

City of Brentwood, Tennessee

FISCAL YEAR 2014

(July 1, 2013 – June 30, 2014)

ANNUAL OPERATING BUDGET

Brentwood Board of Commissioners

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Jill Burgin

Vice Mayor

Mark Gorman

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City Commissioner

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City Commissioner

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City Manager

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For the Fiscal Year Beginning

July 1, 2012

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The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Brentwood, Tennessee for its annual budget for the fiscal year beginning July 1, 2012.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communications device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

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BETSY CROSSLEY
MAYOR
JILL BURGIN
VICE-MAYOR
KIRK BEDNAR
CITY MANAGER



COMMISSIONERS
ANNE DUNN
ROD FREEMAN
MARK W. GORMAN
RHEA E. LITTLE, III
REGINA SMITHSON

City of Brentwood

July 1, 2013

CITY MANAGER MEMORANDUM

2013-02

TO: The Honorable Members of the Brentwood Board of Commissioners

FROM: Kirk Bednar, City Manager

SUBJECT: **Fiscal Year 2013-2014 Adopted Operating Budget**

The adopted annual operating budget for the City of Brentwood for Fiscal Year 2014, beginning July 1, 2013 through June 30, 2014, is hereby submitted for your consideration. This document represents one of three major components in the financial and management plan of the City, with the other two being the adopted six-year Capital Improvements Program for FY 2014-2019 and the adopted Non-Routine Work Plan for Fiscal Year 2014.

The adopted budget has been developed and prepared in accordance with the City Charter, state and federal laws and City budget policies and procedures. A work session was held on Thursday, May 16, 2013 to review this proposal with the City Commission prior to formal consideration of the appropriations and tax rate ordinances. First reading was held on Tuesday, May 28, 2013 meeting and final reading on Tuesday, June 25, 2013. The City Commission received formal citizen comments at three public hearings that were held prior to each reading of the ordinance and at the Monday, June 10, 2013 regular meeting.

The Fiscal Year 2014 budget is balanced with net expenditures for all funds totaling **\$62,801,405**. This represents an increase of \$2,371,845 or 3.9% more than last year's budget of \$60,429,560. While various funds reflect either increases or decreases in appropriations from the previous year, a significant portion of the total increase is related to capital project costs including the initial Phase I construction for Marcella Vivrette Smith Park (\$5,480,000) and the Concord Road (Jones Parkway to Arrowhead) project which are budgeted in the Capital Projects Fund.

Economic Outlook

Beginning in 2008, the United States faced the most significant economic downturn since the Great Depression. Fortunately, Brentwood's philosophy of operating conservatively in good times as well as bad times served the community well during this downturn and enabled us to avoid layoffs and drastic



cuts in services. Today, the local economy in Brentwood and Middle Tennessee continues to experience steady improvement. For the first time since 2008, we are now seeing new subdivisions under development and a growing demand from developers for land to initiate new projects. The real estate market for existing homes continues to show strong activity which is beginning to be reflected in existing home value increases. Finally, new commercial development is also strong, with significant new development underway in the Mallory Park area as well as the Tractor Supply headquarters development in Maryland Farms.

While this is good news, there is still much uncertainty in the world today outside of the City's control. With the continuing dysfunctional operations at the Federal level regarding how to balance the budget, there is real concern that a continued lack of leadership at the Executive and Legislative levels in Washington could create another national economic downturn. Likewise, there are growing concerns with the state legislature and its evolving philosophy regarding the perceived need to rein in local government authority. Pending legislation related to various planning and development issues threatens to stifle economic growth just when cities are starting to recover from the 2008 recession.

Such "challenges" make it imperative that we continue to position the City of Brentwood to meet the demands of an uncertain future. While it is essential to maintain a conservative approach toward financial management and expansion of services, we should never forget why our residential and corporate citizens choose to be in Brentwood. They expect the City to maintain the excellent quality of life by delivering essential services cost effectively and investing in infrastructure and facility improvements that enhance our desirability as a community both now and in the future.

Core Principles for Preparation of this Budget

1. **Long Range Planning and Direction Established** - The Capital Improvements Program is an essential component of the City's budget process and allows for broader understanding and deliberation on the essential long-term capital needs of a growing city. Formal consideration and adoption of the annual non-routine work plan by the City Commission also allows departments to focus efforts for the coming year on the mutually agreed upon needs of the organization and community and also provides a better method of evaluating staff performance.
2. **Capital Improvements Funded** – As a part of formal consideration of the adopted Capital Improvements Program, the City must commit the resources necessary to implement the needed projects. General Obligation Bonds in the projected amount of **\$4,900,000** are scheduled for issuance in late calendar year 2013 to fund Phase I improvements at Marcella Vivrette Smith Park. In addition, Water and Sewer Revenue Tax Bonds in the projected amount of **\$3,300,000** are scheduled for issuance at the same time to fund the next phase of the sewer system rehabilitation project and for water system capacity improvements. We are fortunate that historically low interest rates in the bond market today should allow the City to issue the bonds and fund associated debt service obligations with no budgetary impact for the Water and Sewer Fund. The FY 2014 budget does include a \$100,000 increase in the transfer to the Debt Service Fund for General Obligation debt service obligations but long range forecasts project no additional increase will be required over the next five years.

Additional local funding for capital improvements is proposed through a special FY 2013 General Fund operating transfer of **\$1,935,000** to the Capital Projects and Equipment Replacement Funds before June 30, 2013. The transfer is possible due to positive revenue collections in the current fiscal year over original budget estimates. Also planned in FY 2013 is a year-end transfer of **\$750,000** from the General Fund unreserved fund balance for Phase I improvements at Smith Park. Carrying out capital improvements in this manner allows the City to reduce the amount of long-term debt that would otherwise be needed to meet the needs of the community.

3. **Fiscally Responsible Plan** - The staff takes pride in the strong financial position of Brentwood as reflected in the highest bond ratings possible - **Aaa** from Moody's Investors Service and **AAA** from Standard and Poor's. Our financial soundness is based in part on having a projected minimum unassigned fund balance in the General Fund on June 30, 2013 of \$26.8 million or an amount equivalent to 81% of the FY 2014 proposed General Fund budget. This amount takes into account the special year-end transfer of \$2.685 million to the Capital Projects and Equipment Replacement Funds. The fund balance exceeds the fiscal policy of the City to maintain minimum unassigned reserves in excess of 40% of the General Fund operating budget. By policy, the City also strives to maintain a minimum fund balance in the Debt Service Fund equivalent to one year's debt service obligation. The projected fund balance for the Debt Service Fund on June 30, 2013 is \$3,708,400, an amount that is equivalent to 109% of the FY 2014 debt obligations of \$3,403,395

The reserves enhance cash flow and interest earnings; provide superior resources to address unanticipated revenue shortfalls and emergencies that may occur during these uncertain times; and permits the judicious use of this funding for special capital projects and other one-time opportunities with a corresponding reduction in future debt.

4. **Cost Effective Service Delivery** - The FY 2014 budget was formulated on the belief that, regardless of the sound financial position of the City, Brentwood must always look for ways to maintain and improve existing services while minimizing potential long-term costs.

Since 1990, Williamson County has been one of the fastest growing counties in the United States. The 1990 U.S. Census population count for Brentwood was 16,392. The City's most recent Federal Census Count for 2010 was 37,060 and the estimated population today is 38,200. Brentwood actually functions as a City with a population in excess of 58,000 when the 20,000+ office park employees are considered. This population and housing growth since 1990 places additional demands on the delivery of existing services and has created expectations for new services.

Municipal service delivery, by its very nature, is a labor-intensive endeavor. Roughly 59% of the total General Fund budget is allocated to personnel services. Our departments continue to focus on identifying equipment, technology and processes that allow our existing employees to deliver services more efficiently and to keep staffing levels as low as possible.

The FY 2014 adopted budget reflects an **increase of four (4) full-time positions** in all funds from 246 to 250 total positions. The 250 full-time positions in the FY 2014 budget compared to

140 full-time positions in the FY 1991 budget represents a 79% increase in twenty-three (23) years. However, the resident population has increased by 133% during the same period. In effect, the City will have 6.54 full-time employees per 1,000 residents in FY 2014 versus 8.54 in FY 1991 or 23% less. To put this productivity gain in perspective, if the City was operating and delivering services in FY 2014 with the same per capita staffing arrangement in FY 1991, the City would today have 326 full-time employees or 76 more than in the adopted budget with an additional cost obligation to the City in excess of \$6.1 million annually. To pay for this additional staffing would have required a 56% property tax increase, a corresponding \$6.1 million or 19% cut in existing City services, or a combination of tax increases and service reductions.

This accomplishment is even more significant when one considers during this same period the growing demand for basic services from additional residential dwellings, increased residential and employment population, expanded office and retail development, and growing citizen expectations for more and better services from their city government. Since 1991, there has been a dramatic increase in traffic and calls for police services in Brentwood due to our strategic location in the Nashville Metropolitan area and from development in the Cool Springs area. The Service Center and Safety Center East facilities with two fire stations and a larger, more extensively used Public Library were opened and fully staffed. Our park system has expanded greatly to 888 acres including the development of the 164-acre Crockett Park along with other parks, greenways and bikeways to maintain. With approximately 13,000 homes in Brentwood today versus 5,100 homes in 1991, there are greater demands for street maintenance, ditch cleaning, brush pickup, water and sewer services, public safety responses, etc.

5. **Quality Employees** - By necessity, the provision of responsive, quality public services with a lean staff requires the very best people in our organization. Our ability to deliver services efficiently and effectively to residential and corporate citizens means that Brentwood must be able to attract and retain the most qualified and competent employees for each position. In addition, the City competes in a competitive labor market with surrounding jurisdictions for essential personnel, including public safety employees. Accordingly, a competitive salary and benefits package is essential for Brentwood to attract, retain, and motivate outstanding employees. The proposed FY 2014 budget provides appropriate funding to maintain a competitive pay plan and excellent benefit programs in the areas of retirement, medical and dental coverage, annual/sick leave, etc.

GENERAL FUND

REVENUES

The adopted FY 2014 General Fund budget will be balanced with projected revenue collections during the fiscal year. Projected revenue for FY 2014 will be **\$32,859,850**, up \$1,031,970 or 3.2% from the FY 2013 budget of \$31,827,880.

Major changes in individual revenues accounts (up and down) are summarized below:

- *Local Sales Taxes* – up \$825,000 due to an improving retail market.
- *Real and Personal Property Taxes* – up \$110,000 to due new development over the past year

- *State Shared Sales Taxes* – up \$100,000 due to an improving economy across Tennessee.
- *Interest earnings* – down \$60,000 due to historically low interest rates on idle funds
- *Municipal Court Fines/Costs* – down \$50,000 due to recent trends in revenue collections from court activities.

Each 1 cent on the property tax rate generates about \$245,700 for the General Fund. The proposed **\$.44** property tax rate represents the same effective City tax rate for the 23rd year in a row. Brentwood continues to have one of the lowest effective tax rates of any full service municipality in the State of Tennessee. The annual City property tax bill will be \$566 for the average home in the community that is valued on the tax rolls at \$515,000.

While the FY 2014 budget projects consistent revenue growth, there are long term challenges facing the City that will need to be addressed in future budgets. Specifically, the actions of the state legislature over the past few years leave little doubt that the Hall Income tax is targeted for elimination in the next 5-10 years. From a budget perspective, the Hall Income tax accounts for \$900,000 or the equivalent of approximately \$.04 cents on the property tax roll. However, actual Hall Income tax collections have averaged slightly over \$2.5 million the last six years, or the equivalent of over \$.10 cents on the property tax rolls. This annual excess of Hall Tax revenue over budgeted amounts has allowed the city to pay cash for many capital projects in lieu of issuing debt. It would be impossible for the City to absorb the loss of \$2.5 million annually and still provide expected levels of service and fund needed capital projects.

EXPENDITURES

Adopted General Fund expenditures in FY 2014 are **\$32,845,610**. This represents an **increase** of **\$1,027,845** or **3.2%** over the FY 2013 budget of \$31,817,765. The budget will adequately cover the operational needs of departments for service delivery and provides new investments in capital improvements, equipment, technology, etc. that allow the various departments to delivery services effectively. Roughly 8.1% of the total General Fund budget (\$2,655,550) is allocated for capital investment. This includes a \$1,208,500 transfer to the Equipment Replacement Fund, a \$300,000 transfer to the Capital Projects Fund, a \$200,000 transfer to the Facilities Maintenance Fund, \$660,000 for street resurfacing, \$50,000 for drainage improvements, plus direct purchases of new and replacement equipment/software and miscellaneous vehicles totaling \$237,050.

Significant new expenditures in the FY 2014 General Fund Budget totaling \$1,141,935 are summarized below:

Salary Adjustments for Existing Employees - \$502,730

Maintaining a competitive pay plan that recognizes quality performance and extra efforts by our employees during recent challenging times is a high priority for the FY 2014 proposed budget. With the improving financial situation, funding is proposed in FY 2014 for merit pay adjustments averaging **2.0%** with the actual amount for each employee to be based on performance evaluations and recommendations from department heads. The merit pay adjustments for individual employees will typically range from 1.0% up to a maximum of 3.0%. In addition, a market pay adjustment of **1.5%** is proposed to insure the pay plan remains competitive in the Nashville/Middle Tennessee area as the job

market heats up with the improving economy. This market adjustment reflects the first pay plan adjustment since FY 2010. The baseline, entry pay for the lowest positions in the Classification and Pay Plan (Group A) will be \$10.24 per hour following this market adjustment.

New Positions - \$246,705

The adopted FY 2014 budget provides for four (4) new fulltime positions to better meet the service needs of the City. In the Police Department, the number of sworn positions has remained steady at 56 since 2005. Since 2005, the City's population has increased by 18%, and the police calls for service in 2012 were 35% higher than in 2005. While the department remains highly effective and crime rates remain extremely low, it is important that staffing levels within the Police Department recognize this increase in service demand. The FY 2014 budget includes funding for **two (2) Police Officer positions**.

Financially, the impact is \$61,235 which reflects the benefits cost of both positions but the salary cost of only one position. Note that the current FY 2013 budget includes additional funding to allow the Police Department to hire one over their assigned staffing level should a recruitment process identify a sufficient number of highly qualified candidates. This existing funding for overage hiring along with other salary savings due to turnover, etc. is sufficient to absorb the cost of one of the proposed new officer positions.

The City's 911 Emergency Communications function is the lifeline for citizens in need of police, fire, or EMS services. Currently, day to day supervision of the overall operation of the 911 dispatch center is assigned to a Lieutenant in the Technical/Support Services Division of the Police Department. This position has other police related responsibilities and devotes approximately 40-50% of its time to dispatch related supervision. Because of the growing complexity of the dispatch operation, increasing training requirements for dispatchers, the liability exposure to the City for any errors in this operation, and the fundamental lifesaving importance of this function, the FY 2014 budget provides for a new **Emergency Communications Supervisor** within the Police Department at a cost of \$79,415 including salary and benefits. This position will have responsibility for insuring all daily operations of the dispatch center comply with adopted operating procedures and state regulations while also coordinating all training and employee performance initiatives. While funded within the Police Department budget, this position will be responsible for close coordination with the Technology and Fire and Rescue departments to ensure dispatch operations serve all public safety service needs.

With the opening of the Ravenswood house for public use in spring 2014, management of the City's two public use historic homes will need to become more proactive and include enhanced marketing efforts, expanded customer relations, and more involvement in event planning and staging. The FY 2014 budget includes funding a new **Community Relations Specialist** position within the Community Relations Department at a cost of \$79,830 including salary, benefits, technology equipment, mileage allowance, etc. Beginning in FY 2015 when the Ravenswood house is open for a full twelve months, it is expected that rental revenue from events at this historic home will be sufficient to cover the annual operating costs of the home plus a significant portion of the salary and benefit costs of this position. In addition to managing the rental use of the City's two historic homes, this position will also be tasked with assisting the Community Relations Director in various community outreach efforts. This will include assuming responsibility for the City's social media activities and enhanced coordination with departments to ensure maximum utilization of the City's website to communicate with citizens.

Finally, additional part-time hours are proposed in the Technology Department at a cost of \$26,225. These additional hours are intended to allow for the use of a **part-time Network Technician** (approximately 25 hours per week) primarily assigned to the Library to handle the increasing amount of daily public computer assistance needs and other relatively basic computer problems at the Library. This would allow full-time staff more time to focus on longer-term and more complex technology projects and problems.

Street Resurfacing - \$200,000

As has been discussed several times over the past few years, the increasing cost of asphalt coupled with the lack of growth in the state gas tax is creating a challenge for the City to meet its goal of resurfacing all City streets every 20 years. In prior years, the City has been able to sustain its annual street resurfacing program with the use of large one-time capital allocations. With no realistic expectation of an increase in the state gas tax in the foreseeable future, the FY 2014 budget includes a \$200,000 increase in the General Fund portion of the street resurfacing program. While additional smaller, one-time capital allocation are still proposed over the next few years to maintain adequate funding levels for the street resurfacing program, it is clear that the General Fund will have to bear more of the burden for funding this important program in the future.

Transfer to Debt Service Fund - \$100,000

By formal policy, the City strives to maintain an unreserved fund balance in the Debt Service Fund equal to one year's debt service obligations. Looking ahead at existing and projected future debt service requirements and taking into account the dramatic decline in interest earnings from investment of the fund balance, the City needs to increase the annual General Fund transfer from \$3,250,000 to \$3,350,000 in FY 2014. This increase is needed primarily to offset the reduced interest earnings of the fund due to historically low interest rates. As noted previously, current financial forecasts show no additional increases in this transfer over the next five year period.

Health Insurance - \$92,500

In recent years, the City has undertaken several initiatives to better control long term the cost of employee group health insurance and to keep annual cost increases to less than 10%. This includes the creation of the Health Insurance Fund with a partial self insured program with stop loss reinsurance and a HRA component. Given the success of the program since January of 2011, the FY 2014 budget includes only a 6% increase in the transfer to this internal service fund to cover claims expense. Note that this 6% includes 1% to pay certain fees required under the new federal health care plan. The amount budgeted per fulltime employee will increase from \$7,370 to \$7,805 annually.

EQUIPMENT REPLACEMENT FUND

Pursuant to the Governmental Accounting Standards Board (GASB) Statement #54, the Equipment Replacement Fund is considered a component activity of the General Fund for reporting purposes in the Comprehensive Annual Financial Report (CAFR). However, the fund is budgeted separately to simplify the review and oversight of an important activity that provides for the annual accumulation of reserves over multiple years for the purchase of higher cost replacement vehicles, equipment and computer

technology. This approach ensures relative consistency in General Fund budgetary obligations over a multi-year period and avoids major fluctuations in capital purchases in a single year and the borrowing of funds to pay for the purchases. The total General Fund transfer from all departments in FY 2014 will be \$1,208,500, up \$63,000 from FY 2013. Transfers are provided from the Police Department (\$370,000), Fire and Rescue Department (\$283,000), Technology Department (\$375,000), Public Works Department (\$165,000), Traffic Signalization activity (\$6,500), and Parks and Recreation Department (\$9,000). Adopted FY 2014 purchases total **\$560,000** and include computer equipment and software (\$245,000), eight (8) police vehicles with accessory equipment (\$270,000), and a mobile traffic signal equipment maintenance vehicle for the Public Works Department (\$45,000). A FY 2013 General Fund year-end transfer of \$45,000 will fund the purchase of the signal maintenance vehicle for the Public Works Department.

FACILITIES MAINTENANCE FUND

Pursuant to the Governmental Accounting Standards Board (GASB) Statement #54, the Facilities Maintenance Fund is considered a component activity of the General Fund for reporting purposes in the Comprehensive Annual Financial Report (CAFR). However, the fund will be budgeted separately to simplify the review and oversight of an important activity that provides for the accumulation of reserves over multiple fiscal years to pay for extraordinary maintenance and repairs to General Fund owned facilities. A systematic approach for maintaining facilities helps to minimize more costly repairs and larger cash or bond outlays later. Items funded include roof and HVAC replacements, resurfacing of bikeways, and other significant repairs. FY 2014 funding is provided through an annual operating transfer from the General Fund of \$200,000, the same as last year. Projects totaling **\$235,000** are proposed for funding in FY 2014. This includes \$155,000 for the Parks & Recreation Department for miscellaneous park repairs and resurfacing of bikeways. Additional funding is programmed for the Library (\$25,000), Safety Center East (\$25,000) and the Service Center (\$30,000) for unexpected major repairs that may come up during the year. These funds will only be expended if needed during the year.

POST EMPLOYMENT BENEFITS FUND

The Post Employment Benefits Fund (PEBF), a component activity of the General Fund, allows for the accumulation of reserve funds beyond the Annual Required Contribution (ARC) to the City's Post Employment Benefit's Trust for the payment of retiree benefits. Annual contributions are made to the fund from the various City funds with personnel (General Fund, Water & Sewer Fund, & Emergency Communication District Fund) based on a bi-annual actuarial study of future financial obligations. The actuarial study also determines the proper amount to be transferred from the various funds to the Post Employment Benefits Trust. The trust is a legal instrument designed to ensure that such funds are used only to pay for qualified retiree benefits in the future and to enhance the return on investment of idle funds for which significant payment of obligations will not occur for 5-10 years. In addition, \$100,000 is transferred from the General Fund to allow for the accumulation of funds to help cover future payment obligations associated with the final payout to employees of accrued annual and sick leave at retirement. By setting aside funds annually, the City will be better prepared to address the budgetary impact of this fluctuating expense in the coming years.

The FY 2014 budget reflects a change in the budgeting format of this fund to more accurately account for the CAFR reporting requirements under GASB Statement No. 54. Beginning in FY 2014, the Post

Employment Benefits Fund will no longer serve as a "pass through" fund for the Annual Required Contribution to the Post Employment Benefits trust. Rather, 100% of the City's annual required contribution will be transferred from various funds straight to the Post Employment Trust in order to meet the City's obligations as determined by GASB. During the year, actual retiree benefit premiums and claims will be periodically funded and paid from the Trust. Thus, the FY 2014 budget for the Post Employment Benefits Fund no longer reflects budgeted amounts for the Trust transfer, retiree benefits and auditing expenses. These amounts are now reflected only in the Trust.

For FY 2014, the transfer of budgeted funds in excess of the required annual trust contribution will include \$58,940 from the General Fund, \$6,355 from the Water & Sewer Fund and \$2,250 from the Emergency Communications District. In addition, the fund will receive a transfer of \$100,000 from the General Fund for the accumulation of sufficient reserves for accrued terminal leave payments for retirees.

SPECIAL REVENUE FUNDS

STATE STREET AID FUND

The FY 2014 adopted budget for the State Street Aid Fund is **\$1,040,000**, which is the same funding level as last fiscal year and several years prior to that. The State of Tennessee distributes a portion of the state gasoline tax collected per gallon to all cities based on population with the proceeds historically used by Brentwood for the annual street-resurfacing program. FY 2014 projected revenue from the state gas tax is \$950,000. The total investment for resurfacing in FY 2014 is \$2.0 Million, up \$100,000 from FY 2013. This includes \$1,040,000 from the State Street Aid Fund, \$660,000 from the General Fund (Public Works Department) and \$300,000 from the Capital Projects Fund from funds reserved during FY 2013. The increased level of funding is needed to maintain a City wide street resurfacing program on an average 20 year cycle. Resurfacing decisions are made after an annual field inspection and priority ranking of roads relative to condition, use and available funding.

As a result of stagnant revenue growth from the State gasoline tax due to more efficient vehicles in the market today, cash flow projections for this fund and from other sources indicate that the annual \$100,000 street resurfacing funding increase cannot be sustained beyond FY 2015 unless additional City funding is provided.

PUBLIC WORKS PROJECT FUND

This fund separates the collection of special road impact fees under the Public Works Project Fee ordinance. Fees are calculated based on the specific traffic demand from new land use and are collected prior to the issuance of a building permit. Funds collected must be spent on eligible road projects which are identified in the Capital Improvements Program. With improved fee collections in recent years from residential and commercial development, a **\$1,400,000** appropriation (via a transfer to the Capital Projects Fund) is proposed for the Franklin Road South project in FY 2014.

DRUG FUND

This fund consolidates expenditures associated with special enforcement of state drug laws, drug

education programs and certain eligible equipment. Revenue is generated from fines, successful prosecution of drug cases, asset forfeiture. The FY 2014 budget at **\$20,000** provides for the purchase educational materials for the DARE program.

ADEQUATE FACILITIES TAX FUND

The Adequate Facilities Tax in Williamson County requires payment of \$1.00 per square foot for finished living space (and potential finished space) in new residential dwelling units permitted in the County after July 1, 2007. Under this private act, 30% of the total collections must be distributed back to cities with a capital improvements program, divided on a per capita basis under the latest census counts. The act requires that the funds received by the City be used for capital improvements. An estimated \$450,000 in new revenue is projected for FY 2014. With improved fee collections in recent years from residential development and a projected FY 2013 ending fund balance of over \$1.2 million, a **\$750,000** appropriation (via a transfer to the Capital Projects Fund) is proposed for Phase I improvements at Smith Park in FY 2014.

INTERNAL SERVICE FUNDS

FUEL FUND

This internal service fund was established with an initial investment in June 2009. All gasoline and diesel fuel is purchased through competitive bidding and stored in tanks located at City facilities. User departments then purchase gas or diesel fuel from this fund at a fixed rate per gallon that is established at the beginning of each fiscal year. The goal is to "level out" over multiple years the cost of gasoline and diesel fuel to user departments and avoid a significant budgetary impact that can occur unexpectedly during periods with rapid fluctuations in fuel cost. This is accomplished by accumulating extra funds during periods with lower gas and fuel cost so that the "internal" price to departments can remain stable during more volatile periods in the market. In FY 2013, the price charged to departments was increased from \$2.40 to \$3.50 per gallon for gasoline and from \$2.75 to \$4.00 for diesel fuel. With fuel prices having stabilized over the past 12 months, no adjustment in the amount charged to departments is proposed for FY 2014. Total fuel fund purchases are budgeted at **\$523,000** in FY 2014, the same amount as in FY 2013. If current market cost trends continue, a fund balance (reserve) of \$200,800 is projected on June 30, 2014.

INSURANCE FUND

This fund was created on January 1, 2010 to centralize the payment of all health insurance related expenditures including group insurance expenses and the health reimbursement arrangement (HRA) account. The goal is to keep the annual budget increases for employee group health insurance at no more than 10% annually. This is done through better management of claims and by assuming a calculated risk for direct reimbursement of claims cost through a partially self insured program. The initial reserves combined with any annual program savings are intended to "level out" rising insurance premium cost better over a rolling 3 year period.

Transfers of the budgeted health and vision insurance coverage are received from the various operating funds with assigned personnel (General Fund, Water and Sewer Fund, and Emergency Communications

Fund) as well as employee payroll deductions for dependent health and vision insurance coverage. Health insurance related expenditures within this division include payment of group medical claims, stop loss insurance premiums, health plan administration fees, CareHere clinic expenses, group vision insurance premiums, HRA claims and benefit plan consultant fees. Favorable HRA utilization and medical claims experience since the inception of the account has allowed the fund balance to grow. The fund balance at the end of FY 2012 was in excess of \$1,330,000 and based on claims experience and trends, is expected to grow to \$1.5 million as of June 30, 2013.

In FY 2013, the fund was renamed the "Insurance Fund" to reflect an expanded scope to include worker's compensation coverage. An analysis of prior year claims and premiums for worker's compensation coverage indicated an opportunity for the City to achieve potential long-term financial savings in annual premiums by assuming a higher per claim deductible based on a calculated risk assumption. The Workers' Compensation division receives transfers of the worker's compensation coverage budgeted in the various operating funds with assigned personnel (General Fund, Water and Sewer Fund, and Emergency Communications Fund). Worker's compensation related expenditures within this fund include payment of worker's compensation benefits up to a maximum \$50,000 per claim deductible and the premium cost for worker's compensation insurance for the coverage of large claims that exceed the \$50,000 threshold.

In FY 2014, total expenditures in the combined Insurance Fund are estimated at **\$2,562,000** with projected new revenue of \$2,786,345. The total expenditures for the health insurance division are projected at \$2,262,000 which is a 5.6% increase from FY 2013. Expenditures for the workers' compensation division of the Insurance Fund are estimated at \$300,000 with projected revenues of \$326,145.

DEBT SERVICE FUND

The Debt Service Fund consolidates payment of interest and principal associated with the City's General Obligation debt. The City's budget policy is to strive to have a fund balance that exceeds one year's debt obligations. This policy objective will be achieved in FY 2014 with a projected fund balance as of June 30, 2013 of \$3,708,400 and new debt service payments of **\$3,403,395**. Total revenues for the fund in FY 2014 are projected at \$3,359,500 with the annual transfer requirement from the General Fund being \$3,350,000, an increase of \$100,000 from the amount provided in FY 2013.

CAPITAL PROJECTS FUND

The Capital Projects Fund is used to consolidate the acquisition, design and construction of major capital improvements of the City other than improvements financed by the Water and Sewer Fund. The FY 2014 adopted budget at **\$12,810,000** provides funding for a variety of projects in program areas such as transportation, parks and recreation, general facility/equipment and technology. They include multi-year projects that were initiated in FY 2013 or earlier but will be completed in FY 2014 and projects that will be designed and/or initiated in FY 2014 but completed in FY 2015 or later. There are 19 capital projects proposed for funding in FY 2014. Several of the largest projects include the initial phase I construction for Marcella Vivrette Smith Park (\$5,480,000); construction improvements to Concord Road West from Jones Parkway to Arrowhead Drive (\$3,450,000); right-of-way acquisition for improvements to Franklin Road South between Concord Road and Moores Lane (\$1,600,000); bikeway

improvements in west Brentwood (\$335,000), records management and court software upgrades for the Police Department (\$300,000), and funding for the update of the 2020 Plan and Master Thoroughfare Plan (\$200,000).

Major new funding sources include federal grants for the Concord Road West project (\$2,760,000); a FY 2013 year-end special appropriation transfer of \$1,890,000 from the General Fund for multiple projects; a \$1,400,000 transfer from the Public Works Project Fund for the Franklin Road South project; a FY 2014 transfer of \$750,000 from the Adequate Facilities Fund and a FY 2013 year-end transfer of \$750,000 from the unreserved General Fund balance for Phase I improvements at Smith Park; and a \$300,000 direct transfer from the General Fund to provide a reserve for street resurfacing in FY 2015. More information on the FY 2014 projects is provided in the detail budget for the Capital Projects Fund and the CIP document.

ENTERPRISE FUNDS

WATER AND SEWER FUND

The Water and Sewer Fund is an enterprise fund used to account for the operation of water and sewer services provided to customers within the legally designated service area (not the City limits) on a user charge basis. The City operates a water distribution and sewer collection system and is required under state law to operate this system on a financially self-sustaining basis. Water is purchased from the Harpeth Valley Utilities District and Metro Nashville while the collected sewer is sent to Metro Nashville for treatment. Water sales, sewer charges, and tap fees are expected to generate \$16,403,575 during FY 2014 while non-capitalized operating expenses, including interest payments on prior debt issues, are projected at **\$16,153,910**.

The most significant expenses in FY 2014 include the cost of purchasing water from Harpeth Valley and Metro Water Services (\$5.45 million), wastewater treatment services from Metro (\$2.75 million), mandatory expenses for depreciation over the estimated life of the asset (\$3.0 million), and interest payments associated with the issuance of 20 year bonds for sewer rehabilitation and water capacity improvements since 2008 (\$796,965). Over 74% of the total expenses for the Water and Sewer Fund are associated with these four items.

During FY 2014, the highest priority of the Water Services Department will be the final year of a six-year, \$30 million sewer rehabilitation program mandated by TDEC to identify & repair broken sections of sewer lines, manholes and lateral connections where storm water infiltration is entering the system and upgrades to the sewer lift stations to minimize overflows into the environment. In addition, the department will move forward with a major program to expand the total capacity of the water system through the installation of new 16 and 20 inch water lines and improvements to several water pumping stations in west Brentwood. Both efforts will be partially funded by \$3.3 million in Water and Sewer Public Improvement Bonds that are scheduled for issuance in the fall of 2013. Specific information on projects is available in the six-year Capital Improvements Program.

MUNICIPAL CENTER FUND

This enterprise fund is used to consolidate expenses and rental income associated with the operation of

the Brentwood Municipal Center. This approach allows for better management of expenses and rental income for a building with multiple tenants. Rental income is generated from the lease of surplus space to private tenants (\$70,915), a \$623,135 operating transfer from the General Fund for City department rent (up \$65,000 from FY 2012 due to assumption of private space for City operations), and \$31,800 in rent from the Emergency Communications District. Note that with the departure of the Chamber of Commerce, the City's leasing management firm is actively marketing the space for rent to another private business.

Total operating expenses for the Municipal Center Building are projected at **\$719,100** in FY 2014, down slightly from FY 2013 budgeted expenses of \$742,500. Note that enterprise fund accounting requires the expensing of depreciation for future replacement of assets, which is projected at \$300,000 in FY 2014.

EMERGENCY COMMUNICATIONS DISTRICT

In August 2002, Brentwood voters approved the creation of an Emergency Communications District (ECD) with the City Commission serving as the board of the District. The District is funded through a 911 telephone service fee of \$1.50 per month for each residential landline phone and \$3.00 per month for business land line phones up to a maximum of 100 lines per business. In addition, the District receives direct per capita support from the Tennessee Emergency Communications Board from fees paid by cell phone users and a \$418,700 operating transfer from the General Fund. Under state law, the fees collected in the district must be used for operational and capital expenses associated with public safety emergency communications services. The proposed budget for FY 2014 is **\$1,270,535**, down \$30,805 from the FY 2013 budget. This decrease is associated with elimination of the 0.5 FTE Police Lieutenant position previously budgeted in the ECD Fund. This position will be replaced by the proposed ECD Supervisor position. This new position will be budgeted within the General Fund Police Department budget so as not to increase the General Fund operating transfer to the ECD Fund. Under state maintenance of effort requirements, this General Fund subsidy can never be reduced so limiting increases in this subsidy amount is an ongoing budget priority.

ACKNOWLEDGEMENTS

The preparation of the FY 2014 operating budget along with the six-year Capital Improvements Program and Non-Routine Work Plan represents a significant effort by the operating departments, the Finance Department and the City Manager's office. The goal is to prepare a comprehensive budget package that meets the criteria of the Government Finance Officers Association's (GFOA) Distinguished Budget Presentation Award program. The City received the award for the FY 2013 document for the 21st year in a row. In order to receive the award, Brentwood must publish a budget document that meets minimum program criteria as a policy document, an operations guide, a financial plan, and as an effective communication medium to the public. Specifically, I want to recognize the efforts of Finance Director Carson Swinford, Assistant City Manager Jay Evans, City Treasurer Karen Harper and the department heads that contributed information and helped compile this document for your review and consideration.


Kirk Bednar

CITY OF BRENTWOOD, TENNESSEE

Brentwood is located in middle Tennessee in the northeastern part of Williamson County. The City is adjacent to the southern boundary of Metropolitan Nashville and Davidson County and immediately north of the City of Franklin. The incorporated area of the City covers approximately 42 square miles and has a certified 2010 census population of 37,060.

The City is a 15-minute drive from the Nashville International Airport, a multi-air carrier commercial aviation facility. Interstate 65 traverses the City, and Interstates 24 and 40 are located nearby. Other land transportation is served by U.S. Highways 31 and 431, and State Highway 96. Rail transportation is provided by CSX Transportation Group.



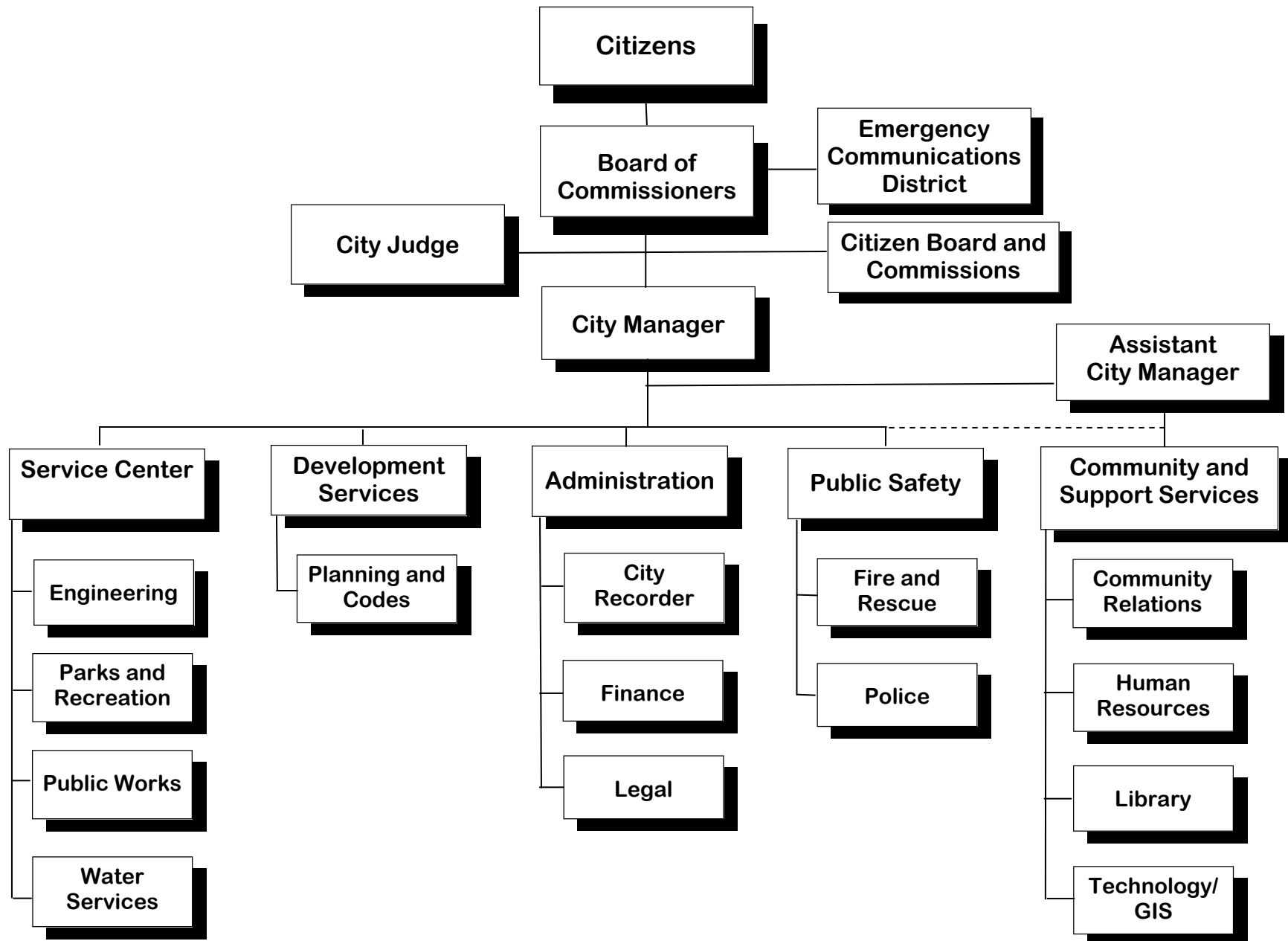
Brentwood is a rapidly growing, highly affluent area of the State, known for its fashionable residential neighborhoods, commercial office parks and high quality of life. Historically, Brentwood and Williamson County have benefited from the highest per capita income and some of the lowest unemployment rates in the State.

GOVERNMENTAL STRUCTURE

General. The City was incorporated on May 13, 1969 pursuant to the uniform City Manager-Commission Charter, Title 6, Chapter 18, *Tennessee Code Annotated* as supplemented and amended. The governing body of the City is the Board of Commissioners consisting of seven members who serve a four-year term of office. Non-partisan elections for Commissioners are held on a staggered basis every other odd year on the calendar. Commissioners are elected at-large, rather than by district. Following each regular biennial City election, the Commission elects two of its members to serve for a two-year period as Mayor and Vice Mayor, respectively. The Mayor is the presiding officer of the Commission. The Commission is responsible, among other things, for passing ordinances and resolutions, adopting the budget, appointing committees and appointing the City Manager who is the chief executive officer of the City. The City Manager is responsible for carrying out the policies, ordinances and resolutions of the Commission, for overseeing day-to-day operations of the government and for appointing the heads of the various departments.

The City provides a wide range of services characteristic of similar jurisdictions in the State, including public safety (police and fire protection), street maintenance, parks and recreation, library, public improvements, planning and zoning and general administrative services. For fiscal year 2014, there are 250 full-time employees authorized.

City of Brentwood Organizational Chart



OPERATING BUDGET POLICIES

1. The City's operating budget will consider as its highest priority the maintenance of basic public services and facilities necessary to meet the needs of its residential, institutional, and commercial "citizens." The budgeting process will strive to provide for improvement in service levels, balancing the competing needs to meet service demands and to contain operating cost. A basic public service is one that would not be provided without public action, and one that is either:
 - Essential to the health and safety of the City's residents' or
 - Necessary in order to avoid irreparable damage to City resources; or
 - A service the absence of which the City's quality of life would be generally unacceptable to its residents.
2. At a work session in January of each year, the City Commission will provide policy guidance to the City Manager and staff for preparation of the proposed budget for the next fiscal year. Commission guidance will define the appropriate service levels for municipal programs and overall personnel policies. At the formal presentation of the proposed budget, the City Manager will not be precluded from recommendation program expansions or modifications based on Commission guidance or staff initiatives.
3. The City Manager and others involved in the preparation of the operating budget will also use the priorities expressed in the Capital Improvements Plan as the framework for review and formulation of the proposed City budget. The City staff will also review programs and projects on at least an annual basis to ensure consistency with the Brentwood 2020 Plan as amended.
4. Each department of the City will continuously examine its methods for program delivery. Changes which would improve productivity, lower costs, improve services, enhance job knowledge and employee safety and further communication with the public will be implemented when practical.
5. The City will avoid procedures that balance the operating budget (anticipated revenues equaling or exceeding anticipated expenses) by shifting ongoing obligations to future years. In particular, the City will continue the scheduled level of maintenance and replacement to preserve its infrastructure and vehicle fleet.
6. In all actions to balance the budget, the City will attempt to avoid layoffs. If possible, any necessary personnel reductions will be effected through attrition.
7. The City will continue actions to ensure that all City staff members are sensitive to the special needs of the community and its residents.
8. The City will continue to encourage citizen involvement in City programs so as to enhance the delivery of services and further the ongoing planning, programming, and budgeting process.

OPERATING BUDGET POLICIES

9. The City will continue to fund career development programs and educational opportunities for all employees; to provide for the training and retention of a quality professional staff; and to improve the leadership, motivational and communication skills of all supervisory personnel.
10. The City will continue to provide for a competitive, progressive and rewarding employee benefits and compensation program to attract and retain quality employees.
11. The City will maintain a financial control system to ensure compliance with the adopted budget and will prepare monthly reports comparing actual revenues and expenditures to budgeted amounts.
12. The City will maintain a minimum unassigned fund balance for the General Fund in excess of forty percent (40%) of annual operating expenses for this fund. Such fund balance shall serve cash flow needs, protect against unforeseen emergencies and enhance the credit worthiness of the City. In addition, the city will strive to maintain a committed fund balance in the Debt Service Fund equal to one (1) year's General Obligation debt service requirement.

FUND BALANCE POLICY

The City of Brentwood hereby establishes and will maintain reservations of Fund Balance as defined herein in accordance with the **Governmental Accounting and Financial Standards Board (GASB) Statement No. 54 *Fund Balance Reporting and Governmental Fund Type Definitions***. Fund Balance represents the difference between assets and fund liabilities in the governmental funds balance sheet and is commonly referred to as fund equity. This Policy shall apply to the City's General Fund and all governmental funds. This policy does not apply to Proprietary, Fiduciary and Internal Service Funds.

The fund balance policy addresses the following components: (1) clearly defined classifications that make the nature and extent of the constraints placed on the various fund balances more transparent; (2) providing a better understanding of fund balances by clarifying the definitions of governmental fund types; (3) reservations of the City's General Fund and all governmental funds; (4) minimum level of unassigned fund balance; and (5) the City's order of spending regarding restricted and unrestricted fund balance and the order of spending for committed, assigned and unassigned fund balance.

Classifications of Fund Balances

Under GASB Statement No. 54, fund balances are classified as non-spendable, restricted, committed, assigned or unassigned amounts.

1. **Non-Spendable** – Amounts that cannot be spent because they are either in a (a) non-spendable form, including items not expected to be converted to cash (i.e. inventories, prepaid amounts, long-term portion of loans and notes receivable and property acquired for resale), or (b) legally or contractually required to be maintained intact (i.e. the principal of a permanent fund).
2. **Restricted** – Amounts constrained to be used for a specific purpose as per external parties, constitutional provision, or enabling legislation.
3. **Committed** – Amounts constrained to be used for a specific purpose as per action by the Board of Commissioners. Amounts classified as committed are not subject to legal enforceability like restricted resources; however, they cannot be used for any other purpose unless the Board removes or changes the commitment by taking the same action it employed to impose the commitment.
4. **Assigned** – Amounts intended to be used by the City for a specific purpose, but are neither restricted nor committed. The intent shall be expressed by the Board of Commissioners or a designee authorized by the Board of Commissioners for a specific purpose in accordance with policy established by the Board of Commissioners. The nature of the actions necessary to remove or modify an assignment is not as rigid as required under a committed fund balance classification.

FUND BALANCE POLICY

5. **Unassigned** – Amounts available for any purpose (amounts that are not Non-Spendable, Restricted, Committed or Assigned) in the General Fund.

Governmental Fund Type Definitions

The City of Brentwood's governmental fund types as defined by GASB No. 54 are as follows:

1. The **General Fund** is used to account for financial resources not accounted for and reported in other funds. In addition, the General Fund now includes component activities and amounts previously reported as Special Revenue Funds, specifically the Equipment Replacement Fund and Facilities Maintenance Fund.
2. **Special Revenue Funds** account for the proceeds from dedicated revenue sources that are required by law to be segregated from the General Fund and used for specific allowable expenditures. Special Revenue funds include but are not limited to the State Street Aid Fund, the Public Works Project Fund, the Drug Fund and the Adequate Facilities Tax Fund.
3. The **Capital Projects Fund** accounts for resources that are used primarily for capital outlay expenditures. The types of expenditures made from this fund include the acquisition and construction of capital facilities and capital assets. Assets purchased by the proprietary funds such as the Water and Sewer Fund are not included in this fund.
4. The **Debt Service Fund** is used to account for resources that are restricted, committed, or assigned to expenditures for the principal and interest of General Obligation bond issues. This fund may also accumulate additional resources to make future debt service payments.
5. **Permanent Funds** are used to report resources that benefit the City, where only the earnings of the fund may be used for City related purposes, the principal must remain intact. The City currently does not have any endowment type funds.

Reservations of Fund Balance

1. **Restricted Fund Balance**
 - a. There are no restricted fund balance reserves in the **General Fund**.
 - b. The **State Street Aid Fund** is restricted by State law for use in construction and maintenance of city streets and certain related street expenditures. Streets are defined as streets, highways, avenues, boulevards, public owned right-of-ways, bridges, tunnels, public parking areas, and other public ways dedicated to public use.
 - c. The **Drug Fund** is restricted under state law for the enforcement of the drug laws, drug education programs, drug treatment and non-recurring general law enforcement expenditures.

FUND BALANCE POLICY

- d. The **Public Works Project Fund** was established by the Tennessee General Assembly in 1987 by a Private Act and is restricted for use in construction of transportation infrastructure associated with the demands from new development.
- e. The **Adequate Facilities Tax Fund** was established by the Tennessee General Assembly in 1987 by a Private Act and is restricted for the purpose of providing public facilities and related capital improvements associated with new residential development. The tax is collected by Williamson County and distributed to the cities in the county on a per capita basis.

2. Committed Fund Balance

- a. The **General Fund** contains the following committed resources:
 - i. The **Equipment Replacement Fund** balance is committed by the Board of Commissioners as set forth in the annual budget (and any amendments thereto) to provide for the systematic accumulation of funds needed to purchase large vehicles and equipment (general greater than \$40,000) without the issuance of capital outlay notes or general obligation bonds. The fund balance at the end of each fiscal year shall remain in this committed account to allow for the accumulation of funds for the future purchase of expensive vehicles and equipment.
 - ii. The **Facilities Maintenance Fund** balance is committed by the Board of Commissioners as set forth in the annual budget (and any amendments thereto) to provide for extraordinary maintenance and repairs to City owned, non-enterprise facilities. The fund balance at the end of the fiscal year shall remain in this committed account to allow for the accumulation of funds for larger maintenance projects in future years.
- b. The **Debt Service Fund** balance is committed by the Board of Commissioners as set forth in the annual budget (and any amendments thereto) for the payment of the general obligation debt service of the City other than Water/Sewer debt. The City also strives to maintain a fund balance in the Debt Service Fund equal to one (1) year's General Obligation debt service requirement.
- c. The **Capital Projects Fund** balance is committed by the Board of Commissioners as set forth in the annual budget (and any amendments thereto) for expenditures associated with the acquisition, design, and construction of the major capital improvements and other long range projects other than improvements financed by the Proprietary Funds such as the Water and Sewer Fund.

FUND BALANCE POLICY

3. Assigned Fund Balance

Except for unanticipated large capital and program needs that may arise during the fiscal year that will be subject to a special appropriation amendment by the close of the fiscal year, the City does not anticipate reporting an assigned fund balance.

4. Non-Spendable Fund Balance

Amounts classified by the City as a non-spendable fund balance such as inventory and prepaid expenses are not expected to be converted to cash.

Prioritization of Fund Balance Use (Spending Policy)

When expenditures are incurred for purposes for which both restricted and unrestricted (committed, assigned, or unassigned) amounts are available, it shall be the policy of the City to use the restricted amounts first as permitted under the law. When an expenditure is incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used, it shall be the policy of the City to use the committed amounts first, followed by the assigned amounts and then unassigned amounts.

Minimum Level of Unassigned Fund Balance

The City will maintain a minimum unassigned fund balance for the General Fund in excess of forty percent (40%) of annual operating expenses for this fund. Such fund balance shall serve cash flow needs, protect against unforeseen emergencies and enhance the credit worthiness of the City.

Annual Review and Determination of Fund Balance Reserve Amounts

Compliance with the provisions of this policy shall be reviewed as part of the closing of the financial books at year-end (June 30) and the amounts of restricted, committed, assigned and non-spendable fund balance will be determined. Any residual general fund balance amounts will be classified as unassigned.

DEBT MANAGEMENT POLICY

I. PURPOSE

The purpose of this policy is to establish parameters by which debt obligations will be undertaken by the City of Brentwood, TN [the “City”]. This policy reinforces the commitment of the City and its officials to manage the issuance of bonds in a way that achieves the long-term capital improvement objectives while minimizing risks, avoiding conflicts of interest, and insuring transparency. This debt management policy provides a formal commitment to the public, credit rating agencies, investors and the capital markets that the City will use a disciplined and defined approach to financing its capital needs. This policy also fulfills a requirement of the State of Tennessee to adopt a more comprehensive debt management policy on or before January 1, 2012.

II. GENERAL POLICIES

- A. The City will seek to limit total outstanding General Obligation supported debt obligations to no more than 5% of the total assessed value of the taxable property of the City according to the most recent property assessment excluding overlapping debt from other governmental entities.

In addition, the total annual debt service obligation for long-term debt (excluding short-term capital outlay notes) will not exceed fifteen (15) percent of the total operating budgets for the General Fund and State Street Aid Fund in any given year.

- B. The City will use long-term borrowing only for major capital improvement projects that cannot be financed from current revenue sources. The City will not use long-term debt to finance current operations.
- C. When the City finances capital projects by issuing bonds, it will pay back the interest and principal on the bonds within a period not exceeding the expected life of the improvements; however, no bonds will be issued for a payback period of greater than twenty (20) years.
- D. The City will seek level or declining debt repayment schedules and will avoid issuing debt that provides for balloon principal payments reserved at the end of the term of the issue.
- E. The City will not issue variable-rate debt due to the potential volatility and financial risks associated with such instruments.

DEBT MANAGEMENT POLICY

- F. The City will not use derivatives or other exotic financial structures in the management of the City's debt portfolio.
- G. The City will strive to maintain a minimum fund balance in the Debt Service Fund at an amount equivalent to one (1) year's debt obligation. The Debt Service Fund will receive annual funding through operating transfers from other funds, primarily the General Fund, and by interest earned on cash held in the Debt Service Fund itself.
- H. The City will strive to maintain the highest possible credit rating from at least two nationally recognized rating agencies.

III. PROCEDURE FOR ISSUANCE OF DEBT

A. Authority

- 1) The City of Brentwood will only issue debt by utilizing the statutory authorities provided by *Tennessee Code Annotated* as may be supplemented and periodically revised ("TCA") and the Internal Revenue Code (the "Code").
- 2) The City of Brentwood will also adhere to any lawfully promulgated rules and regulations of the State of Tennessee and those promulgated under the Code.
- 3) All debt shall be formally authorized by resolution of the City of Brentwood Board of Commissioners (City Commission).

B. Method of Issuance

It shall be the policy of the City to sell all General Obligation and Revenue bonds through a competitive bid process. The City's bonds will be offered in a public sale to any and all eligible bidders. Unless all bids are rejected, the debt will be awarded to the bidder providing the lowest true interest cost as long as the bid adheres to the requirements set forth in the official notice of sale.

C. Transparency

- 1) It is understood that the issuance of debt will require various approvals, and on occasion, written reports provided by the State of Tennessee Comptroller's office, either prior to adoption of resolutions authorizing such debt, prior to issuance and/or following issuance. The City and/or its Financial Advisor will ensure compliance with TCA, the Code and all applicable federal and State rules and regulations. Such State compliance will include, but not be limited to, compliance with all legal requirements regarding adequate public notice of all meetings of the City related to consideration and approval of debt.

DEBT MANAGEMENT POLICY

- 2) All costs (including interest, issuance, continuing, and one-time), the terms and conditions of each debt issue along with a debt service schedule outlining the rate of retirement for the principal amount will be disclosed to the City Commission, citizens and other interested parties in a timely manner and will be available for public review on request during normal working hours.
- 3) Additionally, the City will provide the Tennessee Comptroller's office sufficient information on the debt to not only verify transparency regarding the issuance, but to ensure that the Comptroller's office has sufficient information to adequately report on or approve any formal action related to the sale and issuance of debt. The City will also make this information available through the City website, newspapers, and other customary locations for City notices to its City Commission, citizens and other interested parties.
- 4) The City will file its Annual Audited Financial Statements which include debt schedules and any Continuing Disclosure documents, prepared by the City or its Dissemination Agent with the MSRB through the Electronic Municipal Market Access system ("EMMA"). These documents will be made available to its citizens and other interested parties by posting on the City's web page www.brentwood-tn.org with a hard copy available for review at the Finance Department and Library during normal working hours.

IV. DEBT TYPES

When the City determines that the issuance on long term debt is appropriate, the following criteria will be used to evaluate the type of debt to be issued.

A. Security Structure

1) General Obligation Bonds

The City may issue debt supported by its full faith, credit and unlimited ad valorem taxing power ("General Obligation Debt"). General Obligation Debt will be used to finance capital projects that do not have significant independent creditworthiness or significant on-going revenue streams and as additional credit support for revenue-supported debt, if such support improves the economics of the debt and is used in accordance with these guidelines.

2) Revenue Bonds

The City may issue debt supported exclusively with revenues generated by a project or enterprise fund such as Water and Sewer Improvements ("Revenue Debt"), where repayment of the debt service obligations will be made through income generated from specifically designated and reliable sources. Revenue debt will only be issued for capital projects which are essential to the long-term needs of the project or enterprise fund.

DEBT MANAGEMENT POLICY

3) Capital Leases

The City may use capital leases to finance projects such as equipment, if the Finance Director, City Manager, and Financial Advisor determine that such an instrument is economically feasible.

B. Duration

A. Long-Term Debt

The City may issue long-term debt when it is deemed that capital improvements cannot or should not be financed from current revenues or short-term borrowings. Long-term debt will not be used to finance current operations or normal maintenance expenses. Long-term debt will be structured such that the financial obligations do not exceed the expected useful economic life of the project(s) financed.

- i. *Serial and Term Debt.* Serial and Term Debt may be issued in fixed rate modes up to twenty (20) years to finance capital infrastructure projects;
- ii. *Capital Outlay Notes ("CONs").* CONs may be issued to finance capital infrastructure projects with an expected life up to twelve (12) years; or
- iii. *Capitalized Leases.* Capitalized Leases may be issued to finance infrastructure projects or equipment for a period not greater than its expected useful life.

V. REFINANCING OUTSTANDING DEBT

The Finance Director and City Manager, with assistance from the City's Financial Advisor, will have the responsibility to analyze outstanding debt for refunding opportunities. The following parameters will be considered when analyzing possible refunding opportunities:

A. Debt Service Savings

Absent other compelling considerations such as the opportunity to eliminate onerous or unduly restrictive covenants contained in existing debt documents, the City will require in any refunding bond issue a minimum net present value savings threshold of at least three (3) percent of the refunded debt principal amount.

DEBT MANAGEMENT POLICY

B. Restructuring for economic purposes

The City may also consider refunding debt when it is in its best financial interest to do so. Such a refunding will be limited to restructuring to meet unanticipated revenue shortfalls, achieve annual cost savings, mitigate irregular debt service payments, release reserve funds, etc.

C. Term of Refunding Issues

Normally, the City will refinance debt equal to or within its existing term. However, the City may consider maturity extension for economic purposes, when necessary to achieve desired outcomes, provided that such extension is legally permissible. The City may also consider shortening the term of the originally issued debt to realize greater savings. The remaining useful economic life of the financed facility and the concept of inter-generational equity will guide these decisions.

D. Escrow Structuring

The City will utilize the least costly securities available in structuring refunding escrows. In the case of open market securities, a certificate will be provided by a third party agent, who is not the financial advisor or broker-dealer stating that the securities were procured through an arms-length, competitive bid process.

E. Arbitrage

The City will take all necessary steps to optimize escrows and to avoid negative arbitrage in its refunding. Any positive arbitrage will be rebated as necessary according to Federal guidelines.

VI. PROFESSIONAL SERVICES

The City shall require all professionals engaged in the process of issuing debt to clearly disclose all compensation and consideration received related to services provided in the debt issuance process by both the City and the lender or conduit issuer, if any. This includes “soft” costs or compensations in lieu of direct payments.

A. Counsel

The City shall enter into an engagement letter agreement with each lawyer or law firm representing the City in a debt transaction. No engagement letter shall be required for any lawyer who is an employee of the City or lawyer or law firm which is under a general appointment or contract to serve as counsel to the City. The City shall not require an engagement letter with counsel not representing the City, such as underwriters’ counsel.

DEBT MANAGEMENT POLICY

B. Financial Advisor

The City may select a Financial Advisor with relevant experience in Tennessee municipal government to assist in its issuance of debt.

The City shall enter into a written agreement with each person or firm serving as financial advisor for debt management and transactions. Whether in a competitive sale or negotiated sale, the financial advisor shall not be permitted to bid on, privately place or underwrite an issue for which they are or have been providing advisory services for the issuance.

C. Underwriter

As noted earlier, it is the intent of the City to issue bonds through a competitive bid process rather than through a negotiated sale using the services of an Underwriter. However, if an underwriter is used for a debt issue, the City shall require the Underwriter to clearly identify itself in writing (*e.g., in a response to a request for proposals or in promotional materials provided to an issuer*) as an underwriter and not as a financial advisor from the earliest stages of its relationship with the City with respect to that issue. The Underwriter must clarify its primary role as a purchaser of securities in an arm's-length commercial transaction and that it has financial and other interests that differ from those of the Entity. The Underwriter in a publicly offered, negotiated sale shall be required to provide pricing information both as to interest rates and to takedown per maturity to the City Commission in advance of the pricing of the debt.

VII. CONFLICTS

- A. Professionals involved in a debt transaction hired or compensated by the City shall be required to disclose to the City existing client and business relationships between and among the professionals to the transaction (including but not limited to financial advisor, swap advisor, bond counsel, swap counsel, trustee, paying agent, liquidity or credit enhancement provider, underwriter, counterparty, and remarketing agent), as well as conduit issuers, sponsoring organizations and program administrators. This disclosure shall include sufficient information to allow the City to understand fully the significance of the relationships.
- B. Professionals who become involved in the debt transaction as a result of a bid submitted in a publicly advertised competitive sale conducted using an industry standard, electronic bidding platform shall not be subject to this disclosure. No disclosure is required that would violate any rule or regulation of professional conduct.

DEBT MANAGEMENT POLICY

VIII. COMPLIANCE

A. Continuing Annual Disclosure

When the debt is delivered, the City will execute a Continuing Disclosure Certificate in which it will covenant for the benefit of holders and beneficial owners of the publically traded debt to provide certain financial information relating to the City by not later than twelve months after each of the City's fiscal years, (the "Annual Report") and provide notice of the occurrence of certain enumerated events. The Annual Report will be filed with the MSRB through the Electronic Municipal Market Access system ("EMMA") and, if applicable, any State Information Depository established in the State of Tennessee (the "SID"). If the City is unable to provide the Annual Report to the MSRB and any SID by the date required, notice of each failure will be sent to the MSRB and the SID on or before such date. These covenants are made in order to assist the Underwriter in complying with SEC Rule 15c2-12(b).

B. Arbitrage Rebate

The City will also maintain a system of record keeping and reporting which complies with the arbitrage rebate compliance requirements of the Internal Revenue Code (the "Code").

C. Records

The City will also maintain records required by the Code including, but not limited to, all records related to the issuance of the debt including detailed receipts and expenditures for a period up to six (6) years following the final maturity date of the Debt.

IX. DEBT POLICY REVIEW

A. General Guidance

The guidelines outlined herein are intended to provide general direction regarding the future issuance of Debt. The City Commission maintains the right to modify this Debt Policy and make reasonable exceptions to any of its guidelines at any time to the extent that the execution of such Debt achieves the overall debt management goals of the City, and such exceptions or changes are consistent with TCA and any rules and regulations promulgated by the State of Tennessee.

DEBT MANAGEMENT POLICY

The adequacy of this Debt Policy shall be reviewed during the annual budget process and amended as circumstances, rules and regulations warrant. Any amendments to the Debt Policy shall be approved by resolution of the City Commission.

B. Designated Official

The Finance Director and City Manager shall be responsible for ensuring substantial compliance with this Debt Policy.

REVENUE POLICIES

1. The City will attempt to develop a diversified and stable revenue system to shelter it from short run fluctuations in any one revenue source. Specifically, the City will do the following:
 - a. Continually monitor and assess the local taxing effort of Brentwood as compared to other Tennessee cities.
 - b. Maintain a local revenue structure for financing public services which does not overly emphasize the property tax and which encourages the use and development of alternative revenue sources such as the local option sales tax, user fees, utility tap fees, and development generated impact fees.
2. From an equity and fairness standpoint, the City will follow an aggressive policy of collecting all revenues.
3. The City will consider the "going market" rates and charges levied by other public and private organizations for similar services in establishing tax rates, fines, fees and charges.
4. All charges for services, licenses, permits, etc. will be reviewed annually and, when appropriate, recommendations for adjustment will be made to the City Commission. Before adoption of new user fees, the City will first determine the cost of administering and collecting the fees, fees other jurisdictions are charging for similar services, the purpose of the fees, and if the fees can be effectively and efficiently implemented.
5. The City will seek Federal and State grants as they may become available. These revenues will be targeted for capital and infrastructure improvements to the greatest extent possible.
6. The City will ensure that Brentwood receives a fair proportion of all State and County shared taxes and revenue.
7. Whenever possible, revenue sources will be designed or modified to include provisions to automatically allow the collections to grow at a rate that keeps pace with the cost of providing the service.

CITY OF BRENTWOOD, TENNESSEE

INVESTMENT POLICY

1. SCOPE

This policy applies to the investment of all funds of the City of Brentwood, Tennessee. Investments of employees' post benefit retirement funds are covered by a separate policy. Except for special funds that are otherwise specifically provided for, the City of Brentwood will consolidate the balances from all funds to maximize investment earnings. Investment income will be allocated to the various funds based on their respective participation of capital in the overall portfolio in accordance with generally accepted accounting principles.

2. POLICY

It is the policy of the City of Brentwood to invest idle public funds in a manner that is in compliance with Tennessee law and meets the daily cash flow demands of the City with the primary objectives, in priority order, being: a) Safety of Principal b) Liquidity and c) Yield.

A) Safety of Principal

Safety of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. The objective will be to mitigate the following risks:

1. Credit Risk

The City will minimize credit risk, which is the risk of loss due to the failure of the investment issuer or backer, by:

- Limiting the portfolio to the types of investments pursuant to TCA 6-56-106 (refer to Section 5).
- Pre-qualifying the financial institutions with which the City will do business in accordance with Section 4.
- Diversifying the investment portfolio so that the impact of potential losses from any one type of security or from any one individual issuer will be minimized.

2. Interest Rate Risk

The City will minimize interest rate risk, which is the risk that the market value of investments in the portfolio will fall due to changes in market interest rates, by:

- Structuring the portfolio to meet the cash requirements of ongoing operations, thereby mitigating the need to liquidate investments at a loss prior to maturity;
- Investing operating funds primarily in shorter-term investments, money market mutual funds, CDs or similar investment pools and limiting the average maturity of the portfolio in accordance with this policy.

3. Concentration Risk

The City will minimize Concentration of Credit Risk, which is the risk of loss due to having a significant portion of resources invested in a single issuer, by diversifying the investment portfolio as described in Section 8. Diversification so that the impact of potential losses from any one type of security or issuer will be minimized. Investments issued or explicitly guaranteed by the U.S. government or Tennessee Bank Collateral Pool, Tennessee Local Government Investment Pool (LGIP) and any other external investment pools authorized by that are authorized by the State are excluded from this requirement.

CITY OF BRENTWOOD, TENNESSEE INVESTMENT POLICY

4. Custodial Credit Risk

The City will minimize Custodial Credit Risk for deposits, which is the risk that in the event of the failure of a depository financial institution the deposits or collateralized investments that are in the possession of an outside party would not be able to be recovered, as addressed in Section 6, Collateralization.

The City will minimize Custodial Credit Risk for investments, which is the risk that in the event of the failure of the counterparty to a transaction the value or collateralized investments that are in the possession of an outside party would not be able to be recovered, as addressed in Section 9, Safekeeping and Custody.

B) Liquidity

The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated.

C) Yield

The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs. Return on investment is of secondary importance compared to the safety and liquidity objectives described above. The core investments are limited to relatively low risk securities in anticipation of earning a fair return relative to the risk being assumed.

3. STANDARDS OF CARE

A) Prudence

The standard of prudence to be used by investment officials shall be the "prudent person" standard and shall be applied in the context of managing an overall portfolio. Investment officers acting in accordance with written procedures and this investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and the liquidity and the sale of securities are carried out in accordance with the terms of this policy.

The "prudent person" standard states that, "Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived."

B) Ethics and Conflicts of Interest

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions. Each employee involved in the investment process shall disclose any material interests in financial institutions held by the employee or an immediate family member of the employee. They shall further disclose any personal financial/investment positions that could be related to the performance of the investment portfolio.

C) Delegation of Authority

Authority to manage the investment program is granted to the City Treasurer, hereinafter referred to as the Investment Officer, who shall refrain from personal business activity that could impair his/her ability to

CITY OF BRENTWOOD, TENNESSEE INVESTMENT POLICY

make impartial decisions. Investments with a maturity date exceeding six months or in an amount exceeding \$1,000,000 shall also be approved by the Finance Director. Investments with a maturity date exceeding one year or in an amount exceeding \$5,000,000 shall also be approved by the City Manager. The Investment Officer, Finance Director and City Manager, acting in accordance with this investment policy and exercising due diligence, shall be relieved of personal responsibility for the failure of any investment to perform according to expectations, provided that the Investment Officer shall report any deviations from expectations in a timely fashion.

4. AUTHORIZED FINANCIAL INSTITUTIONS

A list will be maintained of financial institutions and depositories authorized to provide investment services. All financial institutions who desire to become qualified for investment transactions must supply the following as appropriate:

- Audited financial statements demonstrating compliance with state and federal capital adequacy guidelines
- Proof of membership in the Tennessee Bank Collateral Pool
- Certification of having read and understood and agreeing to comply with the City's investment policy.

5. AUTHORIZED AND SUITABLE INVESTMENTS

The City of Brentwood's investment officer, in order to provide a safe temporary medium for investment of idle funds, shall have the authority to purchase and invest prudently as authorized by TCA 6-56-106 or as it may be amended. (Appendix A)

6. COLLATERALIZATION

In accordance with State law TCA 9-4-105 and the GFOA Recommended Practices on the Collateralization of Public Deposits, full collateralization will be required on all demand deposit accounts, including checking accounts and non-negotiable certificates of deposit, except when the institution issuing the certificate of deposit belongs to the Tennessee Bank Collateral Pool.

7. REPORTING

The Investment Officer shall prepare an investment report not less than quarterly of the status of the current investments. The report will include the following:

- Percent invested in each security type (CD, US Treasury, money market funds, etc).
- Listing of investments by maturity date.

8. DIVERSIFICATION

It is the policy of the City of Brentwood to reduce overall risks while attaining average market rates of return by diversifying its investments.

The investments shall be diversified by:

- limiting investments to avoid over concentration in eligible securities from a specific issuer or business sector (excluding U.S. Treasury securities),
- avoiding investment in ineligible securities that have higher credit risks,

**CITY OF BRENTWOOD, TENNESSEE
INVESTMENT POLICY**

- investing in securities with variable maturities, and
- investing a portion of the portfolio in readily available funds such as the Tennessee Local Government Investment Pool (LGIP) or collateralized money market funds to ensure that appropriate liquidity is maintained in order to meet ongoing obligations.

In establishing specific diversification strategies, the following general policies and constraints shall apply:

Portfolio maturities shall be staggered to avoid undue concentration of assets with similar maturity dates. Maturities selected shall provide for stability of income and reasonable liquidity.

For cash management funds, liquidity shall be assured through practices ensuring that the next disbursement date and payroll date are covered through maturing investments or marketable U.S. Treasury bills.

9. CUSTODY

The City Manager shall approve a system of internal controls, which shall be documented in writing. The controls shall be designed to prevent the loss of public funds arising from fraud, employee error, misrepresentation by third parties, unanticipated changes in financial markets, or imprudent actions by employees and officers of the entity. Eligible securities will be held by the City in a secure location.

10. AMENDMENTS

This investment policy shall be reviewed at least every three years.

BUDGET FORMAT

The FY 2014 Budget document for the City of Brentwood provides historical, present and future comparisons of revenues and expenditures; allocations of resources - both fiscal and personnel; and descriptions of the anticipated annual accomplishments of City programs.

BUDGET ORGANIZATION

The budget document is organized to provide a summary of the total budget within the Schedule pages, with revenues and expenditures for each fund. The major portion of the budget consists of detail pages containing a description of the funds and activities for that function. The Personnel Schedule, Statistical Information, Glossary and Index conclude the document.

FINANCIAL STRUCTURE

The City accounts are organized by fund and account group, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped into five generic fund types and two broad fund categories as follows:

Governmental Funds

General Fund

The General Fund is the principal fund of the City and is used to account for all activities of the City not included in other specified funds. The General Fund accounts for the normal recurring activities of the City (i.e., police and fire protection, parks and recreation, public works, general government, etc.). Additionally, the City reports the activity of the Equipment Replacement Fund, the Facilities Maintenance Fund and the Post Employment Benefits Fund within the General Fund for financial reporting purposes.

Special Revenue Funds

Special Revenue Funds such as the State Street Aid Fund, Public Works Project Fund, Drug Fund and Adequate Schools Facilities Fund are used to account and report the proceeds of revenue sources that are specific revenue sources that are restricted or committed to expenditures for specific purposes other than debt service or capital projects. Pursuant to the revised definition of special revenue funds in GASB Statement #54, the Equipment Replacement and Facilities Maintenance Funds are reported in the General Fund for CAFR reporting purposes.

Internal Service Funds

Internal Service Funds are an accounting device used to accumulate and allocate costs internally among the City's various functions. The City uses internal service funds to account for the insurance and fuel costs.

BUDGET FORMAT

Debt Service Fund

The Debt Service Fund is used to account for the payment of principal and interest on long-term general obligation debt. This debt obligation is serviced entirely through annual operating transfers from the General Fund.

Capital Project Fund

The Capital Project Fund is used to account for financial resources segregated for the acquisition or construction of major capital facilities other than those financed by enterprise operations. Funding sources include proceeds from the issuance of General Obligation Bond Issues and operating transfers from the General Fund.

Enterprise Funds

The City's Enterprise Funds (Water/Sewer Fund, Municipal Center Fund and Emergency Communications District) are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises where the intent of the governing body and/or the requirements under state law are that the costs of providing goods or services to the general public be financed or recovered primarily through user charges; or, (b) for which the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

BASIS FOR BUDGETING

Budgets for the General Fund, Special Revenue Funds, Debt Service Fund, Capital Projects Fund and Enterprise Funds are adopted on a basis consistent with the basis of accounting as described in the next section of the budget. Budgeted amounts and actual comparisons are as originally adopted or as amended by the City Commission.

The City Manager is authorized to transfer budgeted amounts between departments within any fund; however, the City Commission must approve any revisions that alter the total expenditures of any fund. Expenditures may not exceed appropriations at the fund level. All appropriations that are not expended lapse at year-end.

BUDGET FORMAT

BASIS OF ACCOUNTING

All governmental funds are accounted for using the modified accrual basis of accounting, a basis consistent with general accepted accounting principles (GAAP). Revenues are recognized when they become measurable and available as net current assets. All intergovernmental revenues are recorded as revenue when received. Property tax revenues are recognized in the fiscal year for which they were levied. Licenses and permits, charges for services, fines and forfeitures, and other revenues are recorded as revenue when received in cash.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. However, an exception to this rule would include principal and interest on general long-term debt which is recognized when due.

The City's Enterprise Funds (Water and Sewer Fund, Municipal Center Fund, and Emergency Communications District) are accounted for using the accrual basis of accounting. Revenues are recognized when earned, and expenses are recognized when incurred.

BUDGET PROCEDURE

The Charter for the City of Brentwood (T.C.A. 6-22-122) provides that no later than May 15, prior to the beginning of the fiscal year on July 1, the City Manager shall submit to the City Commission a Proposed Budget for the next fiscal year, which presents a complete financial plan for the ensuing year. In accordance with the City Charter, the following information must be provided: (a) detailed estimates of all proposed expenditures for each department, board, office or other agency of the City, showing, in addition, the expenditures for corresponding items for the last preceding fiscal year, appropriations and anticipated expenditures for the current fiscal year and reasons for recommended departures from the current expenditures pattern; (b) statement of bonded and other indebtedness of the City; (c) detailed estimates of all anticipated revenues of the City from all sources with a comparative statement of the amounts received by the City from each of such sources for the last preceding fiscal year, the current fiscal year, and the coming fiscal year; and, (d) any other supporting schedules as requested by the City Commission.

To ensure compliance with this Charter requirement, a budget schedule is prepared to facilitate the decision-making process by providing overall direction to City departments. The budget preparation process begins in late fall when City departments begin preparation of six-year Capital Improvements Program requests. During December, staff initiates the review and evaluation of each request in light of available revenues and in accordance with the City's overall goals and objectives. By early March, the Finance Department compiles a draft Capital Improvements Plan which is submitted to the City Manager for review, refinement and approval. By late March, the consolidated draft document is submitted to the Brentwood City Commission for initial review. The program, as modified by the City Commission, is considered for formal adoption by resolution in late June.

In early January, City departments begin assessing new resource needs for the coming year relative to capital equipment, including fleet; maintenance requirements; automation services; and, proposed new or expanded work programs. At the same time, a work session is held with the City Commission in late January to receive initial policy guidance on appropriate service levels and personnel policies. Budget requests and supporting documentation are then prepared by individual departments and submitted by mid February for the Finance Department and the City Manager's review.

A self-evaluation of the departments' non-routine work plan for the current year is initiated in January and used in the preparation and development of the proposed work plan for the upcoming year. The budget documentation submitted includes a statement of proposed departmental goals and objectives, performance measures, an estimate on the status of performance at the end of the current year as well as traditional object code line item expenditure requests and justification for maintaining current and expanded expenditure requests.

BUDGET PROCEDURE

During February, the Finance Department staff reviews budget submissions and prepares information for the budget review sessions with the City Manager. Generally, the last half of February is set aside for the City Manager's budget review sessions with department heads. Departmental objectives, measures of performance and operating budgets are refined for consolidation in the Proposed Budget document during late March and April. Expenditure and revenue projections for the current fiscal year and estimates for the proposed fiscal year and thereafter are updated with the latest available data. This information permits final adjustments to routine operating expenditures and new and expanded programs for inclusion in the Proposed Budget.

The City Manager's Proposed Budget for the upcoming fiscal year is presented to the City Commission by early May for initial review. Budget work sessions are held with the City Commission by mid May to review the proposed operating budget and proposed non-routine work plan. This session provides the opportunity for the City Commission to ask questions about Proposed Budget and to request additional information as needed.

After the Budget Work Session, three public hearings are held on the Proposed Budget during and prior to final reading and approval of the Appropriations and Tax Levy Ordinances. The hearings provide formal citizen input to the City Commission on decisions and issues related to the Budget. The first reading of the Appropriations and Tax Ordinances is held at the second regular meeting in May for the City Commission to formally consider, amend as may be deemed necessary and adopt on first reading. By late June with the approval of second and final readings of the Appropriations Ordinance and Tax Levy Ordinance, the Commission effectively adopts the Budget for the new fiscal year beginning July 1, and sets the tax rate to fund the budget.

Amendments may be made to the original appropriations ordinance at any time during a current fiscal year. Except for emergency expenditures, however, increased appropriations may be made only after the city manger has certified in writing that sufficient unappropriated revenue will be available to fund the expenditure.

The City of Brentwood's budget process has evolved into a comprehensive financial management system. Refinements and modifications are made to the process each year as needed to maintain a state-of-the-art budget system always.

FISCAL YEAR 2014 - BUDGET CALENDAR

Date		Event	Responsibility
Start	Completion		
12/03/12	01/04/13	Preparation of initial six-year Capital Improvements Program requests (FY 2014- FY 2019)	Finance Director, Assistant City Mgr., and affected Department Heads
01/07/13	02/01/13	Submission of budgets, narratives and schedules to Finance Department	All Department Heads
	01/31/13	Initial work session to provide policy input and direction on FY 2014 proposed budget (Annex Room)	City Commission, City Manager and all Department Heads
02/14/13	02/21/13	City Manager's department meetings on FY 2014 Budget	City Manager with Department Heads
03/18/13	04/05/13	Preparation and submission of draft departmental Non-routine Work Plans to the City Manager for FY 2014	All Department Heads
	03/04/13	Submission of Draft Capital Improvements Program Document to City Manager for final staff review	Finance Director Assistant City Mgr.
	03/25/13	Draft six-year Capital Improvements Program presented to City Commission	City Manager Finance Director Assistant City Mgr.
	04/04/13	Work session on proposed six-year Capital Improvements Program with City Commission (Annex Room)	City Manager and affected Department Heads
	05/08/13	FY 2014 Proposed Operating Budget and FY 2014 Proposed Non-routine Work Plan to City Commission	City Manager and Finance Director
	05/16/13 - 05/17/13	FY 2014 Proposed Operating Budget Work Session – All Day 5/16 and (if necessary) 5/17 at the Brentwood Public Library	City Commission, City Manager and all Department Heads
05/17/13	05/20/13	Budget Work Session follow-up information prepared	Finance Director

FISCAL YEAR 2014 - BUDGET CALENDAR

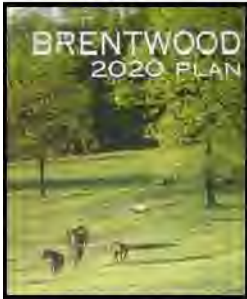
Date		Event	Responsibility
Start	Completion		
	05/17/13	Notice of public hearing on FY 2014 Budget proposals to the <u>Williamson A.M section of The Tennessean.</u>	City Recorder
	05/17/13	Proposed Ordinance to City Recorder, Public Library and posted on City Website for public inspection	Finance Director
	05/28/13	Regular Commission meeting for public hearing and first reading for the FY 2014 Appropriations and Tax Rate Ordinances	City Commission
	06/10/13	Regular Commission meeting with public hearing <u>only</u> for the FY 2014 Appropriations & Tax Ordinances	City Commission
	06/25/13	Regular Commission meeting for public hearing and second (final) reading and adoption of the FY 2014 Appropriations and Tax Rate Ordinances; and adoption by resolution: the six-year Capital Improvements Program (FY 2014-2019), FY 2014 Classification and Pay Plan, and the FY 2014 Non-routine Work Plan.	City Commission
	07/12/13	Final report on accomplishments of the FY 2013 Non-routine Work Plan due to the City Manager	All Department Heads

LONG-TERM GOALS AND OBJECTIVES

BRENTWOOD 2020 PLAN UPDATE

1. OVERVIEW

In late 2005, the City of Brentwood began an initiative to update its 2020 Comprehensive Plan. The last update of the City's plan had been completed in 1999, and a number of conditions in the community had



changed since then. The update was undertaken with the objective of amending the plan in strategic areas, rather than undertaking a completely new Comprehensive Plan. Accordingly, this document is to be viewed as an amendment to the 1999 version of the plan.

The 2020 plan is built around seven major goals adopted by the Brentwood City Commission, arrived at through a highly participatory process involving hundreds of citizens. The seven goals relate to:

1. Environmental Conservation, Recreation & Scenic Protection
2. Retirement Provisions
3. Commercial Provisions
4. Mobility Provisions
5. Residential & Service Institutional Provisions
6. Community Identity Provisions
7. Growth Management Provisions



The 2020 Plan had been adopted in 1999 with intent of periodic 5-year updates, along with status reports on implementation and identification of priority areas for focus and activity during the next five years. That is the objective of this 2006 update: assess progress and accomplishments in addressing the goals, identify changing conditions that might make a particular goal area or program activity more or less relevant to current community needs, and identify new areas for attention.

One of the key tasks has been to solicit citizen opinions regarding issues facing the City, and to gauge levels of citizen satisfaction/dissatisfaction with various components of life in Brentwood. In March of 2006 a questionnaire was distributed to all households and business owners in Brentwood, to collect opinions on the goals of the 2020 Comprehensive

Plan as well as other pertinent City issues. Two initial surveys were sent: one to residents, and a similar survey to Brentwood businesses. The response rate to the questionnaires was high, with almost 4,000 respondents returning the survey. Their responses and comments were compiled in two reports, one evaluating quantitative responses to the questions and the other compiling individual comments.

A follow-up, second questionnaire was mailed to residents in June of 2006, based upon responses to the first questionnaire and focusing on implementation mechanisms that would address concerns and priorities that were identified in the first questionnaire.

Concurrently, an evaluation of progress in implementing the 2020 Plan was prepared, assessing the status of each of 129 recommended Action Steps in the 2020 Plan. For each, accomplishments were noted, along with work in progress, and observations offered regarding whether or not the goal statement still adequately fits with Brentwood's current priorities.

Accordingly, this 2020 Comprehensive Plan Update assumes that the basic framework of the 2020 Plan remains intact, that the seven goal areas continue to be the organizing structure for discussion, and that the Plan continues to aim at the year 2020 to define the planning period. This Update contains the following sections:

1. This Overview
2. Changed Conditions Since Adoption of 2020 Plan
3. Community Values and Opinions (from 2006 Survey)
4. Recommended Revisions to 2020 Plan Goals Objectives, and Action Steps

It is clear that the City has been aggressive over the last five years in implementing the 2020 Plan. This Update documents the progress and the accomplishments. It is clear that new challenges have emerged that need attention, and this Update addresses those. Substantive recommendations are offered in each goal area.

In terms of procedural recommendations, two key suggestions are offered:

- 1) That an annual report be prepared in January of each year, describing progress on implementation of the Plan and reporting on key statistical indicators of community well-being. (A format for the annual report and a suggested list of indicators are included here.)

- 2) Substantial community buildout is anticipated by 2016. A major comprehensive plan rewrite should be scheduled for 2012, and the focus of the plan should be on a city that is reaching its maximum level of development.

Brentwood citizens report high levels of satisfaction with the quality of life in this community, and optimism about the future. Attention to these planning and growth management issues can be an important part of achieving that future.

**Planning & Codes Department
Memorandum 2008-34**

TO: Honorable Mayor and Board of Commissioners
Planning Commission

THROUGH: Michael W. Walker, City Manager

FROM: Joe Lassus, AICP, Planning & Codes Director

DATE: August 8, 2008

SUBJECT: Brentwood 2020 Plan Update – 2008 Progress Report

The most recent comprehensive update to the Brentwood 2020 Plan (dated November 2006) contains a new action step, “Implement a formal mechanism for a status report to the public on the implementation of the Goals and Objectives at least every two years. The report should summarize accomplishments to date and identify the areas of focus during the next two years based on the direction of the City Commission.” The noted 2006 update to the Brentwood 2020 Plan includes a spreadsheet format for the reporting of progress on the fulfillment of plan objections, and also allows for the entry of ongoing issues that currently challenge the community. This noted spreadsheet was recently completed with the assistance of City staff from all operating departments, and forms the basis of this periodic report. The entire range of goals and objectives defined in the November 2006 update to the 2020 Plan are included, and new entries are shaded gray to assist in the review.

One component of the update relates to ongoing policy and planning issues that currently concern the City of Brentwood. A major issue occupying local efforts involves the protection of scenic vistas and open space. The recent implementation of new hillside protection mechanisms, use of perpetual scenic easements, and a comprehensive upgrade of lot development standards highlight City progress in meeting various land protection objections within the updated 2020 Plan. In addition, the City has made great strides in the provision of additional passive park land and the incremental addition of protected open space in residential subdivisions citywide. The update also details efforts related to historic preservation of cultural resources, such as Boiling

Springs Academy and Primm Park. Other noted planning policy advances involve continued application of roadway connectivity in residential districts, new design review standards for townhouse development, and improved development review timelines that were enacted by the state legislature as prompted by the City of Brentwood. Commercial development policies are also noted in the update, such as the expansion of retail/service uses in office park districts and actions to facilitate the redevelopment of the Town Center district (i.e., new serving infrastructure, comprehensive parking strategies, etc.). Concluding policy considerations within the update include public fiscal issues as well as related policies and opportunities.

Another component of this update allows for reporting on special projects and long term capital improvements that engage a range of City departments. Immediate sewer improvement projects are detailed in the report, as well as long term water system upgrades and the preventive maintenance program (CMOM) which will ensure the long term quality of the City sewer system. The report affords a special section that updates the immediate and long term improvements of the community roadway network, including treatment of the new traffic operations center and signal control network. One related project involves the completion of a master transportation plan for the religious uses occupying the intersection of Concord and Franklin Roads. Other activities related to our transportation network include new gateway and directional wayfinding signage throughout the City, as well as continued progress in expanding Brentwood's network of pedestrian/bike trails. The report also considers the significant successes in developing a civic activities center at the Heritage Way/Concord Road corridor area (Williamson County Recreation Center, Martin Center, Brentwood Library, etc.).

In summary, the attached 2008 update report on the implementation of the Brentwood 2020 Plan outlines significant progress in addressing a wide range of issues that currently challenge the City into the future. Our goal with the annual status report is to aid you and others in the effective communication of progress to date with the public. After your review of the attachment, please direct any questions, comments or suggestions to the City Manager, or planning staff.

Brentwood 2020 Plan Update							
Updated Goals and Objectives							
GOAL NO. I: ENVIRONMENTAL CONSERVATION, RECREATION, & SCENIC PROVISIONS							
As part of its vision to maintain a sense of rural character, Brentwood's goal for the year 2020 is to assure adequate areas for environmental conservation, recreation and scenic purposes.							
I.A Stream Corridors Objectives							
I.A.1 Conserve and protect stream corridors as drainage and flood management areas, as plant and animal habitats as to improve water quality of streams							
	Action Step	Complete	Ongoing or in Progress	Not Started But Still Planned	No Longer Relevant	Examples of Implementation	Comments
1	Continue to enforce existing regulations that structly limit the placement of new structures and fill material within the Little Harpeth River floodplain and associated tributaries so as to minimize the flood damage potential during a major storm event.	XX	XX			Brentwood Codes and Public Works Departments routinely enforce local floodplain regulations that limit development in the floodplain.	Guiding federal agency FEMA has reviewed and approved the City of Brentwood approach to floodplain management in all our watersheds.
2	Adopt and enforce all new regulations and policies formulated by the Federal Emergency Management Agency (FEMA) that allow residents and property owners in the floodplain to continue to participate in the subsidized federal flood insurance program.	XX	XX			The City's entire floodplain management ordinance was revised and updated by ordinance effective 2006.	Brentwood's standards for floodplain management meet, and in certain cases exceed, the floodplain protections mandated by guiding federal agency FEMA.
3	Establish close working relationships with the state agency responsible for management of water quality, the Tennessee Department of Environment and Conservation. Educate the public on who to contact in state government in the enforcement of water quality regulations.	XX	XX			Currently working under an agreed order with TDEC to address needed sewer upgrades in the Little Harpeth River Drainage Basin to reduce stormwater infiltration and overflows into the river.	Ongoing relationship. City provides periodic progress reports to the state agency, as well as the public on mission and objectives.

Brentwood 2020 Plan Update							
Updated Goals and Objectives							
1.A.2 Maintain and enhance stream corridors as scenic and passive recreational areas.							
	Action Step	Complete	Ongoing or in Progress	Not Started But Still Planned	No Longer Relevant	Examples of Implementation	Comments
1	Continue to look for opportunities for land conservation and acquisition of land for passive parks near stream corridors.	XX	XX			Corridor park continues to expand to access land to the south of the current park boundaries.	Approximately 18 acres was acquired from members of the Adams family in 2002 in conjunction with the approval of the Parkside Downs subdivision.
1.A.3 Maintain and enhance stream corridors as pathways for linking activity areas and the community overall.							
1	Provide for a continuation of the existing bike trail on the Little Harpeth River Corridor Park as adjoining land is acquired or obtained through land dedications	XX	XX			With the extension of the Little Harpeth Corridor Park, City has extended the trail system southward to Ravenwood High School.	Southerly extension of trail along Wilson Pike to Split Log Rd will connect with new path along that road to be completed in 2008.
2	As a part of any new development abutting the proposed Little Harpeth River Corridor Park, ensure a sufficient number of pedestrian bike trail access points to reach the park from and through the new development.	XX	XX			Multiple access points were incorporated within the design of Montclair subdivision, affording excellent access to the trail system.	Ensure that possible future development of the Smith and/or Turner properties are well integrated with the pedestrian bike trail.
I.B Lands with Restrictive Topography and Soil Objectives							
I.B.1 Further limit development from areas with unstable soil conditions and steep terrain.							
1	Except for locations where subdivision development has been previously approved by the City, amend the subdivision regulations to minimize any land disturbance on hillside areas with slopes greater than 15 percent.		XX			New hillside lot development standards were instituted in 2007 to address a range of technical issues, elevating the site development standards in the OSRD zoning district.	Staff administers a policy of minimizing land disturbance for upland areas when counseling applicants on related development proposals. Generally, the OSRD development mode is recommended on larger tracts fronting arterial streets and with steep topography or floodplain
2	Encourage the preservation of hillsides with slopes greater than 15% as permanent open space by rezoning such areas to Open Space Residential Development (OSRD). Such rezoning should occur concurrently with submission of a proposed development plan for the property		XX			Staff provides ongoing guidance to developers to adopt the OSRD development type so as to preserve significant hillside open space; e.g., Hidden Creek Subd.	The OSRD development mode works concurrently with the hillside protection overlay district to effectively preserve the hillsides and upland areas.

Brentwood 2020 Plan Update							
Updated Goals and Objectives							
I.C Scenic Vistas, Hilltops and Corridor Objectives							
I.C.1 Conserve and protect hilltops in maintaining their scenic value as natural areas.							
	Action Step	Complete	Ongoing or in Progress	Not Started But Still Planned	No Longer Relevant	Examples of Implementation	Comments
1	On hillside or hilltop areas where OSRD development or rezoning is not possible, identify and prioritize highly visible tracts that are worthy of preservation. Acquire scenic easements or property to pressure such tracts from development based on the availability of public funding. In locations where the acquisitions of hilltops is not feasible or practical, amend the zoning ordinance to include requirements for natural screening of new hilltop development.	XX	XX			Adopted a new HP Hillside Protection Overlay District in 2007 which sets standards for new development above 850-foot elevation (minimum three acre lots-limitations on disturbance of terrain). Modification of existing homes in HP Overlay also employs the new standards to the greatest extent feasible.	Code provisions require scenic easements for undisturbed open space in all new subdivisions. Such open space shall remain in a natural state in perpetuity. Existing subdivisions may also grant scenic easements for natural areas, with City approval. A number of scenic easements have been incorporated within new subdivisions.
I.C.2 Conserve and protect road corridors in maintaining their scenic value as natural areas, farmlands and open space.							
1	Maintain the AR Agricultural/Residential Estate zoning district classification with minimum 3 acre lots and 175 foot front setbacks for all development along Franklin Road.	XX	XX			AR zoning is maintained by ongoing policy, however, certain SI rezonings have been approved which preserves a similar scale of development.	In lieu of maintaining AR, can require a 150' buffer from right-of-way if rezoned to SI.
2	To maintain an open, undeveloped character along the other arterial streets of the City, encourage OSRD zoning with 150-foot wide linear buffer strips with sufficient landscaping and berms to screen the new subdivision from direct view of the abutting property owners and traveling public	XX	XX			Staff encourages residential developers to implement OSRD zoning along arterial roadways so as to establish required landscape buffers.	

Brentwood 2020 Plan Update							
Updated Goals and Objectives							
I.C.3 Conserve and protect historically and culturally significant areas in maintaining their scenic values.							
	Action Step	Complete	Ongoing or in Progress	Not Started But Still Planned	No Longer Relevant	Examples of Implementation	Comments
1	Continue to utilize the mechanisms within the zoning ordinance to protect the City's historic and cultural resources that may be affected by ongoing development.		XX			Historic features on proposed development sites are identified and evaluated on an ongoing basis.	Staff recommends application of preservation mechanisms in the code wherever appropriate for development proposals.
I.C.4 Encourage the use of landscaped boulevards in creating more scenic road corridors.							
1	Encourage the Tennessee Department of Transportation to improve state highways in and near Brentwood as boulevards with grass medians incorporated into the design in those locations where the additional right-of-way can be acquired or dedicated cost effectively and the improvement does not adversely impact adjacent residential dwellings.	XX	XX			The objective has been achieved for South Wilson Pike at Inglehame Farms, providing an enhanced southern gateway to the city.	Problems have been encountered in not having sufficient right-of-way to split the roadway with medians. When possible medians are added to roadway design.
2	When improvements are proposed for arterial roads, encourage as a part of the development approval process the construction of landscaped boulevards with underground utilities.	XX	XX			Ongoing policy encouraged by staff -- e.g. Wilson Pike.	All new roadways are constructed with underground utilities.
I.C.5 Preserve Visual Character of the Cal Turner Property							
1	Consider options for public acquisition of the Cal Turner property, should the land become available for sale.						Staff will continually monitor land availability for future examination of the public acquisition option.
2	If the Cal Turner Property is developed, encourage a site plan that preserves the current visual character to the greatest extent possible and allows for extension of the River/Bikeway from Tower Park to Murray Lane and Franklin Road.						Any future development of the Turner property requiring rezoning will be guided to preserve the pastoral character of the site to the greatest extent feasible. Floodplain areas will be planned accordingly.

Brentwood 2020 Plan Update							
Updated Goals and Objectives							
I.D Natural Areas with Major Vegetation and Farmlands Objectives							
I.D.1 Conserve and protect natural areas with major vegetation, particularly indigenous vegetation, for reduction of stormwater run-off, modification of climate and improvement of air quality.							
	Action Step	Complete	Ongoing or in Progress	Not Started But Still Planned	No Longer Relevant	Examples of Implementation	Comments
1	Over and beyond steep hillsides, floodplains and culturally significant areas, establish criteria and identify and prioritize other natural areas in the community worthy of permanent preservation.	XX	XX			Staff requires an archeological study for new development to ensure protection of valued historic resources; no development is allowed in the FEMA designated floodway.	Open space reserves within OSRD residential developments are protected through the application of scenic easements that maintain the natural character of forested areas. New stormwater management regulations encourage incorporation of natural drainage features into protected open space.
2	Encourage any future development of such tracts under OSRD zoning with the significant natural areas preserved within the permanent open space in development.	XX	XX			Hilltop areas within the new Azalea Park and Traditions developments were preserved in open space, using OSRD conservation design methods.	Natural areas within OSRD open space are further protected via application of perpetual scenic easement overlays, prohibiting clear cutting of existing forest.

Brentwood 2020 Plan Update							
Updated Goals and Objectives							
I.E. Passive Parks Objectives							
I.E.1 Provide additional passive parks with garden, pedestrian and sitting provisions.9							
	Action Step	Complete	Ongoing or in Progress	Not Started But Still Planned	No Longer Relevant	Examples of Implementation	Comments
1	Publicly acquire or obtain through dedication sufficient land (approximately 20 acres for each tract) to permit the construction of additional passive parks. Such parks should have some limited athletic features such as outdoor basketball goals, sand volleyball court and/or turf areas sufficient for practice and pickup soccer/baseball. However, no formal athletic programs or field lighting should occur in these parks. Targeted locations for the new parks include 1) the southwest area of the City bordered by Franklin Road, Concord Road, I-65 and Moores Lane; 2) the northeast area bordered by Concord Road, the CSX Railroad/I-65, northern city limits and Edmondson Pike; and 3) the Split Log Road- Pleasant Hill area.	XX	XX			Land for Primm Park, including historic Boiling Springs Academy, was acquired in 2003. Owl Creek Park site (21+ acres) was acquired and recently completed. The PLC development in Maryland Farms will include 24 acres dedicated to the City for a passive park to buffer the Maryland Farms business park from the Meadowlake subdivision.	The planning for passive parks incorporates citizen comments gathered during formal public meetings to consider the suggestions and concerns of nearby residents (example, Owl Creek Park planning process).
I.E.2 Provide additional passive parks in association with activity centers and public spaces.							
1	Where feasible, incorporate passive park/plaza areas within the design of any future public/civic buildings and facilities.		XX				No new civic buildings currently being planned.
I.F Active Parks Objectives							
I.F.1 Provide additional active parks at the community-scale level.							
1	Continue to look for cost effective opportunities to add active parks when acceptable sloped acreage in the range of 30-50 acres is identified.		XX				The City will continue to examine cost effective options for new active parks in underserved areas.

Brentwood 2020 Plan Update							
Updated Goals and Objectives							
GOAL NO. II: RETIREMENT PROVISIONS							
As part of its vision to include alternative retirement opportunities, Brentwood's goal for the year 2020 is to assure adequate provisions for retirement-age persons including alternate housing for all stages, services and activities.							
II.A Individual Retirement Housing Objectives							
II.A1 Explore Options for Individual Retirement Housing Options							
	Action Step	Complete	Ongoing or in Progress	Not Started But Still Planned	No Longer Relevant	Examples of Implementation	Comments
1	Evaluate possible options for providing additional single-family retirement housing alternatives in a manner that does not compromise the legal and infrastructure foundation of the City's existing low-density residential development pattern. Prepare recommendations for consideration by the City Commission and Planning Commission.	XX				OSRD-IP allows for smaller 6,000 square foot lots and places limits on some housing sizes to 2,500 square feet.	OSRD-IP regulations, adopted in 2003, provides for 6,000 square foot lots for detached units and 2,880 square foot lots for town homes. Some homes are limited to a maximum of 2,500 square feet in heated space.
II.B Transportation Services for Retirement Facilities Objectives							
II.B.1 Encourage transportation services by retirement facilities that link retirement housing locations with essential services.							
1	As part of the approval process for any additional retirement/assisted care development, require a transportation program be established and operated that will provide residents a way to reach essential services such as medical, recreation, library, grocery stores, etc without use of personal vehicles.		XX			Applications for future retirement/assisted care developments shall provide a plan for a transportation program to address basic resident needs to reach essential services.	Responsibility of the developer to provide this type of service.

Brentwood 2020 Plan Update							
Updated Goals and Objectives							
GOAL NO. III: COMMERCIAL PROVISIONS							
As part of its vision to create a balance of residential and non-residential land uses, Brentwood's goal for 2020 is to assure adequate commercial activities in providing additional tax base, serving areas with unmet needs, reducing trips associated with conveyance activities and maintaining the viability of existing activities.							
III.A Existing Commercial Objectives							
III.A.1 Redevelop existing commercial centers where they are underutilized.							
	Action Step	Complete	Ongoing or in Progress	Not Started But Still Planned	No Longer Relevant	Examples of Implementation	Comments
1	Encourage/support private development that is directed toward the acquisition and/or assemblage of existing commercial properties for redevelopment, especially projects that enhance the tax base of the city. Facilitate necessary infrastructure improvements.		XX			City has completed major infrastructure improvements within Town Center, providing an alternative roadway link across the railroad gulch that formerly divided the district.	City has assisted the Town Center redevelopment through facilitation of a major parking study and planning document.
2	Encourage private property owners to improve and enhance the desirability and attractiveness of existing facilities.		XX			Recent Planning Commission approvals in Town Center included mixed use facility on Harpeth Drive.	City maintains code enforcement vigilance in redeveloping areas to enhance desirability of properties.
III.A.2 Link existing commercial tracts with any future regional transit system improvements to facilitate access for commuters.							
1	Continue to install sidewalks to provide safe and efficient pedestrian travel between future transit stations and within adjacent/nearby retail and employment centers - Maryland Farms, Synergy Office Center, Brentwood Place, Overlook Park, Town Center, Moores Lane/Cool Springs retail area, etc.			XX			Though transit stations are probably a distant issue, city codes and subdivision regulations already require sidewalk installations in areas that may host such facilities in the future.
2	In locations where walking is not practical from a transit station, evaluate the feasibility of establishing shuttle transportation services between any future transit stations and those retail and office center locations.			XX			Will be considered when relevant.

Brentwood 2020 Plan Update							
Updated Goals and Objectives							
III.B Office Center Support Services Objectives							
III.B.1 To help reduce peak traffic congestion at lunch time, encourage support Retail/Restaurant uses within office buildings.							
	Action Step	Complete	Ongoing or in Progress	Not Started But Still Planned	No Longer Relevant	Examples of Implementation	Comments
1	Explore amendments to the zoning ordinance to allow for targeted retail and food services within office buildings with public access being internal within the building.	XX	XX			Completed nationwide research on related approaches to accessory uses in office districts. Formulated amendment to zoning code for local application.	Ordinance received strong support from both City Commission and Planning Commission as a means to help reduce peak hour traffic volumes and provide greater support services to the office community.
2	Work with property owners and managers to formulate an acceptable plan to identify appropriate retail uses and other criteria to encourage and control such activity within office buildings.					Provided draft proposal to affected property owners and managers for comment prior to moving on adoption process.	Will continue to work with the office management community during early implementation should further adjustments in the code be needed.
III.C Redevelopment of Town Center Objectives							
III.C.1 Continue to take proactive measures to encourage and facilitate economic activity and redevelopment within the area by the private sector.							
1	Encourage a marketing campaign and creation of a merchants association to promote activity by existing businesses in the Town Center.			XX		The City has assisted the Chamber in formulating a promotional brochure for Town Center.	The City will help or encourage any future efforts to create an association of Town Center merchants.
2	Work with interested property owners and others to encourage mixed use redevelopment within the Town Center in accordance with design standards in the zoning ordinance and pattern book.		XX			City staff and Planning Commission is working with existing properties to facilitate redevelopment and upgrades of existing facilities.	Redevelopment is dependent of private property owners to move forward with projects.
3	Undertake the constitution of public parking facilities when determined to be essential to the success of business activity in the area and can be built and operated by the City in a financially sound manner		XX			Town Center Way built by City to connect district across railroad gulch. On Pewitt Drive, the City is acquiring public ROW to facilitate upgradt of this substandard access road. Similar efforts to upgrade infrastructure for water/sewer.	The City has completed a formal study on the construction of a parking garage in this district to encourage redevelopment and investment within the area.

Brentwood 2020 Plan Update							
Updated Goals and Objectives							
GOAL NO. IV: MOBILITY PROVISIONS							
<p>As part of its vision to enhance accessibility both locally and interurban, Brentwood's goal for the year 2020 is to assure a more mobile community in conveniently and safely linking people with home, employment, essential services and recreation. A further goal is to assure mobility provisions that are sensitive to the environment and neighborhood character of Brentwood, integrate land use and promote economic activity.</p> <p>It will be increasingly difficult for the City and the entire region to address transportation and mobility demands. Traffic volumes will continue to increase but it will be increasingly difficult to build new roads or widen existing roads. Significant volumes of trips handled by public transportation is a remote prospect due to land use patterns. Increasing emphasis will be needed on non-traditional transportation alternatives, such as bicycle/pedestrian movements, ride-sharing, Transportation Demand Management (including encouraging off-peak travel), access management, and traffic management.</p>							
IV.A Community Access/Traffic Circulation Objectives							
IV.A.1 Provide arterial roadway improvements that address safety and capacity issues that are sensitive in design to adjoining residents and neighborhoods. Include separated bikeways in the project where feasible.							
	Action Step	Complete	Ongoing or in Progress	Not Started But Still Planned	No Longer Relevant	Examples of Implementation	Comments
1	<p>The following arterial roadways have safety/design deficiencies and in some cases, capacity issues and are recommended for improvement. The actual design for the road including the number of lanes will be determined at the time the project is initiated. Some projects are located on state highways and will require TDOT funding and design approval.</p> <p>--Concord Rd, from Edmondson Pike to Nolensville Rd</p> <p>--Concord Rd, from Jones Pkwy to Arrowhead Dr</p> <p>--Franklin Rd, from Concord Rd to Moores Lane</p> <p>--Split Log Rd, from Wilson Pike to Sunset Rd</p> <p>--Edmondson Pike, from Smithson Lane to City limits</p> <p>--Wilson Pike, from Church St to Concord Rd</p> <p>--Crockett Rd, from Concord Rd to Wilson Pike</p> <p>--Sunset Rd, from Concord Rd to Waller Rd</p> <p>--Waller Rd, from Concord Rd to Sunset Rd</p>		XX			<p><u>Crockett Road</u>: intersection with Concord Road will be improved in current project, and no other improvements planned. <u>Moores Lane</u>: improvement projects completed. <u>Sunset Road</u> : extended and upgraded in conjunction with recent development of the area. <u>Edmondson Pike</u> : improvements under design with ROW acquisition planned for fall 2008, construction 2009.</p>	<p><u>Franklin Road</u>: major upgrade planned from Concord Rd. to Moore's Lane subject to TDOT funding of construction. <u>Wilson Pike</u>: improvements to Old Smyrna Rd intersection planned for 2008. <u>Murray Lane</u>: joint venture project with Williamson County, pending funding commitment by county. <u>Concord Road</u>: improvements underway from Edmondson Pike to Nolensville Road Phase 1 (Edmondson to Sunset) - design complete, ROW acquisition projected in 2009, construction expected late 2009 to early 2010; Phase 2 (Sunset to Nolensville) -subject to state funding approval; Jones Pkwy to Arrowhead-federal funding for 80% costs secured; state has yet to commit on 20% share. <u>Split Log Road</u>: Phase 1 improvements Wilson Pk to Ragsdale Rd to be completed summer 2008; Phase 2 improvements east to city limits under design, ROW acquisition in 2009 with construction to begin thereafter.</p>

Brentwood 2020 Plan Update							
Updated Goals and Objectives							
	Action Step	Complete	Ongoing or in Progress	Not Started But Still Planned	No Longer Relevant	Examples of Implementation	Comments
	(cont from pg 10)						
2	With the completion of the new I-65 McEwen Drive interchange, encourage and facilitate improvements/extension west to Wilson Pike and beyond to connect to Clovercroft Road near Pleasant Hill Road.					Recent development approvals for the Azalea Park and Traditions subdivisions included corridor planning for McEwen Drive east of Wilson Pike.	Master plan extension of McEwen Drive east of Wilson Pike to Pleasant Hill Rd currently under review.

Brentwood 2020 Plan Update							
Updated Goals and Objectives							
IV.B Neighborhood Access Objectives							
IV.B.1 Require developers to construct collector roads to allow for safe and multiple travel routes between and in/out of neighborhoods.							
	Action Step	Complete	Ongoing or in Progress	Not Started But Still Planned	No Longer Relevant	Examples of Implementation	Comments
1	Place a high priority on the completion of the following collector roadways as shown in the Major Thoroughfare Plan with improvements timed with development in the area. --Jones Parkway, between the Brentmeade and Annandale subdivisions --Green Hill Boulevard, from the Chenoweth subdivision to Old Smyrna Road --Sunset Road, from Concord Road to Edmondson Pike --Arrowhead Drive extension, south of Crockett Road to Raintree Parkway via Autumn Place		XX			Sunset road extension is virtually complete, excepting the portion through the Levine Tract; completion will be development driven. Carriage Hills drive is connected northward through Montclair to Moores Lane. Several other projects are under construction or planned for construction.	Other identified roadway improvements will be development driven in the future.
IV.B.2 Provide roadway connections to access future residential developments							
1	When new subdivisions are proposed and approved, the City should continue to ensure that future roadway connections are provided within the layout to adjacent undeveloped tracts zoned for residential development.		XX			Interconnectivity policy has been applied to new developments in the Split Log Road corridor, namely Traditions and Azalea Park.	This public safety objective has been adopted as an on-going policy of the Planning Commission during consideration of development proposals.
IV.B.3 Where feasible, provide roadway connections between existing and future residential developments where capacity permits.							
1	Temporary dead-end roadways within existing subdivisions should be connected to new adjacent residential subdivisions as development occurs. The roadway network in the new subdivision should be designed with traffic calming features to minimize cut-through traffic. The city should maintain official signs advising current and future residents of the temporary dead-end status of the road.		XX			The Traditions development was designed to connect to existing Ingleham Farms subdivision. The roadway connection at Charity Drive will incorporate traffic calming features to help minimize cut-through traffic.	The codes section conducts regular surveys to ensure continued placement of official signs advising current and future residents of the temporary nature of listed dead-ends. Signs advise of possible future extension of such streets into neighboring properties as they develop.

Brentwood 2020 Plan Update							
Updated Goals and Objectives							
IV.C Pedestrian and Bicycle Objectives							
IV.C.1 Provide pedestrian and bicycle pathways within future residential developments, as well as connecting existing residential areas where such facilities are not already provided.							
	Action Step	Complete	Ongoing or in Progress	Not Started But Still Planned	No Longer Relevant	Examples of Implementation	Comments
1	Encourage the installation of seperated bikeways/walkways within arterial road improvements.		XX			Separated bikeway/walkway improvements are included in new roadway improvement designs for Concord Rd, Split Log Rd, and Franklin Rd south.	Working closely with TDOT to ensure that such pathway improvements are incorporated within all new state highway design improvements.
2	Ensure a safe and convenient system for pedestrian and bicycle movement in new residential developments. Require sidewalks in all newly approved subdivisions. Where possible, provide pedestrian and bicycle pathways to connect existing residential neighborhoods with other neighborhoods.	XX	XX			Recent pathway connections: Preserve at Concord to Chenoweth through Thorndale; Annandale to Meadowlawn neighborhood; and Inglehame to Traditions via Sydney and Greypointe.	Code now requires installation of sidewalks in all new neighborhoods, excepting locations where steep grades create unsafe situations.
3	When seperated bikeways are not as feasible as part of an arterial road improvement project, wide shoulders or wide outside curb lanes should be incorporated into the design for safer pedestrian movement.	XX	XX				
4	In locations where dedicated bicycle lanes or separate bicycle paths are not feasible or practical, sidewalks should be provided along arterial and collector roadways that are built.		XX			Subdivision regulations amended to require sidewalks on all streets. Specifically required on arterial/collectors.	Planning Commission may call for sidewalks or bikepaths in any location deemed necessary when reviewing new development.

Brentwood 2020 Plan Update							
Updated Goals and Objectives							
IV.C.2 Provide pedestrian and bicycle connections between residential areas and special generators such as parks, recreational areas and schools.							
	Action Step	Complete	Ongoing or in Progress	Not Started But Still Planned	No Longer Relevant	Examples of Implementation	Comments
1	As part of any new development abutting future areas that can be incorporated into the Little Harpeth River Corridor Park, ensure a sufficient number of pedestrian/bike trail access points to reach the park from and through the new development.	XX	XX			Corridor park has established connections at Alamo Road, Wikle Road, Parker Place, and Hallbrook. Montclair development has a bikeway that will become part of the master corridor system.	Any future development of the Turner property will be strongly encouraged to extend the pedestrian/bike trail along the Little Harpeth River Corridor Park.
2	The location and design of new parks, recreation areas, and schools in Brentwood should incorporate pedestrian and bike path connections to as many adjacent neighborhoods as possible.		XX			River Park bike path has been extended to connect southward to Ravenwood High School.	Owl Creek Park connects to the adjoining Bridgeton Park and Chestnut Springs neighborhoods via a trail bridge over creek. Further extension of the River Park path to Split Log Rd will be completed in 2008.
IV.C.3 Where possible, pedestrians and bicycle paths should be physically separated from the roadway by a landscaped area.							
1	In accordance with accepted sidewalk and bikeway design criteria, separate pedestrian and bicycle pathways from main roadways by a minimum distance of five feet and add sidewalks along all arterials, wherever feasible		XX			This is an ongoing policy with new roadway construction. Example, Concord Road upgrade will incorporate a separated pathway from Edmondson Pk to Nolensville Rd.	

Brentwood 2020 Plan Update							
Updated Goals and Objectives							
IV.D Public Station Objectives							
IV.D.1 Provide access locations for future commuter-rail and bus transit services.							
	Action Step	Complete	Ongoing or in Progress	Not Started But Still Planned	No Longer Relevant	Examples of Implementation	Comments
1	Anticipate and plan for the construction of transit stations in the Town Center and the Moores Lane/Cool Springs Area.			XX			Long range project.
2	As a part of the site approval process for new development or redevelopment in the above locations, ensure that sufficient space is set aside for future rail and bus transfer stations.			XX			No rail station locations have been determined at this date.
3	Through the site plan approval process, ensure that adequate parking and vehicle access is provided to support the future transit stations.			XX			See comment above.
4	Provide safe and convenient pedestrian and bicycle access to all future transit stations.			XX			See comment above.
IV.D.2 In conjunction with future commuter-rail/bus transit facilities, encourage development and redevelopment of adjacent lands.							
1	If and when commuter rail/bus transit is extended to Brentwood, redevelopment of the Town Center area should be encouraged to provide a mix of retail, office and residential uses.		XX				This objective is being pursued independent of the extension of light rail; new C-4 Town Center redevelopment district.
IV.D.3 Encourage shuttle services between future commuter transit facilities and large-scale office and commercial developments.							
1	Evaluate the feasibility of establishing local shuttle transit services between any future transit stations and large-scale commercial and office center locations such as Maryland Farms, Brentwood Place, the Synergy Center, Town Center area, etc.			XX			Will be pursued at such time as transit stations are advanced.

Brentwood 2020 Plan Update							
Updated Goals and Objectives							
IV.E Trip Reduction Objectives							
IV.E.1 Provide more supporting retail uses within existing and future commercial developments.							
	Action Step	Complete	Ongoing or in Progress	Not Started But Still Planned	No Longer Relevant	Examples of Implementation	Comments
1	Encourage zoning amendmants that permit the development of restaurants and smaller scale support retail within office developments in order to reduce traffic demand at peak hours.		XX			Amendments to the zoning ordinance have been well received, and are moving toward adoption.	Proposals were advanced to the business community for input.
IV.E.2 Encourage ride-sharing and alternative transportation programs that help reduce the number of single-occupancy vehicles on Brentwood's arterial and collector roadways.							
1	Encourage trip reduction and peak traffic management strategies in cooperation with large institutional uses. In order to reduce traffic demand on Brentwood's roadways, the following Traffic Demand Management (TDM) strategies should be encouraged: --Increased ridesharing for work trips and school trips. --Increased telecommuting for businesses in Brentwood. --Increased flextime and staggered work hours for businesses in Brentwood. --Employer incentives to increase bicycle commuting such as lockers, shower facilities and bicycle racks.		XX			Staggered work hours are being pursued with the business community in Maryland Farms. A form of telecommuting is being accomplished through various home occupation permits. Also, mixed use provisions in the C-4 zone district will encourage combined commercial and residential uses.	
2	Efforts should be directed with the Williamson County Schools and other private educational institutions to make traffic management a high priority with the focus on identifying and implementing methods to reduce peak hour congestion including staggered schedules and expanded use of school buses.			XX			
3	Strategies should be formalized with large, institutional places of worship to manage peak flow traffic and access.		XX			Master traffic management plan approved for Brentwood Baptist and Fellowship Bible churches in the Concord Rd/Franklin Rd area.	Management plan will facilitate traffic flow in the Concord Road/Franklin Pike corridors.

Brentwood 2020 Plan Update							
Updated Goals and Objectives							
IV.F Technology Improvements							
IV.F.1 Maximize the use of technology in order to improve the efficiency of Brentwood'd transportation system.							
	Action Step	Complete	Ongoing or in Progress	Not Started But Still Planned	No Longer Relevant	Examples of Implementation	Comments
1	<p>Continue to expand and improve the use of technology to improve traffic flow, manage incidents, and reduce delays. Technological strategies include but are not limited to the following:</p> <p>--Use of Intelligent Transportation System (ITS) strategies such as improved traffic signal systems, improved traffic detection, variable message signs, and real time video monitoring to improve traffic flow and reduce delays.</p> <p>--Use of incident management techniques to minimize the traffic impacts and delays from accidents and to improve emergency response times.</p> <p>--Use of web pages and cable television to provide citizens up to date traffic reports and information.</p>	XX	XX			<p>The Traffic Operations Center is in operation with video feeds from intersection cameras. The system manages the traffic flow and monitor for signal synchronization. City website and public access television Channel 19 provide real time views of traffic situations at key intersections during peak commuting times.</p>	<p>Project to expand signal control network along Concord Road from Wilson Pike to Sunset Rd planned for 2010.</p>

Brentwood 2020 Plan Update							
Updated Goals and Objectives							
GOAL NO. V: RESIDENTIAL & SERVICE INSTITUTIONAL PROVISIONS							
As part of its vision to create a balance of residential and non-residential land uses, and to enhance educational opportunities, Brentwood's goal for the year 2020 is to assure the continuation of existing predominant residential types and densities in future residential areas other than for retirement districts. It is the further goal to assure adequate provisions for future service institutional uses.							
V.A Single-Family Residential Objectives							
V.A.1 Maintain average density of one or less dwelling unit per acre in future single-family residential provisions, exclusive of retirement-related continuum care residential.							
	Action Step	Complete	Ongoing or in Progress	Not Started But Still Planned	No Longer Relevant	Examples of Implementation	Comments
1	Maintain the current R-2 (Suburban Residential) and Open Space Residential Development (OSRD) zoning district standards in future residential areas with a maximum density of one dwelling unit per acre.	XX	XX				A range of related code provisions maintains the standard, and reflects ongoing city policy.
V.B Service Institutional Objectives							
V.B.1 Assure adequate provisions of future sites for educational and worship facilities of locations with access to designated arterial streets.							
1	Identify key locations within the City that are appropriate for the location of or clustering of educational and/or worship facilities. Locations should have direct access to an arterial street without having to travel through a residential area. Targeted sites should include properties that are considered less desirable for single-family residential development in the future.		XX			During recent years, rezoning approvals for worship facilities in the vicinity of Concord Road and Franklin Road have located one such cluster of SI development.	Successful master planning involving affected churches, the City, and TDOT addresses current and future traffic impacts associated with proposed and approved expansions of worship facilities in the vicinity of Concord Road and Franklin Road.
V.B.2 Coordinate with the Williamson County School Board the location of future school sites with future recreational provisions.							
1	Work with the School Board to identify and acquire future school sites in advance of population growth and development.		XX			City required donation of funds for the purchase of a school site to address significant population impacts from the Taramore development.	The City continues to work with the county school system in a cooperative effort to analyze related demographics while also identifying appropriate sites for new schools in Brentwood.
2	Where feasible, coordinate the acquisition of future school sites with the placement and location of future parks so as to encourage the cost effective use of facilities for the delivery of recreational programs and services.		XX			An example of such implementation can be found with Crockett Elementary and Woodland Middle Schools located adjacent to Crockett Park.	

Brentwood 2020 Plan Update							
Updated Goals and Objectives							
GOAL NO. VI: COMMUNITY IDENTITY PROVISIONS							
As part of its vision to enhance community identity, Brentwood's goal for th year 2020 is to enhance community identity involving entry, appearance, cultural/civic opportunities and safety.							
VI.A Gateways Objectives							
VI.A.1 Enhance the appearance of the City's primary and secondary gateways in creating unified entry corridors.							
	Action Step	Complete	Ongoing or in Progress	Not Started But Still Planned	No Longer Relevant	Examples of Implementation	Comments
1	<p>Protect and enhance the primary and secondary gateways into the city. The primary gateways include the following locations:</p> <ul style="list-style-type: none"> --Franklin Road from Old Hickory Blvd to Church Street --Franklin Road from Moores Lane to Holly Tree Gap --Moores Lane from Mallory Lane to Carothers Pkwy --Concord Road from Franklin Road to Wilson Pike --Wilson Pike from the southern city limits to Split Log Road --Concord Road from the eastern city limits to Bluff Road --McEwen Drive extension from Clovercroft Road to Pleasant Hill Road <p>The secondary gateways include the following locations:</p> <ul style="list-style-type: none"> --Murray Lane from Hillsboro Road to Beech Creek Road --Church Street East from the eastern city limits to Wilson Pike --Carothers Pkwy. from southern city limits to Moores Lane --Granny White Pike from northern city limits to Maryland Way --Sunset Road from Waller Road to Marcastle Lane --Edmondson Pike from northern city limits to In-A-Vale Drive --Sam Donald Road from the eastern city limits to Split Log Road 	XX	XX			<p>Landscaping improvement projects have been completed at all Interstate Highway access points to the City, as well as along Wilson Pike from the southern city limits to Split Log Road. Landscaped buffers will be required along the boundaries of church facilities lining Concord Road from Franklin Road to Interstate 65.</p>	

Brentwood 2020 Plan Update							
Updated Goals and Objectives							
	Action Step	Complete	Ongoing or in Progress	Not Started But Still Planned	No Longer Relevant	Examples of Implementation	Comments
2	Implement a common design element for primary and secondary gateways, along arterial streets and in the Town Center that clearly identifies being in the City of Brentwood. Design guidelines should be customized for each location and address the following elements: --Architectural entrance design --City limits and directional signs and street banners --Lighting --Landscaping/buffering/screening --Pedestrian and bicycle amenities --Street furniture (benches, receptacles, etc.) --Common logos		XX			Established design criteria for gateway signs. Primary gateway sign is located at Wilson Pike city limits, and now exploring other sites for primary signs. Secondary city limit signs are completed. New directional signage has been placed on major arterial roadways.	
3	Coordinate improvements in the Franklin Rd./Old Hickory Blvd. gateway with redevelopment of the Town Center area.	XX	XX			Development of Town Center is in progress; Town Center Way has been completed.	
4	Continue to maintain and improve the landscaping and overall appearance of the three Interstate 65 interchanges that provide access into Brentwood.					Have established design criteria and location for directional signs entering the City. Interstate highway interchanges are landscaped and maintained in an attractive manner.	

Brentwood 2020 Plan Update							
Updated Goals and Objectives							
VI.B Cultural & Civics Provisions Objectives							
VI.B.1 Designate the area immediately east of the Concord Road & I-65 interchange (the Library, YMCA, River Park, Martin Senior Center & Heritage Retirement Community) as the City's civic activity center.							
	Action Step	Complete	Ongoing or in Progress	Not Started But Still Planned	No Longer Relevant	Examples of Implementation	Comments
1	Determine appropriate mechanisms to effectively communicate to the public and visitors that the area is the civic activity center of Brentwood.		XX			The City has been actively involved in the planning and development of the Heritage Way corridor in the center of Brentwood. Tower Park has been completed, a City land donation was made for the Martin Senior Center, the Williamson County Indoor Sports Center has been completed, and a municipal tract has been reserved for possible public buildings.	Entrance signage at Heritage Way has been coordinated with various entities to establish a functional monument sign for the district.
VI.C Protective Services Objectives							
VI.C.1 Continue to evaluate the feasibility for provision of additional fire and police services for the City within the construction of future community facilities.							
1	In conjunction with efforts associated with the construction and renovation of City buildings and the location and placement of future schools and park sites, continue the placement of new or expanded public safety facilities within such buildings and/or property.		XX				Will address this objective as land development opportunities arise.

Brentwood 2020 Plan Update							
Updated Goals and Objectives							
GOAL NO. VII: GROWTH MANAGEMENT PROVISIONS							
As part of its collective vision, Brentwood's goal is to maintain and enhance its effective growth management system as the City approaches full build-out.							
VII.A Planning Objectives							
VII.A.1 Where feasible and consistent with fundamental land use policies of the City, encourage integration of development policies with adjoining governmental entities and with state government agencies.							
	Action Step	Complete	Ongoing or in Progress	Not Started But Still Planned	No Longer Relevant	Examples of Implementation	Comments
1	In locations abutting the boundary of another jurisdiction, continue to encourage the use of similar and compatible land use patterns and density standards in both jurisdictions.		XX			Has provided ongoing commentary to the City of Franklin, Metro Nashville, Town of Nolensville, and Williamson County on developments adjacent to Brentwood, establishing concerns prior to approval of plans.	City maintains inter-judisdictional review arrangements with Town of Nolensville on defined boundary area. Has secured success with Williamson County in the review of development plans affecting the future growth area of the City of Brentwood.
2	In locations abutting the boundary of another jurisdiction where the potential land uses and/or zoning districts in each jurisdiction are normally incompatible with each other, continue to encourage the use of physical screening and landscaping buffers sufficient to separate and protect the less intensive land use.		XX			Brentwood has required landscape buffering within recent projects completed on Carothers Pkwy adjacent to City of Franklin.	On-going policy that is incorporated within commentary on proposed abutting development in other jurisdictions.
3	Continue to encourage unified transportation improvements through coordination of long range planning with the surrounding jurisdictions Nashville-Davidson County, Franklin, Nolensville, Williamson County and the State of Tennessee.		XX			City of Brentwood is actively involved in MPO and RTA; 2020 Plan provisions take into account regional objectives.	

Brentwood 2020 Plan Update							
Updated Goals and Objectives							
VII.A.2 Initiate Zoning Ordinance Amendments to allow for improved oversight and review of major development proposals and site plan							
	Action Step	Complete	Ongoing or in Progress	Not Started But Still Planned	No Longer Relevant	Examples of Implementation	Comments
1	Seek authorization from the State of Tennessee to extend the statutory time allowed for plan review and approval of major development proposals beyond 30 days.	XX				Plan approval deadlines are now extended to 35 days from initial consideration at a public meeting via new state law prompted by City.	Formally, the deadline was thirty days from formal application date, forcing an immediate decision. Board now has 35 extra days to consider complex projects.
2	Expand Planning Commission oversight of design in OSRD-IP development through review and approval of building elevations for attached residential drawings.	XX				Code changes now require Planning Commission approval of elevation design for attached residences.	
VII.B Land Protection Objectives							
VII.B.1 Enhance protection of hillside, flood-prone and historical areas involving public & private management control in addition to current zoning provisions.							
1	Encourage private trust acquisition and leasing of important sites. Continue to utilize the mechanism of historic preservation easements in protection designated historic and cultural sites within new development.		XX			This historic preservation easement mechanism was used to protect the Fly House within the Cross Pointe Subdivision, as well as historic stone wall at Borgata.	Land owners who want to preserve their land in this manner are referred to the Tennessee Land Trust. Staff is well acquainted with related options for counseling.
2	Encourage preservation as permanent open space by rezoning such areas to Open Space Residential Development (OSRD).		XX			Recent examples of such development include Hidden Creek on Pinkerton Road, as well as historical preservation of Sayers Mansion at Taramore.	Staff supports and encourages this policy when counseling applicants on related development proposals.
3	Consider the creation of an advisory board to the City Commission to promote the identification, preservation, dedication, acquisition, and use of additional public and private open space for Brentwood in a cost effective manner.			XX			

Brentwood 2020 Plan Update							
Updated Goals and Objectives							
VII.B.2 Initiate zoning ordinance amendment to further retrain development in areas with steep slopes and to address the appropriate scale of single family houses to lot sizes.							
	Action Step	Complete	Ongoing or in Progress	Not Started But Still Planned	No Longer Relevant	Examples of Implementation	Comments
1	Analyze and implement new technical standards for residential housing in all zoning districts in areas with steep slopes in order to lower the permitted intensity of land use and increase screening to minimize visual impacts to the community.	XX				Newly instituted hillside lot development standards and hillside protection overlay district work together to reduce density and increase screening on City hillsides.	A range of technical standards were packaged and adopted, reducing the physical and aesthetic impact of new development particularly on the most visible hillsides throughout the City.
2	Analyze and implement additional limitations on the approval of lots in areas with steep slopes to further minimize excessive land disturbance through restrictions and limitations on cut and fill requirements and requirements for increasing visual screening.	XX				New technical standards limiting height of retaining walls effectively minimize land disturbance. New standards for lot green space and landscape screening on hillsides further objectives.	New homes within the hillside protection overlay district will be considered by the Planning Commission on a case by case basis to ensure structural design/land-scaping that blends with the existing terrain ensuring low impacts.
3	Adopt new technical development standards for OSRD developments that establish a more appropriate standard relating to the scale of house size to lot size via larger sized lots, building envelopes, setbacks, etc.	XX				New technical standards were adopted for transitional OSRD lots increase minimum lot size, lot width, and building setbacks	The adopted standards reduce the physical impact of new structures on building sites in the upland areas.
VII.C Community Involvement/Monitoring Objectives							
VII.C.1 Provide review of Comprehensive Plan/Goals & Objectives progress in assuring their implementation.							
1	Implement a formal mechanism for a status report to the public on the implementation of the Goals and Objectives at least every two years. The report should summarize accomplishments to date and identify the areas of focus during the next two years based on the direction of the City Commission.		XX			The report on 2020 Plan implementation is proposed for release at the beginning of each fiscal year (July). This schedule allows completion of work plan items that relate to the 2020 Plan.	As part of the 2006 update of the 2020 Plan, nationally recognized planning consultant Clarion Assoc has produced this matrix format for the ongoing update of the plan and its implementation progress.
2	Undertake a major update of the Brentwood 2020 Plan in the year 2012 with the focus on future priorities of the City as the community reaches full build-out. Continue to use the citizen survey method to receive public input in the formulation of the new plan.			XX			The anticipated 2012 rewrite of the comprehensive plan was based on an accelerated build-out in the community. The recent economic downturn will likely delay buildout and the timing for this program.

Brentwood 2020 Plan Update							
Updated Goals and Objectives							
VII.D Annexation Objectives							
VII.D.1 In territory adjoining the City where urban growth is expected, pursue a systematic and cost-effective program of annexation.							
	Action Step	Complete	Ongoing or in Progress	Not Started But Still Planned	No Longer Relevant	Examples of Implementation	Comments
1	Continue to proceed with annexations in the City's urban growth area in an orderly, systematic manner and provide urban services to new residents and property owners within the timetable specified in the approved plan of services. Proactively annex property when new development proposals are identified to ensure the land use complies with the City's zoning ordinance and subdivision regulations.	XX	XX			City has annexed substantial tracts particularly on the eastern edge of Brentwood during the past five years; service delivery plans have been adopted for each successive annexation.	
VII.E Infrastructure Objectives							
VII.E.1 Assure the adequate provision of a long-term water source to meet the community's growth and need.							
1	Project future water demands and obtain a long-term commitment from Harpeth Valley Utility District and other providers for purchasing a dependable and adequate supply of water to meet the long-term needs of a growing residential and commercial customer base.	XX	XX			Completing a master plan update on the system hydraulic model. The objective is to provide increased water volumes in the system through upgrades to existing connections and/or through alternate providers.	City has been fortunate in securing a long term commitment for provision of water to customers at a rate that will even satisfy summer irrigation demands. Alternative approaches to expand capacity from suppliers by 3 million gallons per day are under review.
2	Construct new water mains and tanks as may be needed to meet the demands for a reliable source of potable water and for adequate fire protection.	XX	XX			Split Log Rd water tank complete and servicing area with 2.5 million gallons; no new water tanks projected.	Water tank construction has been ongoing during the past decade, addressing demands in key growth areas.
3	Maintain the existing water system in good working order through a systematic preventative maintenance program.	XX	XX			On-going annual and capital improvements budgeting addresses this vital need.	Leak detection and line replacement program being pursued through city water system.

Brentwood 2020 Plan Update							
Updated Goals and Objectives							
VII.E.2 Assure the adequate provision of wastewater treatment facilities to meet the community's growth and need.							
	Action Step	Complete	Ongoing or in Progress	Not Started But Still Planned	No Longer Relevant	Examples of Implementation	Comments
1	Anticipate the future need and purchase sufficient and reliable long-term treatment capacity from Metro Nashville or other potential service providers to serve the requirements of a growing population and to protect the overall environment in Brentwood.		XX			Negotiations are in progress to revise and upgrade associated treatment contracts with Metro Nashville.	Exploring service contract with Harpeth Valley Utility District; also examining alternate wastewater strategies involving reclaimed water reuse systems.
2	Construct new sewer lines and pump stations as may be needed to meet demands for public sewer and to protect the environment.		XX			Rehabilitating large portions of existing sewer system by lining existing pipes and manholes.	On-going annual and capital improvements budgeting addresses this vital need. \$30 million committed to capital improvements over the next 7 years.
3	Maintain the existing sewer collection system in good working order through a systematic preventive maintenance program. Undertake cost efficient improvements that are needed to minimize the infiltration of storm water runoff into the collection system and to eliminate unnecessary by-passes during significant rain storm events.		XX			The preventive maintenance program is known as the CMOM Program (Capacity Management Operation & Maintenance). This is an EPA mandated preventive maintenance program.	Significant progress was made in developing new maintenance standards and instituting new on-going programs in the past year.

Brentwood 2020 Plan Update							
Updated Goals and Objectives							
VII.F Fiscal Objectives							
VII.F.1 Continue to maintain and protect the strong financial position for the City as reflected in the current bond rating.							
	Action Step	Complete	Ongoing or in Progress	Not Started But Still Planned	No Longer Relevant	Examples of Implementation	Comments
1	Maintain the City's bond rating from Moody's Investor's Service of AAA (of the equivalent rating should the rating system change).	XX	XX			In January 2000, the city's bond rating was raised by Moody's Investors Service to AAA, the highest rating. This rating was last reaffirmed in November 2007.	
2	Maintain sufficient reserves in the City's General Fund equivalent to at least 40% of the annual operating budget or approximately 5 months of expenditure obligations.	XX	XX			For FY 2007, the unreserved fund balance was \$18,511, 792 or 63% of FY 2008 budgeted operating general fund expenditures.	
3	Recognizing that it will be increasingly difficult to maintain a steady, unchanged property tax rate in the face of increasing demands for services, the need for additional facilities and infrastructure, and the limited land available for commercial tax base growth, emphasis should be placed on expanding non-traditional funding mechanisms. Options include more financial contribution requirements as part of new developments (such as impact fees), as well as cost-sharing with other entities (such as has occurred with the Williamson County school system and parks department for joint facility and field use). Higher fee structures for non-Brentwood participants in services should be implemented if it is cost effective to do so.	XX	XX			FY 2009 property tax rate of \$.49 per \$100 of assessed value is same effective tax rate for 18th year in a row.	
4	After consideration of other available revenue sources to the City, place a higher priority on increasing the local option sales tax by 1/2 cent over property tax increases to cover future revenue needs.					Increasing local option sales tax is the most significant alternative revenue source noted on list of opportunity revenues.	Increase to local sales tax by 1/2 cent would require approval by referendum.

BUDGET SUMMARIES

GOVERNMENTAL AND ENTERPRISE FUNDS REVENUES AND INCOME SOURCES

Revenues/Fund Sources

General Fund	Property Taxes Local Sales Taxes Other Local Taxes Hotel/Motel Taxes State Shared Revenues Permit Fees Fines & Other Charges Interest Earnings
State Street Aid Fund	State Shared Gasoline Taxes Interest Earnings
Public Works Projects Fund	Public Works Projects Fees Interest Earnings
Drug Fund	Drug Fines Interest Earnings
Debt Service Fund	General Fund Transfers Interest Earnings
Equipment Replacement Fund	General Fund Transfers Interest Earnings
Facilities Maintenance Fund	General Fund Transfers Interest Earnings
Adequate Facilities Tax Fund	Fee Transfer from Williamson County Interest Earnings
Post Employment Benefits Fund	General Fund Transfers Water and Sewer Fund Transfers Emergency Communications Dist. Transfers Interest Earnings

GOVERNMENTAL AND ENTERPRISE FUNDS REVENUES AND INCOME SOURCES

	<u>Revenues/Fund Sources</u>
Fuel Fund	General Fund Transfers Water and Sewer Fund Transfers Interest Earnings
Insurance Fund	General Fund Transfers Water and Sewer Fund Transfers Emergency Communications Dist. Transfers Employee Payroll Deductions for Dependent Health and Vision Insurance Coverage Stop Loss Reimbursement Interest Earnings
Capital Projects Fund	General Obligation Bond Proceeds PWP Fund Transfers General Fund Transfers Adequate Facilities Tax Fund Transfers State/County/Other Governments Private Sources Interest Earnings
Water and Sewer Fund	Water Sales and Sewer Charges Water and Sewer Tap Fees Fees for Special Services & Hydrant Rental Interest Earnings Revenue Bond Proceeds
Municipal Center Fund	General Fund Transfers Rental Income - Privately Used Space Interest Earnings
Emergency Communications District	911 Landline & Wireless Fees State ECD Transfers & Grants General Fund Transfers Interest Income

GOVERNMENTAL AND ENTERPRISE FUNDS EXPENDITURES AND USE OF FUNDS

Expenditures/Uses of Funds

General Fund	Departmental/Activity Programs Educational & Community Contributions Transfer to Municipal Center Fund Transfer to Debt Service Fund Transfer to Capital Projects Fund Transfer to Emergency Communications Dist. Transfer to Equipment Replacement Fund Transfer to Facilities Maintenance Fund Transfer to Post Employment Benefits Fund Transfer to Insurance Fund Transfer to Fuel Fund
State Street Aid Fund	Street Resurfacing/Maintenance
Public Works Projects Fund	Street Improvements via Transfer to Capital Projects Fund
Drug Fund	Drug Prevention Programs/Equipment
Debt Service Fund	General Obligation Debt Service
Equipment Replacement Fund	Heavy Equipment/Vehicles (over \$40,000) Police Vehicles/Technological Equipment
Facilities Maintenance Fund	Extraordinary Facility Repairs
Adequate Facilities Tax Fund	Public Facilities Transfer to Capital Projects Fund

GOVERNMENTAL AND ENTERPRISE FUNDS EXPENDITURES AND USE OF FUNDS

Expenditures/Uses of Funds

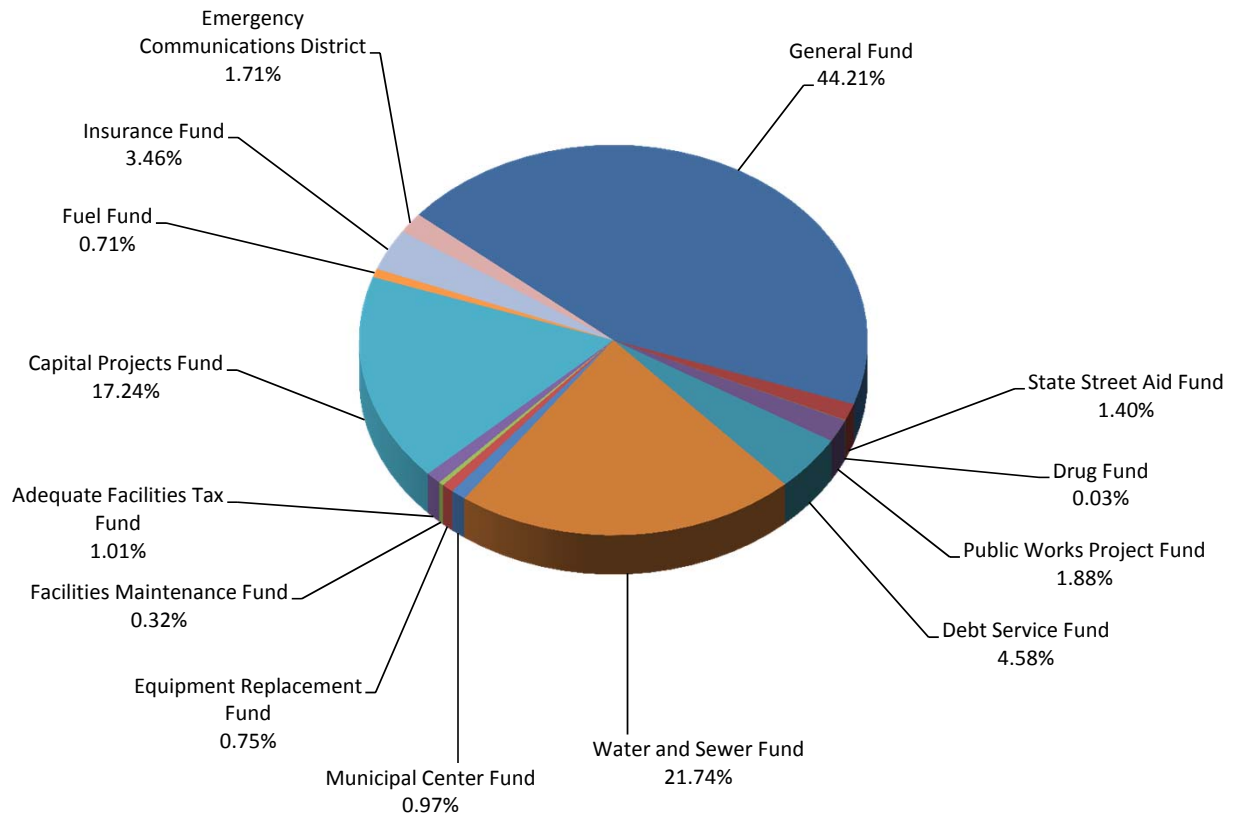
Post Employment Benefits Fund	Terminal Leave Payouts
Fuel Fund	Gasoline and Diesel Fuel Expenditures
Insurance Fund	Group Medical Claims HRA Claims Stop Loss Insurance Premiums Group Vision Insurance Premiums Health Plan Administration Fees Benefit Plan Consultant Fees Worker's Compensation Benefit Claims Worker's Compensation Premiums
Capital Projects Fund	Capital Projects
Water and Sewer Fund	Purchase of Water Wastewater Treatment Charges Departmental/Activity Programs Debt Service
Municipal Center Fund	Facility Operations and Maintenance
Emergency Communications District	Communication Services/Programs

BUDGET SUMMARY ALL FUNDS

			<u>Change</u>	
	<u>FY 2013</u>	<u>FY 2014</u>	<u>Dollars</u>	<u>Percentage</u>
<u>Expenditures and Other Uses:</u>				
General Fund	(a) \$ 31,817,765	\$ 32,845,610	\$ 1,027,845	3.2%
Equipment Replacement Fund	1,823,375	560,000	(1,263,375)	-69.3%
Facilities Maintenance Fund	250,000	235,000	(15,000)	-6.0%
State Street Aid Fund	1,040,000	1,040,000	-	0.0%
Public Works Project Fund	1,000,000	1,400,000	400,000	40.0%
Drug Fund	20,000	20,000	-	0.0%
Adequate Facilities Tax Fund	-	750,000	750,000	100.0%
Post Employment Benefits Fund	747,575	-	(747,575)	-100.0%
Fuel Fund	523,000	530,000	7,000	1.3%
Insurance Fund	2,440,800	2,562,000	121,200	5.0%
Debt Service Fund	3,357,925	3,403,395	45,470	1.4%
Capital Projects Fund	10,937,000	12,810,000	1,873,000	17.1%
Water and Sewer Fund	15,566,380	16,153,910	587,530	3.8%
Municipal Center Fund	742,500	719,100	(23,400)	-3.2%
Emergency Communications District	1,301,340	1,270,535	(30,805)	-2.4%
Subtotal Expenditures - All Funds and ECD	71,567,660	74,299,550	2,731,890	3.8%
Less: Interfund and ECD transfers	(11,138,100)	(11,498,145)	(360,045)	3.2%
TOTAL EXPENDITURES- ALL FUNDS (NET)	\$ 60,429,560	\$ 62,801,405	\$ 2,371,845	3.9%

(a) Does not include the proposed FY 2013 special year-end transfer of \$2,685,000 (\$1,935,000 surplus and \$750,000 fund balance) from the General Fund to the Capital Projects Fund (\$2,640,000) and Equipment Replacement Fund (\$45,000) to help pay for certain FY 2014 capital projects and equipment purchases.

FUND STRUCTURE FY 2014 Budget



Note: The above pie chart demonstrates the proportional relationship of FY 2014 expense budgeted for each Governmental and Enterprise Fund to the total FY 2014 budgeted expense for all funds.

**PROJECTED CHANGE IN FUND BALANCE
ALL GOVERNMENTAL FUNDS**

	Beginning Fund Balance (Estimated) July 1, 2013	Budgeted Revenues FY 2013-2014	Budgeted Expenditures FY 2013-2014	Ending Fund Balance (Projected) June 30, 2014
General Fund (Unassigned)	\$ 26,768,293	\$ 32,859,850	\$ 32,845,610	\$ 26,782,533
Equipment Replacement Fund	1,113,500	1,219,000	560,000	1,772,500
Facilities Maintenance Fund	1,468,860	203,000	235,000	1,436,860
State Street Aid Fund	280,680	951,000	1,040,000	191,680
Public Works Project Fund	1,942,650	504,000	1,400,000	1,046,650
Drug Fund	276,780	20,500	20,000	277,280
Adequate Facilities Tax Fund	1,224,900	453,000	750,000	927,900
Post Employment Benefits Fund	706,000	168,545	-	874,545
Fuel Fund	197,400	533,400	530,000	200,800
Insurance Fund (Includes Workers Comp Div)	1,744,220	2,786,345	2,562,000	1,968,565
Debt Service Fund	3,708,400	3,359,500	3,403,395	3,664,505
Capital Projects Fund	8,204,000	10,130,000	12,810,000	5,524,000
Totals	\$ 47,635,683	\$ 53,188,140	\$ 56,156,005	\$ 44,667,818
Total (Excluding Capital Projects Fund)	\$ 39,431,683	\$ 43,058,140	\$ 43,346,005	\$ 39,143,818

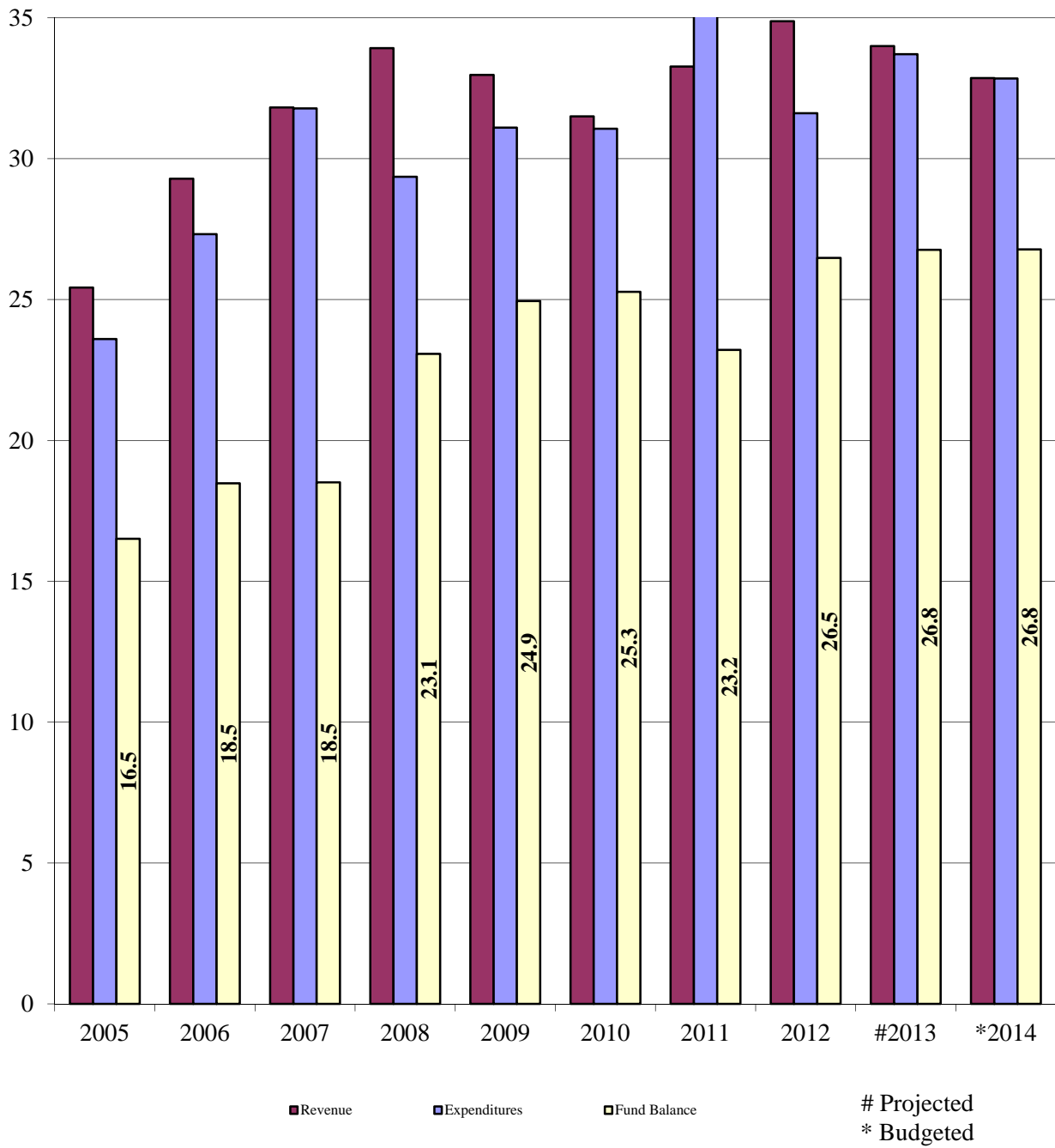
General Fund Budget (Unassigned Balance)

Year-To-Year Summary

	FY 2011-12 Actual	FY 2012-13 Projected	FY 2013-14 Budget
Revenues	\$ 34,880,907	\$ 33,995,600	\$ 32,859,850
Expenditures	29,926,995	31,022,800	32,845,610
Excess (Deficiency) of Revenues Over Expenditures	4,953,912	2,972,800	14,240
Fund Balance/Special Appropriation Transfers - to Capital Projects, Insurance, and Equipment Replacement Funds	(1,689,250)	(2,685,000)	
Beginning Fund Balance	23,215,831	26,480,493	26,768,293
Ending Fund Balance	<u>\$ 26,480,493</u>	<u>\$ 26,768,293</u>	<u>\$ 26,782,533</u>

GENERAL FUND
(Unassigned)

Millions

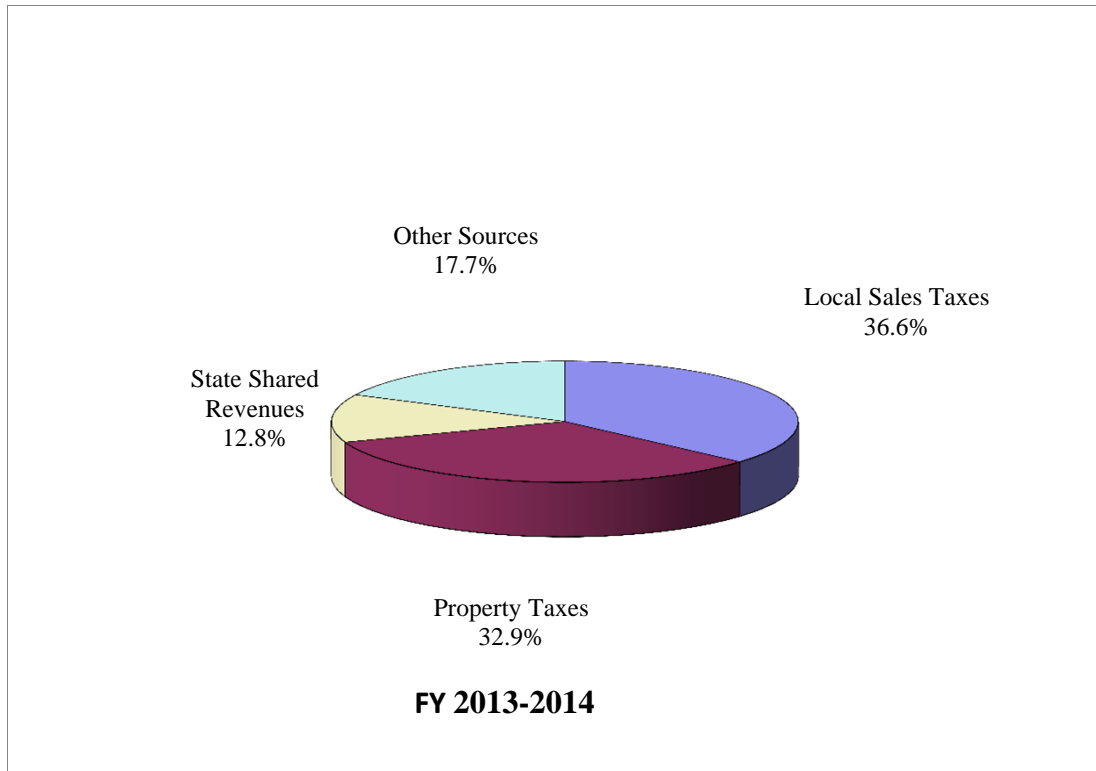


GENERAL FUND REVENUES

	FY 2011-12	FY 2012-13	FY 2012-13	FY 2013-14
	Actual	Budget	Actual	Budget
Taxes				
Local Sales Tax	\$ 12,005,650	\$ 11,190,000	\$ 12,762,673	\$ 12,015,000
Real and Personal Property Tax	10,462,151	10,340,000	10,482,202	10,450,000
Public Utility Property Tax	395,069	360,000	380,374	360,000
Business Taxes	1,210,940	1,275,000	1,488,905	1,275,000
Hotel/Motel Taxes	1,144,406	1,025,000	1,164,599	1,060,000
Other Taxes	1,754,719	1,570,000	1,813,170	1,640,000
Total Taxes	<u>26,972,935</u>	<u>25,760,000</u>	<u>28,091,923</u>	<u>26,800,000</u>
Licenses and Permits				
Building Permits	669,656	600,000	776,184	600,000
Other	184,859	129,700	224,377	129,700
Total Licenses and Permits	<u>854,515</u>	<u>729,700</u>	<u>1,000,561</u>	<u>729,700</u>
Fines and Fees	373,100	360,000	367,427	310,000
Charges for Services	369,013	311,600	344,521	335,600
Intergovernmental				
State Sales Tax	2,513,971	2,400,000	2,561,661	2,500,000
State Income Tax	2,284,851	900,000	3,269,643	900,000
Other	872,203	832,080	864,036	810,050
Total Intergovernmental	<u>5,671,025</u>	<u>4,132,080</u>	<u>6,695,340</u>	<u>4,210,050</u>
Uses of Money and Property	488,562	404,000	522,333	344,000
Other	151,757	130,500	177,803	130,500
GRAND TOTAL	<u><u>\$ 34,880,907</u></u>	<u><u>\$ 31,827,880</u></u>	<u><u>\$ 37,199,908</u></u>	<u><u>\$ 32,859,850</u></u>

GENERAL FUND

Revenues by Source



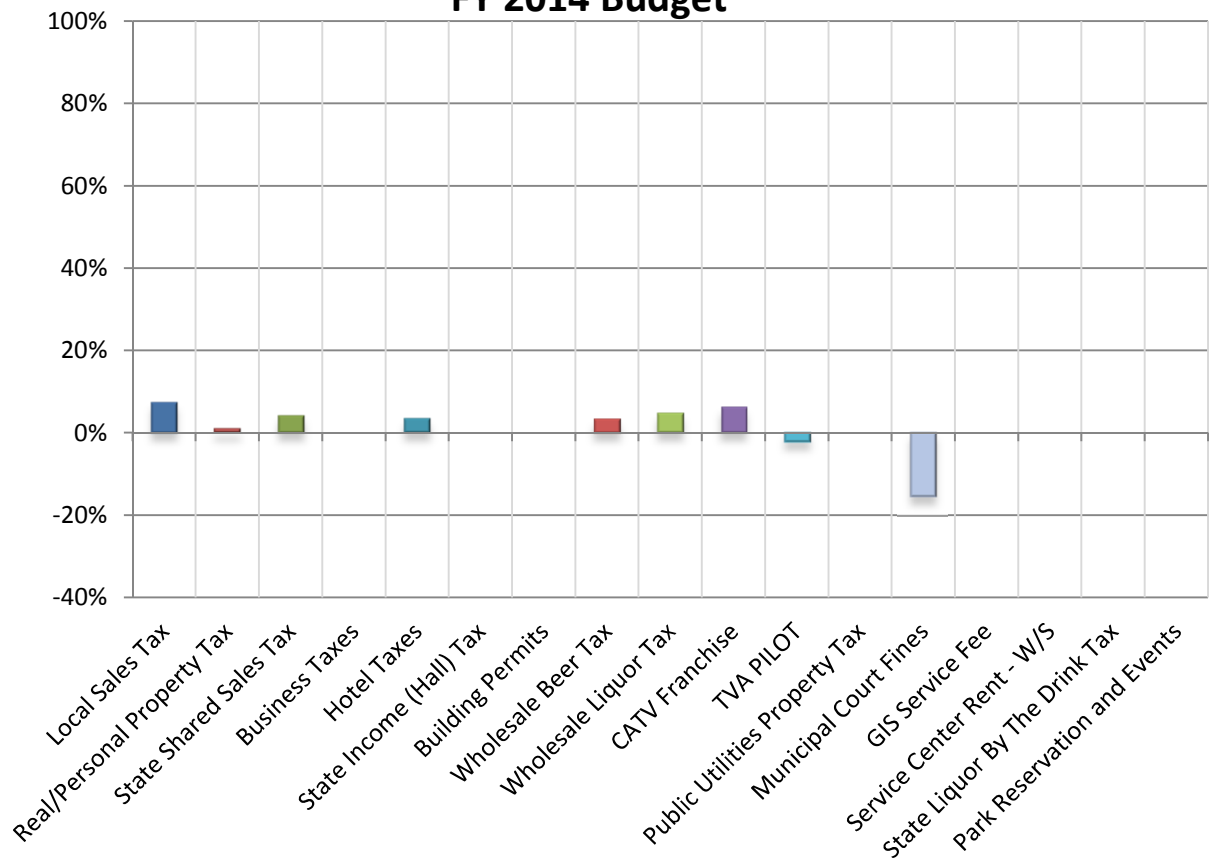
CITY OF BRENTWOOD BUDGET REVENUE RATIOS GENERAL FUND

	2012-2013	BUDGET	2013-2014	BUDGET
	Amount	%	Amount	%
REVENUES:				
Local Sales Taxes	\$11,190,000	35.2%	\$12,015,000	36.6%
Property Taxes	10,700,000	33.6%	10,810,000	32.9%
State Shared Revenues	4,132,080	13.0%	4,210,050	12.8%
Other Sources	5,805,800	18.2%	5,824,800	17.7%
TOTAL REVENUES	\$31,827,880	100.0%	\$32,859,850	100.0%

GENERAL FUND REVENUES
Changes From Previous Year
FY 2014 Budgeted Amounts Greater Than \$100,000

	Budget FY 2013	Budget FY 2014	Change Dollar	Percentage
1 Local Sales Tax	\$ 11,190,000	\$ 12,015,000	\$ 825,000	7.4%
2 Real/Personal Property Tax	10,340,000	10,450,000	110,000	1.1%
3 State Shared Sales Tax	2,400,000	2,500,000	100,000	4.2%
4 Business Taxes	1,275,000	1,275,000	-	0.0%
5 Hotel Taxes	1,025,000	1,060,000	35,000	3.4%
6 State Income (Hall) Tax	900,000	900,000	-	0.0%
7 Building Permits	600,000	600,000	-	0.0%
8 Wholesale Beer Tax	580,000	600,000	20,000	3.4%
9 Wholesale Liquor Tax	525,000	550,000	25,000	4.8%
10 CATV Franchise	400,000	425,000	25,000	6.3%
11 TVA PILOT	430,000	420,000	(10,000)	-2.3%
12 Public Utilities Property Tax	360,000	360,000	-	0.0%
13 Municipal Court Fines	325,000	275,000	(50,000)	-15.4%
14 GIS Service Fee	138,000	138,000	-	0.0%
15 Service Center Rent - W/S	125,000	125,000	-	0.0%
16 State Liquor By The Drink Tax	120,000	120,000	-	0.0%
17 Park Reservation and Events	100,000	100,000	-	0.0%
Net Change	30,833,000	31,913,000	1,080,000	3.5%
18 Remaining Sources	994,880	946,850	(48,030)	-4.8%
TOTAL CHANGE	\$ 31,827,880	\$ 32,859,850	\$ 1,031,970	3.2%

GENERAL FUND REVENUES Major Changes - Percent FY 2014 Budget



**CITY OF BRENTWOOD
EXECUTIVE SUMMARY
REVENUES AND EXPENDITURES - ALL FUNDS**

	General Fund			Equipment Replacement Fund		
	FY 2011-12 Actual	FY 2012-13 Budget	FY 2013-14 Budget	FY 2011-12 Actual	FY 2012-13 Budget	FY 2013-14 Budget
Revenues						
Local Sales Tax	12,005,650	11,190,000	12,015,000			
Real and Personal Property Tax	10,462,151	10,340,000	10,450,000			
State Sales Tax	2,513,971	2,400,000	2,500,000			
State Income Tax	2,284,851	900,000	900,000			
Business Taxes	1,210,940	1,275,000	1,275,000			
Public Utility Property Tax	395,069	360,000	360,000			
Building Permits	669,656	600,000	600,000			
Hotel/Motel Tax	1,144,406	1,025,000	1,060,000			
Fines and Fees	373,100	360,000	310,000			
Other Taxes and Revenues	3,821,113	3,377,880	3,389,850	40,224	15,000	10,500
Federal, State and Private Sources						
State Gas/Motor Fuel Tax						
Operating Transfers /Contributions In				1,305,500	1,145,500	\$ 1,208,500
Public Works Project Fees						
Drug Related Fines/Forfeited Property						
General Obligation Bond Proceeds						
Water Sales/Tap Fees						
Sewer Charges/Tap Fees						
Rental Income						
911 Fees						
TECB Operational Funding, Grants and Reimbursements						
Total Revenues and Sources of Funds	\$ 34,880,907	\$ 31,827,880	\$ 32,859,850	\$ 1,345,724	\$ 1,160,500	\$ 1,219,000
Expenditures						
Personnel Services	18,266,530	18,620,270	19,312,535			
Program Costs	4,883,326	5,699,290	7,527,525			
Repairs and Maint - Roads and Streets						
Debt Service	3,150,000	3,250,000	3,350,000			
Operating Transfers/Contributions Out	2,993,521	1,589,705				
Flood Recovery						
Other Uses of Funds/Expenses						
Capital Outlay/Depreciation	2,322,868	2,658,500	2,655,550	778,447	1,823,375	560,000
Purchased Water						
Sewage Treatment						
Total Expenditures and Other Uses	\$31,616,245	\$31,817,765	\$32,845,610	\$778,447	\$1,823,375	\$560,000
Sources Over (Under)	\$ 3,264,662	\$ 10,115	\$ 14,240	\$ 567,277	\$ (662,875)	\$ 659,000
Estimated Balances - July 1	\$ 23,322,127	\$ 26,586,789	\$ 26,596,904	\$ 1,176,696	\$ 1,743,973	\$ 1,081,098
Estimated Balances - June 30	\$ 26,586,789	\$ 26,596,904	\$ 26,611,144	\$ 1,743,973	\$ 1,081,098	\$ 1,740,098

**CITY OF BRENTWOOD
EXECUTIVE SUMMARY
REVENUES AND EXPENDITURES - ALL FUNDS**

	Facilities Maintenance Fund			State Street Aid Fund		
	FY 2011-12 Actual	FY 2012-13 Budget	FY 2013-14 Budget	FY 2011-12 Actual	FY 2012-13 Budget	FY 2013-14 Budget
Revenues						
Local Sales Tax						
Real and Personal Property Tax						
State Sales Tax						
State Income Tax						
Business Taxes						
Public Utility Property Tax						
Building Permits						
Hotel/Motel Tax						
Fines and Fees						
Other Taxes and Revenues	5,917	5,000	3,000	3,383	3,000	1,000
Federal, State and Private Sources	356,982		-			
State Gas/Motor Fuel Tax				960,766	950,000	950,000
Operating Transfers /Contributions In	200,000	200,000	\$ 200,000			
Public Works Project Fees						
Drug Related Fines/Forfeited Property						
General Obligation Bond Proceeds						
Water Sales/Tap Fees						
Sewer Charges/Tap Fees						
Rental Income						
911 Fees						
TECB Operational Funding, Grants and Reimbursements						
Total Revenues and Sources of Funds	\$ 562,899	\$ 205,000	\$ 203,000	\$ 964,149	\$ 953,000	\$ 951,000
Expenditures						
Personnel Services						
Program Costs						
Repairs and Maint - Roads and Streets				1,002,279	1,040,000	\$1,040,000
Debt Service						
Operating Transfers/Contributions Out						
Flood Recovery						
Other Uses of Funds/Expenses						
Capital Outlay/Depreciation	63,233	250,000	235,000			
Purchased Water						
Sewage Treatment						
Total Expenditures and Other Uses	\$63,233	\$250,000	\$235,000	\$1,002,279	\$1,040,000	\$1,040,000
Sources Over (Under)	\$ 499,666	\$ (45,000)	\$ (32,000)	\$ (38,130)	\$ (87,000)	\$ (89,000)
Estimated Balances - July 1	\$ 879,194	\$ 1,378,860	\$ 1,333,860	\$ 397,129	\$ 358,999	\$ 271,999
Estimated Balances - June 30	\$ 1,378,860	\$ 1,333,860	\$ 1,301,860	\$ 358,999	\$ 271,999	\$ 182,999

**CITY OF BRENTWOOD
EXECUTIVE SUMMARY
REVENUES AND EXPENDITURES - ALL FUNDS**

	Public Works Project Fund			Drug Fund		
	FY 2011-12 Actual	FY 2012-13 Budget	FY 2013-14 Budget	FY 2011-12 Actual	FY 2012-13 Budget	FY 2013-14 Budget
Revenues						
Local Sales Tax						
Real and Personal Property Tax						
State Sales Tax						
State Income Tax						
Business Taxes						
Public Utility Property Tax						
Building Permits						
Hotel/Motel Tax						
Fines and Fees						
Other Taxes and Revenues	6,208	6,000	4,000	1,326	1,000	500
Federal, State and Private Sources						
State Gas/Motor Fuel Tax						
Operating Transfers /Contributions In						
Public Works Project Fees	597,895	830,000	500,000			
Drug Related Fines/Forfeited Property				160,938	20,000	20,000
General Obligation Bond Proceeds						
Water Sales/Tap Fees						
Sewer Charges/Tap Fees						
Rental Income						
911 Fees						
TECB Operational Funding, Grants and Reimbursements						
Total Revenues and Sources of Funds	\$ 604,103	\$ 836,000	\$ 504,000	\$ 162,264	\$ 21,000	\$ 20,500
Expenditures						
Personnel Services						
Program Costs						
Repairs and Maint - Roads and Streets		1,000,000	\$ 1,400,000			
Debt Service						
Operating Transfers/Contributions Out						
Flood Recovery						
Other Uses of Funds/Expenses				14,935	20,000	20,000
Capital Outlay/Depreciation				49,391	-	-
Purchased Water						
Sewage Treatment						
Total Expenditures and Other Uses	\$0	\$1,000,000	\$1,400,000	\$64,326	\$20,000	\$20,000
Sources Over (Under)	\$ 604,103	\$ (164,000)	\$ (896,000)	\$ 97,938	\$ 1,000	\$ 500
Estimated Balances - July 1	\$ 861,393	\$ 1,465,496	\$ 1,301,496	\$ 186,549	\$ 284,487	\$ 285,487
Estimated Balances - June 30	\$ 1,465,496	\$ 1,301,496	\$ 405,496	\$ 284,487	\$ 285,487	\$ 285,987

**CITY OF BRENTWOOD
EXECUTIVE SUMMARY
REVENUES AND EXPENDITURES - ALL FUNDS**

	Adequate Facilities Tax Fund			Post Employment Benefits Fund		
	FY 2011-12 Actual	FY 2012-13 Budget	FY 2013-14 Budget	FY 2011-12 Actual	FY 2012-13 Budget	FY 2013-14 Budget
Revenues						
Local Sales Tax						
Real and Personal Property Tax						
State Sales Tax						
State Income Tax						
Business Taxes						
Public Utility Property Tax						
Building Permits						
Hotel/Motel Tax						
Fines and Fees						
Other Taxes and Revenues	415,276	253,000	453,000	5,191	2,000	1,000
Federal, State and Private Sources						
State Gas/Motor Fuel Tax						
Operating Transfers /Contributions In				727,465	829,125	167,545
Public Works Project Fees						
Drug Related Fines/Forfeited Property						
General Obligation Bond Proceeds						
Water Sales/Tap Fees						
Sewer Charges/Tap Fees						
Rental Income						
911 Fees						
TECB Operational Funding, Grants and Reimbursements						
Total Revenues and Sources of Funds	\$ 415,276	\$ 253,000	\$ 453,000	\$ 732,656	\$ 831,125	\$ 168,545
Expenditures						
Personnel Services				116,080	100,000	
Program Costs						
Repairs and Maint - Roads and Streets						
Debt Service						
Operating Transfers/Contributions Out				527,210	635,575	
Flood Recovery						
Other Uses of Funds/Expenses	750,000	\$ -	750,000	2,000	12,000	
Capital Outlay/Depreciation						
Purchased Water						
Sewage Treatment						
Total Expenditures and Other Uses	\$750,000	\$0	\$750,000	\$645,290	\$747,575	\$0
Sources Over (Under)	\$ (334,724)	\$ 253,000	\$ (297,000)	\$ 87,366	\$ 83,550	\$ 168,545
Estimated Balances - July 1	\$ 1,106,312	\$ 771,588	\$ 1,024,588	\$ 631,086	\$ 718,452	\$ 802,002
Estimated Balances - June 30	\$ 771,588	\$ 1,024,588	\$ 727,588	\$ 718,452	\$ 802,002	\$ 970,547

**CITY OF BRENTWOOD
EXECUTIVE SUMMARY
REVENUES AND EXPENDITURES - ALL FUNDS**

	Fuel Fund			Insurance Fund		
	FY 2011-12 Actual	FY 2012-13 Budget	FY 2013-14 Budget	FY 2011-12 Actual	FY 2012-13 Budget	FY 2013-14 Budget
Revenues						
Local Sales Tax						
Real and Personal Property Tax						
State Sales Tax						
State Income Tax						
Business Taxes						
Public Utility Property Tax						
Building Permits						
Hotel/Motel Tax						
Fines and Fees						
Other Taxes and Revenues	769	1,000	400	6,506	6,000	4,000
Federal, State and Private Sources						
State Gas/Motor Fuel Tax						
Operating Transfers /Contributions In	356,125	519,300	533,000	2,323,621	2,649,845	2,782,345
Public Works Project Fees						
Drug Related Fines/Forfeited Property						
General Obligation Bond Proceeds						
Water Sales/Tap Fees						
Sewer Charges/Tap Fees						
Rental Income						
911 Fees						
TECB Operational Funding, Grants and Reimbursements						
Total Revenues and Sources of Funds	\$ 356,894	\$ 520,300	\$ 533,400	\$ 2,330,127	\$ 2,655,845	\$ 2,786,345
Expenditures						
Personnel Services						
Program Costs						
Repairs and Maint - Roads and Streets						
Debt Service						
Operating Transfers/Contributions Out						
Flood Recovery						
Other Uses of Funds/Expenses	444,554	523,000	\$ 530,000	1,792,065	2,440,800	2,562,000
Capital Outlay/Depreciation						
Purchased Water						
Sewage Treatment						
Total Expenditures and Other Uses	\$444,554	\$523,000	\$530,000	\$1,792,065	\$2,440,800	\$2,562,000
Sources Over (Under)	\$ (87,660)	\$ (2,700)	\$ 3,400	\$ 538,062	\$ 215,045	\$ 224,345
Estimated Balances - July 1	\$ 249,764	\$ 162,104	\$ 159,404	\$ 942,953	\$ 1,481,015	\$ 1,696,060
Estimated Balances - June 30	\$ 162,104	\$ 159,404	\$ 162,804	\$ 1,481,015	\$ 1,696,060	\$ 1,920,405

**CITY OF BRENTWOOD
EXECUTIVE SUMMARY
REVENUES AND EXPENDITURES - ALL FUNDS**

	Debt Fund			Capital Projects Fund		
	FY 2011-12 Actual	FY 2012-13 Budget	FY 2013-14 Budget	FY 2011-12 Actual	FY 2012-13 Budget	FY 2013-14 Budget
Revenues						
Local Sales Tax						
Real and Personal Property Tax						
State Sales Tax						
State Income Tax						
Business Taxes						
Public Utility Property Tax						
Building Permits						
Hotel/Motel Tax						
Fines and Fees						
Other Taxes and Revenues	32,461	18,500	9,500	61,930	50,000	20,000
Federal, State and Private Sources				734,578	2,520,000	2,760,000
State Gas/Motor Fuel Tax						
Operating Transfers /Contributions In	3,575,201	3,250,000	3,350,000	2,590,780	1,600,000	2,450,000
Public Works Project Fees						
Drug Related Fines/Forfeited Property						
General Obligation Bond Proceeds	10,635,000			4,845,000	-	4,900,000
Water Sales/Tap Fees						
Sewer Charges/Tap Fees						
Rental Income						
911 Fees						
TECB Operational Funding, Grants and Reimbursements						
Total Revenues and Sources of Funds	\$14,242,662	\$ 3,268,500	\$ 3,359,500	\$ 8,232,288	\$ 4,170,000	\$ 10,130,000
Expenditures						
Personnel Services						
Program Costs						
Repairs and Maint - Roads and Streets						
Debt Service	3,265,149	3,357,925	\$ 3,403,395			
Operating Transfers/Contributions Out				25,000	130,000	-
Flood Recovery						
Other Uses of Funds/Expenses	11,126,794					85,000
Capital Outlay/Depreciation				8,865,093	10,807,000	12,725,000
Purchased Water						
Sewage Treatment						
Total Expenditures and Other Uses	\$14,391,943	\$3,357,925	\$3,403,395	\$8,890,093	\$10,937,000	\$12,810,000
Sources Over (Under)	\$ (149,281)	\$ (89,425)	\$ (43,895)	\$ (657,805)	\$ (6,767,000)	\$ (2,680,000)
Estimated Balances - July 1	\$ 3,942,590	\$ 3,793,309	\$ 3,703,884	\$ 9,258,179	\$ 8,600,374	\$ 1,833,374
Estimated Balances - June 30	\$ 3,793,309	\$ 3,703,884	\$ 3,659,989	\$ 8,600,374	\$ 1,833,374	\$ (846,626)

**CITY OF BRENTWOOD
EXECUTIVE SUMMARY
REVENUES AND EXPENDITURES - ALL FUNDS**

	Enterprise Funds			Emergency Communication District		
	FY 2011-12 Actual	FY 2012-13 Budget	FY 2013-14 Budget	FY 2011-12 Actual	FY 2012-13 Budget	FY 2013-14 Budget
Revenues						
Local Sales Tax						
Real and Personal Property Tax						
State Sales Tax						
State Income Tax						
Business Taxes						
Public Utility Property Tax						
Building Permits						
Hotel/Motel Tax						
Fines and Fees						
Other Taxes and Revenues	831,901	578,115	541,325	7,110	5,000	3,000
Federal, State and Private Sources	4,500					
State Gas/Motor Fuel Tax						
Operating Transfers /Contributions In	25,000	130,000		418,700	418,700	418,700
Public Works Project Fees						
Drug Related Fines/Forfeited Property						
General Obligation Bond Proceeds						
Water Sales/Tap Fees	8,109,488	8,710,500	8,550,500			
Sewer Charges/Tap Fees	8,913,335	6,921,540	7,315,750			
Rental Income	670,488	696,975	725,850			
911 Fees				842,393	662,000	640,000
TECB Operational Funding, Grants and Reimbursements				207,912	219,155	221,400
Total Revenues and Sources of Funds	\$ 18,554,712	\$ 17,037,130	\$ 17,133,425	\$ 1,476,115	\$ 1,304,855	\$ 1,283,100
Expenditures						
Personnel Services	1,749,127	1,961,200	1,985,365	840,820	875,440	846,810
Program Costs						
Repairs and Maint - Roads and Streets						
Debt Service						
Operating Transfers/Contributions Out						
Flood Recovery						
Other Uses of Funds/Expenses	2,753,139	3,322,680	3,362,645	189,817	255,900	248,995
Capital Outlay/Depreciation	2,820,523	3,225,000	3,325,000	138,220	170,000	175,000
Purchased Water	4,066,069	4,900,000	5,450,000			
Sewage Treatment	2,533,959	2,900,000	2,750,000			
Total Expenditures and Other Uses	\$13,922,817	\$16,308,880	\$16,873,010	\$1,168,857	\$1,301,340	\$1,270,805
Sources Over (Under)	\$ 4,631,895	\$ 728,250	\$ 260,415	\$ 307,258	\$ 3,515	\$ 12,295
Estimated Balances - July 1	\$ 37,665,241	\$ 42,297,136	\$ 43,025,386	\$ 1,839,234	\$ 2,146,492	\$ 2,150,007
Estimated Balances - June 30	\$ 42,297,136	\$ 43,025,386	\$ 43,285,801	\$ 2,146,492	\$ 2,150,007	\$ 2,162,302

**CITY OF BRENTWOOD
EXECUTIVE SUMMARY
REVENUES AND EXPENDITURES - ALL
FUNDS**

	Totals		
	FY 2011-12 Actual	FY 2012-13 Budget	FY 2013-14 Budget
Revenues			
Local Sales Tax	12,005,650	11,190,000	12,015,000
Real and Personal Property Tax	10,462,151	10,340,000	10,450,000
State Sales Tax	2,513,971	2,400,000	2,500,000
State Income Tax	2,284,851	900,000	900,000
Business Taxes	1,210,940	1,275,000	1,275,000
Public Utility Property Tax	395,069	360,000	360,000
Building Permits	669,656	600,000	600,000
Hotel/Motel Tax	1,144,406	1,025,000	1,060,000
Fines and Fees	373,100	360,000	310,000
Other Taxes and Revenues	5,239,315	4,321,495	4,441,075
Federal, State and Private Sources	1,096,060	2,520,000	2,760,000
State Gas/Motor Fuel Tax	960,766	950,000	950,000
Operating Transfers /Contributions In	11,522,392	10,742,470	11,110,090
Public Works Project Fees	597,895	830,000	500,000
Drug Related Fines/Forfeited Property	160,938	20,000	20,000
General Obligation Bond Proceeds	15,480,000	-	4,900,000
Water Sales/Tap Fees	8,109,488	8,710,500	8,550,500
Sewer Charges/Tap Fees	8,913,335	6,921,540	7,315,750
Rental Income	670,488	696,975	725,850
911 Fees	842,393	662,000	640,000
TECB Operational Funding, Grants and Reimbursements	207,912	219,155	221,400
Total Revenues and Sources of Funds	\$ 84,860,776	\$ 65,044,135	\$ 71,604,665
Expenditures			
Personnel Services	20,972,557	21,556,910	22,144,710
Program Costs	4,883,326	5,699,290	7,527,525
Repairs and Maint - Roads and Streets	1,002,279	2,040,000	2,440,000
Debt Service	6,415,149	6,607,925	6,753,395
Operating Transfers/Contributions Out	3,545,731	2,355,280	-
Flood Recovery	-	-	-
Other Uses of Funds/Expenses	17,073,304	6,574,380	7,558,640
Capital Outlay/Depreciation	15,037,775	18,933,875	19,675,550
Purchased Water	4,066,069	4,900,000	5,450,000
Sewage Treatment	2,533,959	2,900,000	2,750,000
Total Expenditures and Other Uses	\$75,530,149	\$71,567,660	\$74,299,820
Sources Over (Under)	\$ 9,330,627	\$ (6,523,525)	\$ (2,695,155)
Estimated Balances - July 1	\$ 82,458,447	\$ 91,789,074	\$ 85,265,549
Estimated Balances - June 30	\$ 91,789,074	\$ 85,265,549	\$ 82,570,394

**TOTAL EXPENDITURES/TRANSFERS BY FUND AND DEPARTMENT
FISCAL YEAR 2013 - 2014**

<u>Activity/Department</u>	<u>General Fund</u>	<u>Equipment Replacement Fund</u>	<u>Facilities Maintenance Fund</u>	<u>State Street Aid Fund</u>	<u>Public Works Project Fund</u>
City Commission	\$ 172,730				
City Court	37,600				
City Manager's Office	395,735				
Elections	-				
Finance	856,185				
City Recorder	122,745				
Legal Services	258,935				
Technology	1,121,560				
Geographic Information Systems	312,155				
Human Resources	391,555				
Community Relations	345,990				
Planning and Development	394,985				
Codes Enforcement	833,530				
Insurance/Other Benefits	774,400				
Police/Emergency Communications	6,460,310				
Drug Enforcement					
Fire and Rescue/Safety Center	6,495,625				
Public Works	2,723,215				
Storm Drainage	50,000				
Street Lighting	455,000				
Traffic Signalization	277,940				
Service Center	256,820				
Street Repairs				1,040,000	
Engineering Services	524,795				
Public Health	85,000				
Parks and Recreation	2,044,820				
Public Library	2,236,045				
Education	216,000				
Economic Development	10,000				
Crockett Historic Center	100,100				
Debt Service Fund Transfer	3,350,000				
Principal and Interest - Debt Service					
Heavy Equipment and Vehicles		315,000			
Computer Equipment and Software		245,000			
Facilities Maintenance Fund Transfer/Expenditures	200,000		235,000		
Adequate Facilities Tax Fund Transfer					
Capital Projects Fund Transfer	300,000				1,400,000
Capital Outlay - Capital Projects Fund					
Municipal Center Fund Transfer/Expenditures	623,135				
Post Retirement Benefits Fund Transfer/Expenditures	-				
Fuel Expenditures					
Health Insurance and Worker's Compensation					
Emergency Communications District	418,700				
Water and Sewer Expenditures					
TOTALS	\$ 32,845,610	\$ 560,000	\$ 235,000	\$ 1,040,000	\$ 1,400,000

**TOTAL EXPENDITURES/TRANSFERS BY FUND AND DEPARTMENT
FISCAL YEAR 2013 - 2014**

<u>Activity/Department</u>	<u>Drug Fund</u>	<u>Adequate Facilities Tax Fund</u>	<u>Fuel Fund</u>	<u>Insurance Fund</u>	<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>
City Commission						
City Court						
City Manager's Office						
Elections						
Finance						
City Recorder						
Legal Services						
Technology						
Geographic Information Systems						
Human Resources						
Community Relations						
Planning and Development						
Codes Enforcement						
Insurance/Other Benefits						
Police/Emergency Communications						
Drug Enforcement	20,000					
Fire and Rescue/Safety Center						
Public Works						
Storm Drainage						
Street Lighting						
Traffic Signalization						
Service Center						
Street Repairs						
Engineering Services						
Public Health						
Parks and Recreation						
Public Library						
Education						
Economic Development						
Crockett Historic Center						
Debt Service Fund Transfer						
Principal and Interest - Debt Service					3,403,395	
Heavy Equipment and Vehicles						
Computer Equipment and Software						
Facilities Maintenance Fund Transfer/Expenditures						
Adequate Facilities Tax Fund Transfer		750,000				
Capital Projects Fund Transfer						
Capital Outlay - Capital Projects Fund						12,810,000
Municipal Center Fund Transfer/Expenditures						
Post Retirement Benefits Fund Transfer/Expenditures						
Fuel Expenditures			530,000			
Health Insurance and Worker's Compensation				\$ 2,562,000		
Emergency Communications District						
Water and Sewer Expenditures						
TOTALS	\$ 20,000	\$ 750,000	\$ 530,000	\$ 2,562,000	\$ 3,403,395	\$ 12,810,000

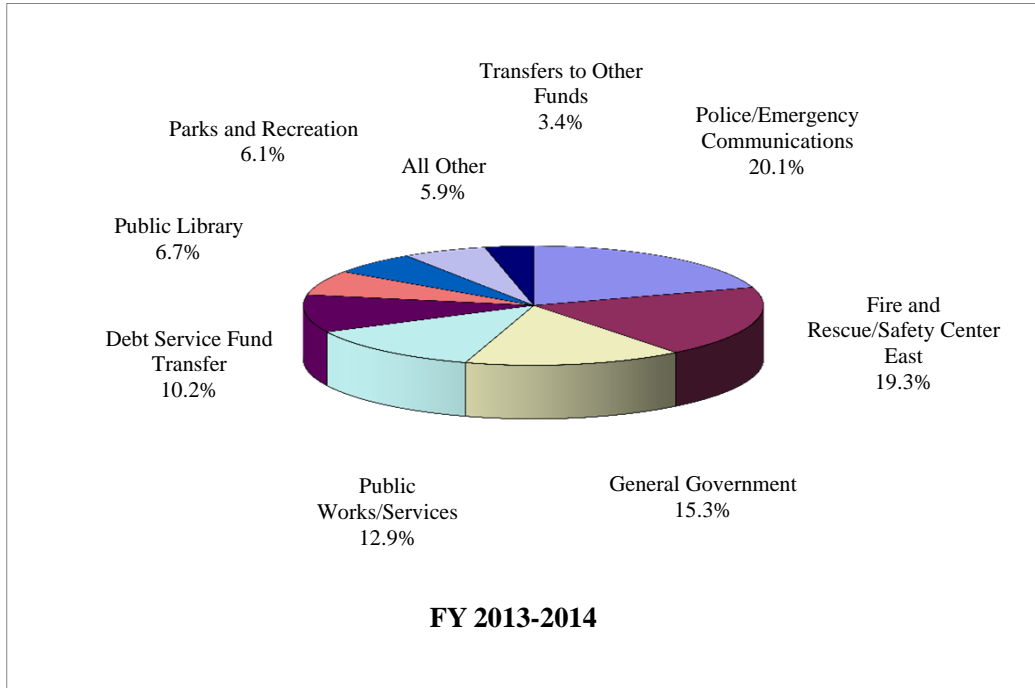
**TOTAL EXPENDITURES/TRANSFERS BY FUND AND DEPARTMENT
FISCAL YEAR 2013 - 2014**

<u>Activity/Department</u>	<u>Enterprise Funds</u>	<u>Emergency Communication District</u>	<u>Totals</u>
City Commission			\$ 172,730
City Court			37,600
City Manager's Office			395,735
Elections			-
Finance			856,185
City Recorder			122,745
Legal Services			258,935
Technology			1,121,560
Geographic Information Systems			312,155
Human Resources			391,555
Community Relations			345,990
Planning and Development			394,985
Codes Enforcement			833,530
Insurance/Other Benefits			774,400
Police/Emergency Communications			6,460,310
Drug Enforcement			20,000
Fire and Rescue/Safety Center			6,495,625
Public Works			2,723,215
Storm Drainage			50,000
Street Lighting			455,000
Traffic Signalization			277,940
Service Center			256,820
Street Repairs			1,040,000
Engineering Services			524,795
Public Health			85,000
Parks and Recreation			2,044,820
Public Library			2,236,045
Education			216,000
Economic Development			10,000
Crockett Historic Center			100,100
Debt Service Fund Transfer			3,350,000
Principal and Interest - Debt Service			3,403,395
Heavy Equipment and Vehicles			315,000
Computer Equipment and Software			245,000
Facilities Maintenance Fund Transfer/Expenditures			435,000
Adequate Facilities Tax Fund Transfer			750,000
Capital Projects Fund Transfer			1,700,000
Capital Outlay - Capital Projects Fund			12,810,000
Municipal Center Fund Transfer/Expenditures	719,100		1,342,235
Post Retirement Benefits Fund Transfer/Expenditures			-
Fuel Expenditures			530,000
Health Insurance and Worker's Compensation			2,562,000
Emergency Communications District		1,270,805	1,689,505
Water and Sewer Expenditures	16,153,910		16,153,910
TOTALS	\$ 16,873,010	\$ 1,270,805	\$ 74,299,820 *

* Note: Reflects Gross Expenditures for All Funds
Prior to Interfund Transfers of \$11,498,145

GENERAL FUND

Expenditures by Department



CITY OF BRENTWOOD GENERAL FUND BUDGET EXPENDITURE RATIOS BY DEPARTMENT

	2012-2013 Amount	BUDGET %	2013-2014 Amount	BUDGET %
Police/Emergency Communications	\$ 6,591,440	20.7%	\$ 6,599,830	20.1%
Fire and Rescue/Safety Center East	6,332,045	19.9%	6,350,835	19.3%
General Government	4,885,500	15.4%	5,040,460	15.3%
Public Works/Services	3,996,685	12.6%	4,233,675	12.9%
Debt Service Fund Transfer	3,250,000	10.2%	3,350,000	10.2%
Public Library	2,175,750	6.8%	2,198,195	6.7%
Parks and Recreation	2,008,560	6.3%	2,014,545	6.1%
All Other	1,154,650	3.6%	1,934,935	5.9%
Transfers to Other Funds	1,423,135	4.5%	1,123,135	3.4%
TOTAL EXPENDITURES	\$ 31,817,765	100.0%	\$ 32,845,610	100.0%

Note: General Government consists of City Commission, City Court, City Manager's Office, Elections, Finance, City Recorder, Legal Services, Technology, GIS, Human Resources, Community Relations, Planning and Codes Enforcement.

All Other consists of Insurance/Other Benefits, Public Health, Education, Economic Development, & Historic Sites.

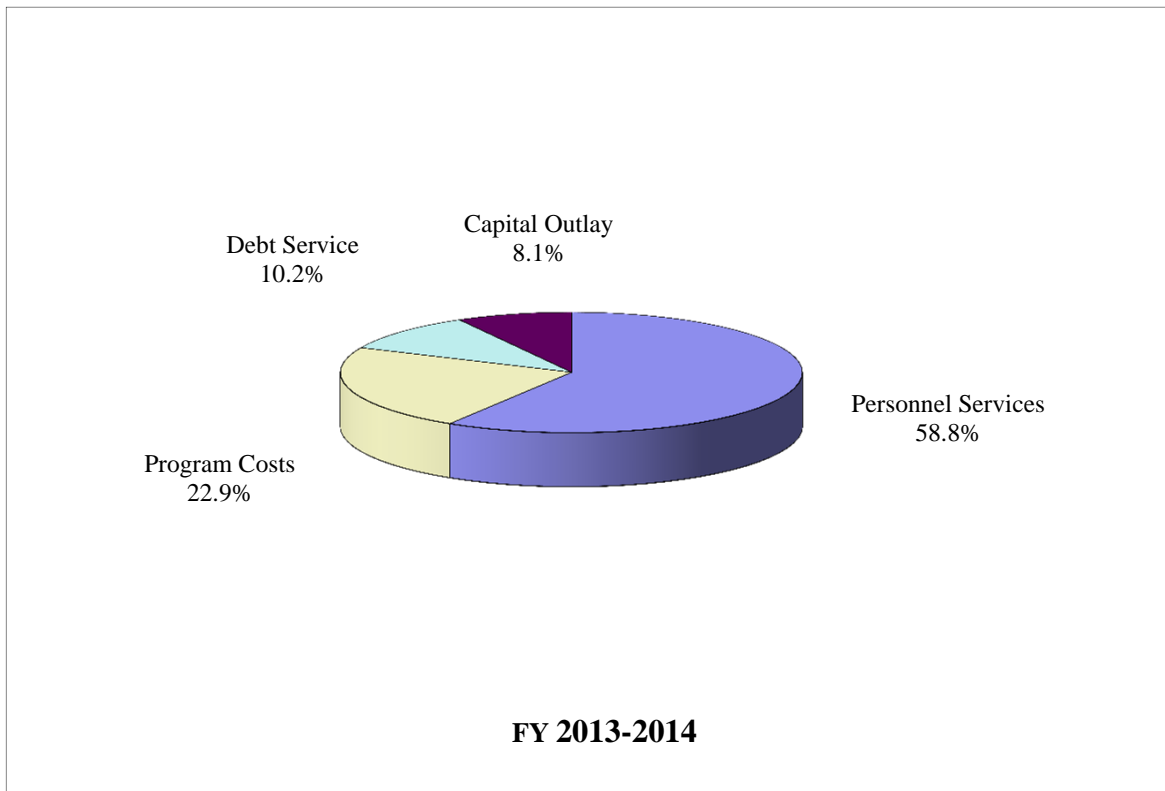
GENERAL FUND

Changes in Activity/Departmental Expenditures

<u>Activity/Department</u>	<u>Budget FY 2013</u>	<u>Budget FY 2014</u>	<u>Increase/ - Decrease</u>	<u>Percent Change</u>
City Commission	174,590	172,730	(1,860)	-1.1%
City Court	37,200	37,600	400	1.1%
City Manager's Office	417,170	384,730	(32,440)	-7.8%
Elections	40,000	-	(40,000)	100.0%
Finance	772,845	838,695	65,850	8.5%
City Recorder	119,660	119,935	275	0.2%
Legal Services	214,745	253,630	38,885	18.1%
Technology	1,015,915	1,081,485	65,570	6.5%
Geographic Information Systems	292,290	305,295	13,005	4.4%
Human Resources	377,185	383,875	6,690	1.8%
Community Relations	275,595	262,815	(12,780)	-4.6%
Planning	381,135	386,410	5,275	1.4%
Codes Enforcement	767,170	813,260	46,090	6.0%
Insurance/Other Benefits	768,300	1,523,835	755,535	98.3%
Police Department	6,172,740	6,181,130	8,390	0.1%
Fire and Rescue Department	6,261,625	6,286,685	25,060	0.4%
Safety Center East	70,420	64,150	(6,270)	-8.9%
Public Works	2,478,350	2,689,935	211,585	8.5%
Storm Drainage	50,000	50,000	-	0.0%
Street Lighting	450,000	455,000	5,000	1.1%
Traffic Signalization	264,400	273,350	8,950	3.4%
Service Center	255,400	254,365	(1,035)	-0.4%
Engineering Services	498,535	511,025	12,490	2.5%
Public Health	85,000	85,000	-	0.0%
Parks and Recreation	2,008,560	2,014,545	5,985	0.3%
Public Library	2,175,750	2,198,195	22,445	1.0%
Education	216,000	216,000	-	0.0%
Economic Development	10,000	10,000	-	0.0%
Historic Sites	75,350	100,100	24,750	32.8%
Transfer to Capital Projects Fund	600,000	300,000	(300,000)	100.0%
Transfer to Debt Service Fund	3,250,000	3,350,000	100,000	3.1%
Transfer to Municipal Center Fund	623,135	623,135	-	0.0%
Transfer to Facility Maintenance Fund	200,000	200,000	-	0.0%
Transfer to Emergency Communication Dist.	418,700	418,700	-	0.0%
Total Expenditures and Other Uses	\$ 31,817,765	\$ 32,845,610	\$ 1,027,845	3.2%

GENERAL FUND

Expenditures by Category



CITY OF BRENTWOOD

GENERAL FUND

BUDGET EXPENDITURE RATIOS BY CATEGORY

	2012-13	BUDGET	2013-14	BUDGET
	Amount	%	Amount	%
Personnel Services (Salaries and Benefits)	\$ 18,620,270	58.5%	\$ 19,312,535	58.8%
Program Costs	7,288,995	22.9%	7,527,525	22.9%
Debt Service	3,250,000	10.2%	3,350,000	10.2%
Capital Outlay	2,658,500	8.4%	2,655,550	8.1%
TOTAL EXPENDITURES	\$ 31,817,765	100.0%	\$ 32,845,610	100.0%

GENERAL FUND
Changes in Expenditures by Category

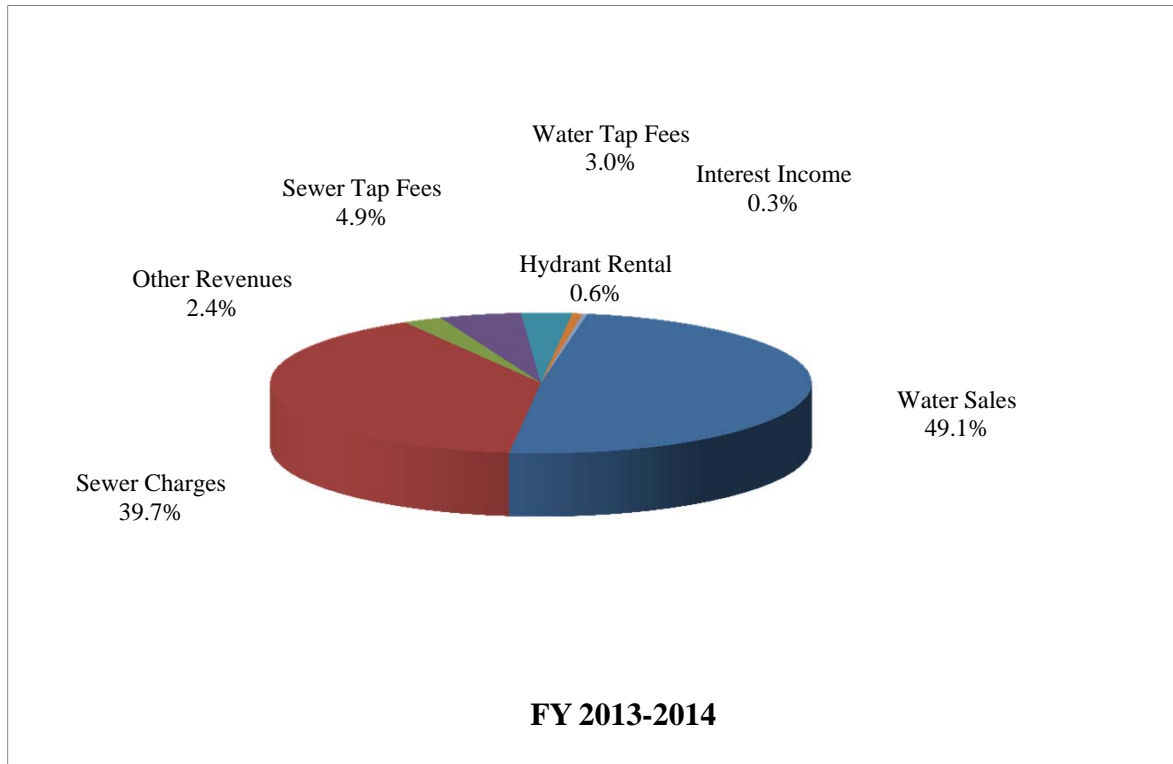
	Budget FY 2013	Budget FY 2014	<u>Change</u> Dollars	<u>Percentage</u>
Personnel Services	\$ 18,620,270	\$ 19,312,535	\$ 692,265	3.7%
Program Costs	7,288,995	7,527,525	238,530	3.3%
Debt Service	3,250,000	3,350,000	100,000	3.1%
Capital Outlay	<u>2,658,500</u>	<u>2,655,550</u>	<u>(2,950)</u>	<u>-0.1%</u>
TOTAL	<u><u>\$ 31,817,765</u></u>	<u><u>\$ 32,845,610</u></u>	<u><u>\$ 1,027,845</u></u>	<u><u>3.2%</u></u>

**GENERAL FUND
FISCAL YEAR 2013-2014
CAPITAL OUTLAY EXPENDITURES - BY ACTIVITY**

<u>Activity</u>	<u>Account #</u>	<u>Description</u>	<u>Cost</u>	<u>Total</u>
Information/Tech	41640-88930	(1) Equip. Replacement Fund Contribution	375,000	
Information/Tech	41640-89550	Microsoft Exchange Cluster Software	8,000	
Information/Tech	41640-89560	Router	10,000	393,000
Codes	41710-89520	(2) 4 X 4 Extended Cab Trucks	46,400	46,400
Police Department	42100-88930	(1) Equip. Replacement Fund Contribution	370,000	
Police Department	42100-89560	Miscellaneous Technology	7,500	377,500
Fire Department	42200-88930	(1) Equip. Replacement Fund Contribution	283,000	
Fire Department	42200-89520	(1) SUV	35,950	318,950
Public Works	43120-88930	(1) Equip. Replacement Fund Contribution	165,000	
Public Works	43120-89520	(1) 4 X 4 Single Cab Truck	24,500	
Public Works	43120-89530	(1) Chipper	29,500	
Public Works	43120-89530	(1) Snow Plow	5,200	
Public Works	43120-82640	Street Resurfacing	660,000	884,200
Storm Drainage	43150-89440	Subdivision Improvements	50,000	50,000
Traffic Signalization	43165-88930	(1) Equip. Replacement Fund Contribution	6,500	
Traffic Signalization	43165-89530	Miscellaneous Equipment	10,000	16,500
Parks & Recreation	44400-88930	(1) Equip. Replacement Fund Contribution	9,000	
Parks & Recreation	44400-89520	(1) 3/4 Ton 4 X 4 Truck	25,000	
Parks & Recreation	44400-89530	(1) Sand Pro Field Groomer	17,500	
Parks & Recreation	44400-89530	(1) Zero-turn Mower	17,500	69,000
Transfer to Capital Project	52000-88080	Miscellaneous Capital Projects	300,000	300,000
Transfer to Facility Maint	52000-88085	Miscellaneous Facility Maintenance	200,000	200,000
TOTAL			\$ 2,655,550	\$ 2,655,550

WATER & SEWER FUND

Operating Revenues



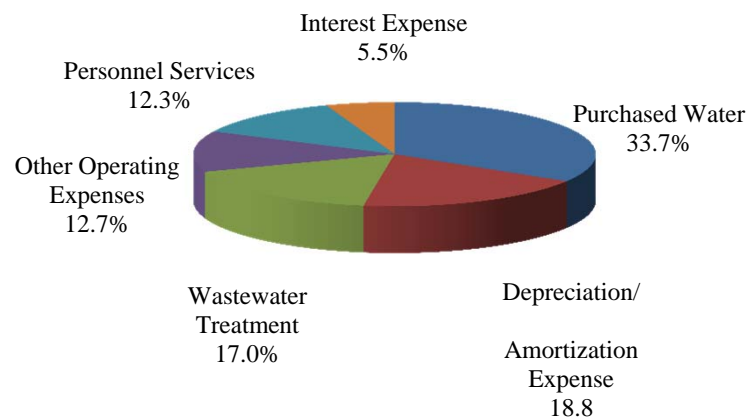
CITY OF BRENTWOOD WATER AND SEWER FUND OPERATING REVENUE RATIOS

	2012-2013 Amount	BUDGET %	2013-2014 Amount	BUDGET %
Water Sales	\$ 8,010,500	49.4%	\$ 8,050,500	49.1%
Sewer Charges	6,421,540	39.6%	6,515,750	39.7%
Other Revenues	370,615	2.3%	387,325	2.4%
Sewer Tap Fees	500,000	3.1%	800,000	4.9%
Water Tap Fees	700,000	4.3%	500,000	3.0%
Hydrant Rental	100,000	0.6%	100,000	0.6%
Interest Income	100,000	0.6%	50,000	0.3%
TOTAL OPERATING REVENUES	\$ 16,202,655	100.0%	\$ 16,403,575	100.0%

WATER & SEWER FUND

Operating Expenses

(Excludes Capital Improvements)



FY 2013-2014

CITY OF BRENTWOOD WATER AND SEWER FUND OPERATING EXPENSE RATIOS

	2012-2013 Amount	BUDGET %	2013-2014 Amount	BUDGET %
Purchased Water	\$ 4,900,000	31.5%	\$ 5,450,000	33.7%
Depreciation/Amortization Expense	2,925,000	18.8%	3,025,000	18.7%
Wastewater Treatment	2,900,000	18.6%	2,750,000	17.0%
Other Operating Expenses	2,039,770	13.1%	2,049,750	12.7%
Personnel Services	1,961,200	12.6%	1,985,365	12.3%
Interest Expense	840,410	5.4%	893,795	5.5%
TOTAL OPERATING EXPENSES	\$ 15,566,380	100.0%	\$ 16,153,910	100.0%

CAPITAL IMPROVEMENTS PROGRAM

CAPITAL IMPROVEMENTS PROGRAM

The primary focus of this six-year program is to identify and address the infrastructure and facility/equipment needs of the community and to enhance our competitive position with the improving local, state, and national economy. Brentwood is recognized nationally as a desirable community to live, work, and do business in the Nashville/Middle Tennessee area. Existing and potential residents and corporate citizens have a choice in where they live or locate their business. In this competitive environment, it is essential that the City undertake or facilitate projects that help maintain and improve our favorable quality of life. The real challenge is to proactively undertake needed capital projects in a fiscally responsible manner. Accordingly, consideration and approval of this six-year CIP program by the City Commission represents one of the most important actions taken by the Board each year.

The adopted FY 2014-2019 Capital Improvements Program is an ambitious plan that calls for the investment of **\$110,170,000** in City, State, Federal, and private funds to upgrade and expand the City's infrastructure in the major program areas of transportation, utilities, parks and recreation, general facilities and equipment, technology, and storm drainage.

Total project costs in the major program areas over the next six years (FY 2014-2019) are summarized below:

Transportation	\$55,925,000	50.7%
Utilities	22,995,000	20.9%
Parks and Recreation	15,490,000	14.1%
Facilities & Equipment	8,695,000	7.9%
Technology	6,435,000	5.8%
Storm Drainage	<u>630,000</u>	<u>0.6%</u>
 TOTAL	 <u>\$110,170,000</u>	 <u>100.0%</u>

Transportation improvements are the largest component in the six year program. Proposed projects will address serious safety concerns associated with substandard narrow roads and provide additional capacity to help minimize future traffic gridlock. Two significant projects are targeted at improvements to state highways and are dependent on TDOT participation to move forward. They include Concord Road East (phase 2) from Sunset Road to the eastern city limits (\$19 million) and Franklin Road South from Concord Road to south of Moore's Lane (\$15.6 million). In addition, City and Federal funding allocated through the MPO is provided for reconstruction of a substandard section of Concord Road from Jones Parkway to Arrowhead Drive (\$4.9 million).

In the above City/TDOT projects, the City has assumed responsibility for engineering design and right-of-way acquisition costs, subject to TDOT paying for utility relocations and construction costs. TDOT continues to face serious budget limitations and is unable to fund all the road construction needs across the State from the revenue generated from the current State gasoline tax. Despite this, we are reasonably optimistic that State funding will be provided in 2013 for phase 2 improvements to Concord Road East (from Sunset Road to Nolensville Road) and in FY 2015 for the Franklin Road South project. Federal funding for the Jones Parkway to Arrowhead Drive section of Concord Road has been allocated and is available once right-of-way acquisition is complete.

While physical improvements to the road network account for a significant portion of the overall Capital Improvements Plan spending, the program also provides for long-term transportation planning, including the joint Brentwood/Metro Nashville traffic study of the Maryland Farms/Old Hickory Boulevard area (\$40,000). A comprehensive update to the City's Master Thoroughfare Plan (\$120,000) is also included as part of the Community Planning project in the General Facilities section of the CIP.

The City will maintain a significant commitment to street resurfacing over the six year period in the total amount of \$12.2 million. Despite no revenue growth anticipated in the State Street Aid Fund from the State's distribution of a portion of the gas tax to Tennessee local governments, the first two years of the proposed resurfacing program (FY 2014 & 2015) are fully funded with \$100,000 annual increases from the previous year via a proposed \$200,000 increase in the General Fund resurfacing budget in FY 2014 and direct transfers from the General Fund to the Capital Projects Fund. This will require a \$300,000 direct transfer which is included in the proposed FY 2014 General Fund operating budget. However, proposed resurfacing for the remaining four years in the CIP reflects lower funding amounts. The level of future funding for street resurfacing is a concern. This could be resolved if the General Assembly approves an increase in the State gasoline tax to cover unfunded needs with State highways and distributes a portion of the new revenue back to local governments to help with maintaining local streets. However, given the current political climate, such a gas tax increase is unlikely in the short-term.

Therefore, the City will be faced with continuing pressure to increase the level of General Fund support for street resurfacing.

Under the agreed order with the Tennessee Department of Environment and Conservation (TDEC), the proposed six-year **Utilities** program will continue to place high priority on rehabilitation of the original sewer system. Approximately \$8.35 million in projects will be carried out over the next three years. The primary focus will be a continuation of the “slip lining” of the inside walls of the original sewer lines and manholes and the repair of service line connections at the sewer mains to reduce storm water inflow/infiltration into the sewer collection system. The rehabilitation work accomplished to date has reduced annual infiltration over 700 million gallons which allowed for a partial lifting of the moratorium on new sewer connections within the Little Harpeth River drainage basin and reduces the City’s cost to Metro Nashville for treatment of storm water infiltration at their wastewater treatment facility.

From a water service standpoint, the City faces the continuing challenge of having to significantly overbuild its distribution system in order to be able to satisfy summer irrigation system demands. The six year plan provides for a \$9.7 million investment to expand the capability of the system to obtain more water from our wholesale providers and distribute to our customers. Several water line sections and major booster stations will be upgraded based on the deficiencies or potential enhancements identified in the water system computer model and master plan report. A significant project to upsize the Murray Lane and Johnson Chapel Road water pump stations along with a water line through the Belle Rive neighborhood and along Granny White Pike is planned to begin in FY 2014. This investment in the overall water distribution system should position it to handle the peak summer demands in the immediate future and when build-out occurs in our water service area.

A major commitment toward the acquisition and development of new park land was initiated in FY 2011 with the purchase of the 320 acre Marcella Vivrette Smith Park at Ravenswood Farm for \$10 million. The primary focus for the **Parks and Recreation** program will be for improvements to Smith Park as outlined in the approved master plan with a projected cost over six years of \$12.8 million. This includes the \$2.9 million needed to exercise an option to purchase an additional 78 acres for Smith Park by December 31, 2013 subject to funding through private contributions, grants from other governments, or other funding sources. Funding in the amount of \$1.6 million is also provided for the future development of the Flagpole (Southwest) park land beginning with master planning in CY 2014. Fiscal year 2014 funding is also provided for construction of a bathroom facility near the pavilion and playground in Granny White Park.

The primary focus of the **General Facilities and Equipment** program over six years will be the ongoing effort to accumulate funding annually for the periodic replacement and upgrade of essential vehicles. This systematic approach will allow for \$5.5 million in vehicles and equipment (costing more than \$40,000 per unit) to be replaced over the next six years. This reserve allows us to avoid an adverse budgetary impact in a single year. FY 2014 funding (\$200,000) is provided for a comprehensive update of the Brentwood 2020 plan, including the City's Master Thoroughfare Plan. Finally, \$1.3 million remains in reserve for possible public infrastructure improvement in the Town Center area as may be appropriate to help facilitate redevelopment of the original Town Center area.

The **Technology** program emphasizes the replacement and upgrade of computer hardware and software and other state of the art equipment that allows our employees to continue to deliver services in a responsive, cost effective manner. About \$2.7 million is allocated for computer equipment, hardware and software upgrades over six years. Significant new funding of \$3 million is programmed beginning in FY 2015 for the City's estimated share of the cost for implementation of a countywide 800 megahertz radio system that would allow all public safety agencies in Williamson County and the county school system to communicate on the same system. Currently, none of the agencies can communicate directly without undertaking cumbersome system manipulations that significantly compromise communication abilities in an emergency situation. Funding in the amount of \$365,000 is also provided for continued expansion of the City's fiber optic communication network to create redundant loops and minimize communication down time in the event of an incident that damages part of the fiber network.

RESOLUTION 2013-46

**A RESOLUTION TO ADOPT A CAPITAL IMPROVEMENTS PROGRAM FOR THE
CITY OF BRENTWOOD FOR THE FISCAL YEARS 2014-2019**

WHEREAS, the City of Brentwood has grown rapidly in population and services since its inception in 1969; and


WHEREAS, a proposed program for capital improvements has been developed for the next six years to address the needs of a growing community; and

WHEREAS, this program allows for more effective use of planning, financial and organizational resources in implementing a widely understood capital improvements plan.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY OF BRENTWOOD, TENNESSEE, AS FOLLOWS:

SECTION 1. That the proposed Capital Improvements Program, establishing projects to be accomplished during fiscal years 2014-2019, is hereby adopted as a guideline for Brentwood city government.

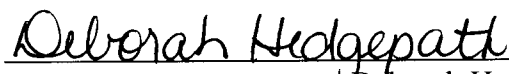
SECTION 2. That this resolution shall take effect from and after its passage, the general welfare of the City of Brentwood, Williamson County, Tennessee requiring it.



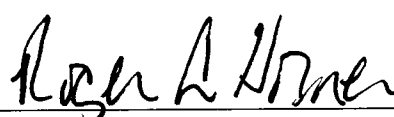
MAYOR Betsy S. Crossley

ADOPTED: 6/25/2013

Approved as to form:



RECORDER Deborah Hedgepath



CITY ATTORNEY Roger A. Horner

MAJOR CAPITAL IMPROVEMENT PROJECTS
(i.e. Greater than \$500,000)
Fiscal Year 2013 - 2014

Transportation

Concord Road (east of Edmondson Pike)	\$ 14,000,000
Concord Road (west of Arrowhead Drive)	\$ 3,920,000
Street Resurfacing	\$ 2,000,000
Franklin Road (south section)	\$ 2,600,000

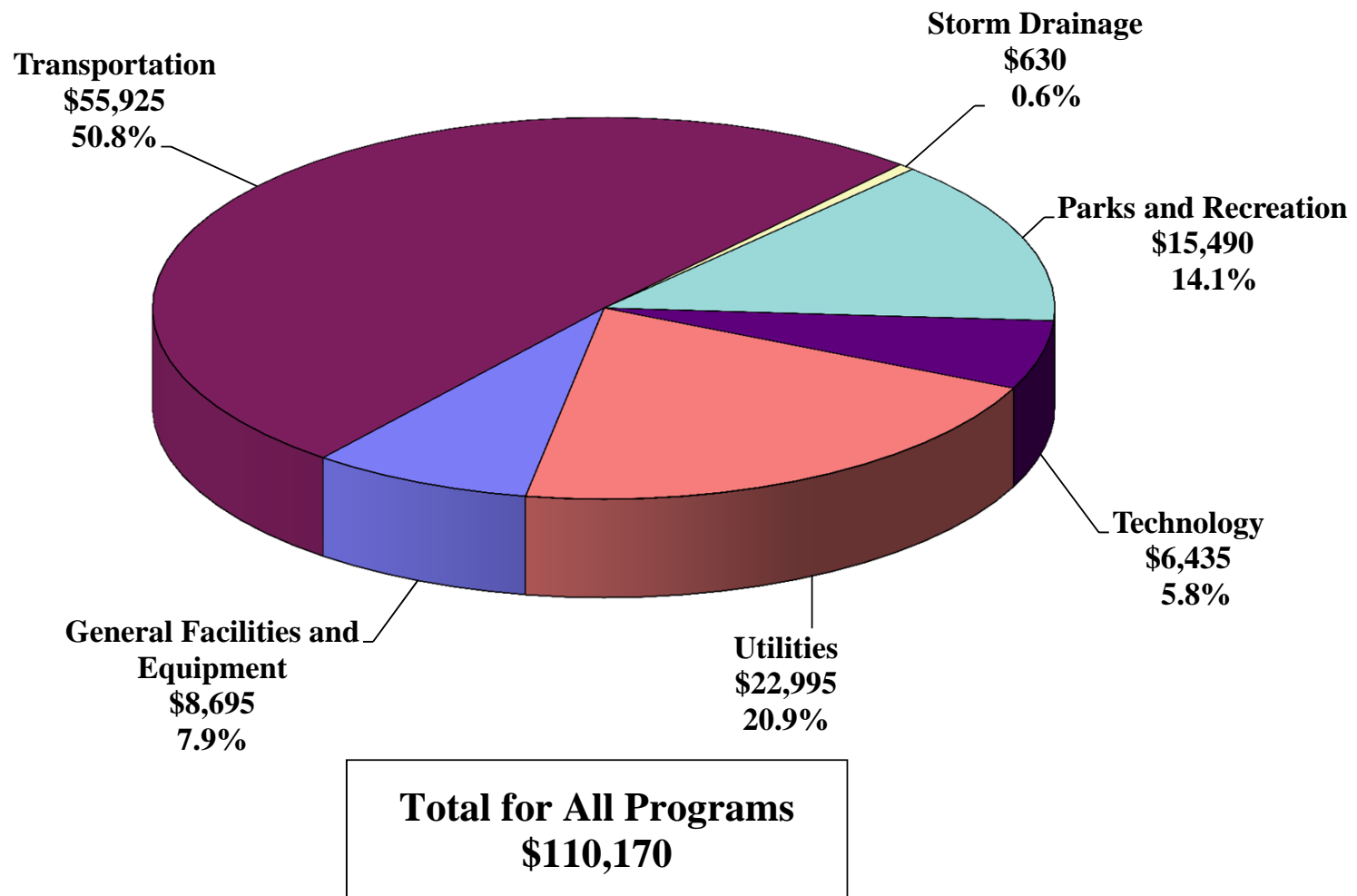
Parks

Marcella Vivrette Smith Park	\$ 8,380,000
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Utilities

Brentwood Sewer Rehabilitation	\$ 3,345,000
Water System Capacity Improvements	\$ 4,800,000
Meter Reading Program Upgrade	\$ 550,000

**City of Brentwood, Tennessee
Capital Improvements Program
Fiscal Year 2014-2019
Program Expenditures
(000's)**



City of Brentwood, Tennessee
Capital Improvements Program
Fiscal Year 2014 - 2019
Summary - All Projects
(000's)

		Projected FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	Total 6 Years 2014 - 2019
General Facilities	Community Identity Features	0	0	15	15	15	15	15	75
	Community Planning	0	200	30	0	0	0	0	230
	Equipment/Vehicles	1330	435	1190	670	1015	1715	455	5,480
	Library	130	25	25	25	25	25	25	150
	Municipal Center	200	170	170	170	170	170	170	1,020
	Safety Center East	0	25	25	25	25	25	25	150
	Service Center	25	40	50	50	50	50	50	290
	Town Center Improvements	0	0	1300	0	0	0	0	1,300
	Total - General Facilities	1,685	895	2,805	955	1,300	2,000	740	8,695
Technology	Computer Equipment	895	225	370	445	225	280	460	2,005
	Emergency Communications Center	0	20	0	0	0	0	0	20
	Fiber Optic Network	230	140	140	0	85	0	0	365
	GIS	20	0	40	0	0	100	0	140
	Radio System	60	60	1310	1750	0	0	0	3,120
	Software Systems	25	320	140	25	20	140	50	695
	Warning Sirens	30	0	30	0	30	0	30	90
	Total - Technology	1,260	765	2,030	2,220	360	520	540	6,435
Transportation	Bikeway Improvements	50	385	175	175	175	175	175	1,260
	Concord Road (west of Arrowhead Drive)	510	3920	1000	0	0	0	0	4,920
	Concord Road (east of Edmondson Pike)	300	14000	5000	0	0	0	0	19,000
	Franklin Road (south section)	150	2600	4000	6000	3000	0	0	15,600
	Sidewalks	0	210	50	50	50	50	50	460
	Split Log Road	65	25	0	0	0	0	0	25
	Street Lighting	0	0	20	20	20	20	20	100
	Street Resurfacing	1900	2000	2100	2100	2010	2010	2010	12,230
	Sunset Road	30	0	0	85	350	0	0	435
	Town Center Area	0	0	300	300	300	300	300	1,500
	Traffic Signal Upgrades	410	75	0	160	0	160	0	395
	Wilson Pike	155	0	0	0	0	0	0	-
	Total - Transportation	3,570	23,215	12,645	8,890	5,905	2,715	2,555	55,925

City of Brentwood, Tennessee
Capital Improvements Program
Fiscal Year 2014 - 2019
Summary - All Projects
(000's)

		<u>Projected FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>Total 6 Years 2014 - 2019</u>
Storm Drainage	Bowman Lane Drainage	0	25	0	0	0	0	0	25
	Lipscomb Drive Drainage Area	50	0	0	0	0	0	0	0
	Regional Flood Study	20	20	10	0	0	0	0	30
	Subdivision Drainage	50	50	100	100	100	100	100	550
	Wilson Pike Circle Drainage	0	25	0	0	0	0	0	25
	Total - Storm Drainage	120	120	110	100	100	100	100	630
Parks/Recreation	Crockett Park	40	30	30	135	65	30	30	320
	Deerwood Arboretum	0	60	0	0	15	0	0	75
	Flagpole (Southwest) Park	0	0	125	1500	0	0	0	1,625
	Granny White Park	5	165	200	115	70	30	30	610
	Marcella Vivrette Smith Park	1,720	8,380	175	2,000	130	1,920	150	12,755
	Margaret Powell Park	480	0	0	0	0	0	0	0
	Owl Creek Park	0	0	0	25	25	25	0	75
	River Park	0	0	0	0	0	25	0	25
	Tower Park	0	0	0	5	0	0	0	5
	Total - Parks/Recreation	2,245	8,635	530	3,780	305	2,030	210	15,490
Utilities	Brentwood Sewer Rehabilitation	5615	3345	1000	4000	0	0	0	8,345
	Harpeth Valley Water Line Connector	55	0	0	0	0	0	0	-
	Meter Reading Program Upgrade	550	550	550	550	0	0	0	1,650
	Miscellaneous Sewer Service Additions	0	40	40	40	40	40	40	240
	Miscellaneous Sewer System Improvements	0	110	110	110	110	110	110	660
	Miscellaneous Water System Improvements	110	110	110	110	110	110	110	660
	Peach Court Utility Improvements	150	0	0	0	0	0	0	-
	Sewer Lift Station Rehabilitation	70	160	0	0	0	0	0	160
	Sewer System Model	0	75	0	0	0	0	0	75
	Water Line Replacement Program	15	425	220	220	220	220	220	1,525
	Water System Capacity Improvements	960	4800	2880	0	750	1250	0	9,680
	Total - Utilities	7,525	9,615	4,910	5,030	1,230	1,730	480	22,995
TOTALS		16,405	43,245	23,030	20,975	9,200	9,095	4,625	110,170

CITY OF BRENTWOOD, TENNESSEE
ANNUAL OPERATING IMPACT - CAPITAL IMPROVEMENTS PROGRAM
FISCAL YEAR 2014 - 2019
(000'S)

<u>Programs</u>	<u>Projects</u>	<u>Personnel Services</u>	<u>Operating Expenditures</u>	<u>Debt Service</u>	<u>Total Operating Budget Impact</u>	<u>Program Totals</u>
General Facilities	Community Identity Features	-	5	-	5	
	Community Planning	-	-	-	-	
	Equipment/Vehicles	-	-	-	-	
	Library	-	(20)	-	(20)	
	Municipal Center	-	15	-	15	
	Safety Center East	-	-	-	-	
	Service Center	-	-	-	-	
	Town Center Improvements	-	-	-	-	
	Total - General Facilities					-
Technology	Computer Equipment	-	-	-	-	
	Emergency Communications Center	-	-	-	-	
	Fiber Optic Network	-	5	-	5	
	GIS	50	85	-	135	
	Radio System	-	10	-	10	
	Software Systems	-	-	-	-	
	Warning Sirens	-	1	-	1	
	Total - Technology					151
Transportation	Bikeway Improvements	-	75	-	75	
	Concord Road (west of Arrowhead Drive)	-	-	-	-	
	Concord Road (east of Edmondson Pike)	-	-	-	-	
	Franklin Road (south section)	-	-	225	225	
	Sidewalks	-	5	-	5	
	Split Log Road	-	-	130	130	
	Street Lighting	-	1	-	1	
	Street Resurfacing	-	-	-	-	
	Sunset Road	-	-	-	-	
	Town Center Area	-	-	-	-	
	Traffic Signal Upgrades	-	5	-	5	
	Wilson Pike	-	-	-	-	
	Total - Transportation					441
Storm Drainage	Derby Glen Drainage	-	-	-	-	
	Lipscomb Drive Area Drainage	-	-	-	-	
	Subdivision Drainage	-	-	-	-	
	Wildwood Drainage	-	-	-	-	

CITY OF BRENTWOOD, TENNESSEE
ANNUAL OPERATING IMPACT - CAPITAL IMPROVEMENTS PROGRAM
FISCAL YEAR 2014 - 2019
(000'S)

<u>Programs</u>	<u>Projects</u>	<u>Personnel Services</u>	<u>Operating Expenditures</u>	<u>Debt Service</u>	<u>Total Operating Budget Impact</u>	<u>Program Totals</u>
	Total - Storm Drainage					-
Parks/Recreation	Crockett Park	-	-	-	-	
	Deerwood Arboretum	-	-	-	-	
	Flagpole (Southwest) Park	20	97	70	187	
	Granny White Park	-	-	-	-	
	Marcella Vivrette Smith Park	60	120	910	1,090	
	Margaret Powell Park	-	40	-	40	
	Owl Creek Park	-	-	-	-	
	River Park	-	-	-	-	
	Tower Park	10	5	-	15	
	Total - Parks/Recreation					1,332
Utilities	Brentwood Sewer Rehabilitation	-	(1,050)	1,690	640	
	Harpeth Valley Water Line Connector	-	-	-	-	
	Meter Reading Program Upgrade	-	(50)	-	(50)	
	Miscellaneous Sewer Service Additions	-	5	-	5	
	Miscellaneous Sewer System Improvements	-	-	-	-	
	Miscellaneous Water System Improvements	-	-	-	-	
	Peach Court Utility Improvements	-	-	-	-	
	Sewer Lift Station Rehabilitation	-	(20)	-	(20)	
	Sewer System Model	-	5	-	5	
	Water Line Replacement Program	-	(10)	-	(10)	
	Water System Capacity Improvements	-	-	715	715	
	Total - Utilities					1,285
TOTALS - ALL PROGRAMS		\$ 140	\$ (671)	\$ 3,740	\$ 3,209	\$ 3,209

City of Brentwood, Tennessee
Capital Improvements Program
Fiscal Year 2014 - 2019
Program Expenditures - Summary
(000's)

<u>Program</u>	<u>Projected FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>Total 6 Years 2014-2019</u>
General Facilities and Equipment	1,685	895	2,805	955	1,300	2,000	740	8,695
Technology	1,260	765	2,030	2,220	360	520	540	6,435
Transportation	3,570	23,215	12,645	8,890	5,905	2,715	2,555	55,925
Storm Drainage	120	120	110	100	100	100	100	630
Parks and Recreation	2,245	8,635	530	3,780	305	2,030	210	15,490
Utilities	7,525	9,615	4,910	5,030	1,230	1,730	480	22,995
Grand Total	16,405	43,245	23,030	20,975	9,200	9,095	4,625	110,170

City of Brentwood, Tennessee
Capital Improvements Program
Fiscal Year 2014 - 2019
Sources of Funds - Summary
(000's)

<u>Source</u>	<u>Projected FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>Total 6 Years 2014-19</u>
Capital Projects Fund	3,410	3,880	3,910	300	300	300	300	8,990
Emergency Communications District Fund	-	20	-	-	-	-	-	20
Equipment Replacement Division	1,825	560	1,700	1,140	1,260	2,135	965	7,760
Facilities Maintenance Division	165	235	380	405	325	260	210	1,815
General Fund	510	710	1,680	2,255	1,485	1,595	1,550	9,275
General Fund (Unreserved Balance)	750	-	-	-	-	-	-	-
General Obligation Bond Proceeds	215	4,685	425	4,550	130	1,920	-	11,710
Municipal Center Fund	200	170	170	170	170	170	170	1,020
Private Sources	480	2,405	5	5	5	5	5	2,430
Public Works Project Fee Fund	-	1,400	-	85	350	-	-	1,835
Inter-Governmental Sources	280	18,060	8,800	6,000	3,000	-	-	35,860
State Street Aid Fund	1,040	1,040	1,040	1,040	950	950	950	5,970
Water and Sewer Fund	955	1,935	1,040	1,025	475	510	475	5,460
Water & Sewer Bond/Note Proceeds	6,575	8,145	3,880	4,000	750	1,250	-	18,025
Grand Total	16,405	43,245	23,030	20,975	9,200	9,095	4,625	110,170

City of Brentwood, Tennessee
Capital Improvements Program
Fiscal Year 2014-2019
General Facilities and Equipment Program - Summary
(000's)

<u>Projects</u>	<u>Projected FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>Total 6 Years 2014-19</u>
Community Identity Features	-	-	15	15	15	15	15	75
Community Planning	-	200	30	-	-	-	-	230
Equipment/Vehicles	1,330	435	1,190	670	1,015	1,715	455	5,480
Library	130	25	25	25	25	25	25	150
Municipal Center	200	170	170	170	170	170	170	1,020
Safety Center East	-	25	25	25	25	25	25	150
Service Center	25	40	50	50	50	50	50	290
Town Center Improvements	-	-	1,300	-	-	-	-	1,300
Grand Total	1,685	895	2,805	955	1,300	2,000	740	8,695

Source of Funds

Capital Projects Fund	30	330	1,300	-	-	-	-	1,630
General Fund	-	-	45	15	15	15	15	105
General Fund (Unreserved Balance)	-	-	-	-	-	-	-	-
G O Bond Proceeds	-	-	-	-	-	-	-	-
Equipment Replacement Division	1,330	315	1,190	670	1,015	1,715	455	5,360
Facilities Maintenance Division	75	80	100	100	100	100	100	580
Inter-Governmental Sources	50	-	-	-	-	-	-	-
Municipal Center Fund	200	170	170	170	170	170	170	1,020
Private Sources	-	-	-	-	-	-	-	-
Water and Sewer Fund	-	-	-	-	-	-	-	-
Grand Total	1,685	895	2,805	955	1,300	2,000	740	8,695

City of Brentwood, Tennessee
Capital Improvements Program
Fiscal Year 2014 - 2019
Technology Program - Summary
(000's)

<u>Projects</u>	<u>Projected FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>Total 6 Years 2014-19</u>
Computer Equipment	895	225	370	445	225	280	460	2,005
Emergency Communications Center	-	20	-	-	-	-	-	20
Fiber Optic Network	230	140	140	-	85	-	-	365
GIS	20	-	40	-	-	100	-	140
Radio System	60	60	1,310	1,750	-	-	-	3,120
Software Systems	25	320	140	25	20	140	50	695
Warning Sirens	30	-	30	-	30	-	30	90
Grand Total	1,260	765	2,030	2,220	360	520	540	6,435

Source of Funds

Capital Projects Fund	610	500	1,000	-	-	-	-	1,500
General Fund	-	-	255	700	115	65	30	1,165
General Fund (Unreserved Balance)	-	-	-	-	-	-	-	-
G O Bond Proceeds	-	-	250	1,050	-	-	-	1,300
Equipment Replacement Division	495	245	510	470	245	420	510	2,400
Facilities Maintenance Division	-	-	-	-	-	-	-	-
Inter-Governmental Sources	150	-	-	-	-	-	-	-
Municipal Center Fund	-	-	-	-	-	-	-	-
Water and Sewer Fund	5	-	15	-	-	35	-	50
ECD Fund	-	20	-	-	-	-	-	20
Grand Total	1,260	765	2,030	2,220	360	520	540	6,435

City of Brentwood, Tennessee
Capital Improvements Program
Fiscal Year 2014 - 2019
Transportation - Summary
(000's)

<u>Projects</u>	<u>Projected FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>Total 6 Years 2014-19</u>
Bikeway Improvements	50	385	175	175	175	175	175	1,260
Concord Road (west of Arrowhead Drive)	510	3,920	1,000	-	-	-	-	4,920
Concord Road (east of Edmondson Pike)	300	14,000	5,000	-	-	-	-	19,000
Franklin Road (south section)	150	2,600	4,000	6,000	3,000	-	-	15,600
Sidewalks	-	210	50	50	50	50	50	460
Split Log Road	65	25	-	-	-	-	-	25
Street Lighting	-	-	20	20	20	20	20	100
Street Resurfacing	1,900	2,000	2,100	2,100	2,010	2,010	2,010	12,230
Sunset Road	30	-	-	85	350	-	-	435
Town Center Area	-	-	300	300	300	300	300	1,500
Traffic Signal Upgrades	410	75	-	160	-	160	-	395
Wilson Pike	155	-	-	-	-	-	-	-
Grand Total	3,570	23,215	12,645	8,890	5,905	2,715	2,555	55,925

Source of Funds

Capital Projects Fund	1,940	2,035	1,600	300	300	300	300	4,835
General Fund	460	660	1,155	1,415	1,255	1,415	1,255	7,155
General Fund (Unreserved Balance)	-	-	-	-	-	-	-	-
G O Bond Proceeds	-	-	-	-	-	-	-	-
Facilities Maintenance Division	50	50	50	50	50	50	50	300
Private Sources	-	-	-	-	-	-	-	-
Public Works Project Fund	-	1,400	-	85	350	-	-	1,835
Inter-Governmental Sources	80	17,560	8,800	6,000	3,000	-	-	35,360
State Street Aid Fund	1,040	1,040	1,040	1,040	950	950	950	5,970
Water and Sewer Fund	-	470	-	-	-	-	-	470
Grand Total	3,570	23,215	12,645	8,890	5,905	2,715	2,555	55,925

City of Brentwood, Tennessee
Capital Improvements Program
Fiscal Year 2014 - 2019
Storm Drainage Program - Summary
(000's)

<u>Projects</u>	<u>Projected FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>Total 6 Years 2014-2019</u>
Bowman Lane Drainage	-	25	-	-	-	-	-	25
Lipscomb Drive Drainage Area	50	-	-	-	-	-	-	-
Regional Flood Study	20	20	10	-	-	-	-	30
Subdivision Drainage	50	50	100	100	100	100	100	550
Wilson Pike Circle Drainage	-	25	-	-	-	-	-	25
Grand Total	120	120	110	100	100	100	100	630

Source of Funds

Capital Projects Fund	70	70	10	-	-	-	-	80
General Fund	50	50	100	100	100	100	100	550
G O Bond Proceeds	-	-	-	-	-	-	-	-
Grand Total	120	120	110	100	100	100	100	630

City of Brentwood, Tennessee
Capital Improvements Program
Fiscal Year 2014 - 2019
Parks and Recreation Program - Summary
(000's)

<u>Projects</u>	<u>Projected 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>Total 6 Years 2014-19</u>
Crockett Park	40	30	30	135	65	30	30	320
Deerwood Arboretum	-	60	-	-	15	-	-	75
Flagpole (Southwest) Park	-	-	125	1,500	-	-	-	1,625
Granny White Park	5	165	200	115	70	30	30	610
Marcella Vivrette Smith Park	1,720	8,380	175	2,000	130	1,920	150	12,755
Margaret Powell Park	480	-	-	-	-	-	-	-
Owl Creek Park	-	-	-	25	25	25	-	75
River Park	-	-	-	-	-	25	-	25
Tower Park	-	-	-	5	-	-	-	5
Grand Total	2,245	8,635	530	3,780	305	2,030	210	15,490

Source of Funds

Capital Projects Fund	760	945	-	-	-	-	-	945
General Fund	-	-	125	25	-	-	150	300
General Fund (Unreserved Balance)	750	-	-	-	-	-	-	-
G O Bond Proceeds	215	4,685	175	3,500	130	1,920	-	10,410
Facilities Maintenance Division	40	105	230	255	175	110	60	935
Private Sources	480	2,400	-	-	-	-	-	2,400
Inter-Governmental Sources	-	500	-	-	-	-	-	500
Water and Sewer Fund	-	-	-	-	-	-	-	-
Grand Total	2,245	8,635	530	3,780	305	2,030	210	15,490

City of Brentwood, Tennessee
Capital Improvements Program
Fiscal Year 2014-2019
Water and Sewer Program - Summary
(000's)

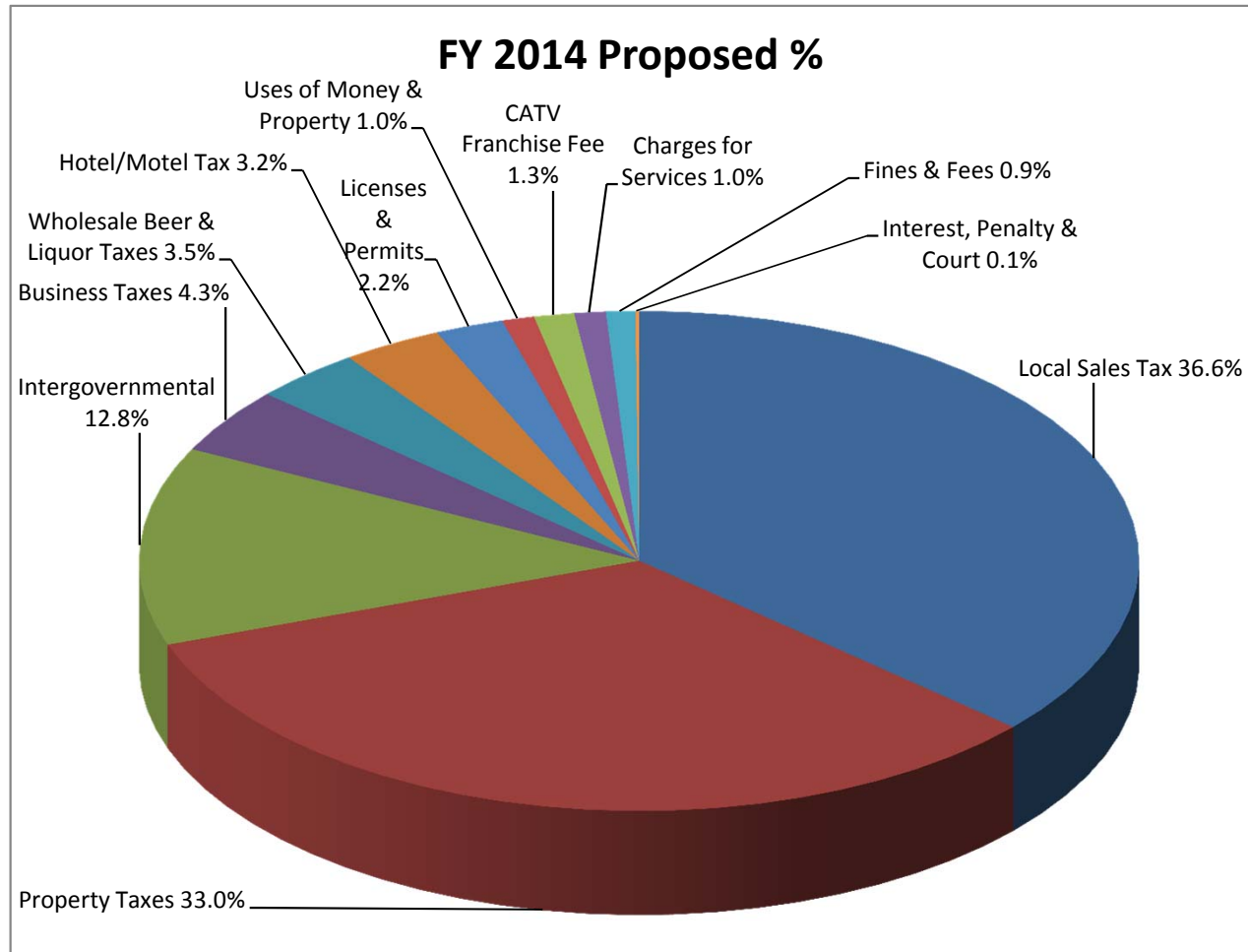
<u>Projects</u>	<u>Projected FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>Total 6 Years 2014-2019</u>
Brentwood Sewer Rehabilitation	5,615	3,345	1,000	4,000	-	-	-	8,345
Harpeth Valley Water Line Connector	55	-	-	-	-	-	-	-
Meter Reading Program Upgrade	550	550	550	550	-	-	-	1,650
Miscellaneous Sewer Service Additions	-	40	40	40	40	40	40	240
Miscellaneous Sewer System Improvements	-	110	110	110	110	110	110	660
Miscellaneous Water System Improvements	110	110	110	110	110	110	110	660
Peach Court Utility Improvements	150	-	-	-	-	-	-	-
Sewer Lift Station Rehabilitation	70	160	-	-	-	-	-	160
Sewer System Model	-	75	-	-	-	-	-	75
Water Line Replacement Program	15	425	220	220	220	220	220	1,525
Water System Capacity Improvements	960	4,800	2,880	-	750	1,250	-	9,680
Grand Total	7,525	9,615	4,910	5,030	1,230	1,730	480	22,995

Source of Funds

Water & Sewer Fund	950	1,465	1,025	1,025	475	475	475	4,940
Private Sources	-	5	5	5	5	5	5	30
Water & Sewer Bond/Note Proceeds	6,575	8,145	3,880	4,000	750	1,250	-	18,025
Grand Total	7,525	9,615	4,910	5,030	1,230	1,730	480	22,995

GENERAL FUND REVENUES

GENERAL FUND MAJOR REVENUES



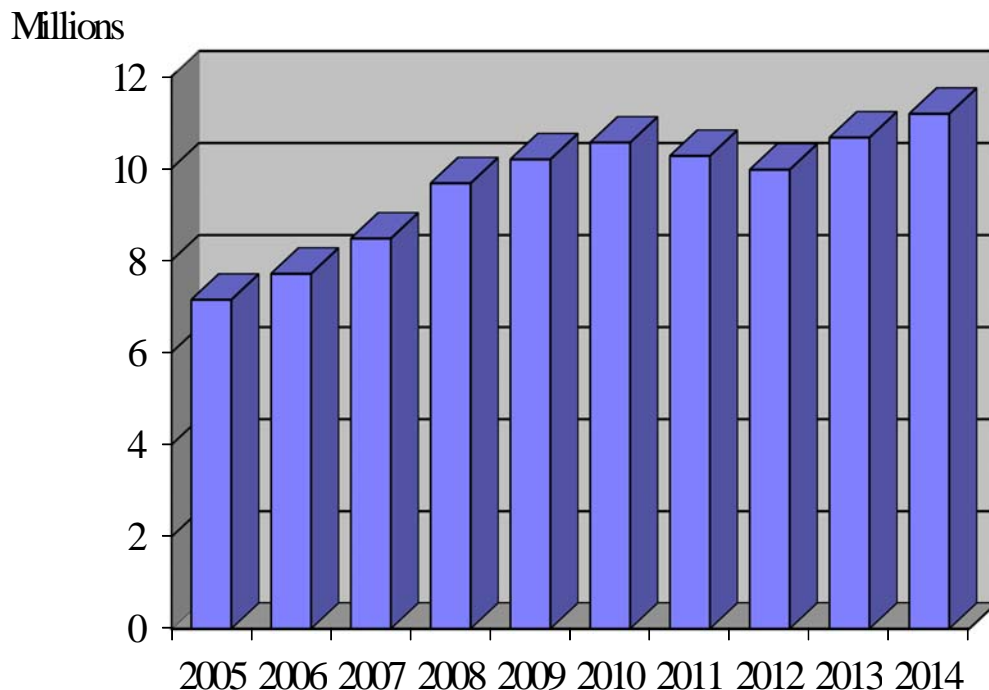
Revenue Source	FY 2014 Proposed	FY 2014 Proposed %
Local Sales Tax	12,015,000	36.6%
Property Taxes	10,835,000	33.0%
Intergovernmental	4,210,050	12.8%
Business Taxes	1,400,000	4.3%
Wholesale Beer & Liquor Taxes	1,150,000	3.5%
Hotel/Motel Tax	1,060,000	3.2%
Licenses & Permits	729,700	2.2%
Uses of Money & Property	344,000	1.0%
CATV Franchise Fee	425,000	1.3%
Charges for Services	335,600	1.0%
Fines & Fees	310,000	0.9%
Interest, Penalty & Court	40,000	0.1%
Other	5,500	0.0%
Total General Fund Revenues	<u>\$ 32,859,850</u>	<u>100.0%</u>

GENERAL FUND REVENUE TAXES

REAL PROPERTY TAX

The proposed property tax rate for FY 2014 is \$.44 per \$100 of assessed value which is the same effective tax rate for the 23rd consecutive fiscal year. The budgeted amount for both real and personal property taxes in FY 2014 is \$10,450,000, an increase of \$110,000 or 1.1% from FY 2013 due to completed new taxable property placed on the tax rolls in the past year. The projected amount is based on actual assessments for calendar year 2012 without any projections for new properties that may be added to the assessment rolls in calendar year 2013. Under Tennessee law, residential property is assessed at a rate of 25% of appraised value. Commercial property is assessed at a rate of 40% of appraised value. In addition, businesses operating within the City of Brentwood are subject to a tax on the personal property used in their business. The tax rate is the same as for real property but is assessed at 30% of appraised value.

REAL AND PERSONAL PROPERTY TAX



PUBLIC UTILITY PROPERTY TAX

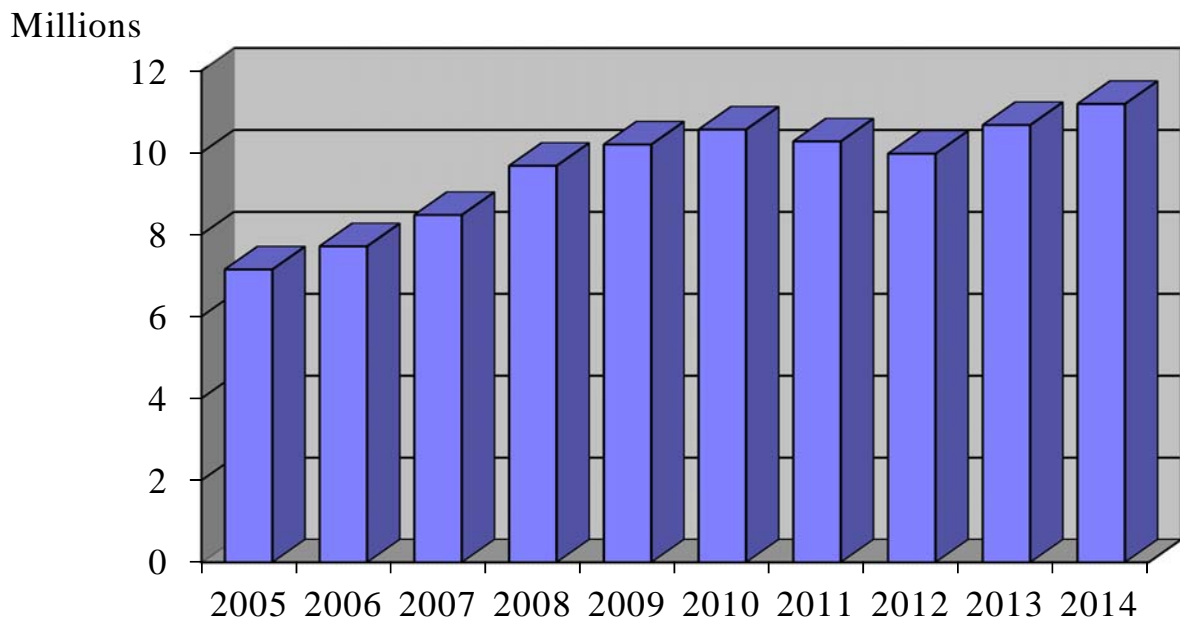
This is the tax paid by regulated public utilities on their property within the City limits. Public utility property is assessed by the State of Tennessee at a rate of 55% of appraised value. Annual tax collections can fluctuate widely each year and are difficult to project as the actual assessment will not be available until January 2014. The FY 2014 estimate of \$360,000 represents no change from last year and is based on collections received in January 2013. Brentwood's primary public utility taxpayer is AT&T.

GENERAL FUND REVENUE TAXES

LOCAL SALES TAX

Under state law, Brentwood is allocated about 50% of the 2.25% Williamson County local option sales tax collected by the State from businesses located within the City limits. The remaining amount is allocated to the Williamson County Schools and Franklin Special School District based on average daily attendance. Estimated collections for Brentwood in FY 2014 will be \$12,015,000, an increase of \$825,000 or 7.4% from last year's budgeted amount of \$11,190,000. The FY 2014 estimate is conservative taking into account FY 2013 year-to-date collection trends which are continuing to improve after several years of slightly declining revenue.

LOCAL SALES TAX



WHOLESALE BEER TAX

The wholesale beer tax is collected by the State based on wholesale beer sales within the City. Under present law, the net tax rate is 13.5% per wholesale beer price. Effective FY 2014, the percentage tax will be replaced with a net \$34.51 per barrel beer tax. State projections indicate the new taxing formula will generate increased revenue for the first couple of years but revenue will then level out with new growth only occurring because of increased sales. Based on year-to-date collection trends, the budgeted amount for FY 2014 is conservatively projected at \$600,000, a \$20,000 increase from the FY 2013 budgeted amount.

GENERAL FUND REVENUE TAXES

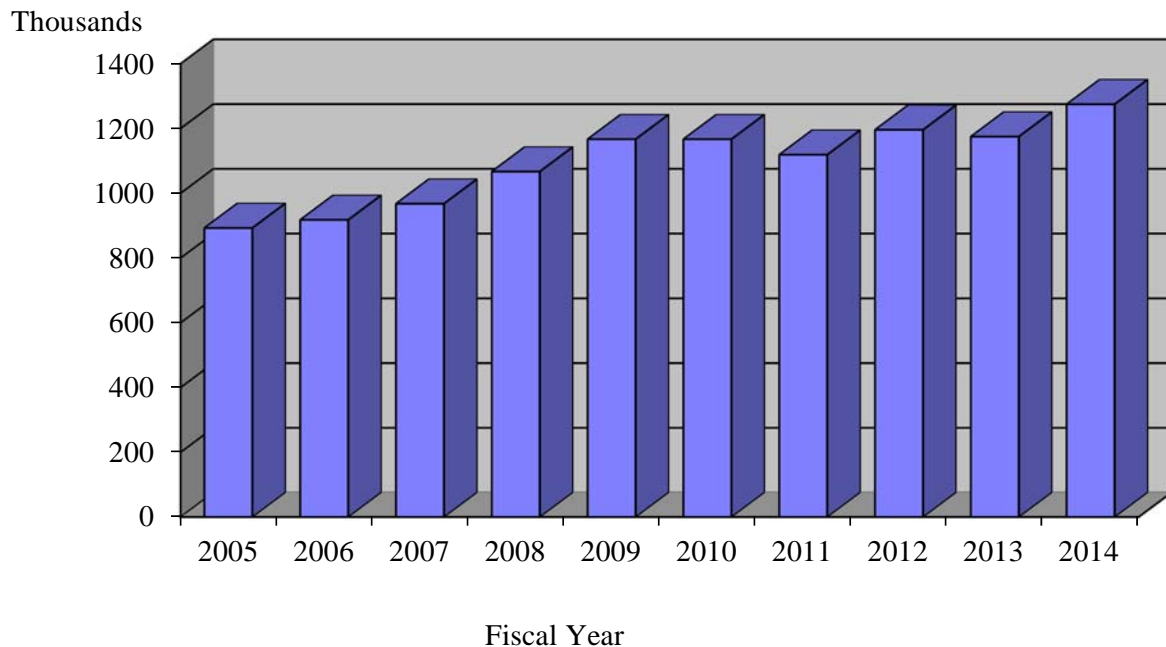
WHOLESALE LIQUOR TAX

The wholesale liquor tax is collected by the State based on wholesale liquor sales to stores within the City. The tax is assessed at the distribution point at a rate between 5% and 8% with the City receiving 95% of the tax collected. The estimated revenue for FY 2014 of \$550,000 represents a \$25,000 increase from FY 2013, based on historic and year-to-date collections from the City's four (4) privately owned liquor stores located in the Cool Springs area and North Brentwood.

BUSINESS TAX

The collection of business tax is authorized by the State based upon a percentage of the gross receipts and type of business. In FY 2010, the General Assembly enacted Public Chapter 530, which shifted the administration and collection of business tax from local municipalities and counties to the Tennessee Department of Revenue effective February 28, 2010. All tax returns are now filed with the State. Businesses continue to obtain the initial business licenses from the City to ensure compliance with zoning regulations. From the fees collected, 57% are distributed to the City and 43% retained by the State. The budget estimate for FY 2014 of \$1,275,000 represents no increase from last year's budgeted business tax collections. Note that the most significant collections from this tax are not received until late May or June.

BUSINESS TAXES



GENERAL FUND REVENUE TAXES

HOTEL/MOTEL TAX

The City receives a 4% tax on the cost of hotel/motel room occupancy in Brentwood. The budgeted amount for FY 2014 is \$1,060,000, a \$35,000 or 3.4% increase from FY 2013. The higher estimate is based on year-to-date collection trends for FY 2013 and reflects a continued improving travel market, particularly with business travelers to our employment centers.

CABLE TELEVISION FRANCHISE TAX

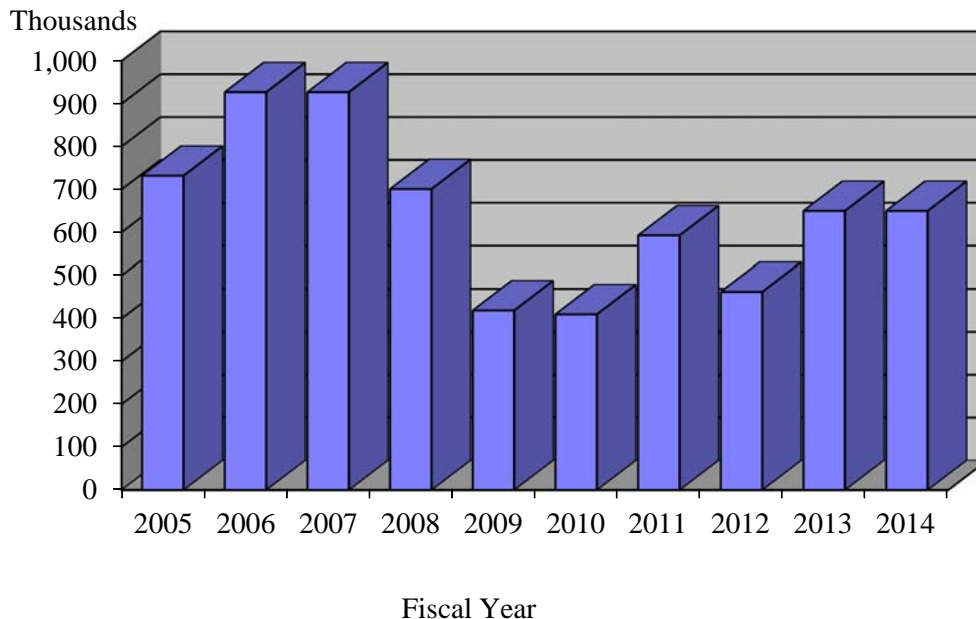
The City currently receives a 3% fee on gross revenues under the City's cable television franchise ordinance with Comcast. In addition, the City receives a 5% fee from AT&T under their state-wide franchise agreement. The FY 2014 budget projection of \$425,000 is an increase of \$25,000 over the FY 2013 budget estimate. This increase reflects growth in the number of customers using CATV services and the cost for services.

GENERAL FUND REVENUE LICENSES AND PERMITS

BUILDING, PLUMBING & MECHANICAL PERMITS

Permit fees are collected from contractors prior to construction of new structures and additions to or renovations of existing structures. The FY 2014 estimate is \$650,000, no increase above the FY 2013 estimate. This conservative estimate reflects continued new housing activity in FY 2014, but is nowhere near the collections received during the boom years of 2005-2008. Historically, permits fees have fluctuated (up and down) over the years reflecting the state of the economy, interest rates, and demand/availability of housing.

BUILDING/PLUMBING/MECHANICAL PERMITS



OTHER PERMITS

The City collects various other permits related to development activity in order to recover a portion of the cost of regulating activities for those individuals receiving the service/oversight. Some of the other permits include blasting/burning permits, excavation permits, site plan fees, and zoning permits. No increase in revenue from all other permits is expected in FY 2014.

GENERAL FUND REVENUE INTERGOVERNMENTAL

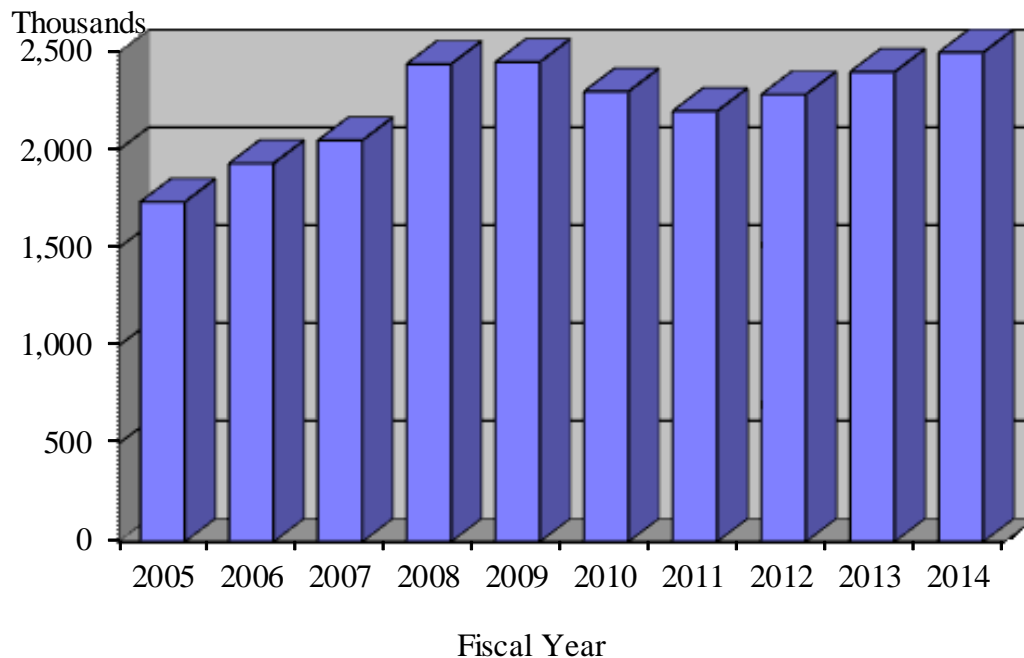
TVA PILOT (PAYMENTS IN-LIEU OF TAXES)

The in-lieu of tax payments provided by the Tennessee Valley Authority (TVA) is based on a percentage of the utilities' power sales within the State of Tennessee which is distributed to cities on a per capita basis. Based on YTD 2013 trends, the FY 2014 amount is budgeted at \$420,000, a \$10,000 or 2.3% decrease from FY 2013.

STATE SHARED SALES TAX

The State distributes a share of the 7% State-wide sales tax to cities on a per capita basis. The FY 2014 budget amount is \$2,500,000, which represents a \$100,000 or 4.2% increase from FY 2013. This reflects increased collections from an improving State economy.

STATE SHARED SALES TAX



STATE INCOME TAX

The 6% Hall Income Tax (on dividends and interest earnings) is collected by the State for the previous calendar year with 37.5% redistributed to the local governments where the taxpayer resides. The Finance Department places a high priority on auditing the state's collection rolls

GENERAL FUND REVENUE INTERGOVERNMENTAL

each year to ensure that all Brentwood taxpayers are properly coded to our jurisdiction. Actual receipts can fluctuate dramatically each year due to market returns on investments, national economic conditions and the location of residency for the taxpayers. Accurate projections for FY 2014 are further compounded by the fact that FY 2013 accrued collections (from the 2012 tax year) will not be known until August 1, 2013 or 30 days after the close of the fiscal year. Over the past 10 years, annual collections have ranged from as low as \$965,000 in FY 2005 to \$3,308,000 in FY 2009. Given these factors, budget estimates have historically been estimated conservatively to avoid significant shortfalls in years when the investment market performs poorly. Therefore, the FY 2014 budget estimate (for the CY 2013 tax year) will remain unchanged with a conservative estimate of \$900,000.

It is clear from recent activity in the state legislature that the Hall Income Tax is targeted for gradual elimination over the next 7-10 years. Such action will have an extremely detrimental impact on our ability to fund annual operations and pay for many capital projects on a cash basis in lieu of issuing additional debt. When the Hall Income Tax is phased out, additional revenue opportunities will have to be identified to maintain the City's ability to provide the necessary services and facilities to this growing community.

LIQUOR BY THE DRINK TAX

The State collects a 15% tax for the City on the sale of alcohol beverages in restaurants (distilled spirits) of which the City remits one-half to the County for education. The projected amount for FY 2014 is \$130,000, a \$10,000 increase from the previous year based on FY 2013 year-to-date trends.

STATE, CITY, STREET & TRANSPORTATION

The State shares a small portion of the state gasoline tax with local governments on a per capita basis with no restrictions on its use. With little or no growth in state gasoline tax collections due to less gasoline consumption resulting from more efficient vehicles on the road and less travel overall, the FY 2014 budget estimate is \$75,000, no change from last year's budgeted estimate.

OTHER STATE REVENUE ALLOCATION - POLICE & FIRE DEPARTMENT

This revenue is received from the State to supplement the base pay for police and fire department personnel across the state for sworn personnel that meet minimum training requirements each year. The projected amount for FY 2014 is \$69,600, no change from the previous year's budgeted estimate.

CORPORATE EXCISE TAX

GENERAL FUND REVENUE INTERGOVERNMENTAL

This revenue is received from the State on a formula tied to bank profits and is distributed on a situs basis in lieu of payment for intangible personal property taxes. Cities must have levied a property tax in the previous year to be eligible to receive allocations from the State. Based on recent trends, the projected amount for FY 2014 is \$15,000 no change from the previous budget year's estimate.

COUNTY ALLOCATION - LIBRARY

Williamson County provides supplemental funding to Brentwood to support City library services because the County is not required to finance and operate library service in Brentwood as is provided in other areas of the county. The projected County contribution for FY 2014 is \$71,950, which reflects no change from the actual FY 2013 contribution from the County.

GENERAL FUND REVENUE OTHERS REVENUES AND CHARGES FOR SERVICES

BUSINESS TAX - CLERK'S FEE

Under state law, each business tax return filed with the State requires a processing fee of \$15 that is remitted to the local jurisdiction. The fee was originally established when the local governments collected the fee and was adjusted upward in FY 2010 by the State for municipalities to be the same amount as the county fee. Based on FY 2013 actual collections and recent trends, the FY 2014 estimate is \$125,000, no change from last year's budget amount.

PARK RESERVATION & EVENTS FEES

Fees are charged for the use of certain facilities, park pavilions, picnic shelters, athletic fields and participation in sports programs by non-residents. Also included in this line item are forfeited deposits on facility use. Collections are estimated at \$100,000 in FY 2014, no change from the FY 2013 estimate.

LIBRARY FINES AND CHARGES

The library collects fines for overdue books and other materials not returned on time. The library also charges fees for the use of public meeting rooms. Based on recent collection trends, the FY 2014 projection is \$70,000, a \$10,000 decrease from the FY 2013 budget.

LIBRARY FEES - NON-RESIDENTS

The library charges an annual user fee of \$50 for non-Brentwood/Williamson County residents and \$65 for non-Williamson County residents for a library card and to receive the same check-out privileges as Brentwood residents who pay for the service through property taxes. The estimated amount for FY 2014 is \$57,000, which is the same as the projected collections for FY 2013.

HISTORIC HOUSE RENTAL FEE

The Cool Springs House in Crockett Park is available on a fee basis for meetings, receptions and parties. Based on recent collection trends, the estimated amount for FY 2014 is \$30,000, an \$8,000 increase from the FY 2013 budget based upon an expected increase in rental rates to more accurately reflect the market for this facility.

By the end of calendar year 2013, renovations to the Historic Ravenswood house will be complete. Pending completion of the park access road in early 2014, the house is scheduled to be available for rental for meetings, receptions and other functions. The estimated rental revenue for FY 2014 (March 2014 - June 2014) is \$26,000.

GENERAL FUND REVENUE OTHERS REVENUES AND CHARGES FOR SERVICES

INSPECTION FEES - ENGINEERING

This fee is paid by developers to offset the in-house cost of geotechnical services for inspection of new subdivision roads under construction. The estimated amount for FY 2014 is \$16,000, no change from the FY 2013 budget.

CELL TOWER RENTAL FEE

The City receives income from the placement of mobile communication towers on City property. A cell tower that was installed in Granny White Park in FY 2011 will generate \$21,600 in annual revenue in FY 2014.

GENERAL FUND REVENUE FINES AND FEES

MUNICIPAL COURT FINES/COSTS

The municipal court assesses fines and court costs for violations of the municipal ordinances within the city limits, primarily through directed enforcement of traffic laws. The projected amount for FY 2014 is \$275,000, a \$50,000 decrease from the previous year's budget. The projection is based on actual collection trends in FY 2013. Collections will vary each year depending on the level of directed enforcement needed to encourage safe driving and the rulings issued by the municipal court judge.

COUNTY COURT FINES/COSTS

Under State law, Williamson County returns to the City a portion of the fines collected by the County court system for actions taken by the Brentwood Police Department in the enforcement of state laws. The FY 2014 revenue estimate is \$35,000, no change from FY 2013.

GENERAL FUND REVENUE USES OF MONEY AND PROPERTY

INTEREST EARNINGS

The City invests all idle funds within the limits and parameters allowed under state law, with a goal of achieving the highest rate of return possible while maintaining complete security of the funds invested. The City's investment policy allows for funds to be invested in collateralized certificates of deposit, obligations of the US Treasury and the State of Tennessee Local Government Investment Pool (LGIP). The FY 2014 projection of \$65,000 represents a \$62,500 decrease from FY 2013. The decrease is the result of an amendment with the City's current banking institution resulting in a reduction of the interest rate paid on City accounts by approximately 45%. In addition, the national economic policy is designed to keep interest rates low via a commitment of the Federal Open Market Committee to keep the targeted Federal Funds Rate at a historic range of zero to .25% through 2014.

SERVICE CENTER RENT

This line item represents the annual rent paid by the Water Services Department for its pro-rata use of the Service Center facility. The projected rent for FY 2014 is \$125,000, no change from the previous year.

GIS SERVICE CENTER FEE

The service fee to the Water Services Department for FY 2014 is \$138,000, or the same amount in FY 2013. The fee covers Geographic Information Systems services (personnel and equipment) used to accurately map the Water and Sewer infrastructure systems and its field components.

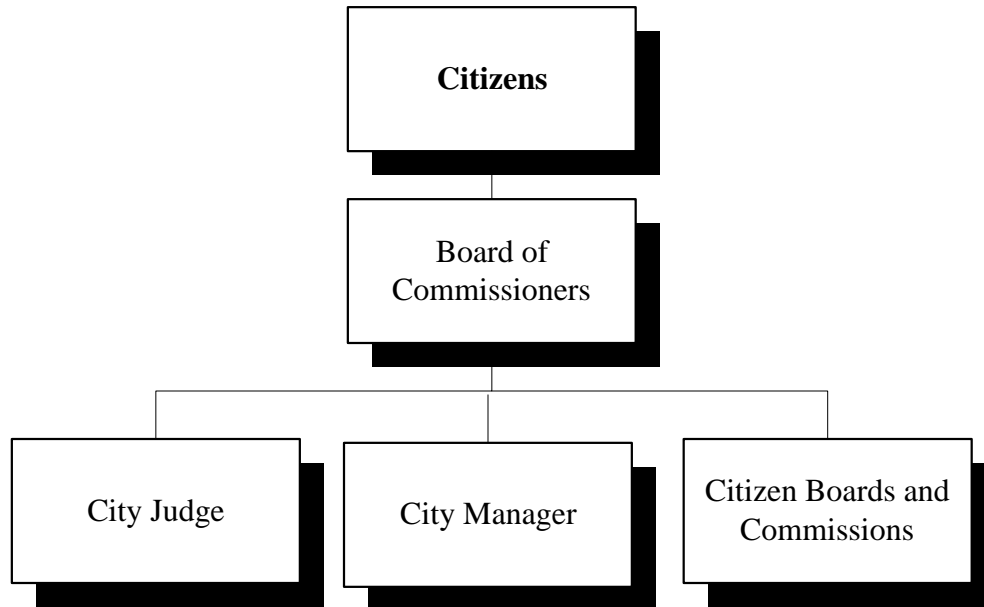
SALE OF EQUIPMENT

The City periodically disposes of surplus property and equipment by sale at public auction upon approval of the City Commission. Annual revenue will vary each year due to the timing of auctions and the property and equipment available for sale. The FY 2014 budget estimate is \$15,000, no change from the previous year. Revenue earned from the sale of equipment originally purchased from the Equipment Replacement Fund is deposited back into that fund.

**GENERAL FUND EXPENDITURES
AND
NON-ROUTINE GOALS AND OBJECTIVES**

CITY COMMISSION

Organization Chart



CITY COMMISSION

MISSION STATEMENT

The Board of Commissioners, or City Commission, is the legislative and policy making board of the City. It consists of seven (7) members elected at large for four-year staggered terms. The mayor and vice-mayor are selected as the presiding officers of the commission by the other members for two-year terms. Responsibilities of the commission include: (1) enacting ordinances, resolutions and orders necessary for the proper governing of the City's affairs; (2) reviewing and adopting the annual budget; (3) appointing a City Manager and residents to various boards and commissions; (4) establishing policies and measures to promote the general welfare of the City and safety and health of its residents; and, (5) representing the City at official functions.

FINANCIALS

Category	Actual FY 2011	Actual FY 2012	Budget FY 2013	Actual FY 2013	Budget FY 2014
Personnel Services	\$ 129,241	\$ 133,127	\$ 139,590	\$ 137,047	\$ 142,730
Operating Expenditures	24,361	22,763	35,000	28,672	30,000
Capital Outlay	-	-	-	-	-
Total	\$ 153,602	\$ 155,890	\$ 174,590	\$ 165,719	\$ 172,730

BUDGET COMMENTS

This activity primarily provides for the cost of compensation and group life/health insurance benefits for the seven member City Commission. Other expenses include the broadcast of City Commission meetings, City memberships in the Tennessee Municipal League and National League of Cities and attendance at the TML annual conference and other items as may be designated or required by the City Commission. The FY 2014 budget reflects a 5.6% increase in the transfer for the health insurance program as reflected in all activities with full-time personnel.

<u>PERFORMANCE MEASURES</u>	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Target FY 2013</u>	<u>Target FY 2014</u>
Percent of Commission Members attending at least 90% of regularly scheduled Commission meetings.	100%	100%	100%	100%

PERSONNEL SCHEDULE

No full-time personnel are directly assigned to this activity.

CITY COURT

MISSION STATEMENT

The goal of this activity is to contribute to an orderly society by providing adjudication consistent with constitutional guarantees of promptness and impartiality. The City Court is presided over by a part-time Judge appointed by the City Commission. The Judge has jurisdiction over cases involving violations of City ordinances with the largest case load involving traffic violations. The City Judge can assess fines up to \$50, plus court costs, unless otherwise specified at a lower amount by ordinance or state law. Violations of state criminal statutes are referred to the Williamson County court system.

There are two (2) Records Clerks in the Police Department who record and maintain all dockets and documents pertaining to City Court. The Clerks are responsible for the collection and accounting of all fines, forfeitures and fees generated by the court. The Clerks submit all required reports to the City, County, and State agencies, and are responsible for the distribution of funds to the county and State agencies as required by law.

FINANCIALS

Category	Actual FY 2011	Actual FY 2012	Budget FY 2013	Actual FY 2013	Budget FY 2014
Personnel Services	\$ 27,191	\$ 27,312	\$ 26,900	\$ 24,676	\$ 25,000
Operating Expenditures	1	-	10,300	2,092	12,600
Capital Outlay	-	-	-	-	-
Total	<u>\$ 27,192</u>	<u>\$ 27,312</u>	<u>\$ 37,200</u>	<u>\$ 26,768</u>	<u>\$ 37,600</u>

BUDGET COMMENTS

This activity provides a \$2,000 per month salary for the contract City Judge and \$2,300 annually for Brentwood's contractual share (1/3) of a night court judge as part of the Williamson County court system.

CITY COURT

<u>PERFORMANCE MEASURES</u>	<u>Actual CY 2011</u>	<u>Actual CY 2012</u>	<u>Target CY 2013</u>	<u>Target CY 2014</u>
Percent of traffic cases input within 24 hours of receipt	100%	100%	100%	100%
Failure to appear in court rate	15%	15%	15%	15%
Collection of payments (minutes spent per item)	4	4	4	4

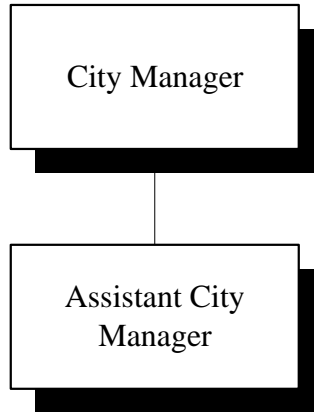
<u>WORKLOAD INDICATORS</u>	<u>Actual CY 2011</u>	<u>Actual CY 2012</u>	<u>Target CY 2013</u>	<u>Target CY 2014</u>
Total Court Sessions annually	96	96	96	96
Traffic cases per month	167	143	175	175
Number of traffic violations	7,288	5,668	7,500	7,500
Number of court cases processed	2,004	1,720	2,000	2,000
Fees and court costs collected	\$375,324	\$330,406	\$360,000	\$275,000

PERSONNEL SCHEDULE

No full-time personnel are directly assigned to this activity.

CITY MANAGER'S OFFICE

Organization Chart



CITY MANAGER'S OFFICE

MISSION STATEMENT

The City Charter establishes the City Manager as the Chief Executive Officer of the municipal government with duties carried out under the policy direction of the City Commission. The City Manager is appointed by and serves at the pleasure of the City Commission. The Manager is responsible for the appointment and removal of all personnel, the supervision and control of city departments, enforcement of all policies, preparation and recommendation of an annual city budget, and other duties prescribed in the City Charter. The City Manager attends meetings, participates in discussions, and makes policy recommendations to the City Commission, but does not vote. The Manager also represents the city in its relations with other government officials, business and civic leaders, the media and citizens.

It is the goal of this activity to provide effective coordination and administrative direction to City departments in order to ensure responsive and cost effective delivery of public services and to keep the City Commission informed on City affairs, requirements and problems, both existing and anticipated.

FINANCIALS

Category	Actual FY 2011	Actual FY 2012	Budget FY 2013	Actual FY 2013	Budget FY 2014
Personnel Services	\$ 385,961	\$ 393,249	\$ 405,210	\$ 484,120	\$ 382,485
Operating Expenditures	8,418	7,630	11,960	18,039	13,250
Capital Outlay	-	-	-	-	-
Total	\$ 394,379	\$ 400,879	\$ 417,170	\$ 502,159	\$ 395,735

BUDGET COMMENTS

The FY 2014 budget includes an increase of 5.6% in the transfer for the health insurance program as reflected in all activities with full-time personnel. Personnel related savings of approximately \$35,000 is the result of turnover in the City Manager and Assistant City Manager positions during FY 2013.

CITY MANAGER'S OFFICE

<u>PERFORMANCE MEASURES</u>	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Target FY 2013</u>	<u>Target FY 2014</u>
Percent agenda items provided to Commission within 5 days prior to meeting	100%	100%	100%	100%

WORKLOAD INDICATORS

On an annual basis, the City Manager submits a proposed non-routine work plan to the City Commission for review and approval. This formal plan identifies specific projects and initiatives that the staff will undertake during the fiscal year with anticipated timetables for completion of the work. With this plan in place, staff resources can be most effectively utilized and directed while the City Commission obtains objective tools for better measuring staff performance and accomplishments at year-end.

<u>PERSONNEL</u>	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Budget FY 2013</u>	<u>Budget FY 2014</u>
City Manager	1	1	1	1
Assistant City Manager	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
Total	2	2	2	2

ELECTIONS

MISSION STATEMENT

This activity provides for the expense of holding municipal elections for the City Commission plus any special referendums as may be called by the City Commission. The City Commission elections are held on the first Tuesday in May of every odd numbered year.

FINANCIALS

Category	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Budget FY 2013</u>	<u>Actual FY 2013</u>	<u>Budget FY 2014</u>
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	39,134		40,000	44,409	
Capital Outlay	-	-	-	-	-
Total	<u>\$ 39,134</u>	<u>\$ -</u>	<u>\$ 40,000</u>	<u>\$ 44,409</u>	<u>\$ -</u>

BUDGET COMMENTS

There is no City Election scheduled during FY 2014. The next City election is scheduled for May 5, 2015.

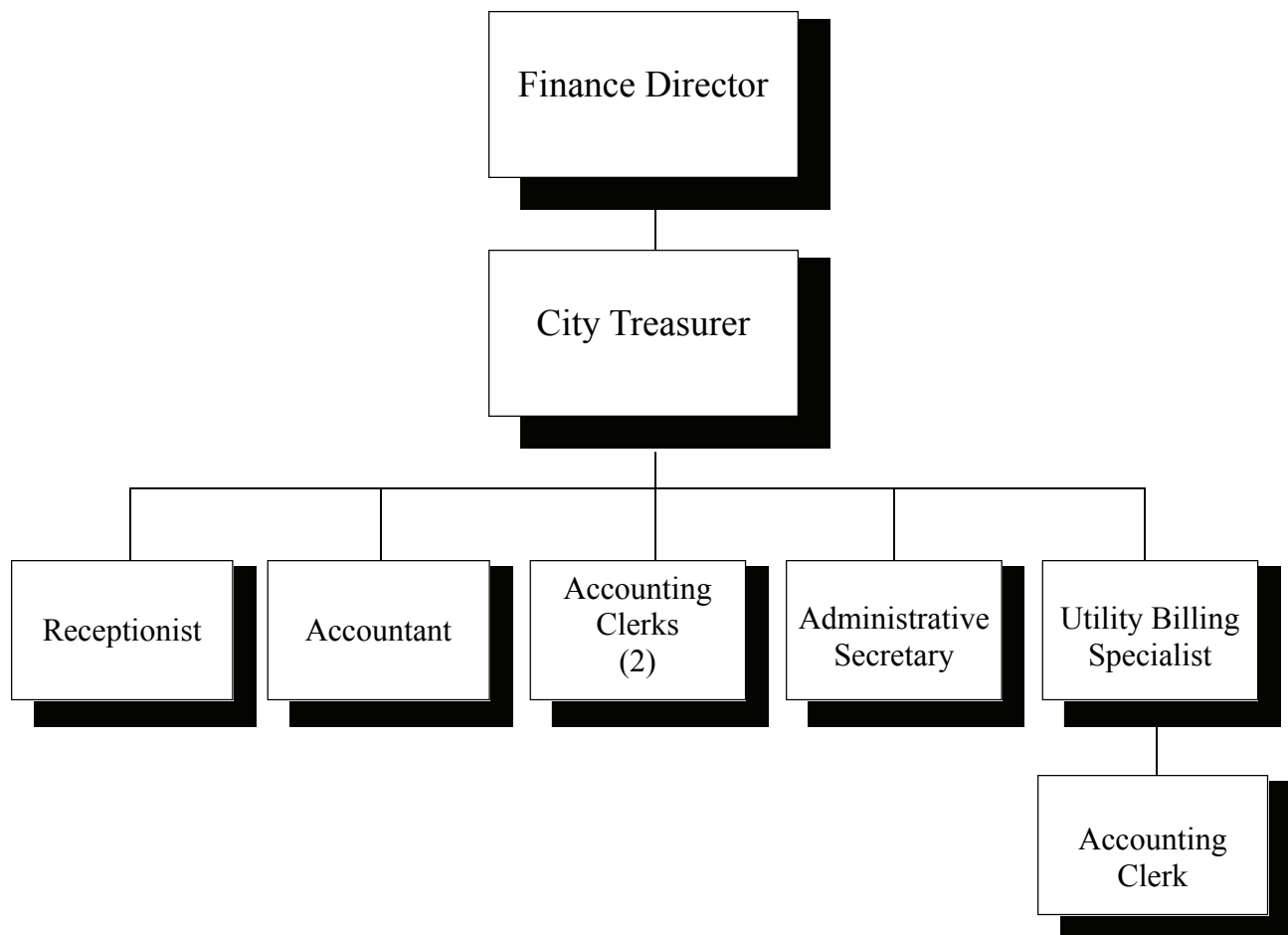
<u>PERFORMANCE MEASURES *</u>	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Target FY 2013</u>	<u>Target FY 2014</u>
Number of registered voters in Brentwood	26,943	27,970	26,000	28,000
Voter registration forms processed (countywide)	7,060	8,436	10,000	10,000

PERSONNEL SCHEDULE

No personnel are directly assigned to this activity.

* Information provided by the Williamson County Election Commission.

FINANCE DEPARTMENT Organizational Chart



FINANCE DEPARTMENT

2013-2014 Non-Routine Work Plan

The Finance Department is proposing the following non-routine work items for fiscal year 2013-2014. The tasks reflect a continued emphasis on long-term planning and operational efficiencies.

1) **Banking Services Contract Analysis and Potential RFP**

The City of Brentwood's current three-year banking contract with Pinnacle National Bank will expire in September 2013, with the City having the option to renew the agreement for two additional terms of one year each. Staff will evaluate current banking market conditions and recommend to the City Commission in early FY 2014 if it would be in the City's best interest to exercise a one-year extension with Pinnacle or solicit banking service proposals from qualified banking institutions with offices located inside the city limits of Brentwood. Should a banking service RFP be issued, a number of criteria will be used for evaluation, including aggregate total net banking service cost, interest rates offered on City accounts, online banking features, services for funds transfer, wire transfers, account inquiry, stop payments and reconciliation features. In addition, the City will also require the banking institution to provide lock box services, a feature we currently use to process our utility and property tax payments. Staff would thoroughly review the proposals and submit a recommendation prior to expiration of the current agreement with Pinnacle.

Target Date: August, 2013

2) **Professional Management of the City's Investments**

It is the policy of the City of Brentwood to invest idle public funds in a manner that is in compliance with Tennessee law and meets the daily cash flow demands of the City with the primary objectives, in priority order, being: a) Safety of Principal b) Liquidity and c) Yield. For the past several years, the City has been fortunate to receive a "premium" interest rate above the Federal Funds rate paid on the City's bank accounts via our banking contact. This has allowed the City to comply with the most important objective of our investment policy (Safety of Principal) while still receiving attractive interest earnings. However, the recent modification to the City's banking contact decreased the interest rate paid on City accounts. In addition, the Federal Reserve decision to hold the Federal Funds rate at or near zero for the foreseeable future has kept investment earnings at near record lows. In an effort to increase the investment yields received on City funds, staff will explore the feasibility of contracting the services of an investment manager to manage the City's idle funds. While the City is limited by State Law to very conservative investment options, a professional investment manager can help the City increase investment earnings by developing an active managed strategy that will time maturities to maximize yields. The ultimate goal would be a diversified, conservative

FINANCE DEPARTMENT
2013-2014 Non-Routine Work Plan

portfolio that achieves the “Safety of Principal” objective first, yet maximizes investment returns.

Target Date: October 31, 2013

3) **Analyze the City’s Capital Asset Policies and Procedures**

In an effort to use GFOA best practices, staff will conduct an analysis of the City’s capital asset policies and procedures. Capital assets include major government facilities, infrastructure, equipment and networks that enable delivery of public sector services. This analysis may result in the following: changes to the capitalization thresholds in each of the City’s funds; changes to the estimated useful lives of assets; the development of more checks and balances; more frequent inventories; more communication between the Finance Department and other Departments regarding asset management; and determine the feasibility of tracking small tools and equipment or items such as cameras, radios, etc. that are under the determined threshold. In conjunction with this analysis, staff will also research the need for a more robust capital asset software program that will better manage assets through bar coding, provide centralized documentation for insurance purposes, meet financial reporting needs, generate asset management information, and maintain vehicle maintenance records. The end result will be a more efficient capital asset policy and procedure that best meets the overall needs of the City.

Target Date: April 30, 2014

FINANCE DEPARTMENT

MISSION STATEMENT

The goal of this activity is to provide for proper disbursement of financial resources, to provide sound investment of idle resources and to maximize the collection of revenues that are authorized under State statutes and City codes. The department is responsible for all financial record keeping of the City and prepares the yearly financial statements, the annual operating budget, and the six-year capital improvements program budget. The department is also responsible for receipt and disbursement of funds, billing and collections for the Water Services Department, budget monitoring, property and business tax collections, purchasing, accounting on all fixed assets, financial compliance with various Local, State and Federal agencies, other support services to City departments, investment of City funds and the issuance of long-term debt.

FINANCIALS

Category	Actual FY 2011	Actual FY 2012	Budget FY 2013	Actual FY 2013	Budget FY 2014
Personnel Services	\$ 567,422	\$ 569,383	\$ 602,345	\$ 594,611	\$ 616,385
Operating Expenditures	129,754	131,412	170,500	131,266	239,800
Capital Outlay		-	-	512	-
Total	\$ 697,176	\$ 700,795	\$ 772,845	\$ 726,389	\$ 856,185

BUDGET COMMENTS

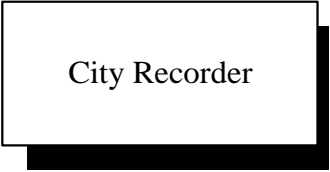
The primary increase in the FY 2014 budget is the Trustee's fee (\$72,000) under the proposed consolidated property tax billing and collection agreement with Williamson County. Also included in FY 2014 is an additional \$5,550 for the Finance Department's share of an expanded system maintenance agreement for the City's financial enterprise system.

FINANCE DEPARTMENT

<u>PERFORMANCE MEASURES</u>	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Target FY 2013</u>	<u>Target FY 2014</u>
Average number of working days to compile monthly financial statement	4 days	4 days	4 days	4 days
Percent monthly close-outs within 20 working days of month end	100%	100%	100%	100%
Percent of bank statements that are reconciled to general ledger within 12	100%	100%	100%	100%
General Obligation Bond Rating (Moody's and S&P)	Aaa/AAA	Aaa/AAA	Aaa/AAA	Aaa/AAA
Percent of available funds placed in interest-bearing accounts	100%	100%	100%	100%
<u>WORKLOAD INDICATORS</u>	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Target FY 2013</u>	<u>Target FY 2014</u>
Business licenses issued	2,067	2168	2,100	2,100
Invoices - AP	12,974	12,898	12,200	12,800
Invoices - AR	73	99	75	75
Vendor checks	6,023	6,022	6,000	6,000
Property tax bills processed	17,185	17,757	17,500	17,500
Total utility billings processed (includes delinquents)	129,677	133,737	131,500	137,500
Liens filed	487	277	275	275
GFOA CAFR & Budget Awards received	Yes	Yes	Yes	Yes
GFOA Distinguished Budget Award received	Yes	Yes	Yes	Yes
<u>PERSONNEL</u>	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Budget FY 2013</u>	<u>Budget FY 2014</u>
Finance Director	1	1	1	1
City Treasurer	1	1	1	1
Accountant	1	1	1	1
Accounting Clerk I & II	3	2	2	2
Administrative Secretary	1	1	1	1
Receptionist/Secretary	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
Total	8	7	7	7

CITY RECORDER

Organization Chart



City Recorder

MISSION STATEMENT

The primary goal of this activity is to facilitate the agenda management system for City Commission meetings, prepare minutes, legal notices, etc. and provide administrative support as needed to the City Manager's Office and the City Commission. In addition, this activity is responsible for an effective records management program in accordance with federal and state law and the records retention policy of the City. This effort includes formulation of and revisions to the records retention schedules; creation of systems to eliminate redundancy in records keeping; providing efficient electronic retrieval of records; and oversight/control of the records storage area.

FINANCIALS

Category	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Budget FY 2013</u>	<u>Actual FY 2013</u>	<u>Budget FY 2014</u>
Personnel Services	\$ 76,861	\$ 90,437	\$ 94,460	\$ 93,565	\$ 97,745
Operating Expenditures	29,829	19,039	25,200	17,764	25,000
Capital Outlay	-	-	-	-	-
Total	<u>\$ 106,690</u>	<u>\$ 109,476</u>	<u>\$ 119,660</u>	<u>\$ 111,329</u>	<u>\$ 122,745</u>

BUDGET COMMENTS

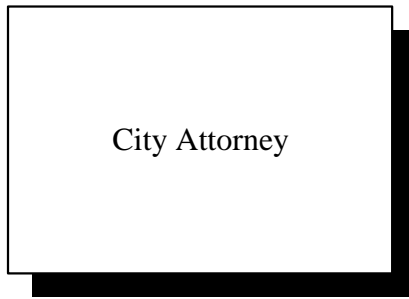
This activity provides funding for the City Recorder position and the cost of legal notices, periodic updates to the municipal code, and the maintenance agreement for the City's automated agenda management software system. The FY 2014 budget shows a minor increase over FY 2013, primarily due to increases for health insurance.

City Recorder

<u>PERFORMANCE MEASURES</u>	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Target FY 2013</u>	<u>Target FY 2014</u>
Number/Percentage of agenda packets delivered to Commissioners six days prior to meeting	22/100%	23/100%	24/100%	24/100%
Number/Percentage of Commission meeting agendas published in newspaper prior to meeting	22/100%	23/100%	24/100%	24/100%
Number/Percentage of public hearing notices published within legal deadlines	6/100%	3/100%	10/100%	5/100%
Number of official records scanned into document imaging system (ordinances, resolutions and Board of Commissioners minutes)	106	122	130	130
<u>WORKLOAD INDICATORS</u>	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Target FY 2013</u>	<u>Target FY 2014</u>
Board of Commissioners Agenda Packets Assembled	22	23	24	24
<u>PERSONNEL SCHEDULE</u>	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Budget FY 2013</u>	<u>Budget FY 2013</u>
City Recorder	1	1	1	1

LEGAL SERVICES DEPARTMENT

Organization Chart



LEGAL SERVICES

2013-2014 Non-Routine Work Plan

A large portion of the work performed by the City's legal counsel is non-routine in nature. Typically, a significant amount of time is spent on matters that cannot be anticipated in advance. For example, the City has been involved in several significant litigation cases in recent years. Accordingly, target dates for non-routine work projects are sometimes shifted to meet changing priorities. The following list includes both new projects and work that was originally scheduled for previous fiscal years.

1) Contract Database

Typically, the City enters into more than 50 contracts per year. In some years, the number of contracts has exceeded 70. Contracts to which the City is a party involve matters such as equipment maintenance involving relatively small dollar amounts, a variety of professional services at varying cost levels, and major construction projects. Because the City is a party to numerous active contracts at any point in time, it is important to be aware of term expiration dates, options to extend, due dates for payments and other obligations, and other milestones that are to occur during the life of each contract. In order to establish a better centralized record that will assist in keeping track of the City's contracts, staff plans to create a new contract database. An intern will be employed to analyze existing contracts, extract pertinent data and set up the initial database. After that, the database will be updated each time the City enters into a new contract.

Target date: August 31, 2013

2) Miscellaneous Zoning Ordinance Amendments

Work plans from previous fiscal years have included projects that would involve amendments to various sections of the City's Zoning Ordinance. These amendments would address matters such as:

- Design standards for additions to existing homes.
- Updated regulations for nonconforming lots, structures and uses of property.
- Modifications to provisions for open space in OSRD subdivisions.
- Regulation of mobile vendors.
- Tree protection.
- Off-street parking requirements.

For most of the matters listed above, staff has drafted amendments that are almost ready to submit to the Board of Commissioners for review. However, at least some of these amendments would most likely require initial feedback periods, followed by joint work sessions with the Planning Commission (and in some cases, the Board of Zoning Appeals.) For this reason, staff has held off on distributing drafts of the amendments

LEGAL SERVICES
2013-2014 Non-Routine Work Plan

while other matters have demanded staff and City Commissioner time. Staff hopes to begin moving forward with these items early in the new fiscal year.

Target date: November 30, 2013

3) C-4 Zoning Revisions/2020 Plan Update Response

Groundwork for possible future amendments to Zoning Ordinance provisions for the C-4 Town Center district was laid at a City Commission-Planning Commission work session on April 28, 2013. Those amendments might include reinstatement of floor area ratio (FAR) limits for new development (or other limits on density); limitations on residential units within the C-4 district or portions therein; and alteration of the boundaries for expansion of the C-4 district and/or new restrictions on development with the expanded C-4 area. Any such amendments will be drafted after a scheduled update to the City's 2020 land use plan. The update will include opportunities for community input. Following completion of the land use plan update, it is quite possible that other zoning ordinance amendments not involving the C-4 district will be recommended. Staff will prioritize those amendments and move forward with them as appropriate.

Target Date: June 30, 2014

In addition to the projects described above, ongoing tasks to be handled will include the provision of routine legal support to the Board of Commissioners, City Manager and staff; assistance in the coordination of meeting agendas for the Board of Commissioners; and the preparation and review of the City's ordinances, resolutions and contracts.

LEGAL SERVICES

MISSION STATEMENT

The goal of this activity is to provide legal guidance to ensure that all City functions are conducted in accordance with applicable laws and regulations; to protect the interests of the City through the preparation of sound ordinances, contracts and other official documents; and to successfully represent the City in court actions. The City Attorney's responsibilities include providing legal advice as needed to the City Manager, staff, Board of Commissioners and other boards; preparation, review and interpretation of ordinances, resolutions and contracts; and reviewing agenda materials for the City Commission meetings. The City contracts for outside legal assistance for representation in court and with specialized legal issues, including legislative assistance and some real estate matters. Outside legal representation is also provided to the City by its insurance carrier for most liability related matters.

FINANCIALS

Category	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Budget FY 2013</u>	<u>Actual FY 2013</u>	<u>Budget FY 2014</u>
Personnel Services	\$ 172,667	\$ 174,692	\$ 181,445	\$ 183,068	\$ 193,135
Operating Expenditures	19,657	96,565	33,300	124,019	65,800
Capital Outlay	-	-	-	-	-
Total	<u>\$ 192,324</u>	<u>\$ 271,257</u>	<u>\$ 214,745</u>	<u>\$ 307,087</u>	<u>\$ 258,935</u>

BUDGET COMMENTS

This budget provides funding for the City Attorney position, various legal publications and databases to assist the City Attorney in effectively researching legal issues, and a contingency account for specialized legal assistance as needed. The FY 2014 budget reflects an increase of \$30,000 in this contingency in anticipation that current litigation which could require outside counsel beyond June 30, 2013 as well as funding for possible legislative assistance during the next legislative session if certain issues of primary importance to the City are being considered. Funding (\$5,000) for part-time salaries is also provided to allow for hiring of a legal intern to work on specialized projects.

LEGAL SERVICES

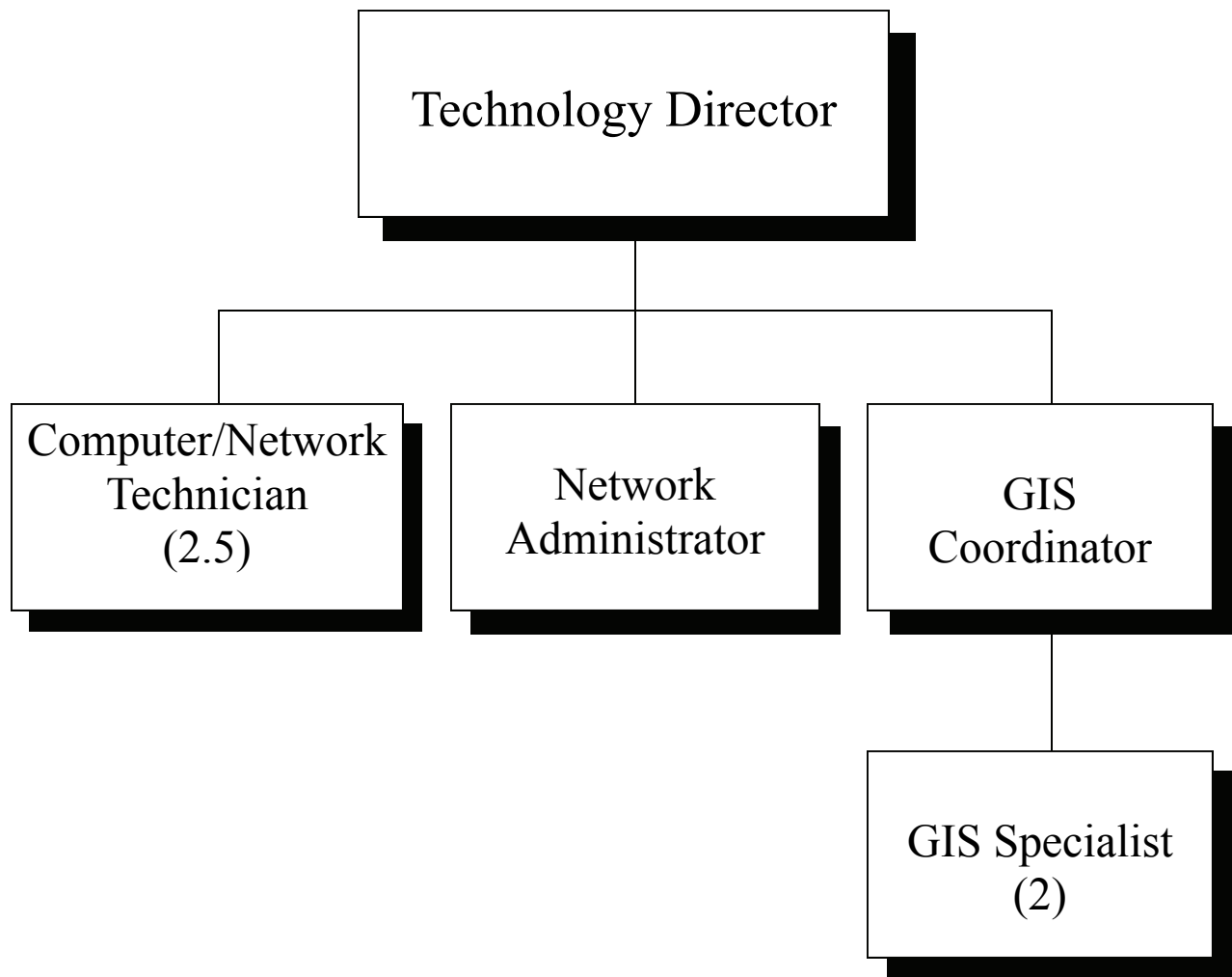
<u>PERFORMANCE MEASURES</u>	<u>Actual CY 2011</u>	<u>Actual CY 2012</u>	<u>Target CY 2013</u>	<u>Target CY 2014</u>
Percentage of Commission agenda items prepared or reviewed at least five days prior to meeting	100%	100%	100%	100%

<u>WORKLOAD INDICATORS</u>	<u>Actual CY 2011</u>	<u>Actual CY 2012</u>	<u>Target CY 2013</u>	<u>Target CY 2014</u>
Ordinances drafted/edited/reviewed	13	16	15	15
Resolutions drafted/edited/reviewed	71	75	70	75
Contracts drafted/edited/reviewed	50	58	50	55
Legal opinions and memorandums	20	14	17	15
Pending condemnations	7	7	5	10
Pending lawsuits other than condemnations	7	10	5	5
Ordinance violations prosecuted	8	2	3	2
Appeals boards/Planning	3	5	5	5
Commission appearances				
Attorney-client meetings	4	4	3	3

<u>PERSONNEL</u>	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Budget FY 2013</u>	<u>Budget FY 2014</u>
City Attorney	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
Total	1	1	1	1

TECHNOLOGY DEPARTMENT

Organization Chart



TECHNOLOGY DEPARTMENT

2013-2014 Non-Routine Work Plan

The Department proposes to undertake the following non-routine work plan addressing the technology and geographic information system needs of the City during Fiscal Year 2013-2014:

1. GIS Implementation of ESRI Local Government Data Model

During this fiscal year, GIS will migrate existing data into a new database schema called the ArcGIS for Local Government Information Model. ArcGIS for Local Government includes a series of maps and apps built on a common information model that is designed to work together across various departments. Examples of specific maps and apps are land records, planning and development, public safety, public works, parks and utilities.

The objective is to help GIS professionals in cities and counties to deliver value to their organizations by applying their geographic information to support daily government activities – that is, to run their operations more efficiently, to communicate more effectively, to engage with their citizens, and to understand, plan, and make improvements in their communities. In addition, it also supports data sharing between local governments and regional, state, and federal agencies. We hope to collaborate with Williamson County and the City of Franklin during this project.

Target Date: May 30, 2014

2. Complete Written Disaster Recovery Plan and Test the Plan

During the last two fiscal years, we have designed a disaster recovery solution and purchased the necessary hardware and software to implement the solution. The final phase of the plan is to document the disaster plan and then create a test schedule to verify the proof of concept. This will involve each department to make sure we have not forgotten any part of their continuity of business plans.

Target Date: December 31, 2013

TECHNOLOGY DEPARTMENT

2013-2014 Non-Routine Work Plan

3. Network Security Audit and Development of a Written Security Policy

Given the increasing rise in cyber attacks on government websites and the potential liability involved in a data breach, the department will undertake a security audit of the City's network and develop a security policy addressing the use of devices on the City's network as well as appropriate data security measures. While the City has an extensive array of network security systems already in place, the sophistication of cyber attacks is increasing almost daily. In addition, the security of the City's network is not just threatened by outside attack. Possibly more dangerous are the threats associated with human error and disgruntled employees when it comes to the security of sensitive data on the City's network (i.e. social security numbers, bank account information, etc.). The policy will contain items such as how computers will be updated with security patches to the operating system and software programs, user restrictions regarding network access and use of non-city devices, and data encryption needs.

Target Date: March 31, 2014

TECHNOLOGY

MISSION STATEMENT

This activity oversees the City's comprehensive technology program including the purchase and maintenance of computer hardware and software plus communications and other specialized equipment that is used by City departments. The goal is to provide coordinated review and cost effective solutions associated with the provision of equipment needed to effectively deliver services to the citizens.

FINANCIALS

Category	Actual FY 2011	Actual FY 2012	Budget FY 2013	Actual FY 2013	Budget FY 2014
Personnel Services	\$ 399,710	\$ 407,345	\$ 478,365	\$ 439,350	\$ 506,660
Operating Expenditures	109,673	141,200	151,550	169,154	221,900
Capital Outlay	364,372	357,886	386,000	372,329	393,000
Total	\$ 873,755	\$ 906,431	\$ 1,015,915	\$ 980,833	\$ 1,121,560

BUDGET COMMENTS

The FY 2014 operating budget includes several changes related to improvements in IT network resiliency including a redundant internet connection to the library, and associated new router. This additional internet connection will provide redundancy at the disaster recovery site in the event of a service outage affecting the City's primary internet connection. The FY 2014 budget also provides a \$20,000 increase in the Department's contribution to the Equipment Replacement Fund to pre-fund computer replacements. Other changes include an increase in State-contract pricing for advanced networking support services, increased funding for annual maintenance of virtual servers, and funding for a cyber-security audit as discussed in the Department's Non-Routine work plan.

Additional part-time salary funding of \$26,000 is proposed to allow for the hiring of a part-time PC/network technician to be primarily assigned to the Library to serve the ever increasing demands for basic computer assistance both from the public and staff. These additional resources will allow full-time Technology staff to concentrate on more substantive projects elsewhere in the City. Obviously, full-time Technology staff will be available to assist as needed at the Library on larger or more complicated projects or problems.

TECHNOLOGY

<u>PERFORMANCE MEASURES</u>	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Target FY 2013</u>	<u>Target FY 2014</u>
Percent equipment repair/replace within 1 working day	95.00%	95.00%	96.00%	96.00%
Percent of phone system “up-time”	97.00%	95.00%	99.90%	99.99%
Percent of telecommunications request for service completed within 3 days	96.00%	95.00%	99.00%	98.00%
Percent of network service hours up-time	99.00%	99.00%	99.80%	99.99%
Percent of new users coordinated within 2 weeks	100.00%	100.00%	100.00%	100.00%

<u>WORKLOAD INDICATORS</u>	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Target FY 2013</u>	<u>Target FY 2014</u>
Number of service calls	12,000	11,500	15,000	13,000
Number of Network Devices(city-wide)	1,200	1,200	1,250	1,240

<u>PERSONNEL SCHEDULE</u>	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Budget FY 2013</u>	<u>Budget FY 2014</u>
Technology Director	1	1	1	1
Network Administrator	0	0	1	1
Network Analyst	0	1	0	0
Computer/Network Technician	<u>3</u>	<u>2.5</u>	<u>2.5</u>	<u>2.5</u>
Total	4	4.5	4.5	4.5

GEOGRAPHIC INFORMATION SYSTEMS

MISSION STATEMENT

The goal of this activity is to coordinate all work related to the development and implementation of the City's Geographic Information System (GIS). City departments are provided digital and spatial data and expanded mapping to allow them to more effectively and efficiently deliver services to the citizens. This activity operates under the direction of the Technology Department.

FINANCIALS

Category	Actual FY 2011	Actual FY 2012	Budget FY 2013	Actual FY 2013	Budget FY 2014
Personnel Services	\$ 230,531	\$ 235,401	\$ 249,490	\$ 240,007	\$ 259,555
Operating Expenditures	34,275	31,414	42,800	43,285	52,600
Capital Outlay	-	15,034	-	-	-
Total	\$ 264,806	\$ 281,849	\$ 292,290	\$ 283,292	\$ 312,155

BUDGET COMMENTS

With the majority of the GIS backbone information in place, the emphasis has now shifted to increased utilization of the system by field staff. This includes expansion of the system to provide more asset management capabilities to link with infrastructure maintenance records, work order history, planning and codes land use data, etc. The FY 2014 budget includes continued funding for a licensing agreement with ESRI, the primary GIS software vendor, for unlimited City use and licenses for most standard GIS software modules, including annual maintenance and upgrades.

The overall FY 2014 budget reflects no significant change from FY 2013. The GIS department will contract with ESRI for assistance with web technology and building the joint Williamson County data model, an endeavor to provide interoperability and data sharing between Williamson County governments. They will also provide online instructor-led training for GIS technicians in FY 2014.

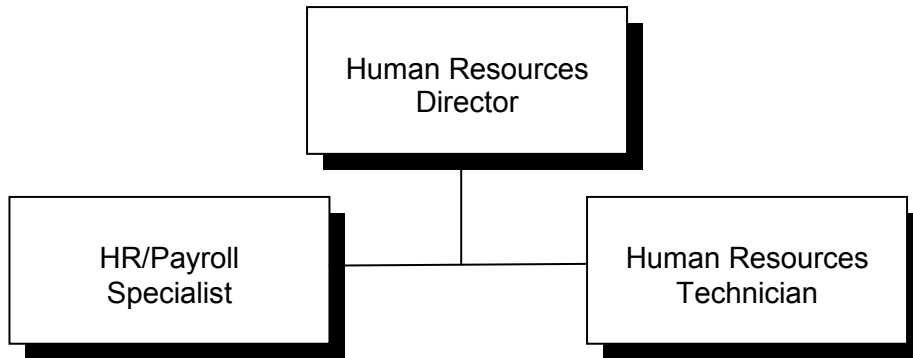
With a major portion of the GIS activity dedicated to the needs of the Water Services Department, a GIS Service Fee of \$138,000 is charged annually to the department. The fee is recorded as a revenue to the General Fund under line item 110-36225.

GEOGRAPHIC INFORMATION SYSTEMS

<u>PERFORMANCE MEASURES</u>	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Target FY 2013</u>	<u>Target FY 2014</u>
Percent map requests are performed within 2 working days	99%	98%	98%	98%
Percent digital data requests are performed within 1 working day	98%	98%	98%	98%
Percent of online mapping up-time	99%	99%	99%	99%
Percent of GIS data updated within 3 days of change	99%	99%	99%	99%
<u>WORKLOAD INDICATORS</u>	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Target FY 2013</u>	<u>Target FY 2014</u>
Percent of items collected (GPS)	92%	94%	95%	95%
Number of GIS users	30	44	40	45
<u>PERSONNEL SCHEDULE</u>	<u>Actual FY 2010</u>	<u>Actual FY 2011</u>	<u>Budget FY 2012</u>	<u>Budget FY 2013</u>
GIS Coordinator	1	1	1	1
GIS Specialist	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>
Total	3	3	3	3

HUMAN RESOURCES DEPARTMENT

Organizational Chart



HUMAN RESOURCES DEPARTMENT

FY 2013-2014 Non-Routine Work Plan

The Human Resources Department proposes to undertake the following non-routine work projects for the 2013-2014 fiscal year.

Self-Funded Health Insurance Program – Next Phase

An ongoing objective of the City is to continually analyze the rapidly rising employee healthcare expense and develop strategies that maintain a high-quality competitive benefit while minimizing cost increases. To this end, over the past several years cost containment strategies have included the implementation of a City funded Health Reimbursement Arrangement coupled with a high deductible fully insured medical plan followed by the transition from a fully insured medical plan to a partially self-funded plan with stop loss insurance protection. Implementation of these strategies has so far generated cost savings to the City while continuing to provide excellent healthcare benefits to our employees and their families. Other recent plan modifications have included capping coverage for high cost specialty drugs and implementing an exclusion of eligibility for coverage for employee's working spouses who have other group insurance available to them.

In August of 2012, following a thorough analysis and with the assistance of Sherrill Morgan, staff recommended and the Board of Commissioner approved entering into an agreement with Carehere LLC to provide medical office services to City employees and their eligible dependents at their clinic on Virginia Way. This arrangement provided an exceptional opportunity for the City to test the "on-site" clinic approach to medical cost containment without any upfront capital costs or long-term contractual commitments.

In FY 2014, in conjunction with the City's insurance consultants, staff proposes to conduct a detailed cost/benefits analysis associated with the clinic and its current and future impact on the City's insurance fund. This analysis will be based on actual data experienced since the beginning of the current contract. The objective of the analysis will be to project long-term financial impact and other considerations and determine the feasibility on continuing to offer this feature to our medical plan.

Target Date: September 30, 2013

Patient Protection and Affordable Care Act

The Patient Protection and Affordable Care Act (PPACA) commonly referred to as Obamacare or the Affordable Care Act (ACA), is a United States federal statute signed into law by President Obama on March 23, 2010 and represents the most significant government expansion and regulatory overhaul of the U.S. healthcare system since the passage of Medicare and Medicaid in 1965.

PPACA includes numerous provisions that take effect over several years beginning in 2010. There is a grandfather clause on policies issued prior to 2010 that exempt these policies from many of the provisions, but other provisions affect all policies. The City of Brentwood's health insurance plan is currently considered a "Grandfathered" plan.

Since the ACA became effective in 2010, City staff, in conjunction with Blue Cross Blue Shield, the health insurance plan administrator and Sherrill Morgan, the City's insurance consultants, has worked to ensure that the City of Brentwood plan was in compliance with all applicable provisions of the act.

Beginning in 2014, additional provisions of the act become effective. Staff will continue to work with our health care consultants and our third party administrator to insure the City remains in compliance with all applicable requirements and analyze any plan change options that may be advantageous to the City.

Target Date: December 31, 2013 for 2014 Plan Adoption

HUMAN RESOURCES

MISSION STATEMENT

The goal of this activity is to administer a comprehensive human resources program for all City employees. Functions include (1) recruitment, testing, selection and orientation of new employees, (2) administration of the comprehensive fringe benefit package, (3) review, update and implementation of the City Personnel Rules and Regulations, (4) classification and salary administration, and (5) supervisory training. Assistance is provided to department heads and supervisors to assure fairness and consistency among hiring and promotional practices, disciplinary and termination practices and for day-to-day policy interpretation.

FINANCIALS

Category	Actual FY 2011	Actual FY 2012	Budget FY 2013	Actual FY 2013	Budget FY 2014
Personnel Services	\$ 243,521	\$ 248,877	\$ 257,685	\$ 258,035	\$ 264,955
Operating Expenditures	100,914	86,825	119,500	116,402	126,600
Capital Outlay	-	-	-	-	-
Total	\$ 344,435	\$ 335,702	\$ 377,185	\$ 374,437	\$ 391,555

BUDGET COMMENTS

There are no significant changes in the Human Resources operational budget for FY 2014. Similar to expenses shown in the Finance Department and Water/Sewer Fund, the Human Resources Department will begin funding the annual maintenance of the city's enterprise software package, which includes payroll. The City is outsourcing annual maintenance to the software vendor in an effort to better utilize the limited time resources of Technology staff. Human Resources will pay \$4,350 as its share of this maintenance program.

HUMAN RESOURCES

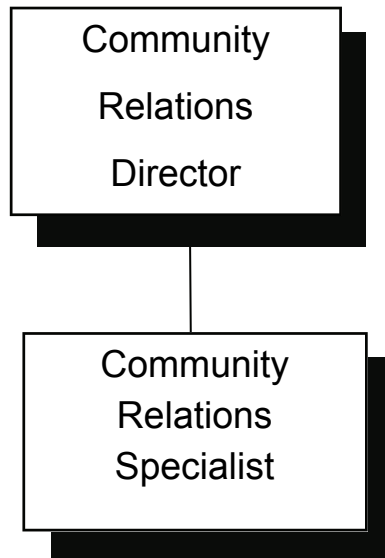
<u>PERFORMANCE MEASURES</u>	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Target FY 2013</u>	<u>Target FY 2014</u>
Percent positions filled within 60 days	100%	100%	100%	100%
Targeted time to fill senior management positions	N/A	N/A	120 days	120
Targeted time to fill professional positions	N/A	65 days	60 days	60
Targeted time to fill clerical positions	20	0	35 days	35
Targeted time to fill labor positions	28	30	35 days	35
Number and percent of employees hired who complete probationary period	19/100%	20/90%	30/85%	30/85%
Number and percent of internal promotions	15	15	2/10%	7/20%
Employee turnover rate (incl. PT)	11%	7%	10%	10%
Employee turnover rate (FT only)	8%	4%	7%	7%

<u>WORKLOAD INDICATORS</u>	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Target FY 2013</u>	<u>Target FY 2014</u>
Positions filled (incl. internal)	19	22	35	40
Applications received	906	508	900	1,000
Applicants tested/interviewed	234	142	175	175
Terminations/separations (incl. PT)	34	16	30	30
Grievances/hearing/lawsuits	0	0	1	0
Dental claims processed	599	584	650	650

<u>PERSONNEL SCHEDULE</u>	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Budget FY 2013</u>	<u>Budget FY 2014</u>
Human Resources Director	1	1	1	1
HR/Payroll Specialist	1	1	1	1
Human Resources Technician	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
	3	3	3	3

COMMUNITY RELATIONS DEPARTMENT

Organizational Chart



Community Relations Department 2013-2014 Non-Routine Work Plan

The Community Relations Department proposes the following as its goals and objectives for the non-routine work plan for the 2013-2014 fiscal year:

1) Smith Park Master Plan – Historic Structures

The Community Relations Department will focus on the implementation of improvements associated with historic structures and the adjacent grounds as identified in the Master Plan for Smith Park. The Master Plan process, which included an extensive public input, recommended that the Ravenswood House and the surrounding historic area be adaptively restored for use by the public for receptions, meetings, seminars, weddings, retreats and other similar events. Working with Centric Architecture, this department oversaw the design phase of the restoration work for the historic structures and adjacent grounds including interior design such as paint colors, window treatments, carpets, furnishings, kitchen equipment, etc. Work on the renovation began in late April and is expected to be complete by late CY 2013.

Target Date: November 30, 2013

2) Use and Rental Policy for Ravenswood House and Historic Area

With the opening of Smith Park and the restoration of the Ravenswood House and surrounding area for use by the public, the City will need to formulate and adopt an official Use and Rental Policy. This department will investigate the use policies and rental fees for similar facilities in the Williamson County/Nashville area. A comparison of facilities will be prepared on available space, amenities, capacity, permitted uses, rental fees including variations during peak demand periods, cleaning charges, deposits, site supervision and policing requirements, etc. Policy recommendations on these items will be presented for consideration and approval by the City Commission.

Target Date: September 30, 2013

3) Oversight of Historic Property Rental and Marketing Program

With the availability of the Ravenswood house for public use as a venue for events and the continuation of public use of the Cool Springs House, additional City staff resources are necessary to provide a more active management of the City's historic properties. This effort includes proactive marketing of each venue to appropriately maximize the revenue generating potential of each location. The FY 2014 budget includes funding for a new Community Relations Specialist position that will be responsible for managing and marketing the City's two historic properties as well as assisting the Community Relations Director with development and implementation of additional public relations efforts including more active management of the City's social media outlets and expanded utilization of the City's website and Channel 19 for community outreach.

Target Date: August 15, 2013 Hire date for new position

COMMUNITY RELATIONS DEPARTMENT

MISSION STATEMENT

The goal of this activity is to plan, organize and implement a variety of public relations activities designed to increase citizen awareness of city government projects, programs, services and policies and to promote citizen participation in the affairs of the city government. Duties also include overseeing the historic sites in Crockett, Primm and Smith Parks; maintenance oversight of high visibility areas in the community (interstate exits, gateway entrances & Town Center) including landscaping & community signage; coordination of the concerts and special events at the Eddy Arnold Amphitheater and other locations; update and development of informational materials on city activities; serving as a liaison between city government and community groups; preparation of the biannual newsletter and press releases; and responding to citizen complaints.

FINANCIALS

Category	Actual FY 2011	Actual FY 2012	Budget FY 2013	Actual FY 2013	Budget FY 2014
Personnel Services	\$ 111,739	\$ 113,757	\$ 116,845	\$ 114,938	\$ 193,240
Operating Expenditures	115,240	124,327	158,750	130,796	152,750
Capital Outlay	-	-	-	-	-
Total	\$ 226,979	\$ 238,084	\$ 275,595	\$ 245,734	\$ 345,990

BUDGET COMMENTS

This activity provides funding for special events, street banners, promotional materials, postage, printing costs, publications, advertising, Leadership Brentwood program, gateways and Town Center Way landscape maintenance, etc. To keep cost down, the department also obtains financial and in-kind donations and sponsorships from the private sector to enhance the quality of community programs and events.

There is no significant change in the FY 2014 budget. Continued funding is provided for the preparation, printing and mailing of the semi-annual newsletter to all residents. Special events such as the concert series at the Eddy Arnold amphitheater and the July 4th celebration are budgeted at \$35,000. This is a reduction of \$10,000 from the previous year to reflect the true expected net cost to the City for the concert series after private sponsorships. Grounds maintenance at the various gateway entrances and other landscaped areas is funded at \$43,000 annually. Funding of \$3,000 is provided for replacement of one (1) set of seasonal banners installed on street lights along Franklin Road and Town Center Way.

COMMUNITY RELATIONS DEPARTMENT

Funding is proposed in the FY 2014 budget for a new Community Relations Specialist position within the Community Relations Department. This new position will primarily be responsible for overall management and marketing of the City's two historic homes available for event rentals. In addition, this position will assist the Community Relations Director with citizen engagement by assuming responsibility for enhanced public communication via social media, the City's website, and other electronic media opportunities. Funding for this new positions is budgeted in the Insurance and Other budget activity and will be transferred to the Community Relations Department budget after initial review and endorsement by the City Commission.

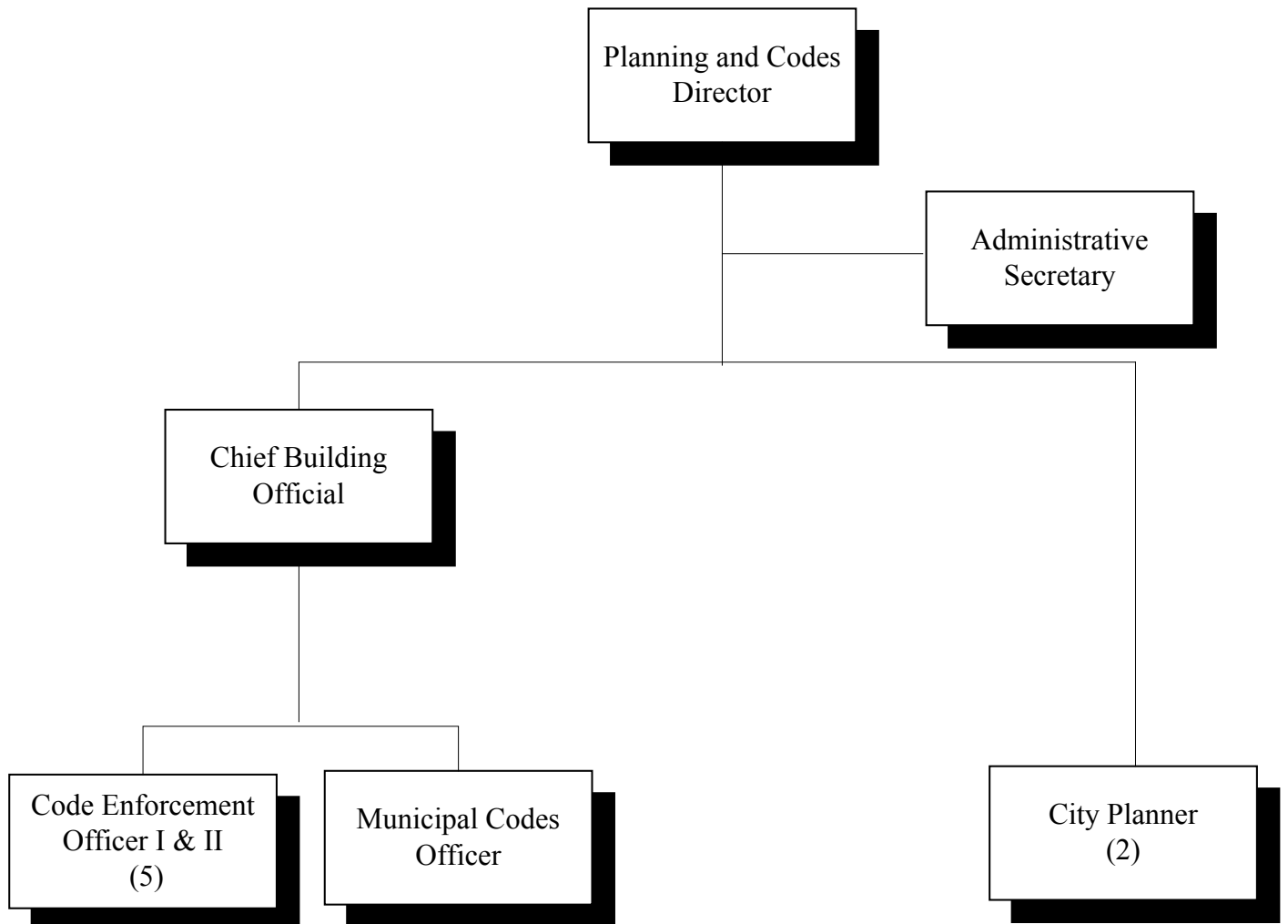
<u>PERFORMANCE MEASURES</u>	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Target FY 2013</u>	<u>Target FY 2014</u>
Percent of community newsletters and city brochures published and mailed on time	96%	96%	96%	96%
Percent of board/committee regular meetings attended	99%	99%	99%	99%

<u>WORKLOAD INDICATORS</u>	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Target FY 2013</u>	<u>Target FY 2014</u>
City-wide special events	14	13	14	14
City wide newsletter (April/October)	2	2	2	2
City calendar (January - December)	12	12	12	12
Volunteer committees	21	18	19	18
Volunteer participants	1,800	1,500	1,850	1,500
Student programs	5	4	5	4
Student participants	950	750	1,000	800
Community information pamphlets	10	9	10	8
New resident packets distributed	375	250	400	300
Telephone calls	2,500	2,100	2,500	2,400

<u>PERSONNEL SCHEDULE</u>	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Budget FY 2013</u>	<u>Budget FY 2014</u>
Community Relations Director	1	1	1	1
Community Relations Specialist	<u>0</u>	<u>0</u>	<u>0</u>	<u>1</u>
	1	1	1	2

PLANNING AND CODES DEPARTMENT

Organization Chart



PLANNING AND CODES DEPARTMENT

2013-2014 Non-Routine Work Plan

The following non-routine work projects for the Planning and Codes staff are proposed for Fiscal Year 2013-2014:

1) Brentwood 2020 Plan update

The second full scale review, update and amendment of the Brentwood 2020 Comprehensive Plan is scheduled to be conducted by staff with assistance from an outside planning consultant during FY 2014. The 2020 Plan was originally adopted in 1999, and the last comprehensive update was completed in 2006. While the FY 2014 update will review all of the 2020 Plan goals and objectives, it is expected that issues associated with C-4 Town Center zoning, senior housing options, and transportation will be special areas of focus. This update effort will include various methods of public input, including community meetings and surveys. The goal of this effort is to design a public input process that involves all segments of the Brentwood community to produce an updated strategic plan that will help guide City policy and decision making as we move toward build out of the City in the next 10-15 years.

The effort will also include a comprehensive update of the City's Major Thoroughfare Plan. The purpose of the Major Thoroughfare Plan update is to identify short and long-term transportation system needs and identify specific improvements to meet those needs.

Target date: June 30, 2014 Plan update completed and ordinance amendments adopted

2) Miscellaneous Zoning Ordinance Amendments

Work plans from previous fiscal years have included projects that would involve amendments to various sections of the City's Zoning Ordinance. These amendments would address matters such as:

- Design standards for additions to existing homes.
- Updated regulations for nonconforming lots, structures and uses of property.
- Modifications to provisions for open space in OSRD subdivisions.
- Regulation of mobile vendors.
- Amendments to tree protection regulations.
- Amendments to off-street parking requirements.

For most of the matters listed above, staff has drafted amendments that are almost ready to submit to the Board of Commissioners for review. However, at least some of these amendments would most likely require initial feedback periods, followed by joint work sessions with the Planning Commission (and in some cases, the Board of Zoning Appeals.) For this reason, staff has held off on distributing drafts of the amendments while other matters have demanded staff and City Commissioner time. Staff hopes to begin moving forward with these items early in the new fiscal year.

Target date: November 30, 2013 Adoption of various amendments

PLANNING

MISSION STATEMENT

The Planning activity is responsible for the review and coordination of staff recommendations to the City Commission on rezoning requests, ordinance amendments, annexation proposals and comprehensive land use planning. In addition, staff advises the Planning Commission on subdivision plats, site plan submissions, floodplain issues, vehicle access review, annexation proposals, ordinance amendments and subdivision regulations. Staff provides support to the Board of Zoning Appeals on variances, home occupations and administrative appeals. On-going responsibilities include enforcement of the sign regulations and standards, preparation of amendments to development regulations, and administration of performance bonds to guarantee successful completion of infrastructure improvements associated with new development. A significant amount of staff time is spent on answering public inquiries on land use matters, flood zone/insurance information, and municipal code regulations.

FINANCIALS

Category	Actual FY 2011	Actual FY 2012	Budget FY 2013	Actual FY 2013	Budget FY 2014
Personnel Services	\$ 276,060	\$ 292,786	\$ 303,335	\$ 297,523	\$ 320,035
Operating Expenditures	48,693	60,860	77,800	60,532	74,950
Capital Outlay	-	17,500	-	-	-
Total	<u>\$ 324,753</u>	<u>\$ 371,146</u>	<u>\$ 381,135</u>	<u>\$ 358,055</u>	<u>\$ 394,985</u>

BUDGET COMMENTS

The FY 2014 budget reflects only a slight increase from FY 2013 primarily due to funding for part-time staffing assistance for the 2020 Plan update project. Actual funding for the 2020 Plan update is provided in the Capital Projects Fund but any extraordinary staffing related expenses for citizen survey input, etc. must be reflected in the annual operation budget for the Planning Department.

PLANNING

<u>PERFORMANCE MEASURES</u>	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Target FY 2013</u>	<u>Target FY 2014</u>
Percent of Information Requests Processed within 3 days	100%	100%	100%	100%
Percent of Zoning Violations resolved in 30 days, excepting cases cited	100%	100%	100%	100%
Percent historic case files recorded in database	100%	100%	100%	100%

<u>WORKLOAD INDICATORS</u>	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Target FY 2013</u>	<u>Target FY 2014</u>
Planning Commission Cases	104	124	125	125
Board of Zoning Appeals Cases Reviewed	17	18	22	22
Administrative Home Occupations	601	557	500	500
Flood Insurance/Zoning Determinations	69	26	20	20
Special Event/Tent Permits	22	17	17	17
Planning Commission/BZA Plans Reviewed	121	142	130	132
Minor Land Use Cases/Administrative	12	10	15	15
Zoning District Verifications	148	214	225	230

<u>PERSONNEL SCHEDULE</u>	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Budget FY 2013</u>	<u>Budget FY 2014</u>
Planning and Codes Director	1	1	1	1
City Planner	1	2	2	2
Planner I & II	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	3	3	3	3

CODES ENFORCEMENT

MISSION STATEMENT

The Codes Enforcement activity is responsible for protecting the health and safety of citizens through enforcement of the adopted building, mechanical, plumbing, electrical, housing and nuisance codes. This activity issues building & other permits for residential, commercial, and service-institutional structures and provides on-going technical assistance to citizens, developers, engineers, and contractors. For new construction and alterations to existing buildings, the Department issues all necessary permits, examines all building plans, coordinates plan review, conducts site inspections, and issues certificates of occupancy.

FINANCIALS

Category	Actual FY 2011	Actual FY 2012	Budget FY 2013	Actual FY 2013	Budget FY 2014
Personnel Services	\$ 668,756	\$ 683,566	\$ 709,970	\$ 710,548	\$ 726,530
Operating Expenditures	30,970	38,031	57,200	51,861	60,600
Capital Outlay	-	-	-	-	46,400
Total	\$ 699,726	\$ 721,597	\$ 767,170	\$ 762,409	\$ 833,530

BUDGET COMMENTS

The FY 2014 budget is largely identical to the FY 2013 budget, with the exception of funding for the purchase of two vehicles. The budget has \$46,400 allocated for replacement of two four-wheel drive pickup trucks, each with over 115,000 miles. The budgeted amount is based on current state contract pricing for similar trucks with extended cabs to provide more storage space for inspectors. Health insurance has increased 5.6%, similar to all departments with employees.

CODES ENFORCEMENT

<u>PERFORMANCE MEASURES</u>	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Target FY 2013</u>	<u>Target FY 2014</u>
Percent of complaints responded to in 5 days.	100%	100%	100%	100%
Percent of residential building permits issued within 7-10 working days (excludes transitional-steep lots or rejected plans).	98%	98%	100%	100%
Percent of building inspection requests completed within 3 business days. (After completion of State Electrical Inspection)	100%	99%	100%	100%

<u>WORKLOAD INDICATORS</u>	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Target FY 2013</u>	<u>Target FY 2014</u>
Building Permits (All Permit Types)	2,541	2,961	2,500	2,600
Building Permit Plans Received ⁽¹⁾	471	534	500	500
Building Related Inspections ⁽²⁾	9,133	8,754	9,000	9,000
Total Inspections	17,790	18,602	19,000	19,100
Single-Family Permits Issued ⁽³⁾	190	262	230	230
Code Enforcement Cases Investigated (All Types, Includes Violation Notices)	342	334	275	285
Walk-In Visitors	9,607	10,210	10,000	10,000
Incoming Telephone Calls	16,579	17,744	17,000	17,100

<u>PERSONNEL SCHEDULE</u>	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Budget FY 2013</u>	<u>Budget FY 2014</u>
Chief Building Official	1	1	1	1
Codes Enforcement Officer I & II	5	5	5	5
Municipal Codes Officer I & II	1	1	1	1
Administrative Secretary	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
Total	8	8	8	8

⁽¹⁾ Permits include--Church, Condo, Commercial Addition, Commercial Shell, New Commercial, Residential Addition, Remodel, Single-Family, Single-Family Duplex, Tenant Finish, & Townhome.

⁽²⁾ Inspections include--Final, Deck Final, Mechanical Final, Plumbing Final, Pool Final, Above Ceiling, Backflow, Backflow Test, Commercial Sewer & Water Line, Crawl Space, Deck Footing, Driveway, Erosion Control, Footing, Foundation Water Proof, Foundation Survey, Gas Line, House Wrap & Flash, Insulation, Life Safety, Mechanical, No Framing Order, Plumbing, Pool Final, Pool Rough-In, Rough-In, Site Final, Slab Radon, & Water & Sewer.

⁽³⁾ Includes--Single Family, Single-Family Duplex, & Townhome

INSURANCE AND OTHER BENEFITS

MISSION STATEMENT

This budget centralizes the costs of certain benefits provided to City employees that are difficult to allocate to individual departments and activities. The benefits include the dental reimbursement plan, tuition reimbursement program, long-term disability insurance, matching contributions to employees for the IRS Section 401(a) deferred compensation supplemental retirement program, and the buy-back of accumulated sick and annual leave time for eligible employees.

FINANCIALS

Category	Actual FY 2011	Actual FY 2012	Budget FY 2013	Actual FY 2013	Budget FY 2014
Personnel Services	\$ 724,779	\$ 683,154	\$ 716,300	\$ 651,564	\$ 698,300
Operating Expenditures	35,415	51,218	52,000	66,236	76,100
Capital Outlay	-	-	-	-	-
Total	<u>\$ 760,194</u>	<u>\$ 734,372</u>	<u>\$ 768,300</u>	<u>\$ 717,800</u>	<u>\$ 774,400</u>

BUDGET COMMENTS

This activity initially centralizes for easier consideration the cost for proposed FY 2014 enhancements to Personnel Services in General Fund activities. Funding is included for a proposed 1.5% market pay adjustment and merit pay adjustments averaging 2.0% (\$502,730), including associated cost for FICA and TCRS. Funding of \$246,705 is also provided for three (4) new full-time positions: two Police Officers, ECD Supervisor, and Community Relations Specialist; as well as funding for a part-time Computer/Network Technician.

After initial review and endorsement of the proposed pay adjustment and new positions, these costs will be reallocated to the various activities with assigned personnel. Supporting information for the proposed enhancements is provided in the Budget Message at the beginning of this document.

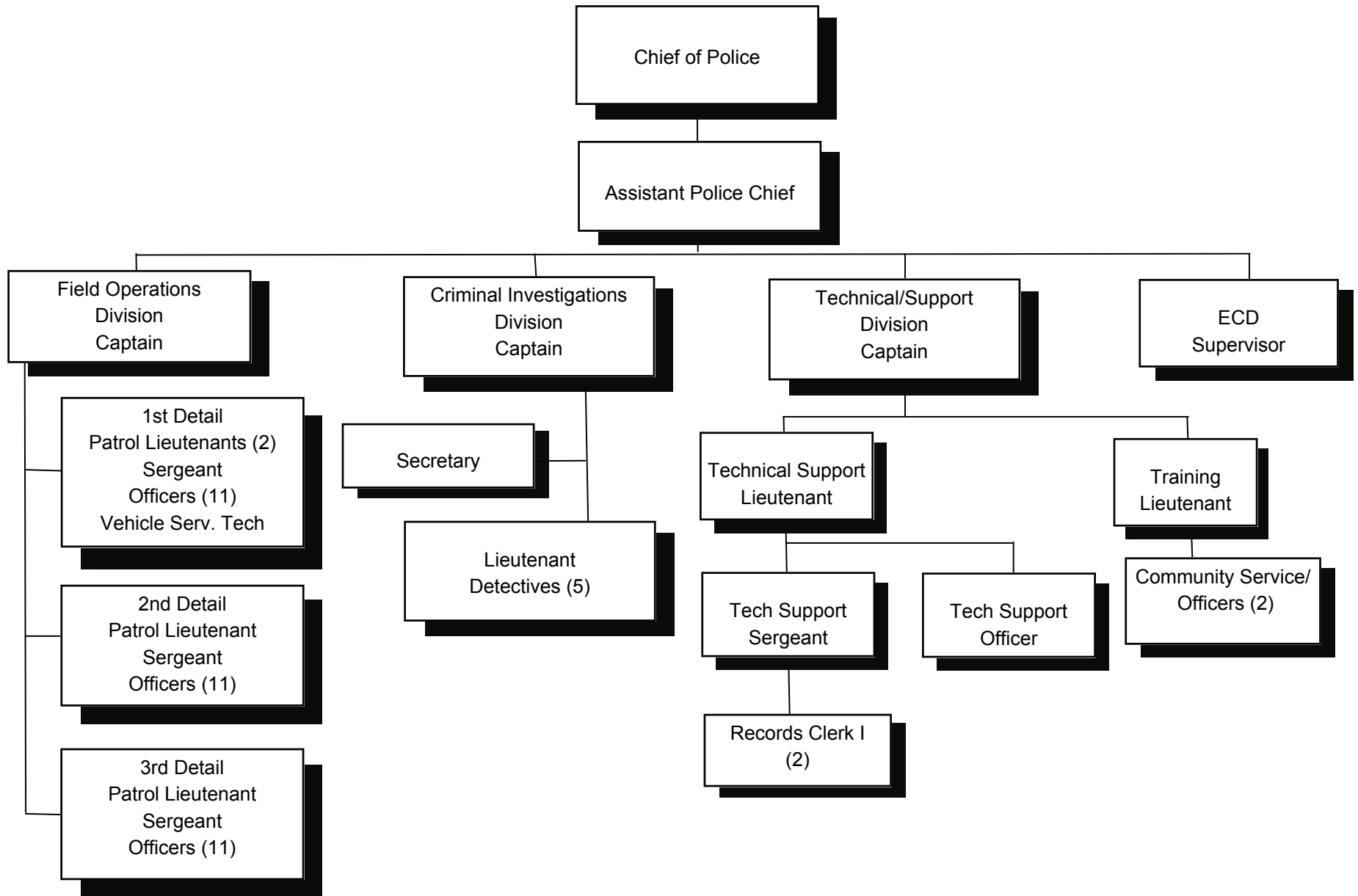
Other significant changes in the FY 2014 proposed budget include a 14% increase in General Liability insurance premiums across all departments, largely due to claims experience. The cost of Long Term Disability coverage for qualifying employees decreased \$18,000 from FY 2013 due to a change in carrier resulting in a reduced premium rate.

PERSONNEL SCHEDULE

No personnel are directly assigned to this activity

POLICE DEPARTMENT

Organizational Chart



POLICE DEPARTMENT

2013-2014 Non-Routine Work Plan

The Police Department proposes to undertake the following non-routine work projects in the 2013-2014 fiscal year:

1) Develop Comprehensive Response Plans for All Schools within Brentwood; A Joint Work Goal with the Brentwood Fire and Rescue Department

Emergency response protocols and building pre-plans have been utilized by the Brentwood Police and Fire & Rescue Departments for several years. Recent national events, however, have highlighted the importance of developing certain site-specific plans cooperatively in order to ensure a safe, efficient and effective multidisciplinary response. Over the next 12 months, representatives from both departments will collaborate with Williamson County EMS, Sheriff's Department, Public Schools, Emergency Management, and the City of Franklin to develop joint comprehensive emergency response plans (ERPs) for all educational facilities within our respective jurisdictions. These plans will then be merged at the county level through the efforts of the Williamson County Public Safety Committee to create a county-wide ERP.

Target Date: January 1, 2014

2) Review and Update of Police Policies and Procedures Related to High Risk Critical Tasks

While Law Enforcement agencies have numerous policies covering every conceivable task, exposure to liability is generally limited to a few recurring tasks. According to some research, 95% of law enforcement liability comes from 12 High Risk Critical Tasks. Liability most frequently occurs when officers violate some legal mandate which come from court decisions decided by the United States Supreme Court and lower federal and state court decisions. We will review and update (where needed) our policies and procedures related to these tasks to ensure that they are current with the latest court decisions and best practices for law enforcement. The 12 High Risk Critical Tasks are; Use of Force; Pursuit/Emergency Operation of Vehicles; Search and Seizure/Arrest; Care, custody, restraints and transportation of Prisoners; Domestic Violence; Property and Evidence; Off-duty conduct of Officers; Sexual Harassment; Selection and Hiring; Complaints and Internal Affairs Investigations; Special Operations; and Dealing with the Mentally Ill.

Target Date: January 1, 2014

POLICE DEPARTMENT
2013-2014 Non-Routine Work Plan

3) Implement a Bike Patrol to be Utilized at Special Events and in Parks and Trails.

As an additional and specialized assignment for a select number of officers, the Police Department will purchase 3 bicycles and equipment, including uniforms, for officers who will be trained to deploy these bicycles at special events, plus occasional patrol of parks and bike and walking trails. In doing so, we will increase visibility in these areas where patrol vehicles are unable to go and provide additional protection for those citizens who use these amenities. When deployed, bicycle racks that are easily installed or removed to the trunks of Patrol cars will be utilized.

Target Date: October 1, 2013

4) Implement New Records Management Software, to include a Court Management Module.

Since the initial purchase of our Records Management Software, the company has been sold twice. Our current vendor, Integraph, has quoted an unreasonable amount of money to update our existing software just to make TBI submissions functional. After evaluating all options, staff has determined that it is in our best interest to purchase new Records Management Software which will yield maintenance savings going forward. Funding for this purchase is included in the proposed FY 2014 Capital Improvements Plan. The RFP will stipulate that the new vendor must provide a Court Management module with their product which will preclude us from having to pay for additional interfaces between the new software vendor and our existing court software vendor which will also yield additional maintenance savings going forward. This will be an extensive project that will involve installation, conversion of existing data, and training, but will ultimately enable us to be more efficient and effective in managing our records process.

Target Date: March 1, 2014

POLICE DEPARTMENT

MISSION STATEMENT

The mission of the Brentwood Police Department is to promote and protect the safety of citizens in this community by enforcing the law in a fair and impartial manner recognizing the constitutional rights of all persons. Every employee strives to be compassionate and responsive to the needs, rights, and expectations of all citizens, employees, and visitors. The department is committed to maintaining an effective partnership with the community through excellence in law enforcement and community service.

FINANCIALS

Category	Actual FY 2011	Actual FY 2012	Budget FY 2013	Actual FY 2013	Budget FY 2014
Personnel Services	\$ 4,915,468	\$ 4,937,234	\$ 5,001,540	\$ 4,919,786	\$ 5,275,410
Operating Expenditures	577,666	680,817	776,200	696,874	807,400
Capital Outlay	406,394	364,245	395,000	367,062	377,500
Total	\$ 5,899,528	\$ 5,982,296	\$ 6,172,740	\$ 5,983,722	\$ 6,460,310

BUDGET COMMENTS

The slight increase in the FY 2014 budget is due to several changes. There is a 5.6% increase in the contribution to the health insurance program affecting all budget activities with full-time employees and a 10% increase in liability insurance applicable to the Police Department. The salary budget also reflects the transfer back from the ECD Fund of the 0.5 FTE Lieutenant position previously assigned to supervise dispatch operations.

Other changes in FY 2014 include \$10,000 in funding for the Williamson County Children's Advocacy Center, \$9,500 for six (6) iPads with "Mobile CSI" software for the Criminal Investigations Division, and a \$10,000 increase in the contribution to the Equipment Replacement Fund. The department will replace 8 vehicles through the Equipment Replacement Fund in FY 2014. It is expected that a change in vendors for the City's Records Management System will produce annual maintenance savings of \$10,000.

The proposed FY 2014 budget also provides funding the addition of two police officer positions and an ECD Supervisor as discussed in more detail in the City Manager's budget message. Funding for these three new positions is budgeted in the Insurance and Other budget activity and will be transferred to the Police Department budget after initial review and endorsement by the City Commission.

POLICE DEPARTMENT

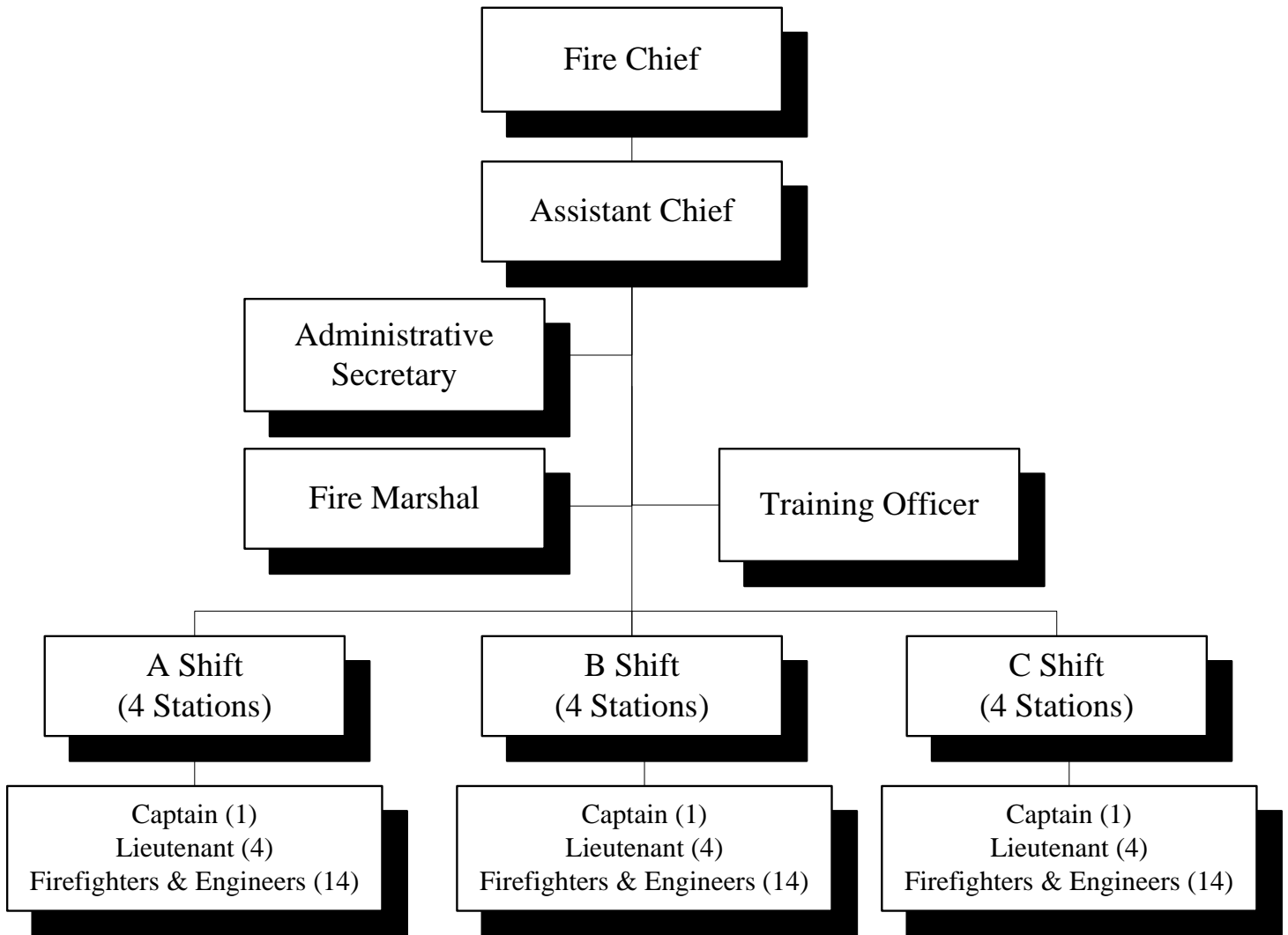
<u>PERFORMANCE MEASURES</u>	<u>Actual CY 2011</u>	<u>Actual CY 2012</u>	<u>Target CY 2013</u>	<u>Target CY 2014</u>
Average response time per call (minutes)	5 min/58 sec	5 min/19 sec	5 min	5 min
Number and percent of personnel completing in-service training or professional development	100%	100%	100%	100%
Percent uncommitted time	50%	50%	50%	50%
Police calls rate/1,000 population	1029	990	1,100	1,100
Percent compliance with applicable accreditation standards	100%	100%	100%	100%

<u>WORKLOAD INDICATORS</u>	<u>Actual CY 2011</u>	<u>Actual CY 2012</u>	<u>Target CY 2013</u>	<u>Target CY 2014</u>
Serious Crimes	90	85	125	100
Traffic Accidents	680	756	700	775
Criminal Investigations Clearance Rate	45%	46%	50%	50%

<u>PERSONNEL SCHEDULE</u>	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Budget FY 2013</u>	<u>Budget FY 2014</u>
Police Chief	1	1	1	1
Assistant Police Chief	1	1	1	1
Captain	3	3	3	3
ECD Supervisor	0	0	0	1
Lieutenant	6.5	6.5	6.5	7
Sergeant	3	4	4	4
Detective	4	4	5	5
Police Officers	37	36	35	37
Records Clerk I & II	2	2	2	2
Vehicle Services Technician	1	1	1	1
Administrative Secretary	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
Total	59.5	59.5	59.5	63

FIRE and RESCUE DEPARTMENT

Organization Chart



FIRE AND RESCUE DEPARTMENT 2013-2014 Non-Routine Work Plan

The Fire and Rescue Department proposes the following as its goals and objectives for the non-routine work plan for the 2013-2014 fiscal year:

1) Fire and Rescue Department Accreditation

In FY 2010, the department initiated Phase I of the accreditation process in preparation for a formal application for accreditation by the Commission on Fire Accreditation International (CFAI) through the Center for Public Safety Excellence (CPSE). Given the complexity of the initial process, we anticipated that completion would take a minimum of two (2) full years. The process was divided into two phases. Phase I is essentially complete with the exception of ongoing efforts in the area of data collection and validation pertaining to dispatch and response times. Information Technology has worked closely with us in this effort by upgrading the technology infrastructure and recently changing wireless carriers to maximize signal strength. Phase II involves the development of a deployment analysis known as a Standard of Cover (SOC). The creation of a SOC will take place over a period of several months through a process facilitated by the CPSE Technical Advisory Service.

Target Dates: June 30, 2014 (Phase II completed)
August 31, 2014 (Receipt of Accreditation)

2) Train and Certify all Company and Command Officers to the National Incident Command “Blue Card” Standard

All officers who may have the responsibility of commanding an incident scene will be trained and certified Utilizing the “Blue Card” certification program. The Blue Card training program provides a certification system that defines the best Standard Command Practices for common, local, everyday strategic and tactical emergency operations. This program aids the Incident Commander in making better decisions which will potentially eliminate the costly mistakes that can lead to injury, death, and unnecessary fire loss. The need for a comprehensive Command training program was identified as an overall risk management strategy in last year’s departmental Risk Management Plan. This intensive program consists of fifty hours of coursework followed by a three day certification lab for each employee. We plan to achieve this at minimal cost using certified in-house instructors and shared simulation equipment obtained by area departments through federal grant monies.

Target Date: April 30, 2014

FIRE AND RESCUE DEPARTMENT
2013-2014 Non-Routine Work Plan

3) Acceptance of New Multi-Purpose Apparatus and Implementation of Response Protocols.

In FY 2013 a new pumper truck was funded to replace Engine 2 (located at Station #2 on Wilson Pike) which will rotate into reserve status after nearly thirteen years of front-line service. The Engine was ordered and construction is underway with delivery expected in late June or early July of 2013. We will travel to the factory in Lyon, SD when the truck nears completion for a final inspection. Once delivered, the truck will be supplied with the necessary tools and equipment, and all personnel will be trained in its operation. Additionally, due both to the increased water carrying capacity of the new pumper and water system improvements within the City over the past 25+ years, the Fire & Rescue Department will also retire a twenty-seven year old tanker truck from service and eliminate special “tanker response zones” from our response protocols.

Target Date: July 31, 2013

4) Develop Comprehensive Response Plans for All Schools within the City Limits of Brentwood; A Joint Work Goal with the Brentwood Police Department.

Emergency response protocols and building pre-plans have been utilized by the Brentwood Police and Fire & Rescue Departments for several years. Recent national events, however, have highlighted the importance of developing certain site-specific plans cooperatively in order to ensure a safe, efficient and effective multidisciplinary response. Over the next 12 months, representatives from both departments will collaborate with Williamson County EMS, Sheriff’s Department, Public Schools, Emergency Management, and the City of Franklin to develop joint comprehensive emergency response plans (ERPs) for all educational facilities within our respective jurisdictions. These plans will then be merged at the county level through the efforts of the Williamson County Public Safety Committee to create a county-wide ERP.

Target Date: January 1, 2014

FIRE AND RESCUE DEPARTMENT

MISSION STATEMENT

The goal of this activity is to protect life and property against fire, medical and other disastrous emergencies. Efforts are directed at preventing and extinguishing fires and abatement of fire hazards. Fire suppression includes the training of staff and provision of equipment necessary to respond to fires, accidents, hazardous materials spills and other man-made or natural disasters. Fire prevention services include fire inspections, fire cause investigations, pre-planning, fire suppression responses, and fire code plans review of new buildings and renovation of existing buildings. The department conducts fire safety educational programs in the schools and for local businesses and organizations. The department provides first responder medical service prior to arrival by the Williamson County Emergency Medical Services and performs routine maintenance and testing of all fire hydrants on a bi-annual basis. The department also provides automatic aid assistance to Franklin and mutual aid assistance to Nashville and other local fire departments under written agreements.

FINANCIALS

Category	Actual FY 2011	Actual FY 2012	Budget FY 2013	Actual FY 2013	Budget FY 2014
Personnel Services	\$ 5,357,873	\$ 5,369,488	\$ 5,475,775	\$ 5,450,337	\$ 5,562,375
Operating Expenditures	445,889	455,955	505,850	521,213	550,150
Capital Outlay	270,282	289,979	280,000	262,450	318,950
Total	\$ 6,074,044	\$ 6,115,422	\$ 6,261,625	\$ 6,234,000	\$ 6,431,475

BUDGET COMMENTS

The FY 2014 budget reflects a slight increase over FY 2013. Notable expenditure increases include a 5.6% increase in contributions to the health insurance program as reflected in all budget activities containing full-time personnel, an increase in EMT certification pay (\$7,500) to reflect the growth in the number of department personnel achieving higher levels of EMT/Paramedic licensing, outsourcing of sandblasting/refinishing/markings fire hydrants (\$14,000), replacement of the Training & Emergency Management vehicle (\$36,000), and an increase (\$28,000) in the contribution to the Equipment Replacement Fund based on the projected future replacement cost of motorized equipment. Note a significant savings in overtime expenses is being realized as a result of the Department's recent work schedule switch from a 24/48 shift to a 48/96 shift.

Other adjustments include a change in the way training related expenses are categorized in the budget. These expenses are now more accurately reflection in the Travel, Membership/Registration, and Other Professional Services line items.

FIRE AND RESCUE DEPARTMENT

<u>PERFORMANCE MEASURES</u>	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Target FY 2013</u>	<u>Target FY 2014</u>
Average response time (in minutes)	5 min. 24 sec.	6 min. 20 sec.	6 min 0 sec.	6 min. 0 sec.
Property loss	\$7,809,090	\$2,231,770	\$5,000,000	\$4,000,000
Property saved	\$9,645,967	\$24,458,223	\$15,000,000	\$20,000,000
People reached with public education programs	11,520	11,650	12,500	12,000
Percentage of inspections completed for eligible buildings	100%	100%	100%	100%
Percentage of Officers with State Fire Officer certification	100%	100%	100%	100%
Percentage of Firefighters with State Certification	100%	100%	100%	100%
Percentage of Firefighters/Officers receiving state in-service training	100%	89%	95%	95%
Percent of hydrants flushed per year	100%	100%	100%	100%
Percentage of Firefighters/Officers State certified as EMT or higher	92%	93%	94%	93%
Percentage of on-shift Fire Officers with State Inspector Certification	100%	100%	100%	100%
Percentage of new addresses assigned within 5 days	100%	N/A	100%	N/A
Percentage of Fire code Violations cleared in 90 days	93%	91%	95%	95%
<u>WORKLOAD INDICATORS</u>	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Target FY 2013</u>	<u>Target FY 2014</u>
Total calls for service	2,622	2,742	2,750	2,950
Commercial inspections	494	495	500	500
Follow-up Inspections conducted	712	707	650	650
Fire prevention programs	206	185	215	210
Hydrants maintained (Twice Annually)	2,316	2,350	2,330	2,375
Open burning permits	73	98	75	95
Blasting permits	4	7	10	10
Fire drills conducted	10	24	15	20
Plan Reviews	149	181	175	200
Acceptance tests, site visits, investigation of code related citizen complaints, incident follow-ups	96	205	125	200

FIRE AND RESCUE DEPARTMENT

<u>PERSONNEL SCHEDULE</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>
Fire Chief	1	1	1	1
Assistant Fire Chief	1	1	1	1
Fire Training Officer	1	1	1	1
Fire Marshal	1	1	1	1
Captain	3	3	3	3
Lieutenant	12	12	12	12
Firefighter & Fire Engineer/Driver	42	42	42	42
Administrative Secretary	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
Total	62	62	62	62

SAFETY CENTER EAST

MISSION STATEMENT

This activity provides for routine maintenance and other operational expenses associated with the 15-acre Brentwood Safety Center East complex, located off Sunset Rd. In the main building is Fire Station No. 4 which serves the eastern area of the City, a police substation, Williamson County EMS station, and a training/community meeting room. The tract also has a fire training/driving facility and fuel island. A new salt storage facility was constructed adjacent to the lower training/driving area in FY 2012.

FINANCIALS

Category	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Budget FY 2013</u>	<u>Actual FY 2013</u>	<u>Budget FY 2014</u>
Personnel Services	\$ -	\$ -	\$ -		
Operating Expenditures	68,546	71,437	70,420	74,232	64,150
Capital Outlay	-	-	-	-	
Total	<u>\$ 68,546</u>	<u>\$ 71,437</u>	<u>\$ 70,420</u>	<u>\$ 74,232</u>	<u>\$ 64,150</u>

BUDGET COMMENTS

This budget provides for utilities, grounds and building maintenance of the facility. The FY 2014 budget reflects a reduction in data communications costs due to the planned extension of the City's fiber optic network to this facility, thereby eliminating the need to use leased telecommunication lines.

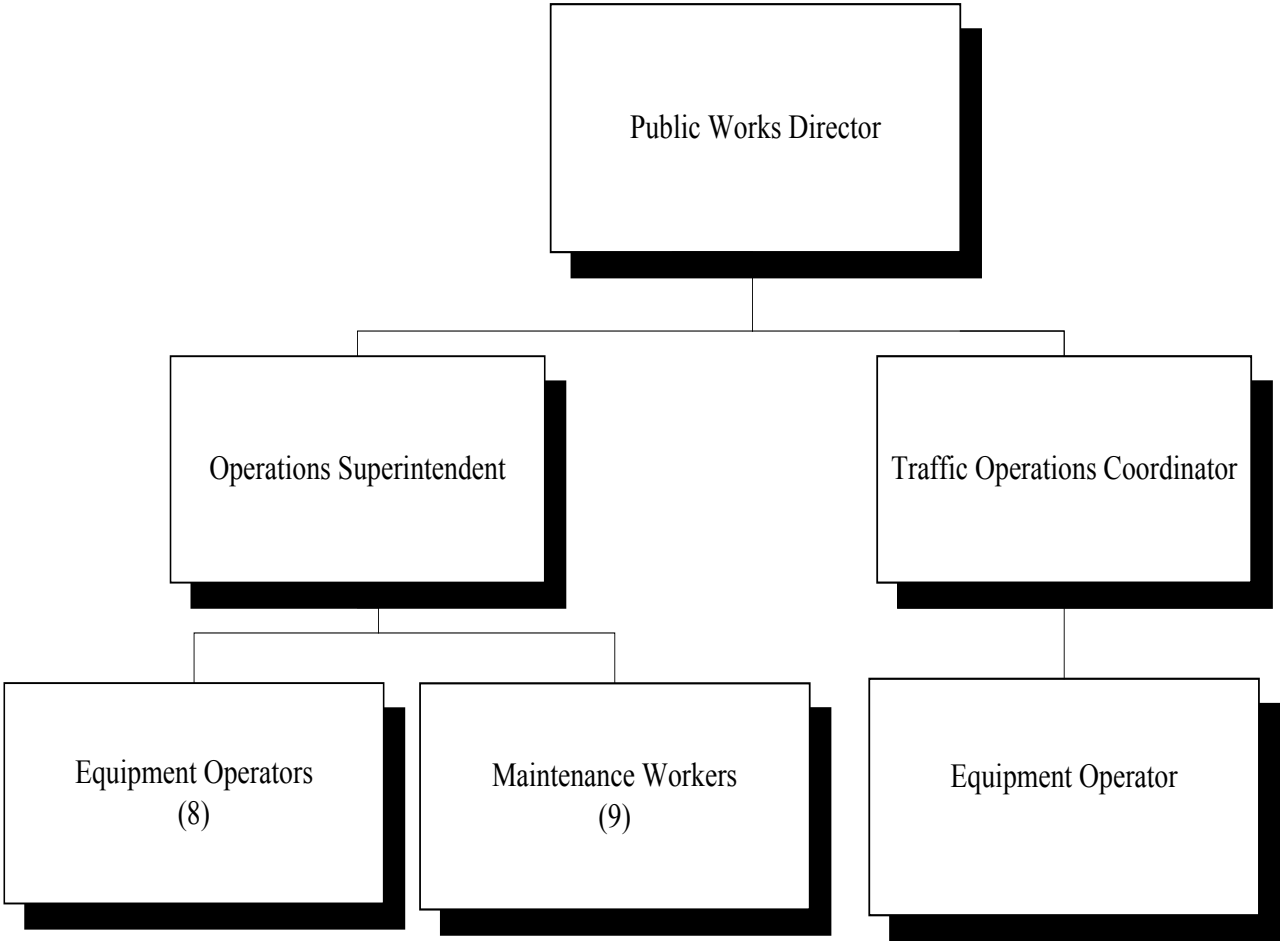
<u>PERFORMANCE MEASURES</u>	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Target FY 2013</u>	<u>Target FY 2014</u>
Maintenance cost per square foot	\$1.95	\$2.03	\$2.01	\$1.84
Cost per square foot-utilities	\$1.96	\$1.93	\$1.93	\$2.01
Facility operating cost per square foot	\$5.87	\$6.12	\$6.03	\$5.49

<u>WORKLOAD INDICATORS</u>	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Target FY 2012</u>	<u>Target FY 2014</u>
Total square feet in building	11,675	11,675	11,675	11,675
Total acreage of site	15	15	15	15

PERSONNEL SCHEDULE

No staff is assigned to this activity.

PUBLIC WORKS DEPARTMENT
Organization Chart



PUBLIC WORKS DEPARTMENT

2013-2014 Non-Routine Work Plan

The following non-routine goals and objectives are proposed for the 2013-2014 fiscal year. The majority of the work projects are focused on the effective implementation of the capital improvements program.

1. Concord Road East Improvements, Phase II (From Sunset Rd. to Nolensville Rd)

- A) Coordinate with TDOT on bidding of the project and assist TDOT with the initiation of construction.
- B) Work closely with TDOT on traffic control to minimize the impact to commuters during the construction.
- C) Assist residents with resolution of any property impact issues during construction.

Target Dates: August 1, 2013 - TDOT award of construction contract
September 1, 2013 – Begin construction

2. Concord Road West Improvements (From Wilson Pike to Arrowhead Drive)

- A) Coordinate bidding of construction and recommendation to award contract.
- B) Oversee road construction in accordance with Federal and TDOT requirements and work closely with contractor and construction inspectors to minimize impact to commuters during construction.

Target Dates: August 1, 2013 – Construction contract awarded
September 1, 2013 - Begin construction

3. Franklin Road South Improvements (From Concord Road to Moores Lane)

Coordinate ROW appraisals and oversee acquisition of required right of way and easements.

Target Dates: Ongoing through FY 2014
Completion of ROW acquisition - December 31, 2014

4. New Bridge and Entrance Road into Smith Park

Assist the Service Center Director as needed in overseeing the construction of the new road, bridge, drainage, and other infrastructure improvements at Smith Park.

Target Date: March 31, 2014 – Completion of construction of entrance road and bridge.

PUBLIC WORKS DEPARTMENT
2013-2014 Non-Routine Work Plan

5. Centerview Drive Streetscape Improvements (Church Street to Brentwood Place)

- A) Coordinate with Boyle Investment Group on final design, cost sharing, and construction responsibilities.
- B) Oversee City's portion of sidewalk construction using annual road maintenance contractor.

Target Date: September 1, 2013 - Public/Private Project agreement
May 31, 2014 - Construction Completed (subject to developer's portion of project being complete on time)

6. Miscellaneous Capital Projects

- A) Oversee two large drainage pipe replacement projects on Wilson Pike Circle and Bowman Lane.
- B) Oversee \$2.0 million annual program for street resurfacing

Target Date: Various dates throughout the year. Drainage projects are weather dependent.

PUBLIC WORKS

MISSION STATEMENT

The goal of this activity is to provide ongoing maintenance of City streets, sidewalks, public drainage & associated improvements/services necessary to protect the health and safety of residents and users. The type of services include the installation and/or repair of potholes and other street failures, curbs and gutters, pavement markings, street signs, removal of street debris, street sweeping, right-of-way mowing, small drainage repairs, snow removal, and monthly chipper/brush pickup service. This department is also responsible for overseeing the annual street resurfacing program and the transportation and drainage projects in the Capital Projects Fund.

FINANCIALS

Category	Actual FY 2011	Actual FY 2012	Budget FY 2013	Actual FY 2013	Budget FY 2014
Personnel Services	\$ 1,169,152	\$ 1,172,366	\$ 1,229,750	\$ 1,155,548	\$ 1,258,315
Operating Expenditures	979,051	967,598	1,039,600	955,121	1,240,700
Capital Outlay	203,997	237,494	209,000	206,309	224,200
Total	\$ 2,352,200	\$ 2,377,458	\$ 2,478,350	\$ 2,316,978	\$ 2,723,215

BUDGET COMMENTS

The FY 2014 budget includes \$660,000 for street resurfacing, a \$200,000 increase from FY 2013. Total funding for the resurfacing program from all funds is \$2,000,000 (\$100,000 more than FY 2013) and includes \$1,040,000 from the State Street Aid Fund plus \$300,000 from the Capital Projects Fund.

Budget increases in FY 2014 include the 5.6% increase in the transfer to the health insurance program as reflected in all activities with full-time personnel, a \$10,000 increase for repair/maintenance of motor vehicles, and \$24,500 for a replacement four-wheel drive pickup truck. Also included is one snow plow and a replacement chipper machine, totaling \$34,700. Right-of-way maintenance is projected to increase \$10,000, to \$135,000.

PUBLIC WORKS

<u>PERFORMANCE MEASURES</u>	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Target FY 2013</u>	<u>Target FY 2014</u>
Work orders completed within two weeks	95%	95%	95%	95%
Percent of roadway sections rated in good or excellent condition by annual	87%	89%	87%	87%
Average response time for citizen generated service requests for roadway hazard removal (hours)	1 hour or less	1 hour or less	1 hour or less	1 hour or less
Average street sweeping frequency per year on established residential routes	1 per month	1 per month	1 per month	1 per month
<u>WORKLOAD INDICATORS</u>	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Target FY 2013</u>	<u>Target FY 2014</u>
Work orders processed	3,392	3,106	4,500	4,000
Chipper service - locations	32,900	33,151	34,000	34,000
Lane miles of roadway under City jurisdiction	429	434	438	440
<u>PERSONNEL SCHEDULE</u>	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Budget FY 2013</u>	<u>Budget FY 2014</u>
Public Works Director	1	1	1	1
Operations Superintendent	1	1	1	1
Equipment Operator I, II & III	8	8	8	8
Maintenance Worker I & Sr.	<u>9</u>	<u>9</u>	<u>9</u>	<u>9</u>
Total	19	19	19	19

STORM DRAINAGE

MISSION STATEMENT

This activity provides for routine maintenance and minor improvements to the following types of public storm drainage features: drainage ditches, curbs and gutters, catch basins, headwalls, pipe and box culverts, and similar structures.

FINANCIALS

Category	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Budget FY 2013</u>	<u>Actual FY 2013</u>	<u>Budget FY 2014</u>
Operating Expenditures \$	-	\$ -	\$ -	\$ -	\$ -
Subdivision					
Improvements	49,014	34,722	50,000	13,372	50,000
Total	<u>\$ 49,014</u>	<u>\$ 34,722</u>	<u>\$ 50,000</u>	<u>\$ 13,372</u>	<u>\$ 50,000</u>

BUDGET COMMENTS

In FY 2014, \$50,000 is provided for small, miscellaneous drainage improvements throughout the City. In addition, \$50,000 in the Capital Projects Fund will be allocated for drainage projects at Wilson Pike Circle and Bowman Lane.

<u>PERFORMANCE MEASURES</u>	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Target FY 2013</u>	<u>Target FY 2014</u>
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Percent of outlet ditches cleaned	90%	90%	90%	90%
Percent of time storm drain system operates as designed for storm events	95%	95%	95%	95%

<u>WORKLOAD INDICATORS</u>	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Target FY 2013</u>	<u>Target FY 2014</u>
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Maintenance/number of locations	923	860	1,200	1,000
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PERSONNEL SCHEDULE

No personnel are exclusively assigned to this activity.

STREET LIGHTING

MISSION STATEMENT

The goal of this activity is to provide adequate lighting along public streets to improve driver and pedestrian safety and discourage crime. Street lighting is installed and maintained by the two electrical distributors serving Brentwood - Nashville Electric Service and Middle Tennessee Electric Membership Corporation. This activity pays the monthly maintenance, electricity and investment charges for street lighting.

FINANCIALS

Category	Actual FY 2011	Actual FY 2012	Budget FY 2013	Actual FY 2013	Budget FY 2014
Operating Expenditures	\$ 444,598	\$ 443,129	\$ 450,000	\$ 450,210	\$ 455,000
Capital Outlay	-	-	-	-	-
Total	\$ 444,598	\$ 443,129	\$ 450,000	\$ 450,210	\$ 455,000

BUDGET COMMENTS

The FY 2014 budget reflects a slight increase due to actual expenditure trends due to additional street lights in new developments.

<u>PERFORMANCE MEASURES</u>	Actual FY 2011	Actual FY 2012	Target FY 2013	Target FY 2014
Percent of street lights repaired within	50%	50%	50%	50%
<u>WORKLOAD INDICATORS</u>	Actual FY 2011	Actual FY 2012	Target FY 2013	Target FY 2014
Public street lights - number	3,409	3,440	3,550	3,550

PERSONNEL SCHEDULE

No personnel are directly assigned to this activity.

TRAFFIC SIGNALIZATION

MISSION STATEMENT

The goal of this activity is to maintain and operate the City's interconnected traffic signal system including 47 individual signals to facilitate safe and efficient traffic flow at key intersections and along major streets. The interconnected traffic signal system includes a state of the art computer system with video network that is monitored from the Traffic Operations Center (TOC) at the Service Center and the Emergency Communications Center at the Municipal Center. Traffic control equipment is installed by private vendors with in-house personnel assuming responsibility for most routine signal maintenance, including bulb replacement.

FINANCIALS

Category	Actual FY 2011	Actual FY 2012	Budget FY 2013	Actual FY 2013	Budget FY 2014
Personnel Services	\$ 94,125	\$ 93,687	\$ 149,900	\$ 161,350	\$ 160,040
Operating Expenditures	67,868	81,428	98,000	73,756	101,400
Capital Outlay	15,465	29,470	16,500	8,713	16,500
Total	\$ 177,458	\$ 204,585	\$ 264,400	\$ 243,819	\$ 277,940

BUDGET COMMENTS

This activity carries out standard signal maintenance (i.e. bulb replacement, traffic detector loop replacement, signal head modification/replacement, etc.) as needed throughout the year. The FY 2014 budget reflects a small increase over FY 2013 due to primarily to an increase in supplies based on actual expenditure trends as well as an increase in property insurance costs. Also included is \$25,000 for traffic engineering studies by consulting engineers as needed including traffic signal warrants, stop sign studies, and other traffic engineering work.

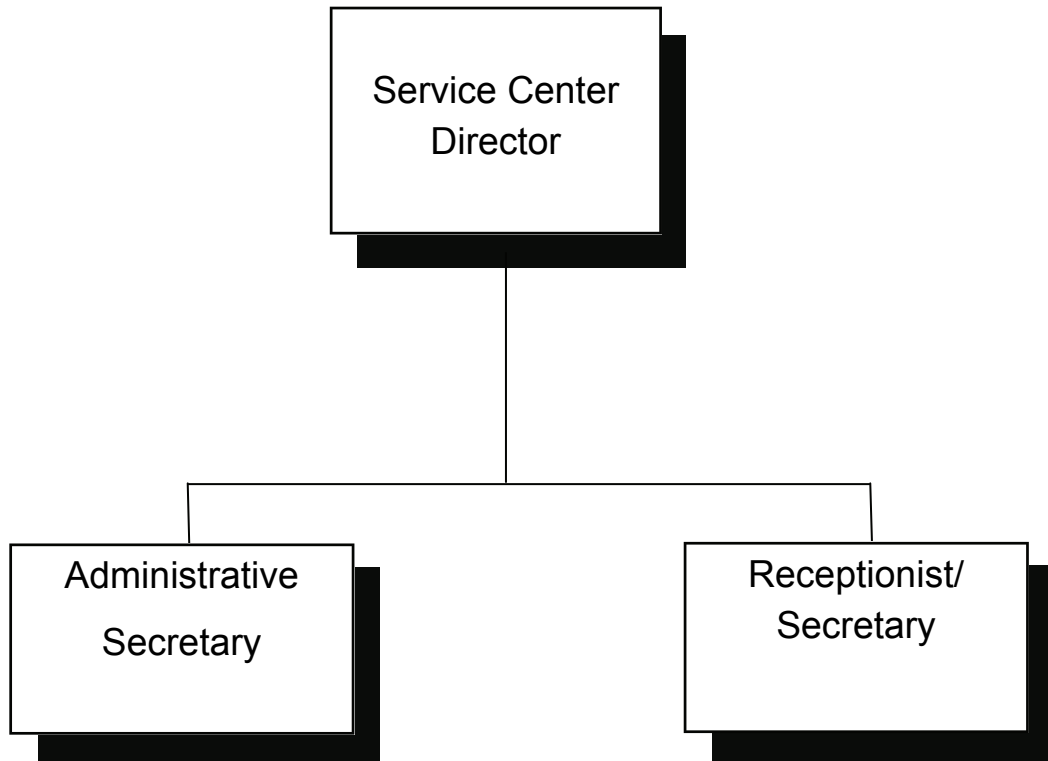
During FY 2014, Traffic Signalization staff will be heavily involved in the joint Brentwood-Metro Nashville traffic study of the Maryland Farms/Old Hickory Boulevard area.

TRAFFIC SIGNALIZATION

<u>PERFORMANCE MEASURES</u>	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Target FY 2013</u>	<u>Target FY 2014</u>
Percent of traffic signals repaired within 24 hours of being reported	99%	100%	99%	99%
<u>WORKLOAD INDICATORS</u>	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Target FY 2013</u>	<u>Target FY 2014</u>
Traffic signals - number	45	45	47	47
<u>PERSONNEL SCHEDULE</u>	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Budget FY 2013</u>	<u>Budget FY 2014</u>
Traffic Operations Coordinator	1	1	1	1
Equipment Operator I, II, & III	<u>0</u>	<u>0</u>	<u>1</u>	<u>1</u>
Total	1	1	2	2

SERVICE CENTER

Organizational Chart



SERVICE CENTER

MISSION STATEMENT

This activity provides for the clerical assistance, routine maintenance, and other operational expenses associated with the Brentwood Service Center located on General George Patton Drive. The 10-acre facility provides office space for the Engineering, Public Works, Parks/Recreation, and Water Services Departments, as well as Fire Station No. 3 which serves the southern area of the City. The facility also includes a maintenance shop, equipment shed, material storage yard and fuel island.

FINANCIALS

Category	Actual FY 2011	Actual FY 2012	Budget FY 2013	Actual FY 2013	Budget FY 2014
Personnel Services	\$ 82,526	\$ 85,176	\$ 88,900	\$ 88,920	\$ 92,320
Operating Expenditures	163,559	150,207	166,500	149,178	164,500
Capital Outlay	-	-	-	-	-
Total	<u>\$ 246,085</u>	<u>\$ 235,383</u>	<u>\$ 255,400</u>	<u>\$ 238,098</u>	<u>\$ 256,820</u>

BUDGET COMMENTS

The FY 2014 budget reflects little change from FY 2013. The two positions funded through this activity provide clerical support to all departments located at the facility. A project to provide multi-media upgrades to the Service Center conference room is funded within the Capital Projects Fund.

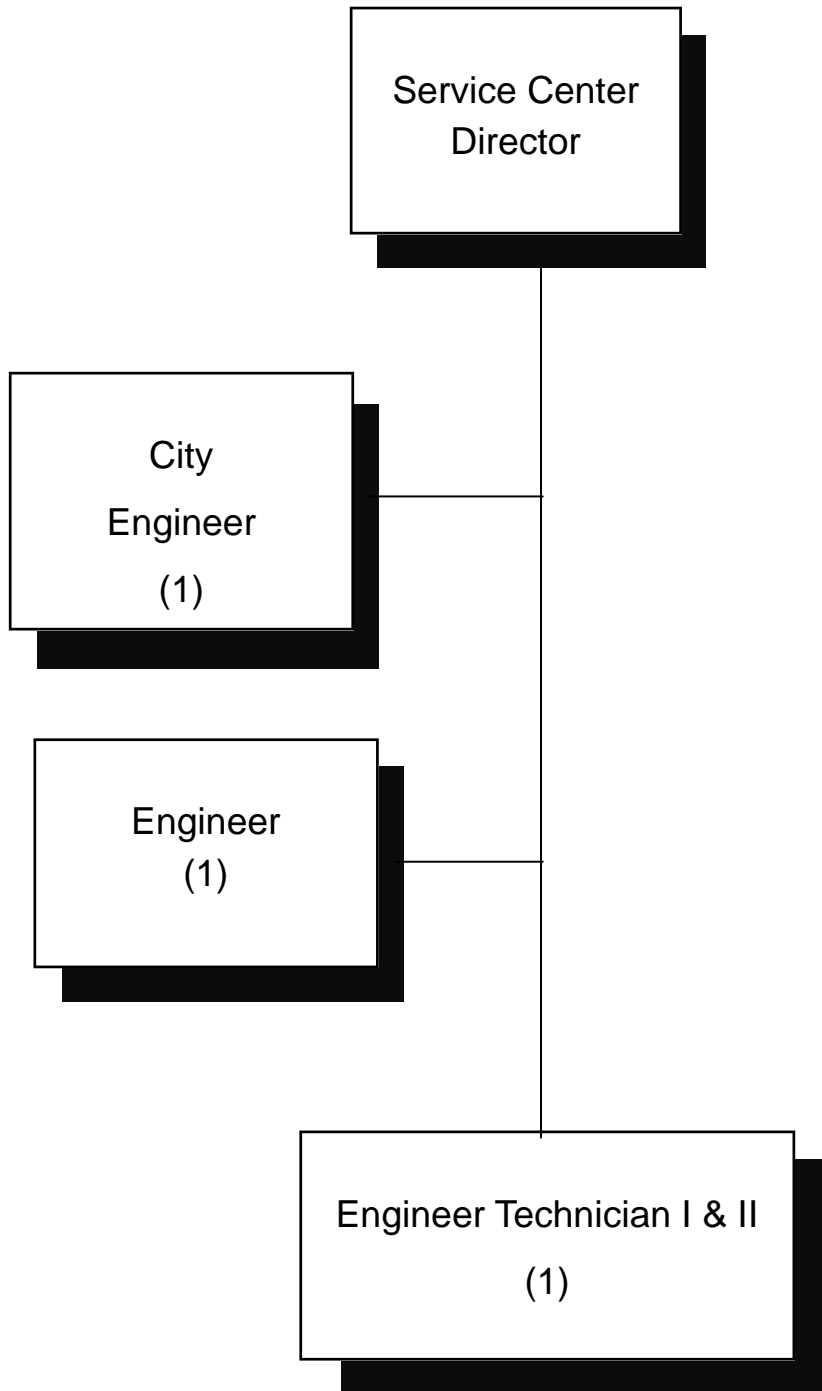
A portion of the cost of this activity (\$125,000) is recovered from the Water and Sewer Fund as rent for use of the facility by the Water Services Department. This contribution is accounted for as a General Fund revenue line item #110-36220.

SERVICE CENTER

<u>PERFORMANCE MEASURES</u>	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Target FY 2013</u>	<u>Target FY 2014</u>
Maintenance cost per square foot	\$1.70	\$1.70	\$1.84	\$1.84
Cost per square foot-utilities	\$1.47	\$1.28	\$1.46	\$1.40
Facility operating cost per square foot	\$4.07	\$4.14	\$3.71	\$4.09
<u>WORKLOAD INDICATORS</u>	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Target FY 2013</u>	<u>Target FY 2014</u>
Total Phone Calls Answered	27,826	27,507	28,500	28,500
Number of Walk-In Customers Served	1,461	1,336	1,600	1,600
Total square feet in building	22,460	22,460	22,460	22,460
Total square feet in storage-shed	5,368	5,368	5,368	5,368
Total square feet in open-air covered equipment storage	10,360	10,360	10,360	10,360
Total square feet in salt storage building	2,000	2,000	2,000	2,000
<u>PERSONNEL SCHEDULE</u>	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Budget FY 2013</u>	<u>Budget FY 2014</u>
Administrative Secretary	1	1	1	1
Receptionist/Secretary	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL	2	2	2	2

ENGINEERING

Organizational Chart



ENGINEERING DEPARTMENT

2013-2014 Non-Routine Work Plan

The Engineering Department proposes the following as its goals and objectives for the non-routine work plan for the 2013-2014 fiscal year.

1. Coordinate Construction of Smith Park

Smith Park represents one of the largest and most important projects for the City of Brentwood. The land purchased for the park is the largest single land purchase in the history of the city. The investment in the land and proposed improvements is expected to provide a significant improvement to the quality of life in the area and provide amenities on a scale not currently available at our other parks. A contract with Civil Constructors was awarded in March of 2013 for Phase 1 of the park and work began in early April. A separate contract was awarded to PBG Builders for construction management services for renovation of the historic Ravenswood home. The Engineering Department will be responsible for coordinating work between the various departments and outside contractors, engineers, utility providers, and the CSX railroad. Work will include construction of a new entrance road, parking areas, a new bridge over the CSX railroad as well as internal roads, lighting and other infrastructure. While a number of city departments will be involved in the project it is important to have a single point of contact on staff to facilitate communication between all the parties involved. As the overall coordinator of the project, the Service Center Director will work to keep the project on schedule, keep costs within the budget and ensure all the needs for the current phase and future phases of the project are addressed. The Service Center Director will coordinate closely with the Community Relations Director on the interface between park infrastructure and the historic home.

Target Dates: House: November 30, 2013; Park: April 1, 2014

2. Develop General Drainage Guidance Information for Residents

Drainage problems and concerns are among the most frequent calls received from residents. Sometimes a resolution of the concern is complex especially when the home is located in or near a flood zone or low lying area. However, many of these problems are relatively simple and can be avoided or reduced if the drainage system around the home is constructed and/or maintained correctly. The goal of this effort will be to develop guidance in the form of a handout or brochure that will be posted on our website and provided in hardcopy form to educate residents on how to identify drainage problems, solutions for common problems and general tips on how to improve the drainage on their property. This handout will include pictures, drawings and other easy to interpret examples on what to do and not do.

Target Date: October 1, 2013

ENGINEERING DEPARTMENT 2013-2014 Non-Routine Work Plan

3. Coordinate/Manage Corps of Engineers Flood Study

The flood event in May 2010 caused damage throughout the Harpeth River Watershed. For this reason, the Army Corps of Engineers (COE) was given federal authorization to conduct a feasibility study that would include flood risk management, ecosystem restoration and updated flood mapping in Davidson County, Williamson County, the City of Brentwood and the City of Franklin. The focus of the study will be tailored for each entity based on the specific needs of each community. For Brentwood, the study will provide updated flood mapping only. The Engineering Department will coordinate the City's involvement in the study and the Service Center Director will serve as project manager by working closely with the COE staff to identify areas of study, provide updates on the study to staff, city boards and the public as needed. Once updated mapping is available, staff will coordinate public meetings and mailings to inform residents that may be impacted.

Target Date: June 30, 2014 (May be multi-year)

4. Manage/Coordinate Joint Brentwood/Metro Traffic Study

The City of Brentwood, in coordination with Metro Nashville, submitted an application for Intelligent Transportation System (ITS) grant funding to the Nashville Area Metropolitan Planning Organization (MPO). The purpose of the project is to improve the regional transportation infrastructure that is shared between the City of Brentwood and Metro Nashville in the area near Old Hickory Boulevard, Maryland Way, I-65 and Franklin Road. Due to land constraints and other factors typical infrastructure improvements such as widening and interchange expansion are cost prohibitive. Therefore other solutions must be explored to alleviate congestion, reduce traffic delay and add to the vitality and sustainability of these communities. Specific elements of this project include collection of traffic counts at primary intersections, analysis of the current traffic signal timing plans, evaluation of future growth, computer modeling and analysis of current traffic patterns, development of improved traffic signal coordination plans and evaluation of opportunities for the two jurisdictions to work together to improve overall system operation. To facilitate this effort staff will work with Metro Nashville, TDOT and the MPO to develop an interagency agreement and scope of work for the project. A professional engineering firm specializing in transportation will be selected to perform the study and the Service Center Director will coordinate all project related activities with the selected firm and among all the stake holders.

Target Date: February 28, 2014

ENGINEERING

MISSION STATEMENT

The Engineering Department is responsible for reviewing the design of new developments, both commercial and residential, for compliance with the city's technical rules and regulations with emphasis on road and drainage system design; inspecting the developments during construction; implementation of the storm water compliance program and addressing concerns and issues related to new development.

Engineering provides in-house engineering services and manages outside technical assistance as needed for civil engineering, surveying, and geotechnical services. The goal is ensure that public infrastructure improvements are built properly to minimize unnecessary repair and cost to the City and taxpayers later. The Department provides technical support to the Planning and Codes Department in review, approval and inspection of subdivision infrastructure improvements constructed by private developers to ensure completion to standards prior to acceptance by the City for perpetual maintenance. Engineering also assists the Public Works Department in the design and construction oversight for City managed road improvement projects, sidewalks, drainage and utility improvements.

FINANCIALS

Category	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Budget FY 2013</u>	<u>Actual FY 2013</u>	<u>Budget FY 2014</u>
Personnel Services	\$ 463,371	\$ 411,660	\$ 455,635	\$ 460,476	\$ 470,795
Operating Expenditures	16,244	19,969	42,900	29,933	54,000
Capital Outlay	-	-	-	-	-
Total	<u>\$ 479,615</u>	<u>\$ 431,629</u>	<u>\$ 498,535</u>	<u>\$ 490,409</u>	<u>\$ 524,795</u>

BUDGET COMMENTS

The FY 2014 budget includes an increase of 5.6% in the transfer for the health insurance program as reflected in all activities with full-time personnel. Other changes include an increase of \$8,500 in Stormwater Compliance for visual assessments of Owl Creek and Spencer Creek, which are required by TDEC. Fuel has increased \$1,600 based on historical trends. Funding is available for outside geotechnical and engineering services as may be needed during the year for specialized or unique projects.

ENGINEERING

With the organizational changes approved during FY 2013 as part of the City Manager transition, the Engineering Director position was changed to Service Center Director to reflect that position's oversight of all the departments located at the Service Center.

<u>PERFORMANCE MEASURES</u>	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Target FY 2013</u>	<u>Target FY 2014</u>
Review subdivision plats within two	95%	96%	100%	100%
Review construction plans within	98%	99%	100%	100%

<u>WORKLOAD INDICATORS</u>	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Target FY 2013</u>	<u>Target FY 2014</u>
Number of subdivision plats	38	41	45	46
Number of commercial plats	11	13	10	8

<u>PERSONNEL SCHEDULE</u>	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Budget FY 2013</u>	<u>Budget FY 2014</u>
Service Center Director	0	0	0	1
Engineering Director	1	1	1	0
City Engineer	2	2	1	1
Engineer	0	0	1	1
Engineering Technician I & II	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
Total	4	4	4	4

PUBLIC HEALTH

MISSION STATEMENT

This activity provides for the City's share of the cost for animal control and public health services that are provided by Williamson County. The City of Brentwood along with Franklin, Fairview and Nolensville contract with the County for animal control services, including operation of the shelter, which relieves the City of providing the services directly. The County Health Department provides basic public health services such as vaccinations to citizens as may be needed and technical support and assistance to the City when there is a potential public health threat to the entire community.

FINANCIALS

Category	Actual FY 2011	Actual FY 2012	Budget FY 2013	Actual FY 2013	Budget FY 2014
County Health Dept. Contract	\$15,000	\$15,000	\$ 15,000	\$15,000	\$ 15,000
County Animal Control Contract	66,248	64,638	70,000	66,182	70,000
Total	\$ 81,248	\$ 79,638	\$ 85,000	\$ 81,182	\$ 85,000

BUDGET COMMENTS

The FY 2014 budget reflects no change in anticipated cost for animal control services from the previous year. Contracting with the county allows the City to avoid having to provide the service in-house at a higher cost.

PUBLIC HEALTH

<u>PERFORMANCE MEASURES</u>	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Target FY 2013</u>	<u>Target FY 2014</u>
Health services refused because lack of income	None	None	None	None
Percent of individuals seeking services to individuals actually served	100%	100%	100%	100%

<u>WORKLOAD INDICATORS *</u>	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Target FY 2013</u>	<u>Target FY 2014</u>
Child Health	154	145	250	250
Adult Health	133	139	300	300
Sexually Transmitted Disease	72	77	50	50
Tuberculosis Control	23	34	200	200
WIC Nutrition Program	76	55	150	150
Total Animals Adopted (Countywide)	1,921	1,835	2,000	2,000
Total Animals Returned to Owner/Wild (Countywide)	425	352	500	500
Total Animals Euthanized (Countywide)	1,398	964	1,500	1,500
Total Animals Received	4,083	3,511	4,000	4,000

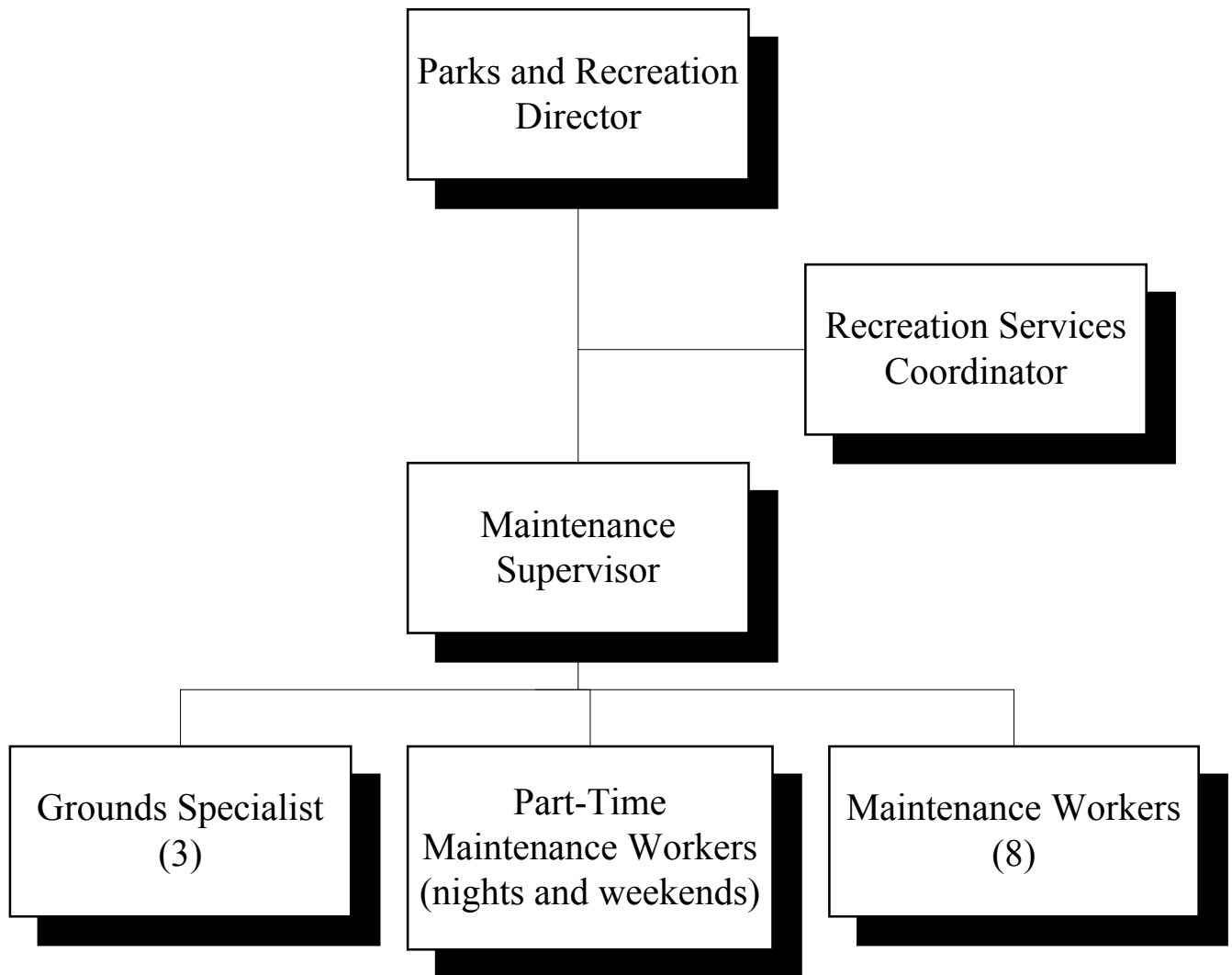
PERSONNEL SCHEDULE

No personnel are directly assigned to this activity.

* Information provided by the Williamson County Health Department and the Williamson County Animal Control Department

PARKS AND RECREATION DEPARMENT

Organization Chart



PARKS AND RECREATION DEPARTMENT
2013-2014 Non-Routine Work Plan

The following non-routine goals and objectives are proposed for fiscal year 2013-2014 in the Parks and Recreation Department.

1. Smith Park Construction Oversight and Opening

The Department will assist in construction oversight for Phase One of the park, including initial hiking trail system development, a new access road and associated bridge over the railroad and initial internal road and parking facilities. Construction of the access road, bridge and other internal improvements began in April of 2013. The Department will coordinate a grand opening celebration currently projected for April 1, 2014. Note that work associated with the renovation of the historic home is being coordinated by the Community Relations Director.

Target Dates: Trail Development – Ongoing through June 30, 2014
Construction Complete and Park Opening – April 1, 2014

2. Smith & Powell Park Long-Term Operations and Maintenance Plans

The department will develop a long-term operations and maintenance plan for both parks. The plan will include normal operating procedures, short and long-term staffing plans, equipment needs, and future maintenance and enhancement options for each park.

Target Date: March 1, 2014

3. CIP Projects

In addition to the above major capital projects, the Department will oversee several smaller projects within the Capital Improvements Program. They include the following:

Crockett Park: Tennis Court resurfacing & fence cap replacement

Deerwood Arboretum: Dredging of the front pond

Granny White Park: Construction of new bathroom building, tennis court resurfacing & fence cap replacement.

Target Dates: Ongoing through June 30, 2014

PARKS AND RECREATION DEPARTMENT
2013-2014 Non-Routine Work Plan

4. Mowing Contract review

The department will complete a thorough financial and long-term operational analysis of contracted mowing vs. in-house mowing to see if there is any cost savings and operational efficiencies for the city long-term. The department will work closely with the Assistant City Manager to complete this analysis by December of 2013 so the results can be considered for the FY 15 budget.

Target Date: December 31, 2013

PARKS AND RECREATION

MISSION STATEMENT

The goal of the Parks and Recreation Department is to provide a variety of active and passive park facilities that are well maintained to accommodate the needs, interests and expectations of local residents and users.

The focus is to maintain properly and expand (as needed) the City's "state of the art" parks and greenways currently totaling 880+ acres, located throughout Brentwood. The grounds and facilities provide opportunities for individuals and groups to enjoy social, cultural, athletic and/or nature oriented activities without having to travel great distances. The department also coordinates use of park facilities with volunteers and various non-profit service providers for youth and adult activities, athletic programs and special events.

FINANCIALS

Category	Actual FY 2011	Actual FY 2012	Budget FY 2013	Actual FY 2013	Budget FY 2014
Personnel Services	\$ 896,401	\$ 960,138	\$ 1,050,910	\$ 1,013,296	\$ 1,080,420
Operating Expenditures	702,015	741,111	895,650	792,057	895,400
Capital Outlay	32,232	45,213	62,000	84,336	69,000
Total	\$ 1,630,648	\$ 1,746,462	\$ 2,008,560	\$ 1,889,689	\$ 2,044,820

BUDGET COMMENTS

The FY 2014 budget provides a very small increase over FY 2013. This includes a 5.6% higher transfer for the health insurance program as reflected in all activities with full-time personnel. Also, with the addition of Powell Park during FY 2013 and the opening of Smith Park in late FY 2014, additional maintenance expenses of \$10,000 is reflected in the budget. Note that bidding of the annual mowing contract in early calendar year 2013 resulted in very favorable pricing which is projected to result in a \$20,000 decrease for these services.

FY 2014 capital equipment includes the replacement of a 3/4 ton, four-wheel drive pick-up (\$25,000), a Sand Pro ball field groomer (\$17,500) replacing a 1993 model, and a replacement zero-turn mower (\$17,500).

In FY 2013, additional part-time salary funds were budgeted to allow for additional temporary, seasonal manpower for trail development and other extraordinary maintenance at Smith Park. This funding is continued in FY 2014 in anticipation of the opening of Smith Park in spring of 2014. Once Smith Park opens, it is likely that a portion of this funding will be converted to a second full-time position assigned to Smith Park as part of the FY 2015 budget.

PARKS AND RECREATION

<u>PERFORMANCE MEASURES</u>	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Target FY 2013</u>	<u>Target FY 2014</u>
Percent of Parks & Facilities found to be "well-maintained" in internal audit	100%	100%	100%	100%
Total Number of Parks & Facilities to maintain/Number of Parks & Facilities that require non-routine maintenance or repair	120/4	120/4	124/5	125/5

<u>WORKLOAD INDICATORS</u>	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Target FY 2013</u>	<u>Target FY 2014</u>
Total Acres of Parks to maintain	861.5	861.5	861.5	888
Acres per Maintenance Staff person	78	78	78	81

**Park Maintenance: Total Man
Hours (per year) and Hours as a
Percent of All Activities**

	Hours	%	Hours	%	Hours	%	Hours	%
Travel time/set up	3,840	15%	3,960	14%	4,100	13%	4,100	13%
Maintenance of facilities	3,550	12%	3,825	14%	4,000	13%	4,000	13%
Trash	2,300	8%	2,100	8%	2,800	9%	2,800	9%
Mowing/Weed eating	2,300	8%	2,430	8%	2,500	8%	2,500	8%
Leave Time	2,130	8%	2,050	7%	2,200	7%	2,200	7%
Tree Care	1,835	6%	1,945	7%	2,200	7%	2,200	7%
Restrooms	1,650	6%	1,575	6%	1,800	6%	1,800	6%
Baseball/softball fields	1,975	7%	2,025	7%	1,600	5%	1,600	5%
Maintenance of equipment	1,560	7%	1,650	7%	1,200	4%	1,200	4%
Trails	1,125	5%	2,730	10%	3,000	10%	3,000	10%
All other activities	5,280	18%	4,685	17%	5,400	18%	5,400	18%

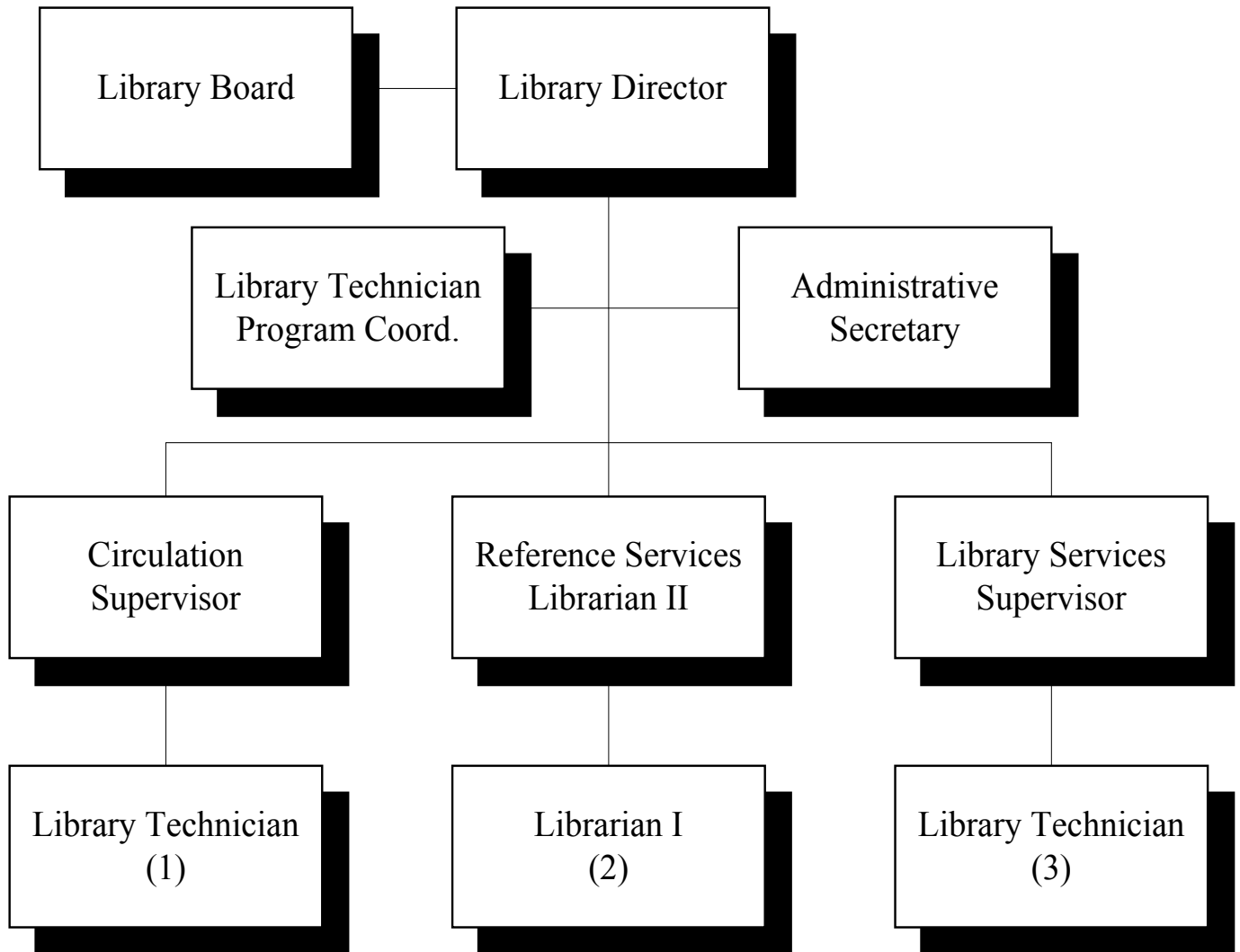
"All other activities" includes: Multi-purpose fields, Tennis and Sand volleyball courts, Playgrounds, Picnic areas and benches, Pavilions, Irrigation, Special Events, Paperwork, Job Vacancy, and misc. items.

<u>PERSONNEL SCHEDULE</u>	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Budget FY 2013</u>	<u>Budget FY 2014</u>
Parks and Recreation Director	1	1	1	1
Park Maintenance Supervisor	1	1	1	1
Recreation Services Coordinator	1	1	1	1
Grounds Specialist	3	3	3	3
Maintenance Worker I, II & III	<u>7</u>	<u>8</u>	<u>8</u>	<u>8</u>
Total	13	14	14	14

Note: The Parks and Recreation Department also uses many part-time and seasonal employees (with no benefits) to deliver services and maintain facilities including evening and weekend hours of operation. For FY 2014, the combined hours of all part-time employees is equivalent to 6.25 full-time positions.

PUBLIC LIBRARY

Organization Chart



Note: In addition to the full-time staff shown above, there are a considerable number of part-time library employees. The combined hours of all part-time employees are equivalent to 13.5 full-time positions.

PUBLIC LIBRARY

2013-2014 Non-Routine Work Plan

The Library proposes to undertake the following non-routine work projects for the 2013-2014 fiscal year:

1) Enhancing Service Through Use of Technology

Library related technology is constantly changing and Brentwood residents stay current on the changing trends. The staff has and will continue to assess various technologies to determine the best way to highlight the existing collections and services. The library will continue to develop collections digitally through CONTENTdm, a digital catalog product, especially focusing upon the historical collections in the Brentwood Room. The library will continue to explore mobile applications to interface with the library catalog. Another focus this year is developing more digital collections, such as downloadable music and magazines with the possible addition of video streaming. As the year progresses, staff will be evaluating other new cost effective technologies that could benefit library patrons.

Target Date: May 31, 2014

2) Enhancing Programming, Collections, and Services Through Partnerships

The library serves the City of Brentwood in a variety of ways and one of the most popular is as a community center, offering programs and meeting spaces for all ages. The staff will continue to offer quality programming and collections with a focus this year of developing partnerships with other agencies to enhance already popular services. Partnerships with agencies, whether private, public, or non-profit, will allow the library to be more accessible to all Brentwood residents. While our membership is impressive with more than half of our service population being active members, it would be a goal to reach as many residents as possible.

Target Date: May 31, 2014

PUBLIC LIBRARY

MISSION STATEMENT

The goal of the Brentwood Library is to provide resources that address the information needs of its patrons with courtesy, professionalism and accuracy. The library seeks to satisfy the diverse interests of the community by providing a broad spectrum of reading, viewing and listening materials for lending and reference use. The library serves as an electronic information center where citizens can access on-line information and reference databases. In addition, the Library serves a critical need in the Brentwood community by providing meeting rooms for numerous community groups and programs.

FINANCIALS

Category	Actual FY 2011	Actual FY 2012	Budget FY 2013	Actual FY 2013	Budget FY 2014
Personnel Services	\$ 1,138,547	\$ 1,184,107	\$ 1,209,250	\$ 1,200,268	\$ 1,255,745
Operating Expenditures	880,467	811,605	966,500	918,667	980,300
Capital Outlay	1,257	5,802	-	15,734	
Total	\$ 2,020,271	\$ 2,001,514	\$ 2,175,750	\$ 2,134,669	\$ 2,236,045

BUDGET COMMENTS

The FY 2014 budget reflects some of the trends in public libraries, with online services and resources seeing increased demand from patrons. FY 2014 provides for a \$25,000 increase in funding for online services, including resources such as the Zinio online app for periodicals, National Geographic archives, downloadable music, etc. Part time staffing will see an increase of \$10,000. Repair and Maintenance will include cleaning and re-caulking of downspouts, replacement/additional plants and fencing at the back entrance (\$15,000).

Other expenditures will decrease in FY 2014, such as E-Books and audio visuals, which will receive \$15,000 less due to technical issues with service delivery and lack of cooperation from publishers. Costs for HVAC and plumbing repair should decrease with the replacement of the boilers in FY 2013. Communications will also decrease by \$7,000 as a result of a revised contract with TW Telecom.

PUBLIC LIBRARY

<u>PERFORMANCE MEASURES</u>	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Target FY 2013</u>	<u>Target FY 2014</u>
Average Items checked out per hour	440	193	450	215
New Materials Added: Print	11,426	9,672	13,000	13,000
Non-Print	4,784	3,428	5,500	8,000
Total	16,217	13,100	18,500	21,000
Turnover rate for Circulating Collections	4	4	4	4
Service Area per capita Expenditure	\$57.54	\$56.35	\$58.00	\$58.00
On-line catalogue up-time	100%	99%	100%	100%
Volunteer work hours contributed	10,778	10,494	12,000	11,000
Program Attendance	24,894	20,246	27,000	21,000

<u>WORKLOAD INDICATORS</u>	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Target FY 2013</u>	<u>Target FY 2014</u>
Items Loaned	678,533	653,297	680,000	660,000
Database Searches	88,496	91,275	89,000	92,000
Visitors (annual)	373,897	368,434	375,000	370,000
New Patrons Added: Adults	3,104	930	3,175	1,000
Children	1,074	636	1,150	700
Total	4,178	1,566	4,325	1,700
Non-Resident Memberships	1,089	2,571	1,327	2,580
State-Defined Service Area Population	37,060	38,144	38,000	38,200

<u>PERSONNEL SCHEDULE</u>	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Budget FY 2013</u>	<u>Budget FY 2014</u>
Library Director	1	1	1	1
Library Services Supervisor	0	1	1	1
Librarian I, II	5	3	3	3
Circulation Supervisor	0	1	1	1
Administrative Secretary	1	1	1	1
Library Technician I, II & III	<u>5</u>	<u>5</u>	<u>5</u>	<u>5</u>
Total	12	12	12	12

Note: As the facility is open for public use 65 hours a week, the library also uses many part-time employees (with no benefits) to deliver services to patrons including evening and weekend hours of operation. For FY 2014, the combined hours for all part-time employees is equivalent to 14.5 full-time positions.

EDUCATION

MISSION STATEMENT

For the benefit of Brentwood children, the City of Brentwood provides voluntary, supplemental funding to the Williamson County Schools that are located inside the city limits and/or nearby that have a majority enrollment of students living inside the city limits. The purpose is to allow each school to purchase equipment and fund supplemental programs that benefit children over and beyond what would be normally provided by the County. Funding is not provided in support of on-going educational programs with reoccurring expenses next year.

FINANCIALS

Category	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Budget FY 2013</u>	<u>Actual FY 2013</u>	<u>Budget FY 2014</u>
Brentwood High	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000
Ravenwood High	60,000	60,000	60,000	60,000	60,000
Brentwood Middle	15,000	15,000	15,000	15,000	15,000
Woodland Middle	15,000	15,000	15,000	15,000	15,000
Sunset Middle	15,000	15,000	6,000	6,000	6,000
Crockett Elementary	10,000	10,000	10,000	10,000	10,000
Edmondson Elementary	10,000	10,000	10,000	10,000	10,000
Kenrose Elementary	10,000	10,000	10,000	10,000	10,000
Lipscomb Elementary	10,000	10,000	10,000	10,000	10,000
Scales Elementary	10,000	10,000	10,000	10,000	10,000
Sunset Elementary	10,000	10,000	10,000	10,000	10,000
Unallocated	-	-	-	-	-
Total	<u>\$ 225,000</u>	<u>\$ 225,000</u>	<u>\$ 216,000</u>	<u>\$ 216,000</u>	<u>\$ 216,000</u>

BUDGET COMMENTS

The FY 2014 budget provides \$216,000 for education, consistent with FY 2013. The enrollment in the number of Brentwood resident students attending Sunset Middle School is now 35% which is below the minimum 50% needed for schools located outside the City limits to receive full funding under the recently adopted educational funding policy. Under this policy, the City Commission formally allocates funds to each school prior to adoption of the budget. A total of six (6) elementary schools, three (3) middle schools and two (2) high schools are eligible for funding. Since 1986, the City has voluntarily contributed over \$4.2 million to public schools serving Brentwood children.

PERSONNEL SCHEDULE

No personnel are directly assigned to this activity.

ECONOMIC DEVELOPMENT

MISSION STATEMENT

The goal of this program is to promote Brentwood as a desirable place to live and locate a business in the Nashville/Middle Tennessee area. Success in this program results in an expanding property and sales tax base, enhanced residential property values, and new employment opportunities within the retail areas & office parks located in the City of Brentwood.

FINANCIALS

Category	Actual FY 2011	Actual FY 2012	Budget FY 2013	Actual FY 2013	Budget FY 2014
Chamber of Commerce	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Total	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000

BUDGET COMMENTS

The FY 2014 budget allocates \$10,000 for activities that encourage and enhance economic development in the City of Brentwood. Historically, funding has been provided to the Brentwood/Cool Springs Chamber of Commerce to support its activities. In FY 2013, the Brentwood/Cool Springs, Williamson County/Franklin, and Cool Springs Chambers of Commerce consolidated into the Williamson County Chamber of Commerce. The new Chamber, housed at the Meridian mixed use development in Cool Springs, now also includes the functions previously performed by the Williamson County Office of Economic Development.

With the changes in the organizational structure of the Chamber of Commerce, staff expects the Chamber to play a much expanded role in economic development initiatives in Brentwood. This includes efforts to retain major employers that may be looking at options to relocate and to attract new employers to fill office space that will be available next year with Tractor Supply's move to its new headquarters building.

<u>WORKLOAD INDICATORS *</u>	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Target FY 2013</u>	<u>Target FY 2014</u>
Avg. Brentwood household income	\$164,561	\$171,042	\$170,000	\$170,000
Median Brentwood household income	\$132,310	\$127,596	\$135,000	\$130,000
Avg. Williamson Co. household income	\$102,771	\$116,355	\$105,000	\$115,000
Med. Williamson Co. household income	\$80,533	\$89,063	\$80,000	\$90,000
Williamson Co. national ranking - median household income	17th	17th	17th	17th
Bond Rating of the City of Brentwood	Aaa/AAA	Aaa/AAA	Aaa/AAA	Aaa/AAA

PERSONNEL SCHEDULE

No personnel are directly assigned to this activity.

* Information provided by the Williamson County Chamber of Commerce

HISTORIC SITES

MISSION STATEMENT

The Crockett Park Historic Area, Primm Park, and Ravenswood Home in Smith Park are significant historic and archeological properties that have been preserved by the City for future generations to enjoy. This activity provides for the operation and maintenance of the various historic structures in each park. The historic Cool Springs House in Crockett Park and, beginning in the spring of 2014, the Ravenswood House in Smith Park are available on a fee basis for community use, including weddings, receptions, retreats, workshops, etc.

This activity also centralizes the activities and efforts of the Brentwood Historic Commission and its general focus on historic preservation.

FINANCIALS - ALL HISTORIC SITES

Category	Actual FY 2011	Actual FY 2012	Budget FY 2013	Actual FY 2013	Budget FY 2014
Operating Expenditures	\$ 46,568	\$ 59,259	\$ 75,350	\$ 54,627	\$ 100,100
Capital Outlay	-	-	-	-	-
Total	\$ 46,568	\$ 59,259	\$ 75,350	\$ 54,627	\$ 100,100

BUDGET COMMENTS

A significant portion of this budget is directed to the proper maintenance and upkeep of the historic buildings and property. The FY 2014 budget for operation of the Cool Springs House reflects little change from FY 2013. For the Ravenswood house, the FY 2014 budget reflects estimates for a partial year's operating expenses plus funding for development of marketing materials to promote rental of the home. Note that additional funding is provided in the FY 2014 Capital Projects Fund to complete renovation of the Ravenswood house as part of the Smith Park (Phase I) development.

Rental fees for use of the Cool Springs House are projected at \$30,000 for FY 2014 and are deposited in General Fund revenue account (110-34800). This is an increase of \$8,000 over FY 2013 based on current trends and a rental rate increase to be considered in FY 2014. Rental revenue projections for the Ravenswood House for the last quarter of FY 2014 have been estimated at \$26,000 and are reflected in General Fund revenue account 110-34810.

HISTORIC SITES

<u>PERFORMANCE MEASURES</u>	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Target FY 2013</u>	<u>Target FY 2014</u>
Percent of furniture/equipment inventoried	100%	100%	100%	100%
Cool Springs House cost per square foot - utilities	\$1.82	\$1.49	\$2.26	\$2.10
Cool Springs House operating cost per square foot	\$14.67	\$14.64	\$16.27	\$16.19
Ravenswood cost per square foot - utilities	N/A	N/A	N/A	\$1.47
Ravenswood operating cost per square foot	N/A	N/A	N/A	\$7.96

<u>WORKLOAD INDICATORS</u>	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Target FY 2013</u>	<u>Target FY 2014</u>
Total Square feet in Cool Springs House	3,100	3,100	3,100	3,100
Total Square feet in Ravenswood House	0	6,271	6,271	6,271

PERSONNEL SCHEDULE

FY 2014 funding is proposed within the Community Relations Department for a new Community Relations Specialist position that will be responsible for all management and marketing of the City's two historic homes available for rent.

OPERATING TRANSFERS

MISSION STATEMENT

This activity provides for operating transfers from the General Fund to the Debt Service Fund, Municipal Center Fund, Facility Maintenance Funds and the Emergency Communications District to help cover a portion of the financial obligations of those funds. The funds do not have the fiscal capacity to operate in a financially sound manner without General Fund support. The most significant transfer is to the Debt Service Fund to cover the general obligation debt service payments.

BUDGET COMMENTS

In FY 2014, a **\$3,350,000** operating transfer to the **Debt Service Fund** will be provided for General Debt Obligations (interest and principal) associated with the issuance of bonds and capital outlay notes. This transfer amount represents a \$100,000 increase from FY 2013 and is needed to make up for lower income in the Fund associated with dramatically lower interest earnings today from the investment of the cash reserves (fund balance).

A **\$623,135** transfer to the **Municipal Center Fund** represents the annual rental payment for City occupied and controlled space in the building, except for space used by the Emergency Communications District. This transfer amount represents no change from FY 2013.

Under State law, the **Emergency Communications District** must operate as a separate enterprise fund with the major income source being 911 telephone fees and direct aid from the Tennessee Emergency Communications Board. The annual operating and capital expenditures for the ECD cannot be funded entirely through its dedicated fees and state grants. Accordingly, an operating transfer from the General Fund of **\$418,700** is needed in FY 2014 (no change from FY 2013) to adequately cover the cost of emergency communication services.

A **\$300,000** operating transfer to the **Capital Projects Fund** is provided in FY 2014 to cover advance funding to reserve for the FY 2015 street resurfacing program. In addition, stronger revenue collections than originally projected for the General Fund in FY 2013 will permit a special FY 2013 year-end transfer of **\$1,935,000** (\$1,890,000 to the Capital Projects Fund and \$45,000 to the Equipment Replacement Fund) to fund various FY 2014 capital projects and equipment purchases.

In FY 2014, an operating transfer of **\$200,000** to the **Facilities Maintenance Fund** will cover extraordinary repairs to non-enterprise buildings, facilities, etc., and allow for the accumulation of funds over multiple years to pay for more costly repairs in future years.

PERSONNEL SCHEDULE

No personnel are directly assigned to this activity.

GENERAL FUND COMPONENT ACTIVITIES

EQUIPMENT REPLACEMENT FUND

MISSION STATEMENT

This component activity of the General Fund provides for the systematic accumulation of funds for purchase of replacement trucks and equipment with a cost above \$40,000, police vehicles and accessory equipment, and computer technology and related items. This approach allows the City to pay for replacement units without a significant financial impact during any budget year and avoid the issuance of capital outlay notes or bonds. Funding is provided through an annual transfer from the Police Department (\$370,000), Fire Department (\$283,000), Technology Department (\$375,000), Public Works Department (\$165,000), Parks and Recreation Department (\$9,000), and Traffic Signalization activity (\$6,500) plus interest earnings and proceeds from the sale of surplus equipment. The equipment to be purchased is identified in the six-year Capital Improvements Program.

BUDGET COMMENTS

Based on the annual financial analysis of the cost and timing for future replacement of equipment, the total annual contribution from the General Fund in FY 2014 has been increased by \$63,000, from \$1,145,500 to \$1,208,500. Increased transfers from departments include \$10,000 from Police, \$28,000 from Fire and Rescue, \$20,000 from Technology, and \$5,000 from Parks and Recreation.

Equipment purchases in the FY 2014 budget include a Traffic Signal Maintenance Vehicle for the Public Works Department (\$45,000), eight (8) police vehicles and accessory equipment (\$270,000), and annual replacement of departmental PC's, network software upgrades, servers and other technology equipment (\$245,000). The purchase of the new Traffic Signal Maintenance Vehicle will be funded through a FY 2013 year-end special appropriation of \$45,000 from the General Fund to the Equipment Replacement Fund.

PERSONNEL SCHEDULE

No personnel are directly assigned to this activity.

EQUIPMENT REPLACEMENT FUND

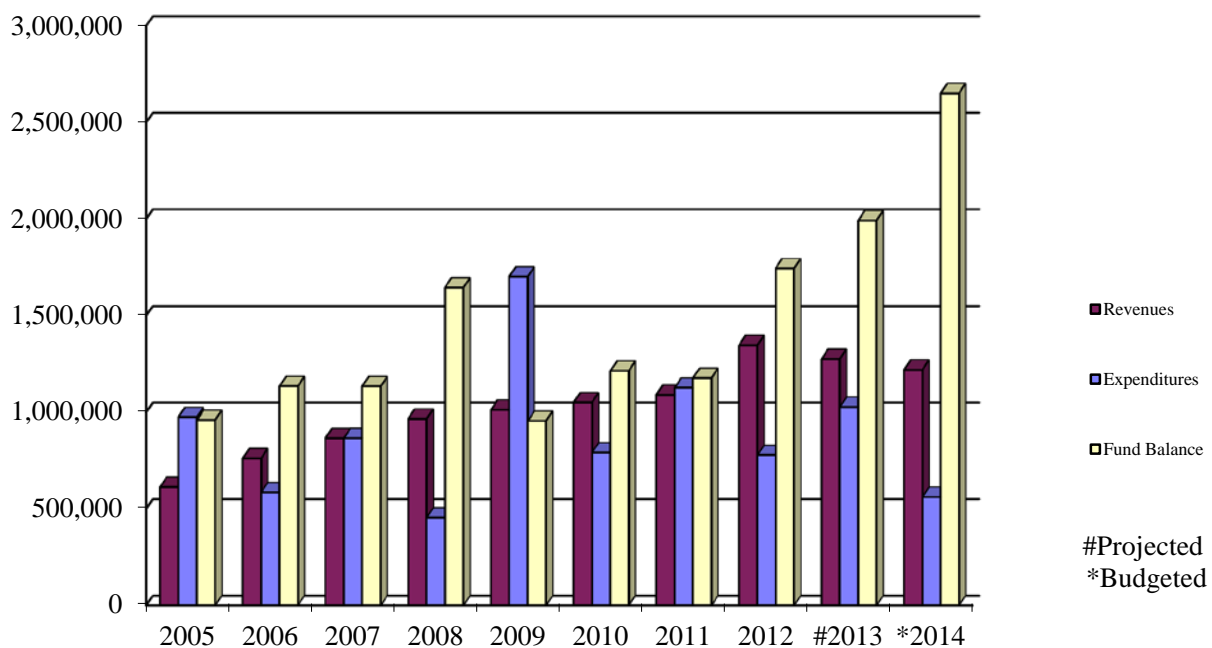
Revenues

	Actual FY 2011	Actual FY 2012	Budget FY 2013	Actual FY 2013	Budget FY 2014
Other Financing Source	\$ 1,060,500	\$ 1,305,500	\$ 1,145,500	\$ 1,190,500	\$ 1,208,500
Uses of Money and Property	28,820	40,224	15,000	84,242	10,500
Total Revenues	<u>\$ 1,089,320</u>	<u>\$ 1,345,724</u>	<u>\$ 1,160,500</u>	<u>\$ 1,274,742</u>	<u>\$ 1,219,000</u>

Expenditures

	Actual FY 2011	Actual FY 2012	Budget FY 2013	Actual FY 2013	Budget FY 2014
Non Capital Outlay	\$ 34,529	\$ 165,495	\$ -	\$ 34,593	\$ -
Capital Outlay	\$ 1,091,511	\$ 612,952	\$ 1,823,375	\$ 992,047	\$ 560,000
Total Expenditures	<u>\$ 1,126,040</u>	<u>\$ 778,447</u>	<u>\$ 1,823,375</u>	<u>\$ 1,026,640</u>	<u>\$ 560,000</u>

EQUIPMENT REPLACEMENT FUND



FACILITIES MAINTENANCE FUND

MISSION STATEMENT

This component activity of the General Fund allows for the accumulation of funds over multiple years for extraordinary maintenance and repairs to City owned, non-enterprise facilities. This systematic approach enables the City to avoid more costly repairs and larger cash outlays (or the issuance of bonds) for repairs later. The type of items funded from this account include roof and HVAC replacements, resurfacing of the bikeways, and other significant repairs that are critical to maintaining our facilities in top physical condition.

BUDGET COMMENTS

In FY 2013, the Facilities Maintenance Fund paid for staining and sealing of buildings and sandblasting of the tunnel under the CSX railroad at Crockett Park, asphalt overlay of older bikeway sections, the City's matching grant share of boiler replacements at the Library, and detention pond maintenance at the Service Center.

An operating transfer of \$200,000 will be provided from the General Fund in FY 2014. Proposed expenditures of \$235,000 for FY 2014 include \$45,000 for the Parks & Recreation Department for resurfacing tennis courts and replacing ball field fence caps at Granny White Park and Crockett Park, and \$60,000 for dredging of the front pond at Deerwood Arboretum. The latter project includes \$30,000 that is carried forward from FY 2013. Funding (\$50,000) is also provided for the annual asphalt overlay of older sections of our trail system. Additional funding (\$80,000) is programmed if needed for extraordinary maintenance issues that may arise at the Safety Center East, Service Center, and Library.

PERSONNEL SCHEDULE

No personnel are directly assigned to this activity.

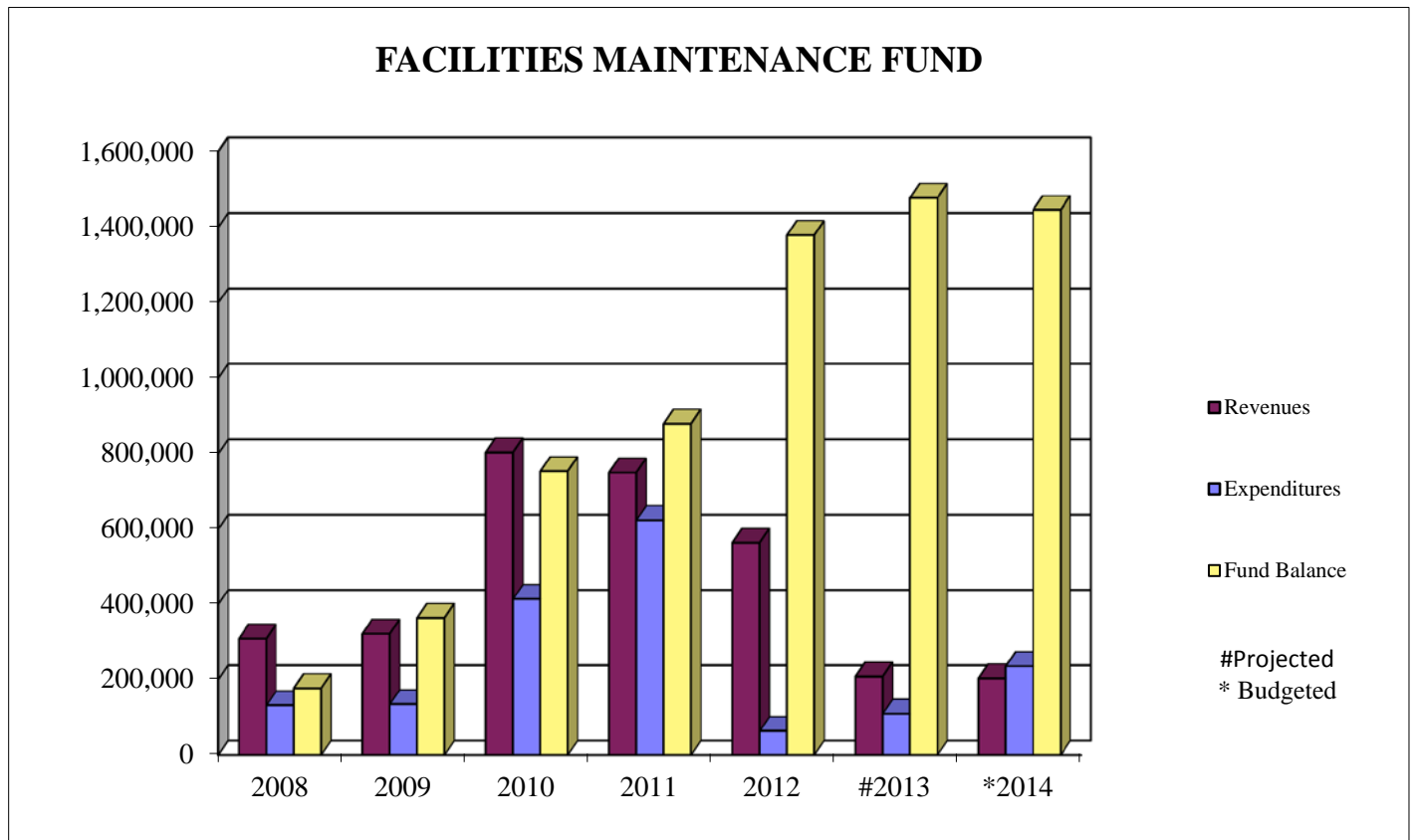
FACILITIES MAINTENANCE FUND

Revenues

	Actual FY 2011	Actual FY 2012	Budget FY 2013	Actual FY 2013	Budget FY 2014
Other Financing Source	\$ 743,059	\$ 556,982	\$ 200,000	\$ 200,000	\$ 200,000
Uses of Money and Property	6,300	5,917	5,000	7,632	3,000
Total Revenues	\$ 749,359	\$ 562,899	\$ 205,000	\$ 207,632	\$ 203,000

Expenditures

	Actual FY 2011	Actual FY 2012	Budget FY 2013	Actual FY 2013	Budget FY 2014
Operating Expenditures	\$ 623,086	\$ 63,233	\$ 250,000	\$ 108,900	\$ 235,000
Total Expenditures	\$ 623,086	\$ 63,233	\$ 250,000	\$ 108,900	\$ 235,000



POST EMPLOYMENT BENEFITS FUND

MISSION STATEMENT

The Post Employment Benefits Fund (PEBF), a component activity of the General Fund, allows for the accumulation of reserve funds beyond the Annual Required Contribution (ARC) to the City's Post Employment Benefit's Trust for the payment of retiree benefits. Annual contributions are made to the fund from the various City funds with personnel (General Fund, Water & Sewer Fund, & Emergency Communication District Fund) based on a bi-annual actuarial study of future financial obligations. The actuarial study also determines the proper amount to be transferred from the various funds to the Post Employment Benefits Trust. The trust is a legal instrument designed to ensure that such funds are used only to pay for qualified retiree benefits in the future and to enhance the return on investment of idle funds for which significant payment of obligations will not occur for 5-10 years.

This fund is also used to accumulate reserves (via an annual transfer from the General Fund) for payment of accrued sick and vacation leave for eligible employees at retirement. Under the City's terminal leave policies, certain defined payments are made to long-term employees at retirement. By systematically reserving funds now, the City will be able to better manage the budgetary impact in the coming years. The funds will be used only when the amount needed to cover the leave expense is beyond what the normal operating budget for the respective department can cover.

BUDGET COMMENTS

The FY 2014 budget reflects a change in the budgeting format of this fund to more accurately account for the CAFR reporting requirements under GASB Statement No. 54. Beginning in FY 2014, the Post Employment Benefits Fund will no longer serve as a "pass through" fund for the Annual Required Contribution to the Post Employment Benefits trust. Rather, 100% of the City's annual required contribution will be transferred from various funds straight to the Post Employment Trust in order to meet the City's obligations as determined by GASB. During the year, actual retiree benefit premiums and claims will be periodically funded and paid from the Trust. Thus, the FY 2014 budget for the Post Employment Benefits Fund no longer reflects budgeted amounts for the Trust transfer, retiree benefits and auditing expenses. These amounts are now reflected only in the Trust.

For FY 2014, the transfer of budgeted funds in excess of the required annual trust contribution will include \$58,940 from the General Fund, \$6,355 from the Water & Sewer Fund and \$2,250 from the Emergency Communications District. In addition, the fund will receive a transfer of \$100,000 from the General Fund for the accumulation of sufficient reserves for accrued terminal leave payments for retirees.

PERSONNEL SCHEDULE

No personnel are directly assigned to this activity.

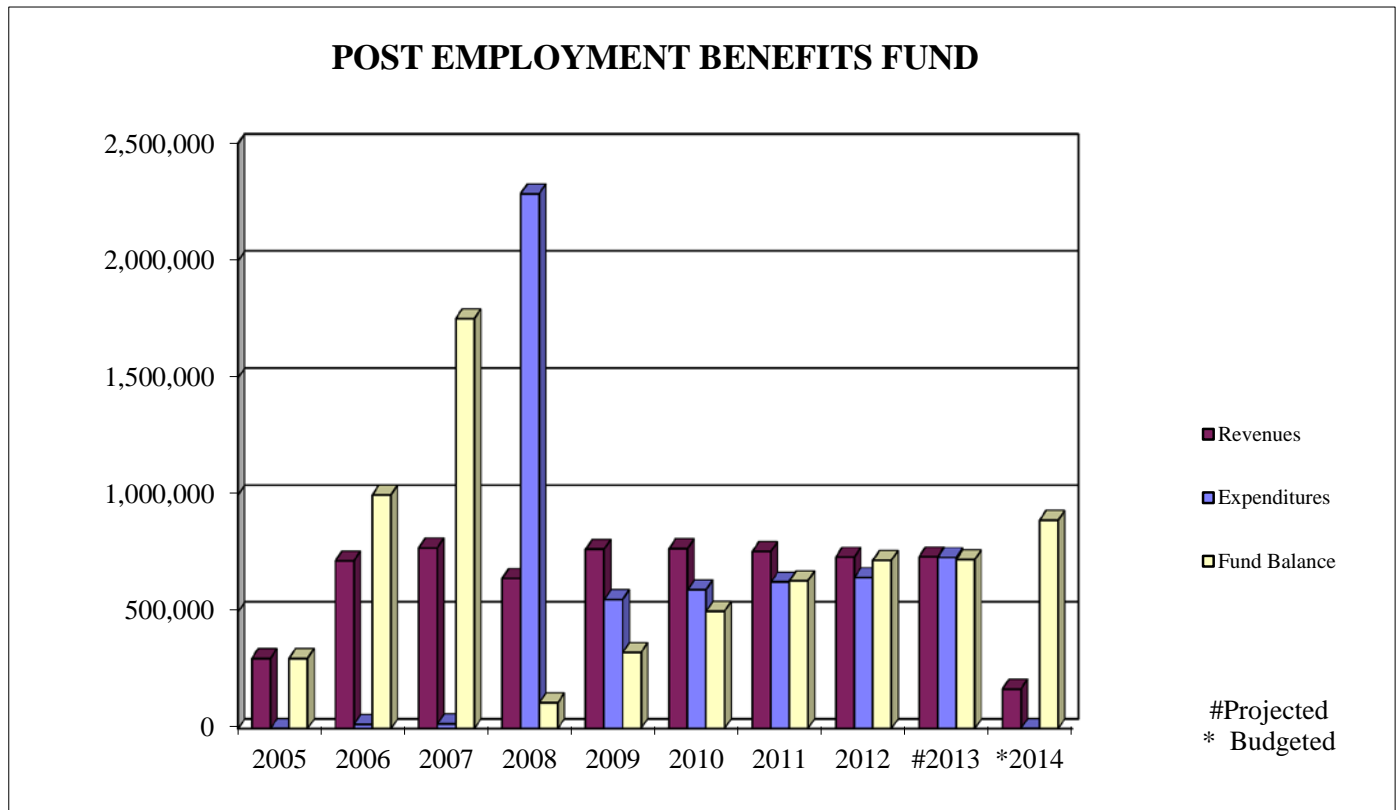
POST EMPLOYMENT BENEFITS FUND

Revenues

	Actual FY 2011	Actual FY 2012	Budget FY 2013	Actual FY 2013	Budget FY 2014
Other Financing Source	\$ 748,300	\$ 727,465	\$ 829,125	\$ 729,125	\$ 167,545
Uses of Money and Property	8,454	5,191	2,000	5,351	1,000
Total Revenues	<u>\$ 756,754</u>	<u>\$ 732,656</u>	<u>\$ 831,125</u>	<u>\$ 734,476</u>	<u>\$ 168,545</u>

Expenditures

	Actual FY 2011	Actual FY 2012	Budget FY 2013	Actual FY 2013	Budget FY 2014
Operating Expenditures	\$ 38,441	\$ 47,080	\$ 112,000	\$ 95,625	\$ -
Transfer to Retiree Benefits Trust	587,977	598,210	635,575	635,575	-
Total Expenditures	<u>\$ 626,418</u>	<u>\$ 645,290</u>	<u>\$ 747,575</u>	<u>\$ 731,200</u>	<u>\$ -</u>



**POST EMPLOYMENT
BENEFITS TRUST
(FIDUCIARY FUND -
INFORMATIONAL PURPOSES
ONLY)**

POST EMPLOYMENT BENEFITS TRUST

MISSION STATEMENT

This Fiduciary fund is used to centralize the payment of post employment life and health insurance benefits for qualified employees under the City's personnel policies which is determined by minimum age and years of service at the time of retirement. The Government Accounting Standards Board now requires governmental units to expense such benefit obligations when they are incurred (earned) rather than when they are paid. Annual contributions are made to the fund from the various City funds with personnel (General Fund, Water & Sewer Fund, & Emergency Communication District Fund) based on a bi-annual actuarial study of future financial obligations. The actuarial study also determines the Annual Required Contribution (ARC) needed to fund the Post Employment Benefits Trust. The trust is a legal instrument designed to ensure that such funds are used only to pay for qualified retiree benefits in the future and to enhance the return on investment of idle funds for which significant payment of obligations will not occur for 5-10 years.

BUDGET COMMENTS

For FY 2014, the actuarially determined ARC is \$570,070: a total of \$497,420 will be transferred from the General Fund, \$53,645 from the Water & Sewer Fund and \$19,005 from the Emergency Communications District to the Post Employment Benefits Trust for payment of future post-retirement insurance benefit obligations.

The FY 2014 budget reflects a change in the budgeting format of this fund to more accurately account for the CAFR reporting requirements under GASB Statement No. 54. Beginning in FY 2014, 100% of the City's annual OPEB required contribution will be transferred from various funds straight to the Post Employment Trust in order to meet the City's obligations as determined by GASB. During the year, actual retiree benefit premiums and claims will be periodically funded and paid from the Trust Fund. Thus, the FY 2014 budget also reflects a new revenue line item for proceeds received from the various funds. In addition, the Trust now shows budgeted amounts for retiree benefit premiums, claims and auditing expenses.

Please note the Post Employment Trust Fund is classified as a Fiduciary Fund; thus, a budget is not required for CAFR reporting purposes. The FY 2014 budgeted amounts are shown for informational purposes only. As of April 30, 2013, the market value of the Trust Fund is \$5,988,532, an increase of \$1,046,218 from the June 30, 2012 market value of \$4,942,314.

PERSONNEL SCHEDULE

No personnel are directly assigned to this activity.

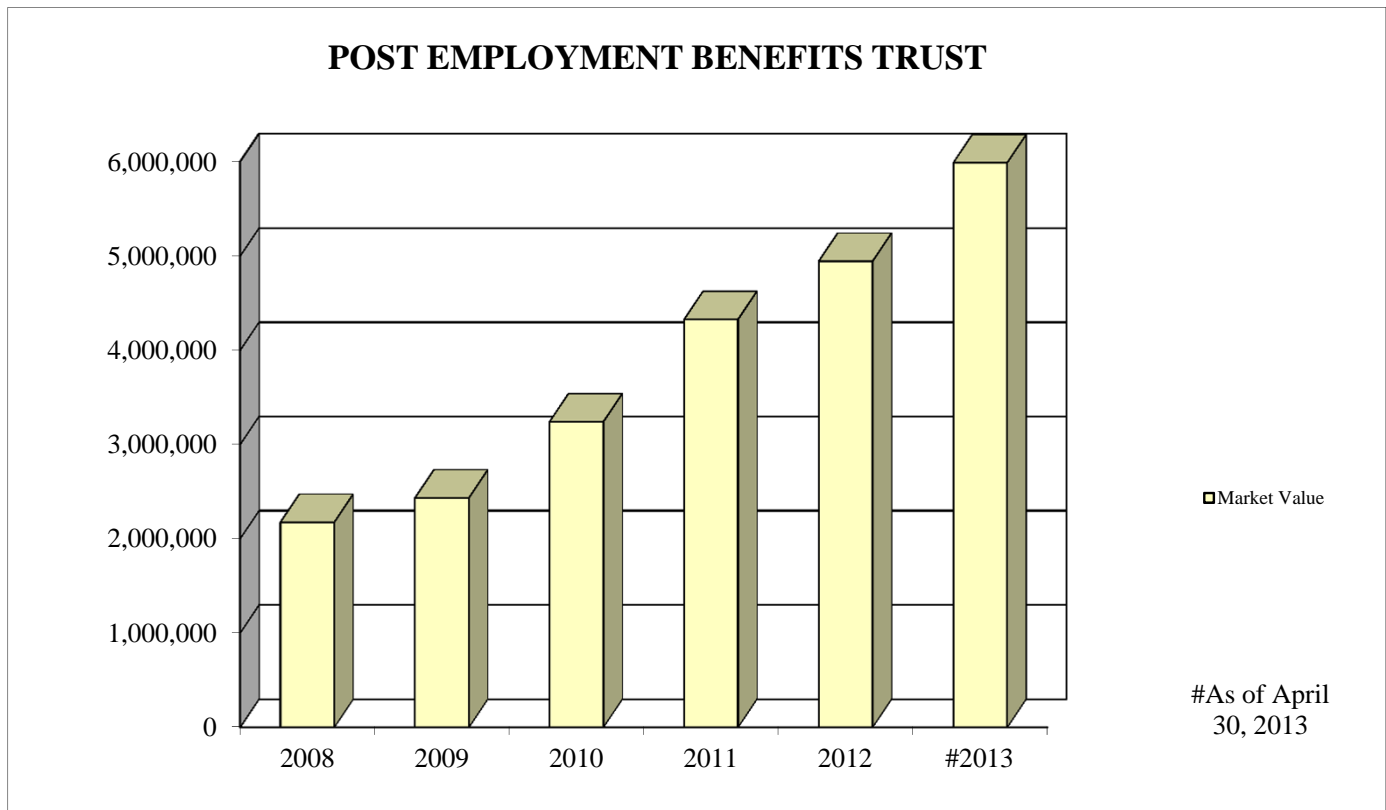
POST EMPLOYMENT BENEFITS TRUST

Revenues

	Actual FY 2011	Actual FY 2012	Budget FY 2013	YTD FY 2013	Budget FY 2014
Other Financing Source	\$ -	\$ -	\$ -	\$ 476,676	\$ 570,070
Uses of Money and Property	-	-	-	454,540	-
Total Revenues	\$ -	\$ -	\$ -	\$ 931,216	\$ 570,070

Expenditures

	Actual FY 2011	Actual FY 2012	Budget FY 2013	YTD FY 2013	Budget FY 2014
Retirree Benefits	\$ -	\$ -	\$ -	\$ 104,758	\$ 125,000
Professional Services	-	-	-	-	2,000
Total Expenditures	\$ -	\$ -	\$ -	\$ 104,758	\$ 127,000



SPECIAL REVENUE FUNDS

STATE STREET AID FUND

MISSION STATEMENT

This activity segregates all revenue and expenditures from the City's share of State gasoline taxes. The State distributes a share of the Gasoline Tax to municipalities based on per capita population. Tennessee State Law requires the receipts be kept in a separate fund and used for construction and maintenance of city streets and certain related street expenditures. Streets are defined as streets, highways, avenues, boulevards, public owned right-of-ways, bridges, tunnels, public parking areas, and other public ways dedicated to public use.

The Public Works Department is responsible for the maintenance of the streets. The goal of this activity is to keep the City streets in excellent shape through a systematic maintenance and resurfacing program. The General Fund and Capital Projects Fund also provide supplemental funding for street resurfacing.

WORKLOAD INDICATORS

The workload indicators for this fund will be found in the Public Works section of this document.

BUDGET COMMENTS

In FY 2014, \$1,040,000 is programmed for the annual street resurfacing program from this fund. A total of \$2,000,000 will be committed to street resurfacing in FY 2014 including \$660,000 from the General Fund in the Public Works activity and \$300,000 from the Capital Projects Fund. The total commitment from all funds represents a \$100,000 increase over the previous fiscal year. This increase is needed to maintain the current street resurfacing program within a 20 year cycle which is being impacted by the number of new City streets that were added to the system during the past 20 years.

Based upon actual FY 2013 collections received to date, FY 2013 revenue is estimated at \$945,000, down \$5,000 from the FY 2013 budget. FY 2014 revenue collections plus reserves in the State Street Aid Fund are sufficient to cover the expenditures in FY 2014.

Additional annual funding for the street resurfacing program is again being provided via the Capital Projects Fund. The FY 2014 General Fund budget also includes a \$300,000 transfer to the Capital Projects Fund to be held in reserve for FY 2015 street resurfacing needs. Future cash flow projections for the State Street Aid Fund indicate the fund will be unable to sustain the current level of funding (\$1,040,000 annually) beyond FY 2016. At that point, an increase in the state gas tax with additional funds allocated to municipalities or a significant increase in funding from the General Fund will be required to maintain the needed level of street resurfacing proposed in the six-year CIP.

PERSONNEL SCHEDULE

No personnel are directly assigned to this activity.

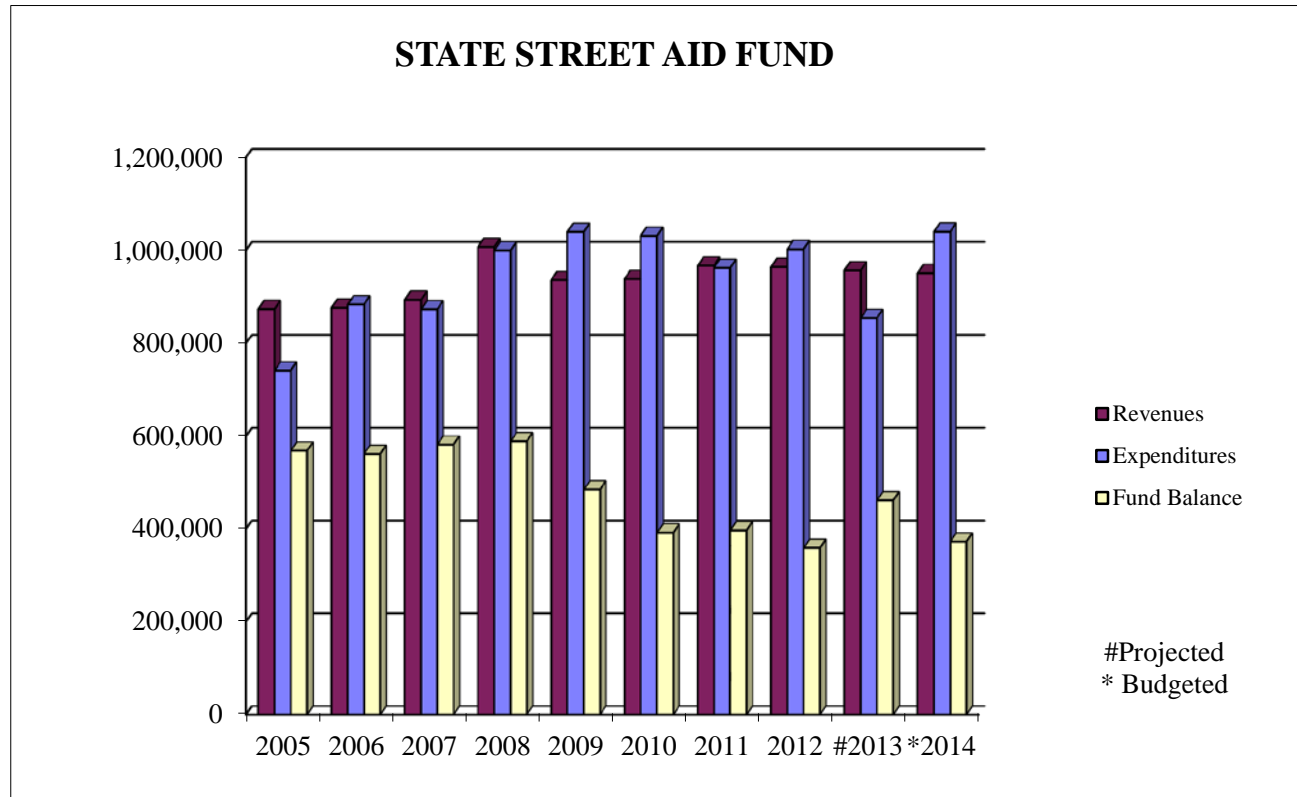
STATE STREET AID FUND

Revenues

	Actual FY 2011	Actual FY 2012	Budget FY 2013	Actual FY 2013	Budget FY 2014
Intergovernmental	\$ 961,773	\$ 960,766	\$ 950,000	\$ 953,860	\$ 950,000
Uses of Money and Property	5,274	3,383	3,000	3,006	1,000
Total Revenues	\$ 967,047	\$ 964,149	\$ 953,000	\$ 956,866	\$ 951,000

Expenditures

	Actual FY 2011	Actual FY 2012	Budget FY 2013	Actual FY 2013	Budget FY 2014
Operating Expenditures	\$ 962,133	\$ 1,002,279	\$ 1,040,000	\$ 854,217	\$ 1,040,000
Total Expenditures	\$ 962,133	\$ 1,002,279	\$ 1,040,000	\$ 854,217	\$ 1,040,000



PUBLIC WORKS PROJECT FUND

MISSION STATEMENT

The Public Works Project Fund was established to handle the collection and disbursement of special fees collected for road improvements that address the traffic impact from new residential and commercial growth in the City. A fee is assessed on each new building or residence based on the traffic generated by the specific type of development and is collected at the time of issuance of building permits. The funds are disbursed as available to pay for eligible road projects in the Capital Improvements Program.

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BUDGET COMMENTS

FY 2014 funding in the amount of \$1,400,000 will be transferred to the Capital Projects Fund for initial right of way acquisition for the Franklin Road South improvement project. Note that the FY 2013 budget for this fund included a transfer of \$1,000,000 to the Capital Projects Fund, also for Franklin Road ROW acquisition.

In recent years, the significant downturn in the new housing construction and commercial development greatly impacted fee collections for this fund. With the upswing in new housing starts since calendar year 2011 and several new commercial development projects either underway or planned for calendar year 2013 and beyond, fee collections are expected to grow. Fee collections for FY 2014 are based on 240 new housing starts plus an estimated \$205,000 in collections from commercial related development.

PERSONNEL SCHEDULE

No personnel are directly assigned to this activity.

PUBLIC WORKS PROJECT FUND

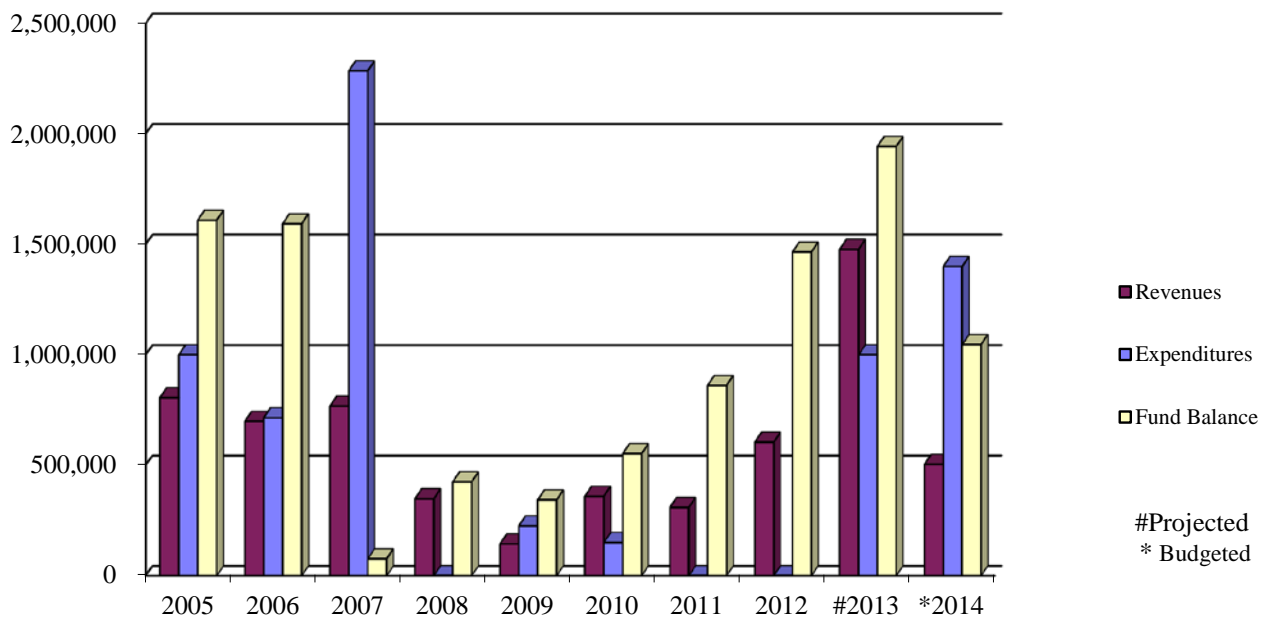
Revenues

	Actual FY 2011	Actual FY 2012	Budget FY 2013	Actual FY 2013	Budget FY 2014
Edmondson Branch Fees	\$ -	\$ -	\$ -	\$ -	\$ -
Public Works Project Fees	301,848	597,895	830,000	1,419,103	500,000
Uses of Money and Property	7,169	6,208	6,000	6,052	4,000
Total Revenues	\$ 309,017	\$ 604,103	\$ 836,000	\$ 1,425,155	\$ 504,000

Expenditures

	Actual FY 2011	Actual FY 2012	Budget FY 2013	Actual FY 2013	Budget FY 2014
Capital Projects Fund Transfer	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000	\$ 1,400,000
Total Expenditures	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000	\$ 1,400,000

PUBLIC WORKS PROJECT FUND



DRUG FUND

MISSION STATEMENT

The Drug Fund was established to segregate funds received directly from the enforcement of laws associated with illegal drug activity. Proceeds are received through fines, forfeitures and the disposal of seized goods resulting from the City's drug enforcement efforts. Under state law, the funds are to be used only for the enforcement of the drug laws, drug education programs, drug treatment and non-recurring general law enforcement expenditures.

BUDGET COMMENTS

The FY 2014 budget provides \$20,000 for the D.A.R.E. educational programs. One-time uses of federal forfeiture assets for capital purchases are not normally budgeted prior to the beginning of the year but are subject to approval by the City Commission during the fiscal year.

PERSONNEL SCHEDULE

No personnel are assigned to this activity.

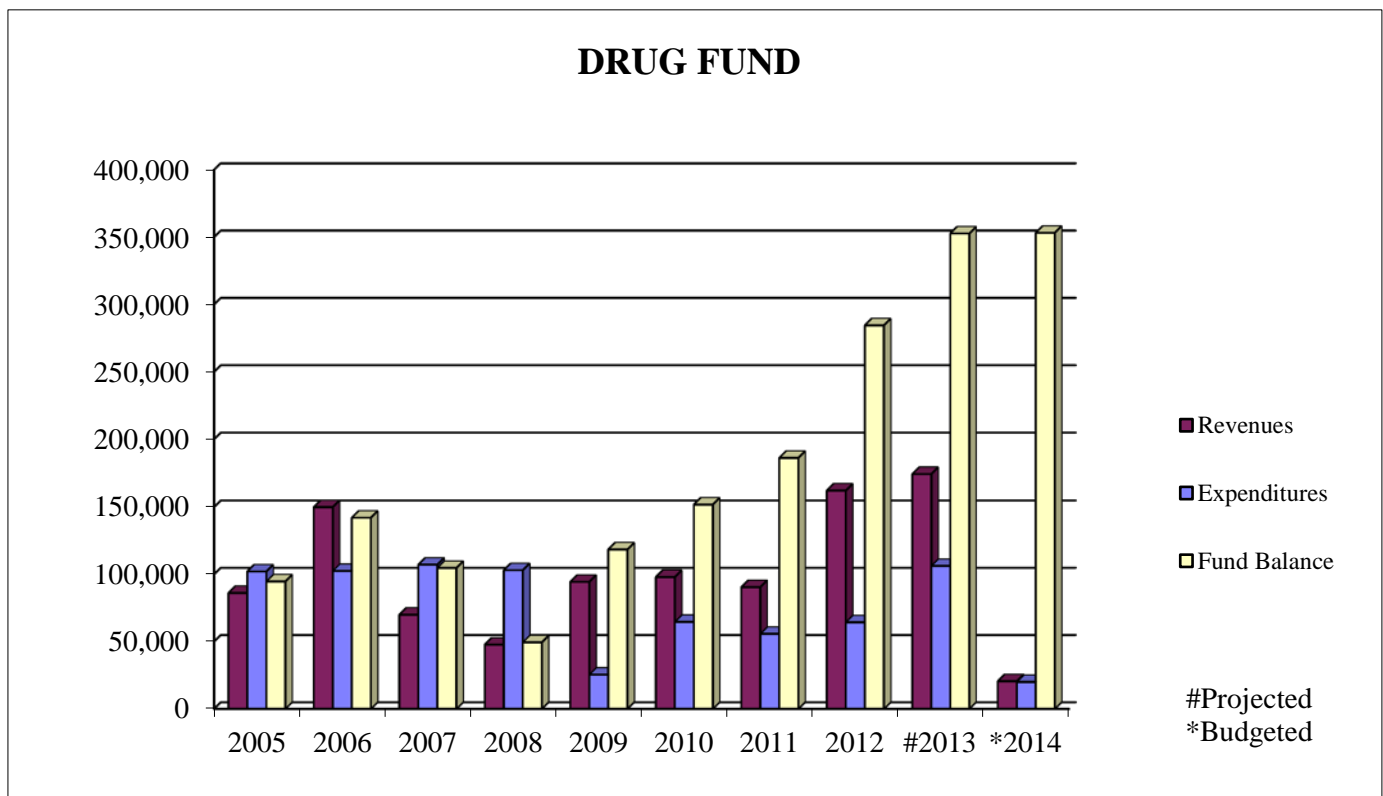
DRUG FUND

Revenues

	Actual FY 2011	Actual FY 2012	Budget FY 2013	Actual FY 2013	Budget FY 2014
Drug Related Fines/Other	\$ 88,722	\$ 160,938	\$ 20,000	\$ 172,931	\$ 20,000
Uses of Money and Property	1,767	1,326	1,000	1,597	500
Total Revenues	\$ 90,489	\$ 162,264	\$ 21,000	\$ 174,528	\$ 20,500

Expenditures

	Actual FY 2011	Actual FY 2012	Budget FY 2011	Actual FY 2013	Budget FY 2012
Drug Education	\$ 16,860	\$ 14,935	\$ 20,000	\$ 11,880	\$ 20,000
Capital Outlay	38,892	49,391	-	94,372	-
Total Expenditures	\$ 55,752	\$ 64,326	\$ 20,000	\$ 106,252	\$ 20,000



ADEQUATE FACILITIES TAX FUND

MISSION STATEMENT

Effective July 1, 2007, the Williamson County Commission authorized the collection of an Adequate Schools Facilities Tax of \$1.00 per square foot of finished (or space that could be finished into) living space that is constructed in new residential dwellings permitted in the County. Under this private act, 30% of the total collections must be redistributed back to those incorporated cities of the County with a capital improvements program, and distributed on a per capita basis based on the last federal or certified special census. Under the law, the funds must be used for needed public facility improvements caused by the impact of new development.

BUDGET COMMENTS

The dramatic slowdown in new residential home construction throughout Williamson County that began in 2008 greatly reduced anticipated revenue collections. When enacted, Williamson County estimated that \$8 million would be collected annually under the new tax with 30% or \$2.4 million distributed to the cities. The projected amount for Brentwood's share with 30% of total incorporated city population in the County would have been \$720,000 annually. Instead, actual collections in FY 2008 were \$342,000 and steadily declined over the next two years before rebounding with an improved housing market in Williamson County.

In FY 2014, \$450,000 in new revenue is projected, which is consistent with recent fiscal year collections. A transfer of \$750,000 to the Capital Projects Fund in FY 2014 will provide support for infrastructure improvements at Smith Park. While the new park will be used by the entire Brentwood community, it is also expected to serve the facility needs for the growing Lacrosse and Rugby programs at the Brentwood and Ravenwood High Schools. Currently, the Williamson County Schools are unable to accommodate the programs at school facilities.

PERSONNEL SCHEDULE

No personnel are directly assigned to this activity.

ADEQUATE FACILITIES TAX FUND

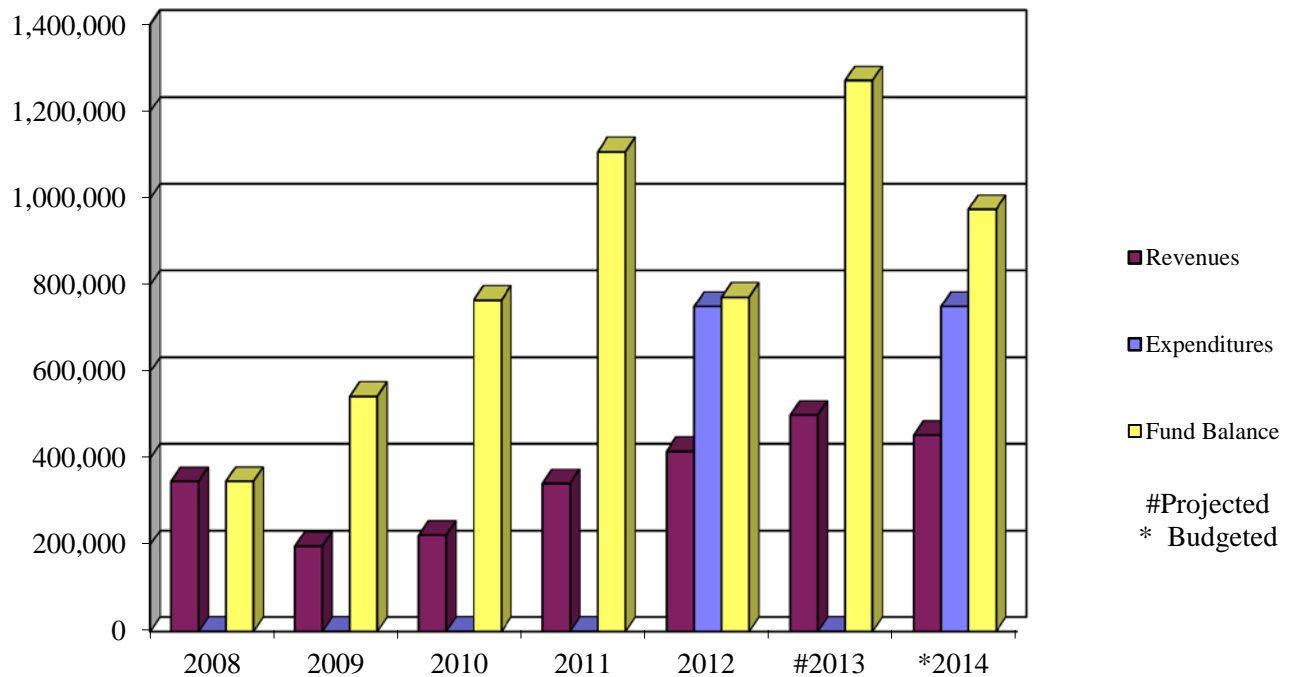
Revenues

	Actual FY 2011	Actual FY 2012	Budget FY 2013	Actual FY 2013	Budget FY 2014
Other Financing Source	\$332,178	\$412,451	\$ 250,000	\$494,233	\$ 450,000
Uses of Money and Property	9,286	2,825	3,000	4,936	3,000
Total Revenues	\$ 341,464	\$ 415,276	\$ 253,000	\$ 499,169	\$ 453,000

Expenditures

	Actual FY 2011	Actual FY 2012	Budget FY 2013	Actual FY 2013	Budget FY 2014
Operating Expenditures	\$ -	\$ 750,000	\$ -	\$ -	\$ 750,000
Total Expenditures	\$ -	\$ 750,000	\$ -	\$ -	\$ 750,000

ADEQUATE FACILITIES TAX FUND



INTERNAL SERVICE FUNDS

FUEL FUND

MISSION STATEMENT

The purpose of this internal service fund is to "level out" over multiple years the cost of gasoline and diesel fuel for user departments in order to avoid significant budgetary challenges that occur with rapid fluctuations in cost. All gasoline and diesel fuel is purchased by this fund through competitive bidding and stored in tanks located at City facilities. User departments purchase gas or diesel fuel from this fund at a fixed rate per gallon that is established at the beginning of each fiscal year. The charge per gallon is targeted to allow for the accumulation of funds over multiple years so that the unit cost per gallon for departments will remain relatively stable during volatile periods in the market.

BUDGET COMMENTS

Unlike FY 2012, FY 2013 fuel costs have been relatively stable. With no indications that market conditions will change dramatically in FY 2014, the cost of fuel charged to each user department will remain unchanged. Unleaded gasoline will be charged at \$3.50 per gallon and diesel fuel will be charged \$4.00 per gallon. This will generate projected revenue of \$533,000. Total fuel fund purchases are budgeted at \$530,000. Note the City's cost for gas and diesel fuel is typically about \$.50 per gallon less than the cost in the retail market because the City pays no state or federal taxes and can buy larger quantities at better prices.

PERSONNEL SCHEDULE

No personnel are directly assigned to this activity.

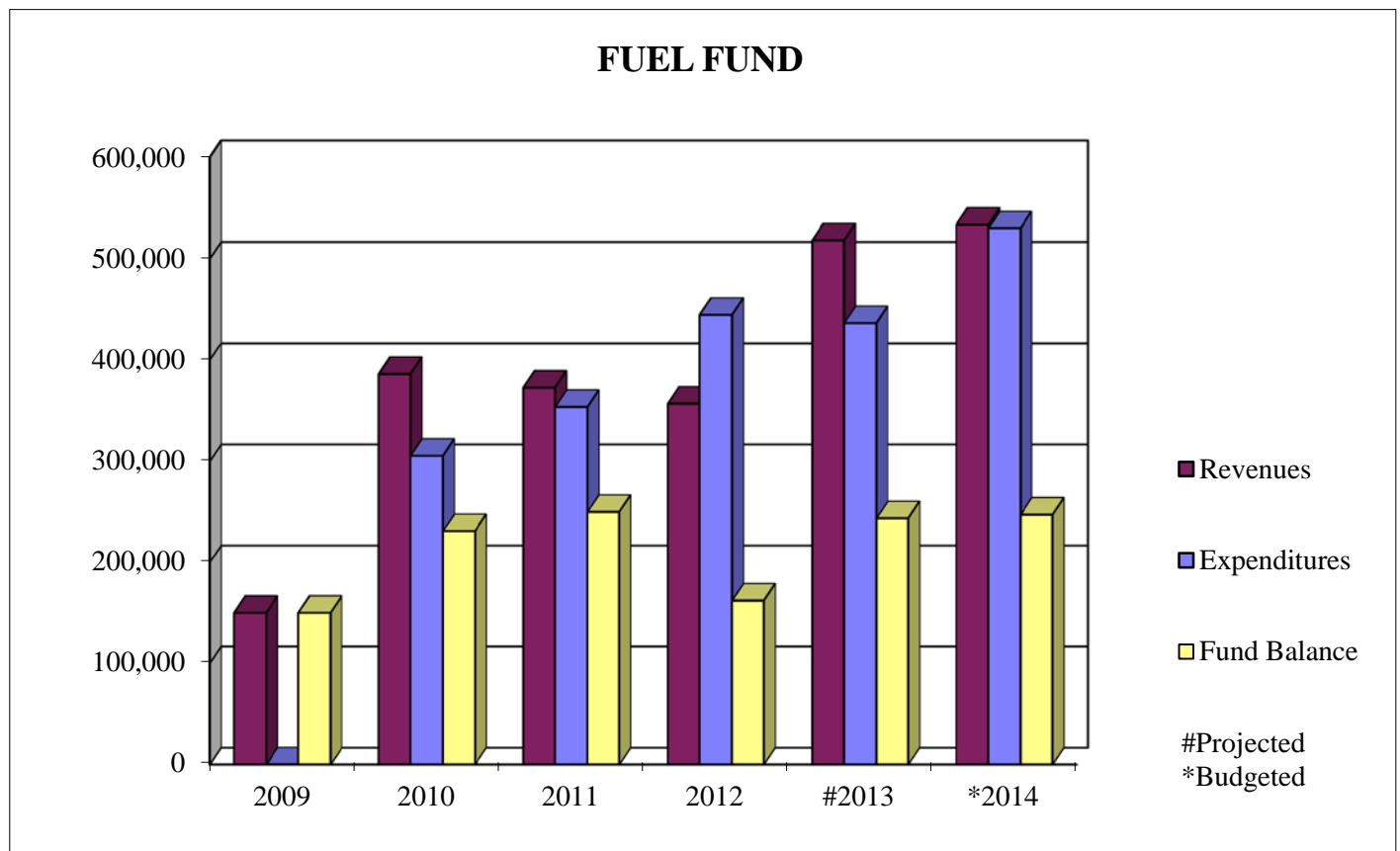
FUEL FUND

Revenues

	Actual FY 2011	Actual FY 2012	Budget FY 2013	Actual FY 2013	Budget FY 2014
Other Financing Source	\$ 370,642	\$ 356,125	\$ 519,300	\$ 517,339	\$ 533,000
Uses of Money and Property	\$ 2,042	\$ 769	\$ 1,000	\$ 603	\$ 400
Total Revenues	\$ 372,684	\$ 356,894	\$ 520,300	\$ 517,942	\$ 533,400

Expenditures

	Actual FY 2011	Actual FY 2012	Budget FY 2013	Actual FY 2013	Budget FY 2014
Operating Expenditures	\$ 353,676	\$ 444,554	\$ 523,000	\$ 436,494	\$ 530,000
Total Expenditures	\$ 353,676	\$ 444,554	\$ 523,000	\$ 436,494	\$ 530,000



INSURANCE FUND

MISSION STATEMENT

This fund was created on January 1, 2010 to centralize the payment of all health insurance related expenditures including group insurance expenses and the health reimbursement arrangement (HRA) account. The goal is to keep the annual budget increases for employee group health insurance at no more than 10% annually. This is done through better management of claims and by assuming a calculated risk for direct reimbursement of claims cost through a partially self insured program. The initial reserves combined with any annual program savings are intended to "level out" rising insurance premium cost better over a rolling 3 year period.

In FY 2013, the fund was renamed the "Insurance Fund" to reflect an expanded scope to include worker's compensation coverage. An analysis of prior year claims and premiums for worker's compensation coverage indicated an opportunity for the City to achieve potential long-term financial savings in annual premiums by assuming a higher per claim deductible based on a calculated risk assumption.

BUDGET COMMENTS

Health Insurance Division:

This division receives transfers of the budgeted health and vision insurance from the various operating funds with assigned personnel (General Fund, Water and Sewer Fund, and Emergency Communications Fund) as well as employee payroll deductions for dependent health and vision insurance coverage. Health insurance related expenditures within this division include payment of group medical claims, stop loss insurance premiums, health plan administration fees, group vision insurance premiums, HRA claims, CareHere clinic expenses, and benefit plan consultant fees.

The health insurance division was provided initial cash flow stability in FY 2010 via transfers from the General, W&S, and ECD funds (funds with assigned personnel) in the following amounts: General Fund \$500,000, W&S Fund \$62,500, and ECD Fund \$26,500 (\$589,000 total). Favorable HRA utilization and medical claims experience since the inception of the account has allowed the fund balance to grow. The fund balance at the end of FY 2012 was in excess of \$1,330,000 and based on claims experience and trends to date, is expected to grow to \$1.5 million as of June 30, 2013.

With the change to a partially self-funded health insurance program effective January 1, 2011, the method for budgeting these costs within the various departments with employees was changed. Instead of attempting to calculate accurately each individual employee cost based on that employee's selected level of coverage which is made more challenging with employee turnover, staff now calculates a flat cost per full-time employee. For FY 2014, the budgeted cost in each activity is \$7,805 per eligible employee, a 5.6% increase over the FY 2013 amount of \$7,370. This compares favorably to the 10% increase required from 2012 to 2013. The cost is automatically transferred (1/12) from the department operating budgets to the Insurance Fund each month.

INSURANCE FUND

The FY 2014 budget for the health insurance division anticipates total expenditures of \$2,262,000 which is an increase of \$121,200 from FY 2013. Staff believes this amount is a reasonable projection of costs given the continued favorable claims and utilization experience since inception of the partially self-funded plan. Revenues into the fund from the combined city and employee share of contributions is approximately \$2,450,000. In FY 2014, the staff will continue to work with our benefits consultant to identify and recommend additional plan design strategies and limit future year cost increases to a manageable level. The FY 2014 budget also reflects professional services costs and corresponding medical claims expense savings associated with the near-site medical clinic in partnership with CareHere.

Worker's Compensation Division:

This division receives transfers of the worker's compensation coverage budgeted in the various operating funds with assigned personnel (General Fund, Water and Sewer Fund, and Emergency Communications Fund). Worker's compensation related expenditures within this fund include payment of worker's compensation benefits up to a maximum \$50,000 per claim deductible and the premium cost for worker's compensation insurance for the coverage of large claims that exceed the \$50,000 threshold.

The budgeted cost for worker's compensation coverage is based largely on the job duties of each employee and the potential exposure to a workplace injury. Thus, the worker's compensation premium for a police officer or firefighter is significantly higher than the premium for an office employee. For FY 2014, a total of \$326,145 has been budgeted in the various activities with personnel which is the same amount as required in FY 2013. This amount is automatically transferred (1/12) from the department operating budgets to the Insurance Fund each month.

The FY 2014 budget for the worker's compensation division of the Insurance Fund projects total expenditures of \$300,000. Actual premium costs based on the \$50,000 per claim deductible plan are projected at \$125,000, leaving \$175,000 to pay actual benefits. The projected total cost for worker's compensation program in FY 2014 is expected to be lower than in the years prior to the implementation of the partially-self-funded plan, with additional reserves available to cover unanticipated cost should there be a higher than normal year of claims.

PERSONNEL SCHEDULE

No personnel is directly assigned to this fund.

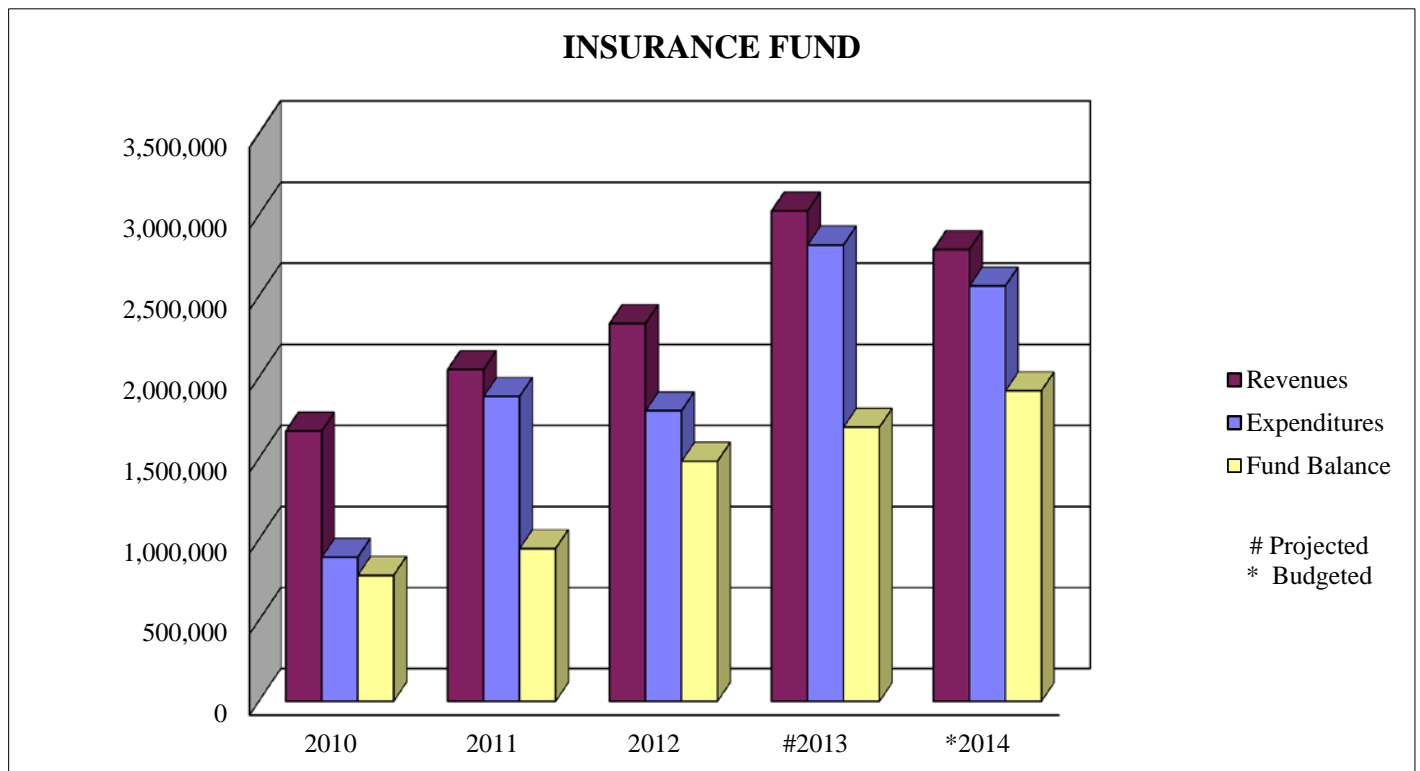
INSURANCE FUND

Revenues

	Actual FY 2011	Actual FY 2012	Budget FY 2013	Actual FY 2013	Budget FY 2014
Other Financing Source - Health	\$ 2,037,808	\$ 2,173,621	\$ 2,323,700	\$ 2,688,943	\$ 2,456,200
Other Financing Source - WC	-	150,000	326,145	326,145	326,145
Uses of Money and Property	8,364	6,506	6,000	8,333	4,000
Total Revenues	\$ 2,046,172	\$ 2,330,127	\$ 2,655,845	\$ 3,023,421	\$ 2,786,345

Expenditures

	Actual FY 2011	Actual FY 2012	Budget FY 2013	Actual FY 2013	Budget FY 2014
Operating Expenditures - Health	\$ 1,880,704	\$ 1,792,065	\$ 2,140,800	\$ 2,609,306	\$ 2,262,000
Operating Expenditures - WC	\$ -	\$ -	\$ 300,000	\$ 203,974	\$ 300,000
Total Expenditures	\$ 1,880,704	\$ 1,792,065	\$ 2,440,800	\$ 2,813,280	\$ 2,562,000



DEBT SERVICE FUND

DEBT SERVICE FUND

MISSION STATEMENT

The Debt Service Fund provides for the accumulation of resources necessary for paying the general obligation debt service of the City other than Water/Sewer debt. Revenue for the fund is received through an operating transfer from the General Fund (\$3,350,000) and interest earnings from the investment of idle funds. By policy, the City strives to maintain a fund balance equivalent to one year of debt obligation in this fund.

In the State of Tennessee, there is no legal debt limit and therefore the City of Brentwood is not subject to statutory debt limitations. Regardless, the City will seek to limit total outstanding General Obligation supported debt obligations to no more than 5% of the total assessed value of the taxable property of the City according to the most recent property assessment excluding overlapping debt from other governmental entities.

In addition, the total annual debt service obligation for long-term debt (excluding short-term capital outlay notes) will not exceed fifteen (15) percent of the total operating budgets for the General Fund and State Street Aid Fund in any given year. Please refer to the City's adopted Management Policy for additional information.

BUDGET COMMENTS

The projected fund balance as of June 30, 2013 is \$3,708,400. Total debt service obligations for FY 2014 will be \$3,403,395 an increase of \$45,470 from the FY 2013 budgeted expenditure of \$3,357,925. The amount of principal and interest payments due on older bond issues will fluctuate up or down annually depending on how each issue was structured and the impact of subsequent bond refunding issues. FY 2014 expenditures also reflects budgeted debt service interest payment expenditures associated with the proposed late CY 2013 \$4.9 million bond issue. Total FY 2014 revenues are projected at \$3,359,500 including the annual transfer from the General Fund at \$3,350,000. This transfer amount represents a \$100,000 increase from FY 2013 and is necessary due primarily to dramatically lower interest earnings that are being received today from investment of the cash reserves (fund balance).

PERSONNEL SCHEDULE

No personnel are assigned to this activity

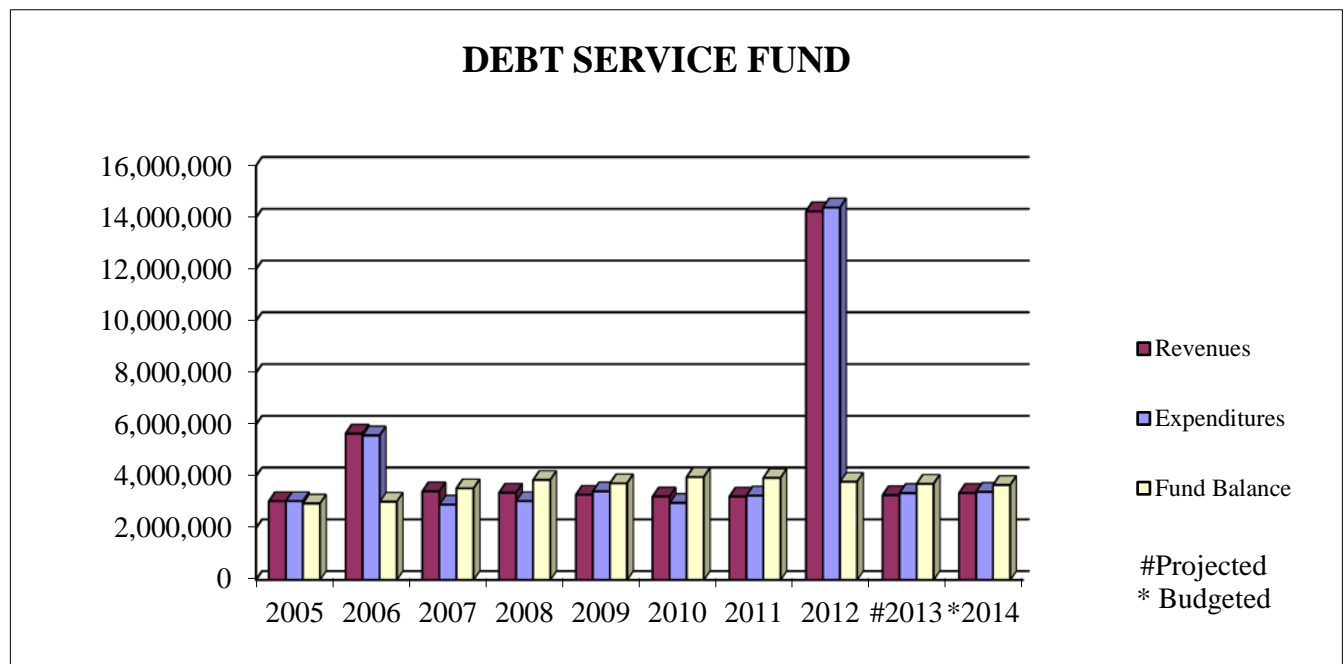
DEBT SERVICE FUND

Revenues

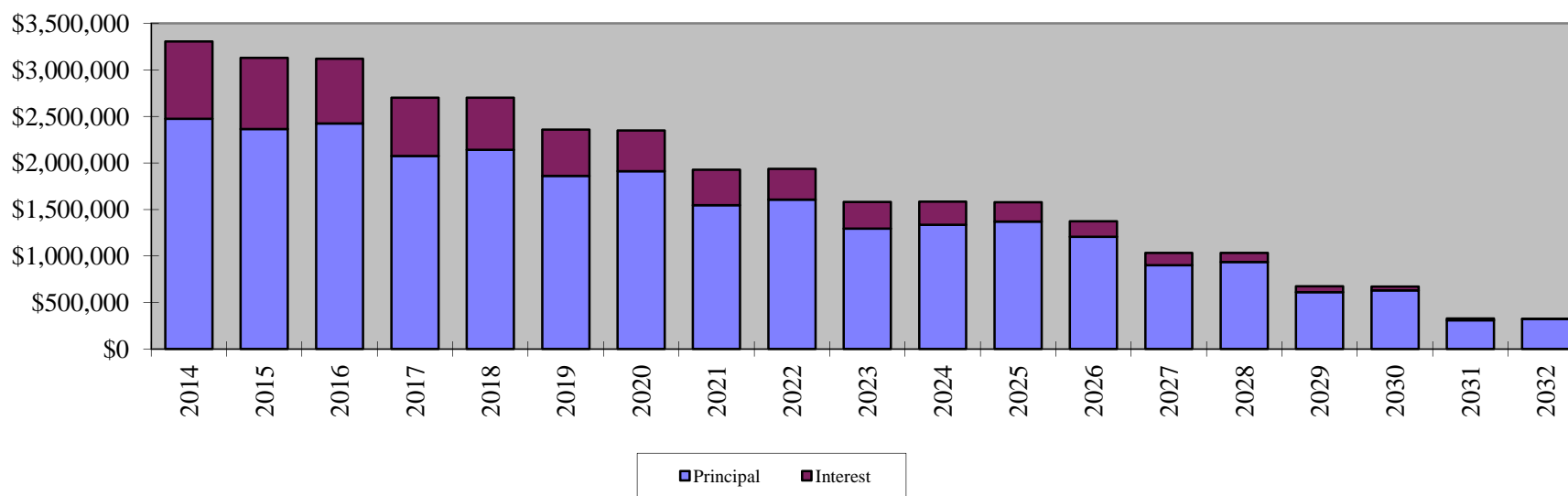
	Actual FY 2011	Actual FY 2012	Budget FY 2013	Actual FY 2013	Budget FY 2014
Other Financing Source	\$ 3,166,500	\$ 3,575,201	\$ 3,250,000	\$ 3,250,000	\$ 3,350,000
Uses of Money and Property	56,099	32,461	18,500	24,745	9,500
Bond Refunding Proceeds	-	10,635,000	-	-	-
Total Revenues	\$ 3,222,599	\$ 14,242,662	\$ 3,268,500	\$ 3,274,745	\$ 3,359,500

Expenditures

	Actual FY 2011	Actual FY 2012	Budget FY 2013	Actual FY 2013	Budget FY 2014
Debt Service:					
Principal	\$ 2,141,197	\$ 2,243,292	\$ 2,463,110	\$ 2,465,555	\$ 2,475,000
Interest	1,114,176	1,021,857	888,815	886,362	922,395
Subtotal	3,255,373	3,265,149	3,351,925	3,351,917	3,397,395
Bond Refunding Payments	-	10,978,161	-	-	-
Other	3,700	148,633	6,000	3,705	6,000
Total Expenditures	\$ 3,259,073	\$ 14,391,943	\$ 3,357,925	\$ 3,355,622	\$ 3,403,395



City of Brentwood Existing General Obligation Debt Service - Fiscal Years Ending June 30



Note: The above bar graph compares Principal and Interest of Existing General Obligation Debt Services for future fiscal years.

City of Brentwood Debt Obligations

Governmental Activities:

\$6,300,000 2003 General Obligation Refunding Bonds due in increasing annual installments through June 30, 2018, at varying rates of interest from 2.00% to 4.10%	\$ 1,660,000
\$3,685,000 2004 General Obligation Public Improvement Bonds due in increasing annual installments through September 1, 2024, at varying rates of interest from 2.30% to 4.45%	165,000
\$4,800,000 2006 General Obligation Public Improvement Bonds due in increasing annual installments through September 1, 2026, at varying rates of interest from 3.75% to 4.050%	690,000
\$2,430,000 2006 General Obligation Refunding Bonds due in increasing annual installments through September 1, 2021, at varying rates of interest from 3.75% to 3.90%.	2,410,000
\$4,935,000 2007 General Obligation Public Improvement Bonds due in increasing annual installments through March 1, 2028, at a rate of interest of 3.83%.	4,045,000
\$4,760,000 2009 General Obligation Public Improvement Bonds due in increasing annual installments through March 1, 2030, at varying rates of interest from 2.50% to 4.00%.	4,230,000
\$7,385,000 2011 General Obligation Public Refunding Bonds due in increasing annual installments through September 1, 2024, at varying rates of interest from 2.00% to 3.00%.	6,245,000
\$4,845,000 2011 General Obligation Public Improvement Bonds due in increasing annual installments through September 1, 2031, at varying rates of interest from 2.00% to 3.625%.	4,660,000
\$3,250,000 2012 General Obligation Public Refunding Bonds due in increasing annual installments through September 1, 2025, at a 2% interest rate.	<u>3,205,000</u>
Total General Obligation Bonds	<u>\$ 27,310,000</u>

CITY OF BRENTWOOD, TENNESSEE
SCHEDULE OF DEBT SERVICE REQUIREMENTS - GENERAL OBLIGATION BONDS
JUNE 30

Year	2003 G.O. Refunding Bonds		2004 G.O. Bonds		2006 G.O. Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest
2014	305,000	59,501	165,000	2,723	220,000	21,750
2015	320,000	47,855	-	-	230,000	13,313
2016	330,000	35,340	-	-	240,000	4,500
2017	345,000	21,833	-	-	-	-
2018	360,000	7,380	-	-	-	-
2019	-	-	-	-	-	-
2020	-	-	-	-	-	-
2021	-	-	-	-	-	-
2022	-	-	-	-	-	-
2023	-	-	-	-	-	-
2024	-	-	-	-	-	-
2025	-	-	-	-	-	-
2026	-	-	-	-	-	-
2027						
2028						
2029						
2030						
2031						
2032						
	<u>\$ 1,660,000</u>	<u>\$ 171,909</u>	<u>\$ 165,000</u>	<u>\$ 2,723</u>	<u>\$ 690,000</u>	<u>\$ 39,563</u>

Year	2009 G.O. Bonds		2011 G.O. Refunding Bonds		2011 G.O. Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest
2014	185,000	160,494	1,160,000	135,263	185,000	142,900
2015	190,000	155,869	910,000	114,563	200,000	138,050
2016	200,000	151,119	930,000	96,163	195,000	132,125
2017	200,000	142,119	540,000	81,463	200,000	126,200
2018	210,000	136,119	550,000	67,813	205,000	120,125
2019	220,000	129,819	580,000	50,863	215,000	113,825
2020	230,000	120,194	590,000	33,313	220,000	107,300
2021	235,000	110,131	190,000	22,563	225,000	100,625
2022	245,000	100,731	195,000	18,469	235,000	93,725
2023	255,000	89,706	195,000	13,838	240,000	86,600
2024	260,000	81,100	200,000	8,775	250,000	79,250
2025	270,000	72,000	205,000	3,075	255,000	71,675
2026	280,000	61,200			265,000	63,875
2027	295,000	50,000			270,000	55,681
2028	305,000	38,200			280,000	46,913
2029	320,000	26,000			290,000	37,469
2030	330,000	13,200			300,000	27,513
2031					310,000	17,025
2032					320,000	5,800
	<u>\$ 4,230,000</u>	<u>\$ 1,638,000</u>	<u>6,245,000</u>	<u>646,156</u>	<u>4,660,000</u>	<u>1,566,675</u>

CITY OF BRENTWOOD, TENNESSEE
SCHEDULE OF DEBT SERVICE REQUIREMENTS - GENERAL OBLIGATION BONDS
JUNE 30

Year	2006 G.O. Refunding Bonds		2007 G.O. Bonds	
	Principal	Interest	Principal	Interest
2014	15,000	91,086	205,000	154,924
2015	265,000	85,836	215,000	147,072
2016	270,000	75,805	220,000	138,838
2017	280,000	65,493	230,000	130,412
2018	295,000	54,711	235,000	121,603
2019	305,000	43,461	245,000	112,602
2020	315,000	31,758	255,000	103,219
2021	325,000	19,516	265,000	93,452
2022	340,000	6,630	275,000	83,303
2023	-	-	285,000	72,770
2024	-	-	300,000	61,855
2025	-	-	310,000	50,365
2026	-	-	320,000	38,492
2027			335,000	26,236
2028			350,000	13,405
2029				
2030				
2031				
2032				
	<u>\$ 2,410,000</u>	<u>\$ 474,296</u>	<u>\$ 4,045,000</u>	<u>\$ 1,348,543</u>

Year	2012 G.O. Refunding Bonds		Totals Bonds	
	Principal	Interest	Principal	Interest
2014	35,000	63,750	2,475,000	832,390
2015	35,000	63,050	2,365,000	765,607
2016	40,000	62,300	2,425,000	696,189
2017	280,000	59,100	2,075,000	626,619
2018	285,000	53,450	2,140,000	561,200
2019	295,000	47,650	1,860,000	498,219
2020	300,000	41,700	1,910,000	437,483
2021	305,000	35,650	1,545,000	381,937
2022	315,000	29,450	1,605,000	332,308
2023	320,000	23,100	1,295,000	286,014
2024	325,000	16,650	1,335,000	247,630
2025	330,000	10,100	1,370,000	207,215
2026	340,000	3,400	1,205,000	166,967
2027			900,000	131,917
2028			935,000	98,518
2029			610,000	63,469
2030			630,000	40,713
2031			310,000	17,025
2032			320,000	5,800
	<u>3,205,000</u>	<u>509,350</u>	<u>\$ 27,310,000</u>	<u>\$ 6,397,215</u>

CAPITAL PROJECTS FUND

CAPITAL PROJECTS FUND

MISSION STATEMENT

This fund is used to consolidate expenditures associated with the acquisition, design, and construction of the major capital improvements and other long range projects other than improvements financed by the Water and Sewer Fund. All projects are included in the first year of the City's six-year Capital Improvements Program. Many are rollover projects initiated in the previous year and/or may take more than one fiscal year to be completed.

BUDGET COMMENTS

Besides the existing programmed reserves in the fund, the primary sources of new funding for FY 2014 projects include the following:

- a \$4.9 million General Obligation bond issue scheduled for late CY 2013 for Phase I improvements at Smith Park;
- a special FY 2013 year-end General Fund appropriation transfer of \$1,890,000 (made possible due to current year excess revenue collections) to be used for various projects in FY 2014 and 2015;
- a FY 2014 transfer of \$1.4 million from the Public Works Project Fund for Franklin Road ROW acquisition;
- a FY 2013 year end transfer of \$750,000 from the unreserved General Fund balance for Phase I improvements at Smith Park;
- a FY 2014 transfer of \$750,000 from the Adequate Facilities Fund for Phase I improvements at Smith Park; and
- A FY 2014 direct operating transfer of \$300,000 from the General Fund to be held in reserve for FY 2015 street resurfacing needs.

Also, Federal transportation grant funding totaling \$2,760,000 is anticipated in FY 2014 for the Concord Road (Jones Parkway to Arrowhead Drive) improvement project.

The FY 2014 budget at **\$12,810,000** is up from the FY 2013 adopted budget of \$10,937,000. Given that this fund includes many large construction projects that overlap several fiscal years, fluctuations in the budget from one fiscal year to the next are common. The following projects will be initiated and/or completed during the fiscal year:

I. TRANSPORTATION (\$6,195,000)

1. **Concord Road (Jones Parkway to Arrowhead Drive)** – This project (**\$3,450,000**) provides for utility relocation and construction of improvements to a .75 mile section of Concord Road from Jones Parkway to Arrowhead Drive. The project includes elimination of severe vertical curves and widening for a continuous three (3) lane pavement section with a sidewalk and bikeway section. This project has \$3.4 million in Federal funding allocated for construction and utility relocation in the MPO's 2011-15 Transportation Improvement Plan. Construction is targeted to begin in late summer of 2013 and will take 12 months to complete.

CAPITAL PROJECTS FUND

2. **Franklin Road** – This project (\$1,600,000) provides for property appraisals and initial right-of-way (ROW) acquisition for improvements to Franklin Road from Concord Road south to Moore's Lane. Preliminary engineering work is complete. Proposed improvements include a curb and gutter section with four (4) driving lanes plus a continuous center turn lane. In addition, the project will include a 10 ft. wide separated bikeway/walkway on the east side of the road built about 5 feet behind the curb. The City is paying for engineering design and ROW acquisition with TDOT paying for utility relocation and construction costs. ROW acquisition is scheduled for completion by the end of calendar year 2014.
3. **Bikeway Improvements** – This project (\$335,000) provides for the construction of a proposed bikeway connector between the River Oaks subdivision and Deerwood Arboretum via a new bike/pedestrian bridge over the Little Harpeth River near the end of Millbrook Drive. This project will require acquisition of easements across one parcel located at the rear of the Derby Glen subdivision. Funding from FY 2013 is carried over to FY 2014.
4. **Street Resurfacing** – This project (\$300,000) provides supplemental funds for the annual street resurfacing program under the City's pavement management system. Funding is possible through a FY 2013 transfer from the General Fund of \$300,000.
5. **Sidewalks** – This project (\$210,000) provides for the City's share of sidewalk improvement along Centerview Drive as part of a proposed public-private partnership with the owners of the Tapestry and Synergy office park for streetscape improvements on Centerview Drive. FY 2014 funding also provides for reconstruction of damaged sidewalk sections along Franklin Road in the northern commercial area and along Concord Road from Wilson Pike to Jones Parkway, and a short, new sidewalk section connecting Williamsburg Circle to the Hill Center.
6. **Concord Road (East of Edmondson Pike)** – This project (\$200,000) provides local funding for a small sewer extension project needed to maintain service to a home after road construction, and final right-of-way acquisition settlements for phase II improvements to a 3.6 mile section of Concord Road from Sunset Road to the eastern city limits. The project includes elimination of severe vertical and horizontal curves and widening for a continuous three (3) lane pavement section with curb and gutter within a 94 foot wide ROW. There will also be a ten (10) foot wide separated bikeway/walkway built a minimum four (4) feet behind the curb within the south ROW of the road. Under an agreement with TDOT, utility relocation and road construction will be funded by the state. Road construction by TDOT is scheduled to begin in late summer 2013 and take approximately 18-24 months to complete.
7. **Traffic Signal Upgrades** - This project (\$75,000) provides for the City's share of the joint Brentwood/Nashville traffic study of the Old Hickory and Maryland Farms area plus funding to replace five outdated signal controller cabinets.

CAPITAL PROJECTS FUND

8. **Split Log Road, Phase II** – This project (\$25,000) provides funding to complete an alignment study for the future widening of Split Log Road from the current city limits north to Sunset Road. This area of the City's Urban Growth Boundary is expected to experience new residential subdivision growth in the coming years and it is important that the future route of an improved Split Log Road through this area be established so new development can be planned accordingly.

II. STORM DRAINAGE (\$70,000)

1. **Bowman Lane Drainage** – This project (\$25,000) provides for replacement of a 40 foot section of 36" storm drain pipe under Bowman Lane in the Brentwood South subdivision. Head walls will be rebuilt and outlet ditches will be re-graded to prevent future erosion.
2. **Wilson Pike Circle Drainage** – This project (\$25,000) provides for replacement of a 35 foot section of 24" storm water pipe under Wilson Pike Circle. It will be replaced with an elliptical pipe that will have the capacity of a 36" pipe. Head walls will be rebuilt and outlet ditches will be re-graded to prevent future erosion.
3. **Regional Flood Study** – This project (\$20,000) provides for the City's participation in a Corp of Engineers regional flood study of the Harpeth River Drainage Basin. The Brentwood portion of the study will focus on analysis of areas not currently covered by the FEMA floodplain mapping system that may be susceptible to flooding.

III. PARKS AND RECREATION (\$5,630,000)

1. **Marcella Vivrette Smith Park** – This project (\$5,480,000) provides funding for construction of Phase I improvements, including an entrance road from Wilson Pike, a bridge across the CSX railroad, internal road and parking improvements, and renovation of the historic Ravenswood home.
2. **Granny White Park** – This project (\$150,000) provides for construction of a restroom facility near the picnic pavilion and playground. This funding is subject to a FY 2013 special year-end transfer from the General Fund to the Capital Projects Fund.

CAPITAL PROJECTS FUND

IV. GENERAL FACILITIES (\$330,000)

1. **Community Planning** – This project (\$200,000) provides for a comprehensive update of the City's 2020 Plan and Master Thoroughfare Plan.
2. **Equipment** – This project (\$120,000) provides funding for acquisition of four (4) Automatic External Defibrillators at a cost of \$30,000 each for the Fire and Rescue Department. Three of the AED's will replace units that are approximately 10 years old, and the fourth will be a new addition to the inventory.
3. **Service Center** – This project (\$10,000) provides for technology updates to the Service Center conference room to provide full multi-media capabilities and allow for full connectivity to the emergency operations center at the Municipal Center.

V. TECHNOLOGY (\$500,000)

1. **Records Management and Court Software** – This project (\$300,000) provides for replacement of the City's existing Records Management System (RMS) software and municipal court software.
2. **Fiber Optic Network** – This project (\$140,000) provides for construction of a southeastern fiber loop from the Safety Center East back to Wilson Pike along Ragsdale and Split Log roads.
3. **Radio System Upgrades** – This project (\$60,000) provides second year funding for a three year project to upgrade older microwave receiver equipment at the three radio tower sites to eliminate problems with periodic lost signals due to distance and heat waves.

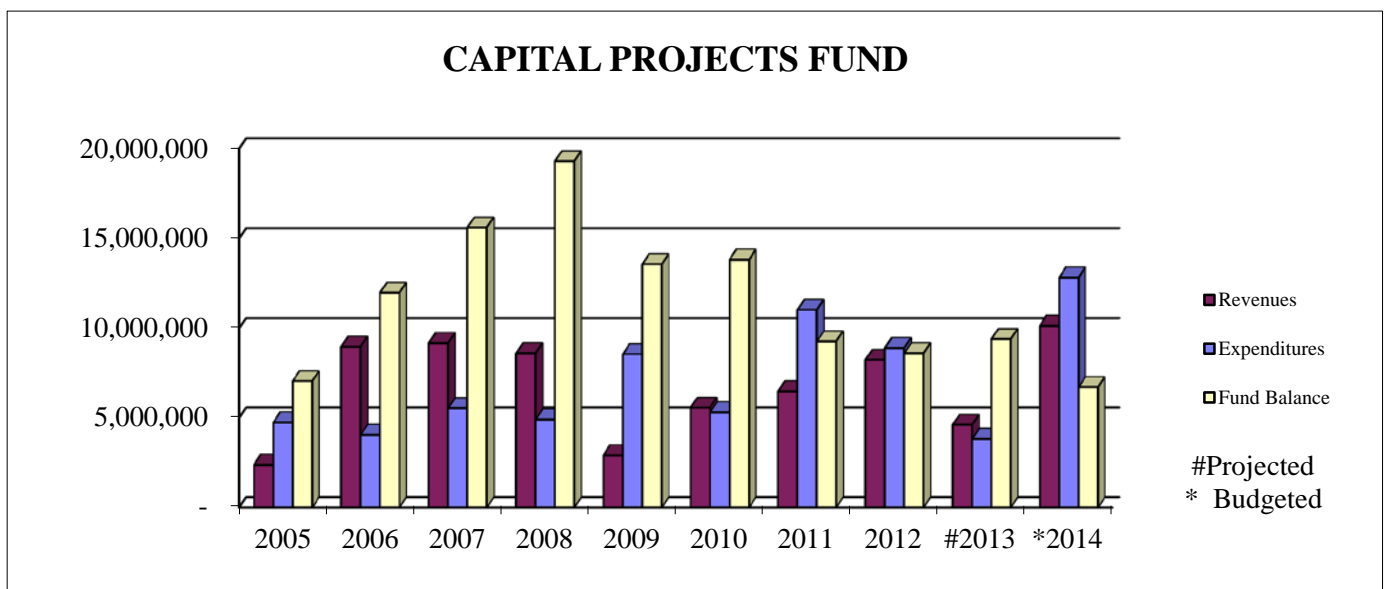
CAPITAL PROJECTS FUND

Revenues

	Actual FY 2011	Actual FY 2012	Budget FY 2013	Actual FY 2013	Budget FY 2014
Intergovernmental	\$ 142,806	\$ 684,578	\$ 2,520,000	\$ 20,032	\$ 2,760,000
Uses of Money and Property	125,761	61,930	50,000	47,161	20,000
Other Financing Source	6,200,000	2,590,780	1,600,000	-	2,450,000
General Obligation					
Bond Proceeds	-	4,845,000		4,240,000	4,900,000
Other (Private Sources)	-	50,000		298,760	
Total Revenues	<u>\$ 6,468,567</u>	<u>\$ 8,232,288</u>	<u>\$ 4,170,000</u>	<u>\$ 4,605,953</u>	<u>\$ 10,130,000</u>

Expenditures

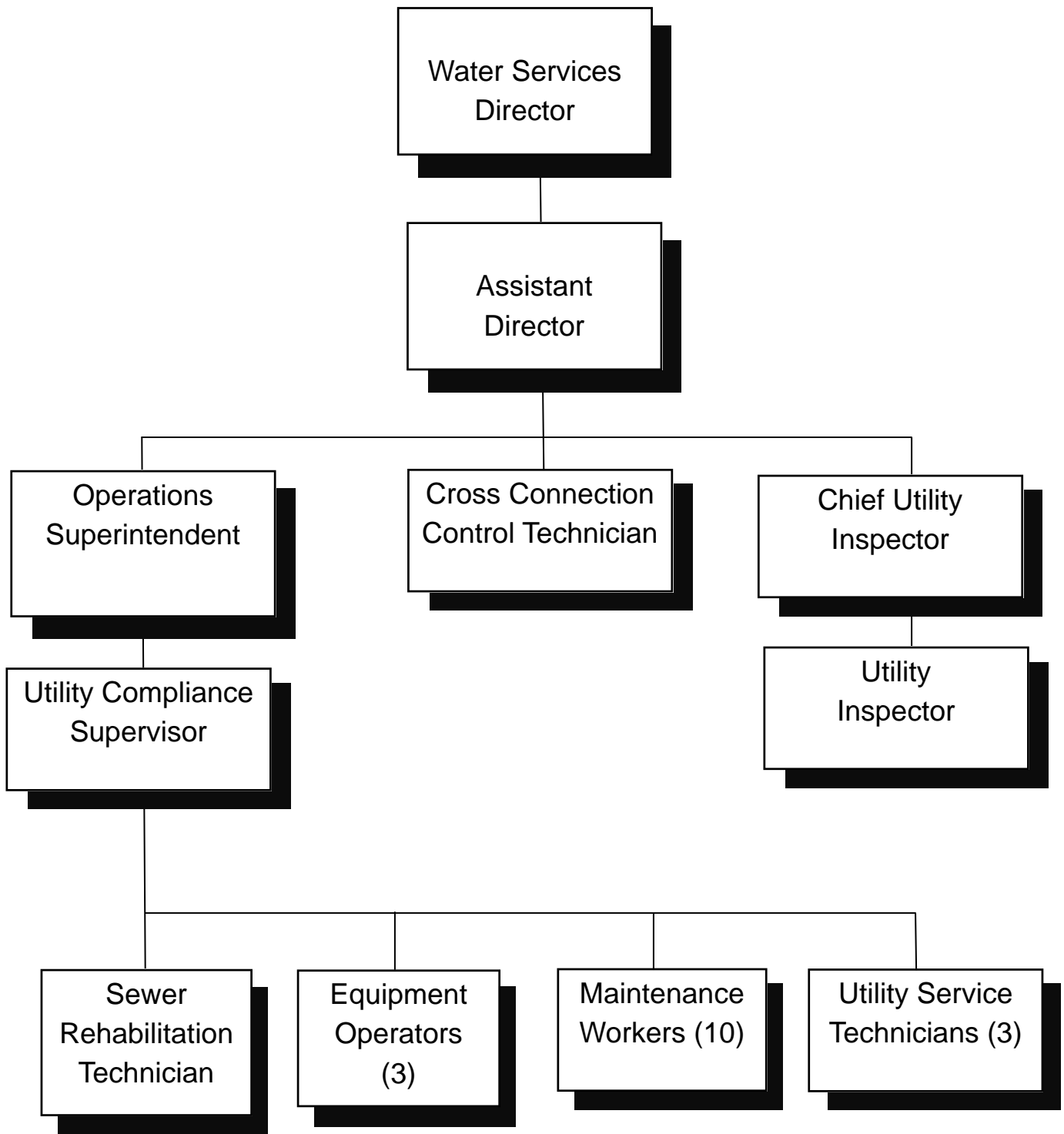
	Actual FY 2011	Actual FY 2012	Budget FY 2013	Actual FY 2013	Budget FY 2014
Capital Outlay					
General Facilities and Equipment	\$ 253,923	\$ 511,171	\$ 20,000	\$ 28,040	\$ 330,000
Transportation	4,904,268	1,541,085	6,235,000	1,602,958	6,195,000
Storm Drainage	-	93,308	50,000	45,549	70,000
Parks and Recreation	5,326,721	6,324,171	3,822,000	1,523,193	5,630,000
Technology	537,141	395,358	680,000	489,093	500,000
Other Financing Uses		-	-		85,000
Transfer to Municipal Center	-	25,000	130,000	130,000	
Total Expenditures	<u>\$ 11,022,053</u>	<u>\$ 8,890,093</u>	<u>\$ 10,937,000</u>	<u>\$ 3,818,833</u>	<u>\$ 12,810,000</u>



WATER AND SEWER FUND

WATER SERVICES DEPARTMENT

Organizational Chart



Water Services Department 2013-2014 Non-Routine Work Plan

The Water and Sewer Department proposes to undertake the following projects in the 2013-2014 fiscal year:

1) Review and Update of Water System Master Plan

In 2008, the Water Services Department began development of a Water System Master Plan to be used as a guidance document in evaluating existing water system infrastructure, its ability to meet future growth projections, and assess the most cost effective options for system improvements to meet those future water system demands. This document is a critical tool used by staff when planning future water system improvements, and should be updated periodically to ensure future planning is based on the most recent data available such as population projections, water demand patterns, costs of construction and changes in regulatory requirements.

Target Date: December 31, 2013

2) Review of Municipal Code, Chapter 70-Utilities (Continued)

The department has begun a review of Chapter 70 of the municipal code regulating water and sewer utilities. Every few years, the department should conduct a review of Chapter 70 of the municipal code to ensure its rules are up to date with current practices and regulatory requirements. This is not intended to be an intensive rewrite of the entire chapter, but rather a staff level review with recommendations for updates as needed.

Target Date: December 31, 2013

3) Implementation of Automated Meter Reading Program

The department will continue implementation of a multi-year upgrade of the City's automated meter reading system (or AMR) which was first implemented in 1986. At that time, Sensus Metering Systems installed "touch-read" technology which allowed a transition from a "paper" meter reading system to electronic read. In FY 2011, the department began implementation of a system upgrade from the touch-read technology to a fixed-based radio reading technology. This system will consist of a series of fixed antenna sites (Robert E. Lee tower site and two to three additional sites) that will allow for remote collection of customer meter reading data which is then transmitted directly to computer servers located in the Water and Sewer Billing office. The proposed system also includes water main leak detection equipment used to pinpoint system leaks to aid in the Department's efforts to reduce water loss. Advantages from the upgrade include increased meter reading efficiency, enhanced customer service, reduced operating cost and lower wholesale water cost through reduced water loss. Work in FY

Water Services Department 2013-2014 Non-Routine Work Plan

2014 will include installation of one tower antenna and associated equipment, installation of approximately 1,500 new water meters and radio transmitters, and an evaluation of meter data management software.

Target Date: June 30, 2014

4) Sewer Rehabilitation Program (Year 6)

The Sewer Rehabilitation Program is a multi-year program directed at corrective actions and fulfilling requirements of the Agreed Order issued by TDEC in 2006 to the City of Brentwood and Metro Water Services. This comprehensive program with a projected cost of \$30 million is targeted at the elimination of sewer overflows at the Brentwood/Metro sewer pumping station caused by excessive storm water infiltration. Specific work includes rehabilitation and repair of original sewer pipe, manholes, service lines and upgrade of the Brentwood/Metro sewer pumping station.

Year five of the construction portion of the program concluded with the department rehabilitating approximately 150 sewer services to homes and businesses and approximately 400 manholes during the fiscal year. The total repairs have resulted in a documented reduction of over 700,000,000 gallons per year (or a little over 1,900,000 gallons per day) of storm water entering the system and being transported to Metro for treatment, which results in an annual savings of approximately \$1,300,000. In FY 2014, the department will continue to focus on rehabilitating sewer manholes and individual service connections with some pipelining being completed. Additionally, work was completed in February, 2013 to upgrade the Brentwood/Metro sewer pumping station. Beginning the spring of 2014, the City and Metro are required to contract with an independent engineering firm to prepare a report to TDEC updating the progress of the City and Metro's work to date. This report is due December of 2014. The report will also make recommendations for future work to be completed in the years following submittal of the report.

Target Date: Ongoing through June 30, 2014

5) Water Capacity Improvement Projects (continued)

The department is progressing with the design and eventual construction of numerous projects recommended from the Water System Master Plan completed in 2009. The plan recommends projects associated with the upsizing of several of the City's water pumping stations and water lines throughout the City in order to ensure sufficient capacity is available to meet the demands of growth. In FY 2013, improvements to the Plymouth Drive area water pumping station and water lines were completed and work will begin on the Ewell Lane water line

Water Services Department 2013-2014 Non-Routine Work Plan

improvement project this spring. Several larger projects, including upsizing both the Murray Lane and Johnson Chapel water stations and upsizing water lines along Johnson Chapel Rd., Belle Rive Dr. and Granny White Pike are anticipated to begin in the fall of FY 2014. Additional projects are planned for future years and are summarized in more detail in the CIP budget document.

Water System Capacity Improvements:

- Murray Lane Station Upgrade
- Johnson Chapel Station & Line Upgrade
- Granny White Pike Line Upgrade.

Target Dates: Various completion dates throughout the year

WATER AND SEWER FUND

MISSION STATEMENT

The goal of the Water Services Department is to operate and maintain a safe and dependable water distribution system for residents and business at volumes and pressure sufficient to meet customer needs and for fire protection. Water is purchased from the Harpeth Valley Utilities District and Metro Nashville. The department monitors all water pumping stations and tank sites around the clock. Water samples are taken daily throughout the City to ensure the quality of the water meets the highest standards.

The Department also operates a sewer collection system and transports sewage to Metro Nashville for treatment at their regional wastewater treatment facilities. Department activities include the maintenance and repair of the individual sewer grinder pump units that were primarily installed as part of the original neighborhood sewer extension program. All sewer lift stations are monitored around the clock in an effort to minimize sewage overflows. The Department has an aggressive sewer rehabilitation program underway to locate and reduce inflow or infiltration of surface and ground water into the sewer system. Reductions in inflow and infiltration lowers wastewater treatment costs and provides capacity for new sewer connections.

Additionally, the department carries out plans review, approvals, and inspection of all improvements and expansions to the Brentwood water and sewer systems undertaken by private developers and for City funded projects.

FINANCIALS

Category	Actual FY 2011	Actual FY 2012	Budget FY 2013	Actual FY 2013	Budget FY 2014
Personnel Services	\$ 1,762,368	\$ 1,689,127	\$ 1,961,200	\$ 1,809,762	\$ 1,985,365
Operating Expenditures	11,347,535	11,500,218	13,605,180	12,741,639	14,168,545
Total	\$ 13,109,903	\$ 13,189,345	\$ 15,566,380	\$ 14,551,401	\$ 16,153,910

BUDGET COMMENTS

Projected income for FY 2014 reflects a modest increase in water and sewer tap fees collected based on new development projects currently underway or projected to begin in FY 2014. Water sales including surcharges that recover from customers the direct cost of rate increases from the City's water providers are expected to generate slightly more than \$8 million in income. Projected sewer charges including surcharges that recover from customers the direct cost of rate increases for wastewater treatment services from Metro Nashville are expected to generate \$6.5 million in income. Surcharges received from customers only recover the additional cost to the City for their actual water and sewer services and do not recover the additional cost to the City from unaccounted for water loss and the wastewater cost for treating storm water inflow and infiltration into the collection system. The success of the City's on-going sewer rehabilitation program is helping to offset these costs due to the reduction in inflow and infiltration to the sewer collection system, with estimated savings greater than \$1 million annually.

The cost to purchase water is projected in FY 2014 at \$5.4 million plus \$2.75 million to Metro Nashville for wastewater treatment services. Debt service payments have increased significantly in recent years from the issuance of bonds for the sewer rehabilitation and water capacity improvement projects. Total principal and interest payments will increase from \$2,140,404 in FY 2013 to \$2,428,782 in FY 2014, or \$288,377. Finally, with this significant capital investment in the system, the mandatory depreciation expense in FY 2014 is projected at \$3.0 million, up \$100,000 from FY 2013.

WATER AND SEWER FUND

Proposed capital equipment in FY 2014 includes replacement of three pickup trucks (\$75,000) , supplemental shop equipment for use in the enclosed building area that was completed in 2010 and outdoor storage racks for pipe and other materials (\$25,000) at the Service Center .

During FY 2014, the highest priority of the department will be the ongoing, estimated \$30 million sewer rehabilitation program mandated by TDEC to identify & repair cracked/broken sections of sewer lines where storm water infiltration is entering the system, resulting in sewer line overflows into local streams. The department will also initiate several significant water system projects aimed at meeting future growth demands and benefitting current operations. Capacity projects are identified in the 2009 Water System Master Plan report and will be funded from approximately \$8.8 million in bond proceeds received from the 2010, 2012 and 2014 bond issues. In an effort to reduce water loss and improve customer service, the department will move forward with implementation of the second year of a multi-year program to replace/upgrade the meter reading equipment.

<u>PERFORMANCE MEASURES</u>	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Target FY 2013</u>	<u>Target FY 2014</u>
Operations:				
Water Quality - Percent of Samples in Compliance	100%	100%	100%	100%
Percent Water Loss	16%	18%	15%	15%
Sewer Overflow Rate - Overflows per 100 miles of pipe	2.2	5.2	3.0	3.0
Grinder Program Cost - Annual Cost per Unit	\$88	\$55	\$75	\$75
Annual Sewer Mains Inspected/Cleaned (ft.)	194,489	127,415	100,000	100,000
Customer Service:				
Customer Water Quality Complaints - Annual Total	125	146	100	100
Business Operations:				
Health & Safety - Lost Days per Employee	0	0	0	0
Training Hours - Avg. Hours per Employee (Annual)	16.5	19.8	20	20
<u>WORKLOAD INDICATORS</u>	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Target FY 2013</u>	<u>Target FY 2014</u>
Miles of Water Mains	207	208	212	212
Water Pump Stations	13	13	13	13
Water Storage Tanks	9	9	9	9
Customers Meter Reads (Mo.)	8,465	8,639	8,575	8,700
Work Orders	5,195	4,971	5,500	5,000
Billing Calls	5,813	6,027	8,000	8,000
Sewer Customers	10,060	10,193	10,350	10,350
Sewer Lift Stations	10	10	10	11
Miles of Sewer Main	268	273	273	276
Grinder Pump Units	2,521	2,625	2,575	2,750

WATER AND SEWER FUND

<u>Personnel Schedule</u>	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Target FY 2013</u>	<u>Target FY 2014</u>
Water and Sewer Director	1	1	1	1
Assistant Water & Sewer Director	1	1	1	1
Operations Superintendent	2	2	2	1
Chief Utility Inspector	1	1	1	1
Utility Compliance Supervisor	0	0	0	1
Utility Inspector I & II	1	1	1	1
Equipment Operator I, II & III	3	3	3	3
Cross Connection Coordinator	1	1	1	1
Sewer Rehabilitation Technician	1	1	1	1
Utility Service Technician	3	3	3	3
Utility Billing Specialist	0	0	0	1
Maintenance Worker I & II	10	10	10	10
Accounting Clerk I & II	<u>2</u>	<u>2</u>	<u>2</u>	<u>1</u>
Total	26	26	26	26

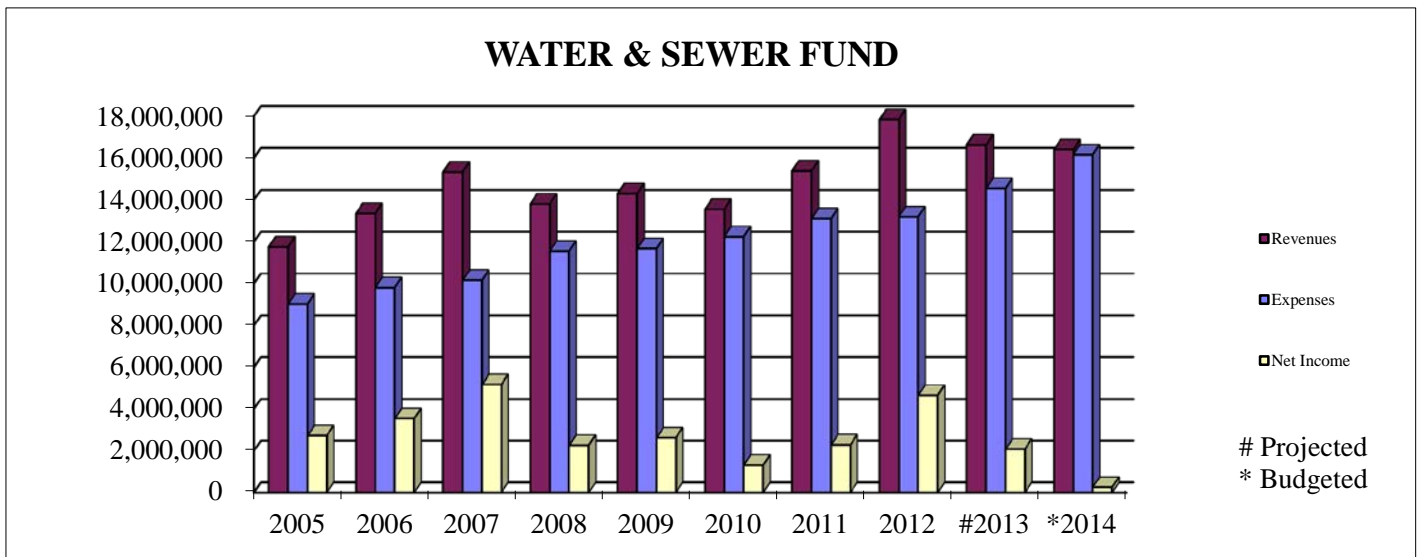
WATER AND SEWER FUND

Revenues

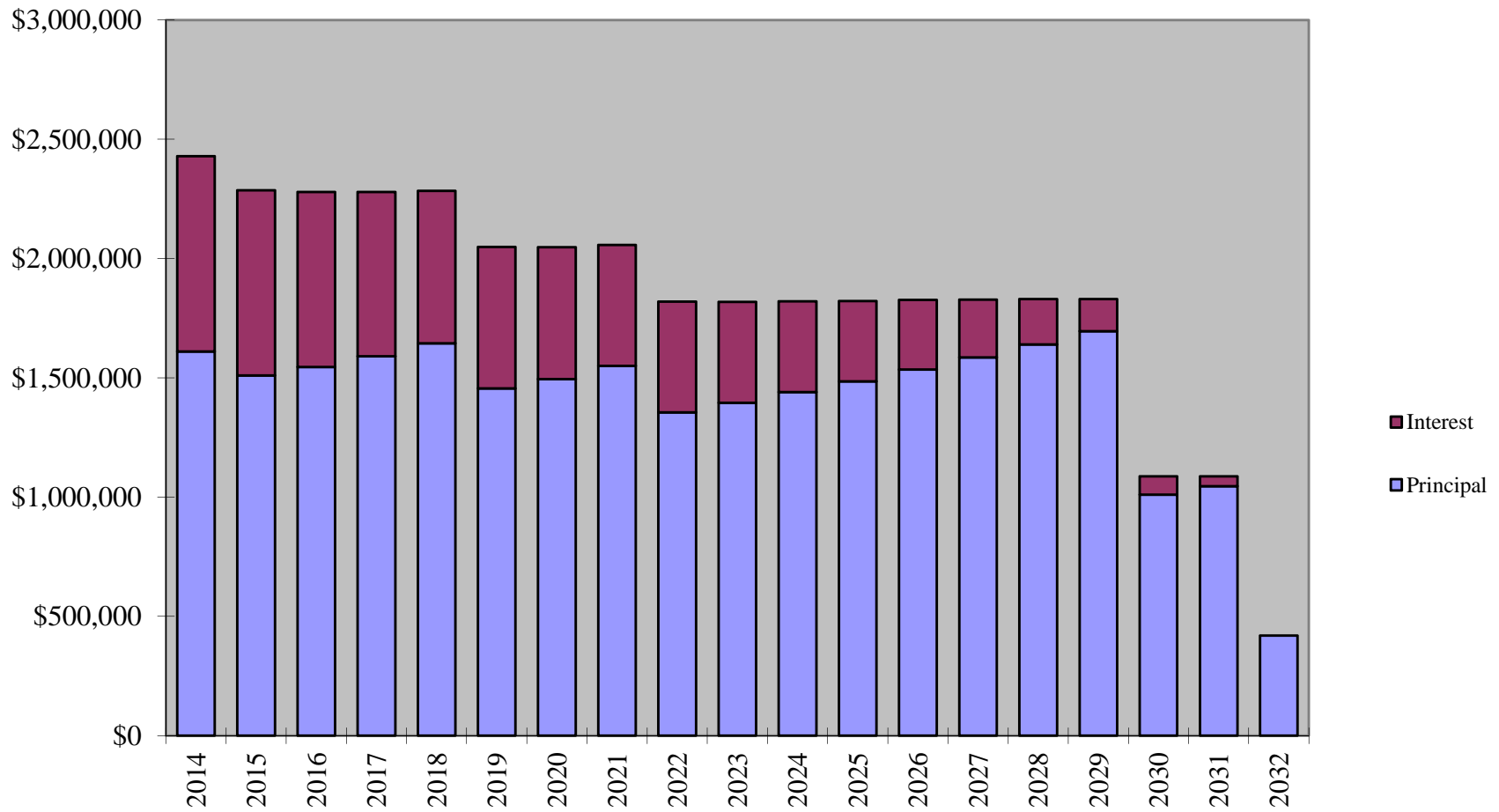
	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Actual	FY 2014 Budget
Water Sales	\$ 7,239,168	\$ 7,456,488	\$ 8,010,500	\$ 7,115,198	\$ 8,050,500
Sewer Charges	6,150,734	6,402,435	6,421,540	6,318,642	6,515,750
Interest Income	216,804	140,494	100,000	157,458	50,000
Water Tap Fees	545,000	653,000	700,000	1,005,550	500,000
Sewer Tap Fees	745,848	2,510,900	500,000	1,516,518	800,000
Other Revenues	389,278	581,006	370,615	416,728	387,325
Hydrant Rental	99,999	100,000	100,000	100,000	100,000
Total Revenues	<u>\$ 15,386,831</u>	<u>\$ 17,844,323</u>	<u>\$ 16,202,655</u>	<u>\$ 16,630,094</u>	<u>\$ 16,403,575</u>

Expenses

	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Actual	FY 2014 Budget
Personnel Services	\$ 1,762,368	\$ 1,689,127	\$ 1,961,200	\$ 1,809,762	\$ 1,985,365
Purchased Water	3,972,284	4,066,069	4,900,000	4,315,811	5,450,000
Sewage Treatment	2,547,042	2,533,959	2,900,000	3,245,330	2,750,000
Interest Expense	763,214	795,532	840,410	841,768	893,795
Depreciation/Amortization Exp.	2,413,271	2,559,150	2,925,000	1,880,792	3,025,000
Other Operating Expenses	1,651,724	1,545,508	2,039,770	2,457,938	2,049,750
Total Expenses	<u>\$ 13,109,903</u>	<u>\$ 13,189,345</u>	<u>\$ 15,566,380</u>	<u>\$ 14,551,401</u>	<u>\$ 16,153,910</u>



City of Brentwood **Water & Sewer Fund Debt Service - Fiscal Years Ending June 30**



**City of Brentwood
Debt Obligations**

Business-type activities debt:

Revenue and Tax Bonds:

\$645,000 1999 Sewer Revenue and Tax Refunding Bonds due in increasing annual installments through September 1, 2013, at varying rates of interest from 3.75% to 4.4%

\$ 140,000

\$2,395,000 2003 Sewer Revenue and Tax Refunding Bonds due in increasing annual installments through September 1, 2017, at varying rates of interest from 2.00% to 4.10%

1,025,000

\$1,775,000 2006 Water Revenue and Tax Refunding Bonds due in increasing annual installments through September 1, 2021, at varying rates of interest from 3.750% to 3.85%

1,605,000

\$10,000,000 2008 Water and Sewer Revenue Tax Bonds due in increasing annual installments through September 1, 2029, at varying rates of interest from 3.00% to 4.125%

8,525,000

\$10,000,000 2010 Water Sewer Public Improvements Bonds due in increasing annual installments through March 1, 2031, at varying rates of interest from 2.00% to 4.00%

9,150,000

\$6,560,000 2012 Water Sewer Public Improvements Bonds due in increasing annual installments through September 1, 2031, at varying rates of interest from 2.00% to 2.62%

6,560,000

Total Business-type Activities Debt

\$ 27,005,000

CITY OF BRENTWOOD, TENNESSEE
SCHEDULE OF DEBT SERVICE REQUIREMENTS - BUSINESS-TYPE ACTIVITIES DEBT
JUNE 30

Year	1999 Sewer Revenue and Tax Refunding Bonds		2003 Sewer Revenue and Tax Refunding Bonds		2006 Sewer Revenue and Tax Refunding Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest
2014	140,000	3,080	190,000	36,498	175,000	57,246
2015	-	-	195,000	29,325	185,000	50,496
2016	-	-	205,000	21,623	185,000	43,559
2017	-	-	210,000	13,425	195,000	36,434
2018	-	-	225,000	4,613	205,000	28,934
2019	-	-	-	-	210,000	21,153
2020	-	-	-	-	220,000	13,035
2021	-	-	-	-	230,000	4,428
	<u>\$ 140,000</u>	<u>\$ 3,080</u>	<u>\$ 1,025,000</u>	<u>\$ 105,483</u>	<u>\$ 1,605,000</u>	<u>\$ 255,284</u>

Year	2008 Water and Sewer Revenue and Tax Bonds		2010 Water and Sewer Improvements Bonds		2012 Water and Sewer Improvements Bonds		Totals Debt Requirements	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2014	395,000	326,789	425,000	256,781	285,000	138,388	1,610,000	818,782
2015	410,000	314,939	430,000	248,281	290,000	132,638	1,510,000	775,679
2016	425,000	301,614	435,000	239,681	295,000	126,788	1,545,000	733,264
2017	440,000	287,801	440,000	230,981	305,000	120,788	1,590,000	689,429
2018	455,000	272,401	450,000	217,781	310,000	114,638	1,645,000	638,366
2019	470,000	255,339	460,000	208,781	315,000	108,388	1,455,000	593,660
2020	490,000	237,714	465,000	199,006	320,000	102,038	1,495,000	551,793
2021	510,000	218,849	480,000	187,963	330,000	95,538	1,550,000	506,778
2022	530,000	199,214	490,000	175,963	335,000	88,888	1,355,000	464,065
2023	555,000	178,279	500,000	163,100	340,000	82,138	1,395,000	423,517
2024	575,000	156,356	515,000	149,350	350,000	75,238	1,440,000	380,944
2025	600,000	133,356	530,000	135,188	355,000	68,188	1,485,000	336,732
2026	625,000	109,356	545,000	120,613	365,000	60,988	1,535,000	290,957
2027	655,000	84,356	560,000	104,263	370,000	53,406	1,585,000	242,025
2028	680,000	57,338	580,000	87,463	380,000	45,200	1,640,000	190,001
2029	710,000	29,288	595,000	69,338	390,000	36,294	1,695,000	134,920
2030	-	-	615,000	50,000	395,000	26,725	1,010,000	76,725
2031	-	-	635,000	25,400	410,000	16,406	1,045,000	41,806
2032	-	-	-	-	420,000	5,513	420,000	5,513
	<u>\$ 8,525,000</u>	<u>\$ 3,162,989</u>	<u>\$ 9,150,000</u>	<u>\$ 2,869,933</u>	<u>\$ 6,560,000</u>	<u>\$ 1,498,181</u>	<u>\$ 27,005,000</u>	<u>\$ 7,894,950</u>

MUNICIPAL CENTER

MUNICIPAL CENTER FUND

MISSION STATEMENT

The Municipal Center is located at 5211 Maryland Way in the Maryland Farms Office Park. The building was opened in October 1987 and serves the public safety and administrative functions of City government as well as Fire Station No. 1. The building has assembly rooms sufficient for most public meetings, including City Commission and Planning Commission meetings.

The Municipal Center has more space than is currently required of City operations. At present, the City leases less than 5% of the building space to private tenants. All building maintenance services are covered under a management services agreement.

<u>WORKLOAD INDICATORS</u>	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Target FY 2013</u>	<u>Target FY 2014</u>
Total square feet in building	54,000	54,000	54,000	54,000
Square feet available for lease	7,735	7,735	4,957	4,957
Square feet leased	7,735	7,735	4,957	4,957
Gross rent generated by tenants	\$126,367	\$126,367	\$42,040	\$70,915
Square feet used by City	46,165	46,165	48,943	48,943

BUDGET COMMENTS

This enterprise fund allows the City to better account for total expenses and income associated with the various tenants in the building, including City operations. The City's share of rent for FY 2014 is covered through a \$623,135 General Fund operating transfer to this fund and \$31,800 in rent from the Emergency Communications District. The City's FY 2014 total contribution represents no change from the previous year. The Chamber of Commerce, a long-time tenant, vacated its space in early May, and the City is actively market the building space to prospective leasing tenants. Total expenses are down \$23,400 primarily due to decreased communication expenses (\$25,000).

PERSONNEL SCHEDULE

No personnel are directly assigned to this fund.

MUNICIPAL CENTER FUND

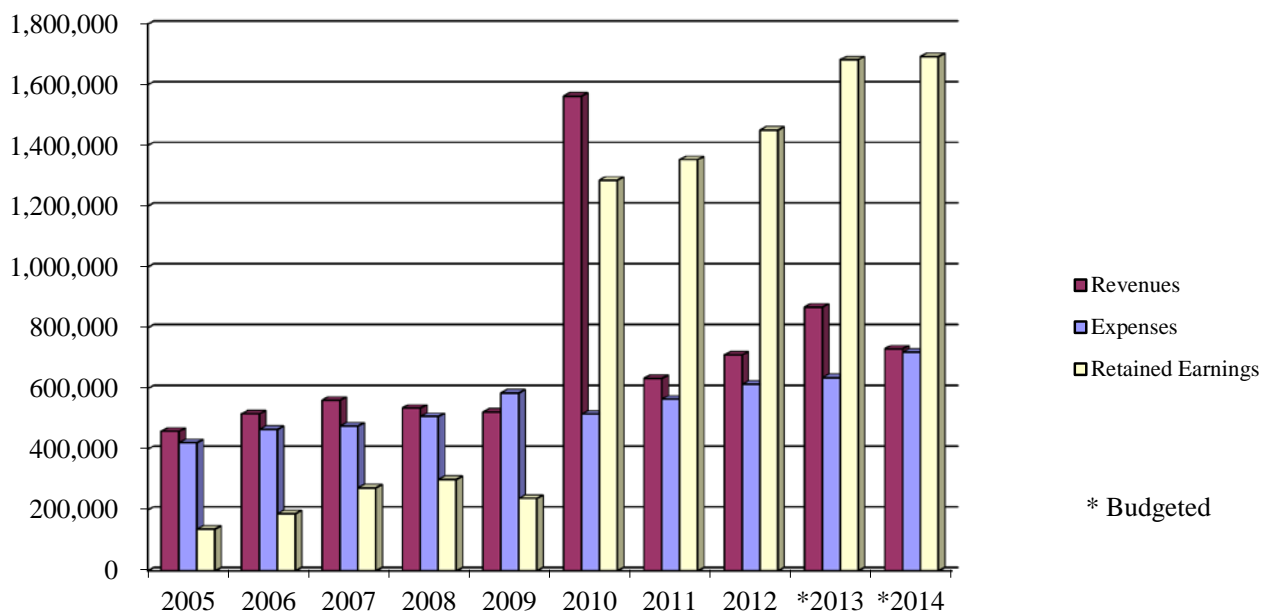
Revenues

	Actual FY 2011	Actual FY 2012	Budget FY 2013	Actual FY 2013	Budget FY 2014
Rental Income	\$ 611,567	\$ 670,488	\$ 696,975	\$ 728,213	\$ 725,850
Transfer - Capital Projects Fund	-	25,000	130,000	130,000	-
Interest Income/Other	21,653	14,901	7,500	9,072	4,000
Total Revenues	<u>\$ 633,220</u>	<u>\$ 710,389</u>	<u>\$ 834,475</u>	<u>\$ 867,285</u>	<u>\$ 729,850</u>

Expenses

	Actual FY 2011	Actual FY 2012	Budget FY 2013	Actual FY 2013	Budget FY 2014
Professional Services	\$ 23,942	\$ 20,584	\$ 30,000	\$ 20,100	\$ 30,000
Utilities	156,727	147,195	166,500	167,305	166,500
Maintenance	134,327	139,907	175,000	136,125	175,600
Depreciation/Amortization Expense	196,904	261,373	300,000	291,492	300,000
Other	52,941	44,413	71,000	20,600	47,000
Total Expenses	<u>\$ 564,841</u>	<u>\$ 613,472</u>	<u>\$ 742,500</u>	<u>\$ 635,622</u>	<u>\$ 719,100</u>

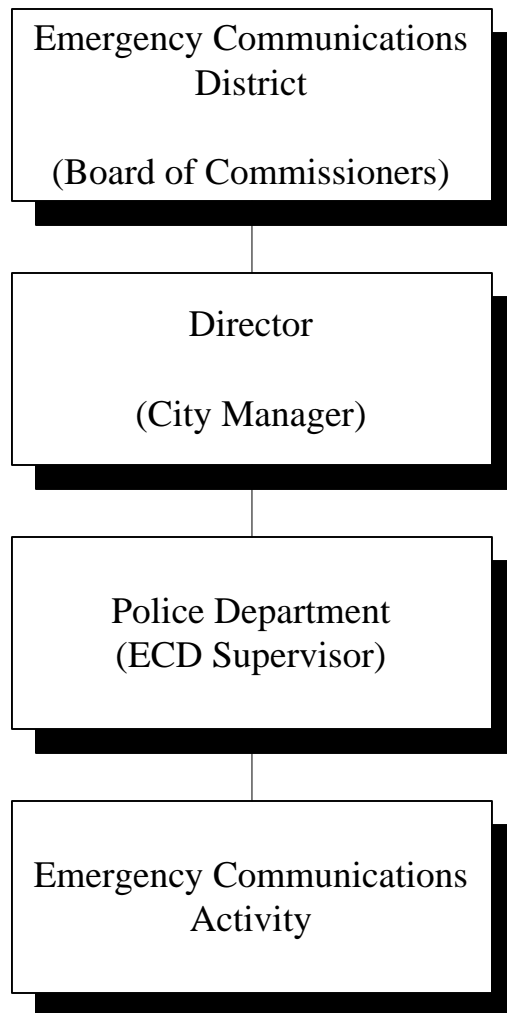
MUNICIPAL CENTER FUND



EMERGENCY COMMUNICATIONS DISTRICT

EMERGENCY COMMUNICATIONS DISTRICT

Organization Chart



EMERGENCY COMMUNICATIONS DISTRICT

MISSION STATEMENT

The Brentwood Emergency Communications District (ECD) was established under state law in August 2002 after authorization by public referendum. The City Commission serves as the Board for the Brentwood ECD, and the City Manager as Director of the ECD, with the Police Department responsible for direct supervision. The ECD is authorized to establish a monthly telephone fee on land-line service to help pay for emergency communications services with the current monthly charge being \$1.50 for each residential land line and \$3.00 per month for each business line up to a maximum of 100 lines per business. Funds are also received from the Tennessee Emergency Communications Board from cell phones fees and are distributed to local ECD's on a per capita basis.

The State ECD also distributes grants to local ECD's to upgrade critical communication equipment. All fees and grants must be used for funding operations and improvements to the emergency dispatch center including receipt and processing calls for service and direct communication with public safety personnel in the field. The Brentwood ECD has certified, trained staff on duty 24 hours a day, 7 days a week who monitor and operate state of the art telephone, radio, and computerized data recording equipment.

BUDGET COMMENTS

In May 2010, the Tennessee Emergency Communications Board authorized an increase in Brentwood's monthly 911 service fees from \$.65 to \$1.50 (residential lines) and from \$2.00 to \$3.00 (business lines). This increase allowed the City to undertake the facility improvements and equipment purchases needed to meet next generation 911 communication standards mandated by the State ECB. A portion of this upgrade was funded through grants provided by the State ECB.

Total expenditures in the FY 2014 budget are \$1,270,535, down \$30,805 or 2.4% below the FY 2013 budget of \$1,301,340. The primary reason for this decrease is a reassignment of 50% of a Police Lieutenant's position to the General Fund due to the proposed Emergency Communications Supervisor assuming oversight responsibilities of ECD. About 67% of the total budget is allocated to personnel services. Since the District is an enterprise fund, the budget includes \$175,000 in depreciation expense for previous investments in equipment and facility improvements.

The cost of operating the Emergency Communications function cannot be supported entirely through the fees generated from the 911 telephone service charge and direct transfers and grants from the Tennessee Emergency Communications Board. Therefore, an operating transfer from the General Fund of \$418,700 is required in FY 2014 (the same amount as FY 2013) to adequately fund the requirements of the District.

EMERGENCY COMMUNICATIONS DISTRICT

<u>PERFORMANCE MEASURES</u>	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Target FY 2013</u>	<u>Target FY 2014</u>
Number and percent of personnel completing and maintaining State mandated Certification	100%	100%	100%	100%
Percent 911 calls answered in 10 seconds or less by dispatchers	100%	100%	100%	100%
Percent compliance with applicable accreditation standards	100%	100%	100%	100%
<u>WORKLOAD INDICATORS</u>	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Target FY 2013</u>	<u>Target FY 2014</u>
CAD Calls for Service	28,851	39,424	33,000	40,000
Total 911 calls received	575	1,108	1,500	1,500
Total calls handled for other jurisdictions	64	80	75	80
<u>PERSONNEL SCHEDULE</u>	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Budget FY 2013</u>	<u>Budget FY 2014</u>
Computer/Network Technician	0	0.5	0.5	0.5
Lieutenant (Police)	0.5	0.5	0.5	0
Public Safety Dispatcher I & II	<u>11</u>	<u>11</u>	<u>11</u>	<u>11</u>
Total	11.5	12	12	11.5

** NOTE: The new ECD Supervisor position is proposed to be funded within the Police Department General Fund operating budget so as not to require an increase in the General Fund subsidy to the Emergency Communications District.

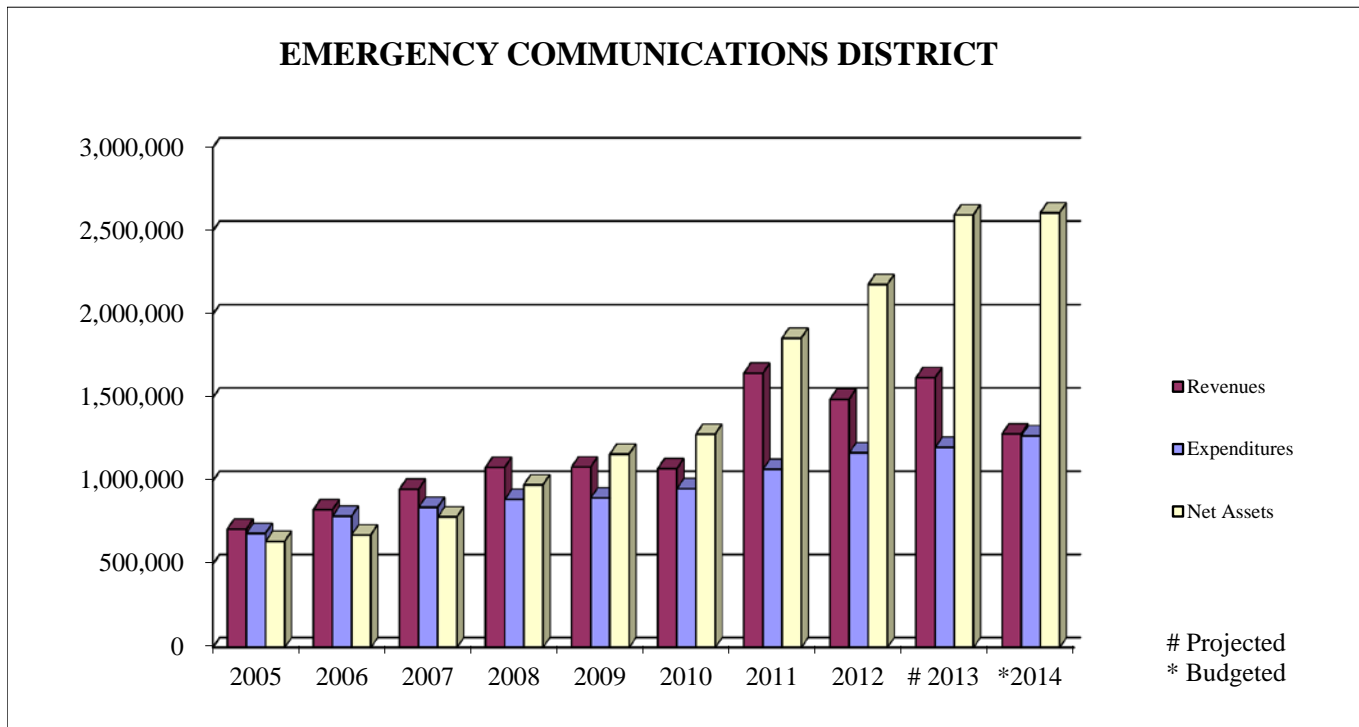
EMERGENCY COMMUNICATIONS DISTRICT

Revenues

	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Budget FY 2013</u>	<u>Actual FY 2013</u>	<u>Budget FY 2014</u>
911 Fees	\$ 663,717	\$ 856,667	\$ 662,000	\$ 623,232	\$ 640,000
Contribution from Primary Govt.					
- General Fund	418,700	418,700	418,700	418,567	418,700
ECD/PSAP Equipment					
Reimbursement Program - TECB	363,077	-	-	339,224	-
TECB Operational Funding	179,152	207,912	219,155	231,930	221,400
GIS Maintenance Grant - TECB	10,000	-	-	-	-
Interest Earnings	11,792	7,110	5,000	7,093	3,000
Total Revenues	<u>\$ 1,646,438</u>	<u>\$ 1,490,389</u>	<u>\$ 1,304,855</u>	<u>\$ 1,620,046</u>	<u>\$ 1,283,100</u>

Expenditures

	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Budget FY 2013</u>	<u>Actual FY 2013</u>	<u>Budget FY 2014</u>
Personnel Services	781,047	840,820	875,440	829,399	846,810
Operating Expenditures	230,883	189,817	255,900	198,709	248,995
Depreciation Expense	58,285	138,220	170,000	173,640	175,000
Total Expenditures	<u>\$ 1,070,215</u>	<u>\$ 1,168,857</u>	<u>\$ 1,301,340</u>	<u>\$ 1,201,748</u>	<u>\$ 1,270,805</u>



APPENDIX

FY 2014 BUDGET APPROPRIATION AND TAX LEVY ORDINANCE

ORDINANCE 2013-03

**AN APPROPRIATION ORDINANCE FOR THE CITY OF BRENTWOOD, TENNESSEE FOR THE
FISCAL YEAR BEGINNING JULY 1, 2013 AND ENDING JUNE 30, 2014**

BE IT ORDAINED BY THE CITY OF BRENTWOOD, TENNESSEE, AS FOLLOWS:

SECTION 1. That amounts hereinafter set out constitute the estimated revenues and the budgeted expenditures for the City of Brentwood, Tennessee, and the said sums specified herein are hereby appropriated for the purpose of meeting the expenses of the various departments, institutions, offices, agencies and programs of the City of Brentwood for the fiscal year beginning July 1, 2013 and ending June 30, 2014, to wit:

GENERAL FUND

	<u>FY 2011-12 ACTUAL</u>	<u>FY 2012-13 BUDGET</u>	<u>FY 2013-14 BUDGET</u>
Estimated Beginning Fund Balance			\$ 26,768,293
<u>Revenues and Other Sources:</u>			
Taxes	\$ 26,972,935	\$ 25,760,000	\$ 26,800,000
Licenses and Permits	854,515	729,700	729,700
Fines and Fees	373,100	360,000	310,000
Charges for Services	369,013	311,600	335,600
Intergovernmental	5,671,025	4,132,080	4,210,050
Uses of Money and Property	488,562	404,000	344,000
Other	<u>151,757</u>	<u>130,500</u>	<u>130,500</u>
Total Revenues and Sources	\$ 34,880,907	\$ 31,827,880	\$ 32,859,850
Total Funds Available			\$ 59,628,143

Note: FY 2011-12 and 2012-13 columns are shown for informational purposes only.

GENERAL FUND

	FY 2011-12 ACTUAL	FY 2012-13 BUDGET	FY 2013-14 BUDGET
<u>Expenditures and Other Uses:</u>			
City Commission	\$ 155,890	\$ 174,590	\$ 172,730
City Court	27,312	37,200	37,600
City Manager's Office	400,879	417,170	395,735
Elections	-	40,000	-
Finance	700,795	772,845	856,185
City Recorder	109,476	119,660	122,745
Legal Services	271,257	214,745	258,935
Technology	906,431	1,015,915	1,121,560
Geographic Information Systems	281,849	292,290	312,155
Human Resources	335,702	377,185	391,555
Community Relations	238,084	275,595	345,990
Planning	371,146	381,135	394,985
Codes Enforcement	721,597	767,170	833,530
Insurance/Other Benefits	734,372	768,300	774,400
Police Department	5,982,296	6,172,740	6,460,310
Fire and Rescue Department	6,115,422	6,261,625	6,431,475
Safety Center East	71,437	70,420	64,150
Public Works	2,377,458	2,478,350	2,723,215
Storm Drainage	34,722	50,000	50,000
Street Lighting	443,129	450,000	455,000
Traffic Signalization	204,585	264,400	277,940
Service Center	235,383	255,400	256,820
Engineering Services	431,629	498,535	524,795
Public Health	79,638	85,000	85,000
Parks and Recreation	1,746,462	2,008,560	2,044,820
Public Library	2,001,514	2,175,750	2,236,045
Education	225,000	216,000	216,000
Economic Development	10,000	10,000	10,000
Historic Sites	59,259	75,350	100,100
Transfer to Capital Projects Fund	327,436	600,000	300,000
Transfer to Debt Service Fund	3,150,000	3,250,000	3,350,000
Transfer to Municipal Center Fund	558,135	623,135	623,135
Transfer to Facility Maintenance Fund	200,000	200,000	200,000
Contribution to Emergency Communication District	418,700	418,700	418,700
Total Expenditures and Other Uses	\$ 29,926,995	\$ 31,817,765	\$ 32,845,610
Fund Balance/Surplus Transfers- Capital Projects, Equipment and Insurance Funds	\$ (1,689,250)	\$ -	\$ -
Estimated Ending Fund Balance			\$ 26,782,533

Note: FY 2011-12 and 2012-13 columns are shown for informational purposes only.

EQUIPMENT REPLACEMENT FUND

	<u>FY 2011-12 ACTUAL</u>	<u>FY 2012-13 BUDGET</u>	<u>FY 2013-14 BUDGET</u>
Estimated Beginning Fund Balance			\$ 1,113,500
<u>Revenues and Other Sources:</u>			
Transfer from General Fund	\$ 1,305,500	\$ 1,145,500	\$ 1,208,500
Interest Earnings	11,361	7,500	3,000
Sale of Equipment and Insurance Reimbursement	<u>28,863</u>	<u>7,500</u>	<u>7,500</u>
Total Revenues	\$ 1,345,724	\$ 1,160,500	\$ 1,219,000
Total Funds Available			\$ 2,332,500
<u>Expenditures:</u>			
Computer Equipment and Software	\$ 332,832	\$ 495,000	\$ 245,000
Heavy Equipment and Vehicles	<u>445,615</u>	<u>1,328,375</u>	<u>315,000</u>
Total Expenditures	\$ 778,447	\$ 1,823,375	\$ 560,000
Estimated Ending Fund Balance			\$ 1,772,500

Note: FY 2011-12 and 2012-13 columns are shown for informational purposes only.

FACILITIES MAINTENANCE FUND

	<u>FY 2011-12 ACTUAL</u>	<u>FY 2012-13 BUDGET</u>	<u>FY 2013-14 BUDGET</u>
Estimated Beginning Fund Balance			\$ 1,468,860
<u>Revenues and Other Sources:</u>			
Transfer from General Fund	\$ 200,000	\$ 200,000	\$ 200,000
Federal and State Sources	356,982	-	-
Interest Earnings and Other	5,917	5,000	3,000
Total Revenues	\$ 562,899	\$ 205,000	\$ 203,000
Total Funds Available			\$ 1,671,860
<u>Expenditures:</u>			
Service Center	\$ 14,175	\$ 25,000	\$ 30,000
Fire and Rescue	9,884	-	25,000
Parks and Recreation	39,174	120,000	155,000
Library	-	105,000	25,000
Flood Recovery	-	-	-
Total Expenditures	\$ 63,233	\$ 250,000	\$ 235,000
Estimated Ending Fund Balance			\$ 1,436,860

Note: FY 2011-12 and 2012-13 columns are shown for informational purposes only.

STATE STREET AID FUND

	<u>FY 2011-12 ACTUAL</u>	<u>FY 2012-13 BUDGET</u>	<u>FY 2013-14 BUDGET</u>
Estimated Beginning Fund Balance			\$ 280,680
<u>Revenues:</u>			
State Fuel Taxes	\$ 960,766	\$ 950,000	\$ 950,000
Interest Earnings	3,383	3,000	1,000
Total Revenues	\$ 964,149	\$ 953,000	\$ 951,000
Total Funds Available			\$ 1,231,680
<u>Expenditures and Other Uses:</u>			
Street Repairs	\$ 1,002,279	\$ 1,040,000	\$ 1,040,000
Total Expenditures and Other Uses	\$ 1,002,279	\$ 1,040,000	\$ 1,040,000
Estimated Ending Fund Balance			\$ 191,680

Note: FY 2011-12 and 2012-13 columns are shown for informational purposes only.

PUBLIC WORKS PROJECT FUND

	<u>FY 2011-12 ACTUAL</u>	<u>FY 2012-13 BUDGET</u>	<u>FY 2013-14 BUDGET</u>
Estimated Beginning Fund Balance			\$ 1,942,650
<u>Revenues:</u>			
Edmondson Branch Fees	\$ -	\$ -	\$ -
Public Works Project Fees	597,895	830,000	500,000
Interest Earnings	<u>6,208</u>	<u>6,000</u>	<u>4,000</u>
Total Revenues	\$ 604,103	\$ 836,000	\$ 504,000
Total Funds Available			\$ 2,446,650
<u>Expenditures and Other Uses:</u>			
Transfer to Capital Projects Fund	<u>\$ -</u>	<u>\$ 1,000,000</u>	<u>\$ 1,400,000</u>
Total Expenditures and Other Uses	\$ -	\$ 1,000,000	\$ 1,400,000
Estimated Ending Fund Balance			\$ 1,046,650

Note: FY 2011-12 and 2012-13 columns are shown for informational purposes only.

DRUG FUND

	<u>FY 2011-12 ACTUAL</u>	<u>FY 2012-13 BUDGET</u>	<u>FY 2013-14 BUDGET</u>
Estimated Beginning Fund Balance			\$ 276,780
<u>Revenues:</u>			
Drug Related Fines/Other	\$ 160,938	\$ 20,000	\$ 20,000
Interest Earnings	1,326	1,000	500
Total Revenues	\$ 162,264	\$ 21,000	\$ 20,500
Total Funds Available			\$ 297,280
<u>Expenditures and Other Uses:</u>			
Drug Enforcement	\$ 14,935	\$ 20,000	\$ 20,000
Capital Outlay	49,391	-	-
Total Expenditures and Other Uses	\$ 64,326	\$ 20,000	\$ 20,000
Estimated Ending Fund Balance			\$ 277,280

Note: FY 2011-12 and 2012-13 columns are shown for informational purposes only.

ADEQUATE FACILITIES TAX FUND

	<u>FY 2011-12 ACTUAL</u>	<u>FY 2012-13 BUDGET</u>	<u>FY 2013-14 BUDGET</u>
Estimated Beginning Fund Balance			\$ 1,224,900
<u>Revenues and Other Sources:</u>			
Adequate Facilities Tax	\$412,451	\$ 450,000	\$ 450,000
Interest Earnings	<u>2,825</u>	<u>3,000</u>	<u>3,000</u>
Total Revenues	\$ 415,276	\$ 453,000	\$ 453,000
Total Funds Available			\$ 1,677,900
<u>Expenditures and Other Uses:</u>			
Transfer to Capital Projects Fund	<u>\$ 750,000</u>	<u>\$ -</u>	<u>\$ 750,000</u>
Total Expenditures and Other Uses	\$ 750,000	\$ -	\$ 750,000
Estimated Ending Fund Balance			\$ 927,900

Note: FY 2011-12 and 2012-13 columns are shown for informational purposes only.

POST EMPLOYMENT BENEFITS FUND

	<u>FY 2011-12 ACTUAL</u>	<u>FY 2012-13 BUDGET</u>	<u>FY 2013-14 BUDGET</u>
Estimated Beginning Fund Balance:			\$ 706,000
<u>Revenues:</u>			
Transfer from General Fund	\$ 646,210	\$ 647,870	\$ 158,940
Transfer from Water & Sewer Fund	60,000	60,000	6,355
Transfer from Emergency Communication District	21,255	21,255	2,250
Transfer From RHS Trust	-	100,000	-
Interest Earnings	5,191	2,000	1,000
Total Revenues	\$ 732,656	\$ 831,125	\$ 168,545
Total Funds Available			\$ 874,545
<u>Expenditures and Other Uses:</u>			
Post Retirement Benefits and Expenses	\$ 645,290	\$ 747,575	\$ -
Total Expenditures and Other Uses	\$ 645,290	\$ 747,575	\$ -
Estimated Ending Fund Balance			\$ 874,545

Note: FY 2011-12 and 2012-13 columns are shown for informational purposes only.

FUEL FUND

	<u>FY 2011-12 ACTUAL</u>	<u>FY 2012-13 BUDGET</u>	<u>FY 2013-14 BUDGET</u>
Estimated Beginning Fund Balance:			\$ 197,400
<u>Revenues and Other Sources:</u>			
Transfer from General Fund	\$ 326,150	\$ 459,300	\$ 467,000
Transfer from Water and Sewer Fund	44,491	60,000	66,000
Interest Earnings	2,042	1,000	400
Total Revenues	\$ 372,683	\$ 520,300	\$ 533,400
Total Funds Available			\$ 730,800
<u>Expenditures:</u>			
Gasoline and Diesel Fuel	\$ 444,554	\$ 523,000	\$ 530,000
Total Expenditures	\$ 444,554	\$ 523,000	\$ 530,000
Estimated Ending Fund Balance			\$ 200,800

Note: FY 2011-12 and 2012-13 columns are shown for informational purposes only.

INSURANCE FUND

	<u>FY 2011-12 ACTUAL</u>	<u>FY 2012-13 BUDGET</u>	<u>FY 2013-14 BUDGET</u>
Estimated Beginning Fund Balance:			\$ 1,744,220
<u>Revenues and Other Sources:</u>			
Other Financing Sources - Health Insurance	\$ 2,173,621	\$ 2,323,700	\$ 2,456,200
Other Financing Sources - Workers Compensation	150,000	326,145	326,145
Interest Earnings	6,506	6,000	4,000
Total Revenues	\$ 2,330,127	\$ 2,655,845	\$ 2,786,345
Total Funds Available			\$ 4,530,565
<u>Expenditures:</u>			
Medical Claims	\$ 1,027,182	\$ 1,195,400	\$ 1,250,000
HRA Claims	359,816	412,500	415,000
Health/Life Insurance	370,787	432,900	475,000
Other Professional Services	34,280	100,000	105,000
Transitional Reinsurance Program Tax	-	-	17,000
Workers Compensation	-	300,000	300,000
Total Expenditures	\$ 1,792,065	\$ 2,440,800	\$ 2,562,000
Estimated Ending Fund Balance			\$ 1,968,565

Note: FY 2011-12 and 2012-13 columns are shown for informational purposes only.

DEBT SERVICE FUND

	<u>FY 2011-12 ACTUAL</u>	<u>FY 2012-13 BUDGET</u>	<u>FY 2013-14 BUDGET</u>
Estimated Beginning Fund Balance			\$ 3,708,400
<u>Revenues:</u>			
Transfer from General Fund	\$ 3,150,000	\$ 3,250,000	\$ 3,350,000
Bond Refunding Proceeds/Premium	11,060,201		
Interest Earnings	<u>32,461</u>	<u>18,500</u>	<u>9,500</u>
Total Revenues and Other Sources	\$ 14,242,662	\$ 3,268,500	\$ 3,359,500
Total Funds Available			\$ 7,067,900
Debt Service Expenditures (Includes Refunding)	<u>\$ 14,391,943</u>	<u>\$ 3,357,925</u>	<u>\$ 3,403,395</u>
Estimated Ending Fund Balance			\$ 3,664,505

Note: FY 2011-12 and 2012-13 columns are shown for informational purposes only.

CAPITAL PROJECTS FUND

	FY 2011-12 ACTUAL	FY 2012-13 BUDGET*	FY 2013-14 BUDGET*
<u>Revenues And Other Sources:</u>			
Transfer from Public Works Projects Fund	\$ -	\$ 1,000,000	\$ 1,400,000
Federal, State and Private Sources	734,578	2,520,000	2,760,000
Transfer from General Fund	1,682,436	600,000	300,000
Transfer from Adequate Facilities Tax Fund	750,000	-	750,000
Bond Proceeds	4,845,000	-	4,900,000
Interest Earnings	61,930	50,000	20,000
Other Financing Sources	158,344	-	-
Total Revenues and Other Sources	\$ 8,232,288	\$ 4,170,000	\$ 10,130,000
Transportation	\$ 1,541,085	\$ 6,235,000	\$ 6,195,000
Parks and Recreation	6,324,171	3,822,000	5,630,000
General Facilities	511,171	20,000	330,000
Technology	395,358	680,000	500,000
Storm Drainage	93,308	50,000	70,000
Transfers	25,000	130,000	-
Other Financing Uses	-	-	85,000
Total Project Appropriations and Other Uses	\$ 8,890,093	\$ 10,937,000	\$ 12,810,000

* Project appropriations shown are amounts estimated to remain for outstanding or committed projects or project phases. Balances remaining at the end of any fiscal year may carry over to subsequent years.

Note: FY 2011-12 and 2012-13 columns are shown for informational purposes only.

SECTION 2. That pursuant to the requirements of TCA 7-86-120, the amounts hereinafter set out constitute the estimated revenues and the budgeted expenditures for the City of Brentwood, Tennessee Emergency Communications District for the fiscal year beginning July 1, 2013 and ending June 30, 2014, to wit:

EMERGENCY COMMUNICATIONS DISTRICT

	<u>FY 2011-12 ACTUAL</u>	<u>FY 2012-13 BUDGET</u>	<u>FY 2013-14 BUDGET</u>
Estimated Beginning Net Assets			\$ 1,860,150
<u>Revenues:</u>			
911 Revenues	\$ 856,667	\$ 662,000	\$ 640,000
Contribution from City of Brentwood			
- General Fund	418,700	418,700	418,700
ECD/PSAP Equipment Reimbursement Program -			
TECB	-	-	-
TECB Operational Funding	207,912	219,155	221,400
GIS Maintenance Grant - TECB	-	-	-
Interest Earnings	7,110	5,000	3,000
Total Revenues	\$ 1,490,389	\$ 1,304,855	\$ 1,283,100
Total Funds Available			\$ 3,143,250
<u>Expenditures and Other Uses:</u>			
Personnel Services	\$ 840,820	\$ 875,440	\$ 846,810
Operating Services	189,817	255,900	248,995
Depreciation Expense	138,220	170,000	175,000
Total Expenditures	\$ 1,168,857	\$ 1,301,340	\$ 1,270,805
Estimated Ending Net Assets			\$ 1,872,445

Note: FY 2011-12 and 2012-13 columns are shown for informational purposes only.

SECTION 3. That total actual expenditures for the funds shown in Section 1 and 2 herein shall not exceed total appropriations for said funds, except as may be provided by ordinance to amend the budget.

SECTION 4. That the following amounts in the Water and Sewer Fund are projected operating revenues and expenses for the fiscal year beginning July 1, 2013 and ending June 30, 2014 and are provided for informational purposes.

Operating Revenues	\$	16,403,575
Operating Expenses	\$	16,153,910

SECTION 5. That the following amounts in the Municipal Center Fund are projected operating revenues and expenses for the fiscal year beginning July 1, 2013 and ending June 30, 2014 and are provided for informational purposes.

Operating Revenues	\$	729,850
Operating Expenses	\$	719,100

SECTION 6. That the City maintains certain Funds Held in Trust (FHIT) accounts for the use of special program funding for which no expenditure appropriation is required. Expenditures from FHIT accounts are approved by authorized personnel as funds are available.

SECTION 7. That a detailed line item financial plan to support the budget as set forth herein shall be provided to the Board of Commissioners and to the various departments of the City, which financial plan shall be used as guidance and generally followed in incurring expenditures and obligations on behalf of the City.

SECTION 8. That this ordinance shall take effect from and after its final passage, or fifteen days after its first passage, whichever occurs later, the general welfare of the City of Brentwood, Williamson County, Tennessee, requiring it.

PASSED:	1st reading	<u>5/28/2013</u>	PLANNING COMMISSION	<u>n/a</u>
	2nd reading	<u>6/25/2013</u>	NOTICE OF PASSAGE	
			Notice published in:	<u>n/a</u>
			Date of publication:	<u></u>
PUBLIC HEARING				
	Notice published in:	<u>Williamson A.M.</u>		
	Date of publication:	<u>5/17/2013</u>		
	Date of hearing:	<u>5/28/13;6/10/13;6/25/13</u>	EFFECTIVE DATE	<u>6/25/2013</u>

Betsy S. Crossley
MAYOR Betsy S. Crossley

Deborah Hedgepath
RECORDER Deborah Hedgepath

Approved as to form:

Roger A. Horner
CITY ATTORNEY Roger A. Horner

ORDINANCE 2013-04

**AN ORDINANCE OF THE CITY OF BRENTWOOD, TENNESSEE TO ESTABLISH
THE TAX LEVY FOR THE FISCAL YEAR BEGINNING JULY 1, 2013 AND ENDING
JUNE 30, 2014**

BE IT ORDAINED BY THE CITY OF BRENTWOOD, TENNESSEE, AS FOLLOWS:

SECTION 1. That the tax levy for the City of Brentwood, Tennessee for the fiscal year beginning July 1, 2013 and ending June 30, 2014, on each \$100.00 of assessed value of all property (real, personal, public utility, merchants ad valorem, and mixed) within the City of Brentwood, Tennessee, shall be the sum of Forty-Four cents (\$0.44), prorated and distributed in accordance with the Budget Ordinance for the same period, same being Ordinance 2013-04.

SECTION 2. That this ordinance shall take effect from and after its final passage, or fifteen days after its first passage, whichever occurs later, the general welfare of the City of Brentwood, Williamson County, Tennessee, requiring it.

PASSED:	1st reading	<u>5/28/2013</u>	PLANNING COMMISSION	<u>n/a</u>
	2nd reading	<u>6/25/2013</u>	NOTICE OF PASSAGE	
			Notice published in:	<u>n/a</u>
			Date of publication:	<u></u>
PUBLIC HEARING				
	Notice published in:	<u>Williamson A.M.</u>		
	Date of publication:	<u>5/17/2013</u>		
	Date of hearing:	<u>5/28/13;6/10/13;6/25/13</u>	EFFECTIVE DATE	<u>6/25/2013</u>

Betsy S. Crossley
MAYOR Betsy S. Crossley

Deborah Hedgepath
RECORDER Deborah Hedgepath

Approved as to form:

Roger A. Horner
CITY ATTORNEY Roger A. Horner

PERSONNEL

Personnel Schedule
Summary - Full-Time Positions
City of Brentwood, Tennessee

<u>Activity</u>	<u>Actual FY 2011</u>	<u>Budget FY 2012</u>	<u>Budget FY 2013</u>	<u>Budget FY 2014</u>
City Manager's Office	2	2	2	2
Finance Department	8	7	7	7
City Recorder	1	1	1	1
Legal Services	1	1	1	1
Technology	4	4.5	4.5	4.5
Geographic Information Systems	3	3	3	3
Human Resources	3	3	3	3
Community Relations	1	1	1	2
Planning	3	3	3	3
Codes Enforcement	8	8	8	8
Police Department	59.5	59.5	59.5	63
Fire Department	62	62	62	62
Public Works Department	19	19	19	19
Traffic Signalization	1	1	2	2
Service Center	2	2	2	2
Engineering Services	4	4	4	4
Parks and Recreation Department	13	14	14	14
Public Library	<u>12</u>	<u>12</u>	<u>12</u>	<u>12</u>
TOTAL - GENERAL FUND	206.5	207	208	212.5
Emergency Communications District	11.5	12	12	11.5
Water and Sewer Fund	<u>26</u>	<u>26</u>	<u>26</u>	<u>26</u>
TOTAL - ALL FUNDS	<u>244</u>	<u>245</u>	<u>246</u>	<u>250</u>

City of Brentwood, Tennessee
Personnel Schedule
Full-Time Positions

		<u>Actual</u> <u>FY 2011</u>	<u>Actual</u> <u>FY 2012</u>	<u>Budget</u> <u>FY 2013</u>	<u>Budget</u> <u>FY 2014</u>
41320	City Manager's Office				
	City Manager	1	1	1	1
	Assistant City Manager	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
	Total	2	2	2	2
41500	Finance				
	Finance Director	1	1	1	1
	City Treasurer	1	1	1	1
	Accountant	1	1	1	1
	Accounting Clerk I & II	3	2	2	2
	Administrative Secretary	1	1	1	1
	Receptionist/Secretary	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
	Total	8	7	7	7
41510	City Recorder				
	City Recorder	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
		1	1	1	1
41520	Legal Services				
	City Attorney	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
	Total	1	1	1	1
41640	Technology				
	Technology Director	1	1	1	1
	Network Analyst	0	1	0	0
	Network Administrator	0	0	1	1
	Computer/Network Technician	<u>3</u>	<u>2.5</u>	<u>2.5</u>	<u>2.5</u>
	Total	4	4.5	4.5	4.5
41645	Geographic Information Systems				
	GIS Coordinator	1	1	1	1
	GIS Specialist I & II	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>
	Total	3	3	3	3
41650	Human Resources				
	Human Resources Director	1	1	1	1
	HR/Payroll Specialist	1	1	1	1
	Human Resources Technician	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
	Total	3	3	3	3
41680	Community Relations				
	Community Relations Director	1	1	1	1
	Community Relations Specialist	0	0	<u>0</u>	<u>1</u>
	Total	1	1	1	2

City of Brentwood, Tennessee
Personnel Schedule
Full-Time Positions

		<u><i>Actual</i></u> <u><i>FY 2011</i></u>	<u><i>Actual</i></u> <u><i>FY 2012</i></u>	<u><i>Budget</i></u> <u><i>FY 2013</i></u>	<u><i>Budget</i></u> <u><i>FY 2014</i></u>
41700	Planning				
	Planning and Codes Director	1	1	1	1
	Senior City Planner	0	0	0	0
	City Planner	1	2	2	2
	Planner I & II	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Total	3	3	3	3
41710	Codes Enforcement				
	Chief Building Official	1	1	1	1
	Codes Enforcement Officer I & II	5	5	5	5
	Municipal Codes Officer I & II	1	1	1	1
	Administrative Secretary	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
	Total	8	8	8	8
42100	Police Department				
	Police Chief	1	1	1	1
	Assistant Police Chief	1	1	1	1
	Captain	3	3	3	3
	ECD Supervisor	0	0	0	1
	Lieutenant	6.5	6.5	6.5	7
	Detective	4	4	5	5
	Sergeant	3	4	4	4
	Police Officer I & II	37	36	35	37
	Vehicle Services Technician I & II	1	1	1	1
	Records Clerk I & II	2	2	2	2
	Administrative Secretary	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
	Total	59.5	59.5	59.5	63
42200	Fire Department				
	Fire Chief	1	1	1	1
	Assitant Fire Chief	1	1	1	1
	Fire Training Officer	1	1	1	1
	Fire Marshal	1	1	1	1
	Captain	3	3	3	3
	Lieutenant	12	12	12	12
	Firefighter & Fire Engineer/Driver	42	42	42	42
	Administrative Secretary	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
	Total	62	62	62	62
43120	Public Works Department				
	Public Works Director	1	1	1	1
	Operations Superintendent	1	1	1	1
	Equipment Operator I, II & III	8	8	8	8
	Maintenance Worker I & II	<u>9</u>	<u>9</u>	<u>9</u>	<u>9</u>
	Total	19	19	19	19

City of Brentwood, Tennessee
Personnel Schedule
Full-Time Positions

		<u>Actual</u> <u>FY 2011</u>	<u>Actual</u> <u>FY 2012</u>	<u>Budget</u> <u>FY 2013</u>	<u>Budget</u> <u>FY 2014</u>
43165	Traffic Signalization				
	Traffic Operations Coordinator	<u>1</u>	<u>1</u>	1	1
	Equipment Operator	<u>0</u>	<u>0</u>	<u>1</u>	<u>1</u>
	Total	1	1	2	2
43170	Service Center				
	Administrative Secretary	1	1	1	1
	Receptionist/Secretary	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
	Total	2	2	2	2
43800	Engineering Services				
	Service Center Director	0	0	1	1
	Engineering Director	1	1	0	0
	City Engineer	2	2	1	1
	Engineer	0	0	1	1
	Engineering Technician I & II	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
	Total	4	4	4	4
44400	Parks and Recreation Department				
	Parks and Recreation Director	1	1	1	1
	Parks Maintenance Supervisor	1	1	1	1
	Recreation Services Coordinator	1	1	1	1
	Grounds Specialist I & II	3	3	3	3
	Maintenance Worker I & II	<u>7</u>	<u>8</u>	<u>8</u>	<u>8</u>
	Total	13	14	14	14
44800	Public Library				
	Library Director	1	1	1	1
	Library Services Supervisor	0	1	1	1
	Librarian I and II	5	3	3	3
	Circulation Supervisor	0	1	1	1
	Administrative Secretary	1	1	1	1
	Library Technician I, II & III	<u>5</u>	<u>5</u>	<u>5</u>	<u>5</u>
	Total	12	12	12	12
GENERAL FUND					
	Total No. of Full-Time Positions	206.5	207	208	212.5

City of Brentwood, Tennessee
Personnel Schedule
Full-Time Positions

		<i><u>Actual</u></i> <i><u>FY 2011</u></i>	<i><u>Actual</u></i> <i><u>FY 2012</u></i>	<i><u>Budget</u></i> <i><u>FY 2013</u></i>	<i><u>Budget</u></i> <i><u>FY 2014</u></i>
42110	Emergency Communications District				
	Lieutenant (Police)	0.5	0.5	0.5	0.0
	Computer/Network Technician	0	0.5	0.5	0.5
	Public Safety Dispatcher I & II	<u>11</u>	<u>11</u>	<u>11</u>	<u>11</u>
	Total	11.5	12	12	11.5
 52310	 Water and Sewer Fund				
	Water and Sewer Director	1	1	1	1
	Assistant Water & Sewer Director	1	1	1	1
	Operations Superintendent	2	2	2	1
	Utility Compliance Supervisor	0	0	0	1
	Chief Utility Inspector	1	1	1	1
	Utility Inspector I & II	1	1	1	1
	Equipment Operator I, II & III	3	3	3	3
	Cross Connection Coordinator	1	1	1	1
	Sewer Rehabilitation Technician	1	1	1	1
	Utility Service Technician	3	3	3	3
	Utility Billing Specialist	0	0	1	1
	Maintenance Worker I & II	10	10	10	10
	Accounting Clerk I & II	<u>2</u>	<u>2</u>	<u>1</u>	<u>1</u>
	Total	26	26	26	26
	 ALL FUNDS				
	Total No. of Full-Time Positions	<u>244</u>	<u>245</u>	<u>246</u>	<u>250</u>

Note: The City of Brentwood also uses temporary part-time employees to meet its service needs. Most serve in the Public Library or as seasonal employees in the Parks and Recreation

RESOLUTION 2013-45

A RESOLUTION TO AMEND THE SYSTEM OF CLASSIFICATIONS AND SALARY RANGES FOR THE EMPLOYEES OF THE CITY OF BRENTWOOD, ALL IN ACCORDANCE WITH THE POSITION CLASSIFICATION GROUPINGS AND SALARY RANGES FOR THE 2013-2014 FISCAL YEAR AS SHOWN ON THE PLAN ATTACHED HERETO AND MADE A PART OF THIS RESOLUTION BY REFERENCE

WHEREAS, pursuant to sections 2-102 and 2-103 of the Brentwood Municipal Code, a revised system of classifications and salary ranges for the employees of the City of Brentwood has been submitted to the Board of Commissioners for its approval; and

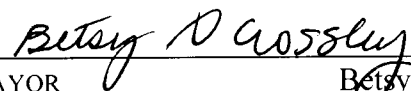
WHEREAS, said system provides for a uniform and equitable rate of pay for each class of positions based on requisite qualifications, pay for comparable work in public and private employment, cost of living data and the financial policies of the City; and

WHEREAS, it is appropriate that said system should be approved.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY OF BRENTWOOD, TENNESSEE, AS FOLLOWS:

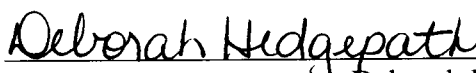
SECTION 1. That the system of classifications and salary ranges for the employees of the City of Brentwood is hereby amended, all in accordance with the position classification groupings and salary ranges for the 2013-2014 fiscal year as shown on the plan attached hereto as Attachment A and made a part of this resolution by reference.


SECTION 2. That this resolution shall take effect from and after its passage, the general welfare of the City of Brentwood, Williamson County, Tennessee requiring it.


MAYOR Betsy S. Crossley

ADOPTED: 6/25/2013

Approved as to form:


RECORDER Deborah Hedgepath


CITY ATTORNEY Roger A. Horner

Classification and Pay Plan
Fiscal Year 2014
City of Brentwood, Tennessee

<u>Pay Range (non-exempt/exempt)</u>	<u>Minimum</u>	<u>Mid-point</u>	<u>Maximum</u>
Group A (ne)	\$21,299.20	\$26,624.00	\$31,948.80
Library Technician I			
Parks Worker (PT)			
Group B (ne)	\$23,857.60	\$29,827.20	\$35,776.00
Maintenance Worker			
Receptionist/Secretary			
Group C (ne)	\$26,728.00	\$33,404.80	\$40,081.60
Equipment Operator I			
Library Technician II			
Senior Maintenance Worker			
Utility Service Technician			
Group D (ne)	\$29,931.20	\$37,398.40	\$44,886.40
Accounting Clerk I			
Administrative Secretary			
Equipment Operator II			
Grounds Specialist I			
Human Resources Technician			
Library Technician III			
Municipal Codes Officer I			
Police Records Clerk I			
Public Safety Dispatcher I			
Vehicle Services Technician I			
Group E - PS (ne)	\$35,193.60	\$41,849.60	\$48,505.60
Firefighter			
Police Officer I			

(ne) = position is non-exempt from overtime regulations of the U.S. Fair Labor Standards Act
(e) = position is exempt from overtime regulations of the U.S. Fair Labor Standards Act

Classification and Pay Plan
Fiscal Year 2014
City of Brentwood, Tennessee

<u>Pay Range (non-exempt/exempt)</u>	<u>Minimum</u>	<u>Mid-point</u>	<u>Maximum</u>
Group E (ne)	\$33,508.80	\$41,891.20	\$50,273.60
Accounting Clerk II			
Circulation Supervisor			
Cross Connection Control Technician			
Equipment Operator III			
Grounds Specialist II			
Librarian I			
Municipal Codes Officer II			
Police Records Clerk II			
Public Safety Dispatcher II			
Sewer Rehabilitation Technician			
Utility Inspector I			
Vehicle Services Technician II			
Group F - PS (ne)	\$37,544.00	\$45,926.40	\$54,329.60
Fire Engineer/Driver			
Police Officer II			
Group F (ne)	\$37,544.00	\$46,924.80	\$56,305.60
Codes Enforcement Officer I			
Engineering Technician I			
GIS Specialist I			
HR/Payroll Specialist			
Librarian II			
Planner I			
Utility Billing Specialist			
Utility Inspector II			
Group G - PS (ne)	\$42,036.80	\$51,438.40	\$60,860.80
Fire Lieutenant			
Police Sergeant			
Police Detective			
Group G (ne)	\$42,036.80	\$52,540.80	\$63,065.60
City Recorder			
Codes Enforcement Officer II			
Community Relation Specialist			
Engineering Technician II			
GIS Specialist II			
Library Services Supervisor			
Planner II			
Recreation Services Coordinator			
Utility Compliance Supervisor			

(ne) = position is non-exempt from overtime regulations of the U.S. Fair Labor Standards Act

(e) = position is exempt from overtime regulations of the U.S. Fair Labor Standards Act

Classification and Pay Plan
Fiscal Year 2014
City of Brentwood, Tennessee

<u>Pay Range (non-exempt/exempt)</u>	<u>Minimum</u>	<u>Mid-point</u>	<u>Maximum</u>
Group H - PS (ne)	\$47,091.20	\$57,616.00	\$68,161.60
Police Lieutenant			
Group H (ne)	\$47,091.20	\$58,864.00	\$70,636.80
Accountant			
Chief Utility Inspector			
City Planner			
Computer/Network Technician			
Engineer			
GIS Coordinator			
Parks Maintenance Supervisor			
Traffic Operations Coordinator			
 Group I - PS (e)	 \$52,728.00	 \$64,542.40	 \$76,336.00
Fire Captain (ne)			
Fire Training Officer			
Fire Marshal			
Police Captain			
Group I (e)	\$52,728.00	\$65,915.20	\$79,102.40
Chief Building Official			
ECD Supervisor			
Network Administrator			
Senior City Planner			
City Treasurer			
Community Relations Director			
Operations Superintendent			
 Group J - PS (e)	 \$59,072.00	 \$72,280.00	 \$85,488.00
None			
Group J (e)	\$59,072.00	\$73,840.00	\$88,587.20
None			
 Group K - PS (e)	 \$66,144.00	 \$80,953.60	 \$95,763.20
Asst. Police Chief			
Asst. Fire Chief			
Group K (e)	\$66,144.00	\$82,680.00	\$99,236.80
Assistant Water Services Director			
City Engineer			
Human Resources Director			
Library Director			
Parks and Recreation Director			
Planning and Codes Director			

(ne) = position is non-exempt from overtime regulations of the U.S. Fair Labor Standards Act

(e) = position is exempt from overtime regulations of the U.S. Fair Labor Standards Act

Classification and Pay Plan
Fiscal Year 2014
City of Brentwood, Tennessee

<u>Pay Range (non-exempt/exempt)</u>	<u>Minimum</u>	<u>Mid-point</u>	<u>Maximum</u>
Group L (e) Finance Director Public Works Director Technology Director Water Services Director	\$74,089.60	\$92,622.40	\$111,134.40
Group M - PS (e) Fire Chief Police Chief	\$82,971.20	\$101,545.60	\$120,120.00
Group M (e) Service Center Director	\$82,971.20	\$103,729.60	\$124,467.20
Group N (e) Assistant City Manager City Attorney	\$92,934.40	\$116,168.00	\$139,401.60
Group O (e) City Manager	Annual Salary to be established by the Board of Commissioners each July 1		
Group P (ne) Intern	\$9.00	\$11.00	\$13.00

(ne) = position is non-exempt from overtime regulations of the U.S. Fair Labor Standards Act
(e) = position is exempt from overtime regulations of the U.S. Fair Labor Standards Act

STATISTICAL INFORMATION

CITY OF BRENTWOOD, TENNESSEE

STATISTICAL DATA

Date of incorporation	May 13, 1969
Population (2010 census)	37,060
Form of government	Uniform City Manager – Commission
Registered voters (as of April 2012)	28,600
Total assessed value in City – (Tax Year 2012)	\$2,465,182,927
Area of City in square miles	42 square miles

Roads and Streets

Asphalt pavement (100.00%)	461 miles
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City Employees (Full Time)

City Manager's Office	2.0
Water and Sewer	26.0
Public Works & Engineering	27.0
Administration	21.5
Police (includes ECD employees)	74.5
Planning and Codes	11.0
Parks and Recreation	14.0
Library	12.0
Fire	<u>62.0</u>
Total City Employees (FY 2013)	<u>250.0</u>

Fire Protection

ISO classification	4
Number of stations	4
Number of sworn personnel	62
Number of pumpers, tankers and ladder trucks	10
Other vehicles	13
Number of fire hydrants	2,375

Police Protection

Number of stations	1
Number of sworn personnel	58
Number of vehicles - all radio equipped cars	67

CITY OF BRENTWOOD, TENNESSEE

STATISTICAL DATA

Building Permits

<u>Fiscal Year</u>	<u>Number of Permits</u>	<u>Valuation</u>
2012	979	\$144,197,917
2011	968	\$110,067,657
2010	909	\$74,162,942
2009	795	\$91,382,145
2008	1,160	\$145,534,176
2007	1,410	\$198,598,659
2006	1,367	\$267,303,699
2005	1,337	\$171,611,170
2004	1,807	\$207,440,808
2003	1,706	\$156,671,593
2002	1,171	\$138,447,770
2001	717	\$229,609,720
2000	748	\$110,790,854
1999	709	\$106,468,561
1998	775	\$130,527,832
1997	814	\$154,367,765
1996	802	\$ 79,484,125
1995	788	\$ 87,781,633
1994	801	\$ 89,520,154
1993	638	\$ 67,371,559

Education

Operated by the Williamson County Schools and either located in the City Limits of Brentwood or outside the City limits if the enrollment is at least 25% Brentwood residents.

<u>School</u>	<u>Number Of Students</u>
Crockett Elementary School (K-5)	710
Edmondson Elementary School (K-5)	748
Kenrose Elementary School (K-5)	825
Lipscomb Elementary School (K-5)	827
Scales Elementary School (K-5)	648
Brentwood Middle School (6-8)	1,232
Brentwood High School (9-12)	1,672
Woodland Middle School (6-8)	853
Ravenwood High School (9-12)	1,944
Sunset Elementary School (K-5)	748
Sunset Middle School (6-8)	<u>850</u>
Total Students	<u>11,057</u>
Other Educational Facilities:	
Brentwood Academy (6-12, private)	<u>780</u>

An Adult Education Program is operated by the Williamson County Board of Education and Columbia State Community College.

CITY OF BRENTWOOD, TENNESSEE

STATISTICAL DATA

Public Library

Brentwood Library

171,942 volumes

Utilities

Electric – Middle Tennessee Electric Membership Corporation and Nashville Electric Service

Gas – Piedmont Natural Gas Co. and Atmos Energy

Water – City owned distribution system (statements and statistics are included); portions of the City are served by Harpeth Valley Utilities District, Mallory Valley Utility District, and Nolensville Utility District. Water purchased from Harpeth Valley Utilities Service and Metro Nashville Water Services.

Sewer – City owned collection system (statements and statistics are included); portions of the City are served by Metro Nashville Water Services. Wastewater treatment provided by Metro Nashville Water Services.

Telephone – AT&T; United Telephone, Comcast

Railroad – CSX Transportation (freight only)

Airport – Nashville International Airport (located 15 miles from Brentwood)

Religious Institutions

Brenthaven Cumberland Presbyterian

Brentwood Baptist Church (Baptist Deaf Church)

Brentwood Church of Christ

Brentwood First Presbyterian Church

Brentwood United Methodist Church

Calvary Chapel Brentwood

Church of the Good Shepard

Concord Road Church of Christ

Concord Community Church of the Nazarene

East Brentwood Presbyterian Church

Family Community Church

Fellowship Bible Church

Grace Community Church

Holy Family Catholic Church

Johnson's Chapel United Methodist Church

Liberty United Methodist Church

New Hope Community Church

Otter Creek Church of Christ

Owens Chapel Church of Christ

Remnant Fellowship Church

The Community Church

Recreational Facilities – City owned and operated

Concord Park – over 40-acre park. Paved walking/biking paths wind through this park which is the site of the Brentwood library.

Crockett Park – over 164-acre park. Trails, playground, multipurpose athletic fields, 3 lighted baseball fields, amphitheater, tennis court complex, disc golf course and a historic area which includes the Cool Springs House.

Deerwood Arboretum – 27-acre nature park, including trails and ponds devoted to preserving the natural beauty of the area, which includes a covered outdoor classroom, restrooms and observation deck and small amphitheater.

Granny White Park – 32-acre park. Eight tenths mile jogging trail, family and group picnic pavilions, tennis courts, playground, baseball/softball fields, sand volleyball courts.

Greenways – Moores Lane, Moores Lane East, Split Log, Maryland Way Greenway, Raintree Parkway and Wilson Pike Greenways covering over 75 acres.

Marcella Vivrette Smith Park – future 320+ acre park, including historic Ravenswood House.

Maryland Way Park – 7-acre park. Located in Maryland Farms, including three tenths mile jogging and fitness trail.

Primm Park – 31 acre park. Historic Boiling Spring Academy and a prehistoric Native American mound.

Owl Creek Park – 21+ acre park. Located on Concord Road in front of Chestnut Springs and Bridgeton Park subdivisions. Park includes picnic shelters, playground, basketball courts and walking paths.

River Park – 46-acre park. Playground, basketball court, pavilion. Bordering the soccer fields at the YMCA and bikeway/walking path along the Little Harpeth River connecting with Crockett Park

Tower Park – 47-acre park. Paved walking/biking trails, multi-purpose fields and natural open spaces adjacent to the new indoor sports complex owned and operated by Williamson County.

Margaret Hayes Powell Park – 24 acre passive park. One mile walking/biking trail. Located on Virginia Way east of Granny White.

CITY OF BRENTWOOD, TENNESSEE

STATISTICAL DATA

Other Recreational Facilities

Baseball/Softball

Brentwood Civitan Park – six lighted fields
Brentwood High School – one lighted field
Brentwood Academy – one lighted field

Ravenwood High School – one lighted field
Woodland Middle School

Biking/In-line Skating

Bikeway System
Brentwood Family YMCA
Concord Park
Crockett Park

Owl Creek Park
River Park
Tower Park

Disc Golf

Crockett Park

Golf Courses (members only)

Brentwood Country Club
Governors Club

Nashville Golf and Athletic Club

Skating

Brentwood Skate Center

YMCA Skate Park

Soccer/Football

Brentwood Academy
Brentwood Family YMCA
Brentwood High School
Crockett Park

Granny White Park
Indoor Arena at Crockett Park
Ravenwood High School

Swim and Tennis Clubs (members only)

Brentwood Family YMCA
Wildwood Club

Williamson County Recreation Center
YMCA at Maryland Farms

Health Services

Williamson Medical Center - 185 beds (located in
Franklin, Tennessee)

Williamson County Health Department (located in
Franklin, Tennessee)

Three Animal Clinics

Numerous Physicians and Health Care Specialists Offices

Major Employers

Products/Services

Number of Employees

Comdata Corporation	Financial Services	890
Tractor Supply	Retail Headquarters	664
AT&T	Communications	500
DaVita	Healthcare	455
Brookdale Senior Living	Healthcare	450
Life Point Hospitals	Healthcare	415
Lattimore Black Morgan & Cain	Financial Services	370
The Lampo Group	Broadcasting; Publishing	340
City of Brentwood		250

CITY OF BRENTWOOD, TENNESSEE

STATISTICAL DATA

Utility Service

	<u>Consumers</u>	<u>Revenues</u>
Water	8,762	\$7,433,362
Sewer	10,423	\$6,256,794

Water Rates

Residential, institutional, retail, and certain other commercial customers:

	<u>Inside</u>	<u>Outside</u>
First 2,000 gallons	\$11.62	\$12.23 (minimum bill)
Next 8,000 gallons	\$ 4.07	\$ 4.28 per 1,000 gallons
Thereafter	\$ 4.65	\$ 4.89 per 1,000 gallons
Water surcharge for all Brentwood water customers	\$ 0.65	\$ 0.65 per 1,000 gallons

Commercial office customers:

Gallons equivalent to total square footage of building space

Minimum bill varies per industry – approximately \$.005814 per square foot

Usage exceeding one gallon of water per square foot up to 10,000 gallons total usage

Thereafter

\$4.07 per 1,000 gallons
\$4.65 per 1,000 gallons

Sewer Rates

Residential, institutional, retail, and certain other commercial customers:

	<u>Inside</u>	<u>Outside</u>
First 2,000 gallons	\$14.53	\$ 15.29 (minimum bill)
Next 8,000 gallons	\$ 5.09	\$ 5.35 per 1,000 gallons
Thereafter	\$ 5.81	\$ 6.11 per 1,000 gallons
Wastewater surcharge for all Brentwood sewer customers	\$ 1.04	\$ 1.04 per 1,000 gallons

Commercial office customers:

Gallons equivalent to total square footage of building space

Minimum bill varies per industry - approximately \$.009084 per square foot

Usage exceeding one gallon of water per square foot up to 10,000 gallons total usage

Thereafter

\$6.36 per 1,000 gallons
\$7.26 per 1,000 gallons

Tap Fees(1)

Water (2) – residential	\$5,000
- commercial	\$7,000 (minimum) - \$7,000 per inch
Sewer - residential – existing	\$5,000
- residential – new	\$5,000
- commercial	Varies

(1) Fees are twice the amounts above for out-of-city customers.

(2) Does not include charges for labor and materials applicable to certain customers.

Water Distribution System

Water lines	207.4 miles
Number of fire hydrants	2,400
Storage capacity in gallons	14,020,000
Percent of water loss	17.84% not adjusted

Sewer Collection System

Sanitary sewer mains	275.54 miles
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CITY OF BRENTWOOD, TENNESSEE

INSURANCE COVERAGE, SALARIES AND FIDELITY BONDS

Insurance Coverage

<u>Insured Risks</u>	<u>Amount of Coverage</u>
Workers' compensation	\$1,000,000
General liability:	
Other than automobiles and trucks	\$300,000/\$700,000/\$100,000
Automobiles and trucks	\$300,000/\$700,000/\$100,000
Fire and extended coverage:	
Buildings	\$ 63,747,477
Equipment & Data Processing	\$ 5,536,025
Personal property	\$ 5,306,295
Fire Department liability:	
Automobiles	\$300,000/\$700,000/\$100,000
General	\$300,000/\$700,000/\$100,000
Property Coverage on Fire Trucks, Public Works Trucks and High-tech Sewer Trucks	Actual cash value
Excess liability - general and automobile	\$1,000,000
Public employees blanket bond	\$ 500,000
Errors and omissions	\$1,000,000
Public official bonds:	
City Manager	\$100,000
Surety bonds:	
City Manager	\$100,000
Finance Director	\$100,000
City Treasurer	\$100,000
Accounting Clerk	\$100,000

The insurance coverage described above pertains to all City activities (governmental and proprietary).

Salaries of Principal Elected Officials

Total Annual Compensation

Mayor	\$12,000
Vice Mayor and Board of Commissioners	\$11,400

GLOSSARY

GLOSSARY OF TERMS

Accrual Accounting	The basis of accounting in which revenues and expenditures are recorded at the time they are earned or incurred as opposed to the cash basis of accounting where the transfer of funds causes the recording of the transaction.
Activity	A specific and distinguishable unit of service or program performed, such as Codes Enforcement (#110-41710).
Adequate Facilities Tax Fund	A fund used to accumulate the Cities portion of the Williamson County Adequate Facilities tax. This is a \$1.00 per square foot of finished living space fee on new construction. Thirty percent of the collections must be distributed to the incorporated cities with a capital improvements program on a per capita basis based on the last federal or certified census.
Adopted Budget	The budget approved by the City Commission and enacted by the appropriations ordinance, on or before June 30 of each year.
Appropriation	Expenditures authorized by the City Commission that allow the City Manager and staff to incur obligations against governmental and enterprise funds and resources. Appropriations are usually for a fixed dollar amount for a particular fiscal year.
Appropriations Ordinance	The official action by the City Commission considered on two readings that, when approved, establishes the legal authority for City officials to expend funds within the fiscal year.
Appraised Value	The market value of real property determined by Williamson County Property Assessor based on review of comparable sales of similar type property. A reappraisal of all taxable property in the County occurs every 4-5 years.
Assessed Value	The constitutionally established value of personal and real property for use in levying the tax rate for real and personal property taxes. For residential property, the assessed value is 25% of the appraised value
Bond Rating Agency	A bond rating agency evaluates the financial soundness of the City and assigns a “rating” score prior to issuance of new bonds. The City currently receives ratings from two recognized bond rating agencies, Moody’s Investors Services and Standard and Poor’s.
Budget	A financial and operational plan for the City for a specific period (fiscal year) which includes, at minimum, estimates of anticipated revenues and projected expenses and information on department missions and workloads, non-routine work plans, personnel, etc.

GLOSSARY OF TERMS

Budget -Balanced	The anticipated revenues to be collected within a specific period (fiscal year) will equal or exceed the required expenses for the same period.
Budget Calendar	The schedule of important dates, meetings and deadlines required in the preparation, review and passage of the capital improvements program and annual operating budget.
Budget Documents	The written material and documents presented by the City Manager documents, including but not limited to the annual operating budget, the six-year Capital Improvements Program and Non-routine Work Plan, for the upcoming fiscal year which are used by the City Commission in the deliberation process leading to formal approval by ordinance or resolution.
Budget Message	The opening memo in the annual operating budget prepared by the City Manager which provides the City Commission and the public with a general summary of the key components and parameters used in formulating the overall recommendations and financial plan. The memo also highlights significant changes between the proposed budget and the current year budget.
Capital Projects	A physical improvement with an extended life such as a park, building, road, utility, etc that normally requires dedicated funding, professional design and construction services to complete. When completed, a capital improvement project provides a permanent addition to the City's fixed assets.
Capital Expenditures/Outlay	The purchase of equipment and machinery having a useful life of several years and of a significant value.
Capital Improvement Program	A systematic financial and management plan to carry out numerous capital projects and outlay purchases in major program areas over a six-year period. The plan is reviewed and updated annually.
Contractual Services	Services rendered to City activities by private companies and individuals outside City government. Examples include utilities, building, landscaping, and equipment maintenance, etc.
Debt Service	Payments made by the City toward retiring outstanding debt including principal, interest, and service payments based on a schedule for payment each fiscal year.
Debt Service Fund	A segregated fund used to accumulate resources needed to pay annually the principal and interest on general obligation debt incurred by the City of Brentwood. The majority of resources are provided by annual operating transfers from the General Fund.

GLOSSARY OF TERMS

Department	City activities of sufficient size and/or technical demand that require day to day oversight by a department head.
Disbursement	The payment of City funds for obligations incurred.
Emergency Communications District (ECD)	ECD was created in accordance with state law to account for all 911 fees paid to the Brentwood Emergency Communications District. The City Commission serves as the Board for the ECD and provides policy direction on programs and establishes the fee schedule to fund emergency communications services for the City.
Encumbrance	An accounting control under which commitments for the expenditure of money are recorded as they are incurred or obligated which typically occurs before actual payment is made. The use of encumbrances prevents overspending by providing greater certainty on how much money is really available for new expenditures.
Enterprise Fund	A form of accounting that is applied to government services which operate primarily from rates or fees charged to benefiting users based on the amount of use of the service. The accounting method recognizes income, expenses, depreciation, net income, etc., an approach typically used in the private sector. The City has three enterprise funds with the largest being the Water and Sewer Fund.
Equipment Replacement Fund	This fund provides for the systematic accumulation of funds for purchase of replacement trucks and equipment with a value above \$40,000, police vehicles and accessory equipment, and computer technology and similar technological items.
Estimated Revenue	For budget purposes, the amount of revenue projected for collection during a fiscal year.
Expenditures	The cost of goods and services received. Actual payment may not be required at a particular date for an item to be considered an expenditure.
FASB	Financial Accounting Standards Board. The official policy and procedural organization designated by the American Institute of Certified Public Accountants (AICPA) to establish accounting principles, for both profit and nonprofit entities, in the United States.
FHIT	Funds Held in Trust. Monies donated for a specific program, for example Library Gifts and Donations account and Historic Sites Donations. These monies are held by one party (the trustee) for the benefit of another (beneficiary).

GLOSSARY OF TERMS

Fiscal Year	A time frame designating the beginning and ending period for recording financial transactions. The City of Brentwood uses a fiscal year beginning July 1 through June 30.
Fund	A fiscal entity with a self-balancing set of accounts used to account for activities with common objectives. Commonly used government fund groups are: general fund, debt service fund, capital projects fund, enterprise fund, special revenue funds, internal service funds, and special assessment funds.
Fund Balance	The accumulated amount of excess revenues over expenditures in a particular fund at any point in time. A negative fund balance is the accumulated amount of excess expenditures over revenues.
GAAP	Generally Accepted Accounting Principles. The actual rules and procedures governing the accounting profession.
GASB	Governmental Accounting Standards Board. The official policy and procedural organization designated by the American Institute of Certified Public Accountants (AICPA) to establish accounting principles for state and local governments.
GFOA	Government Finance Officers Association. A group of worldwide professional government finance officers.
General Fund	The City's primary operating fund accounting for most all of the financial resources and obligations. The general fund revenues include property taxes, business taxes, sales taxes, building permits and, other miscellaneous revenues. The fund provides the resources for most City services including fire, police, public works, codes and planning, parks, and library.
General Obligation Bond	A municipal bond that is backed by pledging the full faith and credit or taxing power of the City to ensure proper payment of interest and principal obligations.
Governmental Fund	Funds generally used to account for tax-supported activities.
Grant	A contribution by the State or Federal government or other entity supporting a particular project.
Infrastructure	The basic physical systems of the City that are considered essential for enabling productivity in the economy. Examples include roads, bridges, water and wastewater systems.

GLOSSARY OF TERMS

Internal Service Funds	An accounting device used to accumulate and allocate costs internally among the City's various functions. The City uses internal service funds to account for the insurance and fuel costs.
Object Code	A detailed line item expenditure category, such as salaries (#81110), office supplies (#83100), or capital outlay (#89505).
Operating Budget	The expenditure plan for continuing on-going services, programs and activities. In most instances, operating expenditures are made in a single fiscal year. These expenditures include personnel services, contractual services, minor capital outlay, and debt service requirements.
Operating Transfers	Amounts transferred from one fund to another. Transfers are <u>not</u> expenditures. Transfers are to be appropriated for expenditures in the fund receiving the transfer.
Performance Measures	Specific measures of work performed as an objective of the various departments based upon quality and quantity of particular items.
Post Employment Benefits	Medical and vision benefits provided to retired employees.
Proprietary Funds	Funds that focus on the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. There are two different types of proprietary funds; enterprise funds and internal service funds.
Public Works Project Fees	A fee assessed on each new building or residence based on the traffic generation impact of the land use and location.
Retained Earnings	The total earnings of an enterprise fund (in governmental accounting) since the establishment of the fund. The amount adjusts up or down each fiscal year based on the fund's income less expenses.
Revenue	A term used to represent actual or anticipated income.
Tax Levy	The total amount of tax that should be collected based upon the current tax rates and the assessed value of real, personal, and public utility property.
Tax Rate	The amount of taxes collected per \$100.00 of assessed value of taxable property. The proposed tax rate for Fiscal Year 2014 is \$.44/\$100 of assessed value.
Vesting	Regarding pension plans, the minimum amount of service time and age required before an employee is entitled to receipt of monthly retirement income from the Tennessee Consolidated Retirement System.

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