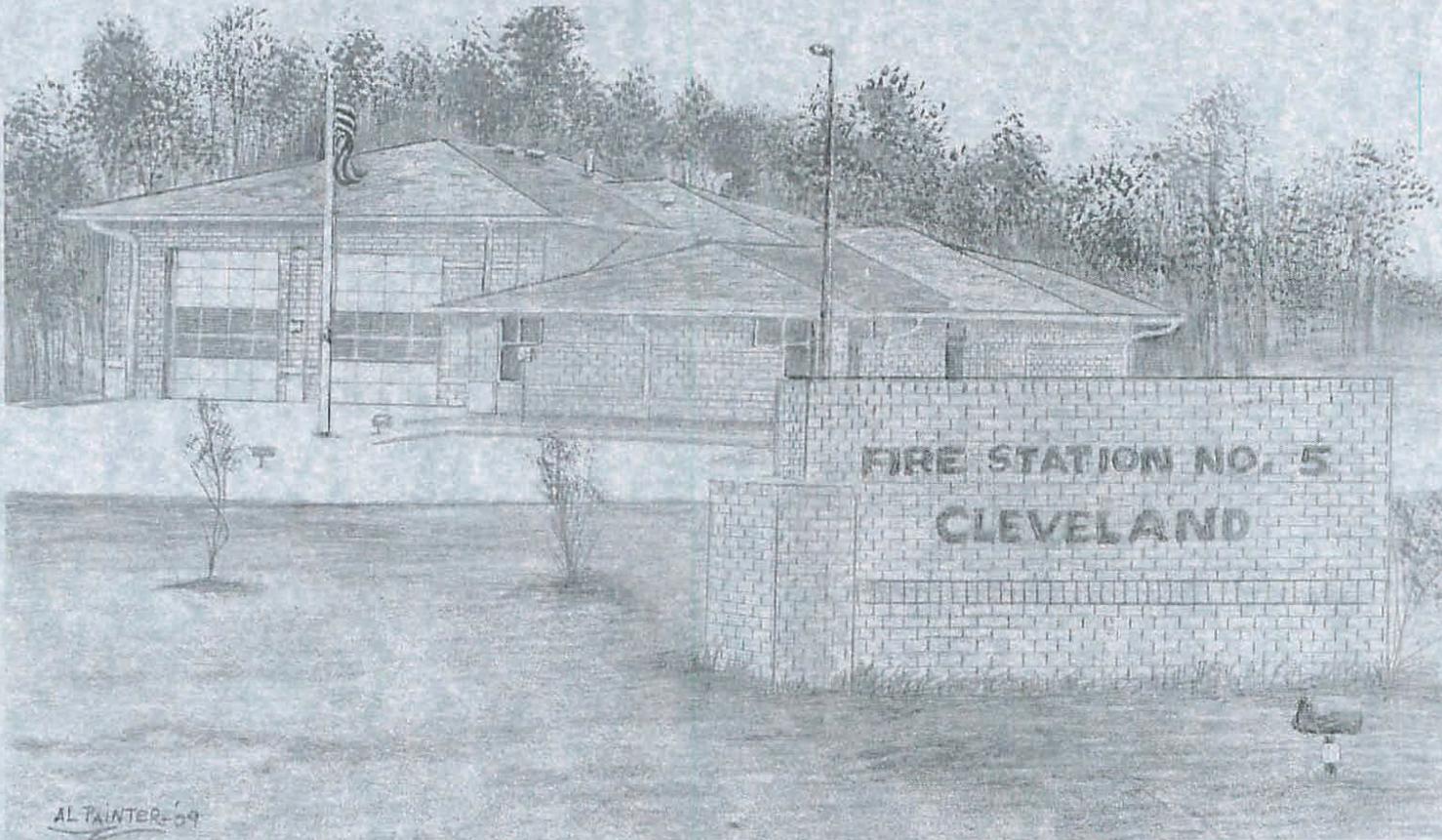


# *City of Cleveland Tennessee*

Founded  
1842

Incorporated  
1903



*Annual Budget*  
2009-2010

*City of Cleveland,  
Tennessee*



*Annual Budget  
FY 2010*



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Cleveland**

**Tennessee**

For the Fiscal Year Beginning

**July 1, 2008**

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to City of Cleveland, Tennessee for its annual budget for the fiscal year beginning July 1, 2008. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communication device.

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

# *Mission Statement*

## *City of Cleveland, Tennessee*

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

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

## ***Annual Budget***

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

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

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

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

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

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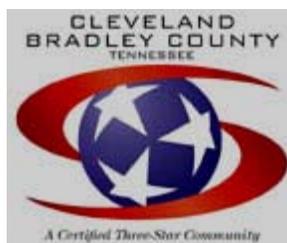
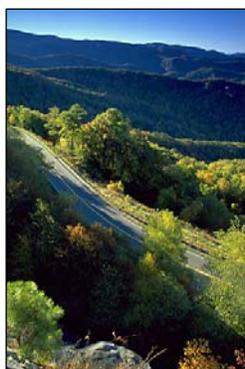
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## *Introduction*

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

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

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



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

The City of Cleveland is the county seat of Bradley County, Tennessee, located in the extreme southeastern corner of the state. Cleveland is located 28 miles northeast of Chattanooga, 82 miles southwest of Knoxville, 124 miles north of Atlanta, 172 miles north of Birmingham, and 181 miles southeast of Nashville. It is located on Interstate 75, US Highways 11 and 64, and State Routes 60, 74, 40 and 2.

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

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



The state-certified population for 2000 was 37,192. The City and County are both growing at a moderate rate. Commercial growth has exceeded the previous year total in spite of the slower national economy. The City has shown consistent growth throughout its history, as the following table demonstrates:

## Census Population

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

According to the 2000 census, the City's population is 89.0% Caucasian, 7.0% African-American, 2.9% Hispanic, and 1.1% Asian or Other. The median age is 34.0. Those 19 years of age and younger are 26.4% of the population, and those 55 years of age and older are 23.2%. The median income per household is \$32,257 and the per capita income is \$25,572. The housing stock totals 17,116 units, of which 8,866 (51.8%) are owner-occupied. The rental vacancy rate in 2000 was 9.8%. The median value of owner occupied units was \$98,000. Housing costs in Cleveland and Bradley County are 16.6% below the national average as reflected in the third quarter 2008 ACCRA cost of living survey. The unemployment rate has remained very low for at least the last six years but, has increased by more than 2% in 2008 due to the declining economy. The unemployment rate for Cleveland in December 2008 was 7.4%. The unemployment rate for Bradley County was 7.4%, the State of Tennessee was 7.6% and the national average was 7.2%. The cost of living is 17.8% below the national average, and 1.06% above the state average.

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

The City has two institutions of higher learning: Lee University, a 4-year liberal arts school, and Cleveland State Community College, a 2-year technical and community college. The City School System has one primary school, five elementary schools, one middle school, one high school, and one alternative school.

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



## Education



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



## Recreation

Utilities are provided by the following within the City:

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

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

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



# City of Cleveland Area Map



## *Reader's Guide to the Budget*

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

Following this Guide is Tab II, which contains the City Manager's Budget Message. This message discusses the fund structure of the Budget, and which basis of accounting is used for each type of fund. It also includes a listing of the assumptions used in developing the Budget. Finally, it includes a discussion of the major issues facing the City and how the Budget affects them and is affected by them. Immediately following is a listing of the City's Goals and Objectives for FY 2010.

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

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

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

Tab VI contains information on the City's personnel functions. First is an overview of the legal framework, including key documents and policies, and how positions and pay increases become authorized. Second is an organization chart followed by a narrative overview of the organization of the City. Third is a staffing overview.

Fourth is a listing of all authorized personnel positions by department for four years. This allows the reader to see the staffing level in each department, and whether it has grown or decreased. Fifth is the Position Classification and Pay Plan, which lists each position and assigns a pay grade to it, and includes the matrix of pay grades. This allows the reader to see the pay range for every classified position within the City. Sixth is a listing of every fringe benefit that the City provides its employees. There is some detailed information on the retirement system and finally a listing of all City boards and commissions, giving their duties and length of term.

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

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

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

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

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

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

*“A World-Class Place to Call Home”*

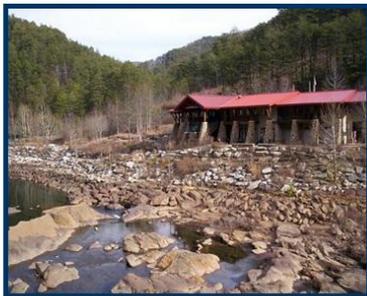
*Cleveland, Tennessee*



**Apple Valley  
Orchards**



**Red Clay  
Historical Park**



**Ocoee Whitewater  
Center**



**The Spot Restaurant**



**Cleveland Speedway**

# City of Cleveland

CLEVELAND, TENNESSEE

Office of the City Manager



Janice S. Casteel  
City Manager

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Cleveland Municipal Building

190 Church Street, N.E.

P.O. Box 1519

Cleveland, TN 37364-1519

May 1, 2009

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 2010

Gentlemen and Mrs. Hines:

The FY 2010 Budget for the City of Cleveland is submitted for your consideration. The document includes the revenues and expenditures that are necessary to maintain and in some areas improve the current levels of municipal services.

The FY 2010 Budget addresses infrastructure needs of a growing community. It is a challenge to keep up with the demand for services and facilities in such a growing community. The City of Cleveland is the principal city of the Cleveland Metropolitan Statistical Area (MSA) and it is the employment and commercial center of the metropolitan area.

The FY 2010 total budget, which includes all city and Cleveland Utility funds, is \$208,578,951. This represents a 3.7% decrease over the FY 2009 amended budget. This decrease is primarily due to the capital expenditures in 2009 financed by debt issues and carryover projects from the previous year.

The FY 2010 budget does not include a property tax increase; however, the rate cannot be determined until the state-mandated reappraisal process is complete. The city will adopt a new certified tax rate which will be lower than the current property tax rate of \$1.65. The budget also does not include an increase in the monthly sanitation fee or any other fees. The citizens of Cleveland passed a referendum increasing the city's local option sales tax by .50%, from 2.25% to 2.75%, and the proceeds will be dedicated to capital projects.

The major priorities of the FY 2010 budget is completion of several road and sidewalk projects made possible by federal stimulus grants and the local sales tax referendum, beginning the construction of a new general aviation airport, construction of

a new maintenance building at Waterville Golf Course and construction of the redesigned course with state funds made available by the Dalton Pike widening project, and design of the Mouse Creek Road widening project. A complete list of capital projects funded by the proceeds of the new local option sales tax is presented on pages xix and xx at the end of the budget message.

The budget does not include any new debt service for city projects or for Cleveland Utilities.

Staff continued a conservative approach of estimating revenue for the FY 2010 budget. Due to conservative budgeting practices and the efforts of the city's department heads to manage their budgets, there has been growth in the fund balance for the past seven fiscal years. Using conservative estimates in projecting future revenue will help ensure that the city maintains an adequate fund balance, which is currently at 23.1% of total general fund expenditures and transfers.

Sales tax revenue is projected to increase approximately \$100,000, or 1.3%, and growth is projected in other revenue sources for FY 2010. Revenues for FY 2010 are almost \$600,000 less than last year, due to the one-time sale of two city parking lots which occurred in FY 2009. Expenditures in the General Fund are proposed to decrease approximately \$590,000, from \$38 million in FY 2009 to \$37.4 million in FY 2010. This represents a 1.5% decrease.

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 August forms were distributed to all City departments, including the school system, for the CINI. In January 2009 the city manager and department heads met to review capital requests, and a final six-year CINI document was prepared which included the capital improvement needs of all departments. This document is for planning purposes only and is used as documentation for the preparation of the Capital Improvement Program (CIP), which is included in the proposed budget.
- 2) *Council Fall Planning Retreat*: Staff presented a financial report at the planning retreat which was attended by the Mayor and City Council, department heads, news media, and representatives of the City School System. This all day 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 December departments prepared their funding requests which were submitted to the City Manager and the Director of Finance. The City Council held a Budget Retreat on April 3, 2009 at which the budget was presented and discussed. The final budget must be approved by June 30, 2009.

The City of Cleveland will operate this year with twenty-six (26) 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-six separate balance sheets and income statements.

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

General Fund:

- 1.) General Fund

Special Revenue Funds:

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

Debt Service Fund:

- 15.) Debt Service Fund

Capital Projects Funds:

- 16.) HUD Urban Development Action Grant Fund
- 17.) Sales Tax Capital Projects Fund
- 18.) Capital Improvements Program (CIP) Fund
- 19.) 2007 General Improvement Bond Fund
- 20.) 2008 TMBF Note Fund

Enterprise Funds:

- 21.) Brush Chipping Fund
- 22.) Cleveland Municipal Airport Authority Fund
- 23.) Cleveland Utilities Electric Fund
- 24.) Cleveland Utilities Water/Wastewater Fund

Internal Service Fund:

- 25.) Fleet Management Fund

Trust Fund:

26.) Meiler Estate Animal Shelter Fund

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

Cleveland City Schools receives a transfer of operating money from the City's General Fund each year. In addition, a transfer from the City's General Fund is made to the Debt Service Fund to cover long-term debt incurred by the school system. For FY 2010 the total transfer from the General Fund to schools is \$7,286,400. Since 1998, it has been the policy of the City Council to increase school operating funding by an amount congruent with growth in tax revenues. For FY 2010 the city has frozen funding levels for its larger departments, including schools, to avoid mid-year budget cuts should the economy not begin to rebound.

The Library Fund also receives a transfer of money from the City's General Fund each year, with an equal appropriation from Bradley County. The FY 2010 budget includes no increase for the Cleveland Public Library; however, a joint meeting will be held with the Bradley County Commission later this month to determine if additional operating money will be necessary for the 17,000 square foot addition which will be completed this summer.

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.

According to GAAP, General Funds, Special Revenue Funds, Debt Service Funds, Capital Projects Funds and Trust Funds are budgeted and accounted for using the modified accrual basis of accounting. The Enterprise Funds and Internal Service Fund are accounted for using the accrual basis of accounting. The differences in the basis of accounting are defined in the Glossary of Terms. The basis of budgeting and accounting are the same within each fund.

**Budget Assumptions:**

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

- No increase in property tax.
- No increase in the Residential Sanitation Fee.

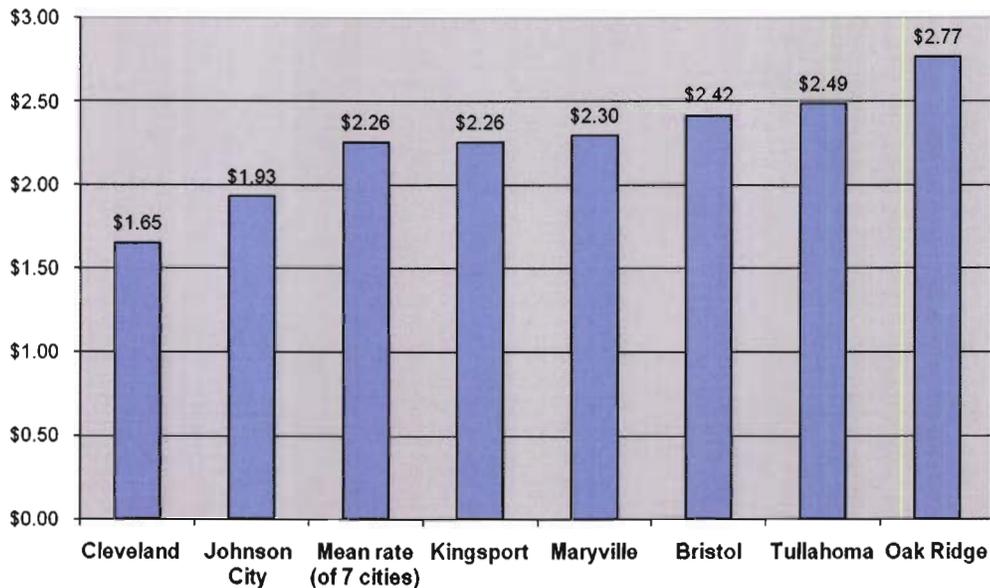
- Local Option Sales Tax growth of 1.3% over the FY 2009 amended budget.
- Property tax revenue growth of 0.6% over last year's budget.
- Wholesale beer tax revenue growth of 2% over FY 2009 amended budget.
- Bradley County to pay \$1,822,200 for fire suppression services for the fringe area as agreed to in the fire contract between the City and Bradley County. This is an increase of 0.1%, or \$2,200, over FY 2009.
- No increase for health and dental insurance for City employees, and the plan will be modified accordingly. The current provider had requested a 12% rate increase; however, the plan will be modified to impact the least number of employees possible to avoid a premium increase.
- No COLA or step increase for city employees.
- The Cleveland City School System will receive no additional operating funding.
- The proposed budget does not include any increases for jointly funded agencies.
- 5% franchise fee on the gas franchise and the cable television franchise.
- Fleet Management will continue to charge \$57 per hour labor, 30% markup on parts and contracted services, and 20-cents markup on fuel over the City's actual cost. These fees are for the overall operating expenses incurred by this facility and fleet operation.
- The budget includes no additional debt service.
- The city will fund \$436,200 in capital projects this fiscal year in the Capital Improvement Program (CIP) Fund. The CIP funds infrastructure and equipment needs of each department.
- Local option sales tax increase will provide more than \$2 million for city-wide capital projects and equipment. See detailed list on pages xix and xx. City Schools will receive at least \$800,000 for its capital projects from the sales tax referendum.
- The American Recovery and Reinvestment Act (ARRA) of 2009 will provide \$1.3 million to Cleveland through its Metropolitan Planning Organization (MPO). Projects will include Inman Street milling, paving, curb, gutter, and sidewalks from Broad Street to Highland Avenue estimated at \$350,000; Raider Drive paving for \$237,000; Freewill Road Paving and drainage for

\$435,000; \$138,000 in sidewalk projects; \$40,000 for the greenway restroom; and \$100,000 as a project overrun.

- No use of General Fund Balance for FY 2010.
- The FY 2010 budget has estimated \$129,100 (90% federal and state funds) for the Metropolitan Planning Organization (MPO) and \$331,300 for the Community Development Block Grant Entitlement program, a 100% federally funded program. The City qualifies as an Entitlement Community for the CDBG program due to designation as a principal city in an MSA.
- The FY 2010 budget includes the continued funding for the Storm Water Management Fund. This fund was established in order to address National Pollutant Discharge Elimination System (NPDES) requirements and to address drainage and flooding problems in the city.
- The FY 2010 budget includes no new personnel and has not funded 10 authorized positions (4 police officers, 3 firefighters, 1 police secretary, 1 public service worker in public works, and the assistant city manager). Stimulus funds may provide funding for the public safety positions in police and fire.

**Major Issues:**

1.) **Property Tax Rate:** Cleveland’s property tax rate of \$1.65 remains the lowest property tax rate of any city its size with a K-12 city school system in the state. See table below.



The total amount of funding for the Cleveland City Schools System equals \$7.3 million or 45.7% of the total property tax rate.

2.) **Transportation Improvements:** The City has many transportation needs, as evidenced in the 1995 Transportation Plan and the 2004 City-County Transportation Plan, but funds have not been available to start any new major construction project. Federal funding has been made available through the MPO for the Mouse Creek Road Project. This Budget includes \$60,000 for the 20% local match for federal transportation funding to be used for the engineering and design phases of the Mouse Creek Road Project. This will be the first major road project undertaken by the City since the Stuart Road Project was completed in 2001.

Additional projects funded through the MPO include the engineering design for the 25<sup>th</sup> Street & Ocoee Street intersection improvement, engineering design and right-of-way for the 20<sup>th</sup> Street SE and Dalton Pike intersection improvement, and extension of the Intelligent Transportation System (ITS) for APD40 from I-75 Exit 20 to Blackburn Road.

3.) **Fire Contract:** The City of Cleveland and Bradley County are currently holding meetings to discuss a merger of the two fire departments and the emergency medical services (EMS) operation. The merger will provide continued quick emergency response for our entire county. Allocation of resources will be improved; emergency response time will be improved; life of equipment will be extended; fire insurance premiums for homeowners, commercial and industrial developments will be stabilized; and the excellent ISO ratings we enjoy will continue to be an excellent recruiting tool for our community. The current fire contract ends June 30, 2010, and the deadline for negotiations is June 30, 2009.

This Budget **does not** include funding for construction of a new fire station. The City purchased a site for station number 6, but construction funds have not been provided. The station will be needed in the future in order for the fire department to adequately serve the southern portion of the city, including the Interstate Exit 20 area which will continue to develop. The new station is also needed in order to help the city maintain or improve the ISO rating. If the city and county fire departments are combined, county firemen serving at the Inman Street fire hall could be transferred to the new station. Bradley County has discussed the need for two additional stations, which would then require the hiring of approximately 24 firefighters under the fire merger. The importance of the volunteers is not diminished by the merger, as their assistance is needed to provide fire protection to the rural areas of Bradley County.

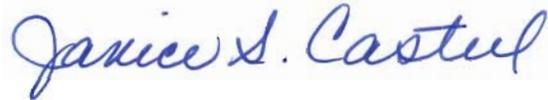
4.) **Public Works Building:** This Budget **does not** include funding for a new Public Works building. The construction of a new Public Works administrative building and facilities for material storage, equipment storage facilities and a new sign shop has been a priority of the city for several years.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

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

I want to thank the City staff for the hard work done in preparing this Budget. I especially want to thank Mike Keith, Director of Finance, and the Administration & Finance Budget Team for all their time and effort in preparing this budget. This document would also not be possible without the help of our Department Heads and their Budget Officers.

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

Respectfully Submitted,



Janice S. Casteel  
City Manager

## Additional 1/2 cent Local Option Sales Tax Projects:

FY2010 Sales Tax Collection estimate	2,200,000	
FY2009 Sales Tax Collection estimate	600,000	
Total estimated to be available for capital projects/equipment:		<u>\$2,800,000</u>

<u>Capital Project/Capital Equipment:</u>	<u>Cost Estimate</u>	
25 <sup>th</sup> /Ocoee Design, Environmental	30,000	MPO Match
20 <sup>th</sup> /Dalton Pike (ROW, Design, Environmental)	41,500	MPO Match
Mouse Creek Rd. Eng/Design (Local Match	60,000	MPO Match
Ocoee St. Sidewalks	138,000	May/June
Police Vehicles	200,000	
Fire Paging System	80,000	
Strategic Plan	45,000	
Whirlpool Investment (Due July 1 <sup>st</sup> )	1,000,000	
Renovation of N.E. Pool	20,000	
Tinsley Park Tennis Court	20,000	
Tinsley Pool Guttering	50,000	
Street Paving	631,500	
1 <sup>st</sup> Street Square	100,000	
Firehall #6: Survey, site design, permits	9,500	
Public Works Bldg; Survey, site design, permits	7,500	
Fire Training Tower: Survey, site design	2,000	
Bldg. Inspector Replacement Vehicle	17,000	
1 Dump Truck (Replacement – Leaf Truck)	70,000	
Knuckleboom replacement	150,000	
Fire Explorer (Replace Suburban)	19,000	
Fire Training Truck (King Cab)	19,000	
Lee University Crosswalk Safety Project	40,000	City estimate
EMA Cell Tower	50,000	City's share
Total :	<u>\$2,800,000</u>	

**FY2010 Sales Tax:**

Additional projects if County's referendum fails:

<b><u>Capital Project/Capital Equipment:</u></b>	<b><u>Cost Estimate</u></b>
Paving	300,000
Council Priority	500,000
Total:	<u>800,000</u>

City of Cleveland, Tennessee  
Goals & Objectives

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

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

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

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

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

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

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

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

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

Goal #5 Improve our economic development efforts.

- Objective: Continue to aggressively market the Cleveland/Bradley Industrial Park
- Objective: Continue to support the Economic Development Council and the Industrial Development Board so that a solid recruitment and retention program remains in place.
- Objective: Purchase additional industrial property.

Goal #6: Improve our long-range planning.

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

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

- Objective: Continue implementation of Community Development Block Grant program for low and moderate income areas of Cleveland.
- Objective: Continue implementation of historic zoning through the Historic Preservation Commis
- Objective: Improve existing recreational facilities.
- Objective: Implement a pro-active codes enforcement program.

- Objective: Continue development of the Greenway project.
- Objective: Increase recreational opportunities for the entire community.
- Objective: Continue to implement the Master Plan for Northeast Recreation Center.
- Objective: Continued improvements at the skateboard park.
- Objective: Implement a Recreation Long-range Master Plan .
- Objective: Continue partnership with Habitat for Humanity for development of housing for low income home buyers.

Goal #8: Improve efficiency through workforce.

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

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

- Objective: Replace roofs on city buildings with more energy efficient
- Objective: Research use of alternative fuels for city vehicles.
- Objective: Implement TVA's energy audit for the Municipal Building Annex and Waterville Golf Course 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 and is used to account for all activities of the City not included in other specified funds. The General Fund accounts for the normal recurring activities of the City (i.e., public safety, recreation, public works, general government, etc.)

**Special Revenue Funds** – Funds used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes. The City’s Special Revenue Funds include the State Street Aid Fund, Solid Waste Management Fund, Drug Enforcement Fund, Fletcher Park Trust Fund, School Fund, School Food Services, Greenway Fund, Library Fund, Storm Water Management Fund, Community Development Block Grant Fund, Metropolitan Planning Organization Fund, Red Light Camera Safety Fund, Byrne Memorial Grant Funds, 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 Housing and Community Development Rehab, Urban Development Action Grant, and Home Grant Funds, the City’s Capital Improvement Program Fund, the Sales Tax Capital Projects Fund and several bond funds used to finance capital projects.

## (2) Proprietary Funds

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

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

### (3) Fiduciary Funds

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

The three largest sources of revenue for the City budget include Charges for Services, Intergovernmental, and Taxes. Combined these sources provide 97.2% of the total revenues received by the City of Cleveland.

Charges for services revenues provide 62.0% of the revenues necessary to provide city services. Cleveland Utilities bills the majority of this to its customers for electric, water, and wastewater services. Other charges include recreation fees, the sanitation fee billed to city residents, school tuition fees charged to students who live outside the city limits, charges for lunches in the School Food Service Fund, fees charged to golfers at the Waterville Golf Course, amounts billed to city departments for vehicle maintenance, amounts paid by Bradley County for animal control and fire protection services, and other miscellaneous fees.

Intergovernmental revenues represent 18.8% of the City’s revenues. Education funding received from Bradley County, the State of Tennessee, and the Federal government accounts for more than half of this revenue. Other sources include state sales tax, TVA in-lieu-of-tax payments, and state income tax, to name only the larger ones.

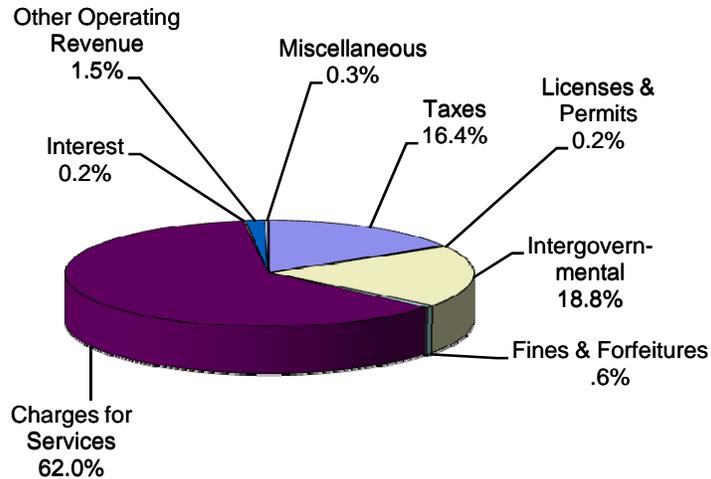
Tax revenues account for 16.4% of the total funding sources received to fund city services. Property tax and sales tax are the largest sources of tax revenues. Combined they provide 88% of total taxes collected. The proposed budget includes no property tax increase on city taxpayers. All property in Cleveland and Bradley County is currently going through the state mandated reappraisal process. The property tax rate will be determined once the new certified tax rate has been determined by the Property Assessor and approved by the State and the City Council.

Major uses of these resources include power purchased by Cleveland Utilities at 40.9% and education funding at 18.7%. Other significant expenditures and expenses include Cleveland Utilities’ operation expenses at 10% and Public Safety at 8.4%.

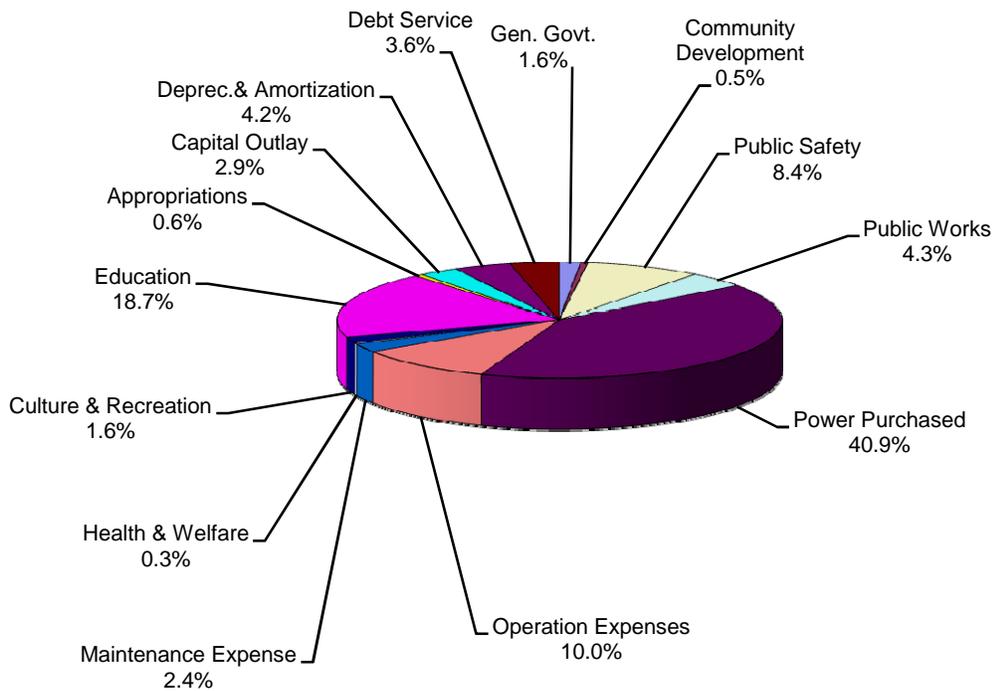
The revenue sources and expenditures of the City of Cleveland may be more easily understood by reviewing the following pie charts. Also included in this section are three-year budget spreadsheets (FY2008 actual, FY2009 budgeted, and FY2010 recommended budgets) for each of the fund categories.

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 - FY2010



## Expenditures and Expenses By Use - FY2010



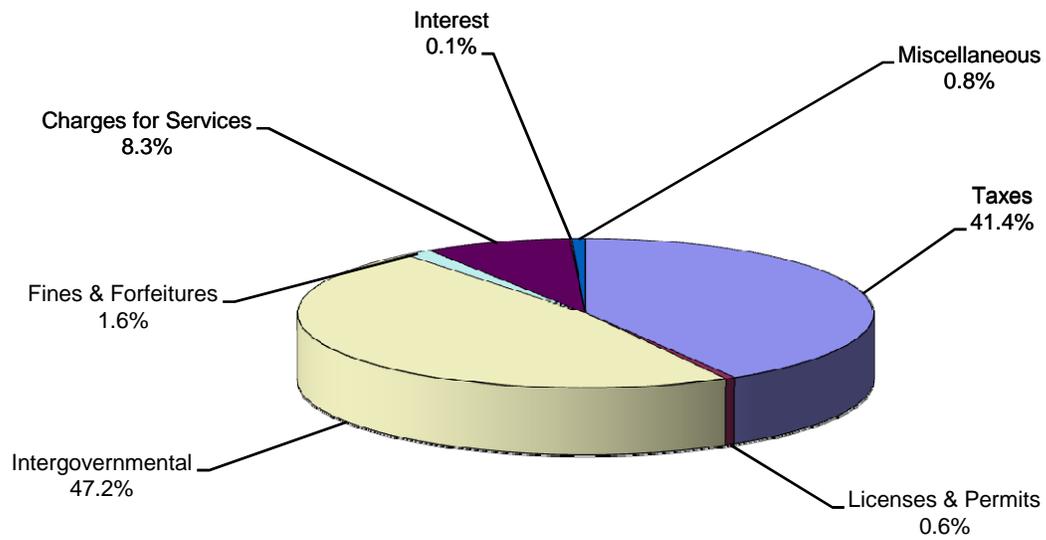
City of Cleveland, Tennessee  
2008-2010 Summary of All Funds

	Governmental Funds			Proprietary Funds		
	2008 Actual	2009 Budgeted	2010 Proposed	2008 Actual	2009 Budgeted	2010 Proposed
<b>Revenues:</b>						
Taxes	\$26,427,496	\$27,893,000	\$32,008,000	\$0	\$0	\$0
Licenses & permits	568,441	430,500	429,500	0	0	0
Intergovernmental	37,709,107	37,652,256	36,654,839	0	0	0
Fines & forfeitures	990,387	1,150,500	1,251,000	0	0	0
Charges for services	6,162,803	6,524,738	6,403,175	98,881,280	116,398,286	114,621,124
Interest	508,805	167,900	72,700	603,055	693,246	316,282
Other operating revenue	0	0	0	2,976,970	3,212,868	2,881,284
Miscellaneous	2,066,162	2,061,761	585,425	40,523	0	0
<b>Subtotal:</b>	<b>\$74,433,201</b>	<b>\$75,880,655</b>	<b>\$77,404,639</b>	<b>\$102,501,828</b>	<b>\$120,304,400</b>	<b>\$117,818,690</b>
<b>Other financial sources:</b>						
Operating transfers in	14,898,717	14,481,287	13,955,516	74,065	34,000	34,000
Capital contributions	0	0	0	8,879,491	21,900	23,000
Proceeds from bonds	951,300	3,761,400	0	0	0	0
<b>Total Financial Sources</b>	<b>\$90,283,218</b>	<b>\$94,123,342</b>	<b>\$91,360,155</b>	<b>\$111,455,384</b>	<b>\$120,360,300</b>	<b>\$117,875,690</b>
<b>Expenditures and Expenses</b>						
General government	\$2,124,836	\$2,394,239	\$2,334,700	\$651,810	\$726,901	\$715,200
Community development	990,623	1,035,279	1,019,000	0	0	0
Public safety	15,887,104	17,232,697	16,375,000	0	0	0
Public works	7,859,600	8,451,956	8,404,400	0	0	0
Power purchased	0	0	0	66,778,016	81,044,923	79,753,395
Operation expenses	0	0	0	17,654,148	17,863,437	19,599,104
Maintenance expense	0	0	0	5,347,377	6,114,364	4,745,356
Health and welfare	497,414	530,946	665,000	0	0	0
Culture and recreation	3,314,547	3,995,995	3,206,900	0	0	0
Education	34,935,499	36,433,454	36,392,151	0	0	0
Appropriations	1,088,089	1,085,000	1,080,600	0	0	0
Capital outlay	9,730,177	9,127,204	5,715,200	0	0	0
Depreciation and amortization expense	0	0	0	7,661,097	8,182,051	8,091,709
Debt service principal	1,816,428	1,966,300	1,725,000	0	0	0
Debt service interest and other	3,148,679	3,318,801	3,227,100	2,586,914	3,225,330	1,973,407
Subtotal:	<b>\$81,392,996</b>	<b>\$85,571,871</b>	<b>\$80,145,051</b>	<b>\$100,679,362</b>	<b>\$117,157,006</b>	<b>\$114,878,171</b>
Other financing uses:						
Pymt. to ref. bond escrow	0	0	0	0	0	0
Operating transfers out	13,187,862	12,186,573	11,851,704	1,601,016	1,603,000	1,690,625
<b>Total Use of Resources:</b>	<b>\$94,580,858</b>	<b>\$97,758,444</b>	<b>\$91,996,755</b>	<b>\$102,280,378</b>	<b>\$118,760,006</b>	<b>\$116,568,796</b>
Net Increase (Decrease) in Fund Balance	(\$4,297,640)	(\$3,635,102)	(\$636,600)	\$9,175,006	\$1,600,294	\$1,306,894
Fund Balance or Net Assets - July 1	21,987,291	17,689,651	14,054,549	115,278,575	124,453,581	126,053,875
<b>Fund Balance or Net Assets-June 30</b>	<b>\$17,689,651</b>	<b>\$14,054,549</b>	<b>\$13,417,949</b>	<b>\$124,453,581</b>	<b>\$126,053,875</b>	<b>\$127,360,769</b>

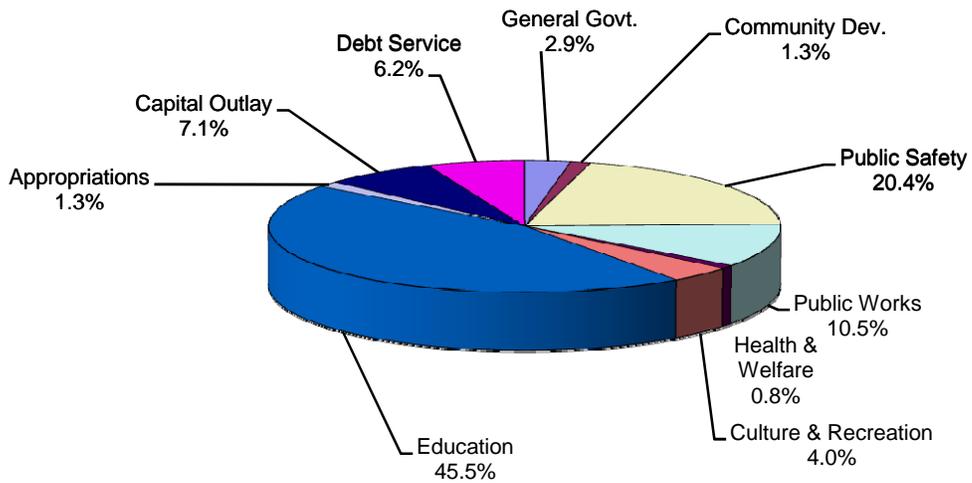
City of Cleveland, Tennessee  
2008-2010 Summary of All Funds

	Fiduciary Funds			Total		
	2008 Actual	2009 Budgeted	2010 Proposed	2008 Actual	2009 Budgeted	2010 Proposed
<b>Revenues:</b>						
Taxes	\$0	\$0	\$0	\$26,427,496	\$27,893,000	\$32,008,000
Licenses & permits	0	0	0	568,441	430,500	429,500
Intergovernmental	0	0	0	37,709,107	37,652,256	36,654,839
Fines & forfeitures	0	0	0	990,387	1,150,500	1,251,000
Charges for services	0	0	0	105,044,083	122,923,024	121,024,299
Interest	14,424	5,000	6,000	1,126,284	866,146	394,982
Other operating revenue	0	0	0	2,976,970	3,212,868	2,881,284
Miscellaneous	0	0	0	2,106,685	2,061,761	585,425
<b>Subtotal:</b>	<b>\$14,424</b>	<b>\$5,000</b>	<b>\$6,000</b>	<b>\$176,949,453</b>	<b>\$196,190,055</b>	<b>\$195,229,329</b>
<b>Other financial sources:</b>						
Operating transfers in	0	0	0	14,972,782	14,515,287	13,989,516
Capital contributions	0	0	0	8,879,491	21,900	23,000
Proceeds from bonds	0	0	0	951,300	3,761,400	0
<b>Total Financial Sources</b>	<b>\$14,424</b>	<b>\$5,000</b>	<b>\$6,000</b>	<b>\$201,753,026</b>	<b>\$214,488,642</b>	<b>\$209,241,845</b>
<b>Expenditures and Expenses</b>						
General government	\$0	\$0	\$0	\$2,776,646	\$3,121,140	\$3,049,900
Community development	0	0	0	990,623	1,035,279	1,019,000
Public safety	0	0	0	15,887,104	17,232,697	16,375,000
Public works	0	0	0	7,859,600	8,451,956	8,404,400
Power purchased	0	0	0	66,778,016	81,044,923	79,753,395
Operation expenses	0	0	0	17,654,148	17,863,437	19,599,104
Maintenance expense	0	0	0	5,347,377	6,114,364	4,745,356
Health and welfare	0	0	0	497,414	530,946	665,000
Culture and recreation	0	0	0	3,314,547	3,995,995	3,206,900
Education	0	0	0	34,935,499	36,433,454	36,392,151
Appropriations	0	0	0	1,088,089	1,085,000	1,080,600
Capital outlay	0	0	0	9,730,177	9,127,204	5,715,200
Depreciation and amortization expense	0	0	0	7,661,097	8,182,051	8,091,709
Debt service principal	0	0	0	1,816,428	1,966,300	1,725,000
Debt service interest and other	0	0	0	5,735,593	6,544,131	5,200,507
Subtotal:	\$0	\$0	\$0	\$182,072,358	\$202,728,877	\$195,023,222
Other financing uses:						
Pymt. to ref. bond escrow	0	0	0	0	0	0
Operating transfers out	23,000	17,300	13,400	14,811,878	13,806,873	13,555,729
<b>Total Use of Resources:</b>	<b>\$23,000</b>	<b>\$17,300</b>	<b>\$13,400</b>	<b>\$196,884,236</b>	<b>\$216,535,750</b>	<b>\$208,578,951</b>
Net Increase (Decrease) in Fund Balance	(\$8,576)	(\$12,300)	(\$7,400)	\$4,868,790	(\$2,047,108)	\$662,894
Fund Balance or Net Assets - July 1	488,437	479,861	467,561	137,754,303	142,623,093	140,575,985
<b>Fund Balance or Net Assets-June 30</b>	<b>\$479,861</b>	<b>\$467,561</b>	<b>\$460,161</b>	<b>\$142,623,093</b>	<b>\$140,575,985</b>	<b>\$141,238,879</b>

# City of Cleveland Summary of Governmental Funds Revenues By Source - FY2010



# City of Cleveland Summary of Governmental Funds Expenditures By Source - FY2010



	General Fund			Special Revenue Funds		
	2008 Actual	2009 Budgeted	2010 Proposed	2008 Actual	2009 Budgeted	2010 Proposed
<b>Financial Sources:</b>						
Taxes	\$26,427,496	\$27,263,000	\$27,508,000	\$0	\$0	\$0
Licenses & permits	568,441	430,500	429,500	0	0	0
Intergovernmental	4,746,103	4,304,412	3,960,800	31,370,009	32,140,594	32,694,039
Fines & forfeitures	888,710	909,500	1,010,000	101,677	241,000	241,000
Charges for services	2,888,017	2,913,319	2,813,300	3,274,786	3,611,419	3,589,875
Interest	181,016	50,000	50,000	124,163	37,100	16,700
Miscellaneous	186,230	511,668	21,200	816,691	1,325,148	471,225
<b>Subtotal:</b>	<b>\$35,886,013</b>	<b>\$36,382,399</b>	<b>\$35,792,800</b>	<b>\$35,687,326</b>	<b>\$37,355,261</b>	<b>\$37,012,839</b>
Other financial sources:						
Operating transfers in	1,601,016	1,646,000	1,646,000	\$7,455,756	\$7,636,432	\$7,435,616
Proceeds from bonds	0	0	0	0	0	0
<b>Total Financial Sources</b>	<b>\$37,487,029</b>	<b>\$38,028,399</b>	<b>\$37,438,800</b>	<b>\$43,143,082</b>	<b>\$44,991,693</b>	<b>\$44,448,455</b>
<b>Expenditures:</b>						
General government	\$2,124,836	\$2,394,239	\$2,334,700	\$0	\$0	\$0
Community development	737,963	745,979	729,700	252,660	289,300	289,300
Public safety	15,714,710	16,196,340	16,062,400	172,394	1,036,357	312,600
Public works	3,921,225	4,231,075	4,226,000	3,938,375	4,220,881	4,178,400
Health and welfare	497,414	530,946	529,800	0	0	135,200
Culture and recreation	1,868,779	1,950,820	1,924,900	1,445,768	2,045,175	1,282,000
Education	0	0	0	34,935,499	36,433,454	36,392,151
Appropriations	1,088,089	1,085,000	1,080,600	0	0	0
Capital outlay	0	0	0	1,113,563	748,565	921,000
Debt service principal	0	0	0	151,428	85,000	0
Debt service int. & other	0	0	0	5,626	1,912	0
<b>Subtotal:</b>	<b>\$25,953,016</b>	<b>\$27,134,399</b>	<b>\$26,888,100</b>	<b>\$42,015,313</b>	<b>\$44,860,644</b>	<b>\$43,510,651</b>
Other financing uses:						
Pymt to ref. bond escrow	0	0	0	0	0	0
Operating transfers out	11,505,939	10,894,000	10,550,700	1,214,529	1,230,231	1,159,004
<b>Total Use of Resources:</b>	<b>\$37,458,955</b>	<b>\$38,028,399</b>	<b>\$37,438,800</b>	<b>\$43,229,842</b>	<b>\$46,090,875</b>	<b>\$44,669,655</b>
Net Increase(Decrease) in Fund Balance	28,074	0	0	(86,760)	(1,099,182)	(221,200)
Fund Balance - July 1	\$8,642,201	\$8,670,275	\$8,670,275	\$4,326,682	\$4,239,922	\$3,140,740
<b>Fund Balance - June 30</b>	<b>\$8,670,275</b>	<b>\$8,670,275</b>	<b>\$8,670,275</b>	<b>\$4,239,922</b>	<b>\$3,140,740</b>	<b>\$2,919,540</b>

Debt Service Funds			Capital Project Funds			Total Governmental Funds		
2008	2009	2010	2008	2009	2010	2008	2009	2010
Actual	Budgeted	Proposed	Actual	Budgeted	Proposed	Actual	Budgeted	Proposed
\$0	\$0	\$0	\$0	\$630,000	\$4,500,000	\$26,427,496	\$27,893,000	\$32,008,000
0	0	0	0	0	0	568,441	430,500	429,500
0	0	0	1,592,995	1,207,250	0	37,709,107	37,652,256	36,654,839
0	0	0	0	0	0	990,387	1,150,500	1,251,000
0	0	0	0	0	0	6,162,803	6,524,738	6,403,175
92,887	70,000	6,000	110,739	10,800	0	508,805	167,900	72,700
89,420	89,300	93,000	973,821	135,645	0	2,066,162	2,061,761	585,425
\$182,307	\$159,300	\$99,000	\$2,677,555	\$1,983,695	\$4,500,000	\$74,433,201	\$75,880,655	\$77,404,639
4,139,552	5,026,200	4,516,300	1,702,393	172,655	357,600	14,898,717	14,481,287	13,955,516
0	0	0	951,300	3,761,400	0	951,300	3,761,400	0
\$4,321,859	\$5,185,500	\$4,615,300	\$5,331,248	\$5,917,750	\$4,857,600	\$90,283,218	\$94,123,342	\$91,360,155
\$0	\$0	\$0	\$0	\$0	\$0	\$2,124,836	\$2,394,239	\$2,334,700
0	0	0	0	0	0	990,623	1,035,279	1,019,000
0	0	0	0	0	0	15,887,104	17,232,697	16,375,000
0	0	0	0	0	0	7,859,600	8,451,956	8,404,400
0	0	0	0	0	0	497,414	530,946	665,000
0	0	0	0	0	0	3,314,547	3,995,995	3,206,900
0	0	0	0	0	0	34,935,499	36,433,454	36,392,151
0	0	0	0	0	0	1,088,089	1,085,000	1,080,600
0	0	0	8,616,614	8,378,639	4,794,200	9,730,177	9,127,204	5,715,200
1,665,000	1,881,300	1,725,000	0	0	0	1,816,428	1,966,300	1,725,000
3,110,773	3,304,200	3,227,100	32,280	12,689	0	3,148,679	3,318,801	3,227,100
\$4,775,773	\$5,185,500	\$4,952,100	\$8,648,894	\$8,391,328	\$4,794,200	\$81,392,996	\$85,571,871	\$80,145,051
0	0	0	0	0	0	0	0	0
0	0	0	467,394	62,342	142,000	13,187,862	12,186,573	11,851,704
\$4,775,773	\$5,185,500	\$4,952,100	\$9,116,288	\$8,453,670	\$4,936,200	\$94,580,858	\$97,758,444	\$91,996,755
(453,914)	0	(336,800)	(3,785,040)	(2,535,920)	(78,600)	(4,297,640)	(3,635,102)	(636,600)
\$3,146,620	\$2,692,706	\$2,692,706	\$5,871,788	\$2,086,748	(\$449,172)	\$21,987,291	\$17,689,651	\$14,054,549
\$2,692,706	\$2,692,706	\$2,355,906	\$2,086,748	(\$449,172)	(\$527,772)	\$17,689,651	\$14,054,549	\$13,417,949

	General Fund		
	2008 Actual	2009 Budgeted	2010 Proposed
<b>Financial Sources:</b>			
Taxes	\$26,427,496	\$27,263,000	\$27,508,000
Licenses & permits	568,441	430,500	429,500
Intergovernmental	4,746,103	4,304,412	3,960,800
Fines & forfeitures	888,710	909,500	1,010,000
Charges for services	2,888,017	2,913,319	2,813,300
Interest	181,016	50,000	50,000
Miscellaneous	186,230	511,668	21,200
<b>Subtotal:</b>	<b>\$35,886,013</b>	<b>\$36,382,399</b>	<b>\$35,792,800</b>
Other financial sources:			
Operating transfers in	1,601,016	1,646,000	1,646,000
Proceeds from bonds	0	0	0
<b>Total Financial Sources</b>	<b>\$37,487,029</b>	<b>\$38,028,399</b>	<b>\$37,438,800</b>
<b>Expenditures:</b>			
General government	\$2,124,836	\$2,394,239	\$2,334,700
Community Development	737,963	745,979	729,700
Public safety	15,714,710	16,196,340	16,062,400
Public works	3,921,225	4,231,075	4,226,000
Health and welfare	497,414	530,946	529,800
Culture and recreation	1,868,779	1,950,820	1,924,900
Education	0	0	0
Appropriations	1,088,089	1,085,000	1,080,600
Capital outlay	0	0	0
Debt service principal	0	0	0
Debt service int. & other	0	0	0
Subtotal:	\$25,953,016	\$27,134,399	\$26,888,100
Other financing uses:			
Operating transfers out	11,505,939	10,894,000	10,550,700
<b>Total Use of Resources:</b>	<b>\$37,458,955</b>	<b>\$38,028,399</b>	<b>\$37,438,800</b>
Net Increase(Decrease) in Fund Balance	28,074	0	0
Fund Balance - July 1	8,642,201	8,670,275	8,670,275
<b>Fund Balance - June 30</b>	<b>\$8,670,275</b>	<b>\$8,670,275</b>	<b>\$8,670,275</b>

City of Cleveland, Tennessee  
2008-2010  
Summary of Financial Sources and Uses  
Governmental Funds by Fund Type

	Special Revenue Funds					
	State Street Aid Fund			Solid Waste Management Fund		
	2008 Actual	2009 Budgeted	2010 Proposed	2008 Actual	2009 Budgeted	2010 Proposed
<b>Financial Sources:</b>						
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses & permits	0	0	0	0	0	0
Intergovernmental	1,049,270	1,025,000	1,025,000	0	0	0
Fines & forfeitures	0	0	0	0	0	0
Charges for services	0	0	0	2,078,022	2,202,100	2,202,100
Interest	1,217	500	500	9,145	3,000	1,000
Miscellaneous	11	0	0	3,086	0	0
<b>Subtotal:</b>	<b>\$1,050,498</b>	<b>\$1,025,500</b>	<b>\$1,025,500</b>	<b>\$2,090,253</b>	<b>\$2,205,100</b>	<b>\$2,203,100</b>
Other financial sources:						
Operating transfers in	\$0	\$0	\$0	\$1,198,407	\$1,211,000	\$1,061,300
Proceeds from bonds	0	0	0	0	0	0
<b>Total Financial Sources</b>	<b>\$1,050,498</b>	<b>\$1,025,500</b>	<b>\$1,025,500</b>	<b>\$3,288,660</b>	<b>\$3,416,100</b>	<b>\$3,264,400</b>
<b>Expenditures:</b>						
General government	\$0	\$0	\$0	\$0	\$0	\$0
Community development	0	0	0	0	0	0
Public safety	0	0	0	0	0	0
Public works	555,546	606,885	596,700	3,203,210	3,416,100	3,404,400
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:	\$555,546	\$606,885	\$596,700	\$3,203,210	\$3,416,100	\$3,404,400
Other financing uses:						
Operating transfers out	494,877	488,000	390,400	0	0	0
<b>Total Use of Resources:</b>	<b>\$1,050,423</b>	<b>\$1,094,885</b>	<b>\$987,100</b>	<b>\$3,203,210</b>	<b>\$3,416,100</b>	<b>\$3,404,400</b>
Net Increase(Decrease) in Fund Balance	75	(69,385)	38,400	85,450	0	(140,000)
Fund Balance - July 1	\$190,179	\$190,254	\$120,869	\$238,052	\$323,502	\$323,502
<b>Fund Balance - June 30</b>	<b>\$190,254</b>	<b>\$120,869</b>	<b>\$159,269</b>	<b>\$323,502</b>	<b>\$323,502</b>	<b>\$183,502</b>

City of Cleveland, Tennessee  
2008-2010  
Summary of Financial Sources and Uses  
Governmental Funds by Fund Type

	Special Revenue Funds, Continued					
	Drug Enforcement Trust Fund			Fletcher Park Trust Fund		
	2008 Actual	2009 Budgeted	2010 Proposed	2008 Actual	2009 Budgeted	2010 Proposed
<b>Financial Sources:</b>						
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses & permits	0	0	0	0	0	0
Intergovernmental	0	0	0	45,000	60,000	0
Fines & forfeitures	101,677	40,000	40,000	0	0	0
Charges for services	0	0	0	0	0	0
Interest	32,052	5,000	1,000	1,558	0	0
Miscellaneous	20,908	0	0	0	0	0
<b>Subtotal:</b>	<b>\$154,637</b>	<b>\$45,000</b>	<b>\$41,000</b>	<b>\$46,558</b>	<b>\$60,000</b>	<b>\$0</b>
Other financial sources:						
Operating transfers in	\$0	\$0	\$0	\$0	\$15,000	\$0
Proceeds from bonds	0	0	0	0	0	0
<b>Total Financial Sources</b>	<b>\$154,637</b>	<b>\$45,000</b>	<b>\$41,000</b>	<b>\$46,558</b>	<b>\$75,000</b>	<b>\$0</b>
<b>Expenditures:</b>						
General government	\$0	\$0	\$0	\$0	\$0	\$0
Community development	0	0	0	0	0	0
Public safety	103,840	680,058	111,600	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	0	0	0	109,537	75,000	0
Debt service principal	0	0	0	0	0	0
Debt service int. & other	0	0	0	0	0	0
<b>Subtotal:</b>	<b>\$103,840</b>	<b>\$680,058</b>	<b>\$111,600</b>	<b>\$109,537</b>	<b>\$75,000</b>	<b>\$0</b>
Other financing uses:						
Operating transfers out	0	0	0	0	0	0
<b>Total Use of Resources:</b>	<b>\$103,840</b>	<b>\$680,058</b>	<b>\$111,600</b>	<b>\$109,537</b>	<b>\$75,000</b>	<b>\$0</b>
Net Increase(Decrease) in Fund Balance	50,797	(635,058)	(70,600)	(62,979)	0	0
Fund Balance - July 1	\$878,048	\$928,845	\$293,787	\$63,610	\$631	\$631
<b>Fund Balance - June 30</b>	<b>\$928,845</b>	<b>\$293,787</b>	<b>\$223,187</b>	<b>\$631</b>	<b>\$631</b>	<b>\$631</b>

City of Cleveland, Tennessee  
2008-2010  
Summary of Financial Sources and Uses  
Governmental Funds by Fund Type

	Special Revenue Funds, Continued					
	Dept. Of Justice Asset Forfeiture Fund			2007 Byrne Mem. Justice Asst. Grant		
	2008 Actual	2009 Budgeted	2010 Proposed	2008 Actual	2009 Budgeted	2010 Proposed
<b>Financial Sources:</b>						
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses & permits	0	0	0	0	0	0
Intergovernmental	137,981	0	0	35,448	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
<b>Subtotal:</b>	<b>\$137,981</b>	<b>\$0</b>	<b>\$0</b>	<b>\$35,448</b>	<b>\$0</b>	<b>\$0</b>
Other financial sources:						
Operating transfers in	\$0	\$0	\$0	\$1	\$0	\$0
Proceeds from bonds	0	0	0	0	0	0
<b>Total Financial Sources</b>	<b>\$137,981</b>	<b>\$0</b>	<b>\$0</b>	<b>\$35,449</b>	<b>\$0</b>	<b>\$0</b>
<b>Expenditures:</b>						
General government	\$0	\$0	\$0	\$0	\$0	\$0
Community development	0	0	0	0	0	0
Public safety	28,924	140,371	0	32,569	2,880	0
Public works	0	0	0	0	0	0
Health and welfare	0	0	0	0	0	0
Culture and recreation	0	0	0	0	0	0
Education	0	0	0	0	0	0
Appropriations	0	0	0	0	0	0
Capital outlay	0	0	0	0	0	0
Debt service principal	0	0	0	0	0	0
Debt service int. & other	0	0	0	0	0	0
<b>Subtotal:</b>	<b>\$28,924</b>	<b>\$140,371</b>	<b>\$0</b>	<b>\$32,569</b>	<b>\$2,880</b>	<b>\$0</b>
Other financing uses:						
Operating transfers out	0	0	0	0	0	0
<b>Total Use of Resources:</b>	<b>\$28,924</b>	<b>\$140,371</b>	<b>\$0</b>	<b>\$32,569</b>	<b>\$2,880</b>	<b>\$0</b>
Net Increase(Decrease) in Fund Balance	109,057	(140,371)	0	2,880	(2,880)	0
Fund Balance - July 1	\$31,314	\$140,371	\$0	\$0	\$2,880	\$0
<b>Fund Balance - June 30</b>	<b>\$140,371</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,880</b>	<b>\$0</b>	<b>\$0</b>

City of Cleveland, Tennessee  
2008-2010  
Summary of Financial Sources and Uses  
Governmental Funds by Fund Type

Special Revenue Funds, Continued

	Red Light Camera Safety Fund			School Fund		
	2008 Actual	2009 Budgeted	2010 Proposed	2008 Actual	2009 Budgeted	2010 Proposed
<b>Financial Sources:</b>						
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses & permits	0	0	0	0	0	0
Intergovernmental	0	0	0	27,247,081	28,341,511	28,589,639
Fines & forfeitures	0	201,000	201,000	0	0	0
Charges for services	0	0	0	299,097	395,775	395,775
Interest	0	0	0	52,615	10,000	10,000
Miscellaneous	0	0	0	565,620	599,148	400,225
<b>Subtotal:</b>	<b>\$0</b>	<b>\$201,000</b>	<b>\$201,000</b>	<b>\$28,164,413</b>	<b>\$29,346,434</b>	<b>\$29,395,639</b>
Other financial sources:						
Operating transfers in	\$0	\$0	\$0	\$5,455,244	\$5,625,263	\$5,455,716
Proceeds from bonds	0	0	0	0	0	0
<b>Total Financial Sources</b>	<b>\$0</b>	<b>\$201,000</b>	<b>\$201,000</b>	<b>\$33,619,657</b>	<b>\$34,971,697</b>	<b>\$34,851,355</b>
<b>Expenditures:</b>						
General government	\$0	\$0	\$0	\$0	\$0	\$0
Community development	0	0	0	0	0	0
Public safety	0	201,000	201,000	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	32,726,136	34,160,454	34,100,151
Appropriations	0	0	0	0	0	0
Capital outlay	0	0	0	0	0	0
Debt service principal	0	0	0	151,428	85,000	0
Debt service int. & other	0	0	0	5,626	1,912	0
<b>Subtotal:</b>	<b>\$0</b>	<b>\$201,000</b>	<b>\$201,000</b>	<b>\$32,883,190</b>	<b>\$34,247,366</b>	<b>\$34,100,151</b>
Other financing uses:						
Operating transfers out	0	0	0	701,239	724,331	751,204
<b>Total Use of Resources:</b>	<b>\$0</b>	<b>\$201,000</b>	<b>\$201,000</b>	<b>\$33,584,429</b>	<b>\$34,971,697</b>	<b>\$34,851,355</b>
Net Increase(Decrease) in Fund Balance	0	0	0	35,228	0	0
Fund Balance - July 1	\$0	\$0	\$0	\$1,849,386	\$1,884,614	\$1,884,614
<b>Fund Balance - June 30</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,884,614</b>	<b>\$1,884,614</b>	<b>\$1,884,614</b>

City of Cleveland, Tennessee  
2008-2010  
Summary of Financial Sources and Uses  
Governmental Funds by Fund Type

	Special Revenue Funds, Continued					
	School Food Services Fund			Greenway Fund		
	2008 Actual	2009 Budgeted	2010 Proposed	2008 Actual	2009 Budgeted	2010 Proposed
<b>Financial Sources:</b>						
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses & permits	0	0	0	0	0	0
Intergovernmental	1,225,786	1,333,000	1,375,000	498,283	198,000	569,000
Fines & forfeitures	0	0	0	0	0	0
Charges for services	819,692	937,000	915,000	0	0	0
Interest	1,444	3,000	2,000	3,906	0	0
Miscellaneous	0	0	0	95	0	0
<b>Subtotal:</b>	<b>\$2,046,922</b>	<b>\$2,273,000</b>	<b>\$2,292,000</b>	<b>\$502,284</b>	<b>\$198,000</b>	<b>\$569,000</b>
Other financial sources:						
Operating transfers in	\$0	\$0	\$0	\$42,000	\$12,000	\$142,000
Proceeds from bonds	0	0	0	0	0	0
<b>Total Financial Sources</b>	<b>\$2,046,922</b>	<b>\$2,273,000</b>	<b>\$2,292,000</b>	<b>\$544,284</b>	<b>\$210,000</b>	<b>\$711,000</b>
<b>Expenditures:</b>						
General government	\$0	\$0	\$0	\$0	\$0	\$0
Community development	0	0	0	0	0	0
Public safety	0	0	0	0	0	0
Public works	0	0	0	0	0	0
Health and welfare	0	0	0	0	0	0
Culture and recreation	0	0	0	0	0	0
Education	2,209,363	2,273,000	2,292,000	0	0	0
Appropriations	0	0	0	0	0	0
Capital outlay	0	0	0	654,190	315,104	711,000
Debt service principal	0	0	0	0	0	0
Debt service int. & other	0	0	0	0	0	0
<b>Subtotal:</b>	<b>\$2,209,363</b>	<b>\$2,273,000</b>	<b>\$2,292,000</b>	<b>\$654,190</b>	<b>\$315,104</b>	<b>\$711,000</b>
Other financing uses:						
Operating transfers out	0	0	0	0	0	0
<b>Total Use of Resources:</b>	<b>\$2,209,363</b>	<b>\$2,273,000</b>	<b>\$2,292,000</b>	<b>\$654,190</b>	<b>\$315,104</b>	<b>\$711,000</b>
Net Increase(Decrease) in Fund Balance	(162,441)	0	0	(109,906)	(105,104)	0
Fund Balance - July 1	\$181,247	\$18,806	\$18,806	\$216,825	\$106,919	\$1,815
<b>Fund Balance - June 30</b>	<b>\$18,806</b>	<b>\$18,806</b>	<b>\$18,806</b>	<b>\$106,919</b>	<b>\$1,815</b>	<b>\$1,815</b>

City of Cleveland, Tennessee  
2008-2010  
Summary of Financial Sources and Uses  
Governmental Funds by Fund Type

	Special Revenue Funds, Continued					
	Library Fund			Storm Water Mgmt. Fund		
	2008 Actual	2009 Budgeted	2010 Proposed	2008 Actual	2009 Budgeted	2010 Proposed
<b>Financial Sources:</b>						
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses & permits	0	0	0	0	0	0
Intergovernmental	561,253	542,269	539,800	0	0	0
Fines & forfeitures	0	0	0	0	0	0
Charges for services	77,975	76,544	77,000	0	0	0
Interest	19,856	15,000	2,000	2,370	600	200
Miscellaneous	226,971	726,000	71,000	0	0	0
<b>Subtotal:</b>	<b>\$886,055</b>	<b>\$1,359,813</b>	<b>\$689,800</b>	<b>\$2,370</b>	<b>\$600</b>	<b>\$200</b>
Other financial sources:						
Operating transfers in	\$524,556	\$539,769	\$539,800	\$194,500	\$194,500	\$194,500
Proceeds from bonds	0	0	0	0	0	0
<b>Total Financial Sources</b>	<b>\$1,410,611</b>	<b>\$1,899,582</b>	<b>\$1,229,600</b>	<b>\$196,870</b>	<b>\$195,100</b>	<b>\$194,700</b>
<b>Expenditures:</b>						
General government	\$0	\$0	\$0	\$0	\$0	\$0
Community development	0	0	0	0	0	0
Public safety	0	0	0	0	0	0
Public works	0	0	0	179,619	197,896	177,300
Health and welfare	0	0	0	0	0	0
Culture and recreation	1,445,768	2,045,175	1,282,000	0	0	0
Education	0	0	0	0	0	0
Appropriations	0	0	0	0	0	0
Capital outlay	0	0	0	0	0	0
Debt service principal	0	0	0	0	0	0
Debt service int. & other	0	0	0	0	0	0
<b>Subtotal:</b>	<b>\$1,445,768</b>	<b>\$2,045,175</b>	<b>\$1,282,000</b>	<b>\$179,619</b>	<b>\$197,896</b>	<b>\$177,300</b>
Other financing uses:						
Operating transfers out	0	0	0	18,413	17,900	17,400
<b>Total Use of Resources:</b>	<b>\$1,445,768</b>	<b>\$2,045,175</b>	<b>\$1,282,000</b>	<b>\$198,032</b>	<b>\$215,796</b>	<b>\$194,700</b>
Net Increase(Decrease) in Fund Balance	(35,157)	(145,593)	(52,400)	(1,162)	(20,696)	0
Fund Balance - July 1	\$594,838	\$559,681	\$414,088	\$52,278	\$51,116	\$30,420
<b>Fund Balance - June 30</b>	<b>\$559,681</b>	<b>\$414,088</b>	<b>\$361,688</b>	<b>\$51,116</b>	<b>\$30,420</b>	<b>\$30,420</b>

City of Cleveland, Tennessee  
2008-2010  
Summary of Financial Sources and Uses  
Governmental Funds by Fund Type

Special Revenue Funds, Continued

	Community Development Block Grant			Metropolitan Planning Organization		
	2008	2009	2010	2008	2009	2010
	Actual	Budgeted	Proposed	Actual	Budgeted	Proposed
<b>Financial Sources:</b>						
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses & permits	0	0	0	0	0	0
Intergovernmental	466,817	499,666	466,500	103,090	129,100	129,100
Fines & forfeitures	0	0	0	0	0	0
Charges for services	0	0	0	0	0	0
Interest	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0
<b>Subtotal:</b>	<b>\$466,817</b>	<b>\$499,666</b>	<b>\$466,500</b>	<b>\$103,090</b>	<b>\$129,100</b>	<b>\$129,100</b>
Other financial sources:						
Operating transfers in	\$0	\$6,600	\$10,000	\$41,048	\$32,300	\$32,300
Proceeds from bonds	0	0	0	0	0	0
<b>Total Financial Sources</b>	<b>\$466,817</b>	<b>\$506,266</b>	<b>\$476,500</b>	<b>\$144,138</b>	<b>\$161,400</b>	<b>\$161,400</b>
<b>Expenditures:</b>						
General government	\$0	\$0	\$0	\$0	\$0	\$0
Community development	116,981	127,900	127,900	135,679	161,400	161,400
Public safety	0	0	0	0	0	0
Public works	0	0	0	0	0	0
Health and welfare	0	0	135,200	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	349,836	358,461	210,000	0	0	0
Debt service principal	0	0	0	0	0	0
Debt service int. & other	0	0	0	0	0	0
<b>Subtotal:</b>	<b>\$466,817</b>	<b>\$486,361</b>	<b>\$473,100</b>	<b>\$135,679</b>	<b>\$161,400</b>	<b>\$161,400</b>
Other financing uses:						
Operating transfers out	0	0	0	0	0	0
<b>Total Use of Resources:</b>	<b>\$466,817</b>	<b>\$486,361</b>	<b>\$473,100</b>	<b>\$135,679</b>	<b>\$161,400</b>	<b>\$161,400</b>
Net Increase(Decrease) in Fund Balance	0	19,905	3,400	8,459	0	0
Fund Balance - July 1	\$0	\$0	\$19,905	\$23,844	\$32,303	\$32,303
<b>Fund Balance - June 30</b>	<b>\$0</b>	<b>\$19,905</b>	<b>\$23,305</b>	<b>\$32,303</b>	<b>\$32,303</b>	<b>\$32,303</b>

City of Cleveland, Tennessee  
2008-2010  
Summary of Financial Sources and Uses  
Governmental Funds by Fund Type

Special Revenue Funds, Continued

	2008 Byrne Mem. Justice Asst. Grant			2006 Byrne Mem. Justice Asst. Grant		
	2008	2009	2010	2008	2009	2010
	Actual	Budgeted	Proposed	Actual	Budgeted	Proposed
<b>Financial Sources:</b>						
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses & permits	0	0	0	0	0	0
Intergovernmental	0	12,048	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
<b>Subtotal:</b>	<b>\$0</b>	<b>\$12,048</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Other financial sources:						
Operating transfers in	\$0	\$0	\$0	\$0	\$0	\$0
Proceeds from bonds	0	0	0	0	0	0
<b>Total Financial Sources</b>	<b>\$0</b>	<b>\$12,048</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Expenditures:</b>						
General government	\$0	\$0	\$0	\$0	\$0	\$0
Community development	0	0	0	0	0	0
Public safety	0	12,048	0	7,061	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
<b>Subtotal:</b>	<b>\$0</b>	<b>\$12,048</b>	<b>\$0</b>	<b>\$7,061</b>	<b>\$0</b>	<b>\$0</b>
Other financing uses:						
Operating transfers out	0	0	0	0	0	0
<b>Total Use of Resources:</b>	<b>\$0</b>	<b>\$12,048</b>	<b>\$0</b>	<b>\$7,061</b>	<b>\$0</b>	<b>\$0</b>
Net Increase(Decrease) in Fund Balance	0	0	0	(7,061)	0	0
Fund Balance - July 1	\$0	\$0	\$0	\$7,061	\$0	\$0
<b>Fund Balance - June 30</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

City of Cleveland, Tennessee  
2008-2010  
Summary of Financial Sources and Uses  
Governmental Funds by Fund Type

	Special Revenue Funds, Continued		
	Total Special Revenue Funds		
	2008	2009	2010
	Actual	Budgeted	Proposed
<b>Financial Sources:</b>			
Taxes	\$0	\$0	\$0
Licenses & permits	0	0	0
Intergovernmental	31,370,009	32,140,594	32,694,039
Fines & forfeitures	101,677	241,000	241,000
Charges for services	3,274,786	3,611,419	3,589,875
Interest	124,163	37,100	16,700
Miscellaneous	816,691	1,325,148	471,225
<b>Subtotal:</b>	<b>\$35,687,326</b>	<b>\$37,355,261</b>	<b>\$37,012,839</b>
Other financial sources:			
Operating transfers in	\$7,455,756	\$7,636,432	\$7,435,616
Proceeds from bonds	0	0	0
<b>Total Financial Sources</b>	<b>\$43,143,082</b>	<b>\$44,991,693</b>	<b>\$44,448,455</b>
<b>Expenditures:</b>			
General government	\$0	\$0	\$0
Community development	252,660	289,300	289,300
Public safety	172,394	1,036,357	312,600
Public works	3,938,375	4,220,881	4,178,400
Health and welfare	0	0	135,200
Culture and recreation	1,445,768	2,045,175	1,282,000
Education	34,935,499	36,433,454	36,392,151
Appropriations	0	0	0
Capital outlay	1,113,563	748,565	921,000
Debt service principal	151,428	85,000	0
Debt service int. & other	5,626	1,912	0
<b>Subtotal:</b>	<b>\$42,015,313</b>	<b>\$44,860,644</b>	<b>\$43,510,651</b>
Other financing uses:			
Operating transfers out	1,214,529	1,230,231	1,159,004
<b>Total Use of Resources:</b>	<b>\$43,229,842</b>	<b>\$46,090,875</b>	<b>\$44,669,655</b>
Net Increase(Decrease) in Fund Balance	(86,760)	(1,099,182)	(221,200)
Fund Balance - July 1	\$4,326,682	\$4,239,922	\$3,140,740
<b>Fund Balance - June 30</b>	<b>\$4,239,922</b>	<b>\$3,140,740</b>	<b>\$2,919,540</b>

	Debt Service Fund		
	2008 Actual	2009 Budgeted	2010 Proposed
<b>Financial Sources:</b>			
Taxes	\$0	\$0	\$0
Licenses & permits	0	0	0
Intergovernmental	0	0	0
Fines & forfeitures	0	0	0
Charges for services	0	0	0
Interest	92,887	70,000	6,000
Miscellaneous	89,420	89,300	93,000
<b>Subtotal:</b>	<b>\$182,307</b>	<b>\$159,300</b>	<b>\$99,000</b>
Other financial sources:			
Operating transfers in	4,139,552	5,026,200	4,516,300
Proceeds from bonds	0	0	0
<b>Total Financial Sources</b>	<b>\$4,321,859</b>	<b>\$5,185,500</b>	<b>\$4,615,300</b>
<b>Expenditures:</b>			
General government	\$0	\$0	\$0
Community development	0	0	0
Public safety	0	0	0
Public works	0	0	0
Health and welfare	0	0	0
Culture and recreation	0	0	0
Education	0	0	0
Appropriations	0	0	0
Capital outlay	0	0	0
Debt service principal	1,665,000	1,881,300	1,725,000
Debt service int. & other	3,110,773	3,304,200	3,227,100
Subtotal:	\$4,775,773	\$5,185,500	\$4,952,100
Other financing uses:			
Pymt to ref. bond escrow	0	0	0
Operating transfers out	0	0	0
<b>Total Use of Resources:</b>	<b>\$4,775,773</b>	<b>\$5,185,500</b>	<b>\$4,952,100</b>
Net Increase(Decrease) in Fund Balance	(\$453,914)	\$0	(\$336,800)
Fund Balance - July 1	3,146,620	2,692,706	2,692,706
<b>Fund Balance - June 30</b>	<b>\$2,692,706</b>	<b>\$2,692,706</b>	<b>\$2,355,906</b>

City of Cleveland, Tennessee  
 2008-2010 Summary of Financial Sources and Uses  
 Governmental Funds by Fund Type

	Capital Project Funds					
	H&CD Rehab Fund			H&CD Urban Dev. Action Grant		
	2008 Actual	2009 Budgeted	2010 Proposed	2008 Actual	2009 Budgeted	2010 Proposed
<b>Financial Sources:</b>						
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses & permits	0	0	0	0	0	0
Intergovernmental	0	0	0	1	0	0
Fines & forfeitures	0	0	0	0	0	0
Charges for services	0	0	0	0	0	0
Interest	4	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0
<b>Subtotal:</b>	<b>\$4</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1</b>	<b>\$0</b>	<b>\$0</b>
Other financial sources:						
Operating transfers in	0	0	0	0	0	0
Proceeds notes/bonds	0	0	0	0	0	0
<b>Total Financial Sources</b>	<b>\$4</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1</b>	<b>\$0</b>	<b>\$0</b>
<b>Expenditures:</b>						
General government	\$0	\$0	\$0	\$0	\$0	\$0
Community development	0	0	0	0	0	0
Public safety	0	0	0	0	0	0
Public works	0	0	0	0	0	0
Health and welfare	0	0	0	0	0	0
Culture and recreation	0	0	0	0	0	0
Education	0	0	0	0	0	0
Appropriations	0	0	0	0	0	0
Capital outlay	6,371	0	0	0	191	0
Debt service principal	0	0	0	0	0	0
Debt service int. & other	0	0	0	0	0	0
<b>Subtotal:</b>	<b>\$6,371</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$191</b>	<b>\$0</b>
Other financing uses:						
Operating transfers out	0	0	0	0	0	0
<b>Total Use of Resources:</b>	<b>\$6,371</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$191</b>	<b>\$0</b>
Net Increase(Decrease) in Fund Balance	(\$6,367)	\$0	\$0	\$1	(\$191)	\$0
Fund Balance - July 1	\$6,367	\$0	\$0	\$190	\$191	\$0
<b>Fund Balance - June 30</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$191</b>	<b>\$0</b>	<b>\$0</b>

City of Cleveland, Tennessee  
2008-2010 Summary of Financial Sources and Uses  
Governmental Funds by Fund Type

	Capital Project Funds, Continued					
	THDA Home Grants			Capital Improvement Program		
	2008	2009	2010	2008	2009	2010
Actual	Budgeted	Proposed	Actual	Budgeted	Proposed	
<b>Financial Sources:</b>						
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses & permits	0	0	0	0	0	0
Intergovernmental	0	0	0	1,592,994	1,207,250	0
Fines & forfeitures	0	0	0	0	0	0
Charges for services	0	0	0	0	0	0
Interest	0	0	0	71,499	2,000	0
Miscellaneous	0	0	0	123,821	135,645	0
<b>Subtotal:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,788,314</b>	<b>\$1,344,895</b>	<b>\$0</b>
Other financial sources:						
Operating transfers in	0	0	0	1,702,393	172,655	357,600
Proceeds notes/bonds	0	0	0	0	0	0
<b>Total Financial Sources</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,490,707</b>	<b>\$1,517,550</b>	<b>\$357,600</b>
<b>Expenditures:</b>						
General government	\$0	\$0	\$0	\$0	\$0	\$0
Community development	0	0	0	0	0	0
Public safety	0	0	0	0	0	0
Public works	0	0	0	0	0	0
Health and welfare	0	0	0	0	0	0
Culture and recreation	0	0	0	0	0	0
Education	0	0	0	0	0	0
Appropriations	0	0	0	0	0	0
Capital outlay	1,529	0	0	4,571,899	2,974,154	294,200
Debt service principal	0	0	0	0	0	0
Debt service int. & other	0	0	0	0	0	0
Subtotal:	\$1,529	\$0	\$0	\$4,571,899	\$2,974,154	\$294,200
Other financing uses:						
Operating transfers out	0	0	0	80,000	12,000	142,000
<b>Total Use of Resources:</b>	<b>\$1,529</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,651,899</b>	<b>\$2,986,154</b>	<b>\$436,200</b>
Net Increase(Decrease) in Fund Balance	(\$1,529)	\$0	\$0	(\$1,161,192)	(\$1,468,604)	(\$78,600)
Fund Balance - July 1	\$1,529	\$0	\$0	\$2,768,362	\$1,607,170	\$138,566
<b>Fund Balance - June 30</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,607,170</b>	<b>\$138,566</b>	<b>\$59,966</b>

City of Cleveland, Tennessee  
 2008-2010 Summary of Financial Sources and Uses  
 Governmental Funds by Fund Type

	Capital Project Funds, Continued					
	2008 TMBF Note			2008 TMBF Note(County Portion)		
	2008 Actual	2009 Budgeted	2010 Proposed	2008 Actual	2009 Budgeted	2010 Proposed
<b>Financial Sources:</b>						
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses & permits	0	0	0	0	0	0
Intergovernmental	0	0	0	0	0	0
Fines & forfeitures	0	0	0	0	0	0
Charges for services	0	0	0	0	0	0
Interest	90	5,000	0	0	0	0
Miscellaneous	0	0	0	0	0	0
<b>Subtotal:</b>	<b>\$90</b>	<b>\$5,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Other financial sources:						
Operating transfers in	0	0	0	0	0	0
Proceeds notes/bonds	951,300	1,948,700	0	0	1,812,700	0
<b>Total Financial Sources</b>	<b>\$951,390</b>	<b>\$1,953,700</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,812,700</b>	<b>\$0</b>
<b>Expenditures:</b>						
General government	\$0	\$0	\$0	\$0	\$0	\$0
Community development	0	0	0	0	0	0
Public safety	0	0	0	0	0	0
Public works	0	0	0	0	0	0
Health and welfare	0	0	0	0	0	0
Culture and recreation	0	0	0	0	0	0
Education	0	0	0	0	0	0
Appropriations	0	0	0	0	0	0
Capital outlay	473,580	2,401,948	0	0	1,800,011	0
Debt service principal	0	0	0	0	0	0
Debt service int. & other	20,300	0	0	0	12,689	0
Subtotal:	\$493,880	\$2,401,948	\$0	\$0	\$1,812,700	\$0
Other financing uses:						
Operating transfers out	0	9,262	0	0	0	0
<b>Total Use of Resources:</b>	<b>\$493,880</b>	<b>\$2,411,210</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,812,700</b>	<b>\$0</b>
Net Increase(Decrease) in Fund Balance	\$457,510	(\$457,510)	\$0	\$0	\$0	\$0
Fund Balance - July 1	\$0	\$457,510	\$0	\$0	\$0	\$0
<b>Fund Balance - June 30</b>	<b>\$457,510</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

City of Cleveland, Tennessee  
 2008-2010 Summary of Financial Sources and Uses  
 Governmental Funds by Fund Type

Capital Project Funds, Continued

	2007 Br. Co. Capital Outlay Note			2007 General Improvement Bond		
	2008	2009	2010	2008	2009	2010
	Actual	Budgeted	Proposed	Actual	Budgeted	Proposed
<b>Financial Sources:</b>						
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses & permits	0	0	0	0	0	0
Intergovernmental	0	0	0	0	0	0
Fines & forfeitures	0	0	0	0	0	0
Charges for services	0	0	0	0	0	0
Interest	8,864	0	0	3,196	0	0
Miscellaneous	0	0	0	850,000	0	0
<b>Subtotal:</b>	<b>\$8,864</b>	<b>\$0</b>	<b>\$0</b>	<b>\$853,196</b>	<b>\$0</b>	<b>\$0</b>
Other financial sources:						
Operating transfers in	0	0	0	0	0	0
Proceeds notes/bonds	0	0	0	0	0	0
<b>Total Financial Sources</b>	<b>\$8,864</b>	<b>\$0</b>	<b>\$0</b>	<b>\$853,196</b>	<b>\$0</b>	<b>\$0</b>
<b>Expenditures:</b>						
General government	\$0	\$0	\$0	\$0	\$0	\$0
Community development	0	0	0	0	0	0
Public safety	0	0	0	0	0	0
Public works	0	0	0	0	0	0
Health and welfare	0	0	0	0	0	0
Culture and recreation	0	0	0	0	0	0
Education	0	0	0	0	0	0
Appropriations	0	0	0	0	0	0
Capital outlay	1,412,534	0	0	1,835,430	0	0
Debt service principal	0	0	0	0	0	0
Debt service int. & other	0	0	0	11,980	0	0
<b>Subtotal:</b>	<b>\$1,412,534</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,847,410</b>	<b>\$0</b>	<b>\$0</b>
Other financing uses:						
Operating transfers out	0	0	0	207,501	0	0
<b>Total Use of Resources:</b>	<b>\$1,412,534</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,054,911</b>	<b>\$0</b>	<b>\$0</b>
Net Increase(Decrease) in Fund Balance	(\$1,403,670)	\$0	\$0	(\$1,201,715)	\$0	\$0
Fund Balance - July 1	\$1,403,670	\$0	\$0	\$613,977	(\$587,738)	(\$587,738)
<b>Fund Balance - June 30</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$587,738)</b>	<b>(\$587,738)</b>	<b>(\$587,738)</b>

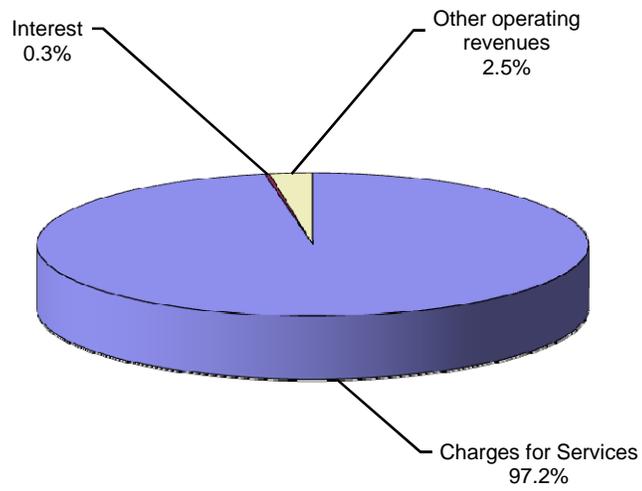
City of Cleveland, Tennessee  
2008-2010 Summary of Financial Sources and Uses  
Governmental Funds by Fund Type

	Capital Project Funds, Continued					
	Sales Tax Capital Projects Fund			2005 D-4-A Gen. Improv. Bond Fund		
	2008	2009	2010	2008	2009	2010
Actual	Budgeted	Proposed	Actual	Budgeted	Proposed	
<b>Financial Sources:</b>						
Taxes	\$0	\$630,000	\$4,500,000	\$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	27,086	3,800	0
Miscellaneous	0	0	0	0	0	0
<b>Subtotal:</b>	<b>\$0</b>	<b>\$630,000</b>	<b>\$4,500,000</b>	<b>\$27,086</b>	<b>\$3,800</b>	<b>\$0</b>
Other financial sources:						
Operating transfers in	0	0	0	0	0	0
Proceeds notes/bonds	0	0	0	0	0	0
<b>Total Financial Sources</b>	<b>\$0</b>	<b>\$630,000</b>	<b>\$4,500,000</b>	<b>\$27,086</b>	<b>\$3,800</b>	<b>\$0</b>
<b>Expenditures:</b>						
General government	\$0	\$0	\$0	\$0	\$0	\$0
Community development	0	0	0	0	0	0
Public safety	0	0	0	0	0	0
Public works	0	0	0	0	0	0
Health and welfare	0	0	0	0	0	0
Culture and recreation	0	0	0	0	0	0
Education	0	0	0	0	0	0
Appropriations	0	0	0	0	0	0
Capital outlay	0	630,000	4,500,000	315,271	572,335	0
Debt service principal	0	0	0	0	0	0
Debt service int. & other	0	0	0	0	0	0
Subtotal:	\$0	\$630,000	\$4,500,000	\$315,271	\$572,335	\$0
Other financing uses:						
Operating transfers out	0	0	0	179,893	41,080	0
<b>Total Use of Resources:</b>	<b>\$0</b>	<b>\$630,000</b>	<b>\$4,500,000</b>	<b>\$495,164</b>	<b>\$613,415</b>	<b>\$0</b>
Net Increase(Decrease) in Fund Balance	\$0	\$0	\$0	(\$468,078)	(\$609,615)	\$0
Fund Balance - July 1	\$0	\$0	\$0	\$1,077,693	\$609,615	\$0
<b>Fund Balance - June 30</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$609,615</b>	<b>\$0</b>	<b>\$0</b>

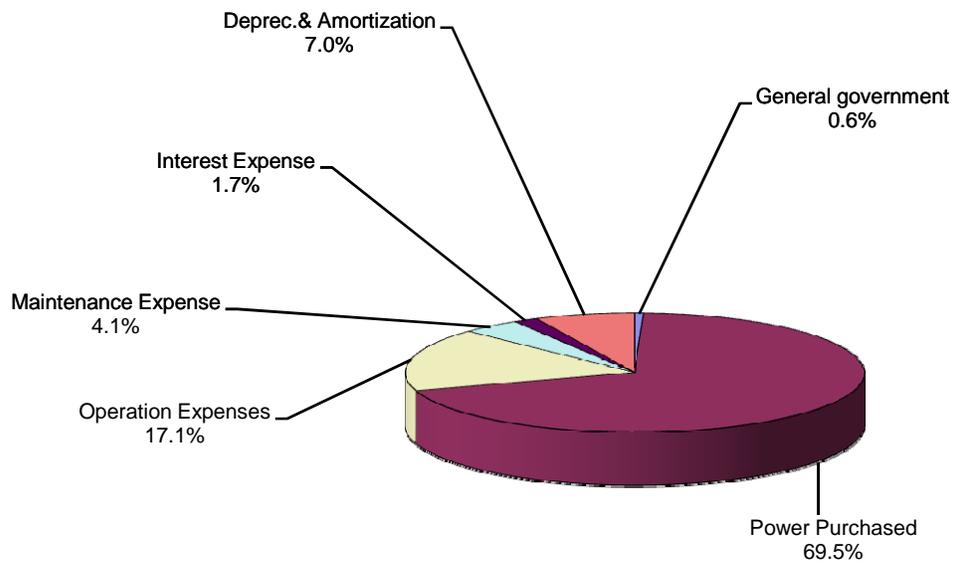
City of Cleveland, Tennessee  
2008-2010 Summary of Financial Sources and Uses  
Governmental Funds by Fund Type

	<u>Capital Project Funds, Continued</u>		
	<u>Total Capital Project Funds</u>		
	2008	2009	2010
	Actual	Budgeted	Proposed
<b>Financial Sources:</b>			
Taxes	\$0	\$630,000	\$4,500,000
Licenses & permits	0	0	0
Intergovernmental	1,592,995	1,207,250	0
Fines & forfeitures	0	0	0
Charges for services	0	0	0
Interest	110,739	10,800	0
Miscellaneous	973,821	135,645	0
<b>Subtotal:</b>	<b>\$2,677,555</b>	<b>\$1,983,695</b>	<b>\$4,500,000</b>
Other financial sources:			
Operating transfers in	\$1,702,393	\$172,655	\$357,600
Proceeds notes/bonds	951,300	3,761,400	0
<b>Total Financial Sources</b>	<b>\$5,331,248</b>	<b>\$5,917,750</b>	<b>\$4,857,600</b>
<b>Expenditures:</b>			
General government	\$0	\$0	\$0
Community development	0	0	0
Public safety	0	0	0
Public works	0	0	0
Health and welfare	0	0	0
Culture and recreation	0	0	0
Education	0	0	0
Appropriations	0	0	0
Capital outlay	8,616,614	8,378,639	4,794,200
Debt service principal	0	0	0
Debt service int. & other	32,280	12,689	0
Subtotal:	\$8,648,894	\$8,391,328	\$4,794,200
Other financing uses:			
Operating transfers out	467,394	62,342	142,000
<b>Total Use of Resources:</b>	<b>\$9,116,288</b>	<b>\$8,453,670</b>	<b>\$4,936,200</b>
Net Increase(Decrease) in Fund Balance	(\$3,785,040)	(\$2,535,920)	(\$78,600)
Fund Balance - July 1	\$5,871,788	\$2,086,748	(\$449,172)
<b>Fund Balance - June 30</b>	<b>\$2,086,748</b>	<b>(\$449,172)</b>	<b>(\$527,772)</b>

# City of Cleveland Summary of Proprietary Funds Revenues By Source - FY2010



# City of Cleveland Summary of Proprietary Funds Expenses By Use - FY2010



City of Cleveland, Tennessee  
2008-2010  
Summary of Financial Sources and Uses  
Proprietary Funds

	Enterprise Funds			Internal Service Funds		
	2008 Actual	2009 Budgeted	2010 Proposed	2008 Actual	2009 Budgeted	2010 Proposed
<b>Operating Revenues:</b>						
Charges for services	\$98,217,694	\$115,660,786	\$113,883,624	\$663,586	\$737,500	\$737,500
Other operating revenues	2,976,970	3,212,668	2,881,084	0	200	200
<b>Total Operating Revenues</b>	<b>\$101,194,664</b>	<b>\$118,873,454</b>	<b>\$116,764,708</b>	<b>\$663,586</b>	<b>\$737,700</b>	<b>\$737,700</b>
<b>Operating Expenses:</b>						
General government	\$0	\$0	\$0	\$651,810	\$726,901	\$715,200
Public works	0	0	0	0	0	0
Recreation	0	0	0	0	0	0
Power purchased	66,778,016	81,044,923	79,753,395	0	0	0
Operation expenses	17,654,148	17,863,437	19,599,104	0	0	0
Maintenance expense	5,347,377	6,114,364	4,745,356	0	0	0
Depreciation and amortization	7,621,505	8,132,651	8,044,209	39,592	49,400	47,500
<b>Total Operating Expenses:</b>	<b>\$97,401,046</b>	<b>\$113,155,375</b>	<b>\$112,142,064</b>	<b>\$691,402</b>	<b>\$776,301</b>	<b>\$762,700</b>
<b>Operating Income (Loss)</b>	<b>\$3,793,618</b>	<b>\$5,718,079</b>	<b>\$4,622,644</b>	<b>(\$27,816)</b>	<b>(\$38,601)</b>	<b>(\$25,000)</b>
<b>Nonoperating Revenues (Expenses):</b>						
Interest income	595,448	688,246	311,282	7,607	5,000	5,000
Interest expense	(2,586,914)	(3,225,330)	(1,973,407)	0	0	0
Other income	40,523	0	0	0	0	0
<b>Total Nonoperating Revenues (Expenses):</b>	<b>(1,950,943)</b>	<b>(2,537,084)</b>	<b>(1,662,125)</b>	<b>7,607</b>	<b>5,000</b>	<b>5,000</b>
<b>Change In Net Assets Before Operating Transfers:</b>	<b>\$1,842,675</b>	<b>\$3,180,995</b>	<b>\$2,960,519</b>	<b>(\$20,209)</b>	<b>(\$33,601)</b>	<b>(\$20,000)</b>
Capital contributions	8,879,491	21,900	23,000	0	0	0
Operating transfers in	74,065	34,000	34,000	0	0	0
Operating transfers out	(1,601,016)	(1,603,000)	(1,690,625)	0	0	0
<b>Change In Net Assets</b>	<b>\$9,195,215</b>	<b>\$1,633,895</b>	<b>\$1,326,894</b>	<b>(\$20,209)</b>	<b>(\$33,601)</b>	<b>(\$20,000)</b>
<b>Est. Net Assets - July 1</b>	<b>113,665,996</b>	<b>122,861,211</b>	<b>124,495,106</b>	<b>1,612,579</b>	<b>1,592,370</b>	<b>1,558,769</b>
<b>Est. Net Assets - June 30</b>	<b>\$122,861,211</b>	<b>\$124,495,106</b>	<b>\$125,822,000</b>	<b>\$1,592,370</b>	<b>\$1,558,769</b>	<b>\$1,538,769</b>

City of Cleveland, Tennessee  
2008-2010  
Summary of Financial Sources and Uses  
Proprietary Funds

	Total Proprietary Funds		
	2008 Actual	2009 Budgeted	2010 Proposed
<b>Operating Revenues:</b>			
Charges for services	\$98,881,280	\$116,398,286	\$114,621,124
Other operating revenues	\$2,976,970	\$3,212,868	\$2,881,284
<b>Total Operating Revenues</b>	<b>\$101,858,250</b>	<b>\$119,611,154</b>	<b>\$117,502,408</b>
<b>Operating Expenses:</b>			
General government	\$651,810	\$726,901	\$715,200
Public works	0	0	0
Recreation	0	0	0
Power purchased	66,778,016	81,044,923	79,753,395
Operation expenses	17,654,148	17,863,437	19,599,104
Maintenance expense	5,347,377	6,114,364	4,745,356
Depreciation and amortization	7,661,097	8,182,051	8,091,709
<b>Total Operating Expenses:</b>	<b>\$98,092,448</b>	<b>\$113,931,676</b>	<b>\$112,904,764</b>
<b>Operating Income (Loss)</b>	<b>\$3,765,802</b>	<b>\$5,679,478</b>	<b>\$4,597,644</b>
<b>Nonoperating Revenues (Expenses):</b>			
Interest income	603,055	693,246	316,282
Interest expense	(2,586,914)	(3,225,330)	(1,973,407)
Other income	40,523	0	0
<b>Total Nonoperating Revenues (Expenses):</b>	<b>(1,943,336)</b>	<b>(2,532,084)</b>	<b>(1,657,125)</b>
<b>Change In Net Assets Before Operating Transfers:</b>	<b>\$1,822,466</b>	<b>\$3,147,394</b>	<b>\$2,940,519</b>
Capital contributions	8,879,491	21,900	23,000
Operating transfers in	74,065	34,000	34,000
Operating transfers out	(1,601,016)	(1,603,000)	(1,690,625)
<b>Change In Net Assets</b>	<b>\$9,175,006</b>	<b>\$1,600,294</b>	<b>\$1,306,894</b>
<b>Est. Net Assets - July 1</b>	<b>115,278,575</b>	<b>124,453,581</b>	<b>126,053,875</b>
<b>Est. Net Assets - June 30</b>	<b>\$124,453,581</b>	<b>\$126,053,875</b>	<b>\$127,360,769</b>

City of Cleveland, Tennessee  
2008-2010 Summary of Estimated Revenues, Expenses and Changes in Net Assets  
Proprietary Funds

	Enterprise Funds					
	Cleveland Utilities Electric Division			Cleveland Utilities Water/Wastewater Division		
	2008 Actual	2009 Budgeted	2010 Proposed	2008 Actual	2009 Budgeted	2010 Proposed
<b>Operating Revenues:</b>						
Charges for services	\$79,647,061	\$95,875,030	\$94,036,063	\$18,370,556	\$19,539,956	\$19,836,761
Other operating revenues	1,139,076	1,282,953	1,354,584	1,837,894	1,929,715	1,526,500
<b>Total Operating Revenues</b>	<b>\$80,786,137</b>	<b>\$97,157,983</b>	<b>\$95,390,647</b>	<b>\$20,208,450</b>	<b>\$21,469,671</b>	<b>\$21,363,261</b>
<b>Operating Expenses:</b>						
General and administrative	\$0	\$0	\$0	\$0	\$0	\$0
Public works	0	0	0	0	0	0
Recreation	0	0	0	0	0	0
Power purchased	66,778,016	81,044,923	79,753,395	0	0	0
Operation expenses	6,238,849	7,237,620	7,357,489	11,091,446	10,408,517	12,196,615
Maintenance expense	2,614,828	2,619,437	2,457,713	2,732,549	3,494,927	2,287,643
Depreciation and amortization	3,104,434	3,287,261	3,231,044	4,465,322	4,795,790	4,790,165
<b>Total Operating Expenses:</b>	<b>\$78,736,127</b>	<b>\$94,189,241</b>	<b>\$92,799,641</b>	<b>\$18,289,317</b>	<b>\$18,699,234</b>	<b>\$19,274,423</b>
<b>Operating Income (Loss)</b>	<b>\$2,050,010</b>	<b>\$2,968,742</b>	<b>\$2,591,006</b>	<b>\$1,919,133</b>	<b>\$2,770,437</b>	<b>\$2,088,838</b>
<b>Nonoperating Revenues (Expenses):</b>						
Interest income	366,810	440,114	172,078	217,078	243,932	139,004
Interest expense	(443,542)	(798,371)	(320,245)	(2,136,772)	(2,422,459)	(1,653,162)
Other income	40,523	0	0	0	0	0
<b>Total Nonoperating Revenues (Expenses):</b>	<b>(36,209)</b>	<b>(358,257)</b>	<b>(148,167)</b>	<b>(1,919,694)</b>	<b>(2,178,527)</b>	<b>(1,514,158)</b>
<b>Change in Net Assets Before Operating Transfers:</b>	<b>\$2,013,801</b>	<b>\$2,610,485</b>	<b>\$2,442,839</b>	<b>(\$561)</b>	<b>\$591,910</b>	<b>\$574,680</b>
Capital contributions	0	0	0	857,516	0	0
Operating transfers in	0	0	0	0	0	0
Operating transfers out	(1,408,293)	(1,410,000)	(1,491,155)	(192,723)	(193,000)	(199,470)
<b>Change in Net Assets</b>	<b>\$605,508</b>	<b>\$1,200,485</b>	<b>\$951,684</b>	<b>\$664,232</b>	<b>\$398,910</b>	<b>\$375,210</b>
<b>Est. Net Assets, July 1</b>	<b>53,711,352</b>	<b>54,316,860</b>	<b>55,517,345</b>	<b>59,282,667</b>	<b>59,946,899</b>	<b>60,345,809</b>
<b>Est. Net Assets, June 30</b>	<b>\$54,316,860</b>	<b>\$55,517,345</b>	<b>\$56,469,029</b>	<b>\$59,946,899</b>	<b>\$60,345,809</b>	<b>\$60,721,019</b>

City of Cleveland, Tennessee  
2008-2010 Summary of Estimated Revenues, Expenses and Changes in Net Assets  
Proprietary Funds

Enterprise Funds, Continued

	Cleveland Municipal Airport Authority			Brush Chipping Fund		
	2008	2009	2010	2008	2009	2010
	Actual	Budgeted	Proposed	Actual	Budgeted	Proposed
<b>Operating Revenues:</b>						
Charges for services	\$12,781	\$10,800	\$10,800	\$187,296	\$235,000	\$0
Other operating revenues	0			0	0	0
<b>Total Operating Revenues</b>	<b>\$12,781</b>	<b>\$10,800</b>	<b>\$10,800</b>	<b>\$187,296</b>	<b>\$235,000</b>	<b>\$0</b>
<b>Operating Expenses:</b>						
General and administrative	\$0	\$0	\$0	\$0	\$0	\$0
Public works	0	0	0	0	0	0
Recreation	0	0	0	0	0	0
Power purchased	0	0	0	0	0	0
Operation expenses	183,914	66,900	45,000	139,939	150,400	0
Maintenance expense	0	0	0	0	0	0
Depreciation and amortization	22,097	23,000	23,000	29,652	26,600	0
<b>Total Operating Expenses:</b>	<b>\$206,011</b>	<b>\$89,900</b>	<b>\$68,000</b>	<b>\$169,591</b>	<b>\$177,000</b>	<b>\$0</b>
<b>Operating Income (Loss)</b>	<b>(\$193,230)</b>	<b>(\$79,100)</b>	<b>(\$57,200)</b>	<b>\$17,705</b>	<b>\$58,000</b>	<b>\$0</b>
<b>Nonoperating Revenues (Expenses):</b>						
Interest income	7,114	200	200	4,446	4,000	0
Interest expense	0	0	0	(6,600)	(4,500)	0
Other income	0	0	0	0	0	0
<b>Total Nonoperating Revenues (Expenses):</b>	<b>7,114</b>	<b>200</b>	<b>200</b>	<b>(2,154)</b>	<b>(500)</b>	<b>0</b>
<b>Change in Net Assets Before Operating Transfers:</b>	<b>(\$186,116)</b>	<b>(\$78,900)</b>	<b>(\$57,000)</b>	<b>\$15,551</b>	<b>\$57,500</b>	<b>\$0</b>
Capital contributions	8,021,975	21,900	23,000	0	0	0
Operating transfers in	74,065	34,000	34,000	0	0	0
Operating transfers out	0	0	0	0	0	0
<b>Change in Net Assets</b>	<b>\$7,909,924</b>	<b>(\$23,000)</b>	<b>\$0</b>	<b>\$15,551</b>	<b>\$57,500</b>	<b>\$0</b>
<b>Est. Net Assets, July 1</b>	<b>563,382</b>	<b>8,473,306</b>	<b>8,450,306</b>	<b>108,595</b>	<b>124,146</b>	<b>181,646</b>
<b>Est. Net Assets, June 30</b>	<b>\$8,473,306</b>	<b>\$8,450,306</b>	<b>\$8,450,306</b>	<b>\$124,146</b>	<b>\$181,646</b>	<b>\$181,646</b>

City of Cleveland, Tennessee  
 2008-2010 Summary of Estimated Revenues, Expenses and Changes in Net Assets  
 Proprietary Funds

Enterprise Funds, Continued			
Total Enterprise Funds			
	2008	2009	2010
	Actual	Budgeted	Proposed
<b>Operating Revenues:</b>			
Charges for services	\$98,217,694	\$115,660,786	\$113,883,624
Other operating revenues	2,976,970	3,212,668	2,881,084
<b>Total Operating Revenues</b>	<b>\$101,194,664</b>	<b>\$118,873,454</b>	<b>\$116,764,708</b>
<b>Operating Expenses:</b>			
General and administrative	\$0	\$0	\$0
Public works	0	0	0
Recreation	0	0	0
Power purchased	66,778,016	81,044,923	79,753,395
Operation expenses	17,654,148	17,863,437	19,599,104
Maintenance expense	5,347,377	6,114,364	4,745,356
Depreciation and amortization	7,621,505	8,132,651	8,044,209
<b>Total Operating Expenses:</b>	<b>\$97,401,046</b>	<b>\$113,155,375</b>	<b>\$112,142,064</b>
<b>Operating Income (Loss)</b>	<b>\$3,793,618</b>	<b>\$5,718,079</b>	<b>\$4,622,644</b>
<b>Nonoperating Revenues (Expenses):</b>			
Interest income	595,448	688,246	311,282
Interest expense	(2,586,914)	(3,225,330)	(1,973,407)
Other income	40,523	0	0
<b>Total Nonoperating Revenues (Expenses):</b>	<b>(1,950,943)</b>	<b>(2,537,084)</b>	<b>(1,662,125)</b>
<b>Change in Net Assets Before Operating Transfers:</b>	<b>\$1,842,675</b>	<b>\$3,180,995</b>	<b>\$2,960,519</b>
Capital contributions	8,879,491	21,900	23,000
Operating transfers in	74,065	34,000	34,000
Operating transfers out	(1,601,016)	(1,603,000)	(1,690,625)
<b>Change in Net Assets</b>	<b>\$9,195,215</b>	<b>\$1,633,895</b>	<b>\$1,326,894</b>
<b>Est. Net Assets, July 1</b>	<b>113,665,996</b>	<b>122,861,211</b>	<b>124,495,106</b>
<b>Est. Net Assets, June 30</b>	<b>\$122,861,211</b>	<b>\$124,495,106</b>	<b>\$125,822,000</b>

City of Cleveland, Tennessee  
2008-2010  
Summary of Estimated Revenues, Expenses and Changes in Net Assets  
Proprietary Funds

	Internal Service Funds					
	Fleet Management			Total Internal Service Funds		
	2008 Actual	2009 Budgeted	2010 Proposed	2008 Actual	2009 Budgeted	2010 Proposed
<b>Operating Revenues:</b>						
Charges for services	\$663,586	\$737,500	\$737,500	\$663,586	\$737,500	\$737,500
Other operating revenues	0	200	200	0	200	200
<b>Total Operating Revenues</b>	<b>\$663,586</b>	<b>\$737,700</b>	<b>\$737,700</b>	<b>\$663,586</b>	<b>\$737,700</b>	<b>\$737,700</b>
<b>Operating Expenses:</b>						
General and administrative	\$651,810	\$726,901	\$715,200	\$651,810	\$726,901	\$715,200
Public works	0	0	0	0	0	0
Recreation	0	0	0	0	0	0
Power purchased	0	0	0	0	0	0
Operation expenses	0	0	0	0	0	0
Maintenance expense	0	0	0	0	0	0
Depreciation and amortization	39,592	49,400	47,500	39,592	49,400	47,500
<b>Total Operating Expenses:</b>	<b>\$691,402</b>	<b>\$776,301</b>	<b>\$762,700</b>	<b>\$691,402</b>	<b>\$776,301</b>	<b>\$762,700</b>
<b>Operating Income (Loss)</b>	<b>(\$27,816)</b>	<b>(\$38,601)</b>	<b>(\$25,000)</b>	<b>(\$27,816)</b>	<b>(\$38,601)</b>	<b>(\$25,000)</b>
<b>Nonoperating Revenues (Expenses):</b>						
Interest income	7,607	5,000	5,000	7,607	5,000	5,000
Interest expense	0	0	0	0	0	0
Other income	0	0	0	0	0	0
<b>Total Nonoperating Revenues (Expenses):</b>	<b>7,607</b>	<b>5,000</b>	<b>5,000</b>	<b>7,607</b>	<b>5,000</b>	<b>5,000</b>
<b>Change in Net Assets Before Operating Transfers:</b>	<b>(\$20,209)</b>	<b>(\$33,601)</b>	<b>(\$20,000)</b>	<b>(\$20,209)</b>	<b>(\$33,601)</b>	<b>(\$20,000)</b>
Capital contribution	0	0	0	0	0	0
Operating transfers in	0	0	0	0	0	0
Operating transfers out	0	0	0	0	0	0
<b>Change in Net Assets</b>	<b>(\$20,209)</b>	<b>(\$33,601)</b>	<b>(\$20,000)</b>	<b>(\$20,209)</b>	<b>(\$33,601)</b>	<b>(\$20,000)</b>
<b>Est. Net Assets, July 1</b>	<b>1,612,579</b>	<b>1,592,370</b>	<b>1,558,769</b>	<b>1,612,579</b>	<b>1,592,370</b>	<b>1,558,769</b>
<b>Est. Net Assets, June 30</b>	<b>\$1,592,370</b>	<b>\$1,558,769</b>	<b>\$1,538,769</b>	<b>\$1,592,370</b>	<b>\$1,558,769</b>	<b>\$1,538,769</b>

Meiler Estate Animal Shelter Nonexpendable Trust Fund

	2008	2009	2010
	Actual	Budgeted	Proposed
<b>Financial Sources:</b>			
Taxes	\$0	\$0	\$0
Licenses & permits	0	0	0
Intergovernmental	0	0	0
Fines & forfeitures	0	0	0
Charges for services	0	0	0
Interest	14,424	5,000	6,000
Miscellaneous	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>
<b>Subtotal:</b>	<b>\$14,424</b>	<b>\$5,000</b>	<b>\$6,000</b>
Other financial sources:			
Operating transfers in	0	0	0
Proceeds from bonds	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Financial Sources</b>	<b><u>\$14,424</u></b>	<b><u>\$5,000</u></b>	<b><u>\$6,000</u></b>
<b>Expenditures:</b>			
General government	\$0	\$0	\$0
Planning and inspection	0	0	0
Public safety	0	0	0
Public works	0	0	0
Health and welfare	0	0	0
Culture and recreation	0	0	0
Education	0	0	0
Appropriations	0	0	0
Capital outlay	0	0	0
Debt service principal	0	0	0
Debt service int. & other	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal:	\$0	\$0	\$0
Other financing uses:			
Operating transfers out	23,000	17,300	13,400
	<u>23,000</u>	<u>17,300</u>	<u>13,400</u>
<b>Total Use of Resources:</b>	<b><u>\$23,000</u></b>	<b><u>\$17,300</u></b>	<b><u>\$13,400</u></b>
Net Increase(Decrease) in Fund Balance	(8,576)	(12,300)	(7,400)
Fund Balance - July 1	\$488,437	\$479,861	\$467,561
	<u>\$488,437</u>	<u>\$479,861</u>	<u>\$467,561</u>
<b>Fund Balance - June 30</b>	<b><u>\$479,861</u></b>	<b><u>\$467,561</u></b>	<b><u>\$460,161</u></b>

**ORDINANCE NO: 2009-33**

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 \$209,241,845. All of these sources are available for appropriation.

<b>Anticipated Revenues</b>	<b>2007-2008 (ACTUAL)</b>	<b>2008-2009 (ESTIMATED)</b>	<b>2009-2010 PROPOSED</b>
<b>Revenues:</b>			
<b>General Fund</b>	\$35,886,013	\$36,382,399	\$35,792,800
<b>Special Revenue Funds:</b>			
Solid Waste Management	2,090,253	2,205,100	2,203,100
Red Light Camera Safety Fund	0	201,000	201,000
State Street Aid	1,050,498	1,025,500	1,025,500
General Purpose School	28,164,413	29,346,434	29,395,639
Schools Food Service	2,046,922	2,273,000	2,292,000
Cleveland Public Library	886,055	1,359,813	689,800
Fletcher Park	46,558	60,000	0
Drug Enforcement	154,637	45,000	41,000
2007 Byrne Mem. Justice Asst. Grant	35,448	0	0
Greenway Fund	502,284	198,000	569,000
2008 Byrne Mem. Justice Asst. Grant	0	12,048	0
2006 Byrne Mem. Justice Asst. Grant	0	0	0
Dept. of Justice Asset Forfeiture Fund	137,981	0	0
Storm Water Mgmt. Fund	2,370	600	200

<b>Anticipated Revenues, cont'd:</b>	<b>2007-2008 (ACTUAL)</b>	<b>2008-2009 (ESTIMATED)</b>	<b>2009-2010 PROPOSED</b>
<b>Revenues:</b>			
<b>Special Revenue Funds, cont'd:</b>			
Community Dev. Block Grant	466,817	499,666	466,500
Metropolitan Planning Organization	103,090	129,100	129,100
<b>Debt Service</b>	<b>182,307</b>	<b>159,300</b>	<b>99,000</b>
<b>Capital Projects Funds:</b>			
H & CD Urban Dev.Action Grant	1	0	0
H & CD Rehab	4	0	0
THDA Home Grant	0	0	0
2008 TMBF Note	90	5,000	0
2008 TMBF Note(County Portion)	0	0	0
Capital Improvements Program	1,788,314	1,344,895	0
2007 General Improvement Bonds	853,196	0	0
Sales Tax Capital Projects Fund	0	630,000	4,500,000
2007 Bradley Co. Capital Outlay Notes	8,864	0	0
2005 D-4-A Gen. Improv. Bond Fund	27,086	3,800	0
<b>Enterprise Funds:</b>			
Brush Chipping	191,742	239,000	0
Cleveland Municipal Airport Authority	19,895	11,000	11,000
Cleveland Utilities Electric Division	81,193,470	97,598,097	95,562,725
Cleveland Utilities Water Division	20,425,528	21,713,603	21,502,265
<b>Nonexpendable Trust Fund:</b>			
Meiler Trust Fund	14,424	5,000	6,000
<b>Internal Service Fund:</b>			
Fleet Management	671,193	742,700	742,700
<b>Total Revenues</b>	<b>176,949,453</b>	<b>196,190,055</b>	<b>195,229,329</b>
<b>Other financial sources</b>			
<b>Operating transfers in:</b>			
<b>General Fund:</b>	<b>1,601,016</b>	<b>1,646,000</b>	<b>1,646,000</b>
<b>Special Revenue Funds:</b>			
Solid Waste Management	1,198,407	1,211,000	1,061,300
General Purpose School	5,455,244	5,625,263	5,455,716
Cleveland Public Library	524,556	539,769	539,800
Community Dev. Block Grant	0	6,600	10,000
2007 Byrne Mem. Justice Asst. Grant	1	0	0
2008 Byrne Mem. Justice Asst. Grant	0	0	0
2006 Byrne Mem. Justice Asst. Grant	0	0	0
Greenway Fund	42,000	12,000	142,000
Storm Water Mgmt. Fund	194,500	194,500	194,500
Metropolitan Planning Organization	41,048	32,300	32,300
Fletcher Park Trust Fund	0	15,000	0

<b>Anticipated Revenues</b>	<b>2007-2008 (ACTUAL)</b>	<b>2008-2009 (ESTIMATED)</b>	<b>2009-2010 PROPOSED</b>
<b>Other financial sources:</b>			
<b>Operating transfers in, cont'd:</b>			
<b>Debt Service</b>	4,139,552	5,026,200	4,516,300
<b>Capital Projects Funds:</b>			
Capital Improvement Program	1,702,393	172,655	357,600
<b>Enterprise Funds:</b>			
Cleveland Municipal Airport Authority	74,065	34,000	34,000
Cleve. Utilities - Water/Wastewater	0	0	0
<b>Internal Service Funds:</b>			
Fleet Management Fund	0	0	0
<b>Nonexpendable Trust Fund:</b>			
Meiler Estate Animal Shelter Trust Fund	0	0	0
<b>Total Operating Transfer In:</b>	<b>\$14,972,782</b>	<b>\$14,515,287</b>	<b>\$13,989,516</b>
<b>Capital Contributions</b>			
<b>Enterprise Funds:</b>			
Cleveland Municipal Airport Authority	8,021,975	21,900	23,000
Cleve. Utilities - Water/Wastewater	857,516	0	0
<b>Internal Service Funds:</b>			
Fleet Management Fund	0	0	0
<b>Total Capital Contributions:</b>	<b>8,879,491</b>	<b>21,900</b>	<b>23,000</b>
<b>Bond &amp; Note Proceeds</b>			
<b>Capital Projects Funds:</b>			
2007 Br. Co. Capital Outlay Note	0	0	0
2007 General Improvement Bond	0	0	0
2005 General Impr. Bonds Series D-4-A	0	0	0
2008 TMBF Note	951,300	1,948,700	0
2008 TMBF Note(County Portion)	0	1,812,700	0
<b>Total Bond &amp; Note Proceeds:</b>	<b>\$951,300</b>	<b>\$3,761,400</b>	<b>\$0</b>
<b>Total Other Financing Sources</b>	<b>\$24,803,573</b>	<b>\$18,298,587</b>	<b>\$14,012,516</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$201,753,026</b>	<b>\$214,488,642</b>	<b>\$209,241,845</b>

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

SECTION 2: **APPROPRIATIONS.**

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

<b>Expenditures</b>	<b>2007-2008 (ACTUAL)</b>	<b>2008-2009 (ESTIMATED)</b>	<b>2009-2010 PROPOSED</b>
<b>General Fund</b>	\$25,953,016	\$27,134,399	\$26,888,100
<b>Special Revenue Funds:</b>			
Solid Waste Management	3,203,210	3,416,100	3,404,400
Red Light Camera Safety Fund	0	201,000	201,000
State Street Aid	555,546	606,885	596,700
General Purpose School	32,883,190	34,247,366	34,100,151
Schools Food Service	2,209,363	2,273,000	2,292,000
Cleveland Public Library	1,445,768	2,045,175	1,282,000
Fletcher Park	109,537	75,000	0
Drug Enforcement	103,840	680,058	111,600
2007 Byrne Mem. Justice Asst. Grant	32,569	2,880	0
Greenway Fund	654,190	315,104	711,000
2008 Byrne Mem. Justice Asst. Grant	0	12,048	0
2006 Byrne Mem. Justice Asst. Grant	7,061	0	0
Dept. of Justice Asset Forfeiture Fund	28,924	140,371	0
Storm Water Mgmt. Fund	179,619	197,896	177,300
Community Dev. Block Grant	466,817	486,361	473,100
Metropolitan Planning Organization	135,679	161,400	161,400
<b>Debt Service</b>	4,775,773	5,185,500	4,952,100
<b>Capital Projects Funds:</b>			
H & CD Urban Dev. Action Grant	0	191	0
H & CD Rehab	6,371	0	0
THDA Home Grant	1,529	0	0
2008 TMBF Note	493,880	2,401,948	0
2008 TMBF Note(County Portion)	0	1,812,700	0
Capital Improvements Program	4,571,899	2,974,154	294,200
2007 General Improvement Bonds	1,847,410	0	0
Sales Tax Capital Projects Fund	0	630,000	4,500,000
2007 Bradley Co. Capital Outlay Notes	1,412,534	0	0
2005 D-4-A Gen. Improv. Bond Fund	315,271	572,335	0
<b>Enterprise Funds:</b>			
Brush Chipping	176,191	181,500	0
Cleveland Municipal Airport Authority	206,011	89,900	68,000
Cleveland Utilities Electric Division	79,179,669	94,987,612	93,119,886
Cleveland Util. Water/Wastewater Div.	20,426,089	21,121,693	20,927,585
<b>Nonexpendable Trust Fund:</b>			
Meiler Estate Trust Fund	0	0	0
<b>Internal Service Fund:</b>			
Fleet Management	691,402	776,301	762,700
<b>Total Expenditures</b>	182,072,358	202,728,877	195,023,222

<b>Other Financing Uses Operating Transfers Out</b>	<b>2007-2008 (ACTUAL)</b>	<b>2008-2009 (ESTIMATED)</b>	<b>2009-2010 PROPOSED</b>
<b>General Fund</b>	11,505,939	10,894,000	10,550,700
<b>Special Revenue Funds:</b>			
State Street Aid	494,877	488,000	390,400
General Purpose School	701,239	724,331	751,204
Storm Water Mgmt. Fund	18,413	17,900	17,400
<b>Debt Service</b>	0	0	0
<b>Capital Projects Funds:</b>			
Capital Improv. Projects Fund	80,000	12,000	142,000
2005 D-4-A Gen. Improv. Bond Fund	179,893	41,080	0
2008 TMBF Note	0	9,262	0
2007 General Improvement Bonds	207,501	0	0
H&CD Rehab Fund	0	0	0
<b>Enterprise Funds:</b>			
Cleveland Utilities - Electric Division	1,408,293	1,410,000	1,491,155
Cleveland Utilities - Water/Wastewater Div.	192,723	193,000	199,470
Brush Chipping Fund	0	0	0
<b>Internal Service Funds:</b>			
Fleet Management Fund	0	0	0
<b>Nonexpendable Trust Funds:</b>			
Meiler Estate Trust Fund	23,000	17,300	13,400
<b>Payment to refunding bond escrow:</b>			
Debt Service Fund	0	0	0
<b>Total Other Financing Uses</b>	<b>14,811,878</b>	<b>13,806,873</b>	<b>13,555,729</b>
<b>Total Expenditures and Other Financing Uses</b>	<b>196,884,236</b>	<b>216,535,750</b>	<b>208,578,951</b>

Details of these appropriated expenditures are shown in the City of Cleveland's budget document by fund.

<b>Increase (Use) of Fund Balance or Net Assets</b>	<b>2007-2008 (ACTUAL)</b>	<b>2008-2009 (ESTIMATED)</b>	<b>2009-2010 PROPOSED</b>
<b>General Fund</b>	28,074	0	0
<b>Special Revenue Funds:</b>			
Solid Waste Management	85,450	0	(140,000)
Red Light Camera Safety Fund	0	0	0
State Street Aid	75	(69,385)	38,400
General Purpose School	35,228	0	0
Schools Food Service	(162,441)	0	0
Cleveland Public Library	(35,157)	(145,593)	(52,400)
Fletcher Park	(62,979)	0	0
Drug Enforcement	50,797	(635,058)	(70,600)
Greenway Fund	(109,906)	(105,104)	0

Increase (Use) of Fund Balance or Net Assets	<b>2007-2008 (ACTUAL)</b>	<b>2008-2009 (ESTIMATED)</b>	<b>2009-2010 PROPOSED</b>
<b>Special Revenue Funds cont'd:</b>			
2007 Byrne Mem. Justice Asst. Grant	2,880	(2,880)	0
2008 Byrne Mem. Justice Asst. Grant	0	0	0
2006 Byrne Mem. Justice Asst. Grant	(7,061)	0	0
Dept. of Justice Asset Forfeiture Fund	109,057	(140,371)	0
Storm Water Mgmt. Fund	(1,162)	(20,696)	0
Commun. Development Block Grant	0	19,905	3,400
Metro. Planning Organization (MPO)	8,459	0	0
<b>Debt Service</b>	(453,914)	0	(336,800)
<b>Capital Projects Funds:</b>			
H & CD Urban Dev.Action Grant	1	(191)	0
H & CD Rehab	(6,367)	0	0
Capital Improvements Program	(1,161,192)	(1,468,604)	(78,600)
THDA Home Grant	(1,529)	0	0
2008 TMBF Note	457,510	(457,510)	0
2008 TMBF Note(County Portion)	0	0	0
Sales Tax Capital Projects Fund	0	0	0
2005 Gen. Impro. Bonds Series D-4-A	(468,078)	(609,615)	0
2007 Br. Co. Capital Outlay Note	(1,403,670)	0	0
2007 General Improvement Bonds	(1,201,715)	0	0
<b>Enterprise Funds:</b>			
Brush Chipping	15,551	57,500	0
Cleveland Municipal Airport Authority	7,909,924	(23,000)	0
Cleveland Utilities Electric Division	605,508	1,200,485	951,684
Cleveland Utilities Water Division	664,232	398,910	375,210
<b>Internal Service Fund:</b>			
Fleet Management	(20,209)	(33,601)	(20,000)
<b>Nonexpendable Trust Fund:</b>			
Meiler Estate Trust Fund	(8,576)	(12,300)	(7,400)
<b>Total Incr. (Use) of Fund Balance or Net Assets</b>	<b>4,868,790</b>	<b>(2,047,108)</b>	<b>662,894</b>

SECTION 3: **STATEMENT OF BALANCE/DEFICIT.** At end of the current fiscal year, the City of Cleveland estimates that it will use none of its \$8,670,275 General Fund fund balance. The City of Cleveland will use \$336,800 of the \$2,692,706 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, 2009

Final Reading: May 26, 2009

APPROVED AS TO FORM:

/s/John F. Kimball

City Attorney

/s/ Tom Rowland

Mayor

/s/Michael L. Keith

City Clerk

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

Loan Type	Loan Name	Authorized and Unissued at 6/30/09	Amount Outstanding at 6/30/09	Payment Fund	Principal	Interest	Total Debt Service
<b>FY2010 Debt Requirement Excluding Cleveland Utilities</b>							
Loan Agreements:							
	TN Loans-96E5	0	845,000	General Fund	105,000	42,250	147,250
	TN Loans-97IIC	0	525,000	911 Ctr.	65,000	26,250	91,250
	TN Loans - 2000 IVC3	0	10,000,000	General Fund	-	457,600	457,600
				Br.Chipping	-	42,400	42,400
	TN Loans - 2001 A2A	0	11,175,000	General Fund	-	257,950	257,950
				School Fund	-	300,800	300,800
	TN Loans - 2002 A7B	0	1,045,000	General Fund	-	52,300	52,300
	TN Loans - 2005-VI-E-4	0	925,000	General Fund	50,000	46,300	96,300
	TN Loans - 2005-D-4-A	0	18,500,000	General Fund	100,000	907,600	1,007,600
				Stormwater	-	17,400	17,400
	Local Gov't Energy Loan	0	428,572	School Fund	71,428	-	71,428
	TN Loans - 2008 TMBF	0	2,812,000	General Fund	92,000	140,600	232,600
	TN Loans - 2008 TMBF-County	0	1,780,570	County's General Fund	58,310	89,029	147,339
	<b>Total Loan Agreements:</b>	<b>\$ -</b>	<b>\$ 48,036,142</b>		<b>\$ 541,738</b>	<b>\$ 2,380,479</b>	<b>\$ 2,922,217</b>
General Obligation Bonds:							
	Gen Impr Refund.Bonds - Series 2005	0	10,310,000	General Fund	98,790	284,129	382,919
				State St.Aid	51,210	147,284	198,494
	Gen Improv Bonds - Series 2007-A	0	5,885,000	General Fund	150,000	252,488	402,488
	Gen Improv. Bonds - Series 2009-A	0	730,000	General Fund	730,000	7,462	737,462
	Series 2009-B	0	3,460,000		1,100,000	77,776	1,177,776
	<b>Total Gen. Oblig. Bonds:</b>	<b>0</b>	<b>\$ 20,385,000</b>		<b>\$ 2,130,000</b>	<b>\$ 769,138</b>	<b>\$ 2,899,138</b>
Total Long-term Debt Excluding Cleveland Utilities							
		<b>\$ -</b>	<b>\$ 68,421,142</b>		<b>\$ 2,671,738</b>	<b>\$ 3,149,617</b>	<b>\$ 5,821,355</b>

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

**FY2010 Debt Requirement for Cleveland Utilities**

Loan Type	Loan Name	Authorized and Unissued at 6/30/09	Amount Outstanding at 6/30/09	Payment Fund	Principal	Interest	Total Debt Service
<b>Loan Agreements:</b>							
	1996 E4 Loan	0	\$ 1,315,000	Water/Sewer	\$ 235,000	\$ 75,113	\$ 310,113
	1997 D2 Loan	0	2,420,000	Water/Sewer	265,000	130,191	395,191
	1997 D3 Loan	0	645,000	Electric	70,000	34,701	104,701
	2000 C4 Loan	0	1,860,000	Water/Sewer	160,000	110,800	270,800
	2001 A2F Loan	0	1,460,000	Water/Sewer	120,000	87,000	207,000
	2001 A2F Loan	0	1,080,000	Electric	90,000	64,350	154,350
	2002 A7B Loan	0	3,000,000	Water/Sewer	-	150,000	150,000
	2004 B4C Loan	0	2,500,000	Water/Sewer	-	125,000	125,000
	2005 VI-E-4 Loan	0	1,625,000	Electric	75,000	81,250	156,250
	2006 D4A Loan	0	2,250,000	Electric	100,000	112,083	212,083
	2006 D4A Loan	0	3,900,000	Water/Sewer	200,000	194,167	394,167
	2007 TMBF	0	2,375,000	Electric	125,000	118,750	243,750
	2007 TMBF	0	7,600,000	Water/Sewer	400,000	380,000	780,000
	<b>Total Loan Agreements:</b>	<b>0</b>	<b>\$ 32,030,000</b>		<b>\$ 1,840,000</b>	<b>\$ 1,663,405</b>	<b>\$ 3,503,405</b>
<b>Tax and Revenue Refunding Bonds :</b>							
	Series 2003	0	\$ 2,625,000	Water/Sewer	\$ 665,000	\$ 68,150	\$ 733,150
	Series 2004	0	12,510,000	Water/Sewer	320,000	488,271	808,271
	Series 2009-B	0	4,505,000	Water/Sewer	1,075,000	102,352	1,177,352
	<b>Total Tax &amp; Revenue Refunding Bonds:</b>	<b>0</b>	<b>\$ 19,640,000</b>		<b>\$ 2,060,000</b>	<b>\$ 658,773</b>	<b>\$ 2,718,773</b>
<b>Tax and Revenue Bonds:</b>							
	Series 2007B	0	\$ 1,380,000	Electric	\$ 65,000	\$ 56,795	\$ 121,795
	Series 2007B	0	7,250,000	Water/Sewer	95,000	315,251	\$ 410,251
	<b>Total Tax and Revenue Bonds:</b>	<b>0</b>	<b>\$ 8,630,000</b>		<b>\$ 160,000</b>	<b>\$ 372,046</b>	<b>\$ 532,046</b>
<b>Total Long-term Debt-Cleveland Utilities</b>							
			<b>\$ -</b>		<b>\$ 4,060,000</b>	<b>\$ 2,694,224</b>	<b>\$ 6,754,224</b>

**Combined Debt Requirement for FY2010**

Loan Type	Loan Name	Authorized and Unissued at 6/30/09	Amount Outstanding at 6/30/09	Principal	Interest	Total Debt Service
Loan Agreements		0	80,066,142	2,381,738	4,043,884	6,425,622
General Obligation Bonds		0	20,385,000	2,130,000	769,138	2,899,138
Tax & Revenue Refunding Bonds		0	19,640,000	2,060,000	658,773	2,718,773
Tax & Revenue Bonds		0	8,630,000	160,000	372,046	532,046
<b>Combined Debt Requirement:</b>		<b>\$ -</b>	<b>\$ 128,721,142</b>	<b>\$ 6,731,738</b>	<b>\$ 5,843,841</b>	<b>\$ 12,575,579</b>

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

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**FY2010 Debt Service By Fund:**

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Fund	Principal	Interest	Debt Service
General Fund	1,562,667	2,686,216	2,401,919
School Fund	156,428	301,947	300,800
State Street Aid Fund	51,210	147,284	198,494
Stormwater Fund	-	17,400	17,400
Brush Chipping Fund	-	42,400	42,400
911 Center	65,000	26,250	91,250
Electric Fund	515,000	493,272	627,384
Water & Sewer Fund	3,330,000	2,447,434	4,692,839
<b>Total:</b>	<b>\$ 5,680,305</b>	<b>\$ 6,162,203</b>	<b>\$ 8,372,486</b>

## Capital Improvement Program

Proj.ID	Project	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015	Total:
<b>Proposed Projects for CIP Fund:</b>								
AF1	Office Equipment	0	5,000	5,000	5,000	5,000	5,000	25,000
AF2	Vehicle Replacement	0	0	0	0	24,500	0	24,500
AF-IS1	GIS	0	48,800	50,300	51,800	52,300	54,300	257,500
AF-IS2	Software License	0	25,000	30,000	30,000	30,000	35,000	150,000
AF-IS3	Computer Maint. & Software	294,200	130,600	125,600	128,400	133,000	147,400	959,200
AF-IS4	Elec. Doc. Mgmt. (SETDD)	0	5,000	5,000	5,000	5,000	5,000	25,000
PI1	Community Dev. Vehicle	0	50,000	25,000	0	25,000	0	100,000
PI2	Community Dev. Lot Clearing	0	10,000	10,000	10,000	10,000	10,000	50,000
PR1	Cherokee Springs Impr./Equip	0	55,000	38,000	53,000	60,000	1,000	207,000
PR2	N.E. Masterplan Phases	0	350,000	55,000	0	0	0	405,000
PR4	Playground Equipment	0	15,000	15,000	15,000	15,000	15,000	75,000
PR6	Tinsley Park Improvements	0	10,000	25,000	0	0	0	35,000
PR8	Comm. Ctr. Improvements	0	10,000	0	0	0	0	10,000
PD1	Police Vehicles	0	250,000	253,000	253,000	256,000	256,000	1,268,000
PD2	Police Misc. Equip.	0	15,000	15,000	15,000	15,000	15,000	75,000
PWD1	Major Paving	0	585,000	585,000	585,000	585,000	585,000	2,925,000
PWD2	Public Works Projects	0	35,000	35,000	35,000	35,000	35,000	175,000
PWD3	Paving Maintenance	0	0	0	0	0	0	0
PWD4	Sidewalks	0	33,000	33,000	33,000	33,000	33,000	165,000
PWD9	Engineering Equip/Vehicles	0	0	0	20,000	0	0	20,000
AC1	Animal Control Impr./Equip.	0	0	0	0	0	0	0
FD1	Fire Dept. Equipment	0	50,000	50,000	50,000	50,000	50,000	250,000
<b>Total Projects Funded:</b>		<b>\$294,200</b>	<b>\$1,682,400</b>	<b>\$1,354,900</b>	<b>\$1,289,200</b>	<b>\$1,333,800</b>	<b>\$1,246,700</b>	<b>\$7,201,200</b>
<b>Funding Sources:</b>								
		<b>FY2010</b>	<b>FY2011</b>	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>	<b>Total:</b>
	Transfer from General Fund	294,200	1,537,400	1,209,900	1,144,200	1,188,800	1,101,700	6,476,200
	Transfer from State St. Aid	0	120,000	120,000	120,000	120,000	120,000	600,000
	Transfer from Meiler	0	0	0	0	0	0	0
	Interest Income	0	25,000	25,000	25,000	25,000	25,000	125,000
	Use of CIP Fund Balance	0	0	0	0	0	0	0
<b>Total Funding Sources:</b>		<b>\$294,200</b>	<b>\$1,682,400</b>	<b>\$1,354,900</b>	<b>\$1,289,200</b>	<b>\$1,333,800</b>	<b>\$1,246,700</b>	<b>\$7,201,200</b>
<b>Proposed Bond Fund Projects:</b>								
		<b>FY2010</b>	<b>FY2011</b>	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>	<b>Total:</b>
	Public Works Facility	0	0	0	0	1,625,000	0	1,625,000
	Fire Impr./Equipment	0	0	1,300,000	0	25,000	0	1,325,000
	Fire Hall Station #6	0	0	920,000	0	0	0	920,000
	Cher. Springs - Equip/Improv	0	0	220,000	0	0	0	220,000
	Tinsley - Lighting	0	0	125,000	0	125,000	0	250,000
	Parks & Recreation Projects	0	0	0	0	0	0	0
	Fletcher - Phase V	0	0	50,000	0	0	0	50,000
	Detention Ponds	0	0	300,000	0	0	0	300,000
	Major Drainage Projects	0	0	200,000	0	100,000	0	300,000
	Greenway Project Phase III	0	0	200,000	0	0	0	200,000
	Major Intersection Improvements	0	0	200,000	0	200,000	0	400,000
	Public Works Equipment	0	0	100,000	0	100,000	0	200,000
	Public Works Projects	0	0	0	0	0	0	0
	Animal Shelter Equipment	0	0	0	0	0	0	0
	School Impr./Equipment	0	0	1,145,000	0	1,000,000	0	2,145,000
<b>Total Projects Funded by Future Bonds:</b>		<b>0</b>	<b>0</b>	<b>4,760,000</b>	<b>0</b>	<b>3,175,000</b>	<b>0</b>	<b>\$7,935,000</b>
<b>Proj.ID</b>	<b>Project</b>	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>	<b>Total:</b>
<b>Funding Sources:</b>								
	Transf. Storm Water for Debt Serv.	0	0	40,000	0	0	0	40,000
	Transf. Gen. Fund for Debt Service	0	0	409,600	0	160,000	0	569,600
<b>Total Funding Sources:</b>		<b>\$0</b>	<b>\$0</b>	<b>\$449,600</b>	<b>\$0</b>	<b>\$160,000</b>	<b>\$0</b>	<b>\$609,600</b>
<b>Required Tax Increase for Bond Projects:</b>		<b>0.0</b>	<b>0.0</b>	<b>4.1</b>	<b>0.0</b>	<b>1.6</b>	<b>0.0</b>	
		<b>cents</b>	<b>cents</b>	<b>cents</b>	<b>cents</b>	<b>cents</b>	<b>cents</b>	
<b>Unfunded Transportation Plan</b>			<b>1,020,000</b>	<b>1,020,000</b>	<b>1,320,000</b>	<b>1,320,000</b>	<b>1,320,000</b>	<b>\$6,000,000</b>

## Capital Improvement Program

<b>Total Projects by Department:</b>	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>	<b>Total:</b>	
General Government	0	0	0	0	0	0	0	0
Administration & Finance	0	5,000	5,000	5,000	29,500	5,000	49,500	
Admin. & Fin. GIS,IS,Doc.Imag.	294,200	209,400	210,900	215,200	220,300	241,700	1,391,700	
Community Development	0	60,000	35,000	10,000	35,000	10,000	150,000	
Fire Department	0	50,000	2,270,000	50,000	75,000	50,000	2,495,000	
Greenway	0	0	200,000	0	0	0	200,000	
Fletcher Park Match	0	15,000	65,000	15,000	15,000	15,000	125,000	
Parks & Recreation	0	425,000	463,000	53,000	185,000	1,000	1,127,000	
Police Department	0	265,000	268,000	268,000	271,000	271,000	1,343,000	
Public Works	0	653,000	953,000	653,000	2,578,000	653,000	5,490,000	
Storm Water Mgmt.	0	0	500,000	0	100,000	0	600,000	
Animal Control	0	0	0	0	0	0	0	
Engineering Equip./Vehicles	0	0	0	20,000	0	0	20,000	
Schools - Funded by City	0	0	1,145,000	0	1,000,000	0	2,145,000	
Schools - Funded by Br. County	0	0	0	0	0	0	0	
Transportation Plan	0	1,020,000	1,020,000	1,320,000	1,320,000	1,320,000	6,000,000	
<b>Total Funding:</b>	<b>\$294,200</b>	<b>\$2,702,400</b>	<b>\$7,134,900</b>	<b>\$2,609,200</b>	<b>\$5,828,800</b>	<b>\$2,566,700</b>	<b>\$21,136,200</b>	
<b>Departments by Percentage:</b>	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>	<b>Total:</b>	
General Government	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Admin. & Finance	0.0%	0.2%	0.1%	0.2%	0.5%	0.2%	0.2%	
Admin. & Fin. GIS Dept.	100.0%	7.7%	3.0%	8.2%	3.8%	9.4%	6.6%	
Community Development	0.0%	2.2%	0.5%	0.4%	0.6%	0.4%	0.7%	
Fire Department	0.0%	1.9%	31.8%	1.9%	1.3%	1.9%	11.8%	
Greenway	0.0%	0.0%	2.8%	0.0%	0.0%	0.0%	0.9%	
Fletcher Park Match	0.0%	0.56%	0.91%	0.57%	0.26%	0.58%	0.6%	
Parks & Recreation	0.0%	15.7%	6.5%	2.0%	3.2%	0.0%	5.3%	
Police Department	0.0%	9.8%	3.8%	10.3%	4.6%	10.6%	6.4%	
Public Works	0.0%	24.2%	13.4%	25.0%	44.2%	25.4%	26.0%	
Storm Water Management	0.0%	0.0%	7.0%	0.0%	1.7%	0.0%	2.8%	
Animal Control	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Engineering	0.0%	0.0%	0.0%	0.8%	0.0%	0.0%	0.1%	
Schools -Funded by City	0.0%	0.0%	16.0%	0.0%	17.2%	0.0%	10.1%	
Schools -Funded by County	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Transportation Plan	0.0%	37.7%	14.3%	50.6%	22.6%	51.4%	28.4%	
<b>Total:</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	

**ORDINANCE NO: 2009-56**

**TAX ORDINANCE - YEAR 2009**

AN ORDINANCE TO PROVIDE AND FIX FOR THE CITY OF CLEVELAND, TENNESSEE, FOR THE YEAR 2009, 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 2009, and each subsequent year thereafter be, and is, \$1.4904 on each One Hundred Dollars (\$100.00) of assessed valuation.

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

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

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



**RESOLUTION NO: 2009-50**

**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 2009-2010:

Adopted this 26<sup>th</sup> day of May 2009.

Approved as to form:

/s/John F. Kimball  
City Attorney

/s/ Tom Rowland  
Mayor

/s/Michael L. Keith  
City Clerk

FUND 110-GENERAL FUND		DEPT-51500- APPROPRIATIONS				
OBJECT CODE		2007-2008 ACTUAL	2008-2009 ORIGINAL BUDGET	2008-2009 AMENDED BUDGET	2009-2010 REQUESTED	2009-2010 PROPOSED
<b>Operating expenditures:</b>						
<b>General government:</b>						
700	JOINTLY FUNDED	0	25,400	25,400	22,000	22,000
701	CLEVE/BRAD REG MUSEUM	43,000	43,000	43,000	43,000	43,000
702	MTAS - BENCHMARKING	4,000	4,000	4,000	4,000	4,000
703	MUNICIPAL LEAGUE DUES	9,102	9,200	9,200	9,200	9,200
704	CHAMBER-ECONOMIC DEV	45,000	45,000	45,000	45,000	45,000
705	SE TN DISTRICT DUES	7,725	7,500	7,500	7,500	7,500
706	MAINSTREET CLEVELAND	23,000	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%)	46,410	53,900	53,900	53,900	53,900
709	KEEP AMERICA BEAUTIFUL(50%)	25,000	28,100	28,100	28,100	28,100
710	JUVENILE COURT MATCH	1,101	1,100	1,100	1,100	1,100
711	UNITED WAY SUPPORTERS	0	300	300	300	300
712	SETHRA-TRANSIT	132,923	135,000	135,000	135,000	135,000
	<b>Total General government</b>	<b>347,261</b>	<b>387,500</b>	<b>387,500</b>	<b>384,100</b>	<b>384,100</b>
<b>Public safety:</b>						
713	CLEVE/BRAD COMM CTR (49.5%)	450,000	450,000	450,000	450,000	450,000
714	EMERGENCY MGMT (20%)	103,200	86,000	86,000	86,000	86,000
719	EMER. MGMT-DEBT (05-08) (20%)	2,200	0	0	0	0
	<b>Total Public Safety</b>	<b>555,400</b>	<b>536,000</b>	<b>536,000</b>	<b>536,000</b>	<b>536,000</b>
<b>Health &amp; welfare:</b>						
716	CHILD WELFARE SERVICE (20%)	0	1,000	1,000	0	0
717	VETERANS AFFAIRS (20%)	20,000	20,000	20,000	20,000	20,000
718	BEHAVIORIAL RESEARCH	2,000	2,000	2,000	2,000	2,000
720	DEVELOPMENTAL SVCS (20%)	6,175	6,200	6,200	6,200	6,200
721	COMMUNITY SVCS AGCY (50%)	88,893	88,900	88,900	88,900	88,900
	<b>Total Health &amp; welfare</b>	<b>117,068</b>	<b>118,100</b>	<b>118,100</b>	<b>117,100</b>	<b>117,100</b>
<b>Parks &amp; recreation:</b>						
726	AQUA TIGER EQUIPMENT	2,000	2,000	2,000	2,000	2,000
728	BRADLEY/CLEV FOOTBALL	3,500	3,500	3,500	3,500	3,500
729	YOUTH BASEBALL	5,000	5,000	5,000	5,000	5,000
730	CLEVELAND YOUTH SOFTBALL	4,000	4,000	4,000	4,000	4,000
731	SOCCER ASSOCIATION	5,000	5,000	5,000	5,000	5,000
733	LAND PAYMENT-SOCCER	5,000	5,000	5,000	5,000	5,000
734	FOOTHILLS COUNTRY FAIR	1,000	1,000	1,000	1,000	1,000
	<b>Total Parks &amp; recreation</b>	<b>25,500</b>	<b>25,500</b>	<b>25,500</b>	<b>25,500</b>	<b>25,500</b>
<b>Education:</b>						
735	VOCATIONAL SCHOOL (20%)	17,860	17,900	17,900	17,900	17,900
736	INCUBATOR (07-08)	25,000	0	0	0	0
	<b>Total Education</b>	<b>42,860</b>	<b>17,900</b>	<b>17,900</b>	<b>17,900</b>	<b>17,900</b>
<b>TOTAL DEPARTMENT 51500</b>		<b>1,088,089</b>	<b>1,085,000</b>	<b>1,085,000</b>	<b>1,080,600</b>	<b>1,080,600</b>

**RESOLUTION NO: 2009-51**

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

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

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

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

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

Section 1. The Cleveland Utilities Board water and wastewater system is hereby directed to pay to the City of Cleveland \$199,470 in tax equivalents for FY2010.

Section 2. This resolution shall become effective July 1, 2009 the public welfare requiring it.

Adopted this 26<sup>th</sup> day of May 2009.

Approved as to form:

/s/John F. Kimball  
City Attorney

/s/ Tom Rowland  
Mayor

/s/Michael L. Keith  
City Clerk

**RESOLUTION NO: 2009-52**

**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 26<sup>th</sup> day of May 2009, 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 26<sup>th</sup> day of May 2009.

Approved as to form:

/s/John F. Kimball  
City Attorney

/s/ Tom Rowland  
Mayor

/s/Michael L. Keith  
City Clerk



## ***Financial Policies and Budget Preparation***

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

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

### ***Operating Budget Policies***

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

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

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

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

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

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

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

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

The City will not reduce the level of service of any program, activity, or function in FY 2010. Recycling will continue to be made available to the citizens of Cleveland at regional recycling centers.

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

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

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

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

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

### ***Capital Budget Policies***

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

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

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

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

### ***Revenue Policies***

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

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

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

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

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

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

***Reserve Policies***

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

Fund Title	Undesignated Fund Balance (or Working Capital) as a % of Expenditures (or Operating Expenses) And Transfers to Other Funds
General Fund	25%
Solid Waste Management Fund	5%
State Street Aid Fund	5%
Debt Service Fund	25%
Fleet Management Fund	5% Working Capital
Drug Enforcement Fund	5%
School General Fund	3%
School Food Service Fund	10%
Library General Fund	10%
Storm Water Fund	5%

The City Manager and Director of Finance are directed to prepare Budgets that result in every target being met by June 30, 2010.

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

***Cash Management and Investment Policies***

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

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

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

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

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

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

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

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

### ***Risk Management Policies***

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

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

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

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

### ***Debt Policies***

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

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

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

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

The City will maintain at least 70% of its outstanding debt (bonds and notes) at a fixed interest rate, with the remaining portion being variable rate debt. Synthetically fixed rate debt will be considered as variable rate debt in calculating this percentage.

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

### ***Accounting, Auditing, and Financial Reporting Policies***

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

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

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

The City Manager and Director of Finance shall prepare a Comprehensive Annual Financial Report each year which meets the requirements of the Government Finance Officers Association's Certificate of Achievement for Excellence in Financial Reporting. The City of Cleveland has received this award every year since FY 1988.

## *Summary of Significant Accounting Policies*

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

The following is a summary of significant policies:

### **A. Reporting Entity**

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

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

#### Cleveland Board of Education

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

#### Cleveland Board of Public Utilities

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

## Cleveland/Bradley Public Library

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

### **B. Government-wide and Fund Financial Statements**

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

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

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

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

The City reports the following major governmental funds:

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

**School Fund.** This fund is used to account for the revenues and expenditures of the City of Cleveland Public School System.

The City reports the following major enterprise funds:

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

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

Additionally, the government reports the following fund type:

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

**C. Measurement focus, Basis of Accounting**

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

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. The City considers all revenues reported in the governmental funds to be available if the revenues are collected within sixty days after year-end. Property taxes, sales taxes, franchise taxes, gasoline taxes, wholesale beer taxes, income taxes, mixed drink taxes and in-lieu of taxes are susceptible to accrual. Licenses and permits, fines and forfeitures, gross receipts taxes and excise taxes are recorded as revenue

when received in cash because they are generally not measurable until actually received. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgements, and compensated absences, which are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

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

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

**D. Cash and Cash Equivalents**

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

**E. Investments**

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

**F. Receivables and Payables**

Activities between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" or "advances to/from other funds." All other outstanding balances between funds are reported as "due to/from other funds." Any residual

balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as “internal balances.”

All trade and property tax receivables are shown net of an allowance for uncollectibles. The reserve method is used to estimate the allowance for electric and water service receivables.

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

#### **G. Inventories and Prepaid Items**

Inventories are valued at the lower of average cost or market, using the first-in, first-out method. The costs of governmental fund-type inventories are recorded as expenditures when consumed rather than when purchased.

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

#### **H. Restricted Assets**

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

#### **I. Capital Assets**

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

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

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

Cleveland Utilities

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

Cleveland Utilities uses a composite straight-line rate expressed as a percentage of average depreciable plant. The 2008 rates for the Electric Division and Water Divisions were 3.5% and 3.0% respectively. When property subject to depreciation is retired or otherwise disposed of in the normal course of business, its costs, together with the cost of removal less salvage, is charged to the reserve for depreciation. Replacements of property (exclusive of minor items of property) for Cleveland Utilities are charged to utility plant accounts.

**J. Compensated Absences**

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

**K. Long-term obligations**

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

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

**L. Fund Equity**

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

**M. Budgets and Budgetary Accounting**

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

1. The City holds budget hearings in March or April of each year with all department heads submitting requests. The operating budget includes proposed expenditures and the means of financing them. Also, a six-year capital budget is presented in conjunction with the operating budget.
2. At a later date, the City Manager makes a formal presentation to the Council for the finalized budget.
3. Prior to July 1, the budget and property tax rate are due for passage by Ordinance.
4. The City Clerk is authorized to transfer budgeted amounts between departments within any fund; however, any revisions that alter the total expenditures of any fund must be approved by the City Council. Expenditures may not exceed appropriations at the fund level.
5. Formal legally adopted budgets are employed as a management control device during the year for all funds except for Cleveland Utilities – Electric and Water Divisions. Budgeted amounts reflected in the accompanying final budget and actual comparison are as originally adopted and amended by the City Council.
6. All appropriations which are not expended lapse at year end.

## *The Budget Process*

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

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

At that meeting, the Director of Finance and City Manager present projections of the current fiscal year's Budget, and the preliminary operating Budget for Council review. Department heads present their Capital Budget requests, changes in programs/services, and any request for new personnel. In addition, the City Manager presents the Council with his recommendations for a six-year Capital Improvements Program and the amount of any proposed bond issues and/or tax increases. The City Council then debates any changes in suggested priorities in both the preliminary operating Budget and the Capital Improvements Program. Once those priorities are established, the City Manager and the Director of Finance finalize the Budget. The City Manager prepares the Budget Message detailing the major issues and initiatives contained in both documents. The Finance department staff prepare the excel spreadsheets detailing the line item budgets proposed for each fund and work with individual departments on narratives and the graphics used throughout the budget.

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

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

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

- September 5 City Manager distributes Capital Request forms to Department Heads.
- October 3 Department Heads submit Capital Requests to City Manager.
- November 7 City Manager conducts planning session with City Council and Department Heads to establish city-wide goals and priorities.
- November 7 CINI completed by City Manager; notebooks prepared by her Executive Secretary and distributed to City Council and department heads.
- December 8 City Clerk releases budget preparation memo to Departmental Budget Officers.
- January 8 All budget requests and revisions to city-wide goals and objectives submitted to City Clerk's Office.
- January 21 City Clerk and City Manager complete all revenue projections for current and next fiscal year and work with Department Heads to make necessary budget cuts.
- February 9 City Council sets date for Budget Session to be held at Municipal Building.
- March 6 Revenue projection for the schools portion of the Budget is sent to the City Schools Finance Director. Meeting held with Director to review, if requested.
- March 23-26 City Clerk's Office prepares Agenda packets, including budget requests, draft of CIP priorities, and distributes to the City Council.
- March 31 City Clerk and City Manager review each departmental budget. Also, discuss the presentation of the proposals by the Department Head and detailed agenda for Planning Session, including time slots for presentations.
- April 3 City Council Budget Session at Municipal Building.

- April 2-May 1 City Clerk and City Manager finish the Budget and write Budget Message, Budget Ordinance, and Tax Rate Ordinance. A&F Budget Team prepares Budget using GFOA criteria.
- April 27 City Council schedules a Public Hearing on the Budget for the May 14th City Council Meeting.
- May 1 Budget distributed to the City Council, Department Heads, and News Media.
- May 5 City Clerk and City Manager meet with Bradley County Mayor on jointly-funded agencies.
- May 11 City Council holds Public Hearing and 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 remove any employee of the City except the appointed City Attorney and City Judge. The City Charter further calls for Personnel Rules and Regulations, which the City Council has adopted by resolution, to guide the City Manager in personnel matters. The City Charter also calls for a Position Classification and Pay Plan. The City Council adopted the current plan effective July 1, 2001, following a detailed study by Burris & Associates, Inc. of both pay and fringe benefits. The Plan includes updated job descriptions for every position within the City. The previous Plan had been in effect for four years, with annual adjustments.

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

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

Employee pay is adjusted annually in two ways. First, as part of the Budget the City Council may authorize a cost of living adjustment (COLA) to offset inflation, thereby keeping the Pay Plan competitive. Second, those employees who have received a good employee evaluation for the past year are eligible to move up one step on the Pay Plan, provided they are not at the last step. Both adjustments take effect with the new fiscal year. Effective July 1, 2003, the City converted from a weekly to a bi-weekly payroll schedule for hourly employees and salaried employees converted from a monthly payroll schedule to a bi-weekly or semi-monthly schedule, based on their preference. Police remained on their bi-weekly payroll schedule and Fire remained on their 28-day schedule, as they are subject to the 28-day work period exemption under the Fair Labor Standards Act. Effective October 1, 2003, electronic direct deposit was made available to employees on a voluntary basis.

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

Tennessee, respectively. Health and dental insurance coverage are combined plans for Cleveland Utilities and City of Cleveland employees.

The City 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.

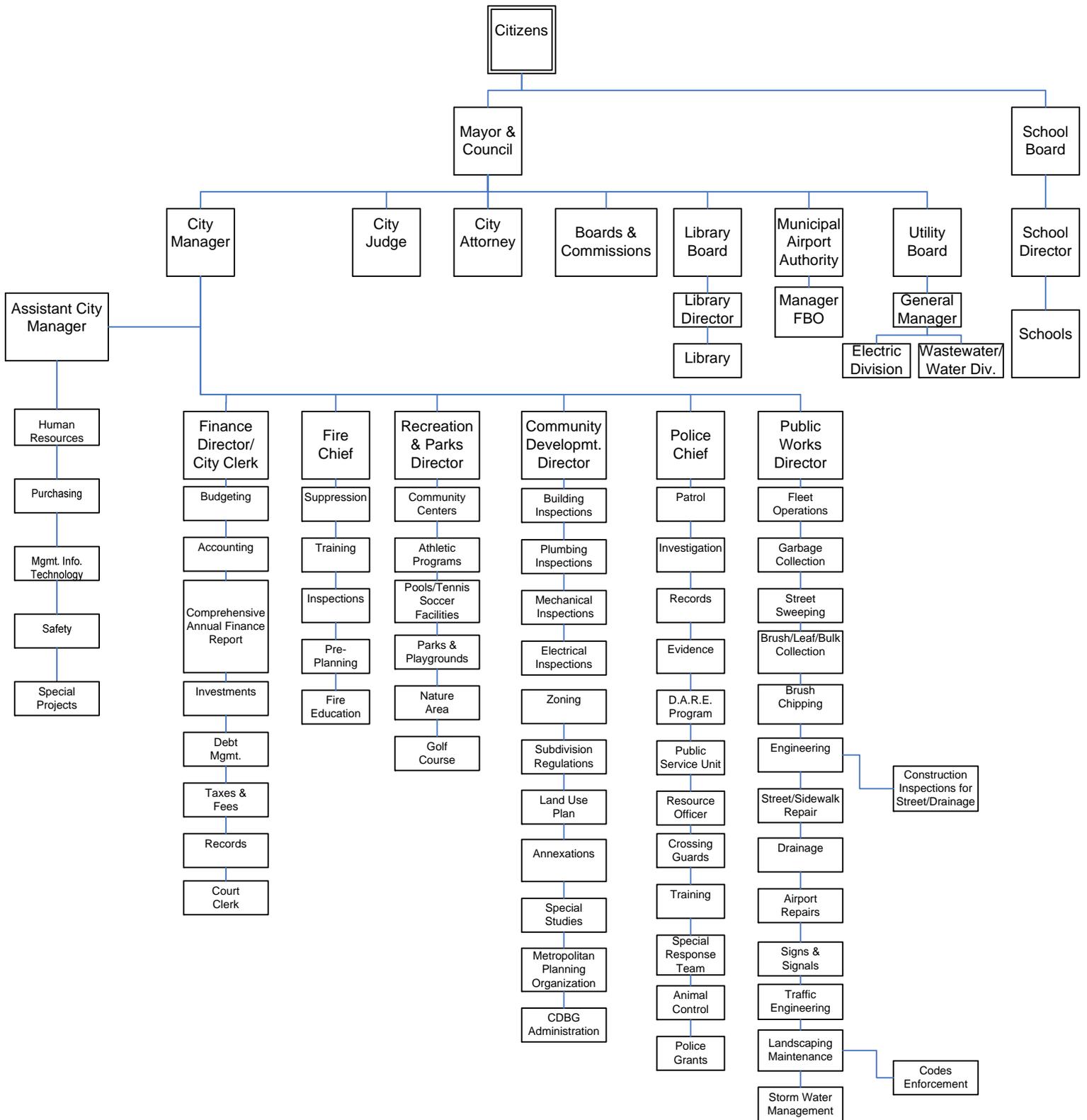
The City in recent years has improved its retirement plan by adding several of these options. The City is a non-contributory member of the system, meaning the City pays both the employer's and the employees' shares to actuarially fund the system. Effective July 1, 2008, the City of Cleveland pays 16.63% of gross wages for its employees. The rate for the previous two years was 17.3%. The City's portion of the system is actuarially sound, and the system as a whole is financially stable.

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

Effective February 1, 2008, the City of Cleveland adopted the new Public Safety Officer Supplemental Bridge Option for retirement purposes. This option requires mandatory retirement for public safety officers (police officers and firefighters) at age 60, with an exception to age 62 in administrative positions. The option also provides full retirement benefit at age 55 with 25 years of service and provides an additional benefit for public safety officers between the ages of 55 and 62. This option resulted in an increase to the contribution rate on the salaries of the public safety officers by 3.5%. The contribution rate for those employees is 20.13% effective July 1, 2008, and was 20.8% in FY2008. As the rates are in effect for a period of two years, they remained the same for FY2010.

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

# Organizational Chart for the City of Cleveland, Tennessee



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

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

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

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

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

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

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

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

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

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

<b>Departments</b>	<b>2006/07 Adopted</b>	<b>2007/08 Adopted</b>	<b>2008/09 Adopted</b>	<b>2009/10 Adopted</b>
Admin. & Finance	16	16	16	16
Community Development	10	10	10	8
Police	104	104	104	99
Solid Waste Mgmt.	14	14	14	14
Waterville Golf	6	6	6	6
Fire Protection	92	98	98	95
Gen. Government	1	1	1	1
P.W.- Operations	26	26	26	25
P.W.- Landscaping	8	8	8	10
P.W. - Stormwater	2	2	2	2
P.W. - Engineering	7	7	7	7
Animal Shelter	8	8	8	8
N.E. Recreation	3	3	3	3
Parks & Rec.	9	9	9	9
Community Center	4	4	4	4
Community Dev.-Block Grant	2	2	2	2
State Street Aid	11	11	11	11
Fleet Management	8	8	8	8
<b>Total FTE's</b>	<b>331</b>	<b>337</b>	<b>337</b>	<b>328</b>

**FULL TIME EMPLOYEES AUTHORIZED:NOT FUNDED**

Admin. & Finance	0	0	0	1
Police	0	0	0	4
Fire	0	0	0	3
P.W.- Operations	0	0	0	1
<b>Total FTE's</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9</b>



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

Position Classification by Fund and Department	Position Grade	FY 2007 BUDGET		FY 2008 BUDGET		FY 2009 BUDGET		FY 2010 BUDGET	
		Full-time	Part-time	Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
<b>General Fund:</b>									
<b>GENERAL GOVERNMENT AND LEGISLATIVE</b>									
		<b>1</b>	<b>10</b>	<b>1</b>	<b>10</b>	<b>1</b>	<b>10</b>	<b>1</b>	<b>10</b>
Mayor	N/A	0	1	0	1	0	1	0	1
Council member	N/A	0	7	0	7	0	7	0	7
City Attorney	N/A	0	1	0	1	0	1	0	1
City Judge	N/A	0	1	0	1	0	1	0	1
Executive Assistant	27	1	0	1	0	1	0	1	0
<b>ADMINISTRATION &amp; FINANCE</b>									
		<b>16</b>	<b>0.58</b>	<b>16</b>	<b>0.58</b>	<b>16</b>	<b>0.58</b>	<b>16</b>	<b>0.58</b>
City Manager	34	1	0	1	0	1	0	1	0
Assistant City Manager	33	0	0	1	0	1	0	0	0
Finance Director/City Clerk	32	1	0	1	0	1	0	1	0
Dir.of Public Works Capital Projects	32	0	0	0	0	0	0	1	0
Human Resources Director	29	1	0	1	0	1	0	1	0
Purchasing Agent	28	1	0	1	0	1	0	1	0
Assistant to the City Manager	28	1	0	0	0	0	0	0	0
Sr. Accountant	27	0	0	1	0	1	0	1	0
Accountant	26	1	0	0	0	0	0	0	0
Business Tax Inspector	25	1	0	1	0	1	0	1	0
Executive Secretary	25	1	0	1	0	1	0	1	0
Payroll Administrator/HR Assistant	25	1	0	1	0	1	0	1	0
Administrative Assistant	24	1	0	1	0	1	0	1	0
Purchasing Assistant	23	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
<b>FIRE DEPARTMENT</b>									
		<i>Previously Funded Independently as Separate Fund</i>							
		<b>92</b>	<b>0</b>	<b>98</b>	<b>0</b>	<b>98</b>	<b>0</b>	<b>95</b>	<b>0</b>
Fire Chief	32	1	0	1	0	1	0	1	0
Deputy Fire Chief	30	1	0	1	0	1	0	1	0
Battalion Commander	29	3	0	3	0	3	0	3	0
Training Coordinator	28	1	0	1	0	1	0	1	0
Captain	28	5	0	5	0	5	0	5	0
Lieutenant	27	12	0	12	0	12	0	12	0
Arson Investigator	27	1	0	1	0	1	0	1	0
Fire Inspector	27	2	0	2	0	2	0	2	0
Driver/Engineer	26	24	0	24	0	24	0	24	0
Firefighter	25	41	0	47	0	47	0	44	0
Administrative Assistant	24	1	0	1	0	1	0	1	0

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

Position Classification by Fund and Department	Position Grade	FY 2007 BUDGET		FY 2008 BUDGET		FY 2009 BUDGET		FY 2010 BUDGET	
		Full-time	Part-time	Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
<b>COMMUNITY DEVELOPMENT</b>									
		<b>10</b>	<b>0.38</b>	<b>10</b>	<b>0.38</b>	<b>10</b>	<b>0.38</b>	<b>8</b>	<b>0.38</b>
Community Development Director	31	1	0	1	0	1	0	1	0
Senior Planner	28	1	0	1	0	1	0	1	0
Planner	27	1	0	1	0	1	0	1	0
Community Development Coord.*	27	1	0	1	0	1	0	0*	0
Chief Building Official	29	1	0	1	0	1	0	1	0
Deputy Building Official	27	1	0	1	0	1	0	1	0
Mechanical Inspector	26	1	0	1	0	1	0	1	0
Plumbing Inspector	26	1	0	1	0	1	0	1	0
Administrative Assistant	24	1	0	1	0	1	0	1	0
Permit Clerk	22	1	0	1	0	1	0	1	0
Part-time Janitorial, by FTE	N/A	0	0.38	0	0.38	0	0.38	0	0.38
Part-time, by FTE	N/A	0	0	0	0	0	0	0	0
<i>*Funded Independently in Separate Fund</i>									
<b>POLICE DEPARTMENT</b>									
		<b>104</b>	<b>15</b>	<b>104</b>	<b>14</b>	<b>104</b>	<b>14</b>	<b>99</b>	<b>14</b>
Chief of Police	32	1	0	1	0	1	0	1	0
Assistant Chief	30	1	0	1	0	1	0	1	0
Captain	29	2	0	2	0	2	0	2	0
Lieutenant	28	10	0	10	0	10	0	10	0
Sergeant	27	7	0	7	0	7	0	8	0
Detective	27	11	0	11	0	11	0	10	0
Crime Scene Technician	26	0	0	0	0	3	0	3	0
Crime Prevention Corporal	26	1	0	1	0	1	0	1	0
Master Police Officer	25+1	9	0	9	0	9	0	3	0
Police Officer/K-9	25+1	3	0	3	0	3	0	3	0
Police Officer/Bomb Tech/SRT	25+1	8	0	8	0	7	0	15	0
Police Officer/Crime Scene Tech	25+1	2	0	2	0	0	0	0	0
Police Officer	25	37	0	37	0	37	0	31	0
Support Services Manager	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	4	0	4	0	4	0	3	0
Secretary-Quarter Master	23	1	0	1	0	1	0	1	0
Police Records Clerk	22	2	0	2	0	2	0	4	0
Court Liaison	22	1	0	1	0	1	0	0	1
Crime Analysis	22	1	0	1	0	1	0	0	0
School Crossing Guards	N/A	0	13	0	13	0	13	0	13
Custodians	N/A	0	2	0	1	0	1	0	0

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

Position Classification by Fund and Department	Position Grade	FY 2007 BUDGET		FY 2008 BUDGET		FY 2009 BUDGET		FY 2010 BUDGET	
		Full-time	Part-time	Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
<b>PUBLIC WORKS-OPERATIONS</b>									
		<b>26</b>	<b>0.91</b>	<b>26</b>	<b>0.91</b>	<b>26</b>	<b>0.91</b>	<b>25</b>	<b>1.22</b>
Director of Public Works	32	1	0	1	0	1	0	1	0
Deputy Director	30	1	0	1	0	1	0	1	0
Asst. Dir.-P.W. Operations	28	0	0	0	0	0	0	0	0
Asst. Dir.-P.W. Administration	27	1	0	1	0	1	0	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
Sign & Marking Supervisor	26	1	0	1	0	1	0	1	0
Construction Inspector	26	1	0	2	0	2	0	2	0
Brick Mason	24	1	0	1	0	1	0	1	0
Motor Equip. Operator III	24	2	0	1	0	1	0	1	0
Motor Equip. Operator II	23	1	0	1	0	1	0	1	0
Secretary	23	1	0	1	0	1	0	1	0
Accounting Technician	23	1	0	1	0	1	0	1	0
Sign Technician	22	2	0	2	0	2	0	2	0
Motor Equip. Operator I	22	5	0	5	0	5	0	5	0
Public Service Worker	21	5	0	5	0	5	0	4	0
P.T. Janitorial	N/A	0	0.38	0	0.38	0	0.38	0	0.62
P.T. Sign Technician	N/A	0	0.53	0	0.53	0	0.53	0	0.6
P.T. Recycle Program	0	0	0	0	0	0	0	0	0
Seasonal, by FTE	N/A	0	0	0	0	0	0	0	0
<b>ANIMAL SHELTER</b>									
		<b>8</b>	<b>0.38</b>	<b>8</b>	<b>0.38</b>	<b>8</b>	<b>0.38</b>	<b>8</b>	<b>0.38</b>
Animal Shelter 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
Animal Shelter Clerk	21	1	0	1	0	1	0	1	0
Animal Shelter Attendant	21	2	0	2	0	2	0	2	0
P.T. Janitorial	N/A	0	0.38	0	0.38	0	0.38	0	0.38
<b>NORTHEAST RECREATION CENTER</b>									
		<b>3</b>	<b>2.2</b>	<b>3</b>	<b>2.2</b>	<b>3</b>	<b>2.2</b>	<b>3</b>	<b>2.2</b>
Recreation Center Supervisor	25	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	0	1	0	1	0	1	0	1
P.T. Janitorial	N/A	0	0.45	0	0.45	0	0.45	0	0.45
Seasonal, by FTE	N/A	0	0.75	0	0.75	0	0.75	0	0.75
<b>PARKS &amp; RECREATION DEPT.</b>									
		<b>9</b>	<b>4</b>	<b>9</b>	<b>4</b>	<b>9</b>	<b>4</b>	<b>9</b>	<b>4</b>
Director of Parks & Rec.	31	1	0	1	0	1	0	1	0
Parks Superintendent	27	1	0	1	0	1	0	1	0
Assistant Supervisor	23	0	0	1	0	1	0	1	0
Secretary	23	1	0	1	0	1	0	1	0
Motor Equip. Operator I	22	2	0	1	0	1	0	1	0
Public Service Worker	21	4	0	4	0	4	0	4	0
Seasonal, by FTE	N/A	0	4	0	4	0	4	0	4

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

Position Classification by Fund and Department	Position Grade	FY 2007 BUDGET		FY 2008 BUDGET		FY 2009 BUDGET		FY 2010 BUDGET	
		Full-time	Part-time	Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
<b>CLEVELAND COMMUNITY CENTER</b>									
		<b>4</b>	<b>3.34</b>	<b>4</b>	<b>3.34</b>	<b>4</b>	<b>3.34</b>	<b>4</b>	<b>3.34</b>
Rec. Ctr./Program Supervisor	26	1	0	1	0	1	0	1	0
Asst. Rec. Center Supervisor	23	1	0	1	0	1	0	1	0
Recreation Assistant	21	1	0	1	0	1	0	1	0
Public Service Worker	21	1	0	1	0	1	0	1	0
P.T. Janitorial	N/A	0	0.45	0	0.45	0	0.45	0	0.45
Part Time Worker	N/A	0	0	0	0	0	0	0	1
Seasonal, by FTE	N/A	0	2.89	0	2.89	0	2.89	0	2.89
<b>TINSLEY PARK</b>									
		<b>0</b>	<b>7.04</b>	<b>0</b>	<b>7.04</b>	<b>0</b>	<b>7.04</b>	<b>0</b>	<b>7.04</b>
Manager-Concession	N/A	0	0.52	0	0.52	0	0.52	0	0.52
Concession Helper	N/A	0	1.04	0	1.04	0	1.04	0	1.04
Custodian	N/A	0	0.4	0	0.4	0	4	0	4
Laborer	N/A	0	0.42	0	0.42	0	0.42	0	0.42
Park Gatekeeper	N/A	0	0.08	0	0.08	0	0.08	0	0.08
Pool Manager	N/A	0	0.27	0	0.27	0	0.27	0	0.27
Assistant Pool Manager	N/A	0	0.27	0	0.27	0	0.27	0	0.27
Pool Gatekeeper	N/A	0	0.27	0	0.27	0	0.27	0	0.27
Lifeguard	N/A	0	3.77	0	3.77	0	3.77	0	3.77
<b>WATERVILLE GOLF COURSE:</b>									
		<b>6</b>	<b>3.85</b>	<b>6</b>	<b>3.85</b>	<b>6</b>	<b>3.85</b>	<b>6</b>	<b>3.85</b>
Golf Course Mgr./Superintendent	29	1	0	1	0	1	0	1	0
Golf Course Manager	29	0	0	0	0	0	0	0	0
Crew Supervisor	23	0	0	1	0	1	0	1	0
Mechanic I	23	0	0	1	0	1	0	1	0
Greenskeeper	22	3	0	1	0	1	0	1	0
Public Service Worker	21	1	0	1	0	1	0	1	0
Recreation Assistant	21	1	1	1	1	1	1	1	1
Seasonal, by FTE	N/A	0	2.85	0	2.85	0	2.85	0	2.85

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

Position Classification by Fund and Department	Position Grade	FY 2007 BUDGET		FY 2008 BUDGET		FY 2009 BUDGET		FY 2010 BUDGET	
		Full-time	Part-time	Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
<b>PUBLIC WORKS-ENGINEERING</b>									
		7	0.38	7	0.38	7	0.38	7	0.72
City Engineer	30	1	0	1	0	1	0	1	0
Traffic Engineer	29	1	0	1	0	1	0	1	0
Staff Engineer	28	1	0	0	0	0	0	0	0
Assistant to City Engineer	28	0	0	1	0	1	0	1	0
Signal Technician	26	1	0	1	0	1	0	1	0
Engineering Technician	26	1	0	1	0	1	0	1	0
Drafting Technician	25	1	0	1	0	1	0	1	0
Secretary	23	1	0	1	0	1	0	1	0
Public Service Worker	21	0	0	0	0	0	0	0	0
P.T. Janitorial	N/A	0	0.38	0	0.38	0	0.38	<i>Moved to PW - Operations</i>	
Part Time Engineering Aide, by FTE	N/A	0	0	0	0	0	0	0	0
Part Time Office Assistant, by FTE	N/A	0	0	0	0	0	0	0	0.72
<b>PUBLIC WORKS- LANDSCAPING MAINT.</b>									
		8	0.08	8	0	8	0	10	0
Urban Forester	27	1	0	1	0	1	0	1	0
General Supervisor	26	1	0	1	0	1	0	1	0
Codes Enforcement Officer*	26	0	0	0	0	0	0	1	0
Codes Enforcement Inspector**	25	0	0	0	0	0	0	1	0
Forestry Technician	24	1	0	1	0	1	0	1	0
Motor Eq. Operator II	23	1	0	1	0	1	0	1	0
Motor Eq. Operator I	22	3	0	4	0	4	0	4	0
Public Service Worker	21	1	0.08	0	0	0	0	0	0
<i>*Transferred from Community Development ** This position Funded by Comm. Dev. Block Grant</i>									
<b>PUBLIC WORKS-STORMWATER</b>									
		2	0	2	0	2	0	2	0
Storm Water Manager	28	0	0	1	0	1	0	1	0
Staff Engineer	28	1	0	0	0	0	0	0	0
Engineering Technician	26	1	0	1	0	1	0	1	0
<b>Other Funds:</b>									
<b>SOLID WASTE MANAGEMENT FUND:</b>									
		13.4	1	13.4	1	13.4	1	14	0.23
General Supervisor	26	1	0	1	0	1	0	1	0
Construction Inspector	26	1	0	1	0	1	0	1	0
Motor Eq. Operator III	24	5.4*	0	5.4*	0	5.4*	0	6	0
Accounting Technician	23	1	0	1	0	1	0	1	0
Motor Equipment Operator II	23	1	0	1	0	1	0	1	0
Motor Equipment Operator I	22	2	0	2	0	2	0	2	0
Public Service Worker	21	2	0	2	0	2	0	2	0.23
P.T. Recycle Program	0	0	1	0	1	0	1	0	0

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

Position Classification by Fund and Department	Position Grade	FY 2007 BUDGET		FY 2008 BUDGET		FY 2009 BUDGET		FY 2010 BUDGET	
		Full-time	Part-time	Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
<b>BRUSH CHIPPING FUND:</b>									
		<b>0.6</b>	<b>0</b>	<b>0.6</b>	<b>0</b>	<b>0.6</b>	<b>0</b>	<b>0</b>	<b>0</b>
Motor Equipment Operator III*	24	0.6	0	0.6	0	0.6	0	0	0
<i>*This Employee previously funded by both Solid Waste and Brush Chipping Funds-moved to Solid Waste FY2010</i>									
<b>STATE STREET AID</b>									
<b>FUND:</b>									
		<b>11</b>	<b>0</b>	<b>11</b>	<b>0</b>	<b>11</b>	<b>0</b>	<b>11</b>	<b>0</b>
General Supervisor II		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>
General Supervisor	26	2	0	2	0	2	0	1	0
Motor Equip. Operator III	24	3	0	3	0	3	0	3	0
Brick Mason	24	1	0	1	0	1	0	1	0
Motor Equip. Operator II	23	1	0	1	0	1	0	1	0
Motor Equip. Operator I	22	3	0	3	0	3	0	3	0
Public Service Worker	21	1	0	1	0	1	0	1	0
<b>COMMUNITY DEV. BLOCK GRANT:</b>									
		<b>2</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>2</b>	<b>0</b>
Community Development Coord.	27	1	0	1	0	1	0	1	0
Codes Enforcement Inspector	25	1	0	1	0	1	0	1	0
<b>FLEET MANAGEMENT FUND:</b>									
		<b>8</b>	<b>0</b>	<b>8</b>	<b>0</b>	<b>8</b>	<b>0</b>	<b>8</b>	<b>0</b>
Fleet Manager	28	1	0	1	0	1	0	1	0
Maint. Supervisor (auto)	26	1	0	1	0	1	0	1	0
Mechanic III	26	4	0	4	0	4	0	4	0
Parts Manager	25	1	0	1	0	1	0	1	0
Mechanic II	25	1	0	1	0	1	0	1	0
Mechanic I	23	0	0	0	0	0	0	0	0
<b>TOTALS</b>		<b>331</b>	<b>49.14</b>	<b>337</b>	<b>48.06</b>	<b>337</b>	<b>48.06</b>	<b>328</b>	<b>47.94</b>

<b>Positions Authorized but Unfunded:</b>									
Administration & Finance	33	1	0	1	0	1	0	0	0
Firefighter	25	41	0	47	0	47	0	44	0
Police Officer*	25	37	0	37	0	37	0	31*	0
MEO I	22	5	0	5	0	5	0	4	0
<i>*2 positions moved due to re-structuring</i>									
<b>TOTALS</b>		<b>90</b>	<b>0</b>	<b>90</b>	<b>0</b>	<b>90</b>	<b>0</b>	<b>79*</b>	<b>0</b>

# Schematic List of Classes Grouped by Grade

## **Salary Grade 20**

Golf Shop Worker

## **Salary Grade 21**

Animal Shelter Attendant  
Animal Shelter Clerk  
Central Receptionist  
Public Service Worker  
Recreation Assistant

## **Salary Grade 22**

Accounting Clerk  
Crime Analyst  
Court Clerk  
Court Liaison  
Greens Keeper  
Library Assistant  
MEO I  
Permit Clerk  
Records Clerk  
Senior Library Assistant  
Sign Technician

## **Salary Grade 23**

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

## Schematic List of Classes Grouped by Grade

### **Salary Grade 24**

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

### **Salary Grade 25**

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

### **Salary Grade 26**

Accountant  
Animal Shelter Director  
Auto Mechanic Supervisor  
Building Inspector  
Building Maintenance Supervisor  
Children's Librarian  
Circulation Librarian  
Codes Enforcement Inspector  
Code Enforcement Officer  
Construction Inspector  
Crime Scene Technician  
Corporal - Police  
Driver/Engineer – Fire

## Schematic List of Classes Grouped by Grade

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

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

### **Salary Grade 27**

Arson Investigator  
Deputy Building Official  
Deputy P.W. Director – Administration  
Community Development Block Grant Administrator  
Communications Center Assistant Director  
Detective  
Executive Assistant  
Fire Inspector  
Fire Lieutenant  
General Supervisor II  
Golf Course Manager  
Planner  
Police Sergeant  
Senior Accountant  
Superintendent - Parks  
Urban Forester

### **Salary Grade 28**

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

# Schematic List of Classes Grouped by Grade

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

Police Lieutenant  
Purchasing Agent  
Senior Planner  
Storm Water Manager  
Traffic Engineer

## **Salary Grade 29**

Chief Building Official  
Communications Center Director  
Fire Battalion Commander  
Human Resources Director  
Library Director  
Police Captain

## **Salary Grade 30**

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

## **Salary Grade 31**

Parks & Recreation Director  
Community Development Director

## **Salary Grade 32**

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

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

**Salary Grade 33**

Assistant City Manager

**Salary Grade 34**

City Manager

40 Hour Workweek

Salary Grade	1	2	3	4	5	6	7	8	9	10	11	12	13
20 Annual	18,455.31	19,101.24	19,769.79	20,461.73	21,177.89	21,919.12	22,686.29	23,480.31	24,302.12	25,152.69	26,033.04	26,944.19	27,887.24
Monthly	1,537.91	1,591.74	1,647.45	1,705.11	1,764.79	1,826.56	1,890.49	1,956.65	2,025.14	2,096.02	2,169.38	2,245.31	2,323.89
Hourly	8.8727	9.1833	9.5047	9.8374	10.1817	10.5380	10.9069	11.2886	11.6837	12.0926	12.5159	12.9539	13.4073
21 Annual	20,670.11	21,393.56	22,142.34	22,917.32	23,719.43	24,549.61	25,408.84	26,298.15	27,218.59	28,171.24	29,157.23	30,177.73	31,233.95
Monthly	1,722.48	1,782.76	1,845.16	1,909.74	1,976.58	2,045.76	2,117.36	2,191.47	2,268.17	2,347.56	2,429.72	2,514.76	2,602.78
Hourly	9.9376	10.2854	10.6454	11.0179	11.4036	11.8027	12.2158	12.6433	13.0859	13.5439	14.0179	14.5085	15.0163
22 Annual	23,150.57	23,960.84	24,799.46	25,667.45	26,565.81	27,495.61	28,457.96	29,453.98	30,484.87	31,551.84	32,656.16	33,799.12	34,982.09
Monthly	1,929.18	1,996.70	2,066.58	2,138.91	2,213.77	2,291.26	2,371.45	2,454.45	2,540.36	2,629.27	2,721.29	2,816.54	2,915.12
Hourly	11.1301	11.5196	11.9228	12.3401	12.7720	13.2190	13.6817	14.1606	14.6562	15.1692	15.7001	16.2496	16.8183
23 Annual	25,927.68	26,835.15	27,774.38	28,746.48	29,752.61	30,793.95	31,871.74	32,987.25	34,141.80	35,336.76	36,573.55	37,853.62	39,178.50
Monthly	2,160.60	2,236.22	2,314.49	2,395.49	2,479.34	2,566.11	2,655.93	2,748.88	2,845.10	2,944.67	3,047.74	3,154.41	3,264.81
Hourly	12.4652	12.9015	13.3531	13.8204	14.3041	14.8048	15.3229	15.8593	16.4143	16.9888	17.5834	18.1989	18.8358
24 Annual	29,040.84	30,057.27	31,109.28	32,198.10	33,325.03	34,491.41	35,698.61	36,948.06	38,241.24	39,579.69	40,964.97	42,398.75	43,882.71
Monthly	2,420.02	2,504.72	2,592.39	2,683.12	2,777.03	2,874.23	2,974.83	3,078.95	3,186.71	3,298.24	3,413.68	3,533.16	3,656.82
Hourly	13.9619	14.4506	14.9564	15.4799	16.0217	16.5824	17.1628	17.7635	18.3852	19.0287	19.6947	20.3840	21.0975
25 Annual	32,523.43	33,661.75	34,839.91	36,059.30	37,321.38	38,627.63	39,979.59	41,378.88	42,827.14	44,326.09	45,877.50	47,483.22	49,145.13
Monthly	2,710.23	2,805.09	2,903.27	3,004.88	3,110.06	3,218.91	3,331.57	3,448.17	3,568.86	3,693.77	3,823.05	3,956.86	4,095.35
Hourly	15.6363	16.1835	16.7500	17.3362	17.9430	18.5710	19.2210	19.8937	20.5900	21.3106	22.0565	22.8285	23.6275
26 Annual	36,426.88	37,701.82	39,021.39	40,387.14	41,800.69	43,263.71	44,777.94	46,345.17	47,967.25	49,646.10	51,383.72	53,182.15	55,043.52
Monthly	3,035.52	3,141.76	3,251.72	3,365.53	3,483.32	3,605.24	3,731.42	3,862.02	3,997.19	4,137.10	4,281.89	4,431.76	4,586.87
Hourly	17.5129	18.1259	18.7603	19.4169	20.0965	20.7999	21.5279	22.2813	23.0612	23.8683	24.7037	25.5683	26.4632
27 Annual	40,799.22	42,227.19	43,705.14	45,234.82	46,818.04	48,456.67	50,152.66	51,908.00	53,724.78	55,605.15	57,551.33	59,565.63	61,650.42
Monthly	3,399.87	3,518.87	3,642.03	3,769.50	3,901.43	4,037.98	4,179.31	4,325.58	4,476.98	4,633.67	4,795.85	4,963.71	5,137.44
Hourly	19.6150	20.3015	21.0121	21.7475	22.5087	23.2965	24.1119	24.9558	25.8292	26.7332	27.6689	28.6373	29.6396
28 Annual	45,694.69	47,294.00	48,949.29	50,662.52	52,435.70	54,270.95	56,170.44	58,136.40	60,171.18	62,277.17	64,456.87	66,712.86	69,047.81
Monthly	3,807.82	3,941.09	4,079.03	4,221.80	4,369.56	4,522.49	4,680.78	4,844.61	5,014.17	5,189.66	5,371.30	5,559.30	5,753.87
Hourly	21.9686	22.7375	23.5333	24.3570	25.2095	26.0918	27.0050	27.9502	28.9285	29.9409	30.9889	32.0735	33.1961
29 Annual	51,178.08	52,969.32	54,823.24	56,742.06	58,728.03	60,783.51	62,910.93	65,112.81	67,391.76	69,750.48	72,191.74	74,718.45	77,333.60
Monthly	4,264.76	4,414.02	4,568.52	4,728.41	4,893.91	5,065.20	5,242.48	5,425.96	5,615.87	5,812.43	6,015.86	6,226.42	6,444.34
Hourly	24.6048	25.4660	26.3573	27.2798	28.2346	29.2228	30.2456	31.3042	32.3999	33.5339	34.7076	35.9223	37.1796

Salary Grade	40 Hour Workweek												
	1	2	3	4	5	6	7	8	9	10	11	12	13
30 Annual	57,318.73	59,324.89	61,401.26	63,550.30	65,774.56	68,076.67	70,459.35	72,925.43	75,477.82	78,119.55	80,853.73	83,683.61	86,612.54
Monthly	4,776.47	4,943.65	5,116.67	5,295.76	5,481.11	5,672.95	5,871.50	6,077.00	6,289.70	6,509.84	6,737.68	6,973.50	7,217.57
Hourly	27.5571	28.5216	29.5198	30.5530	31.6224	32.7292	33.8747	35.0603	36.2874	37.5575	38.8720	40.2325	41.6406
31 Annual	64,197.36	66,444.26	68,769.81	71,176.76	73,667.94	76,246.32	78,914.94	81,676.97	84,535.66	87,494.41	90,556.71	93,726.20	97,006.61
Monthly	5,349.68	5,536.92	5,730.71	5,931.28	6,138.88	6,353.74	6,576.12	6,806.28	7,044.50	7,291.06	7,546.25	7,810.37	8,083.73
Hourly	30.8641	31.9444	33.0624	34.2196	35.4173	36.6569	37.9399	39.2678	40.6421	42.0646	43.5369	45.0607	46.6378
32 Annual	71,900.72	74,417.25	77,021.85	79,717.61	82,507.73	85,395.50	88,384.34	91,477.80	94,679.52	97,993.30	101,423.07	104,972.88	108,646.93
Monthly	5,991.61	6,201.32	6,418.36	6,643.01	6,875.51	7,116.15	7,365.22	7,623.00	7,889.81	8,165.95	8,451.76	8,747.57	9,053.74
Hourly	34.5677	35.7775	37.0297	38.3258	39.6672	41.0555	42.4925	43.9797	45.5190	47.1122	48.7611	50.4677	52.2341
33 Annual	80,571.34	83,391.34	86,310.03	89,330.88	92,457.46	95,693.48	99,042.75	102,509.24	106,097.07	109,810.46	113,653.83	117,631.71	121,748.82
Monthly	6,714.15	6,949.14	7,192.36	7,444.10	7,704.64	7,974.30	8,253.40	8,542.27	8,841.25	9,150.70	9,470.97	9,802.45	10,145.54
Hourly	38.7362	40.0920	41.4952	42.9475	44.4507	46.0065	47.6167	49.2833	51.0082	52.7935	54.6413	56.5537	58.5331
34 Annual	90,192.85	93,349.60	96,616.83	99,998.42	103,498.37	107,120.81	110,870.04	114,750.49	118,766.76	122,923.59	127,225.92	131,678.83	136,287.59
Monthly	7,515.93	7,778.98	8,051.25	8,333.04	8,624.70	8,926.56	9,238.99	9,562.36	9,897.04	10,243.44	10,601.96	10,973.02	11,357.08

Salary Grade	1	2	3	4	5	6	7	8	9	10	11	12	13
25 Annual	32,523.80	33,662.13	34,840.30	36,059.72	37,321.81	38,628.07	39,980.05	41,379.35	42,827.63	44,326.60	45,878.03	47,483.76	49,145.69
Hourly	11.4763	11.8780	12.2937	12.7240	13.1693	13.6302	14.1073	14.6010	15.1121	15.6410	16.1884	16.7550	17.3415
26 Annual	36,426.70	37,701.63	39,021.19	40,386.93	41,800.48	43,263.49	44,777.71	46,344.93	47,967.01	49,645.85	51,383.46	53,181.88	55,043.24
Hourly	12.8535	13.3033	13.7689	14.2509	14.7496	15.2659	15.8002	16.3532	16.9255	17.5179	18.1311	18.7657	19.4225
27 Annual	40,798.91	42,226.87	43,704.82	45,234.48	46,817.69	48,456.31	50,152.28	51,907.61	53,724.38	55,604.73	57,550.90	59,565.18	61,649.96
Hourly	14.3962	14.9001	15.4216	15.9614	16.5200	17.0982	17.6966	18.3160	18.9571	19.6206	20.3073	21.0181	21.7537
28 Annual	45,694.70	47,294.01	48,949.31	50,662.53	52,435.72	54,270.97	56,170.45	58,136.42	60,171.19	62,277.19	64,456.89	66,712.88	69,047.83
Hourly	16.1237	16.6881	17.2722	17.8767	18.5024	19.1500	19.8202	20.5139	21.2319	21.9750	22.7441	23.5402	24.3641

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

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

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

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

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

Details of the coverage are available in the employee health benefit handbook.

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

City employees are provided with two times their annual salary for life insurance and accidental death and dismemberment insurance. Dependent coverage is provided in the amount of \$2,000 on a spouse and \$1,000 on dependent children. The City currently pays \$ 0.30 per \$1,000 of salary for life and accidental death and dismemberment insurance for employees. There is no cost to employees for this coverage.

### ***Long-Term Disability:***

City employees are provided with long-term disability insurance that pays a minimum of 60% of the employee's regular earnings up to a maximum of \$5000 per month in the event of disability. This benefit begins after the exhaustion of sick leave or 90 days, whichever is greater.

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

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

***Flexible Spending Account Program:***

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

***Paid Sick Leave:***

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

***Special Leave:***

Employees are granted time off from work with or without pay at the discretion of the Department Head for various occasions. Bereavement leave is granted with pay for a maximum of three days for the death of a member of the immediate family. Jury service is granted with pay provided the jury service pay is turned in to the City. Military leave is granted with pay for a period not to exceed 15 calendar days in a 12 month period.

***Paid Vacation Leave:***

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

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

***Paid Holidays:***

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

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

***Retirement Plan:***

City employees are covered by the Tennessee Consolidated Retirement System. The City pays the full cost of membership for employees. The current contribution rate is 16.63% of gross wages for most employees. For police and fire employees who qualify, an additional 3.5% is paid for the Public Safety Officer Supplemental Bridge Option. Other current options include probationary period buyback, sick leave credit, option I death benefit, 25 year retirement, 5 year vesting, 3.6% indexing, prior service buyback, and military service credit.

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

Effective June 12, 2006, the City allows retirees under age 65 and future retirees to remain on the City's health insurance coverage for life. Employees have the option of selecting to remain on the City's health insurance coverage or may choose to participate in the Medicare Supplement Program. A percentage of the premium is paid by the City, based on the employee's years of service. Retirees must have 10 years of service to remain on the City's coverage or qualify for the Medicare Supplement Program, and the premium reduction for both the health insurance and Medicare supplement starts at 15 years of service. The City pays 50% of the premium at 15 years of service and the percentage paid by the City increases 3.33% each year up to 100% paid at 30 or more years of service.

***Deferred Compensation Plan:***

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

***Workers Compensation and Occupational Disability Salary Supplement Plan:***

City employees are covered for occupational injury and illness according to the state worker's compensation laws, with coverage administered by the Tennessee Municipal League Risk Management Pool. The City in addition has adopted an Occupational Disability Policy that will supplement the worker's compensation weekly benefit amount to insure that employees receive an amount equal to their regular earnings for a period of 30 calendar days.

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

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

***Electronic Direct Deposit:***

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

***Payroll Deduction YMCA Membership Fees:***

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

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

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

***Cafeteria Plan (Premium Conversion Only):***

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

***Longevity Pay:***

Employees hired prior to January 1, 1993 receive annually a lump-sum payment of \$50 for each year of service to the City. Effective July 1, 2004, this benefit was extended to full-time employees hired after January 1, 1993. Those employees, upon completion of their 5<sup>th</sup> year of service at July 1<sup>st</sup>, will receive longevity pay in the amount of \$250, with an additional \$50 added annually for each year of service completed.

***Service Awards:***

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

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

***Christmas Bonus:***

All City employees receive a \$100 bonus in December of each year.

***College Incentive Pay:***

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

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

***FICA Taxes:***

7.65% of wages.

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

City employees are paid competitive wages which are evaluated periodically to insure they are comparable to wages paid for similar duties in both the public and private sectors. Employees receive annual pay increases if job performance is satisfactory, subject to the approval of the City Council and the availability of funds. The current compensation plan gives employees with a good evaluation a 3.5% step in pay each year in addition to the annual cost of living increase that is normally given on July 1st of each year.

Employees are compensated for any overtime worked according to the Fair Labor Standards Act, either with pay at time and one half or compensatory time off.

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

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

***Sold Vacation:***

Employees are allowed to receive pay in lieu of time off for up to one week of vacation time per fiscal year.

***Advanced Sick and Vacation Time:***

Under certain conditions, if an employee exhausts all earned sick and vacation time, they may be advanced up to two weeks of sick leave and two weeks of vacation leave.

***Uniforms and Cleaning Services:***

Uniforms are provided for city employees, other than clerical and others wearing normal street clothes, for Public Works, Police, Fire, Parks and Recreation, and the Animal Shelter. Clothing allowances are provided for police detectives, building, plumbing and mechanical inspectors, and department heads as well as reasonable amounts for laundry and dry cleaning.

***Death of an Employee:***

Upon the death of a full-time employee, his/her beneficiary shall receive pay for all accrued vacation time, plus an additional two weeks full pay.

## ***Retirement Commitments***

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

### **PLAN DESCRIPTION**

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

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

### **FUNDING POLICY**

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

The City of Cleveland is required to contribute at an actuarially determined rate; the rate for the fiscal year ending June 30, 2008 was 17.77% of annual covered payroll. The contribution requirement of plan members is set by state statute. Contribution requirement for Cleveland City is established and may be amended by the TCRS Board of Trustees

## ANNUAL PENSION COST

For the year ending June 30, 2008, the City's annual pension cost of \$4,568,248 to TCRS was equal to the City's required and actual contributions. The required contributions were determined as part of the July 1, 2005 actuarial valuation using the frozen entry age method. Significant actuarial assumptions used in the valuation include (a) rate of return on investment of present and future assets of 7.5 percent a year compounded annually, (b) projected salary increases of 4.75 percent annual rate (no explicit assumption is made regarding the portion attributable to the effects of inflation on salaries), (c) projected 3.5 percent annual increase in the Social Security wage base, and (d) projected post retirement increases of 3.0 percent annually. The actuarial value of assets was determined using techniques that smooth the effect of short-term volatility in the market value of total investments over a five-year period. The City's unfunded actuarial liability is being amortized as a level dollar amount on a closed basis. The remaining amortization period at July 1, 2007 was 8 years. An actuarial valuation was performed as of July 1, 2007, which established contribution rates effective July 1, 2008.

### Trend Information

<u>Fiscal Year Ending</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
6/30/2008	\$4,568,248	100%	\$0.00
6/30/2007	\$4,204,899	100%	\$0.00
6/30/2006	\$3,340,890	100%	\$0.00
6/30/2005	\$3,044,151	100%	\$0.00
6/30/2004	\$2,410,210	100%	\$0.00
6/30/2003	\$2,311,987	100%	\$0.00
6/30/2002	\$1,657,787	100%	\$0.00
6/30/2001	\$1,528,993	100%	\$0.00
6/30/2000	\$1,168,091	100%	\$0.00
6/30/1999	\$1,066,807	100%	\$0.00
6/30/1998	\$1,009,794	100%	\$0.00

## CLEVELAND CITY SCHOOL SYSTEM

### PLAN DESCRIPTION

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

service. A reduced retirement benefit is available to members who are at least 55 years of age or have 25 years of service. Disability benefits are available to active members with five years of service who become disabled and cannot engage in gainful employment. There is no service requirement for disability that is the result of an accident or injury occurring while the member was in the performance of duty. Members joining the plan on or after July 1, 1979 are vested after five years of service. Members joining prior to July 1, 1979 are vested after four years of service. Benefit provisions are established in state statute found in Title 8, Chapters 34-37 of the Tennessee Code Annotated (TCA). State statutes are amended by the Tennessee General Assembly. Cost of living adjustments (COLA) are provided each July based on the percentage change in the Consumer Price Index (CPI) during the previous calendar year. No COLA is granted if the CPI increases less than one-half percent. The maximum annual COLA is capped at three percent.

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

## **FUNDING POLICY**

Most teachers are required by state statute to contribute 5 percent of their salary to the plan. The Cleveland City Schools are required to contribute to an actuarially determined rate. The rate for the fiscal year ending June 30, 200 was 6.24 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, 2008, 2007, and 2006, were \$1,123,267, \$1,039,095, and \$887,735, 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, 2008, 2007 and 2006 were \$818,793, \$866,496 and \$516,537, respectively, and were equal to the required contribution established by the CSA Board.

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

Determined in accordance with GASB Statement No. 27, there is no net pension obligation as the Board has contributed the annual required contribution, adjusted with interest, as calculated by actuarial valuation. The annual required contribution was determined as part of an actuarial valuation performed as of October 1, 2006, using the frozen entry age method. Significant actuarial assumptions used in the valuation included (a) a rate of return on the investment of present and future assets of 7% per year compounded annually, (b) projected salary increases of 4% per year compounded annually, and (c) no postretirement benefit increases.

## **POSTRETIREMENT BENEFITS**

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

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

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

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

**REQUIRED SUPPLEMENTARY INFORMATION**

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

(Dollar amounts in thousands)

Actuarial Valuation Date	Actuarial Value of Assets ( a )	Actuarial Accrued Liability (AAL) ( b )	Unfunded AAL ( b )-( a )	Funded Ratio ( a/b )	Covered Payroll ( c )	UAAL as a Percentage of Covered Payroll ((b-a/c)
7/1/2007	\$ 59,075	\$ 74,949	\$15,874	78.82%	\$ 24,855	63.87%
7/1/2005	\$ 48,146	\$ 54,909	\$ 6,763	87.68%	\$ 21,480	31.49%
7/1/2003	\$ 41,234	\$ 48,856	\$ 7,611	84.40%	\$ 19,221	39.65%
7/1/2001	\$ 35,796	\$ 43,901	\$ 8,105	81.54%	\$ 17,071	47.48%
7/1/1999	\$ 30,327	\$ 35,423	\$ 5,096	85.61%	\$ 14,556	35.01%
6/30/1997	\$ 24,842	\$ 27,004	\$ 2,161	92.00%	\$ 12,531	17.25%
6/30/1995	\$ 19,344	\$ 20,658	\$ 1,314	93.64%	\$ 10,664	12.32%
6/30/1993	\$ 16,259	\$ 16,606	\$ 347	97.91%	\$ 9,006	3.85%
6/30/1991	\$ 13,022	\$ 13,650	\$ 628	95.40%	\$ 8,049	7.80%

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

(Dollar amounts in thousands)

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

**CLEVELAND UTILITIES  
POSTEMPLOYMENT BENEFITS**

(Dollar amounts in thousands)

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

**CLEVELAND CITY SCHOOLS  
POSTEMPLOYMENT BENEFITS**

(Dollar amounts in thousands)

Actuarial Valuation Date	Actuarial Value of Assets ( a )	Actuarial Accrued Liability (AAL) ( b )	Unfunded AAL ( b )-( a )	Funded Ratio ( a/b )	Covered Payroll ( c )	UAAL as a Percentage of Covered Payroll ((b-a/c)
7/1/2007	\$ 0	\$ 4,744	\$ 4,744	0.00%	\$ 23,270	20.39%

## *City Boards and Commissions*

### **ANIMAL SHELTER ADVISORY BOARD**

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

### **AIRPORT AUTHORITY**

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

### **BEER BOARD**

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

### **BRADLEY/CLEVELAND COMMUNITY SERVICES AGENCY**

This board has the following duties:

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

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

### **BRADLEY COUNTY EQUALIZATION BOARD**

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

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

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

### **CHEROKEE SPRINGS GOLF COURSE ADVISORY BOARD**

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

### **CLEVELAND HOUSING AUTHORITY**

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

### **ECONOMIC DEVELOPMENT COUNCIL**

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

### **FLETCHER PARK ADVISORY BOARD**

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

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

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

## **HEALTH & EDUCATION FACILITIES BOARD**

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

## **HISTORIC COMMISSION**

This Commission was established in April, 2004 to provide for the designation of landmarks, landmark sites, and historic districts; to provide for certificates of appropriateness for construction and demolition activities affecting historic resources; to establish criteria and procedures for the issuance of certificates of appropriateness; to provide exceptions for economic hardship, minimum maintenance requirements, public safety; to establish guidelines for enforcement and penalties, appropriations, conflicts of interest, severability and effective dates. This commission has 7 members, consisting of a representative of a local patriotic or historical organization; an architect or engineer, if available; and a member of the Cleveland Municipal Planning Commission. A documented effort to fill the other positions with community members from primary and secondary historic preservation-related principles shall be made. Members are appointed by the City Council and serve 4-year terms.

## **HOUSING ADJUSTMENT AND APPEALS**

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

## **BRADLEY/CLEVELAND INDUSTRIAL DEVELOPMENT BOARD**

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

## **JOHNSTON PARK ADVISORY BOARD**

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

## **LIBRARY BOARD**

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

### **PARKS ADVISORY COMMISSION**

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

### **PLANNING COMMISSION**

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

### **BOARD OF PLUMBING EXAMINERS**

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

### **SCHOOL BOARD**

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

### **STORM WATER REGULATIONS BOARD**

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

## **TREE BOARD**

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

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

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

## **UTILITY BOARD**

The duties and powers of the Cleveland Utility Board are:

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

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

### **VACANT PROPERTY REVIEW BOARD**

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

### **BOARD OF ZONING APPEALS**

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

## ***General Fund***

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

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

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

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

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

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

## General Fund Budget Summary

	FY2008	FY2009	FY2009	FY2010	% OF
	ACTUAL	ORIGINAL BUDGET	AMENDED BUDGETED	PROPOSED	TOTAL
<b><i>Revenues and Other</i></b>					
<b><i>Financial Resources</i></b>					
Local Taxes	\$26,427,496	\$27,733,000	\$27,263,000	\$27,508,000	73.5%
Licenses and Permits	\$568,441	\$554,500	\$430,500	\$429,500	1.1%
Intergovernmental Revenues	\$4,746,103	\$4,440,800	\$4,304,412	\$3,960,800	10.6%
Charges for Services	\$2,888,017	\$2,945,100	\$2,913,319	\$2,813,300	7.5%
Fines and Forfeitures	\$888,710	\$1,051,500	\$909,500	\$1,010,000	2.7%
Interest (Investment) Income	\$181,016	\$170,000	\$50,000	\$50,000	0.1%
Miscellaneous Revenues	\$186,230	\$21,200	\$511,668	\$21,200	0.1%
Transfer from Other Funds	\$1,601,016	\$1,603,000	\$1,646,000	\$1,646,000	4.4%
<b><i>Total Revenues and Other</i></b>					
<b><i>Financial Resources</i></b>	<b>\$37,487,029</b>	<b>\$38,519,100</b>	<b>\$38,028,399</b>	<b>\$37,438,800</b>	<b>100.0%</b>
<b><i>Expenditures and Other</i></b>					
<b><i>Financing Uses</i></b>					
Legislative and Judicial	\$357,591	\$395,800	\$427,752	\$373,600	1.0%
Administration and Finance	\$1,767,245	\$1,825,400	\$1,966,487	\$1,961,100	5.2%
Community Development	\$737,963	\$799,200	\$745,979	\$729,700	1.9%
Police Department	\$8,113,541	\$8,614,000	\$8,469,232	\$8,399,500	22.6%
Fire Department	\$7,578,123	\$7,922,000	\$7,708,208	\$7,640,000	20.4%
Public Works Department :					
Operations Division	\$2,121,136	\$2,275,600	\$2,134,664	\$2,021,300	5.4%
Engineering Division	\$447,227	\$525,600	\$534,513	\$531,700	1.4%
Street Lighting and Signals	\$824,484	\$886,100	\$959,425	\$1,057,900	2.8%
Landscape Maintenance	\$528,378	\$547,600	\$602,473	\$615,100	1.6%
Animal Control	\$497,414	\$535,400	\$530,946	\$529,800	1.4%
Safety Program	\$23,046	\$25,900	\$18,900	\$22,900	0.1%
Parks and Recreation :					
Administration and Maintenance	\$606,813	\$631,300	\$624,151	\$610,000	1.6%
Northeast Recreation Center	\$314,786	\$309,500	\$315,672	\$314,500	0.8%
Cleveland Community Center	\$304,337	\$312,100	\$306,647	\$306,100	0.8%
Tinsley Park	\$188,427	\$200,700	\$197,290	\$214,800	0.6%
Waterville Golf Course	\$454,416	\$508,300	\$507,060	\$479,500	1.3%
Grants and Other Agency Support	\$1,088,089	\$1,085,000	\$1,085,000	\$1,080,600	2.8%
Transfers to Other Funds	\$11,505,939	\$11,119,600	\$10,894,000	\$10,550,700	28.0%
<b><i>Total Expenditures and</i></b>					
<b><i>Other Financing Uses</i></b>	<b>\$37,458,955</b>	<b>\$38,519,100</b>	<b>\$38,028,399</b>	<b>\$37,438,800</b>	<b>100.0%</b>
<b><i>Increase (Decrease) in Fund</i></b>					
<b><i>Balance</i></b>	<b>\$ 28,074</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b><i>Fund Balance at Beginning of FY</i></b>	<b>\$ 8,642,201</b>	<b>\$ 8,670,275</b>	<b>\$ 8,670,275</b>	<b>\$ 8,670,275</b>	
<b><i>Fund Balance at End of FY</i></b>	<b>\$ 8,670,275</b>	<b>\$ 8,670,275</b>	<b>\$ 8,670,275</b>	<b>\$ 8,670,275</b>	

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

## **REVENUES:**

### **Overview:**

Revenues for FY2009 were 1.4%, or \$541,370 greater than FY2008, mainly due to the sale of city parking lots and a small growth in property tax revenues. Local sales tax collections are estimated to be 0.9% above FY2008 as a result of a new retail development opened late in FY2008. The economic conditions have slowed growth tremendously over the past year, but the City has been able to show a small amount of growth when many areas are seeing a decrease in sales tax revenue.

For FY2010, Local Sales Tax is projected to increase 1.3% and property tax collections are projected to increase 0.6% over FY2009. It is anticipated that sales tax will grow as the economy improves beginning in early 2010. Property tax growth is based upon a review of building permits issued in the past year and the State requirement that all property is reappraised for the 2009 property taxes.

The City has budgeted to use no fund balance in the General Fund in FY2010 for general operations.

### Local Taxes:

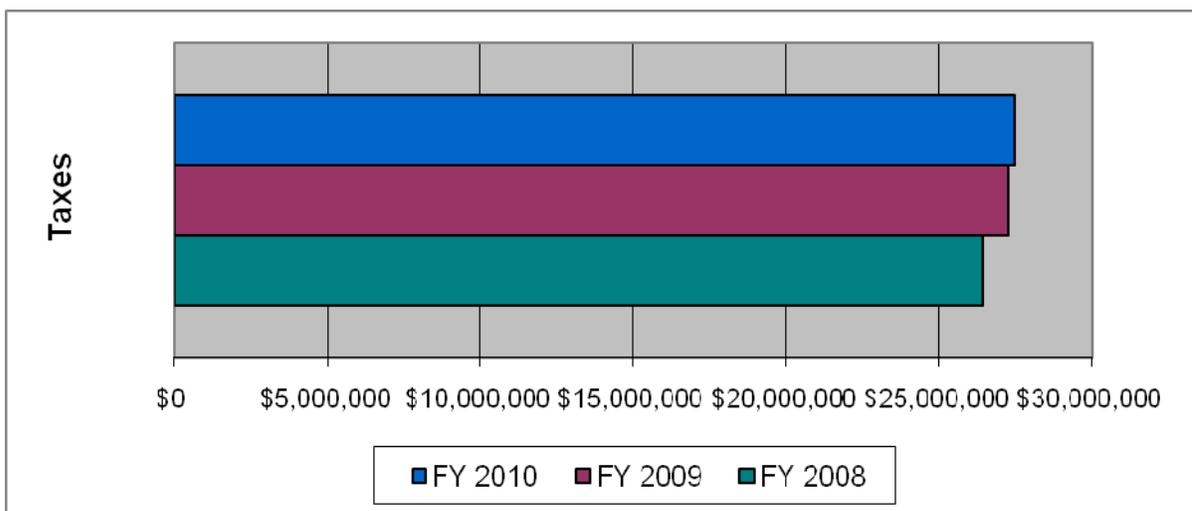
Local Taxes are projected to increase 0.9% over last year. The city's property tax rate will remain at \$1.65 per \$100 of the assessed value. Property tax assessments are projected to grow at 0.6%. This is the largest source of revenue in the General Fund. At \$15,970,000 it represents 45% of total General Fund revenues.

The Local Option Sales Tax is projected to increase 1.3% in FY2010. This is the second largest revenue source in the General Fund at \$8,100,000, representing 23% of total General Fund revenues.

The Wholesale Beer Tax is projected to increase 2.0% in FY2010 and the Gross Receipts Tax is projected to remain the same in FY2010. The Franchise Tax is projected to increase 1.9%.

Local Taxes represent \$27,508,000 of the \$35,792,800 General Fund revenues, or 76.9%. Combined, the Property Tax and Local Option Sales Tax represent 67% of the total General Fund.

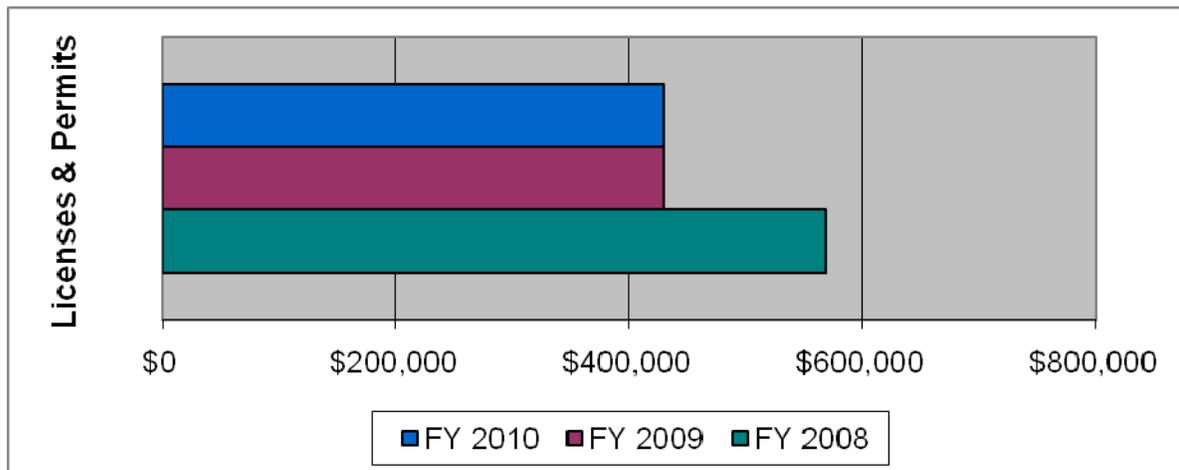
Acct #	Taxes	FY 2008	FY 2009	% (+/-)	FY 2010	% (+/-)
31110/11	Property Tax	\$15,239,432	\$15,870,000	4.1%	\$15,970,000	0.6%
31310	Interest & Penalty on Tax	156,498	160,000	2.2%	160,000	0.0%
31510/11	In Lieu of Tax	19,208	28,000	45.8%	28,000	0.0%
31610	Local Sales Tax	7,929,077	8,000,000	0.9%	8,100,000	1.3%
31710	Wholesale Beer Tax	1,206,434	1,225,000	1.5%	1,250,000	2.0%
31820	Gross Receipts Tax	883,959	900,000	1.8%	900,000	0.0%
31910	Franchise Tax	992,888	1,080,000	8.8%	1,100,000	1.9%
	<b>Total Taxes</b>	<b>\$26,427,496</b>	<b>\$27,263,000</b>	<b>3.2%</b>	<b>\$27,508,000</b>	<b>0.9%</b>



### Licenses and Permits:

Licenses and Permits are projected to decrease by 0.2%. Building permits are expected to remain the same for FY2010, but decreased 39% for FY2009 compared to FY2008. The number of permits has decreased drastically due to the slowdown in the economy. At \$429,500 Licenses and Permits represent 1.2% of total General Fund revenues.

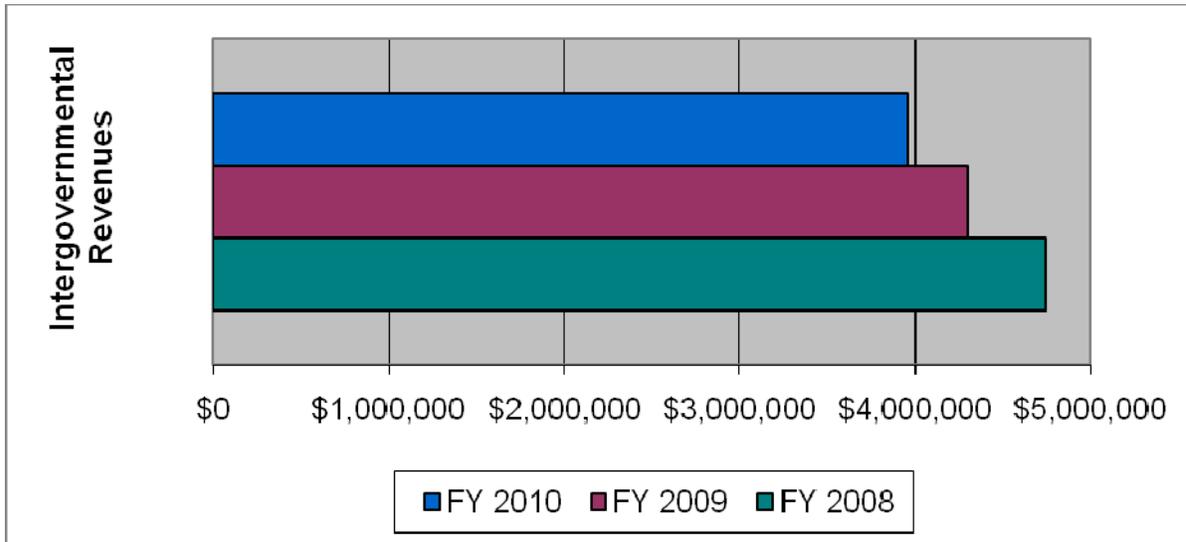
	FY 2008	FY 2009	% (+/-)	FY 2010	% (+/-)
<b>Licenses &amp; Permits</b>					
32210 Beer Licenses	\$4,000	\$5,000	25.0%	\$5,000	0.0%
32211 Beer Renewal Fee	11,375	12,000	5.5%	12,000	0.0%
32221 Liquor License Renewal	16,570	17,000	2.6%	17,000	0.0%
32610 Building Permits	294,887	180,000	-39.0%	180,000	0.0%
32620 Electrical Permits	9,957	9,000	-9.6%	9,000	0.0%
32622 Electrical Licenses	16,183	18,000	11.2%	18,000	0.0%
32625 Mechanical Permits	23,031	17,000	-26.2%	17,000	0.0%
32626 Mechanical Licenses	7,675	7,000	-8.8%	7,000	0.0%
32630 Plumbing Permits	40,559	30,000	-26.0%	30,000	0.0%
32632 Plumbing Licenses	11,400	10,500	-7.9%	10,500	0.0%
32650 Street Cut Permits	67,226	70,000	4.1%	70,000	0.0%
32651 Storm Water Permits	10,335	15,000	45.1%	15,000	0.0%
32660 Rezoning Fee	4,225	4,000	-5.3%	4,000	0.0%
32661 PUD Rezoning Fee	0	1,000	N/A	0	-100.0%
32662 Zoning Appeal Fee	1,550	500	-67.7%	500	0.0%
32663 Zoning Letter Fee	775	1,000	29.0%	1,000	0.0%
32664 Minor Encroachment Fee	300	0	-100.0%	0	N/A
32665 Certificate of Appropriateness	1,000	0	-100.0%	0	N/A
32690 Recr. Permits/Maint. Fee	5,870	7,000	19.3%	7,000	0.0%
32691 Plat Review Fee	4,410	5,000	13.4%	5,000	0.0%
32692 Plans Review Fee	29,388	15,000	-49.0%	15,000	0.0%
32693 Certificate of Occupancy	7,525	6,000	-20.3%	6,000	0.0%
32694 Alley/Street Abandonment	200	0	-100.0%	0	N/A
32699 Miscellaneous Fees	0	500	N/A	500	0.0%
<b>Total</b>	<b>\$568,441</b>	<b>\$430,500</b>	<b>-24.3%</b>	<b>\$429,500</b>	<b>-0.2%</b>



### Intergovernmental Revenues:

Intergovernmental Revenues are projected to decrease by \$343,612 or 8.0%. At \$3,960,800, this revenue source is 11.1% of the total General Fund. State Income Tax is projected to decrease by \$276,000, or 52.5%, State Highway Maintenance is expected to decrease by \$14,000, or 6.9%, and Excise Tax is projected to decrease by \$50,000, or 20%. These revenues are all impacted by the State's economy and will not increase until the State recovers.

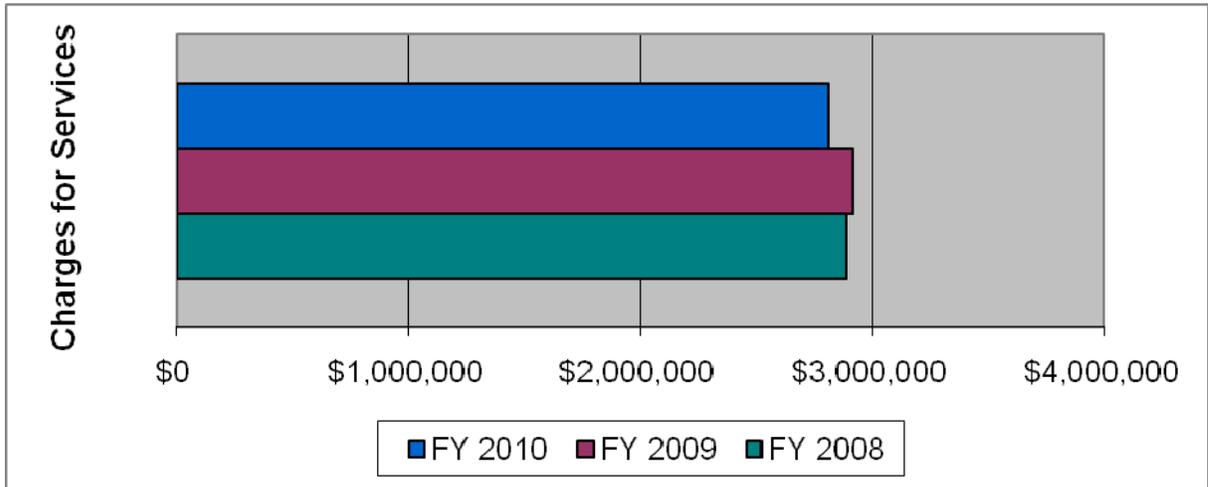
	FY 2008	FY 2009	% (+/-)	FY 2010	% (+/-)
<b>Intergovernmental</b>					
33200 Federal Grant-Prot. Vests	\$0	\$4,612	N/A	\$0	-100.0%
33410 Police Training Supp.	52,200	55,200	5.7%	55,200	0.0%
33411 Fire Training Supplement	48,000	48,600	1.3%	48,600	0.0%
33510 State Sales Tax	2,685,932	2,650,000	-1.3%	2,650,000	0.0%
33520 State Income Tax	936,403	526,000	-43.8%	250,000	-52.5%
33530 State Beer Tax	20,467	22,000	7.5%	22,000	0.0%
33540 State Mixed Drink Tax	97,364	100,000	2.7%	100,000	0.0%
33552 State Gas Inspection Tax	81,536	85,000	4.2%	85,000	0.0%
33559 State Hwy Maintenance	184,130	204,000	10.8%	190,000	-6.9%
33591 TVA-In Lieu of Taxes	348,142	359,000	3.1%	360,000	0.3%
33593 Excise Tax	291,929	250,000	-14.4%	200,000	-20.0%
<b>Total</b>	<b>\$4,746,103</b>	<b>\$4,304,412</b>	<b>-9.3%</b>	<b>\$3,960,800</b>	<b>-8.0%</b>



### Charges for Services:

Charges for Services are projected to decrease 3.4%, or \$100,019. This decrease in revenue is attributed to the reduction in funding from the education foundation for school resource officers. This resulted in a \$78,000 reduction in revenues. Changes in state law resulted in the fee for police reports being decreased, causing a \$13,000 reduction in revenues. The fire contract with Bradley County will only increase \$1,800 and the animal control contract with Bradley County will decrease by \$8,300. At \$2,813,300, this revenue source represents 7.8% of total General Fund revenues.

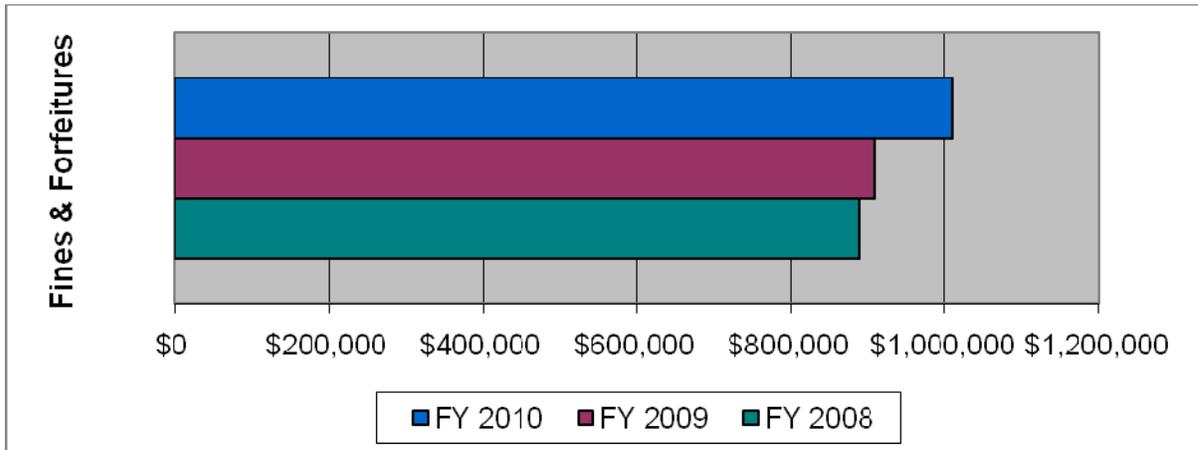
	FY 2008	FY 2009	% (+/-)	FY 2010	% (+/-)
<b>Charges for services</b>					
34212 SRO-Education Foundation	\$99,222	\$78,000	-21.4%	\$0	-100.0%
34221 Fire Inspection Fees	2,425	2,000	-17.5%	2,000	0.0%
34241 Police Accident Reports	18,773	15,000	-20.1%	2,000	-86.7%
34260 Police Dept-Cont Svcs	51,263	0	-100.0%	0	N/A
34316 Airport Grounds Maintenance	0	5,000	N/A	5,000	0.0%
34510 Animal Control-Sale/BD Fees	9,665	9,000	-6.9%	9,000	0.0%
34513 County-Animal Control	318,187	347,000	9.1%	338,700	-2.4%
34514 County-Fire Protection	1,748,753	1,820,400	4.1%	1,822,200	0.1%
34700 Wellness Program Dues	25,672	12,200	-52.5%	12,200	0.0%
34701-19 Cherokee Springs Golf Course	354,203	365,200	3.1%	364,900	-0.1%
34721-43 Tinsley Park	64,832	62,300	-3.9%	62,300	0.0%
34744 Cleveland Comm Center	4,356	5,000	14.8%	5,000	0.0%
34745 Northeast Rec	2,206	11,219	408.6%	9,000	-19.8%
34799 Parks & Rec-Misc	3,001	1,000	-66.7%	1,000	0.0%
34912 SRO-City Schools	185,459	180,000	-2.9%	180,000	0.0%
<b>Total</b>	<b>\$2,888,017</b>	<b>\$2,913,319</b>	<b>0.9%</b>	<b>\$2,813,300</b>	<b>-3.4%</b>



### Fines and Forfeitures:

Fines and Forfeitures are projected to increase by 11.1%. The largest revenue source by far is traffic tickets from Municipal Court, followed by fines from General Sessions Court and drug fines. At \$1,010,000, this revenue source is 2.8% of total General Fund revenues.

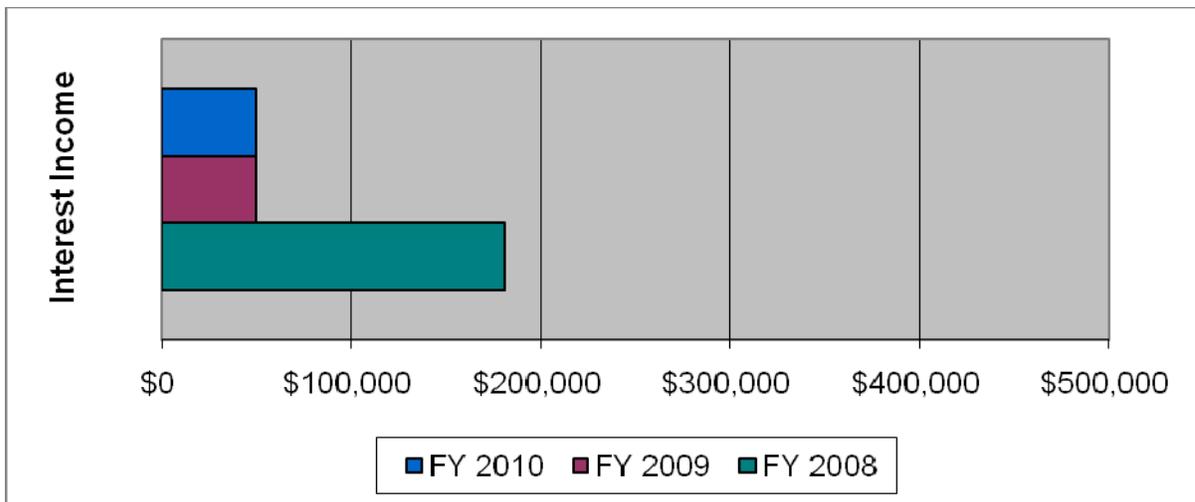
	FY 2008	FY 2009	% (+/-)	FY 2010	% (+/-)
<b>Fines &amp; Forfeitures</b>					
35110 Traffic Tickets	\$655,299	\$700,000	6.8%	\$800,000	14.3%
35111 Parking Tickets	24,628	25,000	1.5%	25,000	0.0%
35112 Animal Shelter	1,330	500	-62.4%	1,000	100.0%
35113 Code Enforcement Fines	130	0	-100.0%	0	N/A
35114 Beer Fines	3,890	2,000	-48.6%	2,000	0.0%
35115 Garnishments	242	0	-100.0%	0	N/A
35116 Court Clerk Fees	2,662	3,000	12.7%	3,000	0.0%
35140 Bradley Co.-Drug Fines	49,090	50,000	1.9%	50,000	0.0%
35160 Sessions Court	44,235	30,000	-32.2%	30,000	0.0%
35161 Circuit Court	18,342	22,000	19.9%	22,000	0.0%
35162 Officers-Sessions	80,460	70,000	-13.0%	70,000	0.0%
35163 Officers-Circuit	3,512	3,000	-14.6%	3,000	0.0%
35164 State Refunds	1,055	1,000	-5.2%	1,000	0.0%
35166 Sex Offender Registry	3,835	3,000	-21.8%	3,000	0.0%
	<b>\$888,710</b>	<b>\$909,500</b>	<b>2.3%</b>	<b>\$1,010,000</b>	<b>11.1%</b>



### Interest (Investment) Income:

Interest Income is the money earned on available cash during the fiscal year. With the banking services proposal accepted by the City Council effective July 1, 2007, the City receives 97.14% of the Federal Funds rate. Because the Federal Funds rate has been reduced by the Federal Reserve Board over the past year, this income continues to decrease. At \$50,000, this revenue source is only 0.1% of total General Fund revenues.

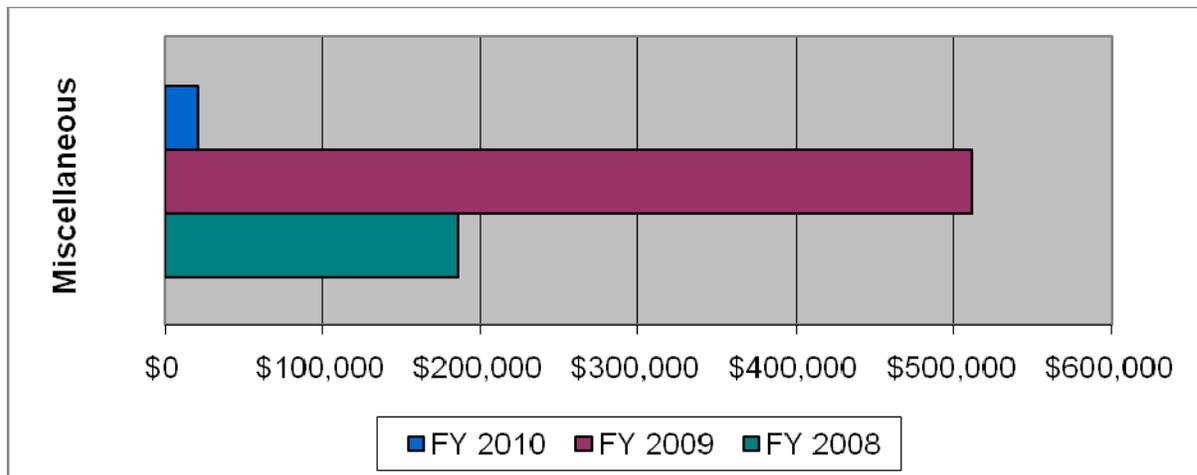
		FY 2008	FY 2009	% (+/-)	FY 2010	% (+/-)
<b>Interest Income</b>						
36110	Interest Income	\$181,016	\$50,000	-72.4%	\$50,000	0.0%
		<b>\$181,016</b>	<b>\$50,000</b>	<b>-72.4%</b>	<b>\$50,000</b>	<b>0.0%</b>



### Miscellaneous Revenues:

Miscellaneous Revenues are projected to decrease significantly—by \$490,468, or 95.9%. The City sold two parking lots during FY2009 for \$450,000, which accounts for much of the decrease. Several donations were received in FY2009. These donations may continue, but are not a reliable source of income and are not budgeted to cover recurring costs. They will be used to supplement the existing budgets should they be received. At \$21,200 this revenue source is only 0.06% of total General Fund revenues.

		FY 2008	FY 2009	% (+/-)	FY 2010	% (+/-)
<b>Miscellaneous</b>						
36202	Misc Rev - Children's Svcs	\$0	\$9,600	N/A	\$0	-100.0%
36330	Auction-Sale of Equipment	30,121	0	-100.0%	0	N/A
36511	Sale of Maps-Engr.	332	0	-100.0%	0	N/A
36513	Sale of Mulch	12,566	8,000	-36.3%	8,000	0.0%
36514	Sale of Scrap Metal	10,086	0	-100.0%	0	N/A
36515	Sale of City Parking Lots	0	450,000	N/A	0	-100.0%
36704	Donation-Memorial Trees	5,375	0	-100.0%	0	N/A
36706	Old Timers Banquet Revenue	2,026	5,450	169.0%	2,200	-59.6%
36710	Sign/Decal Reimbursement	9,994	2,200	-78.0%	2,000	-9.1%
36712	Donations-Fire Dept	13,446	2,000	-85.1%	0	-100.0%
36716	Police-Misc Donations	5,525	6,000	8.6%	0	-100.0%
36719	Donation-Northeast Rec Ctr	15,879	0	-100.0%	0	N/A
36720	TML Safety Grant-Matching	2,000	0	-100.0%	0	N/A
36721	TML Package Bonus	5,000	5,000	0.0%	5,000	0.0%
36728	Misc. Insurance Revenue	1,333	0	-100.0%	0	N/A
36729	TML Reimbursement-PW Truck	4,970	0	-100.0%	0	N/A
36730	TML Reimbursement-Fire Truck	1,504	0	-100.0%	0	N/A
36731	Animal Control Donations	3,476	0	-100.0%	0	N/A
36736	Donations-Historic Signs	0	18,938	N/A	0	-100.0%
36737	Donations-Shelter Volunteers	0	300	N/A	0	-100.0%
36980	TML Reimbursement-Police Veh.	6,424	0	-100.0%	0	N/A
36982	Fire Misc/Reports	24	0	-100.0%	0	N/A
	TML-Reimb. for Property					
36983	Damage	14,724	0	-100.0%	0	N/A
36984	TML-Work Comp Salary Reimb	3,808	0	-100.0%	0	N/A
36990	Sundry Income	37,617	4,180	-88.9%	4,000	-4.3%
	<b>Total</b>	<b>\$186,230</b>	<b>\$511,668</b>	<b>174.8%</b>	<b>\$21,200</b>	<b>-95.9%</b>



### **Other Funding Sources:**

Payments received as a transfer from Cleveland Utilities include \$193,000 for In-Lieu of Tax – Water Revenue, which is based upon the value of the Water Division assets, net of depreciation and \$1,453,000 as a transfer from Cleveland Utilities Electric Division which represents the amount of property tax the Electric Division would pay if they were a privately owned company. No transfer of profits is made from Cleveland Utilities to the General Fund, as is done in some other states.

FUND #110 - GENERAL FUND						
REVENUES						
OBJECT CODE		2007-2008 ACTUAL	2008-2009 ORIGINAL BUDGET	2008-2009 AMENDED BUDGET	2009-2010 REQUESTED	2009-2010 PROPOSED
<b>Tax Revenues:</b>						
31110	PROPERTY TAXES-REAL/PP	14,874,815	15,500,000	15,500,000	15,600,000	15,600,000
31120	PROPERTY TAXES-UTILITY	364,617	365,000	370,000	370,000	370,000
31310	INT AND PENALTY ON TAXES	156,498	160,000	160,000	160,000	160,000
31510	IN LIEU OF TAXES	19,208	28,000	28,000	28,000	28,000
31610	LOCAL SALES TAX	7,929,077	8,500,000	8,000,000	8,100,000	8,100,000
31710	WHOLESALE BEER TAX	1,206,434	1,250,000	1,225,000	1,250,000	1,250,000
31820	GROSS RCPTS TX/BUSINESS	883,959	880,000	900,000	900,000	900,000
31910	FRANCHISE TAXES-GAS	603,740	670,000	670,000	670,000	670,000
31911	FRANCHISE TAXES-CHARTER	389,148	380,000	410,000	430,000	430,000
<b>Subtotal:</b>		<b>26,427,496</b>	<b>27,733,000</b>	<b>27,263,000</b>	<b>27,508,000</b>	<b>27,508,000</b>
<b>Licenses &amp; permits:</b>						
32210	BEER LICENSES	4,000	5,000	5,000	5,000	5,000
32211	BEER RENEWAL FEES	11,375	12,000	12,000	12,000	12,000
32221	LIQUOR LICENSE RENEWAL	16,570	19,000	17,000	17,000	17,000
32610	BUILDING PERMITS	294,887	270,000	180,000	180,000	180,000
32620	ELECTRICAL PERMITS	9,957	9,000	9,000	9,000	9,000
32622	ELECTRICAL LICENSES	16,183	18,000	18,000	18,000	18,000
32625	MECHANICAL PERMITS	23,031	17,000	17,000	17,000	17,000
32626	MECHANICAL LICENSES	7,675	7,000	7,000	7,000	7,000
32630	PLUMBING PERMITS	40,559	42,000	30,000	30,000	30,000
32632	PLUMBING LICENSES	11,400	10,500	10,500	10,500	10,500
32650	STREET CUT PERMITS	67,226	90,000	70,000	70,000	70,000
32651	LAND DISTURBANCE PERMITS	10,335	15,000	15,000	15,000	15,000
32660	REZONING FEE	4,225	4,000	4,000	4,000	4,000
32661	PUD REZONING FEE	0	1,000	1,000	0	0
32662	ZONING APPEAL FEE	1,550	500	500	500	500
32663	ZONING LETTER FEE	775	1,000	1,000	1,000	1,000
32664	MINOR ENCROACHMENT FEE	300	0	0	0	0
32665	CERTIFICATE OF APPROPRIATENESS	1,000	0	0	0	0
32690	RECR. PERMITS/MAINT FEE	5,870	7,000	7,000	7,000	7,000
32691	PLAT REVIEW FEE	4,410	5,000	5,000	5,000	5,000
32692	PLANS REVIEW FEE	29,388	15,000	15,000	15,000	15,000
32693	CERTIFICATE OF OCCUPANCY	7,525	6,000	6,000	6,000	6,000
32694	ALLEY/STREET ABANDONMENT	200	0	0	0	0
32699	MISC. FEES	0	500	500	500	500
<b>Subtotal:</b>		<b>568,441</b>	<b>554,500</b>	<b>430,500</b>	<b>429,500</b>	<b>429,500</b>
<b>Intergovernmental:</b>						
33200	FEDERAL GRANT-PRO VEST	0	0	4,612	0	0
33410	POLICE TRAINING SUPPLEMENT	52,200	55,200	55,200	55,200	55,200
33411	FIRE TRAINING SUPPLEMENT	48,000	48,600	48,600	48,600	48,600
33510	STATE SALES TAX	2,685,932	2,800,000	2,650,000	2,650,000	2,650,000
33520	STATE INCOME TAX	936,403	526,000	526,000	250,000	250,000
33530	STATE BEER TAX	20,467	22,000	22,000	22,000	22,000
33540	STATE MIXED DRINK TAX	97,364	100,000	100,000	100,000	100,000
33552	STATE GAS INSPECTION TAX	81,536	85,000	85,000	85,000	85,000

FUND #110 - GENERAL FUND						
REVENUES						
OBJECT CODE		2007-2008 ACTUAL	2008-2009 ORIGINAL BUDGET	2008-2009 AMENDED BUDGET	2009-2010 REQUESTED	2009-2010 PROPOSED
33559	STATE HWY MAINTENANCE	184,130	204,000	204,000	190,000	190,000
33591	TVA-IN LIEU OF TAXES	348,142	350,000	359,000	360,000	360,000
33593	STATE-EXCISE TAX	291,929	250,000	250,000	200,000	200,000
<b>Subtotal:</b>		<b>4,746,103</b>	<b>4,440,800</b>	<b>4,304,412</b>	<b>3,960,800</b>	<b>3,960,800</b>
<b>Charges for services:</b>						
34212	SRO-EDUCATION FOUNDATION	99,222	105,000	78,000	0	0
34221	FIRE INSPECTION FEES	2,425	4,000	2,000	2,000	2,000
34241	POLICE ACCIDENT REPORTS	18,773	21,000	15,000	2,000	2,000
34260	POLICE-CONTRACTED SVCS	51,263	0	0	0	0
34316	AIRPORT GROUNDS MAINT.	0	5,000	5,000	5,000	5,000
34510	ANIMAL CONTROL-SALES/BD FEES	9,665	9,000	9,000	9,000	9,000
34513	COUNTY-ANIMAL CONTROL	318,187	347,000	347,000	338,700	338,700
34514	COUNTY-FIRE PROTECTION	1,748,753	1,820,400	1,820,400	1,822,200	1,822,200
34700	WELLNESS PROGRAM DUES	11,931	0	0	0	0
34701	CSGC-MISCELLANEOUS REV	5,703	6,000	6,000	6,000	6,000
34702	PERMITS-JR/SR	28,759	31,000	31,000	31,000	31,000
34703	PERMITS-INDIVIDUAL	8,847	10,000	10,000	10,000	10,000
34704	PERMITS-FAMILY	5,680	7,000	7,000	7,000	7,000
34705	CSGC-TOURNAMENTS/LEAGUES	20,149	24,000	24,000	24,000	24,000
34706	CSGC-SPECIALS/PROMOTIONS	175,471	190,000	180,000	180,000	180,000
34707	CART RENTAL FEE	33,711	33,000	33,000	33,000	33,000
34708	TRAIL FEE	888	1,000	1,000	1,000	1,000
34709	CART SHED RENTAL	2,840	2,700	2,700	2,400	2,400
34710	GREEN FEE-WKDAY REG	2,483	2,500	2,500	2,500	2,500
34711	GREEN FEE-WKDAY 9 HOLE	6,244	7,000	7,000	7,000	7,000
34712	GREEN FEE-WKDAY JR/SR	15,767	17,000	16,000	16,000	16,000
34713	GREEN FEE-WKEND REG	3,213	4,000	3,000	3,000	3,000
34714	GREEN FEE-WKEND 9 HOLE	4,904	5,000	2,000	2,000	2,000
34715	CSGC-CONCESSIONS	26,238	27,000	27,000	27,000	27,000
34716	CSGC-PRO-SHOP INCOME	11,906	13,000	13,000	13,000	13,000
34717	WELLNESS PROG. DUES-SCHOOLS	7,538	7,200	7,200	7,200	7,200
34718	DONATIONS	1,400	0	0	0	0
34719	WELLNESS PROG. DUES-CITY & CU	6,203	5,000	5,000	5,000	5,000
34721	TINSLEY-POOL GATE	22,942	28,000	22,000	22,000	22,000
34722	TINSLEY-POOL CONCESSIONS	5,327	6,000	6,000	6,000	6,000
34732	TINSLEY-POOL RENTAL	2,610	0	4,000	4,000	4,000
34741	TINSLEY-PARK GATE (TOURN)	1,820	1,800	1,800	1,800	1,800
34742	TINSLEY-PARK CONCESSIONS	30,158	27,000	27,000	27,000	27,000
34743	TINSLEY-PARK RENTAL	1,975	1,500	1,500	1,500	1,500
34744	CLEVE COMMUNITY CTR	4,356	5,000	5,000	5,000	5,000
34745	NORTHEAST RECREATION	2,206	1,000	6,219	4,000	4,000
34791	NORTHEAST PROGRAM FEES	0	0	5,000	5,000	5,000
34799	PARKS & REC MISCELLANEOUS	3,001	1,000	1,000	1,000	1,000
34912	SRO-CITY SCHOOLS	185,459	170,000	180,000	180,000	180,000
<b>Subtotal:</b>		<b>2,888,017</b>	<b>2,945,100</b>	<b>2,913,319</b>	<b>2,813,300</b>	<b>2,813,300</b>
<b>Fines &amp; forfeits:</b>						
35110	TRAFFIC TICKETS	655,299	800,000	700,000	800,000	800,000
35111	PARKING TICKETS	24,628	32,000	25,000	25,000	25,000
35112	ANIMAL SHELTER	1,330	500	500	1,000	1,000
35113	CODE ENFORCEMENT FINES	130	0	0	0	0
35114	BEER FINES	3,890	2,000	2,000	2,000	2,000
35115	GARNISHMENTS	242	0	0	0	0

<b>FUND #110 - GENERAL FUND</b>						
<b>REVENUES</b>						
OBJECT CODE		2007-2008 ACTUAL	2008-2009 ORIGINAL BUDGET	2008-2009 AMENDED BUDGET	2009-2010 REQUESTED	2009-2010 PROPOSED
35116	COURT CLERK FEES	2,662	3,000	3,000	3,000	3,000
35117	LAND DISTURBANCE FINES	0	0	0	0	0
35140	BRADLEY CO-DRUG FINES	49,090	50,000	50,000	50,000	50,000
35160	SESSIONS COURT	44,235	50,000	30,000	30,000	30,000
35161	CIRCUIT COURT	18,342	22,000	22,000	22,000	22,000
35162	OFFICERS-SESSIONS	80,460	85,000	70,000	70,000	70,000
35163	OFFICERS-CIRCUIT	3,512	3,000	3,000	3,000	3,000
35164	STATE REFUNDS	1,055	1,000	1,000	1,000	1,000
35166	SEX OFFENDER REGISTRY	3,835	3,000	3,000	3,000	3,000
<b>Subtotal:</b>		<b>888,710</b>	<b>1,051,500</b>	<b>909,500</b>	<b>1,010,000</b>	<b>1,010,000</b>
<b>Interest income:</b>						
36110	INTEREST INCOME	181,016	170,000	50,000	50,000	50,000
<b>Subtotal:</b>		<b>181,016</b>	<b>170,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>
<b>Miscellaneous:</b>						
36202	MISC REV-CHILDREN'S SVCS	0	0	9,600	0	0
36330	AUCTION-SALE OF EQUIPMENT	30,121	0	0	0	0
36511	SALE OF MAPS-ENGR	332	0	0	0	0
36513	SALE OF MULCH	12,566	8,000	8,000	8,000	8,000
36514	SALE OF SCRAP METAL	10,086	0	0	0	0
36515	SALE OF CITY PARKING LOTS	0	0	450,000	0	0
36531	FLEX PLAN REFUND	0	0	0	0	0
36704	DONATION-TREES-MEMORIAL	5,375	0	5,450	0	0
36706	OLD TIMERS BANQUET REVENUE	2,026	2,200	2,200	2,200	2,200
36710	SIGN/DECAL REIMBURSEMENT	9,994	2,000	2,000	2,000	2,000
36712	DONATIONS-FIRE DEPT	13,446	0	0	0	0
36716	POLICE-MISC DONATIONS	5,525	0	0	0	0
36717	POLICE-DARE DONATIONS	0	0	6,000	0	0
36719	DONATIONS-NORTHEAST REC CTR	15,879	0	0	0	0
36720	TML SAFETY GRANT-MATCHING	2,000	0	0	0	0
36721	TML PACKAGE BONUS	5,000	5,000	5,000	5,000	5,000
36728	MISC INSURANCE REVENUE	1,333	0	0	0	0
36729	TML REIMB-PW TRUCK	4,970	0	0	0	0
36730	TML REIMB-FIRE TRUCK	1,504	0	0	0	0
36731	ANIMAL CONTROL-DONATIONS	3,426	0	0	0	0
36732	AN. CONTROL-PET ADOPTIONS	50	0	0	0	0
36736	DONATIONS-HISTORIC SIGNS	0	0	18,938	0	0
36737	DONATIONS-SHELTER VOLUNTEERS	0	0	300	0	0
36979	TML REIMB-SIGN	0	0	0	0	0
36980	TML REIMB-POLICE VEH.	6,424	0	0	0	0
36982	FIRE MISC/REPORTS	24	0	0	0	0
36983	TML-REIMB. FOR PROP. DAMAGE	14,724	0	0	0	0
36984	TML-WORK COMP SALARY REIMB	3,808	0	0	0	0
36985	EMPLOYEE JURY DUTY REIMB	281	0	0	0	0
36990	SUNDRY INCOME	37,336	4,000	4,180	4,000	4,000
<b>Subtotal:</b>		<b>186,230</b>	<b>21,200</b>	<b>511,668</b>	<b>21,200</b>	<b>21,200</b>
	<b>TOTAL REVENUES 110</b>	<b>35,886,013</b>	<b>36,916,100</b>	<b>36,382,399</b>	<b>35,792,800</b>	<b>35,792,800</b>
<b>Other Funding Sources:</b>						
	TRANSFER FROM C.U. - ELECTRIC	1,408,293	1,410,000	1,453,000	1,453,000	1,453,000
	TRANSFER FROM C.U. - WATER	192,723	193,000	193,000	193,000	193,000
	<b>TOTAL OTHER FUNDING SOURCES</b>	<b>1,601,016</b>	<b>1,603,000</b>	<b>1,646,000</b>	<b>1,646,000</b>	<b>1,646,000</b>
	<b>TOTAL FUNDING AVAILABLE:</b>	<b>37,487,029</b>	<b>38,519,100</b>	<b>38,028,399</b>	<b>37,438,800</b>	<b>37,438,800</b>

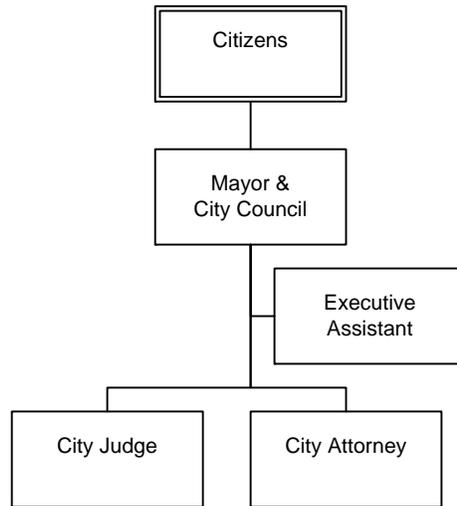
# *Legislative and Judicial*



## **Cleveland City Council Members**

Back row: Bambi Hines, District 1; Bill Estes, District 2; David May, Jr., District 4; Bill Robertson, District 5; George Poe, At-large; Richard Banks, At-large; Seated: Avery Johnson, Vice-Mayor/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 part-time City Attorney, the Municipal Judge, and the Executive Assistant. The City Council is the legislative body which determines local laws and policies, including the annual budget. The Mayor presides at those meetings. The City Council appoints members to various boards and commissions and also appoints the City Manager, who manages the daily operations of the City according to the policies and laws they have adopted, as well as State and Federal laws.

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

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

EXPENDITURE SUMMARY	FY 2008 Actual	FY 2009 Budgeted	FY 2010 Proposed	Percentage Increase
Personnel Expenditures	\$263,580	\$282,900	\$283,200	0.1%
Operating Expenditures	\$87,500	\$143,438	\$88,500	-38.3%
Capital Outlay & Debt Service	\$6,461	\$1,414	\$1,900	34.4%
Total Expenditures	\$357,591	\$427,752	\$373,600	-12.7%

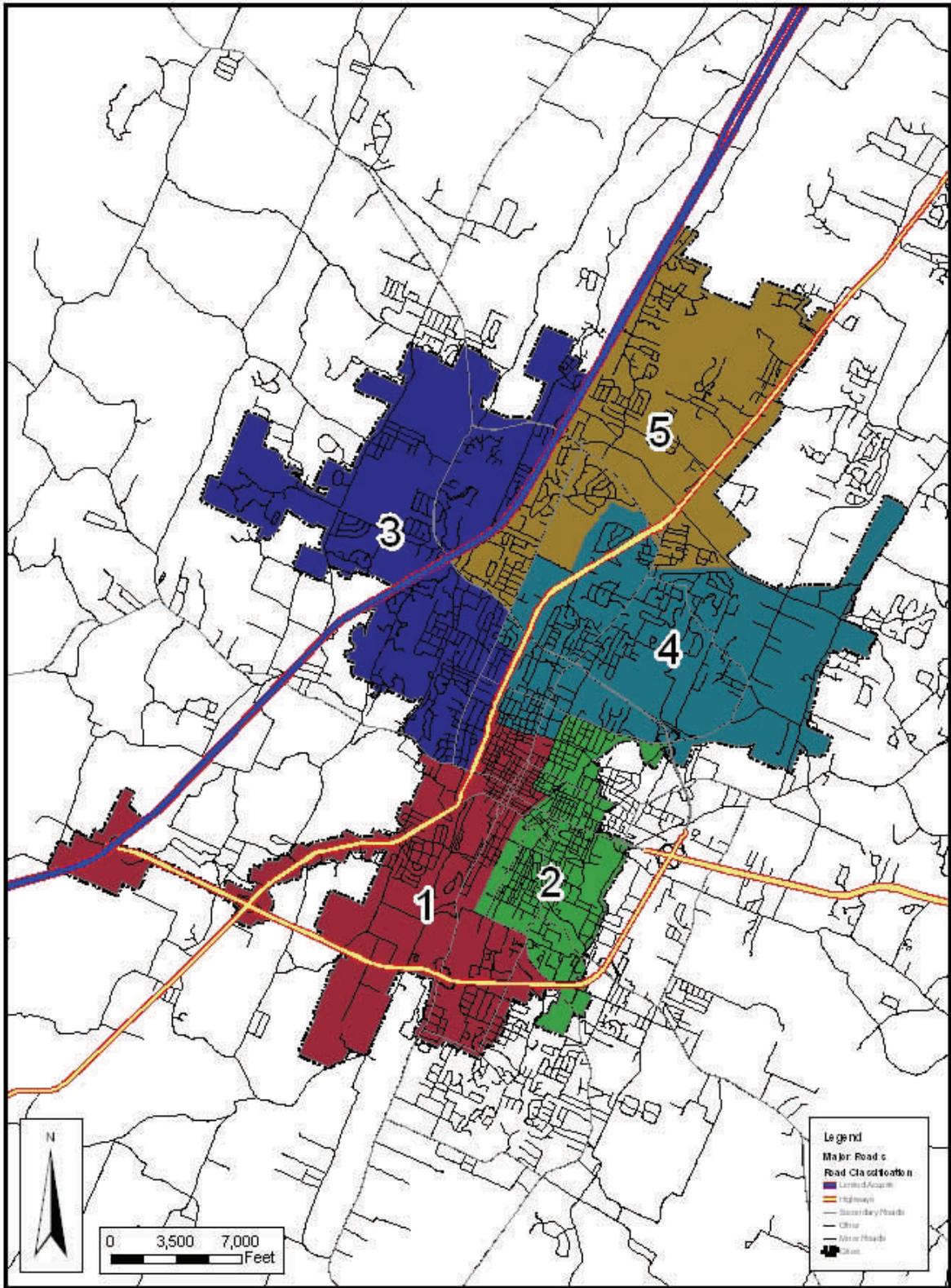
### ***Goals and Objectives:***

- To provide political leadership to the community in order to enhance the quality of life for all residents.
- To recruit at least one new industry which would increase the number of jobs in Cleveland by 10% next fiscal year.
- Maintain the financial position of the City while providing high quality municipal services.
- Develop long-range financial plans to assure that community goals can be obtained.
- To increase the number of jobs recruited by 5% in FY2010.
- Attract six new retail businesses and two restaurants in FY2010.

*Performance Measures:*

Measure Description	FY2007 (Actual)	FY2008 (Actual)	FY2009 (Estimated)	FY2010 (Projected)
Number of City Council Meetings	22	22	22	22
City's Bond Rating by Moody's/S&P	A2 / A	A2/A	A2/A+	A2/A+
Six-Year CIP Adopted	YES	YES	YES	YES
# New Industries Recruited	1	2	2	2
# of Jobs Created	150	60	50	500
# of new restaurants	22	4	3	2
# of new retail businesses	188	12	3	2

OBJECT CODE	FUND 110-GENERAL	DEPT-41110- LEGISLATIVE & JUDICIAL				
		2007-2008 ACTUAL	2008-2009 ORIGINAL BUDGET	2008-2009 AMENDED BUDGET	2009-2010 REQUESTED	2009-2010 PROPOSED
<b>Personnel and fringe benefits:</b>						
111	SALARIES-ADMIN	57,268	59,600	59,600	59,600	59,600
112	SALARIES-CITY COUNCIL	63,630	62,400	62,400	62,400	62,400
113	SALARIES-JUDICIAL	33,559	33,800	33,800	33,800	33,800
114	PART TIME WAGES	0	1,200	1,200	1,200	1,200
131	SERVICE AWARDS	75	500	500	500	500
132	LONGEVITY WAGES	6,575	3,200	3,200	3,300	3,300
133	SOLD VACATIONS	1,096	1,200	1,200	1,200	1,200
134	CHRISTMAS BONUS WAGES	325	325	325	300	300
140	DENTAL INSURANCE	4,770	5,775	5,775	5,800	5,800
141	SOCIAL SECURITY TAXES	10,577	12,400	12,200	12,400	12,400
142	HEALTH INSURANCE EXP	63,306	70,800	70,800	70,800	70,800
143	RETIREMENT EXP	21,094	27,000	27,000	27,000	27,000
144	LIFE/DISABILITY INSURANCE	1,305	4,900	4,900	4,900	4,900
<b>Subtotal:</b>		<b>263,580</b>	<b>283,100</b>	<b>282,900</b>	<b>283,200</b>	<b>283,200</b>
<b>Operating expenditures:</b>						
172	ELECTION	0	15,000	55,000	0	0
211	POSTAGE	128	500	500	500	500
221	PRINTING EXPENSE	0	1,500	1,500	1,500	1,500
233	SUBSC. & MEMBERSHIPS	4,000	5,200	2,279	5,200	5,200
237	ADVERTISING	1,888	3,000	1,914	3,000	3,000
245	TELEPHONE AND PAGER EXP	15,716	11,300	11,300	11,000	11,000
256	GOV'T CONSULTING SVCS	19,978	15,000	15,000	8,000	8,000
262	EQUIPMENT REPAIR/REPLCMNT	1,187	1,600	1,600	1,600	1,600
263	CONT SVC-ELEVATOR/COPIER	2,971	3,000	3,000	3,200	3,200
266	BUILDING MAINTENANCE	4,190	0	0	0	0
267	EMER REPAIRS-CITY BLDGS	3,139	20,000	17,200	20,000	20,000
283	TRAINING/TRAVEL EXP	12,654	12,000	12,000	12,000	12,000
287	COUNCIL WORK SESSIONS	2,403	3,000	3,000	3,000	3,000
288	COMPLIMENTARY MEALS	759	1,000	1,000	1,200	1,200
319	OFFICE EXPENSE	4,208	4,000	4,000	4,000	4,000
324	JANITORIAL EXP	57	400	400	400	400
513	INSURANCE-GENERAL LIABILITY	858	900	907	900	900
514	WORKER'S COMPENSATION	251	1,100	1,044	1,100	1,100
532	RENT-PARKING LOTS	3,000	3,000	3,000	3,000	3,000
593	SERVICE PINS-ALL DEPTS	423	700	794	900	900
595	EMPLOYEE C-MAS DINNER	1,410	1,500	1,500	1,500	1,500
596	EMPLOYEE PICNIC	8,238	6,000	6,000	6,000	6,000
599	MISCELLANEOUS EXP	92	500	500	500	500
<b>Subtotal:</b>		<b>87,550</b>	<b>110,200</b>	<b>143,438</b>	<b>88,500</b>	<b>88,500</b>
<b>Capital outlay and debt service:</b>						
947	OFFICE MACHINERY & EQUIP	808	1,000	1,000	700	700
949	COUNCIL ROOM EQUIPMENT	5,653	1,500	414	1,200	1,200
<b>Subtotal:</b>		<b>6,461</b>	<b>2,500</b>	<b>1,414</b>	<b>1,900</b>	<b>1,900</b>
<b>TOTAL</b>	<b>DEPARTMENT 41110</b>	<b>357,591</b>	<b>395,800</b>	<b>427,752</b>	<b>373,600</b>	<b>373,600</b>



**City of Cleveland Voting Districts**

# *Administration and Finance*



## **Finance**

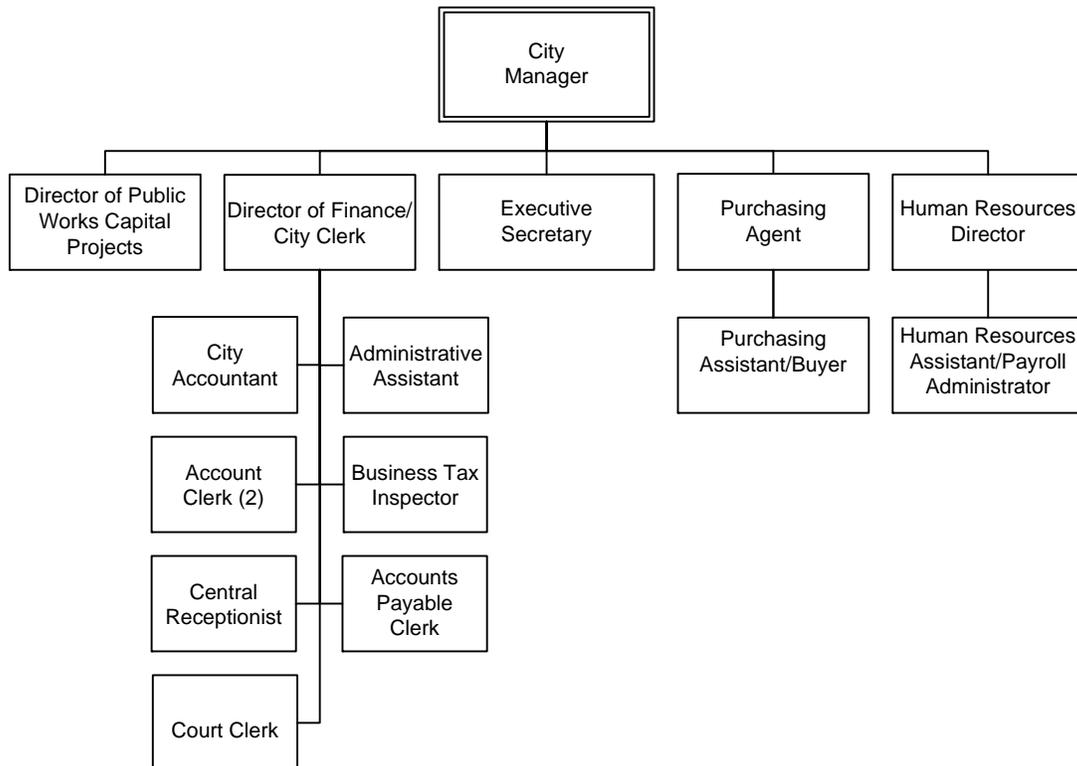
Back row: Kim Ledford, Peggy Hathcock, Amy Newman, Christy Bryant and Karen Casteel; Seated: Kim Arnold, Finance Director Michael Keith, Sandy Hawkins and Kim Winters.



## **Administration**

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

# Administration and Finance Department



## *Administration and Finance Department*

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

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

The City Manager is also responsible for supervising the Purchasing, Human Resources and Computer Administration divisions. She is also responsible for developing communication programs to keep the media, general public, employees and the City Council informed.

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

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

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

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

The \$294,200 funded for the Information Technology (I.T.) Department will help achieve several goals in the coming year. Money allocated to the Electronic Document Imaging Program will further the department's pursuit to convert important paper documents to electronic files to be used by City employees as well as by the general public via the City's internet website. Money allocated to the City-wide computer technology will help the I.T. Department keep over 250 computers and servers in top

running order, repair and replace aging computer equipment, expand and enhance network capabilities, and purchase new software packages. Money spent in this area will lower overall maintenance costs and reduce downtime in the long run, thus keeping City employees efficient in their day-to-day tasks. Finally, the money allocated to Software Licensing will keep our copies of Microsoft operating systems and Office packages current, provide for free upgrades and updates, and most important of all – legal.

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

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

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

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

Revenue Collections is responsible for the collection of property taxes, citations, licenses, permits, and other miscellaneous revenues. The City has 18,545 parcels of property for the 2008 tax year, of which only 70 parcels were paid online. This number will increase as more taxpayers become aware of this convenient payment option.

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

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

EXPENDITURE SUMMARY	FY 2008 Actual	FY 2009 Budgeted	FY 2010 Proposed	Percentage Increase
Personnel Expenditures	\$1,049,255	\$1,212,250	\$1,232,600	1.7%
Operating Expenditures	\$717,990	\$750,537	\$727,400	-3.1%
Capital Outlay & Debt Service	\$0	\$3,700	\$1,100	-7.1%
Total Expenditures	\$1,767,245	\$1,966,487	\$1,961,100	-0.3%

***Goals and Objectives:***

- To meet fund balance/working capital targets established by City Council next year.
- Continue to obtain clean audit opinions, reflecting sound financial management.
- Increase investment earnings by 1.5% next year while preserving the principal and sufficient cash liquidity.
- Increase collection of property tax and sales tax by 0.5% in FY2010.
- To add 10 new vendors to continue to aggressively pursue competitive purchasing to assure best pricing.
- Increasing the scanning of documents required by the City's Record Retention Policy by 10% by next year.
- Implement collection of traffic citations online.
- Continue to improve and update City's website.

**Performance Measures:**

Measure Description	FY2007 (Actual)	FY2008 (Actual)	FY2009 (Estimated)	FY2010 (Projected)
Clean Audit Opinion Received	Yes	Yes	Yes	Yes
Bad Debt Write-off	\$30,241	\$23,163	\$35,000	\$35,000
# of Financial Policies Not Met	None	None	None	None
# of Business Licenses Processed	2,450	2,450	2,400	2,400
# of Transactions Processed by Revenue Collection Division	50,952	47,416	48,000	48,275
# of online Property Tax Payments	60	63	70	75
Combined Current and Delinquent Property Tax Collection as % of Current Tax Levy	99.0%	99.0%	98.7%	99.0%
# of Municipal Court Cases Handled	1,427	1,246	1,159	1,277
Dollar amount of Garnishments collected	\$888	\$242	\$0	\$0
# of Purchase Orders Issued	1,806	1,740	1,655	1,700
# of Checks written	4,284	4,482	4,500	4,500
# of City Procurement Card holders	124	132	135	135
Dollar amount of Procurement Card purchases	\$536,035	\$537,642	\$568,202	\$570,000
# of Visits to the Website	67,466	94,425	100,000	105,000
# of Bids	38	28	25	35
% of Employees Utilizing Payroll Direct Deposit	42%	46%	48.5%	50%
# of Moving Citations Entered	11,623	8,352	6,636	7,494
% of Moving Citations Collected (including delinquent collections)	96%	95%	97%	96%
# of Parking Citations Entered	1,661	1,087	1,368	1,228
% of Parking Citations Collected (including delinquent collections)	97%	93%	77%	85%
% of moving Citations Collected (written during this fiscal year)	90%	91%	82%	87%
% of parking Citations collected (written during this fiscal year)	83%	84%	80%	82%
% of moving Citations outstanding	9%	9%	13%	10%
% of parking Citations outstanding	12%	13%	7%	9%

	FUND 110- GENERAL FUND		DEPT-41580- ADMINISTRATION & FINANCE			
OBJECT CODE		2007-2008 ACTUAL	2008-2009 ORIGINAL BUDGET	2008-2009 AMENDED BUDGET	2009-2010 REQUESTED	2009-2010 PROPOSED
<b>Personnel and fringe benefits:</b>						
111	SALARIES	688,875	716,000	800,000	814,500	814,500
112	OVERTIME WAGES	10,629	10,000	10,000	10,000	10,000
114	PART TIME WAGES	17,459	19,000	19,000	19,000	19,000
131	SERVICE AWARDS	500	400	400	1,000	1,000
132	LONGEVITY WAGES	8,100	8,600	10,050	11,100	11,100
133	SOLD VACATIONS	12,699	9,900	11,700	12,000	12,000
134	CHRISTMAS BONUS	1,624	1,800	1,900	1,900	1,900
135	COLLEGE PAY	2,870	2,900	3,500	3,500	3,500
140	DENTAL INSURANCE	6,184	7,000	6,700	7,300	7,300
141	SOCIAL SECURITY TAXES	52,674	58,800	64,500	66,800	66,800
142	HEALTH INSURANCE EXP	95,991	107,200	112,000	112,300	112,300
143	RETIREMENT EXP	123,316	124,700	141,000	142,000	142,000
144	LIFE/DISABILITY INSURANCE	8,534	9,400	9,700	10,800	10,800
147	EMPLOYEE ASSISTANCE PROG.	9,324	9,600	9,600	9,600	9,600
148	EDUCATION REIMBURSEMENT	2,850	2,700	2,700	1,400	1,400
149	WORKER'S COMP CLAIMS	338	0	0	0	0
150	FLEX. SP. PROG. CITY-WIDE	6,481	8,500	8,500	8,000	8,000
191	LAUNDRY & DRY CLEANING	807	1,000	1,000	1,400	1,400
<b>Subtotal:</b>		<b>1,049,255</b>	<b>1,097,500</b>	<b>1,212,250</b>	<b>1,232,600</b>	<b>1,232,600</b>
<b>Operating expenditures:</b>						
211	POSTAGE EXP	15,300	19,500	19,500	19,500	19,500
212	POSTAGE MACHINE EXPENSE	1,376	1,500	1,500	1,500	1,500
221	PRINTING EXP	14,200	16,000	16,000	16,000	16,000
222	PRINTING-STATE-PROP TAXES	3,943	4,000	4,000	4,000	4,000
223	CITIZENS NEWSLETTER	1,399	3,400	1,500	1,500	1,500
233	SUBSC. & MEMBERSHIPS	4,771	4,000	5,000	5,000	5,000
237	ADVERTISING EXP	11,277	8,000	11,000	11,000	11,000
241	UTILITIES	21,758	23,000	29,000	29,000	29,000
245	TELEPHONE EXP	34,072	24,400	28,000	25,000	25,000
250	CONT SVCS-CPTR SYS ADMIN	220,786	229,000	229,000	240,000	240,000
251	DRUG & ALCOHOL TESTS	3,580	3,500	3,500	3,500	3,500
252	LEGAL EXP	95,560	80,000	100,000	100,000	100,000
253	AUDIT EXP	46,410	47,300	47,300	48,300	48,300
254	REAPPRAISAL/CITY SHARE	45,969	68,000	68,000	50,000	50,000
257	APPRAISAL FEES	650	1,500	1,500	1,500	1,500
258	ACTUARIAL SERVICES	13,662	0	0	0	0
261	VEHICLE EXPENSE	164	700	500	500	500
262	SMALL EQUIP REP/REPLCMNT	1,419	600	600	600	600
263	COPIER MAINTENANCE	2,630	3,500	2,800	2,800	2,800
266	BLDG/GROUND MAINTENANCE	28,811	20,000	30,000	22,800	22,800
268	ENGINEERING BLDG EXPENSE	0	17,000	0	0	0
282	CAR ALLOWANCE	8,400	8,400	8,400	8,400	8,400
283	TRAINING/TRAVEL EXP	6,461	12,000	9,000	9,000	9,000
288	DEPARTMENT WK SESSIONS	1,861	1,200	1,200	0	0
290	CREDIT CARD FEES	12,793	16,000	14,000	14,000	14,000
298	PEST CONTROL-MUN BLDG	782	800	800	800	800
319	OFFICE EXPENSE	22,841	24,500	25,000	25,000	25,000
322	FIRST AID/SAFETY SUPPLIES	99	100	100	100	100
324	JANITORIAL SUPPLIES	1,309	2,300	2,000	2,000	2,000
331	GASOLINE EXPENSE	1,181	1,200	1,200	1,200	1,200
511	INS-BLDGS & CONTENTS	2,318	2,300	3,228	3,300	3,300
512	INS-VEHICLES	586	500	240	500	500

	FUND 110- GENERAL FUND	DEPT-41580- ADMINISTRATION & FINANCE				
OBJECT CODE		2007-2008 ACTUAL	2008-2009 ORIGINAL BUDGET	2008-2009 AMENDED BUDGET	2009-2010 REQUESTED	2009-2010 PROPOSED
513	INS-GENERAL LIABILITY	4,459	4,100	4,182	4,200	4,200
514	WORKER'S COMPENSATION	3,896	3,900	3,393	3,400	3,400
515	INS-PROFESSIONAL LIABILITY	34,559	31,200	29,894	30,000	30,000
547	CONT SVCS-SECURITY	1,500	1,500	1,500	1,500	1,500
548	CONT SVCS-MTAS	0	0	6,200	0	0
595	EMPLOYEE APPREC DAY	8,721	6,000	6,000	6,000	6,000
599	MISCELLANEOUS EXP	15,324	500	500	500	500
741	BAD DEBTS EXP	23,163	35,000	35,000	35,000	35,000
<b>Subtotal:</b>		<b>717,990</b>	<b>726,400</b>	<b>750,537</b>	<b>727,400</b>	<b>727,400</b>
<b>Capital outlay and debt service:</b>						
947	EQUIPMENT	0	1,500	3,700	1,100	1,100
<b>Subtotal:</b>		<b>0</b>	<b>1,500</b>	<b>3,700</b>	<b>1,100</b>	<b>1,100</b>
<b>TOTAL</b>	<b>DEPARTMENT 41580</b>	<b>1,767,245</b>	<b>1,825,400</b>	<b>1,966,487</b>	<b>1,961,100</b>	<b>1,961,100</b>

# Community Development



## Inspections

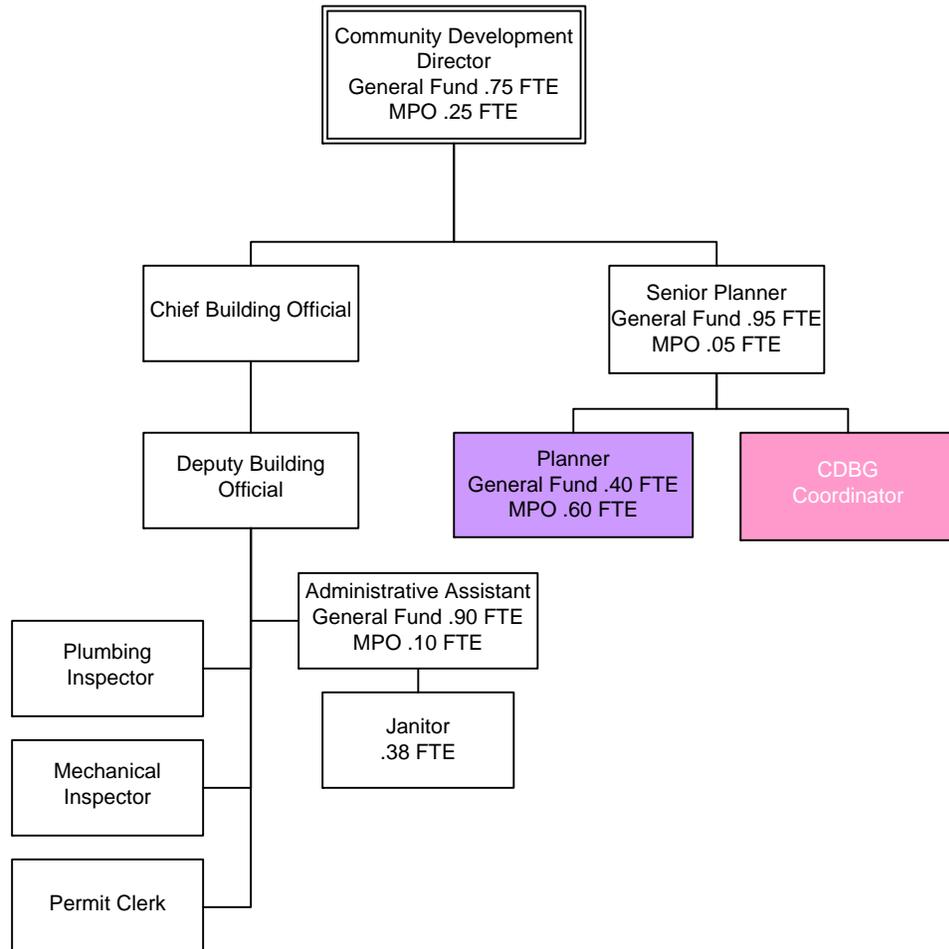
Left to Right: Jason Cole, Darla Jenkins, Donna McMinn, Tim Coyne, Mary Baier and Jim Lancaster



## Planning

Left to Right: Donna McMinn, Community Development Director  
Greg Thomas, Paul Corder, Lindsay Blount and Teresa Torbett.

# Community Development Department



## *Community Development Department*

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

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

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

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

EXPENDITURE SUMMARY	FY 2008	FY 2009	FY 2010	Percentage
	Actual	Budgeted	Proposed	Increase
Personnel Expenditures	\$635,460	\$646,240	\$628,100	-2.8%
Operating Expenditures	\$99,977	\$98,239	\$101,600	3.5%
Capital Outlay & Debt Service	\$2,526	\$1,500	\$0	-100%
<b>Total Expenditures</b>	<b>\$737,963</b>	<b>\$745,979</b>	<b>\$729,700</b>	<b>-2.2%</b>

**Goals and Objectives:**

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

**Performance Measures:**

Measure Description	FY2007 (Actual)	FY2008 (Actual)	FY2009 (Estimated)	FY2010 (Projected)
# of Building Permits	447	314	310	310
Building Permit Fees	\$329,878	\$241,178	\$170,000	\$170,000
Value of Construction Permitted	\$74,878,330	\$89,071,419	\$40,000,000	\$40,000,000
# of Plumbing Permits	1,047	785	680	680
# of Mechanical Permits	409	281	277	277
# of Rezoning Cases	26	20	10	10
# of Subdivision Plats Approved	71	28	25	25
Comprehensive plan work items completed	0	1	3	3
Adopt/update Long-Range Transportation Plan	NO	NO	YES	YES
Adopt/update TIP*	YES	YES	YES	YES
Adopt/implement UPWP*	YES	YES	YES	YES
CDBG funds obligated/spent	\$450,308	\$466,817	\$331,285	\$331,285
Enforce Historic Zoning District	YES	YES	YES	YES

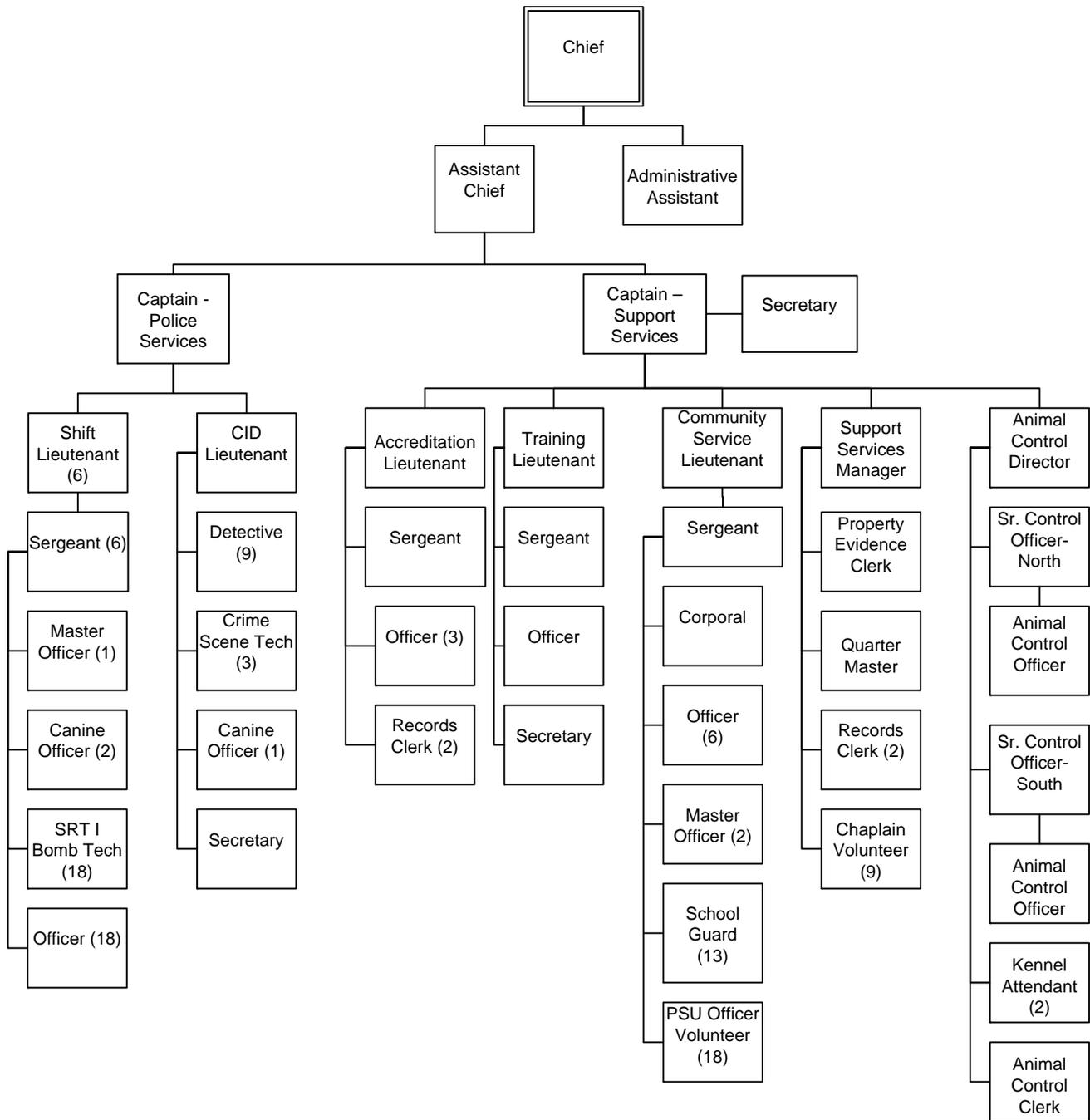
\*anticipated planning tasks include work on land use plan update and other strategic plan comprehensive plan tasks. CUAMPO planning tasks include work on the Long Range Transportation Plan (LRTP) and related tasks, freight user needs analysis, and study of transit route additions/revisions. CUAMPO Plannings tasks will also include work on the Transportation Improvement Program (TIP) and the Unified Planning Work Program (UPWA).

	FUND 110-GENERAL FUND		DEPT-41710- COMMUNITY DEVELOPMENT			
OBJECT CODE		2007-2008 ACTUAL	2008-2009 ORIGINAL BUDGET	2008-2009 AMENDED BUDGET	2009-2010 REQUESTED	2009-2010 PROPOSED
<b>Personnel and fringe benefits:</b>						
111	SALARIES	426,641	462,400	430,400	415,500	415,500
112	OVERTIME WAGES	1,865	1,600	1,600	1,600	1,600
114	PART TIME WAGES	4,182	4,500	4,500	4,500	4,500
131	SERVICE AWARDS	0	200	400	0	0
132	LONGEVITY PAY	3,050	3,400	3,600	3,700	3,700
133	SOLD VACATIONS	2,684	2,800	2,800	2,800	2,800
134	CHRISTMAS BONUS	1,083	1,100	1,000	1,000	1,000
140	DENTAL INSURANCE	4,973	6,900	6,900	5,200	5,200
141	SOCIAL SECURITY TAXES	30,392	36,400	34,000	32,900	32,900
142	HEALTH INSURANCE EXP	78,100	88,600	81,300	83,900	83,900
143	RETIREMENT EXP	75,815	78,400	73,000	70,600	70,600
144	LIFE/DISABILITY INSURANCE	5,090	5,900	5,500	5,200	5,200
148	EDUCATION REIMBURSEMENT	0	1,400	0	0	0
149	WORKER'S COMP CLAIMS	539	200	200	200	200
191	LAUNDRY & DRY CLEANING	1,046	1,100	1,040	1,000	1,000
<b>Subtotal:</b>		<b>635,460</b>	<b>694,900</b>	<b>646,240</b>	<b>628,100</b>	<b>628,100</b>
<b>Operating Expenditures:</b>						
211	POSTAGE EXPENSE	1,225	1,500	1,000	1,000	1,000
221	PRINTING & ARTWORK EXP	1,444	1,600	1,300	1,300	1,300
233	SUBSC. & MEMBERSHIPS	3,588	3,400	4,200	4,500	4,500
237	ADVERTISING EXPENSE	302	500	1,000	600	600
241	UTILITIES	8,193	9,100	9,100	9,100	9,100
245	TELEPHONE EXPENSE	16,150	8,500	8,000	8,000	8,000
252	LEGAL SVCS-URBAN RENEW	24	200	200	200	200
261	VEHICLE MAINTENANCE	8,301	8,000	8,000	7,000	7,000
262	OFFICE EQUIP MAINT	1,324	1,500	1,500	1,500	1,500
266	BUILDING MAINTENANCE	868	3,000	3,000	3,000	3,000
282	CAR ALLOWANCE	4,200	4,200	4,200	4,200	4,200
283	TRAVEL/TRAINING EXPENSE	4,720	5,500	5,500	6,500	6,500
288	COMPLIMENTARY MEALS	459	500	369	400	400
290	CREDIT CARD FEES	3,656	5,000	5,000	5,000	5,000
298	CONT SVCS-PEST CONTROL	216	300	300	300	300
319	OFFICE/INSPECTION SUPPLIES	5,889	7,500	7,000	7,000	7,000
322	O.S.H.A.-FIRST AID KITS	192	300	300	200	200
324	JANITORIAL SUPPLIES	474	800	800	800	800
326	CLOTHING EXPENSE	2,048	2,100	2,100	1,800	1,800
328	EDUCATIONAL SUPPLIES	187	3,500	0	0	0
331	GASOLINE EXPENSE	11,187	10,900	10,900	10,900	10,900
511	INS-BLDGS & CONTENTS	715	700	700	900	900
512	INS-VEHICLES & EQUIP	1,185	1,200	848	1,100	1,100
513	INS-GENERAL LIABILITY	1,763	1,700	1,831	2,200	2,200
514	WORKER'S COMPENSATION	14,948	15,300	15,091	18,100	18,100
519	INS-EMPLOYEE BONDS	40	100	100	100	100
591	PLANNING COMMISSION	5,428	4,000	4,000	4,000	4,000
592	BOARD OF ZONING APPEALS	524	700	700	700	700
593	HISTORIC ZONING COMMISSION	531	700	700	700	700
599	MISCELLANEOUS EXP	196	500	500	500	500
<b>Subtotal:</b>		<b>99,977</b>	<b>102,800</b>	<b>98,239</b>	<b>101,600</b>	<b>101,600</b>
<b>Capital outlay and debt service:</b>						
949	OFFICE EQUIPMENT	2,526	1,500	1,500	0	0
<b>Subtotal:</b>		<b>2,526</b>	<b>1,500</b>	<b>1,500</b>	<b>0</b>	<b>0</b>
<b>TOTAL</b>	<b>DEPARTMENT 41710</b>	<b>737,963</b>	<b>799,200</b>	<b>745,979</b>	<b>729,700</b>	<b>729,700</b>

# Cleveland Police Department



# Police Department



## *Police Department*

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

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

The Police Department is funded primarily from this budget within the General Fund. However, other resources that are funded are the Drug Enforcement Fund and Byrne Memorial Justice Assistance Grants.

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

The department is active in the community providing services such as Neighborhood Watch Program, Citizen’s Police Academy, Public Service Unit, School Crossing Guards and provides services for Annual Events such as the Festival of Cultures, July 4<sup>th</sup> Fireworks Display, Halloween Block Party and Christmas Parade in addition to the various other special events throughout the year.

The department is currently working to achieve accreditation by CALEA – The Commission on the Accreditation for Law Enforcement Agencies, Inc. Assessments are to be completed in FY2010 and accreditation is anticipated by May 2009.

EXPENDITURE SUMMARY	FY 2008 Actual	FY 2009 Budgeted	FY 2010 Proposed	Percentage Increase
Personnel Expenditures	\$6,775,539	\$6,995,830	\$6,968,700	-0.39%
Operating Expenditures	\$1,300,476	\$1,452,002	\$1,414,800	-2.6%
Capital Outlay & Debt Service	\$37,526	\$21,400	\$16,000	-25.3%
Total Expenditures	\$8,113,541	\$8,469,232	\$8,399,500	-0.83%

***Goals and Objectives:***

- Reduce the number of larcenies by 10% next fiscal year.
- Reduce alcohol-related accidents by 10% in FY2010.
- Reduce traffic accidents with injury by 10% next fiscal year.

***Performance Measures:***

Measure Description	FY2007 (Actual)	FY2008 (Actual)	FY2009 (Estimated)	FY2010 (Projected)
Population (Estimate)	38,669	38,921	39,173	39,565
# of Sworn Officers	92	92	90	90
Sworn Officers per 1,000 Population	2.37	2.36	2.30	2.28
# Job-related Injuries	4	2	2	2
Traffic Accidents	2,982	2,746	1,432	1,400
Traffic Accidents w/ Injury	277	300	148	125
Traffic Accidents – Alcohol Related	56	51	25	20
Response Time (in minutes)	7.16	7.45	6.94	6.00
DUI Citations/Arrests	245	235	112	120
<i>FBI Part I Crime Statistics:</i>				
Homicide	0	2	1	1
Rape	36	23	15	10
Robbery	52	39	20	35
Assault	798	940	501	500
Burglary	424	380	242	300
Larceny	1,661	1,636	771	800
Automobile Theft	144	91	43	50

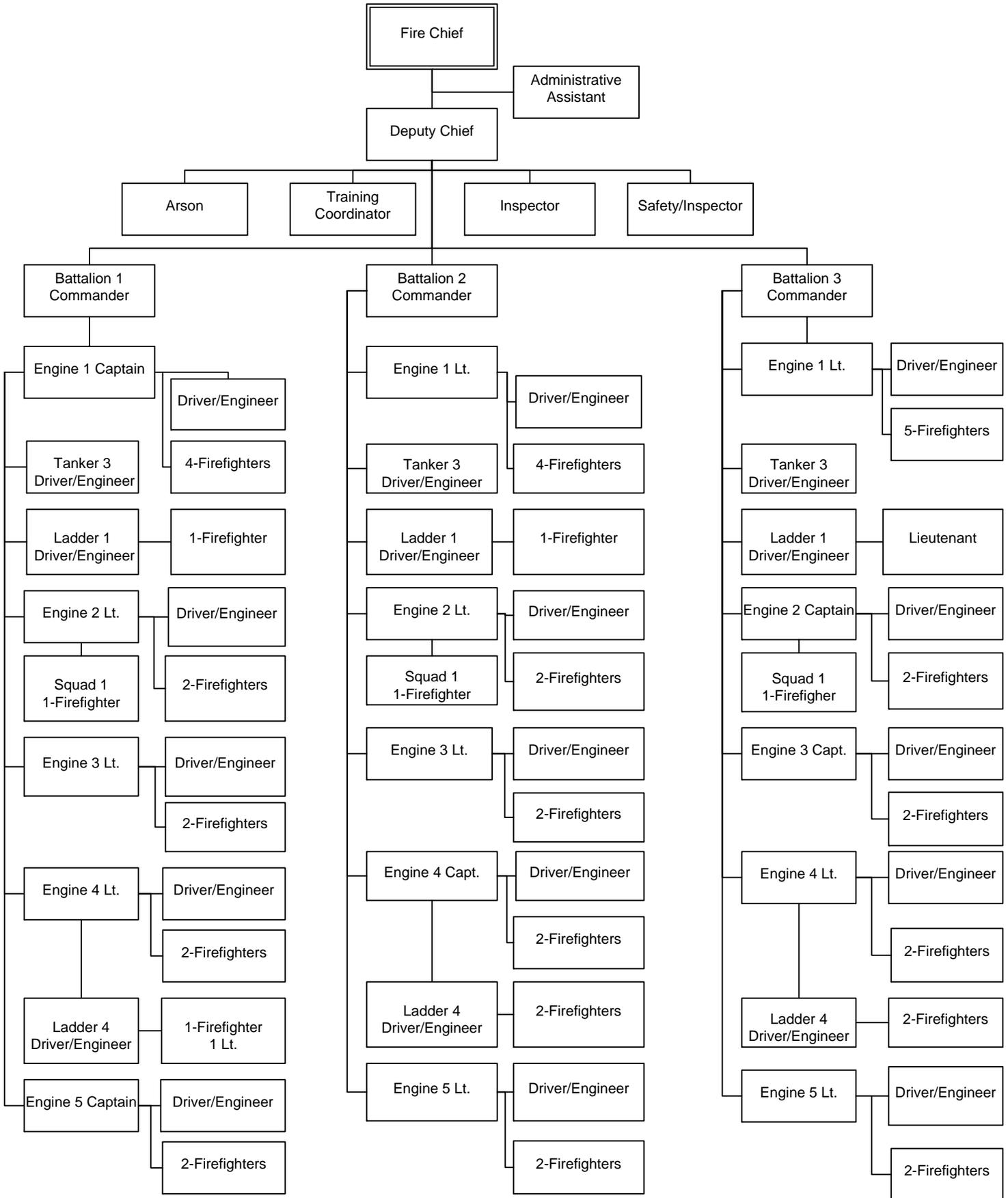
OBJECT CODE	FUND 110-GENERAL FUND	DEPT-42100-POLICE DEPARTMENT				
		2007-2008 ACTUAL	2008-2009 ORIGINAL BUDGET	2008-2009 AMENDED BUDGET	2009-2010 REQUESTED	2009-2010 PROPOSED
<b>Personnel and fringe benefits:</b>						
111	SALARIES	4,322,291	4,529,100	4,284,230	4,264,000	4,264,000
112	OVERTIME	182,427	183,000	275,000	275,000	275,000
115	ACCUMULATED HOLIDAY PAY	5,701	5,000	10,000	12,500	12,500
117	SALARIES-SCHOOL PATROL	66,179	71,200	71,200	74,400	74,400
119	SUPPLEMENTAL PAY	2,025	2,400	2,400	1,800	1,800
121	STATE GRANT-IN SERVICE	52,200	55,200	55,200	55,200	55,200
122	OVERTIME-CONT SVCS	50,699	0	0	0	0
131	SERVICE AWARDS	2,525	1,500	1,800	2,500	2,500
132	LONGEVITY	57,994	56,200	56,200	52,000	52,000
133	SOLD VACATION	46,385	46,000	46,000	46,000	46,000
134	CHRISTMAS BONUS	13,910	12,800	13,320	13,100	13,100
135	COLLEGE PAY	10,410	10,000	9,380	9,100	9,100
140	DENTAL INSURANCE	44,275	48,500	46,500	51,000	51,000
141	SOCIAL SECURITY TAXES	346,462	366,400	364,700	370,000	370,000
142	HEALTH INSURANCE EXP	627,144	716,700	690,700	711,100	711,100
143	RETIREMENT EXP	848,159	975,500	940,500	927,400	927,400
144	LIFE/DISABILITY INSURANCE	54,048	61,200	58,200	52,700	52,700
147	UNEMPLOYMENT COMP	4,323	2,200	2,200	2,200	2,200
148	EDUCATION REIMBURSEMENT	4,984	5,700	4,200	4,200	4,200
149	WORKER'S COMP CLAIMS	3,094	5,000	10,000	10,000	10,000
191	LAUNDRY & DRY CLEANING	19,608	23,000	20,000	20,000	20,000
192	EMPLOYEE PHYSICALS	7,235	29,600	29,600	10,000	10,000
193	RECRUIT/PRE-EMPLOY TESTS	1,473	1,500	1,500	1,500	1,500
194	UNIFORMS-SCHOOL PATROL	1,988	4,000	3,000	3,000	3,000
<b>Subtotal:</b>		<b>6,775,539</b>	<b>7,211,700</b>	<b>6,995,830</b>	<b>6,968,700</b>	<b>6,968,700</b>
<b>Operating expenditures:</b>						
211	POSTAGE EXPENSE	2,791	1,500	1,500	1,500	1,500
216	LEASE-RADIO TOWER	3,833	4,500	4,500	4,500	4,500
217	CONT SVCS-VEHICLES	6,535	5,600	5,600	5,600	5,600
218	COMMUN. REPL. - NON-MOBILE	3,896	10,500	10,500	10,500	10,500
219	PAGER EXPENSE	1,787	1,900	400	0	0
221	PRINTING EXPENSE	5,899	10,000	10,000	10,000	10,000
233	SUBSC & MEMBERSHIPS	3,568	3,900	3,900	3,900	3,900
235	ACCREDITATION	3,993	10,000	12,000	5,000	5,000
237	ADVERTISING EXPENSE	777	600	600	600	600
241	UTILITIES	86,142	90,700	90,700	90,700	90,700
245	TELEPHONE EXPENSE	111,938	87,900	112,900	112,900	112,900
249	NCIC COMPUTER LINE	8,195	8,000	8,000	8,000	8,000
261	VEHICLE MAINTENANCE	286,112	360,000	360,000	360,000	360,000
262	SMALL EQUIP REP/REPLCMNT	1,427	2,000	2,000	2,000	2,000
263	COPIER MAINTENANCE	1,983	2,500	2,500	2,500	2,500
266	BUILDING MAINTENANCE	11,327	13,000	15,500	15,500	15,500
283	TRAVEL/TRAINING EXPENSE	41,974	45,000	45,000	33,800	33,800
288	MUTUAL AID MEALS	2,391	1,000	2,300	1,500	1,500
299	JANITORIAL CONTRACT	29,023	30,000	30,000	30,000	30,000
311	POLICE SUPPLIES	3,607	5,000	5,000	5,000	5,000
313	BATTERIES	1,859	2,000	2,000	2,000	2,000
314	DVD-VIDEO/AUDIO	775	1,000	1,500	1,000	1,000
315	DETECTIVE SUPPLIES	910	2,000	2,000	2,000	2,000
316	FILM	0	500	500	0	0
317	CRIME SCENE UNIT SUPPLIES	2,746	2,500	2,500	2,500	2,500
318	SRT SUPPLIES	6,585	6,500	6,500	6,500	6,500
319	OFFICE EXPENSE	26,702	24,000	24,000	26,000	26,000

FUND 110-GENERAL FUND		DEPT-42100-POLICE DEPARTMENT				
OBJECT CODE		2007-2008 ACTUAL	2008-2009 ORIGINAL BUDGET	2008-2009 AMENDED BUDGET	2009-2010 REQUESTED	2009-2010 PROPOSED
320	PROTECTIVE VESTS-FED GRANT	9,668	0	4,612	0	0
321	PROTECT. VESTS-CITY FUNDED	9,558	12,000	11,000	11,000	11,000
322	OSHA SAFETY SUPPLIES	577	500	500	500	500
324	JANITORIAL SUPPLIES	2,052	1,500	1,500	1,500	1,500
326	UNIFORMS	34,747	52,000	52,000	52,000	52,000
327	AMMUNITION	18,492	35,000	35,000	35,000	35,000
328	CRIME PREVENTION	4,081	1,500	14,166	1,500	1,500
331	GASOLINE EXPENSE	249,576	230,000	230,000	230,000	230,000
339	VIDEO MAINTENANCE	734	1,500	1,500	1,500	1,500
396	CANINE EXPENSE	2,671	5,000	4,500	4,500	4,500
511	INS-BLDGS & CONTENTS	11,764	11,000	11,427	11,400	11,400
512	INS-VEHICLES & EQUIP	41,595	38,000	40,498	40,500	40,500
513	INS-GENERAL LIABILITY	65,404	65,000	91,828	91,900	91,900
514	WORKER'S COMPENSATION	180,794	185,000	180,164	180,200	180,200
521	INS-EMPLOYEE BONDS	290	300	300	300	300
542	COMPUTER SOFTWARE SUPPORT	500	500	500	500	500
599	MISCELLANEOUS	1,278	500	500	500	500
770	HONOR GUARD EXPENSES	571	2,000	1,500	1,500	1,500
771	VOLUNTEER SERVICES	3,472	5,500	4,500	4,500	4,500
772	INVESTIGATIVE FUNDS	1,000	2,000	2,000	2,000	2,000
774	SEX OFFENDER REGISTRY	4,877	0	2,107	500	500
<b>Subtotal:</b>		<b>1,300,476</b>	<b>1,380,900</b>	<b>1,452,002</b>	<b>1,414,800</b>	<b>1,414,800</b>
<b>Capital outlay and debt service:</b>						
941	GUNS/TASERS REPLACEMENT	17,535	15,000	15,000	11,200	11,200
942	SMALL EQUIPMENT	5,802	2,000	2,000	1,500	1,500
947	OFFICE EQUIPMENT	3,230	2,000	2,000	1,500	1,500
948	COMPUTER EQUIPMENT	10,959	2,400	2,400	1,800	1,800
<b>Subtotal:</b>		<b>37,526</b>	<b>21,400</b>	<b>21,400</b>	<b>16,000</b>	<b>16,000</b>
<b>TOTAL</b>	<b>DEPARTMENT 42100</b>	<b>8,113,541</b>	<b>8,614,000</b>	<b>8,469,232</b>	<b>8,399,500</b>	<b>8,399,500</b>

# Cleveland Fire Department



# Cleveland Fire Department



## ***Fire Department***

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

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

The department was evaluated by ISO in 2006 and retained its ISO rating of 3 for City residents.

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

The department is a member of Tri-State Mutual Aid Association and has a cooperative working relationship with the Bradley County Fire/Rescue (BCFR) and the Bradley County Emergency Medical Service (BCEMS). BCFR provides backup vehicle extrication and hazardous materials responses. BCEMS provides emergency medical services and transport. BCEMS is currently being housed in two city stations to improve response time for health emergencies. Beginning February 1, 2009, the Cleveland Fire Department began offering emergency medical first response to citizens who live within the city limits. This additional service is offered in cooperation with the Bradley County Emergency Medical Service and it is something personnel have been jointly training and preparing for in the previous 18-24 months. This service is being offered utilizing existing personnel with no additional personnel cost.

The CFD currently provides fire inspections and public education services through the Fire Inspector and the Arson Division. Due to enormous growth in the City, the CFD now utilizes Engine Companies to perform inspections and pre-fire planning. This enables the department to keep up with the vast number of inspections that must be performed both annually and semi-annually.

The CFD currently, through its proactive training department, certified several personnel as Hazardous Materials Technicians. This enables the department to begin to provide this service for citizens, as well as strengthen its position within its 10 county regional Hazmat response team. The CFD houses a new Hazardous Materials Response Unit at its new Station 5 on Freewill Road. This unit is the lead vehicle utilized for not only the citizens of Cleveland, but as a part of the regional response team to be activated during a terrorist attack or a major hazardous materials incident.

The department also provides fire suppression services in the fringe area outside the city limits. The CFD is able to provide a Class 4 ISO rating to all residents within this area. A five year contract with Bradley County provides funding for these services. The contract is adjusted each July according to the consumer price index (CPI) for the previous calendar year. The General Fund will receive \$ 1,822,200 from Bradley County in FY2010, an increase of 0.1%.

The CFD is striving to be a pro-active, customer oriented department by providing not only fire suppression, but also education using state of the art equipment to educate seniors and children. In 2006, a Fire Safety House was placed in service. The Fire Prevention staff used the Fire Safety House to educate more than 1,500 people on fire safety in 2008. All city schools and daycares were visited as part of Fire Prevention month in October.

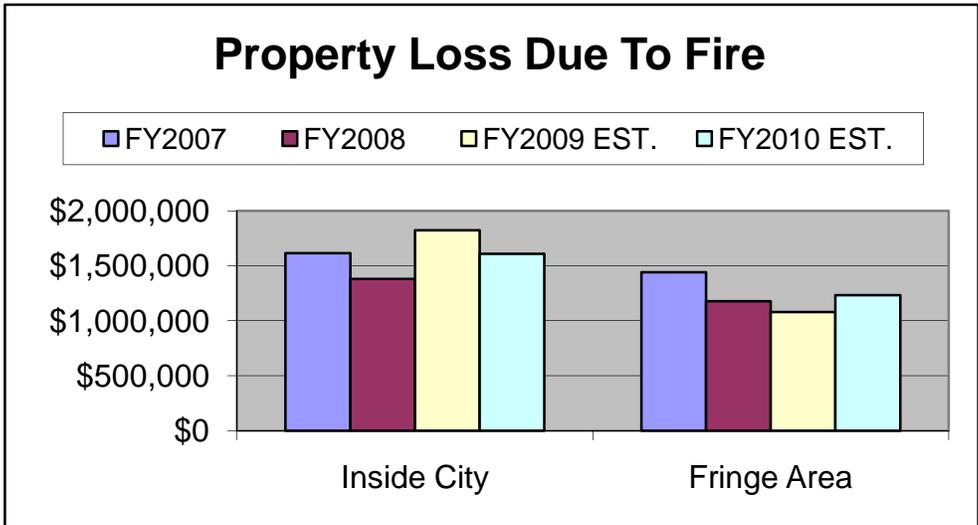
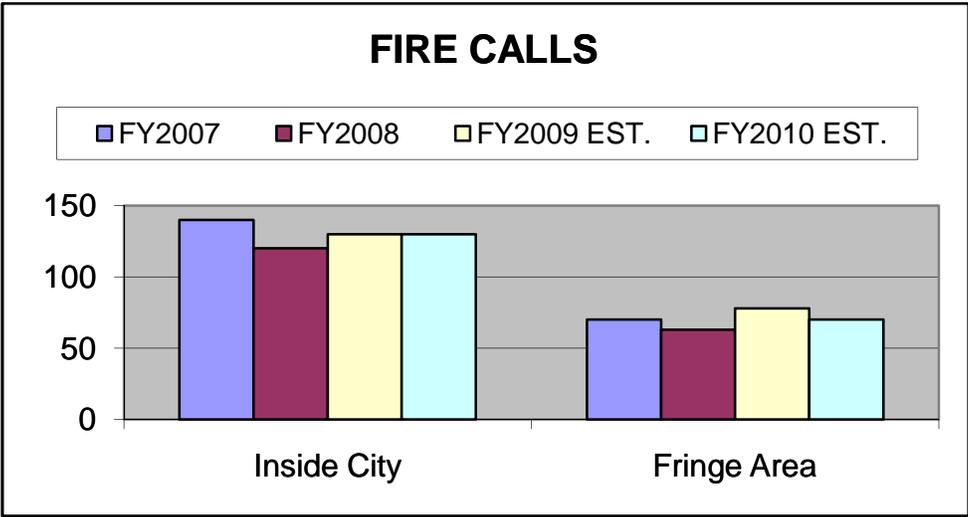
EXPENDITURE SUMMARY	FY 2008 Actual	FY 2009 Budgeted	FY 2010 Proposed	Percentage Increase
Personnel Expenditures	\$6,796,507	\$7,019,400	\$6,929,700	-1.3%
Operating Expenditures	\$710,033	\$666,908	\$691,300	3.7%
Capital Outlay & Debt Service	\$71,583	\$21,900	\$19,000	-13.8%
Total Expenditures	\$7,578,123	\$7,708,208	\$7,640,000	-0.9%

***Goals and Objectives:***

- Reduce the loss of property from fire by 4% in FY2010.
- Continue to increase inspections by the Inspection Department.
- Increase number of public information classes with the new Fire Safety House by 10% using fire education in schools, civic organizations and classes at the firehalls.
- Reduce response time by 15 seconds

**Performance Measures:**

Measure Description	FY2007 (Actual)	FY2008 (Actual)	FY2009 (Estimated)	FY2010 (Projected)
Property Loss (\$) due to fire in City	\$1,614,850	\$1,381,635	\$1,827,600	\$1,608,028
Property Saved (\$) in City	\$59,361,425	\$71,116,600	\$83,000,000	\$71,159,341
Property Loss (\$) due to fire in Fringe Area	\$1,441,860	\$1,178,050	\$1,080,000	\$1,233,303
Property Saved (\$) in Fringe Area	\$4,879,070	\$2,765,240	\$2,877,656	\$3,507,322
# of Fatalities in City/Fringe Area	1	7	1	0
# of Injuries in City/Fringe Area	6	7	4	0
# of Certified Fire Personnel	86	90	90	90
# of 1 <sup>st</sup> Responders	46	54	54	54
# of EMTs	18	21	21	21
# of Paramedics	4	5	5	5
<i>Population</i>				
City	38,669	38,921	39,173	39,565
Fringe	22,385	22,609	22,835	23,063
Fire Service cost per 1,000 population (City and Fringe)	\$111,661	\$124,252	\$124,310	\$121,990
Fire Inspections per 1,000 population (City only)	63.59	76.39	76.20	75.82
# of Buildings inspected (City only)	2,459	2,973	2,985	3,000
# of Fire education classes in schools & day cares	50	60	65	70
Structure/Vehicle fire calls per 1,000 population (City and Fringe)	3.44	2.97	3.35	3.19
# of Structure/vehicle fire calls in City	140	120	130	130
# of Structure/vehicle fire calls in Fringe Area	70	63	78	70
Fire Cause Determined	98%	98%	98%	98%
Restricted duty during the year	0	0	0	0
Cost per Structure/vehicle fire call	\$31,272	\$41,411	\$37,059	\$38,200
Average Response Time from Dispatch	4 min/30 sec	4 min/30 sec	4 min/30 sec	4 min/30 sec



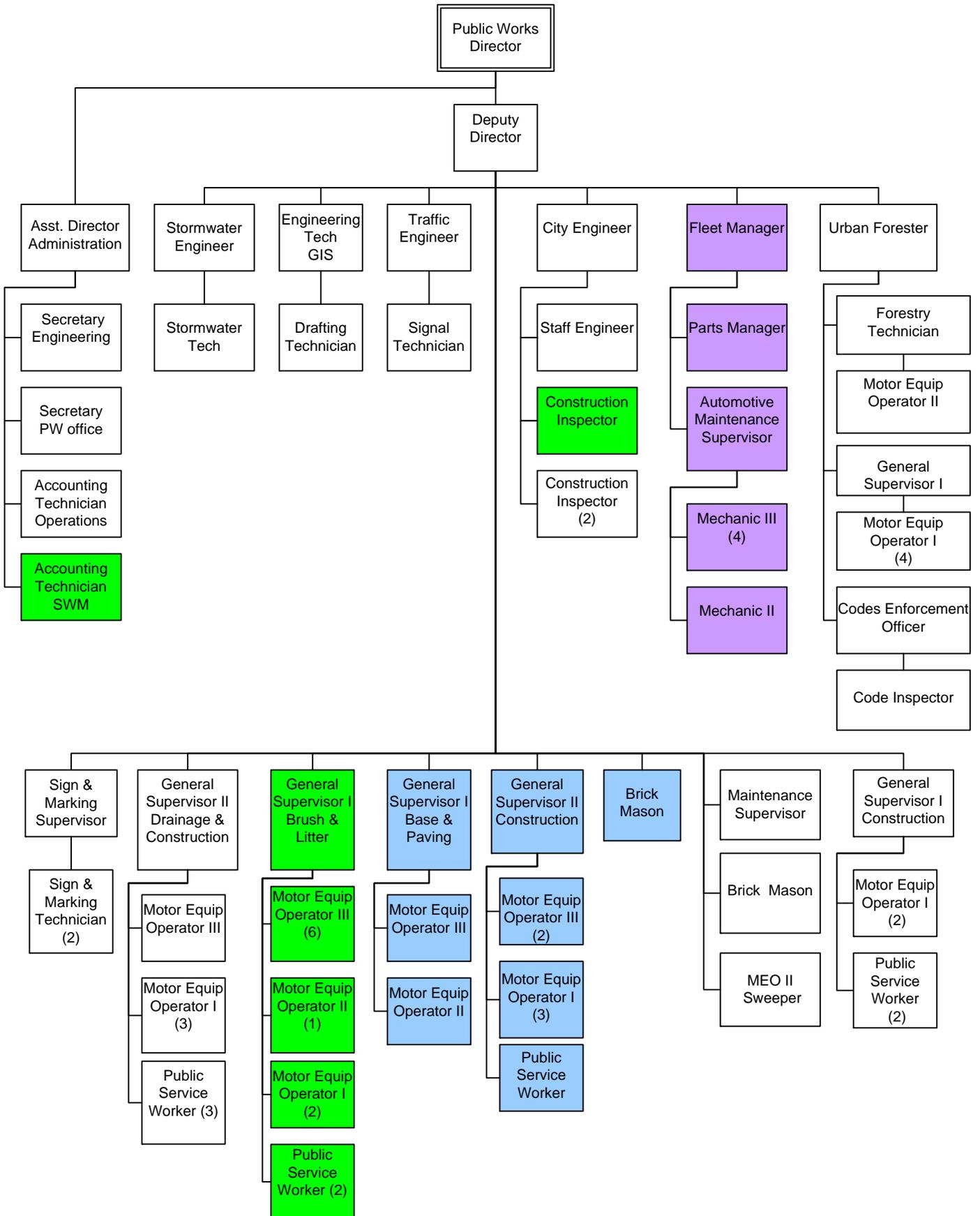
OBJECT CODE	FUND 110- GENERAL FUND	DEPT-42200- FIRE PROTECTION				
		2007-2008 ACTUAL	2008-2009 ORIGINAL BUDGET	2008-2009 AMENDED BUDGET	2009-2010 REQUESTED	2009-2010 PROPOSED
<b>Personnel and fringe benefits:</b>						
111	SALARIES	4,448,696	4,552,000	4,360,000	4,250,000	4,250,000
112	OVERTIME	131,872	150,000	180,000	180,000	180,000
118	FIRE RUNS	23,544	30,000	30,000	30,000	30,000
119	SUPPLEMENTAL PAY	48,294	45,600	45,600	70,500	70,500
121	STATE GRANT-IN SVC	48,600	48,600	48,600	57,600	57,600
131	SERVICE AWARDS	1,975	1,600	1,600	2,400	2,400
132	LONGEVITY	75,125	56,200	56,200	46,600	46,600
133	SOLD VACATION	11,304	11,000	11,000	11,000	11,000
134	CHRISTMAS BONUS	9,962	10,600	9,000	10,600	10,600
135	COLLEGE PAY	1,900	1,800	1,800	1,100	1,100
140	DENTAL INSURANCE	44,668	51,900	51,900	54,800	54,800
141	SOCIAL SECURITY TAXES	345,026	375,400	365,000	356,500	356,500
142	HEALTH INSURANCE EXP	638,895	816,000	800,000	822,600	822,600
143	RETIREMENT EXP	875,946	964,100	945,000	926,500	926,500
144	LIFE/DISABILITY INSURANCE	54,707	57,400	57,400	50,600	50,600
148	EDUCATION REIMBURSEMENT	7,764	4,300	5,800	8,400	8,400
149	WORKER'S COMP CLAIMS	6,092	6,500	6,500	6,500	6,500
191	LAUNDRY & DRY CLEANING	16,638	18,000	18,000	18,000	18,000
192	IMMUNIZATIONS & PHYSICALS	5,499	26,000	26,000	26,000	26,000
<b>Subtotal:</b>		<b>6,796,507</b>	<b>7,227,000</b>	<b>7,019,400</b>	<b>6,929,700</b>	<b>6,929,700</b>
<b>Operating expenditures:</b>						
211	POSTAGE EXPENSE	546	500	500	500	500
218	COMMUNICATIONS REPLCMT	2,985	4,000	4,000	4,000	4,000
221	PRINTING EXPENSE	775	500	500	500	500
233	SUBSC. & MEMBERSHIPS	3,004	2,700	2,700	2,700	2,700
235	LICENSE/CERTIFICATION RENEWAL	0	0	0	1,400	1,400
237	ADVERTISING EXPENSE	953	500	500	500	500
241	UTILITIES	98,057	103,700	103,700	117,700	117,700
245	TELEPHONE EXPENSE	85,079	54,000	54,000	66,300	66,300
260	APPARATUS/EQUIP TESTS	2,399	3,900	3,900	3,900	3,900
261	VEHICLE MAINTENANCE	65,093	70,000	70,000	70,000	70,000
262	SMALL EQUIP-REPAIR/REPLC	860	2,800	1,800	2,800	2,800
263	COPIER MAINTENANCE	1,776	1,800	1,800	1,800	1,800
266	BUILDING MAINTENANCE	31,287	30,000	30,000	30,000	30,000
269	VEHICLE BODY REPAIR	0	2,000	2,000	2,000	2,000
283	TRAINING/TRAVEL	27,919	28,000	28,000	21,000	21,000
284	TRAINING/EDUCATIONAL MATERIAL	3,000	3,000	3,500	3,500	3,500
288	MUTUAL AID MEALS	2,290	1,000	3,000	1,000	1,000
309	TOWELS/CLOTHS	129	800	800	800	800
313	BATTERIES	772	1,000	1,000	1,000	1,000
316	ELECTRONICS-CAMERA SUPP	441	500	500	500	500
319	OFFICE EXPENSE	8,044	6,500	6,500	6,500	6,500
320	ARSON EXPENSE	1,096	2,000	2,000	2,000	2,000
322	SAFETY EXPENSE	4,179	4,500	4,500	4,500	4,500
324	JANITORIAL SUPPLIES	14,796	17,000	17,000	17,000	17,000
325	BEDDING	518	1,000	1,000	1,000	1,000
326	UNIFORM EXPENSE	48,044	49,000	43,800	49,000	49,000
327	VEHICLE GRAPHICS-NFPA 150	8	500	500	500	500
329	OPERATING SUPPLIES	4,720	2,000	2,000	2,000	2,000
331	GASOLINE EXPENSE	66,041	57,500	57,500	57,500	57,500
338	APPLIANCES-REPAIR/REPLC	1,897	2,000	2,000	2,000	2,000
398	EXTINGUISHER REFILLS	458	1,000	2,000	2,000	2,000
511	INS-BLDGS & CONTENTS	8,444	8,500	8,357	8,400	8,400
512	INS-VEHICLES & EQUIP	30,133	30,000	24,545	24,600	24,600

FUND 110- GENERAL FUND		DEPT-42200- FIRE PROTECTION				
OBJECT CODE		2007-2008 ACTUAL	2008-2009 ORIGINAL BUDGET	2008-2009 AMENDED BUDGET	2009-2010 REQUESTED	2009-2010 PROPOSED
<b>Personnel and fringe benefits:</b>						
513	INS-GENERAL LIABILITY	37,534	36,000	35,445	35,400	35,400
514	WORKER'S COMPENSATION	139,003	142,000	142,461	142,500	142,500
599	MISCELLANEOUS	754	500	1,100	500	500
771	PUBLIC INFORMATION	0	500	500	500	500
772	CITY FUNDED-HONOR GUARD	347	1,000	1,000	1,000	1,000
773	FIRE PREVENTION PROG	2,687	2,500	2,500	2,500	2,500
777	DONATION EXPENSE	13,965	0	0	0	0
<b>Subtotal:</b>		<b>710,033</b>	<b>674,700</b>	<b>666,908</b>	<b>691,300</b>	<b>691,300</b>
<b>Capital outlay and debt service:</b>						
943	OFFICE EQUIPMENT	695	1,400	1,400	1,000	1,000
946	EQUIP-BREATHING APPARATUS	2,561	15,000	15,000	15,000	15,000
947	FURNITURE	1,448	2,900	4,200	2,200	2,200
949	COMPUTER EQUIPMENT	465	0	300	0	0
953	SMALL EQUIPMENT	634	1,000	1,000	800	800
954	EXERCISE EQUIPMENT	356	0	0	0	0
955	WELLNESS CENTER	65,424	0	0	0	0
<b>Subtotal:</b>		<b>71,583</b>	<b>20,300</b>	<b>21,900</b>	<b>19,000</b>	<b>19,000</b>
<b>TOTAL</b>	<b>DEPARTMENT 42200</b>	<b>7,578,123</b>	<b>7,922,000</b>	<b>7,708,208</b>	<b>7,640,000</b>	<b>7,640,000</b>

# Public Works



# Public Works Department



## ***Public Works Department***

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

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

The department receives operating funding from four separate funds: the General Fund, Solid Waste Management Fund, State Street Aid Fund and the Storm Water Management Fund. The General Fund contains four budgets: Public Works-Operations, Engineering, Street Lighting & Signals, and Landscaping Maintenance. Two other divisions of Public Works are funded through the Brush Chipping Fund and the Fleet Management Fund.

The Public Works Operations budget includes funding for the Public Works Director, Deputy Director, and Assistant Director for Administration. The administration area covers all the secretarial and technical financial support personnel. The operations area includes all personnel except those working in Solid Waste and State Street Aid. Those employees are funded in the Solid Waste Management Fund and the State Street Aid Fund. The Operations Division also receives funding for equipment debt service from the State Street Aid and Storm Water Management Funds.

The Operations Division handles street cut repairs and inspections, new street and drainage construction inspections, pothole and crack sealing repairs, drainage construction, repair, and cleaning, snow removal, street sweeping, and the annual repaving projects. The City's utility street cut policy requires anyone wanting to cut a street or sidewalk to get a permit from Public Works. The excavation must be sawed evenly, backfilled with flowable fill (under the construction inspector's supervision) to within 4" of the surface, and cured for at least two days before the City installs asphalt patch. The fees generated by the permit offset the cost of inspection and patching, and the resulting surface will not buckle or sink. Street routes are swept using the same twice-a-month brush collection schedule. The City's policy 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 worse case scenario and 5 being the best). Therefore, a street graded “1” would need immediate attention and a grade of “2 through 5” means streets would be re-evaluated in two through five years consecutively. The annual list takes into consideration multiple street cuts and/or construction projects by Cleveland Utilities or other contractors.

Several years ago the Public Works Department implemented a computerized, networked complaint tracking and work order system. One of the main features of this system is the capability of city departments to be able to view the status of requests and work orders when responding to citizen calls and complaints. Cartegraph has since been expanded to service twenty-four divisions within the city. To date we have a citizen library of 3,931 residents and a total of 2,953 work orders were logged last year. This system has proven to be one of the department’s best assets.

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

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

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

There are other projects the Public Works Department endeavors to complete during this fiscal year, which are 1) the drainage work for the Safe Route to School Sidewalk Project along Wildwood Avenue, Dalton Pike, and 20<sup>th</sup> Street SE, 2) Greenway Phase 6B – section of path beginning at Mouse Creek Road and continuing along South Mouse Creek for about 2200 feet to the north near the existing Cleveland Utility Sanitary Sewer Storage Tank Project, and 3) Greenway Phase IV – path from Raider Drive to the existing Tinsley Park Trail. Public Works is in-process of completing the 20<sup>th</sup> Street Improvement Project for the new Mayfield School in conjunction with Cleveland City Schools. This project includes drainage, constructing a retaining wall, street widening, relocation of utility poles, sidewalk, curb, gutter, and paving.

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

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

The Engineering Division worked with CTI, the consulting engineers, to complete the Woolen Mill Branch Detention Projects on East Street @ 6<sup>th</sup> Street SE and on 18<sup>th</sup> Street SE @ Wilson Avenue. Construction of the detention ponds reduced flooding at Maytag Cooking Products (Whirlpool Corp.), and a number of other properties in the drainage basin. The project was funded from multiple sources including two Federal Emergency Management Agency (FEMA) grants for \$1,431,225, a Tennessee Fast Track Infrastructure Industrial Program grant for \$476,000, and a \$525,000 EPA Stag grant which was secured due to the efforts of Congressman Zach Wamp. The project will preserve jobs, promote additional private investment at the city’s largest employer and mitigate a serious flooding problem for a number of property owners. The Southeast Tennessee Development District (SETDD) provided administrative services for this project.

The Engineering Division completed design of Greenway Phase 6 (from Mouse Creek Road to Paul Huff Parkway). About 900 feet of the northern section near Paul Huff Parkway was completed by Public Works and by bid contract. The Public Works Department is planning for construction of the remaining portion after the right-of-way is obtained. The anticipated start date is middle to late March 2009. The Engineering Division is currently preparing design drawings and bid specifications for the following projects 1) Greenway Phase 4 – path connecting the existing path at Raider Drive to the Tinsley Trail, 2) Safe Routes to School Sidewalk Project for the Blythe Bower Elementary School (proposed sidewalk along Wildwood Avenue/Dalton Pike to Blythe Avenue, and sidewalk along Blythe Avenue from 20<sup>th</sup> Street SE to 18<sup>th</sup> Street SE), and 3) Greenway Phase 5 – paving the Tinsley Park walking trail and constructing a pedestrian bridge across South Mouse Creek to connect Greenway Phase 4 with Phase 6.

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

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

The traffic engineering department is primarily responsible for traffic signal warrant studies, signal design, signal timing and coordination plans, traffic counts, work zone design, street closure requests, traffic sign requests, maintaining an open dialogue with city residents about traffic concerns, assisting schools with traffic plans, and helping future developments meet the city and state traffic design standards. The traffic engineer is also responsible for reviewing and signing plans, speed limit reductions, warning signs for MUTCD and TDOT compliance, and conducting studies when necessary.

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

The staff addition of a traffic signal technician has allowed the department more versatility and allowed staff to be prompt in responding to the public's traffic concerns. Some of the most popular concerns are high speeds along neighborhood streets, parking signs, school traffic, and school zones. This employee has attended numerous traffic engineering training classes; including receiving the nationally recognized International Municipal Signal Association level one and level two certifications in both work zone and traffic signals.

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

The department has also established a communication line for the traffic signals along Paul Huff Parkway and the north end of Keith Street. This fiber optic communication line allows staff to coordinate the traffic signals along these arterials so that traffic will flow more smoothly. In addition to this the Tennessee Department of Transportation will begin installing a fiber optic system this year that will eventually allow staff remote visual and programming access to most of the traffic signals within the city limits.

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

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

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

The addition of the large document media center has enabled engineering staff to initialize an electronic plans review process, which eliminates the need for multiple paper copies of plans. It has been utilized for mass production drawings for current projects, rapid reproduction of single prints and plots direct from computer prints and archiving of valuable historical mapping and plan sets. An information database is being developed with this equipment for public works and the engineering division, which will make archived information quickly retrievable for staff members. This has also enabled a cleanup of older records, of which many were worn or damaged, and also eliminating documents which were requiring a lot of space for storage. Over a year of scanning documents, drawings and plans, etc. have been performed by office staff as well as temporary staff in order to create this vast database of knowledge. We currently have 80GB of compressed data and over 8,100 files that have been electronically archived.

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

The Public Works Landscape Maintenance Division is responsible for the care and maintenance of plant materials located on city-owned properties. This includes the care and maintenance of all trees on city-owned properties and the mowing and trimming of street rights-of-way, medians and state-owned routes within the city boundaries. Other activities include the planting of new trees along street rights-of-way and within city parks, flowerbed maintenance in street traffic islands, and Project Pride plantings.

During the last fiscal year, the Code Enforcement Division of Community Development was transferred to the Public Works Department. These employees were placed in the Landscaping Division, under the supervision of the Urban Forester. They interpret, apply, and enforce housing, property maintenance codes, and abandoned vehicle codes. These include areas of litter, high grass, weeds, abandoned properties, etc.

The expansion of the boundaries of the city limits increased the mowing responsibilities of the Landscaping Division. Additional staff and equipment have enabled this division to provide mowing for street rights-of-way, Greenway, and Hardwick Field Airport. For many years the city has paid an outside contractor to mow Hardwick Field. By providing this service in-house, funding has been retained to help cover the additional equipment cost.

With recent planting projects and annexation, there was a need to upgrade the Landscaping computerized tree inventory, which was accomplished in conjunction with the Tennessee Department of Agriculture, Forestry Division, through a \$20,000 matching grant. The tree inventory is a manual process which will count the trees, provide tree condition status, and finally will update the present computer inventory utilizing GPS equipment. This inventory also provides an effective planning and management program. This will give realistic budgetary needs to maintain the trees and reduce liability to the city, which is a safety issue.

The Public Works department will work with the new Municipal Airport Authority, continuing to be responsible for all maintenance and upkeep of the present airport facility. This includes utilizing staff for clerical, accounting, mowing, maintenance, engineering, storm water, or construction needs as is necessary. During the last fiscal year, maintenance staff worked with the new FBO up-grading the general overall appearance of the airport, including the lobby and hangar areas. They concentrated on safety issues as well.

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 2008 Actual	FY 2009 Budgeted	FY 2010 Proposed	Percentage Increase
Personnel Expenditures	\$1,354,422	\$1,345,713	\$1,276,600	-5.2%
Operating Expenditures	\$735,833	\$781,951	\$739,900	-5.4%
Capital Outlay & Debt Service	\$30,881	\$7,000	\$4,800	-31.5%
<b>Total Expenditures</b>	<b>\$2,121,136</b>	<b>\$2,134,664</b>	<b>\$2,021,300</b>	<b>-5.4%</b>

***PW Engineering Division:***

EXPENDITURE SUMMARY	FY 2008 Actual	FY 2009 Budgeted	FY 2010 Proposed	Percentage Increase
Personnel Expenditures	\$385,886	\$499,531	\$493,200	-1.3%
Operating Expenditures	\$60,094	\$33,445	\$37,500	12.2%
Capital Outlay & Debt Service	\$1,247	\$1,537	\$1,000	-35%
<b>Total Expenditures</b>	<b>\$447,227</b>	<b>\$534,513</b>	<b>\$531,700</b>	<b>-0.6%</b>

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

EXPENDITURE SUMMARY	FY 2008 Actual	FY 2009 Budgeted	FY 2010 Proposed	Percentage Increase
Personnel Expenditures	\$0	\$0	\$0	N/A
Operating Expenditures	\$823,370	\$957,925	\$1,053,500	10%
Capital Outlay & Debt Service	\$1,114	\$1,500	\$4,400	193.4%
<b>Total Expenditures</b>	<b>\$824,484</b>	<b>\$959,425</b>	<b>\$1,057,900</b>	<b>10.3%</b>

***PW Landscaping Maintenance:***

EXPENDITURE SUMMARY	FY 2008 Actual	FY 2009 Budgeted	FY 2010 Proposed	Percentage Increase
Personnel Expenditures	\$387,934	\$459,013	\$471,200	2.7%
Operating Expenditures	\$139,924	\$142,710	\$143,100	0.3%
Capital Outlay & Debt Service	\$520	\$750	\$800	6.7%
<b>Total Expenditures</b>	<b>\$528,378</b>	<b>\$602,473</b>	<b>\$615,100</b>	<b>2.1%</b>

**Goals and Objectives:**

- Complete the Georgetown Rd. & 25<sup>th</sup> St. Intersection Improvement Project.
- Construct at least \$40,000 of sidewalks.
- Continue to inspect and repave all utility cuts.
- Increase the level of pothole patching, utilizing service of new construction inspector.
- Provide in-house training on a greater level and increase training for all staff.
- Respond to complaints within two working days.
- Expand the networked complaint tracking and work order system within the city to all departments.
- Complete Woolen Mill Branch Detention Pond Projects.
- Complete document scanning at Public Works.

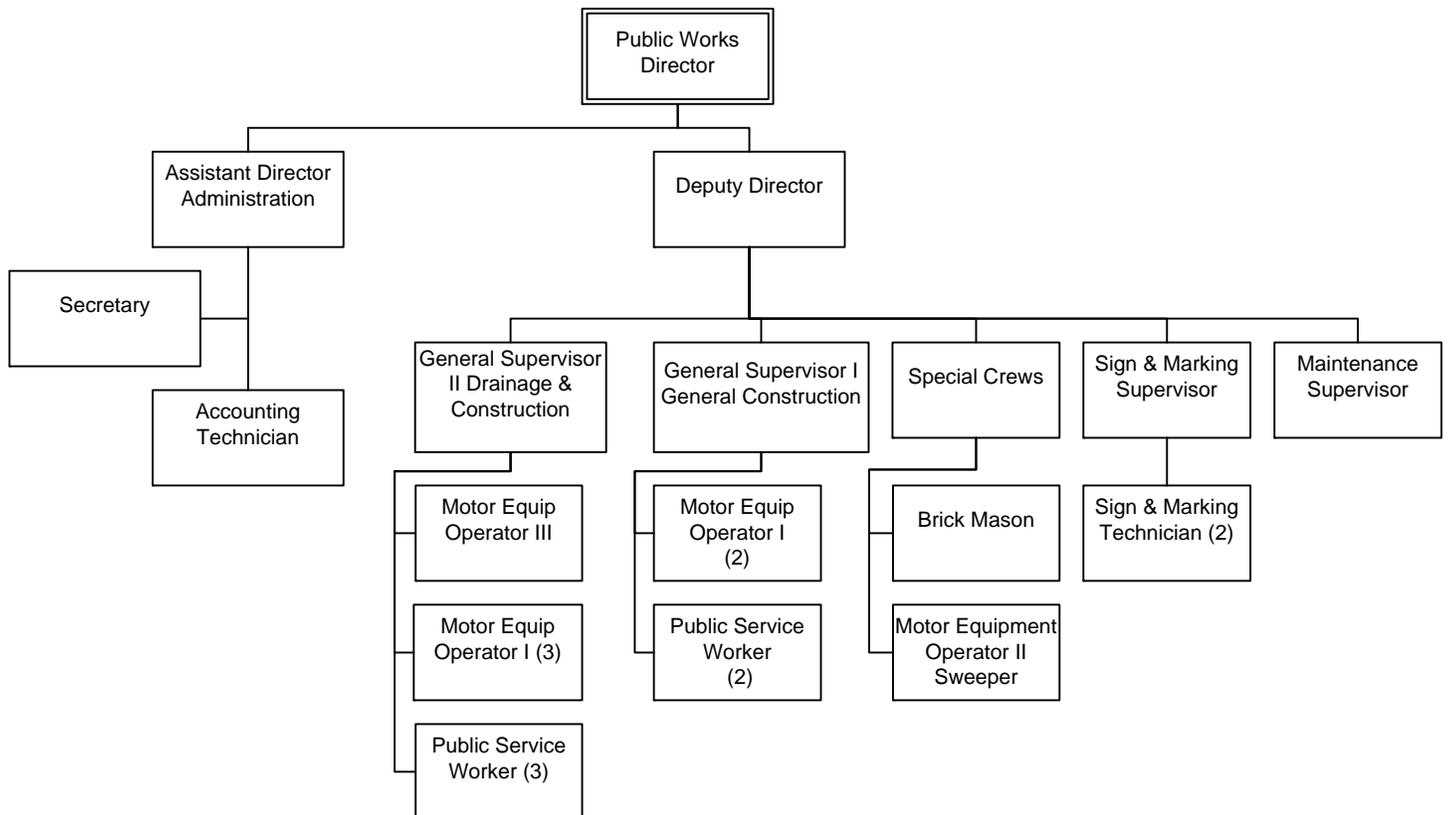
**Performance Measures:**

Measure Description	FY2007 (Actual)	FY2008 (Actual)	FY2009 (Estimated)	FY2010 (Projected)
Value of Street Repaving Contract	\$1,192,607	\$234,347	\$0	\$0
Value of Sidewalk, Curb, & Gutter Construction	\$73,819	\$184,503	\$41,484	\$35,000
# of Major Drainage Projects Completed	1	4	0	1
New Drainage Construction Costs (GASB)	\$463,043	\$467,924	\$142,000	\$150,000
Linear Feet of Drainage Pipe Installed	4,953	7,119	6,898	6,500
# of Stormwater Structures Installed	152	102	120	124
# of Street Lights Within Corporate City Limits	N/A	5,581	5,600	5,610
# of Traffic Signals (Red, Yellow, Green)	N/A	562	566	566
# of Utility Cut Permits	511	329	304	315
Value of Utility Cut Permits	\$82,663	\$57,805	\$57,693	\$59,780
# of Tons of Asphalt Used on Potholes	1,639	1,664	1,418	1,574
# Cubic Yards of Concrete/Flowable Fill for Street Cut Repair & Drainage Projects	300	600	600	500
# of Trees Trimmed Annually	3,519	2,660	1,700	2,500
# Trees Trimmed per employee (2)	1,759	1,330	850	1,250
# of Trees Planted Annually	93	113	150	150
# of CalLink complaints/work order requests	2,903	2,953	2,500	2,500
% of Complaints responded to within two working days	99.60%	99.75%	99.85%	100%
% of CalLink complaint/work orders completed/closed	96.42%	97.22%	92.00%	95.00%
# of CalLink complaint/work orders per 1,000 population	78.05	79.15	67.00	67.00

# *Public Works Operations*



# Public Works Operations Division



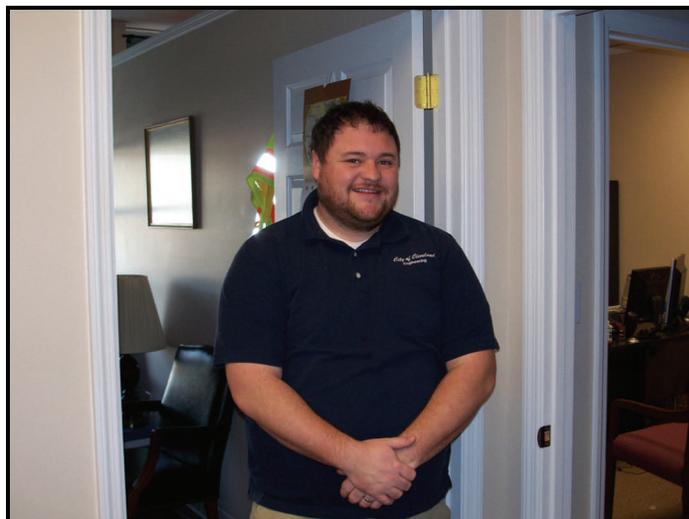
FUND 110-GENERAL FUND		DEPT-43110- PUBLIC WORKS OPERATIONS DIVISION				
OBJECT CODE		2007-2008 ACTUAL	2008-2009 ORIGINAL BUDGET	2008-2009 AMENDED BUDGET	2009-2010 REQUESTED	2009-2010 PROPOSED
<b>Personnel and fringe benefits:</b>						
111	SALARIES	883,043	958,800	869,955	822,300	822,300
112	OVERTIME	12,246	10,000	10,000	10,000	10,000
114	PART-TIME	12,971	11,200	11,200	11,100	11,100
119	SUPPLEMENTAL PAY	600	700	700	700	700
131	SERVICE AWARDS	425	1,000	1,000	500	500
132	LONGEVITY	10,800	11,700	10,250	13,100	13,100
133	SOLD VACATION	11,291	11,900	10,104	7,900	7,900
134	CHRISTMAS BONUS	2,599	2,800	2,700	2,600	2,600
135	COLLEGE PAY	750	800	175	200	200
140	DENTAL INSURANCE	11,499	13,100	12,692	11,800	11,800
141	SOCIAL SECURITY TAXES	66,583	77,200	71,353	66,900	66,900
142	HEALTH INSURANCE EXP	169,016	190,000	179,745	171,500	171,500
143	RETIREMENT EXPENSE	159,502	166,000	151,289	144,500	144,500
144	LIFE/DISABILITY INSURANCE	10,709	12,900	11,950	10,900	10,900
149	WORKER'S COMP CLAIMS	0	1,000	500	500	500
191	LAUNDRY & DRY CLEANING	408	700	100	0	0
192	PRE-EMPLOYMENT TESTING	0	300	0	0	0
197	SAFETY SHOES	1,980	2,500	2,000	2,100	2,100
<b>Subtotal:</b>		<b>1,354,422</b>	<b>1,472,600</b>	<b>1,345,713</b>	<b>1,276,600</b>	<b>1,276,600</b>
<b>Operating expenditures:</b>						
211	POSTAGE EXPENSE	215	300	300	300	300
221	PRINTING EXPENSE	215	300	200	200	200
233	SUBSC. & MEMBERSHIPS	1,236	1,000	400	400	400
237	ADVERTISING EXPENSE	244	500	200	200	200
241	UTILITIES	31,293	37,000	34,000	38,000	38,000
245	TELEPHONE EXPENSE	29,487	27,200	22,700	28,900	28,900
257	SURVEYS	4,175	3,000	3,000	3,000	3,000
262	SMALL EQUIPMENT MAINT-SIGNS	1,093	1,700	1,700	1,700	1,700
266	BUILDING MAINTENANCE	11,749	12,000	12,500	12,000	12,000
283	TRAVEL & TRAINING EXP	2,972	3,500	2,600	2,600	2,600
288	DEPT WK SESS/COMP MEALS	852	1,000	800	0	0
298	CONT SVCS-PEST CONTROL	878	1,200	1,200	1,200	1,200
319	OFFICE EXPENSE	5,432	7,000	7,000	7,000	7,000
321	OPERATING SUPPLIES	4,105	4,000	4,000	4,000	4,000
322	SAFETY SUPPLIES	1,003	1,200	1,200	1,200	1,200
324	JANITORIAL SUPPLIES	1,458	1,500	1,500	1,500	1,500
326	UNIFORM EXPENSE	18,733	16,000	9,700	10,000	10,000
331	GASOLINE EXPENSE	97,108	86,500	86,500	86,500	86,500
332	REPAIRS & PARTS	143,469	175,000	170,000	175,000	175,000
341	SIGN SHOP SUPPLIES	3,167	2,800	2,800	2,800	2,800
342	SIGN PARTS & SUPPLIES	10,789	40,000	58,938	40,000	40,000
344	MAJOR SAFETY MARKINGS	77,023	47,000	47,000	10,000	10,000
345	THERMOPLASTIC CONTRACT	18,210	22,500	22,500	22,500	22,500
471	PAVING & MATERIALS	190,133	225,000	224,200	225,000	225,000
511	INS-BLDGS & CONTENTS	6,694	7,300	6,600	6,600	6,600
512	INS-VEHICLES & EQUIP	11,969	11,700	10,024	10,000	10,000
513	INS-GENERAL LIABILITY	12,964	12,700	9,915	9,900	9,900
514	WORKER'S COMPENSATION	42,600	42,600	34,874	34,900	34,900
595	WORK SESSION/C-MAS DINNER	1,199	1,100	1,600	0	0
599	MISCELLANEOUS	747	500	500	500	500
781	SOFTBALL SPONSOR	1,975	0	0	0	0
799	INCENTIVE PROGRAM	2,646	3,500	3,500	4,000	4,000
<b>Subtotal:</b>		<b>735,833</b>	<b>796,600</b>	<b>781,951</b>	<b>739,900</b>	<b>739,900</b>

FUND 110-GENERAL FUND		DEPT-43110- PUBLIC WORKS OPERATIONS DIVISION				
OBJECT CODE		2007-2008 ACTUAL	2008-2009 ORIGINAL BUDGET	2008-2009 AMENDED BUDGET	2009-2010 REQUESTED	2009-2010 PROPOSED
<b>Capital outlay and debt service:</b>						
941	SMALL EQUIPMENT	3,879	4,000	5,000	3,000	3,000
942	SMALL EQUIPMENT-SIGNS	1,475	2,400	2,000	1,800	1,800
948	BROAD ST IMPROVEMENTS	25,527	0	0	0	0
<b>Subtotal:</b>		<b>30,881</b>	<b>6,400</b>	<b>7,000</b>	<b>4,800</b>	<b>4,800</b>
<b>TOTAL</b>	<b>DEPARTMENT 43110</b>	<b>2,121,136</b>	<b>2,275,600</b>	<b>2,134,664</b>	<b>2,021,300</b>	<b>2,021,300</b>

# *Public Works Engineering*

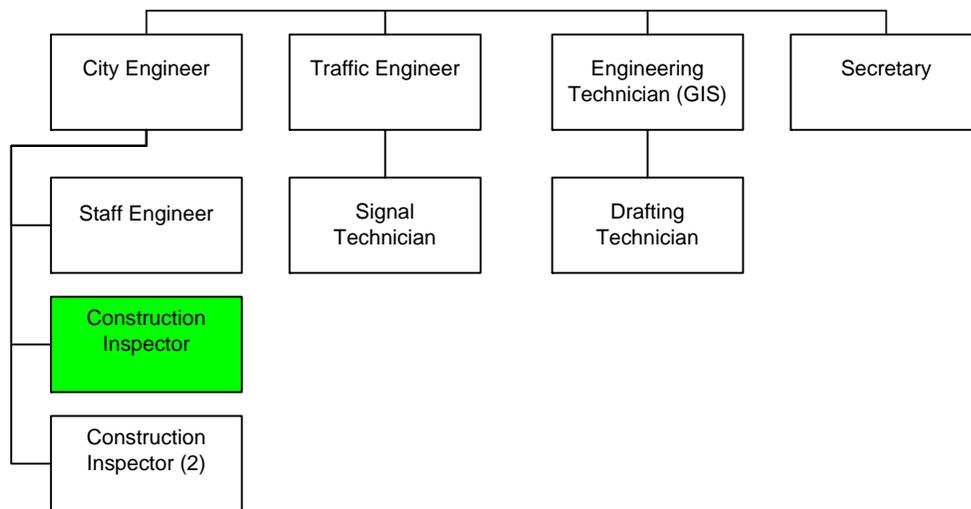


Staff Engineer  
David Sheely



Drafting  
Technician  
Josh Holder

# Public Works Engineering Division



	FUND 110-GENERAL FUND	DEPT-43120- PUBLIC WORKS ENGINEERING DIVISION				
OBJECT CODE		2007-2008 ACTUAL	2008-2009 ORIGINAL BUDGET	2008-2009 AMENDED BUDGET	2009-2010 REQUESTED	2009-2010 PROPOSED
<b>Personnel and fringe benefits:</b>						
111	SALARIES	256,255	322,000	336,840	339,100	339,100
112	OVERTIME	322	500	1,500	2,000	2,000
114	PART TIME	14,045	13,400	13,400	0	0
131	SERVICE AWARDS	0	100	75	100	100
132	LONGEVITY	1,150	1,300	1,300	1,700	1,700
133	SOLD VACATION	694	1,300	1,513	2,600	2,600
134	CHRISTMAS BONUS	650	800	758	800	800
140	DENTAL INSURANCE	2,911	3,800	3,120	3,800	3,800
141	SOCIAL SECURITY TAXES	19,634	26,000	26,950	26,600	26,600
142	HEALTH INSURANCE EXP	42,898	53,800	49,400	49,800	49,800
143	RETIREMENT EXPENSE	42,773	54,200	57,250	57,600	57,600
144	LIFE INSURANCE EXPENSE	3,432	4,100	3,825	4,300	4,300
148	EDUCATION REIMBURSEMENT	0	1,500	1,500	2,900	2,900
149	WORKERS COMP CLAIMS	0	500	500	200	200
197	CLOTHING ALLOW./SHOES	1,122	1,700	1,600	1,700	1,700
<b>Subtotal:</b>		<b>385,886</b>	<b>485,000</b>	<b>499,531</b>	<b>493,200</b>	<b>493,200</b>
<b>Operating expenditures:</b>						
211	POSTAGE EXPENSE	221	200	200	200	200
221	PRINTING EXPENSE	322	200	150	100	100
233	SUBSC. & MEMBERSHIPS	1,481	2,000	2,000	2,600	2,600
237	ADVERTISING EXPENSE	96	200	50	200	200
241	UTILITIES	6,850	0	0	0	0
245	TELEPHONE EXPENSE	7,068	0	0	0	0
261	VEHICLE MAINTENANCE	1,312	5,000	4,500	5,000	5,000
262	OFFICE EQUIP/MAINT	956	1,000	1,000	1,000	1,000
266	BUILDING MAINTENANCE	14,617	0	0	0	0
283	TRAVEL/TRAINING EXPENSE	5,151	3,500	3,500	5,000	5,000
288	COMPLIMENTARY MEALS	176	600	300	0	0
298	CONT SVCS-PEST CONTROL	168	0	0	0	0
319	OFFICE EXPENSE	4,660	6,000	4,512	6,000	6,000
321	OPERATING SUPPLIES	237	400	200	200	200
324	JANITORIAL EXPENSE	897	1,000	900	1,000	1,000
326	UNIFORM EXPENSE	735	700	643	600	600
331	GASOLINE EXPENSE	3,374	6,000	6,000	6,000	6,000
511	INS-BLDGS & CONTENTS	1,301	0	0	0	0
512	INS-VEHICLES & EQUIP	1,324	1,500	905	900	900
513	INS-GENERAL LIABILITY	1,235	1,400	1,204	1,200	1,200
514	WORKER'S COMPENSATION	7,640	8,400	7,031	7,000	7,000
599	MISCELLANEOUS	273	500	350	500	500
<b>Subtotal:</b>		<b>60,094</b>	<b>38,600</b>	<b>33,445</b>	<b>37,500</b>	<b>37,500</b>
<b>Capital outlay and debt service:</b>						
940	COMPUTER SOFTWARE	0	0	0	0	0
941	EQUIPMENT	1,247	2,000	1,537	1,000	1,000
<b>Subtotal:</b>		<b>1,247</b>	<b>2,000</b>	<b>1,537</b>	<b>1,000</b>	<b>1,000</b>
<b>TOTAL</b>	<b>DEPARTMENT 43120</b>	<b>447,227</b>	<b>525,600</b>	<b>534,513</b>	<b>531,700</b>	<b>531,700</b>

# *Street Lighting and Signals*



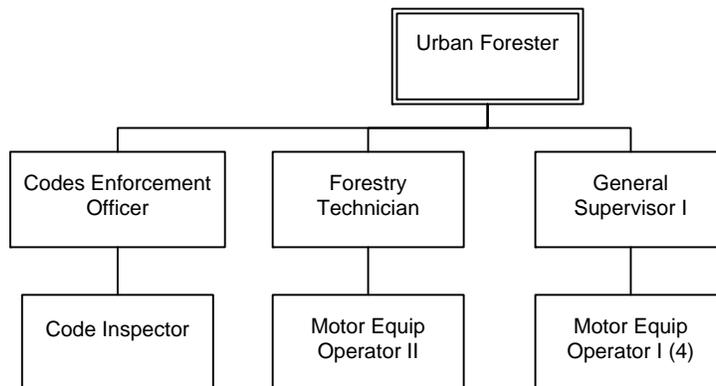
Traffic Engineer Megan Wilson  
and  
Signal Technician Jimmy Long

FUND 110-GENERAL FUND		DEPT-43130- STREET LIGHTING & SIGNALS				
OBJECT CODE		2007-2008 ACTUAL	2008-2009 ORIGINAL BUDGET	2008-2009 AMENDED BUDGET	2009-2010 REQUESTED	2009-2010 PROPOSED
<b>Operating expenditures:</b>						
241	STREET LIGHTING	639,288	681,400	744,525	810,000	810,000
245	TELEPHONE EXPENSE	3,275	2,800	2,800	2,800	2,800
247	TRAFFIC LIGHT UTILITY SVC	40,160	45,100	51,400	59,000	59,000
264	TRAFFIC LIGHT REP/MAINT	138,771	149,300	158,300	180,000	180,000
343	TRAFFIC SIGNAL SUPPLIES	1,876	1,700	900	1,700	1,700
<b>Subtotal:</b>		<b>823,370</b>	<b>880,300</b>	<b>957,925</b>	<b>1,053,500</b>	<b>1,053,500</b>
<b>Capital outlay and debt service:</b>						
934	SIGNALIZATION EXPENSES	736	4,000	1,500	3,000	3,000
936	SYNCHRONIZATION EXPENSE	378	0	0	0	0
941	SMALL EQUIPMENT	0	1,800	0	1,400	1,400
<b>Subtotal:</b>		<b>1,114</b>	<b>5,800</b>	<b>1,500</b>	<b>4,400</b>	<b>4,400</b>
<b>TOTAL</b>	<b>DEPARTMENT 43130</b>	<b>824,484</b>	<b>886,100</b>	<b>959,425</b>	<b>1,057,900</b>	<b>1,057,900</b>

# *Public Works Landscaping*



# Public Works Landscaping Maintenance

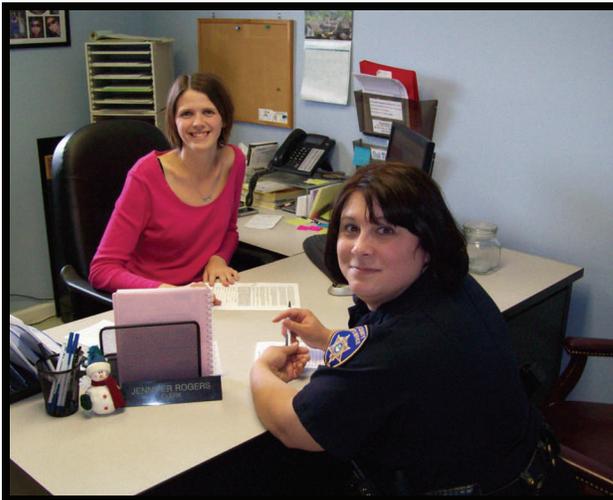


	FUND 110-GENERAL FUND	DEPT-43140 - PUBLIC WORKS				
				LANDSCAPING MAINTENANCE		
OBJECT CODE		2007-2008 ACTUAL	2008-2009 ORIGINAL BUDGET	2008-2009 AMENDED BUDGET	2009-2010 REQUESTED	2009-2010 PROPOSED
<b>Personnel and fringe benefits:</b>						
111	SALARIES	263,751	276,600	310,100	314,500	314,500
112	OVERTIME	940	1,200	900	900	900
114	PART-TIME	2,412	0	0	0	0
131	SERVICE AWARDS	0	100	100	200	200
132	LONGEVITY	2,600	2,800	3,100	3,400	3,400
133	SOLD VACATIONS	1,017	1,700	1,700	1,900	1,900
134	CHRISTMAS BONUS	867	900	1,000	1,000	1,000
140	DENTAL INSURANCE	2,808	3,200	3,200	3,900	3,900
141	SOCIAL SECURITY EXPENSE	19,375	21,700	24,100	24,800	24,800
142	HEALTH INSURANCE EXP	43,808	50,000	57,300	62,500	62,500
143	RETIREMENT EXP	44,745	47,100	52,500	53,600	53,600
144	LIFE AND DISABILITY INSUR.	3,258	3,600	4,000	4,000	4,000
149	WORKER'S COMP CLAIMS	2,243	500	500	500	500
191	LAUNDRY DRY CLEANING	0	0	313	0	0
192	PRE-EMPLOYMENT TESTING	110	200	200	0	0
<b>Subtotal:</b>		<b>387,934</b>	<b>409,600</b>	<b>459,013</b>	<b>471,200</b>	<b>471,200</b>
<b>Operating expenditures:</b>						
211	POSTAGE EXPENSE	13	100	600	600	600
221	PRINTING EXPENSE	0	100	400	400	400
233	SUBSCRIPTIONS & MEMBERSHIPS	350	400	600	600	600
237	ADVERTISING	111	300	400	400	400
241	UTILITIES	2,504	2,000	2,000	2,300	2,300
245	TELEPHONE/PAGER EXPENSE	3,885	3,600	4,100	4,600	4,600
261	VEHICLE MAINTENANCE	56,810	60,000	58,000	60,000	60,000
262	EQUIPMENT REPAIRS	1,406	2,000	1,500	1,800	1,800
283	TRAINING & TRAVEL EXP	3,634	3,400	4,400	2,600	2,600
288	WORK SESSIONS/COMP MEALS	489	600	200	0	0
290	CONTRACTED SERVICES	440	800	800	800	800
319	OFFICE EXPENSE	451	600	1,000	1,100	1,100
321	BOTANICAL/OPERATING SUPP	10,070	9,000	9,000	9,000	9,000
326	UNIFORMS & SAFETY SHOES	5,280	4,500	3,237	4,500	4,500
327	TREE EXPENSE	0	7,500	7,500	7,500	7,500
329	DONATION-MEMORIAL TREE	10,294	0	5,700	0	0
330	EDUCATION SUPPLIES	0	0	1,500	3,000	3,000
331	GASOLINE EXPENSE	26,574	24,500	24,500	26,500	26,500
512	INSUR-VEHICLE/EQUIPMENT	3,864	3,700	3,975	4,000	4,000
513	INSUR-GENERAL LIABILITY	1,219	1,100	1,255	1,300	1,300
514	WORKER'S COMPENSATION	12,381	12,300	11,543	11,600	11,600
599	MISCELLANEOUS EXP	149	500	500	500	500
<b>Subtotal:</b>		<b>139,924</b>	<b>137,000</b>	<b>142,710</b>	<b>143,100</b>	<b>143,100</b>
<b>Capital outlay and debt service:</b>						
949	SMALL EQUIPMENT	520	1,000	750	800	800
<b>Subtotal:</b>		<b>520</b>	<b>1,000</b>	<b>750</b>	<b>800</b>	<b>800</b>
<b>TOTAL</b>	<b>DEPARTMENT 43140</b>	<b>528,378</b>	<b>547,600</b>	<b>602,473</b>	<b>615,100</b>	<b>615,100</b>

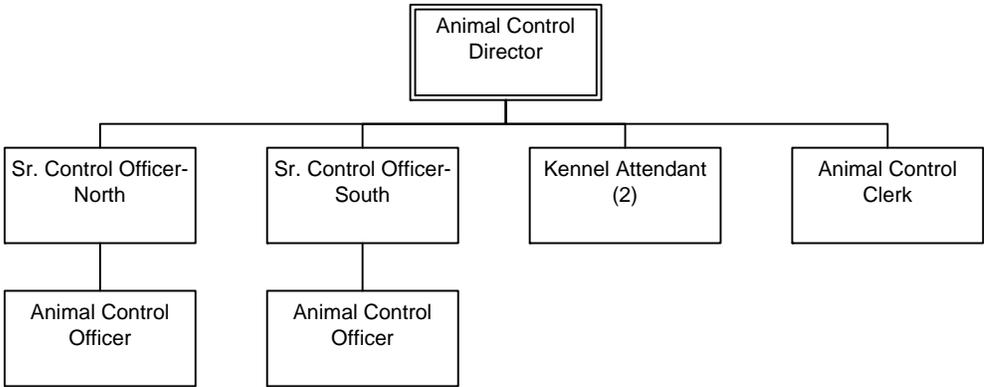
# *Animal Control*



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



# *Animal Control*



## *Animal Control*

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

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

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

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

EXPENDITURE SUMMARY	FY 2008 Actual	FY 2009 Budgeted	FY 2010 Proposed	Percentage Increase
Personnel Expenditures	\$383,057	\$402,200	\$404,100	0.5%
Operating Expenditures	\$114,357	\$127,246	\$124,600	-2.1%
Capital Outlay & Debt Service	\$0	\$1,500	\$1,100	-26.7%
Total Expenditures	\$497,414	\$530,946	\$529,800	-0.3%

### *Goals and Objectives:*

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

***Performance Measures:***

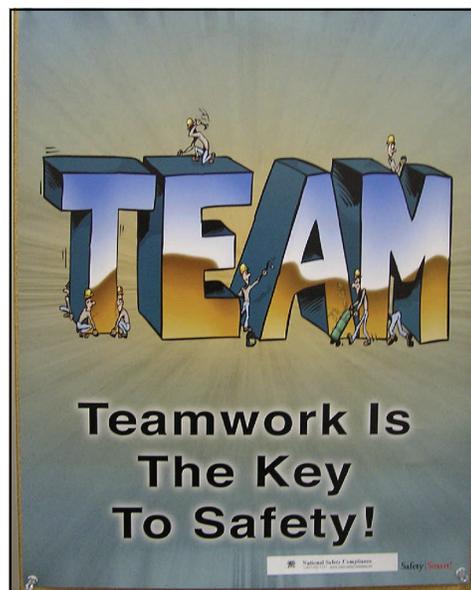
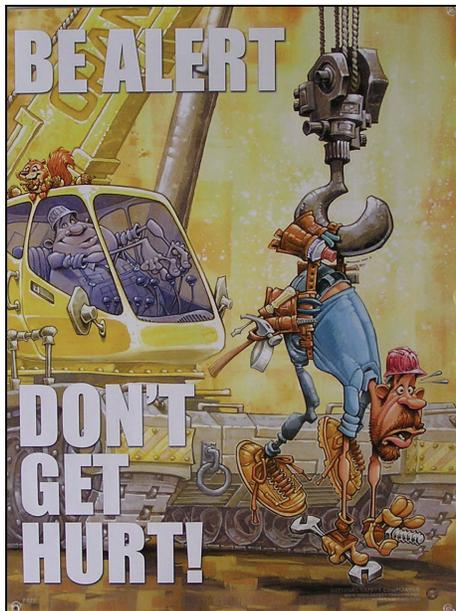
Measure Description	FY2007 (Actual)	FY2008 (Actual)	FY2009 (Estimated)	FY2010 (Projected)
# of Animals Picked-up in City	2,385	2,483	2,425	2,400
# of Calls in City	3,028	2,939	2,839	2,890
# of Animals Picked-up in County	4,807	4,785	4,810	4,800
# of Calls in County	4,631	4,467	4,550	4,500
# of Animals Adopted	975	1,146	995	1,100
# of Animals Euthanized	5,817	5,556	5,790	5,700
# of Animals Handled per Employee	899	909	904	900
Cost per Animal Handled	\$67.29	\$68.44	\$73.23	\$73.58
% of Animals Adopted vs. Euthanized	17%	21%	17%	18%
# of Animals Brought in from other Counties	17	0	0	0
# of Complaints Regarding Animals	7,659	7,406	7,389	7,390
# of Complaints Regarding Animal Cruelty	250	200	225	225
# of Educational Programs	1	1	1	1
# of Employees	8	8	8	8
# of Certified Animal Control Officers	4	4	4	4
# of Certified Kennel Attendants	2	2	2	2

	FUND 110-GENERAL FUND		DEPT-44110- ANIMAL CONTROL			
OBJECT CODE		2007-2008 ACTUAL	2008-2009 ORIGINAL BUDGET	2008-2009 AMENDED BUDGET	2009-2010 REQUESTED	2009-2010 PROPOSED
<b>Personnel and fringe benefits:</b>						
111	SALARIES	247,110	253,700	250,700	253,700	253,700
112	OVERTIME	17,948	21,400	20,400	20,400	20,400
131	SERVICE AWARDS	250	0	0	200	200
132	LONGEVITY	2,800	3,000	3,000	3,700	3,700
133	SOLD VACATIONS	635	700	700	700	700
134	CHRISTMAS BONUS	866	900	900	900	900
140	DENTAL INSURANCE	2,537	2,800	2,800	2,900	2,900
141	SOCIAL SECURITY EXPENSE	19,174	21,400	20,900	21,400	21,400
142	HEALTH INSURANCE EXP	41,967	48,400	48,400	45,800	45,800
143	RETIREMENT EXP	43,070	46,500	46,500	46,500	46,500
144	LIFE/DISABILITY INSURANCE	2,863	3,500	3,200	3,200	3,200
149	WORKER'S COMP CLAIMS	665	1,000	1,000	1,000	1,000
191	LAUNDRY AND DRY CLEANING	3,100	3,200	3,200	3,200	3,200
193	PROTECTIVE IMMUNIZATIONS	72	500	500	500	500
<b>Subtotal:</b>		<b>383,057</b>	<b>407,000</b>	<b>402,200</b>	<b>404,100</b>	<b>404,100</b>
<b>Operating expenditures:</b>						
211	POSTAGE EXPENSE	1	0	0	100	100
217	CONTRACTED SVCS-VEHICLES	877	900	900	900	900
218	COMMUNICATION REPAIR/REPLACE	353	500	500	500	500
221	PRINTING EXPENSE	1,775	1,600	1,600	1,600	1,600
233	SUBSCRIPTIONS/MEMBERSHIPS	452	600	800	800	800
237	ADVERTISING EXPENSE	176	200	200	200	200
241	UTILITIES/PAGER	10,370	9,600	10,100	10,100	10,100
245	TELEPHONE	11,851	10,500	10,500	10,500	10,500
261	VEHICLE MAINTENANCE	25,446	24,000	22,500	22,500	22,500
263	COPIER MAINTENANCE	229	300	460	500	500
265	GROUND IMPR & MAINT	440	1,200	1,200	1,200	1,200
266	BUILDING MAINTENANCE	6,155	8,600	6,440	6,500	6,500
283	TRAINING & TRAVEL EXP	868	3,500	1,150	2,000	2,000
295	LANDFILL EXPENSE	2,237	2,500	3,000	3,000	3,000
299	JANITORIAL CONTRACT	5,290	5,500	5,800	5,800	5,800
319	OFFICE EXPENSE	2,663	2,500	2,500	2,500	2,500
322	OSHA SAFETY SUPPLIES	0	500	500	500	500
324	JANITORIAL SUPPLIES	3,720	2,000	5,000	5,000	5,000
326	UNIFORMS & SAFETY SHOES	2,070	4,500	4,500	4,500	4,500
327	AMMUNITION	990	1,000	1,000	1,000	1,000
331	GASOLINE EXPENSE	21,256	22,000	22,000	22,000	22,000
395	EUTHANASIA SUPPLIES	2,767	5,100	5,100	5,100	5,100
396	PET FOOD/ANIMAL SUPPLIES	1,720	6,500	5,500	5,500	5,500
429	DONATIONS-CAGES & SUPPLIES	0	0	3,426	0	0
430	DONATIONS-SHELTER VOLUNTEERS	0	0	300	0	0
511	INS-BLDGS & CONTENTS	290	400	285	300	300
512	INS-VEHICLES & EQUIP	1,561	1,600	1,285	1,300	1,300
513	INS-GENERAL LIABILITY	1,201	1,200	1,227	1,200	1,200
514	WORKER'S COMPENSATION	9,599	9,600	8,973	9,000	9,000
599	MISCELLANEOUS EXP	0	500	500	500	500
<b>Subtotal:</b>		<b>114,357</b>	<b>126,900</b>	<b>127,246</b>	<b>124,600</b>	<b>124,600</b>
<b>Capital outlay and debt service:</b>						
949	REPLACEMENT EQUIPMENT	0	1,500	1,500	1,100	1,100
<b>Subtotal:</b>		<b>0</b>	<b>1,500</b>	<b>1,500</b>	<b>1,100</b>	<b>1,100</b>
<b>TOTAL</b>	<b>DEPARTMENT 44110</b>	<b>497,414</b>	<b>535,400</b>	<b>530,946</b>	<b>529,800</b>	<b>529,800</b>

# Safety Program



Safety Committee



# Safety Program

Part-time Safety Coordinator  
.3 FTE

## ***Safety Program***

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

The City of Cleveland's Health and Safety Program Committee meets the third Wednesday of each month to discuss safety issues for City of Cleveland employees and remain in compliance with current OSHA/TOSHA regulations. The Safety Director serves as Chairman for the committee. There are eight other committee members, representing departments of the City.

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

EXPENDITURE SUMMARY	FY 2008	FY 2009	FY 2010	Percentage
	Actual	Budgeted	Proposed	Increase
Personnel Expenditures	\$13,776	\$13,900	\$13,900	0%
Operating Expenditures	\$9,270	\$5,000	\$9,000	80%
Capital Outlay & Debt Service	\$0	\$0	\$0	N/A
Total Expenditures	\$23,046	\$18,900	\$22,900	21.2%

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

- Maintain a MSDS inventory
- Continue inoculation of high-risk personnel to guard against the Hepatitis B virus
- Ensure the City of Cleveland remains in compliance with OSHA and TOSHA mandates and regulations
- Maintain first aid kits for city vehicles
- Communicate with departments to ensure a safe workplace for employees
- Continue implementation of the safety incentive program to reduce lost time accidents by 10%

***Performance Measures:***

Measure Description	FY2007 (Actual)	FY2008 (Actual)	FY2009 (Estimated)	FY2010 (Projected)
% of High risk employees vaccinated against Hepatitis B	100%	100%	100%	100%
% of Departments with Right-To-Know (RTK) Centers	100%	100%	100%	100%
# of Annual Inspections by TML	2	2	2	2
# of TOSHA Citations issued	0	0	0	0
Lost Time Accidents	11	3	5	5
Total number of recordable injuries	11	10	10	10

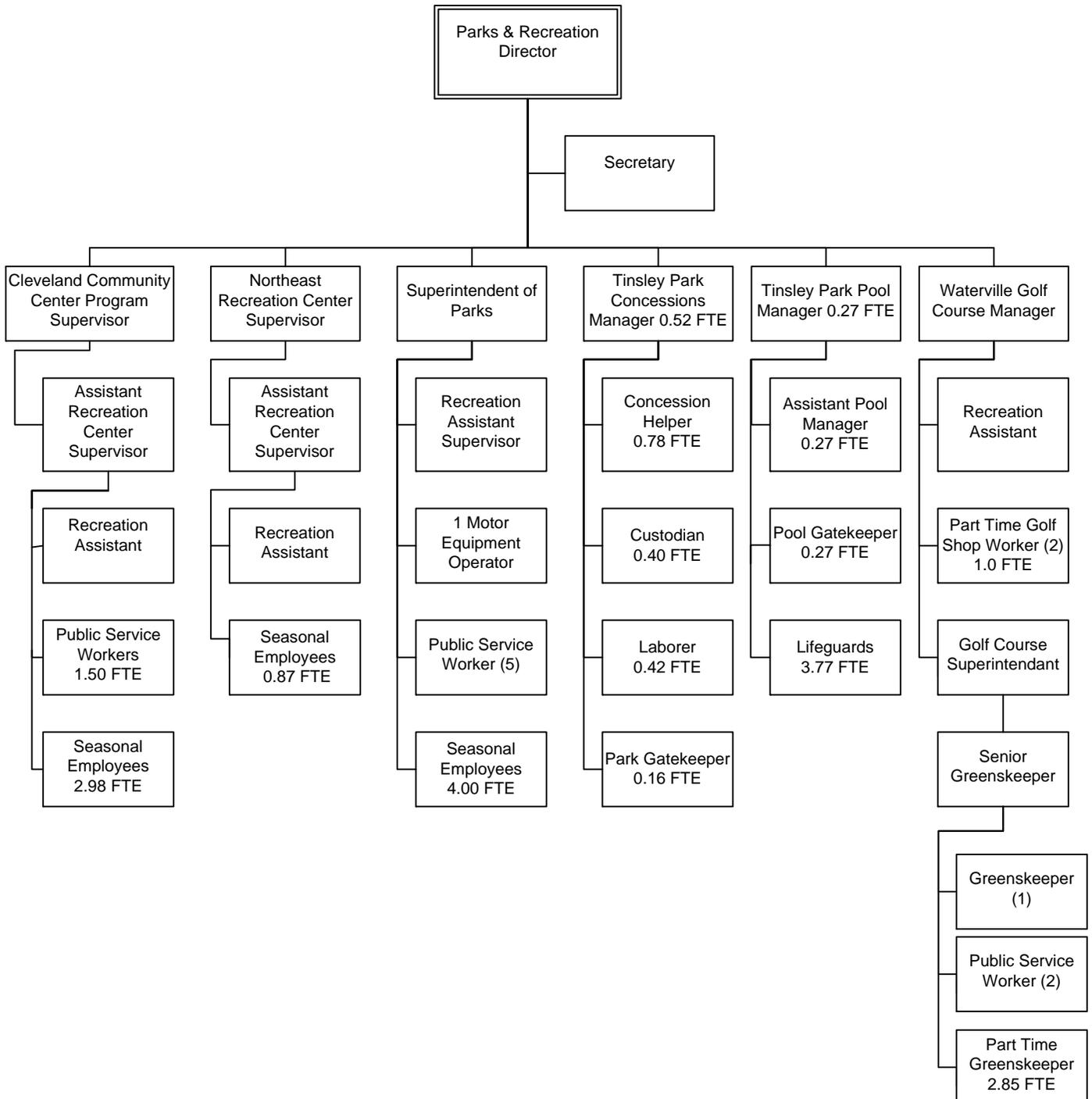
A safety incentive program was implemented as an effort to reduce the lost time injury statistics. The city reports work-related injuries to OSHA (Occupational Safety and Health Administration) as required on a calendar-year basis.

FUND 110-GENERAL FUND		DEPT-44190- SAFETY PROGRAM				
OBJECT CODE		2007-2008 ACTUAL	2008-2009 ORIGINAL BUDGET	2008-2009 AMENDED BUDGET	2009-2010 REQUESTED	2009-2010 PROPOSED
<b>Personnel and fringe benefits:</b>						
111	SALARIES	12,801	12,900	12,900	12,900	12,900
141	SOCIAL SECURITY TAXES	975	1,000	1,000	1,000	1,000
239	HAZARD COMM-MSDS	0	0	500	500	500
245	TELEPHONE	166	0	0	0	0
259	RESPIRATORY PROTECTION	0	1,000	0	0	0
291	INFECTIOUS DISEASE CTRL	0	1,000	0	0	0
299	HAZMAT CLEANUP	0	1,000	0	0	0
319	OFFICE SUPPLIES	10	0	0	0	0
329	SAFETY SUPPLIES	96	1,000	0	1,000	1,000
331	GASOLINE EXPENSE	0	500	0	0	0
344	TML SAFETY GRANT	4,034	2,000	2,000	2,000	2,000
599	MISCELLANEOUS EXPENSE	0	500	500	500	500
799	INCENTIVE PROGRAM	4,964	5,000	2,000	5,000	5,000
<b>TOTAL</b>	<b>DEPARTMENT 44190</b>	<b>23,046</b>	<b>25,900</b>	<b>18,900</b>	<b>22,900</b>	<b>22,900</b>

# *Parks and Recreation*



# Parks & Recreation Department



## *Parks and Recreation Department*

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

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

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

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

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

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

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

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

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

Construction was concluded on Phase III of the Cleveland-Bradley County Greenway. Phase III runs south from 20<sup>th</sup> Street to Willow Street and ties into the city's existing sidewalk system. Plans also include the addition of about 900 feet of sidewalk to

the downtown sidewalk system between Willow Street and Brown Avenue and from 8<sup>th</sup> Street to Highland Avenue. Phase IV grants have been applied for, which will continue the Greenway from Raider Dr. through Tinsley Park.

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.

Cherokee Springs Golf Course (CSGC) was renamed Waterville Golf Course as of July 2008. The Advisory Board and City Council voted to change the name back to Waterville Golf Course. It is an 18-hole public course located on Dalton Pike, managed by the City of Cleveland. The rates for Waterville are among the lowest in the area, providing quality golfing at an affordable price. The Waterville Advisory Board recommends rates and course improvements, and monitors the operation of the course. Its recommendations are forwarded to the City Council for action. Senior and Junior fees and permits are discounted 20%. Members who are city residents receive a \$20 discount on their membership. The City offers a Wellness Program to all full-time employees, which includes 50% off membership rates to Waterville. Overall play has increased and continued growth is expected. Weather is a key factor in overall play. Also, the state's Dalton Pike widening project will create an opportunity for major improvements of the Golf Course.

The new soccer complex hosts several regional tournaments and has both spring and fall programs. There are currently 450 participants in the program. City staff, under the direction of the Golf Course manager, maintains the fields at the soccer complex. In FY 2009 the complex became home to the CHS Soccer Teams. Improvements completed were stadium fencing, team bleachers, new score boards and sidewalks.

Construction was completed on Phase V at Fletcher Park, the city's passive park located on Tennessee Nursery Road. Phase V included paving additional trails, a new picnic pavilion, a walkway system for a flower garden area, additional concrete curbs and benches and more signage. Phase V was funded by a \$50,000 State Grant that was matched with funds from the Fletcher Park Trust Fund. Construction for Phase VI will begin sometime in the future using grant funds that were awarded for the construction of a back meadow trail.

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

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

need to repair or replace all equipment simultaneously and spreading the capital investment out over a longer timeframe.

The City plans to continue with improvements at its Northeast Recreation Center and nearby Mosby Park this fiscal year. Improvements made in past years include a new multipurpose field, concession stand, rest rooms and walking track located at Shepard and East Streets. New outdoor basketball court and playground equipment were installed at Mosby Park. The Northeast Recreation gym was painted and the floor was refurbished. Phase III was completed in FY 2009 including a new pool deck area, renovations to the pool house area, a spray park to replace the existing baby pool, new pool pump and concrete sidewalk from the parking area at Mosby. Resurfacing and striping the parking lot at Northeast Recreation Center and improvements to the bath house at Mosby pool are also planned. The City expects to use CDBG funds on several 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.

Also, as of October 2008 the skate board park is completed with it being located at Tinsley Park.

**P & R Administration and Maintenance:**

EXPENDITURE SUMMARY	FY 2008 Actual	FY 2009 Budgeted	FY 2010 Proposed	Percentage Increase
Personnel Expenditures	\$461,535	\$490,500	\$477,500	-2.7%
Operating Expenditures	\$141,030	\$132,520	\$131,600	-0.7%
Capital Outlay & Debt Service	\$4,248	\$1,131	\$900	-20.5%
Total Expenditures	\$606,813	\$624,151	\$610,000	-2.3%

**Northeast Recreation Center:**

EXPENDITURE SUMMARY	FY 2008 Actual	FY 2009 Budgeted	FY 2010 Proposed	Percentage Increase
Personnel Expenditures	\$191,882	\$199,100	\$199,700	0.3%
Operating Expenditures	\$122,292	\$116,572	\$114,800	-1.6%
Capital Outlay & Debt Service	\$612	\$0	\$0	N/A
Total Expenditures	\$314,786	\$315,672	\$314,500	-0.4%

**Cleveland Community Center:**

EXPENDITURE SUMMARY	FY 2008 Actual	FY 2009 Budgeted	FY 2010 Proposed	Percentage Increase
Personnel Expenditures	\$228,593	\$231,888	\$232,000	0.1%
Operating Expenditures	\$74,625	\$73,959	\$73,500	-0.7%
Capital Outlay & Debt Service	\$1,119	\$800	\$600	-25%
<b>Total Expenditures</b>	<b>\$304,337</b>	<b>\$306,647</b>	<b>\$306,100</b>	<b>-0.2%</b>

**Tinsley Park Operations:**

EXPENDITURE SUMMARY	FY 2008 Actual	FY 2009 Budgeted	FY 2010 Proposed	Percentage Increase
Personnel Expenditures	\$99,129	\$109,800	\$127,200	15.9%
Operating Expenditures	\$89,298	\$87,490	\$87,600	0.2%
Capital Outlay & Debt Service	\$0	\$0	\$0	N/A
<b>Total Expenditures</b>	<b>\$188,427</b>	<b>\$197,290</b>	<b>\$214,800</b>	<b>8.9%</b>

**Waterville Golf Course:**

EXPENDITURE SUMMARY	FY 2008 Actual	FY 2009 Budgeted	FY 2010 Proposed	Percentage Increase
Personnel Expenditures	\$303,421	\$343,300	\$316,000	-8.0%
Operating Expenditures	\$149,192	\$163,260	\$163,100	-0.1%
Capital Outlay & Debt Service	\$1,803	\$500	\$400	-20%
<b>Total Expenditures</b>	<b>\$454,416</b>	<b>\$507,060</b>	<b>\$479,500</b>	<b>-5.5%</b>

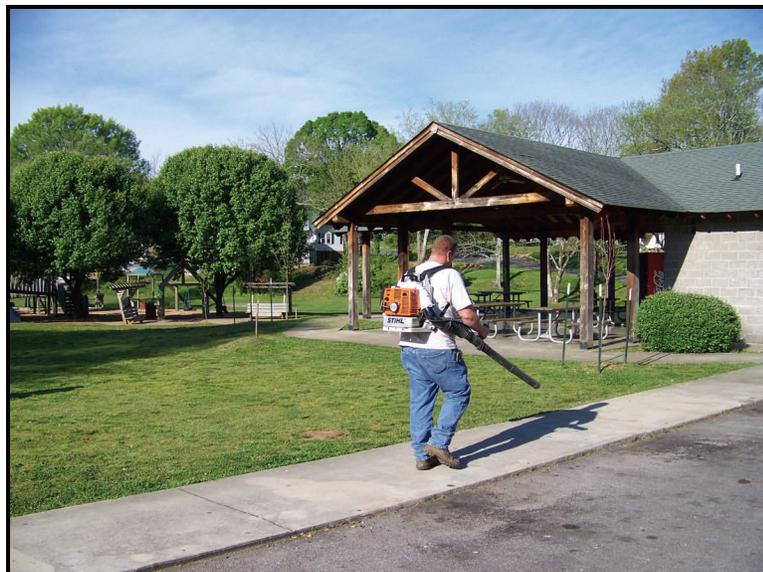
***Goals and Objectives:***

- Increase basketball participants in the city by 20% in FY2010.
- Begin Phase VI at Fletcher Park.
- Provide a quality golf course available to the public at affordable rates.
- Increase the number of rounds of golf played by 5%.

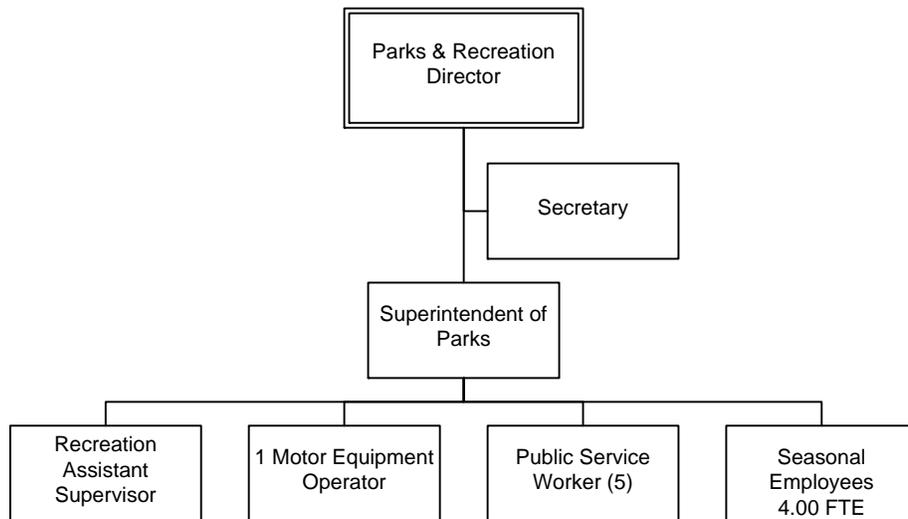
***Performance Measures:***

Measure Description	FY2007 (Actual)	FY2008 (Actual)	FY2009 (Estimated)	FY2010 (Projected)
# of Softball League Participants	1,500	1500	1575	1600
# of Basketball League Participants	450	400	450	500
# of Soccer League Participants	820	900	900	950
# of Football League Participants	500	500	500	600
# of Aqua Tigers Participants	88	90	90	90
# Mosby Park Water Dogs	98	90	95	95
# of Sports for Youth Participants	450	500	500	550
# of Softball Tournaments	25	25	21	25
# Acres of Parks and Recreation Facilities	191	191	191	191
Number of Golf Rounds Played	22,624	22,000	22,500	23,000
Dollars per Golf Round	\$13.00	\$13.00	\$13.00	\$13.00
CSGC Memberships	174	160	168	170
Sr/Jr	47	54	56	58
Single	87	55	57	59
Family	40	51	53	55

# *Parks and Recreation Administration and Maintenance*



# Parks & Recreation Administration & Maintenance Division



	FUND 110-GENERAL FUND		DEPT-44420- PARKS & RECREATION			
OBJECT CODE		2007-2008 ACTUAL	2008-2009 ORIGINAL BUDGET	2008-2009 AMENDED BUDGET	2009-2010 REQUESTED	2009-2010 PROPOSED
<b>Personnel and fringe benefits:</b>						
111	SALARIES	290,982	310,000	310,000	305,000	305,000
112	OVERTIME	1,676	5,000	3,500	3,500	3,500
114	PART TIME WAGES	19,476	20,000	19,500	19,500	19,500
131	SERVICE AWARDS	150	75	75	100	100
132	LONGEVITY	3,350	3,350	3,350	4,000	4,000
133	SOLD VACATION	2,451	2,625	2,625	2,600	2,600
134	CHRISTMAS BONUS	975	975	975	900	900
135	COLLEGE PAY	125	125	125	100	100
140	DENTAL INSURANCE	3,128	3,300	3,300	3,600	3,600
141	SOCIAL SECURITY TAXES	22,627	26,200	26,200	25,700	25,700
142	HEALTH INSURANCE EXP	59,509	61,800	61,800	54,500	54,500
143	RETIREMENT EXP	51,765	53,600	53,600	52,000	52,000
144	LIFE/DISABILITY INSURANCE	3,339	3,600	3,600	4,100	4,100
147	UNEMPLOYMENT COMP	609	500	500	500	500
149	WORKER'S COMP CLAIMS	811	900	900	900	900
191	LAUNDRY & DRY CLEANING	482	450	450	500	500
192	PRE-EMPLOYMENT TESTING	80	0	0	0	0
<b>Subtotal:</b>		<b>461,535</b>	<b>492,500</b>	<b>490,500</b>	<b>477,500</b>	<b>477,500</b>
<b>Operating expenditures:</b>						
211	POSTAGE EXPENSE	209	200	200	200	200
233	MEMBERSHIP	170	0	0	0	0
237	ADVERTISING	718	0	0	0	0
241	UTILITIES	6,606	8,300	7,300	7,300	7,300
245	TELEPHONE EXPENSE	9,791	6,600	6,600	6,600	6,600
261	VEHICLE MAINTENANCE	18,356	32,000	30,000	30,000	30,000
262	EQUIPMENT REPAIRS	2,117	5,500	5,500	5,500	5,500
265	GROUNDS MAINT EXPENSE	28,671	24,000	23,000	23,000	23,000
267	FLETCHER BLDG EXP	12,750	10,000	9,000	9,000	9,000
282	CAR ALLOWANCE	4,200	4,200	4,200	4,200	4,200
283	TRAINING/TRAVEL EXP	9,240	4,000	4,000	3,000	3,000
319	OFFICE EXPENSE	2,010	1,800	1,300	1,300	1,300
326	UNIFORM EXPENSE	5,243	3,500	3,500	3,500	3,500
331	GASOLINE EXPENSE	24,717	20,000	20,000	20,000	20,000
511	INS-BLDGS & CONTENTS	2,680	2,600	2,774	2,800	2,800
512	INS-VEHICLES & EQUIP	2,077	2,000	2,976	3,000	3,000
513	INS-GENERAL LIABILITY	1,877	1,800	1,960	2,000	2,000
514	WORKER'S COMPENSATION	7,220	7,300	7,210	7,200	7,200
599	MISCELLANEOUS EXP	268	500	500	500	500
731	OLD TIMERS BANQUET	2,110	2,500	2,500	2,500	2,500
<b>Subtotal:</b>		<b>141,030</b>	<b>136,800</b>	<b>132,520</b>	<b>131,600</b>	<b>131,600</b>
<b>Capital expenditures and debt service:</b>						
947	OFFICE MACHINERY & EQUIP	170	500	0	0	0
949	SMALL EQUIPMENT	4,078	1,500	1,131	900	900
<b>Subtotal:</b>		<b>4,248</b>	<b>2,000</b>	<b>1,131</b>	<b>900</b>	<b>900</b>
<b>TOTAL</b>	<b>DEPARTMENT 44420</b>	<b>606,813</b>	<b>631,300</b>	<b>624,151</b>	<b>610,000</b>	<b>610,000</b>

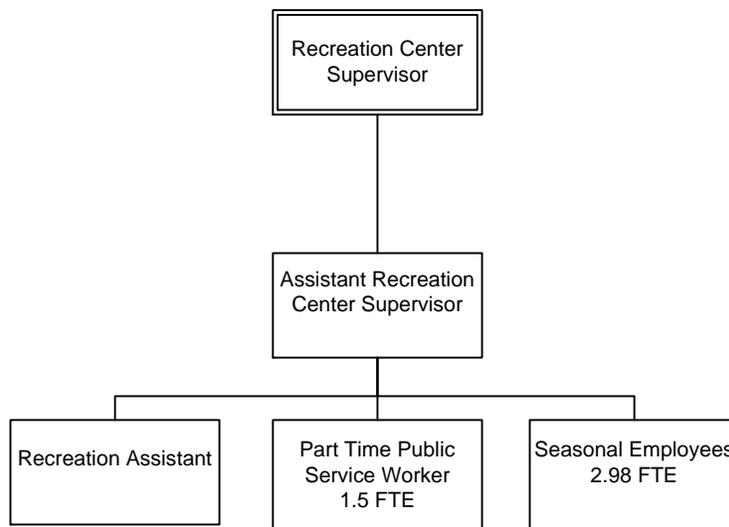
# *NE Recreation Center*



Splash Park at Mosby Park



# Northeast Recreation Center

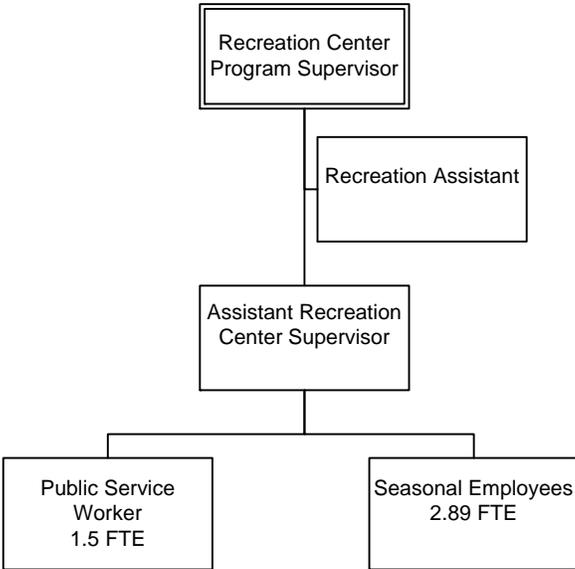


	FUND 110-GENERAL FUND	DEPT-44410- NORTHEAST RECREATION CENTER				
OBJECT CODE		2007-2008 ACTUAL	2008-2009 ORIGINAL BUDGET	2008-2009 AMENDED BUDGET	2009-2010 REQUESTED	2009-2010 PROPOSED
<b>Personnel and fringe benefits:</b>						
111	SALARIES	102,616	108,100	108,100	108,700	108,700
114	PART TIME WAGES	502	40,000	39,000	39,000	39,000
131	SERVICE AWARDS	39,333	100	100	0	0
132	LONGEVITY	1,450	1,450	1,450	1,700	1,700
133	SOLD VACATION	2,978	2,000	2,000	2,000	2,000
134	CHRISTMAS BONUS	433	450	450	400	400
140	DENTAL INSURANCE	818	900	900	900	900
141	SOCIAL SECURITY TAXES	11,670	11,700	11,700	11,600	11,600
142	HEALTH INSURANCE EXP	12,933	14,300	14,300	14,200	14,200
143	RETIREMENT EXP	17,529	18,700	18,700	18,800	18,800
144	LIFE/DISABILITY INSURANCE	1,236	1,300	1,300	1,300	1,300
147	UNEMPLOYMENT COMP	384	500	500	500	500
148	EDUCATION REIMBURSEMENT	0	1,430	430	400	400
149	WORKER'S COMP CLAIMS	0	170	170	200	200
<b>Subtotal:</b>		<b>191,882</b>	<b>201,100</b>	<b>199,100</b>	<b>199,700</b>	<b>199,700</b>
<b>Operating expenditures:</b>						
237	ADVERTISING	70	0	0	0	0
241	UTILITIES	35,529	37,800	37,800	37,800	37,800
245	TELEPHONE EXP	4,690	3,300	3,300	3,300	3,300
266	PARK & BLDG MAINTENANCE	17,977	15,900	14,667	14,700	14,700
289	TEAM COMPETITION/TRIPS	4,075	3,500	3,500	2,600	2,600
319	OFFICE EXPENSE	1,021	1,400	1,400	1,400	1,400
324	JANITORIAL SUPPLIES	1,724	1,500	1,500	1,500	1,500
325	CONCESSION SUPPLIES	0	0	5,219	3,500	3,500
331	GASOLINE EXPENSE	111	300	300	300	300
391	POOL EXPENSE	3,911	4,000	4,000	4,000	4,000
392	ATHLETIC SUPPLIES	3,100	4,000	3,000	3,000	3,000
399	PROGRAM DEVELOPMENT	7,058	6,000	7,000	7,000	7,000
511	INS-BLDGS & CONTENTS	2,842	2,700	3,045	3,000	3,000
513	INS-GENERAL LIABILITY	1,708	1,700	961	1,000	1,000
514	WORKER'S COMPENSATION	3,305	3,500	3,900	3,900	3,900
598	PROGRAM EXPENSE	0	0	5,000	5,000	5,000
599	MISCELLANEOUS	260	500	500	500	500
721	BCCSA ACTIVITIES	13,688	14,000	14,000	15,000	15,000
777	TEAM EXPENSE - DONATIONS	15,392	0	0	0	0
783	YOUTH ACHIEVEMENT PROG	3,829	5,500	5,300	5,300	5,300
784	SWIM TEAM	2,002	2,000	2,180	2,000	2,000
<b>Subtotal:</b>		<b>122,292</b>	<b>107,600</b>	<b>116,572</b>	<b>114,800</b>	<b>114,800</b>
<b>Capital outlay and expenditures:</b>						
949	SMALL EQUIPMENT	612	800	0	0	0
<b>Subtotal:</b>		<b>612</b>	<b>800</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL</b>	<b>DEPARTMENT 44410</b>	<b>314,786</b>	<b>309,500</b>	<b>315,672</b>	<b>314,500</b>	<b>314,500</b>

# *Cleveland Community Center*



# Cleveland Community Center

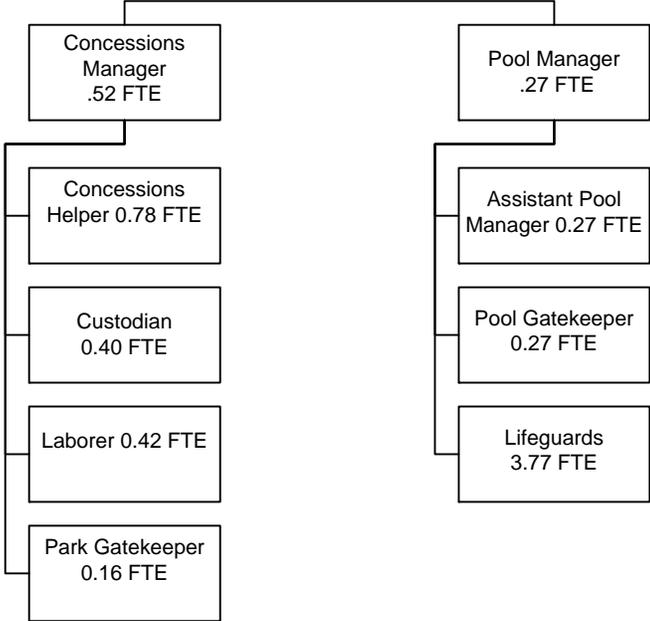


FUND 110-GENERAL FUND		DEPT-44430- CLEVELAND COMMUNITY CENTER				
OBJECT CODE		2007-2008 ACTUAL	2008-2009 ORIGINAL BUDGET	2008-2009 AMENDED BUDGET	2009-2010 REQUESTED	2009-2010 PROPOSED
<b>Personnel and fringe benefits:</b>						
111	SALARIES	129,176	135,100	135,100	135,100	135,100
112	OVERTIME	11	0	0	0	0
114	PART TIME	43,301	39,000	36,888	36,900	36,900
131	SERVICE AWARDS	100	0	0	0	0
132	LONGEVITY	3,600	3,600	3,600	3,900	3,900
133	SOLD VACATION	1,525	1,600	1,600	1,600	1,600
134	CHRISTMAS BONUS	433	450	450	500	500
140	DENTAL INSURANCE	818	950	950	900	900
141	SOCIAL SECURITY TAXES	12,963	13,800	13,800	13,600	13,600
142	HEALTH INSURANCE EXP	12,941	14,300	14,300	14,200	14,200
143	RETIREMENT EXPENSE	22,209	23,400	23,400	23,500	23,500
144	LIFE/DISABILITY INSURANCE	1,516	1,700	1,700	1,700	1,700
149	WORKER'S COMP CLAIMS	0	100	100	100	100
<b>Subtotal:</b>		<b>228,593</b>	<b>234,000</b>	<b>231,888</b>	<b>232,000</b>	<b>232,000</b>
<b>Operating expenditures:</b>						
241	UTILITIES	36,725	31,900	30,900	30,900	30,900
245	TELEPHONE EXPENSE	4,764	4,000	4,000	4,000	4,000
261	VEHICLE EXPENSE	519	500	500	500	500
266	BUILDING MAINTENANCE	6,599	7,500	7,500	7,500	7,500
289	TEAM TRIPS/COMPETITIONS	2,071	2,000	2,000	1,500	1,500
319	OFFICE EXPENSE	544	700	700	700	700
324	JANITORIAL SUPPLIES	2,293	2,000	2,000	2,000	2,000
391	POOL EXPENSE	4,030	4,400	4,400	4,400	4,400
392	ATHLETIC SUPPLIES	923	1,500	1,500	1,500	1,500
399	CRAFT SUPPLIES	56	500	500	500	500
511	INS-BLDGS & CONTENTS	2,416	2,400	2,371	2,400	2,400
513	INS-GENERAL LIABILITY	1,889	1,800	969	1,000	1,000
514	WORKER'S COMPENSATION	3,200	3,600	3,119	3,100	3,100
546	CONT SVCS-FLOOR MAINT	2,225	2,900	2,900	2,900	2,900
547	CONT SVCS-SECURITY	1,234	1,400	1,400	1,400	1,400
599	MISCELLANEOUS EXP	203	500	500	500	500
784	SWIM TEAM	1,995	2,000	2,000	2,000	2,000
785	JUNIOR PRO BASKETBALL	1,744	3,000	3,000	3,000	3,000
786	CARDINAL ACCOUNT	1,195	4,700	3,700	3,700	3,700
<b>Subtotal:</b>		<b>74,625</b>	<b>77,300</b>	<b>73,959</b>	<b>73,500</b>	<b>73,500</b>
<b>Capital outlay and debt service:</b>						
941	SMALL EQUIPMENT	1,119	800	800	600	600
<b>Subtotal:</b>		<b>1,119</b>	<b>800</b>	<b>800</b>	<b>600</b>	<b>600</b>
<b>TOTAL</b>	<b>DEPARTMENT 44430</b>	<b>304,337</b>	<b>312,100</b>	<b>306,647</b>	<b>306,100</b>	<b>306,100</b>

# *Tinsley Park*



# Tinsley Park

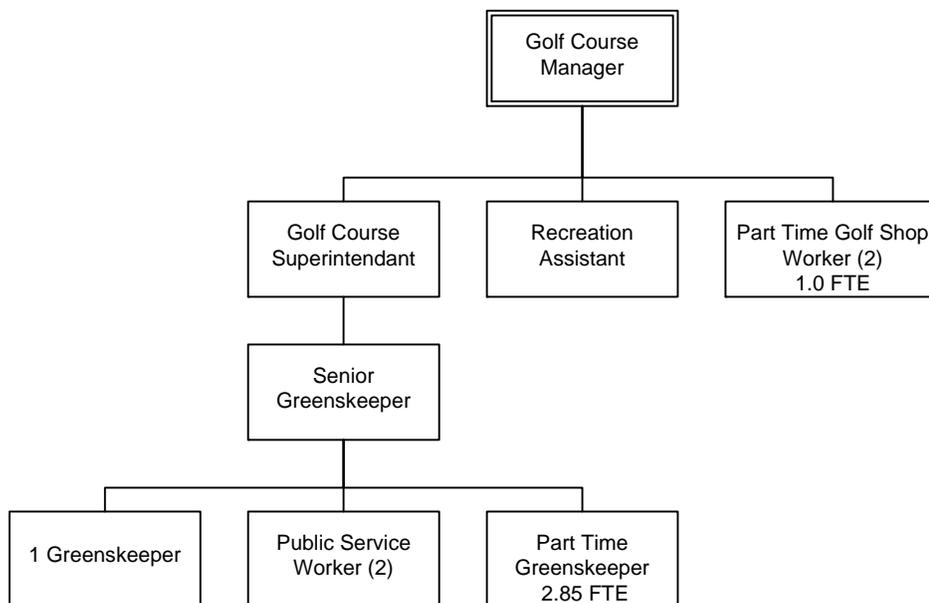


	FUND 110-GENERAL FUND		DEPT-44700- TINSLEY PARK			
OBJECT CODE		2007-2008 ACTUAL	2008-2009 ORIGINAL BUDGET	2008-2009 AMENDED BUDGET	2009-2010 REQUESTED	2009-2010 PROPOSED
<b>Personnel and fringe benefits:</b>						
111	SALARIES	87,819	99,500	99,500	115,700	115,700
112	OVERTIME	4,462	2,500	2,500	2,500	2,500
141	SOCIAL SECURITY EXPENSE	6,848	7,800	7,800	9,000	9,000
<b>Subtotal:</b>		<b>99,129</b>	<b>109,800</b>	<b>109,800</b>	<b>127,200</b>	<b>127,200</b>
<b>Operating expenditures:</b>						
241	UTILITIES	30,948	28,700	28,700	28,700	28,700
245	TELEPHONE EXPENSE	708	1,000	1,000	1,000	1,000
265	MAINTENANCE/REPAIRS	8,994	16,900	16,255	16,300	16,300
324	JANITORIAL SUPPLIES	5,331	3,500	3,500	3,500	3,500
325	TOURNAMENT EXPENSE	2,005	7,000	6,000	6,000	6,000
391	POOL EXPENSE	17,681	10,500	10,500	10,500	10,500
393	CONCESSION SUPPLIES	17,684	17,500	16,500	16,500	16,500
511	INS-BLDGS & CONTENTS	2,226	2,200	2,188	2,200	2,200
513	INS-GENERAL LIABILITY	1,209	1,100	623	600	600
514	WORKER'S COMPENSATION	2,512	2,500	2,224	2,300	2,300
<b>Subtotal:</b>		<b>89,298</b>	<b>90,900</b>	<b>87,490</b>	<b>87,600</b>	<b>87,600</b>
<b>TOTAL</b>	<b>DEPARTMENT 44700</b>	<b>188,427</b>	<b>200,700</b>	<b>197,290</b>	<b>214,800</b>	<b>214,800</b>

# *Waterville Golf Course*



# Waterville Golf Course



	FUND 110-GENERAL FUND	DEPT-44800-WATERVILLE GOLF COURSE				
OBJECT CODE		2007-2008 ACTUAL	2008-2009 ORIGINAL BUDGET	2008-2009 AMENDED BUDGET	2009-2010 REQUESTED	2009-2010 PROPOSED
<b>Personnel and fringe benefits:</b>						
111	SALARIES	182,125	203,000	186,000	174,300	174,300
112	OVERTIME	0	6,000	6,000	6,000	6,000
114	PART TIME	35,039	26,000	43,000	43,000	43,000
131	SERVICE AWARDS	225	75	75	0	0
132	LONGEVITY	1,000	1,250	1,250	1,500	1,500
133	SOLD VACATION	2,327	2,200	2,200	2,200	2,200
134	CHRISTMAS BONUS	650	775	775	800	800
140	DENTAL INSURANCE	2,160	2,800	2,800	2,300	2,300
141	SOCIAL SECURITY TAXES	16,396	18,300	18,300	17,400	17,400
142	HEALTH INSURANCE EXP	30,389	41,500	41,500	36,400	36,400
143	RETIREMENT EXPENSE	30,653	38,500	38,500	29,800	29,800
144	LIFE/DISABILITY INSURANCE	2,326	2,800	2,800	2,200	2,200
149	WORKER'S COMP CLAIMS	131	100	100	100	100
<b>Subtotal:</b>		<b>303,421</b>	<b>343,300</b>	<b>343,300</b>	<b>316,000</b>	<b>316,000</b>
<b>Operating expenditures:</b>						
233	SUBSC. & MEMBERSHIPS	1,619	1,000	1,000	1,000	1,000
237	ADVERTISING/MKTG EXP	1,468	1,800	1,800	1,800	1,800
241	UTILITIES	18,650	21,600	21,600	21,600	21,600
245	TELEPHONE EXPENSE	9,952	7,800	7,800	7,800	7,800
261	VEHICLE MAINTENANCE	2,677	1,500	1,500	1,500	1,500
262	EQUIP PARTS & MAINT	21,583	19,000	19,000	19,000	19,000
265	SOD/SEED & COURSE MAINT	4,881	8,000	8,000	8,000	8,000
266	BUILDING MAINTENANCE	10,970	12,000	12,000	12,000	12,000
269	GOLF CART MAINTENANCE	1,490	5,000	5,000	5,000	5,000
283	TRAVEL/TRAINING EXPENSE	254	1,200	1,200	900	900
290	CREDIT CARD FEES	3,949	4,000	4,000	4,000	4,000
298	CONT SVCS-PEST CONTROL	192	300	300	300	300
319	OFFICE EXPENSE	1,546	1,000	1,000	1,000	1,000
324	JANITORIAL EXPENSE	1,906	1,500	1,500	1,500	1,500
326	UNIFORM EXPENSE	0	700	700	700	700
329	GOLF COURSE ACCESSORIES	1,669	1,500	1,500	1,500	1,500
331	GASOLINE	25	0	0	0	0
334	TIRES, TUBES, ETC	220	850	850	900	900
339	IRRIGATION & DRAINAGE SUPP	1,614	5,000	5,000	5,000	5,000
392	PRO SHOP EXPENSE	9,978	12,500	12,500	12,500	12,500
393	CONCESSION SUPPLIES	20,850	23,000	23,000	23,000	23,000
394	SMALL SUPPLIES-PENCILS	586	450	450	500	500
453	FERTILIZER & CHEMICALS	18,682	20,000	20,000	20,000	20,000
511	INS-BLDGS & CONTENTS	990	900	967	1,000	1,000
513	INS-GENERAL LIABILITY	2,825	2,700	1,578	1,600	1,600
514	WORKER'S COMPENSATION	8,664	8,800	8,615	8,600	8,600
547	CONT SVCS-SECURITY	1,806	1,900	1,900	1,900	1,900
599	MISCELLANEOUS	146	500	500	500	500
<b>Subtotal:</b>		<b>149,192</b>	<b>164,500</b>	<b>163,260</b>	<b>163,100</b>	<b>163,100</b>
<b>Capital outlay and debt service:</b>						
949	EQUIPMENT	1,803	500	500	400	400
<b>Subtotal:</b>		<b>1,803</b>	<b>500</b>	<b>500</b>	<b>400</b>	<b>400</b>
	<b>TOTAL EXPENDITURES</b>	<b>454,416</b>	<b>508,300</b>	<b>507,060</b>	<b>479,500</b>	<b>479,500</b>

# *Grants and Other Agencies*



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

Cleveland/Bradley  
Chamber of Commerce



## ***Grants and Other Agency Support***

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

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

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

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

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

The City's share of funding for the 911 center is appropriated in this budget.

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

The City will fund \$135,000 for the city's transit system to be operated by SETHRA which will include an additional route for East Cleveland. The deviated fixed-route system will provide an affordable transportation alternative. The City also provides funding for the operation of the Cleveland/Bradley Regional Museum.

Youth programs funded include Aqua Tigers swim team, Bradley/Cleveland Football, Youth Baseball, Cleveland Youth Softball, Soccer Association, and the Foothills Country Fair (which is fun for all ages).

**FUNDING PERCENTAGES AND SOURCES  
FOR JOINT AGENCIES**

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

OBJECT CODE	FUND 110-GENERAL FUND	DEPT-51500- APPROPRIATIONS				
		2007-2008 ACTUAL	2008-2009 ORIGINAL BUDGET	2008-2009 AMENDED BUDGET	2009-2010 REQUESTED	2009-2010 PROPOSED
<b>Operating expenditures:</b>						
<b>General government:</b>						
700	JOINTLY FUNDED	0	25,400	25,400	22,000	22,000
701	CLEVE/BRAD REG MUSEUM	43,000	43,000	43,000	43,000	43,000
702	MTAS - BENCHMARKING	4,000	4,000	4,000	4,000	4,000
703	MUNICIPAL LEAGUE DUES	9,102	9,200	9,200	9,200	9,200
704	CHAMBER-ECONOMIC DEV	45,000	45,000	45,000	45,000	45,000
705	SE TN DISTRICT DUES	7,725	7,500	7,500	7,500	7,500
706	MAINSTREET CLEVELAND	23,000	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%)	46,410	53,900	53,900	53,900	53,900
709	KEEP AMERICA BEAUTIFUL(50%)	25,000	28,100	28,100	28,100	28,100
710	JUVENILE COURT MATCH	1,101	1,100	1,100	1,100	1,100
711	UNITED WAY SUPPORTERS	0	300	300	300	300
712	SETHRA-TRANSIT	132,923	135,000	135,000	135,000	135,000
	<b>Total General government</b>	<b>347,261</b>	<b>387,500</b>	<b>387,500</b>	<b>384,100</b>	<b>384,100</b>
<b>Public safety:</b>						
713	CLEVE/BRAD COMM CTR (49.5%)	450,000	450,000	450,000	450,000	450,000
714	EMERGENCY MGMT (20%)	103,200	86,000	86,000	86,000	86,000
719	EMER. MGMT-DEBT (05-08) (20%)	2,200	0	0	0	0
	<b>Total Public Safety</b>	<b>555,400</b>	<b>536,000</b>	<b>536,000</b>	<b>536,000</b>	<b>536,000</b>
<b>Health &amp; welfare:</b>						
716	CHILD WELFARE SERVICE (20%)	0	1,000	1,000	0	0
717	VETERANS AFFAIRS (20%)	20,000	20,000	20,000	20,000	20,000
718	BEHAVIORIAL RESEARCH	2,000	2,000	2,000	2,000	2,000
720	DEVELOPMENTAL SVCS (20%)	6,175	6,200	6,200	6,200	6,200
721	COMMUNITY SVCS AGCY (50%)	88,893	88,900	88,900	88,900	88,900
	<b>Total Health &amp; welfare</b>	<b>117,068</b>	<b>118,100</b>	<b>118,100</b>	<b>117,100</b>	<b>117,100</b>
<b>Parks &amp; recreation:</b>						
726	AQUA TIGER EQUIPMENT	2,000	2,000	2,000	2,000	2,000
728	BRADLEY/CLEV FOOTBALL	3,500	3,500	3,500	3,500	3,500
729	YOUTH BASEBALL	5,000	5,000	5,000	5,000	5,000
730	CLEVELAND YOUTH SOFTBALL	4,000	4,000	4,000	4,000	4,000
731	SOCCER ASSOCIATION	5,000	5,000	5,000	5,000	5,000
733	LAND PAYMENT-SOCCER	5,000	5,000	5,000	5,000	5,000
734	FOOTHILLS COUNTRY FAIR	1,000	1,000	1,000	1,000	1,000
	<b>Total Parks &amp; recreation</b>	<b>25,500</b>	<b>25,500</b>	<b>25,500</b>	<b>25,500</b>	<b>25,500</b>
<b>Education:</b>						
735	VOCATIONAL SCHOOL (20%)	17,860	17,900	17,900	17,900	17,900
736	INCUBATOR (07-08)	25,000	0	0	0	0
	<b>Total Education</b>	<b>42,860</b>	<b>17,900</b>	<b>17,900</b>	<b>17,900</b>	<b>17,900</b>
<b>TOTAL DEPARTMENT 51500</b>		<b>1,088,089</b>	<b>1,085,000</b>	<b>1,085,000</b>	<b>1,080,600</b>	<b>1,080,600</b>

# *Transfers to Other Funds*



The General Fund transfers funds to the Airport Fund and the Library Fund.



## ***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 FY2008, the latest state statistics available, Bradley County spent \$6,826 per student for total operating costs of the Bradley County School System (BCSS). The State average was \$8,345, which means the BCSS was \$1,519, or 18% below the State average. In FY2008 Cleveland City Schools spent \$8,756 per pupil on operating costs. This is \$1,930 more than the BCSS, or 29%; and \$411 more than the State average, or 4.7%. The bulk of this additional operating money comes from the city. This supplement for FY2010 is \$5,007,900 which is a 0% increase over FY2009.

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 FY2010 is \$2,278,500. The transfer to the Debt Service Fund for the city is \$1,048,200 of which \$270,400 was formerly paid from the Fire Fund. The City and County negotiated a new fire protection contract effective July 1, 2005. With the new fire contract, a separate fund is no longer required. Instead of the fire tax, the County will provide \$1,822,200 to the city's General Fund (which is adjusted annually by the consumer price index) for fire protection service.

The City and County operate the Library as a joint agency, with each entity paying 50% of the cost. The City's share is shown as a transfer to the Library Fund. This year's transfer is \$539,800.

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 \$1,061,300 subsidizes the remaining costs.

A transfer from the General Fund to the Capital Improvements Program Fund in the amount of \$294,200 funds the city's Capital Improvements Program. This transfer will pay for all costs associated with the city-wide computer system.

The General Fund will transfer \$194,500 to the city's Stormwater Fund. In addition, the city will transfer \$34,000 to the Cleveland Municipal Airport Authority Fund for routine maintenance, \$32,300 to the Metropolitan Planning Organization Fund to match Federal and State grants and \$10,000 to the Community Development Block Grant Fund. In total, the General Fund is budgeted to transfer \$10,500,700 in FY2010 to these other funds.

FUND 110-GENERAL FUND		DEPT-51600- TRANSFERS TO OTHER FUNDS				
OBJECT CODE		2007-2008 ACTUAL	2008-2009 ORIGINAL BUDGET	2008-2009 AMENDED BUDGET	2009-2010 REQUESTED	2009-2010 PROPOSED
760	TRANS TO GREENWAY FUND	12,000	0	0	0	0
761	TRANSFER TO SCHOOL FUND	4,976,941	5,007,900	5,007,900	5,007,900	5,007,900
762	TRANSFER TO DEBT SVC	428,505	1,073,300	1,073,300	777,800	777,800
763	TRANSFER TO LIBRARY FUND	524,556	548,200	539,800	539,800	539,800
764	TRANS-SOLID WASTE MGMT	1,198,407	1,244,900	1,211,000	1,061,300	1,061,300
766	TRANSFER TO CIP	1,499,500	294,200	110,900	344,200	344,200
767	TRANSFER TO AIRPORT FUND	24,065	34,000	34,000	34,000	34,000
768	TRANS-DEBT SVC-FIRE	288,549	287,200	287,200	270,400	270,400
769	TRANS-DEBT SVC-SCHOOLS	2,207,969	2,268,200	2,268,200	2,166,400	2,166,400
771	TRANS TO SCHOOLS FOR DS	109,899	113,300	113,300	112,100	112,100
773	TRANSFER TO STORMWATER	194,500	194,500	194,500	194,500	194,500
776	TRANSFER TO MPO FUND	41,048	32,300	32,300	32,300	32,300
781	TRANSFER TO FLETCHER	0	15,000	15,000	0	0
782	TRANSFER TO CDBG	0	6,600	6,600	10,000	10,000
<b>TOTAL</b>	<b>DEPARTMENT 51600</b>	<b>11,505,939</b>	<b>11,119,600</b>	<b>10,894,000</b>	<b>10,550,700</b>	<b>10,550,700</b>
	<b>GRAND TOTAL EXPENSES</b>	<b>37,458,955</b>	<b>38,519,100</b>	<b>38,028,399</b>	<b>37,438,800</b>	<b>37,438,800</b>

## Special Revenue Funds

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

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

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

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

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

**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:** These funds are used to account for grants received from the United States Department of Justice for the purchase of in-car video cameras.

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

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

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

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

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

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

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

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

## *Special Revenue Funds*

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

The City's Special Revenue Funds include the State Street Aid Fund, Solid Waste Management Fund, Drug Enforcement Fund, Fletcher Park Trust Fund, School Fund, School Food Services, Greenway Fund, Library Fund, Storm Water Management Fund, Community Development Block Grant Fund, Metropolitan Planning Organization Fund, Byrne Memorial Grant Funds, and the Department of Justice Asset Forfeiture Fund, and the Red Light Camera Safety Fund.

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

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

Intergovernmental revenues provide 73.6% 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 Mouse Creek Greenway, Community Development Block Grant program and the Metropolitan Planning Organization program.

Charges for services revenues provide 8.1% of the funding for Special Revenue Fund budgets. Cleveland Utilities bills the majority of this to commercial and residential garbage customers. Additionally, fees are charged for school tuition, community service activities, and meals; library fines and fees; and airport hangar leases.

Special Revenue Funds receive 16.7% 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, \$1,061,300 to the Solid Waste Management program, \$539,800 to support the Cleveland Public Library, \$194,500 for the Storm Water Management program, \$34,000 for maintenance and improvements to the airport, \$32,300 for the Metropolitan Planning program and \$10,000 to the Community Development Block Grant Fund.

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

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

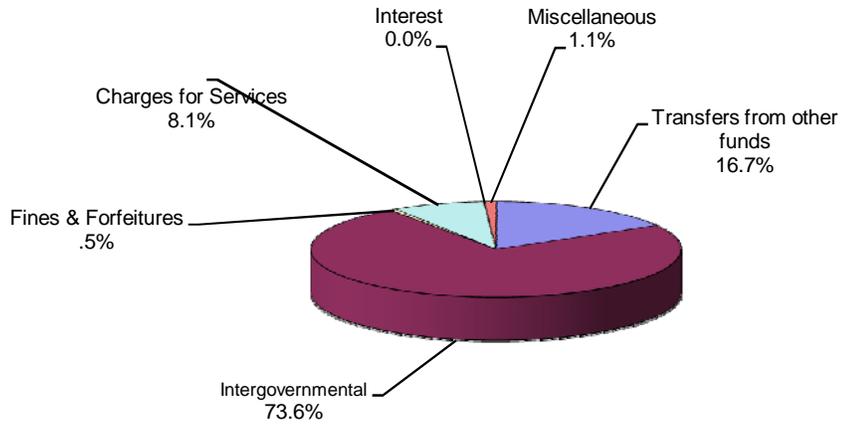
More than 81%, or \$36.3 million, of the \$44.6 million in total expenditures and other financing uses of the Special Revenue Funds is spent on education. More than 9% is spent on public works including projects and programs within the State Street Aid Fund, Solid Waste Management Fund and the Storm Water Management Fund.

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

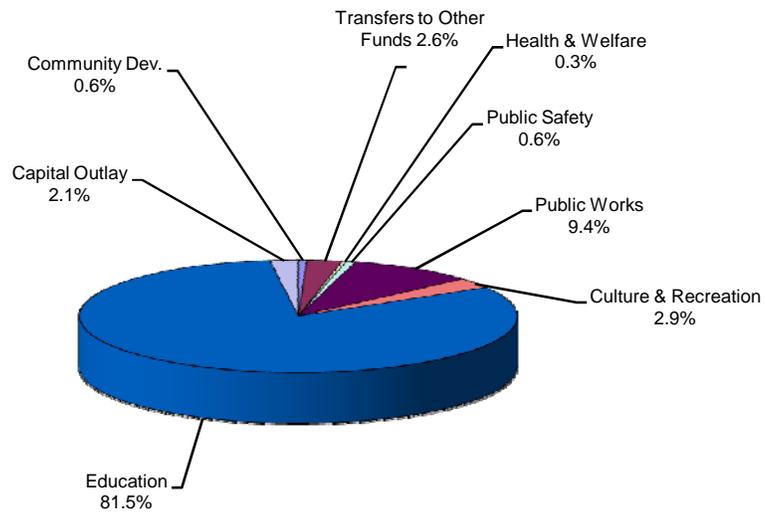
## *Special Revenue Funds Budget Summary*

	FY2008 ACTUAL	FY2009 ORIGINAL BUDGET	FY2009 AMENDED BUDGETED	FY2010 PROPOSED	% OF TOTAL
<b><i>Revenues and Other</i></b>					
<b><i>Financial Resources</i></b>					
Intergovernmental Revenues	\$31,370,009	\$32,156,115	\$32,140,594	\$32,694,039	73.6%
Charges for Services	\$3,274,786	\$3,494,737	\$3,611,419	\$3,589,875	8.1%
Fines and Forfeitures	\$101,677	\$241,000	\$241,000	\$241,000	0.5%
Interest (Investment) Income	\$124,163	\$115,200	\$37,100	\$16,700	0.0%
Miscellaneous Revenues	\$816,691	\$612,398	\$1,325,148	\$471,225	1.1%
Transfer from Other Funds	\$7,455,756	\$7,865,343	\$7,636,432	\$7,435,616	16.7%
<b><i>Total Revenues and Other</i></b>					
<b><i>Financial Resources</i></b>	<b>\$43,143,082</b>	<b>\$44,484,793</b>	<b>\$44,991,693</b>	<b>\$44,448,455</b>	<b>100.0%</b>
<b><i>Expenditures and Other</i></b>					
<b><i>Financing Uses</i></b>					
Community Development	\$252,660	\$289,300	\$289,300	\$289,300	0.6%
Public Safety	\$172,394	\$416,800	\$1,036,357	\$312,600	0.7%
Public Works	\$3,938,375	\$4,198,700	\$4,220,881	\$4,178,400	9.4%
Health and Welfare	\$0	\$135,200	\$0	\$135,200	0.3%
Culture and Recreation	\$1,445,768	\$1,246,000	\$2,045,175	\$1,282,000	2.9%
Education	\$34,935,499	\$36,805,350	\$36,433,454	\$36,392,151	81.5%
Capital Outlay	\$1,113,563	\$285,000	\$748,565	\$921,000	2.1%
Debt Service Principal	\$151,428	\$85,000	\$85,000	\$0	0.0%
Debt Service Interest & Other	\$5,626	\$1,912	\$1,912	\$0	0.0%
Transfers to Other Funds	\$1,214,529	\$1,249,231	\$1,230,231	\$1,159,004	2.6%
<b><i>Total Expenditures and</i></b>					
<b><i>Other Financing Uses</i></b>	<b>\$43,229,842</b>	<b>\$44,712,493</b>	<b>\$46,090,875</b>	<b>\$44,669,655</b>	<b>100.0%</b>
<b><i>Increase (Decrease) in Fund Balance</i></b>	<b>\$ (86,760)</b>	<b>\$ (227,700)</b>	<b>\$ (1,099,182)</b>	<b>\$ (221,200)</b>	
<b><i>Fund Balance at Beginning of FY</i></b>	<b>\$ 4,326,682</b>	<b>\$ 4,239,922</b>	<b>\$ 4,239,922</b>	<b>\$ 3,140,740</b>	
<b><i>Fund Balance at End of FY</i></b>	<b>\$ 4,239,922</b>	<b>\$ 4,012,222</b>	<b>\$ 3,140,740</b>	<b>\$ 2,919,540</b>	

**City of Cleveland Summary of Special Revenue Funds Revenue  
and Other Sources - FY 2010**



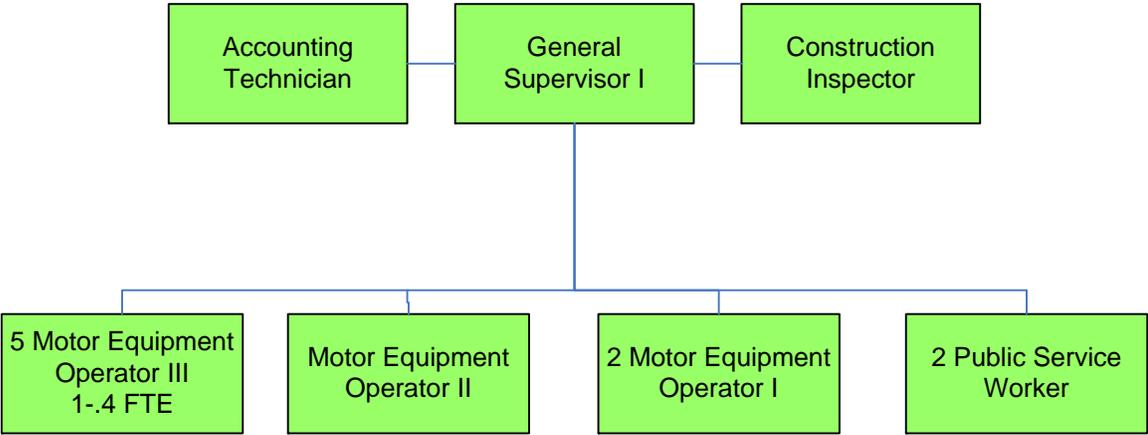
**City of Cleveland Summary of Special Revenue Funds  
Expenditures and Other Uses - FY 2010**



# ***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 Council directed staff to rebid all items contracted with Waste Connections at the end of their contract. Waste Connections was again awarded the contract. Basically, after the annual CPI adjustment in the former contract, Waste Connections bid the same rates in all service categories except commercial recycling, which increased five cents per cubic yard. The new contract agreement changed in terms of renewal periods. The initial contract is for a five year period with five year automatic renewals, unless either party gives a one hundred eighty (180) day notification requesting termination. The former contract allowed only for three year renewals. The new contract again provides for annual contract increases based on 90% of the CPI (Consumer Price Index) and 10% CPI Gasoline (limited to a 5% overall increase).

***Residential garbage collection and disposal*** is provided once per week with curbside pickup. The city pays Waste Connections \$6.83 per month per household serviced. Landfill costs of \$24.00 per ton are included in this price. The City charges residential customers a sanitation fee of \$7.04 monthly, which is included on their monthly utility bill. Therefore, the residential sanitation fee covers 100% of the actual cost plus an additional 3% for billing and uncollectible debt costs incurred by Cleveland Utilities who provides the billing services for the city.

***Commercial garbage collection and disposal*** is provided up to six times per week, using front-end loaders and metal containers from 2 to 8 cubic yards. This service is contracted with Waste Connections. The contractor works with each business to determine the best container location and service requirements for the business, subject to the approval of the public works director. The city has been paying Waste Connections \$1.78 per cubic yard. Transfer station landfill costs of \$24.00 per ton are included in this price. The city charges commercial customers \$1.83 per cubic yard, which is included on their monthly utility billing. The commercial sanitation fee covers the actual cost, billing expenses, and uncollectible debts.

***Commercial recycling service*** is provided up to six times per week, using metal recycling containers from 4 to 8 cubic yards. Businesses are encouraged to recycle and, in most cases, participation allows them to reduce their commercial garbage collection costs. This service is contracted with Waste Connections under the same contract as commercial garbage service. The city pays Waste Connections \$1.55 per cubic yard and commercial recycling customers pay \$1.60 per cubic yard, using monthly utility bills. Therefore, the

commercial recycling fee covers the actual cost as well as billing expenses and uncollectible debts.

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

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

***Brush collection*** is provided at each residence twice each month, using city employees and four knuckleboom loaders and trailers. The collected brush is disposed of at either the City's old garage site or at the Mouse Creek Road site. The brush is chipped into mulch and used by the parks and recreation department, Cleveland City Schools, and by residents. Last year excess mulch was sold to Bowater Paper Company for a revenue amount totaling over \$12,000.

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

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

At times routes are delayed and require re-scheduling due to various circumstances, such as 1) inclement weather, 2) heavy periods of leaf collection, 3) excessive amounts of debris (requiring extra collection time), 4) older equipment which breaks down requiring immediate maintenance, and 5) holidays. When extra collection

time is required it will result in delay and rescheduling. Even though the routes are made up, it affects performance.

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

EXPENDITURE SUMMARY	FY 2008 Actual	FY 2009 Budgeted	FY 2010 Proposed	Percentage Increase
Personnel Expenditures	\$691,771	\$733,000	\$738,900	1%
Operating Expenditures	\$2,490,549	\$2,661,500	\$2,644,700	-.6%
Capital Outlay & Debt Service	\$20,890	\$21,600	\$20,800	-3%
Total Expenditures	\$3,203,210	\$3,416,100	\$3,404,400	-.3%

***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.

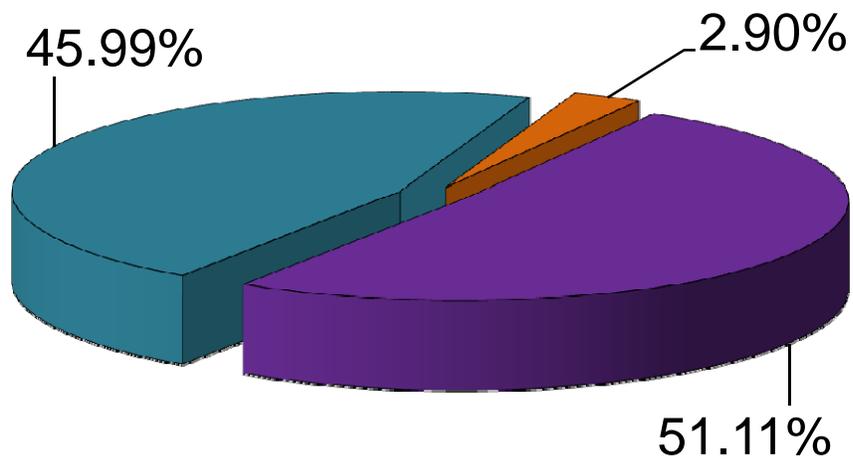
**Performance Measures:**

Measure Description	FY2007 (Actual)	FY2008 (Actual)	FY2009 (Estimated)	FY2010 (Projected)
<b>Solid Waste Contract:</b>				
Number of residential customers	13,355	13,557	13,686	13,772
Number of commercial customers	943	973	985	995
Total residential tons collected	10,234	10,221	10,425	10,634
Total commercial tons collected	16,538	16,483	16,648	16,814
Number of residential tons collected per 1,000 population	275	274	279	285
Number of residential tons collected per 1,000 collection points – curbside	766	754	761	772
Cost per ton collected – curbside	\$100	\$103	\$107	\$111
Cost per collection point – curbside	\$77	\$78	\$82	\$85
Cost to the city per residential unit	\$6.53	\$6.62	\$6.83	\$7.06
Cost to the city per cubic yard for commercial collection	\$1.72	\$1.74	\$1.78	\$1.84
Cost to the city for commercial recycling	\$1.50	\$1.50	\$1.55	\$1.58
Number of lost days due to inclement weather	0	0	0	0
% of CPI increase and gas index on contracts	*N/A	2.22%	5.00%	5.00%
<b>Public Works Route System:</b>				
Number of tons of brush collected	2,158	1,079	2,836	2,400
Number of days loose leaves were collected	59	60	60	62
Number of tons of loose leaves collected	2,109	2,043	2,070	2,100
Landfill tonnage from route collections	6,807	6,652	6,100	6,405
Number of delayed route collection days	28	27	28	30

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

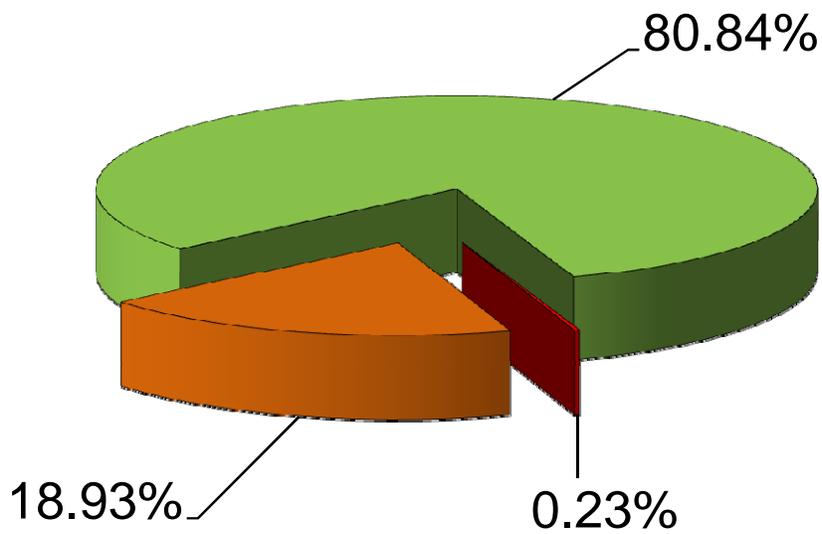
# Solid Waste Management

2009-10 Service Contract  
\$2,202,100



■ Residential Standard	\$1,125,500
■ Commercial Standard	\$1,012,800
■ Commercial Recycle	\$63,800

# Solid Waste Management 2009-10 Disposal Expenses \$215,000



■ Waste Connections Transfer Station-\$173,800

■ Bradley County Landfill-\$500

■ Contracted Brush Chipping-\$40,700

CITY OF CLEVELAND						
<b>FUND #121 - SOLID WASTE MANAGEMENT</b>						
<b>REVENUES</b>						
OBJECT CODE		2007-2008 ACTUAL	2008-2009 ORIGINAL BUDGET	2008-2009 AMENDED BUDGET	2009-2010 REQUESTED	2009-2010 PROPOSED
34412	COMMERCIAL GARBAGE	1,014,236	1,033,900	1,076,600	1,076,600	1,076,600
34413	RESIDENTIAL GARBAGE	1,063,786	1,051,400	1,125,500	1,125,500	1,125,500
36110	INTEREST INCOME	9,145	10,000	3,000	1,000	1,000
36810	TRANS FROM GENERAL FUND	1,198,407	1,244,900	1,211,000	1,061,300	1,061,300
36985	TML-WORK COMP SALARY REIMB.	3,086	0	0	0	0
	<b>TOTAL REVENUES</b>	<b>3,288,660</b>	<b>3,340,200</b>	<b>3,416,100</b>	<b>3,264,400</b>	<b>3,264,400</b>
<b>EXPENDITURES</b>						
<b>DEPARTMENT #43210</b>						
OBJECT CODE		2007-2008 ACTUAL	2008-2009 ORIGINAL BUDGET	2008-2009 AMENDED BUDGET	2009-2010 REQUESTED	2009-2010 PROPOSED
<b>Personnel and fringe benefits:</b>						
111	SALARIES	461,519	485,300	485,300	494,300	494,300
112	OVERTIME	11,909	9,000	11,500	7,000	7,000
114	PART TIME WAGES	0	0	0	0	0
119	SUPPLEMENT PAY	575	700	700	700	700
131	SERVICE AWARDS	0	400	400	100	100
132	LONGEVITY	8,700	9,400	9,400	9,100	9,100
133	SOLD VACATION	3,065	4,500	4,500	4,800	4,800
134	CHRISTMAS BONUS	1,624	1,600	1,600	1,600	1,600
140	DENTAL INSURANCE	5,229	5,800	5,800	5,800	5,800
141	SOCIAL SECURITY TAXES	35,059	39,100	39,100	39,700	39,700
142	HEALTH INSURANCE EXPENSE	71,698	81,400	81,400	81,400	81,400
143	RETIREMENT EXPENSE	82,812	84,900	84,900	86,100	86,100
144	LIFE/DISABILITY INSURANCE EXPENSE	6,709	6,600	6,600	6,500	6,500
149	WORKERS COMP CLAIMS	1,482	1,000	500	500	500
197	SAFETY SHOES	1,390	1,500	1,300	1,300	1,300
	<b>Subtotal:</b>	<b>691,771</b>	<b>731,200</b>	<b>733,000</b>	<b>738,900</b>	<b>738,900</b>
<b>Operating expenditures:</b>						
211	POSTAGE EXPENSE	266	300	300	300	300
221	PRINTING EXPENSE	0	200	200	200	200
233	SUBSC. & MEMBERSHIPS	75	100	100	100	100
237	ADVERTISING EXPENSE	223	100	0	100	100
283	TRAINING/TRAVEL EXPENSE	1,094	1,000	500	800	800
295	LANDFILL EXPENSE	214,896	255,000	233,000	215,000	215,000
296	RESIDENTIAL ACCOUNT	1,058,274	1,072,400	1,125,500	1,125,500	1,125,500
298	COMMERCIAL ACCOUNT	938,370	972,900	1,012,800	1,012,800	1,012,800
299	COMMERCIAL RECYCLING	62,027	61,000	63,800	63,800	63,800
319	OFFICE EXPENSE	2,103	2,000	2,000	1,800	1,800
321	OPERATING SUPPLIES	1,364	1,500	1,500	1,500	1,500
322	SAFETY SUPPLIES	688	800	800	800	800
324	JANITORIAL SUPPLIES	599	600	600	600	600
326	UNIFORM EXPENSE	6,772	6,000	4,000	4,000	4,000
331	GASOLINE EXPENSE	63,056	58,000	58,000	58,000	58,000
332	REPAIRS & PARTS	108,004	115,000	115,000	115,000	115,000
512	INS-VEHICLE & EQUIPMENT	2,369	3,400	3,400	3,400	3,400
513	INS-GENERAL LIABILITY	7,740	11,600	11,600	11,600	11,600

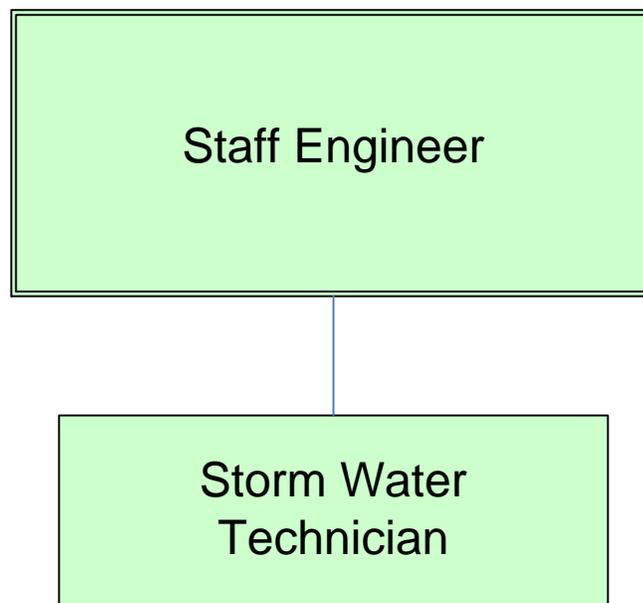
<b>EXPENDITURES</b>						
<b>DEPARTMENT #43210</b>						
OBJECT CODE		2007-2008 ACTUAL	2008-2009 ORIGINAL BUDGET	2008-2009 AMENDED BUDGET	2009-2010 REQUESTED	2009-2010 PROPOSED
514	WORKERS COMPENSATION	22,355	24,600	27,900	27,900	27,900
543	CPTR MAINT & SUPPORT	0	1,000	0	1,000	1,000
599	MISCELLANEOUS	274	500	500	500	500
<b>Subtotal:</b>		<b>2,490,549</b>	<b>2,588,000</b>	<b>2,661,500</b>	<b>2,644,700</b>	<b>2,644,700</b>
<b>Capital outlay and debt service:</b>						
791	BRADLEY COUNTY-RECYCLING	20,000	20,000	20,000	20,000	20,000
941	OFFICE FURNITURE/EQUIP	890	1,000	1,600	800	800
<b>Subtotal:</b>		<b>20,890</b>	<b>21,000</b>	<b>21,600</b>	<b>20,800</b>	<b>20,800</b>
	<b>TOTAL EXPENDITURES</b>	<b>3,203,210</b>	<b>3,340,200</b>	<b>3,416,100</b>	<b>3,404,400</b>	<b>3,404,400</b>

# ***STORM WATER MANAGEMENT***



THE FALL STREAM CLEAN-UP WAS A GREAT SUCCESS

# *Storm Water Management*



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

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

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

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

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

The primary emphasis of the storm water mandate for FY 2010 will be implementing the new MS4 Phase II permit. Total Daily Maximum Loads (TMDL) testing will continue with 25% of the testing locations completed. Minor capital improvement drainage projects to address storm water quantity will continue to be a priority of the engineering division with in-house engineering and construction material purchases from the storm water fund.

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

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

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

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

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

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

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

EXPENDITURE SUMMARY	FY 2008 Actual	FY 2009 Budgeted	FY 2010 Proposed	Percentage Increase
Personnel Expenditures	\$124,727	\$140,400	\$134,400	-4%
Operating Expenditures	\$18,958	\$40,396	\$37,500	-7%
Capital Outlay & Debt Service	\$54,347	\$35,000	\$22,800	-35%
Total Expenditures	\$198,032	\$215,796	\$194,700	-10%

### *Goals and Objectives*

- Achieve permit compliance required by the city’s NPDES permit in each year of the five year permit.
- Continue partnership with Project Wet and Bradley County Storm Water as part of our program’s Public Education and Outreach.
- Construct the minor drainage projects identified by the public works department as needed to solve the highest priority drainage problems.
- Continue TMDL testing on all impaired streams inside the city.
- Collect and place storm water infrastructure into the Geographical Information System (GIS) for watershed analysis.
- Continue to provide water quality education training for public works staff in FY10.
- Through partnerships, hold fall and spring stream clean-ups along the Greenway path and South Mouse Creek.

*Performance Measures*

Measure Description	FY2007 (Actual)	FY2008 (Actual)	FY2009 (Estimated)	FY2010 (Projected)
Number of drainage projects completed	1	6	0	1
Public education and outreach	4	4	4	4
Contractor and developer training classes	2	2	2	2
Percentage of storm sewer outfall inventory	75%	100%	N/A	N/A
Project wet programs	2	0	2	1
Stream Clean-ups	2	2	2	2
Water Quality Education for PW Staff	1	0	1	1

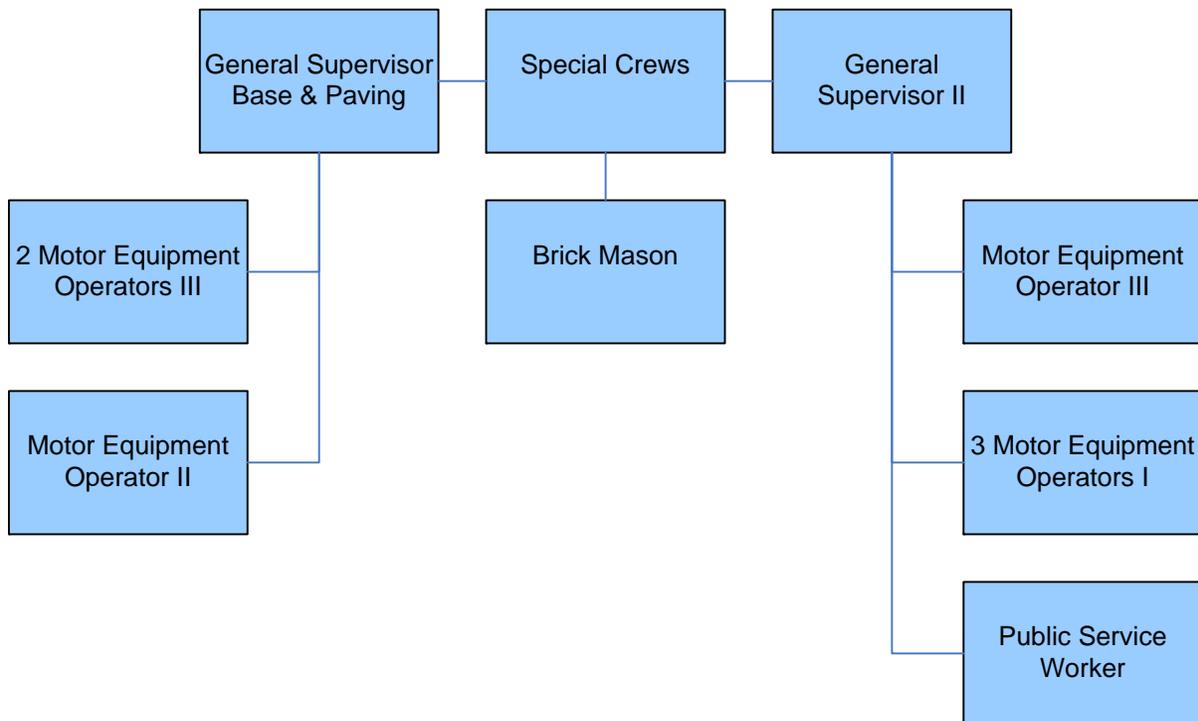
CITY OF CLEVELAND						
FUND #123 - STORM WATER MANAGEMENT FUND						
REVENUES						
OBJECT CODE		2007-2008 ACTUAL	2008-2009 ORIGINAL BUDGET	2008-2009 AMENDED BUDGET	2009-2010 REQUESTED	2009-2010 PROPOSED
34351	TRANS FROM GENERAL FUND	194,500	194,500	194,500	194,500	194,500
36110	INTEREST INCOME	2,370	1,500	600	200	200
	<b>TOTAL REVENUES</b>	<b>196,870</b>	<b>196,000</b>	<b>195,100</b>	<b>194,700</b>	<b>194,700</b>
EXPENDITURES						
DEPARTMENT #43150						
OBJECT CODE		2007-2008 ACTUAL	2008-2009 ORIGINAL BUDGET	2008-2009 AMENDED BUDGET	2009-2010 REQUESTED	2009-2010 PROPOSED
<b>Personnel and fringe benefits:</b>						
111	SALARIES	89,405	98,500	98,500	92,900	92,900
112	OVERTIME	0	300	300	100	100
131	SERVICE AWARDS	0	0	0	200	200
133	SOLD VACATION	0	0	0	800	800
134	CHRISTMAS BONUS	217	300	300	300	300
140	DENTAL INSURANCE	631	900	900	900	900
141	SOCIAL SECURITY TAXES	6,274	7,600	7,600	7,300	7,300
142	HEALTH INSURANCE EXPENSE	12,235	13,500	13,500	13,500	13,500
143	RETIREMENT EXPENSE	14,848	16,500	16,500	15,700	15,700
144	LIFE/DISABILITY INSURANCE EXPENSE	1,117	1,300	1,300	1,200	1,200
148	EDUCATION REIMBURSEMENT	0	1,500	1,500	1,500	1,500
<b>Subtotal:</b>		<b>124,727</b>	<b>140,400</b>	<b>140,400</b>	<b>134,400</b>	<b>134,400</b>
<b>Operating expenditures:</b>						
211	POSTAGE EXPENSE	0	300	300	200	200
221	PRINTING EXPENSE	136	1,000	1,000	200	200
223	PUBLIC EDUCATION PROGRAMS	2,178	6,000	6,000	6,000	6,000
233	SUBSC. & MEMBERSHIPS	151	800	800	700	700
237	ADVERTISING	64	200	200	200	200
245	TELEPHONE EXPENSE	2,488	1,600	1,600	2,100	2,100
252	LEGAL EXPENSE	0	500	500	0	0
283	TRAVEL & TRAINING	3,389	5,000	5,000	4,500	4,500
288	WORK SESSION/COMP MEALS	419	2,000	2,000	1,700	1,700
293	NPDES PERMIT FEE	2,500	2,500	2,500	2,500	2,500
319	OFFICE EXPENSE	1,540	1,300	1,300	1,300	1,300
321	OPERATING & FIELD SUPPLIES	156	3,200	3,200	3,200	3,200
322	BENTHIC SAMPLING/LABWORK	0	8,000	8,000	7,000	7,000
326	CLOTHING, UNIFORMS, SHOES	1,060	900	900	1,000	1,000
331	GASOLINE EXPENSE	2,714	2,100	3,100	3,200	3,200
332	REPAIRS & PARTS	753	2,000	2,000	2,000	2,000
512	INSUR-VEHICLES & EQUIPMENT	516	600	600	500	500
513	INSUR-GENERAL LIABILITY	521	600	600	400	400
514	WORKERS COMPENSATION	317	400	296	300	300
599	MISCELLANEOUS	56		500	500	500
<b>Subtotal:</b>		<b>18,958</b>	<b>39,000</b>	<b>40,396</b>	<b>37,500</b>	<b>37,500</b>

<b>EXPENDITURES</b>						
<b>DEPARTMENT #43150</b>						
OBJECT CODE		2007-2008 ACTUAL	2008-2009 ORIGINAL BUDGET	2008-2009 AMENDED BUDGET	2009-2010 REQUESTED	2009-2010 PROPOSED
<b>Capital outlay and debt service:</b>						
761	TRANSFER TO DEBT SERVICE	18,413	17,900	17,900	17,400	17,400
934	MAINT/MINOR DRAINAGE PROJ.	16,815	0	0	0	0
935	TRASH RECEPTACLES	4,865	4,500	4,500	5,000	5,000
939	COMPUTER SOFTWARE & MAINT.	149	3,100	1,400	0	0
940	DATA FOR WATERSHED MODELING	10,400	10,000	10,000	0	0
941	OFFICE FURNITURE/EQUIP	3,705	500	1,200	400	400
<b>Subtotal:</b>		<b>54,347</b>	<b>36,000</b>	<b>35,000</b>	<b>22,800</b>	<b>22,800</b>
	<b>TOTAL EXPENDITURES</b>	<b>198,032</b>	<b>215,400</b>	<b>215,796</b>	<b>194,700</b>	<b>194,700</b>

# STATE STREET AID



# *State Street Aid*



## *State Street Aid Fund*

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

The State Street Aid Fund operates with funding from the state fuel tax. The Tennessee Legislature has authorized the state to distribute a portion of proceeds from the state gasoline and motor vehicle fuel tax to incorporated cities and towns to use for maintaining and improving municipal streets. The state gasoline tax is 20 cents per gallon plus a 1.4 cent per gallon special petroleum fee. These tax amounts include a special privilege tax of 1 cent per gallon on petroleum products and a 0.4 cent petroleum tax for the underground storage tank fund. Each penny is worth approximately \$30.1 million in state revenue and yields approximately \$644.1 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 \$240.4 million, goes to cities and counties
- Approximately .7 cent, or \$21.7 million, goes to the State General Fund
- Approximately 12.8 cents, or \$389.7 million, goes to TDOT

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

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

EXPENDITURE SUMMARY	FY 2008 Actual	FY 2009 Budgeted	FY 2010 Proposed	Percentage Increase
Personnel Expenditures	\$555,547	\$606,885	\$596,700	-2%
Operating Expenditures	\$0	\$0	\$0	0%
Capital Outlay & Debt Service	\$494,877	\$488,000	\$390,400	-20%
Total Expenditures	\$1,050,424	\$1,094,885	\$987,100	-10%

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

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

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

This fund pays a portion of the debt service for street equipment and roadway projects as well as providing current funding for equipment and infrastructure improvements. Therefore, this fund has an impact on the performance measures of the Public Works Department, which are located in the General Fund. This fund also provides salaries and benefits for 14% of the Public Works Department employees.

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

#### Completed:

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

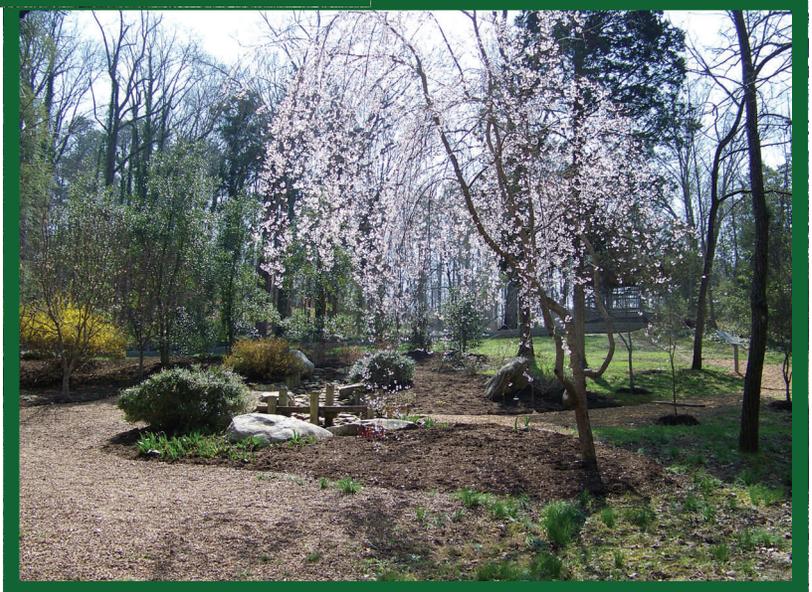
#### In Progress:

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

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

CITY OF CLEVELAND						
<b>FUND #124 - STATE STREET AID FUND</b>						
<b>REVENUES</b>						
OBJECT CODE		2007-2008 ACTUAL	2008-2009 ORIGINAL BUDGET	2008-2009 AMENDED BUDGET	2009-2010 REQUESTED	2009-2010 PROPOSED
33551	STATE GAS TAX	1,049,270	1,062,000	1,025,000	1,025,000	1,025,000
36110	INTEREST INCOME	1,217	500	500	500	500
36985	JURY DUTY REIMBURSEMENT	11	0	0	0	0
<b>TOTAL REVENUES</b>		<b>1,050,498</b>	<b>1,062,500</b>	<b>1,025,500</b>	<b>1,025,500</b>	<b>1,025,500</b>
<b>EXPENDITURES</b>						
<b>DEPARTMENT #43190</b>						
OBJECT CODE		2007-2008 ACTUAL	2008-2009 ORIGINAL BUDGET	2008-2009 AMENDED BUDGET	2009-2010 REQUESTED	2009-2010 PROPOSED
<b>Personnel and fringe benefits:</b>						
111	SALARIES	361,238	381,800	381,800	375,800	375,800
112	OVERTIME	3,517	7,000	6,000	6,000	6,000
131	SERVICE AWARDS	0	500	500	500	500
132	LONGEVITY	5,800	6,200	6,200	6,500	6,500
133	SOLD VACATION	3,031	3,400	3,400	3,200	3,200
134	CHRISTMAS BONUS	1,191	1,200	1,200	1,200	1,200
140	DENTAL INSURANCE	4,045	4,800	4,800	4,800	4,800
141	SOCIAL SECURITY TAXES	26,798	30,600	30,600	30,200	30,200
142	HEALTH INSURANCE EXPENSE	64,352	76,000	76,000	71,900	71,900
143	RETIREMENT EXPENSE	63,010	66,600	66,600	65,400	65,400
144	LIFE/DISABILITY INSURANCE EXPENSE	3,990	5,200	5,200	4,900	4,900
149	WORKERS COMP CLAIMS	384	2,000	500	500	500
192	PRE-EMPLOYMENT TESTING	58	200	0	0	0
197	SAFETY SHOES	1,100	1,300	1,000	1,100	1,100
514	WORKERS COMPENSATION	17,033	18,700	23,085	24,700	24,700
<b>Subtotal:</b>		<b>555,547</b>	<b>605,500</b>	<b>606,885</b>	<b>596,700</b>	<b>596,700</b>
<b>Capital outlay and debt service:</b>						
611	TRANS-DEBT SVC-97REFUND.	143,199	143,700	143,700	143,000	143,000
623	TRANS-DEBT SVC-99 SERIES	167,689	167,200	167,200	203,500	203,500
624	TRANS-DEBT SVC-2005 G.I.B.F.	40,073	39,500	39,500	43,900	43,900
625	TRANS-DEBT SVC-99 NON-CALLABLE	143,916	137,600	137,600	0	0
763	TRANS-CIP-PAVING & MATERIALS	0	19,000	0	0	0
<b>Subtotal:</b>		<b>494,877</b>	<b>507,000</b>	<b>488,000</b>	<b>390,400</b>	<b>390,400</b>
<b>TOTAL EXPENDITURES</b>		<b>1,050,424</b>	<b>1,112,500</b>	<b>1,094,885</b>	<b>987,100</b>	<b>987,100</b>

# FLETCHER PARK



## ***Fletcher Park Trust Fund***

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

No personnel are funded out of this fund.

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

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

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

Construction on Phase V was completed in April, 2008. Phase V included a flower garden walkway system and a second pavilion. This phase was funded by a \$50,000 State Grant that was matched with funds from the Fletcher Park Trust Fund. Phase VI is being funded in FY 2009 with state grant funds and matching funds provided by the general fund. This will construct a trail around the perimeter of the back meadow. The city will continue to apply for grants in the future as monies are available from the State of Tennessee.

EXPENDITURE SUMMARY	FY 2008 Actual	FY 2009 Budgeted	FY 2010 Proposed	Percentage Increase
Personnel Expenditures	\$0	\$0	\$0	0%
Operating Expenditures	\$0	\$0	\$0	0%
Capital Outlay & Debt Service	\$109,537	\$75,000	\$0	-100%
Total Expenditures	\$109,537	\$75,000	\$0	-100%

CITY OF CLEVELAND						
<b>FUND #127 - FLETCHER PARK TRUST FUND</b>						
<b>REVENUES</b>						
OBJECT CODE		2007-2008 ACTUAL	2008-2009 ORIGINAL BUDGET	2008-2009 AMENDED BUDGET	2009-2010 REQUESTED	2009-2010 PROPOSED
33491	FEDERAL GRANT	45,000	60,000	60,000	0	0
36110	INTEREST INCOME	1,558	0	0	0	0
36811	TRANSFER FROM GENERAL FUND	0	15,000	15,000	0	0
	<b>TOTAL REVENUES</b>	<b>46,558</b>	<b>75,000</b>	<b>75,000</b>	<b>0</b>	<b>0</b>
<b>EXPENDITURES</b>						
<b>DEPARTMENT # 44720</b>						
OBJECT CODE		2007-2008 ACTUAL	2008-2009 ORIGINAL BUDGET	2008-2009 AMENDED BUDGET	2009-2010 REQUESTED	2009-2010 PROPOSED
937	FLETCHER PARK DEVELOP.	109,537	75,000	75,000	0	0
	<b>TOTAL EXPENDITURES</b>	<b>109,537</b>	<b>75,000</b>	<b>75,000</b>	<b>0</b>	<b>0</b>

# DRUG ENFORCEMENT FUND



THE FIRING RANGE  
DURING CONSTRUCTION



## ***Drug Enforcement Fund***

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

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

This fund includes the construction of Phase II of the firearms training center for the police department and is made possible using confiscated funds. The firearms training center was built on property owned by Cleveland Utilities and shared with the Waste Water Treatment Plant near the Olin Chemical Plant in Charleston. The city received bids in March 2008 for the construction of Phase I. Phase I consisted of earthwork and gravel parking. The bid was awarded the Cherokee Construction Co. for approximately \$525,000 and was completed in April 2009.

Future plans for the firearms training center include concrete pads, support structures for a range tower, backdrops, and a target system.

EXPENDITURE SUMMARY	FY 2008 Actual	FY 2009 Budgeted	FY 2010 Proposed	Percentage Increase
Personnel Expenditures	\$0	\$0	\$0	0%
Operating Expenditures	\$69,472	\$101,900	\$101,600	-.3%
Capital Outlay & Debt Service	\$34,368	\$578,158	\$10,000	-98%
Total Expenditures	\$103,840	\$680,058	\$111,600	-83%

### ***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	FY2007 (Actual)	FY2008 (Actual)	FY2009 (Estimated)	FY2010 (Projected)
Drug seizures (street value)	\$9,100	\$14,920	\$9,490	\$10,000
Number of Seizures: Marijuana	83	16	9	10
Number of Seizures: Cocaine	9	37	6	6
Number of Seizures: Crack Rocks	40	13	6	6
Number of Seizures: Meth	16	3	1	1
Number of Seizures: Other Drugs	120	7	19	20
Number of firearms seized	3	1	0	1
Number of vehicles seized	5	0	2	2
Cash seized	\$61,000	\$5,000	\$30,000	\$5,000
Drug-related arrests	197	227	80	200

CITY OF CLEVELAND						
FUND #130 - DRUG ENFORCEMENT TRUST FUND						
REVENUES						
OBJECT CODE		2007-2008 ACTUAL	2008-2009 ORIGINAL BUDGET	2008-2009 AMENDED BUDGET	2009-2010 REQUESTED	2009-2010 PROPOSED
34214	DRUG TASK FORCE	50,000	0	0	0	0
35140	BRADLEY COUNTY COURT	49,090	30,000	30,000	30,000	30,000
35200	CONFISCATED FUNDS	2,587	10,000	10,000	10,000	10,000
36110	INTEREST INCOME	32,052	5,000	5,000	1,000	1,000
36331	AUCTION PROCEEDS	20,891	0	0	0	0
36990	MISCELLANEOUS	17	0	0	0	0
	<b>TOTAL REVENUES</b>	<b>154,637</b>	<b>45,000</b>	<b>45,000</b>	<b>41,000</b>	<b>41,000</b>
EXPENDITURES						
DEPARTMENT #42129						
OBJECT CODE		2007-2008 ACTUAL	2008-2009 ORIGINAL BUDGET	2008-2009 AMENDED BUDGET	2009-2010 REQUESTED	2009-2010 PROPOSED
<b>Operating expenditures:</b>						
215	SEIZED VEHICLE EXPENSE	1,308	5,000	5,000	5,000	5,000
219	PAGER EXPENSE	267	300	300	0	0
236	INVESTIGATIVE FUNDS	30,000	45,000	41,000	41,000	41,000
245	TELEPHONE EXPENSE	1,874	5,800	5,500	5,500	5,500
249	AUTO TRAK EXPENSE	1,215	900	1,300	1,300	1,300
261	VEHICLE MAINTENANCE	13,782	14,000	14,000	14,000	14,000
283	TRAVEL/TRAINING EXPENSE	976	3,500	3,500	3,500	3,500
290	BRADLEY CO-EQUIP MAINT	0	4,000	4,000	4,000	4,000
313	BATTERIES	140	500	500	500	500
314	TAPES-VIDEO & AUDIO	1,190	500	500	500	500
315	DETECTIVE SUPPLIES	240	500	500	500	500
316	FILM	0	100	100	100	100
319	OFFICE EXPENSE	711	1,200	1,200	1,200	1,200
322	OSHA SAFETY SUPPLIES	0	500	500	500	500
326	UNIFORM EXPENSE	1,400	2,000	2,000	2,000	2,000
328	DRUG EDUCATION	2,500	2,500	2,500	2,500	2,500
331	GASOLINE EXPENSE	13,869	17,000	17,000	17,000	17,000
396	CANINE EXPENSE	0	2,000	2,000	2,000	2,000
599	MISCELLANEOUS	0	500	500	500	500
	<b>Subtotal:</b>	<b>69,472</b>	<b>105,800</b>	<b>101,900</b>	<b>101,600</b>	<b>101,600</b>
<b>Capital outlay and debt service:</b>						
939	FIRING RANGE	32,280	100,000	564,158	0	0
948	COMPUTERS	0	0	4,000	0	0
949	EQUIPMENT	2,088	10,000	10,000	10,000	10,000
	<b>Subtotal:</b>	<b>34,368</b>	<b>110,000</b>	<b>578,158</b>	<b>10,000</b>	<b>10,000</b>
	<b>TOTAL EXPENDITURES</b>	<b>103,840</b>	<b>215,800</b>	<b>680,058</b>	<b>111,600</b>	<b>111,600</b>

# ***2006, 2007, & 2008 BYRNE MEMORIAL JUSTICE ASSISTANCE GRANTS***



## ***2006, 2007 & 2008 Byrne Memorial Justice Assistance Grants***

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

Local Law Enforcement Block Grants (The Justice Department changed the name to Byrne Memorial Justice Assistance Grants in 2005) are administered by the United States Department of Justice – Office of Justice Programs. The City of Cleveland has received \$570,705 since this program began in 1996. These grants have required a 10% local match except for the 2007 and 2008 grants, which require no local match.

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

In 2008 and 2009 funds were used for laptops to be placed in the patrol vehicles. This continued to assist in equipping all patrol officers with the mobile data equipment needed to perform many tasks in the field, rather than returning to the office.

EXPENDITURE SUMMARY	FY 2008 Actual	FY 2009 Budgeted	FY 2010 Proposed	Percentage Increase
Personnel Expenditures	\$0	\$0	\$0	-100%
Operating Expenditures	\$0	\$0	\$0	-100%
Capital Outlay & Debt Service	\$39,630	\$14,928	\$0	-100%
Total Expenditures	\$39,630	\$14,928	\$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 #136 2007 BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT						
REVENUES						
OBJECT CODE		2007-2008 ACTUAL	2008-2009 ORIGINAL BUDGET	2008-2009 AMENDED BUDGET	2009-2010 REQUESTED	2009-2010 PROPOSED
33130	FED GRANT-2007 JAG	35,448	0	0	0	0
36810	TRANSFER-GENERAL FUND	0	0	0	0	0
36811	TRANSFER-BYRNE MEMORIAL	1	0	0		
<b>TOTAL REVENUES</b>		<b>35,449</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
EXPENDITURES						
DEPARTMENT #42110						
OBJECT CODE		2007-2008 ACTUAL	2008-2009 ORIGINAL BUDGET	2008-2009 AMENDED BUDGET	2009-2010 REQUESTED	2009-2010 PROPOSED
<b>Capital outlay and debt service:</b>						
948	LAPTOP COMPUTERS	32,569	0	2,880	0	0
<b>TOTAL EXPENDITURES</b>		<b>32,569</b>	<b>0</b>	<b>2,880</b>	<b>0</b>	<b>0</b>
CITY OF CLEVELAND						
FUND #133 2006 BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT						
REVENUES						
OBJECT CODE		2007-2008 ACTUAL	2008-2009 ORIGINAL BUDGET	2008-2009 AMENDED BUDGET	2009-2010 REQUESTED	2009-2010 PROPOSED
33130	FED GRANT-2006 JAG	0	0	0	0	0
36810	TRANSFER-GENERAL FUND	0	0	0	0	0
<b>TOTAL REVENUES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
EXPENDITURES						
DEPARTMENT #42100						
OBJECT CODE		2007-2008 ACTUAL	2008-2009 ORIGINAL BUDGET	2008-2009 AMENDED BUDGET	2009-2010 REQUESTED	2009-2010 PROPOSED
<b>Capital outlay and debt service:</b>						
948	LAP TOP COMPUTERS	7,061	0	0	0	0
<b>TOTAL EXPENDITURES</b>		<b>7,061</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

CITY OF CLEVELAND						
FUND #137 2008 BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT						
REVENUES						
OBJECT CODE		2007-2008 ACTUAL	2008-2009 ORIGINAL BUDGET	2008-2009 AMENDED BUDGET	2009-2010 REQUESTED	2009-2010 PROPOSED
33130	FED GRANT-2008 JAG	0	0	12,048	0	0
<b>TOTAL REVENUES</b>		<b>0</b>	<b>0</b>	<b>12,048</b>	<b>0</b>	<b>0</b>
EXPENDITURES						
DEPARTMENT #42100						
OBJECT CODE		2007-2008 ACTUAL	2008-2009 ORIGINAL BUDGET	2008-2009 AMENDED BUDGET	2009-2010 REQUESTED	2009-2010 PROPOSED
<b>Capital outlay and debt service:</b>						
948	MOBILE DATA TERMINALS	0	0	12,048	0	0
<b>TOTAL EXPENDITURES</b>		<b>0</b>	<b>0</b>	<b>12,048</b>	<b>0</b>	<b>0</b>

# GREENWAY FUND



## ***Greenway Fund***

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

No personnel are funded out of this fund.

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

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

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

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

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

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

Greenway Phase IV will connect the existing path at Raider Drive with the south end of the Tinsley Park trail. The path will cross under Raider Drive and continue north behind Cleveland High School Football stadium, cross Mouse Creek near the north end of the school property with a pedestrian bridge, and connect the south end of Tinsley Park trail for a length of 1550 feet. From this point, it is proposed that a 6' access path of 900 feet will connect the south end of Northwood Subdivision to the Creekside Office Park. The City of Cleveland has received a TDOT Enhancement grant for \$569,000 for this section of the Greenway that will cover 80 percent of the project cost. Currently, the preliminary engineering design is complete and the engineering staff is completing the design drawings and bid documents for this phase. It is anticipated that this section will be completed by the end of 2009.

Greenway Phase VI starts at Paul Huff Parkway Bridge and continues south about 3100 feet along the west side of South Mouse Creek to Mouse Creek Road. Bradley County obtained grant money and matched the grant to fund a 900 foot section of this phase. This section was complete in January 2009 and the City of Cleveland provided the survey, design, bidding, and project management services. The remaining 2200 feet of Phase V is designed and funded. The city is in the process of acquiring property for the proposed path. It is anticipated that work will start in late April 2009 and be completed in July 2009. This section of the Greenway is funded through a Bradley County Healthy Community Initiative Grant of \$123,000 and it will be constructed by the City of Cleveland Public Works Department.

Greenway Phase V is in the planning stage and includes pouring a concrete path from the south end of the Tinsley Trail along the existing path through Tinsley Park to behind the existing softball fields where it will cross Mouse Creek about 400 feet south of the Mouse Creek Bridge and connect with Phase V near Mouse Creek Road. This section of Greenway path is about 5200 feet in length and will include the installation of one pedestrian bridge. The project cost estimate is \$705,000 and this section was submitted for federal funding.

Phase VII will begin at the southern end of Phase III at Willow Street and continues south under the Willow Street bridge. From Willow Street, the proposed plan is to continue along the east bank of Mouse Creek, cross Woolen Mill Branch, and connect to the Village Green. TDOT has already constructed a walkway through the Inman Street culvert. This section includes the construction of about 2500 feet of Greenway path and one pedestrian bridge crossing Woolen Mill Branch. The current cost estimate is \$870,000 and the cost includes property acquisition.

Developer Tom Cate has constructed a concrete path through the box culvert at 25<sup>th</sup> Street and connected the Spring Creek Development to the Greenway. A gravel path is constructed for about 1000 feet south of 25<sup>th</sup> Street. The immediate plan is to have a connection from Schimmel's Park near Lee University to the Spring Creek Development. The long range plan is to extend the Fillauer Branch Greenway north to connect with the Mouse Creek Greenway at Tinsley Park.

Greenways and other open spaces enhance the quality of life in Cleveland by protecting the environment, giving citizens additional venues for recreation, and by providing economic development benefits.

EXPENDITURE SUMMARY	FY 2008 Actual	FY 2009 Budgeted	FY 2010 Proposed	Percentage Increase
Personnel Expenditures	\$0	\$0	\$0	0%
Operating Expenditures	\$0	\$0	\$0	0%
Capital Outlay & Debt Service	\$770,518	\$315,104	\$711,000	126%
Total Expenditures	\$770,518	\$315,104	\$711,00	126%

***Goals and Objectives:***

- Complete a continuous Greenway path along South Mouse Creek from the Village Green at Inman Street to Mohawk Drive.
- Construct a Greenway path along Fillauer Branch from Schimmel’s Park and connect the Mouse Creek Greenway at Tinsley Park.
- Continue the Greenway path north of Mohawk drive to the Greater Cleveland Soccer Fields.

***Performance Measures:***

Measure Description	FY2007 (Actual)	FY2008 (Actual)	FY2009 (Estimated)	FY2010 (Projected)
Phases completed	Home Depot	3	3 & 6A	4 & 6B
Length of Greenway	1,260'	2,900'	3,800'	4,200'
Access Sidewalk	0'	1,100'	1,100'	900'

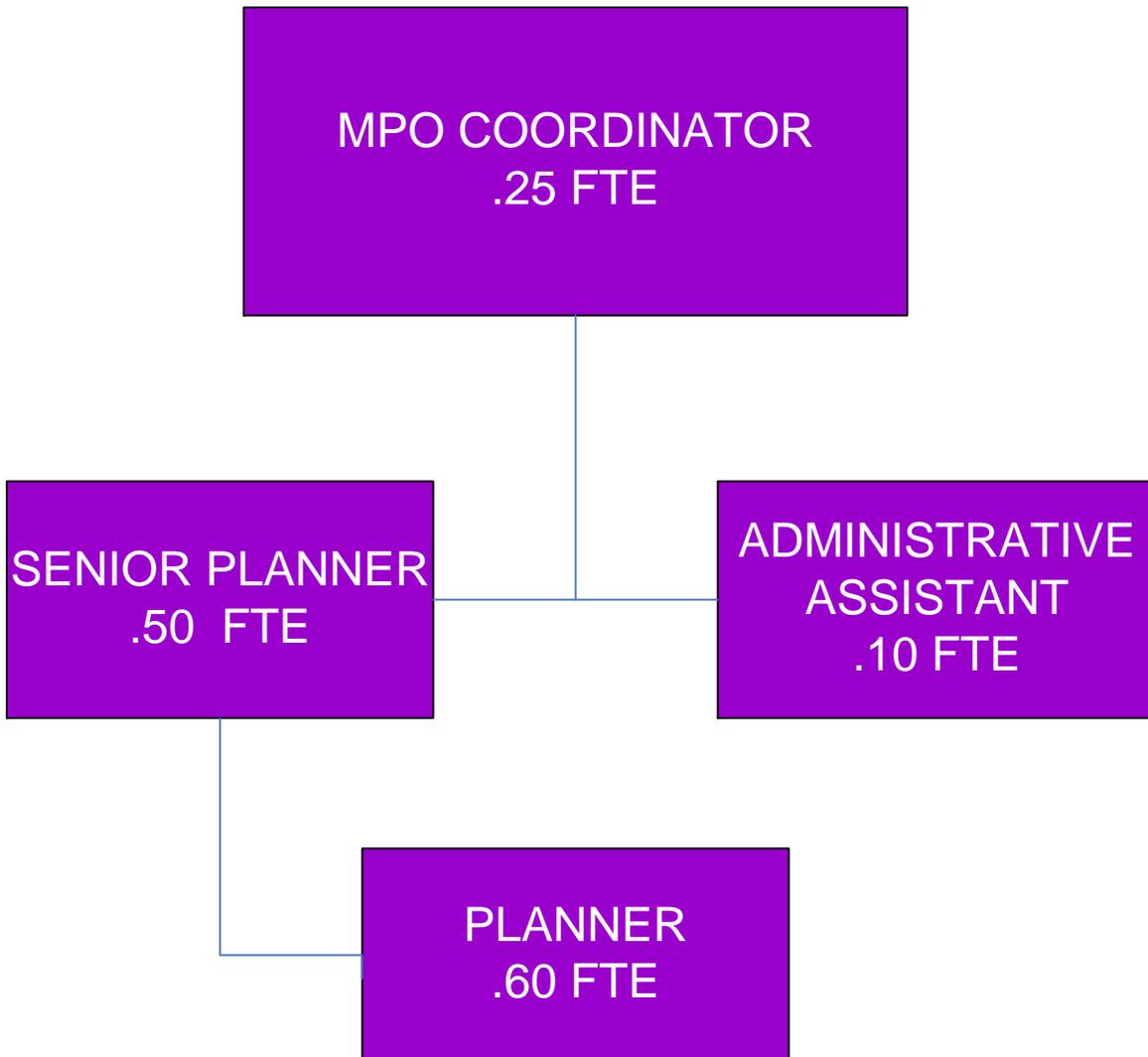
CITY OF CLEVELAND						
<b>FUND #135 GREENWAY FUND</b>						
<b>REVENUES</b>						
OBJECT CODE		2007-2008 ACTUAL	2008-2009 ORIGINAL BUDGET	2008-2009 AMENDED BUDGET	2009-2010 REQUESTED	2009-2010 PROPOSED
33441	STATE GRANT	495,547	0	50,000	569,000	569,000
33711	TRANSFER-BRADLEY CO.	2,736	0	25,000	0	0
33712	HOSPITAL GRANT BRADLEY CO	0	0	123,000	0	0
36110	INTEREST INCOME	3,906	0	0	0	0
36830	TRANSFER-CIP	30,000	0	12,000	142,000	142,000
36831	TRANSFER- GEN. FUND	12,000	0	0	0	0
36990	MISCELLANEOUS	95	0	0	0	0
	<b>TOTAL REVENUES</b>	<b>544,284</b>	<b>0</b>	<b>210,000</b>	<b>711,000</b>	<b>711,000</b>
<b>EXPENDITURES</b>						
<b>DEPARTMENT # 44420</b>						
OBJECT CODE		2007-2008 ACTUAL	2008-2009 ORIGINAL BUDGET	2008-2009 AMENDED BUDGET	2009-2010 REQUESTED	2009-2010 PROPOSED
<b>Capital outlay and debt service:</b>						
938	GREENWAY PHASE II - LOCAL	113	0	0	0	0
939	GREENWAY PHASE III - 20TH/WILLOW	645,312	0	110,104	0	0
944	GREENWAY PHASE V	5,471	0	0	0	0
945	GREENWAY PHASE III-CALHOUN PROP	3,294	0	0	0	0
946	GREENWAY PHASE VI-PAUL HUFF/CU	0	0	75,000	0	0
947	GREENWAY BATHROOMS	0	0	5,800	0	0
948	GREENWAY PHASE IV-RAIDER/TINSLEY	0	0	1,200	711,000	711,000
949	GREENWAY PHASE VI HCI FUNDED	0	0	123,000	0	0
	<b>TOTAL EXPENDITURES</b>	<b>654,190</b>	<b>0</b>	<b>315,104</b>	<b>711,000</b>	<b>711,000</b>

# METROPOLITAN PLANNING ORGANIZATION



(L-R) ADMINISTRATIVE ASSISTANT, DONNA MCMINN;  
MPO COORDINATOR, GREG THOMAS; AND PLANNER, LINDSAY BLOUNT

# *Metropolitan Planning Organization*



## ***Cleveland Urban Area Metropolitan Transportation Planning Organization Fund***

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

The City of Cleveland in conjunction with Bradley County formed the Cleveland Urban Area Metropolitan Transportation Planning Organization (CUAMPO) in 2003. The CUAMPO Executive Board is solely responsible for distribution of the Cleveland Urban Area Metropolitan Transportation Planning Organization Fund. The CUAMPO serves the City of Cleveland and the urbanized portions of Bradley County. The CUAMPO Executive Board members include the Governor of Tennessee Phil Bredesen, (usually represented by a TDOT official), City of Cleveland Mayor Tom Rowland, City of Cleveland Vice-Mayor Avery Johnson, County Mayor Gary Davis, and Executive Director of the South East Tennessee Human Resources Agency Ray Evans. The CUAMPO's purpose is allocation and distribution of highway and transit project funds and transportation planning within the CUAMPO boundary area. Federal Law mandates that US Census designated Urbanized Areas (geographical areas in excess of 50,000 people) are required to have an MPO. An MPO is required by federal law to conduct an on-going planning process for the expenditure of federal and state highway monies for roads that are part of the classified road network of interstate highways, arterial streets, and collector streets. An MPO is made up of all municipalities that are located with the designated US Census Urban Area (UA). The CUAMPO presently has two areas within the Cleveland Urban Area: the City of Cleveland and Bradley County.

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

The CUAMPO has a planning staff that consists of an MPO coordinator, planners, and support staff to perform the MPO planning duties on a part-time basis. The staff conducts planning analysis of transportation needs based on existing and projected land use. They also perform GIS data mapping and analysis; update and forecast population and economic factors as well as updating and maintaining the transportation network model. The traffic engineer and other engineering staff support the CUAMPO. The director of community development serves as the MPO coordinator while the department's planner assumes most of the CUAMPO planning duties. The community

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

EXPENDITURE SUMMARY	FY2008 Actual	FY2009 Budgeted	FY 2010 Proposed	Percentage Increase
Personnel Expenditures	\$126,456	\$136,900	\$136,900	0%
Operating Expenditures	\$9,223	\$17,000	\$17,000	0%
Capital Outlay & Debt Service	\$0	\$7,500	\$7,500	0%
Total Expenditures	\$135,679	\$161,400	\$161,400	0%

***Goals and Objectives:***

- Continue training of MPO staff
- Update transportation improvement plan as needed throughout the year
- Complete 2010 unified Planning work program
- Conduct a freight users study
- Complete update of the long range transportation plan

***Performance Measures:***

Measure Description	FY2007 (Actual)	FY2008 (Actual)	FY 2009 (Estimated)	FY 2010 (Projected)
Percentage of completion of long range transportation plan	100%	100%	100%	100%
Number of training sessions attended by MPO Staff	4	6	6	6
Number of public meetings	9	12	12	10
Percentage of completion of transportation improvement program	100%	100%	100%	100%
Percentage of completion of bicycle and pedestrian plan	N/A	25%	100%	N/A
Percentage of completion of freight users study	N/A	N/A	25%	50%

<b>FUND #138 METROPOLITAN PLANNING ORGANIZATION FUND (MPO)</b>						
<b>REVENUES</b>						
OBJECT CODE		2007-2008 ACTUAL	2008-2009 ORIGINAL BUDGET	2008-2009 AMENDED BUDGET	2009-2010 REQUESTED	2009-2010 PROPOSED
33111	FEDERAL GOVERNMENT	103,090	129,100	129,100	129,100	129,100
36810	TRANSFER GENERAL FUND	41,048	32,300	32,300	32,300	32,300
	<b>TOTAL REVENUES</b>	<b>144,138</b>	<b>161,400</b>	<b>161,400</b>	<b>161,400</b>	<b>161,400</b>
<b>EXPENDITURES</b>						
OBJECT CODE		2007-2008 ACTUAL	2008-2009 ORIGINAL BUDGET	2008-2009 AMENDED BUDGET	2009-2010 REQUESTED	2009-2010 PROPOSED
<b>MPO-09: 41790</b>						
<b>Personnel and fringe benefits:</b>						
111	SALARIES	11,474	0	0	0	0
112	CONSULTING SERVICES	5,389	0	0	0	0
149	BENEFITS	3,827	0	0	0	0
	<b>Subtotal:</b>	<b>20,690</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Operating Expenses:</b>						
212	POSTAGE & SHIPPING	16	0	0	0	0
221	PRINTING & PUBLICATIONS	356	0	0	0	0
245	TELEPHONE	185	0	0	0	0
283	TRAVEL/TRAINING EXPENSE	752	0	0	0	0
319	SUPPLIES	930	0	0	0	0
329	OTHER NON PERSONNEL	1,200	0	0	0	0
	<b>Subtotal:</b>	<b>3,439</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Total MPO-09: 41790</b>	<b>24,129</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TRANSIT GRANT 10: 41791</b>						
256	TRANSIT GRANT EXPENSES	995	0	0	0	0
	<b>Total MPO-10: 41791</b>	<b>995</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

EXPENDITURES						
OBJECT CODE		2007-2008 ACTUAL	2008-2009 ORIGINAL BUDGET	2008-2009 AMENDED BUDGET	2009-2010 REQUESTED	2009-2010 PROPOSED
<b>MPO-22: 41722 - FY 2008</b>						
<b>Personnel and fringe benefits:</b>						
111	SALARIES	26,939	0	12,000	0	0
112	CONSULTING SERVICES	69,737	0	1,100	0	0
149	BENEFITS	9,089	0	6,000	0	0
<b>Subtotal:</b>		<b>105,765</b>	<b>0</b>	<b>19,100</b>	<b>0</b>	<b>0</b>
<b>Operating Expenses:</b>						
212	POSTAGE & SHIPPING	71	0	900	0	0
221	PRINTING & PUBLICATIONS	678	0	3,500	0	0
245	TELEPHONE	339	0	1,300	0	0
283	TRAVEL/TRAINING EXPENSE	2,333	0	2,800	0	0
319	SUPPLIES	919	0	1,900	0	0
329	OTHER NON-PERSONNEL	450	0	0	0	0
<b>Subtotal:</b>		<b>4,790</b>	<b>0</b>	<b>10,400</b>	<b>0</b>	<b>0</b>
<b>Capital outlay and debt service:</b>						
948	CAPITAL PURCHASE	0	0	2,200	0	0
<b>Subtotal:</b>		<b>0</b>	<b>0</b>	<b>2,200</b>	<b>0</b>	<b>0</b>
<b>Total MPO-22: 41722</b>		<b>110,555</b>	<b>0</b>	<b>31,700</b>	<b>0</b>	<b>0</b>
<b>MPO-33: 41733 - FY 2009</b>						
<b>Personnel and fringe benefits:</b>						
111	SALARIES	0	46,800	34,800	0	0
112	CONSULTING SERVICES	0	68,100	67,000	0	0
149	BENEFITS	0	22,000	16,000	0	0
<b>Subtotal:</b>		<b>0</b>	<b>136,900</b>	<b>117,800</b>	<b>0</b>	<b>0</b>
<b>Operating Expenses:</b>						
212	POSTAGE & SHIPPING	0	1,000	100	0	0
221	PRINTING & PUBLICATIONS	0	4,500	1,000	0	0
245	TELEPHONE	0	1,700	400	0	0
283	TRAVEL/TRAINING EXPENSE	0	6,000	3,200	0	0
319	SUPPLIES	0	3,800	1,900	0	0
<b>Subtotal:</b>		<b>0</b>	<b>17,000</b>	<b>6,600</b>	<b>0</b>	<b>0</b>
<b>Capital outlay and debt service:</b>						
948	CAPITAL PURCHASE	0	7,500	5,300	0	0
<b>Subtotal:</b>		<b>0</b>	<b>7,500</b>	<b>5,300</b>	<b>0</b>	<b>0</b>
<b>Total MPO-33: 41733</b>		<b>0</b>	<b>161,400</b>	<b>129,700</b>	<b>0</b>	<b>0</b>
<b>MPO-44: 41744 - FY 2010</b>						
<b>Personnel and fringe benefits:</b>						
111	SALARIES	0	0	0	46,800	46,800
112	CONSULTING SERVICES	0	0	0	68,100	68,100
149	BENEFITS	0	0	0	22,000	22,000
<b>Subtotal:</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>136,900</b>	<b>136,900</b>
<b>Operating Expenses:</b>						
212	POSTAGE & SHIPPING	0	0	0	1,000	1,000
221	PRINTING & PUBLICATIONS	0	0	0	4,500	4,500
245	TELEPHONE	0	0	0	1,700	1,700
283	TRAVEL/TRAINING EXPENSE	0	0	0	6,000	6,000
319	SUPPLIES	0	0	0	3,800	3,800
<b>Subtotal:</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>17,000</b>	<b>17,000</b>
<b>Capital outlay and debt service:</b>						
948	CAPITAL PURCHASE	0	0	0	7,500	7,500
<b>Subtotal:</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>7,500</b>	<b>7,500</b>
<b>Total MPO-44: 41744</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>161,400</b>	<b>161,400</b>
<b>TOTAL EXPENDITURES</b>		<b>135,679</b>	<b>161,400</b>	<b>161,400</b>	<b>161,400</b>	<b>161,400</b>

# Community Development Block Grant



## Century Village Subdivision

Thanks to the City of Cleveland and CDBG funding we were able to put in the infrastructure necessary to make Phase 1 of Century Village possible.



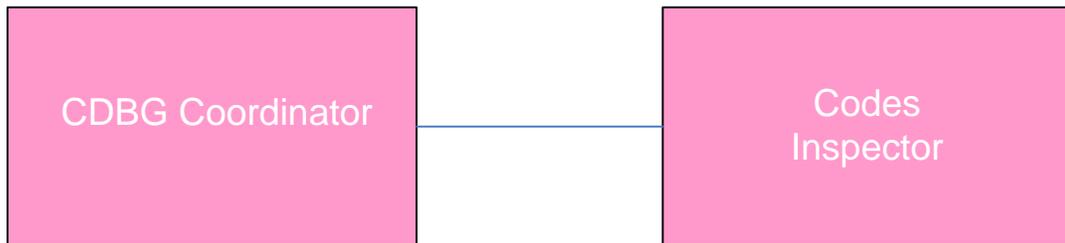
Before CDBG Funding



After CDBG Funding



# *Community Development Block Grant*



## *Community Development Block Grant*

### *Programs, Services and Functions:*

The City of Cleveland is expected to receive \$331,300 from the United States Department of Housing and Urban Development (HUD) through the Community Development Block Grant Entitlement Program (CDBG) in FY2010. Funds must be administered so as to benefit primarily low-income and moderate-income people within the designated target area. Citizen participation is an integral part of the continual planning process to determine the use of these funds. Depending on the outcome of this process, the City Council may elect to fund a variety of public improvements such as drainage, recreation improvements, housing programs, codes enforcement, or other activities meeting CDBG eligibility requirements. The Community Development Coordinator is responsible for carrying out the administration of the CDBG program, ensuring that all applicable laws are complied with such as fair housing and other civil rights laws, labor and contracting laws, environmental laws, etc. The Coordinator must ensure that funded projects are carried out in a timely manner and that all HUD requirements for financial and program management are met.

A concentrated codes enforcement program within the CDBG target area was implemented during FY2006, as requested by citizen input and by the City Council, and will continue this year. The codes enforcement officer is currently working on a proactive codes enforcement program and educational awareness program designed to improve the housing and living environment through increased public awareness and enforcement.

The City's partnership with Habitat for Humanity of Cleveland, a non-profit affordable housing provider, will continue this year by providing down payment assistance in the amount of \$6,000 forgivable grants to five low-income families purchasing housing through Habitat within the CDBG target area.

Recreation improvements within the target area are planned through the continuation of the Master Plan for Northeast Recreation Center. Current year amounts are expected to be used for expansion of the center.

EXPENDITURE SUMMARY	FY 2008 Actual	FY 2009 Budgeted	FY 2010 Proposed	Percentage Increase
Personnel Expenditures	110,885	117,800	117,800	0%
Operating Expenditures	5,357	145,300	145,300	0%
Capital Outlay & Debt Service	350,575	223,261	210,000	-6%
<b>Total Expenditures</b>	<b>466,817</b>	<b>486,361</b>	<b>473,100</b>	<b>-3%</b>

***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 down payment assistance to five low-income families within CDBG target area
- Complete required CDBG administrative activities
- Continue implementation of CDBG Consolidated Plan and develop and implement one-year action plan

***Performance Measures***

Measure Description	FY2007 (Actual)	FY2008 (Actual)	FY2009 (Estimated)	FY2010 (Projected)
Number of grant years funding remaining at year end	.56	.97	.50	1.5
Percentage of low and moderate income expenditures	100%	100%	100%	90%
CDBG funds spent	\$450,308	\$466,817	\$364,499	\$331,300
Number of target area code enforcement contacts	306	223	400	400
Number of LMI families assisted into homeownership	4	0	5	5

<b>FUND #139 COMMUNITY DEVELOPMENT BLOCK GRANT</b>						
<b>REVENUES</b>						
OBJECT CODE		2007-2008 ACTUAL	2008-2009 ORIGINAL BUDGET	2008-2009 AMENDED BUDGET	2009-2010 REQUESTED	2009-2010 PROPOSED
33109	PRIOR UNPROGRAMMED	0	0	13,261	0	0
33111	FEDERAL GRANT-2005 CDBG	0	0	19,938	0	0
33112	FEDERAL GRANT-2006 CDBG	98,537	0	0	0	0
33113	FEDERAL GRANT-2007 CDBG	368,280	0	0	0	0
33114	FEDERAL GRANT-2008 CDBG	0	331,300	331,300	0	0
33115	FEDERAL GRANT-2009 CDBG	0	0	0	331,300	331,300
33490	THDA EMERGENCY SHELTER GRANT	0	67,600	67,600	67,600	67,600
33491	EMERGENCY SHELTER MATCH	0	67,600	67,600	67,600	67,600
36810	TRANSFER FROM GENERAL FUND	0	6,600	6,600	10,000	10,000
	<b>TOTAL REVENUES</b>	<b>466,817</b>	<b>473,100</b>	<b>506,299</b>	<b>476,500</b>	<b>476,500</b>
<b>EXPENDITURES</b>						
OBJECT CODE		2007-2008 ACTUAL	2008-2009 ORIGINAL BUDGET	2008-2009 AMENDED BUDGET	2009-2010 REQUESTED	2009-2010 PROPOSED
	<b>2005 CDBG</b>					
<b>47300</b>	<b>Land</b>					
	<b>Capital outlay and debt service:</b>					
911	PROPERTY ACQUISITION	0	0	19,938	0	0
	<b>Subtotal:</b>	<b>0</b>	<b>0</b>	<b>19,938</b>	<b>0</b>	<b>0</b>
	<b>Subtotal capital outlay and debt service:</b>	<b>0</b>	<b>0</b>	<b>19,938</b>	<b>0</b>	<b>0</b>
	<b>TOTAL 2005 EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>19,938</b>	<b>0</b>	<b>0</b>
	<b>2006 CDBG</b>					
<b>48300</b>	<b>Infrastructure</b>					
	<b>Capital outlay and debt service:</b>					
939	SIDEWALKS	98,537	0	0	0	0
	<b>Subtotal:</b>	<b>98,537</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Subtotal capital outlay and debt service:</b>	<b>98,537</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>TOTAL 2006 EXPENDITURES</b>	<b>98,537</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>2007 CDBG</b>					
<b>49100</b>	<b>Personnel and fringe benefits:</b>					
111	SALARIES	44,001	0	0	0	0
131	SERVICE AWARDS	150	0	0	0	0
134	CHRISTMAS BONUS	108	0	0	0	0
140	DENTAL INSURANCE	453	0	0	0	0
141	SOCIAL SECURITY	3,100	0	0	0	0
142	HEALTH INSURANCE	8,012	0	0	0	0
143	RETIREMENT	7,657	0	0	0	0
144	LIFE & DISABILITY INS.	568	0	0	0	0
	<b>Subtotal:</b>	<b>64,049</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

EXPENDITURES						
OBJECT CODE		2007-2008 ACTUAL	2008-2009 ORIGINAL BUDGET	2008-2009 AMENDED BUDGET	2009-2010 REQUESTED	2009-2010 PROPOSED
<b>Operating Expenditures</b>						
237	ADVERTISING	454	0	0	0	0
245	TELEPHONE EXPENSE	220	0	0	0	0
283	TRAVEL AND TRAINING	995	0	0	0	0
319	OFFICE SUPPLIES	387	0	0	0	0
331	GASOLINE	536	0	0	0	0
599	MISCELLANEOUS	30	0	0	0	0
<b>Subtotal:</b>		<b>2,622</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Subtotal Planning &amp; Administration:</b>		<b>66,671</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>49200</b>	<b>Recreation Projects</b>					
<b>Capital outlay and debt service:</b>						
939	NE CENTER IMPROVEMENTS	111,298	0	0	0	0
<b>Subtotal:</b>		<b>111,298</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>49400</b>	<b>Housing</b>					
<b>Capital outlay and debt service:</b>						
934	INFRASTRUCTURE	140,000	0	0	0	0
<b>Subtotal:</b>		<b>140,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Subtotal capital outlay and debt service:</b>		<b>251,298</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>49500</b>	<b>Codes Enforcement</b>					
<b>Personnel and fringe benefits:</b>						
111	SALARIES	33,329	0	0	0	0
134	CHRISTMAS BONUS	108	0	0	0	0
140	DENTAL INSURANCE	273	0	0	0	0
141	SOCIAL SECURITY	2,611	0	0	0	0
142	HEALTH INSURANCE	4,313	0	0	0	0
143	RETIREMENT	5,784	0	0	0	0
144	LIFE & DISABILITY	418	0	0	0	0
<b>Subtotal:</b>		<b>46,836</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Operating Expenditures</b>						
221	PRINTING	0	0	0	0	0
237	ADVERTISING	0	0	0	0	0
245	TELEPHONE EXPENSE	216	0	0	0	0
252	LEGAL EXPENSE	0	0	0	0	0
261	VEHICLE MAINTENANCE	836	0	0	0	0
283	TRAVEL/TRAINING	174	0	0	0	0
319	SUPPLIES	97	0	0	0	0
326	CLOTHING ALLOWANCE	346	0	0	0	0
331	GASOLINE	843	0	0	0	0
512	INS-VEHICLES & EQUIPMENT	223	0	0	0	0
<b>Subtotal:</b>		<b>2,735</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Capital outlay and debt service:</b>						
948	COMPUTER EQUIPMENT	740	0	0	0	0
<b>Subtotal capital outlay and debt service:</b>		<b>740</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Subtotal Codes Enforcement:</b>		<b>50,311</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL 2007 EXPENDITURES</b>		<b>368,280</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

EXPENDITURES						
OBJECT CODE		2007-2008 ACTUAL	2008-2009 ORIGINAL BUDGET	2008-2009 AMENDED BUDGET	2009-2010 REQUESTED	2009-2010 PROPOSED
<b>2008 CDBG</b>						
<b>50100</b>	<b>Administrative</b>					
111	SALARIES	0	46,900	46,900	0	0
134	CHRISTMAS BONUS	0	100	100	0	0
140	DENTAL INSURANCE	0	600	600	0	0
141	SOCIAL SECURITY	0	3,600	3,600	0	0
142	HEALTH INSURANCE	0	8,800	8,800	0	0
143	RETIREMENT	0	7,800	7,800	0	0
144	LIFE & DISABILITY INS.	0	300	300	0	0
<b>Subtotal:</b>		<b>0</b>	<b>68,100</b>	<b>68,100</b>	<b>0</b>	<b>0</b>
<b>Operating Expenditures</b>						
221	PRINTING EXPENSE	0	400	400	0	0
237	ADVERTISING	0	500	500	0	0
245	TELEPHONE EXPENSE	0	500	500	0	0
283	TRAVEL AND TRAINING	0	1,400	1,400	0	0
319	OFFICE SUPPLIES	0	400	400	0	0
331	GASOLINE	0	800	800	0	0
599	MISCELLANEOUS	0	800	800	0	0
<b>Subtotal:</b>		<b>0</b>	<b>4,800</b>	<b>4,800</b>	<b>0</b>	<b>0</b>
<b>Subtotal Planning &amp; Administration:</b>		<b>0</b>	<b>72,900</b>	<b>72,900</b>	<b>0</b>	<b>0</b>
<b>50200</b>	<b>Recreation Projects</b>					
<b>Capital outlay and debt service:</b>						
939	NE CENTER IMPROVEMENTS	0	180,000	180,000	0	0
<b>Subtotal:</b>		<b>0</b>	<b>180,000</b>	<b>180,000</b>	<b>0</b>	<b>0</b>
<b>50400</b>	<b>Housing</b>					
<b>Capital outlay and debt service:</b>						
719	DOWNPAYMENT ASSISTANCE	0	30,000	30,000	0	0
<b>Subtotal:</b>		<b>0</b>	<b>30,000</b>	<b>30,000</b>	<b>0</b>	<b>0</b>
<b>Subtotal capital outlay and debt service:</b>		<b>0</b>	<b>210,000</b>	<b>210,000</b>	<b>0</b>	<b>0</b>
<b>50500</b>	<b>Codes Enforcement</b>					
<b>Personnel and fringe benefits:</b>						
111	SALARIES	0	35,600	35,600	0	0
134	CHRISTMAS BONUS	0	100	100	0	0
140	DENTAL INSURANCE	0	300	300	0	0
141	SOCIAL SECURITY	0	2,800	2,800	0	0
142	HEALTH INSURANCE	0	4,800	4,800	0	0
143	RETIREMENT	0	5,900	5,900	0	0
144	LIFE & DISABILITY	0	200	200	0	0
<b>Subtotal:</b>		<b>0</b>	<b>49,700</b>	<b>49,700</b>	<b>0</b>	<b>0</b>
<b>Operating Expenditures</b>						
221	PRINTING	0	400	400	0	0
237	ADVERTISING	0	100	100	0	0
245	TELEPHONE EXPENSE	0	500	500	0	0
252	LEGAL EXPENSE	0	250	250	0	0
261	VEHICLE MAINTENANCE	0	1,500	1,500	0	0
283	TRAVEL/TRAINING	0	500	500	0	0
319	SUPPLIES	0	200	200	0	0
326	CLOTHING ALLOWANCE	0	350	350	0	0
331	GASOLINE	0	1,200	1,200	0	0
512	INS-VEHICLES & EQUIPMENT	0	300	300	0	0
<b>Subtotal:</b>		<b>0</b>	<b>5,300</b>	<b>5,300</b>	<b>0</b>	<b>0</b>
<b>Subtotal Codes Enforcement:</b>		<b>0</b>	<b>55,000</b>	<b>55,000</b>	<b>0</b>	<b>0</b>

EXPENDITURES						
OBJECT CODE		2007-2008 ACTUAL	2008-2009 ORIGINAL BUDGET	2008-2009 AMENDED BUDGET	2009-2010 REQUESTED	2009-2010 PROPOSED
<b>50600</b>	<b>Unprogrammed funds</b>					
<b>Capital outlay and debt service:</b>						
939	UNPROGRAMMED FUNDS	0	0	13,261	0	0
<b>Subtotal:</b>		<b>0</b>	<b>0</b>	<b>13,261</b>	<b>0</b>	<b>0</b>
<b>60100</b>	<b>Emergency shelter grant</b>					
<b>Operating Expenditures</b>						
259	SHELTER OPERATIONS	0	132,000	132,000	0	0
591	ADMINISTRATION COSTS	0	3,200	3,200	0	0
<b>Subtotal:</b>		<b>0</b>	<b>135,200</b>	<b>135,200</b>	<b>0</b>	<b>0</b>
<b>TOTAL 2008 EXPENDITURES</b>		<b>0</b>	<b>473,100</b>	<b>486,361</b>	<b>0</b>	<b>0</b>
<b>2009 CDBG</b>						
<b>51100</b>	<b>Administrative</b>					
111	SALARIES	0	0	0	46,900	46,900
134	CHRISTMAS BONUS	0	0	0	100	100
140	DENTAL INSURANCE	0	0	0	600	600
141	SOCIAL SECURITY	0	0	0	3,600	3,600
142	HEALTH INSURANCE	0	0	0	8,800	8,800
143	RETIREMENT	0	0	0	7,800	7,800
144	LIFE & DISABILITY INS.	0	0	0	300	300
<b>Subtotal:</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>68,100</b>	<b>68,100</b>
<b>Operating Expenditures</b>						
221	PRINTING EXPENSE	0	0	0	400	400
237	ADVERTISING	0	0	0	500	500
245	TELEPHONE EXPENSE	0	0	0	500	500
283	TRAVEL AND TRAINING	0	0	0	1,400	1,400
319	OFFICE SUPPLIES	0	0	0	400	400
331	GASOLINE	0	0	0	800	800
599	MISCELLANEOUS	0	0	0	800	800
<b>Subtotal:</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>4,800</b>	<b>4,800</b>
<b>Subtotal Planning &amp; Administration:</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>72,900</b>	<b>72,900</b>
<b>51200</b>	<b>Recreation Projects</b>					
<b>Capital outlay and debt service:</b>						
939	NE CENTER IMPROVEMENTS	0	0	0	180,000	180,000
<b>Subtotal:</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>180,000</b>	<b>180,000</b>
<b>51400</b>	<b>Housing</b>					
<b>Capital outlay and debt service:</b>						
719	DOWNPAYMENT ASSISTANCE	0	0	0	30,000	30,000
<b>Subtotal:</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>30,000</b>	<b>30,000</b>
<b>Subtotal capital outlay and debt service:</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>210,000</b>	<b>210,000</b>
<b>51500</b>	<b>Codes Enforcement</b>					
<b>Personnel and fringe benefits:</b>						
111	SALARIES	0	0	0	35,600	35,600
134	CHRISTMAS BONUS	0	0	0	100	100
140	DENTAL INSURANCE	0	0	0	300	300
141	SOCIAL SECURITY	0	0	0	2,800	2,800
142	HEALTH INSURANCE	0	0	0	4,800	4,800
143	RETIREMENT	0	0	0	5,900	5,900
144	LIFE & DISABILITY	0	0	0	200	200
<b>Subtotal:</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>49,700</b>	<b>49,700</b>

<b>EXPENDITURES</b>						
OBJECT CODE		2007-2008 ACTUAL	2008-2009 ORIGINAL BUDGET	2008-2009 AMENDED BUDGET	2009-2010 REQUESTED	2009-2010 PROPOSED
<b>Operating Expenditures</b>						
221	PRINTING	0	0	0	400	400
237	ADVERTISING	0	0	0	100	100
245	TELEPHONE EXPENSE	0	0	0	500	500
252	LEGAL EXPENSE	0	0	0	250	250
261	VEHICLE MAINTENANCE	0	0	0	1,500	1,500
283	TRAVEL/TRAINING	0	0	0	500	500
319	SUPPLIES	0	0	0	200	200
326	CLOTHING ALLOWANCE	0	0	0	350	350
331	GASOLINE	0	0	0	1,200	1,200
512	INS-VEHICLES & EQUIPMENT	0	0	0	300	300
<b>Subtotal:</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>5,300</b>	<b>5,300</b>
<b>Subtotal Codes Enforcement:</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>55,000</b>	<b>55,000</b>
<b>61100</b>	<b>Emergency shelter grant</b>					
<b>Operating Expenditures</b>						
259	SHELTER OPERATIONS	0	0	0	132,000	132,000
591	ADMINISTRATION COSTS	0	0	0	3,200	3,200
<b>Subtotal:</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>135,200</b>	<b>135,200</b>
<b>TOTAL 2009 EXPENDITURES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>473,100</b>	<b>473,100</b>
<b>TOTAL ALL EXPENDITURES</b>		<b>466,817</b>	<b>473,100</b>	<b>486,361</b>	<b>473,100</b>	<b>473,100</b>

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



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

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

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

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

EXPENDITURE SUMMARY	FY 2008 Actual	FY 2009 Budgeted	FY 2010 Proposed	Percentage Increase
Personnel Expenditures	\$0	\$0	\$0	0%
Operating Expenditures	\$0	\$0	\$0	0%
Capital Outlay & Debt Service	\$28,924	\$140,371	\$0	-100%
Total Expenditures	\$28,924	\$140,371	\$0	-100%

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

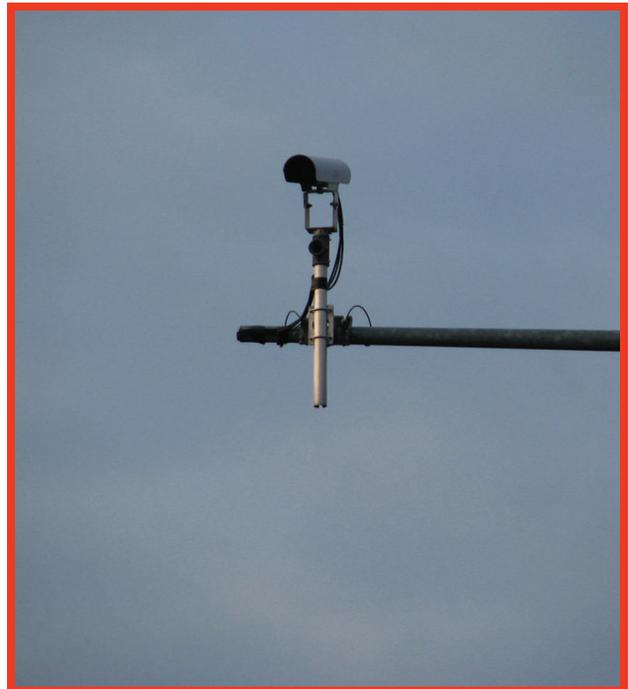
Goals and objectives are included in the Police Department in the city's General Fund.

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

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

CITY OF CLEVELAND						
<b>FUND #141 DEPARTMENT OF JUSTICE ASSET FORFEITURE FUND</b>						
<b>REVENUES</b>						
OBJECT CODE		2007-2008 ACTUAL	2008-2009 ORIGINAL BUDGET	2008-2009 AMENDED BUDGET	2009-2010 REQUESTED	2009-2010 PROPOSED
33130	FED GRANT-ASSET FORFEITURE	137,981	0	0	0	0
36110	INTEREST INCOME	0	0	0	0	0
<b>TOTAL REVENUES</b>		<b>137,981</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXPENDITURES</b>						
<b>DEPARTMENT #42110</b>						
OBJECT CODE		2007-2008 ACTUAL	2008-2009 ORIGINAL BUDGET	2008-2009 AMENDED BUDGET	2009-2010 REQUESTED	2009-2010 PROPOSED
<b>Capital outlay and debt service:</b>						
949	EQUIPMENT	28,924	0	140,371	0	0
<b>TOTAL EXPENDITURES</b>		<b>28,924</b>	<b>0</b>	<b>140,371</b>	<b>0</b>	<b>0</b>

# *Red Light Camera Safety Fund*



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

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

No personnel are funded out of this fund.

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

The city established this fund in FY 2009. The city installed cameras at five intersections in order to reduce the danger of vehicles running red lights. In 2006, the city conducted a test at one intersection. The data obtained from this test showed there is a serious problem within the city. The city has compared crash data from December 2007 to December 2008 for each of the intersections. Crashes have been reduced; therefore, the intersections have all improved the safety for all motorists passing through the intersections. The city is contracting with Traffipax to maintain the cameras.

EXPENDITURE SUMMARY	FY 2008 Actual	FY 2009 Budgeted	FY 2010 Proposed	Percentage Increase
Personnel Expenditures	\$0	\$0	\$0	0%
Operating Expenditures	\$0	\$201,000	\$201,000	0%
Capital Outlay & Debt Service	\$0	\$0	\$0	0%
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$201,000</b>	<b>\$201,000</b>	<b>0%</b>

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

- Provide safe intersections to motorists

Measure Description	FY2007 (Actual)	FY2008 (Actual)	FY2009 (Estimated)	FY2010 (Projected)
Number of crashes at red light camera intersections	144	137	90	75
Number of crashes with injuries at red light camera intersections	23	18	8	5

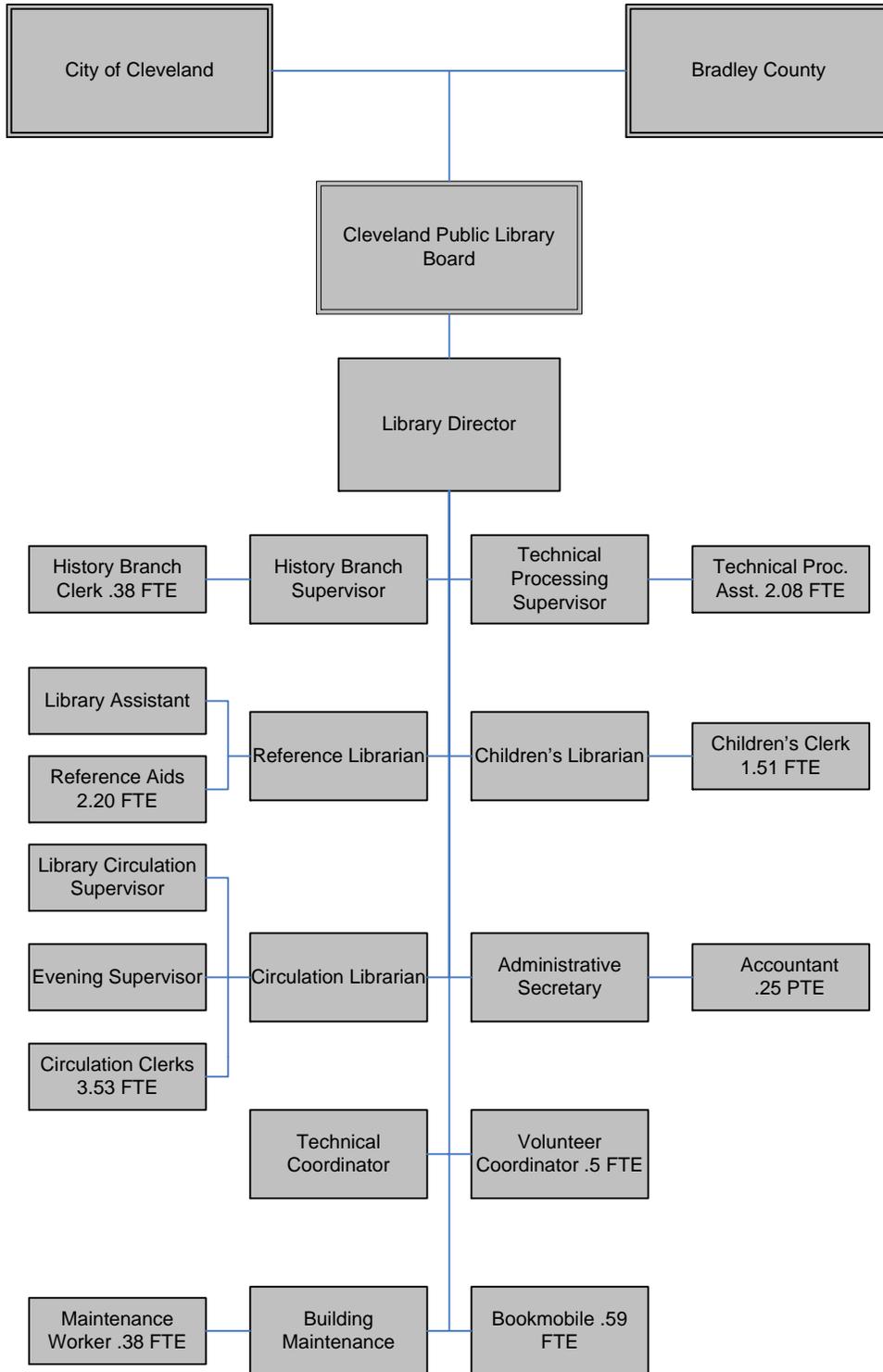
CITY OF CLEVELAND						
<b>FUND #142 RED LIGHT CAMERA SAFETY FUND</b>						
<b>REVENUES</b>						
OBJECT CODE		2007-2008 ACTUAL	2008-2009 ORIGINAL BUDGET	2008-2009 AMENDED BUDGET	2009-2010 REQUESTED	2009-2010 PROPOSED
35110	TICKET REVENUE	0	201,000	201,000	201,000	201,000
36110	INTEREST INCOME	0	0	0	0	0
	<b>TOTAL REVENUES</b>	<b>0</b>	<b>201,000</b>	<b>201,000</b>	<b>201,000</b>	<b>201,000</b>
<b>EXPENDITURES</b>						
<b>DEPARTMENT #42110</b>						
OBJECT CODE		2007-2008 ACTUAL	2008-2009 ORIGINAL BUDGET	2008-2009 AMENDED BUDGET	2009-2010 REQUESTED	2009-2010 PROPOSED
<b>Capital outlay and debt service:</b>						
551	FEES	0	201,000	201,000	201,000	201,000
	<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>201,000</b>	<b>201,000</b>	<b>201,000</b>	<b>201,000</b>

# *Cleveland Public Library*



Cleveland Public Library Carmichael Addition

# CLEVELAND PUBLIC LIBRARY



## *Library General Fund*

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

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

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

The highlight event of this fiscal year has been the beginning of construction on the new 17,000 square foot addition, which began in September 2008. The addition, along with the Carmichael Annex (3,600 square feet), will provide over 20,000 additional square footage for library collections and services. This will nearly double the current space. The new addition, along with the new 100-seat meeting space, will provide many more opportunities for new services and programs that will add to the quality of life for the residents of Bradley County. Beyond the potential for new services, the addition will help in supporting and maintaining current services and programs that are offered.

Across our country, individuals as well as the local, state, and federal governments are looking forward to facing an economically challenging year. During these challenging times, one thing is for sure...that during difficult economic times, the usage of public libraries usually increase. Just perform an Internet search on public library and economic hard times and you will find articles from across the United States on how many community libraries are feeling the effects. A Feb 28, 2009 CNN.Net/US by Kristina Yates clearly illustrates this occurrence.

Rebecca Hodges, who's been unemployed for a year, sat down at a computer in a public library in New York.

Hodges is not an avid reader, but said going to the library is a way to look up job openings and use the Internet for free.

"It helps me research the different companies and how the different industries work, and what's all involved with different industries in terms of what jobs there are," she said.

In times of recession, people take advantage of free services, and going to the library is among the most popular.

"I think people are just realizing how much information there is and they didn't think about going to their local libraries before," Hodges said.

In the past year, libraries across the country have seen dramatic increases in the use of their services, which in addition to free Internet access can include resume workshops and foreclosure seminars.

"Whenever you have tough economic times, public libraries are a place people go because they have no other alternatives or because they know they are going to get the kind of powerful information that will make a difference in their lives," said Kristin McDonough, director of the Science, Industry and Business Library in New York City.

The Buffalo and Erie County public library system in Buffalo, New York, had a 50 percent increase in the use of free public computers in the first half of 2008, according to the American Library Association.

In Broward County, Florida, almost 10.5 million people used the public libraries in 2008 -- up about a half million since 2007.

The Cleveland Bradley County Public Library may not have experienced a half of one million new visits in one year, however, we have also experienced larger than expected increases in attendance and circulation, even in light of construction and decreased parking throughout most of the fiscal year. In the month of January 2009, an additional 3,000 items circulated more than the previous January. People are here to use job-finding resources, such as resume books and to use Internet resources. During down economic times, it could be the easy solution to cut-back the library's budget.

EXPENDITURE SUMMARY	FY 2008 Actual	FY 2009 Budgeted	FY 2010 Proposed	Percentage Increase
Personnel Expenditures	\$817,695	\$883,152	\$888,400	.01%
Operating Expenditures	\$350,266	\$344,450	\$377,100	.1%
Capital Outlay & Debt Service	\$277,807	\$817,573	\$16,500	-98%
Total Expenditures	\$1,445,768	\$2,045,175	\$1,282,000	-37%

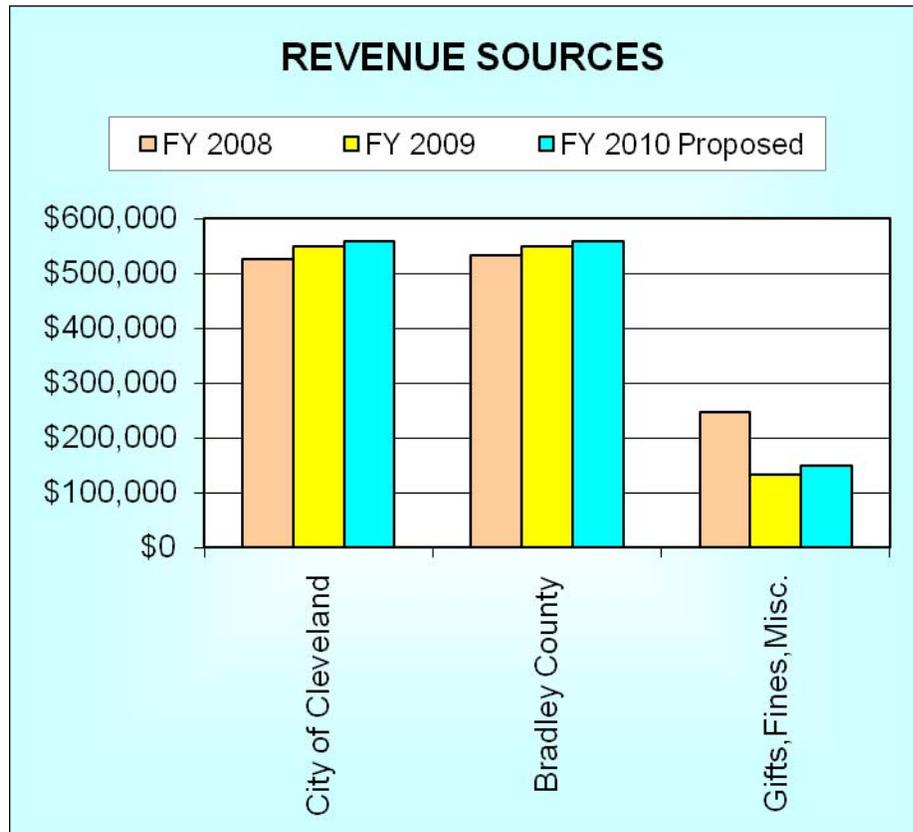
***Goals and Objectives:***

- Bradley County residents will have the materials they need to support their recreational and cultural needs in a timely manner.
- Bradley County residents will receive a library that has adequate funding resources to meet the demands of city and county residents.
- Bradley County residents will receive a children's department that is inviting and exciting for children, especially of the preschool age, and their parents.
- Bradley County residents will receive a public Library Reference Department that provides relevant, up-to-date information in a variety of formats.
- The Library will continue to provide current computer technology and computer access by adding computers and software and complete the networking phase.
- The Library staff will offer a minimum of two computer-training sessions to help patrons with use of library on-line resources for FY 2010.
- 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	FY2007 (Actual)	FY2008 (Actual)	FY2009 (Estimated)	FY2010 (Projected)
Circulation	347,737	356,498	361,426**	395,000
Patrons	244,742	251,246	254,845**	264,000
Reference inquiries	44,680	40,915	41,500	43,500
Bradley County population (given by state)	92,092	93,538	95,443	97,119
Staff per capita, Bradley County (1,000)	0.25	0.25	0.24	0.24
State public library staff average (1,000)	0.34	0.34	0.34	0.34
Material collection*	152,627	159,108	164,000	169,000
Items per capita***	1.66	1.70	1.71	1.74
State recommended items per capita	2.00	2.00	2.00	2.00
Spending per capita	\$10.56	\$11.22	\$11.31	\$11.50

\*Regional library materials included (including e-books and e-audio)  
 \*\*Construction effects, closed for 2 weeks for moving  
 \*\*\*Per Capita figures are for Bradley County, not just the City of Cleveland, as this is a county-wide service. Many of the FY 2007, 2008 and 2009 measures are excerpted from “Tennessee Public Library Directory and Statistics,” 2005-06 Edition as well as the yearly State “Data Collection Form” for the State Library and Archives. Spending per capita is based solely on the fiscal dollars provided by the city and county.



FUND #129 - CLEVELAND PUBLIC LIBRARY FUND						
REVENUES						
OBJECT CODE		2007-2008 ACTUAL	2008-2009 ORIGINAL BUDGET	2008-2009 AMENDED BUDGET	2009-2010 REQUESTED	2009-2010 PROPOSED
33191	LIBRARY ARCHIVE GRANT	640	0	0	0	0
33491	E-RATE MONEY-TELEPHONE	765	3,600	1,000	1,020	1,000
33492	STATE GRANT-TECHNOLOGY	7,000	0	2,500	0	0
33600	LIBRARY SERVICES/DISADVANT	77,975	0	0	0	0
33711	BRADLEY COUNTY	553,613	548,200	539,769	558,650	539,800
34761	GIFTS, FINES, & MISC	0	74,000	76,544	76,544	77,000
34765	GIFTS	52,006	70,000	70,000	70,000	70,000
34766	DONATIONS EXPANSION ACCOUNT	170,000	0	655,000	0	0
36110	INTEREST INCOME	19,856	15,000	15,000	2,000	2,000
36115	RENT	4,200	0	0	0	0
36810	TRANS-CITY GENERAL FUND	524,556	548,200	539,769	558,650	539,800
	<b>TOTAL REVENUES</b>	<b>1,410,611</b>	<b>1,259,000</b>	<b>1,899,582</b>	<b>1,266,864</b>	<b>1,229,600</b>
EXPENDITURES						
DEPARTMENT # 44800						
OBJECT CODE		2007-2008 ACTUAL	2008-2009 ORIGINAL BUDGET	2008-2009 AMENDED BUDGET	2009-2010 REQUESTED	2009-2010 PROPOSED
<b>Personnel and fringe benefits:</b>						
111	SALARIES	634,602	675,700	675,693	675,693	675,700
111	EXPANDED POSITION HOURS	0	0	0	8,540	8,600
141	BENEFITS	183,093	208,600	207,459	203,442	203,400
141	EXPANDED POSITION HRS. - FICA	0	0	0	653	700
	<b>Subtotal:</b>	<b>817,695</b>	<b>884,300</b>	<b>883,152</b>	<b>888,328</b>	<b>888,400</b>
<b>Operating Expenditures:</b>						
211	SUPPLIES	59,413	59,800	59,811	62,311	62,300
212	BOOKS	164,656	153,600	137,871	137,871	137,900
241	UTILITIES	39,096	44,600	44,616	67,616	67,600
262	EQUIPMENT REPAIR/REPLACEMENT	11,580	15,300	15,289	15,289	15,300
266	BUILDING REPAIRS	7,711	5,000	5,000	5,000	5,000
511	INSURANCE-BLDGS & CONTENTS	10,677	11,900	11,863	18,949	19,000
599	GIFT & MEMORIAL EXPENSES	57,133	70,000	70,000	70,000	70,000
	<b>Subtotal:</b>	<b>350,266</b>	<b>360,200</b>	<b>344,450</b>	<b>377,036</b>	<b>377,100</b>
<b>Debt service and capital outlay:</b>						
923	GRANT EXPENDITURES	28,255	0	0	0	0
929	BUILDING ADDITION	187,879	0	758,317	0	0
930	BUILDING LANDSCAPING	0	0	0	15,000	15,000
941	EQUIPMENT	8,403	0	57,756	0	0
949	FURNITURE	6,065	1,500	1,500	1,500	1,500
954	LICENSE FEE	47,205	0	0	0	0
	<b>Subtotal:</b>	<b>277,807</b>	<b>1,500</b>	<b>817,573</b>	<b>16,500</b>	<b>16,500</b>
	<b>TOTAL EXPENDITURES</b>	<b>1,445,768</b>	<b>1,246,000</b>	<b>2,045,175</b>	<b>1,281,864</b>	<b>1,282,000</b>

# Cleveland City Schools



MAYFIELD ELEMENTARY SCHOOL



STUART ELEMENTARY SCHOOL

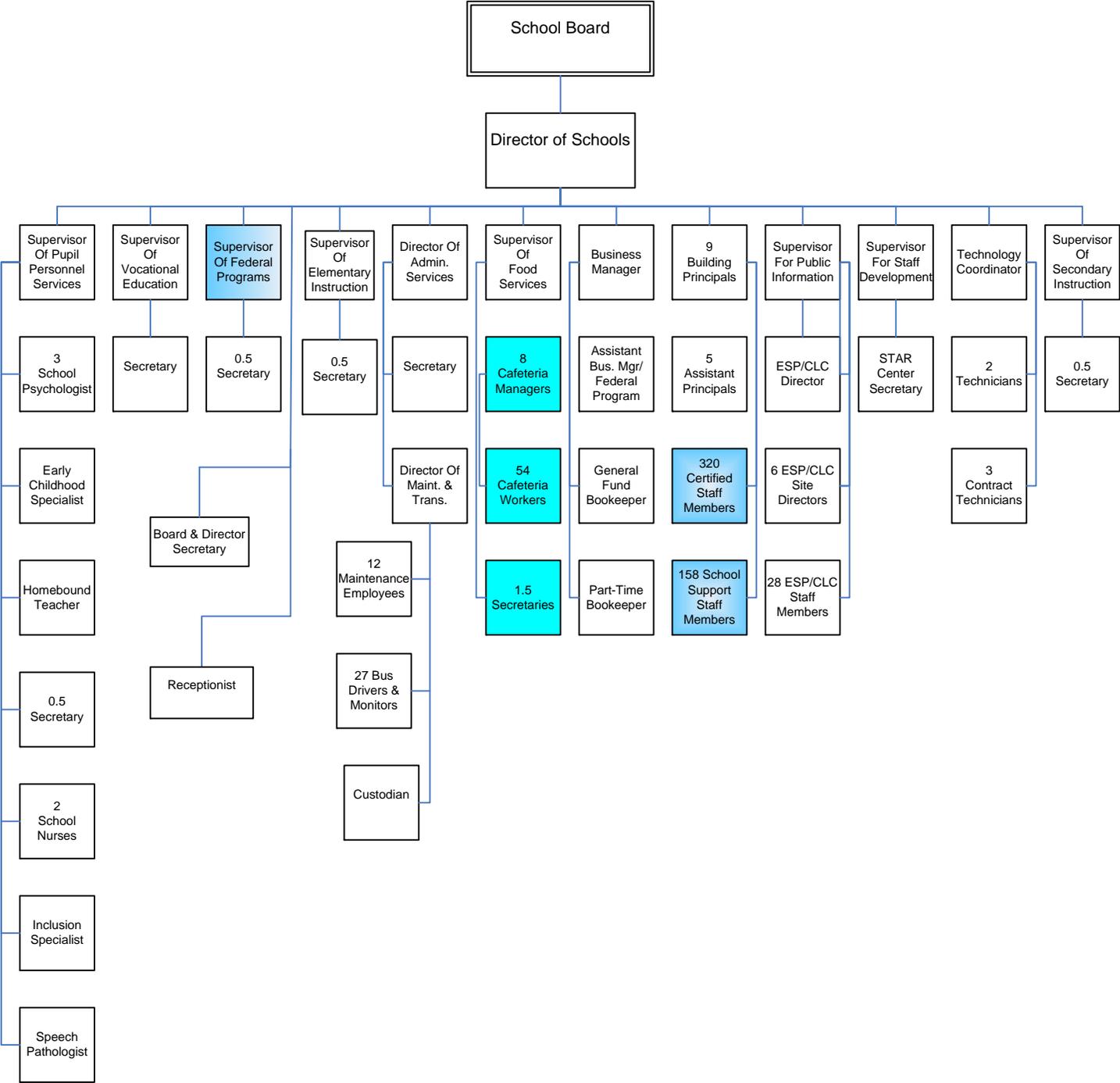


YATES PRIMARY SCHOOL



E.L. ROSS ELEMENTARY SCHOOL

# CLEVELAND CITY SCHOOLS



## *School General Fund*

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

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

This fund receives its revenue from five sources: the Federal government, the State government, Bradley County government, Cleveland City government, and Other Sources (fees, charges, earned interest, etc.). State and County revenues combined represent approximately 82% of the funding for the School General Fund.

Capital Outlay expenditures are funded as necessary by note proceeds from Bradley County and from bond proceeds from the City of Cleveland. Mayfield School was completed in FY 2008. Replacement of the heat and air system was done in the summer of 2008 at Stuart Elementary and plans are being made to construct a new science wing at Cleveland High School. The school also anticipates replacing 2 buses for \$176,516 in FY 2010.

EXPENDITURE SUMMARY	FY 2008 Actual	FY 2009 Budgeted	FY 2010 Proposed	Percentage Increase
Personnel & Operating Expenditures	\$32,726,136	\$34,160,454	\$34,100,151	0%
Capital Outlay & Debt Service	\$629,473	\$582,423	\$523,693	-10 %
Transfers to Other Funds	\$228,820	\$228,820	\$227,511	-.5%
<b>Total Expenditures</b>	<b>\$33,584,429</b>	<b>\$34,971,697</b>	<b>\$34,851,355</b>	<b>-3%</b>

### *Goals and Objectives*

- Construction of the new science wing at Cleveland High School
- Complete heat and air renovation at Stuart Elementary
- Continue Capital Improvement Program
- Design and deliver a rigorous and relevant curriculum that supports student learning
- Operate a system that attracts, retains, and supports all staff for continuous improvement
- Foster positive and effective school and community relations
- Provide adequate resources to support the education program

### *Performance Measures*

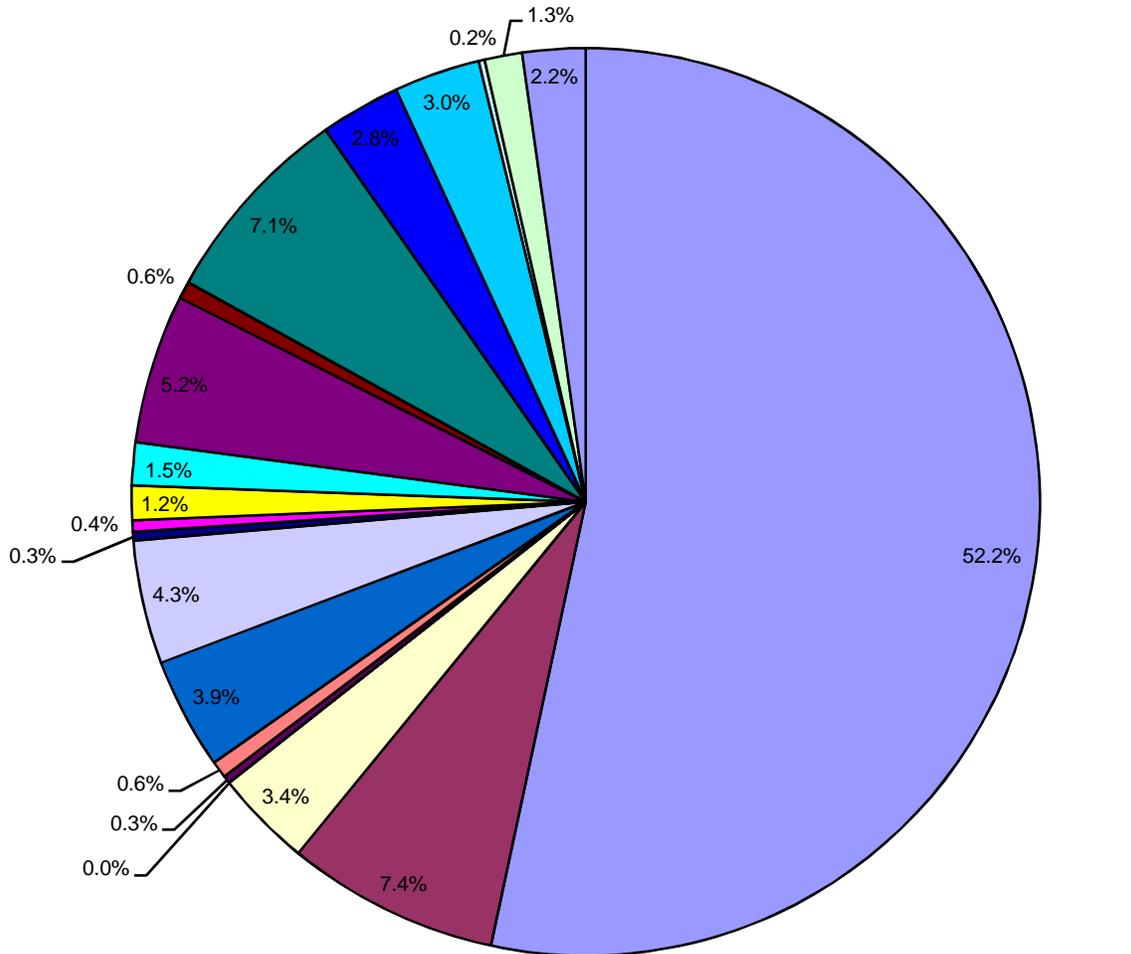
The Tennessee Department of Education provides excellent performance measures as part of its State Report Card. Anyone wishing to see more information on those measures can do so on the Internet by using the following steps:

Go to the State's web site at [www.state.tn.us](http://www.state.tn.us),  
click on Education,  
click on K-12 Education,  
click on Report Card 2007

## School General Fund Budget Summary

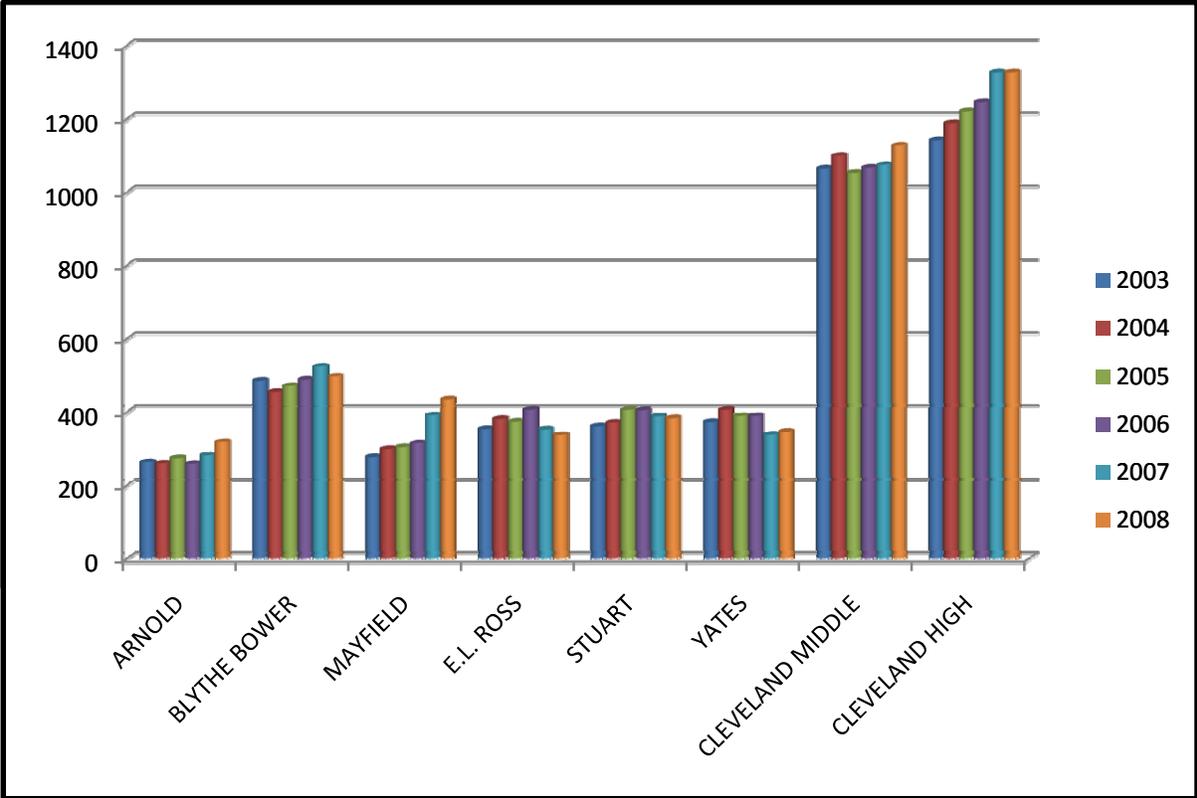
	FY 2007 ACTUAL	FY 2008 ACTUAL	FY 2009 BUDGETED	FY 2010 PROPOSED	% OF TOTAL
<b>Revenues and Other</b>					
<b>Financial Sources</b>					
Federal Government	\$44,385	\$13,001	\$51,359	\$51,359	0.1%
State of Tennessee	\$15,685,281	\$18,303,455	\$19,267,290	\$19,450,558	55.8%
Bradley County	\$9,452,223	\$8,930,625	\$9,022,862	\$9,087,722	26.1%
Other Revenues	\$1,235,735	\$1,285,736	\$1,508,986	\$1,140,516	3.3%
<b>Other Financing Sources:</b>					
Transfer from City General Fund	\$4,895,899	\$5,086,840	\$5,121,200	\$5,121,200	14.7%
<b>Total Revenues and Other</b>					
<b>Financial Sources</b>	<b>\$31,313,523</b>	<b>\$33,619,657</b>	<b>\$34,971,697</b>	<b>\$34,851,355</b>	<b>100.0%</b>
<b>Expenditures and Other</b>					
<b>Financing uses</b>					
Regular Instruction	\$16,439,916	\$17,721,075	\$18,263,030	\$18,200,340	52.2%
Special Education	\$2,143,917	\$2,322,058	\$2,472,065	\$2,570,402	7.4%
Vocational Education	\$1,048,492	\$1,124,388	\$1,160,850	\$1,201,298	3.4%
Attendance	\$43,271	\$88,154	\$91,031	\$99,768	0.3%
Health Services	\$65,966	\$206,143	\$213,392	\$212,446	0.6%
Other Student Support	\$1,024,651	\$1,170,622	\$1,334,730	\$1,351,733	3.9%
Instructional Staff	\$1,408,585	\$1,541,131	\$1,511,915	\$1,504,477	4.3%
Special Education Program	\$87,279	\$99,070	\$103,522	\$103,234	0.3%
Vocational Education Program	\$163,274	\$132,325	\$135,647	\$135,502	0.4%
General Administration	\$408,954	\$394,181	\$405,633	\$405,933	1.2%
Office of the Superintendent	\$478,313	\$497,924	\$512,023	\$512,156	1.5%
Office of the Principal	\$1,670,739	\$1,740,838	\$1,785,590	\$1,816,623	5.2%
Business Administration	\$181,816	\$189,011	\$197,694	\$198,319	0.6%
Operation of Plant	\$2,269,913	\$2,352,266	\$2,479,096	\$2,478,823	7.1%
Maintenance of Plant	\$962,799	\$1,033,340	\$997,057	\$986,777	2.8%
Transportation	\$906,623	\$1,056,137	\$1,220,305	\$1,044,880	3.0%
Food Service	\$49,099	\$50,830	\$52,243	\$52,809	0.2%
Community Services	\$376,525	\$384,680	\$454,521	\$454,521	1.3%
Early Childhood Education	\$511,181	\$621,963	\$770,110	\$770,110	2.2%
Capital Outlay	\$651,947	\$0	\$0	\$0	0.0%
Debt Service	\$285,001	\$629,473	\$582,423	\$523,693	1.5%
<b>Other Financing Uses:</b>					
Transfers to other Funds	\$237,878	\$228,820	\$228,820	\$227,511	0.7%
<b>Total Expenditures and</b>					
<b>Other Financing uses</b>	<b>\$31,416,139</b>	<b>\$33,584,429</b>	<b>\$34,971,697</b>	<b>\$34,851,355</b>	<b>100.0%</b>
<b>Increase (Decrease) in Fund Balance</b>	<b>(\$102,616)</b>	<b>\$35,228</b>	<b>\$0</b>	<b>\$0</b>	
<b>Fund Balance at Beginning of FY</b>	<b>\$1,952,002</b>	<b>\$1,849,386</b>	<b>\$1,884,614</b>	<b>\$1,884,614</b>	
<b>Fund Balance at End of FY</b>	<b>\$1,849,386</b>	<b>\$1,884,614</b>	<b>\$1,884,614</b>	<b>\$1,884,614</b>	

# Summary of Expenditures by Category



Regular Instruction	Special Education	Vocational Education	Adult Education
Attendance	Health Services	Other Student Support	Instructional Staff
Special Education Program	Vocational Education Prog.	General Administration	Office of Superintendent
Office of Principals	Fiscal Services	Plant Operation	Plant Maintenance
Transportation	Food Service	Community Services	Early Childhood Education

# ENROLLMENT 2003-2008



<b>CLEVELAND CITY SCHOOLS</b>						
<b>REVENUES</b>						
OBJECT CODE		2007-2008 ACTUAL	2008-2009 ORIGINAL BUDGET	2008-2009 AMENDED BUDGET	2009-2010 REQUESTED	2009-2010 PROPOSED
<b>INTERGOVERNMENTAL</b>						
<b>FEDERAL GOVERNMENT</b>						
47143	EDUCATION OF HANDICAPPED	13,001	13,002	51,359	51,359	51,359
<b>Subtotal:</b>		<b>13,001</b>	<b>13,002</b>	<b>51,359</b>	<b>51,359</b>	<b>51,359</b>
<b>STATE OF TENNESSEE</b>						
46511	BASIC EDUCATION PROGRAM	16,890,000	17,212,000	17,612,000	17,965,150	17,965,150
46520	SCHOOL FOOD SERVICE	24,151	24,151	24,151	24,151	24,151
46550	DRIVER EDUCATION	9,945	8,000	8,000	8,000	8,000
46590	OTHER STATE EDUCATION	94,204	0	169,882	0	0
46610	CAREER LADDER PROGRAM	241,905	256,430	256,430	256,430	256,430
46612	CAREER LADDER-EXT CONT	161,080	161,080	161,080	161,080	161,080
46820	INCOME TAX	58,125	39,223	58,837	58,837	58,837
46850	MIXED DRINK TAX	72,082	74,800	76,800	76,800	76,800
46980	OTHER STATE GRANTS	751,963	857,680	900,110	900,110	900,110
<b>Subtotal:</b>		<b>18,303,455</b>	<b>18,633,364</b>	<b>19,267,290</b>	<b>19,450,558</b>	<b>19,450,558</b>
<b>BRADLEY COUNTY</b>						
40110	CURRENT PROPERTY TAX	4,853,008	4,976,580	4,846,580	4,911,440	4,911,440
40120	TRUSTEE'S COLLECTION	221,780	168,061	212,061	212,061	212,061
40130	CIR CLK/CLK & MASTER	62,492	96,000	66,000	66,000	66,000
40140	INTEREST & PENALTY	31,904	31,369	31,369	31,369	31,369
40162	PYMTS IN LIEU-LOCAL	1,543	1,370	1,370	1,370	1,370
40210	LOCAL OPTION SALES TAX	3,698,039	3,903,030	3,803,030	3,803,030	3,803,030
40320	BANK EXCISE TAX	55,202	55,201	55,201	55,201	55,201
40350	INTERSTATE TELECOMM. TAX	4,087	5,426	4,426	4,426	4,426
41110	MARRIAGE LICENSES	2,570	2,825	2,825	2,825	2,825
<b>Subtotal:</b>		<b>8,930,625</b>	<b>9,239,862</b>	<b>9,022,862</b>	<b>9,087,722</b>	<b>9,087,722</b>
<b>CHARGES FOR SERVICES</b>						
43511	TUITION-REGULAR DAY	107,625	101,935	101,935	101,935	101,935
43517	TUITION-OTHER CLC	50,329	73,000	73,000	73,000	73,000
43581	COMM SVCS FEES-CHILDREN	137,855	216,040	216,040	216,040	216,040
43583	TBI CRIMINAL BACKGROUND	3,288	4,800	4,800	4,800	4,800
<b>Subtotal:</b>		<b>299,097</b>	<b>395,775</b>	<b>395,775</b>	<b>395,775</b>	<b>395,775</b>
<b>INTEREST</b>						
44110	INTEREST EARNED	52,615	80,000	10,000	10,000	10,000
<b>Subtotal:</b>		<b>52,615</b>	<b>80,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
<b>MISCELLANEOUS</b>						
44120	LEASE/RENTALS	9,900	9,600	8,250	4,650	4,650
44146	E-RATE FUNDING	62,631	0	52,052	0	0
44170	MISCELLANEOUS REFUNDS	85,438	98,841	98,841	98,841	98,841
44520	INSURANCE RECOVERY	0	0	0	0	0
44530	SALE OF EQUIPMENT	1,967	1,640	4,240	1,640	1,640
44560	DAMAGES RECOVERED	1,240	1,800	1,800	1,800	1,800
44570	CONTRIBUTIONS & GIFTS	371,252	402,267	400,508	263,294	263,294
44990	OTHER LOCAL REVENUES	33,192	30,000	33,457	30,000	30,000
<b>Subtotal:</b>		<b>565,620</b>	<b>544,148</b>	<b>599,148</b>	<b>400,225</b>	<b>400,225</b>
<b>OTHER FINANCING USES</b>						
49200	NOTE PROCEEDS	207,501	346,063	346,063	176,516	176,516
49800	OPERATING TRANSFERS (FED)	160,903	158,000	158,000	158,000	158,000
49810	CITY GENERAL FUND TRANS	5,086,840	5,121,200	5,121,200	5,121,200	5,121,200
<b>Subtotal:</b>		<b>5,455,244</b>	<b>5,625,263</b>	<b>5,625,263</b>	<b>5,455,716</b>	<b>5,455,716</b>
	<b>TOTAL REVENUES</b>	<b>33,619,657</b>	<b>34,531,414</b>	<b>34,971,697</b>	<b>34,851,355</b>	<b>34,851,355</b>

EXPENDITURES						
OBJECT CODE		2007-2008 ACTUAL	2008-2009 ORIGINAL BUDGET	2008-2009 AMENDED BUDGET	2009-2010 REQUESTED	2009-2010 PROPOSED
<b>EDUCATION</b>						
<b>71100</b>	<b>REGULAR INSTRUCTION</b>					
116	TEACHERS	11,384,376	11,663,660	11,758,210	11,705,036	11,705,036
117	CAREER LADDER PROGRAM	152,010	154,300	154,300	154,300	154,300
127	CAREER LADDER-EXT CONT	113,700	141,211	141,211	141,211	141,211
128	HOMEBOUND TEACHERS	36,224	39,791	44,791	41,995	41,995
163	ASSISTANTS	913,817	959,905	1,007,854	1,039,804	1,039,804
189	OTHER SALARIES & WAGES	165,673	161,814	161,814	161,998	161,998
195	CERTIFIED SUBSTITUE TEACHERS	107,041	92,780	92,780	92,780	92,780
198	NON-CERTIFIED SUBSTITUTE TCHRS	107,847	120,000	120,000	120,000	120,000
201	SOCIAL SECURITY	753,212	812,418	793,364	820,086	820,086
204	STATE RETIREMENT	870,745	929,968	920,948	946,051	946,051
206	LIFE INSURANCE	24,399	15,607	15,607	15,607	15,607
207	MEDICAL INSURANCE	1,460,416	1,517,183	1,537,951	1,537,951	1,537,951
210	UNEMPLOYMENT COMP	25,824	2,400	8,400	2,400	2,400
212	EMPLOYER MEDICARE LIAB	178,029	190,001	190,222	191,794	191,794
299	OTHER FRINGE BENEFITS	77,502	78,008	93,008	78,008	78,008
336	MAINTENANCE & REPAIR	10,168	19,450	19,450	16,450	16,450
399	OTHER CONTRACTED SVCS	439,625	339,065	359,757	343,065	343,065
429	INSTRUCTIONAL SUPPLIES	239,544	245,635	245,635	245,780	245,780
449	TEXTBOOKS	242,262	305,000	305,000	305,000	305,000
499	OTHER SUPP & MATERIALS	27,590	46,760	48,655	45,135	45,135
599	OTHER CHARGES	11,598	10,325	10,325	10,325	10,325
722	REGULAR INSTRUCTION EQUIP	379,473	214,353	233,748	185,564	185,564
	<b>TOTAL REGULAR INSTRUCT</b>	<b>17,721,075</b>	<b>18,059,634</b>	<b>18,263,030</b>	<b>18,200,340</b>	<b>18,200,340</b>
<b>71200</b>	<b>SPECIAL EDUCATION</b>					
116	TEACHERS	1,533,041	1,613,802	1,603,802	1,658,318	1,658,318
117	CAREER LADDER PROGRAM	20,000	19,000	19,000	19,000	19,000
128	HOMEBOUND TEACHERS	951	1,000	2,200	1,000	1,000
163	ASSISTANTS	241,292	264,293	266,143	289,123	289,123
195	CERTIFIED SUBSTITUE TEACHERS	4,966	4,000	4,000	4,000	4,000
198	NON-CERTIFIED SUBSTITUTE TCHRS	6,749	3,000	3,000	3,000	3,000
201	SOCIAL SECURITY	105,456	116,683	116,683	120,982	120,982
204	STATE RETIREMENT	127,899	148,842	148,842	155,829	155,829
206	LIFE INSURANCE	1,956	1,956	1,956	1,956	1,956
207	MEDICAL INSURANCE	214,738	223,500	223,500	223,500	223,500
212	EMPLOYER MEDICARE LIAB	24,693	27,289	27,289	28,294	28,294
312	CONTRACTS-PRIVATE AGENCY	0	23,500	13,750	23,500	23,500
336	MAINTENANCE & REPAIR	509	1,700	1,700	1,700	1,700
399	OTHER CONTRACTED SVCS	6,917	8,000	8,000	8,000	8,000
429	INSTRUCTIONAL SUPPLIES	13,259	21,627	21,627	21,627	21,627
499	OTHER SUPP & MATERIALS	13,179	6,473	6,473	6,473	6,473
725	SPECIAL EDUCATION EQUIP	6,453	4,100	4,100	4,100	4,100
	<b>TOTAL SPECIAL EDUCATION</b>	<b>2,322,058</b>	<b>2,488,765</b>	<b>2,472,065</b>	<b>2,570,402</b>	<b>2,570,402</b>
<b>71300</b>	<b>VOCATIONAL EDUCATION</b>					
116	TEACHERS	824,478	861,774	832,774	855,592	855,592
195	CERTIFIED SUBSTITUE TEACHERS	1,838	1,500	1,500	1,500	1,500
198	NON-CERTIFIED SUBSTITUTE TCHRS	1,258	1,000	1,000	1,000	1,000
201	SOCIAL SECURITY	48,432	53,185	53,185	52,801	52,801
204	STATE RETIREMENT	51,443	55,326	55,326	54,929	54,929
206	LIFE INSURANCE	639	639	639	639	639
207	MEDICAL INSURANCE	86,837	82,290	101,946	101,946	101,946
212	EMPLOYER MEDICARE LIAB	11,336	12,438	12,438	12,349	12,349
336	MAINTENANCE & REPAIR	4,446	11,000	8,500	11,000	11,000
356	TUITION-CERTIFICATION COURSE	0	375	375	375	375
399	OTHER CONTRACTED SVCS	1,140	4,500	4,500	4,500	4,500

EXPENDITURES						
OBJECT CODE		2007-2008 ACTUAL	2008-2009 ORIGINAL BUDGET	2008-2009 AMENDED BUDGET	2009-2010 REQUESTED	2009-2010 PROPOSED
429	INSTRUCTIONAL SUPPLIES	38,075	35,200	35,200	35,200	35,200
499	OTHER SUPP & MATERIALS	3,952	2,300	2,300	2,300	2,300
730	VOCATIONAL INSTR EQUIP	50,514	117,167	51,167	67,167	67,167
	<b>TOTAL VOCATIONAL EDUCATION</b>	<b>1,124,388</b>	<b>1,238,694</b>	<b>1,160,850</b>	<b>1,201,298</b>	<b>1,201,298</b>
<b>72110</b>	<b>ATTENDANCE</b>					
105	SUPERVISOR/DIRECTOR	38,012	38,392	38,681	38,392	38,392
189	OTHER SALARIES AND WAGES	34,038	35,565	35,838	35,806	35,806
201	SOCIAL SECURITY	4,409	4,585	4,585	4,601	4,601
204	STATE RETIREMENT	8,257	8,381	8,381	8,419	8,419
206	LIFE INSURANCE	120	120	120	120	120
207	MEDICAL INSURANCE	2,287	2,354	2,354	2,354	2,354
212	EMPLOYER MEDICARE LIAB	1,031	1,072	1,072	1,076	1,076
704	ATTENDANCE EQUIPMENT	0	0	0	9,000	9,000
	<b>TOTAL ATTENDANCE</b>	<b>88,154</b>	<b>90,469</b>	<b>91,031</b>	<b>99,768</b>	<b>99,768</b>
<b>72120</b>	<b>HEALTH SERVICES</b>					
131	MEDICAL PERSONNEL	54,428	54,972	54,972	54,160	54,160
189	OTHER SALARIES AND WAGES	85,887	85,887	90,309	90,309	90,309
201	SOCIAL SECURITY	8,174	8,733	8,846	8,957	8,957
204	STATE RETIREMENT	10,540	14,828	17,228	16,457	16,457
206	LIFE INSURANCE	94	95	95	94	94
207	MEDICAL INSURANCE	15,153	17,696	21,952	21,952	21,952
212	EMPLOYER MEDICARE LIAB	1,912	2,042	2,068	2,095	2,095
307	COMMUNICATION	385	720	0	0	0
348	POSTAGE	0	500	0	0	0
355	TRAVEL	1,987	2,500	2,407	2,407	2,407
399	OTHER CONTRACTED SVCS	125	515	515	515	515
413	DRUGS/MEDICAL SUPPLIES	672	2,000	2,000	2,000	2,000
499	OTHER SUPP & MATERIALS	18,210	6,905	13,000	13,500	13,500
599	OTHER CHARGES	493	1,000	0	0	0
735	OTHER SUPPLIES AND MATERIALS	8,083	5,000	0	0	0
	<b>TOTAL HEALTH SERVICES</b>	<b>206,143</b>	<b>203,393</b>	<b>213,392</b>	<b>212,446</b>	<b>212,446</b>
<b>72130</b>	<b>OTHER STUDENT SUPPORT</b>					
117	CARRER LADDER PROGRAM	9,000	9,000	9,000	9,000	9,000
123	GUIDANCE PERSONNEL	543,852	547,371	592,172	598,074	598,074
124	PSYCHOLOGICAL PERSONNEL	83,965	85,048	85,914	85,249	85,249
130	SOCIAL WORKERS	43,686	74,193	76,693	80,360	80,360
164	ATTENDANTS	77,650	76,795	76,795	76,795	76,795
189	OTHER SALARIES AND WAGES	19,884	49,284	49,557	50,321	50,321
201	SOCIAL SECURITY	45,799	51,888	51,888	55,490	55,490
204	STATE RETIREMENT	45,253	57,768	57,768	62,009	62,009
206	LIFE INSURANCE	867	867	867	867	867
207	MEDICAL INSURANCE	70,975	73,780	89,461	89,461	89,461
212	EMPLOYER MEDICARE LIAB	10,712	12,205	12,205	13,047	13,047
322	EVALUATION AND TESTING	22,524	29,425	35,425	35,425	35,425
336	MAINTENANCE & REPAIR	0	1,100	1,100	300	300
348	POSTAL CHARGES	1,328	0	0	0	0
399	OTHER CONTRACTED SVCS	186,929	167,670	187,670	187,670	187,670
499	OTHER SUPP & MATERIALS	7,051	8,215	8,215	7,665	7,665
790	OTHER EQUIPMENT	1,147	0	0	0	0
	<b>TOTAL OTHER STUDENT SUPP</b>	<b>1,170,622</b>	<b>1,244,609</b>	<b>1,334,730</b>	<b>1,351,733</b>	<b>1,351,733</b>
<b>INSTRUCTIONAL STAFF</b>						
<b>72210</b>	<b>REGULAR INSTRUCTION PROGRAM</b>					
105	SUPERVISOR/DIRECTOR	299,853	302,851	304,006	302,851	302,851
117	CAREER LADDER PROGRAM	23,500	23,500	23,500	23,500	23,500
129	LIBRARIANS	433,873	443,406	445,185	447,338	447,338
132	MATERIALS COORDINATOR	80,013	81,605	81,893	81,605	81,605
161	SECRETARIES	87,865	96,753	97,571	97,412	97,412

EXPENDITURES						
OBJECT CODE		2007-2008 ACTUAL	2008-2009 ORIGINAL BUDGET	2008-2009 AMENDED BUDGET	2009-2010 REQUESTED	2009-2010 PROPOSED
189	OTHER PERSONNEL	75,035	73,525	102,205	114,185	114,185
201	SOCIAL SECURITY	60,660	62,498	62,498	65,304	65,304
204	STATE RETIREMENT	81,340	82,974	82,974	90,098	90,098
206	LIFE INSURANCE	1,183	1,183	1,183	1,183	1,183
207	MEDICAL INSURANCE	90,718	95,708	90,708	90,708	90,708
212	EMPLOYER MEDICARE LIAB	14,341	14,617	14,617	15,273	15,273
320	DUES & SUBSCRIPTIONS	1,335	4,000	4,000	4,000	4,000
355	TRAVEL	22,308	26,040	26,040	26,040	26,040
399	CONTRACTED SERVICE	21,167	9,500	22,135	8,500	8,500
432	LIBRARY BOOKS/MEDIA	53,255	39,530	39,530	36,030	36,030
499	OTHER SUPP & MATERIALS	34,510	24,550	25,550	21,550	21,550
524	IN-SERVICE/STAFF DEVELOP	105,227	125,400	84,820	75,400	75,400
790	OTHER EQUIPMENT	54,948	6,500	3,500	3,500	3,500
	<b>TOTAL REGULAR INSTRUCT</b>	<b>1,541,131</b>	<b>1,514,140</b>	<b>1,511,915</b>	<b>1,504,477</b>	<b>1,504,477</b>
<b>72220</b>	<b>SPECIAL EDUCATION PROGRAM</b>					
105	SUPERVISOR/DIRECTOR	80,797	81,605	81,893	81,605	81,605
117	CAREER LADDER PROGRAM	0	3,000	3,000	3,000	3,000
201	SOCIAL SECURITY	4,900	5,245	5,245	5,245	5,245
204	STATE RETIREMENT	5,034	5,432	5,432	5,432	5,432
206	LIFE INSURANCE	29	29	29	29	29
207	MEDICAL INSURANCE	4,574	4,707	4,707	4,707	4,707
212	EMPLOYER MEDICARE LIAB	1,146	1,216	1,216	1,216	1,216
308	CONSULTANTS	0	500	500	500	500
355	TRAVEL	2,590	1,500	1,500	1,500	1,500
	<b>TOTAL SPECIAL EDUCATION</b>	<b>99,070</b>	<b>103,234</b>	<b>103,522</b>	<b>103,234</b>	<b>103,234</b>
<b>72230</b>	<b>VOCATIONAL EDUCATION</b>					
105	SUPERVISOR/DIRECTOR	75,964	76,723	77,011	76,723	76,723
117	CAREER LADDER PROGRAM	3,000	3,000	3,000	3,000	3,000
161	SECRETARIES	22,235	22,813	23,086	23,147	23,147
201	SOCIAL SECURITY	5,700	6,357	6,357	6,378	6,378
204	STATE RETIREMENT	8,767	8,912	8,912	8,968	8,968
206	LIFE INSURANCE	72	72	72	72	72
207	MEDICAL INSURANCE	13,108	12,922	12,922	12,922	12,922
212	EMPLOYER MEDICARE LIAB	1,333	1,487	1,487	1,492	1,492
355	TRAVEL	2,146	300	2,800	2,800	2,800
	<b>TOTAL VOCATIONAL EDUC</b>	<b>132,325</b>	<b>132,586</b>	<b>135,647</b>	<b>135,502</b>	<b>135,502</b>
<b>GENERAL ADMINISTRATION</b>						
<b>72310</b>	<b>BOARD OF EDUCATION</b>					
191	BOARD FEES	52,800	52,800	52,800	52,800	52,800
201	SOCIAL SECURITY	3,274	3,274	3,274	3,274	3,274
212	EMPLOYER MEDICARE	766	765	765	765	765
299	OTHER FRINGE BENEFITS	732	740	740	740	740
305	AUDIT SERVICES	11,600	11,300	11,300	11,600	11,600
320	DUES AND MEMBERSHIPS	16,798	11,753	11,753	11,753	11,753
331	LEGAL SERVICES	5,757	10,000	10,000	10,000	10,000
506	LIABILITY INSURANCE	29,695	29,695	35,001	35,001	35,001
508	PREMIUMS ON SURETY BONDS	7,199	7,199	8,486	8,486	8,486
510	TRUSTEE'S COMMISSION	102,587	92,000	92,000	92,000	92,000
513	WORKER'S COMP INSURANCE	124,773	124,773	137,514	137,514	137,514
533	CRIMINAL INVESTIGATION APPL	6,532	8,000	8,000	8,000	8,000
534	REFUND APPLICANT-INVESTIGAT	2,156	2,000	2,000	2,000	2,000
599	OTHER CHARGES	29,512	32,000	32,000	32,000	32,000
	<b>TOTAL BOARD OF EDUCATION</b>	<b>394,181</b>	<b>386,299</b>	<b>405,633</b>	<b>405,933</b>	<b>405,933</b>

EXPENDITURES						
OBJECT CODE		2007-2008 ACTUAL	2008-2009 ORIGINAL BUDGET	2008-2009 AMENDED BUDGET	2009-2010 REQUESTED	2009-2010 PROPOSED
<b>72320</b>	<b>OFFICE OF THE SUPERINTENDENT</b>					
101	ADMINISTRATIVE OFFICER	121,216	126,065	126,065	124,793	124,793
103	ASSISTANT	84,188	85,030	85,030	85,030	85,030
117	CAREER LADDER PROGRAM	800	1,000	1,000	1,000	1,000
161	SECRETARIES	62,807	65,335	65,335	65,991	65,991
189	OTHER SALARIES & WAGES	8,022	8,064	8,064	8,064	8,064
201	SOCIAL SECURITY	15,148	17,514	17,514	17,476	17,476
204	STATE RETIREMENT	24,214	24,999	24,999	25,027	25,027
206	LIFE INSURANCE	195	194	194	194	194
207	MEDICAL INSURANCE	18,659	18,383	18,383	19,202	19,202
212	EMPLOYER MEDICARE LIAB	3,965	4,096	4,096	4,087	4,087
299	OTHER FRINGE BENEFITS	5,136	5,043	5,043	4,992	4,992
307	COMMUNICATION	83,320	80,000	80,000	80,000	80,000
320	DUES AND MEMBERSHIPS	6,368	2,500	2,500	2,500	2,500
348	POSTAL CHARGES	5,766	6,500	6,500	6,500	6,500
355	TRAVEL	2,697	4,300	4,300	4,300	4,300
399	OTHER CONTRACTED SVCS	19,451	22,600	22,600	22,600	22,600
435	OFFICE SUPPLIES	12,822	17,500	17,500	17,500	17,500
599	OTHER CHARGES	15,126	17,900	17,900	17,900	17,900
701	ADMINISTRATIVE EQUIPMENT	8,024	5,000	5,000	5,000	5,000
	<b>TOTAL OFFICE OF SUPRNTNDT</b>	<b>497,924</b>	<b>512,023</b>	<b>512,023</b>	<b>512,156</b>	<b>512,156</b>
<b>72410</b>	<b>OFFICE OF THE PRINCIPAL</b>					
104	PRINCIPALS	635,063	645,106	640,106	645,080	645,080
117	CAREER LADDER PROGRAM	12,000	12,000	12,000	12,000	12,000
139	ASSISTANT PRINCIPALS	369,793	313,720	369,756	376,201	376,201
161	SECRETARIES	310,942	320,168	321,178	326,729	326,729
162	CLERICAL PERSONNEL	21,475	25,232	22,532	25,786	25,786
201	SOCIAL SECURITY	79,644	80,365	80,365	84,677	84,677
204	STATE RETIREMENT	114,846	119,767	119,767	124,960	124,960
206	LIFE INSURANCE	1,386	1,386	1,386	1,386	1,386
207	MEDICAL INSURANCE	134,306	137,440	137,440	137,440	137,440
212	EMPLOYER MEDICARE LIAB	18,626	18,795	18,795	19,804	19,804
320	DUES & MEMBERSHIPS	2,841	3,715	3,715	4,255	4,255
336	MAINTENANCE & REPAIR	3,729	8,250	8,250	7,100	7,100
348	POSTAL CHARGES	5,529	6,235	6,235	6,345	6,345
355	TRAVEL	558	5,100	5,100	5,100	5,100
399	OTHER CONTRACTED SVCS	17,535	16,160	16,160	17,860	17,860
435	OFFICE SUPPLIES	6,687	11,430	11,430	10,775	10,775
599	OTHER CHARGES	323	300	300	250	250
701	ADMINISTRATIVE EQUIPMENT	5,555	11,075	11,075	10,875	10,875
	<b>TOTAL OFFICE OF THE PRINCIPAL</b>	<b>1,740,838</b>	<b>1,736,244</b>	<b>1,785,590</b>	<b>1,816,623</b>	<b>1,816,623</b>
<b>72510</b>	<b>FISCAL SERVICES</b>					
119	BOOKKEEPERS	137,703	142,593	142,593	143,097	143,097
201	SOCIAL SECURITY	7,857	8,841	8,841	8,871	8,871
204	STATE RETIREMENT	22,199	23,713	23,713	23,797	23,797
206	LIFE INSURANCE	163	163	163	163	163
207	MEDICAL INSURANCE	9,821	10,107	10,107	10,107	10,107
212	EMPLOYER MEDICARE LIAB	1,942	2,068	2,068	2,075	2,075
317	DATA PROCESSING SERVICES	8,984	8,984	9,209	9,209	9,209
355	TRAVEL	342	1,000	1,000	1,000	1,000
	<b>TOTAL FISCAL SERVICES</b>	<b>189,011</b>	<b>197,469</b>	<b>197,694</b>	<b>198,319</b>	<b>198,319</b>

EXPENDITURES						
OBJECT CODE		2007-2008 ACTUAL	2008-2009 ORIGINAL BUDGET	2008-2009 AMENDED BUDGET	2009-2010 REQUESTED	2009-2010 PROPOSED
<b>OPERATION AND MAINTENANCE OF PLANT</b>						
<b>72610 OPERATION OF PLANT</b>						
166	CUSTODIAL PERSONNEL	22,767	22,995	23,268	22,995	22,995
201	SOCIAL SECURITY	1,068	1,426	1,426	1,426	1,426
204	STATE RETIREMENT	3,939	3,824	3,824	3,824	3,824
206	LIFE INSURANCE	84	84	84	84	84
207	MEDICAL INSURANCE	8,048	8,282	8,282	8,282	8,282
212	EMPLOYER MEDICARE LIAB	250	333	333	333	333
328	JANITORIAL SERVICES	646,526	716,967	716,967	716,967	716,967
351	RENTALS	4,500	6,000	6,000	6,000	6,000
399	OTHER CONTRACTED SVCS	72,053	51,270	51,270	51,270	51,270
415	ELECTRICITY	1,144,417	1,105,588	1,205,588	1,205,588	1,205,588
434	NATURAL GAS	163,450	157,000	157,000	157,000	157,000
454	WATER AND SEWER	140,373	149,593	149,593	149,593	149,593
499	OTHER SUPP AND MATERIALS	18,203	25,000	25,000	25,000	25,000
501	BOILER INSURANCE	5,759	5,759	6,788	6,788	6,788
502	BLDG & CONTENTS INSURANCE	120,829	120,919	123,673	123,673	123,673
	<b>TOTAL OPERATION OF PLANT</b>	<b>2,352,266</b>	<b>2,375,040</b>	<b>2,479,096</b>	<b>2,478,823</b>	<b>2,478,823</b>
<b>72620 MAINTENANCE OF PLANT</b>						
105	SUPERVISOR	62,289	62,911	63,199	62,911	62,911
167	MAINTENANCE PERSONNEL	338,349	348,507	349,607	350,174	350,174
189	OTHER SALARIES AND WAGES	3,076	35,000	35,000	35,000	35,000
201	SOCIAL SECURITY	23,256	27,376	27,376	27,479	27,479
204	STATE RETIREMENT	60,627	68,418	68,418	68,696	68,696
206	LIFE INSURANCE	592	592	592	592	592
207	MEDICAL INSURANCE	73,616	85,728	85,728	85,728	85,728
212	EMPLOYER MEDICARE LIAB	5,439	6,473	6,473	6,497	6,497
335	MAINTENANCE/REPAIR-BLDG	75,749	44,000	44,000	44,000	44,000
336	MAINTENANCE/REPAIR-EQUIP	0	2,000	2,000	2,000	2,000
399	OTHER CONTRACTED SVCS	216,745	86,000	86,000	86,000	86,000
418	EQUIP/MACHINERY PARTS	61	10,200	4,200	10,200	10,200
499	OTHER SUPP AND MATERIALS	149,833	200,000	200,000	200,000	200,000
599	OTHER CHARGES	1,271	5,000	5,000	5,000	5,000
717	MAINTENANCE EQUIPMENT	22,437	2,500	19,464	2,500	2,500
	<b>TOTAL MAINT OF PLANT</b>	<b>1,033,340</b>	<b>984,705</b>	<b>997,057</b>	<b>986,777</b>	<b>986,777</b>
<b>72710 TRANSPORTATION</b>						
105	SUPERVISOR	30,633	30,940	31,213	30,940	30,940
142	MECHANICS	56,901	60,004	60,550	60,285	60,285
146	BUS DRIVERS	398,543	399,461	404,461	404,461	404,461
201	SOCIAL SECURITY	30,001	30,405	30,405	30,732	30,732
204	STATE RETIREMENT	12,795	15,124	15,124	15,171	15,171
206	LIFE INSURANCE	94	94	94	94	94
207	MEDICAL INSURANCE	20,650	21,621	21,621	21,621	21,621
212	EMPLOYER MEDICARE LIAB	7,016	7,111	7,111	7,187	7,187
313	CONTRACTS WITH PARENTS	0	1,000	1,000	1,000	1,000
340	MEDICAL/DENTAL SERVICES	1,295	3,500	3,500	3,500	3,500
355	TRAVEL	978	1,100	1,100	1,100	1,100
399	OTHER CONTRACTED SVCS	12,307	5,000	5,000	5,000	5,000
412	DIESEL FUEL	155,304	139,427	139,427	139,427	139,427
425	GASOLINE	22,560	20,000	20,000	20,000	20,000
433	LUBRICANTS	596	2,000	2,000	2,000	2,000
450	TIRE AND TUBES	5,807	9,962	9,962	9,962	9,962
453	VEHICLE PARTS	98,753	65,940	65,940	65,940	65,940
499	OTHER SUPP AND MATERIALS	1,911	2,000	2,000	2,000	2,000
511	VEHICLE/EQUIP INSURANCE	32,394	32,394	38,184	32,394	32,394
599	OTHER CHARGES	720	15,550	15,550	15,550	15,550
729	TRANSPORTATION EQUIPMENT	166,879	346,063	346,063	176,516	176,516
	<b>TOTAL TRANSPORTATION</b>	<b>1,056,137</b>	<b>1,208,696</b>	<b>1,220,305</b>	<b>1,044,880</b>	<b>1,044,880</b>

<b>EXPENDITURES</b>						
<b>OBJECT CODE</b>		<b>2007-2008 ACTUAL</b>	<b>2008-2009 ORIGINAL BUDGET</b>	<b>2008-2009 AMENDED BUDGET</b>	<b>2009-2010 REQUESTED</b>	<b>2009-2010 PROPOSED</b>
<b>73100</b>	<b>FOOD SERVICE</b>					
189	OTHER WAGES AND SALARIES	37,128	38,111	38,384	38,786	38,786
201	SOCIAL SECURITY	2,271	2,363	2,363	2,405	2,405
204	STATE RETIREMENT	6,423	6,337	6,337	6,450	6,450
206	LIFE INSURANCE	47	47	47	47	47
207	MEDICAL INSURANCE	4,430	4,559	4,559	4,559	4,559
212	EMPLOYER MEDICARE LIAB	531	553	553	562	562
	<b>TOTAL FOOD SERVICE</b>	<b>50,830</b>	<b>51,970</b>	<b>52,243</b>	<b>52,809</b>	<b>52,809</b>
<b>73300</b>	<b>COMMUNITY SERVICE</b>					
105	SUPERVISOR	56,684	41,280	41,280	41,280	41,280
189	OTHER WAGES AND SALARIES	188,832	262,228	262,228	262,228	262,228
201	SOCIAL SECURITY	15,023	20,368	20,368	20,368	20,368
204	STATE RETIREMENT	6,097	2,815	2,815	2,815	2,815
206	LIFE INSURANCE	34	34	34	34	34
207	MEDICAL INSURANCE	8,292	7,982	7,982	7,982	7,982
212	EMPLOYER MEDICARE LIAB	3,514	4,764	4,764	4,764	4,764
302	ADVERTISING	2,296	1,075	1,075	1,075	1,075
328	JANITORIAL SERVICES	0	1,000	1,000	1,000	1,000
355	TRAVEL	11,104	11,150	11,150	11,150	11,150
399	OTHER CONTRACTED SVCS	18,561	36,700	36,700	36,700	36,700
422	FOOD SUPPLIES	30,608	29,200	29,200	29,200	29,200
499	OTHER SUPP AND MATERIALS	8,180	24,802	24,802	24,802	24,802
509	REFUNDS	0	350	350	350	350
599	OTHER CHARGES	2,709	7,231	7,231	7,231	7,231
790	OTHER EQUIPMENT	32,746	3,542	3,542	3,542	3,542
	<b>TOTAL COMMUNITY SERVICE</b>	<b>384,680</b>	<b>454,521</b>	<b>454,521</b>	<b>454,521</b>	<b>454,521</b>
	<b>TOTAL EDUCATION</b>	<b>32,104,173</b>	<b>32,982,491</b>	<b>33,390,344</b>	<b>33,330,041</b>	<b>33,330,041</b>
<b>73400</b>	<b>EARLY CHILDHOOD EDUCATION</b>					
310	CONT. W/ OTHER PUBLIC AGENCY	621,963	737,680	770,110	770,110	770,110
	<b>TOTAL EARLY CHILDHOOD EDUC</b>	<b>621,963</b>	<b>737,680</b>	<b>770,110</b>	<b>770,110</b>	<b>770,110</b>
	<b>DEBT SERVICE</b>					
601	PRINCIPAL ON BONDS	273,109	305,112	305,112	342,205	342,205
602	PRINCIPAL ON NOTES	151,428	85,000	85,000	0	0
603	INTEREST ON BONDS	199,310	190,399	190,399	181,488	181,488
604	INTEREST ON NOTES	5,626	1,912	1,912	0	0
699	OTHER DEBT SERVICE	228,820	228,820	228,820	227,511	227,511
	<b>TOTAL DEBT SERVICE</b>	<b>858,293</b>	<b>811,243</b>	<b>811,243</b>	<b>751,204</b>	<b>751,204</b>
	<b>TOTAL EXPENDITURES</b>	<b>33,584,429</b>	<b>34,531,414</b>	<b>34,971,697</b>	<b>34,851,355</b>	<b>34,851,355</b>

# SCHOOL FOOD SERVICES



LUNCH IS A FAVORITE TIME FOR ALL THE STUDENTS

MAYFIELD FOOD SERVICES WINS THE BEST PRACTICES AWARD FROM THE USDA



## *School Food Service Fund*

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

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

EXPENDITURE SUMMARY	FY 2008 Actual	FY 2009 Budgeted	FY 2010 Proposed	Percentage Increase
Personnel Expenditures	\$1,081,066	\$1,151,500	\$1,166,500	1%
Operating Expenditures	\$1,128,297	\$1,121,500	\$1,125,500	.3%
Capital Outlay & Debt Service	\$0	\$0	\$0	0%
<b>Total Expenditures</b>	<b>\$2,209,363</b>	<b>\$2,273,000</b>	<b>\$2,292,000</b>	<b>1%</b>

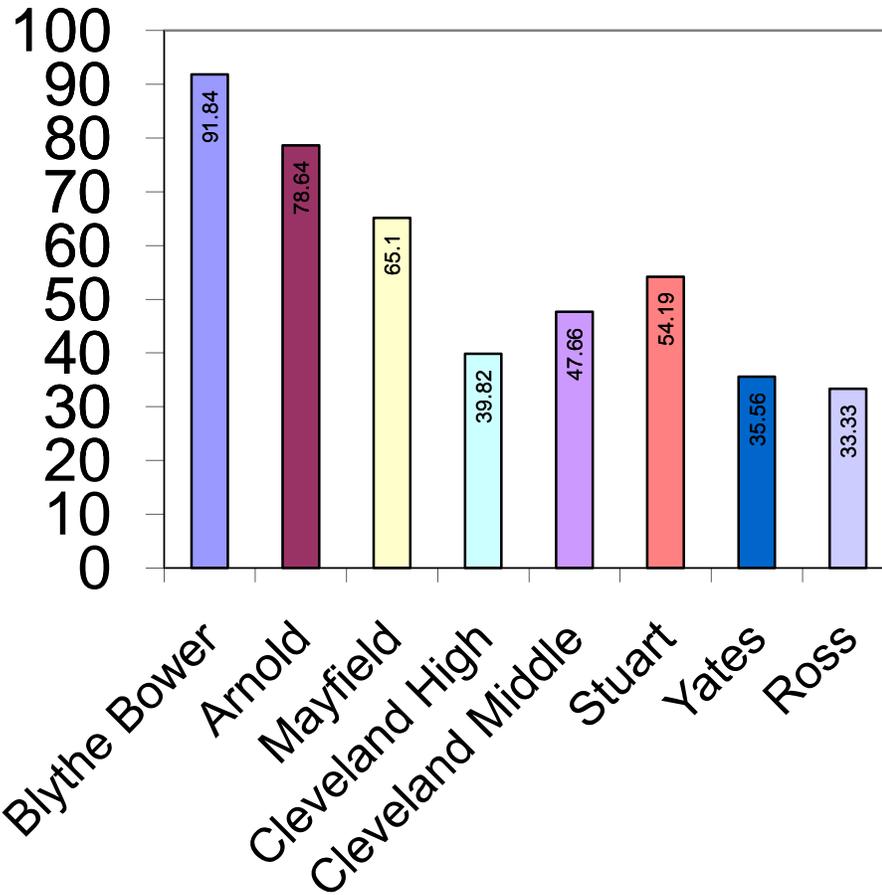
### *Goals and Objectives:*

- Provide quality meals that meet federal and state nutritional guidelines for students.
- Assure that these funds are appropriated and spent in accordance with all regulations.

### *Performance Measures:*

Measure Description	FY2007 (Actual)	FY2008 (Actual)	FY2009 (Estimated)	FY2010 (Projected)
Number of breakfasts served	225,000	227,000	227,000	237,000
Number of lunches served	595,000	597,000	597,000	608,000
Number of total meals served	820,000	824,000	824,000	845,000
Number of personnel in food service	64	64	64	67
Number of meals served per personnel	12,812	12,900	12,900	12,060
Cost of breakfast	\$1	\$1	\$1	\$1.25
Cost of reduced breakfast	\$0.30	\$0.30	\$0.30	\$0.30
Cost of lunch-elementary	\$1.75	\$1.75	\$1.75	\$2.00
Cost of lunch-Cleveland Middle School	\$2.00	\$2.00	\$2.00	\$2.25
Cost of lunch-Cleveland High School	\$2.00	\$2.00	\$2.00	\$2.25
Cost of reduced lunch	\$0.40	\$0.40	\$0.40	\$0.40
Average grade on state inspections	98%	98%	98%	98%

# Cleveland City Schools Free/Reduced Lunch Percentages



CLEVELAND CITY SCHOOLS						
FOOD SERVICES FUND						
REVENUES						
OBJECT CODE		2007-2008 ACTUAL	2008-2009 ORIGINAL BUDGET	2008-2009 AMENDED BUDGET	2009-2010 REQUESTED	2009-2010 PROPOSED
	CHARGES FOR SERVICES	1,225,786	1,233,000	1,333,000	1,375,000	1,375,000
	INTEREST EARNED	1,444	3,000	3,000	2,000	2,000
	STUDENT LUNCHES	712,424	730,500	730,500	750,000	750,000
	ADULT LUNCHES	26,120	45,000	45,000	45,000	45,000
	BREAKFAST	3,438	26,500	26,500	20,000	20,000
	ALA CARTE SALES	77,710	135,000	135,000	100,000	100,000
	<b>TOTAL REVENUES</b>	<b>2,046,922</b>	<b>2,173,000</b>	<b>2,273,000</b>	<b>2,292,000</b>	<b>2,292,000</b>
EXPENDITURES						
OBJECT CODE		2007-2008 ACTUAL	2008-2009 ORIGINAL BUDGET	2008-2009 AMENDED BUDGET	2009-2010 REQUESTED	2009-2010 PROPOSED
<b>Personnel and fringe benefits:</b>						
	CLERICAL PERSONNEL	50,913	54,000	54,000	56,000	56,000
	CAFETERIA PERSONNEL	657,360	680,000	700,000	700,000	700,000
	IN SERVICE TRAINING	2,016	2,000	2,000	2,000	2,000
	SOCIAL SECURITY	39,841	41,000	41,000	45,000	45,000
	STATE RETIREMENT	101,321	113,000	113,000	116,000	116,000
	MEDICAL INSURANCE	201,954	200,000	212,000	215,000	215,000
	LIFE INSURANCE	2,498	2,500	2,500	2,500	2,500
	UNEMPLOYMENT COMP	0	1,000	1,000	1,000	1,000
	EMPLOYER MEDICARE LIAB	9,318	10,000	10,000	12,000	12,000
	OTHER FRINGE BENEFITS	15,845	16,000	16,000	17,000	17,000
	<b>Subtotal:</b>	<b>1,081,066</b>	<b>1,119,500</b>	<b>1,151,500</b>	<b>1,166,500</b>	<b>1,166,500</b>
<b>Operating Expenditures:</b>						
	DUES & MEMBERSHIPS	484	600	600	600	600
	COMMUNICATION	408	500	500	500	500
	MAINTENANCE & REPAIR	19,818	15,000	15,000	15,000	15,000
	PMTS TO SCHOOLS-LUNCH	634	0	0	0	0
	TRANSPORTATION	1,569	0	0	3,000	3,000
	TRAVEL	1,836	3,000	3,000	3,000	3,000
	CONTRACTED SERVICES	6,198	5,000	5,000	10,000	10,000
	FOOD SUPPLIES	951,908	859,500	907,500	900,000	900,000
	OFFICE SUPPLIES	6,564	6,000	6,000	8,000	8,000
	UNIFORMS	418	500	500	1,000	1,000
	UTILITIES	3,388	4,000	4,000	4,000	4,000
	IN SERVICE STAFF DEV.	205	1,000	1,000	1,000	1,000
	OTHER SUPPLIES	131,158	138,000	158,000	159,000	159,000
	APPLICANT INVESTIGATION	616	400	400	400	400
	EQUIPMENT	3,093	20,000	20,000	20,000	20,000
	<b>Subtotal:</b>	<b>1,128,297</b>	<b>1,053,500</b>	<b>1,121,500</b>	<b>1,125,500</b>	<b>1,125,500</b>
	<b>TOTAL EXPENDITURES</b>	<b>2,209,363</b>	<b>2,173,000</b>	<b>2,273,000</b>	<b>2,292,000</b>	<b>2,292,000</b>

## **Debt Service Fund**

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

# ***DEBT ADMINISTRATION***



Michael L. Keith, Finance Director/City Clerk, Mayor Tom Rowland, Scott Gibson of Morgan Keegan/Cumberland Securities, Janice Casteel, City Manager and City Attorney John Kimball attending the refinance closing for the 1997 and 2001 Refunding Bonds.

## *Debt Administration*

The wise use of debt is essential to prudent financial planning and management. No city has adequate current revenues to purchase major capital improvements such as buildings, land, utility plants and extensions, and some large equipment. Therefore, it is essential that they borrow additional money to finance these items, and pay for them over a period of years. The City Council must establish clear policies to assure that only the debt which is absolutely essential to the community is issued, that adequate revenues are budgeted and collected to make the debt service (principal and interest) payments, and that the City's credit rating of "A+" with Standard and Poor's Corporation and an "A2" rating from Moody's Investor Service is not adversely affected. The revenue bonds of Cleveland Utilities carry the same ratings. The City of Cleveland has established Debt Policies as part of its Financial Policies (See the Financial Policies under Tab V.) There are no state statutes or City Charter requirements, which limit the amount of general obligation debt. However, the city has followed a policy limiting outstanding general government and school debt (not including Cleveland Utilities' debt) to not more than ten (10%) percent of the assessed valuation of property, or \$96,261,865. The City currently has \$26,102,857 available for future projects. Cleveland has a diverse tax base as evidenced by the listing of Cleveland's principal taxpayers (See Appendices under Tab XIV.) Since the assessed valuation averages about thirty (30%) percent of the appraised (fair market) valuation, this limits debt to about three (3%) percent of the appraised valuation of all property within the City. (See the estimated City's Legal Debt Margin also located behind Tab XIV).

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

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

The city uses "double-barrel" bonds to finance the debt of Cleveland Utilities (CU). This means that the city issues general obligation bonds, which pledge the full

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

At June 30, 2008, the City of Cleveland had total bonded debt outstanding of \$129,909,872. Of this amount, \$21,155,000 comprises debt backed solely by the full faith and credit of the city. The city also issues bonds secured by specified revenue sources (i.e. revenue bonds); however, in the event of default, the full faith and credit of the city are irrevocably pledged. The city had \$30,245,000 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 \$44,664,872 for city general projects and \$33,845,000 for Cleveland Utilities.

In 2009, the City Council authorized the issuance of \$730,000 in General Obligation Refunding Bonds, Series 2009-A and \$3,460,000 in Series 2009-B. This refunding results in a savings of approximately \$100,000 over the next five years and will refinance the 1997 and 2001 Refunding Bonds.

### **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*

##### **1997 Refunding Bonds:**

The City authorized on July 14, 1997, the refinancing of the major portion of the 1992 General Improvement Bonds in order to take advantage of lower interest rates. \$7,330,000 of the 1992 issue was refunded at a 4.83% net interest cost to the City. This issue was used to finance Yates Primary School and school renovations, major paving

and drainage projects, GIS computer system, general computer system, municipal building renovation, and other projects and equipment for city departments. During FY 2009, these bonds were refunded in the Series 2009B Refunding Bonds.

**2001 Refunding Bonds:**

The City authorized on March 1, 2001, the refinancing of the 1993 Refunding Bonds and the 1995 General Improvement Bonds in order to take advantage of lower interest rates. \$3,065,000 was refunded at a 4.33% net interest cost to the City. The 1993 Refunding Bonds refinanced \$260,000 of the Series 1980 General Improvement Bonds which had been used for the construction of parks, schools, and jail facilities; \$380,000 of the Series 1986 General Improvement Refunding Bonds; \$1,195,000 of the Series 1986 General Improvement Bonds which were used for stadium renovations, fire hall construction, and road improvements; \$1,150,000 of the Series 1988 General Improvement Bonds which were used for major school construction, road and bridge improvements, and public safety equipment; and \$3,965,000 of the Series 1990 General Improvement Bonds which were used for renovations to schools, police department renovation, construction of a sign shop, renovation of East Cleveland Center, improvements at the municipal golf course, as well as major equipment purchases for various departments. The 1995 General Improvement Bonds in the amount of \$1,300,000 were issued at a 5.204% net interest cost to provide \$1,100,000 for a chiller unit at Cleveland High School and \$200,000 for development of the soccer complex located on Mouse Creek Road. During FY 2009, these bonds were refunded in the Series 2009B Refunding Bonds.

**2005 Refunding Bonds:**

The City authorized on January 10, 2005, the refinancing of the 1999 General Improvement Bonds in order to take advantage of lower interest rates. \$10,580,000 of the 1999 issue was refunded at a 4.21% net interest cost to the City. This issue was used to finance the new middle school and school renovations, major road improvement projects including the widening of Stuart Road and the extension of Parker Street to Inman Street, transportation equipment for the Public Works Department and the Parks and Recreation Department, computer equipment for the Public Library and the renovation of the Library, and other projects and equipment for city departments.

**2007 General Improvement Bonds:**

In January 2007, the city borrowed \$6,100,000 in general obligation bonds. Proceeds were used for Geothermal Units at three schools, completing renovations at Arnold Elementary School and completing Mayfield Elementary School.

**2009A and B Refunding Bonds:**

The City Council authorized on January 26, 2009, the refinancing of the 1997 Refunding Bonds and 2001 Refunding Bonds in order to take advantage of lower interest rates. \$8,695,000 of the bonds were refunded at a 2.84% net interest cost to the City.

*Outstanding Capital Outlay Notes and Long-Term Variable Rate Notes:*

The City issued \$670,000 of School Capital Outlay Notes in April 1998 to finance the replacement of roofs for Cleveland Middle School and Cleveland High School. These notes are for ten years and were issued at a net interest cost of 4.5%.

In May 1996, the City borrowed \$1,750,000 from the Public Building Authority of Sevier County, Tennessee. The variable rate loan will mature in 2016 and the proceeds were used to construct a fire hall on Paul Huff Parkway, purchase a 100' aerial truck for the Fire Department, and infrastructure improvements for the industrial parks.

In January 1997, the City borrowed \$1,100,000 from the Public Building Authority of Sevier County, Tennessee. The variable rate loan will mature in 2016 and the proceeds were used to construct and equip the combined Cleveland-Bradley Communication Center, now known as the Bradley County E 911 Emergency Communications District (ECD). Impact payments from the 911 Center will be used to repay the loan.

In March 2000, the City borrowed \$10,000,000 from the Public Building Authority of Sevier County, Tennessee, Adjustable Rate Series IV-C-3. \$9,630,000 of the proceeds were used mainly to construct the new middle school, \$300,000 for the brush chipping operation, and \$70,000 for fleet operations. The variable rate loan will mature in 2025.

In June 2001, the City borrowed \$11,175,000 from the Public Building Authority of Blount County, Tennessee, Adjustable Rate Series A-2-A. \$8,182,346 of the proceeds were used for school construction, \$2,110,000 for the purchase of land and construction of a new fleet facility and road projects, \$265,000 for the purchase of the Central Service Building, \$295,000 for the purchase of land for a new firehall, and a new fire truck, \$322,654 for recreation projects and a new truck for the Animal Shelter. The variable rate loan will mature in 2027.

In December 2001, the city entered into an Interest Rate Swap Agreement with the Public Building Authorities per the city's request for all of the outstanding Local Government Improvement Bonds, Series IV-C-3 and A-2-A. The city owes interest at an effective fixed rate of 4.875% on each Series of Bonds. In return, the counterparty owes the city interest based on a variable rate that is calculated at 70% of the 3-month LIBOR (London InterBank Offered Rate.) Only the net difference in interest payments is actually exchanged with the counterparty.

In October 2002, the city borrowed \$1,045,000 from the Public Building Authority of Blount County, Tennessee, Adjustable Rate Series A-7-B. The proceeds of the loan were used to prepare the site for the Public Works Complex and construct the new garage facility, purchase public works equipment, fund a new airport study, and provide equipment for the Parks and Recreation Department. The loan matures June 1, 2014, and bears interest at a weekly variable rate. Payments of interest only are due quarterly with annual principal payments beginning June 1, 2011.

In April 2005, the City also borrowed \$1,025,000 from the Public Building Authority of Blount County, Tennessee, Adjustable Rate Series 2005-VI-E-4. The proceeds of the loan are being used to purchase additional Public Works equipment, partially pay for Georgetown and 25<sup>th</sup> Street intersection improvement, a new document center for the Engineering Department, architect and site testing fees for the new Police complex, the relocation of two Fire stations and the acquisition of land for a new Fire station to be located in the Exit 20 area, and provide improvements to Tinsley Park and the Fletcher Maintenance Building for the Parks and Recreation Department. The loan matures June 1, 2030.

In December 2005, the city borrowed \$18,500,000 in general obligation notes D-4-A. Proceeds are to be used to finance the replacement of Mayfield Elementary and improvements to Arnold Elementary at \$6,000,000 with an additional \$4,000,000 for road improvements at the new site, buses, school roofs, Cleveland High School phones, and the HVAC for Cleveland High School, Blythe-Bower, Arnold and Stuart elementary schools, replacement of police complex facility estimated at \$6,000,000, and \$2,500,000 for fire facilities and public works equipment. The loan matures June 1, 2031.

In October 2007, the city borrowed \$2,900,000 in general obligation notes from the Public Building Authority of the City of Clarksville, Tennessee. Proceeds are to be used for an addition to the Cleveland/Bradley Public Library and Jones Wrestling Center, renovations to the science wing at Cleveland High School, and the replacement of Stuart HVAC system. Also, the city borrowed \$1,812,700 in general obligation bonds on behalf of Bradley County. This debt will be repaid in full by Bradley County for their portion of the Cleveland/Bradley Public Library addition.

City of Cleveland, Tennessee  
 General Obligation Refunding Bonds, Series 2005  
 Outstanding Debt Service Requirements

Debt Service Schedule

<u>Date</u>	<u>Principal</u>	<u>Coupon</u>	<u>Interest</u>	<u>Period Total</u>	<u>Fiscal Total</u>
12/1/2009			215,706.25	215,706.25	
6/1/2010	150,000.00	3.25%	215,706.25	365,706.25	581,412.50
12/1/2010			213,268.75	213,268.75	
6/1/2011	150,000.00	3.50%	213,268.75	363,268.75	576,537.50
12/1/2011			210,643.75	210,643.75	
6/1/2012	215,000.00	4.00%	210,643.75	425,643.75	636,287.50
12/1/2012			206,343.75	206,343.75	
6/1/2013	215,000.00	4.00%	206,343.75	421,343.75	627,687.50
12/1/2013			202,043.75	202,043.75	
6/1/2014	570,000.00	4.00%	202,043.75	772,043.75	974,087.50
12/1/2014			190,643.75	190,643.75	
6/1/2015	590,000.00	5.00%	190,643.75	780,643.75	971,287.50
12/1/2015			175,893.75	175,893.75	
6/1/2016	610,000.00	3.75%	175,893.75	785,893.75	961,787.50
12/1/2016			164,456.25	164,456.25	
6/1/2017	800,000.00	3.75%	164,456.25	964,456.25	1,128,912.50
12/1/2017			149,456.25	149,456.25	
6/1/2018	870,000.00	4.25%	149,456.25	1,019,456.25	1,168,912.50
12/1/2018			130,968.75	130,968.75	
6/1/2019	925,000.00	4.25%	130,968.75	1,055,968.75	1,186,937.50
12/1/2019			111,312.50	111,312.50	
6/1/2020	960,000.00	4.00%	111,312.50	1,071,312.50	1,182,625.00
12/1/2020			92,112.50	92,112.50	
6/1/2021	1,000,000.00	4.50%	92,112.50	1,092,112.50	1,184,225.00
12/1/2021			69,612.50	69,612.50	
6/1/2022	1,050,000.00	4.20%	69,612.50	1,119,612.50	1,189,225.00
12/1/2022			47,562.50	47,562.50	
6/1/2023	1,075,000.00	4.25%	47,562.50	1,122,562.50	1,170,125.00
12/1/2023			24,718.75	24,718.75	
6/1/2024	1,130,000.00	4.38%	24,718.75	1,154,718.75	1,179,437.50
	<u>10,310,000.00</u>		<u>4,409,487.50</u>	<u>14,719,487.50</u>	

City of Cleveland, Tennessee  
 \$6,100,000  
 General Obligation Bonds  
 Series 2007-A

Debt Service Schedule

<u>Date</u>	<u>Principal</u>	<u>Coupon</u>	<u>Interest</u>	<u>Period Total</u>	<u>Fiscal Total</u>
12/1/2009			126,243.76	126,243.76	
6/1/2010	150,000.00	4.25	126,243.76	276,243.76	402,487.52
12/1/2010			123,056.26	123,056.26	
6/1/2011	155,000.00	4.00	123,056.26	278,056.26	401,112.52
12/1/2011			119,956.26	119,956.26	
6/1/2012	160,000.00	4.00	119,956.26	279,956.26	399,912.52
12/1/2012			116,756.26	116,756.26	
6/1/2013	170,000.00	4.00	116,756.26	286,756.26	403,512.52
12/1/2013			113,356.26	113,356.26	
6/1/2014	175,000.00	4.00	113,356.26	288,356.26	401,712.52
12/1/2014			109,856.26	109,856.26	
6/1/2015	250,000.00	4.00	109,856.26	359,856.26	469,712.52
12/1/2015			104,856.26	104,856.26	
6/1/2016	265,000.00	4.00	104,856.26	369,856.26	474,712.52
12/1/2016			99,556.26	99,556.26	
6/1/2017	275,000.00	4.00	99,556.26	374,556.26	474,112.52
12/1/2017			94,056.26	94,056.26	
6/1/2018	285,000.00	4.00	94,056.26	379,056.26	473,112.52
12/1/2018			88,356.26	88,356.26	
6/1/2019	295,000.00	4.00	88,356.26	383,356.26	471,712.52
12/1/2019			82,456.26	82,456.26	
6/1/2020	305,000.00	4.00	82,456.26	387,456.26	469,912.52
12/1/2020			76,356.26	76,356.26	
6/1/2021	320,000.00	4.13	76,356.26	396,356.26	472,712.52
12/1/2021			69,756.25	69,756.25	
6/1/2022	335,000.00	4.13	69,756.25	404,756.25	474,512.50
12/1/2022			62,846.88	62,846.88	
6/1/2023	350,000.00	4.13	62,846.88	412,846.88	475,693.76
12/1/2023			55,628.13	55,628.13	
6/1/2024	360,000.00	4.13	55,628.13	415,628.13	471,256.26
12/1/2024			48,203.13	48,203.13	
6/1/2025	380,000.00	5.00	48,203.13	428,203.13	476,406.26
12/1/2025			38,703.13	38,703.13	
6/1/2026	390,000.00	5.00	38,703.13	428,703.13	467,406.26
12/1/2026			28,953.13	28,953.13	
6/1/2027	410,000.00	5.00	28,953.13	438,953.13	467,906.26
12/1/2027			18,703.13	18,703.13	
6/1/2028	70,000.00	4.38	18,703.13	88,703.13	107,406.26
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	

City of Cleveland, Tennessee  
 \$6,100,000  
 General Obligation Bonds  
 Series 2007-A

Debt Service Schedule

<u>Date</u>	<u>Principal</u>	<u>Coupon</u>	<u>Interest</u>	<u>Period Total</u>	<u>Fiscal Total</u>
6/1/2031	80,000.00	4.38	13,890.63	93,890.63	107,781.26
12/1/2031			12,140.63	12,140.63	
6/1/2032	85,000.00	4.38	12,140.63	97,140.63	109,281.26
12/1/2032			10,281.25	10,281.25	
6/1/2033	85,000.00	4.38	10,281.25	95,281.25	105,562.50
12/1/2033			8,421.88	8,421.88	
6/1/2034	90,000.00	4.38	8,421.88	98,421.88	106,843.76
12/1/2034			6,453.13	6,453.13	
6/1/2035	95,000.00	4.38	6,453.13	101,453.13	107,906.26
12/1/2035			4,375.00	4,375.00	
6/1/2036	100,000.00	4.38	4,375.00	104,375.00	108,750.00
12/1/2036			2,187.50	2,187.50	
6/1/2037	<u>100,000.00</u>	4.38	<u>2,187.50</u>	<u>102,187.50</u>	104,375.00
	<u>5,885,000.00</u>		<u>3,336,219.10</u>	<u>9,221,219.10</u>	

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

Debt Service Schedule

<u>Date</u>	<u>Principal</u>	<u>Coupon</u>	<u>Interest</u>	<u>Period Total</u>	<u>Fiscal Total</u>
9/1/2009	730,000.00	2.00%	7,462.22	737,462.22	737,462.22
	<u>730,000.00</u>		<u>7,462.22</u>	<u>737,462.22</u>	

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

Debt Service Schedule

<u>Date</u>	<u>Principal</u>	<u>Coupon</u>	<u>Interest</u>	<u>Period Total</u>	<u>Fiscal Total</u>
9/1/2009	1,100,000.00	2.00%	44,875.56	1,144,875.56	1,177,775.56
3/1/2010			32,900.00	32,900.00	
9/1/2010	1,000,000.00	2.50%	32,900.00	1,032,900.00	1,053,300.00
3/1/2011			20,400.00	20,400.00	
9/1/2011	675,000.00	3.00%	20,400.00	695,400.00	705,675.00
3/1/2012			10,275.00	10,275.00	
9/1/2012	685,000.00	3.00%	10,275.00	695,275.00	695,275.00
	<u>3,460,000.00</u>		<u>172,025.56</u>	<u>3,632,025.56</u>	

City of Cleveland, Tennessee  
 Local Gov. Public Imp. Bonds, Adjustable Rate Series E-5 (1996)  
 Outstanding Debt Service Requirements

Debt Service Schedule

<u>Date</u>	<u>Principal</u>	<u>Coupon</u>	<u>Interest</u>	<u>Period Total</u>	<u>Fiscal Total</u>
9/1/2009			10,562.50	10,562.50	
12/1/2009			10,562.50	10,562.50	
3/1/2010			10,562.50	10,562.50	
6/1/2010	105,000.00	5.00	10,562.50	115,562.50	147,250.00
9/1/2010			9,250.00	9,250.00	
12/1/2010			9,250.00	9,250.00	
3/1/2011			9,250.00	9,250.00	
6/1/2011	110,000.00	5.00	9,250.00	119,250.00	147,000.00
9/1/2011			7,875.00	7,875.00	
12/1/2011			7,875.00	7,875.00	
3/1/2012			7,875.00	7,875.00	
6/1/2012	115,000.00	5.00	7,875.00	122,875.00	146,500.00
9/1/2012			6,437.50	6,437.50	
12/1/2012			6,437.50	6,437.50	
3/1/2013			6,437.50	6,437.50	
6/1/2013	120,000.00	5.00	6,437.50	126,437.50	145,750.00
9/1/2013			4,937.50	4,937.50	
12/1/2013			4,937.50	4,937.50	
3/1/2014			4,937.50	4,937.50	
6/1/2014	125,000.00	5.00	4,937.50	129,937.50	144,750.00
9/1/2014			3,375.00	3,375.00	
12/1/2014			3,375.00	3,375.00	
3/1/2015			3,375.00	3,375.00	
6/1/2015	130,000.00	5.00	3,375.00	133,375.00	143,500.00
9/1/2015			1,750.00	1,750.00	
12/1/2015			1,750.00	1,750.00	
3/1/2016			1,750.00	1,750.00	
6/1/2016	140,000.00	5.00	1,750.00	141,750.00	147,000.00
	<u>845,000.00</u>		<u>176,750.00</u>	<u>1,021,750.00</u>	

City of Cleveland, Tennessee  
 Local Gov. Public Imp. Bonds, Adjustable Rate Series II-C (1997)  
 Outstanding Debt Service Requirements

Debt Service Schedule

<u>Date</u>	<u>Principal</u>	<u>Coupon</u>	<u>Interest</u>	<u>Period Total</u>	<u>Fiscal Total</u>
9/1/2009			6,562.50	6,562.50	
12/1/2009			6,562.50	6,562.50	
3/1/2010			6,562.50	6,562.50	
6/1/2010	65,000.00	5.00	6,562.50	71,562.50	91,250.00
9/1/2010			5,750.00	5,750.00	
12/1/2010			5,750.00	5,750.00	
3/1/2011			5,750.00	5,750.00	
6/1/2011	70,000.00	5.00	5,750.00	75,750.00	93,000.00
9/1/2011			4,875.00	4,875.00	
12/1/2011			4,875.00	4,875.00	
3/1/2012			4,875.00	4,875.00	
6/1/2012	70,000.00	5.00	4,875.00	74,875.00	89,500.00
9/1/2012			4,000.00	4,000.00	
12/1/2012			4,000.00	4,000.00	
3/1/2013			4,000.00	4,000.00	
6/1/2013	75,000.00	5.00	4,000.00	79,000.00	91,000.00
9/1/2013			3,062.50	3,062.50	
12/1/2013			3,062.50	3,062.50	
3/1/2014			3,062.50	3,062.50	
6/1/2014	80,000.00	5.00	3,062.50	83,062.50	92,250.00
9/1/2014			2,062.50	2,062.50	
12/1/2014			2,062.50	2,062.50	
3/1/2015			2,062.50	2,062.50	
6/1/2015	80,000.00	5.00	2,062.50	82,062.50	88,250.00
9/1/2015			1,062.50	1,062.50	
12/1/2015			1,062.50	1,062.50	
3/1/2016			1,062.50	1,062.50	
6/1/2016	85,000.00	5.00	1,062.50	86,062.50	89,250.00
	<u>525,000.00</u>		<u>109,500.00</u>	<u>634,500.00</u>	

City of Cleveland, Tennessee  
 Local Gov. Public Imp. Bonds, Adjustable Rate Series IV-C-3 (2000)  
 Outstanding Debt Service Requirements

Debt Service Schedule

<u>Date</u>	<u>Principal</u>	<u>Coupon</u>	<u>Interest</u>	<u>Period Total</u>	<u>Fiscal Total</u>
9/1/2009			125,000.00	125,000.00	
12/1/2009			125,000.00	125,000.00	
3/1/2010			125,000.00	125,000.00	
6/1/2010			125,000.00	125,000.00	500,000.00
9/1/2010			125,000.00	125,000.00	
12/1/2010			125,000.00	125,000.00	
3/1/2011			125,000.00	125,000.00	
6/1/2011			125,000.00	125,000.00	500,000.00
9/1/2011			125,000.00	125,000.00	
12/1/2011			125,000.00	125,000.00	
3/12/2012			125,000.00	125,000.00	
6/1/2012	110,000.00	5.00	125,000.00	235,000.00	610,000.00
9/1/2012			123,625.00	123,625.00	
12/1/2012			123,625.00	123,625.00	
3/1/2013			123,625.00	123,625.00	
6/1/2013	120,000.00	5.00	123,625.00	243,625.00	614,500.00
9/1/2013			122,125.00	122,125.00	
12/1/2013			122,125.00	122,125.00	
3/1/2014			122,125.00	122,125.00	
6/1/2014	505,000.00	5.00	122,125.00	627,125.00	993,500.00
9/1/2014			115,812.50	115,812.50	
12/1/2014			115,812.50	115,812.50	
3/1/2015			115,812.50	115,812.50	
6/1/2015	530,000.00	5.00	115,812.50	645,812.50	993,250.00
9/1/2015			109,187.50	109,187.50	
12/1/2015			109,187.50	109,187.50	
3/1/2016			109,187.50	109,187.50	
6/1/2016	575,000.00	5.00	109,187.50	684,187.50	1,011,750.00
9/1/2016			102,000.00	102,000.00	
12/1/2016			102,000.00	102,000.00	
3/1/2017			102,000.00	102,000.00	
6/1/2017	575,000.00	5.00	102,000.00	677,000.00	983,000.00
9/1/2017			94,812.50	94,812.50	
12/1/2017			94,812.50	94,812.50	
3/1/2018			94,812.50	94,812.50	
6/1/2018	575,000.00	5.00	94,812.50	669,812.50	954,250.00
9/1/2018			87,625.00	87,625.00	
12/1/2018			87,625.00	87,625.00	
3/1/2019			87,625.00	87,625.00	
6/1/2019	590,000.00	5.00	87,625.00	677,625.00	940,500.00
9/1/2019			80,250.00	80,250.00	
12/1/2019			80,250.00	80,250.00	
3/1/2020			80,250.00	80,250.00	
6/1/2020	620,000.00	5.00	80,250.00	700,250.00	941,000.00
9/1/2020			72,500.00	72,500.00	
12/1/2020			72,500.00	72,500.00	

City of Cleveland, Tennessee  
 Local Gov. Public Imp. Bonds, Adjustable Rate Series IV-C-3 (2000)  
 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>
3/1/2021			72,500.00	72,500.00	
6/1/2021	655,000.00	5.00	72,500.00	727,500.00	945,000.00
9/1/2021			64,312.50	64,312.50	
12/1/2021			64,312.50	64,312.50	
3/1/2022			64,312.50	64,312.50	
6/1/2022	680,000.00	5.00	64,312.50	744,312.50	937,250.00
9/1/2022			55,812.50	55,812.50	
12/1/2022			55,812.50	55,812.50	
3/1/2023			55,812.50	55,812.50	
6/1/2023	725,000.00	5.00	55,812.50	780,812.50	948,250.00
9/1/2023			46,750.00	46,750.00	
12/1/2023			46,750.00	46,750.00	
3/1/2024			46,750.00	46,750.00	
6/1/2024	865,000.00	5.00	46,750.00	911,750.00	1,052,000.00
9/1/2024			35,937.50	35,937.50	
12/1/2024			35,937.50	35,937.50	
3/1/2025			35,937.50	35,937.50	
6/1/2025	<u>2,875,000.00</u>	5.00	<u>35,937.50</u>	<u>2,910,937.50</u>	3,018,750.00
	<u>10,000,000.00</u>		<u>5,943,000.00</u>	<u>15,943,000.00</u>	

City of Cleveland, Tennessee  
 Local Gov. Public Imp. Bonds, Adjustable Rate Series A-2-A (2001)  
 Outstanding Debt Service Requirements (LIBOR)

<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>
9/1/2009			139,687.50	139,687.50	
12/1/2009			139,687.50	139,687.50	
3/1/2010			139,687.50	139,687.50	
6/1/2010			139,687.50	139,687.50	558,750.00
9/1/2010			139,687.50	139,687.50	
12/1/2010			139,687.50	139,687.50	
3/1/2011			139,687.50	139,687.50	
6/1/2011			139,687.50	139,687.50	558,750.00
9/1/2011			139,687.50	139,687.50	
12/1/2011			139,687.50	139,687.50	
3/1/2012			139,687.50	139,687.50	
6/1/2012			139,687.50	139,687.50	558,750.00
9/1/2012			139,687.50	139,687.50	
12/1/2012			139,687.50	139,687.50	
3/1/2013			139,687.50	139,687.50	
6/1/2013			139,687.50	139,687.50	558,750.00
9/1/2013			139,687.50	139,687.50	
12/1/2013			139,687.50	139,687.50	
3/1/2014			139,687.50	139,687.50	
6/1/2014			139,687.50	139,687.50	558,750.00
9/1/2014			139,687.50	139,687.50	
12/1/2014			139,687.50	139,687.50	
3/1/2015			139,687.50	139,687.50	
6/1/2015			139,687.50	139,687.50	558,750.00
9/1/2015			139,687.50	139,687.50	
12/1/2015			139,687.50	139,687.50	
3/1/2016			139,687.50	139,687.50	
6/1/2016			139,687.50	139,687.50	558,750.00
9/1/2016			139,687.50	139,687.50	
12/1/2016			139,687.50	139,687.50	
3/1/2017			139,687.50	139,687.50	
6/1/2017			139,687.50	139,687.50	558,750.00
9/1/2017			139,687.50	139,687.50	
12/1/2017			139,687.50	139,687.50	
3/1/2018			139,687.50	139,687.50	
6/1/2018			139,687.50	139,687.50	558,750.00
9/1/2018			139,687.50	139,687.50	
12/1/2018			139,687.50	139,687.50	

City of Cleveland, Tennessee  
 Local Gov. Public Imp. Bonds, Adjustable Rate Series A-2-A (2001)  
 Outstanding Debt Service Requirements (LIBOR)

<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>
3/1/2019			139,687.50	139,687.50	
6/1/2019			139,687.50	139,687.50	558,750.00
9/1/2019			139,687.50	139,687.50	
12/1/2019			139,687.50	139,687.50	
3/1/2020			139,687.50	139,687.50	
6/1/2020			139,687.50	139,687.50	558,750.00
9/1/2020			139,687.50	139,687.50	
12/1/2020			139,687.50	139,687.50	
3/1/2021			139,687.50	139,687.50	
6/1/2021			139,687.50	139,687.50	558,750.00
9/1/2021			139,687.50	139,687.50	
12/1/2021			139,687.50	139,687.50	
3/1/2022			139,687.50	139,687.50	
6/1/2022			139,687.50	139,687.50	558,750.00
9/1/2022			139,687.50	139,687.50	
12/1/2022			139,687.50	139,687.50	
3/1/2023			139,687.50	139,687.50	
6/1/2023			139,687.50	139,687.50	558,750.00
9/1/2023			139,687.50	139,687.50	
12/1/2023			139,687.50	139,687.50	
3/1/2024			139,687.50	139,687.50	
6/1/2024			139,687.50	139,687.50	558,750.00
9/1/2024			139,687.50	139,687.50	
12/1/2024			139,687.50	139,687.50	
3/1/2025			139,687.50	139,687.50	
6/1/2025			139,687.50	139,687.50	558,750.00
9/1/2025			139,687.50	139,687.50	
12/1/2025			139,687.50	139,687.50	
3/1/2026			139,687.50	139,687.50	
6/1/2026			139,687.50	139,687.50	558,750.00
9/1/2026			139,687.50	139,687.50	
12/1/2026			139,687.50	139,687.50	
3/1/2027			139,687.50	139,687.50	
6/1/2027	435,000.00	5.00	139,687.50	574,687.50	993,750.00
9/1/2027			134,250.00	134,250.00	
12/1/2027			134,250.00	134,250.00	
3/1/2028			134,250.00	134,250.00	
6/1/2028	3,375,000.00	5.00	134,250.00	3,509,250.00	3,912,000.00
9/1/2028			92,062.50	92,062.50	
12/1/2028			92,062.50	92,062.50	
3/1/2029			92,062.50	92,062.50	
6/1/2029	3,575,000.00	5.00	92,062.50	3,667,062.50	3,943,250.00
9/1/2029			47,375.00	47,375.00	
12/1/2029			47,375.00	47,375.00	
3/1/2030			47,375.00	47,375.00	
6/1/2030	3,790,000.00	5.00	47,375.00	3,837,375.00	3,979,500.00
	<u>11,175,000.00</u>		<u>11,152,250.00</u>	<u>22,327,250.00</u>	

City of Cleveland, Tennessee  
 Local Gov. Public Imp. Bonds, Adjustable Rate Series A-7-B (2002)  
 Outstanding Debt Service Requirements

Debt Service Schedule

<u>Date</u>	<u>Principal</u>	<u>Coupon</u>	<u>Interest</u>	<u>Period Total</u>	<u>Fiscal Total</u>
9/1/2009			13,062.50	13,062.50	
12/1/2009			13,062.50	13,062.50	
3/1/2010			13,062.50	13,062.50	
6/1/2010			13,062.50	13,062.50	52,250.00
9/1/2010			13,062.50	13,062.50	
12/1/2010			13,062.50	13,062.50	
3/1/2011			13,062.50	13,062.50	
6/1/2011	110,000.00	5.0000000	13,062.50	123,062.50	162,250.00
9/1/2011			11,687.50	11,687.50	
12/1/2011			11,687.50	11,687.50	
3/1/2012			11,687.50	11,687.50	
6/1/2012	305,000.00	5.0000000	11,687.50	316,687.50	351,750.00
9/1/2012			7,875.00	7,875.00	
12/1/2012			7,875.00	7,875.00	
3/1/2013			7,875.00	7,875.00	
6/1/2013	330,000.00	5.0000000	7,875.00	337,875.00	361,500.00
9/1/2013			3,750.00	3,750.00	
12/1/2013			3,750.00	3,750.00	
3/1/2014			3,750.00	3,750.00	
6/1/2014	<u>300,000.00</u>	5.0000000	<u>3,750.00</u>	<u>303,750.00</u>	315,000.00
	<u>1,045,000.00</u>		<u>197,750.00</u>	<u>1,242,750.00</u>	

City of Cleveland, Tennessee  
 \$1,025,000  
 Local Gov'n't Public Imp. Bonds - Adjustable Rate  
 Series 2005-VI-E-4

Debt Service Schedule

<u>Date</u>	<u>Principal</u>	<u>Coupon</u>	<u>Interest</u>	<u>Period Total</u>	<u>Fiscal Total</u>
9/1/2009			11,562.50	11,562.50	
12/1/2009			11,562.50	11,562.50	
3/1/2010			11,562.50	11,562.50	
6/1/2010	50,000.00	5.00	11,562.50	61,562.50	96,250.00
9/1/2010			10,937.50	10,937.50	
12/1/2010			10,937.50	10,937.50	
3/1/2011			10,937.50	10,937.50	
6/1/2011	50,000.00	5.00	10,937.50	60,937.50	93,750.00
9/1/2011			10,312.50	10,312.50	
12/1/2011			10,312.50	10,312.50	
3/1/2012			10,312.50	10,312.50	
6/1/2012	50,000.00	5.00	10,312.50	60,312.50	91,250.00
9/1/2012			9,687.50	9,687.50	
12/1/2012			9,687.50	9,687.50	
3/1/2013			9,687.50	9,687.50	
6/1/2013	50,000.00	5.00	9,687.50	59,687.50	88,750.00
9/1/2013			9,062.50	9,062.50	
12/1/2013			9,062.50	9,062.50	
3/1/2014			9,062.50	9,062.50	
6/1/2014	50,000.00	5.00	9,062.50	59,062.50	86,250.00
9/1/2014			8,437.50	8,437.50	
12/1/2014			8,437.50	8,437.50	
3/1/2015			8,437.50	8,437.50	
6/1/2015	50,000.00	5.00	8,437.50	58,437.50	83,750.00
9/1/2015			7,812.50	7,812.50	
12/1/2015			7,812.50	7,812.50	
3/1/2016			7,812.50	7,812.50	
6/1/2016	50,000.00	5.00	7,812.50	57,812.50	81,250.00
9/1/2016			7,187.50	7,187.50	
12/1/2016			7,187.50	7,187.50	
3/1/2017			7,187.50	7,187.50	
6/1/2017	50,000.00	5.00	7,187.50	57,187.50	78,750.00
9/1/2017			6,562.50	6,562.50	
12/1/2017			6,562.50	6,562.50	
3/1/2018			6,562.50	6,562.50	
6/1/2018	50,000.00	5.00	6,562.50	56,562.50	76,250.00
9/1/2018			5,937.50	5,937.50	
12/1/2018			5,937.50	5,937.50	
3/1/2019			5,937.50	5,937.50	
6/1/2019	50,000.00	5.00	5,937.50	55,937.50	73,750.00
9/1/2019			5,312.50	5,312.50	
12/1/2019			5,312.50	5,312.50	
3/1/2020			5,312.50	5,312.50	

City of Cleveland, Tennessee  
 \$1,025,000  
 Local Govn't Public Imp. Bonds - Adjustable Rate  
 Series 2005-VI-E-4

Debt Service Schedule

<u>Date</u>	<u>Principal</u>	<u>Coupon</u>	<u>Interest</u>	<u>Period Total</u>	<u>Fiscal Total</u>
6/1/2020	50,000.00	5.00	5,312.50	55,312.50	71,250.00
9/1/2020			4,687.50	4,687.50	
12/1/2020			4,687.50	4,687.50	
3/1/2021			4,687.50	4,687.50	
6/1/2021	75,000.00	5.00	4,687.50	79,687.50	93,750.00
9/1/2021			3,750.00	3,750.00	
12/1/2021			3,750.00	3,750.00	
3/1/2022			3,750.00	3,750.00	
6/1/2022	75,000.00	5.00	3,750.00	78,750.00	90,000.00
9/1/2022			2,812.50	2,812.50	
12/1/2022			2,812.50	2,812.50	
3/1/2023			2,812.50	2,812.50	
6/1/2023	75,000.00	5.00	2,812.50	77,812.50	86,250.00
9/1/2023			1,875.00	1,875.00	
12/1/2023			1,875.00	1,875.00	
3/1/2024			1,875.00	1,875.00	
6/1/2024	75,000.00	5.00	1,875.00	76,875.00	82,500.00
9/1/2024			937.50	937.50	
12/1/2024			937.50	937.50	
3/1/2025			937.50	937.50	
6/1/2025	75,000.00	5.00	937.50	75,937.50	78,750.00
	<u>925,000.00</u>		<u>427,500.00</u>	<u>1,352,500.00</u>	

City of Cleveland, Tennessee  
 \$18,500,000  
 General Obligation Loan, Adjustable Rate  
 Series 2005 D-4-A

Debt Service Schedule

<u>Date</u>	<u>Principal</u>	<u>Coupon</u>	<u>Interest</u>	<u>Period Total</u>	<u>Fiscal Total</u>
9/1/2009			231,250.00	231,250.00	231,250.00
12/1/2009			231,250.00	231,250.00	231,250.00
3/1/2010			231,250.00	231,250.00	231,250.00
6/1/2010	100,000.00	5.00	231,250.00	331,250.00	1,025,000.00
9/1/2010			230,000.00	230,000.00	230,000.00
12/1/2010			230,000.00	230,000.00	230,000.00
3/1/2011			230,000.00	230,000.00	230,000.00
6/1/2011	125,000.00	5.00	230,000.00	355,000.00	1,045,000.00
9/1/2011			228,437.50	228,437.50	228,437.50
12/1/2011			228,437.50	228,437.50	228,437.50
3/1/2012			228,437.50	228,437.50	228,437.50
6/1/2012	125,000.00	5.00	228,437.50	353,437.50	1,038,750.00
9/1/2012			226,875.00	226,875.00	226,875.00
12/1/2012			226,875.00	226,875.00	226,875.00
3/1/2013			226,875.00	226,875.00	226,875.00
6/1/2013	150,000.00	5.00	226,875.00	376,875.00	1,057,500.00
9/1/2013			225,000.00	225,000.00	225,000.00
12/1/2013			225,000.00	225,000.00	225,000.00
3/1/2014			225,000.00	225,000.00	225,000.00
6/1/2014	200,000.00	5.00	225,000.00	425,000.00	1,100,000.00
9/1/2014			222,500.00	222,500.00	222,500.00
12/1/2014			222,500.00	222,500.00	222,500.00
3/1/2015			222,500.00	222,500.00	222,500.00
6/1/2015	525,000.00	5.00	222,500.00	747,500.00	1,415,000.00
9/1/2015			215,937.50	215,937.50	215,937.50
12/1/2015			215,937.50	215,937.50	215,937.50
3/1/2016			215,937.50	215,937.50	215,937.50
6/1/2016	550,000.00	5.00	215,937.50	765,937.50	1,413,750.00
9/1/2016			209,062.50	209,062.50	209,062.50
12/1/2016			209,062.50	209,062.50	209,062.50
3/1/2017			209,062.50	209,062.50	209,062.50
6/1/2017	675,000.00	5.00	209,062.50	884,062.50	1,511,250.00
9/1/2017			200,625.00	200,625.00	200,625.00
12/1/2017			200,625.00	200,625.00	200,625.00
3/1/2018			200,625.00	200,625.00	200,625.00
6/1/2018	700,000.00	5.00	200,625.00	900,625.00	1,502,500.00
9/1/2018			191,875.00	191,875.00	191,875.00
12/1/2018			191,875.00	191,875.00	191,875.00
3/1/2019			191,875.00	191,875.00	191,875.00
6/1/2019	725,000.00	5.00	191,875.00	916,875.00	1,492,500.00
9/1/2019			182,812.50	182,812.50	182,812.50
12/1/2019			182,812.50	182,812.50	182,812.50
3/1/2020			182,812.50	182,812.50	182,812.50
6/1/2020	775,000.00	5.00	182,812.50	957,812.50	1,506,250.00
9/1/2020			173,125.00	173,125.00	173,125.00

City of Cleveland, Tennessee  
 \$18,500,000  
 General Obligation Loan, Adjustable Rate  
 Series 2005 D-4-A

Debt Service Schedule

<u>Date</u>	<u>Principal</u>	<u>Coupon</u>	<u>Interest</u>	<u>Period Total</u>	<u>Fiscal Total</u>
12/1/2020			173,125.00	173,125.00	173,125.00
3/1/2021			173,125.00	173,125.00	173,125.00
6/1/2021	800,000.00	5.00	173,125.00	973,125.00	1,492,500.00
9/1/2021			163,125.00	163,125.00	163,125.00
12/1/2021			163,125.00	163,125.00	163,125.00
3/1/2022			163,125.00	163,125.00	163,125.00
6/1/2022	825,000.00	5.00	163,125.00	988,125.00	1,477,500.00
9/1/2022			152,812.50	152,812.50	152,812.50
12/1/2022			152,812.50	152,812.50	152,812.50
3/1/2023			152,812.50	152,812.50	152,812.50
6/1/2023	900,000.00	5.00	152,812.50	1,052,812.50	1,511,250.00
9/1/2023			141,562.50	141,562.50	141,562.50
12/1/2023			141,562.50	141,562.50	141,562.50
3/1/2024			141,562.50	141,562.50	141,562.50
6/1/2024	825,000.00	5.00	141,562.50	966,562.50	1,391,250.00
9/1/2024			131,250.00	131,250.00	131,250.00
12/1/2024			131,250.00	131,250.00	131,250.00
3/1/2025			131,250.00	131,250.00	131,250.00
6/1/2025	75,000.00	5.00	131,250.00	206,250.00	600,000.00
9/1/2025			130,312.50	130,312.50	130,312.50
12/1/2025			130,312.50	130,312.50	130,312.50
3/1/2026			130,312.50	130,312.50	130,312.50
6/1/2026	3,175,000.00	5.00	130,312.50	3,305,312.50	3,696,250.00
9/1/2026			90,625.00	90,625.00	90,625.00
12/1/2026			90,625.00	90,625.00	90,625.00
3/1/2027			90,625.00	90,625.00	90,625.00
6/1/2027	2,900,000.00	5.00	90,625.00	2,990,625.00	3,262,500.00
9/1/2027			54,375.00	54,375.00	54,375.00
12/1/2027			54,375.00	54,375.00	54,375.00
3/1/2028			54,375.00	54,375.00	54,375.00
6/1/2028	125,000.00	5.00	54,375.00	179,375.00	342,500.00
9/1/2028			52,812.50	52,812.50	52,812.50
12/1/2028			52,812.50	52,812.50	52,812.50
3/1/2029			52,812.50	52,812.50	52,812.50
6/1/2029	100,000.00	5.00	52,812.50	152,812.50	311,250.00
9/1/2029			51,562.50	51,562.50	51,562.50
12/1/2029			51,562.50	51,562.50	51,562.50
3/1/2030			51,562.50	51,562.50	51,562.50
6/1/2030	75,000.00	5.00	51,562.50	126,562.50	281,250.00
9/1/2030			50,625.00	50,625.00	50,625.00
12/1/2030			50,625.00	50,625.00	50,625.00
3/1/2031			50,625.00	50,625.00	50,625.00
6/1/2031	<u>4,050,000.00</u>	5.00	<u>50,625.00</u>	<u>4,100,625.00</u>	<u>4,252,500.00</u>
	<u>18,500,000.00</u>		<u>14,226,250.00</u>	<u>32,726,250.00</u>	

City of Cleveland, Tennessee  
 Local Government Energy Loan  
 Remaining Debt Service Schedule - Original Size \$500,000

Debt Service Schedule

<u>Date</u>	<u>Principal</u>	<u>Period Total</u>	<u>Fiscal Total</u>
7/1/2009	71,428.00	71,428.00	71,428.00
7/1/2010	71,428.00	71,428.00	71,428.00
7/1/2011	71,429.00	71,429.00	71,429.00
7/1/2012	71,429.00	71,429.00	71,429.00
7/1/2013	71,429.00	71,429.00	71,429.00
7/1/2014	71,429.00	71,429.00	71,429.00
	<u>428,572.00</u>	<u>428,572.00</u>	<u>428,572.00</u>

Non-interest bearing loan from Tennessee Department of Economic and  
 Community Development.

City of Cleveland, Tennessee  
 \$2,900,000  
 General Obligation Notes  
 Series 2008-TMBF

Debt Service Schedule

<u>Date</u>	<u>Principal</u>	<u>Coupon</u>	<u>Interest</u>	<u>Period Total</u>	<u>Fiscal Total</u>
5/25/2010	92,000.00	5.00	140,600.00	232,600.00	232,600.00
5/25/2011	97,000.00	5.00	136,000.00	233,000.00	233,000.00
5/25/2012	102,000.00	5.00	131,150.00	233,150.00	233,150.00
5/25/2013	107,000.00	5.00	126,050.00	233,050.00	233,050.00
5/25/2014	112,000.00	5.00	120,700.00	232,700.00	232,700.00
5/25/2015	117,000.00	5.00	115,100.00	232,100.00	232,100.00
5/25/2016	123,000.00	5.00	109,250.00	232,250.00	232,250.00
5/25/2017	130,000.00	5.00	103,100.00	233,100.00	233,100.00
5/25/2018	136,000.00	5.00	96,600.00	232,600.00	232,600.00
5/25/2019	143,000.00	5.00	89,800.00	232,800.00	232,800.00
5/25/2020	150,000.00	5.00	82,650.00	232,650.00	232,650.00
5/25/2021	157,000.00	5.00	75,150.00	232,150.00	232,150.00
5/25/2022	165,000.00	5.00	67,300.00	232,300.00	232,300.00
5/25/2023	174,000.00	5.00	59,050.00	233,050.00	233,050.00
5/25/2024	182,000.00	5.00	50,350.00	232,350.00	232,350.00
5/25/2025	191,000.00	5.00	41,250.00	232,250.00	232,250.00
5/25/2026	201,000.00	5.00	31,700.00	232,700.00	232,700.00
5/25/2027	211,000.00	5.00	21,650.00	232,650.00	232,650.00
5/25/2028	222,000.00	5.00	11,100.00	233,100.00	233,100.00
	<u>2,812,000.00</u>		<u>1,608,550.00</u>	<u>4,420,550.00</u>	<u>4,420,550.00</u>

City of Cleveland, Tennessee  
 \$1,812,700  
 General Obligation Notes  
 Series 2008-TMBF (County's Portion)

Debt Service Schedule

<u>Date</u>	<u>Principal</u>	<u>Coupon</u>	<u>Interest</u>	<u>Period Total</u>	<u>Fiscal Total</u>
5/25/2010	58,310.00	5.00	89,028.50	147,338.50	147,338.50
5/25/2011	61,220.00	5.00	86,113.00	147,333.00	147,333.00
5/25/2012	64,280.00	5.00	83,052.00	147,332.00	147,332.00
5/25/2013	67,500.00	5.00	79,838.00	147,338.00	147,338.00
5/25/2014	70,870.00	5.00	76,463.00	147,333.00	147,333.00
5/25/2015	74,410.00	5.00	72,919.50	147,329.50	147,329.50
5/25/2016	78,130.00	5.00	69,199.00	147,329.00	147,329.00
5/25/2017	82,040.00	5.00	65,292.50	147,332.50	147,332.50
5/25/2018	86,140.00	5.00	61,190.50	147,330.50	147,330.50
5/25/2019	90,450.00	5.00	56,883.50	147,333.50	147,333.50
5/25/2020	94,970.00	5.00	52,361.00	147,331.00	147,331.00
5/25/2021	99,720.00	5.00	47,612.50	147,332.50	147,332.50
5/25/2022	104,710.00	5.00	42,626.50	147,336.50	147,336.50
5/25/2023	109,940.00	5.00	37,391.00	147,331.00	147,331.00
5/25/2024	115,440.00	5.00	31,894.00	147,334.00	147,334.00
5/25/2025	121,210.00	5.00	26,122.00	147,332.00	147,332.00
5/25/2026	127,270.00	5.00	20,061.50	147,331.50	147,331.50
5/25/2027	133,640.00	5.00	13,698.00	147,338.00	147,338.00
5/25/2028	140,320.00	5.00	7,016.00	147,336.00	147,336.00
	<u>1,780,570.00</u>		<u>1,018,762.00</u>	<u>2,799,332.00</u>	<u>2,799,332.00</u>

**CITY OF CLEVELAND**  
Existing/Proposed Long-term Bonded Debt

Payment Schedule as of 6/30/2010

Fiscal Year	Existing Debt Principal	New Debt Principal	Total Principal	Future Debt* Principal	Grand Total Principal
2010	2,671,738	0	2,671,738	0	2,671,738
2011	1,999,648	0	1,999,648	0	1,999,648
2012	2,062,709	0	2,062,709	0	2,062,709
2013	2,160,929	0	2,160,929	0	2,160,929
2014	2,259,299	0	2,259,299	0	2,259,299
2015	2,417,839	0	2,417,839	0	2,417,839
2016	2,476,130	0	2,476,130	0	2,476,130
2017	2,587,040	0	2,587,040	0	2,587,040
2018	2,702,140	0	2,702,140	0	2,702,140
2019	2,818,450	0	2,818,450	0	2,818,450
2020	2,954,970	0	2,954,970	0	2,954,970
2021	3,106,720	0	3,106,720	0	3,106,720
2022	3,234,710	0	3,234,710	0	3,234,710
2023	3,408,940	0	3,408,940	0	3,408,940
2024	3,552,440	0	3,552,440	0	3,552,440
2025	3,717,210	0	3,717,210	0	3,717,210
2026	3,893,270	0	3,893,270	0	3,893,270
2027	4,089,640	0	4,089,640	0	4,089,640
2028	3,932,320	0	3,932,320	0	3,932,320
2029	3,750,000	0	3,750,000	0	3,750,000
2030	3,940,000	0	3,940,000	0	3,940,000
2031	4,130,000	0	4,130,000	0	4,130,000
2032	85,000	0	85,000	0	85,000
2033	85,000	0	85,000	0	85,000
2034	90,000	0	90,000	0	90,000
2035	95,000	0	95,000	0	95,000
2036	100,000	0	100,000	0	100,000
2037	100,000	0	100,000	0	100,000
	<u>68,421,142</u>	<u>0</u>	<u>68,421,142</u>	<u>0</u>	<u>68,421,142</u>

## CLEVELAND UTILITIES DEBT

Cleveland Utilities has several outstanding bond issues and capital outlay notes. Below is a list of them, followed by the Debt Service Repayment Schedule. The left-hand section of the schedule shows *Cleveland Utilities'* existing principal payment requirements. The middle section of the schedule shows the projected additional debt principal payments necessary to finance the 10-year Capital Improvements Program. The right-hand section shows the combined debt service payments necessary to pay the existing and projected debt service requirements.

Cleveland Utilities budget for fiscal year 2010 reflects projected future rate increases as listed below:

<u>Year</u>	<u>Electric</u>	<u>Water</u>	<u>Sewer</u>
2010	-	-	-
2011	1.0	5.50	5.00
2012	-	5.50	5.00
2013	-	5.50	-
2014	-	5.50	-
2015	-	.50	-
2016	1.0	.50	5.00
2017	-	.50	-
2018	-	.50	-
2019	-	.50	-

These projections assume a rate of growth based on historical growth patterns. Increases from suppliers other than those included in the numbers above, if they occur, will be passed through to retail customers through additional rate increases.

### *Outstanding Bond Issues and Capital Outlay Notes*

#### **Bonds Payable – 1997 Water and Sewer Revenue and Tax Refunding Bonds**

On July 1, 1997, the Board issued \$5,650,000 of Water and Sewer Revenue and Tax Refunding Bonds. The bond proceeds were used to purchase and deposit in an irrevocable trust with an escrow agent certain U.S. Government Securities. The principal and interest on these securities will provide funds sufficient to pay all principal and interest on \$5,100,000 of the 1994 Series Revenue and Tax Bonds to the first optional redemption date. At such redemption date, the remaining funds on deposit in the irrevocable trust will be used to refund all outstanding 1994 Series Revenue and Tax Bonds. As a result of this advance refunding, \$5,100,000 of the 1994 Series Revenue and Tax Bonds are considered to be defeased and the liability for such amount has been removed from the accounts of the Water Division. For the year ended June 30, 1998, the outstanding principal of the 1994 Series defeased revenue and tax bonds was \$5,100,000.

The advance refunding resulted in a difference between the reacquisition price and the net carrying amount of the 1994 Series bonds of \$430,375. This difference, reported in the accompanying financial statements as a deduction from bonds payable, is being charged to operations through the year 2015 using the effective-interest method. The Board completed the advance refunding to reduce its total debt service payments over the next 17 years by approximately \$398,000 and to obtain an economic gain, the difference between the present values of the old and new debt service payments, of approximately \$259,000. See information relating to the 2009B Refunding Issue later in this report.

**Notes Payable – Public Building Authority of Sevier County, Tennessee IV-E-4**

On May 1, 1996, the Public Building Authority of Sevier County, Tennessee issued \$3,000,000 in aggregate principal amount of Local Government Public Improvement Bonds, Adjustable Rate Series IV-E-4 for the purpose of making a loan to the City of Cleveland, Tennessee. The proceeds of this loan were used to finance the costs of improving and extending the waterworks and sewer systems of the City of Cleveland. The loan matures on May 25, 2014 and bears interest at a weekly variable rate, as defined, or other rate options available at the time of borrowing (5.00% at June 30, 2008).

**Notes Payable – Public Building Authority of Sevier County, Tennessee D-2 / D-3**

On February 1, 1997, the Public Building Authority of Sevier County, Tennessee issued \$4,000,000 in aggregate principal amount of Local Government Public Improvement Bonds, Adjustable Rate Series II-D-2 and \$1,250,000 in aggregate principal amount of Local Government Public Improvement Bonds, Adjustable Rate Series II-D-3 for the purpose of making loans to the City of Cleveland, Tennessee. The proceeds of the Series II-D-2 loan were used to finance the costs of improving and extending the waterworks and sewer systems of the City of Cleveland. The proceeds of the Series II-D-3 loan were used to finance the costs of improving and extending the electrical power distribution system of the City of Cleveland. The loans mature on May 25, 2017 and bear interest at a weekly variable rate, as defined or other rate options available at the time of borrowing (2.75% at June 30, 2008). Payments of interest only are due quarterly with annual principal payments in May.

**Notes Payable – Public Building Authority of Sevier County, Tennessee C-4**

On March 16, 1999, the Public Building Authority of Sevier County, Tennessee issued \$2,600,000 in aggregate principal amount of Local Government Public Improvement Bonds, Adjustable Rate Series IV-C-4 for the purpose of making a loan to the City of Cleveland, Tennessee. The proceeds of this loan were used to finance the costs of improving and extending the waterworks and sewer systems of the City of Cleveland. The loan matures on June 1, 2021 and bears interest at a weekly variable rate as defined in the loan agreement.

**Bonds Payable – 1997 Series Water and Sewer Revenue and Tax Bonds**

On July 1, 1997, the Board issued \$9,750,000 of Water and Sewer Revenue and Tax Bonds, Series 1997. The proceeds from the sale of the bonds were used to pay the cost of certain public works projects consisting of improving and extending the waterworks and sewer systems of the City of Cleveland. The bonds mature September 2028 and bear interest at rates ranging from 5.00% to 5.375%. The major projects covered by the issue are the improvements at the water filtration plant which increases its capacity to 10 MGD and the more than doubling the capacity of the wastewater treatment plant with the additions made on-site at the plant. See information relating to the 2004 Refunding Issue later in this report.

**Bonds Payable – 1998 Series Water and Sewer Revenue and Tax Bonds**

On July 1, 1998, the Board issued \$5,175,000 of Water and Sewer Revenue and Tax Bonds, Series 1998. The proceeds from the sale of the bonds were used to pay the cost of certain public works projects consisting of improving and extending the waterworks and sewer systems of the City of Cleveland. The bonds mature September 2013 and bear interest at rates ranging from 4.1% to 4.6%. See information relating to the 2003 Refunding Issue later in this report.

**Bonds Payable – 1999 Series Water and Sewer Revenue and Tax Bonds**

On January 1, 1999, the Board issued \$3,425,000 of Water and Sewer Revenue and Tax Bonds, Series 1999. The proceeds from the sale of the bonds were used to pay the cost of certain public works projects consisting of improving and extending the waterworks and sewer systems of the City of Cleveland. The bonds mature September 2018 and bear interest at rates ranging from 4.1% to 4.875%. See information relating to the 2004 Refunding Issue later in this report.

**Notes Payable – Public Building Authority of Blount County, Tennessee A-2-F**

On June 1, 2001, the Public Building Authority of Blount County, Tennessee issued \$3,925,000 (\$1,750,000 electric and \$2,175,000 water) in aggregate principal amount of Local Government Public Improvement Bonds, Adjustable Rate Series A-2-F for the purpose of making a loan to the City of Cleveland, Tennessee. The proceeds of this loan were used to finance the costs of improving and extending the waterworks and electrical systems of the City of Cleveland. The loan matures June 1, 2021 and bears interest at a weekly variable rate, as defined, or other rate options available at the time of borrowing (2.75% at June 30, 2008). Payments of interest only are due quarterly with monthly principal payments in June.

**Bonds Payable – 2001 Water and Sewer Revenue and Tax Refunding Bonds**

On March 1, 2001, the Board issued \$5,655,000 of water and sewer revenue and tax refunding bonds. As a result of this current refunding, all 1993 Series revenue and tax bonds are considered to be defeased, and the liability for these bonds has been removed from the accounts of the Water Division. The issuance of refunding bonds at interest

rates lower than the rates on the 1993 Series revenue and tax bonds will cause future aggregate debt service payments to be reduced by \$214,634. The economic gain, the difference between the present values of the old and new debt service payments, related to the current refunding will be \$177,167. See information relating to the 2009B Refunding Issue later in this report.

**Notes Payable – Public Building Authority of Blount County, Tennessee A-7-B**

On October 24, 2002, the Public Building Authority of Blount County, Tennessee issued \$3,000,000 in aggregate principal amount of Local Government Public Improvement Bonds, Adjustable Rate series A-7-B for the purpose of making a loan to the City of Cleveland, Tennessee. The proceeds of this loan were used to finance the costs of improving and extending the waterworks and sewer systems of the City of Cleveland. The loan matures on June 1, 2024 and bears interest at a weekly variable rate as defined in the loan agreement. Payments of principal begin June 1, 2018.

**Bonds Payable – 2003 Water and Sewer Revenue and Tax Refunding Bonds**

On December 29, 2003, The Board issued \$4,675,000 of water and sewer revenue and tax refunding bonds. As a result of this advanced refunding all but \$380,000 of the 1998 Series Water and Sewer Revenue and Tax Bonds are considered to be defeased. The liability for these bonds has been removed from the accounts of the Water Division. The issuance of refunding bonds at interest rates lower than the rates on the 1998 Series Revenue and Tax Bonds will cause future aggregate debt service payments to be reduced by \$160,204. The economic gain, the difference between the present value of the old and new debt service payments, related to the advanced refunding will be \$137,250. The 2003 Series Water and Sewer Revenue and Tax Refunding Bonds will mature September 1, 2013 and carry an average coupon rate of 3.03%.

**Bonds Payable – 2004 Water and Sewer Revenue and Tax Refunding Bonds**

On March 18, 2004, the Board issued \$13,455,000 of water and sewer revenue and tax refunding bonds. As a result of this advanced refunding all of the 1997 water and revenue and tax bonds and all but \$690,000 of the 1999 water and revenue and tax bonds are considered to be defeased. The liability for these bonds has been removed from the accounts of the Water Division. The issuance of refunding bonds at interest rates lower than the rates on the 1997 and 1999 Series Revenue and Tax Bonds will cause future aggregate debt service payments to be reduced by \$601,321. The economic gain, the difference between the present value at the old and new debt service payments, related to the advanced refunding will be \$378,364. The 2004 Series Water and Sewer Revenue and Tax Refunding Bonds will mature September 1, 2028 and carry an average coupon rate of 4.05%.

**Notes Payable – Public Building Authority of Blount County, Tennessee B-4-C**

On January 29, 2004, the Public Building Authority of Blount County, Tennessee issued \$2,500,000 in aggregate principal amount of Local Government Public Improvement

Bonds, Adjustable Rate Series B-4-C for the purpose of making a loan to the City of Cleveland, Tennessee. The proceeds of this loan were used to finance the cost of improving and extending the waterworks and sewer system of the City of Cleveland. The loan matures on June 1, 2030, and bears interest at a weekly variable rate as defined in the loan agreement. Payments of principal begin June 1, 2021.

**Notes Payable – Public Building Authority of Sevier County, Tennessee VI-E-4**

On May 5, 2005, the Public Building Authority of Sevier County, Tennessee issued \$1,850,000 in aggregate principal amount of Local Government Public Improvement Bonds, Adjustable Rate Series VI-E-4 for the purpose of making a loan to the City of Cleveland, Tennessee. The proceeds of this loan were used to finance the costs of improving and extending the electrical power distribution system of the City of Cleveland. The loan matures on June 1, 2025 and bears interest at a weekly variable rate as defined in the loan agreement. Annual principal payments are made in June.

**Notes Payable – Public Building Authority of Blount County, Tennessee D-4-A**

On December 15, 2005, the Public Building Authority of Blount County, Tennessee issued \$7,000,000 in aggregate principal amount of Local Government Public Improvement Bonds, Adjustable Rate Series D4A for the purpose of making a loan to the City of Cleveland, Tennessee. The proceeds of this loan were used to finance the costs of improving and extending the facilities of the electrical, water and wastewater systems of the City of Cleveland. The proceeds were allocated as follows: Electric \$2,500,000, Water \$2,750,000 and Wastewater \$1,750,000. The loan matures on May 1, 2027, and bears interest at a weekly variable rate as defined in the loan agreements. Annual principal payments are made in May.

**Bonds Payable – 2007B Series Electric, Water and Sewer Revenue and Tax Bonds**

On February 15, 2007, the Board issued \$8,750,000 (\$1,500,000 electric, \$3,250,000 water, and \$4,000,000 sewer) Revenue and Tax Bonds, Series 2007B. The proceeds from the sale of the bonds were used to fund capital improvements for electric, water, and wastewater projects of the City of Cleveland. The bonds mature June 2037 and bear interest at rates ranging from 4% to 5%.

**Bonds Payable –Public Building Authority of Montgomery County, TN Series 2006**

On October 31, 2007, the Board issued \$10,500,000 (\$2,500,000 electric, \$5,000,000 water, and \$3,000,000 sewer) in aggregate principal amount of Local Government Public Improvement Bonds, Adjustable Rate Series 2006 for the purpose of making a loan to the City of Cleveland, Tennessee. The proceeds from the sale of the bonds were used to fund capital improvements for electric, water, and wastewater projects of the City of Cleveland. The bonds mature June 2028 and bears interest at a variable rate as defined in the loan agreements. Annual principal payments are made in May.

**Bonds Payable-2009B Water and Sewer Revenue and Tax Refunding Bonds**

On February 27, 2009, the Board issued \$4,505,000 of water and sewer Revenue and Tax Refunding Bonds. As a result of this refunding, all of the 1997 Refunding water and sewer revenue and tax bonds and all of the 2001 Refunding sewer revenue and tax bonds are considered to be defeased. The liability for these bonds has been removed from the accounts of the Water and Sewer Divisions. The issuance of refunding bonds at interest rates lower than the rates on the 1997 and 2001 Refunding Series Revenue and Tax bonds will cause future aggregate debt service payments to be reduced by \$175,499. The 2009B Series Water and Sewer Revenue and Tax Refunding Bonds will mature September 1, 2014 and carry an average coupon rate of 2.93% on the water portion and 2.88% on the sewer portion.

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, 2009) bond and/or note issues for Cleveland Utilities by fiscal year.

<u>Fiscal Year</u>	<u>Electric</u>	<u>Water</u>	<u>Sewer</u>
2010	0	0	0
2011	7,500,000	2,750,000	0
2012	0	3,000,000	0
2013	0	2,000,000	0
2014	0	1,000,000	0
2015	0	0	0
2016	0	0	0
2017	0	0	0
2018	1,000,000	0	0
2019	1,000,000	0	0

These issues will be necessary to complete projects such as extensions and improvements in annexed areas, additional storage, and distribution facilities for water and electric and interceptor projects for sewer.

CLEVELAND UTILITIES

EXISTING DEBT (PRINCIPAL)  
PAYMENT SCHEDULE AS OF 06/30/09

	ELECTRIC	WATER	SEWER	TOTAL
2010	525,000	1,392,212	2,142,788	4,060,000
2011	530,000	1,339,968	2,000,032	3,870,000
2012	535,000	1,405,930	2,364,070	4,305,000
2013	540,000	1,420,737	2,374,263	4,335,000
2014	570,000	1,417,724	2,072,276	4,060,000
2015	600,000	1,096,795	1,663,205	3,360,000
2016	610,000	938,782	1,336,218	2,885,000
2017	615,000	954,006	1,330,994	2,900,000
2018	550,000	1,084,744	1,215,256	2,850,000
2019	555,000	1,119,615	1,110,385	2,785,000
2020	560,000	902,949	1,197,051	2,660,000
2021	585,000	737,436	1,297,564	2,620,000
2022	525,000	534,615	1,340,385	2,400,000
2023	530,000	589,615	1,465,385	2,585,000
2024	560,000	594,103	990,897	2,145,000
2025	590,000	748,590	891,410	2,230,000
2026	125,000	828,077	896,923	1,850,000
2027	125,000	832,564	897,436	1,855,000
2028	125,000	742,051	797,949	1,665,000
2029		496,538	653,462	1,150,000
2030		585,000	195,000	780,000
2031		165,000	205,000	370,000
2032		175,000	215,000	390,000
2033		180,000	225,000	405,000
2034		190,000	230,000	420,000
2035		195,000	240,000	435,000
2036		205,000	250,000	455,000
2037		215,000	260,000	475,000
2038				-
2039				-
	<u>9,355,000</u>	<u>21,087,051</u>	<u>29,857,949</u>	<u>60,300,000</u>

CLEVELAND UTILITIES

PROJECTED ADDITIONAL DEBT (PRINCIPAL)  
PAYMENT SCHEDULE AS OF 06/30/09

	ELECTRIC	WATER	SEWER	TOTAL
2010	-	-	-	-
2011	-	-	-	-
2012	375,000	137,500	-	512,500
2013	375,000	287,500	-	662,500
2014	375,000	387,500	-	762,500
2015	375,000	437,500	-	812,500
2016	375,000	437,500	-	812,500
2017	375,000	437,500	-	812,500
2018	375,000	437,500	-	812,500
2019	425,000	437,500	-	862,500
2020	475,000	437,500	-	912,500
2021	475,000	437,500	-	912,500
2022	475,000	437,500	-	912,500
2023	475,000	437,500	-	912,500
2024	475,000	437,500	-	912,500
2025	475,000	437,500	-	912,500
2026	475,000	437,500	-	912,500
2027	475,000	437,500	-	912,500
2028	475,000	437,500	-	912,500
2029	475,000	437,500	-	912,500
2030	475,000	437,500	-	912,500
2031	475,000	437,500	-	912,500
2032	100,000	300,000	-	400,000
2033	100,000	150,000	-	250,000
2034	100,000	50,000	-	150,000
2035	100,000			100,000
2036	100,000			100,000
2037	100,000			100,000
2038	100,000			100,000
2039	50,000			50,000
	<u>9,500,000</u>	<u>8,750,000</u>	<u>0</u>	<u>18,250,000</u>

CLEVELAND UTILITIES

TOTAL DEBT (CURRENT & PROJECTED)  
PAYMENT SCHEDULE AS OF 06/30/09

	ELECTRIC	WATER	SEWER	TOTAL
2010	525,000	1,392,212	2,142,788	4,060,000
2011	530,000	1,339,968	2,000,032	3,870,000
2012	910,000	1,543,430	2,364,070	4,817,500
2013	915,000	1,708,237	2,374,263	4,997,500
2014	945,000	1,805,224	2,072,276	4,822,500
2015	975,000	1,534,295	1,663,205	4,172,500
2016	985,000	1,376,282	1,336,218	3,697,500
2017	990,000	1,391,506	1,330,994	3,712,500
2018	925,000	1,522,244	1,215,256	3,662,500
2019	980,000	1,557,115	1,110,385	3,647,500
2020	1,035,000	1,340,449	1,197,051	3,572,500
2021	1,060,000	1,174,936	1,297,564	3,532,500
2022	1,000,000	972,115	1,340,385	3,312,500
2023	1,005,000	1,027,115	1,465,385	3,497,500
2024	1,035,000	1,031,603	990,897	3,057,500
2025	1,065,000	1,186,090	891,410	3,142,500
2026	600,000	1,265,577	896,923	2,762,500
2027	600,000	1,270,064	897,436	2,767,500
2028	600,000	1,179,551	797,949	2,577,500
2029	475,000	934,038	653,462	2,062,500
2030	475,000	1,022,500	195,000	1,692,500
2031	475,000	602,500	205,000	1,282,500
2032	100,000	475,000	215,000	790,000
2033	100,000	330,000	225,000	655,000
2034	100,000	240,000	230,000	570,000
2035	100,000	195,000	240,000	535,000
2036	100,000	205,000	250,000	555,000
2037	100,000	215,000	260,000	575,000
2038	100,000	-	-	100,000
2039	50,000	-	-	50,000
	<u>18,855,000</u>	<u>29,837,051</u>	<u>29,857,949</u>	<u>78,550,000</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 this fund. The debt issued on behalf of the Bradley County E 911 Emergency Communications District (ECD) is funded through its impact payment. An additional source of revenue is interest income.

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

- Issue bonds and capital outlay notes only for capital improvements and moral obligations.
- Issue no bonds or capital outlay notes to purchase a fixed asset, which has a shorter useful life than the term of the debt instrument.
- Issue no bonds or capital outlay notes if the outstanding indebtedness (not including debt for Cleveland Utilities) would exceed 10% of the total assessed valuation of property within the City.
- Identify a firm source of revenue before the issuance of any long-term debt.

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

Measure Description	FY2007 (Actual)	FY2008 (Actual)	FY2009 (Estimated)	FY2010 (Projected)
Debt Limit Policy % (Outstanding Net Bonded Debt/Total Assessed Valuation)	67.75%	64.41%	72.88%	68.62%
Debt Margin per Policy	\$30,242,570	\$34,888,153	\$26,102,857	\$30,202,886
General Government Net Bonded Debt per Capita	\$1,645	\$1,605	\$1,791	\$1,686

CITY OF CLEVELAND						
<b>FUND #210 - DEBT SERVICE</b>						
<b>REVENUES</b>						
OBJECT CODE		2007-2008 ACTUAL	2008-2009 ORIGINAL BUDGET	2008-2009 AMENDED BUDGET	2009-2010 REQUESTED	2009-2010 PROPOSED
36110	INTEREST INCOME	92,887	70,000	70,000	6,000	6,000
36810	TRANS-GENERAL FUND	2,925,023	3,628,700	3,628,700	3,214,600	3,214,600
36820	TRANS-STATE STREET AID	494,877	488,000	488,000	390,400	390,400
36824	TRANS-BRUSH CHIPPING FUND		39,500	39,500	42,400	42,400
36826	TRANS-STORM WATER FUND	18,413	17,900	17,900	17,400	17,400
36965	TRANS-CITY SCHOOLS-Chiller	109,899	113,300	113,300	112,100	112,100
36970	CBCC IMPACT PYMT	89,421	89,300	89,300	93,000	93,000
36972	BRADLEY COUNTY PAYMENT		147,300	147,300	146,600	146,600
36973	TRANS-CITY SCHOOLS-CHS/CMS	130,236	130,200	130,200	131,000	131,000
36974	CITY SCHOOLS FOR WRESTLING	116,731	116,700	116,700	116,800	116,800
36975	CITY SCHOOLS FOR CMS ATHL	53,067	53,000	53,000	53,000	53,000
36976	CITY SCHOOLS FOR GEOTHERMAL	291,306	291,600	291,600	292,000	292,000
	<b>TOTAL REVENUES</b>	<b>4,321,860</b>	<b>5,185,500</b>	<b>5,185,500</b>	<b>4,615,300</b>	<b>4,615,300</b>
<b>EXPENDITURES</b>						
<b>DEPARTMENT #49000</b>						
OBJECT CODE		2007-2008 ACTUAL	2008-2009 ORIGINAL BUDGET	2008-2009 AMENDED BUDGET	2009-2010 REQUESTED	2009-2010 PROPOSED
<b>Debt service - principal payments:</b>						
614	NOTE PRIN PYMT-					
	TN LOANS-96E5-#2 FIREHALL	95,000	100,000	100,000	105,000	105,000
615	SERIES 1997, REFUNDING	555,000	585,000	585,000	610,000	610,000
616	SERIES 1999, GEN IMPR BONDS	375,000	375,000	375,000	0	0
617	SERIES 2001, REFUNDING	405,000	430,000	430,000	445,000	445,000
619	SERIES 2005, GIBF VI-E-4	25,000	25,000	25,000	50,000	50,000
620	SERIES 2005, GIBF D-4-A	45,000	45,000	45,000	150,000	150,000
622	SERIES 2007A-SCHOOLS	105,000	110,000	110,000	150,000	150,000
624	NOTE PRIN PYMT-					
	TN LOANS-97IIC-911 CENTER	60,000	60,000	60,000	65,000	65,000
626	2008 TMBF SERIES		93,000	93,000	92,000	92,000
627	2008 TMBF SERIES-LIB COUNTY		58,300	58,300	58,000	58,000
<b>Subtotal:</b>		<b>1,665,000</b>	<b>1,881,300</b>	<b>1,881,300</b>	<b>1,725,000</b>	<b>1,725,000</b>
<b>Debt service - interest payments:</b>						
637	INT PYMT-TN LOANS-96E5	47,610	47,250	47,250	46,500	46,500
638	INT PYMT-TN LOANS-97IIC	29,421	29,250	29,250	28,000	28,000
640	INT PYMT-TN LOANS-2000IVC3	501,105	500,000	500,000	500,000	500,000
643	INT PYMT-SERIES 1997 REFUND.	171,900	144,300	144,300	115,900	115,900
644	INT PYMT-SERIES 1999 GIBF	36,188	18,200	18,200	0	0
645	INT PYMT-SERIES 2001 REFUND.	72,675	54,450	54,450	35,100	35,100

<b>EXPENDITURES</b>						
<b>DEPARTMENT #49000</b>						
<b>OBJECT CODE</b>		<b>2007-2008 ACTUAL</b>	<b>2008-2009 ORIGINAL BUDGET</b>	<b>2008-2009 AMENDED BUDGET</b>	<b>2009-2010 REQUESTED</b>	<b>2009-2010 PROPOSED</b>
646	INT PYMT-TN LNS-2001 ISSUE A-2-A	619,941	558,750	558,750	558,800	558,800
647	INT PYMT-SERIES 2002 GIBF A-7-B	41,220	52,300	52,300	52,300	52,300
648	INT PYMT-SERIES 2005 GIBF VI-E-4	48,552	47,500	47,500	46,300	46,300
649	INT PYMT-SERIES 2005 GIBF D-4-A	841,145	925,000	925,000	925,000	925,000
650	INT PYMT-SERIES 2005 REFUNDING	434,113	432,800	432,800	431,500	431,500
651	INT PYMT-SERIES 2007A-SCHOOLS	261,888	257,200	257,200	252,500	252,500
652	INT PYMT-2008 TMBF SERIES	1,063	142,500	142,500	140,600	140,600
653	INT PYMT-2008 TMBF-LIB COUNTY		89,000	89,000	88,600	88,600
<b>Subtotal:</b>		<b>3,106,820</b>	<b>3,298,500</b>	<b>3,298,500</b>	<b>3,221,100</b>	<b>3,221,100</b>
<b>Operating expenditures:</b>						
691	BOND PAYING AGENTS FEES	3,953	5,700	5,700	6,000	6,000
<b>Subtotal:</b>		<b>3,953</b>	<b>5,700</b>	<b>5,700</b>	<b>6,000</b>	<b>6,000</b>
	<b>TOTAL EXPENDITURES</b>	<b>4,775,773</b>	<b>5,185,500</b>	<b>5,185,500</b>	<b>4,952,100</b>	<b>4,952,100</b>

## Capital Projects Funds

The Capital Projects Funds are used to account for the acquisition or construction of major capital facilities other than those financed by proprietary funds and trust funds.

**Capital Improvement Program Fund:** This fund accounts for city-wide capital projects funded mainly by a transfer from the city's General Fund.

**Sales Tax Capital Projects Fund:** This fund accounts for the proceeds of a one-half cent sales tax approved by the voters on March 10, 2009. All monies accumulated in this fund are designated for capital projects.

**2007 Bradley County Capital Outlay Note Fund:** This fund accounts for bonds issued by Bradley County to fund public school system's capital improvement needs.

**2005 D-4-A General Improvement Bond Fund:** This fund accounts for the proceeds of the 2005 General Improvement Bonds issued by the City of Cleveland for capital projects.

**2007 General Improvement Bond Fund:** This fund accounts for the proceeds of the 2007 General Improvement Bonds issued by the City of Cleveland for school capital projects.

**2008 TMBF Note Fund:** This fund is used to account for the proceeds of a loan from the Tennessee Municipal Bond Fund in the amount of \$2,900,000 for library and school capital projects.

**2008 TMBF Note Fund (County Portion):** This fund is used to account for the proceeds of a loan from the Tennessee Municipal Bond Fund in the amount of \$1,812,700 for the Bradley County portion of the library building improvements.

**Housing and Community Development UDAG Fund:** This fund accounts for monies received from repayments of low interest loans for rehabilitation of homes within the community.

**Housing and Community Development Rehab Fund:** This fund accounts for monies received from repayments of low interest loans for rehabilitation of homes within the community.

**Tennessee Housing Development Agency Home Grants Fund:** This fund accounts for grants received from the Tennessee Housing Development Agency for housing rehabilitation in the community.

## ***CAPITAL IMPROVEMENTS PROJECTS***

Planning for the financing and acquisition of major capital improvements is the most difficult aspect of municipal budgeting. Capital expenditures include the acquisition, expansion or rehabilitation of city buildings, equipment, land and infrastructure improvements. They also include vehicle and equipment replacement or acquisition. The sources of revenue used to acquire capital assets can be current revenues, fees and charges, general obligation bonds, revenue bonds, capital outlay notes, lease/purchase agreements, federal and state grants, intergovernmental revenues, proceeds from the sale of fixed assets, and net income and depreciation in proprietary funds. The issuance of debt requires additional revenues to pay the increased debt service (principal and interest payments) either from the Debt Service Fund, or from enterprise and internal service funds such as Cleveland Utilities' Electric Fund and Water/Wastewater Fund, Brush Chipping Fund, and the Fleet Management Fund.

Planning capital improvement projects begins at the Fall Planning session which is attended by the City Council, Department Heads, Cleveland Utilities, and City Schools. The council's priorities are established at the end of this planning session. In December, department heads submit detailed project sheets for the CINI (Capital Improvements Needs Inventory) which includes the cost of the project and any impact upon the city's operating budget. The city's budget planning session is held in late March or early April and proposed capital projects are discussed by the departments and city council. The city manager submits the proposed capital budget along with a proposed funding plan.

Cleveland Utilities' (CU) capital improvements are financed from their fees and charges within each enterprise fund, and therefore do not require a separate fund. Cleveland Utilities develops a separate Capital Improvements Program with ten years of planned improvements. That document is available from either the City Clerk's Office, or the Office of CU's General Manager. Those projects are not included in this document due to their volume and the fact they do not impact the city's budget in any way.

Capital improvement projects for departments or functions financed by the General Fund are financed in the Capital Improvements Program Fund. In order to improve the level of investment in street repaving, drainage systems, sidewalk replacement, equipment, vehicles, and building renovation, the city has tried to stabilize this fund by budgeting about \$750,000 annually from current revenues. Due to the lack of growth in revenues, the fund will only receive \$344,200 in FY2010.

Beginning in May 2009, the City local option sales tax will increase by 0.5%. This increase was approved by the voters in a referendum held on March 10. This tax will be used to fund capital needs of the City and the City Schools.

Capital improvement projects for the Cleveland City Schools are financed in three ways. The schools' current revenues finance smaller capital improvements for the school system. Major school projects funded by general obligation bonds or capital outlay notes are accounted for in individual capital project funds. Beginning May 2009,

the schools' will also receive a portion of the sales tax funds in the Sales Tax Capital Projects Fund.

Capital improvement projects for the Library are funded within the Library General Fund. The Library is a joint agency of the City and County, governed by an appointed Library Board.

Small capital improvement projects for the Fleet Management are funded within the internal service fund entitled Fleet Management Fund.

The city prepares a separate six-year Capital Improvement Needs Inventory (CINI) which includes all capital projects requested by departments. Cleveland Utilities prepares a separate document for its water, sewer, and electric capital improvements. The CINI is available from the City Clerk's Office.

A brief description of the projects funded in FY 2010 is included in this section. Also included is a summary schedule by department of all capital requests for the next six years.

#### **SOURCE OF CAPITAL PROJECT FUNDS FOR FY 2010**

The capital projects funded in FY 2010 total \$4,807,600. Major capital funds are summarized below.

##### **Capital Improvements Program Fund:**

For FY 2010, the CIP Fund will receive a \$294,200 transfer from the General Fund and \$15,000 from the Meiler Trust Fund.

##### **2007 Bradley County Capital Outlay Notes:**

Proceeds received from notes issued by Bradley County for schools fund capital projects of the Cleveland City Schools System. The \$2.3 million was used to partially fund the replacement of Mayfield Elementary. All projects funded by these proceeds were completed in FY 2008.

##### **2005 D-4-A Bond Fund:**

The city issued bonds in the amount of \$18,500,000. Projects funded are discussed in the 2005 Bond Fund narrative. All projects are scheduled for completion in FY 2009.

##### **2007 General Improvement Bond Fund:**

The city issued bonds in the amount of \$6,100,000. Projects funded are discussed in the 2007 Bond Fund narrative. All projects were completed in FY 2008.

**2008 TMBF Note Fund:**

This fund is used to account for the proceeds of a loan from the Tennessee Municipal Bond Fund in the amount of \$2,900,000 for library and school capital projects. All projects are scheduled for completion in FY2009.

**2008 TMBF Note Fund (County Portion):**

This fund is used to account for the proceeds of a loan from the Tennessee Municipal Bond Fund in the amount of \$1,812,700 for the Bradley County portion of the library building improvements. This project is scheduled to completion in FY2009.

**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 applies only to sales within the corporate limits of Cleveland and is to be divided with the City receiving two-thirds of the proceeds and the City Schools receiving one-third of the proceeds. All proceeds are designated for Capital Projects of each entity. A total of \$4,500,000 has been budget for these projects in FY2010.

## Capital Improvement Program

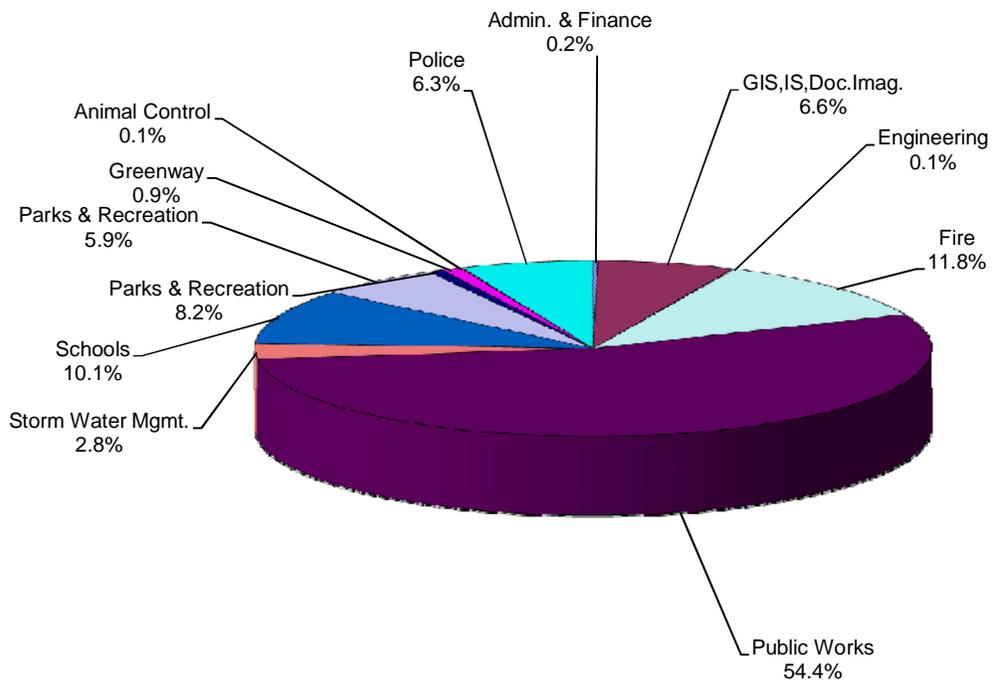
Proj.ID	Project	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015	Total:
<b>Proposed Projects for CIP Fund:</b>								
AF1	Office Equipment	0	5,000	5,000	5,000	5,000	5,000	25,000
AF2	Vehicle Replacement	0	0	0	0	24,500	0	24,500
AF-IS1	GIS	0	48,800	50,300	51,800	52,300	54,300	257,500
AF-IS2	Software License	0	25,000	30,000	30,000	30,000	35,000	150,000
AF-IS3	Computer Maint. & Software	294,200	130,600	125,600	128,400	133,000	147,400	959,200
AF-IS4	Elec. Doc. Mgmt. (SETDD)	0	5,000	5,000	5,000	5,000	5,000	25,000
PI1	Community Dev. Vehicle	0	50,000	25,000	0	25,000	0	100,000
PI2	Community Dev. Lot Clearing	0	10,000	10,000	10,000	10,000	10,000	50,000
PR1	Cherokee Springs Impr./Equip	0	55,000	38,000	53,000	60,000	1,000	207,000
PR2	N.E. Masterplan Phases	0	350,000	55,000	0	0	0	405,000
PR4	Playground Equipment	0	15,000	15,000	15,000	15,000	15,000	75,000
PR6	Tinsley Park Improvements	0	10,000	25,000	0	0	0	35,000
PR8	Comm. Ctr. Improvements	0	10,000	0	0	0	0	10,000
PD1	Police Vehicles	0	250,000	253,000	253,000	256,000	256,000	1,268,000
PD2	Police Misc. Equip.	0	15,000	15,000	15,000	15,000	15,000	75,000
PWD1	Major Paving	0	585,000	585,000	585,000	585,000	585,000	2,925,000
PWD2	Public Works Projects	0	35,000	35,000	35,000	35,000	35,000	175,000
PWD3	Paving Maintenance	0	0	0	0	0	0	0
PWD4	Sidewalks	0	33,000	33,000	33,000	33,000	33,000	165,000
PWD9	Engineering Equip/Vehicles	0	0	0	20,000	0	0	20,000
AC1	Animal Control Impr./Equip.	0	0	0	0	0	0	0
FD1	Fire Dept. Equipment	0	50,000	50,000	50,000	50,000	50,000	250,000
<b>Total Projects Funded:</b>		<b>\$294,200</b>	<b>\$1,682,400</b>	<b>\$1,354,900</b>	<b>\$1,289,200</b>	<b>\$1,333,800</b>	<b>\$1,246,700</b>	<b>\$7,201,200</b>
<b>Funding Sources:</b>								
		<b>FY2010</b>	<b>FY2011</b>	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>	<b>Total:</b>
Transfer from General Fund		294,200	1,537,400	1,209,900	1,144,200	1,188,800	1,101,700	6,476,200
Transfer from State St. Aid		0	120,000	120,000	120,000	120,000	120,000	600,000
Transfer from Meiler		0	0	0	0	0	0	0
Interest Income		0	25,000	25,000	25,000	25,000	25,000	125,000
Use of CIP Fund Balance		0	0	0	0	0	0	0
<b>Total Funding Sources:</b>		<b>\$294,200</b>	<b>\$1,682,400</b>	<b>\$1,354,900</b>	<b>\$1,289,200</b>	<b>\$1,333,800</b>	<b>\$1,246,700</b>	<b>\$7,201,200</b>
<b>Proposed Bond Fund Projects:</b>								
		<b>FY2010</b>	<b>FY2011</b>	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>	<b>Total:</b>
Public Works Facility		0	0	0	0	1,625,000	0	1,625,000
Fire Impr./Equipment		0	0	1,300,000	0	25,000	0	1,325,000
Fire Hall Station #6		0	0	920,000	0	0	0	920,000
Cher. Springs - Equip/Improv		0	0	220,000	0	0	0	220,000
Tinsley - Lighting		0	0	125,000	0	125,000	0	250,000
Parks & Recreation Projects		0	0	0	0	0	0	0
Fletcher - Phase V		0	0	50,000	0	0	0	50,000
Detention Ponds		0	0	300,000	0	0	0	300,000
Major Drainage Projects		0	0	200,000	0	100,000	0	300,000
Greenway Project Phase III		0	0	200,000	0	0	0	200,000
Major Intersection Improvements		0	0	200,000	0	200,000	0	400,000
Public Works Equipment		0	0	100,000	0	100,000	0	200,000
Public Works Projects		0	0	0	0	0	0	0
Animal Shelter Equipment		0	0	0	0	0	0	0
School Impr./Equipment		0	0	1,145,000	0	1,000,000	0	2,145,000
<b>Total Projects Funded by Future Bonds:</b>		<b>0</b>	<b>0</b>	<b>4,760,000</b>	<b>0</b>	<b>3,175,000</b>	<b>0</b>	<b>\$7,935,000</b>
<b>Funding Sources:</b>								
		<b>FY2010</b>	<b>FY2011</b>	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>	<b>Total:</b>
Transf. Storm Water for Debt Serv.		0	0	40,000	0	0	0	40,000
Transf. Gen. Fund for Debt Service		0	0	409,600	0	160,000	0	569,600
<b>Total Funding Sources:</b>		<b>\$0</b>	<b>\$0</b>	<b>\$449,600</b>	<b>\$0</b>	<b>\$160,000</b>	<b>\$0</b>	<b>\$609,600</b>
<b>Required Tax Increase for Bond Projects:</b>		<b>0.0</b>	<b>0.0</b>	<b>4.1</b>	<b>0.0</b>	<b>1.6</b>	<b>0.0</b>	
		<b>cents</b>	<b>cents</b>	<b>cents</b>	<b>cents</b>	<b>cents</b>	<b>cents</b>	
<b>Unfunded Transportation Plan</b>			<b>1,020,000</b>	<b>1,020,000</b>	<b>1,320,000</b>	<b>1,320,000</b>	<b>1,320,000</b>	<b>\$6,000,000</b>

## Capital Improvement Program

<b>Total Projects by Department:</b>	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>	<b>Total:</b>	
General Government	0	0	0	0	0	0	0	0
Administration & Finance	0	5,000	5,000	5,000	29,500	5,000	49,500	
Admin. & Fin. GIS,IS,Doc.Imag.	294,200	209,400	210,900	215,200	220,300	241,700	1,391,700	
Community Development	0	60,000	35,000	10,000	35,000	10,000	150,000	
Fire Department	0	50,000	2,270,000	50,000	75,000	50,000	2,495,000	
Greenway	0	0	200,000	0	0	0	200,000	
Fletcher Park Match	0	15,000	65,000	15,000	15,000	15,000	125,000	
Parks & Recreation	0	425,000	463,000	53,000	185,000	1,000	1,127,000	
Police Department	0	265,000	268,000	268,000	271,000	271,000	1,343,000	
Public Works	0	653,000	953,000	653,000	2,578,000	653,000	5,490,000	
Storm Water Mgmt.	0	0	500,000	0	100,000	0	600,000	
Animal Control	0	0	0	0	0	0	0	
Engineering Equip./Vehicles	0	0	0	20,000	0	0	20,000	
Schools - Funded by City	0	0	1,145,000	0	1,000,000	0	2,145,000	
Schools - Funded by Br. County	0	0	0	0	0	0	0	
Transportation Plan	0	1,020,000	1,020,000	1,320,000	1,320,000	1,320,000	6,000,000	
<b>Total Funding:</b>	<b>\$294,200</b>	<b>\$2,702,400</b>	<b>\$7,134,900</b>	<b>\$2,609,200</b>	<b>\$5,828,800</b>	<b>\$2,566,700</b>	<b>\$21,136,200</b>	
<b>Departments by Percentage:</b>	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>	<b>Total:</b>	
General Government	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Admin. & Finance	0.0%	0.2%	0.1%	0.2%	0.5%	0.2%	0.2%	0.2%
Admin. & Fin. GIS Dept.	100.0%	7.7%	3.0%	8.2%	3.8%	9.4%	6.6%	
Community Development	0.0%	2.2%	0.5%	0.4%	0.6%	0.4%	0.7%	
Fire Department	0.0%	1.9%	31.8%	1.9%	1.3%	1.9%	11.8%	
Greenway	0.0%	0.0%	2.8%	0.0%	0.0%	0.0%	0.9%	
Fletcher Park Match	0.0%	0.56%	0.91%	0.57%	0.26%	0.58%	0.6%	
Parks & Recreation	0.0%	15.7%	6.5%	2.0%	3.2%	0.0%	5.3%	
Police Department	0.0%	9.8%	3.8%	10.3%	4.6%	10.6%	6.4%	
Public Works	0.0%	24.2%	13.4%	25.0%	44.2%	25.4%	26.0%	
Storm Water Management	0.0%	0.0%	7.0%	0.0%	1.7%	0.0%	2.8%	
Animal Control	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Engineering	0.0%	0.0%	0.0%	0.8%	0.0%	0.0%	0.1%	
Schools -Funded by City	0.0%	0.0%	16.0%	0.0%	17.2%	0.0%	10.1%	
Schools -Funded by County	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Transportation Plan	0.0%	37.7%	14.3%	50.6%	22.6%	51.4%	28.4%	
<b>Total:</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	

MAJOR USES OF CAPITAL PROJECT FUNDS AND THEIR IMPACT ON THE OPERATING BUDGET			
		<b>Impact on FY 2010 Operating Budget</b>	
<u>Capital Equipment./Project</u>	<u>FY 2010 Cost</u>	<u>Description</u>	<u>Cost or (Savings)</u>
<b>City-Wide Computer Info System:</b>			
City-wide System	294,200	Computer Maintenance	(25,000)
<b>CIP FUND TOTAL</b>	<b>\$294,200</b>		<b>(25,000)</b>
<p>The Sales Tax Capital Projects Fund is the only other fund expected to be used for capital items. These items are listed on page xix. Street paving is expected to save the operating budget approximately \$25,000 since repairs will not have to be made to these streets in the current year. The remaining equipment will not be ordered until late in the current year when funds have been accumulated to pay for the items. It is not expected that there will be any impact on the current year budget since the equipment will not be placed in service until the next budget year.</p>			

# Capital Improvement Projects Financed by City Expenditure Summary FY2010 - 2015



## **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 FY 2010 budget includes very limited funding for capital items. The slowing of the economy has decreased the revenue growth, resulting in less funds being available for transfer to this fund. For FY 2010, the CIP Fund will receive a \$344,200 transfer from the General Fund and \$13,400 from the Meiler Trust Fund.

\$294,200 in funding has been allocated for the Information Technology Department. This will help maintain over 250 computers and servers, licensing fees and with cost of repairs and replacement of old equipment. This will help reduce costs of maintenance and help city employees complete their daily tasks.

The allocation of \$13,400 from the Meiler Trust Fund will provide for the remaining funds needed to purchase a truck for the Animal Shelter.

### **Goals and Objectives:**

- Prioritize the necessary capital improvements in a planned, systematic fashion.
- Assure City Council and management staff review at least annually the City's ability or inability to finance those major capital improvements deemed necessary to continue to provide highest quality municipal services.
- Assure the City Council's priorities for improvements are budgeted and acquired.

CITY OF CLEVELAND						
FUND #322 - CAPITAL IMPROVEMENTS PROGRAM FUND						
REVENUES						
OBJECT CODE		2007-2008 ACTUAL	2008-2009 ORIGINAL BUDGET	2008-2009 AMENDED BUDGET	2009-2010 REQUESTED	2009-2010 PROPOSED
33191	FED GRT-07 HOMELAND-RAES	23,000	0	0	0	0
33192	HOMELAND SEC 07-BUNKER EQUIP	51,851	0	0	0	0
33193	HOMELAND SEC 07-POLICE	35,542	0	0	0	0
33194	HOMELAND SEC 08-POLICE	0	0	74,300	0	0
33195	HOMELAND SEC 08-FIRE	0	0	55,200	0	0
33196	HOMELAND SEC 09-FIRE	0	0	31,750	0	0
33431	STATE GRANT-TREE INVENTORY	16,982	0	0	0	0
33435	STATE GRANT-SKY ANGEL	2,812	0	0	0	0
33493	TEMA GRANT WOOLEN MILL DET	102,807	0	0	0	0
33494	STATE GRANT-SOCCER FIELD	55,000	0	5,000	0	0
33495	TDEC-FASTRACK FIDP	470,000	0	0	0	0
33496	TEMA GRANT 18 & EAST ST	835,000	0	1,025,000	0	0
33559	TDOT REIMB-DALTON PK	0	0	16,000	0	0
36110	INTEREST INCOME	67,865	10,000	2,000	0	0
36190	INTEREST-LGIP MOUSECREEK	2,953	0	0	0	0
36191	INTEREST-LGIP INMAN ST REALIGN	680	0	0	0	0
36330	AUCTION PROCEEDS	23,716	0	0	0	0
36332	SALE OF FIRE TRUCK-87 PUMPER	0	0	3,000	0	0
36333	SALE OF MDT'S	0	0	10,000	0	0
36335	SALE OF RESCUE EQUIPMENT	0	0	10,000	0	0
36810	TRANS-GENERAL FUND	1,499,500	294,200	110,900	344,200	344,200
36962	TRANS-STATE STREET AID	0	19,000	0	0	0
36963	TRANS FROM 2005 GIBF-D-4-A	179,893	0	35,193	0	0
36966	TRANS FROM MEILER	23,000	15,000	17,300	13,400	13,400
36969	TRANS FROM 2008 TMBF	0	0	9,262	0	0
36983	TML-REIMBURSE FOR VEHICLE	6,750	0	0	0	0
36991	REIMB-GUARDRAILS/SIGNS	0	0	1,995	0	0
36994	SUNDRY INCOME	15,312	0	0	0	0
36995	MAINSTREET-FIRST ST SQUARE PRJ	57,700	0	110,650	0	0
36997	DONATIONS-SOCCER	20,344	0	0	0	0
	<b>TOTAL REVENUES</b>	<b>3,490,707</b>	<b>338,200</b>	<b>1,517,550</b>	<b>357,600</b>	<b>357,600</b>
EXPENDITURES						
OBJECT CODE		2007-2008 ACTUAL	2008-2009 ORIGINAL BUDGET	2008-2009 AMENDED BUDGET	2009-2010 REQUESTED	2009-2010 REQUESTED
<b>GENERAL GOVERNMENT: 41110</b>						
939	SKY ANGEL PROJ-STATE GRANT	107,680	0	0	0	0
944	SETHRA EQUIPMENT	7,170	0	0	0	0
946	DEFIBRILLATORS	2,934	0	1,067	0	0
953	FIVE POINTS REVITALIZATION	0	0	5,900	0	0
954	FIRST ST SQUARE PROJECT	66,677	0	257,603	0	0
955	MEALS ON WHEELS VAN	7,500	0	0	0	0
956	CEMETERY ASSOCIATION	0	0	10,000	0	0
957	CITY PARKING LOTS-SURVEY	2,000	0	650	0	0
958	TRI-STATE EXHIBITION APPROP	0	0	50,000	0	0
	<b>Subtotal:</b>	<b>193,961</b>	<b>0</b>	<b>325,220</b>	<b>0</b>	<b>0</b>

<b>EXPENDITURES</b>						
OBJECT CODE		2007-2008 ACTUAL	2008-2009 ORIGINAL BUDGET	2008-2009 AMENDED BUDGET	2009-2010 REQUESTED	2009-2010 REQUESTED
<b>COMMUNITY DEVELOPMENT: 41710</b>						
779	HISTORIC PRESERV. GRANT EXP.	0	0	1,007	0	0
911	LOT CLEARING	0	0	0	0	0
921	BUILDING EXTERIOR REPAIRS	4,250	0	0	0	0
944	REPLACE INSPECTORS' VEH	16,481	0	0	0	0
945	EQUIPMENT	5,340	0	0	0	0
<b>Subtotal:</b>		<b>26,071</b>	<b>0</b>	<b>1,007</b>	<b>0</b>	<b>0</b>
<b>CITY-WIDE CPTR INFO SYSTEMS: 41990</b>						
255	ELEC. DOC. MGMT. (SETD)	410	0	9,590	0	0
256	SOFTWARE MAINTENANCE	0	0	101,400	0	0
283	TRAVEL & TRAINING	2,296	0	2,514	0	0
940	CITY-WIDE SYSTEM	145,315	294,200	112,797	294,200	294,200
953	GIS PROGRAM EXPENSES	62,248	0	48,800	0	0
954	LICENSE FEES	22,492	0	25,000	0	0
956	GIS FLYOVER	0	0	5,000	0	0
957	CSGC-SOFTWARE MAINTENANCE	3,000	0	0	0	0
958	A&F SOFTWARE MAINTENANCE	20,988	0	0	0	0
959	PW-SOFTWARE MAINTENANCE	14,000	0	0	0	0
<b>Subtotal:</b>		<b>270,749</b>	<b>294,200</b>	<b>305,101</b>	<b>294,200</b>	<b>294,200</b>
<b>POLICE DEPARTMENT: 42100</b>						
944	PATROL VEHICLES	244,127	0	17,623	0	0
945	HOMELAND SEC-TRUCK	24,510	0	0	0	0
946	HOMELAND SEC-PPE	3,531	0	0	0	0
947	HOMELAND SEC-SWAT	7,500	0	0	0	0
951	POLICE RADIOS-08 HOMELAND SEC	0	0	74,300	0	0
959	RED LIGHT CAMERA	736	0	0	0	0
<b>Subtotal:</b>		<b>280,404</b>	<b>0</b>	<b>91,923</b>	<b>0</b>	<b>0</b>
<b>FIRE DEPARTMENT: 42200</b>						
923	NEW TRAINING TOWER	1,413	0	581	0	0
941	BUNKER GEAR EQUIPMENT	64,814	0	0	0	0
946	EXTRICATION/RESCUE EQUIPMENT	49,940	0	10,060	0	0
948	COMPUTER EQUIPMENT	1,894	0	106	0	0
949	TRUCK EQUIPMENT	7,729	0	17,292	0	0
955	#1 FIREHALL OFFICE RENOVATION	1,630	0	1,004	0	0
956	RADIOS	5,728	0	6,772	0	0
957	FIRE PUMPER REPLACEMENT	221,650	0	206,197	0	0
958	ISO FIREFIGHTING EQUIPMENT	12,584	0	22,416	0	0
959	HAZMAT EQUIPMENT	6,683	0	18,317	0	0
960	STATION 1 HAVAC	60,378	0	0	0	0
961	BREATHING APPARATUS	18,335	0	1,664	0	0
962	COMMUNICATION UPGRADE-BEAN	0	0	11,425	0	0
963	RAES DETECTION UNIT	23,000	0	0	0	0
964	STATION 2 DRIVEWAY	0	0	5,000	0	0
965	WELLNESS CENTER EQUIPMENT	0	0	21,700	0	0
966	FIRE RADIOS	0	0	58,775	0	0
967	HOMELAND SEC EQUIP/RADIOS	0	0	31,750	0	0
<b>Subtotal:</b>		<b>475,778</b>	<b>0</b>	<b>413,059</b>	<b>0</b>	<b>0</b>

EXPENDITURES						
OBJECT CODE		2007-2008 ACTUAL	2008-2009 ORIGINAL BUDGET	2008-2009 AMENDED BUDGET	2009-2010 REQUESTED	2009-2010 REQUESTED
<b>PUBLIC WORKS-OPERATIONS: 43110</b>						
921	PUBLIC WORKS ROOF/BLDG.	70,174	0	0	0	0
929	SAFE ROUTE SURVEY	11,680	0	0	0	0
931	ANNUAL ST. PAVING - SECONDARY	286,152	0	0	0	0
936	DRAINAGE	13,805	0	0	0	0
947	TRAILER	1,850	0	0	0	0
950	DUMP TRUCK	1,178	0	0	0	0
952	ENGINEER TAMP PROGRAM	0	0	0	0	0
953	DETENTION PONDS	1,901,485	0	1,440,000	0	0
954	GEORGETOWN/25TH INTERS. IMPR	13,361	0	0	0	0
957	LED SIGNAL PROJ-MAINSTREET	0	0	7,296	0	0
958	WILDWOOD DETENTION POND	23,699	0	20,100	0	0
959	SIGN SHOP VEHICLE	50,079	0	0	0	0
961	MOUSE CREEK BRIDGE	28,456	0	0	0	0
963	GRANT-TREE INVENTORY	0	0	0	0	0
964	GUARD-RAIL PROJECTS	73,845	0	7,965	0	0
965	BLYTHE FERRY RD CULVERT	24,195	0	0	0	0
966	FREEWILL RD CULVERT REPLAC.	99,928	0	0	0	0
967	SIDEWALKS	9,212	0	18,788	0	0
968	MOUSE CREEK ROAD ENGINEERING	0	0	0	0	0
969	PARKER ST WIDENING AT OMS	0	0	28,000	0	0
970	ROADSCAPES GRANT MATCH	0	0	19,000	0	0
971	CITY-WIDE ITS SYSTEM	0	0	18,000	0	0
972	PW BLDG PROPERTY SURVEY	0	0	4,532	0	0
<b>Subtotal:</b>		<b>2,609,099</b>	<b>0</b>	<b>1,563,681</b>	<b>0</b>	<b>0</b>
<b>PUBLIC WORKS-STATE STREET AID: 43190</b>						
931	PAVING MATERIALS	0	19,000	64,082	0	0
934	MAJOR DRAINAGE-SSA	9,500	0	121,003	0	0
939	SIDEWALKS-SSA	806	0	4,533	0	0
965	BLYTHE FERRY ROAD CULVERT	38,113	0	0	0	0
966	FREEWILL ROAD CULVERT	14,590	0	0	0	0
<b>Subtotal:</b>		<b>63,009</b>	<b>19,000</b>	<b>189,618</b>	<b>0</b>	<b>0</b>
<b>ANIMAL SHELTER: 44110</b>						
944	VEHICLE	28,390	15,000	17,300	0	0
945	TELEPHONE SYSTEM	0	0	5,000	0	0
948	COMPUTER SOFTWARE AND EQUIP	3,425	0	1,075	0	0
<b>Subtotal:</b>		<b>31,815</b>	<b>15,000</b>	<b>23,375</b>	<b>0</b>	<b>0</b>

<b>EXPENDITURES</b>						
OBJECT CODE		2007-2008 ACTUAL	2008-2009 ORIGINAL BUDGET	2008-2009 AMENDED BUDGET	2009-2010 REQUESTED	2009-2010 REQUESTED
<b>PARKS &amp; RECREATION: 44420</b>						
936	NE REC- IMPROVEMENTS	14,971	0	0	0	0
938	WATERVILLE - BLDG. IMPR.	4,218	0	2,100	0	0
941	PLAYGROUND EQUIPMENT	3,950	0	0	0	0
946	REC-REEL MOWER/TRAILER	0	0	15,000	0	0
948	N.E. PROJ. ARCH./ENGINEERING	6,000	0	0	0	0
952	SKATE BOARD PARK	25,125	0	21,170	0	0
960	SCCC POOL FILTERS	1,605	0	0	0	0
962	CHER. SPRINGS - GOLF CARTS	59,540	0	0	0	0
964	TINSLEY PARK RENOVATIONS	211,349	0	0	0	0
965	N.E. RECR. MASTERPLAN PHASE III	117,566	0	0	0	0
967	N.E. RECR. IMPR.(W&S DONATIONS)	2,891	0	0	0	0
970	SOCCER DRIVEWAY	39,389	0	0	0	0
971	JOHNSTON GAZEBO	10,596	0	0	0	0
972	SOCCER FIELD	123,813	0	5,000	0	0
973	WATERVILLE IRRIGATION SYSTEM	0	0	8,400	0	0
<b>Subtotal:</b>		<b>621,013</b>	<b>0</b>	<b>51,670</b>	<b>0</b>	<b>0</b>
<b>CHEROKEE SPRINGS: 44800</b>						
931	DALTON PIKE WIDENING	0	0	10,500	0	0
<b>Subtotal:</b>		<b>0</b>	<b>0</b>	<b>10,500</b>	<b>0</b>	<b>0</b>
<b>AIRPORT: 52510</b>						
767	TRANSF-TO AIRPORT-GR.MATCH	50,000	0	0	0	0
<b>Subtotal:</b>		<b>50,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TRANSFERS: 51600</b>						
760	TRANS. TO GRNWAY-GRANT MATCH	30,000	0	12,000	142,000	142,000
<b>Subtotal:</b>		<b>30,000</b>	<b>0</b>	<b>12,000</b>	<b>142,000</b>	<b>142,000</b>
	<b>TOTAL EXPENDITURES</b>	<b>4,651,899</b>	<b>328,200</b>	<b>2,987,154</b>	<b>436,200</b>	<b>436,200</b>

## **Sales Tax Capital Projects Fund**

### **Organization Chart:**

No personnel are funded out of this fund.

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

This fund is used to account for the proceeds of a one-half cent sales tax approved by the voters on March 10, 2009. The sales tax applies only to sales within the corporate limits of Cleveland and is to be divided with the City receiving two-thirds of the proceeds and the City Schools receiving one-third of the proceeds. All proceeds are designated for Capital Projects of each entity.

CITY OF CLEVELAND						
<b>FUND #315 - SALES TAX CAPITAL PROJECTS FUND</b>						
<b>REVENUES</b>						
OBJECT CODE		2007-2008 ACTUAL	2008-2009 ORIGINAL BUDGET	2008-2009 AMENDED BUDGET	2009-2010 REQUESTED	2009-2010 PROPOSED
31610	LOCAL SALES TAX	0	0	630,000	4,500,000	4,500,000
36110	INTEREST	0	0	0	0	0
<b>TOTAL REVENUES</b>		<b>0</b>	<b>0</b>	<b>630,000</b>	<b>4,500,000</b>	<b>4,500,000</b>
<b>EXPENDITURES</b>						
OBJECT CODE		2007-2008 ACTUAL	2008-2009 ORIGINAL BUDGET	2008-2009 AMENDED BUDGET	2009-2010 REQUESTED	2009-2010 PROPOSED
<b>Capital outlay:</b>						
<b>41810 GENERAL GOVERNMENT</b>						
921	CITY CAPITAL PROJECTS	0	0	420,000	3,000,000	3,000,000
<b>44900 CITY SCHOOLS</b>						
921	SCHOOL CAPITAL PROJECTS	0	0	210,000	1,500,000	1,500,000
<b>TOTAL EXPENDITURES</b>		<b>0</b>	<b>0</b>	<b>630,000</b>	<b>4,500,000</b>	<b>4,500,000</b>

## **2007 Bradley County Capital Outlay Note Fund**

### **Organization Chart:**

No personnel are funded out of this fund.

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

This fund is used to account for approximately \$2.3 million which is the city's share of notes issued by Bradley County to fund the public school system's capital improvement needs. These proceeds were used for the construction of the new Mayfield Elementary.

This fund was closed in FY 2008.

CITY OF CLEVELAND						
<b>FUND #323 - 2007 BRADLEY COUNTY CAPITAL OUTLAY NOTE FUND</b>						
<b>REVENUES</b>						
OBJECT CODE		2007-2008 ACTUAL	2008-2009 ORIGINAL BUDGET	2008-2009 AMENDED BUDGET	2009-2010 REQUESTED	2009-2010 PROPOSED
36110	INTEREST	8,864	0	0	0	0
	<b>TOTAL REVENUES</b>	<b>8,864</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXPENDITURES</b>						
<b>DEPARTMENT # 44900</b>						
OBJECT CODE		2007-2008 ACTUAL	2008-2009 ORIGINAL BUDGET	2008-2009 AMENDED BUDGET	2009-2010 REQUESTED	2009-2010 PROPOSED
<b>Capital outlay and debt service:</b>						
923	MAYFIELD ELEMENTARY	1,412,534	0	0	0	0
	<b>TOTAL EXPENDITURES</b>	<b>1,412,534</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## **2005 D-4-A General Improvement Bond Fund**

### **Organization Chart:**

No personnel are funded out of this fund.

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

This fund is used to account for the proceeds of an \$18.5 Million General Improvement Bond with \$10 Million for school improvements and improvements on the roads for the new Mayfield Elementary, \$6.8 Million for a new Police Service Center and Fire Hall located at Freewill Road, and \$1.6 Million used for public works projects and to purchase new equipment.

This fund was closed in FY 2009.

CITY OF CLEVELAND						
<b>FUND #334 - 2005 D-4-A GENERAL IMPROVEMENT BOND FUND</b>						
<b>REVENUES</b>						
OBJECT CODE		2007-2008 ACTUAL	2008-2009 ORIGINAL BUDGET	2008-2009 AMENDED BUDGET	2009-2010 REQUESTED	2009-2010 PROPOSED
36110	INTEREST INCOME	27,086	0	3,800	0	0
	<b>TOTAL REVENUES</b>	<b>27,086</b>	<b>0</b>	<b>3,800</b>	<b>0</b>	<b>0</b>
<b>EXPENDITURES</b>						
OBJECT CODE		2007-2008 ACTUAL	2008-2009 ORIGINAL BUDGET	2008-2009 AMENDED BUDGET	2009-2010 REQUESTED	2009-2010 PROPOSED
<b>42100</b>	<b>POLICE</b>					
912	POLICE SERVICE CTR CONST.	48,516	0	0	0	0
<b>Subtotal:</b>		<b>48,516</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>43110</b>	<b>PUBLIC WORKS IMPRVMENTS</b>					
931	DALTON PIKE INTERSECTION	0	0	41,500	0	0
933	N. LEE INTERSECTION	0	0	34,000	0	0
935	PARKWOOD TRAIL	0	0	23,000	0	0
937	PAUL HUFF RESURFACING	0	0	251,291	0	0
<b>Subtotal:</b>		<b>0</b>	<b>0</b>	<b>349,791</b>	<b>0</b>	<b>0</b>
<b>42200</b>	<b>FIRE DEPARTMENT</b>					
911	FIRE HALL LAND ACQ.	0	0	0	0	0
929	FREEWILL ROAD STATION	0	0	0	0	0
<b>Subtotal:</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>44900</b>	<b>CITY SCHOOLS</b>					
923	MAYFIELD ELEMENTARY	40,435	0	0	0	0
925	ROOFS	0	0	12,409	0	0
926	HVAC/GEOTHERMAL-CHS	0	0	26,244	0	0
927	HVAC-STUART	0	0	15,774	0	0
931	MAYFIELD SCHOOL RD IMPR	226,320	0	168,117	0	0
<b>Subtotal:</b>		<b>266,755</b>	<b>0</b>	<b>222,544</b>	<b>0</b>	<b>0</b>
<b>51600</b>	<b>TRANSFERS</b>					
761	TRANSFER TO CIP	179,893	0	41,080	0	0
<b>Subtotal:</b>		<b>179,893</b>	<b>0</b>	<b>41,080</b>	<b>0</b>	<b>0</b>
	<b>TOTAL EXPENDITURES</b>	<b>495,164</b>	<b>0</b>	<b>613,415</b>	<b>0</b>	<b>0</b>

## **2007 General Improvement Bond Fund**

### **Organization Chart:**

No personnel are funded out of this fund.

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

This fund is used to account for the proceeds of a \$6.1 Million General Improvement Bond and a \$500,000 energy loan from the State of Tennessee. All proceeds were used for the new Mayfield Elementary, Arnold Elementary, and the Cleveland High School Track.

This fund was closed in FY2008.

CITY OF CLEVELAND						
<b>FUND #335 - 2007 GENERAL IMPROVEMENT BOND FUND</b>						
<b>REVENUES</b>						
OBJECT CODE		2007-2008 ACTUAL	2008-2009 ORIGINAL BUDGET	2008-2009 AMENDED BUDGET	2009-2010 REQUESTED	2009-2010 PROPOSED
36110	INTEREST INCOME	3,196	0	0	0	0
36320	SALE OF MAYFIELD SCHOOL	850,000	0	0	0	0
	<b>TOTAL REVENUES</b>	<b>853,196</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXPENDITURES</b>						
OBJECT CODE		2007-2008 ACTUAL	2008-2009 ORIGINAL BUDGET	2008-2009 AMENDED BUDGET	2009-2010 REQUESTED	2009-2010 PROPOSED
<b>44900</b>	<b>CITY SCHOOLS</b>					
922	ENERGY LOAN-MAYFIELD GEO	500,000	0	0	0	0
923	MAYFIELD ELEMENTARY	1,304,656	0	0	0	0
925	CHS TRACK	24,499	0	0	0	0
926	CLOSING COST	6,275	0	0	0	0
<b>Subtotal:</b>		<b>1,835,430</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>49400</b>	<b>DEBT SERVICE</b>					
635	INTEREST EXPENSE	11,980	0	0	0	0
<b>Subtotal:</b>		<b>11,980</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>51600</b>	<b>TRANSFERS</b>					
502	TRANSFER TO SCHOOL FUND	207,501	0	0	0	0
<b>Subtotal:</b>		<b>207,501</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>TOTAL EXPENDITURES</b>	<b>2,054,911</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## **2008 TMBF Note Fund**

### **Organization Chart:**

No personnel are funded out of this fund.

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

This fund is used to account for the proceeds of a loan from the Tennessee Municipal Bond Fund in the amount of \$2,900,000. Proceeds are being used for an addition to and renovation of the Cleveland Bradley Public Library, improvements to the science wing and wrestling center at Cleveland High School, buses and replacement of the heat and air system at Stuart Elementary.

CITY OF CLEVELAND						
<b>FUND #330 - 2008 TMBF NOTE FUND</b>						
<b>REVENUES</b>						
OBJECT CODE		2007-2008 ACTUAL	2008-2009 ORIGINAL BUDGET	2008-2009 AMENDED BUDGET	2009-2010 REQUESTED	2009-2010 PROPOSED
36110	INTEREST INCOME	90	0	5,000	0	0
36930	SALE OF NOTES	951,300	0	1,948,700	0	0
	<b>TOTAL REVENUES</b>	<b>951,390</b>	<b>0</b>	<b>1,953,700</b>	<b>0</b>	<b>0</b>
<b>EXPENDITURES</b>						
OBJECT CODE		2007-2008 ACTUAL	2008-2009 ORIGINAL BUDGET	2008-2009 AMENDED BUDGET	2009-2010 REQUESTED	2009-2010 PROPOSED
<b>44800</b>	<b>LIBRARY</b>					
921	LIBRARY EXPANSION	0	0	1,800,000	0	0
<b>Subtotal:</b>		<b>0</b>	<b>0</b>	<b>1,800,000</b>	<b>0</b>	<b>0</b>
<b>44900</b>	<b>CITY SCHOOLS</b>					
921	WRESTLING BUILDING	90,738	0	0	0	0
922	SCIENCE BUILDING-CHS	76,755	0	61,972	0	0
923	STUART HVAC SYSTEM	306,087	0	193,913	0	0
924	BUSES	0	0	346,063	0	0
<b>Subtotal:</b>		<b>473,580</b>	<b>0</b>	<b>601,948</b>	<b>0</b>	<b>0</b>
<b>49600</b>	<b>ISSUANCE COST</b>					
501	NOTE ISSUANCE	20,300	0	0	0	0
<b>Subtotal:</b>		<b>20,300</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>51600</b>	<b>ISSUANCE COST</b>					
760	TRANSFER TO CIP	0	0	9,262	0	0
<b>Subtotal:</b>		<b>0</b>	<b>0</b>	<b>9,262</b>	<b>0</b>	<b>0</b>
	<b>TOTAL EXPENDITURES</b>	<b>493,880</b>	<b>0</b>	<b>2,411,210</b>	<b>0</b>	<b>0</b>

## **2008 TMBF Note Fund (County Portion)**

### **Organization Chart:**

No personnel are funded out of this fund.

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

This fund is used to account for the proceeds of a loan from the Tennessee Municipal Bond Fund in the amount of \$1,812,700. Proceeds are being used for an addition to and renovation of the Cleveland Bradley Public Library and this represents the County share of the costs. This debt will be repaid by Bradley County.

CITY OF CLEVELAND						
<b>FUND #331 - 2008 TMBF NOTE FUND (COUNTY PORTION)</b>						
<b>REVENUES</b>						
OBJECT CODE		2007-2008 ACTUAL	2008-2009 ORIGINAL BUDGET	2008-2009 AMENDED BUDGET	2009-2010 REQUESTED	2009-2010 PROPOSED
36930	SALE OF NOTES	0	0	1,812,700	0	0
	<b>TOTAL REVENUES</b>	<b>0</b>	<b>0</b>	<b>1,812,700</b>	<b>0</b>	<b>0</b>
<b>EXPENDITURES</b>						
OBJECT CODE		2007-2008 ACTUAL	2008-2009 ORIGINAL BUDGET	2008-2009 AMENDED BUDGET	2009-2010 REQUESTED	2009-2010 PROPOSED
<b>44800</b>	<b>LIBRARY</b>					
921	LIBRARY EXPANSION	0	0	1,800,011	0	0
<b>Subtotal:</b>		<b>0</b>	<b>0</b>	<b>1,800,011</b>	<b>0</b>	<b>0</b>
<b>49600</b>	<b>ISSUANCE COST</b>					
501	NOTE ISSUANCE	0	0	12,689	0	0
<b>Subtotal:</b>		<b>0</b>	<b>0</b>	<b>12,689</b>	<b>0</b>	<b>0</b>
	<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>1,812,700</b>	<b>0</b>	<b>0</b>

## **H &CD Urban Development Action Grant Fund**

### **Organization Chart:**

No personnel are funded out of this fund.

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

This fund generates loan repayment revenue from a previous Urban Development Action Grant. Grant funds and loan repayments provide housing rehabilitation assistance to low income homeowners who occupy the houses.

CITY OF CLEVELAND						
FUND #311 - H & CD URBAN DEV. ACTION GRANT						
REVENUES						
OBJECT CODE		2007-2008 ACTUAL	2008-2009 ORIGINAL BUDGET	2008-2009 AMENDED BUDGET	2009-2010 REQUESTED	2009-2010 PROPOSED
34810	PROGRAM INCOME-UDAG	1	0	0	0	0
	<b>TOTAL REVENUES</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
EXPENDITURES						
DEPARTMENT # 46100						
OBJECT CODE		2007-2008 ACTUAL	2008-2009 ORIGINAL BUDGET	2008-2009 AMENDED BUDGET	2009-2010 REQUESTED	2009-2010 PROPOSED
743	REHAB PROJECTS	0	0	191	0	0
761	TRANS-CIP SHEPHARD FIELD	0	0	0	0	0
	<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>191</b>	<b>0</b>	<b>0</b>

## **H &CD Rehabilitation Fund**

### **Organization Chart:**

No personnel are funded out of this fund.

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

This fund generates loan repayment revenue from previous housing rehabilitation grants. That revenue is used as part of the local match for further THDA HOUSE Grants. Revenue generated in this fund must be used to benefit low-to-moderate income homeowners on projects that principally benefit lower income persons.

CITY OF CLEVELAND						
<b>FUND #312 - H &amp; CD REHAB</b>						
<b>REVENUES</b>						
OBJECT CODE		2007-2008 ACTUAL	2008-2009 ORIGINAL BUDGET	2008-2009 AMENDED BUDGET	2009-2010 REQUESTED	2009-2010 PROPOSED
34810	OTHER INCOME-REHAB	0	0	0	0	0
36110	INTEREST INCOME	4	0	0	0	0
	<b>TOTAL REVENUES</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXPENDITURES</b>						
<b>DEPARTMENT # 46200</b>						
OBJECT CODE		2007-2008 ACTUAL	2008-2009 ORIGINAL BUDGET	2008-2009 AMENDED BUDGET	2009-2010 REQUESTED	2009-2010 PROPOSED
741	BAD DEBT EXPENSE	6,210	0	0	0	0
743	REHAB PROJECTS	161	0	0	0	0
	<b>TOTAL EXPENDITURES</b>	<b>6,371</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

# **Tennessee Housing Development Agency Home Grant Fund**

## **Organization Chart:**

No personnel are funded out of this fund.

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

This fund is used to account for grants received from the Tennessee Housing Development Agency for housing rehabilitation in the community.

The THDA Home Grant provided rehabilitation for 9 homes city wide. The city received a \$239,020 grant with no match required by the city.

CITY OF CLEVELAND						
<b>FUND #317 - THDA HOME GRANT</b>						
<b>REVENUES</b>						
OBJECT CODE		2007-2008 ACTUAL	2008-2009 ORIGINAL BUDGET	2008-2009 AMENDED BUDGET	2009-2010 REQUESTED	2009-2010 PROPOSED
33113	2003 HOME PROGRAM	0	0	0	0	0
	<b>TOTAL REVENUES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXPENDITURES</b>						
<b>DEPARTMENT # 46240</b>						
OBJECT CODE		2007-2008 ACTUAL	2008-2009 ORIGINAL BUDGET	2008-2009 AMENDED BUDGET	2009-2010 REQUESTED	2009-2010 PROPOSED
<b>2003 HOME PROG HOUSING</b>						
254	HOUSING INSPECTION	0	0	0	0	0
256	ADMINISTRATION	0	0	0	0	0
791	HOUSING REHAB	1,529	0	0	0	0
<b>Subtotal:</b>		<b>1,529</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>TOTAL EXPENDITURES</b>	<b>1,529</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## **Enterprise Funds**

Enterprise Funds are used to account for the acquisition, operation and maintenance of governmental facilities and services that are entirely or predominantly self-supporting by user charges. The operations of Enterprise Funds are accounted for in such a manner as to show a profit or loss similar to comparable private enterprises.

**Cleveland Municipal Airport Authority:** This fund is used to create and establish a Municipal Airport Authority to fulfill the aviation needs of the community.

**Brush Chipping Fund:** This fund accounts for the revenues and expenses for the brush chipping operation funded by the city of Cleveland and the cities of Athens, Collegedale, East Ridge, Signal Mountain, and Sweetwater.

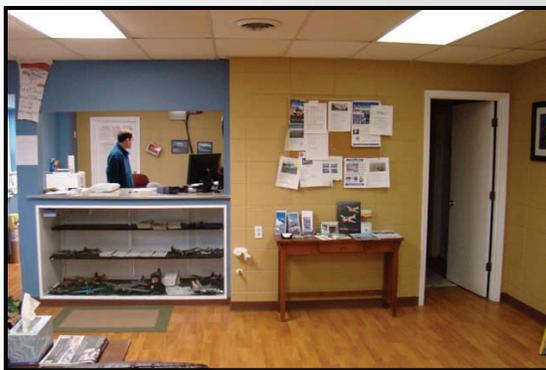
**Cleveland Utilities-Electric System:** This fund is used to account for the provision of electric service to the residents of the City. All activities necessary to provide such service are accounted for in this fund, including, but not limited to, administration, operation, maintenance, financing, billing and collection.

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

# CLEVELAND MUNICIPAL AIRPORT AUTHORITY



Airport Authority Members (Left to Right): LeRoy Rymer, Jr., Lynn DeVault, Lou Patten, Verrill Norwood and Mike McCoy.



Terminal Lobby

## *Cleveland Municipal Airport Fund*

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

The Cleveland City Council on September 13, 2004, approved an ordinance creating and establishing a Municipal Airport Authority (MAA) for the City of Cleveland, which consists of five commissioners. The appointed commissioners were designated to serve for terms of one, two, three, four, and five years, respectively. The commissioners, as provided by Tennessee Code Annotated, were required to take and certify oaths of office and submit an application for incorporation to the State with certain required documentation. The Authority was vested with all authority to control and regulate any and all operations of any Municipal Airport located in the corporate jurisdiction of the City of Cleveland. The Authority comes under the “Sunshine Law” which means that notification for all meetings must be given to the public and the business of the Authority must be conducted in public.

The main objective of forming the new Authority was to better fulfill the aviation needs of the community. This includes up-grading the present airport facility (Hardwick Field) or providing a new facility. For many years, much time and energy had been spent trying to reach these goals. However, the endeavor of the new Authority is to work with the state to examine every opportunity and means available to make aviation progress in Cleveland.

In 2004, a consulting firm had to be selected to provide services for the State funded runway overlay project for Hardwick Field Airport. It was to the city’s advantage, while in this process, to select a firm for future projects that could occur over the next five years, including a master plan, environmental assessment, design, expansion of a possible new airport, etc. A Consultant Selection Committee, consisting of the city manager, public works director, and chairman of the former airport commission, went through a very extensive process for choosing the highest ranking firm. The recommended firm was HMB Professional Engineers, Inc. The new Airport Authority approved the city’s recommendation at their October 8, 2004, meeting for a five year contract.

In addition to the runway overlay project, the Authority authorized the consulting firm to prepare a master plan for developing a new general aviation airport. After the master plan, an environmental assessment study was to be completed. The Bradley-Cleveland Chamber of Commerce entered into an agreement to pay for the master plan and the city agreed to fund the environmental assessment. It was agreed that the Chamber would be reimbursed, which transpired in 2007.

In 2006, it became necessary for the Authority to select a new consulting firm for the continuation of the proposed airport needs when HMB Consultants decided to discontinue providing services within the State of Tennessee. After the appointed consulting firm review committee examined and analyzed the qualifying applicants, a recommendation was given to the Authority, and they passed a resolution assigning the HMB contract to PDC Consultants.

The new consulting firm recently completed the Environmental Assessment, which was a much quicker process than everyone expected. Environmentally, the Authority has gone through a process that normally, at a minimum, takes one year to complete. It typically takes another four to five months to get all of the paperwork and land acquisition completed. The consultants started this process on March 1, 2007, and the environmental assessment was complete by November, 2007. PDC is currently working on Phase II Environmental Permitting and Engineering for the new airport location.

The Authority continues to be responsible for all maintenance and upkeep of the present facility. The State provides an annual \$13,000 grant for general maintenance items for the existing airport. The Authority is using the services of the Public Works, Landscaping Maintenance Division, for mowing, brush clearing, and herbicide treatment needs, etc. Also, the Public Works general maintenance supervisor works in other aspects of maintenance needs, including lighting, general maintenance, plumbing, security fencing, as well as electric gate problems which occur from time to time.

One of the main accomplishments for the Authority was to execute a Fixed Based Operator (FBO) agreement. This was completed and approved at the October 21, 2005, meeting. Minimum Operating Standards were also approved at this meeting. In 2007, it became necessary for the Authority to secure a new FBO. The Authority went through a process of advertising, requesting qualifications, and accepting applications for a new FBO. Crystal Air was the Authority's final selection and they entered into an agreement on May 1, 2007, and are currently taking care of business on a daily basis. After coming on board, they immediately began an endeavor to up-grade the general, overall appearance of the airport, including the lobby and hangar areas. They mainly concentrated on safety issues as well as complying with state standards and regulations.

The Authority continues to work toward completion of the new airport for Cleveland/Bradley County. It was after much research by consultants, public meetings, discussion, and debate that the South New Tasso site was selected and is presently being developed. State funded grants for the on-going development are as follows (90/10% matching funds):

- Master Plan - \$85,105 (city cost only)
- Environmental Assessment \$ 220,000
- Environmental Assessment Preliminary Engineering \$ 310,000
- Property Acquisition (1<sup>st</sup> Allocation) \$4,739,450
- Property Acquisition (2<sup>nd</sup> Allocation) \$3,390,000
- Phase II Environmental Permitting & Engineering \$1,065,000
- Phase III Final Design & Engineering \$1,600,000

After a professional, certified appraiser was hired, property owners negotiated with Authority members for the sale of their property and land options were obtained. A total of seven properties were involved and all have been processed and closed out. The Authority now owns all the properties necessary for the new airport site.

There are three engineering phases in the new airport process, 1) preliminary, 2) design (permitting), and 3) final design. The preliminary engineering and permitting phases have been completed. PDC had all of the data they needed to enter into the final design phase. The Authority obtained a fully executed contract with the state for this phase and the consultants are currently working on design engineering and meeting with the MAA in work sessions to speed up this process. The final design will determine what the airport will look like when completed. Due to the Federal Stimulus Plan, PDC is speeding up the engineering portion of the project so the design will be finished and be in position for federal money if it becomes available.

Phase II entailed a lot of permitting challenges. Requirements included a Section 106, approval from the Tennessee Historical Commission, obtaining a 29A from TVA, etc. It also had to be determined if it was possible to do on-site wetland mitigation or if it was necessary to go somewhere else. It was however determined that mitigation would have to be done at another location and the Sequatchie Valley Wetland Mitigation Site in Marion County, Tennessee, was chosen.

Decisions regarding the Tasso Road relocation had to be addressed. The Authority and consultants are currently working with Bradley County officials in order to resolve this. Over the past year, with the exception of a drill rig for core drilling, there was not much dirt moving or construction activity. However, that will change over the next two years as Phase III is all about construction with the goal being the final design of the new Cleveland Airport.

The Authority continues to work with state officials toward the completion of the new general aviation airport. It has been a long journey and it will not end until the day our citizens are invited to join in the “Grand Opening” celebration of the new Cleveland Airport.

EXPENDITURE SUMMARY	FY 2008 Actual	FY 2009 Budgeted	FY 2010 Proposed	Percentage Increase
Personnel Expenditures	\$0	\$0	\$0	0%
Operating Expenditures	\$154,380	\$79,900	\$68,000	-15%
Capital Outlay & Debt Service	\$51,631	\$10,000	\$0	-100%
Total Expenditures	\$206,011	\$89,900	\$68,000	-24%

***Goals and Objectives:***

- Complete Phase III Final Design & Engineering
- Continue to obtain community involvement in the present airport.
- Obtain joint cooperation with city and county governments for future airport needs.
- Resolve the re-location of Tasso Road with Bradley County.
- Continue to maintain the present airport property.

***Performance Measures:***

Measure Description	FY2007 (Actual)	FY2008 (Actual)	FY2009 (Estimated)	FY2010 (Projected)
Number of days mowed	18	16	18	18
Number of herbicide treatments	3	3	3	3
Number of lighting inspections performed by Cleveland Utilities maintenance crews	24	24	24	24
Number of inspections by state departments	3	3	3	3
Number of state grant projects completed	3	2	6	3
Number of Non Directional Beacon (NDB) technical and state inspections	4	6	5	5
Number of NDB routine maintenance site inspections	12	12	13	12
Number of Non Directional Beacon (NDB) emergency call-outs	4	5	8	5
Number of hangars (including city hangar)	21	21	21	21
Number of public meetings held by Airport Authority	14	13	11	12

CITY OF CLEVELAND						
FUND #128 CLEVELAND MUNICIPAL AIRPORT AUTHORITY						
REVENUES						
OBJECT CODE		2007-2008 ACTUAL	2008-2009 ORIGINAL BUDGET	2008-2009 AMENDED BUDGET	2009-2010 REQUESTED	2009-2010 PROPOSED
33491	STATE MAINTENANCE GRANTS	21,169	10,000	21,900	10,000	10,000
33492	STATE/FED GRANT-LAND OPTIONS	6,993,364	0	0	0	0
33493	STATE/RUNWAY OVERLAY	22,340	0	0	0	0
33495	STATE/BEACON/WINDSOCK	14,760	0	0	0	0
33496	STATE/ENGINEERING CONSULTANTS	103,380	0	0	0	0
33497	STATE/ENVIRONMENTAL ASSMT.	244,250	0	0	0	0
33498	PHASE II-PERMITTING/ENGINEERING	464,387	0	0	0	0
35000	CONTRIBUTED CAPITAL	158,325	0	0	13,000	13,000
36110	INTEREST INCOME	7,113	200	200	200	200
36961	TRANSFER FROM GEN FUND	24,065	34,000	34,000	34,000	34,000
36962	TRANSFER FROM CIP	50,000	0	0	0	0
37512	AVIATION GASOLINE	301	500	500	500	500
37515	HANGER RENTALS	12,480	10,300	10,300	10,300	10,300
	<b>TOTAL REVENUES</b>	<b>8,115,934</b>	<b>55,000</b>	<b>66,900</b>	<b>68,000</b>	<b>68,000</b>
EXPENDITURES						
DEPARTMENT #43110						
OBJECT CODE		2007-2008 ACTUAL	2008-2009 ORIGINAL BUDGET	2008-2009 AMENDED BUDGET	2009-2010 REQUESTED	2009-2010 PROPOSED
<b>Operating Expenditures:</b>						
211	POSTAGE/SHIPPING EXPENSE	173	300	300	300	300
228	LIGHTING MAINTENANCE	18,875	6,000	6,000	6,000	6,000
237	ADVERTISING	262	1,000	1,000	1,000	1,000
241	UTILITIES/PHONE EXPENSE	958	1,800	1,800	1,800	1,800
252	LEGAL SERVICES	1,193	3,500	3,500	3,500	3,500
254	AIRPORT MASTER PLAN	85,105	0	0	0	0
256	NDB CONTRACTS	2,400	2,400	2,400	2,400	2,400
259	WEATHER SATELLITE FEE	1,876	1,900	1,900	1,900	1,900
266	BUILDING MAINTENANCE	13,896	13,500	13,500	13,500	13,500
267	GROUNDS MAINTENANCE	7,242	10,500	10,500	10,500	10,500
283	TRAVEL & TRAINING	0	3,500	3,500	3,500	3,500
322	FUEL DISPENSER	0	0	11,900	0	0
513	INSURANCE	186	300	300	300	300
540	DEPRECIATION EXPENSE	22,097	0	23,000	23,000	23,000
599	MISCELLANEOUS	117	300	300	300	300
	<b>Subtotal:</b>	<b>154,380</b>	<b>45,000</b>	<b>79,900</b>	<b>68,000</b>	<b>68,000</b>
<b>Capital outlay and debt service:</b>						
912	PROFESSIONAL SERVICE/SURVEYS	4,235	0	0	0	0
931	OVERLAY PROJECT	40,464	0	0	0	0
941	ROTATING BEACON & WINDSOCK	6,932	0	0	0	0
946	GRANT MATCH	0	10,000	10,000	0	0
	<b>Subtotal:</b>	<b>51,631</b>	<b>10,000</b>	<b>10,000</b>	<b>0</b>	<b>0</b>
	<b>TOTAL EXPENDITURES</b>	<b>206,011</b>	<b>55,000</b>	<b>89,900</b>	<b>68,000</b>	<b>68,000</b>

# BRUSH CHIPPING



## ***Brush Chipping Fund***

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

Beginning in FY2010, no personnel are funded out of this fund. For the last nine years, the Public Works Department's Brush Chipping Division has been operated by personnel from the Solid Waste Management Division. Staff, who operated the machinery, were reimbursed by the Brush Chipping Fund for time spent on travel, setup and chipping. This enterprise fund was started as a joint project through intergovernmental agreements with the cities of Athens, East Ridge, Signal Mountain, and Collegedale. Sweetwater has also been a participant for a portion of this project.

At the time these cities entered into the initial agreement, there were no options for contracted services available. During the nine years of the chipping endeavor, outside companies and contractors became interested in the brush chipping enterprise. What started out small grew extensively over this period of time. Over the past several years, the cities have reviewed the fund to determine if the chipper should be replaced or, most recently, to consider if an outside contractor can provide a better service for the cities. Based upon discussions with vendors, it was determined that the service could be bid and possibly decrease the cost for all cities. In January 2009, the City Council approved a bid that would begin contracting brush chipping with an outside vendor at a lower price.

Each city will now be responsible for contracting directly with the vendor. The cities have agreed to keep the chipper for a short period of time, pending the outside vendor performing satisfactorily. Plans are to sell the chipper, pay the remaining year of debt service, distribute all remaining cash to the various cities, and close the fund.

### ***Programs, Services, and Functions (History):***

In 1999, five cities entered into intergovernmental agreements with the City of Cleveland for a period of ten years, in order to purchase a horizontal feed brush chipping/grinding machine transported by a truck chassis with a knuckleboom loader attached. This gave the cities a portable machine that could be transported to each city to chip all their brush as it was collected and stored. Each city was contacted monthly and scheduled according to their needs. The program has been supervised by the Cleveland Public Works Director.

In recent years, city staff had met with city managers, involved in brush chipping, and made changes in the chipping schedule. Hours of operation changed from five 8-hr days to four 10-hr days. Preventive maintenance (performed by Fleet Management personnel) was scheduled for every 250 hours. With longer chipping hours and less downtime due to routine maintenance, the fund became more self sustaining.

Each city was responsible for the disposal of their chipped material. Most used it for mulch on city properties or gave it away to citizens. The chipper could chip in different sizes, even as small as one inch in diameter. This made it usable for playground ground cover as well as mulch.

Each city was charged a two-part fee for usage: 1) a mileage/setup fee, depending upon the mileage from Cleveland to that city; and 2) the hourly rate for chipping the material. The rates were designed to cover the full cost of the operation, including depreciation and debt service to acquire the equipment. Since the operation was an enterprise fund, each city was provided monthly billing information, frequent financial reports, as well as an annual report. Therefore, each city was kept up-to-date on the status of the fund.

Cleveland's Fleet Maintenance Division provided vehicle maintenance with the fund being billed the same as other city departments for repairs, parts, and fuel. Due to contaminated brush, additional repairs were costly. Therefore, the responsible city was charged for any major repairs caused by the contamination.

The agreements allowed for adjustments in the rate to assure that the operation would be totally fee supported. The City of Cleveland was charged the same fees as the other cities. The latest rate was \$425 per hour, for the original five cities, and \$450 for any added cities. This venture was an example of regional cooperation to acquire a piece of equipment that none of the cities could afford alone; and where there is not enough frequency of use to justify each city buying its own, and /or the cost is prohibitive.

This venture has been good and has fulfilled the brush chipping needs of each city for the past nine years. City managers will continue to work together in their new contracted service endeavor, which should prove to be very successful.

EXPENDITURE SUMMARY	FY 2008 Actual	FY 2009 Budgeted	FY 2010 Proposed	Percentage Increase
Personnel Expenditures	\$20,297	\$27,700	\$0	-100%
Operating Expenditures	\$149,294	\$149,300	\$29,700	-80%
Capital Outlay & Debt Service	\$6,600	\$4,500	\$2,400	-88%
Total Expenditures	\$176,191	\$181,500	\$32,100	-82%

***Goals and Objectives:***

- Sell Bandit Chipper.
- Close out enterprise fund within this fiscal year.
- Refund fund balance to participating cities by means of prorated use.

***Performance Measures:***

Measure Description	FY2007 (Actual)	FY2008 (Actual)	*FY2009 (Estimated)	FY2010 (Projected)
Number of scheduled chipping stops missed due to maintenance	7	12	0	N/A
Percentage decrease/increase in the numbers of hours chipped	+19.06 %	-22.96%	+65.90%	N/A
Number of days chipped	127	103	65	N/A
Number of hours chipped	540.9	416.7	304.1	N/A
Number of tons chipped	5,139	3,959	2,889	N/A
Number of annual scheduled stops	27	30	13	N/A
Average hours needed per stop	20.03	13.89	23.39	N/A
Average monthly hours chipped	45.08	35.58	60.82	N/A
Chipping Cost per ton (vested cities)	\$44.74	\$44.74	\$44.74	N/A
Chipping Cost per ton (added cities)	\$44.37	\$47.37	\$47.37	N/A
Equipment maintenance as a % of total operating budget	54.92 %	55.86%	33.77%	N/A
Number of participants added during the fiscal year	0	0	0	N/A
Average # of hours of run time per day	4.25	4.05	4.68	N/A

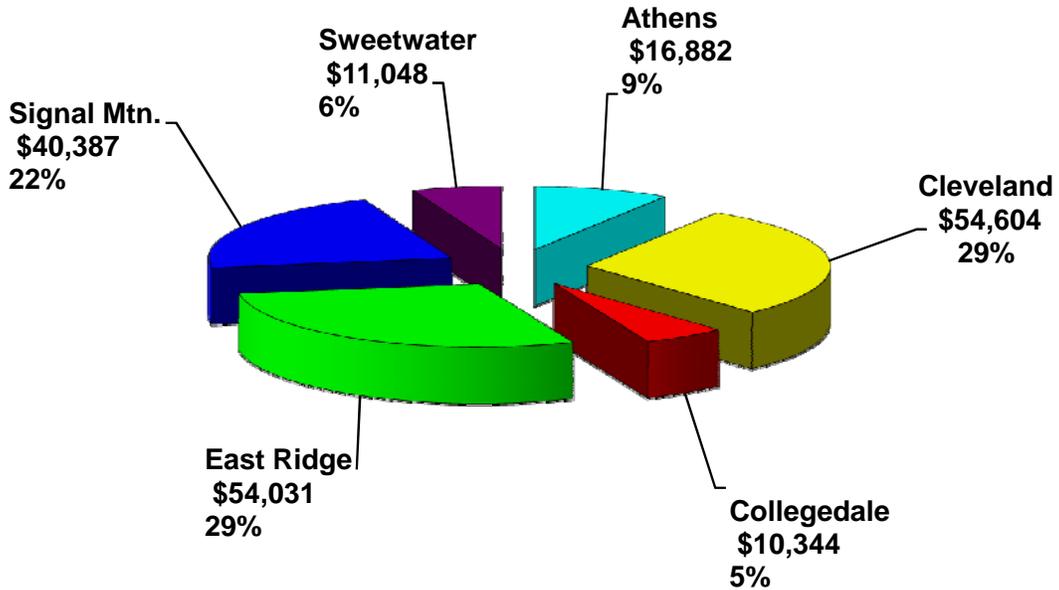
\*February, 2009, the Brush program was contracted out.

CITY OF CLEVELAND						
<b>FUND #425 - BRUSH CHIPPING FUND</b>						
<b>REVENUES</b>						
OBJECT CODE		2007-2008 ACTUAL	2008-2009 ORIGINAL BUDGET	2008-2009 AMENDED BUDGET	2009-2010 REQUESTED	2009-2010 PROPOSED
34315	GRINDING CHARGES(HRLY)	177,688	230,300	230,300	0	0
34316	EQUIIP. REPAIR ASSESSMENT	7,528	2,000	2,000	0	0
34320	MILEAGE/SET-UP	2,080	2,700	2,700	0	0
36110	INTEREST INCOME	4,446	4,000	4,000	0	0
	<b>TOTAL REVENUES</b>	<b>191,742</b>	<b>239,000</b>	<b>239,000</b>	<b>0</b>	<b>0</b>
<b>EXPENDITURES</b>						
<b>DEPARTMENT #43900</b>						
OBJECT CODE		2007-2008 ACTUAL	2008-2009 ORIGINAL BUDGET	2008-2009 AMENDED BUDGET	2009-2010 REQUESTED	2009-2010 PROPOSED
<b>Personnel and fringe benefits:</b>						
111	WAGES & BENEFITS	20,297	27,700	27,700	0	0
<b>Subtotal:</b>		<b>20,297</b>	<b>27,700</b>	<b>27,700</b>	<b>0</b>	<b>0</b>
<b>Operating expenditures:</b>						
262	EQUIPMENT MAINTENANCE	91,435	95,000	65,000	0	0
263	MAJOR REPAIRS	7,528	2,000	2,000	0	0
294	EQUIPMENT RENTAL	0	0	30,000	0	0
319	SERVICE CHARGES	0	200	200	0	0
322	SAFETY SUPPLIES	16	300	300	0	0
331	GASOLINE EXPENSE	18,244	22,500	22,500	0	0
512	INSURANCE-EQUIPMENT	1,976	2,200	2,200	0	0
513	INSURANCE-GEN. LIABILITY	443	500	500	0	0
540	DEPRECIATION EXPENSE	29,652	26,600	26,600	29,700	29,700
631	INTEREST-BONDED DEBT	6,600	4,500	4,500	2,400	2,400
<b>Subtotal:</b>		<b>155,894</b>	<b>153,800</b>	<b>153,800</b>	<b>32,100</b>	<b>32,100</b>
	<b>TOTAL EXPENDITURES</b>	<b>176,191</b>	<b>181,500</b>	<b>181,500</b>	<b>32,100</b>	<b>32,100</b>

# Brush Chipping Fund

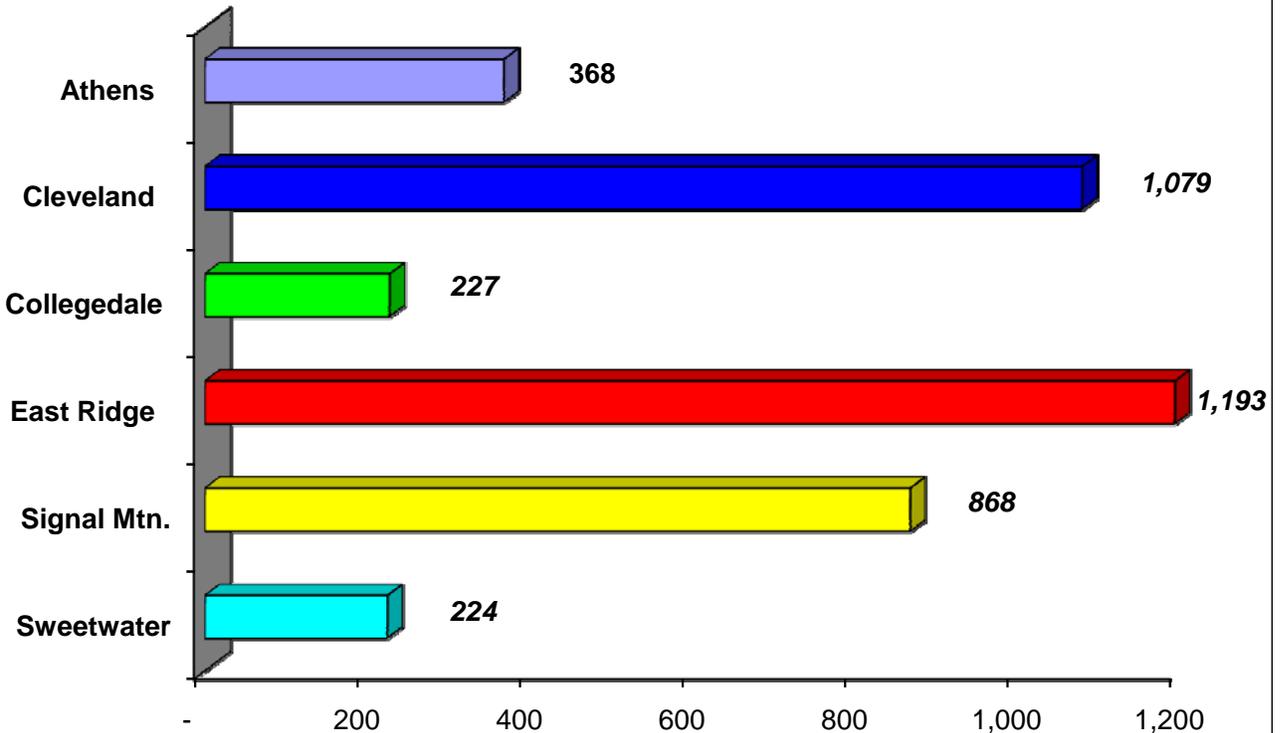
2007-08 City Cost

\$187,296 (Chipping, Mileage/Setup Fee, Billable Maint.)



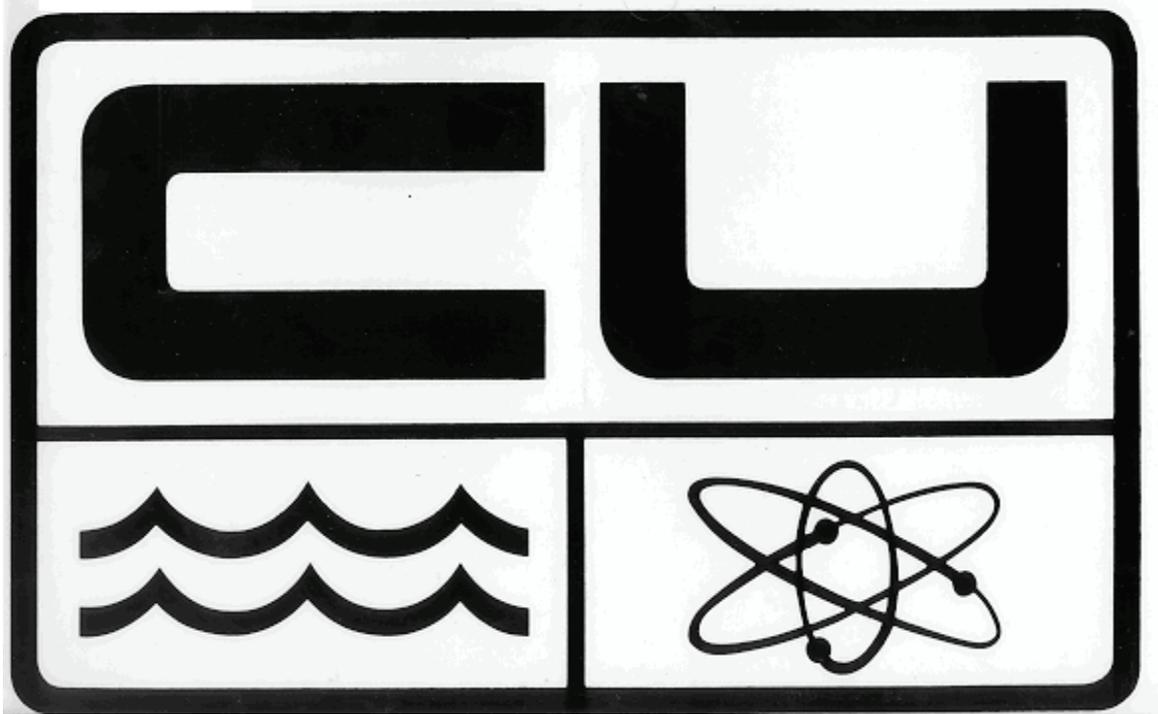
## 2007-08 Tonnage by City

3,959 Total Tons



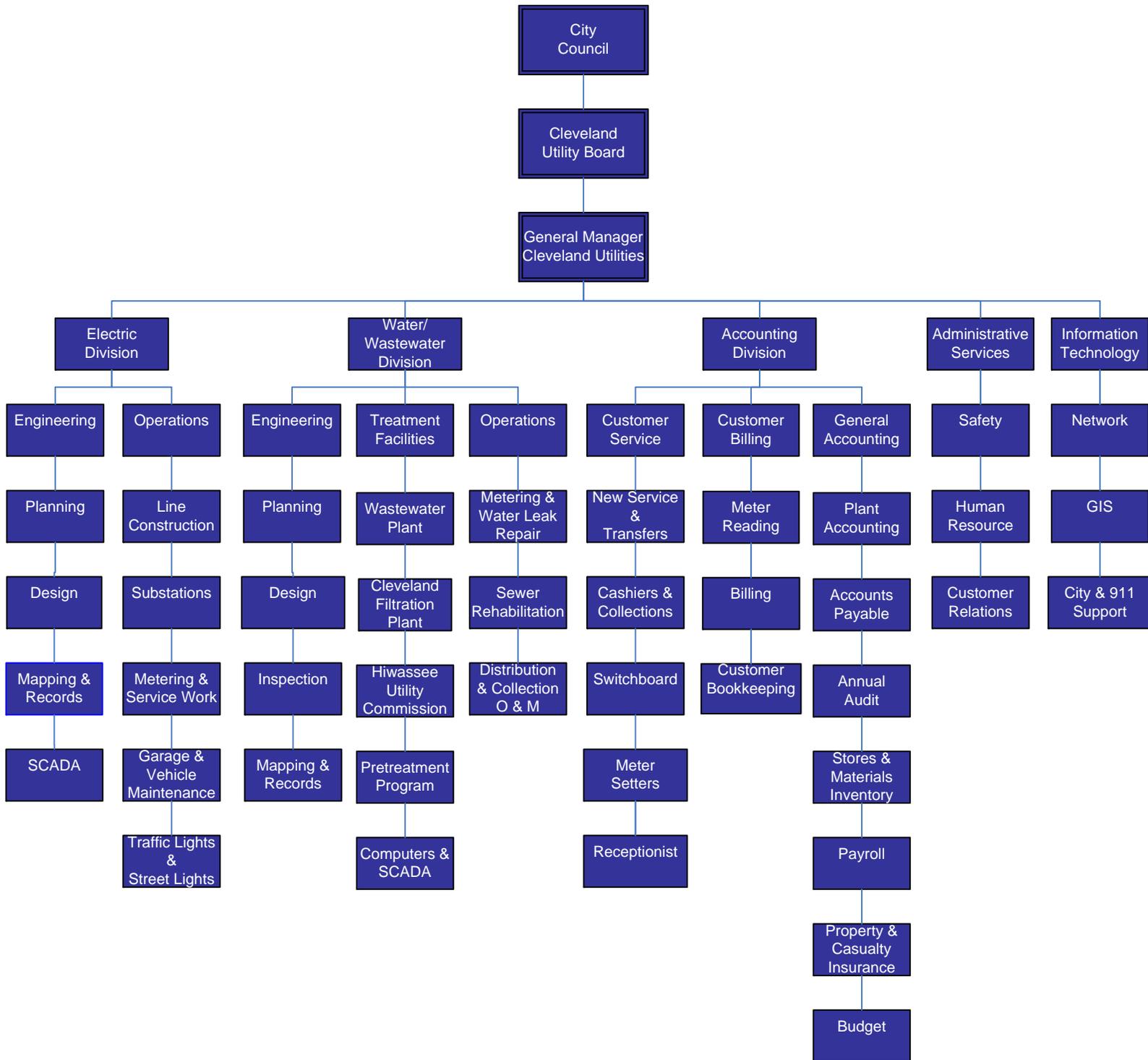
BRUSH CHIPPING FUND  
CASH FLOW STATEMENT  
FY2010

	<b>Budgeted</b>
Cash flows from operating and investing activities:	
Net income (loss)	\$ (32,100)
Adjustments to Reconcile Net Income (loss) to net cash provided by operating activities:	
Depreciation	\$ 29,700
Changes in assets:	
Accounts receivable (increase) decrease	\$ -
Changes in liabilities:	
Accrued liabilities increase (decrease)	\$ -
Due to other funds	\$ -
Deferred revenues increase (decrease)	\$ -
Total Adjustments	<u>\$ 29,700</u>
Net cash provided (used) by operating and investing activities	<u>\$ (2,400)</u>
Cash flows from capital and related financing activities:	
Payment of Principal on long-term debt	\$ 40,000
Net cash used in capital and related financing activities	<u>\$ 40,000</u>
Net increase (decrease) in cash and cash equivalents	\$ (42,400)
Cash and cash equivalents, beginning of fiscal year	<u>\$ 125,000</u>
Cash and cash equivalents	<u><u>\$ 82,600</u></u>

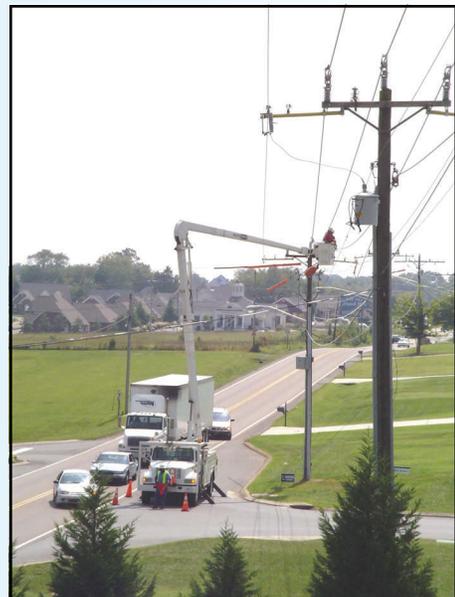


# Cleveland Utilities

# Cleveland Utilities



# Cleveland Utilities Main Branch



# Cleveland Utilities

## History and Current Operations

The City of Cleveland, Board of Mayor and Commissioners, acquired the properties of the Tennessee Electric Power Company on August 16, 1939, and on this date established Cleveland Electric System.

Cleveland Water Works began its operation in 1895 under the direction of Commissioners of the Cleveland Water System. In 1959, the Board of Mayor and Commissioners instructed the Cleveland Water System to be under the direction of the Board of Mayor and Commissioners.

In March of 1976, the Board of Mayor and Commissioners directed the Cleveland Water System and Cleveland Electric System to merge operations after years of research. The new organization adopted the name of Cleveland Utilities. A Board of Public Utilities for the City of Cleveland was established in 1981. The Board consists of five members appointed by the City Council. The Board of Public Utilities meets the fourth Thursday of each month in the Tom Wheeler Training Center at 3:00 p.m.

Cleveland Utilities now serves approximately 29,000 electric customers, 29,000 water customers, and 17,000 sewer customers in the City of Cleveland and a large portion of Bradley County.

All financial transactions of Cleveland Utilities take place in one of two enterprise funds. The transactions of the electric division are recorded in the "electric" fund and those of the water/wastewater operations are recorded in the "water/wastewater" fund. Entries in the water/wastewater fund are maintained individually throughout the year for rate-setting and monitoring purposes and combined at year-end for audit reporting purposes.

Cleveland Utilities is operated by the Board of Public Utilities for the City of Cleveland. The Board appoints a General Manager with the responsibility of managing the daily operation of the utility. The rates, annual budget, and long-term bonded debt of the utility require the approval of the City Council. In addition, the electric rates require the approval of the Tennessee Valley Authority.

The annual budget for Cleveland Utilities is prepared individually for the electric, water and wastewater operating departments of the utility. The budget for Cleveland Utilities is not an appropriated budget. Other than for the purchase of goods and services in the normal course of business, no transfers are made from any fund of the city 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 2010 budget highlights are presented in the following table.

		Electric	Water	Sewer
Volume	KWH's	1,071,853,000		
Volume	Gallons		3,046,700,000	1,844,300,000
Avg Revenue	KWH	8.77		
Avg Revenue	1000 Gallons		\$3.69	\$4.66
Rate Adjustments		0.0%	0.0%	0.0%
Revenue (Sales and Other)		95,562,725	12,276,811	9,225,454
Expenses		94,611,041	12,069,636	9,057,419
Net Income		951,684	207,175	168,035
Tax Equivalents		1,491,155	199,470	n/a
Depreciation		3,164,012	2,032,252	2,828,739
Cash Generated		4,423,556	2,313,478	3,134,660
Additions to Plant		6,638,000	1,262,500	683,000
Beginning Bond Balance		9,355,000	21,087,051	29,857,949
Additional Bonds		-	-	-
Bond Payments		525,000	1,392,211	2,142,789
Ending Bond Balance		8,830,000	19,694,840	27,715,160
Bond Coverage		6.0	1.6	1.4

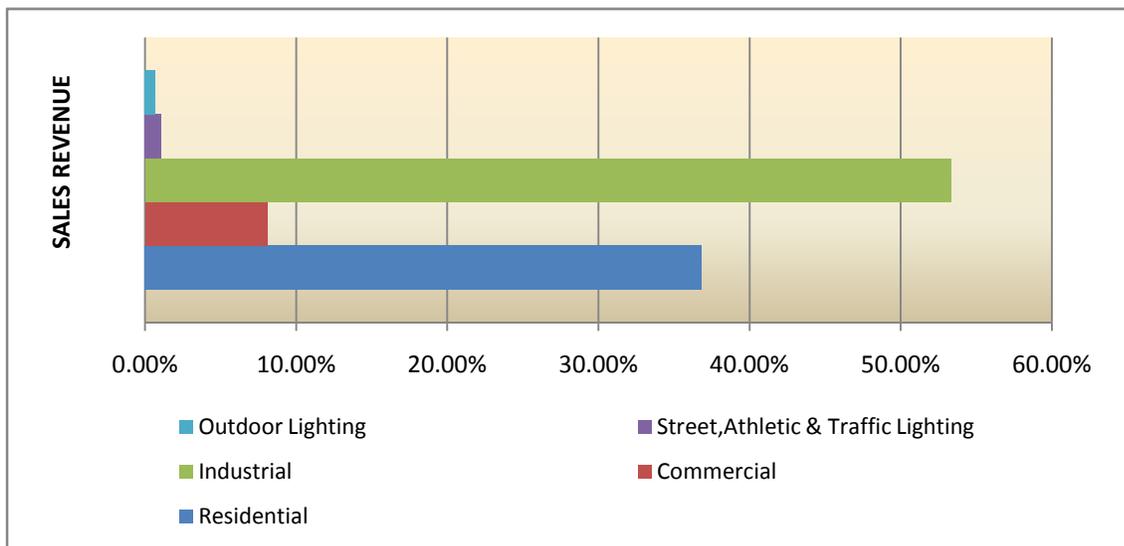
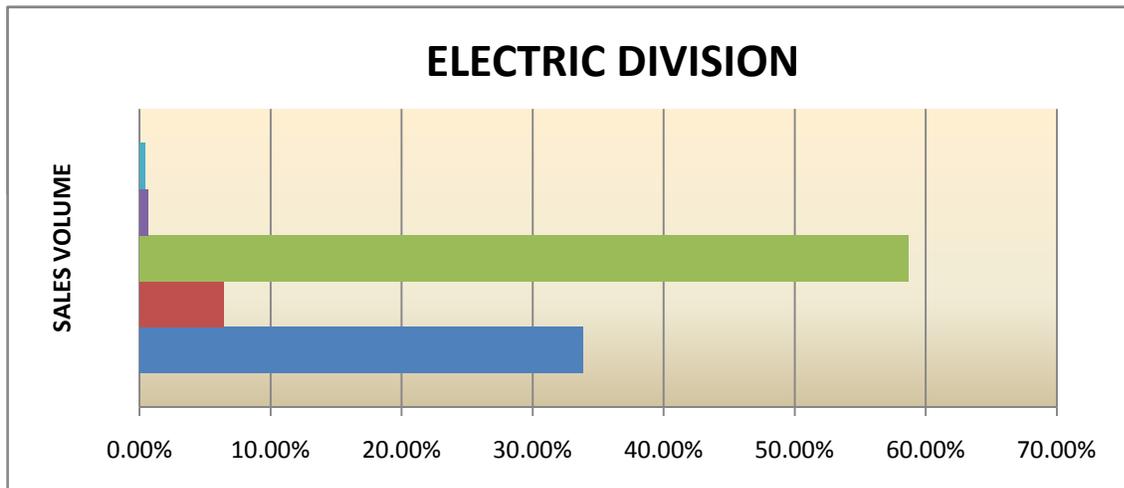
The next tables present a three year summary of actual results for FY 08 and the budget amounts for FY 09 and FY 10 for both enterprise funds.

## FY 10 Budget Details

### Electric

The electric budget for FY 10 is based on the assumption 1,071,853,000 kilowatt hours of electricity will be sold at an average price of 8.773 cents per kilowatt hour. This volume represents no increase over the anticipated FY 09 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	33.82%	36.83%
Commercial (<50 kw demand)	6.42%	8.10%
Industrial (>50 kw demand)	58.64%	53.32%
Street, Athletic & Traffic Lighting	0.69%	1.05%
Outdoor Lighting	0.43%	0.70%



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 7.441 cents per kilowatt hour. The margin expected to be generated between the sale of electricity and the cost of electricity is \$14,282,668. It is from this amount, plus other sources of revenue, all other operating expenses of the electric department will be funded. In addition to operating and maintenance expenses, the electric department will record depreciation expense of \$3,164,012 and a transfer to the city general fund for tax equivalents of \$1,491,155.

The expected net income in the electric department for FY 10 is \$951,684. This level of net income will produce a net cash generation amount of \$4,423,556 when adjusted for non-cash items. When added to the anticipated cash balance of \$7,651,394 at the beginning of the year, \$12,074,950 of cash will be available for reinvestment in plant assets and for debt retirement. No new bond issues are in the plan for FY 10. The demands on this anticipated cash reserve will come from the anticipated cost of capital requirements of \$6,638,000 and debt retirement of \$525,000.

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

**CLEVELAND UTILITIES-ELECTRIC  
CAPITAL EXPENDITURES - 2010**

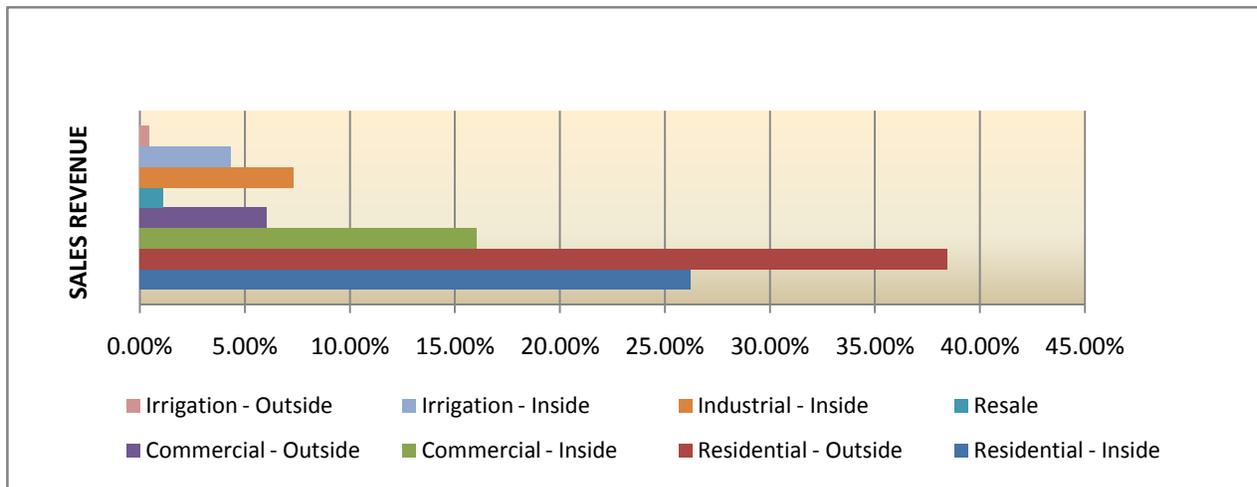
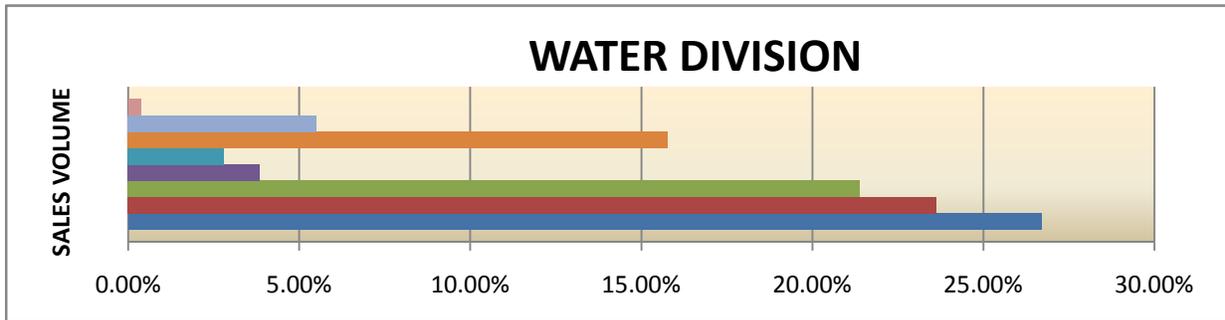
BUILDINGS AND GROUNDS	\$ 530,000
COMPUTERS	36,000
SUPERVISORY CONTROL SYSTEM	33,000
ENGINEERING	10,000
TRANSPORTATION AND GARAGE	462,000
GEOGRAPHIC INFORMATION SYSTEM	4,000
COMMERCIAL	170,000
INDUSTRIAL	100,000
RESIDENTIAL-OVERHEAD	50,000
RESIDENTIAL-UNDERGROUND	600,000
LINE	1,265,000
METER LAB	10,000
SUBSTATIONS	2,447,000
OFFICE	5,000
METER READING	45,000
ELECTRONICS & COMMUNICATIONS	141,000
STOREROOM	25,000
TRAFFIC LIGHTING	385,000
NEW SIGNALIZATION	-
STREET LIGHTING	200,000
SECURITY LIGHTING	120,000
FIBER COMMUNICATIONS	-
 TOTAL	 <u><u>\$ 6,638,000</u></u>

The anticipated cash balance at year end is \$5,250,318 of which \$2,585,992 represents the balance on hand from deposits paid by customers to guarantee payment of utility bills.

## Water

The water department budget for FY 10 is based on the assumption 3,046,700,000 gallons of water will be sold at an average retail price of \$3.69 per 1,000 gallons. The rate charged for water will not change from FY 09. This volume represents a 1.93% increase over the anticipated FY 09 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	26.70%	26.22%
Residential - Outside	23.63%	38.44%
Commercial - Inside	21.38%	16.05%
Commercial - Outside	3.84%	6.02%
Resale	2.80%	1.14%
Industrial - Inside	15.78%	7.34%
Irrigation - Inside	5.51%	4.35%
Irrigation - Outside	0.36%	0.44%



The expected revenue from the sale of the water, plus revenue from other sources, is \$12,276,811 for FY 10. Anticipated expenses, including depreciation of \$2,032,252 and tax equivalents of \$199,470, total \$12,069,636 leaving revenue in excess of expenses of \$207,175. The level of net income will produce a net cash generation amount of \$2,313,478 when adjusted for non-cash items. When added to the anticipated cash balance of \$2,090,744 at the beginning of the year plus \$110,000 from grants and contribution in aid, \$4,514,222 of cash will be available for reinvestment in plant assets and for debt retirement. No new bond issues are in the plan for FY 10.

The demands on this anticipated cash reserve will come from the anticipated cost of capital requirements of \$1,262,500 and debt retirement of \$1,392,211. The anticipated balance at year end is \$2,134,308 of which \$522,034 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.

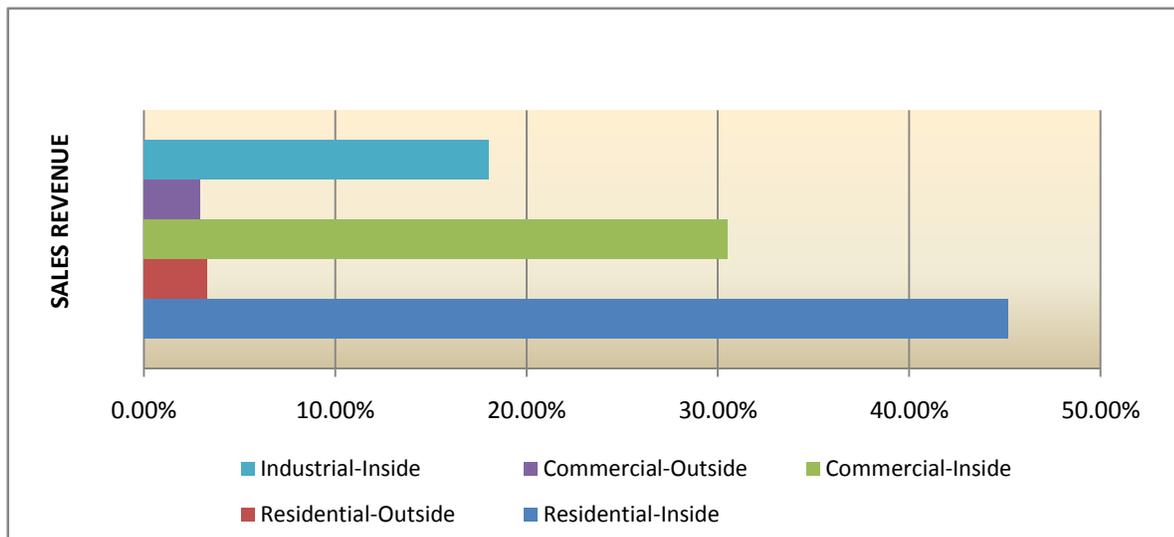
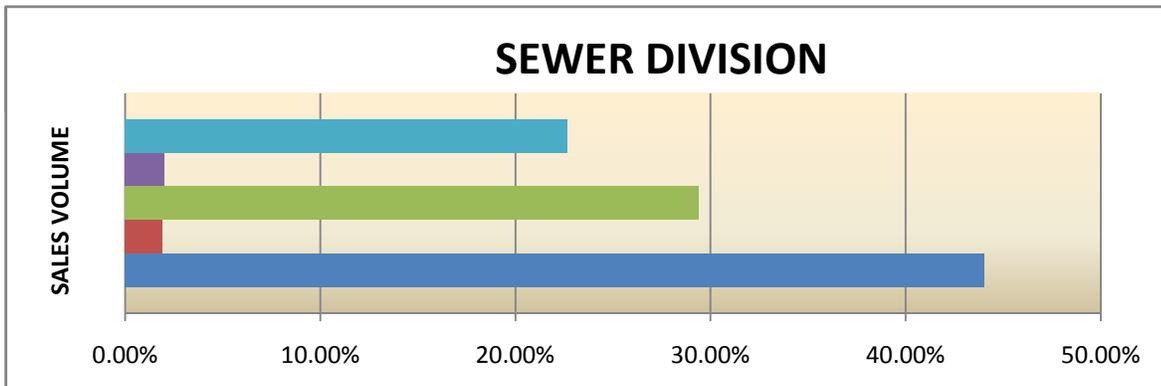
CLEVELAND UTILITIES-WATER  
CAPITAL EXPENDITURES - 2010

DISTRIBUTION SYSTEM	\$ 200,000
METER SERVICES DEPARTMENT	720,000
FACILITIES MAINTENANCE DEPARTMENT	66,000
WATER TREATMENT FACILITIES	172,500
ENGINEERING DEPARTMENT	10,000
GEOGRAPHIC INFORMATION SYSTEMS	-
INFORMATION SYSTEMS	39,000
OPERATIONS DEPARTMENT	-
OFFICE EQUIPMENT	5,000
TRANSPORTATION	20,000
BUILDING AND GROUNDS	30,000
TOTAL	<u>\$ 1,262,500</u>

**Wastewater**

The wastewater department budget for FY 10 is based on the assumption 1,844,300,000 gallons of wastewater will be discharged by customers and treated by Cleveland Utilities. The average price paid by these customers will be \$4.66 per 1,000 gallons. The rate charged will not change from FY 09. This volume represents a .99% decrease over the anticipated FY 09 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	44.01%	45.19%
Residential - Outside	1.91%	3.30%
Commercial - Inside	29.39%	30.52%
Commercial - Outside	2.03%	2.94%
Industrial - Inside	22.66%	18.05%



The expected revenue from this volume, plus revenue from other sources, is \$9,225,454 for FY 10. Anticipated expenses, including depreciation of \$2,828,739 total \$9,057,419, leaving revenue in excess of expenses totaling \$168,035. This level of net income will produce a net cash generation amount of \$3,134,660 when adjusted for non-cash items. When added to the anticipated cash balance of \$4,951,410 at the beginning of the year plus \$90,000 from grants and contributions in aid, \$8,176,070 of cash will be available for reinvestment in plant assets and for debt retirement. No new bond issues are in the plan for FY 10. The demands on this anticipated cash reserve will come from the anticipated cost of capital requirements of \$683,000 and debt retirement of \$2,142,789. The anticipated balance at year end is \$5,572,026 of which \$1,447,436 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 - 2010

COLLECTION SYSTEM	\$ 50,000
FACILITIES MAINTENANCE DEPARTMENT	106,000
OPERATIONS DEPARTMENT	250,000
WASTEWATER TREATMENT FACILITIES	231,000
GIS	-
INFORMATION SYSTEMS	14,000
OFFICE EQUIPMENT	5,000
TRANSPORTATION	20,000
MACHINERY & EQUIPMENT	7,000
TOTAL	<u>\$ 683,000</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 10 budget covers fiscal year 2011 through 2019. This is believed to be worthwhile for several reasons.

1. Providing utility services is a very capital intensive undertaking and plans must be in place to meet capital financing requirements.
2. Because of the tremendous capital requirements of the utility function, a significant debt load is required, and there must be assurances debt service requirements are met in a timely manner.
3. Plans must be made for rate adjustments in order to avoid increases that do not become large and burdensome to customers.
4. Sound financial planning helps prevent financial surprises.

Several assumptions must be made in order to prepare the long-term projections.

1. Volumes must be projected. Historical averages are used to make these projections.
2. Rates must be adjusted. Rates must "match" the demands put on the systems by expenses, capital and debt-service requirements.
3. Expenses must be projected beyond the next fiscal year. Inflation assumptions are used, in addition to known future changes, to project expenses into the future.
4. Capital requirements must be developed. Changing demands for services, new environmental regulations, and the repair and replacement of existing facilities require long range planning and timing. Some projects cover several fiscal years from the time they are designed to the time the construction on them is complete, and they must be designed financially as well as physically.
5. Interest rates and payback periods must be estimated for new bond issues. Interest rate assumptions are subject to many different factors, and only time will determine if the assumptions are reasonably accurate.
6. Cash balances must be maintained to meet all payment obligations. All assumption results are "fine-tuned" to prevent periods of time when available cash levels are not present to meet the obligations of the utility.

## Looking Ahead

In order to look ahead with any degree of confidence, the advantage of "looking back" becomes of great importance. In the case of Cleveland Utilities, looking back is relatively easy because of the long term presence of Cleveland Utilities in the community. Although a fifteen year period is short in comparison to the years Cleveland Utilities has served the community, it gives us an idea of the past growth of the system and a feel for the future significance the organization will have on the area.

The table below is a snapshot of the organization at June 30, 1993 and June 30, 2008.

	<b>1993</b>		
	<b><u>Electric</u></b>	<b><u>Water</u></b>	<b><u>Sewer</u></b>
Customers	23,407	21,758	12,171
Total Assets	41,926,949	15,499,983	37,653,970
Volume (kwh/gallons)	844,821,945	2,539,738,500	1,811,376,000
	<b>2008</b>		
	<b><u>Electric</u></b>	<b><u>Water</u></b>	<b><u>Sewer</u></b>
Customers	29,059	29,378	17,197
Total Assets	77,840,667	48,380,923	67,501,527
Volume (kwh/gallons)	1,102,780,890	3,040,388,250	1,879,672,500

The growth in customer base, total assets and volume is not only evidence of growth in the community, but is also evidence of the organization's ability to plan for and meet the demand the area has for low cost and reliable utility services. Plans are in place to continue to meet these needs in the future and will be discussed in the following sections.

### Electric

Major near-term projects in the electric division include:

1. The reconductoring of the Peerless Road facilities from Burlington Substation to 20th Street
2. The purchase of material necessary to construct a new District Substation
3. A major upgrade of Mouse Creek Substation
4. The beginning of a two year project to inspect and update where necessary all of the poles in the system

Major long-term projects in the division include:

1. The expansion of Ocoee Substation
2. The construction of a section of 69KV transmission line from the existing E-674 circuit to District Substation

3. The construction of a new 20th Street Substation
4. The construction of a new Prospect Substation
5. The construction of a 69KV line from the existing transmission line on Freewill Road to Keith Street
6. The replacement of several pieces of heavy equipment

### Water

The water division from a capital investment standpoint has been negatively impacted by the current economic situation being experienced in the United States. As a result of this situation, capital investment has been limited to only those projects required to maintain a high level of service and reliability as is currently being provided. Projects are still being planned and prioritized, but the start of those projects in many cases is being delayed.

Major projects in the water area for the future include:

1. The construction of a new water main from Hiwassee Utilities Commission plant to the Eldridge Drive tank
2. New water storage facilities in the Prospect and Hopewell communities
3. Line upgrades in the Burlington Heights area
4. The repainting of several existing water storage facilities
5. The upgrade of filters at the Cleveland Water Treatment facility

### Sewer

As in the water area, the sewer area is experiencing the same difficulty with capital projects due to the current economic situation.

Major projects still being planned for in the future include:

1. The construction of sewers in the 2008 annexation area
2. Major upgrades to the solids handling systems at the wastewater treatment facility
3. The continuation of sewer line and manhole rehabilitation in the collection system

# CLEVELAND UTILITIES ELECTRIC FUND

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

This enterprise fund accounts for the revenues and expenses (including depreciation) recorded by the Electric Division of Cleveland Utilities. Cleveland Utilities is operated by the Board of Public Utilities for the City of Cleveland. The rates, annual budget, and long-term bonded debt of the Board require the approval of the City Council. The policies and operating procedures, including daily operations, are not under the direct control of the City Council.

This rates are set out in the Appendix. There are five major rate categories of user charges: residential; commercial; industrial; street, athletic & traffic lighting; and outdoor lighting.

This Electric Division of Cleveland Utilities buys power wholesale from the Tennessee Valley Authority, a federal agency, under an all-requirements multi-year contract. The wholesale power is distributed at the retail level through a distribution system owned and maintained by Cleveland Utilities.

## **Summary of Expenses:**

A Summary of Expenses can be found following the Performance Measures.

## **Goals and Objectives:**

- \* Provide reliable electric utility services in compliance with all federal and state regulations, with rates at or below the regional average.
- \* Continue to maintain the system's financial stability
- \* Expand the system's customer base and demand capacity
- \* Continue to utilize the latest technology and work methods to enhance system performance and cost effectiveness.

**CLEVELAND UTILITIES**  
**Electric**  
**Performance Measures**

	FY 2008 Actual	FY 2009 Projected	FY 2010 Projected
KWH Purchased	1,136,162,043	1,110,728,497	1,110,728,497
KWH Sold	1,102,780,890	1,071,853,000	1,071,853,000
KWH Unsold (line loss)	33,381,153	38,875,497	38,875,497
% KWH in Line Loss	2.94%	3.50%	3.50%
Average Cost of KWH (Based on kwh's Sold)	7.20	7.44	7.44
Number of Customers			
Residential	24,672	24,647	24,622
Commercial	3,627	3,836	4,056
Industrial	647	635	623
Other	113	114	115
Total	29,059	29,232	29,416
Total Revenues	81,333,221	95,653,057	95,562,725
Net Income	605,508	1,582,021	951,684
Additional Investment in Plant	5,072,093	5,168,507	6,638,000
Long-term Debt	9,870,000	9,355,000	8,830,000
Number of Customers per Employee	327	328	331

## *Cleveland Utilities-Electric Fund Budget Summary*

	<b>FY 2008 ACTUAL</b>	<b>FY 2009 BUDGETED</b>	<b>FY 2010 PROPOSED</b>	<b>% OF TOTAL</b>
<b>Revenues for Electric System</b>				
Residential	\$ 29,957,557	\$ 35,464,173	\$ 34,637,873	36.2%
Commercial	6,630,244	7,679,590	7,612,144	8.0%
Industrial	41,223,658	51,063,040	50,137,198	52.5%
Street, Athletic, & Traffic	889,745	987,513	987,200	1.0%
Outdoor Lighting	575,816	680,713	661,648	0.7%
Change in Accrued Revenue	510,169	0	0	N/A
<b>Total Electric Sales Revenue</b>	<b>\$ 79,787,189</b>	<b>\$ 95,875,029</b>	<b>\$ 94,036,063</b>	<b>98.4%</b>
Other Operating Revenue	\$ 1,179,221	\$ 1,282,953	\$ 1,354,584	1.4%
Interest	366,812	440,114	172,078	0.2%
<b>Total Other Revenues</b>	<b>\$ 1,546,033</b>	<b>\$ 1,723,067</b>	<b>\$ 1,526,662</b>	<b>1.6%</b>
<b>Total Revenues</b>	<b>\$ 81,333,222</b>	<b>\$ 97,598,096</b>	<b>\$ 95,562,725</b>	<b>100.0%</b>
<b>Operating Expense</b>				
Purchased Power	\$ 66,778,016	\$ 81,044,923	\$ 79,753,395	84.3%
Other Operating Expenses	6,505,781	6,938,953	7,089,597	7.5%
Maintenance	2,245,222	2,619,437	2,457,713	2.6%
Depreciation and Amortization	3,109,145	3,287,261	3,231,044	3.4%
Tax Equivalents & FICA	1,650,718	1,708,667	1,759,047	1.9%
<b>Total Operating Expenses</b>	<b>\$ 80,288,882</b>	<b>\$ 95,599,241</b>	<b>\$ 94,290,796</b>	<b>99.7%</b>
Interest Expense	\$ 438,832	\$ 798,371	\$ 320,245	0.3%
<b>Total Other Expenses</b>	<b>\$ 438,832</b>	<b>\$ 798,371</b>	<b>\$ 320,245</b>	<b>0.3%</b>
<b>Total Expenses</b>	<b>\$ 80,727,714</b>	<b>\$ 96,397,612</b>	<b>\$ 94,611,041</b>	<b>100.0%</b>
<b>Net Revenues</b>	<b>\$ 605,508</b>	<b>\$ 1,200,484</b>	<b>\$ 951,684</b>	

**CLEVELAND UTILITIES - ELECTRIC  
CASH FLOW ANALYSIS  
FY 2010**

<b>Sources of Cash:</b>	
Net Income	\$ 951,684
Add: Non-Cash Items	
Depreciation - Expensed	\$ 3,164,012
Depreciation - Cleared	240,828
Amortization	<u>67,032</u>
Total Non-Cash Items	<u>3,471,872</u>
Total Cash Generated From Operations	\$ 4,423,556
Add: Projected Cash Balance 6/30/09	7,651,394
Bond Issues (Net)	-
GASB 45 Adjustment	<u>372,809</u>
Total Cash Available For Capital Expenditures & Debt Repayment	\$ 12,447,759
<b>Uses of Available Cash:</b>	
Debt Repayment - Bonds/Loans	\$ 559,441
Capital Improvements & Additions	<u>6,638,000</u>
<b>Total Uses of Cash</b>	<u>7,197,441</u>
<b>Projected Cash Balance 6/30/10</b>	<b><u>\$ 5,250,318</u></b>
Allocated - Customer Deposits	\$ 2,585,992
Non - Allocated	<u>2,664,326</u>
<b>Total</b>	<b><u>\$ 5,250,318</u></b>

**CLEVELAND UTILITIES - ELECTRIC  
FINANCIAL FORECAST  
FOR THE YEAR ENDING JUNE 30, 2010**

<b>2010 BUDGET</b>						
	<b>1ST QTR</b>	<b>2ND QTR</b>	<b>3RD QTR</b>	<b>4TH QTR</b>	<b>TOTAL</b>	<b>KWHs (000)</b>
<b>REVENUES</b>						
Residential	9,593,144	7,543,485	10,419,123	7,082,121	34,637,873	362,499
Commercial	2,215,540	1,677,431	1,869,753	1,849,420	7,612,144	68,792
Industrial	13,984,143	11,819,271	11,432,263	12,901,521	50,137,198	628,550
Street, Athletic & Traffic	243,409	243,862	243,151	256,778	987,200	7,399
Outdoor Lighting	162,377	163,504	166,152	169,615	661,648	4,613
Total Electric Sales Revenue	26,198,613	21,447,553	24,130,442	22,259,455	94,036,063	1,071,853
Purchased Power	22,219,437	18,189,992	20,465,390	18,878,576	79,753,395	
Operating Margin:	<b>3,979,176</b>	<b>3,257,561</b>	<b>3,665,052</b>	<b>3,380,879</b>	<b>14,282,668</b>	
<b>OTHER REVENUE</b>						
Customer Penalties	117,502	96,194	108,226	99,833	421,755	
Service Revenue	81,111	66,402	74,709	68,915	291,137	
Rents	156,948	156,948	156,948	156,944	627,788	
Miscellaneous Income	3,874	3,171	3,567	3,292	13,904	
Interest	47,941	39,248	44,157	40,732	172,078	
Total Other Revenue	407,376	361,963	387,607	369,716	1,526,662	
<b>TOTAL REVENUE</b>	<b>4,386,552</b>	<b>3,619,524</b>	<b>4,052,659</b>	<b>3,750,595</b>	<b>15,809,330</b>	
<b>EXPENSES</b>						
Transmission-Operations	10,794	10,794	10,794	10,793	43,175	
Transmission-Maintenance	10,737	10,737	10,737	10,742	42,953	
Distribution-Operations	454,116	454,116	454,116	454,119	1,816,467	
Distribution-Maintenance	603,690	603,690	603,690	603,690	2,414,760	
Meter Reading	70,443	70,443	70,443	70,444	281,773	
Billing & Collecting	217,503	217,503	217,503	217,505	870,014	
Customer Service & Information	47,910	47,910	47,910	47,914	191,644	
Rebates & Inspections	3,630	3,630	3,630	3,635	14,525	
Administrative O & M	381,024	381,024	381,024	381,027	1,524,099	
Employee Benefits, FICA & Safety	653,949	653,949	653,949	653,945	2,615,792	
Depreciation	756,951	762,859	792,960	851,242	3,164,012	
Tax Equivalents	372,789	372,789	372,789	372,788	1,491,155	
Acquisition Adjustment	15,510	15,510	15,510	15,508	62,038	
Interest on Deposits	15,126	15,126	15,126	15,122	60,500	
Interest on Bonds	64,935	64,935	64,935	64,940	259,745	
Bond Cost Amortization	1,248	1,248	1,248	1,250	4,994	
<b>TOTAL EXPENSES</b>	<b>3,680,355</b>	<b>3,686,263</b>	<b>3,716,364</b>	<b>3,774,664</b>	<b>14,857,646</b>	
<b>NET INCOME</b>	<b>706,197</b>	<b>(66,739)</b>	<b>336,295</b>	<b>(24,069)</b>	<b>951,684</b>	

<b>CLEVELAND UTILITIES ELECTRIC DIVISION CAPITAL BUDGET FY 2011 - FY 2019</b>					
		<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>
<b>DESCRIPTION</b>					
<b>MAJOR PROJECTS PLAN</b>					
1	Ocoee Substation Expansion (Phase I) Install 2nd 12/16/20 MVA power transformer / bus	1,100,000			
2	Replace bucket truck #107	160,000			
3	Replace bucket truck #142	150,000			
4	Industrial, Commercial, Residential oh & ug service and line construction projects	2,500,000	2,500,000	2,550,000	2,550,000
5	Transportation, GIS, Computers, Engineering, SCADA, Meter Lab, Electronics	400,000	400,000	425,000	425,000
6	Fiber Optic system projects	150,000	200,000	200,000	200,000
7	Purchase automated meter reading meters and equipments	250,000			
8	Repave existing parking lot in rear of building in fenced area	200,000			
9	Install new control house, relaying, ground switch & 3 new vacuum breakers @Appalachian SS	250,000			
10	New S&C Pulse Closers and/or G&W Reclosers	50,000			
11	Street Lighting, security lighting and Traffic lighting	700,000	750,000	750,000	800,000
12	Replace bucket truck #111		150,000		
13	Replace digger derrick truck #126		170,000		
14	Ocoee Substation (Phase II) - Expand existing SS adding two 13KV breakers & relaying		300,000		
15	Construct 69 KV transmission tap to new Prospect SS and construct under build tie lines		200,000		
16	Construct a section of 69KV transmission line from existing E-674 circuit to District SS		500,000		
17	Replace 69 KV air breaker at South Cleveland SS		100,000		100,000
18	Construct new drive thru in front of building		400,000		
19	South Cleveland 69KV fourth circuit Phase I - line design, R.O.W. acquisition		400,000		
20	South Cleveland 69KV fourth circuit Phase II - line design, R.O.W. acquisition			300,000	
21	Rework Lang St. substation - Rework four single phase power transformers			600,000	
22	Construct new 20th St. substation (Phase I)			1,200,000	
23	Purchase and install solid state relaying and grounding switch @ Payne Gap substation			70,000	
24	Purchase 2 bucket trucks #143			135,000	
25	20th St. Substation (Phase II)				1,350,000
26	Replace line truck #115				175,000
27	Replace bucket truck #144				145,000
28	Install new control house, relaying, ground switch, batteries & charger, upgrade 13KV Lang SS				250,000
29	Prospect Substation - Construction (Phase I) new 12/16/20/22.4 MVA subst Harrison Pike				
30	Replace flat bed truck #106				
31	Replace line truck #175				
32	Construct fourth 69 KV feeder circuit out of East Cleveland substation				
33	Prospect Substation - Construction (Phase II)				
34	Replace bucket truck #118				
35	Replace bucket truck #179				
36	Replace bucket truck #112				
37	Replace bucket truck #138				
38	Replace 2 69KV breakers at East Cleveland substation				
39	East Cleveland substation - Replace relaying panels, feeder circuits and high side relays				
40	Construct 69KV line from existing transmission line on Freewill Rd to Keith St				
41	Distribution automation using motor operated switches and intelligent communication				
42	SCADA master upgrade (equipment / software)				
43	Replace bucket truck #143				
44	Mouse Creek substation - Replace vacuum breakers w/ magnetic breakers/relays				
45	Upgrade relay panels and relaying @ South Cleveland substation				
46	Install auto oh switches w/ communications to auto configure circuits (S&C Intelliteam)				
47	New North Lee Substation (Phase I)				
48	New North Lee Substation (Phase II)				
49	Purchase new bucket truck for additional crew				
50	Purchase new line truck for additional crew				
<b>TOTAL</b>		<b>5,910,000</b>	<b>6,070,000</b>	<b>6,230,000</b>	<b>5,995,000</b>

<b>CLEVELAND UTILITIES</b>					
<b>ELECTRIC DIVISION</b>					
<b>CAPITAL BUDGET FY 2011 - FY 2019</b>					
		<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>
<b>DESCRIPTION</b>					
<b>MAJOR PROJECTS PLAN</b>					
1	Ocoee Substation Expansion (Phase I) Install 2nd 12/16/20 MVA power transformer / bus				
2	Replace bucket truck #107				
3	Replace bucket truck #142				
4	Industrial, Commercial, Residential oh & ug service and line construction projects	2,600,000	2,600,000	2,650,000	2,650,000
5	Transportation, GIS, Computers, Engineering, SCADA, Meter Lab, Electronics	450,000	450,000	475,000	475,000
6	Fiber Optic system projects	200,000	400,000	400,000	200,000
7	Purchase automated meter reading meters and equipments				
8	Repave existing parking lot in rear of building in fenced area				
9	Install new control house, relaying, ground switch & 3 new vacuum breakers @Appalachian SS				
10	New S&C Pulse Closers and/or G&W Reclosers				
11	Street Lighting, security lighting and Traffic lighting	800,000	850,000	860,000	860,000
12	Replace bucket truck #111				
13	Replace digger derrick truck #126				
14	Ocoee Substation (Phase II) - Expand existing SS adding two 13KV breakers & relaying				
15	Construct 69 KV transmission tap to new Prospect SS and construct under build tie lines				
16	Construct a section of 69KV transmission line from existing E-674 circuit to District SS				
17	Replace 69 KV air breaker at South Cleveland SS				
18	Construct new drive thru in front of building				
19	South Cleveland 69KV fourth circuit Phase I - line design, R.O.W. acquisition				
20	South Cleveland 69KV fourth circuit Phase II - line design, R.O.W. acquisition				
21	Rework Lang St. substation - Rework four single phase power transformers				
22	Construct new 20th St. substation (Phase I)				
23	Purchase and install solid state relaying and grounding switch @ Payne Gap substation				
24	Purchase 2 bucket trucks #143				
25	20th St. Substation (Phase II)				
26	Replace line truck #115				
27	Replace bucket truck #144				
28	Install new control house, relaying, ground switch, batteries & charger, upgrade 13KV Lang SS				
29	Prospect Substation - Construction (Phase I) new 12/16/20/22.4 MVA subst Harrison Pike	950,000			
30	Replace flat bed truck #106	70,000			
31	Replace line truck #175	185,000			
32	Construct fourth 69 KV feeder circuit out of East Cleveland substation	800,000			
33	Prospect Substation - Construction (Phase II)		1,400,000		
34	Replace bucket truck #118		175,000		
35	Replace bucket truck #179		175,000		
36	Replace bucket truck #112			175,000	
37	Replace bucket truck #138			175,000	
38	Replace 2 69KV breakers at East Cleveland substation			200,000	
39	East Cleveland substation - Replace relaying panels, feeder circuits and high side relays			125,000	
40	Construct 69KV line from existing transmission line on Freewill Rd to Keith St			850,000	
41	Distribution automation using motor operated switches and intelligent communication			150,000	
42	SCADA master upgrade (equipment / software)			50,000	
43	Replace bucket truck #143				150,000
44	Mouse Creek substation - Replace vacuum breakers w/ magnetic breakers/relays				350,000
45	Upgrade relay panels and relaying @ South Cleveland substation				200,000
46	Install auto oh switches w/ communications to auto configure circuits (S&C Intelliteam)				250,000
47	New North Lee Substation (Phase I)				1,250,000
48	New North Lee Substation (Phase II)				
49	Purchase new bucket truck for additional crew				
50	Purchase new line truck for additional crew				
<b>TOTAL</b>		<b>6,055,000</b>	<b>6,050,000</b>	<b>6,110,000</b>	<b>6,385,000</b>

<b>CLEVELAND UTILITIES ELECTRIC DIVISION CAPITAL BUDGET FY 2011 - FY 2019</b>		
	<b>FY 2019</b>	<b>TOTAL</b>
<b>DESCRIPTION</b>		
<b>MAJOR PROJECTS PLAN</b>		
1 Ocoee Substation Expansion (Phase I) Install 2nd 12/16/20 MVA power transformer / bus		<b>1,100,000</b>
2 Replace bucket truck #107		<b>160,000</b>
3 Replace bucket truck #142		<b>150,000</b>
4 Industrial, Commercial, Residential oh & ug service and line construction projects	2,700,000	<b>23,300,000</b>
5 Transportation, GIS, Computers, Engineering, SCADA, Meter Lab, Electronics	500,000	<b>4,000,000</b>
6 Fiber Optic system projects	100,000	<b>2,050,000</b>
7 Purchase automated meter reading meters and equipments		<b>250,000</b>
8 Repave existing parking lot in rear of building in fenced area		<b>200,000</b>
9 Install new control house, relaying, ground switch & 3 new vacuum breakers @ Appalachian SS		<b>250,000</b>
10 New S&C Pulse Closers and/or G&W Reclosers		<b>50,000</b>
11 Street Lighting, security lighting and Traffic lighting	750,000	<b>7,120,000</b>
12 Replace bucket truck #111		<b>150,000</b>
13 Replace digger derrick truck #126		<b>170,000</b>
14 Ocoee Substation (Phase II) - Expand existing SS adding two 13KV breakers & relaying		<b>300,000</b>
15 Construct 69 KV transmission tap to new Prospect SS and construct under build tie lines		<b>200,000</b>
16 Construct a section of 69KV transmission line from existing E-674 circuit to District SS		<b>500,000</b>
17 Replace 69 KV air breaker at South Cleveland SS		<b>200,000</b>
18 Construct new drive thru in front of building		<b>400,000</b>
19 South Cleveland 69KV fourth circuit Phase I - line design, R.O.W. acquisition		<b>400,000</b>
20 South Cleveland 69KV fourth circuit Phase II - line design, R.O.W. acquisition		<b>300,000</b>
21 Rework Lang St. substation - Rework four single phase power transformers		<b>600,000</b>
22 Construct new 20th St. substation (Phase I)		<b>1,200,000</b>
23 Purchase and install solid state relaying and grounding switch @ Payne Gap substation		<b>70,000</b>
24 Purchase 2 bucket trucks #143		<b>135,000</b>
25 20th St. Substation (Phase II)		<b>1,350,000</b>
26 Replace line truck #115		<b>175,000</b>
27 Replace bucket truck #144		<b>145,000</b>
28 Install new control house, relaying, ground switch, batteries & charger, upgrade 13KV Lang SS		<b>250,000</b>
29 Prospect Substation - Construction (Phase I) new 12/16/20/22.4 MVA subst Harrison Pike		<b>950,000</b>
30 Replace flat bed truck #106		<b>70,000</b>
31 Replace line truck #175		<b>185,000</b>
32 Construct fourth 69 KV feeder circuit out of East Cleveland substation		<b>800,000</b>
33 Prospect Substation - Construction (Phase II)		<b>1,400,000</b>
34 Replace bucket truck #118		<b>175,000</b>
35 Replace bucket truck #179		<b>175,000</b>
36 Replace bucket truck #112		<b>175,000</b>
37 Replace bucket truck #138		<b>175,000</b>
38 Replace 2 69KV breakers at East Cleveland substation		<b>200,000</b>
39 East Cleveland substation - Replace relaying panels, feeder circuits and high side relays		<b>125,000</b>
40 Construct 69KV line from existing transmission line on Freewill Rd to Keith St		<b>850,000</b>
41 Distribution automation using motor operated switches and intelligent communication		<b>150,000</b>
42 SCADA master upgrade (equipment / software)		<b>50,000</b>
43 Replace bucket truck #143		<b>150,000</b>
44 Mouse Creek substation - Replace vacuum breakers w/ magnetic breakers/relays		<b>350,000</b>
45 Upgrade relay panels and relaying @ South Cleveland substation		<b>200,000</b>
46 Install auto oh switches w/ communications to auto configure circuits (S&C Intelliteam)		<b>250,000</b>
47 New North Lee Substation (Phase I)		<b>1,250,000</b>
48 New North Lee Substation (Phase II)	2,000,000	<b>2,000,000</b>
49 Purchase new bucket truck for additional crew	190,000	<b>190,000</b>
50 Purchase new line truck for additional crew	225,000	<b>225,000</b>
<b>TOTAL</b>	<b>6,465,000</b>	<b>55,270,000</b>

# Cleveland Utilities Water/Wastewater Fund



# CLEVELAND UTILITIES WATER/WASTEWATER FUND

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

This enterprise fund accounts for the revenues and expenses (including depreciation) recorded in the Water and Wastewater Division of Cleveland Utilities. Cleveland Utilities is operated by the Board of Public Utilities for the City of Cleveland. The rates, annual budget, and long-term bonded debt require the approval of the City Council. The policies and operating procedures, including daily operations, are not under the direct control of the City Council.

The rates are set out in the Appendix. There are four major rate categories for water user charges: residential; commercial; industrial; and irrigation. Sewer user charges are tied to these water categories and consumption.

Cleveland Utilities owns and operates one water filtration plant drawing from the Hiwassee River, which has a capacity of seven million gallons per day (7 mgd). The operations of the Hiwassee Utilities commission water filtration plant, also drawing from the Hiwassee River, is the responsibility of Cleveland Utilities. Cleveland Utilities contracts to receive up to 4.44 million gallons per day from this supplier. Other sources include Waterville Springs and connections with the Eastside Utilities District and Savannah Valley Utility District.

The distribution system consists of 728 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 8.3 mgd.

This FY 2010 Budget calls for improvement in the system totaling \$1,262,500.

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 29.8 mgd.

The wastewater collection system includes 338 miles of wastewater mains, and a number of sewer pumping stations. Work continues on the collection system to correct inflow/infiltration problems. This occurrence takes place during periods of wet weather and can cause overloading conditions in the system. Additionally, this added flow increases the costs of operating the wastewater plant.

## **Summary of Expenses:**

A Summary of Expenses can be found following the Performance Measures.

## **Goals and Objectives:**

- \* Provide reliable water and wastewater utility services which meet or exceed all federal and state standards with rates at or below the regional average.
- \* Continue to maintain the system's financial stability while expanding the customer base, and increasing the system's capacity.
- \* Continue to utilize the latest technology and work methods to enhance system performance and cost effectiveness.
- \* Continue to extend the necessary water and wastewater facilities to newly-annexed areas within the statutorily-mandated time period.
- \* Continue to coordinate the installation of water and wastewater lines with the Public Works Department so that repaving follows said installation, and never precedes it.

**CLEVELAND UTILITIES**  
**Water and Wastewater**  
**Performance Measures**

	FY 2008 Actual	FY 2009 Projected	FY 2010 Projected
MG of Treated Water Pumped	3,937,199,723	3,933,026,315	4,008,815,789
MG of Treated Water Sold	3,040,388,250	2,989,100,000	3,046,700,000
% of Treated Water Loss	22.78%	24.00%	24.00%
MG of Treated Wastewater	3,098,910,000	3,386,909,091	3,353,272,727
% Inflow/Infiltration	39.34%	45.00%	45.00%
Number of Water Customers			
Residential	26,322	26,490	26,659
Commercial	3,000	2,973	2,946
Industrial	56	57	58
Total	29,378	29,520	29,663
Number of Wastewater Customers			
Residential	14,663	14,784	14,905
Commercial	2,473	2,513	2,553
Industrial	61	63	65
Total	17,197	17,360	17,523
Total Revenues (Combined)	20,452,165	20,357,316	20,467,777
Net Income (Combined)	664,232	107,969	375,210
Investment in Plant and Equipment	7,319,218	4,465,419	1,945,500
Long-term Debt	54,220,000	50,945,000	47,410,000
# of Customers per W/WW Employee	416	419	421

## *Cleveland Utilities-Water/Wastewater System Budget Summary*

	FY 2008 ACTUAL	FY 2009 BUDGETED	FY 2010 PROPOSED	% OF TOTAL
<b>Revenues for Water System</b>				
Residential	\$ 6,656,255	\$ 7,181,159	\$ 7,269,406	33.81%
Commercial	2,331,028	2,550,772	2,609,562	12.14%
Industrial	809,844	856,908	825,245	3.84%
Irrigation	425,120	357,619	538,110	2.50%
Change in Accrued Revenue	45,507	0	0	N/A
<b>Total Water Revenue</b>	<b>\$ 10,267,754</b>	<b>\$ 10,946,458</b>	<b>\$ 11,242,323</b>	<b>52.28%</b>
Sewer Revenues	\$ 8,129,726	\$ 8,593,498	\$ 8,594,438	39.97%
Other Operating Revenue	1,747,994	1,929,715	1,526,500	7.10%
Interest	306,691	243,932	139,004	0.65%
<b>Total Other Revenues</b>	<b>\$ 10,184,411</b>	<b>\$ 10,767,145</b>	<b>\$ 10,259,942</b>	<b>47.72%</b>
<b>Total Revenues</b>	<b>\$ 20,452,165</b>	<b>\$ 21,713,603</b>	<b>\$ 21,502,265</b>	<b>100.00%</b>
<b>Operating Expense</b>				
Operations	\$ 10,991,388	\$ 11,320,350	\$ 11,836,094	56.02%
Maintenance	2,477,679	2,168,403	2,287,643	10.83%
Depreciation and Amortization	4,501,106	4,795,790	4,790,165	22.67%
Tax Equivalent & FICA	574,574	607,691	559,991	2.65%
<b>Total Operating Expenses</b>	<b>\$ 18,544,747</b>	<b>\$ 18,892,234</b>	<b>\$ 19,473,893</b>	<b>92.18%</b>
Interest Expense	\$ 2,100,988	\$ 2,422,459	\$ 1,653,162	7.82%
<b>Total Other Expenses</b>	<b>\$ 2,100,988</b>	<b>\$ 2,422,459</b>	<b>\$ 1,653,162</b>	<b>7.82%</b>
<b>Total Expenses</b>	<b>\$ 20,645,735</b>	<b>\$ 21,314,693</b>	<b>\$ 21,127,055</b>	<b>100.00%</b>
<b>Operating Income</b>	<b>\$ (193,570)</b>	<b>\$ 398,910</b>	<b>\$ 375,210</b>	
Contribution In Aid of Construction	\$ 857,803	\$ -	\$ -	
<b>Net Revenues</b>	<b>\$ 664,233</b>	<b>\$ 398,910</b>	<b>\$ 375,210</b>	

**CLEVELAND UTILITIES - WATER  
CASH FLOW ANALYSIS  
FY 2010**

<b>Sources of Cash:</b>	
Net Income	\$ 207,175
Add: Non-Cash Items	
Depreciation - Expensed	\$ 2,032,252
Depreciation - Cleared	151,178
Amortization	<u>(77,127)</u>
Total Non-Cash Items	<u>2,106,303</u>
Total Cash Generated From Operations	\$ 2,313,478
Add: Projected Cash Balance 6/30/09	2,090,744
Bond Issues (Net)	-
Grants & Contributions In Aid	110,000
GASB 45 Adjustment	<u>274,797</u>
Total Cash Available For Capital Expenditures & Debt Repayment	\$ 4,789,019
<b>Uses of Available Cash:</b>	
Debt Repayment - Bonds/Loans	\$ 1,392,211
Capital Improvements & Additions	<u>1,262,500</u>
<b>Total Uses of Cash</b>	<u>2,654,711</u>
<b>Projected Cash Balance 6/30/10</b>	<b><u>\$ 2,134,308</u></b>
Allocated - Debt Sinking Funds	\$ 522,034
Non - Allocated	<u>1,612,274</u>
<b>Total</b>	<b><u>\$ 2,134,308</u></b>

**CLEVELAND UTILITIES - WATER  
FINANCIAL FORECAST  
FOR THE YEAR ENDING JUNE 30, 2010**

	1ST QTR	2ND QTR	3RD QTR	4TH QTR	TOTAL	GALLONS (000)
<b>REVENUES</b>						
Residential-Inside	830,956	714,857	663,302	738,689	2,947,804	813,460
Residential-Outside	1,196,888	1,035,761	967,945	1,121,008	4,321,602	719,927
Commercial-Inside	509,644	440,068	404,790	450,163	1,804,665	651,377
Commercial-Outside	191,440	177,790	145,855	161,362	676,447	116,992
Resale	35,950	31,178	28,619	32,703	128,450	85,307
Industrial-Inside	224,891	201,935	187,691	210,728	825,245	480,764
Irrigation-Inside	226,614	122,579	31,676	107,816	488,685	167,871
Irrigation-Outside	14,906	12,010	4,316	18,193	49,425	10,968
Total Water Revenue	3,231,289	2,736,178	2,434,194	2,840,662	11,242,323	3,046,666
<b>OTHER REVENUE</b>						
Sprinkler Taps & Service	40,649	34,422	30,622	35,735	141,428	
Access Fees	69,392	58,759	52,274	61,003	241,428	
HUC Reimbursement	74,954	63,470	56,464	65,891	260,779	
Customer Penalties	37,159	31,466	27,993	32,667	129,285	
Miscellaneous (Service Revenue)	63,735	53,970	48,014	56,028	221,747	
Interest	11,445	9,692	8,623	10,061	39,821	
Total Other Revenue	297,334	251,779	223,990	261,385	1,034,488	
<b>TOTAL REVENUE</b>	<b>3,528,623</b>	<b>2,987,957</b>	<b>2,658,184</b>	<b>3,102,047</b>	<b>12,276,811</b>	
<b>EXPENSES</b>						
Purchased Water	669,718	567,101	504,511	588,756	2,330,086	
T & D Operations	310,212	310,212	310,212	310,206	1,240,842	
T & D Maintenance	228,549	228,549	228,549	228,548	914,195	
Pumping Expense	392,410	332,284	295,610	344,973	1,365,277	
Meter Reading	70,587	70,587	70,587	70,583	282,344	
Billing & Collecting	107,046	107,046	107,046	107,045	428,183	
Customer Service & Information	14,928	14,928	14,928	14,931	59,715	
Administrative O & M	243,423	243,423	243,423	243,421	973,690	
Employee Benefits, FICA & Safety	428,562	428,562	428,562	428,564	1,714,250	
Depreciation	505,179	505,179	510,123	511,771	2,032,252	
Acquisition Adjustment (Credit)	(26,805)	(26,805)	(26,805)	(26,807)	(107,222)	
Interest	155,091	155,091	155,091	155,086	620,359	
Bond Costs Amortization	4,050	4,050	4,050	4,045	16,195	
Tax Equivalent	49,869	49,869	49,869	49,863	199,470	
<b>TOTAL EXPENSES</b>	<b>3,152,819</b>	<b>2,990,076</b>	<b>2,895,756</b>	<b>3,030,985</b>	<b>12,069,636</b>	
<b>NET INCOME (LOSS)</b>	<b>375,804</b>	<b>(2,119)</b>	<b>(237,572)</b>	<b>71,062</b>	<b>207,175</b>	

**CLEVELAND UTILITIES - WASTEWATER  
CASH FLOW ANALYSIS  
FY 2010**

<b>Sources of Cash:</b>	
Net Income	\$ 168,035
Add: Non-Cash Items	
Depreciation - Expensed	\$ 2,828,739
Depreciation - Cleared	60,699
Amortization	<u>77,187</u>
Total Non-Cash Items	<u>2,966,625</u>
Total Cash Generated From Operations	\$ 3,134,660
Add: Projected Cash Balance 6/30/09	4,951,410
Bond Issues (Net)	-
Grants & Contribution In Aid	90,000
Sale of Mouse Creek WWTP	5,000
GASB 45 Adjustment	<u>216,745</u>
Total Cash Available For Capital Expenditures & Debt Repayment	\$ 8,397,815
<b>Uses of Available Cash:</b>	
Debt Repayment - Bonds/Loans	\$ 2,142,789
Capital Improvements & Additions	<u>683,000</u>
<b>Total Uses of Cash</b>	<u>2,825,789</u>
<b>Projected Cash Balance 6/30/10</b>	<b><u>\$ 5,572,026</u></b>
Allocated - Debt Sinking Funds	\$ 1,447,436
Non - Allocated	<u>4,124,590</u>
<b>Total</b>	
	<b><u>\$ 5,572,026</u></b>

**CLEVELAND UTILITIES - WASTEWATER  
FINANCIAL FORECAST  
FOR THE YEAR ENDING JUNE 30, 2010**

<b>2010 BUDGET</b>						
	<b>1ST QTR</b>	<b>2ND QTR</b>	<b>3RD QTR</b>	<b>4TH QTR</b>	<b>TOTAL</b>	<b>GALLONS (000)</b>
<b>REVENUES</b>						
Residential-Inside	1,001,636	964,457	941,449	976,330	3,883,872	811,680
Residential-Outside	71,703	68,925	70,387	72,928	283,943	35,226
Commercial-Inside	687,006	644,737	634,815	656,037	2,622,595	542,042
Commercial-Outside	60,354	64,846	63,767	63,886	252,853	37,439
Industrial-Inside	423,758	382,633	352,345	392,439	1,551,175	417,921
<b>Total Wastewater Revenue</b>	<b>2,244,457</b>	<b>2,125,598</b>	<b>2,062,763</b>	<b>2,161,620</b>	<b>8,594,438</b>	<b>1,844,308</b>
<b>OTHER REVENUE</b>						
Access Fees	50,341	47,675	46,266	48,484	192,766	
Miscellaneous Revenue	49,719	47,086	45,694	47,884	190,383	
Interest	25,902	24,530	23,805	24,946	99,183	
Customer Penalties	38,829	36,773	35,686	37,396	148,684	
<b>Total Other Revenue</b>	<b>164,791</b>	<b>156,064</b>	<b>151,451</b>	<b>158,710</b>	<b>631,016</b>	
<b>TOTAL REVENUE</b>	<b>2,409,248</b>	<b>2,281,662</b>	<b>2,214,214</b>	<b>2,320,330</b>	<b>9,225,454</b>	
<b>EXPENSES</b>						
Wastewater Plant-Operations	290,227	274,858	266,733	279,516	1,111,334	
Wastewater Plant-Maintenance	84,967	80,467	78,089	81,831	325,354	
Collection System-Operations	153,969	153,969	153,969	153,969	615,876	
Collection System-Maintenance	202,884	202,884	202,884	202,886	811,538	
Sludge Disposal	86,262	86,262	86,262	86,266	345,052	
Billing & Collecting	70,932	70,932	70,932	70,933	283,729	
Customer Service & Information	12,168	12,168	12,168	12,173	48,677	
Administrative O & M	114,285	114,285	114,285	114,284	457,139	
Employee Benefits, FICA & Safety	294,243	294,243	294,243	294,248	1,176,977	
Depreciation	705,720	705,720	708,231	709,068	2,828,739	
Interest	258,201	258,201	258,201	258,200	1,032,803	
Bond Costs Amortization	5,049	5,049	5,049	5,054	20,201	
<b>TOTAL EXPENSES</b>	<b>2,278,907</b>	<b>2,259,038</b>	<b>2,251,046</b>	<b>2,268,428</b>	<b>9,057,419</b>	
<b>NET INCOME (LOSS)</b>	<b>130,341</b>	<b>22,624</b>	<b>(36,832)</b>	<b>51,902</b>	<b>168,035</b>	

## **Internal Service Funds**

Internal service funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the government and to other government units, on a cost reimbursement basis. The City currently maintains one Internal Service Fund outlined below:

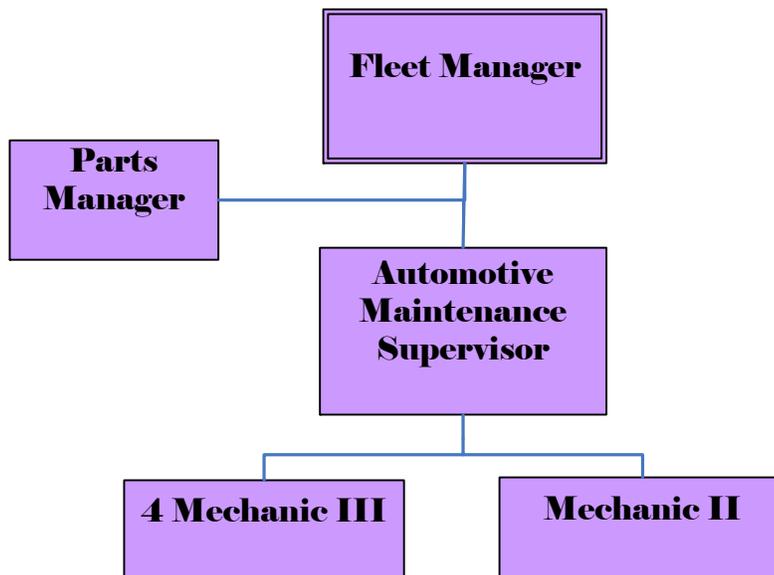
**Fleet Management Fund:** This fund is used to account for the maintenance of all vehicles owned by the City of Cleveland. The City also maintains vehicles for other governmental agencies.



# Fleet Management



# **PUBLIC WORKS FLEET MANAGEMENT**



## ***Fleet Management Fund***

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

Fleet Management is an internal service fund, which provides the revenues, expenses, and depreciation costs for fleet management services. Vehicles and equipment are owned by fifteen different departments and/or divisions of the city. In addition, fleet personnel provide maintenance and/or fuel services for fifteen outside agencies, including Bradley County Emergency Management, Bradley County Volunteer Fire Department, Bradley County Ambulance, Bradley County Rescue, Cleveland Housing Authority, Southeast Tennessee Community Corrections, Bradley-Cleveland Community Services Agency, Bradley County Courts Community Services, Cleveland State Community College, Charleston Police Department, West Polk County Fire and Rescue, the Department of US Immigrations & Customs, SETHRA, Bradley County Medical Examiner, and the State Drug Task Force. Approximately 500 vehicles and/or pieces of equipment are maintained on a regular basis.

Monthly billings are submitted to each department for repair parts, labor charges and fuel usage. A 30% surcharge is added to parts and contracted services to cover costs of ordering, storage, and overhead. The budget contains a \$.20 per gallon markup on fuel over the city's actual cost. The current labor charge is \$57.00 per hour, which covers a portion of the Fleet indirect overhead. Rates are reviewed annually during budget preparation. If a rate change is recommended by staff and the City Manager, it is reviewed by the City Council at the annual budget hearing and adjusted according to their recommendation and approval. This fiscal year an increase was not recommended, therefore, rates will remain the same.

Fleet management provides recommendations to department managers regarding vehicle and equipment repair and replacement. The preventive maintenance program is critical for maintaining full operations and prolonging vehicle and equipment life.

The fleet facility is located on Fulbright Road. There are twelve bay doors and each mechanic has his own work bay, with a vehicle lift to speed service and repair work. Each mechanic also has a computer at his work station and has access to online shop repair services. This allows access to factory and aftermarket repair and maintenance information at the speed of the internet. This facility has enhanced mechanics' productivity due to space and accessibility.

The fleet facility also houses a fully stocked parts room, which is very spacious and easily accessible. Eighty percent of the parts needed, for preventive maintenance type work, are available with no waiting. New equipment and tools have been purchased, such as diagnostic equipment. This enables the mechanics to diagnose repair needs which had to be sent out to private companies in the past. The department endeavors to increase the in-house productivity and services while decreasing contracted services to outside companies. There is also equipment for parts fabrication which, in the past, had to be sent to outside vendors. This equipment has paid for itself and will generate

approximately \$5,000 in annual savings. Therefore, many parts can be prepared in-house without the prior downtime and inconvenience.

The lubrication system provides a ten percent savings in-lieu of 55-gallon drum purchases and a twenty percent savings over per quart bottle purchases. This has resulted in an annual savings of approximately \$2,000. Reels are located at each mechanic's work station which enables immediate access to oil products.

It is important that continual training be provided for the staff to remain certified technicians. In 2007, ACDelco introduced a web based internet training format which offers instruction in various technical and business courses (36 courses each, with 24 being web-based and 8 providing hands-on training in an Alpharetta, GA facility). This service is provided nation-wide, at no cost to fleet management facilities, through ACDelco. When areas of training are completed, certificates are provided by the company, and these are recorded in employee's personnel files. These are equivalent to ASE certification. The time spent in training by each mechanic is also documented through the Fleet CFA program. This type training is convenient, less expensive, and reduces time spent in travel and away from the job. Presently, there are 5 employees participating in this training program.

EXPENDITURE SUMMARY	FY 2008 Actual	FY 2009 Budgeted	FY 2010 Proposed	Percentage Increase
Personnel Expenditures	453,163	495,700	493,000	-1 %
Operating Expenditures	235,998	278,101	267,800	-4 %
Capital Outlay & Debt Service	2,241	2,500	1,900	-24%
Total Expenditures	691,402	776,301	762,700	-2 %

***Goals and Objectives:***

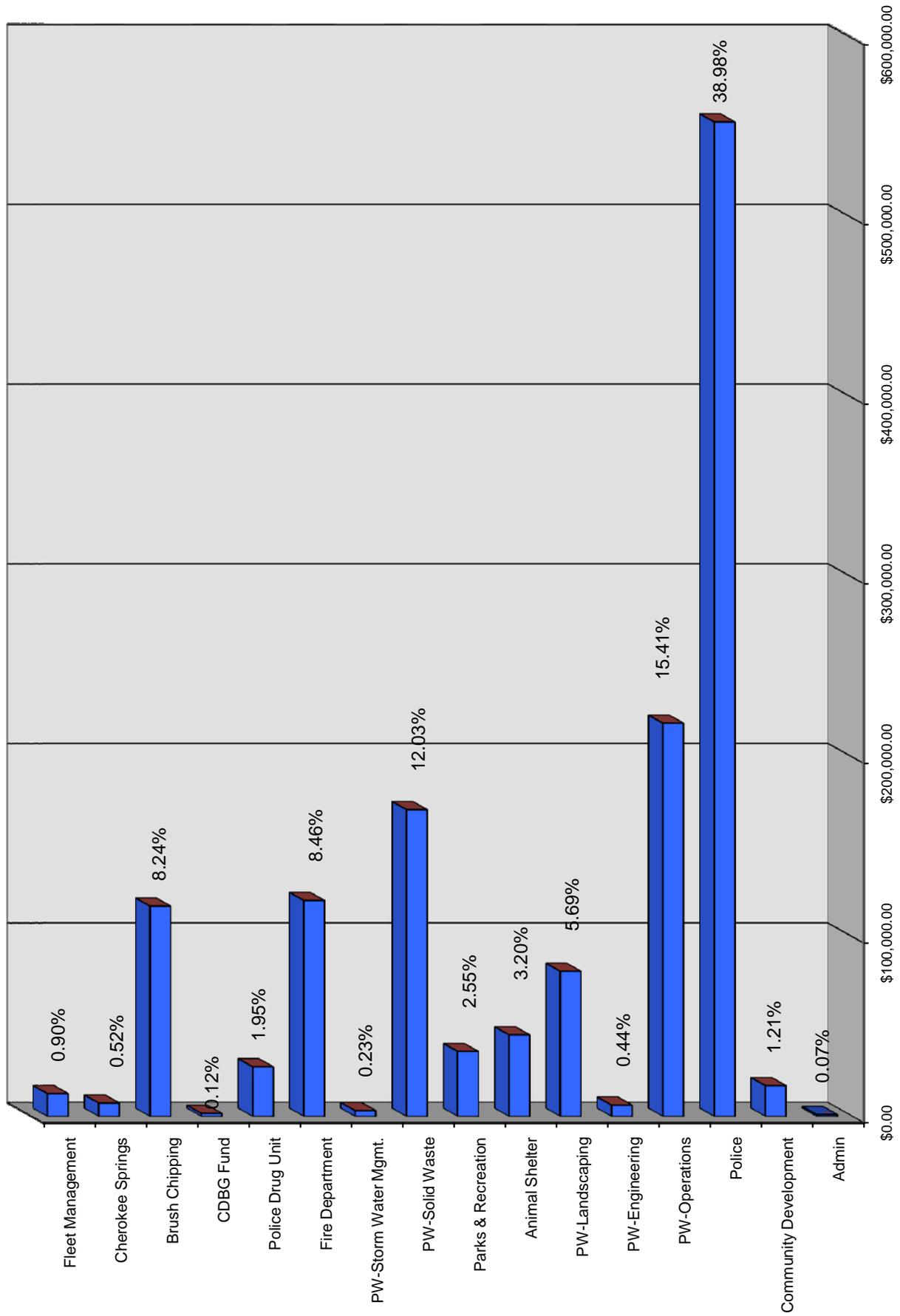
- Provide a quality preventive maintenance program for all city vehicles and equipment in a cost-effective manner.
- Reduce the number of emergency repairs, and therefore unexpected operational downtime by 5%.
- Decrease contracted services to outside vendors by increasing internal service performance by 2%.
- Increase billable hours by 2%.
- Improve the training and certification levels of all staff.
- Maintain the financial stability of this fund.

***Performance Measures:***

Measure Description	FY2007 (Actual)	FY2008 (Actual)	FY2009 (Estimated)	FY2010 (Projected)
# of Vehicles and Heavy Equipment	449	494	494	500
# of Mechanics	5	5	5	5
# of Other Garage Personnel	3	3	3	3
# of Training Hours	239	296	200	250
Vehicles per Mechanic	89.9	98.8	98.8	100
# of Repair Orders (Scheduled & Non-scheduled)	2,430	2259	2320	2400
# of Repair Orders per Mechanic	486	452	464	480
# of Jobs Completed from Repair Orders	11,821	10,727	10,995	11,500
# of Emergency Repairs	30	*172	185	200
Labor Rate	\$57	\$57	\$57	\$57
% of Operating Budget for Contracted Svcs.	45.32%	38.88%	46.37%	48.54%
% of Mechanic Hours Billed (Billable Hrs.)	63.8%	60.64%	62.00%	62.00%

\*Increased – tracking all emergency calls, not just after hour call-outs.

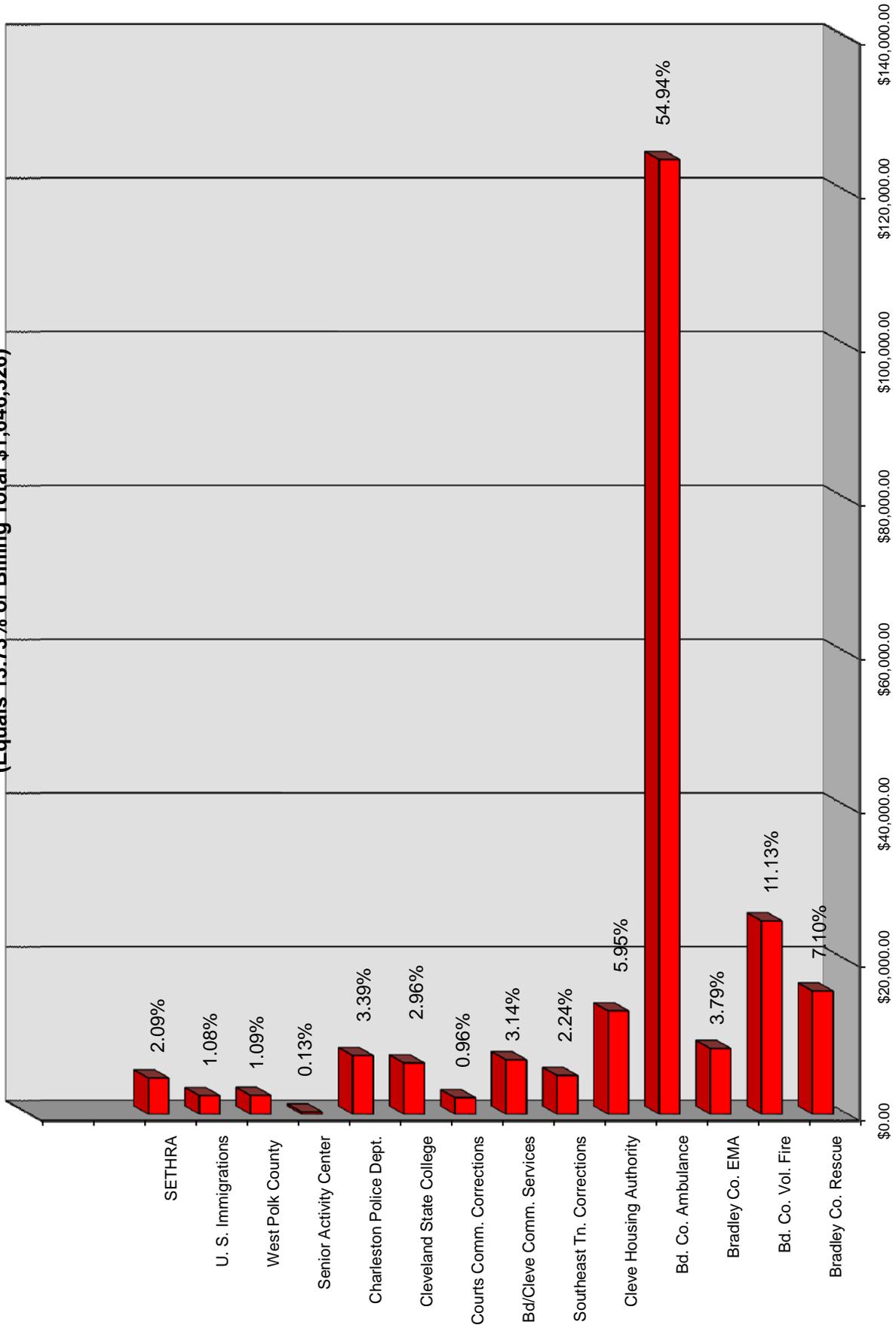
**Fleet Management**  
**2007-08 Department Percentages of Maintenance & Fuel Cost**  
**\$1,420,306 (Equals 86.27% of Billing Total \$1,646,326)**



**Fleet Management  
2007-08 Outside Agencies Percentage of Maintenance & Fuel Cost**

**\$226,021.28**

**(Equals 13.73% of Billing Total \$1,646,326)**



CITY OF CLEVELAND						
FUND #511 - FLEET MANAGEMENT FUND						
REVENUES						
OBJECT CODE		2007-2008 ACTUAL	2008-2009 ORIGINAL BUDGET	2008-2009 AMENDED BUDGET	2009-2010 REQUESTED	2009-2010 PROPOSED
<b>Sales Revenue:</b>						
36512	FUELS MARKUP	52,514	51,000	51,000	51,000	51,000
36534	PARTS	454,429	500,000	500,000	500,000	500,000
36536	LESS: COST OF GOODS SOLD	(329,787)	(350,000)	(350,000)	(350,000)	(350,000)
<b>Subtotal:</b>		<b>177,156</b>	<b>201,000</b>	<b>201,000</b>	<b>201,000</b>	<b>201,000</b>
<b>Operating Revenues:</b>						
34330	CHARGES FOR SVCS-INTERNAL	350,329	367,500	367,500	367,500	367,500
34331	CHARGES FOR SVCS-CONTR.	136,101	169,000	169,000	169,000	169,000
<b>Subtotal:</b>		<b>486,431</b>	<b>536,500</b>	<b>536,500</b>	<b>536,500</b>	<b>536,500</b>
<b>Other Income:</b>						
36110	INTEREST INCOME	7,607	5,000	5,000	5,000	5,000
36990	MISCELLANEOUS	0	200	200	200	200
<b>Subtotal:</b>		<b>7,607</b>	<b>5,200</b>	<b>5,200</b>	<b>5,200</b>	<b>5,200</b>
	<b>TOTAL REVENUES</b>	<b>671,193</b>	<b>742,700</b>	<b>742,700</b>	<b>742,700</b>	<b>742,700</b>
EXPENDITURES						
DEPARTMENT #43170						
OBJECT CODE		2007-2008 ACTUAL	2008-2009 ORIGINAL BUDGET	2008-2009 AMENDED BUDGET	2009-2010 REQUESTED	2009-2010 PROPOSED
<b>Personnel and fringe benefits:</b>						
111	SALARIES	313,107	332,300	332,300	335,700	335,700
112	OVERTIME	3,043	5,000	5,000	5,000	5,000
131	SERVICE AWARDS	0	200	200	200	200
132	LONGEVITY	1,100	1,500	1,500	2,000	2,000
133	SOLD VACATION	1,696	1,900	1,900	2,700	2,700
134	CHRISTMAS BONUS	758	900	900	900	900
140	DENTAL INSURANCE	3,060	3,600	3,600	3,600	3,600
141	SOCIAL SECURITY TAXES	22,649	26,200	26,200	26,600	26,600
142	HEALTH INSURANCE EXP	51,958	61,800	61,800	53,800	53,800
143	RETIREMENT EXPENSE	51,793	56,900	56,900	57,600	57,600
144	LIFE & DISABILITY INSURANCE	3,717	4,400	4,400	4,400	4,400
149	WORKER'S COMP CLAIMS	284	1,000	1,000	500	500
<b>Subtotal:</b>		<b>453,163</b>	<b>495,700</b>	<b>495,700</b>	<b>493,000</b>	<b>493,000</b>
<b>Operating expenditures:</b>						
211	POSTAGE EXPENSE	783	1,200	1,200	1,200	1,200
219	PAGER EXPENSE	98	200	200	0	0
221	PRINTING EXPENSE	170	200	200	200	200
237	ADVERTISING	66	200	200	200	200
239	MEMBERSHIP DUES/LICENSING	1,043	700	700	700	700
241	UTILITIES	22,520	22,000	22,000	19,000	19,000
245	TELEPHONE EXPENSE	7,928	9,700	9,700	8,500	8,500

<b>EXPENDITURES</b>						
<b>DEPARTMENT #43170</b>						
<b>OBJECT CODE</b>		<b>2007-2008 ACTUAL</b>	<b>2008-2009 ORIGINAL BUDGET</b>	<b>2008-2009 AMENDED BUDGET</b>	<b>2009-2010 REQUESTED</b>	<b>2009-2010 PROPOSED</b>
261	VEHICLE MAINT(GARAGE)	7,464	4,000	4,000	4,000	4,000
263	CONT SVCS-VEH MAINT	102,946	130,000	130,000	130,000	130,000
266	BUILDING MAINTENANCE	5,233	4,000	4,000	4,000	4,000
269	CTRL FUEL MAINT & SUPPLIES	8,636	8,000	8,000	8,000	8,000
283	TRAVEL/TRAINING EXPENSE	837	2,000	2,000	1,000	1,000
298	CONT SVCS-PEST CONTROL	270	300	300	300	300
319	OFFICE EXPENSE	2,800	3,000	3,000	3,000	3,000
322	WASTE DISPOSAL SUPPLIES	3,005	2,000	2,000	2,500	2,500
324	JANITORIAL EXPENSE	1,411	2,000	2,000	2,000	2,000
326	UNIFORM EXPENSE	1,382	4,000	4,000	4,000	4,000
331	GASOLINE EXPENSE	5,485	4,500	4,500	5,000	5,000
336	ELECTRICAL REPAIRS & PARTS	1,175	0	0	0	0
511	INS-BLDGS & CONTENTS	1,882	2,200	1,832	1,800	1,800
512	INS-VEHICLES & EQUIP	686	800	800	800	800
513	INS-GENERAL LIABILITY	1,753	2,000	2,000	2,000	2,000
514	WORKER'S COMPENSATION	13,516	14,900	13,069	13,100	13,100
540	DEPRECIATION EXPENSE	39,592	49,400	49,400	47,500	47,500
545	COMPUTER SOFTWARE MAINT	5,035	12,500	12,500	8,500	8,500
599	MISCELLANEOUS	283	500	500	500	500
<b>Subtotal:</b>		<b>235,998</b>	<b>280,300</b>	<b>278,101</b>	<b>267,800</b>	<b>267,800</b>
<b>Capital outlay and debt service:</b>						
941	EQUIPMENT & TOOLS	2,241	2,500	2,500	1,900	1,900
<b>Subtotal:</b>		<b>2,241</b>	<b>2,500</b>	<b>2,500</b>	<b>1,900</b>	<b>1,900</b>
	<b>TOTAL EXPENDITURES</b>	<b>691,402</b>	<b>778,500</b>	<b>776,301</b>	<b>762,700</b>	<b>762,700</b>

FLEET MANAGEMENT FUND  
CASH FLOW STATEMENT  
FY 2010

	<b>Budgeted</b>
Cash flows from operating and investing activities:	
Net income (loss)	(\$20,000.00)
Adjustments to Reconcile Net Income (loss) to net cash provided by operating activities:	
Depreciation	\$47,500.00
Changes in assets:	
Accounts receivable (increase) or decrease	
Changes in liabilities:	
Accrued liabilities increase or (decrease)	-
Due to other funds	-
Deferred revenues increase (decrease)	-
Total Adjustments	<u>\$47,500.00</u>
Net cash provided by operating and investing activities	<u>\$27,500.00</u>
Cash flows from capital and related financing activities:	
Debt Principal Repayment:	-
Other Improvements	-
Net cash used in capital and related financing activities	-
Net increase (decrease) in cash and cash equivalents	\$27,500.00
Cash and cash equivalents, beginning of fiscal year	<u>\$176,741.00</u>
Cash and cash equivalents	<u><u>\$204,241.00</u></u>

## **Trust Funds**

Trust funds are used to account for assets held by the City in a trustee capacity. A “non-expendable” trust fund stipulates that only earnings and not principal may be spent. The City currently maintains one Trust Fund outlined below:

**Meiler Estate Animal Shelter Trust Fund:** This fund is used to account for funds bequeathed to the City of Cleveland Animal Control by John and Elizabeth Meiler. The Meilers were described as a quiet couple who had a great love for their poodles and friends in the Cleveland area. With their generous gift, the City has been able to purchase two additional trucks to assist in responding county wide to citizen calls.

# **MEILER ESTATE ANIMAL CONTROL FUND**



## ***Meiler Estate Animal Control Fund***

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

No Personnel are funded out of this fund.

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

This fund was established by a contribution in the amount of \$141,159 to the Cleveland Animal Control from the estate of Elizabeth Jean Meiler. The department received an additional \$125,634 from the estate of Elizabeth Jean Meiler in FY 2002 and \$191,440 from the estate of John Meiler in FY 2003. Interest from these gifts has been used to provide a storage and quarantine building, telephone equipment, software and trucks, which were badly needed for the operation.

EXPENDITURE SUMMARY	FY 2008 Actual	FY 2009 Budgeted	FY 2010 Proposed	Percentage Increase
Personnel Expenditures	\$0	\$0	\$0	0%
Operating Expenditures	\$0	\$0	\$0	0%
Capital Outlay & Debt Service	\$23,000	\$17,300	\$13,400	-23%
Total Expenditures	\$23,000	\$17,300	\$13,400	-23%

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

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

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

This fund helps support the Animal Control operation by purchasing equipment or by paying the debt service on needed equipment. Therefore, this fund has an impact on the performance measures of the Cleveland Animal Control listed in the General Fund.

CITY OF CLEVELAND						
<b>FUND #126 - MEILER ESTATE/ANIMAL CONTROL FUND</b>						
<b>REVENUES</b>						
OBJECT CODE		2007-2008 ACTUAL	2008-2009 ORIGINAL BUDGET	2008-2009 AMENDED BUDGET	2009-2010 REQUESTED	2009-2010 PROPOSED
36110	INTEREST INCOME	14,424	15,000	15,000	6,000	6,000
	<b>TOTAL REVENUES</b>	<b>14,424</b>	<b>15,000</b>	<b>15,000</b>	<b>6,000</b>	<b>6,000</b>
<b>EXPENDITURES</b>						
<b>DEPARTMENT # 51600</b>						
OBJECT CODE		2007-2008 ACTUAL	2008-2009 ORIGINAL BUDGET	2008-2009 AMENDED BUDGET	2009-2010 REQUESTED	2009-2010 PROPOSED
762	TRANS TO CIP - TRUCK	13,500	15,000	17,300	13,400	13,400
763	TRANS TO CIP - TELEPHONE	5,000	0	0	0	0
764	TRANS TO CIP - SOFTWARE	4,500	0	0	0	0
	<b>TOTAL EXPENDITURES</b>	<b>23,000</b>	<b>15,000</b>	<b>17,300</b>	<b>13,400</b>	<b>13,400</b>

Storage and Quarantine Area



## *Glossary of Terms*

**Accrual Basis** - A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

**Activity** - Departmental efforts which contribute to the achievement of a specific set of program objectives; the smallest unit of the program budget.

**Ad Valorem Taxes** - Commonly referred to as property taxes, are levied on both real and personal property according to the property's valuation and the tax rate.

**Allot** - To divide an appropriation into amounts, which may be encumbered or expended during an allotment period.

**Amortization** - A method of measuring the consumption of the value of long-term assets in regular installments over a period of time.

**Annualize** - Taking changes that occurred mid-year and calculating their cost for a full year, for the purpose of preparing an annual budget.

**Appropriation** - A legal authorization to incur obligations and to make expenditures for specific purposes.

**Assessed Valuation** - The valuation set upon real estate and certain personal property by the Assessor as a basis for levying property taxes.

**Assessment Ratio** - The ratio at which the tax rate is applied to the tax base.

**Asset** - Resources owned or held by a government which have monetary value.

**Attrition** - A method of achieving reduction in personnel by not refilling the positions vacated through resignation, reassignment, transfer, retirement, or means other than layoffs.

**Authorized Positions** - Employee positions, which are authorized in the adopted budget, to be filled during the year.

**Available (Undesignated) Fund Balance** - This refers to the funds remaining from the prior year which are available for appropriation and expenditure in the current year.

**Balanced Budget** - The sum of estimated net revenues is equal to planned expenditures.

**Base Budget** - Cost of continuing the existing levels of service in the current budget year.

**Bond** - A long-term I.O.U. or promise to pay. It is a promise to repay a specified amount of money (the face amount of the bond) on a particular date (the maturity date). Bonds are primarily used to finance capital projects.

**General Obligation (G.O.) Bond** - This type of bond is backed by the full faith, credit and taxing power of the government.

**Revenue Bond** - This type of bond is backed only by the revenues from a specific enterprise or project, such as a hospital or toll road.

**Bond Refinancing** - The payoff and re-issuance of bonds, to obtain better interest rates and/or bond conditions.

**Budget** - A plan of financial activity for a specified period of time (fiscal year or biennium) indicating all planned revenues and expenses for the budget period.

**Budgetary Basis** - This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, cash, or modified accrual.

**Budget Calendar** - The schedule of key dates that a government follows in preparation and adoption of the budget.

**Budgetary Control** - The control or management of a government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

**Capital Assets** - Assets of significant value and having a useful life of several years. Capital assets are also called fixed assets. The City of Cleveland defines them as assets costing at least \$500 and a useful life of two or more years.

**Capital Budget** - The appropriation of bonds or operating revenue for improvements to facilities, and other infrastructure.

**Capital Improvements** - Expenditures related to the acquisition, expansion or rehabilitation of an element of the government's physical plant; sometimes referred to as infrastructure. It also includes vehicle and equipment replacement.

**Capital Improvements Program (CIP)** - A plan for capital outlay to be incurred each year over a fixed number of years to meet capital needs arising from the government's long-term needs.

**Capital Outlay** - Fixed assets which have a value of \$500 or more and have a useful economic lifetime of more than one year; or, assets of any value if the nature of the item is such that it must be controlled for custody purposes as a fixed asset.

**Capital Project** - Major construction, acquisition, or renovation activities which add value to a government's physical assets or significantly increase their useful life. Also called capital improvements.

**Capital Project Funds** – Funds used to account for financial resources segregated for the acquisition or construction of major capital facilities other than those financed by enterprise operations.

**Capital Reserve** - An account used to segregate a portion of the government's equity to be used for future capital program expenditures. The amount of capital reserve is roughly equal to the government's annual equipment depreciation and an amount identified as being needed for future capital acquisition.

**Commodities** - Expendable items that are consumable or have a short life span. Examples include office supplies, gasoline, minor equipment, and asphalt.

**Constant or Real Dollars** - The presentation of dollar amounts adjusted for inflation to reflect the real purchasing power of money as compared to a certain point in time in the past.

**Consumer Price Index (CPI)** - A statistical description of price levels provided by the U.S. Department of Labor. The index issued as a measure of the increase in the cost of living (i.e., economic inflation).

**Contingency** - A budgetary reserve set-aside for emergencies or unforeseen expenditures not otherwise budgeted.

**Contractual Services** - Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include utilities, rent, maintenance agreements, and professional consulting services.

**Cost-of-living Adjustment (COLA)** - An increase in salaries to offset the adverse effect of inflation on compensation.

**Debt Service** - The cost of paying principal and interest on borrowed money according to a predetermined payment schedule.

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

**Dedicated Tax** - A tax levied to support a specific government program or purpose.

**Deficit** - The excess of an entity's liabilities over its assets or the excess of expenditures or expenses over revenues during a single accounting period.

**Department** - The basic organizational unit of government which is functionally unique in its delivery of services.

**Depreciation** - Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

**Development-related Fees** - Those fees and charges generated by building, development and growth in a community. Included are building and street permits, development review fees and zoning, platting and subdivision fees.

**Disbursement** - The expenditure of monies from an account.

**Distinguished Budget Presentation Awards Program** - A voluntary awards program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents.

**Employee (or Fringe) Benefits** - Contributions made by a government to meet commitments or obligations for employee fringe benefits. Included are the government's share of costs for Social Security and the various pensions, medical and life insurance plans.

**Encumbrance** - The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a specified future expenditure.

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

**Entitlements** - Payments to which local governmental units are entitled, pursuant to an allocation formula determined by the agency providing the monies, usually the state or the federal government.

**Expenditure** - The payment of Cash on the transfer of property or services for the purpose of acquiring an asset, service or settling a loss.

**Expense** - Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest or other charges.

**Fiscal Policy** - A government's policies with respect to revenues, spending, and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

**Fiscal Year** - A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization. The City's fiscal year is July 1<sup>st</sup> through June 30<sup>th</sup>.

**Fixed Assets** - Assets of long-term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.

**Full Faith and Credit** - A pledge of a government's taxing power to repay debt obligations.

**Full-time Equivalent Position (FTE)** - A part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours per year. For example, a part-time typist working for 20 hours per week would be the equivalent to .5 of a full-time position.

**Function** - A group of related activities aimed at accomplishing a major service of regulatory program for which a government is responsible (e.g., public safety).

**Fund** - A fiscal entity with revenues and expenses which are segregated for the purpose of carrying out a specific purpose or activity.

**Fund Balance** - The excess of the assets of a fund over its liabilities, reserves, and carryover.

**GAAP** - Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

**GASB** – Governmental Accounting Standards Board. Ultimate authoritative accounting and financial reporting standard-setting body for state and local governments.

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

**Goal** - A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless.

**Governmental Funds** – Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds.

**Grants** - A contribution by a government or other organization to support a particular function. Grants may be classified as either operational or capital, depending upon the grantee.

**Indirect Cost** - A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one service.

**Infrastructure** - The physical assets of a government (e.g., streets, water, sewer, public buildings and parks).

**Interfund Transfers** - The movement of monies between funds of the same governmental entity.

**Intergovernmental Revenue** - Funds received from federal, state and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

**Internal Service Charges** - The charges to user departments for internal services provided by another government agency, such as data processing, or insurance funded from a central pool.

**Internal Service Funds** – Funds used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the government and to other government units, on a cost reimbursement basis.

**Kilowatt-hour** – A unit of work or energy equal to that expended by one kilowatt in one hour.

**Lapsing Appropriation** - An appropriation made for a certain period of time, generally for the budget year. At the end of the specified period, any unexpected or unencumbered balance lapses or ends, unless otherwise provided by law.

**Levy** - To impose taxes for the support of government activities.

**Line-item Budget** - A budget prepared along departmental lines that focuses on what is to be bought.

**Long-term Debt** - Debt with a maturity of more than one year after the date of issuance.

**Materials and Supplies** – Expendable materials and operating supplies necessary to conduct departmental operations.

**Mill** - The property tax rate which is based on the valuation of property. A tax rate of one mill produces one dollar of taxes on each \$1,000 of assessed property valuation.

**Net Budget** - The legally adopted budget less all interfund transfers and interdepartmental charges.

**Nominal Dollars** - The presentation of dollar amounts not adjusted for inflation. Adjusting for inflation would be done to reflect the real purchasing power of money today.

**Object of Expenditure** - An expenditure classification, referring to the lowest and most detailed level of classification, such as electricity, office supplies, asphalt, and furniture.

**Objective** - Something to be accomplished in specific, well-defined, and measurable terms and that is achievable within a specific time frame.

**Obligations** - Amounts which a government may be legally required to meet out of its resources. They include not only actual liabilities, but also encumbrances not yet paid.

**Operating Revenue** - Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day services.

**Operating Expenses** - The cost of personnel, materials and equipment required for a department to function.

**Output Indicator** - A unit of work accomplished, without reference to the resources required to do the work (e.g., number of permits issued, number of refuse collections made, or number of burglary arrests made). Output indicators do not reflect the effectiveness or efficiency of the work performed.

**Pay-as-you-go-Basis** - A term used to describe a financial policy by which capital outlays are financed from current revenues rather than through borrowing.

**Performance Budget** - A budget wherein expenditures are based primarily upon measurable performance of activities and work programs.

**Performance Indicators** - Specific quantitative and qualitative measures of work performed as an objective of specific departments or programs.

**Performance Measure** - Data collected to determine how effective or efficient a program is in achieving its objectives.

**Personal Services** - Expenditures for salaries, wages, and fringe benefits of a government's employees.

**Prior-Year Encumbrances** - Obligations from previous fiscal years in the form of purchase orders, contracts or salary commitments which are chargeable to an appropriation, and for which a part of the appropriation is reserved. The cease to be encumbrances when the obligations are paid or otherwise terminated.

**Program** - A group of related activities performed by one or more organizational units for the purpose of accomplishing a function for which the government is responsible.

**Program Budget** - A budget which allocates money to the functions or activities of a government rather than to specific items of cost or to specific departments.

**Program Performance Budget** - A method of budgeting whereby the services provided to the residents are broken down in identifiable service programs or performance units. A unit can be a department, a division, or a workgroup. Each program has an identifiable service or output and objectives to effectively provide the service. The effectiveness and efficiency of providing the service by the program is measured by performance indicators.

**Program Revenue (Income)** - Revenues earned by a program, including fees for services, license and permit fees, and fines.

**Proprietary Funds** – Funds that focus on the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. There are two different types of proprietary funds: enterprise funds and internal service funds.

**Purpose** - A broad statement of the goals, in terms of meeting public service needs that a department is organized to meet.

**Reserve** - An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.

**Resolution** - A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

**Resources** - Total amounts available for appropriation including estimated revenues, fund transfers, and beginning balances.

**Retained Earnings** – The accumulated earnings of an Enterprise or Internal Service Fund which have been retained or held in the fund and which are not reserved for any specific purpose.

**Revenue** - Sources of income financing the operations of government.

**Service Level** - Services or products which comprise actual or expected out-put of a given program. Focus is on results, not measures of workload.

**Source of Revenue** - Revenues are classified according to their source or point of origin.

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

**Supplemental Appropriation** - An additional appropriation made by the governing body after the budget year or biennium has started.

**Supplemental Requests** - Programs and services which departments would like to have added (in priority order) over their target budget, or if revenue received is greater than anticipated.

**Target Budget** - Desirable expenditure levels provided to departments in developing the coming year's recommended budget. Based on the prior year's adopted budget, excluding one-time expenditures, projected revenues and reserve requirements.

**Tax Levy** - The resultant product when the tax rate per one hundred dollars is multiplied by the tax base.

**Taxes** - Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments.

**Transfers In/Out** - Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

**Trust Funds** – Funds used to account for assets held by the city in a trustee capacity. A “non-expendable” trust fund stipulates that only earnings and not principal may be spent.

**Unencumbered Balance** - The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purposes.

**Unreserved Fund Balance** - The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

**User Charges** - The payment of a fee for direct receipt of a public service by the party who benefits from the service.

**Variable Cost** - A cost that increases/decreases with increases/decreases in the amount of service provided such as the payment of a salary.

**Working Capital** - Excess of current assets over current liabilities.

**Workload Indicator** - A unit of work to be done (e.g., number of permit applications received, the number of households receiving refuse collection service, or the number of burglaries to be investigated).

**Work Years** - The amount of personnel resources required for a program expressed in terms of the "full-time equivalent" number of employees. One "work year" is equal to one full-time, year round employee. For most categories, this equals 2,080 hours year (40 hours per week times 52 weeks). The number of hours a part-time employee is budgeted to work during the year is divided by 2,080 to arrive at the equivalent number of "work years" for the position.

**Source:** The Best of Government Budgeting:  
A Guide to Preparing Budget Documents  
By: Dennis Strachota  
Government Finance Officers Association, 1994  
And Miscellaneous Sources

## *Acronyms*

<b>ACCRA</b>	American Chamber of Commerce Research Assoc. aka Council for Comm. and Econ. Research	<b>FTE</b>	Full Time Equivalency
<b>ACT</b>	American College Test	<b>GAAP</b>	Generally Accepted Accounting Principles
<b>ADA</b>	American with Disabilities Act	<b>GASB</b>	Governmental Accounting Standards Board
<b>ADA</b>	Average Daily Attendance	<b>GED</b>	General Equivalency Diploma
<b>AED</b>	Automated External Defibrillator	<b>GIS</b>	Geographic Information System
<b>BCEMS</b>	Bradley County Emergency Medical Service	<b>GLTDAG</b>	General Long Term Debt Accounting Group
<b>BCRS</b>	Bradley County Rescue Squad	<b>GO</b>	General Obligation
<b>BCVFD</b>	Bradley County Volunteer Fire Department	<b>HUD</b>	Housing and Urban Development
<b>BFI</b>	Browning-Ferris Industries	<b>ICEAS</b>	Intermittent Cycle Extended Aeration System
<b>CCS</b>	Cleveland City Schools	<b>ISO</b>	Insurance Services Office
<b>CDBG</b>	Community Development Block Grant	<b>KWH</b>	Kilowatt-Hour
<b>CFD</b>	Cleveland Fire Department	<b>LEAF</b>	Law Enforcement Academic and Fitness Academy
<b>CID</b>	Criminal Investigations Division	<b>LMI</b>	Low and Moderate Income
<b>CINI</b>	Capital Improvement Needs Inventory	<b>L RTP</b>	Long Range Transportation Plan
<b>CIP</b>	Capital Improvements Program	<b>MPO</b>	Metropolitan Planning Organization
<b>COLA</b>	Cost of Living Adjustment	<b>MSDS</b>	Material Safety Data Sheets
<b>CPI</b>	Consumer Price Index	<b>NPDES</b>	National Pollutant Discharge Elimination System
<b>CSA</b>	Central Service Association	<b>NDB</b>	Non-Directional Beacon
<b>CUAMPO</b>	Cleveland Urban Area Metro Planning Org.	<b>OESI</b>	Ocoee Environmental Services, Inc.
<b>CUB</b>	Cleveland Utilities Board	<b>PARTAS</b>	Parks and Recreation Technical Assistance Service
<b>DARE</b>	Drug Awareness and Resistance Education	<b>PHA</b>	Public Housing Authority
<b>DEFY</b>	Drug Education for Youth	<b>PILOT</b>	Payment in Lieu of Taxes
<b>ECD</b>	Bradley County E 911 ECD	<b>PSPP</b>	Political Subdivision Pension Plan
<b>EDC</b>	Economic Development Council	<b>SBCCI</b>	Southern Building Code Congress International
<b>ESOL</b>	English as a Second or Other Language	<b>SETHEPP</b>	State Employees, Teachers, and Higher Education Employee Pension Plan
<b>FASB</b>	Financial Accounting Standards Board	<b>SETHRA</b>	Southeast Tennessee Human Resource Agency
<b>FBO</b>	Fixed Base Operator	<b>SR-2</b>	Soil Restoration and Recycling
<b>FLSA</b>	Fair Labor Standards Act	<b>SRT</b>	Special Response Team
<b>FMLA</b>	Family Medical Leave Act	<b>STP</b>	Surface Transportation Program
<b>FTA</b>	Federal Transit Administration	<b>TAMP</b>	Traffic Access Management Program

## *Acronyms*

<b>TCA</b>	Tennessee Code Annotated	<b>TIP</b>	Transportation Improvement Plan
<b>TCC</b>	Technical Coordinating Committee	<b>TMBF</b>	Tennessee Municipal Bond Fund
<b>TCRS</b>	Tennessee Consolidated Retirement System	<b>TML</b>	Tennessee Municipal League
<b>TDEC</b>	Tennessee Department of Environment & Conservation	<b>TRAC</b>	Total Resources Against Crime
<b>TDOT</b>	Tennessee Department of Transportation	<b>TVA</b>	Tennessee Valley Authority
<b>THDA</b>	Tennessee Housing Development Agency	<b>VISTA</b>	Volunteers in Service to America

**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
2000		\$ 1.26	\$ 2.18	\$ 3.44
2001		\$ 1.56	\$ 2.43	\$ 3.99
2002	Revaluation \$ 1.47	\$ 1.65	\$ 2.18	\$ 3.83
2003		\$ 1.65	\$ 2.18	\$ 3.83
2004		\$ 1.65	\$ 2.18	\$ 3.83
2005	Revaluation \$ 1.56	\$ 1.65	\$ 2.02	\$ 3.67
2006		\$ 1.65	\$ 2.02	\$ 3.67
2007		\$ 1.65	\$ 2.02	\$ 3.67
2008		\$ 1.65	\$ 2.02	\$ 1.65
2009	Revaluation	N/A	N/A	N/A

**CITY OF CLEVELAND, TENNESSEE  
PRINCIPAL EMPLOYERS**

<u>Employer</u>	<u>2008</u>		<u>Percentage of Total Labor Force Bradley County</u>
	<u>Employees</u>	<u>Rank</u>	
Whirlpool/Maytag	1,260	1	2.63%
SkyRidge Medical Center	1,193	2	2.48%
City Government	1,189	3	2.49%
Bradley County Schools	1,000	4	1.98%
Peyton's Southeastern	950	5	2.09%
Wal-Mart	702	6	1.25%
Bradley County Government	627	7	1.25%
Jackson Furniture Industries	600	8	1.46%
Masterfoods USA	600	9	1.31%
Duracell	421	10	0.88%
	<u>8,542</u>		<u>17.81%</u>

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

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

**CITY OF CLEVELAND, TENNESSEE**

**PRINCIPAL TAXPAYERS**

**June 30, 2009**

<b><u>Assessed Taxpayer</u></b>	<b><u>Type of Business</u></b>	<b><u>2008 Assessed Valuation</u></b>	<b><u>Percentage of total Valuation</u></b>
Masterfoods, USA	Candy Manufacture	\$26,318,491	2.80%
Whirlpool	Appliance Manufacture	\$25,045,494	2.66%
Community Health Systems	Health Care	\$23,478,892	2.50%
Life Care Centers of America	Health Care	\$20,318,115	2.16%
Duracell Company	Battery Manufacture	\$16,968,177	1.81%
Peyton's Southeastern	Distribution Company	\$11,912,353	1.27%
Schering-Plough	Distribution Compnay	\$11,585,532	1.23%
Bellsouth	Phone Company	\$8,846,254	0.94%
Southeastern Container	Bottling Manufacture	\$8,509,452	0.91%
Wal-Mart	Retail	\$8,309,144	0.88%
<b>TOTALS</b>		<b>\$161,291,904</b>	<b>17.16%</b>

**\*Source: From official records of Assessor of Property and Office of City Clerk.**

**\*Note: An Equalization Factor has been placed on some personal property**



**CITY OF CLEVELAND  
CLEVELAND UTILITIES  
ELECTRIC DIVISION DATA  
For the Fiscal Year Ended June 30, 2008**

RESIDENTIAL & GENERAL POWER RATE SCHEDULES

Residential Rate Schedule - Schedule RS

Customer charge - per delivery point per month	\$	7.77
Energy charge - per kwh	\$	0.07767

General Power Rate Schedule- Schedule GSA

Demand of 0 - 5,000 kw

Part I - If (a) the higher of (i) the customer's currently effective contract demand, if any, or (ii) its highest billing demand during the latest 12-month period is not more than 50 kw and (b) the customer's monthly energy takings for any month during such period do not exceed 15,000 kwh:

Customer charge - per delivery point per month	\$	15.00
Energy charge - per kwh per month	\$	0.08722

Part II - If (a) the higher of (i) the customers currently effective contract demand or (ii) its highest billing demand during the latest 12-month period is greater than 50 kw but not more than 1,000 kw or (b) the customer's billing demand is less than 50 kw and its energy takings for any month during such period exceed 15,000 kwh:

Customer charge - per delivery point per month	\$	45.00
Demand charge - per kw per month		
First 50 kw		No charge
Additional kw	\$	11.94
Energy charge - per kwh		
First 15,000 kwh per month	\$	0.08722
Additional kwh per month	\$	0.04749

Part III - If (a) the higher of the customer's currently effective contract demand or (b) its highest billing demand during the latest 12-month period is greater than 1,000 kw:

Customer charge - per delivery point per month	\$	150.00
Demand charge - per kw per month		
First 1,000 kw	\$	11.45
Excess over 1,000 kw	\$	13.18
Energy charge - per kwh	\$	0.04826

**CITY OF CLEVELAND, TENNESSEE  
CLEVELAND UTILITIES  
ELECTRIC DIVISION DATA  
For the Fiscal Year Ended June 30, 2008**

RESIDENTIAL & POWER RATE SCHEDULES

General Power Rate Schedule - Schedule GSB

Demand over 5,000 kw per month but not more than 15,000 kw		
Customer charge - per delivery point per month	\$	1,500
Demand charge - per kw per month	\$	13.78
Energy charge - per kwh		
Up to 620 hours use of metered demand per month	\$	0.04234
Additional kwh	\$	0.03559

General Power Rate Schedule - Schedule GSC

Demand over 15,000 kw per month but not more than 25,000 kw		
Customer charge - per delivery point per month	\$	1,500
Demand charge - per kw per month	\$	13.27
Energy charge - per kwh		
Up to 620 hours use of metered demand per month	\$	0.04234
Additional kwh	\$	0.03559

General Power Rate Schedule - Schedule GSD

Demand over 25,000 kw		
Customer charge - per delivery point per month	\$	1,500
Demand charge - per kw per month	\$	16.23
Energy charge - per kwh	\$	0.03507

Outdoor Lighting Rate Schedule

Energy charge - per kwh per month	\$	0.05978
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Source: City of Cleveland Utilities Electric, Water, and Sewer Divisions.

**CITY OF CLEVELAND, TENNESSEE  
CLEVELAND UTILITIES  
WATER DIVISION DATA  
For the Fiscal year ended June 30, 2008**

Class of Service	Consumers - June		Water Sales Fiscal Year 2008
	2008	2007	2008
Residential	26,322	25,898	7,081,375
Commercial & Industrial	3,056	3,054	3,140,871
			45,507
Totals	29,378	28,952	\$10,267,753

***WATER PURCHASED FOR RESALE***

	Water Purchased This Year	
	Gallons	Amount
Water purchased from Hiwassee Utility Commission, Eastside, and Savannah Valley Utility District	1,411,079,914	\$1,578,970
Total	1,411,079,914	\$1,578,970

***LINE LOSSES AND COSTS PER GALLON***

Gallons purchased (per above)	1,411,079,914
Gallons pumped	2,526,119,809
Total gallons provided	3,937,199,723
Gallons sold	3,040,388,250
Line losses and gallons unaccounted for	896,811,473
Percentage of losses and unaccounted for gallons to total provided	22.78%
Cost per thousand gallons purchased	\$ 1.12

***OTHER STATISTICS***

Average daily water consumption (gallons)	8,329,831
Water storage capacity (thousands of gallons)	15,300
Miles of water mains	728
Number of fire hydrants	2,416

**CITY OF CLEVELAND, TENNESSEE  
CLEVELAND UTILITIES  
WATER DIVISION DATA  
For the Fiscal year ended June 30, 2008**

<u>1. Water Rates</u>	<u>Inside City</u>	<u>Outside City</u>
RESIDENTIAL (Class 201, 202)		
Customer charge	\$4.86	\$9.48
First 1,200 cu. ft.	\$1.71/100 cu. ft.	\$2.68/100 cu. ft.
Additional	\$1.79/100 cu. ft.	\$2.82/100 cu. ft.
NON-RESIDENTIAL (Class 203,204,205,208,209)		
Customer charge	\$4.86	\$9.48
First 1,200 cu. ft.	\$1.71/100 cu. ft.	\$2.68/100 cu. ft.
Next 85,000 cu. ft.	\$1.41/100 cu. ft.	\$2.22/100 cu. ft.
Additional	\$1.03/100 cu. ft.	\$1.65/100 cu. ft.
IRRIGATION ONLY (Class 211,213)		
Customer charge	\$4.86	\$9.48
All usage	\$1.79/100 cu. ft.	\$2.82/100 cu. ft.
<u>2. Wastewater Rates</u>	<u>Inside City</u>	<u>Outside City</u>
RESIDENTIAL (Class 301, 302)		
Customer charge	\$5.01	\$7.52
First 1,200 cu. ft.	\$2.93/100 cu. ft.	\$4.42/100 cu. ft.
Additional	\$0.00/100 cu. ft.	\$0.00/100 cu. ft.
NON-RESIDENTIAL (Class 203,204,205,208,209)		
Customer charge	\$5.01	\$7.52
First 100,000 cu. ft.	\$2.93/100 cu. ft.	\$4.42/100 cu. ft.
Additional	\$2.46/100 cu. ft.	\$3.68/100 cu. ft.
Wastewater Surcharge		
CBOD	.0851/pound/day	.0851/pound/day
TSS	.0529/pound/day	.0529/pound/day
RESIDENTIAL		
For customers using 5/8" meter		\$8.28 per month
For customers using 3/4" meter		\$15.12 per month
For customers using 1" meter		\$18.54 per month
For customers using 1-1/2" meter		\$39.79 per month
For customers using 2" meter		\$75.50 per month
IRRIGATION		
For customers using 5/8" meter		\$8.44 per month
For customers using 3/4" meter		\$15.60 per month
For customers using 1" meter		\$19.18 per month

**CITY OF CLEVELAND, TENNESSEE  
CLEVELAND UTILITIES  
WATER DIVISION DATA  
For the Fiscal year ended June 30, 2008**

IRRIGATION (continued)

For customers using 1-1/2" meter	\$40.66 per month
For customers using 2" meter	\$76.46 per month
For customers using 3" meter	\$183.86 per month
For customers using 4" meter	\$309.16 per month
For customers using 6" meter	\$792.46 per month
For customers using 8" meter	\$1,472.66 per month

NONRESIDENTIAL

For customers using 5/8" meter	\$8.28 per month
For customers using 3/4" meter	\$15.12 per month
For customers using 1" meter	\$18.54 per month
For customers using 1-1/2" meter	\$39.06 per month
For customers using 2" meter	\$73.26 per month
For customers using 3" meter	\$175.86 per month
For customers using 4" meter	\$289.56 per month
For customers using 6" meter	\$670.26 per month
For customers using 8" meter	\$1,206.06 per month

3. Sprinkler connection charges (billed monthly)

Minimum 500 heads or less	\$150.00 per year
Over 500 heads	0.30 per head

4. Access Fees (Water)(Standard):

5/8" meter	\$535.00	3" meter	\$2,750.00
1 " meter	\$900.00	4" meter	\$3,900.00
1 1/2" meter	\$1,200.00	6" meter	\$6,600.00
2" meter	\$1,800.00	8" meter	\$8,750.00

5. Charges for Sprinkler taps:

4" tap	\$1,500.00
6" tap	\$2,250.00
8" tap	\$3,000.00
10" tap	\$3,750.00
12" tap	\$4,500.00

6. Customer Deposits                      Varies (based upon service requirements)

7. Subdivision Stub-outs                      \$125.00

8. Access Fees (Sewer)(Standard):

5/8" meter	\$875.00
1 " meter	\$1,575.00
1 1/2" meter	\$2,075.00
2" meter	\$3,100.00
3" meter	\$4,800.00
4" meter	\$6,850.00

**CITY OF CLEVELAND, TENNESSEE  
 CLEVELAND UTILITIES  
 SANITARY SEWER SYSTEM DATA  
 For the Fiscal year ended June 30, 2008**

Class of Service	Consumers - June		Sewer Fees Fiscal Year 2008
	2008	2007	2008
Residential	14,663	14,356	\$3,786,812
Commercial & Industrial	2,534	2,482	4,306,408
Unbilled revenue @ YE			36,506
<b>Totals</b>	<b>17,197</b>	<b>16,838</b>	<b>\$8,129,726</b>

**Sewage Treatment**

Intermittent Cycle Extended Aeration System (ICEAS)

Average Daily Treatment (gallons) 8,490,164

Treatment during fiscal year 2006 (gallons) 3,098,910,000

Capacity daily (thousands of gallons) 21,600

**Collection System**

Miles of sewer mains 338

Rates are subject to rules and regulations of Cleveland Utilities.

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

Source: City of Cleveland Utilities Electric, Water, and Sewer Divisions.

**CITY OF CLEVELAND, TENNESSEE**  
**OTHER STATISTICAL DATA**  
**June 30, 2008**

Population (Estimated) 38,669

Date of Incorporation 1903

Form of Government Council - Manager  
(August 1993)

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

Mayor and two Council members elected at large

Five council members - elected from five districts

City employees:	City	Schools	Library	Cleveland Utilities	
Regular Full-time	342	530	10	200	1,082
Regular Part-time	3	180	13	0	196
Seasonal Part-time	80	2	0	0	82
Total	425	712	23	200	1,360

Area of City 26.5 square miles

Miles of roads and streets:

Asphalt 325

Gravel 0.05

Miles of sidewalks 39.18

Elections - last general election (August 3, 2006):

Registered voters 26,290

Number of votes cast 6,582

Percent of registered voters voting 25.0%

Fire Protection:

Classification 3

Number of stations 5

Number of full-time employees 98

Number of fire trucks (pumpers and ladders and tankers), radio equipped 16

Number of sedans - radio equipped 3

Number of Fire Specialists pickup trucks - radio equipped 4

Number of fire hydrants 2,416

Per-capita fire loss \$41.76 (inside city) \$64.41 (fringe)

**CITY OF CLEVELAND, TENNESSEE**  
**OTHER STATISTICAL DATA - (Continued)**  
**June 30, 2008**

Police Protection:	
Number of stations	1
Number of substations	0
Number of full-time sworn officers	92
Number of police reserves	10
Number of civilian personnel	
Regular full-time	12
Regular part-time	14
Number of public service officers	25
Criminal offenses:	
TIBRS - Part A	5,297
TIBRS - Part B	1,854
Number of vehicles - all radio equipped	103

EDUCATION - PUBLIC SCHOOL SYSTEM

	Number	ADM	ADA	Teacher Pupil Ratio
High School (Grades 9, 10, 11 and 12)	1	1,274	1,254	1 to 18
Middle Schools (Grades 6 through 8)	1	1,035	1,064	1 to 20
Elementary Schools (Grades K through 5)	7	2,241	2,242	1 to 20
Ungraded - Special Education		<u>82</u>	<u>82</u>	
Total Students		<u>4,632</u>	<u>4,642</u>	
Certificated Staff	379.0			
Non-Certificated Personnel	<u>263.0</u>			
Total Personnel	<u>642</u>			

RECREATION AND CULTURE:

Parks (total acres)	289
Number developed	15
Number of swimming pools	3
Number of tennis courts	8
Number of softball parks	2
Number of gymnasiums	2
Number of golf courses	1
Number of multi-purpose fields	1
Number of soccer parks	1
Number of libraries	1 city/county
Number of volumes	165,156
Number of e-books	24,491
Number of bookmobiles	1

UTILITIES:

- Electric - City-owned (statements and statistics are included in this report).
- Water - City-owned (statements and statistics are included in this report).
- Sewer - City-owned (statements and statistics are included in this report).
- Gas - Natural gas system owned and operated by Chattanooga Gas Company.
- Telephone - Cleveland is served by AT&T.
- Railroads - Cleveland is served by Norfolk and Southern (freight only).
- Bus Service - Cleveland is served by Continental Trailways and Greyhound Bus Lines
- Airport - Cleveland owns Hardwick field; runway 3,300 feet.

CITY OF CLEVELAND, TENNESSEE  
ESTIMATED COMPUTATION OF LEGAL DEBT MARGIN  
6/30/2010 (estimated)

Total assessed value		\$962,681,219
Legal debt margin:		
Debt limitation--10 percent of total assessed value as adopted by local resolution		\$96,268,122
Debt applicable to limitation:		
Total bonded debt	\$128,721,142	
Less: Revenue bonds	60,300,000	
Amount available for repayment of general obligation bonds	<u>2,355,906</u>	
Total debt applicable to limitation		<u>66,065,236</u>
Legal debt margin		<b><u>\$30,202,886</u></b>
Per Capita Debt as of June 30, 2010 (estimated)		\$1,686