

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, will the option of prior service apply? This will need to be determined. A more exact estimation will be determined by an actuarial study, but a fair estimate of this one time 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

Fire Department:

	FY 2018 Request	FY17 Proj.	Budget	FY16 Actual	Budget	FY15 Actual	Budget	FY14 Actual	Budget
610 - Salaries - Fire Chief	16,500	15,191.64	16,918.60	15,000.00	15,000.00	8,568.00	8,568.00	7,800.01	7,800.00
611 - FD - Hourly Holiday Pay		0.00		1,268.96					
612 - Salaries - Fire Hourly	62,000	45,729.80	46,982.05	28,988.58	30,000.00	28,617.91	30,000.00	0.00	0.00
613 - Payroll Taxes	6,005	4,887.81	4,888.38	2,987.40	3,443.00				
614 - Employee Benefits	7,200	3,600.00	7,200.00	0.00	4,800.00				
615 - Fire Calls	600	219.94	500.00	0.00				0.00	0.00
616 - Firefighter Uniform/Clothing	1,850	250.00	1,850.00	951.00	1,000.00				
617 - Workman's Comp	6,200	4,563.71	7,219.00	6,291.84	2,976.00				
618 - New Hire Cost	2,950	2,401.00	3,503.97	0.00					
619 - Technology	1,440	1,220.00	1,440.00	0.00					
620 - Fire Dept. Fuel	4,500	3,959.86	5,000.00	4,021.71	5,000.00	4,498.65	5,000.00	2,698.05	5,000.00
621 - Truck & Equip Testing	9,400	4,628.00	9,400.00	4,836.57	3,200.00				
NEW - Firefighter Physicals & Testing	3,400								
NEW - Cleaning - Equip & Turnout	1,300								
625 - Fire Truck Expense		0.00					13,000.00	7,030.78	6,400.00
625a - On Truck Equip	4,000	4,560.04	7,000.00	4,943.18	7,000.00	2,604.10			
625b - R & M - Veh & Equip	12,000	13,080.83	6,000.00	8,312.96	6,000.00	484.75			
625c - Parts & Supplies	1,000	1,182.80	1,000.00	2,395.60	1,000.00	0.00			
625 - Fire Truck Expense - Other		0.00		0.00		16,104.98			
Total 625 - Fire Truck Expense	17,000.00	18,823.67	14,000.00	15,651.74	14,000.00	19,193.83	13,000.00	7,030.78	6,400.00
626 - Training	6,200	5,839.40	6,000.00	5,792.50	3,999.00	5,655.03	6,500.00	6,131.53	5,850.00
627 - Incentive Program	5,000	2,048.00	5,000.00	2,178.68	5,000.00	3,536.80	3,800.00	3,468.04	3,800.00
628 - Travel	3,000	1,500.00	3,000.00	1,503.33	3,000.00				
629 - Turnout/ER Response Clothing	32,000	16,889.00	32,425.00	503.62	28,425.00				
630 - Fire Dept Supplies/ Misc.	3,500	3,189.75	3,800.00	16,255.53	4,000.00	9,044.92	9,000.00	6,601.74	13,050.00
631 - Cell phone		0.00	0.00	0.00				0.00	0.00

Notes: 621 – This projection is inaccurate as more testing will take place approaching the end of the fiscal year.

625 – 625b projection is skewed due to a multitude of repairs to this point in the year. Ideally, this will level off, although 625 as a whole is already \$1,000 over the annual budget amount.

629 – This line item has been underutilized to this point in this year, but several sets of turnout gear will still need to be rotated in the next year.

	FY 2018 Request	FY17 Proj.	Budget	FY16 Actual	Budget	FY15 Actual	Budget	FY14 Actual	Budget
632 - Utilities		0.00							
632b - Natural Gas	1,750	1,538.75	1,875.00	1,205.87	2,160.00	1,046.59	880.00	821.51	0.00
632c - Electricity	1,950	1,761.28	1,800.00	1,519.56	1,950.00	710.26	1,360.00	1,059.75	0.00
632d - Water	200	157.83	225.00	153.07	320.00	150.40	119.96	112.93	0.00
632e - Trash pickup	141	101.36	141.00	128.27	141.00	102.10	140.04	127.04	0.00
632f - Telecom	265	270.08	265.00	213.00	600.00	68.65			
632g - Sewer	325	349.56	450	313.7	540.00				
632 - Utilities - Other		0.00	0.00					0.00	2,500.00
Total 632 - Utilities	4,631.00	4,178.86	4,756.00	3,533.47	5,711.00	2,078.00	2,500.00	2,121.23	2,500.00
633 - Insurance	13,600	13,154.15	12,000.00	10,802.54	12,000.00	8,341.31	11,000.00	8,853.03	11,000.00
634 - Dues	500	310.00	700.00	309.90	400.00	165.00	100.00	50.00	500.00
635 - Advertising / Promotion	1,100	962.50	1,200.00	1,049.50	1,200.00	1,005.50	1,000.00	530.25	500.00
636 - Ruth. Co. Emerg. Coord.	540	0.00	540.00	534.75	500.00	491.24	500.00	483.19	500.00
637 - Discretionary (Use of Donation)	1,000	1,001.20	2,000.00	420.47	3,000.00				
640 - State FireDept Grant Exp.	6,000	0.00	6,000.00	0.00	6,000.00	5,760.00	6,000.00	0.00	0.00
642 - FEMA Grant		47,320.00	47,320.00	5,912.00	60,000.00				
643 - Lease Purchase Principle	16,509	15,954.59	15,956.00	15,421.35	15,422.00	3,773.98			
644 - lease Purchase Interest	1,239	1,790.21	1,791.00	2,279.34	2,326.00	662.62			
645 - Facility R & M	2,000	1,374.04	3,600.00	0.00					
911 - Fire Capital Outlay	10,500	13717.37	37800	34819.47	32,851.00	80,799.30	90,000.00	17,771.00	18,100.00
Fire Dept. - Other	3,850	0.00							
Total Fire Dept.	251,514.25	234,704.50	302,790.00	181,314.25	263,253.00	182,192.09	186,968.00	63,538.85	75,000.00

Notes: 636 – The county has indicated that this payment is not due until June. It is still projected to be spent (\$542).
642 – This will remain zero unless/until we are notified of an award. At that point, an amendment will be initiated.
643 & 644 – Should the council support the early retirement of debt with available resources in FY17, this could potentially be eliminated from the FY18 budget.

Police Department:

	FY 2018 Request	FY17 Proj.	Budget	FY16 Actual	Budget	FY15 Actual	Budget	FY14 Actual	Budget
705 - Salaries - Police Chief	40,500	38,763.45	37,490.00	42,578.27	43,860.00	46,822.46	45,515.00	43,229.14	43,000.00
706 - PD Hourly Holiday Pay	60,000	58,452.42	58,924.00	28,827.64	32,600.00			0.00	0.00
710 - Salaries - Police		0		0.00		31,432.65	30,600.00	30,117.79	30,000.00
715 - Payroll Taxes	7,688	6,611.58	7,376.00	4,438.99	5,850.00				
716 - Employee Benefits	14,400	14,400.00	14,400.00	4,800.00	9,600.00				
717 - Workman's Comp	7,400	7,226.21	6,975.00	5,849.63	5,566.00				
718 - New Hire Cost	1,100	0.00	600.00						
720 - Police Vehicle Fuel	12,000	7,852.92	10,000.00	4,172.31	14,000.00	8,591.01	14,000.00	8,829.39	14,000.00
725 - Police Vehicle Expense	5,500	3,576.08	8,540.00	4,258.01	5,000.00	3,017.87	3,500.00	1,475.75	2,500.00
730 - Police Supplies	6,500	1,457.31	3,000.00	1,833.85	4,706.00	4,274.64	2,500.00	3,598.90	2,200.00
731 - Cell phones & Air Cards	2,600	1,819.85	2,300.00	1,196.53	2,300.00	2,652.50	1,900.00	1,590.99	1,900.00
732 - Dues	1,200	1,135.00	1,000.00	310.00	1,200.00	990.00	800.00	225.00	700.00
733 - Miscellaneous	2,000	1,838.30	3,090.00	4,459.35	3,000.00	2,488.74	2,010.00	421.83	1,000.00
735 - Utilities		0							
735b - Natural Gas	420	332.36	625.00	281.10	720.00	867.58	800.00	643.68	0.00
735c - Electricity	600	550.44	600.00	572.71	650.00	479.74	794.20	723.25	0.00
735d - Water	62	52.93	75.00	64.39	110.00	144.99	78.84	80.74	0.00
735e - Trash Pickup	141	101.36	141.00	128.25	141.00	108.26	126.96	126.96	0.00
735f - Telecom	265	270.07	265.00	190.89	600.00	79.89			
735g - Sewer	105	116.82		109.09	180.00				
735 - Utilities - Other		0.00	150.00					0.00	1,000.00
Total 735 - Utilities	1,593.00	1,423.98	1,856.00	1,346.43	2,401.00	1,680.46	1,800.00	1,574.63	1,000.00
740 - Police Training	600	4,800.00	3,000.00	4,748.29	6,000.00	2,028.10	4,500.00	1,855.64	3,000.00
741 - Travel	1,700	150.00	1,000.00	0.00	2,000.00				
745 - Police Clothing	3,000	2,490.00	3,000.00	7,200.36	6,000.00	3,372.01	3,000.00	2,607.11	2,000.00
750 - Insurance	10,800	9,125.57	10,000.00	9,081.73	11,725.00	9,593.61	10,000.00	7,708.32	10,000.00

Notes: 740 – Significantly fewer paid trainings are expected in FY 18.

741 – Planning for more active participation in the TN Association of Chiefs of Police and possible conference attendance.

	FY 2018 Request	FY17 Proj.	Budget	FY16 Actual	Budget	FY15 Actual	Budget	FY14 Actual	Budget
765 - GHSO Grant Expenditures	5,000	0.00	5,000.00	0.00	5,000.00	5,000.00	5,000.00	7,989.69	5,000.00
770 - Police Equipment	5,150	1,420.00	2,500.00	4,954.70	5,550.00	5,070.83	4,600.00	768.74	2,000.00
780 - State Salary Supplement	1,200	1,200.00	1,200.00	0.00	1,200.00		1,200.00	0.00	600.00
781 - Drug Fund Expenses	500	500.00	2,000.00	0.00	300.00		500.00	0.00	0.00
785 - Police Capital Outlay-Prin.	8,800	0.00	8,100.00	35,080.00	21,850.00	8,480.00	8,480.00	0.00	0.00
786 - Police Capital Outlay-Int.	710	423.15	972.00	1,834.33	2,324.00	858.56	859.00	465.91	0.00
787 - Facility R & M	750	421.82	750.00	0.00					
912 - Police Capital Outlay	36,000	673.00		0.00	54,900.00	15,549.76	15,573.00	35,632.77	9,500.00
913 - Capital Equipment	2,500	1,500.00	1,500.00	52,929.97	16,025.00				
Police Dept - Other	5,025	0.00	2,020.00	0.00					
Total Police Dept.	244,216.25	167,260.64	196,593.00	219,900.39	262,957.00	151,903.20	156,337.00	148,091.60	128,400.00

Notes: 765 – FY17 projection is inaccurate. Expenditure on this line will occur later in the year than expected.

785 & 786 – Should the council support the early retirement of debt with available resources in FY17, this could potentially be eliminated from the FY18 budget.

Other:

	FY 2018 Request	FY17 Proj.	Budget	FY16 Actual	Budget	FY15 Actual	Budget	FY14 Actual	Budget
Other Financing Use									
800 - Transfer to Street Aid	20,000	15,000.00	15,000.00	156,143.00	155,790.00	10,000.00	10,000.00	10,000.00	10,000.00
801 - Transfer to Sewer		0.00			175,000.00				
Total Other Financing Use	20,000	15,000.00	15,000.00	156,143.00	330,790.00	10,000.00	10,000.00	10,000.00	10,000.00

NET INCOME:*

	FY 2018 Request	FY17 Proj.	Budget	FY16 Actual	Budget	FY15 Actual	Budget	FY14 Actual	Budget
Total Income	1,078,672.00	1,196,759.04	1,046,212.00	1,184,009.68	980,425.00	1,050,337.07	952,450.00	762,722.26	576,000.00
Total Expense	947,657.89	981,616.74	1,092,342.00	1,004,992.37	1,326,169.00	770,371.23	813,392.00	523,348.00	568,913.00
Net Income	131,014.11	215,142.30	-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) represents some adjustments that have been made in other departments previously presented. As we move through the budget ordinance reading process, projection changes may justify changes in the requested amounts.

Considerations still TBD: accelerated debt payment in FY17, inclusion of Public Safety financing and expenses, TCRS.