



EAGLEVILLE CITY COUNCIL PUBLIC HEARING

Eagleville City Hall
Thursday, May 22, 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) MAYOR AND COUNCIL PRESENTATIONS
- 4) PUBLIC HEARING
 - a. ORDINANCE 2025-002 DELETING ORDINANCE 2023-007, 2017-001, 2015-05, AND 2014-08, RATES AND FEES FOR SANITARY SEWER SERVICE AND REPLACING WITH ORDINANCE 2025-002
 - b. 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
- 5) ADJOURNMENT

Item 4a Ordinance 2025-002 – Sewer Rates & Fees

ORDINANCE NO. 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

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

Section 1. Rates

- (a) The rates for sanitary sewer service, computed monthly, are as follows:

	Water Meter Size (inch)				
	1" or less	1.5"	2"	3"	4" or more
Customer Charge (Minimum bill):	\$28.00	\$56.00	\$168.00	\$392.00	\$756.00
Each 1,000 gallons and portion thereof	\$8.25	\$8.25	\$8.25	\$8.25	\$8.25

- (b) Bills must be paid on or before the due date, otherwise a ten percent (10%) penalty will be added. Failure to receive a bill will not release the customer from his/her payment obligation.
- (c) A leak that is documented by the customer to the potable water supplier and is determined eligible for a leak credit may be eligible for a similar credit for the consumption portion of the sewer bill. Such adjustment(s) shall be considered by the City Manager according to policy.
- (d) If a meter fails to register properly, or if a meter is removed to be tested or repaired; the city shall render an estimated bill based on the best information available.
- (e) No flow shall run through the City's STEP system without being billed according to usage.

Section 2. Billing

The following fees shall be charged for sanitary sewer service:

- Application/Connection Fee \$500.00
- Capacity Fee: (Residential) \$5000 per Single Family Residence
- Capacity Fee: (Comm/Indus) \$5000 per REU Usage Per REU Chart
- Capacity Evaluation Fee \$300.00 (as needed)

In determining capacity for Commercial and Industrial uses, the City Manager and if requested by the City Manager, the City Engineer will review and approve total daily flow rate as presented by applicant, which will then determine the Capacity Fee. Typical Wastewater Flow Rates Chart is attached and will be used as a guide (Attachment A).

Application, Capacity and Capacity Evaluation Fees shall be paid at the time of issuance of the Building Permit.

Section 3. Waivers, Exemptions, Reductions

- (a) Full Rate Exemption: The City recognizes that certain properties are unbuildable due to the size or use of the property. Such properties may be exempt from any sewer fees by the City Council on a case-by-case basis or categorically as may be deemed appropriate. With the right to waive or exempt certain properties or groups of properties also remains the right to reverse such decision if/when conditions change regarding development potential of such a property.
- (b) Special Development Consideration: The Council reserves the right to consider proposals and negotiate alternate arrangements relative to the capacity fee in considering special residential, commercial, or industrial developments, the terms of which shall be approved by resolution of the Council. In cases requiring a Sewer Development Agreement, fees established in such agreements shall supersede those listed herein where the two may conflict.
- (c) Irrigation reduction: A reduction may be applied where a customer has used water to irrigate, or in other outdoor applications not already described herein, where the water is not deposited into the STEP system. Such a reduction must be requested to the city in writing no more than 60-days following the use requested for reduction. Eligibility for a reduction will be determined in the following manner: water use must be more than two-times the winter month average (November through March), adjusted by removing the high and low months and adding 20%. Such a reduction may be applied for no more than twice in any given year.

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

APPROVED AS TO FORM:

Chad Leeman, Mayor Tennessee

Stephen Aymett, City Attorney

Attest: _____
Christina Rivas, City Recorder

1st Reading _____

2nd Reading _____

Attachment A
Typical Wastewater Flow Rates from Institutional Sources

<u>Facility</u>	<u>Unit</u>	<u>Flow, Gallons/Unit/Day</u>	
		<u>Range</u>	<u>Typical</u>
Assembly Hall	Seat	2-4	3
Hospital, Medical	Bed	125-240	165
	Employee	5-15	10
Hospital, Mental	Bed	75-140	100
	Employee	5-15	10
Prison	Inmate	80-150	120
	Employee	5-15	10
Rest Home	Resident	50-120	90
	Employee	5-15	10
School, day only			
With cafeteria, gym, showers	Student	15-30	25
With cafeteria only	Student	10-20	15
Without cafeteria, gym or showers	Student	5-17	11
School, boarding	Student	50-100	75

Typical Wastewater Flow Rates from Multi-Family and Commercial Sources

<u>Facility</u>	<u>Unit</u>	<u>Flow, Gallons/Unit/Day</u>	
		<u>Range</u>	<u>Typical</u>
Airport	Passenger	2-4	3
Apartment House	Person	40-60	50
Apartment, Resort	Person	50-70	60
Automobile Service Station	Vehicle Served	8-15	12
	Employee	9-15	13
Bar	Customer	1-5	3
	Employee	10-16	13
Boarding House	Person	25-60	40
Bowling Alley	Alley	150-250	200
Cabin –resort	Person	8-50	40
Cafeteria	Customer	1-3	2
	Employee	8-12	10

<u>Facility</u>	<u>Unit</u>	<u>Flow, Gallons/Unit/Day</u>	
		<u>Range</u>	<u>Typical</u>
Camps:			
Pioneer Type	Person	15-30	25
Children's, with toilet/bath	Person	35-50	45
Day, with meals	Person	10-20	15
Day, no meals	Person	10-15	13
Luxury, private bath	Person	75-100	90
Trailer Camp	Person	75-125	125
Campground Developed	Person	20-40	30
Cocktail Lounge	Seat	12-25	20
Coffee Shop	Customer	4-8	6
	Employee	8-12	10
Country Club	Guests on Site	60-130	100
	Employee	10-15	13
Department Store	Toilet Room	400-600	500
	Employee	8-15	10
Dining Hall	Meal Served	4-10	7
Dormitory/Bunkhouse	Person	20-50	40
Fairground	Visitor	1-2	2
Hotel	Guest	40-60	50
	Employee	8-13	10
Industrial Bldg. (Sanitary Only)	Employee	7-16	13
Laundromat (self-service)	Machine	450-650	550
	Wash	45-55	50
Office	Employee	7-16	13
Public Restroom	User	3-6	5
Public Park w/Flush Toilets	Visitor	5-10	8
Restaurant			
Conventional	Customer	8-10	9
Short Order/Drive Through	Customer	3-8	6
Bar/Cocktail Lounge	Customer	2-4	3
Shopping Center	Employee	7-13	10
	Parking Space	1-3	2

<u>Facility</u>	<u>Unit</u>	<u>Flow, Gallons/Unit/Day</u>	
		Range	Typical
Store, resort	Customer	1-4	3
	Employee	8-12	10
Swimming Pool	Customer	5-12	10
	Employee	8-12	10
Theater	Seat	2-4	3
Visitor Center	Visitor	4-8	5

Once a total daily flow rate is determined, it is to be converted into a Residential Equivalency Unit (REU) by dividing the total daily flow rate by 300 (1 REU equals 300 gallons per day).

The capacity fee will then be determined by multiplying the calculated REUs (or portion thereof) by the currently adopted capacity fee per REU.

Item 4b Ordinance 2025-005 – Budget FY 2025-2026

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



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
Total Revenues and Other Financing Sources	\$ 1,856,063	\$ 1,844,784	\$ 1,901,871
Appropriations			
Expenditures			
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
Total Appropriations	\$ 1,781,054	\$ 1,939,254	\$ 1,901,215
Change in Fund Balance	\$ 75,009	\$ (94,470)	\$ 656
Beginning Fund Balance	\$ 2,154,463	\$ 2,229,472	\$ 2,135,002
Ending Fund Balance	\$ 2,229,472	\$ 2,135,002	\$ 2,135,658
Ending Fund Balance as % of Appropriations	125%	110%	112%

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
Total Revenues and Other Financing Sources	\$ 152,340	\$ 85,300	\$ 83,000
Appropriations			
Expenditures			
Street expenditures	\$ 45,798	\$ 40,328	\$ 40,400
Capital outlay	-	-	234,400
Total Appropriations	\$ 45,798	\$ 40,328	\$ 274,800
Change in Fund Balance	\$ 106,542	\$ 44,972	\$ (191,800)
Beginning Fund Balance	\$ 172,437	\$ 278,979	\$ 323,951
Ending Fund Balance	\$ 278,979	\$ 323,951	\$ 132,151
Ending Fund Balance as % of Appropriations	609%	803%	48%

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
Total Revenues and Other Financing Sources	\$ 4,164,144	\$ 7,720,363	\$ 1,205,000
Appropriations			
Expenditures			
Debt service	\$ 815,617	\$ 5,962,645	\$ -
Capital outlay	3,841,589	1,688,610	1,496,230
Total Appropriations	\$ 4,657,206	\$ 7,651,255	\$ 1,496,230
Change in Fund Balance	\$ (493,062)	\$ 69,108	\$ (291,230)
Beginning Fund Balance	\$ 749,044	\$ 255,982	\$ 325,090
Ending Fund Balance	\$ 255,982	\$ 325,090	\$ 33,860
Ending Fund Balance as % of Appropriations	0%	4%	2%

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
Total Revenues and Other Financing Sources	\$ 232,808	\$ 247,000	\$ 209,000
Appropriations			
Expenditures			
Debt service	\$ 16,371	\$ 16,371	\$ 282,397
Total Appropriations	\$ 16,371	\$ 16,371	\$ 282,397
Change in Fund Balance	\$ 216,437	\$ 230,629	\$ (73,397)
Beginning Fund Balance	\$ -	\$ 216,437	\$ 447,066
Ending Fund Balance	\$ 216,437	\$ 447,066	\$ 373,669
Ending Fund Balance as % of Appropriations	0%	2731%	132%

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
Net Operating Income (Expense)	\$ 59,879	\$ 49,376	\$ 37,700
Net Nonoperating Revenues (Expenses)	\$ (19,973)	\$ 12,821	\$ 298,752
Change in Net Position	\$ 39,906	\$ 62,197	\$ 336,452
Change in Net Position	\$ 39,906	\$ 62,197	\$ 336,452
Estimated Beginning Net Position	\$ 2,298,805	\$ 2,338,711	\$ 2,400,908
Estimated Ending Net Position	\$ 2,338,711	\$ 2,400,908	\$ 2,737,360
Ending Net Position as % of Expenses	1396%	1359%	1393%

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 Ald 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 § 6-56-205 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:

Stephen Aymett, City Attorney

Budget Summary
FY 2026

City of Eagleville, Tennessee

All Funds	Estimated Beginning Cash July 1	Interfund Loan		Total	Expenditures *(exclude depreciation for enterprise funds)	Transfers-Out	Total	Increase or (use) of Cash Balance	Estimated Ending Cash June 30	Ending Cash as a Percent of Expenditures
		Revenues	Repayment							
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	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	\$ -	\$ 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	Expenses **(exclude capital projects and debt 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	Estimated Ending Fund Balance June 30
General Fund	\$ 2,135,002	\$ 2,135,002
State Street Aid	322,951	322,951
Capital Projects	325,090	325,090
Debt Service	447,066	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		FY 2026 Budgeted Annual Debt Service			Detailed Budget Page Number
					Principal	Outstanding at 06/30/25	Principal	Interest	Total	
Debt Service	Capital Outlay Note	Ratios	\$ 163,710	\$ -	\$ -	\$ 81,855	\$ 16,371	\$ -	\$ 16,371	21
			Total Debt Service Fund		\$ 163,710	\$ -	\$ 81,855	\$ 16,371	\$ -	
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
Total Capital Projects Fund			\$ 6,509,400	\$ -	\$ -	\$ 6,509,400	\$ 97,553	\$ 168,473	\$ 266,026	
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
Total Sewer Fund			\$ 1,792,000	\$ -	\$ -	\$ 1,493,256	\$ 33,984	\$ 37,248	\$ 71,232	
Total Outstanding Debt for the Municipality			\$ 8,465,110	\$ -	\$ -	\$ 8,084,511	\$ 147,908	\$ 205,721	\$ 353,629	

**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
GENERAL FUND					
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
Net Change	\$ 75,009	\$ 1,592	\$ 269,826	\$ (94,470)	\$ 656
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
STATE STREET AID FUND					
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
Net Change	\$ 106,542	\$ (138,727)	\$ 26,596	\$ 44,972	\$ (191,800)
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
CAPITAL PROJECTS FUND					
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	-
Net Change	\$ (493,062)	\$ (330,823)	\$ 152,013	\$ 69,108	\$ (291,230)
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
DEBT SERVICE FUND					
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
Net Change	\$ 216,437	\$ 175,629	\$ 80,344	\$ 230,629	\$ (73,397)
Fund Balance (Beginning)	\$ -	\$ 216,437	\$ 216,437	\$ 216,437	\$ 447,066
Fund Balance (Ending)	\$ 216,437	\$ 392,066	\$ 296,782	\$ 447,066	\$ 373,669
SEWER FUND					
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
Net Change	\$ 39,906	\$ 200,766	\$ 40,955	\$ 62,198	\$ 336,452
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

	BUDGET FY 2025	PROPOSED FY 2026	INCREASE	% UP
EXPENDITURES (TOTAL)	\$ 1,806,844	\$ 1,901,214	\$ 94,370	5.2%
EXPENDITURES BY DEPARTMENTS				
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%
TOTAL	\$ 1,806,844	\$ 1,901,214	\$ 94,370	5.2%
EXPENDITURES BY MAJOR CATEGORY				
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%
TOTAL	\$ 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>
TOTAL	\$ 1,901,214	100.0%

CITY OF EAGLEVILLE, TENNESSEE
GENERAL FUND - SUMMARY

	2023-2024 Actual	2024-2025 Budget	2024-2025 Year-to-Date	2024-2025 Projected	2025-2026 Proposed
REVENUES					
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
TOTAL REVENUES	\$1,856,064	\$1,808,436	\$1,263,155	\$ 1,844,783	\$ 1,901,870
EXPENDITURES					
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	-
TOTAL EXPENDITURES	\$1,781,054	\$1,806,844	\$ 993,328	\$ 1,939,253	\$ 1,901,214
NET CHANGE	\$ 75,009	\$ 1,592	\$ 269,826	\$ (94,470)	\$ 656
FUND BALANCE					
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
	Local Taxes					
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
	Total Local Taxes	\$ 1,442,592	\$ 1,394,298	\$ 1,003,766	\$ 1,457,735	\$ 1,458,935
	Licenses, Fees & Permits					
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
	Total Licenses, Fees and Permits	\$ 16,860	\$ 20,860	\$ 24,912	\$ 34,660	\$ 43,200
	Intergovernmental Revenue					
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 & Modernization		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
	Total Intergovernmental Revenue	\$ 175,779	\$ 173,378	\$ 137,339	\$ 195,544	\$ 196,060
	Parks and Recreation					
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
	Total Charges for Service	\$ 23,455	\$ 22,000	\$ 18,995	\$ 23,225	\$ 23,225
	Fines & Penalties					
35110	City Court Fines and Costs	39,438	70,000	9,933	20,000	46,000
	Total Fines & Penalties	\$ 39,438	\$ 70,000	\$ 9,933	\$ 20,000	\$ 46,000
	Other Revenue					
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	Dividends & 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
	Total Other Revenue	\$ 157,940	\$ 127,900	\$ 68,210	\$ 113,619	\$ 134,450
	TOTAL REVENUE	\$ 1,856,064	\$ 1,808,436	\$ 1,263,155	\$ 1,844,783	\$ 1,901,870
	Excess (deficiency) of Revenues to Expend	\$ 75,009	\$ 1,592	\$ 269,826	\$ (94,470)	\$ 656
	Beginning Fund Balance	\$ 2,154,463	\$ 2,229,472	\$ 2,229,472	\$ 2,229,472	\$ 2,135,002
	Ending Fund Balance	\$ 2,229,472	\$ 2,231,065	\$ 2,499,299	\$ 2,135,002	\$ 2,135,658

**CITY OF EAGLEVILLE, TENNESSEE
GENERAL GOVERNMENT - EXPENDITURES**

	2023-2024 Actual	2024-2025 Budget	2024-2025 Year-to-Date	2024-2025 Projected	2025-2026 Proposed
41000 General Government					
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	-
			-	-	
Total General Government	\$ 541,145	\$ 567,424	\$ 382,758	\$ 599,739	\$ 586,211

CITY OF EAGLEVILLE, TENNESSEE
POLICE DEPARTMENT - EXPENDITURES

		2023-2024	2024-2025	2024-2025	2024-2025	2025-2026
		Actual	Budget	Year-to-Date	Projected	Proposed
42100	Police Department					
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
Total Police Department		\$ 249,990	\$ 396,114	\$ 163,581	\$ 304,283	\$ 409,490

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

	2023-2024 Actual	2024-2025 Budget	2024-2025 Year-to-Date	2024-2025 Projected	2025-2026 Proposed
42200 Fire Department					
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	-
Total Fire Department	\$ 403,431	\$ 487,765	\$ 257,156	\$ 470,907	\$ 521,876

CITY OF EAGLEVILLE, TENNESSEE
PARKS RECREATION DEPARTMENT

		2023-2024 Actual	2024-2025 Budget	2024-2025 Year-to-Date	2024-2025 Projected	2025-2026 Proposed
44400	Parks and Recreation					
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
Total Parks and Recreation		\$ 100,138	\$ 121,541	\$ 72,834	\$ 108,653	\$ 129,638

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
51000 Transfers to Other Funds					
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
Total Transfers	\$ 486,350	\$ 234,000	\$ 117,000	\$ 455,672	\$ 254,000

**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
Estimated Collections (FY 2026)	\$ 201,235

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			
				TOTAL	\$ 1,111,931				
				Round to:	\$1,112,000				

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
	Revenues					
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
	Total Revenues	\$ 32,341	\$ 32,300	\$ 24,111	\$ 35,300	\$ 33,000
43100	Expenditures					
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
	Total Expenditures	\$ 45,798	\$ 221,027	\$ 22,514	\$ 40,328	\$ 274,800
	Other Sources					
48500	Transfer from General Fund	50,000	50,000	25,000	50,000	50,000
36969	Special Transfer from General Fund	70,000			-	
	Total Other Sources	120,000	50,000	25,000	50,000	50,000
	Net Change	\$ 106,542	\$ (138,727)	\$ 26,596	\$ 44,972	\$ (191,800)
	Beginning Fund Balance	\$ 172,437	\$ 278,979	\$ 278,979	\$ 278,979	\$ 323,951
	Ending Fund Balance	\$ 278,979	\$ 140,252	\$ 305,575	\$ 323,951	\$ 132,151

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

310	CAPITAL PROJECTS FUND	2023-2024 Actual	2024-2025 Budget	2024-2025 Year-to-Date	2024-2025 Projected	2025-2026 Proposed
	Revenues					
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	-
	Total Revenues	\$ 4,029,794	\$1,615,729	\$ 7,551,637	\$ 7,553,691	\$ 1,205,000
	Expenditures					
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
	Total Expenditures	\$ 4,657,206	\$1,946,552	\$ 7,399,625	\$ 7,651,255	\$ 1,496,230
	Other Sources					
48500	Transfer from General Fund	134,350	-	-	-	-
36969	Special Transfer from General Fund				166,672	
	Total Other Sources	134,350	-	-	166,672	-
	Net Change	\$ (493,062)	\$ (330,823)	\$ 152,013	\$ 69,108	\$ (291,230)
	Beginning Fund Balance	\$ 749,044	\$ 255,982	\$ 255,982	\$ 255,982	\$ 325,090
	Ending Fund Balance	\$ 255,982	\$ (74,841)	\$ 407,995	\$ 325,090	\$ 33,860

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
	Revenues					
36100	Interest Income	808	8,000	4,715	8,000	5,000
	Total Revenues	808	8,000	4,715	8,000	5,000
	Expenditures					
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
	Total Expenditures	\$ 16,371	\$ 16,371	\$ 16,371	\$ 16,371	\$ 282,397
	Other Sources					
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	
	Total Other Sources	\$ 232,000	\$ 184,000	\$ 92,000	\$ 239,000	\$ 204,000
	Net Change	\$ 216,437	\$ 175,629	\$ 80,344	\$ 230,629	\$ (73,397)
	Beginning Fund Balance	\$ -	\$ 216,437	\$ 216,437	\$ 216,437	\$ 447,066
	Ending Fund Balance	\$ 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
	Operating Income					
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
	Total Income	\$ 227,405	\$ 218,200	\$ 150,334	\$ 226,010	\$ 234,200
52200	Operating Expenses					
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
	Total 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)					
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)
	Total Non-Operating Expenses	\$ (23,473)	\$ (26,094)	\$ (7,481)	\$ (12,179)	\$ (12,248)
	OTHER INCOME					
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
	Total Other Income	\$ 3,500	\$ 182,000	\$ 18,000	\$ 25,000	\$ 311,000
	Net Change	\$ 39,906	\$ 200,766	\$ 40,955	\$ 62,198	\$ 336,452
	Beginning Net Position	\$ 2,298,805	\$ 2,338,711	\$ 2,338,711	\$ 2,338,711	\$ 2,400,908
	Ending Net Position	\$ 2,338,711	\$ 2,539,477	\$ 2,379,666	\$ 2,400,908	\$ 2,737,360

**CITY OF EAGLEVILLE, TENNESSEE
PERSONNEL SCHEDULE**

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

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 Debt Schedule A.	<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 Debt Schedule 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"/>

Debt Schedule A

Identify New or Planned Debt

[illegible]

Debt Schedule B

Identify Debt Paid off Early (before Final Maturity)

[illegible]