



## EAGLEVILLE CITY COUNCIL WORK SESSION AGENDA

Eagleville City Hall  
Thursday, May 8, 2025

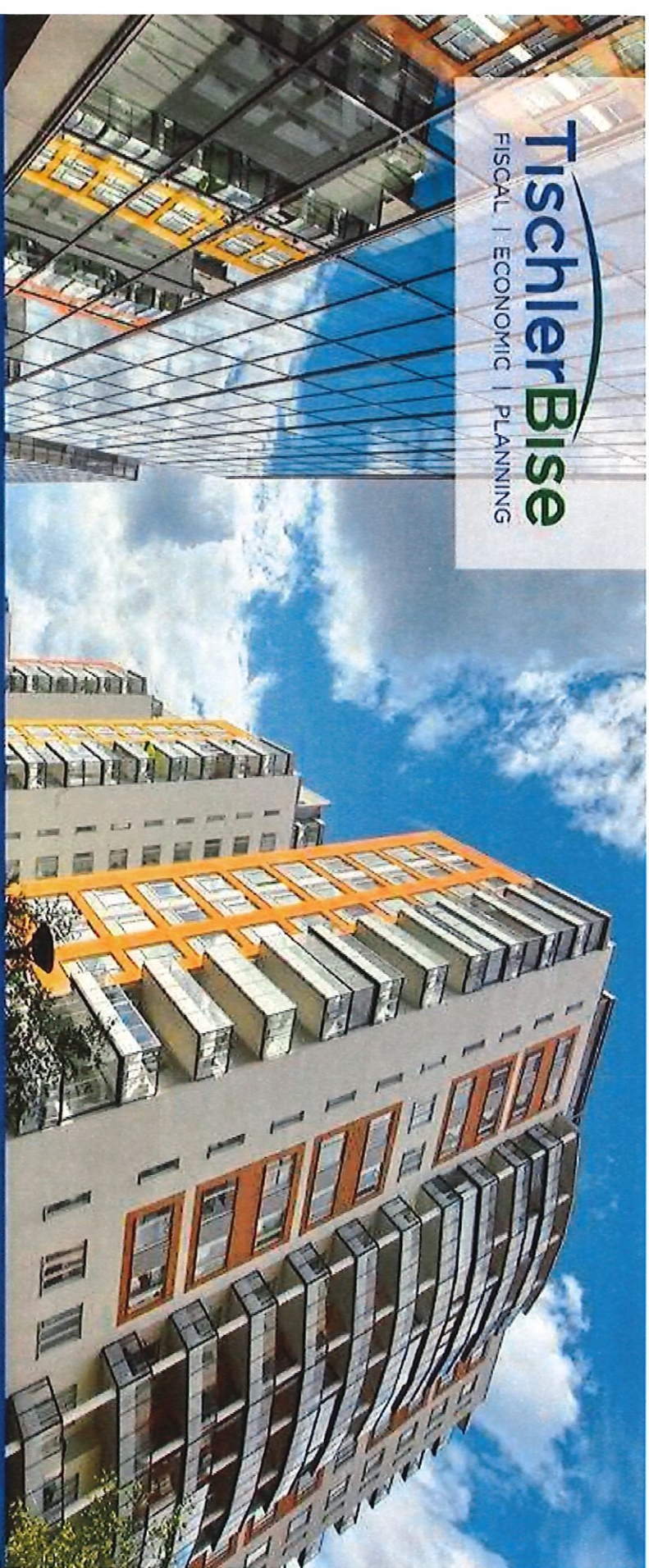
108 South Main Street  
7:00 p.m.

*Prior to meeting, please silence all electronic devices.*

- 1) MAYORS WELCOME and CALL TO ORDER – Mayor Chad Leeman
- 2) ROLL CALL – City Recorder Christina Rivas
- 3) DISCUSSION
- 4) NEW BUSINESS
  - a) Tischler Bise Impact Fees Presentation with Pending Ordinance 2025-006 Impact Fees
  - b) Business Recognition
  - c) Food Trucks in City Limits
- 5) TOPICS ALREADY SCHEDULED FOR MAY 22 AGENDA
  - a) Approve or Deny Ordinance 2025-002 Deleting Ordinances 2023-007, 2017-001, 2015-05, and 2014-08, Rates and Fees for Sanitary Sewer Service and replacing with Ordinance 2025-002 (Public Hearing and Second Reading)
  - b) Approve or Deny Ordinance 2025-005 An Ordinance of the City of Eagleville, Tennessee Adopting the Annual Budget for the Fiscal Year Beginning July 1, 2025 and Ending June 30, 2026 (Public Hearing and Second Reading)
- 6) ADJOURNMENT

ITEM 4a      Tischler Bise Impact Fees Presentation with Pending  
Ordinance 2025-006 Impact Fees





**TischlerBise**  
FISCAL | ECONOMIC | PLANNING

# Impact Fee Study Overview

Eagleville, TN  
May 8, 2025

**TischlerBise**  
FISCAL | ECONOMIC | PLANNING

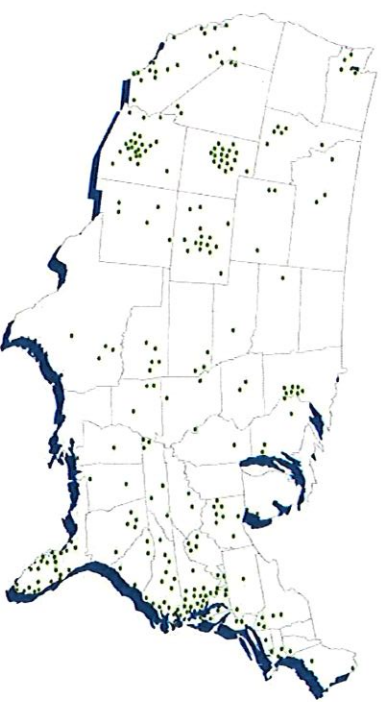




# TischlerBise

FISCAL | ECONOMIC | PLANNING

- Impact fees
- Fiscal impact analysis
- Economic impact analysis
- Infrastructure finance
- Market feasibility







# Impact Fee Fundamentals

- One-time payment for growth-related infrastructure, usually collected at the time buildings permits are issued
- Can't be used for operations, maintenance, or replacement
- Not a tax but more like a contractual arrangement to build infrastructure, with three requirements
  - Need (system improvements, not project-level improvements)
  - Benefit
    - Short range expenditures
    - Geographic service areas and/or benefit districts
- Proportionate



# Impact Fee Methods

- Cost Recovery (past)
  - Oversized and unique facilities
  - Funds typically used for debt service
- Incremental Expansion (present)
  - Formula-based approach documents level of service with both quantitative and qualitative measures
- Plan-Based (future)
  - Common for utilities but can also be used for other public facilities with non-impact fee funding





# Evaluate Need for Credits

- Site specific
  - Developer constructs a capital facility included in fee calculations
- Debt service
  - Avoid double payment due to existing or future bonds
- Dedicated revenues
  - Property tax, local option sales tax, gas tax

# Ten-Year Projections Summary

Eagleville, Tennessee		2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	15 - Year
Base Year		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	15 - Year	
Population [1]	1,290	1,381	1,471	1,561	1,651	1,742	1,832	1,922	2,012	2,103	2,193	2,283	2,374	2,464	2,554	2,644	1,354	459
Housing Units [2]	437	467	498	528	559	590	620	651	681	712	743	773	804	834	865	896		
Employment																		
Industrial	217	219	222	224	226	228	231	233	235	238	240	243	245	247	250	252	35	
Commercial	145	149	152	156	159	163	167	171	175	179	183	188	192	197	201	206	61	
Office & Other Service	64	65	66	68	69	70	71	72	74	75	76	78	79	80	82	83	19	
Institutional	329	335	340	346	352	358	364	370	376	382	388	395	401	408	415	422	97	
Total Employment [3]	756	768	781	793	806	819	833	846	860	874	888	903	918	933	948	964	208	
Nonres. Floor Area (x1,000)																		
Industrial	115	116	117	118	119	121	122	123	124	126	127	128	129	131	132	133	19	
Commercial	68	70	72	73	75	77	79	81	82	84	86	88	90	93	95	97	29	
Office & Other Service	20	20	20	21	21	21	22	22	23	23	23	24	24	25	25	26	6	
Institutional	109	111	112	114	116	118	120	122	124	126	128	130	132	135	137	139	31	
Total Nonres. Floor Area [4]	311	316	321	327	332	337	342	348	353	359	365	371	377	383	389	395	84	
Nonres. Vehicle Trips (x1000)																		
Industrial	279	282	285	288	291	294	297	300	303	306	309	312	315	318	321	325	45	
Commercial	1,775	1,817	1,860	1,903	1,948	1,994	2,041	2,089	2,138	2,188	2,239	2,292	2,346	2,401	2,458	2,515	740	
Office & Other Service	107	109	110	112	114	116	118	121	123	125	127	129	131	134	136	139	32	
Institutional	810	824	837	851	866	880	895	909	925	940	956	972	988	1,004	1,021	1,038	227	
Total Nonres. Vehicle Trips [5]	2,971	3,031	3,092	3,155	3,219	3,284	3,350	3,418	3,488	3,558	3,631	3,705	3,780	3,857	3,936	4,016	1,045	

- [1] TischlerBise calculation based number of housing units multiplied by persons per housing unit factor from 2017-2022 ACS 5-year average
- [2] TischlerBise calculation based on average annual growth rate in units added to previous year's total
- [3] Source: Average compounded annual growth rates, Greater Nashville Metropolitan Council (GNMC) 2045 Regional Transportation Plan
- [4] Source: Number of jobs x Square foot per employee factors from International Transportation Engineers (ITE) *Trip Generation Manual, 11th Edition* (2021)
- [5] Source: Floor Area (square footage) x adjusted vehicle trip generation factors from International Transportation Engineers (ITE) *Trip Generation Manual, 11th Edition* (2021)





# Parks Impact Fee

- Methodology
  - Incremental expansion
- Components
  - Park land
  - Park improvements
- 10-year demand
  - 9.4 acres@\$159K
  - 162 improvements@\$978K

# Parks Levels of Service

Description	Improvements	Unit Cost	Replacement Cost
Ball Fields*	3	\$156,239	\$468,717
Picnic Shelters	1	\$29,205	\$29,205
Playgrounds	1	\$168,236	\$168,236
Walking Trail	1	\$15,000	\$15,000
Press Box/Restrooms/Concession	1	\$307,500	\$307,500
Parking Spaces	215	\$1,500	\$322,500
Bleachers	6	\$3,333	\$20,000
Gazebo	1	\$9,227	\$9,227
Flag Pole & Picnic Tables	1	\$11,196	\$11,196
Park Signage	1	\$44,151	\$44,151
Storage Building	1	\$2,874	\$2,874
<b>Total</b>	<b>232</b>	<b>\$6,028</b>	<b>\$1,398,606</b>

\*Includes field lights, scoreboards, dugouts, and fencing

Cost Allocation Factors	
Cost per Improvement	\$6,028

Level-of-Service (LOS) Standards	
Existing Improvements	232
Residential	
Residential Share	100%
2025 Population	1,290
Improvements per Person	0.1798
Cost per Person	\$1,083.96

Source: City of Eagleville, Tennessee

Description	Acres
Eagleville City Park	13.4
<b>Total</b>	<b>13.4</b>

Cost Allocation Factors	
Cost per Acre	\$15,000

Level-of-Service (LOS) Standards	
Existing Acres	13.4
Residential	
Residential Share	100%
2025 Population	1,290
Acres per Person	0.0104
Cost per Person	\$155.78

Source: City of Eagleville, Tennessee



# Draft Parks Impact Fees

Fee Component	Cost per Person
Park Improvements	\$1,083.96
Land	\$155.78
<b>Total</b>	<b>\$1,239.75</b>

Residential Development	Fees per Unit	
Development Type	Persons per Housing Unit <sup>1</sup>	Proposed Fees
Single Family	2.95	\$3,657
Multi-Family	1.33	\$1,649

1. See Land Use Assumptions

# Parks Impact Fee Revenue

Fee Component	Growth Share	Total
Park Improvements	\$978,494	\$978,494
Land	\$159,374	\$159,374
<b>Total</b>	<b>\$1,137,868</b>	<b>\$1,137,868</b>

Year	Single Family \$3,657 per unit	Multi-Family \$1,649 per unit
Base	437	12
Year 1	467	12
Year 2	498	12
Year 3	528	12
Year 4	559	12
Year 5	590	12
Year 6	620	12
Year 7	651	12
Year 8	681	12
Year 9	712	12
Year 10	743	12
10-Year Increase	306	0
<b>Projected Revenue</b>	<b>\$1,119,118</b>	<b>\$0</b>

<b>Projected Fee Revenue</b>	<b>\$1,119,118</b>
<b>Total Expenditures</b>	<b>\$1,137,868</b>
<b>Existing Development Share</b>	<b>\$18,750</b>





# Fire Impact Fee

- Methodology
  - Buy-In
- Components
  - Station space
  - Apparatus
- 15-year demand
  - Recoup approximately \$3.2 million in Fire investment
- Principal payment credits for USDA loans

# Draft Fire Impact Fees

Fee Component	Cost per Person	Cost per Vehicle Trip
Fire Facilities	\$1,439.39	\$299.28
Fire Apparatus	\$1,615.24	\$335.84
Debt Principal Credit	(\$918.96)	(\$179.36)
Total	\$2,135.67	\$455.76

Residential Development	Fees per Unit	
Development Type	Persons per Housing Unit <sup>1</sup>	Proposed Fees
Single Family	2.95	\$6,300
Multi-Family	1.33	\$2,840

Nonresidential Development	Fees per 1,000 Square Feet	
Development Type	Trips per 1,000 Sq Ft <sup>1</sup>	Proposed Fees
Industrial	2.44	\$1,110
Warehouse	1.69	\$768
Commercial	12.21	\$5,566
Office & Other Service	5.42	\$2,470
Institutional	7.45	\$3,398

1. See Land Use Assumptions



# Fire Impact Fee Revenue

Fee Component	Growth Share	Existing Share	Total
Fire Facilities	\$2,261,738	\$2,746,422	\$5,008,160
Fire Apparatus	\$4,956,697	\$663,303	\$5,620,000
Total	\$7,218,435	\$3,409,725	\$10,628,160

Year	Single-Family Hsg Unit \$6,300 per unit	Multi-Family Hsg Unit \$2,840 per unit	Industrial KSF \$1,110 per KSF	Commercial KSF \$5,566 per KSF	Office/Service KSF \$2,470 per KSF	Institutional KSF \$3,398 per KSF
Base 2025	437	12	115	68	20	109
Year 1 2026	467	12	116	70	20	111
Year 2 2027	498	12	117	72	20	112
Year 3 2028	528	12	118	73	21	114
Year 4 2029	559	12	119	75	21	116
Year 5 2030	590	12	121	77	21	118
Year 6 2031	620	12	122	79	22	120
Year 7 2032	651	12	123	81	22	122
Year 8 2033	681	12	124	82	23	124
Year 9 2034	712	12	126	84	23	126
Year 10 2035	743	12	127	86	23	128
Year 11 2036	773	12	128	88	24	130
Year 12 2037	804	12	129	90	24	132
Year 13 2038	834	12	131	93	25	135
Year 14 2039	865	12	132	95	25	137
Year 15 2040	896	12	133	97	26	139
15-Year Increase	459	0	19	29	6	31
Projected Revenue	\$2,891,798	\$0	\$20,688	\$158,905	\$14,514	\$103,673

Projected Fee Revenue	\$3,189,578
Existing Development Share	\$7,438,582
Total City Expenditure	\$10,628,160



# Police Impact Fee

## ○ Methodology

- Buy-In (Station space)
  - Incremental expansion (vehicles)
- ## ○ 15-year demand
- Recover approximately \$306K for Police station
  - 3 vehicles@ \$196K
- ## ○ Principal payment credits for USDA loans



# Draft Police Impact Fees

Fee Component	Cost per Person	Cost per Trip
Police Facilities	\$306.84	\$63.80
Police Vehicles	\$197.90	\$27.14
Debt Principal Credit	(\$162.17)	(\$31.65)
Total	\$342.57	\$59.28

Residential Development	Fees per Unit	
Development Type	Persons per Housing Unit <sup>1</sup>	Proposed Fees
Single Family	2.95	\$1,011
Multi-Family	1.33	\$456

Nonresidential Development	Fees per 1,000 Square Feet	
Development Type	Average Wkdy Vehicle Trips <sup>1</sup>	Proposed Fees
Industrial	2.44	\$144
Warehouse	1.69	\$100
Commercial	12.21	\$724
Office & Other Service	5.42	\$321
Institutional	7.45	\$442

1. See Land Use Assumptions

# Police Impact Fee Revenue

Fee Component	Growth Share	Existing Share	Total
Police Facilities	\$482,144	\$585,466	\$1,067,610
Police Vehicles	\$196,539	\$0	\$196,539
<b>Total</b>	<b>\$678,683</b>	<b>\$585,466</b>	<b>\$1,264,149</b>

Year	Single-Family \$1,011 per unit	Multi-Family \$456 per unit	Industrial \$144 per KSF	Commercial \$724 per KSF	Office & Other \$321 per KSF	Institutional \$442 per KSF
Base	437	12	115	68	20	109
Year 1	467	12	116	70	20	111
Year 2	498	12	117	72	20	112
Year 3	528	12	118	73	21	114
Year 4	559	12	119	75	21	116
Year 5	590	12	121	77	21	118
Year 6	620	12	122	79	22	120
Year 7	651	12	123	81	22	122
Year 8	681	12	124	82	23	124
Year 9	712	12	126	84	23	126
Year 10	743	12	127	86	23	128
Year 11	773	12	128	88	24	130
Year 12	804	12	129	90	24	132
Year 13	834	12	131	93	25	135
Year 14	865	12	132	95	25	137
Year 15	896	12	133	97	26	139
15-Year Increase	459	0	19	29	6	31
Projected Revenue	\$463,856	\$0	\$2,691	\$20,670	\$1,888	\$13,486

Projected Fee Revenue	\$502,592
Existing Development Share	\$585,466
<b>Total City Expenditure</b>	<b>\$1,264,149</b>



# Total Draft Impact Fees

Residential Development	Fees per Unit			
	Development Type	Fire	Parks	Police
	Single Family	\$6,300	\$3,657	\$1,011
	Multi-Family	\$2,840	\$1,649	\$456
				<b>Total</b>
				\$10,968
				\$4,945

Nonresidential Development	Fees per 1,000 Square Feet			
	Development Type	Fire	Parks	Police
	Industrial	\$1,110	\$0	\$144
	Warehouse	\$768	\$0	\$100
	Commercial	\$5,566	\$0	\$724
	Office & Other Service	\$2,470	\$0	\$321
	Institutional	\$3,398	\$0	\$442
				<b>Total</b>
				\$1,254
				\$868
				\$6,290
				\$2,792
				\$3,839

# Peer Community Comparison

Municipality	County	Parks	Police	Fire/EMS	General Gov	Water/Sewer	Transportation	Schools*	Other	Total
Portland	Robertson	\$1,194	\$631	\$1,444	\$0	\$0	\$0	\$0	\$0	\$3,269
Murphesboro	Rutherford	\$3,881	\$1,230	\$0	\$0	\$0	\$2,395	\$0	\$0	\$3,625
White House	Sumner	\$1,189	\$846	\$558	\$0	\$0	\$1,147	\$0	\$0	\$3,740
La Verge	Rutherford	\$1,307	\$561	\$213	\$0	\$0	\$4,752	\$0	\$1,000	\$7,833
Brentwood	Williamson	\$0	\$0	\$0	\$0	\$615	\$1,230	\$8,033	\$0	\$9,878
Eagleville (Proposed)	Rutherford	\$3,657	\$1,011	\$6,300	\$0	\$0	\$0	0	\$0	\$10,968
Hendersonville**	Sumner	\$0	\$671	\$1,198	\$0	\$0	\$10,836	\$0	\$0	\$12,705
Nolensville	Williamson	\$0	\$0	\$500	\$0	\$0	\$5,928	\$8,033	\$0	\$14,461
Smyrna	Rutherford	\$4,283	\$235	\$790	\$2,147	\$3,127	\$3,670	\$0	\$1,577	\$15,829
Franklin	Williamson	\$2,411	\$563	\$572	\$424	\$3,219	\$834	\$8,033	\$1,996	\$18,052

\*Rutherford and Sumner Counties are currently in negotiations with the state to implement countywide school impact fee ordinances, but have not yet received approval. Instead, both counties have adequate school facilities taxes of \$1.50 per square foot of residential floor area. For a 2,000 SF single family home, the total school facility tax is \$3,000 annually.

\*\*Indicates proposed impact fees that are under consideration, but have not yet been adopted.



# Impact Fee Report

Prepared for:  
**Eagleville, Tennessee**

**May 5, 2025**



**4701 Sangamore Road**

**Suite S240**

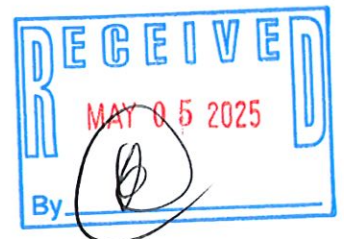
**Bethesda, MD 20816**

**301.320.6900**

**[www.TischlerBise.com](http://www.TischlerBise.com)**



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## EXECUTIVE SUMMARY

In 2024, the City of Eagleville retained TischlerBise to analyze the impacts of future development on capital facilities and to calculate impact fees based on that analysis. Through interviews and discussions with staff, TischlerBise developed the proposed impact fees discussed in this report. Impact fees are collected from new construction at the time a building permit is issued and used to construct system improvements needed to accommodate future development. An impact fee represents future development's proportionate share of capital facility needs. Impact fees do have limitations and should not be regarded as the total solution for infrastructure funding needs. Rather, they are one component of a comprehensive portfolio to ensure provision of adequate public facilities needed to serve future development. In contrast to general taxes, impact fees may not be used for operations, maintenance, replacement of infrastructure, or correcting existing deficiencies.

The City of Eagleville has experienced considerable residential development in recent years, and this growth is expected to continue in the future. As a result, Eagleville must plan for future infrastructure improvements if existing levels of service are to be maintained. This report includes the following infrastructure categories:

- Fire
- Parks
- Police

## TENNESSEE LEGAL FRAMEWORK

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While the State of Tennessee does not have specific authorizing legislation for impact fees, the State does grant the power for municipalities with a mayor-aldermanic charter to impose impact fees on new development. As a Private Act charter city, the City of Eagleville may:

"Establish, open, relocate, vacate, alter, widen, extend, grade, improve, repair, construct, reconstruct, maintain, light, sprinkle and clean public highways, streets, boulevards, parkways, sidewalks, alleys, parks, public grounds, public facilities, libraries and squares, wharves, bridges, viaducts, subways, tunnels, sewers and drains within or without the corporate limits, regulate their use within the corporate limits, assess fees for the use of or impact upon such property and facilities, and take and appropriate property therefor under § 7-31-107 -- 7-31-111 and § 29-16-203, or any other manner provided by general laws." (Tenn. Code Ann. § 6-2-201 (15))

## GENERAL LEGAL FRAMEWORK

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Both state and federal courts have recognized the imposition of impact fees as a legitimate form of land use regulation, provided the fees meet standards intended to protect against regulatory takings. Land use regulations, development exactions, and impact fees are subject to the Fifth Amendment prohibition on taking private property for public use without just compensation. To comply with the Fifth Amendment, development regulations must be shown to substantially advance a legitimate governmental interest. In the case of impact fees, that interest is in the protection of public health, safety, and welfare by ensuring development is not detrimental to the quality of essential public services. The means to this end are also



important, requiring both procedural and substantive due process. The process followed to receive community input (i.e., stakeholder meetings, work sessions, and public hearings) provides opportunities for comments and refinements to the impact fees.

There is little federal case law specifically dealing with impact fees, although other rulings on other types of exactions (e.g., land dedication requirements) are relevant. In one of the most important exaction cases, the U. S. Supreme Court found that a government agency imposing exactions on development must demonstrate an “essential nexus” between the exaction and the interest being protected (see *Nollan v. California Coastal Commission*, 1987). In a more recent case (*Dolan v. City of Tigard, OR*, 1994), the Court ruled that an exaction must also be “roughly proportional” to the burden created by development. However, the *Dolan* decision appeared to set a higher standard of review for mandatory dedications of land than for monetary exactions such as impact fees.

There are three reasonable relationship requirements for impact fees that are closely related to “rational nexus,” or “reasonable relationship” requirements enunciated by a number of state courts. Although the term “dual rational nexus” is often used to characterize the standard by which courts evaluate the validity of impact fees under the U.S. Constitution, we prefer a more rigorous formulation that recognizes three elements: “need,” “benefit,” and “proportionality.” The dual rational nexus test explicitly addresses only the first two, although proportionality is reasonably implied, and was specifically mentioned by the U.S. Supreme Court in the *Dolan* case. Individual elements of the nexus standard are discussed further in the following paragraphs.

All new development in a community creates additional demands on some, or all, public facilities provided by local government. If the capacity of facilities is not increased to satisfy that additional demand, the quality or availability of public services for the entire community will deteriorate. Impact fees may be used to recover the cost of development-related facilities, but only to the extent that the need for facilities is a consequence of development that is subject to the fees. The *Nollan* decision reinforced the principle that development exactions may be used only to mitigate conditions created by the developments upon which they are imposed. That principle clearly applies to impact fees. In this study, the impact of development on infrastructure needs is analyzed in terms of quantifiable relationships between various types of development and the demand for specific capital facilities, based on applicable level-of-service standards.

The requirement that exactions be proportional to the impacts of development was clearly stated by the U.S. Supreme Court in the *Dolan* case and is logically necessary to establish a proper nexus. Proportionality is established through the procedures used to identify development-related facility costs, and in the methods used to calculate impact fees for various types of facilities and categories of development. The demand for capital facilities is measured in terms of relevant and measurable attributes of development (e.g., a typical housing unit’s average weekday vehicle trips).

A sufficient benefit relationship requires that impact fee revenues be segregated from other funds and expended only on the facilities for which the fees were charged. Impact fees must be expended in a timely manner and the facilities funded by the fees must serve the development paying the fees. However, nothing in the U.S. Constitution or the state enabling legislation requires that facilities funded with fee revenues be available *exclusively* to development paying the fees. In other words, benefit may extend to a general area including multiple real estate developments. Procedures for the earmarking and expenditure



of fee revenues are discussed near the end of this study. All of these procedural as well as substantive issues are intended to ensure that new development benefits from the impact fees they are required to pay. The authority and procedures to implement impact fees is separate from and complementary to the authority to require improvements as part of subdivision or zoning review.

As documented in this report, the City of Eagleville has complied with applicable legal precedents. Impact fees are proportionate and reasonably related to the capital improvement demands of new development. Specific costs have been identified using local data and current dollars. With input from City staff, TischlerBise identified demand indicators for each type of infrastructure and calculated proportionate share factors to allocate costs by type of development. This report documents the formulas and input variables used to calculate the impact fees for each type of public facility. Impact fee methodologies also identify the extent to which new development is entitled to various types of credits to avoid potential double payment of growth-related capital costs.

## GENERAL METHODOLOGIES

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There are three general methodologies for calculating impact fees. The choice of a particular methodology depends primarily on the timing of infrastructure construction (past, concurrent, or future) and service characteristics of the facility type being addressed. Each methodology has advantages and disadvantages in a particular situation and can be used simultaneously for different cost components.

Reduced to its simplest terms, the process of calculating impact fees involves two main steps: (1) determining the cost of development-related capital improvements and (2) allocating those costs equitably to various types of development. In practice, though, the calculation of impact fees can become quite complicated because of the many variables involved in defining the relationship between development and the need for facilities within the designated service area. The following paragraphs discuss three basic methodologies for calculating impact fees and how those methodologies can be applied.

### Cost Recovery (Past Improvements)

The rationale for recoupment, often called cost recovery, is that future development is paying for its share of the useful life and remaining capacity of facilities already built, or land already purchased, from which future development will benefit. This methodology is often used for utility systems that must provide adequate capacity before future development can take place. **The police facilities and fire fees listed in this report are calculated using a cost recovery methodology.**

### Incremental Expansion (Concurrent Improvements)

The incremental expansion methodology documents current level-of-service (LOS) standards for each type of public facility, using both quantitative and qualitative measures. This approach assumes there are no deficiencies or surplus capacity in existing infrastructure, and future development is paying only its proportionate share for growth-related infrastructure. Revenue will be used to expand or provide additional facilities, as needed, to accommodate future development. An incremental expansion cost methodology is best suited for public facilities that will be expanded in regular increments to keep pace with development. **The police vehicles and park fees listed in this report are calculated using an incremental expansion methodology.**



### Plan-Based (Future Improvements)

The plan-based methodology allocates costs for a specified set of improvements to a specified amount of development. Improvements are typically identified in a long-range facility plan and development potential is identified by a land use plan. There are two options for determining the cost per demand unit: (1) total cost of a public facility can be divided by total demand units (average cost), or (2) the growth-share of the public facility cost can be divided by the net increase in demand units over the planning period (marginal cost).

### CONCEPTUAL IMPACT FEE CALCULATION

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In contrast to project-level improvements, impact fees fund growth-related infrastructure that will benefit multiple development projects, or the entire jurisdiction (referred to as system improvements). The first step is to determine an appropriate demand indicator for each infrastructure category. The demand indicator measures the number of demand units for each unit of development. For example, an appropriate indicator of the demand for park facilities is population growth, and the increase in population can be estimated from the average number of residents per housing unit. The second step in the impact fee formula is to determine infrastructure units per demand unit, typically called level-of-service (LOS) standards. In keeping with the parks example, a common LOS standard is park amenities per resident. The third step in the impact fee formula is the cost of various infrastructure units. To complete the parks example, this part of the formula would establish the cost for purchasing and/or constructing new park amenities.

### CREDITS

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Regardless of the methodology, a consideration of credits is integral to the development of a legally defensible impact fee. There are two types of credits that should be addressed in impact fee studies and ordinances. The first is a revenue credit due to possible double payment situations, which could occur when other revenues may contribute to the capital costs of infrastructure covered by the impact fee. This type of credit is integrated into the fee calculation, thus reducing the fee amount. The second is a site-specific credit or developer reimbursement for dedication of land or construction of system improvements. This type of credit is addressed in the administration and implementation of the development fee program. For ease of administration, TischlerBise normally recommends developer reimbursements for system improvements.

### IMPACT FEE SCHEDULE

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Impact fees for residential development will be assessed per dwelling unit, based on the type of unit. Nonresidential impact fees will be assessed per square foot of floor area, according to four general types of development. The fees shown in Figures 2 represent the maximum allowable impact fees – the proposed impact fees fund 100 percent of growth-related infrastructure. Eagleville may adopt impact fees that are less than the amounts shown; however, a reduction in impact fee revenue will necessitate an increase in other revenues, a decrease in planned capital improvements and/or a decrease in Eagleville's LOS standards. All costs in the impact fee study are in current dollars with no assumed inflation rate over time. If cost estimates change significantly over time, impact fees should be recalculated.



A note on rounding: Calculations throughout this report are based on an analysis conducted using Excel software. Most results are discussed in the report using one-, two-, and three-digit places, which represent rounded figures. However, the analysis itself uses figures carried to their ultimate decimal places; therefore, the sums and products generated in the analysis may not equal the sum or product if the reader replicates the calculation with the factors shown in the report (due to the rounding of figures shown, not in the analysis).

## SUMMARY OF MAXIMUM SUPPORTABLE IMPACT FEES

Figure 1: Summary of Maximum Supportable Impact Fees

Residential Development	Fees per Unit			
Development Type	Fire	Parks	Police	Total
Single Family	\$6,300	\$3,657	\$1,011	\$10,968
Multi-Family	\$2,840	\$1,649	\$456	\$4,945

Nonresidential Development	Fees per 1,000 Square Feet			
Development Type	Fire	Parks	Police	Total
Industrial	\$1,110	\$0	\$144	\$1,254
Warehouse	\$768	\$0	\$100	\$868
Commercial	\$5,566	\$0	\$724	\$6,290
Office & Other Service	\$2,470	\$0	\$321	\$2,792
Institutional	\$3,398	\$0	\$442	\$3,839

## FEE COMPARISON

Figure 2 below compares Eagleville's maximum supportable single family impact fees with other nearby Tennessee jurisdictions. All applicable fee categories are considered for each jurisdiction, including those not subject to implementation in Eagleville. As shown in Figure 2, the total proposed fee of \$10,971 is slightly above the state median.

Figure 2: Summary of Maximum Supportable Single Family Impact Fees

Municipality	County	Parks	Police	Fire/EMS	General Gov	Water/Sewer	Transportation	Schools*	Other	Total
Portland	Robertson	\$1,194	\$631	\$1,444	\$0	\$0	\$0	\$0	\$0	\$3,269
Murphreesboro	Rutherford	\$3,881	\$1,230	\$0	\$0	\$0	\$2,395	\$0	\$0	\$3,625
White House	Sumner	\$1,189	\$846	\$558	\$0	\$0	\$1,147	\$0	\$0	\$3,740
La Vergne	Rutherford	\$1,307	\$561	\$213	\$0	\$0	\$4,752	\$0	\$1,000	\$7,833
Brentwood	Williamson	\$0	\$0	\$0	\$0	\$615	\$1,230	\$8,033	\$0	\$9,878
Eagleville (Proposed)	Rutherford	\$3,657	\$1,011	\$6,300	\$0	\$0	\$0	0	\$0	\$10,968
Hendersonville**	Sumner	\$0	\$671	\$1,198	\$0	\$0	\$10,836	\$0	\$0	\$12,705
Nolensville	Williamson	\$0	\$0	\$500	\$0	\$0	\$5,928	\$8,033	\$0	\$14,461
Smyrna	Rutherford	\$4,283	\$235	\$790	\$2,147	\$3,127	\$3,670	\$0	\$1,577	\$15,829
Franklin	Williamson	\$2,411	\$563	\$572	\$424	\$3,219	\$834	\$8,033	\$1,996	\$18,052

\*Rutherford and Sumner Counties are currently in negotiations with the state to implement countywide school impact fee ordinances, but have not yet received approval. Instead, both counties have adequate school facilities taxes of \$1.50 per square foot of residential floor area. For a 2,000 SF single family home, the total school facility tax is \$3,000 annually.

\*\*Indicates proposed impact fees that are under consideration, but have not yet been adopted.

## FIRE IMPACT FEES

### METHODOLOGY

The Fire impact fee includes components for Fire facilities, land, and vehicles/apparatus. Fire impact fees use the **cost recovery methodology** for each impact fee component. Costs are allocated to both residential and nonresidential development using different demand indicators for each type of development.

### PROPORTIONATE SHARE

TischlerBise recommends functional population to allocate the cost of fire infrastructure to residential and nonresidential development. Functional population is similar to what the U.S. Census Bureau calls "daytime population," by accounting for people living and working in a jurisdiction, but also considers commuting patterns and time spent at home and at nonresidential locations. OnTheMap is a web-based mapping and reporting application that shows where workers are employed and where they live. It describes geographic patterns of jobs by their employment locations and residential locations as well as the connections between the two locations. OnTheMap was developed through a unique partnership between the U.S. Census Bureau and its Local Employment Dynamics (LED) partner states.

Residents that do not work are assigned 20 hours per day to residential development and four hours per day to nonresidential development (annualized averages). Residents employed in Eagleville are assigned 14 hours to residential development and 10 hours to nonresidential development. Residents employed outside Eagleville are assigned 14 hours to residential development. Inflow commuters are assigned 10 hours to nonresidential development. Based on 2021 functional population data, the residential allocation is 76 percent, and the nonresidential allocation is 24 percent.

Figure F2: Functional Population

Demand Units in 2021				
Residential			Demand Hours/Day	Person Hours
Population	878			
Residents Not Working	505		20	10,098
Employed Residents	373			
Residents Employed in Eagleville	12		14	168
Residents Employed outside Eagleville	361		14	5,054
Residential Subtotal				15,320
Residential Share				76%
Nonresidential				
Residents Not Working	505		4	2,020
Jobs Located in Eagleville	280			
Residents Employed in Eagleville	12		10	120
Non-Resident Workers (Inflow Commuters)	268		10	2,680
Nonresidential Subtotal				4,820
Nonresidential Share				24%
Total				20,140

Source: U.S. Census Bureau, OnTheMap 6.1.1 Application and LEHD Origin-Destination Employment Statistics.



## SERVICE UNITS

Residential impact fees are calculated on a per capita basis, then converted to an appropriate amount for each type of housing unit based on the number of persons per housing unit (PPHU). As shown in Figure F3, the current PPHU factors are 2.95 persons per single-family unit and 1.33 persons per multi-family unit. These factors are based on the U.S. Census Bureau's 2018-2022 American Community Survey 5-year estimates (further discussed in Appendix A).

Nonresidential Fire impact fees are calculated on a per vehicle trip basis, then converted to an appropriate amount for each type of nonresidential development based on the number of vehicle trip ends generated per 1,000 square feet of floor area. Trip generation rates are used because vehicle trips are highest for retail developments, such as shopping centers, and lowest for industrial development. Office and institutional trip rates fall between the other two categories. This ranking of trip rates is consistent with the relative demand for fire and emergency medical services from nonresidential development. Other possible nonresidential demand indicators, such as employment or floor area, will not accurately reflect the demand for service. For example, if employees per thousand square feet were used as the demand indicator, public safety development fees would be disproportionately high for office and institutional development because offices typically have more employees per 1,000 square feet than retail uses. If floor area were used as the demand indicator, fire development fees would be disproportionately high for industrial development.

A trip end represents a vehicle either entering or exiting a development (as if a traffic counter were placed across a driveway). Trip ends for nonresidential development are calculated per thousand square feet and require an adjustment factor to avoid double counting each trip at both the origin and destination points. These factors are defined in *Trip Generation, 11<sup>th</sup> Edition*, published in 2021 by the Institute of Transportation Engineers (further discussed in Appendix A).

**Figure F3: Service Units**

Development Type	Persons per Housing Unit <sup>1</sup>
Single Family	2.95
Multi-Family	1.33

Development Type	Avg Wkdy Veh Trip Ends <sup>1</sup>	Trip Rate Adjustment	Average Weekday Vehicle Trips
Industrial	4.87	50%	2.44
Warehouse	3.37	50%	1.69
Commercial	37.01	33%	12.21
Office & Other Service	10.84	50%	5.42
Institutional	22.59	33%	7.45
Hotel (per room)	7.99	50%	4.00

1. See Land Use Assumptions

## FIRE FACILITIES – COST RECOVERY

Eagleville officials believe its recently completed fire station has sufficient capacity to serve a significant portion of new development, requiring minimal future expansion. Therefore, TischlerBise used a 15-year cost recovery methodology for this analysis. As shown in Figure F4, Eagleville's existing fire station totals 8,600 square feet. Functional population provides the proportionate share of demand for fire facilities from residential and nonresidential development. To calculate the level of service, the proportionate square footages for residential and nonresidential development are divided by the 2040 projected population and nonresidential vehicle trips, respectively. Eagleville's planned level of service in 2040 for residential development is 2.4717 square feet per person (8,600 square feet X 76 percent residential share / 2,644 persons). The nonresidential level of service is 0.5139 square feet per trip (8,600 square feet X 24 percent nonresidential share / 4,016 vehicle trips).

Eagleville's existing 8,600 square foot fire station was constructed for a cost of \$5,008,160, or \$582 per square foot. To calculate the net capital cost, the level of service is applied to the average cost per square foot. The capital cost is therefore \$1,439.39 per person (2.4717 square feet per person X \$582 per square foot) and \$299.28 per nonresidential trip (0.5139 square feet per trip X \$582 per square foot).

**Figure F4: Fire Facilities Level of Service**

Description	Square Feet
Station 1	8,600
Total	8,600

Cost Allocation Factors	
Station Cost	\$5,008,160
Station Square Feet	8,600
Cost per Square Foot	\$582

Level-of-Service (LOS) Standards	
Total Square Feet	8,600
Residential	
Residential Share	76%
2040 Population	2,644
Square Feet per Person	2.4717
Cost per Person	\$1,439.39
Nonresidential	
Nonresidential Share	24%
2040 Vehicle Trips	4,016
Square Feet per Vehicle Trip	0.5139
Cost per Vehicle Trip	\$299.28



## FIRE APPARATUS – COST RECOVERY

Eagleville officials believe its current inventory of fire apparatus is adequate to serve a portion of new development, requiring minimal need for future expansion. Therefore, TischlerBise used a 15-year cost recovery methodology for this analysis. As shown in Figure F5, Eagleville's existing fleet includes 8 vehicles. Functional population provides the proportionate share of demand for fire apparatus for residential and nonresidential development. To calculate the level of service, the proportionate square footages for residential and nonresidential development are divided by the 2040 projected population and nonresidential vehicle trips, respectively. Eagleville's planned level of service in 2040 for residential development is 0.0023 units per person (8 apparatus X 76 percent residential share / 2,644 persons). The nonresidential level of service is 0.0005 units per nonresidential trip (8 apparatus X 24 percent nonresidential share / 4,016 trips).

Based on the City's \$5,620,000 investment in vehicles/apparatus, the average replacement cost is \$702,500 per unit. For fire apparatus, the cost is \$1,615.24 per person (0.0023 units per person X \$702,500 per unit) and \$335.84 per nonresidential trip (0.0005 units per trip X \$702,500 per unit).

**Figure F5: Fire Apparatus Level of Service**

Description	Unit Cost
Rescue Engine/Pumper	\$1,200,000
Rescue Engine/Pumper	\$1,200,000
55' Aerial Truck/Ladder Pumper	\$2,220,000
Brush Truck/Quick Attack	\$275,000
Rehab/Rescue Ambulance	\$400,000
Ford Expedition	\$60,000
Dodge RAM	\$85,000
Fire Safety Trailer	\$180,000
<b>Total</b>	<b>\$5,620,000</b>

Cost Allocation Factors	
Cost per Unit	\$702,500

Level-of-Service (LOS) Standards	
Existing Units	8
<b>Residential</b>	
Residential Share	76%
2040 Population	2,644
Units per Person	0.0023
<b>Cost per Person</b>	<b>\$1,615.24</b>
<b>Nonresidential</b>	
Nonresidential Share	24%
2040 Vehicle Trips	4,016
Units per Vehicle Trip	0.0005
<b>Cost per Vehicle Trip</b>	<b>\$335.84</b>



## PRINCIPAL PAYMENT CREDIT

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To prevent double payment by new development for existing fire facilities and apparatus, a credit for debt service payments must be included in the fee calculation. The credit applies to the principal amount only because future development will contribute to future principal payments on the remaining debt through taxes. A credit is not necessary for future interest payments because the analysis excludes interest costs from the impact fee calculation. The credit effectively reduces the net capital cost per demand unit and therefore the net overall fee.

Using three loans from the United States Department of Agriculture (USDA), the City of Eagleville was able to finance construction of its fire station and a new police station. 85% of the total loan proceeds were spent on land acquisition and construction of the fire station. The first loan was for \$3,777,800 and carries a 40-year term and a 2.13% interest rate. The second loan was for \$722,200 and carries a 36-year term and a 2.13% interest rate. The third loan was for \$2,009,679 and carries a 40-year term and a 3.63% interest rate. The City began making payments on the loans in January 2025.

The credit is calculated by allocating the principal payments to residential and nonresidential development using the functional population factors shown in Figure F1. To account for the time value of money, the analysis calculates the net present value (NPV) of future principal payments. The first loan has an NPV of \$682.49 per person and \$403.37 per vehicle trip. The second loan has an NPV of \$143.37 per person and \$84.30 per vehicle trip. The third loan has an NPV of \$255.27 per person and \$49.90 per vehicle trip. See Figure F6, F7, and F8.

As shown in Figure F9, the total credit values are multiplied by 85% to determine the fire station's proportionate share of the funds. Adding the resulting values yields a total principal credit of \$918.96 per person (\$580.11 + \$121.86 + \$216.98) and \$179.36 per vehicle trip (\$113.38 + \$23.56 + \$42.41).

Figure F6: Debt Principal Credit Calculation – USDA Loan 1 (\$3,777,800)

USDA Loan 1 - Debt Principal Payment Schedule							
Original Loan Amount: \$3,777,800		Term: 40 Years		Interest Rate: 2.13%			
Year	Annual Principal Payment	Residential Share (76%)	Population	Debt Cost per Capita	Nonresidential Share (24%)	Nonres. Vehicle Trips	Debt Cost per Trip End
2025	\$60,898.75	\$46,283	1,290	\$35.87	\$14,616	2,971	\$4.92
2026	\$62,192.85	\$47,267	1,381	\$34.24	\$14,926	3,031	\$4.92
2027	\$63,514.45	\$48,271	1,471	\$32.82	\$15,243	3,092	\$4.93
2028	\$64,864.45	\$49,297	1,561	\$31.58	\$15,567	3,155	\$4.93
2029	\$66,242.49	\$50,344	1,651	\$30.49	\$15,898	3,219	\$4.94
2030	\$67,650.14	\$51,414	1,742	\$29.52	\$16,236	3,284	\$4.94
2031	\$69,087.71	\$52,507	1,832	\$28.66	\$16,581	3,350	\$4.95
2032	\$70,555.82	\$53,622	1,922	\$27.90	\$16,933	3,418	\$4.95
2033	\$72,055.13	\$54,762	2,012	\$27.21	\$17,293	3,488	\$4.96
2034	\$73,586.31	\$55,926	2,103	\$26.60	\$17,661	3,558	\$4.96
2035	\$75,150.02	\$57,114	2,193	\$26.04	\$18,036	3,631	\$4.97
2036	\$76,746.95	\$58,328	2,283	\$25.55	\$18,419	3,705	\$4.97
2037	\$78,377.83	\$59,567	2,374	\$25.10	\$18,811	3,780	\$4.98
2038	\$80,043.35	\$60,833	2,464	\$24.69	\$19,210	3,857	\$4.98
2039	\$81,744.28	\$62,126	2,554	\$24.32	\$19,619	3,936	\$4.98
2040	\$83,481.34	\$63,446	2,644	\$23.99	\$20,036	4,016	\$4.99
2041	\$85,255.32	\$64,794	2,735	\$23.69	\$20,461	4,098	\$4.99
2042	\$87,067.00	\$66,171	2,825	\$23.42	\$20,896	4,182	\$5.00
2043	\$88,917.17	\$67,577	2,915	\$23.18	\$21,340	4,268	\$5.00
2044	\$90,806.66	\$69,013	3,005	\$22.96	\$21,794	4,355	\$5.00
2045	\$92,736.30	\$70,480	3,096	\$22.77	\$22,257	4,445	\$5.01
2046	\$94,706.95	\$71,977	3,186	\$22.59	\$22,730	4,536	\$5.01
2047	\$96,719.47	\$73,507	3,276	\$22.44	\$23,213	4,629	\$5.01
2048	\$98,774.76	\$75,069	3,366	\$22.30	\$23,706	4,724	\$5.02
2049	\$100,873.72	\$76,664	3,457	\$22.18	\$24,210	4,822	\$5.02
2050	\$103,017.29	\$78,293	3,547	\$22.07	\$24,724	4,921	\$5.02
2051	\$105,206.41	\$79,957	3,637	\$21.98	\$25,250	5,022	\$5.03
2052	\$107,442.04	\$81,656	3,728	\$21.91	\$25,786	5,126	\$5.03
2053	\$109,725.19	\$83,391	3,818	\$21.84	\$26,334	5,232	\$5.03
2054	\$112,056.85	\$85,163	3,908	\$21.79	\$26,894	5,340	\$5.04
2055	\$114,438.05	\$86,973	3,998	\$21.75	\$27,465	5,451	\$5.04
2056	\$116,869.86	\$88,821	4,089	\$21.72	\$28,049	5,564	\$5.04
2057	\$119,353.35	\$90,709	4,179	\$21.71	\$28,645	5,679	\$5.04
2058	\$121,889.61	\$92,636	4,269	\$21.70	\$29,254	5,797	\$5.05
2059	\$124,479.76	\$94,605	4,359	\$21.70	\$29,875	5,917	\$5.05
2060	\$127,124.96	\$96,615	4,450	\$21.71	\$30,510	6,040	\$5.05
2061	\$129,826.36	\$98,668	4,540	\$21.73	\$31,158	6,165	\$5.05
2062	\$132,585.17	\$100,765	4,630	\$21.76	\$31,820	6,294	\$5.06
2063	\$135,402.61	\$102,906	4,721	\$21.80	\$32,497	6,425	\$5.06
2064	\$136,333.61	\$103,614	4,811	\$21.54	\$32,720	6,559	\$4.99

Discount Rate		2.13%		2.13%
Net Present Value	Per Person	\$682.49	Per Trip	\$133.39



Figure F7: Debt Principal Credit Calculation – USDA Loan 2 (\$722,200)

USDA Loan 2 - Debt Principal Payment Schedule							
Original Loan Amount: \$722,200		Term: 36 Years		Interest Rate: 2.13%			
Year	Annual Principal Payment	Residential Share (76%)	Population	Debt Cost per Capita	Nonresidential Share (24%)	Nonres. Vehicle Trips	Debt Cost per Trip End
2025	\$13,563.25	\$10,308	1,290	\$7.99	\$3,255	2,971	\$1.10
2026	\$13,851.47	\$10,527	1,381	\$7.63	\$3,324	3,031	\$1.10
2027	\$14,145.81	\$10,751	1,471	\$7.31	\$3,395	3,092	\$1.10
2028	\$14,446.41	\$10,979	1,561	\$7.03	\$3,467	3,155	\$1.10
2029	\$14,753.40	\$11,213	1,651	\$6.79	\$3,541	3,219	\$1.10
2030	\$15,066.91	\$11,451	1,742	\$6.57	\$3,616	3,284	\$1.10
2031	\$15,387.08	\$11,694	1,832	\$6.38	\$3,693	3,350	\$1.10
2032	\$15,714.05	\$11,943	1,922	\$6.21	\$3,771	3,418	\$1.10
2033	\$16,047.98	\$12,196	2,012	\$6.06	\$3,852	3,488	\$1.10
2034	\$16,389.00	\$12,456	2,103	\$5.92	\$3,933	3,558	\$1.11
2035	\$16,737.26	\$12,720	2,193	\$5.80	\$4,017	3,631	\$1.11
2036	\$17,092.93	\$12,991	2,283	\$5.69	\$4,102	3,705	\$1.11
2037	\$17,456.16	\$13,267	2,374	\$5.59	\$4,189	3,780	\$1.11
2038	\$17,827.10	\$13,549	2,464	\$5.50	\$4,279	3,857	\$1.11
2039	\$18,205.92	\$13,836	2,554	\$5.42	\$4,369	3,936	\$1.11
2040	\$18,592.80	\$14,131	2,644	\$5.34	\$4,462	4,016	\$1.11
2041	\$18,987.90	\$14,431	2,735	\$5.28	\$4,557	4,098	\$1.11
2042	\$19,391.39	\$14,737	2,825	\$5.22	\$4,654	4,182	\$1.11
2043	\$19,803.46	\$15,051	2,915	\$5.16	\$4,753	4,268	\$1.11
2044	\$20,224.28	\$15,370	3,005	\$5.11	\$4,854	4,355	\$1.11
2045	\$20,654.05	\$15,697	3,096	\$5.07	\$4,957	4,445	\$1.12
2046	\$21,092.95	\$16,031	3,186	\$5.03	\$5,062	4,536	\$1.12
2047	\$21,541.17	\$16,371	3,276	\$5.00	\$5,170	4,629	\$1.12
2048	\$21,998.92	\$16,719	3,366	\$4.97	\$5,280	4,724	\$1.12
2049	\$22,466.40	\$17,074	3,457	\$4.94	\$5,392	4,822	\$1.12
2050	\$22,943.81	\$17,437	3,547	\$4.92	\$5,507	4,921	\$1.12
2051	\$23,341.36	\$17,739	3,637	\$4.88	\$5,602	5,022	\$1.12
2052	\$23,929.28	\$18,186	3,728	\$4.88	\$5,743	5,126	\$1.12
2053	\$24,437.78	\$18,573	3,818	\$4.86	\$5,865	5,232	\$1.12
2054	\$24,957.08	\$18,967	3,908	\$4.85	\$5,990	5,340	\$1.12
2055	\$25,487.42	\$19,370	3,998	\$4.84	\$6,117	5,451	\$1.12
2056	\$26,029.03	\$19,782	4,089	\$4.84	\$6,247	5,564	\$1.12
2057	\$26,582.14	\$20,202	4,179	\$4.83	\$6,380	5,679	\$1.12
2058	\$27,147.01	\$20,632	4,269	\$4.83	\$6,515	5,797	\$1.12
2059	\$27,723.89	\$21,070	4,359	\$4.83	\$6,654	5,917	\$1.12
2060	\$28,093.16	\$21,351	4,450	\$4.80	\$6,742	6,040	\$1.12
Total		\$548,804			\$173,306		

Discount Rate		2.13%		2.13%
Net Present Value	Per Person	\$143.37	Per Trip	\$27.72



Figure F8: Debt Principal Credit Calculation – USDA Loan 3 (\$2,009,769)

USDA Loan 3 - Debt Principal Payment Schedule							
Original Loan Amount:		Term:		Interest Rate:			
\$2,009,769		36 Years		3.63%			
Year	Annual Principal Payment	Residential Share (76%)	Population	Debt Cost per Capita	Nonresidential Share (24%)	Nonres. Vehicle Trips	Debt Cost per Trip End
2025	\$23,091.00	\$17,549	1,290	\$13.60	\$5,542	2,971	\$1.87
2026	\$23,928.05	\$18,185	1,381	\$13.17	\$5,743	3,031	\$1.89
2027	\$24,795.44	\$18,845	1,471	\$12.81	\$5,951	3,092	\$1.92
2028	\$25,694.28	\$19,528	1,561	\$12.51	\$6,167	3,155	\$1.95
2029	\$26,625.69	\$20,236	1,651	\$12.25	\$6,390	3,219	\$1.99
2030	\$27,590.87	\$20,969	1,742	\$12.04	\$6,622	3,284	\$2.02
2031	\$28,591.04	\$21,729	1,832	\$11.86	\$6,862	3,350	\$2.05
2032	\$29,627.47	\$22,517	1,922	\$11.71	\$7,111	3,418	\$2.08
2033	\$30,701.46	\$23,333	2,012	\$11.59	\$7,368	3,488	\$2.11
2034	\$31,814.39	\$24,179	2,103	\$11.50	\$7,635	3,558	\$2.15
2035	\$32,967.66	\$25,055	2,193	\$11.43	\$7,912	3,631	\$2.18
2036	\$34,162.74	\$25,964	2,283	\$11.37	\$8,199	3,705	\$2.21
2037	\$35,401.14	\$26,905	2,374	\$11.34	\$8,496	3,780	\$2.25
2038	\$36,684.43	\$27,880	2,464	\$11.32	\$8,804	3,857	\$2.28
2039	\$38,014.24	\$28,891	2,554	\$11.31	\$9,123	3,936	\$2.32
2040	\$39,392.26	\$29,938	2,644	\$11.32	\$9,454	4,016	\$2.35
2041	\$40,820.23	\$31,023	2,735	\$11.34	\$9,797	4,098	\$2.39
2042	\$42,299.96	\$32,148	2,825	\$11.38	\$10,152	4,182	\$2.43
2043	\$43,833.34	\$33,313	2,915	\$11.43	\$10,520	4,268	\$2.46
2044	\$45,422.29	\$34,521	3,005	\$11.49	\$10,901	4,355	\$2.50
2045	\$47,068.85	\$35,772	3,096	\$11.56	\$11,297	4,445	\$2.54
2046	\$48,775.10	\$37,069	3,186	\$11.64	\$11,706	4,536	\$2.58
2047	\$50,543.20	\$38,413	3,276	\$11.72	\$12,130	4,629	\$2.62
2048	\$52,375.39	\$39,805	3,366	\$11.82	\$12,570	4,724	\$2.66
2049	\$54,273.99	\$41,248	3,457	\$11.93	\$13,026	4,822	\$2.70
2050	\$56,241.43	\$42,743	3,547	\$12.05	\$13,498	4,921	\$2.74
2051	\$58,280.18	\$44,293	3,637	\$12.18	\$13,987	5,022	\$2.78
2052	\$60,392.84	\$45,899	3,728	\$12.31	\$14,494	5,126	\$2.83
2053	\$62,582.08	\$47,562	3,818	\$12.46	\$15,020	5,232	\$2.87
2054	\$64,850.68	\$49,287	3,908	\$12.61	\$15,564	5,340	\$2.91
2055	\$67,201.51	\$51,073	3,998	\$12.77	\$16,128	5,451	\$2.96
2056	\$69,637.57	\$52,925	4,089	\$12.94	\$16,713	5,564	\$3.00
2057	\$72,161.93	\$54,843	4,179	\$13.12	\$17,319	5,679	\$3.05
2058	\$74,777.80	\$56,831	4,269	\$13.31	\$17,947	5,797	\$3.10
2059	\$77,488.49	\$58,891	4,359	\$13.51	\$18,597	5,917	\$3.14
2060	\$80,297.45	\$61,026	4,450	\$13.71	\$19,271	6,040	\$3.19
2061	\$83,198.23	\$63,231	4,540	\$13.93	\$19,968	6,165	\$3.24
2062	\$86,224.53	\$65,531	4,630	\$14.15	\$20,694	6,294	\$3.29
2063	\$89,350.17	\$67,906	4,721	\$14.39	\$21,444	6,425	\$3.34
2064	\$92,589.12	\$70,368	4,811	\$14.63	\$22,221	6,559	\$3.39

Discount Rate		3.63%		3.63%
Net Present Value	Per Person	\$255.27	Per Trip	\$49.90

Figure F9: Debt Principal Credit Summary – Fire Station

Loan Amount	Credit Per Person	Fire Share (85%)
\$3,777,800	\$682.49	\$580.11
\$722,200	\$143.37	\$121.86
\$2,009,769	\$255.27	\$216.98
<b>\$6,509,769</b>	<b>\$1,081.13</b>	<b>\$918.96</b>

Loan Amount	Per Trip	Fire Share (85%)
\$3,777,800	\$133.39	\$113.38
\$722,200	\$27.72	\$23.56
\$2,009,769	\$49.90	\$42.41
<b>\$6,509,769</b>	<b>\$211.01</b>	<b>\$179.36</b>

### MAXIMUM ALLOWABLE FIRE IMPACT FEES

Infrastructure components and cost factors used to calculate maximum allowable Fire impact fees are summarized in Figure F10. Factoring in debt principal credits, the residential cost per person is \$2,135.67 and the nonresidential cost per vehicle trip is \$455.76.

Maximum allowable Fire impact fees for residential development are assessed according to the number of persons per housing unit. For a single-family unit, the fee of \$6,300 is calculated by multiplying the cost per person (\$2,135.67) by the number of persons per housing unit (2.95).

Maximum allowable Fire impact fees for nonresidential development are assessed according to the number of trips per 1,000 square feet of floor area. For industrial development, the fee of \$1,110 per 1,000 square feet is calculated by multiplying the cost per vehicle trip (\$455.76) by the vehicle trip generation rate (2.44).

Figure F10: Maximum Allowable Fire Impact Fees

Fee Component	Cost per Person	Cost per Vehicle Trip
Fire Facilities	\$1,439.39	\$299.28
Fire Apparatus	\$1,615.24	\$335.84
Debt Principal Credit	(\$918.96)	(\$179.36)
Total	\$2,135.67	\$455.76

Residential Development	Fees per Unit	
Development Type	Persons per Housing Unit <sup>1</sup>	Proposed Fees
Single Family	2.95	\$6,300
Multi-Family	1.33	\$2,840

Nonresidential Development	Fees per 1,000 Square Feet	
Development Type	Trips per 1,000 Sq Ft <sup>1</sup>	Proposed Fees
Industrial	2.44	\$1,110
Warehouse	1.69	\$768
Commercial	12.21	\$5,566
Office & Other Service	5.42	\$2,470
Institutional	7.45	\$3,398

1. See Land Use Assumptions



## PROJECTED FIRE IMPACT FEE REVENUE

Revenue projections assume implementation of the maximum allowable Fire impact fees and that development over the next fifteen years is consistent with the development projections in Appendix A. To the extent the rate of development either accelerates or slows down, there will be a corresponding change in the impact fee revenue. As shown in Figure F11, the City will recoup \$3.18 million in revenue from its \$10.6 million investment in Fire infrastructure over the next fifteen years.

**Figure F11: Projected Fire Impact Fee Revenue**

		Fee Component		Growth Share	Existing Share	Total
		Fire Facilities		\$2,261,738	\$2,746,422	\$5,008,160
		Fire Apparatus		\$4,956,697	\$663,303	\$5,620,000
		Total		\$7,218,435	\$3,409,725	\$10,628,160

		Single Family \$6,300 per unit	Multi-Family \$2,840 per unit	Industrial \$1,110 per KSF	Commercial \$5,566 per KSF	Office / Service \$2,470 per KSF	Institutional \$3,398 per KSF
Year		Hsg Unit	Hsg Unit	KSF	KSF	KSF	KSF
Base	2025	437	12	115	68	20	109
Year 1	2026	467	12	116	70	20	111
Year 2	2027	498	12	117	72	20	112
Year 3	2028	528	12	118	73	21	114
Year 4	2029	559	12	119	75	21	116
Year 5	2030	590	12	121	77	21	118
Year 6	2031	620	12	122	79	22	120
Year 7	2032	651	12	123	81	22	122
Year 8	2033	681	12	124	82	23	124
Year 9	2034	712	12	126	84	23	126
Year 10	2035	743	12	127	86	23	128
Year 11	2036	773	12	128	88	24	130
Year 12	2037	804	12	129	90	24	132
Year 13	2038	834	12	131	93	25	135
Year 14	2039	865	12	132	95	25	137
Year 15	2040	896	12	133	97	26	139
15-Year Increase		459	0	19	29	6	31
Projected Revenue		\$2,891,798	\$0	\$20,688	\$158,905	\$14,514	\$103,673

Projected Fee Revenue	\$3,189,578
Existing Development Share	\$7,438,582
Total City Expenditure	\$10,628,160

## PARKS IMPACT FEES

### METHODOLOGY

The Parks impact fee includes components for park land and improvements. Parks impact fees use the **incremental expansion methodology**. Costs are allocated only to residential development using different demand indicators for each type of development.

### PROPORTIONATE SHARE

TischlerBise recommends allocating 100 percent of the cost of parks infrastructure to residential development since nonresidential development generates negligible demand for parks infrastructure.

### SERVICE UNITS

Residential impact fees are calculated on a per capita basis, then converted to an appropriate amount for each type of housing unit based on the number of persons per housing unit (PPHU). As shown in Figure PR1, the current PPHU factors are 2.95 persons per single-family unit and 1.33 persons per multi-family unit. These factors are based on the U.S. Census Bureau's 2018-2022 American Community Survey 5-year estimates (further discussed in Appendix A).

**Figure PR1: Service Units**

Development Type	Persons per Housing Unit <sup>1</sup>
Single Family	2.95
Multi-Family	1.33

## PARK LAND – INCREMENTAL EXPANSION

As shown below in Figure PR2, the City of Eagleville has one existing park totaling 13.4 acres. The City of Eagleville plans to purchase additional park land to serve future development. The analysis allocates 100 percent of demand for park land to residential development. Eagleville's existing level of service is 0.0104 acres per person (13.4 acres / 1,290 persons).

The cost of an acre of land is estimated at \$15,000 based on information provided by the City. For park land, the cost is \$155.78 per person (0.0104 acres per person X \$15,000 per acre).

**Figure PR2: Park Land Level of Service**

Description	Acres
Eagleville City Park	13.4
Total	13.4

Cost Allocation Factors	
Cost per Acre	\$15,000

Level-of-Service (LOS) Standards	
Existing Acres	13.4
Residential	
Residential Share	100%
2025 Population	1,290
Acres per Person	0.0104
Cost per Person	\$155.78

Source: City of Eagleville, Tennessee



## PARK IMPROVEMENTS – INCREMENTAL EXPANSION

The City of Eagleville plans to expand its current inventory of 232 park improvements to serve future development. The analysis allocates 100 percent of demand for park improvements to residential development. Eagleville's existing level of service is 0.1798 improvements per person (232 improvements/1,290 persons).

Based on the total insurance replacement cost of \$1,398,606 for Eagleville's existing 232 park improvements, the average replacement cost is \$6,028 per improvement. As shown in Figure PR3, the park improvement cost is \$1,083.96 per person (0.1798 improvements per person X \$6,028 per improvement).

**Figure PR3: Park Improvements Level of Service**

Description	Improvements	Unit Cost	Replacement Cost
Ball Fields*	3	\$156,239	\$468,717
Picnic Shelters	1	\$29,205	\$29,205
Playgrounds	1	\$168,236	\$168,236
Walking Trail	1	\$15,000	\$15,000
Press Box/Restrooms/Concession	1	\$307,500	\$307,500
Parking Spaces	215	\$1,500	\$322,500
Bleachers	6	\$3,333	\$20,000
Gazebo	1	\$9,227	\$9,227
Flag Pole & Picnic Tables	1	\$11,196	\$11,196
Park Signage	1	\$44,151	\$44,151
Storage Building	1	\$2,874	\$2,874
<b>Total</b>	<b>232</b>	<b>\$6,028</b>	<b>\$1,398,606</b>

\*Includes field lights, scoreboards, dugouts, and fencing

Cost Allocation Factors	
Cost per Improvement	\$6,028

Level-of-Service (LOS) Standards	
Existing Improvements	232
Residential	
Residential Share	100%
2025 Population	1,290
Improvements per Person	0.1798
Cost per Person	\$1,083.96

Source: City of Eagleville, Tennessee

## PROJECTED GROWTH-RELATED DEMAND FOR PARK LAND

To accommodate projected development over the next ten years, Eagleville will acquire additional park land as development occurs. Figure PR4 demonstrates growth-related demand for park improvements. Eagleville's population is projected to increase by 903 persons by 2035. Using the 2025 LOS, future residential development will demand approximately 9.4 additional park acres (903 additional persons X 0.0104 acres per person). Based on demand for 9.4 park acres and a cost of \$15,000 per acre, the growth-related expenditure on park land is \$159,374.

**Figure PR4: Growth-Related Demand for Park Land**

Type of Infrastructure	Level of Service	Demand Unit	Cost per Acre
Park Land	0.0104 Acres	per Person	\$17,000

Demand for Park Land		
Year	Population	Acres
2025	1,290	13.4
2026	1,381	14.3
2027	1,471	15.3
2028	1,561	16.2
2029	1,651	17.1
2030	1,742	18.1
2031	1,832	19.0
2032	1,922	20.0
2033	2,012	20.9
2034	2,103	21.8
2035	2,193	22.8
10-Yr Increase	903	9.4

Growth-Related Expenditures	\$159,374
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## PROJECTED GROWTH-RELATED DEMAND FOR PARK IMPROVEMENTS

To accommodate projected development over the next ten years, Eagleville will construct additional park improvements as development occurs. Figure PR5 demonstrates growth-related demand for park improvements. Eagleville's population is projected to increase by 903 persons by 2035. Using the 2025 LOS, future residential development will demand approximately 162.3 additional park improvements (903 additional persons X 0.1798 improvements per person). Based on demand for 164.4 park improvements and an average cost of \$6,028 per improvement, the growth-related expenditure on park improvements is \$978,494.

**Figure PR5: Growth-Related Demand for Park Improvements**

Type of Infrastructure	Level of Service	Demand Unit	Cost per Unit
Park Improvements	0.1798 Improvements	per Person	\$6,028

Demand for Park Improvements		
Year	Population	Total Improvements
2025	1,290	232.0
2026	1,381	248.2
2027	1,471	264.5
2028	1,561	280.7
2029	1,651	296.9
2030	1,742	313.2
2031	1,832	329.4
2032	1,922	345.6
2033	2,012	361.8
2034	2,103	378.1
2035	2,193	394.3
10-Yr Increase	903	162.3

Growth-Related Expenditures	\$978,494
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## MAXIMUM ALLOWABLE PARKS IMPACT FEES

Infrastructure components and cost factors used to calculate maximum allowable Parks impact fees are summarized in Figure PR6. Residential fees are calculated using a cost of \$1,239.75 per person multiplied by the number of persons per housing unit. For a single-family unit, the fee is \$3,657 (\$1,239.75 per person x 2.95 persons per housing unit)

Figure PR6: Maximum Allowable Parks Impact Fees

Fee Component	Cost per Person
Park Improvements	\$1,083.96
Land	\$155.78
<b>Total</b>	<b>\$1,239.75</b>

Residential Development	Fees per Unit	
Development Type	Persons per Housing Unit <sup>1</sup>	Proposed Fees
Single Family	2.95	\$3,657
Multi-Family	1.33	\$1,649

1. See Land Use Assumptions

## PROJECTED PARKS IMPACT FEE REVENUE

Revenue projections assume implementation of the maximum allowable Parks impact fees and that development over the next ten years is consistent with the development projections in Appendix A. To the extent the rate of development either accelerates or slows down, there will be a corresponding change in the impact fee revenue. All growth is assumed to be single family; this analysis projects no growth in multifamily units. As shown in Figure PR7, projected fee revenue equals \$1,119,118, or 98.3% of the total projected expenditure.

Figure PR7: Projected Parks Impact fee Revenue

Fee Component	Growth Share	Total
Park Improvements	\$978,494	\$978,494
Land	\$159,374	\$159,374
Total	\$1,137,868	\$1,137,868

		Single Family \$3,657 per unit	Multi-Family \$1,649 per unit
Year		Hsg Unit	Hsg Unit
Base	2025	437	12
Year 1	2026	467	12
Year 2	2027	498	12
Year 3	2028	528	12
Year 4	2029	559	12
Year 5	2030	590	12
Year 6	2031	620	12
Year 7	2032	651	12
Year 8	2033	681	12
Year 9	2034	712	12
Year 10	2035	743	12
10-Year Increase		306	0
Projected Revenue		\$1,119,118	\$0

Projected Fee Revenue	\$1,119,118
Total Expenditures	\$1,137,868
Existing Development Share	\$18,750



## POLICE IMPACT FEES

### METHODOLOGY

The Police impact fee includes components for police facilities and police vehicles. Police impact fees use a **cost recovery methodology** for Police facilities and an **incremental expansion methodology** for Police vehicles. Costs are allocated to both residential and nonresidential development using different demand indicators for each type of development.

### PROPORTIONATE SHARE

TischlerBise recommends functional population to allocate the cost of police infrastructure to residential and nonresidential development. Functional population is similar to what the U.S. Census Bureau calls "daytime population," by accounting for people living and working in a jurisdiction, but also considers commuting patterns and time spent at home and at nonresidential locations. OnTheMap is a web-based mapping and reporting application that shows where workers are employed and where they live. OnTheMap was developed through a unique partnership between the U.S. Census Bureau and its Local Employment Dynamics (LED) partner states.

Residents that do not work are assigned 20 hours per day to residential development and four hours per day to nonresidential development (annualized averages). Residents employed in Eagleville are assigned 14 hours to residential development and 10 hours to nonresidential development. Residents employed outside Eagleville are assigned 14 hours to residential development. Inflow commuters are assigned 10 hours to nonresidential development. Based on 2021 functional population data (the latest available), the residential allocation is 76 percent, and the nonresidential allocation is 24 percent for police facilities and vehicles. For animal control facilities and vehicles, 100 percent of costs are allocated towards residential development.

**Figure P1: Functional Population**

Demand Units in 2021				
Residential			Demand Hours/Day	Person Hours
Population	878			
Residents Not Working	505		20	10,098
Employed Residents	373			
Residents Employed in Eagleville	12	14		168
Residents Employed outside Eagleville	361	14		5,054
Residential Subtotal				15,320
Residential Share				76%
Nonresidential			Demand Hours/Day	Person Hours
Residents Not Working	505		4	2,020
Jobs Located in Eagleville	280			
Residents Employed in Eagleville	12	10		120
Non-Resident Workers (Inflow Commuters)	268	10		2,680
Nonresidential Subtotal				4,820
Nonresidential Share				24%
Total				20,140

Source: U.S. Census Bureau, OnTheMap 6.1.1 Application and LEHD Origin-Destination Employment Statistics.

## SERVICE UNITS

Residential impact fees are calculated on a per capita basis, then converted to an appropriate amount for each type of housing unit based on the number of persons per housing unit (PPHU). As shown in Figure P2, the current PPHU factors are 2.95 persons per single-family unit and 1.33 persons per multi-family unit. These factors are based on the U.S. Census Bureau's 2018-2022 American Community Survey 5-year estimates (further discussed in Appendix A).

Nonresidential Police impact fees are calculated on a per vehicle trip basis, then converted to an appropriate amount for each type of nonresidential development based on the number of vehicle trip ends generated per 1,000 square feet of floor area. Trip generation rates are used because vehicle trips are highest for retail developments, such as shopping centers, and lowest for industrial development. Office and institutional trip rates fall between the other two categories. This ranking of trip rates is consistent with the relative demand for Police services from nonresidential development. Other possible nonresidential demand indicators, such as employment or floor area, will not accurately reflect the demand for service. For example, if employees per thousand square feet were used as the demand indicator, Police development fees would be disproportionately high for office and institutional development because offices typically have more employees per 1,000 square feet than retail uses. If floor area were used as the demand indicator, Police development fees would be disproportionately high for industrial development.

A trip end represents a vehicle either entering or exiting a development (as if a traffic counter were placed across a driveway). Trip ends for nonresidential development are calculated per thousand square feet and require an adjustment factor to avoid double counting each trip at both the origin and destination points. These factors are defined in *Trip Generation, 11<sup>th</sup> Edition*, published in 2021 by the Institute of Transportation Engineers (further discussed in Appendix A).

**Figure P2: Service Units**

Development Type	Persons per Housing Unit <sup>1</sup>
Single Family	2.95
Multi-Family	1.33

Development Type	Avg Wkdy Veh Trip Ends <sup>1</sup>	Trip Rate Adjustment	Average Weekday Vehicle Trips
Industrial	4.87	50%	2.44
Warehouse	3.37	50%	1.69
Commercial	37.01	33%	12.21
Office & Other Service	10.84	50%	5.42
Institutional	22.59	33%	7.45
Hotel (per room)	7.99	50%	4.00

1. See Land Use Assumptions



## POLICE FACILITIES – COST RECOVERY

Eagleville officials believe its recently completed police station has sufficient capacity to serve a significant portion of new development, requiring minimal future expansion. TischlerBise therefore used a cost recovery methodology to analyze demand for police facilities over a 15-year period. As shown in Figure P3, Eagleville's existing police facilities total 2,250 square feet. Functional population provides the proportionate share of demand for police facilities from residential and nonresidential development. To calculate the level of service, the proportionate share of square footage allocated to residential and nonresidential development are divided by the projected 2040 population and nonresidential vehicle trips, respectively. Thus, the planned level of service for residential development is 0.6467 square feet per person (2,250 square feet X 76 percent residential share / 2,644 persons) and the nonresidential level of service is 0.1345 square feet per vehicle trip (2,250 square feet X 24 percent nonresidential share / 4,016 vehicle trips).

According to data provided by City officials, Eagleville's current police station was completed in 2020 at a cost of \$474 per square foot. By applying the level of service to the cost per square foot, the cost per person and per vehicle trip is calculated. The residential cost per person is \$306.84 (0.6467 square feet per person x \$474 per square foot) and the nonresidential cost per vehicle trip is \$63.80 (0.1345 square feet per vehicle trip x \$474 per square foot).

**Figure P3: Police Facilities Level of Service**

Description	Square Feet
Police Station	2,250

Cost Allocation Factors	
Facility Cost	\$1,067,610
Facility Square Feet	2,250
Cost per Square Foot	\$474

Level-of-Service (LOS) Standards	
Residential	
Residential Share	76%
2040 Population	2,644
Square Feet per Person	0.6467
Cost per Person	\$306.84
Nonresidential	
Nonresidential Share	24%
2040 Vehicle Trips	4,016
Square Feet per Vehicle Trip	0.1345
Cost per Vehicle Trip	\$63.80

Source: City of Eagleville, Tennessee



## POLICE VEHICLES – INCREMENTAL EXPANSION

Eagleville plans to purchase additional police vehicles to serve future development. As shown in Figure P4, Eagleville's existing fleet includes 6 police vehicles with an average replacement cost of \$55,996 per vehicle. Functional population provides the proportionate share of demand for police vehicles from residential and nonresidential development. Eagleville's existing level of service for residential development is 0.0035 police units per person (6 police vehicles X 76 percent residential share / 1,290 persons) and nonresidential level of service is 0.0005 police units per vehicle trip (6 police vehicles X 24 percent nonresidential share / 2,971 vehicle trips).

Based on cost estimates, the average cost is \$55,996 per police unit. For police vehicles, the cost is \$197.90 per person (0.0035 police units per person X \$55,996 per unit) and \$26.60 per vehicle trip (0.0005 police units per vehicle trip X \$55,996 per unit).

**Figure P4: Police Vehicles Level of Service**

Description	Units	Cost Per Unit	Total Replacement Cost
Patrol Vehicles (Charger)	1	\$39,592	\$39,592
Patrol SUV	3	\$66,860	\$200,580
Trucks	1	\$78,210	\$78,210
Equipment Trailer	1	\$17,595	\$17,595
<b>Total</b>	<b>6</b>	<b>\$55,996</b>	<b>\$335,977</b>

Cost Allocation Factors	
Cost per Unit	\$55,996

Level-of-Service (LOS) Standards	
Existing Units	6
<b>Residential</b>	
Residential Share	76%
2025 Population	1,290
Units per Person	0.0035
<b>Cost per Person</b>	<b>\$197.90</b>
<b>Nonresidential</b>	
Nonresidential Share	24%
2025 Vehicle Trips	2,971
Units per Vehicle Trip	0.0005
<b>Cost per Vehicle Trip</b>	<b>\$27.14</b>

Source: City of Eagleville, Tennessee

## PROJECTED DEMAND FOR GROWTH-RELATED POLICE VEHICLES

Eagleville plans to serve new growth over the next 10 years by maximizing capacity of its existing vehicle fleet. Figure P5 demonstrates growth-related demand for police vehicles.

Shown in Figure P5, Eagleville's population is projected to increase by 903 persons and 659 nonresidential vehicle trips by 2035. Using the 2025 LOS, future residential development will demand approximately 3.2 Police vehicles (903 additional persons X 0.0035 units per person), and future nonresidential development will demand approximately 0.3 additional police vehicles (659 additional vehicle trips X 0.0005 units per vehicle trip). In total, 3.5 vehicles will be allocated to serve new development. Based on demand for 3.5 additional Police vehicles and an average cost of \$55,996 per unit, the growth-related expenditure on Police vehicles is \$196,539.

**Figure P5: Growth-Related Demand for Police Vehicles**

	Type of Infrastructure		Level of Service		Demand Unit	Cost per Unit
	Police Vehicles		0.0035 Units		per Person	\$55,996
			0.0005 Units		per Vehicle Trip	

Demand for Police Vehicles						
	Year	Population	Vehicle Trips	Units		
				Residential	Nonresidential	Total
Base	2025	1,290	2,971	4.6	1.4	6.0
Year 1	2026	1,381	3,031	4.9	1.5	6.3
Year 2	2027	1,471	3,092	5.2	1.5	6.7
Year 3	2028	1,561	3,155	5.5	1.5	7.0
Year 4	2029	1,651	3,219	5.8	1.6	7.4
Year 5	2030	1,742	3,284	6.2	1.6	7.7
Year 6	2031	1,832	3,350	6.5	1.6	8.1
Year 7	2032	1,922	3,418	6.8	1.7	8.4
Year 8	2033	2,012	3,488	7.1	1.7	8.8
Year 9	2034	2,103	3,558	7.4	1.7	9.2
Year 10	2035	2,193	3,631	7.8	1.8	9.5
	10-Yr Increase	903	659	3.2	0.3	3.5

Growth-Related Expenditures	\$178,643	\$17,896	\$196,539
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## PRINCIPAL PAYMENT CREDIT

To prevent double payment by new development for existing fire facilities and apparatus, a credit for debt service payments must be included in the fee calculation. The credit applies to the principal amount only because future development will contribute to future principal payments on the remaining debt through taxes. A credit is not necessary for future interest payments because the analysis excludes interest costs from the impact fee calculation. The credit effectively reduces the net capital cost per demand unit and therefore the net overall fee.

Using three loans from the United States Department of Agriculture (USDA), the City of Eagleville was able to finance construction of its fire station and a new police station located within a renovated former bank building. 15 percent of the total loan proceeds were spent on property acquisition and construction of the police station. The first loan was for \$3,777,800 and carries a 40-year term and a 2.13% interest rate. The second loan was for \$722,200 and carries a 36-year term and a 2.13% interest rate. The third loan was for \$2,009,679 and carries a 40-year term and an 3.63% interest rate. The City began making payments on the loans in January 2025.

The credit is calculated by allocating the principal payments to residential and nonresidential development using the functional population factors shown in Figure F1. To account for the time value of money, the analysis calculates the net present value (NPV) of future principal payments. The first loan has an NPV of \$682.49 per person and \$403.37 per vehicle trip. The second loan has an NPV of \$143.37 per person and \$84.30 per vehicle trip. The third loan has an NPV of \$255.27 per person and \$49.90 per vehicle trip. See Figure P6, P7, and P8.

As shown in Figure P9, the total credit values are multiplied by 15% to determine the police station's proportionate share of the funds. Adding the resulting values yields a total principal credit of \$162.17 per person (\$102.37 + \$21.51 + \$38.29) and \$31.65 per vehicle trip (\$20.01 + \$4.16 + \$7.48).



Figure P6: Debt Principal Credit Calculation – USDA Loan 1 (\$3,777,800)

USDA Loan 1 - Debt Principal Payment Schedule							
Original Loan Amount:		Term:		Interest Rate:			
\$3,777,800		40 Years		2.13%			
Year	Annual Principal Payment	Residential Share (76%)	Population	Debt Cost per Capita	Nonresidential Share (24%)	Nonres. Vehicle Trips	Debt Cost per Trip End
2025	\$60,898.75	\$46,283	1,290	\$35.87	\$14,616	2,971	\$4.92
2026	\$62,192.85	\$47,267	1,381	\$34.24	\$14,926	3,031	\$4.92
2027	\$63,514.45	\$48,271	1,471	\$32.82	\$15,243	3,092	\$4.93
2028	\$64,864.45	\$49,297	1,561	\$31.58	\$15,567	3,155	\$4.93
2029	\$66,242.49	\$50,344	1,651	\$30.49	\$15,898	3,219	\$4.94
2030	\$67,650.14	\$51,414	1,742	\$29.52	\$16,236	3,284	\$4.94
2031	\$69,087.71	\$52,507	1,832	\$28.66	\$16,581	3,350	\$4.95
2032	\$70,555.82	\$53,622	1,922	\$27.90	\$16,933	3,418	\$4.95
2033	\$72,055.13	\$54,762	2,012	\$27.21	\$17,293	3,488	\$4.96
2034	\$73,586.31	\$55,926	2,103	\$26.60	\$17,661	3,558	\$4.96
2035	\$75,150.02	\$57,114	2,193	\$26.04	\$18,036	3,631	\$4.97
2036	\$76,746.95	\$58,328	2,283	\$25.55	\$18,419	3,705	\$4.97
2037	\$78,377.83	\$59,567	2,374	\$25.10	\$18,811	3,780	\$4.98
2038	\$80,043.35	\$60,833	2,464	\$24.69	\$19,210	3,857	\$4.98
2039	\$81,744.28	\$62,126	2,554	\$24.32	\$19,619	3,936	\$4.98
2040	\$83,481.34	\$63,446	2,644	\$23.99	\$20,036	4,016	\$4.99
2041	\$85,255.32	\$64,794	2,735	\$23.69	\$20,461	4,098	\$4.99
2042	\$87,067.00	\$66,171	2,825	\$23.42	\$20,896	4,182	\$5.00
2043	\$88,917.17	\$67,577	2,915	\$23.18	\$21,340	4,268	\$5.00
2044	\$90,806.66	\$69,013	3,005	\$22.96	\$21,794	4,355	\$5.00
2045	\$92,736.30	\$70,480	3,096	\$22.77	\$22,257	4,445	\$5.01
2046	\$94,706.95	\$71,977	3,186	\$22.59	\$22,730	4,536	\$5.01
2047	\$96,719.47	\$73,507	3,276	\$22.44	\$23,213	4,629	\$5.01
2048	\$98,774.76	\$75,069	3,366	\$22.30	\$23,706	4,724	\$5.02
2049	\$100,873.72	\$76,664	3,457	\$22.18	\$24,210	4,822	\$5.02
2050	\$103,017.29	\$78,293	3,547	\$22.07	\$24,724	4,921	\$5.02
2051	\$105,206.41	\$79,957	3,637	\$21.98	\$25,250	5,022	\$5.03
2052	\$107,442.04	\$81,656	3,728	\$21.91	\$25,786	5,126	\$5.03
2053	\$109,725.19	\$83,391	3,818	\$21.84	\$26,334	5,232	\$5.03
2054	\$112,056.85	\$85,163	3,908	\$21.79	\$26,894	5,340	\$5.04
2055	\$114,438.05	\$86,973	3,998	\$21.75	\$27,465	5,451	\$5.04
2056	\$116,869.86	\$88,821	4,089	\$21.72	\$28,049	5,564	\$5.04
2057	\$119,353.35	\$90,709	4,179	\$21.71	\$28,645	5,679	\$5.04
2058	\$121,889.61	\$92,636	4,269	\$21.70	\$29,254	5,797	\$5.05
2059	\$124,479.76	\$94,605	4,359	\$21.70	\$29,875	5,917	\$5.05
2060	\$127,124.96	\$96,615	4,450	\$21.71	\$30,510	6,040	\$5.05
2061	\$129,826.36	\$98,668	4,540	\$21.73	\$31,158	6,165	\$5.05
2062	\$132,585.17	\$100,765	4,630	\$21.76	\$31,820	6,294	\$5.06
2063	\$135,402.61	\$102,906	4,721	\$21.80	\$32,497	6,425	\$5.06
2064	\$136,333.61	\$103,614	4,811	\$21.54	\$32,720	6,559	\$4.99

Discount Rate		2.13%		2.13%
Net Present Value	Per Person	\$682.49	Per Trip	\$133.39

Figure P7: Debt Principal Credit Calculation – USDA Loan 2 (\$722,200)

USDA Loan 2 - Debt Principal Payment Schedule							
Original Loan Amount:		Term:		Interest Rate:			
\$722,200		36 Years		2.13%			
Year	Annual Principal Payment	Residential Share (76%)	Population	Debt Cost per Capita	Nonresidential Share (24%)	Nonres. Vehicle Trips	Debt Cost per Trip End
2025	\$13,563.25	\$10,308	1,290	\$7.99	\$3,255	2,971	\$1.10
2026	\$13,851.47	\$10,527	1,381	\$7.63	\$3,324	3,031	\$1.10
2027	\$14,145.81	\$10,751	1,471	\$7.31	\$3,395	3,092	\$1.10
2028	\$14,446.41	\$10,979	1,561	\$7.03	\$3,467	3,155	\$1.10
2029	\$14,753.40	\$11,213	1,651	\$6.79	\$3,541	3,219	\$1.10
2030	\$15,066.91	\$11,451	1,742	\$6.57	\$3,616	3,284	\$1.10
2031	\$15,387.08	\$11,694	1,832	\$6.38	\$3,693	3,350	\$1.10
2032	\$15,714.05	\$11,943	1,922	\$6.21	\$3,771	3,418	\$1.10
2033	\$16,047.98	\$12,196	2,012	\$6.06	\$3,852	3,488	\$1.10
2034	\$16,389.00	\$12,456	2,103	\$5.92	\$3,933	3,558	\$1.11
2035	\$16,737.26	\$12,720	2,193	\$5.80	\$4,017	3,631	\$1.11
2036	\$17,092.93	\$12,991	2,283	\$5.69	\$4,102	3,705	\$1.11
2037	\$17,456.16	\$13,267	2,374	\$5.59	\$4,189	3,780	\$1.11
2038	\$17,827.10	\$13,549	2,464	\$5.50	\$4,279	3,857	\$1.11
2039	\$18,205.92	\$13,836	2,554	\$5.42	\$4,369	3,936	\$1.11
2040	\$18,592.80	\$14,131	2,644	\$5.34	\$4,462	4,016	\$1.11
2041	\$18,987.90	\$14,431	2,735	\$5.28	\$4,557	4,098	\$1.11
2042	\$19,391.39	\$14,737	2,825	\$5.22	\$4,654	4,182	\$1.11
2043	\$19,803.46	\$15,051	2,915	\$5.16	\$4,753	4,268	\$1.11
2044	\$20,224.28	\$15,370	3,005	\$5.11	\$4,854	4,355	\$1.11
2045	\$20,654.05	\$15,697	3,096	\$5.07	\$4,957	4,445	\$1.12
2046	\$21,092.95	\$16,031	3,186	\$5.03	\$5,062	4,536	\$1.12
2047	\$21,541.17	\$16,371	3,276	\$5.00	\$5,170	4,629	\$1.12
2048	\$21,998.92	\$16,719	3,366	\$4.97	\$5,280	4,724	\$1.12
2049	\$22,466.40	\$17,074	3,457	\$4.94	\$5,392	4,822	\$1.12
2050	\$22,943.81	\$17,437	3,547	\$4.92	\$5,507	4,921	\$1.12
2051	\$23,341.36	\$17,739	3,637	\$4.88	\$5,602	5,022	\$1.12
2052	\$23,929.28	\$18,186	3,728	\$4.88	\$5,743	5,126	\$1.12
2053	\$24,437.78	\$18,573	3,818	\$4.86	\$5,865	5,232	\$1.12
2054	\$24,957.08	\$18,967	3,908	\$4.85	\$5,990	5,340	\$1.12
2055	\$25,487.42	\$19,370	3,998	\$4.84	\$6,117	5,451	\$1.12
2056	\$26,029.03	\$19,782	4,089	\$4.84	\$6,247	5,564	\$1.12
2057	\$26,582.14	\$20,202	4,179	\$4.83	\$6,380	5,679	\$1.12
2058	\$27,147.01	\$20,632	4,269	\$4.83	\$6,515	5,797	\$1.12
2059	\$27,723.89	\$21,070	4,359	\$4.83	\$6,654	5,917	\$1.12
2060	\$28,093.16	\$21,351	4,450	\$4.80	\$6,742	6,040	\$1.12
Total		\$548,804			\$173,306		

Discount Rate		2.13%		2.13%
Net Present Value	Per Person	\$143.37	Per Trip	\$27.72



Figure P8: Debt Principal Credit Calculation – USDA Loan 3 (\$2,009,769)

USDA Loan 3 - Debt Principal Payment Schedule							
Original Loan Amount:		Term:		Interest Rate:			
\$2,009,769		36 Years		3.63%			
Year	Annual Principal Payment	Residential Share (76%)	Population	Debt Cost per Capita	Nonresidential Share (24%)	Nonres. Vehicle Trips	Debt Cost per Trip End
2025	\$23,091.00	\$17,549	1,290	\$13.60	\$5,542	2,971	\$1.87
2026	\$23,928.05	\$18,185	1,381	\$13.17	\$5,743	3,031	\$1.89
2027	\$24,795.44	\$18,845	1,471	\$12.81	\$5,951	3,092	\$1.92
2028	\$25,694.28	\$19,528	1,561	\$12.51	\$6,167	3,155	\$1.95
2029	\$26,625.69	\$20,236	1,651	\$12.25	\$6,390	3,219	\$1.99
2030	\$27,590.87	\$20,969	1,742	\$12.04	\$6,622	3,284	\$2.02
2031	\$28,591.04	\$21,729	1,832	\$11.86	\$6,862	3,350	\$2.05
2032	\$29,627.47	\$22,517	1,922	\$11.71	\$7,111	3,418	\$2.08
2033	\$30,701.46	\$23,333	2,012	\$11.59	\$7,368	3,488	\$2.11
2034	\$31,814.39	\$24,179	2,103	\$11.50	\$7,635	3,558	\$2.15
2035	\$32,967.66	\$25,055	2,193	\$11.43	\$7,912	3,631	\$2.18
2036	\$34,162.74	\$25,964	2,283	\$11.37	\$8,199	3,705	\$2.21
2037	\$35,401.14	\$26,905	2,374	\$11.34	\$8,496	3,780	\$2.25
2038	\$36,684.43	\$27,880	2,464	\$11.32	\$8,804	3,857	\$2.28
2039	\$38,014.24	\$28,891	2,554	\$11.31	\$9,123	3,936	\$2.32
2040	\$39,392.26	\$29,938	2,644	\$11.32	\$9,454	4,016	\$2.35
2041	\$40,820.23	\$31,023	2,735	\$11.34	\$9,797	4,098	\$2.39
2042	\$42,299.96	\$32,148	2,825	\$11.38	\$10,152	4,182	\$2.43
2043	\$43,833.34	\$33,313	2,915	\$11.43	\$10,520	4,268	\$2.46
2044	\$45,422.29	\$34,521	3,005	\$11.49	\$10,901	4,355	\$2.50
2045	\$47,068.85	\$35,772	3,096	\$11.56	\$11,297	4,445	\$2.54
2046	\$48,775.10	\$37,069	3,186	\$11.64	\$11,706	4,536	\$2.58
2047	\$50,543.20	\$38,413	3,276	\$11.72	\$12,130	4,629	\$2.62
2048	\$52,375.39	\$39,805	3,366	\$11.82	\$12,570	4,724	\$2.66
2049	\$54,273.99	\$41,248	3,457	\$11.93	\$13,026	4,822	\$2.70
2050	\$56,241.43	\$42,743	3,547	\$12.05	\$13,498	4,921	\$2.74
2051	\$58,280.18	\$44,293	3,637	\$12.18	\$13,987	5,022	\$2.78
2052	\$60,392.84	\$45,899	3,728	\$12.31	\$14,494	5,126	\$2.83
2053	\$62,582.08	\$47,562	3,818	\$12.46	\$15,020	5,232	\$2.87
2054	\$64,850.68	\$49,287	3,908	\$12.61	\$15,564	5,340	\$2.91
2055	\$67,201.51	\$51,073	3,998	\$12.77	\$16,128	5,451	\$2.96
2056	\$69,637.57	\$52,925	4,089	\$12.94	\$16,713	5,564	\$3.00
2057	\$72,161.93	\$54,843	4,179	\$13.12	\$17,319	5,679	\$3.05
2058	\$74,777.80	\$56,831	4,269	\$13.31	\$17,947	5,797	\$3.10
2059	\$77,488.49	\$58,891	4,359	\$13.51	\$18,597	5,917	\$3.14
2060	\$80,297.45	\$61,026	4,450	\$13.71	\$19,271	6,040	\$3.19
2061	\$83,198.23	\$63,231	4,540	\$13.93	\$19,968	6,165	\$3.24
2062	\$86,224.53	\$65,531	4,630	\$14.15	\$20,694	6,294	\$3.29
2063	\$89,350.17	\$67,906	4,721	\$14.39	\$21,444	6,425	\$3.34
2064	\$92,589.12	\$70,368	4,811	\$14.63	\$22,221	6,559	\$3.39

Discount Rate		3.63%		3.63%
Net Present Value	Per Person	\$255.27	Per Trip	\$49.90



Figure P9: Debt Principal Credit Summary – Police Station

Loan Amount	Credit Per Person	Police Share (15%)
\$3,777,800	\$682.49	\$102.37
\$722,200	\$143.37	\$21.51
\$2,009,769	\$255.27	\$38.29
<b>\$6,509,769</b>	<b>\$1,081.13</b>	<b>\$162.17</b>

Loan Amount	Per Trip	Police Share (15%)
\$3,777,800	\$133.39	\$20.01
\$722,200	\$27.72	\$4.16
\$2,009,769	\$49.90	\$7.48
<b>\$6,509,769</b>	<b>\$211.01</b>	<b>\$31.65</b>

### MAXIMUM ALLOWABLE POLICE IMPACT FEES

Infrastructure components and cost factors used to calculate maximum allowable Police impact fees are summarized in the upper portion of Figure P10. Residential fees are calculated by multiplying the cost per person (\$342.57) by the average number of persons per housing unit. For example, the fee for a single family unit is \$1,011 (\$342.57 per person x 2.95 persons per housing unit).

Nonresidential fees are calculated by multiplying the cost per vehicle trip (\$59.28) by the average number of vehicle trips per 1,000 square feet of floor area. For example, the fee per 1,000 square feet of industrial floor area is \$144 (\$59.28 per vehicle trip x 2.44 average weekday vehicle trips per 1,000 square feet).

Figure P10: Maximum Allowable Police Impact Fees

Fee Component	Cost per Person	Cost per Trip
Police Facilities	\$306.84	\$63.80
Police Vehicles	\$197.90	\$27.14
Debt Principal Credit	(\$162.17)	(\$31.65)
Total	\$342.57	\$59.28

Residential Development	Fees per Unit	
Development Type	Persons per Housing Unit <sup>1</sup>	Proposed Fees
Single Family	2.95	\$1,011
Multi-Family	1.33	\$456

Nonresidential Development	Fees per 1,000 Square Feet	
Development Type	Average Wkdy Vehicle Trips <sup>1</sup>	Proposed Fees
Industrial	2.44	\$144
Warehouse	1.69	\$100
Commercial	12.21	\$724
Office & Other Service	5.42	\$321
Institutional	7.45	\$442

1. See Land Use Assumptions



## PROJECTED POLICE IMPACT FEE REVENUE

Revenue projections assume implementation of the maximum allowable Police impact fees and that development over the next 10 years is consistent with the development projections in Appendix A. To the extent the rate of development either accelerates or slows down, there will be a corresponding change in the impact fee revenue. As shown in Figure P11, impact fees are expected to generate \$333,771 over the analysis period.

**Figure P11: Projected Police Impact Fee Revenue**

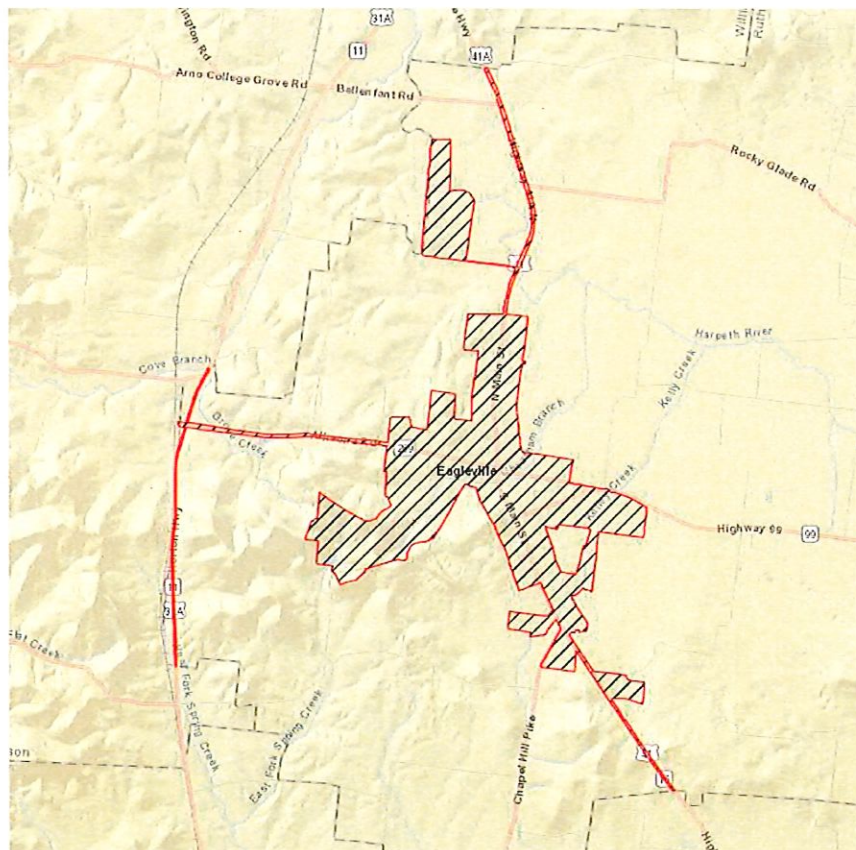
		Single Family \$1,011 per unit	Multi-Family \$456 per unit	Industrial \$144 per KSF	Commercial \$724 per KSF	Office & Other \$321 per KSF	Institutional \$442 per KSF
Year		Hsg Unit	Hsg Unit	KSF	KSF	KSF	KSF
Base	2025	437	12	115	68	20	109
Year 1	2026	467	12	116	70	20	111
Year 2	2027	498	12	117	72	20	112
Year 3	2028	528	12	118	73	21	114
Year 4	2029	559	12	119	75	21	116
Year 5	2030	590	12	121	77	21	118
Year 6	2031	620	12	122	79	22	120
Year 7	2032	651	12	123	81	22	122
Year 8	2033	681	12	124	82	23	124
Year 9	2034	712	12	126	84	23	126
Year 10	2035	743	12	127	86	23	128
10-Year Increase		306	0	12	18	4	19
Projected Revenue		\$309,238	\$0	\$1,749	\$12,966	\$1,203	\$8,615
Projected Fee Revenue							\$333,771

## APPENDIX A: LAND USE ASSUMPTIONS

The City of Eagleville retained TischlerBise to prepare this study to analyze the impacts of development on the City's capital facilities and to calculate development impact fees based on that analysis. The population, housing unit, and job projections contained in this document provide the foundation for the development impact fee study. To evaluate the demand for growth-related infrastructure from various types of development, TischlerBise prepared documentation on jobs and floor area by type of nonresidential development, average weekday vehicle trip generation rates, and demand indicators by type of housing unit. These metrics are the service units and demand indicators used in the development impact fee study.

Development impact fees are based on the need for growth-related improvements, and they must be proportionate by type of land use. The demographic data and development projections are used to demonstrate proportionality and anticipate the need for future infrastructure. Development impact fee studies typically look out five to ten years, with the expectation that fees will be updated every three to five years. The estimates and projections of residential and nonresidential development in this Land Use Assumptions document are for areas within the boundaries of Eagleville, Tennessee. The map below illustrates the areas within the Eagleville Development Impact Fee Service Area.

**Figure A1: Development Impact Fee Service Area Map**





## SUMMARY OF GROWTH INDICATORS

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Key development projections for the Eagleville development impact fee study include housing units and nonresidential floor area. TischlerBise estimates population and housing units using US Census data. For nonresidential development, the base year employment estimate is calculated based on Esri Business Analyst. To project future employment by industry sector, the analysis uses housing unit growth estimates to create a population to jobs factor. To estimate nonresidential floor area, TischlerBise applies square feet per employee factors published by the Institute of Transportation Engineers (ITE) to the employment projections. The projections contained in this document provide the foundation for the Development Impact Fee Study.

These projections are used to estimate development impact fee revenue and to indicate the anticipated need for growth-related infrastructure. The goal is to have reasonable projections without being overly concerned with precision. Because development impact fee methods are designed to reduce sensitivity to development projections in the determination of the proportionate-share fee amounts, if actual development is slower than projected, fee revenue will decline, but so will the need for growth-related infrastructure. In contrast, if development is faster than anticipated, Eagleville will receive more fee revenue but will also need to accelerate infrastructure improvements to keep pace with the actual rate of development.

During the next 15 years, TischlerBise projects an average annual increase of 31 housing units per year. During the same time period, TischlerBise projects an average increase of 84,000 square feet of nonresidential floor area per year.

## RESIDENTIAL DEVELOPMENT

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Current estimates and future projections of residential development are detailed in this section including population and housing units by type.

### Recent Residential Construction

Development impact fees require an analysis of current levels of service. For residential development, current levels of service are determined using estimates of population and housing units. According to data received from City's planning office, the City is expected to annex, plat and permit an additional 339 housing units over the next 10 years.

### Persons Per Housing Unit

According to the U.S. Census Bureau, a household is a housing unit occupied by year-round residents. Development impact fees often use per capita standards and persons per housing unit (PPHU) or persons per household (PPH) to derive proportionate share fee amounts. When PPHU is used in the fee calculations, infrastructure standards are derived using year-round population. When PPH is used in the fee calculations, the development impact fee methodology assumes a higher percentage of housing units will be occupied, thus requiring seasonal or peak population to be used when deriving infrastructure standards. TischlerBise recommends that Eagleville impose development impact fees for residential development according to the number of persons per housing unit.



Occupancy calculations require data on population and the types of units by structure. The 2010 census did not obtain detailed information using a “long-form” questionnaire. Instead, the U.S. Census Bureau switched to a continuous monthly mailing of surveys, known as the American Community Survey (ACS), which has limitations due to sample-size constraints. For example, data on detached housing units are now combined with attached single units (commonly known as townhouses, which share a common sidewall, but are constructed on an individual parcel of land). For development impact fees in Eagleville, detached stick-built units, attached units, and mobile home units are included in the “Single-Family” category. The second residential category includes duplexes and all other structures with two or more units on an individual parcel of land. This is referred to as the “Multi-Family” category. (Note: housing unit estimates from ACS will not equal decennial census counts of units. These data are used only to derive the custom PPHU factors for each type of unit).

Figure A2 below shows the ACS 2022 5-Year Estimates for Eagleville. Single-family units averaged 2.95 persons per housing unit (966 persons / 327 housing units) and multi-family units had an average of 1.33 persons per housing unit (16 persons / 12 housing units). In 2022 total housing units in Eagleville averaged 2.90 persons per housing unit.

**Figure A2: Persons per Housing Unit by Type of Housing**

Housing Type	Persons	Households	Persons per Household	Housing Units	Persons per Housing Unit	Housing Mix	Vacancy Rate
Single-Family Units <sup>1</sup>	966	313	3.09	327	2.95	96.5%	4.30%
Multi-Family Units <sup>2</sup>	16	12	1.33	12	1.33	3.5%	0.00%
Total	982	325	3.02	339	2.90	100.0%	4.10%

Source: U.S. Census Bureau, 2018-2022 American Community Survey 5-Year Estimates

1. Includes detached, attached (i.e. townhouses), and mobile home units.

2. Includes dwellings in structures with two or more units.

## Residential Estimates

This analysis projects housing units based on building permit data provided by Eagleville staff. By applying the building permit data shown below in Figure A4 to 2022 US Census estimates, TischlerBise estimates the 2025 housing stock includes 437 units. The analysis converts housing units to population using the occupancy factors shown in Figure A2. The 2025 population estimate is 1,290 persons.

## Residential Projections

Over the next 10 years, Eagleville is expected to see an annual increase of 31 housing units per year, all of them single family homes. To project future population, the analysis converts housing units to population using the occupancy factors shown in Figure A2. For this study, it is assumed that the housing unit size will remain constant. TischlerBise projects a 15-year increase of 459 housing units and 1,354 persons (459 single-family units X 2.95 persons per housing unit per housing unit).

**Figure A4: Residential Development Projections**

5- Year Increments >>								
	2025	2026	2027	2028	2029	2030	2035	2040
	Base Year	1	2	3	4	5	10	15
Population	1,290	1,381	1,471	1,561	1,651	1,742	2,193	2,644
Annual Increase	90	90	90	90	90	90	89	89
Housing Units	437	467	498	528	559	590	743	896
Annual Increase	31	31	31	31	31	31	31	31
15-Year Increase								1,354
459								

## NONRESIDENTIAL DEVELOPMENT

Current estimates and future projections of nonresidential development are detailed in this section including jobs and nonresidential floor area.

### Nonresidential Floor Area Ratios

TischlerBise uses 2021 Institute of Transportation Engineers (ITE) data to estimate nonresidential floor area. As shown in Figure A5, the prototype for industrial development is Manufacturing (ITE 140) with an average of 528 square feet per employee. Commercial development uses Shopping Center (ITE 820) with 471 square feet per employee. Office & other services uses General Office (ITE 710) with an average of 307 square feet per employee. Finally, institutional uses Government Office (ITE 730) with an average of 330 square feet per employee.

**Figure A5: Institute of Transportation Engineers, Employee and Building Area Ratios**

ITE Code	Land Use / Size	Demand Unit	Square Feet Per Emp
110	Light Industrial	1,000 Sq Ft	637
130	Industrial Park	1,000 Sq Ft	864
140	Manufacturing	1,000 Sq Ft	528
150	Warehousing	1,000 Sq Ft	2,953
254	Assisted Living	bed	na
310	Hotel	room	na
520	Elementary School	student	na
530	High School	student	na
540	Community College	student	na
565	Day Care	student	na
610	Hospital	1,000 Sq Ft	350
620	Nursing Home	bed	na
710	General Office (average size)	1,000 Sq Ft	307
715	Single Tenant Office	1,000 Sq Ft	295
720	Medical-Dental Office	1,000 Sq Ft	250
730	Government Office	1,000 Sq Ft	330
750	Office Park	1,000 Sq Ft	320
820	Shopping Center (average size)	1,000 Sq Ft	471

1. Trip Generation, Institute of Transportation Engineers, 11th Edition (2021).



## Employment and Floor Area Estimates

Based on estimates obtained from Esri Business Analyst, there were 744 jobs in Eagleville in 2024. Applying the square feet per employee factors shown in Figure A5 to the 2024 employment estimates results in a 2024 nonresidential floor area estimate of 306,663 square feet.

**Figure A6: Estimated Employment and Nonresidential Floor Area**

Nonresidential Category	2024 Jobs <sup>1</sup>	Percent of Total Jobs	Square Feet per Job <sup>2</sup>	2024 Estimated Floor Area <sup>3</sup>	Jobs per 1,000 Sq. Ft. <sup>2</sup>
Industrial <sup>4</sup>	215	29%	528	113,520	1.89
Commercial <sup>5</sup>	142	19%	471	66,882	2.12
Office & Other Service <sup>6</sup>	63	8%	307	19,341	3.26
Institutional <sup>7</sup>	324	44%	330	106,920	3.03
Total	744	100%		306,663	2.43

1. ESRI Business Analyst Employment Data (2024).
2. Trip Generation, Institute of Transportation Engineers, 11th Edition (2021).
3. TischlerBise calculation (2024 jobs X square feet per job).
4. Major sectors are Manufacturing and Wholesale Trade.
5. Major sectors are Retail, Accommodation and Food Services.
6. Major sector is Administration & Support.

## Employment and Floor Area Projections

To derive base year employment and project future job growth, TischlerBise used the 2024 employment data from ESRI Business Analyst shown in Figure A6 and then applied projected annual growth rates by sector for Rutherford County provided by the Greater Nashville Metropolitan Planning Organization (MPO). See Figure A7.

**Figure A7: Employment Annual Growth Rate by Sector (MPO)**

Sector	Rutherford County				Eagleville		Compounded Annual Growth Rate (CAGR)
	2017 MPO		2045 MPO		2024 ESRI		
Industrial	51,878	30.3%	68,723	25.3%	215	28.9%	1.01%
Commercial	33,013	19.3%	63,280	23.3%	142	19.1%	2.35%
Office & Other	65,598	38.3%	106,827	39.3%	63	8.5%	1.76%
Institutional	21,008	12.3%	33,341	12.3%	324	43.5%	1.66%
Total	171,497		272,170		744		

This analysis assumes that job growth in Eagleville will mirror growth rates by sector in greater Rutherford County. TischlerBise converted employment to floor area using employment density (square feet per employee) factors from ITE. As shown in Figure A8, Eagleville is expected to see an increase of 208 jobs and approximately 84,000 additional square feet of nonresidential development over the next 15 years.

**Figure A8: Nonresidential Development Projections**

	5-Year Increments>>>								15-Year Increase
	2025 Base Year	2026 1	2027 2	2028 3	2029 4	2030 5	2035 10	2040 15	
<b>Jobs</b>									
Industrial	217	219	222	224	226	228	240	252	35
Commercial	145	149	152	156	159	163	183	206	61
Office & Other Service	64	65	66	68	69	70	76	83	19
Institutional	329	335	340	346	352	358	388	422	92
<b>Total</b>	<b>756</b>	<b>768</b>	<b>781</b>	<b>793</b>	<b>806</b>	<b>819</b>	<b>888</b>	<b>964</b>	<b>208</b>
<b>Floor Area (KSF)</b>									
Industrial	115	116	117	118	119	121	127	133	19
Commercial	68	70	72	73	75	77	86	97	29
Office & Other Service	20	20	20	21	21	21	23	26	6
Institutional	109	111	112	114	116	118	128	139	31
<b>Total</b>	<b>311</b>	<b>316</b>	<b>321</b>	<b>327</b>	<b>332</b>	<b>337</b>	<b>365</b>	<b>395</b>	<b>84</b>

### Nonresidential Vehicle Trip Projections

For nonresidential development, TischlerBise uses trip generation rates published in Trip Generation, Institute of Transportation Engineers, 11<sup>th</sup> Edition (2021). The prototype for industrial development is Manufacturing (ITE 140) which generates 3.37 average weekday vehicle trip ends per 1,000 square feet of floor area. The prototype for commercial development is Shopping Center (ITE 820) which generates 37.01 average weekday vehicle trip ends per 1,000 square feet of floor area. For office & other services development, the proxy is General Office (ITE 710), and it generates 10.84 average weekday vehicle trip ends per 1,000 square feet of floor area. For institutional development, the proxy is Government Office (ITE 610), and it generates 22.59 average weekday vehicle trip ends per 1,000 square feet of floor area. See Figure A9.

### Trip Rate Adjustments

To calculate the development impact fees, trip generation rates are adjusted to avoid double counting each trip at both the origin and destination points. For example, when someone stops at a convenience store on the way home from work, the convenience store is not the primary destination. Figure A9 shows the trip adjustment factor and adjusted average weekday vehicle trip ends for each type of nonresidential land use.

**Figure A9: Average Weekday Vehicle Trip Ends by Land Use**

Development Type	Development Unit	ITE Code	Weekday Trips KSF	Trip Adj	Adjust AWWTE
Industrial	KSF	140	4.87	50%	2.44
Commercial	KSF	820	37.01	33%	12.21
Office & Other Service	KSF	710	10.84	50%	5.42
Institutional	KSF	730	22.59	33%	7.45



## FUNCTIONAL POPULATION

TischlerBise recommends functional population to allocate the cost of certain facilities to residential and nonresidential development. Functional population is similar to what the U.S. Census Bureau calls "daytime population," which accounts for people living and working in a jurisdiction, but also considers commuting patterns and time spent at home and at nonresidential locations. OnTheMap is a web-based mapping and reporting application that shows where workers are employed and where they live. OnTheMap was developed through a unique partnership between the U.S. Census Bureau and its Local Employment Dynamics (LED) partner states.

Residents who do not work are assigned 20 hours per day to residential development and four hours per day to nonresidential development (annualized averages). Residents who work in Eagleville are assigned 14 hours to residential development and 10 hours to nonresidential development. Residents who work outside Eagleville are assigned 14 hours to residential development, and inflow commuters are assigned 10 hours to nonresidential development. Based on 2021 data for Eagleville (the latest data available), residential development accounts for 76 percent of functional population and nonresidential development accounts for the remaining 24 percent of functional population. See Figure A10.

**Figure A10: Functional Population**

Demand Units in 2021				
Residential			Demand Hours/Day	Person Hours
Population	878			
Residents Not Working	505		20	10,098
Employed Residents	373			
Residents Employed in Eagleville	12	14		168
Residents Employed outside Eagleville	361	14		5,054
Residential Subtotal				15,320
Residential Share				76%
Nonresidential				
Residents Not Working	505	4		2,020
Jobs Located in Eagleville	280			
Residents Employed in Eagleville	12	10		120
Non-Resident Workers (Inflow Commuters)	268	10		2,680
Nonresidential Subtotal				4,820
Nonresidential Share				24%
Total				20,140

Source: U.S. Census Bureau, OnTheMap 6.1.1 Application and LEHD Origin-Destination Employment Statistics.

## DEVELOPMENT PROJECTIONS

Figure A11 summarizes development projections used in the Development Impact Fee Study. Development projections are used to illustrate a possible future pace of demand for service units and cash flows resulting from revenues and expenditures associated with those demands.

**Figure A11: Development Projections Summary**

Eagleville, Tennessee	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	15 - Year Increase
Base Year	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15		
Population [1]	1,290	1,381	1,471	1,561	1,651	1,742	1,832	1,922	2,012	2,103	2,193	2,283	2,374	2,464	2,554	2,644	1,354
Housing Units [2]	437	467	498	528	559	590	620	651	681	712	743	773	804	834	865	896	459
Employment																	
Industrial	217	219	222	224	226	228	231	233	235	238	240	243	245	247	250	252	35
Commercial	145	149	152	156	159	163	167	171	175	179	183	188	192	197	201	206	61
Office & Other Service	64	65	66	68	69	70	71	72	74	75	76	78	79	80	82	83	19
Institutional	329	335	340	346	352	358	364	370	376	382	388	395	401	408	415	422	92
Total Employment [3]	756	768	781	793	806	819	833	846	860	874	888	903	918	933	948	964	208
Nonres. Floor Area (x1,000)																	
Industrial	115	116	117	118	119	121	122	123	124	126	127	128	129	131	132	133	19
Commercial	68	70	72	73	75	77	79	81	82	84	86	88	90	93	95	97	29
Office & Other Service	20	20	20	21	21	21	22	22	23	23	23	24	24	25	25	26	6
Institutional	109	111	112	114	116	118	120	122	124	126	128	130	132	135	137	139	31
Total Nonres. Floor Area [4]	311	316	321	327	332	337	342	348	353	359	365	371	377	383	389	395	84
Nonres. Vehicle Trips (x1000)																	
Industrial	279	282	285	288	291	294	297	300	303	306	309	312	315	318	321	325	45
Commercial	1,775	1,817	1,860	1,903	1,948	1,994	2,041	2,089	2,138	2,188	2,239	2,292	2,346	2,401	2,458	2,515	740
Office & Other Service	107	109	110	112	114	116	118	121	123	125	127	129	131	134	136	139	32
Institutional	810	824	837	851	866	880	895	909	925	940	956	972	988	1,004	1,021	1,038	227
Total Nonres. Vehicle Trips [5]	2,971	3,031	3,092	3,155	3,219	3,284	3,350	3,418	3,488	3,558	3,631	3,705	3,780	3,857	3,936	4,016	1,045

[1] TischlerBise calculation based number of housing units multiplied by persons per housing unit factor from 2017-2022 ACS 5-year average

[2] TischlerBise calculation based on average annual growth rate in units added to previous year's total

[3] Source: Average compounded annual growth rates, Greater Nashville Metropolitan Council (GNMC) 2045 Regional Transportation Plan

[4] Source: Number of jobs x Square foot per employee factors from International Transportation Engineers (ITE) *Trip Generation Manual, 11th Edition* (2021)

[5] Source: Floor Area (square footage) x adjusted vehicle trip generation factors from International Transportation Engineers (ITE) *Trip Generation Manual, 11th Edition* (2021)



## APPENDIX B: LAND USE DEFINITIONS

### RESIDENTIAL DEVELOPMENT

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As discussed below, residential development categories are based on data from the U.S. Census Bureau, American Community Survey. The City of Eagleville will collect impact fees from all new residential units. One-time impact fees are determined by site capacity (i.e., number of residential units).

#### Single-Family Units:

1. Single-family detached is a one-unit structure detached from any other house, that is, with open space on all four sides. Such structures are considered detached even if they have an adjoining shed or garage. A one-family house that contains a business is considered detached as long as the building has open space on all four sides.
2. Single-family attached (townhouse) is a one-unit structure that has one or more walls extending from ground to roof separating it from adjoining structures. In townhouses, or houses attached to nonresidential structures, each house is a separate, attached structure if the dividing or common wall goes from ground to roof.

#### Multi-Family Units:

1. 2+ units (duplexes and apartments) are units in structures containing two or more housing units, further categorized as units in structures with "2, 3 or 4, 5 to 9, 10 to 19, 20 to 49, and 50 or more apartments."

### NONRESIDENTIAL DEVELOPMENT

---

The proposed general nonresidential development categories (defined below) can be used for all new construction within the City of Eagleville. Nonresidential development categories represent general groups of land uses that share similar average weekday vehicle trip generation rates and employment densities (i.e., jobs per thousand square feet of floor area).

**Commercial:** Establishments primarily selling merchandise, eating/drinking places, and entertainment uses. By way of example, *Commercial* includes shopping centers, supermarkets, pharmacies, restaurants, bars, nightclubs, automobile dealerships, and movie theaters.

**Industrial:** Establishments primarily engaged in the production, transportation, or storage of goods. By way of example, *Industrial* includes manufacturing plants, distribution warehouses, trucking companies, utility substations, power generation facilities, and telecommunications buildings.

**Institutional:** Public and quasi-public buildings providing educational, social assistance, or religious services. By way of example, *Institutional* includes schools, universities, churches, daycare facilities, hospitals, and government buildings.

**Office:** Establishments providing management, administrative, professional, or business services. By way of example, *Office* includes banks, business offices, medical offices, and veterinarian clinics.

ITEM 4b      Business Recognition



ITEM 4c      Food Trucks in City Limits

ITEM 5a            Approve or Deny Ordinance 2025-002 Deleting Ordinances  
2023-007, 2017-001, 2015-05, and 2014-08, Rates and Fees  
for Sanitary Sewer Service and replacing with Ordinance  
2025-002



## **ORDINANCE NO. 2025-006**

### **ADOPTING AN IMPACT FEE ORDINANCE AND SETTING IMPACT FEES FOR THE CITY OF EAGLEVILLE, TENNESSEE (With Attachment A)**

**Whereas**, Article II, Section 2.1 (15) of the Eagleville City Charter gives the following power to the City of Eagleville to: Establish, open, relocate, vacate, alter, widen, extend, grade, improve, repair, construct, reconstruct, maintain, light, sprinkle, and clean public highways, streets, boulevards, parkways, sidewalks, alleys, parks, public grounds, public facilities, libraries, squares, wharves, bridges, viaducts, subways, tunnels, sewers and drains within or without the corporate limits, assess fees for the use of or impact upon such property and facilities, and regulate the use thereof within the corporate limits, and property may be taken and appropriated therefor under Tennessee Code Annotated §§ 7-31-107 - 7-31-111 and 29-16-203, or in such other manner as may be provided by general law; and,

**Whereas**, the City of Eagleville engaged in the services of TischlerBise, a well-respected and knowledgeable firm to complete an Impact Fee Report; and,

**Whereas**, the City of Eagleville has observed all methodologies prescribed in the TischlerBise report; and

**Whereas**, the City of Eagleville finds it to be in the City's best interest to adopt an Impact Fee Ordinance and Impact Fee Schedule that sets development impact fees to be imposed on new development to offset the cost of public capital improvements for Fire, Parks and Police services, and,

**NOW THEREFORE, BE IT ORDAINED** by the City of Eagleville, Tennessee City Council that the Eagleville Code of Ordinances, also known as the Municipal Code, is hereby amended to add Ordinance 2025-006:

#### **Section 1.01 Title**

This Chapter shall be known and cited as "Eagleville TN Impact Fees Chapter."

#### **Section 1.02 Purpose**

This Chapter is intended to assure the provision of adequate public facilities to serve new development in the City by requiring each development to pay a share of the cost of improvements necessitated by such new development. Impact fees are additional and supplemental to, and not in substitution of any other requirements imposed by the City on the development of land or the issuance of a building permit or certificate of occupancy.

### Section 1.03 Impact Fee Schedule

- A. Residential Uses: Impact fees for residential development will be assessed per dwelling unit, based on the type of unit: single family and multi family. For these purposes, duplexes and multi-family will be counted as the same.
1. Single Family: a dwelling principally used, designed, or adapted for use by a single household.
  2. Duplex: a building principally used, designed or adapted for used by two households, the living quarters of each of which are completely separate.
  3. Multi-Family: a dwelling principally used, designed or adapted for use as occupancy by three or more households each of which has separate living quarters.
- B. Nonresidential Uses: Impact fees for nonresidential will be assessed per square foot of floor area (Gross Floor Area as defined by the Eagleville Zoning Ordinance), according to five general types of development: Industrial, Warehouse, Commercial, Office and other Service and Institutional.
1. Commercial: Establishments primarily selling merchandise, eating/drinking places and entertainment uses. By way of example, Commercial uses include shopping centers, supermarkets, pharmacies, restaurants, bars, nightclubs, automobile dealerships, and movie theaters.
  2. Industrial: Establishments primarily engaged in the production, transportation, or storage of goods. By way of example, Industrial includes manufacturing plants, distribution warehouses, trucking companies, utility substations, power generation facilities, and telecommunication buildings.
  3. Institutional: Public and quasi-public buildings providing educational, social assistance, or religious services. By way of example, Institutional includes schools, universities, churches, daycare facilities, hospitals, and government buildings.
  4. Office: Establishments providing management, administrative, professional, or business services. By way of example, Office includes banks, business offices, medical offices, and veterinarian clinics.

#### C. Fees

The allocation of impact fees collected shall be assigned to various components identified in the Impact Fee Report as shown in Attachment A.

Residential Fees shall be assessed per unit as follows:

	Fire	Parks	Police	Total
1. Single Family	\$6,300	\$3,657	\$1,011	\$10,968
2. Multi-Family	\$2,840	\$1,649	\$ 456	\$ 4,945

Nonresidential Fees shall be assessed per 1000 square feet (gross floor area) as follows:

	Fire	Parks	Police	Total
1. Industrial	\$1,110	\$0	\$ 144	\$1,254
2. Warehouse	\$ 768	\$0	\$ 100	\$ 868
3. Commercial	\$5,566	\$0	\$ 724	\$6,290
4. Office/Other Service	\$2,470	\$0	\$ 321	\$2,792
5. Institutional	\$3,398	\$0	\$ 442	\$3,839

#### **1.04 Collection of Impact Fees**

The impact fee due for a new development shall be collected at the time of issuance of the building permit. No building permit shall be issued until the impact fee is collected.

#### **1.05 Establishment of Accounts**

The City's Finance Department shall establish an account or accounting system for each service area for each category of capital facility for which the impact fee is imposed. Each impact fee collected within the service area shall be deposited into such account or accounting system as to have a correct fund for each service. IE Fire, Parks and Police.

Interest earned on the account into which impact fees are deposited shall be considered funds of the account and shall be used solely for the purposes authorized.

The City's Finance Department shall establish adequate accounting controls to ensure that impact fees disbursed from the account are utilized solely for the purposes authorized. The Finance Department shall maintain financial records for impact fees, which shall show the source and disbursement of all fees collected in or expended from each service area.

#### **1.06 Exemptions**

The City of Eagleville holds the right to waive any impact fees for developments for which the City believes such uses serve a broad public purpose, or when the City believes the public benefit of the development will outweigh the benefit of collecting the impact fee. Examples of such uses for consideration of being waived are: institutional uses such as public schools, religious facilities, and governmental facilities.

#### **1.07 Other**

1. Additions to any nonresidential buildings shall only pay for the additional square feet.
2. If a demolition has occurred, the developer shall pay the difference in square feet from the old structure to the new structure.
3. Additions to residential units shall not be levied an impact fee, regardless if impact fee was paid or not.



4. A commercial business that is projected to generate significant additional local sales taxes to the City during the first two years of operation may have the required impact fee reduced by an equivalent amount subject to submission of financial documentation from the business on projected taxable sales to support the reduction. Any reduction shall be subject to consideration and approval by the City Council.

**Be it Ordained by the City of Eagleville, Tennessee** that this Ordinance shall become effective on \_\_\_\_\_, in accordance with the Charter of the City of Eagleville, Tennessee, and the public welfare demanding it.

**Approved and adopted by the City of Eagleville, Tennessee, Mayor and the Eagleville Councilmembers.**

\_\_\_\_\_  
**Date**

\_\_\_\_\_  
**Chad Leeman, Mayor Tennessee**

**APPROVED AS TO FORM:**  
**Date**

\_\_\_\_\_  
**Stephen Aymett, City Attorney**

**Attest:** \_\_\_\_\_  
**Christina Rivas, City Recorder**

\_\_\_\_\_  
**Date of Public Hearing**

**1st Reading** \_\_\_\_\_

**2nd Reading** \_\_\_\_\_

**CITY OF EAGLEVILLE, TENNESSEE  
DEVELOPMENT IMPACT FEES - ALLOCATION BY LAND USE**

	Residential SINGLE FAMILY Per Dwelling	Residential MULTI-FAMILY Per Unit	Non-residential INDUSTRIAL Per 1,000 sq. feet	Non-residential WAREHOUSE Per 1,000 sq. feet	Non-residential COMMERCIAL Per 1,000 sq. feet	Non-residential OFFICE/SERVICE Per 1,000 sq. feet	Non-residential INSTITUTIONAL Per 1,000 sq. feet
<b>PARKS</b>							
Facility Improvements	\$ 3,145	\$ 1,418	\$ -	\$ -	\$ -	\$ -	\$ -
Land Purchase	512	231					
<b>TOTAL</b>	\$ 3,657	\$ 1,649	\$ -	\$ -	\$ -	\$ -	\$ -
<b>POLICE</b>							
Facilities (inc debt service)	\$ 427	\$ 192	\$ 61	\$ 42	\$ 306	\$ 135	\$ 187
Vehicles	584	264	83	58	418	186	255
<b>TOTAL</b>	\$ 1,011	\$ 456	\$ 144	\$ 100	\$ 724	\$ 321	\$ 442
<b>FIRE</b>							
Facilities (inc debt service)	\$ 1,537	\$ 693	\$ 271	\$ 187	\$ 1,358	\$ 603	\$ 829
Apparatus	4,763	2,147	839	581	4,208	1,867	2,569
<b>TOTAL</b>	\$ 6,300	\$ 2,840	\$ 1,110	\$ 768	\$ 5,566	\$ 2,470	\$ 3,398
<b>TOTAL FEES - ALL SERVICES</b>	\$ 10,968	\$ 4,945	\$ 1,254	\$ 868	\$ 6,290	\$ 2,791	\$ 3,840

a) ITEM 5b

Approve or Deny Ordinance 2025-005 An Ordinance of the City of Eagleville, Tennessee Adopting the Annual Budget for the Fiscal Year Beginning July 1, 2025 and Ending June 30, 2026 (Public Hearing and Second Reading)



**CITY OF EAGLEVILLE, TENNESSEE**  
**BUDGET ORDINANCE FOR THE FISCAL YEAR**  
**2025-2026**



**CITY OF EAGLEVILLE, TENNESSEE  
FISCAL YEAR 2025-2026 PROPOSED ANNUAL BUDGET  
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Ordinance No. 2025-005

AN ORDINANCE OF THE CITY OF EAGLEVILLE, TENNESSEE  
ADOPTING THE ANNUAL BUDGET FOR THE FISCAL YEAR BEGINNING JULY 1,  
2025 AND ENDING JUNE 30, 2026

- WHEREAS, *Tennessee Code Annotated* § 9-1-116 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 at least the information required by that state statute, that no municipality may expend any moneys regardless of the source except in accordance with a budget ordinance and that the governing body shall not make any appropriation in excess of estimated available funds; and
- WHEREAS, the City of Eagleville 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 Council will consider final passage of the budget.

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

- SECTION 1: That the governing body projects anticipated revenues from all sources and appropriates planned expenditures for each department, board, office or other agency of the municipality, herein, presented together with the actual annual receipts and expenditures of the last preceding fiscal year and the estimated annual expenditures for the current fiscal year, and from those revenues and unexpended and unencumbered funds as follows for fiscal year 2025, and including the projected ending balances for the budget year, the actual ending balances for the most recent ended fiscal year and the estimated ending balances for the current fiscal years:

General Fund	2023-2024	2024-2025	2025-2026
Revenues	Actual	Projected	Proposed
Local Taxes	\$ 1,442,592	\$ 1,457,735	\$ 1,458,935
Licenses and Permits	16,860	34,660	43,200
Intergovernmental	175,779	195,544	196,060
Parks and Recreation	23,455	23,225	23,225
Fines and Fees	39,438	20,000	46,000
Miscellaneous Revenues	157,939	113,620	134,451
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 1,856,063</b>	<b>\$ 1,844,784</b>	<b>\$ 1,901,871</b>
<b>Appropriations</b>			
<b>Expenditures</b>			
General Government	\$ 541,145	\$ 599,739	\$ 586,211
Police	249,990	304,283	409,490
Fire	403,431	470,907	521,876
Parks and Recreation	100,138	108,653	129,638
Transfers to other Funds	486,350	455,672	254,000
<b>Total Appropriations</b>	<b>\$ 1,781,054</b>	<b>\$ 1,939,254</b>	<b>\$ 1,901,215</b>
<b>Change in Fund Balance</b>	<b>\$ 75,009</b>	<b>\$ (94,470)</b>	<b>\$ 656</b>
<b>Beginning Fund Balance</b>	<b>\$ 2,154,463</b>	<b>\$ 2,229,472</b>	<b>\$ 2,135,002</b>
<b>Ending Fund Balance</b>	<b>\$ 2,229,472</b>	<b>\$ 2,135,002</b>	<b>\$ 2,135,658</b>
<b>Ending Fund Balance as % of Appropriations</b>	<b>125%</b>	<b>110%</b>	<b>112%</b>

State Street Aid Fund	2023-2024	2024-2025	2025-2026
Revenues	Actual	Projected	Proposed
Gas taxes	\$ 28,313	\$ 28,500	\$ 29,000
Interest income	4,027	6,800	4,000
Transfers from other funds	120,000	50,000	50,000
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 152,340</b>	<b>\$ 85,300</b>	<b>\$ 83,000</b>
<b>Appropriations</b>			
<b>Expenditures</b>			
Street expenditures	\$ 45,798	\$ 40,328	\$ 40,400
Capital outlay	-	-	234,400
<b>Total Appropriations</b>	<b>\$ 45,798</b>	<b>\$ 40,328</b>	<b>\$ 274,800</b>
<b>Change in Fund Balance</b>	<b>\$ 106,542</b>	<b>\$ 44,972</b>	<b>\$ (191,800)</b>
<b>Beginning Fund Balance</b>	<b>\$ 172,437</b>	<b>\$ 278,979</b>	<b>\$ 323,951</b>
<b>Ending Fund Balance</b>	<b>\$ 278,979</b>	<b>\$ 323,951</b>	<b>\$ 132,151</b>
<b>Ending Fund Balance as % of Appropriations</b>	<b>609%</b>	<b>803%</b>	<b>48%</b>



Capital Projects Fund	2023-2024	2024-2025	2025-2026
Revenues	Actual	Projected	Proposed
Loan proceeds	\$ 3,962,479	\$ 7,541,691	\$ 1,200,000
Grant proceeds	18,891	-	-
Miscellaneous	35,344	-	-
Transfers in	134,350	166,672	-
Interest income	13,080	12,000	5,000
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 4,164,144</b>	<b>\$ 7,720,363</b>	<b>\$ 1,205,000</b>
<b>Appropriations</b>			
Expenditures			
Debt service	\$ 815,617	\$ 5,962,645	\$ -
Capital outlay	3,841,589	1,688,610	1,496,230
<b>Total Appropriations</b>	<b>\$ 4,657,206</b>	<b>\$ 7,651,255</b>	<b>\$ 1,496,230</b>
<b>Change in Fund Balance</b>	<b>\$ (493,062)</b>	<b>\$ 69,108</b>	<b>\$ (291,230)</b>
<b>Beginning Fund Balance</b>	<b>\$ 749,044</b>	<b>\$ 255,982</b>	<b>\$ 325,090</b>
<b>Ending Fund Balance</b>	<b>\$ 255,982</b>	<b>\$ 325,090</b>	<b>\$ 33,860</b>
<b>Ending Fund Balance as % of Appropriations</b>	<b>0%</b>	<b>4%</b>	<b>2%</b>

Debt Service Fund	2023-2024	2024-2025	2025-2026
Revenues	Actual	Projected	Proposed
Interest Income	\$ 808	\$ 8,000	\$ 5,000
Transfers In	232,000	239,000	204,000
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 232,808</b>	<b>\$ 247,000</b>	<b>\$ 209,000</b>
<b>Appropriations</b>			
Expenditures			
Debt service	\$ 16,371	\$ 16,371	\$ 282,397
<b>Total Appropriations</b>	<b>\$ 16,371</b>	<b>\$ 16,371</b>	<b>\$ 282,397</b>
<b>Change in Fund Balance</b>	<b>\$ 216,437</b>	<b>\$ 230,629</b>	<b>\$ (73,397)</b>
<b>Beginning Fund Balance</b>	<b>\$ -</b>	<b>\$ 216,437</b>	<b>\$ 447,066</b>
<b>Ending Fund Balance</b>	<b>\$ 216,437</b>	<b>\$ 447,066</b>	<b>\$ 373,669</b>
<b>Ending Fund Balance as % of Appropriations</b>	<b>0%</b>	<b>2731%</b>	<b>132%</b>

Sewer Fund	2023-2024	2024-2025	2025-2026
Revenues	Actual	Projected	Proposed
Operating Revenues	\$ 227,405	\$ 226,010	\$ 234,200
Operating Expenses	81,021	90,128	107,500
Depreciation	86,505	86,506	89,000
<b>Net Operating Income (Expense)</b>	<b>\$ 59,879</b>	<b>\$ 49,376</b>	<b>\$ 37,700</b>
<b>Net Nonoperating Revenues (Expenses)</b>	<b>\$ (19,973)</b>	<b>\$ 12,821</b>	<b>\$ 298,752</b>
<b>Change in Net Position</b>	<b>\$ 39,906</b>	<b>\$ 62,197</b>	<b>\$ 336,452</b>
<b>Change in Net Position</b>	<b>\$ 39,906</b>	<b>\$ 62,197</b>	<b>\$ 336,452</b>
<b>Estimated Beginning Net Position</b>	<b>\$ 2,298,805</b>	<b>\$ 2,338,711</b>	<b>\$ 2,400,908</b>
<b>Estimated Ending Net Position</b>	<b>\$ 2,338,711</b>	<b>\$ 2,400,908</b>	<b>\$ 2,737,360</b>
<b>Ending Net Position as % of Expenses</b>	<b>1396%</b>	<b>1359%</b>	<b>1393%</b>

SECTION 2: At the end of the fiscal year 2025, the governing body estimates balances/(deficits) as follows:

General Fund	\$ 2,135,002
State Street Aid Fund	\$ 323,951
Capital Projects Fund	\$ 325,090
Debt Service Fund	\$ 447,066
Sewer Fund	\$ 2,400,908

SECTION 3: That the governing body recognizes that the municipality has bonded and other indebtedness as follows:

Type of Indebtedness	Debt Authorized and Unissued	Estimated Principal Outstanding at June 30, 2025	FY 2026 Debt Principal	FY 2026 Debt Interest
Capital Outlay - Radios	\$ -	\$ 81,855	\$ 16,371	\$ -
Loan - USDA Public Safety Center #1	\$ -	\$ 722,000	\$ 13,563	\$ 15,347
Loan - USDA Public Safety Center #2	\$ -	\$ 3,777,800	\$ 60,899	\$ 80,278
Loan - USDA Public Safety Center #3	\$ -	\$ 2,009,600	\$ 23,091	\$ 72,848
Note - USDA 92-02	\$ -	\$ 1,369,037	\$ 31,245	\$ 33,867
Note - USDA 92-04	\$ -	\$ 124,219	\$ 2,739	\$ 3,381

SECTION 4: During the coming fiscal year the governing body has planned capital projects and proposed funding as follows:

Capital Project	Total Expense	Cash Reserves	Grant Proceeds	Loan Proceeds
General Government & Other Improvements	\$ 45,900	\$ 45,900	\$ -	\$ -
Public Safety Equipment & Upgrades	\$ 73,830	\$ 73,830	\$ -	\$ -
TDOT - Sidewalks	\$ 1,367,500	\$ 167,500	\$ 1,200,000	\$ -
Street Improvements	\$ 234,400	\$ 234,400	\$ -	\$ -
Sewer Improvements	\$ 230,000	\$ 69,000	\$ 161,000	\$ -

SECTION 5: No appropriation listed above may be exceeded without an amendment of the budget ordinance as required by the Municipal Budget Law of 1982 (TCA § 6-56-208). In addition, no appropriation may be made in excess of available funds except to provide for an actual emergency threatening the health, property or lives of the inhabitants of the municipality and declared by a two-thirds (2/3) vote of at least a quorum of the governing body in accord with Tennessee Code Annotated § 6-56-205.

SECTION 6: Money may be transferred from one appropriation to another in the same fund only by appropriate ordinance by the governing body, subject to such limitations and procedures as it may describe as allowed by Section 6-56-209 of the *Tennessee Code Annotated*. Any resulting transfers shall be reported to the governing body at its next regular meeting and entered into the minutes

SECTION 7: A detailed financial plan will be attached to this budget and become part of this budget ordinance. In addition, the published operating budget and budgetary comparisons shown by fund with beginning and ending fund balances and the number of full time equivalent employees required by Tennessee Code Annotated § 6-56-206 will be attached.

SECTION 8: There is hereby levied a property tax of \$.4051 per \$100 of assessed value on all real and personal property.

SECTION 9: This annual operating and capital budget ordinance and supporting documents shall be submitted to the Comptroller of the Treasury or the Comptroller's Designee for approval pursuant to Title 9, Chapter 21 of the Tennessee Code Annotated within fifteen (15) days of its adoption. If the Comptroller of the Treasury or the Comptroller's Designee determines that the budget does not comply with the Statutes, the Governing Body shall adjust its estimates or make additional tax levies sufficient to comply with the Statutes or as directed by the Comptroller of the Treasury or Comptroller's Designee.

SECTION 10: All unencumbered balances of appropriations remaining at the end of the fiscal year lapse and revert to the respective fund balances.

SECTION 12: All ordinances or parts of ordinances in conflict with any provisions of this ordinance are hereby repealed.

SECTION 12: 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 in accordance with the Section 6-56-210, Tennessee Code Annotated provided sufficient revenues are being collected to support the continuing appropriations.

SECTION 13: This ordinance shall take effect July 1, 2025, the public welfare requiring it.

PASSED FIRST READING:

PASSED SECOND READING:

Approved:

Chad Leeman, Mayor

ATTEST:

Christina Rivas, City Recorder

First Reading: April 24, 2025  
Second Reading: May 22, 2025  
Public Hearing: May 22, 2025  
Public Hearing notice given in the News Daily Journal

APPROVED AS TO FORM:

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Stephen Aymett, City Attorney



Budget Summary

City of Eagleville, Tennessee

FY 2026

All Funds	Estimated Beginning Cash July 1	Interfund Loan Repayment			Total	Expenditures *(exclude depreciation for enterprise funds)		Total	Increase or (use) of Cash Balance	Estimated Ending Cash June 30	Ending Cash as a Percent of Expenditures
		Revenues	Transfers-In	Transfers-Out							
General Fund	\$ 2,020,499	\$ 1,901,870	\$ -	\$ 1,901,870	\$ 1,647,214	\$ 254,000	\$ 1,901,214	\$ 656	\$ 2,021,155	106.31%	
State Street Aid	324,365	33,000	-	83,000	274,800	-	274,800	(191,800)	132,565	48.24%	
Capital Projects	534,013	1,205,000	-	1,205,000	1,496,230	-	1,496,230	(291,230)	242,783	16.23%	
Debt Service	430,695	5,000	204,000	209,000	282,397	-	282,397	(73,397)	357,298	126.52%	
Sewer	766,114	570,200	-	570,200	109,732	-	109,732	460,468	1,226,582	1117.80%	
Totals	\$ 4,075,686	\$ 3,715,070	\$ 254,000	\$ 3,969,070	\$ 3,810,373	\$ 254,000	\$ 4,064,373	\$ (95,303)	\$ 3,980,383		

Enterprise Fund	Estimated Beginning Net Position July 1	Transfers-In		Total	Expenditures ** (exclude capital projects and debt principal payments)	Transfers-Out	Total	Increase or (Decrease) in Net Position	Estimated Ending Net Position June 30
		Revenues	Transfers-In						
Sewer Fund	\$ 2,400,908	\$ 570,200	\$ -	\$ 570,200	\$ 233,748	\$ -	\$ 233,748	\$ 336,452	\$ 2,737,360
Totals	\$ 2,400,908	\$ 570,200	\$ -	\$ 570,200	\$ 233,748	\$ -	\$ 233,748	\$ 336,452	\$ 2,737,360

Governmental Funds	Estimated Beginning Fund Balance July 1	
		\$
General Fund		2,135,002
State Street Aid		323,951
Capital Projects		325,090
Debt Service		447,066

City of Eagleville, Tennessee  
Schedule of Outstanding Debt and Budgeted Debt Service  
Fiscal Year 2026

Fund	Type of Debt	Loan Name and Description	Original Issuance Amount	Authorized & Unissued	Total Principal Outstanding at 06/30/25	FY 2026 Budgeted Annual Debt Service			Detailed Budget Page Number
						Principal	Interest	Total	
Debt Service	Capital Outlay Note	Radios	\$ 163,710	-	\$ 81,855	\$ 16,371	\$ -	\$ 16,371	21
		<b>Total Debt Service Fund</b>	<b>\$ 163,710</b>	<b>-</b>	<b>\$ 81,855</b>	<b>\$ 16,371</b>	<b>\$ -</b>	<b>\$ 16,371</b>	
Capital Projects	Loan	USDA - Public Safety Center (07)	722,000	-	722,000	13,563	15,347	\$ 28,910	21
Capital Projects	Loan	USDA - Public Safety Center (08)	2,009,600	-	2,009,600	23,091	72,848	\$ 95,939	21
Capital Projects	Loan	USDA - Public Safety Center (09)	3,777,800	-	3,777,800	60,899	80,278	\$ 141,177	21
		<b>Total Capital Projects Fund</b>	<b>\$ 6,509,400</b>	<b>-</b>	<b>\$ 6,509,400</b>	<b>\$ 97,553</b>	<b>\$ 168,473</b>	<b>\$ 266,026</b>	
Sewer Fund	Note Payable	USDA 92-02	\$ 1,644,000	-	\$ 1,369,037	\$ 31,245	\$ 33,867	\$ 65,112	22
Sewer Fund	Note Payable	USDA 92-04	148,000	-	124,219	2,739	3,381	6,120	22
		<b>Total Sewer Fund</b>	<b>\$ 1,792,000</b>	<b>-</b>	<b>\$ 1,493,256</b>	<b>\$ 33,984</b>	<b>\$ 37,248</b>	<b>\$ 71,232</b>	
		<b>Total Outstanding Debt for the Municipality</b>	<b>\$ 8,465,110</b>	<b>-</b>	<b>\$ 8,084,511</b>	<b>\$ 147,908</b>	<b>\$ 205,721</b>	<b>\$ 353,629</b>	

**CITY OF EAGLEVILLE, TENNESSEE**  
**BUDGET SUMMARY - ALL FUNDS**

	2023-2024 Actual	2024-2025 Budget	2024-2025 Year-to-Date	2024-2025 Projected	2025-2026 Proposed
<b>GENERAL FUND</b>					
Revenues	\$ 1,856,064	\$ 1,808,436	\$ 1,263,155	\$ 1,844,783	\$ 1,901,870
Expenditures	1,781,054	1,806,844	993,328	1,939,253	1,901,214
<b>Net Change</b>	<b>\$ 75,009</b>	<b>\$ 1,592</b>	<b>\$ 269,826</b>	<b>\$ (94,470)</b>	<b>\$ 656</b>
Fund Balance (Beginning)	\$ 2,154,463	\$ 2,229,472	\$ 2,229,472	\$ 2,229,472	\$ 2,135,002
Fund Balance (Ending)	\$ 2,229,472	\$ 2,231,065	\$ 2,499,299	\$ 2,135,002	\$ 2,135,658
<b>STATE STREET AID FUND</b>					
Revenues	\$ 32,341	\$ 32,300	\$ 24,111	\$ 35,300	\$ 33,000
Expenditures	45,798	221,027	22,514	40,328	274,800
Revenues over Expenditures	(13,458)	(188,727)	1,596	(5,028)	(241,800)
Transfer from General Fund	120,000	50,000	25,000	50,000	50,000
<b>Net Change</b>	<b>\$ 106,542</b>	<b>\$ (138,727)</b>	<b>\$ 26,596</b>	<b>\$ 44,972</b>	<b>\$ (191,800)</b>
Fund Balance (Beginning)	\$ 172,437	\$ 278,979	\$ 278,979	\$ 278,979	\$ 323,951
Fund Balance (Ending)	\$ 278,979	\$ 140,252	\$ 305,575	\$ 323,951	\$ 132,151
<b>CAPITAL PROJECTS FUND</b>					
Revenues	\$ 4,029,794	\$ 1,615,729	\$ 7,551,637	\$ 7,553,691	\$ 1,205,000
Expenditures	4,657,206	1,946,552	7,399,625	7,651,255	1,496,230
Revenues over Expenditures	(627,412)	(330,823)	152,013	(97,564)	(291,230)
Transfer from Other Sources	134,350	-	-	166,672	-
<b>Net Change</b>	<b>\$ (493,062)</b>	<b>\$ (330,823)</b>	<b>\$ 152,013</b>	<b>\$ 69,108</b>	<b>\$ (291,230)</b>
Fund Balance (Beginning)	\$ 749,044	\$ 255,982	\$ 255,982	\$ 255,982	\$ 325,090
Fund Balance (Ending)	\$ 255,982	\$ (74,841)	\$ 407,995	\$ 325,090	\$ 33,860
<b>DEBT SERVICE FUND</b>					
Revenues	\$ 808	\$ 8,000	\$ 4,715	\$ 8,000	\$ 5,000
Expenditures	16,371	16,371	16,371	16,371	282,397
Revenues over Expenditures	(15,563)	(8,371)	(11,656)	(8,371)	(277,397)
Transfer from General Fund	232,000	184,000	92,000	239,000	204,000
<b>Net Change</b>	<b>\$ 216,437</b>	<b>\$ 175,629</b>	<b>\$ 80,344</b>	<b>\$ 230,629</b>	<b>\$ (73,397)</b>
Fund Balance (Beginning)	\$ -	\$ 216,437	\$ 216,437	\$ 216,437	\$ 447,066
Fund Balance (Ending)	\$ 216,437	\$ 392,066	\$ 296,782	\$ 447,066	\$ 373,669
<b>SEWER FUND</b>					
Operating Income	\$ 227,405	\$ 218,200	\$ 150,334	\$ 226,010	\$ 234,200
Operating Expenses	167,526	173,340	119,897	176,633	196,500
Operating Income (Loss)	59,879	44,860	30,436	49,377	37,700
Non-Operating Income (Expenses)	(23,473)	(26,094)	(7,481)	(12,179)	(12,248)
Other Income	3,500	182,000	18,000	25,000	311,000
<b>Net Change</b>	<b>\$ 39,906</b>	<b>\$ 200,766</b>	<b>\$ 40,955</b>	<b>\$ 62,198</b>	<b>\$ 336,452</b>
Net Position (Beginning)	\$ 2,298,805	\$ 2,338,711	\$ 2,338,711	\$ 2,338,711	\$ 2,400,908
Net Position (Ending)	\$ 2,338,711	\$ 2,539,477	\$ 2,379,666	\$ 2,400,908	\$ 2,737,360



**CITY OF EAGLEVILLE, TENNESSEE**  
**BUDGET OVERVIEW - GENERAL FUND**

	<b>BUDGET FY 2025</b>	<b>PROPOSED FY 2026</b>	<b>INCREASE</b>	<b>% UP</b>
<b>EXPENDITURES (TOTAL)</b>	\$ 1,806,844	\$ 1,901,214	\$ 94,370	5.2%
<b>EXPENDITURES BY DEPARTMENTS</b>				
Genral Government	\$ 567,424	\$ 586,211	\$ 18,787	3.3%
Police	396,114	409,490	13,376	3.4%
Fire	487,765	521,876	34,111	7.0%
Park & Recreation	121,541	129,638	8,097	6.7%
Transfer to State Street Aid Fund	50,000	50,000	-	0.0%
Transfer to Debt Service Fund	184,000	204,000	20,000	10.9%
<b>TOTAL</b>	\$ 1,806,844	\$ 1,901,214	\$ 94,370	5.2%
<b>EXPENDITURES BY MAJOR CATEGORY</b>				
Salary & Benefits	\$ 915,641	\$ 951,170	\$ 35,529	3.9%
Debt Service	184,000	204,000	20,000	10.9%
Parks Supervision	-	13,000	13,000	100%%
Remaining - Services, Supplies, Maintenance, Contractual, Utilities, Etc.	707,203	733,044	25,841	3.7%
<b>TOTAL</b>	\$ 1,806,844	\$ 1,901,214	\$ 94,370	

**CITY OF EAGLEVILLE, TENNESSEE**  
**FY 2026 GENERAL FUND - LINE OVERVIEW**

<u>EXPENDITURES</u>	<u>Amount</u>	<u>% of Total</u>
Employee Salaries & Benefits	\$ 951,170	50.0%
Debt Obligation (transfer to Debt Service Fund)	204,000	10.7%
Contractual Services (Attorney, Engineering, Accounting, Financial, Parks, Audit, Judge)	130,300	6.9%
Insurance (Property, Liability, Etc.)	70,200	3.7%
Vehicles (fuel, maintenance, repairs)	62,200	3.3%
Library Contribution	51,011	2.7%
Roads (transfer to State Street Aid Fund)	50,000	2.6%
Utilities (electric, water, natural gas, internet/ phone)	43,485	2.3%
Technology (computers, software, etc.)	34,265	1.8%
Incentive Pay (fire volunteers)	25,000	1.3%
Events (fall, winter, summer)	20,500	1.1%
Liquor Tax Pass Through (to schools)	17,500	0.9%
Misc. Remaining/Other	<u>241,583</u>	<u>12.7%</u>
<b>TOTAL</b>	<b>\$ 1,901,214</b>	<b>100.0%</b>

**CITY OF EAGLEVILLE, TENNESSEE  
GENERAL FUND - SUMMARY**

	<b>2023-2024 Actual</b>	<b>2024-2025 Budget</b>	<b>2024-2025 Year-to-Date</b>	<b>2024-2025 Projected</b>	<b>2025-2026 Proposed</b>
<b>REVENUES</b>					
Local Taxes	\$1,442,592	\$1,394,298	\$1,003,766	\$ 1,457,735	\$ 1,458,935
Licenses, Fees & Permits	16,860	20,860	24,912	34,660	43,200
Intergovernmental Revenue	175,779	173,378	137,339	195,544	196,060
Parks & Recreation	23,455	22,000	18,995	23,225	23,225
Fines & Penalties	39,438	70,000	9,933	20,000	46,000
Other Revenue	157,940	127,900	68,210	113,619	134,450
<b>TOTAL REVENUES</b>	<b>\$1,856,064</b>	<b>\$1,808,436</b>	<b>\$1,263,155</b>	<b>\$ 1,844,783</b>	<b>\$ 1,901,870</b>
<b>EXPENDITURES</b>					
General Government	\$ 541,145	\$ 567,424	\$ 382,758	\$ 599,739	\$ 586,211
Police	249,990	396,114	163,581	304,283	409,490
Fire	403,431	487,765	257,156	470,907	521,876
Parks & Recreation	100,138	121,541	72,834	108,653	129,638
Transfer to State Street Aid Fun	120,000	50,000	25,000	50,000	50,000
Transfer to Debt Service Fund	232,000	184,000	92,000	239,000	204,000
Transfer to Capital Projects Fun	134,350	-	-	166,672	-
<b>TOTAL EXPENDITURES</b>	<b>\$1,781,054</b>	<b>\$1,806,844</b>	<b>\$ 993,328</b>	<b>\$ 1,939,253</b>	<b>\$ 1,901,214</b>
<b>NET CHANGE</b>	<b>\$ 75,009</b>	<b>\$ 1,592</b>	<b>\$ 269,826</b>	<b>\$ (94,470)</b>	<b>\$ 656</b>
<b>FUND BALANCE</b>					
Beginning (July 1)	\$2,154,463	\$2,229,472	\$2,229,472	\$ 2,229,472	\$ 2,135,002
Ending (June 30)	\$2,229,472	\$2,231,065	\$2,499,299	\$ 2,135,002	\$ 2,135,658



**CITY OF EAGLEVILLE, TENNESSEE  
GENERAL FUND - REVENUES**

110 General Fund	2023-2024 Actual	2024-2025 Budget	2024-2025 Year-to-Date	2024-2025 Projected	2025-2026 Proposed
<b>Local Taxes</b>					
31100 Property Tax (Current)	197,203	191,798	186,274	201,235	201,235
31200 Property Taxes (Delinquent)	3,587	5,000	2,025	5,000	6,200
31300 Interest on Property Taxes	935	500	476	500	500
31600 Local Option Sales Tax	1,095,800	1,065,000	753,931	1,112,000	1,112,000
31800 Business Tax	64,860	70,000	10,264	65,000	65,000
31980 Liquor by the Drink Tax	33,236	23,000	24,315	35,000	35,000
31990 Beer Tax	46,972	39,000	26,482	39,000	39,000
<b>Total Local Taxes</b>	<b>\$ 1,442,592</b>	<b>\$ 1,394,298</b>	<b>\$ 1,003,766</b>	<b>\$ 1,457,735</b>	<b>\$ 1,458,935</b>
<b>Licenses, Fees &amp; Permits</b>					
32600 Business License	90	60	150	60	100
32610 Building Permits	15,500	20,000	23,562	33,500	42,000
32615 Planning Department Fees	770	600	900	900	900
32620 Beer Permits	500	200	300	200	200
<b>Total Licenses, Fees and Permits</b>	<b>\$ 16,860</b>	<b>\$ 20,860</b>	<b>\$ 24,912</b>	<b>\$ 34,660</b>	<b>\$ 43,200</b>
<b>Intergovernmental Revenue</b>					
33102 Rutherford County Fire Dept Support	60,000	60,000	60,000	80,000	80,000
33105 PEP Grant			250		
33500 Online Sales Tax (Telecom Interstate Sales)	731	740	485	971	725
33510 State Shared Sales Tax	99,772	97,500	67,789	99,800	100,500
33320 TVA in lieu of Tax	9,963	9,963	4,938	9,877	9,900
33530 State Beer Tax	357	375	-	360	360
33552 State-City Streets & Transportation Tax	1,590	1,400	890	1,400	1,400
33558 State Transportation & Moderization		250	336	272	275
33593 Corporate Excise Tax	1,856	1,900	1,364	1,364	1,400
33700 State Sports Betting	1,509	1,250	1,286	1,500	1,500
<b>Total Intergovernmental Revenue</b>	<b>\$ 175,779</b>	<b>\$ 173,378</b>	<b>\$ 137,339</b>	<b>\$ 195,544</b>	<b>\$ 196,060</b>
<b>Parks and Recreation</b>					
34724 Ballpark Fence Banners	2,950	3,400	3,150	3,000	3,000
34725 Concessions	1,000	2,000	(1,000)	1,000	1,000
34726 Ball Sign-up Fees	2,650	2,500	4,970	2,500	2,500
34727 Pavillion & Field Rent	125	100	275	125	125
34728 Booth Fees	4,905	4,000	(100)	4,900	4,900
34729 Event Sponsorships	11,825	10,000	11,700	11,700	11,700
<b>Total Charges for Service</b>	<b>\$ 23,455</b>	<b>\$ 22,000</b>	<b>\$ 18,995</b>	<b>\$ 23,225</b>	<b>\$ 23,225</b>
<b>Fines &amp; Penalties</b>					
35110 City Court Fines and Costs	39,438	\$ 70,000	9,933	\$ 20,000	\$ 46,000
<b>Total Fines &amp; Penalties</b>	<b>\$ 39,438</b>	<b>\$ 70,000</b>	<b>\$ 9,933</b>	<b>\$ 20,000</b>	<b>\$ 46,000</b>
<b>Other Revenue</b>					
32616 Credit Card Processing Fees	1,094	1,600	323	1,000	1,600
33100 Police Salary Supplement Grant	-	1,600	-	800	3,200
33101 TSHO Grant	4,000	8,000	-	4,000	4,000
33103 State of TN Grant	62,900	-	-	-	-
34260 Donations - Fire	500	-	1,708	1,708	1,000
34621 Donations - Police	-	5,000	1,000	1,000	1,000
36000 Miscellaneous	5,216	2,500	1,347	2,500	2,500
36100 Interest Earnings - Savings Accounts	11,339	18,000	8,919	20,200	40,000
36101 Interest Earnings - CDs	8,829	18,000	6,533	11,000	11,000
36240 Divdends & Reimbursements	1,750	3,500	5,895	6,000	6,000
36330 Sale of Equipment	5,409	-	-	-	-
36200 Rents - Chamber of Commerce	6,000	6,000	4,000	6,000	6,000
36210 Rents - Bank	39,771	45,000	25,675	40,000	40,000
36211 Rents - House	11,132	18,700	12,811	19,411	18,150
<b>Total Other Revenue</b>	<b>\$ 157,940</b>	<b>\$ 127,900</b>	<b>\$ 68,210</b>	<b>\$ 113,619</b>	<b>\$ 134,450</b>
<b>TOTAL REVENUE</b>	<b>\$ 1,856,064</b>	<b>\$ 1,808,436</b>	<b>\$ 1,263,155</b>	<b>\$ 1,844,783</b>	<b>\$ 1,901,870</b>
<b>Excess (deficiency) of Revenues to Expend</b>	<b>\$ 75,009</b>	<b>\$ 1,592</b>	<b>\$ 269,826</b>	<b>\$ (94,470)</b>	<b>\$ 656</b>
<b>Beginning Fund Balance</b>	<b>\$ 2,154,463</b>	<b>\$ 2,229,472</b>	<b>\$ 2,229,472</b>	<b>\$ 2,229,472</b>	<b>\$ 2,135,002</b>
<b>Ending Fund Balance</b>	<b>\$ 2,229,472</b>	<b>\$ 2,231,065</b>	<b>\$ 2,499,299</b>	<b>\$ 2,135,002</b>	<b>\$ 2,135,658</b>

CITY OF EAGLEVILLE, TENNESSEE  
GENERAL GOVERNMENT - EXPENDITURES

	2023-2024	2024-2025	2024-2025	2024-2025	2025-2026
	Actual	Budget	Year-to-Date	Projected	Proposed
<b>41000 General Government</b>					
111 Wages - City Recorder	43,234	54,528	32,889	53,860	57,251
112 Wages - Overtime	1,151	2,525	232	1,156	2,651
113 Wages - City Manager	91,695	96,280	59,249	96,280	101,094
114 Wages - City Clerk	50,262	53,071	32,973	53,941	56,260
140 Retirement (TCRS)	13,457	17,049	9,663	14,941	16,142
141 Payroll Taxes (FICA)	13,921	15,790	9,237	15,701	16,620
142 Health Insurance	22,013	23,335	14,872	22,396	23,688
146 Workman's Comp Insurance	5,963	6,000	6,125	6,125	6,290
147 Unemployment Tax	145	200	-	200	300
211 Postage	788	700	767	835	800
230 Dues	2,670	2,500	2,223	2,000	2,100
231 Legal Notices/Ads	1,457	2,000	781	2,000	1,800
241 Electricity	6,118	4,000	4,463	7,000	7,000
242 Water	870	1,000	201	500	700
244 Natural Gas	3,087	3,600	1,029	3,600	3,600
245 Internet & Telephone	6,080	5,800	3,058	5,800	3,345
250 Professional Services	35,100	36,000	39,795	65,930	36,000
251 City Judge Fee	1,500	1,800	1,200	1,800	1,800
252 Attorney Fees	24,780	29,000	13,690	25,000	26,000
253 Accounting Fees	26,442	36,000	18,602	30,152	32,000
254 Engineering	14,389	15,000	10,662	13,500	15,000
255 Data Processing Support	540	-	-	-	-
256 Audit Fees	6,500	6,500	6,500	6,500	6,500
257 Planning/Zoning	1,233	4,000	300	4,000	4,000
258 House - Lease Expenses	1,288	2,370	1,428	8,332	2,000
261 Vehicle Repair & Maintenance	207	1,500	267	1,000	1,000
280 Staff - Day Trips	493	600	644	1,545	775
281 Staff - Overnight Trips	-	500	-	-	500
282 Travel - City Council	-	500	406	500	500
283 Travel - Boards & Commissions	-	500	-	500	500
295 Trash Pickup	648	700	633	645	600
299 Miscellaneous	2,184	2,100	432	1,500	2,000
301 Cell Phones & Air Cards					410
310 Office Supplies	4,009	2,500	1,944	2,500	2,500
320 Vehicle - Parts and Supplies	200	1,500	-	1,500	1,000
331 Vehicle - Fuel	1,607	1,700	977	1,700	1,700
415 Personal Property Audits	-	-	-	60	175
454 Sewer	2,818	3,500	1,265	2,200	2,500
471 Economic Development	7,000	7,000	7,400	7,400	7,400
510 Insurance/Bonds	24,021	23,892	24,665	24,665	25,000
531 Copier Lease	3,053	3,000	1,781	3,500	3,580
534 Cleaning/Janitorial	1,332	2,500	1,743	2,500	2,500
535 Facility & Grounds	8,157	5,000	914	4,000	5,000
536 Parts and Supplies	988	600	473	600	600
538 Library Grant	47,977	49,719	31,295	46,720	51,011
539 Building Inspections	2,640	6,000	3,850	5,000	6,000
540 Liquor Pass Through	16,618	11,500	9,051	17,500	17,500
541 Re-Appraisal Fees	-	-	-	6,017	6,318
546 Meetings - General	731	500	474	474	500
546b Meetings - City Council	-	500	-	250	500
546c Meetings - PC & BZA	-	300	-	-	500
548 Mayor's Discretionary Account	898	1,000	545	800	1,000
555 Credit Card Fees	1,207	1,600	633	1,000	1,600
556 Bank Fees - Other	(149)	100	240	200	200
562 Tech - Annual Maintenance	15,485	12,965	16,583	16,583	12,800
563 Tech - Hardware & Software	12,668	-	-	-	250
564 Storage	900	1,000	675	900	1,000
565 Beautification	326	1,000	-	500	1,000
568 Property Tax Fees	10,446	4,600	4,673	4,673	4,850
619 Technology			1,259	1,259	-
			-	-	
<b>Total General Government</b>	<b>\$ 541,145</b>	<b>\$ 567,424</b>	<b>\$ 382,758</b>	<b>\$ 599,739</b>	<b>\$ 586,211</b>

CITY OF EAGLEVILLE, TENNESSEE  
POLICE DEPARTMENT - EXPENDITURES

	2023-2024 Actual	2024-2025 Budget	2024-2025 Year-to-Date	2024-2025 Projected	2025-2026 Proposed
<b>42100 Police Department</b>					
111 Wages - Police Chief	70,350	73,868	45,457	73,868	78,868
113 Wages - Hourly Pay	79,876	158,150	45,350	101,555	165,372
140 Retirement (TCRS)	11,075	19,165	7,096	12,771	18,147
141 Payroll Taxes (FICA)	10,493	17,780	6,004	13,420	18,684
142 Health Insurance	17,787	31,113	13,638	23,670	31,584
146 Workmans Comp Insurance	6,187	6,200	6,200	6,200	6,200
147 Unemployment Taxes	134	200	-	-	-
148 Police Training	-	2,500	380	1,208	1,500
165 Drug Fund Expenses	-	500	-	-	500
211 Postage	5	10	-	10	25
230 Dues	2,851	3,000	2,130	2,070	3,000
241 Electricity	611	4,000	844	1,600	1,660
242 Water	90	300	166	235	220
244 Natural Gas	301	1,500	37	157	164
245 Internet & Phone	65	100	1,593	3,100	4,750
261 Vehicle Expenses	7,671	10,000	1,427	5,420	10,000
266 Facility Repairs and Maintenance	1,415	1,000	1,907	2,000	500
280 Travel	385	2,500	-	800	1,000
295 Trash Pickup	162	200	268	294	320
296 Telecommunications	471	450	120	520	-
299 Miscellaneous	375	1,000	90	-	2,000
300 Supplies	3,387	5,500	1,531	4,890	6,500
301 Cell Phones & Air Cards	3,529	7,500	1,684	2,710	5,800
312 Equipment	900	6,700	160	6,050	10,000
326 Clothing	3,119	2,000	849	1,185	2,000
331 Vehicle Fuel	9,189	12,000	2,077	6,495	12,000
454 Sewer	162	200	44	44	-
510 Insurance	12,000	15,078	13,420	13,420	14,000
562 Tech - Annual Maintenance			1,090	1,090	5,030
563 Tech - Hardware & Software					65
618 New Hire Costs	1,401	4,000	5,498	5,424	-
619 Technology		-	4,521	5,278	-
765 THSO Grant Expenses	5,999	8,000	-	8,000	8,000
780 State Salary Supplement		1,600		800	1,600
<b>Total Police Department</b>	<b>\$ 249,990</b>	<b>\$ 396,114</b>	<b>\$ 163,581</b>	<b>\$ 304,283</b>	<b>\$ 409,490</b>



**CITY OF EAGLEVILLE, TENNESSEE  
FIRE DEPARTMENT - EXPENDITURES**

	2023-2024 Actual	2024-2025 Budget	2024-2025 Year-to-Date	2024-2025 Projected	2025-2026 Proposed
<b>42200 Fire Department</b>					
111 Wages - Fire Chief	68,250	72,711	44,745	72,711	77,711
113 Wages - Hourly	143,039	156,690	93,444	147,759	161,603
140 Retirement (TCRS)	14,883	18,949	10,619	16,050	17,781
141 Payroll Taxes (FICA)	15,973	17,549	10,524	16,866	18,308
142 Health Insurance	19,842	23,335	12,384	19,908	23,688
146 Workman's Comp Insurance	7,680	7,700	7,700	7,700	7,700
147 Unemployment Tax	106	300	-	-	300
148 Training	2,913	5,000	1,501	3,000	4,250
161 Fire Calls	-	1,000	-	1,000	2,500
162 Incentive Program	23,328	25,000	10,159	21,000	25,000
230 Dues	782	1,250	364	1,000	1,250
231 Advertising/Promotion	1,876	1,500	371	1,500	2,500
241 Electricity	1,833	6,000	3,479	6,310	7,850
242 Water	264	500	365	560	600
244 Natural Gas	1,143	4,000	1,087	2,700	3,500
245 Internet & Phone	974	1,000	1,085	2,500	4,250
261 Vehicle Repair & Maintenance	19,837	28,000	8,679	28,000	23,500
266 Facility Repair & Maintenance	326	2,500	885	2,300	3,500
280 Travel	699	2,000	210	1,250	1,750
295 Trash Pickup	162	245	268	310	325
296 Telecommunications	471	500	120	120	-
300 Supplies & Miscellaneous	2,595	2,000	1,045	2,300	3,000
301 Cell Phone & Air Cards					1,260
320 Parts & Supplies	1,054	3,000	228	2,500	3,000
325 Turnout Gear/Clothing	13,455	9,000	-	10,000	15,000
326 Uniforms/Clothing	3,925	4,000	1,082	3,500	4,000
331 Fuel	11,461	13,500	3,917	13,000	14,000
454 Sewer	467	500	200	200	-
510 Insurance	11,000	23,286	27,545	27,545	28,000
562 Tech - Annual Maintenance			6,049	6,049	13,850
563 Tech - Hardware & Software				700	2,000
618 New Hire Costs	553	-	-	-	-
619 Technology	660	6,000	5,362	5,362	-
621 Truck & Equipment Testing	3,418	12,500	-	12,000	14,700
622 Physicals & Testing	669	3,600	-	3,600	3,800
623 Cleaning - Equipment	180	2,000	-	1,000	1,500
624 On Truck Equipment	12,558	30,000	1,032	27,000	28,000
631 Storage	2,760	750	920	920	-
636 Rutherford Co. Emergency Coord.	837	900	-	900	900
720 Discretionary/Donations	848	1,000	1,037	1,037	1,000
900 Capital Outlay	12,612	-	750	750	-
<b>Total Fire Department</b>	<b>\$ 403,431</b>	<b>\$ 487,765</b>	<b>\$ 257,156</b>	<b>\$ 470,907</b>	<b>\$ 521,876</b>

**CITY OF EAGLEVILLE, TENNESSEE  
PARKS RECREATION DEPARTMENT**

		2023-2024 Actual	2024-2025 Budget	2024-2025 Year-to-Date	2024-2025 Projected	2025-2026 Proposed
<b>44400</b>	<b>Parks and Recreation</b>					
111	Wages - Park Supervisor	44,817	47,062	28,966	47,070	49,424
113	Wages - Maintenance	-	1,317	-	836	878
140	Retirement (TCRS)	3,256	3,887	2,235	3,488	3,672
141	Payroll Taxes (FICA)	3,367	3,701	2,118	3,665	3,848
142	Health Insurance	7,231	7,778	4,957	7,465	7,896
146	Workmans Comp Insurance	1,707	1,710	1,710	1,710	1,710
147	Unemployment Taxes	28	100	-	-	100
241	Electricity	4,050	4,600	2,470	4,100	4,100
242	Water	303	400	225	450	475
245	Internet & Phone	405	450	213	375	1,300
250	Professional Services				4,333	13,000
254	Mowing	1,555	1,500	348	500	-
260	Maintenance	6,009	8,000	1,635	5,000	10,500
295	Trash Pickup	900	1,000	675	900	950
299	Miscellaneous	514	1,000	24	500	750
300	Supplies	3,985	1,250	1,468	1,250	2,000
312	Equipment	741	1,500	2,765	1,500	1,500
320	Concessions	250	4,000	462	2,000	2,000
331	Fuel	-	1,000	-		1,500
510	Insurance	2,000	3,486	3,103	3,103	3,200
562	Tech - Annual Maintenance					335
572	Ballpark Fence Banners	846	800	-	-	-
583	Events - Fall	11,448	12,000	12,059	12,059	12,000
584	Events - Winter	5,323	8,000	5,720	5,669	6,000
585	Events - Spring/Summer	1,402	7,000	1,680	2,680	2,500
<b>Total Parks and Recreation</b>		<b>\$ 100,138</b>	<b>\$ 121,541</b>	<b>\$ 72,834</b>	<b>\$ 108,653</b>	<b>\$ 129,638</b>

CITY OF EAGLEVILLE, TENNESSEE  
GENERAL FUND - TRANSFERS TO OTHER FUNDS

	2023-2024 Actual	2024-2025 Budget	2024-2025 Year-to-Date	2024-2025 Projected	2025-2026 Proposed
<b>51000 Transfers to Other Funds</b>					
51621 Transfer to State Street Aid	\$ 120,000	\$ 50,000	25,000	\$ 50,000	\$ 50,000
51640 Transfer to Capital Projects Fund	134,350	-	-	166,672	-
51630 Transfer to Debt Service Fund	232,000	184,000	92,000	239,000	204,000
<b>Total Transfers</b>	<b>\$ 486,350</b>	<b>\$ 234,000</b>	<b>\$ 117,000</b>	<b>\$ 455,672</b>	<b>\$ 254,000</b>



**CITY OF EAGLEVILLE, TENNESSEE  
PROPERTY TAX CALCULATIONS**

Total Assessed Value (from Rutherford County Assessor)	\$ 51,211,860
Adopted Tax Rate (per \$100 Assessed Value)	0.4051
Historical Collection Rate (Year 1)	97.0%
Tax Levy	\$ 207,459
<b>Estimated Collections (FY 2026)</b>	<b>\$ 201,235</b>

**CITY OF EAGLEVILLE, TENNESSEE**  
**LOCAL SALES TAX COLLECTION TRENDS**

<u>HISTORIC FISCAL YEAR</u>	<u>AMOUNT</u>	<u>Increase (Decrease)</u>	<u>% Change Incr/(Decr)</u>	<u>FISCAL YEAR 2025 COLLECTIONS</u>	<u>AMOUNT</u>	<u>CUMULATIVE TOTAL</u>	<u>FY 2024 Collections YTD</u>	<u>Incr/(Decr) Previous FY</u>	<u>% Change Incr/(Decr)</u>
2019 (actual)	\$ 653,962			July (actual)	\$ 91,865	\$ 91,865			
2020 (actual)	614,690	\$ (39,272)	-6.01%	August (actual)	98,126	189,991			
2021 (actual)	1,002,854	388,164	63.15%	September (actual)	99,016	289,007			
2022 (actual)	1,513,221	510,367	50.89%	October (actual)	88,555	377,562			
2023 (actual)	1,099,544	(413,677)	-27.34%	November (actual)	114,655	492,217			
2024 (actual)	1,095,800	(3,744)	-0.34%	December (actual)	96,249	588,466			
2025 (projected)	1,112,000	16,200	1.48%	January (actual)	94,418	682,884			
2026 (proposed)	1,112,000	-	0.00%	February (actual)	71,047	753,931	\$ 729,168	\$ 24,763	3.3%
				March (projected)	90,000	843,931			
				April (projected)	85,000	928,931			
				May (projected)	94,000	1,022,931			
				June (projected)	89,000	1,111,931			
				<b>TOTAL</b>	<b>\$ 1,111,931</b>				
				<b>Round to:</b>	<b>\$1,112,000</b>				

**NOTE: State Sales Tax Collections Year to Date Are Up 5.7% From Previous Year.**

**CITY OF EAGLEVILLE, TENNESSEE  
STATE STREET AID FUND**

121 STATE STREET AID		2023-2024 Actual	2024-2025 Budget	2024-2025 Year-to-Date	2024-2025 Projected	2025-2026 Proposed
<b>Revenues</b>						
36100	Interest Income	4,027	4,000	4,883	6,800	4,000
31730	State Gas Tax	28,313	28,300	19,228	28,500	29,000
	<b>Total Revenues</b>	<b>\$ 32,341</b>	<b>\$ 32,300</b>	<b>\$ 24,111</b>	<b>\$ 35,300</b>	<b>\$ 33,000</b>
<b>Expenditures</b>						
43100						
247	Street & Traffic Lights	17,464	17,000	12,459	18,670	18,670
248	Right of Way Mowing	9,800	8,400	2,800	9,500	9,500
254	Engineering	98	3,000	3,393	4,000	4,000
260	Repairs & Maintenance	14,255	7,000	3,011	7,000	7,000
342	Street Signs	1,182	600	193	600	600
510	Insurance	3,000	627	558	558	630
765	Highways/Streets Permit Bond	-	-	100	-	-
900	Capital Outlay	-	184,400	-	-	234,400
	<b>Total Expenditures</b>	<b>\$ 45,798</b>	<b>\$ 221,027</b>	<b>\$ 22,514</b>	<b>\$ 40,328</b>	<b>\$ 274,800</b>
<b>Other Sources</b>						
48500	Transfer from General Fund	50,000	50,000	25,000	50,000	50,000
36969	Special Transfer from General Fund	70,000			-	
	<b>Total Other Sources</b>	<b>120,000</b>	<b>50,000</b>	<b>25,000</b>	<b>50,000</b>	<b>50,000</b>
	<b>Net Change</b>	<b>\$ 106,542</b>	<b>\$ (138,727)</b>	<b>\$ 26,596</b>	<b>\$ 44,972</b>	<b>\$ (191,800)</b>
	<b>Beginning Fund Balance</b>	<b>\$ 172,437</b>	<b>\$ 278,979</b>	<b>\$ 278,979</b>	<b>\$ 278,979</b>	<b>\$ 323,951</b>
	<b>Ending Fund Balance</b>	<b>\$ 278,979</b>	<b>\$ 140,252</b>	<b>\$ 305,575</b>	<b>\$ 323,951</b>	<b>\$ 132,151</b>



**CITY OF EAGLEVILLE, TENNESSEE  
CAPITAL PROJECTS FUND**

<b>310 CAPITAL PROJECTS FUND</b>	<b>2023-2024 Actual</b>	<b>2024-2025 Budget</b>	<b>2024-2025 Year-to-Date</b>	<b>2024-2025 Projected</b>	<b>2025-2026 Proposed</b>
<b>Revenues</b>					
33193 ARPA Grant	2,329		-		
33400 State of Tennessee Grant	16,562	-	-	-	1,200,000
34260 Donations	26,453		-		
Insurance Reimbursement	8,891			-	
36110 Interest Income	13,080	10,000	9,947	12,000	5,000
37220 Interim Tax Exempt Loan	3,962,479	1,605,729	7,541,691	7,541,691	-
<b>Total Revenues</b>	<b>\$ 4,029,794</b>	<b>\$1,615,729</b>	<b>\$ 7,551,637</b>	<b>\$ 7,553,691</b>	<b>\$ 1,205,000</b>
<b>Expenditures</b>					
901 Construction of Public Safety Center (PSC)	3,555,407	1,431,098	1,281,313	1,281,313	-
902 Miscellaneous Public Safety Center Expenses	3,502	25,000	63,779	63,779	-
903 Partial Payoff of Taxable Land Loan	722,200		225,000	225,000	-
903A Principal - PSC Interim Loan			5,688,971	5,688,971	
904 Interest - PSC Taxable Land Loan	12,188	5,625	1,388	1,388	-
905 Interest - PSC Int. Tax-exempt Loan	81,229	154,308	47,286	47,286	-
906 Architectural & Engineering - PSC	57,065	12,561	14,526	14,526	-
907 Furniture - Public Safety Center	23,221	30,000	-	-	-
908 Builders Risk Insurance	2,920		1,064		-
909 Sidewalks - TDOT Multi-Modal & Tap Grants	-	15,000	-	14,500	1,376,500
910 Fire Engine Upgrades	60,000	190,000		197,094	-
911 Fire - Vehicles	9,802	-	-	-	
912 Police - Vehicles/Equipment	63,968	-	-	-	
914 General Government	20,349		-	-	10,000
915 Park Improvements	6,700	12,960	76,298	83,298	
916 Police Vehicle/Equipment	12,594				63,550
917 Fire Equipment	26,061				
918 Demo of Old Buidling/ Parking Lot	-	70,000	-	34,100	35,900
919 Radar Detection Poles Installation					10,280
<b>Total Expenditures</b>	<b>\$ 4,657,206</b>	<b>\$1,946,552</b>	<b>\$ 7,399,625</b>	<b>\$ 7,651,255</b>	<b>\$ 1,496,230</b>
<b>Other Sources</b>					
48500 Transfer from General Fund	134,350	-	-	-	-
36969 Special Transfer from General Fund				166,672	
<b>Total Other Sources</b>	<b>134,350</b>	<b>-</b>	<b>-</b>	<b>166,672</b>	<b>-</b>
<b>Net Change</b>	<b>\$ (493,062)</b>	<b>\$ (330,823)</b>	<b>\$ 152,013</b>	<b>\$ 69,108</b>	<b>\$ (291,230)</b>
<b>Beginning Fund Balance</b>	<b>\$ 749,044</b>	<b>\$ 255,982</b>	<b>\$ 255,982</b>	<b>\$ 255,982</b>	<b>\$ 325,090</b>
<b>Ending Fund Balance</b>	<b>\$ 255,982</b>	<b>\$ (74,841)</b>	<b>\$ 407,995</b>	<b>\$ 325,090</b>	<b>\$ 33,860</b>

CITY OF EAGLEVILLE, TENNESSEE  
DEBT SERVICE FUND

200 DEBT SERVICE FUND		2023-2024 Actual	2024-2025 Budget	2024-2025 Year-to-Date	2024-2025 Projected	2025-2026 Proposed
<b>Revenues</b>						
36100	Interest Income	808	8,000	4,715	8,000	5,000
	<b>Total Revenues</b>	808	8,000	4,715	8,000	5,000
<b>Expenditures</b>						
42200-680	USDA-RD (PSC Loans) - \$4,500,000					170,087
42200-681	USDA-RD (PSC Loan) - \$2,009,600					95,939
42200-219	Emergency Communication Radios	16,371	16,371	16,371	16,371	16,371
	<b>Total Expenditures</b>	\$ 16,371	\$ 16,371	\$ 16,371	\$ 16,371	\$ 282,397
<b>Other Sources</b>						
36961	Transfer from General Fund	152,000	184,000	92,000	184,000	204,000
36969	Special Transfer from General Fund	80,000			55,000	
	<b>Total Other Sources</b>	\$ 232,000	\$ 184,000	\$ 92,000	\$ 239,000	\$ 204,000
	<b>Net Change</b>	\$ 216,437	\$ 175,629	\$ 80,344	\$ 230,629	\$ (73,397)
	<b>Beginning Fund Balance</b>	\$ -	\$ 216,437	\$ 216,437	\$ 216,437	\$ 447,066
	<b>Ending Fund Balance</b>	\$ 216,437	\$ 392,066	\$ 296,782	\$ 447,066	\$ 373,669

**CITY OF EAGLEVILLE, TENNESSEE  
SEWER FUND**

413	SEWER FUND	2023-2024 Actual	2024-2025 Budget	2024-2025 Year-to-Date	2025-2025 Projected	2025-2026 Proposed
	<b>Operating Income</b>					
37120	Utility Income	224,260	215,000	148,563	222,850	224,000
37191	Late Payment Penalties	2,895	2,700	1,771	2,660	2,700
37296	Application Fees	250	500	-	500	7,500
	<b>Total Income</b>	<b>\$ 227,405</b>	<b>\$ 218,200</b>	<b>\$ 150,334</b>	<b>\$ 226,010</b>	<b>\$ 234,200</b>
52200	<b>Operating Expenses</b>					
241	Electrical	12,530	12,500	7,850	12,870	13,000
254	Engineering Services	-	2,000	1,966	3,000	10,000
256	Audit Fees			-	-	2,500
258	Permit Fees	700	700	827	900	1,000
259	Professional Services (Grant)			3,888	3,888	8,000
260	Operation & Maintenance Charges	59,153	59,040	39,445	59,040	60,000
261	Grounds Maintenance	1,000	500	2,820	3,000	3,000
299	Miscellaneous	-	1,000	-	-	1,000
322	Step Inspections	576	2,500	-	1,000	2,500
510	Insurance	6,100	6,100	5,430	5,430	5,500
580	Depreciation	86,505	88,000	57,670	86,505	89,000
800	Bad Debt Write-offs	962	1,000	-	1,000	1,000
	<b>Total Operating Expenses</b>	<b>\$ 167,526</b>	<b>\$ 173,340</b>	<b>\$ 119,897</b>	<b>\$ 176,633</b>	<b>\$ 196,500</b>
	<b>Operating Income (Loss)</b>	<b>\$ 59,879</b>	<b>\$ 44,860</b>	<b>\$ 30,436</b>	<b>\$ 49,377</b>	<b>\$ 37,700</b>
	<b>NON-OPERATING INCOME (EXPENSES)</b>					
36100	Interest Earnings	15,445	12,000	17,915	25,915	25,000
898	Bond Interest	(38,918)	(38,094)	(25,396)	(38,094)	(37,248)
	<b>Total Non-Operating Expenses</b>	<b>\$ (23,473)</b>	<b>\$ (26,094)</b>	<b>\$ (7,481)</b>	<b>\$ (12,179)</b>	<b>\$ (12,248)</b>
	<b>OTHER INCOME</b>					
31021	Grant Revenue	-	175,000	14,000	14,000	161,000
37195	Capital Contributions - Capacity Fees	3,500	7,000	4,000	11,000	150,000
	<b>Total Other Income</b>	<b>\$ 3,500</b>	<b>\$ 182,000</b>	<b>\$ 18,000</b>	<b>\$ 25,000</b>	<b>\$ 311,000</b>
	<b>Net Change</b>	<b>\$ 39,906</b>	<b>\$ 200,766</b>	<b>\$ 40,955</b>	<b>\$ 62,198</b>	<b>\$ 336,452</b>
	<b>Beginning Net Position</b>	<b>\$ 2,298,805</b>	<b>\$ 2,338,711</b>	<b>\$ 2,338,711</b>	<b>\$ 2,338,711</b>	<b>\$ 2,400,908</b>
	<b>Ending Net Position</b>	<b>\$ 2,338,711</b>	<b>\$ 2,539,477</b>	<b>\$ 2,379,666</b>	<b>\$ 2,400,908</b>	<b>\$ 2,737,360</b>



**CITY OF EAGLEVILLE, TENNESSEE  
PERSONNEL SCHEDULE**

	2023-2024 Actual	2024-2025 Budget	2025-2026 Proposed
<b>General Government</b>			
City Manager	1	1	1
City Recorder	1	1	1
City Clerk	1	1	1
subtotal	3	3	3
<b>Police Department</b>			
Police Chief	1	1	1
Police Sargent	1	1	
Police Officer	2	2	3
subtotal	4	4	4
<b>Fire Department</b>			
Fire Chief	1	1	1
Fire Fighter	3	3	3
subtotal	4	4	4
<b>Parks &amp; Recreation Dept</b>			
Park & Recreation Director	1	1	1
subtotal	1	1	1
<b>Total Full-Time Employees</b>	12	12	12



## Required Budget Submission Worksheet

The following tables prompt for basic information central to our Office's review and analysis of your budget. This worksheet is required for all budget submissions.

Enter Entity Name → **City of Eagleville, Tennessee**

Enter Budget Year → **2025-2026**

### Beginning Fund and Cash Balances

- Enter the name of all budgeted funds.
- Enter estimated amounts for the beginning of the budget year (as of July 1).
- Additional space, if needed, is provided on the next page.

Fund Name	Beginning Fund Balance (Net Position)	Beginning Cash
General Fund	\$ 2,135,002	\$ 2,020,499
State Street Aid Fund	\$ 323,951	\$ 324,365
Capital Projects Fund	\$ 325,090	\$ 543,013
Debt Service Fund	\$ 447,066	\$ 430,695
Sewer Fund	\$ 2,400,908	\$ 766,114

### Debt Information

If you answer "Yes" to either question 2 or 4, you will need to complete additional schedules.

	Yes	No	N/A
1. Does your local government have debt?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
2. Any new debt issued during the current fiscal year or planned to issue in the upcoming fiscal year?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
3. If you answered "Yes" to question number 2 above, complete <b>Debt Schedule A.</b>	<input checked="" type="checkbox"/>		<input type="checkbox"/>
4. Has any debt been paid off early (before final maturity) during the current fiscal year?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. If you answered "Yes" to question number 4 above, complete <b>Debt Schedule B.</b>	<input checked="" type="checkbox"/>		<input type="checkbox"/>
6. All debt payments due in the upcoming fiscal year have been budgeted in the correct funds.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

<b>Debt Schedule A</b>
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Identify New or Planned Debt
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[illegible]



## Debt Schedule B

Identify Debt Paid off Early (before Final Maturity)

[illegible]