



**CLARKSVILLE CITY COUNCIL
SPECIAL SESSION
JUNE 30, 2021, 4:30 P.M.**

**CITY COUNCIL CHAMBERS
106 PUBLIC SQUARE
CLARKSVILLE TN 37040**

AGENDA

- 1) CALL TO ORDER *Mayor Joe Pitts*
- 2) PRAYER *Councilperson Richard Garrett*
- 3) PLEDGE OF ALLEGIANCE *Councilperson Trisha Butler*
- 4) ATTENDANCE *City Clerk*
- 5) FY22 GENERAL GOVERNMENT BUDGET *Mayor Joe Pitts*

ORDINANCE 130-2020-21 (Second Reading) Amending the FY21 Operating and Capital Budgets and adopting the FY22 Operating and Capital Budgets for the Governmental Funds and adopting the Tax Rate for the fiscal year beginning July 1, 2021 and ending June 30, 2022

- 6) ADJOURNMENT

FY 2021-2022 BUDGET



GOVERNMENTAL FUNDS
(EXCLUDING HOUSING & COMMUNITY DEVELOPMENT)
Ordinance 130-2021-2022

ORDINANCE 130-2020-2021

AN ORDINANCE AMENDING THE OPERATING AND CAPITAL BUDGETS FOR FISCAL YEAR 2020-2021 AND ADOPTING THE OPERATING AND CAPITAL BUDGETS FOR FISCAL YEAR 2021-2022 FOR THE GOVERNMENTAL FUNDS AND ADOPTING THE TAX RATE FOR THE FISCAL YEAR BEGINNING JULY 1, 2021 AND ENDING JUNE 30, 2022.

WHEREAS, Article VII, Section 3 of the official charter of the City of Clarksville provides for the approval and adoption of a budget; and

WHEREAS, *Tennessee Code Annotated* Title 9 Chapter 1 Section 116 requires that all funds shall first be appropriated before being expended and that only funds that are available shall be appropriated, and

WHEREAS, the governing body has published the annual operating budget and budgetary comparisons of the proposed budget with the prior year (actual) and the current year (estimated) in a newspaper of general circulation not less than ten (10) days prior to the meeting where the governing body will consider final passage of the budget.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF CLARKSVILLE, TENNESSEE:

That the estimated revenues and expenditures of the City of Clarksville for the fiscal years 2019 and 2020 are amended and/or approved as follows:

Section 1. That the governing body estimates anticipated revenues for its governmental funds from all sources to be as stated in the attachments that follow.

Section 2. That the governing body appropriates from these anticipated revenues and unexpended and unencumbered funds as follows in all of the attachments that follow.

Section 3. At the end of the current fiscal year, the governing body estimates balances as follows in all of the attachments that follow.

Attachment 1 - General Fund Summary of Revenues, Financing Sources, Expenditures, Financing Uses and Changes in Fund Balance, FY 2020, FY 2021, and FY 2022

Description	FY 2020	FY 2021		FY2022
	Actual	Budget	Amended	Proposed
Section 1 - Operating Revenues and Financing Sources				
Taxes	\$ 59,942,856	\$ 59,897,069	\$ 66,898,501	\$ 77,227,706
Intergovernmental Revenues	20,698,410	19,752,186	22,713,983	24,100,833
Licenses and Permits	2,626,747	2,101,794	3,712,989	3,589,205
Charges for Services	1,425,324	2,083,668	1,751,684	2,242,598
Fines and Forfeits	465,665	571,242	458,660	615,893
Investment Income	319,967	100,995	24,423	30,000
Miscellaneous	980,760	899,735	475,336	373,600
Operating Revenues	86,459,730	85,406,689	96,035,575	108,179,835
Other Financing Sources				
Transfer from GWS, in lieu of taxes	3,340,063	3,628,651	3,628,651	4,298,532
Transfer from CDE, in lieu of taxes	4,913,174	5,197,147	5,197,147	5,381,250
Sale of Surplus Property/Compensation for losses	82,719	100,000	104,095	100,000
Federal COVID19 Pass through Funds	-	3,490,203	-	-
Transfer from Parking Authority	347,336	350,141	267,746	335,607
Transfer from Other City Funds (lost revenues)	-	-	467,556	3,512,085
Financing Sources	8,683,292	12,766,142	9,665,194	13,627,474
Total Revenues and Financing Sources	95,143,022	98,172,831	105,700,769	121,807,309

Section 2 - Operating Expenditures				
2.1 Departments and Programs				
Legislative/Administrative	636,796	627,419	638,874	634,585
Building Codes/Board of Zoning Appeals	2,002,486	1,987,743	2,142,834	2,258,731
Building Maintenance/Forestry/Tree Board	971	1,900	4,000	1,291,898
City Court	431,930	417,963	456,599	468,479
Finance & Revenue/Parking	1,672,417	1,625,161	1,941,317	1,897,511
Retirement and Pension Benefits/Unemployment Ins.	1,548,845	1,506,780	1,751,456	2,116,479
Fire Department	18,435,095	17,618,855	20,965,416	22,645,968
Garage	1,214,577	1,184,284	1,325,327	1,345,141
Golf Course-Mason Rudolph	341,879	380,863	366,839	468,551
Golf Course-Swan Lake	825,241	902,300	991,913	1,038,759
Human Resources	1,080,141	1,033,091	1,159,383	1,516,046
Legal Department	465,928	430,469	412,309	540,410
Information Technology	1,841,127	1,763,446	1,922,526	2,307,730
Internal Audit	328,636	368,192	375,930	420,602
Mayor's Office	639,811	616,957	723,067	741,709
Municipal Properties	440,485	463,608	562,961	827,056
Parks and Recreation	7,039,801	7,382,121	7,606,834	7,599,161
Police Department/Dispatch	30,156,981	28,959,251	32,373,307	37,506,285
Purchasing	180,572	189,683	192,590	211,565
Street Department	14,066,430	13,168,107	14,646,208	17,288,596
Crime Stoppers	19,775	14,091	14,091	9,500
Human Relations Commission		89,000	25,000	49,000
Total Departments and Programs	83,369,924	80,731,284	90,598,781	103,183,762
2.2 Shared Expenditures w/State and County				
50% Share of State Liquor Taxes Paid to Montg.Co.	418,547	450,000	456,750	456,570
Appraisal and Reappraisal of Property-Montg. Co. Trustee	-	-	50,000	50,000
Montgomery County - Pictometry	-	-	50,000	50,000
E-911	54,048	54,048	56,207	57,370
GIS	110,000	110,000	110,000	110,000
Regional Airport-Operating	379,312	379,312	403,000	401,830
Regional Airport-Capital	657,315	-	-	28,500
Regional Planning Commission	407,000	420,000	420,000	420,000
Regional Planning Comm. (Metro.Plan. Org./Historic Survey)	53,147	16,949	36,949	94,253
RTA- Commuter Bus Line	51,301	51,301	51,301	51,301
Montgomery County Rail Authority - Lighting	894	800	750	730
Transit Alliance	2,500	2,500	2,500	2,500
Pennyrile Area Development District/Campbell Strong	25,000	25,000	25,000	25,000
Montgomery County-Parks (Stokes Field) (One Time)	-	-	-	-
Total Shared Expenditures w/State and County	2,159,063	1,509,910	1,662,457	1,748,054
2.4 Other city Funded Agencies				
Senior Citizens Center	459,500	466,100	397,859	-
Arts and Heritage Development Council	46,000	71,000	46,000	71,000
Roxy Theater	-	-	180,000	-
Customs House Museum: Operating	780,432	760,271	824,521	-
EDC-MetroR	-	-	-	-
Industrial Dev. Board	-	-	-	-
Healthy Clarksville - Mayor's Fitness Council	-	-	-	-
Total Other City Funded Agencies	1,285,932	1,297,371	1,448,380	71,000
Total Operating Expenditures	86,814,919	83,538,565	93,709,618	105,002,816

Section 3 - Other Financing Uses				
Clarksville Transit System-Operating	1,249,261	1,039,121	895,325	1,483,274
Clarksville Transit System-Capital	761,817	130,443	130,443	146,581
Capital Projects	228,875	-	-	5,267,035
Community Development/Housing	85,113	50,000	264,945	263,625
Gas, Water, & Sewer Fire Hydrants	129,042	-	-	-
Transfer to Debt Service Fund	8,790,673	8,562,580	10,352,520	10,893,363
Transfer to Special Revenue Funds	269,214	-	270,356	-
Federal COVID19 pass through Funds - Projects	-	3,490,203	-	-
Total Other Financing Uses	11,513,996	13,272,347	11,913,589	18,053,878
Total Expenditures and Financing Uses	98,328,915	96,810,912	105,623,207	123,056,694
Section 4 - Change in Fund Balance				
Net Increase (Decrease) from Operations	(3,185,893)	1,361,919	77,562	(1,249,385)
Expenditures related to Encumbrances	-	-	-	-
Beginning Fund Balance	29,943,644	28,180,473	26,757,751	26,835,314
Ending Fund Balance	\$ 26,757,751	\$ 29,542,392	\$ 26,835,314	\$ 25,585,929

Attachment 2 - Debt Service Fund Summary of Revenues, Financing Sources, Expenditures, Financing Uses and Changes in Fund Balance FY 2020, FY 2021, and FY 2022

Description	FY 2020	FY 2021		FY2022
	Actual	Budget	Amended	Proposed
Section 1. Operating Revenues and Financing Sources				
Transfer From General Fund	\$ 8,790,673	\$ 8,562,580	\$ 10,352,520	\$ 10,893,363
Payments by Others on Self-Supporting Debt (E-911)	355,300	355,550	355,550	360,500
Transfer In From Capital Improvements Fund	2,480,623	2,434,942	-	-
Refunding Bonds Issued	47,049,000	-	-	-
Interest Earned	19,495	17,526	17,526	15,323
Total Revenues and Financing Sources	58,695,091	11,370,598	10,725,596	11,269,186

Attachment 2 - Debt Service Fund Summary of Revenues, Financing Sources, Expenditures, Financing Uses and Changes in Fund Balance FY 2020, FY 2021, and FY 2022

Description	FY 2020 Actual	FY 2021		FY2022 Proposed
		Budget	Amended	
Section 2. Expenditures and Financing Uses				
Debt Service of General Government	56,184,290	8,562,580	10,552,520	11,093,363
Debt Service Paid by Others on Self-Supporting Debt (E-911)		355,550	355,550	360,500
Debt Service-Paid by CPRD	2,480,623	2,434,942	-	
Other Expenditures	1,650	2,850	2,850	3,000
Total Expenditures and Financing Uses	58,666,563	11,355,922	10,910,920	11,456,863

Attachment 2 - Debt Service Fund Summary of Revenues, Financing Sources, Expenditures, Financing Uses and Changes in Fund Balance FY 2020, FY 2021, and FY 2022

Description	FY 2020	FY 2021		FY2022
	Actual	Budget	Amended	Proposed
Section 3 - Change in Fund Balance				
Net Increase (Decrease)	28,528	14,676	(185,324)	(187,677)
Beginning Fund Equity	474,378	502,906	502,906	317,582
Reserve of Fund Equity for guarantee of interest payment from CDE				
Broadband to CDE Electric	\$ -	\$ 48,611	\$ 62,394	\$ -
Total Ending Fund Equity of Debt Service Fund	\$ 502,906	\$ 468,971	\$ 255,188	\$ 129,905

Attachment 3 - Drug Fund Summary of Revenues, Financing Sources, Expenditures, Financing Uses and Changes in Fund Balance FY 2020, FY 2021, and FY 2022

Description	FY 2020 Actual	FY 2021		FY2022 Proposed
		Budget	Amended	
Section 1 - Operating Revenues and Financing Sources				
Fines and Forfeitures	\$ 399,597	\$ 407,722	\$ 441,692	\$ 370,247
Other Revenues	-	5,000	5,000	6,505
Transfers from General Fund	-	-	-	
Total Revenues and Other Financing Sources	399,597	412,722	446,692	376,752

Attachment 3 - Drug Fund Summary of Revenues, Financing Sources, Expenditures, Financing Uses and Changes in Fund Balance FY 2020, FY 2021, and FY 2022

Description	FY 2020 Actual	FY 2021		FY2022 Proposed
		Budget	Amended	
Section 2. Expenditures and Financing Uses				
Drug Enforcement Buy Money, Drug Enforcement Other Expenditures, and Other Eligible Drug Enforcement Expenditures and Transfers Out	147,339	465,248	559,458	473,257
Total Expenditures and Other Financing Uses	147,339	465,248	559,458	473,257

Attachment 3 - Drug Fund Summary of Revenues, Financing Sources, Expenditures, Financing Uses and Changes in Fund Balance FY 2020, FY 2021, and FY 2022

Description	FY 2020	FY 2021		FY2022
	Actual	Budget	Amended	Proposed
Section 3 - Change in Fund Balance				
Net Increase (Decrease)	252,258	(52,526)	(112,766)	(96,505)
Beginning Fund Balance	502,153	744,176	754,411	641,645
Ending Fund Balance of Drug Fund	\$ 754,411	\$ 691,650	\$ 641,645	\$ 545,140

Attachment 3 -COVID Recovery Summary of Revenues, Financing Sources, Expenditures, Financing Uses and
Changes in Fund Balance FY 2020, FY 2021, and FY 2022

Description	FY 2020	FY 2021		FY2022
	Actual	Budget	Amended	Proposed
Section 1 - Operating Revenues and Financing Sources				
COVID 19 CARES Act Funds - State CARES	\$ -	\$ -	\$ 3,490,203	\$ -
COVID 19 AFG Grant	-	-	21,400	-
COVID 19 CARES- Federal CRFSF	-	-	2,351,910	-
COVID 19 State Allocation 2022	-	-	-	1,745,248
COVID 19 ARP Funds	-	-	-	12,732,437
Transfers from General Fund	-	-	80,699	-
Total Revenues and Other Financing Sources	-	-	5,944,212	14,477,685

Attachment 3 -COVID Recovery Summary of Revenues, Financing Sources, Expenditures, Financing Uses and
Changes in Fund Balance FY 2020, FY 2021, and FY 2022

Description	FY 2020	FY 2021		FY2022
	Actual	Budget	Amended	Proposed
Section 2 .Expenditures and Financing Uses				
2020 COVID funds	-	-	4,443,385	-
2020 Encumbered Funds	-	-	1,500,827	-
COVID 19 State Allocation 2022	-	-	-	1,745,248
ARP Funds	-	-	-	7,644,772
ARP Expenditures-roxy, senior and museum recovery	-	-	-	1,575,580
ARP Transfer to GF for Lost Revenue 2020&2021	-	-	-	3,512,085
Total Expenditures and Other Financing Uses	-	-	5,944,212	14,477,685

Attachment 3 -COVID Recovery Summary of Revenues, Financing Sources, Expenditures, Financing Uses and
Changes in Fund Balance FY 2020, FY 2021, and FY 2022

Description	FY 2020	FY 2021		FY2022
	Actual	Budget	Amended	Proposed
Section 3 - Change in Fund Balance				
Net Increase (Decrease)	-	-	-	-
Beginning Fund Balance	-	-	-	-
Ending Fund Balance of COVID	\$ -	\$ -	\$ -	\$ -

Attachment 3 - Parks Special Revenue Summary of Revenues, Financing Sources, Expenditures, Financing Uses and Changes in Fund Balance FY 2020, FY 2021, and FY 2022

Description	FY 2020	FY 2021		FY2022
	Actual	Budget	Amended	Proposed
Section 1 - Operating Revenues and Financing Sources				
Program Revenues	\$ 262,191	626,345	241,239	472,041
Federal Grants	-	1,000	-	-
State Grants	1,750	750	-	-
Contributions	50,640	104,900	48,500	128,000
Total Revenues and Financing Sources	314,581	732,995	289,739	600,041

Attachment 3 - Parks Special Revenue Summary of Revenues, Financing Sources, Expenditures, Financing Uses and Changes in Fund Balance FY 2020, FY 2021, and FY 2022

Description	FY 2020	FY 2021		FY2022
	Actual	Budget	Amended	Proposed
Section 2. Expenditures and Financing Uses				
Salaries and Benefits	22,362	100,495	9,241	40,373
Operating Expenditures	341,910	852,774	367,221	547,634
Capital Outlay	51,868	-	33,976	12,215
Transfer out to Other Funds	-	-	-	-
Total Expenditures and Financing Uses	416,140	953,269	410,438	600,222

Attachment 3 - Parks Special Revenue Summary of Revenues, Financing Sources, Expenditures, Financing Uses and Changes in Fund Balance FY 2020, FY 2021, and FY 2022

Description	FY 2020	FY 2021		FY2022
	Actual	Budget	Amended	Proposed
Section 3 - Change in Fund Balance				
Net Increase (Decrease)	(101,559)	(220,274)	(120,699)	(181)
Beginning Fund Balance	362,757	220,274	261,198	140,499
Ending Fund Balance of Parks Special	\$ 261,198	\$ -	\$ 140,499	\$ 140,318

Special Revenue Funds
Fiscal Year 2022

Attachment 3 - Safe Route To Schools - Kenwood (ST010) Summary of Revenues, Financing Sources,
Expenditures, Financing Uses and Changes in Fund Balance FY 2020, FY 2021, and FY 2022

Description	FY 2020	FY 2021		FY2022
	Actual	Budget	Amended	Proposed
Section 1. Operating Revenues and Financing Sources				
Federal Grant				
Transfer in From General Fund	-	-	-	-
Total Revenues and Financing Sources	-	-	-	-

Attachment 3 - Safe Route To Schools - Kenwood (ST010) Summary of Revenues, Financing Sources,
Expenditures, Financing Uses and Changes in Fund Balance FY 2020, FY 2021, and FY 2022

Description	FY 2020	FY 2021		FY2022
	Actual	Budget	Amended	Proposed
Section 2. Expenditures and Financing Uses				
Operating Expenditures	-	-	-	
Total Expenditures and Financing Uses	-	-	-	-

Attachment 3 - Safe Route To Schools - Kenwood (ST010) Summary of Revenues, Financing Sources,
Expenditures, Financing Uses and Changes in Fund Balance FY 2020, FY 2021, and FY 2022

Description	FY 2020 Actual	FY 2021		FY2022 Proposed
		Budget	Amended	
Section 3 - Change in Fund Balance				
Net Increase (Decrease)	-	-	-	-
Beginning Fund Balance	76,730	72,030	76,730	76,730
Ending Fund Balance	76,730	72,030	76,730	76,730

Attachment 3 - Gateway & Wayfinding Signage (SIGN9) Summary of Revenues, Financing Sources, Expenditures, Financing Uses and Changes in Fund Balance FY 2020, FY 2021, and FY 2022

Description	FY 2020	FY 2021		FY2022
	Actual	Budget	Amended	Proposed
Section 1. Operating Revenues and Financing Sources				
State Grant	75,000	-	-	-
CVB and APSU Donation	25,000	-		-
Transfer in From General Fund	75,000	-	125,000	-
Total Revenues and Financing Sources	175,000	-	125,000	-

Attachment 3 - Gateway & Wayfinding Signage (SIGN9) Summary of Revenues, Financing Sources, Expenditures, Financing Uses and Changes in Fund Balance FY 2020, FY 2021, and FY 2022

Expenditures, Financing Uses and Changes in Fund Balance FY 2020, FY 2021, and FY 2022				
Description	FY 2020	FY 2021		FY2022
	Actual	Budget	Amended	Proposed
Section 2. Expenditures and Financing Uses				
Operating Expenditures	153,136	110,000	110,000	-
Total Expenditures and Financing Uses	153,136	110,000	110,000	-

Attachment 3 - Gateway & Wayfinding Signage (SIGN9) Summary of Revenues, Financing Sources, Expenditures, Financing Uses and Changes in Fund Balance FY 2020, FY 2021, and FY 2022

Description	FY 2020 Actual	FY 2021		FY2022 Proposed
		Budget	Amended	
Section 3 - Change in Fund Balance				
Net Increase (Decrease)	21,864	(110,000)	15,000	-
Beginning Fund Balance	-	110,000	21,864	36,864
Ending Fund Balance	21,864	-	36,864	36,864

Attachment 3 - Police Special Revenue Fund Summary of Revenues, Financing Sources, Expenditures, Financing Uses and
Changes in Fund Balance FY 2020, FY 2021, and FY 2022

Description	FY 2020	FY 2021		FY2022
	Actual	Budget	Amended	Proposed
Section 1. Operating Revenues and Financing Sources				
Police Dept. Donations-Chaplain	4,112	10,000	6,000	8,000
Federal Seized Money-shared+interest	37,325	-	104	-
Traffic School	19,800	23,725	22,350	15,000
Electronic Ticket Revenue - Police	26,589	29,244	25,554	24,340
Electronic Ticket Revenue - Courts	6,374	7,311	6,049	6,085
2017 JAG PD068	7,344	-	-	-
Body Worn Cameras PD070	138,886	-	-	-
Body Worn Cameras PD070 - Gen.Fund Transfer In	138,886	-	-	-
2019 THSO Grant PD071	27,246	-	-	-
2018 JAG Grant PD072	50,205	28,000	12,372	-
2018 Body Worn Cameras PD073	53,825	116,116	58,058	-
2018 Body Worn Cameras PD073 - Gen.Fund Transfer In	53,825	-	58,058	-
2019 JAG Grant PD074	-	59,459	59,459	-
2020 JAG Grant PD079	-	60,000	-	-
2020 THSO Grant PD075	64,899	15,122	26,116	14,531
2020 THSO Grant PD75 - Gen Fund Transfer In	-	-	6,599	-
2021 THSO Grant PD078	-	100,000	125,000	30,000
2022 THSO Grant PD080	-	-	-	100,000
2021 JAG Grant PD081	-	-	-	60,000
THSO Motorcycle Enforcement Grant PD076	8,594	-	-	-
Total Revenues and Financing Sources	637,910	448,977	405,719	257,956

Attachment 3 - Police Special Revenue Fund Summary of Revenues, Financing Sources, Expenditures, Financing Uses and
Changes in Fund Balance FY 2020, FY 2021, and FY 2022

Description	FY 2020	FY 2021		FY2022
	Actual	Budget	Amended	Proposed
Section 2. Expenditures and Financing Uses				
Federal Seized Money Expenditures	14,000	41,279	-	44,649
Other Supplies	-	68	-	68
Traffic School	18,579	57,452	9,701	62,515
Youth Coalition - YC	-	-	-	-
Chaplain	1,173	10,000	1,655	15,437
Electronic Ticket Revenue - Police	86,129	57,287	34,639	40,643
Electronic Ticket Revenue - Courts	-	65,035	15,000	53,921
2017 JAG PD068	7,344	-	-	-
Body Worn Cameras PD070	277,772	-	-	-
2019 THSO Grant PD071	27,246	-	-	-
2018 JAG Grant PD072	50,205	28,000	12,372	-
2018 Body Worn Cameras PD073	107,649	116,116	116,116	-
2019 JAG Grant PD074	-	59,459	59,459	14,531
2020 JAG Grant PD079	-	60,000	-	-
2020 THSO Grant PD075	64,888	15,122	32,726	-
2021 THSO Grant PD078	-	100,000	125,000	30,000
2022 THSO Grant PD080	-	-	-	100,000
2021 JAG Grant PD081	-	-	-	60,000
THSO Motorcycle Enforcement Grant PD076	8,594	-	-	-
Total Expenditures and Financing Uses	663,579	609,818	406,668	421,764

Attachment 3 - Police Special Revenue Fund Summary of Revenues, Financing Sources, Expenditures, Financing Uses and
Changes in Fund Balance FY 2020, FY 2021, and FY 2022

Changes in Fund Balance FY 2020, FY 2021, and FY 2022				
Description	FY 2020 Actual	FY 2021		FY2022 Proposed
		Budget	Amended	
Section 3 - Change in Fund Balance				
Net Increase (Decrease)	(25,669)	(160,841)	(949)	(163,808)
Beginning Fund Equity	191,193	161,760	165,524	164,575
Total Ending Fund Equity of Police Special Revenue Fund	\$ 165,524	\$ 919	\$ 164,575	\$ 767

Attachment 3 - Traffic Camera - Police Special Revenue Fund Summary of Revenues, Financing
Sources, Expenditures, Financing Uses and Changes in Fund Balance
FY 2020, FY 2021, and FY 2022

Description	FY 2020 Actual	FY 2021		FY2022 Proposed
		Budget	Amended	
Section 1. Operating Revenues and Financing Sources				
Revenues and Financing Sources				
Fines and Fees	354,052	341,986	288,311	247,520
Miscellaneous Revenue	-	-	-	-
Transfers in From Other Funds	-		-	
Total Revenues and Financing Sources	354,052	341,986	288,311	247,520

Attachment 3 - Traffic Camera - Police Special Revenue Fund Summary of Revenues, Financing
Sources, Expenditures, Financing Uses and Changes in Fund Balance
FY 2020, FY 2021, and FY 2022

Description	FY 2020	FY 2021		FY2022
	Actual	Budget	Amended	Proposed
Section 2. Expenditures and Financing Uses				
Expenditures and Financing Uses				
Operating Expenditures	282,972	450,674	412,299	367,127
Property Purchases	183,999	147,863	-	-
Interfund Transfer Out	-	-	-	-
Total Expenditures and Financing Uses	466,971	598,537	412,299	367,127

Attachment 3 - Traffic Camera - Police Special Revenue Fund Summary of Revenues, Financing
Sources, Expenditures, Financing Uses and Changes in Fund Balance
FY 2020, FY 2021, and FY 2022

Description	FY 2020 Actual	FY 2021		FY2022 Proposed
		Budget	Amended	
Section 3 - Change in Fund Balance				
Net Increase (Decrease)	(112,919)	(256,551)	(123,988)	(119,607)
Beginning Fund Balance	366,667	256,551	253,747	129,759
Total Ending Fund Balance	\$ 253,747	\$ -	\$ 129,759	\$ 10,152

Attachment 3 - Traffic Camera - Parks Special Revenue Fund Summary of Revenues, Financing
Sources, Expenditures, Financing Uses and Changes in Fund Balance
FY 2020, FY 2021, and FY 2022

Description	FY 2020 Actual	FY 2021		FY 2022 Proposed
		Budget	Amended	
Section 1. Operating Revenues and Financing Sources				
Revenues and Financing Sources				
Fines and Fees	151,736	189,557	111,705	113,922
Transfers in From Other Funds	-	-	-	-
Total Revenues and Financing Sources	151,736	189,557	111,705	113,922

Attachment 3 - Traffic Camera - Parks Special Revenue Fund Summary of Revenues, Financing
Sources, Expenditures, Financing Uses and Changes in Fund Balance
FY 2020, FY 2021, and FY 2022

Description	FY 2020	FY 2021		FY 2022
	Actual	Budget	Amended	Proposed
Section 2. Expenditures and Financing Uses				
Expenditures and Financing Uses				
Operating Expenditures	73,842	420,000	224,705	372,961
Transfer Out to Other Funds	-	-	-	-
Total Expenditures and Financing Uses	73,842	420,000	224,705	372,961

Attachment 3 - Traffic Camera - Parks Special Revenue Fund Summary of Revenues, Financing
Sources, Expenditures, Financing Uses and Changes in Fund Balance
FY 2020, FY 2021, and FY 2022

Description	FY 2020	FY 2021		FY 2022
	Actual	Budget	Amended	Proposed
Section 3 - Change in Fund Balance				
Net Increase (Decrease)	77,895	(230,443)	(113,000)	(259,039)
Beginning Fund Balance	373,443	230,443	451,338	338,338
Total Ending Fund Balance	\$ 451,338	\$ -	\$ 338,338	\$ 79,299

Attachment 3 - Road Improvements Fund Summary of Revenues, Financing
Sources, Expenditures, Financing Uses and Changes in Fund Balance
FY 2020, FY 2021, and FY 2022

Description	FY 2020	FY 2021		FY 2022
	Actual	Budget	Amended	Proposed
Section 1. Operating Revenues and Financing Sources				
Local Sales Taxes	945,606	750,000	900,000	900,000
Interest Earnings	-	-	-	-
Total Revenues and Financing Sources	945,606	750,000	900,000	900,000

Attachment 3 - Road Improvements Fund Summary of Revenues, Financing
Sources, Expenditures, Financing Uses and Changes in Fund Balance
FY 2020, FY 2021, and FY 2022

Description	FY 2020	FY 2021		FY 2022
	Actual	Budget	Amended	Proposed
Section 2. Expenditures and Financing Uses				
Operating Expenditures	-	1,218,534	-	1,218,534
Transfer out to Capital Projects Fund	750,000	750,000	750,000	750,000
Total Expenditures and Financing Uses	750,000	1,968,534	750,000	1,968,534

Attachment 3 - Road Improvements Fund Summary of Revenues, Financing
Sources, Expenditures, Financing Uses and Changes in Fund Balance
FY 2020, FY 2021, and FY 2022

Description	FY 2020	FY 2021		FY 2022
	Actual	Budget	Amended	Proposed
Section 3 - Change in Fund Balance				
Net Increase (Decrease)	195,606	(1,218,534)	150,000	(1,068,534)
Beginning Fund Balance	1,118,434	1,218,534	1,314,039	1,464,039
Total Ending Fund Balance	\$ 1,314,039	\$ -	\$ 1,464,039	\$ 395,505

Attachment 3 - Capital Projects Revenue District Special Revenue Fund Summary of Revenues, Financing Sources, Expenditures, Financing Uses and Changes in Fund Balance
FY 2020, FY 2021, and FY 2022

Description	FY 2020 Actual	FY 2021		FY2022 Proposed
		Budget	Amended	
Section 1 - Operating Revenues and Operating Transfers From Other Funds				
Local Taxes	\$ 2,870,000	\$ 2,434,942	\$ -	\$ -
Operating Revenues	2,870,000	2,434,942	-	-

Attachment 3 - Capital Projects Revenue District Special Revenue Fund Summary of Revenues, Financing Sources, Expenditures, Financing Uses and Changes in Fund Balance
FY 2020, FY 2021, and FY 2022

FY 2020, FY 2021, and FY 2022				
Description	FY 2020 Actual	FY 2021		FY2022 Proposed
		Budget	Amended	
Section 2 - Expenditures and Operating Transfers Out to Other Funds				
Transfer to Debt Service Fund	2,480,623	2,434,942	467,556	-
Other Financing Uses	-	-	-	-
Expenditures and Financing Uses	2,480,623	2,434,942	467,556	-

Attachment 3 - Capital Projects Revenue District Special Revenue Fund Summary of Revenues, Financing Sources, Expenditures, Financing Uses and Changes in Fund Balance
FY 2020, FY 2021, and FY 2022

Description	FY 2020 Actual	FY 2021		FY2022 Proposed
		Budget	Amended	
Section 3 - Change in Fund Balance				
Net Increase (Decrease) of Revenues and	389,377	-	(467,556)	-
Beginning Fund Balance	78,179	174,554	467,556	0
Ending Fund Balance	\$ 467,556	\$ 174,554	\$ 0	\$ 0

Attachment 4- Capital Projects Fund Summary of Revenues, Financing Sources, Expenditures, Financing Uses and
Changes in Fund Balance

FY 2020, FY 2021, and FY 2022

Description	FY 2020	FY 2021		FY2022
	Actual	Budget	Amended	Proposed
Section 1 - Operating Revenues and Financing Sources				
Revenues and Financing Sources				
Revenues			100,000	
Interest	46,912	30,000	3,700	10,000
Federal/State Grants		10,908,502	1,750,000	5,000,000
Financing Sources	931,306			
Bond Proceeds/Premiums	2,429,208	51,135,000	20,250,000	85,155,946
Transfers In (RI Fund & GF)	978,875	750,000	750,000	6,017,093
Total Revenues and Financing Sources	4,386,301	62,823,502	22,853,700	96,183,039
Section 2. Expenditures and Financing Uses				
Expenditures and Transfers Out				
Capital Projects	5,094,573		2,500,000	12,703,233
Cost of Debt Issuance		150,000		250,000
Expenditures Prior Yr. Projects	1,289,042	42,920,721	20,900,000	82,930,270
Total Expenditures and Financing Uses	6,383,615	43,070,721	23,400,000	95,883,503
Section 3 - Change in Fund Balance				
Net Increase (Decrease) from Operations	(1,997,314)	19,752,781	(546,300)	299,536
Beginning Fund Equity	2,556,107	659,720	558,793	12,493
Total Ending Fund Balance	558,793	20,412,501	12,493	312,029

Capital Project New Requests
Fiscal Year 2022 Budget

Additional Funds for Previously Approved Capital Projects and New Requested Projects FY22		TOTAL PREVIOUSLY FUNDED	FY22 budget request	Future Budget Request	Potential Grant Funding	PROJECT BALANCE
STREET DEPARTMENT:						
93101	Rossvie Road Improvements	\$ 13,280,000	\$ 1,150,000	\$ 2,850,000	\$ 3,200,000	\$ 8,517,500
NEW-22	New Sidewalks using CMAQ Funding		540,000	22,860,000	18,720,000	23,400,000
NEW-22	New Sidewalks using Local Funding		475,000	2,500,000		2,975,000
NEW-22	New Sidewalks using local		180,000	4,020,000		4,200,000
NEW-22	New Sidewalks - Safe Routes to School		66,000	924,000	792,000	990,000
NEW-22	Exit 1 Improvements		290,000	1,320,000		1,610,000
NEW-22	Needmore Road Improvements, Phase 1		1,750,000	15,750,000		17,500,000
NEW-22	Memorial Extension		0	26,500,000		26,500,000
NEW-22	48/13 Sidewalk/Crosswalks		625,000	1,875,000		2,500,000
		\$ 13,280,000	\$ 5,076,000	\$ 78,599,000	\$ 22,712,000	\$ 88,192,500
PARKS & RECREATION:						
NEW-22	Tennis Court Lighting	0	250,000			250,000
NEW-22	Billy Dunlop Cumberland River Compact	0	200,000		200,000	400,000
		\$ -	\$ 450,000	\$ -	\$ 200,000	\$ 650,000
Additional Funds for Previously Approved Capital Projects and New Requested Projects FY22		TOTAL PREVIOUSLY FUNDED	FY22 budget request	Future Budget Request	Potential Grant Funding	PROJECT BALANCE
FIRE DEPARTMENT:						
NEW-22	75' Aerial Fire Truck		1,200,000			1,200,000
NEW-22	Rescue Truck		400,000			400,000
						0
		\$ -	\$ 1,600,000	\$ -	\$ -	\$ 1,600,000
POLICE DEPARTMENT:						
NEW-22	Outdoor Rubber Berm Trap for Range		160,140			160,140
		\$ -	\$ 160,140	\$ -	\$ -	\$ 160,140
GENERAL GOVERNMENT:						
NEW-22	L&N Train Station Repairs*	50,000				50,000
NEW-22	Smith Trahern Rehabilitation*	50,000	150,000			200,000
		\$ 50,000	\$ 150,000	\$ -	\$ -	\$ 200,000
GRAND TOTAL ALL CAPITAL PROJECTS		\$ 13,330,000	\$ 7,436,140	\$ 78,599,000	\$ 22,912,000	\$ 90,802,640

TRANSFERS* AND PROJECT NAME CHANGES

Project Number/Name		Project Number/Name	
16503 Athletic Complex		16503 Exit 8 Athletic Complex & Access	
15306 Northeast Connector		15306 Spring Creek Parkway	
21221 New Admin Building		21221 Fire Admin & Training Facility	
20101 Frosty Morn Demolition		20101 Frosty Morn Revitalization	
20504 Burt Cobb Recreation Center Roof		20504 Burt Cobb Recreation Center Repairs	
16504 Red River Trail East		16504 Red River Trail and Revitalization	
16221 Fire Maintenance Facility		16221 Fire Maintenance and CFR1 Property Improvements	
21223 100' Ladder Truck	(53,000)	21224 Rescue Truck	53,000
19211 Police Precinct 3	(100,000)	21211 Vista Lane Renovation	100,000
19211 Police Precinct 3	(12,500)	20504 Burt Cobb Recreation Center Repairs	12,500
19211 Police Precinct 3	(50,000)	*NEW-22 L&N Train Station Repairs	50,000
16221 Fire Maintenance and CFR1 Property Improvements	(50,000)	*NEW-22 Smith Trahern Rehabilitation	50,000
16504 Red River Trail and Revitalization	(37,500)	20504 Burt Cobb Recreation Center Repairs	37,500
17301 International and Dunlop	(1,729,602)	19303 Intersection Improvement	1,729,602
16221 Fire Maintenance and CFR1 Property Improvements	(50,000)	20101 Frosty Morn Revitalization	50,000
20305 Cemetery Wall	(7,425)	19303 Intersection Improvement	7,425

*Final transfer amount may be different depending on actual remaining balances

Section 4. That the governing body recognizes that the municipality has bonded and other indebtedness as follows:

Bonded or Other Indebtedness	Total Debt 7/1/2021	FY2022 Principal Requirements	FY2022 Interest Requirements	Debt Previously Authorized and Unissued
Bonds	76,457,000	7,745,000	1,911,809	
Notes	21,316,000	1,140,000	657,054	
Total Debt	97,773,000	8,885,000	2,568,863	85,155,946

Section 5. No appropriation listed above may be exceeded without an amendment of the budget ordinance as required by Article VII, Section 3 of the Clarksville City Charter. Amendments to the adopted budget ordinance may be approved by ordinance at any time during the fiscal year by the affirmative vote of a majority of the council on two separate readings.

Section 6. Tax Rate. The City of Clarksville's fiscal year 2022 (tax year 2021) tax rate for real and personal property is set at \$1.23.

Section 7. Payments to Tennessee Consolidated Retirement System. For the fiscal year 2022, the City of Clarksville's rate of funding to the Tennessee Consolidated Retirement System (TCRS) will be 18.03% of covered salaries and wages for public safety employees and 14.53% for all others.

Section 8. Other Post Employment Benefits. The City recognizes that under the provisions of Governmental Accounting Standards Board (GASB) Statement 75 that it has an obligation for "Other Post Employment Benefits" ("OPEB"). In FY 2022, the City's governmental funds will continue on a pay-as-you-go basis. Nothing in this section shall prevent any proprietary fund, agency, or component unit of the city from funding its OPEB obligations under the provisions of GASB 45 in FY 2022.

Section 9. In Lieu of Taxes, Clarksville Department of Electricity and Clarksville Department of Gas, Water & Sewer. The City has budgeted to collect the maximum in lieu of tax payment permitted by the Tennessee Code Annotated from the Clarksville Department of Gas, Water & Sewer and CDE Lightband and accounts for these payments in the general fund as operating revenues.

Section 10. Payments to Montgomery County – In Lieu of Taxes. Under the provisions of the Tennessee Code Annotated, 22.5% of the in lieu of tax payment actually paid to the city by the Clarksville Department of Electricity (CDE Lightband) to the City of Clarksville's general government must be paid over to Montgomery County. The amount of the appropriation to be paid over to Montgomery County contained within this appropriating ordinance is based on an estimated annual in lieu of tax payment included in the financing sources of the city. The Chief Financial Officer is authorized to comply with the legal requirement that provides for the actual payment of 22.5% of the in-lieu-of-tax paid to the city to be paid to Montgomery County irrespective of the appropriation contained within this ordinance.

Section 11. Payments to Montgomery County – Share of State Liquor Taxes. Under the provisions of the Tennessee Code Annotated, 50% of the state liquor taxes paid to the City of Clarksville by the State of Tennessee must be paid over to Montgomery County for the purpose of funding education. The amount of the appropriation to be paid over to Montgomery County contained within this appropriating ordinance is based on an annual revenue estimate of the state shared revenue for the liquor tax. The Chief Financial Officer is authorized to comply with the legal requirement to pay over to Montgomery County 50% of the state liquor taxes received by the city irrespective of the appropriation contained within this ordinance.

Section 12. A departmental budget and the published operating budget and budgetary comparisons shown by fund with beginning and ending fund balances and the number of full time employees authorized by department and/or fund shall be considered part of this ordinance.

Department	FY2021 Full-time Employees	FY2022 Full-time Employees
Legislative/Administrative (includes Council)	14	14
Building Codes	30	30
Building Facility Maintenance	0	14
City Court	5	5
Finance & Revenue	22	20
Fire Department	252	252
Garage	15	15
Human Resources	12	13
Human Resources – Security	10	10
Legal Department	5	6
Information Technology	13	13
Internal Audit	3	3
Mayor's Office	6	6
Municipal Properties	2	2
Parks and Recreation/Golf	87	75
Dispatch	34	34
Police	367	368
Purchasing	3	3
Street Department	89	94
Gas, Water & Sewer	283	306
CDE Lightband	201	201
Transit	92	96
Housing & Community Development	6	6
TOTAL FULL-TIME	1551	1581

Section 13. Policy for Funding of Non-Profit Agencies

1. Per State Law:
 - a. Organization must be a 501(c)(3), 501(c)(4), or 501(c)(6) with documentation provided from the Internal Revenue Service.
 - b. Organization provides year-round services benefitting the general welfare of the city's residents.
 - c. Organization files a copy of an annual audit of its business affairs and related transactions
2. Additional City of Clarksville requirements:
 - a. Organization must be related or support moving the City forward in providing a municipal purpose.
 - b. Organization must disclose at least annually and throughout the funding year any City employee or elected official associated with their agency in any capacity, stating their name and role they play in the non-profit agency.
 - c. Funding may be withheld at the discretion of the City of Clarksville's Finance Department until all requirements are met and kept current.
 - d. If approved for funding by the City of Clarksville, the organization agrees to allow access to financial records during the funding period.
 - e. Organization agrees that funds requested will **only** be used for the purposes stated and approved in their budget request
 - f. The City shall determine funding distribution to be either monthly, quarterly, or annually
 - g. Any change in proposed use of funds during the funding year must be submitted to the City in writing for approval prior to use.

- h. Organizations receiving \$50,000 or more of funding from the City are required to follow the City's purchasing policy including but not limited to bids and quotes for any purchase made with City provided funds.
- i. Organizations receiving any audit findings shall disclose these findings with their annual funding request. At the discretion of the CFO for the City, funding may be withheld until a satisfactory plan to address the findings has been received.
- j. Organization is required to submit quarterly financial reports no later than 45 days after the end of the quarters ending September, December, March and June of each year.

Section 14. If for any reason a budget ordinance is not adopted prior to the beginning of the next fiscal year, the appropriations in this budget ordinance shall become the appropriations for the next fiscal year until the adoption of the new budget ordinance, provided sufficient revenues are being collected to support the continuing appropriations as per Charter provision. Approval of the Director of the Division of Local Finance in the Comptroller of the Treasury for a continuation budget will be requested if any indebtedness is outstanding.

Section 15. In an effort for the City's pay practices to remain competitive with changes in labor market conditions, City Code Section 1.5-403 provides for the Human Resources Department to review and propose adjustments to the compensation plan including adjusting the salary structure to be competitive with the market. Further Section 1.5-405b provides for the recommendation by the Human Resources Department to provide annual general pay increases for City employees. Notwithstanding any provision of the Official Code of the City of Clarksville to the contrary, based on current market conditions and city finances, the Human Resources Director has recommended a general wage increase for City employees of 2.5% for Fiscal Year 2021-2022. Also, recommended is the increase in the pay tables of 2.5%. The effective date for both the table move and the GWI will be October 9, 2021.

Section 16. Parks & Recreation and Golf Courses. This ordinance shall provide authorization for the budgets of Parks and Recreation, Mason Rudolph Golf Course and Swan Lake Golf Course to be merged, therefore allowing operational efficiencies of shared resources. As provided for by City Code in certain circumstances the Department head or Mayor have authority to move funds within the department's budgets. For the purposes of budget appropriations and expenditures of Parks and Recreation and the Golf Courses shall be considered one department.

Section 17. This ordinance shall take effect June 30, 2021 for the good of the public.

BUDGET SUMMARY PUBLISHED: June 6, 2021

PUBLIC HEARING: June 17, 2021

FIRST READING: June 28, 2021

SECOND READING:

EFFECTIVE DATE: June 30, 2021