

CARLTON GERRELL, MAYOR  
KIM FOSTER, CITY MANAGER  
FRED MCLEAN, ATTORNEY



JOHN ETHERIDGE, COMMISSIONER  
JACKIE JONES, VICE MAYOR  
SAM THARPE, COMMISSIONER  
GAYLE GRIFFITH, COMMISSIONER

**CITY OF PARIS, TENNESSEE  
BOARD OF COMMISSIONERS SPECIAL CALLED MEETING AGENDA**

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**CITY HALL COURTROOM  
June 24, 2021  
5:00 P.M.**

**SPECIAL CALLED MEETING**

**PUBLIC HEARING**

- 1.) 2021 Property Tax Rate Ordinance:** Kim Foster, City Manager
- 2.) FY 2022 Proposed Budget Ordinance:** Kim Foster, City Manager

**Call to Order:** Carlton Gerrell, Mayor

**Roll Call:** Traci Shannon, Finance Director

**Pledge of Allegiance and Prayer**

**Board Will Hear Comments from Citizens**

**Board Will Hear Comments from the Commission**

## OLD BUSINESS

- 1.) **2021 Property Tax Rate Ordinance (Second Reading):** Kim Foster, City Manager
- 2.) **FY 2022 Proposed Budget Ordinance (Second Reading):** Kim Foster, City Manager

**OLD BUSINESS  
AGENDA ITEM NO. 1  
2021 Property Tax Rate Ordinance (Second Reading)**

### DISCUSSION

ORDINANCE NO. 1269

AN ORDINANCE Fixing the Property Tax Rate and  
Providing for the Date and Condition of Payment for the Year  
2021.

BE IT ORDAINED by the Board of Commissioners of the City of Paris, Tennessee, that the following shall be the property tax rate and conditions by which they may be paid for the year 2021.

SECTION 1. A tax of \$.80 per hundred dollars (\$100) of assessed valuation on all taxable property, real and personal, within the corporate limits of the City of Paris, be and hereby is levied for the use of the City of Paris, Tennessee, for the taxable year of 2021.

SECTION 2. All taxes on property, both real and personal, shall be due and payable upon the effective date of this ordinance and shall become delinquent on the first (1<sup>st</sup>) day of March, 2022. In the event that payment is not made before March 1, 2022, the amount of said tax will become delinquent and a penalty of one and one-half percent (1.5%) for each month thereafter for twelve months upon all taxes remaining shall be imposed and collected by the City and paid into the City Treasury.

SECTION 3. All ordinance and parts of ordinances or resolutions in conflict with this ordinance are hereby repealed.

SECTION 4. This ordinance shall take effect on the first day of October, 2021.

Passed and adopted June 3, 2021.

Passed and adopted June 24, 2021.

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Mayor

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Finance Director

**OLD BUSINESS**  
**AGENDA ITEM NO. 2**  
**FY 2022 Proposed Budget Ordinance (Second Reading)**

The following proposed FY 2022 Budget Ordinance is submitted for your consideration. Items of interest include:

- A 3% COLA for all employees.
- An 8% increase in the cost of healthcare premiums.
- An increase of another \$100,000 to the paving budget to bring it to **\$700,000**.
- \$1,344,800 in capital purchases city-wide; the most significant purchases being 29 new air packs (SCBAs) for the Fire Dept. in the amount of \$186,700; a new tractor and trailer for hauling large equipment for the Street Dept. in the amount of \$171,000; a \$175,000 new rear packer for sanitation; and a well overdue track loader for the landfill priced at \$304,600. This cost will be split with the County.
- An additional Police Officer to fill in for one of our officers who will be transitioned to the position of School Resource Officer at Inman Middle School.
- Four different grant projects including sidewalks in the HCHS & Rhea area, new signalization in downtown (2 grants) and replacement of the Rison Street bridge. Total matching dollars for these grants are \$329,000.
- **Property Tax revenue to reflect an \$0.80 tax rate.**

ORDINANCE NO. 1270

AN ORDINANCE OF THE CITY OF PARIS, TENNESSEE ADOPTING THE ANNUAL BUDGET FOR THE FISCAL YEAR BEGINNING JULY 1, 2021 AND ENDING JUNE 30, 2022

WHEREAS, *Tennessee Code Annotated* Title 9 Chapter 1 Section 116 requires that all funds of the State of Tennessee and all its political subdivisions shall first be appropriated before being expended and that only funds that are available shall be appropriated; and

WHEREAS, the Municipal Budget Law of 1982 requires that the governing body of each municipality adopt and operate under an annual budget ordinance presenting a financial plan with the information required by that state statute and that no municipality may expend any moneys regardless of the source except in accordance with a budget ordinance and that the City Commission shall not make any appropriations in excess of estimated available funds except to provide for an actual emergency threatening the health, property or life of the inhabitants of the City of Paris; and

WHEREAS, the City Commission has published the annual operating budget in a newspaper of general circulation not less than ten (10) days prior to the meeting when the City Commission will consider final passage of the budget; and

NOW THEREFORE BE IT ORDAINED BY THE CITY OF PARIS, TENNESSEE AS FOLLOWS:

SECTION 1. The City Commission of the City of Paris does adopt the following revenue schedule for fiscal Year 2022:

	<u>2020 Actual</u>	<u>2021 Budgeted</u>	<u>2022 Proposed</u>
Property Taxes	\$1,491,035	\$1,469,000	\$1,702,000
Sales Tax (State & Local)	\$5,819,330	\$5,400,000	\$6,125,950

SECTION 2. The City of Paris City Commission does hereby adopt the following estimate of revenues, estimated unencumbered fund balances, and expenditures:

Fund	General			Sanitation		
	FY 2020 Audited	FY 2021 Budget	FY 2022 Proposed	FY 2020 Audited	FY 2021 Budget	FY 2022 Proposed
<b>Revenues</b>						
Local Taxes	\$8,514,688	\$8,054,250	\$8,912,200			
State of TN	1,919,062	1,440,000	1,512,000			
Federal Government	345,792	323,500	949,000			
Other Sources	2,762,011	6,434,139	3,144,450	1,618,066	1,575,400	1,575,400
<b>Total Revenues</b>	<b>\$13,541,553</b>	<b>\$16,251,889</b>	<b>\$14,517,650</b>	<b>\$1,618,066</b>	<b>\$1,575,400</b>	<b>\$1,575,400</b>
<b>Expenditures</b>						
Salaries	\$5,056,112	\$5,281,564	\$5,557,258	\$430,909	\$445,161	\$469,722
Other	7,415,696	11,388,583	9,298,166	1,033,511	1,058,510	1,516,984
<b>Total Expenditures</b>	<b>\$12,471,808</b>	<b>\$16,670,147</b>	<b>\$14,855,424</b>	<b>\$1,464,419</b>	<b>\$1,503,671</b>	<b>\$1,986,705</b>
Beginning Fund Balance	\$3,741,403	\$4,811,148	\$4,392,890	\$3,207,107	\$3,360,753	\$3,432,482
Ending Fund Balance	\$4,811,148	\$4,392,890	\$4,055,116	\$3,360,753	\$3,432,482	\$3,021,177
No. of FTE Employees	113	113	113	9	10	10

Fund	Landfill		
	FY 2020 Audited	FY 2021 Budget	FY 2022 Proposed
<b>Revenues</b>			
Local Taxes			
State of TN			
Federal Government			
Other Sources	197,595	197,450	200,500
<b>Total Revenues</b>	<b>\$197,595</b>	<b>\$197,450</b>	<b>\$200,500</b>
<b>Expenditures</b>			
Salaries	\$43,427	\$46,496	\$48,616
Other	133,986	128,787	152,462
<b>Total Expenditures</b>	<b>\$177,413</b>	<b>\$175,284</b>	<b>\$201,078</b>
Beginning Fund Balance	\$697,444	\$717,626	\$739,792
Ending Fund Balance	\$717,626	\$739,792	\$739,214
No. of FTE Employees	2	1	1

Fund	Drug			Cemetery		
	FY 2020 Audited	FY 2021 Budget	FY 2022 Proposed	FY 2020 Audited	FY 2021 Budget	FY 2022 Proposed
<b>Revenues</b>						
Local Taxes						
State of TN						
Federal Government						
Other Sources	\$51,647	\$68,050	\$60,050	\$1,785	\$1,000	\$1,000
<b>Total Revenues</b>	<b>\$51,647</b>	<b>\$68,050</b>	<b>\$60,050</b>	<b>\$1,785</b>	<b>\$1,000</b>	<b>\$1,000</b>
<b>Expenditures</b>						
Salaries						
Other	\$65,533	\$100,900	\$92,500	\$2,440	\$17,000	\$8,000
<b>Total Expenditures</b>	<b>\$65,533</b>	<b>\$100,900</b>	<b>\$92,500</b>	<b>\$2,440</b>	<b>\$17,000</b>	<b>\$8,000</b>
Beginning Fund Balance	\$161,478	\$147,592	\$114,742	\$351,925	\$351,271	\$335,271
Ending Fund Balance	\$147,592	\$114,742	\$82,292	\$351,271	\$335,271	\$328,271
No. of FTE Employees	0	0	0	0	0	0

SECTION 3. The City Commission of the City of Paris accordingly appropriate from the estimate of revenues and unencumbered fund balances the following amounts for Fiscal Year 2022 (July 1, 2021 through June 30, 2022) the following amounts as set forth above:

General Fund	\$18,910,540
Sanitation	5,007,882
Landfill	940,292
Drug Fund	174,792
Cemetery Fund	336,271
<b>Total All Funds</b>	<b>\$25,209,777</b>

SECTION 4. The City Commission acknowledges the following indebtedness on behalf of the City:

**CITY OF PARIS SCHEDULE OF OUTSTANDING DEBT  
FISCAL YEAR 2022 DEBT SERVICE PAYMENT**

	Authorized & Unissued	Outstanding	Payment Fund	Principal	Interest	Total Debt Service
<b>LOAN AGREEMENTS</b>						
RDA Loan 2012	0	160,417	Economic	137,500	0	137,500
<b>TOTAL LOANS</b>	<b>\$0</b>	<b>\$160,417</b>		<b>\$137,500</b>	<b>\$0</b>	<b>\$137,500</b>
<b>GO BONDS</b>						
TML Bond Series 2012	\$0	\$316,740	General	\$108,000	\$12,640	\$120,640
TML Bond Series 2015	0	955,000	General	260,000	25,200	\$285,200
Energy Cons Bond 2017	0	2,215,000	General	130,000	10,202	\$140,202
TML Bond Series 2019	0	918,000	General	87,000	17,752	\$104,752
<b>TOTAL BONDS</b>	<b>\$0</b>	<b>\$4,404,740</b>		<b>\$585,000</b>	<b>\$65,795</b>	<b>\$650,795</b>

SECTION 5. For Fiscal Year 2022, the following capital projects as proposed:

<b>Project</b>	<b>Proposed Appropriation Amount</b>	<b>By Debt</b>
STBG for Signal Replacement	\$505,600	\$0
Rison St. Bridge Replacement	\$91,500	\$0
TA Grant for Sidewalks	\$1,044,700	\$0
Multi Modal Access Grant	\$780,300	\$0

SECTION 6. A detailed financial plan will be attached to this budget and become part of this budget ordinance.

SECTION 7. All encumbered balances of appropriations remaining at the end of the fiscal year shall lapse and revert to the respective fund balances.

SECTION 8. This ordinance shall take effect July 1, 2021, the public welfare requiring it.

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Mayor

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Finance Director