

# City of Eagleville Budget Presentation Fiscal Year 2018

## Work Sessions:

March 9, 2017:           General Fund – Revenue Estimates  
                                  Parks & Recreation  
                                  State Street Aid – Revenue and Expenses

**March 23, 2017:**       General Government & Planning/Building  
                                  Sewer Fund – Revenue and Expenses

April 13, 2017:         Fire Department  
                                  Police Department  
                                  Drug Fund – Revenue and Expenses

## Concepts applied to all general fund areas:

- Capital purchases and replacement. Two years ago, as an exercise, we showed the dollar amount that should be set aside for capital replacement in each budget. We have not shown that in this year's presentation, but plan to include that separately in the conversation over the coming weeks.
- Wage lines are shown at the current FY amounts. Potential raises, earned based on evaluations, are shown capped at 5% for a maximum raise amount in an unnumbered "other" category within each department's budget. Staff members are all evaluated at/near their anniversary dates or the anniversary of promotions, if applicable. Seasonal workers are the exception.

## Significant Budget Decisions still TBD (and not shown in the current presentation figures):

- Establishing TCRS Retirement benefits. Cost will depend on plan elections, but a fair estimate for annual costs based on current wages is \$20,000.
- If TCRS benefits are established, apply the option of prior service. This is to be determined by an actuarial study, but a fair estimate of cost to the city is \$35,000.
- Public Safety Building. For the sake of budget presentations and comparison to past budgets, both revenues and expenditures associated with this significant capital project have been left out. More details were provided in Presentation 1.

**General Fund**

**General Government Services:**

	FY 2018 Request	FY17 Proj.	Budget	FY16 Actual	Budget	FY15 Actual	Budget	FY14 Actual	Budget
<b>General Gov.</b>									
510b - FY16-17 City Recorder Salary									
510 - Salaries - Recorder	40,000	44,324.93	43,860.00	36,870.45	39,084.00	35,698.78	43,860.00	44,698.38	43,000.00
511 - City Manager	61,425	63,630.00	61,425.00	58,977.00	58,500.00	46,575.59	50,000.00	0.00	0.00
515 - Salaries - Office & Codes	48,590	46,614.15	48,880.00	32,884.05	31,744.00	28,610.14	31,416.00	22,818.51	25,500.00
520 - Payroll Taxes	11,476	12,757.38	11,794.00	11,781.48	9,894.00	19,126.84	19,439.00	11,813.15	11,900.00
521 - Employee Benefits	14,400	14,059.75	14,400.00	7,200.00	14,400.00		0.00	44.00	1,000.00
523 - Unemployment Benefits Pd.	6,000	2,800.00	7,000.00	0.00	7,269.00	7,650.67	9,000.00	2,178.39	0.00
524 - Workman's Comp	1,700	1,663.18	2,280.00	1,093.32	731.00				
525 - Utilities									
525a - Telephone & Internet	3,600	3,292.33	3,500.00	3,702.49	4,100.00	3,080.48	3,500.00	2,754.93	0.00
525b - Natural Gas	850	766.04	1,100.00	692.09	2,000.00	1,028.69	2,000.00	1,158.74	0.00
525c - Electricity	3,400	3,246.43	3,600.00	3,038.07	4,320.00	3,568.39	3,359.96	2,953.14	0.00
525d - Water	1,000	1,159.62	950.00	1,092.37	1,000.00	862.61	1,000.00	960.62	0.00
525e - Trash pickup	165	107.87	165.00	148.58	141.00	170.70	140.04	127.00	0.00
525f - Sewer	1,500	1,551.15	1,500.00	1,332.45	720.00				
525 - Utilities - Other		150.00		0.00			0.00	-571.34	10,000.00
<b>Total 525 - Utilities</b>	10,515.00	10,273.44	10,815.00	10,006.05	12,281.00	8,710.87	10,000.00	7,383.09	10,000.00
527 - Insurance/ Bonds	7,350	7,813	6,000	4,664.32	8,000.00	14,432.31	17,000.00	14,047.71	10,000.00
528 - Legal Notices / Ads	2,500	1,978	2,250	1,732.60	2,250.00	1,197.38	2,000.00	1,416.01	1,500.00
529 - Dues	1,900	1,759	1,800	1,266.64	1,800.00	1,352.30	1,500.00	1,062.78	1,500.00
530 - Postage	1,000	879	1,000	951.73	1,000.00	701.50	1,000.00	650.56	1,000.00
531 - Copier Lease / New Equip.	2,100	2,131	2,000	2,024.12	2,000.00	2,101.73	2,000.00	1,876.20	2,000.00
532 - Office Supplies	2,800	3,257	2,800	2,563.02	3,000.00	3,837.38	3,500.00	1,518.72	2,500.00
533 - Bank Fees		0					750.00	585.79	750.00
533a - Credit Card Fee	1,400	1,261	690	441.02	690.00	590.11			
533 - Bank Fees - Other	2,200.00	2,270.44	1,080.00	2,161.40	1,080.00	1,607.59			
<b>Total 533 - Bank Fees</b>	3,600.00	3,531.20	1,770.00	2,602.42	1,770.00	2,197.70	750.00	585.79	750.00

**Notes: 533 – More electronic transactions, larger balances in general, less money in stagnant accounts – generally results in more bank fees. We are also reviewing credit card processing fee arrangements, which may result in changes.**

	FY 2018 Request	FY17 Proj.	Budget	FY16 Actual	Budget	FY15 Actual	Budget	FY14 Actual	Budget
534 - Repairs & Maintenance		0.00				6,167.63	7,000.00	5,924.08	6,000.00
534a - Cleaning/Janitorial	3,000	2,600.00	2,600.00	2,010.00	2,080.00				
534b - Facility & Grounds	1,500	1,158.49	1,500.00	1,706.82	4,420.00				
534c - Parts/Supplies	700	195.33	700.00	389.83	1,000.00				
534 - Repairs & Maintenance - Other		0.00		0.00					
<b>Total 534 - Repairs &amp; Maintenance</b>	5,200.00	3,953.82	4,800.00	4,106.65	7,500.00	6,167.63	7,000.00	5,924.08	6,000.00
535 - Ecoc. Plng (City Planner)	9,000	12,584	9,000	6,594.00	10,000.00	6,589.00	10,000.00	2,084.10	10,000.00
536 - Building Inspections	7,500	1,675	2,700	900.00	1,200.00	1,200.00	250.00	550.00	250.00
537 - Economic Development	9,100	6,350	9,100	7,600.00	7,600.00	7,027.00	7,000.00	6,277.00	11,000.00
538 - Library Grant	30,000	29,147	29,147	26,497.00	26,497.00	26,497.00	26,497.00	23,703.00	23,703.00
539 - Pers. Prop. Audit Costs	100	0	100	61.00	100.00	5,168.00	5,185.00	43.00	120.00
540 - Schools - Liquor Tax Pass Thru	3,000	2,579	3,200	1,867.40	4,680.00				
541 - City Share 4-Year Re-appraisal	0	1,275	1,275	0.00	1,275.00				
545 - City Judge Fee	1,800	825	900	900.00	900.00	850.00	900.00	900.00	900.00
546 - Meetings & Conferences						2,839.00	3,000.00	1,557.42	3,000.00
546a - Staff	3,500	3,200	4,000	2,108.00	4,320.00				
546b - City Council	500	500	500	0.00	1,000.00				
546c - PC & BZA	200	135	200	62.47	350.00				
546 - Meetings & Conferences - Other				0.00					
<b>Total 546 - Meetings &amp; Conferences</b>	4,200.00	3,835.00	4,700.00	2,170.47	5,670.00	2,839.00	3,000.00	1,557.42	3,000.00
547 - Miscellaneous	2,500	2,249	2,800	2,852.08	3,500.00	2,652.68	3,500.00	2,317.53	3,000.00
548 - Mayor's Discretionary Acc	1,000	620	1,000	735.54	1,000.00	832.69	1,000.00	0.00	1,000.00
549 - Travel						3,885.72	2,700.00	1,298.09	1,500.00
549a - Staff - day trips	1,000	670.00	2,000.00	42.57	1,500.00				
549b - Staff - overnight	1,200	940.00	1,500.00	223.26	1,500.00				
549c - City Council	1,000	450.00	1,200.00	0.00	1,800.00				
549d - PC & BZA	450	300.00	600.00	0.00	800.00				
549 - Travel - Other		505.95		3,634.44					
<b>Total 549 - Travel</b>	3,650.00	2,865.95	5,300.00	3,902.27	5,600.00	3,885.72	2,700.00	1,298.09	1,500.00

Notes: 535 – Several significant projects in FY17 have driven this expenditure line higher (Zoning Ordinance, Subdivision Regs, etc.). We expect fewer of such special projects in FY18, although certain long-term plans – land use and/or comprehensive plan – may be among the projects we try to tackle.

536 – With plans for a new subdivision moving forward, we are anticipating significantly more fees for inspections of new homes.

538 – For illustration, shows a 3% increase for Linebaugh Library. Their request is \$32,302.

541 – For the last two years, we have “set aside” funds for the 4-year reappraisal after being surprised by it in FY15. Budgeting for it has been more of a reminder, but funds will not actually be spent. Removing from budget; expect to budget significantly in FY19.

545 – High attendance at recent municipal courts may justify holding court twice per month. This assumes doubling the judge’s pay.

549a – Figure includes mileage, which defaults to “549 Other” for reporting. Consider “549 Other” and 549a as one for comparison.

	FY 2018 Request	FY17 Proj.	Budget	FY16 Actual	Budget	FY15 Actual	Budget	FY14 Actual	Budget
550 - Accounting Fees	8,000	10,410.00	7,500.00	7,350.00	12,000.00	8,203.00	12,000.00	5,211.00	8,000.00
551 - Professional Services	1,500	900.00	1,000.00	2,131.24	1,000.00	1,614.06	1,000.00	0.00	1,000.00
552 - Audit Fees	3,600	3,600.00	3,600.00	3,600.00	3,600.00	3,600.00	3,600.00	3,600.00	3,600.00
553 - Eaglecrest 1&2 lawsuit fees	1,000	500.00	2,000.00	7,235.50	5,000.00	42,555.50	42,300.00	15,326.50	35,000.00
554 - Attorney Fees	8,000	7,169.88	8,000.00	7,100.00	8,000.00	8,150.00	8,000.00	7,050.00	8,000.00
555 - Data Proc. Sprt Charge	12,500	11,870.25	11,000.00	11,163.33	9,000.00	8,995.73	9,000.00	7,683.92	10,000.00
558 - Sewer Start-up Costs	0	2,173.75		0.00			0.00	0.00	0.00
560 - Planning / Codes Expenses	1,500	760.00	1,500.00	136.66	750.00	1,321.58	750.00	1,255.84	300.00
562 - Technology		0.00							
562a - Repair & Maint	200	125.00	250.00	0.00	500.00				
562b - Parts & Supplies	200	230.00	250.00	8.97	500.00				
Total 562 - Technology	400.00	355.00	500.00	8.97	1,000.00	0.00	0.00	0.00	0.00
563 - Vehicle									
563a - Fuel	1,200	1,005.11	1,000.00	0.00					
563b - Repair & Maint	1,000	714.78	1,000.00	0.00	1,000.00				
563c - Parts & Supplies	500	411.46	500.00	0.00	500.00				
Total 563 - Vehicle	2,700.00	2,131.35	2,500.00	0.00	1,500.00	0.00	0.00	0.00	0.00
565 - Beautification	1,000	134.12	1,000.00	150.00	250.00	184.90	250.00	161.88	250.00
567 - Christmas Parade Expenses		0.00		0.00		800.88	1,000.00	168.50	1,000.00
568 - Fall Festival Expenses		0.00		0.00			1,000.00	0.00	1,000.00
592 - Interest Expense	7,088	8,273.45	8,269.00	11,632.34	13,485.00	13,482.40	13,485.00	15,508.48	15,515.00
595 - Capital Outlay Note	29,167	29,167.00	29,167.00	84,167.00	55,167.00	55,167.00	55,167.00	53,167.00	60,925.00
910 - Capital Expenditures		166,670.12	158,050.00	28,673.78	32,650.00	4,611.25	5,250.00	0.00	0.00
General Gov. - Other	7,500	1,121.00	1,121.00	0.00			0.00	0.00	0.00
<b>Total General Gov.</b>	<b>376,361.15</b>	<b>530,665.58</b>	<b>527,303.00</b>	<b>396,150.43</b>	<b>412,647.00</b>	<b>384,588.21</b>	<b>411,299.00</b>	<b>263,880.63</b>	<b>315,713.00</b>

Notes: 550 – Staffing change and interim assistance from CPAs contribute to this higher than expected number. Expect FY18 to decrease.  
555 – Local Government has a formula based charge for support. We also added equipment in the last year that they support.

**NET INCOME:\***

	FY 2018 Request	FY17 Proj.	Budget	FY16 Actual	Budget	FY15 Actual	Budget	FY14 Actual	Budget
	120,651.11	147,164.86	-46,130.00	179,017.31	-345,744.00	279,965.84	139,058.00	239,374.26	7,087.00

\*This Net Income (Projected and Requested) is based on items in the remainder of the budget that has not yet been presented. A variety of projects, projections, etc. will impact these figures over the coming months. We will continue to show these figures with each presentation.

## Sewer Fund

### Revenue

	FY 2018 Request	FY17 Proj.	Budget	FY16 Actual	Budget	FY15 Actual	Budget
<b>Income</b>							
<b>1000 - Income from Operation</b>							
<b>1000a - Utility Income</b>	<b>133,700</b>	129,044.88	127,290.00	116,515.71	137,208.00	13,700.87	40,650.00
<b>1000b - Non-connected Income</b>	<b>11,000</b>	12,171.75	13,104.00	10,359.30	20,160.00	196.23	4,000.00
<b>1000c - Late Payment Penalty</b>	<b>1,600</b>	1,720.87	1,000.00	1,313.94	750.00		
<b>1000d - Collection Process Income</b>	<b>350</b>	422.73	680.00		165.00		
<b>1000e - Processing/Convenience Fee</b>	<b>240</b>	105.00	240.00	0.00			
<b>Total 1000 - Income from Operation</b>	<b>146,890.00</b>	143,465.23	142,314.00	128,188.95	158,283.00	13,897.10	44,650.00
<b>1001 - Capacity Fee</b>	<b>43,750</b>	24,500.00	21,000.00	7,000.00	21,000.00	70,000.00	70,000.00
<b>1002 - App/Connection/Plan Review Fee</b>	<b>6,250</b>	2,250.00	4,000.00	900.00	4,000.00	9,293.00	
<b>1003 - Private Capital Investment</b>		0.00					12,000.00
<b>1004 - Capital Contribution</b>		0.00				77,385.00	80,000.00
<b>1005 - Interest Income</b>	<b>50</b>	35.54	20.00	83.39	10.00	72.00	25.00
<b>1006 - Misc. Income</b>		0.00					
<b>1020 - Capital Outlay Proceeds (loan proceeds)</b>		0.00					
<b>1021 - Grant</b>		0.00				1,005,900.00	
<b>1022 - Internal Transfer - Temporary Lending</b>		0.00		508,000.00			
<b>Total Income</b>	<b>196,940</b>	170,250.77	167,334.00	644,172.34	183,293.00	1,176,547.10	206,675.00
<b>Expense</b>							

- Notes:** 1000a – Based on average over 14 months (\$127,300) plus estimated impact of newly connected properties and a small amount for additional properties TBD that could come on line.
- 1000b – 32 “non-connected” accounts. This figure could go significantly higher (temporarily) following the completion of infrastructure and platting of a new subdivision.
- 1000c – Underestimating averages. 14-month average is \$1,794.
- 1000d – Reviewing past due accounts. This may be adjusted as more accounts are sent to collections.
- 1001 – This assumes ½ of the capacity fee for Phase 1 of Eagle View Village, which is due at the final plat stage (25 houses at \$1,750).

**Expenses**

	FY 2018 Request	FY17 Proj.	Budget	FY16 Actual	Budget	FY15 Actual	Budget
<b>Expense</b>							
1100 - Utilities							
1100a - Electrical	3,200.00	3,060.50	2,800.00	2,969.18	2,500.00	625.00	1,250.00
<b>Total 1100 - Utilities</b>	<b>3,200.00</b>	<b>3,060.50</b>	<b>2,800.00</b>	<b>2,969.18</b>	<b>2,500.00</b>	<b>625.00</b>	<b>1,250.00</b>
1101 - Permit Fees	350	0.00	700.00	350.00	1,750.00	350.00	1,750.00
1102 - Operation & Maintenance Charges	30,150	29,627.40	29,525.00	23,277.91	38,000.00	2,564.80	17,650.00
1103 - Grounds Maintenance	500	5.36	500.00	0.00	2,000.00		2,000.00
1104 - Misc	2,000	797.17	2,000.00	187.50	2,000.00		2,000.00
1105 - Collection Cost of Delinquents	350	309.68	680.00	0.00	165.00		
1106 - Insurance	5,100	4,582.87	6,000.00	5,970.75			
1107 - Training/Travel	150	50.00	150.00	50.00	250.00		
1110 - Bond Principal	28,128	27,097.92	26,892.00	0.00	32,000.00		32,005.00
1111 - Bond Interest	43,092	44,129.08	44,340.00	44,814.79	49,750.00	3,836.36	49,755.00
1112 - Interfund Loan Repayment	26,965	26,964.93	26,965.00		31,757.00		
1121 - Engineering Services	3,125	1,677.50	2,000.00		2,000.00		
1131 - Public Capital Improvement	43,750	21,000.00	21,000.00		21,000.00		
501 - Bank Fees		0.00				56.10	
530 - Interest Expense		0.00				17,445.86	
555 - Legal Fees		0.00				9,774.00	
580 - Depreciation Expense		0.00		69,474.00		10,881.00	
900 - Capital Projects		0.00					
<b>Total Expense</b>	<b>186,860.00</b>	<b>159,302.41</b>	<b>163,552.00</b>	<b>147,094.13</b>	<b>183,172.00</b>	<b>45,533.12</b>	<b>106,410.00</b>

Notes: 1102 – Based on the average of the last 14 months plus additional cost for newly connected properties and a few potential new connections. If significant additional connections are to be made, an amendment to change this figure may be necessary.

1105 – Assumes collection cost as a pass through.

1131 – Assumes the use of collected capacity fees for building the system’s capacity. This is not proposed at this time.

	FY 2018 Request	FY17 Proj.	Budget	FY16 Actual	Budget	FY15 Actual	Budget
Net Income	10,080.00	10,948.36	3,782.00	497,078.21	121.00	1,131,013.98	100,265.00

Notes: Comparison between fiscal years is somewhat challenging as we have been under construction for the first two fiscal years. Adjustments for depreciation are included for FY15 and FY16, but not yet for FY17. This is mostly beneficial for budgeting of ongoing operations budgeting.