
331	GASOLINE	0	0	0	1,000	1,000
599	MISCELLANEOUS	0	0	0	2,000	2,000
Subtotal:		0	0	0	8,500	8,500
Subtotal Planning & Administration:		0	0	0	94,000	94,000
56400	Housing					
Capital Outlay and Debt Service:						
934	PROJECTS TO BE DETERMINED	0	0	0	212,224	212,224
Subtotal:		0	0	0	212,224	212,224
Subtotal Capital Outlay and Debt Service:		0	0	0	212,224	212,224
57500	Codes Enforcement					
Personnel and Fringe Benefits:						
111	SALARIES	0	0	0	39,800	39,800
131	SERVICE AWARDS	0	0	0	100	100
132	LONGEVITY	0	0	0	500	500
134	CHRISTMAS BONUS	0	0	0	100	100
140	DENTAL INSURANCE	0	0	0	300	300
141	SOCIAL SECURITY	0	0	0	3,100	3,100
142	HEALTH INSURANCE	0	0	0	6,100	6,100
143	RETIREMENT	0	0	0	6,800	6,800
144	LIFE & DISABILITY	0	0	0	500	500
145	VISION INSURANCE	0	0	0	100	100
191	LAUNDRY & DRY CLEANING	0	0	0	0	0
Subtotal:		0	0	0	57,400	57,400
Operating Expenditures						
221	PRINTING	0	0	0	400	400
237	ADVERTISING	0	0	0	100	100
245	TELEPHONE EXPENSE	0	0	0	1,400	1,400
252	LEGAL EXPENSE	0	0	0	300	300
261	VEHICLE MAINTENANCE	0	0	0	1,500	1,500
283	TRAVEL/TRAINING	0	0	0	500	500

EXPENDITURES						
OBJECT CODE		2013-2014 ACTUAL BUDGET	2014-2015 ORIGINAL BUDGET	2014-2015 AMENDED BUDGET	2015-2016 REQUESTED BUDGET	2015-2016 PROPOSED BUDGET
319	SUPPLIES	0	0	0	300	300
326	CLOTHING ALLOWANCE	0	0	0	400	400
331	GASOLINE	0	0	0	1,500	1,500
512	INS-VEHICLES & EQUIPMENT	0	0	0	500	500
599	MISCELLANEOUS	0	0	0	400	400
Subtotal:		0	0	0	7,300	7,300
Subtotal Codes Enforcement:		0	0	0	64,700	64,700
65100	Emergency Shelter Grant					
Operating Expenditures						
259	SHELTER OPERATIONS	0	0	0	82,868	82,868
591	ADMINISTRATION COSTS	0	0	0	3,905	3,905
Subtotal:		0	0	0	86,773	86,773
TOTAL 2016 EXPENDITURES		0	0	0	457,697	457,697
TOTAL ALL EXPENDITURES		557,814	459,246	471,755	457,697	457,697

RECYCLING GRANT



CLEAN & green
CLEVELAND



Recycling Grant

Organization Chart:

No personnel are funded out of this fund.

Programs, Services, and Functions:

The “Clean and Green Cleveland” Program, funded by the TDOT Department of Beautification’s Special Litter Project fund, which seek to raise public awareness and activity to support litter reduction and increased recycling in Cleveland. Through a multi-faceted approach, including marketing, education, local activities, and product supplication, Cleveland’s residents will become better informed about the necessity to act more responsibly with regards to waste, and will be given opportunities to take action. The grant program will be executed over a three year period, ending in June 2016.

Goals and Objectives:

- Inform Cleveland residents about the current state of littering and recycling, including costs associated with litter pickup and damage to the environment and local ecosystems caused by littering and non-recycling.
- Inform residents of ways to reduce litter and ways to recycle in Cleveland.
- Purchase and distribute items to residents that will encourage recycling, such as distributing reusable shopping bags and recycle tubs.
- Place recycle bins in city parks and along the Greenway.
- Host events and activities to encourage recycling/litter reduction and raise awareness of the campaign, such as recycling events, school contests, and 5K races.
- Collaborate and coordinate with Cleveland Associated Industries to promote sustainable practices within the industrial community.
- Increase recycling participation among households.
- Survey the community to understand how recycling is viewed and perceived.
- Decrease the amount of refuse sent to the landfill from previous fiscal year.

Performance Measures:

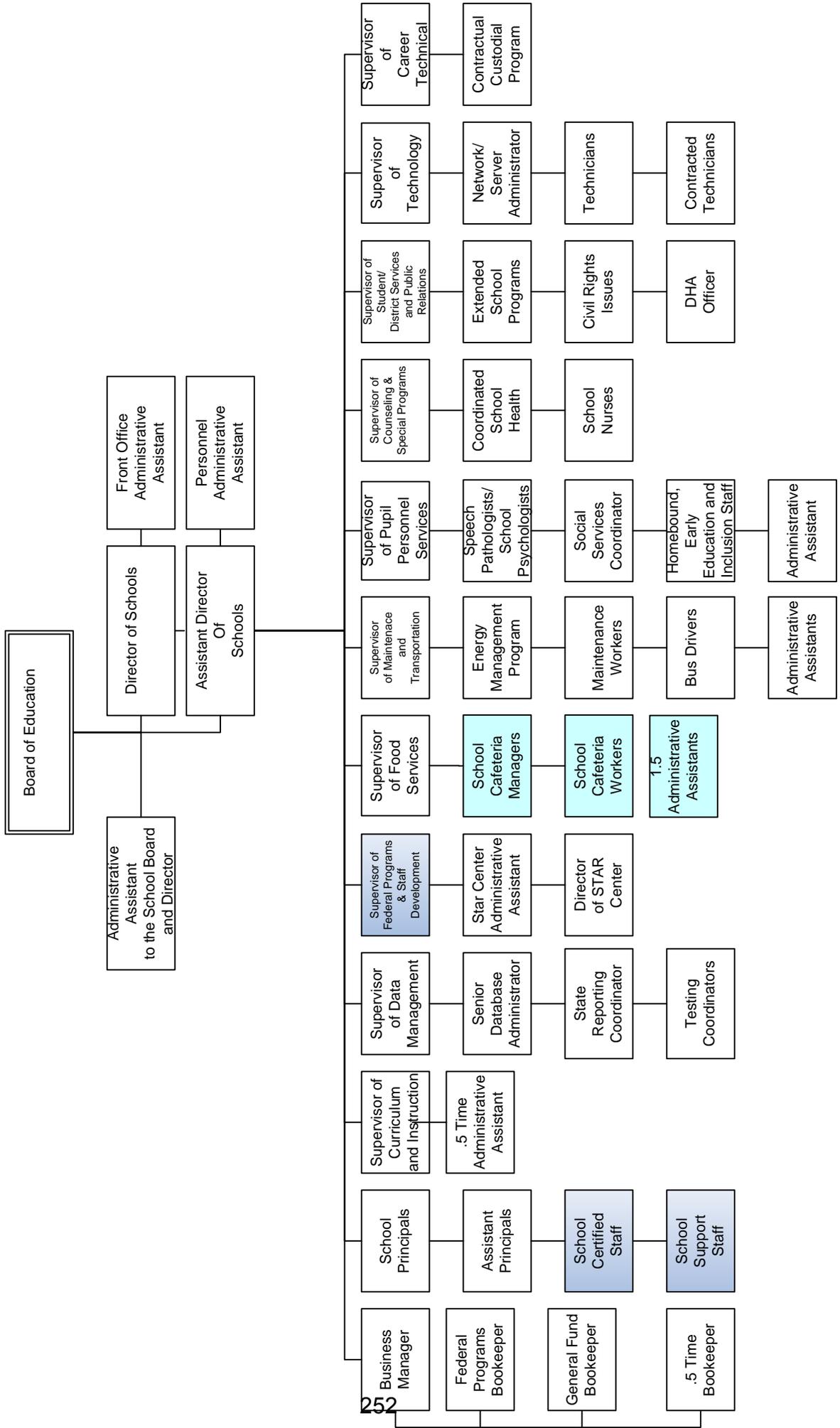
Measure Description	FY2013 (Actual)	FY2014 (Actual)	FY 2015 (Estimated)	FY 2016 (Projected)
Number of residential tons of garbage collected per 1,000 people	274	283	280	278
Average commercial tons of garbage collected per customer	17.14	16.35	16.35	16.30
Total tonnage taken to the landfill on route collections	5,600	5,580	5,235	5,471
Total number of commercial recycling customers	87	91	95	100
Number of recycling bins placed at city parks and greenway	0	0	26	13
Total tons of recyclables collected at city parks and greenway	0	0	0	12
Number of reusable grocery totes distributed	0	0	800	500

CITY OF CLEVELAND						
FUND #151 - RECYCLING GRANT						
REVENUES						
OBJECT CODE		2013-2014 ACTUAL BUDGET	2014-2015 ORIGINAL BUDGET	2014-2015 AMENDED BUDGET	2015-2016 REQUESTED BUDGET	2015-2016 PROPOSED BUDGET
33400	STATE-RECYCLING GRANT	0	14,000	40,074	14,000	14,000
36811	TRANS FROM SOLID WASTE	0	0	7,000	10,000	10,000
TOTAL REVENUES		0	14,000	47,074	24,000	24,000
EXPENDITURES						
DEPARTMENT # 41910						
OBJECT CODE		2013-2014 ACTUAL BUDGET	2014-2015 ORIGINAL BUDGET	2014-2015 AMENDED BUDGET	2015-2016 REQUESTED BUDGET	2015-2016 PROPOSED BUDGET
239	LITTER GRANT EXP	0	13,500	40,074	24,000	24,000
283	TRAINING & TRAVEL EXP	0	500	0	0	0
TOTAL EXPENDITURES		0	14,000	40,074	24,000	24,000

Cleveland City Schools



CLEVELAND CITY SCHOOLS



School General Fund

Programs, Services, and Functions:

This fund finances all of the Cleveland City School’s K-12 operations with the exception of the food service functions, which is financed by a separate fund. Under Tennessee law, each county is to fund a school system with State aid and some Federal assistance. In a case where a city elects to establish its own school system, as Cleveland has, State law requires that the County split the money appropriated for educational operating expenditures based on the ADA (average daily attendance) percentages in the separate school systems. State law also requires that the County split any money appropriated for capital outlay as well. In other words, the money goes with the child, whether he attends a county school or a city school. State money is based on the Basic Education Program (BEP) formula using average daily membership (ADM) student counts.

This fund receives its revenue from five sources: the Federal government, the State government, Bradley County government, Cleveland City government, and Other Sources (fees, charges, earned interest, etc.). State and County revenues combined represent approximately 85% of the funding for the School General Fund.

Capital Outlay expenditures are funded as necessary by note or bond proceeds from Bradley County and from the City of Cleveland. Beginning in May 2009, the schools began receiving a portion of a ½ cent increase in the local option sales tax. These proceeds will be used to pay for capital projects in the City School System.

EXPENDITURE SUMMARY	FY 2014 Actual	FY 2015 Budgeted	FY 2016 Proposed	Percentage Increase
Personnel & Operating Expenditures	\$39,522,254	\$40,349,794	\$41,364,548	2.5%
Capital Outlay & Debt Service	\$485,560	\$429,119	\$385,697	-10%
Transfers to Other Funds	\$486,719	\$194,700	\$194,700	0%
Total Expenditures	\$40,494,533	\$40,973,613	\$41,944,945	2.4%

Goals and Objectives

- Plan for a new elementary school.
- Continue Capital Improvement Program with use of sales tax proceeds.
- Design and deliver a rigorous and relevant curriculum that supports student learning.
- Operate a system that attracts, retains, and supports all staff for continuous improvement.
- Foster positive and effective school and community relations.
- Provide adequate resources to support the education program.
- Continue upgrade of technology equipment in the classrooms.
- Continue to rank among the top school districts statewide on the ACT and on other measures of student performance.
- Provide major maintenance improvements including roofs and HVAC improvements.
- Purchase mobile carts equipped with 30 laptops each.
- Increase the number of wireless access points in each school.
- Construct a new gymnasium for Cleveland High School
- Update long-range capital replacement plan.

Performance Measures

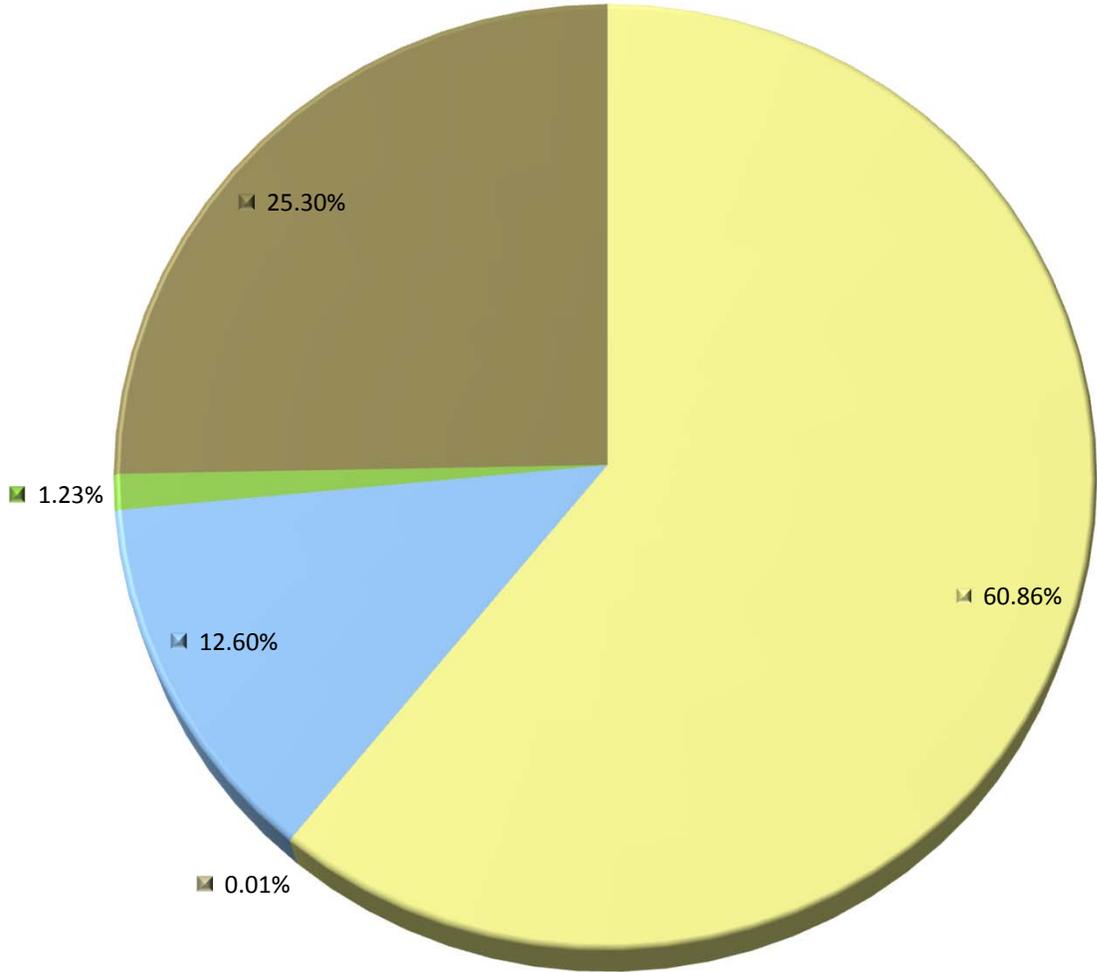
The Tennessee Department of Education provides excellent performance measures as part of its State Report Card. Anyone wishing to see more information on those measures can do so on the Internet by using the following steps:

Go to the State's web site at www.tn.gov
click on Government,
click on Departments & Agencies,
click on E, Education,
click on Report Card

School General Fund Budget Summary

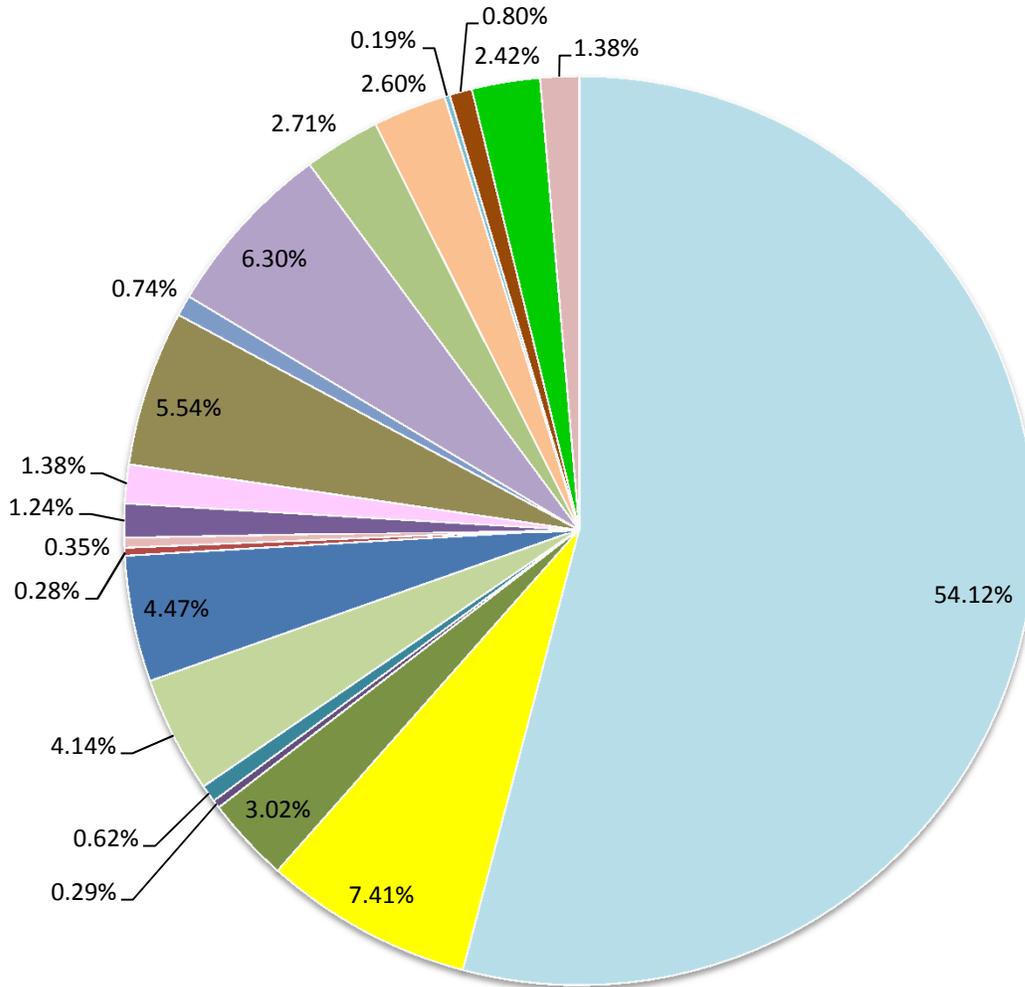
	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 AMENDED	FY 2016 PROPOSED	% OF TOTAL
<i>Revenues and Other</i>					
<i>Financial Sources</i>					
Federal Government	\$212,584	\$36,462	\$3,347	\$3,347	0.0%
State of Tennessee	\$23,047,750	\$24,450,015	\$24,811,223	\$25,528,863	60.9%
Bradley County	\$10,236,770	\$9,814,586	\$10,334,891	\$10,612,108	25.3%
Other Revenues	\$546,497	\$457,393	\$537,552	\$514,027	1.2%
Other Financing Sources:					
Transfers from Other Funds	\$5,131,845	\$5,120,035	\$5,286,600	\$5,286,600	12.6%
<i>Total Revenues and Other</i>					
<i>Financial Sources</i>	\$39,175,446	\$39,878,491	\$40,973,613	\$41,944,945	100.0%
<i>Expenditures and Other</i>					
<i>Financing uses</i>					
Regular Instruction	\$21,004,422	\$21,698,832	\$22,130,994	\$22,710,636	54.1%
Special Education	\$2,812,689	\$2,856,121	\$2,960,022	\$3,108,989	7.4%
Vocational Education	\$1,098,613	\$1,199,199	\$1,227,534	\$1,265,998	3.0%
Attendance	\$109,268	\$106,127	\$118,182	\$120,002	0.3%
Health Services	\$217,860	\$233,453	\$253,538	\$259,366	0.6%
Other Student Support	\$1,688,159	\$1,671,725	\$1,704,459	\$1,735,796	4.1%
Instructional Staff	\$1,707,480	\$1,812,834	\$1,822,941	\$1,873,898	4.5%
Special Education Program	\$112,916	\$113,658	\$114,204	\$117,324	0.3%
Vocational Education Program	\$130,217	\$150,436	\$143,947	\$145,064	0.3%
General Administration	\$479,393	\$500,134	\$522,115	\$522,115	1.2%
Office of the Superintendent	\$553,012	\$512,776	\$548,016	\$579,814	1.4%
Office of the Principal	\$2,057,075	\$2,146,037	\$2,230,752	\$2,322,597	5.5%
Business Administration	\$246,280	\$259,382	\$278,439	\$308,521	0.7%
Operation of Plant	\$2,535,684	\$2,507,109	\$2,608,476	\$2,641,991	6.3%
Maintenance of Plant	\$1,066,537	\$1,084,098	\$1,195,226	\$1,136,053	2.7%
Transportation	\$1,074,117	\$1,066,991	\$1,069,888	\$1,089,802	2.6%
Food Service	\$72,015	\$75,042	\$76,704	\$79,497	0.2%
Community Services	\$319,628	\$303,636	\$330,753	\$333,481	0.8%
Early Childhood Education	\$1,048,652	\$1,013,604	\$1,013,604	\$1,013,604	2.4%
Other Programs	\$0	\$211,060	\$0	\$0	0.0%
Capital Outlay	\$0	\$162,608	\$0	\$0	0.0%
Debt Service	\$186,254	\$322,952	\$429,119	\$385,697	0.9%
Other Financing Uses:					
Transfers to other Funds	\$487,000	\$486,719	\$194,700	\$194,700	0.5%
<i>Total Expenditures and</i>					
<i>Other Financing uses</i>	\$39,007,271	\$40,494,533	\$40,973,613	\$41,944,945	100.0%
<i>Increase (Decrease) in Fund Balance</i>	\$168,175	(\$616,042)	\$0	\$0	
<i>Fund Balance at Beginning of FY</i>	\$3,132,931	\$3,301,106	\$2,685,064	\$2,685,064	
<i>Fund Balance at End of FY</i>	\$3,301,106	\$2,685,064	\$2,685,064	\$2,685,064	

2015-2016 REVENUES SUMMARY



- State of Tennessee
- City General Fund Trans.
- Bradley County
- Federal Government
- Other Local Revenues

Summary of Expenditures by Category



- | | |
|------------------------------|-------------------------|
| Regular Instruction | Special Education |
| Vocational Education | Attendance |
| Health Services | Other Student Support |
| Regular Instruction | Special Education |
| Vocational Education | 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 | Debt Service |

CLEVELAND CITY SCHOOLS						
REVENUES						
OBJECT CODE		2013-2014 ACTUAL BUDGET	2014-2015 ORIGINAL BUDGET	2014-2015 AMENDED BUDGET	2015-2016 REQUESTED BUDGET	2015-2016 PROPOSED BUDGET
INTERGOVERNMENTAL						
FEDERAL GOVERNMENT						
47143	EDUCATION OF HANDICAPPED	36,462	36,462	3,347	3,347	3,347
47990	OTHER DIRECT REVENUE	0	0	0	0	0
Subtotal:		36,462	36,462	3,347	3,347	3,347
STATE OF TENNESSEE						
46511	BASIC EDUCATION PROGRAM	22,223,000	22,514,000	22,897,000	23,641,000	23,641,000
46520	SCHOOL FOOD SERVICE	27,275	27,275	27,275	27,275	27,275
46530	ENERGY EFFICIENT SCHOOL INITIATE	21,962	0	0	0	0
46550	DRIVER EDUCATION	8,000	8,000	8,000	8,000	8,000
46590	OTHER STATE EDUCATION	629,125	297,000	351,360	325,000	325,000
46610	CAREER LADDER PROGRAM	141,654	224,648	224,648	224,648	224,648
46612	CAREER LADDER-EXT CONT	49,945	164,793	164,793	164,793	164,793
46820	INCOME TAX	22,592	40,841	22,553	22,553	22,553
46850	MIXED DRINK TAX	101,798	101,990	101,990	101,990	101,990
46980	OTHER STATE GRANTS	1,013,604	1,013,604	1,013,604	1,013,604	1,013,604
46995	CONTRIBUTIONS FOR OPEB	211,060	0	0	0	0
Subtotal:		24,450,015	24,392,151	24,811,223	25,528,863	25,528,863
BRADLEY COUNTY						
40110	CURRENT PROPERTY TAX	5,393,092	5,475,500	5,525,500	5,704,134	5,704,134
40120	TRUSTEE'S COLLECTION	219,159	182,061	182,061	182,061	182,061
40130	CIR CLK/CLK & MASTER	107,761	116,000	116,000	116,000	116,000
40140	INTEREST & PENALTY	30,663	31,369	31,369	31,369	31,369
40162	PYMTS IN LIEU-LOCAL	2,548	3,805	3,805	3,805	3,805
40163	PAYMENTS IN LIEU-OTHER	107,889	101,717	101,717	101,717	101,717
40210	LOCAL OPTION SALES TAX	3,924,612	4,351,287	4,351,287	4,449,870	4,449,870
40320	BANK EXCISE TAX	22,548	18,201	18,201	18,201	18,201
40350	INTERSTATE TELECOMM. TAX	3,533	2,126	2,126	2,126	2,126
41110	MARRIAGE LICENSES	2,781	2,825	2,825	2,825	2,825
Subtotal:		9,814,586	10,284,891	10,334,891	10,612,108	10,612,108
CHARGES FOR SERVICES						
43511	TUITION-REGULAR DAY	108,703	101,935	101,935	101,935	101,935
43581	COMM SVCS FEES-CHILDREN	105,405	152,396	124,396	118,480	118,480
43583	TBI CRIMINAL BACKGROUND	1,680	4,800	4,800	4,800	4,800
Subtotal:		215,788	259,131	231,131	225,215	225,215
INTEREST						
44110	INTEREST EARNED	4,434	6,250	6,250	6,250	6,250
Subtotal:		4,434	6,250	6,250	6,250	6,250
MISCELLANEOUS						
44146	E-RATE FUNDING	12,901	0	0	0	0
44170	MISCELLANEOUS REFUNDS	40,433	98,841	98,841	98,841	98,841
44530	SALE OF EQUIPMENT	10,642	10,000	6,901	6,900	6,900
44560	DAMAGES RECOVERED	261	1,800	1,800	1,800	1,800
44570	CONTRIBUTIONS & GIFTS	158,491	143,488	165,168	147,560	147,560
44990	OTHER LOCAL REVENUES	14,443	27,461	27,461	27,461	27,461
Subtotal:		237,171	281,590	300,171	282,562	282,562
OTHER FINANCING USES						
49800	OPERATING TRANSFERS (FED)	35	13,000	13,000	13,000	13,000
49810	CITY GENERAL FUND TRANS	5,120,000	5,273,600	5,273,600	5,273,600	5,273,600
Subtotal:		5,120,035	5,286,600	5,286,600	5,286,600	5,286,600
	TOTAL REVENUES	39,878,491	40,547,075	40,973,613	41,944,945	41,944,945

EXPENDITURES						
OBJECT CODE		2013-2014 ACTUAL BUDGET	2014-2015 ORIGINAL BUDGET	2014-2015 AMENDED BUDGET	2015-2016 REQUESTED BUDGET	2015-2016 PROPOSED BUDGET
EDUCATION						
71100 REGULAR INSTRUCTION						
116	TEACHERS	13,914,649	14,092,422	14,042,422	14,561,460	14,561,460
117	CAREER LADDER PROGRAM	82,963	129,000	129,000	129,000	129,000
127	CAREER LADDER-EXT CONT	27,100	141,211	141,211	141,211	141,211
128	HOMEBOUND TEACHERS	53,137	55,542	58,542	57,627	57,627
163	ASSISTANTS	1,105,363	1,095,502	1,102,627	1,084,005	1,084,005
189	OTHER SALARIES & WAGES	188,580	194,097	194,097	194,769	194,769
195	CERTIFIED SUBSTITUE TEACHERS	152,567	120,000	170,000	147,375	147,375
198	NON-CERTIFIED SUBSTITUTE TCHRS	118,670	92,780	92,780	101,905	101,905
201	SOCIAL SECURITY	894,534	972,819	952,819	1,003,620	1,003,620
204	STATE RETIREMENT	1,404,456	1,485,475	1,485,475	1,526,154	1,526,154
206	LIFE INSURANCE	29,578	15,607	15,607	15,607	15,607
207	MEDICAL INSURANCE	2,171,428	2,248,444	2,248,444	2,250,108	2,250,108
210	UNEMPLOYMENT COMP	16,915	18,000	8,000	8,000	8,000
212	EMPLOYER MEDICARE LIAB	212,019	227,514	222,514	234,718	234,718
299	OTHER FRINGE BENEFITS	129,779	144,000	144,000	144,000	144,000
336	MAINTENANCE & REPAIR	6,950	16,650	16,650	16,650	16,650
399	OTHER CONTRACTED SVCS	410,295	400,970	404,470	420,017	420,017
429	INSTRUCTIONAL SUPPLIES	193,615	192,361	275,093	231,642	231,642
449	TEXTBOOKS	122,551	154,996	154,996	154,996	154,996
499	OTHER SUPP & MATERIALS	273,978	27,500	29,655	27,500	27,500
599	OTHER CHARGES	1,555	9,100	9,100	9,100	9,100
722	REGULAR INSTRUCTION EQUIP	188,150	84,922	233,492	251,172	251,172
	TOTAL REGULAR INSTRUCT	21,698,832	21,918,912	22,130,994	22,710,636	22,710,636
71200 SPECIAL EDUCATION						
116	TEACHERS	1,592,033	1,600,699	1,600,699	1,672,638	1,672,638
117	CAREER LADDER PROGRAM	14,500	19,000	19,000	19,000	19,000
128	HOMEBOUND TEACHERS	1,074	1,000	4,000	1,000	1,000
163	ASSISTANTS	297,113	291,491	316,451	361,197	361,197
171	SPEECH PATHOLOGIST	249,494	248,876	248,876	255,288	255,288
195	CERTIFIED SUBSTITUE TEACHERS	9,375	4,000	14,000	9,000	9,000
	IN-SERVICE TRAINING	6,295	0	0	0	0
198	NON-CERTIFIED SUBSTITUTE TCHRS	0	3,000	10,000	8,000	8,000
201	SOCIAL SECURITY	124,565	132,987	132,987	142,786	142,786
204	STATE RETIREMENT	207,261	217,455	217,455	236,123	236,123
206	LIFE INSURANCE	1,956	1,956	1,956	1,956	1,956
207	MEDICAL INSURANCE	260,332	284,000	303,361	308,472	308,472
212	EMPLOYER MEDICARE LIAB	29,982	31,102	31,102	33,394	33,394
312	CONTRACTS-PRIVATE AGENCY	24,759	22,102	22,102	22,102	22,102
336	MAINTENANCE & REPAIR	1,000	1,700	1,700	1,700	1,700
399	OTHER CONTRACTED SERVICES	0	0	0	0	0
429	INSTRUCTIONAL SUPPLIES	15,927	24,500	24,500	24,500	24,500
499	OTHER SUPP & MATERIALS	17,644	7,233	7,233	7,233	7,233
725	SPECIAL EDUCATION EQUIP	2,811	4,600	4,600	4,600	4,600
	TOTAL SPECIAL EDUCATION	2,856,121	2,895,701	2,960,022	3,108,989	3,108,989
71300 VOCATIONAL EDUCATION						
116	TEACHERS	823,809	836,531	827,093	853,957	853,957
127	CAREER LADDER EXTENDED CONT.	750	0	0	0	0
195	CERTIFIED SUBSTITUE TEACHERS	9,638	1,500	4,500	4,000	4,000
198	NON-CERTIFIED SUBSTITUTE TCHRS	1,636	1,000	2,500	2,500	2,500
201	SOCIAL SECURITY	48,080	51,620	47,620	52,947	52,947
204	STATE RETIREMENT	73,148	75,622	75,622	77,198	77,198
206	LIFE INSURANCE	639	639	639	639	639
207	MEDICAL INSURANCE	114,160	125,784	141,946	146,832	146,832
212	EMPLOYER MEDICARE LIAB	11,265	12,072	12,072	12,383	12,383
336	MAINTENANCE & REPAIR	1,111	8,500	8,500	8,500	8,500
356	TUITION-CERTIFICATION COURSE	0	375	375	375	375
399	OTHER CONTRACTED SVCS	5,810	4,500	4,500	4,500	4,500
429	INSTRUCTIONAL SUPPLIES	70,824	33,200	43,916	33,200	33,200
499	OTHER SUPP & MATERIALS	30,106	2,300	2,300	2,300	2,300

EXPENDITURES						
OBJECT CODE		2013-2014 ACTUAL BUDGET	2014-2015 ORIGINAL BUDGET	2014-2015 AMENDED BUDGET	2015-2016 REQUESTED BUDGET	2015-2016 PROPOSED BUDGET
730	VOCATIONAL INSTR EQUIP	8,223	55,951	55,951	66,667	66,667
	TOTAL VOCATIONAL EDUCATION	1,199,199	1,209,594	1,227,534	1,265,998	1,265,998
72110	ATTENDANCE					
105	SUPERVISOR/DIRECTOR	42,392	42,706	42,706	43,826	43,826
189	OTHER SALARIES AND WAGES	40,421	41,081	41,081	42,644	42,644
201	SOCIAL SECURITY	4,978	5,194	5,194	5,361	5,361
204	STATE RETIREMENT	10,482	10,688	10,688	11,049	11,049
206	LIFE INSURANCE	120	120	120	120	120
207	MEDICAL INSURANCE	6,569	6,748	6,748	6,748	6,748
212	EMPLOYER MEDICARE LIAB	1,165	1,215	1,215	1,254	1,254
399	OTHER CONTRACTED SERVICES	0	9,000	9,000	9,000	9,000
722	REGULAR INSTRUCTION EQUIPMENT	0	0	1,430	0	0
	TOTAL ATTENDANCE	106,127	116,752	118,182	120,002	120,002
72120	HEALTH SERVICES					
131	MEDICAL PERSONNEL	83,679	83,648	88,968	99,635	99,635
189	OTHER SALARIES AND WAGES	96,887	96,887	96,887	99,468	99,468
201	SOCIAL SECURITY	10,501	11,192	11,192	12,344	12,344
204	STATE RETIREMENT	15,278	15,489	15,489	15,704	15,704
206	LIFE INSURANCE	94	94	94	94	94
207	MEDICAL INSURANCE	19,329	21,660	21,660	21,660	21,660
212	EMPLOYER MEDICARE LIAB	2,456	2,618	2,618	2,887	2,887
355	TRAVEL	1,568	2,400	2,400	2,400	2,400
399	OTHER CONTRACTED SERVICES	300	0	0	0	0
413	DRUGS/MEDICAL SUPPLIES	608	2,000	2,000	2,000	2,000
499	OTHER SUPP & MATERIALS	2,667	3,830	12,230	3,174	3,174
599	OTHER CHARGES	86	0	0	0	0
	TOTAL HEALTH SERVICES	233,453	239,818	253,538	259,366	259,366
72130	OTHER STUDENT SUPPORT					
117	CARRER LADDER PROGRAM	7,000	9,000	9,000	9,000	9,000
123	GUIDANCE PERSONNEL	631,642	639,134	639,134	662,526	662,526
124	PSYCHOLOGICAL PERSONNEL	73,840	75,186	75,186	76,933	76,933
127	CAREER LADDER EXTENDED CONT.	700	0	0	0	0
130	SOCIAL WORKERS	89,595	90,717	90,717	94,098	94,098
164	ATTENDANTS	111,685	106,795	116,795	116,795	116,795
189	OTHER SALARIES AND WAGES	113,953	117,188	117,188	121,714	121,714
201	SOCIAL SECURITY	60,819	64,060	64,060	66,729	66,729
204	STATE RETIREMENT	90,225	96,253	96,253	99,689	99,689
206	LIFE INSURANCE	867	867	867	867	867
207	MEDICAL INSURANCE	77,280	81,815	81,815	81,815	81,815
212	EMPLOYER MEDICARE LIAB	14,223	15,051	15,051	15,675	15,675
309	CONTRACTS WITH GOVT AGENCIES	0	0	8,438	0	0
322	EVALUATION AND TESTING	88,193	90,870	90,870	90,870	90,870
336	MAINTENANCE & REPAIR	0	100	100	100	100
399	OTHER CONTRACTED SVCS	308,622	292,170	292,170	292,170	292,170
499	OTHER SUPP & MATERIALS	3,081	6,815	6,815	6,815	6,815
	TOTAL OTHER STUDENT SUPP	1,671,725	1,686,021	1,704,459	1,735,796	1,735,796
INSTRUCTIONAL STAFF						
72210	REGULAR INSTRUCTION PROGRAM					
105	SUPERVISOR/DIRECTOR	381,454	383,540	386,290	392,617	392,617
117	CAREER LADDER PROGRAM	9,000	20,500	20,500	20,500	20,500
129	LIBRARIANS	468,662	471,797	471,797	481,926	481,926
132	MATERIALS COORDINATOR	43,982	43,981	43,981	44,861	44,861
161	SECRETARIES	136,275	123,856	123,856	127,237	127,237
189	OTHER PERSONNEL	186,812	194,845	188,845	201,482	201,482
201	SOCIAL SECURITY	71,593	75,946	75,946	77,811	77,811
204	STATE RETIREMENT	137,850	136,120	136,120	139,600	139,600

EXPENDITURES						
OBJECT CODE		2013-2014 ACTUAL BUDGET	2014-2015 ORIGINAL BUDGET	2014-2015 AMENDED BUDGET	2015-2016 REQUESTED BUDGET	2015-2016 PROPOSED BUDGET
206	LIFE INSURANCE	1,183	1,183	1,183	1,183	1,183
207	MEDICAL INSURANCE	174,194	179,707	177,905	182,172	182,172
212	EMPLOYER MEDICARE LIAB	16,743	17,761	17,761	18,198	18,198
320	DUES & SUBSCRIPTIONS	1,504	4,000	4,000	4,000	4,000
355	TRAVEL	22,735	36,000	36,000	36,000	36,000
399	CONTRACTED SERVICE	33,675	8,500	8,500	8,500	8,500
432	LIBRARY BOOKS/MEDIA	31,164	35,610	35,610	36,200	36,200
499	OTHER SUPPLIES & MATERIALS	23,000	22,116	22,116	22,116	22,116
524	IN-SERVICE/STAFF DEVELOP	52,852	66,595	69,031	75,995	75,995
790	OTHER EQUIPMENT	20,156	3,500	3,500	3,500	3,500
	TOTAL REGULAR INSTRUCT	1,812,834	1,825,557	1,822,941	1,873,898	1,873,898
	72220 SPECIAL EDUCATION PROGRAM					
105	SUPERVISOR/DIRECTOR	89,562	90,135	90,135	92,809	92,809
117	CAREER LADDER PROGRAM	1,000	1,000	1,000	1,000	1,000
201	SOCIAL SECURITY	5,563	5,650	5,650	5,816	5,816
204	STATE RETIREMENT	8,042	8,239	8,239	8,480	8,480
206	LIFE INSURANCE	29	29	29	29	29
207	MEDICAL INSURANCE	5,792	5,840	5,840	5,840	5,840
212	EMPLOYER MEDICARE LIAB	1,301	1,311	1,311	1,350	1,350
308	CONSULTANTS	608	500	500	500	500
355	TRAVEL	1,761	1,500	1,500	1,500	1,500
	TOTAL SPECIAL EDUCATION	113,658	114,204	114,204	117,324	117,324
	72230 VOCATIONAL EDUCATION					
105	SUPERVISOR/DIRECTOR	77,820	79,526	79,526	79,545	79,545
117	CAREER LADDER PROGRAM	0	3,000	3,000	3,000	3,000
161	SECRETARIES	26,395	26,756	26,756	27,637	27,637
189	OTHER SALARY & WAGES	13,934	0	0	0	0
201	SOCIAL SECURITY	7,066	6,775	6,775	6,831	6,831
204	STATE RETIREMENT	11,297	11,907	11,907	12,055	12,055
206	LIFE INSURANCE	73	72	72	72	72
207	MEDICAL INSURANCE	11,526	11,826	11,826	11,826	11,826
212	EMPLOYER MEDICARE LIAB	1,652	1,585	1,585	1,598	1,598
355	TRAVEL	673	2,500	2,500	2,500	2,500
	TOTAL VOCATIONAL EDUC	150,436	143,947	143,947	145,064	145,064
	GENERAL ADMINISTRATION					
	72310 BOARD OF EDUCATION					
191	BOARD FEES	52,800	52,800	52,800	52,800	52,800
201	SOCIAL SECURITY	3,274	3,274	3,274	3,274	3,274
212	EMPLOYER MEDICARE	765	765	765	765	765
299	OTHER FRINGE BENEFITS	743	740	740	740	740
305	AUDIT SERVICES	13,250	13,250	13,250	13,250	13,250
320	DUES AND MEMBERSHIPS	15,342	15,342	15,342	15,342	15,342
331	LEGAL SERVICES	7,285	10,000	10,000	10,000	10,000
506	LIABILITY INSURANCE	52,092	52,092	55,979	55,979	55,979
508	PREMIUMS ON SURETY BONDS	12,629	12,629	13,570	13,570	13,570
510	TRUSTEE'S COMMISSION	116,877	118,520	118,520	118,520	118,520
513	WORKER'S COMP INSURANCE	187,418	187,418	195,875	195,875	195,875
533	CRIMINAL INVESTIGATION APPL	6,408	8,000	8,000	8,000	8,000
534	REFUND APPLICANT-INVESTIGAT	966	2,000	2,000	2,000	2,000
599	OTHER CHARGES	30,285	32,000	32,000	32,000	32,000
	TOTAL BOARD OF EDUCATION	500,134	508,830	522,115	522,115	522,115
	72320 OFFICE OF THE SUPERINTENDENT					
101	ADMINISTRATIVE OFFICER	134,001	134,520	134,520	138,210	138,210
103	ASSISTANT	92,275	92,275	92,275	94,121	94,121
117	CAREER LADDER PROGRAM	1,000	1,000	1,000	1,000	1,000
161	SECRETARIES	71,220	74,259	74,259	84,604	84,604

EXPENDITURES						
OBJECT CODE		2013-2014 ACTUAL BUDGET	2014-2015 ORIGINAL BUDGET	2014-2015 AMENDED BUDGET	2015-2016 REQUESTED BUDGET	2015-2016 PROPOSED BUDGET
189	OTHER SALARIES & WAGES	7,200	7,200	7,200	7,200	7,200
201	SOCIAL SECURITY	16,641	18,987	16,987	19,972	19,972
204	STATE RETIREMENT	32,658	33,585	33,585	35,805	35,805
206	LIFE INSURANCE	195	195	195	195	195
207	MEDICAL INSURANCE	32,485	39,800	31,068	33,987	33,987
212	EMPLOYER MEDICARE LIAB	4,260	4,441	4,441	4,671	4,671
299	OTHER FRINGE BENEFITS	4,020	4,116	4,116	4,116	4,116
307	COMMUNICATION	43,648	45,000	65,000	80,000	80,000
320	DUES AND MEMBERSHIPS	3,958	3,433	3,433	3,433	3,433
348	POSTAL CHARGES	5,238	6,500	6,500	6,500	6,500
355	TRAVEL	11,984	7,000	11,000	5,000	5,000
399	OTHER CONTRACTED SVCS	20,895	22,600	22,600	22,600	22,600
435	OFFICE SUPPLIES	13,259	16,500	16,500	16,500	16,500
599	OTHER CHARGES	12,925	16,900	15,900	16,900	16,900
701	ADMINISTRATIVE EQUIPMENT	4,914	5,000	7,437	5,000	5,000
	TOTAL OFFICE OF SUPRNTNDT	512,776	533,311	548,016	579,814	579,814
	72410 OFFICE OF THE PRINCIPAL					
104	PRINCIPALS	677,161	682,311	682,311	702,359	702,359
117	CAREER LADDER PROGRAM	7,000	10,000	10,000	10,000	10,000
139	ASSISTANT PRINCIPALS	621,088	627,436	631,914	647,965	647,965
161	SECRETARIES	306,341	309,879	314,459	346,282	346,282
162	CLERICAL PERSONNEL	26,868	27,251	27,251	28,188	28,188
201	SOCIAL SECURITY	96,006	101,485	101,485	106,316	106,316
204	STATE RETIREMENT	162,328	175,336	175,336	185,210	185,210
206	LIFE INSURANCE	1,386	1,386	1,386	1,386	1,386
207	MEDICAL INSURANCE	192,029	196,650	208,573	213,624	213,624
212	EMPLOYER MEDICARE LIAB	22,453	23,734	23,734	24,864	24,864
320	DUES & MEMBERSHIPS	1,255	2,370	2,370	2,370	2,370
336	MAINTENANCE & REPAIR	720	2,925	2,925	2,925	2,925
348	POSTAL CHARGES	3,641	6,425	6,425	6,425	6,425
355	TRAVEL	262	5,100	5,100	5,100	5,100
399	OTHER CONTRACTED SVCS	14,003	14,568	14,568	14,568	14,568
435	OFFICE SUPPLIES	4,189	10,520	10,520	10,520	10,520
599	OTHER CHARGES	932	625	625	625	625
701	ADMINISTRATIVE EQUIPMENT	8,375	11,770	11,770	13,870	13,870
	TOTAL OFFICE OF THE PRINCIPAL	2,146,037	2,209,771	2,230,752	2,322,597	2,322,597
	72510 FISCAL SERVICES					
119	BOOKKEEPERS	181,880	184,812	184,812	215,846	215,846
201	SOCIAL SECURITY	9,684	11,458	9,758	11,374	11,374
204	STATE RETIREMENT	27,602	30,716	28,316	30,491	30,491
206	LIFE INSURANCE	163	163	163	163	163
207	MEDICAL INSURANCE	23,710	24,076	24,076	24,076	24,076
212	EMPLOYER MEDICARE LIAB	2,445	2,680	2,680	3,130	3,130
317	DATA PROCESSING SERVICES	13,441	13,441	27,634	22,441	22,441
355	TRAVEL	457	1,000	1,000	1,000	1,000
	TOTAL FISCAL SERVICES	259,382	268,346	278,439	308,521	308,521
	OPERATION AND MAINTENANCE OF PLANT					
	72610 OPERATION OF PLANT					
166	CUSTODIAL PERSONNEL	23,947	23,947	23,947	24,426	24,426
189	OTHER SALARIES & WAGES	82,767	82,767	41,384	42,211	42,211
201	SOCIAL SECURITY	6,368	6,618	1,618	4,132	4,132
204	STATE RETIREMENT	11,330	11,462	3,981	7,876	7,876
206	LIFE INSURANCE	84	84	84	84	84
207	MEDICAL INSURANCE	11,694	11,895	6,015	5,974	5,974
212	EMPLOYER MEDICARE LIAB	1,489	1,547	897	966	966
328	JANITORIAL SERVICES	775,740	775,740	775,740	799,012	799,012
330	OPERATING LEASE PAYMENTS	0	52,951	52,951	52,951	52,951
351	RENTALS	6,600	12,000	12,000	12,000	12,000
399	OTHER CONTRACTED SVCS	99,622	216,870	216,870	216,870	216,870

EXPENDITURES						
OBJECT CODE		2013-2014 ACTUAL BUDGET	2014-2015 ORIGINAL BUDGET	2014-2015 AMENDED BUDGET	2015-2016 REQUESTED BUDGET	2015-2016 PROPOSED BUDGET
415	ELECTRICITY	1,024,031	991,621	991,621	991,621	991,621
434	NATURAL GAS	97,229	110,349	110,349	110,349	110,349
454	WATER AND SEWER	146,167	139,873	139,873	139,873	139,873
499	OTHER SUPP AND MATERIALS	25,537	25,000	22,500	25,000	25,000
501	BOILER INSURANCE	10,103	10,103	10,856	10,856	10,856
502	BLDG & CONTENTS INSURANCE	184,060	184,060	197,790	197,790	197,790
599	OTHER CHARGES	341	0	0	0	0
	TOTAL OPERATION OF PLANT	2,507,109	2,656,887	2,608,476	2,641,991	2,641,991
72620	MAINTENANCE OF PLANT					
105	SUPERVISOR	60,566	61,168	61,168	62,391	62,391
167	MAINTENANCE PERSONNEL	415,879	401,087	401,087	421,718	421,718
189	OTHER SALARIES AND WAGES	25,800	35,000	35,000	35,000	35,000
201	SOCIAL SECURITY	28,758	30,527	30,527	31,882	31,882
204	STATE RETIREMENT	71,540	76,827	76,827	80,459	80,459
206	LIFE INSURANCE	592	592	592	592	592
207	MEDICAL INSURANCE	96,052	100,644	100,644	100,644	100,644
212	EMPLOYER MEDICARE LIAB	6,726	7,210	7,210	7,527	7,527
335	MAINTENANCE/REPAIR-BLDG	92,575	90,140	162,640	90,140	90,140
336	MAINTENANCE/REPAIR-EQUIP	2,889	2,000	2,000	2,000	2,000
355	TRAVEL	1,391	0	0	0	0
399	OTHER CONTRACTED SVCS	113,852	101,000	101,000	101,000	101,000
418	EQUIP/MACHINERY PARTS	(1,171)	5,200	5,200	5,200	5,200
499	OTHER SUPP AND MATERIALS	139,197	190,000	190,000	190,000	190,000
599	OTHER CHARGES	9,515	5,000	5,000	5,000	5,000
717	MAINTENANCE EQUIPMENT	19,937	2,500	16,331	2,500	2,500
	TOTAL MAINT OF PLANT	1,084,098	1,108,895	1,195,226	1,136,053	1,136,053
72710	TRANSPORTATION					
105	SUPERVISOR	35,870	35,370	35,370	37,884	37,884
142	MECHANICS	62,112	69,614	69,614	74,938	74,938
146	BUS DRIVERS	469,625	472,556	472,556	482,007	482,007
201	SOCIAL SECURITY	34,992	35,808	35,808	36,879	36,879
204	STATE RETIREMENT	16,244	17,448	17,448	18,751	18,751
206	LIFE INSURANCE	94	94	94	94	94
207	MEDICAL INSURANCE	23,374	23,389	23,389	23,389	23,389
212	EMPLOYER MEDICARE LIAB	8,184	8,374	8,374	8,625	8,625
313	CONTRACTS WITH PARENTS	742	1,000	1,000	1,000	1,000
340	MEDICAL/DENTAL SERVICES	4,236	3,500	3,500	3,500	3,500
355	TRAVEL	286	1,100	1,100	1,100	1,100
399	OTHER CONTRACTED SVCS	29,377	22,500	22,500	22,500	22,500
412	DIESEL FUEL	181,931	181,788	181,788	181,788	181,788
425	GASOLINE	16,858	20,000	20,000	20,000	20,000
433	LUBRICANTS	943	2,000	2,000	2,000	2,000
450	TIRE AND TUBES	16,711	17,290	17,290	17,290	17,290
453	VEHICLE PARTS	90,449	79,440	79,440	79,440	79,440
499	OTHER SUPP AND MATERIALS	8,883	2,000	2,000	2,000	2,000
511	VEHICLE/EQUIP INSURANCE	56,828	56,828	61,067	61,067	61,067
599	OTHER CHARGES	8,112	15,550	15,550	15,550	15,550
790	OTHER EQUIPMENT	1,140	0	0	0	0
	TOTAL TRANSPORTATION	1,066,991	1,065,649	1,069,888	1,089,802	1,089,802
73100	FOOD SERVICE					
189	OTHER WAGES AND SALARIES	59,398	60,586	60,586	62,983	62,983
201	SOCIAL SECURITY	3,583	3,757	3,757	3,905	3,905
204	STATE RETIREMENT	5,274	5,380	5,380	5,593	5,593
206	LIFE INSURANCE	47	47	47	47	47
207	MEDICAL INSURANCE	5,901	6,056	6,056	6,056	6,056
212	EMPLOYER MEDICARE LIAB	839	878	878	913	913
	TOTAL FOOD SERVICE	75,042	76,704	76,704	79,497	79,497
73300	COMMUNITY SERVICE					
105	SUPERVISOR	48,576	58,993	58,993	61,334	61,334
189	OTHER WAGES AND SALARIES	177,381	162,228	162,228	162,228	162,228
201	SOCIAL SECURITY	13,561	13,715	13,715	13,861	13,861

EXPENDITURES						
OBJECT CODE		2013-2014 ACTUAL BUDGET	2014-2015 ORIGINAL BUDGET	2014-2015 AMENDED BUDGET	2015-2016 REQUESTED BUDGET	2015-2016 PROPOSED BUDGET
204	STATE RETIREMENT	4,839	5,239	5,239	5,446	5,446
206	LIFE INSURANCE	0	34	34	34	34
207	MEDICAL INSURANCE	11,440	11,336	11,336	11,336	11,336
212	EMPLOYER MEDICARE LIAB	3,171	3,208	3,208	3,242	3,242
355	TRAVEL	1,135	4,141	4,141	4,141	4,141
399	OTHER CONTRACTED SVCS	19,369	20,000	27,800	20,000	20,000
422	FOOD SUPPLIES	11,380	30,000	22,200	30,000	30,000
499	OTHER SUPP AND MATERIALS	10,539	19,509	19,509	19,509	19,509
509	REFUNDS	0	350	350	350	350
599	OTHER CHARGES	2,245	2,000	2,000	2,000	2,000
	TOTAL COMMUNITY SERVICE	303,636	330,753	330,753	333,481	333,481
	TOTAL EDUCATION	38,297,590	38,909,652	39,336,190	40,350,944	40,350,944
73400	EARLY CHILDHOOD EDUCATION					
310	CONT. W/ OTHER PUBLIC AGENCY	1,013,604	1,013,604	1,013,604	1,013,604	1,013,604
	TOTAL EARLY CHILDHOOD EDUC	1,013,604	1,013,604	1,013,604	1,013,604	1,013,604
	OTHER PROGRAMS					
	ON-BEHALF PMTS-OPEB	211,060	0	0	0	0
	TOTAL OTHER PROGRAMS	211,060	0	0	0	0
76100	REGULAR CAPITAL OUTLAY					
707	OTHER CAPITAL OUTLAY	162,608	0	0	0	0
	TOTAL REGULAR CAPITAL OUTLAY	162,608	0	0	0	0
82330	TRANSFERS					
999	TRANSFER TO DEBT SERVICE	486,719	194,700	194,700	194,700	194,700
	TOTAL TRANSFERS	486,719	194,700	194,700	194,700	194,700
	DEBT SERVICE					
601	PRINCIPAL ON BONDS	287,095	275,760	275,760	242,328	242,328
603	INTEREST ON BONDS	35,857	153,359	153,359	143,369	143,369
	TOTAL DEBT SERVICE	322,952	429,119	429,119	385,697	385,697
	TOTAL EXPENDITURES	40,494,533	40,547,075	40,973,613	41,944,945	41,944,945

SCHOOL FOOD SERVICES



School Food Service Fund

Programs, Services, and Functions:

This fund accounts for the monies to manage the food service functions within all schools. The revenues come from the fees for breakfast, lunch, and from subsidies for breakfast and lunch paid by the US Department of Agriculture.

EXPENDITURE SUMMARY	FY 2014 Actual	FY 2015 Budgeted	FY 2016 Proposed	Percentage Increase
Personnel Expenditures	\$1,347,999	\$1,409,450	\$1,476,250	4.7%
Operating Expenditures	\$1,419,279	\$1,671,600	\$1,684,150	0.7%
Capital Outlay & Debt Service	\$0	\$0	\$0	0%
Total Expenditures	\$2,767,278	\$3,081,050	\$3,160,400	2.5%

Goals and Objectives:

- Provide quality meals that meet federal and state nutritional guidelines for students.
- Assure that these funds are appropriated and spent in accordance with all regulations.
- Provide nutrition educational material to encourage healthy eating habits at home.

Performance Measures:

Measure Description	FY2013 (Actual)	FY2014 (Actual)	FY2015 (Estimated)	FY2016 (Projected)
Number of breakfasts served	303,000	280,616	443,718	461,970
Number of lunches served	654,000	585,475	701,382	735,150
Number of total meals served	957,000	866,099	1,145,100	1,197,120
Number of personnel in food service	67	66	74	75
Number of meals served per personnel	14,284	13,122	15,474	15,961
Cost of breakfast	\$1.25	\$1.25	\$1.50*	\$1.50*
Cost of reduced breakfast	\$0.30	\$0.30	\$0.30*	\$0.30*
Cost of lunch-elementary	\$2.05	\$2.25	\$2.50*	\$2.50*
Cost of lunch-Cleveland Middle School	\$2.30	\$2.25	\$2.50*	\$2.50*
Cost of lunch-Cleveland High School	\$2.30	\$2.50	\$2.75*	\$2.75*
Cost of reduced lunch	\$0.40	\$0.40	\$0.40*	\$0.40*
Average grade on state inspections	94%	97%	99%	99%

*Cleveland City Schools implemented the Community Eligibility Provision for all schools effective FY2015 which provides breakfast and lunch at no cost to all students.

CLEVELAND CITY SCHOOLS						
FOOD SERVICES FUND						
REVENUES						
OBJECT CODE		2013-2014 ACTUAL BUDGET	2014-2015 ORIGINAL BUDGET	2014-2015 AMENDED BUDGET	2015-2016 REQUESTED BUDGET	2015-2016 PROPOSED BUDGET
43521	STUDENT LUNCHES	533,473	685,000	99,000	105,000	105,000
43522	ADULT LUNCHES	37,713	44,500	37,000	41,250	41,250
43523	INCOME FROM BREAKFAST	2,049	1,400	0	0	0
43525	ALA CARTE SALES	35,454	39,500	37,000	40,250	40,250
44110	INTEREST EARNED	201	200	200	200	200
47111	CHARGES FOR SERVICES	1,404,578	1,493,000	1,846,500	1,965,750	1,965,750
47112	USDA COMMODITIES	183,690	154,000	154,000	147,000	147,000
47113	BREAKFAST	500,055	537,000	741,000	834,000	834,000
47114	GRANTS	26,548	26,950	41,434	26,950	26,950
	TOTAL REVENUES	2,723,761	2,981,550	2,956,134	3,160,400	3,160,400
EXPENDITURES						
OBJECT CODE		2013-2014 ACTUAL BUDGET	2014-2015 ORIGINAL BUDGET	2014-2015 AMENDED BUDGET	2015-2016 REQUESTED BUDGET	2015-2016 PROPOSED BUDGET
Personnel and fringe benefits:						
162	CLERICAL PERSONNEL	59,090	62,500	62,500	62,750	62,750
165	CAFETERIA PERSONNEL	804,240	842,500	890,500	952,500	952,500
196	IN SERVICE TRAINING	1,865	2,000	2,200	2,000	2,000
201	SOCIAL SECURITY	48,772	52,000	54,500	55,500	55,500
204	STATE RETIREMENT	122,496	128,000	120,000	122,500	122,500
206	LIFE INSURANCE	4,138	5,000	5,000	5,000	5,000
207	MEDICAL INSURANCE	270,786	283,000	231,250	231,250	231,250
210	UNEMPLOYMENT COMP	83	500	500	500	500
212	EMPLOYER MEDICARE LIAB	11,406	13,000	13,000	13,250	13,250
299	OTHER FRINGE BENEFITS	25,123	26,000	30,000	31,000	31,000
	Subtotal:	1,347,999	1,414,500	1,409,450	1,476,250	1,476,250
Operating Expenditures:						
307	COMMUNICATION	1,274	1,400	1,400	1,400	1,400
320	DUES AND MEMBERSHIPS	767	750	900	1,500	1,500
336	MAINTENANCE & REPAIR	10,077	15,000	15,000	21,750	21,750
354	TRANSPORTATION	3,666	3,500	3,500	3,500	3,500
355	TRAVEL	5,838	3,500	3,500	3,500	3,500
399	CONTRACTED SERVICES	21,752	12,500	17,500	8,000	8,000
422	FOOD SUPPLIES	1,039,837	1,202,650	1,288,000	1,323,000	1,323,000
435	OFFICE SUPPLIES	5,862	8,000	8,000	5,250	5,250
451	UNIFORMS	1,670	1,850	1,000	1,000	1,000
452	UTILITIES	3,176	3,500	3,000	0	0
457	IN SERVICE STAFF DEV.	748	1,300	1,100	1,300	1,300
469	USDA COMMODITIES	183,690	154,000	154,000	147,000	147,000
499	OTHER SUPPLIES	116,784	138,500	144,500	146,000	146,000
533	APPLICANT INVESTIGATION	336	600	1,800	950	950
710	EQUIPMENT	23,801	20,000	28,400	20,000	20,000
	Subtotal:	1,419,278	1,567,050	1,671,600	1,684,150	1,684,150
	TOTAL EXPENDITURES	2,767,277	2,981,550	3,081,050	3,160,400	3,160,400

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Debt Service Fund

The Debt Service Fund is used for the accumulation of resources for, and the payment of, principal and interest on general long-term debt.

Debt 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 absolutely essential to the community is issued, that adequate revenues are budgeted and collected to make the debt service (principal and interest) payments, and that the City's credit rating of "AA" with Standard and Poor's Corporation and an "Aa3" rating from Moody's Investor Service is not adversely affected. The revenue bonds of Cleveland Utilities carry the same ratings. The City of Cleveland has established Debt Policies as part of its Financial Policies (See the Financial Policies under Tab V). There are no state statutes or City Charter requirements which limit the amount of general obligation debt. However, the city has followed a policy limiting outstanding general government and school debt (not including Cleveland Utilities' debt) to no more than ten (10%) percent of the assessed valuation of property, or \$110,919,362. The City currently has \$37,903,437 available for future projects. Cleveland has a diverse tax base as evidenced by the listing of Cleveland's principal taxpayers (See Appendices under Tab XIV). Since the assessed valuation averages about thirty (30%) percent of the appraised (fair market) valuation, this limits debt to about three (3%) percent of the appraised valuation of all property within the City. (See the estimated City's Legal Debt Margin also located behind Tab XIV).

The Debt Service Fund is used to pay all the general government debt service payments on general obligation bonds, capital outlay notes, or other debt instruments. The revenues are derived from the entity for which the debt was issued. A transfer from the General Fund pays for debt issued for the city departments. All debt issued by the city to fund new school construction is financed by transfers from the General Fund and the Schools General Fund. The State Street Aid Fund transfer finances several road projects and major street equipment. The Stormwater Management Operation will transfer annually the amount necessary to finance equipment for the storm water operation. The debt issued on behalf of the Bradley County E 911 Emergency Communications District (ECD) is funded through an impact payment from the 911 Center.

Debt service payments for enterprise operations such as Cleveland Utilities' electric and water/wastewater systems are paid directly from the Electric and Water/Wastewater funds of Cleveland Utilities respectively. Debt service payments for internal service operations such as the Fleet Management are paid directly from this fund. They are accounted for using full accrual accounting.

The city uses "double-barrel" bonds to finance the debt of Cleveland Utilities (CU). This means that the city issues general obligation bonds, which pledge the full faith and credit (taxing authority) of the city in addition to the revenues of either the Water/Wastewater Fund or the Electric Fund of Cleveland Utilities. Bonds, which pledge

the city's taxing authority, are usually sold at a lower interest rate than revenue bonds, which pledge only the revenues from the particular enterprise fund. This saves the city ratepayers on interest costs. However, even though the taxing authority of the city has been pledged for repayment if necessary, the city and CU make sure that the utility rates are always adequate to cover the debt service payments. Therefore, the utility debt should have no effect on the city's general revenues and operations. CU receives no subsidy from the city, and is supported solely from its fees and charges. The city's General Fund also receives no subsidies from CU, with the only revenue being a required Payment in Lieu of Taxes from their water division and a tax equivalency payment from their electric division.

At June 30, 2014, the City of Cleveland had total bonded debt outstanding of \$135,647,200. Of this amount, \$60,271,480 comprises debt backed solely by the full faith and credit of the city. The city also issues bonds secured by specified revenue sources (i.e. revenue bonds); however, in the event of default, the full faith and credit of the city are irrevocably pledged. The city had \$51,155,000 in revenue bonds outstanding at the end of the fiscal year. The city also finances capital projects through loans from bond proceeds issued by the Public Building Authority of Sevier and Blount Counties, Tennessee, including \$17,975,620 for city general projects and \$5,384,687 for Cleveland Utilities. The city also has a capital lease on lighting upgrades for the City Schools in the amount of \$587,468.

During fiscal year 2016, the City Council will authorize the issuance of two debt instruments for the new Cleveland High School Gym at \$5,700,000 and Cleveland Regional Jetport Hangars at \$1,000,000.

General Government and School Debt

Because Cleveland Utilities' debt has no effect on the City's general revenues, the discussion of debt will be separated into General Government and School Debt, and Cleveland Utilities Debt. This section first will list the outstanding bond issues and capital outlay notes for general government and school purposes along with individual debt service schedules. (Capital outlay notes are similar to bonds, with a shorter duration.)

Outstanding Bond Issues

2007 General Improvement Bonds:

In January 2007, the city borrowed \$6,100,000 in general obligation bonds. Proceeds were used for Geothermal Units at three different schools, completing renovations at Arnold Elementary School and completing Mayfield Elementary School. The fixed rate loan will mature June 1, 2037.

2009C Refunding Bonds:

In August 2009, the city refinanced the 1996 Series E-5, 1997 Series II-C, 2002 Series A-7-B, portions of the 2005 Series D-4-A, and the 2008 TMBF in order to convert

2009C Refunding Bonds (cont.):

variable rate debt to fixed rate debt. \$16,335,000 of the bonds was refunded at a 4.15% net interest cost to the City. The fixed rate loan will mature June 1, 2031.

2009D Refunding Bonds:

In August 2009, the city refinanced the 2005 Series VI-E-4, portions of the 2005 Series D-4-A, and the 2008 TMBF in order to convert variable rate debt to fixed rate debt. \$8,625,000 of the bonds was refunded at a 3.46% net interest cost to the City. The fixed rate loan will mature June 1, 2022.

2014 Refunding Bonds:

In April 2014, the city refinanced Series E-9-A in order to convert two interest swap agreements from variable rate debt to fixed rate debt. \$25,500,000 of the bonds was refunded to a 2.51% net interest cost to the City. The fixed rate loan will mature June 1, 2030.

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.

2010 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.

The Cleveland City Schools also makes payments on a non-interest bearing local government energy loan. Funds were used to pay for geothermal units at Mayfield Elementary. In June 2010, a separate energy loan in the amount of \$312,203 was obtained for 3%. This loan is to assist the city schools in installing energy efficient lighting at various facilities. These loans mature July 1, 2014 and October 1, 2015 respectively.

2012 TMBF Notes:

In January 2012, the city approved borrowing \$1,006,000 through the Tennessee Municipal Bond Fund (TMBF) to be used for road improvements on Durkee Road, Benton Pike and Michigan Avenue Road as a result of the relocation of the Whirlpool facility. The variable rate loan will mature May 2027.

In 2012, the city borrowed \$1,710,200 through the TMBF to be used for constructing the two local interstate connectors on APD 40 near Exit 20 on I-75. The debt service payments are being made by the Cleveland City School System based upon an agreement

2012 TMBF Notes (cont.):

between the City and the school system for repayment of the Arnold Elementary School Renovation Project. The variable rate loan will mature April 2032.

Also, in 2012, the city authorized the variable rate note of \$1,509,000 for constructing a terminal building at the new jetport. Proceeds of this loan are to be repaid by donated funds for the terminal building. The variable rate loan will mature May 2027.

2013 TMBF Note:

In December 2012, the City Council approved the issuance of \$6,000,000 for the purchase of property for an industrial park to be named Spring Branch Industrial Park located off of Exit 20. This is a jointly funded venture with Bradley County and Cleveland Utilities. This note is for 15 years and will mature May 2028.

2014 TMBF Note:

In June 2014, the City Council approved the issuance of \$4,300,000 for repayment of the new jetport construction less the proceeds from the sale of the city's former airport at Hardwick Field. This note is for 20 years and will mature June 2034.

City of Cleveland, Tennessee
 General Obligation Bonds, Series 2007
 Outstanding Debt Service Requirements

Debt Service Schedule

<u>Date</u>	<u>Principal</u>	<u>Coupon</u>	<u>Interest</u>	<u>Period Total</u>	<u>Fiscal Total</u>
12/1/2015			104,856.26	104,856.26	
6/1/2016	265,000.00	4.00	104,856.26	369,856.26	474,712.52
12/1/2016			99,556.26	99,556.26	
6/1/2017	275,000.00	4.00	99,556.26	374,556.26	474,112.52
12/1/2017			94,056.26	94,056.26	
6/1/2018	285,000.00	4.00	94,056.26	379,056.26	473,112.52
12/1/2018			88,356.26	88,356.26	
6/1/2019	295,000.00	4.00	88,356.26	383,356.26	471,712.52
12/1/2019			82,456.26	82,456.26	
6/1/2020	305,000.00	4.00	82,456.26	387,456.26	469,912.52
12/1/2020			76,356.26	76,356.26	
6/1/2021	320,000.00	4.13	76,356.26	396,356.26	472,712.52
12/1/2021			69,756.25	69,756.25	
6/1/2022	335,000.00	4.13	69,756.25	404,756.25	474,512.50
12/1/2022			62,846.88	62,846.88	
6/1/2023	350,000.00	4.13	62,846.88	412,846.88	475,693.76
12/1/2023			55,628.13	55,628.13	
6/1/2024	360,000.00	4.13	55,628.13	415,628.13	471,256.26
12/1/2024			48,203.13	48,203.13	
6/1/2025	380,000.00	5.00	48,203.13	428,203.13	476,406.26
12/1/2025			38,703.13	38,703.13	
6/1/2026	390,000.00	5.00	38,703.13	428,703.13	467,406.26
12/1/2026			28,953.13	28,953.13	
6/1/2027	410,000.00	5.00	28,953.13	438,953.13	467,906.26
12/1/2027			18,703.13	18,703.13	
6/1/2028	70,000.00	4.38	18,703.13	88,703.13	107,406.26
12/1/2028			17,171.88	17,171.88	
6/1/2029	75,000.00	4.38	17,171.88	92,171.88	109,343.76
12/1/2029			15,531.25	15,531.25	
6/1/2030	75,000.00	4.38	15,531.25	90,531.25	106,062.50
12/1/2030			13,890.63	13,890.63	
6/1/2031	80,000.00	4.38	13,890.63	93,890.63	107,781.26
12/1/2031			12,140.63	12,140.63	
6/1/2032	85,000.00	4.38	12,140.63	97,140.63	109,281.26
12/1/2032			10,281.25	10,281.25	
6/1/2033	85,000.00	4.38	10,281.25	95,281.25	105,562.50

City of Cleveland, Tennessee
 General Obligation Bonds, Series 2007
 Outstanding Debt Service Requirements

Debt Service Schedule

<u>Date</u>	<u>Principal</u>	<u>Coupon</u>	<u>Interest</u>	<u>Period Total</u>	<u>Fiscal Total</u>
12/1/2033			8,421.88	8,421.88	
6/1/2034	90,000.00	4.38	8,421.88	98,421.88	106,843.76
12/1/2034			6,453.13	6,453.13	
6/1/2035	95,000.00	4.38	6,453.13	101,453.13	107,906.26
12/1/2035			4,375.00	4,375.00	
6/1/2036	100,000.00	4.38	4,375.00	104,375.00	108,750.00
12/1/2036			2,187.50	2,187.50	
6/1/2037	<u>100,000.00</u>	4.38	<u>2,187.50</u>	<u>102,187.50</u>	104,375.00
	<u>4,825,000.00</u>		<u>1,917,768.98</u>	<u>6,742,768.98</u>	

City of Cleveland, Tennessee
 General Obligation Refunding Bonds, Series 2009 C
 Outstanding Debt Service Requirements

<u>Debt Service Schedule</u>					
<u>Date</u>	<u>Principal</u>	<u>Coupon</u>	<u>Interest</u>	<u>Period Total</u>	<u>Fiscal Total</u>
12/1/2015			291,078.13	291,078.13	
6/1/2016	250,000.00	3.00	291,078.13	541,078.13	832,156.26
12/1/2016			287,328.13	287,328.13	
6/1/2017	30,000.00	3.00	287,328.13	317,328.13	604,656.26
12/1/2017			286,878.13	286,878.13	
6/1/2018	30,000.00	3.25	286,878.13	316,878.13	603,756.26
12/1/2018			286,390.63	286,390.63	
6/1/2019	25,000.00	3.50	286,390.63	311,390.63	597,781.26
12/1/2019			285,953.13	285,953.13	
6/1/2020	25,000.00	4.00	285,953.13	310,953.13	596,906.26
12/1/2020			285,484.38	285,484.38	
6/1/2021	25,000.00	4.00	285,484.38	310,484.38	595,968.76
12/1/2021			284,984.38	284,984.38	
6/1/2022	25,000.00	4.00	284,984.38	309,984.38	594,968.76
12/1/2022			284,484.38	284,484.38	
6/1/2023	1,100,000.00	4.00	284,484.38	1,384,484.38	1,668,968.76
12/1/2023			262,484.38	262,484.38	
6/1/2024	1,050,000.00	4.00	262,484.38	1,312,484.38	1,574,968.76
12/1/2024			241,484.38	241,484.38	
6/1/2025	300,000.00	4.00	241,484.38	541,484.38	782,968.76
12/1/2025			235,484.38	235,484.38	
6/1/2026	3,400,000.00	4.00	235,484.38	3,635,484.38	3,870,968.76
12/1/2026			167,484.38	167,484.38	
6/1/2027	3,125,000.00	4.125	167,484.38	3,292,484.38	3,459,968.76
12/1/2027			103,031.25	103,031.25	
6/1/2028	350,000.00	4.375	103,031.25	453,031.25	556,062.50
12/1/2028			95,375.00	95,375.00	
6/1/2029	100,000.00	4.25	95,375.00	195,375.00	290,750.00
12/1/2029			93,250.00	93,250.00	
6/1/2030	100,000.00	4.25	93,250.00	193,250.00	286,500.00
12/1/2030			91,125.00	91,125.00	
6/1/2031	4,050,000.00	4.50	91,125.00	4,141,125.00	4,232,250.00
	<u>13,985,000.00</u>		<u>7,164,600.12</u>	<u>21,149,600.12</u>	

City of Cleveland, Tennessee
 General Obligation Refunding Bonds, Series 2009 D
 Outstanding Debt Service Requirements

Debt Service Schedule

<u>Date</u>	<u>Principal</u>	<u>Coupon</u>	<u>Interest</u>	<u>Period Total</u>	<u>Fiscal Total</u>
12/1/2015			113,575.00	113,575.00	
6/1/2016	740,000.00	2.75	113,575.00	853,575.00	967,150.00
12/1/2016			103,400.00	103,400.00	
6/1/2017	870,000.00	3.00	103,400.00	973,400.00	1,076,800.00
12/1/2017			90,350.00	90,350.00	
6/1/2018	890,000.00	3.25	90,350.00	980,350.00	1,070,700.00
12/1/2018			75,887.50	75,887.50	
6/1/2019	910,000.00	3.50	75,887.50	985,887.50	1,061,775.00
12/1/2019			59,962.50	59,962.50	
6/1/2020	990,000.00	3.75	59,962.50	1,049,962.50	1,109,925.00
12/1/2020			41,400.00	41,400.00	
6/1/2021	1,040,000.00	4.00	41,400.00	1,081,400.00	1,122,800.00
12/1/2021			20,600.00	20,600.00	
6/1/2022	1,030,000.00	4.00	20,600.00	1,050,600.00	1,071,200.00
	<u>6,470,000.00</u>		<u>1,010,350.00</u>	<u>7,480,350.00</u>	

City of Cleveland, Tennessee
 Energy-Efficient Schools Initiative Loan of 2008
 Outstanding Debt Service Requirements

<u>Debt Service Schedule</u>				
<u>Date</u>	<u>Principal</u>	<u>Coupon</u>	<u>Interest</u>	<u>Fiscal Total</u>
6/30/2016	<u>22,328.00</u>	3.00	<u>150.00</u>	<u>22,478.00</u>
	<u>22,328.00</u>		<u>150.00</u>	<u>22,478.00</u>

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

Debt Service Schedule

<u>Date</u>	<u>Principal</u>	<u>Coupon</u>	<u>Interest</u>	<u>Period Total</u>	<u>Fiscal Total</u>
5/25/2016	78,000.00	5.00	68,900.00	146,900.00	146,900.00
5/25/2017	82,000.00	5.00	65,000.00	147,000.00	147,000.00
5/25/2018	86,000.00	5.00	60,900.00	146,900.00	146,900.00
5/25/2019	90,000.00	5.00	56,600.00	146,600.00	146,600.00
5/25/2020	94,000.00	5.00	52,100.00	146,100.00	146,100.00
5/25/2021	99,000.00	5.00	47,400.00	146,400.00	146,400.00
5/25/2022	104,000.00	5.00	42,450.00	146,450.00	146,450.00
5/25/2023	109,000.00	5.00	37,250.00	146,250.00	146,250.00
5/25/2024	115,000.00	5.00	31,800.00	146,800.00	146,800.00
5/25/2025	121,000.00	5.00	26,050.00	147,050.00	147,050.00
5/25/2026	127,000.00	5.00	20,000.00	147,000.00	147,000.00
5/25/2027	133,000.00	5.00	13,650.00	146,650.00	146,650.00
5/25/2028	140,000.00	5.00	7,000.00	147,000.00	147,000.00
	<u>1,378,000.00</u>		<u>529,100.00</u>	<u>1,907,100.00</u>	<u>1,907,100.00</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 2016	259,578.00	1.50	67,184.00	326,762.00	326,762.00
FY 2017	259,577.00	1.50	67,184.00	326,761.00	326,761.00
FY 2018	259,577.00	1.50	67,184.00	326,761.00	326,761.00
FY 2019	259,577.00	1.50	67,184.00	326,761.00	326,761.00
FY 2020	259,578.00	1.50	67,184.00	326,762.00	326,762.00
FY 2021	259,577.00	1.50	67,184.00	326,761.00	326,761.00
FY 2022	259,577.00	1.50	67,184.00	326,761.00	326,761.00
FY 2023	259,577.00	1.50	67,184.00	326,761.00	326,761.00
FY 2024	259,578.00	1.50	67,184.00	326,762.00	326,762.00
FY 2025	259,578.00	1.50	67,184.00	326,762.00	326,762.00
FY 2026	285,130.00	1.50	67,184.00	352,314.00	352,314.00
FY 2027	24,472.00	1.50	6,292.00	30,764.00	30,764.00
	<u>2,905,376.00</u>		<u>745,316.00</u>	<u>3,650,692.00</u>	<u>3,650,692.00</u>

City of Cleveland, Tennessee
 General Obligation Notes, Series 2012-Durkee Road
 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 2016	57,000.00	4.00	34,000.00	91,000.00	91,000.00
FY 2017	59,000.00	4.00	31,720.00	90,720.00	90,720.00
FY 2018	61,000.00	4.00	29,360.00	90,360.00	90,360.00
FY 2019	64,000.00	4.00	26,920.00	90,920.00	90,920.00
FY 2020	66,000.00	4.00	24,360.00	90,360.00	90,360.00
FY 2021	69,000.00	4.00	21,720.00	90,720.00	90,720.00
FY 2022	72,000.00	4.00	18,960.00	90,960.00	90,960.00
FY 2023	74,000.00	4.00	16,080.00	90,080.00	90,080.00
FY 2024	77,000.00	4.00	13,120.00	90,120.00	90,120.00
FY 2025	80,000.00	4.00	10,040.00	90,040.00	90,040.00
FY 2026	84,000.00	4.00	6,840.00	90,840.00	90,840.00
FY 2027	87,000.00	4.00	3,480.00	90,480.00	90,480.00
	<u>850,000.00</u>		<u>236,600.00</u>	<u>1,086,600.00</u>	<u>1,086,600.00</u>

City of Cleveland, Tennessee
 General Obligation Notes, Series 2012-LIC
 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 2016	73,000.00	2.32	34,846.40	107,846.40	107,846.40
FY 2017	75,000.00	2.32	33,152.80	108,152.80	108,152.80
FY 2018	77,000.00	2.32	31,412.80	108,412.80	108,412.80
FY 2019	78,000.00	2.32	29,626.40	107,626.40	107,626.40
FY 2020	80,000.00	2.32	27,816.80	107,816.80	107,816.80
FY 2021	82,000.00	2.32	25,960.80	107,960.80	107,960.80
FY 2022	84,000.00	2.32	24,058.40	108,058.40	108,058.40
FY 2023	86,000.00	2.32	22,109.60	108,109.60	108,109.60
FY 2024	88,000.00	2.32	20,114.40	108,114.40	108,114.40
FY 2025	90,000.00	2.32	18,072.80	108,072.80	108,072.80
FY 2026	92,000.00	2.32	15,984.80	107,984.80	107,984.80
FY 2027	94,000.00	2.32	13,850.40	107,850.40	107,850.40
FY 2028	96,000.00	2.32	11,669.60	107,669.60	107,669.60
FY 2029	98,000.00	2.32	9,442.40	107,442.40	107,442.40
FY 2030	101,000.00	2.32	7,168.80	108,168.80	108,168.80
FY 2031	103,000.00	2.32	4,825.60	107,825.60	107,825.60
FY 2032	105,000.00	2.32	2,436.00	107,436.00	107,436.00
	<u>1,502,000.00</u>		<u>332,548.80</u>	<u>1,834,548.80</u>	<u>1,834,548.80</u>

City of Cleveland, Tennessee
 General Obligation Notes, Series 2012-Airport
 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 2016	85,000.00	4.00	50,960.00	135,960.00	135,960.00
FY 2017	88,000.00	4.00	47,560.00	135,560.00	135,560.00
FY 2018	92,000.00	4.00	44,040.00	136,040.00	136,040.00
FY 2019	95,000.00	4.00	40,360.00	135,360.00	135,360.00
FY 2020	99,000.00	4.00	36,560.00	135,560.00	135,560.00
FY 2021	103,000.00	4.00	32,600.00	135,600.00	135,600.00
FY 2022	107,000.00	4.00	28,480.00	135,480.00	135,480.00
FY 2023	112,000.00	4.00	24,200.00	136,200.00	136,200.00
FY 2024	116,000.00	4.00	19,720.00	135,720.00	135,720.00
FY 2025	121,000.00	4.00	15,080.00	136,080.00	136,080.00
FY 2026	125,000.00	4.00	10,240.00	135,240.00	135,240.00
FY 2027	131,000.00	4.00	5,240.00	136,240.00	136,240.00
	<u>1,274,000.00</u>		<u>355,040.00</u>	<u>1,629,040.00</u>	<u>1,629,040.00</u>

City of Cleveland, Tennessee
 General Obligation Notes, Series 2012-Spring Branch Industrial Park
 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 2016	324,000.00	4.00	215,520.00	539,520.00	539,520.00
FY 2017	337,000.00	4.00	202,560.00	539,560.00	539,560.00
FY 2018	351,000.00	4.00	189,080.00	540,080.00	540,080.00
FY 2019	365,000.00	4.00	175,040.00	540,040.00	540,040.00
FY 2020	379,000.00	4.00	160,440.00	539,440.00	539,440.00
FY 2021	394,000.00	4.00	145,280.00	539,280.00	539,280.00
FY 2022	410,000.00	4.00	129,520.00	539,520.00	539,520.00
FY 2023	426,000.00	4.00	113,120.00	539,120.00	539,120.00
FY 2024	443,000.00	4.00	96,080.00	539,080.00	539,080.00
FY 2025	461,000.00	4.00	78,360.00	539,360.00	539,360.00
FY 2026	480,000.00	4.00	59,920.00	539,920.00	539,920.00
FY 2027	499,000.00	4.00	40,720.00	539,720.00	539,720.00
FY 2028	519,000.00	4.00	20,760.00	539,760.00	539,760.00
	<u>5,388,000.00</u>		<u>1,626,400.00</u>	<u>7,014,400.00</u>	<u>7,014,400.00</u>

City of Cleveland, Tennessee
 Lights for the Cleveland Middle School Athletic Facility of 2012
 Outstanding Debt Service Requirements

<u>Debt Service Schedule</u>				
<u>Date</u>	<u>Principal</u>	<u>Coupon</u>	<u>Interest</u>	<u>Fiscal Total</u>
7/31/2015	<u>124,879.67</u>	4.85	<u>6,193.14</u>	<u>131,072.81</u>
	<u>124,879.67</u>		<u>6,193.14</u>	<u>131,072.81</u>

City of Cleveland, Tennessee
 General Obligation Notes, Series 2014-Airport
 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 2016	171,000.00	2.64	109,296.00	280,296.00	280,296.00
FY 2017	175,000.00	2.64	104,781.60	279,781.60	279,781.60
FY 2018	180,000.00	2.64	100,161.60	280,161.60	280,161.60
FY 2019	185,000.00	2.64	95,409.60	280,409.60	280,409.60
FY 2020	189,000.00	2.64	90,525.60	279,525.60	279,525.60
FY 2021	194,000.00	2.64	85,536.00	279,536.00	279,536.00
FY 2022	199,000.00	2.64	80,414.40	279,414.40	279,414.40
FY 2023	205,000.00	2.64	75,160.80	280,160.80	280,160.80
FY 2024	210,000.00	2.64	69,748.80	279,748.80	279,748.80
FY 2025	216,000.00	2.64	64,204.80	280,204.80	280,204.80
FY 2026	221,000.00	2.64	58,502.40	279,502.40	279,502.40
FY 2027	227,000.00	2.64	52,668.00	279,668.00	279,668.00
FY 2028	233,000.00	2.64	46,675.20	279,675.20	279,675.20
FY 2029	239,000.00	2.64	40,524.00	279,524.00	279,524.00
FY 2030	246,000.00	2.64	34,214.40	280,214.40	280,214.40
FY 2031	252,000.00	2.64	27,720.00	279,720.00	279,720.00
FY 2032	259,000.00	2.64	21,067.20	280,067.20	280,067.20
FY 2033	266,000.00	2.64	14,229.60	280,229.60	280,229.60
FY 2034	273,000.00	2.64	7,207.20	280,207.20	280,207.20
	<u>4,140,000.00</u>		<u>1,178,047.20</u>	<u>5,318,047.20</u>	<u>5,318,047.20</u>

City of Cleveland, Tennessee
 General Obligation Notes, Series 2014-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 2016	977,000.00	2.51	598,647.00	1,575,647.00	1,575,647.00
FY 2017	973,000.00	2.51	574,124.00	1,547,124.00	1,547,124.00
FY 2018	969,480.00	2.51	549,702.00	1,519,182.00	1,519,182.00
FY 2019	979,000.00	2.51	525,368.00	1,504,368.00	1,504,368.00
FY 2020	1,004,000.00	2.51	500,795.20	1,504,795.20	1,504,795.20
FY 2021	1,033,000.00	2.51	475,594.80	1,508,594.80	1,508,594.80
FY 2022	1,050,000.00	2.51	449,666.50	1,499,666.50	1,499,666.50
FY 2023	1,088,000.00	2.51	423,311.50	1,511,311.50	1,511,311.50
FY 2024	1,286,000.00	2.51	396,002.70	1,682,002.70	1,682,002.70
FY 2025	2,305,000.00	2.51	363,724.10	2,668,724.10	2,668,724.10
FY 2026	2,295,000.00	2.51	305,868.60	2,600,868.60	2,600,868.60
FY 2027	2,370,000.00	2.51	248,264.10	2,618,264.10	2,618,264.10
FY 2028	2,550,000.00	2.51	188,777.10	2,738,777.10	2,738,777.10
FY 2029	2,565,000.00	2.51	124,772.10	2,689,772.10	2,689,772.10
FY 2030	2,406,000.00	2.51	60,390.60	2,466,390.60	2,466,390.60
	<u>23,850,480.00</u>		<u>5,785,008.30</u>	<u>29,635,488.30</u>	<u>29,635,488.30</u>

City of Cleveland, Tennessee
 General Obligation Notes, Series 2015-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 2016	615,520.00	2.80	238,492.20	854,012.20	854,012.20
FY 2017	806,000.00	2.80	219,940.00	1,025,940.00	1,025,940.00
FY 2018	876,000.00	2.80	197,372.00	1,073,372.00	1,073,372.00
FY 2019	931,000.00	2.80	172,844.00	1,103,844.00	1,103,844.00
FY 2020	966,000.00	2.80	146,776.00	1,112,776.00	1,112,776.00
FY 2021	1,006,000.00	2.80	119,728.00	1,125,728.00	1,125,728.00
FY 2022	1,056,000.00	2.80	91,560.00	1,147,560.00	1,147,560.00
FY 2023	1,081,000.00	2.80	61,992.00	1,142,992.00	1,142,992.00
FY 2024	1,133,000.00	2.80	31,724.00	1,164,724.00	1,164,724.00
	<u>8,470,520.00</u>		<u>1,280,428.20</u>	<u>9,750,948.20</u>	<u>9,750,948.20</u>

CITY OF CLEVELAND, TENNESSEE

Existing/Proposed Long-term Bonded Debt Payment Schedule as of 6/30/2015

Fiscal Year	Existing Debt Principal	New Debt Principal	Total Principal	Future Debt Principal	Grand Total Principal
2016	4,042,306	253,527	4,295,833	0	4,295,833
2017	4,029,577	253,527	4,283,104	0	4,283,104
2018	4,157,057	253,527	4,410,584	0	4,410,584
2019	4,276,577	253,527	4,530,104	0	4,530,104
2020	4,456,578	253,527	4,710,105	0	4,710,105
2021	4,624,577	253,527	4,878,104	0	4,878,104
2022	4,731,577	253,527	4,985,104	0	4,985,104
2023	4,890,577	414,866	5,305,443	0	5,305,443
2024	5,137,578	414,866	5,552,444	0	5,552,444
2025	4,333,578	414,866	4,748,444	0	4,748,444
2026	7,499,130	349,708	7,848,838	0	7,848,838
2027	7,100,472	349,707	7,450,179	0	7,450,179
2028	3,958,000	349,707	4,307,707	0	4,307,707
2029	3,077,000	349,707	3,426,707	0	3,426,707
2030	2,928,000	380,314	3,308,314	0	3,308,314
2031	4,485,000	380,314	4,865,314	0	4,865,314
2032	449,000	380,314	829,314	0	829,314
2033	351,000	380,314	731,314	0	731,314
2034	363,000	380,314	743,314	0	743,314
2035	95,000	380,314	475,314	0	475,314
2036	100,000	0	100,000	0	100,000
2037	100,000	0	100,000	0	100,000
	<u>75,185,584</u>	<u>6,700,000</u>	<u>81,885,584</u>	<u>0</u>	<u>81,885,584</u>

Debt Service Fund

Organization Chart:

No personnel are funded out of this fund.

Programs, Services, and Functions:

As stated in the Debt Administration overview, this fund is used to pay all the general government debt service payments on general obligation bonds, capital outlay notes, or other debt instruments. The revenues are derived from the entity for whom the debt was issued. Generally, all debt issued for the City departments is paid for by a transfer from the General Fund. All debt issued by the city to fund new school construction is financed by transfers from the General Fund and the Schools General Fund. Debt issued by the City for the Library Fund is repaid through a transfer from the General Fund. The debt issued on behalf of the Bradley County E 911 Emergency Communications District (ECD) is funded through its impact payment. An additional source of revenue is interest income.

Goals and Objectives:

- Issue bonds and capital outlay notes only for capital improvements and moral obligations.
- Issue no bonds or capital outlay notes to purchase a fixed asset, which has a shorter useful life than the term of the debt instrument.
- Issue no bonds or capital outlay notes if the outstanding indebtedness (not including debt for Cleveland Utilities) would exceed 10% of the total assessed valuation of property within the City.
- Identify a firm source of revenue before the issuance of any long-term debt.
- Annually review the City’s debt management policy and implement revisions as necessary to protect the City’s financial stability.
- Increase the fund balance of the Debt Service Fund to 70% of the fund’s annual expenditures.

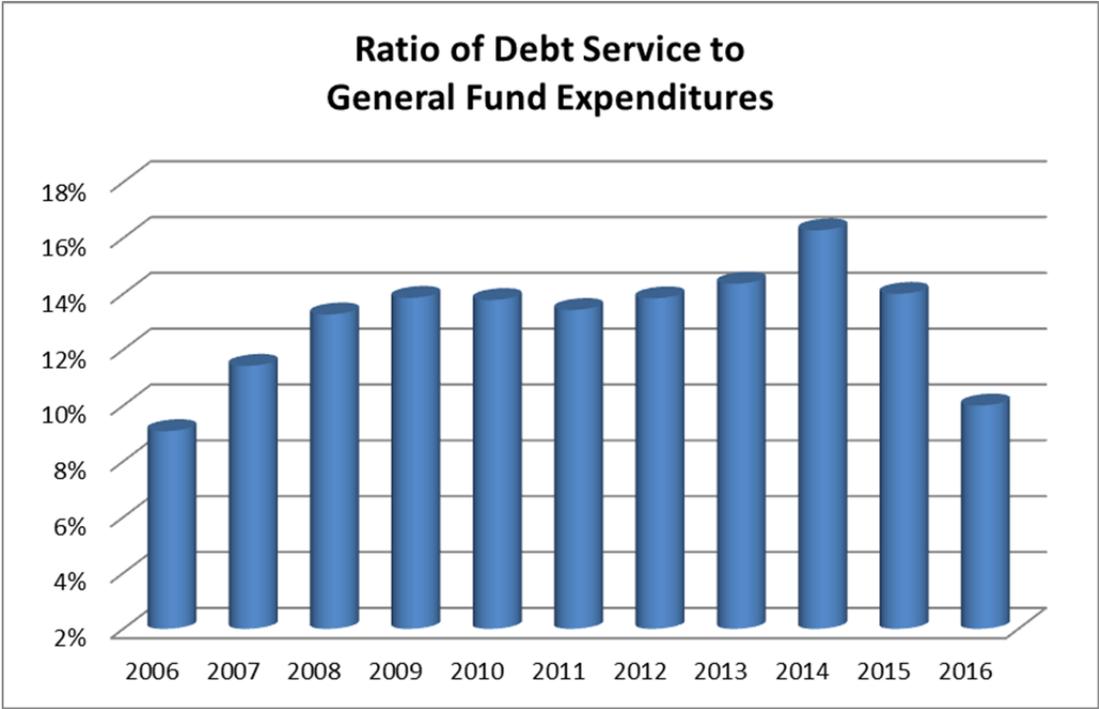
Performance Measures:

Measure Description	FY2013 (Actual)	FY2014 (Actual)	FY2015 (Estimated)	FY2016 (Projected)
Debt Limit Policy % (Outstanding Net Bonded Debt/Total Assessed Valuation)	61.66%	70.10%	65.83%	61.22%
Debt Margin per Policy	\$42,970,066	32,171,433	\$37,903,437	\$43,656,487
General Government Net Bonded Debt per Capita	\$1,630	\$1,763	\$1,690	\$1,580

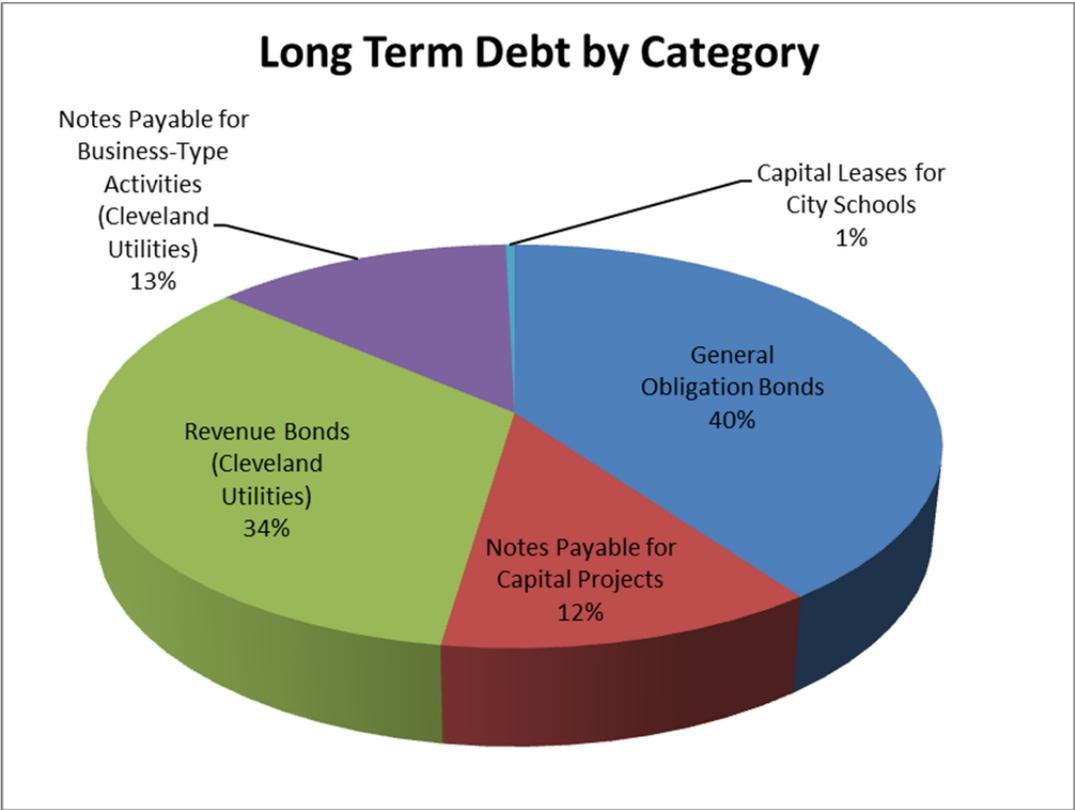
CITY OF CLEVELAND						
FUND #210 - DEBT SERVICE						
REVENUES						
OBJECT CODE		2013-2014 ACTUAL BUDGET	2014-2015 ORIGINAL BUDGET	2014-2015 AMENDED BUDGET	2015-2016 REQUESTED BUDGET	2015-2016 PROPOSED BUDGET
36110	INTEREST INCOME	5,386	5,000	5,000	5,000	5,000
36810	TRANS-GENERAL FUND	4,447,700	4,600,500	4,600,500	4,862,600	4,862,600
36811	TRANS-GEN FUND (BR CO IND PARK)	180,000	180,000	180,000	180,000	180,000
36820	TRANS-STATE STREET AID	387,500	386,000	386,000	347,200	347,200
36826	TRANS-STORM WATER FUND	0	0	0	17,733	17,733
36970	CBCC IMPACT PYMT	86,600	84,550	84,550	87,550	87,550
36972	BRADLEY COUNTY PYMT-LIBRARY	83,366	146,600	146,600	146,900	146,900
36973	TRANS-CITY SCHOOLS-CHS/CMS	194,700	194,700	194,700	194,700	194,700
36976	TRANS-CITY SCHOOLS FOR GEOTHERMAL	292,019	321,298	361,619	363,219	363,219
36978	CLEVELAND UTILITIES PYMT-IND PARK	119,383	180,000	180,000	180,000	180,000
36980	PROCEEDS OF REFUNDING BONDS	25,306,480	0	0	0	0
	TOTAL REVENUES	31,103,134	6,098,648	6,138,969	6,384,902	6,384,902
EXPENDITURES						
DEPARTMENT #49000						
OBJECT CODE		2013-2014 ACTUAL BUDGET	2014-2015 ORIGINAL BUDGET	2014-2015 AMENDED BUDGET	2015-2016 REQUESTED BUDGET	2015-2016 PROPOSED BUDGET
Debt service - principal payments:						
611	RETIREMENT OF BONDS E-9-A	21,077,037	0	0	0	0
612	PAYMENT TO DEUTSCHE BANK	4,096,500	0	0	0	0
613	CLOSING CLOST EXPENSES E-9-A	136,480	0	0	0	0
620	SERIES 2005, REFUNDING	570,000	590,000	590,000	0	0
622	SERIES 2007A-SCHOOLS	175,000	250,000	250,000	265,000	265,000
627	2008 TMBF SERIES-LIB COUNTY	70,000	74,000	74,000	78,000	78,000
629	SERIES 2009 C-REFUNDING	550,000	250,000	250,000	250,000	250,000
630	SERIES 2009 D-REFUNDING	365,000	695,000	695,000	740,000	740,000
631	SERIES 2009 REFUNDING E-9-A	520,000	0	0	0	0
633	SERIES 2012 DURKEE ROAD	52,000	54,000	54,000	57,000	57,000
634	SERIES 2012 AIRPORT-TERMINAL BLDG.	78,000	82,000	82,000	85,000	85,000
635	SERIES 2012 SPRING BRANCH IND PK	300,000	312,000	312,000	324,000	324,000
636	SERIES 2014 AIRPORT	0	175,000	160,000	171,000	171,000
637	SERIES 2014 REFUNDING	0	936,000	936,000	977,000	977,000
638	SERIES 2015 REFUNDING	0	0	0	615,600	615,600
639	SERIES 2015 JETPORT/GYM	0	0	0	229,000	229,000
	Subtotal:	27,990,017	3,418,000	3,403,000	3,791,600	3,791,600
Debt service - interest payments:						
650	INT PYMT-SERIES 2005 REFUNDING	404,088	381,300	381,300	0	0
651	INT PYMT-SERIES 2007A-SCHOOLS	226,713	220,000	220,000	209,800	209,800
653	INT PYMT-2008 TMBF-LIB COUNTY	13,366	72,600	72,600	68,900	68,900
654	INT PYMT-2009 REFUNDING E-9-A	815,365	0	0	0	0
657	INT PYMT-SERIES 2009C-REFUNDING	602,156	588,500	588,500	582,200	582,200
658	INT PYMT-SERIES 2009D-REFUNDING	253,650	244,600	244,600	227,200	227,200
661	INT PYMT-SERIES 2012 DURKEE RD	7,814	36,200	36,200	34,000	34,000
662	INT PYMT-SERIES 2012 SPRING BRANCH	58,146	228,000	228,000	215,600	215,600
663	INT PYMT-SERIES 2012 AIRPORT-TERM BLDG.	12,224	54,300	54,300	51,000	51,000
664	INT PYMT-SERIES 2014 AIRPORT	0	193,300	107,600	109,300	109,300
665	INT PYMT-SERIES 2014 REFUNDING	0	622,200	622,200	598,700	598,700

EXPENDITURES**DEPARTMENT #49000**

OBJECT CODE		2013-2014 ACTUAL BUDGET	2014-2015 ORIGINAL BUDGET	2014-2015 AMENDED BUDGET	2015-2016 REQUESTED BUDGET	2015-2016 PROPOSED BUDGET
666	INT PYMT-SERIES 2015 REFUNDING	0	0	0	238,500	238,500
667	INT PYMT-SERIES 2015 JETPORT/GYM	0	0	0	253,500	253,500
Subtotal:		2,393,522	2,641,000	2,555,300	2,588,700	2,588,700
Operating expenditures:						
691	BOND PAYING AGENTS FEES	4,519	4,500	4,500	4,600	4,600
	TOTAL EXPENDITURES	30,388,058	6,063,500	5,962,800	6,384,900	6,384,900



The City of Cleveland did two refunding issues on Series E-9-A (Swap) and Series 2005, thus the reason for the decrease between FY 2015 and FY 2016 ratio of debt service.



Cleveland Utilities Debt

Outstanding Issues Projected

As of June 30, 2015, the following represents all bonds/loans payable as well as a State Revolving Loan Fund.

<u>Description Bond Issues</u>	<u>Electric</u>	<u>Water</u>	<u>Sewer</u>
(1) 2007B Series Revenue and Tax Issue	960,000	2,980,000	3,690,000
(2) 2009C Series Revenue and Tax Refunding Issue	-	4,465,000	4,275,000
(3) 2009D Series Revenue and Tax Refunding Issue	4,730,000	7,030,000	4,095,000
(4) 2010 Series Revenue and Tax Issue (BAB)	5,200,000	1,915,000	-
(5) 2014 Series Revenue and Tax Refunding Issue		729,744	7,140,256
Total Bonds Payable	10,890,000	17,119,744	19,200,256
<u>Description Loan Issues</u>	<u>Electric</u>	<u>Water</u>	<u>Sewer</u>
(6) State Revolving Loan	-	-	663,680
(7) 2012 TMBF Loan		3,187,500	
(8) 2012 TMBF Spring Branch Industrial Park	1,632,692		
(9) 2014 TMBF - EL	3,443,750		
(10) 2014 TMBF _WT		2,612,500	
(11) 2014 SRF		-	
(12) 2015 SRF		-	
(13) 2015 TMBF - EL		-	
(14) 2015 TMBF - WT		-	
(15) State Revolving Loan CWO 13-319			459,614
(16) State Revolving Loan CWO 13-320	-	-	1,772,698
Total Loans Payable	5,076,442	5,800,000	2,895,992
Total Bonds & Loans Payable	15,966,442	22,919,744	22,096,248

Pertinent information on each issue follows:

(1) Issue Date: 2/15/2007
Amount: 8,750,000
Maturity: 6/1/2037
Average Rate: 4.37
Purpose: To fund capital improvements as detailed below:
Electric 1,500,000
Water 3,250,000
Sewer 4,000,000

(2) Issue Date: 8/12/2009
Amount: 12,540,000
Maturity: 6/1/2028
Average Rate: 3.74
Purpose: To refinance outstanding variable rate loans

(3) Issue Date: 8/26/2009
Amount: 19,525,000
Maturity: 6/1/2024
Average Rate: 3.59
Purpose: To refinance outstanding variable rate loans

(4) Issue Date: 12/15/2010
Amount: 8,750,000
Maturity: 6/1/2031
Average Rate: 3.03
Purpose: To fund capital improvements as detailed below:
Electric 6,500,000
Water 2,250,000

(5) Issue Date: 3/18/2014
Amount: 8,835,000
Maturity: 9/1/2028
Average Rate: 3.45
Purpose: To refinance 2004 Refunding Water and Sewer Revenue and Tax Bonds
Water 804,615
Sewer 8,030,385

(6) Issue Date:	5/1/2010	325,881
	6/1/2010	281,113
	11/1/2010	198,724
	11/1/2011	<u>9,682</u>
	Total Issue	<u><u>815,400</u></u>

Amount: 815,400
 Maturity: 6/1/2031
 Average Rate: 2.08
 Purpose: To fund capital projects in Sewer Division

(7) Issue Date: 9/12/2012
 Amount: 3,750,000
 Maturity: 6/1/2032
 Average Var Rate: 4.00
 Purpose: To fund capital improvements in Water Division

(8) Issue Date: 12/19/2012
 Amount: 1,736,692
 Maturity: 5/25/2028
 Average Var Rate: 4.00
 Purpose: To fund portion of Spring Branch Industrial Park in the Electric Division

(9) Issue Date: 2/27/2014
 Total Amount: 3,625,000
 Maturity: 5/25/2034
 Average Var Rate: 4.00
 Purpose: To fund capital projects in the Electric Division

(10) Issue Date: 5/1/2014
 Total Amount: 2,750,000
 Maturity: 5/25/2034
 Average Var Rate: 4.00
 Purpose: To fund capital projects in the Water Division

(11) Issue Date: 10/21/2014
Total Amount: 2,500,000
Forgiveness: 500,000
Total 2,000,000
Maturity: 6/1/2036
Average Var Rate: 1.50
Purpose: To fund capital projects in the Water Division (AMI Meters)
Fund Includes a debt forgiveness of \$500,000.

(12) Issue Date: 2/26/2015
Total Amount: 2,500,000
Forgiveness: 175,000
Total 2,325,000
Maturity: 6/1/2036
Average Var Rate: 1.38
Purpose: To fund capital projects in the Water Division (AMI Meters)
Fund Includes a debt forgiveness of \$175,000.

(13) Issue Date: 12/30/2014
Total Amount: 2,750,000
Maturity: 5/25/2035
Average Var Rate: 3.00
Purpose: To fund capital projects in the Electric Division

(14) Issue Date: 12/30/2014
Total Amount: 3,000,000
Maturity: 5/25/2035
Average Var Rate: 3.00
Purpose: To fund capital projects in the Water Division

(15) Issue Date: 12/5/2013
Total Amount: 1,826,000
Forgiveness: 451,022
Total 1,374,978
Maturity: 6/20/2035
Average Var Rate: 4.00
Purpose: To fund capital projects in the Sewer Division

(16) Issue Date: 12/5/2013
Total Amount: 8,174,000
Maturity: 6/20/2035
Average Var Rate: 4.00
Purpose: To fund capital projects in the Sewer Division

All bonds are collateralized as to payment of principal and interest by a pledge of sufficient revenues, after deduction of all current operating expenses, to meet principal and interest payments when due. In the event of a deficiency of revenues, the full faith, credit and resources of the City of Cleveland are irrevocably pledged for the prompt payment of principal and interest when due.

Future Issues

The following represents all projected (as of June 30, 2015) bond and/or note issues for Cleveland Utilities by fiscal year.

<u>Fiscal Year</u>	<u>Electric</u>	<u>Water</u>	<u>Sewer</u>
2016	2,500,000	2,500,000	1,000,000
2017	2,500,000	2,000,000	4,500,000
2018	2,000,000	2,000,000	5,000,000
2019	2,000,000	2,500,000	1,500,000
2020	2,000,000	1,750,000	1,500,000
2021	2,000,000	1,750,000	-
2022	2,500,000	1,250,000	1,500,000
2023	2,500,000	1,000,000	1,500,000
2024	2,000,000	1,000,000	1,500,000
2025	2,000,000	-	-

These issues will be necessary (projected) to complete the capital projects identified in the long-term capital improvements plan included in the fiscal year 2016 budget.

CLEVELAND UTILITIES

EXISTING DEBT (PRINCIPAL)
PAYMENT SCHEDULE AS OF 06/30/15

	ELECTRIC	WATER	SEWER	TOTAL
2016	1,367,250	1,583,359	2,349,115	5,299,724
2017	1,367,583	1,862,385	2,380,847	5,610,815
2018	1,299,250	1,915,585	2,357,143	5,571,978
2019	1,299,917	1,954,844	1,783,528	5,038,289
2020	1,306,583	2,021,961	1,766,120	5,094,664
2021	1,332,583	2,076,280	1,807,647	5,216,510
2022	1,274,917	2,115,647	1,834,253	5,224,817
2023	1,281,250	1,844,563	1,820,436	4,946,249
2024	1,308,917	1,569,015	1,652,186	4,530,118
2025	1,330,917	1,603,514	1,409,040	4,343,471
2026	879,250	1,688,037	1,420,950	3,988,237
2027	862,583	1,696,620	1,377,963	3,937,166
2028	706,942	1,606,239	1,360,057	3,673,238
2029	649,250	1,040,906	1,097,231	2,787,387
2030	651,250	1,019,608	745,524	2,416,382
2031	652,250	1,029,884	741,457	2,423,591
2032	329,250	894,208	728,360	1,951,818
2033	331,250	717,068	744,288	1,792,606
2034	332,250	732,488	755,288	1,820,026
2035	153,000	605,468	771,482	1,529,950
2036		452,064	250,000	702,064
2037		215,000	260,000	475,000
2038				
2039				
2040				
2041				
2042				
2043				
2044				
2045				
	18,716,442	30,244,743	29,412,915	78,374,100

CLEVELAND UTILITIES

PROJECTED ADDITIONAL DEBT (PRINCIPAL)
PAYMENT SCHEDULE AS OF 06/30/15

	ELECTRIC	WATER	SEWER	TOTAL
2016			-	0
2017	137,500	125,000	50,000	312,500
2018	262,500	225,000	275,000	762,500
2019	387,500	325,000	525,000	1,237,500
2020	487,500	450,000	600,000	1,537,500
2021	687,500	537,500	675,000	1,900,000
2022	812,500	625,000	675,000	2,112,500
2023	912,500	687,500	750,000	2,350,000
2024	1,062,500	737,500	825,000	2,625,000
2025	1,162,500	787,500	900,000	2,850,000
2026	1,262,500	787,500	900,000	2,950,000
2027	1,262,500	787,500	900,000	2,950,000
2028	1,262,500	787,500	900,000	2,950,000
2029	1,262,500	787,500	900,000	2,950,000
2030	1,262,500	787,500	900,000	2,950,000
2031	1,262,500	787,500	900,000	2,950,000
2032	1,262,500	787,500	900,000	2,950,000
2033	1,262,500	787,500	900,000	2,950,000
2034	1,262,500	787,500	900,000	2,950,000
2035	1,262,500	787,500	900,000	2,950,000
2036	1,262,500	787,500	900,000	2,950,000
2037	1,125,000	662,500	850,000	2,637,500
2038	1,000,000	562,500	625,000	2,187,500
2039	875,000	462,500	375,000	1,712,500
2040	775,000	337,500	300,000	1,412,500
2041	575,000	250,000	225,000	1,050,000
2042	450,000	162,500	225,000	837,500
2043	350,000	100,000	150,000	600,000
2044	200,000	50,000	75,000	325,000
2045	100,000	-	-	100,000
	<u>25,250,000</u>	<u>15,750,000</u>	<u>18,000,000</u>	<u>59,000,000</u>

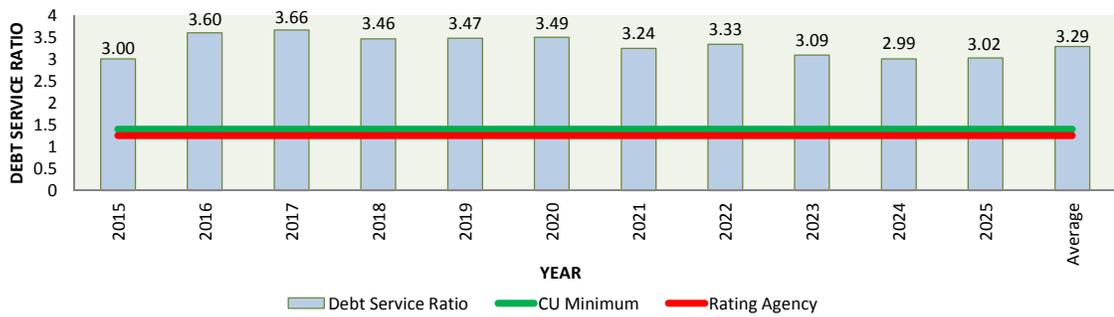
CLEVELAND UTILITIES

TOTAL DEBT (CURRENT & PROJECTED)
PAYMENT SCHEDULE AS OF 06/30/15

	ELECTRIC	WATER	SEWER	TOTAL
2016	1,367,250	1,583,359	2,349,115	5,299,724
2017	1,505,083	1,987,385	2,430,847	5,923,315
2018	1,561,750	2,140,585	2,632,143	6,334,478
2019	1,687,417	2,279,844	2,308,528	6,275,789
2020	1,794,083	2,471,961	2,366,120	6,632,164
2021	2,020,083	2,613,780	2,482,647	7,116,510
2022	2,087,417	2,740,647	2,509,253	7,337,317
2023	2,193,750	2,532,063	2,570,436	7,296,249
2024	2,371,417	2,306,515	2,477,186	7,155,118
2025	2,493,417	2,391,014	2,309,040	7,193,471
2026	2,141,750	2,475,537	2,320,950	6,938,237
2027	2,125,083	2,484,120	2,277,963	6,887,166
2028	1,969,442	2,393,739	2,260,057	6,623,238
2029	1,911,750	1,828,406	1,997,231	5,737,387
2030	1,913,750	1,807,108	1,645,524	5,366,382
2031	1,914,750	1,817,384	1,641,457	5,373,591
2032	1,591,750	1,681,708	1,628,360	4,901,818
2033	1,593,750	1,504,568	1,644,288	4,742,606
2034	1,594,750	1,519,988	1,655,288	4,770,026
2035	1,415,500	1,392,968	1,671,482	4,479,950
2036	1,262,500	1,239,564	1,150,000	3,652,064
2037	1,125,000	877,500	1,110,000	3,112,500
2038	1,000,000	562,500	625,000	2,187,500
2039	875,000	462,500	375,000	1,712,500
2040	775,000	337,500	300,000	1,412,500
2041	575,000	250,000	225,000	1,050,000
2042	450,000	162,500	225,000	837,500
2043	350,000	100,000	150,000	600,000
2044	200,000	50,000	75,000	325,000
2045	100,000	0	-	100,000
	<u>43,966,442</u>	<u>45,994,743</u>	<u>47,412,915</u>	<u>137,374,100</u>

CLEVELAND UTILITIES ELECTRIC DIVISION BOND COVERAGE 2015 - 2025

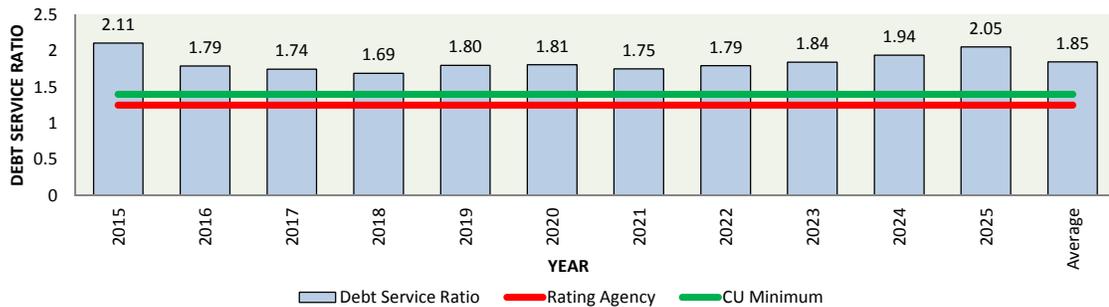
Target Ratios
 Rating Agencies (1.25)
 CU Minimum (1.40)



Debt Service Ratio CU Minimum Rating Agency

CLEVELAND UTILITIES WATER / WASTEWATER DIVISION BOND COVERAGE 2015 - 2025

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



Debt Service Ratio Rating Agency CU Minimum

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Capital Projects Funds

The Capital Projects Funds are used to account for the acquisition or construction of major capital facilities other than those financed by proprietary funds and trust funds.

Capital Improvement Program Fund: This fund accounts for city-wide capital projects funded mainly by a transfer from the city's General Fund.

Sales Tax Capital Projects Fund: This fund accounts for the proceeds of a one-half cent sales tax approved by the voters on March 10, 2009. All monies accumulated in this fund are designated for capital projects.

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

Fletcher Park Trust Fund: This fund is used to account for funds bequeathed to the City of Cleveland by Leonard G. and Agnes W. Fletcher for the development of the Fletcher Park. It also accounts for grants received from the State and matching funds from the City for improvements to the park.

Spring Branch Industrial Park Fund: This fund accounts for the purchase and for the development of an industrial park located off of Exit 20.

CAPITAL IMPROVEMENTS PROJECTS

Planning for the financing and acquisition of major capital improvements is the most difficult aspect of municipal budgeting. Capital expenditures include the acquisition, expansion or rehabilitation of city buildings, equipment, land and infrastructure improvements. They also include vehicle and equipment replacement or acquisition. The sources of revenue used to acquire capital assets can be current revenues, fees and charges, general obligation bonds, revenue bonds, capital outlay notes, lease/purchase agreements, federal and state grants, intergovernmental revenues, proceeds from the sale of fixed assets, and net income and depreciation in proprietary funds. The issuance of debt requires additional revenues to pay the increased debt service (principal and interest payments) either from the Debt Service Fund, or from enterprise and internal service funds such as Cleveland Utilities' Electric Fund and Water/Wastewater Fund and the Fleet Management Fund.

Planning capital improvement projects begins at the Fall Planning session which is attended by the City Council, Department Heads, Cleveland Utilities, and City Schools. The council's priorities are established at the end of this planning session. In December, department heads submit detailed project sheets for the CINI (Capital Improvements Needs Inventory) which includes the cost of the project and any impact upon the city's operating budget. The city's budget planning session is held in late March or early April and proposed capital projects are presented by staff to the City Council. The City Manager submits the proposed capital budget along with a proposed funding plan.

Cleveland Utilities' (CU) capital improvements are financed from their fees and charges within each enterprise fund, and therefore do not require a separate fund. Cleveland Utilities develops a separate Capital Improvements Program with ten years of planned improvements. That document is available from either the City Clerk's Office, or the Office of CU's General Manager. Those projects are not included in this document due to their volume and the fact they do not impact the city's budget in any way.

Capital improvement projects for departments or functions financed by the General Fund are financed in the Capital Improvements Program Fund or the Sales Tax Capital Projects Fund. Since the passage of the ½ cent sales tax increase in 2009, the Sales Tax Capital Projects Fund has provided the majority of capital money for recurring items or projects. The Solid Waste Management Fund is able to provide some funding for equipment, though not on a recurring basis. The city issues bonds for large capital projects. The Spring Branch Industrial Park Fund was established in FY2013 for the purchase of a new industrial park off of Exit 20.

Capital improvement projects for the Cleveland City Schools are financed in three ways. The schools' current revenues finance smaller capital improvements for the school system. Major school projects funded by general obligation bonds or capital outlay notes are accounted for in individual capital project funds. The third funding source is the Sales Tax Capital Projects Fund.

Capital improvement projects for the Library are funded within the Library General Fund. The Library is a joint agency of the City and County, governed by an appointed Library Board.

Small capital improvement projects for the Fleet Management are funded within the internal service fund entitled Fleet Management Fund.

The city prepares a separate six-year Capital Improvement Needs Inventory (CINI) which includes all capital projects requested by departments. Cleveland Utilities prepares a separate document for its water, sewer, and electric capital improvements. The CINI is available from the City Clerk’s Office.

SOURCE OF CAPITAL PROJECT FUNDS FOR FY 2016

The capital projects funded in FY2016 total \$3,868,432. Major capital funds are summarized below.

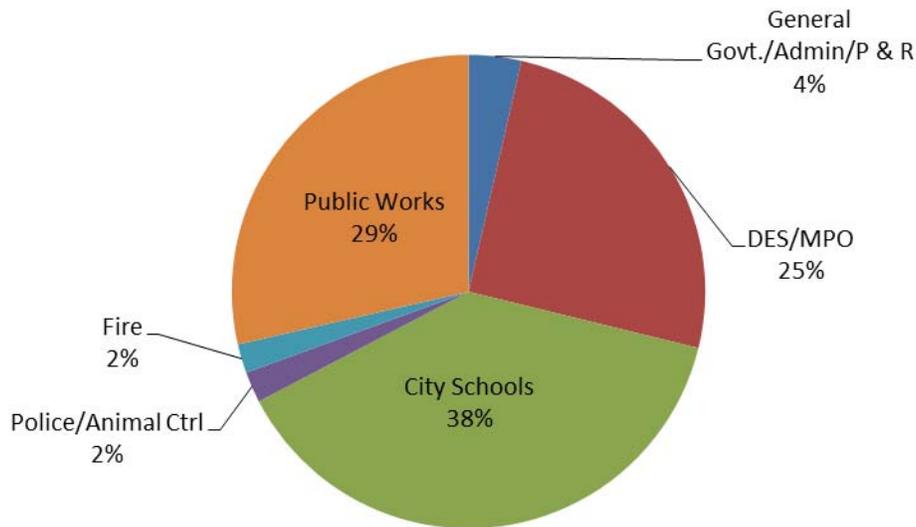
Sales Tax Capital Projects Fund:

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 \$2,943,432 has been budgeted in FY2016 for city projects and \$925,000 for school projects.

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

Capital Improvement Program Fund \$11,997,857

FY2016 Major Uses of Capital Project Funds



**FY 2016 MAJOR USES OF CAPITAL PROJECT FUNDS AND
THEIR IMPACT ON THE OPERATING BUDGET**

Capital Improvement Program Fund

Public Works Transportation Eighty Percent Matching Funds

MPO – Stuart Rd. 3R Project	\$ 599,573
MPO – Adkisson Dr. and Norman Chapel	643,328
MPO – Central Avenue Project	665,600
MPO – 17 th /20 th Street Project	1,107,100
MPO – Ocoee Greenway Connector Project	<u>390,400</u>
	<u>\$ 3,406,001</u>

These funds are being used in conjunction with Federal and State grants to fund the following projects. The \$599,573 is the eighty percent match for repaving Stuart Road in the City. The \$643,328 and \$665,600 respectively will assist in paving the Adkisson Road and Central Avenue projects. The 17th/20th Street is a combination project that will provide new paving and sidewalks in this area for \$1,107,100. The \$390,400 amount for the Ocoee Greenway Connector will be used to connect the Ocoee Street sidewalk system with Tinsley Park.

City-Wide Cptr Info Systems

Computer software maintenance cost	\$ <u>165,500</u>
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This supplies additional funding to assist the city’s Information Technology with our computers and servers.

City Schools

New Cleveland High School Gym	\$ <u>5,734,200</u>
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This amount will be issued as notes proceeds during FY 2016 to cover issuance cost and pay the remaining balance for the new gym.

Regional Jetport

T-Hangars “2” Construction	\$ 1,000,000
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This project is being issued as notes proceeds during FY 2016 to cover the addition building of 20 jetport hangars.

Regional Jetport (cont.)

Runway Extension Construction \$ 1,700,000

This funding will allow for an additional 700 feet to Runway 21 at the jetport.

Sales Tax Capital Projects Fund

Public Safety

Police – Patrol Cars \$ 285,000
Estimated maintenance cost savings \$ 30,000

This funding will allow for the replacement of patrol cars that have high mileage and high maintenance costs. Because of a lack of funding over the past several years the age of the fleet has increased and maintenance cost also increased.

Animal Control/Code Enforcement Vehicle \$ 30,000
Estimated maintenance cost savings \$ 2,500

This funding will allow for the replacement of one animal control vehicle that currently has high mileage and start the funding of replacing a vehicle every other year.

Fire-Apparatus Replacement Program \$ 294,500

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

Development & Engineering Services

One Inspector vehicle \$ 24,000
Estimated maintenance cost savings \$ 13,648

Replacing the 1999 Chevrolet Truck that has high mileage and high maintenance costs with standard equipment and better fuel economy.

City-Wide Computer Info Systems

Computer software and hardware
Computer and replacement costs \$ 280,000

Replacing older computer equipment improves the efficiency of the employees. It also allows the IT employees to be more efficient in concentrating on the highest priorities in the computer needs.

Public Works Transportation and Drainage Costs

Street Paving	\$ 1,000,000
Drainage Projects	120,000
Sidewalk Projects	<u>50,000</u>
	\$ <u>1,170,000</u>

The projects listed above are related projects. The annual paving list is submitted to the City Council, based upon the condition of the pavement and allocated to the five Council districts. The drainage funds will be used to correct drainage problems along the streets, prior to the repaving. The sidewalks projects are deemed necessary for the safety and welfare of our citizens. Savings will result from the decrease in asphalt for patching these streets, fewer minor drainage issues and staff and equipment savings.

Public Works Transportation Matching Funds

MPO – Adkisson Dr. and Norman Chapel	144,832
MPO – Central Avenue Project	52,510
MPO – 17 th /20 th Street Project	<u>130,500</u>
	\$ <u>327,842</u>

These funds are being used in conjunction with Federal and State grants to fund the following projects. The \$144,832 is the remaining twenty percent match for paving of Adkisson Dr and Norman Chapel Road in the city. The \$52,510 will assist in paving the Central Avenue Project. The remaining \$130,500 will be the remaining twenty percent match for the 17th/20th Street Project.

Public Works Equipment

Two Full-Size Pickups	\$ 55,000
Wheel Loader	\$ 95,000
	\$ <u>150,000</u>

This supplies the funds to replace two full-size pickups in the public works and fleet departments, which have high mileage. The wheel loader is a partial amount that is needed to assist the public works department with the purchase in FY 2017.

Roadscapes Phase III	\$ <u>29,600</u>
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This will allow us to finish the construction of the 25th Street beautification project from Keith Street to Spring Creek Drive.

Relocate Greenway Drive @ Raider \$ 70,000

To provide an alternate drive at Raider for a new large outdoor multi-purpose greenway park stage.

Kile Lane @ Veterans Home \$ 150,000

To build an access road to the new veterans home on Kile Lane.

Parks and Recreation

Two Crew Cab Trucks \$ 70,000

Replacing two 1996 Crew Cab Truck that has high mileage and high maintenance cost.

CITY OF CLEVELAND						
6-Year Capital Equipment and Facilities Funding Summary						
DEPARTMENT	FY 2016	FY2017	FY2018	FY2019	FY2020	FY2021
Administration/Finance	438,100	436,500	503,400	486,800	546,200	534,600
Development & Engineering	24,000	24,000	24,000	24,000	24,000	24,000
City Schools	5,700,000	-	-	-	-	-
Fire	294,500	2,108,892	360,000	340,000	1,200,000	360,000
Parks & Recreation	70,000	-	30,000	-	40,000	-
Police	315,000	285,000	315,000	285,000	315,000	285,000
Public Works	150,000	150,000	150,000	150,000	150,000	150,000
Total:	6,991,600	3,004,392	1,382,400	1,285,800	2,275,200	1,353,600
IMPACT ON OPERATIONS:						
Administration/Finance	-	-	-	-	-	-
Development & Engineering	(7,361)	-	(7,361)	7,361	(7,361)	-
Fire	-	-	-	850,000	850,000	850,000
Parks & Recreation	-	-	-	-	-	-
Police	(5,000)	(5,000)	-	(5,000)	(5,000)	(5,000)
Public Works	-	(3,500)	-	(3,500)	-	(3,500)
Required Funding:	6,979,239	2,995,892	1,375,039	2,134,661	3,112,839	2,195,100
Funding Source:						
<i>Sales Tax & CIP Funds</i>						
Administration/Finance	(438,100)	(436,500)	(503,400)	(486,800)	(546,200)	(534,600)
Development & Engineering	(24,000)	(24,000)	(24,000)	(24,000)	(24,000)	(24,000)
Fire	(294,500)	(180,000)	(360,000)	(340,000)	(180,000)	(360,000)
Parks & Recreation	(70,000)	-	(30,000)	-	(40,000)	-
Police	(315,000)	(285,000)	(315,000)	(285,000)	(315,000)	(285,000)
Public Works	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)
Subtotal:	(1,291,600)	(1,075,500)	(1,382,400)	(1,285,800)	(1,255,200)	(1,353,600)
<i>Bond Issues</i>	(5,700,000)	(1,900,000)			(1,200,000)	
<i>Tax Growth from Development</i>				(850,000)	(850,000)	(850,000)
Total Funding:	(6,991,600)	(2,975,500)	(1,382,400)	(2,135,800)	(3,305,200)	(2,203,600)
Use (Source) of Fund Balance:	(12,361)	20,392	(7,361)	(1,139)	(192,361)	(8,500)

Capital Improvement Program Fund

Organization Chart:

No personnel are funded out of this fund.

Programs, Services, and Functions:

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

The FY2016 budget includes funding for the T-Hangars Construction and Runway Extension at the Cleveland Regional Jetport. This is a joint venture with the city and state contributing to the funding of this project. The city's Information Technology will receive \$165,500 transfer from the General Fund to cover some of the City's maintenance cost related to our computers and servers. The city will also issue debt to cover the city's share of the T-Hangars Construction at \$1,000,000 and the remaining balance associated with the new Cleveland High School Gym at \$5,734,200.

Goals and Objectives:

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

CITY OF CLEVELAND						
FUND #322 - CAPITAL IMPROVEMENTS PROGRAM FUND						
REVENUES						
OBJECT CODE		2013-2014 ACTUAL BUDGET	2014-2015 ORIGINAL BUDGET	2014-2015 AMENDED BUDGET	2015-2016 REQUESTED BUDGET	2015-2016 PROPOSED BUDGET
33430	STATE GRT-25TH ST/GEORGETOWN	21,788	0	481,092	0	0
33431	STATE GRT-MPO-20TH @ TASSO	0	0	251,360	0	0
33432	STATE GRT-MULTI-MODAL ACCESS	0	0	961,640	0	0
33438	STATE GRT-TDEC/MOSBY POOL	92,203	0	0	0	0
33439	STATE GRT-TDEC/SCCC ROOF	41,309	0	0	0	0
33440	STATE GRT-MPO-CENTRAL AVE	0	0	0	665,600	665,600
33441	STATE GRT-MPO-STUART ROAD	0	0	0	599,573	599,573
33442	STATE GRT-MPO-17TH/20TH ST	0	0	0	1,107,100	1,107,100
33443	STATE GRT-MPO-OCOEE GRNWAY	0	0	0	390,400	390,400
33444	STATE GRT-MPO-ADKISSON DR	0	0	0	643,328	643,328
33451	STATE ROADSCAPES PHASE II	0	0	119,200	0	0
33452	STATE ROADSCAPES PHASE III	0	0	117,850	0	0
33453	JETPORT-LIGHTING	1,337	0	0	0	0
33455	JETPORT-RUNWAY EXT JUST STUDY	0	0	66,500	0	0
33456	JETPORT-SOUTHSIDE CORPORATE	50,864	0	661,636	0	0
33457	JETPORT-TAXILANE ADDITION	803,641	0	154,909	0	0
33458	JETPORT-T/HANGARS CONSTRUCTION	883,876	0	59,890	0	0
33459	JETPORT-PHASE II CONSTRUCTION	0	0	29,827	0	0
33460	JETPORT-PHASE III CONSTRUCTION	17,319	0	157,361	0	0
33461	JETPORT-GAS LINE	42,762	0	113,671	0	0
33462	JETPORT-SECURITY ENHANCEMENT	8,830	0	0	0	0
33463	JETPORT-ENVIRONMENTAL MONITORING	0	0	92,910	0	0
33464	JETPORT-ALP & EXHIBIT A	73,756	0	16,494	0	0
33465	JETPORT-HARDWICK FIELD DISPOSAL	30,875	0	0	0	0
33466	JETPORT-LAND OPTIONS/PURCHASE	36,163	0	150,223	0	0
33467	JETPORT-APRON DESIGN/T-HANGARS	0	0	613,166	0	0
33468	JETPORT-T/HANGARS "2" CONST	0	0	791,677	313,156	313,156
33469	JETPORT-RUNWAY EXT DESIGN	0	0	152,000	1,378,000	1,378,000
33498	STATE GRANT-LIC SOUTH/NORTH	319,273	1,000,000	1,000,000	0	0
33499	FEDERAL-EDA GRANT	8,966	0	0	0	0
36110	INTEREST INCOME	1,554	1,000	2,500	1,000	1,000
36190	INTEREST-LGIP MOUSECREEK	101	0	0	0	0
36331	SALE OF JETPORT RUNWAY EXT	1,225	0	0	0	0
36332	SALE OF JETPORT PLANS	0	0	700	0	0
36341	SALE OF RECREATION EQUIP	18,767	0	11,223	0	0
36342	SALE OF PUBLIC WORKS EQUIP	29,717	0	0	0	0
36343	SALE OF POLICE EQUIP	4,798	0	0	0	0
36344	SALE OF ADM & FINANCE EQUIP	1,869	0	0	0	0
36710	VETERANS PARK	250	0	0	0	0
36721	MISC-RECREATION BID PLANS	2,700	0	0	0	0
36730	DONATION-ESTATE OF ROBINSON	10,000	0	0	0	0
36731	DONATION-ESTATE OF GLADDEN	39,057	0	0	0	0
36732	DONATION-ESTATE OF ZUKER	0	0	16,000	0	0
36810	TRANS-GENERAL FUND	226,400	239,560	1,024,191	165,500	165,500
36811	TRANS-GEN FUND/NEW GYM	333,900	6,000,000	4,787,591	0	0
36812	TRANS-GEN FUND/STORMWATER	118,700	72,400	72,400	0	0
36814	TRANS-GEN FUND/VETERANS HOME	0	0	25,652	0	0
36983	TML-REIMB-VEHICLES	3,250	0	0	0	0
36984	TML REIMB-EQUIPMENT	0	0	11,250	0	0
36980	NOTE PROCEEDS-DURKEE ROAD	0	0	100,865	0	0
36981	NOTE PROCEEDS-2014 AIRPORT	4,300,000	0	0	0	0
36982	NOTE PROCEEDS-2015 NEW GYM	0	0	0	5,734,200	5,734,200
36983	NOTE PROCEEDS-2015 JETPORT HANGARS	0	0	0	1,000,000	1,000,000
36994	SUNDRY INCOME	32,568	0	1,303	0	0
36999	LIC-BRADLEY COUNTY	199,453	500,000	500,000	0	0
	TOTAL REVENUES	7,757,271	7,812,960	12,545,081	11,997,857	11,997,857

EXPENDITURES						
OBJECT CODE		2013-2014 ACTUAL BUDGET	2014-2015 ORIGINAL BUDGET	2014-2015 AMENDED BUDGET	2015-2016 REQUESTED BUDGET	2015-2016 PROPOSED BUDGET
GENERAL GOVERNMENT: 41110						
959	VETERANS TREE	500	0	0	0	0
960	VETERANS HOME	0	0	25,652	0	0
963	CONTINGENCY	0	16,460	22,574	0	0
946	STRATEGIC PLAN-EDA GRANT	0	0	0	0	0
947	COMPREHENSIVE PLAN	13,943	0	0	0	0
Subtotal:		14,443	16,460	48,226	0	0
CITY-WIDE CPTR INFO SYSTEMS: 41990						
256	SOFTWARE MAINTENANCE	154,548	152,100	189,109	155,500	155,500
283	TRAVEL & TRAINING	10,442	5,000	10,000	10,000	10,000
599	MISCELLANEOUS EXPENSE	0	0	0	0	0
Subtotal:		164,990	157,100	199,109	165,500	165,500
POLICE DEPARTMENT: 42100						
939	E-TICKETING EQUIPMENT	10,571	0	143,200	0	0
940	SWAT VAN W/CONVERSION	0	0	30,000	0	0
941	BODY CAMERAS	0	0	29,931	0	0
942	WEAPON REPLACEMENT-ANNUALLY	0	0	32,000	0	0
957	HVAC EQUIPMENT	0	0	0	0	0
Subtotal:		42,460	0	235,131	0	0
FIRE DEPARTMENT: 42200						
942	APPARATUS REPLACEMENT-TRUCK	0	0	123,500	0	0
973	BUNKER GEAR EQUIPMENT	156,520	0	0	0	0
Subtotal:		156,520	0	123,500	0	0
PUBLIC WORKS-OPERATIONS: 43110						
950	DUMP TRUCK	0	0	0	0	0
970	ROADSCAPES GRANT PHASE I	0	0	0	0	0
973	SAFE ROUTES TO SCHOOLS	0	0	0	0	0
975	LAND-HILL & THIRD STREET	0	0	0	0	0
976	ROADSCAPES GRANT-PHASE II	0	0	149,000	0	0
977	ROADSCAPES MATCH-PHASE III	0	0	147,300	0	0
978	LIC SOUTH-STONE LAKE ROAD	755,566	0	6,720	0	0
980	PARKWOOD TRAIL	0	0	0	0	0
981	DURKEE ROAD PROJECT	72,747	0	611,863	0	0
982	25TH/GEORGETOWN ROAD PROJECT	0	0	481,092	0	0
983	TASSO @ 20TH PROJECT	0	0	251,360	0	0
984	MULTI-MODAL ACCESS	0	0	961,640	0	0
985	CENTRAL AVENUE PROJECT	0	0	0	665,600	665,600
986	STUART ROAD PROJECT	0	0	0	599,573	599,573
987	17TH / 20TH STREET PROJECT	0	0	0	1,107,100	1,107,100
988	OCOEE GREENWAY CONNECTOR	0	0	0	390,400	390,400
989	ADKISSON ROAD PROJECT	0	0	0	643,328	643,328
Subtotal:		929,778	1,823,145	5,137,160	3,406,001	3,406,001
PUBLIC WORKS-LANDSCAPING:43140						
901	EXIT 25 BEAUTIFICATION	0	0	0	0	0
935	OCOEE CROSSING GRNWAY	0	0	15,000	0	0
936	BENTHIC SAMPLING/LABWORK	2,140	7,000	7,060	0	0
937	STORMWATER PROJECTS	0	65,400	65,400	0	0
Subtotal:		23,764	72,400	109,336	0	0
PUBLIC WORKS-STATE STREET AID: 43190						
932	ITS-APD 40	1,980	0	48,020	0	0
933	25TH ST/PEERLESS INTERSECTION	0	0	40,000	0	0
Subtotal:		1,980	0	88,020	0	0
ANIMAL SHELTER: 44110						
945	CAPITAL NEEDS	0	0	26,000	0	0
Subtotal:		0	0	26,000	0	0

EXPENDITURES						
OBJECT CODE		2013-2014 ACTUAL BUDGET	2014-2015 ORIGINAL BUDGET	2014-2015 AMENDED BUDGET	2015-2016 REQUESTED BUDGET	2015-2016 PROPOSED BUDGET
PARKS & RECREATION: 44420						
928	VEHICLE REPLACEMENT	0	0	30,550	0	0
929	GRNWAY RESTROOMS PERMIT FEES	1,208	0	0	0	0
939	MOSBY POOL REPLACEMENT	272,385	0	110,313	0	0
940	SCCC ROOF	43,443	0	0	0	0
946	BLDG @ SOCCER COMPLEX	0	0	2,500	0	0
948	MOWING EQUIPMENT (LEASE)	6,900	0	0	0	0
949	TENNIS COURTS @ TINSLEY PARK	0	0	80,000	0	0
950	PLAYGROUND EQUIPMENT	0	0	0	0	0
951	MOWER @ SCCC	0	0	9,200	0	0
952	SLOPE MOWER	0	0	42,500	0	0
979	ATV'S	5,587	0	0	0	0
980	MOHAWK DRIVE TRAILHEAD	113	0	0	0	0
981	MOWER @ COLLEGE HILL	7,163	0	0	0	0
982	RECREATION EQUIPMENT	0	0	20,707	0	0
983	SKATE PARK EQUIPMENT	0	0	3,000	0	0
Subtotal:		336,799	0	298,770	0	0
WATERVILLE: 44800						
931	DALTON PIKE WIDENING	6,021	0	0	0	0
Subtotal:		6,021	0	0	0	0
EDUCATION: 44900						
921	NEW CLEVELAND HIGH GYM	512,409	6,000,000	4,787,591	5,700,000	5,700,000
Subtotal:		512,409	6,000,000	4,787,591	5,700,000	5,700,000
ISSUANCE COSTS: 49600						
693	ISSUANCE COSTS-2014 AIRPORT	21,500	0	0	0	0
694	ISSUANCE COSTS-2015 NEW GYM	0	0	0	34,200	34,200
695	ISSUANCE COSTS-2015 JETPORT HANGARS	0	0	0	6,000	6,000
Subtotal:		21,500	0	0	40,200	40,200
761	TRANS. TO STATE STREET AID	0	0	0	0	0
762	TRANS. TO GENERAL FUND	0	0	39,057	0	0
Subtotal:		0	0	39,057	0	0
REGIONAL JETPORT: 52500						
911	LAND OPTIONS/PURCHASE	40,181	0	14,043	0	0
918	AIRPORT MITIGATION	2,302	0	0	0	0
919	RUNWAY EXT JUST STUDY	0	0	70,000	0	0
932	SOUTHSIDE CORPORATE AREA	53,541	0	696,459	0	0
933	ENVIRONMENTAL MONITORING	0	0	97,800	0	0
934	ALP & EXHIBIT A	77,638	0	17,362	0	0
935	HARDWICK FIELD DISPOSAL	51,483	0	7,392	0	0
936	PHASE II CONSTRUCTION	0	0	29,827	0	0
937	T-HANGARS CONSTRUCTION	930,337	0	75,100	0	0
938	TAXILANES CONSTRUCTION	845,938	0	163,062	0	0
939	SECURITY ENHANCEMENT-GATE	9,588	0	0	0	0
940	PHASE III CONSTRUCTION	19,243	0	186,746	0	0
941	GAS LINE EXPENDITURE	85,524	0	227,342	0	0
942	T-HANGARS "2" CONSTRUCTION	0	0	833,334	981,181	981,181
947	MAINTENANCE HANGAR GRANT	0	0	0	0	0
949	LIGHTING GRANT	1,485	0	0	0	0
950	SITE IMPROVEMENTS	545	0	0	0	0
951	SNOW REMOVAL BLADE	0	16,000	16,000	0	0
952	APRON DESIGN/T-HANGARS CONST	0	0	645,438	0	0
953	RUNWAY EXT DESIGN	0	0	160,000	0	0
954	RUNWAY EXT CONSTRUCTION	0	0	0	1,700,000	1,700,000
Subtotal:		2,117,804	16,000	3,239,905	2,681,181	2,681,181
TOTAL EXPENDITURES		4,328,468	8,085,105	14,331,805	11,992,882	11,992,882

Sales Tax Capital Projects Fund

Organization Chart:

No personnel are funded out of this fund.

Programs, Services, and Functions:

This fund is used to account for the proceeds of a one-half cent sales tax approved by the voters on March 10, 2009. In May 2009, Bradley County voters approved a similar referendum making the tax increase county-wide. The proceeds received by the City and City Schools are restricted for Capital projects of each entity. 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.

CITY OF CLEVELAND						
FUND #315 - SALES TAX CAPITAL PROJECTS FUND						
REVENUES						
OBJECT CODE		2013-2014 ACTUAL BUDGET	2014-2015 ORIGINAL BUDGET	2014-2015 AMENDED BUDGET	2015-2016 REQUESTED BUDGET	2015-2016 PROPOSED BUDGET
31610	LOCAL SALES TAX	2,502,049	2,605,000	2,605,000	2,657,100	2,657,100
31630	SCHOOLS 1/2 CENT SALES TAX	954,446	925,000	925,000	925,000	925,000
36110	INTEREST	2,190	1,800	2,000	1,800	1,800
36130	INTEREST-SCHOOLS SINKING FUND	34,359	17,000	30,000	17,000	17,000
36240	LAWSUIT-CITY'S SHARE (BRAD CO)	340,132	340,132	340,132	170,064	170,064
36250	LAWSUIT-SCHOOL'S SHARE (BRAD CO)	228,941	228,941	228,941	114,468	114,468
	TOTAL REVENUES	4,062,117	4,117,873	4,131,073	3,885,432	3,885,432
EXPENDITURES						
OBJECT CODE		2013-2014 ACTUAL BUDGET	2014-2015 ORIGINAL BUDGET	2014-2015 AMENDED BUDGET	2015-2016 REQUESTED BUDGET	2015-2016 PROPOSED BUDGET
Capital outlay:						
41810 GENERAL GOVERNMENT						
925	VEHICLE REPLACEMENT PROGRAM - A&F	0	25,000	25,000	0	0
926	EMA CELL TOWER	0	0	0	0	0
927	STREET PAVING	937,128	1,000,000	1,168,292	0	0
928	POLICE VEHICLES	330,471	285,000	291,305	0	0
929	20TH/DALTON PIKE ROW/DESIGN	0	0	36,060	0	0
930	MOUSE CREEK RD ENG/DESIGN	0	0	0	0	0
934	FIREHALL 6 SURVEY/DESIGN	0	0	9,500	0	0
936	TRAINING TOWER SURVEY/SITE	0	0	1,950	0	0
944	COMPREHENSIVE PLAN	0	0	2,500	0	0
945	EDC PLANNING DOCUMENT	0	0	0	20,000	20,000
Subtotal:		1,267,599	1,310,000	1,534,607	20,000	20,000
41710 DEVELOPMENT & ENGINEERING						
921	EQUIPMENT	9,291	0	0	0	0
928	INSPECTOR VEHICLES	14,504	24,000	24,000	24,000	24,000
Subtotal:		23,795	24,000	24,000	24,000	24,000
41990 CITY-WIDE CPTR INFO SYSTEMS						
255	ELEC DOC MGMT	0	5,000	17,000	5,000	5,000
940	HARDWARE	119,643	135,000	143,829	134,000	134,000
953	GIS PROGRAM	66,369	78,000	100,357	78,000	78,000
954	LICENSE FEES	40,852	53,000	62,148	53,000	53,000
956	GIS FLYOVER	0	5,000	15,000	5,000	5,000
957	GIS ROVER	0	5,000	15,000	5,000	5,000
Subtotal:		226,864	281,000	353,334	280,000	280,000
42100 POLICE						
928	POLICE VEHICLES	0	0	0	285,000	285,000
929	ANIMAL CTRL/CODES ENF VEHICLE	0	0	0	30,000	30,000
939	E-TICKETING EQUIPMENT	72,101	0	0	0	0
Subtotal:		72,101	0	0	315,000	315,000

EXPENDITURES						
OBJECT CODE		2013-2014 ACTUAL BUDGET	2014-2015 ORIGINAL BUDGET	2014-2015 AMENDED BUDGET	2015-2016 REQUESTED BUDGET	2015-2016 PROPOSED BUDGET
42200	FIRE PROTECTION					
921	FIRE BUILDING IMPROVEMENTS	19,352	0	0	0	0
928	INSPECTOR VEHICLES	57,002	0	28,339	0	0
929	REFURBISH 1997 PIERCE ENGINE #5	182,552	0	0	0	0
940	OPTICOM SIGNAL EQUIP-REPLACE	0	0	1,250	0	0
941	BREATHING APPARATUS	299,449	0	0	0	0
942	FIRE APPAR REPLACEMENT PROG	0	180,000	437,161	294,500	294,500
943	EXTRICATION EQUIPMENT	0	113,000	213,000	0	0
Subtotal:		558,355	293,000	679,750	294,500	294,500
43110	PUBLIC WORKS					
927	STREET PAVING	0	0	0	1,000,000	1,000,000
932	PAUL HUFF PARKWAY EXT. RD.	0	0	150,000	0	0
934	STORMWATER MAPPING	150,000		300,000	0	0
935	DURKEE RD ROW-WHIRLPOOL	0	0	0	0	0
936	DRAINAGE PROJECTS	68,555	120,000	120,265	120,000	120,000
937	SIDEWALK PROJECTS	25,368	30,000	37,853	50,000	50,000
938	MPO-20TH @ TASSO	8,229	0	52,081	0	0
939	DIRT REMOVAL-BLYTHE BOWER	0	0	0	0	0
940	MPO-OCOEE/25TH ROW	0	0	0	0	0
941	8TH/BOWMAN/OCOEE DRAINAGE	40,904	0	5,000	0	0
942	MPO-BIKE/PED PLAN-PR ROW	0	0	0	0	0
943	STREET SWEEPER	0	0	0	0	0
944	MPO-CENTRAL AVE 3R PROJECT	0	0	113,890	52,510	52,510
945	MPO-20TH STREET SIDEWALK PROJ	11,371	71,000	100,664	0	0
946	MPO-17TH STREET 3R PROJECT	0	100,000	35,640	130,500	130,500
947	MPO-STUART RD 3R PROJECT	0	149,893	149,893	0	0
948	MPO-GRNWAY OCOEE CONNECTOR	0	0	82,600	0	0
949	MPO-ADKISSON	0	160,832	16,000	144,832	144,832
950	MPO-GEORGETOWN RD @ 25TH ST	7,395	0	118,325	0	0
951	MPO-MOUSE CRK RD 3R	0	16,000	44,800	0	0
952	MPO-PLANNING & OVERRUN	0	0	27,783	0	0
953	SIDEWALK PROJ-OCOEE CROSSING	0	0	75,000	0	0
954	PW-EQUIP REPLACEMENT PROGRAM	150,000	131,000	131,000	150,000	150,000
955	MPO-INTERCHANGE LIGHTING @ EXIT 20	45,000	0	0	0	0
956	ROADSCAPES PHASE II	0	30,000	30,000	0	0
957	MULTI-MODAL ACCESS GRANT	0	48,082	48,082	0	0
958	SMART COMMUNITIES GRANT (UTK)	0	100,000	100,000	0	0
959	LIC-NORTH/CITY'S SHARE	0	177,855	177,855	0	0
960	POOLE BLDG/TAYLOR SPRINGS	0	0	199,332	0	0
961	ROADSCAPES PHASE III	0	0	0	29,600	29,600
962	RELOCATE GREENWAY DR @ RAIDER	0	0	0	70,000	70,000
963	KILE LANE @ VETERAN HOME	0	0	0	150,000	150,000
Subtotal:		506,822	1,134,662	2,116,063	1,897,442	1,897,442
44420	PARKS AND RECREATION					
291	MOWING EQUIPMENT (LEASE)	24,000	30,000	0	0	0
928	TRACTOR REPLACEMENT	0	45,000	22,500	0	0
929	VEHICLE REPLACEMENT	0	0	0	70,000	70,000
932	TINSLEY PARK TENNIS LIGHTS	0	0	0	0	0
934	TINSLEY PARK PLAYGROUND	0	0	0	0	0

EXPENDITURES						
OBJECT CODE		2013-2014 ACTUAL BUDGET	2014-2015 ORIGINAL BUDGET	2014-2015 AMENDED BUDGET	2015-2016 REQUESTED BUDGET	2015-2016 PROPOSED BUDGET
935	GREENWAY-WILLOW SURVEY	0	0	20,000	0	0
936	WATERVILLE IMPROVEMENTS	36,572	0	0	0	0
937	TINSLEY PARK RENOVATION	6,610	0	0	0	0
938	GREENWAY-MOHAWK DRIVE EXT	37,237	0	0	0	0
939	MOSBY POOL REPLACEMENT	244,325	0	0	0	0
940	SOUTH CLEVE COMM CTR ROOF	44,651	0	0	0	0
941	WILLOW ST SOUTH EXTENSION	22	0	74,978	0	0
942	MOSBY GYM REPAIR	0	0	12,000	0	0
943	SCCC ADA RESTROOMS	97,536	0	3,000	0	0
944	MOWER @ SOCCER COMPLEX	0	0	22,500	0	0
Subtotal:		490,953	75,000	154,978	70,000	70,000
44900	CITY SCHOOLS					
630	QSCB PRINCIPAL PAYMENTS	259,577	260,000	260,000	260,000	260,000
631	QSCB INTEREST PAYMENTS	63,024	63,100	63,100	63,100	63,100
632	QSCB ADMIN FEES	4,160	4,200	4,200	4,200	4,200
633	ARNOLD SCHOOL RENOV - PRIN	70,000	71,000	71,000	73,000	73,000
634	ARNOLD SCHOOL RENOV - INTEREST	38,118	36,500	36,500	34,900	34,900
921	SCHOOL CAPITAL PROJECTS	451,781	490,200	768,716	489,800	489,800
Subtotal:		886,660	925,000	1,203,516	925,000	925,000
	TOTAL EXPENDITURES	4,033,149	4,042,662	6,066,248	3,825,942	3,825,942

Greenway Fund

Organization Chart:

No personnel are funded out of this fund.

Programs, Services, and Functions:

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

South Mouse Creek Greenway:

Phase I of the Greenway was completed during FY2002. This section is located near South Mouse Creek from 20th Street NW to 25th Street NW and includes ornate lamp posts, benches, and a bridge across Mouse Creek. The City and County each contributed \$12,000 annually for the first phase of the Greenway in order to maximize its leverage for the development.

Greenway Phase II was completed during FY2006. This section follows along South Mouse Creek from 25th Street NW to Raider Drive and includes additional ornate lamp posts, benches, a pedestrian bridge across Mouse Creek, a cross walk under 25th Street, and a cross walk under Keith Street. Construction of this phase consists of a ten-foot wide Greenway path with a length of about 4,300 feet. A trailhead/parking area is located at the north end of Harris Circle about 2,000 feet north of 25th Street. Eighty (80) percent of the cost was funded by a Federal grant that is administered through the Tennessee Department of Transportation (TDOT) and the City provided a twenty (20) percent match.

The Greenway path along the west side of South Mouse Creek from Paul Huff Parkway to Mohawk Drive was also completed during FY2006. Home Depot provided \$111,000 to the City of Cleveland for the cost to construct this section of Greenway path. This section includes a ten-foot wide path that is 1,250 feet in length and a five-foot wide concrete walkway providing access from Mohawk Drive to the main walking path.

Phase III of the Greenway was completed in FY2009 and runs from 20th Street NW to Willow Street. The project provides a walkway connector from Willow Street near the east side of South Mouse Creek to the Highland Avenue at 8th Street NW intersection. This section of walkway links the Greenway system to Arnold School and to the downtown sidewalk system. An Enhancement grant administered through the Tennessee Department of Transportation provided \$496,000 of funding and the City of Cleveland provided approximately \$260,000 of funding for this phase.

Greenway Phase IV connects the existing Greenway path at Raider Drive and continues north along South Mouse Creek behind the Cleveland High School Football stadium to the northern property line of Cleveland High School. The path then crosses South Mouse Creek with a pedestrian bridge, and connects the south end of the Tinsley Park trail for a length of 1,550 feet. From this point on the Tinsley trail, the Greenway follows the existing Tinsley trail for about 4,200 feet to the existing Greenway pedestrian bridge that crosses South Mouse Creek at Tinsley Park.

A six feet wide access path was constructed to connect the Northwood Subdivision to the Greenway path and a spur from the Northwood Subdivision access path provides path access to the Creekside Office Park (900 feet of access path).

The City of Cleveland received a TDOT Enhancement grant (TDOT 80% / City 20% match) with the maximum share from TDOT being \$564,685 and the local match of \$146,171. The TDOT grant and local funds covered construction and lighting costs for this Greenway phase. This phase was completed in May 2012.

Greenway Phase V is complete and includes about 3,600 feet of path from the northern end of the Mouse Creek Road to Paul Huff Parkway. Bradley County obtained grant money and matched the grant to fund the northern section from Paul Huff Parkway to 900 feet to the south of Paul Huff Parkway. This section was completed in January 2009 at a cost of \$80,969. The City of Cleveland provided the survey, design, bidding, and project management services.

A Bradley County Healthy Community Initiative grant (HCI) of \$123,000 funded the remaining 2,700 feet section on this phase. This section included path from 2,200 feet north of Mouse Creek Road and approximately 400 feet south of Mouse Creek Road along the west side of South Mouse Creek. The City of Cleveland Public Works Department surveyed, designed, and constructed this section of the Greenway and it was completed in November 2010.

The City received a Bradley County HCI grant for \$50,000 to fund the pedestrian bridge crossing South Mouse Creek to connect Tinsley Park with the northern section of the Greenway described in the above paragraph. The City's Public Works crews completed installation of the bridge abutments and set the pedestrian bridge in November 2010.

A Greenway restroom was completed in January 2011 with ARRA funds. It is located near the Harris Circle parking area.

Phase VI will connect the existing Greenway near Willow Street and continue south for about 2,500 feet of path and connect the Village Green. This section of Greenway has shown to be the most challenging to complete, due to the proximity of existing homes to South Mouse Creek and providing accessibility from the Inman Street culvert to the Village Green property. The current cost estimate is \$1.1 million and includes construction and potential property buyouts. The estimate can be reduced to

about \$900,000; however, this option contains an alternate route not consistent with the existing Greenway but would avoid the purchase of homes.

Fillauer Branch Greenway:

Phase 1 of the Fillauer Branch Greenway was completed in August 2011. This section included a total of about 2,700 linear feet of ten feet wide asphalt and concrete path from 20th Street to the proposed Veterans' Park just north of 25th Street. Developer Tom Cate installed a concrete path through the box culvert under 25th Street to connect the Spring Creek Development and completed about 1,000 linear feet of gravel path. TDK Construction Company paved about 1,000 feet of path from 25th Street to the Retreat at Spring Creek's south property line. The City of Cleveland constructed and paved the path from 20th Street to the south property line of The Retreat at Spring Creek.

Ocoee Middle School received a \$25,000 HCI grant to construct a walkway along the west side of Fillauer Branch and to connect the school's existing running track with the proposed trail. Ocoee Middle School transferred the grant to the City of Cleveland and the trail work was completed in FY2011. The plan is to extend this section of Greenway north along Fillauer Branch from Schimmel's Park to connect with the Mouse Creek Greenway at Tinsley Park.

Mohawk Greenway Extension:

The City of Cleveland received a \$35,000 HCI grant and utilized \$60,000 from the Sales Tax Fund to extend the Mouse Creek Greenway to the north in FY 2014. This section of the Greenway crosses under Mohawk Drive at South Mouse Creek and continues north along South Mouse Creek on property donated by Judge Andrew Bennett and wife, Nancy to the City of Cleveland. This Greenway section includes 1,200 linear feet of ten feet wide path and about 300 linear feet of six feet wide access path that connects Village Green Drive residents to the greenway.

Ocoee Greenway Connector:

The City of Cleveland received a Transportation Alternative Grant from TDOT for the Ocoee Greenway Connector in August 2013. The Ocoee Greenway Connector will connect the existing Mouse Creek Greenway in Tinsley Park near the existing ten feet wide Pedestrian Bridge crossing over South Mouse Creek. The path will continue north along Mouse Creek for about 400 feet, and then along Fillauer Branch to Keith Street. The path will cross under Keith Street and continue south along the west side of Fillauer Branch, crossing over the existing road bridge that connects Royal Drive and the Athens Federal building. This path will continue along the east side of Fillauer Branch to Ocoee Street. At Ocoee Street, it is proposed to construct curb, gutter, and sidewalk to the Ocoee Street and Blythe Ferry/Ocoee Crossing intersection to connect the existing sidewalk system. The proposed project will consist of approximately 4,200 linear feet of ten feet wide Greenway path, approximately 200 linear feet of curb, gutter, and sidewalk, and approximately 200 linear feet of six feet wide access path.

When a section of sidewalk is complete on Ocoee Street from Blueberry Hill Road to Ocoee Crossing, the Ocoee Greenway Connector will connect the Ocoee Street sidewalk

Ocoee Greenway Connector (cont.):

system, numerous neighborhoods, businesses, schools, and the downtown area. The proposed path will connect an existing parking lot area in Tinsley Park that will serve as a focal point of where the Mouse Creek Greenway and the Ocoee Greenway Connector intersect. The total construction cost estimate for the project is \$929,973 and the cost estimate for preliminary engineering and design is \$78,000. The Federal construction match is \$495,978, the local City match is \$201,600 and the Urban STP fund match is \$310,400.

Greenway South of Willow Street:

The City Council has approved \$70,000 for Greenway construction along the East side of Mouse Creek beginning at Willow Street and continuing in a southerly direction. This section will consist of constructing about 900 linear feet of ten feet wide path and 150 feet of six feet wide path that will continue from Willow Street to the South end of the large apartment complex located on Brown Avenue. City Staff is currently working on acquiring a greenway easement on 1 parcel of property and the Public Works Department will begin construction after this property easement has been acquired.

Greenways and other open spaces enhance the quality of life in Cleveland by protecting the environment, giving citizens additional venues for recreation, and by providing economic development benefits.

Goals and Objectives:

- Complete a continuous Greenway path along South Mouse Creek from Willow Street to the Village Green at Inman Street.
- Continue the Greenway path north of Mohawk drive to the Greater Cleveland Soccer Fields.
- Continue the Greenway path along Fillauer Branch to provide Greenway connection to the North Ocoee Street corridor.

CITY OF CLEVELAND						
FUND #135 GREENWAY FUND						
REVENUES						
OBJECT CODE		2013-2014 ACTUAL BUDGET	2014-2015 ORIGINAL BUDGET	2014-2015 AMENDED BUDGET	2015-2016 REQUESTED BUDGET	2015-2016 PROPOSED BUDGET
33441	STATE GRANT	0	0	0	0	0
33712	HOSPITAL GRANT BRADLEY CO	35,500	0	0	0	0
36110	INTEREST INCOME	8	0	0	0	0
36720	SALE OF GREENWAY BENCHES	2,500	0	5,100	0	0
36990	MISCELLANEOUS	0	0	397	0	0
	TOTAL REVENUES	38,008	0	5,497	0	0
EXPENDITURES						
DEPARTMENT # 44420						
OBJECT CODE		2013-2014 ACTUAL BUDGET	2014-2015 ORIGINAL BUDGET	2014-2015 AMENDED BUDGET	2015-2016 REQUESTED BUDGET	2015-2016 PROPOSED BUDGET
Capital outlay and debt service:						
239	DUES	872	0	0	0	0
241	UTILITIES	0	0	0	0	0
265	GROUND MAINTENANCE	0	0	0	0	0
730	DONATION-PCL RESTROOM	1,000	0	0	0	0
948	GREENWAY PHASE IV-RAIDER/TINSLEY		0	0	0	0
949	GREENWAY PHASE VI HCI FUNDED	0	0	0	0	0
950	PLAYGROUND	0	0	0	0	0
951	GREENWAY BENCHES	8,831	0	9,669	0	0
955	HCI-MOHAWK GRNWAY EXTENSION	35,500	0	0	0	0
	TOTAL EXPENDITURES	46,203	0	9,669	0	0

Fletcher Park Trust Fund

Organization Chart:

No personnel are funded out of this fund.

Programs, Services, and Functions:

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

Phase I was completed in FY1998, with the help of a 50/50 matching State grant for \$100,000. The City received an \$88,000 State grant for Phase II. Phase III was completed with a \$35,000 grant, a \$7,100 donation by the Cleveland Civitan Club and matching funds from the Fletcher Park Fund. Phase IV was completed in September 2005 with a \$47,000 grant through the Recreation Trails Program (RTP) from the Federal Highway Administration administered by the Tennessee Department of Environment and Conservation, Division of Recreation Services. Following the completion of Phase IV, the City used a portion of a forestry grant and matching funds to plant 17 trees to shade the parking lot and improve the aesthetic appeal of the entrance to Fletcher Park.

Construction on Phase V was completed in April, 2008. Phase V included a flower garden walkway system and a second pavilion. This phase was funded by a \$50,000 State Grant that was matched with funds from the Fletcher Park Trust Fund. Phase VI was completed in FY2010 with funds provided by a RTP grant. This phase consisted of a trail around the perimeter of the back meadow. The spring house at Fletcher was also renovated with donations from a local citizen. The City will continue to apply for grants in the future as monies are available from the State of Tennessee.

CITY OF CLEVELAND						
FUND #127 - FLETCHER PARK TRUST FUND						
REVENUES						
OBJECT CODE		2013-2014 ACTUAL BUDGET	2014-2015 ORIGINAL BUDGET	2014-2015 AMENDED BUDGET	2015-2016 REQUESTED BUDGET	2015-2016 PROPOSED BUDGET
33491	FEDERAL GRANT	0	0	0	0	0
36110	INTEREST INCOME	0	0	0	0	0
36721	FLETCHER PARK DONATIONS	0	0	0	0	0
36811	TRANSFER FROM GENERAL FUND	0	0	0	0	0
	TOTAL REVENUES	0	0	0	0	0
EXPENDITURES						
DEPARTMENT # 44720						
OBJECT CODE		2013-2014 ACTUAL BUDGET	2014-2015 ORIGINAL BUDGET	2014-2015 AMENDED BUDGET	2015-2016 REQUESTED BUDGET	2015-2016 PROPOSED BUDGET
937	FLETCHER PARK DEVELOP.	0	0	5,403	0	0
	TOTAL EXPENDITURES	0	0	5,403	0	0

Spring Branch Industrial Park Fund

Organization Chart:

No personnel are funded out of this fund.

Programs, Services, and Functions:

This fund was established to purchase and develop a 350 acre tract of land for the purpose of an industrial park located off of Exit 20.

CITY OF CLEVELAND						
FUND #326 - SPRING BRANCH INDUSTRIAL PARK FUND						
REVENUES						
OBJECT CODE		2013-2014 ACTUAL BUDGET	2014-2015 ORIGINAL BUDGET	2014-2015 AMENDED BUDGET	2015-2016 REQUESTED BUDGET	2015-2016 PROPOSED BUDGET
36110	INTEREST	19,421	0	100	0	0
36930	NOTE PROCEEDS	300,000	0	439,925	0	0
	TOTAL REVENUES	319,421	0	440,025	0	0
EXPENDITURES						
OBJECT CODE		2013-2014 ACTUAL BUDGET	2014-2015 ORIGINAL BUDGET	2014-2015 AMENDED BUDGET	2015-2016 REQUESTED BUDGET	2015-2016 PROPOSED BUDGET
Capital outlay:						
41110	LEGISLATIVE & JUDICIAL					
921	LAND PURCHASE	0	0	0	0	0
922	REIMB: CHAMBER FOR ENVIRO	0	0	0	0	0
923	DEVELOPMENT COST	164,074	0	512,721	0	0
Subtotal:		164,074	0	512,721	0	0
51600	TRANSFERS					
210	TRANSFER TO DEBT SERVICE	119,383	0	180,000	0	180,000
Subtotal:		119,383	0	180,000	0	180,000
	TOTAL EXPENDITURES	283,457	0	692,721	0	180,000

Enterprise Funds

Enterprise Funds are used to account for the acquisition, operation and maintenance of governmental facilities and services that are entirely or predominantly self-supporting by user charges. The operations of Enterprise Funds are accounted for in such a manner as to show a profit or loss similar to comparable private enterprises.

Stormwater Management Fund: This fund is used to meet the National Pollutant Discharge Elimination System requirements.

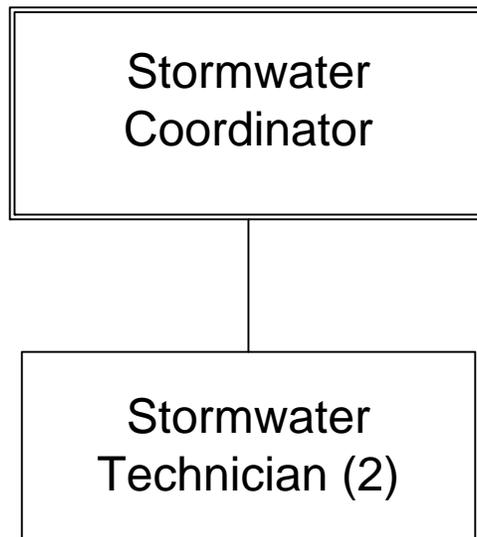
Cleveland Utilities-Electric System: This fund is used to account for the provision of electric service to the residents of the City. All activities necessary to provide such service are accounted for in this fund, including, but not limited to, administration, operation, maintenance, financing, billing and collection.

Cleveland Utilities-Water System: This fund is used to account for the provision of water and wastewater service to the residents of the City. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations, maintenance, financing, billing and collection.

STORM WATER MANAGEMENT



Stormwater Management



Stormwater Management Fund

Programs, Services, and Functions:

The Stormwater Management Fund was established in FY2003 to implement mandated stormwater quality functions of the National Pollutant Discharge Elimination System (NPDES) MS4 Phase II. The primary function of the fund is to satisfy components of the MS4 Phase II Stormwater Clean Water Act, with a secondary function of addressing water quantity problems, such as flooding and minor drainage improvements.

In February 2014, the Stormwater Management Fund was moved from Special Revenue Funds to the General Fund as it did not have a separate revenue source. The Stormwater Management Fund was established to implement mandated stormwater quality functions of the National Pollutant Discharge Elimination System (NPDES). In July, 2015, the Stormwater Management Fund was returned to a Special Revenue Fund as it began assessing a stormwater utility fee.

The City's stormwater program is guided by the NPDES permit, National Pollutant Discharge Elimination System, submitted by the City to the Tennessee Department of Environment and Conservation, TDEC. In the past, the City has purchased modeling and design data for two foot contours for stormwater functions. City staff utilizes this data for watershed modeling necessary to do studies on flooding in areas within the City. City staff partners with the community for stream clean up and continues to provide water quality education.

The City's MS4 Phase II program has completed the first phase of the NPDES permit, and is now under the second phase. As prescribed by Cleveland's NPDES permit, the program is a phase-in approach and was fully operational by February 2008. In keeping with the intent of the NPDES permit, Cleveland's stormwater program will be a continuum of improving local water quality to preserve the designated uses of the public waters, drinking water, and recreation through the six program areas established by the Environmental Protection Agency (EPA):

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

The primary emphasis of the stormwater mandate for FY2015 will be implementing the new MS4 Phase II permit. Staff will continue to enter collected Total Daily Maximum Loads (TDML) data along with stormwater infrastructure into the City's geographic information system (GIS). Minor capital improvement drainage projects to address stormwater quantity will continue to be a priority of the engineering division with in-house engineering and construction material purchases from the stormwater fund.

Stormwater management will also cover the debt service for the hydraulic excavator (track hoe) and trailer that were purchased for the Public Works Department fleet in 2005. Adding this equipment enables more drainage and roadway projects to be completed “in-house”, thus eliminating the need for rental equipment.

In FY2015, the City implemented a stormwater fee to Cleveland Utilities Sewer inside the city limits. The monthly fee is \$1.00 for residential property, and a monthly fee of \$2.00 for non-residential properties with 2,500 square feet of impervious area or greater. The fee is expected to generate approximately \$215,000 which will be used to fund Stormwater projects and to hire a consultant to prepare an analysis of the impervious surface of each parcel within the city limits, determine the average equivalent residential unit (ERU) rate, establish a credit system for green infrastructure, and determine the stormwater fee necessary to fund Cleveland stormwater program including the projects identified by the Army Corp of Engineers flood study scheduled to be completed in 2015.

Stormwater Expenditure Summary

EXPENDITURE SUMMARY	FY 2014 Actual	FY 2015 Budgeted	FY 2016 Proposed	Percentage Increase
Personnel Expenditures	\$135,669	\$123,000	\$199,100	61%
Operating Expenditures	\$43,445	\$185,900	\$205,600	11%
Capital Outlay & Debt Service	\$12,530	\$7,300	\$36,533	400%
Total Expenditures	\$191,644	\$316,200	\$441,233	40%
FTE's	2	2	3	

Goals and Objectives

- Implement MS4 software the City will uses to maintain city stormwater record for annual state audit and will generate reports for water quality inspections.
- Achieve permit compliance required by the city’s NPDES permit in each year of the five year permit.
- Continue partnership with Project Wet, Hamilton County, and Bradley County Water Quality as part of our program’s Public Education and Outreach.
- Construct the minor drainage projects identified by the Public Works Department as needed to solve the highest priority drainage problems.
- Continue TDML testing on all impaired streams inside the city.
- Collect and place stormwater infrastructure into the Geographical Information System (GIS) for watershed analysis.
- Continue to provide water quality education training for Public Works and Parks and Recreation staff in FY2015.
- Through partnerships, hold fall and spring stream clean-ups along the Greenway path and South Mouse Creek.

- Apply to become a Qualified Local Program with TDEC. This will provide for one review of plans and developers not having to submit to TDEC and the City. Plans review and approval will take less time for developers.
- Implement the revised stormwater ordinance as required by TDEC.
- Continue to work with Army Corp of Engineers on flood study of Candies Creek and Mouse Creek drainage basins.
- Continue with CDM Smith to analyze the impervious surface of each parcel within the city, determine the average equivalent residential unit (ERU) rate, establish a credit system for green infrastructure, and revise the existing stormwater fee as necessary to fund Cleveland’s Stormwater program including the projects identified by the Army Corp of Engineers flood study.

Stormwater Performance Measures

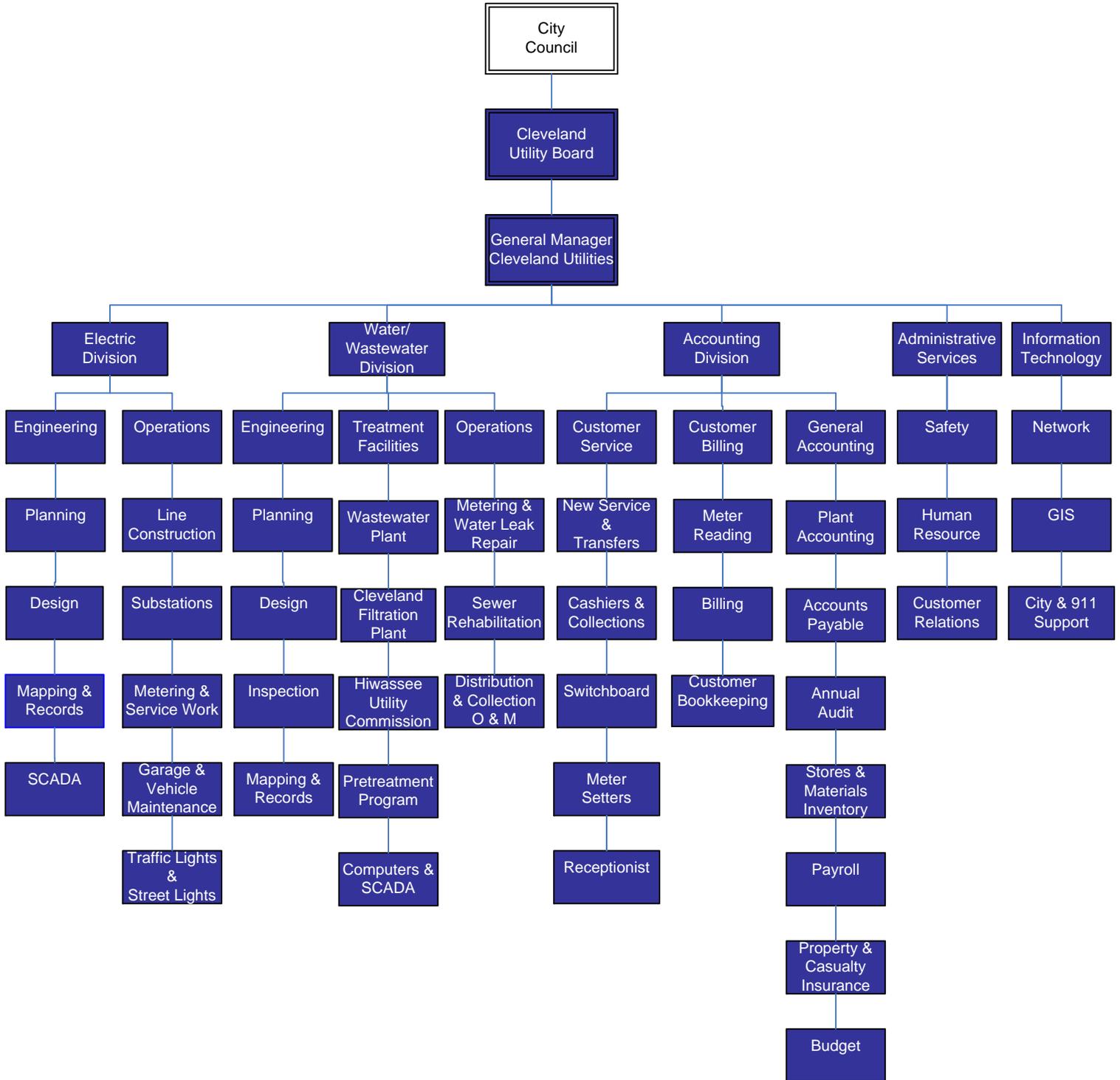
Measure Description	FY2013 (Actual)	FY2014 (Actual)	FY2015 (Estimated)	FY2016 (Projected)
Number of Drainage Projects Completed	3	4	3	3
Public Education and Outreach	4	7	6	6
Contractor and Developer Training Classes	1	1	1	1
Percentage of Storm Sewer Outfall Inspected	100%	100%	100%	100%
Project Wet Programs	2	2	2	2
Stream Clean-Ups	2	2	2	2
Water Quality Education for Public Works and Parks & Recreation Staff	1	1	1	1

CITY OF CLEVELAND						
FUND #123 - STORM WATER MANAGEMENT FUND						
REVENUES						
OBJECT CODE		2013-2014 ACTUAL BUDGET	2014-2015 ORIGINAL BUDGET	2014-2015 AMENDED BUDGET	2015-2016 REQUESTED BUDGET	2015-2016 PROPOSED BUDGET
36200	STORMWATER BANKING FEES	0	0	0	0	0
36203	STORMWATER PERMIT FEE	0	0	0	442,000	442,000
36110	INTEREST INCOME	0	0	0	100	100
	TOTAL REVENUES	0	0	0	442,100	442,100
EXPENDITURES						
DEPARTMENT #43150						
OBJECT CODE		2013-2014 ACTUAL BUDGET	2014-2015 ORIGINAL BUDGET	2014-2015 AMENDED BUDGET	2015-2016 REQUESTED BUDGET	2015-2016 PROPOSED BUDGET
Personnel and fringe benefits:						
111	SALARIES	0	0	0	119,600	119,600
112	OVERTIME	0	0	0	2,000	2,000
119	CONTRACT LABOR	0	0	0	0	0
132	LONGEVITY	0	0	0	900	900
133	SOLD VACATION	0	0	0	2,300	2,300
134	CHRISTMAS BONUS	0	0	0	400	400
140	DENTAL INSURANCE	0	0	0	1,800	1,800
141	SOCIAL SECURITY TAXES	0	0	0	9,500	9,500
142	HEALTH INSURANCE EXPENSE	0	0	0	34,000	34,000
143	RETIREMENT EXPENSE	0	0	0	20,600	20,600
144	LIFE/DISABILITY INSURANCE EXPENSE	0	0	0	1,600	1,600
145	VISION INSURANCE	0	0	0	600	600
146	WORKERS COMPENSATION	0	0	0	0	0
148	EDUCATION REIMBURSEMENT	0	0	0	4,300	4,300
191	LAUNDRY AND DRY CLEANING	0	0	0	1,500	1,500
	Subtotal:	0	0	0	199,100	199,100
Operating expenditures:						
211	POSTAGE EXPENSE	0	0	0	300	300
216	GPS SERVICES	0	0	0	1,000	1,000
221	PRINTING EXPENSE	0	0	0	1,000	1,000
223	PUBLIC EDUCATION PROGRAMS	0	0	0	8,000	8,000
233	SUBSC. & MEMBERSHIPS	0	0	0	2,000	2,000
237	ADVERTISING	0	0	0	200	200
245	TELEPHONE EXPENSE	0	0	0	5,100	5,100
256	STORMWATER CONSULTANT	0	0	0	150,000	150,000
283	TRAVEL & TRAINING	0	0	0	9,000	9,000
288	WORK SESSION/COMP MEALS	0	0	0	2,500	2,500
293	NPDES PERMIT FEE	0	0	0	3,500	3,500
319	OFFICE EXPENSE	0	0	0	2,500	2,500
321	OPERATING & FIELD SUPPLIES	0	0	0	3,000	3,000
322	BENTHIC SAMPLING/LABWORK	0	0	0	7,000	7,000
326	UNIFORM EXPENSE	0	0	0	1,500	1,500
331	GASOLINE EXPENSE	0	0	0	4,600	4,600
332	REPAIRS & PARTS	0	0	0	2,250	2,250
512	INSUR-VEHICLES & EQUIPMENT	0	0	0	550	550

EXPENDITURES						
DEPARTMENT #43150						
OBJECT CODE		2013-2014 ACTUAL BUDGET	2014-2015 ORIGINAL BUDGET	2014-2015 AMENDED BUDGET	2015-2016 REQUESTED BUDGET	2015-2016 PROPOSED BUDGET
513	INSUR-GENERAL LIABILITY	0	0	0	700	700
514	WORKERS COMPENSATION	0	0	0	400	400
599	MISCELLANEOUS	0	0	0	500	500
Subtotal:		0	0	0	205,600	205,600
Capital outlay and debt service:						
761	TRANSFER TO DEBT SERVICE	0	0	0	17,733	17,733
934	BENJAMIN CREST LOT 38	0	0	0	0	0
935	TRASH RECEPTACLES	0	0	0	6,300	6,300
939	COMPUTER SOFTWARE & MAINT.	0	0	0	7,000	7,000
941	OFFICE FURNITURE/EQUIP	0	0	0	5,500	5,500
950	OCOE CROSSING GREENWAY	0	0	0	0	0
951	STORMWATER PROJECTS	0	0	0	0	0
Subtotal:		0	0	0	36,533	36,533
	TOTAL EXPENDITURES	0	0	0	441,233	441,233



Cleveland Utilities



Cleveland Utilities

History and Current Operations

The City of Cleveland, Board of Mayor and Commissioners, acquired the properties of the Tennessee Electric Power Company on August 16, 1939, and on this date established Cleveland Electric System.

Cleveland Water Works began its operation in 1895 under the direction of Commissioners of the Cleveland Water System. In 1959, the Board of Mayor and Commissioners instructed the Cleveland Water System to be under the direction of the Board of Mayor and Commissioners.

In March of 1976, the Board of Mayor and Commissioners directed the Cleveland Water System and Cleveland Electric System to merge operations after years of research. The new organization adopted the name of Cleveland Utilities. A Board of Public Utilities for the City of Cleveland was established in 1981. The Board consists of five members appointed by the City Council. The Board of Public Utilities meets the fourth Thursday of each month in the Tom Wheeler Training Center at 3:00 p.m.

Cleveland Utilities now serves approximately 30,300 electric customers, 30,400 water customers, and 18,000 sewer customers in the City of Cleveland and a large portion of Bradley County.

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

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

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

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

Selected FY 2016 budget highlights are presented in the following table.

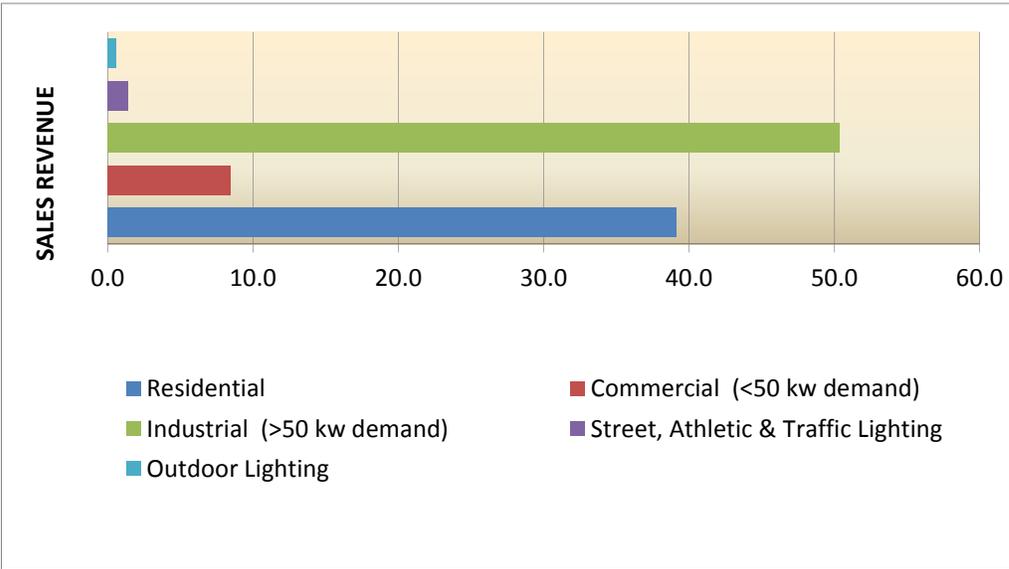
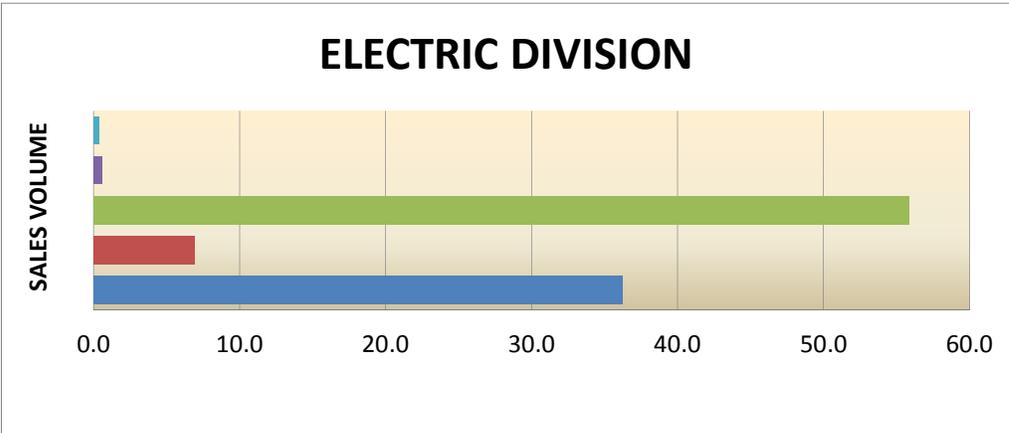
		Electric	Water	Sewer
Volume	KWH's	1,096,529,664		
Volume	Gallons		2,780,425,130	1,853,643,457
Avg Revenue	KWH	9.25		
Avg Revenue	1000 Gallons		\$4.81	\$6.20
Rate Adjustments		4.54%	1.19%	6.37%
Revenue (Sales and Other)		103,006,512	14,599,589	12,480,254
Expenses		102,052,048	13,794,113	10,404,639
Net Income		954,465	805,476	2,075,614
Tax Equivalents		2,095,930	218,588	200,000
Depreciation (Expensed)		4,555,023	2,423,574	3,191,795
Cash Generated		5,795,465	2,148,127	5,196,936
Additions to Plant		5,324,000	5,665,700	9,797,673
Beginning Bond Balance		17,128,450	25,068,489	26,014,957
Additional Bonds		2,500,000	4,230,000	4,175,280
Bond Payments		1,259,250	1,583,359	2,349,115
Ending Bond Balance		18,369,200	27,715,130	27,841,122
Bond Coverage		3.60	1.64	1.91

FY 16 Budget Details

Electric

The electric budget for FY 16 is based on the assumption 1,096,530, kilowatt hours of electricity will be sold at an average price of 9.25 cents per kilowatt hour. This volume represents a .386% increase over the anticipated FY 15 volume. Kilowatt hour sales are expected to be made to five specific classes of customers in the following percentages.

<u>Type of Customer</u>	<u>Volume</u>	<u>Revenue</u>
	%	%
Residential	36.22	39.12
Commercial (<50 kw demand)	6.89	8.49
Industrial (>50 kw demand)	55.89	50.36
Street, Athletic & Traffic Lighting	0.61	1.42
Outdoor Lighting	0.38	0.62



All of the electricity sold will be purchased from the Tennessee Valley Authority, a federal agency, under an all requirements multi-year contract. The budgeted cost of the electricity purchased is 7.786 cents per kilowatt hour. The margin expected to be generated between the sale of electricity and the cost of electricity is \$19,011,908. It is from this amount, plus other sources of revenue, all other operating expenses of the electric department will be funded. In addition to operating and maintenance expenses, the electric department will record depreciation expense of \$4,555,023 and a transfer to the city general fund for tax equivalents of \$2,095,930.

The expected net income in the electric department for FY 15 is \$954,465. This level of net income will produce a net cash generation amount of \$5,795,465 when adjusted for non-cash items. When added to the anticipated cash balance of \$8,016,104 at the beginning of the year, \$13,516,016 of cash will be available for reinvestment in plant assets and for debt retirement. The demands on this anticipated cash reserve will come from the anticipated cost of capital requirements of \$5,324,000 and debt retirement of \$1,367,250.

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

CLEVELAND UTILITIES-ELECTRIC
CAPITAL EXPENDITURES - 2016

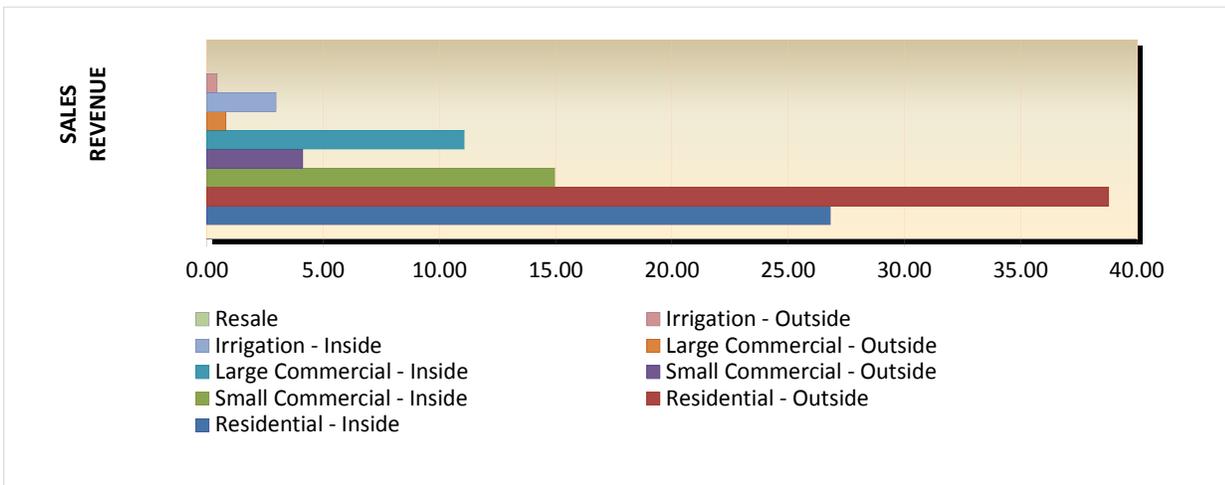
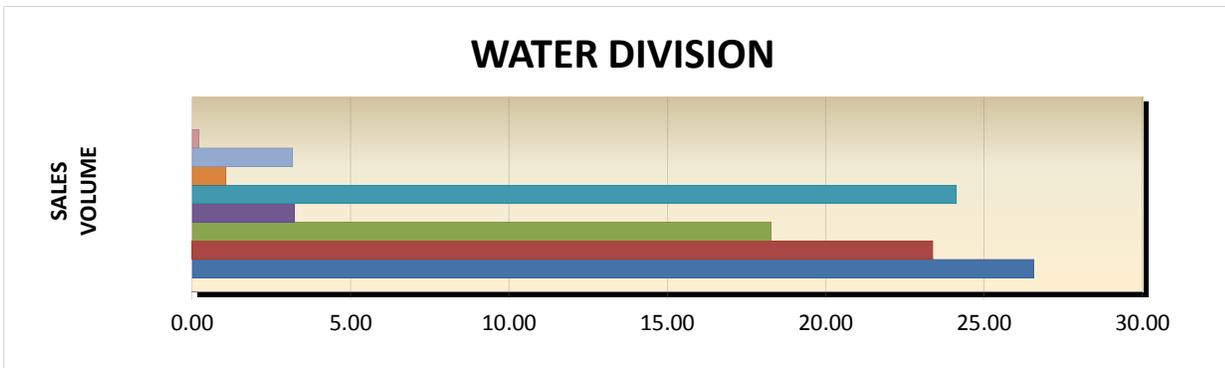
BUILDINGS AND GROUNDS	\$	154,000
COMPUTERS		240,000
SUPERVISORY CONTROL SYSTEM		50,000
ENGINEERING		16,000
TRANSPORTATION AND GARAGE		658,000
GEOGRAPHIC INFORMATION SYSTEM		46,000
COMMERCIAL		150,000
INDUSTRIAL		150,000
RESIDENTIAL-OVERHEAD		50,000
RESIDENTIAL-UNDERGROUND		600,000
LINE		1,851,000
METER LAB		249,000
SUBSTATIONS		345,000
OFFICE		15,000
METER READING		7,000
ELECTRONICS & COMMUNICATIONS		78,000
STOREROOM		10,000
TRAFFIC LIGHTING		363,000
STREET LIGHTING		142,000
SECURITY LIGHTING		150,000
 TOTAL	 <u>\$</u>	 <u>5,324,000</u>

The anticipated cash balance at year end is \$9,324,766 of which \$3,397,023 represents the balance on hand from deposits paid by customers to guarantee payment of utility bills.

Water

The water department budget for FY 16 is based on the assumption 2,780,400,000 gallons of water will be sold at an average retail price of \$4.81 per 1,000 gallons. The rate charged for water will increase 1.19% from FY 15. This volume represents a .417% change over the anticipated FY 15 volume. Water sales are expected to be made to eight specific classes of customers in the following percentages.

<u>Type of Customer</u>	<u>Volume</u> %	<u>Revenue</u> %
Residential - Inside	26.55	26.81
Residential - Outside	23.38	38.78
Small Commercial - Inside	18.27	14.96
Small Commercial - Outside	3.22	4.12
Large Commercial - Inside	24.11	11.07
Large Commercial - Outside	1.07	0.82
Irrigation - Inside	3.17	2.97
Irrigation - Outside	0.20	0.43
Resale	0.00	0.00



The expected revenue from the sale of the water, plus revenue from other sources, is \$13,323,756 for FY 16. Anticipated expenses, including depreciation of \$2,423,574 and tax equivalents of \$218,588, total \$13,794,113 leaving revenue in excess of expenses of \$805,476. These results will produce a net cash generation amount of \$3,148,127 when adjusted for non-cash items. When added to the anticipated cash balance of \$974,158 at the beginning of the year, \$4,392,285 of cash will be available for reinvestment in plant assets and for debt retirement. In addition, a \$4,230,000 bond issue is planned for FY 16. The demands on this anticipated cash reserve will come from the anticipated cost of capital requirements of \$5,665,700 and debt retirement of \$1,583,359. The anticipated cash balance at year end is \$1,373,226 of which \$414,580 will be escrow requirements for the future payment of debt service. The major categories of plant additions and their respective amounts are summarized in the following table.

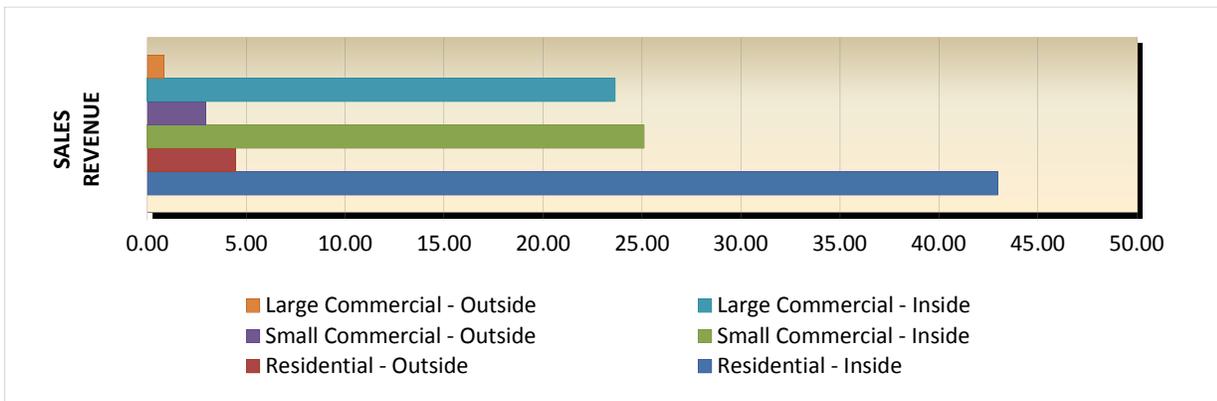
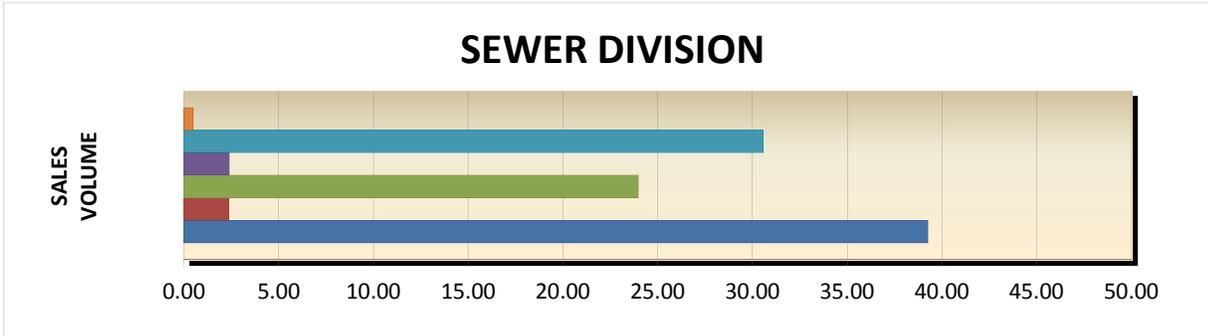
CLEVELAND UTILITIES-WATER
CAPITAL EXPENDITURES - 2016

ENGINEERING - DISTRIBUTION	\$ 2,540,000
WATER - DISTRIBUTION	775,000
FACILITIES MAINTENANCE DEPARTMENT	93,000
WATER TREATMENT FACILITIES	717,000
ENGINEERING - OFFICE	2,000
INFORMATION SYSTEMS (Includes AMI)	1,182,200
OFFICE EQUIPMENT	2,500
TRANSPORTATION	334,000
BUILDINGS AND GROUNDS	20,000
TOTAL	<u>\$ 5,665,700</u>

Wastewater

The wastewater department budget for FY 15 is based on the assumption 1,853,600,000 gallons of wastewater will be billed for treatment by Cleveland Utilities. The average price paid by these customers will be \$6.20 per 1,000 gallons. The rate charged will increase 6.37% from FY 15. This volume represents a -1.420% change over the anticipated FY 15 volume. Charges for the treatment of wastewater are expected to be made to five specific classes of customers in the following percentages.

<u>Type of Customer</u>	<u>Volume</u> %	<u>Revenue</u> %
Residential - Inside	39.27	42.97
Residential - Outside	2.37	4.47
Small Commercial - Inside	23.97	25.10
Small Commercial - Outside	2.38	2.95
Large Commercial - Inside	30.57	23.64
Large Commercial - Outside	0.48	0.85



The expected revenue from this volume, plus revenue from other sources, is \$11,493,339 for FY 15. Anticipated expenses, including depreciation of \$3,191,795 and tax equivalents of \$200,000 total \$10,404,639 leaving revenue in excess of expenses totaling \$2,075,614. These results will produce a net cash generation amount of \$5,196,936 when adjusted for other items. When added to the anticipated cash balance of \$7,266,490 at the beginning of the year, \$13,820,346 of cash will be available for reinvestment in plant assets and for debt retirement. In addition, a \$4,175,280 bond issue is planned for FY 16. The demands on this anticipated cash reserve will come from the anticipated cost of capital requirements of \$9,797,673 and debt retirement of \$2,349,115. The anticipated balance at year end is \$5,853,839 of which \$1,427,253 will be escrow requirements for the future payment of debt service. The major categories of plant additions and their respective amounts are summarized in the following table.

CLEVELAND UTILITIES-WASTEWATER
CAPITAL EXPENDITURES - 2016

ENGINEERING - COLLECTION	\$ 1,110,000
WASTEWATER REHABILITATION DEPARTMENT	7,113,273
FACILITIES MAINTENANCE DEPARTMENT	124,000
WASTEWATER COLLECTION	104,000
WASTEWATER TREATMENT PLANT	1,022,600
MACHINERY & EQUIPMENT	10,000
INFORMATION SYSTEMS	83,800
ENGINEERING - OFFICE	10,000
TRANSPORTATION	200,000
ADMINISTRATION - BUILDINGS AND GROUNDS	20,000
TOTAL	<u><u>\$ 9,797,673</u></u>

In addition to preparing a budget for the upcoming fiscal year, Cleveland Utilities prepares an estimated budget for nine years beyond the upcoming budget year. The long-range plan included with the FY 16 budget covers fiscal year 2017 through 2025. This is believed to be worthwhile for several reasons.

1. Providing utility services is a capital intensive undertaking and plans must be in place to meet capital financing requirements.
2. Because of the tremendous capital requirements of the utility, a significant debt load is required, and there must be assurance that debt service requirements are being met in a timely manner.
3. Future plans must be made for rate adjustments in order to avoid unexpected increases.
4. Sound financial planning helps prevent financial surprises.

Several assumptions must be made in order to prepare the long-term projections.

1. Volumes must be projected. Historical averages along with statistical modeling assist in creating these projections.
2. Rates must be adjusted. Rates must "match" the demands put on the systems by expenses, capital, and debt-service requirements.
3. Expenses must be projected beyond the next fiscal year. Inflation assumptions are used, in addition to known future changes in project expenses in the future.
4. Capital requirements must be developed. Changing demands for services, new environmental regulations, and the repair and replacement of existing facilities require long range planning and timing. Some projects cover several fiscal years from the time they are designed to the time the construction on them is complete, and they must be designed financially as well as physically.
5. Interest rates and payback periods must be estimated for new bond issues. Interest rate assumptions are subject to many different factors, and only time will determine if the assumptions are reasonably accurate.
6. Cash balances must be maintained to meet all payment obligations. All assumption results are "fine-tuned" to prevent periods of time when available cash levels are not present to meet the obligations of the utility.

Looking Forward – FY 2016 & Beyond

As Cleveland Utilities begins to look into the near and far future, we must be reminded of where we have come from and where we are going. With these two items in mind the task of projecting the next ten years becomes slightly easier. Although the budgeting process is nothing new in the history of Cleveland Utilities, we are always striving to innovate and be on the cutting edge of technology. To reach these goals we must keep in the mind the fiscal and financial impacts that will be felt by the entire community of Cleveland, TN. All of these items are kept in mind on a daily basis as we follow our budget and prepare our future budgets.

As a method of comparison we look back at the history of Cleveland Utilities by looking at the growth of our customer base, division assets, and revenue volumes. All of these factors give an indication towards the direction of the utility and its progression. Presented below is a comparison of this information for FY 1997 and FY 2014 as of June 30.

FY 1997 v FY 2014 Comparison (*in 000s)

	<u>Electric</u>		<u>Water</u>		<u>Wastewater</u>	
	<u>1997</u>	<u>2014</u>	<u>1997</u>	<u>2014</u>	<u>1997</u>	<u>2014</u>
Customers	25,537	30,396	24,053	30,518	13,536	18,095
Total Assets*	\$49,568	94,983	\$22,875	52,062	\$39,648	66,936
Volume*	929,037	1,092,326	2,683,031	2,706,973	1,766,033	1,783,685

The first step in the budgeting process is to look at where you have come from and compare that to where you are going. Presented below are the fiscal year (FY) 2014 results compared to that of the FY 2014 budget. This information assists in evaluating where we are, and where we would like to be in fiscal year 2016 and beyond.

Fiscal Year 2014 Comparison (in 000s)

	<u>Electric</u>		<u>Water</u>		<u>Wastewater</u>	
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
Volume	1,094,721	1,092,326	2,729,200	2,706,973	1,839,700	1,783,685
Revenue	\$98,414	\$98,540	\$13,658	\$13,412	\$11,148	\$10,923
Expense	\$97,504	\$97,585	\$13,065	\$12,942	\$10,088	\$9,943
Net Inc.	\$910	\$854	\$593	\$470	\$1,060	\$980
Capital Inv.	\$4,723	\$4,736	\$4,378	\$2,578	\$6,454	\$2,687

From analyzing FY 2014, it can be seen that budgeted revenues were overestimated for two of the three divisions. However, the most important factor in looking at this information is comparing expense amounts to that of budget. The same story holds true in that two of the three divisions operated at an expense amount less than budget. This is extremely important, as it must be remembered that Cleveland Utilities' revenue is driven by temperatures, rain fall, and social impacts. These three factors can be extremely difficult to estimate. With all of that said, it is important to mention that capital investments matched very closely to budget and actual growth measures. This is extremely important for the community as Cleveland Utilities strives to provide the most up to date infrastructure to aid in the economic development of the entire Cleveland community. This is one of our community's strongest assets, and Cleveland Utilities must plan far into the future to meet these growing needs.

As we continue to look forward into the future we must continue to focus our attention on the immediate and future infrastructure needs of our community. Presented below are a list of the top priority capital investments in each of the three divisions, these projects will be directly financed through operating income and debt service. Each of these items has been included in the budgets for FY 2016 and beyond. A detailed breakdown of expected completion years is provided within the FY 2016 Cleveland Utilities Budget.

<u>Electric Capital Investments – FY 2016</u>	<u>Investment (\$)</u>
• Construct New Line to Spring Branch Industrial Park – Phase 1:	\$350,000
• Re-conductor South Cleveland SC-624 – Phase 1:	\$300,000
• District to Lang Street Substations Re-conductor – Phase 1:	\$300,000
• Peach Orchard Hill Road Tie Circuit to Benton Pike:	\$200,000
• Replace VISTA switchgear at Cleveland State Community College:	\$175,000
<u>Water Capital Investments – FY 2016</u>	
• Design and Construction of 20" & 24" Waterline to HUC – Phase 3:	\$1,700,000
• Advanced Metering Infrastructure – 15,500 Meters:	\$1,000,000
• Flocculation and Sedimentation Improvements:	\$350,000
• Repaint Bryant Drive Water Tank:	\$190,000
• Install 2 to 5 MGD VFD high service pump #5:	\$150,000
<u>Wastewater Capital Investments – FY 2016</u>	
• Sewer Rehabilitation Basin 10-36 & Basin 31-45:	\$3,653,255
• Sewer Rehabilitation Wildwood Ave & Inman Street:	\$1,996,823
• Sewer Rehabilitation Basin 10A-8:	\$741,065
• Sanitary Wastewater Improvements:	\$600,000
• Headworks Electrical Rehabilitation Project:	\$450,000

CLEVELAND UTILITIES ELECTRIC FUND

Programs, Services, and Functions:

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

Utility rates are presented in the Appendix. There are five major rate categories of charges: residential; commercial; industrial; street, athletic & traffic lighting; and outdoor lighting.

This Electric Division of Cleveland Utilities buys power wholesale from the Tennessee Valley Authority, a federal agency, under an all-requirements multi-year contract. The wholesale power is distributed at the retail level through a distribution system owned and maintained by Cleveland Utilities.

Summary of Expenses:

A Summary of Expenses can be found following the Performance Measures.

Mission and Vision:

Mission: The mission of Cleveland Utilities is to provide our customers with excellent and reliable water, wastewater, electric, and supporting services through innovative business practices, a process of continual improvement, and a demonstrated commitment to our community and Core Principles.

Vision: Cleveland Utilities aspires to be an organization of the highest quality, working collaboratively and responsibly to meet the evolving utility needs of our community into the foreseeable future.

CLEVELAND UTILITIES
Electric
Performance Measures

	FY 2014 Actual	FY 2015 Projected	FY 2016 Projected
KWH Purchased	1,124,822,813	1,156,264,719	1,130,442,953
KWH Sold	1,092,325,754	1,123,759,379	1,096,529,664
KWH Unsold (line loss)	32,497,059	32,505,340	33,913,289
% KWH in Line Loss	2.89%	2.81%	3.00%
Average Retail Price of KWH (Based on kwh's Sold)	8.86	8.99	9.25
Number of Customers			
Residential	25,806	25,956	26,105
Commercial	3,789	3,778	3,770
Industrial	613	615	617
Other	188	189	190
Total	30,396	30,538	30,682
Total Revenues	97,037,728	99,735,011	103,006,512
Net Income	954,236	(489,905)	954,465
Additional Investment in Plant	4,772,953	4,144,533	5,324,000
Long-term Debt	14,581,000	17,083,750	18,369,200
Number of Customers per Employee	366	368	370

Cleveland Utilities-Electric Fund Budget Summary

	FY 2014 ACTUAL	FY 2015 BUDGETED	FY 2016 PROPOSED
Revenues for Electric System			
Residential	\$ 37,508,466	\$ 36,518,270	\$ 39,670,362
Commercial	8,247,650	7,917,499	8,604,985
Industrial	49,180,202	51,960,873	51,064,483
Street, Athletic, & Traffic	1,383,197	1,255,331	1,436,656
Outdoor Lighting	616,812	400,114	627,201
Change in Accrued Revenue	101,401		
Total Electric Sales Revenue	\$ 97,037,728	\$ 98,052,087	\$ 101,403,687
Other Operating Revenue	\$ 1,469,923	\$ 1,543,376	\$ 1,570,476
Interest	31,944	57,692	32,350
Total Other Revenues	\$ 1,501,867	\$ 1,601,068	\$ 1,602,826
Total Revenues	\$ 98,539,595	\$ 99,653,155	\$ 103,006,513
Operating Expense			
Purchased Power	\$ 80,959,335	\$ 81,593,901	\$ 83,994,604
Other Operating Expenses	4,944,991	5,559,001	5,696,753
Maintenance	2,680,621	2,451,118	2,860,802
Depreciation and Amortization	3,729,619	3,837,700	4,574,933
Tax Equivalents & FICA	4,799,610	4,899,265	4,397,373
Total Operating Expenses	\$ 97,114,176	\$ 98,340,985	\$ 101,524,465
Interest Expense	\$ 471,183	\$ 663,938	\$ 527,581
Total Other Expenses	\$ 471,183	\$ 663,938	\$ 527,581
Total Expenses	\$ 97,585,359	\$ 99,004,923	\$ 102,052,046
Net Revenues	\$ 954,236	\$ 648,232	\$ 954,467

**CLEVELAND UTILITIES - ELECTRIC
CASH FLOW ANALYSIS
FY 2016**

Sources of Cash:

Net Income		\$ 954,465
Add: Non-Cash Items		
Depreciation - Expensed	\$ 4,555,023	
Depreciation - Cleared	281,141	
Amortization	4,836	
Total Non-Cash Items		4,841,000
Total Cash Generated From Operations		\$ 5,795,465
Add: Beginning Cash Balance		8,016,104
Bond Issues (Net)		2,500,000
GASB 45 Adjustment		276,750
GASB 68 Adjustment		(944,038)
Anticipated FEMA Reimbursement		371,735
Working Capital Adjustments		
Total Cash Available		\$ 16,016,016
Uses of Available Cash:		
Debt Repayment - Bonds/Loans	\$ 1,367,250	
Capital Improvements & Additions	5,324,000	
Total Uses of Cash		\$ 6,691,250
Cash at End of Year		\$ 9,324,766
Less Estimated Customer Deposits		\$ 3,397,023
Unrestricted		\$ 5,927,743

**CLEVELAND UTILITIES - ELECTRIC
FINANCIAL FORECAST
FOR THE YEAR ENDING JUNE 30, 2016**

2016 BUDGET						
	1ST QTR	2ND QTR	3RD QTR	4TH QTR	TOTAL	KWHs (000)
REVENUES						
Residential	10,961,040	8,420,189	12,162,345	8,126,788	39,670,362	397,185
Commercial	2,566,749	1,873,032	2,132,705	2,032,502	8,604,988	75,548
Industrial	14,629,579	11,973,833	11,587,151	12,873,921	51,064,484	612,903
Street, Athletic & Traffic	368,695	357,256	340,941	369,764	1,436,656	6,733
Outdoor Lighting	155,693	156,637	157,479	157,393	627,202	4,161
Total Electric Sales Revenue	28,681,756	22,780,947	26,380,621	23,560,368	101,403,692	1,096,530
Purchased Power	23,757,645	18,869,892	21,851,571	19,515,500	83,994,608	
Operating Margin:	4,924,111	3,911,055	4,529,050	4,044,868	17,409,084	
OTHER REVENUE						
Customer Penalties	106,770	84,805	98,205	87,707	377,487	
Service Revenue	111,955	88,922	102,972	91,963	395,812	
Rents	187,923	187,923	187,923	187,923	751,692	
Miscellaneous Income	12,864	10,217	11,832	10,569	45,482	
Interest	9,150	7,268	8,416	7,516	32,350	
Total Other Revenue	428,662	379,135	409,348	385,678	1,602,823	
TOTAL REVENUE	5,352,773	4,290,190	4,938,398	4,430,546	19,011,907	
EXPENSES						
Transmission-Operations	11,079	11,079	11,079	11,079	44,315	
Transmission-Maintenance	11,042	11,042	11,042	11,042	44,168	
Distribution-Operations	437,088	437,088	437,088	437,088	1,748,352	
Distribution-Maintenance	704,158	704,158	704,158	704,158	2,816,632	
Meter Reading	39,604	39,604	39,604	39,604	158,416	
Billing & Collecting	311,737	311,737	311,737	311,737	1,246,948	
Customer Service & Information	55,910	55,910	55,910	55,910	223,640	
Rebates & Inspections	18,785	18,785	18,785	18,785	75,140	
Administrative O & M	525,877	525,877	525,877	525,877	2,103,506	
Economic Development	17,812	17,812	17,812	17,812	71,247	
Employee Benefits, FICA & Safety	575,361	575,361	575,361	575,361	2,301,443	
Depreciation	1,093,206	1,127,368	1,150,143	1,184,307	4,555,023	
Tax Equivalents	523,983	523,983	523,983	523,983	2,095,932	
Acquisition Adjustment	6,297	6,297	6,297	6,297	25,188	
Interest on Deposits	2,258	2,258	2,258	2,258	9,032	
Interest on Bonds	119,266	127,044	132,230	140,008	518,548	
Bond Cost Amortization	4,978	4,978	4,978	4,978	19,912	
TOTAL EXPENSES	4,458,439	4,500,379	4,528,341	4,570,283	18,057,442	
NET INCOME	894,334	(210,189)	410,057	(139,737)	954,465	

**CLEVELAND UTILITIES
ELECTRIC DIVISION
CAPITAL BUDGET FY 2016**

		FY 2016
DESCRIPTION		
B Buildings & Grounds		
1	5 Ton Gantry Crane w/ electric hoist (to be shared between garage and substation department)	18,000
2	Install a walk thru door into the storeroom on the east side of the building	10,000
3	Upgrade the main buildings exterior, to include drive thru plans (Phase I)	-
4	Cabinets and Lockers for Engineering Storage Area	5,000
5	Purchase and install metal shelving and drum rack for substation department	8,000
6	Office renovation in the operations building	25,000
7	Construct new parking area east of the main building (require fence to be relocated)	75,000
8	Replace existing fence from the storeroom to the corner with new fencing that includes lace	6,000
9	Ice machine in break room	7,000
	Total	154,000
Computers		
C 1	Network components and upgrades IS dept.	15,000
2	AMI Virtualization	45,000
3	Virtualization servers, memory, and components	25,000
4	CSA MDM	100,000
5	Network storage devices	20,000
6	Network printers	10,000
7	Network server replacements / upgrades	8,000
8	AMI Equipment replacements / new	6,000
9	Scanner replacements	3,000
10	Cash register system upgrade	8,000
	Total	240,000
Supervisory Control		
D 1	Replace NTU at East Cleveland 13kV with a SEL RTAC	30,000
2	Replace NTU at Lang Street Substation with a SEL RTAC	20,000
	Total	50,000
Engineering		
E 1	Laser Tech Range Finder	3,000
2	PLS Lite Pole Loading Software	3,000
3	Pole line damage inspection equipment	10,000
	Total	16,000
F Transportation		
1	55 Ton Electric / Hydraulic Shop Press and accessories kit	15,000
2	Tire Mounting and Balancing Machines	15,000
3	Unit #115 line truck Terex "Commander" Digger Derrick	310,000
4	Unit #105 Pickup / meter setter	28,000
5	Replace Unit #143, Standby Bucket Truck (2008 Int 4300)	200,000
6	Purchase used dump truck for operations department (possible water division unit 73)	60,000
7	Retrofit backup cameras for large operations vehicles - safety related (≈ \$2,500.00 each)	30,000
	Total	658,000
G Geographical Information System		
1	Replacement Plotter for GIS Department	8,000
2	Aerial Imagery	10,000
3	Handheld GPS locator	5,000
4	GPS Rover	12,000
5	Planimetric Updates	5,000
6	Wi-fi additions / replacements	4,000
7	Fleet management additions	2,000
	Total	46,000
H Commercial Load Additions		
1	Install primary, transformers, meters and other necessary facilities to serve new commercial customers	150,000
	Total	150,000
I Industrial Load Additions		
1	Install primary, transformers, meters and other necessary facilities to serve new industrial customers	150,000
	Total	150,000
J Residential - Overhead Load Additions		
1	Install overhead primary facilities, transformers, meters and service conductors	50,000
	Total	50,000

**CLEVELAND UTILITIES
ELECTRIC DIVISION
CAPITAL BUDGET FY 2016**

		FY 2016
K	Residential - Underground Load Additions	
1	Install underground primary facilities, pad mounted transformers, meters, underground service and conduit systems	600,000
	Total	600,000
L	Line Construction	
1	Copper to AAC conversion projects.	25,000
2	Install 4 new gang operated topper switches 13KV.	50,000
3	Construct New 3-Phase Line for New South Industrial Park Phase I	350,000
4	South Cleveland 69KV S-624 Parallel Conductor - Line Construction	300,000
5	Replace VISTA switchgear at CSCC	175,000
6	Peach Orchard Hill Rd. Tie Circuit from Benton Pike to Existing 3-Phase Dead-end off Michigan Ave.	200,000
7	1st phase of District to Lang Street reconductor	300,000
8	Purchase and installation of equipment for Distribution Automation Project	150,000
9	Purchase of 4 - capacitor banks	25,000
10	Construct new 3-phase line from Chatata Creek to Durkee Rd to include two recloser	80,000
14	Replacement of underground equipment discovered during underground maintenance project	55,000
15	Distribution line work on Pleasant Grove Church Rd	110,000
16	Installation of overhead fault indicators	15,000
17	Installation of single-phase trip savers	15,000
	Total	3,050,000
		FY 2016
11	Purchase and install new 2- 69kV gang operated switch to include interrupters	100,000
12	Purchase and install fault indicators	15,000
13	Purchase of DMC dies for 556 AAC and 795 ACSR dead ends and sleeves	20,000
14	Purchase of 40-10' Boring Rods for the Ditch Witch boring machine	6,000
15	Purchase of new Guidance System and Locater for the Ditch Witch boring machine	40,000
16	Installation of single-phase trip savers	15,000
	Total	1,851,000
M	Meter Lab	
1	Purchase new AMI single and three phase meters	100,000
2	Purchase of Elster Meters and Software for Route 200	50,000
3	Purchase of metering transformers (secondary)	5,000
4	Purchase Powermaster 7302 - 3 phase metering site analyzer	38,000
5	Primary Amp Recorders	6,000
6	Meter Test Board	50,000
	Total	249,000
N	Substation	
1	Purchase and install of fans on both transformers at Burlington Substation	6,000
2	Purchase and install nitrogen blanket system at Burlington Substation	6,000
3	Purchase and install of new 15kV bushings on T1 at Springbrook Substation	5,000
4	Replace 69kV breaker at Ocoee Substation (1986 model)	40,000
5	Media blast and paint the control building at South Cleveland Substation	10,000
6	Vanguard Breaker Timer	8,000
7	Purchase 2 hand held infrared viewer	2,000
8	Purchase nitrogen tank generator and filler	18,000
9	NERC Compliance at South Cleveland	150,000
10	Install control building with restroom at Ocoee Substation	100,000
	Total	345,000
O	Office	
1	Office furniture and equipment	15,000
	Total	15,000
P	Meter Reading	
1	Meter reading equipment	7,000
	Total	7,000
Q	Electronic/Communications/Fiber	
1	Replace Electric Division Meter readers/setters radios with digital units (narrow band compliance and GPS capabilities)	8,000
2	Purchase and installation of fiber for Distribution Automation project	40,000
3	Portable and Mobile radios for stock	10,000
4	Extend fiber to Brentwood Repeater and Weeks Rd Repeater	15,000
5	Misc Fiber Equipment	5,000
	Total	78,000

**CLEVELAND UTILITIES
ELECTRIC DIVISION
CAPITAL BUDGET FY 2016**

		FY 2016
R	Storeroom	
1	Large Fan for the storeroom	10,000
	Total	10,000
T	Traffic Lighting	
1	Detection Upgrades	63,000
2	Purchase and installation of new intersection at Dalton Pike at 20th Street	100,000
3	Inman and Church Street Rebuild	70,000
4	LED conversions and rewiring	60,000
5	Comm and controller upgrades	30,000
6	Maintenance parts and equipment	40,000
	Total	363,000
U	Street Lighting	
1	King Cove Sub	4,000
2	Timber Creek Phase II	13,000
3	Silver Springs Phase II	14,000
4	Weeks Drive Townhomes	3,000
5	Spring Creek Cove	4,000
6	Airport Annexation - 36 new fixtures on new and existing poles	40,000
7	Pleasant Grove Church Rd / Humphrey Bridge Rd - 24 fixtures on new and existing poles	32,000
8	Stone Lake Rd / Mason Rd - 25 fixtures on new and existing poles	32,000
	Total	142,000
V	Security Lighting	
1	Routine security light projects	150,000
	Total	150,000
Grand Total		5,324,000

CLEVELAND UTILITIES ELECTRIC DIVISION PROJECTED CAPITAL BUDGET FY 2017 - FY 2021							
DESCRIPTION		FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	TOTAL
MAJOR PROJECTS PLAN							
1	Industrial, Commercial, Residential oh & ug service and line construction projects	1,275,000	1,125,000	1,320,000	1,500,000	2,000,000	7,220,000
2	Transportation, GIS, Computers, Engineering, SCADA, Meter Lab, Electronics	150,000	192,000	170,000	190,000	275,000	977,000
3	Street Lighting, security lighting and traffic lighting (LED lighting projects)	710,000	730,000	750,000	770,000	790,000	3,750,000
Annexation Projects:							
4	Future annexation cost in building new facilities and paying revenue cost to local co-op.	25,000	25,000	25,000	50,000	50,000	175,000
Major Line Projects (69KV & 13 KV):							
5	South Cleveland 69KV S-614 Parallel Conductor - Line Construction			300,000			300,000
6	South Cleveland 69KV S-624 Parallel Conductor - Line Construction						-
7	Construct 69kV tap to new Buchanan Rd Substation				200,000		200,000
8	East Cleveland 69KV addition of 4th circuit Phase I - Line Design & R.O.W. acquisition					150,000	150,000
9	East Cleveland 69KV addition of 4th circuit Phase II - Line Construction						-
10	District Substation to Lang Street Substation 69KV rebuild / reconductor	300,000	300,000				600,000
11	Construct 69KV tie circuit from Freewill Rd. to Keith St. Phase I Design & R.O.W. acquisition		300,000				300,000
12	Construct 69KV tie circuit from Freewill Rd. to Keith St. Phase II Line Construction			350,000			350,000
13	Install and/or replace 69KV switches	25,000	25,000	30,000		30,000	110,000
14	Tie circuit to north EC-214				300,000		300,000
15	New South Industrial Park Underbuild Phase I and Phase II	150,000					150,000
16	New Switch Gear at CSCC						-
17	Peach Orchard Hill Rd Tie Circuit						-
18	Parallel Conductor 69KV E-674 Phase I					400,000	400,000
19	Construct new 13KV circuit out of Sequoia substation to serve North Lee Hwy.	250,000					250,000
20	Construct new 13KV tie circuit from Payne Gap Substation to south industrial park near Exit 20		250,000				250,000
Smart Grid and AMI projects:							
21	Fiber Optics/New Smart Grid Equipment/Distribution Automation	200,000	200,000	200,000	200,000	200,000	1,000,000
22	Upgrade SCADA master			200,000			200,000
23	AMI Metering (software, meters, communications, etc.)	75,000	75,000	75,000	75,000	75,000	375,000
Substation Projects:							
24	Install new control house, relaying, ground switch, batteries & charger @ Valleyhead Substation			250,000			250,000
25	Install new control house, relaying, ground switch, batteries & charger, and restroom @ Ocoee Sub						-
26	Install new control house, relaying, ground switch, batteries & charger @ Springbrook Substation	250,000					250,000
27	Install new control house, relaying, ground switch, batteries & charger @ Wildwood Substation		250,000				250,000
28	Construct new Exit 20 Industrial Park Substation (Phases I and II)			1,500,000	1,500,000		3,000,000
29	Construction of Buchanan Road Substation Phase I					1,500,000	1,500,000
30	NERC Compliance at South Cleveland Substation						-
31	Replace 69KV air operated breaker @ Ocoee Substation						-
32	Replace 69KV air operated breaker @ South Cleveland Substation					100,000	100,000
33	Lang St Substation - Construction (Phase I)	1,500,000					1,500,000
34	Lang St Substation - Construction (Phase II)		1,500,000				1,500,000
35	Purchase and prepare site for future substation site		500,000	250,000			750,000

CLEVELAND UTILITIES ELECTRIC DIVISION PROJECTED CAPITAL BUDGET FY 2017 - FY 2021							
DESCRIPTION		FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	TOTAL
Large Utility Truck Replacements:							
36	Replace bucket truck # 143						-
37	Replace ditch witch truck # 117A		60,000				60,000
38	Replace line truck # 115						-
39	Replace bucket truck # 144	165,000					165,000
40	Replace line truck # 175	310,000					310,000
41	Replace bucket truck # 112		275,000				275,000
42	Replace line truck				250,000		250,000
43	Replace large flatbed truck # 106		75,000				75,000
44	Replace dump truck						-
45	Replace bucket truck					310,000	310,000
46	Replace pickup truck for engineering				20,000		20,000
47	Replace bucket truck # 138	175,000					175,000
48	Replace SUV # 120						-
49	Replace SUV # 114				25,000		25,000
50	Replace pickup truck # 185	28,000					28,000
51	Replace pickup truck # 125		28,000				28,000
52	Replace pickup truck # 105 (meter setter)						-
53	Replace pickup truck # 123 (John Miles)			28,000			28,000
54	Replace pickup truck # 129 (meter reader)						-
55	Replace bucket truck # 118			300,000			300,000
56	Replace four door pickup truck # 113		30,000				30,000
57	Replace bucket truck # 179			300,000			300,000
58	Replace # 152 (IT department SUV)						-
59	Replace boring machine # 181 & # 182				600,000		600,000
60	Replace tow machine # 149				60,000		60,000
61	Replace pickup truck # 101					30,000	30,000
62	Replace pickup truck # 119					30,000	30,000
63	Replace pickup truck # 176					30,000	30,000
64	Purchase dump truck to replace # 169						-
Miscellaneous Projects:							
65	Construct parking on the east side of main building						-
66	Upgrade the main building exterior, to include drive thru plans Phase I	250,000					250,000
67	Upgrade the main building exterior, to include drive thru plans Phase II		250,000				250,000
68	Industrial Park Investment						-
69	Pole Yard renovations				250,000		250,000
70							-
							-
							-
	TOTAL	5,838,000	6,190,000	6,048,000	5,990,000	5,970,000	30,036,000

CLEVELAND UTILITIES WATER/WASTEWATER FUND

Programs, Services, and Functions:

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

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

Cleveland Utilities owns and operates one water filtration plant drawing from the Hiwassee River, which has a capacity of eight million gallons per day (8 mgd). The operations of the Hiwassee Utilities Commission water filtration plant, also drawing from the Hiwassee River, is the responsibility of Cleveland Utilities. Cleveland Utilities contracts to receive up to 9.7 million gallons per day from this supplier. Other sources include Waterville Springs and connections with the Eastside Utilities District and Savannah Valley Utility District.

The distribution system consists of 766 miles of water mains and 10 storage facilities with a capacity of 15.3 million gallons. The average daily consumption for the most recently completed year was 7.3 mgd.

This FY 2015 Budget calls for improvement in the water system totaling \$6,516,500.

Cleveland Utilities owns and operates one wastewater treatment plant which discharges into the Hiwassee River. The plant is an Intermittent Cycle Extended Aeration System (ICEAS) plant and has a current average daily capacity of 21.6 mgd.

The wastewater collection system includes 360 miles of wastewater mains, and a number of sewer pumping stations. Work continues on the collection system to correct inflow/infiltration problems. This occurrence takes place during periods of wet weather and can cause overloading conditions in the system. Additionally, this added flow increases the costs of operating the wastewater plant.

Summary of Expenses:

A Summary of Expenses can be found following the Performance Measures.

Mission and Vision:

Mission: The mission of Cleveland Utilities is to provide our customers with excellent and reliable water, wastewater, electric, and supporting services through innovative business practices, a process of continual improvement, and a demonstrated commitment to our community and Core Principles.

Vision: Cleveland Utilities aspires to be an organization of the highest quality, working collaboratively and responsibly to meet the evolving utility needs of our community into the foreseeable future.

**CLEVELAND UTILITIES
Water and Wastewater
Performance Measures**

	FY 2014 Actual	FY 2015 Projected	FY 2016 Projected
MG of Treated Water Pumped	3,609,157,647	3,613,016,878	3,707,233,507
MG of Treated Water Sold	2,706,972,750	2,730,411,000	2,780,425,130
% of Treated Water Loss	25.00%	24.43%	25.00%
MG of Treated Wastewater	3,684,650,000	3,009,660,000	1,853,643,457
% Inflow/Infiltration	51.59%	40.00%	45.00%
Number of Water Customers			
Residential	26,813	26,966	27,116
Commercial	3,137	3,133	3,130
Irrigation	568	533	500
Total	30,518	30,632	30,746
Number of Wastewater Customers			
Residential	15,469	15,578	15,688
Commercial	2,564	2,571	2,580
Industrial	62	61	60
Total	18,095	17,976	18,328
Total Revenues (Combined)	24,335,121	26,332,243	27,079,843
Net Income (Combined)	2,263,084	2,740,742	2,881,090
*Investment in Plant and Equipment	10,831,917	11,152,893	15,463,373
Long-term Debt	50,395,819	52,295,547	55,556,252
# of Customers per W/WW Employee	454	463	454

*Funded from revenue and debt

Cleveland Utilities-Water/Wastewater System Budget Summary

	FY 2014 ACTUAL	FY 2015 BUDGETED	FY 2016 PROPOSED
Revenues for Water System			
Residential	\$ 8,064,446	\$ 8,598,332	\$ 8,740,245
Commercial	3,784,412	4,208,855	4,129,071
Irrigation	409,848	292,413	454,438
Change in Accrued Revenue	42,866	-	-
Total Water Revenue	\$ 12,301,572	\$ 13,099,600	\$ 13,323,754
Sewer Revenues	\$ 10,082,353	\$ 10,676,201	\$ 11,493,339
Other Operating Revenue	1,917,970	2,145,720	2,226,418
Interest	33,226	93,513	36,330
Total Other Revenues	\$ 12,033,549	\$ 12,915,434	\$ 13,756,087
Total Revenues	\$ 24,335,121	\$ 26,015,034	\$ 27,079,841
Operating Expense			
Operations	\$ 10,315,347	\$ 13,841,027	\$ 11,270,667
Maintenance	2,325,427	2,498,279	2,346,129
Depreciation and Amortization	5,266,713	5,524,151	5,649,216
Tax Equivalent & FICA	3,332,646	628,943	3,318,708
Total Operating Expenses	\$ 21,240,133	\$ 22,492,400	\$ 22,584,720
Interest Expense	\$ 1,644,883	\$ 1,872,973	\$ 1,614,034
Total Other Expenses	\$ 1,644,883	\$ 1,872,973	\$ 1,614,034
Total Expenses	\$ 22,885,016	\$ 24,365,373	\$ 24,198,754
Operating Income (Loss)	\$ 1,450,105	\$ 1,649,660	\$ 2,881,087
Contribution In Aid of Construction	\$ 812,979	\$ -	\$ -
Net Revenues	\$ 2,263,084	\$ 1,649,660	\$ 2,881,087

**CLEVELAND UTILITIES - WATER
CASH FLOW ANALYSIS
FY 2016**

Sources of Cash:

Net Income **\$ 805,476**

Add:	Non-Cash Items		
	Depreciation - Expensed	\$ 2,423,574	
	Depreciation - Cleared	172,141	
	Amortization	<u>7,256</u>	

Total Non-Cash Items 2,602,971

Total Cash Generated From Operations **\$ 3,408,447**

Add:	Beginning Cash Balance		\$ 974,158
	Bond Issues (Net)		\$ 4,230,000
	GASB 45 Adjustment		\$ 200,025
	GASB 68 Adjustment		\$ (460,346)
	Grants & Contributions In Aid		270,000

Total Cash Available **\$ 8,622,284**

Uses of Available Cash:

Debt Repayment - Bonds/Loans		\$ 1,583,359	
Capital Improvements & Additions		<u>5,665,700</u>	

Total Uses of Cash **\$ 7,249,059**

Cash at End of Year **\$ 1,373,225**

Less Sinking Fund Requirements 414,580

Unrestricted **\$ 958,645**

CLEVELAND UTILITIES - WATER
Financial Forecast
For the Year Ending June 30, 2016

2016 Budget						
	1ST QTR	2ND QTR	3RD QTR	4TH QTR	TOTAL	GALLONS (000)
REVENUES						
Residential-Inside	1,028,164	856,099	791,860	896,697	3,572,820	738,371
Residential-Outside	1,440,172	1,217,525	1,181,738	1,327,991	5,167,426	650,150
Small Commercial-Inside	557,382	483,565	446,905	505,634	1,993,486	508,105
Small Commercial-Outside	163,434	125,647	121,075	139,782	549,938	89,551
Large Commercial-Inside	399,294	358,264	337,905	380,510	1,475,973	670,373
Large Commercial-Outside	20,616	18,980	20,844	49,239	109,679	29,770
Irrigation-Inside	166,402	78,631	45,122	105,927	396,082	88,414
Irrigation-Outside	20,790	12,706	10,175	14,527	58,198	5,607
Resale	45	59	31	25	160	83
Total Water Revenue	3,796,299	3,151,476	2,955,655	3,420,332	13,323,762	2,780,424
OTHER REVENUE						
Sprinkler Taps & Service	60,880	50,539	47,400	54,851	213,670	
Access Fees	79,675	66,141	62,032	71,784	279,632	
HUC Reimbursement	87,414	72,567	68,058	78,757	306,796	
Customer Penalties	54,705	45,412	42,591	49,286	191,994	
Miscellaneous (Service Revenue)	79,526	66,016	61,915	71,649	279,106	
Interest	1,322	1,096	1,029	1,190	4,637	
Total Other Revenue	363,522	301,771	283,025	327,517	1,275,835	
TOTAL REVENUE	4,159,821	3,453,247	3,238,680	3,747,849	14,599,597	
EXPENSES						
Purchased Water	673,418	559,036	524,298	606,727	2,363,477	
T & D Operations	355,337	355,337	355,337	355,337	1,421,348	
T & D Maintenance	254,187	254,187	254,187	254,187	1,016,748	
Pumping Expense	441,013	366,105	343,357	397,337	1,547,810	
Meter Reading	70,454	70,454	70,454	70,454	281,816	
Billing & Collecting	164,438	164,438	164,438	164,438	657,752	
Customer Service & Information	14,094	14,094	14,094	14,094	56,376	
Administrative O & M	302,703	302,703	302,703	302,703	1,210,812	
Employee Benefits, FICA & Safety	431,505	431,505	431,505	431,505	1,726,020	
Depreciation	581,658	599,835	611,953	630,129	2,423,575	
Interest	194,215	206,882	215,326	227,992	844,415	
Bond Costs Amortization	6,345	6,345	6,345	6,345	25,380	
Tax Equivalent	54,648	54,648	54,648	54,648	218,592	
TOTAL EXPENSES	3,544,014	3,385,568	3,348,644	3,515,895	13,794,121	
NET INCOME (LOSS)	615,807	67,679	(109,964)	231,954	805,476	

**CLEVELAND UTILITIES - WASTEWATER
CASH FLOW ANALYSIS
FY 2016**

Sources of Cash:

Net Income **\$ 2,075,614**

Add:	Non-Cash Items	
	Depreciation - Expensed	\$ 3,191,795
	Depreciation - Cleared	53,415
	Amortization	<u>10,225</u>
	Total Non-Cash Items	3,255,435

Total Cash Generated From Operations **\$ 5,331,049**

Add:	Beginning Cash Balance	7,266,490
	CWSRF Loan Forgiveness (Grant)	373,421
	GASB 68 Adjustment	(284,179)
	Bond Issues (Net)	4,175,280
	Grants & Contribution In Aid	983,500
	Sale of Mouse Creek WWTP	5,000
	GASB 45 Adjustment	<u>150,066</u>

Total Cash Available **\$ 18,000,627**

Uses of Available Cash:

Debt Repayment - Bonds/Loans	\$ 2,349,115
Capital Improvements & Additions	<u>9,797,673</u>

Total Uses of Cash **12,146,788**

Cash at End of Year **\$ 5,853,839**

Less Sinking Fund Requirements \$ 1,427,253

Unrestricted **\$ 4,426,586**

**CLEVELAND UTILITIES - WASTEWATER
FINANCIAL FORECAST
For the Year Ending June 30, 2016**

2016 Budget						
	1ST QTR	2ND QTR	3RD QTR	4TH QTR	TOTAL	GALLONS (000)
REVENUES						
Residential-Inside	1,290,731	1,197,516	1,217,103	1,233,417	4,938,767	727,960
Residential-Outside	132,631	123,781	128,111	129,230	513,753	44,064
Small Commercial - Inside	759,399	712,118	691,845	721,728	2,885,090	444,426
Small Commercial - Outside	83,509	84,903	83,505	88,098	340,015	44,182
Large Commercial - Inside	732,870	663,294	623,345	698,512	2,718,021	566,791
Large Commercial - Outside	32,816	20,081	20,602	24,193	97,692	9,049
Total Wastewater Revenue	3,031,956	2,801,693	2,764,511	2,895,178	11,493,338	1,836,472
OTHER REVENUE						
Access Fees	80,101	74,017	73,035	76,488	303,641	
Miscellaneous Revenue	109,603	101,280	99,936	104,658	415,477	
Interest	8,360	7,726	7,624	7,983	31,693	
Customer Penalties	62,284	57,554	56,791	59,474	236,103	
Total Other Revenue	260,348	240,577	237,386	248,603	986,914	
TOTAL REVENUE	3,292,304	3,042,270	3,001,897	3,143,781	12,480,252	
EXPENSES						
Wastewater Plant-Operations	332,064	306,846	302,773	317,083	1,258,767	
Wastewater Plant-Maintenance	9	7	6	8	30	
Wastewater Plant-Operations-Biosolids	62,921	58,143	57,373	60,083	238,521	
Wastewater Plant-Maintenance-Biosolids	0	0	0	0	0	
Wastewater Collection Operations	49,072	49,072	49,072	49,072	196,288	
Wastewater Collection Maintenance	23,619	23,619	23,619	23,619	94,478	
Wastewater Collection Operations MOM	49,090	49,090	49,090	49,090	196,360	
Wastewater Collection Maintenance MOM	141,259	141,259	141,259	141,259	565,036	
Wastewater Rehab Operations MOM	222	222	222	222	888	
Wastewater Rehab Maintenance MOM	162	162	162	162	648	
Administration Operations	136,428	136,428	136,428	136,428	545,712	
Administration Operations MOM	6,303	6,303	6,303	6,303	25,212	
Engineering Operations	55,716	55,716	55,716	55,716	222,864	
Engineering Operations MOM	1,743	1,743	1,743	1,743	6,972	
E & R Wastewater Plant Operations	38,031	35,142	34,676	36,315	144,164	
E & R Wastewater Plant Maintenance	1,247	1,152	1,137	1,191	4,727	
E & R Operations FOG MOM	12,246	12,246	12,246	12,246	48,984	
E & R Maintenance FOG MOM	0	0	0	0	0	
E & R Operations SM MOM	1,062	1,062	1,062	1,062	4,248	
E & R Maintenance SM MOM	0	0	0	0	0	
Facilities Maintenance Operations WWTP	0	0	0	0	0	
Facilities Maintenance Maintenance WWTP	148,251	136,991	135,173	141,562	561,977	
Facilities Maintenance Operations MOM	67,629	67,629	67,629	67,629	270,516	
Facilities Maintenance Maintenance MOM	25,623	25,623	25,623	25,623	102,492	
Customer Records and Collection	96,612	96,612	96,612	96,612	386,448	
Customer Service and Assistance	18,927	18,927	18,927	18,927	75,708	
Employee Benefits, FICA & Safety	293,523	293,523	293,523	293,523	1,174,092	
Meter Reading	27,405	27,405	27,405	27,405	109,620	
Depreciation	766,031	789,969	805,929	829,866	3,191,795	
Tax Equivalent	50,000	50,000	50,000	50,000	200,000	
Interest	177,012	188,557	196,253	207,797	769,619	
Bond Costs Amortization	2,118	2,118	2,118	2,118	8,472	
TOTAL EXPENSES	2,584,326	2,575,567	2,592,080	2,652,665	10,404,638	
NET INCOME (LOSS)	707,978	466,703	409,817	491,116	2,075,614	

Internal Service Funds

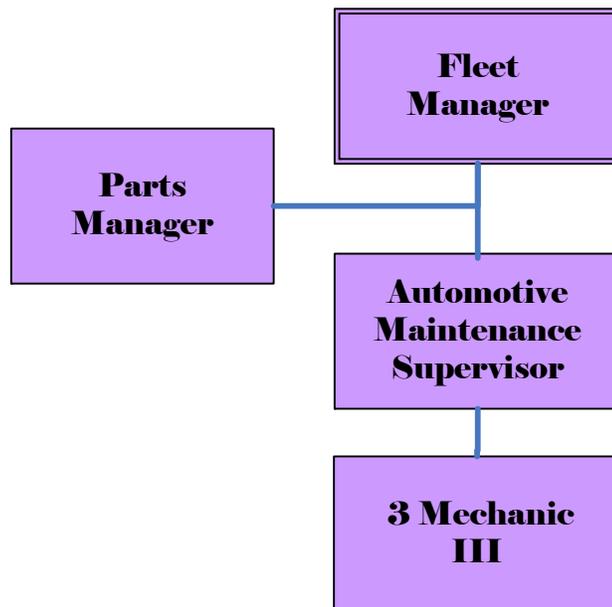
Internal service funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the government and to other government units, on a cost reimbursement basis. The City currently maintains one Internal Service Fund outlined below:

Fleet Management Fund: This fund is used to account for the maintenance of all vehicles owned by the City of Cleveland. The City also maintains vehicles for other governmental agencies.

FLEET MANAGEMENT



PUBLIC WORKS FLEET MANAGEMENT



Fleet Management Fund

Programs, Services, and Functions:

Fleet Management is an internal service fund, which provides the revenues, expenses, and depreciation costs for fleet management services. Vehicles and equipment are owned by fifteen different departments and/or divisions of the city. In addition, fleet personnel provide regular maintenance and/or fuel services for nine outside agencies, including Bradley County Emergency Management, Cleveland Housing Authority, Southeast Tennessee Community Corrections, Bradley-Cleveland Community Services Agency, Bradley County Courts Community Services, Cleveland State Community College, Charleston Police Department, Bradley County Medical Examiner, and the Ronald McDonald Care Mobile.

Monthly billings are submitted to each department for repair parts, labor charges and fuel usage. Rates are reviewed annually during budget preparation. A 30% surcharge is added to parts and contracted services to cover costs of ordering, storage, and overhead. The budget contains a \$.20 per gallon markup on fuel over the City's actual cost. The current labor charge is \$67.00 per hour, which covers a portion of the Fleet indirect overhead.

Fleet management provides recommendations to department managers regarding vehicle and equipment repair and replacement. The preventive maintenance program is critical for maintaining full operations and prolonging vehicle and equipment life.

The fleet facility is located at 3055 Fulbright Road. There are twelve bay doors and each mechanic has his own work bay, with a vehicle lift to speed service and repair work. Each mechanic also has a computer at his work station and has access to online shop repair services. This allows access to factory and aftermarket repair and maintenance information at the speed of the internet. This facility has enhanced mechanics' productivity due to space and accessibility.

The fleet facility also houses a fully stocked parts room, which is very spacious and easily accessible. Eighty percent of the parts needed, for preventive maintenance type work, are available with no waiting. Equipment and diagnostic tools enable the mechanics to diagnose repairs, which eliminates much of the need to send vehicles out to private companies. The department endeavors to increase the in-house productivity and services while decreasing contracted services to outside companies. There is also equipment for parts fabrication which, in the past, had to be sent to outside vendors. Therefore, many parts can be prepared in-house without the prior downtime, expense of shipping, and inconvenience.

It is important that continual training be provided for the staff to remain certified technicians. ACDelco has a web based internet training format which offers instruction in various technical and business courses (75 courses each, with 60 being web-based and 15 providing hands-on training in an Alpharetta, GA facility). This service is provided nation-wide, at no cost to fleet management facilities, through ACDelco. When areas of

training are completed, certificates are provided by the company, and these are recorded in employee's personnel files. These are equivalent to ASE certification. The time spent in training by each mechanic is also documented through the Fleet CFA program. This type of training is convenient, less expensive, and reduces time spent in travel and away from the job. Presently, there are three employees participating in this training program. Each mechanic is required to complete forty hours of training annually. We also have our Automotive Maintenance Supervisor certified as an ASE technician. We have begun to increase our staff training in other areas, such as welding and fabrication. This will enable our mechanics to provide more services in house rather than using contracted vendors.

During the last few years, we have been experiencing some notable changes within the fleet department that have impacted our budget. We have received new equipment and vehicles in some of our internal departments which affect our services since the equipment and vehicles are in good condition and require less service. We also received notification from Bradley County that effective March 2015 they would be providing their own fleet repairs and fuel farm for Fire & Rescue and Ambulance services.

EXPENDITURE SUMMARY	FY 2014 Actual	FY 2015 Budgeted	FY 2016 Proposed	Percentage Increase
Personnel Expenditures	\$454,951	\$481,100	\$433,700	-10%
Operating Expenditures	\$180,612	\$235,900	\$191,400	-19%
Capital Outlay & Debt Service	\$1,582	\$4,800	\$3,700	-23%
Total Expenditures	\$637,145	\$721,800	\$628,800	-2%
FTE's	6	6	6	

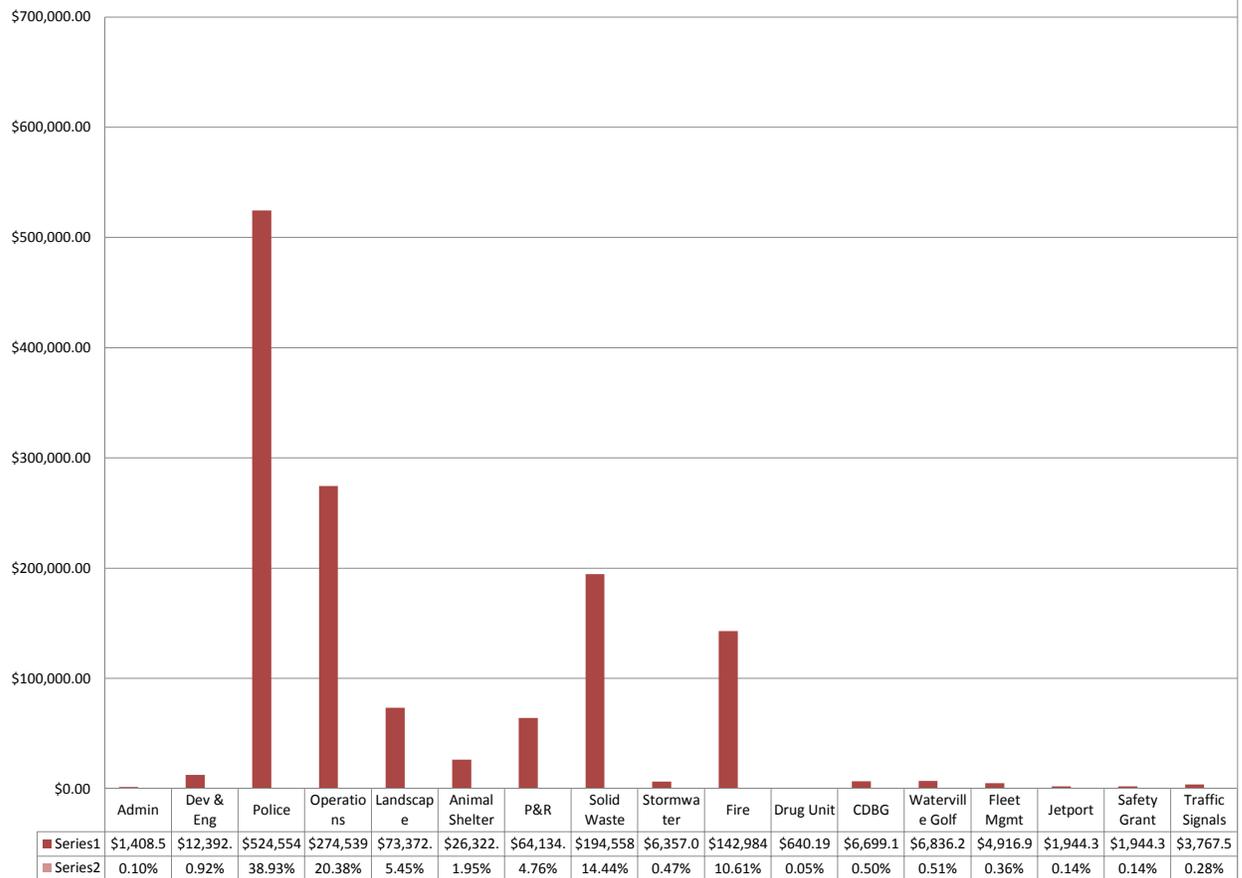
Goals and Objectives:

- Provide a quality preventive maintenance program for all City vehicles and equipment in a cost-effective manner.
- Reduce the number of emergency repairs, and therefore unexpected operational downtime by 5%.
- Decrease contracted services to outside vendors by increasing internal service performance by 2%.
- Increase billable hours by 5%.
- Improve the training and certification levels of all staff.

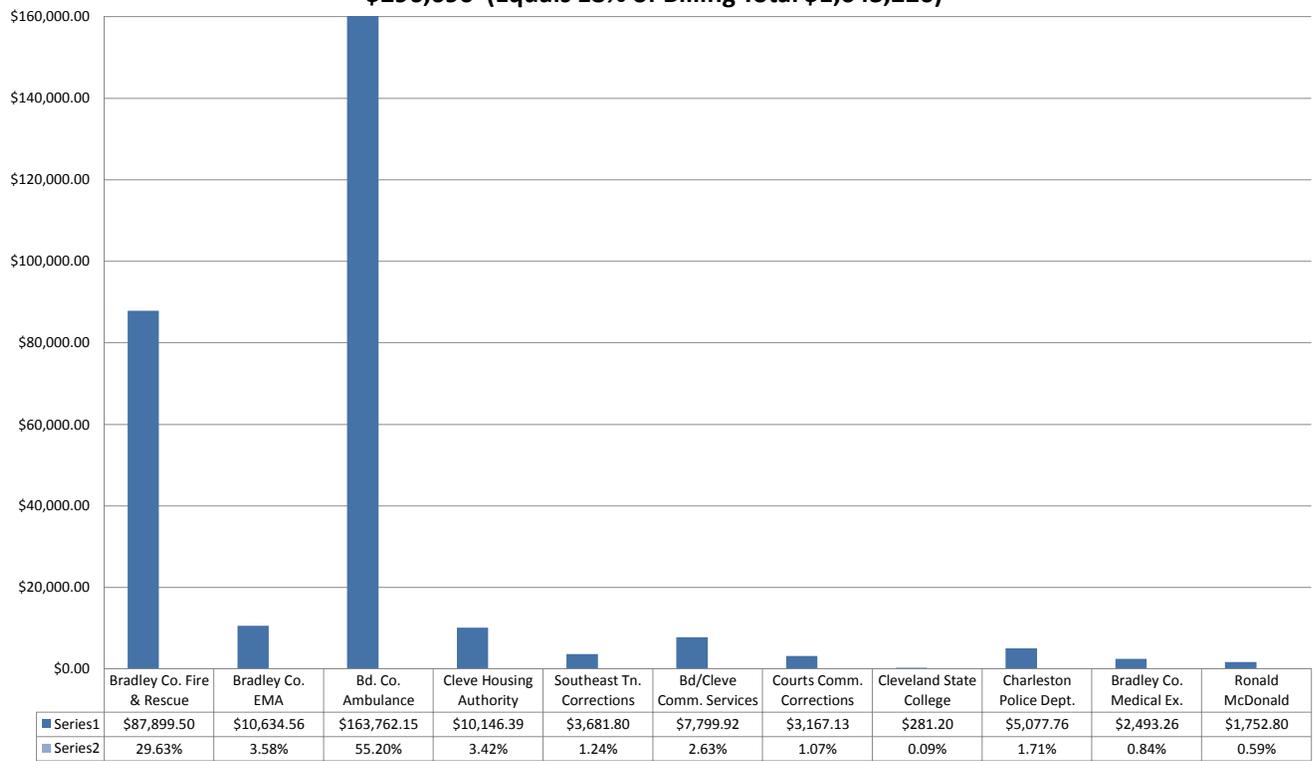
Performance Measures:

Measure Description	FY2013 (Actual)	FY2014 (Actual)	FY2015 (Estimated)	FY2016 (Projected)
# of Vehicles and Heavy Equipment	371	319	319	300
# of Mechanics	4	4	3	3
# of Other Garage Personnel	3	3	3	3
# of Training Hours	228	119.5	120	120
Vehicles per Mechanic	74	80	106	100
# of Repair Orders (Scheduled & Non-scheduled)	3,608	1,974	1,669	1,500
# of Repair Orders per Mechanic	721	493	556	566
# of Jobs Completed from Repair Orders	8,309	7,629	6,616	6,000
# of Emergency Repairs	131	117	118	100
Labor Rate	\$67	\$67	\$67	\$67
% of Operating Budget for Contracted Svcs.	41%	32%	25%	30%
% of Mechanic Hours Billed (Billable Hrs.)	52%	59%	59%	60%

**Fleet Management
2013-14 Department Percentages of Maintenance & Fuel Costs
\$1,346,529 (Equals 82% of Billing Total \$1,643,226)**



Fleet Management
2013-14 Outside Agencies Percentage of Maintenance & Fuel Costs
\$296,696 (Equals 18% of Billing Total \$1,643,226)



CITY OF CLEVELAND						
FUND #511 - FLEET MANAGEMENT FUND						
REVENUES						
OBJECT CODE		2013-2014 ACTUAL BUDGET	2014-2015 ORIGINAL BUDGET	2014-2015 AMENDED BUDGET	2015-2016 REQUESTED BUDGET	2015-2016 PROPOSED BUDGET
Sales Revenue:						
36512	FUELS MARKUP	52,267	52,000	52,000	45,000	45,000
36534	PARTS	444,617	425,000	425,000	450,000	450,000
36536	LESS: COST OF GOODS SOLD	(358,889)	(326,923)	(326,923)	(346,154)	(346,154)
Subtotal:		137,995	150,077	150,077	148,846	148,846
Operating Revenues:						
34330	CHARGES FOR SVCS-INTERNAL	329,226	306,600	306,600	313,500	313,500
34331	CHARGES FOR SVCS-CONTR.	107,356	117,000	117,000	58,500	58,500
Subtotal:		436,582	423,600	423,600	372,000	372,000
Other Income:						
36110	INTEREST INCOME	63	100	100	0	0
36990	MISCELLANEOUS	120	200	1,555	0	0
36992	GAIN (LOSS) SALE OF ASSETS	0	0	351	0	0
Subtotal:		183	300	2,006	0	0
	TOTAL REVENUES	574,760	573,977	575,683	520,846	520,846
EXPENDITURES						
DEPARTMENT #43170						
OBJECT CODE		2013-2014 ACTUAL BUDGET	2014-2015 ORIGINAL BUDGET	2014-2015 AMENDED BUDGET	2015-2016 REQUESTED BUDGET	2015-2016 PROPOSED BUDGET
Personnel and fringe benefits:						
111	SALARIES	315,362	330,400	330,400	296,100	296,100
112	OVERTIME	3,829	5,400	5,400	5,600	5,600
131	SERVICE AWARDS	250	300	300	0	0
132	LONGEVITY	3,400	3,800	3,800	3,400	3,400
133	SOLD VACATION	1,837	2,200	2,200	3,000	3,000
134	CHRISTMAS BONUS	758	800	800	700	700
140	DENTAL INSURANCE	3,147	3,400	3,400	3,000	3,000
141	SOCIAL SECURITY TAXES	23,806	26,400	26,400	23,700	23,700
142	HEALTH INSURANCE EXP	44,565	46,100	46,100	42,100	42,100
143	RETIREMENT EXPENSE	53,801	57,400	57,400	51,500	51,500
144	LIFE & DISABILITY INSURANCE	3,919	4,400	4,400	3,300	3,300
145	VISION INSURANCE	0	0	0	800	800
149	WORKER'S COMP CLAIMS	277	500	500	500	500
Subtotal:		454,951	481,100	481,100	433,700	433,700
Operating expenditures:						
211	POSTAGE EXPENSE	151	500	500	500	500
221	PRINTING EXPENSE	0	200	200	200	200
237	ADVERTISING	0	200	200	200	200
239	MEMBERSHIP DUES/LICENSING	4,489	2,600	2,600	4,500	4,500
241	UTILITIES	18,163	23,100	20,300	21,400	21,400
245	TELEPHONE EXPENSE	9,553	9,600	10,400	10,400	10,400

EXPENDITURES						
DEPARTMENT #43170						
OBJECT CODE		2013-2014 ACTUAL BUDGET	2014-2015 ORIGINAL BUDGET	2014-2015 AMENDED BUDGET	2015-2016 REQUESTED BUDGET	2015-2016 PROPOSED BUDGET
261	VEHICLE MAINT(GARAGE)	2,579	8,000	8,000	8,000	8,000
263	CONT SVCS-VEH MAINT	57,033	90,000	90,000	45,000	45,000
266	BUILDING MAINTENANCE	7,489	8,500	8,500	8,500	8,500
269	CTRL FUEL MAINT & SUPPLIES	8,308	10,000	10,000	10,000	10,000
283	TRAVEL/TRAINING EXPENSE	0	1,000	1,000	1,000	1,000
298	CONT SVCS-PEST CONTROL	211	300	300	300	300
319	OFFICE EXPENSE	3,171	3,500	3,500	3,500	3,500
322	WASTE DISPOSAL SUPPLIES	1,601	4,000	4,000	4,000	4,000
324	JANITORIAL EXPENSE	3,177	4,400	4,400	4,000	4,000
326	UNIFORM EXPENSE	1,808	3,800	3,800	3,000	3,000
331	GASOLINE EXPENSE	5,407	6,800	6,800	6,000	6,000
511	INS-BLDGS & CONTENTS	2,261	2,300	2,600	2,600	2,600
512	INS-VEHICLES & EQUIP	1,342	1,400	1,100	1,400	1,400
513	INS-GENERAL LIABILITY	2,092	2,100	2,400	2,400	2,400
514	WORKER'S COMPENSATION	10,176	10,200	11,500	11,500	11,500
540	DEPRECIATION EXPENSE	32,481	31,400	32,600	31,800	31,800
545	COMPUTER SOFTWARE MAINT	9,120	10,700	10,700	10,700	10,700
599	MISCELLANEOUS	0	500	500	500	500
Subtotal:		180,612	235,100	235,900	191,400	191,400
Capital outlay and debt service:						
941	EQUIPMENT & TOOLS	1,582	2,500	4,800	2,500	2,500
942	COMPUTER EQUIPMENT	0	1,200	0	1,200	1,200
Subtotal:		1,582	3,700	4,800	3,700	3,700
	TOTAL EXPENDITURES	637,145	719,900	721,800	628,800	628,800

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Trust Funds

Trust funds are used to account for assets held by the City in a trustee capacity. A “non-expendable” trust fund stipulates that only earnings and not principal may be spent. The City currently maintains one Trust Fund outlined below:

Meiler Estate Trust Fund: This fund is used to account for funds bequeathed to the City of Cleveland Animal Control by John and Elizabeth Meiler. The Meilers were described as a quiet couple who had a great love for their poodles and friends in the Cleveland area. With their generous gifts, the City has been able to improve the building and equipment needed to operate this division of the City.

MEILER ESTATE TRUST FUND



Meiler Estate Trust Fund

Organization Chart:

No Personnel are funded out of this fund.

Programs, Services, and Functions:

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

EXPENDITURE SUMMARY	FY 2014 Actual	FY 2015 Budgeted	FY 2016 Proposed	Percentage Increase
Personnel Expenditures	\$0	\$0	\$0	0%
Operating Expenditures	\$0	\$0	\$0	0%
Capital Outlay & Debt Service	\$0	\$0	\$0	0%
Total Expenditures	\$0	\$0	\$0	0%

Goals and Objectives:

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

Performance Measures:

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

CITY OF CLEVELAND						
FUND #126 - MEILER ESTATE TRUST FUND						
REVENUES						
OBJECT CODE		2013-2014 ACTUAL	2014-2015 ORIGINAL BUDGET	2014-2015 AMENDED BUDGET	2015-2016 REQUESTED	2015-2016 PROPOSED
36110	INTEREST INCOME	1,169	1,000	1,000	1,000	1,000
36731	ESTATE OF JOHN MEILER	0	0	0	0	0
	TOTAL REVENUES	1,169	1,000	1,000	1,000	1,000
EXPENDITURES						
DEPARTMENT # 51600						
OBJECT CODE		2013-2014 ACTUAL	2014-2015 ORIGINAL BUDGET	2014-2015 AMENDED BUDGET	2015-2016 REQUESTED	2015-2016 PROPOSED
762	TRANS TO CIP - TRUCK	0	0	0	0	0
	TOTAL EXPENDITURES	0	0	0	0	0

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Glossary of Terms

Accrual Basis - A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

Activity - Departmental efforts which contribute to the achievement of a specific set of program objectives; the smallest unit of the program budget.

Ad Valorem Taxes - Commonly referred to as property taxes, are levied on both real and personal property according to the property's valuation and the tax rate.

Allot - To divide an appropriation into amounts, which may be encumbered or expended during an allotment period.

Amortization - A method of measuring the consumption of the value of long-term assets in regular installments over a period of time.

Annualize - Taking changes that occurred mid-year and calculating their cost for a full year, for the purpose of preparing an annual budget.

Appropriation - A legal authorization to incur obligations and to make expenditures for specific purposes.

Assessed Valuation - The valuation set upon real estate and certain personal property by the Assessor as a basis for levying property taxes.

Assessment Ratio - The ratio at which the tax rate is applied to the tax base.

Asset - Resources owned or held by a government which have monetary value.

Attrition - A method of achieving reduction in personnel by not refilling the positions vacated through resignation, reassignment, transfer, retirement, or means other than layoffs.

Authorized Positions - Employee positions, which are authorized in the adopted budget, to be filled during the year.

Available (Undesignated) Fund Balance - This refers to the funds remaining from the prior year which are available for appropriation and expenditure in the current year.

Balanced Budget - The sum of estimated net revenues is equal to planned expenditures.

Base Budget - Cost of continuing the existing levels of service in the current budget year.

Bond - A long-term I.O.U. or promise to pay. It is a promise to repay a specified amount of money (the face amount of the bond) on a particular date (the maturity date). Bonds are primarily used to finance capital projects.

General Obligation (G.O.) Bond - This type of bond is backed by the full faith, credit and taxing power of the government.

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

Bond Refinancing - The payoff and re-issuance of bonds, to obtain better interest rates and/or bond conditions.

Budget - A plan of financial activity for a specified period of time (fiscal year or biennium) indicating all planned revenues and expenses for the budget period.

Budgetary Basis - This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, cash, or modified accrual.

Budget Calendar - The schedule of key dates that a government follows in preparation and adoption of the budget.

Budgetary Control - The control or management of a government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

Capital Assets - Assets of significant value and having a useful life of several years. Capital assets are also called fixed assets. The City of Cleveland defines them as assets costing at least \$500 and a useful life of two or more years.

Capital Budget - The appropriation of bonds or operating revenue for improvements to facilities, and other infrastructure.

Capital Improvements - Expenditures related to the acquisition, expansion or rehabilitation of an element of the government's physical plant; sometimes referred to as infrastructure. It also includes vehicle and equipment replacement.

Capital Improvements Program (CIP) - A plan for capital outlay to be incurred each year over a fixed number of years to meet capital needs arising from the government's long-term needs.

Capital Outlay - Fixed assets which have a value of \$500 or more and have a useful economic lifetime of more than one year; or, assets of any value if the nature of the item is such that it must be controlled for custody purposes as a fixed asset.

Capital Project - Major construction, acquisition, or renovation activities which add value to a government's physical assets or significantly increase their useful life. Also called capital improvements.

Capital Project Funds - Funds used to account for financial resources segregated for the acquisition or construction of major capital facilities other than those financed by enterprise operations.

Capital Reserve - An account used to segregate a portion of the government's equity to be used for future capital program expenditures. The amount of capital reserve is roughly equal to the government's annual equipment depreciation and an amount identified as being needed for future capital acquisition.

Commodities - Expendable items that are consumable or have a short life span. Examples include office supplies, gasoline, minor equipment, and asphalt.

Constant or Real Dollars - The presentation of dollar amounts adjusted for inflation to reflect the real purchasing power of money as compared to a certain point in time in the past.

Consumer Price Index (CPI) - A statistical description of price levels provided by the U.S. Department of Labor. The index issued as a measure of the increase in the cost of living (i.e., economic inflation).

Contingency - A budgetary reserve set-aside for emergencies or unforeseen expenditures not otherwise budgeted.

Contractual Services - Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include utilities, rent, maintenance agreements, and professional consulting services.

Cost-of-living Adjustment (COLA) - An increase in salaries to offset the adverse effect of inflation on compensation.

Debt Service - The cost of paying principal and interest on borrowed money according to a predetermined payment schedule.

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

Dedicated Tax - A tax levied to support a specific government program or purpose.

Deficit - The excess of an entity's liabilities over its assets or the excess of expenditures or expenses over revenues during a single accounting period.

Department - The basic organizational unit of government which is functionally unique in its delivery of services.

Depreciation - Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

Development-related Fees - Those fees and charges generated by building, development and growth in a community. Included are building and street permits, development review fees and zoning, platting and subdivision fees.

Disbursement - The expenditure of monies from an account.

Distinguished Budget Presentation Awards Program - A voluntary awards program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents.

Employee (or Fringe) Benefits - Contributions made by a government to meet commitments or obligations for employee fringe benefits. Included are the government's share of costs for Social Security and the various pensions, medical and life insurance plans.

Encumbrance - The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a specified future expenditure.

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

Entitlements - Payments to which local governmental units are entitled, pursuant to an allocation formula determined by the agency providing the monies, usually the state or the federal government.

Expenditure - The payment of Cash on the transfer of property or services for the purpose of acquiring an asset, service or settling a loss.

Expense - Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest or other charges.

Fiscal Policy - A government's policies with respect to revenues, spending, and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

Fiscal Year - A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization. The City's fiscal year is July 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.

Full Faith and Credit - A pledge of a government's taxing power to repay debt obligations.

Full-time Equivalent Position (FTE) - A part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours per year. For example, a part-time typist working for 20 hours per week would be the equivalent to .5 of a full-time position.

Function - A group of related activities aimed at accomplishing a major service of regulatory program for which a government is responsible (e.g., public safety).

Fund - A fiscal entity with revenues and expenses which are segregated for the purpose of carrying out a specific purpose or activity.

Fund Balance - The excess of the assets of a fund over its liabilities, reserves, and carryover.

GAAP - Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

GASB - Governmental Accounting Standards Board. Ultimate authoritative accounting and financial reporting standard-setting body for state and local governments.

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

Goal - A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless.

Governmental Funds - Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds.

Grants - A contribution by a government or other organization to support a particular function. Grants may be classified as either operational or capital, depending upon the grantee.

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

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

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

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

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

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

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

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

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

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

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

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.

Mill - The property tax rate which is based on the valuation of property. A tax rate of one mill produces one dollar of taxes on each \$1,000 of assessed property valuation.

Net Budget - The legally adopted budget less all interfund transfers and interdepartmental charges.

Nominal Dollars - The presentation of dollar amounts not adjusted for inflation. Adjusting for inflation would be done to reflect the real purchasing power of money today.

Non-major Fund - All funds not meeting the requirements for being a major fund. See Major Fund definition for criteria.

Object of Expenditure - An expenditure classification, referring to the lowest and most detailed level of classification, such as electricity, office supplies, asphalt, and furniture.

Objective - Something to be accomplished in specific, well-defined, and measurable terms and that is achievable within a specific time frame.

Obligations - Amounts which a government may be legally required to meet out of its resources. They include not only actual liabilities, but also encumbrances not yet paid.

Operating 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.

Output Indicator - A unit of work accomplished, without reference to the resources required to do the work (e.g., number of permits issued, number of refuse collections made, or number of burglary arrests made). Output indicators do not reflect the effectiveness or efficiency of the work performed.

Pay-as-you-go-Basis - A term used to describe a financial policy by which capital outlays are financed from current revenues rather than through borrowing.

Performance Budget - A budget wherein expenditures are based primarily upon measurable performance of activities and work programs.

Performance Indicators - Specific quantitative and qualitative measures of work performed as an objective of specific departments or programs.

Performance Measure - Data collected to determine how effective or efficient a program is in achieving its objectives.

Personal Services - Expenditures for salaries, wages, and fringe benefits of a government's employees.

Prior-Year Encumbrances - Obligations from previous fiscal years in the form of purchase orders, contracts or salary commitments which are chargeable to an appropriation, and for which a part of the appropriation is reserved. The cease to be encumbrances when the obligations are paid or otherwise terminated.

Program - A group of related activities performed by one or more organizational units for the purpose of accomplishing a function for which the government is responsible.

Program Budget - A budget which allocates money to the functions or activities of a government rather than to specific items of cost or to specific departments.

Program Performance Budget - A method of budgeting whereby the services provided to the residents are broken down in identifiable service programs or performance units. A unit can be a department, a division, or a workgroup. Each program has an identifiable service or output and objectives to effectively provide the service. The effectiveness and efficiency of providing the service by the program is measured by performance indicators.

Program Revenue (Income) - Revenues earned by a program, including fees for services, license and permit fees, and fines.

Proprietary Funds - Funds that focus on the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. There are two different types of proprietary funds: enterprise funds and internal service funds.

Purpose - A broad statement of the goals, in terms of meeting public service needs that a department is organized to meet.

Reserve - An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.

Resolution - A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

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

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

Revenue - Sources of income financing the operations of government.

Service Level - Services or products which comprise actual or expected out-put of a given program. Focus is on results, not measures of workload.

Source of Revenue - Revenues are classified according to their source or point of origin.

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

Supplemental Appropriation - An additional appropriation made by the governing body after the budget year or biennium has started.

Supplemental Requests - Programs and services which departments would like to have added (in priority order) over their target budget, or if revenue received is greater than anticipated.

Target Budget - Desirable expenditure levels provided to departments in developing the coming year's recommended budget. Based on the prior year's adopted budget, excluding one-time expenditures, projected revenues and reserve requirements.

Tax Levy - The resultant product when the tax rate per one hundred dollars is multiplied by the tax base.

Taxes - Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments.

Transfers In/Out - Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

Trust Funds - Funds used to account for assets held by the city in a trustee capacity. A "non-expendable" trust fund stipulates that only earnings and not principal may be spent.

Unencumbered Balance - The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purposes.

Unreserved Fund Balance - The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

User Charges - The payment of a fee for direct receipt of a public service by the party who benefits from the service.

Variable Cost - A cost that increases/decreases with increases/decreases in the amount of service provided such as the payment of a salary.

Working Capital - Excess of current assets over current liabilities.

Workload Indicator - A unit of work to be done (e.g., number of permit applications received, the number of households receiving refuse collection service, or the number of burglaries to be investigated).

Work Years - The amount of personnel resources required for a program expressed in terms of the "full-time equivalent" number of employees. One "work year" is equal to one full-time, year round employee. For most categories, this equals 2,080 hours year (40 hours per week times 52 weeks). The number of hours a part-time employee is budgeted to work during the year is divided by 2,080 to arrive at the equivalent number of "work years" for the position.

Source: The Best of Government Budgeting:
A Guide to Preparing Budget Documents
By: Dennis Strachota
Government Finance Officers Association, 1994
And Miscellaneous Sources

Acronyms

ACCRA	American Chamber of Commerce Research Assoc. aka Council for Comm. and Econ. Research	EDC	Economic Development Council
ACT	American College Test	ERU	Equivalent Residential Unit
ADA	American with Disabilities Act	ESOL	English as a Second or Other Language
ADA	Average Daily Attendance	FAA	Federal Aviation Administration
ADM	Average Daily Membership	FASB	Financial Accounting Standards Board
AED	Automated External Defibrillator	FBO	Fixed Base Operator
AMI	Advanced Metering Infrastructure	FHWA	Federal Highway Administration
BCEMS	Bradley County Emergency Medical Service	FLSA	Fair Labor Standards Act
BCRS	Bradley County Rescue Squad	FMLA	Family Medical Leave Act
BCVFD	Bradley County Volunteer Fire Department	FOLA	Friends of the Library Association
BEP	Basic Education Program	FTA	Federal Transit Administration
BFI	Browning-Ferris Industries	FTE	Full Time Equivalency
CAFR	Comprehensive Annual Financial Report	GAAP	Generally Accepted Accounting Principles
CALEA	Communications Assistance in Law Enforcement Act	GASB	Governmental Accounting Standards Board
CBCPL	Cleveland Bradley County Public Library	GED	General Equivalency Diploma
CCS	Cleveland City Schools	GFOA	Government Finance Officer Association
CDBG	Community Development Block Grant	GIS	Geographic Information System
CFD	Cleveland Fire Department	GLTDAG	General Long Term Debt Accounting Group
CHS	Cleveland High School	GO	General Obligation
CID	Criminal Investigations Division	GPS	Global Positioning System
CINI	Capital Improvement Needs Inventory	HCI	Healthy Community Initiative
CIP	Capital Improvements Program	HUD	Housing and Urban Development
COLA	Cost of Living Adjustment	ICEAS	Intermittent Cycle Extended Aeration System
CPI	Consumer Price Index	ISO	Insurance Services Office
CPR	Cardiopulmonary Resuscitation	KRZR	Cleveland Regional Jetport
CRJ	Cleveland Regional Jetport	KWH	Kilowatt-Hour
CSA	Central Service Association	LEAF	Law Enforcement Academic and Fitness Academy
CUAMPO	Cleveland Urban Area Metro Planning Org.	LGIP	Local Government Investment Pool
CUB	Cleveland Utilities Board	LIC	Local Interstate Connector
DARE	Drug Awareness and Resistance Education	LMI	Low and Moderate Income
DEFY	Drug Education for Youth	LRTP	Long Range Transportation Plan
ECD	Bradley County E 911 ECD	MPO	Metropolitan Planning Organization
NCIC	National Crime Information Center	MSDS	Material Safety Data Sheets
NDB	Non-Directional Beacon	SR-2	Soil Restoration and Recycling
		STP	Surface Transportation Program

Acronyms

NPDES	National Pollutant Discharge Elimination System	TAMP	Traffic Access Management Program
OPEB	Other Post-Employment Benefits	TCA	Tennessee Code Annotated
OSHA	Occupational Safety and Health Administration	TCC	Technical Coordinating Committee
PARTAS	Parks and Recreation Technical Assistance Svc.	TCRS	Tennessee Consolidated Retirement System
PHA	Public Housing Authority	TDEC	Tennessee Department of Environment & Conservation
PILOT	Payment in Lieu of Taxes	TDML	Total Daily Maximum Loads
PSPP	Political Subdivision Pension Plan	TDOT	Tennessee Department of Transportation
RFID	Radio Frequency Identification	THDA	Tennessee Housing Development Agency
RPO	Rural Planning Organization	TIP	Transportation Improvement Plan
RTP	Recreation Trails Program	TMBF	Tennessee Municipal Bond Fund
SBCCI	Southern Building Code Congress International	TML	Tennessee Municipal League
SCI	Smart Communities Initiative	TOSHA	Tennessee Occupational Safety and Health Act
SETHEPP	State Employees, Teachers, and Higher Education Employee Pension Plan	TRAC	Total Resources Against Crime
SETHRA	Southeast Tennessee Human Resource Agency	TVA	Tennessee Valley Authority
SFU	Single Family Unit	UA	US Census Urban Area
SRF	TN State Revolving Loan Fund	UPWP	Unified Planning Work Program
SRT	Special Response Team	VISTA	Volunteers in Service to America

Authorized Employees By Fund, Department, and Position Classification

Position Classification by Fund and Department	Position Grade	FY 2013 ORIGINAL BUDGET		FY2014 ORIGINAL BUDGET		FY 2015 ORIGINAL BUDGET		FY2016 PROJECTED BUDGET	
		Full-time	Part-time	Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
General Fund:									
GENERAL GOVERNMENT AND LEGISLATIVE									
		1	10	1	10	1	0	1	0
Executive Assistant	27	1	0	1	0	1	0	1	0
ADMINISTRATION & FINANCE									
		14	0.58	14	0.58	14	0.58	15	0.58
City Manager	34	1	0	1	0	1	0	1	0
Assistant City Manager/Purch.Agent	33	1	0	1	0	1	0	1	0
Finance Director/City Clerk	32	1	0	1	0	1	0	1	0
Human Resources Director	31	1	0	1	0	1	0	1	0
Wellness, Safety & Risk Manager	27	1	0	1	0	1	0	1	0
Sr. Accountant	27	1	0	1	0	1	0	1	0
Social Media Relations/Grants Coord.	26	0	0	0	0	0	0	1	0
Executive Secretary	25	1	0	1	0	1	0	1	0
Payroll Admin./HR & Purch.Assistant	25	1	0	1	0	1	0	1	0
Administrative Assistant	24	1	0	1	0	1	0	1	0
Accounts Payable Clerk	23	1	0	1	0	1	0	1	0
Accounting Clerk	22	2	0	2	0	2	0	2	0
Municipal Court Clerk	22	1	0	1	0	1	0	1	0
Central Receptionist	21	1	0	1	0	1	0	1	0
PT Janitorial	N/A	0	0.38	0	0.38	0	0.38	0	0.38
MIS Director	N/A	Contract w/CU		Contract w/CU		Contract w/CU		Contract w/CU	
Part-time, by FTE	N/A	0	0.2	0	0.2	0	0.2	0	0.2
FIRE DEPARTMENT									
		90	0	92	0	92	0	92	0
Fire Chief	32	1	0	1	0	1	0	1	0
Battalion Commander	29	3	0	3	0	3	0	3	0
Arson/Fire Marshall	28	1	0	1	0	1	0	1	0
Captain	28	5	0	5	0	5	0	5	0
Lieutenant	27	13	0	13	0	16	0	16	0
Training Captain	27	1	0	0	0	1	0	1	0
Fire Inspector	27	2	0	3	0	3	0	3	0
Driver/Engineer	26	24	0	24	0	21	0	21	0
Firefighter	25	39	0	41	0	40	0	40	0
Administrative Assistant	24	1	0	1	0	1	0	1	0

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Position Classification by Fund and Department	Position Grade	FY 2013 ORIGINAL BUDGET		FY 2014 ORIGINAL BUDGET		FY 2015 ORIGINAL BUDGET		FY 2016 PROJECTED BUDGET	
		Full-time	Part-time	Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
		DEVELOPMENT & ENGINEERING SERVICES							
		8	0.38	14	0.38	14	0.38	15	0.38
DES Director	32	1	0	1	0	1	0	1	0
City Engineer	30	0	0	1	0	1	0	1	0
Planning Director	30	0	0	1	0	1	0	1	0
Transportation Project Manager	30	0	0	0	0	0	0	1	0
Chief Building Official	29	1	0	1	0	1	0	1	0
Staff Engineer	28	0	0	1	0	1	0	1	0
Senior Planner	28	1	0	1	0	0	0	0	0
Planner	27	1	0	1	0	1	0	1	0
Plans Examiner/Inspector	27	0	0	1	0	1	0	1	0
Property Maintenance Official	27	0	0	1	0	1	0	0	0
Deputy Building Official	27	1	0	0	0	0	0	0	0
Building Inspector	26	0	0	1	0	1	0	2	0
Mechanical Inspector	26	1	0	0	0	0	0	0	0
Plumbing Inspector	26	1	0	0	0	0	0	0	0
Engineering Technician	26	0	0	1	0	1	0	1	0
Construction Inspector	26	0	0	1	0	1	0	1	0
Business Tax Inspector/Permit Clerk	25	0	0	1	0	1	0	1	0
Administrative Assistant	24	1	0	1	0	1	0	1	0
Secretary/Permit Clerk	23	0	0	1	0	1	0	1	0
Permit Clerk	22	0	0	0	0	0	0	0	0
Part-time Janitorial, by FTE	N/A	0	0.38	0	0.38	0	0.38	0	0.38
POLICE DEPARTMENT									
		96	2.92	103	2.92	103	2.92	104	2.92
Police Chief	32	1	0	1	0	1	0	1	0
Captain	29	2	0	2	0	2	0	2	0
Lieutenant	28	9	0	9	0	9	0	9	0
Sergeant	27	9	0	9	0	9	0	9	0
Detective	27	9	0	9	0	9	0	9	0
Crime Scene Technician	26	2	0	2	0	2	0	2	0
Support Services Manager	26	1	0	1	0	1	0	1	0
Codes Enforcement Officer	26	1	0	1	0	1	0	1	0
Master Police Officer (2 SRO)	25+1	3	0	3	0	3	0	2	0
Police Officer/K-9 (SRO)	25+1	3	0	2	0	2	0	2	0
Police Officer/Bomb Tech/SRT(-3 SRO)	25+1	15	0	15	0	15	0	15	0
Community Police Officers	25+1	2	0	2	0	2	0	2	0
Police Officer (3 SRO)	25	24	0	36	0	36	0	37	0
COPS Grant**	25	4	0	0	0	0	0	0	0
Housing Officer***	25	1	0	1	0	1	0	1	0
Administrative Assistant	24	1	0	1	0	1	0	1	0
Property/Evidence Clerk	23	1	0	1	0	1	0	1	0
Secretary	23	3	0	3	0	3	0	3	0
Secretary-Quarter Master	23	1	0	1	0	1	0	1	0
Police Records Clerk	22	4	0	4	0	4	0	4	0
Receptionist	21	0	0	0	0	0	0	1	0
PT Court Liaison by FTE	22	0	0.46	0	0.46	0	0.46	0	0.46
PT School Crossing Guards by FTE (13)	N/A	0	2.46	0	2.46	0	2.46	0	2.46

COPS Grant-This position is funded by COPS ARRA Grant through 6/30/2013 *Housing Officer-This position is funded by Cleveland Housing Authority

Authorized Employees By Fund, Department, and Position Classification

Position Classification by Fund and Department	Position Grade	FY 2013 ORIGINAL BUDGET		FY 2014 ORIGINAL BUDGET		FY 2015 ORIGINAL BUDGET		FY 2016 PROJECTED BUDGET	
		Full-time	Part-time	Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
PUBLIC WORKS-OPERATIONS		20	0.975	21	0.375	21	0.375	21	0.375
Director of Public Works	32	1	0	1	0	1	0	1	0
General Supervisor II	27	1	0	1	0	1	0	1	0
General Supervisor I	26	1	0	1	0	1	0	1	0
Building Maint. Supervisor	26	1	0	1	0	1	0	1	0
Support Services Manager	26	1	0	1	0	1	0	1	0
Sign & Marking Supervisor	26	1	0	1	0	1	0	1	0
Construction Inspector/Safety Coord.	26	1	0	1	0	1	0	1	0
Brick Mason	24	1	0	1	0	1	0	1	0
Motor Equip. Operator III	24	1	0	2	0	2	0	2	0
Motor Equip. Operator II	23	1	0	0	0	0	0	0	0
Secretary	23	1	0	1	0	1	0	1	0
Sign Technician	22	2	0	2	0	2	0	2	0
Motor Equip. Operator I	22	1	0	2	0	3	0	2	0
Public Service Worker	21	5	0	5	0	5	0	5	0
P.T. Janitorial	N/A	0	0.375	0	0.375	0	0.375	0	0.375
P.T. Sign Technician	N/A	0	0.6	0	0	0	0	0	0
CLEVELAND REGIONAL JETPORT		0	0	1	0	1	0	1	0
Airport Manager	31	0	0	1	0	1	0	1	0
ANIMAL CONTROL		8	0	8	0	6	0	6	0
Animal Control Director	26	1	0	1	0	1	0	1	0
Senior Animal Control Officer	24	2	0	2	0	2	0	2	0
Animal Control Officer	23	2	0	2	0	2	0	2	0
Records Clerk	22	0	0	0	0	1	0	1	0
Animal Control Clerk	21	1	0	1	0	0	0	0	0
Animal Control Attendant	21	2	0	2	0	0	0	0	0
COLLEGE HILL RECREATION CENTER		3	2.2	3	2.2	3	2.2	4	2.3
Recreation Center Supervisor	26	0	0	1	0	1	0	1	0
Recreation Center Supervisor	25	1	0	0	0	0	0	0	0
Asst. Rec. Center Supervisor	23	1	0	1	0	1	0	1	0
Recreation Assistant	21	1	0	1	0	1	0	1	0
Public Service Worker	21	0	1	0	1	0	1	1	1
P.T. Janitorial	N/A	0	0.45	0	0.45	0	0.45	0	0.55
Seasonal, by FTE	N/A	0	0.75	0	0.75	0	0.75	0	1.75

Authorized Employees By Fund, Department, and Position Classification

Position Classification by Fund and Department	Position Grade	FY 2013 ORIGINAL BUDGET		FY2014 ORIGINAL BUDGET		FY 2015 ORIGINAL BUDGET		FY2016 PROJECTED BUDGET	
		Full-time	Part-time	Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
		PARKS & RECREATION DEPT.							
		9	4	9	4	9	0.8	10	0.61
Director of Parks & Recreation	31	1	0	1	0	1	0	1	0
Assistant Director of Parks & Rec.	29	0	0	1	0	1	0	1	0
Parks Superintendent	27	1	0	0	0	0	0	0	0
Playground Inspector	26	0	0	0	0	0	0	1	0
General Supervisor I	26	0	0	1	0	1	0	1	0
Grounds Specialist	24	0	0	0	0	0	0	1	0
Assistant Supervisor	23	1	0	0	0	0	0	0	0
Secretary	23	1	0	1	0	1	0	1	0
Motor Equip. Operator I	22	1	0	1	0	5	0	4	0
Public Service Worker	21	4	0	4	0	0	0	0	0
Seasonal, by FTE	N/A	0	4	0	4	0	0.8	0	0.61
CLEVELAND COMMUNITY CENTER									
		4	3.34	4	3.34	4	3.34	4	1.96
Rec. Ctr./Program Supervisor	26	1	0	1	0	1	0	1	0
Asst. Rec. Center Supervisor	23	1	0	1	0	1	0	1	0
Recreation Assistant	21	1	0	1	0	1	0	1	0
Public Service Worker	21	1	0	1	0	1	0	1	0
P.T. Janitorial	N/A	0	0.45	0	0.45	0	0.45	0	0.21
Seasonal, by FTE	N/A	0	2.89	0	2.89	0	2.89	0	1.75
LANDSCAPING MAINTENANCE									
		7	0	7	0	7	0	9	0
General Supervisor I	26	1	0	1	0	1	0	2	0
Forestry Inspector	25	1	0	1	0	1	0	1	0
Forestry Technician	24	1	0	1	0	1	0	1	0
Motor Eq. Operator II	23	1	0	1	0	1	0	1	0
Motor Eq. Operator I	22	3	0	3	0	3	0	4	0
TINSLEY PARK									
		0	7.04	0	7.34	0	7.34	0	9.11*
Aquatic Director	N/A	0	0	0	0.30	0	0.30	0	0.26
Manager-Concession	N/A	0	0.52	0	0.52	0	0.52	0	0.51
Concession Helper	N/A	0	1.04	0	1.04	0	1.04	0	0.51
Custodian	N/A	0	0.4	0	0.40	0	0.40	0	0
Laborer	N/A	0	0.42	0	0.42	0	0.42	0	0
Park Gatekeeper	N/A	0	0.08	0	0.08	0	0.08	0	0
Pool Manager	N/A	0	0.27	0	0.27	0	0.27	0	0.69
Assistant Pool Manager	N/A	0	0.27	0	0.27	0	0.27	0	1.61
Pool Gatekeeper	N/A	0	0.27	0	0.27	0	0.27	0	0.92
Lifeguard	N/A	0	3.77	0	3.77	0	3.77	0	4.61

*Includes all pool staff for FY2016.

Authorized Employees By Fund, Department, and Position Classification

Position Classification by Fund and Department	Position Grade	FY 2013 ORIGINAL BUDGET		FY 2014 ORIGINAL BUDGET		FY 2015 ORIGINAL BUDGET		FY 2016 PROJECTED BUDGET	
		Full-time	Part-time	Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
WATERVILLE GOLF COURSE:									
		6	3.85	6	3.85	6	3.85	0	0
Golf Course Mgr./Superintendent	29	1	0	1	0	0	0	0	0
Golf Course Mgr./Supervisor	27	0	0	0	0	1	0	0	0
Golf Course Superintendent	26	0	0	0	0	1	0	0	0
Crew Supervisor	23	1	0	1	0	0	0	0	0
Mechanic I	23	1	0	1	0	0	0	0	0
Senior Greenskeeper	23	0	0	0	0	1	0	0	0
Greenskeeper	22	1	0	1	0	0	0	0	0
MEO I	22	0	0	0	0	2	0	0	0
Public Service Worker	21	1	0	1	0	0	0	0	0
Recreation Assistant	21	1	1	1	1	1	1	0	0
Seasonal, by FTE	N/A	0	2.85	0	2.85	0	2.85	0	0
PUBLIC WORKS-ENGINEERING***									
		4	0	0	0	0	0	0	0
City Engineer	30	1	0	0	0	0	0	0	0
Staff Engineer	28	1	0	0	0	0	0	0	0
Assistant to City Engineer	28	0	0	0	0	0	0	0	0
Engineering Technician	26	1	0	0	0	0	0	0	0
Secretary	23	1	0	0	0	0	0	0	0
STORMWATER*									
		2	0	2	0	2	0	0	0
Storm Water/Project Development Mgr.	29	1	0	0	0	0	0	0	0
Storm Water Coordinator	26	0	0	1	0	1	0	0	0
Storm Water Technician	25	1	0	1	0	1	0	0	0
*Stormwater moved to a separate fund in FY2016									

Authorized Employees By Fund, Department, and Position Classification

Position Classification by Fund and Department	Position Grade	FY 2013 ORIGINAL BUDGET		FY 2014 ORIGINAL BUDGET		FY 2015 ORIGINAL BUDGET		FY 2016 PROJECTED BUDGET	
		Full-time	Part-time	Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
		Other Funds:							
SOLID WASTE MANAGEMENT FUND:		13	0.23	13	0	13	0	13	0
General Supervisor	26	1	0	1	0	1	0	1	0
Construction Inspector	26	1	0	0	0	0	0	0	0
Motor Eq. Operator III	24	6	0	6	0	6	0	6	0
Accounting Technician	23	1	0	1	0	1	0	1	0
Motor Equipment Operator II	23	1	0	1	0	1	0	1	0
Motor Equipment Operator I	22	2	0	2	0	2	0	2	0
Public Service Worker	21	1	0.23	2	0	2	0	2	0
STATE STREET AID FUND:		10	0	11	0	11	0	11	0
General Supervisor II	27	1	0	1	0	1	0	1	0
General Supervisor	26	1	0	1	0	1	0	1	0
Motor Equip. Operator III	24	2	0	3	0	3	0	3	0
Brick Mason	24	1	0	1	0	1	0	1	0
Motor Equip. Operator II	23	1	0	1	0	1	0	1	0
Motor Equip. Operator I	22	2	0	2	0	2	0	2	0
Public Service Worker	21	1	0	2	0	2	0	2	0
COMMUNITY DEV. BLOCK GRANT:		2	0	2	0	2	0	2	0
Grants Manager	28	1	0	1	0	1	0	1	0
Codes Enforcement Inspector	25	1	0	1	0	1	0	1	0
FLEET MANAGEMENT FUND:		8	0	7	0	7	0	6	0
Fleet Manager	28	1	0	1	0	1	0	1	0
Maint. Supervisor (auto)	26	1	0	1	0	1	0	1	0
Mechanic III	26	4	0	4	0	4	0	3	0
Parts Manager	25	1	0	1	0	1	0	1	0
Mechanic II	25	1	0	0	0	0	0	0	0
STORMWATER MANAGEMENT FUND:		0	0	0	0	0	0	3	0
Storm Water/Project Development Mgr.	29	0	0	0	0	0	0	0	0
Storm Water Coordinator	26	0	0	0	0	0	0	1	0
Storm Water Technician	25	0	0	0	0	0	0	2	0
TOTALS		305	32.31	318	21.78	316	21.78	317	18.23

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

Salary Grade 21

\$22,039.62 - \$35,675.42

Animal Control Attendant
Central Receptionist
Public Service Worker
Recreation Assistant

Salary Grade 22

\$24,684.38 - \$39,956.47

Accounting Clerk
Animal Control Records Clerk
Call-Taker 911
Court Clerk
Court Liaison
Library Assistant
MEO I
Permit Clerk
Records Clerk
Senior Library Assistant
Sign Technician

Salary Grade 23

\$27,645.50 - \$44,749.61

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

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

Salary Grade 24

\$30,965.02 - \$50,122.91

Administrative Assistant
Brick Mason
Forestry Technician
Grounds Specialist
History Branch Supervisor
MEO III
MSAG Coordinator-911
Senior Animal Control Officer
Telecommunicator
TAC/Records Officer-CBCC

Salary Grade 25

\$34,678.40 - \$56,133.74

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

Salary Grade 26

\$38,840.42 – \$62,870.78

Accountant
Animal Shelter Director
Auto Maintenance Supervisor
Building Inspector
Building Maintenance Supervisor
Children's Librarian
Circulation Librarian
Code Enforcement Officer
Crime Scene Technician
Driver/Engineer-Fire
Engineering Technician
General Supervisor I

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

Salary Grade 26 (cont'd.)

Mechanic III
Mechanical Inspector
Playground Inspector
Plumbing Inspector
Recreation Center Supervisor
Reference Librarian
Sign/Marking Supervisor
Signal Technician
Senior Supervisor-Communications
Social Media Relations/Grants Coordinator
Stormwater Coordinator
Support Services Manager

Salary Grade 27

\$43,502.43 - \$70,417.15

Arson Investigator
Communications Center Assistant Director
Detective
Executive Assistant
Fire Inspector
Fire Lieutenant
General Supervisor II
Planner
Plans Examiner/Inspector
Police Sergeant
Senior Accountant
Training Captain
Wellness/Safety & Risk Manager

Salary Grade 28

\$48,722.40 – \$78,866.68

Fire Captain
Fire Marshall/Training Coordinator
Fleet Manager
Grants Manager
Police Lieutenant
Senior Planner
Staff Engineer
Traffic Engineer

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

Salary Grade 29

\$54,568.95 - \$88,330.46

Assistant Director of Parks & Recreation
Chief Building Official
Communications Center Director
Fire Battalion Commander
Library Director
Police Captain

Salary Grade 30

\$61,116.63 - \$98,929.16

City Engineer
Deputy Director – Public Works
Deputy Fire Chief
Planning Director
Transportation Project Manager

Salary Grade 31

\$68,450.90 – \$110,801.10

Airport Manager
Human Resources Director
Parks & Recreation Director

Salary Grade 32

\$76,664.71 - \$124,096.75

Development and Engineering Services Director
Finance Director/City Clerk
Fire Chief
Police Chief
Public Works Director

Salary Grade 33

\$85,909.88 - \$139,061.85

Assistant City Manager/Purchasing Agent

Salary Grade 34

\$96,168.90 - \$155,668.07

City Manager

CITY OF CLEVELAND
FY16 Salary Schedule
40 Hour Workweek

Salary Grade	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
20 Annual Monthly	19,678.05	20,366.78	21,079.62	21,817.41	22,581.01	23,371.35	24,189.35	25,035.97	25,912.23	26,819.16	27,757.83	28,729.36	29,734.88	30,775.60	31,852.75
20 Annual Hourly	1,639.81	1,697.20	1,756.60	1,818.08	1,881.72	1,947.58	2,015.74	2,086.29	2,159.31	2,234.89	2,313.11	2,394.07	2,477.86	2,564.58	2,654.34
21 Annual Monthly	22,039.62	22,811.01	23,609.40	24,435.73	25,290.98	26,176.16	27,092.33	28,040.56	29,021.98	30,037.75	31,089.07	32,177.18	33,303.39	34,469.00	35,675.42
21 Annual Hourly	1,836.60	1,900.88	1,967.41	2,036.27	2,107.54	2,181.30	2,257.65	2,336.67	2,418.45	2,503.10	2,590.71	2,681.38	2,775.23	2,872.36	2,972.89
22 Annual Monthly	24,684.38	25,548.33	26,442.52	27,368.01	28,325.89	29,317.30	30,343.41	31,405.42	32,504.61	33,642.28	34,819.76	36,038.45	37,299.79	38,605.29	39,956.47
22 Annual Hourly	2,056.99	2,128.99	2,203.50	2,280.62	2,360.45	2,443.06	2,528.57	2,617.07	2,708.67	2,803.47	2,901.59	3,003.15	3,108.26	3,217.05	3,329.64
23 Annual Monthly	27,645.50	28,613.09	29,614.55	30,651.06	31,723.84	32,834.18	33,983.37	35,172.79	36,403.84	37,677.97	38,996.70	40,361.59	41,774.24	43,236.34	44,749.61
23 Annual Hourly	2,303.75	2,384.38	2,467.83	2,554.21	2,643.60	2,736.13	2,831.89	2,931.01	3,033.59	3,139.77	3,249.66	3,363.40	3,481.12	3,602.96	3,729.06
24 Annual Monthly	30,965.02	32,048.79	33,170.50	34,331.47	35,533.07	36,776.73	38,063.91	39,396.15	40,775.02	42,202.14	43,679.22	45,207.99	46,790.27	48,427.93	50,122.91
24 Annual Hourly	2,580.37	2,670.68	2,764.16	2,860.90	2,961.03	3,064.67	3,171.93	3,282.95	3,397.85	3,516.78	3,639.86	3,767.26	3,899.11	4,035.58	4,176.83
25 Annual Monthly	34,678.40	35,892.15	37,148.37	38,448.57	39,794.27	41,187.06	42,628.61	44,120.61	45,664.83	47,263.10	48,917.31	50,629.42	52,401.45	54,235.50	56,133.74
25 Annual Hourly	2,889.81	2,990.95	3,095.64	3,203.99	3,316.13	3,432.19	3,552.32	3,676.65	3,805.33	3,938.52	4,076.36	4,219.04	4,366.70	4,519.54	4,677.72
26 Annual Monthly	38,840.42	40,199.84	41,606.83	43,063.07	44,570.28	46,130.24	47,744.79	49,415.86	51,145.42	52,935.51	54,788.25	56,705.84	58,690.54	60,744.71	62,870.78
26 Annual Hourly	3,236.64	3,349.92	3,467.17	3,588.52	3,714.12	3,844.11	3,978.66	4,117.91	4,262.04	4,411.21	4,565.60	4,725.40	4,890.78	5,061.96	5,239.13
27 Annual Monthly	43,502.43	45,025.02	46,600.90	48,231.93	49,920.04	51,667.25	53,475.60	55,347.25	57,284.40	59,289.35	61,364.48	63,512.24	65,735.17	68,035.90	70,417.15
27 Annual Hourly	3,625.13	3,752.01	3,883.33	4,019.25	4,159.92	4,305.52	4,456.21	4,612.18	4,773.61	4,940.68	5,113.61	5,292.58	5,477.83	5,669.55	5,867.98
28 Annual Monthly	48,722.40	50,427.68	52,192.65	54,019.40	55,910.07	57,866.93	59,892.27	61,988.50	64,158.10	66,403.63	68,727.76	71,133.23	73,622.89	76,199.69	78,866.68
28 Annual Hourly	4,060.12	4,202.23	4,349.30	4,501.53	4,659.08	4,822.15	4,990.93	5,165.61	5,346.41	5,533.53	5,727.20	5,927.66	6,135.12	6,349.85	6,572.10
29 Annual Monthly	54,568.95	56,478.86	58,455.63	60,501.57	62,619.13	64,810.80	67,079.17	69,426.95	71,856.89	74,371.88	76,974.90	79,669.02	82,457.43	85,343.44	88,330.46
29 Annual Hourly	4,547.33	4,706.48	4,871.21	5,041.70	5,218.16	5,400.80	5,589.82	5,785.47	5,987.96	6,197.54	6,414.45	6,638.96	6,871.32	7,111.82	7,360.73
	26,235.1	27,153.3	28,103.7	29,087.3	30,105.3	31,159.0	32,249.6	33,378.3	34,546.6	35,755.7	37,007.2	38,302.4	39,643.0	41,030.5	42,466.6

CITY OF CLEVELAND
FY16 Salary Schedule
40 Hour Workweek

Salary Grade	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
30 Annual	61,116.63	63,255.72	65,469.67	67,761.11	70,132.74	72,587.39	75,127.95	77,757.43	80,478.94	83,295.70	86,211.05	89,228.44	92,351.43	95,583.73	98,929.16
Monthly	5,092.95	5,271.21	5,455.70	5,646.65	5,844.28	6,048.83	6,260.54	6,479.66	6,706.45	6,941.17	7,184.12	7,435.56	7,695.80	7,965.16	8,243.94
Hourly	29.3850	30.4114	31.4758	32.5775	33.7177	34.8978	36.1192	37.3834	38.6918	40.0460	41.4476	42.8983	44.3997	45.9537	47.5621
31 Annual	68,450.90	70,846.69	73,326.32	75,892.74	78,548.99	81,298.20	84,143.64	87,088.67	90,136.77	93,291.56	96,556.76	99,936.25	103,434.02	107,054.21	110,801.10
Monthly	5,704.13	5,903.78	6,110.41	6,324.27	6,545.62	6,774.72	7,011.83	7,257.25	7,511.25	7,774.15	8,046.24	8,327.86	8,619.34	8,921.01	9,233.25
Hourly	32.9091	34.0609	35.2530	36.4869	37.7639	39.0857	40.4537	41.8696	43.3350	44.8517	46.4215	48.0463	49.7279	51.4684	53.2698
32 Annual	76,664.71	79,347.98	82,125.16	84,999.54	87,974.52	91,053.63	94,240.51	97,538.92	100,952.79	104,486.13	108,143.15	111,928.16	115,845.64	119,900.24	124,096.75
Monthly	6,388.60	6,612.20	6,843.63	7,083.16	7,331.07	7,587.66	7,853.22	8,128.09	8,412.57	8,707.01	9,011.76	9,327.17	9,653.62	9,991.49	10,341.20
Hourly	36.8580	38.1481	39.4832	40.8652	42.2954	43.7758	45.3079	46.8937	48.5350	50.2337	51.9919	53.8116	55.6950	57.6443	59.6619
33 Annual	85,909.88	88,916.72	92,028.81	95,249.82	98,583.56	102,033.98	105,605.17	109,301.36	113,126.90	117,086.34	121,184.37	125,425.82	129,815.72	134,359.27	139,061.85
Monthly	7,159.02	7,409.58	7,668.92	7,937.33	8,215.14	8,502.67	8,800.26	9,108.27	9,427.06	9,757.01	10,098.50	10,451.95	10,817.77	11,196.39	11,588.26
Hourly	41.3028	42.7484	44.2446	45.7932	47.3959	49.0548	50.7717	52.5487	54.3879	56.2915	58.2617	60.3009	62.4114	64.5958	66.8567
34 Annual	96,168.90	99,534.81	103,018.53	106,624.18	110,356.02	114,218.48	118,216.13	122,353.70	126,636.08	131,068.34	135,655.73	140,403.68	145,317.81	150,403.93	155,668.07
Monthly	8,013.92	8,294.41	8,584.71	8,885.18	9,196.16	9,518.02	9,851.15	10,195.95	10,552.80	10,922.15	11,304.43	11,700.08	12,109.58	12,533.42	12,972.09
Hourly	46.2350	47.8533	49.5281	51.2616	53.0558	54.9127	56.8347	58.8239	60.8827	63.0136	65.2191	67.5018	69.8643	72.3096	74.8404

CITY OF CLEVELAND
 FY16 Salary Schedule
 28-Day including O.T.

Salary Grade	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
25 Annual	34,678.80	35,892.56	37,148.80	38,449.00	39,794.72	41,187.53	42,629.10	44,121.12	45,665.35	47,263.64	48,917.87	50,630.00	52,402.05	54,236.12	56,134.38
Hourly	12.2367	12.6650	13.1083	13.5670	14.0419	14.5334	15.0420	15.5685	16.1134	16.6774	17.2611	17.8652	18.4905	19.1377	19.8075
26 Annual	38,840.28	40,199.69	41,606.68	43,062.91	44,570.11	46,130.07	47,744.62	49,415.68	51,145.23	52,935.31	54,788.05	56,705.63	58,690.33	60,744.49	62,870.55
Hourly	13.7051	14.1848	14.6813	15.1951	15.7269	16.2774	16.8471	17.4367	18.0470	18.6787	19.3324	20.0090	20.7094	21.4342	22.1844
27 Annual	43,502.17	45,024.74	46,600.61	48,231.63	49,919.73	51,666.93	53,475.27	55,346.90	57,284.04	59,288.99	61,364.10	63,511.84	65,734.76	68,035.47	70,416.72
Hourly	15.3501	15.8873	16.4434	17.0189	17.6146	18.2311	18.8692	19.5296	20.2131	20.9206	21.6528	22.4107	23.1950	24.0069	24.8471
28 Annual	48,722.36	50,427.65	52,192.61	54,019.35	55,910.03	57,866.88	59,892.22	61,988.45	64,158.05	66,403.58	68,727.70	71,133.17	73,622.84	76,199.63	78,866.62
Hourly	17.1921	17.7938	18.4166	19.0612	19.7283	20.4188	21.1335	21.8731	22.6387	23.4310	24.2511	25.0999	25.9784	26.8877	27.8287

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 and Dental and Vision Insurance Plan. Health and Dental benefits currently are with Blue Cross and Blue Shield and the vision coverage is with Guardian. Details of the coverage are available in the employee health benefit handbook. The City and its employees currently pay the following rates for insurance coverage:

Coverage	Employee Cost		City Cost		Total Cost	
	Ind	Family	Ind	Family	Ind	Family
Med	0	\$370.35	\$480.57	\$898.19	\$480.57	\$1268.54
Dental	0	\$ 18.06	\$ 24.66	\$ 45.76	\$ 24.66	\$ 63.82
Vision	0	\$ 6.30	\$ 8.00	\$ 14.30	\$ 8.00	\$ 20.60

The City's insurance coverage renews at August 1st of each year. The City's agent of record is Ed Jacob's and Associates. Andy Fighlestahler along with Dena Hunt and Dana Cole are the City's primary representatives with Ed Jacobs. Andy coordinates our renewal each year and we make every effort to insure we are getting the best coverage possible with the funds available. Dena provides our employees with assistance with claims problems, enrollment of dependents, changes in coverage, etc. They can be reached at 423-473-0202.

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

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 \$2500 that is deducted from payroll **before taxes** in equal amounts out of 24 payrolls each year and deposited in their Flexible Spending Account. As claims are incurred, the employee can use a debit card to pay the expense with no out of pocket cash required, or can file for reimbursement if the debit card is not used. Effective with the 2013 plan year, a roll over option was included to prevent the loss of funds that remain in the accounts at the end of the plan year. Up to \$500 may be unused at the end of each year and will roll over to the following year. The Flexible Spending Account year begins August 1st and ends July 31st. Contributions from payroll to employee's Spending Accounts begin with the first payroll in August. Both the City and the employee save on federal taxes. The City pays for all expenses related to administration of the plan.

Life Insurance Coverage:

City employees are provided with two times their annual salary for life insurance and accidental death and dismemberment insurance. Dependent coverage is provided in the amount of \$2,000 on a spouse and \$1,000 on dependent children. 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 the coverage.

Long-Term Disability:

City employees are provided with long-term disability insurance that pays a minimum of 60% of the employee's regular earnings up to a maximum of \$5,000 per month in the event of disability. This 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 exhaustion of sick leave or 90 days, whichever is greater. There is no cost to the employee for the coverage.

Paid Sick Leave:

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

Paid Vacation Leave:

Employees earn vacation leave on a monthly accrual basis based on length of service. The list below shows the amount of vacation that is earned on a monthly and annual basis. 24 hour shift Fire personnel earn vacation time at 1.4 times the rate of a regular 40 hour per week employee. There is a maximum carryover allowed each year at January 1st of 240 hours of vacation for all employees except 28 day Fire who have a maximum carryover of 720 hours. Any vacation over the allowed maximums will convert to sick time. Any unused vacation leave is paid to the employee at termination of employment. Vacation leave is accrued on approximately the 15th of each month and the leave balance is provided to employees on check stubs every two weeks.

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

Paid Holidays:

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

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

Special Leave:

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

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 no-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 16.62% of gross wages for general government employees. For certified police and fire employees who qualify, an additional 3.5% is paid for the Public Safety Officer Supplemental Bridge Option. Other current options include probationary period buyback, sick leave credit, option I in service death benefit, 25 year retirement, 5 year vesting, 3.6% indexing, prior service buyback, and military service credit, among others.

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

Retiree Premium Reduction Plan/Medicare Supplement:

Effective June 12, 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 the age of 65 pay the same for dependent coverage as do active employees. Retirees must have 10 years of creditable service in TCRS to remain in the City's group coverage. A percentage of the retiree's individual premium is paid by the City, based on the employee's years of service. The premium reduction for both the health, dental and vision insurance and Medicare supplement starts at 15 years of service. The City pays 50% of the retiree's individual premium at 15 years of service and the percentage paid by the City increases 3.33% each year up to 100% paid at 30 or more years of service (5% each year and 100% for 25 or more years of service for public safety employees).

Deferred Compensation Plan:

City employees are eligible for a 457 Deferred Compensation Program administered by Nationwide Retirement Solutions. This is a voluntary tax-favored program that allows public employees to contribute a portion of their salary before federal taxes into a supplemental retirement account. This is a long range retirement option designed to allow employees to contribute to an account that will supplement the benefits received from the State Retirements System and Social Security, and provide a more secure standard of living in their retirement years. The plan is 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. Employees are not able to access the funds while employed unless for certain unforeseen emergencies as defined by the IRS. Funds become available upon separation from employment and are taxable as income in the year of separation.

Workers Compensation and Occupational Disability Salary Supplement Plan:

City employees are covered for occupational injury and illness according to the state worker's compensation laws, with coverage administered by the Tennessee Municipal League Risk Management Pool. The City in addition has adopted an Occupational Disability Policy that will supplement the worker's compensation weekly benefit amount to insure that employees receive an amount equal to their regular earnings for a period of 30 calendar days. After 30 days if the employee remains unable to return to work, they would receive the temporary total disability benefit from TML (66.67% of regular pre-disability earnings). Employees are encouraged to work safely, and report any accident or injury immediately, even if minor in nature so that appropriate medical attention can be provided.

Educational Reimbursement and Career Training:

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

Electronic Direct Deposit:

City employees have the option of having their payroll check electronically deposited directly to any financial institution. Effective February 2013, all new employees are paid by direct deposit.

Payroll Deduction YMCA Membership Fees:

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

Optional Accident, Cancer, Intensive Care, Etc. Insurance Coverage:

Employees have available at their own expense through payroll deduction group rate coverage THOROUGH Aflac AND Colonial Insurance Companies. Various types of coverage are offered through both companies such as cancer plans, accident plans, short term disability plans, among other. 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 at July 1st, all employees will receive longevity pay in the amount of \$250, with an additional \$50 added annually for each 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. Employees may choose to receive cash or cash and a service pin. Retiring employees who reach a qualifying number of years in the year they retire will receive the award payment upon retirement. Awards are provided for the following years:

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

Christmas Bonus:

All full-time City employees receive a \$100 bonus in December of each year.

FICA Taxes:

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

Competitive Wages, Overtime Pay, and Compensatory Time:

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

living increase that is given(if funds are available and subject to Council approval), normally on July 1st of each year. Employees are compensated for any overtime worked according to the Fair Labor Standards Act, either with pay at time and one half or compensatory time off. Certified Police and Fire personnel are subject to special provision of the FLSA that allows for extended work periods and an increased number of hours worked before overtime is paid.

Annual City Picnic and Employee Appreciation Day:

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

Sold Vacation:

Employees are allowed to receive pay in lieu of time off for up to one week of vacation time per fiscal year.

Advanced Sick and Vacation Time:

Under certain conditions, if an employee exhausts all earned sick and vacation time, they may be advanced up to two weeks of sick leave and two weeks of vacation leave.

Uniforms and Cleaning Services:

Uniforms are provided for city employees, other than clerical and others wearing normal street clothes, for Public Works, Police, Fire, Parks and Recreation, and the Animal Shelter. Clothing allowances are provided for police detectives, building, plumbing and mechanical inspectors, and department heads as well as reasonable amounts for laundry and dry cleaning.

Death of an Employee:

Upon the death of a full-time employee, his/her beneficiary shall receive pay for all accrued vacation time, plus an additional two weeks full pay.

Retirement Commitments

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

PLAN DESCRIPTION

Certain employees of the above Departments of the City of Cleveland are members of the Political Subdivision Pension Plan (PSPP), an agent multiple-employer defined benefit pension plan administered by the Tennessee Consolidated Retirement System (TCRS). TCRS provides retirement benefits as well as death and disability benefits. Benefits are determined by a formula using the member's high five-year average salary and years of service. Members become eligible to retire at the age of 60 with 5 years of service or at any age with 30 years of service. A reduced retirement benefit is available to vested members at the age of 55. The City has authorized mandatory retirement for its Public Safety Officers. Public Safety Officers can retire at age 55 with five years of service or at any age with 25 years of service and receive a supplemental bridge payment between the mandatory retirement age and 62. Disability benefits are available to active members with five years of service who become disabled and cannot engage in gainful employment. There are no service requirements for disability that is the result of an accident or injury occurring while the member was in the performance of duty. Members joining the system after July 1, 1979 become vested after 5 years of service and members joining prior to July 1, 1979 were vested after 4 years of service. Benefit provisions are established in state statute found in Title 8, Chapter 34-37 of the Tennessee Code Annotated (TCA). State statutes are amended by the Tennessee General Assembly. Political subdivisions such as the City of Cleveland participate in the TCRS as individual entities and are liable for all costs associated with the operation and administration of their plan. Benefit improvements are not applicable to a political subdivision unless approved by the chief governing body.

The TCRS issues a publicly available financial report that includes financial statements and required supplementary information for the PSPP. That report may be obtained by writing to Tennessee Treasury Department, Consolidated Retirement System, 15th Floor Andrew Jackson Building, Nashville, TN 37243-0230 or can be accessed at <http://www.tn.gov/treasury/tcrs/PS/>.

FUNDING POLICY

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

The City of Cleveland is required to contribute at an actuarially determined rate; the rate for the fiscal year ending June 30, 2014 was 17.69% of annual covered payroll. The

contribution requirement of plan members is set by state statute. Contribution requirements for Cleveland City are established and may be amended by the TCRS Board of Trustees.

ANNUAL PENSION COST

For the year ending June 30, 2014, the City's annual pension cost of \$5,089,188 to TCRS was equal to the City's required and actual contributions. The required contributions were determined as part of the July 1, 2011 actuarial valuation using the frozen entry age method. Significant actuarial assumptions used in the valuation include (a) rate of return on investment of present and future assets of 7.5 percent a year compounded annually, (b) projected 3.0 percent annual rate of inflation, (c) projected salary increases of 4.75 percent graded annual rate (no explicit assumption is made regarding the portion attributable to the effects of inflation on salaries), (d) projected 3.5 percent annual increase in the Social Security wage base, and (e) projected post retirement increases of 2.5 percent annually. The actuarial value of assets was determined using techniques that smooth the effect of short-term volatility in the market value of total investments over a ten-year period. The City's unfunded actuarial liability is being amortized as a level dollar amount on a closed basis. The remaining amortization period at July 1, 2011 was 12 years. An actuarial valuation was performed as of July 1, 2011, which established contribution rates effective July 1, 2012.

Trend Information

<u>Fiscal Year Ending</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
6/30/2014	\$5,089,188	100%	\$0.00
6/30/2013	\$4,912,561	100%	\$0.00
6/30/2012	\$4,974,186	100%	\$0.00
6/30/2011	\$4,751,248	100%	\$0.00
6/30/2010	\$4,782,285	100%	\$0.00
6/30/2009	\$4,919,306	100%	\$0.00
6/30/2008	\$4,568,248	100%	\$0.00
6/30/2007	\$4,204,899	100%	\$0.00
6/30/2006	\$3,340,890	100%	\$0.00
6/30/2005	\$3,044,151	100%	\$0.00
6/30/2004	\$2,410,210	100%	\$0.00
6/30/2003	\$2,311,987	100%	\$0.00
6/30/2002	\$1,657,787	100%	\$0.00
6/30/2001	\$1,528,993	100%	\$0.00

CLEVELAND CITY SCHOOL SYSTEM

PLAN DESCRIPTION

The Cleveland City Schools contribute to the State Employees, Teachers, and Higher Education Employees Pension Plan (SETHEPP), a cost-sharing, multiple-employer defined benefit pension plan administered by the Tennessee Consolidated Retirement System (TCRS). TCRS provides retirement benefits as well as death and disability benefits to plan members and their beneficiaries. Benefits are determined by a formula using the member's high five-year average salary and years of service. Members become eligible to retire at the age of 60 with five years of service or at any age with 30 years of service. A reduced retirement benefit is available to members who are at least 55 years of age or have 25 years of service. Disability benefits are available to active members with five years of service who become disabled and cannot engage in gainful employment. There is no service requirement for disability that is the result of an accident or injury occurring while the member was in the performance of duty. Members joining the plan on or after July 1, 1979 are vested after five years of service. Members joining prior to July 1, 1979 are vested after four years of service. Benefit provisions are established in state statute found in Title 8, Chapters 34-37 of the Tennessee Code Annotated (TCA). State statutes are amended by the Tennessee General Assembly. Cost of living adjustments (COLA) are provided each July based on the percentage change in the Consumer Price Index (CPI) during the previous calendar year. No COLA is granted if the CPI increases less than one-half percent. The maximum annual COLA is capped at three percent.

The TCRS issues a publicly available financial report that includes financial statements and required supplementary information for the SETHEPP. That report may be obtained by writing to the Tennessee Treasury Department, Consolidated Retirement System, 15th Floor, Andrew Jackson Building, Nashville, TN 37243-0239 or can be accessed at www.tn.gov/treasury/tcrs/Schools.

FUNDING POLICY

Most teachers are required by state statute to contribute 5 percent of their salary to the plan. The Cleveland City Schools are required to contribute to an actuarially determined rate. The rate for the fiscal year ending June 30, 2014 was 8.88 percent of annual covered payroll. The contribution requirement of Cleveland City Schools is established and may be amended by the TCRS Board of Trustees. Cleveland City School's contributions to TCRS for the years ending June 30, 2014, 2013, and 2012, were \$1,868,991, \$1,829,898, and \$1,792,845, respectively, equal to the required contributions for each year.

CLEVELAND UTILITIES – CSA PENSION PLAN

PLAN DESCRIPTION

All employees of the Cleveland Utilities-Electric Division hired prior to October 15, 1993 participate in a cost-sharing multiple-employer pension plan administered by the Central Service Association (the “CSA Plan”). The CSA Plan provides retirement benefits to plan members. Section 5.1 & 5.2 of the Pension Plan for employees of Central Service Association (“CSA”) assigns the authority to establish and amend benefit provisions to the CSA Board of Directors.

On October 1, 2005, Cleveland Utilities-Electric Division withdrew from the CSA Non-governmental plan in a spin off whereby assets and liabilities were transferred into the Central Service Association Pension Plan for Governmental Employees, a new tax-qualified multiple-employer defined benefit pension plan that is maintained as a governmental plan (as defined under section 414(d) of the Internal Revenue Code). The CSA Governmental Plan is substantially the same as the CSA Non-governmental plan with certain exceptions, including, but not limited to, (1) the CSA Governmental Plan will not be subject to any PBGC requirements, (2) benefits under the CSA Governmental Plan will not be insured by the PBGC, and (3) the CSA Governmental Plan will not be subject to the additional deficit reduction contribution funding requirements of Code Section 412(1).

The Cleveland Utilities Board will serve as the “Plan Sponsor,” in regard to employees participating in the plan (active and retired) and CSA shall continue to serve as the “Plan Administrator.” CSA issues a publicly available financial report that includes financial statements and required supplementary information for the CSA plan. That report may be obtained by writing Central Service Association, 93 Coley Road, Tupelo, MS 38803-3480, or by calling (662) 842-5962.

FUNDING POLICY

Participants are not required to contribute to the CSA Plan. The Board is required to contribute an actuarially determined amount. The contribution requirements of the Board are established and may be amended by the CSA Board of Directors. The Board’s contributions to the CSA Plan for the year ending June 30, 2014, 2013, and 2012 were \$1,436,403, \$1,348,918, and \$1,175,552, respectively, and were equal to the required contribution established by the CSA Board.

ANNUAL PENSION COST AND NET PENSION OBLIGATION

Determined in accordance with current standards, there is no net pension obligation as the Board has contributed the annual required contribution, adjusted with interest, as calculated by actuarial valuation. The annual required contribution was determined as

part of an actuarial valuation performed as of October 1, 2012, using the frozen entry age method. Significant actuarial assumptions used in the valuation included (a) a rate of return on the investment of present and future assets of 7% per year compounded annually, (b) projected salary increases of 3% per year compounded annually, and (c) no postretirement benefit increases.

POSTRETIREMENT BENEFITS

In addition to the pension benefits described above, the City, Cleveland Utilities and City Schools provide postretirement medical, hospitalization and dental benefits to all employees who retire from the entities. Although there exists no statutory, contractual or other authority under which provisions and obligations to contribute are established, the entities have no plans to discontinue these benefits. Expenses for postretirement health care benefits are recognized as retirees' insurance premiums are paid. The required supplementary information provides more detail concerning the actuarial accrued liabilities.

Retired employees of general government not eligible for Medicare, Medicaid or other employer provided insurance benefits may continue coverage with the City's health insurance plan, and if they meet the minimum requirements, will be eligible for a premium reduction based on years of service, the City paying the reduced amount of premium. The reduction schedule is a 50% reduction for 15 years of service and an additional 3.33% reduction for each additional year of service to a maximum of 100% paid for 30 or more years of service. Public safety employees receive an additional reduction of 5% for each additional year of service past 15 years for a maximum of 100% paid for 25 or more years of service.

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

REQUIRED SUPPLEMENTARY INFORMATION

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

(Dollar amounts in thousands)

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (b)-(a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a/c)
7/1/2013	\$94,595	\$114,027	\$19,432	82.96%	\$27,740	70.05%
7/1/2011	\$ 82,810	\$102,371	\$19,561	80.89%	\$ 26,731	73.18%
7/1/2009	\$ 65,941	\$ 70,566	\$ 4,625	93.45%	\$ 27,521	16.81%
7/1/2007	\$ 59,075	\$ 64,847	\$ 5,772	91.10%	\$ 24,855	23.22%
7/1/2005	\$ 48,146	\$ 54,909	\$ 6,763	87.68%	\$ 21,480	31.49%
7/1/2003	\$ 41,234	\$ 48,856	\$ 7,611	84.40%	\$ 19,221	39.65%
7/1/2001	\$ 35,796	\$ 43,901	\$ 8,105	81.54%	\$ 17,071	47.48%
7/1/1999	\$ 30,327	\$ 35,423	\$ 5,096	85.61%	\$ 14,556	35.01%
6/30/1997	\$ 24,842	\$ 27,004	\$ 2,161	92.00%	\$ 12,531	17.25%
6/30/1995	\$ 19,344	\$ 20,658	\$ 1,314	93.64%	\$ 10,664	12.32%
6/30/1993	\$ 16,259	\$ 16,606	\$ 347	97.91%	\$ 9,006	3.85%
6/30/1991	\$ 13,022	\$ 13,650	\$ 628	95.40%	\$ 8,049	7.80%

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

(Dollar amounts in thousands)

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (b)-(a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a/c)
7/1/2013	\$ 0	\$ 25,050	\$ 25,050	0.00%	\$15,125	165.62%
7/1/2011	\$ 0	\$ 19,584	\$ 19,584	0.00%	\$ 15,380	127.33%
7/1/2009	\$ 0	\$ 14,601	\$ 14,601	0.00%	\$ 15,112	96.62%

**CLEVELAND UTILITIES
POSTEMPLOYMENT BENEFITS**

(Dollar amounts in thousands)

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (b)-(a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a/c)
7/1/2013	\$ 0	\$ 21,867	\$ 21,867	0.00%	\$10,665	205.04%
7/1/2011	\$ 0	\$ 18,691	\$ 18,691	0.00%	\$10,123	184.64%
7/1/2009	\$ 0	\$ 14,772	\$ 14,772	0.00%	\$10,795	136.84%

**CLEVELAND CITY SCHOOLS
POSTEMPLOYMENT BENEFITS**

(Dollar amounts in thousands)

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (b)-(a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a/c)
7/1/2013	\$ 0	\$ 5,863	\$ 5,863	0.00%	\$ 27,823	21.07%
7/1/2011	\$ 0	\$ 8,625	\$ 8,625	0.00%	\$ 25,299	34.10%
7/1/2009	\$ 0	\$ 8,807	\$ 8,807	0.00%	\$ 24,970	35.30%

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
2006	\$ 1.65	\$ 2.02	\$ 3.67
2007	\$ 1.65	\$ 2.02	\$ 3.67
2008	\$ 1.65	\$ 2.02	\$ 3.67
2009	Revaluation \$ 1.49	\$ 1.49	\$ 1.79
2010		\$ 1.79	\$ 3.28
2011		\$ 1.79	\$ 3.28
2012		\$ 1.79	\$ 3.28
2013	Revaluation \$1.58	\$ 1.7655	\$ 1.8254
2014		\$ 1.7655	\$ 1.8721
2015		\$ 1.7655	Not available

CITY OF CLEVELAND, TENNESSEE

PRINCIPAL TAXPAYERS

6/30/2015 Estimated

<u>Assessed Taxpayer</u>	<u>Type of Business</u>	<u>2014 Assessed Valuation</u>	<u>Percentage of total Valuation</u>
Ocoee Hospital Corporation	Health Care	\$36,068,866	3.32%
Mars Snackfoods	Candy Manufacture	\$24,780,567	2.28%
Life Care Centers of America	Health Care	\$22,473,866	2.07%
Duracell Company	Battery Manufacture	\$19,704,497	1.81%
Merck & Co., Inc.	Distribution Compnay	\$19,348,483	1.78%
Whirlpool	Appliance Manufacture	\$15,061,049	1.39%
Wal-Mart	Retail	\$10,028,331	0.92%
Peyton's Southeastern	Distribution Company	\$8,610,251	0.79%
Southeastern Container	Bottling Manufacture	\$8,269,118	0.76%
Johnston Coca-Cola	Beverage & Bottling Manufacture	\$7,586,977	0.70%
TOTALS		\$171,932,005	15.82%

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

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

CITY OF CLEVELAND, TENNESSEE
PRINCIPAL EMPLOYERS

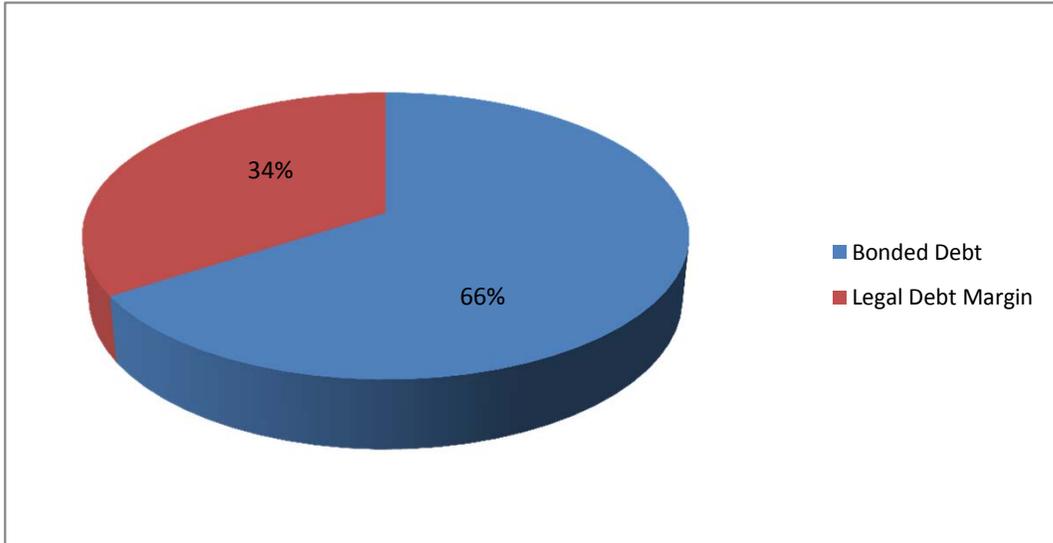
Employer	2014		
	Employees	Rank	Percentage of Total Labor Force Bradley County
Whirlpool/Maytag	1,503	1	2.96%
City Government	1,202	2	2.37%
Bradley County Schools	1,200	3	2.37%
SkyRidge Medical Center	1,157	4	2.28%
Peyton's Southeastern	950	5	1.87%
Lee University	815	6	1.61%
Wal-Mart	640	7	1.26%
Bradley County Government	620	8	1.22%
Amazon	600	9	1.18%
Mars Chocolate	577	10	1.14%
Merck (Schering Plough)	537	N/A	1.06%
Duracell	350	N/A	0.69%
Total	10,151		20.01%

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
 6/30/2015 (estimated)

Total assessed value		\$1,109,193,617
Legal debt margin:		
Debt limitation--10 percent of total assessed value as adopted by local resolution		\$110,919,362
Debt applicable to limitation:		
Total bonded debt	\$133,605,874	
Less: Revenue bonds	57,017,239	
Amount available for repayment of general obligation bonds	<u>3,572,710</u>	
Total debt applicable to limitation		<u>73,015,925</u>
Legal debt margin		<u>\$37,903,437</u>
Per Capita Debt as of June 30, 2015 (estimated)		\$1,690



**THE BOARD OF PUBLIC UTILITIES OF
THE CITY OF CLEVELAND, TENNESSEE - ELECTRIC DIVISION**

*Schedule of Electric Rates in Force
(Including the Number of Customers Being Served)
For the Years Ended June 30, 2014*

Season		Retail Rates Effective June 2014					
Schedule	Summer	Revenue Adjustment		Base Plus Zero TVA Revenue Adjustment [3] = [1]+[2]	Environmental Adjustment [4]	FCA [5]	June '14 Effective Rate [6] = [3]+[4]+[5]
		Base [1]	N/A [2]				
Residential	Customer Charge (Net)	\$9.69		\$9.69			\$9.69
	Surcharge	0.00		0.00			0.00
	All kWh	0.06064	0.00327	0.06391	0.00298	0.02742	0.09431
Alternate Usage Blocks	Block1 kWh	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	Block2 kWh	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	Block3 kWh	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
GSA1	Customer #1	15.41		15.41			15.41
	Customer #2	0.00		0.00			0.00
	Customer #3	0.00		0.00			0.00
	Customer #4	0.00		0.00			0.00
	Surcharge	0.00		0.00			0.00
	All kWh	0.07151	0.00352	0.07503	0.00347	0.02710	0.10560
Alternate Usage Blocks	Block1 kWh	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	Block2 kWh	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	Block3 kWh	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
GSA2	Customer #1	46.22		46.22			46.22
	Customer #2	0.00		0.00			0.00
	Customer #3	0.00		0.00			0.00
	Customer #4	0.00		0.00			0.00
	Surcharge	0.00		0.00			0.00
	kW, 0-50	0.00	0.00	0.00	0.00		0.00
	kW, 51-1,000	11.49	0.56	12.05	0.47		12.52
	1st 15,000 kWh	0.07	0.00359	0.08	0.00193	0.02710	0.11
	Additional kWh	0.03	0.00183	0.04	0.00191	0.02673	0.07
GSA3	Customer #1	154.05		154.05			154.05
	Customer #2	0.00		0.00			0.00
	Surcharge	0.00		0.00			0.00
	Block 1 kW	10.33	0.56	10.89	0.59		11.48
	Block 2 kW	10.20	0.56	10.76	0.59		11.35
Alternate Usage Blocks	Block 3 kW	0.00	0.00	0.00	0.00		0.00
	Block 4 kW	0.00	0.00	0.00	0.00		0.00
	All kWh	0.03740	0.00194	0.03934	0.00197	0.02673	0.06804
Alternate Usage Blocks	Block 1 kWh	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	Block 2 kWh	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Outdoor Lighting	Surcharge	0.00		0.00			0.00
	All kWh	0.04	0.00158	0.04	0.00201	0.02742	0.07
Drainage Pumping	Customer Surcharge	0.00		0.00			0.00
	Surcharge	0.00		0.00			0.00
	All kWh	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
TRS	Customer Charge (Gross)	0.00		0.00			0.00
	Surcharge	0.00		0.00			0.00
	Onpeak kWh	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	Offpeak kWh	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Alternative Season Summer							
TGSA1	Customer #1	15.41		15.41			15.41
	Customer #2	0.00		0.00			0.00
	Customer #3	0.00		0.00			0.00
	Customer #4	0.00		0.00			0.00
	Surcharge	0.00		0.00			0.00
	OnPeak kWh	0.13705	0.00718	0.14423	0.00347	0.02710	0.17480
	OffPeak kWh	0.04025	0.00168	0.04193	0.00347	0.02710	0.07250
Alternative Season Summer							
TGSA2	Customer #1	46.22		46.22			46.22
	Customer #2	0.00		0.00			0.00
	Customer #3	0.00		0.00			0.00
	Customer #4	0.00		0.00			0.00
	Surcharge	0.00		0.00			0.00
	OnPeak kW	11.58	0.55	12.13	0.47		12.60000
	OffPeak Excess kW	2.38	0.00	2.38	0.00		2.38
	DCC	0.00	0.00	0.00	0.00		0.00
	OnPeak kWh	0.06378	0.00293	0.06671	0.00194	0.02710	0.09575
	OffPeak kWh	0.04178	0.00168	0.04346	0.00194	0.02710	0.07250

**THE BOARD OF PUBLIC UTILITIES OF
THE CITY OF CLEVELAND, TENNESSEE - ELECTRIC DIVISION**
Schedule of Electric Rates in Force- (Continued)
(Including the Number of Customers Being Served)
For the Years Ended June 30, 2014

		Retail Rates Effective June 2014					
		Revenue		Base Plus Zero TVA	Environmental	FCA	June '14
Alternative Season	Summer	Adjustment	N/A	Revenue Adjustment	Adjustment		Effective Rate
		Base		[3] = [1]+[2]	[4]	[5]	[6] = [3]+[4]+[5]
		[1]	[2]				
TGSA3	Customer #1	154.05		154.05			154.05
	Customer #2	0.00		0.00			0.00
	Surcharge	0.00		0.00			0.00
	Block 1 kW	0.00	0.00	0.00	0.00		0.00
	Block 2 kW	0.00	0.00	0.00	0.00		0.00
	Block 3 kW	0.00	0.00	0.00	0.00		0.00
	OnPeak kW	10.41	0.55	10.96	0.59		11.55
	OffPeak Excess kW	1.34	0.00	1.34	0.00		1.34
	DCC	0.00	0.00	0.00	0.00		0.00
	OnPeak kWh	0.05473	0.00290	0.05763	0.00197	0.02673	0.08633
	OffPeak kWh	0.03273	0.00165	0.03438	0.00197	0.02673	0.06308
TDGSA	Customer Charge	1,500.00		1,500.00			1,500.00
	Admin Charge	350.00		350.00			350.00
	Surcharge	0.00		0.00			0.00
	Summer Season OnPeak kW	15.44	0.84	16.28	0.56		16.84
	Summer Season OffPeak kW	3.81	0.15	3.96	0.11		4.07
	Summer Season OnPeak kWh	0.07	0.00000	0.07	0.00000	0.03	0.10
	Summer Season OffPeak kWh - First 425 HUD	0.03471	0.00207	0.03678	0.00211	0.02679	0.06568
	Summer Season OffPeak kWh - Next 195 HUD	0.01728	0.00103	0.01831	0.00143	0.02679	0.04653
	Summer Season OffPeak kWh - Over 620 HUD	0.00250	0.00013	0.00263	0.00084	0.02679	0.03026
TDMSA	Customer Charge	1,500.00		1,500.00			1,500.00
	Admin Charge	350.00		350.00			350.00
	Surcharge	0.00		0.00			0.00
	Summer Season OnPeak kW	15.44	0.84	16.28	0.56		16.84
	Summer Season OffPeak kW	3.81	0.15	3.96	0.11		4.07
	Summer Season OnPeak kWh	0.05	0.00000	0.06000	0.00000	0.03000	0.09000
	Summer Season OffPeak kWh - First 425 HUD	0.02090	0.00124	0.02214	0.00158	0.02679	0.05051
	Summer Season OffPeak kWh - Next 195 HUD	0.00348	0.00020	0.00368	0.00089	0.02679	0.03136
	Summer Season OffPeak kWh - Over 620 HUD	-0.01	-0.00069	-0.01069	0.00031	0.02679	0.02
TOU GSB	Customer Charge	1,500.00		1,500.00			1,500.00
	Admin Charge	350.00		350.00			350.00
	Surcharge	0.00		0.00			0.00
	Summer Season OnPeak kW	15.44	0.84	16.28	0.56		16.84
	Summer Season OffPeak kW	3.81	0.15	3.96	0.11		4.07
	Summer Season OnPeak kWh	0.06707	0.00402	0.07109	0.00339	0.02679	0.10127
	Summer Season OffPeak kWh - First 425 HUD	0.03471	0.00207	0.03678	0.00211	0.02679	0.06568
	Summer Season OffPeak kWh - Next 195 HUD	0.01728	0.00103	0.01831	0.00143	0.02679	0.04653
	Summer Season OffPeak kWh - Over 620 HUD	0.00250	0.00013	0.00263	0.00084	0.02679	0.03026
TOU GSC	Customer Charge	1,500.00		1,500.00			1,500.00
	Admin Charge	350.00		350.00			350.00
	Surcharge	0.00		0.00			0.00
	Summer Season OnPeak kW	14.93	0.84	15.77	0.56		16.33
	Summer Season OffPeak kW	3.30	0.15	3.45	0.11		3.56
	Summer Season OnPeak kWh	0.06372	0.00382	0.06754	0.00325	0.02679	0.09758
	Summer Season OffPeak kWh - First 425 HUD	0.03226	0.00193	0.03419	0.00202	0.02679	0.06300
	Summer Season OffPeak kWh - Next 195 HUD	0.01482	0.00088	0.01570	0.00134	0.02679	0.04383
	Summer Season OffPeak kWh - Over 620 HUD	0.00004	-0.00001	0.00003	0.00075	0.02679	0.02757
TOU GSD	Customer Charge	1,500.00		1,500.00			1,500.00
	Admin Charge	350.00		350.00			350.00
	Surcharge	0.00		0.00			0.00
	Summer Season OnPeak kW	14.82	0.84	15.66	0.56		16.22
	Summer Season OffPeak kW	3.19	0.15	3.34	0.11		3.45
	Summer Season OnPeak kWh	0.06229	0.00374	0.06603	0.00319	0.02679	0.09601
	Summer Season OffPeak kWh - First 425 HUD	0.02986	0.00179	0.03165	0.00192	0.02679	0.06036
	Summer Season OffPeak kWh - Next 195 HUD	0.01243	0.00073	0.01316	0.00124	0.02679	0.04119
	Summer Season OffPeak kWh - Over 620 HUD	-0.00237	-0.00015	-0.00252	0.00066	0.02679	0.02493
TOU MSB	Customer Charge	1,500.00		1,500.00			1,500.00
	Admin Charge	350.00		350.00			350.00
	Surcharge	0.00		0.00			0.00
	Summer Season OnPeak kW	15.44	0.84	16.28	0.56		16.84
	Summer Season OffPeak kW	3.81	0.15	3.96	0.11		4.07
	Summer Season OnPeak kWh	0.05290	0.00318	0.05608	0.00284	0.02679	0.08571
	Summer Season OffPeak kWh - First 425 HUD	0.02090	0.00124	0.02214	0.00158	0.02679	0.05051
	Summer Season OffPeak kWh - Next 195 HUD	0.00348	0.00020	0.00368	0.00089	0.02679	0.03136
	Summer Season OffPeak kWh - Over 620 HUD	-0.01131	-0.00069	-0.01200	0.00031	0.02679	0.01510

**THE BOARD OF PUBLIC UTILITIES OF
THE CITY OF CLEVELAND, TENNESSEE - ELECTRIC DIVISION**
Schedule of Electric Rates in Force - (Continued)
(Including the Number of Customers Being Served)
For the Years Ended June 30, 2014

		Retail Rates Effective June 2014					
		Base	Revenue Adjustment N/A	Base Plus Zero TVA Revenue Adjustment	Environmental Adjustment	FCA	June '14 Effective Rate
		[1]	[2]	[3] = [1]+[2]	[4]	[5]	[6] = [3]+[4]+[5]
TOU MSC	Customer Charge	1,500.00		1,500.00			1,500.00
	Admin Charge	350.00		350.00			350.00
	Surcharge	0.00		0.00			0.00
	Summer Season OnPeak kW	14.93	0.84	15.77	0.56		16.33
	Summer Season OffPeak kW	3.30	0.15	3.45	0.11		3.56
	Summer Season OnPeak kWh	0.05367	0.00322	0.05689	0.00287	0.02679	0.08655
	Summer Season OffPeak kWh - First 425 HUD	0.02076	0.00124	0.02200	0.00158	0.02679	0.05037
	Summer Season OffPeak kWh - Next 195 HUD	0.00335	0.00019	0.00354	0.00089	0.02679	0.03122
	Summer Season OffPeak kWh - Over 620 HUD	-0.01143	-0.00070	-0.01213	0.00030	0.02679	0.01496
TOU MSD	Customer Charge	1,500.00		1,500.00			1,500.00
	Admin Charge	350.00		350.00			350.00
	Surcharge	0.00		0.00			0.00
	Summer Season OnPeak kW	14.82	0.84	15.66	0.56		16.22
	Summer Season OffPeak kW	3.19	0.15	3.34	0.11		3.45
	Summer Season OnPeak kWh	0.05212	0.00312	0.05524	0.00279	0.02679	0.08482
	Summer Season OffPeak kWh - First 425 HUD	0.01924	0.00115	0.02039	0.00150	0.02679	0.04868
	Summer Season OffPeak kWh - Next 195 HUD	0.00181	0.00010	0.00191	0.00082	0.02679	0.02952
	Summer Season OffPeak kWh - Over 620 HUD	-0.01297	-0.00079	-0.01376	0.00024	0.02679	0.01327
SDE SGSB	Customer	1,500.00		1,500.00			1,500.00
	Admin Charge	350.00		350.00			350.00
	Surcharge	0.00		0.00			0.00
	Summer Season kW Charge	20.19	1.13	21.32	0.84		22.16
	Summer Season kWh Charge	0.02291	0.00138	0.02429	0.00185	0.02679	0.05293
SDE SGSC	Customer	1,500.00		1,500.00			1,500.00
	Admin Charge	350.00		350.00			350.00
	Surcharge	0.00		0.00			0.00
	Summer Season kW Charge	19.68	1.13	20.81	0.84		21.65
	Summer Season kWh Charge	0.02302	0.00139	0.02441	0.00186	0.02679	0.05306
SDE SGSD	Customer	1,500.00		1,500.00			1,500.00
	Admin Charge	350.00		350.00			350.00
	Surcharge	0.00		0.00			0.00
	Summer Season kW Charge	22.88	1.33	24.21	0.99		25.20
	Summer Season kWh Charge	0.01646	0.00099	0.01745	0.00157	0.02679	0.04581
SDE SMSB	Customer	1,500.00		1,500.00			1,500.00
	Admin Charge	350.00		350.00			350.00
	Surcharge	0.00		0.00			0.00
	Summer Season kW Charge	17.49	0.97	18.46	0.73		19.19
	Summer Season kWh Charge	0.01578	0.00094	0.01672	0.00155	0.02679	0.04506
SDE SMSC	Customer	1,500.00		1,500.00			1,500.00
	Admin Charge	350.00		350.00			350.00
	Surcharge	0.00		0.00			0.00
	Summer Season kW Charge	16.98	0.97	17.95	0.73		18.68
	Summer Season kWh Charge	0.01550	0.00093	0.01643	0.00153	0.02679	0.04475
SDE SMSD	Customer	1,500.00		1,500.00			1,500.00
	Admin Charge	350.00		350.00			350.00
	Surcharge	0.00		0.00			0.00
	Summer Season kW Charge	19.57	1.13	20.70	0.84		21.54
	Summer Season kWh Charge	0.00888	0.00053	0.00941	0.00124	0.02679	0.03744
Customers @ June 30:							
	Residential	25,806					
	General	4,402					
	Outdoor Lighting	188					

**THE BOARD OF PUBLIC UTILITIES OF
THE CITY OF CLEVELAND, TENNESSEE - WATER DIVISION**
*Schedule of Water and Wastewater Rates in Force
(Including the Number of Customers Being Served)
For the Years Ended June 30, 2014*



Water and Wastewater Rates
in Effect on June 30, 2014

<u>Water Rates</u>	<u>Inside City</u>	<u>Outside City</u>
<u>RESIDENTIAL (Class 201, 202)</u>		
Customer charge	\$7.44	\$13.40
First 1,400 cu. ft.	\$2.21/100 cu. ft.	\$3.46/100 cu. ft.
Additional	\$2.29/100 cu. ft.	\$3.63/100 cu. ft.
<u>NON-RESIDENTIAL (Small Commercial) (Class 204, 205)</u>		
Customer charge	\$12.17	\$18.12
First 15,000 cu. ft.	\$2.21/100 cu. ft.	\$3.46/100 cu. ft.
Next 85,000 cu. ft.	\$1.82/100 cu. ft.	\$2.86/100 cu. ft.
Additional	\$1.33/100 cu. ft.	\$2.14/100 cu. ft.
<u>NON-RESIDENTIAL (Large Commercial) (Class 208, 209)</u>		
Customer charge	\$29.91	\$35.86
First 15,000 cu. ft.	\$2.21/100 cu. ft.	\$3.46/100 cu. ft.
Next 85,000 cu. ft.	\$1.82/100 cu. ft.	\$2.86/100 cu. ft.
Additional	\$1.33/100 cu. ft.	\$2.14/100 cu. ft.
<u>IRRIGATION ONLY (Class 211, 213)</u>		
Customer charge	\$7.44	\$13.40
All usage	\$2.29/100 cu. ft.	\$3.63/100 cu. ft.
<u>RESALE (Class 203)</u>		
Customer Charge	\$29.91	\$29.91
All usage	\$1.33/100 cu. ft.	\$1.33/100 cu. ft.
<u>Wastewater Rates</u>	<u>Inside City</u>	<u>Outside City</u>
<u>RESIDENTIAL (Class 301, 302) (April - November)</u>		
Customer charge	\$7.28	\$10.35
First 1,400 cu. ft.	\$3.59/100 cu. ft.	\$5.42/100 cu. Ft.
Additional	\$0.00/100 cu. ft.	\$0.00/100 cu. ft.
<u>RESIDENTIAL (Class 301, 302) (December - March)</u>		
Customer charge	\$7.28	\$10.35
All usage	\$3.59/100 cu. ft.	\$5.42/100 cu. Ft.
<u>NON-RESIDENTIAL (Small Commercial) (Class 304, 305) (Meter Less Than 3")</u>		
Customer charge	\$11.82	\$14.89
First 100,000 cu. ft.	\$3.59/100 cu. ft.	\$5.42/100 cu. ft.
Additional	\$3.03/100 cu. ft.	\$4.51/100 cu. ft.
<u>NON-RESIDENTIAL (Large Commercial) (Class 308, 309) (Meter 3" or Larger)</u>		
Customer charge	\$28.85	\$31.93
First 100,000 cu. ft.	\$3.59/100 cu. ft.	\$5.42/100 cu. ft.
Additional	\$3.03/100 cu. ft.	\$4.51/100 cu. ft.
<u>WASTEWATER SURCHARGE</u>		
CBOD	.1064/pound/day	.1064/pound/day
TSS	.1261/pound/day	.1261/pound/day
TKN	.1862/pound/day	.1862/pound/day

Rates are subject to rules and regulations of Cleveland Utilities.
Rates will be subject to adjustment as rate adjustments are received from water suppliers.

**THE BOARD OF PUBLIC UTILITIES OF
THE CITY OF CLEVELAND, TENNESSEE - WATER DIVISION**

*Schedule of Water and Wastewater Rates in Force
(Including the Number of Customers Being Served)
For the Years Ended June 30, 2014*

MINIMUM BILLS

in Effect on June 30, 2014
(Based on installed meter size)

RESIDENTIAL (Class 201, 202, 301, 302)

Size	Code	Minimum Usage	Inside Rates			Outside Rates		
			Water	Wastewater		Water	Wastewater	
				Dec-Mar/Apr-Nov			Dec-Mar/Apr-Nov	
5/8"	000	200 cu. ft.	\$11.86	\$14.46	\$14.46	\$20.32	\$21.19	\$21.19
3/4"	002	600 cu. ft.	\$20.70	\$28.82	\$28.82	\$34.16	\$42.87	\$42.87
1"	003	800 cu. ft.	\$25.12	\$36.00	\$36.00	\$41.08	\$53.71	\$53.71
1 1/2"	005	2,000 cu. ft.	\$52.12	\$79.08	\$57.54	\$83.62	\$118.75	\$86.23
2"	006	4,000 cu. ft.	\$97.92	\$150.88	\$57.54	\$156.22	\$227.15	\$86.23

IRRIGATION (Class 211, 213)

5/8"	000	200 cu. ft.	\$12.02	N/A	\$20.66	N/A
3/4"	002	600 cu. ft.	\$21.18	N/A	\$35.18	N/A
1"	003	800 cu. ft.	\$25.76	N/A	\$42.44	N/A
1 1/2"	005	2,000 cu. ft.	\$53.24	N/A	\$86.00	N/A
2"	006	4,000 cu. ft.	\$99.04	N/A	\$158.60	N/A
3"	008	10,000 cu. ft.	\$236.44	N/A	\$376.40	N/A
4"	009	17,000 cu. ft.	\$396.74	N/A	\$630.50	N/A
6"	010	44,000 cu. ft.	\$1,015.04	N/A	\$1,610.60	N/A
8"	011	82,000 cu. ft.	\$1,885.24	N/A	\$2,990.00	N/A

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

Size	Code	Minimum Usage	Inside Rates		Outside Rates	
			Water	Wastewater	Water	Wastewater
5/8"	000	200 cu. ft.	\$16.59	\$19.00	\$25.04	\$25.73
3/4"	002	600 cu. ft.	\$25.43	\$33.36	\$38.88	\$47.41
1"	003	800 cu. ft.	\$29.85	\$40.54	\$45.80	\$58.25
1 1/2"	005	2,000 cu. ft.	\$56.37	\$83.62	\$87.32	\$123.29
2"	006	4,000 cu. ft.	\$100.57	\$155.42	\$156.52	\$231.69

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

3"	008	10,000 cu. ft.	\$250.91	\$387.85	\$381.86	\$573.93
4"	009	17,000 cu. ft.	\$397.81	\$639.15	\$612.06	\$953.33
6"	010	44,000 cu. ft.	\$889.21	\$1,608.45	\$1,384.26	\$2,416.73
8"	011	82,000 cu. ft.	\$1,580.81	\$2,972.65	\$2,471.06	\$4,476.33
10"	012	115,000 cu. ft.	\$2,107.91	\$4,073.35	\$3,306.86	\$6,128.43

**THE BOARD OF PUBLIC UTILITIES OF
THE CITY OF CLEVELAND, TENNESSEE - WATER DIVISION**
*Schedule of Water and Wastewater Rates in Force
(Including the Number of Customers Being Served)
For the Years Ended June 30, 2014*

RESALE/FIRE SPRINKLER SYSTEM METER

3"	008	10,000 cu. ft.	\$162.91	N/A	\$162.91	N/A
4"	009	17,000 cu. ft.	\$256.01	N/A	\$256.01	N/A
6"	010	44,000 cu. ft.	\$615.11	N/A	\$615.11	N/A
8"	011	82,000 cu. ft.	\$1,120.51	N/A	\$1,120.51	N/A
10"	012	115,000 cu. ft.	\$1,559.41	N/A	\$1,559.41	N/A

Number of Customers at June 30, 2014:	Water	Wastewater
	30,518	18,095

Rates are subject to rules and regulations of Cleveland Utilities.
Rates will be subject to adjustment as rate adjustments are received from water suppliers.

AWWA WLCC Free Water Audit Software: Reporting Worksheet				Back to Instructions	
Water Audit Report for: CLEVELAND UTILITIES		Reporting Year: 2014 7/2013 - 6/2014			
Please enter data in the white cells below. Where available, metered values should be used; if metered values are unavailable please estimate a value. Indicate your confidence in the accuracy of the					
All volumes to be entered as: MILLION GALLONS (US) PER YEAR					
WATER SUPPLIED << Enter grading in column 'E'					
Volume from own sources:	7 8	1,986.562	Million gallons (US)/yr (MG/Yr)		
Master meter error adjustment (enter positive value):	7 8		MG/Yr		
Water imported:	7 8	1,717.178	MG/Yr		
Water exported:	7 8	3.212	MG/Yr		
WATER SUPPLIED:		3,700.528	MG/Yr		
AUTHORIZED CONSUMPTION					
Billed metered:	7 3	2,704.424	MG/Yr		
Billed unmetered:	7 n/a		MG/Yr		
Unbilled metered:	7 10	77.293	MG/Yr		
Unbilled unmetered:	7 8	16.627	MG/Yr		
FALSE					
AUTHORIZED CONSUMPTION:	7	2,798.344	MG/Yr		
WATER LOSSES (Water Supplied - Authorized Consumption) 902.184 MG/Yr					
Apparent Losses					
Unauthorized consumption:	7	9.251	MG/Yr		
Default option selected for unauthorized consumption - a grading of 5 is applied but not displayed					
Customer metering inaccuracies:	7 8	146.406	MG/Yr		
Systematic data handling errors:	7 7	14.070	MG/Yr		
Apparent Losses:	7	169.727			
Real Losses (Current Annual Real Losses or CARL)					
Real Losses = Water Losses - Apparent Losses:	7	732.457	MG/Yr		
WATER LOSSES:		902.184	MG/Yr		
NON-REVENUE WATER					
NON-REVENUE WATER:	7	996.104	MG/Yr		
= Total Water Loss + Unbilled Metered + Unbilled Unmetered					
SYSTEM DATA					
Length of mains:	7 9	766.0	miles		
Number of active AND inactive service connections:	7 8	30,518			
Connection density:	7 6	40	conn./mile main		
Average length of customer service line:	7 6	35.0	ft	(pipe length between curbside and customer meter or property boundary)	
Average operating pressure:	7 6	90.0	psi		
COST DATA					
Total annual cost of operating water system:	7 10	\$12,941,736	\$/Year		
Customer retail unit cost (applied to Apparent Losses):	7 8	\$4.53	\$/1000 gallons (US)		
Variable production cost (applied to Real Losses):	7 9	\$997.00	\$/Million gallons		
PERFORMANCE INDICATORS					
Financial Indicators					
Non-revenue water as percent by volume of Water Supplied:		26.9%			
Non-revenue water as percent by cost of operating system:		12.3%			
Annual cost of Apparent Losses:		\$768,865			
Annual cost of Real Losses:		\$730,259			
Operational Efficiency Indicators					
Apparent Losses per service connection per day:		15.24	gallons/connection/day		
Real Losses per service connection per day*:		65.76	gallons/connection/day		
Real Losses per length of main per day*:		N/A			
Real Losses per service connection per day per psi pressure:		0.73	gallons/connection/day/psi		
Unavoidable Annual Real Losses (UARL):	7	336.35	million gallons/year		
From Above, Real Losses = Current Annual Real Losses (CARL):		732.46	million gallons/year		
Infrastructure Leakage Index (ILI) [CARL/UARL]:	7	2.18			
* only the most applicable of these two indicators will be calculated					
WATER AUDIT DATA VALIDITY SCORE:					
*** YOUR SCORE IS: 82 out of 100 ***					
A weighted scale for the components of consumption and water loss is included in the calculation of the Water Audit Data Validity Score					
PRIORITY AREAS FOR ATTENTION:					
Based on the information provided, audit accuracy can be improved by addressing the following components:					
1: Volume from own sources					
2: Unauthorized consumption					
3: Water imported					
For more information, click here to see the Grading Matrix worksheet					

**CITY OF CLEVELAND, TENNESSEE
OTHER STATISTICAL DATA
June 30, 2014**

Population (Estimated) 42,774

Date of Incorporation 1903

Form of Government Council - Manager
(August 1993)

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

Mayor and two Council members elected at large

Five council members - elected from five districts

City employees:	Cleveland				
	City	Schools	Library	Utilities	
Regular Full-time	302	588	11	188	1,089
Regular Part-time	1	114	35	0	150
Seasonal Part-time	74	0	0	1	75
Total	377	702	46	189	1,314

Area of City 29.69

Miles of roads and streets:
Asphalt 326

Miles of sidewalks 43.71

Fire Protection:

Classification 3

Number of stations 5

Number of full-time employees 92

Number of fire trucks (pumpers and ladders and tankers), radio equipped 11

Number of sedans/suvs- radio equipped 6

Number of Fire Specialists pickup trucks - radio equipped 1

Number of fire hydrants 2,627

Per-capita fire loss \$36.92 (inside city)

Police Protection:

Number of stations 1

Number of substations 0

Number of full-time sworn officers 91

Number of police reserves 0

Number of civilian personnel including Animal Control

Regular full-time 19

Regular part-time 12

Number of public service officers 12

**CITY OF CLEVELAND, TENNESSEE
OTHER STATISTICAL DATA - (Continued)
June 30, 2014**

Police Protection:		
Criminal offenses:		
TIBRS - Part A		5,748
TIBRS - Part B		1,432
Number of vehicles - all radio equipped		76
Motorola 800	76	

EDUCATION - PUBLIC SCHOOL SYSTEM

	Number	ADM	ADA
High School (Grades 9, 10, 11 and 12)	1	1,338	1,265
Middle School (Grades 6 through 8)	1	1,199	1,084
Elementary Schools (Grades K through 5)	6	2,532	2,350
Ungraded - Special Education		<u>83</u>	<u>70</u>
 Total Students		<u><u>5,152</u></u>	<u><u>4,769</u></u>
 Certificated Staff	423.5		
Non-Certificated Personnel	<u>283.0</u>		
 Total Personnel	<u><u>706.5</u></u>		

RECREATION AND CULTURE:

Parks (total acres)	290
Number developed	15
Number of swimming pools	3
Number of tennis courts	8
Number of softball parks	2
Number of gymnasiums	2
Number of golf courses	1
Number of multi-purpose fields	1
Number of soccer parks	1
Number of libraries	1city/county
Number of volumes	164,078
Number of e-books	27,488
Number of e-Audiobooks	504
Number of bookmobiles	1

UTILITIES:

- Electric - City-owned (statements and statistics are included in this report).
- Water - City-owned (statements and statistics are included in this report).
- Sewer - City-owned (statements and statistics are included in this report).
- Gas - Natural gas system owned and operated by Chattanooga Gas Company.
- Telephone - Cleveland is served by AT&T and Charter Communications.
- Railroads - Cleveland is served by Norfolk and Southern (freight only).
- Bus Service - Cleveland is served by Greyhound Bus Lines.
- Jetport-Cleveland owns Regional Jetport; runway 5,500 feet.