Hollie Berry
Mayor

Martin Granum
City Manager

City of Red Bank

BOARD OF COMMISSIONERS WORK SESSION

Work Session Agenda
May 21, 2024
5:00 PM

The purpose(s) of the meeting shall be for the Commission to receive, consider, discuss, deliberate, and debate the matters listed herein below and such other public business as may lawfully be undertaken provided that no formal votes are to occur and no matters or issues will be formally decided upon at this meeting.

I. **Request to Rezone 309 Morrison Springs Rd from R-1 Residential to C-2 Commercial Ord No. 24-1259 (DPWD Johnson)**

II. **Presentation of Budget Workshop Certificates (CM Granum)**

III. **First Reading of the Proposed Budget Ord No. 24-1260 for FY25 (CM Granum)**

IV. **Approve Agreement with First Arriving Res No. 24-1696 (FTC Wood)**

V. **Authorization to dispose of surplus property Res No. 24-1697 (PC Seymour, PWD Tate)**

VI. **Approve FY24 Audit Contract with Johnson, Murphy, and Wright Res No. 24-1698 (CR Perry)**

VII. **Approve contract with Bolt Builders, LLC in the amount of $155,962.00 for Community Center bathroom Res No. 24-1699 (PWD Tate)**

VIII. **Approve contract with Patriot Concrete in the amount of $62,496.70 for sidewalks at Stringers Ridge Connector Trail Res No. 24-1700 (PWD Tate)**

IX. **Authorize an expenditure to EPB for lighting maintenance Res No. 24-1701 (PWD Tate)**

X. **Citizen Comments on items on the Work Session Agenda**

5:45 Hard stop to allow citizen comments on items on this Work Session Agenda (CM Granum)

XI. **Any other business to discuss**

XII. **Adjournment**

Guide to the Red Bank FY25 Budget

16 May 2024

<u>'Good to know' tips before you dive into the budget itself:</u>

- The **date on the top, right** of the front page of the budget document is '**Version Control**': the budget is an evolving document, so it's important to know which version you are looking at. Here in Red Bank, we have adopted the practice of dating the budget on the top, right of the first page. The date on the budget I am using at this moment is dated **5-16-24**
- The FY25 Budget is actually seven separate budgets, or 'funds' as they are labeled in the document: **General Fund**, **ARPA**, **State Street Aid**, **Solid Waste**, **Stormwater**, **Drug Fund**, and lastly **Impound Fund**. Keep reading for a breakdown of each fund… but first, a word on staffing…
- **Staffing Level**: one of the things the budget does is set our staffing levels. At the top of the first page for each fund is a box that shows the staffing level supported by that fund. The first instance in the FY25 budget is in the Judicial Fund found on page 5. In the box at the top of page 5 it indicates 2.00. The Judicial Fund pays for two staff: the Court Clerk and Deputy Court Clerk. It also pays for Judge Houston, but he is a part time employee (one day/week) and is funded in the part-time line, along with our part-time Court Assistant. **The 'Staffing level' shown at the top only lists full-time, benefitted employees of the city**; no part-time employees are included in that staffing level number; rather, they are simply factored into the part-time budget line for each department. If you go thru the budget and add up all the 'Staffing Level' numbers you get to a total of **82 full-time, benefitted employees of the City of Red Bank** across all funds
- **Operating Budget Summary**: pages 1 & 2 provide a quick summary of the revenues, expenditures, beginning and ending fund balance for each fund. Each fund summarized on these first two pages has much more detail later in the document

So, let's get to those details… for each fund, the departments associated with each fund, and the staffing levels…

<u>General Fund:</u> pages 3 – 17 of the budget document comprise the 'General Fund'. The General Fund is what your Property Taxes support. The General Fund supports all or part of the following Departments: Court (Judicial), the Commission itself, Finance & Administration (City Hall), Community Development, Fire, Police, and part of Public Works

- Page 3-4 lists all the **sources of revenue** for the General Fund; each source is listed separately. The largest source is **Property Tax** at $5,132,682. The second largest is **Local Sales Tax** at $1,780,000 (our top local sales tax contributor is our Food City), and the third largest is **State Sales Tax** at $1,475,476. This State Sales Tax is shared with cities on a **per capita basis**… so as the population of Red Bank grows, our allocation of State Sales Tax grows as well (that's why an accurate **Census** is so important!)
- Page 5 is **Judicial**, a part of the larger General Fund, with Staffing Level of 2.00
- Page 6 is **Legislative**, also part of the larger General Fund, and funds the City Commission itself
- Page 7 is **Finance and Administration**… you might think of it as 'City Hall'. It's all the internal support staff and functions… HR, IT, city manager, city recorder, payroll, finance, etc. The staffing level is 6.00
- Page 8 is all forms of **Insurance** … employee insurance benefits (health, vision, dental, life), liability, property, cyber, workers comp
- Page 9 is **Community Development**, with a **Staffing level of 3.75. Why a fraction? Good Question!** The Department Director is 50% funded out of the Stormwater Fund, and the Office Manager only allocates 25% of her time to this department… so the Community Development Department is only paying a portion of their respective personnel costs… ½ of one, ¼ of another, plus three Stormwater Specialists… 3.75 personnel in total
- Page 10 is the **Fire Department**, with a staffing level of 15 full-time professional firefighters. There are another 27 part-time firefighters funded in the 'Other Wages' line, plus six volunteer firefighters. The RBFD is called a hybrid department due to this unique mix of full-time, part-time and volunteer… 48 Firefighters in total
- Page 11 is **Police**, with a Staffing Level of 28; 26 of which are sworn officers, and two are civilian support staff

- Pages 12-17 are the General Fund portions of **Public Works**. The Staffing Level is 13.25 (page 12) plus 1.00 (for Parks on page 15) for a total of 14.25 Public Works staff funded by the General Fund. These are the folks in the Street Division, Parks Division, Fleet, Facilities, the Public Works Director. This fund also includes 25% of the Office Manager, 50% of the Public Works Supervisor (the other 50% is in Stormwater) and 50% of the Engineering Tech (the other 50% is on Stormwater).
- That is the end of the General Fund portion of the budget document (pages 3-17)

<u>American Rescue Plan Act (ARPA):</u>

Page 18. These are federal funds allocated to Red Bank during the pandemic and will expire 31 December 2026. These funds cross several fiscal years, and the use of these funds is determined by Resolution No. 22-1477. No staff are funded by ARPA

<u>State Street Aid:</u>

Page 19. These funds are essentially **gas taxes** collected by the State and earned by cities on a **per capita basis**. They are generally restricted for use on roads, sidewalks, etc. but can be used for mass transit as well. The **Public Works** Department is responsible for executing all work funded under State Street Aid. No staff are included in this fund

<u>Solid Waste Summary:</u>

Page 20-21. This fund is largely funded by **sanitation fees (not property taxes)** for the purpose of running all aspects of our trash and recycling operations. Staffing Level is 9.25, including eight Solid Waste Drivers; one Recycling Attendant; and 25% of the Public Works Office Manager. The **Public Works** Department is responsible for all work funded under Solid Waste

<u>Stormwater:</u>

Page 22. The Stormwater Fund takes care of over 4,000 structures that collectively comprise our “Wet Weather Conveyances” … a.k.a. our stormwater system spread throughout the city. The Stormwater Fund is a ‘proprietary fund’ which means several things; first, it’s not a part of the General Fund and is not funded by property taxes. Second it is funded by its own revenues (fees) and is expected to be selfsustaining… much like a business. The City of Red Bank operates our stormwater system as a permitted utility, with its own revenues and expenses separate from all other funds. The Staffing Level is 4.75. Three Stormwater Specialists; 50% of the Community Development Director; 50% of the Public Works Supervisor, 50% of the Engineering Tech; and 25% of the Public Works Office Manager. The **Public Works** Department is responsible for all work funded under Stormwater

Drug Fund:

Page 23. The Drug Fund includes revenues from two primary sources. The first are funds related to the State such as court fines related to drug cases, seized drug money, and the sale of seized assets related to drug crimes. The second are funds related to Federal funds that are shared with us from the seizure of money, vehicles, homes and other assets related to drug crimes. Each of these funds has its own requirements regarding how the funds can be spent. Generally, the drug fund must be used for law enforcement purposes to include drug activities such as covering costs for a drug canine. The **Police Department** is responsible for all work funded under the Drug Fund. No staff positions are included in this fund

Impound Fund:

Page 24. This fund includes revenues related to vehicle seizures for someone driving on a revoked driver's license that was related to a DUI (Driving Under the Influence). The funds can be used to recover costs/expenses associated with these seizures such as overtime paid to officers attending seizure hearings, towing and storage of vehicles, and help with costs of maintaining a storage facility. The **Police Department** is responsible for all work funded under the Drug Fund. No staff positions are included in this fund

Wow! You've made it through this overview of the City of Red Bank's budget documents, covering all funds, departments, and staffing levels… well done! Thank you for taking the time to be informed

Respectfully,

Martin Granum
City Manager, Red Bank Tennessee

CITY OF RED BANK, TN
OPERATING BUDGET SUMMARY

	FY 2023 ACTUAL	FY 2024 ESTIMATED ACTUAL	FY 2025 BUDGET
GENERAL FUND			
Revenues	10,510,931	12,502,460	11,830,257
Expenditures:			
Judicial	174,613	187,062	189,151
Legislative	151,078	489,754	51,110
Finance & Administration	1,153,584	1,031,312	1,173,438
Insurance	1,195,285	1,328,605	1,362,005
Community Development	73,490	77,165	657,049
Police	2,921,457	2,965,854	3,501,642
Fire	2,153,832	2,184,855	1,928,590
Public Works	1,844,852	3,558,558	1,991,702
Parks and Recreation	245,600	370,753	283,809
ARPA	351,325	1,248,963	1,116,562
Total Expenditures	10,265,116	13,442,881	12,255,058
Net from Operations	245,815	(940,421)	(424,801)
Beginning Fund Balance July 1	8,124,352	8,370,167	7,429,746
Ending Fund Balance June 30	8,370,167	7,429,746	7,004,945
SSA FUND			
Revenues	518,703	491,899	482,415
Expenditures	578,284	616,707	955,499
Net from Operations	(59,581)	(124,808)	(473,084)
Beginning Fund Balance July 1	810,036	750,455	625,647
Ending Fund Balance June 30	750,455	625,647	152,563
SOLID WASTE FUND			
Revenues	1,055,245	1,037,496	1,020,000
Expenditures	1,068,674	1,633,155	1,234,489
Net from Operations	(13,429)	(595,659)	(214,489)
Beginning Fund Balance July 1	1,061,857	1,048,428	452,769
Ending Fund Balance June 30	1,048,428	452,769	238,280

STORMWATER FUND

Revenues	324,298	513,213	529,213
Expenditures	279,064	506,471	508,600
Net from Operations	45,234	6,742	20,613
Beginning Fund Balance July 1	399,445	444,679	451,421
Ending Fund Balance June 30	444,679	451,421	472,034

DRUG FUND

Revenues	27,622	22,200	34,200
Expenditures	4,843	68,100	34,200
Net from Operations	22,779	(45,900)	-
Beginning Fund Balance July 1	57,671	80,450	34,550
Ending Fund Balance June 30	80,450	34,550	34,550

IMPOUND FUND

Revenues	85	100	4,650
Expenditures	656	735	4,650
Net from Operations	(571)	(635)	-
Beginning Fund Balance July 1	4,679	4,108	3,473
Ending Fund Balance June 30	4,108	3,473	3,473

TOTAL GOVERNMENT NET FROM OPERATIONS	240,247	(1,700,681)	(1,091,761)

110 - GENERAL FUND

	FY 2023 ACTUAL	FY 2024 ESTIMATED ACTUAL	FY 2025 BUDGET
Total Revenue	10,510,931	12,502,460	**11,830,257**

ACCOUNT #	ACCOUNT NAME	FY 2023 ACTUAL	FY 2024 ESTIMATED ACTUAL	FY 2025 BUDGET
Taxes				
31100	Property Tax	3,370,712	5,132,682	5,132,682
31120	Public Utilities Tax-OSAP	46,592	48,886	48,000
31200	Property Tax (Delinquent)	57,735	55,000	55,000
31300	Int. Penalty Court Cost	18,775	14,000	14,000
31610	Local Sales Tax - Trustee	1,745,478	1,780,000	1,780,000
31710	Wholesale Beer Tax	251,674	250,000	250,000
31720	Wholesale Liquor Tax	79,627	77,000	85,000
31910	Franchise Tax	109,996	115,000	120,000
31920	Room Occupancy Tax	27,149	24,000	25,000
31810	Minimum Business Tax	1,125	1,000	1,000
31511	Electric Power Board Tax	110,653	120,000	120,000
	Total Taxes	5,819,516	7,617,568	7,630,682
License and Permits				
32210	Beer Licenses	2,100	3,132	3,000
32950	Wrecker Permit	225	750	500
32990	Wrecker Inspection Fee	175	550	500
32400	Home Occupation Fee	1,400	1,500	1,500
32600	Building and Related Permits	107,936	80,000	180,000
32660	Zoning Permits	850	900	900
	Total License and Permits	112,686	86,832	186,400
Intergovernmental				
33510	State Sales Tax	1,425,513	1,427,880	1,475,476
33512	State Sports Betting	21,214	20,000	21,418
33513	State Hall Tax	92	-	-
33520	State Excise Tax	3,741	3,700	3,700
33530	State Beer Tax	5,433	5,474	5,474
33553	State City Streets Tax	21,799	21,775	21,775
31500	In Lieu of Property Tax-TVA	143,255	142,788	145,168
31730	Mixed Drink Taxes	10,184	10,000	10,000
31820	Gross Receipts Tax	119,244	142,788	142,788
33100	Hidta grant	-	7,586	18,000
33425	bullet proof vest grant	-	2,260	4,625
33430	THSO grant	-	60,000	80,000
33440	Police Salary Supplement	19,400	19,200	20,800
33470	Fireman Salary Supplement	16,200	16,200	16,200
33480	VCIF grant	-	60,628	60,628
33490	Criminal justice grant	-	22,951	-
33562	Tip2 signals grant	-	295,195	-
	ARPA Grant	1,432,294	1,248,813	1,116,462
	Total Intergovernmental	3,218,369	3,507,238	3,142,514

Charges for Services				
34131	Administrative Services	21,000	68,000	-
34240	Accident Reports	1,156	1,000	1,000
34793	Community Center Fees	21,658	20,000	20,000
35100	City Court Revenue	60,457	96,000	100,000
	Total Charges for Services	104,271	185,000	121,000
Other Revenues				
34100	Sprint Communication Lease	19,760	23,247	23,247
36100	Interest Earning	318,851	230,000	230,000
36100	Interest ARPA	-	70,166	45,000
36210	Rent- Sewer Plant	8,414	8,414	8,414
36330	Sale of Equipment	1,525	-	15,000
36350	Insurance Recovery	15,795	13,175	10,000
36563	Sale of Recyclable Material	222	1,694	500
36691	Miscellaneous Revenue	14,494	53,126	20,000
36700	Donations	58,953	51,000	24,000
36920	Loan Proceeds	818,075	655,000	373,500
	Total Other Sources	1,256,089	1,105,822	749,661
	Total General Fund Revenue	**10,510,931**	**12,502,460**	**11,830,257**

41200 - JUDICIAL

	FY 2023 ACTUAL	FY 2024 ESTIMATED ACTUAL	FY 2025 BUDGET
Total Judicial	174,613	187,062	**189,151**
Staffing Level			*2.00*

ACCOUNT #	ACCOUNT NAME	FY 2023 ACTUAL	FY 2024 ESTIMATED ACTUAL	FY 2025 BUDGET
Personnel				
111	Salaries	96,152	102,132	105,215
112	Overtime	793	-	750
114	Part-Time / Temporary	28,673	35,802	33,950
132	Longevity Bonus	400	1,532	1,532
134	Christmas Bonus	162	271	323
141	FICA	9,440	10,690	10,646
143	Retirement	12,415	14,635	15,235
148	Employee Educ/Training	920	1,200	1,200
	Total Personnel	148,955	166,262	168,851
Operations				
200	Contractual Services	12,522	16,000	16,000
249	Cellular Telephones	1,168	900	900
269	Other Repairs & Maintenance	7,295	1,000	-
280	Travel	733	1,200	1,400
310	Office Supplies and Materials	565	1,700	2,000
510	Insurance	1,392	-	-
533	Office Equipment Leases	1,983	-	-
	Total Operations	25,658	20,800	20,300
	Total Judicial	**174,613**	**187,062**	**189,151**

41400 - LEGISLATIVE

	FY 2023 ACTUAL	FY 2024 ESTIMATED ACTUAL	FY 2025 BUDGET
Total Legislative	151,078	489,754	**51,110**

ACCOUNT #	ACCOUNT NAME	FY 2023 ACTUAL	FY 2024 ESTIMATED ACTUAL	FY 2025 BUDGET
Personnel				
111	Salaries	12,100	13,200	13,200
141	FICA	926	1,010	1,010
148	Education and Certification	2,600	1,000	1,500
	Total Personnel	15,626	15,210	15,710
Operations				
172	Elections	8,238	-	8,500
200	Contractural Service	57,299	15,500	7,500
220	Printing	1,337	1,300	1,100
249	Cellular Telephones	394	420	300
280	Travel	3,256	4,000	4,000
287	Special Event	30,972	36,513	7,000
290	Professional Service	30,911	30,830	-
300	Supplies	1,670	3,600	3,500
310	Office Supplies and Materials	175	-	-
323	Commissions and Special Boards	-	-	3,000
710	Non-Profit Donation	1,200	4,325	500
	Total Operations	135,452	96,488	35,400
Capital				
910	Land	-	378,056	-
	Total Capital	-	378,056	-
	Total Legislative	**151,078**	**489,754**	**51,110**

41500 - FINANCE AND ADMINISTRATION

	FY 2023 ACTUAL	FY 2024 ESTIMATED ACTUAL	FY 2025 BUDGET
Total Finance and Admin	1,153,584	1,031,312	**1,173,438**
Staffing Level			*6.00*

ACCOUNT #	ACCOUNT NAME	FY 2023 ACTUAL	FY 2024 ESTIMATED ACTUAL	FY 2025 BUDGET
Personnel				
111	Salaries	597,241	444,416	493,236
112	Permanent Overtime	-	-	300
114	Part-Time	32,368	34,925	40,000
130	Car Allowance	6,923	7,200	7,200
132	Longevity Bonus	1,100	6,884	6,932
134	Christmas Bonus	487	650	720
141	FICA	47,770	34,549	40,000
143	Retirement	47,658	64,717	71,500
148	Education and Certification	6,420	4,000	15,000
	Total Personnel	739,967	597,341	674,888
Operations				
200	Contract Services	88,471	112,695	179,000
211	Postage	7,269	6,000	8,000
220	Printing (Newsletter, Code Updates	10,297	8,000	8,000
230	Subscriptions and Dues	16,465	22,050	20,000
241	Utilities	43,959	-	-
249	Cellular Telephones	3,394	3,600	3,600
252	Legal Fees	79,784	98,000	85,000
253	Audit Fees	43,350	49,900	51,350
266	Repairs and Maintenance	9,469	-	-
269	Computer Maintenance	-	-	4,000
280	Travel	3,524	5,500	5,000
298	Tax Collection Fees	71,085	106,500	110,000
300	Supplies	-	4,000	-
310	Office Supplies and Materials	17,455	9,000	18,000
533	Office Equipment Leases	14,812	6,077	6,500
691	Bank Service Charges	536	150	100
720	Council of Governments	2,499	2,499	-
	Total Operations	412,369	433,971	498,550
Capital				
948	Computer Equipment	1,248	-	-
	Total Capital	1,248	-	-
	Total Finance and Administration	**1,153,584**	**1,031,312**	**1,173,438**

41590 - INSURANCE

	FY 2023 ACTUAL	FY 2024 ESTIMATED ACTUAL	FY 2025 BUDGET
Total Insurance	1,195,285	1,328,605	**1,362,005**

ACCOUNT #	ACCOUNT NAME	FY 2023 ACTUAL	FY 2024 ESTIMATED ACTUAL	FY 2025 BUDGET
Operations				
142	Health Insurance	833,689	908,329	938,745
144	Dental Insurance	31,765	37,875	27,085
145	Life Insurance	14,406	15,510	18,700
146	Workers Compensation	116,292	128,205	134,615
149	Other Employer Contributions	-	-	15,750
170	Administration Fees-Flex	2,226	2,800	1,196
513	Cyber Insurance	-	-	8,600
519	General Liability Insurance	116,840	146,356	123,307
520	Property Insurance	28,941	33,610	35,291
523	Vehicle and Equipment	51,126	55,920	58,716
	Total Operations	1,195,285	1,328,605	1,362,005
	Total Insurance	**1,195,285**	**1,328,605**	**1,362,005**

41600 - COMMUNITY DEVELOPMENT

	FY 2023 ACTUAL	FY 2024 ESTIMATED ACTUAL	FY 2025 BUDGET
Total Community Development	73,490	77,165	**657,049**
Staffing			*3.75*

ACCOUNT #	ACCOUNT NAME	FY 2023 ACTUAL	FY 2024 ESTIMATED ACTUAL	FY 2025 BUDGET
Personnel				
111	Salaries	-	-	226,983
112	Overtime	-	-	2,000
114	Part Time	-	-	39,140
130	Car Allowance	-	-	7,920
132	Longevity Bonus	-	-	2,932
134	Christmas Bonus	-	-	350
141	FICA	-	-	20,762
143	Retirement	-	-	33,632
146	Workers Compensation	-	-	1,000
148	Education and Certification	-	-	5,000
	Total Personnel	-	-	339,719
Operations				
200	Contract Services	-	-	165,000
230	Subscriptions	-	-	2,000
249	Cellphone	-	-	3,100
250	Engineering Services (Studies)	-	-	20,000
251	Medical Service	-	-	250
256	Ec. Dev't Initiatives	-	-	24,500
280	Travel	-	-	5,000
287	Special Events	-	-	1,500
300	Supplies	-	-	5,000
301	Library Cards			5,000
310	Office Supplies and Materials	-	-	3,000
312	Small Items of Equipment	-	-	1,000
326	Uniforms	-	-	500
344	Safety Supplies	-	-	500
	Total Operations	-	-	236,350
Capital				
990	Computer Software	-	-	1,500
	Total Capital	-	-	1,500
ANIMAL CONTROL-44143				
Operations				
200	Contract Service	73,490	77,165	79,480
	Total Operations	73,490	77,165	79,480
	Total Animal Control Program	**73,490**	**77,165**	**79,480**
	Total Community Development	**73,490**	**77,165**	**657,049**

42200 - FIRE

	FY 2023 ACTUAL	FY 2024 ESTIMATED ACTUAL	FY 2025 BUDGET
Total Fire	2,153,832	2,184,855	**1,928,590**
Staffing			*15.00*

ACCOUNT #	ACCOUNT NAME	FY 2023 ACTUAL	FY 2024 ESTIMATED ACTUAL	FY 2025 BUDGET
Personnel				
111	Salaries	819,202	880,328	928,468
112	Overtime	20,400	30,000	30,000
119	Fireman Supplemental pay	18,000	16,200	15,600
121	Holiday Pay	26,715	36,093	41,360
129	Other Wages	132,363	203,585	204,578
132	Longevity Bonus	3,300	18,854	18,138
134	Christmas Bonus	2,699	3,019	3,140
141	FICA	73,042	89,215	94,958
143	Retirement	109,063	137,944	147,401
146	Workers Compensation	-	2,921	2,000
148	Education and Training	43,861	54,330	54,550
	Total Personnel	1,248,645	1,472,489	1,540,194
Operations				
200	Contractual Services	34,909	37,474	37,474
235	Membership and Registration	1,933	2,595	2,595
241	Electric	11,480	11,000	-
242	Water	3,728	4,200	-
244	Gas	5,922	6,000	-
246	Fire Hydrant Rental	2,752	2,752	2,752
249	Cellular Telephone	4,141	4,849	4,821
251	Medical Service	-	-	10,500
263	Computer Maintenance	9,000	17,401	17,401
266	Repair & Maintenance	47,182	53,000	-
280	Travel	7,113	9,000	17,000
300	Supplies	23,262	36,075	18,500
310	Office Supplies and Materials	976	1,000	1,000
326	Uniform allowance	36,702	36,300	34,800
331	Fuel	17,389	19,556	15,918
332	Motor Vehicle Parts	20,143	26,004	15,000
333	Other Equipment Parts/Rep	1,648	1,600	1,600
334	Tires and Tubes	6,527	7,000	1,500
510	Insurance	6,586	5,250	5,250
600	Debt Service	671	137,465	138,285
	Total Operations	242,064	418,521	324,396
Capital				
940	Machinery and Equipment	660,941	291,845	62,000
945	Communication Equipment	2,182	2,000	2,000
	Total Capital	663,123	293,845	64,000
	Total Fire	**2,153,832**	**2,184,855**	**1,928,590**

42100 - POLICE

	FY 2023 ACTUAL	FY 2024 ESTIMATED ACTUAL	FY 2025 BUDGET
Total Police	2,921,457	2,965,854	**3,501,642**
Staffing			*28.00*

ACCOUNT #	ACCOUNT NAME	FY 2023 ACTUAL	FY 2024 ESTIMATED ACTUAL	FY 2025 BUDGET
Personnel				
111	Salaries	1,432,726	1,600,260	1,722,860
112	Overtime	48,728	40,000	40,000
114	Part Time	3,310	7,000	10,000
119	Police Supplemental Pay	17,600	19,200	20,800
121	Holiday Pay	38,721	57,220	81,400
132	Longevity Bonus	10,800	34,442	36,560
134	Christmas Bonus	3,019	2,978	3,100
141	FICA	112,750	134,724	146,239
143	Retirement	191,301	235,068	272,343
146	Workers Compensation	1,219	1,219	4,500
148	Education and Training	10,798	14,000	14,000
	Total Personnel	1,870,972	2,146,111	2,351,802
Operations				
200	Contractual Services	213,599	250,755	288,000
217	Wrecker Service	650	1,000	2,000
230	Publicity, Subscriptions, Dues	1,455	3,460	2,000
249	Cellular Telephones	14,725	14,500	17,500
250	Professional Services	2,416	2,200	2,200
261	Vehicle repair and Maintenance	33,705	40,000	40,000
269	Terminal Connection Expense	2,240	2,240	2,240
280	Travel	9,778	10,972	12,000
300	Office Supplies and Materials	10,027	12,500	12,500
312	Small Items of Equipment	26,861	39,000	29,000
326	Uniform Allowance	19,824	23,800	23,800
331	Fuel	74,437	80,000	85,000
332	Motor Vehicle Parts	386	-	-
334	Tires and Tubes	7,590	7,500	7,500
510	Insurance	1,219	-	-
533	Office Equipment Rental	-	-	1,600
600	Debt Service	51,516	120,773	217,000
731	Awards Special Services	365	851	500
	Total Operations	470,793	609,551	742,840
Capital				
940	Machinery & Equipment	491,321	166,692	373,500
942	Equipment & Grants	83,543	12,000	12,000
947	Office Machinery and Equip	4,828	30,000	20,000
990	Computer Software	-	1,500	1,500
	Total Capital	579,692	210,192	407,000
	Total Police	**2,921,457**	**2,965,854**	**3,501,642**

43100 - PUBLIC WORKS

	FY 2023 ACTUAL	FY 2024 ESTIMATED ACTUAL	FY 2025 BUDGET
Total Public Works	1,844,852	3,558,558	**1,991,702**
Staffing			*13.25*

ACCOUNT #	ACCOUNT NAME	FY 2023 ACTUAL	FY 2024 ESTIMATED ACTUAL	FY 2025 BUDGET
Personnel				
111	Salaries	501,932	756,367	503,691
112	Overtime	7,545	10,000	10,000
130	Car Allowance	3,750	3,500	6,600
132	Longevity Bonus	3,700	16,621	10,518
134	Christmas Bonus	1,191	1,570	1,107
141	FICA	44,003	58,627	40,692
143	Retirement	73,470	109,820	77,021
146	Workers Compensation	2,825	500	1,000
148	Education and Certification	7,385	11,000	4,000
	Total Personnel	645,801	968,005	654,629
Operations				
200	Contract Services	47,781	280,500	56,000
241	Electric	-	6,891	-
247	Street Maintenance	-	417	-
249	Cellphone	6,643	9,500	4,500
251	Medical Service	39	600	600
261	Maintenance Equipment Vehicles	3,302	20,000	28,000
269	Other Repairs & Maintenance	1,610	840	-
280	Travel	5,381	10,000	4,000
300	Supplies	36,088	52,000	52,000
310	Office Supplies and Materials	13,795	4,062	2,500
312	Small Items of Equipment	1,819	4,500	4,000
326	Uniforms	2,526	5,000	4,000
331	Fuel	21,763	24,000	28,000
332	Vehicle Parts & Repair	22,008	20,296	-
334	Tires	6,752	4,800	4,800
342	Sign parts and supplies	-	842	-
344	Safety Supplies	3,139	2,000	4,000
600	Debt Service	165,522	177,149	168,399
	Total Operations	338,168	623,397	360,799
Capital				
931	Resurfacing Secondary Roads	346	251,407	-
933	Bridge Replacement	-	457,391	-
942	Machinery and Equipment	577,266	4,000	35,000
944	Transportation Equipment	-	591,019	-
990	Computer Software	-	6,000	3,500
	Total Capital	577,612	1,309,817	38,500
	Total Public Works, Highways/Streets	**1,561,581**	**2,901,219**	**1,053,928**

FLEET MAINTENANCE-43170

Personnel				
111	Salaries	91,293	96,302	98,805
112	Overtime	-	-	2,000
132	Longevity Bonus	800	2,212	2,270
134	Christmas Bonus	217	216	216
141	FICA	6,345	7,367	7,749
143	Retirement	11,518	13,800	14,667
148	Education and Certification	-	2,000	1,800
	Total Personnel	110,173	121,897	127,507
Operations				
200	Contract Services - Oil/water separators	-	500	5,000
241	Electric	4,157	4,000	-
244	Propane/Gas	1,817	100	-
245	Telephone/Other Communication Service	-	-	420
261	Maintenance - Vehicles	52	300	750
266	Building Maintenance	3,723	745	-
280	Travel	-	-	600
300	Supplies, Fleet	5,023	5,517	5,000
310	Office Supplies and Materials	351	150	300
312	Small Tools/Equipment	5,904	14,096	9,000
326	Uniforms	490	500	1,000
331	Fuel	502	500	800
332	Vehicle Parts	108	-	-
334	Tires	-	300	400
344	Safety Supplies	175	200	1,000
939	Undergrnd. Tank Permit	-	125	-
	Total Operations	22,302	27,033	24,270
	Total Fleet Maintenance	**132,475**	**148,930**	**151,777**

FACILITIES MANAGEMENT-41800

Personnel				
111	Salaries	-	61,975	63,835
112	Overtime	-	1,934	3,000
132	Longevity Bonus	-	1,550	1,600
134	Christmas Bonus	-	108	216
141	FICA	-	4,741	5,252
143	Retirement	-	8,881	9,941
148	Education and Certification	-	1,297	1,000
	Total Personnel	-	80,486	84,843
Operations				
200	Contract Services	16,410	35,000	44,500
241	Electric	14,356	14,000	145,000
242	Water	4,498	4,500	90,000
244	Gas	3,229	7,000	12,000
245	Telephone/Other Comm. Services	21,876	24,625	42,000
261	Maintenance - vehicles	-	-	750
266	Repair and Maint-Buildings	9,469	56,587	80,000
269	Other repair and maint	-	23	-
280	Travel	-	500	1,000
300	Supplies	3,171	7,000	7,500
312	Small Items of Equipment	5,466	1,000	8,000
326	Uniforms	-	-	750
331	Fuel	-	-	4,000
334	Tires	-	-	300
344	Safety supplies	-	-	500
600	Debt Service	72,321	197,523	214,854
	Total Operations	150,796	347,758	651,154

Capital				
920	Buildings/ADA	-	3,000	50,000
	Total Capital	-	3,000	50,000
	Total Facilities Management	**150,796**	**431,244**	**785,997**
GRAND TOTAL PUBLIC WORKS DEPT		1,844,852	3,558,558	1,991,702

44000 - PARKS AND RECREATION

	FY 2023 ACTUAL	FY 2024 ESTIMATED ACTUAL	FY 2025 BUDGET
Total Parks and Rec	245,600	370,753	**283,809**
Staffing			*1.00*

ACCOUNT #	ACCOUNT NAME	FY 2023 ACTUAL	FY 2024 ESTIMATED ACTUAL	FY 2025 BUDGET
Personnel				
111	Salaries	-	-	58,965
112	Overtime	-	-	2,500
114	Part-Time	-	-	22,000
132	Longevity Bonus	-	-	884
134	Christmas Bonus	-	-	216
141	FICA	-	-	6,469
143	Retirement	-	-	12,245
148	Education and Certification			1,000
	Total Personnel	-	-	104,279
Operations				
200	Contract Services	-	-	28,500
249	Cell Phone	-	-	480
280	Travel	-	-	1,000
287	Special Events	-	-	10,000
300	Supplies	-	-	15,000
310	Office Supplies	-	-	2,000
312	Small Items of Equipment	-	-	1,000
326	Uniforms	-	-	300
	Total Operations	-	-	58,280
	Total Parks Admin	**-**	**-**	**162,559**
RED BANK COMMUNITY CENTER-44420				
Operations				
200	Contractural Services	-	5,600	-
241	Electric	10,940	10,000	-
242	Water	6,487	6,000	-
269	Repair and Maintenance	2,525	10,262	-
300	Supplies	2,738	2,500	3,000
	Total Operations	22,690	34,362	3,000
Capital				
912	Site Development/ADA	33,182	-	-
	Total Capital	33,182	-	-
	Total Community Center	**55,872**	**34,362**	**3,000**

NORMA CAGLE FIELD-44421				
Operations				
241	Electric	6,121	6,400	-
242	Water	4,049	4,000	-
269	Repair and Maintenance	1,450	8,000	2,000
	Total Operations	11,620	18,400	2,000
Capital				
912	Site Development/ADA	-	-	-
	Total Capital	-	-	-
	Total White Oak Facilities	**11,620**	**18,400**	**2,000**
REDDING ROAD FACILITIES-44422				
TENNIS COURTS/PLAYGROUND				
Operations				
200	Contractural Services	300	250	-
241	Electric	2,657	2,200	-
242	Water	4,460	2,600	-
244	Gas	583	600	-
269	Repair & Maintenance	13,731	25,000	10,000
300	Supplies	1,415	1,400	2,000
	Total Operations	23,146	32,050	12,000
Capital				
912	Site Development/ADA	39,331	26,530	-
	Total Capital	39,331	26,530	-
	Total Redding Road Facility	**62,477**	**58,580**	**12,000**
MORRISON SPRINGS FACILITIES-44423				
Operations				
241	Electric	7,576	7,500	-
242	Water	13,372	13,300	-
269	Repair and Maintenance	7,637	4,000	-
	Total Operations	28,585	24,800	-
Capital				
912	Site Development/ADA	-	-	5,000
	Total Capital	-	-	5,000
	Total Morrison Springs	**28,585**	**24,800**	**5,000**

RECREATION-SWIMMING POOL-44440				
Operations				
200	Contractural Services	-	-	25,000
242	Water	3,041	10,000	-
269	Repair and Maintenance	8,396	3,800	30,000
	Total Operations	11,437	13,800	55,000
Capital				
912	Site Development/ADA	176	1,709	-
	Total Capital	176	1,709	-
	Total Swimming Pool	**11,613**	**15,509**	**55,000**
WHITE OAK PARK-44470				
Operations				
200	Contractural Services	-	-	20,000
241	Electric	1,102	1,200	-
242	Water	13,350	13,000	-
269	Repair & Maintenance	33,497	25,000	-
300	Supplies	2,508	2,200	3,500
	Total Operations	50,457	41,400	23,500
Capital				
912	Site Development/ADA	24,976	176,952	20,000
	Total Capital	24,976	176,952	20,000
	Total White Oak Park	**75,433**	**218,352**	**43,500**
TOWN CENTER PARK-44490				
Operations				
269	Repair and Maintenance	-	750	750
	Total Operations	-	750	750
	Total Town Center Park	**-**	**750**	**750**
GRAND TOTAL PARKS AND RECREATION		245,600	370,753	283,809

412 - ARPA

	FY 2023 ACTUAL	FY 2024 ESTIMATED ACTUAL	FY 2025 PROPOSED BUDGET
Expenditures	351,325	1,248,963	1,116,562

ACCOUNT #	ACCOUNT NAME	FY 2023 ACTUAL	FY 2024 ESTIMATED ACTUAL	FY 2025 PROPOSED BUDGET
Operations				
691	Bank Service Charges	-	150	100
	Total Operations	-	150	100
Capital				
932	Drainage Improvements	351,325	908,711	545,013
920	Facilities Improvements	-	76,903	212,721
945	Department Equipment	-	196,683	-
926	Internet Technologies	-	66,516	141,990
710	Nonprofit Endeavors	-	-	150,000
931	Ashmore Avenue	-	-	66,738
	Total Capital	351,325	1,248,813	1,116,462
	Total Expenditures	**351,325**	**1,248,963**	**1,116,562**

121 - STATE STREET AID

	FY 2023 ACTUAL	FY 2024 ESTIMATED ACTUAL	FY 2025 BUDGET
Revenue	518,703	491,899	**482,415**
Expenditures	578,284	616,707	955,499
Total SSA	(59,581)	(124,808)	(473,084)

ACCOUNT #	ACCOUNT NAME	FY 2023 ACTUAL	FY 2024 ESTIMATED ACTUAL	FY 2025 BUDGET
Revenues				
32600	Building and Related Permits	17,900	15,000	15,000
33550	State Highway and Street Funds	413,365	424,794	422,415
36100	Interest Earnings	32,030	30,000	25,000
36350	Insurance Recoveries	32,408	22,105	20,000
36691	Miscellaneous Revenue	23,000	-	-
	Total Revenue	**518,703**	**491,899**	**482,415**
Operations				
200	Contractual Service	749	4,000	190,000
201	Carta Contract	-	-	15,600
241	Electric	85,308	87,000	87,000
247	Street Lighting Maintenance	19,947	69,183	51,000
255	Engineering Services	-	50,000	100,000
264	Signal Lights Repair & maintenance	3,967	3,000	50,000
300	Supplies	21,082	10,000	10,000
342	Street Signs	16,180	27,022	60,000
600	Debt Service	171,871	43,502	41,899
931	Resurfacing Secondary Streets	110,741	30,000	250,000
932	Drainage Improvements	448	13,000	100,000
	Total Operations	430,293	336,707	955,499
Capital				
940	Machinery & Equipment	147,991	280,000	-
	Total Capital	147,991	280,000	-
	Total Expenditures	**578,284**	**616,707**	**955,499**
	Net From Operations	**(59,581)**	**(124,808)**	**(473,084)**
	Beginning Fund Balance July 1	810,036	750,455	625,647
	Ending Fund Balance June 30	750,455	625,647	152,563

131 - SOLID WASTE SUMMARY

	FY 2023 ACTUAL	FY 2024 ESTIMATED ACTUAL	FY 2025 BUDGET
Revenue	1,055,245	1,037,496	**1,020,000**
Expenditures	1,068,674	1,633,155	1,234,489
Total Solid Waste	(13,429)	(595,659)	(214,489)
Staffing			*9.25*

ACCOUNT #	ACCOUNT NAME	FY 2023 ACTUAL	FY 2024 ESTIMATED ACTUAL	FY 2025 BUDGET
Revenues				
31300	Interest on prop tax	3,262	2,496	-
34400	Sanitation Charges	1,011,167	1,000,000	985,000
36100	Interest Earnings	40,816	35,000	35,000
	Total Revenue	**1,055,245**	**1,037,496**	**1,020,000**
Personnel				
111	Salaries	332,438	435,194	466,861
112	Overtime	3,127	3,492	3,500
132	Longevity Bonus	5,200	11,433	8,860
134	Christmas Bonus	866	920	972
141	FICA	23,952	33,407	36,735
142	Health Insurance	94,087	136,053	142,855
143	Retirement	48,792	62,579	69,391
144	Dental Insurance	4,606	5,697	5,000
145	Life Insurance	2,114	2,258	2,200
146	Workers Comp.	-	1,861	-
	Total Personnel	515,182	692,894	736,374
Operations				
170	Administration Fees	374	470	420
171	Fees for Administration	-	47,000	-
200	Contract Services	12,613	23,000	30,000
249	Cellular Telephone	885	1,080	3,000
251	Medical Services	-	300	300
261	Truck Maintenance	32,361	68,000	68,000
298	Tax Collection Fees	25,000	25,000	25,000
300	Supplies	23,087	30,000	45,000
326	Uniforms	2,727	3,454	4,800
331	Fuel (3 trucks)	54,999	48,000	55,000
332	Vehicle/Equipment Maint.	37,163	-	-
334	Tires (3 trucks)	8,024	5,200	5,000
344	Safety Supplies	1,409	2,500	3,200
935	Waste Disposal services	181,855	165,000	165,000
939	Landfill Permit/ Sampling	360	-	-
	Total Operations	380,857	419,004	404,720

Capital				
940	Machinery & Equipment	116,612	460,000	30,000
	Total Capital	116,252	460,000	30,000
RECYCLING				
111	Salaries	39,902	42,531	43,808
132	Longevity Bonus	-	638	655
134	Christmas Bonus	108	108	108
141	FICA	3,023	3,254	3,410
142	Health Insurance	6,843	7,275	7,400
143	Retirement	5,203	6,095	6,454
144	Dental Insurance	286	299	300
145	Life Insurance	240	257	270
170	Administration Fees-Flex	65	50	240
242	Water	713	750	750
	Total Recycling Division	**56,383**	**61,257**	**63,395**
	Total Expenditures	**1,068,674**	**1,633,155**	**1,234,489**
	Net From Operations	**(13,429)**	**(595,659)**	**(214,489)**
	Beginning Fund Balance July 1	1,061,857	1,048,428	452,769
	Ending Fund Balance June 30	1,048,428	452,769	238,280

413 - STORMWATER

	FY 2023 ACTUAL	FY 2024 ESTIMATED ACTUAL	FY 2025 BUDGET
Revenue	324,298	513,213	**529,213**
Expenditures	279,064	506,471	508,600
Total Stormwater	45,234	6,742	20,613
Staffing			*4.75*

ACCOUNT #	ACCOUNT NAME	FY 2023 ACTUAL	FY 2024 ESTIMATED ACTUAL	FY 2025 BUDGET
Revenues				
31300	Interest / Penalty	2,228	1,000	500
36100	Interest Earnings	10,361	11,500	9,000
37100	Stormwater Fees	311,709	500,713	500,713
37101	Stormwater Fees nonprofits	-	-	19,000
	Total Revenue	**324,298**	**513,213**	**529,213**
				-
Personnel				
111	Salaries	94,656	116,000	269,272
112	Overtime	774	3,500	1,000
132	Longevity Bonus	1,000	1,319	3,617
134	Christmas Bonus	271	271	513
141	FICA	8,548	9,263	20,992
142	Health Insurance	28,115	30,000	30,000
143	Retirement	14,879	17,534	39,733
144	Dental Insurance	1,061	1,061	1,200
145	Life Insurance	557	557	740
148	Employee Training	2,438	1,400	2,000
	Total Personnel	152,299	180,905	369,067
Operations				
170	Administration Fees-Flex	98	100	160
171	Fees for Administration	27,177	21,000	-
200	Contract Services (County)	75,476	75,000	80,000
202	Seasonal Contract services	-	-	-
254	Engineering	-	-	-
280	Travel	-	500	1,200
298	Collection Fees	2,824	3,193	2,600
300	Supplies	6,000	6,000	6,000
326	Uniforms	410	2,000	1,600
331	Fuel	2,720	2,500	6,000
332	Vehicle/equip.maint., parts	507	2,000	10,000
334	Tires	-	1,500	1,800
344	Safety Supplies	601	600	1,200
600	Depreciation	10,873	10,873	10,873
691	Bank Service Charges	79	300	100
	Total Operations	126,765	125,566	121,533
Capital				
942	General Purpose Machinery	-	200,000	18,000
	Total Capital	-	200,000	18,000
				-
	Total Expenditures	**279,064**	**506,471**	**508,600**
	Net From Operations	**45,234**	**6,742**	**20,613**
	Beginning Fund Balance July 1	399,445	444,679	451,421
	Ending Fund Balance June 30	444,679	451,421	472,034

619 - DRUG FUND

	FY 2023 ACTUAL	FY 2024 ESTIMATED ACTUAL	FY 2025 BUDGET
Revenue	27,622	22,200	**34,200**
Expenditures	4,843	68,100	34,200
Total Drug	22,779	(45,900)	-

ACCOUNT #	ACCOUNT NAME	FY 2023 ACTUAL	FY 2024 ESTIMATED ACTUAL	FY 2025 BUDGET
Revenues				
35130	Impound Fees	-	-	-
35140	Drug Related Fines	6,258	6,000	6,000
35150	DEA Asset Sharing Pmts	5,408	5,000	10,000
36100	Interest Earnings	1,984	1,200	1,200
36330	Sale of Equipment	-	-	2,000
36350	Insurance Recoveries	-	-	-
36693	Drug Seizures	13,972	10,000	15,000
	Total Revenues	**27,622**	**22,200**	**34,200**
148	Education and Training	225	500	4,000
200	Contractural Services	-	-	-
217	Wrecker Expense	-	-	-
230	Publicity, Subscriptions and Dues	55	100	200
261	Repair & Maint. Vehicle	-	1,500	1,000
280	Travel	608	1,000	4,000
300	Supplies	3,450	25,000	15,000
312	Small Items of Equipment	-	-	-
331	Gas, Oil, Diesel Fuel, Etc	-	-	-
334	Tires, Tubes, Etc	-	-	-
691	Bank Service Charges	-	-	-
731	DEA Asset Sharing	505	40,000	10,000
	Total Operations	4,843	68,100	34,200
Capital				
944	Transportation Equipment	-	-	-
947	Office Machinery & Equipment	-	-	-
	Total Capital	-	-	-
	Total Expenditures	**4,843**	**68,100**	**34,200**
	Net From Operations	**22,779**	**(45,900)**	**-**
	Beginning Fund Balance July 1	57,671	80,450	34,550
	Ending Fund Balance June 30	80,450	34,550	34,550

120 - IMPOUND FUND

	FY 2023 ACTUAL	FY 2024 ESTIMATED ACTUAL	FY 2025 BUDGET
Revenue	85	100	**4,650**
Expenditures	656	735	4,650
Total Impound	(571)	(635)	-

ACCOUNT #	ACCOUNT NAME	FY 2023 ACTUAL	FY 2024 ESTIMATED ACTUAL	FY 2025 BUDGET
Revenues				
35310	Impound Fees	85	100	150
36340	Sale of Equipment - DOR	-	-	4,500
	Total Revenues	**85**	**100**	**4,650**
Operations				
200	Contractural Services	-	-	-
217	Wrecker Service Exp	135	135	750
269	Repair & Maintenance	521	600	3,900
300	Supplies	-	-	-
312	Small Items of Equipment	-	-	-
691	Bank Service Charges	-	-	-
	Total Operations	656	735	4,650
Capital				
944	Transportation Equipment	-	-	-
	Total Capital	-	-	-
	Total Expenditures	**656**	**735**	**4,650**
	Net From Operations	**(571)**	**(635)**	**-**
	Beginning Fund Balance July 1	4,679	4,108	3,473
	Ending Fund Balance June 30	4,108	3,473	3,473

First Arriving

Digital Dashboard Order Form

Prepared for:
Red Bank (TN) Fire Department

Created by:
Keith Dickhudt
02 / 16 / 2024

First Arriving

Order Form for	Red Bank (TN) Fire Department
Proposed By:	Keith Dickhudt

ORDER FORM

Company Information

Billing Address	Shipping Address
City of Red Bank 3105 Dayton Blvd Red Bank, TN 37415	3127 Dayton Boulevard Chattanooga, TN 37415

Billing Information

Billing Company Name:	Red Bank (TN) Fire Department	Billing Phone:	4232697939
Billing Contact Name:	Brent Sylar		
Billing Email Address:	bsylar@redbanktn.gov		

Terms and Conditions

Payment Terms:	Net 21
Order Term (Months):	12

SERVICES

Product Name	Unit Pricing	QTY	Subtotal
Dashboard Standard Setup	$750.00	1	$750.00
Dashboard Subscription with Hardware	$799.00	2	$1,598.00

Subtotal **$2,348.00**

Total **$2,348.00**

DOCUMENT SIGNED BY

Customer Signature

Customer:	Red Bank (TN) Fire Department
Signed Date	
Printed Name	
Title	

First Arriving Honored Among Top Companies Making A Difference In State And Local Government

First Arriving, a leader in technology for public safety and local government, has been named by Government Technology as a one of the top 100 companies in GovTech for 2023.

This designation reinforces our commitment to our clients and the communities they serve and to providing the most innovative solutions to America's public safety leaders.

PAYMENT & SUBSCRIPTION

Payment
Net 21. If you need custom payment terms, email Billing@firstarriving.io.

License Agreement - Dashboards
Customer is licensed to use the contracted number of Dashboard subscription licenses during the term of the agreement and subsequent renewal periods. One license required per display.

LIFETIME Hardware Warranty, Replacement & Upgrade
During the term of a current license agreement, First Arriving will replace **any defective device*.** This includes **upgrades** to the device when needed. Replacement is two business days via express shipping if issue cannot be resolved via support team.

** Defective device does not include water or damage caused by inappropriate use of device.*

Renewal
Dashboard licenses automatically renew for successive twelve (12) month terms unless canceled in writing by Client at least 30 days prior to the end of Term renewal date. Prices quoted shall be a firm fixed price for one (1) year. Prices will escalate by 3% per year starting at renewal date, and only one price escalation shall be allowed within a twelve (12) month period.

Cancellation & Refunds
You may cancel your subscription at any time. The cancellation becomes effective once the prepaid term is up and the account is due for renewal. You may qualify for a refund if the cancellation was due to a documented service issue that could not be resolved within 30 business days from initial notification to First Arriving Dashboard Support via email, phone or support ticket, excluding issues resulting from third-party integration partners. Upon notification of cancellation, First Arriving will send a prepaid return label for the return of any devices and all devices. Devices must be returned within 14 days of the effective cancellation date. Any devices not returned will result in an invoice for the current device value. Please contact us at Billing@firstarriving.io with any questions.

Ask your sales executive for a current W-9.

Subscription Term & Details
Your Dashboard subscription includes all existing and new features/integrations in the First Arriving digital signage platform based on your license level, excluding any third party provider fees and any agreed upon custom development for unique integrations or features specific to your organization. These are always discussed and pre-approved prior to implementation.

Your subscription also includes access to our support center and support team, with email, phone and web-based ticket support. New feature requests outside of normal support or existing features/integrations are reviewed on a case-by-case basis.

For additional Terms & Conditions, please visit https://www.firstarriving.com/terms-and-conditions/

Billing & Contact Information
First Arriving IO, Inc
9555 Kings Charter Drive, Suite K
Ashland, Virginia 23005
(240) 667-7755
Billing Email: Billing@firstarriving.io
Dashboard Email: dashboards@firstarriving.com
Support Center & FAQs: https://support.firstarriving.com

WHAT'S NEXT

Once we receive your signed agreement, we will provide you an invoice and schedule an implementation call. Our average time from contract to launch is 9-11 weeks, depending on the complexity of your setup and integrations. Launch time for multi-agency and enterprise level accounts (10+ dashboards) may vary depending on the scope of your project.

THIRD PARTY SERVICES

Your subscription cost does not include any integration (typically referred to as “API” or “Data Access”) fees by third-party software providers. Please check with your third party vendor to see if any may apply to the integrations specific to your organization. Most integration partners do not charge any or significant additional fees, but your determination will be based on your agreement/plan with them.

MAPPING OPTIONS

First Arriving utilizes ESRI for base mapping (ESRI.com) which specializes in public safety mapping. You may use your own ESRI account, if applicable, for additional layers and features specific to your agency. We also support Mapbox, Here.com and other mapping and GIS platforms. Google StreetView is also an option, which requires a separate Google Maps account, which includes a $200/month credit towards Google Mapping fees and covers most use cases.

Mapping & Alerting Note

First Arriving's Dashboards provide excellent *supplemental* information for your incident notifications, including general routing and street view provided by third parties, such as ESRI, Mapbox and others. These features rely on a reliable internet connection and updated information from your third party services such as hydrant and other marked locations. These services are provided for you with our Dashboards but you should always rely on your primary dispatch, known best route to incident and other available primary information for the response location. Like any third party app or service, the information displayed on your Dashboards **does not replace** your primary incident alerting notification resource(s) such as your dispatch center's system.

WHAT WE NEED FROM YOU

During your Implementation process, as well as for ongoing support requests, First Arriving may request “API Keys”, sample data files, access permissions and other requirements for setting up your Dashboards and connecting them to third party services. If you are sharing any information with other agencies’ dashboards, you need to sign a form to grant access.

CUSTOMER SUCCESS STORIES

"First Arriving’s Digital Dashboards give our department the ability to take critical data and push that information out to those that need it most. Taking data and making it actionable improves system performance and unit utilization, thus allowing our department to better meet our community’s needs.”
- Deputy Fire Chief Brian Frankel, Prince George’s County (MD) Fire/EMS Department

“The fusion of First Arriving Dashboard technology with our internal leadership has created a means of delivering daily mission-critical information department wide. This has enhanced our situational awareness and strengthened our overall delivery of emergency and non-emergency services to the Colerain community.”
- Fire Chief Frank Cook, MPA, CFO, EFO, Fire Chief, Colerain Township (OH) Department of Fire and EMS

Browse More Customer Success Stories | Features & Integration List

RADIO INVENTORY

Police Department Surplus

	MAKE	MODEL	SERIAL #		
20	Panasonic	In-Car Camera Systems	Various	Past Service life / replaced	
2010	Dodge	Charger	2B3AA4CVXAH217926	Past Service Life / mechanical	
2010	Dodge	Charger	2B3AA4CV8AH217925	Past Service Life	
2011	Ford	Explorer	1FMHK8B80BGA47226	Past Service Life / mechanical	(Drug Fund)
2013	Cadillac	SRX SUV	3GYFNCE31DS560151	Time Limit / Mechanical	(Drug Fund)
2016	Ford	Escape	1FMCU0F796UC5779	Seizure	(Drug Fund)
2013	Ford	Explorer	1FM5K7F88DGC67417	Seizure	(Drug Fund)
2015	Honda	Civic	2HGFB2F5XFH552999	Seizure	(DOR / DUI)
2005	Mazda	MPV	JML3LW28J750532087	Seizure	(DOR / DUI)
1995	Nissan	Maxima	JN1CA21D6ST021463	Unclaimed	
2002	Dodge	Caravan	1B4GP15B52B556433	Unclaimed	

Red Bank Public Works Surplus

Year	Make	Model	Serial No.		
1997	Case Backhoe	580 Super L	JJG0270777	110	General
2006	New Holland Tractor	TL-80	HJS097061	110	General
2013	New Holland Backhoe	B 95	FNH0B95CHNHH043	413	Storm Water
1999	Mack	Mid-Liner	VG6BA08BXYB01262	110	General
2000	Ford	F-150	2FTRX18W5XCA79993	413	Storm Water
2009	Ford	F-150	1FTRF12W89KC70947	110	General
1994	GMC	TopKick	1GDM7H1JXNJ50269	413	Storm Water
2006	Ford	F-750	3FRXF75G96V315670	131	Solid Waste
2010	International	7400	1HTWCAAN9AJ245444	131	Solid Waste
	Smith Air Compressor	160	160A3613	110	General
	Felker Walk Behind Saw	PCS 11	337584	110	General
	Semi Trailer	CIDT-209	83499	110	General
	Semi Trailer		No Numbers	110	General
	Small Generator		No Numbers	110	General
	Generator		No Numbers	110	General
	LowBoy Trailer		No Numbers	110	General
	Autel	Maxisys	V09G50101411	110	General

CONTRACT TO AUDIT ACCOUNTS

OF

City of Red Bank

FROM July 01, 2023 TO June 30, 2024

This agreement made this **24th** day of **January 2024**, by and between **Johnson, Murphey and Wright**, **301 North Market Street, Chattanooga, TN 37405**, hereinafter referred to as the "auditor" and **City of Red Bank**, of **3105 Dayton Boulevard, Chattanooga, TN 37415**, hereinafter referred to as the "organization", as follows:

1. In accordance with the requirements of the laws and/or regulations of the State of Tennessee, the auditor shall perform a financial and compliance audit of the organization for the period beginning **July 01, 2023**, and ending **June 30, 2024** with the **exceptions listed below**:

2. The auditor shall conduct the audit in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States and requirements prescribed by the Comptroller of the Treasury, State of Tennessee, as detailed in the *Audit Manual.* Additional information and procedures necessary to comply with requirements of governments other than the State of Tennessee are permissible provided they do not conflict with or undermine the requirements previously referenced. If applicable, the audit is to be conducted in accordance with the provisions of the Single Audit Act and Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).* The audit is also to be conducted in accordance with any other applicable federal agency requirements. It is agreed that this audit will conform to standards, procedures, and reporting requirements established by the Comptroller of the Treasury. It is further agreed that any deviation from these standards and procedures will be approved in writing by the Comptroller of the Treasury prior to the execution of the contract. The interpretation of this contract shall be governed by the above-mentioned publications and the laws of the State of Tennessee.

3. The auditor shall, as part of the written audit report, submit to the organization's management and those charged with governance:

   a) a report containing an expression of an unmodified or modified opinion on the financial statements, as prescribed by the *Audit Manual.* This report shall state the audit was performed in accordance with *Government Auditing Standards*, except when a disclaimer of opinion is issued. If the organization is a component unit or fund of another entity, it is agreed that: (a) the financial statements may be included in the financial statements of the other entity; (b) the principal auditor for the other entity may rely upon the contracted auditor's report; and (c) any additional information required by the principal auditor of the other entity will be provided in a timely manner.

   b) a report on the internal control and on compliance with applicable laws and regulations and other matters. This report shall be issued regardless of whether the organization received any federal funding. Audit reports of entities which are subject to the provisions of the Single Audit Act and OMB's Uniform Guidance shall include the additional reports required by that guidance. The reports will set forth findings, recommendations for improvement, concurrence or nonconcurrence of appropriate officials with the audit findings, comments on management's responses as appropriate, and comments on the disposition of prior year findings.

4. If a management letter or any other reports or correspondence relating to other matters involving internal controls or noncompliance are issued in connection with this audit, a copy shall be filed with the Comptroller of the Treasury by the auditor. Such management letters, reports, or correspondence shall be consistent with the findings published in the audit report (i.e., they shall disclose no reportable matters or significant deficiencies not also disclosed in the findings found in the published audit report). The report should also include a corrective action plan for findings developed under OMB's Uniform Guidance and for other findings in accordance with Tennessee Code Annotated § 9-3-407, and the *Audit Manual.* The corrective action plan is only applicable to findings published in the audit report.

5. The auditor shall file **one (1)** electronic copy of said report with the Comptroller of the Treasury, State of Tennessee. The auditor shall furnish **15** printed copies and/or an electronic copy of the report to the organization's management and those charged with governance. It is anticipated that the auditor's report shall be filed no later than **December 31, 2024, or six (6) months following the period to be audited, whichever is earlier, without explanation to the Comptroller of the Treasury, State of Tennessee, and the organization. (Audit documentation for additional procedures for centralized cafeteria systems contracted with audits of internal school funds must be completed and available for review by September 30 following the fiscal year being audited.)** Requirements for additional copies, including those to be filed with the appropriate officials of granting agencies, are listed below:

6. The auditor agrees to retain working papers for no less than five (5) years from the date the report is received by the Comptroller of the Treasury, State of Tennessee. In addition, the auditor agrees that all audit working papers shall, upon request, be made available in the manner requested by the Comptroller for review by the Comptroller of the Treasury or the Comptroller's representatives, agents, and legal counsel, while the audit is in progress and/or subsequent to the completion of the report. Furthermore, at the Comptroller's discretion, it is agreed that the working papers will be reviewed at the office of the auditor, the entity, or the Comptroller and that copies of the working papers can be made by the Comptroller's representatives or may be requested to be made by the firm and may be retained by the Comptroller's representatives.

7. Any reasonable suspicion of fraud, (regardless of materiality) or other unlawful acts including, but not limited to, theft, forgery, credit/debit card fraud, or any other act of unlawful taking, waste, or abuse of, or official misconduct, as defined in Tennessee Code Annotated § 39-16-402, involving public money, property, or services shall, upon discovery, be promptly reported in writing by the auditor to the Comptroller of the Treasury, State of Tennessee, who shall under all circumstances have the authority, at the discretion of the Comptroller, to directly investigate such matters. Notwithstanding anything herein to the contrary, the Comptroller of the Treasury, State of Tennessee, acknowledges that the auditor's responsibility hereunder is to design its audit to obtain reasonable, but not absolute, assurance of detecting fraud that would have a material effect on the financial statements, as well as other illegal acts or violations of provisions of contracts or grant agreements having a direct and material effect on financial statement amounts. If the circumstances disclosed by the audit call for a more detailed investigation by the auditor than necessary under ordinary circumstances, the auditor shall inform the organization's management and those in charge of governance in writing of the need for such additional investigation and the additional compensation required therefor. Upon approval by the Comptroller of the Treasury, an amendment to this contract may be made by the organization's management, those charged with governance, and the auditor for such additional investigation.

8. **Group Audits**. The provisions of Section 8 relate exclusively to contracts to audit components of a group under AU-C 600. (See definitions in AU-C 600, Paragraph 11.) Section 8 is only applicable to an auditor that audits a component (e.g., a fund, component unit, or other component) **of a county government that is audited by the Division of Local Government Audit (LGA)**. Section 8 is intended to satisfy the communication requirements for the group auditor (LGA) to the component auditor under AU-C 600.

a) The Division of Local Government Audit (LGA) shall be considered the "group auditor" for any contract to audit a component of an applicable county government. LGA shall present the county's financial statements in compliance with U.S. Generally Accepted Accounting Principles (GAAP) as promulgated by the Governmental Accounting Standards Board (GASB). LGA shall conduct the audit in accordance with auditing standards generally accepted in the United States of America and the auditing standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States.

b) The contracting auditor shall be considered the "component auditor" for purposes of this section.

c) The financial statements audited by the component auditor should be presented in accordance with GAAP as promulgated by GASB. If the financial reporting framework for any component does not conform to this basis, the financial reporting framework should be disclosed in Section 10 (Special Provisions). (Component financial statements that are not presented using the same financial reporting framework as the county's financial statements may cause this contract to be rejected.)

d) The component auditor shall conduct the component audit in accordance with auditing standards generally accepted in the United States of America and the auditing standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States.

e) The component auditor shall cooperate with LGA to accomplish the group audit. It is anticipated that LGA will make reference to the component auditor's report in the group audit report. Should LGA find it necessary to assume responsibility for the component auditor's work, the terms, if any, shall be negotiated under a separate addendum to this contract.

f) The component auditor shall follow the ethical requirements of *Government Auditing Standards* and affirms that the component auditor is independent to perform the audit and will remain independent throughout the course of the component audit engagement.

g) The component auditor affirms that the component auditor is professionally competent to perform the audit. LGA may confirm certain aspects of the component auditor's competence through the Tennessee State Board of Accountancy.

h) The component auditor will be contacted via email by the LGA's Audit Review Manager with the estimated date of the conclusion of LGA's audit of the county government. The component auditor agrees to **update subsequent events** between the date of the component auditor's report and the date of the conclusion of LGA's audit of the county government. Additional subsequent events should be communicated via email to LGA's Audit Review Manager.

i) The component auditor shall read LGA's audited financial statements for the county government for the previous fiscal year noting in particular **related parties** in the notes to the financial statements, and **material misstatement** findings in the Findings and Questioned Costs Section. The previous year audited financial statements can be obtained from the Comptroller's website at www.comptroller.tn.gov. As required by generally accepted auditing standards, we have identified Management Override of Controls and Improper Revenue Recognition as presumptive fraud risks. The component auditor shall communicate to LGA (i.e., group management) on a timely basis **related parties** not previously identified by the group management in LGA's prior year audited financial statements. Related parties should be communicated via email to LGA's Audit Review Manager.

j) The component auditor's report should not be restricted as to use in accordance with AU-C 905.

k) Sections 1-7 and Sections 10-14 of this contract are also applicable to the component auditor during the performance of the component audit.

9. **Municipal Chart of Accounts Crosswalk**. The provisions of Section 9 relate exclusively to contracts to audit of a municipality, municipality's fund(s), and municipality's school board of education. The auditor shall convert respective municipal audited financial data into a condensed chart of accounts by use of a Microsoft Excel crosswalk tool prescribed by the Comptroller of the Treasury, State of Tennessee, **or** if a respective municipality, municipality's fund(s), or municipality's school board of education chooses to convert their own audited financial data by use of the crosswalk, the auditor shall verify the accuracy of their conversion. The completed condensed chart of accounts crosswalk in Microsoft Excel format shall be filed with the Comptroller of the Treasury, State of Tennessee, by the auditor when the audited financial report is submitted.

10. (Special Provisions) **If a Single Audit is required due to grant funding, then an additional $6,600 will be charged for a total of $51,350.**

11. In consideration of the satisfactory performance of the provisions of this contract, the organization shall pay to the auditor the fee(s) listed below. (Fees may be fixed amounts or estimated.)

Fixed Contract Fee:
Audit **$41,000.00**
Municipal Chart of Accounts Crosswalk **$3,750.00**
Total Fixed Contract Fee **$44,750.00**
or
Estimated Contract Fee:
Audit
Municipal Chart of Accounts Crosswalk
Total Estimated Contract Fee

(If not a fixed amount, an estimated contract fee should be furnished to the governing unit for budgetary purposes. A schedule of fees and/or rates should be set forth below. Interim billings may be arranged with consent of both parties to this contract.) Provision for the payment of fees under this agreement has been or will be made by appropriation of management and those charged with governance.

SCHEDULE OF FEES AND/OR RATES:

12. As the authorized representative of the firm, I do hereby affirm that

- our firm and all individuals participating in the audit are in compliance with all requirements of the Tennessee State Board of Accountancy and;
- our firm has participated in an external quality control review at least once every three (3) years, conducted by an organization not affiliated with our firm, and that a copy of our most recent external quality control review report has been provided to the organization and the office of the Tennessee Comptroller of the Treasury approving this contract;
- all members of the staff assigned to this audit have obtained the necessary hours of continuing professional education required by *Government Auditing Standards;*
- all auditors participating in the engagement are independent under the requirements of the American Institute of Certified Public Accountants and *Government Auditing Standards.*

13. This writing, including any amendments or special provisions, contains all terms of this contract. There are no other agreements between the parties hereto and no other agreements relative hereto shall be enforceable, unless entered into in accordance with the procedures set out herein and approved by the Comptroller of the Treasury, State of Tennessee. In the event of a conflict or inconsistency between this contract and the special provisions contained in paragraph 10 of this contract, the special provision(s) are deemed to be void. Any changes to this contract must be agreed to in writing by the parties hereto and must be approved by the Comptroller of the Treasury, State of Tennessee. All parties agree that the digital signatures, that is, the electronic signatures applied by submitting the contract, are acceptable as provided for in the Uniform Electronic Transaction Act. Any paper documents submitted related to this contract will be converted to an electronic format and such electronic document(s) will be treated as the official document(s).

14. If any term of this contract is declared by a court having jurisdiction to be illegal or unenforceable, the validity of the remaining terms will not be affected, and, if possible, the rights and obligations of the parties are to be construed and enforced as if the contract did not contain that term.

Johnson, Murphey and Wright	**City of Red Bank**
Audit Firm	Governmental Unit or Organization
By **Brian Wright**	By **Tracey Perry**
Signature	Signature
Title/Position: **CPA/Partner**	Title/Position: **City Recorder**
E-mail address **btw@jmw-cpa.com**	E-mail address **jalexander@redbanktn.gov**
Date: **January 25, 2024**	Date: **February 07, 2024**

Approved by the Comptroller of the Treasury, State of Tennessee

For the Comptroller:

By Jean Suh

Date: **April 15, 2024**

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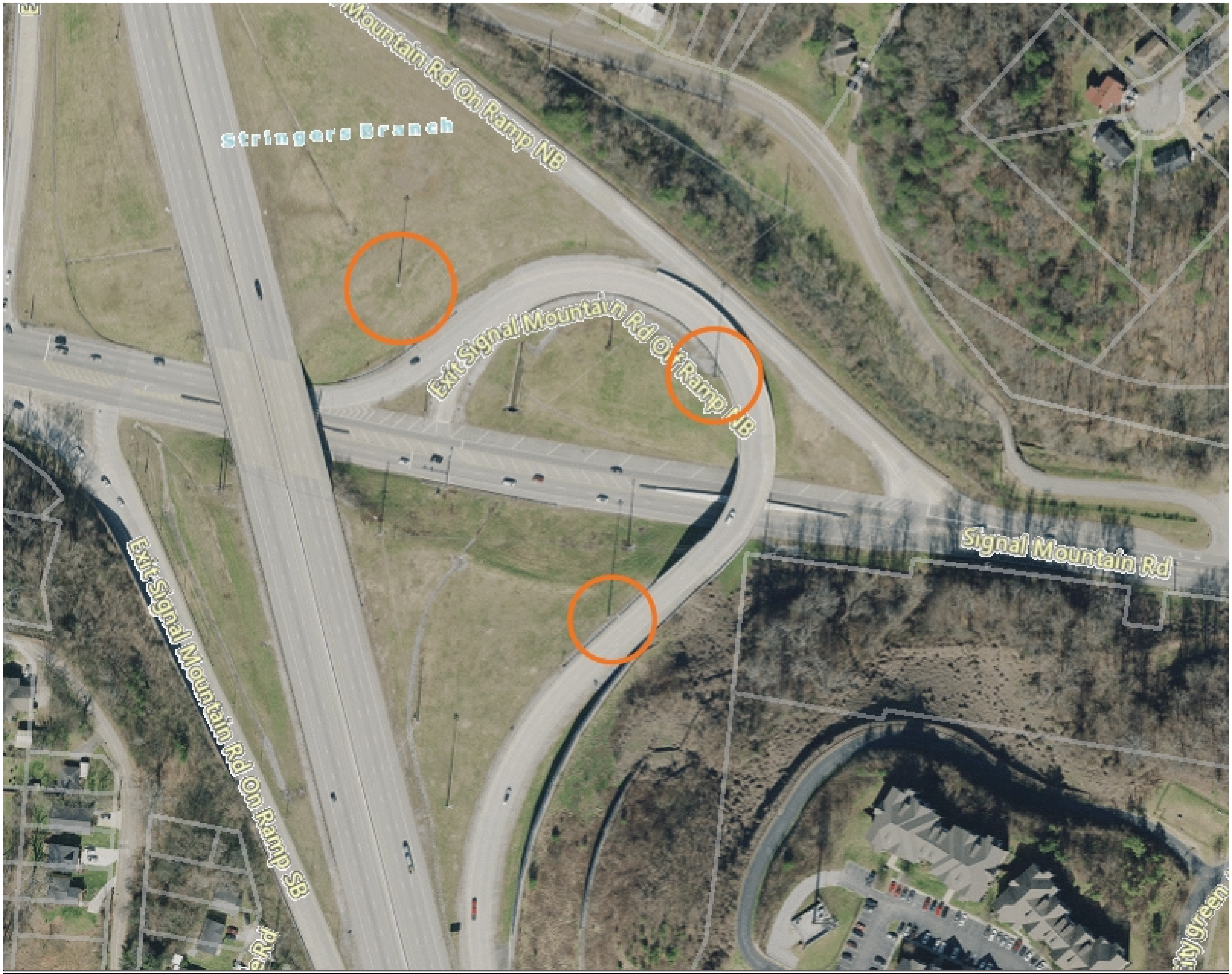

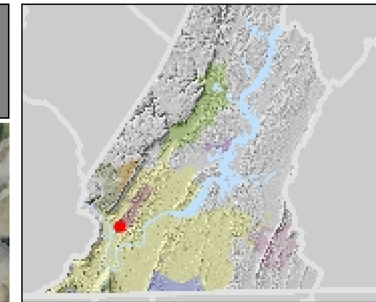

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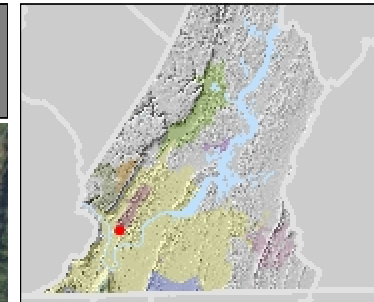

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