

Finance & Administration Committee Meeting
March 16, 2022
4:00 p.m.

1. Sick Leave Policy – Fire
2. Mayor/Aldermen Salary Discussion
3. Roof Repair – Patrol Division @ 211 S. Main St.

I have attached the spreadsheets that I received from MTAS comparing the sick leave liability accrued at the original 16 accrual hour rate and the 24-accrual hour rate that was approved December, 2020. Also, MTAS provided a comparison of surrounding cities. This shows most departments accrue at a monthly rate of 12 hours. This is comparable to a forty-hour employee that receives 8 hours per month. After review of the comparison, it is my recommendation that the fire department accrues at a rate of 16 hours per month and charged 24 hours per sick day which is above the 12 hour average of other cities. This is more feasible to the city and all employees will be accruing sick leave at comparable rates based on the annual hours worked.

**Projections of cost over 10 years.
No pay increases included.**

	2022 Annual	2023	2024	2025	2026	2027	2028	2029	2030	2031	10 year cost
24-24 100%	\$ 69,459.12	\$ 71,543	\$ 73,689	\$ 75,900	\$ 78,177	\$ 80,522	\$ 82,938	\$ 85,426	\$ 87,989	\$ 90,628	\$ 796,270.97
24-24 1/3	\$ 23,153.04	\$ 23,848	\$ 24,563	\$ 25,300	\$ 26,059	\$ 26,841	\$ 27,646	\$ 28,475	\$ 29,330	\$ 30,209	\$ 265,423.66
16-24 100%	\$ 38,588.40	\$ 39,746	\$ 40,938	\$ 42,167	\$ 43,432	\$ 44,735	\$ 46,077	\$ 47,459	\$ 48,883	\$ 50,349	\$ 442,372.76
16-24 1/3	\$ 12,862.80	\$ 13,249	\$ 13,646	\$ 14,056	\$ 14,477	\$ 14,912	\$ 15,359	\$ 15,820	\$ 16,294	\$ 16,783	\$ 147,457.59

6/30/2021

6/30/2022

SICK HOURS	July to June Accruals @ 24 hrs	Use 3 Shifts	Year End Balance	Current Rate of Pay	Projected Value	Projected	
						Liability for 1/3 of balance	Projected 3% pay increase

Fire Department

2560	288	288	2848	-72	2776	\$	23.56	\$	65,402.56	\$	21,800.85	\$	22,454.88
499	288	288	787	-72	715	\$	18.40	\$	13,156.00	\$	4,385.33	\$	4,516.89
887	288	288	1175	-72	1103	\$	23.57	\$	25,997.71	\$	8,665.90	\$	8,925.88
4864.5	288	288	5152.5	-72	5080.5	\$	20.34	\$	103,337.37	\$	34,445.79	\$	35,479.16
688	288	288	976	-72	904	\$	20.19	\$	18,251.76	\$	6,083.92	\$	6,266.44
696	288	288	984	-72	912	\$	18.33	\$	16,716.96	\$	5,572.32	\$	5,739.49
0	288	288	288	-72	216	\$	14.61	\$	3,155.76	\$	1,051.92	\$	1,083.48
370	288	288	658	-72	586	\$	17.61	\$	10,319.46	\$	3,439.82	\$	3,543.01
1928	288	288	2216	-72	2144	\$	20.63	\$	44,230.72	\$	14,743.57	\$	15,185.88
1976	288	288	2264	-72	2192	\$	20.83	\$	45,659.36	\$	15,219.79	\$	15,676.38
4040	288	288	4328	-72	4256	\$	21.03	\$	89,503.68	\$	29,834.56	\$	30,729.60
222	288	288	510	-72	438	\$	16.07	\$	7,038.66	\$	2,346.22	\$	2,416.61
0	288	288	288	-72	216	\$	14.61	\$	3,155.76	\$	1,051.92	\$	1,083.48
1699	288	288	1987	-72	1915	\$	23.11	\$	44,255.65	\$	14,751.88	\$	15,194.44
408	288	288	696	-72	624	\$	17.50	\$	10,920.00	\$	3,640.00	\$	3,749.20
1528	288	288	1816	-72	1744	\$	19.35	\$	33,746.40	\$	11,248.80	\$	11,586.26
4288	288	288	4576	-72	4504	\$	23.77	\$	107,060.08	\$	35,686.69	\$	36,757.29
264	288	288	552	-72	480	\$	15.54	\$	7,459.20	\$	2,486.40	\$	2,560.99
0	288	288	288	-72	216	\$	15.54	\$	3,356.64	\$	1,118.88	\$	1,152.45
2219	288	288	2507	-72	2435	\$	21.84	\$	53,180.40	\$	17,726.80	\$	18,258.60
3623	288	288	3911	-72	3839	\$	22.96	\$	88,143.44	\$	29,381.15	\$	30,262.58
216	288	288	504	-72	432	\$	15.54	\$	6,713.28	\$	2,237.76	\$	2,304.89
1736	288	288	2024	-72	1952	\$	21.03	\$	41,050.56	\$	13,683.52	\$	14,094.03
2472	288	288	2760	-72	2688	\$	21.03	\$	56,528.64	\$	18,842.88	\$	19,408.17

Total

37183.5

44095.5

Liability at 6/30/2021

Annual Increase

\$	299,446.68	\$	308,430.08
\$	265,823.40	\$	265,823.40
\$	33,623.28	\$	42,606.68

6/30/2021

6/30/2022

Fire Department

SICK HOURS	July to June Accruals @ 16 hrs	Use 3 Shifts	Year End Balance	Current Rate of Pay	Projected Value	Projected	
						Liability for 1/3 of balance	Projected 3% pay increase
2560	192	-72	2680	23.56	\$ 63,140.80	\$ 21,046.93	\$ 21,678.34
499	192	-72	619	18.40	\$ 11,389.60	\$ 3,796.53	\$ 3,910.43
887	192	-72	1007	23.57	\$ 23,734.99	\$ 7,911.66	\$ 8,149.01
4864.5	192	-72	4984.5	20.34	\$ 101,384.73	\$ 33,794.91	\$ 34,808.76
688	192	-72	808	20.19	\$ 16,313.52	\$ 5,437.84	\$ 5,600.98
696	192	-72	816	18.33	\$ 14,957.28	\$ 4,985.76	\$ 5,135.33
0	192	-72	120	14.61	\$ 1,753.20	\$ 584.40	\$ 601.93
370	192	-72	490	17.61	\$ 8,628.90	\$ 2,876.30	\$ 2,962.59
1928	192	-72	2048	20.63	\$ 42,250.24	\$ 14,083.41	\$ 14,505.92
1976	192	-72	2096	20.83	\$ 43,659.68	\$ 14,553.23	\$ 14,989.82
4040	192	-72	4160	21.03	\$ 87,484.80	\$ 29,161.60	\$ 30,036.45
222	192	-72	342	16.07	\$ 5,495.94	\$ 1,831.98	\$ 1,886.94
0	192	-72	120	14.61	\$ 1,753.20	\$ 584.40	\$ 601.93
1699	192	-72	1819	23.11	\$ 42,037.09	\$ 14,012.36	\$ 14,432.73
408	192	-72	528	17.50	\$ 9,240.00	\$ 3,080.00	\$ 3,172.40
1528	192	-72	1648	19.35	\$ 31,888.80	\$ 10,629.60	\$ 10,948.49
4288	192	-72	4480	23.77	\$ 104,778.16	\$ 34,926.05	\$ 35,973.83
264	192	-72	384	15.54	\$ 5,967.36	\$ 1,989.12	\$ 2,048.79
0	192	-72	120	15.54	\$ 1,864.80	\$ 621.60	\$ 640.25
2219	192	-72	2339	21.84	\$ 51,083.76	\$ 17,027.92	\$ 17,538.76
3623	192	-72	3743	22.96	\$ 85,939.28	\$ 28,646.43	\$ 29,505.82
216	192	-72	336	15.54	\$ 5,221.44	\$ 1,740.48	\$ 1,792.69
1736	192	-72	1856	21.03	\$ 39,031.68	\$ 13,010.56	\$ 13,400.88
2472	192	-72	2592	21.03	\$ 54,509.76	\$ 18,169.92	\$ 18,715.02

Total 37183.5

41791.5

Liability at 6/30/2021

Annual Increase

\$ 284,503.00 \$ 293,038.09
 \$ 265,823.40 \$ 265,823.40
 \$ 18,679.60 \$ 27,214.69

Sick Leave Accrual Rate Comparison

Bartlett Fire Department

- 8-hour employees earn 8 hours of sick leave per month.
- 24-hour employees earn 12 hours of sick leave per month.

Collierville Fire Department

- 8-hour employees earn 8 hours of sick leave per month. (Capped at 960 hours)
- 24-hour employees earn 24 hours of sick leave per month. (Capped at 960 hours)

Covington Fire Department

- 8-hour employees earn 8 hours of sick leave per month.
- 24-hour employees earn 24 hours of sick leave per month.

Germantown Fire Department

- 8-hour employees earn 8 hours of sick leave per month.
- 24-hour employees earn 12 hours of sick leave per month.

Memphis Fire Department

- 8-hour employees earn sick leave on a graduated scale starting at 8 hours of sick leave per month ranging to 20 hours per month based on longevity. (Upon retirement, full-time employees receive pay for up to 600 hours)
- 24-hour employees earn sick leave on a graduated scale beginning at 12 hours of sick leave per month ranging to 30 hours per month based on longevity. (Upon retirement, full-time employees receive pay for up to 900 hours)

Millington Fire Department

- 8-hour employees earn 8 hours of sick leave per month.
- 24-hour employees earn 12 hours of sick leave per month.

Munford Fire Department

- 8-hour employees earn 8 hours of sick leave per month.
- 24-hour employees earn 10.58 hours of sick leave per month.

Full Time Mayor				
City	Population	Employees	Salary	
Carthage	2,306	31	\$53,560	
Metro Hartsville Trousdale	2,369	104	\$84,063	
Henderson	6,309	61	\$76,500	
Lexington	7,652	194	\$85,010	
Milan	7,851	92	\$69,992	
Dyersburg	17,145	270	\$87,840	
Gallatin	34,473	418	\$124,840	
Bartlett	56,488	510	\$95,000	
Jackson	65,211	680	\$130,000	
Clarksville	132,929	1,307	\$170,921	
Memphis	646,889	6,619	\$170,817	
Part Time Mayor				
City	Population	Employees	Salary	
Sharon	944	8	\$1,200	
Collinwood	982	11	\$1,200	
Bean Station	3,054	11	\$6,000	
Tazewell	2,221	15	\$5,400	
Bells	2,437	15	\$28,742	
Vonore	1,474	20	\$7,200	
White Pine	2,196	24	\$6,000	
Dresden	3,005	27	\$2,400	
Algood	3,495	32	\$2,400	
Lakeland	12,430	36	\$6,000	
Etowah	3,490	39	\$1,200	
Loudon	5,381	58	\$2,400	
Atoka	9,474	58	\$18,000	
Hohenwald	3,757	61	\$16,000	
Red Bank	11,651	69	\$3,600	
Collegedale	8,282	70	\$6,000	
Arlington	13,217	72	\$25,000	
Harriman	6,350	75	\$3,600	
Sparta	5,071	79	\$7,200	
Savannah	6,982	95	\$2,400	
Clinton	9,841	105	\$1,800	
Fayetteville	6,827	111	\$10,800	
Paris	10,156	124	\$3,600	
Dayton	7,191	133	\$5,700	
La Vergne	34,414	232	\$15,000	
Springfield	16,440	251	\$14,400	
Spring Hill	40,436	264	\$11,100	
Morristown	29,137	285	\$8,400	
Alcoa	8,449	288	\$3,000	
Brentwood	43,889	292	\$12,000	

	Sevierville	14,807	306	\$7,200	
	Bristol	26,702	348	\$7,123	
	Cookeville	31,154	442	\$9,000	
	Collierville	45,550	487	\$37,000	
	Kingsport	51,274	736	\$3,000	









