

# **SUPPORTING DETAIL**

**FY 2015 Adopted Budget – City of Clifton, Tennessee**

---

**ORDINANCE N<sup>o</sup>. 243**

**AN ORDINANCE OF THE CITY OF CLIFTON, TENNESSEE  
ADOPTING THE ANNUAL BUDGET AND TAX RATE FOR THE FISCAL YEAR  
BEGINNING JULY 1, 2014 AND ENDING JUNE 30, 2015**

WHEREAS, *Tennessee Code Annotated* Title 9 Chapter 1 Section 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 governing body 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 governing body will consider final passage of the budget; now, therefore,

BE IT ORDAINED BY THE CITY OF CLIFTON AS FOLLOWS:

SECTION I: That the governing body estimates anticipated revenues of the municipality from all sources to be as follows:

<b>General Fund</b>	<b>FY 2013 Actual</b>	<b>FY 2014 Estimated</b>	<b>FY 2015 Proposed</b>
Local Taxes	\$ 344,011	\$ 338,648	\$ 271,550
Intergovernmental Revenue	\$ 222,153	\$ 229,447	\$ 836,810
Fines and Forfeitures	\$ 24,000	\$ 21,600	\$ 21,250
Miscellaneous Revenue	\$ 0	\$ 8,510	\$ 5,000
Fund Balance	\$ 694,585	\$ 498,653	\$ 581,183
Total Available Funds	\$ 1,260,749	\$ 1,096,858	\$ 1,721,384

**FY 2015 Adopted Budget – City of Clifton, Tennessee**

---

<b>State Street Aid Fund</b>	<b>FY 2013 Actual</b>	<b>FY 2014 Estimated</b>	<b>FY 2015 Proposed</b>
Intergovernmental Revenue	\$ 69,130	\$ 68,804	\$ 68,500
Miscellaneous Revenue	\$ 400	\$ 301	\$ 765
Fund Balance	\$ 75,725	\$ 50,256	\$ 76,557
Total Available Funds	\$ 145,255	\$ 119,361	\$ 119,408

<b>Drug Fund</b>	<b>FY 2013 Actual</b>	<b>FY 2014 Estimated</b>	<b>FY 2015 Proposed</b>
Court Fines and Costs	\$ 7,500	\$ 7,087	\$ 7,229
Fund Balance	\$ 27,588	\$ 34,588	\$ 36,175
Total Available Funds	\$ 35,088	\$ 41,675	\$ 43,659

SECTION II: That the governing body appropriates from these anticipated revenues and unexpended and unencumbered funds as follows:

<b>General Fund</b>	<b>FY 2013 Actual</b>	<b>FY 2014 Estimated</b>	<b>FY 2015 Proposed</b>
General Government	\$ 154,145	\$ 484,815	\$ 288,386
Public Safety	\$ 356,435	\$ 465,263	\$ 416,085
Public Works	\$ 233,620	\$ 750,792	\$ 293,460
Parks and Recreation	\$ 57,037	\$ 78,852	\$ 113,757
Debt Service	\$ -0-	\$ -0-	\$ -0-
Total Appropriations	\$ 801,237	\$ 1,779,722	\$ 1,115,398

<b>State Street Aid Fund</b>	<b>FY 2013 Actual</b>	<b>FY 2014 Estimated</b>	<b>FY 2015 Proposed</b>
Streets	\$ 95,000	\$ 50,000	\$ 8,000
Total Appropriations	\$ 95,000	\$ 50,000	\$ 8,000

**FY 2015 Adopted Budget – City of Clifton, Tennessee**

---

<b>Drug Fund</b>	<b>FY 2013 Actual</b>	<b>FY 2014 Estimated</b>	<b>FY 2015 Proposed</b>
Police	\$ 2,500	\$ 5,500	\$ 2,000
Total Appropriations	\$ 2,500	\$ 5,500	\$ 2,000

SECTION III: At the end of the current fiscal year the governing body estimates balances/(deficits) as follows:

General Fund	\$	24,802.60
State Street Aid Fund	\$	58,784.98
Drug Fund	\$	5,483.69

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

<b>Bonded or Other Indebtedness</b>	<b>Debt Redemption</b>	<b>Interest Requirements</b>	<b>Debt Authorized and Unissued</b>	<b>Condition of Sinking Fund</b>
Bonds	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Notes	\$ 89,474	\$ 42,239	\$ -0-	\$ -0-
Capital Leases	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Other Debt	\$ -0-	\$ -0-	\$ -0-	\$ -0-

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

<b>Proposed Capital Projects</b>	<b>Proposed Amount Financed by Appropriations</b>	<b>Proposed Amount Financed by Debt</b>
\$114,000	\$114,000	\$0

SECTION VI: No appropriation listed above may be exceeded without an amendment of the budget ordinance as required by the Municipal Budget Law of 1982 T.C.A. Section 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 Section 6-56-205 of the *Tennessee Code Annotated*.

SECTION VII: 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

## FY 2015 Adopted Budget – City of Clifton, Tennessee

---

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 VIII: 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 Section 6-56-206, *Tennessee Code Annotated* will be attached.

SECTION IX: 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 Section 6-56-210, *Tennessee Code Annotated* provided sufficient revenues are being collected to support the continuing appropriations. Approval of the Director of the Division of Local Finance in the Comptroller of the Treasury for a continuation budget will be requested if any indebtedness is outstanding.

SECTION X: There is hereby levied a property tax of \$ 0.6469 per \$100 of assessed value on all real and personal property.

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

SECTION XII: This ordinance shall take effect July 1, 2014, the public welfare requiring it.

PASSED on **first** reading: May 19, 2014

PASSED on **second** reading: June 16, 2014

  
Barbara Culp, City Recorder

  
Robert Culp, Mayor

## City Fleet Plan

This purpose of the City fleet plan is to all list all departmental vehicles and major equipment, and to create a financial document that accounts for the replacement of each item. This document is based on assumptions from best practices in the field of municipal fleet management. It does not suggest a fleet replacement policy, and is to be used as a financial planning tool only. All policy decisions about fleet replacement are to be made by the City Board of Commissioners within the annual appropriation ordinance. Staff will use the document to schedule the replacement of apparatus during FY15 and beyond. All updated vehicle data was collected in March 2014.

### Multiyear Fleet Replacement Plan

Year	Vehicles to Be Replaced	Mileage	MPG	Surplus	Replace With	Replace MPG	Replace Price
2015	Parks - 1998 GMC Sierra 2500	91,315	18	N	Chevy Trailblazer	20	\$ 29,126
	Wastewater - 2001 Chevrolet Silverado	115,893	-	-	Chevy S-10	-	\$ 30,000
							<b>\$ 59,126</b>
2016	Police - 2008 Ford Explorer	51,844	16	Y	Ford Explorer	20	\$ 25,259
	Public Works - 2003 F-250	82,864	15	Y	Ford F-250	18	\$ 17,757
	Gen Gov - 2003 Mercury Grand Marquis	91,315	18	N	Chevy Trailblazer	20	\$ 29,126
							<b>\$ 72,142</b>
2017	Wastewater - 2004 Chevrolet Impala	59,175	20	Y	Ford F-250	18	\$ 17,757
	Public Works - 2003 F-250	56,555	15	Y	Ford F-250	18	\$ 17,757
							<b>\$ 35,514</b>
2018	Police - 2012 Ford Escape	14,097	18	Y	Ford Explorer	20	\$ 25,259
	Police - 2012 Ford Escape	14,054	18	Y	Ford Explorer	20	\$ 25,259
							<b>\$ 50,518</b>
2019	Police - 2007 Ford Explorer	6,694	16	Y	Ford Explorer	20	\$ 25,259
							<b>\$ 25,259</b>
2020							
<b>Total</b>	<b>Net - 0 Fleet Gain</b>						<b>\$ 242,559</b>

\*Fire Department vehicles are to be considered a separate expenditure and not included in the multi-year fleet replacement plan.

Vehicles are recommended for replacement based on an average useful life cycle of 6-8 years (public safety vs. non-public safety), and 100,000 miles. Some vehicles may not approach 100,000 miles within the 6-8 year useful life period. The multiyear fleet replacement plan is also meant to account for the daily needs of City departments without growing the overall size of the City fleet where necessary. To account for all of this, the fleet plan should be reviewed and updated each year as part of the annual budget process. Replacement pricing comes from the FY15 value for comparable vehicles on the Tennessee State contract.

**FY 2015 Adopted Budget – City of Clifton, Tennessee**

City of Clifton Fleet Detail										
Department	Use	Year	Make	Model	Mileage	Replace. Value	Life Cycle	FY Entering Fleet	FY Replaced	Comment
<b>Vehicles</b>										
City Manager	Pool Car	2003	Mercury	Grand Marquis	105,545	\$ 29,126	8 years	2003	2016	High mileage
Wastewater	Work Car	2004	Chevrolet	Impala	64,385	\$ -	8 years	2004	2017	
Wastewater	Work Truck	2001	Chevrolet	Silverado	115,893	\$ 17,757	8 years	1982	2015	High mileage, rough condition
Fire	Fire Truck	1982	Ford	800	57,974	\$ -		2014		Reserve Unit
Fire	Fire Truck	2001	American LaFrance	F80	108,000	\$ 63,800		1976		Reserve Unit
Fire	Fire Truck	1975	GMC	6500	9,813	\$ -				Reserve Unit
Parks	Work Truck	1998	GMC	Sierra 2500	178,401	\$ 17,757	8 years		2015	Poor condition, high mileage
Police	Cruiser	2012	Ford	Escape	24,575	\$ 25,259	6 years	2012	2018	
Police	Cruiser	2012	Ford	Escape	21,464	\$ 25,259	6 years	2012	2018	
Police	Cruiser	2008	Ford	Explorer	8,852	\$ 25,259	6 years		2019	
Police	Cruiser	2004	Chevrolet	Impala	Non Op	\$ 25,259	6 years		2014	Reserve Unit
Police	Cruiser	2007	Ford	Explorer	89,623	\$ 25,259	6 years	2009	2015	
Police	Cruiser	2008	Chevy	Trailblazer	84,692	\$ 25,259	6 years	2008	2016	
Public Works	Work Truck	2003	Ford	F-250	66,397	\$ 17,757	8 years	2003	2017	
Public Works	Work Truck	2003	Ford	F-250	93,346	\$ 17,757	8 years	2003	2016	High mileage
Public Works	Dump Truck	1998	Freightliner	FL-70	228,825	\$ 60,000	8 years	2013	2021	
Public Works	Pool Car	1995	Ford	Crown Victoria	Non Op	\$ -	8 years	2003		To be surplus
<b>Total Replacement Value</b>						<b>\$ 375,508</b>				
<b>Equipment</b>										
Public Works	Vac-tron	2014	Vermeer	V500 LEHD	12 hrs	\$ 70,000		2014		New unit
Public Works	Tractor	2005	John Deere	5205	2284 hrs	\$ 40,000				High hours
Public Works	Tractor	1976	Massey Ferguson	245	Non Op	\$ 25,000				
Public Works	Trencher	1999	Vermeer	5750	220 hrs	\$ 35,000				
Public Works	Chipper	2002	Bandit	HD-1300	693 hrs	\$ 25,000				High hours
Public Works	Backhoe	1997	Case	580 Super L	6000 hrs	\$ 40,000				Low hours, excellent condition
Public Works	Excavator	2007	Case	CX50B	310 hrs	\$ 60,000				
Public Works	Air Compressor	1997	Ingersoll Rand	185	626 hrs	\$ 1,500				
<b>Total Replacement Value</b>						<b>\$ 296,500</b>				
									<b>City Fleet</b>	<b>\$ 672,008</b>

**FY 2015 Adopted Budget – City of Clifton, Tennessee**

**Capital Projects Summary**

Below is a summary of all capital projects and debt service funded in the FY15 budget. The projects are listed by fund, department, and activity type. Also included is a detailed description of each capital project. For a more detailed description of debt service activity, please consult the debt service overview in the budget document.

Fund	Amount	% of Fund Spending	Type
General	\$ 586,000	49%	Fire-cap. outlay note & fire hall improvements. Parks-fleet replacement & River Park improvements. Gen. Admin.-Main St. enhancement & flood mitigation project.
State Street Aid	\$ -	0%	
Solid Waste	\$ -	0%	
Water & Wastewater	\$ 651,800	47%	Water-debt service & treatment plant maintenance. Public Works-shop improvements. Sewer-debt service & fleet replacement.
Natural Gas	\$ 17,028	5%	
Drug Enforcement	\$ -	0%	Public Works-debt service
<b>All Funds</b>	<b>\$ 1,254,828</b>	<b>41%</b>	NA

**Clifton Volunteer Fire Department**

- Fire hall improvements (\$10,000) – This project is for interior remodeling of the Fire Hall. While several exterior improvements have occurred in recent budget years, training and office space need to be improved in the interior of the building. Insulation and heating of the equipment storage area will be handled by this project, and a slight utility savings is probable.
- Cascade system (\$7,500) – This project is to provide for the purchase of a new Cascade system for the Clifton Volunteer Fire Department. The system refills tanks for breathing apparatus and is mounted onto vehicles for access at the site of an incident. The Department currently does not have such a unit.
- Capital outlay note (\$17,334) – This project is to pay the interest and principal on the first year of a three year capital outlay note that was issued in FY14. The \$50,000 note provided for the purchase of a 2001 American LaFrance pumper truck for the Fire Department. Two aging pumper trucks have been placed on reserve status, and will be declared surplus to the needs of the department at a later date.

**Parks Department**

- Fleet replacement (\$25,000) – This project is to replace a 1998 GMC Sierra 2500 used within the department to haul trash, mowing equipment, and other material between parks in the City. A new full sized truck is recommended for replacement

River Park improvements (\$50,000) – This project accounts for the local match to an LPRF grant application that was approved and submitted in FY14. The City should receive notice of the grant sometime during FY15, and is looking to improve aging infrastructure at the River Park. Among the improvements are new lighting a walk path around the park, a new splash pad, and pavilion

## **FY 2015 Adopted Budget – City of Clifton, Tennessee**

---

- improvements. An increase in both water consumption and chemical supply costs is anticipated with the installation of the splash pad.

### General Administration

- Main St. enhancement project (\$150,000) – This project is a 2009 TEP grant that was awarded to the City previously, and is currently under construction. The pedestrian access grant will improve sidewalks, accessibility, drainage, lighting, and landscaping in the downtown area. The project area extends along Main Street from Water Street to Elm Street. Construction began on the project in February 2014 and is roughly thirty percent complete. At time of publication, the project is in a stop work order until the completion of the flood mitigation project.
- Flood mitigation project (\$230,560) – This project is a 2010 CDBG-Disaster grant project meant to alleviate storm water flooding in downtown. The project consists of a gravity flow and forced-main storm sewer that moves pooling water to Ross Creek and away from downtown. The project is meant to accommodate flooding of up to a hundred year flood event. The project is currently half complete.

### Water Department

- Debt service (\$59,745) – This project is to accommodate debt service association with a 2002 Water & Sewer Revenue Bond and Water & Sewer State Loan being paid out of the Water and Wastewater Fund. For more specific information, please consult the debt service overview in the budget document.
- Water treatment plant maintenance (\$472,115) – This project is to fund the improvements to the water treatment plant, storage tanks, or distribution system. In FY14, the City hired a consultant to review the water treatment plant and to form a hydraulic model of its distribution system, in order to discover needs and highlight deficiencies. Both reports will be released in August 2014, and recommended improvements will likely be funded over the next several fiscal years.

### Public Works

- Debt service (\$17,028) – This project is to accommodate debt service association with a 2002 Water & Sewer Revenue Bond being paid out of the Natural Gas Fund. For more specific information, please consult the debt service overview in the budget document.
- Shop improvements (\$10,000) – This project will improve both the interior office space and outside detached buildings at the Public Works department garage. The project will have save the wear and tear of equipment, and potentially limit their exposure to the elements. Some minor utility savings may also occur.

Meter replacement program (\$50,000) – This project will replace aging and low performing water and natural gas meters throughout the City's utility distribution system. The City has not had a meter

## **FY 2015 Adopted Budget – City of Clifton, Tennessee**

---

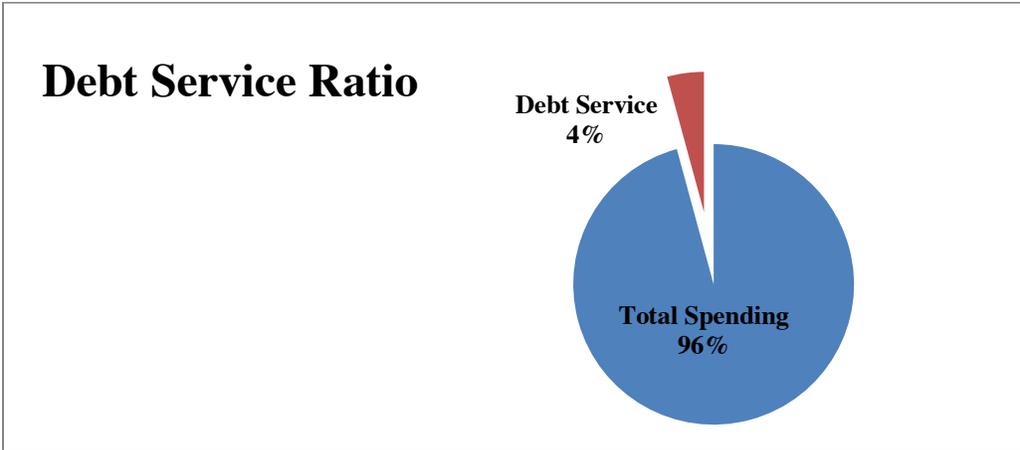
- residential customers in the system. Replacement of meters will have a positive impact on revenues, as the City will more accurately be able to discern individual customer consumption. The City is hoping to fund the meter replacement program through FY17.

### Wastewater Department

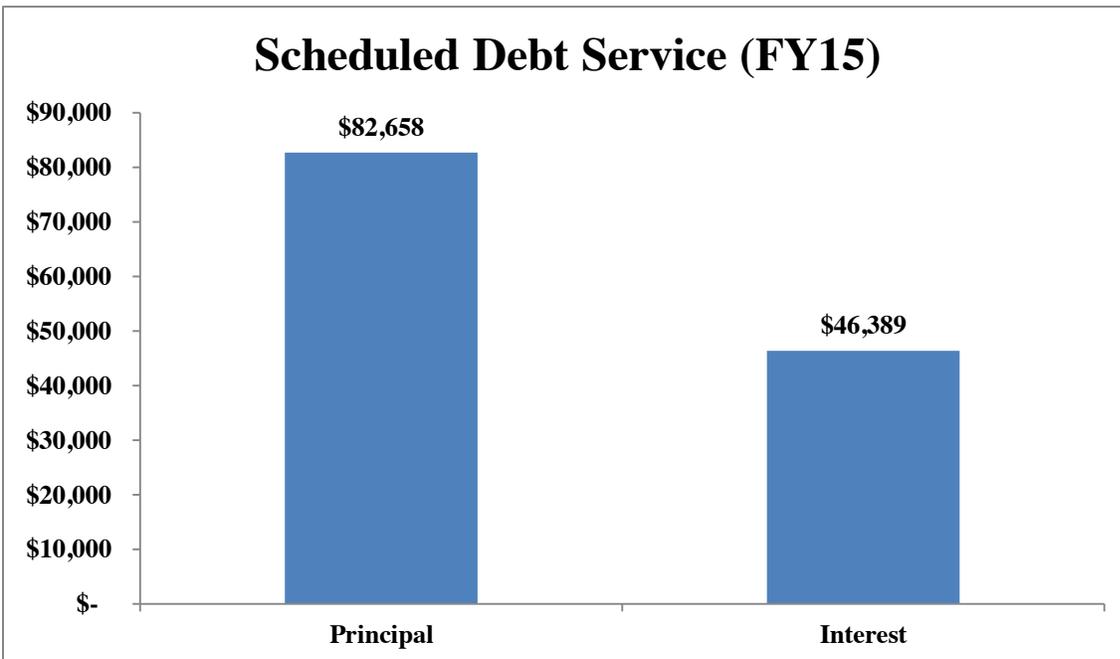
- Debt service (\$34,940) – This project is to accommodate debt service associated with a USDA Rural Development Loan being paid out of the Water & Wastewater Fund. For more specific information, please consult the debt service overview in the budget document.
- Fleet replacement (\$25,000) – This project is to replace a 2001 Chevrolet Silverado used within the department to visit sewer plants, collect samples, and other miscellaneous driving in the City. The full-size truck will be replaced with a new pickup sized truck, which is expected to result in a fuel savings.

### **Debt Service Overview**

The FY15 Adopted Budget does not include new financing for projects, operating expenses, or capital outlay costs. During the FY14 budget, the City increased payments to \$6,300 to retire a bond early on its Fire Hall, and issued a \$50,000 Capital Outlay Note for the Clifton Volunteer Fire Department to purchase of a used 2001 American LaFrance pumper truck. Both the Fire Hall and pumper truck are assigned to the General Fund. In the FY15 budget, costs associated with debt service will total \$129,047.04, or 4.2% of all proposed City funding.



Of the debt scheduled for FY15 payment, \$82,658.46, or 64% is principal payment, while \$46,388.58, or 36% is payment on interest.



**FY 2015 Adopted Budget – City of Clifton, Tennessee**

---

For FY15, the list of debt service items receiving City funds includes:

<u>Project</u>	<u>Fund</u>	<u>FY15 Cost</u>
Capital Outlay Note – 2014 Fire Dept. Pumper Truck	General	\$17,334.04
2002 Water & Sewer Revenue Bond	Water & Wastewater	\$42,171.00
Water & Sewer State Loan	Water & Wastewater	\$17,574.00
USDA Rural Development Loan	Water & Wastewater	\$34,940.00
2002 Water & Sewer Revenue Bond	Natural Gas	\$17,028.00

Debt service per capita is \$47.90.

List of debt service items receiving future City funds:

**General Fund**

CAPITAL OUTLAY NOTE – 2014 FIRE DEPT. PUMPER TRUCK

	<u>Principal</u>	<u>Interest</u>
FY15	16,712.46	621.58
FY16	16,418.63	915.41
<u>FY17</u>	<u>16,868.91</u>	<u>465.17</u>
Total	\$50,000	\$2,002.16

**Natural Gas Fund**

2002 WATER & SEWER REVENUE BONDS

	<u>Principal</u>	<u>Interest</u>
FY15	13,500	3,528
FY16	13,500	3,016
FY17	15,500	2,592
FY18	15,500	1,872
<u>FY19</u>	<u>15,500</u>	<u>1,152</u>
Total	\$73,500	\$12,160

**Water & Sewer Fund**

2002 WATER & SEWER REVENUE BONDS

	<u>Principal</u>	<u>Interest</u>
FY15	31,500	10,671
FY16	35,000	8,109
FY17	35,000	5,808
FY18	38,500	4,128
<u>FY19</u>	<u>35,500</u>	<u>2,748</u>
Total	\$175,500	\$31,464

WATER & SEWER STATE LOAN

	<u>Principal</u>	<u>Interest</u>
FY15	11,717	5,857
FY16	12,537	5,037
FY17	13,414	4,160
FY18	14,309	3,265
FY19	15,401	2,173
<u>FY20</u>	<u>13,958</u>	<u>3,616</u>
Total	\$81,336	\$24,108

RURAL DEVELOPMENT LOAN

	<u>Principal</u>	<u>Interest</u>
FY15	9,229	25,711
FY16	9,610	25,330
FY17	10,007	24,933
FY18	10,420	24,520

**FY 2015 Adopted Budget – City of Clifton, Tennessee**

---

FY19	10,580	24,090
FY20	11,298	23,642
FY21	11,765	23,175
FY22	12,251	22,689
FY23	12,757	22,183
FY24	13,284	21,656
FY25	13,832	21,108
FY26	14,403	20,537
FY27	14,998	19,942
FY28	15,618	19,322
FY29	16,263	18,677
FY30	16,934	18,006
FY31	17,634	17,306
FY32	18,362	16,578
FY33	19,120	15,820
FY34	19,910	15,030
FY35	20,732	14,208
FY36	21,589	13,351
FY37	22,480	12,460
FY38	23,409	11,531
FY39	24,375	10,565
FY40	25,382	9,558
FY41	26,430	8,510
FY42	27,522	7,418
FY43	28,659	6,281
FY44	29,842	5,098
FY45	31,075	3,865
FY46	32,358	2,582
<u>FY47</u>	<u>29,734</u>	<u>1,212</u>
Total	\$621,862	\$526,894

**FY 2015 Adopted Budget – City of Clifton, Tennessee**

---

**SCHEDULE OF FEES & RATES**

Clerical and administrative staff is responsible for all the intake and recordation of all billing and collection associated with City services. Below is a listing of all applicable fees and rates.

Utilities

Water Service	
Inside city (monthly min.).....	8.36
Outside city (flat).....	16.70
Commercial (min.).....	16.70
CCA water rate (per gallon).....	3.33
SR128 Line Extension Resident (flat).....	28.40
Sewer Service	
Rate based off water usage.....	8.36
Disconnection Fee	
Property owner (each utility).....	50.00
Rental (each utility).....	100.00
Gas .....	2.00
Gas (seasonal connect & reconnect) .....	10.00
Water.....	2.00
Connection Fee	
Gas (property owner).....	50.00
Water (property owner).....	50.00
Gas (rental).....	100.00
Renter (rental) .....	100.00
Tap Fees	
Sewer.....	4,000.00
Sewer line inspection .....	15.00
Water (Inside city).....	575.00
Water (Outside city).....	775.00
Gas .....	650.00
Bulk Water sales (per 1,000 gallons) .....	4.18
Utility Relocation (hourly)	
Labor (per person).....	10.00
Backhoe.....	30.00
Dump truck.....	30.00
Tractor/bushhog.....	30.00
Trencher.....	30.00
Air compressor.....	30.00
Boring machine.....	50.00
Solid Waste	
Residential Collection.....	11.18
Light Commercial.....	12.87
3 Yard Container (Once Weekly).....	46.49
3 Yard Container (Twice Weekly).....	108.64
4 Yard Container (Once Weekly).....	65.12
4 Yard Container (Twice Weekly).....	160.18
6 Yard Container (Once Weekly).....	83.68
6 Yard Container (Twice Weekly).....	195.55
8 (Yard Container (Once Weekly).....	111.57
8 Yard Container (Twice Weekly).....	274.45

**FY 2015 Adopted Budget – City of Clifton, Tennessee**

---

Taxes

Real estate property tax.....	0.6469
Beer sales permit application .....	250.00
Annual beer license fee.....	100.00
Franchise tax.....	
Mixed drink tax.....	
Sales tax.....	2.75%
Mixed drink tax.....	
Gas and motor fuel tax.....	0.03
TVA gross receipts.....	
Excise tax.....	
Telecommunication tax.....	
Business tax.....	

Miscellaneous

Fax sending.....	1.00
Fax receiving.....	0.50
Copies.....	0.25
TBI background investigation .....	30.00
Fire protection fee outside.....	50.00
Court fines.....	50.00
Court costs.....	126.75
Flag sales.....	30.00
River park reservation .....	50.00
Returned check.....	30.00
Sign permit review.....	25.00
Building permits (existing structure).....	25.00
Building permits (new structure).....	50.00

**CONTRIBUTIONS TO PROFESSIONAL ORGANIZATIONS**

The City of Clifton partners with several regional and national organizations in order to enhance the quality of services delivered through staff, and in some cases allow residents to access services. The organizations listed below represent each of the core City services, from public safety to utilities. These expenses are recorded in each department’s budget under the ‘Subscription’, or ‘Professional Dues’ line items. City staff frequently attends training and annual functions held by these organizations that continue to sharpen skills and contribute to the organizations overall professional development.

Tennessee City Manager’s Association.....	182.50
Wayne County Historical Society.....	10.00
Wayne County E-911.....	1,730.00
International Institute of Municipal Clerks.....	230.00
South Central Tennessee Human Resources Agency.....	431.00
South Central Tennessee Tourism Association.....	250.00
Tennessee Association of Municipal Clerks and Recorders.....	70.00
Tennessee One Call.....	1,050.00
Tennessee Recreation & Parks Association.....	65.00
Tennessee Association of Utility Districts.....	250.00
Police Officers State of Tennessee.....	3,000.00
Buffalo/Duck River Resource Conservation & Development District.....	0.00
Government Finance Officers Association.....	0.00
International City/County Manager’s Association.....	0.00
Tennessee Municipal League.....	838.00
Tennessee Gas Association.....	500.00
Total (15 Organizations).....	\$8,606.50

**FY 2015 Adopted Budget – City of Clifton, Tennessee**

---



142 Main Street  
Post Office Box 192  
Clifton, TN 38425

Office of the City Manager  
(931) 676-3370 (phone)  
(931) 676-5390 (fax)

---

JUNE 15, 2014

*City of Clifton*  
*Tennessee*

TO: FILE  
BUDGET DOCUMENT

FROM: MIKE McCLANAHAN, CITY MANAGER

RE: GENERAL EMPLOYMENT BENEFITS

---

This memorandum was written to provide notice the several fringe benefits offered to both part-time and full-time City employees.

Health Insurance

Regular full-time employees of the City enjoy 100% coverage in the State of Tennessee's 'ParTners for Health' medical insurance plan. For FY15, the annual City expense per employee is \$7,338.60. The plan is offered through Blue Cross/ Blue Shield, and includes excellent coverage for medical, pharmaceutical, and wellness expenses. Employees may choose to add coverage for a spouse or family. Additional vision and dental plans may also be added.

Retirement

Social Security is a portion of Clifton's comprehensive retirement benefits which is shared by both the City and each of its employees. Social Security deductions are lumped with federal payroll tax deductions in an 'OASI' column in each employee's paycheck. Due to actions taken by Congress in January 2013, the OASI percentage increased for both employer and employee contributions, from 5.65% of earned income to 7.65%. In addition to Social Security, the City requires its full-time employees to participate in the Tennessee Consolidated Retirement System. This defined benefit program provides a comprehensive retirement package to vested members and is a condition of employment. Employees contribute 5.00% of each pay periods earnings towards retirement benefits, while the City contributes 6.68%.

Paid Holidays

The City participates in fourteen holidays annually. Full-time employees are either not required to work, or receive special compensation. These days include; New Years' Day, Dr. Martin Luther King Jr. Day, President's Day, Good Friday, Memorial Day, Fourth of July, Labor Day, Columbus Day, Veterans' Day, Thanksgiving Day, day after Thanksgiving, Christmas Eve, Christmas Day, and New Years' Eve.

Paid Leave

Full-time employees are eligible to accrue paid leave in the form of sick leave and annual leave. Sick leave is accrued at the rate of 8 hours per month, and must be used by the employee. Unused hours roll over to the next year. If an employee retires from City employment the hours of accrued sick leave are automatically added to the employee's TCRS retirement contribution. Annual leave is accrued at the rate of 8 hours a month for employees who have less than 10 years of service time. An employee is not

## **FY 2015 Adopted Budget – City of Clifton, Tennessee**

---

eligible to use accrued annual leave hours until they have completed one year of service at full-time status. Full-time employees with more than 10 years of service time accrue annual leave at a rate of 12 hours monthly.

### **Air Evac Lifeteam**

Both full and part-time City employees are annually enrolled in a program that covers helicopter flight expenses for serious medical issues. The City provides these benefits to each employee, employee and spouse, or family through an annual re-enrollment each August. The benefit cost for each employee varies between \$40 and \$60 each.

### **Unemployment Compensation**

In 1978, Federal unemployment compensation began for employees of state and local governments. The City currently acts under a fixed cost system, with the FY14 cost of unemployment compensation set at 1% of the employee's salary.

### **Worker's Compensation**

Worker's Compensation provides insurance to each employee against loss of income created by injury sustained while on-the-job. This is required by law for all employers and is administered under the laws of the State of Tennessee. The City pays the full cost of this coverage.

Life insurance, additional disability benefits, additional medical benefits, and other benefits are annually made available to both full and part-time employees.