

CITY OF BRENTWOOD, TENNESSEE

FISCAL YEAR 2007
(July 1, 2006 - June 30, 2007)

ANNUAL OPERATING BUDGET

Brentwood Board of Commissioners

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Mayor

Anne Dunn
Commissioner

Paul L. Webb
Vice-Mayor

Joe Reagan
Commissioner

Regina R. Smithson
Commissioner

City Staff

Michael W. Walker
City Manager

Carson K. Swinford
Finance Director

Kirk E. Bednar
Assistant City Manager





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
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**City of Brentwood
Tennessee**

For the Fiscal Year Beginning

July 1, 2005

President

Executive Director

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, 2005.

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.

TABLE OF CONTENTS

PAGE

I. BUDGET MESSAGE

City Manager's Transmittal Memorandum	i - xi
---------------------------------------	--------

II. BUDGET OVERVIEW/SUMMARIES

Organization Chart	2
Appropriations Ordinance	4
Tax Levy Ordinance	15
Operating Budget Policies	16
Revenue Policies	18
Debt Management Policies	19
Budget Format	20
Budget Procedure	22
Budget Calendar	24
Budget Summaries	27-46

III. CAPITAL IMPROVEMENTS PROGRAM

47-64

IV. GENERAL FUND

General Fund Revenues	65-77
-----------------------	-------

General Fund - Departmental and Activity Goals, Objectives and Expenditure Summaries

City Commission	80
City Court	82
City Manager's Office	85
Elections	91
Finance	92
City Recorder	97
Legal Services	101
Technology	107
Geographic Information Systems	112
Human Resources	115
Community Relations	121
Planning and Development	127
Codes Enforcement	132
Insurance/Other Benefits	135
Police	136
Fire	141
Safety Center East	147
Public Works	148

TABLE OF CONTENTS

	<u>PAGE</u>
Storm Drainage	152
Street Lighting	153
Traffic Signalization	154
Service Center	155
Engineering Services	158
Public Health	161
Parks and Recreation	163
Public Library	164
Education	171
Economic Development	172
City Boards	173
Historic Sites	175
Operating Transfers to Other Funds	177
 V. <u>SPECIAL REVENUE FUNDS</u>	
State Street Aid Fund	179
Public Works Project Fund	181
Drug Fund	183
Equipment Replacement Fund	185
Post Employment Benefits Fund	187
 VI. <u>DEBT SERVICE FUND</u>	190
Debt Service Requirements	194-196
 VII. <u>CAPITAL PROJECTS FUND</u>	198
 VIII. <u>ENTERPRISE FUNDS</u>	
Water and Sewer Fund	206
Municipal Center Fund	220
Emergency Communications District	223
 IX. <u>SUPPLEMENTAL INFORMATION</u>	
Personnel Summary/Schedule	230
Classification and Pay Plan	235
Statistical Information	240
Glossary	249



BRIAN J. SWEENEY
MAYOR
PAUL L. WEBB, CPA
VICE-MAYOR
MICHAEL W. WALKER
CITY MANAGER



City of Brentwood

COMMISSIONERS
BRIAN J. SWEENEY
PAUL L. WEBB, CPA
ANNE DUNN
JOE REAGAN
REGINA R. SMITHSON

July 1, 2006

CITY MANAGER MEMORANDUM

2006-10

TO: Honorable Mayor and Members of the City Commission

FROM: Michael W. Walker, City Manager

SUBJECT: Fiscal Year 2007 Operating Budget

In this document you will find the adopted operating budget for the City of Brentwood for Fiscal Year 2007, beginning July 1, 2006 through June 30, 2007. 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 2007-2012 and the adopted Non-Routine Work Plan for Fiscal Year 2007.

The proposed 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 Wednesday, May 10, 2006 to review this proposal with the City Commission prior to formal consideration of the appropriations and tax rate ordinances. First reading was held at the Monday, May 22, 2006 meeting and final reading on Thursday, June 22, 2006. 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 12, 2006 regular meeting.

The Fiscal Year 2007 budget is balanced with net expenditures for all funds totaling \$51,022,575. This represents an increase of \$8,753,974 or 20.7% above last year's budget of \$42,268,601. The majority of this increase (\$5,835,000 or 67%) is associated with several large capital improvement projects. The remaining amount is concentrated primarily in the General Fund and Water & Sewer Fund. Please note that the total budget for Brentwood can dramatically increase or decrease from one year to the next due to the timing of capital projects which typically overlap several fiscal years.

Overall development of the proposed budget is guided by the following parameters:

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 this growing city. In addition, formal consideration and adoption of the annual non-routine work plan by the City Commission allows

the departments to focus efforts on the mutually agreed upon needs of the organization and community for the coming year and also provides a better method of evaluating staff performance.

2. **Capital Improvements Funded** – With the formal adoption of the Capital Improvements Program, the City must commit the resources necessary to implement the needed projects. Bonds were issued in January 2006 in the amount of **\$4,715,000** and are targeted at four (4) significant projects beginning in FY 2007 – improvements to Owl Creek Park (\$1,000,000), Split Log Road improvements (\$1,915,000), engineering and right-of-way acquisition for Franklin Road south improvements (\$1,000,000), and land acquisition for a future parking facility in the Town Center area (\$800,000). We are fortunate that attractive interest rates combined with retirement of existing debt will allow the City to issue up to \$13.5 million in new General Obligation bonds over the next six years and fund associated debt service obligations with minimal financial impact on future operating budgets.

Local funding sources to pay for capital improvements include a General Fund operating transfer to the Capital Projects Fund of **\$2,490,000** before June 30, 2006. This transfer is possible due to excess revenue collections over the FY 2006 budget estimates and the lack of a financial need to further increase the amount in the unreserved fund balance of the General Fund which is projected at \$18.6 million as of June 30, 2006. 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 a growing community.

3. **Fiscally Responsible Plan** - The staff takes pride in the sound financial position of Brentwood which is reflected in the City's **Aaa bond rating** by Moody's Investors Service - the highest bond rating possible. This rating was first received by the City in January 2000 and was reaffirmed by Moody's in January 2006. Again, our financial soundness is based in part on having a projected fund balance in the General Fund as of June 30, 2006 of \$18.6 million or an amount equivalent to 69% of the FY 2007 proposed General Fund budget. This amount exceeds the fiscal policy of the City to maintain minimum reserves that exceed 40% of the annual operating budget of the General Fund. 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, 2006 is \$3,023,392, an amount that is equivalent to 103% of the FY 2007 debt obligations of \$2,938,425.

The reserves enhance cash flow and interest earnings; provide superior resources to address unanticipated issues and emergencies; and permit judicious use of this funding for special capital projects and other opportunities with a corresponding reduction in future debt.

4. **Cost Effective Service Delivery** - The FY 2007 budget was formulated on the belief that, regardless of the sound financial position of the City today, 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 counties in the United States. The 1990 U.S. Census population count for Brentwood was 16,392. Most recently, a 2004 calendar year special census count by the City resulted in certified population of 30,617. With the pace of

housing starts in recent years, the January 2006 resident population is now estimated at 34,000. Brentwood actually functions as a City with a population in excess of 50,000 when the 20,000+ office park employees are considered. This population and housing growth places new demands on existing services and creates expectations for new services.

Municipal service delivery, by its very nature, is a labor-intensive endeavor. Roughly 62% of the total General Fund budget is allocated to employee salaries and benefits. Although departments continually focus efforts on identifying equipment and other technology that will allow our existing manpower to deliver services more efficiently, we recognize that the effective delivery of public services to our residential and corporate citizens requires sufficient and competent personnel to be successful.

The FY 2007 budget reflects an increase of five (5) new full-time positions in all funds from 231 to 236. The positions are needed to enhance the responsiveness of the organization to the growing workload demands as Brentwood transitions into a larger City. The 236 positions in the FY 2007 budget compares to 140 full-time employees in the FY 1991 budget and represents a 69% increase in sixteen (16) years. However, the resident population has increased by 107% during the same period. In effect, the City will have 6.94 full-time employees per 1,000 residents in FY 2007 versus 8.54 in FY 1991 or 18.7% less. In a labor intensive environment like local government, having fewer employees to deliver municipal services serves the taxpayers well. To put this productivity gain in perspective, if the City was operating and delivering services in FY 2007 with the same per capita staffing arrangement as FY 1991, the City would have 290 full-time employees or 54 more than in the proposed budget with an additional cost to the City in excess of \$4 million annually. To pay for this additional staffing would have required a \$.22 or 45% property tax increase or a corresponding \$4 million cut in General Fund services.

This accomplishment is significant when one considers during this same period the growing demand for services needed for 6,000 new homes, increased residential and employment population, expanded office and retail development, and citizen expectations. For example, there has been a dramatic increase in traffic and calls for police services associated with Brentwood's strategic location in the Middle Tennessee region and development of the Cool Springs area. A new Service Center and Safety Center East with two fire stations and a larger, more extensively used Library were opened and staffed in this period. The park system was greatly expanded with the development of the 164-acre Crockett Park along with other heavily used parks, greenways and bikeways to maintain. There are growing demands for street maintenance, drainage ditch cleaning, brush pickup, water and sewer services, public safety responses, etc.

4. **Quality Employees** - By necessity, the provision of responsive, quality public services requires a labor-intensive 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. The City competes in a very competitive labor market and with several surrounding jurisdictions for essential personnel. A competitive salary and benefits package is essential for Brentwood to attract and retain outstanding employees. The City Commission has been very supportive and understanding of this need in recent years by providing a competitive, progressive and rewarding compensation and benefits package. The FY 2007 proposed budget continues this effort by providing a 3%

market pay adjustment to the pay plan for all positions and funding for merit pay adjustments averaging 4% with the actual amount tied to employee performance during the past year. The proposed budget also supports continuation of our existing excellent benefit programs in the areas of retirement, medical and dental coverage, annual/sick leave, etc.

GENERAL FUND

REVENUES

The adopted FY 2007 General Fund budget will be balanced with projected revenue collections during the fiscal year. Projected revenue for FY 2007 will be \$27,256,545, up 8.5% or \$2,131,900 from the original FY 2006 budget estimate of \$25,124,645.

The overall revenue picture remains very strong due to strong economic growth locally. The most significant growth in General Fund revenue for FY 2007 is local sales taxes (\$1,200,000) mostly associated with improved business activity and the expanded commercial base. Growth in the property tax base from new taxable investment will generate an additional \$343,000. Other revenue sources with significant increases due to improving business activity include hotel/motel taxes (\$105,000), gross receipt business taxes (\$100,000), and wholesale liquor taxes (\$125,000). Rising interest rates will generate an additional \$100,000 annually from investment of idle funds while the per capita distribution of shared sales taxes from the State of Tennessee will generate an additional \$117,000.

As you know, a reappraisal of property for tax purposes is underway in Williamson County with newly established values subject to review and appeal by property owners this spring. State law requires the City to establish a certified property tax rate that will generate the same tax levy as last year (prior to new taxable improvements) using the new assessed value of property. At this point, we have been advised by the Williamson County Property Assessors Office that the calendar year 2006 property tax rate needed to generate the same tax levy as last year should be lowered to **\$.49** versus the previous \$.59 per \$100 of assessed valuation of taxable property. Each 1 cent on the property tax rate will now generate about \$181,285 for the General Fund. The \$.49 property tax rate represents the same effective City tax rate for the sixteenth 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. This tax rate will generate an annual City property tax bill of \$515 for the average home in the community valued on the tax rolls at \$420,000. *Please note that City tax bills for specific homes may increase or decrease from the previous year depending on how much the value of the property changed relative to the total increase in taxable property value which averaged about 20% across the City.*

EXPENDITURES

The proposed General Fund budget for FY 2007 is **\$27,254,360**. This represents a \$1,898,984 or 7.5% increase from the FY 2006 budget of \$25,355,376. While this increase is greater than the total residential population growth in the past year of 5%; the effective per capita increase in General Fund expenditures is up 3.3% (from \$775.92 to \$801.60).

The proposed expenditures are essential in meeting the existing program needs of our citizens and keeping the City competitive in the labor market, especially in the pay and benefit areas. Proposed new

programs and the equipment/capital/technology needs of the various departments are adequately funded to ensure effective service delivery in a growing community. Roughly 5.6% of the total General Fund budget (\$1,518,710) is allocated for direct capital investment. This includes a \$770,000 transfer to the Equipment Replacement Fund, a \$300,000 transfer to the Capital Projects Fund plus additional direct purchases of new and replacement equipment and miscellaneous vehicles totaling \$448,710.

The most significant increases in General Fund expenditures from the previous fiscal year budget are summarized below:

Salary Adjustments for Existing Employees - \$847,570

Maintaining a competitive pay plan and encouraging high employee performance represents a high priority in the FY 2007 proposed budget. The base pay adjustments are broken into two components: Market Pay Adjustments and Merit Pay Adjustments.

A 3% market pay adjustment is proposed for all employees and positions to keep the existing pay plan competitive in the Nashville/Middle Tennessee area, particularly, with the City of Franklin and Metro Nashville. This adjustment will raise the hourly entry step for Group A of the Classification and Pay Plan from \$9.27 to \$9.55. The cost of the market pay adjustments (salaries and benefits) is **\$364,695**.

Funding is also proposed for merit pay adjustments averaging 4% with the actual amount for each employee to be based on performance evaluations and recommendations from the department heads. The merit pay adjustment for individual employees will typically range from 2% up to a maximum of 6%. The cost of the merit pay adjustments (salaries and benefits) is **\$482,875**.

New Positions/Staff Reorganization - \$401,725

The FY 2007 General Fund budget includes five (5) new full-time position and one (1) part-time (25 hours per week) position. Most of the positions will help facilitate a proposed reorganization of staff functions to better respond to the existing and future demands associated with effectively managing a larger municipality. The proposal will expand the Assistant City Manager's direct oversight beyond the Human Resources Department to a new "Operations/Support" Division including the departments of Public Works, Water & Sewer, Parks and Recreation, Engineering, and Technology/Geographical Information Systems (GIS). New positions include a full-time **Human Resources Director**, **Engineering Director** and **GIS Coordinator**. Funds are also provided for computers, furniture, equipment, training, etc. that will be needed by the new employees. Also, a reclassification of the Executive Secretary position in the City Manager's Office to **City Recorder** is proposed to oversee a comprehensive records management program for the City that time and staffing limitations have precluded significant progress to date. Please note that this reclassification of duties will generate only minor financial impact to the FY 2007 budget.

Other new positions include an upgrade of an existing part-time **Accounting Clerk** position in the Finance Department to full-time status to better meet the workload demands and allow the Administrative Secretary to carryout expanded clerical duties at the Municipal Center previously carried out by the Executive Secretary. A **Vehicle Services Technician** position is proposed to oversee vehicle maintenance, repairs and records keeping for Police Department and other vehicles operating out of the

Municipal Center. This work is currently handled by a uniform officer who will be able to return to the field to do law enforcement work. A **part-time** (25 hours per week) Administrative Secretary position is proposed for the Technology/GIS Department to handle clerical duties, paper work processing, etc., thereby allowing more time for the professional tech staff to respond to users needs and problems. Please note that part-time positions with less than 30 hours per week do not incur significant benefit costs associated with health insurance and retirement.

Finally, supplemental funding is provided in the budget equivalent to one police officer position to allow the Police department flexibility in over-hiring officer staffing on those occasions when the number of exceptional candidates from a testing process exceed the authorized number of positions. Police departments across the United States are facing significant challenges in recruiting quality personnel into law enforcement. As the Brentwood Police Department faces periodic turnover throughout the year but undertakes a comprehensive recruitment effort only twice a year, this arrangement will allow the department to better maintain appropriate staffing levels with the best personnel possible.

Tennessee Consolidated Retirement System (TCRS) - \$164,515

The Staff has been advised by the TCRS that the City's contribution rate to the state retirement program will increase from 12.88% to **14.8%** of eligible payroll effective July 1, 2006. These *mandatory* adjustments are based on a biennial actuarial review of each TCRS member jurisdiction's projected experience with mortality, retirement, turnover and disability and economic assumptions on investment return, salary increases and inflation. The most significant factor affecting the new rate is lower than expected investment earnings for the State pension fund in recent years. The City's new contribution rate and percentage increase appears in line with other cities that participate in the TCRS.

Health Insurance - \$101,320

Health insurance coverage is an extremely important benefit in attracting and retaining quality employees. The City has been fortunate in maintaining an excellent program with cost increases that are generally in line with market rate increases today. The most recent rate adjustments for Brentwood were 7% in January 2004, 4% in January 2005 and 10% in January 2006. As part of the 2006 plan, steps were taken this year to increase employee out-of-pocket co-pays for doctor visits, prescriptions and in-patient hospitalizations. As we all know, costs associated with medical services and prescriptions continue to escalate at higher rates and the health insurance market remains volatile. While we do not know at this point the exact cost for next year, an increase of 10% effective January 1, 2007 has been programmed in the FY 2007 budget.

Equipment Replacement Fund - \$75,000

In FY 2005, the City expanded the program that accumulates funds for the systematic future replacement of large equipment in the Fire, Public Works and Parks Department to cover replacement of police vehicles/accessory equipment and computers/other technology. To transition the expanded program, a financial model was developed to phase-in increased General Fund contributions over several years. The additional contribution amount in FY 2007 noted above represents the total increase over FY 2006 from all benefiting departments.

Debt Service - \$100,000

A \$100,000 increase in General Fund debt service is provided for additional interest and principal requirements that are associated with the January 2006 General Obligation Bond Issue. The annual amount transferred from the General Fund to the Debt Service Fund in FY 2007 will increase from \$3,050,000 to \$3,150,000.

Vehicle Fuel/Natural Gas - \$120,200

Like everyone in America, the City has seen significant increases in gasoline, diesel and natural gas costs since last year. Most City services cannot be delivered to our citizens without use of vehicles. While the City will continue to look for ways to downsize vehicles and use new fuel technology where it cost effective, it would not be practical or beneficial to cutback services that our residential and corporate citizens expect. The amount above is the total dollar increase for all departments which represents an increase of 71% for gasoline/diesel and 35% for natural gas over the FY 2006 budget.

OTHER FUNDS

STATE STREET AID FUND

The FY 2007 adopted budget for the State Street Aid Fund is **\$950,000**, which is a 6.7% increase from FY 2005 funding level of \$890,000. The State of Tennessee distributes a portion of the state gasoline tax collections to all cities based on population with the proceeds historically used by Brentwood for the annual street-resurfacing program. The adopted capital budget provides a total of \$1,125,000 for resurfacing in FY 2007 or \$85,000 more than FY 2006. This includes \$950,000 from the State Street Aid Fund plus \$175,000 from the General Fund (Public Works Department). The CIP now envisions the need for an \$85,000 cumulative increase in the resurfacing budget annually over the next six years rather than \$60,000 due to rising asphalt and concrete costs. An increased funding level is needed so the City can resurface City maintained streets on a 15-20 year cycle. Annual paving decisions are based on a field inspection and priority ranking of all roads relative to condition and available funding.

Please note that there is no expected revenue growth in the State Street Aid Fund next year (distributed on a per capita basis and taxed by gallons purchased not gasoline cost) as trends show no growth in gasoline consumption. Despite growth in population and vehicles, individuals are driving less and/or are using more efficient vehicles due to rising gasoline prices. However, upon completion of the January 2007 special census, the City should receive additional gas tax revenue beginning in FY 2008 due to a higher population count.

PUBLIC WORKS PROJECT FUND

This fund separates the collection of special fees required under the Public Works Project Fee ordinance with fees calculated on the traffic demand of the land use and collected prior to the issuance of a building permit. In addition, fees collected through the Edmondson Branch road impact fee that is assessed with the platting of lots in the newly annexed areas on the eastern end of the City are deposited in this fund. Funding must be spent on eligible road projects which are identified in the Capital

Improvements Program. The FY 2007 budget provides for an operating transfer of **\$2,285,000** to the Capital Projects Fund for a portion or all of the cost for six (6) projects: engineering/design and right-of-way acquisition for improvements to Concord Road (west) between Arrowhead Drive and Jones Parkway (\$260,000); construction of a turn lane on Edmondson Pike at Liberty Church Road and engineering for future improvements from Smithson Lane to the northern city limits (\$305,000); improvements to Split Log Road from Wilson Pike to Ragsdale Road (\$1,085,000); improvements to Sunset Road near the Copperstone subdivision (\$200,000); minor improvements to Waller Road from Maupin Road south to the city limits (\$360,000) and improvements to the intersection of Wilson Pike at Old Smyrna Road (\$75,000). As noted in the CIP, the staff will be recommending increases in the road impact fees for the first time since 1995 due to rising construction costs associated with asphalt and concrete materials.

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 2007 budget provides **\$118,900** for educational materials for the DARE program and equipment/software upgrades to better serve the needs of the department.

EQUIPMENT REPLACEMENT FUND

This fund provides for the accumulation of funds needed to purchase most Fire, Public Works, Parks and Police replacement vehicles and computer technology and equipment without the issuance of capital outlay notes or bonds. This approach also helps to level out General Fund budgetary obligations over a multi-year period and avoid major fluctuations in capital purchases in a single year. The total General Fund transfer from all departments in FY 2007 will be \$770,000, up \$75,000 from FY 2006.

Annual General Fund contributions are provided through a transfer from the Police Department (\$250,000), Fire Department (\$210,000), Technology Department (\$180,000), Public Works Department (\$125,000), and Parks and Recreation Department (\$5,000) plus interest earnings and proceeds from the sale of surplus equipment. FY 2007 equipment purchases total **\$929,400**, including computer equipment and software (\$306,000), police vehicles and accessory equipment (\$386,600), and a replacement Grad-all unit in the Public Works Department (\$236,800).

POST EMPLOYMENT BENEFITS FUND

This fund was created in FY 2006 to segregate funds dedicated for the payment of post employment life and health insurance benefits to former employees who qualify for such benefits under City policy based on a minimum of 20 years of full-time service to the City and 55 years of age or older at the time of retirement. The primary sources of revenue for this fund are annual transfers from the General Fund (\$620,000) and Water and Sewer Fund (\$60,000) plus interest and investment earnings. The appropriate amounts for transfers to the fund are evaluated bi-annually through an actuarial study completed in accordance with the Other Post Employee Benefits (OPEB) standard issued by the Governmental Accounting Standards Board (GASB 45).

FY 2007 direct annual expenditures from this fund totaling **\$25,000** will be used to pay life and health insurance premiums for a limited number of current retirees. Excess funds are reserved and invested for payment of future benefit commitments to employees when they retire.

After enabling state legislation is approved by the General Assembly this spring, the staff will make recommendations for establishing a retiree benefits trust to provide more flexibility for the investment of idle funds to achieve a higher rate of return than is possible under state law today. While such investment options will still be conservative with lower type risks, they are needed for the City to achieve a minimum 6% annual return as factored into the actuarial study model. If a minimum 6% annual return cannot be achieved, the City will face an even larger funding obligation in the future to adequately meet financial obligations. The program is expected to include both a defined benefit program and defined contribution program (primarily targeted to employees hired after July 1, 2005).

DEBT SERVICE FUND

The Debt Service Fund consolidates the payment of interest and principal associated with the City's General Obligation debt. The City's budget policy is to have a fund balance in this fund that exceeds one year's debt obligations. The policy is being met with a projected fund balance as of June 30, 2006 of \$3,023,392 while debt service payments for FY 2007 will be **\$2,938,425**. An expenditure decrease of \$263,725 from the previous fiscal year is the result of the retirement of existing debt in FY 2006 and the timing of the principal payments for the January 2006 bond issue which will not begin until FY 2008. Total revenues for the fund in FY 2007 are projected at \$3,255,000 with the annual transfer from the General Fund increasing from \$3,050,000 to \$3,150,000.

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 2007 proposed budget at **\$12,115,000** provides funding for a variety of projects in program areas such as transportation, parks and recreation, general facility/equipment and beautification improvements. These projects are also reflected in the first year of the six-year Capital Improvements Program. They include projects that were initiated in FY 2006 but will be completed in FY 2007 and projects that will be designed and/or initiated in FY 2007 and completed in FY 2008 or later. The primary sources of funding include the proceeds from the \$4,715,000 General Obligation Bond issue in January 2006, a special year-end operating transfer from the General Fund in FY 2006 (\$2,490,000) and a transfer from the Public Works Project Fund (\$2,285,000).

There are 28 capital projects proposed for funding in FY 2007. The largest projects include improvements to Split Log Road between Wilson Pike and Ragsdale Road (\$2,890,000), engineering design and right-of-way acquisition for the Concord Road East improvement project (\$2,065,000), purchase of land in the Town Center area for future public parking (\$1,400,000), the City's share of cost for the Indoor Soccer Arena at Crockett Park (\$750,000), construction of Owl Creek Park (\$925,000), engineering design for Franklin Road (south) improvements (\$500,000), and improvements to the Wilson Pike/Old Smyrna Road intersection (\$385,000). Specific information on projects funded in FY 2007 can be found in the detail budget section for the Capital Projects Fund and in the six-year CIP.

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 the public 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 collected sewer is sent to Metro Nashville for treatment. User fees, charges and tap fees are expected to generate \$12,723,245 during FY 2007 while base operating expenses are projected at **\$11,002,340**.

Major system improvements in FY 2007 include initiation of a three year program to repair sewer lines with significant storm water infiltration during major storm events (\$1,070,000) plus construction of water system improvement associated with the takeover of a portion of the Nolensville/College Grove Utility District service area (\$3,500,000). Details on these and other capital projects are provided 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 and maintenance of the Brentwood Municipal Center. This approach allows the City to better manage expenses and rental income requirements necessary to operate the facility on a sound financial basis. Rental income is generated primarily from the lease of surplus space to private tenants (\$144,050) and from a \$339,200 operating transfer from the City's General Fund. Rental payments from private tenants are expected to drop by (\$12,210) in FY 2007 as the City reclaims 3,488 square feet of space on the second floor for its own use when an existing lease agreement expires. The enterprise fund arrangement allows for the expensing of depreciation for future capital needs and minor facility modifications and repairs. Total operating expenses for the Municipal Center Building are projected to be **\$495,595** in FY 2007, up \$18,120 from FY 2006 expenses of \$477,475.

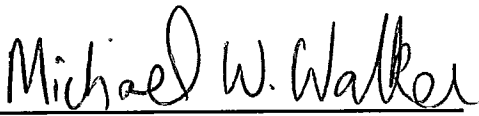
In addition to this fund, please note that \$100,000 is provided through a special FY 2006 year-end transfer from the General Fund to the Capital Projects Fund for a Municipal Center space utilization study to master plan future building improvements to better address the long-term space needs of departments.

EMERGENCY COMMUNICATIONS DISTRICT

In August 2002, Brentwood voters approved the creation of an Emergency Communications District for the community. The City Commission, acting in its role as the board for the new district, established 911 telephone service fees of \$.65 per month for each residential phone line and \$2.00 per month for commercial phone lines up to a maximum of 100 lines per business. Under state law, the fees collected through the district must be used for operational and capital expenses associated with public safety emergency communications services. The proposed budget for FY 2007 is **\$877,755** which is an increase of \$29,925 or 3.5% from the previous year's budget. Projected income for FY 2007 includes \$452,000 from 911 system related fees, \$115,000 in State ECD grants being provided to local ECD's, and a \$290,000 operating transfer from the General Fund.

CONCLUSION

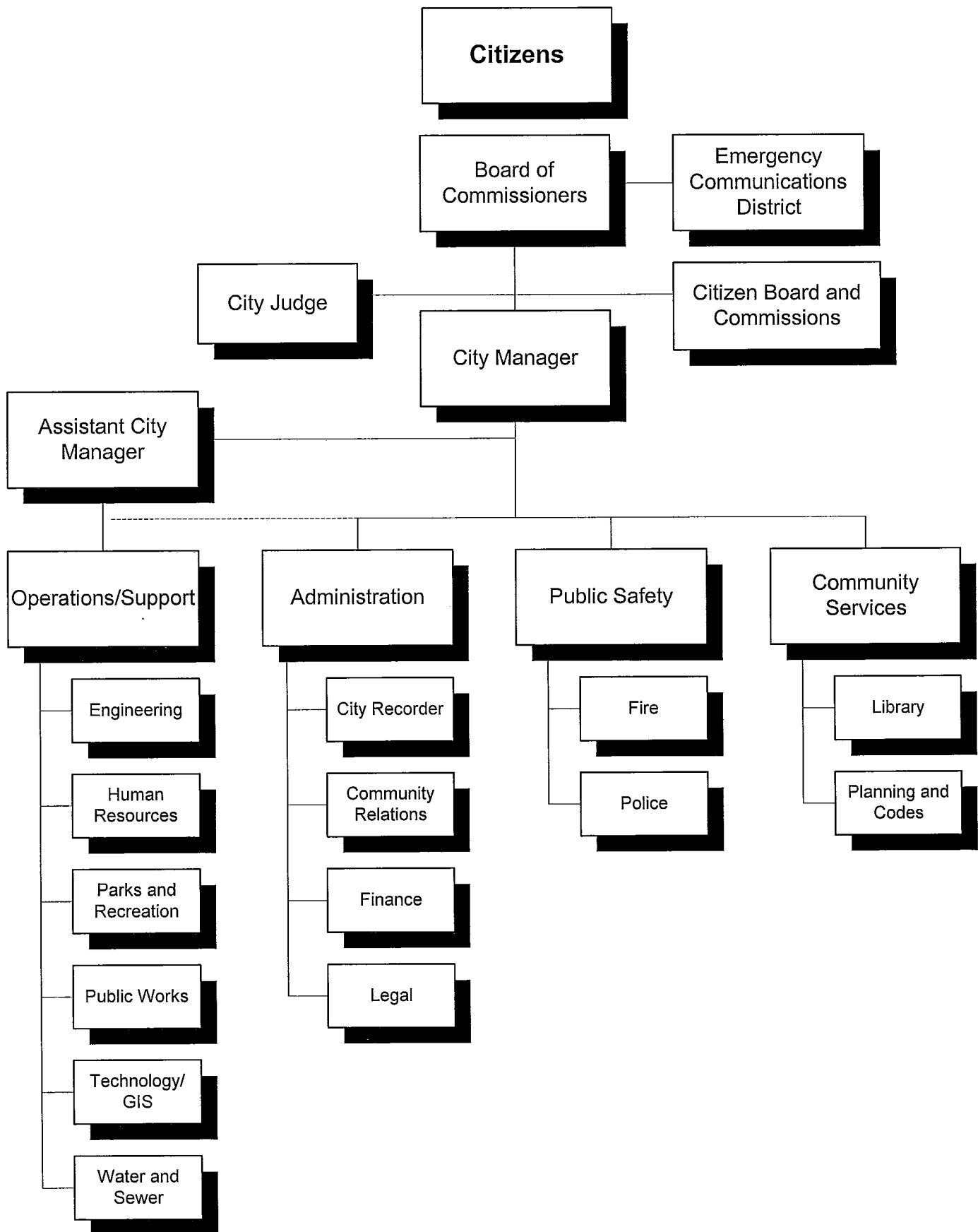
The preparation of the FY 2007 operating budget along with the six-year Capital Improvements Program and Non-Routine Work Plan represents a significant effort by the operating departments, the Finance Department and the City Manager's office. The goal is to prepare a comprehensive budget package that meets the criteria of the Government Finance Officers Association's (GFOA) Distinguished Budget Presentation Award program. The City received the award for the FY 2006 document for the fourteenth 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 Kirk Bednar, City Treasurer Karen Harper and the department heads that contributed information and helped compile this document for your review and consideration.


Michael W. Walker



BUDGET OVERVIEW

City of Brentwood Organization Chart



BUDGET SUMMARY - ALL FUNDS

	<u>FY 2006</u>	<u>FY 2007</u>	<u>Change</u> <u>Dollars</u>	<u>Percentage</u>
General Fund	(a) \$ 25,355,376	\$ 27,254,360	\$ 1,898,984	7.5%
State Street Aid Fund	890,000	950,000	60,000	6.7%
Public Works Project Fund	715,000	2,285,000	1,570,000	219.6%
Drug Fund	116,600	118,900	2,300	2.0%
Debt Service Fund	(b) 3,202,150	2,938,425	(263,725)	-8.2%
Water and Sewer Fund	9,983,770	11,002,340	1,018,570	10.2%
Municipal Center Fund	<u>477,475</u>	<u>495,595</u>	<u>18,120</u>	<u>3.8%</u>
Subtotal of Operating Budget	40,740,371	45,044,620	4,304,249	10.6%
Equipment Replacement Fund	665,800	929,400	263,600	39.6%
Capital Projects Fund	6,130,000	12,115,000	5,985,000	97.6%
Post Employment Benefits Fund	20,000	25,000	5,000	20.0%
Emergency Communications District	<u>847,830</u>	<u>877,755</u>	<u>29,925</u>	<u>3.4%</u>
Subtotal - All Funds and ECD	48,404,001	58,991,775	10,587,774	21.9%
Less: Interfund and ECD transfers	<u>(6,135,400)</u>	<u>(7,969,200)</u>	<u>(1,833,800)</u>	<u>29.9%</u>
TOTAL - ALL FUNDS (NET)	<u>\$ 42,268,601</u>	<u>\$ 51,022,575</u>	<u>\$ 8,753,974</u>	<u>20.7%</u>

(a) Does not include the special year-end operating transfer in FY 2006 of \$2,490,000 from the General Fund to the Capital Projects Fund to help pay for certain proposed FY 2007 capital projects.

(b) Does not include the FY 2006 Bond Refunding Payments of \$2,543,535.

ORDINANCE 2006-11

**AN APPROPRIATION ORDINANCE FOR THE CITY OF BRENTWOOD, TENNESSEE FOR
THE FISCAL YEAR BEGINNING JULY 1, 2006 AND ENDING JUNE 30, 2007**

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, 2006 and ending June 30, 2007, to wit:

GENERAL FUND

	<u>FY 2004-05</u> <u>ACTUAL</u>	<u>FY 2005-06</u> <u>BUDGET</u>	<u>FY 2006-07</u> <u>BUDGET</u>
Estimated Beginning Fund Balance			\$ 18,610,748
<u>Revenues and Other Sources:</u>			
Taxes	\$ 20,059,575	\$ 19,681,300	\$ 21,604,800
Licenses and Permits	927,561	980,000	980,000
Fines and Fees	226,857	263,600	340,000
Charges for Services	189,844	245,700	196,500
Intergovernmental	3,623,695	3,618,345	3,640,045
Uses of Money and Property	398,349	319,700	479,200
Other	<u>23,194</u>	<u>16,000</u>	<u>16,000</u>
Total Revenues and Sources	\$ 25,449,075	\$ 25,124,645	\$ 27,256,545
Total Funds Available			\$ 45,867,293

Note: FY 2004-05 and 2005-06 columns are shown for informational purposes only.

GENERAL FUND

	FY 2004-05 ACTUAL	FY 2005-06 BUDGET	FY 2006-07 BUDGET
<u>Expenditures and Other Uses:</u>			
City Commission	\$ 114,835	\$ 120,605	\$ 135,760
City Court	26,092	26,900	26,900
City Manager's Office	233,854	247,445	340,785
Elections	41,458	-	20,000
Finance	507,845	590,625	699,930
City Recorder	-	-	92,980
Legal Services	200,893	230,395	235,260
Technology	424,161	536,930	676,380
Geographic Information System	-	-	193,030
Human Resources	264,585	295,425	254,100
Community Relations	187,960	221,005	251,690
Planning & Development	476,270	498,410	443,085
Codes Enforcement	559,410	647,450	725,670
Insurance/Other Benefits	934,938	1,056,965	709,015
Police Department	4,611,362	4,974,073	5,549,215
Fire Department	4,455,161	4,912,553	5,129,100
Safety Center East	56,911	56,410	61,420
Public Works	1,514,816	1,803,570	1,951,280
Storm Drainage	69,888	56,500	56,500
Street Lighting	342,484	350,000	360,000
Traffic Signalization	92,813	167,590	211,385
Service Center	219,091	241,010	247,500
Engineering Services	315,456	364,205	513,840
Public Health	71,764	73,000	74,750
Parks and Recreation	1,130,015	1,383,710	1,522,640
Public Library	1,518,775	1,676,600	1,798,745
Education	200,000	210,000	225,000
Economic Development	10,000	10,000	10,000
City Boards	4,194	7,000	7,000
Crockett Historic Center	25,599	31,600	32,200
Transfer to Debt Service Fund	2,950,000	3,050,000	3,150,000
Transfer to Capital Projects Fund	300,000	300,000	300,000
Transfer to Municipal Center Fund	300,695	335,000	339,200
Contribution to Emergency Communication District	250,000	263,400	290,000
Transfer to Post Retirement Benefits Fund	-	617,000	620,000
Total Expenditures and Other Uses	\$ 22,411,324	\$ 25,355,376	\$ 27,254,360
Fund Balance/Surplus Transfer - Capital Projects and Post Retirement Benefits Funds	\$ (1,190,000)	\$ (2,490,000)	\$ -
Estimated Ending Fund Balance			\$ 18,612,933

Note: FY 2004-05 and 2005-06 columns are shown for informational purposes only.

STATE STREET AID FUND

	<u>FY 2004-05 ACTUAL</u>	<u>FY 2005-06 BUDGET</u>	<u>FY 2006-07 BUDGET</u>
Estimated Beginning Fund Balance			\$ 525,478
<u>Revenues:</u>			
State Fuel Taxes	\$ 868,177	\$ 840,000	\$ 840,000
Interest Earnings	<u>5,482</u>	<u>2,000</u>	<u>7,000</u>
Total Revenues	\$ 873,659	\$ 842,000	\$ 847,000
Total Funds Available			\$ 1,372,478
<u>Expenditures and Other Uses:</u>			
Street Repairs	<u>\$ 741,219</u>	<u>\$ 890,000</u>	<u>\$ 950,000</u>
Total Expenditures and Other Uses	\$ 741,219	\$ 890,000	\$ 950,000
Estimated Ending Fund Balance			\$ 422,478

Note: FY 2004-05 and 2005-06 columns are shown for informational purposes only.

PUBLIC WORKS PROJECT FUND

	<u>FY 2004-05</u> <u>ACTUAL</u>	<u>FY 2005-06</u> <u>BUDGET</u>	<u>FY 2006-07</u> <u>BUDGET</u>
Estimated Beginning Fund Balance			\$ 1,754,088
<u>Revenues:</u>			
Edmondson Branch Fees	\$ 201,961	\$ 100,000	\$ 80,000
Public Works Project Fees	580,281	300,000	475,000
Interest Earnings	<u>23,851</u>	<u>15,000</u>	<u>52,625</u>
Total Revenues	\$ 806,093	\$ 415,000	\$ 607,625
Total Funds Available			\$ 2,361,713
<u>Expenditures and Other Uses:</u>			
Transfer to Capital Projects Fund	<u>\$ 1,000,000</u>	<u>\$ 715,000</u>	<u>\$ 2,285,000</u>
Total Expenditures and Other Uses	\$ 1,000,000	\$ 715,000	\$ 2,285,000
Estimated Ending Fund Balance			\$ 76,713

Note: FY 2004-05 and 2005-06 columns are shown for informational purposes only.

DRUG FUND

	<u>FY 2004-05 ACTUAL</u>	<u>FY 2005-06 BUDGET</u>	<u>FY 2006-07 BUDGET</u>
Estimated Beginning Fund Balance			\$ 163,649
<u>Revenues:</u>			
Drug Related Fines	\$ 82,965	\$ 121,936	\$ 25,000
Interest Earnings	<u>3,106</u>	<u>1,100</u>	<u>2,000</u>
Total Revenues	\$ 86,071	\$ 123,036	\$ 27,000
Total Funds Available			\$ 190,649
<u>Expenditures and Other Uses:</u>			
Drug Enforcement	\$ 10,628	\$ 40,000	\$ 20,000
Capital Outlay	<u>91,475</u>	<u>76,600</u>	<u>98,900</u>
Total Expenditures and Other Uses	\$ 102,103	\$ 116,600	\$ 118,900
Estimated Ending Fund Balance			\$ 71,749

Note: FY 2004-05 and 2005-06 columns are shown for informational purposes only.

DEBT SERVICE FUND

	<u>FY 2004-05 ACTUAL</u>	<u>FY 2005-06 BUDGET</u>	<u>FY 2006-07 BUDGET</u>
Estimated Beginning Fund Balance			\$ 3,023,392
<u>Revenues:</u>			
Transfer from General Fund	\$ 2,950,000	\$ 3,050,000	\$ 3,150,000
Transfer from Historic Commission	-	15,000	15,000
Bond Refunding Proceeds	-	2,485,340	-
Interest Earnings	<u>92,273</u>	<u>65,000</u>	<u>90,000</u>
Total Revenues and Other Sources	\$ 3,042,273	\$ 5,615,340	\$ 3,255,000
Total Funds Available			\$ 6,278,392
Debt Service Expenditures	<u>\$ 3,044,836</u>	<u>\$ 5,745,685</u>	<u>\$ 2,938,425</u>
Estimated Ending Fund Balance			\$ 3,339,967

Note: FY 2004-05 and 2005-06 columns are shown for informational purposes only.

EQUIPMENT REPLACEMENT FUND

	<u>FY 2004-05 ACTUAL</u>	<u>FY 2005-06 BUDGET</u>	<u>FY 2006-07 BUDGET</u>
Estimated Beginning Fund Balance			\$ 1,008,584
<u>Revenues and Other Sources:</u>			
Transfer from General Fund	\$ 582,750	\$ 695,000	\$ 770,000
Interest Earnings	<u>29,442</u>	<u>16,000</u>	<u>20,000</u>
Total Revenues	\$ 612,192	\$ 711,000	\$ 790,000
Total Funds Available			\$ 1,798,584
<u>Expenditures:</u>			
Computer Equipment and Software	135,199	335,800	306,000
Heavy Equipment and Vehicles	<u>\$ 838,858</u>	<u>\$ 330,000</u>	<u>\$ 623,400</u>
Total Expenditures	\$ 974,056	\$ 665,800	\$ 929,400
Estimated Ending Fund Balance			\$ 869,184

Note: FY 2004-05 and 2005-06 columns are shown for informational purposes only.

POST EMPLOYMENT BENEFITS FUND

	<u>FY 2004-05 ACTUAL</u>	<u>FY 2005-06 BUDGET</u>	<u>FY 2006-07 BUDGET</u>
Estimated Beginning Fund Balance			\$ 997,001
<u>Revenues:</u>			
Transfer from General Fund	\$ 300,000	\$ 617,000	\$ 620,000
Transfer from Water & Sewer Fund	\$ -	\$ 60,000	\$ 60,000
Interest Earnings	<u>-</u>	<u>6,000</u>	<u>75,000</u>
Total Revenues	\$ 300,000	\$ 683,000	\$ 755,000
Total Funds Available			\$ 1,752,001
<u>Expenditures and Other Uses:</u>			
Post Retirement Benefits	<u>\$ -</u>	<u>\$ 20,000</u>	<u>\$ 25,000</u>
Total Expenditures and Other Uses	\$ -	\$ 20,000	\$ 25,000
Estimated Ending Fund Balance			\$ 1,727,001

Note: FY 2004-05 and 2005-06 columns are shown for informational purposes only.

CAPITAL PROJECTS FUND

	FY 2004-05 ACTUAL	FY 2005-06 BUDGET*	FY 2006-07 BUDGET*
<u>Revenues And Other Sources:</u>			
Transfer from P.W. Projects Fund	\$ 1,000,000	\$ 715,000	\$ 2,285,000
Federal, State and Private Sources	-	405,000	650,000
Transfer from General Fund	1,190,000	300,000	300,000
Bond Proceeds	-	4,715,000	-
Interest Earnings	181,050	75,000	200,000
Total Revenues and Other Sources	\$ 2,371,050	\$ 6,210,000	\$ 3,435,000
Transportation	\$ 3,012,335	\$ 4,450,000	\$ 7,645,000
Parks and Recreation	1,270,611	770,000	1,775,000
General Facilities	442,921	820,000	2,630,000
Storm Drainage	-	75,000	50,000
Beautification	9,552	15,000	15,000
Total Project Appropriations	\$ 4,735,419	\$ 6,130,000	\$ 12,115,000

* 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 2004-05 and 2005-06 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, 2005 and ending June 30, 2006, to wit:

EMERGENCY COMMUNICATIONS DISTRICT

	<u>FY 2004-05 ACTUAL</u>	<u>FY 2005-06 BUDGET</u>	<u>FY 2006-07 BUDGET</u>
Estimated Beginning Net Assets			\$ 368,294
<u>Revenues:</u>			
911 Revenues	\$ 451,577	\$ 446,700	\$ 452,000
Contribution from Primary Government			
- General Fund	250,000	263,400	290,000
ECD/PSAP Equipment Reimbursement Program -			
TECB	-	-	105,000
GIS Maintenance Grant - TECB	-	10,000	10,000
Interest Earnings	<u>11,425</u>	<u>8,000</u>	<u>20,000</u>
Total Revenues	\$ 713,002	\$ 728,100	\$ 877,000
Total Funds Available			\$ 1,245,294
<u>Expenditures and Other Uses:</u>			
Personnel Services	\$ 526,198	\$ 606,630	\$ 630,955
Operating Services	102,627	161,000	166,600
Depreciation Expense	<u>52,879</u>	<u>80,200</u>	<u>80,200</u>
Total Expenditures	\$ 681,704	\$ 847,830	\$ 877,755
Estimated Ending Net Assets			\$ 367,539

Note: FY 2004-05 and 2005-06 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, 2006 and ending June 30, 2007 and are provided for informational purposes.

Operating Revenues	\$ 12,723,245
Operating Expenses	\$ 11,002,340

SECTION 5. That the following amounts in the Municipal Center Fund are projected operating revenues and expenses for the fiscal year beginning July 1, 2005 and ending June 30, 2006 and are provided for informational purposes.

Operating Revenues	\$ 503,250
Operating Expenses	\$ 495,595

SECTION 6. 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 7. 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>5/22/2006</u>	PLANNING COMMISSION	<u>n/a</u>
	2nd reading	<u>6/22/2006</u>	NOTICE OF PASSAGE	
			Notice published in:	<u>n/a</u>
			Date of publication:	<u></u>
PUBLIC HEARING			EFFECTIVE DATE	<u>6/22/2006</u>
Notice published in:	<u>Williamson A.M.</u>			
Date of publication:	<u>5/12/2006</u>			
Date of hearing:	<u>5/22/06; 6/12/06; 6/22/06</u>			
<u>Brian J. Sweeney</u>			<u>Roger A. Horner</u>	
MAYOR			RECORDER	Roger A. Horner

Approved as to form:

<u>Roger A. Horner</u>	
CITY ATTORNEY	Roger A. Horner

ORDINANCE 2006-12

**AN ORDINANCE OF THE CITY OF BRENTWOOD, TENNESSEE TO ESTABLISH
THE TAX LEVY FOR THE FISCAL YEAR BEGINNING JULY 1, 2006 AND ENDING
JUNE 30, 2007**

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, 2006 and ending June 30, 2007, 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-Nine cents (\$0.49), prorated and distributed in accordance with the Budget Ordinance for the same period, same being Ordinance 2006-11.

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>5/22/2006</u>	PLANNING COMMISSION	<u>n/a</u>
	2nd reading	<u>6/22/2006</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>5/11/2006</u>		
	Date of hearing:	<u>5/22/06; 6/12/06; 6/22/2006</u>	EFFECTIVE DATE	<u>6/22/2006</u>
<u>Brian J. Sweeney</u>			<u>Roger A. Horner</u>	
MAYOR		Brian J. Sweeney	RECORDER	Roger A. Horner

Approved as to form:

Roger A. Horner
CITY ATTORNEY Roger A. Horner

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. After one or more work sessions 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 review programs and projects on at least an annual basis to ensure consistency with the Brentwood 2020 Plan.
4. Each department of the City will continue to periodically 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 continued

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 combined unallocated fund balance for the General Fund and State Street Aids Fund in excess of forty percent (40%) of annual operating expenses for these funds. 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 an unallocated fund balance in the Debt Service Fund equal to one (1) year's General Obligation debt service requirement.

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.

DEBT MANAGEMENT POLICIES

It is recognized that Brentwood is a high growth City with significant demands for improving and upgrading the infrastructure of the City. Such improvements as systematically prioritized in the six (6) year Capital Improvements Program are essential to maintaining the City's favorable quality of life. The up-front cost for the major projects are beyond the normal resources of the City and requires the issuance of long-term debt. The issuance of debt also insures that the future benefactors of the improvements will help pay for the cost over the life of the improvements.

In the State of Tennessee, there is no legal debt limit and therefore the City of Brentwood is not subject to statutory debt limitations. The following policies are optional and are adopted by the City of Brentwood to provide budgetary guidance in developing the City's short and long-term financial planning.

1. The City will utilize long-term borrowing only for major capital improvement projects that can not be financed from current revenue sources. The City will not use long-term debt to finance current operations.
2. When the City finances capital projects by issuing bonds, it will pay back the interest and principal on the bonds for a period not exceeding the expected life of the improvements, provided however, no bonds will be issued for a pay back period of greater than twenty (20) years.
3. 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.
4. The City will avoid variable-rate debt due to the potential volatility of such instruments, and will only consider such a debt structure as a last resort when current interest rates are deemed excessive and will likely decline in future years.
5. The total annual debt service obligation for long-term debt (excluding short-term capital outlay notes) will not exceed eighteen (18) percent of the total operating budgets for the General Fund and State Street Aid Fund for any given year.
6. 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 and by interest earned on cash held in the Debt Service Fund itself.
7. The proceeds from General Obligation Bond Issues will be deposited in the Capital Projects Fund. The investment of idle capital funds will be governed by state statute and City policy.
8. The City will maintain good communications with bond rating agencies about the financial condition of the City and will follow a policy of full disclosure on every financial report and bond prospectus.

BUDGET FORMAT

The FY 2007 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.).

Special Revenue Funds

Special Revenue Funds such as the State Street Aid Fund, Drug Fund and the Post Employee Benefits Fund are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes.

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 operating transfers from the General Fund.

BUDGET FORMAT

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 Debt and operating transfers from the General Fund.

Proprietary 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.

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 mid 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 expended work programs. At the same time, a work session is held with the City Commission 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 in early February for the Finance Department and the City Manager's review.

A self-evaluation of the departments' nonroutine 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 the month of March. 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 in late April for initial review. Budget work sessions are held with the City Commission in early May to review the proposed operating budget and proposed nonroutine 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 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 Ordinance is held at the second regular meeting in May for the City Commission to formally consider and amend as may be deemed necessary and adopt the authorized ordinances. By late June with the approval of second and final readings of the Appropriations Ordinance and Tax Levy Ordinance, the Commission adopts the Budget for the fiscal year beginning July 1, and sets the tax rate for the upcoming year.

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.

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

FY 2007 BUDGET CALENDAR

Date		Event	Responsibility
Start	Completion		
12/01/05	01/06/06	Preparation of initial six-year Capital Improvements Program requests (FY 2007 - FY 2012)	Finance Director, Assistant City Mgr., and affected Department Heads
01/03/06	02/03/06	Submission of budgets, narratives and schedules to Finance Department	All Department Heads
	01/30/06	Initial work session to provide policy input and direction on FY 2006 proposed budget (Annex Room)	City Commission, City Manager and all Department Heads
02/06/06	02/13/06	City Manager's department meetings on FY 2007 Budget	City Manager with Department Heads
02/13/06	04/17/06	Preparation and submission of draft departmental Nonroutine Work Plans to the City Manager for FY 2007	All Department Heads
	03/06/06	Submission of Draft Capital Improvements Program Document to City Manager for final staff review	Finance Director Assistant City Mgr.
	03/23/06	Draft six-year Capital Improvements Program presented to City Commission	City Manager Finance Director Assistant City Mgr.
	04/06/06	Work session on proposed six-year Capital Improvements Program with City Commission (Annex Room)	City Manager and affected Department Heads
	04/28/06	FY 2007 Proposed Operating Budget and FY 2007 Proposed Non-routine Work Plan to City Commission	City Manager and Finance Director
	05/10/06 - 05/11/06	FY 2007 Proposed Operating Budget Work Session – All Day 5/10 and (if necessary) 5/11 – Cool Springs House (Crockett Park)	City Commission, City Manager and all Department Heads
05/12/06	05/19/06	Budget Work Session follow-up information prepared	Finance Director

FY 2007 BUDGET CALENDAR

Date		Event	Responsibility
Start	Completion		
	05/19/06	Proposed Ordinance to City Recorder, Public Library and posted on City Website for public inspection	Finance Director
	05/12/06	Notice of public hearing on FY 2007 Budget proposals to the <u>Williamson County Review Appeal</u> and the <u>Williamson A.M section of The Tennessean.</u>	City Recorder
	05/22/06	Regular Commission meeting for public hearing, first reading and adoption of FY 2007 Appropriations Ordinance and Tax Rate Ordinance	City Commission
	06/12/06	Regular Commission meeting for public hearing on the FY 2007 Appropriations & Tax Ordinances	City Commission
	06/26/06	Regular Commission meeting for public hearing, second and final reading and adoption of the FY 2007 Appropriations Ordinance and FY 2007 Tax Rate Ordinance; the Capital Improvements Program (FY 2007 – 2012), FY 2007 Classification and Pay Plan, and the FY 2007 Non-routine Work Plan adopted by Resolution	City Commission
	07/14/06	Final report on accomplishments of the FY 2006 Non-routine Work Plan due to the City Manager	All Department Heads



Long-Term Planning Brentwood 2020 Plan

In 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.

The 2020 plan is built around seven major goals adopted by the City Council, arrived at through a highly participatory process involving hundreds of citizens. The seven fundamental goals, each with a set of Objectives and accompanying Action Steps, are as follows:

Goal I - Environmental Conservation, Recreation, & Scenic Provisions

- I.A: Stream Corridor Objectives
- I.B: Restrictive Topography and Soil Objectives
- I.C: Scenic Vistas, Hilltops and Corridors Objectives
- I.D: Natural Areas with Native Vegetation and Farmland Objectives
- I.E: Open Space Objectives
- I.F: Passive Parks Objectives
- I.G: Active Parks Objectives

Goal II - Retirement Provisions

- II.A: Group Living Retirement Objectives
- II.B: Individual Retirement Housing Objectives
- II.C: Transportation Services for Retirement Objectives

Goal III - Commercial Provisions

- III.A: Regional-Scale Commercial Objectives
- III.B: Neighborhood-Scale Commercial Objectives
- III.C: Convenience-Scale Commercial Objectives
- III.D: Existing Commercial Objectives

Goal IV - Mobility Provisions

- IV.A: Regional Access Objectives
- IV.B: Community Access Objectives
- IV.C: Neighborhood Access Objectives
- IV.D: Pedestrian and Bicycle Objectives
- IV.E: Public Transportation Objectives
- IV.F: Trip Reduction Improvements
- IV.G: Technology Improvements

Long-Term Planning Brentwood 2020 Plan

Goal V - Residential & Service Institutional Provisions

V.A: Single-Family Residential Objectives

V.B: Service Institutional Objectives (schools and churches)

Goal VI - Community Identity Provisions

VI.A: Gateways Objectives

VI.B: Cultural & Civic Provision Objectives

Goal VII - Growth Management Provisions

VII.A: Planning Objectives

VII.B: Land Protection Objectives

VII.C: Community Involvement/Monitoring Objectives

VII.D: Annexation Objectives

VII.E: Infrastructure Objectives

VII.F: Fiscal Objectives

Under each general objective (e.g., Objective I.A, Stream Corridors) is a series of more specific objectives (e.g., Objective I.A.1, “Conserve and protect stream corridors as drainage and flood management areas, as plant and animal habitats and to improve water quality of streams”). Under each specific objective is listed a series of from one to five Action Steps (e.g., Action Step 1, “Continue to enforce existing regulations that strictly 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.”) All together there are 129 such Action Steps.

This assessment of implementation progress examined the status of work on each of the 129 recommended Action Steps. Each was categorized as follows:

- Complete
- Ongoing or In Progress
- Not Started But Still Planned
- No Longer Relevant

Goal I - Environment: All Action Steps have either been completed (Example: “Expand Little Harpeth River Corridor Park through acquisition and land dedication.”); are ongoing (Example: “Enforce regulations that limit development within the Little Harpeth River floodplain.”); or are no longer relevant (Example: “Amend zoning ordinance to prohibit new structures within 300 feet of the edge of Old Smyrna Road.”) Next steps are clear. (Example: “Amend Subdivision Regulations to prohibit land disturbance on hillside areas with slopes greater than 15%.”) Major progress on new parks (Crockett and Tower, most notably).

Goal II - Retirement: All Action Steps have been completed.

Long-Term Planning Brentwood 2020 Plan

Goal III - Commercial: All Action Steps related to the proposed Mallory Lane Extension and improved access to the Spires tract are no longer relevant. The proposed Extension is no longer active nor feasible because of new development in what would have been the corridor for the Extension.

Some of the Action Steps have been completed (Example: Creating a Town Center commercial district). Adjustments are needed to the objective of establishing multiple new neighborhood commercial centers, because of strong resistance to introducing that concept into developed areas. More emphasis is needed in the Plan on the Town Center possibilities. More emphasis is desirable on incorporating support retail services into office developments.

Goal IV - Mobility: Road improvements have been ongoing and the largest component of Brentwood's Capital Improvements Program. Continued partnerships with the State and private development interests are essential to accomplish more than can be done with local funds alone. More emphasis is needed on transportation management strategies other than road widening.

Goal V - Residential and Institutional: Maintenance of the one-acre minimum density for residential development continues to be the accepted standard for Brentwood and has been implemented throughout. Coordination with the school system for siting new facilities and joint use of facilities has been successful and ongoing.

Goal VI - Community Identity: Ongoing work on gateways, public landscaping, signage, and the design of public facilities has served to promote Brentwood's unique identity.

Goal VII - Growth Management: Major accomplishments include working with Williamson County and its municipalities in establishing Urban Growth Boundaries; negotiating and implementing an Interlocal Agreement with Nolensville to establish a non-commercial buffer area where the city limits abut; continued efficient management of City finances; successful completion of several major annexations and extension of City services into those areas; and coordinating extension and provision of utilities to serve new development. A key remaining task is development of regulations to further control hillside development and preserve scenic vistas.

The "bottom line" of the evaluation: Implementation progress to date has been aggressive. The Brentwood Community has taken the 2020 Comprehensive Plan as a blueprint for action, and there are significant accomplishments in all areas. There are also some changed circumstances, which affect the viability and/or relevance of an action item. Accordingly, there are some action items that are no longer operable because they have been completed. Some action items cannot or should not be completed because of changed circumstances. And work on many is ongoing. A copy of the Brentwood 2020 Plan Update can be found on the City's website www.brentwood-tn.org.



BUDGET SUMMARIES

GOVERNMENTAL FUNDS REVENUES/FUND SOURCES

Revenues/Fund Sources

General Fund

Property Taxes
Local Sales Taxes
Other Local Taxes
Hotel Taxes
State Shared Revenues
Permit Fees
Fines & Other
Interest Earnings

State Street Aid Fund

State Shared Gasoline Taxes
Interest Earnings

Public Works Projects Fund

Public Works Projects Fees
Edmondson Branch Fees
Interest Earnings

Drug Fund

Drug Fines

Debt Service Fund

General Fund Transfers
Interest Earnings

Equipment Replacement Fund

General Fund Transfers
Interest Earnings

Post Employment Benefits Fund

General Fund Transfers
Water and Sewer Fund Transfers
Interest Earnings

Capital Projects Fund

General Obligation Bond Proceeds
PWP Fund Transfers
General Fund Transfers
State/County/Other Governments
Private Sources
Interest Earnings

**GOVERNMENTAL FUNDS
EXPENDITURES/FUND USES**

Expenditures/Uses of Funds

General Fund	Departmental/Activity Programs Educational & Community Contributions Transfers to Municipal Center Fund Transfers to Debt Service Fund Transfers to Capital Projects Fund Transfers to Emergency Communications District Transfers to Equipment Replacement Fund Transfers to Post Employment Benefits Fund
State Street Aid Fund	Street Resurfacing/Maintenance
Public Works Projects Fund	Transfers 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
Post Employment Benefits Fund	Post Employment Life/Health Insurance
Capital Projects Fund	Capital Projects

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

	Beginning Fund Balance (Estimated) July 1, 2006	Budgeted Revenues FY 2006-2007	Budgeted Expenditures FY 2006-2007	Ending Fund Balance (Projected) June 30, 2007
General Fund	\$ 18,610,748	\$ 27,256,545	\$ 27,254,360	\$ 18,612,933
State Street Aid Fund	525,478	847,000	950,000	422,478
Public Works Project Fund	1,754,088	607,625	2,285,000	76,713
Drug Fund	163,649	27,000	118,900	71,749
Debt Service Fund	3,023,392	3,255,000	2,938,425	3,339,967
Equipment Replacement Fund	1,008,584	790,000	929,400	869,184
Capital Projects Fund	10,368,835	3,435,000	12,115,000	1,688,835
Post Employment Benefits Fund	997,001	755,000	25,000	1,727,001
Totals	\$ 36,451,775	\$ 36,973,170	\$ 46,616,085	\$ 26,808,860

Total (Excluding Capital Projects Fund)	\$ 26,082,940	\$ 33,538,170	\$ 34,501,085	\$ 25,120,025
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General Fund Budget
Year-To-Year Summary

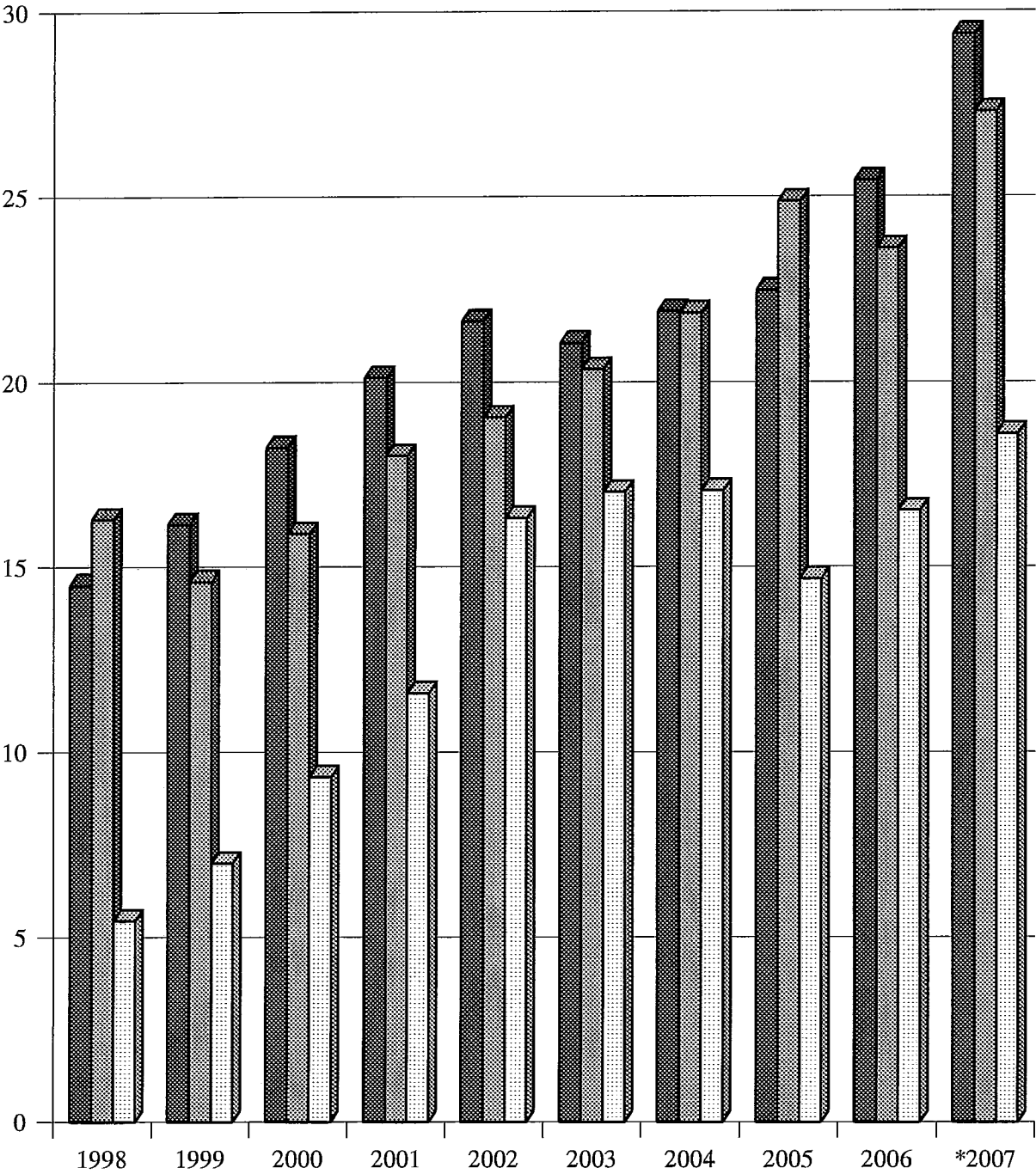
	FY 2004-05 Actual	FY 2005-06 Projected	FY 2006-07 Budget
Revenues	\$ 25,449,075	\$ 29,374,243	\$ 27,256,545
Expenditures	22,411,324	24,803,951	27,254,360
Excess (Deficiency) of Revenues Over Expenditures	3,037,751	4,570,292	2,185

Fund Balance/Special Appropriation Transfers -
Capital Projects, Equipment Replacement and Post
Retirement Benefits Fund

	(1,190,000)	(2,490,000)	
Beginning Fund Balance	14,682,705	16,530,456	18,610,748
Ending Fund Balance	<u>\$ 16,530,456</u>	<u>\$ 18,610,748</u>	<u>\$ 18,612,933</u>

GENERAL FUND

Millions



■ Revenues ■ Expenditures □ Fund Balance

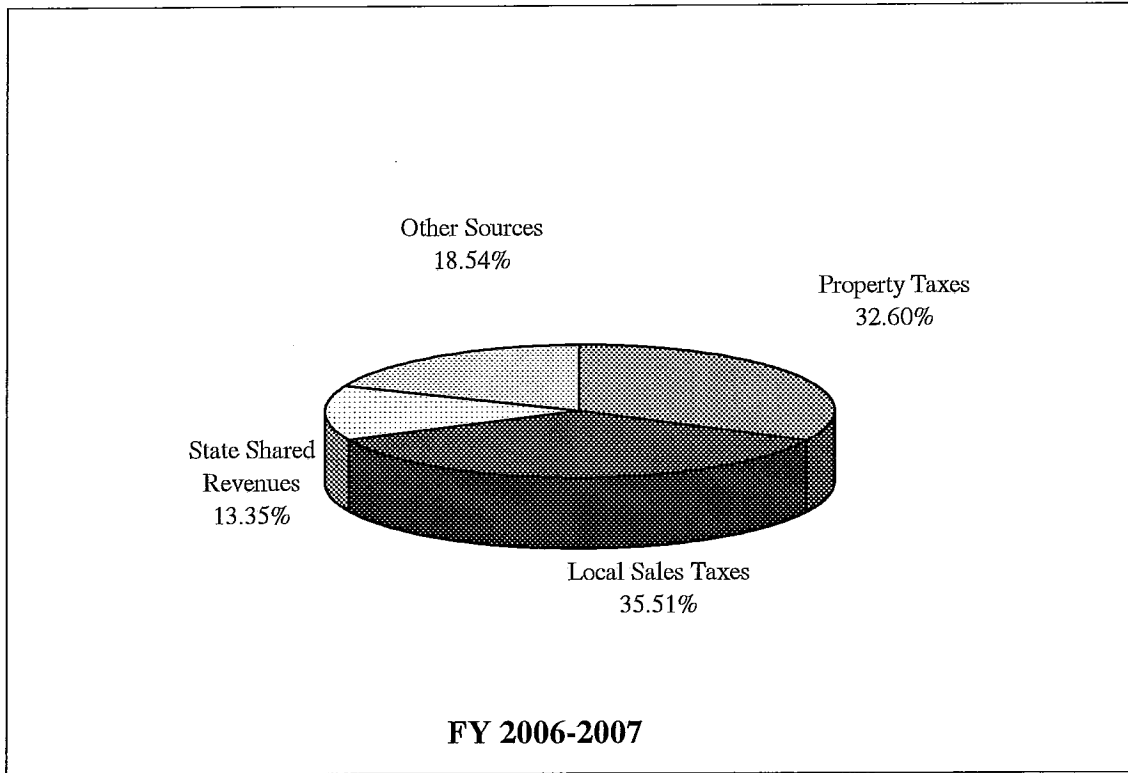
* = budgeted

GENERAL FUND REVENUES

	FY 2004-05 Budget	FY 2004-05 Actual	FY 2005-06 Budget	FY 2005-06 Actual	FY 2006-07 Budget
Taxes					
Local Sales Tax	\$ 8,565,000	\$ 8,691,778	\$ 8,480,000	\$ 10,098,178	\$ 9,680,000
Real and Personal Property Tax	7,685,000	7,981,943	8,107,000	8,550,644	8,450,000
Public Utility Property Tax	435,000	491,509	435,000	478,644	433,000
Business Taxes	917,800	985,218	967,800	1,125,824	1,067,800
Hotel/Motel Taxes	600,000	787,808	725,000	955,407	830,000
Other Taxes	980,700	1,121,320	966,500	1,225,039	1,144,000
Total Taxes	19,183,500	20,059,575	19,681,300	22,433,736	21,604,800
Licenses and Permits					
Building Permits	775,000	737,515	840,000	992,941	840,000
Other	134,750	190,046	140,000	291,124	140,000
Total Licenses and Permits	909,750	927,561	980,000	1,284,065	980,000
Fines and Fees	230,000	226,857	263,600	392,005	340,000
Charges for Services	167,500	189,844	245,700	234,322	196,500
Intergovernmental					
State Sales Tax	1,776,000	1,860,938	1,933,000	2,043,006	2,050,000
State Income Tax	900,000	804,861	900,000	1,473,919	900,000
Other	920,545	957,895	785,345	813,693	690,045
Total Intergovernmental	3,596,545	3,623,695	3,618,345	4,330,618	3,640,045
Uses of Money and Property	294,200	398,349	319,700	670,392	479,200
Other	16,500	23,194	16,000	29,105	16,000
GRAND TOTAL	\$ 24,397,995	\$ 25,449,075	\$ 25,124,645	\$ 29,374,243	\$ 27,256,545

GENERAL FUND

Revenues by Source



CITY OF BRENTWOOD BUDGET REVENUE RATIOS GENERAL FUND

	2005-2006 Amount	BUDGET %	2006-2007 Amount	BUDGET %
REVENUES:				
Property Taxes	\$8,542,000	34.00%	\$8,883,000	32.60%
Local Sales Taxes	8,480,000	33.75%	9,680,000	35.51%
State Shared Revenues	3,618,345	14.40%	3,640,045	13.35%
Other Sources	4,484,300	17.85%	5,053,500	18.54%
TOTAL REVENUES	\$25,124,645	100.00%	\$27,256,545	100.00%



GENERAL FUND REVENUES

Major Changes

	Budget FY 2006	Budget FY 2007	Change Dollar	Percentage
1. Real/Personal Property Tax	\$ 8,107,000	\$ 8,450,000	\$ 343,000	4.23%
2. Local Sales Tax	8,480,000	9,680,000	1,200,000	14.15%
3. State Shared Sales Tax	1,933,000	2,050,000	117,000	6.05%
4. Business Taxes	967,800	1,067,800	100,000	10.33%
5. Wholesale Beer Tax	520,500	545,000	24,500	4.71%
6. Interest Earnings	200,000	300,000	100,000	50.00%
7. Building Permits	840,000	840,000	-	0.00%
8. Hotel/Motel Tax	<u>725,000</u>	<u>830,000</u>	<u>105,000</u>	<u>14.48%</u>
Net Change	21,773,300	23,762,800	1,989,500	9.14%
9. Remaining Sources	<u>3,351,345</u>	<u>3,493,745</u>	<u>142,400</u>	<u>4.25%</u>
TOTAL CHANGE	<u>\$ 25,124,645</u>	<u>\$ 27,256,545</u>	<u>\$ 2,131,900</u>	<u>8.49%</u>

BUDGET SUMMARY - REVENUES AND EXPENDITURES
ALL FUNDS
FISCAL YEAR 2006 - 2007

	<u>General Fund</u>	<u>State Street Aid Fund</u>	<u>Public Works Project Fund</u>	<u>Drug Fund</u>	<u>Equipment Replacement Fund</u>
Revenues					
Local Sales Tax	\$ 9,680,000				
Real and Personal Property Tax	8,450,000				
State Sales Tax	2,050,000				
State Income Tax	900,000				
Business Taxes	1,067,800				
Public Utility Property Tax	433,000				
Building Permits	840,000				
Hotel/Motel Tax	830,000				
Fines and Fees	340,000				
Other Taxes and Revenues	2,665,745	7,000	52,625	2,000	20,000
State Gas/Motor Fuel Tax		840,000			
Operating Transfers /Contributions In					770,000
Public Works Project and Edmondson Branch Fees			555,000		
Drug Related Fines				25,000	
General Obligation Bond Proceeds					
Water Sales/Tap Fees					
Sewer Charges/Tap Fees					
Rental Income					
911 Fees					
Total Revenues and Sources of Funds	\$ 27,256,545	\$ 847,000	\$ 607,625	\$ 27,000	\$ 790,000
Expenditures					
Personal Services	17,043,085				
Program Costs	3,993,365				
Repairs and Maint - Roads and Streets		950,000			
Debt Service					
Operating Transfers/Contributions Out	4,699,200		2,285,000		
Other Uses of Funds/Expenses				20,000	
Capital Outlay/Depreciation	1,518,710			98,900	929,400
Purchased Water					
Sewage Treatment					
Total Expenditures and Other Uses	\$27,254,360	\$950,000	\$2,285,000	\$118,900	\$929,400
Sources Over (Under)	\$ 2,185	\$ (103,000)	\$ (1,677,375)	\$ (91,900)	\$ (139,400)
Balances - July 1, 2006	\$ 18,610,748	\$ 525,478	\$ 1,754,088	\$ 163,649	\$ 1,008,584
Estimated Balances - June 30, 2007	\$ 18,612,933	\$ 422,478	\$ 76,713	\$ 71,749	\$ 869,184

BUDGET SUMMARY - REVENUES AND EXPENDITURES
ALL FUNDS
FISCAL YEAR 2006 - 2007

<u>Debt Fund</u>	<u>Capital Projects Fund</u>	<u>Post Employment Benefits Fund</u>	<u>Enterprise Funds</u>	<u>Emergency Communication District</u>	<u>Totals</u>
					\$ 9,680,000
					8,450,000
					2,050,000
					900,000
					1,067,800
					433,000
					840,000
					830,000
					340,000
90,000	850,000	75,000	429,245	30,000	4,221,615
					840,000
3,165,000	2,585,000	680,000		290,000	7,490,000
					555,000
					25,000
					-
			7,430,000		7,430,000
			4,884,000		4,884,000
			483,250		483,250
				452,000	452,000
					-
<u>\$ 3,255,000</u>	<u>\$ 3,435,000</u>	<u>\$ 755,000</u>	<u>\$ 13,226,495</u>	<u>\$ 772,000</u>	<u>\$ 50,971,665</u>
			1,643,770	630,955	19,317,810
					3,993,365
					950,000
2,938,425					2,938,425
					6,984,200
		25,000	2,629,165	166,600	2,840,765
	12,115,000		2,175,000	80,200	16,917,210
			3,250,000		3,250,000
			1,800,000		1,800,000
<u>\$2,938,425</u>	<u>\$12,115,000</u>	<u>\$25,000</u>	<u>\$11,497,935</u>	<u>\$877,755</u>	<u>\$58,991,775</u>
\$ 316,575	\$ (8,680,000)	\$ 730,000	\$ 1,728,560	\$ (105,755)	\$ (8,020,110)
\$ 3,023,392	\$ 10,368,835	\$ 997,001	\$ 22,865,508	\$ 682,309	\$ 59,999,592
\$ 3,339,967	\$ 1,688,835	\$ 1,727,001	\$ 24,594,068	\$ 576,554	\$ 51,979,482

TOTAL EXPENDITURES BY FUND AND DEPARTMENT
FISCAL YEAR 2006 - 2007

Activity/Department	General Fund	State Street Aid Fund	Public Works Project Fund	Drug Fund	Equipment Replacement Fund
City Commission	\$ 135,760				
City Court	26,900				
City Manager's Office	340,785				
Elections	20,000				
Finance	699,930				
City Recorder	92,980				
Legal Services	235,260				
Technology	676,380				
Geographic Information System	193,030				
Human Resources	254,100				
Community Relations	251,690				
Planning and Development	443,085				
Codes Enforcement	725,670				
Insurance/Other Benefits	709,015				
Police/Emergency Communications	5,549,215				
Drug Enforcement				118,900	
Fire/Safety Center	5,190,520				
Public Works	1,951,280				
Storm Drainage	56,500				
Street Lighting	360,000				
Traffic Signalization	211,385				
Service Center	247,500				
Street Repairs		950,000			
Engineering Services	513,840				
Public Health	74,750				
Parks and Recreation	1,522,640				
Public Library	1,798,745				
Education	225,000				
Economic Development	10,000				
City Boards	7,000				
Crockett Historic Center	32,200				
Debt Service Fund Transfer	3,150,000				
Principal and Interest - Debt Service					
Heavy Equipment and Vehicles					623,400
Computer Equipment and Software					306,000
Capital Projects Fund Transfer	300,000		2,285,000		
Capital Outlay - Capital Projects Fund					
Municipal Center Fund Transfer/Expenditures	339,200				
Post Retirement Benefits Fund Transfer/Expenditures	620,000				
Emergency Communications District	290,000				
Water and Sewer Expenditures					
TOTALS	\$ 27,254,360	\$ 950,000	\$ 2,285,000	\$ 118,900	\$ 929,400

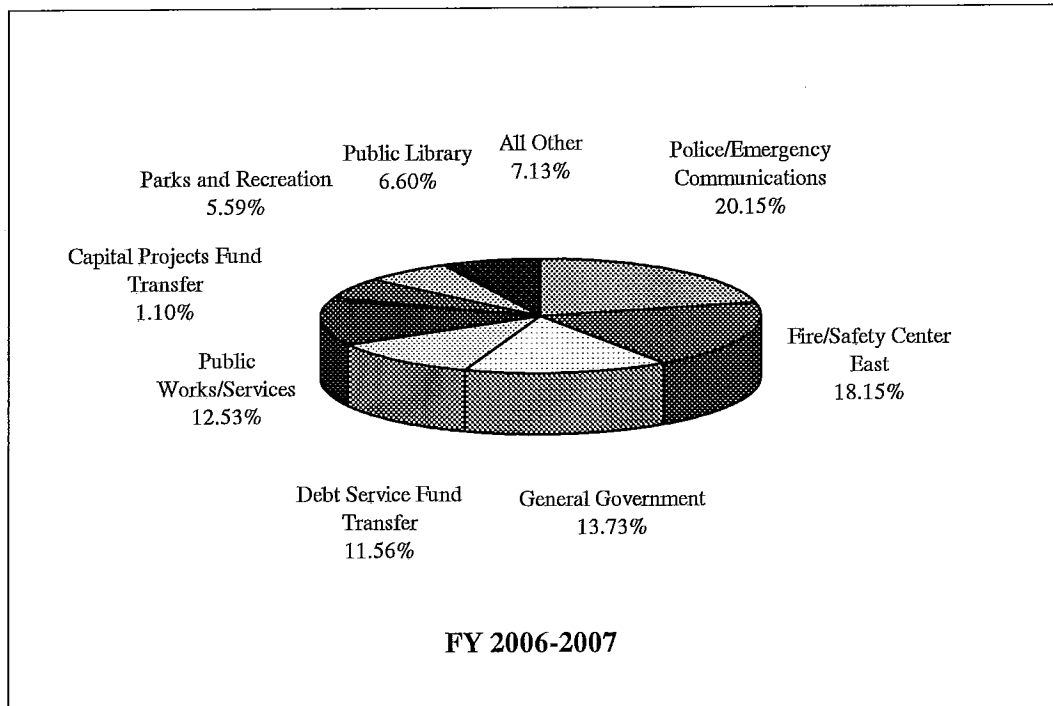
TOTAL EXPENDITURES BY FUND AND DEPARTMENT
FISCAL YEAR 2006 - 2007

Post Retirement Benefits Fund	Debt Fund	Capital Projects Fund	Enterprise Funds	Emergency Communication District	Totals
					\$ 135,760
					26,900
					340,785
					20,000
					699,930
					92,980
					235,260
					676,380
					193,030
					254,100
					251,690
					443,085
					725,670
					709,015
					5,549,215
					118,900
					5,190,520
					1,951,280
					56,500
					360,000
					211,385
					247,500
					950,000
					513,840
					74,750
					1,522,640
					1,798,745
					225,000
					10,000
					7,000
					32,200
					3,150,000
	2,938,425				2,938,425
					623,400
					306,000
					2,585,000
		12,115,000			12,115,000
			495,595		834,795
25,000			60,000		705,000
				877,755	1,167,755
			10,942,340		10,942,340
<u>\$ 25,000</u>	<u>\$ 2,938,425</u>	<u>\$ 12,115,000</u>	<u>\$ 11,497,935</u>	<u>\$ 877,755</u>	<u>\$ 58,991,775</u>

* Includes Interfund Transfers of \$7,969,200

GENERAL FUND

Expenditures by Department



CITY OF BRENTWOOD

GENERAL FUND

BUDGET EXPENDITURE RATIOS BY DEPARTMENT

	2005-2006 Amount	BUDGET %	2006-2007 Amount	BUDGET %
Police/Emergency Communications	\$ 5,213,780	20.76%	\$ 5,839,215	21.41%
Fire/Safety Center East	4,822,745	19.20%	5,190,520	19.04%
General Government	3,415,190	13.60%	4,095,570	15.03%
Debt Service Fund Transfer	3,050,000	12.14%	3,150,000	11.56%
Public Works/Services	3,055,875	12.16%	3,415,255	12.53%
Capital Projects Fund Transfer	300,000	1.19%	300,000	1.10%
Parks and Recreation	1,383,710	5.51%	1,522,640	5.59%
Public Library	1,676,600	6.67%	1,798,745	6.60%
All Other	2,202,565	8.77%	1,942,415	7.13%
TOTAL EXPENDITURES	\$25,120,465	100.00%	\$27,254,360	100.00%

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

All Other consists of Insurance/Other Benefits, Education, Economic Development, City Boards, Crockett Historic Center, and the Operating Transfer to the Municipal Center and Post Retirement Benefits Fund.

GENERAL FUND

Changes in Departmental Expenditures

<u>Activity/Department</u>	<u>Budget FY 2006</u>	<u>Budget FY 2007</u>	<u>Increase/ - Decrease</u>	<u>Percent Change</u>
City Commission	\$ 120,605	\$ 135,760	\$ 15,155	12.57%
City Court	26,900	26,900	-	0.00%
City Manager's Office	247,445	340,785	93,340	37.72% (a)
Elections	-	20,000	20,000	100.00% (b)
Finance	590,625	699,930	109,305	18.51%
City Recorder	-	92,980	92,980	100.00% (c)
Legal Services	230,395	235,260	4,865	2.11%
Technology	536,930	676,380	139,450	25.97%
Geographic Information System	-	193,030	193,030	100.00% (d)
Human Resources	295,425	254,100	(41,325)	-13.99%
Community Relations	221,005	251,690	30,685	13.88%
Planning & Development	498,410	443,085	(55,325)	-11.10%
Codes Enforcement	647,450	725,670	78,220	12.08%
Insurance/Other Benefits	991,965	709,015	(282,950)	-28.52% (e)
Police Department	4,950,380	5,549,215	598,835	12.10%
Fire Department	4,766,335	5,129,100	362,765	7.61%
Safety Center East	56,410	61,420	5,010	8.88%
Public Works	1,803,570	1,951,280	147,710	8.19%
Storm Drainage	56,500	56,500	-	0.00%
Street Lighting	350,000	360,000	10,000	2.86%
Traffic Signalization	167,590	211,385	43,795	26.13%
Service Center	241,010	247,500	6,490	2.69%
Engineering Services	364,205	513,840	149,635	41.09% (f)
Public Health	73,000	74,750	1,750	2.40%
Parks and Recreation	1,383,710	1,522,640	138,930	10.04%
Public Library	1,676,600	1,798,745	122,145	7.29%
Education	210,000	225,000	15,000	7.14%
Economic Development	10,000	10,000	-	0.00%
City Boards	7,000	7,000	-	0.00%
Crockett Historic Center	31,600	32,200	600	1.90%
Transfer to Debt Service Fund	3,050,000	3,150,000	100,000	3.28%
Transfer to Capital Projects Fund	300,000	300,000	-	0.00%
Transfer to Municipal Center Fund	335,000	339,200	4,200	1.25%
Contribution to ECD	263,400	290,000	26,600	10.10%
Transfer to Post Retirement Benefits Fund	617,000	620,000	3,000	0.48%
Total Expenditures and Other Uses	\$ 25,120,465	\$ 27,254,360	\$ 2,133,895	8.49%

(a) Please see budget comments on page 88 for an explanation of the increase.

(b) No City elections were scheduled for FY 2006

(c) Please see budget comments on page 98 - new activity for FY 2007

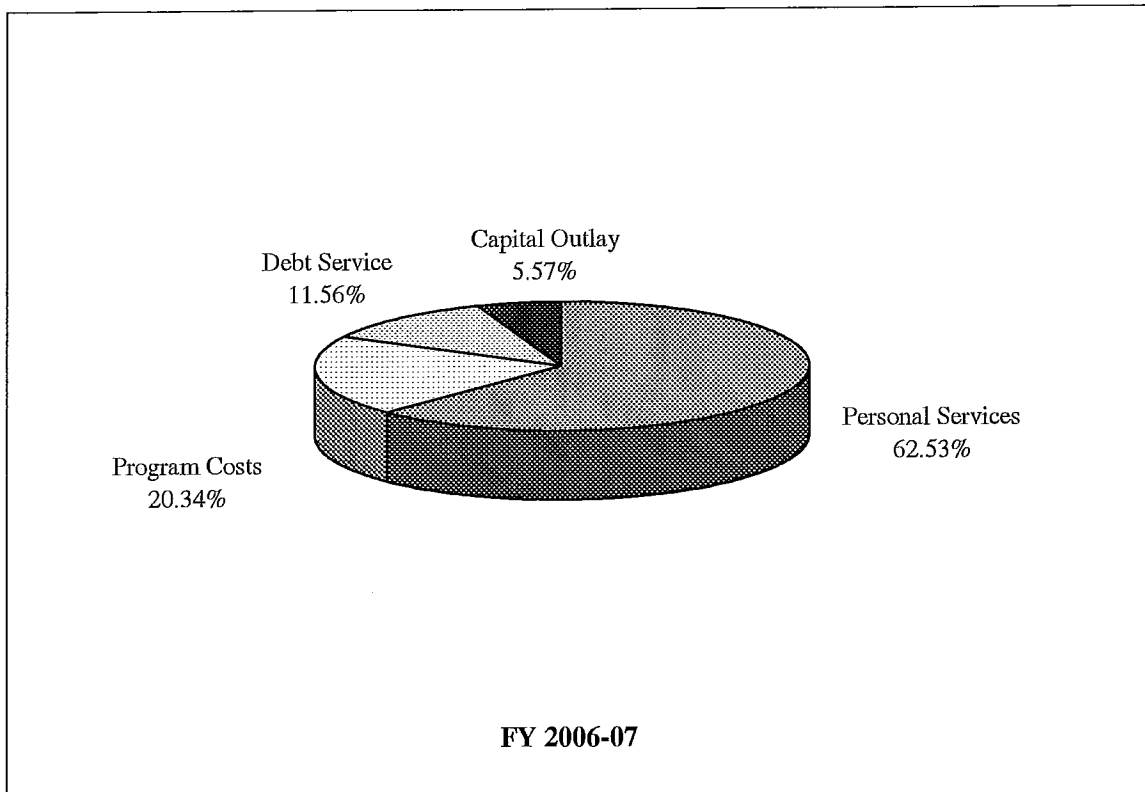
(d) Please see budget comments on page 112 - new activity for FY 2007

(e) Please see budget comments on page 135 for an explanation of the decrease.

(f) Please see budget comments on page 159 for an explanation of the decrease.

GENERAL FUND

Expenditures by Category



CITY OF BRENTWOOD
GENERAL FUND
BUDGET EXPENDITURE RATIOS BY CATEGORY

	2005-06 Amount	BUDGET %	2006-07 Amount	BUDGET %
Personal Services (Salaries and Benefits)	\$ 15,290,840	60.86%	\$ 17,043,085	62.53%
Program Costs	5,443,425	21.67%	5,542,565	20.34%
Debt Service	3,050,000	12.14%	3,150,000	11.56%
Capital Outlay	1,336,200	5.32%	1,518,710	5.57%
TOTAL EXPENDITURES	\$ 25,120,465	100.00%	\$ 27,254,360	100.00%

GENERAL FUND
Expenditures by Category

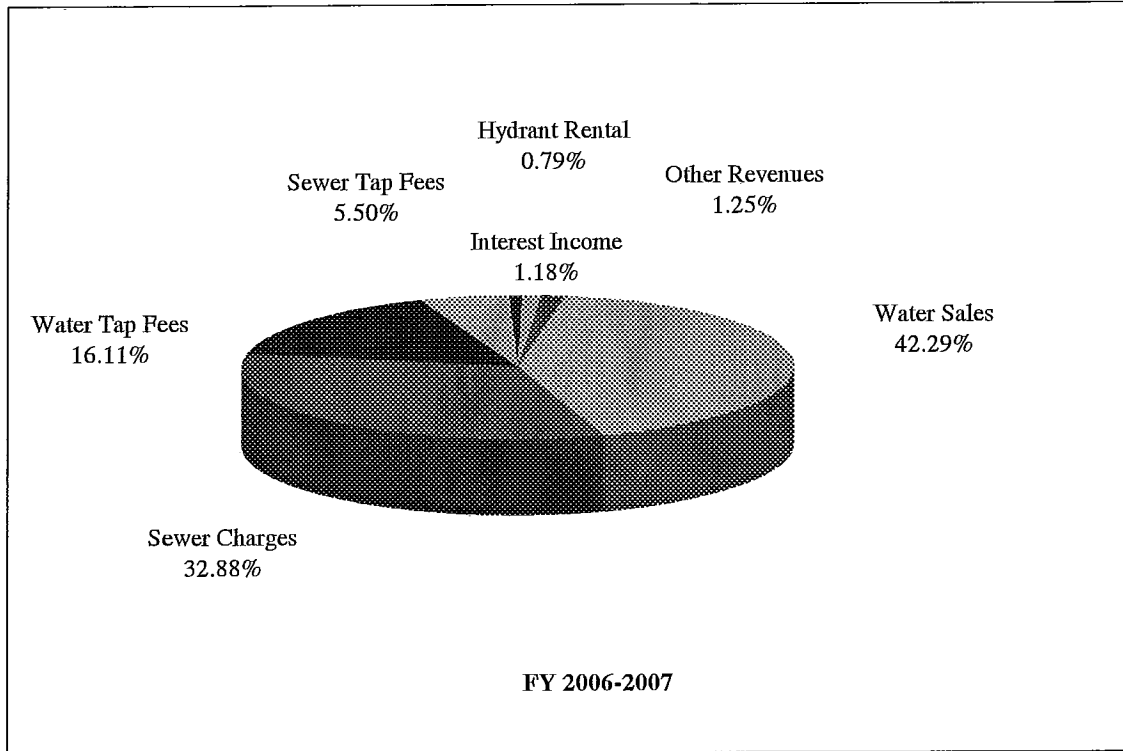
	Budget FY 2006	Budget FY 2007	<u>Change</u> Dollars	<u>Percentage</u>
Personal Services	\$ 15,290,840	\$ 17,043,085	\$ 1,752,245	11.46%
Program Costs	5,443,425	5,542,565	99,140	1.82%
Debt Service	3,050,000	3,150,000	100,000	3.28%
Capital Outlay	<u>1,336,200</u>	<u>1,518,710</u>	<u>182,510</u>	<u>13.66%</u>
TOTAL	<u><u>\$ 25,120,465</u></u>	<u><u>\$ 27,254,360</u></u>	<u><u>\$ 2,133,895</u></u>	<u><u>8.49%</u></u>

**GENERAL FUND
ONE TIME CAPITAL OUTLAY EXPENDITURES
FISCAL YEAR 2006-2007
DETAIL BY ACTIVITY**

<u>Activity</u>	<u>Account #</u>	<u>Description</u>	<u>Cost</u>	<u>Total</u>
Finance	41500-950	(1) Computer Hardware	\$ 1,500	\$ 1,500
Information/Tech	41640-930	(1) Equip. Replacement Fund Contribution	180,000	
Information/Tech	41640-952	(1) UPS's Replacement	4,000	
Information/Tech	41640-952	(1) New switches @ Library, Service Ctr & Station 2	8,000	
Information/Tech	41640-952	(1) Network Test Equipment (meter)	9,500	
Information/Tech	41640-952	(1) Spare Equipment for Fiber Connections	7,000	
Information/Tech	41640-952	(1) Backup Storage Hardware	28,000	236,500
Geographic Information	41645-950	(1) Computer Hardware	3,000	
Geographic Information	41645-950	(1) Computer Software	15,000	
Geographic Information	41645-950	(1) Misc. Technology	10,000	28,000
Planning & Codes	41700-947	(1) Large Lateral Filing Cabinet	900	
Planning & Codes	41700-947	(1) Replacement of Office Desk Chairs	3,200	4,100
Codes Enforcement	41710-944	(1) Four Wheel Drive Pick-up Truck	23,500	
Codes Enforcement	41710-947	(1) Replacement of Office Desk Chairs	1,500	
Codes Enforcement	41710-950	(1) Provision for Failed Monitors, etc.	800	25,800
Police Department	42100-930	(1) Equip. Replacement Fund Contribution	250,000	
Police Department	42100-941	(3) Defibrillators	2,700	
Police Department	42100-947	(1) Chairs for Records	600	
Police Department	42100-947	(1) Chairs for CID Conference Room	3,500	
Police Department	42100-950	(7) Laptop Computers for CID	14,000	
Police Department	42100-950	(1) Forensic Recovery of Evidence Device-Computer Forensic	6,000	
Police Department	42100-951	(1) Crash Zone Software/DET	900	
Police Department	42100-952	(3) Digital Video Cameras	2,350	
Police Department	42100-952	(1) Pole Video Surveillance Camera	6,000	
Police Department	42100-952	(1) Duplex color Document Scanner	6,000	
Police Department	42100-952	(1) Laser Color Printer	1,500	
Police Department	42100-952	(1) Photo Quality Laminator 13"	800	
Police Department	42100-952	(1) Ultra Sonic Weapon Cleaning System	3,465	
Police Department	42100-952	(1) Vericom VC 3000 for Crash Scene Measurements	2,580	
Police Department	42100-952	(3) Traffic Laser Gun	7,800	
Police Department	42100-952	(1) Camera Lenses for 1 50 1 Ratio	1,700	
Police Department	42100-952	(1) Electronic Card Reader for Crime Scene Room	1,500	311,395
Fire Department	42200-930	(1) Equip. Replacement Fund Contribution	210,000	
Fire Department	42200-944	(1) 1-Ton Pickup to Tow Hazardous Materials Trailer	19,500	
Fire Department	42200-944	(1) Fire Portion of Public Works Replacement (25%)	5,000	
Fire Department	42200-947	(1) Office Equipment	350	
Fire Department	42200-948	(1) Fire Hose Replacement	5,000	
Fire Department	42200-948	(1) Portable Radios	5,000	
Fire Department	42200-948	(1) Hazardous Material Response Trailer	25,000	
Fire Department	42200-948	(1) Replacement Hydraulic Hose for Jaws of Life	2,000	
Fire Department	42200-950	(1) Computer Hardware	1,000	
Fire Department	42200-951	(1) Computer Software	1,000	
Fire Department	42200-954	(1) Misc Technology	1,000	274,850
Public Works	43120-930	(1) Equip. Replacement Fund Contribution	125,000	
Public Works	43120-944	(2) 1-Ton 4X4 Pickup Truck	49,500	
Public Works	43120-948	(1) Salt Spreader & Blade for Truck	9,500	184,000
Storm Drainage	43150-932	Subdivision Improvements	50,000	50,000
Traffic Signalization	43165-948	(150) Back Plate for Signals	12,750	
Traffic Signalization	43165-948	(1) Loop Tester & ATSI Monitor	13,815	26,565
Engineering Services	43800-944	(1) 1992 Replacement Jeep	21,500	21,500
Parks & Recreation	44400-930	(1) Equip. Replacement Fund Contribution	5,000	
Parks & Recreation	44400-944	(1) Chevrolet Silverado 3500	40,000	45,000
Public Library	44800-950	(1) Computer Hardware	9,500	9,500
Oper. Transfer to Cap Proj Fund	51640-760	Miscellaneous Capital Projects	300,000	300,000
TOTAL			\$ 1,518,710	\$ 1,518,710

WATER & SEWER FUND

Operating Revenues



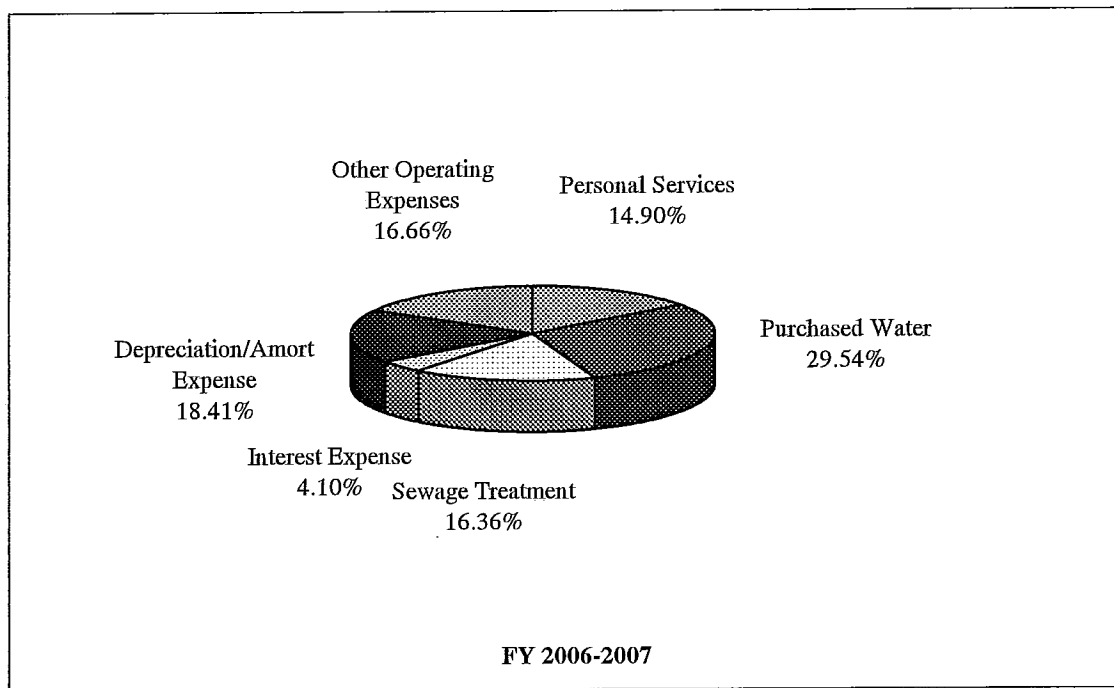
CITY OF BRENTWOOD WATER AND SEWER FUND OPERATING REVENUE RATIOS

	2005-2006	BUDGET	2006-2007	BUDGET
	Amount	%	Amount	%
Water Sales	\$ 5,305,000	50.27%	\$ 5,380,000	42.29%
Sewer Charges	4,053,000	38.40%	4,184,000	32.88%
Water Tap Fees	400,000	3.79%	2,050,000	16.11%
Sewer Tap Fees	500,000	4.74%	700,000	5.50%
Hydrant Rental	100,000	0.95%	100,000	0.79%
Interest Income	50,000	0.47%	150,000	1.18%
Other Revenues	145,670	1.38%	159,245	1.25%
TOTAL OPERATING REVENUES	\$ 10,553,670	100.00%	\$12,723,245	100.00%

WATER & SEWER FUND

Operating Expenses

(Excludes Capital Improvements)



CITY OF BRENTWOOD WATER AND SEWER FUND OPERATING EXPENSE RATIOS

	2005-2006 Amount	BUDGET %	2006-2007 Amount	BUDGET %
Personal Services	\$1,541,590	15.44%	\$ 1,643,770	14.93%
Purchased Water	3,000,000	30.05%	3,250,000	29.54%
Sewage Treatment	1,500,000	15.02%	1,800,000	16.36%
Interest Expense	419,885	4.21%	450,990	4.10%
Depreciation/Amortization Expense	2,025,000	20.28%	2,025,000	18.41%
Other Operating Expenses	1,497,295	15.00%	1,832,580	16.66%
TOTAL OPERATING EXPENSES	\$9,983,770	100.00%	\$11,002,340	100.00%

CAPITAL IMPROVEMENTS PROGRAM



RESOLUTION 2006-36

**A RESOLUTION TO ADOPT A CAPITAL IMPROVEMENTS PROGRAM FOR THE
CITY OF BRENTWOOD FOR THE FISCAL YEARS 2007-2012**

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 2007-2012, 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 Brian J. Sweeney

ADOPTED: _____

Approved as to form:

RECORDER Roger A. Horner

CITY ATTORNEY Roger A. Horner

MAJOR CAPITAL IMPROVEMENT PROJECTS
(i.e. Greater than \$500,000)
Fiscal Year 2006 - 2007

General Facilities and Equipment

Town Center Parking	\$ 1,400,000
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Transportation

Split Log Road	\$ 2,890,000
Concord Road (East of Edmondson Pike)	\$ 2,065,000
Franklin Road (South)	\$ 500,000

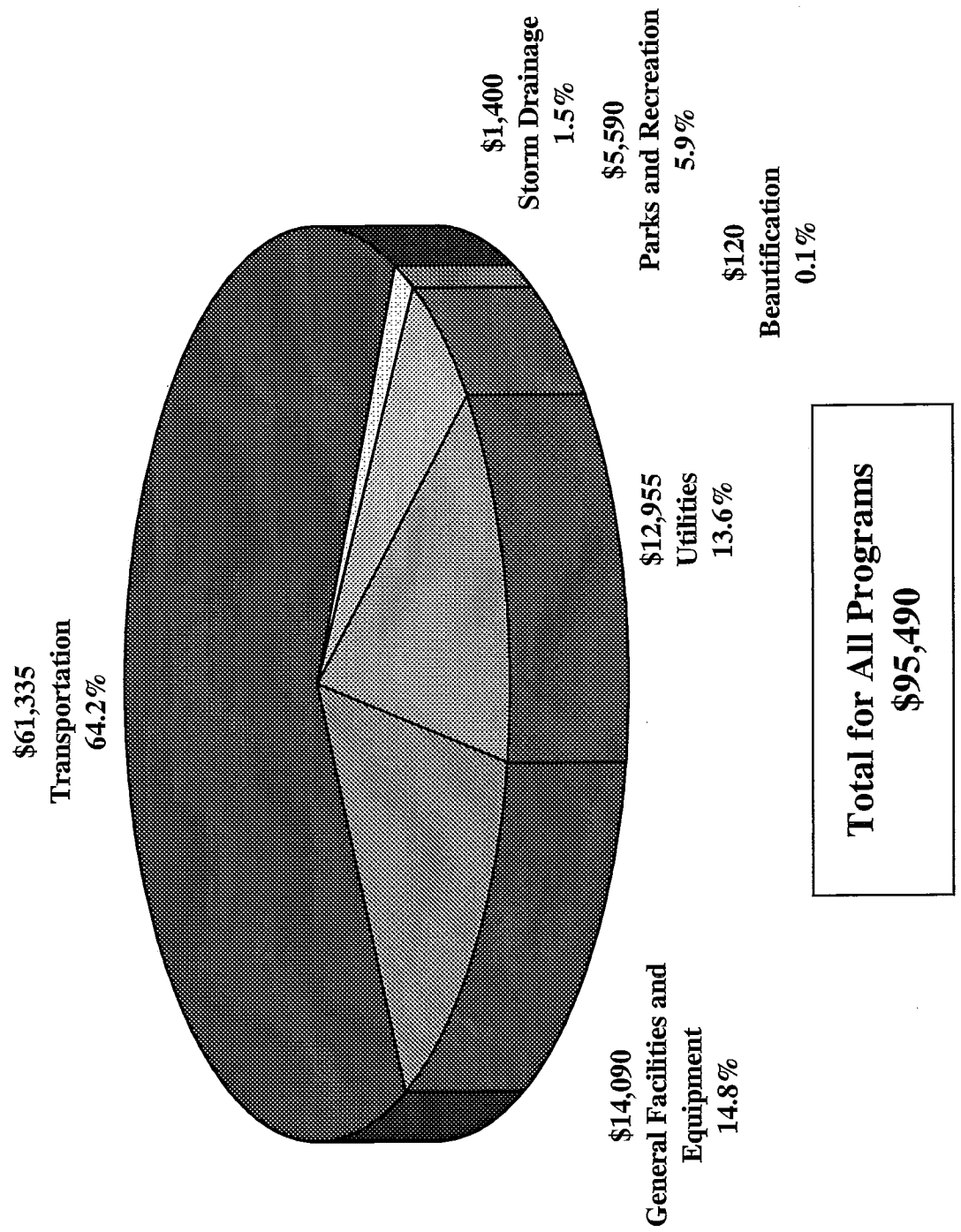
Parks/Recreation

Crockett Park	\$ 820,000
Owl Creek Park	\$ 775,000

Utilities

Metro Overflow Abatement Program	\$ 2,300,000
Brentwood Sewer Rehabilitation	\$ 1,070,000

**City of Brentwood, Tennessee
Capital Improvements Program
Fiscal Year 2007-2012
Program Expenditures
(000's)**



City of Brentwood, Tennessee
Capital Improvements Program
Fiscal Year 2007 - 2012
Summary - All Projects
(000's)

	Projected FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	Total 6 Years 2007-2012
General Facilities								
Community Planning	60	70	-	-	-	-	-	70
Emergency Communications Center	135	290	-	-	-	-	-	290
Equipment/Vehicles	330	625	1,020	585	375	1,030	635	4,270
Fire Station No. 2	-	225	-	-	-	-	-	225
Library	70	150	-	200	2,000	-	-	2,350
Municipal Center	145	180	1,000	1,000	80	80	80	2,420
Safety Center East	-	-	260	-	-	-	-	260
Service Center	-	-	220	-	-	-	-	220
Technology Upgrades	580	1,035	345	340	370	115	380	2,585
Town Center Parking	70	1,400	-	-	-	-	-	1,400
Total - General Facilities	1,390	3,975	2,845	2,125	2,825	1,225	1,095	14,090

Transportation								
Bikeway Improvements	575	125	125	125	125	125	125	750
Concord Road (west of Arrowhead Drive)	-	380	1,900	1,600	-	-	-	3,880
Concord Road (east of Edmondson Pike)	255	2,065	6,000	6,180	3,000	-	-	17,245
Edmondson Pike	-	305	690	800	-	-	-	1,795
Franklin Road (south section)	100	500	2,000	1,900	9,000	3,200	-	16,600
Liberty Church Road	260	-	-	-	-	-	-	-
Moore's Lane/Galleria Blvd.	-	20	-	-	-	-	-	20
Murray Lane	-	-	340	1,360	-	-	-	1,700
Sidewalks	50	50	50	50	50	50	50	300
Split Log Road	305	2,890	775	300	2,500	-	-	6,465
Street Lighting	25	20	20	20	20	20	20	120
Street Resurfacing	1,040	1,125	1,210	1,295	1,380	1,465	1,550	8,025
Sunset Road at Concord Road	965	-	-	-	-	-	-	-
Sunset Road	375	225	-	-	-	-	-	225
Town Center Area	1,285	-	300	300	300	300	300	1,500
Traffic Signal Synchronization System	920	60	-	275	-	-	-	335
Traffic Signal Upgrades	-	-	135	135	135	135	135	675
Waller Road	-	360	720	-	-	-	-	1,080
Wilson Pike (north section)	10	420	200	-	-	-	-	620
Total - Transportation	6,165	8,545	14,465	14,340	16,510	5,295	2,180	61,335

Storm Drainage								
Lipscomb Creek Drainage Basin	-	-	-	50	750	-	-	800
Shenandoah/Davis Drainage	-	50	-	-	-	-	-	50
Subdivision Drainage	50	50	100	100	100	100	100	550
Twin Springs Drainage	65	-	-	-	-	-	-	-
Total - Storm Drainage	115	100	100	150	850	100	100	1,400

City of Brentwood, Tennessee
Capital Improvements Program
Fiscal Year 2007 - 2012
Summary - All Projects
(000's)

	Projected FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	Total 6 Years 2007-2012
Parks/Recreation								
Crockett Park	1,255	2,070	325	50	-	-	-	2,445
Deerwood Arboretum	40	-	-	-	-	-	-	-
Granny White Park	5	-	-	-	-	-	-	-
Maryland Way Park	-	-	10	-	-	-	-	10
Owl Creek Park	75	925	20	-	-	-	-	945
Southeast Park	-	-	-	-	-	160	2,000	2,160
Primm Park	50	-	-	-	-	-	-	-
Tower Park	20	30	-	-	-	-	-	30
Total - Parks/Recreation	1,445	3,025	355	50	-	160	2,000	5,590
Beautification								
Community Identity Features	15	45	15	15	15	15	15	120
Total - Beautification	15	45	15	15	15	15	15	120
Utilities								
Brentwood Sewer Lift Station	-	-	180	1,200	-	-	-	1,380
Brentwood Sewer Rehabilitation	425	1,070	1,070	1,070	300	300	300	4,110
Cool Springs Force Main	25	125	-	-	-	-	-	125
Granny White Sewer Line	25	210	-	-	-	-	-	210
Granny White Water Main Replacement	-	205	-	-	-	-	-	205
Metro Overflow Abatement Program	-	-	2,300	-	-	-	-	2,300
Miscellaneous Sewer Additions	-	-	255	255	-	-	-	510
Owl Creek Sewer Extension	1,500	110	-	-	-	-	-	1,110
Sewer Treatment Feasibility Study	-	75	-	-	-	-	-	75
Skyline Drive Tank Removal	30	-	-	-	-	-	-	-
Southern Loop Water Line	195	-	-	-	-	-	-	-
Split Log Road Water Improvements	-	3,500	-	-	-	-	-	3,500
Thoroughbred Lane Water Line	-	40	-	-	-	-	-	40
Water Meter Replacement	60	60	60	60	60	30	30	300
West Brentwood Sewer Additions	1,115	-	-	-	-	-	-	-
Willowick Sewer Lift Station	-	90	-	-	-	-	-	90
Total - Utilities	3,375	5,485	3,865	2,585	360	330	330	12,955
TOTALS	12,505	21,175	21,645	19,265	20,560	7,125	5,720	95,490

CITY OF BRENTWOOD, TENNESSEE
ANNUAL OPERATING IMPACT - CAPITAL IMPROVEMENTS PROGRAM
FISCAL YEAR 2007 - 2012
(000'S)

<u>Programs</u>	<u>Projects</u>	<u>Personnel Services</u>	<u>Operating Expenditures</u>	<u>Debt Service</u>	<u>Capital Outlay</u>	<u>Total Operating Budget Impact</u>	<u>Program Totals</u>
General Facilities	Community Planning	\$ -	\$ -	\$ -	\$ -	\$ -	-
	Emergency Communications Center	-	12	-	-	-	12
	Equipment/Vehicles	-	-	-	-	-	-
	Fire Station No. 2	-	5	-	-	-	5
	Library	50	20	80	-	-	150
	Municipal Center	-	30	80	-	-	110
	Safety Center East	-	5	-	-	-	5
	Service Center	-	5	-	-	-	5
	Technology Upgrades	-	15	-	-	-	15
	Town Center Parking	-	-	55	-	-	55
	Total - General Facilities						357
Transportation	Bikeway Improvements	-	75	-	-	-	75
	Concord Road (west of Arrowhead Drive)	-	-	-	-	-	-
	Concord Road (east of Edmondson Pike)	-	-	-	-	-	-
	Edmondson Pike	-	-	90	-	-	90
	Franklin Road (south section)	-	-	180	-	-	180
	Liberty Church Road	-	-	-	-	-	-
	Moore's Lane/Galleria Blvd.	-	-	-	-	-	-
	Murray Lane	-	-	-	-	-	-
	Sidewalks	-	5	-	-	-	5
	Split Log Road	-	-	150	-	-	150
	Street Lighting	-	1	-	-	-	1
	Street Resurfacing	-	-	-	-	-	-
	Sunset Road at Concord Road	-	5	-	-	-	5
	Sunset Road	-	-	-	-	-	-
	Town Center Area	-	20	-	-	-	20
	Traffic Signal Synchronization System	85	40	-	-	-	125
	Traffic Signal Upgrades	-	5	-	-	-	5
	Waller Road	-	-	-	-	-	-
	Wilson Pike (north section)	-	5	-	-	-	5
	Total - Transportation						661
Storm Drainage	Lipscomb Creek Drainage Basin	-	10	60	-	-	70
	Shenandoah/Davis Drainage	-	-	-	-	-	-
	Subdivision Drainage	-	-	-	-	-	-
	Twin Springs Drainage	-	-	-	-	-	-
	Total - Storm Drainage						70
Parks/Recreation	Crockett Park	-	10	-	-	-	10

CITY OF BRENTWOOD, TENNESSEE
ANNUAL OPERATING IMPACT - CAPITAL IMPROVEMENTS PROGRAM
FISCAL YEAR 2007 - 2012
(000'S)

<u>Programs</u>	<u>Projects</u>	<u>Personnel Services</u>	<u>Operating Expenditures</u>	<u>Debt Service</u>	<u>Capital Outlay</u>	<u>Total Operating Budget Impact</u>	<u>Program Totals</u>
	Deerwood Arboretum	-	1	-	-	1	
	Granny White Park	-	-	-	-	-	
	Maryland Way Park	-	-	-	-	-	
	Owl Creek Park	-	20	70	-	90	
	Southeast Park	50	40	165	-	255	
	Primm Park	-	5	-	-	5	
	Tower Park	-	1	-	-	1	
	Total - Parks/Recreation						362
Beautification	Community Identity Features	-	5	-	-	5	
	Total - Beautification						5
Utilities	Brentwood Sewer Lift Station	-	-	80	-	80	
	Brentwood Sewer Rehabilitation	-	-	230	-	230	
	Cool Springs Force Main	-	-	-	-	-	
	Granny White Sewer Line	-	-	-	-	-	
	Granny White Water Main Replacement	-	-	-	-	-	
	Metro Overflow Abatement Program	-	-	80	-	80	
	Miscellaneous Sewer Additions	-	5	-	-	5	
	Owl Creek Sewer Extension	-	5	-	-	5	
	Sewer Treatment Feasibility Study	-	-	-	-	-	
	Skyline Drive Tank Removal	-	-	-	-	-	
	Southern Loop Water Line	-	10	-	-	10	
	Split Log Road Water Improvements	-	20	-	-	20	
	Thoroughbred Lane Water Line	-	-	-	-	-	
	Water Meter Replacement	-	-	-	-	-	
	West Brentwood Sewer Additions	-	10	-	-	10	
	Willowick Sewer Lift Station	-	-	-	-	-	
	Total - Utilities						440
	TOTALS - ALL PROGRAMS	\$ 185	\$ 390	\$ 1,320		\$ 1,895	\$ 1,895

City of Brentwood, Tennessee
Capital Improvements Program
Fiscal Year 2007 - 2012
Program Expenditures - Summary
(000's)

<u>Program</u>	<u>Projected FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>Total 6 Years 2007-2012</u>
General Facilities and Equipment	1,390	3,975	2,845	2,125	2,825	1,225	1,095	14,090
Transportation	6,165	8,545	14,465	14,340	16,510	5,295	2,180	61,335
Storm Drainage	115	100	100	150	850	100	100	1,400
Parks and Recreation	1,445	3,025	355	50	-	160	2,000	5,590
Beautification	15	45	15	15	15	15	15	120
Utilities	3,375	5,485	3,865	2,585	360	330	330	12,955
Grand Total	12,505	21,175	21,645	19,265	20,560	7,125	5,720	95,490

City of Brentwood, Tennessee
Capital Improvements Program
Fiscal Year 2007 - 2012
Sources of Funds - Summary
(000's)

<u>Source</u>	<u>Projected FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>Total 6 Years 2007-12</u>
Capital Projects Fund	4,695	8,790	1,175	-	-	-	-	9,965
Emergency Communications District Fund	135	250	-	-	-	-	-	250
Equipment Replacement Fund	705	930	1,165	905	725	1,125	960	5,810
General Fund	200	225	1,885	2,325	2,070	1,275	1,185	8,965
General Obligation Bond Proceeds	-	-	3,040	1,700	4,250	-	2,000	10,990
Municipal Center Fund	145	180	-	-	80	80	80	420
Private Sources	280	2,455	290	40	-	-	-	2,785
Public Works Project Fee Fund	-	2,285	730	300	-	-	-	3,315
Inter-Governmental Sources	2,055	1,325	8,430	10,415	12,000	3,200	-	35,370
State Street Aid Fund	890	950	990	1,030	1,070	1,110	1,150	6,300
Water and Sewer Fund	3,400	2,715	570	280	365	335	345	4,610
Water & Sewer Bond/Note Proceeds	-	1,070	3,370	2,270	-	-	-	6,710
Grand Total	12,505	21,175	21,645	19,265	20,560	7,125	5,720	95,490

City of Brentwood, Tennessee
Capital Improvements Program
Fiscal Year 2007-2012
General Facilities and Equipment Program - Summary
(000's)

<u>Projects</u>	<u>Projected FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>Total 6 Years 2007-12</u>
Community Planning	60	70	-	-	-	-	-	70
Emergency Communications Center	135	290	-	-	-	-	-	290
Equipment/Vehicles	330	625	1,020	585	375	1,030	635	4,270
Fire Station No. 2	-	225	-	-	-	-	-	225
Library	70	150	-	200	2,000	-	-	2,350
Municipal Center	145	180	1,000	1,000	80	80	80	2,420
Safety Center East	-	-	260	-	-	-	-	260
Service Center	-	-	220	-	-	-	-	220
Technology Upgrades	580	1,035	345	340	370	115	380	2,585
Town Center Parking	70	1,400	-	-	-	-	-	1,400
Grand Total	1,390	3,975	2,845	2,125	2,825	1,225	1,095	14,090

Source of Funds

Capital Projects Fund	355	2,285	-	-	-	-	-	2,285
General Fund	-	-	565	1,215	1,015	15	40	2,850
G O Bond Proceeds	-	-	1,000	-	1,000	-	-	2,000
Equipment Replacement Fund	705	930	1,165	905	725	1,125	960	5,810
Inter-Governmental Sources	-	75	-	-	-	-	-	75
Municipal Center Fund	145	180	-	-	80	80	80	420
Private Sources	-	150	-	-	-	-	-	150
Water and Sewer Fund	50	105	115	5	5	5	15	250
ECD Fund	135	250	-	-	-	-	-	250
Grand Total	1,390	3,975	2,845	2,125	2,825	1,225	1,095	14,090

City of Brentwood, Tennessee
Capital Improvements Program
Fiscal Year 2007-2012
Transportation Program - Summary
(000's)

<u>Projects</u>	<u>Projected FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>Total 6 Years 2007-12</u>
Bikeway Improvements	575	125	125	125	125	125	125	750
Concord Road (west of Arrowhead Drive)	-	380	1,900	1,600	-	-	-	3,880
Concord Road (east of Edmondson Pike)	255	2,065	6,000	6,180	3,000	-	-	17,245
Edmondson Pike	-	305	690	800	-	-	-	1,795
Franklin Road (south section)	100	500	2,000	1,900	9,000	3,200	-	16,600
Liberty Church Road	260	-	-	-	-	-	-	-
Moore's Lane/Galleria Blvd.	-	20	-	-	-	-	-	20
Murray Lane	-	-	340	1,360	-	-	-	1,700
Sidewalks	50	50	50	50	50	50	50	300
Split Log Road	305	2,890	775	300	2,500	-	-	6,465
Street Lighting	25	20	20	20	20	20	20	120
Street Resurfacing	1,040	1,125	1,210	1,295	1,380	1,465	1,550	8,025
Sunset Road at Concord Road	965	-	-	-	-	-	-	-
Sunset Road	375	225	-	-	-	-	-	225
Town Center Area	1,285	-	300	300	300	300	300	1,500
Traffic Signal Synchronization System	920	60	-	275	-	-	-	335
Traffic Signal Upgrades	-	-	135	135	135	135	135	675
Waller Road	-	360	720	-	-	-	-	1,080
Wilson Pike (north section)	10	420	200	-	-	-	-	620
Grand Total	6,165	8,545	14,465	14,340	16,510	5,295	2,180	61,335

Source of Funds

Capital Projects Fund	3,290	4,635	1,175	-	-	-	-	5,810
General Fund	150	175	850	895	940	985	1,030	4,875
General Fund (Unreserved Balance)	-	-	-	-	-	-	-	-
G O Bond Proceeds	-	-	2,040	1,700	2,500	-	-	6,240
Private Sources	30	500	250	-	-	-	-	750
Public Works Project Fund	-	2,285	730	300	-	-	-	3,315
Inter-Governmental Sources	1,805	-	8,430	10,415	12,000	3,200	-	34,045
State Street Aid Fund	890	950	990	1,030	1,070	1,110	1,150	6,300
Water and Sewer Fund	-	-	-	-	-	-	-	-
Grand Total	6,165	8,545	14,465	14,340	16,510	5,295	2,180	61,335

City of Brentwood, Tennessee
Capital Improvements Program
Fiscal Year 2007 - 2012
Storm Drainage Program - Summary
(000's)

<u>Projects</u>	<u>Projected FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>Total 6 Years 2007-2012</u>
Lipscomb Creek Drainage Basin	-	-	-	50	750	-	-	800
Shenandoah/Davis Drainage	-	50	-	-	-	-	-	50
Subdivision Drainage	50	50	100	100	100	100	100	550
Twin Springs Drainage	65	-	-	-	-	-	-	-
Grand Total	115	100	100	150	850	100	100	1,400

Source of Funds

Capital Projects Fund	65	50	-	-	-	-	-	50
General Fund	50	50	100	150	100	100	100	600
G O Bond Proceeds	-	-	-	-	750	-	-	750
Grand Total	115	100	100	150	850	100	100	1,400

City of Brentwood, Tennessee
Capital Improvements Program
Fiscal Year 2007 - 2012
Parks and Recreation Program - Summary
(000's)

<u>Projects</u>	<u>Projected FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>Total 6 Years 2007-12</u>
Crockett Park	1,255	2,070	325	50	-	-	-	2,445
Deerwood Arboretum	40	-	-	-	-	-	-	-
Granny White Park	5	-	-	-	-	-	-	-
Maryland Way Park	-	-	10	-	-	-	-	10
Owl Creek Park	75	925	20	-	-	-	-	945
Southeast Park	-	-	-	-	-	160	2,000	2,160
Primm Park	50	-	-	-	-	-	-	-
Tower Park	20	30	-	-	-	-	-	30
Grand Total	1,445	3,025	355	50	-	160	2,000	5,590

Source of Funds

Capital Projects Fund	970	1,775	-	-	-	-	-	1,775
General Fund	-	-	355	50	-	160	-	565
G O Bond Proceeds	-	-	-	-	-	-	2,000	2,000
Private Sources	-	-	-	-	-	-	-	-
Inter-Governmental Sources	250	1,250	-	-	-	-	-	1,250
Water and Sewer Fund	225	-	-	-	-	-	-	-
Grand Total	1,445	3,025	355	50	-	160	2,000	5,590

City of Brentwood, Tennessee
Capital Improvements Program
Fiscal Year 2007 - 2012
Beautification Program - Summary
(000's)

<u>Projects</u>	<u>Projected FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>Total 6 Years 2007-12</u>
Community Identity Features	15	45	15	15	15	15	15	120
Grand Total	15	45	15	15	15	15	15	120

Source of Funds

Capital Projects Fund	15	45	-	-	-	-	-	45
General Fund	-	-	15	15	15	15	15	75
Grand Total	15	45	15	15	15	15	15	120

City of Brentwood, Tennessee
Capital Improvements Program
Fiscal Year 2007-2012
Water and Sewer Program - Summary
(000's)

<u>Projects</u>	<u>Projected FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>Total 6 Years 2007-12</u>
Brentwood Sewer Lift Station	-	-	180	1,200	-	-	-	1,380
Brentwood Sewer Rehabilitation	425	1,070	1,070	1,070	300	300	300	4,110
Cool Springs Force Main	25	125	-	-	-	-	-	125
Granny White Sewer Line	25	210	-	-	-	-	-	210
Granny White Water Main Replacement	-	205	-	-	-	-	-	205
Metro Overflow Abatement Program	-	-	2,300	-	-	-	-	2,300
Miscellaneous Sewer Additions	-	-	255	255	-	-	-	510
Owl Creek Sewer Extension	1,500	110	-	-	-	-	-	110
Sewer Treatment Feasibility Study	-	75	-	-	-	-	-	75
Skyline Drive Tank Removal	30	-	-	-	-	-	-	-
Southern Loop Water Line	195	-	-	-	-	-	-	-
Split Log Road Water Improvements	-	3,500	-	-	-	-	-	3,500
Thoroughbred Lane Water Line	-	40	-	-	-	-	-	40
Water Meter Replacement	60	60	60	60	60	30	30	300
West Brentwood Sewer Additions	1,115	-	-	-	-	-	-	-
Willowick Sewer Lift Station	-	90	-	-	-	-	-	90
Grand Total	3,375	5,485	3,865	2,585	360	330	330	12,955
<u>Source of Funds</u>								
Water & Sewer Fund	3,125	2,610	455	275	360	330	330	4,360
Private Sources	250	1,805	40	40	-	-	-	1,885
Water & Sewer Bond/Note Proceeds	-	1,070	3,370	2,270	-	-	-	6,710
Grand Total	3,375	5,485	3,865	2,585	360	330	330	12,955



GENERAL FUND REVENUES



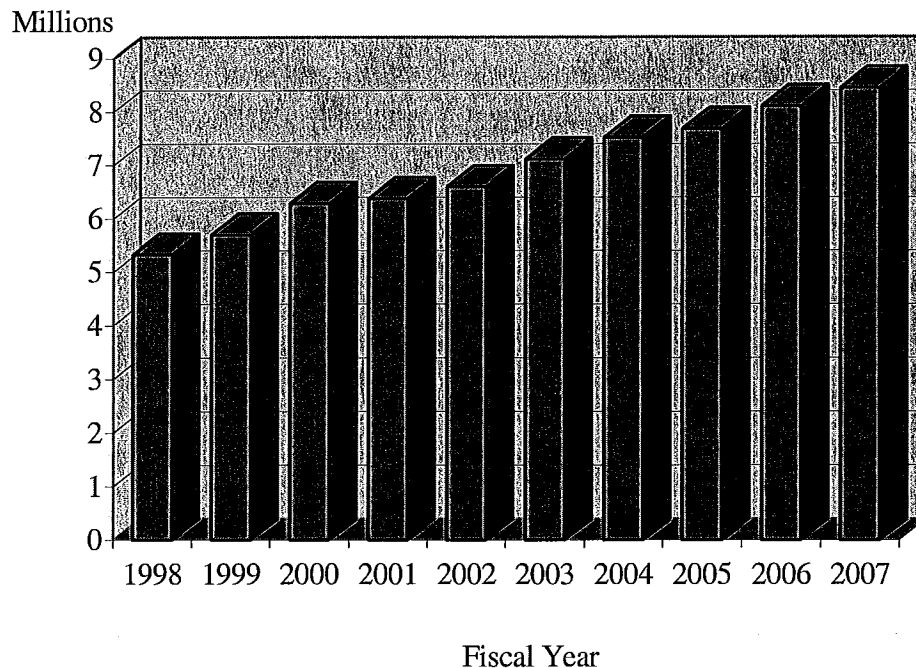
GENERAL FUND REVENUE TAXES

REAL PROPERTY TAX

The property tax rate for FY 2007 is \$.49 per \$100 of assessed value (the same effective rate for the sixteenth consecutive fiscal year). However, the tax rate has been reduced from \$.59 in FY 2006 due to the recently completed reappraisal of property by the Williamson County Assessor. Under state law, the tax rate must be adjusted downward to generate the same amount of tax levy as received from the prior year's tax base taking into account rising property values (averaging 20% city-wide) since the last appraisal of property.

The budgeted amount for both real and personal property taxes in FY 2007 is \$8,450,000, an increase of \$343,000 from FY 2006, or 4.2% due entirely from new construction and taxable improvements since last year. 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

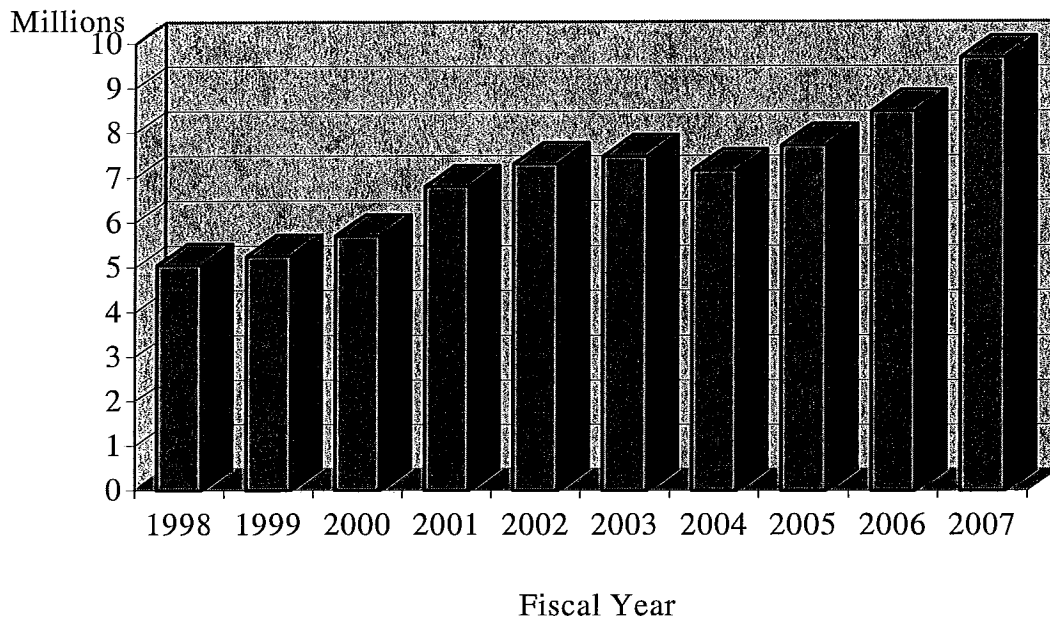
This is the tax paid by regulated public utilities on their property within the City limits. Public utility property is assessed by the State of Tennessee at a rate of 55% of appraised value. The FY 2007 budget estimate of \$433,000 represents a slight decrease from FY 2006. The primary public utility taxpayer in Brentwood is Bell South.

GENERAL FUND REVENUE TAXES

LOCAL SALES TAX

Under state law, Brentwood is allocated about 50% of the 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 2007 will be \$9,680,000, up \$1,200,000 or 14.1% for last year's budgeted amount of \$8,840,000. The budgeted increase for next fiscal year is based on actual year-to-date collections associated with a strong local economy plus the recent opening of new retail establishments.

LOCAL SALES TAX



WHOLESALE BEER TAX

The wholesale beer tax is collected by the State based on wholesale sales of beer within the City. The net tax rate is 13.5% per barrel. The budgeted amount for FY 2007 is \$545,000, a \$24,500 or 4.7% increase from FY 2006. Please note that a significant increase from this tax occurred in FY 2005 due to a staff audit of retail business addresses on file with beer distributors, resulting in the reclassification of several incorrect addresses from other jurisdictions to Brentwood.

GENERAL FUND REVENUE TAXES

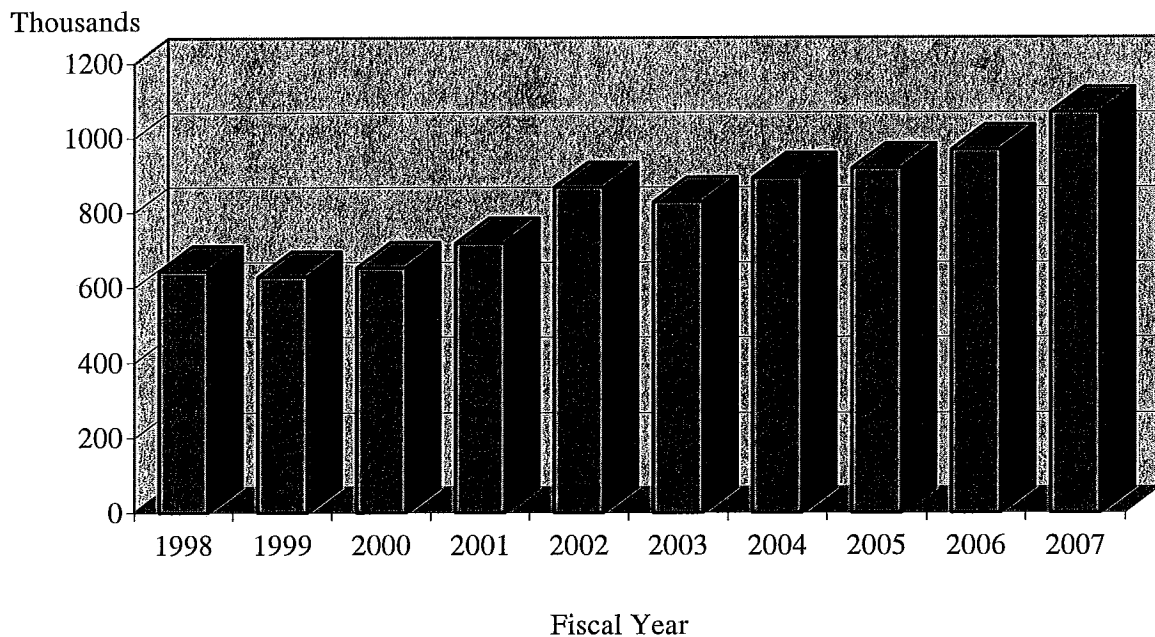
WHOLESALE LIQUOR TAX

The wholesale liquor tax is collected by the State based on wholesale sales of liquor 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 tax for FY 2007 of \$300,000 represents a \$125,000 increase from FY 2006. The dramatic increase is associated with the opening of three new liquor stores at strategic locations along the City boundaries, thereby drawing sales away from stores in adjoining jurisdictions.

BUSINESS TAX

The collection of business tax is authorized by the State based upon a percentage of the gross receipts and on the type of business. Under state law, the State of Tennessee receives 15% of the local collections; however, failure of the city to collect this tax permits the state to collect and receive 100% of the local collections. The budget estimate for FY 2007 is \$1,067,800 (which includes penalty and interest on late payments) and represents an increase of \$100,000 from the FY 2006 budget. This increase reflects historical and actual year-to date collection trends for FY 2005 and FY 2006.

BUSINESS TAXES



GENERAL FUND REVENUE TAXES

CABLE T.V. FRANCHISE TAX

The City receives a 3% fee on gross revenues of the cable television franchise holders within the city. The FY 2007 budget projection of \$238,000 is an increase of \$23,000 over the FY 2006 budget. This increase reflects continued growth in the cost and type of cable services used in residences.

HOTEL/MOTEL TAX

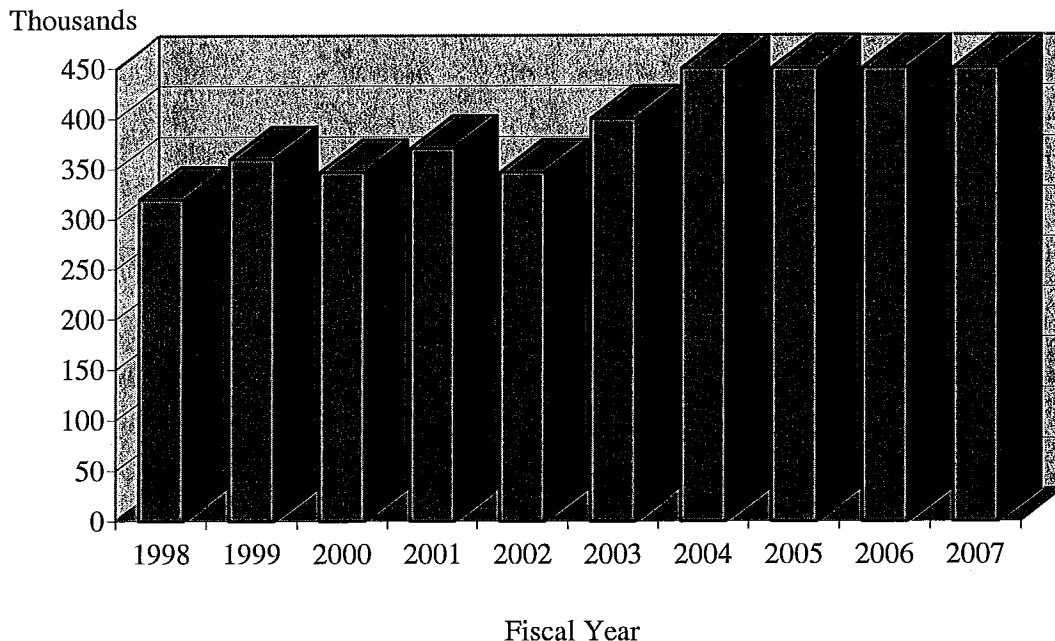
The City receives a 4% tax for hotel and motel room occupancy in Brentwood. The budgeted amount for FY 2007 is \$830,000, a \$105,000 or 14.5% increase from FY 2006. The amount reflects growth in room occupancy in the past year.

GENERAL FUND REVENUE LICENSES & PERMITS

BUILDING, PLUMBING & MECHANICAL PERMITS

Permit fees are collected from contractors prior to construction of new structures or rehabilitating existing structures. The FY 2007 estimate is \$927,000, the same budget amount in FY 2006. Please note that inspection fees were increased by 25% in FY 2006, the first in ten years. Permits for new housing starts are expected to remain strong in FY 2007 and consistent with recorded levels in FY 2006. Note that permits are conservatively projected each year due to potential fluctuations (up and down) resulting from the effects of national economic conditions (i.e. interest rates) and the demand and availability of land for office and retail development.

BUILDING/PLUMBING PERMITS



OTHER PERMITS

The City collects various other permits in order to recover a portion of the cost of regulating activities from those individuals receiving the service/oversight. Some of the other permits include blasting/burning permits, site plan fees, and zoning permits. No significant change in revenue collections is provided for FY 2007.

GENERAL FUND REVENUE INTERGOVERNMENTAL

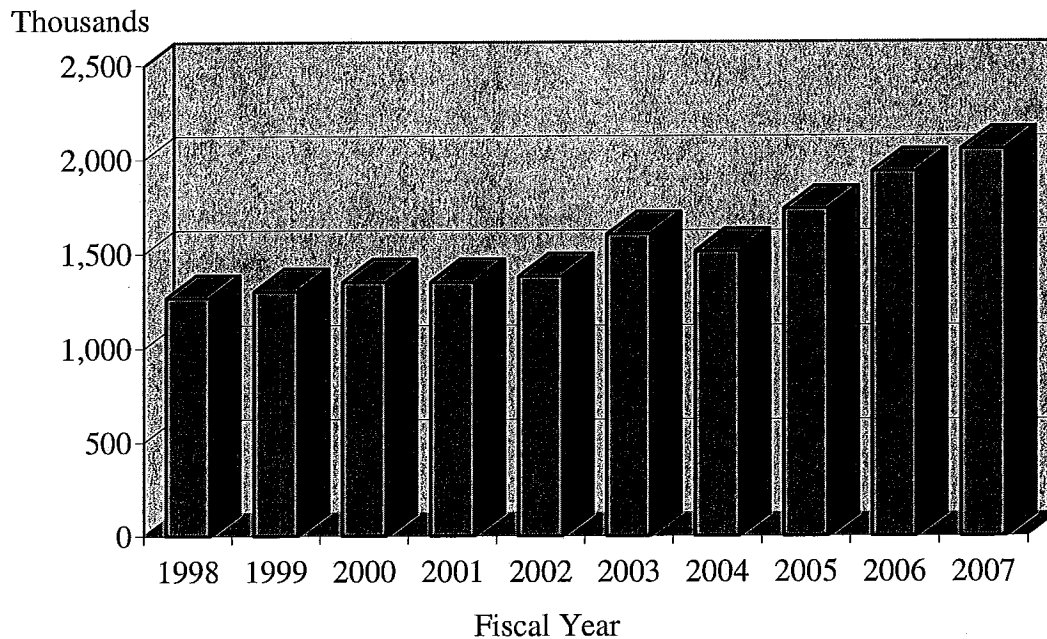
TVA PILOT (PAID-IN-LIEU-OF-TAXES)

An in lieu of tax payment is provided from the Tennessee Valley Authority (TVA) based on a percentage of the utilities' power sales within the State of Tennessee which is distributed to cities on a per capita basis. The FY 2007 amount is budgeted at \$222,600, an \$5,800 increase from FY 2006. This increase reflects year-to-date collection trends for FY 2006.

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 2007 budget amount is \$2,050,000, which represents an \$117,000 or 6% increase from FY 2006. This increase reflects the Tennessee General Assembly restoring the final 50 percent of the state-shared revenue reductions made in FY 2003-2004, and the improving state economy.

STATE SHARED SALES TAX



GENERAL FUND REVENUE INTERGOVERNMENTAL

STATE INCOME TAX

The 6% Hall Income Tax (on dividends and interest earnings) is collected by the State for the previous calendar year. Prior to FY 2004, 37.5% of the tax was redistributed to the local governments where the taxpayer resides. Beginning with FY 2004, as a part of an overall plan to reduce state shared funding to local jurisdictions, the General Assembly reduced the distribution share of this revenue source to local governments by 33%. However, in FY 2006, the General Assembly began the process of restoring the local share over two fiscal years.

Actual receipts from this source are difficult to predict each year due to the dependency on investment market returns and national economic conditions. Compounding the problem is that accrued FY 2006 collections will not be known until August 1, 2006 or 30 days after the close of the fiscal year. Caution must be used in future estimates given the lack of clear trends on the effect of the State reduction and restoration actions and the timing for collections after the fiscal year ends. Given these factors, the FY 2007 budget estimate will remain unchanged at \$900,000.

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. The FY 2007 budget estimate is \$68,000, roughly the same as the previous year.

OTHER STATE REVENUE ALLOCATION - POLICE & FIRE DEPARTMENT

This revenue is received from the State to supplement the base City pay of police and fire department personnel across the state based provided the sworn personnel meet minimum requirements for training each year. The projected amount for FY 2007 is \$56,100, no change from the previous year.

COUNTY ALLOCATION - LIBRARY

Williamson County provides funding to the local libraries within the County. The budgeted amount for FY 2007 is \$79,945, no change from the previous year.

MITIGATION TAX

The Mitigation Tax is a revenue source created in FY 2004 from the State of Tennessee that provides 40+ Tennessee cities funds for declining revenues stemming from reductions in long-standing state shared sources (particularly the Hall Income Tax). The intent was to limit the maximum reduction to any Tennessee City from all State shared sources to 9%. Actual receipts for FY 2006 will not be available for accrual until August 1, 2006 or 30 days after the close of the fiscal year. The FY 2007 budget estimate of \$87,500 (to be collected in August 2007) represents the final projected payment based on the most recent collection experience from FY 2005.

GENERAL FUND REVENUE OTHER REVENUES

DUPLICATING SERVICES

The City charges \$.25/copy for copies made for the general public. These fees help to offset the cost of the materials and labor.

BUSINESS TAX - CLERK'S FEE

Under state law, each business tax return filed with the City requires a fee of \$5 for the handling and processing of the return.

FALSE ALARM CHARGES

To discourage unnecessary fire and police emergency responses, commercial and residential property owners are billed \$25 on the fourth and subsequent false fire or burglar alarms occurring during the previous twelve-month period.

ACCIDENT REPORT CHARGES

The Police Department charges \$10 for accident reports requested by members of the public and insurance companies.

GENERAL FUND REVENUE CHARGES FOR SERVICES

PARK RESERVATION/RECREATION FEES

Fees are charged for the use of certain facilities, park pavilions, picnic shelters and softball fields when used by non-residents. Also included in this line item are forfeited deposits on facility use. Budgeted collections are estimated at \$14,000 in FY 2007.

LIBRARY FINES AND CULTURAL CHARGES

The library collects fines for overdue books and other materials not returned on time. The library also charges for the use of public meeting rooms. Based on recent revenue trends, the FY 2007 projection is \$75,000, a slight decrease from the FY 2006 budget.

HISTORIC HOUSE RENTAL FEE

This historic home at Crockett Park is available on a fee basis as a meeting and entertainment facility. The budgeted amount will remain at \$21,000 for FY 2007.

INSPECTION FEES - ENGINEERING

This fee is paid by developers to offset the in-house cost of geotechnical services for inspection of new subdivision roads. The budgeted amount for FY 2007 is \$45,000, no change from FY 2006.

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 enforcement of traffic laws. Court costs were increased from \$25 to \$75 in late FY 2005. Accordingly, the projected amount for FY 2007 is \$300,000, a \$66,400 increase from FY 2006.

COUNTY COURT FINES/COSTS

The 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 2007 revenue estimate is \$40,000, a \$10,000 increase from FY 2006.

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 the security of the funds invested. The City's investment policy allows for idle 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 2007 projection of \$300,000 represents a \$100,000 increase from the FY 2006 budgeted amount. The rate of return on idle funds will vary, up or down, with interest rates. The increase for FY 2007 reflects a higher Federal Funds Rate, producing a higher return on investments.

SERVICE CENTER RENT

This line item represents the annual rent paid by the Water & Sewer Department for its pro-rata use of the Service Center facility. The projected rent for FY 2007 is \$100,000, which is up \$15,000 over the FY 2006 budget due to the expanded building space occupied by the department.

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.

SALE OF GENERAL GOVERNMENT SUPPLIES

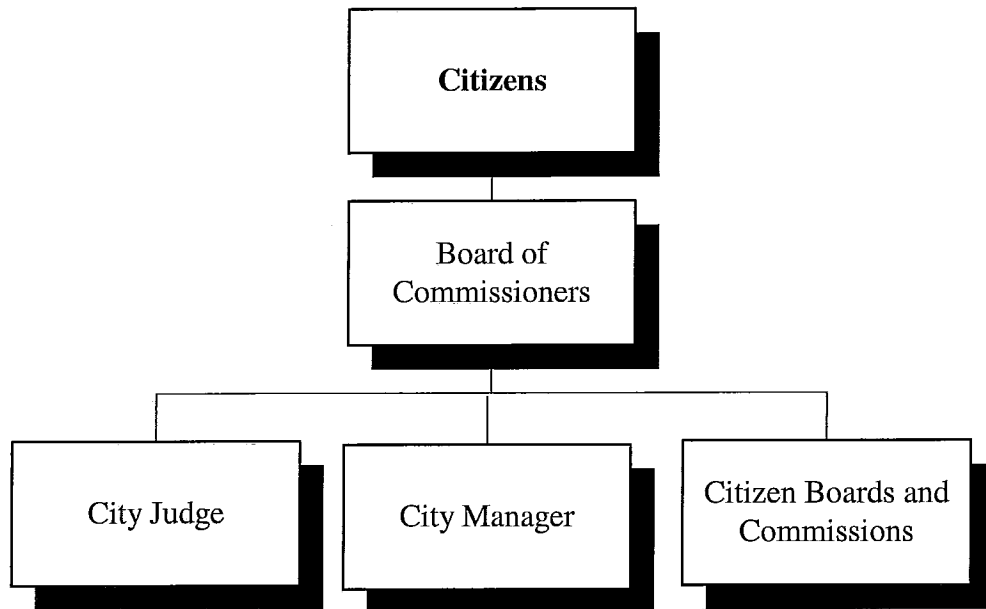
This item provides for the sale of resource books and other documents inventoried by the City for the public.



**GENERAL FUND EXPENDITURES
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 currently consists of five 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	Budget FY 2005	Actual FY 2005	Budget FY 2006	Actual FY 2006	Budget FY 2007
Personnel Services	\$ 80,185	\$ 78,159	\$ 80,905	\$ 75,191	\$ 90,460
Operating Expenditures	37,485	35,352	39,700	29,583	40,300
Capital Outlay	1,500	1,323	-	-	5,000
Total	\$ 119,170	\$ 114,835	\$ 120,605	\$ 104,774	\$ 135,760

BUDGET COMMENTS

This activity provides for the cost of compensation and group life/health insurance benefits for the five current City Commissioners and broadcast of meetings. Also included are 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 increase in the FY 2007 budget is due primarily to the cost for two months of salary and benefits for two additional City Commissioners effective May 2007 if expansion of the Board is approved by the citizens via referendum. Also included is funding for their computers, fax machines, etc.

<u>PERFORMANCE MEASURES</u>	<u>Actual FY 2005</u>	<u>Budget FY 2006</u>	<u>Budget FY 2007</u>
Percent of Commission Members attending at least 90% of regularly scheduled Commission meetings.	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.

The Court Clerks, who are civilian employees in the Police Department, 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	Budget FY 2005	Actual FY 2005	Budget FY 2006	Actual FY 2006	Budget FY 2007
Personnel Services	\$ 26,300	\$ 26,092	\$ 26,300	\$ 26,092	\$ 26,300
Operating Expenditures	300	-	600	-	600
Capital Outlay	-	-	-	-	-
Total	<u>\$ 26,600</u>	<u>\$ 26,092</u>	<u>\$ 26,900</u>	<u>\$ 26,092</u>	<u>\$ 26,900</u>

BUDGET COMMENTS

This activity provides a \$2,000 per month salary for the part-time City Judge and \$2,300 annually for Brentwood's share (1/3) of a night court judge as part of the Williamson County court system. Including in operating expenditures if funding to cover the cost of recently mandated training for municipal judges. Note that the purchase of new court management software system at a cost of \$50,000 is included in the FY 2007 Capital Projects Fund budget under General Facilities & Equipment.

CITY COURT

<u>PERFORMANCE MEASURES</u>	<u>Actual CY 2005</u>	<u>Budget CY 2006</u>	<u>Budget CY 2007</u>
Percent of traffic cases input within 24 hours of receipt	100%	100%	100%
Failure to appear in court rate	20%	20%	20%
Collection of payments (minutes spent per item)	4	4	4

<u>WORKLOAD INDICATORS</u>	<u>Actual CY 2005</u>	<u>Budget CY 2006</u>	<u>Budget CY 2007</u>
Total Court Sessions annually	96	96	96
Traffic cases per month	165	150	170
Number of traffic violations	7,407	6,000	7,500
Number of court cases processed	1,979	2,000	2,000
Fees and court costs collected	\$182,725	\$233,600	\$300,000

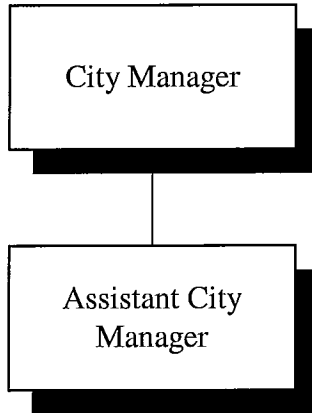
PERSONNEL SCHEDULE

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



CITY MANAGER'S OFFICE

Organization Chart



CITY MANAGER'S OFFICE

2006-2007 Goals and Objectives

The City Manager's Office has established the following goals and objectives for the 2006-2007 fiscal year.

1) Recruitment of New Staff Positions

The proposed FY 2007 budget includes several new senior and technical level positions including a Human Resources Director, Engineering Director and GIS Coordinator. In addition to these positions, the retirement of Water and Sewer Director John Grissom and promotion of Assistant Director Chris Milton to the Director's position will create an Assistant Water and Sewer Director vacancy.

The recruitment and selection of these types of positions is considerably more complicated and time consuming than most other types of positions. Recruiting for several such position at the same time will require a significant amount of time and effort by the HR Department as well as other senior staff members who will be directly involved in the hiring process of one or more of these positions.

Target Date: July 1, 2006 – Recruitment efforts for all new positions.

October 1, 2006 – Hiring decisions made and job offers completed.

2) Transition to New Organizational Structure

The proposed FY 2007 budget provides for a new operating structure for several City departments to better address the long-term needs of a growing community. This new structure provides for a full-time Assistant City Manager position that will be directly responsible for all Service Center departments along with the Technology and Human Resources departments. In addition, a new GIS division will be created within the Technology Department and the Engineering division currently part of the Public Works Department will become a stand-alone department. While these changes are designed to create a more efficient and effective organization, there will undoubtedly be some "bumps in the road" as all of these changes are implemented and various new management staff positions are filled. This Office will be working closely with all affected departments to facilitate the effort including fine tuning and clarifying roles and responsibilities plus establishing new working relationships with all other departments.

Target Date: Ongoing Throughout FY 2007

CITY MANAGER'S OFFICE
2006-2007 Goals and Objectives

3) Municipal Center Space Utilization Study

The proposed FY 2007-2012 Capital Improvements Plan includes a FY 2007 project to complete a space utilization and master plan study of the Municipal Center. The study will thoroughly assess the space needs of City departments for the next 10-20 years plus all structural and mechanical systems of the building and formulate a transition plan with cost estimates for facility modifications and changes. While the study will be done by an outside consultant, there will be a significant amount of staff time dedicated to this project. The City Manager and Assistant City Manager will oversee the study and coordinate the consultant's activities with significant input throughout the study from the City Commission and all affected departments.

Target Date: October 1, 2006 – Consultant selection approved by City Commission

February 28, 2007 – Master Plan complete

CITY MANAGER'S OFFICE

MISSION STATEMENT

The City Charter establishes the City Manager as the Chief Executive Officer of 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	Budget FY 2005	Actual FY 2005	Budget FY 2006	Actual FY 2006	Budget FY 2007
Personnel Services	\$ 231,725	\$ 231,492	\$ 244,445	\$ 233,150	\$ 327,990
Operating Expenditures	2,800	2,362	3,000	2,730	8,295
Capital Outlay	-	-	-	-	4,500
Total	\$ 234,525	\$ 233,854	\$ 247,445	\$ 235,880	\$ 340,785

BUDGET COMMENTS

The FY 2007 budget reflects a proposed reorganization of the City's operating structure and departmental oversight responsibilities. As proposed, the Executive Secretary previously included in the City Manager's Office budget activity will be reclassified with expanded duties as City Recorder with the position moved to a new City Recorder budget activity. Also, the Assistant City Manager position formerly within the Human Resources budget activity has been reassigned to this activity with expanded duties including direct oversight of several operating departments and technical support activities. The increase in Personnel Services expenditures is primarily due to the net effect of shifting the Executive Secretary (City Recorder) position out of this activity and moving the Assistant City Manager into this activity.

CITY MANAGER'S OFFICE

FY 2007 Operating Expenditure increases are due to increased membership, registration and travel expenses associated with the Assistant City Manager position, previously budgeted in the Human Resources Department. This includes one-time funding of \$5,000 for the Assistant City Manager to attend the two-week Senior Executive Institute for local government managers at the University of Virginia in July 2006.

	Actual	Budget	Budget
<u>PERFORMANCE MEASURES</u>	<u>FY 2005</u>	<u>FY 2006</u>	<u>FY 2007</u>
Percent agenda items provided to Commission within 5 days prior to meeting	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>	Actual	Budget	Budget
	<u>FY 2005</u>	<u>FY 2006</u>	<u>FY 2007</u>
City Manager	1	1	1
Assistant City Manager	0	0	1
Executive Secretary	<u>1</u>	<u>1</u>	<u>0</u>
Total	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	Budget FY 2005	Actual FY 2005	Budget FY 2006	Actual FY 2006	Budget FY 2007
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	41,460	41,458	-	-	20,000
Capital Outlay	-	-	-	-	-
Total	\$ 41,460	\$ 41,458	\$ -	\$ -	\$ 20,000

BUDGET COMMENTS

The FY 2007 budget includes funding for the May 2007 City Commission election as well as supplemental funding for a city referendum during either the August or November 2006 general election on the question of increasing the size of the City Commission from 5 to 7 members.

<u>PERFORMANCE MEASURES *</u>	<u>Actual FY 2005</u>	<u>Budget FY 2006</u>	<u>Budget FY 2007</u>
Number of registered voters in Brentwood	22,811	22,000	23,000
Voter registration forms processed (countywide)	15,382	8,000	15,000

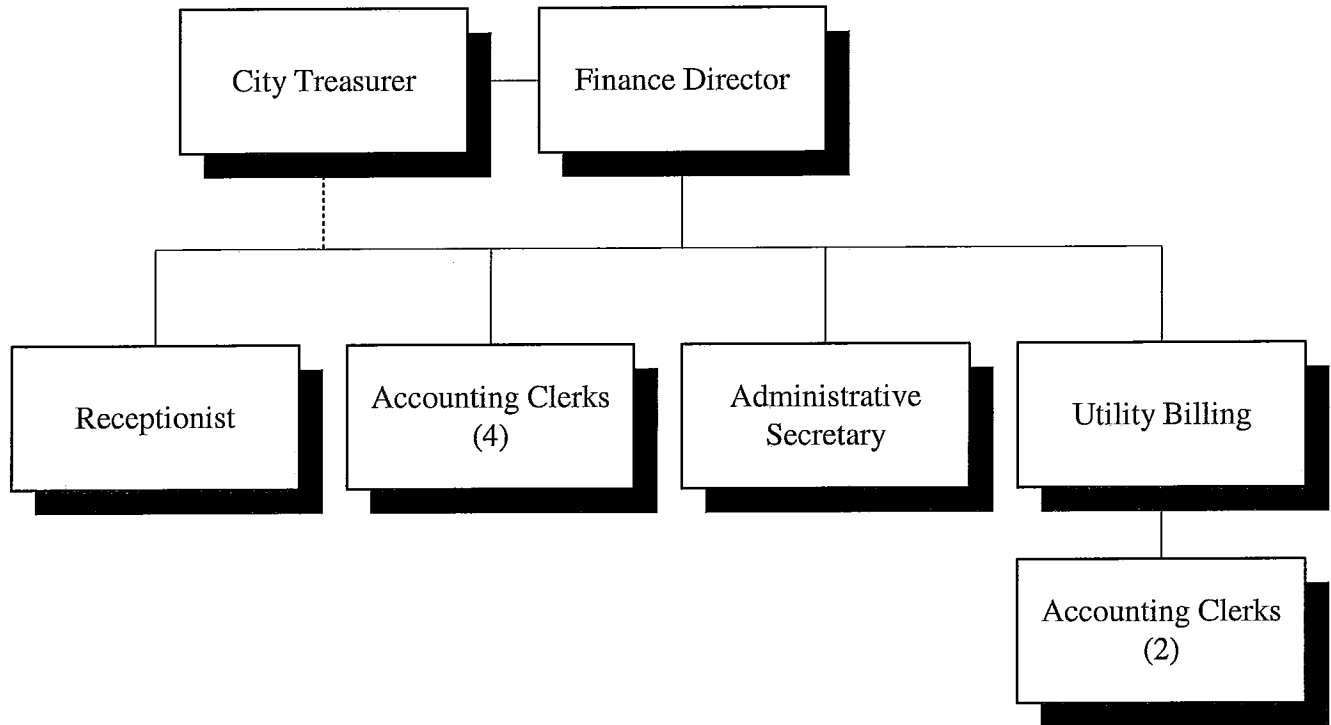
PERSONNEL SCHEDULE

No personnel are directly assigned to this activity.

* Information provided by the Williamson County Election Commission.

FINANCE DEPARTMENT

Organization Chart



FINANCE DEPARTMENT

2006-2007 Goals and Objectives

The Finance Department sets forth the following as its goals and objectives for the 2006-2007 fiscal year. The non-routine tasks identified herein reflect a continued emphasis on long-term planning and operational efficiencies.

1) Implementation New Financial Management Software

Implementation of the new integrated Financial and Human Resource Software System is occurring in phases and will continue through FY 2007, requiring significant time commitments of staff and management. The core Financial Management System, which include the general ledger, accounts payable, accounts receivable and cash receipting modules were implemented in April 2006. The Human Resource Management system, which includes the payroll processing and human resource modules, will be implemented in May 2006. We will continue to work closely with the software vendor and the Technology Department to implement the Revenue Management System during FY 2007, which includes utility billing, property tax and business tax modules. This phased-in approach includes weekly status calls/meetings with the vendor's project manager, timely monitoring of the installation progress of each module through all stages, training of staff, and parallel running of the old and new software systems sufficient to show the data is being calculated correctly.

Target Date: Throughout the Fiscal Year

2) Banking Services Contract RFP

The City of Brentwood's banking contract with SunTrust Bank will expire in October 2006. In late summer, the Finance Department will solicit proposals from banking institutions with offices located inside the city limits of Brentwood to provide depository and banking services to the City. A number of criteria will be used to evaluate these proposals, including aggregate total net banking service cost, interest rates offered on City accounts, ability to offer online banking 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 pricing for lock box services, a feature we currently use to process our utility and property tax payments. We anticipate thoroughly reviewing the proposals and submitting a recommendation to the City Commission in October of this year.

Target Date: October 15, 2006

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 payroll processing, receipt and disbursement of funds, billing and collections for the Water and Sewer 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	Budget FY 2005	Actual FY 2005	Budget FY 2006	Actual FY 2006	Budget FY 2007
Personnel Services	\$ 444,890	\$ 438,219	\$ 489,770	\$ 467,682	\$ 557,430
Operating Expenditures	92,885	69,626	98,855	107,293	141,000
Capital Outlay	400	-	2,000	-	1,500
Total	\$ 538,175	\$ 507,845	\$ 590,625	\$ 574,975	\$ 699,930

BUDGET COMMENTS

The FY 2007 budget provides an additional \$26,300 in the Office Machine Repair/Maintenance account for the annual license/support fees for the new GEMS software system. The budget also provides increased funding for the annual audit due to additional work associated with auditing two parallel software systems and compliance requirements. Personnel Services expenditures are up due to increased TCRS contribution rate (\$6,500) and projected 2007 group health insurance cost increase (\$3,600).

Conversion of a part-time Accounting Clerk position to a full-time position is proposed for FY 2007. The additional work hours are needed due to workload demands in the Finance Department including fixed assets, cash receipting and other accounting related task currently being performed by an Administrative Secretary. The additional \$24,984 cost associated with converting the position to full-time, along with other new staffing proposals, is currently consolidated in the Insurance and Other Benefits activity. If endorsed, funding for the full-time position will be reallocated to the Finance Department budget activity prior to final budget adoption.

FINANCE DEPARTMENT

<u>PERFORMANCE MEASURES</u>	<u>Actual FY 2005</u>	<u>Budget FY 2006</u>	<u>Budget FY 2007</u>
Average number of working days to compile monthly financial statement	4 days	4 days	4 days
Percent monthly close-outs within 20 working days of month end	100%	100%	100%
Percent of quarterly reports completed within 15 working days	100%	100%	100%
Percent of bank statements that are reconciled to general ledger within 12 days of receipt of bank statement	100%	100%	100%
General Obligation Bond Rating (Moody's)	Aaa	Aaa	Aaa
Percent of available funds placed in interest-bearing accounts	100%	100%	100%

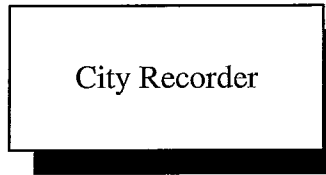
<u>WORKLOAD INDICATORS</u>	<u>Actual FY 2005</u>	<u>Budget FY 2006</u>	<u>Budget FY 2007</u>
Business licenses issued	2,221	2,150	2,250
Invoices	11,608	12,000	12,000
Vendor & payroll checks	14,785	15,000	15,000
Property tax bills processed	12,212	15,000	15,000
Total utility billings processed (includes delinquents)	109,180	108,000	113,000
Liens filed	199	300	250
GFOA CAFR & Budget Awards received	Yes	Yes	Yes
GFOA Distinguished Budget Award received	Yes	Yes	Yes

<u>PERSONNEL</u>	<u>Actual FY 2005</u>	<u>Budget FY 2006</u>	<u>Budget FY 2007</u>
Finance Director	1	1	1
City Treasurer	1	1	1
Accounting Clerk I & II	3	3	4
Administrative Secretary	1	1	1
Receptionist/Secretary	<u>1</u>	<u>1</u>	<u>1</u>
Total	7	7	8



CITY RECORDER

Organization Chart



CITY RECORDER

MISSION STATEMENT

The primary goal of this new activity to facilitate City Commission meeting agenda preparation, minutes, legal notices, etc. and provide administrative support as needed to the City Manager and the City Commission. In addition, this activity will be responsible for an expanded and targeted program for records management in the City in accordance with federal and state law and the records retention policy of the City. This effort will include development of records retention schedules; creation of systems to eliminate redundancy in records keeping and provide efficient electronic retrieval; and oversight/control of the warehouse storage area.

FINANCIALS

Category	Budget FY 2005	Actual FY 2005	Budget FY 2006	Actual FY 2006	Budget FY 2007
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ 78,280
Operating Expenditures	-	-	-	-	14,700
Capital Outlay	-	-	-	-	-
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 92,980</u>

BUDGET COMMENTS

The Personnel Services for this new activity include the salary and benefit cost for the City Recorder position. Previously, the position was classified as Executive Secretary and assigned to the City Manager's Office activity. Operating expenditures include costs for the periodic update to the Municipal Code as well as software license fees for the system used to scan various records. These operating expenditures were previously budgeted in the Legal Services budget activity.

CITY RECORDER

<u>PERFORMANCE MEASURES</u>	<u>Actual</u> <u>FY 2005</u>	<u>Budget</u> <u>FY 2006</u>	<u>Budget</u> <u>FY 2007</u>
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Performance Measures for this activity will
be developed during FY 2007

<u>WORKLOAD INDICATORS</u>	<u>Actual</u> <u>FY 2005</u>	<u>Budget</u> <u>FY 2006</u>	<u>Budget</u> <u>FY 2007</u>
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Workload indicators for this activity will
be developed during FY 2007

<u>PERSONNEL SCHEDULE</u>	<u>Actual</u> <u>FY 2005</u>	<u>Budget</u> <u>FY 2006</u>	<u>Budget</u> <u>FY 2007</u>
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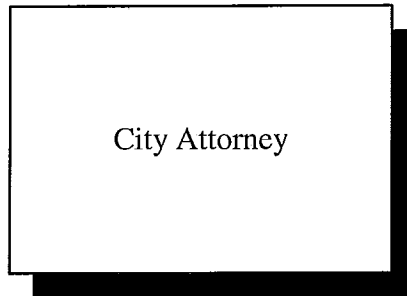
City Recorder *	0	0	1
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* Prior to FY 2007, the position was classified as Executive Secretary in the City Manager's Office.



LEGAL SERVICES DEPARTMENT

Organization Chart



LEGAL SERVICES

2006-2007 Goals and Objectives

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. This is particularly true when the City is involved in litigation. Nonetheless, the following non-routine work projects are proposed for the 2006-2007 fiscal year.

1) Right-of-way and easement acquisition

Significant upcoming capital improvement projects by the City include (a) roadway improvements to Concord Road from Edmondson Pike eastward; (b) rebuilding of Split Log Road from Wilson Pike to Ragsdale Road, along with associated bikeway/pedestrian improvements; and (c) installation of water line and other system improvements associated with the transfer of water service to the City from Nolensville/College Grove Utility District. Right-of-way for these projects, along with drainage, utility and temporary construction easements, will be acquired through negotiation, or through the eminent domain process if necessary. Right-of-way and utility easement acquisition involves the coordination of effort among numerous parties, which may include various property owners, lien holders, City departments, outside engineers, appraisers, attorneys and the State of Tennessee. The Concord Road project alone will involve 84 properties which is the largest acquisition of right-of-way for a single project in the City's history.

Target date: Various, throughout the year, as plans are finalized and projects move forward.

2) Agenda management/records management software evaluation

Steps have gradually been taken over the past few years toward an "electronic agenda" process. The staff desires to move forward with making the agenda assembly process more efficient, while also making more information about upcoming and recently held Board of Commissioners meetings available on the City's website. At the same time, the staff has made efforts to implement a citywide records management program. This program would ultimately provide all departments with standard criteria for the maintenance, retention and destruction of various types of records. With the proposed realignment of job duties, which includes separation of the City Recorder duties from the City Attorney's job description, the goal is to accelerate progress in both of these areas. Software that facilitates both agenda management and public records management activities will be examined to determine the benefit to the City in this effort, and if it can be purchased at a reasonable price (most likely in the following fiscal year.) Alternatively, the study may conclude that good results can be achieved without adding specialized software.

Target date: February 28, 2007

LEGAL SERVICES
2006-2007 Goals and Objectives

3) Comcast franchise renewal

The existing cable television franchise held by Comcast expires in May, 2008. Before that time, the City anticipates negotiating a new franchise agreement with the company. Given the increasingly complex world of cable television and telecommunications, the acquisition of outside consulting services in this highly specialized field could be beneficial. The staff will develop a professional services solicitation process, under which a consultant could be selected by the end of the fiscal year, with work to be commenced by the consultant at the beginning of fiscal year 2007-2008.

Target date: May 31, 2007.

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 prosecute and defend the City in court actions. The City Attorney's responsibilities include providing legal advice as needed to the City Manager, Board of Commissioners and other boards; preparation, review and interpretation of ordinances, resolutions and contracts; and coordinating the preparation of materials for the City Commission agendas. The City contracts for outside legal assistance to represent the City in court and with specialized legal issues, including delinquent tax collection and some real estate matters. In addition, outside legal representation is provided to the City by its insurance carrier for most liability related matters.

FINANCIALS

Category	Budget FY 2005	Actual FY 2005	Budget FY 2006	Actual FY 2006	Budget FY 2007
Personnel Services	\$ 148,035	\$ 143,606	\$ 155,795	\$ 150,670	\$ 167,060
Operating Expenditures	72,500	55,626	74,600	67,669	68,200
Capital Outlay	2,000	1,661	-	-	-
Total	<u>\$ 222,535</u>	<u>\$ 200,893</u>	<u>\$ 230,395</u>	<u>\$ 218,339</u>	<u>\$ 235,260</u>

BUDGET COMMENTS

The FY 2007 budget reflects a slight decrease from FY 2006 due to reassignment of costs associated with publication of legal notices, updates to the municipal code, and maintenance of the records scanning system to the new City Recorder budget activity. The Personnel Services category includes a temporary intern position to assist with special projects (\$5,200). Other operating expenditures include government relations services (\$30,000) to represent the City's interests at the Tennessee General Assembly/State government and outside legal assistance in lawsuits and court cases (\$25,000).

LEGAL SERVICES

<u>PERFORMANCE MEASURES</u>	<u>Actual CY 2005</u>	<u>Budget CY 2006</u>	<u>Budget CY 2007</u>
Number/Percentage of agenda packets delivered to Commissioners six days prior to meeting	21/91%	24/100%	24/100%
Number/Percentage of Commission meeting agendas published in newspaper prior to meeting	21/100%	24/100%	24/100%
Number/Percentage of public hearing notices published within legal deadlines	25/100%	22/100%	22/100%
Number of official records scanned into document imaging system (ordinances, resolutions and Board of Commissioners minutes)	135	135	135

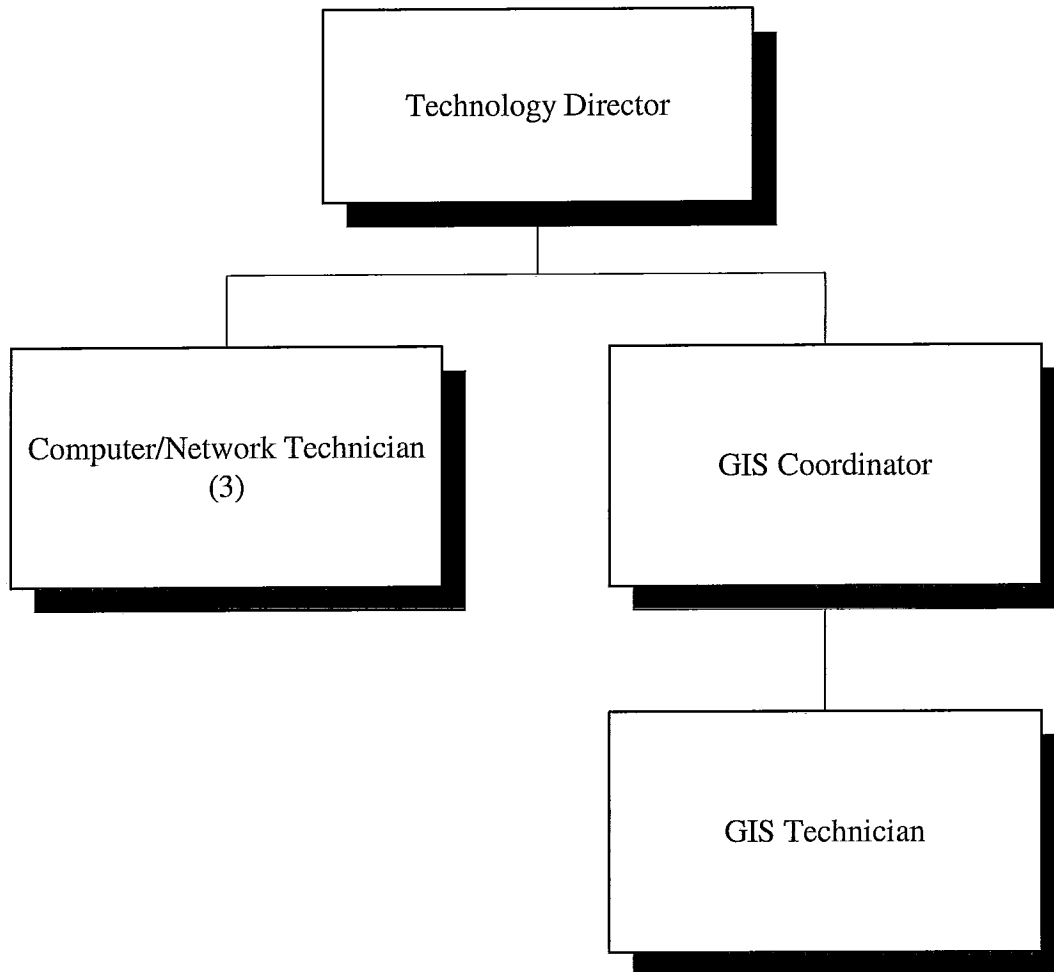
<u>WORKLOAD INDICATORS</u>	<u>Actual CY 2005</u>	<u>Budget CY 2006</u>	<u>Budget CY 2007</u>
Ordinances drafted/edited/reviewed	30	30	30
Resolutions drafted/edited/reviewed	80	75	75
Contracts drafted/edited/reviewed	26	35	35
Legal opinions and memorandums	49	35	35
Pending condemnations	4	20	20
Pending lawsuits other than condemnations	10	8	6
Ordinance violations prosecuted	3	3	3
Appeals boards/Planning Commission appearances	3	4	4
Board of Commissioners Agenda Packets Assembled	23	24	24

<u>PERSONNEL</u>	<u>Actual CY 2005</u>	<u>Budget CY 2006</u>	<u>Budget CY 2007</u>
City Attorney/City Recorder	1	1	0
City Attorney	<u>0</u>	<u>0</u>	<u>1</u>
Total	1	1	1



TECHNOLOGY DEPARTMENT

Organization Chart



TECHNOLOGY DEPARTMENT

2006-2007 Goals and Objectives

The Technology Department proposes to undertake the following non-routine work projects in the 2006-2007 fiscal years:

1) **City-wide Software Inventory**

This department will complete a comprehensive software inventory for all the computers on the network. This will allow us to validate that licensing fees have been paid for all software used on each computer and determine if any unauthorized software has been installed that may create operational problems for the City and computer network.

Target Date: November 30, 2006

2) **Implementation of New Financial Management Software**

The department is working closely with the Finance Department in installing the new integrated Financial/Human Resource Software System. A comprehensive project plan has been developed for implementation of the system using a phased-in approach. The core Financial Management System, which include the general ledger, accounts payable, accounts receivable and cash receipting modules were implemented in April 2006. The Human Resource Management system, which includes the payroll processing and human resource modules, will be implemented in May 2006. We will continue to work closely with the software vendor and Finance Department to implement the Revenue Management System during FY 2007, which includes utility billing, property tax and business tax modules.

Target Dates: Throughout the Fiscal Year

3) **Implementation of a new GIS Department**

The proposed reorganization will shift and expand the Geographic Information Systems (GIS) within the Technology Department. The process will include hiring a new GIS coordinator to oversee the effort. The coordinator will inventory current GIS information and other related data and meet with all departments to determine their GIS needs and establish priorities for implementation. It is expected that an expanded GIS system will take various relational data sources such as utility features, fire hydrants, parcel information, owner information and merge together within accurate graphical information (maps). The goal is to have maps that can be "drilled down" to see all the relevant data on specific parcels or locations.

Target Dates: Throughout the Fiscal Year

TECHNOLOGY DEPARTMENT
2006-2007 Goals and Objectives

4) Reverse 911 System

We will investigate the feasibility of using a Reverse 911 system. This system allows you to notify the public in designated areas on a map by using a telephone and a recorded message. Information such as Amber alerts and other emergency information can be delivered rapidly over a telephone line. Also, the Fire Department could notify affected residents to stay indoors if a hazardous material spill occurred. The goal will be able to identify a cost effective system that can be integrated into the data base of the Computer Aided Dispatch system to simplify the process.

Target Date: March 31, 2007

TECHNOLOGY

MISSION STATEMENT

This activity centralizes the technology program of the City including the purchase and maintenance of computer hardware and software plus other technology and communications equipment that is used by multiple 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	Budget FY 2005	Actual FY 2005	Budget FY 2006	Actual FY 2006	Budget FY 2007
Personnel Services	\$ 310,915	\$ 310,910	\$ 310,180	\$ 305,007	\$ 358,770
Operating Expenditures	60,505	60,501	62,750	53,231	79,610
Capital Outlay	53,240	52,750	164,000	148,721	238,000
Total	\$ 424,660	\$ 424,161	\$ 536,930	\$ 506,959	\$ 676,380

BUDGET COMMENTS

The FY 2007 budget reflects a \$40,000 increase in the rental payment to the Equipment Replacement Fund in accordance with the transition financial model developed in FY 2005. All significant computer and related technology are now programmed for systematic upgrade and replacement through this fund so that the City is not faced with a major capital outlay in any one year. Previously, such capital costs were budgeted within various General Fund activities.

The FY 2007 budget provides for the purchase of intrusion and network monitoring software (\$10,000) to provide increased security against outside hackers. Capital expenditures (\$56,500) include new back-up storage hardware (\$28,000), network test equipment (\$9,500), spare fiber network equipment (\$7,000), new switches at remote facilities (\$8,000) and new unlimited power supplies (\$4,000). Personnel services expenditures have increased slightly due to the increased TCRS contribution rate and projected 2007 health insurance cost increase.

Also proposed is a part-time (25 hours per week) Administrative Secretary position (\$16,870) to provide clerical assistance for day-to-day administrative tasks such as hardware inventory management, supply and equipment ordering, answering calls, scheduling, etc. This position will free up time for the technical staff to concentrate on hardware/software issues and projects instead of paperwork and recordkeeping. Funding for this and other new proposed positions in the General Fund are currently consolidated in the Insurance and Other Benefits activity. If endorsed, funding for this position will be reallocated to this activity prior to final approval of the budget.

TECHNOLOGY

<u>PERFORMANCE MEASURES</u>	<u>Actual FY 2005</u>	<u>Budget FY 2006</u>	<u>Budget FY 2007</u>
Percent equipment repair/replace within 1 working day	98%	98%	98%
Percent of phone system "up-time"	99%	99%	99%
Percent of telecommunications request for service completed within 3 days	99%	99%	99%
Percent of network service hours up-time	99%	99%	99%
Percent of new users coordinated within 2 weeks	100%	100%	100%

<u>WORKLOAD INDICATORS</u>	<u>Actual FY 2005</u>	<u>Budget FY 2006</u>	<u>Budget FY 2007</u>
Number of service calls	7,200	7,500	8,000
Number of Computers (city-wide)	300	325	350

<u>PERSONNEL SCHEDULE</u>	<u>Actual FY 2005</u>	<u>Budget FY 2006</u>	<u>Budget FY 2007</u>
Technology Director	1	1	1
Computer/Network Technician	<u>3</u>	<u>3</u>	<u>3</u>
Total	4	4	4

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) to provides City departments with the digital and spatial data needed to more effectively and efficiently deliver services to the citizens. This newly created activity will operate within the Technology Department and will focus on assessing GIS needs and expanding mapping and data base capabilities to user departments.

FINANCIALS

Category	Budget FY 2005	Actual FY 2005	Budget FY 2006	Actual FY 2006	Budget FY 2007
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ 149,980
Operating Expenditures	-	-	-	-	15,050
Capital Outlay	-	-	-	-	28,000
Total	\$ -	\$ -	\$ -	\$ -	\$ 193,030

BUDGET COMMENTS

The current budget reflects GIS costs that were previously including in the Planning and Codes Department. This includes the salary and benefits for one (1) GIS Technician, annual software licensing fees, supplies, etc. The proposed budget also includes additional computer related equipment and GIS locator device necessary to initiate a more proactive GIS service level.

In order to expand GIS services to meet the needs of City departments, the FY 2007 budget includes a new full-time GIS Coordinator position. Funding for this positions as well as other new positions in the proposed budget are currently consolidated in the Insurance and Other Benefits activity. If endorsed, funding for this position will be reallocated to this activity prior to final approval of the budget.

GEOGRAPHIC INFORMATION SYSTEMS

<u>PERFORMANCE MEASURES</u>	<u>Actual</u> <u>FY 2005</u>	<u>Budget</u> <u>FY 2006</u>	<u>Budget</u> <u>FY 2007</u>
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Performance Measures for this activity will
be developed during FY 2007

<u>WORKLOAD INDICATORS</u>	<u>Actual</u> <u>FY 2005</u>	<u>Budget</u> <u>FY 2006</u>	<u>Budget</u> <u>FY 2007</u>
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Workload indicators for this activity will
be developed during FY 2007

<u>PERSONNEL SCHEDULE</u>	<u>Actual</u> <u>FY 2005</u>	<u>Budget</u> <u>FY 2006</u>	<u>Budget</u> <u>FY 2007</u>
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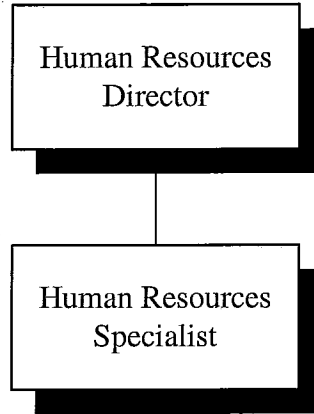
GIS Coordinator	0	0	1
GIS Technician*	<u>0</u>	<u>0</u>	<u>1</u>
Total	0	0	2

* Prior to FY 2007, the GIS Technician position was included in the Planning Department activity.



HUMAN RESOURCES DEPARTMENT

Organization Chart



HUMAN RESOURCES DEPARTMENT

2006-2007 Goals and Objectives

The Human Resources Department has established the following goals and objectives for the 2006-2007 fiscal year.

1) Other Post Employment Benefits (OPEB) Program – Phase 2

In June 2005, the City Commission approved an amendment to the City's Personnel Rules and Regulations which closed the existing retiree health and life insurance benefit programs and provided that all employees hired after June 30, 2005 would be covered by a new retiree health and life insurance program that would be developed during FY 2006 and adopted by June 30, 2006. Unfortunately, delays in passage of state legislation that would clarify local government authority to fund OPEB plans and trusts has forced staff to delay final plan design recommendations for the City Commission.

During FY 2006, the OPEB plan design review for employees hired after June 30, 2005 has focused on replacement of the post-65 Medicare supplement reimbursement benefit with a defined contribution plan and required retiree cost-sharing in the existing pre-65 retiree health insurance plan. In addition, staff has also been researching the establishment of a Post Employment Benefits trust as a mechanism to dedicate funds for the City's entire OPEB obligation. Establishment of a trust is expected to provide greater investment options in hopes of realizing a higher investment return on these dedicated funds than can be earned under the state's investment guidelines for general idle funds. Unfortunately, local government authority to create such a trust is pending approval by the state legislature.

Staff anticipates an amendment to the Personnel Rules and Regulations concerning the new retiree health and life insurance benefit plans for employees hired after June 30, 2005 to be presented to the City Commission by July 31, 2006. If the amendment includes the creation of a defined contribution plan, the specifics of such a plan will be presented to the City Commission by early Fall 2006 with a January 1, 2007 effective date.

Target Date: July 31, 2006 - Proposed amendment to the Personnel Rules and Regulations presented to City Commission.

September 15, 2006 – Proposed defined contribution plan design presented to the City Commission.

January 1, 2007 - Effective date of any approved plan modifications.

HUMAN RESOURCES DEPARTMENT
2006-2007 Goals and Objectives

2) Employee Group Health Insurance Program

The City has had group health insurance coverage through Health Spring since 2001. While the City has generally been satisfied with Health Spring services, staff believes that after six years it is appropriate to conduct a full request for proposals from other health insurance companies for the calendar year 2007 plan. This solicitation effort to determine if suitable, alternative coverage is available in the market will be coordinated through the City's insurance broker.

Target Date: July 15, 2006 – Receipt of proposals by the City's insurance broker.

October 15, 2006 – Calendar year 2007 plan recommendations presented to the City Commission.

3) Updated OPEB Actuarial Valuation

In conjunction with Item #1 above, staff will be recommending an update to the City's last OPEB actuarial valuation. The last valuation was done as of July 1, 2004. With the employee turnover since that time and the expected changes in the retiree benefits program effective July 1, 2005, a new valuation is needed to more accurately calculate the City's future OPEB funding obligations prior to the start of FY 2008.

Target Date: February 28, 2007 – Study completed and results presented to City Commission.

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	Budget FY 2005	Actual FY 2005	Budget FY 2006	Actual FY 2006	Budget FY 2007
Personnel Services	\$ 228,760	\$ 227,161	\$ 240,910	\$ 221,509	\$ 201,890
Operating Expenditures	47,060	37,423	54,515	46,922	50,710
Capital Outlay	-	-	-	-	1,500
Total	\$ 275,820	\$ 264,585	\$ 295,425	\$ 268,431	\$ 254,100

BUDGET COMMENTS

The FY 2007 budget currently reflects a significant decrease from FY 2006 due to the transfer of the Assistant City Manager position to the City Manager's Office activity. As a part of the staff reorganization plan, a new Human Resources Director position is proposed to allow the Assistant City Manager to assume a broader oversight role for several departments including public works, water and sewer, engineering, parks and recreation, technology as well as human resources. Funding for this new Human Resources Director position as well others are currently consolidated in the Insurance and Other Benefits activity. If endorsed, funding for the position will be reallocated to this activity prior to final approval of the budget.

Funding is provided to provide all employees with updated copies of the City's personnel rules and regulations following the expected FY 2006 year-end update. Also, funding is provided for an updated actuarial valuation of the City's retiree health and life insurance program.

HUMAN RESOURCES

<u>PERFORMANCE MEASURES</u>	<u>Actual FY 2005</u>	<u>Budget FY 2006</u>	<u>Budget FY 2007</u>
Percent positions filled within 60 days of vacancy	50%	50%	50%
Targeted time to fill senior management positions	120 days	120 days	120 days
Targeted time to fill professional positions	60 days	60 days	60 days
Targeted time to fill clerical positions	45 days	45 days	45 days
Targeted time to fill labor positions	45 days	45 days	45 days
Number and percent of employees hired who complete probationary period	24/72%	32/80%	32/80%
Number and percent of internal promotions	3/9.4%	4/10%	4/10%
Percent exit interviews completed	70%	75%	75%
Employee turnover rate (incl. PT)	14%	15%	15%
Employee turnover rate (FT only)	12%	10%	10%

<u>WORKLOAD INDICATORS</u>	<u>Actual FY 2005</u>	<u>Budget FY 2006</u>	<u>Budget FY 2007</u>
Positions filled (incl. internal vacancies)	32	40	40
Applications received	745	900	1,000
Applicants tested/interviewed	111	200	175
Terminations/separations (incl. PT)	38	35	38
Grievances/hearing/lawsuits	2	2	2
Dental claims processed	677	550	600

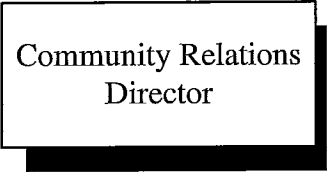
<u>PERSONNEL SCHEDULE</u>	<u>Actual FY 2005</u>	<u>Budget FY 2006</u>	<u>Budget FY 2007</u>
Assistant City Manager	1	1	0
Human Resources Director	0	0	1
Human Resources Specialist (*)	<u>1</u>	<u>1</u>	<u>1</u>
	2	2	2

(*) This position is currently job-shared by two part-time employees.



COMMUNITY RELATIONS DEPARTMENT

Organization Chart



Community Relations
Director

COMMUNITY RELATIONS DEPARTMENT

2006-2007 Goals and Objectives

The Community Relations Department proposes the following as its goals and objectives for the non-routine work plan for the 2006-2007 fiscal year.

1) Town Center Association

With the positive attention now being directed at the Town Center District, there is a need to formulate a unified marketing strategy to identify and promote businesses in the area. The department proposes to work with the Brentwood Cool Springs Chamber of Commerce to encourage them to undertake a new program targeted at the creation of a Brentwood Town Center Association. As envisioned, this association would undertake and coordinate marketing, promotional, and special events to encourage individuals to patronize businesses in the area. As envisioned, the City will encourage and facilitate an effort targeted at business development (and associated tax generation) but not lead or direct this private sector activity.

Target date: March 31, 2007

2) Primm Park

The department will oversee and coordinate work on two projects in FY 2007:

- a) Access and Parking** - The Parks and Recreation and Public Works Departments will undertake construction of improvements in Primm Park. This will include: 1) driveway access from Moores Lane to the park; 2) construction of parking lot; 3) public access to the citywide pedestrian/bikeway trail system; and 4) pedestrian path from parking lot to the Boiling Spring Academy and citywide trail.
- b) Boiling Spring Academy** -- The educational program will be expanded from one third grade class per school to include every third grade class in Brentwood. Each class will have a day at the academy. This department will work with the six Brentwood elementary schools to schedule dates for participation, coordinate the development of an educational curriculum, develop a handbook for schoolmarms (retired teachers) who will teach the classes, and oversee the production of a video to accompany the schoolmarm's handbook.

Target date: September 30, 2006

COMMUNITY RELATIONS DEPARTMENT
2006-2007 Goals and Objectives

3) Cool Springs House Rental Fees

The City has not adjusted the rental fees for use of the Cool Springs House since it opened in 1992. A fee increase may be in order to better recover the annual cost for operating this facility that is mostly used for private events. The department will investigate the rental fees charged by similar facilities in the Williamson County – Nashville area. A comparison will be prepared between rental revenues for the various competing facilities plus data on space size, capacity, etc. Several fee options will be investigated such as higher fees during peak demand times such as holidays (November, December, New Years, and wedding months – May, June, and July). Based on the findings, recommendations will be presented to the City Commission for consideration.

Target date: January 31, 2007

COMMUNITY RELATIONS

MISSION STATEMENT

The goal of this activity is to plan, organize and implement a variety of public relations activities designed to increase citizen awareness and understanding of city government projects, programs, services and policies and to promote citizen participation and volunteerism in the affairs of the city government. Specific duties include overseeing the Crockett Park and Primm Park/Boiling Spring Academy historic areas; coordination and maintenance oversight of key entry points into the community (interstate exits and city limits) including enhancements to gateway entry signage; coordination of the concerts and special events at the Eddy Arnold Amphitheater and other locations; update and development of informational and educational 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	Budget FY 2005	Actual FY 2005	Budget FY 2006	Actual FY 2006	Budget FY 2007
Personnel Services	\$ 94,790	\$ 93,116	\$ 100,005	\$ 97,675	\$ 107,490
Operating Expenditures	132,925	94,845	121,000	88,204	144,200
Capital Outlay	-	-	-	-	-
Total	\$ 227,715	\$ 187,960	\$ 221,005	\$ 185,879	\$ 251,690

BUDGET COMMENTS

This activity provides funding for citywide special events, street banners, promotional materials, postage, printing costs, publications, advertising, Leadership Brentwood program, etc. The department strives to obtain financial and in-kind donations from the private sector to improve programs and keep City costs down. The FY 2007 budget includes new funding for maintenance and upkeep of the new Town Center Way and roundabout. This includes utilities (\$5,500), banners and Christmas decorations (\$7,500), and additional grounds maintenance expenses (\$7,600). The budget also includes funds for the preparation, printing and mailing of the biannual newsletter (\$10,400), special events such as the concert series at the Eddy Arnold amphitheater and the July 4th celebration (\$43,500), and printing of the updated city map (\$7,200). Also funded is grounds maintenance at the various gateway entrances to the City (\$26,400).

COMMUNITY RELATIONS

<u>PERFORMANCE MEASURES</u>	<u>Actual FY 2005</u>	<u>Budget FY 2006</u>	<u>Budget FY 2007</u>
Percent of community newsletters and city brochures published and mailed on time	95%	95%	96%
Percent of board/committee regular meetings attended	99%	99%	99%

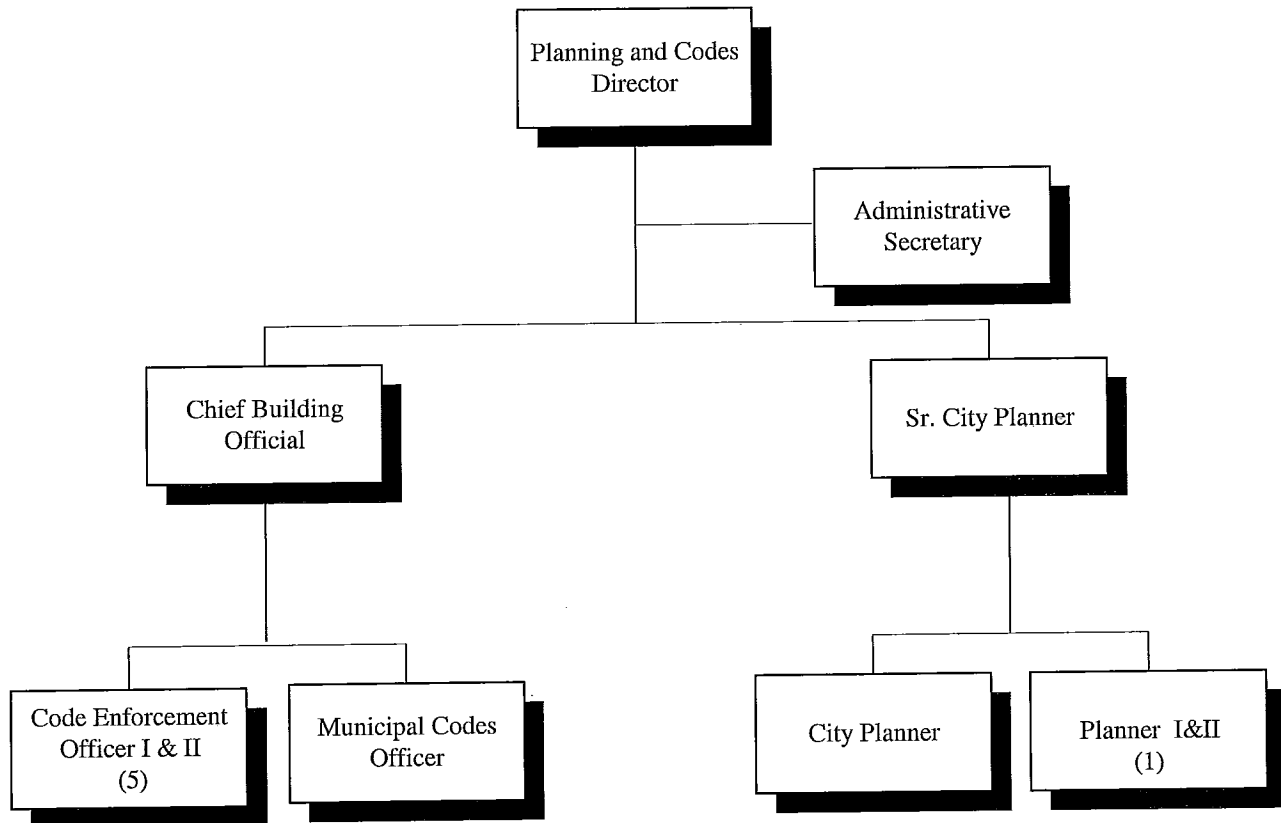
<u>WORKLOAD INDICATORS</u>	<u>Actual FY 2005</u>	<u>Budget FY 2006</u>	<u>Budget FY 2007</u>
City-wide special events	17	18	19
City wide newsletter (April/October)	2	2	2
City calendar (January - December)	12	12	12
Volunteer committees	23	21	24
Volunteer participants	2,100	2,050	2,300
Student programs	4	4	6
Student participants	650	660	1,000
Community information pamphlets	13	13	14
New resident packets distributed	890	975	950
Telephone calls	3,175	3,200	3,200

<u>PERSONNEL SCHEDULE</u>	<u>Actual FY 2005</u>	<u>Budget FY 2006</u>	<u>Budget FY 2007</u>
Community Relations Director	1	1	1



PLANNING AND DEVELOPMENT DEPARTMENT

Organization Chart



PLANNING AND DEVELOPMENT DEPARTMENT

2006-2007 Goals and Objectives

1) Citywide Special Census

This task will involve the completion of a special census for the entire City of Brentwood, documenting population growth since the last special census taken in January 2004 (population 30,617). The intent of the project is to accurately reflect recent population growth for the purpose of collecting additional State shared revenues that are distributed to cities on a per capita basis. Each Tennessee City is allowed to conduct up to three special city-wide censuses between the standard federal censuses required each decade. Significant housing growth has occurred in Brentwood since the last special census (1,750 projected new housing starts between July 2003 and June 2006). With an average of three (3) residents per household, the City's official population is expected to increase in January 2007 by 5,250, or a new total approaching 36,000. The \$40,000 one-time cost of the special census will be easily recovered by the additional \$525,000 (\$100 per capita) in new State shared revenues received by the City annually.

Target Date: April 30, 2007

2) Hillside Development Regulations

With the approaching build out of the City, certain development is now moving into more challenging sites with extremely steep terrain. Such developments may require significant modification of the existing natural grade to meet minimum subdivision standards such as acceptable road grades. In other cases, streets can be developed according to standards but some excessively steep lots may be created that require unnatural cuts and fills, large retaining walls, etc to create buildable areas and be within maximum driveway grades. Individual homes may be built on hillside lots that comply with subdivision regulation but do not blend naturally into the terrain, thereby producing a visual scar to a previously undisturbed hillside. Accordingly, consideration of new standards for hillside protection and critical lot development is warranted. As envisioned, the department will enlist consulting services from a land planning firm with extensive experience in understanding and implementing the latest standards and techniques related to hillside subdivisions and critical lot development. Draft regulations will be produced that broadly cross zoning districts to guide future hillside development and minimize significant modification of the topography. The goal will be code amendments that are easily understood by everyone. Any proposed changes will likely require significant public review as well as a joint work session of the Board of Commissioners and Planning Commission prior to formal consideration and approval.

Target Date: February 28, 2006

PLANNING AND CODES DEPARTMENT
2006-2007 Goals and Objectives

3) Completion of 2020 Plan Update

Logistical issues associated with the City's survey effort have extended the 2020 Plan Update project into FY 2007. This work plan item will complete the input and review of the second citywide questionnaire, and oversee final preparation of the updated draft plan appendix by the planning consultant Clarion Associates. Following final Board of Commissioners review and adoption of the update document, staff will prepare a draft outline of recommended priorities to address in near term (5yr plan). Upon approval, this action plan will establish general direction for upcoming planning work and non-routine work assignments beginning in FY 2008. As with any comprehensive plan, the establishment of priorities must be flexible and adjusted as needed to evolving circumstances.

Target Date: September 30, 2006

PLANNING AND DEVELOPMENT

MISSION STATEMENT

The Planning and Development 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 similar guidance 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 (zoning and subdivision regulations and standards), and administration of all performance bonds to ensure proper 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	Budget FY 2005	Actual FY 2005	Budget FY 2006	Actual FY 2006	Budget FY 2007
Personnel Services	\$ 383,565	\$ 381,357	\$ 409,805	\$ 421,035	\$ 355,470
Operating Expenditures	94,990	91,684	85,355	77,378	83,515
Capital Outlay	900	3,229	3,250	2,149	4,100
Total	<u>\$ 479,455</u>	<u>\$ 476,270</u>	<u>\$ 498,410</u>	<u>\$ 500,562</u>	<u>\$ 443,085</u>

BUDGET COMMENTS

The FY 2007 budget reflects a significant decrease in Personnel Services expenditures from FY 2006 due to the transfer of responsibility for the Geographical Information System (GIS) to the Technology Department and creation of a new GIS budget activity to consolidate expenditures for the program. Accordingly, the GIS Technician position has been moved to the new budget activity. Also, the cost for a city-wide special census (\$40,000) to be conducted in early calendar year 2007 is funded in the Capital Projects Fund under General Facilities & Equipment - Community Planning.

PLANNING AND DEVELOPMENT

<u>PERFORMANCE MEASURES</u>	<u>Actual FY 2005</u>	<u>Budget FY 2006</u>	<u>Budget FY 2007</u>
Percent of Arc Info Database Entered in GIS	75%	100%	N/A
Percent of Information Requests Processed within 3 days	100%	95%	100%
Percent of Subdivision Plans entered into GIS System within 1 month	90%	100%	N/A
Percent of Zoning Violations resolved in 30 days, excepting cases cited to city court	100%	100%	100%

<u>WORKLOAD INDICATORS</u>	<u>Actual FY 2005</u>	<u>Budget FY 2006</u>	<u>Budget FY 2007</u>
Planning Commission Cases Reviewed	155	150	155
Board of Zoning Appeals Cases Reviewed	16	18	15
Administrative Home Occupations	143	140	140
Flood Insurance/Zoning Determinations	63	60	65
Special Event/Tent Permits	31	27	30
Plans Reviewed	1,465	1,420	1,460
Minor Land Use Cases/Administrative Approvals	73	83	80

<u>PERSONNEL SCHEDULE</u>	<u>Actual FY 2005</u>	<u>Budget FY 2006</u>	<u>Budget FY 2007</u>
Planning and Codes Director	1	1	1
Sr. City Planner	0	1	1
City Planner	1	2	1
Planner I & II	2	0	1
GIS Technician I & II	<u>1</u>	<u>1</u>	<u>0</u>
Total	5	5	4

CODES ENFORCEMENT

MISSION STATEMENT

The Codes Enforcement activity is responsible for protecting the health and safety of the citizens of Brentwood through the enforcement of the Municipal Code, including adopted building, mechanical, plumbing, electrical, and housing codes. This activity is also responsible for the issuance of building permits for residential, commercial, and service-institutional structures while providing on-going technical assistance to citizens, developers, engineers, and contractors. For new construction and alterations, the Department issues all necessary permits, examines all building plans, coordinates plan review, conducts site inspections, and issues certificate of occupancies.

FINANCIALS

Category	Budget FY 2005	Actual FY 2005	Budget FY 2006	Actual FY 2006	Budget FY 2007
Personnel Services	\$ 516,995	\$ 507,722	\$ 563,185	\$ 561,526	\$ 638,090
Operating Expenditures	58,860	51,268	59,715	56,250	61,780
Capital Outlay	400	420	24,550	22,945	25,800
Total	\$ 576,255	\$ 559,410	\$ 647,450	\$ 640,721	\$ 725,670

BUDGET COMMENTS

The proposed FY 2007 budget increase in Personnel Services is associated with the required increase in the TCRS contribution rate and projected increase in health insurance premiums. A part-time summer intern is proposed to complete a project to organize and inventory the building plans storage area. Also, to better reflect the true cost of services by departments, worker's compensation insurance premiums for departments with significant cost have been shifted to the departmental budget activities from the Insurance and Other benefits activity. Finally, additional funding (\$5,000) is provided for on-site training for the recently purchased permit/inspection tracking software system.

The proposed capital expenditures for FY 2007 include the replacement of a four-wheel drive pick-up truck (\$23,500) used by the building inspectors.

CODES ENFORCEMENT

<u>PERFORMANCE MEASURES</u>	<u>Actual FY 2005</u>	<u>Budget FY 2006</u>	<u>Budget FY 2007</u>
Percent of Complaints responded to in 5 days	100%	100%	100%
Percent of Residential Building Permits issued within 7-10 working days (excluding critical lots or rejected plans)	95%	95%	95%
Percent of Building Inspection Requests completed within 3 business days	99%	99%	99%

<u>WORKLOAD INDICATORS</u>	<u>Actual FY 2005</u>	<u>Budget FY 2006</u>	<u>Budget FY 2007</u>
Building Permits	3,816	3,750	3,750
Building Inspections	18,184	18,300	18,300
Cross Connection Recertification's	1,417	1,360	1,707
Sign Violations	793	620	700
Weed-Debris Violations	299	230	300
Erosion Control Warnings	70	75	75
Miscellaneous Code Violations	465	440	450
Walk-In Visitors	11,076	10,500	11,000

<u>PERSONNEL SCHEDULE</u>	<u>Actual FY 2005</u>	<u>Budget FY 2006</u>	<u>Budget FY 2007</u>
Chief Building Official	1	1	1
Codes Enforcement Officer I & II	5	5	5
Municipal Codes Officer I & II	1	1	1
Administrative Secretary	<u>1</u>	<u>1</u>	<u>1</u>
Total	8	8	8



INSURANCE AND OTHER BENEFITS

MISSION STATEMENT

This budget centralizes the costs of certain benefits provided to City employees which 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 457 and 401(a) deferred compensation supplemental retirement program, and the buy-back of accumulated sick and annual leave time for eligible employees.

FINANCIALS

Category	Budget FY 2005	Actual FY 2005	Budget FY 2006	Actual FY 2006	Budget FY 2007
Personnel Services	\$ 939,405	\$ 898,490	\$ 951,015	\$ 881,958	\$ 662,175
Operating Expenditures	31,775	36,448	105,950	126,124	46,840
Capital Outlay	-	-	-	-	-
Total	<u>\$ 971,180</u>	<u>\$ 934,938</u>	<u>\$ 1,056,965</u>	<u>\$ 1,008,082</u>	<u>\$ 709,015</u>

BUDGET COMMENTS

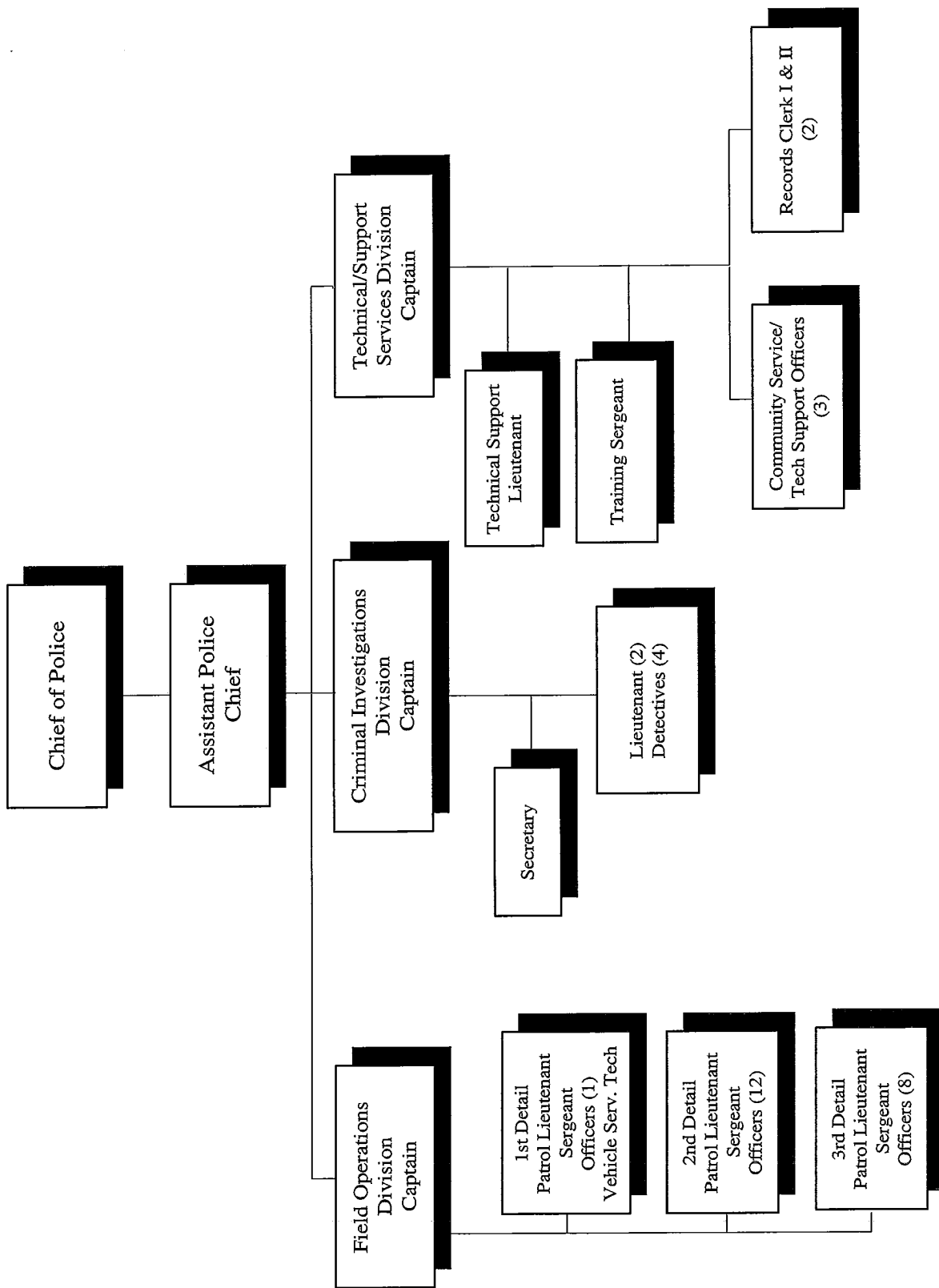
The FY 2007 budget for other programs reflects increases in supplemental retirement contributions and disability insurance due to an increase in the number of employees who are now eligible to participate in the programs and greater participation by existing employees when salary increases occur. Projected increases in the dental reimbursement program are based upon trends in actual claims. The activity also reflects two changes in the City's worker's compensation insurance. First, instead of centralizing the worker's compensation insurance premium in this budget activity, the premiums for departments with significant exposure and cost have been reallocated to those department budgets. Second, because of recent favorable worker's compensation loss experience, the City has elected to implement a \$5,000 deductible in the worker's compensation program which will result in an estimated 20% decrease in premium costs.

PERSONNEL SCHEDULE

No personnel are directly assigned to this activity

POLICE DEPARTMENT

Organization Chart



POLICE DEPARTMENT
2006-2007 Goals and Objectives

1) Feasibility of an automated Red Light Violation Camera System

The Police Department has taken an initial look at the feasibility of implementing an automated red light violation system. The goal of such a program would be to decrease the number of vehicle crashes that occur at major signalized intersections due to aggressive driving, speeding up to beat the red light, etc. Since 1998, the average number of traffic crashes that occur at signaled intersections within the City total 30% of all crashes each year. However, the total number of citations issued at these intersections for red light violations make up an average of only 3% of total citations issued for each year. Traffic enforcement at these intersections requires a minimum of three officers and is very difficult to conduct due to traffic volume and locations where officers may park. There is new technology available that will record the violation with a series of still photographs of the violator's vehicle, license tag number, and a 12 second video of the offense. This approach is the only realistic way for the department to effectively address and reduce accidents at major intersections and complement our successful effort in other areas where enforcement is possible. To move forward to identify options and recommend to the City Commission a specific vendor technology will require detail analysis and evaluation of products in the market. This would include a presentation to the City Commission and interested community plus a possible site visit to see the technology at work.

Target Date: June 1, 2007

2) Bar-Coding System for Property and Evidence

The Police Department is working to implement a bar-coding tracking system to record and track all property and evidence that comes into the control of the Police Department. This system will greatly improve tracking and chain of custody of all items of property and evidence from receipt to disposal upon final disposition of each case.

Target Date: October 1, 2006

3) Vehicle Services Technician

The FY 2007 proposed budget includes a new Vehicle Services Technician to oversee and coordinate scheduled and unscheduled vehicle maintenance and repair issues for the police department and vehicles located at the Municipal Building. This position will free up a sworn officer that is now handling this duty to return to the field. The department will oversee the recruitment and training of the new employee and facilitate an effective transfer of duties and responsibilities.

Target Date: September 1, 2006

POLICE DEPARTMENT

MISSION STATEMENT

It is the mission of the Brentwood Police Department 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	Budget FY 2005	Actual FY 2005	Budget FY 2006	Actual FY 2006	Budget FY 2007
Personnel Services	\$ 3,934,110	\$ 3,726,192	\$ 4,203,603	\$ 4,066,870	\$ 4,654,825
Operating Expenditures	428,780	468,175	487,470	537,213	582,995
Capital Outlay	447,390	416,995	283,000	242,337	311,395
Total	\$ 4,810,280	\$ 4,611,362	\$ 4,974,073	\$ 4,846,420	\$ 5,549,215

BUDGET COMMENTS

The FY 2007 budget reflects Personnel Services increases due to mandatory adjustment in the TCRS contribution rate (\$49,000), projected increases in health insurance premium costs (\$36,000) and the reallocation of worker's compensation premium costs from the Insurance and Other budget activity to the department (\$104,125).

A new vehicle Services Technician position is proposed to coordinate the vehicle maintenance and repair program which will allow a uniform officer who currently does the work to return to the field. Also supplemental funding equivalent to one police officer position is proposed to provide the department with flexibility to overhire staffing on those occasions when the number of exceptional candidates exceed the authorized number of positions. As the department faces periodic turnover throughout the year but undertakes a comprehensive recruitment effort only twice a year, this arrangement will allow the department to maintain appropriate staffing levels better with quality personnel. The new position as well as the supplemental funding is currently consolidated in the Insurance and Other budget activity with other new positions proposed in the General Fund. If endorsed by the City Commission, relevant funding will be reallocated to the Police Department activity prior to final approval of the budget.

Additional significant expenditure changes include increased costs for fuel (\$50,000), vehicle repair based upon actual experience (\$18,000), and communications costs due to the mobile data system being replaced with a system based on cellular air cards (\$18,000). The budget also reflects a \$250,000 contribution to the Equipment Replacement Fund, an increase of \$25,000 from FY 2006. The department will replace 9 patrol vehicles and 4 unmarked vehicles in FY 2007.

POLICE DEPARTMENT

BUDGET COMMENTS (cont.)

The FY 2007 position classification plan provides for one position reclassification and several position title changes within the Police Department. The proposed reclassification would move the training officer position up to the current Corporal rank to give this position needed authority to manage the department's training requirements. The proposed position title changes will bring the department's rank structure/job titles more in line with comparable positions in other departments. None of these changes generate any additional salary increases for effected employees. A more complete description of these changes is provided as part of the proposed FY 2007 pay plan recommendations.

<u>PERFORMANCE MEASURES</u>	<u>Actual CY 2005</u>	<u>Budget CY 2006</u>	<u>Budget CY 2007</u>
Average response time per call (minutes)	4.5	5	5
Number and percent of personnel completing in-service training or professional development	100%	100%	100%
Percent uncommitted time	51%	55%	50%
Police calls rate/1,000 population	774	780	820
Percent compliance with applicable accreditation standards	100%	100%	100%

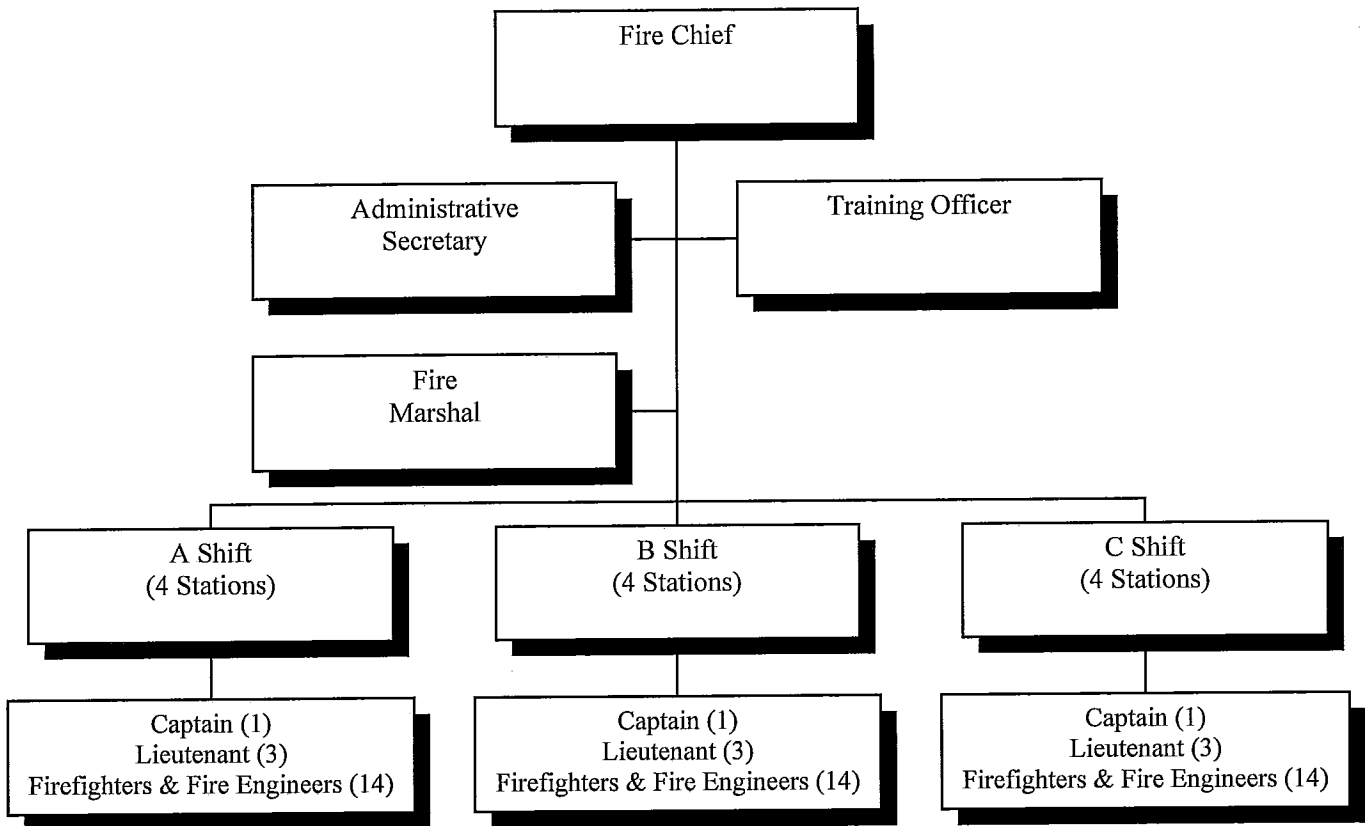
<u>WORKLOAD INDICATORS</u>	<u>Actual CY 2005</u>	<u>Budget CY 2006</u>	<u>Budget CY 2007</u>
Serious Crimes	168	175	165
Traffic Accidents	720	650	750
Criminal Investigations Clearance Rate	47%	40%	47%

<u>PERSONNEL SCHEDULE</u>	<u>Actual FY 2005</u>	<u>Budget FY 2006</u>	<u>Budget FY 2007</u>
Police Chief	1	1	1
Deputy Chief (formerly Captain)	1	1	1
Captain (formerly Lieutenant)	3	3	3
Lieutenant (formerly Sergeant)	6	6	6
Sergeant (formerly Corporal)	0	3	4
Detective	4	4	4
Police Officers	41	38	37
Records Clerk I & II	2	2	2
Vehicle Services Technician	0	0	1
Administrative Secretary	<u>1</u>	<u>1</u>	<u>1</u>
Total	59	59	60



FIRE DEPARTMENT

Organization Chart



FIRE DEPARTMENT

2006-2007 Goals and Objectives

1) National Incident Management System (NIMS) Training for All Departments

In order to qualify for future federal grants and reimbursement of costs associated with a disaster response, the Federal Government has mandated that all local governments adopt and use the National Incident Management System (NIMS). NMIS is a uniform system designed for managing any emergency incident across departmental, functional, and agency disciplines. Because all City departments would be involved should we experience a major disaster, personnel in all departments will be required to undertake various levels of training. The fire department will coordinate and provide this training for City departments.

Target Date: September 30, 2006

2) Chemical Storage/Use Training at the Service Center

A recent accidental mixing or placement of two chemicals nearby at the service center resulted in a small fire. As a result, there is a need to evaluate the placement and compatibility of all chemicals being kept at the Service Center and make recommendations on their safe storage. Due to the expertise in the department, we will work closely with all Service Center operating departments to identify potential chemical hazards and make written recommendations on safe storage. The department will also provide additional employee training on proper handling and safe use of potentially hazardous materials used by the Water and Sewer Department.

Target Date: August 31, 2006

3) Assess Available Fire Flows in the City

Working closely with the Brentwood Water & Sewer Department, this department will undertake a systematic flow of fire hydrants at various locations across the City to accurately calculate the available fire flows in existing subdivisions in the water service area. A wide range of fire flows are possible depending on the presence of looped or dead-end water lines, lines sizes, elevation, etc. Such flow data will also be beneficial to the Water Department in computer modeling water flows for the overall water system. The identification of significant locations with less than desirable fire flows will allow the department to work with the Water Department to identify potential cost effective ways to improve flows and to better prepare for suppression responses to a fire call.

Target Date: May 31, 2007

FIRE DEPARTMENT
2006-2007 Goals and Objectives

4) Standard Operating Procedure Update

By necessity, the Fire Department must operate in para-military structure with a clear understanding of the rules and requirements of personnel. In order to keep the Fire Department's administrative procedures and general operating guidelines used on the scene of incidents current, we need to periodically review and update these policies. A goal for this year is to review these policies and make modifications where needed. This project has been continued from FY 2006 due to staff turnover with the person originally assigned to this project.

Target Date: February 28, 2007

FIRE 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 mutual aid assistance to Nashville and other local fire departments under written agreements.

FINANCIALS

Category	Budget FY 2005	Actual FY 2005	Budget FY 2006	Actual FY 2006	Budget FY 2007
Personnel Services	\$ 3,883,860	\$ 3,818,105	\$ 4,256,411	\$ 4,216,817	\$ 4,481,690
Operating Expenditures	344,865	335,831	403,379	419,277	372,560
Capital Outlay	289,900	301,225	252,763	281,344	274,850
Total	\$ 4,518,625	\$ 4,455,161	\$ 4,912,553	\$ 4,917,438	\$ 5,129,100

BUDGET COMMENTS

The increase in the FY 2007 budget is due primarily to the required increase in the TCRS contribution rate (\$46,000), the projected 2007 health insurance premium increase (\$30,000), the reallocation of the department's share of the overall worker's compensation premium from the Insurance & Other Benefits activity to the department (\$84,000), and projected fuel cost increases (\$9,500). Capital equipment items include a hazardous materials response trailer (\$25,000), purchase of a pick-up truck to pull the haz mat trailer and serve other departmental needs (\$19,500), annual purchase of replacement hose and radios (\$10,000), and a contribution (\$5,000) toward early replacement of a Public Works pick-up truck so the existing Public Works vehicle can be used to the Fire Department to replace the current brush truck which has 150,000+ miles.

The Fire Department's annual rental payment to the Equipment Replacement Fund has increased from \$200,000 to \$210,000 in FY 2007 with additional increases expected in future years. An incremental increase to the fund is essential to cover the projected cost of replacement fire apparatus over the next 12 years.

FIRE DEPARTMENT

<u>PERFORMANCE MEASURES</u>	<u>Actual FY 2005</u>	<u>Budget FY 2006</u>	<u>Budget FY 2007</u>
Average response time (in minutes)	5.75	5.5	5.75
Property loss	\$337,680	\$1,500,000	\$350,000
Property saved	\$39,665,680	\$1,500,000	\$40,000,000
People reached with public education programs	16,279	12,000	16,500
Percentage of inspections completed for inspectable buildings	99%	100%	100%
Percentage of Officers with State Fire Officer certification	100%	100%	100%
Percentage of Firefighters with State Certification	100%	100%	100%
Percentage of Firefighters/Officers receiving state in-service training	93%	95%	95%
Percent of hydrants flushed per year	100%	100%	100%
Percentage of Firefighters/Officers State certified as EMT or higher	93%	95%	93%
Percentage of on-shift Fire Officers with State Inspector Certification	100%	100%	100%
Percentage of new addresses assigned within 5 days	100%	100%	100%

<u>WORKLOAD INDICATORS</u>	<u>Actual FY 2005</u>	<u>Budget FY 2006</u>	<u>Budget FY 2007</u>
Total calls for service	2,232	2,200	2,400
Commercial inspections	434	360	450
Follow-up Inspections conducted	579	550	600
Fire prevention programs	220	240	225
Hydrants maintained (Twice Annually)	2,034	1,930	2,200
Open burning permits	123	200	125
Blasting permits	35	45	40
Fire drills conducted	25	30	30

<u>PERSONNEL SCHEDULE</u>	<u>Actual FY 2005</u>	<u>Budget FY 2006</u>	<u>Budget FY 2007</u>
Fire Chief	1	1	1
Fire Training Officer	1	1	1
Fire Marshal	1	1	1
Captain	3	3	3
Lieutenant	9	9	9
Firefighter & Fire Engineer/Driver	42	42	42
Administrative Secretary	<u>1</u>	<u>1</u>	<u>1</u>
Total	58	58	58



SAFETY CENTER EAST

MISSION STATEMENT

This activity provides for routine maintenance and other operational expenses associated with the 15-acre Brentwood Safety Center East facility. The building includes Fire Station No. 4 that serves the eastern area of the City, police substation, Williamson County EMS station, and a training/community meeting room. The tract also has a fire training/driving facility and fuel island.

FINANCIALS

Category	Budget FY 2005	Actual FY 2005	Budget FY 2006	Actual FY 2006	Budget FY 2007
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	56,915	56,911	56,410	58,450	61,420
Capital Outlay	-	-	-	-	-
Total	<u>\$ 56,915</u>	<u>\$ 56,911</u>	<u>\$ 56,410</u>	<u>\$ 58,450</u>	<u>\$ 61,420</u>

BUDGET COMMENTS

This budget provides for utilities, grounds and building maintenance of the facility. The FY 2007 budget is increased slightly from FY 2006, primarily due to increased utility and grounds maintenance expenses.

<u>PERFORMANCE MEASURES</u>	<u>Actual FY 2005</u>	<u>Budget FY 2006</u>	<u>Budget FY 2007</u>
Maintenance cost per square foot	\$1.05	\$1.20	\$1.35
Percent of furniture/equipment inventoried	100%	100%	100%
Cost per square foot-utilities	\$2.11	\$2.06	\$2.23
Facility operating cost per square foot	\$4.87	\$4.83	\$5.26

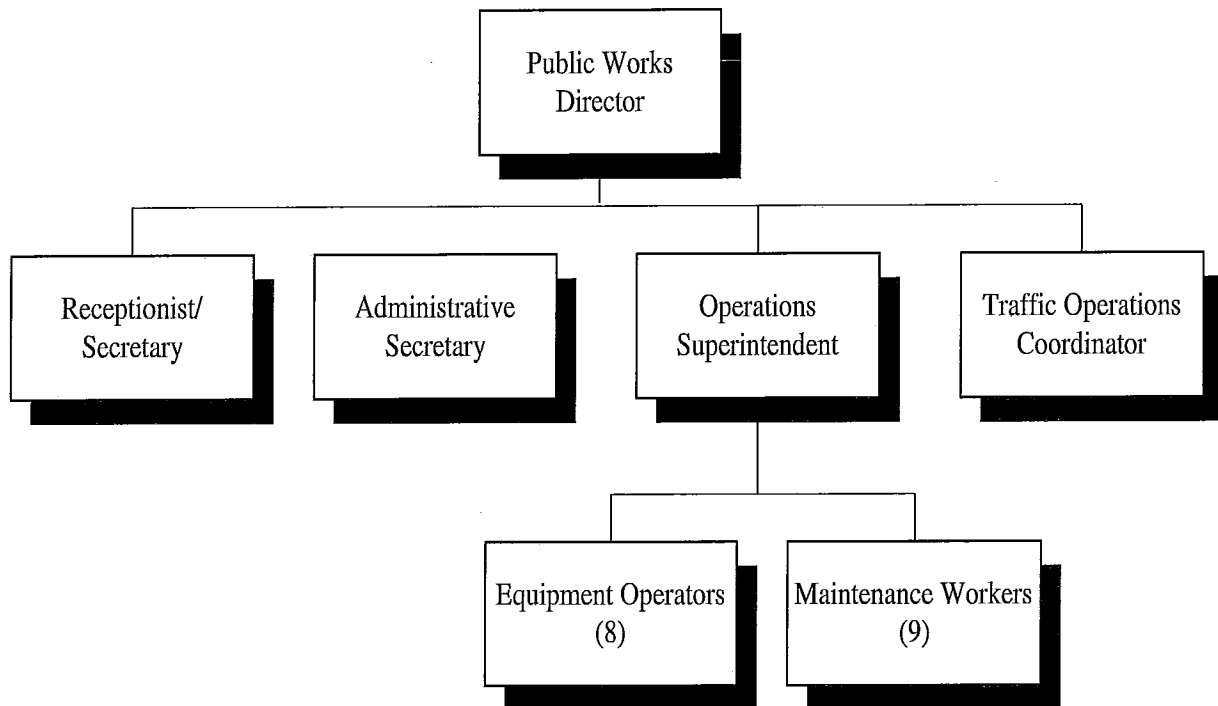
<u>WORKLOAD INDICATORS</u>	<u>Actual FY 2005</u>	<u>Budget FY 2006</u>	<u>Budget FY 2007</u>
Total square feet in building	11,675	11,675	11,675
Total acreage of site	15 acres	15 acres	15 acres

PERSONNEL SCHEDULE

No staff is assigned to this activity.

PUBLIC WORKS DEPARTMENT

Organization Chart



PUBLIC WORKS DEPARTMENT

2006-2007 Goals and Objectives

The following non-routine goals and objectives are proposed for the Public Works Department, including the Service Center and Engineering Services activities, for the 2006-2007 fiscal year. The majority of the work projects are focused on the effective implementation of the capital improvements program.

1) Concord Road East Project

The department expects to undertake right-of-way acquisition from 84 parcels for improvements to a 3.6 mile section of Concord Road from Edmonson Pike to the eastern City limits. Upon completion, TDOT will be responsible for construction of the continuous three-lane road section with curb and gutter, and 10-foot wide separated bikeway. A delay in environmental approvals of standard bridge crossings by regulatory agencies has pushed the project back one year.

Target Date: May 31, 2007 (right-of-way acquisition)

2) Split Log Road Improvements

The department will oversee geometric improvements to a 1.5 mile section of Split Log Road from Wilson Pike to Ragsdale Road west to Wilson Pike. The project will include re-alignment of horizontal and vertical curves with three-lane, curb and gutter, roadway section plus a separated, parallel 10-foot bikeway along the south side of the road. Construction is expected to begin in the summer of 2006.

Target Date: November 30, 2007 (substantial completion)

3) Other Miscellaneous Capital Projects

The Department will undertake several smaller capital improvements projects or oversee initial design efforts for future capital projects. Several of the projects are also subject to TDOT commitments and approvals. The projects are listed below and summarized in more detail in the Fiscal Year 2007-2012 CIP document:

- (a) Bikeway Improvements – River Park to Ravenwood High (completion)
- (b) Concord Road (west of Arrowhead Drive) – design (subject to TDOT agreement)
- (c) Edmondson Pike – intersection construction at Liberty Church Road and oversee design for northern section
- (d) Franklin Road South – oversee initial design for future TDOT project
- (e) Moores Lane at Galleria Blvd – lane modification (subject to TDOT approval)
- (f) Sidewalks – Franklin Road (south of Murray Lane)
- (g) Street lighting – Maryland Farms (enhancements)
- (h) Street resurfacing – City-wide (\$1.1 million)
- (i) Sunset Road – near Copperstone subdivision
- (j) Waller Road – phase 2 improvements (Maupin Road to southern City limits)
- (k) Wilson Pike – intersection improvements at Old Smyrna Rd
- (l) Shenandoah/Davis Drive – drainage improvements

Target Date: Various dates throughout the year

PUBLIC WORKS

MISSION STATEMENT

The goal of this activity is to provide ongoing maintenance services necessary to protect the health and safety of residents and users of the streets and sidewalks of the City. Proper maintenance of the city's infrastructure is a high priority of the department. 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 transportation and drainage projects in the capital improvement program.

FINANCIALS

Category	Budget FY 2005	Actual FY 2005	Budget FY 2006	Actual FY 2006	Budget FY 2007
Personnel Services	\$ 876,930	\$ 858,881	\$ 963,705	\$ 960,331	\$ 1,096,135
Operating Expenditures	581,960	540,935	609,365	597,695	671,145
Capital Outlay	115,000	115,000	230,500	213,573	184,000
Total	\$ 1,573,890	\$ 1,514,816	\$ 1,803,570	\$ 1,771,599	\$ 1,951,280

BUDGET COMMENTS

The FY 2007 budget provides increased funding for street resurfacing (\$25,000) to keep better pace with rising asphalt costs, vehicle fuel costs (\$21,000), street sweeping (\$10,000) to expand the amount of street coverage, reallocation of the department's share of the worker's compensation insurance premium cost (\$39,000) from the Insurance & Other Benefits activity, the mandatory increase in the TCRS contribution rate (\$14,000) and projected health insurance premium increase (\$12,000).

Capital outlay expenditures provide for the replacement of a one-ton 4X4 pick-up truck with a one-ton 4X4 flat bed truck with a dump bed (\$35,000). This vehicle will better serve the department in maintenance and drainage projects. The purchase of a salt spreader and snow blade for this new vehicle (\$9,500) plus early replacement of another one-ton 4X4 pick-up truck is proposed for FY 2007. The existing vehicle will be transferred to the Fire Department for their use and they will contribute \$5,000 toward the total \$19,500 cost of replacement.

PUBLIC WORKS

<u>PERFORMANCE MEASURES</u>	<u>Actual FY 2005</u>	<u>Budget FY 2006</u>	<u>Budget FY 2007</u>
Work orders completed within two weeks	85%	90%	92%
Percent of roadway sections rated in good or excellent condition by annual inspection	85%	85%	87%
Road Network Satisfactory Condition Rating	85%	85%	90%
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
Average street sweeping frequency per year on established residential routes	1 per month	1 per month	1 per month

<u>WORKLOAD INDICATORS</u>	<u>Actual FY 2005</u>	<u>Budget FY 2006</u>	<u>Budget FY 2007</u>
Work orders processed	2,726	4,200	4,250
Chipper service - locations	9,500	10,500	10,600
Lane miles of roadway under City jurisdiction	389	403	415

<u>PERSONNEL SCHEDULE</u>	<u>Actual FY 2005</u>	<u>Budget FY 2006</u>	<u>Budget FY 2007</u>
Public Works Director	1	1	1
Operations Superintendent	1	1	1
Equipment Operator I, II & III	7	8	8
Maintenance Worker I & Sr.	<u>9</u>	<u>9</u>	<u>9</u>
Total	18	19	19

STORM DRAINAGE

MISSION STATEMENT

This activity provides for routine maintenance and minor improvements to the following storm drainage features: drainage ditches, curbs and gutters, catch basins, headwalls, pipe and box culverts, and similar structures. Also included are compliance functions associated with the City's NPDES storm water permit program.

FINANCIALS

Category	Budget FY 2005	Actual FY 2005	Budget FY 2006	Actual FY 2006	Budget FY 2007
Operating Expenditures	35,000	29,900	6,500	-	6,500
Subdivision					
Improvements	\$ 50,000	\$ 39,988	\$ 50,000	\$ 59,334	\$ 50,000
Total	\$ 85,000	\$ 69,888	\$ 56,500	\$ 59,334	\$ 56,500

BUDGET COMMENTS

In FY 2007, \$50,000 is provided for small, miscellaneous drainage improvements throughout the City. Also included is \$6,500 for costs associated with the City's NPDES stormwater program. The Capital Projects Fund also provides (\$50,000) for drainage improvements to a creek in the Carondelet subdivision between Davis and Shenandoah Drives.

<u>PERFORMANCE MEASURES</u>	<u>Actual FY 2005</u>	<u>Budget FY 2006</u>	<u>Budget FY 2007</u>
Percent of outlet ditches cleaned annually	90%	90%	90%
Percent of time storm drain system operates as designed for storm events	85%	95%	95%

<u>WORKLOAD INDICATORS</u>	<u>Actual FY 2005</u>	<u>Budget FY 2006</u>	<u>Budget FY 2007</u>
Maintenance/number of locations	80	425	375

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	<u>Budget FY 2005</u>	<u>Actual FY 2005</u>	<u>Budget FY 2006</u>	<u>Actual FY 2006</u>	<u>Budget FY 2007</u>
Operating Expenditures	\$ 335,000	\$ 342,484	\$ 350,000	\$ 360,300	\$ 360,000
Capital Outlay	-	-	-	-	-
Total	<u>\$ 335,000</u>	<u>\$ 342,484</u>	<u>\$ 350,000</u>	<u>\$ 360,300</u>	<u>\$ 360,000</u>

BUDGET COMMENTS

In FY 2007, continued growth in the number of street lights in the City as part of new subdivision development as well as increased electrical costs will increase annual expenditures by \$10,000. In addition, the installation of new street lighting in deficient areas of Maryland Farms at \$20,000 is included in the Capital Projects Fund.

<u>PERFORMANCE MEASURES</u>	<u>Actual FY 2005</u>	<u>Budget FY 2006</u>	<u>Budget FY 2007</u>
Percent of street lights repaired within ten (10) days of being reported	80%	90%	90%
<u>WORKLOAD INDICATORS</u>	<u>Actual FY 2005</u>	<u>Budget FY 2006</u>	<u>Budget FY 2007</u>
Public street lights - number	2,600	2,650	2,700

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 39 individual signals, so as to maintain and improve safe and efficient traffic flow at key intersections. Effective management of an interconnected traffic signal system is handled through state of the art computer systems and a video network monitored at the City's new Traffic Operations Center (TOC). Traffic control equipment is installed under contract with a private vendor with this activity undertaking most routine signal maintenance, including bulb replacement.

FINANCIALS

Category	Budget FY 2005	Actual FY 2005	Budget FY 2006	Actual FY 2006	Budget FY 2007
Personnel Services	\$ 76,915	\$ 24,935	\$ 83,590	\$ 70,957	\$ 91,470
Operating Expenditures	90,500	66,029	84,000	45,661	93,350
Capital Outlay	1,850	1,849	-	15,335	26,565
Total	\$ 169,265	\$ 92,813	\$ 167,590	\$ 131,953	\$ 211,385

BUDGET COMMENTS

The City's traffic operations center became functional in early CY 2006 and is now undergoing fine tuning of the computer system and fiber optic network. The budget provides for a full-time traffic operations coordinator as well as part-time employees to staff the operations center at peak traffic hours when the coordinator is not available. The budget also includes an additional (\$10,000) for contractual traffic signal maintenance primarily due to the increased frequency of signal loop detector malfunctions plus an additional (\$8,000) to provide a better inventory of signal system parts to facilitate quicker in-house repairs of malfunctioning signals or controllers. Proposed equipment expenditures include a monitor tester, a loop tester and new signal background plates to replace faded or peeled plates.

<u>PERFORMANCE MEASURES</u>	<u>Actual FY 2005</u>	<u>Budget FY 2006</u>	<u>Budget FY 2007</u>
Percent of traffic signals repaired within 24 hours of being reported	75%	95%	95%

WORKLOAD INDICATORS

Traffic signals - number	39	39	40
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PERSONNEL SCHEDULE

Traffic Operations Coordinator	<u>1</u>	<u>1</u>	<u>1</u>
Total	1	1	1

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 Public Works, Park/Recreation, and Water/Sewer Departments plus Fire Station No. 3 that serves the southern area of the City. The facility also includes a maintenance shop, equipment shed, material storage yard and fuel island.

FINANCIALS

Category	Budget FY 2005	Actual FY 2005	Budget FY 2006	Actual FY 2006	Budget FY 2007
Personnel Services	\$ 83,040	\$ 82,425	\$ 88,960	\$ 88,587	\$ 96,820
Operating Expenditures	139,160	135,760	152,050	149,516	150,680
Capital Outlay	-	906	-	-	-
Total	\$ 222,200	\$ 219,091	\$ 241,010	\$ 238,103	\$ 247,500

BUDGET COMMENTS

The FY 2007 budget reflects no significant change from the previous year. Personnel Services costs have increased slightly primarily due to the required increase in TCRS contributions and projected increases in health insurance premiums.

A portion of the cost of this activity is recovered from the Water and Sewer Department due to the benefits received by that enterprise fund. This revenue to the General Fund is accounted for under revenue line item #110-36220. The two clerical positions assigned to this activity provide support services to all departments located at the facility.

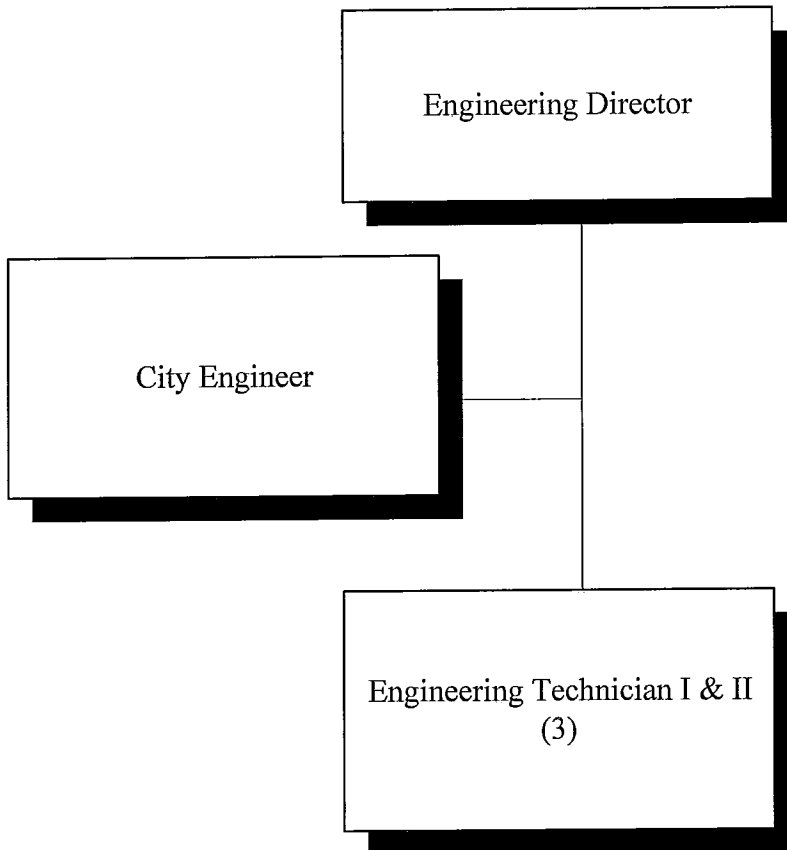
SERVICE CENTER

<u>PERFORMANCE MEASURES</u>	<u>Actual FY 2005</u>	<u>Budget FY 2006</u>	<u>Budget FY 2007</u>
Maintenance cost per square foot	\$1.80	\$1.53	\$1.58
Percent of buildings cleaned at end of the day	85%	85%	85%
Percent of furniture/equipment inventoried	85%	95%	95%
Cost per square foot-utilities	\$1.35	\$1.63	\$1.89
Facility operating cost per square foot	\$4.47	\$5.01	\$4.97
<u>WORKLOAD INDICATORS</u>	<u>Actual FY 2005</u>	<u>Budget FY 2006</u>	<u>Budget FY 2007</u>
Total square feet in building	20,100	20,100	20,100
Total square feet in storage-shed	5,368	5,368	5,368
Total square feet in equipment storage building	2,880	2,880	2,880
Total square feet in salt storage building	2,000	2,000	2,000
<u>PERSONNEL SCHEDULE</u>	<u>Actual FY 2005</u>	<u>Budget FY 2006</u>	<u>Budget FY 2007</u>
Administrative Secretary	1	1	1
Receptionist/Secretary	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL	2	2	2



ENGINEERING DEPARTMENT

Organization Chart



ENGINEERING SERVICES

MISSION STATEMENT

This activity centralizes in-house engineering services and routine outside professional services needed for civil engineering, geotechnical services and architectural services. This activity provides technical support to the Planning and Codes Department in review, approval and inspection of subdivision infrastructure improvements required of private developers to ensure completion to City standards prior to acceptance by the City for perpetual maintenance. This activity also assists the Public Works Department in the design and construction of various City roads, sidewalks, drainage and utility improvements. The goal is ensure that infrastructure improvements are built properly to minimize future problems and unneeded repair cost to the City and taxpayers.

FINANCIALS

Category	Budget FY 2005	Actual FY 2005	Budget FY 2006	Actual FY 2006	Budget FY 2007
Personnel Services	\$ 298,095	\$ 265,484	\$ 310,705	\$ 286,374	\$ 439,840
Operating Expenditures	53,500	47,548	53,500	44,537	48,500
Capital Outlay	-	2,424	-	-	25,500
Total	\$ 351,595	\$ 315,456	\$ 364,205	\$ 330,911	\$ 513,840

BUDGET COMMENTS

The FY 2007 budget increase is primarily due to the replacement of a four-wheel drive staff vehicle (\$21,500). The budget provides continued funding for outside engineering services (\$40,000) to assist the department with review of complex development plans.

As a part of the proposed staff reorganization plan, the Engineering activity (previously a part of the Public Works Department) will become a stand alone department reporting directly to the Assistant City Manager. In addition, the department will be expanded to better meet the service demands of a growing community through a new Engineering Director position. Funding for this position as well as other proposed new positions in the General Fund are currently consolidated in the Insurance and Other Benefits budget activity. If endorsed, funding for this position will be reallocated to the Engineering budget activity prior to final approval of the budget.

ENGINEERING SERVICES

<u>PERFORMANCE MEASURES</u>	<u>Actual FY 2005</u>	<u>Budget FY 2006</u>	<u>Budget FY 2007</u>
Review subdivision plats within one week	75%	80%	80%
Review construction plans within two weeks	70%	75%	75%

<u>WORKLOAD INDICATORS</u>	<u>Actual FY 2005</u>	<u>Budget FY 2006</u>	<u>Budget FY 2007</u>
Number of subdivision plats reviewed annually	80	90	100
Number of commercial plats reviewed annually	20	25	25

<u>PERSONNEL SCHEDULE</u>	<u>Actual FY 2005</u>	<u>Budget FY 2006</u>	<u>Budget FY 2007</u>
Engineering Director	0	0	1
City Engineer	1	1	1
Engineering Technician I & II	<u>3</u>	<u>3</u>	<u>3</u>
Total	4	4	5

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 also provides basic public health services, such as vaccinations, to citizens as needed.

FINANCIALS

Category	<u>Budget FY 2005</u>	<u>Actual FY 2005</u>	<u>Budget FY 2006</u>	<u>Actual FY 2006</u>	<u>Budget FY 2007</u>
County Health					
Dept. Contract	\$ 15,000	\$ 15,000	\$ 15,000	\$ 7,500	\$ 15,000
County Animal					
Control Contract	<u>56,765</u>	<u>56,764</u>	<u>58,000</u>	<u>56,253</u>	<u>59,750</u>
Total	<u>\$ 71,765</u>	<u>\$ 71,764</u>	<u>\$ 73,000</u>	<u>\$ 63,753</u>	<u>\$ 74,750</u>

BUDGET COMMENTS

The FY 2007 budget provides a \$1,750 increase in funding under the contract with Williamson County for animal control services, which represents a 3.0% increase.

PUBLIC HEALTH

<u>PERFORMANCE MEASURES</u>	<u>Actual FY 2005</u>	<u>Budget FY 2006</u>	<u>Budget FY 2007</u>
Health services refused because lack of income	None	None	None
Percent of individuals seeking services to individuals actually served	100%	100%	100%
<u>WORKLOAD INDICATORS *</u>	<u>Actual FY 2005</u>	<u>Budget FY 2006</u>	<u>Budget FY 2007</u>
Child Health	255	500	500
Adult Health	354	500	500
Sexually Transmitted Disease Control	28	50	50
Tuberculosis Control	140	50	50
WIC Nutrition Program	115	150	150
Animals Impounded (Countywide)	5,194	5,500	5,500
Wildlife Impounded (Countywide)	382	500	500
Animals Adopted/Returned to Owner (Countywide)	2,293	3,000	3,000
Animals Euthanized (Countywide)	1,521	2,500	2,500

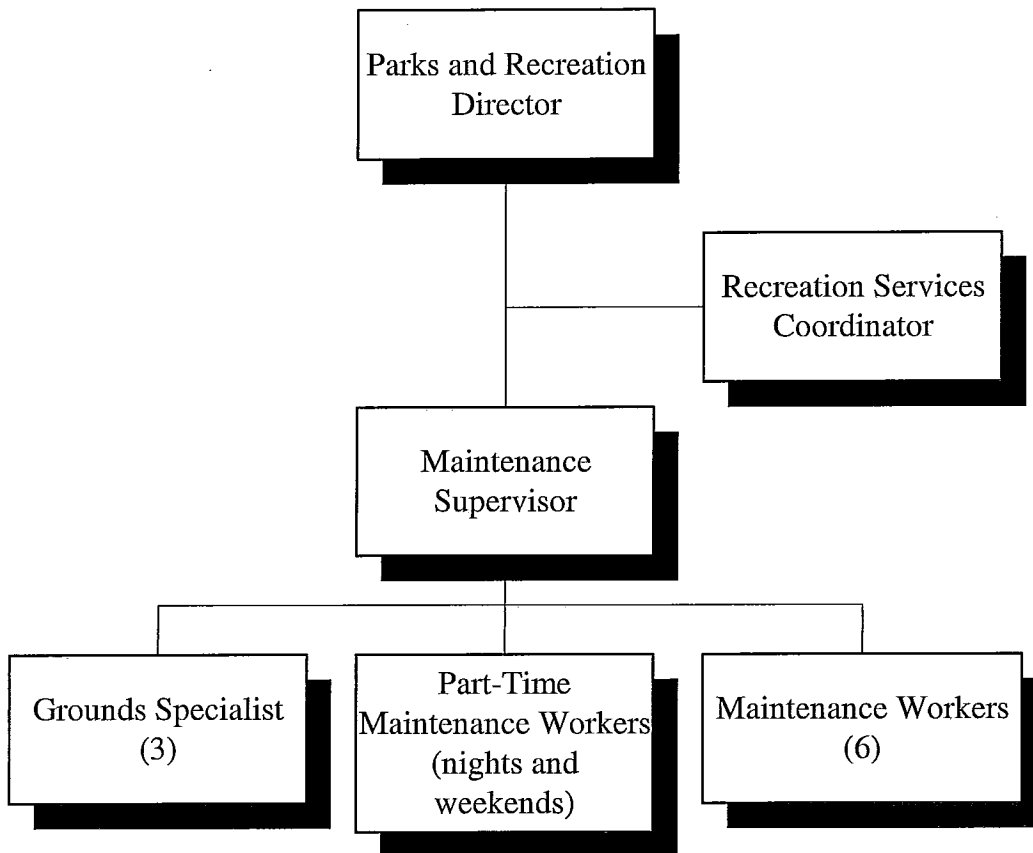
PERSONNEL SCHEDULE

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 DEPARTMENT

Organization Chart



PARKS AND RECREATION DEPARTMENT

2006-2007 Goals and Objectives

The following non-routine goals and objectives are proposed for the Parks and Recreation Department for the 2006-2007 fiscal year.

1) Owl Creek Park – Construction

The department will oversee construction of the new neighborhood park which will include a parking lot, bathroom facility, utilities, playground, picnic shelter, outdoor basketball courts, paved walking trails and minor grading of open fields. Construction of this park is targeted to begin in late spring 2006.

Target Date: November 30, 2006 (substantial completion)

2) Crockett Park Indoor Arena

Construction is underway for the new indoor soccer facility at Crockett Park. The department will work closely with the Williamson County Parks and Recreation Department to ensure successful completion of the new facility and compliance with the interlocal agreement between the two jurisdictions. With input from the County, staff will prepare a written policy that sets the parameters for operation of the facility within the overall rules and regulations for City parks.

Target date: June 30, 2007 (facility completion)

3) Bikeway System Inventory/Maintenance Program

Many of the original bikeways in the City were constructed 12 or more years ago. Typically public streets are resurfaced every 15-20 years. Looking ahead, the department will soon face the need to begin resurfacing older sections of the bikeway system. In a approach similar to the one used by the Public Works Department for City streets, the department will undertake a complete inventory of all publicly controlled bikeways in the parks system and City and establish a system for annual rating and prioritization for resurfacing and repairs.

Target Date: December 31, 2006

4) Fee structure Assessment

The department will undertake a comprehensive review of the current fee structure which has not been updated in 10 years except for the picnic shelter/pavilion last year. Staff will determine if existing fees are within the market for services provided and provide recommendations for potential adjustments to take effect July 1, 2007.

Target Date: January 31, 2007

PARKS AND RECREATION

MISSION STATEMENT

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

The focus is proper development and maintenance of the City's "state of the art" parks and greenways totaling 575+ acres and 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	Budget FY 2005	Actual FY 2005	Budget FY 2006	Actual FY 2006	Budget FY 2007
Personnel Services	\$ 614,790	\$ 557,247	\$ 657,285	\$ 640,543	\$ 748,215
Operating Expenditures	657,615	539,356	690,425	615,181	729,425
Capital Outlay	5,000	33,412	36,000	29,890	45,000
Total	\$ 1,277,405	\$ 1,130,015	\$ 1,383,710	\$ 1,285,614	\$ 1,522,640

BUDGET COMMENTS

The FY 2007 budget increase includes a contracted 5% increase in the grounds maintenance contract plus additional costs associated with the new Owl Creek Park (\$13,000), increased funding (\$10,000) for facility repair and maintenance to better maintain the aging park facilities, and a projected fuel cost increase (\$14,500). In the Personnel Services area, additional part-time hours are budgeted (\$13,000) to accommodate routine services at Owl Creek Park and to better monitor athletic facility use and respond to user groups needs after normal work hours and on weekends. Also included in the Personnel Services area is the reallocation of the worker's compensation insurance premium (\$15,900) from the Insurance & Other Benefits activity. Proposed capital outlay expenditures include the purchase of a more versatile new heavy duty pick-up truck with dump bed (\$40,000) to better serve the maintenance needs of the department and for pulling equipment.

PARKS AND RECREATION

<u>PERFORMANCE MEASURES</u>	<u>Actual FY 2005</u>	<u>Budget FY 2006</u>	<u>Budget FY 2007</u>
Number of facilities and structures that received maintenance assessment/facility audits	105	108	110
Number of times emergency call boxes (13 total) checked & number of times call boxes are out of	148/10	168/6	168/6

<u>WORKLOAD INDICATORS</u>	<u>Actual FY 2005</u>	<u>Budget FY 2006</u>	<u>Budget FY 2007</u>
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Park Maintenance: Man Hours (per year)

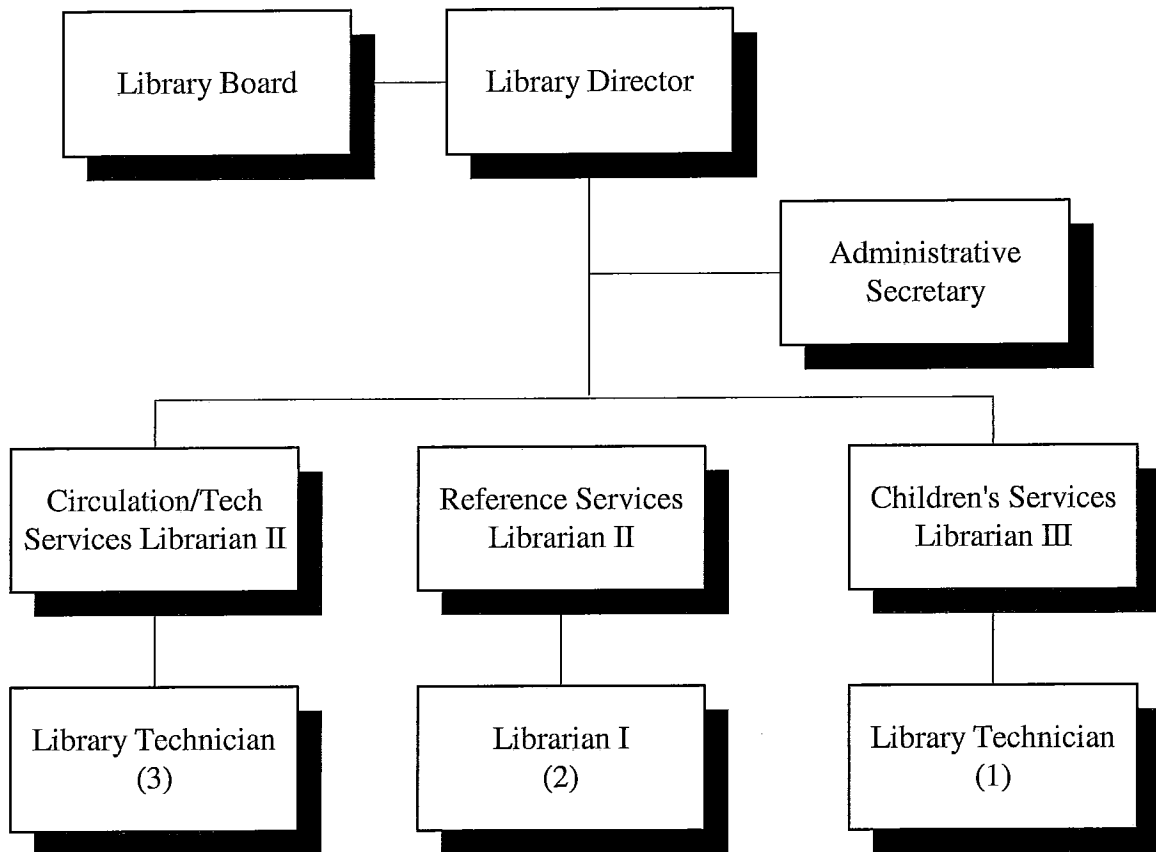
Tennis Courts	48	365	50
Baseball/softball fields	1,750	2,000	2000
Multi-purpose fields	315	1,100	350
Sand volleyball courts	16	100	20
Playgrounds	430	1,100	500
Picnic areas, benches	83	365	100
Pavilions	274	1,100	300
Restrooms	1,061	2,200	1100
Trails	924	1,460	1000
Irrigation	308	750	300
Tree Care	1,785	1,460	1800
Trash	2,032	2,555	2100
Maintenance of facilities	2,390	2,200	2400
Maintenance of equipment	950	1,100	1000
Mowing/Weedeating	2,100	6,000	2100
Special Events	410	100	400
Banners	90	100	100
Meetings/Training/Seninars	780	300	800
Travel time/set up	3,634	8,000	3800
Paperwork	650	NEW	650
Leave Time	2,196	NEW	2200
Misc. Items	1,066	NEW	1000

<u>PERSONNEL SCHEDULE</u>	<u>Actual FY 2005</u>	<u>Budget FY 2006</u>	<u>Budget FY 2007</u>
----------------------------------	----------------------------------	----------------------------------	----------------------------------

Parks and Recreation Director	1	1	1
Recreation Services Coordinator	1	1	1
Parks Maintenance Supervisor	1	1	1
Grounds Specialist	3	3	3
Maintenance Worker I, II & III	<u>6</u>	<u>6</u>	<u>6</u>
Total	12	12	12

PUBLIC LIBRARY

Organization Chart



Note: In addition to the full-time staff shown above, there are a considerable number of part-time library employees.

PUBLIC LIBRARY
2006-2007 Goals and Objectives

1) Construct Outdoor Reading Terrace Project

The Library Foundation is working to raise funds for construction of an outdoor reading terrace at the rear of the existing building. To date, about \$85,000 has been raised for the project. Sufficient funds are available to begin the first phase of the \$125,000 project this calendar year which will include the terrace, fountain and irrigation. In addition, staff will work with the Library Foundation to complete fund raising for the final phase which will include benches, landscaping, and a children's amphitheatre.

Target date: October 1, 2006 (completion of phase 1)

2) Plan for Library Facilities Improvements

It is anticipated that the FY 2006 update of the library's Long-term Facility Plan will call for reorganization of portions of the library, and perhaps expansion in the future. Staff will review the recommendations with the Library Board and City Commission and begin to formulate an action plan. We will consult with Earl Swensson & Associates on architectural issues and with the Tenn. Division of Archaeology to ensure that no historical burial areas are disturbed. Any capital improvements will be addressed in the FY 2007-2013 CIP.

Target date: November 1, 2006

3) Install New Carpeting in Adult Section

The library's carpeting is beginning to wear from more than two million patron visits since the building opened in 1998. Replacement of the carpet will begin this year in the main adult section. The books on each shelving unit will have to be unloaded and moved as the installers work their way through the room. The project is expected to take two weeks to complete.

Target date: December 31, 2006

4) Upgrade Library Automation System

The software used to run the library's cataloging and circulation systems has been upgraded by the vendor. In order to take advantage of the upgrade's new features, a server with more capacity will be installed. A detailed customization of each library staff member's user profile and toolbar will be necessary to implement the new interface. In addition, each workstation must be configured for printing and other functions. Retraining staff to use the new interface will also be necessary.

Target date: March 1, 2007

PUBLIC LIBRARY

MISSION STATEMENT

The Brentwood Library strives to meet 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. In addition, the library serves as an electronic information center where citizens can access on-line information and reference databases.

FINANCIALS

Category	Budget FY 2005	Actual FY 2005	Budget FY 2006	Actual FY 2006	Budget FY 2007
Personnel Services	\$ 898,465	\$ 890,316	\$ 983,000	\$ 955,395	\$ 1,065,985
Operating Expenditures	632,380	625,608	690,600	684,648	723,260
Capital Outlay	14,800	2,851	3,000	5,028	9,500
Total	\$ 1,545,645	\$ 1,518,775	\$ 1,676,600	\$ 1,645,071	\$ 1,798,745

BUDGET COMMENTS

The FY 2007 budget provides for a \$15,000 increase in funding for collection materials (books, periodicals and audio visuals), bringing the total commitment to new materials to \$301,000. Other budget increases include natural gas costs (\$13,500) as well as the required increase in the TCRS contribution rate (\$10,000) and the projected 2007 increase in health insurance premiums (\$6,000). Proposed capital outlay expenditures include a CD cleaner (\$6,500) to allow for the repair of scratched CD's in the library's collection.

PUBLIC LIBRARY

<u>PERFORMANCE MEASURES</u>	<u>Actual FY 2005</u>	<u>Budget FY 2006</u>	<u>Budget FY 2007</u>
Average number items checked out per hour	167	166	135
Percent of returned items shelved at end of day	98%	90%	98%
Percent new materials shelf-ready within 2 weeks	80%	80%	80%
Turnover rate for circulating collections	5	5	5
Service Area Per Capita Expenditure	\$37.41	\$39.72	\$58.98
On-line catalogue up-time	100%	100%	100%

<u>WORKLOAD INDICATORS</u>	<u>Actual FY 2005</u>	<u>Budget FY 2006</u>	<u>Budget FY 2007</u>
Circulation	550,693	500,000	440,000
Library Materials Purchased	13,528	12,500	13,000
Visitors (annual)	330,738	330,000	330,000
New Patrons Added	4,853	6,000	3,500
State-Defined Service Area Population	40,598	42,212	30,500

<u>PERSONNEL SCHEDULE</u>	<u>Actual FY 2005</u>	<u>Budget FY 2006</u>	<u>Budget FY 2007</u>
Library Director	1	1	1
Librarian I, II & III	4	4	5
Library Circulation Supervisor	1	1	0
Technical Services Supervisor	1	1	0
Administrative Secretary	1	1	1
Library Technician I, II & III	<u>3</u>	<u>3</u>	<u>4</u>
Total	11	11	11

Note: The library also uses many part-time employees to deliver services to patrons including evening and weekend hours of operation. For FY 2007, the combined hours of all part-time employees is equivalent to 12.0 full-time positions.

EDUCATION

MISSION STATEMENT

For the benefit of Brentwood children, the City of Brentwood provides 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.

FINANCIALS

Category	Budget FY 2005	Actual FY 2005	Budget FY 2006	Actual FY 2006	Budget FY 2007
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
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
Total	<u>\$ 200,000</u>	<u>\$ 200,000</u>	<u>\$ 210,000</u>	<u>\$ 210,000</u>	<u>\$ 225,000</u>

BUDGET COMMENTS

The FY 2007 budget provides \$225,000 for education, a \$15,000 increase from the previous year. The City Commission allocates funding to each school based on the assessment of requests and needs. With the opening of the new Sunset Middle School, a total of six (6) elementary schools, three (3) middle schools and two (2) high schools will be eligible for funding during FY 2007.

PERSONNEL SCHEDULE

No personnel are directly assigned to this activity.

ECONOMIC DEVELOPMENT

MISSION STATEMENT

The City of Brentwood provides financial support to the Brentwood Chamber of Commerce for its day-to-day activities and for coordinating the economic development program of the community. The purpose is to market 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 tax base, enhanced residential property values and new employment opportunities within the office parks located in Brentwood.

FINANCIALS

Category	Budget FY 2005	Actual FY 2005	Budget FY 2006	Actual FY 2006	Budget FY 2007
Economic Development	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Chamber of Commerce	5,000	5,000	5,000	5,000	5,000
Total	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000

BUDGET COMMENTS

The FY 2007 budget provides for \$10,000 in financial support to the Chamber. This contribution will supplement annual commitments from private businesses located in Brentwood. It is proposed that the Chamber undertake a program in FY 2007 to create a unified marketing strategy for promotion of the Town Center District.

<u>WORKLOAD INDICATORS *</u>	<u>Actual FY 2005</u>	<u>Budget FY 2006</u>	<u>Budget FY 2007</u>
Average Brentwood household income	\$160,000	\$160,000	\$160,000
Median Brentwood household income	\$114,000	\$112,000	\$114,000
Average Williamson County household income	\$101,000	\$105,000	\$101,000
Median Williamson County household income	\$77,000	\$75,000	\$77,000
Williamson County national ranking of per capita income (all United States counties)	11th	11th	11th
Williamson County national ranking for economic growth potential	3rd	3rd	3rd
Bond Rating of the City of Brentwood	Aaa	Aaa	Aaa

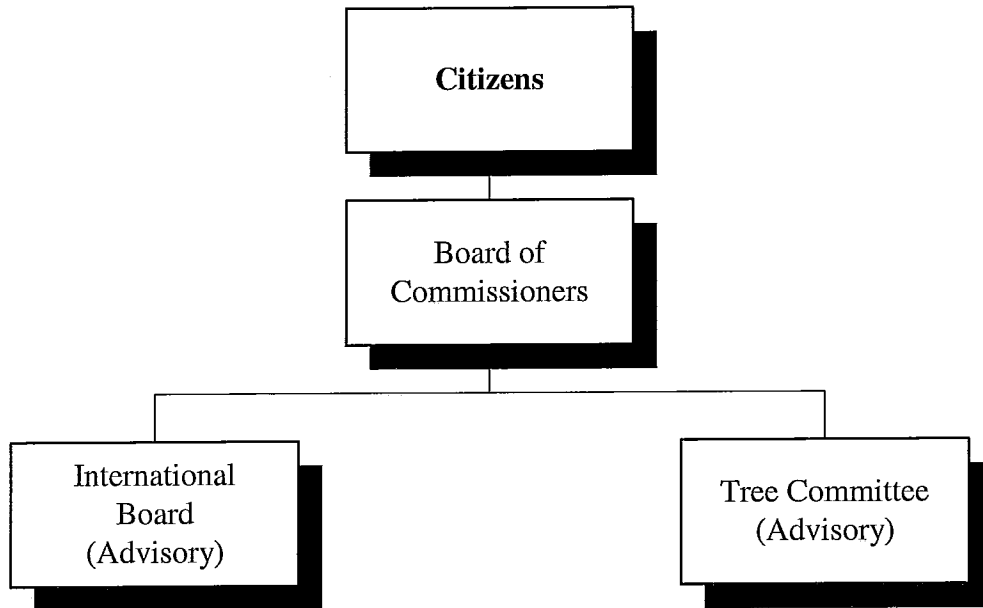
PERSONNEL SCHEDULE

No personnel are directly assigned to this activity.

* Information provided by the Williamson County Economic Development Council.

CITY BOARDS

Organization Chart



CITY BOARDS

MISSION STATEMENT

The City of Brentwood has various volunteer boards and committees that work on specific areas that benefit the city. This activity includes the International Board and the Tree Committee. Many of these programs would not be carried out without volunteers or additional paid staff would be required. Board members are appointed for terms by the City Commission.

Although boards and committees receive a contribution from the City for their projects, they also generate income from fund-raisers and donations to support the programs. The Finance Department accounts for all of the funds received. All City boards and commissions have an assigned staff member who provides resources and assistance as needed.

FINANCIALS

Category	Budget FY 2005	Actual FY 2005	Budget FY 2006	Actual FY 2006	Budget FY 2007
International	\$ 5,000	\$ 3,358	\$ 5,000	\$ 2,763	\$ 5,000
Trees	2,000	836	2,000	1,720	2,000
Total	\$ 7,000	\$ 4,194	\$ 7,000	\$ 4,483	\$ 7,000

BUDGET COMMENTS

Funding for the International Board is expected to cover expenses associated with community-wide international dinner and other associated events. Funding for the Tree Board is used in support of Arbor Day activities and other related projects.

PERSONNEL SCHEDULE

No personnel are directly assigned to this activity.

HISTORIC SITES

MISSION STATEMENT

The Crockett Park Historic Area and the Boiling Spring Academy site within Primm Park represents the City's primary focus for the preservation of Brentwood's history. This activity provides for the operation and maintenance of various historic structures including the recently restored Boiling Spring Academy and Fewkes Indian Mounds site in Primm Park. The primary public use structure is the Cool Springs Historic House, located at the entrance to Crockett Park. This facility is available for community use, including weddings, receptions, retreats, workshops, etc. on a fee basis.

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

FINANCIALS

Category	Budget FY 2005	Actual FY 2005	Budget FY 2006	Actual FY 2006	Budget FY 2007
Operating Expenditures	\$ 33,600	\$ 25,599	\$ 31,600	\$ 34,139	\$ 32,200
Capital Outlay	-	-	-	-	-
Total	<u>\$ 33,600</u>	<u>\$ 25,599</u>	<u>\$ 31,600</u>	<u>\$ 34,139</u>	<u>\$ 32,200</u>

BUDGET COMMENTS

Rental fees in the amount of \$21,000 are projected from private use of the Cool Springs House with the funds deposited in the General Fund revenue account (34800). As this amount is projected to recover only 65% of the annual operating cost and fees have not been increased in over 10 years, the Community Relations Department will research the feasibility of adjusting the rates to better reflect the rental market for such facilities in the area.

HISTORIC SITES

<u>PERFORMANCE MEASURES</u>	<u>Actual FY 2005</u>	<u>Budget FY 2006</u>	<u>Budget FY 2007</u>
Percent of furniture/equipment inventoried	100%	100%	100%
Cool Springs House cost per square foot - utilities	\$1.64	\$1.71	\$2.19
Cool Springs House operating cost per square foot	\$8.26	\$10.19	\$10.39

<u>WORKLOAD INDICATORS</u>	<u>Actual FY 2005</u>	<u>Budget FY 2006</u>	<u>Budget FY 2007</u>
Total Square feet in Cool Springs House	3,100	3,100	3,100

PERSONNEL SCHEDULE

Although no full-time personnel are assigned to this activity, contractual services are used to maintain the facility properly and to oversee users. Overall responsibility for this activity is assigned to the Community Relations Department. As a part of the proposed staff reorganization plan, rental coordination for the Cool Springs House will be transferred to the Finance Department in FY 2007 to allow the Executive Secretary in the City Manager's Office to assume expanded duties as a part of the position reclassification to City Recorder.

OPERATING TRANSFERS

MISSION STATEMENT

This activity provides for funding transfers from the General Fund to Debt Service, Municipal Center, Capital Projects, Emergency Communications and Post Retirement Benefits Funds to help meet the financial obligations of those funds. The most significant transfer is to meet the annual general obligation debt service requirements of the City.

BUDGET COMMENTS

This activity provides a **\$3,150,000** transfer to the **Debt Service Fund** in FY 2007 to meet General Debt Obligations (interest and principal) associated with the issuance of bonds and capital outlay notes. This transfer has been increased by \$100,000 in FY 2007 to cover future debt service obligations associated with the January 2006, \$4.715 million bond issue. In addition, a **\$339,200** transfer to the **Municipal Center Fund** represents the City's rental payment obligation for City occupied space in the building.

The establishment of the **Emergency Communications District** in FY 2003 required the creation of a separate fund and the deposit of all 911 telephone fees into the new fund. The total operating and capital expenditures for the Emergency Communication District cannot be funded entirely through 911 fees; accordingly, an operating transfer from the General Fund is necessary to adequately fund the service. In FY 2007, the operating transfer is **\$290,000**, or \$26,600 more than FY 2006.

The FY 2007 budget provides for a **\$300,000** transfer from the General Fund to the **Capital Projects Fund** for land acquisition associated with future parking improvements in the Town Center District. In addition, due to stronger revenue collections than originally projected for the General Fund for FY 2006, a special FY 2006 year-end operating transfer of **\$2,460,000** is proposed from the General Fund to the Capital Projects Fund to help fund FY 2007 projects. Detail expenditure information is provided under the Capital Projects Fund.

In FY 2006, the City created the **Post Employment Benefits Fund** to set aside funds in compliance with a new Government Accounting Standards Board (GASB 45) rule that requires governments to expense future retiree health and life insurance benefits as the obligation is incurred rather than accounting on a cash basis at the time of payment for retirees. In FY 2007 a total of **\$620,000** will be transferred from the General Fund to the fund, a slight increase from the previous year.

PERSONNEL SCHEDULE

No personnel are directly assigned to this activity.

SPECIAL REVENUE FUNDS

STATE STREET AID FUND

MISSION STATEMENT

This activity accounts for 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 these 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 also provides 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 2007, \$950,000 is programmed for the annual street resurfacing and repair program in this fund. A total of \$1,125,000 will be committed to street resurfacing including \$175,000 from the General Fund in the Public Works activity. This represents a \$85,000 increase over the previous fiscal year. This increase is needed to keep up with the program to resurface City streets every 15-20 years which is being impacted by rising asphalt costs associated with petroleum derivatives.

Rising gas prices will also result in less driving and gas purchases overall and therefore, no growth in gasoline taxes is projected in FY 2007. However, the proposed special census to be conducted during FY 2007 should result in increased per capita gas tax revenue to the City beginning in FY 2008.

PERSONNEL SCHEDULE

No personnel are directly assigned to this activity.

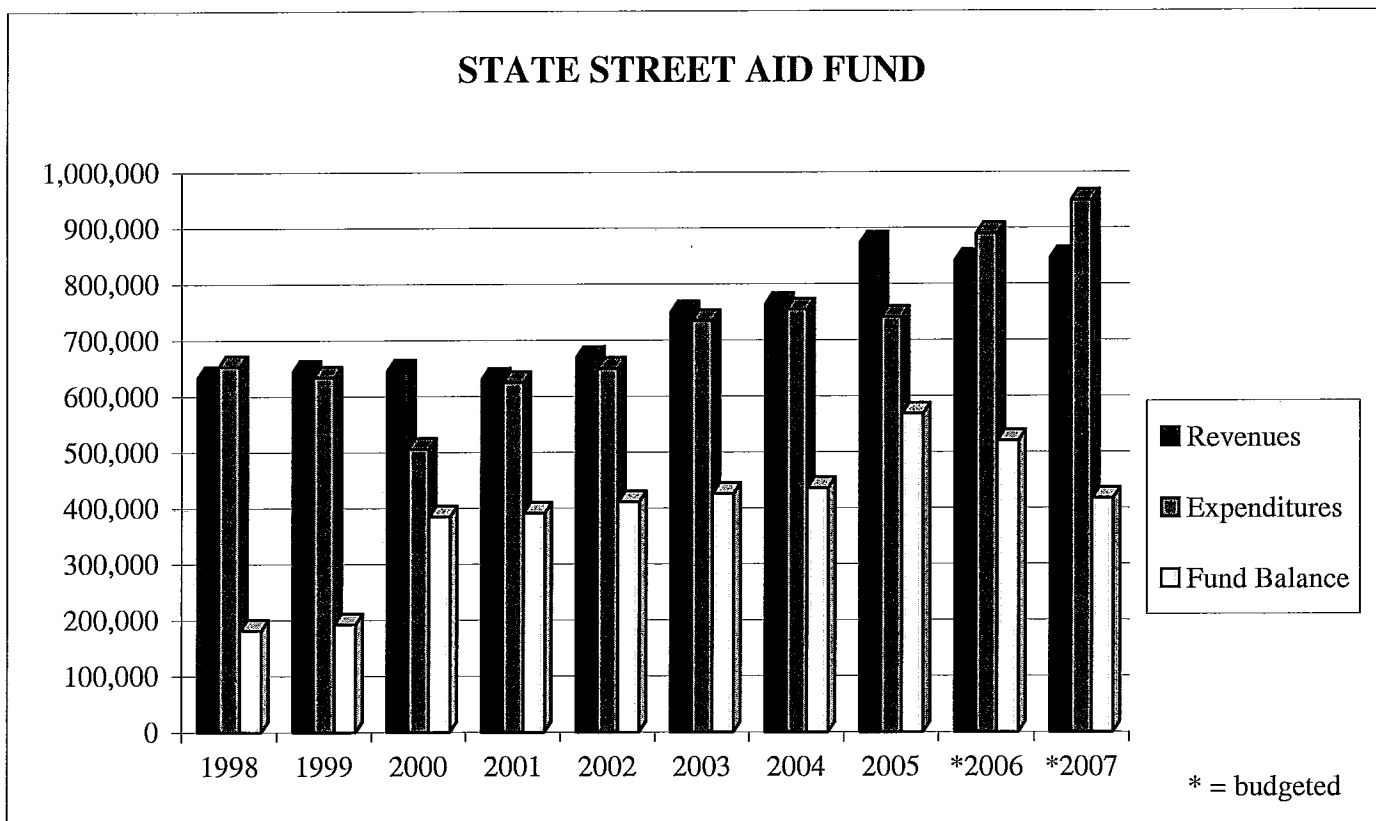
STATE STREET AID FUND

Revenues

	Budget FY 2005	Actual FY 2005	Budget FY 2006	Actual FY 2006	Budget FY 2007
Intergovernmental	\$ 875,000	\$ 868,177	\$ 840,000	\$ 859,463	\$ 840,000
Uses of Money and Property	1,500	5,482	2,000	14,552	7,000
Total Revenues	<u>\$ 876,500</u>	<u>\$ 873,659</u>	<u>\$ 842,000</u>	<u>\$ 874,015</u>	<u>\$ 847,000</u>

Expenditures

	Budget FY 2005	Actual FY 2005	Budget FY 2006	Actual FY 2006	Budget FY 2007
Operating Expenditures	\$ 830,000	\$ 741,219	\$ 890,000	\$ 883,579	\$ 950,000
Debt Service Fund Transfer	-	-	-	-	-
Total Expenditures	<u>\$ 830,000</u>	<u>\$ 741,219</u>	<u>\$ 890,000</u>	<u>\$ 883,579</u>	<u>\$ 950,000</u>



PUBLIC WORKS PROJECT FUND

MISSION STATEMENT

The Public Works Project Fund was established to handle the collection and disbursement of funds for road improvements needed to meet the traffic demands resulting from residential and commercial growth in the City. A fee is assessed on each new building or residence based on the traffic generation impact of the land use and location 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.

In addition to the standard Public Works Project Fee, proceeds from the Edmondson Branch road fee are also deposited in the Public Works Project Fund. This special fee of \$1,270 per home was originally initiated by Williamson County to fund needed road improvements in the fast growing northeast section of the county. With annexation, the City has continued to collect this fee in this area which is being used exclusively for road improvements in the same area.

BUDGET COMMENTS

The FY 2007 budget provides for the transfer of \$2,285,000 to the Capital Projects Fund for the following road improvement projects. Detail information on the projects is provided under the Capital Projects Fund and in the City's six-year Capital Improvements Program.

1	Concord Road (West of Arrowhead)	\$ 260,000
2	Edmondson Pike	305,000
3	Split Log Road	1,085,000
4	Sunset Road (near Copperstone Subd)	200,000
5	Waller Road	360,000
6	Wilson Pike at Old Smyrna Road	75,000
TOTAL		<u><u>\$ 2,285,000</u></u>

With rising construction costs associated with asphalt (petroleum derivative) and concrete materials, proposed fee increases for the first time since 1995 will be recommended to the City Commission for consideration and approval in early FY 2007.

PERSONNEL SCHEDULE

No personnel are directly assigned to this activity.

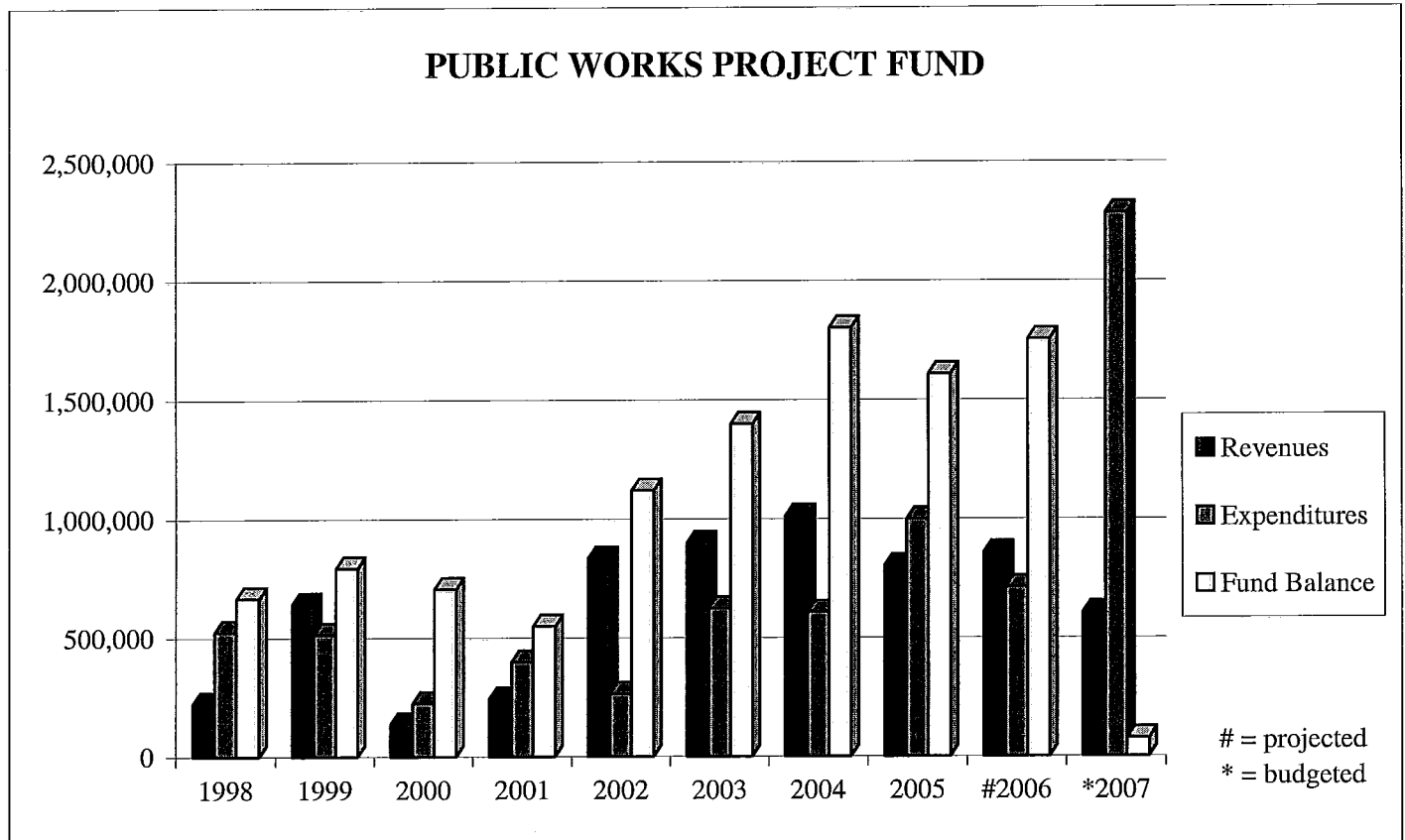
PUBLIC WORKS PROJECT FUND

Revenues

	Budget FY 2005	Actual FY 2005	Budget FY 2006	Actual FY 2006	Budget FY 2007
Edmondson Branch Fees	\$ 90,000	\$ 201,961	\$ 100,000	\$ 100,346	\$ 80,000
Public Works Project Fees	400,000	580,281	300,000	546,339	475,000
Uses of Money and Property	10,000	23,851	15,000	53,005	52,625
Total Revenues	\$ 500,000	\$ 806,093	\$ 415,000	\$ 699,690	\$ 607,625

Expenditures

	Budget FY 2005	Actual FY 2005	Budget FY 2006	Actual FY 2006	Budget FY 2007
Capital Projects Fund Transfer	\$ 1,000,000	\$ 1,000,000	\$ 715,000	\$ 715,000	\$ 2,285,000
Total Expenditures	\$ 1,000,000	\$ 1,000,000	\$ 715,000	\$ 715,000	\$ 2,285,000



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 2007 budget provides \$20,000 for the D.A.R.E. educational programs. Capital outlay items include \$46,000 for an upgrade of the AFIS automated fingerprint system to allow to do palm prints which are now required in certain cases, \$31,800 for reflex sights for the rifles assigned to each patrol officer, and \$12,000 for needed modifications to the rifle racks in each patrol vehicle. Note that approximately \$125,000 in additional drug fund revenues are expected before the end of FY 2006 which will allow the fund to cover the projected FY 2007 capital expenditures.

PERSONNEL SCHEDULE

No personnel are assigned to this activity.

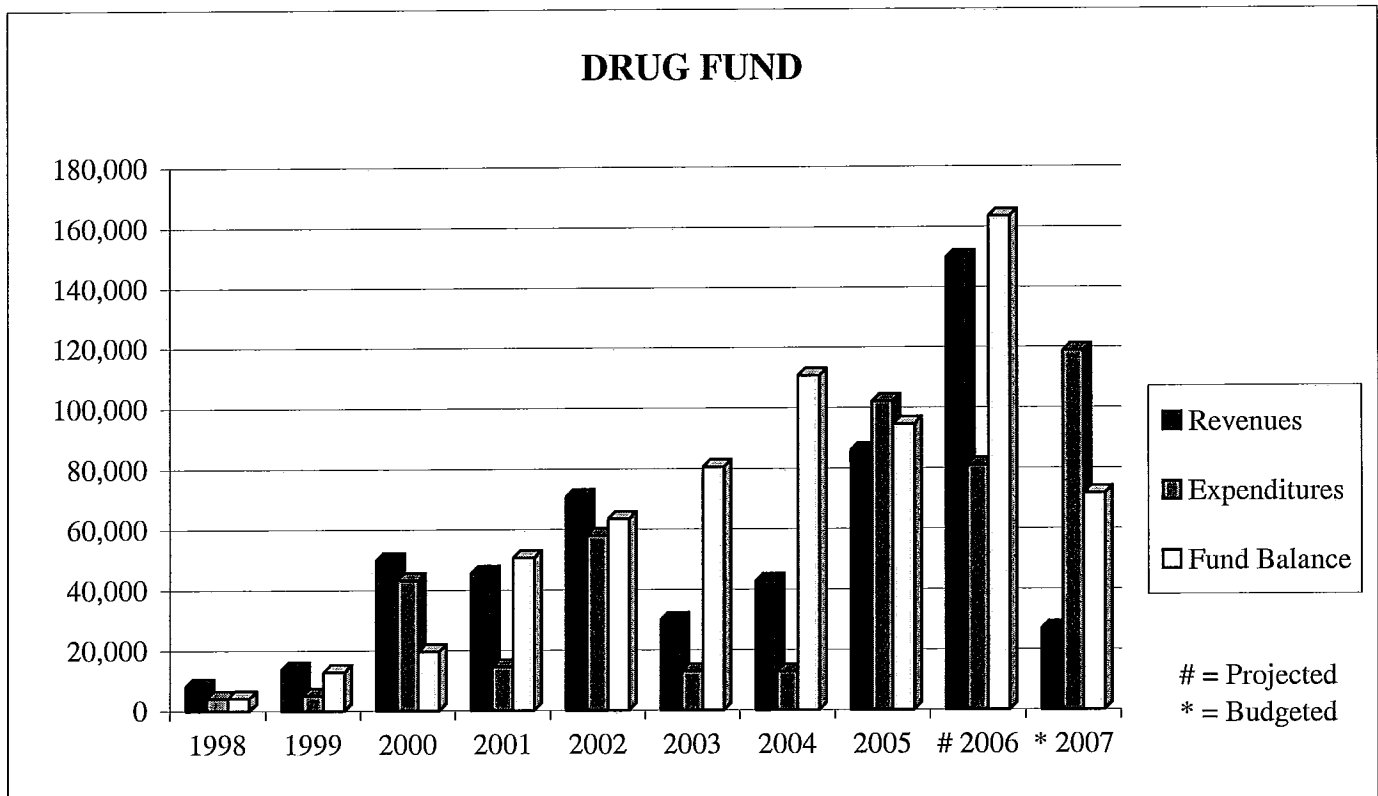
DRUG FUND

Revenues

	Budget FY 2005	Actual FY 2005	Budget FY 2006	Actual FY 2006	Budget FY 2007
Drug Related Fines/Other	\$ 20,000	\$ 82,965	\$ 121,936	\$ 148,218	\$ 25,000
Uses of Money and Property	1,100	3,106	1,100	3,744	2,000
Total Revenues	\$ 21,100	\$ 86,071	\$ 123,036	\$ 151,962	\$ 27,000

Expenditures

	Budget FY 2005	Actual FY 2005	Budget FY 2006	Actual FY 2006	Budget FY 2007
Drug Education	\$ 20,000	\$ 10,628	\$ 40,000	\$ 31,064	\$ 20,000
Capital Outlay	84,400	91,475	76,600	50,796	98,900
Total Expenditures	\$ 104,400	\$ 102,103	\$ 116,600	\$ 81,860	\$ 118,900



EQUIPMENT REPLACEMENT FUND

MISSION STATEMENT

This fund provides for the systematic accumulation of funds for purchase of replacement large trucks and equipment with a value above \$40,000, police vehicles and accessory equipment, and computer technology and similar technological items. This approach allows the City to pay for replacement units without a significant financial impact during the year of purchase and avoid the issuance of capital outlay notes or bonds. Historically, funding has been provided through an annual transfer from the Fire Department (\$210,000), Public Works Department (\$125,000) and Parks and Recreation Department (\$5,000), plus interest earnings and proceeds from the sale of surplus equipment. Beginning in FY 2005, the fund was expanded to include annual transfers from the Police Department (\$250,000) for police vehicles and the Technology Department (\$180,000) for technology related items. The equipment to be purchased is identified in the six-year Capital Improvements Program.

BUDGET COMMENTS

Based on a financial analysis of the timing for future replacement of equipment and cost, the total annual contribution from the General Fund in FY 2007 has been increased from \$695,000 to \$770,000. This includes increases of \$10,000 from the Fire Department, \$25,000 from the Police Department and \$40,000 from the Technology Department.

The FY 2007 budget provides for the purchase of a replacement Grad-All for the Public Works Department (\$236,800), thirteen (13) police vehicles and accessory equipment (\$386,600) and annual replacement of departmental PC's, network software upgrades, two replacement servers and other technology equipment (\$305,900).

PERSONNEL SCHEDULE

No personnel are directly assigned to this activity.

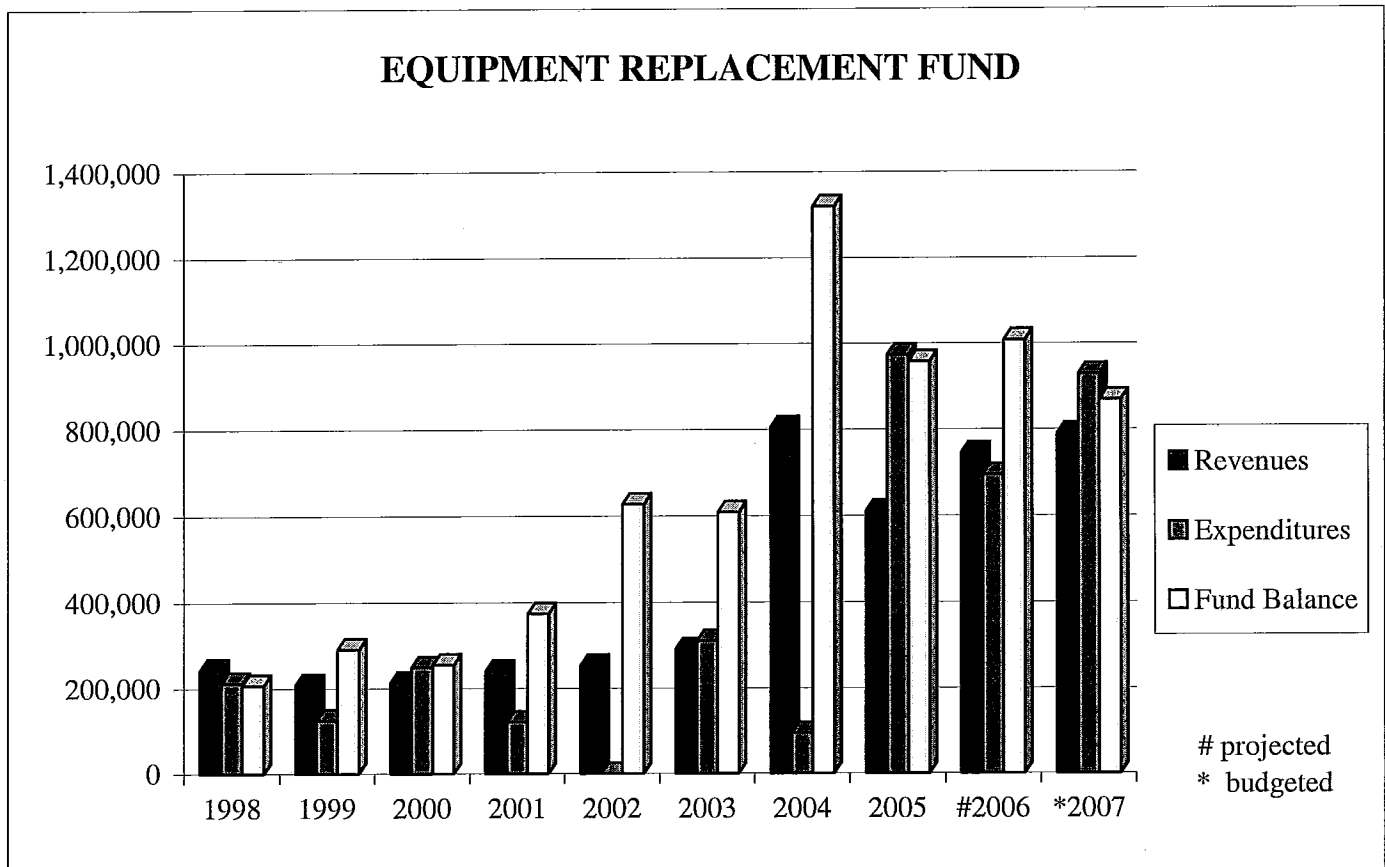
EQUIPMENT REPLACEMENT FUND

Revenues

	Budget FY 2005	Actual FY 2005	Budget FY 2006	Actual FY 2006	Budget FY 2007
Other Financing Source	\$ 582,750	\$ 582,750	\$ 695,000	\$ 695,000	\$ 770,000
Uses of Money and Property	15,000	29,442	16,000	65,536	20,000
Total Revenues	<u>\$ 597,750</u>	<u>\$ 612,192</u>	<u>\$ 711,000</u>	<u>\$ 760,536</u>	<u>\$ 790,000</u>

Expenditures

	Budget FY 2005	Actual FY 2005	Budget FY 2006	Actual FY 2006	Budget FY 2007
Capital Outlay	\$ 984,250	\$ 974,056	\$ 665,800	\$ 593,097	\$ 929,400
Total Expenditures	<u>\$ 984,250</u>	<u>\$ 974,056</u>	<u>\$ 665,800</u>	<u>\$ 593,097</u>	<u>\$ 929,400</u>



POST EMPLOYMENT BENEFITS FUND

MISSION STATEMENT

This fund was established to segregate and accumulate funds for the payment of post employment life and health insurance benefits for qualified employees as determined under City policy by minimum age and years of service at the time of retirement. As occurred in the private sector in the 1990's, the Government Accounting Standards Board is in the process of requiring by FY 2009 that governmental units expense such benefit obligations as they are incurred rather than expensing to the budget at the time of individual retirement. Contributions to the fund are based on an actuarial study which will be updated bi-annually. The primary revenue sources for this fund are annual transfers from the General Fund and Water and Sewer Fund plus interest and investment earnings. Annual expenditures from the fund will cover current year life and health insurance premiums for active retirees. Excess funds and earnings will be reserved for payment of future post employment life and health insurance benefits for current active employees.

BUDGET COMMENTS

For FY 2007, \$620,000 is proposed to be transferred from the General Fund and \$60,000 from the Water & Sewer Fund to the Post Employment Benefits Fund. This transfer is needed to place the fund in a sound financial position to cover significant obligations expected by the year 2015 when a larger number of eligible employees will start to retire each year. Actual expenditures for current retiree life and health insurance benefits during FY 2007 are projected at \$25,000 due to the limited number of eligible retirees today.

By early FY 2007, the City should have clearer guidance regarding the creation of a post employment benefits trust to allow for more flexibility in investing these dedicated funds over the long-term. Creation of this trust along with City Commission approval of a revised retiree health & life insurance benefits plan for all new employees hired after July 1, 2005 will necessitate an updated actuarial valuation of the City's retiree benefits program during FY 2007. The results of this actuarial valuation will determine the new General Fund and Water and Sewer Fund contribution amount beginning in FY 2008.

PERSONNEL SCHEDULE

No personnel are directly assigned to this activity.

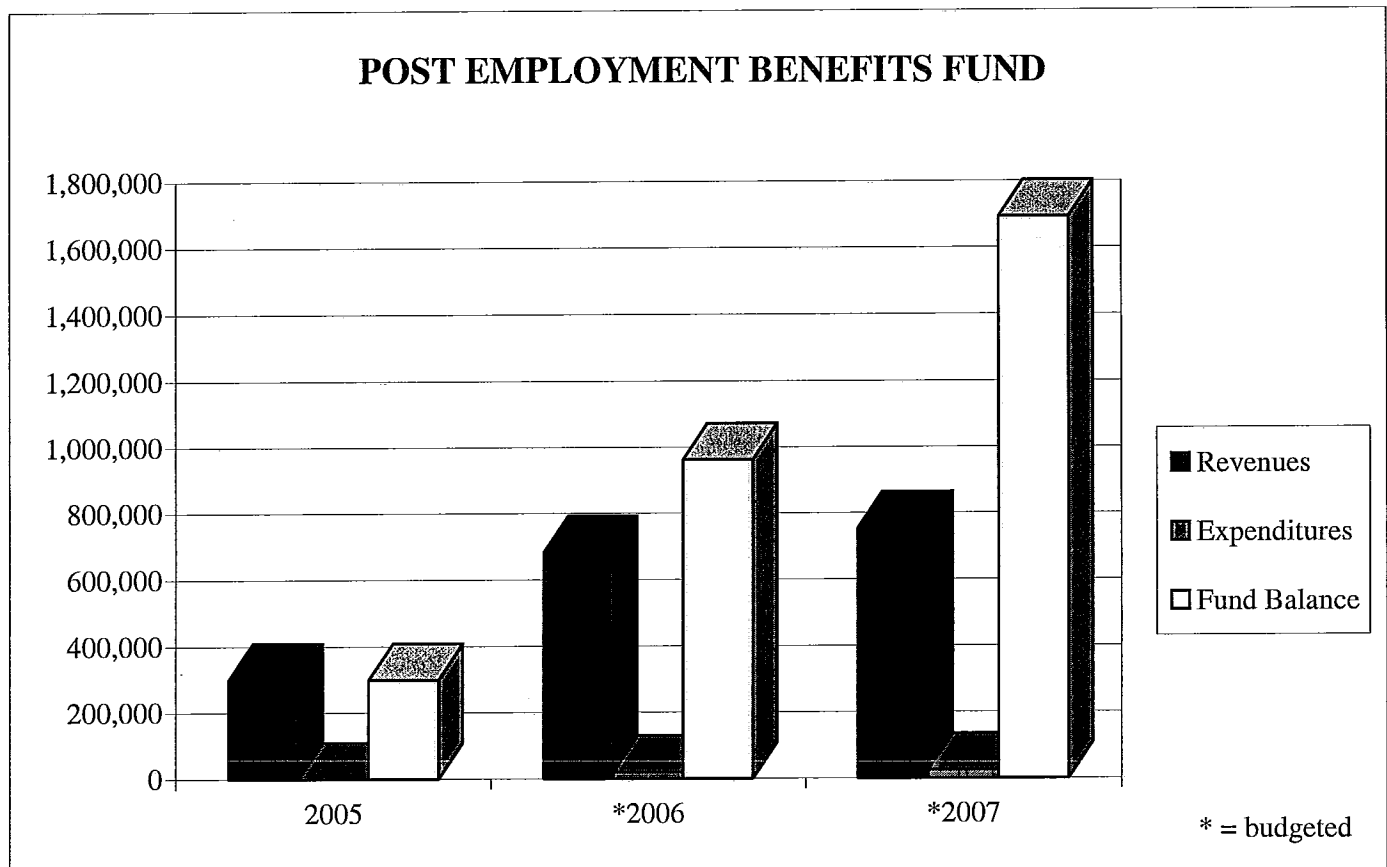
POST EMPLOYMENT BENEFITS FUND

Revenues

	Budget FY 2005	Actual FY 2005	Budget FY 2006	Actual FY 2006	Budget FY 2007
Other Financing Source	\$ 300,000	\$ 300,000	\$ 677,000	\$ 677,000	\$ 680,000
Uses of Money and Property	-	1	6,000	39,173	75,000
Total Revenues	<u>\$ 300,000</u>	<u>\$ 300,001</u>	<u>\$ 683,000</u>	<u>\$ 716,173</u>	<u>\$ 755,000</u>

Expenditures

	Budget FY 2005	Actual FY 2005	Budget FY 2006	Actual FY 2006	Budget FY 2007
Operating Expenditures	\$ -	\$ -	\$ 20,000	\$ 16,699	\$ 25,000
Total Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20,000</u>	<u>\$ 16,699</u>	<u>\$ 25,000</u>





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. The majority of revenue is received through an operating transfer from the General Fund (\$3,150,000), plus annual interest earnings (\$90,000) and a transfer from the Historic Commission for debt incurred for the Boiling Springs Academy restoration (\$15,000). By policy, the city strives to maintain a fund balance equivalent to one year of debt obligation in this fund.

BUDGET COMMENTS

The beginning Fund Balance as of July 1, 2006 is \$3,023,392. Total debt service obligations for FY 2007 will be \$2,938,425, down \$263,725 from the FY 2006 budgeted principal and interest requirements of \$3,202,150. This decrease is the primarily the result of the debt retirement of FY 1997 GO Refunding Bonds. Total revenues for the fund in FY 2007 are projected at \$3,255,000 with the annual transfer from the General Fund increasing from \$3,050,000 to \$3,150,000.

PERSONNEL SCHEDULE

No personnel are assigned to this activity

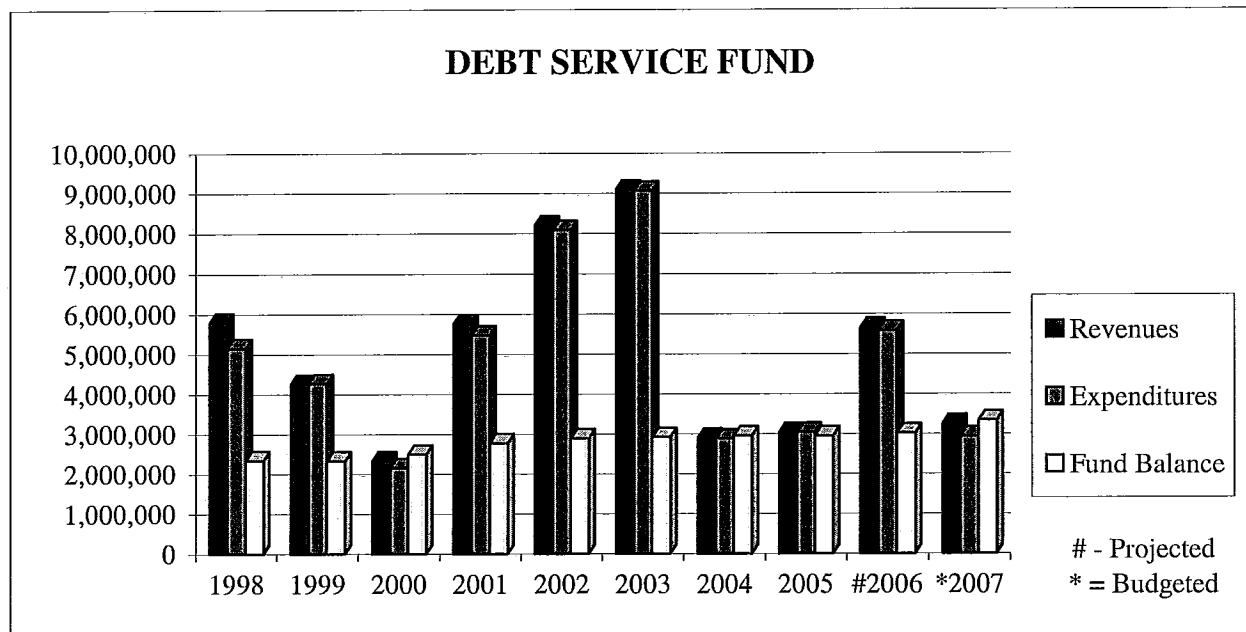
DEBT SERVICE FUND

Revenues

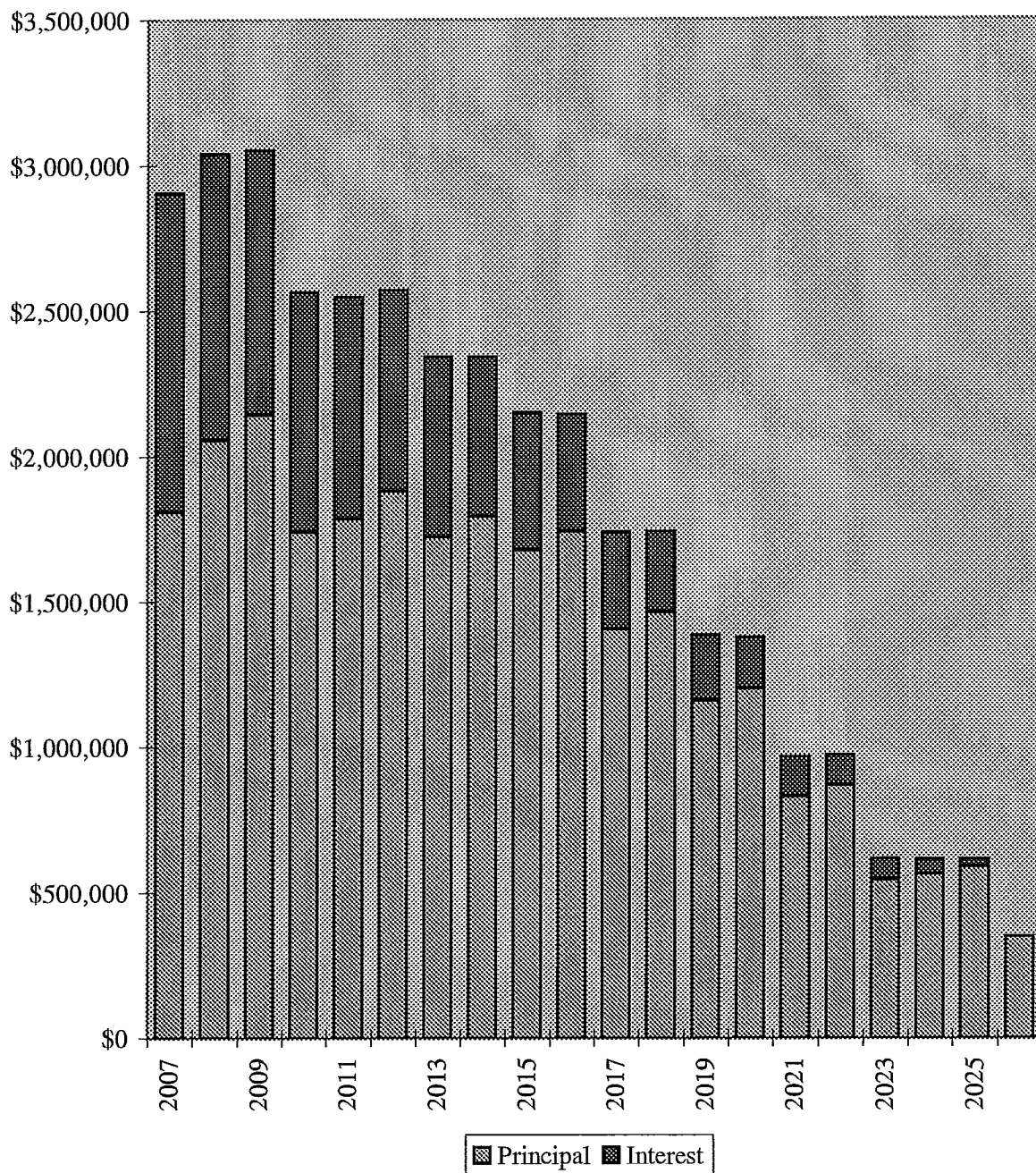
	Budget FY 2005	Actual FY 2005	Budget FY 2006	Actual FY 2006	Budget FY 2007
Other Financing Source	\$ 2,950,000	\$ 2,950,000	\$ 3,065,000	\$ 3,067,668	\$ 3,165,000
Uses of Money and Property	72,000	92,273	65,000	155,812	90,000
Bond Refunding Proceeds	-	-	2,485,340	2,431,337	-
Total Revenues	\$ 3,022,000	\$ 3,042,273	\$ 5,615,340	\$ 5,654,817	\$ 3,255,000

Expenditures

	Budget FY 2005	Actual FY 2005	Budget FY 2006	Actual FY 2006	Budget FY 2007
Debt Service:					
Principal	\$ 1,966,510	\$ 1,966,510	\$ 2,182,830	\$ 2,182,830	\$ 1,809,255
Interest	1,073,382	1,073,375	988,320	967,276	1,098,170
Subtotal	3,039,892	3,039,885	3,171,150	3,150,106	2,907,425
Bond Refunding Payments	-	-	2,550,315	2,409,713	-
Other	31,000	4,950	24,220	23,616	31,000
Total Expenditures	\$ 3,070,892	\$ 3,044,836	\$ 5,745,685	\$ 5,583,435	\$ 2,938,425



City of Brentwood **General Long-Term Debt Service - Fiscal Years Ending June 30**



City of Brentwood Debt Obligations

Governmental Activities:

\$1,025,000 1998 General Obligation Public Improvement Bonds (Not Refunded) due in increasing annual installments through March 1, 2007, at a rate of interest of 4.25%	220,000
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\$1,955,000 1999 General Obligation Refunding Bonds due in increasing annual installments through September 1, 2013, at varying rates of interest from 3.95% to 4.40%	1,490,000
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\$1,400,000 2000 General Obligation Public Improvement Bonds (Not Refunded) due in increasing annual installments through March 1, 2009, at varying rates of interest from 4.8% to 4.9%	655,000
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\$3,030,000 2001 General Obligation Public Improvement Refunding Bonds due in increasing annual installments through May 1, 2009, at varying rates of interest from 4.00% to 4.25%	1,240,000
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\$5,525,000 2002 General Obligation Refunding Bonds due in increasing annual installments through September 1, 2019, at varying rates of interest from 2.95% to 4.80%	5,445,000
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\$4,425,000 2002 General Obligation Public Improvement Bonds due in increasing annual installments through September 1, 2022, at varying rates of interest from 3.00% to 4.35%	1,630,000
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\$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%	5,740,000
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\$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%	3,545,000
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\$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%	4,800,000
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\$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%.	2,430,000
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Total General Obligation Bonds	27,195,000
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Capital Lease Obligation (Water and Sewer Enterprise Fund):

Annual principal and interest payments of \$33,000 through June 30, 2013, based on imputed interest rate of 8.0%	154,430
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Total General Obligation Debt	\$ 27,349,430
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CITY OF BRENTWOOD, TENNESSEE
SCHEDULE OF DEBT SERVICE REQUIREMENTS - GENERAL OBLIGATION BONDS

Year	<u>JUNE 30</u>					
	1998 G.O. Improve Bonds - Not Refunded		1999 G.O. Refunding Bonds		2000 G.O. Bonds - Not Refunded	
	Principal	Interest	Principal	Interest	Principal	Interest
2007	220,000	9,350	190,000	58,938	210,000	31,778
2008	-	-	195,000	51,189	215,000	21,698
2009	-	-	205,000	42,986	230,000	11,270
2010	-	-	170,000	35,163	-	-
2011	-	-	170,000	27,980	-	-
2012	-	-	180,000	20,498	-	-
2013	-	-	185,000	12,604	-	-
2014	-	-	195,000	4,290	-	-
2015	-	-	-	-	-	-
2016	-	-	-	-	-	-
2017	-	-	-	-	-	-
2018	-	-	-	-	-	-
2019	-	-	-	-	-	-
2020	-	-	-	-	-	-
2021	-	-	-	-	-	-
2022	-	-	-	-	-	-
2023	-	-	-	-	-	-
2024	-	-	-	-	-	-
2025	-	-	-	-	-	-
2026	-	-	-	-	-	-
	<u>\$ 220,000</u>	<u>\$ 9,350</u>	<u>\$ 1,490,000</u>	<u>\$ 253,648</u>	<u>\$ 655,000</u>	<u>\$ 64,746</u>

Year	2003 G.O. Refunding Bonds		2004 G.O. Bonds		2006 G.O. Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest
2007	435,000	181,068	140,000	125,351	-	212,497
2008	685,000	168,155	145,000	122,074	175,000	181,054
2009	705,000	149,018	145,000	118,503	185,000	174,304
2010	735,000	127,418	150,000	114,538	190,000	167,273
2011	750,000	104,205	155,000	110,305	200,000	159,960
2012	475,000	83,705	155,000	105,810	205,000	152,366
2013	295,000	70,230	160,000	100,925	215,000	144,491
2014	305,000	59,501	165,000	95,643	220,000	136,335
2015	320,000	47,855	175,000	89,945	230,000	127,898
2016	330,000	35,340	180,000	83,820	240,000	119,085
2017	345,000	21,833	185,000	77,340	245,000	109,991
2018	360,000	7,380	190,000	70,495	255,000	100,616
2019	-	-	205,000	63,085	265,000	90,866
2020	-	-	210,000	54,990	275,000	80,673
2021	-	-	220,000	46,280	285,000	69,961
2022	-	-	230,000	36,940	300,000	58,625
2023	-	-	235,000	27,058	310,000	46,575
2024	-	-	245,000	16,676	320,000	33,975
2025	-	-	255,000	5,674	335,000	20,875
2026	-	-	-	-	350,000	7,088
	<u>\$ 5,740,000</u>	<u>\$ 1,055,708</u>	<u>\$ 3,545,000</u>	<u>\$ 1,465,452</u>	<u>\$ 4,800,000</u>	<u>\$ 2,194,508</u>

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

Year	2001 G.O. Refunding Bonds		2002 G. O. Refunding Bonds		2002 G.O. Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest
2007	395,000	51,713	25,000	243,375	175,000	64,155
2008	410,000	35,913	25,000	242,425	185,000	58,293
2009	435,000	18,488	25,000	241,475	190,000	51,725
2010	-	-	270,000	235,600	200,000	44,600
2011	-	-	280,000	224,390	205,000	36,800
2012	-	-	610,000	205,618	215,000	28,600
2013	-	-	635,000	178,844	225,000	19,785
2014	-	-	660,000	150,348	235,000	10,223
2015	-	-	690,000	119,965	-	-
2016	-	-	725,000	87,593	-	-
2017	-	-	350,000	62,780	-	-
2018	-	-	365,000	46,065	-	-
2019	-	-	385,000	28,344	-	-
2020	-	-	400,000	9,600	-	-
2021	-	-	-	-	-	-
2022	-	-	-	-	-	-
2023	-	-	-	-	-	-
2024	-	-	-	-	-	-
2025	-	-	-	-	-	-
2026	-	-	-	-	-	-
	<u>\$ 1,240,000</u>	<u>\$ 106,114</u>	<u>\$ 5,445,000</u>	<u>\$ 2,076,422</u>	<u>\$ 1,630,000</u>	<u>\$ 314,181</u>

Year	2006 G.O. Refunding Bonds		Totals Bonds		Capital Lease Obligation		Totals Debt Requirements	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2007	-	106,191	1,790,000	1,084,416	20,795	12,205	1,810,795	1,096,621
2008	-	92,118	2,035,000	972,919	22,459	10,541	2,057,459	983,460
2009	-	92,118	2,120,000	899,887	24,255	8,744	2,144,255	908,631
2010	-	92,118	1,715,000	816,710	26,196	6,804	1,741,196	823,514
2011	-	92,118	1,760,000	755,758	28,292	4,708	1,788,292	760,466
2012	10,000	91,930	1,850,000	688,527	32,433	2,440	1,882,433	690,967
2013	10,000	91,555	1,725,000	618,434	-	-	1,725,000	618,434
2014	15,000	91,086	1,795,000	547,426	-	-	1,795,000	547,426
2015	265,000	85,836	1,680,000	471,499	-	-	1,680,000	471,499
2016	270,000	75,805	1,745,000	401,643	-	-	1,745,000	401,643
2017	280,000	65,493	1,405,000	337,437	-	-	1,405,000	337,437
2018	295,000	54,711	1,465,000	279,267	-	-	1,465,000	279,267
2019	305,000	43,461	1,160,000	225,756	-	-	1,160,000	225,756
2020	315,000	31,758	1,200,000	177,021	-	-	1,200,000	177,021
2021	325,000	19,516	830,000	135,757	-	-	830,000	135,757
2022	340,000	6,630	870,000	102,195	-	-	870,000	102,195
2023	-	-	545,000	73,633	-	-	545,000	73,633
2024	-	-	565,000	50,651	-	-	565,000	50,651
2025	-	-	590,000	26,549	-	-	590,000	26,549
2026	-	-	350,000	7,088	-	-	350,000	-
	<u>\$ 2,430,000</u>	<u>\$ 1,132,444</u>	<u>\$ 26,845,000</u>	<u>\$ 8,665,485</u>	<u>\$ 154,430</u>	<u>\$ 45,442</u>	<u>\$ 27,349,430</u>	<u>\$ 8,710,927</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.

Funding for FY 2007 projects includes proceeds from the January 2006, \$4.715 million bond issue, a proposed special operating transfer from the General Fund of \$2,490,000 in late FY 2006, a proposed FY 2007 transfer of \$2,285,000 from the Public Works Project Fund, a proposed \$300,000 direct General Fund operating transfer in FY 2007, and \$650,000 from private sources.

BUDGET COMMENTS

The FY 2007 budget at \$12,115,000 is up \$5,985,000 or 97.6% above the FY 2006 budget of \$6,130,000. This large increase is the result of timing for several large capital projects in FY 2007. The following projects will be initiated and/or completed during the fiscal year:

I. TRANSPORTATION (\$7,645,000)

1. **Bikeway Improvements** – This project (**\$350,000**) completes work to extend the bikeway south from opposite the Forged Seat Home on Wilson Pike to Ravenwood High School via the Primm Park, Montclair and Carriage Hills subdivisions and by using tunnel crossings at Moores Lane, old Wilson Pike (CSX railroad) and new Wilson Pike. The bikeway section through the Montclair and Carriage Hills subdivisions and along Ravenswood Farm Lane has been completed. Approval from CSX railroad for use of a portion of its ROW has delayed completion of this project.
2. **Concord Road (East of Edmondson Pike)** – This project (**\$2,065,000**) provides local funding to complete the right-of-way acquisition for improvements to a 3.6 mile section of Concord Road from Edmondson Pike 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, construction of this project will be funded by the state and is tentatively scheduled to begin in the fall 2007.
3. **Concord Road (Jones Parkway to Arrowhead Drive)** – This project (**\$380,000**) provides local funding for engineering and design 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. This project has already been allocated \$1.9 million in

CAPITAL PROJECTS FUND

Federal funding for construction in the MPO's 2006-08 Transportation Improvement Plan but will require an additional commitment from TDOT resources of \$1.6 million in FY 2008 for the City to move forward. If TDOT agrees to participate, construction of this project is targeted to begin by FY 2009.

4. **Edmondson Pike** -- This project (\$305,000) includes improvements to two sections of Edmondson Pike. The first project will construct protected left turn lanes on Edmondson Pike at the intersection with newly improved Liberty Church Rd. The second, larger project provides for design engineering for the widening of Edmondson Pike from north of Smithson Lane to the northern city limits. Proposed improvements include two twelve (12) foot travel lanes with six (6) foot shoulders consistent with the improvements to the southern segment of the road that were completed in the 1990's. Right-of-way will be purchased in FY 2008 with construction targeted to begin in the spring of 2008.
5. **Franklin Road South** -- This project (\$500,000) provides for a continuation of design engineering that was initiated during FY 2006 for the widening of 2.2 miles of Franklin Road from West Concord Road south to Moores Lane. The proposed improvements include five 12 foot wide lanes (including a continuous center turn lane) with curb and gutter section. In addition, the project is expected to include a 10 ft. wide separated bikeway/walkway on the east side of the road built a minimum of 4 feet behind the curb. Construction of this project will be completed in partnership with TDOT, and is targeted to begin in the spring of 2009.
6. **Moores Lane/Galleria Boulevard** -- This project (\$20,000) provides for minor median modification to increase the length of the left turn lane on west bound Moore's Lane at its intersection with Galleria Boulevard. This project is subject to TDOT approval and is scheduled for the fall of 2006.
7. **Sidewalks** - This project (\$50,000) provides for provides for continuation of the Franklin Road sidewalk segment south from the Princeton Hills subdivision to the Fountainhead subdivision.
8. **Split Log Road** - This project (\$2,890,000) provides for final design engineering, ROW acquisition and construction for improvements between Wilson Pike and Ragsdale Road. It will include widening to provide two twelve-foot travel lanes with a continuous center turn lane (with several linear grass islands for traffic calming) and curb and gutter. Also proposed is a 10 foot wide bikeway on the south side of the road separated from the roadway by a 5 foot green strip.
9. **Street Lighting** -- This project (\$20,000) provides for lighting improvements in the Maryland Farms area in locations with deficient coverage.

CAPITAL PROJECTS FUND

10. **Sunset Road** – This project (\$225,000) provides for completion of improvements to the roadway section near the Copperstone subdivision entrance including two 12 foot travel lanes and a protected center turn lane near the subdivision entrances plus extension of an existing drainage culvert. Construction of this project will begin in the spring of 2006 and targeted for completion by late fall of 2006.
11. **Traffic Signal Synchronization System** - This project (\$60,000) provides for the replacement of 17 obsolete emergency signal preemption system devices at various intersections across the city.
12. **Waller Road** -- This project (\$360,000) provides for minor widening and improvements to Waller Road from south of Maupin Road to the current city limits. The improvements will include minimum 11-foot wide travel lanes with 1 foot wide shoulders where possible plus a heavy duty pavement overlay.
13. **Wilson Pike North** – A (\$385,000) project will provide protected turn lanes and relocation of the existing stone walls at Old Smyrna Road intersection. Over \$325,000 in funding for this project has already been provided by the developers of the Annandale subdivision on Old Smyrna Road. In addition to the intersection project is an engineering study (\$35,000) to determine the feasibility of making minor safety enhancements to segments of this narrow state highway that would be acceptable to TDOT, without a significant geometric modifications.

II. PARKS AND RECREATION (\$1,775,000)

1. **Crockett Park** – This project (\$820,000) provides for the remaining one-half, \$750,000, of the City's payment to Williamson County for 50% of the cost for the indoor soccer arena. The City's total payment for this joint project is \$1.5 million, with \$750,000 having been paid in FY 2006. Other FY 2007 projects include relocation of the frisbee golf course, resurfacing of the tennis courts, replacement of two scoreboards and parking lot light fixtures.
2. **Owl Creek Park** - This project (\$925,000) provides for construction of improvements to this new neighborhood park located in East Brentwood. Scheduled improvements include open play areas, picnic shelter, playground, outdoor basketball court, and paved bikeway/walkways with a pedestrian bridge connection to the adjoining neighborhood, restrooms, parking, infrastructure improvements, fencing and landscaping. The project is scheduled to begin in the spring of 2006 and completed by late fall of 2006.
3. **Tower Park** – This project (\$30,000) provides for additional pedestrian safety lighting near the tunnel under Heritage Way and parking lot as well the installation of a small equipment storage building.

CAPITAL PROJECTS FUND

III. BEAUTIFICATION (\$15,000)

1. **Community Identity Features** – Subject to TDOT approval, this project (\$15,000) provides for the installation of two additional gateway entrance signs, with proposed locations at the southbound I-65/Concord Road exit and the Franklin Road/Moores intersection.

IV. GENERAL FACILITIES (\$2,630,000)

1. **Community Planning** – This project (\$70,000) provides for completion of an update of the Brentwood 2020 Plan, including an assessment of accomplishments and progress to date; review existing policies to determine their continued applicability in light of changes in the community; and recommend new policies as may be needed to guide decisions as the community reaches full build-out in the next 15 years. This project also provides funding for a city-wide special census to be conducted in early calendar year 2007.
2. **Financial Software System** - This carryover project from FY 2006 (\$135,000) provides final funding for a new financial accounting/reporting software system for the Finance Department to replace a non-windows based system in operation since the late 1980's. The remaining share of the cost (\$75,000) will be funded by the Water and Sewer Fund.
3. **Fire Station 2 Addition** -- This project (\$225,000) provides for the construction of a 600+ square foot addition to Fire Station 2 on Wilson Pike. This addition would provide dedicated sleeping quarters for firefighters and minor modifications to the existing sleeping space for other uses.
4. **Geographic Information System** – This project (\$80,000) provides for updated GIS mapping based upon the aerial photography of the entire City completed in FY 2006. The remaining share of the cost (\$30,000) will be funded by the Water and Sewer Fund
5. **Library**– This project (\$150,000) provides for an outdoor reading terrace to be constructed subject to successful fund raising by the Library Foundation. In addition, funding (\$75,000) is allocated for carpet replacement in the main area of the Library.
6. **Miscellaneous Technology** – These projects provides for a major upgrade of the City's radio system infrastructure (\$320,000) in partnership with Williamson County; installation of an additional outdoor warning siren (\$25,000); and purchase of a municipal court software system (\$50,000).

CAPITAL PROJECTS FUND

7. **Municipal Center Space Utilization Study** – This project (\$100,000) will thoroughly assess the space needs of City departments within the Municipal Center for the next 10-20 years plus all structural and mechanical systems of the building and formulate a transition plan with cost estimates for facility modifications and changes.
8. **Town Center Parking** – Based upon the results of the parking structure feasibility study completed during FY 2006, this project (\$1,400,000) provides for the purchase of property at an acceptable location from a willing seller that could be used initially as a surface parking lot and ultimately for the construction of a parking structure.

V. STORM DRAINAGE (\$50,000)

1. **Shenandoah/Davis Drive Drainage** – This project (\$50,000) provides for drainage improvements in the Carondolet subdivision between Shenandoah Drive and Davis Drive to address continuing erosion problems. Proposed improvements include cleaning of the drainage way, straightening of slopes and placement of rip-rap.

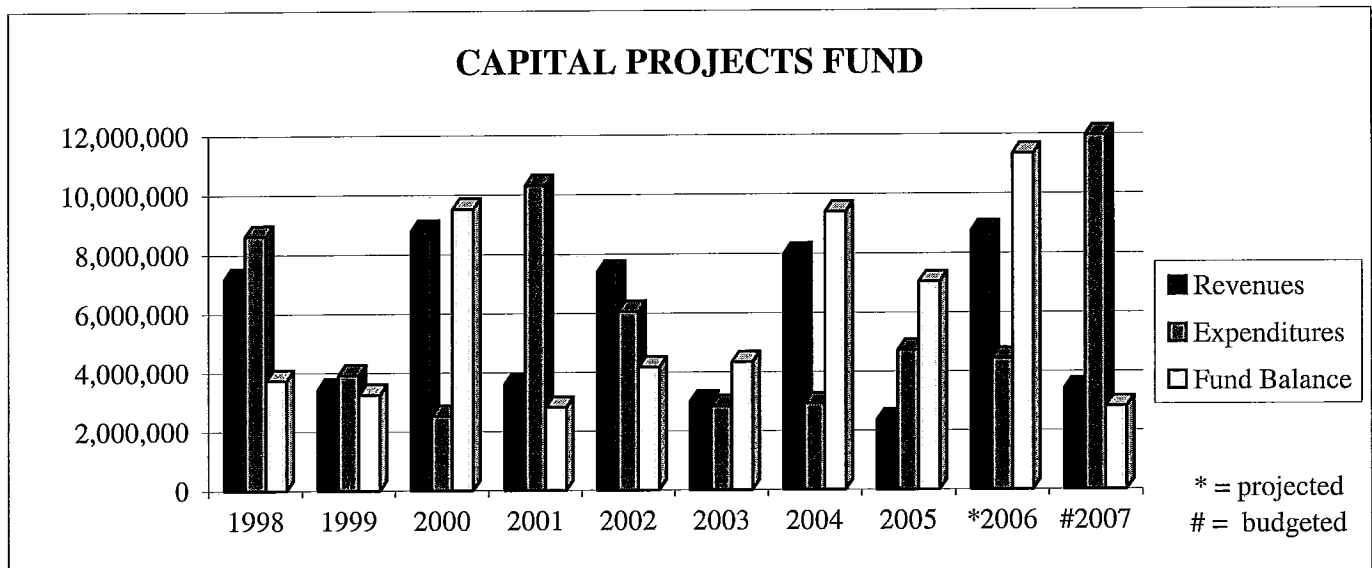
CAPITAL PROJECTS FUND

Revenues

	Budget FY 2005	Actual FY 2005	Budget FY 2006	Actual FY 2006	Budget FY 2007
Intergovernmental	\$ 160,000	\$ -	\$ 160,000	\$ -	\$ -
Uses of Money and Property	50,000	181,050	75,000	341,318	200,000
Other Financing Source	2,190,000	2,190,000	1,015,000	3,505,000	2,585,000
General Obligation					
Bond Proceeds	-	-	4,715,000	4,759,805	-
Other (Private Sources)	200,000	-	245,000	356,890	650,000
Total Revenues	\$ 2,600,000	\$ 2,371,050	\$ 6,210,000	\$ 8,963,013	\$ 3,435,000

Expenditures

	Budget FY 2005	Actual FY 2005	Budget FY 2006	Actual FY 2006	Budget FY 2007
Capital Outlay					
General Facilities and Equipment	\$ 670,000	\$ 442,921	\$ 820,000	\$ 353,212	\$ 2,630,000
Transportation	6,745,000	3,012,335	4,450,000	2,641,778	7,645,000
Storm Drainage	-	-	75,000	64,698	50,000
Parks and Recreation	1,405,000	1,270,611	770,000	928,546	1,625,000
Beautification	30,000	9,552	15,000	-	15,000
Total Expenditures	\$ 8,850,000	\$ 4,735,419	\$ 6,130,000	\$ 3,988,234	\$ 11,965,000

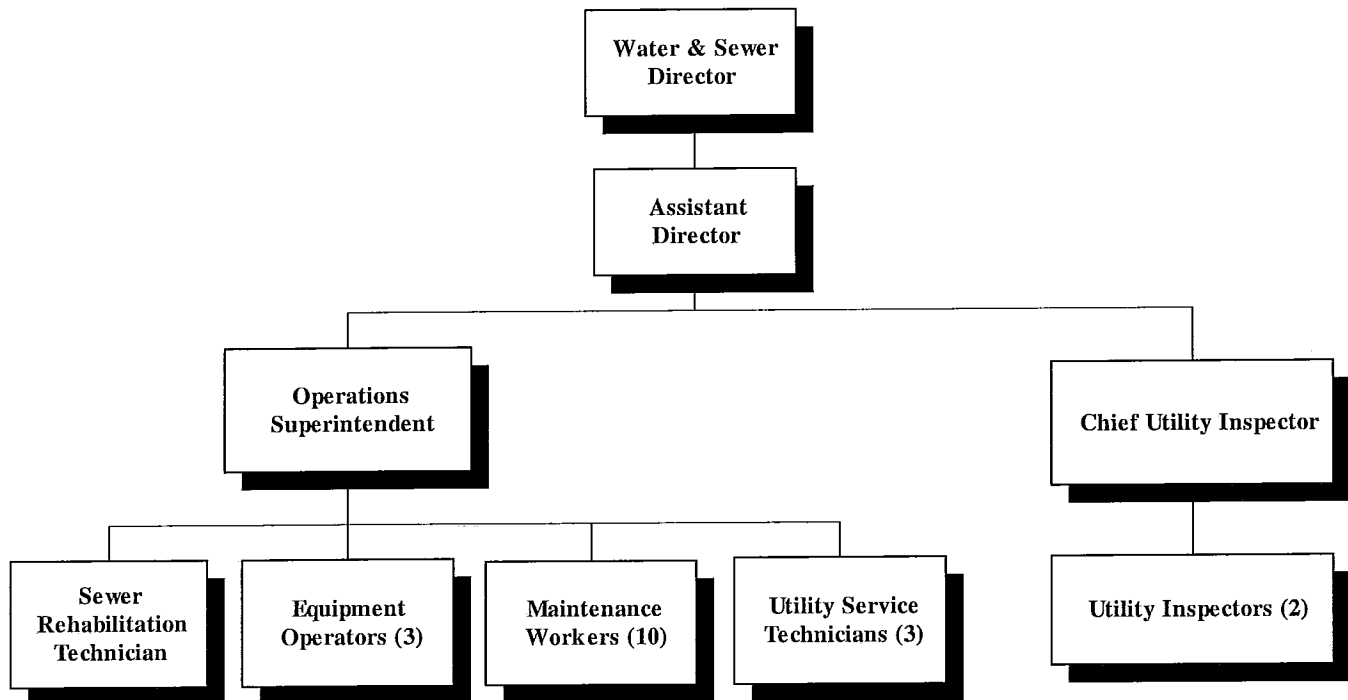




WATER AND SEWER FUND



WATER AND SEWER DEPARTMENT ORGANIZATIONAL CHART



WATER & SEWER DEPARTMENT

2006-2007 Goals and Objectives

The 2006-2007 fiscal year non-routine work plan for the department is focused on the effective implementation of the capital improvements program and with improving the reliability of sanitary sewer collection system to meet accepted engineering and environmental standards.

1) Nolensville/College Grove Water Service Area Takeover

With approval of a service transfer agreement with the Nolensville/College Grove Utility District, the department will oversee the extension of City water to the Split Log Road, Ragsdale Road, and Pleasant Hill Road area and the Hampton Reserve, Preserve at Concord, and Williams Grove subdivisions. The project will include installation of a 2.5 million gallon water tank, a 2,300 gpm water booster station, and 15,500+ linear feet of new 12 and 8 inch ductile iron pipe.

Target Date: June 30, 2007 (completion of all capital improvements)

2) TDEC/Metro Sewer Order

In March 2006, the Tennessee Department of Environment and Conservation (TDEC) extended the original Commissioner order that was under appeal by the City to include Metro Water and Sewer Services. This order will require formulation and implementation of a unified program to address and eliminate periodic sewer by-passes into the Little Harpeth River associated with storm water infiltration during heavy rainfall events. A final TDEC Order will be finalized by late May 2006 which is expected to require the selection of a third party engineer by Metro and the City to review and recommend a unified capital improvements/repair plan with a schedule for implementation. Upon acceptance of the correction action plan by TDEC and local jurisdictions, implementation is expected to take an additional 36 months to complete. In the interim, the City will move forward with the sewer trunk line rehabilitation program as outlined in the CIP to address known areas with significant infiltration problems.

Target Date: April 1, 2007 (TDEC acceptance of Plan)

3) CMOM (Capacity Management Operations & Maintenance - Sewer System)

In March 2006, the Water and Sewer Department received a letter from EPA and a directive from TDEC (via the May 2006 Order) encouraging all utilities within the Cheatham Reservoir watershed to participate in a CMOM self-assessment program. The self assessment will require the department to prepare a formal report detailing past and future maintenance programs addressing the elimination of storm water inflow and infiltration into the sewer system. The CMOM program will address the following areas: smoke testing, manhole inspections, rehabilitation recommendations, fats, oils & grease (FOG) program, and formulation of written operating standards.

Target Date: October 1, 2006 (completion of self assessment)

WATER & SEWER DEPARTMENT

2006-2007 Goals and Objectives

4) Metro Sewer Contract Agreement

The current Metro Sewer Trunk & Treatment Agreement has expired. The department along with other wholesale customers in the Metro Sewer Users Association expects to enter into negotiations with Metro Sewer for a new treatment agreement including cost for services. Concurrently, the department will oversee a study to determine the feasibility of contracting with Harpeth Valley Utilities District for sewer treatment services as an alternative to Metro Water & Sewer Services.

Target Date: June 30, 2007 (approval of a new treatment agreement)

5) Miscellaneous Capital Improvements Projects

The Department will undertake several smaller capital improvements projects during fiscal year 2006-2007. The projects are listed below and summarized in more detail in the Fiscal Year 2007-2012 CIP document:

- (a) Cool Springs Force Main Replacement
- (b) Granny White Pike Sewer Line
- (c) Granny White Water Main Replacement
- (d) Owl Creek Sewer Line Extension
- (e) Thoroughbred Lane Water Line
- (f) Water Meter Replacement Program
- (g) Willowick Sewer Lift Station Removal

Target Date: Various dates throughout the year

WATER AND SEWER FUND

MISSION STATEMENT

The goal of the Water & Sewer 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 division checks all water pumping stations and tank sites daily. Water samples are taken on a daily basis at random areas throughout the City to ensure safe quality. This department has an ongoing water leak detection program to reduce costs associated with unaccounted for water loss.

This activity also operates and maintains a sewer collection system in an environmentally acceptable manner and transports sewage to Metro Nashville for treatment under the regional program. This includes maintenance and repair of the individual sewer grinder pump units that are being used in the neighborhood sewer program. Larger sewer lift stations are checked daily as required by State law and repaired as needed to prevent any sewage overflow. This division also has an ongoing rehabilitation program to locate and reduce inflow or infiltration of surface water into the sewer system. This reduction in inflow and infiltration directly lowers operating costs and helps gain additional capacity in the sewer system.

Additionally, the department provides guidance and inspection of all improvements and expansions made to the water and sewer systems by private developers and under city programs.

FINANCIALS

Category	<u>Budget FY 2005</u>	<u>Actual FY 2005</u>	<u>Budget FY 2006</u>	<u>Actual FY 2006</u>	<u>Budget FY 2007</u>
Personnel Services	\$ 1,264,675	\$ 1,178,285	\$ 1,541,590	\$ 1,318,887	\$ 1,643,770
Operating Expenditures	8,299,255	7,854,380	8,442,180	8,492,430	9,358,570
Total	<u>\$ 9,563,930</u>	<u>\$ 9,032,665</u>	<u>\$ 9,983,770</u>	<u>\$ 9,811,317</u>	<u>\$ 11,002,340</u>

BUDGET COMMENTS

Significant expenditure increases in FY 2007 include projected higher sewer treatment costs from Metro Nashville under the current contract (\$300,000), additional water purchased for resale (\$250,000), debt service associated with the 2007 bond issue (\$100,000), engineering services associated with preparation of the CMOM and other regulatory issues (\$90,000), and compensation adjustments proposed for City employees (\$87,000).

WATER AND SEWER FUND

Significant capital expenditures projected for FY 2007 include a new vacuum/pressure wash vehicle (\$75,000) for grinder pump repair and maintenance, a heavy duty service truck with crane unit (\$60,000) to eliminate the need for outside contractor assistance to remove damaged pumps at lift stations, and a dual axle dump truck (\$75,000) to replace a 1986 model currently in use. Since the Water and Sewer Fund is an enterprise fund, these capital items are considered assets and not represented in the detail line item budget, but are accounted for in the Department's cash flow projections.

During FY 2007, the department will initiate a major multi-year project to repair identified cracked/broken sections of City trunk sewer lines where storm water infiltration is entering the system, and will undertake water system improvements associated with the takeover of service area from the Nolensville/College Grove Utility District. The department will continue an on-going, multi-year project to replace aging water meters and initiate several smaller capital projects. Specific details on projects is available in the six-year Capital Improvements Program.

<u>PERFORMANCE MEASURES</u>	<u>Actual FY 2005</u>	<u>Budget FY 2006</u>	<u>Budget FY 2007</u>
Distribution of water samples reported bacteriologically safe	99%	100%	100%
Emergency leak response time (minutes) during normal business hours	15 min	15 min	15 min
Emergency leak response time (minutes) after normal business hours	35	35 min	35
Fire protection rating	ISO 3	ISO 3	ISO 3
Monthly average daily flow	105,000,000	105,000,000	108,000,000
Percent of unaccounted for water	20%	12%	12%

<u>WORKLOAD INDICATORS</u>	<u>Actual FY 2005</u>	<u>Budget FY 2006</u>	<u>Budget FY 2007</u>
Miles of Water Mains	211	211	215
Water Pump Stations	11	14	17
Water Storage Tanks	10	12	12
Fire Hydrants	1,930	1,930	1,975
Meters Changed-out	369	800	700
Meters read each month	7,790	7,945	8,105
Work Orders	5,870	7,000	7,000
Billing Calls	9,575	9,000	9,500
Sewer Customers	8,950	9,225	9,675
Sewer Lift Stations	10	11	10
Miles of Sewer Main	231	231	245
Grinder Pump Stations	2,296	2,570	2,730

WATER AND SEWER FUND

<u>PERSONNEL SCHEDULE</u>	<u>Actual FY 2005</u>	<u>Budget FY 2006</u>	<u>Budget FY 2007</u>
Water & Sewer Director	1	1	1
Assistant Water & Sewer Director	0	1	1
Maintenance Superintendent	1	1	1
Chief Utility Inspector	1	1	1
Utility Inspector I & II	2	2	2
Utility Service Technician	3	3	3
Sewer Rehabilitation Technician	1	1	1
Equipment Operator I & II & III	3	3	3
Maintenance Worker I & Sr.	8	10	10
Accounting Clerk I & II	<u>2</u>	<u>2</u>	<u>2</u>
Total	22	25	25

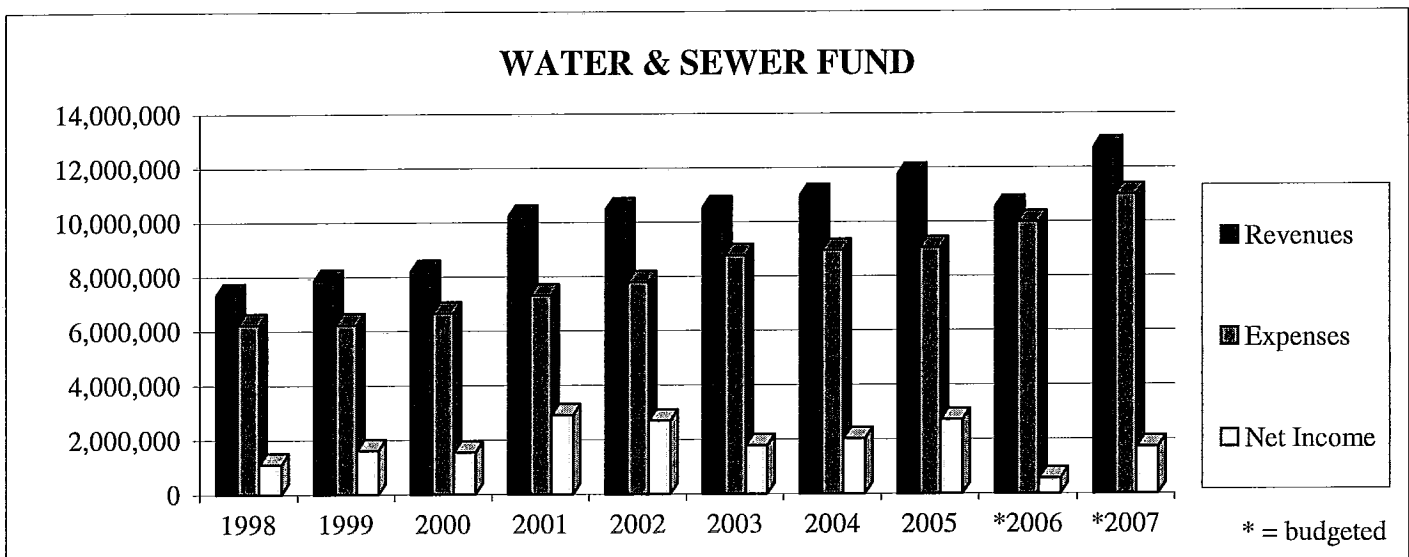
WATER AND SEWER FUND

Revenues

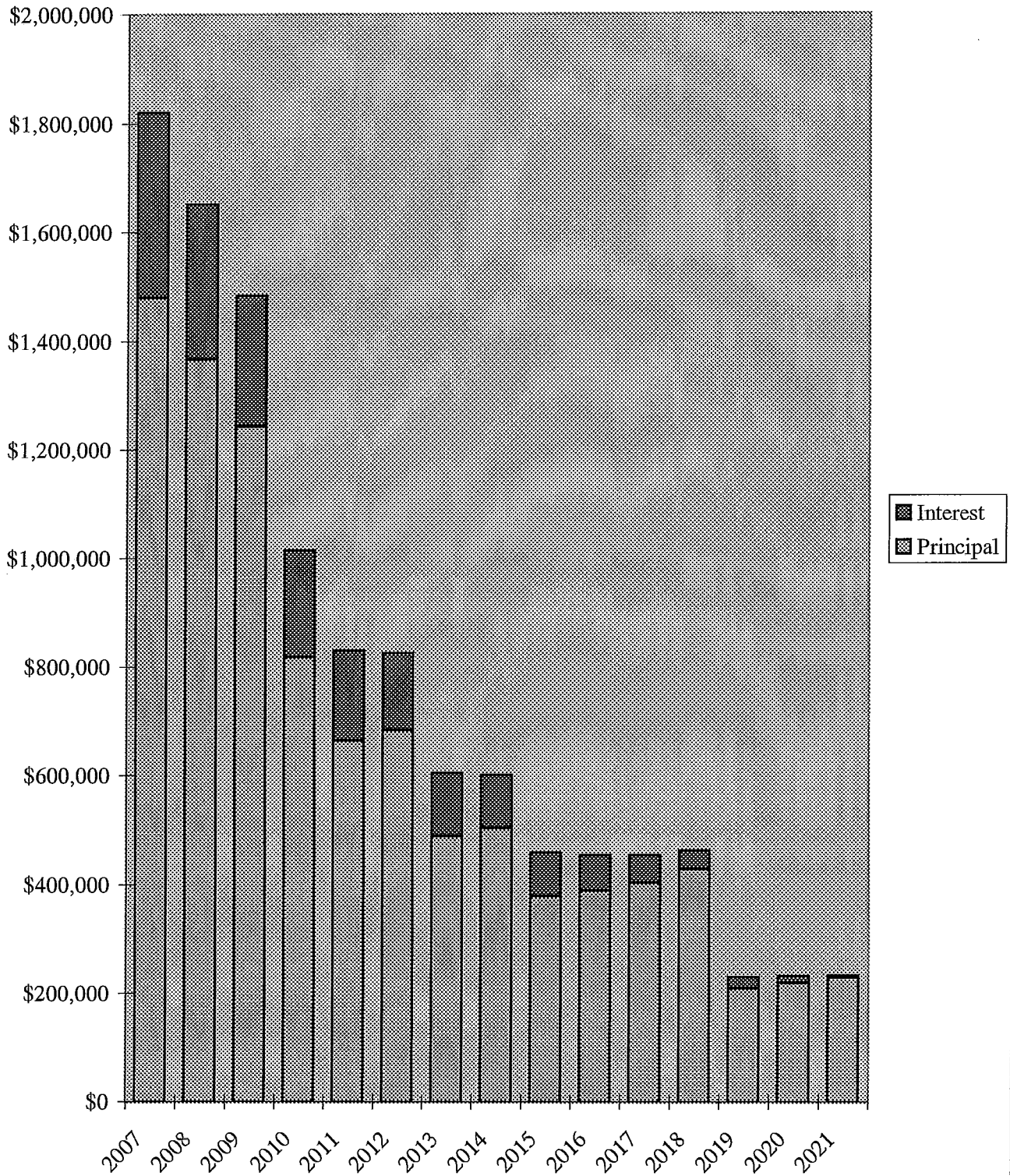
	FY 2005 Budget	FY 2005 Actual	FY 2006 Budget	FY 2006 FY Actual	FY 2007 Budget
Water Sales	\$ 5,420,000	\$ 5,240,777	\$ 5,305,000	\$ 5,763,850	\$ 5,380,000
Sewer Charges	4,049,000	4,206,188	4,053,000	4,347,096	4,184,000
Interest Income	40,000	108,178	50,000	255,234	150,000
Water Tap Fees	375,000	479,978	400,000	515,075	2,050,000
Sewer Tap Fees	500,000	1,430,137	500,000	1,969,927	700,000
Other Revenues	151,995	188,284	145,670	321,630	159,245
Hydrant Rental	100,000	100,000	100,000	100,000	100,000
Total Revenues	\$ 10,635,995	\$ 11,753,543	\$ 10,553,670	\$ 13,272,812	\$ 12,723,245

Expenses

	FY 2005 Budget	FY 2005 Actual	FY 2006 Budget	FY 2006 FY Actual	FY 2007 Budget
Personal Services	\$ 1,264,675	\$ 1,178,285	\$ 1,541,590	\$ 1,318,887	\$ 1,643,770
Purchased Water	2,900,000	2,929,186	3,000,000	3,083,177	3,250,000
Sewage Treatment	1,500,000	1,289,512	1,500,000	1,101,849	1,800,000
Interest Expense	540,390	494,400	419,885	401,982	450,990
Depreciation/Amortization Exp.	1,925,000	1,771,018	2,025,000	1,857,639	2,025,000
Other Operating Expenses	1,433,865	1,370,264	1,497,295	2,047,783	1,832,580
Total Expenses	\$ 9,563,930	\$ 9,032,665	\$ 9,983,770	\$ 9,811,317	\$ 11,002,340



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:

\$630,000 1998 Sewer Revenue and Tax Bonds (Not Refunded) due in increasing annual installments through March 1, 2007, at a rate of interest of 4.25%	140,000
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\$1,200,000 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%	965,000
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\$1,955,000 2001 Sewer Revenue and Tax Refunding Bonds due in increasing annual installments through May 1, 2009, at varying rates of interest from 4.00% to 4.25%	1,020,000
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\$3,000,000 2001 Water Revenue and Tax Bonds due in increasing annual installments through March 31, 2021, at varying rates of interest from 4.00% to 4.75%	820,000
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\$3,620,000 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%	3,345,000
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\$1,775,000 2006 Water Revenue and Tax Refunding Bonds due in increasing annual installments through September 1, 2020, at varying rates of interest from 3.750% to 3.85%	1,775,000
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Total Revenue and Tax Bonds	<u>8,065,000</u>
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Tennessee Loan Program:

\$2,990,906 State Loan Program Revenue Bonds, payable in monthly monthly installments through February 1, 2011, at an interest rate of approximately 3.3%.	947,104
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Water/Sewer Capital Outlay Note:

\$1,000,000 Water and Sewer Capital Outlay Note payable in quarterly installments through November 1, 2007 at an variable interest rate equalling the 3-year U.S. Treasury Note computed quarterly.	509,681
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Total Business-type Activities Debt	<u><u>9,521,785</u></u>
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CITY OF BRENTWOOD, TENNESSEE
SCHEDULE OF DEBT SERVICE REQUIREMENTS - BUSINESS-TYPE ACTIVITIES DEBT
JUNE 30

Year	1998 Sewer Revenue and Tax Bonds-Not Refunded		1999 Sewer Revenue and Tax Refunding Bonds		2001 Sewer Revenue and Tax Refunding Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest
2007	140,000	5,950	100,000	38,785	325,000	42,538
2008	-	-	105,000	34,659	340,000	29,537
2009	-	-	115,000	30,146	355,000	15,088
2010	-	-	120,000	25,240	-	-
2011	-	-	125,000	20,064	-	-
2012	-	-	125,000	14,720	-	-
2013	-	-	135,000	9,096	-	-
2014	-	-	140,000	3,080	-	-
2015	-	-	-	-	-	-
2016	-	-	-	-	-	-
2017	-	-	-	-	-	-
2018	-	-	-	-	-	-
2019	-	-	-	-	-	-
2020	-	-	-	-	-	-
2021	-	-	-	-	-	-
	<u>\$ 140,000</u>	<u>\$ 5,950</u>	<u>\$ 965,000</u>	<u>\$ 175,790</u>	<u>\$ 1,020,000</u>	<u>\$ 87,163</u>

Year	2006 Sewer Revenue and Tax Refunding Bonds		Totals Bonds		State Loan Program Revenue Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest
2007	-	77,124	895,000	299,264	247,645	30,770
2008	-	66,903	940,000	260,454	255,691	22,725
2009	-	66,903	980,000	226,104	263,998	14,417
2010	-	66,903	640,000	189,385	179,770	5,841
2011	-	66,903	665,000	166,420	-	-
2012	-	66,903	685,000	141,538	-	-
2013	170,000	63,715	490,000	116,014	-	-
2014	175,000	57,246	505,000	96,794	-	-
2015	185,000	50,496	380,000	79,821	-	-
2016	185,000	43,559	390,000	65,181	-	-
2017	195,000	36,434	405,000	49,859	-	-
2018	205,000	28,934	430,000	33,546	-	-
2019	210,000	21,153	210,000	21,153	-	-
2020	220,000	13,035	220,000	13,035	-	-
2021	230,000	4,428	230,000	4,428	-	-
	<u>\$ 1,775,000</u>	<u>\$ 730,635</u>	<u>\$ 8,065,000</u>	<u>\$ 1,762,994</u>	<u>\$ 947,104</u>	<u>\$ 73,753</u>

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

Year	2001 Water Revenue and Tax Bonds		2003 Sewer Revenue and Tax Refunding Bonds	
	Principal	Interest	Principal	Interest
2007	120,000	33,315	210,000	107,503
2008	130,000	28,515	365,000	100,840
2009	135,000	23,315	375,000	90,653
2010	140,000	17,915	380,000	79,328
2011	145,000	12,245	395,000	67,209
2012	150,000	6,300	410,000	53,615
2013	-	-	185,000	43,203
2014	-	-	190,000	36,468
2015	-	-	195,000	29,325
2016	-	-	205,000	21,623
2017	-	-	210,000	13,425
2018	-	-	225,000	4,613
2019	-	-	-	-
2020	-	-	-	-
2021	-	-	-	-
	<u>\$ 820,000</u>	<u>\$ 121,605</u>	<u>\$ 3,345,000</u>	<u>\$ 647,801</u>

Year	Water Revenue and Tax Capital Outlay Note		Total Debt Requirements	
	Principal	Interest	Principal	Interest
2007	337,848	10,568	1,480,493	340,603
2008	171,833	1,780	1,367,524	284,959
2009	-	-	1,243,998	240,521
2010	-	-	819,770	195,226
2011	-	-	665,000	166,420
2012	-	-	685,000	141,538
2013	-	-	490,000	116,014
2014	-	-	505,000	96,794
2015	-	-	380,000	79,821
2016	-	-	390,000	65,181
2017	-	-	405,000	49,859
2018	-	-	430,000	33,546
2019	-	-	210,000	21,153
2020	-	-	220,000	13,035
2021	-	-	230,000	4,428
	<u>\$ 509,681</u>	<u>\$ 12,349</u>	<u>\$ 9,521,785</u>	<u>\$ 1,849,096</u>



MUNICIPAL CENTER

MUNICIPAL CENTER

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 is unique in that the City owns an oversized building that was intended to meet the long-term office needs of city government. The City leases surplus space in approximately 20% of the building to private tenants. All building maintenance and cleaning, except within the fire department, is covered under a management contract.

<u>WORKLOAD INDICATORS</u>	<u>Actual FY 2005</u>	<u>Budget FY 2006</u>	<u>Budget FY 2007</u>
Total square feet in building	58,000	58,000	58,000
Square feet available for lease	12,030	12,670	9,182
Square feet leased	12,030	12,670	9,182
Gross rent generated	\$148,313	\$156,260	\$144,050
Square feet used by City	45,970	47,494	50,982

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 2007 is covered through a \$339,200 General Fund operating transfer to this fund. The amount is up due to the expected takeover of additional private space (3,488 square feet) for City use. Also note that a long-term space utilization study is included in the Capital Projects Fund in FY 2007 to address and plan for future space needs by departments and proper arrangement of functions plus mechanical system & parking needs, etc.

PERSONNEL SCHEDULE

No personnel are directly assigned to this activity.

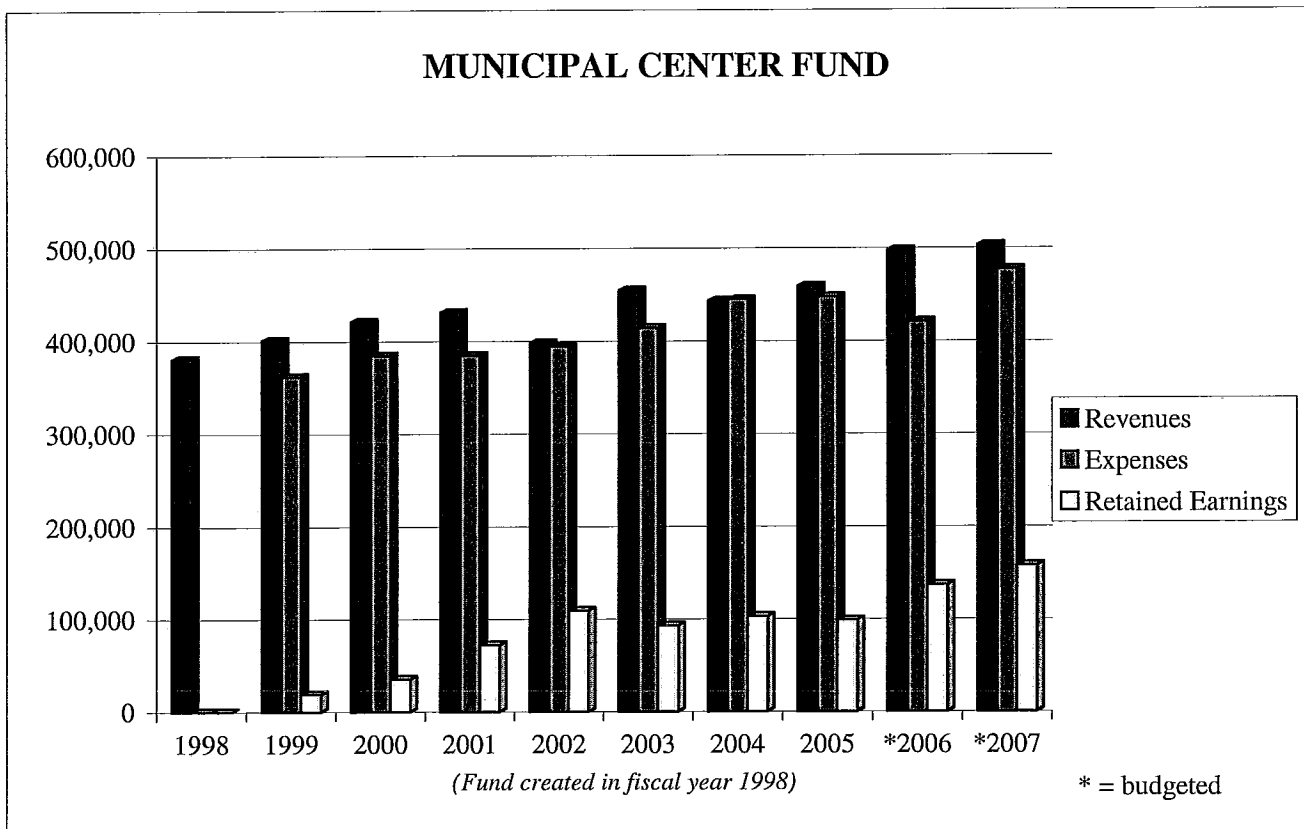
MUNICIPAL CENTER FUND

Revenues

	Budget FY 2005	Actual FY 2005	Budget FY 2006	Actual FY 2006	Budget FY 2007
Rental Income	\$ 449,690	\$ 449,008	\$ 491,260	\$ 490,188	\$ 483,250
Interest Income	7,000	10,026	7,000	26,419	20,000
Total Revenues	<u>\$ 456,690</u>	<u>\$ 459,034</u>	<u>\$ 498,260</u>	<u>\$ 516,607</u>	<u>\$ 503,250</u>

Expenses

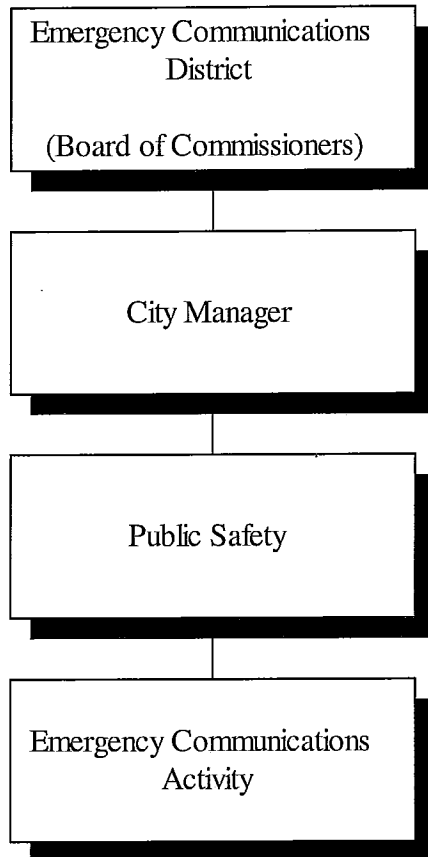
	Budget FY 2005	Actual FY 2005	Budget FY 2006	Actual FY 2006	Budget FY 2007
Professional Services	\$ 30,000	\$ 23,284	\$ 26,000	\$ 21,910	\$ 32,500
Utilities	99,100	95,217	105,200	112,179	111,600
Maintenance	112,075	96,652	122,375	112,799	121,000
Depreciation/Amortization Expense	140,000	140,132	145,000	144,000	150,000
Other	75,515	64,876	78,900	67,914	80,495
Total Expenses	<u>\$ 456,690</u>	<u>\$ 420,161</u>	<u>\$ 477,475</u>	<u>\$ 458,802</u>	<u>\$ 495,595</u>



EMERGENCY COMMUNICATIONS DISTRICT

EMERGENCY COMMUNICATIONS

Organization Chart



EMERGENCY COMMUNICATIONS DISTRICT

MISSION STATEMENT

The Emergency Communications District was created in accordance with state law to account for all 911 fees paid to the Brentwood Emergency Communications District as authorized by public referendum in August 2002. The City Commission serves as the Board for the Brentwood ECD. The monthly telephone fees are \$0.65 for residential lines and \$2.00 per month for business lines up to a maximum of 100 lines per business. Funds are also received from the State of Tennessee for cell phones distributed to local ECD's on a per capita basis. These fees must be used for funding operations and improvements to the emergency dispatch center for receipt and processing calls for service and direct communication with public safety personnel in the field. This is accomplished by having sufficient trained staff on duty 24 hours a day, 7 days a week using state of the art telephone, radio, and computerized data recording equipment. The staff and facility must maintain minimum levels of compliance with state and federal regulations and standards established by law enforcement accreditation.

BUDGET COMMENTS

The FY 2007 budget included a proposed a 3% market and 4% merit pay raise for 10 full-time employees as is provided for other City employees. Other operating expenditures include annual communication charges for all 911 related telephone and computer communication systems (\$79,600), annual maintenance contracts for various dispatch related computer software programs (\$60,000), and the annual tower site rental fee (\$15,000) for the City's second radio repeater.

Capital expenditures budgeted for FY 2007 include a 911 phone switch and equipment (\$52,000), a communication center UPS (\$50,000), a reverse 911 system (\$50,000), a logging recorder (\$40,000) and a PSAP master clock (\$7,500). Note that these capital expenditures are also included in the FY 2007-2012 Capital Improvements Program. Since the district must operate as an enterprise fund, the budget also includes depreciation as a budgeted expense (\$80,200).

The cost of operating a state of the art emergency communications function cannot be supported entirely through the fees generated from the 911 telephone service charge. Therefore, an annual operating transfer from the General Fund of \$290,000 is required in FY 2007 to cover expenses and maintain a sound financial position for the District.

EMERGENCY COMMUNICATIONS DISTRICT

<u>PERFORMANCE MEASURES</u>	<u>Actual FY 2005</u>	<u>Budget FY 2006</u>	<u>Budget FY 2007</u>
Number and percent of personnel completing and maintaining State mandated Certification	100%	100%	100%
Percent 911 calls answered in 10 seconds or less by dispatchers	100%	100%	100%
Percent compliance with applicable accreditation standards	100%	100%	100%
<u>WORKLOAD</u>	<u>Actual FY 2005</u>	<u>Budget FY 2006</u>	<u>Budget FY 2007</u>
Number of calls for service received	15,760	16,000	16,400
Total 911 calls received	1,430	1,575	1,650
Total calls processed	59,600	61,000	63,000
Total calls referred to other departments	2,280	2,450	2,500
Total calls handled for other jurisdictions	515	580	600
<u>PERSONNEL SCHEDULE</u>	<u>Actual FY 2005</u>	<u>Budget FY 2006</u>	<u>Budget FY 2007</u>
Public Safety Dispatcher I & II	<u>10</u>	<u>10</u>	<u>10</u>
Total	10	10	10

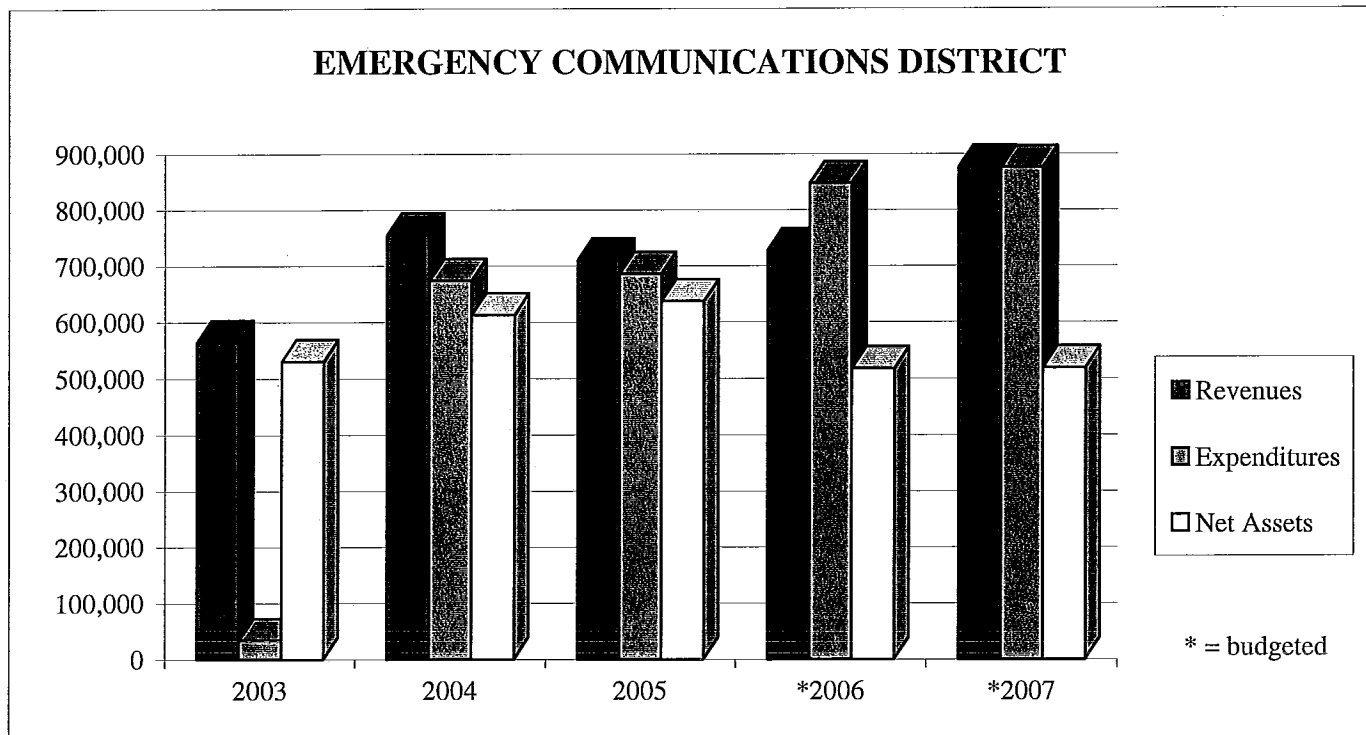
EMERGENCY COMMUNICATIONS DISTRICT

Revenues

	Budget FY 2005	Actual FY 2005	Budget FY 2006	Actual FY 2006	Budget FY 2007
911 Fees	\$ 437,200	\$ 449,125	\$ 446,700	\$ 478,213	\$ 452,000
Contribution from Primary Govt. - General Fund	250,000	250,000	263,400	263,400	290,000
ECD/PSAP Equipment Reimbursement Program - TECB	-	-	-	50,000	105,000
GIS Maintenance Grant - TECB	10,000	-	10,000	10,000	10,000
Interest Earnings	6,450	11,425	8,000	25,545	20,000
Total Revenues	<u>\$ 703,650</u>	<u>\$ 710,550</u>	<u>\$ 728,100</u>	<u>\$ 827,158</u>	<u>\$ 877,000</u>

Expenditures

	Budget FY 2005	Actual FY 2005	Budget FY 2006	Actual FY 2006	Budget FY 2007
Personnel Services	564,890	\$ 526,198	606,630	\$ 583,825	629,075
Operating Expenditures	150,100	102,627	161,000	129,803	166,600
Depreciation Expense	-	52,879	80,200	74,965	80,200
Total Expenditures	<u>\$ 714,990</u>	<u>\$ 681,704</u>	<u>\$ 847,830</u>	<u>\$ 788,593</u>	<u>\$ 875,875</u>



PERSONNEL



Personnel Schedule
Summary - Full-Time Positions
City of Brentwood, Tennessee

<u><i>Activity</i></u>	<u><i>Actual FY 2005</i></u>	<u><i>Actual FY 2006</i></u>	<u><i>Budget FY 2007</i></u>
City Manager's Office	2	2	2
Finance Department	7	7	8
City Recorder	0	0	1
Legal Services	1	1	1
Technology	4	4	4
Geographic Information Systems	0	0	2
Human Resources	2	2	2
Community Relations	1	1	1
Planning and Development	5	5	4
Codes Enforcement	8	8	8
Police Department	59	59	60
Fire Department	58	58	58
Public Works Department	18	19	19
Traffic Signalization	1	1	1
Service Center	2	2	2
Engineering Services	4	4	5
Parks and Recreation Department	12	12	12
Public Library	<u>11</u>	<u>11</u>	<u>11</u>
TOTAL - GENERAL FUND	195	196	201
Emergency Communications District	10	10	10
Water and Sewer Fund	<u>22</u>	<u>25</u>	<u>25</u>
TOTAL - ALL FUNDS	<u>227</u>	<u>231</u>	<u>236</u>

City of Brentwood, Tennessee
Personnel Schedule
Full-Time Positions

		<u>Actual</u> <u>FY 2005</u>	<u>Actual</u> <u>FY 2006</u>	<u>Budget</u> <u>FY 2007</u>
41320	City Manager's Office			
	City Manager	1	1	1
	Assistant City Manager	0	0	1
	Executive Secretary	<u>1</u>	<u>1</u>	<u>0</u>
	Total	2	2	2
41500	Finance			
	Finance Director	1	1	1
	City Treasurer	1	1	1
	Accounting Clerk I & II	3	3	4
	Administrative Secretary	1	1	1
	Receptionist/Secretary	<u>1</u>	<u>1</u>	<u>1</u>
	Total	7	7	8
41510	City Recorder			
	City Recorder	<u>0</u>	<u>0</u>	<u>1</u>
		0	0	1
41520	Legal Services			
	City Attorney	<u>1</u>	<u>1</u>	<u>1</u>
	Total	1	1	1
41640	Technology			
	Technology Director	1	1	1
	Computer / Network Tech I & II	<u>3</u>	<u>3</u>	<u>3</u>
	Total	4	4	4
41645	Geographic Information Systems			
	GIS Coordinator	0	0	1
	GIS Technician I & II	<u>0</u>	<u>0</u>	<u>1</u>
	Total	0	0	2
41650	Human Resources			
	Assistant City Manager	1	1	0
	Human Resources Director	0	0	1
	Human Resources Specialist	<u>1</u>	<u>1</u>	<u>1</u>
	Total	2	2	2
41680	Community Relations			
	Community Relations Director	<u>1</u>	<u>1</u>	<u>1</u>
	Total	1	1	1

City of Brentwood, Tennessee
Personnel Schedule
Full-Time Positions

		<u><i>Actual FY 2005</i></u>	<u><i>Actual FY 2006</i></u>	<u><i>Budget FY 2007</i></u>
41700	Planning and Development			
	Planning and Codes Director	1	1	1
	Senior City Planner	0	1	1
	City Planner	1	2	1
	Planner I & II	2	0	1
	GIS Technician I & II	<u>1</u>	<u>1</u>	<u>0</u>
	Total	5	5	4
41710	Codes Enforcement			
	Chief Building Official	1	1	1
	Codes Enforcement Officer I & II	5	5	5
	Municipal Codes Officer I & II	1	1	1
	Administrative Secretary	<u>1</u>	<u>1</u>	<u>1</u>
	Total	8	8	8
42100	Police Department			
	Police Chief	1	1	1
	Assistant Chief (formerly Captain)	1	1	1
	Captain (formerly Lieutenant)	3	3	3
	Detective I & II	4	4	4
	Lieutenant (formerly Sergeant)	6	6	6
	Sergeant (formerly Corporal)	0	3	4
	Police Officer I & II	41	38	37
	Vehicle Services Technician I & II	0	0	1
	Records Clerk I & II	2	2	2
	Administrative Secretary	<u>1</u>	<u>1</u>	<u>1</u>
	Total	59	59	60
42200	Fire Department			
	Fire Chief	1	1	1
	Fire Training Officer	1	1	1
	Fire Marshal	1	1	1
	Captain	3	3	3
	Lieutenant	9	9	9
	Firefighter & Fire Engineer/Driver	42	42	42
	Administrative Secretary	<u>1</u>	<u>1</u>	<u>1</u>
	Total	58	58	58
43120	Public Works Department			
	Public Works Director	1	1	1
	Operations Superintendent	1	1	1
	Equipment Operator I, II & III	7	8	8
	Maintenance Worker I & II	<u>9</u>	<u>9</u>	<u>9</u>
	Total	18	19	19
	232			

City of Brentwood, Tennessee
Personnel Schedule
Full-Time Positions

		<u>Actual FY 2005</u>	<u>Actual FY 2006</u>	<u>Budget FY 2007</u>
43165	Traffic Signalization			
	Traffic Operations Coordinator	<u>1</u>	<u>1</u>	<u>1</u>
	Total	1	1	1
43170	Service Center			
	Administrative Secretary	1	1	1
	Receptionist/Secretary	<u>1</u>	<u>1</u>	<u>1</u>
	Total	2	2	2
43800	Engineering Services			
	Engineering Director	0	0	1
	City Engineer	1	1	1
	Engineering Technician I & II	<u>3</u>	<u>3</u>	<u>3</u>
	Total	4	4	5
44400	Parks and Recreation Department			
	Parks and Recreation Director	1	1	1
	Recreation Services Coordinator	1	1	1
	Parks Maintenance Supervisor	1	1	1
	Grounds Specialist I & II	3	3	3
	Maintenance Worker I & II	<u>6</u>	<u>6</u>	<u>6</u>
	Total	12	12	12
44800	Public Library			
	Library Director	1	1	1
	Librarian I, II and III	4	4	5
	Library Circulation Supervisor	1	1	0
	Technical Services Supervisor	0	1	0
	Administrative Secretary	1	1	1
	Library Technician I, II & III	<u>4</u>	<u>3</u>	<u>4</u>
	Total	11	11	11
	General Fund			
	Total No. of Full-Time Positions	195	196	201
42110	Emergency Communications District			
	Public Safety Dispatcher I & II	<u>10</u>	<u>10</u>	<u>10</u>
	Total	10	10	10

City of Brentwood, Tennessee
Personnel Schedule
Full-Time Positions

		<i><u>Actual</u></i> <i><u>FY 2005</u></i>	<i><u>Actual</u></i> <i><u>FY 2006</u></i>	<i><u>Budget</u></i> <i><u>FY 2007</u></i>
52310	Water and Sewer Fund			
	Water and Sewer Director	1	1	1
	Assistant Water & Sewer Director	0	1	1
	Operations Superintendent	1	1	1
	Chief Utility Inspector	1	1	1
	Utility Inspector I & II	2	2	2
	Equipment Operator I, II & III	3	3	3
	Sewer Rehabilitation Technician	1	1	1
	Utility Service Technician	3	3	3
	Maintenance Worker I & II	8	10	10
	Accounting Clerk I & II	<u>2</u>	<u>2</u>	<u>2</u>
	Total	22	25	25
	All Funds			
	Total No. of Full-Time Positions	<u>227</u>	<u>231</u>	<u>236</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 for the Parks and Recreation Department.

RESOLUTION 2006-39

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 2006-2007 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 2006-2007 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.

ADOPTED: 6/22/2006

Roger A. Horner
RECORDER Roger A. Horner

Brian J. Sweeney
MAYOR Brian J. Sweeney

Approved as to form:

Roger A. Horner
CITY ATTORNEY Roger A. Horner

**Classification and Pay Plan
Fiscal Year 2007
City of Brentwood, Tennessee**

**Attachment A to
Resolution 2006-39**

<u><i>Pay Range (non-exempt/exempt)</i></u>	<u><i>Minimum</i></u>	<u><i>Mid-point</i></u>	<u><i>Maximum</i></u>
Group A (ne)	\$19,864.00	\$24,835.20	\$29,806.40
Library Technician I Parks Worker (PT)			
Group B (ne)	\$22,256.00	\$27,809.60	\$33,363.20
Maintenance Worker Receptionist/Secretary			
Group C (ne)	\$24,918.40	\$31,137.60	\$37,377.60
Equipment Operator I Library Technician II Senior Maintenance Worker Traffic Operations Technician (PT) Utility Service Technician			
Group D (ne)	\$27,913.60	\$34,881.60	\$41,870.40
Accounting Clerk I Administrative Secretary Equipment Operator II Grounds Specialist I Library Technician III Municipal Codes Officer I Police Records Clerk I Public Safety Dispatcher I Vehicle Services Technician I			

(ne) = position is non-exempt from overtime regulations of U.S. Fair Labor Standards Act

(e) = position is exempt from overtime regulations of U.S. Fair Labor Standards Act

Classification and Pay Plan
Fiscal Year 2007
City of Brentwood, Tennessee

<u>Pay Range (non-exempt/exempt)</u>	<u>Minimum</u>	<u>Mid-point</u>	<u>Maximum</u>
Group E (ne)	\$31,262.40	\$39,062.40	\$46,883.20
Accounting Clerk II			
Equipment Operator III			
Firefighter			
Grounds Specialist II			
Librarian I			
Municipal Codes Officer II			
Police Officer I			
Police Records Clerk II			
Public Safety Dispatcher II			
Sewer Rehabilitation Technician			
Utility Inspector I			
Vehicle Services Technician II			
Group F (ne)	\$35,006.40	\$43,763.20	\$52,520.00
Codes Enforcement Officer I			
Engineering Technician I			
Fire Engineer/Driver			
GIS Technician I			
Librarian II			
Planner I			
Police Detective I			
Police Officer II			
Utility Inspector II			

(ne) = position is non-exempt from overtime regulations of U.S. Fair Labor Standards Act

(e) = position is exempt from overtime regulations of U.S. Fair Labor Standards Act

Classification and Pay Plan
Fiscal Year 2007
City of Brentwood, Tennessee

<u>Pay Range (non-exempt/exempt)</u>	<u>Minimum</u>	<u>Mid-point</u>	<u>Maximum</u>
Group G (ne)	\$39,208.00	\$49,004.80	\$58,822.40
City Recorder			
Codes Enforcement Officer II			
Computer/Network Technician I			
Engineering Technician II			
Fire Lieutenant			
GIS Technician II			
Human Resources Specialist			
Librarian III			
Parks Maintenance Supervisor			
Planner II			
Police Sergeant			
Police Detective II			
Recreation Services Coordinator			
Group H (ne)	\$43,908.80	\$54,891.20	\$65,873.60
Chief Utility Inspector			
City Planner			
Computer/Network Technician II			
GIS Coordinator			
Police Lieutenant			
Traffic Operations Coordinator			
Group I (e)	\$49,192.00	\$61,484.80	\$73,777.60
Chief Building Official			
Senior City Planner			
City Treasurer			
Community Relations Director			
Fire Captain (ne)			
Fire Training Officer			
Fire Marshal			
Operations Superintendent			
Police Captain			
Group J (e)	\$55,078.40	\$68,848.00	\$82,617.60

Asst. Police Chief

(ne) = position is non-exempt from overtime regulations of U.S. Fair Labor Standards Act

(e) = position is exempt from overtime regulations of U.S. Fair Labor Standards Act

Classification and Pay Plan
Fiscal Year 2007
City of Brentwood, Tennessee

<u>Pay Range (non-exempt/exempt)</u>	<u>Minimum</u>	<u>Mid-point</u>	<u>Maximum</u>
Group K (e)	\$61,692.80	\$77,126.40	\$92,539.20
Asst. Water & Sewer Director City Engineer Human Resources Director Library Director Parks and Recreation Director Planning and Codes Director Technology Director			
Group L (e)	\$69,097.60	\$86,382.40	\$103,646.40
Engineering Director Finance Director Public Works Director Water and Sewer Director			
Group M (e)	\$77,396.80	\$96,740.80	\$116,084.80
City Attorney Fire Chief Police Chief			
Group N (e)	\$86,673.60	\$108,347.20	\$130,020.80
Assistant City Manager			
Group O (e)	Annual Salary to be established by the Board of Commissioners each July 1		
City Manager			
Group P (ne)	\$8.00	\$10.00	\$12.00
Intern			

(ne) = position is non-exempt from overtime regulations of U.S. Fair Labor Standards Act

(e) = position is exempt from overtime regulations of U.S. Fair Labor Standards Act

STATISTICAL INFORMATION

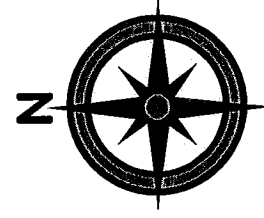
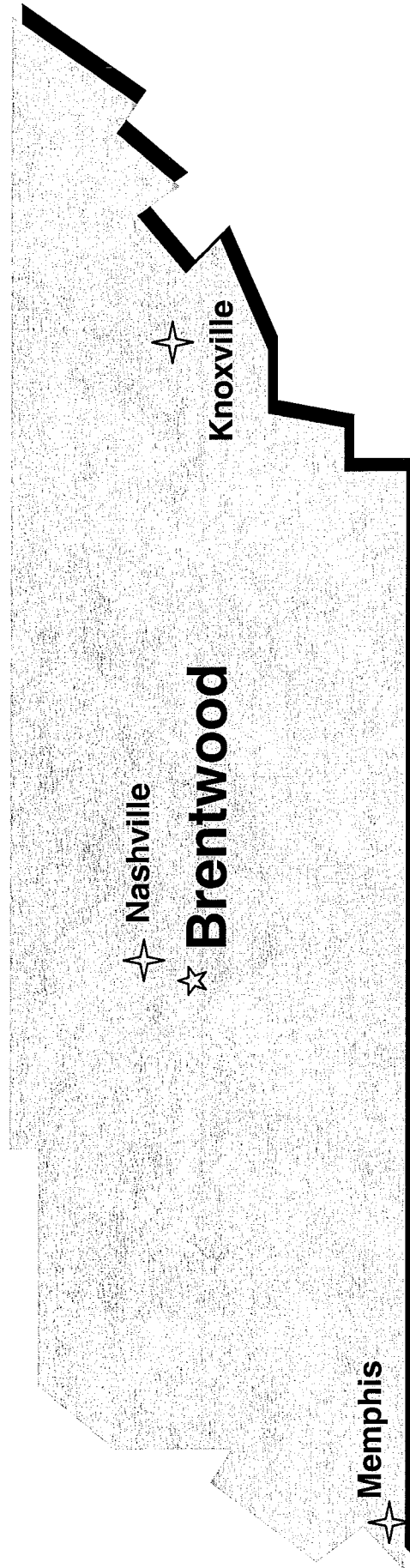
CITY OF BRENTWOOD, TENNESSEE

MISCELLANEOUS STATISTICAL DATA (UNAUDITED)

Profile of the Government

The City of Brentwood is located in middle Tennessee in the northeastern part of Williamson County, adjacent to the southern border of Metropolitan Nashville-Davidson County. During the last several years, middle Tennessee and specifically Williamson County has been the top growth area of the state, and one of the top growth areas in the country. The City of Brentwood currently occupies a land area of 40.7 square miles and has a certified resident population of 30,617. The City of Brentwood is empowered to levy a property tax on both real and personal properties located within its boundaries. It also is empowered by state statute to extend its corporate limits by annexation into the officially designated urban growth area, when deemed appropriate from a long term planning perspective. Most recently, the City annexed five square miles and added 3,200 new residents into the city limits of Brentwood in calendar year 2001.

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 which consists of five (5) members who serve four-year terms of office. Non-partisan elections for Commissioners are held every two years on a staggered basis. 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, adopting the budget, appointing committees, and appointing a City Manager, who is chief executive officer of the City. The City Manager is responsible for carrying out the policies and ordinances of the commission, for overseeing the 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, library, public improvements, planning and zoning and general administrative services. The City also provides water distribution and sewer collection services through the Water and Sewer Fund, a business-type activities fund that has been included as an integral part of the City of Brentwood's financial statements. Electric power is provided by the Nashville Electric Service (NES) and the Middle Tennessee Electric Cooperative. The Nashville Gas Company and Atmos Energy Corporation also serve the City.



Location Map City of Brentwood, Tennessee

CITY OF BRENTWOOD, TENNESSEE

MISCELLANEOUS STATISTICAL DATA (UNAUDITED)

Date of incorporation	May 13, 1969
Population (June 2004)	30,617
Form of government	Uniform City Manager – Commission
Registered voters	22,811
Total assessed value in City – (as of April 10, 2006)	\$1,885,013,203
Area of City in square miles	41.3 square miles

Roads and Streets

Asphalt pavement (100.00%)	417 miles
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City Employees

City Manager	1
Water and Sewer	25
Public Works	27
Administration	20
Police (includes ECD employees)	70
Planning and Zoning	12
Parks and Recreation	12
Library	11
Fire	<u>58</u>
Total City Employees	<u>236</u>

Fire Protection

ISO classification	4
Number of stations	4
Number of full-time employees	58
Number of pumpers, tankers and ladder trucks	9
Other vehicles	11
Number of fire hydrants	2,100

Police Protection

Number of stations	1
Number of employees	68
Number of vehicles - all radio equipped cars	59

CITY OF BRENTWOOD, TENNESSEE

MISCELLANEOUS STATISTICAL DATA (CONTINUED) (UNAUDITED)

Building Permits

<u>Fiscal Year</u>	<u>Number</u>	<u>Valuation</u>
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
1992	548	\$ 45,936,498
1991	385	\$ 26,097,513
1990	458	\$ 62,808,465

Education

Located in the City of Brentwood and operated by the Williamson County Board of Education:

<u>School</u>	<u>Number Of Students</u>
Crockett Elementary School (K-5)	597
Edmondson Elementary School (K-5)	577
Kenrose Elementary School (K-5)	650
Lipscomb Elementary School (K-5)	590
Scales Elementary School (K-5)	591
Brentwood Middle School (6-8)	988
Brentwood High School (9-12)	1,317
Woodland Middle School (6-8)	963
Ravenwood High School (9-12)	1,408
Sunset Elementary	<u>847</u>
Total Students	<u>8528</u>

Other Educational Facilities:

Brentwood Academy (6-12, private)	<u>750</u>
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An Adult Education Program is operated by the Williamson County Board of Education and Columbia State Community College.

CITY OF BRENTWOOD, TENNESSEE

MISCELLANEOUS STATISTICAL DATA (CONTINUED) (UNAUDITED)

Public Library

Brentwood Library

111,689 volumes

Utilities

Electric – Middle Tennessee Electric Membership Corporation and Nashville Electric Service

Gas – Nashville Gas Company and Atmos Gas

Water – City owned (statements and statistics are included); portions of the City are served by Harpeth Valley Utility District, Mallory Valley Utility District, and Nolensville Utility District

Sewer – City owned (statements and statistics are included); portions of the City are served by Metro Nashville Sewer Services

Telephone – BellSouth Telecommunications; ITC Deltacom (fax & long distance)

Railroad – CSX Transportation (freight only)

Airport – Nashville International Airport (located 15 miles from Brentwood)

Religious Institutions

Brentwood Baptist Church (Baptist Deaf Church)

Brentwood Church of Christ

Brentwood Church of the Nazarene

Brentwood Cumberland Presbyterian

Brentwood First Presbyterian Church

Brentwood United Methodist Church

Calvary Chapel Brentwood

Church of the Good Shepherd

Concord Road Church of Christ

East Brentwood Presbyterian Church

Fellowship Bible Church

Holy Family Catholic Church

Johnson's Chapel Methodist Church

Liberty United Methodist Church

Life Community Church

Living Word Community Church

Mt. Lebanon Missionary Baptist Church

New Hope Community Church

New Song Christian Fellowship

Owen Chapel Church of Christ

Remnant Fellowship Church

The Community Church

Whispering Hills Church of the Nazarene

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 170-acre park. Trails, playgrounds, multipurpose athletic fields, 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, as well as a new nature center 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 and Wilson Pike Greenways covering over 31 acres.

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.

River Park – 70+ 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.

Baseball/Softball

Brentwood Civitan Park – five lighted fields

Brentwood High School – one lighted field

Brentwood Academy – one lighted field

CITY OF BRENTWOOD, TENNESSEE

MISCELLANEOUS STATISTICAL DATA (CONTINUED) (UNAUDITED)

Other Recreational Facilities

Biking/In-line Skating

Concord Park
Crockett Park
River Park
Brentwood Family YMCA

Swim and Tennis Clubs (members only)

Dolphin Club
Wildwood Club

YMCA at Maryland Farms
Brentwood Family YMCA

Golf Courses (members only)

Brentwood Country Club
Governors Club

Nashville Golf and Athletic Club

Skating

Brentwood Skate Center

Riding Stables

Brass Lantern Stables

Soccer/Football

Granny White Park
Crockett Park

Brentwood Family YMCA
Brentwood High School
Brentwood Academy

Health Services

Williamson Medical Center - 140 beds (located in
Franklin, Tennessee)

Williamson County Health Department (located in
Franklin, Tennessee)

Brentwood Out Patient Clinic

Four Animal Clinics and Hospitals

Numerous Physicians and Health Care Specialists Offices

Major Employers

Number of Employees

Comdata Holdings Corporation	800
BellSouth Telecommunications	500
Community Health Systems	475
Gambro Healthcare	350
Tractor Supply Company	350
EMI Christian Music Group	300
City of Brentwood	227
ICON Clinical Research, Inc.	218
HCA	210
Private Business	196

CITY OF BRENTWOOD, TENNESSEE
UTILITY STATISTICAL DATA (UNAUDITED)

<u>Service</u>	<u>Consumers</u>	<u>Revenues</u>
Water	7,745	\$5,064,936.62
Sewer	8,275	\$4,141,661.12

Water Rates

Residential, institutional, retail, and certain other commercial customers:

	<u>Outside</u>	<u>Inside</u>	
First 2,000 gallons	11.62	\$11.62	(minimum bill)
Next 8,000 gallons	4.07	\$ 4.07	per 1,000 gallons
Thereafter	4.65	\$ 4.65	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	\$4.07 per 1,000 gallons
Thereafter	\$4.65 per 1,000 gallons

Sewer Rates

Sewer Customers Only
Outside City Limits

100% of water bill - residential customers	100%
100% of water bill - commercial office, institutional, and certain other commercial customers	135%
125% of water bill - commercial retail customers	130% sewer only
	105% institutional

Tapping Fees(1)

Water (2) – residential	\$2,500
- commercial	\$3,500 (minimum) - \$3,500 per inch
Sewer - residential – existing	\$2,500
- residential – new	\$3,500
- 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	215.5 miles
Number of fire hydrants	2,100
Storage capacity in gallons	14,000,000
Percent of water loss	30% not adjusted

Collection System

Sanitary sewer mains	239.5 miles
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CITY OF BRENTWOOD, TENNESSEE

INSURANCE COVERAGE, SALARIES AND FIDELITY BONDS (UNAUDITED)

Insurance Coverage

<u>Insured Risks</u>	<u>Amount of Coverage</u>
Workers' compensation	\$1,000,000
General liability:	
Other than automobiles and trucks	\$250,000/\$600,000/\$85,000
Automobiles and trucks	\$250,000/\$600,000/\$85,000
Fire and extended coverage:	
Buildings	\$ 32,157,261
Equipment & Data Processing	\$ 2,371,656
Personal property	\$ 5,141,295
Fire Department liability:	
Automobiles	\$250,000/\$600,000/\$85,000
General	\$250,000/\$600,000/\$85,000
Property Coverage on Fire Trucks (10), Public Works Trucks(5) and High-tech Sewer Trucks (2)	Actual cash value
Excess liability - general and automobile	\$1,000,000
Public employees blanket bond	\$ 150,000
Errors and omissions	\$1,000,000
Public official bonds:	
City Manager	\$100,000
Finance Director	\$ 50,000
City Judge	\$ 10,000

The insurance coverage described above pertains to all City activities (governmental and proprietary).

<u>Salaries of Principal Elected Officials</u>	<u>Total Annual Compensation</u>
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 (#41710).
Adopted Budget	The budget approved by the City Commission and enacted by budget appropriation ordinance, on or before June 30 of each year.
Appropriation	An authorization made by the City Commission which permits the City staff to incur obligations against and to make expenditures of governmental funds and resources. Appropriations are usually for a fixed dollar amount for a particular budget year.
Budget Appropriation Ordinance	The official enactment by the City Commission on three readings establishing the legal authority for City officials to expend funds.
Appraised Value	The estimate of fair market value assigned to property by an appraiser or the County Tax Assessor. For tax assessment purposes, the value is stated as of the last reappraisal date. See also assessed value.
Assessed Value	The value of personal and real property for use as the basis for levying the real and personal property taxes.
Budget	A plan of the financial operations comprised of estimates of anticipated revenues and expenses for a specific period (fiscal year).
Budget -Balanced	Anticipated revenues equaling or exceeding anticipated expenses for a specific period (fiscal year).
Budget Calendar	The schedule of the dates involved in the preparation, review and passage of the annual budget.
Budget Documents	The official written documents comprised of the annual operating budget, the six-year Capital Improvements Program and Non-routine Work Plan for the fiscal year as approved by the City Commission.
Budget Message	Opening section of the budget which provides the City Commission and the public with a general summary of the key parts of the budget. Also listed are changes from the current and previous fiscal years with comments from the City Manager.

GLOSSARY OF TERMS

Capital Improvement Budget	Appropriation of operating funds and bond funds for a capital improvement project. A capital improvement is a permanent addition to the City's assets. Capital improvements include design, construction, and purchase of land, buildings and facilities.
Capital Outlay	The purchase of equipment and machinery having a useful life of several years and of a significant value. Capital improvements such as acquisition of land and related construction and engineering are included in the Capital Improvements budget.
Capital Improvement Program	The City's plan for major capital projects over the next six years. The plan is reviewed and updated annually.
Capital Projects	Projects identified specifically for the purpose of showing the cost of a particular project. Capital projects are usually large public work projects such as roads, bridges, and buildings.
Contractual Services	Services rendered to City activities by private firms and individuals outside City government. Examples include utilities, building maintenance, and equipment maintenance.
Debt Service	Annual payments on the City's outstanding debt including principal, interest, and bond reserve requirements.
Debt Service Fund	A fund used to account for the accumulation of resources necessary for paying the principal and interest on general obligation debt for the City of Brentwood.
Department	Closely associated City activities under the day to day oversight by a department head.
Disbursement	The payment of City funds for obligations incurred.
Encumbrance	An administrative control under which commitments for the expenditures of money are recorded; thus the money is not available for new expenditure commitments. The use of encumbrances prevents overspending and permits officials to be certain of how much money is available for new commitments.
Enterprise Fund	A format of accounting for a particular unit of government which provides services for fees. The accounting for an enterprise fund is similar to that of a private business. The City of Brentwood's Water and Sewer Department is currently the only enterprise fund in operation by the City.

GLOSSARY OF TERMS

Estimated Revenue	The amount of projected revenue to be collected during the 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.
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 plus, other 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 derives its interest and principal payments from the taxing power of the municipal payments.

GLOSSARY OF TERMS

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.
Moody's	A recognized bond rating agency.
Object Code	A detailed line item expenditure category, such as salaries (#110), office supplies (#310), or capital outlay (#941).
Operating Budget	The expenditure plan for continuing everyday service programs and activities. In most instances, operating expenditures are made in a single fiscal year. These expenditures include personal 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.
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 with the fund 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 tax rate for Fiscal Year 2001 is \$.59/\$100 of assessed value.
Vesting	Regarding pension plans, the minimum amount of time an employee must work before being entitled to receipt of any monthly income from the Tennessee Consolidated Retirement System.

INDEX

INDEX

	<u>PAGE</u>
Animal Control - (see Public Health)	161
Appropriations Ordinance	4
Basis for Budgeting	21
Basis for Accounting	21
Budget Format	20
Budget Overview Charts	27-46
Budget Procedure	22
Capital Projects Fund	198
Charter Requirements - (see budget procedure)	22
City Boards - Activity	173
City Commission - Activity	80
City Court - Activity	82
City Manager - Activity	85
Transmittal Memorandum	i - xi
Codes Enforcement - Activity	132
Community Relations - Activity	121
Debt Service Fund	190
Transfer from General Fund	177
Drug Fund	183
Economic Development - Activity	172
Education - Activity	171
Elections - Activity	91
Emergency Communications District	223
Engineering Services - Activity	158
Equipment Replacement Fund	185
Finance - Activity	92
Fire Department - Activity	141
Funds - Budget Summary all Funds	3
General Fund	65
Budget Summaries	27-46
Glossary	249
Historic Sites - Activity	175
Human Resources - Activity	115
Technology - Activity	107
Insurance/Other Benefits - Activity	135
International Exchange (see City Boards)	173
Legal Services - Activity	101
Municipal Center Fund - Activity	220
Operating Budget Policies	16

INDEX

	<u>PAGE</u>
Operating Transfers - General Fund	177
Organization Chart	2
Parks and Recreation - Activity	163
Personnel Schedule	230
Summary - All Departments	230-234
Classification and Pay Plan	235
Planning and Development - Activity	127
Police Department - Activity	136
Post Employment Benefits Fund	187
Public Health	161
Public Library - Activity	164
Public Works - Activity	148
Public Works Project Fee Fund	181
Revenue Policies	18
Service Center - Activity	155
State Street Aid Fund	179
Storm Drainage - Activity	152
Street Lighting - Activity	153
Traffic Signalization - Activity	154
Summary of Significant Changes by Fund	3
Tax Levy Ordinance	15
Trees - (see City Boards)	173
Water and Sewer Fund	206

