



**CLARKSVILLE CITY COUNCIL
SPECIAL SESSION
MAY 29, 2014
CITY COUNCIL CHAMBERS**

IMMEDIATELY FOLLOWING EXECUTIVE SESSION

AGENDA

- 1) CALL TO ORDER
- 2) PRAYER AND PLEDGE OF ALLEGIANCE
- 3) ATTENDANCE
- 4) JULY REGULAR MEETING
 1. **ORDINANCE 73-2013-14** (First Reading) Rescheduling the July 2014 regular meeting of the City Council (*Mayor McMillan*)
- 5) INDUSTRIAL PARK FIRE & EMERGENCY FACILITY
 1. **RESOLUTION 42-2013-14** Authorizing an interlocal contract with Montgomery County for construction of a fire protection facility and emergency services facility for the Industrial Park (*Finance: Approval*)
- 6) CORMAN BRIDGE LIGHTING
 1. **RESOLUTION 43-2013-14** Authorizing an amendment to the interlocal contract with Montgomery County for lighting of the Corman Rail Road Bridge (*Finance: Approval*)

7) FY15 BUDGETS PUBLIC HEARING

8) FY15 BUDGETS FIRST READING

1. **ORDINANCE 75-2013-14** FY15 Community Development Budget
2. **ORDINANCE 76-2013-14** FY15 Parking Authority Budget
3. **ORDINANCE 77-2013-14** FY15 Clarksville Transit System Budget
4. **ORDINANCE 78-2013-14** FY15 Department of Electricity Budget
5. **ORDINANCE 79-2013-14** FY15 Gas-Water-Sewer Budget
6. **ORDINANCE 80-2013-14** FY15 Internal Service Fund Budget
7. **ORDINANCE 81-2013-14** FY15 General Government Budget

9) ADJOURNMENT

ORDINANCE 73-2013-14

AN ORDINANCE RESCHEDULING THE JULY 2014 REGULAR MEETING OF THE CITY COUNCIL

WHEREAS, the regular meeting of the Clarksville City Council is now set, per City Code Section 1-201, for July 3, 2014; and

WHEREAS, the City Council has determined that it is appropriate to reschedule said regular meeting of the City Council to allow city officials, department heads, and employees to attend the annual Independence Day festivities at Liberty Park the evening of July 3rd.

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

(1) Notwithstanding any provision of Section 1-201 of the Official City Code to the contrary, the regular meeting of the City Council scheduled to occur on July 3, 2014, per said City Code provision, is hereby canceled and a new regular meeting date of July 1, 2014, at 7:00 p.m. at the City Council Chambers in City Hall is scheduled instead.

(2) That this ordinance shall be effective upon passage.

FIRST READING:

SECOND READING:

EFFECTIVE DATE:

RESOLUTION 42-2013-14

A RESOLUTION AUTHORIZING AN INTERLOCAL CONTRACT WITH MONTGOMERY COUNTY FOR CONSTRUCTION OF A FIRE PROTECTION FACILITY AND EMERGENCY MEDICAL SERVICES FACILITY

WHEREAS, pursuant to a site location and development agreement, the City of Clarksville and Montgomery County have previously agreed to build a joint fire rescue and emergency medical services facility upon a suitable site within the Clarksville-Montgomery County Industrial Park.

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

That the Clarksville City Council hereby authorizes an interlocal contract with Montgomery County, attached hereto as Exhibit A, for construction of a fire protection facility and emergency medical services facility for the Clarksville-Montgomery Industrial Park and the City of Clarksville.

ADOPTED:

EXHIBIT A

INTERLOCAL CONTRACT

This interlocal contract is made and entered into this _____ day of _____, 2014 by and between Montgomery County, Tennessee hereinafter referred to as "County" and the City of Clarksville, Tennessee hereinafter referred to as "City".

Pursuant to a site location and development agreement signed between both parties and Hankook Tire Manufacturing TN, L.P. the City and the County agreed to build a joint Fire Rescue and Emergency Medical Service upon a suitable site within the Clarksville-Montgomery County Industrial Park. To effectuate this purpose the parties covenant and agree as follows:

1. Both parties covenant and agree that the site for this project as set out in Exhibit "A" attached hereto shall be deeded from the Industrial Development Board to the parties jointly and equally.
2. Both parties acknowledge that the Industrial Development Board will provide \$600,000.00 in funding which is to be equally distributed between City and County.
3. Both parties agree that the state of Tennessee will provide \$800,000.00 in funding which is to be equally distributed between City and County.
4. All remaining funding for this project shall be provided as is required to construct each agency's facility.
5. All architectural and design fees will be determined and apportioned between County and City by the architect selected for the project.
6. All site preparation costs shall be shared equally between the parties. Elements to be included in the site preparation component shall be determined by the Architect/Engineer during the design stage and agreed upon by both agencies prior to the bid.
7. Both parties agree that County shall establish an escrow account for receipt of all monies necessary to fund the entire project. County shall have sole signatory power on said account and shall pay all invoices when due.
8. County shall be the lead agency on the project and shall ensure that all contracts, bids or other necessary documents are properly procured and executed. City shall have the right to provide its own insight and input as is deemed necessary.
9. One contract and one bid shall be procured both of which shall be comprised of three components:
 - a. Site development.
 - b. Construction of the city fire department building.
 - c. Construction of the emergency medical services building.

Each invoice submitted to County for payment shall be divided so as to itemize specifically each cost contributable to City and County.

10. After construction is complete on the project the site will be partitioned and deeded to each party individually. Both parties agree to jointly construct and maintain an ingress and egress easement to service both facilities.

11. The successful bid for the project shall bifurcate the costs of the Emergency Medical Services building and the Fire Station so that the costs associated thereto can be distributed to each party. County shall be responsible for all costs associated with the Emergency Medical Service building and City shall be responsible for all costs associated with the City Fire Station.
12. For the purpose of the site development within the Clarksville-Montgomery County Industrial Park, Montgomery County Building and Codes, along with its associated adopted building code will be used for the review, inspection, and approval of each facility.

Montgomery County

City of Clarksville

RESOLUTION 43-2013-14

A RESOLUTION AUTHORIZING AN AMENDMENT TO AN INTERLOCAL CONTRACT WITH MONTGOMERY COUNTY FOR LIGHTING OF THE CORMAN RAIL ROAD BRIDGE

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF CLARKSVILLE, TENNESSEE:

That the Clarksville City Council hereby authorizes an amendment to an interlocal agreement with Montgomery County for lighting of the R. J. Corman Rail Road bridge.

ADOPTED:

INTERLOCAL CONTRACT

PERTAINING TO FUNDING OF LIGHTING FOR THE R.J. CORMAN RAIL ROAD
BRIDGE RESTORATION PROJECT

Whereas Tennessee Code Annotated Section 12-9-108 authorizes the City of Clarksville and Montgomery County to contract with the other to perform any governmental service, activity or undertaking which each is authorized by law to perform, provided that such contract is authorized by the governing body of each party to the contract; and

Whereas both the City of Clarksville and Montgomery County have previously entered an agreement regarding funding for the lighting portion of the R.J. Corman Rail Road Bridge restoration project; and

Whereas both the City of Clarksville and Montgomery County desire to agree that each shall share equally in the cost of providing electricity for the bridge lighting;

Therefore, the City of Clarksville and Montgomery County, both political subdivisions of the State of Tennessee, do agree to amend their previously agreed upon interlocal contract, to provide that each shall share equally in paying the cost for providing electricity for the bridge lighting.

1. The City of Clarksville and the County of Montgomery, State of Tennessee, each agree to share equally in paying the cost for providing electricity for the bridge lighting for the R.J. Corman Rail Road Bridge located in Clarksville, Montgomery County, Tennessee.

Kim McMillan, Mayor
City of Clarksville

Date

Carolyn P. Bowers, Mayor
Montgomery County

Date

INTERLOCAL CONTRACT

PERTAINING TO FUNDING OF LIGHTING FOR THE R.J. CORMAN RAIL ROAD
BRIDGE RESTORATION PROJECT

Whereas Tennessee Code Annotated Section 12-9-108 authorizes the City of Clarksville and Montgomery County to contract with the other to perform any governmental service, activity or undertaking which each is authorized by law to perform, provided that such contract is authorized by the governing body of each party to the contract; and

Whereas both the City of Clarksville and Montgomery County desire to enter an agreement regarding funding for the lighting portion of the R.J. Corman Rail Road Bridge restoration project;

Therefore, the City of Clarksville and Montgomery County, both political subdivisions of the State of Tennessee, do hereby make and enter into this interlocal contract, for good and valuable consideration, regarding funding amounts to be provided by the City and County for the lighting portion of the R. J. Corman RR Bridge restoration project.

1. The City of Clarksville and the County of Montgomery, State of Tennessee, each agree to fund one-half of the costs for the lighting portion of the R.J. Corman RR Bridge restoration project, with each agreeing to pay FIFTY-FIVE THOUSAND DOLLARS AND ZERO CENTS (\$55,000.00).

Kim McMillan

Kim McMillan, Mayor
City of Clarksville

8/14/12

Date

Carolyn P. Bowers

Carolyn P. Bowers, Mayor
Montgomery County

8/20/12

Date

*LB
8/14/12*

INTERLOCAL CONTRACT

This Interlocal Contract, pursuant to T.C.A. §12-9-108, made and entered into this _____ of March 2012, by and between Montgomery County, TN, hereinafter referred to as "County," City of Clarksville, TN, hereinafter referred to as "City," and Clarksville-Montgomery County Regional Airport Authority, hereinafter referred to as "Authority;"

WITNESSETH,

The parties to this Contract desire that Montgomery County Government provide bookkeeping and accounting support to the Clarksville-Montgomery County Regional Airport Authority and covenant and agree as follows:

1. County shall follow the Authority's existing and established accounting mandates, policies, and procedures. County shall provide accounting support to include, but not limited to: general ledger, accounts payable, biweekly check printing to include payroll and all other expenses, accounts receivable entries including state and federal grants. Reconcile monthly bank statements. Monthly reports to be presented to the Authority Chairman, Authority Secretary-Treasurer, and Airport Manager will include: Balance Sheet (Statement of Net Assets), Income Statement (Statement of Revenues, Expenditures, and Changes in Net Assets), Statement of Cash Flows for all Airport operations, and also Schedule One (Revenue and Expenses of Fuel Center), and Schedule Two (Operating Expenses), Statement of financial position and statement of activities. Additionally, the County will prepare monthly State and Local Sales and Use Tax, Employers Quarterly Federal Tax Return, quarterly wage records, and annual taxes (W-2's and 1099's) for employees and vendors. Checks shall be processed and provided to the Airport Manager within ten (10) days of the request being made by the Authority.
2. Any and all required accounting services required as a result of policy change or requirements of funding bodies or the airport authority accounting policies and procedures shall be agreed on by both parties.
3. Any and all monthly, quarterly, or annual as needed unforeseen accounting services that would normally fall under the provision of accounting services by a professional book keeping provider shall be agreed on by both parties.
4. Authority shall remain responsible for making all deposits.
5. Authority shall provide to the County continuous access to its accounting records including but not limited to its bank accounts and reports and provide online access for monthly reconciliations. County will require access to records for the current fiscal year both prior to and after the date of this agreement

6. Signatory authority on all bank accounts (checking or savings) shall be limited to the Authority Chairman, Authority Vice (in the absence of the Chairman), AND the Authority Secretary-Treasurer.
7. Authority shall fully disclose to County a listing of all bank accounts utilized, directly or indirectly, by Authority. No new bank accounts shall be opened without prior written notice to both County and City.
8. Authority shall fully disclose a listing of all credit and debit cards including the name of the card holder and underlying financial institution from which each card is issued.
9. Authority shall promulgate no new accounting or financial policies without prior written notice to both County and City.
10. City and Authority covenant and agree to indemnify and hold County harmless, its officers, employees, agents and representatives from and against all liability, claims, demands, losses, costs, damages, actions, suits or other proceedings by whomsoever made arising out of or in connection with County's performance of work described herein including reasonable attorney fees, provided that County performs hereunder without neglect.
11. Grant reporting and capital projects reporting shall remain the responsibility of Authority. However, County shall provide reasonable support to Airport Manager to accomplish reporting in a timely and expeditious manner.
12. Authority shall pay in consideration of the aforementioned services provided by County the amount of \$30.00 per hour. In consideration of the amount of bookkeeping services to be performed the limit of work per week will be 16 hours without prior approval by the authority.
 - a. The payments for accounting fees will be invoiced as services are rendered on a quarterly basis. The County is responsible for half of the operating cost of the Airport operations, however for transparency purposes we will provide operating funding in full for the county share of the airport operations and not net of the accounting services provided. The City is responsible for the remaining half of the operating cost of the Airport which shall include one-half the cost of accounting fees charged to the Authority.
13. The provisions of this contract will be revisited after a period of six months.
14. Audit support will be provided, by the County, to the Airport Authority for its yearly independent audit. The Authority will be responsible for contracting its audit and the payment for those services.

Any additional accounting services desired by the Airport Authority in the future can be negotiated among the parties to this Interlocal Contact.

IN WITNESS WHEREOF, the parties have executed this contract on the day and date first written above.

By: _____
MONTGOMERY COUNTY, TN

By: _____
CITY OF CLARKSVILLE, TN

By: _____
CLARKSVILLE-MONTGOMERY COUNTY
REGIONAL AIRPORT AUTHORITY

ORDINANCE 75-2013-14

AN ORDINANCE AMENDING THE 2013-2014 BUDGET AND APPROVING THE 2014-2015 ACTION PLAN AND BUDGET AND AUTHORIZING APPLICATION FOR COMMUNITY DEVELOPMENT BLOCK GRANT AND HOME INVESTMENT PARTNERSHIP FUNDS

WHEREAS, Regulation 24 CFR Part 91 issued by the U.S. Department of Housing and Urban Development (HUD) requires the city to submit and receive HUD approval of an annual action plan as part of a HUD-approved five-year consolidated plan for the city of Clarksville; and

WHEREAS, Title I of the Housing and Community Development Act of 1974, as amended, establishes a Community Development Block Grant (CDBG) program for the purpose of developing viable urban communities by providing decent housing and suitable living environments and expanding economic opportunities and preventing and/or eliminating conditions of slum and blight, principally for persons of low and moderate income; and

WHEREAS, the Statement of Purpose for this Ordinance reflects comments from agencies, organizations and citizens as related to funding received from two HUD programs; the Community Development Block Grant and the HOME Investment Partnership Program; and

WHEREAS, Article V, Section 3 of the Official Charter of the City of Clarksville provides for the approval and adoption of a budget; and

WHEREAS, the provisions of the Tennessee Code Annotated require each municipality to operate under an annual appropriation ordinance; 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 2014-2015 Annual Action Plan and the 2014-2015 “Budget and Program of Expenditures” is hereby adopted and approved.

Section 1. Revenues and Expenses. Revenues and expenses for the COMMUNITY DEVELOPMENT BLOCK GRANT AND HOME INVESTMENT PARTNERSHIP FUNDS are shown on the budget schedule below. The budgets shown below are on a cash basis. Revenues are estimated to be sufficient to pay the estimated expenses of the operations.

Community Development
Fiscal Year 2013, 2014, and 2015

Community Development Description	FY 2013	FY 2014		FY 2015
	Actual	Budget	Estimated	Proposed
Section 1. Operating Revenues and Financing Sources				
Grants	\$1,616,742	\$1,721,215	\$1,321,812	\$1,534,749
Other Revenues	192,814	140,500	142,032	140,500
Transfers from Other Funds	80,000	88,000	88,000	90,000
Total Revenues and Other Financing Sources	1,889,556	1,949,715	1,551,844	1,765,249

Community Development Description	FY 2013	FY 2014		FY 2015
	Actual	Budget	Estimated	Proposed
Section 2. Expenditures and Financing Uses				
Expenditures of Program	1,877,301	1,949,715	1,551,844	1,750,249
Total Expenditures and Other Financing Uses	1,877,301	1,949,715	1,551,844	1,750,249

Community Development Description	FY 2013	FY 2014		FY 2015
	Actual	Budget	Estimated	Proposed
Section 3 - Change in Fund Balance				
Excess (Deficiency) of Revenues and Other Financing Uses Over (Under) Expenditures and Other Financing Uses	12,255	-	-	15,000
Beginning Fund Equity	302,618	314,873	314,873	314,873
Total Ending Fund Equity of Community Development Fund	\$314,873	\$314,873	\$314,873	\$329,873

FIRST READING:
SECOND READING:
EFFECTIVE DATE:

ORDINANCE 76-2013-14

AN ORDINANCE AMENDING THE FISCAL YEAR 2014 BUDGET AND ESTABLISHING THE OPERATING BUDGET FOR FISCAL YEAR 2015 FOR THE CLARKSVILLE PARKING AUTHORITY, A PROPRIETARY FUND.

WHEREAS, Article V, Section 3 of the Official Charter of the City of Clarksville provides for the approval and adoption of a budget; and

WHEREAS, the provisions of the Tennessee Code Annotated require each municipality to operate under an annual appropriation ordinance; 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.

THEREFORE BE IT ORDAINED BY THE CITY OF CLARKSVILLE, TENNESSEE, THAT THE AMENDED REVENUES AND EXPENSES OF THE CITY OF CLARKSVILLE'S PARKING AUTHORITY FOR THE FISCAL YEAR 2014 AND THE ESTIMATED REVENUES AND EXPENSES FOR THE FISCAL YEAR 2015 ARE AS FOLLOWS:

Section 1. Revenues and Expenses. Revenues and expenses for the City of Clarksville's Parking Authority (a Proprietary Fund) are shown on the budget schedules below. The budgets shown below are on a cash basis. Revenues are estimated to be sufficient to pay the estimated expenses of the Parking Authority's operations and the annual debt service.

Enterprise Fund - Parking Authority
FY2013, FY2014, and FY2015

Parking Authority Description	FY 2013 Actual	FY 2014		FY 2015 Proposed
		Budget	Amended	
Section 1. Operating Revenues and Financing Sources				
Fees and Fines	357,204	335,500	323,696	228,600
Rental Income	95,573	99,000	105,621	103,400
Miscellaneous/Accruals	954	500	985	500
Interest Income	226	200	161	180
Total Revenue	453,957	435,200	430,463	332,680
Parking Authority Description	FY 2013 Actual	FY 2014		FY 2015 Proposed
		Budget	Amended	
Section 2. Expenditures and Financing Uses				
Capital Expenses	10,000	32,505	32,505	-
Debt Exp/Accruals	68,196	77,500	77,500	77,929
Interest Expense	2,901	3,037	3,037	2,500
Transfers Out/Management Fee	293,648	318,089	395,145	328,406
Total Expenses & Transfers	374,745	431,131	508,187	408,835
Parking Authority Description	FY 2013 Actual	FY 2014		FY 2015 Proposed
		Budget	Amended	
Section 3 - Change in Net Assets				
Changes in Net Position	79,212	4,069	(77,724)	(76,155)
Beginning Net Position	2,162,592	2,241,804	2,241,804	2,164,080
Ending Net Position	\$ 2,241,804	\$ 2,245,873	\$ 2,164,080	\$ 2,087,925

⁽¹⁾ REVENUES: Revenues to fund the enforcement and operation of public parking in the central business district (downtown) of the city are derived primarily from parking lot rentals, meters, other fees, and fines.

⁽²⁾ EXPENSES/CASH OUTFLOWS: Expenses/cash outflow related to enforcing and operating public parking in the downtown area are primarily management fees to general fund, interest on debt, payment of principal (cash basis), and capital outlays (cash basis).

⁽³⁾ BASIS OF ACCOUNTING: For financial reporting purposes, the accrual basis of accounting is used. The accrual basis recognizes the financial effect of a transaction, event or inter-fund activity when it occurs regardless of the timing of the related cash flow, whereas the cash basis of accounting recognizes the transaction or event when the related cash is received or disbursed.

FIRST READING:

SECOND READING:

EFFECTIVE DATE:

AN ORDINANCE AMENDING THE OPERATING AND CAPITAL BUDGETS FOR FISCAL YEAR 2014 AND ADOPTING THE OPERATING AND CAPITAL BUDGETS FOR FISCAL YEAR 2015 FOR THE CLARKSVILLE TRANSIT SYSTEM

WHEREAS, Article V, 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 OF CLARKSVILLE, TENNESSEE THAT THE ESTIMATED REVENUES AND EXPENDITURES OF THE CLARKSVILLE TRANSIT SYSTEM FOR THE FISCAL YEARS 2014 AND 2015 ARE AMENDED AND/OR APPROVED AS FOLLOWS:

Enterprise Fund - Transit
FY2013, FY2014, and FY2015

Transit Description	FY 2013 Actual	FY 2014		FY 2015 Proposed
		Budget	Amended	
Section 1. Operating Revenues and Financing Sources				
Operating Revenues	\$ 798,276	\$ 853,406	\$ 856,789	\$ 858,494
Federal, State & Local	5,395,539	5,351,142	5,152,043	6,005,962
Other	432	-	464	450
Total Revenue	6,194,247	6,204,548	6,009,296	6,864,906
Transit Description	FY 2013 Actual	FY 2014		FY 2015 Proposed
		Budget	Amended	
Section 2. Expenditures and Financing Uses				
Operating Expenses	6,750,412	6,140,671	6,574,089	6,864,906
Total Expenses	6,750,412	6,140,671	6,574,089	6,864,906
Transit Description	FY 2013 Actual	FY 2014		FY 2015 Proposed
		Budget	Amended	
Section 3 - Change in Net Assets				
Changes in Net Position	(556,165)	63,877	(564,793)	-
Beginning Net Position	6,502,199	5,946,034	5,946,034	5,381,241
Ending Net Position	\$ 5,946,034	\$ 6,009,911	\$ 5,381,241	\$ 5,381,241

Section 1. Other Post Employment Benefits. The City recognizes that under the provisions of Governmental Accounting Standards Board (GASB) Statement 45 that it has an obligation for "Other Post Employment Benefits" ("OPEB"). In prior fiscal years the general fund has appropriated funds to Transit to fund the OPEB liability. As there is no requirement per GASB 45 to fund an OPEB liability, Transit has elected a pay-as-you-go basis. In prior fiscal years the general fund has provided funds noted for OPEB funding. Due to operational necessity Transit has utilized those funds for cash flow purposes. It is the desire of the City to allow those funds in the amount of \$1,301,497 to remain as operating funds to assist with Transit's cash flow needs.

FIRST READING:

SECOND READING:

EFFECTIVE DATE:

ORDINANCE 78-2013-14

AN ORDINANCE AMENDING THE OPERATING AND CAPITAL BUDGETS FOR FISCAL YEAR 2014 AND ADOPTING THE OPERATING AND CAPITAL BUDGETS FOR FISCAL YEAR 2015 FOR CDE LIGHTBAND

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

NOW THEREFORE BE IT ORDAINED BY THE CITY OF CLARKSVILLE, TENNESSEE THAT THE ESTIMATED REVENUES AND EXPENDITURES OF CDE LIGHTBAND FOR THE FISCAL YEARS 2014 AND 2015 ARE AMENDED AND/OR APPROVED AS FOUND IN THE CDE LIGHTBAND 2014-2015 FISCAL YEAR BUDGET ATTACHMENT.

Enterprise Funds - Electric Division
FY2013, FY2014, and FY2015

Electric Description	FY 2013	FY 2014		FY 2015
	Actual	Budget	Amended	Proposed
Section 1. Operating Revenues and Financing Sources				
Revenues and Financing Sources				
Operating Revenues	152,108,989	162,158,903	158,620,163	163,378,768
Other Revenue	360,107	4,200,000	5,200,000	5,400,000
Loan Proceeds				
Total Revenues	152,469,096	166,358,903	163,820,163	168,778,768

Electric Description	FY 2013 Actual	FY 2014		FY 2014 Proposed
		Budget	Amended	
Section 2. Expenditures and Financing Uses				
Purchased Power	109,852,732	118,212,295	116,464,628	119,958,567
Operating Costs	19,263,809	22,743,396	20,874,587	24,870,874
Capital Expenditures	8,499,630	19,274,314	16,573,256	18,529,123
Debt Service Principal	-	-	-	-
In-Lieu of Taxes	3,865,540	5,400,000	5,146,311	5,400,000
Transfer to Telecom	-	-	-	-
Total Expenses	141,481,711	165,630,005	159,058,782	168,758,564

Electric Description	FY 2013 Actual	FY 2014		FY 2014 Proposed
		Budget	Amended	
Section 3 - Change in Fund Balance				
Change in Net Position	10,987,385	728,898	4,761,381	20,204
Beginning Net Position	117,001,525	127,988,910	127,988,910	132,750,291
Ending Net Position	\$127,988,910	\$128,717,808	\$132,750,291	\$132,770,495

Enterprise Funds - Broadband Division
FY2013, FY2014, and FY2015

Broadband Description	FY 2013	FY 2014		FY 2015
	Actual	Budget	Amended	Proposed
Section 1. Operating Revenues and Financing Sources				
Revenues and Financing Sources				
Operating Revenues	13,943,243	14,742,430	15,341,561	15,714,123
Other Revenue				
Total Revenues	13,943,243	14,742,430	15,341,561	15,714,123

Broadband Description	FY 2013	FY 2014		FY 2015
	Actual	Budget	Amended	Proposed
Section 2. Expenditures and Financing Uses				
Programming/Connectivity	7,979,519	7,684,763	6,217,673	6,789,103
Operating Costs	1,579,762	1,414,260	1,361,911	1,546,760
Capital Expenditures	1,433,399	1,202,150	679,208	1,428,200
In-Lieu of Taxes	71,622	120,000	120,000	150,000
Transfer to Electric	4,200,000	4,200,000	5,381,055	5,400,000
Total Expenses	15,264,302	14,621,173	13,759,847	15,314,063

Broadband Description	FY 2013 Actual	FY 2014		FY 2015 Proposed
		Budget	Amended	
Section 3 - Change in Fund Balance				
Changes in Net Position	(1,321,059)	121,257	1,581,714	400,060
Beginning Net Position	(13,151,453)	(14,472,512)	(14,472,512)	(12,890,798)
Ending Net Position	(14,472,512)	(14,351,255)	(12,890,798)	(12,490,738)

FIRST READING:

SECOND READING:

EFFECTIVE DATE:

AN ORDINANCE AMENDING THE OPERATING AND CAPITAL BUDGETS FOR FISCAL YEAR 2014 AND ADOPTING THE OPERATING AND CAPITAL BUDGETS FOR FISCAL YEAR 2015 FOR THE CLARKSVILLE GAS & WATER DEPARTMENT

WHEREAS, Article V, 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 OF CLARKSVILLE, TENNESSEE THAT THE ESTIMATED REVENUES AND EXPENSES OF THE CLARKSVILLE GAS & WATER DEPARTMENT FOR THE FISCAL YEARS 2014 AND 2015 ARE AMENDED AND/OR APPROVED AS FOLLOWS:

Enterprise Funds - Gas Department
FY2013, FY2014, and FY2015

Gas Description	FY 2013 Actual	FY 2014		FY 2015 Proposed
		Budgeted	Amended	
Section 1. Operating Revenues				
Operating Revenues	\$24,913,185	\$24,953,000	\$28,673,000	\$28,696,000
Interest Income	42,566	36,000	36,000	32,000
Other Income	43,626	-	19,700	19,700
Capital Contributions	4,180	-	-	-
Total Revenues	25,003,557	24,989,000	28,728,700	28,747,700

Gas Description	FY 2013 Actual	FY 2014		FY 2015 Proposed
		Budgeted	Amended	
Section 2. Expenses				
Operating Expenses	22,565,303	23,485,769	26,865,000	27,221,426
Debt Service Interest	548,013	560,500	528,000	490,250
Payment-in-Lieu of Taxes	631,950	637,544	637,544	603,310
Amortization Expense	-	18,050	-	-
Total Expenses	23,745,266	24,701,863	28,030,544	28,314,986
Gas Description	FY 2013 Actual	FY 2014		FY 2015 Proposed
		Budgeted	Amended	
Section 3. Change in Net Position				
Changes in Net Position	1,258,291	287,137	698,156	432,714
Beginning Net Position	49,822,159	51,080,450	51,080,450	51,778,606
Ending Net Position	\$ 51,080,450	\$51,367,587	\$ 51,778,606	\$ 52,211,320

Enterprise Funds - Water & Sewer Department
FY2013, FY2014, and FY2015

Water & Sewer Description	FY 2013	FY 2014		FY 2015
	Actual	Budget	Amended	Proposed
Section 1. Operating Revenues				
Operating Revenues	\$47,738,549	\$52,900,600	\$50,350,000	\$54,572,000
Interest Income	80,670	60,000	52,000	60,000
Other Income	275,236	41,400	767,300	762,300
Capital Contributions	17,447,690	12,500,000	9,500,000	9,000,000
Total Revenue	65,542,145	65,502,000	60,669,300	64,394,300

Water & Sewer Description	FY 2013	FY 2014		FY 2015
	Actual	Budget	Amended	Proposed
Section 2. Expenses				
Operating Expenses	38,143,454	41,128,990	38,898,000	40,999,724
Debt Service Interest	6,626,311	7,853,400	8,350,000	8,456,750
Payment-in-Lieu of Taxes	2,581,129	2,837,484	2,837,484	2,972,974
Other Expenses	432,584	261,950	250,000	235,000
Total Expenses	47,783,478	52,081,824	50,335,484	52,664,448

Water & Sewer Description	FY 2013	FY 2014		FY 2015
	Actual	Budget	Amended	Proposed
Section 3 - Change in Net Position				
Changes in Net Position	17,758,667	13,420,176	10,333,816	11,729,852
Beginning Net Position	192,034,430	209,793,097	209,793,097	220,126,913
Ending Net Position	\$ 209,793,097	\$223,213,273	\$ 220,126,913	\$ 231,856,765

MAYOR

ATTEST:

CITY CLERK

FIRST READING:

SECOND READING:

EFFECTIVE DATE:

Budget Document filed in Office of City Clerk

ORDINANCE 80-2013-2014

AN ORDINANCE AMENDING THE FISCAL YEAR 2014 AND ADOPTING THE OPERATING BUDGET FOR FISCAL YEAR 2015 FOR THE INTERNAL SERVICE FUNDS.

WHEREAS, Article V, Section 3 of the Official Charter of the City of Clarksville provides for the approval and adoption of a budget; and

WHEREAS, the provisions of the Tennessee Code Annotated require each municipality to operate under an annual appropriation ordinance; 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.

THEREFORE BE IT ORDAINED BY THE CITY OF CLARKSVILLE, TENNESSEE, THAT THE ESTIMATED REVENUES AND EXPENSES OF THE CITY OF CLARKSVILLE'S INTERNAL SERVICE FUNDS FOR THE FISCAL YEARS 2014 AND 2015 ARE APPROVED AS FOLLOWS:

Section 1. Revenues and Expenses. Revenues and expenses for the City of Clarksville's Internal Service Funds are shown below. Revenues are estimated to be sufficient to pay the estimated expenses of the Internal Service Funds' operations. The basis of accounting for the purpose of budget preparation is cash basis.

Internal Service Funds
Sources, Expenditures, Financing Uses and Changes in Net Assets
FY2013, FY2014, and FY2015

Dental Fund

Description	FY 2013 Actual	FY 2014		FY 2015 Proposed
		Budget	Amended	
Premiums/Revenues	854,002	943,622	974,763	1,025,075
Claims/Expenditures	<u>942,384</u>	<u>963,183</u>	<u>982,183</u>	<u>984,441</u>
Changes in Net Position	<u>(88,382)</u>	<u>(19,561)</u>	<u>(7,420)</u>	<u>40,634</u>
Beginning Net Position	192,927	104,545	104,545	97,125
Ending Net Position	104,545	84,984	97,125	137,759

Health Fund

Description	FY 2013 Actual	FY 2014		FY 2015 Proposed
		Budget	Amended	
Premiums/Revenues	9,317,445	9,477,000	10,973,440	10,954,700
Wellness Revenue	133,150	793,800	794,500	954,480
Claims/Expenditures	10,281,885	9,500,000	9,451,500	7,678,000
Wellness Clinic Expenditures	<u>393,396</u>	<u>665,148</u>	<u>818,772</u>	<u>958,367</u>
Changes in Net Position	<u>(1,224,686)</u>	<u>105,652</u>	<u>1,497,668</u>	<u>3,272,813</u>
Beginning Net Position	1,382,029	157,343	157,343	1,655,011
Ending Net Position	157,343	262,995	1,655,011	4,927,824

Self-Insurance Fund

Description	FY 2013 Actual	FY 2014		FY 2015 Proposed
		Budget	Amended	
Premiums/Revenues	1,281,581	958,950	952,055	845,000
Claims/Expenditures	<u>248,924</u>	<u>1,087,249</u>	<u>559,000</u>	<u>615,000</u>
Changes in Net Position	<u>1,032,657</u>	<u>(128,299)</u>	<u>393,055</u>	<u>230,000</u>
Beginning Net Position	687,443	1,720,100	1,720,100	2,113,155
Ending Net Position	\$ 1,720,100	\$ 1,591,801	\$ 2,113,155	\$ 2,343,155

FIRST READING:

SECOND READING:

EFFECTIVE DATE:

FY 2015 BUDGET
AND
FY 2014 AMENDMENTS



GOVERNMENTAL FUNDS
(EXCLUDING COMMUNITY DEVELOPMENT)
Ordinance 81-2013-2014

ORDINANCE 81-2013-2014**AN ORDINANCE AMENDING THE OPERATING AND CAPITAL BUDGETS FOR FISCAL YEAR 2014 AND ADOPTING THE OPERATING AND CAPITAL BUDGETS FOR FISCAL YEAR 2015 FOR THE GOVERNMENTAL FUNDS AND ADOPTING THE TAX RATE FOR THE FISCAL YEAR BEGINNING JULY 1, 2014 AND ENDING JUNE 30, 2015**

WHEREAS, Article V, 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 OF CLARKSVILLE, TENNESSEE THAT THE ESTIMATED REVENUES AND EXPENDITURES OF THE CITY OF CLARKSVILLE FOR THE FISCAL YEARS 2014 AND 2015 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 follows in all of 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 2013, FY 2014, and FY 2015

Description	FY 2013	FY 2014		FY 2015
	Actual	Budget	Amended	Proposed
Section 1 - Operating Revenues and Financing Sources				
Taxes	\$ 48,821,600	\$49,277,248	\$ 49,028,257	\$ 50,654,685
Intergovernmental Revenues	15,981,505	16,381,034	16,767,109	16,266,840
Licenses and Permits	1,739,842	1,576,621	1,843,857	1,831,283
Charges for Services	2,174,739	2,331,946	2,354,187	2,666,429
Fines and Forfeits	823,140	836,760	906,280	893,530
Investment Income	40,357	35,000	24,000	30,000
Miscellaneous	1,212,924	239,671	217,316	205,550
Operating Revenues	70,794,107	70,678,280	71,141,006	72,548,317
Other Financing Sources				
Transfer from GWS, in lieu of taxes	3,213,079	3,475,028	3,475,028	3,576,284
Transfer from CDE, in lieu of taxes	3,937,162	3,957,955	3,957,955	3,957,955

Sale of Surplus Property/Compensation for losses	42,998	35,000	67,000	35,000
Transfer from Parking Authority	293,648	318,089	386,633	328,406
Financing Sources	7,486,887	7,786,072	7,886,616	7,897,645
Total Revenues and Financing Sources	78,280,994	78,464,352	79,027,622	80,445,962

Section 2 - Operating Expenditures				
2.1 Departments and Programs				
Legislative/Administrative	610,465	541,035	500,113	526,511
TRC	-	-	40,301	105,197
Building Codes/Board of Zoning Appeals	1,826,043	1,876,039	1,823,219	1,946,969
City Court	360,121	398,114	396,143	421,986
Finance & Revenue/Parking	1,339,113	1,479,840	1,548,384	1,537,509
Retirement and Pension Benefits/Unemployment Ins.	894,416	1,104,589	1,084,749	1,132,533
Fire Department	14,003,291	14,777,705	14,816,846	15,267,316
Garage	904,262	990,295	994,742	1,019,053
Golf Course-Mason Rudolph	213,850	231,014	231,014	232,923
Golf Course-Swan Lake	830,620	787,566	763,833	762,819
Human Resources	580,818	689,573	712,960	729,007
Legal Department	281,474	431,814	363,961	401,674
Information Technology	1,464,752	1,494,913	1,486,511	1,537,399
Internal Audit	297,517	294,454	292,655	339,052
Mayor's Office	534,750	589,946	589,946	604,463
Municipal Properties	830,208	715,240	710,896	732,693
Parks and Recreation/Tree Board	6,081,162	6,410,136	6,217,107	6,802,913
Police Department/Dispatch	24,980,790	26,265,002	26,156,601	27,174,326
Purchasing	135,009	146,675	145,523	153,505
Street Department	11,124,094	11,534,546	11,433,981	12,077,126
Crime Stoppers	13,000	15,000	15,000	18,000
Human Relations Commission	487	5,000	4,070	6,000
Total Departments and Programs	67,306,242	70,778,496	70,328,555	73,528,974

2.2 Shared Expenditures w/State and County				
50% Share of State Liquor Taxes Paid toMontg.Co.	336,384	329,600	369,450	350,000
Appraisal /Reappraisal of Property-Montg. Co. Trustee	101,820	148,983	101,025	98,672
Montgomery County - Pictometry	39,554	58,952	58,952	41,637
E-911	54,551	54,511	54,511	54,511
GIS	84,000	84,000	84,000	84,000
Regional Airport-Operating	200,920	216,633	216,633	218,460
Regional Airport-Capital	76,997	68,500	14,475	106,875
Regional Planning Commission	287,000	287,000	287,000	287,000
Regional Planning Comm. (Metro.Planning Org.)	24,112	16,364	16,364	15,499
Two Rivers Company	77,520	98,944	350,000	262,050
Clarksville Montgomery County School System	16,000	-	-	-
Montgomery County Rail Authority - lighting	-	-	-	1,800
Total Shared Expenditures w/State and County	1,298,858	1,363,487	1,552,410	1,520,504

2.3 Miscellaneous Agencies				
American Red Cross	10,500	8,400	8,400	9,480
Big Brothers/Big Sisters of Clarksville	-	4,900	4,900	5,530
Clarksville Area Ministers Technical Assistance Network	7,000	4,258	4,258	3,160
CMCCAA Old Firehouse Day Shelter	14,000	12,600	12,600	10,665
Habitat for Humanity of Montgomery County	-	2,800	2,800	3,160
Humane Society of Clarksville-Montgomery County	10,200	9,800	9,800	10,893
LEAP(Leadership,Enlightenment,AcademicAch,Persev)	7,650	14,700	14,700	18,170
Manna Café Ministries	20,000	19,694	19,694	21,330
Mid-Cumberland	7,040	5,215	5,215	5,926
Montgomery Co. Vet Van Transportation Service	-	3,150	3,150	1,896
Mt. Olive Cemetery Historical Society - Garden	525	-	-	-
Parents of Murdered Children	-	7,203	7,203	-
People Helping People	7,000	4,900	4,900	-
Roxy Regional Theater	21,000	16,800	16,800	16,590
Salvation Army	21,000	16,800	16,800	14,220

United Methodist Urban Ministries Safe House Shelter	7,000	5,600	5,600	15,800
Total Miscellaneous Agencies	132,915	136,820	136,820	136,820

Section 2.4 - Other City Funded Agencies				
Senior Citizens Center	313,079	313,078	318,772	320,212
Senior Citizens Capital	56,515	18,000	18,000	-
Arts and Heritage Development Council	40,000	40,000	40,000	40,000
Component Units:				
Customs House Museum: Operating	488,351	556,551	556,551	584,378
Museum Capital	92,000	-	-	185,000
Industrial Dev. Board Impact Plan	14,958	-	24,614	29,614
Economic Development Council - Metro Region	-	-	-	25,000
Total Other City Funded Agencies	1,004,903	927,629	957,937	1,184,204
Total Operating Expenditures	69,742,918	73,206,432	72,975,722	76,370,502

Section 3 - Other Financing Uses				
Clarksville Transit System-Operating	1,117,516	1,127,455	1,127,455	1,682,383
Clarksville Transit System-Capital	80,027	98,608	98,608	12,500
Clarksville Transit System-Jobs Access	133,680	96,492	96,492	-
Clarksville Transit System-OPEB	379,668	388,336	-	-
Clarksville Transit System-CMAQ	34,375	34,375	34,375	34,375
Capital Projects	404,393	150,766	415,766	-
Community Development/Housing	80,000	80,000	118,000	90,000
Gas, Water, & Sewer and CDE Clearing	(7,503)	-	-	-
Gas, Water, & Sewer Subsidy	-	110,000	110,000	110,000
Transfer to Debt Service Fund	5,553,615	6,461,680	6,035,680	6,918,133
Transfer to Debt Service Fund (salaries/benefits)	632,337	-	-	-
Transfer to Special Revenue Funds	120,537	36,985	36,985	6,238
FEMA Flood Buyouts	267,048	-	9,200	10,000
Total Other Financing Uses	8,795,693	8,584,697	8,082,561	8,863,629

Total Expenditures and Financing Uses	78,538,611	81,791,129	81,058,283	85,234,131
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Section 4 - Change in Fund Balance				
Net Surplus (Deficit) from Operations	(257,617)	(3,326,777)	(2,030,661)	(4,788,169)
Expenditures related to Encumbrances	-	-	-	-
Beginning Fund Balance	25,787,889	25,530,272	25,530,272	23,499,611
Ending Fund Balance	\$ 25,530,272	\$22,203,495	\$ 23,499,611	\$ 18,711,442

Attachment 2 - Debt Service Fund Summary of Revenues, Financing Sources, Expenditures, Financing Uses and
Changes in Fund Balance FY 2013, FY 2014, and FY 2015

Description	FY 2013	FY 2014		FY 2015
	Actual	Budget	Amended	Proposed
Section 1. Operating Revenues and Financing Sources				
Transfer From General Fund	\$ 5,553,615	\$ 6,461,680	\$ 6,461,680	\$ 6,918,133
Transfer in From Sal/Ben savings	632,337	-	-	-
Payments by Others on Self-Supporting Debt (E-911)	390,393	389,780	389,780	353,213
Transfer In From Capital Improvements Fund	1,485,397	2,500,209	2,012,482	2,535,022
Total Revenues and Financing Sources	8,061,742	9,351,669	8,863,942	9,806,368

Attachment 2 - Debt Service Fund Summary of Revenues, Financing Sources, Expenditures, Financing Uses and
Changes in Fund Balance FY 2013, FY 2014, and FY 2015

Description	FY 2013	FY 2014		FY 2015
	Actual	Budget	Amended	Proposed
Section 2. Expenditures and Financing Uses				
Debt Service of General Government	6,184,914	7,094,016	6,999,331	7,275,898
Debt Service Paid by Others on Self-Supporting Debt (E-911)	390,393	389,780	389,780	353,213
Debt Service-Paid by CPRD	1,485,397	2,500,209	2,012,482	2,535,022
Other Expenditures	900	95,650	95,650	2,000
Total Expenditures and Financing Uses	8,061,604	10,079,655	9,497,243	10,166,133

Attachment 2 - Debt Service Fund Summary of Revenues, Financing Sources, Expenditures, Financing Uses and
Changes in Fund Balance FY 2013, FY 2014, and FY 2015

Description	FY 2013	FY 2014		FY 2015
	Actual	Budget	Amended	Proposed
Section 3 - Change in Fund Balance				
Net Surplus (Deficit)	138	(727,986)	(633,301)	(359,765)
Beginning Fund Equity	1,627,928	1,532,280	1,628,066	994,765
Reserve of Fund Equity for guarantee of interest payment from CDE Broadband to CDE Electric	-	-	-	29,026
Total Ending Fund Equity of Debt Service Fund	\$ 1,628,066	\$ 804,294	\$ 994,765	\$ 605,974

Attachment 3 - Drug Fund Summary of Revenues, Financing Sources, Expenditures, Financing Uses and Changes in Fund Balance FY 2013, FY 2014, and FY 2015

Description	FY 2013	FY 2014		FY 2015
	Actual	Budget	Amended	Proposed
Section 1 - Operating Revenues and Financing Sources				
Fines and Forfeitures	\$ 325,639	\$ 329,918	\$ 223,499	\$ 222,699
Other Revenues	-	-	-	-
Transfers from General Fund	-	-	-	-
Total Revenues and Other Financing Sources	325,639	329,918	223,499	222,699

Attachment 3 - Drug Fund Summary of Revenues, Financing Sources, Expenditures, Financing Uses and Changes in Fund Balance FY 2013, FY 2014, and FY 2015

Description	FY 2013	FY 2014		FY 2015
	Actual	Budget	Amended	Proposed
Section 2. Expenditures and Financing Uses				
Drug Enforcement Buy Money, Drug Enforcement Other Expenditures, and Other Eligible Drug Enforcement Expenditures and Transfers Out	221,966	269,026	196,039	316,770
Total Expenditures and Other Financing Uses	221,966	269,026	196,039	316,770

Attachment 3 - Drug Fund Summary of Revenues, Financing Sources, Expenditures, Financing Uses and Changes in Fund Balance FY 2013, FY 2014, and FY 2015

Description	FY 2013	FY 2014		FY 2015
	Actual	Budget	Amended	Proposed
Section 3 - Change in Fund Balance				
Net Surplus (Deficit)	103,673	60,892	27,460	(94,071)
Beginning Fund Balance	421,835	525,508	525,508	552,968
Ending Fund Balance of Drug Fund	\$ 525,508	\$ 586,400	\$ 552,968	\$ 458,897

Attachment 3 - Parks Special Revenue Summary of Revenues, Financing Sources, Expenditures,
Financing Uses and Changes in Fund Balance FY 2013, FY 2014, and FY 2015

Description	FY 2013	FY 2014		FY 2015
	Actual	Budget	Amended	Proposed
Section 1 - Operating Revenues and Financing Sources				
Program Revenues	\$ 320,511	\$266,400	\$360,671	\$142,475
Federal Grants	223,113	95,000	95,000	100,100
State Grants	-	2,000	2,000	-
Contributions	64,025	28,654	78,279	62,250
Transfer in From Other Funds	83,400	-	-	-
Total Revenues and Financing Sources	691,049	392,054	535,950	304,825

Attachment 3 - Parks Special Revenue Summary of Revenues, Financing Sources, Expenditures,
Financing Uses and Changes in Fund Balance FY 2013, FY 2014, and FY 2015

Description	FY 2013	FY 2014		FY 2015
	Actual	Budget	Amended	Proposed
Section 2. Expenditures and Financing Uses				
Salaries and Benefits	39,979	50,457	60,036	18,929
Operating Expenditures	591,839	454,090	894,142	292,632
Capital Outlay	-	-	-	80,000
Total Expenditures and Financing Uses	631,818	504,547	954,178	391,561

Attachment 3 - Parks Special Revenue Summary of Revenues, Financing Sources, Expenditures,
Financing Uses and Changes in Fund Balance FY 2013, FY 2014, and FY 2015

Description	FY 2013	FY 2014		FY 2015
	Actual	Budget	Amended	Proposed
Section 3 - Change in Fund Balance				
Net Surplus (Deficit)	59,231	(112,493)	(418,228)	(86,736)
Beginning Fund Balance	475,586	534,817	534,817	116,589
Ending Fund Balance of Parks Special Revenue Fund	\$ 534,817	\$ 422,324	\$ 116,589	\$ 29,853

Attachment 3 - Police Special Revenue Fund Summary of Revenues, Financing Sources, Expenditures, Financing Uses and Changes in Fund Balance FY 2013, FY 2014, and FY 2015

Description	FY 2013	FY 2014		FY 2015
	Actual	Budget	Amended	Proposed
Section 1. Operating Revenues and Financing Sources				
Police Dept. Donations	\$ 440	\$ -	\$ 556	\$ 500
Police Dept. Donations-Youth Coalition	8,132	4,600	4,700	7,500
Police Dept. Donations-Chaplain	-	-	-	10,000
Federal Seized Money-shared+interest	16,453	-	5,160	-
Transfer in from General Fund - PD054	-	-	1,273	-
JAG 2010 - PD050	44,629	1,653	-	-
Transfer in from General Fund - PD050	-	-	6	-
Multiple Violation Grant PD052	40,648	-	-	-
Multiple Violation-Transfer in from GenFund PD052	1,166	-	-	-
Byrne Justice Assistance Grant-PD053	42,335	9,926	2,563	-
Port Security Grant PD044	7,013	-	-	-
BURN/JAG -New Providence Area TCCR	231,005	460,258	327,278	156,685
Traffic School	102,813	96,250	108,125	105,850
Impared Driver Grant 2012-13 PD054	65,082	22,242	19,092	-
2012 JAG Grant PD055	32,803	30,217	27,630	-
2012 Bullet Proof Vest Grant PD057	15,562	5,995	743	6,238
2012 Bullet Proof Vest Gen.Fund Transfer in PD057	986	5,995	742	6,238
2013 Impaired Driver Grant GHSO PD058	-	100,181	150,881	50,000
2013 JAG Grant PD059	-	40,000	26,519	31,513
Operation Defiance II Grant PD060	-	11,886	-	-
2014 JAG Grant PD061				63,734
2015 Impaired Driver PD062	-	-	-	206,427
Total Revenues and Financing Sources	609,067	789,203	675,268	644,685

Attachment 3 - Police Special Revenue Fund Summary of Revenues, Financing Sources, Expenditures, Financing Uses and Changes in Fund Balance FY 2013, FY 2014, and FY 2015

Description	FY 2013	FY 2014		FY 2015
	Actual	Budget	Amended	Proposed
Section 2. Expenditures and Financing Uses				
Federal Seized Money Expenditures	14,885	20,982	17,666	6,471
Other Supplies	397	440	440	556
Port Security Grant PD044	7,013	-	-	-
JAG 2010 - PD050	44,630	1,653	6	-
Traffic School	135,045	165,765	153,713	129,212
Multiple Violation Grant FY11/12-PD052	41,813	-	-	-
Byrne Justice Assistance Grant-PD053	42,335	9,926	2,563	-
Impared Driving Grant 2012-13 PD054	65,046	22,242	20,401	-
2012 JAG Grant PD055	32,803	30,217	27,630	-
2012 Bullet Proof PD057	1,971	11,990	-	12,476
BURN/JAG -New Providence Area TCCR	240,526	460,258	327,278	156,685
Youth Coalition - YC	5,578	5,300	6,853	7,500
2013 Impaired Driver Grant GHSD PD058	-	100,181	150,881	50,000
2013 JAG Grant PD059	-	40,000	26,520	31,513
Operation Defiance II Grant PD060	-	11,886	-	-
2014 JAG Grant PD061	-	-	-	63,734
2015 Impaired Driver PD062	-	-	-	206,427
Chaplain	-	-	-	10,000
Total Expenditures and Financing Uses	632,042	880,840	733,951	674,574

Attachment 3 - Police Special Revenue Fund Summary of Revenues, Financing Sources, Expenditures, Financing Uses and Changes in Fund Balance FY 2013, FY 2014, and FY 2015

Description	FY 2013 Actual	FY 2014		FY 2015 Proposed
		Budget	Amended	
Section 3 - Change in Fund Balance				
Net Surplus (Deficit)	(22,975)	(91,637)	(58,683)	(29,889)
Beginning Fund Equity	111,547	88,572	88,572	29,889
Total Ending Fund Equity of Police S R Fund	\$ 88,572	\$ (3,065)	\$ 29,889	\$

Attachment 3 - Capital Projects Revenue District Special Revenue Fund Summary of Revenues, Financing Sources, Expenditures, Financing Uses and Changes in Fund Balance
FY2013, FY2014, and FY2015

Description	FY 2013 Actual	FY 2014		FY 2015 Proposed
		Budget	Amended	
Section 1 - Operating Revenues and Operating Transfers From Other Funds				
Local Taxes	\$1,900,000	\$2,500,000	\$2,012,482	\$2,000,000
Operating Revenues	1,900,000	2,500,000	2,012,482	2,000,000

Attachment 3 - Capital Projects Revenue District Special Revenue Fund Summary of Revenues, Financing Sources, Expenditures, Financing Uses and Changes in Fund Balance
FY2013, FY2014, and FY2015

Description	FY 2013 Actual	FY 2014		FY 2015 Proposed
		Budget	Amended	
Section 2 - Expenditures and Operating Transfers Out to Other Funds				
Transfer to Capital Projects Fund	-	-	-	-
Transfer to Debt Service Fund	1,485,398	2,500,209	2,012,482	2,535,022
Other Financing Uses	-	-	-	-
Expenditures and Financing Uses	1,485,398	2,500,209	2,012,482	2,535,022

Attachment 3 - Capital Projects Revenue District Special Revenue Fund Summary of Revenues, Financing Sources, Expenditures, Financing Uses and Changes in Fund Balance
FY2013, FY2014, and FY2015

Description	FY 2013 Actual	FY 2014		FY 2015 Proposed
		Budget	Amended	
Section 3 - Change in Fund Balance				
Net Surplus (Deficit) of Revenues and Financing Sources Over Expenditures and Financing Uses	414,602	(209)	-	(535,022)
Beginning Fund Balance	144,206	558,808	558,808	558,808
Ending Fund Balance	\$ 558,808	\$ 558,599	\$ 558,808	\$ 23,786

Attachment 3 - Traffic Camera - Police Special Revenue Fund Summary of Revenues, Financing
Sources, Expenditures, Financing Uses and Changes in Fund Balance
FY2013, FY2014, and FY2015

Description	FY 2013 Actual	FY 2014		FY 2015 Proposed
		Budget	Amended	
Section 1. Operating Revenues and Financing Sources				
Revenues and Financing Sources				
Fines and Fees	\$237,617	\$235,130	\$260,314	\$240,625
Miscellaneous Revenue	-	-	-	-
Transfers in From Other Funds	-	-	-	
Total Revenues and Financing Sources	237,617	235,130	260,314	240,625

Attachment 3 - Traffic Camera - Police Special Revenue Fund Summary of Revenues, Financing
Sources, Expenditures, Financing Uses and Changes in Fund Balance
FY2013, FY2014, and FY2015

Description	FY 2013	FY 2014		FY 2015
	Actual	Budget	Amended	Proposed
Section 2. Expenditures and Financing Uses				
Expenditures and Financing Uses				
Operating Expenditures	130,679	127,058	155,022	129,537
Property Purchases	175,984	158,023	130,059	142,336
Interfund Transfer Out	6,604	-	-	-
Total Expenditures and Financing Uses	313,267	285,081	285,081	271,873

Attachment 3 - Traffic Camera - Police Special Revenue Fund Summary of Revenues, Financing
Sources, Expenditures, Financing Uses and Changes in Fund Balance
FY2013, FY2014, and FY2015

Description	FY 2013	FY 2014		FY 2015
	Actual	Budget	Amended	Proposed
Section 3 - Change in Fund Balance				
Net Surplus (Deficit)	(75,650)	(49,951)	(24,767)	(31,248)
Beginning Fund Balance	131,665	56,015	56,015	31,248
Total Ending Fund Balance	\$ 56,015	\$ 6,064	\$ 31,248	\$ -

Attachment 3 - Traffic Camera - Parks Special Revenue Fund Summary of Revenues, Financing
Sources, Expenditures, Financing Uses and Changes in Fund Balance
FY2013, FY2014, and FY2015

Description	FY 2013	FY 2014		FY 2015
	Actual	Budget	Amended	Proposed
Section 1. Operating Revenues and Financing Sources				
Revenues and Financing Sources				
Fines and Fees	\$101,836	\$104,568	\$104,568	\$110,520
Transfers in From Other Funds	69,984	-	-	-
Total Revenues and Financing Sources	171,820	104,568	104,568	110,520

Attachment 3 - Traffic Camera - Parks Special Revenue Fund Summary of Revenues, Financing
Sources, Expenditures, Financing Uses and Changes in Fund Balance
FY2013, FY2014, and FY2015

Description	FY 2013 Actual	FY 2014		FY 2015 Proposed
		Budget	Amended	
Section 2. Expenditures and Financing Uses				
Expenditures and Financing Uses				
Operating Expenditures	197,718	78,016	78,016	140,520
Total Expenditures and Financing Uses	197,718	78,016	78,016	140,520

Attachment 3 - Traffic Camera - Parks Special Revenue Fund Summary of Revenues, Financing
Sources, Expenditures, Financing Uses and Changes in Fund Balance
FY2013, FY2014, and FY2015

Description	FY 2013	FY 2014		FY 2015
	Actual	Budget	Amended	Proposed
Section 3 - Change in Fund Balance				
Net Surplus (Deficit)	(25,898)	26,552	26,552	(30,000)
Beginning Fund Balance	43,530	17,632	17,632	44,184
Total Ending Fund Balance	\$ 17,632	\$ 44,184	\$ 44,184	\$ 14,184

Speical Revenue Funds
Fiscal Year 2015

Attachment 3 - Safe Routes to Schools - Moore (ST001) & Minglewood (ST003) Summary of Revenues,
Financing Sources,Expenditures,Financing Uses and Changes in Fund Balance FY 2013,FY
2014,andFY2015

Description	FY 2013	FY 2014		FY 2015
	Actual	Budget	Amended	Proposed
Section 1. Operating Revenues and Financing Sources				
State Grants	-	-	-	-
Funds Transferred in From General Fund	-	-	(6,295)	-
Total Revenues and Financing Sources	-	-	(6,295)	-

Attachment 3 - Safe Routes to Schools - Moore (ST001) & Minglewood (ST003) Summary of Revenues,
Financing Sources,Expenditures,Financing Uses and Changes in Fund Balance FY 2013,FY
2014,andFY2015

Description	FY 2013	FY 2014		FY 2015
	Actual	Budget	Amended	Proposed
Section 2. Expenditures and Financing Uses				
Operating Expenditures	-	-	-	-
Total Expenditures and Financing Uses	-	-	-	-

Attachment 3 - Safe Routes to Schools - Moore (ST001) & Minglewood (ST003) Summary of Revenues,
Financing Sources,Expenditures,Financing Uses and Changes in Fund Balance FY 2013,FY
2014,andFY2015

Description	FY 2013	FY 2014		FY 2015
	Actual	Budget	Amended	Proposed
Section 3 - Change in Fund Balance				
Net Surplus (Deficit)	-	-	(6,295)	-
Beginning Fund Balance	6,295	6,295	6,295	-
Ending Fund Balance	6,295	6,295	-	-

Attachment 3 - Clarksville Roadscapes-Phase I (ST004)Summary of Revenues, Financing Sources, Expenditures, Financing Uses and Changes in Fund Balance FY 2013, FY 2014, and FY 2015

Description	FY 2013	FY 2014		FY 2015
	Actual	Budget	Amended	Proposed
Section 1. Operating Revenues and Financing Sources				
Federal Grant	-	18,568	11,546	11,546
Transfer in From General Fund	-	-	6,815	-
Total Revenues and Financing Sources	-	18,568	18,361	11,546

Attachment 3 - Clarksville Roadscapes-Phase I (ST004)Summary of Revenues, Financing Sources, Expenditures, Financing Uses and Changes in Fund Balance FY 2013, FY 2014, and FY 2015

Description	FY 2013	FY 2014		FY 2015
	Actual	Budget	Amended	Proposed
Section 2. Expenditures and Financing Uses				
Operating Expenditures	-	23,210	14,432	14,432
Total Expenditures and Financing Uses	-	23,210	14,432	14,432

Attachment 3 - Clarksville Roadscapes-Phase I (ST004)Summary of Revenues, Financing Sources, Expenditures, Financing Uses and Changes in Fund Balance FY 2013, FY 2014, and FY 2015

Description	FY 2013 Actual	FY 2014		FY 2015 Proposed
		Budget	Amended	
Section 3 - Change in Fund Balance				
Net Surplus (Deficit)	-	(4,642)	3,929	(2,886)
Beginning Fund Balance	4,642	4,642	4,642	8,571
Ending Fund Balance	4,642	-	8,571	5,685

Attachment 3 - Safe Routes to Schools (ST007)Summary of Revenues, Financing Sources, Expenditures,
Financing Uses and Changes in Fund Balance FY 2013, FY 2014, and FY 2015

Description	FY 2013 Actual	FY 2014		FY 2015 Proposed
		Budget	Amended	

Section 1. Operating Revenues and Financing Sources				
Federal Grant	65,960	-	-	-
Transfer in From General Fund	-	-	304	-
Total Revenues and Financing Sources	65,960	-	304	-

Attachment 3 - Safe Routes to Schools (ST007)Summary of Revenues, Financing Sources, Expenditures,
Financing Uses and Changes in Fund Balance FY 2013, FY 2014, and FY 2015

Description	FY 2013	FY 2014		FY 2015
	Actual	Budget	Amended	Proposed
Section 2. Expenditures and Financing Uses				
Operating Expenditures	51,464	-	-	-
Total Expenditures and Financing Uses	51,464	-	-	-

Attachment 3 - Safe Routes to Schools (ST007)Summary of Revenues, Financing Sources, Expenditures,
Financing Uses and Changes in Fund Balance FY 2013, FY 2014, and FY 2015

Description	FY 2013	FY 2014		FY 2015
	Actual	Budget	Amended	Proposed
Section 3 - Change in Fund Balance				
Net Surplus (Deficit)	14,496	-	304	-
Beginning Fund Balance	(14,800)	(304)	(304)	-
Ending Fund Balance	(304)	(304)	-	-

Attachment 3 - Clarksville Roadscapes-2008 (ST009)Summary of Revenues, Financing Sources, Expenditures, Financing Uses and Changes in Fund Balance FY 2013, FY 2014, and FY 2015

Description	FY 2013 Actual	FY 2014		FY 2015 Proposed
		Budget	Amended	
Section 1. Operating Revenues and Financing Sources				
Federal Grant	-	83,635	24,811	24,811
Transfer in From General Fund	-	-	(6,815)	-
Total Revenues and Financing Sources	-	83,635	17,996	24,811

Attachment 3 - Clarksville Roadscapes-2008 (ST009)Summary of Revenues, Financing Sources, Expenditures, Financing Uses and Changes in Fund Balance FY 2013, FY 2014, and FY 2015

Description	FY 2013	FY 2014		FY 2015
	Actual	Budget	Amended	Proposed
Section 2. Expenditures and Financing Uses				
Operating Expenditures	-	104,544	31,521	32,195
Total Expenditures and Financing Uses	-	104,544	31,521	32,195

Attachment 3 - Clarksville Roadscapes-2008 (ST009)Summary of Revenues, Financing Sources, Expenditures, Financing Uses and Changes in Fund Balance FY 2013, FY 2014, and FY 2015

Description	FY 2013	FY 2014		FY 2015
	Actual	Budget	Amended	Proposed
Section 3 - Change in Fund Balance				
Net Surplus (Deficit)	-	(20,909)	(13,525)	(7,384)
Beginning Fund Balance	20,909	20,909	20,909	7,384
Ending Fund Balance	20,909	-	7,384	-

Ending Fund Balance	\$31,543	\$5,991	\$15,955	\$ 5,685
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Section 4. That the governing body recognizes that the municipality has bonded and other indebtedness as follows:

Bonded or Other Indebtedness	Debt Redemption	Interest Requirements	Debt Authorized and Unissued
Bonds	51,988,000	1,913,564	-
Notes	59,664,941	1,208,568	141,059
Other Debt	-	-	-

Section 5. During the coming fiscal year the governing body has planned capital projects and proposed funding as follows with project detail on new, amended, and closed projects as well as funding transfers provided separately on the FY2014-15 Capital Project Requests-Capital Projects Fund worksheets:

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

FY 2013, FY 2014, FY 2015

	FY 2013	FY 2014		FY 2015
Description	Actual	Budget	Amended	Proposed
Section 1 - Operating Revenues and Financing Sources				
Revenues and Financing Sources				
Revenues				
Interest	13,891	-	-	-
Federal/State Grants	2,476,678	2,966,183	2,966,183	3,295,000
Contributions	60,238	-	-	300,000
Financing Sources				
Bond Proceeds	15,073,020	7,883,735	8,603,381	7,193,617
Transfers In	375,997	150,766	514,766	-
Total Revenues and Financing Sources	17,999,824	11,000,684	12,084,330	10,788,617
Section 2. Expenditures and Financing Uses				
Expenditures and Transfers Out				
Capital Projects	8,531,326	8,034,501	5,499,284	12,152,697
Capital Investments	1,434,085	-	-	-
Expenditures Prior Yr. Projects	-	12,690,275	3,927,206	9,269,035
Total Expenditures and Financing Uses	9,965,411	20,724,776	9,426,490	21,421,732
Section 3 - Change in Fund Balance				
Net Surplus (Deficit) from Operations	8,034,413	(9,724,092)	2,657,840	(10,633,115)
Beginning Fund Equity	63,751	8,098,164	8,098,164	10,756,004
Total Ending Fund Balance	\$8,098,164	\$(1,625,928)	\$10,756,004	\$ 122,889

FY 2014-15 CAPITAL PROJECT REQUESTS-CAPITAL PROJECTS FUND							
DEPARTMENT	PROJECT NUMBER	NEW CAPITAL PROJECT REQUESTS	REQUESTED AMOUNT	Grant/Other Funding	Available City Funding	New City Funding	Total New City Funding by Dept.
FIRE DEPT	15221	STATION 12	1,800,000	700,000	1,100,000	-	
	15222	100' LADDER TRUCK AND EQUIPMENT-NEW STATION	1,045,617	-	-	1,045,617	\$ 1,045,617
PARKS & REC	15501	LAND PURCHASE NEAR LIBERTY PARK	155,940	-	155,940	-	
	15502	ATHLETIC COMPLEX - (GEO Tech, Environmental, Appraisal, Survey, etc.)	100,000	-	-	100,000	
	15503	RED RIVER GREENWAY GRANT MATCH	160,000	-	-	160,000	
	15504	BEACHAVEN KIDDIE POOL REMOVAL AND SPLASH AREA CONST.	53,000	-	-	53,000	\$ 313,000
STREETS	15301	TRENTON/NEEDMORE - Design/Construction	350,000	-	-	350,000	
	15302	NEEDMORE ROAD SALT COMPLEX	450,000	-	450,000	-	
	15303	DRAINAGE MITIGATION 2015	200,000	-	-	200,000	
	15304	MARION/DRANE ROUNDABOUT - Design/Planning	100,000	-	-	100,000	
	15305	CARDINAL LANE EXTENSION - Design	350,000	-	-	350,000	
	15306	SOUTH HAMPTON EXTENSION - Environmental	400,000	-	-	400,000	
	15307	NEW SIDEWALKS 2015	350,000	-	-	350,000	
	15308	RIVERBANK STABILIZATION (CITY SHARE \$945,000 - PROJECT TOTAL \$2,200,000)	2,200,000	1,255,000	-	945,000	\$ 2,695,000

DEPARTMENT	PROJECT NUMBER	ADD'L FUNDING FOR EXISTING CAPITAL PROJECTS	REQUESTED AMOUNT	Grant Funding	Available City Funding	New City Funding	Total City Funding by Dept.
POLICE DEPARTMENT	14211	DISTRICT ONE NORTH PRECINCT BUILDING	3,000,000	-	-	3,000,000	\$ 3,000,000
STREETS	13301	TRENTON/TYLERTOWN REGIONAL DRAINAGE PROJECT	80,000	-	-	80,000	
	43046	DUNBAR CAVE INTERSECTION IMPROVEMENTS (City Share \$90,000 - Project Total \$450,000)	450,000	360,000	30,000	60,000	
	93101	ROSSVIEW/DUNBAR CAVE/CARDINAL IMPROVEMENTS (City Share \$160,000 - Project Total \$800,000)	800,000	640,000	160,000	-	
	93103	Drainage Mitigation	8,140	-	8,140	-	\$ 140,000
MUNICIPAL PROPERTIES	13101	DOWNTOWN PERFORMING ARTS CENTER	100,000	-	100,000	-	\$ -
TOTAL CAPITAL PROJECT REQUESTS			\$12,152,697	\$2,955,000	\$2,004,080	\$ 7,193,617	\$ 7,193,617

PROJECT NUMBER	CAPITAL PROJECTS CLOSED	Funds Unobligated	Funding Source	Project Receiving Funds	Funds Reobligated
43051	NPDES Compliance & Master Planning	3,318	Gen.Fund	93103 Drainage Mitigation	3,318
44044	Community Constructed Playground	-			-
63102	CSO Mitigation	4,652	Gen.Fund	93103 Drainage Mitigation	4,652
10501	Parks & Rec. Maintenance Bldg.	133,359	2009 TMBF	15501 Land Purchase Near Liberty Park	133,359
11102	Airport Terminal Construction	14,881	CPRD	15501 Land Purchase Near Liberty Park	14,881
13212	Shoot House	170	2012 Bonds	93103 Drainage Mitigation	170
13222	Renovation of Bays for Fire Station #6	1,233	2012 Bonds	15221 Fire Station #12	1,233
14101	Cumberland Region Tomorrow Implementation, Strategy	100,000	2014 Bonds	13101 Performing Arts Center	100,000
14221	New Fire Truck	6,192	2014 Bonds	15221 Fire Station #12	6,192
14222	New Fire Truck	6,192	2014 Bonds	15221 Fire Station #12	6,192

PROJECT NUMBER	CAPITAL PROJECTS AMENDED	Funds Unobligated	Funding Source	Project Receiving Funds	Funds Reobligated
13221	Fire Station #11 (project balance \$453,617)	1,086,383	2014 Bonds	15221 Fire Station #12	1,086,383
** Balance	from 2009 TMBF loan not applied to any project	7,700	2009 TMBF	15501 Land Purchase Near Liberty Park	7,700
*** Balance	from 2014 General Improve.Bonds not applied to any project	450,000	2014 Bonds	15302 Needmore Road Salt Complex	450,000
*** Balance	from 2014 General Improve.Bonds not applied to any project	160,000	2014 Bonds	93101 Rossvie/Dunbar/Cardinal Improvement	160,000
*** Balance	from 2014 General Improve.Bonds not applied to any project	30,000	2014 Bonds	43046 Intersection Improvements Dunbar Cave	30,000

TOTAL FUNDS MOVED TO OTHER CAPITAL PROJECTS	\$ 2,004,080	\$2,004,080
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Section 6. No appropriation listed above may be exceeded without an amendment of the budget ordinance as required by Article V, 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 7. Tax Rate. The City of Clarksville utilizes county services for property appraisals; this is a reappraisal year for Montgomery County. To date The City has not received notification from the State Board of Equalization or the County Assessor's office of the estimate of the certified tax rate. However, for estimating property tax revenues in FY'15 (property tax year 2014) this budget has been created under the assumption of accepting and adopting the estimated certified tax rate that will provide revenue neutral funds.

Section 8. Payments to Tennessee Consolidated Retirement System. For the fiscal year 2015, the City of Clarksville's rate of funding to the Tennessee Consolidated Retirement System (TCRS) will be 17.32% of covered salaries and wages for public safety employees and 13.82% for all others.

Section 9. Other Post Employment Benefits. The City recognizes that under the provisions of Governmental Accounting Standards Board (GASB) Statement 45 that it has an obligation for "Other Post Employment Benefits" ("OPEB"). In FY 2015, 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 2015.

Section 10. 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 accounts for this payment in the general fund as operating revenues. The city has budgeted to collect the maximum in lieu of tax payment permitted by the Tennessee Code Annotated from the Department of Electricity with the exception of an amount predetermined to be withheld by the Department of Electricity for repayment of a portion of an interfund receivable. These funds are accounted for in the general fund as operating revenues.

Section 11. 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 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 12. 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 13. Payments to State of Tennessee. The Chief Financial Officer is authorized to pay over to the State expenditures in compliance with the Tennessee Code Annotated as related to "business tax" collected by the City of Clarksville irrespective of the appropriated amount.

Section 14. 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 equivalent employees authorized by fund will be attached and become a part of this ordinance.

Section 15. Policy for Funding of Miscellaneous 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
 - d. Organization supplies a mission statement proposing the use of the funds requested from the city.
 - e. Funding may be withheld by the Finance department until all requirements are current.
2. If awarded funding by the City of Clarksville, the organization must agree to allow access to the financial records and other records that the City may request to review to ascertain that the funds provided by the City are used for the purposes now being requested.
 - a. The organization must agree the funds will only be used for the purposes stated and approved.
 - b. Any proposed significant changes during the fiscal year to the budget presented to the Miscellaneous Agency Committee requesting funding based on providing a specific service or program must be submitted to and approved by the entire Council.
3. Organizations will submit quarterly financial reports no later than 45 days after the end of the quarters ending September, December, March and June of each year.
4. Organizations receiving more than \$50,000 are required to follow the city's purchasing policy on bids and quotes for purchases from city contributions.
5. Organizations that receive audit findings will disclose these findings with their annual funding request and Finance may withhold additional funding until a written plan to address those findings is received.

Section 16. 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. 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 17. Notwithstanding any provision of the Official Code of the City of Clarksville to the contrary, based on current market conditions and city finances, there is a proposed general wage increase budgeted for employees in Fiscal Year 2014-2015 of 3.05%.

Section 18. All retired personnel that are paid retirement benefits from the city's general fund or from the funds of Gas, Water, and Sewer Departments shall receive a three percent (3%) increase in their gross retirement pension benefits effective July 1, 2014.

Section 19. Capital Project Revenue District. In order to provide accountability, since the exact amount due as a result of increased valuations and which would be available to the CPRD, the amount of Property Tax to be transferred to the CPRD fund will be capped at \$2,000,000 for Fiscal Year 2015.

Section 20. This ordinance shall take effect July 1, 2014, the public welfare requiring it.

BUDGET SUMMARY PUBLISHED: May 19, 2014

FIRST READING:

PUBLIC HEARING:

SECOND READING:

EFFECTIVE DATE: