



PROPOSED BUDGET – FISCAL YEAR 2020-2021

Amended: May 25, 2020

Town of Nashville FY 2020-2021 Budget Process

- 1/23/2020: Council Retreat to determine Priorities & Vision
- 2/21/2020: Departmental Requests due to Finance
- 3/3/2020-3/6/2020: Town Manager, Finance Director & HR Director meet with each Department Head to discuss Budget Requests
- 3/6/2020-4/1/2020: Management develops the Proposed Budget
- 3/27/2020: All final items due to Finance
- 3/30/2020: Finance Director presents Proposed Fee Changes to Council
- 4/1/2020-4/6/2020: Management Finalizes Budget
- 4/7/2020: Town Manager & Finance Director deliver & present Proposed Budget to Council
- 5/12 & 5/19/2020: Budget Work Sessions
- 6/2/2020: Public Hearing
- 6/4/2020: Council votes to adopt budget and fee schedule

What's In the FY 2020-21 Budget Manual?

- Comprehensive information supplementing this presentation
- Please view the pages referenced throughout this presentation for more details.
- Numbered Table of Contents, Labeled Tabbed Sections

Requested Budget vs. Recommended Budget FY 2020-21 – All Funds

Requested Budget – All Funds	\$13,577,762
Recommended Budget – All Funds	\$12,499,571
Total Reduction – All Funds	\$1,078,191

See Proposed Line Item Budget tab

FY 2020-21 Recommended Budget vs. FY 2019-20 Approved Budget – All Funds

FY 2019-20 Original Budget	\$10,346,004
FY 2019 Amended Budget	\$12,699,602
FY 2020-21 Recommended Budget	\$12,499,571
Difference FY 2020-21 Recommended vs. FY 2019-20 Original	\$2,153,567
Difference FY 2020-21 Recommended vs. FY 2019-20 Amended	(\$200,031)

See Page 17

Current Year Budget Update – General Fund

FY 2019-20 Original Fund Balance Appropriation	\$120,000
FY 2019-20 Amended Fund Balance Appropriation	\$588,669
FY 2019-20 Projected Actual Appropriation*	\$208,669
FY 2019-20 Projected Ending Total Fund Balance*	\$5,172,354

BA # 1: \$12,300 Chipper Repair

BA # 3: \$70,000 Police Software

BA # 7: \$15,200 Police Vehicle Repairs & Equipment Purchases

BA # 11: \$13,700 Cemetery Outbuilding

BA # 13: \$4,953 Forestry Grant not awarded

BA # 15: \$33,482 (Non-cash) Reimbursement to Enterprise Fund

BA # 16: \$319,034 (Non-cash) Transfer to Capital Reserve Fund

See Fund Balance tab

Current Year Budget Update – Enterprise Fund

FY 2019-20 Original Net Position Appropriation	\$0
FY 2019-20 Amended Net Position Appropriation	\$1,417,279
FY 2019-20 Projected Actual Appropriation*	\$1,021,173
FY 2019-20 Projected Ending Total Net Position*	\$9,066,253

BA # 2: \$200,000 Aviation Lift Station Project

BA # 12: \$6,455 Distribute COLA

BA # 13: \$2,000 Water & Sewer Safety

BA # 15: \$1,208,826 (Non-cash) Reimbursement to Capital Project Funds

See Fund Balance tab

Proposed Budget by Fund FY 2020-21

TOTAL GENERAL FUND	\$ 7,250,779
TOTAL MSD FUND	\$ 39,000
TOTAL CAP. RESERVE GEN. FUND	\$ 459,554
TOTAL CAP. RESERVE ENT. FUND	\$ 312,000
TOTAL WATER & SEWER FUND	\$ 4,338,238
TOTAL FIRE STATION II FUND	\$ 100,000
<u>TOTAL BUDGET</u>	<u>\$ 12,499,571</u>

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Budget Comparison by Fund – FY 2020-21 Recommended Vs. FY 2019-20

	<u>FY 2019-2020</u>		<u>FY 2019-2020</u>		<u>FY 2020-2021</u>		<u>DIFFERENCE</u>		<u>DIFFERENCE</u>	
<u>FUND</u>	<u>BUDGET ORDINANCE</u>	<u>AMENDED BUDGET</u>	<u>AMENDED BUDGET</u>	<u>PROPOSED BUDGET</u>	<u>PROPOSED BUDGET</u>	<u>ORIGINAL TO PROPOSED</u>	<u>ORIGINAL TO PROPOSED</u>	<u>AMENDED TO PROPOSED</u>	<u>AMENDED TO PROPOSED</u>	<u>AMENDED TO PROPOSED</u>
GENERAL	\$ 6,002,004	\$ 6,575,907	\$ 6,575,907	\$ 7,250,779	\$ 7,250,779	\$ 1,248,775	\$ 1,248,775	\$ 674,872	\$ 674,872	\$ 674,872
MSD	\$ 32,000	\$ 41,900	\$ 41,900	\$ 39,000	\$ 39,000	\$ 7,000	\$ 7,000	\$ (2,900)	\$ (2,900)	\$ (2,900)
ENTERPRISE	\$ 4,018,000	\$ 5,468,761	\$ 5,468,761	\$ 4,338,238	\$ 4,338,238	\$ 320,238	\$ 320,238	\$ (1,130,523)	\$ (1,130,523)	\$ (1,130,523)
CAP. RESERVE-GENERAL	\$ 214,150	\$ 533,184	\$ 533,184	\$ 459,554	\$ 459,554	\$ 214,850	\$ 214,850	\$ (104,184)	\$ (104,184)	\$ (104,184)
CAP. RESERVE-ENTERPRISE	\$ 79,850	\$ 79,850	\$ 79,850	\$ 312,000	\$ 312,000	\$ 232,150	\$ 232,150	\$ 232,150	\$ 232,150	\$ 232,150
CAP. PROJ.	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
TOTALS	\$ 10,346,004	\$ 12,699,602	\$ 12,699,602	\$ 12,499,571	\$ 12,499,571	\$ 2,153,567	\$ 2,153,567	\$ (200,031)	\$ (200,031)	\$ (200,031)

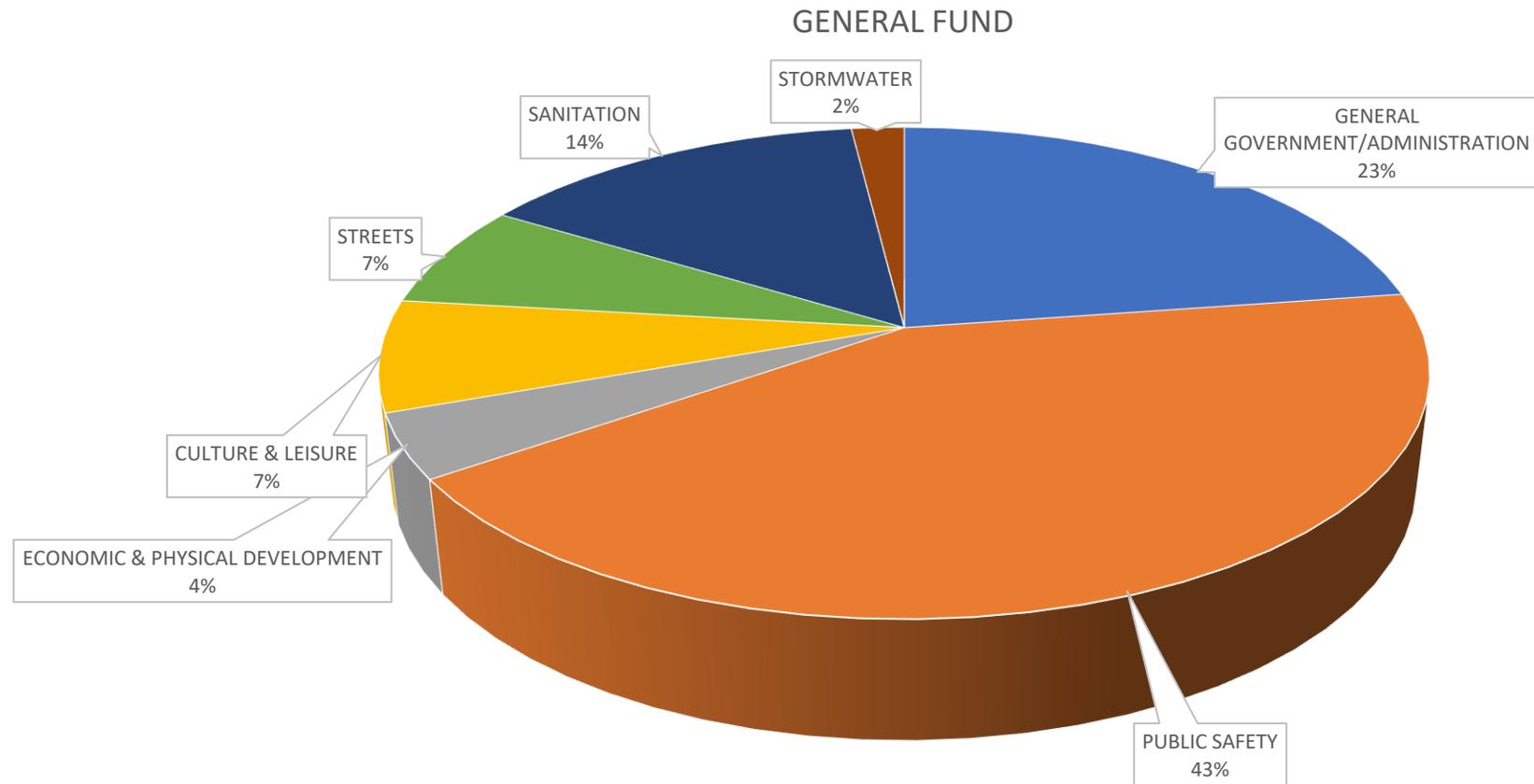
General Fund Proposed Total Dollars vs. Town Dollars FY 2020-21

Total Dollars	Town Dollars	Difference
\$ 7,250,779	\$ 5,130,969	\$ 2,119,810

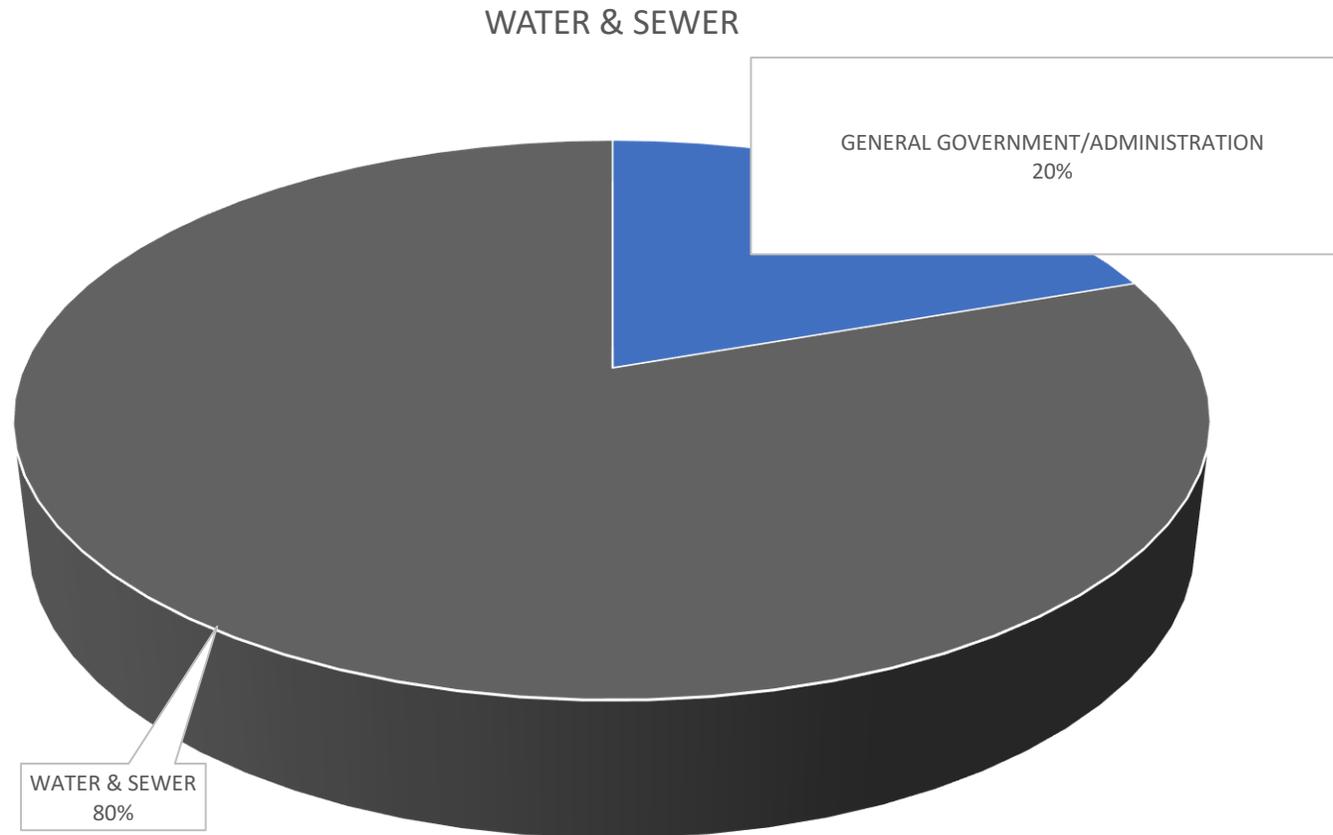
General Fund Total vs. Town Dollars



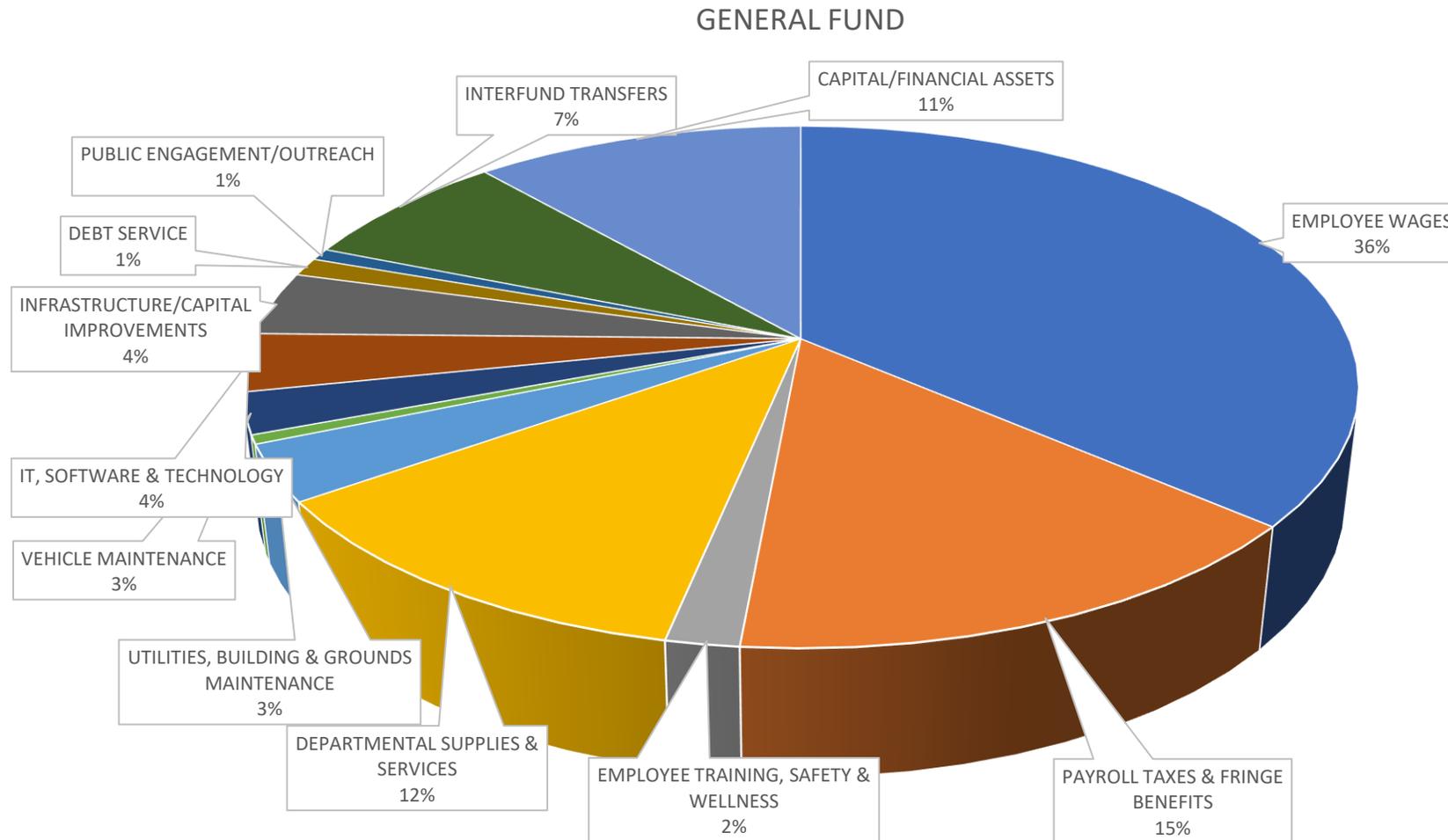
Proposed Funding by Category FY 2020-21 – General Fund



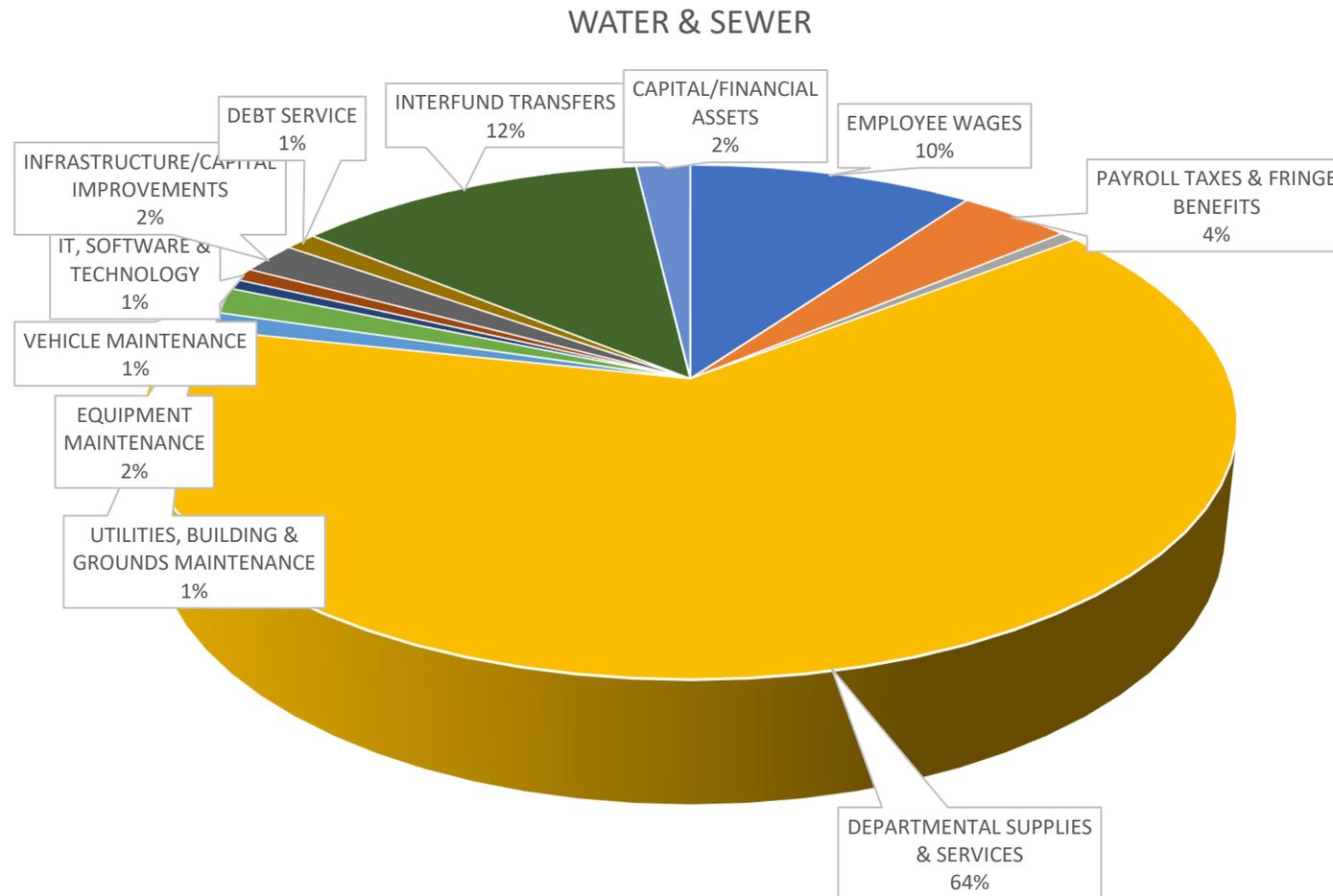
Proposed Funding by Category FY 2020-21 – Enterprise Fund



Proposed General Fund Budget by Expenditure Type FY 2020-21

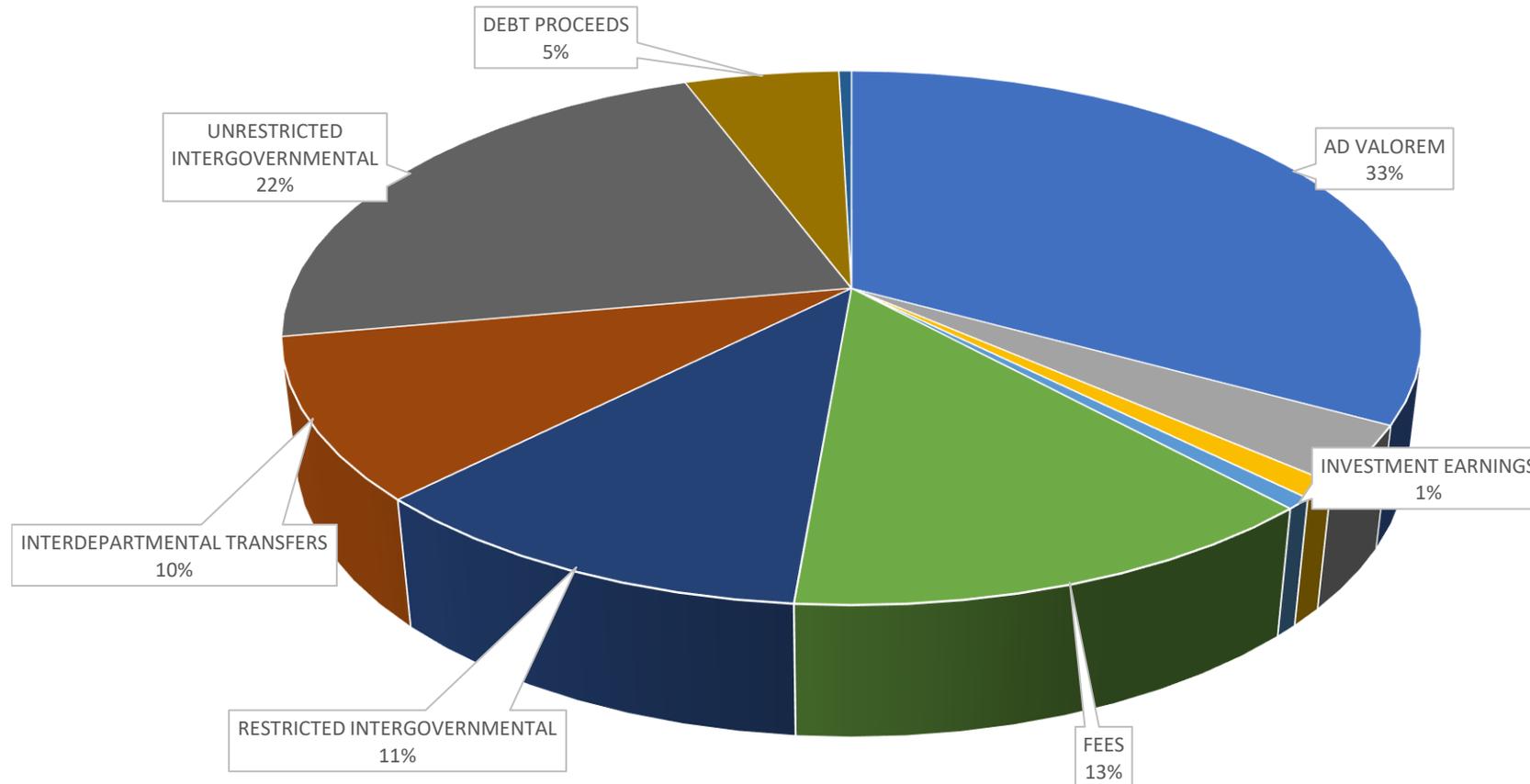


Proposed Enterprise Fund Budget by Expenditure Type FY 2020-21



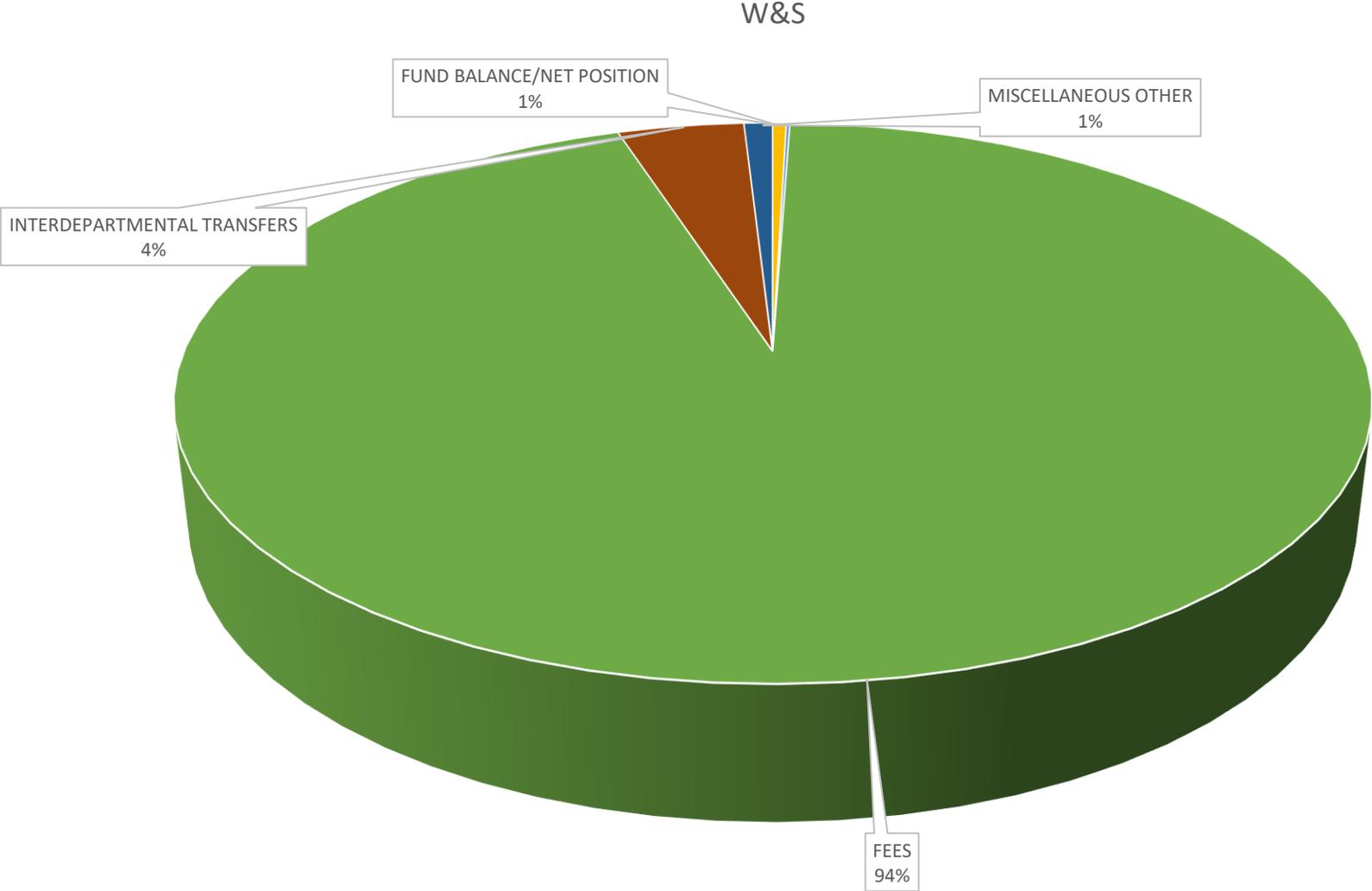
Proposed General Fund Revenues by Type FY 2020-21

GENERAL FUND REVENUES BY TYPE



Proposed Enterprise Fund Revenues by Type

FY 2020-21



See Page

Major Revenues General Fund FY 2020-21

- Fund Balance Appropriated: \$73,537 (**Decrease** of \$515,132 vs. FY 19-20 Amended)
- Property Tax: \$2,139,000 (**Decrease** of \$1,556 vs. FY 19-20 Amended)
- Use of Capital Reserves: \$429,000 (**Increase** of \$313,787 vs. FY 19-20 Amended)
- Use of Powell Fund Reserves: \$55,000 (**Increase** of \$55,000 vs. FY 19-20 Amended)
- Vehicle Debt Proceeds: \$380,000 (**Increase** of \$380,000 vs. FY 19-20 Amended)
- Sanitation & Recycling Fees: \$702,960 (**Increase** of \$186,960 vs. FY 19-20 Amended)
- Gulley Fire Tax Contribution: \$581,000 (**Increase** of \$124,599 vs. FY 19-20 Amended)
- Enterprise Fund Reimbursement: \$220,207 (**Increase** of \$68,207 vs. FY 19-20 Amended)

Major Proposed Fee Increases FY 2020-21

- Planning & Zoning: Various Changes Requested (See Page 27)
- Sanitation: \$18.78 (Increase from \$14.00)
- Recycling: \$5.35 (Increase from \$4.50)
- N S Gulley Fire Tax: 15 cents (Increase from 12 cents)

Property Tax Projections FY 2020-21: Conservative

ESTIMATED REAL & PERSONAL PROPERTY VALUATION (3/19/2020, NASH COUNTY TAX OFFICE)	\$	373,129,000
PUBLIC UTILITIES VALUES (NCDOR)	\$	6,317,834
TOTAL ESTIMATED VALUE	\$	379,446,834
CURRENT TOWN TAX RATE \$0.58	\$	2,200,792
ESTIMATED COLLECTION RATE OF 97.19%	\$	2,138,949

HISTORICAL RECESSION AUDITED COLLECTION RATES:		
	<u>REAL & PERSONAL PROPERTY</u>	<u>MOTOR VEHICLE</u>
2007:	97.19%	94.70%
2008:	97.91%	92.61%
2009:	98.71%	91.38%

Sales Tax Projections FY 2020-21: Conservative

PRESENTED AT BUDGET RETREAT 1/23/2020			NCLM PROJECTIONS	NCLM PROJECTIONS
<u>ANNUAL GROWTH</u>	<u>STATE</u>	<u>NASH COUNTY</u>	<u>FY 2019-2020</u>	<u>FY 2020-2021</u>
SALES & USE TAX NET COLLECTIONS	11.99%	6.99%	-0.5%	-3.20%
ARTICLE 39	11.34%	7.07%	-0.5%	-3.20%
VIDEO PROGRAMMING	2.26%	2%	1.0%	-1.70%
SOLID WASTE DISPOSAL	5.70%	4%	-3.2%	1%
ELECTRICITY	2.56%	2%	1.7%	1%
TELECOMMUNICATIONS	-12.54%	-11%	-7.5%	-9.20%
PEG CHANNEL	0.00%	3%	0.0%	0%
ABC TAX			0.5%	0%

Enterprise Fund Reimbursement to General Fund FY 2020-21

Total Enterprise Fund Portion of General Fund Administration Departments	\$323,996
Less: Total General Fund Portion of Public Works Administration Department	(\$103,759)
Total Enterprise Fund Reimbursement Due to General Fund	\$220,207

Major Revenues Enterprise Fund FY 2020-21

- Fund Balance Appropriated: \$19,238 (**Decrease** of \$1,398,041 vs. FY 19-20 Amended)
- Use of Capital Reserves: \$177,000 (**Increase** of \$122,500 vs. FY 19-20 Amended)
- Water Revenue: \$1,600,000 (**Increase** of \$350,000 vs. FY 19-20)
- Late Charges: \$60,000 (**Decrease** of \$20,000 vs. FY 19-20 Amended)
- Federal Mandate Fee: \$0 (**Decrease** of \$185,000 vs. FY 19-20 Amended)

Proposed Fee Increases FY 2020-21

- In-Town Water Flat Fee: \$13.61 (Increase from \$6 Federal Mandate Fee; Includes first 1,000 gal.)
- Out-of-Town Water Flat Fee: \$24.64 (Increase from \$6 Federal Mandate Fee; Includes first 1,000 gal.)
- No Social Security # Customer Deposit: \$150 (Increase from \$100)

Major Expenditure Increases FY 2020-21 – All Funds

- Non-Public Safety Salary Study: \$142,702 (See Human Resources Tab)
- VC3 IT Service: \$111,344 (See Budget Retreat Manual)
- Website Upgrade:\$18,290 (See Page 113)
- Financial Software Upgrade: \$58,000 (See Page 149)
- Comprehensive Plan: \$75,000
- Police Replacement Vehicles (3): \$150,000
- Firefighter Staff (3): \$141,162
- Fire Replacement Vehicles (2): \$105,000

Major Expenditure Increases FY 2020-21 – All Funds (Cont.)

- Fire Station II Capital Project: \$100,000 (See Proposed Fee Increases Manual)
- Garbage Truck: \$380,000
- ~~Yard Waste Site Improvements: \$35,000~~
- DOC Lift Station Rehab: \$75,000
- Quick Response Sewer Jet: \$62,000

Other Expenditure Increases FY 2020-21 – All Funds

- General Retirement 10.22%: \$19,351 (See Page 67-72)
- LEO Retirement 10.84%: \$6,367 (See Page 67-72)
- Town Hall Lobby Upgrade: \$20,000
- Public Works Building/Grounds Renovations: \$35,000
- Library Generator/Awning: \$22,000
- Clerk Social Media Retention Software: \$8,836
- Clerk Agenda Management Software: \$3,850
- Police Portable Radios (6): \$27,000
- Police Mobile Radios (6): \$30,000
- Fire Mobile Radios (7): \$42,000
- Sewer 16' Enclosed Trailer: \$10,000

Total of All Increases FY 2020-2021 – All Funds

=\$1,507,902

(Difference between FY 2019-2020 Original Budget vs. FY 2020-2021 Proposed Budget = \$2,153,567)

Major Requests Not Funded FY 2020-21

- 2% COLA: \$63,659
- Police Investigator: \$52,168
- Police Community Supervisor: \$55,021
- Police Additional Vehicles (2): \$98,500
- Public Works Environmental Compliance Officer: \$61,906
- Cottonwood & Cypress Lift Station Abandonment: \$1,700,000
- Water & Sewer Asset & Inventory Assessment: \$300,000

Community Contributions FY 2020-21

<u>Organization</u>	<u>Requested</u>	<u>Recommended</u>
Boys & Girls Club	\$10,000	\$5,500
Community Building	\$1,927	\$1,927
American Legion	\$300	\$300
Nash Arts Council	\$8,032	\$8,032

Proposed Capital Reserve Activity FY 2020-21 – General Fund

7/1/2020 Beginning Balance	Addition to Capital Reserves	Less: Use of Capital Reserves	Projected Balance: 6/30/2021
\$972,188	\$164,204	(\$512,000)	\$624,392

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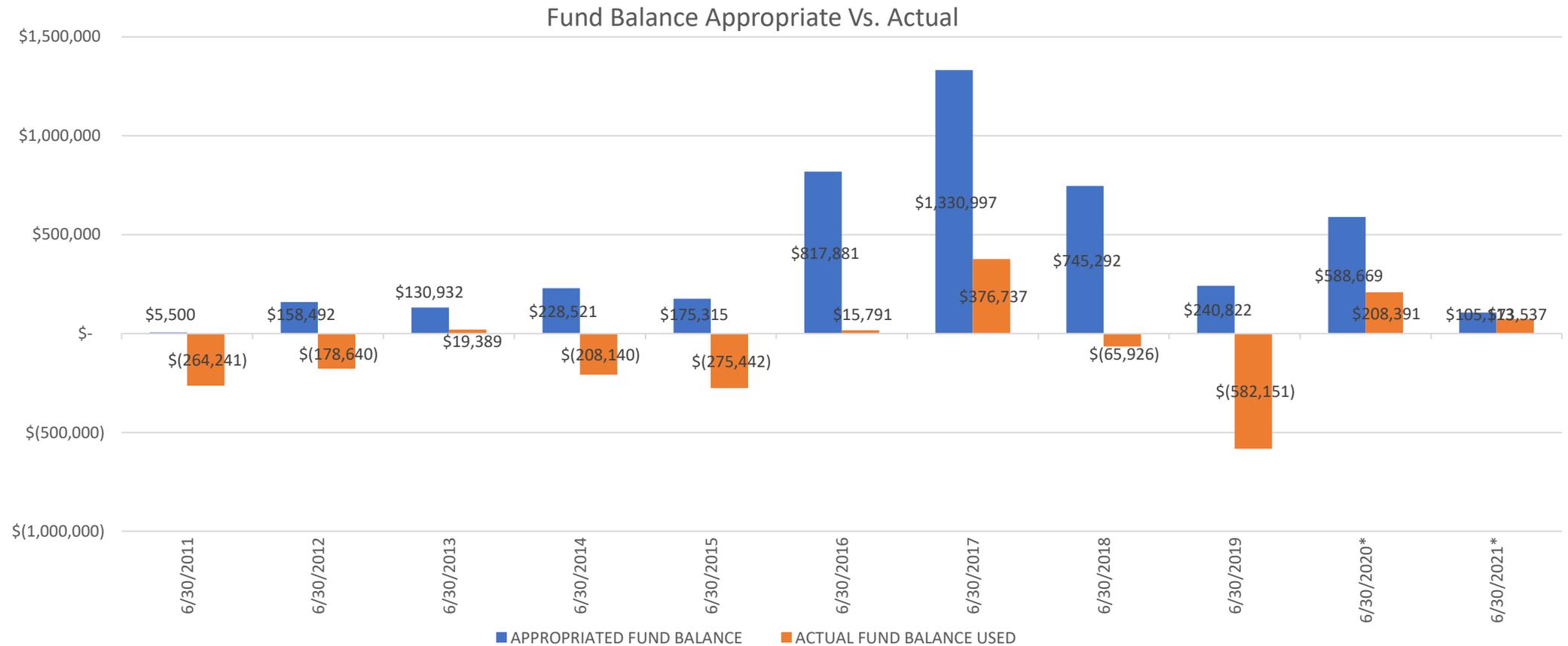
Proposed Capital Reserve Activity FY 2020-21 – Enterprise Fund

7/1/2020 Beginning Balance	Addition to Capital Reserves	Less: Use of Capital Reserves	Projected Balance: 6/30/2021
\$324,763	\$312,000	(\$177,000)	\$459,763

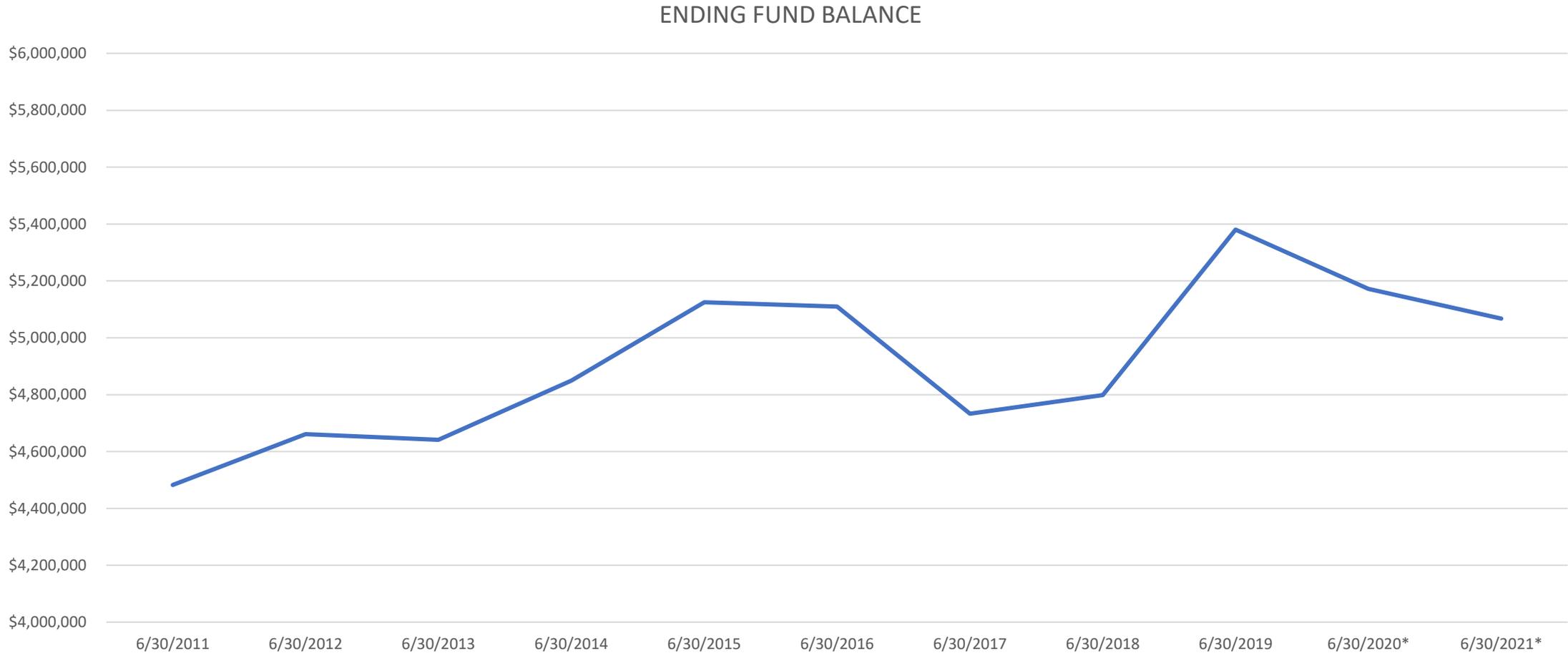
~~Proposed Capital Reserve Activity FY 2020-21 –
Water & Sewer Infrastructure Improvements Fund~~

7/1/2020 Beginning Balance	Addition to Capital Reserves	Less: Use of Capital Reserves	Projected Balance: 6/30/2021
\$102,613	\$118,150	\$0	\$220,763

History of General Fund Balance Appropriated vs. Used



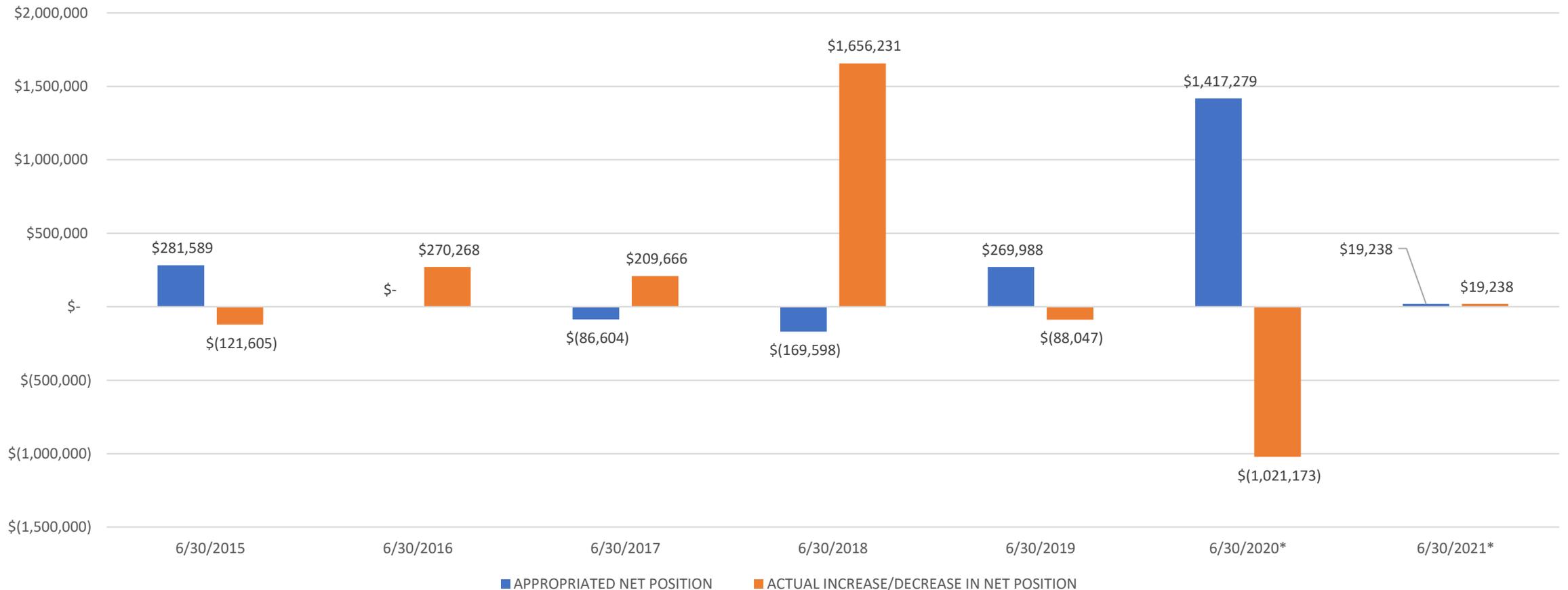
History of Total General Fund Balance



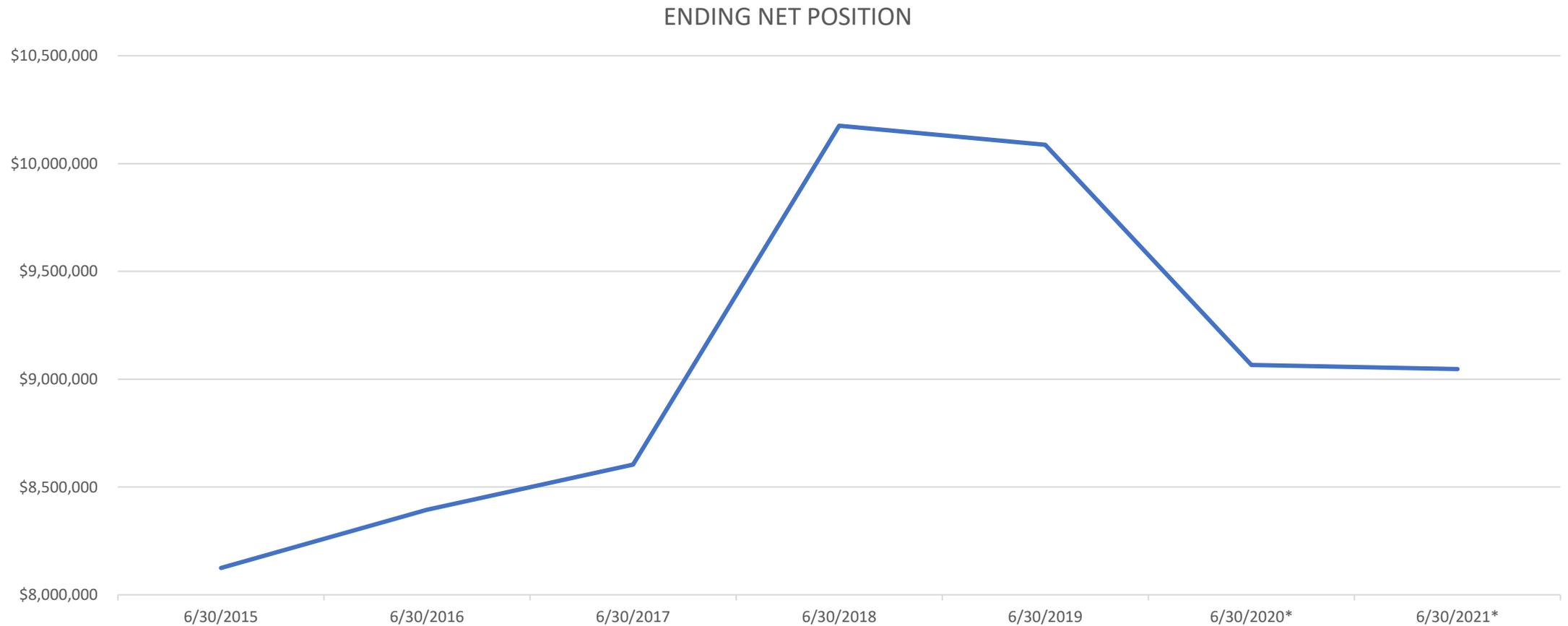
See Fund Balance tab

History of Enterprise Fund Net Position Appropriated vs. Used

Enterprise Fund Net Position Appropriated vs. Used



History of Total Enterprise Fund Net Position



Debt Outlook FY 2020-21

<u>GENERAL FUND</u>					
2021 VEHICLE INSTALLMENT LOAN	<u>FY 2020-21</u>	<u>FY 2021-22</u>	<u>FY 2022-23</u>	<u>FY 2023-24</u>	<u>FY 2024-25 (Final)</u>
TOTAL PAYMENT	\$ 82,451.81	\$ 82,444.81	\$ 82,444.81	\$ 82,444.81	\$ 82,426.25
<u>CAPITAL PROJECT FUND</u>					
FIRE STATION II INSTALLMENT LOAN	<u>FY 2020-21</u>	<u>FY 2021-22</u>	<u>(All Years)</u>	<u>(All Years)</u>	<u>FY 2040-41 (Final)</u>
TOTAL PAYMENT	\$ -	\$ 88,906.28	\$ 88,906.28	\$ 88,906.28	\$88,195.46
<u>WATER & SEWER FUND</u>					
CIFI INFRASTRUCTURE LOAN	<u>FY 2020-21 (Final)</u>				
TOTAL PAYMENT	\$ 9,900.00				
SEWER JET VAC LOAN	<u>FY 2020-21</u>	<u>FY 2021-22</u>	<u>FY 2022-23</u>	<u>FY 2023-24 (Final)</u>	
TOTAL PAYMENT	\$ 39,911.64	\$ 38,601.54	\$ 37,291.50	\$ 27,110.29	

See Debt Outlook tab

Questions?