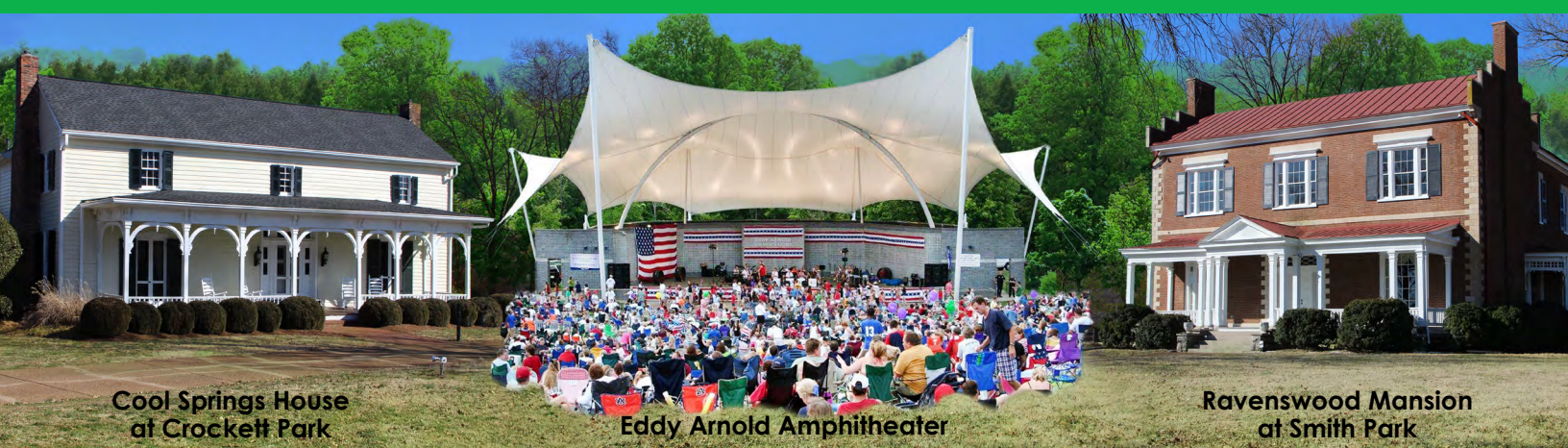




# City of Brentwood Tennessee



Cool Springs House  
at Crockett Park

Eddy Arnold Amphitheater

Ravenswood Mansion  
at Smith Park

## FISCAL YEAR 2014-2015 ANNUAL BUDGET

# **City of Brentwood, Tennessee**

**FISCAL YEAR 2015**

(July 1, 2014 – June 30, 2015)

## **ANNUAL OPERATING BUDGET**

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### **Brentwood Board of Commissioners**

**Betsy Crossley**

**Mayor**

**Jill Burgin**

**Vice Mayor**

**Mark Gorman**

**City Commissioner**

**Anne Dunn**

**City Commissioner**

**Rhea E. Little, III**

**City Commissioner**

**Rod Freeman**

**City Commissioner**

**Regina Smithson**

**City Commissioner**

### **City Staff**

**Kirk E. Bednar**

**City Manager**

**Jay Evans**

**Assistant City Manager**

**Carson K. Swinford**

**Finance Director**





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Brentwood  
Tennessee**

For the Fiscal Year Beginning

**July 1, 2013**

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, 2013.

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

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

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



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

## City of Brentwood

April 30, 2014

### CITY MANAGER MEMORANDUM

2014-05

TO: The Honorable Members of the Brentwood Board of Commissioners

FROM: Kirk Bednar, City Manager

SUBJECT: **Fiscal Year 2014-2015 Proposed Operating Budget**

The proposed annual operating budget for the City of Brentwood for Fiscal Year 2015, beginning July 1, 2014 through June 30, 2015, is hereby submitted for your consideration. This document represents one of three major components in the financial and management plan of the City, with the other two being the proposed six-year Capital Improvements Program for FY 2015-2020 and the proposed Non-Routine Work Plan for Fiscal Year 2015.

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 is scheduled for Thursday, May 8, 2014 to review this proposal with the City Commission prior to formal consideration of the appropriations and tax rate ordinances. First reading is scheduled for the Tuesday, May 27, 2014 meeting and final reading on Tuesday, June 24, 2014. The City Commission will receive formal citizen comments at three public hearings that will be held prior to each reading of the ordinance and at the Monday, June 9, 2014 regular meeting.

The Fiscal Year 2015 budget is balanced with net expenditures for all funds totaling **\$65,145,590**. This represents an increase of \$2,343,915 or 3.7% more than last year's budget of \$62,801,675. Various funds reflect either increases or decreases in appropriations from the previous year. Funds reflecting significant increases compared to FY 2014 include the General Fund (\$941,935 or 2.9%), Equipment Replacement (\$945,000 or 169%), Water and Sewer Fund (\$321,340 or 2.0%), Facilities Maintenance (\$275,000 or 117%), and the Insurance Fund (\$201,400 or 7.9%). Note that several funds that reflect large, one time capital purchases are likely to have significant fluctuations from year to year and can materially impact the overall budget amount from one year to the next.





## **Economic Outlook**

The Middle Tennessee economy continues to rebound from the most significant economic downturn since the Great Depression. Nashville and the surrounding counties, especially Williamson County, continue to see economic growth levels exceeding almost any other region of the country. In Brentwood, several new subdivisions are under development and there continues to be strong interest from developers for land to initiate new residential projects. At the same time, the real estate market for existing homes continues to show strong activity. Finally, new commercial development is also strong, as reflected in the Mallory Park area as well as the Tractor Supply headquarters development which is nearing completion in the Maryland Farms area. Redevelopment of commercial areas is also picking up steam with the hotel and retail project in the CityPark Brentwood office park, the continued discussions about likely development plans for the Murray of Ohio and Baptist Convention properties at the corner of Maryland Way and Franklin Road, and the Franklin Synergy Bank building in the original Town Center area.

While this is good news and provides for a positive outlook heading into FY 2015, there is still much uncertainty in the world today outside of the City's control that could dramatically impact the economy in the future. There remains a fundamental disconnect at the Federal level regarding how to balance the budget for the long-term. A continuation of the short-term financial management mindset at the Federal level where fundamental financial policy decisions are simply deferred from one artificially imposed deadline to the next will eventually result in another major economic crisis. Likewise, there are growing concerns with the state legislature and its evolving philosophy regarding the perceived need to rein in local government authority. The recently completed legislative session saw the effective elimination of annexation by city initiative leaving much uncertainty about future growth patterns and questions about efficient extension of services in areas requesting annexation. Add to this the continued assault on city regulation of firearms in parks and city buildings, the ability of local governments to structure debt issues in the way that is most advantageous to their individual financial situations, efforts to repeal the Hall Income Tax, and several other local government related attacks, and there begins to emerge a pattern of actions that will serve to limit local governments' ability to effectively and efficiently manage their day to day delivery of services to residents.

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

### **Core Principles for Preparation of this Budget**

1. **Long Range Planning and Direction Established** - The Capital Improvements Program is an essential component of the City's budget process and allows for broader understanding and deliberation on the essential long-term capital needs of a growing city. Formal consideration and adoption of the annual non-routine work plan by the City Commission also allows departments to

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

2. **Capital Improvements Funded** – As a part of formal consideration of the proposed Capital Improvements Program, the City must commit the resources necessary to implement the needed projects. Water and Sewer Revenue Tax Bonds in the projected amount of **\$5,000,000** are scheduled for issuance in late calendar year 2014 to fund the next phase of the sewer system rehabilitation project and for water system capacity improvements.

Additional local funding for capital improvements is proposed through a special FY 2014 General Fund operating transfer of **\$1,545,000** to the Capital Projects Fund before June 30, 2014. The transfer is possible due to positive revenue collections in the current fiscal year over original budget estimates. Also planned in FY 2014 is a year-end transfer of **\$750,000** from the General Fund unreserved fund balance to provide additional funding for the acquisition of right-of-way for the Franklin Road widening project. Carrying out capital improvements in this manner allows the City to reduce the amount of long-term debt that would otherwise be needed to meet the needs of the community.

3. **Fiscally Responsible Plan** - The staff takes pride in the strong financial position of Brentwood as reflected in the highest bond ratings possible - **Aaa** from Moody's Investors Service and **AAA** from Standard and Poor's. Our financial soundness is based in part on having a projected minimum unassigned fund balance in the General Fund on June 30, 2014 of \$26.8 million or an amount equivalent to 79% of the FY 2015 proposed General Fund budget. This amount takes into account the special year-end transfer of \$2.295 million to the Capital Projects Fund as discussed above plus the transfer of \$2.92 million for the purchase of the additional 78 acres at Smith Park as approved during FY 2014. The fund balance exceeds the fiscal policy of the City to maintain minimum unassigned reserves in excess of 40% of the General Fund operating budget. By policy, the City also strives to maintain a minimum fund balance in the Debt Service Fund equivalent to one year's debt service obligation. The projected fund balance for the Debt Service Fund on June 30, 2014 is \$3,741,000, an amount that is equivalent to 109% of the FY 2015 debt obligations of \$3,441,955

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

4. **Cost Effective Service Delivery** - The FY 2015 budget was formulated on the belief that, regardless of the sound financial position of the City, Brentwood must always look for ways to maintain and improve existing services while minimizing potential long-term costs.

Since 1990, Williamson County has been one of the fastest growing counties in the United States. The 1990 U.S. Census population count for Brentwood was 16,392. The City's most recent Federal Census Count for 2010 was 37,060 and the estimated population today is over 39,000. Brentwood actually functions as a City with a population in excess of 59,000 when the

20,000+ office park employees are considered. This population and housing growth since 1990 places additional demands on the delivery of existing services and has created expectations for new services.

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

The FY 2015 proposed budget reflects an **increase of two (2) full-time positions** in all funds from 250 to 252 total positions. The 252 full-time positions in the FY 2015 budget compared to 140 full-time positions in the FY 1991 budget represents a 80% increase in twenty-four (24) years. However, the resident population has increased by 134% during the same period. In effect, the City will have 6.5 full-time employees per 1,000 residents in FY 2015 versus 8.54 in FY 1991 or 24% less. To put this productivity gain in perspective, if the City was operating and delivering services in FY 2015 with the same per capita staffing arrangement in FY 1991, the City would today have 333 full-time employees or 81 more than in the proposed budget with an additional cost obligation to the City in excess of \$6.7 million annually. To pay for this additional staffing would have required a 61% property tax increase, a corresponding \$6.7 million or 19% cut in existing City services, or a combination of tax increases and service reductions.

This accomplishment is even more significant when one considers during this same period the growing demand for basic services from additional residential dwellings, increased residential and employment population, expanded office and retail development, and growing citizen expectations for more and better services from their city government. Since 1991, there has been a dramatic increase in traffic and calls for police services in Brentwood due to our strategic location in the Nashville Metropolitan area and from development in the Cool Springs area. The Service Center and Safety Center East facilities with two fire stations and a larger, more extensively used Public Library were opened and fully staffed. Our park system has expanded greatly to 966 acres including the development of the 164-acre Crockett Park and the new 400 acre Marcella Vivrette Smith Park along with other parks, greenways and bikeways to maintain. With approximately 13,200 homes in Brentwood today versus 5,100 homes in 1991, there are greater demands for street maintenance, ditch cleaning, brush pickup, water and sewer services, public safety responses, etc.

5. **Quality Employees** - By necessity, the provision of responsive, quality public services with a lean staff requires the very best people in our organization. Our ability to deliver services efficiently and effectively to residential and corporate citizens means that Brentwood must be able to attract and retain the most qualified and competent employees for each position. In addition, the City competes in a competitive labor market with surrounding jurisdictions for essential personnel, including public safety employees. Accordingly, a competitive salary and benefits package is essential for Brentwood to attract, retain, and motivate outstanding employees. The proposed FY 2015 budget provides appropriate funding to maintain a

competitive pay plan and excellent benefit programs in the areas of retirement, medical and dental coverage, annual/sick leave, etc.

## **GENERAL FUND**

### **REVENUES**

The proposed FY 2015 General Fund budget will be balanced with projected revenue collections during the fiscal year. Projected revenue for FY 2015 will be **\$33,799,350**, up \$939,500 or 2.9% from the FY 2014 budget of \$32,859,850.

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

- *Real and Personal Property Taxes* – up \$350,000 due to new development over the past year plus the impact of the AT&T facility now being under private ownership instead of being assessed by the state under the public utility property tax process.
- *Local Sales Taxes* – up \$285,000 which is a smaller increase than in prior years reflecting the lack of any material growth in local sales tax revenues during FY 2014.
- *Hotel Taxes* – up \$140,000 due to continuing strong occupancy levels in Brentwood hotels.
- *Business Taxes* – up \$125,000 reflecting continued strong growth in the local economy.
- *Public Utilities Property Taxes* – down \$193,000 due to continued reductions in the assessed value of public utility property as determined by the state plus the impact of the AT&T facility sale as referenced above.
- *Municipal Court Fines/Costs* – down \$35,000 due to continued recent trends in revenue collections from court activities.

Each 1 cent on the property tax rate generates about \$249,250 for the General Fund. The proposed **\$.44** property tax rate represents the same effective City tax rate for the 24th year in a row. Brentwood continues to have one of the lowest effective tax rates of any full service municipality in the State of Tennessee. The annual City property tax bill will be \$566 for the average home in the community that is valued on the tax rolls at \$515,000.

While the FY 2015 budget projects satisfactory revenue growth, there are long term challenges facing the City that will need to be addressed in future budgets. Specifically, the actions of the state legislature over the past few years leave little doubt that the Hall Income tax is targeted for elimination in the next 5-10 years. From a budget perspective, the Hall Income tax accounts for \$900,000 or the equivalent of a little less than \$.04 cents on the property tax roll. However, actual Hall Income tax collections have averaged slightly over \$2.7 million the last six years, or the equivalent of over \$.11 cents on the property tax rolls. This annual excess of Hall Tax revenue over budgeted amounts has allowed the city to pay cash for many capital projects in lieu of issuing debt. It would be impossible for the City to absorb the loss of \$2.7 million annually and still provide expected levels of service and fund needed capital projects. In addition, the lack of any real growth in local sales tax revenues during FY 2014 is an area of concern. Growth in local option sales tax has been the primary source of new revenue over the past 5 – 10 years, and the potential combination of slowing sales tax growth coupled with a reduction in Hall Income tax revenues would create significant financial challenges.

## **EXPENDITURES**

Proposed General Fund expenditures in FY 2015 are **\$33,787,545**. This represents an **increase** of **\$941,935** or **2.9%** over the FY 2014 budget of \$32,845,610. The budget will adequately cover the operational needs of departments for service delivery and provides new investments in capital improvements, equipment, technology, etc. that allow the various departments to delivery services effectively. Roughly 8.4% of the total General Fund budget (\$2,823,500) is allocated for capital investment. This includes a \$1,263,000 transfer to the Equipment Replacement Fund, a \$300,000 transfer to the Capital Projects Fund, a \$200,000 transfer to the Facilities Maintenance Fund, \$760,000 for street resurfacing, \$50,000 for drainage improvements, plus direct purchases of new and replacement equipment/software and miscellaneous vehicles totaling \$250,500.

Significant new expenditures in the FY 2015 General Fund Budget totaling \$767,295 are summarized below:

### **Salary Adjustments for Existing Employees - \$446,435**

Maintaining a competitive pay plan that recognizes quality performance and extra efforts by our employees is a high priority for the FY 2015 proposed budget. Funding is proposed in FY 2015 for merit pay adjustments averaging **2.0%** with the actual amount for each employee to be based on performance evaluations and recommendations from department heads. The merit pay adjustments for individual employees will typically range from 1.0% up to a maximum of 3.0%. In addition, a market pay adjustment of **1.0%** is proposed to insure the pay plan remains competitive in the Nashville/Middle Tennessee area as the job market heats up with the improving economy. The baseline, entry pay for the lowest positions in the Classification and Pay Plan (Group A) will be \$10.34 per hour following this market adjustment.

### **New Positions - \$105,975**

The proposed FY 2015 budget provides for two (2) new full time positions to better meet the service needs of the City. In the Fire and Rescue Department, many shift personnel also assume responsibility for oversight of various functional programs within the department. One of these functional areas is Apparatus Program Manager. Since March of 2013, the Engineer/Driver with this responsibility has been taken off shift and assigned to a 40 hour work week in an effort to address numerous outstanding work orders, establish a more comprehensive maintenance and repair work order system, and provide more structured management of the fleet repair, maintenance, and certification testing program. All of these areas were identified as areas of weakness during the department's recent strategic planning process. After a year's trial, the benefits of a full time staff person dedicated to the Apparatus Program Manager role are evident. The average number of outstanding daily work orders has been reduced from 24 to 4, the average apparatus down time due to repairs has been reduced from 2-3 days to less than 1 day. In addition, more routine repair and maintenance work is being done internally instead of going to an outside shop. Given these significant benefits to the department, the FY 2015 includes a new **Lieutenant position (\$64,630)** to serve as a Technical Support Officer on a 40 hour work week schedule. In addition to the fleet maintenance and repair duties discussed above, this new position will also assume responsibility for management and regulatory compliance of the underground fuel storage

tanks at all City facilities, and will be responsible for all maintenance and programming of the department's radios in coordination with the Technology Department.

With the opening of Smith Park in the summer of 2014, the total acreage of park land will have increased 87% since 2009. During that same time period, Parks Department full time maintenance staff has increased by only one position (8%). An additional **Maintenance Worker position (\$41,345)** is proposed in the Parks Department, primarily to be assigned to Smith Park. With almost 400 acres, Smith Park will be the City's largest park, and will present unique operational and maintenance challenges. The park will include almost 5 miles of remote hiking trails that will require ongoing maintenance and repair, and having a two person maintenance crew assigned to this park is the minimum necessary to insure proper upkeep while also providing a safe workplace given the nature of work.

### **Street Resurfacing - \$100,000**

As has been discussed several times over the past few years, the increasing cost of asphalt coupled with the lack of growth in the state gas tax is creating a challenge for the City to meet its goal of resurfacing all City streets every 20 years. In prior years, the City has been able to sustain its annual street resurfacing program with the use of large one-time capital allocations. With no realistic expectation of an increase in the state gas tax in the foreseeable future, the FY 2015 budget includes a \$100,000 increase in the General Fund portion of the street resurfacing program. This increase is in addition to the \$200,000 General Fund increase in FY 2014. As reflected in the proposed FY 2015 – 2020 CIP, no growth in the total budget allocation for street resurfacing is projected beyond FY 2015.

### **Health Insurance - \$114,885**

In recent years, the City has undertaken several initiatives to better control long term the cost of employee group health insurance and to keep annual cost increases to less than 10%. This includes the creation of the Health Insurance Fund with a partial self insured program with stop loss reinsurance and a HRA component. Given the success of the program since January of 2011, the FY 2015 budget includes approximately a 5.5% increase in the amount budgeted per fulltime employee, which will increase from \$7,805 to \$8,260 annually, which includes \$134 per employee to cover certain fees associated with the new national healthcare program.

### **EQUIPMENT REPLACEMENT FUND**

Pursuant to the Governmental Accounting Standards Board (GASB) Statement #54, the Equipment Replacement Fund is considered a component activity of the General Fund for reporting purposes in the Comprehensive Annual Financial Report (CAFR). However, the fund is budgeted separately to simplify the review and oversight of an important activity that provides for the annual accumulation of reserves over multiple years for the purchase of higher cost replacement vehicles, equipment and computer technology. This approach ensures relative consistency in General Fund budgetary obligations over a multi-year period and avoids major fluctuations in capital purchases in a single year and the borrowing of funds to pay for the purchases. The total General Fund transfer from all departments in FY 2015 will be \$1,263,000, up \$54,500 from FY 2014. Transfers are provided from the Police Department (\$380,000), Fire and Rescue Department (\$298,000), Technology Department (\$400,000), Public Works

Department (\$165,000), Traffic Signalization activity (\$11,000), and Parks and Recreation Department (\$9,000). Proposed FY 2015 purchases total **\$1,505,000** and include computer equipment and software (\$405,000), eleven (11) police vehicles with accessory equipment (\$395,000), a replacement fire apparatus for Engine 4 (\$560,000), a chipper truck for the Public Works Department (\$85,000), and a large mower for the Parks Department (\$60,000).

### **FACILITIES MAINTENANCE FUND**

Pursuant to the Governmental Accounting Standards Board (GASB) Statement #54, the Facilities Maintenance Fund is considered a component activity of the General Fund for reporting purposes in the Comprehensive Annual Financial Report (CAFR). However, the fund will be budgeted separately to simplify the review and oversight of an important activity that provides for the accumulation of reserves over multiple fiscal years to pay for extraordinary maintenance and repairs to General Fund owned facilities. A systematic approach for maintaining facilities helps to minimize more costly repairs and larger cash or bond outlays later. Items funded include roof and HVAC replacements, resurfacing of bikeways, and other significant repairs.

FY 2015 funding is provided through an annual operating transfer from the General Fund of \$200,000, the same as last year. Projects totaling **\$510,000** are proposed for funding in FY 2015. This includes \$410,000 for the Parks & Recreation Department for miscellaneous park repairs and resurfacing of bikeways, including athletic field lighting upgrades at Granny White Park to meet current standards. Additional funding is programmed for the Library (\$25,000), Safety Center East (\$25,000) and the Service Center (\$50,000) for unexpected major repairs that may come up during the year. These funds will only be expended if needed during the year.

### **POST EMPLOYMENT BENEFITS FUND**

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

For FY 2015, the transfer of budgeted funds in excess of the required annual trust contribution will include \$36,730 from the General Fund, \$3,935 from the Water & Sewer Fund and \$1,390 from the Emergency Communications District. In addition, the fund will receive a transfer of \$100,000 from the General Fund for the accumulation of sufficient reserves for accrued terminal leave payments for retirees.

## **SPECIAL REVENUE FUNDS**

### **STATE STREET AID FUND**

The FY 2015 proposed budget for the State Street Aid Fund is **\$1,040,000**, which is the same funding level as last fiscal year and several years prior to that. The State of Tennessee distributes a portion of the state gasoline tax collected per gallon to all cities based on population with the proceeds historically used by Brentwood for the annual street-resurfacing program. FY 2015 projected revenue from the state gas tax is \$950,000. The total investment for resurfacing in FY 2015 is \$2.1 Million, up \$100,000 from FY 2014. This includes \$1,040,000 from the State Street Aid Fund, \$760,000 from the General Fund (Public Works Department) and \$300,000 from the Capital Projects Fund from funds reserved during FY 2014. The increased level of funding is needed to maintain a City wide street resurfacing program on an average 20 year cycle. Resurfacing decisions are made after an annual field inspection and priority ranking of roads relative to condition, use and available funding.

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

### **PUBLIC WORKS PROJECT FUND**

This fund separates the collection of special road impact fees under the Public Works Project Fee ordinance. Fees are calculated based on the specific traffic demand from new land use and are collected prior to the issuance of a building permit. Funds collected must be spent on eligible road projects which are identified in the Capital Improvements Program. The FY 2014 budget included a **\$1,400,000** appropriation (via a transfer to the Capital Projects Fund) for the Franklin Road South project. No appropriation of funds is proposed in FY 2015, while projected revenues are \$500,000.

### **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 2015 budget at **\$20,000** provides for the purchase educational materials for the DARE program.

### **ADEQUATE FACILITIES TAX FUND**

The Adequate Facilities Tax in Williamson County requires payment of \$1.00 per square foot for finished living space (and potential finished space) in new residential dwelling units permitted in the County after July 1, 2007. Under this private act, 30% of the total collections must be distributed back to cities with a capital improvements program, divided on a per capita basis under the latest census counts. The act requires that the funds received by the City be used for capital improvements. An estimated \$450,000 in new revenue is projected for FY 2015. The FY 2014 budget included a **\$750,000**



appropriation (via a transfer to the Capital Projects Fund) for Phase I improvements at Smith Park. No appropriation of funds is proposed for FY 2015.

## **INTERNAL SERVICE FUNDS**

### **FUEL FUND**

This internal service fund was established with an initial investment in June 2009. All gasoline and diesel fuel is purchased through competitive bidding and stored in tanks located at City facilities. User departments then purchase gas or diesel fuel from this fund at a fixed rate per gallon that is established at the beginning of each fiscal year. The goal is to "level out" over multiple years the cost of gasoline and diesel fuel to user departments and avoid a significant budgetary impact that can occur unexpectedly during periods with rapid fluctuations in fuel cost. This is accomplished by accumulating extra funds during periods with lower gas and fuel cost so that the "internal" price to departments can remain stable during more volatile periods in the market. In FY 2014, the price charged to departments is \$3.50 per gallon for gasoline and \$4.00 for diesel fuel. With fuel prices having stabilized over the past 12 months, no adjustment in the amount charged to departments is proposed for FY 2015. Total fuel fund purchases are budgeted at **\$560,000** in FY 2015, up approximately 5.6% from FY 2014 reflecting both increased usage and a slight uptick in fuel prices experienced during spring 2014. If current market cost trends continue, a fund balance (reserve) of \$257,000 is projected on June 30, 2015.

### **INSURANCE FUND**

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

Transfers of the budgeted health and vision insurance coverage are received from the various operating funds with assigned personnel (General Fund, Water and Sewer Fund, and Emergency Communications Fund) as well as employee payroll deductions for dependent health and vision insurance coverage. Health insurance related expenditures within this division include payment of group medical claims, stop loss insurance premiums, health plan administration fees, CareHere clinic expenses, group vision insurance premiums, HRA claims and benefit plan consultant fees. Favorable HRA utilization and medical claims experience since the inception of the account has allowed the fund balance to grow. The fund balance at the end of FY 2013 was in excess of \$1.6 million and based on claims experience and trends, is expected to grow to \$1.7 million as of June 30, 2014.

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

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

In FY 2015, total expenditures in the combined Insurance Fund are estimated at **\$2,763,400** with projected revenue of \$3,031,125. The total expenditures for the health insurance division are projected at \$2,463,400 which is an 8.1% increase from FY 2014. Expenditures for the workers' compensation division of the Insurance Fund are estimated at \$300,000 with projected revenues of \$326,145.

### **DEBT SERVICE FUND**

The Debt Service Fund consolidates payment of interest and principal associated with the City's General Obligation debt. The City's budget policy is to strive to have a fund balance that exceeds one year's debt obligations. This policy objective will be achieved in FY 2015 with a projected fund balance as of June 30, 2014 of \$3,741,275 and new debt service payments of **\$3,441,955**. Total revenues for the fund in FY 2015 are projected at \$3,359,500 with the annual transfer requirement from the General Fund being \$3,350,000, the same amount as provided in FY 2014.

### **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 2015 proposed budget at **\$12,555,000** provides funding for a variety of projects in program areas such as transportation, parks and recreation, general facility/equipment and technology. They include multi-year projects that were initiated in FY 2014 or earlier but will be completed in FY 2015 and projects that will be designed and/or initiated in FY 2015 but completed in FY 2016 or later. There are 19 capital projects proposed for funding in FY 2015. Several of the largest projects include right-of-way acquisition for improvements to Franklin Road South between Concord Road and Moores Lane (\$4,500,000); construction improvements to Concord Road West from Jones Parkway to Arrowhead Drive (\$3,450,000); the initial phase of the regional 800 mhz radio system (\$2,000,000); the joint Brentwood/Metro Nashville traffic study and other miscellaneous traffic signal improvements (\$485,000); various software upgrades including records management and court software upgrades for the Police Department and an update of the City's website (\$325,000).

Major new funding sources include Federal transportation grant funding totaling \$4.1 million for the Concord Road (Jones Parkway to Arrowhead Drive) improvement project, the joint Metro Nashville/Brentwood traffic study, and the Franklin Road right-of-way acquisition; a FY 2014 year-end special appropriation transfer of \$1,545,000 from the General Fund for multiple projects; and a FY 2014 year-end transfer of \$750,000 from the unreserved General Fund balance for Franklin Road right of way acquisition; and a \$300,000 direct transfer from the General Fund to provide a reserve for street resurfacing in FY 2016. More information on the FY 2015 projects is provided in the detail budget for the Capital Projects Fund and the CIP document.

## **ENTERPRISE FUNDS**

### **WATER AND SEWER FUND**

The Water and Sewer Fund is an enterprise fund used to account for the operation of water and sewer services provided to customers within the legally designated service area (not the City limits) on a user charge basis. The City operates a water distribution and sewer collection system and is required under state law to operate this system on a financially self-sustaining basis. Water is purchased from the Harpeth Valley Utilities District and Metro Nashville while the collected sewer is sent to Metro Nashville for treatment. Water sales, sewer charges, and tap fees are expected to generate \$16,901,175 during FY 2015 while non-capitalized operating expenses, including interest payments on prior debt issues, are projected at **\$16,475,250**.

The most significant expenses in FY 2015 include the cost of purchasing water from Harpeth Valley and Metro Water Services (\$5.1 million), wastewater treatment services from Metro (\$3.1 million), mandatory expenses for depreciation over the estimated life of the asset (\$3.0 million), and interest payments associated with the issuance of 20 year bonds for sewer rehabilitation and water capacity improvements since 2008 (\$909,235). Over 73% of the total expenses for the Water and Sewer Fund are associated with these four items.

During FY 2015, the highest priority of the department will be the project management of approximately \$5 million dollars in water system capacity improvements scheduled to be completed by spring, 2015. Also, completion of the initial phase of the sewer rehabilitation program mandated by TDEC to identify & repair cracked/broken sections of sewer lines where storm water infiltration is entering the system. These projects will be funded from bond proceeds received from the 2010, 2012 and 2014 bond issues. In an effort to reduce water loss and improve customer service, the department continues implementation of the multi-year program to replace/upgrade the meter reading equipment. Specific information on these projects is available in the six-year Capital Improvements Program.

### **MUNICIPAL CENTER FUND**

This enterprise fund is used to consolidate expenses and rental income associated with the operation of the Brentwood Municipal Center. This approach allows for better management of expenses and rental income for a building with multiple tenants. Rental income is generated from the lease of surplus space to private tenants (\$85,540), a \$610,000 operating transfer from the General Fund for City department rent (down \$23,135 from FY 2014 due to increased private rent for the former Chamber of Commerce space), and \$31,800 in rent from the Emergency Communications District.

Total operating expenses for the Municipal Center Building are projected at **\$718,700** in FY 2015, approximately the same as FY 2014. Note that enterprise fund accounting requires the expensing of depreciation for future replacement of assets, which is projected at \$300,000 in FY 2015.

## **EMERGENCY COMMUNICATIONS DISTRICT**

In August 2002, Brentwood voters approved the creation of an Emergency Communications District (ECD) with the City Commission serving as the board of the District. Currently, the District is funded through a 911 telephone service fee of \$1.50 per month for each residential landline phone and \$3.00 per month for business land line phones up to a maximum of 100 lines per business. In addition, the District receives direct per capita support from the Tennessee Emergency Communications Board from fees paid by cell phone users and a \$418,700 operating transfer from the General Fund. Under state law, the fees collected in the district must be used for operational and capital expenses associated with public safety emergency communications services.

Beginning January 1, 2015, the service fee formula for funding 911 services in Tennessee will change to a uniform statewide fee for all communication devices capable of contacting the 911 system. This new fee of \$1.16 per month will be collected by the state and returned to local districts. The funding distribution model includes a minimum amount for each district based on the three year average of recurring revenue for the district in FY's 2010-2012 or the recurring revenue amount from FY 2012, whichever is greater. For Brentwood, the minimum distribution will be based on the FY 2012 amount of approximately \$864,000. This minimum distribution will provide some much needed stability given the continuing decrease in landline fees being experienced by most districts over the past several years.

The proposed budget for FY 2015 is **\$1,325,500**, up approximately \$55,000 from the FY 2014 budget primarily due to a one-time capital software purchase for a joint program with Williamson County and Franklin to provide more seamless transfer of EMS related calls. Because of this one-time cost, the ECD fund will show a slight deficit (\$23,130) for FY 2015, but this deficit amount can be easily absorbed within the fund's \$2.5 million fund balance.

## **ACKNOWLEDGEMENTS**

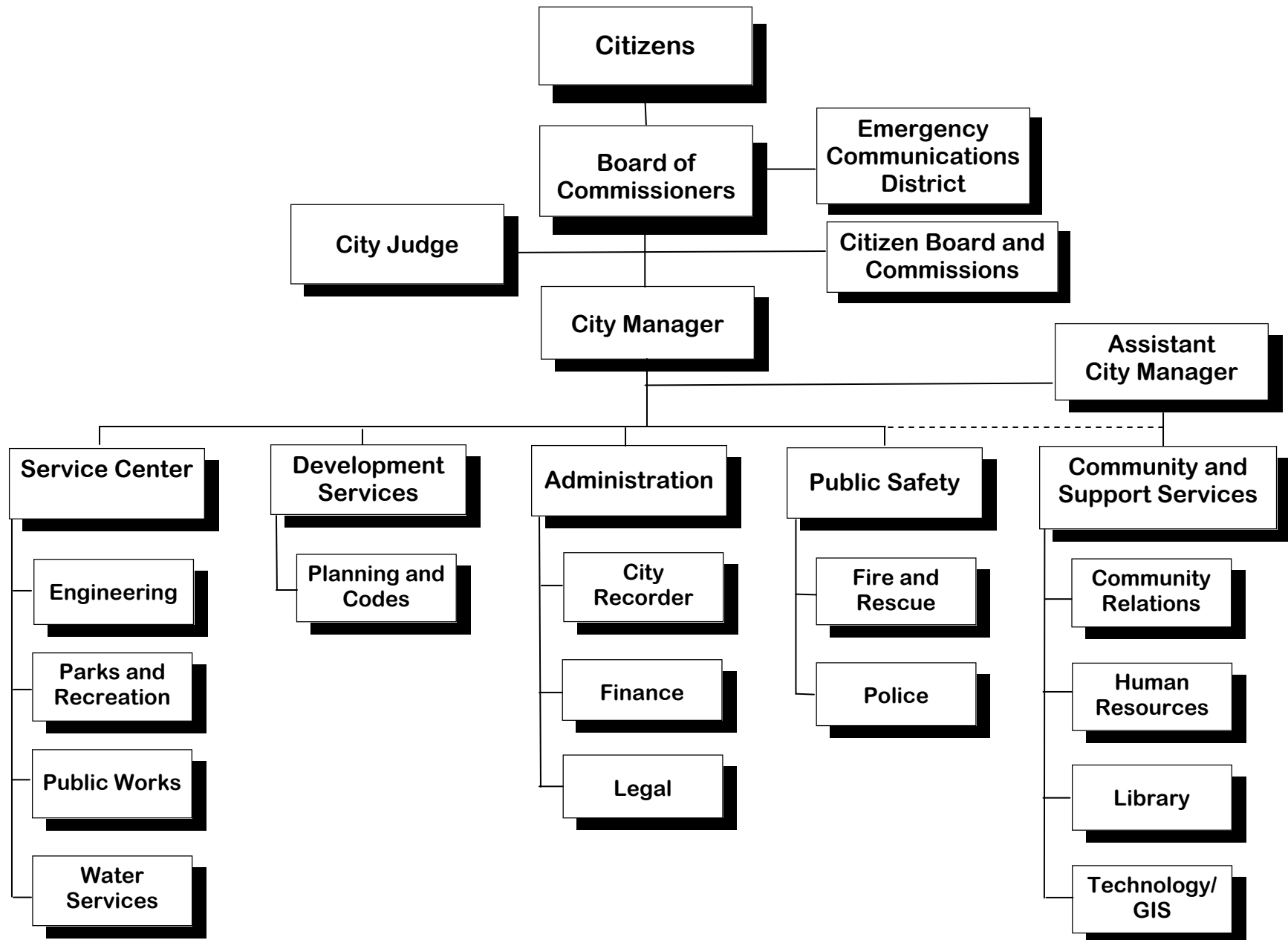
The preparation of the FY 2015 operating budget along with the six-year Capital Improvements Program and Non-Routine Work Plan represents a significant effort by the operating departments, the Finance Department and the City Manager's office. The goal is to prepare a comprehensive budget package that meets the criteria of the Government Finance Officers Association's (GFOA) Distinguished Budget Presentation Award program. The City received the award for the FY 2014 document for the 22nd year in a row. In order to receive the award, Brentwood must publish a budget document that meets minimum program criteria as a policy document, an operations guide, a financial plan, and as an effective communication medium to the public. Specifically, I want to recognize the efforts of Finance Director Carson Swinford, Assistant City Manager Jay Evans, City Treasurer Karen Harper and the department heads that contributed information and helped compile this document for your review and consideration.

  
**Kirk Bednar**



# **BUDGET OVERVIEW**

# City of Brentwood Organizational Chart



**ORDINANCE 2014-xx**

**AN APPROPRIATION ORDINANCE FOR THE CITY OF BRENTWOOD, TENNESSEE FOR THE  
FISCAL YEAR BEGINNING JULY 1, 2014 AND ENDING JUNE 30, 2015**

**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, 2014 and ending June 30, 2015, to wit:

**GENERAL FUND**

	<b><u>FY 2012-13 ACTUAL</u></b>	<b><u>FY 2013-14 BUDGET</u></b>	<b><u>FY 2014-15 BUDGET</u></b>
<b>Estimated Beginning Fund Balance</b>			\$ 26,795,621
<u>Revenues and Other Sources:</u>			
Taxes	\$ 27,967,737	\$ 26,800,000	\$ 27,572,000
Licenses and Permits	1,000,561	729,700	774,200
Fines and Fees	367,427	310,000	275,000
Charges for Services	344,521	335,600	448,600
Intergovernmental	6,695,340	4,210,050	4,240,050
Uses of Money and Property	522,333	344,000	344,000
Other	<u>177,803</u>	<u>130,500</u>	<u>145,500</u>
<b>Total Revenues and Sources</b>	\$ 37,075,722	\$ 32,859,850	\$ 33,799,350
<b>Total Funds Available</b>			\$ 60,594,971

Note: FY 2012-13 and 2013-14 columns are shown for informational purposes only.



**GENERAL FUND**

	<b>FY 2012-13 ACTUAL</b>	<b>FY 2013-14 BUDGET</b>	<b>FY 2014-15 BUDGET</b>
<u>Expenditures and Other Uses:</u>			
City Commission	\$ 165,719	\$ 172,730	\$ 191,000
City Court	26,768	37,600	37,600
City Manager's Office	502,159	395,735	395,770
Elections	44,409	-	45,000
Finance	726,389	856,185	863,340
City Recorder	111,329	122,745	122,185
Legal Services	307,087	258,935	254,545
Technology	980,833	1,121,560	1,122,915
Geographic Information Systems	283,292	312,155	293,750
Human Resources	374,437	391,555	395,095
Community Relations	245,734	345,990	342,320
Planning	358,055	394,985	422,205
Codes Enforcement	762,409	833,530	789,945
Insurance/Other Benefits	717,800	774,400	1,340,910
Police Department	5,983,722	6,460,310	6,513,940
Fire and Rescue Department	6,234,000	6,431,475	6,371,775
Safety Center East	74,232	64,150	61,650
Public Works	2,316,978	2,723,215	2,857,215
Storm Drainage	13,372	50,000	50,000
Street Lighting	450,210	455,000	485,000
Traffic Signalization	243,819	277,940	305,040
Service Center	238,098	256,820	264,110
Engineering Services	490,409	524,795	524,695
Public Health	81,182	85,000	85,000
Parks and Recreation	1,893,503	2,044,820	2,090,245
Public Library	2,134,669	2,236,045	2,264,030
Education	216,000	216,000	216,600
Economic Development	10,000	10,000	10,000
Historic Sites	54,627	100,100	192,965
Transfer to Capital Projects Fund	600,000	300,000	300,000
Transfer to Debt Service Fund	3,250,000	3,350,000	3,350,000
Transfer to Municipal Center Fund	623,135	623,135	610,000
Transfer to Facility Maintenance Fund	200,000	200,000	200,000
Contribution to Emergency Communication District	418,700	418,700	418,700
<b>Total Expenditures and Other Uses</b>	<b>\$ 31,133,076</b>	<b>\$ 32,845,610</b>	<b>\$ 33,787,545</b>
<b>Fund Balance/Surplus Transfers - Capital Projects, Equipment and Insurance Funds</b>	<b>\$ (2,685,000)</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Estimated Ending Fund Balance</b>			<b>\$ 26,807,426</b>

Note: FY 2012-13 and 2013-14 columns are shown for informational purposes only.

# EQUIPMENT REPLACEMENT FUND

	<b>FY 2012-13 ACTUAL</b>	<b>FY 2013-14 BUDGET</b>	<b>FY 2014-15 BUDGET</b>
<b>Estimated Beginning Fund Balance</b>			\$ 2,179,496
<u>Revenues and Other Sources:</u>			
Transfer from General Fund	\$ 1,190,500	\$ 1,208,500	\$ 1,263,000
Interest Earnings	14,008	3,000	5,000
Sale of Equipment and Insurance Reimbursment	<u>70,234</u>	<u>7,500</u>	<u>7,500</u>
<b>Total Revenues</b>	\$ 1,274,742	\$ 1,219,000	\$ 1,275,500
<b>Total Funds Available</b>			\$ 3,454,996
<u>Expenditures:</u>			
Computer Equipment and Software	\$ 354,205	\$ 245,000	\$ 405,000
Heavy Equipment and Vehicles	<u>672,435</u>	<u>315,000</u>	<u>1,100,000</u>
<b>Total Expenditures</b>	\$ 1,026,640	\$ 560,000	\$ 1,505,000
<b>Estimated Ending Fund Balance</b>			\$ 1,949,996

Note: FY 2012-13 and 2013-14 columns are shown for informational purposes only.

# **FACILITIES MAINTENANCE FUND**

	<b><u>FY 2012-13 ACTUAL</u></b>	<b><u>FY 2013-14 BUDGET</u></b>	<b><u>FY 2014-15 BUDGET</u></b>
<b>Estimated Beginning Fund Balance</b>			\$ 1,491,479
<u>Revenues and Other Sources:</u>			
Transfer from General Fund	\$ 200,000	\$ 200,000	\$ 200,000
Federal and State Sources	-	-	-
Interest Earnings and Other	7,632	3,000	3,000
<b>Total Revenues</b>	\$ 207,632	\$ 203,000	\$ 203,000
<b>Total Funds Available</b>			\$ 1,694,479
Expenditures:			
Service Center	\$ 15,022	\$ 30,000	\$ 50,000
Fire and Rescue	7,508	25,000	25,000
Parks and Recreation	79,770	155,000	410,000
Library	6,600	25,000	25,000
Flood Recovery	-	-	-
<b>Total Expenditures</b>	\$ 108,900	\$ 235,000	\$ 510,000
<b>Estimated Ending Fund Balance</b>			\$ 1,184,479

Note: FY 2012-13 and 2013-14 columns are shown for informational purposes only.

# STATE STREET AID FUND

	<b>FY 2012-13 ACTUAL</b>	<b>FY 2013-14 BUDGET</b>	<b>FY 2014-15 BUDGET</b>
<b>Estimated Beginning Fund Balance</b>			\$ 385,427
<u>Revenues:</u>			
State Fuel Taxes	\$ 953,860	\$ 950,000	\$ 950,000
Interest Earnings	<u>3,006</u>	<u>1,000</u>	<u>1,000</u>
<b>Total Revenues</b>	\$ 956,866	\$ 951,000	\$ 951,000
<b>Total Funds Available</b>			\$ 1,336,427
<u>Expenditures and Other Uses:</u>			
Street Repairs	<u>\$ 854,217</u>	<u>\$ 1,040,000</u>	<u>\$ 1,040,000</u>
<b>Total Expenditures and Other Uses</b>	\$ 854,217	\$ 1,040,000	\$ 1,040,000
<b>Estimated Ending Fund Balance</b>			\$ 296,427

Note: FY 2012-13 and 2013-14 columns are shown for informational purposes only.

**PUBLIC WORKS PROJECT FUND**

	<b><u>FY 2012-13 ACTUAL</u></b>	<b><u>FY 2013-14 BUDGET</u></b>	<b><u>FY 2014-15 BUDGET</u></b>
<b>Estimated Beginning Fund Balance</b>			\$ 1,101,481
<u>Revenues:</u>			
Edmondson Branch Fees	\$ -	\$ -	\$ -
Public Works Project Fees	1,419,103	500,000	500,000
Interest Earnings	<u>6,052</u>	<u>4,000</u>	<u>2,000</u>
<b>Total Revenues</b>	\$ 1,425,155	\$ 504,000	\$ 502,000
<b>Total Funds Available</b>			\$ 1,603,481
<u>Expenditures and Other Uses:</u>			
Transfer to Capital Projects Fund	<u>\$ 1,000,000</u>	<u>\$ 1,400,000</u>	<u>\$ -</u>
<b>Total Expenditures and Other Uses</b>	\$ 1,000,000	\$ 1,400,000	\$ -
<b>Estimated Ending Fund Balance</b>			\$ 1,603,481

Note: FY 2012-13 and 2013-14 columns are shown for informational purposes only.

**DRUG FUND**

	<b><u>FY 2012-13 ACTUAL</u></b>	<b><u>FY 2013-14 BUDGET</u></b>	<b><u>FY 2014-15 BUDGET</u></b>
<b>Estimated Beginning Fund Balance</b>			\$ 400,654
<u>Revenues:</u>			
Drug Related Fines/Other	\$ 172,931	\$ 20,000	\$ 20,000
Interest Earnings	<u>1,597</u>	<u>500</u>	<u>500</u>
<b>Total Revenues</b>	\$ 174,528	\$ 20,500	\$ 20,500
<b>Total Funds Available</b>			\$ 421,154
<u>Expenditures and Other Uses:</u>			
Drug Enforcement	\$ 11,880	\$ 20,000	\$ 20,000
Capital Outlay	<u>94,372</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures and Other Uses</b>	\$ 106,252	\$ 20,000	\$ 20,000
<b>Estimated Ending Fund Balance</b>			\$ 401,154

Note: FY 2012-13 and 2013-14 columns are shown for informational purposes only.

**ADEQUATE FACILITIES TAX FUND**

	<b><u>FY 2012-13 ACTUAL</u></b>	<b><u>FY 2013-14 BUDGET</u></b>	<b><u>FY 2014-15 BUDGET</u></b>
<b>Estimated Beginning Fund Balance</b>			\$ 1,109,293
<u>Revenues and Other Sources:</u>			
Adequate Facilities Tax	\$494,233	\$ 450,000	\$ 450,000
Interest Earnings	<u>4,936</u>	<u>3,000</u>	<u>2,000</u>
<b>Total Revenues</b>	\$ 499,169	\$ 453,000	\$ 452,000
<b>Total Funds Available</b>			\$ 1,561,293
<u>Expenditures and Other Uses:</u>			
Transfer to Capital Projects Fund	<u>\$ -</u>	<u>\$ 750,000</u>	<u>\$ -</u>
<b>Total Expenditures and Other Uses</b>	\$ -	\$ 750,000.00	\$ -
<b>Estimated Ending Fund Balance</b>			\$ 1,561,293

Note: FY 2012-13 and 2013-14 columns are shown for informational purposes only.

**POST EMPLOYMENT BENEFITS FUND**

	<b>FY 2012-13 ACTUAL</b>	<b>FY 2013-14 BUDGET</b>	<b>FY 2014-15 BUDGET</b>
<b>Estimated Beginning Fund Balance:</b>			\$ 892,780
<u>Revenues:</u>			
Transfer from General Fund	\$ 647,870	\$ 158,940	\$ 136,730
Transfer from Water & Sewer Fund	60,000	6,355	3,935
Transfer from Emergency Communication District	21,255	2,250	1,390
Transfer From RHS Trust	-	-	-
Interest Earnings	5,351	1,000	1,000
<b>Total Revenues</b>	\$ 734,476	\$ 168,545	\$ 143,055
<b>Total Funds Available</b>			\$ 1,035,835
<u>Expenditures and Other Uses:</u>			
Post Retirement Benefits and Expenses	\$ -	\$ -	\$ -
<b>Total Expenditures and Other Uses</b>	\$ -	\$ -	\$ -
<b>Estimated Ending Fund Balance</b>			\$ 1,035,835

Note: FY 2012-13 and 2013-14 columns are shown for informational purposes only.



# **FUEL FUND**

	<b>FY 2012-13 ACTUAL</b>	<b>FY 2013-14 BUDGET</b>	<b>FY 2014-15 BUDGET</b>
<b>Estimated Beginning Fund Balance:</b>			\$ 255,267
<u>Revenues and Other Sources:</u>			
Transfer from General Fund	\$ 315,157	\$ 467,000	\$ 489,200
Transfer from Water and Sewer Fund	40,968	66,000	73,000
Interest Earnings	769	400	400
<b>Total Revenues</b>	\$ 356,894	\$ 533,400	\$ 562,600
<b>Total Funds Available</b>			\$ 817,867
<u>Expenditures:</u>			
Gasoline and Diesel Fuel	\$ 436,494	\$ 530,000	\$ 560,000
<b>Total Expenditures</b>	\$ 436,494	\$ 530,000	\$ 560,000
<b>Estimated Ending Fund Balance</b>			\$ 257,867

Note: FY 2012-13 and 2013-14 columns are shown for informational purposes only.

# INSURANCE FUND

	<b>FY 2012-13 ACTUAL</b>	<b>FY 2013-14 BUDGET</b>	<b>FY 2014-15 BUDGET</b>
<b>Estimated Beginning Fund Balance:</b>			\$ 1,743,517
<u>Revenues and Other Sources:</u>			
Other Financing Sources - Health Insurance	\$ 2,173,621	\$ 2,456,200	\$ 2,700,980
Other Financing Sources - Workers Compensation	150,000	326,145	326,145
Interest Earnings	6,506	4,000	4,000
<b>Total Revenues</b>	\$ 2,330,127	\$ 2,786,345	\$ 3,031,125
<b>Total Funds Available</b>			\$ 4,774,642
<u>Expenditures:</u>			
Medical Claims	\$ 1,027,182	\$ 1,250,000	\$ 1,500,000
HRA Claims	359,816	415,000	400,000
Health/Life Insurance	370,787	475,000	420,000
Other Professional Services	34,280	105,000	110,000
Transitional Reinsurance Program Tax	-	17,000	33,400
Workers Compensation	-	300,000	300,000
<b>Total Expenditures</b>	\$ 1,792,065	\$ 2,562,000	\$ 2,763,400
<b>Estimated Ending Fund Balance</b>			\$ 2,011,242

Note: FY 2012-13 and 2013-14 columns are shown for informational purposes only.

**DEBT SERVICE FUND**

	<b><u>FY 2012-13 ACTUAL</u></b>	<b><u>FY 2013-14 BUDGET</u></b>	<b><u>FY 2014-15 BUDGET</u></b>
<b>Estimated Beginning Fund Balance</b>			\$ 3,741,274
<u>Revenues:</u>			
Transfer from General Fund	\$ 3,250,000	\$ 3,250,000	\$ 3,350,000
Bond Refunding Proceeds/Premium	-		
Interest Earnings	<u>24,745</u>	<u>9,500</u>	<u>9,500</u>
<b>Total Revenues and Other Sources</b>	\$ 3,274,745	\$ 3,259,500	\$ 3,359,500
<b>Total Funds Available</b>			\$ 7,100,774
<b>Debt Service Expenditures (Includes Refunding)</b>	<u>\$ 3,355,622</u>	<u>\$ 3,403,395</u>	<u>\$ 3,441,955</u>
<b>Estimated Ending Fund Balance</b>			\$ 3,658,819

Note: FY 2012-13 and 2013-14 columns are shown for informational purposes only.

# CAPITAL PROJECTS FUND

	<b>FY 2012-13 ACTUAL</b>	<b>FY 2013-14 BUDGET*</b>	<b>FY 2014-15 BUDGET*</b>
<u>Revenues And Other Sources:</u>			
Transfer from Public Works Projects Fund	\$ 1,000,000	\$ 1,400,000	\$ -
Federal, State and Private Sources	318,792	2,760,000	4,100,000
Transfer from General Fund	3,240,000	300,000	300,000
Transfer from Adequate Facilities Tax Fund	-	750,000	-
Bond Proceeds	-	4,900,000	-
Interest Earnings	47,161	20,000	25,000
Other Financing Sources	-	-	-
<b>Total Revenues and Other Sources</b>	<b>\$ 4,605,953</b>	<b>\$ 10,130,000</b>	<b>\$ 4,425,000</b>
Transportation	\$ 1,602,958	\$ 6,195,000	\$ 9,260,000
Parks and Recreation	1,523,193	5,630,000	425,000
General Facilities	28,040	330,000	190,000
Technology	489,093	500,000	2,630,000
Storm Drainage	45,549	70,000	50,000
Transfers	130,000	-	-
Other Financing Uses	-	85,000	-
<b>Total Project Appropriations and Other Uses</b>	<b>\$ 3,818,833</b>	<b>\$ 12,810,000</b>	<b>\$ 12,555,000</b>

\* 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 2012-13 and 2013-14 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, 2014 and ending June 30, 2015, to wit:

**EMERGENCY COMMUNICATIONS DISTRICT**

	<u><b>FY 2012-13 ACTUAL</b></u>	<u><b>FY 2013-14 BUDGET</b></u>	<u><b>FY 2014-15 BUDGET</b></u>
<b>Estimated Beginning Net Assets</b>			\$ 2,525,400
<u>Revenues:</u>			
911 Revenues	\$ 626,587	\$ 640,000	\$ 310,000
Contribution from City of Brentwood			
- General Fund	418,700	418,700	418,700
ECD/PSAP Equipment Reimbursement Program -			
TECB	339,224	-	-
TECB Operational Funding	231,930	221,400	570,670
Interest Earnings	6,960	3,000	3,000
<b>Total Revenues</b>	\$ 1,623,401	\$ 1,283,100	\$ 1,302,370
<b>Total Funds Available</b>			\$ 3,827,770
<u>Expenditures and Other Uses:</u>			
Personnel Services	\$ 829,399	\$ 846,810	\$ 870,840
Operating Services	198,709	248,995	284,660
Depreciation Expense	173,640	175,000	170,000
<b>Total Expenditures</b>	\$ 1,201,748	\$ 1,270,805	\$ 1,325,500
<b>Estimated Ending Net Assets</b>			\$ 2,502,270

Note: FY 2012-13 and 2013-14 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, 2014 and ending June 30, 2015 and are provided for informational purposes.

Operating Revenues	\$	16,901,175
Operating Expenses	\$	16,475,250

**SECTION 5.** That the following amounts in the Municipal Center Fund are projected operating revenues and expenses for the fiscal year beginning July 1, 2014 and ending June 30, 2015 and are provided for informational purposes.

Operating Revenues	\$	731,340
Operating Expenses	\$	718,700

**SECTION 6.** That the City maintains certain Funds Held in Trust (FHIT) accounts for the use of special program funding for which no expenditure appropriation is required. Expenditures from FHIT accounts are approved by authorized personnel as funds are available.

**SECTION 7.** That a detailed line item financial plan to support the budget as set forth herein shall be provided to the Board of Commissioners and to the various departments of the City, which financial plan shall be used as guidance and generally followed in incurring expenditures and obligations on behalf of the City.

**SECTION 8.** That this ordinance shall take effect from and after its final passage, or fifteen days after its first passage, whichever occurs later, the general welfare of the City of Brentwood, Williamson County, Tennessee, requiring it.

PASSED:	1st reading	_____	PLANNING COMMISSION	_____ n/a
	2nd reading	_____	NOTICE OF PASSAGE	
			Notice published in:	_____ n/a
PUBLIC HEARING			Date of publication:	_____
Notice published in:	<u>Williamson A.M.</u>			
Date of publication:	<u>5/18/2014</u>			
Date of hearing:	<u>5/27/14;6/09/14;6/24/14</u>		EFFECTIVE DATE	_____

MAYOR	Betsy S. Crossley	RECORDER	Deborah Hedgepath
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*Approved as to form:*

CITY ATTORNEY	Roger A. Horner
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**ORDINANCE 2014-XX**

**AN ORDINANCE OF THE CITY OF BRENTWOOD, TENNESSEE TO ESTABLISH  
THE TAX LEVY FOR THE FISCAL YEAR BEGINNING JULY 1, 2014 AND ENDING  
JUNE 30, 2015**

**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, 2014 and ending June 30, 2015, on each \$100.00 of assessed value of all property (real, personal, public utility, merchants ad valorem, and mixed) within the City of Brentwood, Tennessee, shall be the sum of Forty-Four cents (\$0.44), prorated and distributed in accordance with the Budget Ordinance for the same period, same being Ordinance 2014-XX

**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	_____	PLANNING COMMISSION	_____ n/a
	2nd reading	_____	NOTICE OF PASSAGE	
			Notice published in:	_____ n/a
			Date of publication:	_____
PUBLIC HEARING				
	Notice published in:	<u>Williamson A.M.</u>		
	Date of publication:	<u>5/18/2014</u>		
	Date of hearing:	<u>5/27/14;6/09/14;6/25/14</u>	EFFECTIVE DATE	_____

\_\_\_\_\_  
MAYOR Betsy S. Crossley

\_\_\_\_\_  
RECORDER Deborah Hedgepath

*Approved as to form:*

\_\_\_\_\_  
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. At a work session in January of each year, the City Commission will provide policy guidance to the City Manager and staff for preparation of the proposed budget for the next fiscal year. Commission guidance will define the appropriate service levels for municipal programs and overall personnel policies. At the formal presentation of the proposed budget, the City Manager will not be precluded from recommendation program expansions or modifications based on Commission guidance or staff initiatives.
3. The City Manager and others involved in the preparation of the operating budget will also use the priorities expressed in the Capital Improvements Plan as the framework for review and formulation of the proposed City budget. The City staff will also review programs and projects on at least an annual basis to ensure consistency with the Brentwood 2020 Plan as amended.
4. Each department of the City will continuously examine its methods for program delivery. Changes which would improve productivity, lower costs, improve services, enhance job knowledge and employee safety and further communication with the public will be implemented when practical.
5. The City will avoid procedures that balance the operating budget (anticipated revenues equaling or exceeding anticipated expenses) by shifting ongoing obligations to future years. In particular, the City will continue the scheduled level of maintenance and replacement to preserve its infrastructure and vehicle fleet.
6. In all actions to balance the budget, the City will attempt to avoid layoffs. If possible, any necessary personnel reductions will be effected through attrition.
7. The City will continue actions to ensure that all City staff members are sensitive to the special needs of the community and its residents.
8. The City will continue to encourage citizen involvement in City programs so as to enhance the delivery of services and further the ongoing planning, programming, and budgeting process.

## **OPERATING BUDGET POLICIES**

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

## FUND BALANCE POLICY

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

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

### **Classifications of Fund Balances**

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

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

## **FUND BALANCE POLICY**

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

### **Governmental Fund Type Definitions**

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

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

### **Reservations of Fund Balance**

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

## FUND BALANCE POLICY

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

### 2. Committed Fund Balance

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

## **FUND BALANCE POLICY**

### **3. Assigned Fund Balance**

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

### **4. Non-Spendable Fund Balance**

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

### **Prioritization of Fund Balance Use (Spending Policy)**

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

### **Minimum Level of Unassigned Fund Balance**

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

### **Annual Review and Determination of Fund Balance Reserve Amounts**

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

## 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 POLICY**

## **I. PURPOSE**

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

## **II. GENERAL POLICIES**

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

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

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



## **DEBT MANAGEMENT POLICY**

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

### **III. PROCEDURE FOR ISSUANCE OF DEBT**

#### **A. Authority**

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

#### **B. Method of Issuance**

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

#### **C. Transparency**

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

## **DEBT MANAGEMENT POLICY**

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

### **IV. DEBT TYPES**

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

#### **A. Security Structure**

##### **1) General Obligation Bonds**

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

##### **2) Revenue Bonds**

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

## DEBT MANAGEMENT POLICY

### 3) Capital Leases

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

#### B. Duration

##### A. Long-Term Debt

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

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

## V. REFINANCING OUTSTANDING DEBT

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

#### A. Debt Service Savings

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

## **DEBT MANAGEMENT POLICY**

### **B. Restructuring for economic purposes**

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

### **C. Term of Refunding Issues**

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

### **D. Escrow Structuring**

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

### **E. Arbitrage**

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

## **VI. PROFESSIONAL SERVICES**

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

### **A. Counsel**

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

## **DEBT MANAGEMENT POLICY**

### **B. Financial Advisor**

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

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

### **C. Underwriter**

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

## **VII. CONFLICTS**

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

## **DEBT MANAGEMENT POLICY**

### **VIII. COMPLIANCE**

#### **A. Continuing Annual Disclosure**

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

#### **B. Arbitrage Rebate**

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

#### **C. Records**

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

### **IX. DEBT POLICY REVIEW**

#### **A. General Guidance**

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

## **DEBT MANAGEMENT POLICY**

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

### **B. Designated Official**

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

# **CITY OF BRENTWOOD, TENNESSEE**

## **INVESTMENT POLICY**

### **1. SCOPE**

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

### **2. POLICY**

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

#### **A) Safety of Principal**

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

##### **1. Credit Risk**

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

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

##### **2. Interest Rate Risk**

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

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

##### **3. Concentration Risk**

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



## **CITY OF BRENTWOOD, TENNESSEE INVESTMENT POLICY**

### **4. Custodial Credit Risk**

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

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

### **B) Liquidity**

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

### **C) Yield**

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

## **3. STANDARDS OF CARE**

### **A) Prudence**

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

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

### **B) Ethics and Conflicts of Interest**

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

### **C) Delegation of Authority**

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

## **CITY OF BRENTWOOD, TENNESSEE INVESTMENT POLICY**

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

### **4. AUTHORIZED FINANCIAL INSTITUTIONS**

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

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

### **5. AUTHORIZED AND SUITABLE INVESTMENTS**

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

### **6. COLLATERALIZATION**

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

### **7. REPORTING**

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

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

### **8. DIVERSIFICATION**

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

The investments shall be diversified by:

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

**CITY OF BRENTWOOD, TENNESSEE  
INVESTMENT POLICY**

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

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

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

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

**9. CUSTODY**

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

**10. AMENDMENTS**

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

## **BUDGET FORMAT**

The FY 2015 Budget document for the City of Brentwood provides historical, present and future comparisons of revenues and expenditures; allocations of resources - both fiscal and personnel; and descriptions of the anticipated annual accomplishments of City programs.

### **BUDGET ORGANIZATION**

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

### **FINANCIAL STRUCTURE**

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

#### **Governmental Funds**

##### **General Fund**

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

##### **Special Revenue Funds**

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

##### **Internal Service Funds**

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

## **BUDGET FORMAT**

### **Debt Service Fund**

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

### **Capital Project Fund**

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

### **Enterprise Funds**

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

### **BASIS FOR BUDGETING**

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

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

## **BUDGET FORMAT**

### **BASIS OF ACCOUNTING**

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

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

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

## **BUDGET PROCEDURE**

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

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

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

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

## **BUDGET PROCEDURE**

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

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

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

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

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



## FISCAL YEAR 2015 - BUDGET CALENDAR

Date		Event	Responsibility
Start	Completion		
12/02/13	01/03/14	Preparation of initial six-year Capital Improvements Program requests (FY 2015- FY 2020)	Finance Director, Assistant City Mgr., and affected Department Heads
01/06/14	01/31/14	Submission of budgets, narratives and schedules to Finance Department	All Department Heads
	01/30/14	Initial work session to provide policy input and direction on FY 2015 proposed budget ( <b>Annex Room</b> )	City Commission, City Manager and all Department Heads
02/12/14	02/21/14	City Manager's department meetings on FY 2015 Budget	City Manager with Department Heads
03/17/14	04/04/14	Preparation and submission of draft departmental Non-routine Work Plans to the City Manager for FY 2015	All Department Heads
	03/03/14	Submission of Draft Capital Improvements Program Document to City Manager for final staff review	Finance Director Assistant City Mgr.
	03/24/14	Draft six-year Capital Improvements Program presented to City Commission	City Manager Finance Director Assistant City Mgr.
	04/03/14	Work session on proposed six-year Capital Improvements Program with City Commission ( <b>Annex Room</b> )	City Manager and affected Department Heads
	04/30/14	FY 2015 Proposed Operating Budget and FY 2015 Proposed Non-routine Work Plan to City Commission	City Manager and Finance Director
	05/08/14 - 05/09/14	FY 2015 Proposed Operating Budget Work Session – All Day 5/08 and (if necessary) 5/09 at the <b>Brentwood Public Library</b>	City Commission, City Manager and all Department Heads
05/09/14	05/16/14	Budget Work Session follow-up information prepared	Finance Director

## FISCAL YEAR 2015 - BUDGET CALENDAR

Date		Event	Responsibility
Start	Completion		
	05/18/14	Notice of public hearing on FY 2015 Budget proposals to the <u>Williamson A.M section of The Tennessean.</u>	City Recorder
	05/19/14	Proposed Ordinance to City Recorder, Public Library and posted on City Website for public inspection	Finance Director
	05/27/14	Regular Commission meeting for public hearing and first reading for the FY 2015 Appropriations and Tax Rate Ordinances	City Commission
	06/09/14	Regular Commission meeting with public hearing <u>only</u> for the FY 2015 Appropriations & Tax Ordinances	City Commission
	06/24/14	Regular Commission meeting for public hearing and second (final) reading and adoption of the FY 2015 Appropriations and Tax Rate Ordinances; and adoption by resolution: the six-year Capital Improvements Program (FY 2015–2020), FY 2015 Classification and Pay Plan, and the FY 2015 Non-routine Work Plan.	City Commission
	07/11/14	Final report on accomplishments of the FY 2014 Non-routine Work Plan due to the City Manager	All Department Heads



# **BUDGET SUMMARIES**

# GOVERNMENTAL AND ENTERPRISE FUNDS REVENUES AND INCOME SOURCES

## Revenues/Fund Sources

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

## GOVERNMENTAL AND ENTERPRISE FUNDS REVENUES AND INCOME SOURCES

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

# GOVERNMENTAL AND ENTERPRISE FUNDS EXPENDITURES AND USE OF FUNDS

## Expenditures/Uses of Funds

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

# GOVERNMENTAL AND ENTERPRISE FUNDS EXPENDITURES AND USE OF FUNDS

## Expenditures/Uses of Funds

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



## BUDGET SUMMARY ALL FUNDS

		<u>FY 2014</u>	<u>FY 2015</u>	<u>Change</u> <u>Dollars</u>	<u>Percentage</u>
<u>Expenditures and Other Uses:</u>					
General Fund	(a) \$	32,845,610	\$ 33,787,545	\$ 941,935	2.9%
Equipment Replacement Fund		560,000	1,505,000	945,000	168.8%
Facilities Maintenance Fund		235,000	510,000	275,000	117.0%
State Street Aid Fund		1,040,000	1,040,000	-	0.0%
Public Works Project Fund		1,400,000	-	(1,400,000)	-100.0%
Drug Fund		20,000	20,000	-	0.0%
Adequate Facilities Tax Fund		750,000	-	(750,000)	0.0%
Fuel Fund		530,000	560,000	30,000	5.7%
Insurance Fund		2,562,000	2,763,400	201,400	7.9%
Debt Service Fund		3,403,395	3,441,955	38,560	1.1%
Capital Projects Fund		12,810,000	12,555,000	(255,000)	-2.0%
Water and Sewer Fund		16,153,910	16,475,250	321,340	2.0%
Municipal Center Fund		719,100	718,700	(400)	-0.1%
Emergency Communications District		<u>1,270,805</u>	<u>1,325,500</u>	<u>54,695</u>	<u>4.3%</u>
Subtotal Expenditures - All Funds and ECD		74,299,820	74,702,350	402,530	0.5%
Less: Interfund and ECD transfers		<u>(11,498,145)</u>	<u>(9,556,760)</u>	<u>1,941,385</u>	<u>-16.9%</u>
TOTAL EXPENDITURES- ALL FUNDS (NET)	\$	<u>62,801,675</u>	<u>\$ 65,145,590</u>	<u>\$ 2,343,915</u>	<u>3.7%</u>

(a) Does not include the proposed FY 2014 special year-end transfer of \$5,215,000 (\$1,545,000 surplus and \$3,670,000 fund balance) from the General Fund to the Capital Projects Fund to help pay for certain FY 2014 and 2015 capital projects. See page iii of City Manager Transmittal letter for additional information.

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

	Beginning Fund Balance (Estimated) July 1, 2014	Budgeted Revenues FY 2014-2015	Budgeted Expenditures FY 2014-2015	Ending Fund Balance (Projected) June 30, 2015
General Fund (Unassigned)	\$ 26,795,621	\$ 33,799,350	\$ 33,787,545	\$ 26,807,426
Equipment Replacement Fund	2,179,496	1,275,500	1,505,000	1,949,996
Facilities Maintenance Fund	1,491,479	203,000	510,000	1,184,479
State Street Aid Fund	385,427	951,000	1,040,000	296,427
Public Works Project Fund	1,101,481	502,000	0	1,603,481
Drug Fund	400,654	20,500	20,000	401,154
Adequate Facilities Tax Fund	1,109,293	452,000	0	1,561,293
Post Employment Benefits Fund	892,780	143,055	-	1,035,835
Fuel Fund	255,267	562,600	560,000	257,867
Insurance Fund (Includes Workers Comp Div)	1,743,517	3,031,125	2,763,400	2,011,242
Debt Service Fund	3,741,274	3,359,500	3,441,955	3,658,819
Capital Projects Fund	11,443,000	4,425,000	12,555,000	3,313,000
Totals	\$ 51,539,289	\$ 48,724,630	\$ 56,182,900	\$ 44,081,019
Total (Excluding Capital Projects Fund)	\$ 40,096,289	\$ 44,299,630	\$ 43,627,900	\$ 40,768,019

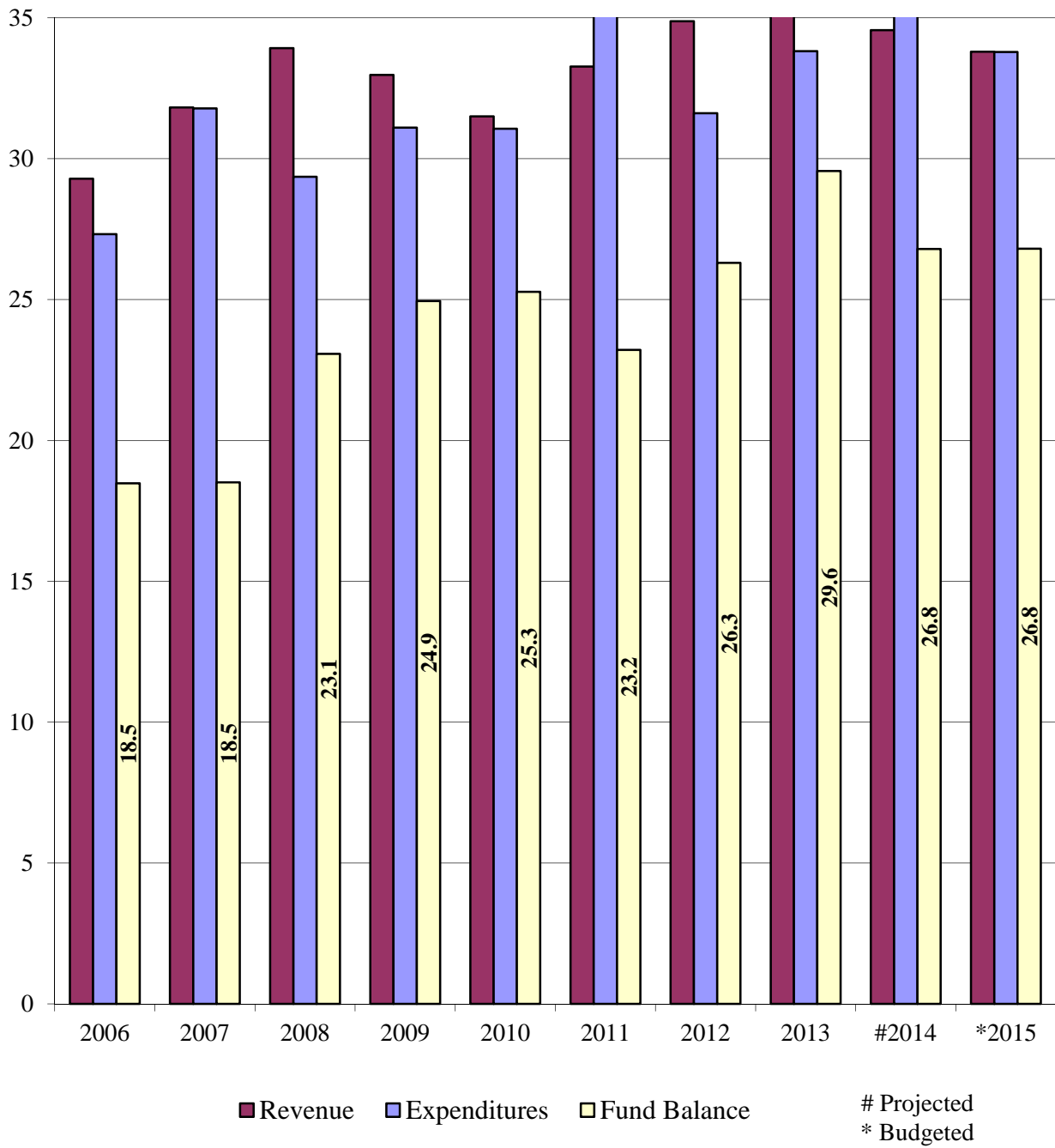
**General Fund Budget (Unassigned Balance)**

Year-To-Year Summary

	FY 2012-13 Actual	FY 2013-14 Projected	FY 2014-15 Budget
Revenues	\$ 37,075,722	\$ 34,561,500	\$ 33,799,350
Expenditures	31,133,076	32,111,800	33,787,545
Excess (Deficiency) of Revenues Over Expenditures	5,942,646	2,449,700	11,805
Fund Balance/Special Appropriation Transfers - to Capital Projects and Equipment Replacement Funds	(2,685,000)	(5,215,000)	
Beginning Fund Balance	26,303,275	29,560,921	26,795,621
Ending Fund Balance	\$ 29,560,921	\$ 26,795,621	\$ 26,807,426

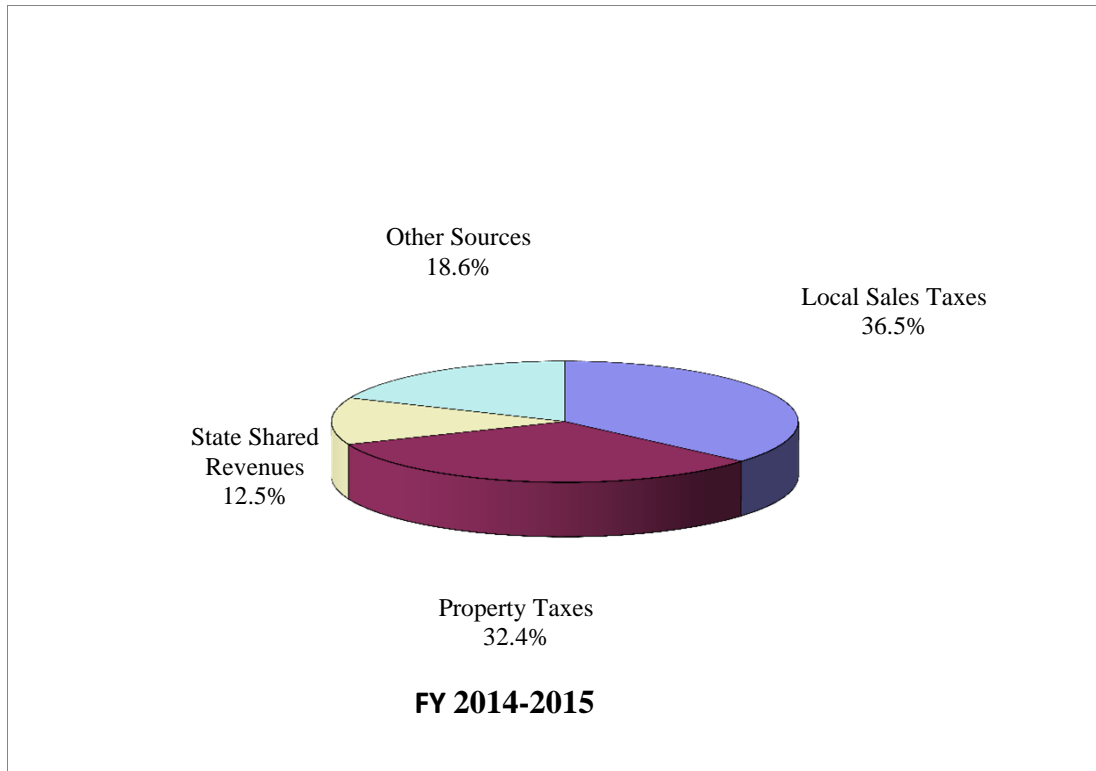
**GENERAL FUND  
(Unassigned)**

Millions



# GENERAL FUND

## Revenues by Source



### CITY OF BRENTWOOD BUDGET REVENUE RATIOS GENERAL FUND

	<u>2013-2014</u> <u>Amount</u>	<u>BUDGET</u> <u>%</u>	<u>2014-2015</u> <u>Amount</u>	<u>BUDGET</u> <u>%</u>
REVENUES:				
Local Sales Taxes	\$12,015,000	36.6%	\$12,300,000	36.5%
Property Taxes	10,810,000	32.9%	10,967,000	32.4%
State Shared Revenues	4,210,050	12.8%	4,240,050	12.5%
Other Sources	5,824,800	17.7%	6,292,300	18.6%
<b>TOTAL REVENUES</b>	<b>\$32,859,850</b>	<b>100.0%</b>	<b>\$33,799,350</b>	<b>100.0%</b>

## GENERAL FUND REVENUES

	<b>FY 2012-13 Actual</b>	<b>FY 2013-14 Budget</b>	<b>FY 2013-14 YTD</b>	<b>FY 2014-15 Budget</b>
Taxes				
Local Sales Tax	\$ 12,762,673	\$ 12,015,000	\$ 8,875,803	\$ 12,300,000
Real and Personal Property Tax	10,358,016	10,450,000	10,652,219	10,800,000
Public Utility Property Tax	380,374	360,000	330,159	167,000
Business Taxes	1,488,905	1,275,000	1,024,645	1,400,000
Hotel/Motel Taxes	1,164,599	1,060,000	792,444	1,200,000
Other Taxes	1,813,170	1,640,000	1,162,541	1,705,000
Total Taxes	<u>27,967,737</u>	<u>26,800,000</u>	<u>22,837,811</u>	<u>27,572,000</u>
Licenses and Permits				
Building Permits	776,184	600,000	553,972	625,000
Other	224,377	129,700	183,678	149,200
Total Licenses and Permits	<u>1,000,561</u>	<u>729,700</u>	<u>737,650</u>	<u>774,200</u>
Fines and Fees	367,427	310,000	217,014	275,000
Charges for Services	344,521	335,600	260,774	448,600
Intergovernmental				
State Sales Tax	2,561,661	2,500,000	1,755,708	2,550,000
State Income Tax	3,269,643	900,000	6,583	900,000
Other	864,036	810,050	529,162	790,050
Total Intergovernmental	<u>6,695,340</u>	<u>4,210,050</u>	<u>2,291,453</u>	<u>4,240,050</u>
Uses of Money and Property	522,333	344,000	351,361	344,000
Other	<u>177,803</u>	<u>130,500</u>	<u>119,879</u>	<u>145,500</u>
GRAND TOTAL	<u><u>\$ 37,075,722</u></u>	<u><u>\$ 32,859,850</u></u>	<u><u>\$ 26,815,942</u></u>	<u><u>\$ 33,799,350</u></u>

**GENERAL FUND REVENUES**  
**Changes From Previous Year**  
**FY 2015 Budgeted Amounts Greater Than \$100,000**

	<b>Budget FY 2014</b>	<b>Budget FY 2015</b>	<b>Change Dollar</b>	<b>Percentage</b>
1 Local Sales Tax	\$ 12,015,000	\$ 12,300,000	\$ 285,000	2.4%
2 Real/Personal Property Tax	10,450,000	10,800,000	350,000	3.3%
3 State Shared Sales Tax	2,500,000	2,550,000	50,000	2.0%
4 Business Taxes	1,275,000	1,400,000	125,000	9.8%
5 Hotel Taxes	1,060,000	1,200,000	140,000	13.2%
6 State Income (Hall) Tax	900,000	900,000	-	0.0%
7 Building Permits	600,000	625,000	25,000	4.2%
8 Wholesale Beer Tax	600,000	600,000	-	0.0%
9 Wholesale Liquor Tax	550,000	590,000	40,000	7.3%
10 CATV Franchise	425,000	450,000	25,000	5.9%
11 TVA PILOT	420,000	400,000	(20,000)	-4.8%
12 Municipal Court Fines	275,000	240,000	(35,000)	-12.7%
13 Public Utilities Property Tax	360,000	167,000	(193,000)	-53.6%
14 GIS Service Fee	138,000	138,000	-	0.0%
15 State Liquor By The Drink Tax	130,000	130,000	-	0.0%
16 Service Center Rent - W/S	125,000	125,000	-	0.0%
17 Park Reservation and Events	100,000	110,000	10,000	10.0%
Net Change	31,923,000	32,725,000	802,000	2.5%
18 Remaining Sources	936,850	1,074,350	137,500	14.7%
TOTAL CHANGE	<u>\$ 32,859,850</u>	<u>\$ 33,799,350</u>	<u>\$ 939,500</u>	<u>2.9%</u>

**TOTAL EXPENDITURES/TRANSFERS BY FUND AND DEPARTMENT**  
**FISCAL YEAR 2014 - 2015**

<u>Activity/Department</u>	<u>General Fund</u>	<u>Equipment Replacement Fund</u>	<u>Facilities Maintenance Fund</u>	<u>State Street Aid Fund</u>	<u>Public Works Project Fund</u>
City Commission	\$ 191,000				
City Court	37,600				
City Manager's Office	395,770				
Elections	45,000				
Finance	863,340				
City Recorder	122,185				
Legal Services	254,545				
Technology	1,122,915				
Geographic Information Systems	293,750				
Human Resources	395,095				
Community Relations	342,320				
Planning and Development	422,205				
Codes Enforcement	789,945				
Insurance/Other Benefits	1,340,910				
Police/Emergency Communications	6,513,940				
Drug Enforcement					
Fire and Rescue/Safety Center	6,433,425				
Public Works	2,857,215				
Storm Drainage	50,000				
Street Lighting	485,000				
Traffic Signalization	305,040				
Service Center	264,110				
Street Repairs				1,040,000	
Engineering Services	524,695				
Public Health	85,000				
Parks and Recreation	2,090,245				
Public Library	2,264,030				
Education	216,600				
Economic Development	10,000				
Crockett Historic Center	192,965				
Debt Service Fund Transfer	3,350,000				
Principal and Interest - Debt Service					
Heavy Equipment and Vehicles		1,100,000			
Computer Equipment and Software		405,000			
Facilities Maintenance Fund Transfer/Expenditures	200,000		510,000		
Adequate Facilities Tax Fund Transfer					
Capital Projects Fund Transfer	300,000				
Capital Outlay - Capital Projects Fund					
Municipal Center Fund Transfer/Expenditures	610,000				
Post Retirement Benefits Fund Transfer/Expenditures	-				
Fuel Expenditures					
Health Insurance and Worker's Compensation					
Emergency Communications District	418,700				
Water and Sewer Expenditures					
<b>TOTALS</b>	<b>\$ 33,787,545</b>	<b>\$ 1,505,000</b>	<b>\$ 510,000</b>	<b>\$ 1,040,000</b>	<b>\$ -</b>

**TOTAL EXPENDITURES/TRANSFERS BY FUND AND DEPARTMENT**  
**FISCAL YEAR 2014 - 2015**

<u>Activity/Department</u>	<u>Drug Fund</u>	<u>Adequate Facilities Tax Fund</u>	<u>Post Employment Benefits Fund</u>	<u>Fuel Fund</u>	<u>Insurance Fund</u>
City Commission					
City Court					
City Manager's Office					
Elections					
Finance					
City Recorder					
Legal Services					
Technology					
Geographic Information Systems					
Human Resources					
Community Relations					
Planning and Development					
Codes Enforcement					
Insurance/Other Benefits					
Police/Emergency Communications					
Drug Enforcement	20,000				
Fire and Rescue/Safety Center					
Public Works					
Storm Drainage					
Street Lighting					
Traffic Signalization					
Service Center					
Street Repairs					
Engineering Services					
Public Health					
Parks and Recreation					
Public Library					
Education					
Economic Development					
Crockett Historic Center					
Debt Service Fund Transfer					
Principal and Interest - Debt Service					
Heavy Equipment and Vehicles					
Computer Equipment and Software					
Facilities Maintenance Fund Transfer/Expenditures					
Adequate Facilities Tax Fund Transfer					
Capital Projects Fund Transfer					
Capital Outlay - Capital Projects Fund					
Municipal Center Fund Transfer/Expenditures					
Post Retirement Benefits Fund Transfer/Expenditures			-		
Fuel Expenditures				560,000	
Health Insurance and Worker's Compensation					\$ 2,763,400
Emergency Communications District					
Water and Sewer Expenditures					
<b>TOTALS</b>	<b>\$ 20,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 560,000</b>	<b>\$ 2,763,400</b>



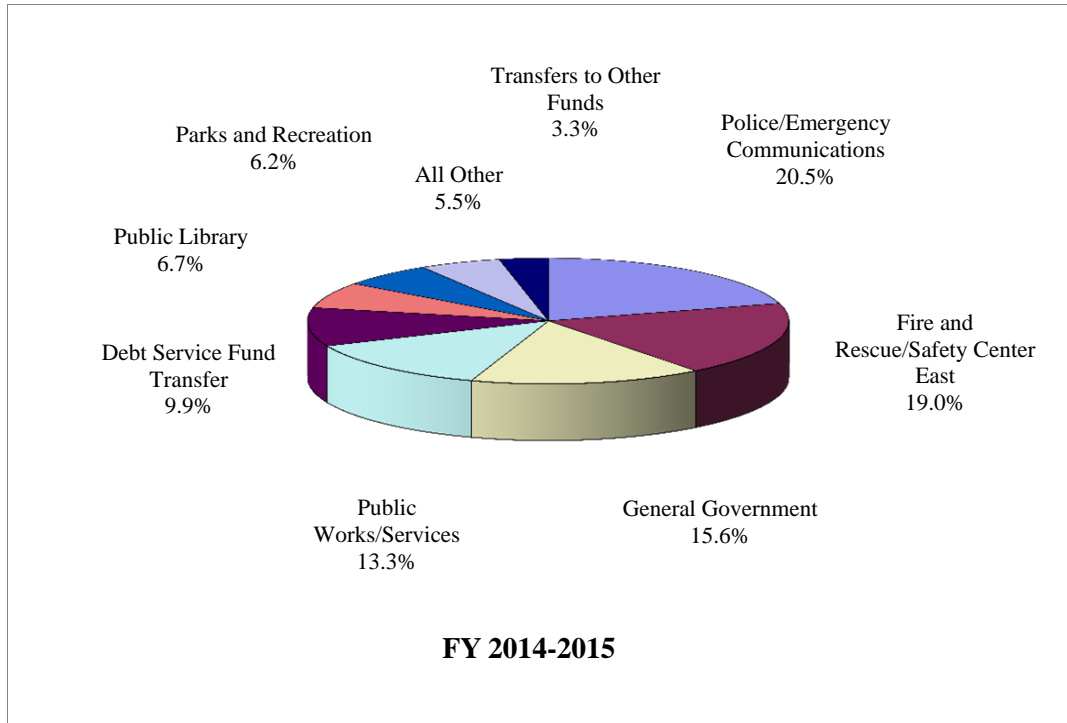
**TOTAL EXPENDITURES/TRANSFERS BY FUND AND DEPARTMENT  
FISCAL YEAR 2014 - 2015**

<u>Activity/Department</u>	<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>	<u>Enterprise Funds</u>	<u>Emergency Communication District</u>	<u>Totals</u>
City Commission					\$ 191,000
City Court					37,600
City Manager's Office					395,770
Elections					45,000
Finance					863,340
City Recorder					122,185
Legal Services					254,545
Technology					1,122,915
Geographic Information Systems					293,750
Human Resources					395,095
Community Relations					342,320
Planning and Development					422,205
Codes Enforcement					789,945
Insurance/Other Benefits					1,340,910
Police/Emergency Communications					6,513,940
Drug Enforcement					20,000
Fire and Rescue/Safety Center					6,433,425
Public Works					2,857,215
Storm Drainage					50,000
Street Lighting					485,000
Traffic Signalization					305,040
Service Center					264,110
Street Repairs					1,040,000
Engineering Services					524,695
Public Health					85,000
Parks and Recreation					2,090,245
Public Library					2,264,030
Education					216,600
Economic Development					10,000
Crockett Historic Center					192,965
Debt Service Fund Transfer					3,350,000
Principal and Interest - Debt Service	3,441,955				3,441,955
Heavy Equipment and Vehicles					1,100,000
Computer Equipment and Software					405,000
Facilities Maintenance Fund Transfer/Expenditures					710,000
Adequate Facilities Tax Fund Transfer					-
Capital Projects Fund Transfer					300,000
Capital Outlay - Capital Projects Fund		12,555,000			12,555,000
Municipal Center Fund Transfer/Expenditures			718,700		1,328,700
Post Retirement Benefits Fund Transfer/Expenditures					-
Fuel Expenditures					560,000
Health Insurance and Worker's Compensation					2,763,400
Emergency Communications District				1,325,500	1,744,200
Water and Sewer Expenditures			16,475,250		16,475,250
<b>TOTALS</b>	<b>\$ 3,441,955</b>	<b>\$ 12,555,000</b>	<b>\$ 17,193,950</b>	<b>\$ 1,325,500</b>	<b>\$ 74,702,350 *</b>

\* Note: Reflects Gross Expenditures for All Funds Prior to Interfund Transfers of \$9,556,760

# GENERAL FUND

## Expenditures by Department



### CITY OF BRENTWOOD GENERAL FUND BUDGET EXPENDITURE RATIOS BY DEPARTMENT

	2013-2014 Amount	BUDGET %	2014-2015 Amount	BUDGET %
Police/Emergency Communications	\$ 6,879,010	20.9%	\$ 6,932,640	20.5%
Fire and Rescue/Safety Center East	6,495,625	19.8%	6,433,425	19.0%
General Government	5,243,705	16.0%	5,275,670	15.6%
Public Works/Services	4,287,770	13.1%	4,486,060	13.3%
Debt Service Fund Transfer	3,350,000	10.2%	3,350,000	9.9%
Public Library	2,236,045	6.8%	2,264,030	6.7%
Parks and Recreation	2,044,820	6.2%	2,090,245	6.2%
All Other	1,185,500	3.6%	1,845,475	5.5%
Transfers to Other Funds	1,123,135	3.4%	1,110,000	3.3%
<b>TOTAL EXPENDITURES</b>	<b>\$ 32,845,610</b>	<b>100.0%</b>	<b>\$ 33,787,545</b>	<b>100.0%</b>

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

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

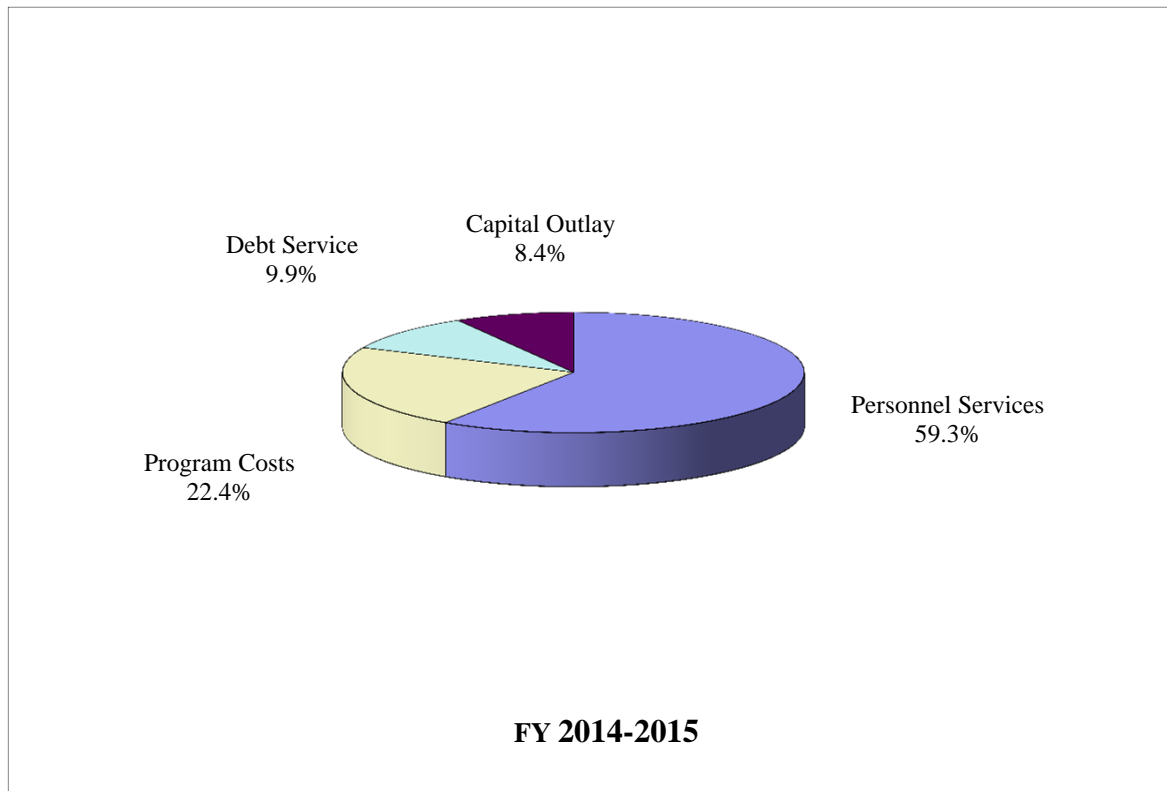
# GENERAL FUND

## Changes in Activity/Departmental Expenditures

<u>Activity/Department</u>	<u>Budget FY 2014</u>	<u>Budget FY 2015</u>	<u>Increase/ - Decrease</u>	<u>Percent Change</u>
City Commission	172,730	191,000	18,270	10.6%
City Court	37,600	37,600	-	0.0%
City Manager's Office	395,735	395,770	35	0.0%
Elections	-	45,000	45,000	100.0%
Finance	856,185	863,340	7,155	0.8%
City Recorder	122,745	122,185	(560)	-0.5%
Legal Services	258,935	254,545	(4,390)	-1.7%
Technology	1,121,560	1,122,915	1,355	0.1%
Geographic Information Systems	312,155	293,750	(18,405)	-5.9%
Human Resources	391,555	395,095	3,540	0.9%
Community Relations	345,990	342,320	(3,670)	-1.1%
Planning	394,985	422,205	27,220	6.9%
Codes Enforcement	833,530	789,945	(43,585)	-5.2%
Insurance/Other Benefits	774,400	1,340,910	566,510	73.2%
Police Department	6,460,310	6,513,940	53,630	0.8%
Fire and Rescue Department	6,431,475	6,371,775	(59,700)	-0.9%
Safety Center East	64,150	61,650	(2,500)	-3.9%
Public Works	2,723,215	2,857,215	134,000	4.9%
Storm Drainage	50,000	50,000	-	0.0%
Street Lighting	455,000	485,000	30,000	6.6%
Traffic Signalization	277,940	305,040	27,100	9.8%
Service Center	256,820	264,110	7,290	2.8%
Engineering Services	524,795	524,695	(100)	0.0%
Public Health	85,000	85,000	-	0.0%
Parks and Recreation	2,044,820	2,090,245	45,425	2.2%
Public Library	2,236,045	2,264,030	27,985	1.3%
Education	216,000	216,600	600	0.3%
Economic Development	10,000	10,000	-	0.0%
Historic Sites	100,100	192,965	92,865	92.8%
Transfer to Capital Projects Fund	300,000	300,000	-	0.0%
Transfer to Debt Service Fund	3,350,000	3,350,000	-	0.0%
Transfer to Municipal Center Fund	623,135	610,000	(13,135)	-2.1%
Transfer to Facility Maintenance Fund	200,000	200,000	-	0.0%
Transfer to Emergency Communication Dist.	418,700	418,700	-	0.0%
<b>Total Expenditures and Other Uses</b>	<u><u>\$ 32,845,610</u></u>	<u><u>\$ 33,787,545</u></u>	<u><u>\$ 941,935</u></u>	<u><u>2.9%</u></u>

# GENERAL FUND

## Expenditures by Category



CITY OF BRENTWOOD

GENERAL FUND

BUDGET EXPENDITURE RATIOS BY CATEGORY

	<u>2013-14</u> <u>Amount</u>	<u>BUDGET</u> <u>%</u>	<u>2014-15</u> <u>Amount</u>	<u>BUDGET</u> <u>%</u>
Personnel Services (Salaries and Benefits)	\$ 19,312,535	58.8%	\$ 20,040,780	59.3%
Program Costs	7,527,525	22.9%	7,573,265	22.4%
Debt Service	3,350,000	10.2%	3,350,000	9.9%
Capital Outlay	2,655,550	8.1%	2,823,500	8.4%
<b>TOTAL EXPENDITURES</b>	<b>\$ 32,845,610</b>	<b>100.0%</b>	<b>\$ 33,787,545</b>	<b>100.0%</b>

**GENERAL FUND**  
**Changes in Expenditures by Category**

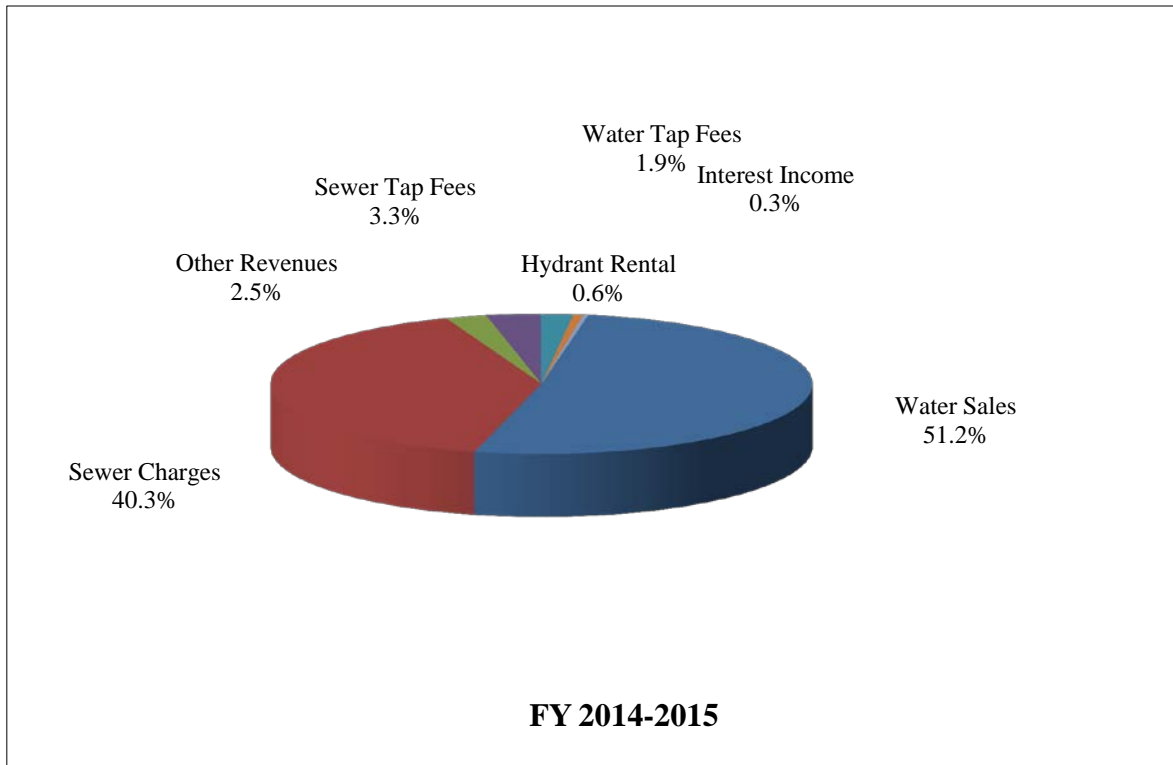
	<b>Budget FY 2014</b>	<b>Budget FY 2015</b>	<b><u>Change</u> Dollars</b>	<b><u>Percentage</u></b>
Personnel Services	\$ 19,312,535	\$ 20,040,780	\$ 728,245	3.8%
Program Costs	7,527,525	7,573,265	45,740	0.6%
Debt Service	3,350,000	3,350,000	-	0.0%
Capital Outlay	<u>2,655,550</u>	<u>2,823,500</u>	<u>167,950</u>	<u>6.3%</u>
TOTAL	<u><u>\$ 32,845,610</u></u>	<u><u>\$ 33,787,545</u></u>	<u><u>\$ 941,935</u></u>	<u><u>2.9%</u></u>

**GENERAL FUND  
FISCAL YEAR 2014-2015  
CAPITAL OUTLAY EXPENDITURES - BY ACTIVITY**

<b><u>Activity</u></b>	<b><u>Account #</u></b>	<b><u>Description</u></b>	<b><u>Cost</u></b>	<b><u>Total</u></b>
Finance	41500-89550	(1) Fixed Asset Software	20,000	20,000
Information/Tech	41640-88930	(1) Equip. Replacement Fund Contribution	400,000	
Information/Tech	41640-89550	Windows 2012 User Licenses	6,000	
Information/Tech	41640-89550	Windows 2012 Server Licenses	12,000	418,000
Police Department	42100-88930	(1) Equip. Replacement Fund Contribution	380,000	
Police Department	42100-89560	Miscellaneous Technology	7,500	387,500
Fire Department	42200-88930	(1) Equip. Replacement Fund Contribution	298,000	
Fire Department	42200-89520	(1) SUV	32,000	330,000
Public Works	43120-88930	(1) Equip. Replacement Fund Contribution	165,000	
Public Works	43120-89520	(1) 3/4 Ton 4 X 4 Single Cab Truck	27,500	
Public Works	43120-89530	(1) Chipper Machine	11,000	
Public Works	43120-89530	(1) 8' Snow Plow	5,500	
Public Works	43120-89530	(1) 12' Snow Plow	35,500	
Public Works	43120-82640	Street Resurfacing	760,000	1,004,500
Storm Drainage	43150-89440	Subdivision Improvements	50,000	50,000
Traffic Signalization	43165-88930	(1) Equip. Replacement Fund Contribution	11,000	
Traffic Signalization	43165-89530	Miscellaneous Equipment	26,000	37,000
Parks & Recreation	44400-88930	(1) Equip. Replacement Fund Contribution	9,000	
Parks & Recreation	44400-89520	(1) 3/4 Ton 4 X 4 Single Cab Truck	27,500	
Parks & Recreation	44400-89530	(1) Tractor	25,000	
Parks & Recreation	44400-89530	(1) Gator	15,000	76,500
Transfer to Capital Project	52000-88080	Miscellaneous Capital Projects	300,000	300,000
Transfer to Facility Maint	52000-88085	Miscellaneous Facility Maintenance	200,000	200,000
<b>TOTAL</b>			<b>\$ 2,823,500</b>	<b>\$ 2,823,500</b>

# WATER & SEWER FUND

## Operating Revenues



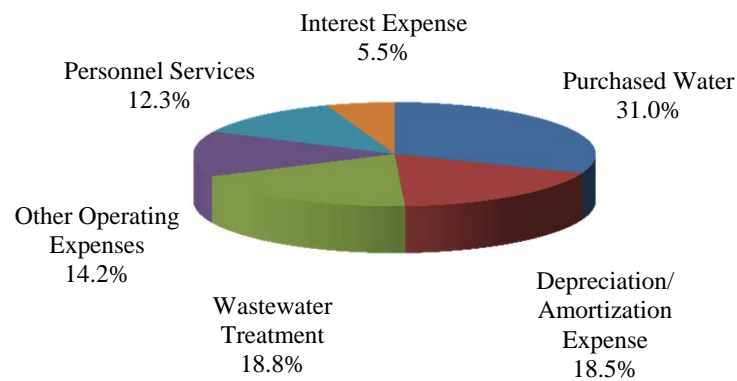
### CITY OF BRENTWOOD WATER AND SEWER FUND OPERATING REVENUE RATIOS

	2013-2014 Amount	BUDGET %	2014-2015 Amount	BUDGET %
Water Sales	\$ 8,050,500	49.1%	\$ 8,650,500	51.2%
Sewer Charges	6,515,750	39.7%	6,811,500	40.3%
Other Revenues	387,325	2.4%	414,175	2.5%
Sewer Tap Fees	800,000	4.9%	550,000	3.3%
Water Tap Fees	500,000	3.0%	325,000	1.9%
Hydrant Rental	100,000	0.6%	100,000	0.6%
Interest Income	50,000	0.3%	50,000	0.3%
<b>TOTAL OPERATING REVENUES</b>	<b>\$ 16,403,575</b>	<b>100.0%</b>	<b>\$ 16,901,175</b>	<b>100.0%</b>

# WATER & SEWER FUND

## Operating Expenses

(Excludes Capital Improvements)



**FY 2014-2015**

### CITY OF BRENTWOOD WATER AND SEWER FUND OPERATING EXPENSE RATIOS

	2013-2014 Amount	BUDGET %	2014-2015 Amount	BUDGET %
Purchased Water	\$ 5,450,000	33.7%	\$ 5,100,000	31.0%
Depreciation/Amortization Expense	3,025,000	18.7%	3,000,000	18.2%
Wastewater Treatment	2,750,000	17.0%	3,100,000	18.8%
Other Operating Expenses	2,049,750	12.7%	2,333,340	14.2%
Personnel Services	1,985,365	12.3%	2,032,675	12.3%
Interest Expense	893,795	5.5%	909,235	5.5%
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 16,153,910</b>	<b>100.0%</b>	<b>\$ 16,475,250</b>	<b>100.0%</b>





# **CAPITAL IMPROVEMENTS PROGRAM**

**RESOLUTION 2014-xx**

**A RESOLUTION TO ADOPT A CAPITAL IMPROVEMENTS PROGRAM FOR THE  
CITY OF BRENTWOOD FOR THE FISCAL YEARS 2015-2020**

**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 2015-2020, is hereby adopted as a guideline for Brentwood city government.

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

\_\_\_\_\_  
MAYOR Betsy S. Crossley

ADOPTED: \_\_\_\_\_

*Approved as to form:*

\_\_\_\_\_  
RECORDER Deborah Hedgepath

\_\_\_\_\_  
CITY ATTORNEY Roger A. Horner

**MAJOR CAPITAL IMPROVEMENT PROJECTS**  
**(i.e. Greater than \$500,000)**  
**Fiscal Year 2014 - 2015**

**General Facilities and Equipment**

Equipment/Vehicles	\$ 1,100,000
--------------------	--------------

**Technology**

Radio System	\$ 2,000,000
Software Systems	\$ 540,000

**Transportation**

Concord Road (east of Edmondson Pike)	\$ 6,275,000
Franklin Road (south section)	\$ 5,320,000
Concord Road (west of Arrowhead Drive)	\$ 3,450,000
Street Resurfacing	\$ 2,100,000

**Utilities**

Water System Capacity Improvements	\$ 3,950,000
Brentwood Sewer Rehabilitation	\$ 1,730,000
Meter Reading Program Upgrade	\$ 935,000

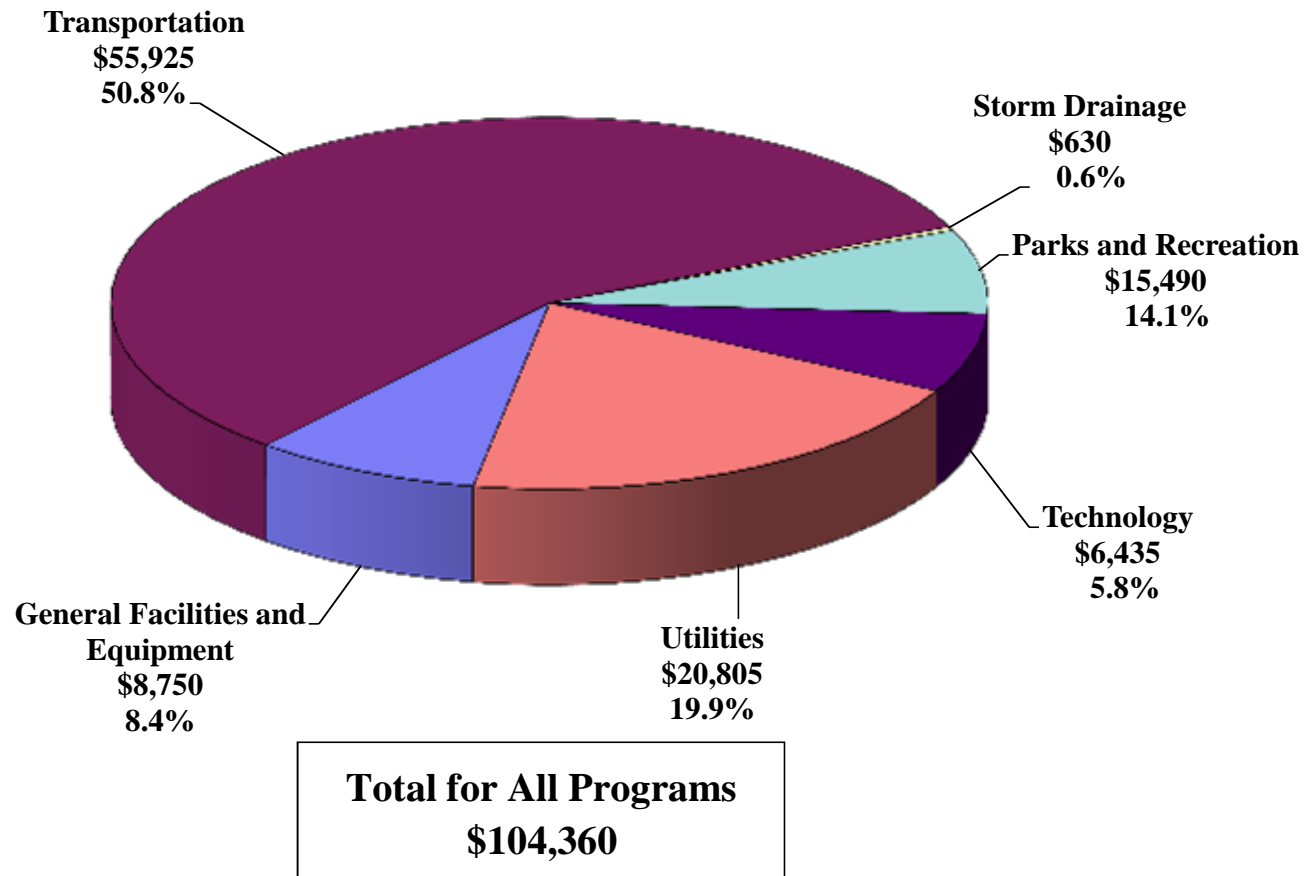
**CITY OF BRENTWOOD, TENNESSEE**  
**ANNUAL OPERATING IMPACT - CAPITAL IMPROVEMENTS PROGRAM**  
**FISCAL YEAR 2015 - 2020**  
**(000'S)**

<u>Programs</u>	<u>Projects</u>	<u>Personnel Services</u>	<u>Operating Expenditures</u>	<u>Debt Service</u>	<u>Total Operating Budget Impact</u>	<u>Program Totals</u>
<b>General Facilities</b>	Community Identity Features	-	5	-	5	
	Community Planning	-	-	-	-	
	Equipment/Vehicles	-	-	-	-	
	Library	-	(1)	-	(1)	
	Municipal Center	-	15	-	15	
	Safety Center East	-	-	-	-	
	Service Center	-	-	-	-	
	Town Center Improvements	-	-	-	-	
	<b>Total - General Facilities</b>					19
<b>Technology</b>	Computer Equipment	-	-	-	-	
	Emergency Communications Center	-	-	-	-	
	Fiber Optic Network	-	10	-	10	
	GIS	-	-	-	-	
	Radio System	-	75	-	75	
	Software Systems	-	17	-	17	
	Warning Sirens	-	1	-	1	
	<b>Total - Technology</b>					103
<b>Transportation</b>	Bikeway Improvements	-	25	-	25	
	Concord Road (west of Arrowhead Drive)	-	-	-	-	
	Concord Road (east of Edmondson Pike)	-	-	-	-	
	Franklin Road (south section)	-	-	-	-	
	Future Transportation Projects	-	-	320	320	
	Sidewalks	-	5	-	5	
	Split Log Road	-	-	130	130	
	Street Lighting	-	1	-	1	
	Street Resurfacing	-	-	-	-	
	Sunset Road	-	-	90	90	
	Town Center Area	-	-	-	-	
	Traffic Signal Upgrades	-	5	-	5	
	Wilson Pike	-	-	-	-	
	<b>Total - Transportation</b>					576
<b>Storm Drainage</b>	Bowman Lane Drainage	-	-	-	-	
	Brentwood Lane / Hood Drive	-	-	-	-	
	Regional Flood Study					

**CITY OF BRENTWOOD, TENNESSEE**  
**ANNUAL OPERATING IMPACT - CAPITAL IMPROVEMENTS PROGRAM**  
**FISCAL YEAR 2015 - 2020**  
**(000'S)**

<u>Programs</u>	<u>Projects</u>	<u>Personnel Services</u>	<u>Operating Expenditures</u>	<u>Debt Service</u>	<u>Total Operating Budget Impact</u>	<u>Program Totals</u>
	Subdivision Drainage	-	-	-	-	
	Wilson Pike Circle Drainage	-	-	-	-	
	<b>Total - Storm Drainage</b>					-
<b>Parks/Recreation</b>	Concord Park	-	-	-	-	
	Crockett Park		(2)			
	Deerwood Arboretum	-	-	-	-	
	Flagpole (Southwest) Park		20	97	117	
	Granny White Park	-	1	-	1	
	Marcella Vivrette Smith Park	90	115	910	1,115	
	Owl Creek Park	-	-	-	-	
	River Park	-	-	-	-	
	Tower Park	10	5	-	15	
	<b>Total - Parks/Recreation</b>					1,248
<b>Utilities</b>	Brentwood Sewer Rehabilitation	-	(1,050)	1,690	640	
	Meter Reading Program Upgrade	-	(50)	-	(50)	
	Miscellaneous Sewer Service Additions	-	5	-	5	
	Miscellaneous Sewer System Improvements	-	-	-	-	
	Miscellaneous Water System Improvements	-	-	-	-	
	Peach Court Utility Improvements	-	-	-	-	
	Sewer Lift Station Rehabilitation	-	(20)	-	(20)	
	Sewer System Model	-	10	-	10	
	Water Line Replacement Program	-	(10)	-	(10)	
	Water System Capacity Improvements	-	-	820	820	
	<b>Total - Utilities</b>					1,395
<b>TOTALS - ALL PROGRAMS</b>		<b>\$ 100</b>	<b>\$ (818)</b>	<b>\$ 4,057</b>	<b>\$ 3,341</b>	<b>\$ 3,341</b>

**City of Brentwood, Tennessee  
Capital Improvements Program  
Fiscal Years 2015-2020  
Program Expenditures  
(000's)**



**City of Brentwood, Tennessee**  
**Capital Improvements Program**  
**Fiscal Year 2015 - 2020**  
**Summary - All Projects**  
**(000's)**

		<b>Projected FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>Total 6 Years 2015 - 2020</b>
<b>General Facilities</b>	Community Identity Features	-	-	15	15	15	15	15	75
	Community Planning	150	130	-	-	-	-	-	130
	Equipment/Vehicles	435	1,100	630	685	830	1,540	750	5,535
	Library	25	75	25	25	25	25	25	200
	Municipal Center	170	170	170	170	170	170	170	1,020
	Safety Center East	25	25	25	25	25	25	25	150
	Service Center	40	50	50	50	50	50	50	300
	Town Center Improvements	-	40	1,300	-	-	-	-	1,340
	<b>Total - General Facilities</b>	<b>845</b>	<b>1,590</b>	<b>2,215</b>	<b>970</b>	<b>1,115</b>	<b>1,825</b>	<b>1,035</b>	<b>8,750</b>
<b>Technology</b>	Computer Equipment	350	190	685	165	275	435	180	1,930
	Emergency Communications Center	20	60	-	-	-	-	-	60
	Fiber Optic Network	20	245	170	-	85	-	-	500
	GIS	-	40	-	-	100	-	-	140
	Radio System	60	2,000	1,700	-	-	-	-	3,700
	Software Systems	45	540	20	5	95	105	10	775
	Warning Sirens	-	35	-	30	-	30	-	95
	<b>Total - Technology</b>	<b>495</b>	<b>3,110</b>	<b>2,575</b>	<b>200</b>	<b>555</b>	<b>570</b>	<b>190</b>	<b>7,200</b>
<b>Transportation</b>	Bikeway Improvements	50	35	175	175	175	175	175	910
	Concord Road (west of Arrowhead Drive)	105	3,450	1,000	-	-	-	-	4,450
	Concord Road (east of Edmondson Pike)	8,000	6,275	5,000	-	-	-	-	11,275
	Franklin Road (south section)	195	5,320	4,970	6,000	3,000	-	-	19,290
	Future Transportation Projects	-	-	-	-	4,900	-	-	4,900
	Sidewalks	15	200	50	50	50	50	50	450
	Split Log Road	25	-	-	-	-	-	-	-
	Street Lighting	-	-	20	20	20	20	20	100
	Street Resurfacing	2,000	2,100	2,100	2,100	2,100	2,010	2,010	12,420
	Sunset Road	-	50	250	3,000	-	-	-	3,300
	Town Center Area	-	-	300	300	300	300	300	1,500
	Traffic Signal Upgrades	35	485	85	210	-	210	-	990
	<b>Total - Transportation</b>	<b>10,425</b>	<b>17,915</b>	<b>13,950</b>	<b>11,855</b>	<b>10,545</b>	<b>2,765</b>	<b>2,555</b>	<b>59,585</b>



**City of Brentwood, Tennessee**  
**Capital Improvements Program**  
**Fiscal Year 2015 - 2020**  
**Summary - All Projects**  
**(000's)**

		<b>Projected FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>Total 6 Years 2015 - 2020</b>
<b>Storm Drainage</b>	Bowman Lane	25	-	-	-	-	-	-	-
	Brentwood Lane	-	50	-	-	-	-	-	50
	Regional Flood Study	50	-	-	-	-	-	-	-
	Subdivision Drainage	50	50	50	50	50	50	50	300
	Wilson Pike Circle Drainage	25	-	-	-	-	-	-	-
	<b>Total - Storm Drainage</b>	<b>150</b>	<b>100</b>	<b>50</b>	<b>50</b>	<b>50</b>	<b>50</b>	<b>50</b>	<b>350</b>
<b>Parks/Recreation</b>	Concord Park	-	110	-	5	-	-	-	115
	Crockett Park	30	55	135	65	35	30	30	350
	Deerwood Arboretum	-	-	5	15	-	-	-	20
	Flagpole (Southwest) Park	-	140	1,500	-	-	-	-	1,640
	Granny White Park	165	245	115	70	30	30	30	520
	Marcella Vivrette Smith Park	9,090	250	2,350	150	-	100	2,060	4,910
	Owl Creek Park	-	-	25	25	25	-	-	75
	River Park	-	-	-	-	25	5	5	35
	Tower Park	-	-	5	-	-	-	-	5
	<b>Total - Parks/Recreation</b>	<b>9,285</b>	<b>800</b>	<b>4,135</b>	<b>330</b>	<b>115</b>	<b>165</b>	<b>2,125</b>	<b>7,670</b>
<b>Utilities</b>	Brentwood Sewer Rehabilitation	1,880	1,730	4,250	-	-	-	-	5,980
	Meter Reading Program Upgrade	130	935	860	90	-	-	-	1,885
	Miscellaneous Sewer Service Additions	-	50	380	40	40	40	40	590
	Miscellaneous Sewer System Improvements	-	110	110	110	110	110	110	660
	Miscellaneous Water System Improvements	35	110	110	110	110	110	110	660
	Sewer Lift Station Rehabilitation	245	-	-	-	-	-	-	-
	Sewer System Model	75	90	-	-	-	-	-	90
	Water Line Replacement Program	315	470	415	220	220	220	220	1,765
	Water System Capacity Improvements	1,860	3,950	3,115	860	1,250	-	-	9,175
	<b>Total - Utilities</b>	<b>4,540</b>	<b>7,445</b>	<b>9,240</b>	<b>1,430</b>	<b>1,730</b>	<b>480</b>	<b>480</b>	<b>20,805</b>
<b>TOTALS</b>		<b>25,740</b>	<b>30,960</b>	<b>32,165</b>	<b>14,835</b>	<b>14,110</b>	<b>5,855</b>	<b>6,435</b>	<b>104,360</b>

**City of Brentwood, Tennessee**  
**Capital Improvements Program**  
**Fiscal Year 2015 - 2020**  
**Program Expenditures - Summary**  
**(000's)**

<b><u>Program</u></b>	<b><u>Projected FY 2014</u></b>	<b><u>FY 2015</u></b>	<b><u>FY 2016</u></b>	<b><u>FY 2017</u></b>	<b><u>FY 2018</u></b>	<b><u>FY 2019</u></b>	<b><u>FY 2020</u></b>	<b><u>Total 6 Years 2015-2020</u></b>
General Facilities and Equipment	845	1,590	2,215	970	1,115	1,825	1,035	8,750
Technology	495	3,110	2,575	200	555	570	190	7,200
Transportation	10,425	17,915	13,950	11,855	10,545	2,765	2,555	59,585
Storm Drainage	150	100	50	50	50	50	50	350
Parks and Recreation	9,285	800	4,135	330	115	165	2,125	7,670
Utilities	4,540	7,445	9,240	1,430	1,730	480	480	20,805
<b>Grand Total</b>	<b>25,740</b>	<b>30,960</b>	<b>32,165</b>	<b>14,835</b>	<b>14,110</b>	<b>5,855</b>	<b>6,435</b>	<b>104,360</b>

**City of Brentwood, Tennessee**  
**Capital Improvements Program**  
**Fiscal Year 2015 - 2020**  
**Sources of Funds - Summary**  
**(000's)**

<b><u>Source</u></b>	<b><u>Projected FY 2014</u></b>	<b><u>FY 2015</u></b>	<b><u>FY 2016</u></b>	<b><u>FY 2017</u></b>	<b><u>FY 2018</u></b>	<b><u>FY 2019</u></b>	<b><u>FY 2020</u></b>	<b><u>Total 6 Years 2015-20</u></b>
Capital Projects Fund	7,460	7,620	1,800	300	300	300	300	10,620
Emergency Communications District Fund	20	60	-	-	-	-	-	60
Equipment Replacement Division	685	1,505	1,335	855	1,200	2,080	940	7,915
Facilities Maintenance Division	175	510	410	330	265	215	215	1,945
General Fund	760	875	2,150	1,660	1,420	1,610	1,330	9,045
General Fund (Unreserved Balance)	2,920	750	1,700	-	-	-	-	2,450
General Obligation Bond Proceeds	50	50	3,550	1,450	4,950	50	2,050	12,100
Municipal Center Fund	170	170	170	170	170	170	170	1,020
Private Sources	-	-	70	5	5	5	5	90
Public Works Project Fee Fund	-	-	-	1,600	-	-	-	1,600
Inter-Governmental Sources	7,880	10,240	10,455	6,000	3,000	-	-	29,695
State Street Aid Fund	1,040	1,040	1,040	1,040	1,040	950	950	6,060
Water and Sewer Fund	840	2,460	2,120	565	510	475	475	6,605
Water & Sewer Bond/Note Proceeds	3,740	5,680	7,365	860	1,250	-	-	15,155
<b>Grand Total</b>	<b>25,740</b>	<b>30,960</b>	<b>32,165</b>	<b>14,835</b>	<b>14,110</b>	<b>5,855</b>	<b>6,435</b>	<b>104,360</b>

**City of Brentwood, Tennessee**  
**Capital Improvements Program**  
**Fiscal Year 2015-2020**  
**General Facilities and Equipment Program - Summary**  
**(000's)**

<b><u>Projects</u></b>	<b><u>Projected FY 2014</u></b>	<b><u>FY 2015</u></b>	<b><u>FY 2016</u></b>	<b><u>FY 2017</u></b>	<b><u>FY 2018</u></b>	<b><u>FY 2019</u></b>	<b><u>FY 2020</u></b>	<b><u>Total 6 Years 2015-20</u></b>
Community Identity Features	-	-	15	15	15	15	15	75
Community Planning	150	130	-	-	-	-	-	130
Equipment/Vehicles	435	1,100	630	685	830	1,540	750	5,535
Library	25	75	25	25	25	25	25	200
Municipal Center	170	170	170	170	170	170	170	1,020
Safety Center East	25	25	25	25	25	25	25	150
Service Center	40	50	50	50	50	50	50	300
Town Center Improvements	-	40	1,300	-	-	-	-	1,340
<b>Grand Total</b>	<b>845</b>	<b>1,590</b>	<b>2,215</b>	<b>970</b>	<b>1,115</b>	<b>1,825</b>	<b>1,035</b>	<b>8,750</b>

**Source of Funds**

Capital Projects Fund	280	190	1,300	-	-	-	-	1,490
General Fund	-	30	15	15	15	15	15	105
General Fund (Unreserved Balance)	-	-	-	-	-	-	-	-
G O Bond Proceeds	-	-	-	-	-	-	-	-
Equipment Replacement Division	315	1,100	630	685	830	1,540	750	5,535
Facilities Maintenance Division	80	100	100	100	100	100	100	600
Inter-Governmental Sources	-	-	-	-	-	-	-	-
Municipal Center Fund	170	170	170	170	170	170	170	1,020
Private Sources	-	-	-	-	-	-	-	-
Water and Sewer Fund	-	-	-	-	-	-	-	-
<b>Grand Total</b>	<b>845</b>	<b>1,590</b>	<b>2,215</b>	<b>970</b>	<b>1,115</b>	<b>1,825</b>	<b>1,035</b>	<b>8,750</b>

**City of Brentwood, Tennessee**  
**Capital Improvements Program**  
**Fiscal Year 2015 - 2020**  
**Technology Program - Summary**  
**(000's)**

<b><u>Projects</u></b>	<b><u>Projected FY 2014</u></b>	<b><u>FY 2015</u></b>	<b><u>FY 2016</u></b>	<b><u>FY 2017</u></b>	<b><u>FY 2018</u></b>	<b><u>FY 2019</u></b>	<b><u>FY 2020</u></b>	<b><u>Total 6 Years 2015-20</u></b>
Computer Equipment	350	190	685	165	275	435	180	1,930
Emergency Communications Center	20	60	-	-	-	-	-	60
Fiber Optic Network	20	245	170	-	85	-	-	500
GIS	-	40	-	-	100	-	-	140
Radio System	60	2,000	1,700	-	-	-	-	3,700
Software Systems	45	540	20	5	95	105	10	775
Warning Sirens	-	35	-	30	-	30	-	95
<b>Grand Total</b>	<b>495</b>	<b>3,110</b>	<b>2,575</b>	<b>200</b>	<b>555</b>	<b>570</b>	<b>190</b>	<b>7,200</b>

**Source of Funds**

Capital Projects Fund	105	2,595	-	-	-	-	-	2,595
General Fund	-	35	170	30	150	30	-	415
General Fund (Unreserved Balance)	-	-	1,700	-	-	-	-	1,700
G O Bond Proceeds	-	-	-	-	-	-	-	-
Equipment Replacement Division	370	405	705	170	370	540	190	2,380
Facilities Maintenance Division	-	-	-	-	-	-	-	-
Inter-Governmental Sources	-	-	-	-	-	-	-	-
Municipal Center Fund	-	-	-	-	-	-	-	-
Water and Sewer Fund	-	15	-	-	35	-	-	50
ECD Fund	20	60	-	-	-	-	-	60
<b>Grand Total</b>	<b>495</b>	<b>3,110</b>	<b>2,575</b>	<b>200</b>	<b>555</b>	<b>570</b>	<b>190</b>	<b>7,200</b>

**City of Brentwood, Tennessee**  
**Capital Improvements Program**  
**Fiscal Year 2015 - 2020**  
**Transportation - Summary**  
**(000's)**

<b><u>Projects</u></b>	<b><u>Projected FY 2014</u></b>	<b><u>FY 2015</u></b>	<b><u>FY 2016</u></b>	<b><u>FY 2017</u></b>	<b><u>FY 2018</u></b>	<b><u>FY 2019</u></b>	<b><u>FY 2020</u></b>	<b><u>Total 6 Years 2015-20</u></b>
Bikeway Improvements	50	35	175	175	175	175	175	910
Concord Road (west of Arrowhead Drive)	105	3,450	1,000	-	-	-	-	4,450
Concord Road (east of Edmondson Pike)	8,000	6,275	5,000	-	-	-	-	11,275
Franklin Road (south section)	195	5,320	4,970	6,000	3,000	-	-	19,290
Future Transportation Projects	-	-	-	-	4,900	-	-	4,900
Sidewalks	15	200	50	50	50	50	50	450
Split Log Road	25	-	-	-	-	-	-	-
Street Lighting	-	-	20	20	20	20	20	100
Street Resurfacing	2,000	2,100	2,100	2,100	2,100	2,010	2,010	12,420
Sunset Road	-	50	250	3,000	-	-	-	3,300
Town Center Area	-	-	300	300	300	300	300	1,500
Traffic Signal Upgrades	35	485	85	210	-	210	-	990
<b>Grand Total</b>	<b>10,425</b>	<b>17,915</b>	<b>13,950</b>	<b>11,855</b>	<b>10,545</b>	<b>2,765</b>	<b>2,555</b>	<b>59,585</b>

**Source of Funds**

Capital Projects Fund	755	4,410	500	300	300	300	300	6,110
General Fund	660	760	1,590	1,465	1,255	1,465	1,255	7,790
General Fund (Unreserved Balance)	-	750	-	-	-	-	-	750
G O Bond Proceeds	-	-	-	1,400	4,900	-	-	6,300
Facilities Maintenance Division	50	35	50	50	50	50	50	285
Private Sources	-	-	-	-	-	-	-	-
Public Works Project Fund	-	-	-	1,600	-	-	-	1,600
Inter-Governmental Sources	7,880	10,240	10,455	6,000	3,000	-	-	29,695
State Street Aid Fund	1,040	1,040	1,040	1,040	1,040	950	950	6,060
Water and Sewer Fund	40	680	315	-	-	-	-	995
<b>Grand Total</b>	<b>10,425</b>	<b>17,915</b>	<b>13,950</b>	<b>11,855</b>	<b>10,545</b>	<b>2,765</b>	<b>2,555</b>	<b>59,585</b>

**City of Brentwood, Tennessee**  
**Capital Improvements Program**  
**Fiscal Year 2015 - 2020**  
**Storm Drainage Program - Summary**  
**(000's)**

<b><u>Projects</u></b>	<b><u>Projected FY 2014</u></b>	<b><u>FY 2015</u></b>	<b><u>FY 2016</u></b>	<b><u>FY 2017</u></b>	<b><u>FY 2018</u></b>	<b><u>FY 2019</u></b>	<b><u>FY 2020</u></b>	<b><u>Total 6 Years 2015-2020</u></b>
Bowman Lane	25	-	-	-	-	-	-	-
Brentwood Lane	-	50	-	-	-	-	-	50
Regional Flood Study	50	-	-	-	-	-	-	-
Subdivision Drainage	50	50	50	50	50	50	50	300
Wilson Pike Circle Drainage	25	-	-	-	-	-	-	-
<b>Grand Total</b>	<b>150</b>	<b>100</b>	<b>50</b>	<b>50</b>	<b>50</b>	<b>50</b>	<b>50</b>	<b>350</b>

**Source of Funds**

Capital Projects Fund	100	50	-	-	-	-	-	50
General Fund	50	50	50	50	50	50	50	300
G O Bond Proceeds	-	-	-	-	-	-	-	-
<b>Grand Total</b>	<b>150</b>	<b>100</b>	<b>50</b>	<b>50</b>	<b>50</b>	<b>50</b>	<b>50</b>	<b>350</b>

**City of Brentwood, Tennessee**  
**Capital Improvements Program**  
**Fiscal Year 2015 - 2020**  
**Parks and Recreation Program - Summary**  
**(000's)**

<b><u>Projects</u></b>	<b><u>Projected 2014</u></b>	<b><u>FY 2015</u></b>	<b><u>FY 2016</u></b>	<b><u>FY 2017</u></b>	<b><u>FY 2018</u></b>	<b><u>FY 2019</u></b>	<b><u>FY 2020</u></b>	<b><u>Total 6 Years 2015-20</u></b>
Concord Park	-	110	-	5	-	-	-	115
Crockett Park	30	55	135	65	35	30	30	350
Deerwood Arboretum	-	-	5	15	-	-	-	20
Flagpole (Southwest) Park	-	140	1,500	-	-	-	-	1,640
Granny White Park	165	245	115	70	30	30	30	520
Marcella Vivrette Smith Park	9,090	250	2,350	150	-	100	2,060	4,910
Owl Creek Park	-	-	25	25	25	-	-	75
River Park	-	-	-	-	25	5	5	35
Tower Park	-	-	5	-	-	-	-	5
<b>Grand Total</b>	<b>9,285</b>	<b>800</b>	<b>4,135</b>	<b>330</b>	<b>115</b>	<b>165</b>	<b>2,125</b>	<b>7,670</b>
<b><u>Source of Funds</u></b>								
Capital Projects Fund	6,320	425	-	-	-	-	-	425
General Fund	-	-	375	150	-	100	60	685
General Fund (Unreserved Balance)	2,920	-	-	-	-	-	-	-
G O Bond Proceeds	-	-	3,500	-	-	-	2,000	5,500
Facilities Maintenance Division	45	375	260	180	115	65	65	1,060
Private Sources	-	-	-	-	-	-	-	-
Inter-Governmental Sources	-	-	-	-	-	-	-	-
Water and Sewer Fund	-	-	-	-	-	-	-	-
<b>Grand Total</b>	<b>9,285</b>	<b>800</b>	<b>4,135</b>	<b>330</b>	<b>115</b>	<b>165</b>	<b>2,125</b>	<b>7,670</b>



**City of Brentwood, Tennessee**  
**Capital Improvements Program**  
**Fiscal Year 2015-2020**  
**Water and Sewer Program - Summary**  
**(000's)**

<b><u>Projects</u></b>	<b><u>Projected FY 2014</u></b>	<b><u>FY 2015</u></b>	<b><u>FY 2016</u></b>	<b><u>FY 2017</u></b>	<b><u>FY 2018</u></b>	<b><u>FY 2019</u></b>	<b><u>FY 2020</u></b>	<b><u>Total 6 Years 2015-2020</u></b>
Brentwood Sewer Rehabilitation	1,880	1,730	4,250	-	-	-	-	5,980
Meter Reading Program Upgrade	130	935	860	90	-	-	-	1,885
Miscellaneous Sewer Service Additions	-	50	380	40	40	40	40	590
Miscellaneous Sewer System Improvements	-	110	110	110	110	110	110	660
Miscellaneous Water System Improvements	35	110	110	110	110	110	110	660
Sewer Lift Station Rehabilitation	245	-	-	-	-	-	-	-
Sewer System Model	75	90	-	-	-	-	-	90
Water Line Replacement Program	315	470	415	220	220	220	220	1,765
Water System Capacity Improvements	1,860	3,950	3,115	860	1,250	-	-	9,175

<b>Grand Total</b>	<b>4,540</b>	<b>7,445</b>	<b>9,240</b>	<b>1,430</b>	<b>1,730</b>	<b>480</b>	<b>480</b>	<b>20,805</b>
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**Source of Funds**

Water & Sewer Fund	800	1,765	1,805	565	475	475	475	5,560
Private Sources	-	-	70	5	5	5	5	90
Water & Sewer Bond/Note Proceeds	3,740	5,680	7,365	860	1,250	-	-	15,155

<b>Grand Total</b>	<b>4,540</b>	<b>7,445</b>	<b>9,240</b>	<b>1,430</b>	<b>1,730</b>	<b>480</b>	<b>480</b>	<b>20,805</b>
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# **GENERAL FUND REVENUES**

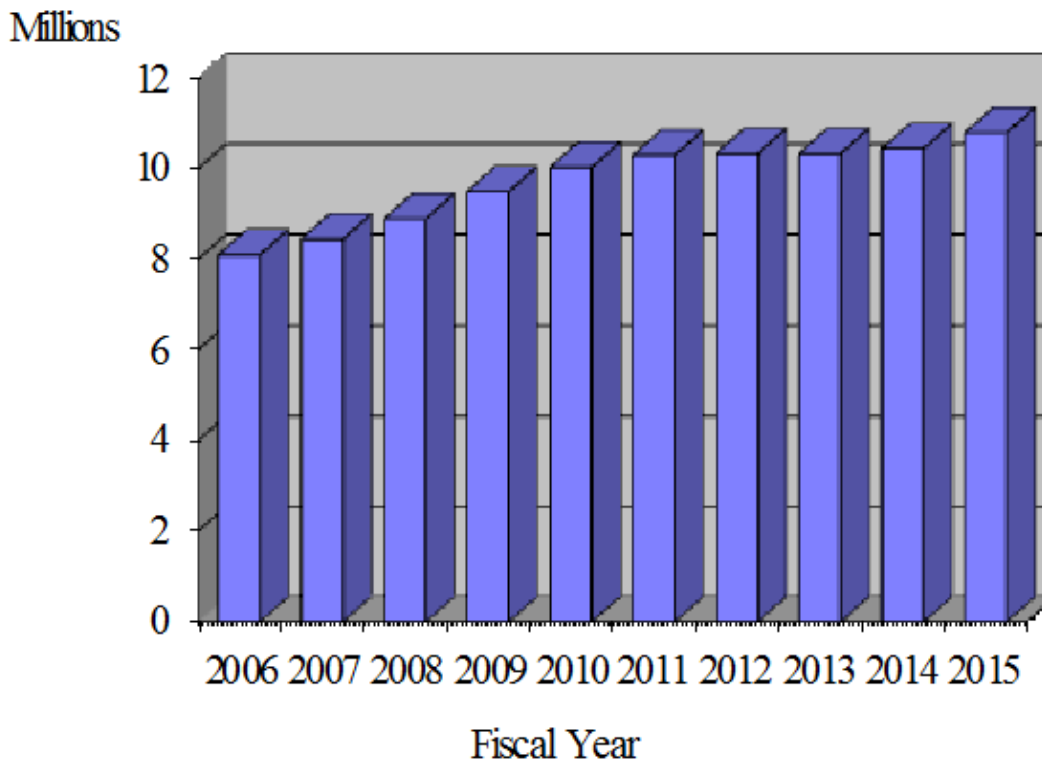


## GENERAL FUND REVENUE TAXES

### REAL PROPERTY TAX

The proposed property tax rate for FY 2015 is \$.44 per \$100 of assessed value which is the same effective tax rate for the 24th consecutive fiscal year. The budgeted amount for both real and personal property taxes in FY 2015 is \$10,800,000, an increase of \$350,000 or 3.4% from FY 2014. Approximately \$150,000 of the projected increase is due to the impact of the AT&T facility now being under private ownership instead of being assessed by the state under the public utility property tax process. The balance of the increase is due to completed new taxable property placed on the tax rolls in the past year. The projected amount is based on actual assessments for calendar year 2013 without any projections for new properties that may be added to the assessment rolls in calendar year 2014. 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



# GENERAL FUND REVENUE TAXES

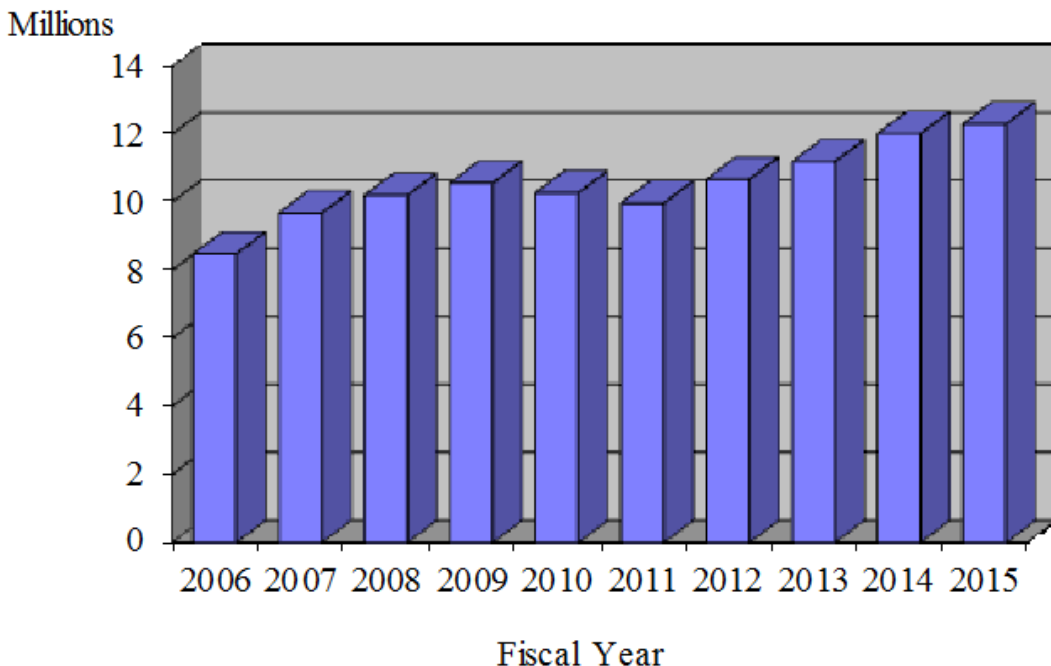
## PUBLIC UTILITY PROPERTY TAX

This is the tax paid by regulated public utilities on their property within the City limits. Public utility property is assessed by the State of Tennessee at a rate of 55% of appraised value. Annual tax collections can fluctuate widely each year and are difficult to project as the actual assessment will not be available until January 2015. The FY 2015 estimate of \$167,000 represents a \$193,000 decrease from last year. As referenced above, this decrease is mainly due to the impact of the AT&T facility sale (the primary public utility taxpayer) plus continued reductions in the assessed value of public utility property as determined by the state.

## LOCAL SALES TAX

Under state law, Brentwood is allocated about 50% of the 2.25% Williamson County local option sales tax collected by the State from businesses located within the City limits. The remaining amount is allocated to the Williamson County Schools and Franklin Special School District based on average daily attendance. Estimated collections for Brentwood in FY 2015 will be \$12,300,000, an increase of \$285,000 or 2.4% from last year's budgeted amount of \$12,015,000. The FY 2015 estimate is conservative taking into account FY 2014 year-to-date collection trends which are essentially flat compared to FY 2013.

## LOCAL SALES TAX



# **GENERAL FUND REVENUE TAXES**

## **WHOLESALE BEER TAX**

The wholesale beer tax is collected by the State based on wholesale beer sales within the City. Effective FY 2014, the percentage tax was replaced with a net \$34.51 per barrel beer tax. Initial State projections indicated the new taxing formula would generate increased revenue for the first couple of years but revenue will then level out with new growth only occurring because of increased sales. However, based on year-to-date collection trends, the new taxing formula has resulted in an approximate 9% decrease in beer tax collections compared to the previous taxing method. This decrease appears to be due to the fact that higher priced craft and other specialty/import beer makes up a larger percentage of beer sales in Brentwood than in other parts of the state. Due to the City's historical practice of conservative budgeting, last year's budgeted amount of \$600,000 will suffice for FY 2015.

## **WHOLESALE LIQUOR TAX**

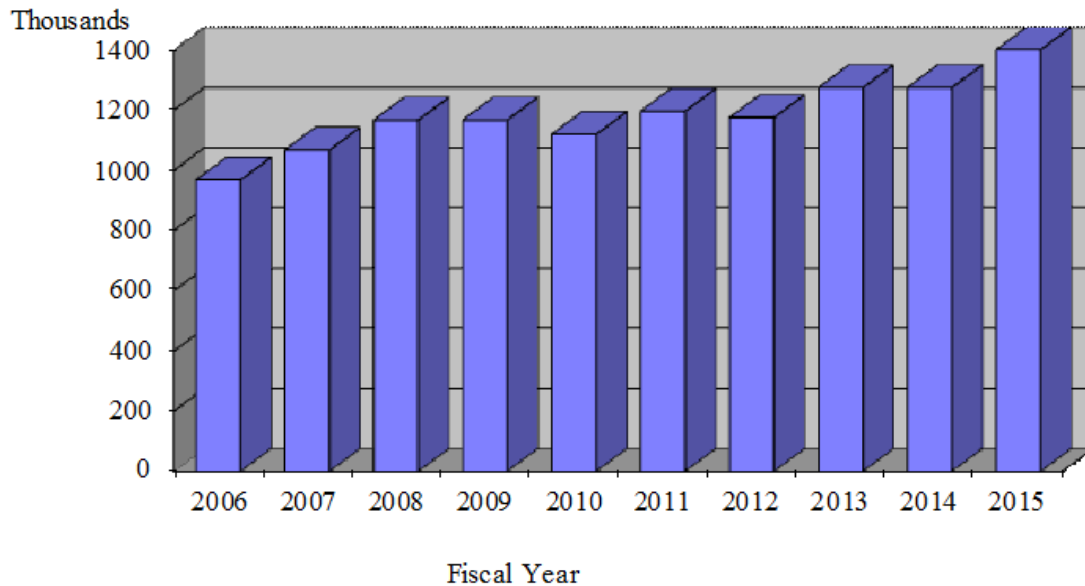
The wholesale liquor tax is collected by the State based on wholesale liquor sales to stores within the City. The tax is assessed at the distribution point at a rate between 5% and 8% with the City receiving 95% of the tax collected. The estimated revenue for FY 2015 of \$590,000 represents a \$40,000 or 7.27% increase from FY 2014, based on historic and year-to-date collections from the City's five (5) privately owned liquor stores located in the Cool Springs area and North Brentwood.

## **BUSINESS TAX**

The collection of business tax is authorized by the State based upon a percentage of the gross receipts and type of business. In FY 2010, the General Assembly enacted Public Chapter 530, which shifted the administration and collection of business tax from local municipalities and counties to the Tennessee Department of Revenue effective February 28, 2010. All tax returns are now filed with the State. Businesses continue to obtain the initial business licenses from the City to ensure compliance with zoning regulations. From the fees collected, 57% are distributed to the City and 43% retained by the State. The budget estimate for FY 2015 of \$1,400,000 represents a \$125,000 or 9.8% increase from last year's budgeted business tax collections and is based on historic and year-to-date collections. Note the Uniformity and Small Business Relief Act, passed by the Tennessee Legislature in 2013 and effective January 1, 2014, changes the timing of required filing and payment of business taxes. Previously, business filed and paid at staggered times throughout the year based on classification. Under the new business tax law, taxpayers will now file based on their fiscal year. Research by the State shows that more than 90 percent of Tennessee businesses have a December fiscal year end. This will result in the vast majority of businesses filing their business tax returns for the year ended December 31 on or before April 15. Therefore, most of the business tax collections will now be received by the City in May, which is the eleventh month of the fiscal year.

## **GENERAL FUND REVENUE TAXES**

### **BUSINESS TAXES**



### **HOTEL/MOTEL TAX**

The City receives a 4% tax on the cost of hotel/motel room occupancy in Brentwood. The budgeted amount for FY 2015 is \$1,200,000, a \$140,000 or 13.2% increase from FY 2014. The higher estimate is based on historic and year-to-date collection trends for FY 2014 and reflects a continued improving travel market, particularly with business travelers to our employment centers.

### **CABLE TELEVISION FRANCHISE TAX**

The City currently receives a 3% fee on gross revenues under the City's cable television franchise ordinance with Comcast. In addition, the City receives a 5% fee from AT&T under their state-wide franchise agreement. The FY 2015 budget projection of \$450,000 is an increase of \$25,000 over the FY 2014 budget estimate. This increase reflects growth in the number of customers using CATV services and the cost for services.

**CITY OF BRENTWOOD**  
**FY 2015 Budget Worksheets**

<b>Account Number</b>	<b>Account Name</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Actual</b>	<b>FY 2014 Budget</b>	<b>FY 2014 9 Months</b>	<b>FY 2015 Budget</b>
110-00000-31100	REAL & PERSONAL PROP TAX	10,462,151	10,358,016	10,450,000	10,652,219	10,800,000
110-00000-31120	PUBLIC UTILITY PROP TAX	395,069	380,374	360,000	330,159	167,000
110-00000-31130	INTEREST,PENALTY & COURT COST	62,080	49,976	40,000	18,862	40,000
110-00000-31200	P I L O T (PROP TAX)	30,622	30,199	25,000	0	25,000
110-00000-31300	LOCAL SALES TAX - COUNTY	12,005,650	12,762,673	12,015,000	8,875,803	12,300,000
110-00000-31430	WHOLESALE BEER TAX	643,769	675,429	600,000	398,708	600,000
110-00000-31450	WHOLESALE LIQUOR TAX	586,928	611,063	550,000	447,950	590,000
110-00000-31600	BUSINESS TAXES	1,210,940	1,488,905	1,275,000	1,024,645	1,400,000
110-00000-31630	BUSINESS TAX - INT	216	0	0	0	0
110-00000-31640	BUSINESS TAX - PEN	319	0	0	0	0
110-00000-31800	HOTEL/MOTEL TAX	1,144,406	1,164,599	1,060,000	792,444	1,200,000
110-00000-31912	CATV FRANCHISE FEE	430,785	446,503	425,000	297,021	450,000
<b>TOTAL TAXES</b>		<b>26,972,935</b>	<b>27,967,737</b>	<b>26,800,000</b>	<b>22,837,811</b>	<b>27,572,000</b>

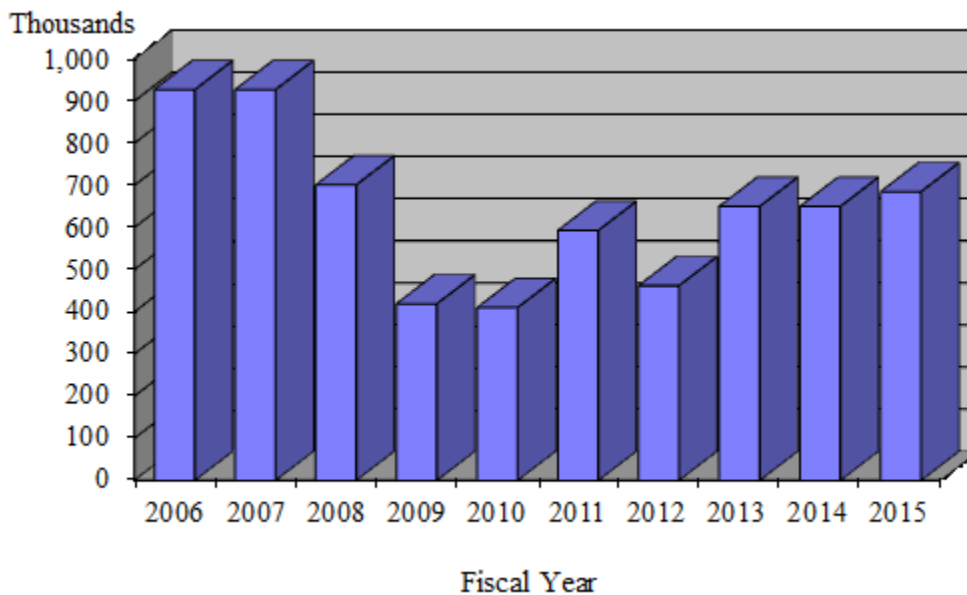


## GENERAL FUND REVENUE LICENSES AND PERMITS

### BUILDING, PLUMBING & MECHANICAL PERMITS

Permit fees are collected from contractors prior to construction of new structures and additions to or renovations of existing structures. The FY 2015 estimate is \$685,000, a \$35,000 increase above the FY 2014 estimate. This conservative estimate reflects continued new housing activity in FY 2015, but is nowhere near the collections received during the boom years of 2005-2008. Historically, permits fees have fluctuated (up and down) over the years reflecting the state of the economy, interest rates, and demand/availability of housing.

### BUILDING/PLUMBING/MECHANICAL PERMITS



### OTHER PERMITS

The City collects various other permits related to development activity in order to recover a portion of the cost of regulating activities for those individuals receiving the service/oversight. Some of the other permits include blasting/burning permits, excavation permits, site plan fees, and zoning permits. A total increase in revenue from all other permits of \$9,500 is budgeted in FY 2015.

**CITY OF BRENTWOOD**  
**FY 2015 Budget Worksheets**

<b>Account Number</b>	<b>Account Name</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Actual</b>	<b>FY 2014 Budget</b>	<b>FY 2014 9 Months</b>	<b>FY 2015 Budget</b>
110-00000-32110	MECHANICAL PERMITS	26,254	44,617	25,000	34,582	30,000
110-00000-32120	BUILDING PERMITS	669,656	776,184	600,000	553,972	625,000
110-00000-32150	PLUMBING PERMITS	42,329	46,519	25,000	49,289	30,000
110-00000-32160	EXCAVATION PERMITS	57,125	58,845	40,000	36,150	40,000
110-00000-32215	ZONING BD APPL FEE	1,850	1,975	1,000	1,050	1,000
110-00000-32216	BLAST/BURN PERMITS	275	300	200	275	200
110-00000-32217	HOME OCCUPATION FEES	4,225	5,250	3,000	3,325	4,000
110-00000-32218	HOME OCCUPATION RENEWAL FEES	3,900	3,950	2,000	2,210	3,500
110-00000-32310	BEER LICENSES	1,500	1,500	1,500	1,500	1,500
110-00000-32315	BEER PRIVILEGE TAX	6,428	6,658	6,000	6,931	6,000
110-00000-32390	OTHER PERMITS	355	105	0	560	0
110-00000-32810	SUBDIV LOT FEES	12,725	14,250	6,000	11,400	8,000
110-00000-32820	SITE PLANS FEES	27,893	38,458	20,000	28,624	25,000
110-00000-32825	TRAFFIC CONSULTANT REVIEW FEES	0	1,951	0	7,782	0
<b>TOTAL LICENSE AND PERMITS</b>		<b>854,515</b>	<b>1,000,562</b>	<b>729,700</b>	<b>737,650</b>	<b>774,200</b>

## GENERAL FUND REVENUE INTERGOVERNMENTAL

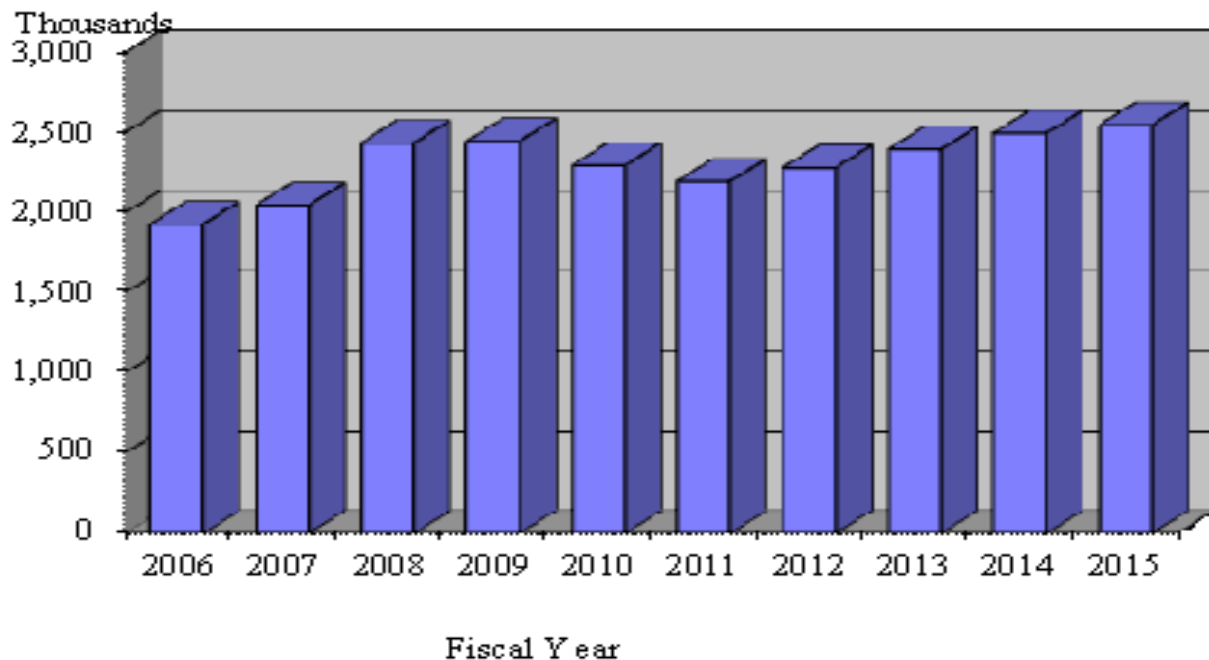
### TVA PILOT (PAYMENTS IN-LIEU OF TAXES)

The in-lieu of tax payments provided by the Tennessee Valley Authority (TVA) is based on a percentage of the utilities' power sales within the State of Tennessee which is distributed to cities on a per capita basis. Based on YTD 2014 trends, the FY 2015 amount is budgeted at \$400,000, a \$20,000 or 4.8% decrease from FY 2014.

### 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 2015 budget amount is \$2,550,000, which represents a \$50,000 or 2.0% increase from FY 2014. This reflects increased collections from an 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 with 37.5% redistributed to the local governments where the taxpayer resides. The Finance Department places a high priority on auditing the state's collection rolls each year to ensure that all Brentwood taxpayers are properly coded to our jurisdiction. Actual receipts can fluctuate dramatically each year due to market returns on investments, national economic conditions and the location of residency for the taxpayers. Accurate projections for FY 2015 are further compounded by the fact that FY 2014 accrued collections (from the 2013 tax year) will not be known until August 1, 2014 or 30 days after the close of the fiscal year. Over the past 10 years, annual collections have ranged from as low as \$965,000 in FY 2005 to \$3,308,000 in FY 2009. Given these factors, budget estimates have historically been estimated conservatively to avoid significant shortfalls in years when the investment market performs poorly. Therefore, the FY 2015 budget estimate (for the CY 2014 tax year) will remain unchanged with a conservative estimate of \$900,000.

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

### **LIQUOR BY THE DRINK TAX**

The State collects a 15% tax for the City on the sale of alcohol beverages in restaurants (distilled spirits) of which the City remits one-half to the County for education. The projected amount for FY 2015 is \$130,000, no change from the previous year based on FY 2014 year-to-date trends.

### **STATE, CITY, STREET & TRANSPORTATION**

The State shares a small portion of the state gasoline tax with local governments on a per capita basis with no restrictions on its use. With little or no growth in state gasoline tax collections due to less gasoline consumption resulting from more efficient vehicles on the road and less travel overall, the FY 2015 budget estimate is \$75,000, no change from last year's budgeted estimate.

## **GENERAL FUND REVENUE INTERGOVERNMENTAL**

### **OTHER STATE REVENUE ALLOCATION - POLICE & FIRE DEPARTMENT**

This revenue is received from the State to supplement the base pay for police and fire department personnel across the state for sworn personnel that meet minimum training requirements each year. The projected amount for FY 2015 is \$69,600, no change from the previous year's budgeted estimate.

### **CORPORATE EXCISE TAX**

This revenue is received from the State on a formula tied to bank profits and is distributed on a situs basis in lieu of payment for intangible personal property taxes. Cities must have levied a property tax in the previous year to be eligible to receive allocations from the State. Based on recent trends, the projected amount for FY 2015 is \$15,000 no change from the previous budget year's estimate.

### **COUNTY ALLOCATION - LIBRARY**

Williamson County provides supplemental funding to Brentwood to support City library services because the County is not required to finance and operate library service in Brentwood as is provided in other areas of the county. The projected County contribution for FY 2015 is \$71,950, which reflects no change from the actual FY 2014 contribution from the County.

**CITY OF BRENTWOOD**  
**FY 2015 Budget Worksheets**

<b>Account Number</b>	<b>Account Name</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Actual</b>	<b>FY 2014 Budget</b>	<b>FY 2014 9 Months</b>	<b>FY 2015 Budget</b>
110-00000-33196	BULLET PROOF VEST GRANT	540	0	0	0	0
110-00000-33197	SAFETY GRANT	2,572	0	0	0	0
110-00000-33199	FEDERAL INTEROPERABILITY GRANT	1,106	800	0	0	0
110-00000-33204	ASSISTANCE TO FIRE FIGHTERS GRANT	0	0	0	42,270	0
110-00000-33206	CIVIL WAR GRANT - LIBRARY	3,000	0	0	0	0
110-00000-33210	STATE GRANT - LIBRARY	0	0	0	0	0
110-00000-33215	SAFER GRANT	39,015	19,530	0	0	0
110-00000-33217	ENVIRONMENT & CONSERVATION GRANT	0	2,141	0	0	0
110-00000-33320	TVA P I L O T (PROP TAX)	428,176	422,625	420,000	205,009	400,000
110-00000-33446	DOJ - DEA TASK FORCE REIMB	13,061	17,520	5,500	12,245	5,500
110-00000-33510	STATE SALES TAX	2,513,971	2,561,661	2,500,000	1,755,708	2,550,000
110-00000-33520	STATE INCOME TAX	2,284,851	3,269,643	900,000	6,583	900,000
110-00000-33530	STATE BEER TAX	18,192	18,323	18,000	9,313	18,000
110-00000-33540	STATE LIQUOR BY THE DRINK TAX	134,081	141,976	130,000	102,747	130,000
110-00000-33552	STATE STREETS & TRANSPORTATION	76,063	75,935	75,000	50,575	75,000
110-00000-33590	OTHER ST REV ALLOC-PD/FD PAY S	68,400	67,200	69,600	0	69,600
110-00000-33593	CORPORATE EXCISE TAX	11,633	20,662	15,000	48,993	15,000
110-00000-33594	TELECOMMUNICATION TAX	2,301	3,312	3,000	2,465	3,000
110-00000-33801	WM CO ALLOC - LIBR OPERATIONS	71,950	71,950	71,950	53,963	71,950
110-00000-33803	WM COUNTY EMS UTILITY REIMB	2,113	2,063	2,000	1,582	2,000
<b>TOTAL INTERGOVERNMENTAL</b>		<b>5,671,025</b>	<b>6,695,341</b>	<b>4,210,050</b>	<b>2,291,453</b>	<b>4,240,050</b>

## **GENERAL FUND REVENUE OTHERS REVENUES AND CHARGES FOR SERVICES**

### **BUSINESS TAX - CLERK'S FEE**

Under state law, each business tax return filed with the State requires a processing fee of \$15 that is remitted to the local jurisdiction. The fee was originally established when the local governments collected the fee and was adjusted upward in FY 2010 by the State for municipalities to be the same amount as the county fee. Based on FY 2014 actual collections and recent trends, the FY 2015 conservative estimate is \$125,000, no change from last year's budget amount.

### **PARK RESERVATION & EVENTS FEES**

Fees are charged for the use of certain facilities, park pavilions, picnic shelters, athletic fields and participation in sports programs by non-residents. Also included in this line item are forfeited deposits on facility use. Collections are estimated at \$110,000 in FY 2015, a \$10,000 increase from the FY 2014 estimate and based on recent trends.

### **LIBRARY FINES AND CHARGES**

The library collects fines for overdue books and other materials not returned on time. The library also charges fees for the use of public meeting rooms. Based on recent collection trends, the FY 2015 projection is \$68,000, a \$2,000 decrease from the FY 2014 budget.

### **LIBRARY FEES - NON-RESIDENTS**

The library charges an annual user fee of \$50 for non-Brentwood/Williamson County residents and \$65 for non-Williamson County residents for a library card and to receive the same check-out privileges as Brentwood residents who pay for the service through property taxes. The estimated amount for FY 2015 is \$57,000, which is the same as the projected collections for FY 2014.

### **HISTORIC HOUSES RENTAL FEES**

The Cool Springs House in Crockett Park is available on a fee basis for meetings, receptions and parties. Based on collection trends and a full year of increased rental rates that accurately reflect the market for this facility, the estimated amount for FY 2015 is \$37,000, a \$7,000 increase from the FY 2014 budget. In addition, the house cleaning fee is now accounted for as revenue instead of being netted against the expense and is estimated at \$10,000 for FY 2015.

Renovations to the Historic Ravenswood mansion are now complete. Pending completion of the park access road in mid-2014, the house is scheduled to be available for rental for meetings, weddings, receptions, retreats and other functions by August 2014. The estimated rental revenue for FY 2015 (August 2014 - June 2015) is \$75,000. In addition, the estimated house cleaning fee for FY 2015 is \$30,000.

## **GENERAL FUND REVENUE OTHERS REVENUES AND CHARGES FOR SERVICES**

### **INSPECTION FEES - ENGINEERING**

This fee is paid by developers to offset the in-house cost of geotechnical services for inspection of new subdivision roads under construction. Based on historic and FY 2014 trends, the estimated amount for FY 2015 is \$25,000, a \$9,000 increase from the FY 2014 budget.

### **CELL TOWER RENTAL FEE**

The City receives income from the placement of mobile communication towers on City property. A cell tower that was installed in Granny White Park in FY 2011 will generate \$21,600 in annual revenue in FY 2015.



**CITY OF BRENTWOOD**  
**FY 2015 Budget Worksheets**

<b>Account Number</b>	<b>Account Name</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Actual</b>	<b>FY 2014 Budget</b>	<b>FY 2014 9 Months</b>	<b>FY 2015 Budget</b>
110-00000-34111	DUPLICATING SERVICES	711	575	500	500	500
110-00000-34121	BUS TAX - CLERKS FEE	127,646	150,856	125,000	101,824	125,000
110-00000-34240	MISC POLICE SERVICES	23,400	26,372	5,000	17,555	20,000
<b>TOTAL OTHER REVENUES</b>		<b>151,757</b>	<b>177,803</b>	<b>130,500</b>	<b>119,879</b>	<b>145,500</b>
110-00000-34510	PARK RESERVATION FEES	0	75	0	0	0
110-00000-34740	PARK RESERVATION & EVENTS	125,154	112,830	100,000	83,726	110,000
110-00000-34760	LIBRARY FINES & CHARGES	77,046	66,012	70,000	50,522	68,000
110-00000-34761	LIBRARY FEE - NON RESIDENT	57,280	56,497	57,000	44,498	57,000
110-00000-34800	COOL SPRINGS HOUSE RENTAL FEE	29,631	29,977	30,000	21,688	37,000
110-00000-34805	COOL SPRINGS HOUSE CLEANING FEE	0	0	0	0	10,000
110-00000-34810	RAVENSWOOD HOUSE RENTAL FEE	0	0	26,000	0	75,000
110-00000-34815	RAVENSWOOD HOUSE CLEANING FEE	0	0	0	0	30,000
110-00000-34850	LIBRARY MTG ROOM	22,310	18,323	15,000	14,653	15,000
110-00000-34855	INSPECTION FEES - ENGINEERING	35,992	39,207	16,000	27,687	25,000
110-00000-34860	CELL TOWER RENTAL FEE	21,600	21,600	21,600	18,000	21,600
<b>TOTAL CHARGES FOR SERVICES</b>		<b>369,013</b>	<b>344,521</b>	<b>335,600</b>	<b>260,774</b>	<b>448,600</b>

## **GENERAL FUND REVENUE FINES AND FEES**

### **MUNICIPAL COURT FINES/COSTS**

The municipal court assesses fines and court costs for violations of the municipal ordinances within the city limits, primarily through directed enforcement of traffic laws. The projected amount for FY 2015 is \$240,000, a \$35,000 decrease from the previous year's budget. The projection is based on actual collection trends in FY 2014. Collections will vary each year depending on the level of directed enforcement needed to encourage safe driving and the rulings issued by the municipal court judge.

### **COUNTY COURT FINES/COSTS**

Under State law, Williamson County returns to the City a portion of the fines collected by the County court system for actions taken by the Brentwood Police Department in the enforcement of state laws. The FY 2015 revenue estimate is \$35,000, no change from FY 2014.

**CITY OF BRENTWOOD**  
**FY 2015 Budget Worksheets**

<b>Account Number</b>	<b>Account Name</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Actual</b>	<b>FY 2014 Budget</b>	<b>FY 2014 9 Months</b>	<b>FY 2015 Budget</b>
110-00000-35110	MUN COURT FINES/COSTS	332,103	312,875	275,000	185,923	240,000
110-00000-35160	COUNTY COURT FINES/COSTS	40,997	54,552	35,000	31,091	35,000
<b>TOTAL FINES AND FEES</b>		<b>373,100</b>	<b>367,427</b>	<b>310,000</b>	<b>217,014</b>	<b>275,000</b>

## **GENERAL FUND REVENUE USES OF MONEY AND PROPERTY**

### **INTEREST EARNINGS**

The City invests all idle funds within the limits and parameters allowed under state law, with a goal of achieving the highest rate of return possible while maintaining complete security of the funds invested. The City's investment policy allows for funds to be invested in collateralized certificates of deposit, obligations of the US Treasury and the State of Tennessee Local Government Investment Pool (LGIP). The FY 2015 projection of \$65,000 represents no change from FY 2014. Interest earnings are projected to remain low due to a commitment of the Federal Open Market Committee to keep the targeted Federal Funds Rate at a historic range of zero to .25% through the spring of 2015.

### **SERVICE CENTER RENT**

This line item represents the annual rent paid by the Water Services Department for its pro-rata use of the Service Center facility. The projected rent for FY 2015 is \$125,000, no change from the previous year.

### **GIS SERVICE FEE**

The service fee to the Water Services Department for FY 2015 is \$138,000, or the same amount in FY 2014. The fee covers Geographic Information Systems services (personnel and equipment) used to accurately map the Water and Sewer infrastructure systems and its field components.

### **SALE OF EQUIPMENT**

The City periodically disposes of surplus property and equipment by sale at public auction upon approval of the City Commission. Annual revenue will vary each year due to the timing of auctions and the property and equipment available for sale. The FY 2015 budget estimate is \$15,000, no change from the previous year. Revenue earned from the sale of equipment originally purchased from the Equipment Replacement Fund is deposited back into that fund.

**CITY OF BRENTWOOD**  
**FY 2015 Budget Worksheets**

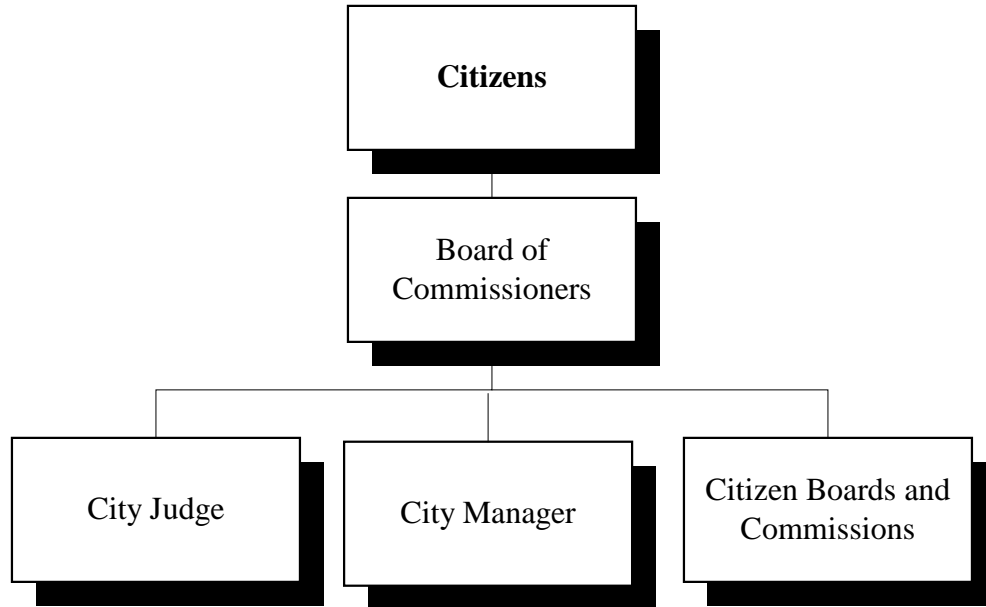
<b>Account Number</b>	<b>Account Name</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Actual</b>	<b>FY 2014 Budget</b>	<b>FY 2014 9 Months</b>	<b>FY 2015 Budget</b>
110-00000-36100	INTEREST EARNINGS	127,017	127,625	65,000	49,263	65,000
110-00000-36220	SERVICE CENTER RENT - W/S	125,000	125,000	125,000	125,000	125,000
110-00000-36225	GIS SERVICE FEE	138,000	138,000	138,000	138,000	138,000
110-00000-36330	SALE OF GF EQUIPMENT	10,553	34,599	15,000	32,187	15,000
110-00000-36510	SALE OF GEN GOV'T SUPPLIES	1,055	2,455	1,000	540	1,000
110-00000-37100	MISC SERVICES BILLED	2,753	0	0	0	0
110-00000-37199	MISCELLANEOUS	7,629	9,313	0	5,971	0
110-00000-37299	BAD CHECK CHRGS	125	300	0	400	0
110-00000-37855	TRANSFER FROM POST EMP FUND	71,000	84,125	0	0	0
110-00000-39700	INSURANCE RECOVERY	5,430	916	0	0	0
<b>TOTAL USES OF MONEY AND PROPERTY</b>		<b>488,562</b>	<b>522,333</b>	<b>344,000</b>	<b>351,361</b>	<b>344,000</b>
<b>Total Revenues</b>		<b>34,880,907</b>	<b>37,075,724</b>	<b>32,859,850</b>	<b>26,815,942</b>	<b>33,799,350</b>

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



# CITY COMMISSION

## Organization Chart





## **CITY COMMISSION**

### **MISSION STATEMENT**

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

### **FINANCIALS**

<b>Category</b>	<b>Actual FY 2012</b>	<b>Actual FY 2013</b>	<b>Budget FY 2014</b>	<b>Actual YTD 2014</b>	<b>Budget FY 2015</b>
Personnel Services	\$ 133,127	\$ 137,047	\$ 142,730	\$ 109,754	\$ 161,000
Operating Expenditures	22,763	28,672	30,000	13,580	30,000
Capital Outlay	-				
<b>Total</b>	<b>\$ 155,890</b>	<b>\$ 165,719</b>	<b>\$ 172,730</b>	<b>\$ 123,334</b>	<b>\$ 191,000</b>

### **BUDGET COMMENTS**

This activity primarily provides for the cost of compensation and group life/health insurance benefits for the seven member City Commission. Other expenses include the broadcast of City Commission meetings, City memberships in the Tennessee Municipal League and National League of Cities and attendance at the TML annual conference and other items as may be designated or required by the City Commission. The FY 2015 budget reflects an increase in the transfer for the health insurance program due to an increase in the number of commissioners now covered under the City's group insurance plan.

<b><u>PERFORMANCE MEASURES</u></b>	<b><u>Actual FY 2012</u></b>	<b><u>Actual FY 2013</u></b>	<b><u>Target FY 2014</u></b>	<b><u>Target FY 2015</u></b>
Percent of Commission Members attending at least 90% of regularly scheduled Commission meetings.	100%	100%	100%	100%

### **PERSONNEL SCHEDULE**

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

**CITY OF BRENTWOOD**  
**FY 2015 Budget Worksheets**

<b>Account Number</b>	<b>Account Name</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Actual</b>	<b>FY 2014 Budget</b>	<b>FY 2014 9 Months</b>	<b>FY 2015 Budget</b>
<b>DEPT 41110: CITY COMMISSION</b>						
110-41110-81110	SALARIES	80,400	80,400	80,400	60,301	80,400
110-41110-81410	FICA (EMPLOYER'S SHARE)	5,423	5,392	6,150	4,032	6,150
110-41110-81420	HEALTH INSURANCE	26,800	29,480	31,220	23,415	49,560
110-41110-81422	LIFE INSURANCE	1,353	1,176	1,260	882	1,190
110-41110-82350	MBRSHIPS & REGISTRATIONS	19,151	20,599	23,700	21,124	23,700
110-41110-82450	COMMUNICATIONS	6,503	6,470	8,000	4,122	8,000
110-41110-82555	RADIO & TV SRVCS	11,500	12,200	15,000	7,725	15,000
110-41110-83299	SUNDRY	4,760	3,465	6,000	1,733	6,000
110-41110-83540	COMPUTER HARDWARE - N/C	0	6,537	1,000	0	1,000
<b>Total Expenditures</b>		<b>155,890</b>	<b>165,719</b>	<b>172,730</b>	<b>123,334</b>	<b>191,000</b>

## CITY COURT

### MISSION STATEMENT

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

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

### FINANCIALS

Category	Actual FY 2012	Actual FY 2013	Budget FY 2014	Actual YTD 2014	Budget FY 2015
Personnel Services	\$ 27,312	\$ 24,676	\$ 25,000	\$ 18,000	\$ 25,000
Operating Expenditures	-	2,092	12,600	1,569	12,600
Capital Outlay	-	-	-	-	-
<b>Total</b>	<u>\$ 27,312</u>	<u>\$ 26,768</u>	<u>\$ 37,600</u>	<u>\$ 19,569</u>	<u>\$ 37,600</u>

### BUDGET COMMENTS

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

## CITY COURT

<b><u>PERFORMANCE MEASURES</u></b>	<b><u>Actual FY 2012</u></b>	<b><u>Actual FY 2013</u></b>	<b><u>Target FY 2014</u></b>	<b><u>Target FY 2015</u></b>
Percent of traffic cases input within 24 hours of receipt	100%	100%	100%	100%
Failure to appear in court rate	15%	15%	15%	15%
Collection of payments (minutes spent per item)	4	4	4	4
<b><u>WORKLOAD INDICATORS</u></b>	<b><u>Actual FY 2012</u></b>	<b><u>Actual FY 2013</u></b>	<b><u>Target FY 2014</u></b>	<b><u>Target FY 2015</u></b>
Total Court Sessions annually	96	96	96	96
Traffic cases per month	143	157	175	170
Number of traffic violations	5,668	5,249	7,500	6,000
Number of court cases processed	1,720	1,882	2,000	1,900
Fees and court costs collected	\$330,406	\$350,483	\$325,000	\$275,000

### **PERSONNEL SCHEDULE**

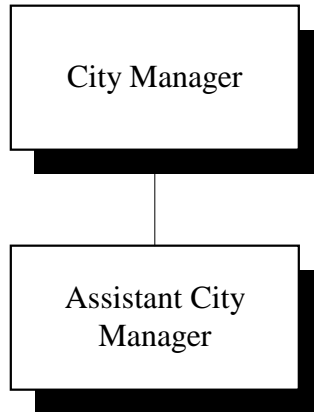
No full-time personnel are directly assigned to this activity.

**CITY OF BRENTWOOD**  
**FY 2015 Budget Worksheets**

<b>Account Number</b>	<b>Account Name</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Actual</b>	<b>FY 2014 Budget</b>	<b>FY 2014 9 Months</b>	<b>FY 2015 Budget</b>
<b>DEPT 41210: COURT</b>						
110-41210-81110	SALARIES	2,092	0	0	0	0
110-41210-81220	CITY JUDGE	24,000	24,000	24,000	18,000	24,000
110-41210-82350	PROF MEMBERSHIPS & REGISTRATIONS	1,220	676	1,000	0	1,000
110-41210-82599	OTHER PROFESSIONAL SERVICES	0	2,092	2,300	1,569	2,300
110-41210-82620	R/M - OTHER EQUIPMENT	0	0	9,800	0	9,800
110-41210-83299	SUNDRY	0	0	500	0	500
<b>Total Expenditures</b>		<b>27,312</b>	<b>26,768</b>	<b>37,600</b>	<b>19,569</b>	<b>37,600</b>

# **CITY MANAGER'S OFFICE**

## **Organization Chart**



## **CITY MANAGER'S OFFICE**

### **MISSION STATEMENT**

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

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

### **FINANCIALS**

<b>Category</b>	<b>Actual FY 2012</b>	<b>Actual FY 2013</b>	<b>Budget FY 2014</b>	<b>Actual YTD 2014</b>	<b>Budget FY 2015</b>
Personnel Services	\$ 393,249	\$ 484,120	\$ 382,485	\$ 277,935	\$ 381,520
Operating Expenditures	7,630	18,039	13,250	8,187	14,250
Capital Outlay	-	-	-	-	-
<b>Total</b>	<b>\$ 400,879</b>	<b>\$ 502,159</b>	<b>\$ 395,735</b>	<b>\$ 286,122</b>	<b>\$ 395,770</b>

### **BUDGET COMMENTS**

The FY 2015 budget includes an increase of 5.5% in the transfer for the health insurance program as reflected in all activities with full-time personnel. Miscellaneous line item reductions largely offset this increase.

## CITY MANAGER'S OFFICE

<b><u>PERFORMANCE MEASURES</u></b>	<b><u>Actual FY 2012</u></b>	<b><u>Actual FY 2013</u></b>	<b><u>Target FY 2014</u></b>	<b><u>Target FY 2015</u></b>
Percent agenda items provided to Commission within 5 days prior to meeting	100%	100%	100%	100%

### **WORKLOAD INDICATORS**

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

<b><u>PERSONNEL</u></b>	<b><u>Actual FY 2012</u></b>	<b><u>Actual FY 2013</u></b>	<b><u>Budget FY 2014</u></b>	<b><u>Budget FY 2015</u></b>
City Manager	1	1	1	1
Assistant City Manager	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
Total	2	2	2	2



**CITY OF BRENTWOOD**  
**FY 2015 Budget Worksheets**

<b>Account Number</b>	<b>Account Name</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Actual</b>	<b>FY 2014 Budget</b>	<b>FY 2014 9 Months</b>	<b>FY 2015 Budget</b>
<b>DEPT 41320: CITY MANAGER</b>						
110-41320-81110	SALARIES	292,717	374,405	279,140	201,244	275,995
110-41320-81130	LONGEVITY PAY	1,280	1,360	520	520	560
110-41320-81145	COMMUNICATION ALLOWANCE	1,190	1,430	1,440	1,140	1,440
110-41320-81410	FICA (EMPLOYER'S SHARE)	16,765	23,113	18,295	12,121	18,665
110-41320-81420	HEALTH INSURANCE	13,400	14,740	15,610	11,707	16,520
110-41320-81422	LIFE INSURANCE	392	308	360	224	340
110-41320-81425	RETIREMENT - HEALTH/LIFE	12,135	12,135	12,135	9,101	12,135
110-41320-81430	RETIREMENT - TCRS	43,192	43,452	42,235	31,963	42,365
110-41320-82450	COMMUNICATIONS	517	321	0	0	0
110-41320-82599	OTHER PROF SERVICES	3,500	6,062	6,000	3,500	6,000
110-41320-82810	MBRSHIPS & REGISTRATIONS	7,351	8,449	7,750	6,607	8,000
110-41320-82820	TRAVEL - CONF & SCHOOLS	4,310	4,728	5,000	3,308	5,500
110-41320-83299	SUNDRY	1,282	5,275	2,000	1,300	2,000
110-41320-83310	FUEL	2,848	5,099	4,500	3,387	5,500
110-41320-83540	COMPUTER HARDWARE - N/C	0	1,125	750	0	750
110-41320-83550	COMPUTER SOFTWARE-N/C	0	157	0	0	0
<b>Total Expenditures</b>		<b>400,879</b>	<b>502,159</b>	<b>395,735</b>	<b>286,122</b>	<b>395,770</b>

## **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**

<b>Category</b>	<b>Actual FY 2012</b>	<b>Actual FY 2013</b>	<b>Budget FY 2014</b>	<b>Actual YTD 2014</b>	<b>Budget FY 2015</b>
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures		44,409			45,000
Capital Outlay	-	-	-	-	-
<b>Total</b>	<b>\$ -</b>	<b>\$ 44,409</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 45,000</b>

### **BUDGET COMMENTS**

The next City election is scheduled for May 5, 2015. The budgeted amount reflects estimated costs for two early voting locations in the city along with the regular election day costs.

<b><u>PERFORMANCE MEASURES *</u></b>	<b><u>Actual FY 2012</u></b>	<b><u>Actual FY 2013</u></b>	<b><u>Target FY 2014</u></b>	<b><u>Target FY 2015</u></b>
Number of registered voters in Brentwood	27,970	28,603	28,000	29,000
Voter registration forms processed (countywide)	8,436	11,344	10,000	11,000

### **PERSONNEL SCHEDULE**

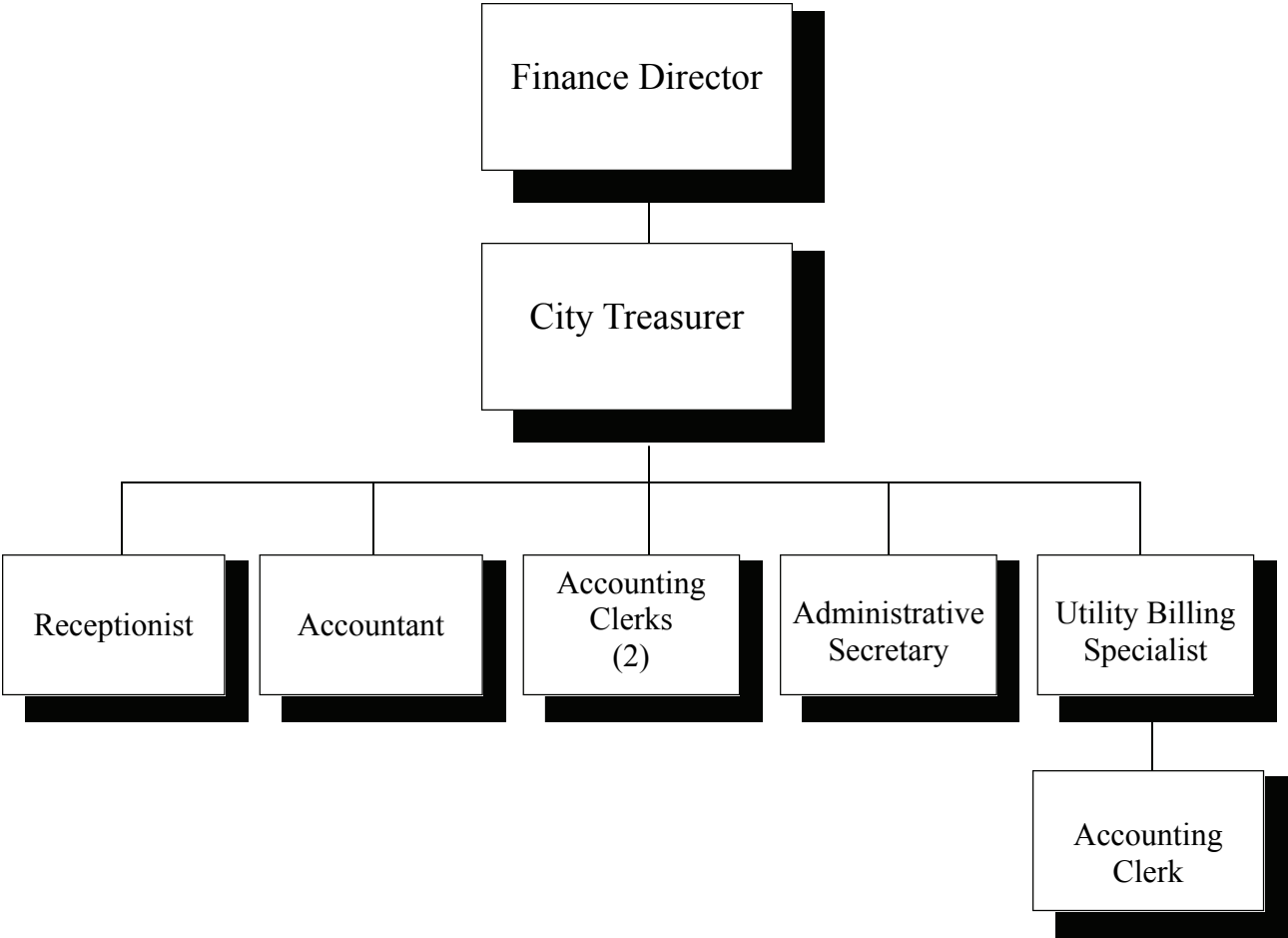
No personnel are directly assigned to this activity.

\* Information provided by the Williamson County Election Commission.

**CITY OF BRENTWOOD  
FY 2015 Budget Worksheets**

<b>Account Number</b>	<b>Account Name</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Actual</b>	<b>FY 2014 Budget</b>	<b>FY 2014 9 Months</b>	<b>FY 2015 Budget</b>
<b>DEPT 41400: ELECTIONS</b>						
110-41400-82599	BOARD OF COMMISSIONERS	0	44,409	0	0	45,000
<b>Total Expenditures</b>		<b>0</b>	<b>44,409</b>	<b>0</b>	<b>0</b>	<b>45,000</b>

**FINANCE DEPARTMENT**  
**Organizational Chart**





## **FINANCE DEPARTMENT**

### **2014-2015 Non-Routine Work Plan**

The Finance Department is proposing the following non-routine work items for fiscal year 2014-2015. The tasks reflect a continued emphasis on long-term planning and operational efficiencies.

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

The City of Brentwood's current three-year banking contract with Pinnacle National Bank expired in September 2013, and the City excised the option to renew the agreement for one additional year. Staff will evaluate current banking market conditions and recommend to the City Commission in FY 2015 if it would be in the City's best interest to exercise the final one-year extension with Pinnacle or solicit banking service proposals from qualified banking institutions with offices located inside the city limits of Brentwood. Should a banking service RFP be issued, a number of criteria will be used for evaluation, including aggregate total net banking service cost, interest rates offered on City accounts, online banking features, services for funds transfer, wire transfers, account inquiry, stop payments and reconciliation features. In addition, the City will also require the banking institution to provide lock box services, a feature we currently use to process our utility and property tax payments. Staff would thoroughly review the proposals and submit a recommendation prior to expiration of the current agreement with Pinnacle.

Target Date: August, 2014

2) **Purchasing Ordinance Revisions**

The City's Purchasing Ordinance is contained in Section 2-209 of the Municipal Code. This section establishes procedures for purchases made by the City, including parameters for determining which purchases must be competitively bid, as well as which purchases require the approval of the Board of Commissioners. A number of references to various sections of state law are included in the Purchasing Ordinance. Over the years, state law on municipal purchasing has been amended a number of times, with the result that some of the references in Section 2-209 are now obsolete. In addition to amendments to existing laws, the General Assembly has enacted new laws that offer options for electronic bidding and a procedure known as "competitive sealed proposals." Staff will work closely with the Legal Department to review the current Purchasing Ordinance to bring it into conformance with current state law and to determine what additional changes might be appropriate.

Target Date: November 30, 2014

## **FINANCE DEPARTMENT**

### **MISSION STATEMENT**

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

### **FINANCIALS**

<b>Category</b>	<b>Actual FY 2012</b>	<b>Actual FY 2013</b>	<b>Budget FY 2014</b>	<b>Actual YTD 2014</b>	<b>Budget FY 2015</b>
Personnel Services	\$ 569,383	\$ 594,611	\$ 616,385	\$ 446,238	\$ 613,340
Operating Expenditures	131,412	131,266	239,800	172,316	230,000
Capital Outlay	-	512	-	-	20,000
<b>Total</b>	<b>\$ 700,795</b>	<b>\$ 726,389</b>	<b>\$ 856,185</b>	<b>\$ 618,554</b>	<b>\$ 863,340</b>

### **BUDGET COMMENTS**

In FY 2014, the City transferred property tax billing and collections to Williamson County. FY 2015 expenditures include \$20,000 for software to manage the City's fixed assets, which will improve inventory control and accounting procedures related to fixed assets.

## FINANCE DEPARTMENT

<b><u>PERFORMANCE MEASURES</u></b>	<b><u>Actual FY 2012</u></b>	<b><u>Actual FY 2013</u></b>	<b><u>Target FY 2014</u></b>	<b><u>Target FY 2015</u></b>
Average number of working days to compile monthly financial statement	4 days	4 days	4 days	4 days
Percent monthly close-outs within 20 working days of month end	100%	100%	100%	100%
Percent of bank statements that are reconciled to general ledger within 12	100%	100%	100%	100%
General Obligation Bond Rating (Moody's and S&P)	Aaa/AAA	Aaa/AAA	Aaa/AAA	Aaa/AAA
Percent of available funds placed in interest-bearing accounts	100%	100%	100%	100%
<b><u>WORKLOAD INDICATORS</u></b>	<b><u>Actual FY 2012</u></b>	<b><u>Actual FY 2013</u></b>	<b><u>Target FY 2014</u></b>	<b><u>Target FY 2015</u></b>
Business licenses issued	2168	2,790	2,100	2,800
Invoices - AP	12,898	12,429	12,800	12,500
Invoices - AR	99	89	75	75
Vendor checks	6,022	5,824	6,000	5,800
Total utility billings processed (includes delinquents)	133,737	135,574	137,500	140,000
Liens filed	277	235	275	250
GFOA CAFR & Budget Awards received	Yes	Yes	Yes	Yes
GFOA Distinguished Budget Award received	Yes	Yes	Yes	Yes
<b><u>PERSONNEL</u></b>	<b><u>Actual FY 2012</u></b>	<b><u>Actual FY 2013</u></b>	<b><u>Budget FY 2014</u></b>	<b><u>Budget FY 2015</u></b>
Finance Director	1	1	1	1
City Treasurer	1	1	1	1
Accountant	1	1	1	1
Accounting Clerk I & II	2	2	2	2
Administrative Secretary	1	1	1	1
Receptionist/Secretary	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
<b>Total</b>	7	7	7	7



**CITY OF BRENTWOOD**  
**FY 2015 Budget Worksheets**

<b>Account Number</b>	<b>Account Name</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Actual</b>	<b>FY 2014 Budget</b>	<b>FY 2014 9 Months</b>	<b>FY 2015 Budget</b>
<b>DEPT 41500: FINANCE</b>						
110-41500-81110	SALARIES	386,596	398,318	404,815	301,663	399,360
110-41500-81111	SALARIES - PART TIME	12,050	10,685	13,015	5,803	12,525
110-41500-81120	SALARIES - OVERTIME	2,021	4,623	5,175	1,269	5,175
110-41500-81130	LONGEVITY PAY	2,160	2,320	2,480	2,480	2,640
110-41500-81145	COMMUNICATION ALLOWANCE	1,190	1,200	1,200	950	1,200
110-41500-81410	FICA (EMPLOYER'S SHARE)	29,747	31,422	32,640	23,849	32,200
110-41500-81420	HEALTH INSURANCE	46,900	51,520	54,635	40,976	57,820
110-41500-81422	LIFE INSURANCE	1,316	1,176	1,260	882	1,190
110-41500-81425	RETIREMENT - HEALTH/LIFE	22,635	22,635	22,635	16,976	22,635
110-41500-81430	RETIREMENT - TCRS	57,231	60,805	62,030	47,388	62,095
110-41500-82110	POSTAGE & BOX RENTAL	20,639	23,748	24,400	12,927	20,000
110-41500-82210	PRINTING,STATIONERY,ENVELOPES	8,736	8,291	7,400	2,047	6,000
110-41500-82215	PUBLICATIONS, REPORTS, ETC	2,097	1,591	2,500	1,333	2,500
110-41500-82310	ADVERTISING/LEGAL NOTICES	1,097	121	1,000	32	1,000
110-41500-82530	ACCTING & AUDITING SRVCS	37,850	36,500	44,000	32,000	40,000
110-41500-82596	WILLIAMSON CO TRUSTEE PROP TAX FEE	0	0	72,000	69,948	72,000
110-41500-82599	OTHER PROF SRVCS	7,864	7,375	26,000	4,654	24,000
110-41500-82605	R/M - OFC MACH & EQUIP	41,281	44,154	48,000	40,834	50,000
110-41500-82810	MBRSHIPS & REGISTRATIONS	4,002	5,287	9,000	3,532	9,000
110-41500-82820	TRAVEL - CONF & SCHOOLS	3,535	4,620	7,500	470	7,500
110-41500-83100	OFFICE SUPPLIES/MATERIALS	7,004	7,852	10,000	7,169	10,000
110-41500-83299	SUNDRY	3,871	1,634	2,000	1,117	2,000
110-41500-83540	COMPUTER HARDWARE - N/C	0	0	2,000	0	2,000
110-41500-83550	COMPUTER SOFTWARE-N/C	973	512	500	255	500
110-41500-89550	COMPUTER SOFTWARE	0	0	0	0	20,000
<b>Total Expenditures</b>		<b>700,795</b>	<b>726,389</b>	<b>856,185</b>	<b>618,554</b>	<b>863,340</b>

# **CITY RECORDER**

## **Organization Chart**



## CITY RECORDER

### MISSION STATEMENT

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

### FINANCIALS

Category	Actual FY 2012	Actual FY 2013	Budget FY 2014	Actual YTD 2014	Budget FY 2015
Personnel Services	\$ 90,437	\$ 93,565	\$ 97,745	\$ 70,419	\$ 98,685
Operating Expenditures	19,039	17,764	25,000	13,036	23,500
Capital Outlay	-	-	-	-	-
<b>Total</b>	<u>\$ 109,476</u>	<u>\$ 111,329</u>	<u>\$ 122,745</u>	<u>\$ 83,455</u>	<u>\$ 122,185</u>

### BUDGET COMMENTS

This activity provides funding for the City Recorder position and the cost of legal notices, periodic updates to the municipal code, and the maintenance agreement for the City's automated agenda management software system. The FY 2015 budget shows a minor increase in Personnel Services over FY 2014, primarily due to increases for health insurance.

## CITY RECORDER

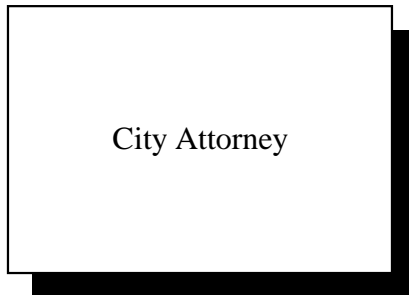
<b><u>PERFORMANCE MEASURES</u></b>	<b><u>Actual FY 2012</u></b>	<b><u>Actual FY 2013</u></b>	<b><u>Target FY 2014</u></b>	<b><u>Target FY 2015</u></b>
Number/Percentage of agenda packets delivered to Commissioners six days prior to meeting	23/100%	23/100%	24/100%	24/100%
Number/Percentage of Commission meeting agendas published in newspaper prior to meeting	23/100%	23/100%	24/100%	24/100%
Number/Percentage of public hearing notices published within legal deadlines	3/100%	6/100%	5/100%	5/100%
Number of official records scanned into document imaging system (ordinances, resolutions and Board of Commissioners minutes)	122	113	130	130
<b><u>WORKLOAD INDICATORS</u></b>	<b><u>Actual FY 2012</u></b>	<b><u>Actual FY 2013</u></b>	<b><u>Target FY 2014</u></b>	<b><u>Target FY 2015</u></b>
Board of Commissioners Agenda Packets Assembled	23	23	24	24
<b><u>PERSONNEL SCHEDULE</u></b>	<b><u>Actual FY 2012</u></b>	<b><u>Actual FY 2013</u></b>	<b><u>Target FY 2014</u></b>	<b><u>Target FY 2015</u></b>
City Recorder	1	1	1	1

**CITY OF BRENTWOOD**  
**FY 2015 Budget Worksheets**

<b>Account Number</b>	<b>Account Name</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Actual</b>	<b>FY 2014 Budget</b>	<b>FY 2014 9 Months</b>	<b>FY 2015 Budget</b>
<b>DEPT 41510: CITY RECORDER</b>						
110-41510-81110	SALARIES	59,263	60,570	62,690	45,813	62,690
110-41510-81120	SALARIES - OVERTIME	3,925	4,980	4,750	3,741	5,000
110-41510-81130	LONGEVITY	880	920	960	960	1,000
110-41510-81410	FICA	4,692	4,951	5,235	3,754	5,255
110-41510-81420	HEALTH INSURANCE	6,700	7,370	7,805	5,854	8,260
110-41510-81422	LIFE INSURANCE	196	168	180	126	170
110-41510-81425	RETIREMENT - HEALTH/LIFE	2,470	2,470	2,470	1,852	2,470
110-41510-81430	RETIREMENT - TCRS	9,325	9,890	10,205	7,874	10,390
110-41510-82310	ADVERTISING/LEGAL NOTICES	3,421	3,337	5,000	2,777	5,500
110-41510-82599	OTHER PROF SRVCS	3,777	2,435	7,000	808	5,000
110-41510-82605	R/M - OFC MACH & EQUIP	10,637	10,926	11,500	9,282	11,500
110-41510-82810	MBRSHIPS & REGISTRATIONS	1,090	945	1,450	380	1,450
110-41510-82820	TRAVEL - CONF & SCHOOLS	1,896	1,301	2,000	65	2,000
110-41510-83100	OFFICE SUPPLIES/MATERIALS	1,204	1,066	1,300	169	1,300
110-41510-83299	SUNDRY	0	0	200	0	200
<b>Total Expenditures</b>		<b>109,476</b>	<b>111,329</b>	<b>122,745</b>	<b>83,455</b>	<b>122,185</b>

# **LEGAL SERVICES DEPARTMENT**

## **Organization Chart**



## **LEGAL SERVICES**

### **2014-2015 Non-Routine Work Plan**

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

#### **1) Miscellaneous Zoning Ordinance Amendments**

As time has permitted, staff has worked on drafts of various amendments to the City's Zoning Ordinance. Prior to formal consideration, these amendments would most likely require initial feedback periods, followed by work sessions with the Board of Commissioners and Planning Commission (and in some cases, the Board of Zoning Appeals.) Development of final drafts of the amendments has been delayed while other matters have demanded staff and City Commissioner time. These amendments address matters such as:

- Updated regulations for nonconforming lots, structures and uses of property.
- Modifications to provisions for open space in OSRD subdivisions.
- Portable storage containers.
- Regulation of mobile vendors.
- Tree protection.
- Off-street parking requirements.

In addition, it is anticipated that amendments will be proposed in regard to the C-4 Town Center district. It is also likely that other amendments will result from the completion of the 2020 Plan update.

**Target date:** Various completion dates during the fiscal year

#### **2) Purchasing Ordinance Revisions**

The City's Purchasing Ordinance is contained in Section 2-209 of the Municipal Code. This section establishes procedures for purchases made by the City, including parameters for determining which purchases must be competitively bid, as well as which purchases require the approval of the Board of Commissioners. A number of references to various sections of state law are included in the Purchasing Ordinance. Over the years, state law on municipal purchasing has been amended a number of times, with the result that some of the references in Section 2-209 are now obsolete. In addition to amendments to existing laws, the General Assembly has enacted new laws that offer options for electronic bidding and a procedure known as "competitive sealed proposals." Staff will review the current Purchasing Ordinance to bring it into conformance with current state law and to determine what additional changes might be appropriate.

**Target Date:** November 30, 2014

## **LEGAL SERVICES**

### **2014-2015 Non-Routine Work Plan**

#### **3) Traffic Ordinance Update**

Chapter 66 of the Brentwood Municipal Code is known as the “Brentwood Traffic Ordinance.” It addresses a number of matters, including abandoned vehicles, accident protocol, parking, vehicle equipment, bicycles and pedestrians, and traffic control devices. Normally, state laws are not enforceable in municipal courts. However, the Tennessee Code permits municipalities to adopt a number of state traffic laws as City ordinances. It is periodically necessary to update the Traffic Ordinance to remove obsolete references to state laws and add new language to encompass new laws where needed. The review and update of the Traffic Ordinance will be undertaken as a joint project with the Police Department.

**Target Date:** January 31, 2015

#### **4) Franklin Road Right-of-Way Acquisitions**

Plans are being made for the widening of 2.2 miles of Franklin Road from West Concord Road south to Moores Lane. While construction would be funded by the Tennessee Department of Transportation, the City will be responsible for the acquisition of right-of-way and easements needed for the project. Appraisals and acquisitions are expected to be commenced in late spring 2014 and completed by the end of FY 2015. Right-of-way for capital projects, along with drainage, slope, utility and temporary construction easements, is acquired through negotiation if possible, or through the eminent domain process if necessary. These acquisitions will involve coordination of effort among numerous parties, including property owners, lien holders, City departments, outside engineers, appraisers, attorneys and the State of Tennessee.

**Target Date:** Various completion dates during the fiscal year

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



## LEGAL SERVICES

### MISSION STATEMENT

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

### FINANCIALS

Category	<u>Actual FY 2012</u>	<u>Actual FY 2013</u>	<u>Budget FY 2014</u>	<u>Actual YTD 2014</u>	<u>Budget FY 2015</u>
Personnel Services	\$ 174,692	\$ 183,068	\$ 193,135	\$ 137,804	\$ 188,745
Operating Expenditures	96,565	124,019	65,800	28,492	65,800
Capital Outlay	-	-	-	-	-
<b>Total</b>	<u>\$ 271,257</u>	<u>\$ 307,087</u>	<u>\$ 258,935</u>	<u>\$ 166,296</u>	<u>\$ 254,545</u>

### BUDGET COMMENTS

This budget provides funding for the City Attorney position, various legal publications and databases to assist the City Attorney in effectively researching legal issues, and a contingency account for specialized legal assistance as needed. Funding remains at \$50,000 for possible outside legal counsel as needed and/or legislative assistance in FY 2015.

## LEGAL SERVICES

<b><u>PERFORMANCE MEASURES</u></b>	<b><u>Actual CY 2012</u></b>	<b><u>Actual CY 2013</u></b>	<b><u>Target CY 2014</u></b>	<b><u>Target CY 2015</u></b>
Percentage of Commission agenda items prepared or reviewed at least five days prior to meeting	100%	100%	100%	100%

<b><u>WORKLOAD INDICATORS</u></b>	<b><u>Actual CY 2012</u></b>	<b><u>Actual CY 2013</u></b>	<b><u>Target CY 2014</u></b>	<b><u>Target CY 2015</u></b>
Ordinances drafted/edited/reviewed	16	11	15	15
Resolutions drafted/edited/reviewed	75	80	75	80
Contracts drafted/edited/reviewed	58	81	55	80
Legal opinions and memorandums	14	13	15	15
Pending condemnations	7	7	10	10
Pending lawsuits other than condemnations	10	7	5	5
Ordinance violations prosecuted	2	1	2	1
Appeals boards/Planning	5	5	5	5
Commission appearances				
Attorney-client meetings	4	4	3	4

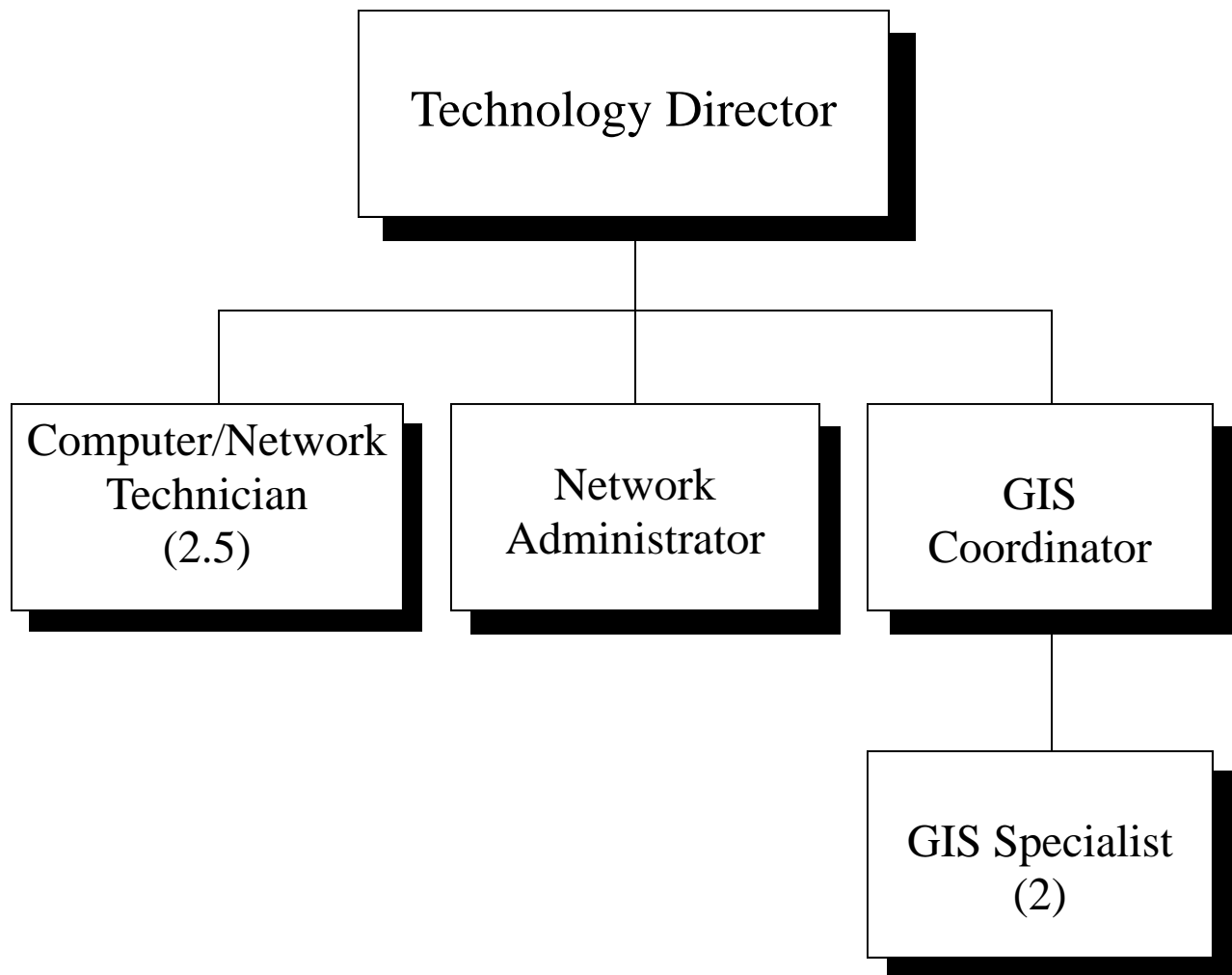
<b><u>PERSONNEL</u></b>	<b><u>Actual FY 2012</u></b>	<b><u>Actual FY 2012</u></b>	<b><u>Budget FY 2014</u></b>	<b><u>Budget FY 2015</u></b>
City Attorney	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
Total	1	1	1	1

**CITY OF BRENTWOOD**  
**FY 2015 Budget Worksheets**

<b>Account Number</b>	<b>Account Name</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Actual</b>	<b>FY 2014 Budget</b>	<b>FY 2014 9 Months</b>	<b>FY 2015 Budget</b>
<b>DEPT 41520: LEGAL</b>						
110-41520-81110	SALARIES	127,330	130,125	134,680	98,420	134,680
110-41520-81111	SALARIES - PART TIME	0	1,572	5,000	1,464	0
110-41520-81130	LONGEVITY PAY	1,040	1,080	1,120	1,120	1,160
110-41520-81145	COMMUNICATION ALLOWANCE	710	720	720	570	720
110-41520-81410	FICA (EMPLOYER'S SHARE)	8,296	8,798	9,525	6,430	9,355
110-41520-81420	HEALTH INSURANCE	6,700	7,370	7,805	5,854	8,260
110-41520-81422	LIFE INSURANCE	196	168	180	126	170
110-41520-81425	RETIREMENT - HEALTH/LIFE	5,725	5,725	5,725	4,294	5,725
110-41520-81430	RETIREMENT - TCRS	18,791	19,653	20,380	15,638	20,675
110-41520-82215	PUBLICATIONS, REPORTS, ETC	13,783	14,279	15,000	10,627	15,000
110-41520-82310	ADVERTISING/LEGAL NOTICES	400	0	0	0	0
110-41520-82520	SPECIAL LEGAL SERVICES	82,335	108,852	50,000	17,615	50,000
110-41520-82810	MBRSHIPS & REGISTRATIONS	3,442	3,804	3,500	1,342	3,500
110-41520-82820	TRAVEL - CONF & SCHOOLS	2,484	4,053	4,500	2,546	4,500
110-41520-83100	OFFICE SUPPLIES/MATERIALS	0	176	300	150	300
110-41520-83299	SUNDRY	25	150	500	100	500
110-41520-83540	COMPUTER HARDWARE - N/C	0	562	0	0	0
<b>Total Expenditures</b>		<b>271,257</b>	<b>307,087</b>	<b>258,935</b>	<b>166,296</b>	<b>254,545</b>

# TECHNOLOGY DEPARTMENT

## Organization Chart



# TECHNOLOGY DEPARTMENT

## 2014-2015 Non-Routine Work Plan

The Department proposes to undertake the following non-routine work plan addressing the technology and geographic information system needs of the City during Fiscal Year 2014-2015:

### 1. Update Aerial Ortho-Photography (GIS)

To keep up with growth in Brentwood, the GIS Division has developed a three year aerial mapping cycle. Every three years the City contracts to have our City Limits and Urban Growth Boundary flown for updated aerial photographs only. Every six years the City contracts to update the photography and the planimetric (edge of pavement, building footprints, sidewalks) data is extracted from those photographs to provide the City with updated digital information. The City of Brentwood's last update, which included the full planimetric data, came in March of 2012. To help keep costs down, staff tries to coordinate these projects with the City of Franklin and Williamson County whenever possible. In Fiscal Year 2014-15, the City plans to partner with Franklin and Williamson County for the acquisition of the new aerial photos.

**Target Date:** June, 2015

### 2. Police Department Records Management System Replacement

The Police Department is in the process of selecting a new software vendor for its Records Management System (RMS) and court software. The Technology department will be heavily involved with installation and implementation of the new software and with the conversion of their existing records to the new RMS system.

**Target Date:** November 1, 2014

# TECHNOLOGY DEPARTMENT

## 2014-2015 Non-Routine Work Plan

### 3. **Blade Server Replacement**

Our current blade servers are over 5 years old and will be replaced next year. A blade server is made up of a rack-mount chassis that has slots for 16 blade servers to fit into. Today we have 13 of the slots filled with servers. Over the past four years, we have been converting the physical servers to virtual servers using specialized software from VM-Ware. This allows us to take a physical server that might normally host two applications and convert it to a virtual server that can run as many as eight applications. The VM-Ware software allows us to have automatic failover if there is a physical problem with the server without the users experiencing any down time. The new blade system has more processing power and greater allotment for more memory. Changing the blade systems out will require considerable planning and coordination to keep all systems up and operational.

**Target Date:** January, 2015

### 4. **Implementation of MS Office 365**

Over the past few years, there has been an increase in tablets, smart phones and other ways to conveniently connect to the internet. Traditionally, we have kept all of the information we use from the Microsoft Office Suite of tools (MS Word, Excel, etc.) inside our secure network, including the Office software itself. In today's world, users are expecting to be able to access their data securely from anywhere. To answer these issues, Microsoft has developed "Office that resides in the Cloud", or Office 365.

With cloud based Office 365, the end user will be able to work from various internet connected devices anywhere in the world and have access to their data (documents, email, calendars, contacts, etc.). By moving MS Office applications and e-mail to "the Cloud", the City will eliminate the need to maintain two current servers, the spam filter, and the email archiving device. This implementation will also require a great amount of time and planning. Once completed, the City will realize a savings in staff time by not having to maintain the local servers and other network devices while also enhancing user functionality and connectivity.

**Target Date:** March, 2015

## TECHNOLOGY

### MISSION STATEMENT

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

### FINANCIALS

Category	Actual FY 2012	Actual FY 2013	Budget FY 2014	Actual YTD 2014	Budget FY 2015
Personnel Services	\$ 407,345	\$ 439,350	\$ 506,660	\$ 330,286	\$ 507,265
Operating Expenditures	141,200	169,154	221,900	427,021	203,650
Capital Outlay	357,886	372,329	393,000		412,000
<b>Total</b>	<b>\$ 906,431</b>	<b>\$ 980,833</b>	<b>\$ 1,121,560</b>	<b>\$ 757,307</b>	<b>\$ 1,122,915</b>

### BUDGET COMMENTS

The FY 2014 operating budget included several changes related to improvements in IT network resiliency including a redundant internet connection to the library, and associated new router. In 2015, a re-negotiated internet service contract with TW Telecom is resulting in a decrease in the communications expenditures of \$22,000. The FY 2015 budget provides a \$25,000 increase in the Department's contribution to the Equipment Replacement Fund to pre-fund computer and IT equipment replacements. Similar increases are expected for the next four or five years as new technologies are implemented. The IT workload in FY 2015, other than routine operations, will be primarily projects funded from the Equipment Replacement Fund and Capital Projects Fund, including replacement of 31 computers in the Library and Planning and Codes, upgrading several large software systems, video equipment in the Traffic Operations Center, and potentially the commencement of work on the 800 MHz radio network.

Additional part-time salary funding of \$26,000 was provided in FY 2014 to allow for the hiring of a part-time PC/network technician to be primarily assigned to the Library. No additional staff resources are requested in FY 2015.

## TECHNOLOGY

<b><u>PERFORMANCE MEASURES</u></b>	<b><u>Actual FY 2012</u></b>	<b><u>Actual FY 2013</u></b>	<b><u>Target FY 2014</u></b>	<b><u>Target FY 2015</u></b>
Percent equipment repair/replace within 1 working day	95.00%	95.00%	96.00%	96.50%
Percent of phone system “up-time”	95.00%	99.99%	99.99%	99.99%
Percent of telecommunications request for service completed within 3 days	95.00%	97.00%	98.00%	99.00%
Percent of network service hours up-time	99.00%	99.00%	99.99%	99.99%
Percent of new users coordinated within 2 weeks	100.00%	100.00%	100.00%	100.00%

<b><u>WORKLOAD INDICATORS</u></b>	<b><u>Actual FY 2012</u></b>	<b><u>Actual FY 2013</u></b>	<b><u>Target FY 2014</u></b>	<b><u>Target FY 2015</u></b>
Number of service calls	11,500	10,750	13,000	4,000
Number of Network Devices(city-wide)	1,200	1,250	1,240	1,500

<b><u>PERSONNEL SCHEDULE</u></b>	<b><u>Actual FY 2012</u></b>	<b><u>Actual FY 2013</u></b>	<b><u>Budget FY 2014</u></b>	<b><u>Budget FY 2015</u></b>
Technology Director	1	1	1	1
Network Administrator	0	1	1	1
Network Analyst	1	0	0	0
Computer/Network Technician	<u>2.5</u>	<u>2.5</u>	<u>2.5</u>	<u>2.5</u>
<b>Total</b>	4.5	4.5	4.5	4.5





**CITY OF BRENTWOOD**  
**FY 2015 Budget Worksheets**

Account Number	Account Name	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 9 Months	FY 2015 Budget
<b>DEPT 41640: TECHNOLOGY</b>						
110-41640-81110	SALARIES	262,956	286,417	307,605	217,111	308,545
110-41640-81111	SALARIES - PART TIME	17,989	18,287	44,985	13,951	45,400
110-41640-81120	SALARIES - OVERTIME	7,875	3,604	7,765	178	7,765
110-41640-81130	LONGEVITY PAY	1,600	1,720	1,700	1,700	1,800
110-41640-81145	COMMUNICATION ALLOWANCE	3,030	3,360	2,880	2,640	2,880
110-41640-81410	FICA (EMPLOYER'S SHARE)	21,394	23,575	27,990	17,991	28,100
110-41640-81420	HEALTH INSURANCE	30,150	33,165	35,125	26,344	37,170
110-41640-81422	LIFE INSURANCE	812	812	810	700	765
110-41640-81425	RETIREMENT - HEALTH/LIFE	14,450	14,450	14,450	10,838	14,450
110-41640-81430	RETIREMENT - TCRS	39,264	43,608	47,850	34,482	48,690
110-41640-81481	CLOTHING/UNIFORMS	973	1,501	1,500	1,449	1,700
110-41640-82215	PUBLICATIONS, REPORTS, ETC	0	0	100	0	50
110-41640-82450	COMMUNICATIONS - INTERNET SRVC	35,527	34,975	55,000	15,233	33,000
110-41640-82599	OTHER PROFESSIONAL SRVCS	20,739	25,716	35,000	47,996	38,000
110-41640-82610	R/M - VEHICLES	433	756	1,000	62	1,000
110-41640-82620	R/M - MACH & EQUIPMENT	50,833	68,210	90,000	52,157	90,000
110-41640-82810	MBRSHIPS & REGISTRATIONS	5,863	6,690	6,000	2,203	5,000
110-41640-82820	TRAVEL - CONF & SCHOOLS	989	2,161	8,000	699	5,000
110-41640-83100	OFFICE SUPPLIES/MATERIALS	6,521	4,569	5,000	3,707	5,000
110-41640-83215	HOUSEHOLD/JANITORIAL SUPPLIES	13	63	300	17	300
110-41640-83290	OTHER OPERATING SUPPLIES	1,906	1,044	1,000	27	1,000
110-41640-83299	SUNDRY	1,051	896	1,500	267	1,100
110-41640-83310	FUEL	461	597	1,000	529	1,200
110-41640-83530	EQUIPMENT - N/C	5,766	4,164	5,000	0	5,000
110-41640-83535	OFFICE EQUIPMENT - N/C	1,843	902	2,000	1,892	2,000
110-41640-83540	COMPUTER HARDWARE - N/C	1,243	2,386	5,000	4,131	5,000
110-41640-83550	COMPUTER SOFTWARE-N/C	9,649	14,441	5,000	1,398	6,000
110-41640-83560	MISC TECHNOLOGY - N/C	5,215	10,435	15,000	18,355	15,000
110-41640-88930	EQUIPMENT REPLACEMENT FUND	340,000	355,000	375,000	281,250	400,000
110-41640-89540	COMPUTER HARDWARE	17,886	0	0	0	0
110-41640-89550	COMPUTER SOFTWARE	0	17,329	8,000	0	12,000
110-41640-89555	TECHNOLOGY INFRASTRUCTURE	0	0	10,000	0	0
110-41640-89560	MISC TECHNOLOGY	0	0	0	0	0
<b>Total Expenditures</b>		<b>906,431</b>	<b>980,833</b>	<b>1,121,560</b>	<b>757,307</b>	<b>1,122,915</b>

## **GEOGRAPHIC INFORMATION SYSTEMS**

### **MISSION STATEMENT**

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

### **FINANCIALS**

<b>Category</b>	<b>Actual FY 2012</b>	<b>Actual FY 2013</b>	<b>Budget FY 2014</b>	<b>Actual YTD 2014</b>	<b>Budget FY 2015</b>
Personnel Services	\$ 235,401	\$ 240,007	\$ 259,555	\$ 188,267	\$ 253,150
Operating Expenditures	31,414	43,285	52,600	32,113	40,600
Capital Outlay	15,034	-	-	-	-
<b>Total</b>	<b>\$ 281,849</b>	<b>\$ 283,292</b>	<b>\$ 312,155</b>	<b>\$ 220,380</b>	<b>\$ 293,750</b>

### **BUDGET COMMENTS**

With the majority of the GIS backbone information in place, the emphasis has now shifted to increased utilization of the system by field staff. This includes expansion of the system to provide more asset management capabilities to link with infrastructure maintenance records, work order history, planning and codes land use data, etc. The FY 2015 budget includes continued funding for an annual licensing agreement with ESRI, the primary GIS software vendor, for unlimited City use and licenses for most standard GIS software modules, including annual maintenance and upgrades.

The overall FY 2015 budget reflects a small reduction (approximately \$18,000) from FY 2014, due to the completion of a joint data project with Williamson County. FY 2015 will include a refresh of the orthophotography and "oblique" (angled) photography used in the GIS system. This is done approximately every three years, the last of which was conducted in March of 2012. This project is funded within the Capital Projects Fund.

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

## GEOGRAPHIC INFORMATION SYSTEMS

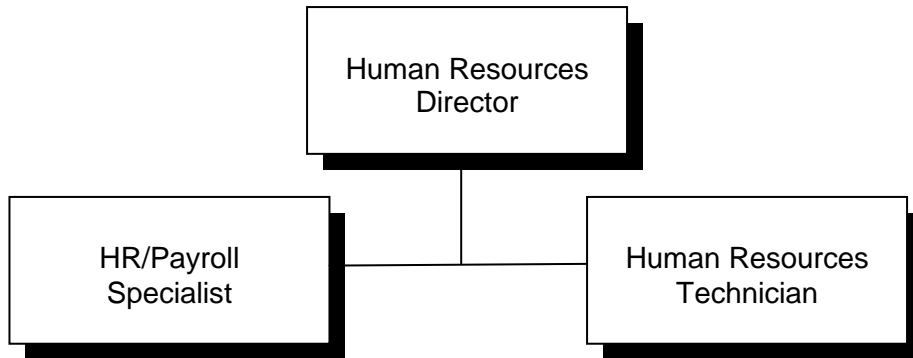
<b><u>PERFORMANCE MEASURES</u></b>	<b><u>Actual FY 2012</u></b>	<b><u>Actual FY 2013</u></b>	<b><u>Target FY 2014</u></b>	<b><u>Target FY 2015</u></b>
Percent map requests are performed within 2 working days	98%	98%	98%	98%
Percent digital data requests are performed within 1 working day	98%	98%	98%	98%
Percent of online mapping up-time	99%	99%	99%	99%
Percent of GIS data updated within 3 days of change	99%	99%	99%	99%
 <b><u>WORKLOAD INDICATORS</u></b>	 <b><u>Actual FY 2012</u></b>	 <b><u>Actual FY 2013</u></b>	 <b><u>Target FY 2014</u></b>	 <b><u>Target FY 2015</u></b>
Percent of items collected (GPS)	94%	95%	95%	95%
Number of GIS users	44	44	45	45
 <b><u>PERSONNEL SCHEDULE</u></b>	 <b><u>Actual FY 2012</u></b>	 <b><u>Actual FY 2013</u></b>	 <b><u>Budget FY 2014</u></b>	 <b><u>Budget FY 2015</u></b>
GIS Coordinator	1	1	1	1
GIS Specialist	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>
<b>Total</b>	3	3	3	3

**CITY OF BRENTWOOD**  
**FY 2015 Budget Worksheets**

<b>Account Number</b>	<b>Account Name</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Actual</b>	<b>FY 2014 Budget</b>	<b>FY 2014 9 Months</b>	<b>FY 2015 Budget</b>
<b>DEPT 41645: GIS</b>						
110-41645-81110	SALARIES	156,070	159,683	164,540	121,281	163,135
110-41645-81111	SALARIES - PART TIME	9,066	7,458	12,000	5,580	8,000
110-41645-81120	SALARIES - OVERTIME	638	151	550	306	550
110-41645-81130	LONGEVITY PAY	200	440	720	720	840
110-41645-81145	COMMUNICATION ALLOWANCE	480	480	480	380	480
110-41645-81410	FICA (EMPLOYER'S SHARE)	11,782	11,859	13,640	8,920	13,235
110-41645-81420	HEALTH INSURANCE	20,100	22,110	23,415	17,561	24,780
110-41645-81422	LIFE INSURANCE	588	504	540	378	510
110-41645-81425	RETIREMENT - HEALTH/LIFE	8,095	8,095	8,095	6,071	8,095
110-41645-81430	RETIREMENT - TCRS	23,087	24,137	24,975	19,260	25,125
110-41645-81481	CLOTHING/UNIFORMS	0	372	400	0	400
110-41645-82599	OTHER PROF SRVCS	913	12,629	20,000	4,750	8,000
110-41645-82610	R/M - MOTOR VEHICLES	226	346	1,000	43	1,000
110-41645-82620	R/M - MACH & EQUIPMENT	26,932	26,092	27,000	26,272	27,000
110-41645-82810	MBRSHIPS & REGISTRATIONS	1,176	1,915	5,200	3,324	3,000
110-41645-82820	TRAVEL - CONF & SCHOOLS	4,119	2,803	5,000	4,486	5,000
110-41645-83100	OFFICE SUPPLIES/MATERIALS	2,350	2,400	2,500	120	2,500
110-41645-83215	HOUSEHOLD/JANITORIAL SUPPLIES	17	41	100	0	100
110-41645-83299	SUNDRY	30	63	500	65	500
110-41645-83310	FUEL	847	1,156	1,500	863	1,500
110-41645-83550	COMPUTER SOFTWARE-N/C	99	558	0	0	0
110-41645-89530	EQUIPMENT	15,034	0	0	0	0
<b>Total Expenditures</b>		<b>281,849</b>	<b>283,292</b>	<b>312,155</b>	<b>220,380</b>	<b>293,750</b>

# HUMAN RESOURCES DEPARTMENT

## Organizational Chart



## **HUMAN RESOURCES DEPARTMENT**

### **2014-2015 Non-Routine Work Plan**

The Human Resources Department proposes to undertake the following non-routine work projects for the 2014-2015 fiscal year:

#### **1) Revise Personnel Rules and Regulations Manual**

The Personnel Rules and Regulations Manual serves as the employee handbook as well as a general operating policy manual and benefit plan summary. This document was last subject to a comprehensive review and revisions in 2009.

This project will include a thorough review of all policies, procedures and benefit plan descriptions contained in the manual. The goal of this project is to recommend revisions designed to strengthen and clarify sections, particularly in areas where current experience or changes in benefit plans and/or applicable laws indicated a need for revisions to ensure the document is up-to-date with current practice and legislative changes.

**Target Date:** March 1, 2015

#### **2) Wellness Plan-Phase II**

In January 2014 the City implemented a voluntary Wellness Program designed to increase member's awareness of their personal health status and provide them with opportunities to reduce potential high-risk areas. This initial phase of the Wellness Program involved each employee/retiree and City Commissioner covered under the City's medical plan completing a Health Risk Assessment or biometric screening designed to measure five high risk areas including: Cholesterol, Body Mass Index, Blood Glucose, Blood Pressure and Tobacco use. Following the biometric screening members were required to discuss the results with their personal healthcare provider and consider plans to improve areas that were outside the recommended ranges. Employees/Retirees and City Commissioners completing these two requirements by May 31, 2014 will be rewarded with discounted premium rates for insurance coverage beginning in July 2014.

Phase II of the Wellness Program will begin in July 2014 and must be completed by May 31, 2015. The two steps required in 2014 (described above) will be required again in 2015. In addition, members whose Health Risk Assessment indicates that they are outside the normal or healthy range for one or more risk categories will be required to complete at least one wellness activity related to improving any "at risk" health factor in order to obtain the lower premium rates, effective in July 2015.

*Employees will not be required to attain or maintain a specific health outcome to be eligible for the lower premium rates.* However, they must complete at least one activity or program designed to address any risk category which are determined to be outside the normal or healthy range. This project will involve communicating, scheduling and assisting members with compliance of the Wellness Program requirements.

**Target Date:** May 31, 2015

## **HUMAN RESOURCES DEPARTMENT**

### **2014-2015 Non-Routine Work Plan**

#### **3) Self-Funded Medical Insurance Plan**

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

In FY 15 staff proposes working with the City's health insurance consultants to develop additional recommendations to the healthcare plan with a goal to manage cost increases at 5% or less.

Specific strategies will include analyzing the cost/benefits of participating in a collaborative purchasing agreement with other Tennessee government for the purpose of acquiring reinsurance for the self-funded medical plan.

**Target Date:** October 15, 2014 (for 2015 Plan Year implementation)



## **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**

<b>Category</b>	<b>Actual FY 2012</b>	<b>Actual FY 2013</b>	<b>Budget FY 2014</b>	<b>Actual YTD 2014</b>	<b>Budget FY 2015</b>
Personnel Services	\$ 248,877	\$ 258,035	\$ 264,955	\$ 194,307	\$ 265,825
Operating Expenditures	86,825	116,402	126,600	82,184	129,270
Capital Outlay	-	-	-	-	-
<b>Total</b>	<b>\$ 335,702</b>	<b>\$ 374,437</b>	<b>\$ 391,555</b>	<b>\$ 276,491</b>	<b>\$ 395,095</b>

### **BUDGET COMMENTS**

There are no significant changes in the Human Resources operational budget for FY 2015. Similar to expenses shown in the Finance Department and Water/Sewer Fund, the Human Resources Department will fund 1/3 of the service cost to upgrade the servers that host the City's accounting/HR/utility billing software package (GEMS). The total cost of that upgrade is \$12,000, with Human Resources paying \$4,000.

## HUMAN RESOURCES

<b><u>PERFORMANCE MEASURES</u></b>	<b><u>Actual FY 2012</u></b>	<b><u>Actual FY 2013</u></b>	<b><u>Target FY 2014</u></b>	<b><u>Target FY 2015</u></b>
Percent positions filled within 60 days of vacancy	100%	100%	100%	100%
Targeted time to fill senior management positions	N/A	45	120	120
Targeted time to fill professional positions	65 days	60	60	60
Targeted time to fill clerical positions	0	0	35	35
Targeted time to fill labor positions	30	21	35	35
Number and percent of employees hired who complete probationary period	20/90%	14/100%	30/85%	30/85%
Number and percent of internal promotions	15	10	7/20%	10
Employee turnover rate (incl. PT)	7%	10%	10%	10%
Employee turnover rate (FT only)	4%	6%	7%	7%

<b><u>WORKLOAD INDICATORS</u></b>	<b><u>Actual FY 2012</u></b>	<b><u>Actual FY 2013</u></b>	<b><u>Target FY 2014</u></b>	<b><u>Target FY 2015</u></b>
Positions filled (incl. internal)	22	24	40	40
Applications received	508	603	1,000	1,000
Applicants tested/interviewed	142	149	175	175
Terminations/separations (incl. PT)	16	27	30	30
Grievances/hearing/lawsuits	0	0	0	0
Dental claims processed	584	538	650	600

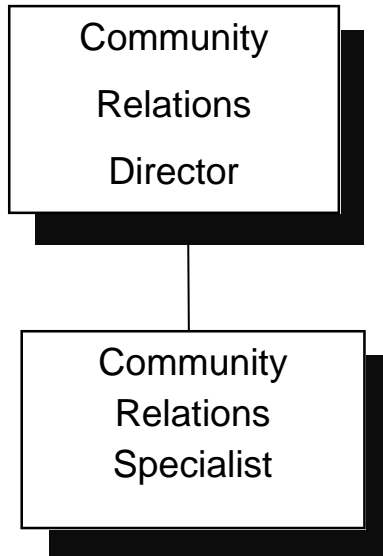
<b><u>PERSONNEL SCHEDULE</u></b>	<b><u>Actual FY 20112</u></b>	<b><u>Actual FY 2013</u></b>	<b><u>Budget FY 2014</u></b>	<b><u>Budget FY 2015</u></b>
Human Resources Director	1	1	1	1
HR/Payroll Specialist	1	1	1	1
Human Resources Technician	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
	3	3	3	3

**CITY OF BRENTWOOD**  
**FY 2015 Budget Worksheets**

<b>Account Number</b>	<b>Account Name</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Actual</b>	<b>FY 2014 Budget</b>	<b>FY 2014 9 Months</b>	<b>FY 2015 Budget</b>
<b>DEPT 41650: HUMAN RESOURCES</b>						
110-41650-81110	SALARIES	176,727	180,346	184,950	135,644	183,900
110-41650-81120	SALARIES - OVERTIME	0	220	0	122	0
110-41650-81130	LONGEVITY PAY	1,240	1,520	1,640	1,640	1,760
110-41650-81145	COMMUNICATION ALLOWANCE	710	720	720	570	720
110-41650-81410	FICA (EMPLOYER'S SHARE)	13,299	14,144	14,330	10,991	14,250
110-41650-81420	HEALTH INSURANCE	20,100	22,110	23,415	17,561	24,780
110-41650-81422	LIFE INSURANCE	588	504	540	378	510
110-41650-81425	RETIREMENT - HEALTH/LIFE	6,575	6,575	6,575	4,931	6,575
110-41650-81430	RETIREMENT - TCRS	26,081	27,286	27,985	21,567	28,230
110-41650-82210	PRINTING,STATIONERY,ENVELOPES	18	213	1,600	322	1,400
110-41650-82215	PUBLICATIONS, REPORTS, ETC	0	3,686	1,000	0	1,000
110-41650-82310	ADVERTISING/LEGAL NOTICES	6,158	13,969	7,500	3,560	7,500
110-41650-82510	MEDICAL SERVICES	34,213	46,406	58,750	31,408	57,000
110-41650-82599	OTHER PROF SRVCS	13,062	16,692	20,800	15,658	25,800
110-41650-82605	R/M - OFC MACH & EQUIP	0	2,167	4,350	4,333	4,350
110-41650-82750	ANNUAL EMPLOYEE BANQUET	14,804	14,867	16,500	15,575	17,170
110-41650-82755	AWARDS	9,660	8,150	7,600	7,104	6,550
110-41650-82810	MBRSHIPS & REGISTRATIONS	2,867	2,643	2,000	843	2,600
110-41650-82820	TRAVEL - CONF & SCHOOLS	690	1,967	2,800	60	2,500
110-41650-82890	TRAVEL - APPLICANTS	2,356	2,016	0	0	0
110-41650-83100	OFFICE SUPPLIES/MATERIALS	2,757	4,157	3,000	2,737	3,000
110-41650-83299	SUNDRY	3,797	4,079	5,500	1,487	5,500
110-41650-83550	COMPUTER SOFTWARE-N/C	0	0	0	0	0
<b>Total Expenditures</b>		<b>335,702</b>	<b>374,437</b>	<b>391,555</b>	<b>276,491</b>	<b>395,095</b>

# COMMUNITY RELATIONS DEPARTMENT

## Organizational Chart



## **Community Relations Department 2014-2015 Non-Routine Work Plan**

The Community Relations Department proposes the following as its goals and objectives for the non-routine work plan for the 2014-2015 fiscal year:

### **1) Oversee the Opening of the Ravenswood Mansion and Continued Implementation of Marketing Plan**

The Community Relations Department will oversee the opening of the Ravenswood Mansion for public use as a venue for events. The Historic Commission will host a 'preview opening' of Ravenswood as soon as the entrance road, landscaping and parking have been completed. The grand opening of Smith Park will follow the preview of the mansion. The mansion will officially open for weddings, receptions, meetings, seminars, retreats and other similar events the middle of August.

Once the Ravenswood Mansion is officially open, the department will move into a new phase of the marketing plan and finally have a finished product to "sell". This will include use of photos and testimonials from actual users, hosting industry groups, etc. During the year, the marketing plan will periodically be reviewed and measured by feedback from renters, number of bookings, online exposure including hits to the website and social media, local and wedding media coverage, and results from participation in event associations' activities. In addition to continually reviewing the marketing plan, staff will also assess the adopted operating policies and procedures based on experience with actual events. If necessary, amendments to the Ravenswood Mansion operating policies will be recommended to the City Commission.

**Target Date:** Ravenswood Public Opening, August 1, 2014

**Target Date:** Enhanced Marketing Efforts, Ongoing through June 30, 2015

### **2) Oversee Landscape Plan and Implementation of the Smith Park Historic Area**

The Community Relations Department will oversee the landscape plan and implementation of the Smith Park historic area including the Ravenswood Mansion yard. Due to the mansion's restoration and park construction, most of the historic area including the yard have been disturbed and will need to be restored before public use for receptions, meetings, seminars, weddings, and retreats. The historic boxwoods surrounding the house were saved. The components of the landscape plan included with the park construction project include: 1) extension of underground utilities to the house, 2) removal of sidewalks and cement areas 3) placement of new lighted sidewalks, and 4) grading and leveling of the yard. Additional landscape related tasks to be completed include: 1) installation of an irrigation system and sod immediately surrounding the mansion, 2) planting of small shrubs and annuals, 3) repairing the white fence surrounding the historic area, and 4) a limited, exterior "face lift" of the detached kitchen and slave cabins. Several of the landscape plan items that were previously completed include the preservation and restoration of the historic cistern, root cellar, and spring house and transformation of the carport into a carriage house used for storage.

**Target Date:** August 1, 2014

## **Community Relations Department 2014-2015 Non-Routine Work Plan**

### **3) Coordinate an Update of the City's Website**

With the growing use of the Internet and the City's website by the Brentwood community and interested outsiders, it is increasingly important for our website to provide up-to-date information that is attractive in format with easy access and usability. The current website is approximately 6 years old. The existing Content Management System (CMS) component of the website is somewhat dated and has limitations in terms of ease of use and flexibility to modify the graphic layout of the site. The City's website vendor, Vision Internet, has an updated CMS that will greatly expand those capabilities. Community Relations, working with the Technology Department, will be responsible for coordinating the development of a new updated website that will be built on the latest technology and will be easier for the user departments to expand, maintain and update. Vision Internet will design the new site, provide an updated CMS, and provide training for the Technology Department and user departments to handle maintenance. With more and more people relying on websites as their first source of information and to handle routine business activities; this effort should enhance our ability to meet the growing requirements and expectations for service delivery in a more cost effective manner.

**Target Date:** June 30, 2015

### **4) Documentation of Community Relations Department Responsibilities and Activities**

Staff undertakes a wide range of activities and projects to increase awareness of city projects, programs, services and policies, and to promote citizen participation and volunteerism. This effort will include detailed documentation of each program and activity - how it works, departmental responsibilities, processes, time schedules, contacts, resources, etc. The process will address, but is not be limited to, departmental responsibilities related to volunteer board activities; creation and publication of the bi-annual newsletter; responsibilities in the supervision and maintenance of eleven historic buildings and all of the historic areas; Boiling Spring Academy education programs and policies; Town Center & I-65 interchange landscaping and maintenance; periodic purchase and installation of seasonal banners and Christmas decorations; creation and publication of school activity books, and City brochures.

**Target Date:** April 30, 2015

## COMMUNITY RELATIONS DEPARTMENT

### MISSION STATEMENT

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

### FINANCIALS

Category	Actual FY 2012	Actual FY 2013	Budget FY 2014	Actual YTD 2014	Budget FY 2015
Personnel Services	\$ 113,757	\$ 114,938	\$ 193,240	\$ 127,459	\$ 201,370
Operating Expenditures	124,327	130,796	152,750	88,715	140,950
Capital Outlay	-	-	-	-	-
<b>Total</b>	<b>\$ 238,084</b>	<b>\$ 245,734</b>	<b>\$ 345,990</b>	<b>\$ 216,174</b>	<b>\$ 342,320</b>

### BUDGET COMMENTS

In addition to management of the City's two historic home event venues, this activity provides funding for special events, street banners, promotional materials, postage, printing costs, publications, advertising, gateway and Town Center Way landscape maintenance, etc. To keep cost down, the department also obtains financial and in-kind donations and sponsorships from the private sector to enhance the quality of community programs and events.

There is no significant change in the FY 2015 budget. Continued funding is provided for the preparation, printing and mailing of the semi-annual newsletter to all residents. Special events such as the concert series at the Eddy Arnold amphitheater and the July 4th celebration are budgeted at \$35,000. This reflects the true expected net cost to the City for the concert series after private sponsorships. Grounds maintenance at the various gateway entrances and other landscaped areas is funded at \$43,000 annually. Funding of \$3,000 is provided for replacement of one (1) set of seasonal banners installed on street lights along Franklin Road and Town Center Way. This activity also includes funding for the Leadership Brentwood program (\$1,000) and the City's Historic Board (\$2,500).

## COMMUNITY RELATIONS DEPARTMENT

<b><u>PERFORMANCE MEASURES</u></b>	<b><u>Actual FY 2012</u></b>	<b><u>Actual FY 2013</u></b>	<b><u>Target FY 2014</u></b>	<b><u>Target FY 2015</u></b>
Percent of community newsletters and city brochures published and mailed on time	96%	96%	96%	96%
Percent of board/committee regular meetings attended	99%	99%	99%	99%
<b><u>WORKLOAD INDICATORS</u></b>	<b><u>Actual FY 2012</u></b>	<b><u>Actual FY 2013</u></b>	<b><u>Target FY 2014</u></b>	<b><u>Target FY 2015</u></b>
City-wide special events	13	13	14	14
City wide newsletter (April/October)	2	2	2	2
City calendar (January - December)	12	12	12	12
Volunteer committees	18	18	18	18
Volunteer participants	1,500	1,500	1,500	1,500
Student programs	4	4	4	4
Student participants	750	750	800	825
Community information pamphlets	9	8	8	9
New resident packets distributed	250	275	300	325
Telephone calls	2,100	2,150	2,400	2,400
<b><u>PERSONNEL SCHEDULE</u></b>	<b><u>Actual FY 2012</u></b>	<b><u>Actual FY 2013</u></b>	<b><u>Budget FY 2014</u></b>	<b><u>Budget FY 2014</u></b>
Community Relations Director	1	1	1	1
Community Relations Specialist	<u>0</u>	<u>0</u>	<u>1</u>	<u>1</u>
	1	1	2	2

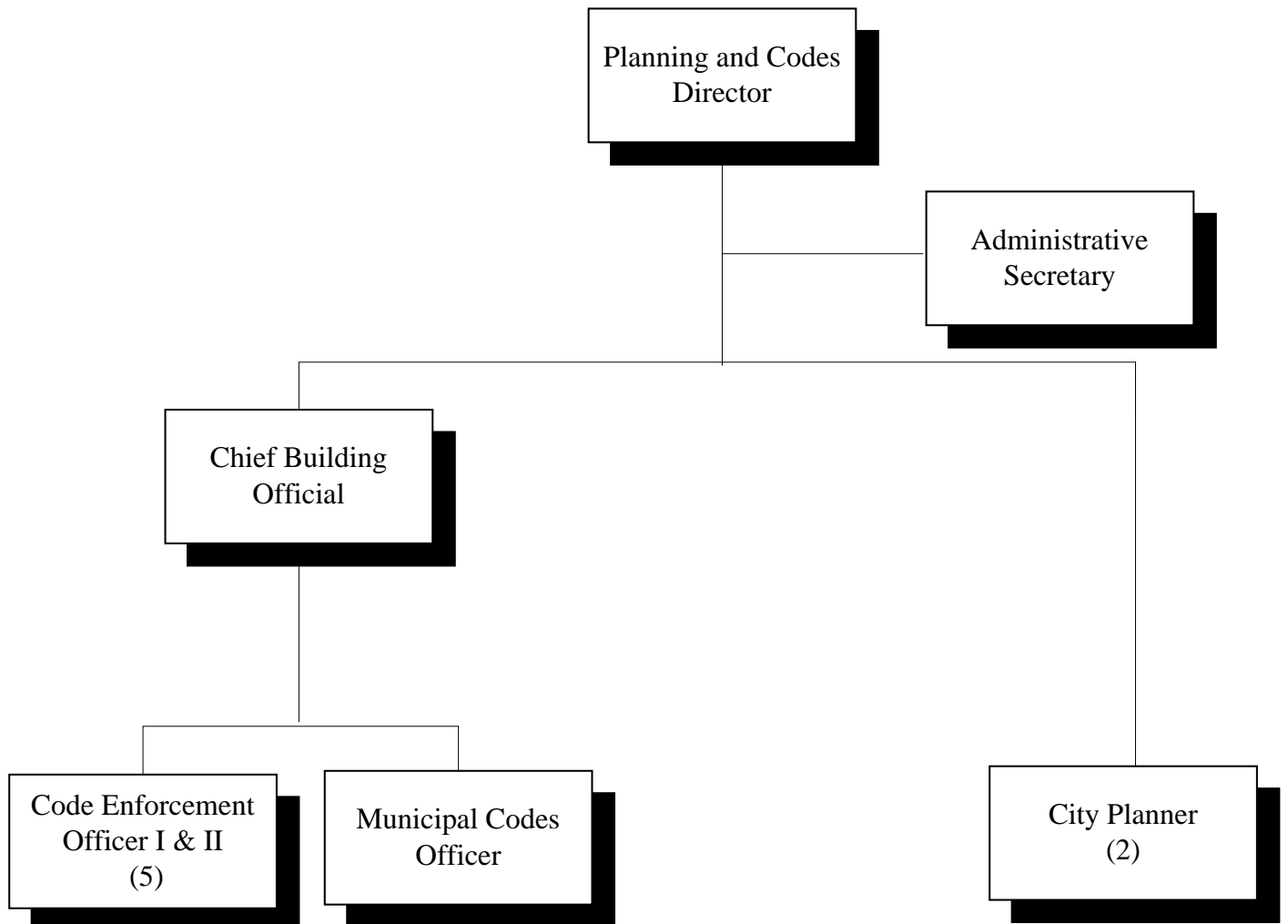


**CITY OF BRENTWOOD**  
**FY 2015 Budget Worksheets**

<b>Account Number</b>	<b>Account Name</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Actual</b>	<b>FY 2014 Budget</b>	<b>FY 2014 9 Months</b>	<b>FY 2015 Budget</b>
<b>DEPT 41680: COMMUNITY RELATIONS</b>						
110-41680-81110	SALARIES	80,897	80,267	132,435	83,857	128,460
110-41680-81130	LONGEVITY PAY	960	1,000	1,040	1,040	1,080
110-41680-81145	COMMUNICATION ALLOWANCE	480	480	1,200	800	1,200
110-41680-81410	FICA (EMPLOYER'S SHARE)	6,074	6,001	10,305	6,671	10,000
110-41680-81420	HEALTH INSURANCE	6,700	7,370	15,610	11,707	16,520
110-41680-81422	LIFE INSURANCE	196	168	360	210	340
110-41680-81425	RETIREMENT - HEALTH/LIFE	3,640	3,640	6,750	5,063	6,750
110-41680-81430	RETIREMENT - TCRS	11,952	12,131	20,040	13,132	19,720
110-41680-82110	POSTAGE	7,448	7,470	10,000	2,453	10,000
110-41680-82210	PRINTING,STATIONERY,ENVELOPES	12,231	9,011	20,000	6,847	20,000
110-41680-82215	PUBLICATIONS, REPORTS, ETC	0	68	100	22	100
110-41680-82310	ADVERTISING/LEGAL NOTICES	3,292	3,405	3,500	633	3,500
110-41680-82410	ELECTRICITY	305	305	500	229	500
110-41680-82420	WATER	2,669	1,092	3,000	707	3,000
110-41680-82450	COMMUNICATIONS	0	0	600	264	600
110-41680-82590	SPECIAL EVENTS	39,741	38,271	35,000	31,028	35,000
110-41680-82599	OTHER PROF SRVCS	19,405	18,558	25,000	14,560	25,000
110-41680-82650	R/M - GROUNDS	37,143	45,946	43,000	28,752	43,000
110-41680-82810	MBRSHIPS & REGISTRATIONS	1,274	955	2,500	1,095	2,500
110-41680-82820	TRAVEL - CONF & SCHOOLS	1,584	2,926	4,800	1,431	4,800
110-41680-83100	OFFICE SUPPLIES/MATERIALS	29	210	250	1,004	250
110-41680-83299	SUNDRY	1,064	190	1,500	1,250	1,500
110-41680-83540	COMPUTER HARDWARE - N/C	0	0	2,000	2,419	2,000
110-41680-83560	BANNERS	0	5,270	3,000	0	3,000
110-41680-87131	LDRSHIP BWOOD	1,000	1,000	1,000	1,000	1,000
110-41680-87145	HISTORIC BOARD	0	0	2,500	0	2,500
<b>Total Expenditures</b>		<b>238,084</b>	<b>245,734</b>	<b>345,990</b>	<b>216,174</b>	<b>342,320</b>

# PLANNING AND CODES DEPARTMENT

## Organization Chart



## **PLANNING AND CODES**

### **2014-2015 Non-Routine Work Plan**

The following non-routine work projects for the Planning and Codes staff are proposed for fiscal year 2014-2015:

**1) Brentwood 2020 Plan update**

The second full scale review, update and amendment of the Brentwood 2020 Comprehensive Plan began in FY 2013-2014 using assistance from an outside planning consultant. This project is intended to address the long-range planning efforts of the City. The 2020 Plan was originally adopted in 1999 and last updated in 2006. The review is intended to amend the plan in strategic areas instead of undertaking the drafting of a completely new comprehensive plan. The effort will also include a review and comprehensive update of the City's Major Thoroughfare Plan. The final phases of the update project will be completed in fall of 2014.

**Target date:** October 2014

**2) Update the Subdivision Regulations**

The subdivision Regulations were last adopted by the Planning Commission in December 2009. They became effective on January 1, 2010. In the four years staff has been working with the current version, a number of needed adjustments have been identified. Additionally, several required revisions to the stormwater regulations will also be included. The proposed modifications are related to the new infiltration requirements imposed by the Tennessee Department of Environment and Conservation (TDEC) through the City's NPDES stormwater permit. The new rule requires that the first inch of rainfall be 100% managed on-site with no discharge to surface waters and infiltrated or reused.

**Target date:** January 31, 2015

**3) Special Census**

Periodically City staff will conduct a Special Census, as permitted by state law (TCA 57-5-205). Any municipality or county has the right to conduct no more than four special censuses at its own expense at any time between the regular decennial federal censuses. A special census is conducted to increase the amount of state-shared sales tax, which is provided on a per capita basis. According to MTAS, the state shared revenue for FY 2013-2014 is \$109.46 per person.

The City must submit a letter of intent the Department of Economic and Community Development, Division of Research no later than January 1<sup>st</sup>. The special Census must be complete before March 1<sup>st</sup> and submitted for certification by the ECD in order to become effective on July 1 of each year following certification.

The last special census was conducted by staff in 2007. The state certified the population as a result of that effort was 35,262. The 2010 decennial census established the population at 37,060. Current estimates from the US Census Bureau set the population at 39,012 (2012).

**Target date:** March 1, 2015

## **PLANNING AND CODES**

### **2014-2015 Non-Routine Work Plan**

#### **4) Miscellaneous Zoning Ordinance Amendments**

As time has permitted, staff has worked on drafts of various amendments to the City's Zoning Ordinance. Prior to formal consideration, these amendments would most likely require initial feedback periods, followed by work sessions with the Board of Commissioners and Planning Commission (and in some cases, the Board of Zoning Appeals.) Development of final drafts of the amendments has been delayed while other matters have demanded staff and City Commissioner time. These amendments address matters such as:

- Updated regulations for nonconforming lots, structures and uses of property.
- Modifications to provisions for open space in OSRD subdivisions.
- Portable storage containers.
- Regulation of mobile vendors.
- Tree protection.
- Off-street parking requirements.

In addition, it is anticipated that amendments will be proposed in regard to the C-4 Town Center district. It is also likely that other amendments will result from the completion of the 2020 Plan update.

**Target date:** Various completion dates during the fiscal year

## PLANNING

### MISSION STATEMENT

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

### FINANCIALS

Category	Actual FY 2012	Actual FY 2013	Budget FY 2014	Actual YTD 2014	Budget FY 2015
Personnel Services	\$ 292,786	\$ 297,523	\$ 320,035	\$ 231,828	\$ 317,405
Operating Expenditures	60,860	60,532	74,950	49,030	104,800
Capital Outlay	17,500		-		-
<b>Total</b>	<u>\$ 371,146</u>	<u>\$ 358,055</u>	<u>\$ 394,985</u>	<u>\$ 280,858</u>	<u>\$ 422,205</u>

### BUDGET COMMENTS

The FY 2015 budget reflects an increase from FY 2014 primarily due to funding (\$30,000) for a Special Census, including postage costs, printing costs, etc. The Special Census is needed to determine growth in Brentwood's population since the 2010 Federal census. Continued funding for the 2020 Plan update, which spans more than one fiscal year, is provided in the Capital Projects Fund.

## PLANNING

<b><u>PERFORMANCE MEASURES</u></b>	<b><u>Actual FY 2012</u></b>	<b><u>Actual FY 2013</u></b>	<b><u>Target FY 2014</u></b>	<b><u>Target FY 2015</u></b>
Percent of Information Requests Processed within 3 days	100%	100%	100%	100%
Percent of Zoning Violations resolved in 30 days, excepting cases cited	100%	100%	100%	100%
Percent historic case files recorded in database	100%	100%	100%	100%

<b><u>WORKLOAD INDICATORS</u></b>	<b><u>Actual FY 2012</u></b>	<b><u>Actual FY 2013</u></b>	<b><u>Target FY 2014</u></b>	<b><u>Target FY 2015</u></b>
Planning Commission Cases	124	117	125	125
Board of Zoning Appeals Cases Reviewed	18	18	22	20
Administrative Home Occupations	557	547	500	500
Flood Insurance/Zoning Determinations	26	4	20	4
Special Event/Tent Permits	17	20	17	17
Planning Commission/BZA Plans Reviewed	142	135	132	130
Minor Land Use Cases/Administrative	10	15	15	15
Zoning District Verifications	214	231	230	215

<b><u>PERSONNEL SCHEDULE</u></b>	<b><u>Actual FY 2012</u></b>	<b><u>Budget FY 2013</u></b>	<b><u>Budget FY 2014</u></b>	<b><u>Budget FY 2015</u></b>
Planning and Codes Director	1	1	1	1
City Planner	2	2	2	2
Planner I & II	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total</b>	3	3	3	3



**CITY OF BRENTWOOD**  
**FY 2015 Budget Worksheets**

<b>Account Number</b>	<b>Account Name</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Actual</b>	<b>FY 2014 Budget</b>	<b>FY 2014 9 Months</b>	<b>FY 2015 Budget</b>
<b>DEPT 41700: PLANNING</b>						
110-41700-81110	SALARIES	195,319	199,582	206,570	151,012	206,650
110-41700-81111	SALARIES - PART TIME	0	0	4,500	0	0
110-41700-81120	SALARIES - OVERTIME	0	0	0	1,974	0
110-41700-81130	LONGEVITY PAY	1,320	1,440	1,560	1,560	1,680
110-41700-81145	COMMUNICATION ALLOWANCE	1,190	1,660	1,680	1,330	1,680
110-41700-81410	FICA (EMPLOYER'S SHARE)	14,920	15,818	16,395	12,121	16,065
110-41700-81420	HEALTH INSURANCE	20,100	22,110	23,415	17,561	24,780
110-41700-81422	LIFE INSURANCE	588	504	540	378	510
110-41700-81425	RETIREMENT - HEALTH/LIFE	12,120	12,120	12,120	9,090	12,120
110-41700-81430	RETIREMENT - TCRS	28,813	30,144	31,255	24,292	31,720
110-41700-82210	PUBLICATIONS PRINTING	0	1,065	2,000	0	2,000
110-41700-82215	PUBLICATIONS, REPORTS, ETC	1,774	166	2,500	889	2,500
110-41700-82310	ADVERTISING/LEGAL NOTICES	1,799	1,973	2,250	1,345	2,300
110-41700-82550	PLANNING CONSULTANT SRVCS	3,810	0	5,000	0	5,000
110-41700-82554	SPECIAL CENSUS	0	0	0	0	30,000
110-41700-82555	RADIO & TV SRVCS	6,800	7,100	8,000	6,250	8,500
110-41700-82570	TRAFFIC ENG SRVCS	2,340	6,149	5,000	2,624	5,000
110-41700-82620	R/M - MACH & EQUIPMENT	38,057	38,374	41,200	34,688	38,000
110-41700-82810	MBRSHIPS & REGISTRATIONS	14,347	12,178	16,500	12,510	16,700
110-41700-82820	TRAVEL - CONF & SCHOOLS	4,069	1,967	5,500	0	5,500
110-41700-83100	OFFICE SUPPLIES/MATERIALS	3,646	2,669	4,000	2,077	4,500
110-41700-83299	SUNDRY	1,639	2,036	2,000	1,007	3,000
110-41700-83535	OFFICE EQUIPMENT - N/C	995	1,000	1,000	0	1,000
110-41700-83540	COMPUTER HARDWARE - N/C	0	0	1,000	150	1,000
110-41700-83550	COMPUTER SOFTWARE-N/C	0	0	1,000	0	2,000
110-41700-89550	COMPUTER SOFTWARE	17,500	0	0	0	0
<b>Total Expenditures</b>		<b>371,146</b>	<b>358,055</b>	<b>394,985</b>	<b>280,858</b>	<b>422,205</b>



## **CODES ENFORCEMENT**

### **MISSION STATEMENT**

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

### **FINANCIALS**

<b>Category</b>	<b>Actual FY 2012</b>	<b>Actual FY 2013</b>	<b>Budget FY 2014</b>	<b>Actual YTD 2014</b>	<b>Budget FY 2015</b>
Personnel Services	\$ 683,566	\$ 710,548	\$ 726,530	\$ 525,855	\$ 726,345
Operating Expenditures	38,031	51,861	60,600	22,423	63,600
Capital Outlay	-	-	46,400	-	-
<b>Total</b>	<b>\$ 721,597</b>	<b>\$ 762,409</b>	<b>\$ 833,530</b>	<b>\$ 548,278</b>	<b>\$ 789,945</b>

### **BUDGET COMMENTS**

The FY 2015 budget is largely identical to the 2014 budget, except for the reduction of the \$46,400 budgeted last year for the replacement of two vehicles. All 15 computers in the department will be replaced, an expense that is paid for from the Equipment Replacement Fund. Health insurance has increased 5.5%, similar to all departments with employees.

## CODES ENFORCEMENT

<b><u>PERFORMANCE MEASURES</u></b>	<b><u>Actual FY 2012</u></b>	<b><u>Actual FY 2013</u></b>	<b><u>Target FY 2014</u></b>	<b><u>Target FY 2015</u></b>
Percent of complaints responded to in 5 days.	100%	100%	100%	100%
Percent of residential building permits issued within 7-10 working days (excludes transitional-steep lots or rejected plans).	98%	98%	100%	100%
Percent of building inspection requests completed within 3 business days. (After completion of State Electrical Inspection)	99%	95%	100%	95%

<b><u>WORKLOAD INDICATORS</u></b>	<b><u>Actual FY 2012</u></b>	<b><u>Actual FY 2013</u></b>	<b><u>Target FY 2014</u></b>	<b><u>Target FY 2015</u></b>
Building Permits (All Permit Types)	2,961	2,965	2,600	2,650
Building Permit Plans Received <sup>(1)</sup>	534	578	500	550
Building Related Inspections <sup>(2)</sup>	8,754	9,718	9,000	9,500
Total Inspections	18,602	19,734	19,100	18,000
Single-Family Permits Issued <sup>(3)</sup>	262	253	230	230
Code Enforcement Cases Investigated (All Types, Includes Violation Notices)	334	273	285	285
Walk-In Visitors	10,210	9,584	10,000	9,600
Incoming Telephone Calls	17,744	20,670	17,100	18,000

<b><u>PERSONNEL SCHEDULE</u></b>	<b><u>Actual FY 2012</u></b>	<b><u>Actual FY 2013</u></b>	<b><u>Budget FY 2014</u></b>	<b><u>Budget FY 2015</u></b>
Chief Building Official	1	1	1	1
Codes Enforcement Officer I & II	5	5	5	5
Municipal Codes Officer I & II	1	1	1	1
Administrative Secretary	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
<b>Total</b>	8	8	8	8

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

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

<sup>(3)</sup> Includes--Single Family, Single-Family Duplex, & Townhome

**CITY OF BRENTWOOD**  
**FY 2015 Budget Worksheets**

<b>Account Number</b>	<b>Account Name</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Actual</b>	<b>FY 2014 Budget</b>	<b>FY 2014 9 Months</b>	<b>FY 2015 Budget</b>
<b>DEPT 41710: CODES</b>						
110-41710-81110	SALARIES	453,495	457,413	466,855	342,310	462,675
110-41710-81111	SALARIES - PART TIME	21,861	29,108	23,210	17,024	23,215
110-41710-81120	SALARIES - OVERTIME	0	0	1,100	0	1,100
110-41710-81130	LONGEVITY PAY	3,080	3,560	3,880	3,880	4,200
110-41710-81145	COMMUNICATION ALLOWANCE	3,360	3,360	3,360	2,660	3,360
110-41710-81410	FICA (EMPLOYER'S SHARE)	35,186	36,610	38,105	26,838	37,835
110-41710-81420	HEALTH INSURANCE	53,600	58,960	62,445	46,834	66,075
110-41710-81422	LIFE INSURANCE	1,567	1,344	1,440	1,008	1,360
110-41710-81425	RETIREMENT - HEALTH/LIFE	19,035	19,035	19,035	14,276	19,035
110-41710-81430	RETIREMENT - TCRS	66,959	69,089	70,800	54,380	71,190
110-41710-81470	WORKER'S COMPENSATION	13,088	15,000	15,000	11,250	15,000
110-41710-81481	CLOTHING & UNIFORMS	2,868	2,496	4,500	2,133	4,500
110-41710-82210	PUBLICATIONS PRINTING	1,446	2,408	2,500	472	2,500
110-41710-82215	PUBLICATIONS, REPORTS, ETC	4,129	5,710	5,000	75	3,500
110-41710-82310	ADVERTISING/LEGAL NOTICES	40	0	500	0	500
110-41710-82450	COMMUNICATIONS	3,332	3,029	3,300	2,384	4,000
110-41710-82540	ARCH ENG & LANDSCAPING	5,523	9,890	8,000	823	5,000
110-41710-82605	R/M - OFFICE MACH & EQUIP	1,385	1,232	3,000	1,612	3,000
110-41710-82610	R/M - MOTOR VEHICLES	3,667	1,984	5,000	1,114	4,000
110-41710-82625	TIRES TUBES ETC	965	1,784	2,000	1,052	2,000
110-41710-82810	MBRSHIPS & REGISTRATIONS	3,464	8,485	8,000	1,580	8,000
110-41710-82820	TRAVEL - CONF & SCHOOLS	6,003	6,088	8,800	1,682	8,800
110-41710-83100	OFFICE SUPPLIES/MATERIALS	1,639	2,717	3,000	1,036	3,000
110-41710-83299	SUNDRY	1,458	1,659	2,500	576	3,500
110-41710-83310	FUEL	11,381	15,985	17,500	12,041	22,000
110-41710-83535	OFFICE EQUIPMENT - N/C	55	1,526	3,000	1,020	3,000
110-41710-83540	COMPUTER HARDWARE - N/C	146	0	600	0	2,500
110-41710-83550	COMPUTER SOFTWARE-N/C	0	313	1,000	0	1,000
110-41710-85130	INS - LIABILITY	1,765	3,624	3,700	218	4,100
110-41710-89520	VEHICLES	0	0	46,400	0	0
110-41710-89540	COMPUTER HARDWARE	1,100	0	0	0	0
<b>Total Expenditures</b>		<b>721,597</b>	<b>762,409</b>	<b>833,530</b>	<b>548,278</b>	<b>789,945</b>

## INSURANCE AND OTHER BENEFITS

### MISSION STATEMENT

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

### FINANCIALS

Category	Actual FY 2012	Actual FY 2013	Budget FY 2014	Actual YTD 2014	Budget FY 2015
Personnel Services	\$ 683,154	\$ 651,564	\$ 698,300	\$ 551,230	\$ 1,257,910
Operating Expenditures	51,218	66,236	76,100	(1,299)	83,000
Capital Outlay	-	-	-	-	-
<b>Total</b>	<b>\$ 734,372</b>	<b>\$ 717,800</b>	<b>\$ 774,400</b>	<b>\$ 549,931</b>	<b>\$ 1,340,910</b>

### BUDGET COMMENTS

This activity initially centralizes for easier consideration the cost for proposed FY 2015 enhancements to Personnel Services in General Fund activities. Funding is included for a proposed 1.0% market pay adjustment and merit pay adjustments averaging 2.0% (\$446,435), including associated cost for FICA and TCRS. Funding of \$105,975 is also provided for two (2) new full-time positions: one (1) Lieutenant (Technical Support Officer) in the Fire and Rescue Department to oversee the Department's apparatus fleet and other maintenance related programs, and one (1) Maintenance Worker in Parks and Recreation to assist with maintenance at the 398 acre Smith Park.

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

Other significant changes in the FY 2015 proposed budget include a 6.5% increase in Workers Compensation insurance, and a 10.7% increase in property insurance. The change in combined liability insurance was 2.83%. The increases are a result of market adjustments by our insurance carrier. An additional \$9,000 is provided for a modest enhancement to the City's self-funded dental reimbursement benefit. This enhancement, the first in at least 10 years, will increase the per person maximum benefit from \$600/year to \$700/year (\$200 per year for routine, preventive services and \$500 per year for non-routine dental services). Note that the budgeted amount for the City's Long Term Disability benefit has been reduced by \$10,000 based on the recent premium savings realized due to a switch in vendors.

### PERSONNEL SCHEDULE

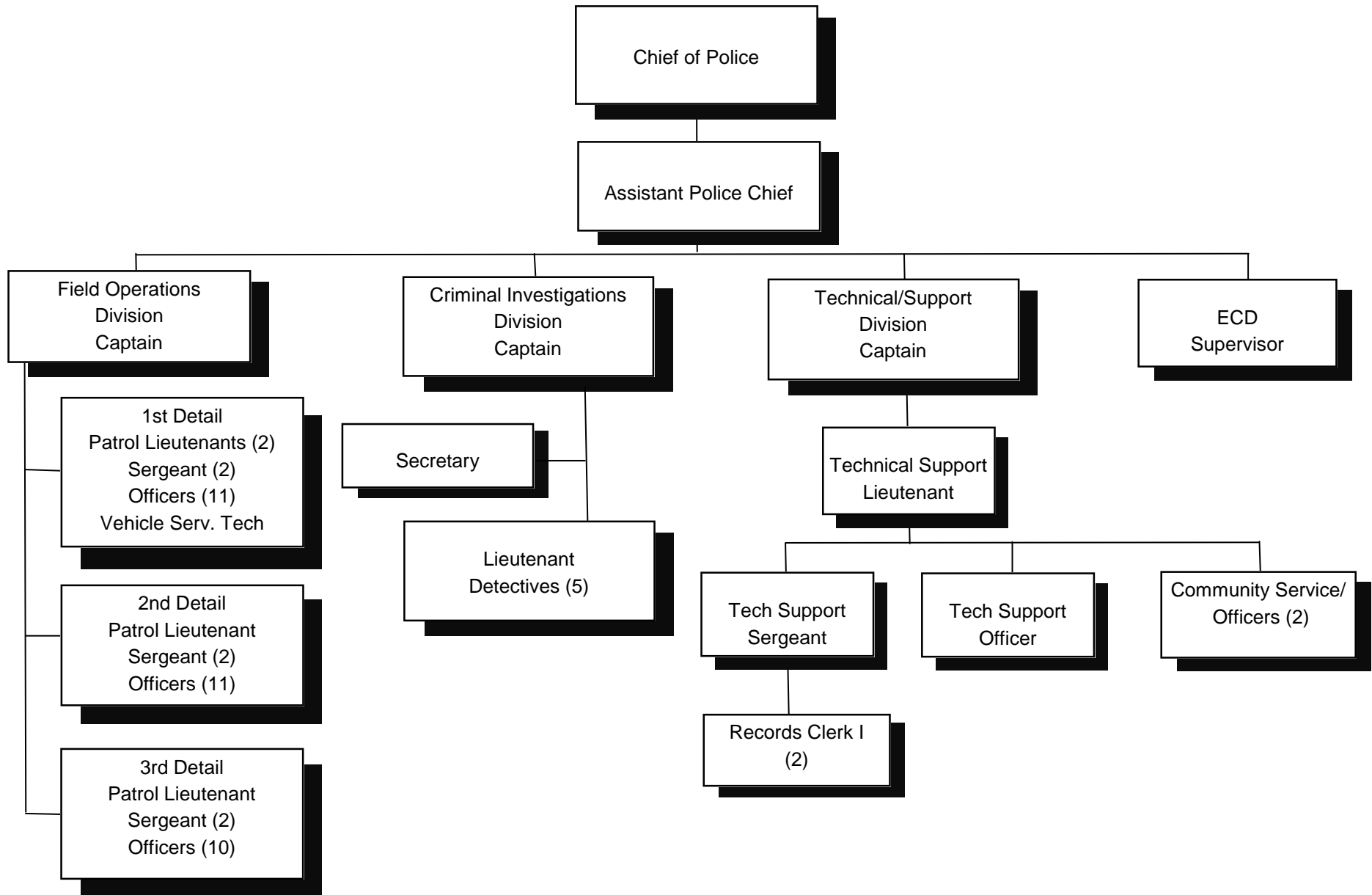
No personnel are directly assigned to this activity

**CITY OF BRENTWOOD**  
**FY 2015 Budget Worksheets**

<b>Account Number</b>	<b>Account Name</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Actual</b>	<b>FY 2014 Budget</b>	<b>FY 2014 9 Months</b>	<b>FY 2015 Budget</b>
<b>DEPT 41990: INSURANCE/OTHER BENEFITS</b>						
110-41990-81103	NEW EMPLOYEES (FT)-SALARIES W/BENF	0	0	0	0	105,975
110-41990-81106	PAY PLAN ADJUSTMENTS (3%) W/BENF	0	0	0	0	446,435
110-41990-81410	FICA (EMPLOYER'S SHARE)	12,575	5,254	14,300	6,174	14,500
110-41990-81421	DENTAL REIMBURSEMENT	67,113	60,226	70,000	37,404	79,000
110-41990-81425	RETIREE HEALTH INSURANCE	0	0	0	0	0
110-41990-81440	457 RETIREMENT MATCH	8,347	0	0	0	0
110-41990-81441	401 RETIREMENT MATCH	227,189	236,353	240,000	182,454	240,000
110-41990-81445	RETIREE LEAVE PAYOUT - RESERVE	100,000	100,000	100,000	100,000	100,000
110-41990-81450	SICK LEAVE BUY-BACKS	56,650	52,540	55,000	53,193	57,000
110-41990-81455	ATTENDANCE BONUS PAY	10,500	11,250	15,000	500	15,000
110-41990-81456	ANNUAL LEAVE BUY-BACKS	108,369	116,491	117,000	118,193	120,000
110-41990-81457	EDUCATION REIMBURSEMENT	10,081	13,410	12,000	10,350	15,000
110-41990-81460	UNEMPLOYMENT COMPENSATION	11,523	0	5,000	236	5,000
110-41990-81470	WORKER'S COMPENSATION	8,572	20,000	20,000	15,000	20,000
110-41990-81480	LONG-TERM DISABILITY INSURANCE	62,235	36,040	50,000	27,726	40,000
110-41990-85105	INS - PRIVACY AND NETWORK SECURITY	0	3,005	5,000	0	7,000
110-41990-85120	INS - VEHICLE & EQUIP	2,873	2,315	6,000	2,681	4,000
110-41990-85130	LIABILITY INSURANCE	48,025	60,496	64,100	-3,980	71,000
110-41990-85140	OFFICIALS' SURETY BONDS	320	420	1,000	0	1,000
<b>Total Expenditures</b>		<b>734,372</b>	<b>717,800</b>	<b>774,400</b>	<b>549,931</b>	<b>1,340,910</b>

# POLICE DEPARTMENT

## Organizational Chart



## **POLICE DEPARTMENT 2014-2015 Non-Routine Work Plan**

The Police Department proposes to undertake the following non-routine work projects in the 2014-2015 fiscal year:

- 1) **Review and update (where needed) the Police policies considered to be the High Risk Critical Tasks that impact Law Enforcement Operations and create exposure to liability litigation.**

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

**Target Date:** January 1, 2015

- 2) **Implement new Records Management Software to include a Court Management module.**

Since the initial purchase of our Records Management Software, the company has been sold twice. Our current vendor, Integraph, has quoted an unreasonable amount of money to update our existing software just to make TBI submissions functional. After evaluating all options, staff has determined that it is in our best interest to purchase new Records Management Software which will yield maintenance savings going forward. The new vendor will also provide a Court Management module with their product which will preclude us from having to pay for additional interfaces between the new software vendor and our existing court software vendor which will also yield additional maintenance savings going forward. This will be an extensive project that will involve installation, conversion of existing data, and training, but will ultimately enable us to be more efficient and effective in managing our records process. A recommendation on the purchase of the new software is expected to come before the City Commission by the end of FY 2014 with implementation occurring during the first half of FY 2015.

**Target Date:** January 1, 2015

**POLICE DEPARTMENT**  
**2014-2015 Non-Routine Work Plan**

**3) Traffic Ordinance Update**

Chapter 66 of the Brentwood Municipal Code is known as the “Brentwood Traffic Ordinance.” It addresses a number of matters, including abandoned vehicles, accident protocol, parking, vehicle equipment, bicycles and pedestrians, and traffic control devices. Normally, state laws are not enforceable in municipal courts. However, the Tennessee Code permits municipalities to adopt a number of state traffic laws as City ordinances. It is periodically necessary to update the Traffic Ordinance to remove obsolete references to state laws and add new language to encompass new laws where needed. The review and update of the Traffic Ordinance will be undertaken as a joint project with the City Attorney.

**Target Date:** January 31, 2015

**4) Complete the Law Enforcement Accreditation Program**

The Tennessee Law Enforcement Accreditation Program was created for Tennessee law enforcement agencies and is administered by the Tennessee Association of Chiefs of Police Professional Standards Committee. The program will provide certain targeted standards for police departments to encourage cooperation, recognize professional standing, encourage professional services and ensure public safety throughout the State of Tennessee. Because the Brentwood Police Department is a CALEA accredited agency, they will only be required to meet five (5) additional standards specific to the State of Tennessee to achieve this certification.

**Target Date:** October 1, 2014

**5) Review of False Alarm Billing Options**

Responding to false alarms is problematic for the Police Department and diverts manpower away from other important needs in the community. Presently, when alarms are classified as false, it is very difficult to take enforcement action including assessment of \$25 fines as provided for in the Municipal Code to encourage follow up action by the owner to correct or minimize the faulty alarm. The Department proposes to review options for implementation of a new false alarm tracking and billing system that will integrate with the City’s computer aided dispatch system and allow for efficient billing of false alarm violations with minimal impact on staff resources. The City’s existing false alarm ordinance will also be reviewed with recommendations to the City Commission for revisions that may be needed before implementing this program.

**Target Date:** April 1, 2015



## POLICE DEPARTMENT

### MISSION STATEMENT

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

### FINANCIALS

Category	Actual FY 2012	Actual FY 2013	Budget FY 2014	Actual YTD 2014	Budget FY 2015
Personnel Services	\$ 4,937,234	\$ 4,919,786	\$ 5,275,410	\$ 3,832,175	\$ 5,296,140
Operating Expenditures	680,817	696,874	807,400	755,236	1,210,300
Capital Outlay	364,245	367,062	377,500		7,500
<b>Total</b>	<b>\$ 5,982,296</b>	<b>\$ 5,983,722</b>	<b>\$ 6,460,310</b>	<b>\$ 4,587,411</b>	<b>\$ 6,513,940</b>

### BUDGET COMMENTS

The slight increase in the FY 2015 budget is due to several changes. There is a 5.5% increase in the contribution to the health insurance program affecting all budget activities with full-time employees. Also included is the increase in maintenance costs for Everbridge high-speed emergency notification (\$17,000), and funding for part-time administrative assistance (\$22,000). Full-time salaries and retirement expenses are down by over \$40,000 due to senior staff retirements.

Other changes in FY 2015 include \$8,000 for legal assistance to research police department policies, and a \$10,000 increase in the contribution to the Equipment Replacement Fund. The department will replace 11 vehicles through the Equipment Replacement Fund in FY 2015.

Note that staff is also recommending reclassification of two existing officer positions to the rank of sergeant to provide sufficient supervisory personnel to ensure that every shift will have at least one supervisor on duty every day. Currently, there are two shifts on which vacation leave, training, sick leave, court, etc. results in several days each year where there is no supervisor on duty. This situation creates serious liability exposure should an incident occur. This reclassification does not reduce the number of officers on the street and the minimal cost impact can be absorbed within the existing budgeted amount for salaries within the department.

## POLICE DEPARTMENT

<b><u>PERFORMANCE MEASURES</u></b>	<b><u>Actual CY 2012</u></b>	<b><u>Actual CY 2013</u></b>	<b><u>Target CY 2014</u></b>	<b><u>Target CY 2015</u></b>
Average response time per call (minutes)	5 min/19 sec	4min/47 sec	5 min	5 min
Number and percent of personnel completing in-service training or professional development	100%	100%	100%	100%
Percent uncommitted time	50%	50%	50%	50%
Police calls rate/1,000 population	990	855	1,100	1,000
Percent compliance with applicable accreditation standards	100%	100%	100%	100%

<b><u>WORKLOAD INDICATORS</u></b>	<b><u>Actual CY 2012</u></b>	<b><u>Actual CY 2013</u></b>	<b><u>Target CY 2014</u></b>	<b><u>Target CY 2015</u></b>
Serious Crimes	85	106	100	110
Traffic Accidents	756	776	775	780
Criminal Investigations Clearance Rate	46%	46%	50%	50%

<b><u>PERSONNEL SCHEDULE</u></b>	<b><u>Actual FY 2012</u></b>	<b><u>Actual FY 2013</u></b>	<b><u>Budget FY 2014</u></b>	<b><u>Budget FY 2015</u></b>
Police Chief	1	1	1	1
Assistant Police Chief	1	1	1	1
Captain	3	3	3	3
ECD Supervisor	0	0	1	1
Lieutenant	6.5	6.5	7	6
Sergeant	4	4	4	7
Detective	4	5	5	5
Police Officers	36	35	37	35
Records Clerk I & II	2	2	2	2
Vehicle Services Technician	1	1	1	1
Administrative Secretary	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
<b>Total</b>	59.5	59.5	63	63

**CITY OF BRENTWOOD**  
**FY 2015 Budget Worksheets**

<b>Account Number</b>	<b>Account Name</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Actual</b>	<b>FY 2014 Budget</b>	<b>FY 2014 9 Months</b>	<b>FY 2015 Budget</b>
<b>DEPT 42100: POLICE</b>						
110-42100-81110	SALARIES	3,090,089	3,009,799	3,226,840	2,316,423	3,193,050
110-42100-81111	SALARIES - PART TIME	0	0	0	3,257	22,000
110-42100-81120	SALARIES - OVERTIME	118,256	132,689	111,490	108,396	111,490
110-42100-81130	LONGEVITY PAY	23,960	24,260	25,480	23,080	24,640
110-42100-81140	STATE PAY SUPPLEMENTS	31,200	31,800	33,600	0	33,600
110-42100-81145	COMMUNICATION ALLOWANCE	13,020	14,520	12,720	11,640	14,880
110-42100-81170	F T O SUPPLEMENTAL PAY	5,325	2,864	7,200	6,316	7,200
110-42100-81190	SHIFT DIFFERENTIAL	36,859	35,425	41,100	25,303	41,100
110-42100-81410	FICA (EMPLOYER'S SHARE)	240,792	237,168	264,575	181,931	263,770
110-42100-81420	HEALTH INSURANCE	402,000	442,200	491,730	369,317	520,350
110-42100-81422	LIFE INSURANCE	11,766	9,744	11,340	7,322	10,710
110-42100-81425	RETIREMENT - HEALTH/LIFE	161,340	161,340	166,720	125,040	166,720
110-42100-81430	RETIREMENT - TCRS	579,333	581,900	622,415	463,645	621,430
110-42100-81470	WORKER'S COMPENSATION	80,353	100,000	100,000	75,000	100,000
110-42100-81481	CLOTHING & UNIFORMS	61,751	64,557	65,200	57,491	70,200
110-42100-82110	POSTAGE & BOX RENTAL	1,475	306	2,500	291	2,500
110-42100-82210	PRINTING,STATIONERY,ENVELOPES	2,963	4,721	7,500	4,218	7,500
110-42100-82330	PERIODICAL SUBSCRIPTIONS	1,529	1,581	3,000	1,427	3,000
110-42100-82450	COMMUNICATIONS	61,347	40,346	49,000	25,936	44,000
110-42100-82599	OTHER PROF SRVCS	54,507	52,051	56,000	56,499	71,500
110-42100-82610	R/M - MOTOR VEHICLES	68,929	75,555	70,000	36,788	70,000
110-42100-82620	R/M - OTHER EQUIPMENT	114,623	87,925	124,500	75,668	141,400
110-42100-82625	TIRES TUBES ETC	15,369	13,520	18,000	8,121	18,000
110-42100-82810	MBRSHIPS & REGISTRATIONS	42,312	37,807	45,000	41,308	45,000
110-42100-82820	TRAVEL - CONF & SCHOOLS	38,878	33,713	50,000	16,706	50,000
110-42100-83100	OFFICE SUPPLIES/MATERIALS	6,203	7,068	15,000	3,024	15,000
110-42100-83215	HOUSEHOLD/JANITORIAL SUPPLIES	16,573	16,503	20,000	9,666	20,000
110-42100-83270	FIRE ARM SUPPLIES	39,610	33,657	43,000	26,020	43,000
110-42100-83290	OTHER OPER SUPPLIES	59,510	53,175	70,000	34,661	65,000
110-42100-83310	FUEL	137,709	196,121	205,000	140,428	205,000
110-42100-83520	TRAFFIC ENFORCEMENT SUPPLIES	4,836	4,126	2,500	1,156	2,500
110-42100-83525	VEHICLE ACCESSORIES	28,778	16,653	17,500	26,494	24,000
110-42100-83530	EQUIPMENT - N/C	0	15,558	2,400	5,076	2,400
110-42100-83535	OFFICE EQUIPMENT - N/C	7,691	1,412	4,500	5,376	4,500
110-42100-83540	COMPUTER HARDWARE - N/C	5,143	3,838	8,500	8,464	4,000
110-42100-83550	COMPUTER SOFTWARE-N/C	1,472	5,839	5,000	0	2,500
110-42100-85130	INS - LIABILITY	40,344	56,222	58,500	1,616	64,500
110-42100-85240	RENTAL - MACH & EQUIP	12,206	10,697	25,000	6,807	20,000
110-42100-88930	EQUIPMENT REPLACEMENT FUND	350,000	360,000	370,000	277,500	380,000
110-42100-89530	RADIO EQUIPMENT	0	0	0	0	0
110-42100-89535	OFFICE EQUIPMENT	0	1,873	0	0	0

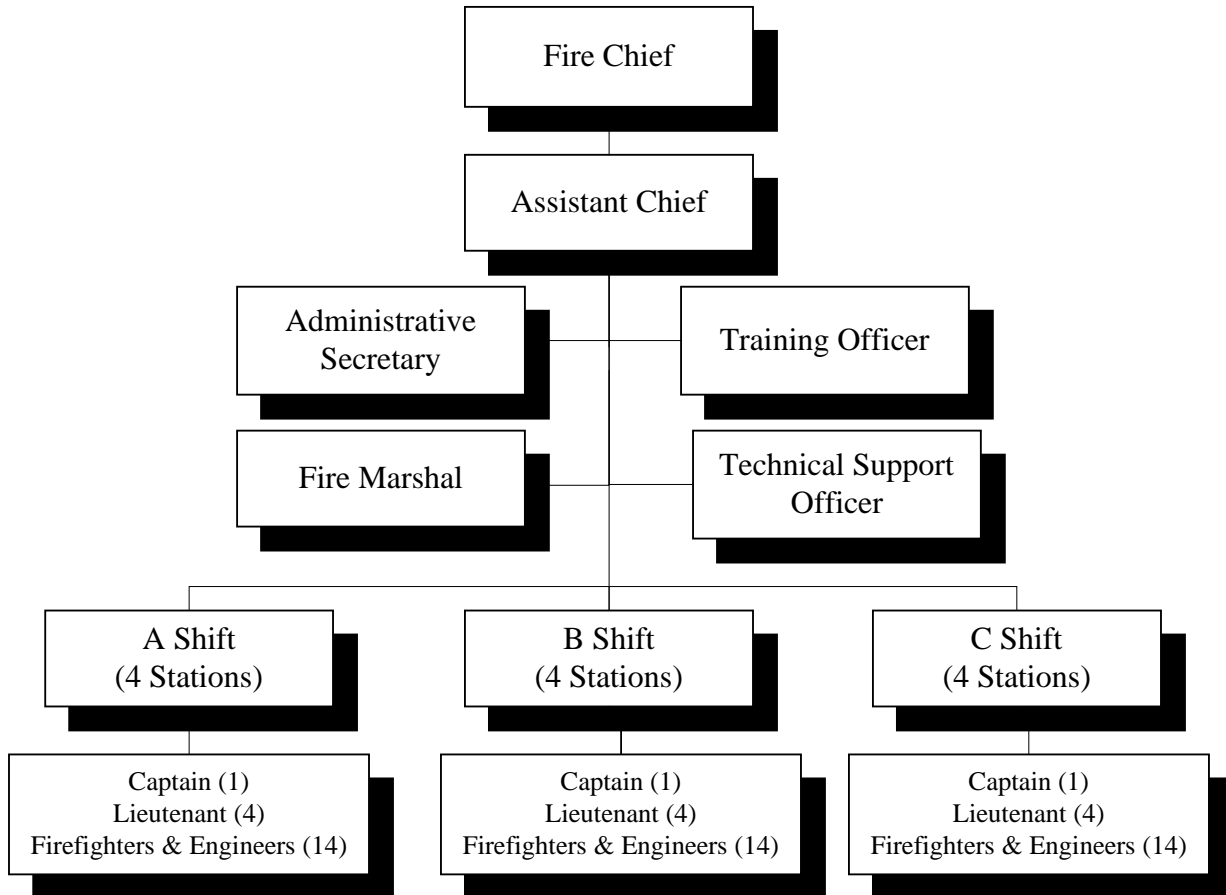
**CITY OF BRENTWOOD**  
**FY 2015 Budget Worksheets**

<b>Account Number</b>	<b>Account Name</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Actual</b>	<b>FY 2014 Budget</b>	<b>FY 2014 9 Months</b>	<b>FY 2015 Budget</b>
110-42100-89540	COMPUTER HARDWARE	0	3,093	0	0	0
110-42100-89550	COMPUTER SOFTWARE	0	0	0	0	0
110-42100-89560	MISC TECHNOLOGY	14,245	2,096	7,500	0	7,500
<b>Total Expenditures</b>		<b>5,982,296</b>	<b>5,983,722</b>	<b>6,460,310</b>	<b>4,587,411</b>	<b>6,513,940</b>



# **FIRE and RESCUE DEPARTMENT**

## **Organization Chart**



## **FIRE AND RESCUE DEPARTMENT**

### **2014-2015 Non-Routine Work Plan**

The Fire and Rescue Department proposes the following as its goals and objectives for the non-routine work plan for the 2014-2015 fiscal year:

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

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

**Target Date:** April 30, 2015

**2) Specification, Delivery, and Acceptance of New Fire Apparatus.**

In FY 2015, a new pumper truck is scheduled to be funded in the CIP to replace Engine 4 stationed at the Safety Center East. New specifications will be developed for a custom-built apparatus designed to meet the unique needs of its first-due response district, which is primarily residential in nature. Characteristics will include a lower profile apparatus with a shorter wheelbase more appropriately suited for the narrow roadways and varying topography commonly found in the eastern portion of the city. The bid process will begin immediately after the start of the new fiscal year with delivery estimated by late June of 2015. Once delivered, the truck will be supplied with the necessary tools and equipment, and all personnel will be trained in its operation.

**Target Date:** June 30, 2015

**FIRE AND RESCUE DEPARTMENT**  
**2014-2015 Non-Routine Work Plan**

**3) Explore the Development of a Joint Automatic Aid Agreement With Nolensville Fire Department and Metro Nashville Fire Department for the Eastern Quadrant of the City.**

In 2014, the Fire & Rescue Department completed a comprehensive evaluation of community risk, response patterns, and resource needs for all incident types city-wide. This analysis was used to develop a deployment analysis known as a Standard of Cover (SOC). Through this process areas were identified within the eastern quadrant of the city that would require additional resources, beyond our routine daily staffing and equipment, to handle significant structure fire incidents. Those areas include the Governors Club, Elmbrook, and Hampton Reserve. While mutual aid is always available as an option, Brentwood Fire & Rescue has recognized the benefit of an immediate response as provided through simultaneous dispatch via the Automatic Aid Agreement with Franklin Fire Department. Based upon this experience, the department will explore the option of developing similar agreements with Nolensville and Metro Nashville for specified areas within each jurisdiction. Any proposal(s) to create such agreements would be brought before the City Commission separately for approval.

**Target Date:** January 15, 2015



## **FIRE AND RESCUE DEPARTMENT**

### **MISSION STATEMENT**

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

### **FINANCIALS**

<b>Category</b>	<b>Actual FY 2012</b>	<b>Actual FY 2013</b>	<b>Budget FY 2014</b>	<b>Actual YTD 2014</b>	<b>Budget FY 2015</b>
Personnel Services	\$ 5,369,488	\$ 5,450,337	\$ 5,562,375	\$ 4,146,855	\$ 5,493,775
Operating Expenditures	455,955	521,213	550,150	561,327	846,000
Capital Outlay	289,979	262,450	318,950	76,624	32,000
<b>Total</b>	<b>\$ 6,115,422</b>	<b>\$ 6,234,000</b>	<b>\$ 6,431,475</b>	<b>\$ 4,784,806</b>	<b>\$ 6,371,775</b>

### **BUDGET COMMENTS**

The FY 2015 budget reflects a decrease of nearly \$60,000 over FY 2014, largely due to retirement of senior staff. There is one additional position requested in FY 2015, a Lieutenant to serve as a Technical Support Officer, the cost of which is budgeted in the Insurance and Other Benefits section of the budget and will be transferred to the Fire Department upon endorsement by the City Commission. As with other departments, a 5.5% increase in contributions to the health insurance program is included in all budget activities containing full-time personnel. Other increases include a \$7,000 increase in the fuel line item, and a \$15,000 increase in the contribution to the Equipment Replacement Fund based on the projected future replacement cost of motorized equipment.

## FIRE AND RESCUE DEPARTMENT

<b><u>PERFORMANCE MEASURES</u></b>	<b><u>Actual FY 2012</u></b>	<b><u>Actual FY 2013</u></b>	<b><u>Target FY 2014</u></b>	<b><u>Target FY 2015</u></b>
Average response time (in minutes)	6 min. 20 sec.	6 min. 24 sec.	6 min. 0 sec.	6 min. 30 sec.
Property loss	\$2,231,770	\$908,720	\$4,000,000	\$2,000,000
Property saved	\$24,458,223	\$15,238,975	\$20,000,000	\$15,000,000
People reached with public education programs	11,650	12,250	12,000	12,300
Percentage of inspections completed for eligible buildings	100%	100%	100%	100%
Percentage of Officers with State Fire Officer certification	100%	100%	100%	100%
Percentage of Firefighters with State Certification	100%	92%	100%	98%
Percentage of Firefighters/Officers receiving state in-service training	89%	85%	95%	90%
Percent of hydrants flushed per year	100%	95%	100%	100%
Percentage of Firefighters/Officers State certified as EMT or higher	93%	96%	93%	96%
Percentage of on-shift Fire Officers with State Inspector Certification	100%	94%	100%	100%
Percentage of Fire code Violations cleared in 90 days	91%	94%	95%	95%
<b><u>WORKLOAD INDICATORS</u></b>	<b><u>Actual FY 2012</u></b>	<b><u>Actual FY 2013</u></b>	<b><u>Target FY 2014</u></b>	<b><u>Target FY 2015</u></b>
Total calls for service	2,742	2,721	2,950	2,850
Commercial inspections	495	493	500	500
Follow-up Inspections conducted	707	703	650	675
Fire prevention programs	185	214	210	215
Hydrants maintained (Twice Annually)	2,350	2,425	2,375	2,450
Open burning permits	98	106	95	100
Blasting permits	7	9	10	10
Fire drills conducted	24	18	20	20
Plan Reviews	181	210	200	200
Acceptance tests, site visits, investigation of code related citizen complaints, incident follow-ups	205	223	200	200

## FIRE AND RESCUE DEPARTMENT

<b><u>PERSONNEL SCHEDULE</u></b>	<b><u>FY 2012</u></b>	<b><u>FY 2013</u></b>	<b><u>FY 2014</u></b>	<b><u>FY 2015</u></b>
Fire Chief	1	1	1	1
Assistant Fire Chief	1	1	1	1
Fire Training Officer	1	1	1	1
Fire Marshal	1	1	1	1
Captain	3	3	3	3
Lieutenant	12	12	12	13
Firefighter & Fire Engineer/Driver	42	42	42	42
Administrative Secretary	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
<b>Total</b>	62	62	62	63

**CITY OF BRENTWOOD**  
**FY 2015 Budget Worksheets**

<b>Account Number</b>	<b>Account Name</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Actual</b>	<b>FY 2014 Budget</b>	<b>FY 2014 9 Months</b>	<b>FY 2015 Budget</b>
<b>DEPT 42200: FIRE AND RESCUE</b>						
110-42200-81110	SALARIES	3,263,971	3,323,166	3,379,335	2,529,278	3,274,715
110-42200-81115	SALARIES - OTHER	177,520	143,826	150,000	103,962	150,000
110-42200-81120	SALARIES - OVERTIME	29,141	9,050	12,420	7,288	12,420
110-42200-81130	LONGEVITY PAY	30,400	32,080	34,520	33,160	32,920
110-42200-81140	STATE PAY SUPPLEMENTS	37,200	35,400	36,000	0	36,000
110-42200-81145	COMMUNICATION ALLOWANCE	1,920	2,280	3,840	2,270	4,080
110-42200-81180	EMT SUPPLEMENTAL PAY	130,389	133,223	145,200	98,861	148,800
110-42200-81410	FICA (EMPLOYER'S SHARE)	267,042	270,800	287,740	202,441	279,910
110-42200-81420	HEALTH INSURANCE	415,400	456,940	483,930	362,948	512,090
110-42200-81422	LIFE INSURANCE	12,406	10,808	11,160	8,190	10,540
110-42200-81425	RETIREMENT - HEALTH/LIFE	171,495	171,495	171,495	128,621	171,495
110-42200-81430	RETIREMENT - TCRS	656,502	667,414	685,335	521,732	674,405
110-42200-81470	WORKER'S COMPENSATION	97,823	86,000	86,000	64,500	86,000
110-42200-81481	CLOTHING & UNIFORMS	23,806	55,634	32,400	30,892	32,400
110-42200-81482	PERSONAL PROTECTIVE EQUIPMENT	29,250	26,435	22,000	22,237	25,000
110-42200-82110	POSTAGE	341	359	300	143	300
110-42200-82410	ELECTRICITY	8,538	8,512	9,500	5,687	9,000
110-42200-82420	WATER	650	691	700	534	700
110-42200-82430	SEWER	785	872	800	685	800
110-42200-82440	NATURAL GAS	1,314	1,714	2,000	1,954	2,000
110-42200-82450	COMMUNICATIONS	29,257	19,098	25,000	13,844	25,000
110-42200-82599	OTHER PROF SRVCS	205	13,500	33,000	29,588	33,000
110-42200-82605	R/M - OFFICE MACH & EQUIPMENT	6,382	7,530	6,000	9,519	11,000
110-42200-82610	R/M - MOTOR VEHICLES	51,118	62,945	65,000	43,501	65,000
110-42200-82620	R/M - MACH & EQUIPMENT	14,135	14,013	15,000	14,456	15,000
110-42200-82625	TIRES TUBES ETC	8,194	19,903	10,000	7,749	12,500
110-42200-82650	R/M - GROUNDS	891	1,093	1,500	599	1,500
110-42200-82660	R/M - BUILDINGS	3,296	9,116	6,000	16,596	10,000
110-42200-82670	R/M - PLUMBING & HVAC	805	276	1,000	614	1,000
110-42200-82780	TRAINING	21,057	17,686	0	-15	0
110-42200-82810	MBRSHIPS & REGISTRATIONS	7,486	8,263	18,000	15,982	18,000
110-42200-82820	TRAVEL - CONF & SCHOOLS	17,737	17,523	25,000	14,493	25,000
110-42200-83100	OFFICE SUPPLIES/MATERIALS	6,770	8,051	10,000	3,697	9,000
110-42200-83215	HOUSEHOLD/JANITORIAL SUPPLIES	9,492	11,021	10,000	8,149	10,000
110-42200-83240	MEDICAL SUPPLIES	15,476	10,530	15,000	10,470	15,000
110-42200-83290	OTHER OPER SUPPLIES	15,795	26,971	25,000	12,715	25,000
110-42200-83299	SUNDRY	4,285	3,666	5,000	3,157	5,000
110-42200-83310	FUEL	49,318	67,888	70,000	57,223	77,000
110-42200-83530	EQUIPMENT - N/C	47,430	51,701	32,300	14,659	32,500
110-42200-83535	OFFICE EQUIPMENT - N/C	9,647	2,160	1,500	1,420	1,500
110-42200-83540	COMPUTER HARDWARE - N/C	1,085	393	1,500	681	1,500

**CITY OF BRENTWOOD**  
**FY 2015 Budget Worksheets**

<b>Account Number</b>	<b>Account Name</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Actual</b>	<b>FY 2014 Budget</b>	<b>FY 2014 9 Months</b>	<b>FY 2015 Budget</b>
110-42200-83550	COMPUTER SOFTWARE-N/C	69	418	500	162	500
110-42200-83555	MISC TECHNOLOGY N/C	0	6,069	20,000	1,840	20,000
110-42200-84400	FIRE PREVENTION/EDUCATION	12,462	11,740	15,000	11,003	15,000
110-42200-85110	INS ON BLDGS	937	1,141	1,300	1,192	1,450
110-42200-85120	INS - VEH & EQUIP	268	491	750	979	1,000
110-42200-85130	INS - LIABILITY	35,953	41,665	44,500	1,276	46,750
110-42200-85210	HYDRANT RENTAL EXPENSE	100,000	100,000	100,000	75,000	100,000
110-42200-88930	EQUIPMENT REPLACEMENT FD	240,000	255,000	283,000	212,250	298,000
110-42200-89520	VEHICLES	25,034	0	35,950	29,658	32,000
110-42200-89530	EQUIPMENT	0	7,450	0	0	0
110-42200-89560	MISC TECHNOLOGY	24,945	0	0	0	0
110-42200-89920	GRANT - EQUIPMENT	0	0	0	46,966	0
<b>Total Expenditures</b>		<b>6,115,422</b>	<b>6,234,000</b>	<b>6,431,475</b>	<b>4,784,806</b>	<b>6,371,775</b>

## SAFETY CENTER EAST

### MISSION STATEMENT

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

### FINANCIALS

Category	<u>Actual FY 2012</u>	<u>Actual FY 2013</u>	<u>Budget FY 2014</u>	<u>Actual YTD 2014</u>	<u>Budget FY 2015</u>
Personnel Services	\$ -				
Operating Expenditures	71,437	74,232	64,150	55,811	61,650
Capital Outlay	-	-		-	
<b>Total</b>	<u>\$ 71,437</u>	<u>\$ 74,232</u>	<u>\$ 64,150</u>	<u>\$ 55,811</u>	<u>\$ 61,650</u>

### BUDGET COMMENTS

This budget provides for utilities, grounds and building maintenance of the facility. The FY 2015 budget reflects a small reduction in costs due to miscellaneous savings across several line items. No major changes are proposed for the operations of Safety Center East.

<u>PERFORMANCE MEASURES</u>	<u>Actual FY 2012</u>	<u>Actual FY 2013</u>	<u>Target FY 2014</u>	<u>Target FY 2015</u>
Maintenance cost per square foot	\$1.82	\$1.74	\$1.84	\$1.88
Cost per square foot-utilities	\$1.93	\$1.85	\$2.01	\$1.97
Facility operating cost per square foot	\$6.12	\$6.36	\$5.49	\$5.28
<u>WORKLOAD INDICATORS</u>	<u>Actual FY 2012</u>	<u>Actual FY 2013</u>	<u>Target FY 2014</u>	<u>Target FY 2015</u>
Total square feet in building	11,675	11,675	11,675	11,675
Total acreage of site	15	15	15	15

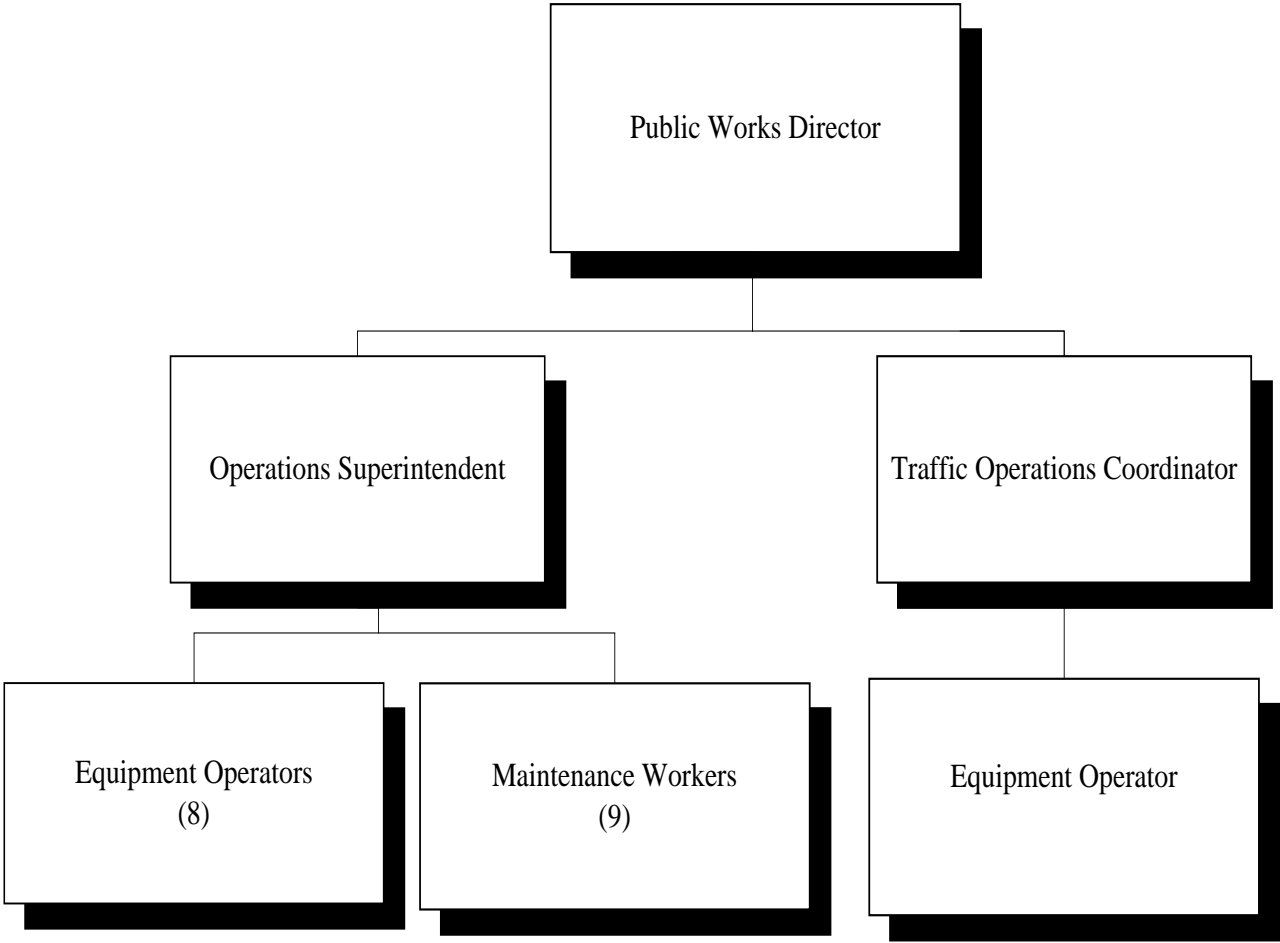
### PERSONNEL SCHEDULE

No staff is assigned to this activity.

**CITY OF BRENTWOOD**  
**FY 2015 Budget Worksheets**

<b>Account Number</b>	<b>Account Name</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Actual</b>	<b>FY 2014 Budget</b>	<b>FY 2014 9 Months</b>	<b>FY 2015 Budget</b>
<b>DEPT 42210: BRENTWOOD SAFETY CENTER EAST</b>						
110-42210-82410	ELECTRIC	18,068	17,530	17,000	13,685	17,000
110-42210-82420	WATER	1,469	915	2,500	813	2,000
110-42210-82430	SEWER	711	610	1,000	416	1,000
110-42210-82440	NATURAL/PROPANE GAS	2,303	2,539	3,000	2,560	3,000
110-42210-82450	COMMUNICATIONS	21,563	19,330	3,000	4,190	3,000
110-42210-82599	OTHER PROF SERVICES	705	500	1,000	1,513	1,000
110-42210-82605	R/M - OFFICE MACH & EQUIP	919	1,838	2,000	2,862	3,000
110-42210-82620	R/M - MACH & EQUIPMENT	807	2,462	7,500	3,701	2,500
110-42210-82650	GROUNDS MAINT	7,415	9,261	9,000	6,125	9,000
110-42210-82660	R/M - BUILDINGS	5,389	4,357	6,000	9,602	6,000
110-42210-82670	R/M - PLUMBING & HVAC	733	3,096	2,500	2,121	3,000
110-42210-83100	OFFICE SUPPLIES/MATERIALS	301	300	500	0	500
110-42210-83215	HOUSEHOLD/JANITORIAL SUPPLIES	7,691	3,564	4,000	2,711	4,000
110-42210-83290	OTHER OPER SUPPLIES	467	1,767	1,000	620	1,000
110-42210-83535	OFFICE EQUIPMENT - N/C	146	2,250	0	361	500
110-42210-83555	MISC TECHNOLOGY N/C	0	0	0	585	0
110-42210-85110	INS ON BUILDINGS	2,750	3,774	4,000	3,946	5,000
110-42210-85130	INS - LIABILITY	0	139	150	0	150
<b>Total Expenditures</b>		<b>71,437</b>	<b>74,232</b>	<b>64,150</b>	<b>55,811</b>	<b>61,650</b>

**PUBLIC WORKS DEPARTMENT**  
**Organization Chart**





## **PUBLIC WORKS DEPARTMENT**

### **2014-2015 Non-Routine Work Plan**

The following non-routine goals and objectives are proposed for the 2014-2015 fiscal year. The majority of the work projects are focused on the effective implementation of the capital improvements program.

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

- A) Continue to work closely with TDOT on the construction phase of the project.
- B) Assist residents with complaints and problems through TDOT's representatives.

**Target Date:** Summer 2016 –Construction to be completed

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

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

**Target Dates:** August 1, 2014 – Construction contract awarded  
October 1, 2014 – Begin Construction

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

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

**Target Dates:** Ongoing through FY 2015  
June 30, 2015 - Completion of ROW Acquisition

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

- A) Coordinate with Boyle Investment Group on the construction of the street and their responsibilities on the project.
- B) Oversee the City's portion of the sidewalk construction and the repaving, using the annual road maintenance contractor.

**Target Dates:** April, 2014 – Start of Construction  
Fall 2014 – Construction complete with final topping to be placed after most of the heavy construction is completed.

**PUBLIC WORKS DEPARTMENT**  
**2014-2015 Non-Routine Work Plan**

**5. Alignment and Intersection Improvement Study on Sunset Road and Ragsdale Road Intersection.**

- A) Work with engineer to find the safest and most cost effective way to align Ragsdale Road and Sunset Road to provide a safer intersection.
- B) Conduct a public meeting and meet with affected property owners as necessary to discuss proposed alignment.

**Target Dates:** February 28, 2015

**6. Miscellaneous Capital Projects**

- A) Oversee large drainage project at Brentwood Lane / Hood Drive
- B) Oversee annual street re-surfacing program.

**Target Dates:** Various dates throughout the year. Drainage project will be weather dependent.

## **PUBLIC WORKS**

### **MISSION STATEMENT**

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

### **FINANCIALS**

<b>Category</b>	<b>Actual FY 2012</b>	<b>Actual FY 2013</b>	<b>Budget FY 2014</b>	<b>Actual YTD 2014</b>	<b>Budget FY 2015</b>
Personnel Services	\$ 1,172,366	\$ 1,155,548	\$ 1,258,315	\$ 901,470	\$ 1,264,115
Operating Expenditures	967,598	955,121	1,240,700	409,822	1,513,600
Capital Outlay	237,494	206,309	224,200	56,516	79,500
<b>Total</b>	<b>\$ 2,377,458</b>	<b>\$ 2,316,978</b>	<b>\$ 2,723,215</b>	<b>\$ 1,367,808</b>	<b>\$ 2,857,215</b>

### **BUDGET COMMENTS**

The FY 2015 budget includes \$760,000 for street resurfacing, a \$100,000 increase from FY 2014. Total funding for the resurfacing program from all funds is \$2,100,000 (\$100,000 more than FY 2014) and includes \$1,040,000 from the State Street Aid Fund plus \$300,000 from the Capital Projects Fund.

Other budget increases in FY 2015 include the 5.5% increase in the transfer to the health insurance program as reflected in all activities with full-time personnel, a \$7,000 increase for fuel, and \$27,500 for replacement of a 3/4 ton heavy duty pick up truck. Also included are two snow plows and a replacement chipper machine, totaling \$52,000. Right-of-way maintenance remains at \$135,000.

## PUBLIC WORKS

<b><u>PERFORMANCE MEASURES</u></b>	<b><u>Actual FY 2012</u></b>	<b><u>Actual FY 2013</u></b>	<b><u>Target FY 2014</u></b>	<b><u>Target FY 2015</u></b>
Work orders completed within two weeks	95%	95%	95%	95%
Percent of roadway sections rated in good or excellent condition by annual	89%	89%	87%	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	1 hour or less
Average street sweeping frequency per year on established residential routes	1 per month	1 per month	1 per month	1 per month
<b><u>WORKLOAD INDICATORS</u></b>	<b><u>Actual FY 2012</u></b>	<b><u>Actual FY 2013</u></b>	<b><u>Target FY 2014</u></b>	<b><u>Target FY 2015</u></b>
Work orders processed	3,106	2,667	4,000	4,000
Chipper service - locations	33,151	36,961	34,000	35,000
Lane miles of roadway under City jurisdiction	434	439	440	445
<b><u>PERSONNEL SCHEDULE</u></b>	<b><u>Actual FY 2012</u></b>	<b><u>Budget FY 2013</u></b>	<b><u>Budget FY 2014</u></b>	<b><u>Budget FY 2015</u></b>
Public Works Director	1	1	1	1
Operations Superintendent	1	1	1	1
Equipment Operator I, II & III	8	8	8	8
Maintenance Worker I & Sr.	<u>9</u>	<u>9</u>	<u>9</u>	<u>9</u>
Total	19	19	19	19

**CITY OF BRENTWOOD**  
**FY 2015 Budget Worksheets**

<b>Account Number</b>	<b>Account Name</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Actual</b>	<b>FY 2014 Budget</b>	<b>FY 2014 9 Months</b>	<b>FY 2015 Budget</b>
<b>DEPT 43120: PUBLIC WORKS</b>						
110-43120-81110	SALARIES	739,086	702,693	762,015	533,300	757,930
110-43120-81120	SALARIES - OVERTIME	34,017	40,985	48,430	42,244	48,430
110-43120-81130	LONGEVITY PAY	7,760	7,680	8,640	8,200	9,200
110-43120-81145	COMMUNICATION ALLOWANCE	1,700	1,500	1,440	1,140	1,440
110-43120-81410	FICA (EMPLOYER'S SHARE)	56,000	54,216	62,770	41,770	62,500
110-43120-81420	HEALTH INSURANCE	127,300	140,030	148,300	111,225	156,930
110-43120-81422	LIFE INSURANCE	3,685	3,318	3,420	2,702	3,230
110-43120-81425	RETIREMENT - HEALTH/LIFE	32,520	34,180	34,180	25,635	34,180
110-43120-81430	RETIREMENT - TCRS	114,180	112,398	122,620	91,471	123,775
110-43120-81470	WORKER'S COMPENSATION	34,332	41,000	41,000	30,750	41,000
110-43120-81481	CLOTHING & UNIFORMS	19,223	17,359	20,500	12,655	20,500
110-43120-82270	LANDFILL FEES	11,912	2,578	5,000	785	5,000
110-43120-82450	COMMUNICATIONS	1,602	1,423	3,000	944	3,000
110-43120-82599	OTHER PROF SRVCS	3,410	1,735	5,000	2,449	5,000
110-43120-82610	R/M - MOTOR VEHICLES	30,996	26,402	35,000	16,709	35,000
110-43120-82620	R/M - MACH & EQUIPMENT	25,561	36,488	40,000	15,169	40,000
110-43120-82625	TIRES TUBES ETC	10,561	9,184	12,000	4,925	12,000
110-43120-82640	R/M - ROADS & STREETS	460,245	510,000	710,000	46,738	810,000
110-43120-82643	SIGNS/SALT/STRIPING/SUPPLIES	181,199	95,055	110,000	18,320	110,000
110-43120-82644	GUARD RAILS & POSTS	1,475	1,150	5,000	0	5,000
110-43120-82646	CRUSHED STONE	3,958	2,376	8,000	115	8,000
110-43120-82647	ASPHALT & ASPHALT FILLER	2,211	3,917	8,500	2,753	8,500
110-43120-82655	R O W MAINTENANCE - MOWING	119,745	119,350	135,000	76,300	135,000
110-43120-82690	STREET SWEEPING	24,703	24,126	30,000	12,376	30,000
110-43120-82810	MBRSHIPS & REGISTRATIONS	1,531	145	3,000	378	3,000
110-43120-82820	TRAVEL - CONF & SCHOOLS	1,032	44	2,000	0	2,000
110-43120-83290	OTHER OPER SUPPLIES	4,045	7,639	15,000	10,051	15,000
110-43120-83310	FUEL	67,023	96,047	96,000	76,958	103,000
110-43120-83530	EQUIPMENT- N/C	534	0	0	0	0
110-43120-83535	OFFICE EQUIPMENT - N/C	0	0	0	0	0
110-43120-85120	INS - VEH & EQUIP	804	973	600	996	1,000
110-43120-85130	INS - LIABILITY	10,040	14,113	15,100	0	15,600
110-43120-85240	RENTAL - MACH & EQUIP	7,574	2,565	7,500	484	7,500
110-43120-88930	EQUIPMENT REPLACEMENT FUND	160,000	165,000	165,000	123,750	165,000
110-43120-89520	VEHICLES	43,154	0	24,500	23,724	27,500
110-43120-89530	EQUIPMENT	34,340	41,309	34,700	32,792	52,000
<b>Total Expenditures</b>		<b>2,377,458</b>	<b>2,316,978</b>	<b>2,723,215</b>	<b>1,367,808</b>	<b>2,857,215</b>

## **STORM DRAINAGE**

### **MISSION STATEMENT**

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

### **FINANCIALS**

<b>Category</b>	<b><u>Actual FY 2012</u></b>	<b><u>Actual FY 2013</u></b>	<b><u>Budget FY 2014</u></b>	<b><u>Actual YTD 2014</u></b>	<b><u>Budget FY 2015</u></b>
Operating Expenditures \$	-	\$ -	\$ -	\$ -	\$ -
Subdivision					
Improvements	34,722	13,372	50,000	20,666	50,000
<b>Total</b>	<b><u>\$ 34,722</u></b>	<b><u>\$ 13,372</u></b>	<b><u>\$ 50,000</u></b>	<b><u>\$ 20,666</u></b>	<b><u>\$ 50,000</u></b>

### **BUDGET COMMENTS**

In FY 2015, \$50,000 is provided for small, miscellaneous drainage improvements throughout the City. In addition, \$50,000 in the Capital Projects Fund will be allocated for replacement of the concrete drainage swale between 1210 Brentwood Lane and 1209 Hood Drive.

<b><u>PERFORMANCE MEASURES</u></b>	<b><u>Actual FY 2012</u></b>	<b><u>Actual FY 2013</u></b>	<b><u>Target FY 2014</u></b>	<b><u>Target FY 2015</u></b>
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Percent of outlet ditches cleaned	90%	90%	90%	90%
Percent of time storm drain system operates as designed for storm events	95%	95%	95%	95%

<b><u>WORKLOAD INDICATORS</u></b>	<b><u>Actual FY 2012</u></b>	<b><u>Actual FY 2013</u></b>	<b><u>Target FY 2014</u></b>	<b><u>Target FY 2015</u></b>
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Maintenance/number of locations	860	752	1,000	1,000
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### **PERSONNEL SCHEDULE**

No personnel are exclusively assigned to this activity.

**CITY OF BRENTWOOD**  
**FY 2015 Budget Worksheets**

<b>Account Number</b>	<b>Account Name</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Actual</b>	<b>FY 2014 Budget</b>	<b>FY 2014 9 Months</b>	<b>FY 2015 Budget</b>
<b>DEPT 43150: STORM DRAINAGE</b>						
110-43150-89440	SUBDIVISION IMPROVEMENTS	34,722	13,372	50,000	20,666	50,000
	<b>Total Expenditures</b>	<b>34,722</b>	<b>13,372</b>	<b>50,000</b>	<b>20,666</b>	<b>50,000</b>

## **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**

<b>Category</b>	<b>Actual FY 2012</b>	<b>Actual FY 2013</b>	<b>Budget FY 2014</b>	<b>Actual YTD 2014</b>	<b>Budget FY 2015</b>
Operating Expenditures	\$ 443,129	\$ 450,210	\$ 455,000	\$ 369,188	\$ 485,000
Capital Outlay	-				
<b>Total</b>	<b>\$ 443,129</b>	<b>\$ 450,210</b>	<b>\$ 455,000</b>	<b>\$ 369,188</b>	<b>\$ 485,000</b>

### **BUDGET COMMENTS**

The FY 2015 budget reflects an increase of \$30,000 based on actual expenditure trends in FY 2014. Street lighting expenditures rise a result of power cost increases and additions to the City's street light inventory as lights in new subdivisions are assumed.

<b><u>PERFORMANCE MEASURES</u></b>	<b>Actual FY 2012</b>	<b>Actual FY 2013</b>	<b>Target FY 2014</b>	<b>Target FY 2015</b>
Percent of street lights repaired within	50%	50%	50%	50%
<b><u>WORKLOAD INDICATORS</u></b>	<b>Actual FY 2012</b>	<b>Actual FY 2013</b>	<b>Target FY 2014</b>	<b>Target 2015</b>
Public street lights - number	3,440	3,502	3,550	3,550

### **PERSONNEL SCHEDULE**

No personnel are directly assigned to this activity.





**CITY OF BRENTWOOD**  
**FY 2015 Budget Worksheets**

<b>Account Number</b>	<b>Account Name</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Actual</b>	<b>FY 2014 Budget</b>	<b>FY 2014 9 Months</b>	<b>FY 2015 Budget</b>
<b>DEPT 43160: STREET LIGHTING</b>						
110-43160-82410	ELECTRIC	443,129	450,210	455,000	369,188	485,000
	<b>Total Expenditures</b>	<b>443,129</b>	<b>450,210</b>	<b>455,000</b>	<b>369,188</b>	<b>485,000</b>

## TRAFFIC SIGNALIZATION

### MISSION STATEMENT

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

### FINANCIALS

Category	<u>Actual FY 2012</u>	<u>Actual FY 2013</u>	<u>Budget FY 2014</u>	<u>Actual YTD 2014</u>	<u>Budget FY 2015</u>
Personnel Services	\$ 93,687	\$ 161,350	\$ 160,040	\$ 113,079	\$ 165,040
Operating Expenditures	81,428	73,756	101,400	50,563	114,000
Capital Outlay	29,470	8,713	16,500	-	26,000
<b>Total</b>	<u>\$ 204,585</u>	<u>\$ 243,819</u>	<u>\$ 277,940</u>	<u>\$ 163,642</u>	<u>\$ 305,040</u>

### BUDGET COMMENTS

This activity carries out standard signal maintenance (i.e. bulb replacement, traffic detector loop replacement, signal head modification/replacement, etc.) as needed throughout the year. The FY 2015 budget reflects a small increase over FY 2014. Due to the addition of the Traffic Signal repair van in FY 2014, there is an increase in the contribution to the Equipment Replacement Fund of \$4,500 to pre-fund its eventual replacement. Property insurance has been increased \$3,600 in anticipation of coverage for newly installed fiber optic lines. Equipment purchases include \$26,000 for a traffic signal battery back-up, conflict tester, and a replacement speed warning system on Holly Tree Gap.

FY 2015 expenditures also include \$20,000 for traffic engineering studies by consulting engineers as needed, including traffic signal warrants, stop sign studies, and other traffic network engineering work.

## TRAFFIC SIGNALIZATION

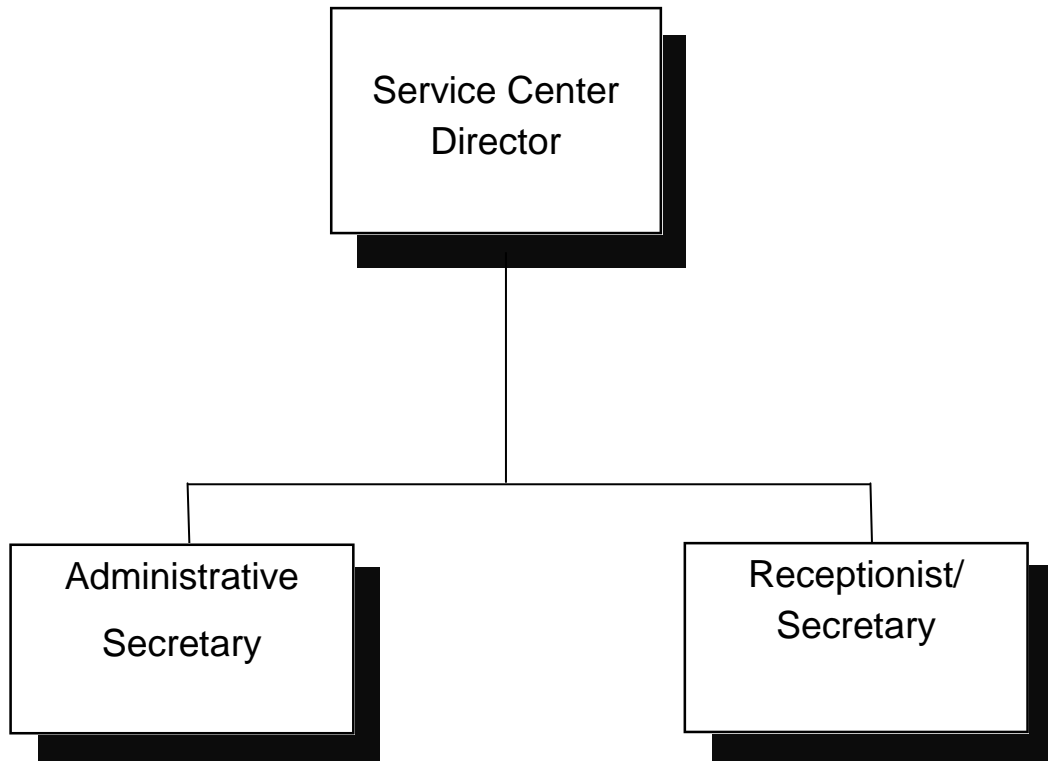
<b><u>PERFORMANCE MEASURES</u></b>	<b><u>Actual FY 2012</u></b>	<b><u>Actual FY 2013</u></b>	<b><u>Target FY 2014</u></b>	<b><u>Target FY 2015</u></b>
Percent of traffic signals repaired within 24 hours of being reported	100%	99%	99%	99%
<b><u>WORKLOAD INDICATORS</u></b>	<b><u>Actual FY 2012</u></b>	<b><u>Actual FY 2013</u></b>	<b><u>Target FY 2014</u></b>	<b><u>Target FY 2015</u></b>
Traffic signals - number	45	46	47	47
<b><u>PERSONNEL SCHEDULE</u></b>	<b><u>Actual FY 2012</u></b>	<b><u>Actual FY 2013</u></b>	<b><u>Budget FY 2014</u></b>	<b><u>Budget FY 2015</u></b>
Traffic Operations Coordinator	1	1	1	1
Equipment Operator I, II, & III	<u>0</u>	<u>1</u>	<u>1</u>	<u>1</u>
<b>Total</b>	1	2	2	2

**CITY OF BRENTWOOD**  
**FY 2015 Budget Worksheets**

<b>Account Number</b>	<b>Account Name</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Actual</b>	<b>FY 2014 Budget</b>	<b>FY 2014 9 Months</b>	<b>FY 2015 Budget</b>
<b>DEPT 43165: TRAFFIC SIGNALIZATION</b>						
110-43165-81110	SALARIES	63,267	100,874	107,535	73,651	107,830
110-43165-81111	SALARIES - PART TIME	0	0	0	0	0
110-43165-81120	SALARIES - OVERTIME	2,798	11,000	3,105	5,458	4,500
110-43165-81130	LONGEVITY PAY	240	680	760	760	840
110-43165-81145	COMMUNICATION ALLOWANCE	480	900	960	740	960
110-43165-81410	FICA (EMPLOYER'S SHARE	4,697	8,247	8,560	5,835	8,695
110-43165-81420	HEALTH INSURANCE	6,700	14,740	15,610	11,707	16,520
110-43165-81422	LIFE INSURANCE	196	168	360	126	340
110-43165-81425	RETIREMENT - HEALTH/LIFE	2,610	2,610	2,610	1,958	2,610
110-43165-81430	RETIREMENT - TCRS	9,774	16,662	16,740	12,584	17,245
110-43165-82410	ELECTRIC	6,903	4,704	6,000	6,625	6,000
110-43165-82450	COMMUNICATIONS	7,884	8,473	5,500	1,602	8,500
110-43165-82570	TRAFFIC ENG SERVICES	16,942	6,105	25,000	0	20,000
110-43165-82610	R/M - MOTOR VEHICLES	2,870	109	2,000	268	2,000
110-43165-82620	R/M - MACH & EQUIPMENT	3,140	2,407	10,000	812	5,000
110-43165-82641	CONTRACT SIGNAL MAINTENANCE	6,906	12,581	10,000	3,283	15,000
110-43165-82810	MBRSHIPS & REGISTRATIONS	260	1,007	300	260	1,500
110-43165-82820	CONFERENCES & SCHOOLS	2,665	4,462	3,500	0	4,000
110-43165-83100	OFFICE SUPPLIES	0	0	0	930	0
110-43165-83290	OTHER OPERATING SUPPLIES	24,589	24,084	23,000	17,608	23,000
110-43165-83310	FUEL	2,686	3,618	5,000	2,342	5,000
110-43165-85110	INS ON PROPERTY	7,531	11,675	12,400	12,218	16,000
110-43165-85240	RENTAL - EXPENSE	1,977	0	2,500	0	2,500
110-43165-88930	EQUIPMENT REPLACEMENT FUND	6,500	6,500	6,500	4,875	11,000
110-43165-89530	EQUIPMENT	22,970	2,213	10,000	0	26,000
<b>Total Expenditures</b>		<b>204,585</b>	<b>243,819</b>	<b>277,940</b>	<b>163,642</b>	<b>305,040</b>

# SERVICE CENTER

## Organizational Chart



## SERVICE CENTER

### MISSION STATEMENT

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

### FINANCIALS

Category	Actual FY 2012	Actual FY 2013	Budget FY 2014	Actual YTD 2014	Budget FY 2015
Personnel Services	\$ 85,176	\$ 88,920	\$ 92,320	\$ 61,018	\$ 92,110
Operating Expenditures	150,207	149,178	164,500	119,142	172,000
Capital Outlay	-				
<b>Total</b>	<u>\$ 235,383</u>	<u>\$ 238,098</u>	<u>\$ 256,820</u>	<u>\$ 180,160</u>	<u>\$ 264,110</u>

### BUDGET COMMENTS

The FY 2015 budget reflects a small change over FY 2014. The two positions funded through this activity provide clerical support to all departments located at the facility. Replacement of nine (9) security cameras is budgeted (\$4,500), as well as increases in phone system maintenance (\$2,000), property insurance (\$1,000), and utilities (\$1,000).

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

## SERVICE CENTER

<b><u>PERFORMANCE MEASURES</u></b>	<b><u>Actual FY 2012</u></b>	<b><u>Actual FY 2013</u></b>	<b><u>Target FY 2014</u></b>	<b><u>Target FY 2015</u></b>
Maintenance cost per square foot	\$1.70	\$1.85	\$1.84	\$1.79
Cost per square foot-utilities	\$1.28	\$1.29	\$1.40	\$1.42
Facility operating cost per square foot	\$3.74	\$3.71	\$4.09	\$4.28
<b><u>WORKLOAD INDICATORS</u></b>	<b><u>Actual FY 2012</u></b>	<b><u>Actual FY 2013</u></b>	<b><u>Target FY 2014</u></b>	<b><u>Target FY 2015</u></b>
Total Phone Calls Answered	12,000	12,000	12,000	12,000
Number of Walk-In Customers Served	1,336	1,421	1,600	1,600
Total square feet in building	22,460	22,460	22,460	22,460
Total square feet in storage-shed	5,368	5,368	5,368	5,368
Total square feet in open-air covered equipment storage	10,360	10,360	10,360	10,360
Total square feet in salt storage building	2,000	2,000	2,000	2,000
<b><u>PERSONNEL SCHEDULE</u></b>	<b><u>Actual FY 2012</u></b>	<b><u>Actual FY 2013</u></b>	<b><u>Budget FY 2014</u></b>	<b><u>Budget FY 2015</u></b>
Administrative Secretary	1	1	1	1
Receptionist/Secretary	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
<b>TOTAL</b>	2	2	2	2

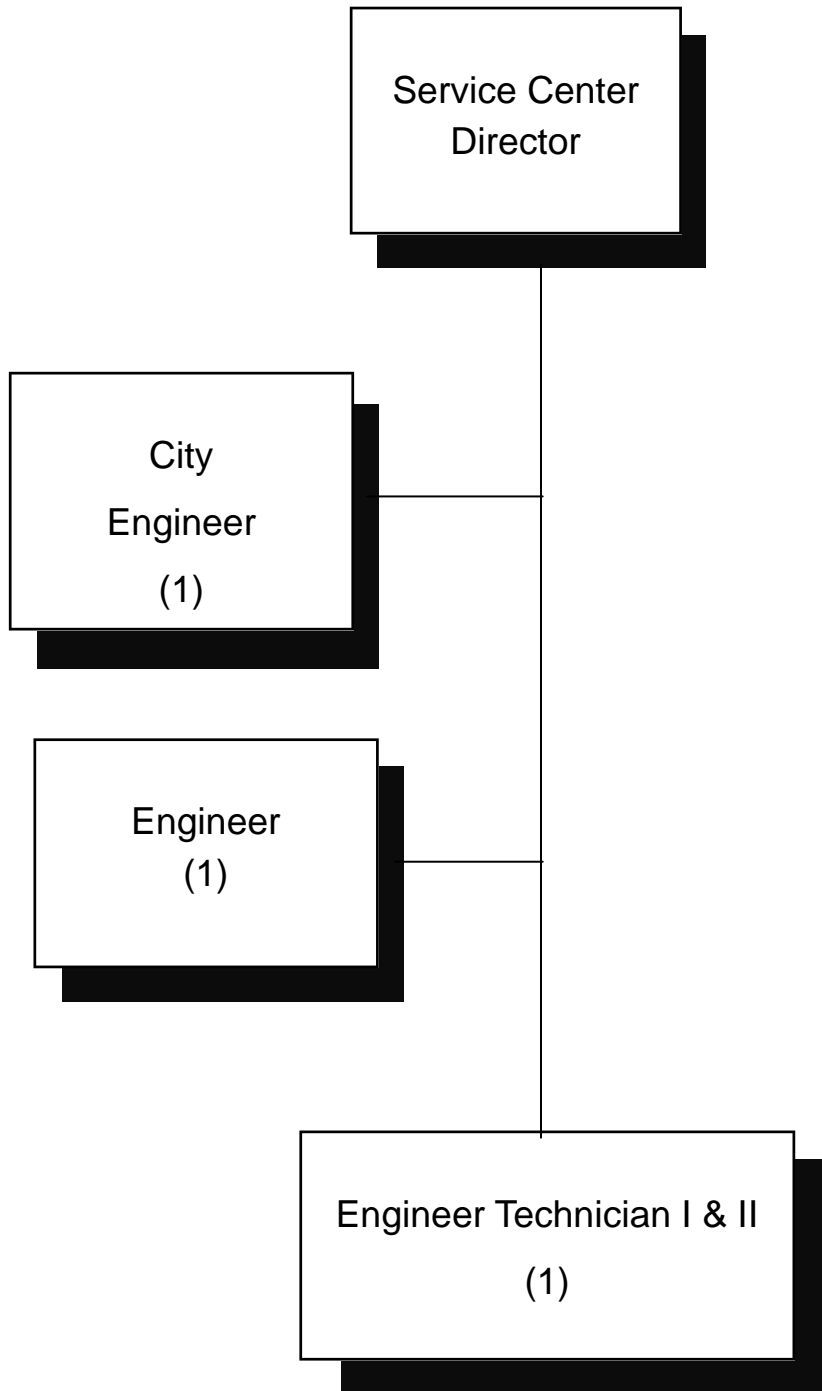


**CITY OF BRENTWOOD**  
**FY 2015 Budget Worksheets**

<b>Account Number</b>	<b>Account Name</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Actual</b>	<b>FY 2014 Budget</b>	<b>FY 2014 9 Months</b>	<b>FY 2015 Budget</b>
<b>DEPT 43170: SERVICE CENTER</b>						
110-43170-81110	SALARIES	55,156	56,591	58,555	36,991	57,520
110-43170-81120	SALARIES - OVERTIME	694	909	570	567	570
110-43170-81130	LONGEVITY PAY	0	0	200	200	240
110-43170-81410	FICA (EMPLOYER'S SHARE)	3,758	4,124	4,540	2,756	4,465
110-43170-81420	HEALTH INSURANCE	13,400	14,740	15,610	11,707	16,520
110-43170-81422	LIFE INSURANCE	392	336	360	196	340
110-43170-81425	RETIREMENT - HEALTH/LIFE	3,540	3,540	3,540	2,655	3,540
110-43170-81430	RETIREMENT - TCRS	8,236	8,680	8,945	5,946	8,915
110-43170-82330	PERIODICAL SUBSCRIPTIONS	234	355	350	311	350
110-43170-82410	ELECTRIC	32,575	32,374	34,000	15,558	33,000
110-43170-82420	WATER	5,790	4,828	8,000	6,918	8,500
110-43170-82430	SEWER	1,693	1,944	2,100	1,432	2,100
110-43170-82440	NATURAL/PROPANE GAS	9,769	11,162	10,500	11,152	12,000
110-43170-82450	COMMUNICATIONS	4,232	2,840	4,000	0	4,000
110-43170-82540	ARCH ENG & LANDSCAPING	555	0	0	0	0
110-43170-82599	OTHER PROF SRVCS	3,750	4,549	7,000	11,019	7,000
110-43170-82605	R/M - OFFICE MACH & EQUIPMENT	6,217	6,549	7,000	6,426	9,000
110-43170-82645	STORM WATER DRAINAGE	1,549	1,549	1,550	1,033	1,550
110-43170-82650	GROUNDS MAINT CONTRACT	9,846	9,536	11,000	7,066	11,000
110-43170-82660	R/M - BUILDINGS	52,157	50,634	50,000	34,370	50,000
110-43170-82670	R/M - PLUMBING & HVAC	2,522	2,192	4,500	7,235	4,500
110-43170-83100	OFFICE SUPPLIES/MATERIALS	4,722	6,012	6,000	4,179	6,000
110-43170-83215	HOUSEHOLD/JANITORIAL SUPPLIES	6,908	7,526	10,000	5,462	9,000
110-43170-83290	OTHER OPER SUPPLIES	594	1,436	2,500	1,199	2,500
110-43170-83530	EQUIPMENT - N/C	2,501	0	0	0	4,500
110-43170-83550	COMPUTER SOFTWARE-N/C	0	157	0	0	0
110-43170-85110	INS ON BLDGS	4,593	5,535	6,000	5,782	7,000
<b>Total Expenditures</b>		<b>235,383</b>	<b>238,098</b>	<b>256,820</b>	<b>180,160</b>	<b>264,110</b>

# ENGINEERING

## Organizational Chart



## **ENGINEERING DEPARTMENT**

### **2014-2015 Non-Routine Work Plan**

The Engineering Department proposes the following as its goals and objectives for the non-routine work plan for the 2014-2015 fiscal year.

#### **1. Coordinate Completion of Smith Park**

The renovation of the historic home was substantially completed in November of 2013. The original schedule for Phase I of the park indicated construction would be complete in April of 2014, however the project is behind schedule for a number of reasons including CSX permitting, weather and other factors. It is now anticipated that final completion of all Phase I components will carry over into the next fiscal year with substantial completion expected sometime in mid-June or early July. As the park has progressed it has become increasingly apparent that there will be a significant level of follow-up work to fully complete the park. These tasks may include removal of existing fencing that is no longer needed or desired, installation of additional signage and landscaping as well as a host of other tasks. It is also anticipated that as the park is opened and residents begin to use the park other tasks and needs will become apparent. Therefore the Service Center Director will be responsible for continuing to coordinate these activities to ensure the park is fully functional and complete.

**Target Date:** July 1, 2014 for substantial completion  
September 1, 2014 for full completion

#### **2. Coordinate Visual Assessment of Little Harpeth River**

In accordance with our TDEC storm water permit, the city must perform visual assessments of all “impaired” streams within the city limits every five years. TDEC establishes a list of impaired streams referred to as the “303d” list. Virtually all streams in suburban areas are considered “impaired” due to development activities and the limited vegetative buffer between land uses and the streams. In the coming fiscal year the city will perform the required assessment on the Little Harpeth River. The assessment entails a number of activities including physically walking the entire stream looking for potential sources of pollution, debris, as well as other conditions that may be impacting water quality in the stream. The Little Harpeth is the largest stream within the city limits and it passes through many subdivisions and other properties throughout the city. While the city intends to utilize a consultant specializing in these types of assessments there will be a significant level of coordination required of staff with property owners and property owners’ associations. The Engineering Department will be responsible for this coordination and for overall management of the effort.

**Target Date:** March 1, 2015

## **ENGINEERING DEPARTMENT**

### **2014-2015 Non-Routine Work Plan**

#### **3. Coordinate/Manage Corps of Engineers Flood Study**

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

**Target Date:** November 30, 2014

#### **4. Manage/Coordinate Joint Brentwood/Metro Traffic Study**

The City of Brentwood, in coordination with Metro Nashville, submitted an application for Intelligent Transportation System (ITS) grant funding to the Nashville Area Metropolitan Planning Organization (MPO). We received notice to proceed from TDOT on April 2, 2014. The purpose of the project is to improve the regional transportation infrastructure that is shared between the City of Brentwood and Metro Nashville in the area near Old Hickory Boulevard, Maryland Way, I-65 and Franklin Road. Due to land constraints and other factors typical infrastructure improvements such as widening and interchange expansion are cost prohibitive. Therefore other solutions must be explored to alleviate congestion, reduce traffic delay and add to the vitality and sustainability of these communities. Specific elements of this project include collection of traffic counts at primary intersections, analysis of the current traffic signal timing plans, evaluation of future growth, computer modeling and analysis of current traffic patterns, development of improved traffic signal coordination plans and evaluation of opportunities for the two jurisdictions to work together to improve overall system operation. A professional engineering firm specializing in transportation will be selected to perform the study and the Service Center Director will coordinate all project related activities with the selected firm and among all the stake holders.

**Target Date:** February 28, 2015

## ENGINEERING

### MISSION STATEMENT

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

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

### FINANCIALS

Category	Actual FY 2012	Actual FY 2013	Budget FY 2014	Actual YTD 2014	Budget FY 2015
Personnel Services	\$ 411,660	\$ 460,476	\$ 470,795	\$ 333,438	\$ 470,195
Operating Expenditures	19,969	29,933	54,000	29,349	54,500
Capital Outlay	-	-	-	-	-
<b>Total</b>	<b>\$ 431,629</b>	<b>\$ 490,409</b>	<b>\$ 524,795</b>	<b>\$ 362,787</b>	<b>\$ 524,695</b>

### BUDGET COMMENTS

The FY 2015 budget for Engineering has changed little from 2014. An increase of 5.5% in the transfer for the health insurance program as reflected in all activities with full-time personnel. Other changes include an increase of \$5,500 in Stormwater Compliance for visual assessments of impaired creeks as required by TDEC. The Salaries and Civil Engineering Services line items were reduced by a combined \$8,500. Funding is still available for outside geotechnical and engineering services as may be needed during the year for specialized or unique projects.

## ENGINEERING

In 2013, the Engineering Director position was reclassified as the Service Center Director. This position provides oversight of all the departments located at the Service Center.

<b><u>PERFORMANCE MEASURES</u></b>	<b><u>Actual FY 2012</u></b>	<b><u>Actual FY 2013</u></b>	<b><u>Target FY 2014</u></b>	<b><u>Target FY 2015</u></b>
Review subdivision plats within two	96%	97%	100%	100%
Review construction plans within	99%	99%	100%	100%

<b><u>WORKLOAD INDICATORS</u></b>	<b><u>Actual FY 2012</u></b>	<b><u>Actual FY 2013</u></b>	<b><u>Target FY 2014</u></b>	<b><u>Target FY 2015</u></b>
Number of subdivision plats	41	45	46	48
Number of commercial plats	13	12	8	8

<b><u>PERSONNEL SCHEDULE</u></b>	<b><u>Actual FY 2012</u></b>	<b><u>Actual FY 2013</u></b>	<b><u>Budget FY 2014</u></b>	<b><u>Budget FY 2015</u></b>
Service Center Director	0	0	1	1
Engineering Director	1	1	0	0
City Engineer	2	1	1	1
Engineer	0	1	1	1
Engineering Technician I & II	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
<b>Total</b>	4	4	4	4



**CITY OF BRENTWOOD**  
**FY 2015 Budget Worksheets**

<b>Account Number</b>	<b>Account Name</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Actual</b>	<b>FY 2014 Budget</b>	<b>FY 2014 9 Months</b>	<b>FY 2015 Budget</b>
<b>DEPT 43800: ENGINEERING</b>						
110-43800-81110	SALARIES	292,865	330,445	331,755	233,663	328,310
110-43800-81120	SALARIES - OVERTIME	538	0	0	0	0
110-43800-81130	LONGEVITY PAY	1,240	1,360	1,480	1,480	1,600
110-43800-81145	COMMUNICATION ALLOWANCE	2,050	2,420	2,400	1,900	2,400
110-43800-81410	FICA (EMPLOYER'S SHARE)	22,142	25,843	25,675	17,626	25,420
110-43800-81420	HEALTH INSURANCE	26,800	29,480	31,220	23,415	33,040
110-43800-81422	LIFE INSURANCE	784	840	720	630	680
110-43800-81425	RETIREMENT - HEALTH/LIFE	17,350	17,350	17,350	13,012	17,350
110-43800-81430	RETIREMENT - TCRS	43,435	48,375	50,195	38,680	50,395
110-43800-81481	CLOTHING & UNIFORMS	208	171	1,000	30	1,000
110-43800-82541	CIVIL ENG SRVCS	1,760	2,310	10,000	1,690	5,000
110-43800-82560	GEOTECH/INSP SRVCS	1,232	263	5,000	0	5,000
110-43800-82610	R/M - MOTOR VEHICLES	1,476	861	2,000	447	2,000
110-43800-82620	R/M - MACH & EQUIPMENT	0	0	1,000	1,317	1,000
110-43800-82645	STORM WATER COMPLIANCE	8,370	14,098	21,500	17,981	27,000
110-43800-82810	MBRSHIPS & REGISTRATIONS	3,800	3,731	6,000	2,945	7,000
110-43800-82820	TRAVEL	448	461	3,000	57	3,000
110-43800-83290	OTHER OPER SUPPLIES	1,646	1,378	2,500	1,431	2,500
110-43800-83310	FUEL	5,162	8,544	9,000	6,483	9,000
110-43800-83530	EQUIPMENT - N/C	323	2,479	2,500	0	2,500
110-43800-83540	COMPUTER HARDWARE - N/C	0	0	500	0	500
<b>Total Expenditures</b>		<b>431,629</b>	<b>490,409</b>	<b>524,795</b>	<b>362,787</b>	<b>524,695</b>



## **PUBLIC HEALTH**

### **MISSION STATEMENT**

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

### **FINANCIALS**

<b>Category</b>	<b>Actual FY 2012</b>	<b>Actual FY 2013</b>	<b>Budget FY 2014</b>	<b>Actual YTD 2014</b>	<b>Budget FY 2015</b>
County Health					
Dept. Contract	\$15,000	\$15,000	\$ 15,000	\$7,500	\$ 15,000
County Animal					
Control Contract	64,638	66,182	70,000	66,472	70,000
<b>Total</b>	<u>\$ 79,638</u>	<u>\$ 81,182</u>	<u>\$ 85,000</u>	<u>\$ 73,972</u>	<u>\$ 85,000</u>

### **BUDGET COMMENTS**

The FY 2015 budget reflects no change in anticipated cost for animal control services from the previous year. Contracting with the county allows the City to avoid having to provide the service in-house at a higher cost.

## PUBLIC HEALTH

<b><u>PERFORMANCE MEASURES</u></b>	<b><u>Actual FY 2012</u></b>	<b><u>Actual FY 2013</u></b>	<b><u>Target FY 2014</u></b>	<b><u>Target FY 2015</u></b>
Health services refused because lack of income	None	None	None	None
Percent of individuals seeking services to individuals actually served	100%	100%	100%	100%

<b><u>WORKLOAD INDICATORS *</u></b>	<b><u>Actual FY 2012</u></b>	<b><u>Actual FY 2013</u></b>	<b><u>Target FY 2014</u></b>	<b><u>Target FY 2015</u></b>
Child Health	145	145	250	150
Adult Health	139	121	300	150
Sexually Transmitted Disease	77	58	50	50
Tuberculosis Control	34	31	200	40
WIC Nutrition Program	55	87	150	100
Total Animals Adopted (Countywide)	1,835	1,971	2,000	2,000
Total Animals Returned to Owner/Wild (Countywide)	352	372	500	400
Total Animals Euthanized (Countywide)	964	750	1,500	1,000
Total Animals Received	3,511	3,466	4,000	3,500

### **PERSONNEL SCHEDULE**

No personnel are directly assigned to this activity.

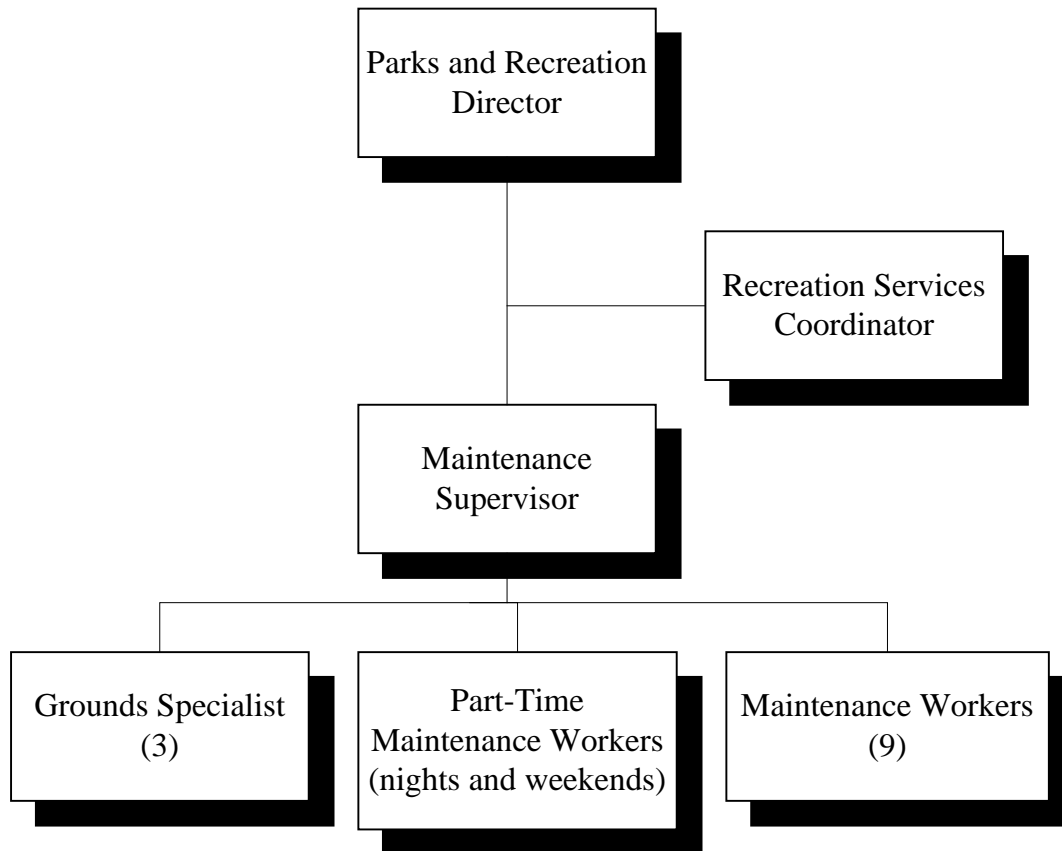
\* Information provided by the Williamson County Health Department and the Williamson County Animal Control Department

**CITY OF BRENTWOOD**  
**FY 2015 Budget Worksheets**

<b>Account Number</b>	<b>Account Name</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Actual</b>	<b>FY 2014 Budget</b>	<b>FY 2014 9 Months</b>	<b>FY 2015 Budget</b>
<b>DEPT 44100: PUBLIC HEALTH</b>						
110-44100-82592	CO HEALTH DEPT CONTRACT	15,000	15,000	15,000	7,500	15,000
110-44100-82595	CO ANIMAL CONTROL CONTRACT	64,638	66,182	70,000	66,472	70,000
<b>Total Expenditures</b>		<b>79,638</b>	<b>81,182</b>	<b>85,000</b>	<b>73,972</b>	<b>85,000</b>

# **PARKS AND RECREATION DEPARTMENT**

## **Organization Chart**



**PARKS AND RECREATION DEPARTMENT  
2014-2015 Non-Routine Work Plan**

The following Parks and Recreation Department non-routine goals and objectives are proposed for fiscal year 2014-2015:

**1. Engineering for Phase 2 of Smith Park**

The Department will oversee engineering design services for phase two of Smith Park. Improvements include the completion of the loop road around the historic corridor and the development of two multipurpose fields with associated parking.

**Target Dates:** May 1, 2015

**2. Master Planning and Engineering Design of Flagpole Park**

The Department will oversee the master planning process and engineering design later this fall. This park will basically be split into two parts with one side being strictly passive with a potential playground and walking trail and the other half being developed into active, unlighted athletic fields. The goal is to be ready for construction to begin in the summer of 2015.

**Target Dates:** March 31, 2015

**3. CIP Projects**

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

Civitan Park:	Improvements to parking lot
Crockett Park:	Replacement of indoor light fixtures, four-board fencing, an emergency call box, and repair to concrete steps
Granny White Park:	Upgrade to ball field light system and painting concession building roof
Maryland Way Park:	Overlay of walking trail

**Target Dates:** Ongoing through June 30, 2015

**PARKS AND RECREATION DEPARTMENT**  
**2014-2015 Non-Routine Work Plan**

**4) Fee Structure Assessment**

The department will review the current fee structure that has not been updated in several years. The goal is to ensure that we are within the market value for all services provided. Staff will review and submit recommendations to the Board of Commissioners in December, 2014 to allow for any approved increases to take effect July, 2015.

**Target Date:** December 31, 2014

**5) Development of User Group Agreements**

The parks facility request form used by groups requesting access to athletic facilities has not been updated in several years and staff feels with the significant increase in the number of user groups over the years the city would benefit from entering into “user agreements” with the various groups. These agreements would benefit both the City and the user groups by clearly outlining each parties obligations and commitments along with more clearly addressing liability and other related issues. Staff will benchmark surrounding communities to gain insight on what they include in their user agreements. Staff will compile all data and work with the City Attorney to develop a “template” that maybe be adjusted to each user group. Staff will have this completed such that we can enter into these agreements beginning in spring 2015.

**Target Date:** December 31, 2014

## **PARKS AND RECREATION**

### **MISSION STATEMENT**

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

The focus is to maintain properly and expand (as needed) the City's "state of the art" parks and greenways currently totaling 965+ acres, located throughout Brentwood. The grounds and facilities provide opportunities for individuals and groups to enjoy social, cultural, athletic and/or nature oriented activities without having to travel great distances. The department also coordinates use of park facilities with volunteers and various non-profit service providers for youth and adult activities, athletic programs and special events.

### **FINANCIALS**

<b>Category</b>	<b>Actual FY 2012</b>	<b>Actual FY 2013</b>	<b>Budget FY 2014</b>	<b>Actual YTD 2014</b>	<b>Budget FY 2015</b>
Personnel Services	\$ 960,138	\$ 1,013,296	\$ 1,080,420	\$ 752,266	\$ 1,073,095
Operating Expenditures	741,111	795,871	895,400	528,036	949,650
Capital Outlay	45,213	84,336	69,000	52,979	67,500
<b>Total</b>	<b>\$ 1,746,462</b>	<b>\$ 1,893,503</b>	<b>\$ 2,044,820</b>	<b>\$ 1,333,281</b>	<b>\$ 2,090,245</b>

### **BUDGET COMMENTS**

The FY 2015 budget provides a small increase over FY 2014. This includes a 5.5% higher transfer for the health insurance program as reflected in all activities with full-time personnel. Also, with the opening of Smith Park in early FY 2015, additional maintenance and janitorial expenses of \$42,000 are reflected in the budget.

FY 2015 capital equipment include a pick-up truck (\$27,500), a compact utility tractor (\$25,000), a utility vehicle (\$15,000), and the replacement of a reel mower with a rotary mower (\$60,000) that will be funded from the Equipment Replacement Fund.

In FY 2013, additional part-time salary funds were budgeted to allow for additional temporary, seasonal manpower for trail development and other extraordinary maintenance at Smith Park. This funding is reduced by \$10,000 in FY 2015 due to the addition of a second full-time position assigned to Smith Park. The cost of this additional Maintenance Worker position is reflected in the Insurance and Other budget activity and will be transferred to the Parks Department budget if endorsed by the City Commission.

## PARKS AND RECREATION

<u>PERFORMANCE MEASURES</u>	<u>Actual FY 2012</u>	<u>Actual FY 2013</u>	<u>Target FY 2014</u>	<u>Target FY 2015</u>
Percent of Parks & Facilities found to be "well-maintained" in internal audit	100%	100%	100%	100%
Total Number of Parks & Facilities to maintain/Number of Parks & Facilities that require non-routine maintenance or repair	120/4	120/4	125/5	125/5

<u>WORKLOAD INDICATORS</u>	<u>Actual FY 2012</u>	<u>Actual FY 2013</u>	<u>Target FY 2014</u>	<u>Target FY 2015</u>
Total Acres of Parks to maintain	861.5	861.5	888	965
Acres per Maintenance Staff person	78	78	81	88

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

	<b>Hours</b>	<b>%</b>	<b>Hours</b>	<b>%</b>	<b>Hours</b>	<b>%</b>	<b>Hours</b>	<b>%</b>
Travel time/set up	3,960	14%	4,135	14%	4,100	13%	4,500	13%
Maintenance of facilities	3,825	14%	4,200	14%	4,000	13%	4,400	13%
Trash	2,100	8%	2,055	7%	2,800	9%	3,000	9%
Mowing/Weed eating	2,430	8%	2,625	9%	2,500	8%	2,750	8%
Leave Time	2,050	7%	1,970	7%	2,200	7%	2,400	7%
Tree Care	1,945	7%	1,880	7%	2,200	7%	2,400	7%
Restrooms	1,575	6%	1,650	6%	1,800	6%	2,400	6%
Baseball/softball fields	2,025	7%	1,910	7%	1,600	5%	1,600	5%
Maintenance of equipment	1,650	7%	1,850	6%	1,200	4%	1,300	4%
Trails	2,730	10%	2,900	10%	3,000	10%	3,400	10%
All other activities	4,685	17%	3,800	13%	5,400	18%	5,500	18%

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

<u>PERSONNEL SCHEDULE</u>	<u>Actual FY 2012</u>	<u>Actual FY 2013</u>	<u>Budget FY 2014</u>	<u>Budget FY 2015</u>
Parks and Recreation Director	1	1	1	1
Park Maintenance Supervisor	1	1	1	1
Recreation Services Coordinator	1	1	1	1
Grounds Specialist	3	3	3	3
Maintenance Worker I, II & III	<u>8</u>	<u>8</u>	<u>8</u>	<u>9</u>
<b>Total</b>	14	14	14	15

**Note:** The Parks and Recreation Department also uses many part-time and seasonal employees (with no benefits) to deliver services and maintain facilities including evening and weekend hours of operation. For FY 2015, the combined hours of all part-time employees is equivalent to 6 full-time positions.



**CITY OF BRENTWOOD**  
**FY 2015 Budget Worksheets**

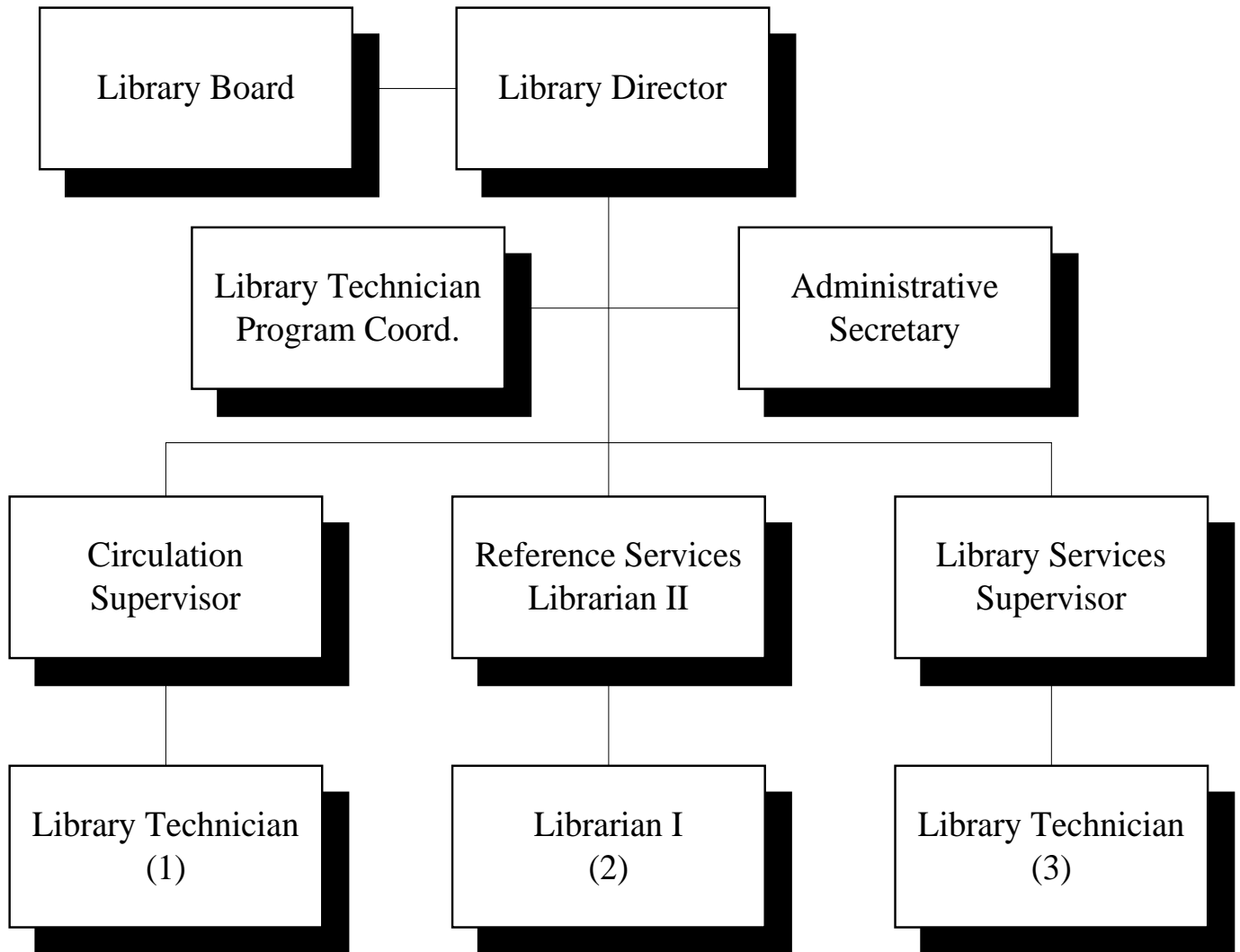
Account Number	Account Name	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 9 Months	FY 2015 Budget
<b>DEPT 44400: PARKS &amp; RECREATION</b>						
110-44400-81110	SALARIES	549,335	567,765	585,905	427,824	581,485
110-44400-81111	SALARIES - PART TIME	111,619	127,606	153,360	73,721	143,245
110-44400-81120	SALARIES - OVERTIME	7,842	8,808	8,790	5,372	8,790
110-44400-81130	LONGEVITY PAY	5,120	5,880	6,320	6,320	6,760
110-44400-81145	COMMUNICATION ALLOWANCE	1,862	2,100	1,680	1,710	1,680
110-44400-81410	FICA (EMPLOYER'S SHARE)	49,261	52,563	57,710	37,819	56,630
110-44400-81420	HEALTH INSURANCE	93,800	103,180	109,275	81,956	115,635
110-44400-81422	LIFE INSURANCE	2,537	2,170	2,520	1,638	2,380
110-44400-81425	RETIREMENT - HEALTH/LIFE	23,880	23,880	23,880	17,910	23,880
110-44400-81430	RETIREMENT - TCRS	81,853	86,587	89,980	68,988	90,610
110-44400-81470	WORKER'S COMPENSATION	16,701	19,000	19,000	14,250	19,000
110-44400-81481	CLOTHING & UNIFORMS	9,181	9,986	11,000	5,884	12,000
110-44400-82210	PRINTING,STATIONERY,ENVELOPES	15	0	2,000	0	2,000
110-44400-82215	PUBLICATIONS, REPORTS, ETC	0	0	100	0	0
110-44400-82310	ADVERTISING/LEGAL NOTICES	148	103	0	50	0
110-44400-82410	ELECTRIC	70,074	69,263	90,000	59,125	90,000
110-44400-82420	WATER	91,254	76,114	120,000	62,021	120,000
110-44400-82430	SEWER	5,289	5,470	5,500	4,378	5,500
110-44400-82440	NATURAL/PROPANE GAS	417	880	400	463	600
110-44400-82450	COMMUNICATIONS	1,747	1,114	1,500	682	1,500
110-44400-82540	ARCH ENG & LANDSCAPING	0	0	1,000	0	1,000
110-44400-82610	R/M - MOTOR VEHICLES	13,248	18,841	22,000	10,189	22,000
110-44400-82620	R/M - MACH & EQUIPMENT	24,095	24,268	25,000	9,502	25,000
110-44400-82625	TIRES TUBES ETC	5,012	3,495	5,000	3,468	5,000
110-44400-82650	R/M - GROUNDS	180,832	190,259	205,000	101,931	225,000
110-44400-82652	LANDSCAPING SUPPLIES	16,104	15,377	19,000	8,640	19,000
110-44400-82653	R/M - IRRIGATION	10,893	4,681	9,000	1,465	9,000
110-44400-82660	R/M - FACILITIES	91,832	110,289	110,000	75,157	125,000
110-44400-82675	R/M - SPORTS FIELDS	32,225	34,951	35,000	0	35,000
110-44400-82676	FERTILIZATION PROGRAM	20,158	29,458	31,500	14,306	31,500
110-44400-82810	MBRSHIPS & REGISTRATIONS	6,679	3,759	6,000	5,425	6,000
110-44400-82820	TRAVEL - CONF & SCHOOLS	468	12	5,000	3,449	5,000
110-44400-83100	OFFICE SUPPLIES/MATERIALS	984	539	1,000	731	1,000
110-44400-83215	HOUSEHOLD/JANITORIAL SUPPLIES	11,643	12,471	13,000	10,596	20,000
110-44400-83220	REC PROGRAM SUPPLIES	6,796	10,021	9,000	1,805	9,000
110-44400-83290	OTHER OPER SUPPLIES	11,568	10,771	13,000	7,947	13,000
110-44400-83299	SUNDRY	549	318	1,000	690	1,000
110-44400-83310	FUEL	37,752	58,385	57,500	49,537	60,000
110-44400-83550	COMPUTER SOFTWARE-N/C	0	0	0	500	0
110-44400-85110	INS ON BLDGS	6,019	7,090	7,500	7,414	9,000
110-44400-85120	INS - VEH & EQUIP	381	457	400	512	550

**CITY OF BRENTWOOD**  
**FY 2015 Budget Worksheets**

<b>Account Number</b>	<b>Account Name</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Actual</b>	<b>FY 2014 Budget</b>	<b>FY 2014 9 Months</b>	<b>FY 2015 Budget</b>
110-44400-85130	INS - LIABILITY	9,173	18,504	16,500	0	16,500
110-44400-85240	RENTAL - EQUIPMENT	3,254	3,399	4,500	1,029	3,500
110-44400-87135	PROGRAM CONTRIBUTIONS	87,000	87,000	87,000	87,000	87,000
110-44400-87140	TREE BOARD	2,649	2,353	3,000	2,148	3,000
110-44400-88930	EQUIPMENT REPLACEMENT FUND	4,000	4,000	9,000	6,750	9,000
110-44400-89520	VEHICLES	21,675	46,604	25,000	23,724	27,500
110-44400-89530	EQUIPMENT	19,538	33,732	35,000	29,255	40,000
<b>Total Expenditures</b>		<b>1,746,462</b>	<b>1,893,503</b>	<b>2,044,820</b>	<b>1,333,281</b>	<b>2,090,245</b>

# **PUBLIC LIBRARY**

## **Organization Chart**



Note: In addition to the full-time staff shown above, there are a considerable number of part-time library employees. The combined hours of all part-time employees are equivalent to 13 full-time positions.

## **PUBLIC LIBRARY**

### **2014-2015 Non-Routine Work Plan**

The Library proposes to undertake the following non-routine work projects for the 2014-2015 fiscal year:

#### **1) Create a Strategic Plan for the Library**

In 2006, a public forum and a space needs assessment was conducted by Dubberly Garcia Associates, Inc. that contributed to the renovations completed in 2009. Since then various patron surveys have been conducted to evaluate public opinion of current services. A strategic plan for the library has never been conducted and is the next step in the process for library planning. The Library Board is willing to form a Strategic Planning Committee and work with the library and city staff, stakeholders, city officials, and the public to complete a plan that can be annually reviewed. The plan would entail goals, objectives, and activities with a timeline for implementation after approval. With the increasing popularity of eBook, more remote interactive computer use, and the desire to enhance the library as a gathering place for programming and exchange of ideas, a study of the present and future goals can be addressed. The objective of this proactive effort is to provide a framework for handling existing and future patron demands and to meet the community's expectations and needs. Surveys, statistics, and observation will serve as methods for gathering user trends and opinions. A recommended strategic plan will be prepared for review and consideration by the Library Board and approval by the City Commission.

**Target Date:** May 31, 2015

#### **2) Create a Long Range Plan for the Brentwood Room**

The history of the Brentwood Room at the library has been a generous one, including plenty of past donations and provision of space to house the historical items donated to the library. While the library staff has established a collection development policy and public donation forms, the Brentwood Room needs clear organization with priorities of what collection needs attention in a timely manner. The library staff plans to work with the Brentwood Library Board, Brentwood Historic Commission, as well as other local agencies to provide a more focused long range plan for the collections. Use of internships and possible outside grants for development of individual collections may be part of the resources projected in the plan. The intent is to be of little additional cost to the city. The final result will be clear direction for what is housed in the Brentwood Room; index guides to help the public find what is in the Brentwood Room; promotion of the present collections; development of digital collections; and preservation of the historical documents stored there.

**Target Date:** May 31, 2015

## **PUBLIC LIBRARY**

### **MISSION STATEMENT**

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

### **FINANCIALS**

<b>Category</b>	<b>Actual FY 2012</b>	<b>Actual FY 2013</b>	<b>Budget FY 2014</b>	<b>Actual YTD 2014</b>	<b>Budget FY 2015</b>
Personnel Services	\$ 1,184,107	\$ 1,200,268	\$ 1,255,745	\$ 910,355	\$ 1,243,030
Operating Expenditures	811,605	918,667	980,300	707,348	1,021,000
Capital Outlay	5,802	15,734		-	
<b>Total</b>	<b>\$ 2,001,514</b>	<b>\$ 2,134,669</b>	<b>\$ 2,236,045</b>	<b>\$ 1,617,703</b>	<b>\$ 2,264,030</b>

### **BUDGET COMMENTS**

The FY 2015 budget includes a 5.5% increase for the health insurance program as reflected in all activities with full-time personnel. It also reflects some of the trends in public libraries, with online services and resources seeing increased demand from patrons. FY 2015 provides for a \$15,000 increase in funding for this line item. Full-time salaries has a slight decrease due to turnover and there is a \$13,500 reduction in part time salaries to reflect actual utilization. Meeting room chairs are proposed to be replaced in FY 2015 (\$25,000), with tables anticipated to be replaced in FY 2016. A new RFID-scanning book drop is funded in the the Capital Projects Fund for \$50,000.

Boiler replacement is achieving savings in utilities, with \$6,500 less budgeted in FY 2015 for natural gas. Grounds maintenance is also trending lower, resulting in a \$3,000 reduction. Computer hardware and software line items were increased \$5,000 each to reflect actual expenses.

## PUBLIC LIBRARY

<b><u>PERFORMANCE MEASURES</u></b>	<b><u>Actual FY 2012</u></b>	<b><u>Actual FY 2013</u></b>	<b><u>Target FY 2014</u></b>	<b><u>Target FY 2015</u></b>
Average Items checked out per hour	193	191	215	215
New Materials Added: Print	9,672	10,623	13,000	12,000
Non-Print	3,428	7,987	8,000	8,000
Total	13,100	18,610	21,000	21,000
Turnover rate for Circulating Collections	4	4	4	4
Service Area per capita Expenditure	\$56.35	\$55.96	\$58.00	\$58.00
On-line catalogue up-time	99%	100%	100%	100%
Volunteer work hours contributed	10,494	10,082	11,000	11,000
Program Attendance	20,246	22,650	21,000	23,000

<b><u>WORKLOAD INDICATORS</u></b>	<b><u>Actual FY 2012</u></b>	<b><u>Actual FY 2013</u></b>	<b><u>Target FY 2014</u></b>	<b><u>Target FY 2015</u></b>
Items Loaned	653,297	655,761	660,000	660,000
Database Searches	91,275	1,227	92,000	1,300
Visitors (annual)	368,434	282,131	370,000	300,000
New Patrons Added: Adults	930	1,895	1,000	1,900
Children	636	902	700	1,000
Total	1,566	2,797	1,700	2,900
Non-Resident Memberships	2,571	332	2,580	350
State-Defined Service Area Population	38,144	38,144	38,200	38,200

<b><u>PERSONNEL SCHEDULE</u></b>	<b><u>Actual FY 2012</u></b>	<b><u>Actual FY 2013</u></b>	<b><u>Budget FY 2014</u></b>	<b><u>Budget FY 2015</u></b>
Library Director	1	1	1	1
Library Services Supervisor	1	1	1	1
Librarian I, II	3	3	3	3
Circulation Supervisor	1	1	1	1
Administrative Secretary	1	1	1	1
Library Technician I, II & III	<u>5</u>	<u>5</u>	<u>5</u>	<u>5</u>
<b>Total</b>	12	12	12	12

**Note:** As the facility is open for public use 65 hours a week, the library also uses many part-time employees (with no benefits) to deliver services to patrons including evening and weekend hours of operation. For FY 2015, the combined hours for all part-time employees is equivalent to 13 full-time positions.

**CITY OF BRENTWOOD**  
**FY 2015 Budget Worksheets**

<b>Account Number</b>	<b>Account Name</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Actual</b>	<b>FY 2014 Budget</b>	<b>FY 2014 9 Months</b>	<b>FY 2015 Budget</b>
<b>DEPT 44800: PUBLIC LIBRARY</b>						
110-44800-81110	SALARIES	550,852	557,860	569,760	420,328	565,775
110-44800-81111	SALARIES - PART TIME	363,128	363,057	388,525	271,530	375,000
110-44800-81120	SALARIES - OVERTIME	400	0	1,115	0	1,000
110-44800-81130	LONGEVITY PAY	4,440	4,720	5,000	5,000	5,280
110-44800-81145	COMMUNICATION ALLOWANCE	710	720	720	570	720
110-44800-81410	FICA (EMPLOYER'S SHARE)	69,151	69,778	73,830	52,694	72,505
110-44800-81420	HEALTH INSURANCE	80,400	88,440	93,665	70,249	99,115
110-44800-81422	LIFE INSURANCE	2,421	2,184	2,160	1,638	2,040
110-44800-81425	RETIREMENT - HEALTH/LIFE	26,595	26,595	26,595	19,946	26,595
110-44800-81430	RETIREMENT - TCRS	81,411	84,172	86,375	65,805	87,000
110-44800-82110	POSTAGE & METER RENTAL	6,312	4,626	12,000	3,995	10,000
110-44800-82210	PRINTING,STATIONERY,ENVELOPES	2,334	1,710	5,000	1,059	4,500
110-44800-82220	BOOKS, CATALOGUES, BROCHURES	163,894	183,045	182,500	133,650	185,000
110-44800-82221	E-BOOKS	11,254	22,757	25,000	16,052	30,000
110-44800-82225	AUDIO VISUALS	67,539	77,954	85,000	60,207	90,000
110-44800-82330	PERIODICAL SUBSCRIPTIONS	9,025	10,765	12,000	10,762	12,000
110-44800-82331	ONLINE SERVICES AND RESOURCES	50,059	72,627	95,000	84,245	110,000
110-44800-82410	ELECTRIC	113,687	107,312	115,000	84,359	115,000
110-44800-82420	WATER	8,207	4,332	12,000	4,844	11,000
110-44800-82430	SEWER	2,356	2,599	2,000	1,418	2,000
110-44800-82440	NATURAL/PROPANE GAS	22,134	24,224	35,000	22,572	28,500
110-44800-82450	COMMUNICATIONS	20,104	14,583	10,000	6,473	10,000
110-44800-82599	OTHER PROF SRVCS	50,390	91,037	60,000	64,265	54,000
110-44800-82605	R/M - OFFICE MACH & EQUIPMENT	10,966	23,822	25,500	13,741	20,500
110-44800-82620	R/M - MACH & EQUIPMENT	30,234	20,209	40,000	4,631	30,000
110-44800-82650	R/M - GROUNDS	14,922	8,448	14,000	6,409	11,000
110-44800-82660	R/M - BUILDINGS	126,621	141,884	135,000	99,745	170,000
110-44800-82670	R/M - PLUMBING & HVAC	26,590	18,769	15,000	17,549	15,000
110-44800-82810	MBRSHIPS & REGISTRATIONS	1,555	1,596	3,000	2,270	3,000
110-44800-82820	TRAVEL - CONF & SCHOOLS	3,044	1,146	5,000	325	5,000
110-44800-82825	GRANT EXPENSE	3,061	0	2,500	0	0
110-44800-83100	OFFICE SUPPLIES/MATERIALS	28,391	29,073	30,000	17,333	30,000
110-44800-83250	PROGRAMS	7,794	8,479	11,000	4,072	11,000
110-44800-83290	OTHER OPERATING SUPPLIES	140	4,204	0	0	0
110-44800-83299	SUNDRY	9,965	7,873	9,500	5,483	9,500
110-44800-83530	EQUIPMENT - N/C	0	597	0	0	0
110-44800-83535	OFFICE EQUIPMENT - N/C	6,958	0	0	418	0
110-44800-83540	COMPUTER HARDWARE - N/C	383	4,378	5,000	7,056	10,000
110-44800-83550	COMPUTER SOFTWARE-N/C	634	6,909	15,000	18,583	20,000
110-44800-83560	MISC TECHNOLOGY - N/C	0	4,791	5,000	0	5,000
110-44800-85110	INS ON BLDGS	15,098	17,708	18,000	18,427	22,000

**CITY OF BRENTWOOD**  
**FY 2015 Budget Worksheets**

<b>Account Number</b>	<b>Account Name</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Actual</b>	<b>FY 2014 Budget</b>	<b>FY 2014 9 Months</b>	<b>FY 2015 Budget</b>
110-44800-85130	INS - LIABILITY	2,553	3,952	4,300	0	5,000
110-44800-89535	OFFICE EQUIPMENT	0	15,734	0	0	0
110-44800-89560	MISC TECHNOLOGY	5,802	0	0	0	0
<b>Total Expenditures</b>		<b>2,001,514</b>	<b>2,134,669</b>	<b>2,236,045</b>	<b>1,617,703</b>	<b>2,264,030</b>



## EDUCATION

### MISSION STATEMENT

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

### FINANCIALS

Category	<u>Actual FY 2012</u>	<u>Actual FY 2013</u>	<u>Budget FY 2014</u>	<u>Actual YTD 2014</u>	<u>Budget FY 2015</u>
Brentwood High	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	
Ravenwood High	60,000	60,000	60,000	60,000	
Brentwood Middle	15,000	15,000	15,000	15,000	
Woodland Middle	15,000	15,000	15,000	15,000	
Sunset Middle	15,000	6,000	6,000	5,250	
Crockett Elementary	10,000	10,000	10,000	10,000	
Edmondson Elementary	10,000	10,000	10,000	10,000	
Kenrose Elementary	10,000	10,000	10,000	10,000	
Lipscomb Elementary	10,000	10,000	10,000	10,000	
Scales Elementary	10,000	10,000	10,000	10,000	
Sunset Elementary	10,000	10,000	10,000	10,000	
Unallocated	-	-	-	-	216,600
<b>Total</b>	<u>\$ 225,000</u>	<u>\$ 216,000</u>	<u>\$ 216,000</u>	<u>\$ 215,250</u>	<u>\$ 216,600</u>

### BUDGET COMMENTS

The FY 2015 budget provides \$216,600 for education. The enrollment in the number of Brentwood resident students attending Sunset Middle School is now 44% which is below the minimum 50% needed for schools located outside the City limits to receive full funding under the adopted educational funding policy. Under this policy, the City Commission formally allocates funds to each school prior to adoption of the budget. A total of six (6) elementary schools, three (3) middle schools and two (2) high schools are eligible for funding. Since 1986, the City has voluntarily contributed over \$4.4 million to public schools serving Brentwood children.

### PERSONNEL SCHEDULE

No personnel are directly assigned to this activity.

**CITY OF BRENTWOOD**  
**FY 2015 Budget Worksheets**

<b>Account Number</b>	<b>Account Name</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Actual</b>	<b>FY 2014 Budget</b>	<b>FY 2014 9 Months</b>	<b>FY 2015 Budget</b>
<b>DEPT 44900: EDUCATION</b>						
110-44900-87710	UNALLOCATED	0	0	0	0	216,600
110-44900-87720	BRENTWOOD HIGH SCHOOL	60,000	60,000	60,000	60,000	0
110-44900-87721	BRENTWOOD MIDDLE SCHOOL	15,000	15,000	15,000	15,000	0
110-44900-87722	CROCKETT ELEMENTARY SCHOOL	10,000	10,000	10,000	10,000	0
110-44900-87723	LIPSCOMB ELEMENTARY SCHOOL	10,000	10,000	10,000	10,000	0
110-44900-87724	SCALES ELEMENTARY SCHOOL	10,000	10,000	10,000	10,000	0
110-44900-87725	WOODLAND MIDDLE SCHOOL	15,000	15,000	15,000	15,000	0
110-44900-87726	EDMONDSON ELEMENTARY SCHOOL	10,000	10,000	10,000	10,000	0
110-44900-87727	KENROSE ELEMENTARY SCHOOL	10,000	10,000	10,000	10,000	0
110-44900-87728	RAVENWOOD HIGH SCHOOL	60,000	60,000	60,000	60,000	0
110-44900-87729	SUNSET ELEMENTARY SCHOOL	10,000	10,000	10,000	10,000	0
110-44900-87730	SUNSET MIDDLE SCHOOL	15,000	6,000	6,000	5,250	0
<b>Total Expenditures</b>		<b>225,000</b>	<b>216,000</b>	<b>216,000</b>	<b>215,250</b>	<b>216,600</b>

## **ECONOMIC DEVELOPMENT**

### **MISSION STATEMENT**

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

### **FINANCIALS**

<b>Category</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Budget FY 2014</b>	<b>Actual YTD 2014</b>	<b>Budget FY 2015</b>
Chamber of Commerce	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Total	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000

### **BUDGET COMMENTS**

The FY 2015 budget allocates \$10,000 for activities that encourage and enhance economic development in the City of Brentwood. Historically, funding was provided to the Brentwood/Cool Springs Chamber of Commerce to support its activities. In FY 2013, the Brentwood/Cool Springs, Williamson County/Franklin, and Cool Springs Chambers of Commerce consolidated into the Williamson County Chamber of Commerce, which was then re-branded as Williamson, Inc. This new organization, housed at the Meridian mixed use development in Cool Springs, now also includes the functions previously performed by the Williamson County Office of Economic Development.

With the changes in the organizational structure of the Chamber of Commerce, staff has seen an expanded presence by the Chamber in economic development initiatives in Brentwood. This includes coordinate efforts with city staff to visit existing major employers in Brentwood and continuing efforts to retain major employers that may be looking at options to relocate.

<b><u>WORKLOAD INDICATORS *</u></b>	<b><u>Actual FY 2012</u></b>	<b><u>Actual FY 2013</u></b>	<b><u>Target FY 2014</u></b>	<b><u>Target FY 2015</u></b>
Avg. Brentwood household income	\$171,042	\$171,042	\$170,000	\$170,000
Median Brentwood household income	\$127,596	\$127,596	\$130,000	\$130,000
Avg. Williamson Co. household income	\$116,355	\$116,355	\$115,000	\$115,000
Med. Williamson Co. household income	\$90,759	\$90,759	\$90,000	\$90,000
Williamson Co. national ranking - median household income	16th	16th	16th	16th
Bond Rating of the City of Brentwood	Aaa/AAA	Aaa/AAA	Aaa/AAA	Aaa/AAA

### **PERSONNEL SCHEDULE**

No personnel are directly assigned to this activity.

\* Information provided by the Williamson County Chamber of Commerce

**CITY OF BRENTWOOD**  
**FY 2015 Budget Worksheets**

<b>Account Number</b>	<b>Account Name</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Actual</b>	<b>FY 2014 Budget</b>	<b>FY 2014 9 Months</b>	<b>FY 2015 Budget</b>
<b>DEPT 45000: ECONOMIC DEVELOPMENT</b>						
110-45000-87134	BUSINESS SUPPORT	10,000	10,000	10,000	10,000	10,000
<b>Total Expenditures</b>		<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>

## HISTORIC SITES

### MISSION STATEMENT

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

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

### FINANCIALS - ALL HISTORIC SITES

Category	Actual FY 2012	Actual FY 2013	Budget FY 2014	Actual FY 2014	Budget FY 2015
Operating Expenditures	\$ 59,259	\$ 54,627	\$ 100,100	\$ 36,467	\$ 192,965
Capital Outlay	-	-	-	-	-
<b>Total</b>	<b>\$ 59,259</b>	<b>\$ 54,627</b>	<b>\$ 100,100</b>	<b>\$ 36,467</b>	<b>\$ 192,965</b>

### BUDGET COMMENTS

A significant portion of this budget is directed to the proper maintenance and upkeep of the historic buildings and property. The FY 2015 budget for operation of the Cool Springs House reflects a \$10,000 increase from the FY 2014 due to a change in the accounting of revenue and expenditures separately for cleaning fees. For the Ravenswood Mansion, the FY 2015 budget reflects estimates for the first year's operating expenses plus funding for development of additional marketing materials to promote rental of the home. Note that funding (\$10,000) is provided for part-time employees who will serve as attendants during events at the Ravenswood mansion as needed when existing staff is unavailable.

Rental fees for use of the Cool Springs House are projected at \$37,000 for FY 2015 and are deposited in General Fund revenue account (110-34800). This is an increase of \$7,000 over FY 2014 based on current trends and a rental rate increase approved in 2013. Rental revenue projections for the Ravenswood Mansion for FY 2015 have been estimated at \$75,000 and are reflected in General Fund revenue account 110-34810. This revenue estimate is based only on events to be held during FY 2015. Once the park opens and events are held at the house, staff expects increased rental activity, but any event booked during FY 2015 that will occur in FY 2016 (after July 1, 2015) will be reflected as a FY 2016 revenue.

## HISTORIC SITES

<b><u>PERFORMANCE MEASURES</u></b>	<b><u>Actual FY 2012</u></b>	<b><u>Actual FY 2013</u></b>	<b><u>Target FY 2014</u></b>	<b><u>Target FY 2015</u></b>
Percent of furniture/equipment inventoried	100%	100%	100%	100%
Cool Springs House cost per square foot - utilities	\$1.49	\$1.82	\$2.10	\$2.10
Cool Springs House operating cost per square foot	\$14.64	\$14.57	\$16.19	\$19.42
Ravenswood cost per square foot - utilities	N/A	N/A	\$1.47	\$4.15
Ravenswood operating cost per square foot	N/A	N/A	\$7.96	\$21.17

<b><u>WORKLOAD INDICATORS</u></b>	<b><u>Actual FY 2012</u></b>	<b><u>Actual FY 2013</u></b>	<b><u>Target FY 2014</u></b>	<b><u>Target FY 2015</u></b>
Total Square feet in Cool Springs House	3,100	3,100	3,100	3,100
Total Square feet in Ravenswood House	6,271	6,271	6,271	6,271

### **PERSONNEL SCHEDULE**

No personnel are directly assigned to this budget activity. The costs associated with the Community Relations Specialist responsible for management of the Cool Springs House and Ravenswood Mansion are reflected in the Community Relations Department budget.

**CITY OF BRENTWOOD**  
**FY 2015 Budget Worksheets**

Account Number	Account Name	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 9 Months	FY 2015 Budget
<b>DEPT 47000: HISTORIC SITES - COOL SPRINGS HOUSE</b>						
110-47000-82410	ELECTRIC	2,246	2,886	3,000	1,904	3,000
110-47000-82420	WATER	450	460	600	342	600
110-47000-82430	SEWER	354	356	400	270	400
110-47000-82440	NATURAL GAS	1,560	1,938	2,500	2,208	2,500
110-47000-82450	COMMUNICATIONS	591	731	800	467	700
110-47000-82599	OTHER PROF SRVCS	635	110	600	345	600
110-47000-82649	COOL SPRINGS HOUSE CLEANING FEE	0	0	0	0	10,000
110-47000-82650	R/M - GROUNDS	4,884	6,792	6,000	5,242	6,000
110-47000-82660	R/M - BUILDINGS	33,604	30,913	35,000	11,496	35,000
110-47000-83290	OTHER OPERATING SUPPLIES	347	99	300	56	300
110-47000-85110	INS ON BLDGS	728	869	1,000	907	1,100
<b>Total Expenditures</b>		<b>45,399</b>	<b>45,154</b>	<b>50,200</b>	<b>23,237</b>	<b>60,200</b>

**DEPT 47010: HISTORIC SITES - RAVENSWOOD HOUSE**

110-47010-81111	SALARIES - PART TIME	0	0	0	0	10,000
110-47010-81410	FICA (EMPLOYER'S SHARE)	0	0	0	0	765
110-47010-82310	ADVERTISING/LEGAL NOTICES	0	0	5,000	0	7,000
110-47010-82410	ELECTRIC	354	231	8,000	5,684	18,000
110-47010-82420	WATER	0	0	1,200	0	7,500
110-47010-82430	SEWER	0	0	0	0	500
110-47010-82440	NATURAL GAS	0	0	0	0	0
110-47010-82450	COMMUNICATIONS	0	0	1,200	345	1,200
110-47010-82599	OTHER PROF SRVCS	3,558	0	6,000	1,917	6,000
110-47010-82649	RAVENSWOOD HOUSE CLEANING FEE	0	0	0	0	30,000
110-47010-82650	R/M GROUNDS	7,800	6,070	12,000	0	20,000
110-47010-82660	R/M - BUILDINGS	500	1,781	10,000	3,464	25,000
110-47010-83290	OTHER OPERATING SUPPLIES	0	0	5,000	366	5,000
110-47010-85110	INS ON BLDGS	1,648	1,391	1,500	1,454	1,800
<b>Total Expenditures</b>		<b>13,860</b>	<b>9,473</b>	<b>49,900</b>	<b>13,230</b>	<b>132,765</b>

# OPERATING TRANSFERS

## MISSION STATEMENT

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

## BUDGET COMMENTS

In FY 2015, a **\$3,350,000** operating transfer to the **Debt Service Fund** will be provided for General Debt Obligations (interest and principal) associated with the issuance of bonds and capital outlay notes. This amount is the same as FY 2014.

A **\$610,000** transfer to the **Municipal Center Fund** represents the annual rental payment for City occupied and controlled space in the building, except for space used by the Emergency Communications District. This transfer amount is \$13,135 less than FY 2014. The lease of the former Chamber of Commerce space (approximately \$63,000) has allowed this reduction.

Under State law, the **Emergency Communications District** must operate as a separate enterprise fund with the major income source being 911 telephone fees and direct aid from the Tennessee Emergency Communications Board. The annual operating and capital expenditures for the ECD cannot be funded entirely through its dedicated fees and state grants. Accordingly, an operating transfer from the General Fund of **\$418,700** is needed in FY 2015 (no change from FY 2014) to adequately cover the cost of emergency communication services.

A **\$300,000** operating transfer to the **Capital Projects Fund** is provided in FY 2015 to cover advance funding to reserve for the FY 2016 street resurfacing program. In addition, stronger revenue collections than originally projected for the General Fund in FY 2014 will permit a special FY 2014 year-end transfer of **\$1,545,000** to the Capital Projects Fund to fund various FY 2015 capital projects and equipment purchases.

In FY 2015, an operating transfer of **\$200,000** to the **Facilities Maintenance Fund** will cover extraordinary repairs to non-enterprise buildings, facilities, etc., and allow for the accumulation of funds over multiple years to pay for more costly repairs in future years.

## PERSONNEL SCHEDULE

No personnel are directly assigned to this activity.



**CITY OF BRENTWOOD**  
**FY 2015 Budget Worksheets**

<b>Account Number</b>	<b>Account Name</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Actual</b>	<b>FY 2014 Budget</b>	<b>FY 2014 9 Months</b>	<b>FY 2015 Budget</b>
<b>DEPT 52000: TRANSFERS</b>						
110-52000-88010	TRANSFER - D S FUND	3,150,000	3,250,000	3,350,000	3,350,000	3,350,000
110-52000-88030	TRANSFER - M C FUND	558,135	623,135	623,135	623,135	610,000
110-52000-88040	TRANSFER - ECD FUND	418,700	418,700	418,700	418,700	418,700
110-52000-88041	TRANSFER-ER FUND	205,000	45,000	0	0	0
110-52000-88050	TRANSFER - INSURANCE FUND	129,250	0	0	0	0
110-52000-88080	TRANSFER - C P FUND	1,682,436	2,490,000	300,000	300,000	300,000
110-52000-88081	FUND BALANCE TRANSFER-CP FUND	0	750,000	0	0	0
110-52000-88085	TRANSFER-FACILITY MAINT FUND	200,000	200,000	200,000	200,000	200,000
<b>Total Expenditures</b>		<b>6,343,521</b>	<b>7,776,835</b>	<b>4,891,835</b>	<b>4,891,835</b>	<b>4,878,700</b>
<b>Total General Fund Expenditures</b>		<b>31,616,245</b>	<b>33,818,076</b>	<b>32,845,610</b>	<b>24,217,536</b>	<b>33,787,545</b>

# **GENERAL FUND COMPONENT ACTIVITIES**

# **EQUIPMENT REPLACEMENT FUND**

## **MISSION STATEMENT**

This component activity of the General Fund provides for the systematic accumulation of funds for purchase of replacement trucks and equipment with a cost above \$40,000, police vehicles and accessory equipment, and computer technology and related items. This approach allows the City to pay for replacement units without a significant financial impact during any budget year and avoid the issuance of capital outlay notes or bonds. Funding is provided through an annual transfer from the Police Department (\$380,000), Fire Department (\$298,000), Technology Department (\$400,000), Public Works Department (\$165,000), Parks and Recreation Department (\$9,000), and Traffic Signalization activity (\$11,000) plus interest earnings and proceeds from the sale of surplus equipment. The equipment to be purchased is identified in the six-year Capital Improvements Program.

## **BUDGET COMMENTS**

Based on the annual financial analysis of the cost and timing for future replacement of equipment, the total annual contribution from the General Fund in FY 2015 has been increased by \$54,500, from \$1,208,500 to \$1,263,000. Increased transfers from departments include \$10,000 from Police, \$15,000 from Fire and Rescue, \$25,000 from Technology, and \$4,500 from Traffic Signalization.

Equipment purchases in the FY 2015 budget include eleven (11) police vehicles and accessory equipment (\$395,000), a rotary mower (\$60,000), chipper truck (\$85,000), and a replacement for Fire Engine 4 (\$560,000). Technology replacements will include 31 computers between the Library and the Planning and Codes Department (\$56,000), video surveillance equipment (\$10,000), Traffic Operations video equipment (\$32,000); and software replacement for servers and PC's (\$215,000)

## **PERSONNEL SCHEDULE**

No personnel are directly assigned to this activity.

## EQUIPMENT REPLACEMENT FUND

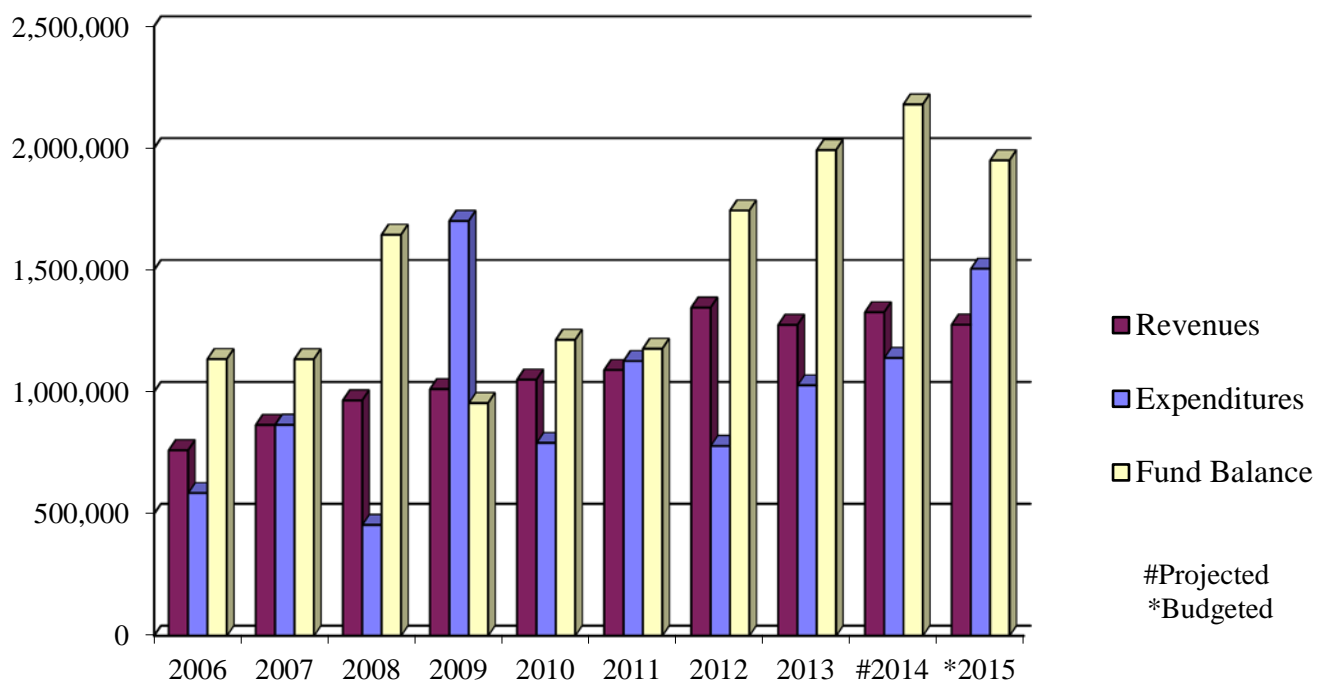
### Revenues

	<b>Actual FY 2012</b>	<b>Actual FY 2013</b>	<b>Budget FY 2014</b>	<b>Actual YTD 2014</b>	<b>Budget FY 2015</b>
Other Financing Source	\$ 1,305,500	\$ 1,190,500	\$ 1,208,500	\$ 1,208,500	\$ 1,263,000
Uses of Money and Property	40,224	84,242	10,500	116,269	12,500
<b>Total Revenues</b>	<b>\$ 1,345,724</b>	<b>\$ 1,274,742</b>	<b>\$ 1,219,000</b>	<b>\$ 1,324,769</b>	<b>\$ 1,275,500</b>

### Expenditures

	<b>Actual FY 2012</b>	<b>Actual FY 2013</b>	<b>Budget FY 2014</b>	<b>Actual YTD 2014</b>	<b>Budget FY 2015</b>
Non Capital Outlay	\$ 165,495	\$ 34,593	\$ -	\$ 148,069	\$ 361,000
Capital Outlay	\$ 612,952	\$ 992,047	\$ 560,000	\$ 849,524	\$ 1,144,000
<b>Total Expenditures</b>	<b>\$ 778,447</b>	<b>\$ 1,026,640</b>	<b>\$ 560,000</b>	<b>\$ 997,593</b>	<b>\$ 1,505,000</b>

## EQUIPMENT REPLACEMENT FUND



**CITY OF BRENTWOOD**  
**FY 2015 Budget Worksheets**

<b>Account Number</b>	<b>Account Name</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Actual</b>	<b>FY 2014 Budget</b>	<b>FY 2014 9 Months</b>	<b>FY 2015 Budget</b>
<b>FUND 310: EQUIPMENT REPLACEMENT FUND</b>						
Revenues						
310-00000-36100	INTEREST EARNINGS	11,361	14,008	3,000	4,759	5,000
310-00000-36330	SALE OF EQUIPMENT	12,480	70,234	7,500	82,891	7,500
310-00000-36335	INSURANCE CLAIM REIMBURSEMENT	16,383	0	0	28,619	0
310-00000-37810	GF OPER TRANSFER - FIRE AND RESCUE	240,000	255,000	283,000	283,000	298,000
310-00000-37815	GF OPER TRANSFER - PW	160,000	165,000	165,000	165,000	165,000
310-00000-37820	GF OPER TRANSFER - PARKS/REC	4,000	4,000	9,000	9,000	9,000
310-00000-37825	GF OPER TRANSFER - POLICE	350,000	360,000	370,000	370,000	380,000
310-00000-37826	GF OPER TRANSFER - TECH	340,000	355,000	375,000	375,000	400,000
310-00000-37827	GF OPER TRANSFER - TRAFFIC SIGNALIZATION	6,500	6,500	6,500	6,500	11,000
310-00000-37850	FUND BALANCE TRANSFER-GF	205,000	45,000	0	0	0
<b>Total Revenues</b>		<b>1,345,724</b>	<b>1,274,742</b>	<b>1,219,000</b>	<b>1,324,769</b>	<b>1,275,500</b>
Expenditures						
310-41640-83540	COMPUTER HARDWARE -N/C	69,508	32,908	0	146,253	146,000
310-41640-83550	COMPUTER SOFTWARE-N/C	95,987	1,685	0	0	215,000
310-41640-89540	COMPUTER HARDWARE	152,768	290,236	225,000	143,341	44,000
310-41640-89550	SOFTWARE	14,569	29,376	20,000	0	0
310-42100-89520	VEHICLES/EQUIP - POLICE	270,039	243,581	270,000	241,241	395,000
310-42200-83520	VEHICLES/EQUIP N/C - FIRE AND RESCUE	0	38,501	0	1,816	0
310-42200-89520	VEHICLES/EQUIP - FIRE AND RESCUE	0	209,871	0	464,942	560,000
310-43120-89520	VEHICLES/EQUIP - PW	162,996	180,482	45,000	0	85,000
310-44400-89520	VEHICLES/EQUIP - PARKS/REC	12,580	0	0	0	60,000
<b>Total Expenditures</b>		<b>778,447</b>	<b>1,026,640</b>	<b>560,000</b>	<b>997,593</b>	<b>1,505,000</b>

# **FACILITIES MAINTENANCE FUND**

## **MISSION STATEMENT**

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

## **BUDGET COMMENTS**

An operating transfer of \$200,000 will be provided from the General Fund in FY 2015. Proposed expenditures of \$510,000 for FY 2015 include \$35,000 for the Parks & Recreation Department for resurfacing of the pedestrian trail at Maryland Way Park, \$75,000 for repaving the Civitan parking lot, \$10,000 to reroof the Granny White Park concession stand, and \$235,000 to replace the ball field lights at Granny White. Additional funding (\$100,000) is programmed if needed for extraordinary maintenance issues that may arise at the Safety Center East, Service Center, and Library.

## **PERSONNEL SCHEDULE**

No personnel are directly assigned to this activity.

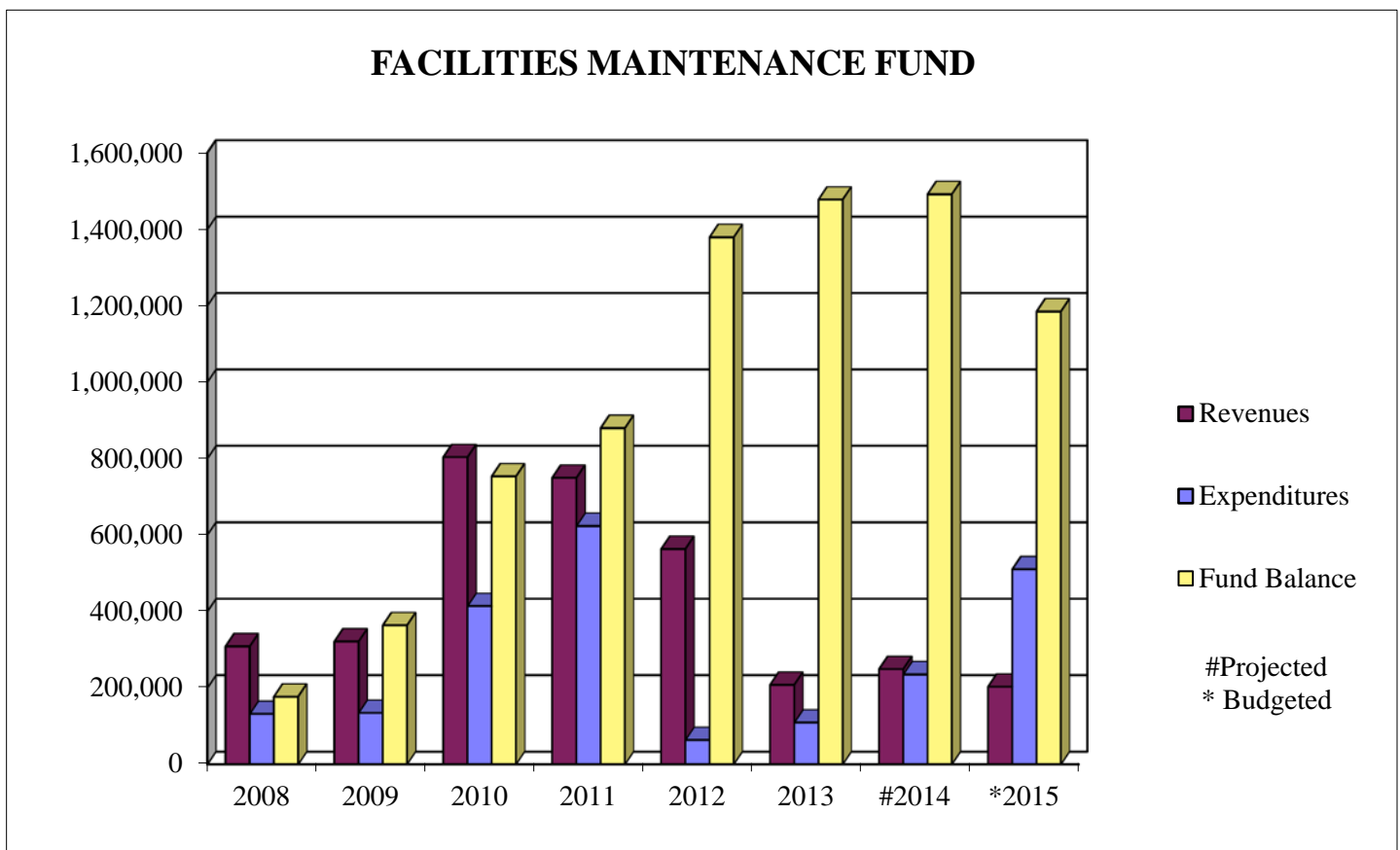
## FACILITIES MAINTENANCE FUND

### Revenues

	<b>Actual FY 2012</b>	<b>Actual FY 2013</b>	<b>Budget FY 2014</b>	<b>Actual YTD 2014</b>	<b>Budget FY 2015</b>
Other Financing Source	\$ 556,982	\$ 200,000	\$ 200,000	\$ 244,885	\$ 200,000
Uses of Money and Property	5,917	7,632	3,000	3,045	3,000
<b>Total Revenues</b>	<b>\$ 562,899</b>	<b>\$ 207,632</b>	<b>\$ 203,000</b>	<b>\$ 247,930</b>	<b>\$ 203,000</b>

### Expenditures

	<b>Actual FY 2012</b>	<b>Actual FY 2013</b>	<b>Budget FY 2014</b>	<b>Actual YTD 2014</b>	<b>Budget FY 2015</b>
Operating Expenditures	\$ 63,233	\$ 108,900	\$ 235,000	\$ 118,537	\$ 510,000
<b>Total Expenditures</b>	<b>\$ 63,233</b>	<b>\$ 108,900</b>	<b>\$ 235,000</b>	<b>\$ 118,537</b>	<b>\$ 510,000</b>



**CITY OF BRENTWOOD**  
**FY 2015 Budget Worksheets**

<b>Account Number</b>	<b>Account Name</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Actual</b>	<b>FY 2014 Budget</b>	<b>FY 2014 9 Months</b>	<b>FY 2015 Budget</b>
<b>FUND 312: FACILITIES MAINTENANCE FUND</b>						
Revenues						
312-00000-33445	FEDERAL/STATE/LOCAL SOURCES	356,982	0	0	44,885	0
312-00000-36100	INTEREST EARNINGS	5,917	7,632	3,000	3,045	3,000
312-00000-36335	FLOOD - TML INSURANCE REIMBURSEMENT	0	0	0	0	0
312-00000-37840	OPER TRANSFER FROM GENERAL FD	200,000	200,000	200,000	200,000	200,000
<b>Total Revenues</b>		<b>562,899</b>	<b>207,632</b>	<b>203,000</b>	<b>247,930</b>	<b>203,000</b>
Expenditures						
312-42200-89600	FIRE AND RESCUE	9,884	7,508	25,000	0	25,000
312-43170-89600	SERVICE CENTER	14,175	15,022	30,000	21,000	50,000
312-44200-89500	FLOOD RECOVERY	0	0	0	0	0
312-44400-89600	PARKS DEPT	39,174	79,770	155,000	6,852	410,000
312-44800-89600	LIBRARY DEPT	0	6,600	25,000	83,170	25,000
312-47000-89600	HISTORIC SITES	0	0	0	7,515	0
<b>Total Expenditures</b>		<b>63,233</b>	<b>108,900</b>	<b>235,000</b>	<b>118,537</b>	<b>510,000</b>



## **POST EMPLOYMENT BENEFITS FUND**

### **MISSION STATEMENT**

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

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

### **BUDGET COMMENTS**

The FY 2014 budget changed the budgeting format of this fund to more accurately account for the CAFR reporting requirements under GASB Statement No. 54. Beginning in FY 2014, the Post Employment Benefits Fund no longer served as a "pass through" fund for the Annual Required Contribution to the Post Employment Benefits trust. Rather, 100% of the City's annual required contribution is now transferred from various funds straight to the Post Employment Trust in order to meet the City's obligations as determined by GASB. During the year, actual retiree benefit premiums and claims are periodically funded and paid from the Trust. The FY 2015 budget for the Post Employment Benefits Fund, as in 2014, does not reflect budgeted amounts for the Trust transfer, retiree benefits and auditing expenses. These amounts are reflected only in the Trust.

For FY 2015, the transfer of budgeted funds in excess of the required annual trust contribution will include \$36,730 from the General Fund, \$3,935 from the Water & Sewer Fund and \$1,390 from the Emergency Communications District. In addition, the fund will receive a transfer of \$100,000 from the General Fund for the accumulation of sufficient reserves for accrued terminal leave payments for retirees.

### **PERSONNEL SCHEDULE**

No personnel are directly assigned to this activity.

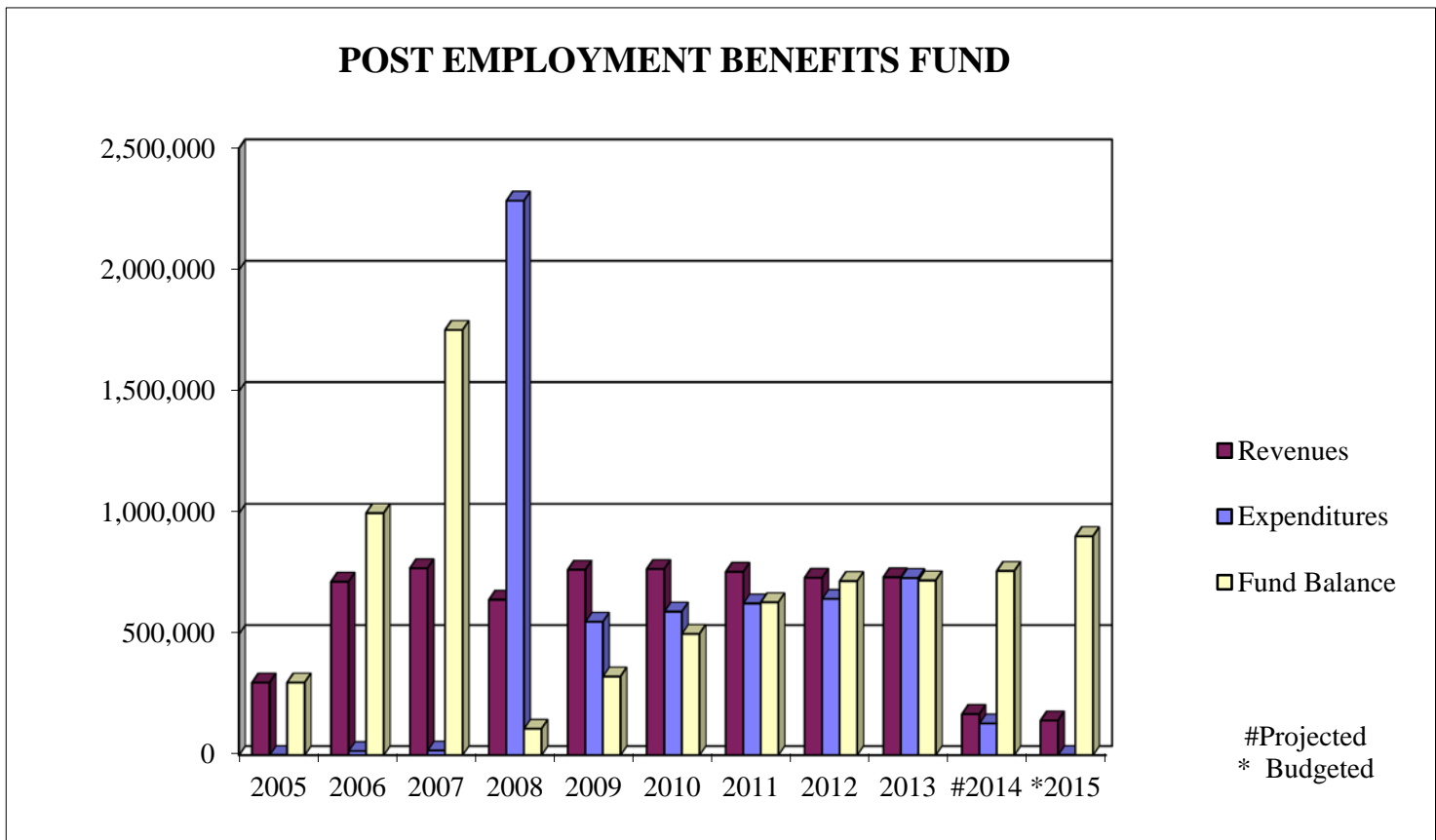
## POST EMPLOYMENT BENEFITS FUND

### Revenues

	Actual FY 2012	Actual FY 2013	Budget FY 2014	Actual YTD 2014	Budget FY 2015
Other Financing Source	\$ 727,465	\$ 729,125	\$ 167,545	\$ 167,545	\$ 142,055
Uses of Money and Property	5,191	5,351	1,000	1,551	1,000
Total Revenues	<u>\$ 732,656</u>	<u>\$ 734,476</u>	<u>\$ 168,545</u>	<u>\$ 169,096</u>	<u>\$ 143,055</u>

### Expenditures

	Actual FY 2012	Actual FY 2013	Budget FY 2014	Actual YTD 2014	Budget FY 2015
Operating Expenditures	\$ 47,080	\$ 95,625	\$ -	\$ -	\$ -
Transfer to Retiree Benefits Trust	598,210	635,575	-	-	-
Total Expenditures	<u>\$ 645,290</u>	<u>\$ 731,200</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



**CITY OF BRENTWOOD**  
**FY 2015 Budget Worksheets**

Account Number	Account Name	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 9 Months	FY 2015 Budget
<b>FUND 127: POST EMPLOYMENT BENEFITS FUND</b>						
Revenues						
127-00000-36100	INTEREST EARNINGS	5,191	5,351	1,000	1,551	1,000
127-00000-37805	RETIREE BNFT TRNSFR FROM RHS TRUST	0	0	0	0	0
127-00000-37810	RETIREE BNFT TRNSFR FROM GF	546,210	547,870	58,940	58,940	36,730
127-00000-37811	RETIREE BNFT TRNSFR FROM WSF	60,000	60,000	6,355	6,355	3,935
127-00000-37812	RETIREE BNFT TRNSFR FROM ECD	21,255	21,255	2,250	2,250	1,390
127-00000-37813	RETIREE LEAVE PAYOUT TRANSFER - GF	100,000	100,000	100,000	100,000	100,000
<b>Total Revenues</b>		<b>732,656</b>	<b>734,476</b>	<b>168,545</b>	<b>169,096</b>	<b>143,055</b>
Expenditures						
127-00000-81425	RETIREMENT - HEALTH/LIFE	0	0	0	0	0
127-41990-81418	MEDICAL CLAIMS	0	0	0	0	0
127-41990-82530	ACCTING & AUDITING SRVCS	0	2,000	0	0	0
127-41990-82599	OTHER PROF SRVCS	0	9,500	0	0	0
127-52000-88065	TRANSFER-RETIREE BENEFITS TRUST	574,290	635,575	0	0	0
127-52000-88070	RETIREE LEAVE PAYOUT TRANSFER - GF	71,000	84,125	0	0	0
<b>Total Expenditures</b>		<b>645,290</b>	<b>731,200</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

## **POST EMPLOYMENT BENEFITS TRUST**

### **MISSION STATEMENT**

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

### **BUDGET COMMENTS**

For FY 2015, the Net OPEB Obligation (the Annual Required Contribution after adjustments for investments and pre-funding) is \$599,585: a total of \$523,655 will be transferred from the General Fund, \$56,065 from the Water & Sewer Fund and \$19,865 from the Emergency Communications District to the Post Employment Benefits Trust for payment of future post-retirement insurance benefit obligations.

The FY 2014 budget changed the budgeting format of this fund to more accurately account for the CAFR reporting requirements under GASB Statement No. 54. Beginning in FY 2014, 100% of the City's annual OPEB required contribution was transferred from various funds straight to the Post Employment Trust in order to meet the City's obligations as determined by GASB. During the year, actual retiree benefit premiums and claims are periodically funded and paid from the Trust Fund. The FY 2015 budget, like 2014, reflects a revenue line item for proceeds received from the various funds. In addition, the Trust shows budgeted amounts for retiree benefit premiums, claims and auditing expenses.

Please note the Post Employment Trust Fund is classified as a Fiduciary Fund; thus, a budget is not required for CAFR reporting purposes. The FY 2015 budgeted amounts are shown for informational purposes only. As of March 31, 2014, the market value of the Trust Fund is \$6,748,494, an increase of \$922,487 from the June 30, 2013 market value of \$5,826,007.

### **PERSONNEL SCHEDULE**

No personnel are directly assigned to this activity.

## POST EMPLOYMENT BENEFITS TRUST

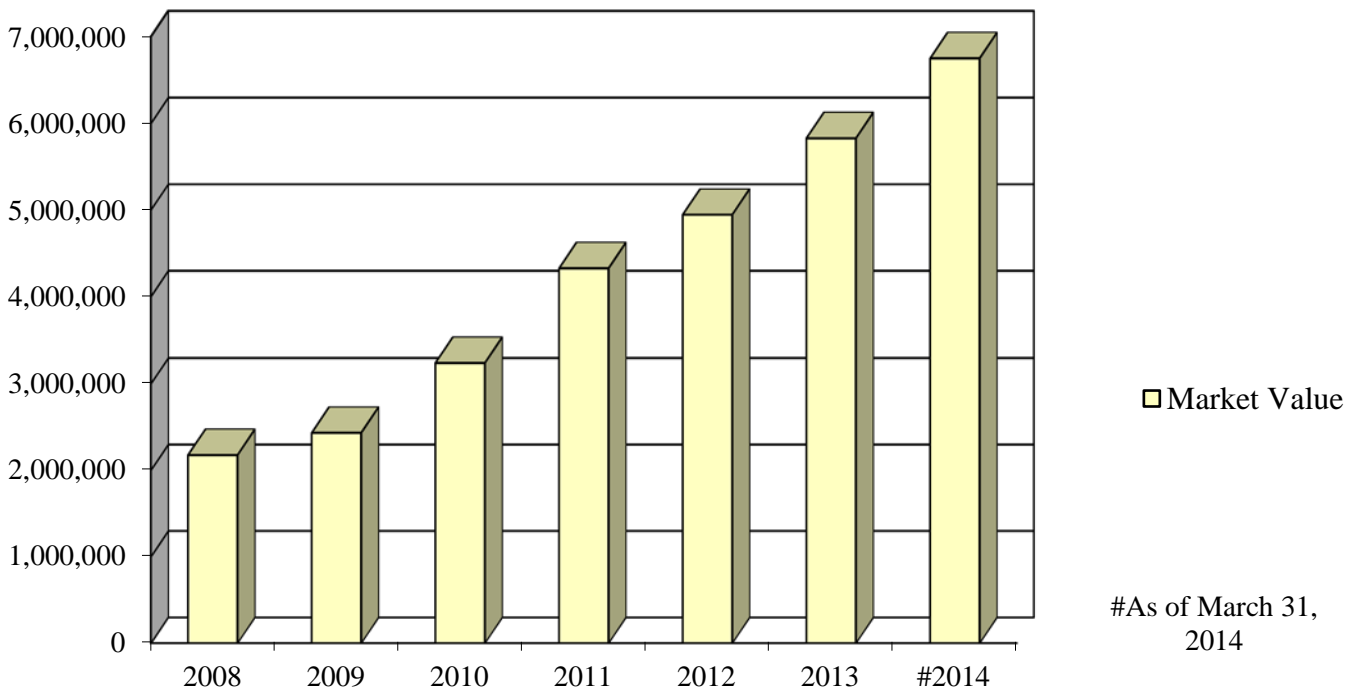
### Revenues

	<b>Actual FY 2012</b>	<b>Actual FY 2013</b>	<b>Budget FY 2014</b>	<b>YTD FY 2014</b>	<b>Budget FY 2015</b>
Other Financing Source	\$ 629,290	\$ 635,575	\$ 570,070	\$ 427,554	\$ 599,585
Uses of Money and Property	89,972	406,356	-	492,791	-
<b>Total Revenues</b>	<b>\$ 719,262</b>	<b>\$ 1,041,931</b>	<b>\$ 570,070</b>	<b>\$ 920,345</b>	<b>\$ 599,585</b>

### Expenditures

	<b>Actual FY 2012</b>	<b>Actual FY 2013</b>	<b>Budget FY 2014</b>	<b>YTD FY 2014</b>	<b>Budget FY 2015</b>
Retiree Benefits	\$ 102,080	\$ 192,821	\$ 125,000	\$ 50,589	\$ 125,000
Professional Services	-	-	2,000	2,000	12,000
<b>Total Expenditures</b>	<b>\$ 102,080</b>	<b>\$ 192,821</b>	<b>\$ 127,000</b>	<b>\$ 52,589</b>	<b>\$ 137,000</b>

## POST EMPLOYMENT BENEFITS TRUST





# **SPECIAL REVENUE FUNDS**



# **STATE STREET AID FUND**

## **MISSION STATEMENT**

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

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

## **WORKLOAD INDICATORS**

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

## **BUDGET COMMENTS**

In FY 2015, \$1,040,000 is programmed for the annual street resurfacing program from this fund. A total of \$2,100,000 will be committed to street resurfacing in FY 2015 including \$760,000 from the General Fund in the Public Works activity and \$300,000 from the Capital Projects Fund. The total commitment from all funds represents a \$100,000 increase over the previous fiscal year. This increase is needed to maintain the current street resurfacing program within a 20 year cycle which is being impacted by the number of new City streets that were added to the system during the past 20 years.

Based upon actual FY 2014 collections received to date, FY 2015 revenue is estimated at \$950,000, unchanged from FY 2014. FY 2015 revenue collections plus reserves in the State Street Aid Fund are sufficient to cover the expenditures in FY 2015.

Additional annual funding for the street resurfacing program in FY 2015 is being provided via a \$100,000 increase in the General Fund contribution found within the Public Works Department's operating budget. In addition, the FY 2015 General Fund budget also includes a \$300,000 transfer to the Capital Projects Fund to be held in reserve for FY 2016 street resurfacing needs. Future cash flow projections for the State Street Aid Fund indicate the fund will be unable to sustain the current level of funding (\$1,040,000 annually) beyond FY 2018. At that point, an increase in the state gas tax with additional funds allocated to municipalities or a significant increase in funding from the General Fund will be required to maintain the existing level of street resurfacing.

## **PERSONNEL SCHEDULE**

No personnel are directly assigned to this activity.

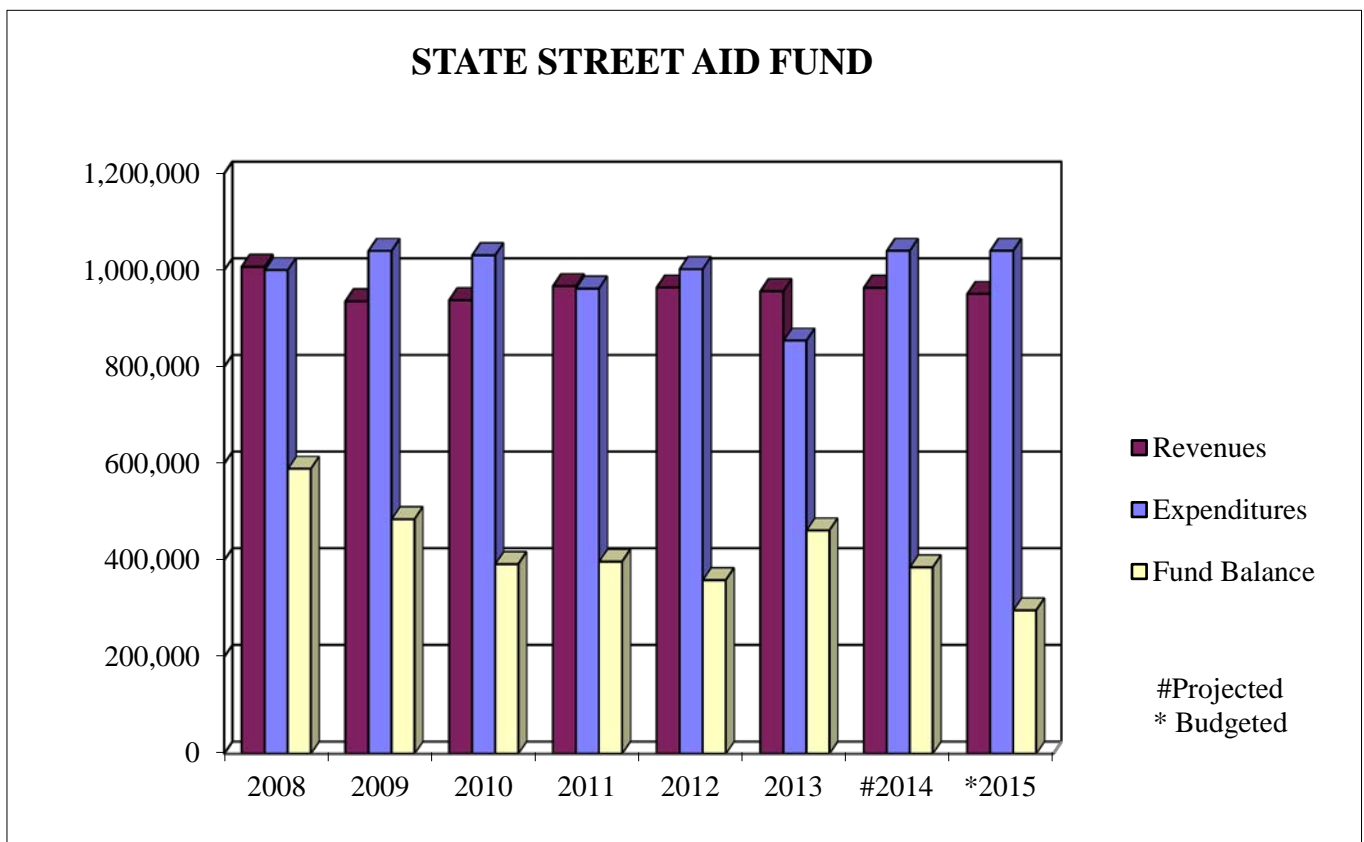
## STATE STREET AID FUND

### Revenues

	<b>Actual FY 2012</b>	<b>Actual FY 2013</b>	<b>Budget FY 2014</b>	<b>Actual YTD 2014</b>	<b>Budget FY 2015</b>
Intergovernmental	\$ 960,766	\$ 953,860	\$ 950,000	\$ 641,398	\$ 950,000
Uses of Money and Property	3,383	3,006	1,000	1,263	1,000
<b>Total Revenues</b>	<b>\$ 964,149</b>	<b>\$ 956,866</b>	<b>\$ 951,000</b>	<b>\$ 642,661</b>	<b>\$ 951,000</b>

### Expenditures

	<b>Actual FY 2012</b>	<b>Actual FY 2013</b>	<b>Budget FY 2014</b>	<b>Actual YTD 2014</b>	<b>Budget FY 2015</b>
Operating Expenditures	\$ 1,002,279	\$ 854,217	\$ 1,040,000	\$ -	\$ 1,040,000
<b>Total Expenditures</b>	<b>\$ 1,002,279</b>	<b>\$ 854,217</b>	<b>\$ 1,040,000</b>	<b>\$ -</b>	<b>\$ 1,040,000</b>



**CITY OF BRENTWOOD**  
**FY 2015 Budget Worksheets**

<b>Account Number</b>	<b>Account Name</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Actual</b>	<b>FY 2014 Budget</b>	<b>FY 2014 9 Months</b>	<b>FY 2015 Budget</b>
<b>FUND 121: STATE STREET AID FUND</b>						
121-00000-33551	STATE GAS/MOTOR FUEL TAX	960,766	953,860	950,000	641,398	950,000
121-00000-36100	INTEREST EARNINGS	3,383	3,006	1,000	1,263	1,000
<b>Total Revenues</b>		<b>964,149</b>	<b>956,866</b>	<b>951,000</b>	<b>642,661</b>	<b>951,000</b>
Expenditures						
121-43120-82640	R/M - ROADS & STREETS	1,002,279	854,217	1,040,000	0	1,040,000
<b>Total Expenditures</b>		<b>1,002,279</b>	<b>854,217</b>	<b>1,040,000</b>	<b>0</b>	<b>1,040,000</b>

## **PUBLIC WORKS PROJECT FUND**

### **MISSION STATEMENT**

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

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### **BUDGET COMMENTS**

The FY 2013 and 2014 budgets included transfers in the amount of \$1,00,000 and \$1,400,000, respectively, from the Public Works Project Fund to the Capital Projects Fund for initial right of way acquisition for the Franklin Road South improvement project. No additional transfer is planned for FY 2015.

The significant downturn in the new housing construction and commercial development during the recession greatly impacted fee collections for this fund. From a low of \$145,000 in 2009, fee collections have rebounded to an estimated \$600,000 in FY 2014. Fee collections for FY 2015 (\$500,000) are conservatively estimated based on 240 new housing starts plus and \$200,000 in collections from commercial related development.

### **PERSONNEL SCHEDULE**

No personnel are directly assigned to this activity.

## PUBLIC WORKS PROJECT FUND

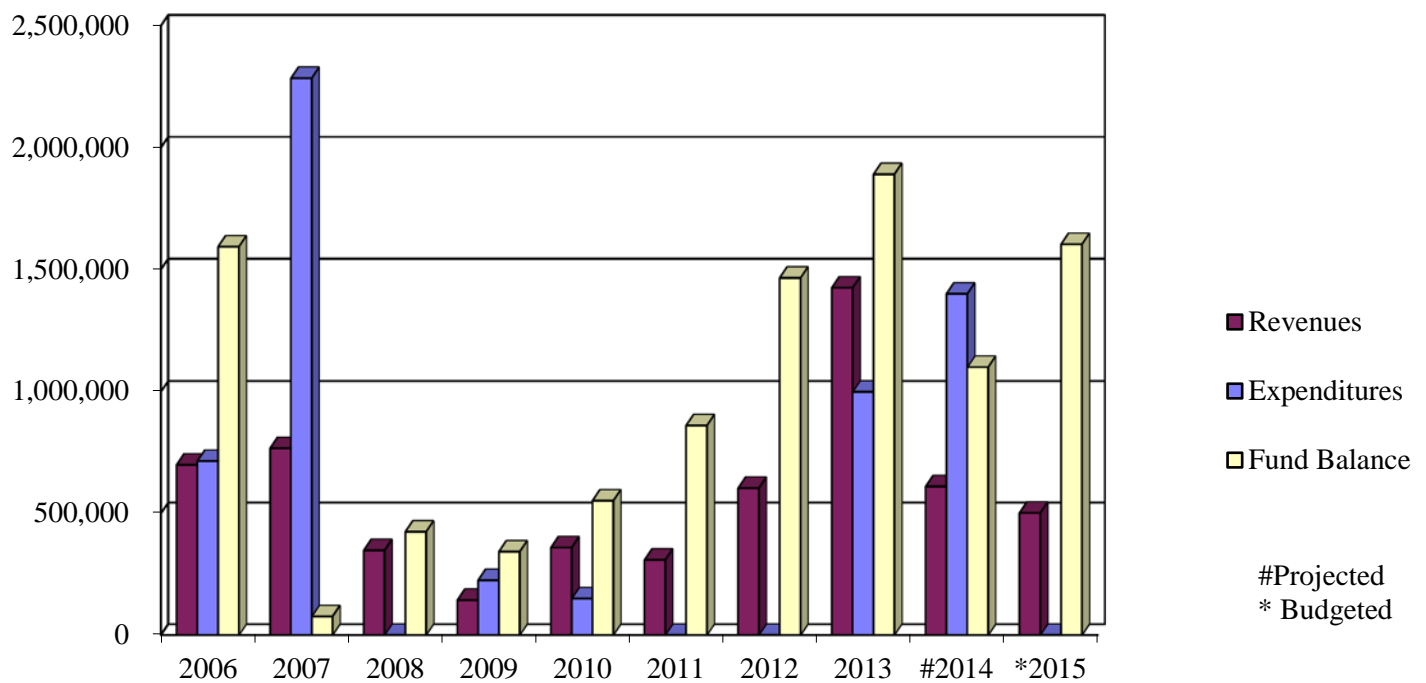
### Revenues

	Actual FY 2012	Actual FY 2013	Budget FY 2014	Actual YTD 2014	Budget FY 2015
Edmondson Branch Fees	\$ -	\$ -	\$ -	\$ 8,891	\$ -
Public Works Project Fees	597,895	1,419,103	500,000	414,989	500,000
Uses of Money and Property	6,208	6,052	4,000	1,495	2,000
<b>Total Revenues</b>	<b>\$ 604,103</b>	<b>\$ 1,425,155</b>	<b>\$ 504,000</b>	<b>\$ 425,375</b>	<b>\$ 502,000</b>

### Expenditures

	Actual FY 2012	Actual FY 2013	Budget FY 2014	Actual YTD 2014	Budget FY 2015
Capital Projects Fund Transfer	\$ -	\$ 1,000,000	\$ 1,400,000	\$ 1,400,000	\$ -
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 1,000,000</b>	<b>\$ 1,400,000</b>	<b>\$ 1,400,000</b>	<b>\$ -</b>

## PUBLIC WORKS PROJECT FUND



**CITY OF BRENTWOOD**  
**FY 2015 Budget Worksheets**

Account Number	Account Name	FY 2012 Actual	2013 Budget	FY 2013 Actual	FY 2014 Budget	FY 2014 9 Months	FY 2015 Budget
<b>FUND 123: PUBLIC WORKS PROJECT FUND</b>							
Revenues							
123-00000-36100	INTEREST EARNINGS	6,208	6,000	6,052	4,000	1,495	2,000
123-00000-36695	PW PROJECT FEES	597,895	830,000	1,419,103	500,000	414,989	500,000
123-00000-36696	EDMONDSON BRANCH FEES	0	0	0	0	8,891	0
<b>Total Revenues</b>		<b>604,103</b>	<b>836,000</b>	<b>1,425,155</b>	<b>504,000</b>	<b>425,375</b>	<b>502,000</b>
Expenditures							
123-43120-88080	TRANSFER - C P FUND	0	1,000,000	1,000,000	1,400,000	1,400,000	0
<b>Total Expenditures</b>		<b>0</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,400,000</b>	<b>1,400,000</b>	<b>0</b>

## **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 2015 budget provides \$20,000 for the D.A.R.E. educational programs. One-time uses of federal forfeiture assets for capital purchases are not normally budgeted prior to the beginning of the year but are subject to approval by the City Commission during the fiscal year.

### **PERSONNEL SCHEDULE**

No personnel are assigned to this activity.

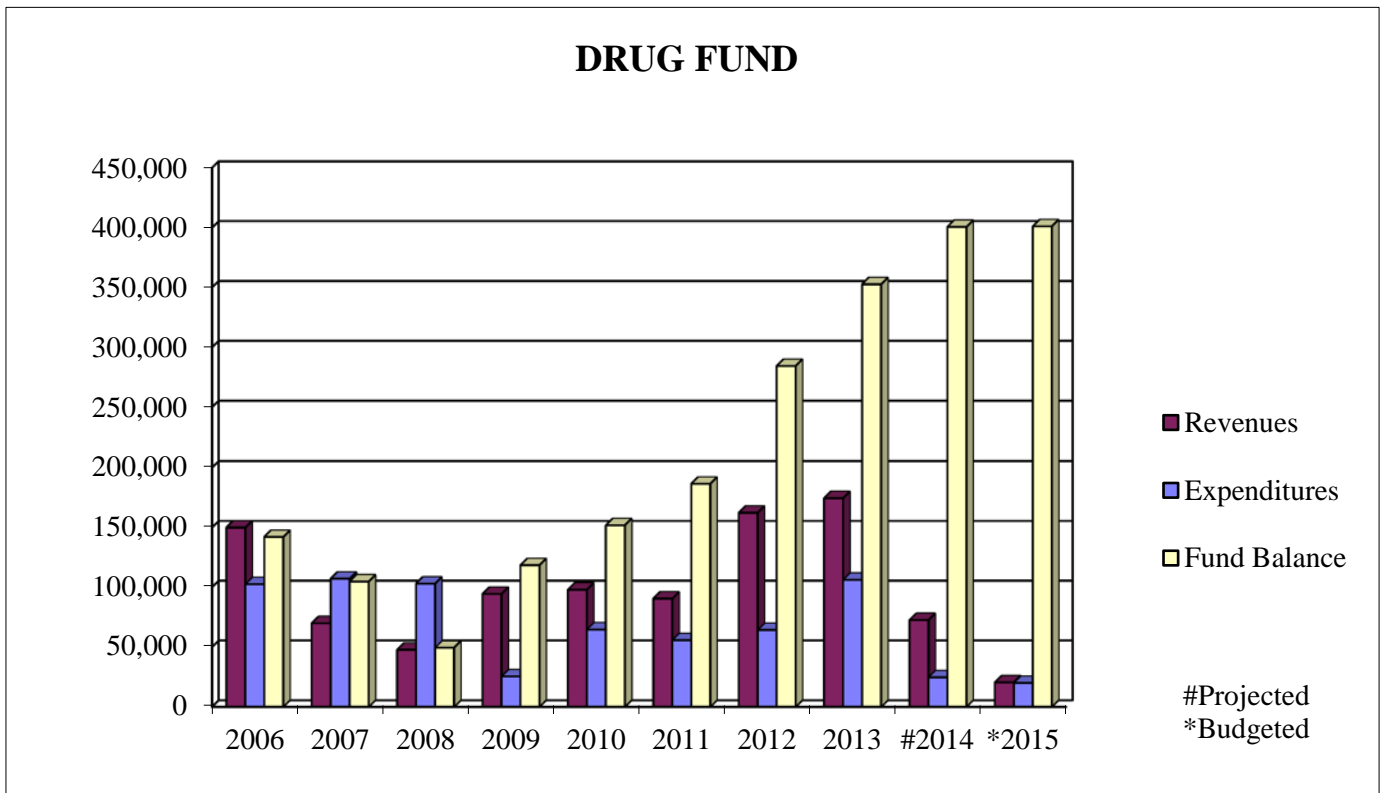
## DRUG FUND

### Revenues

	<b>Actual FY 2012</b>	<b>Actual FY 2013</b>	<b>Budget FY 2014</b>	<b>Actual YTD 2014</b>	<b>Budget FY 2015</b>
Drug Related Fines/Other	\$ 160,938	\$ 172,931	\$ 20,000	\$ 67,849	\$ 20,000
Uses of Money and Property	1,326	1,597	500	717	500
<b>Total Revenues</b>	<b>\$ 162,264</b>	<b>\$ 174,528</b>	<b>\$ 20,500</b>	<b>\$ 68,566</b>	<b>\$ 20,500</b>

### Expenditures

	<b>Actual FY 2012</b>	<b>Actual FY 2013</b>	<b>Budget FY 2014</b>	<b>Actual YTD 2014</b>	<b>Budget FY 2015</b>
Drug Education	\$ 14,935	\$ 11,880	\$ 20,000	\$ 24,676	\$ 20,000
Capital Outlay	49,391	94,372	-	-	-
<b>Total Expenditures</b>	<b>\$ 64,326</b>	<b>\$ 106,252</b>	<b>\$ 20,000</b>	<b>\$ 24,676</b>	<b>\$ 20,000</b>





**CITY OF BRENTWOOD**  
**FY 2015 Budget Worksheets**

<b>Account Number</b>	<b>Account Name</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Actual</b>	<b>FY 2014 Budget</b>	<b>FY 2014 9 Months</b>	<b>FY 2015 Budget</b>
<b>FUND 126: DRUG FUND</b>						
Revenues						
126-00000-35140	DRUG RELATED FINES	15,526	13,092	20,000	11,308	20,000
126-00000-35170	FEDERAL FORFEITED PROPERTY	141,612	153,089	0	39,398	0
126-00000-36100	INTEREST EARNINGS	1,326	1,597	500	717	500
126-00000-36700	CONTRIBUTION - DRUG FUND	3,800	6,750	0	17,143	0
<b>Total Revenues</b>		<b>162,264</b>	<b>174,528</b>	<b>20,500</b>	<b>68,566</b>	<b>20,500</b>
Expenditures						
126-42100-83299	SUNDRY	14,935	11,880	20,000	24,676	20,000
126-42110-89560	MISC TECHNOLOGY	49,391	94,372	0	0	0
<b>Total Expenditures</b>		<b>64,326</b>	<b>106,252</b>	<b>20,000</b>	<b>24,676</b>	<b>20,000</b>

# **ADEQUATE FACILITIES TAX FUND**

## **MISSION STATEMENT**

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

## **BUDGET COMMENTS**

When enacted, Williamson County estimated that \$8 million would be collected annually under the new tax with 30% or \$2.4 million distributed to the cities. The projected amount for Brentwood's share with 30% of total incorporated city population in the County would have been \$720,000 annually. Instead, actual collections in FY 2008 were \$342,000 and steadily declined over the next two years before rebounding with an improved housing market in Williamson County. Since 2011, collections have increased annually and are expected to exceed \$550,000 in FY 2014.

A transfer of \$750,000 to the Capital Projects Fund was made in FY 2014 to provide funding for infrastructure improvements at Smith Park. While the new park will be used by the entire Brentwood community, it is also expected to serve the facility needs for the growing Lacrosse and Rugby programs at the Brentwood and Ravenwood High Schools. Currently, the Williamson County Schools are unable to accommodate the programs at school facilities. In FY 2015, \$450,000 in new revenue is conservatively projected. No transfer of funds is planned for FY 2015.

## **PERSONNEL SCHEDULE**

No personnel are directly assigned to this activity.

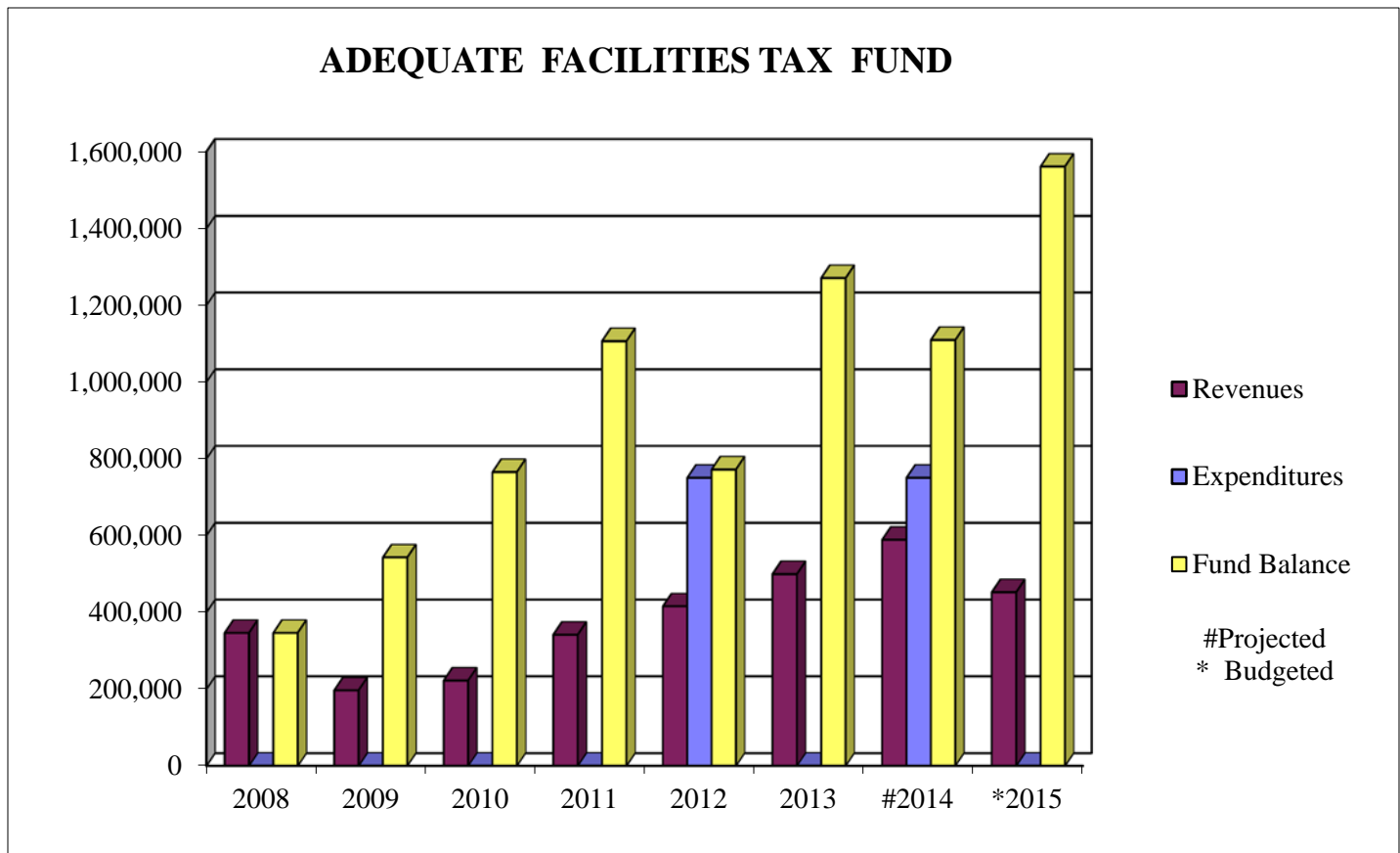
## ADEQUATE FACILITIES TAX FUND

### Revenues

	<b>Actual FY 2012</b>	<b>Actual FY 2013</b>	<b>Budget FY 2014</b>	<b>Actual YTD 2014</b>	<b>Budget FY 2015</b>
Other Financing Source	\$412,451	\$494,233	\$ 450,000	\$398,994	\$ 450,000
Uses of Money and Property	2,825	4,936	3,000	1,355	2,000
<b>Total Revenues</b>	<b>\$ 415,276</b>	<b>\$ 499,169</b>	<b>\$ 453,000</b>	<b>\$ 400,349</b>	<b>\$ 452,000</b>

### Expenditures

	<b>Actual FY 2012</b>	<b>Actual FY 2013</b>	<b>Budget FY 2014</b>	<b>Actual YTD 2014</b>	<b>Budget FY 2015</b>
Operating Expenditures	\$ 750,000	\$ -	\$ 750,000	\$ 750,000	\$ -
<b>Total Expenditures</b>	<b>\$ 750,000</b>	<b>\$ -</b>	<b>\$ 750,000</b>	<b>\$ 750,000</b>	<b>\$ -</b>



**CITY OF BRENTWOOD**  
**FY 2015 Budget Worksheets**

<b>Account Number</b>	<b>Account Name</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Actual</b>	<b>FY 2014 Budget</b>	<b>FY 2014 9 Months</b>	<b>FY 2015 Budget</b>
<b>FUND 124: ADEQUATE FACILITES TAX FUND</b>						
Revenues						
124-00000-31860	ADEQUATE SCHOOL FACILITIES TAX	412,451	494,233	450,000	398,994	450,000
124-00000-36100	INTEREST EARNINGS	2,825	4,936	3,000	1,355	2,000
<b>Total Revenues</b>		<b>415,276</b>	<b>499,169</b>	<b>453,000</b>	<b>400,349</b>	<b>452,000</b>
Expenditures						
124-44400-88080	TRANSFER - C P FUND	750,000	0	750,000	750,000	0
<b>Total Expenditures</b>		<b>750,000</b>	<b>0</b>	<b>750,000</b>	<b>750,000</b>	<b>0</b>



# **INTERNAL SERVICE FUNDS**

# **FUEL FUND**

## **MISSION STATEMENT**

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

## **BUDGET COMMENTS**

Unlike FY 2013 which saw fairly consistent fuel pricing patterns, FY 2014 fuel costs have fluctuated more significantly. With no indications that market conditions will change dramatically in FY 2015, the cost of fuel charged to each user department will remain unchanged. Unleaded gasoline will be charged at \$3.50 per gallon and diesel fuel will be charged at \$4.00 per gallon. This will generate projected revenue of \$562,600. Total fuel fund purchases are budgeted at \$560,000. Note the City's cost for gas and diesel fuel is typically about \$.50 per gallon less than the cost in the retail market because the City pays no state or federal taxes and can buy larger quantities at better prices.

## **PERSONNEL SCHEDULE**

No personnel are directly assigned to this activity.

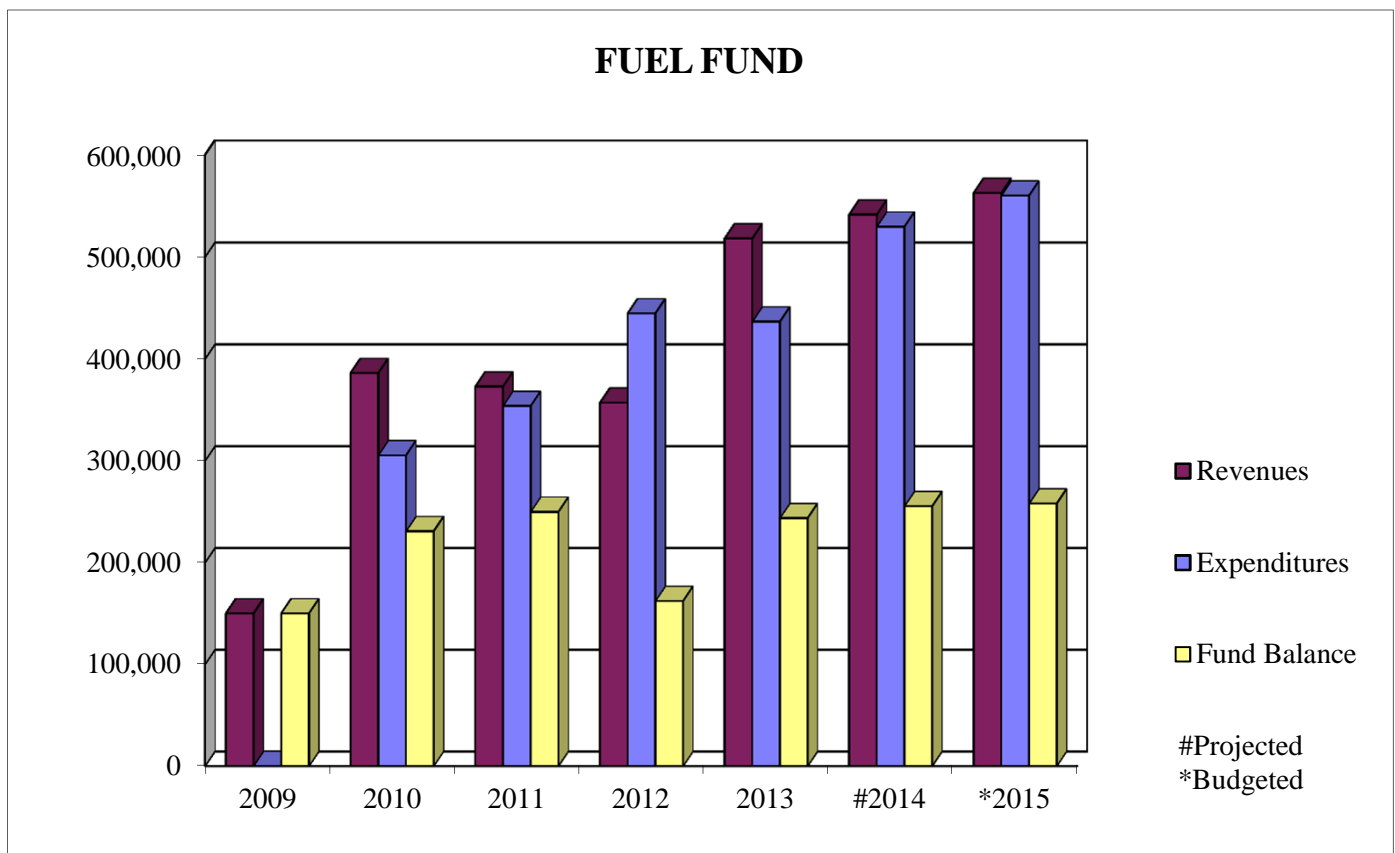
## FUEL FUND

### Revenues

	Actual FY 2012	Actual FY 2013	Budget FY 2014	Actual YTD 2014	Budget FY 2015
Other Financing Source	\$ 356,125	\$ 517,339	\$ 533,000	\$ 404,293	\$ 562,200
Uses of Money and Property	\$ 769	\$ 603	\$ 400	\$ 351	\$ 400
Total Revenues	<u>\$ 356,894</u>	<u>\$ 517,942</u>	<u>\$ 533,400</u>	<u>\$ 404,644</u>	<u>\$ 562,600</u>

### Expenditures

	Actual FY 2012	Actual FY 2013	Budget FY 2014	Actual YTD 2014	Budget FY 2015
Operating Expenditures	\$ 444,554	\$ 436,494	\$ 530,000	\$ 355,467	\$ 560,000
Total Expenditures	<u>\$ 444,554</u>	<u>\$ 436,494</u>	<u>\$ 530,000</u>	<u>\$ 355,467</u>	<u>\$ 560,000</u>





**CITY OF BRENTWOOD**  
**FY 2015 Budget Worksheets**

<b>Account Number</b>	<b>Account Name</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Actual</b>	<b>FY 2014 Budget</b>	<b>FY 2014 9 Months</b>	<b>FY 2015 Budget</b>
<b>FUND 315: FUEL FUND</b>						
Revenues						
315-00000-36100	INTEREST EARNINGS	769	603	400	351	400
315-00000-37823	GF OPER TRANSFER	315,157	453,440	467,000	349,790	489,200
315-00000-37824	WS OPER TRANSFER	40,968	63,899	66,000	54,503	73,000
<b>Total Revenues</b>		<b>356,894</b>	<b>517,942</b>	<b>533,400</b>	<b>404,644</b>	<b>562,600</b>
Expenditures						
315-41610-83311	UNLEADED FUEL	305,811	310,343	370,000	241,585	378,000
315-41610-83312	DIESEL FUEL	138,743	126,151	160,000	113,882	182,000
<b>Total Expenditures</b>		<b>444,554</b>	<b>436,494</b>	<b>530,000</b>	<b>355,467</b>	<b>560,000</b>

# INSURANCE FUND

## **MISSION STATEMENT**

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

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

## **BUDGET COMMENTS**

### **Health Insurance Division:**

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

The health insurance division was provided initial cash flow stability in FY 2010 via transfers from the General, W&S, and ECD funds (funds with assigned personnel) in the following amounts: General Fund \$500,000, W&S Fund \$62,500, and ECD Fund \$26,500 (\$589,000 total). Favorable HRA utilization and medical claims experience since the inception of the account has allowed the fund balance to grow. The fund balance at the end of FY 2013 was in excess of \$1.6 million and based on claims experience and trends to date, is expected to grow to \$1.7 million as of June 30, 2014.

With the change to a partially self-funded health insurance program effective January 1, 2011, the method for budgeting these costs within the various departments with employees was changed. Instead of attempting to calculate accurately each individual employee cost based on that employee's selected level of coverage which is made more challenging with employee turnover, staff now calculates a flat cost per full-time employee. For FY 2015, the budgeted cost in each activity is **\$8,260 per eligible employee**, a 5.5% increase over the FY 2014 amount of \$7,805. This is consistent with the 5.6 % increase in FY 2014 and compares favorably to the 10% increase required in FY 2013. The cost is automatically transferred (1/12) from the department operating budgets to the Insurance Fund each month.

## **INSURANCE FUND**

The FY 2015 budget for the health insurance division anticipates total expenditures of \$2,463,400 which is an increase of \$201,400 from FY 2014. Staff believes this amount is a reasonable projection of costs given the continued favorable claims and utilization experience since inception of the partially self-funded plan. Revenues into the fund from the combined city and employee share of contributions is approximately \$2,701,000. In FY 2015, the staff will continue to work with our benefits consultant to identify and recommend additional plan design strategies and limit future year cost increases to a manageable level. The FY 2015 budget continues to reflect professional services costs and corresponding medical expenses associated with the near-site medical clinic in partnership with CareHere.

### **Worker's Compensation Division:**

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

The budgeted cost for worker's compensation coverage is based largely on the job duties of each employee and the potential exposure to a workplace injury. Thus, the worker's compensation premium for a police officer or firefighter is significantly higher than the premium for an office employee. For FY 2015, a total of \$326,145 has been budgeted in the various activities with personnel which is the same amount as required in FY 2014. This amount is automatically transferred (1/12) from the department operating budgets to the Insurance Fund each month.

The FY 2015 budget for the worker's compensation division of the Insurance Fund projects total expenditures of \$300,000. Actual premium costs based on the \$50,000 per claim deductible plan are projected at \$125,000, leaving \$175,000 to pay actual benefits.

### **PERSONNEL SCHEDULE**

No personnel is directly assigned to this fund.

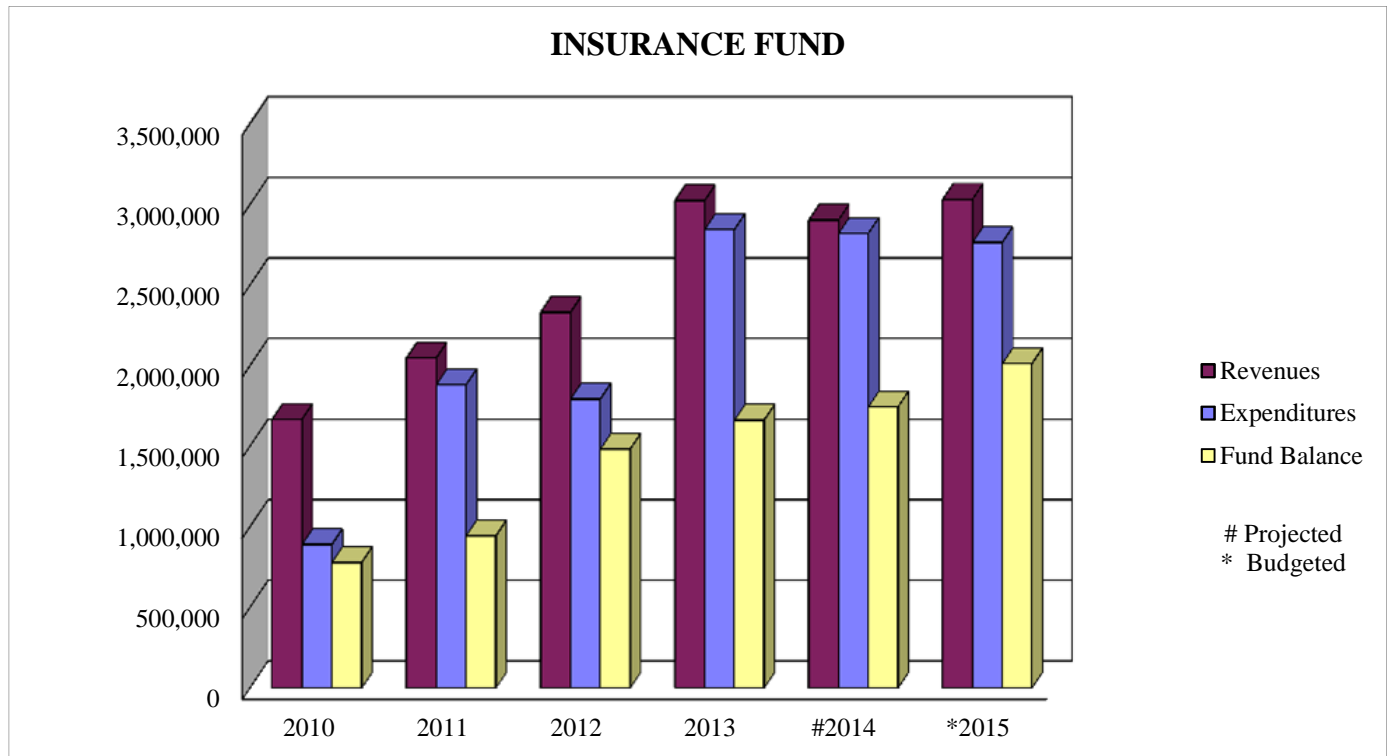
## INSURANCE FUND

### Revenues

	<b>Actual FY 2012</b>	<b>Actual FY 2013</b>	<b>Budget FY 2014</b>	<b>Actual YTD 2014</b>	<b>Budget FY 2015</b>
Other Financing Source - Health	\$ 2,173,621	\$ 2,688,943	\$ 2,456,200	\$ 1,986,183	\$ 2,700,980
Other Financing Source - WC	150,000	326,145	326,145	244,609	326,145
Uses of Money and Property	6,506	8,333	4,000	3,620	4,000
<b>Total Revenues</b>	<b>\$ 2,330,127</b>	<b>\$ 3,023,421</b>	<b>\$ 2,786,345</b>	<b>\$ 2,234,412</b>	<b>\$ 3,031,125</b>

### Expenditures

	<b>Actual FY 2012</b>	<b>Actual FY 2013</b>	<b>Budget FY 2014</b>	<b>Actual YTD 2014</b>	<b>Budget FY 2015</b>
Operating Expenditures - Health	\$ 1,792,065	\$ 2,609,306	\$ 2,262,000	\$ 1,573,239	\$ 2,463,400
Operating Expenditures - WC	\$ -	\$ 234,430	\$ 300,000	\$ 110,743	\$ 300,000
<b>Total Expenditures</b>	<b>\$ 1,792,065</b>	<b>\$ 2,843,736</b>	<b>\$ 2,562,000</b>	<b>\$ 1,683,982</b>	<b>\$ 2,763,400</b>



**CITY OF BRENTWOOD**  
**FY 2015 Budget Worksheets**

Account Number	Account Name	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 9 Months	FY 2015 Budget
<b>FUND 320: INSURANCE FUND</b>						
320-00000-36100	INTEREST EARNINGS	6,506	8,333	4,000	3,620	4,000
320-00000-37860	HEALTH INSURANCE TRANSFER FROM - GF	1,417,050	1,566,055	1,658,600	1,267,380	1,821,245
320-00000-37861	HEALTH INSURANCE TRANSFER FROM - WS	174,200	191,620	202,900	152,205	214,750
320-00000-37862	HEALTH INSURANCE TRANSFER FROM - ECD	80,400	88,440	89,700	67,320	94,985
320-00000-37865	HEALTH INSURANCE EMPLOYEE CONTRIBUTIONS	500,905	489,341	505,000	401,239	570,000
320-00000-37870	STOP LOSS REIMBURSEMENT	1,066	342,528	0	81,877	0
320-00000-37875	BCBS RX REBATE	0	10,959	0	16,162	0
TOTAL USES OF MONEY AND PROPERTY		2,180,127	2,697,276	2,460,200	1,989,803	2,704,980
<b>Total Revenues</b>		<b>2,180,127</b>	<b>2,697,276</b>	<b>2,460,200</b>	<b>1,989,803</b>	<b>2,704,980</b>
320-41900-81418	MEDICAL CLAIMS	1,027,182	1,771,697	1,250,000	1,019,387	1,500,000
320-41900-81419	HRA CLAIMS	359,816	390,746	415,000	207,997	400,000
320-41900-81420	HEALTH INSURANCE PREMIUMS	370,787	354,023	475,000	275,735	420,000
320-41900-81423	TRANSITIONAL REINSURANCE PROGRAM TAX	0	0	17,000	536	33,400
320-41900-82599	OTHER PROF SRVCS	34,280	92,840	105,000	69,584	110,000
<b>Total Health Insurance Expenditures</b>		<b>1,792,065</b>	<b>2,609,306</b>	<b>2,262,000</b>	<b>1,573,239</b>	<b>2,463,400</b>
<b>DEPT 41905: WORKER'S COMP INSURANCE</b>						
320-41905-37860	INSURANCE TRANSFER FROM - GF	129,250	281,000	281,000	210,750	281,000
320-41905-37861	INSURANCE TRANSFER FROM - WS	19,310	42,000	42,000	31,500	42,000
320-41905-37862	INSURANCE TRANSFER FROM - ECD	1,440	3,145	3,145	2,359	3,145
TOTAL USES OF MONEY AND PROPERTY		150,000	326,145	326,145	244,609	326,145
<b>Total Revenues</b>		<b>150,000</b>	<b>326,145</b>	<b>326,145</b>	<b>244,609</b>	<b>326,145</b>
320-41905-81470	WORKER'S COMPENSATION	0	234,430	300,000	110,743	300,000
<b>Total Worker's Comp Expenditures</b>		<b>0</b>	<b>234,430</b>	<b>300,000</b>	<b>110,743</b>	<b>300,000</b>
<b>Total Insurance Fund Expenditures</b>		<b>1,792,065</b>	<b>2,843,736</b>	<b>2,562,000</b>	<b>1,683,982</b>	<b>2,763,400</b>

# **DEBT SERVICE FUND**

# **DEBT SERVICE FUND**

## **MISSION STATEMENT**

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

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

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

## **BUDGET COMMENTS**

The projected Debt Service fund balance as of June 30, 2014 is \$3,741,275. Total debt service obligations for FY 2015 will be \$3,441,955, an increase of \$38,560 from the FY 2014 budgeted expenditure of \$3,403,395. The amount of principal and interest payments due on older bond issues will fluctuate up or down annually depending on how each issue was structured and the impact of subsequent bond refunding issues. FY 2015 expenditures also reflects budgeted debt service expenditures associated with the FY 2014 \$4.9 million bond issue. Total FY 2015 revenues are projected at \$3,359,500 including the annual transfer from the General Fund at \$3,350,000. This transfer amount represents no change from FY 2014.

## **PERSONNEL SCHEDULE**

No personnel are assigned to this activity

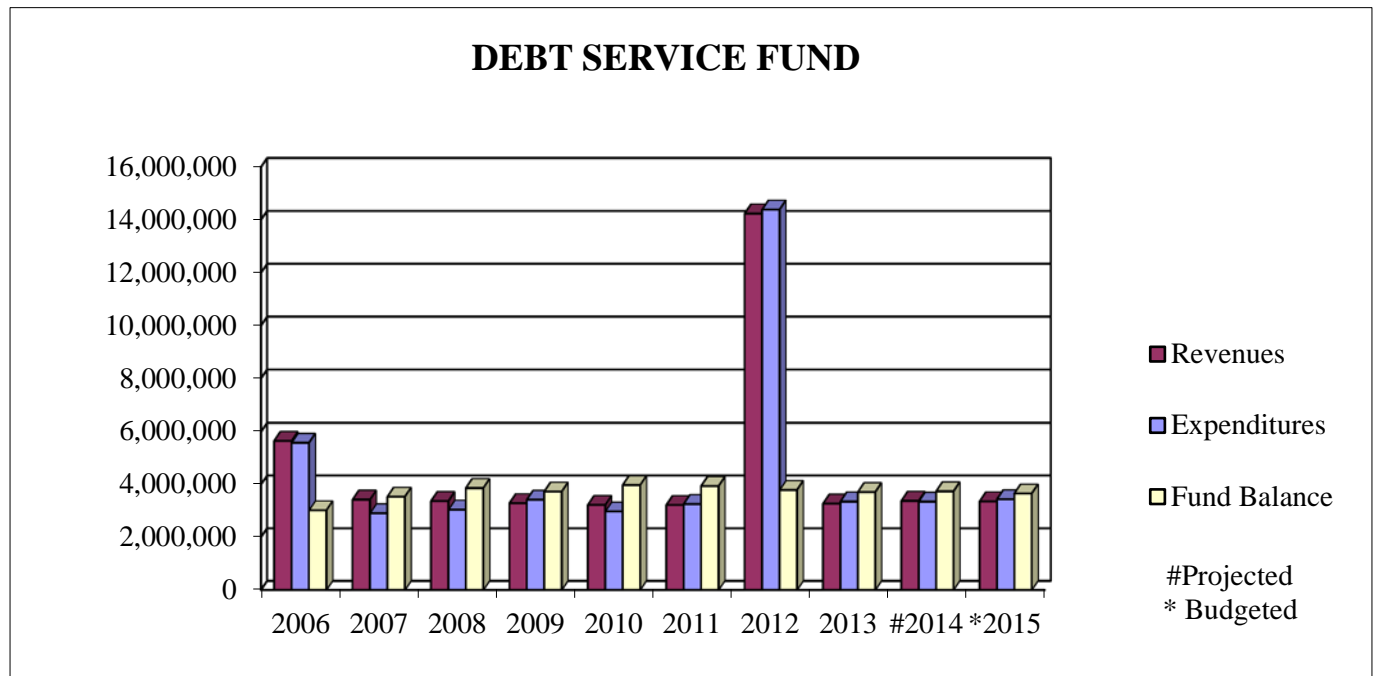
## DEBT SERVICE FUND

### Revenues

	Actual FY 2012	Actual FY 2013	Budget FY 2014	Actual YTD 2014	Budget FY 2015
Other Financing Source	\$ 3,575,201	\$ 3,250,000	\$ 3,350,000	\$ 3,250,000	\$ 3,350,000
Uses of Money and Property	32,461	24,745	9,500	8,950	9,500
Bond Refunding Proceeds	10,635,000	-	-	-	-
Total Revenues	<u>\$ 14,242,662</u>	<u>\$ 3,274,745</u>	<u>\$ 3,359,500</u>	<u>\$ 3,258,950</u>	<u>\$ 3,359,500</u>

### Expenditures

	Actual FY 2012	Actual FY 2013	Budget FY 2014	Actual YTD 2014	Budget FY 2015
Debt Service:					
Principal	\$ 2,243,292	\$ 2,465,555	\$ 2,475,000	\$ 2,475,000	\$ 2,555,000
Interest	1,021,857	886,362	922,395	892,672	880,955
Subtotal	3,265,149	3,351,917	3,397,395	3,367,672	3,435,955
Bond Refunding Payments	10,978,161	-	-	-	-
Other	148,633	3,705	6,000	4,861	6,000
Total Expenditures	<u>\$ 14,391,943</u>	<u>\$ 3,355,622</u>	<u>\$ 3,403,395</u>	<u>\$ 3,372,533</u>	<u>\$ 3,441,955</u>





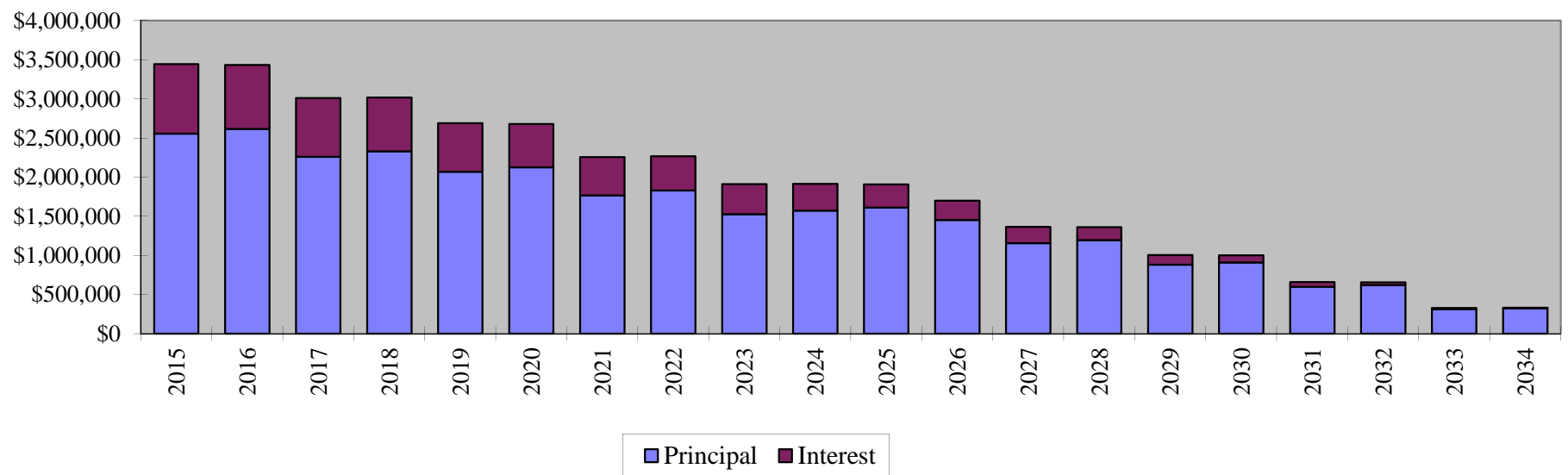
**CITY OF BRENTWOOD**  
**FY 2015 Budget Worksheets**

Account Number	Account Name	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 9 Months	FY 2015 Budget
<b>FUND 211: DEBT SERVICE FUND</b>						
Revenues						
211-00000-36100	INTEREST EARNINGS	32,461	24,745	9,500	8,950	9,500
211-00000-36925	2011 GO REF BOND PROCEEDS	7,385,000	0	0	0	0
211-00000-36926	2012 GO REF BOND PROCEEDS	3,250,000	0	0	0	0
211-00000-36935	OTHER FINANCING SOURCES - BOND PREMIUM	425,201	0	0	0	0
211-00000-37810	OPER TRANSFER FROM GENERAL FD	3,150,000	3,250,000	3,350,000	3,350,000	3,350,000
211-00000-37821	TRANSFER - HISTORIC COMMISSION	0	0	0	0	0
<b>Total Revenues</b>		<b>14,242,662</b>	<b>3,274,745</b>	<b>3,359,500</b>	<b>3,358,950</b>	<b>3,359,500</b>
Expenditures						
211-49000-86108	PRIN-DEERWOOD LEASE PYMT	28,292	30,555	0	0	0
211-49000-86111	PRIN-1999 GO REF BONDS	180,000	0	0	0	0
211-49000-86114	PRIN-2002 GO REFUNDING	610,000	0	0	0	0
211-49000-86115	PRIN-2002 GO IMP BONDS	215,000	0	0	0	0
211-49000-86116	PRIN - 2003 GO REFUNDING	475,000	295,000	305,000	305,000	320,000
211-49000-86117	PRIN - 2004 GO BONDS	155,000	160,000	165,000	165,000	0
211-49000-86118	PRIN - 2006 GO BONDS	205,000	215,000	220,000	220,000	230,000
211-49000-86119	PRIN - 2007 GO BONDS	190,000	200,000	205,000	205,000	215,000
211-49000-86120	PRIN - 2009 GO BONDS	175,000	185,000	185,000	185,000	190,000
211-49000-86121	PRIN - 2006 GO REFUNDING	10,000	10,000	15,000	15,000	265,000
211-49000-86122	PRIN - 2011 GO BONDS	0	185,000	185,000	185,000	200,000
211-49000-86123	PRIN - 2011 GO REFUNDING	0	1,140,000	1,160,000	1,160,000	910,000
211-49000-86124	PRIN - 2012 GO REFUNDING	0	45,000	35,000	35,000	35,000
211-49000-86125	PRIN - 2013 GO BONDS	0	0	0	0	190,000
211-49000-86207	INT -DEERWOOD LEASE PYMT	4,708	0	0	0	0
211-49000-86210	INT -1999 GO REF BONDS	12,184	0	0	0	0
211-49000-86213	INT - 2002 GO REFUNDING	109,290	0	0	0	0
211-49000-86214	INT - 2002 GO IMP BONDS	18,708	0	0	0	0
211-49000-86215	INT - 2003 GO REFUNDING	83,705	70,230	59,500	38,614	0
211-49000-86216	INT - 2004 GO BOND	59,350	8,005	2,725	2,723	0
211-49000-86217	INT - 2006 GO BOND	152,366	29,906	21,750	21,750	13,315
211-49000-86218	INT - 2006 GO REFUNDING	91,930	91,555	91,085	91,086	85,840
211-49000-86219	INT - 2007 GO BOND	169,861	162,584	154,925	154,924	147,075
211-49000-86220	INT - 2009 GO BOND	170,419	166,044	160,495	160,494	155,870
211-49000-86221	INT - 2011 GO BOND	69,689	146,600	142,900	142,900	138,050
211-49000-86222	INT - 2011 GO REFUNDING BOND	79,647	158,263	135,265	135,263	114,565
211-49000-86223	INT - 2012 GO REFUNDING BOND	0	53,175	63,750	63,750	63,050

**CITY OF BRENTWOOD**  
**FY 2015 Budget Worksheets**

<b>Account Number</b>	<b>Account Name</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Actual</b>	<b>FY 2014 Budget</b>	<b>FY 2014 9 Months</b>	<b>FY 2015 Budget</b>
211-49000-86224	INT - 2013 GO BOND	0	0	90,000	69,589	139,640
211-49000-86226	INT - 2013 GO REF BOND	0	0	0	11,579	23,550
211-49000-86301	PYMTS TO REF BOND ESCROW	10,924,444	0	0	0	0
211-49000-86401	BOND SALE EXPENSE	144,361	0	0	0	0
211-49000-86402	BANK SERVICE CHARGES	4,272	3,705	6,000	4,861	6,000
211-49000-86405	OTHER FINANCING USE - BOND DISCOUNTS	53,717	0	0	0	0
<b>Total Expenditures</b>		<b>14,391,943</b>	<b>3,355,622</b>	<b>3,403,395</b>	<b>3,372,533</b>	<b>3,441,955</b>

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



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

## City of Brentwood Debt Obligations

### Governmental Activities:

\$6,300,000 2003 General Obligation Refunding Bonds due in increasing annual installments through September 1, 2014, at an interest rate of 3.80%.	\$ 320,000
\$4,800,000 2006 General Obligation Public Improvement Bonds due in increasing annual installments through September 1, 2015, at an interest rate of 3.75%.	470,000
\$2,430,000 2006 General Obligation Refunding Bonds due in increasing annual installments through September 1, 2021, at varying rates of interest from 3.75% to 3.90%.	2,395,000
\$4,935,000 2007 General Obligation Public Improvement Bonds due in increasing annual installments through March 1, 2028, at a rate of interest of 3.83%.	3,840,000
\$4,760,000 2009 General Obligation Public Improvement Bonds due in increasing annual installments through March 1, 2030, at varying rates of interest from 2.50% to 4.00%.	4,045,000
\$7,385,000 2011 General Obligation Public Refunding Bonds due in increasing annual installments through September 1, 2024, at varying rates of interest from 2.00% to 3.00%.	5,085,000
\$4,845,000 2011 General Obligation Public Improvement Bonds due in increasing annual installments through September 1, 2031, at varying rates of interest from 3.00% to 3.625%.	4,475,000
\$3,250,000 2012 General Obligation Public Refunding Bonds due in increasing annual installments through September 1, 2025, at a 2% interest rate.	3,170,000
\$4,895,000 2013 General Obligation Public Improvement Bonds due in increasing annual installments through September 1, 2033, at varying rates of interest from 2.00% to 3.750%.	4,895,000
\$1,005,0000 2013 General Obligation Public Refunding Bonds due in increasing annual installments through September 1, 2017, at varying rates of interest from 2.00% to 3.00%.	<u>1,005,000</u>
Total General Obligation Bonds	<u>\$ 29,700,000</u>

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

Year	2003 G.O. Refunding Bonds		2006 G.O. Bonds		2006 G.O. Refunding Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest
2015	320,000	6,080	230,000	13,313	265,000	85,836
2016			240,000	4,500	270,000	75,805
2017			-	-	280,000	65,493
2018			-	-	295,000	54,711
2019	-	-	-	-	305,000	43,461
2020	-	-	-	-	315,000	31,758
2021	-	-	-	-	325,000	19,516
2022	-	-	-	-	340,000	6,630
2023	-	-	-	-	-	-
2024	-	-	-	-	-	-
2025	-	-	-	-	-	-
2026	-	-	-	-	-	-
2027						
2028						
2029						
2030						
2031						
2032						
	<u>\$ 320,000</u>	<u>\$ 6,080</u>	<u>\$ 470,000</u>	<u>\$ 17,813</u>	<u>\$ 2,395,000</u>	<u>\$ 383,210</u>

Year	2011 G.O. Refunding Bonds		2011 G.O. Bonds		2012 G.O. Refunding Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest
2015	910,000	114,563	200,000	138,050	35,000	63,050
2016	930,000	96,163	195,000	132,125	40,000	62,300
2017	540,000	81,463	200,000	126,200	280,000	59,100
2018	550,000	67,813	205,000	120,125	285,000	53,450
2019	580,000	50,863	215,000	113,825	295,000	47,650
2020	590,000	33,313	220,000	107,300	300,000	41,700
2021	190,000	22,563	225,000	100,625	305,000	35,650
2022	195,000	18,469	235,000	93,725	315,000	29,450
2023	195,000	13,838	240,000	86,600	320,000	23,100
2024	200,000	8,775	250,000	79,250	325,000	16,650
2025	205,000	3,075	255,000	71,675	330,000	10,100
2026			265,000	63,875	340,000	3,400
2027			270,000	55,681		
2028			280,000	46,913		
2029			290,000	37,469		
2030			300,000	27,513		
2031			310,000	17,025		
2032			320,000	5,800		
2033						
2034						
	<u>5,085,000</u>	<u>510,894</u>	<u>4,475,000</u>	<u>1,423,775</u>	<u>3,170,000</u>	<u>445,600</u>

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

Year	2007 G.O. Bonds		2009 G.O. Bonds	
	Principal	Interest	Principal	Interest
2015	215,000	147,072	190,000	155,869
2016	220,000	138,838	200,000	151,119
2017	230,000	130,412	200,000	142,119
2018	235,000	121,603	210,000	136,119
2019	245,000	112,602	220,000	129,819
2020	255,000	103,219	230,000	120,194
2021	265,000	93,452	235,000	110,131
2022	275,000	83,303	245,000	100,731
2023	285,000	72,770	255,000	89,706
2024	300,000	61,855	260,000	81,100
2025	310,000	50,365	270,000	72,000
2026	320,000	38,492	280,000	61,200
2027	335,000	26,236	295,000	50,000
2028	350,000	13,405	305,000	38,200
2029			320,000	26,000
2030			330,000	13,200
2031				
2032				
	<u>\$ 3,840,000</u>	<u>\$ 1,193,620</u>	<u>\$ 4,045,000</u>	<u>\$ 1,477,506</u>

Year	2013 G.O. Bonds		2013 G.O. Refunding Bonds		Totals Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest
2015	190,000	139,638		23,550	2,555,000	887,019.75
2016	195,000	135,788	325,000	20,300	2,615,000	816,936.75
2017	195,000	131,888	335,000	13,700	2,260,000	750,373.75
2018	205,000	126,863	345,000	5,175	2,330,000	685,857.75
2019	210,000	120,638			2,070,000	618,857.25
2020	215,000	114,263			2,125,000	551,745.75
2021	220,000	108,838			1,765,000	490,774.75
2022	225,000	104,388			1,830,000	436,695.50
2023	230,000	99,694			1,525,000	385,707.75
2024	235,000	94,459			1,570,000	342,088.50
2025	240,000	88,669			1,610,000	295,883.50
2026	245,000	82,453			1,450,000	249,419.50
2027	255,000	75,413			1,155,000	207,329.75
2028	260,000	67,688			1,195,000	166,205.50
2029	270,000	59,400			880,000	122,868.75
2030	280,000	50,113			910,000	90,825.50
2031	290,000	40,138			600,000	57,163
2032	300,000	29,438			620,000	35,238
2033	310,000	18,000			310,000	18,000
2034	325,000	6,094			325,000	6,094
	<u>4,895,000</u>	<u>1,693,863</u>	<u>1,005,000</u>	<u>62,725</u>	<u>\$ 29,700,000</u>	<u>\$ 7,215,085</u>



# **CAPITAL PROJECTS FUND**



# CAPITAL PROJECTS FUND

## **MISSION STATEMENT**

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

## **BUDGET COMMENTS**

Besides the existing programmed reserves in the fund, the primary sources of new funding for FY 2015 projects include the following:

- a FY 2014 year end General Fund appropriation transfer of \$1,545,000 (made possible due to current year excess revenue collections) to be used for various projects in FY 2015 and 2016;
- a FY 2014 year end transfer of unreserved General Fund fund balance of \$750,000 for Franklin Road right-of-way acquisition;
- A FY 2014 direct operating transfer of \$300,000 from the General Fund to be held in reserve for FY 2016 street resurfacing needs;

Also, Federal transportation grant funding totaling \$4.1 million is anticipated in FY 2015 for the Concord Road (Jones Parkway to Arrowhead Drive) improvement project, the joint Metro Nashville/Brentwood traffic study, and the Franklin Road right-of-way acquisition.

The FY 2015 budget at **\$12,555,000** is down slightly from the FY 2014 adopted budget of \$12,810,000. Given that this fund includes many large construction projects that overlap several fiscal years, fluctuations in the budget from one fiscal year to the next are common. The following projects will be initiated and/or completed during the fiscal year:

### **I. TRANSPORTATION (\$9,260,000)**

1. **Franklin Road** – This project (**\$4,500,000**) provides for property appraisals and initial right-of-way (ROW) acquisition for improvements to Franklin Road from Concord Road south to Moore's Lane. Preliminary engineering work is complete. Proposed improvements include a curb and gutter section with four (4) driving lanes plus a continuous center turn lane. In addition, the project will include a 10 ft. wide separated bikeway/walkway on the east side of the road built about 5 feet behind the curb. The City is paying for engineering design and ROW acquisition with TDOT paying for utility relocation and construction costs. ROW acquisition is scheduled for completion by the end of FY 2015.

## CAPITAL PROJECTS FUND

2. **Concord Road (Jones Parkway to Arrowhead Drive)** – This project (\$3,450,000) provides for utility relocation and construction of improvements to a .75 mile section of Concord Road from Jones Parkway to Arrowhead Drive. The project includes elimination of severe vertical curves and widening for a continuous three (3) lane pavement section with a sidewalk and bikeway section. This project has \$3.6 million in Federal funding allocated for construction and utility relocation in the MPO's 2011-15 Transportation Improvement Plan. Construction is targeted to begin in the summer of 2014 and will take 12 months to complete.
3. **Traffic Signal Upgrades** - This project (\$485,000) provides the joint Brentwood/Nashville traffic study of the Old Hickory and Maryland Farms area, as well as traffic signal equipment upgrades. The \$380,000 study will be eighty percent (\$304,000) funded from Federal funds, with Brentwood and Metro splitting the remainder. Also included is \$105,000 for improvements to traffic signal detection cameras at two key intersection, the addition of a traffic monitoring camera at I-65 and Moores Lane, upgrading of school zone signals, and repair/painting of 12 traffic signal poles.
4. **Street Resurfacing** – This project (\$300,000) provides supplemental funds for the annual street resurfacing program under the City's pavement management system. Funding is possible through a FY 2014 transfer from the General Fund of \$300,000.
5. **Concord Road (East of Edmondson Pike)** – This project (\$275,000) provides local funding for a small sewer extension project needed to maintain service to a home after road construction, and final right-of-way acquisition settlements for phase II improvements to a 3.6 mile section of Concord Road from Sunset Road to the eastern city limits. The project includes elimination of severe vertical and horizontal curves and widening for a continuous three (3) lane pavement section with curb and gutter within a 94 foot wide ROW. There will also be a ten (10) foot wide separated bikeway/walkway built a minimum four (4) feet behind the curb within the south ROW of the road. Under an agreement with TDOT, utility relocation and road construction will be funded by the state. Road construction by TDOT is underway and should be completed by summer 2016.
6. **Sidewalks** – This project (\$200,000) provides for the City's share of sidewalk improvement along Centerview Drive as part of a proposed public-private partnership with the owners of the Tapestry and Synergy office park for streetscape improvements on Centerview Drive. FY 2015 funding also provides for reconstruction of damaged sidewalk sections along Franklin Road in the northern commercial area and along Concord Road from Wilson Pike to Jones Parkway.
7. **Sunset/Ragsdale Intersection** – This project (\$50,000) provides for the completion of an alignment study of the intersection of Sunset Road and Ragsdale Road. The study will take into account the future widening of Sunset Road and possible realignment of the Ragsdale Road approach.

# CAPITAL PROJECTS FUND

## II. STORM DRAINAGE (\$50,000)

1. **Brentwood Lane / Hood Drive** – This project (\$50,000) provides for replacement of an existing concrete swale adjacent to 1210 Brentwood Lane and 1209 Hood Drive. The swale, approximately 600' in length, connects the drainage systems on both roads.

## III. PARKS AND RECREATION (\$425,000)

1. **Marcella Vivrette Smith Park** – This project (\$250,000) provides funding for engineering of Phase II improvements (\$175,000), and paving of the lower parking lot (\$75,000) that is being graded during Phase I construction. Phase II will include completion of the internal loop road, parking, and two multi-purpose fields.
2. **Flagpole Park** – This project (\$140,000) provides for master planning and design of the improvements for this 24-acre park located south of Wikle Road, between the CSX railroad on the west and I-65 on the east. The park will provide both passive and active recreational opportunities for residents in this area. Construction, which is subject to the issuance of G.O. bonds, could begin in the summer of 2015.
3. **Concord Park** – This project (\$35,000) provides for the widening of the drive aisle and apron to the Civitan parking lot. The current design of the parking lot entrance causes long lines as drivers attempt to exit onto Concord Road during peak traffic periods.

## IV. GENERAL FACILITIES (\$190,000)

1. **Community Planning** – This project (\$100,000) provides for completion of the update to the City's 2020 Plan and Master Thoroughfare Plan that began in FY 2014.
2. **Library Improvements** – This project (\$50,000) provides funding for improvements to the library book drop. A single-chute RFID reading book drop will be installed where the current two-chute manual book drop is located. The new equipment will have sorting capability in addition to scanning the RFID tags.
3. **Town Center Improvements** – This project (\$40,000) will provide funding for the removal of the existing cobblestones around the traffic circle in Town Center and replacement with a more durable surface, such as stamped-pattern concrete.

## CAPITAL PROJECTS FUND

### V. TECHNOLOGY (\$2,630,000)

1. **Radio System Upgrades** – This project (\$2,000,000) provides funding for development of a regional interoperable 800 MHz radio network to cover all of Williamson County. If implemented, the new system will enable all public safety agencies and schools in the county to communicate using the same technology and will also provide an interconnection with Metro Nashville. A special year-end transfer from the General Fund in FY 2013 provided \$1 million of pre-funding, and another \$1 million is proposed as part of a special year end transfer in FY 2014. The remaining funding for the estimated \$3.7M project is currently projected to come from General Fund unreserved fund balance in FY 2016.
2. **Software Systems** – This project (\$325,000) provides for replacement of the City's existing Police Records Management System (RMS) software and municipal court software and a refresh of the City website. Contract award for the RMS is expected in FY 2014, but most of the implementation will occur in FY 2015.
3. **Fiber Optic Network** – This project (\$245,000) provides for construction of a southeastern fiber loop from the Safety Center East back to Wilson Pike along Ragsdale and Split Log roads, as well as a connection to the City of Franklin along General George Patton Drive for the exchange of CAD, GIS, and traffic camera video.
4. **GIS Aerial Photography** – This project (\$25,000) provides funding for an update to the City's GIS aerial photography, which was last updated in 2012. The project will include an orthophotography fly-over.
5. **Warning Sirens** – Funding (\$35,000) is provided for the addition of a tornado and lightning warning siren at Smith Park.

## CAPITAL PROJECTS FUND

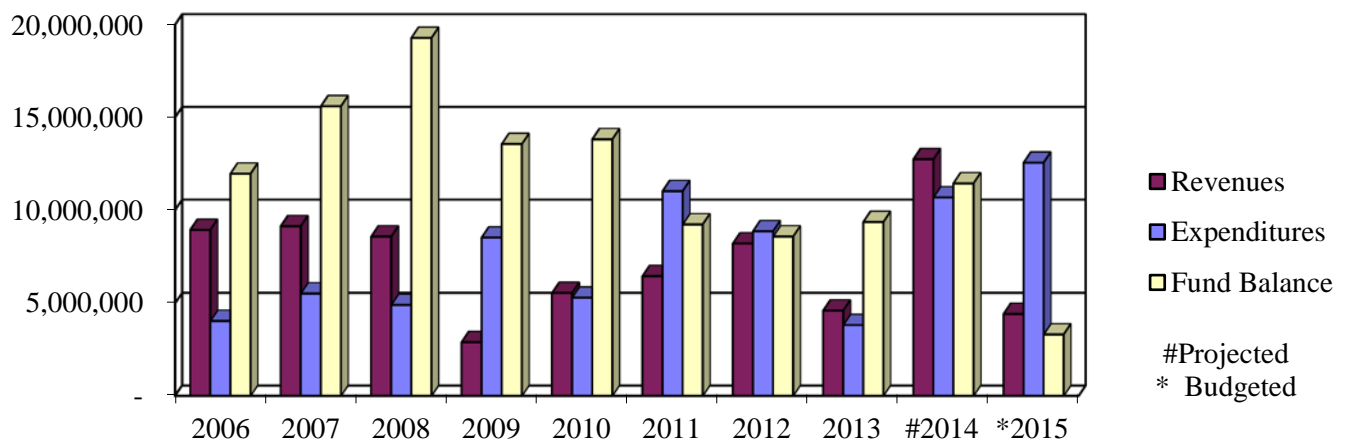
### Revenues

	<b>Actual FY 2012</b>	<b>Actual FY 2013</b>	<b>Budget FY 2014</b>	<b>Actual YTD 2014</b>	<b>Budget FY 2015</b>
Intergovernmental	\$ 684,578	\$ 20,032	\$ 2,760,000	\$ 1,100	\$ 4,100,000
Uses of Money and Property	61,930	47,161	20,000	27,421	25,000
Other Financing Source	2,590,780	-	2,450,000	2,450,000	300,000
General Obligation					
Bond Proceeds	4,845,000	4,240,000	4,900,000	4,971,018	-
Other (Private Sources)	50,000	298,760		-	
<b>Total Revenues</b>	<b>\$ 8,232,288</b>	<b>\$ 4,605,953</b>	<b>\$ 10,130,000</b>	<b>\$ 7,449,539</b>	<b>\$ 4,425,000</b>

### Expenditures

	<b>Actual FY 2012</b>	<b>Actual FY 2013</b>	<b>Budget FY 2014</b>	<b>Actual YTD 2014</b>	<b>Budget FY 2015</b>
Capital Outlay					
General Facilities and Equipment	\$ 511,171	\$ 28,040	\$ 330,000	\$ 181,060	\$ 190,000
Transportation	1,541,085	1,602,958	6,195,000	398,695	9,260,000
Storm Drainage	93,308	45,549	70,000	50,000	50,000
Parks and Recreation	6,324,171	1,523,193	5,630,000	5,303,797	425,000
Technology	395,358	489,093	500,000	71,873	2,630,000
Other Financing Uses	-	-	85,000	66,464	-
Transfer to Municipal Center	25,000	130,000	-	-	-
<b>Total Expenditures</b>	<b>\$ 8,890,093</b>	<b>\$ 3,818,833</b>	<b>\$ 12,810,000</b>	<b>\$ 6,071,889</b>	<b>\$ 12,555,000</b>

## CAPITAL PROJECTS FUND



**CITY OF BRENTWOOD**  
**FY 2015 Budget Worksheets**

Account Number	Account Name	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 9 Months	FY 2015 Budget
<b>FUND 311: CAPITAL PROJECTS FUND</b>						
311-00000-33437	FEDERAL ENERGY GRANT	954	0	0	0	0
311-00000-33445	FEDERAL/STATE/LOCAL SOURCES	683,624	20,032	2,760,000	1,100	4,100,000
	TOTAL INTERGOVERNMENTAL	684,578	20,032	2,760,000	1,100	4,100,000
311-00000-36100	INTEREST EARNINGS	61,930	47,161	20,000	27,421	25,000
311-00000-36710	PRIVATE SOURCES	50,000	298,760	0	0	0
311-00000-36930	GO BOND PROCEEDS	4,845,000	0	4,900,000	4,895,000	0
311-00000-36935	OTHER FINANCING SOURCES - BOND PREMIUM	158,344	0	0	76,018	0
311-00000-37830	OPER TRANSFER FROM PWP FD	0	1,000,000	1,400,000	1,400,000	0
311-00000-37840	OPER TRANSFER FROM GENERAL FD	1,682,436	2,490,000	300,000	300,000	300,000
311-00000-37845	OPER TRANSFER FROM ADEQUATE FACILITIES	750,000	0	750,000	750,000	0
311-00000-37850	FUND BALANCE TRANSFER-GF	0	750,000	0	0	0
	TOTAL USES OF MONEY AND PROPERTY	7,547,710	4,585,921	7,370,000	7,448,439	325,000
	<b>Total Revenues</b>	<b>8,232,288</b>	<b>4,605,953</b>	<b>10,130,000</b>	<b>7,449,539</b>	<b>4,425,000</b>

**DEPT 43100: TRANSPORTATION**

311-43100-1000	STREET RESURFACING	300,000	400,000	300,000	300,000	300,000
311-43100-1001	BIKEWAY IMPROVEMENTS	25,364	0	335,000	0	0
311-43100-1003	CONCORD ROAD - EAST	235,360	29,739	200,000	50,992	275,000
311-43100-1006	SIDEWALKS	0	0	210,000	10,000	200,000
311-43100-1007	TRAFFIC SIGNAL UPGRADES	194,229	409,011	75,000	33,700	485,000
311-43100-1011	TOWN CENTER AREA	0	0	0	0	0
311-43100-1016	FRANKLIN RD (SOUTH)	35,029	74,613	1,600,000	0	4,500,000
311-43100-1021	CONCORD RD (WEST)	223,996	431,895	3,450,000	4,003	3,450,000
311-43100-1027	SUNSET ROAD (EAST)	0	28,520	0	0	50,000
311-43100-1029	WILSON PIKE	33,922	155,648	0	0	0
311-43100-1031	EDMONDSON PIKE (NORTH)	-67,157	199	0	0	0
311-43100-1033	MCEWEN DRIVE	2,033	0	0	0	0
311-43100-1034	SPLIT LOG ROAD - PHASE II	558,309	73,333	25,000	0	0
	<b>Total Expenditures</b>	<b>1,541,085</b>	<b>1,602,958</b>	<b>6,195,000</b>	<b>398,695</b>	<b>9,260,000</b>

**DEPT 43150: STORM DRAINAGE**

311-43150-2002	LIPSCOMB DRIVE AREA DRAINAGE	0	45,549	0	0	0
311-43150-2006	WILDWOOD DRAINAGE	48,800	0	0	0	0
311-43150-2007	DERBY GLEN DRAINAGE	44,508	0	0	0	0
311-43150-2008	BOWMAN LANE DRAINAGE	0	0	25,000	0	0
311-43150-2009	REGIONAL FLOOD STUDY	0	0	20,000	50,000	0

**CITY OF BRENTWOOD**  
**FY 2015 Budget Worksheets**

Account Number	Account Name	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 9 Months	FY 2015 Budget
311-43150-2010	WILSON PIKE CIRCLE DRAINAGE	0	0	25,000	0	0
311-43150-2011	BRENTWOOD LANE DRAINAGE	0	0	0	0	50,000
<b>Total Expenditures</b>		<b>93,308</b>	<b>45,549</b>	<b>70,000</b>	<b>50,000</b>	<b>50,000</b>

**DEPT 44400: PARKS & RECREATION**

311-44400-3001	CROCKETT PARK	0	0	0	0	0
311-44400-3003	GRANNY WHITE PARK	0	4,123	150,000	0	0
311-44400-3004	TOWER PARK	0	0	0	0	0
311-44400-3007	CONCORD PARK	0	0	0	0	35,000
311-44400-3009	PLEASANT HILL PARK	0	0	0	3,500	0
311-44400-3012	PARK LAND ACQUISITION	5,000,000	0	2,900,000	2,932,638	0
311-44400-3013	FLAGPOLE (SOUTHWEST) PARK	0	0	0	0	140,000
311-44400-3014	FLOODWAY OPEN SPACE	721,285	14,746	0	0	0
311-44400-3015	MARCELLA VIVRETTE SMITH PARK	602,886	1,504,324	2,580,000	2,367,659	250,000
<b>Total Expenditures</b>		<b>6,324,171</b>	<b>1,523,193</b>	<b>5,630,000</b>	<b>5,303,797</b>	<b>425,000</b>

**DEPT 45200: GENERAL FACILITIES AND EQUIPME**

311-45200-5002	LIBRARY	123,479	28,040	0	0	50,000
311-45200-5005	SERVICE CENTER EXPANSION	142,470	0	10,000	0	0
311-45200-5009	COMMUNITY PLANNING	0	0	200,000	65,508	100,000
311-45200-5013	TOWN CENTER IMPROVEMENTS	0	0	0	0	40,000
311-45200-5014	SAFETY CENTER EAST	244,326	0	0	0	0
311-45200-5025	ENERGY CONSERVATION IMPROVEMENTS	896	0	0	0	0
311-45200-5027	EQUIPMENT	0	0	120,000	115,552	0
<b>Total Expenditures</b>		<b>511,171</b>	<b>28,040</b>	<b>330,000</b>	<b>181,060</b>	<b>190,000</b>

**DEPT 45300: TECHNOLOGY**

311-45300-6001	WARNING SIREN	49,592	0	0	31,441	35,000
311-45300-6002	FINANCIAL SOFTWARE/EQUIPMENT	5,460	0	0	0	0
311-45300-6003	ONLINE BUSINESS INFORMATION WEBPAGE	0	7,000	0	0	0
311-45300-6004	RADIO SYSTEM UPGRADE	93,188	51,565	60,000	0	2,000,000
311-45300-6005	FIBER NETWORK EXPANSION	19,669	25,005	140,000	8,700	245,000
311-45300-6006	SPECIALIZED DEPARTMENT SOFTWARE	0	0	0	0	0
311-45300-6007	TELEPHONE SYSTEM	3,364	0	0	0	0
311-45300-6008	GEOG INFO SYSTEM	33,033	12,675	0	0	25,000
311-45300-6009	MOBILE DATA/GPS EQUIPMENT	191,052	0	0	0	0
311-45300-6010	DISASTER RECOVERY SYSTEM	0	364,127	0	0	0

**CITY OF BRENTWOOD**  
**FY 2015 Budget Worksheets**

<b>Account Number</b>	<b>Account Name</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Actual</b>	<b>FY 2014 Budget</b>	<b>FY 2014 9 Months</b>	<b>FY 2015 Budget</b>
311-45300-6011	WEBSITE UPGRADE	0	0	0	0	35,000
311-45300-6012	GENERATOR SCADA	0	0	0	31,732	0
311-45300-6013	TECHNOLOGY	0	28,721	0	0	0
311-45300-6014	RECORDS MANAGEMENT AND COURT SOFTWARE	0	0	300,000	0	290,000
<b>Total Expenditures</b>		<b>395,358</b>	<b>489,093</b>	<b>500,000</b>	<b>71,873</b>	<b>2,630,000</b>

**DEPT 49000: DEBT SERVICE**

311-49000-86401	BOND SALE EXPENSE	0	0	85,000	66,464	0
<b>Total Expenditures</b>		<b>0</b>	<b>0</b>	<b>85,000</b>	<b>66,464</b>	<b>0</b>

**DEPT 51660: TRANSFERS**

311-51660-88030	OPERATING TRANSFER TO MC	25,000	130,000	0	0	0
<b>Total Expenditures</b>		<b>25,000</b>	<b>130,000</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>Total Expenditures - Capital Projects Fund</b>		<b>8,890,093</b>	<b>3,818,833</b>	<b>12,810,000</b>	<b>6,071,889</b>	<b>12,555,000</b>
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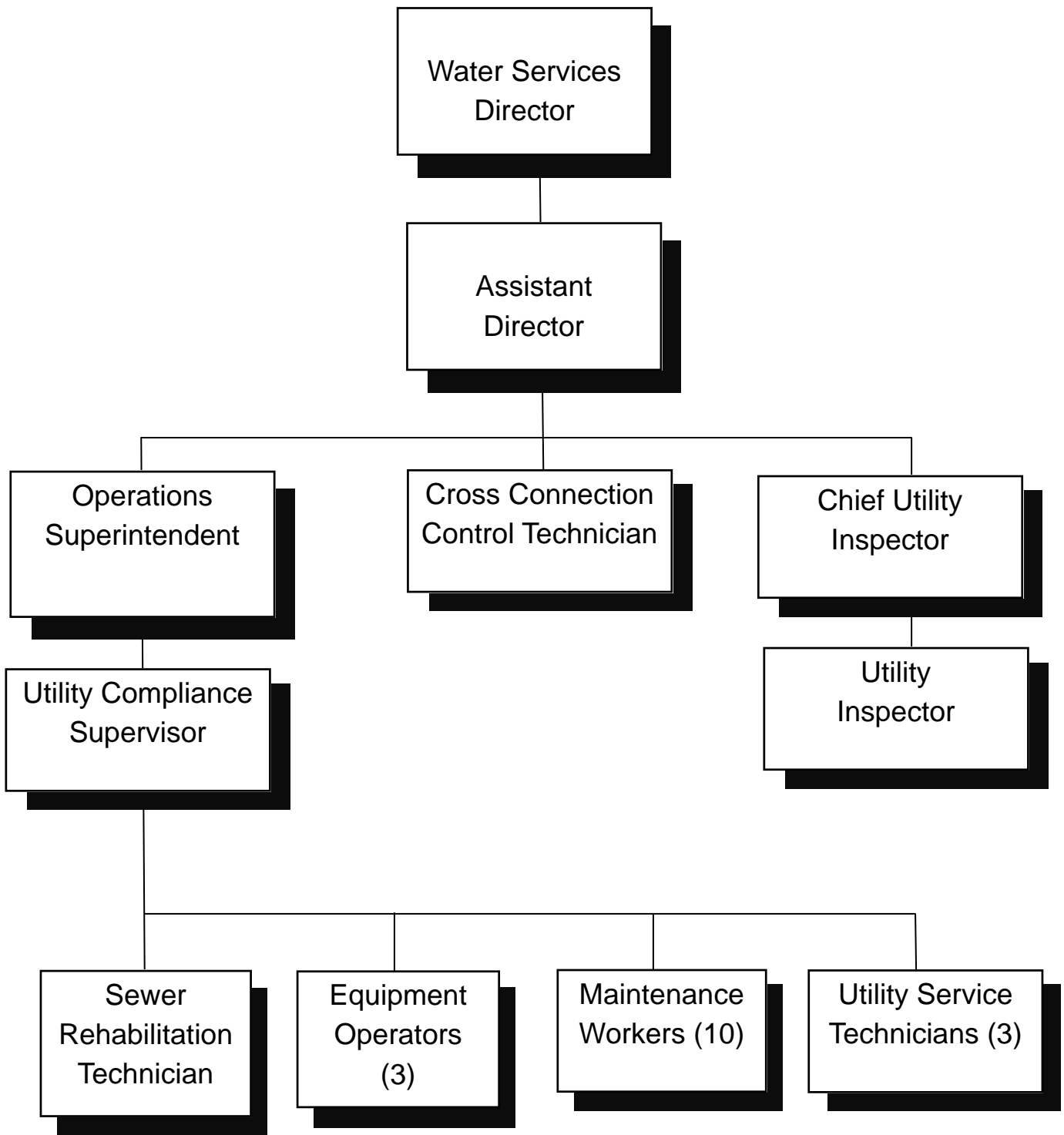


# **WATER AND SEWER FUND**



# WATER SERVICES DEPARTMENT

## Organizational Chart



## **Water Services Department 2014-2015 Non-Routine Work Plan**

The Water Services Department proposed to undertake the following projects in the 2014-2015 fiscal year:

### **1) Perform a Water and Sewer Cost of Service Analysis**

The Department, in support of the Finance Department, will assist in conducting a water and sewer cost of service analysis with assistance from a qualified rate consultant. It has been six years since the last cost of service study. As the primary phase of sewer rehabilitation work concludes and major water capacity projects ramp up, staff believes an updated cost of service study is warranted during FY 2015. The purpose of the analysis will be to evaluate the cost of providing service to the various customer classes and evaluate the current rate structure and revenue requirements. Given that the City's water and sewer customer bases are not identical, it is important that the rate structure for each service be self-sustaining. Any proposed adjustments to the rate schedule will be subject to approval by the Board of Commissioners.

**Target Date:** January, 2015

### **2) Implementation of Automated Meter Reading Program (Ongoing)**

The Department will continue implementation of a multi-year upgrade of the City's automated meter reading system (AMR) which was first installed in 1986. At that time, Sensus Metering Systems was selected to install "touch-read" technology which allowed a transition from a paper meter reading system to electronic read. In FY 2012, the Department began implementation of a system upgrade from the touch-read technology to a fixed-based radio read technology. This system will consist of a series of fixed antenna sites that will allow for remote collection of meter reading data which is then transmitted directly to computer servers at the Water and Sewer Billing office. Advantages from the upgrade include increased meter reading efficiency, enhanced customer service, reduced operating cost and lower wholesale water cost through reduced water loss. Work in FY 2015 will include upgrades to approximately 2,500 customer sites and an evaluation of meter data management software.

**Target Date:** June, 2015

**Water Services Department  
2014-2015 Non-Routine Work Plan**

**3) Sewer Rehabilitation Program (Year 7)**

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

Year six of the construction portion of the program concluded with the Department rehabilitating to date, approximately 350 sewer services to homes and businesses, approximately 1525 manholes and lining 32 miles of pipe. Total repairs have resulted in a documented reduction of a little over 700 million gallons per year of storm water infiltration or close to 2 million gallons per day on average. The annual return on this reduction equates to about \$1.5 million dollars in payments to Metro for transportation and treatment, annually. In January, 2014, CH2M Hill Engineers began development of the program status report due to TDEC by December, 2014. The report will document the program's progress and be the basis for further negotiations with TDEC regarding future sewer rehabilitation requirements.

**Target Date:** June, 2015

**4) Water Capacity Improvements Projects (Ongoing)**

The Department is continuing to move forward with design and construction of numerous projects recommended from the Water System Master Plan which was prepared as a long range planning "tool" to give Department staff guidance necessary to meet the continuing needs of the City. In FY 2014, the Department initiated construction to upsize several large segments of water lines in the Johnson Chapel Rd. and Granny White Pike areas along with upsizing two of the City's water booster pumping stations at Murray Lane and Johnson Chapel Rd. These projects are scheduled to be completed by spring of 2015. Water line improvements along Ewell Ln were also initiated and completed in FY 2014. Future projects being planned include upsizing water line segments along Franklin Rd. and Wikle Rd. in conjunction with the Franklin Road widening project.

**Target Date:** Various completion dates in FY 2015

## WATER AND SEWER FUND

### MISSION STATEMENT

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

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

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

### FINANCIALS

Category	Actual FY 2012	Actual FY 2013	Budget FY 2014	Actual FY 2014	Budget FY 2015
Personnel Services	\$ 1,689,127	\$ 1,415,753	\$ 1,985,365	\$ 1,415,753	\$ 2,032,675
Operating Expenditures	11,500,218	9,765,513	14,168,545	9,765,513	14,442,575
<b>Total</b>	<b>\$ 13,189,345</b>	<b>\$ 11,181,266</b>	<b>\$ 16,153,910</b>	<b>\$ 11,181,266</b>	<b>\$ 16,475,250</b>

### BUDGET COMMENTS

Projected income for FY 2015 reflects a decrease of \$425,000 in water and sewer tap fees based on actual FY 2014 revenues and anticipated connections in FY 2015. Water sales including the surcharge that recovers from customers the direct cost of rate increases from the City's primary water provider are expected to generate more than \$8.6 million in income. Projected sewer charges including the surcharge that recovers from customers the direct cost of rate increases for wastewater treatment services from Metro Nashville are expected to generate \$6.8 million in income. Surcharges received from customers only recover the additional cost to the City for their actual water and sewer services and do not recover the additional cost to the City from unaccounted for water loss and the wastewater cost for treating storm water inflow and infiltration into the collection system. The success of the City's on-going sewer rehabilitation program is helping to offset these costs due to the reduction in inflow and infiltration to the sewer collection system, with estimated savings greater than \$1 million annually.

The cost to purchase water is projected in FY 2015 at \$5.1 million plus \$3.1 million to Metro Nashville for wastewater treatment services. Debt service payments have increased significantly in recent years from the issuance of bonds for the sewer rehabilitation and water capacity improvement projects. Total principal and interest payments will increase from \$2,428,782 in FY 2014 to \$2,549,235 in FY 2015, or \$120,453. Finally, with this significant capital investment in the system, the mandatory depreciation expense in FY 2015 is projected at \$3.0 million, unchanged from FY 2014. Funding is also provided for outside consultant assistance to conduct an updated rate analysis, the first since 2008.

## WATER AND SEWER FUND

Proposed capital equipment in FY 2015 includes \$25,000 for improvements to the Department's maintenance building located at the Service Center. Proposed improvements include replacing and extending duct work from the central HVAC system to the older part of the building (currently runs off aging individual heating units) and adding motorized overhead door units to four of the original manually drawn, overhead doors.

During FY 2015, the highest priority of the department will be the project management of approximately \$5 million dollars in water system capacity improvements scheduled to be completed by Spring, 2015. Also, managing the ongoing, sewer rehabilitation program mandated by TDEC to identify & repair cracked/broken sections of sewer lines where storm water infiltration is entering the system, resulting in sewer line overflows into local streams. These projects will be funded from bond proceeds received from the 2010, 2012 and 2014 bond issues. In an effort to reduce water loss and improve customer service, the department continues implementation of the multi-year program to replace/upgrade the meter reading equipment.

<b><u>PERFORMANCE MEASURES</u></b>	<b><u>Actual FY 2012</u></b>	<b><u>Actual FY 2013</u></b>	<b><u>Target FY 2014</u></b>	<b><u>Target FY 2015</u></b>
<b>Operations:</b>				
Water Quality - Percent of Samples in Compliance	100%	100%	100%	100%
Percent Water Loss	18%	23%	15%	15%
Sewer Overflow Rate - Overflows per 100 miles of pipe	5.2	4.3	3.0	2.0
Grinder Program Cost - Annual Cost per Unit	\$55	\$76	\$75	\$75
Annual Sewer Mains Inspected/Cleaned (ft.)	127,415	134,698	100,000	100,000
<b>Customer Service:</b>				
Customer Water Quality Complaints - Annual Total	146	126	100	100
<b>Business Operations:</b>				
Health & Safety - Lost Days per Employee	0	0	0	0
Training Hours - Avg. Hours per Employee (Annual)	19.8	16	20	20
<b><u>WORKLOAD INDICATORS</u></b>	<b><u>Actual FY 2012</u></b>	<b><u>Actual FY 2013</u></b>	<b><u>Target FY 2014</u></b>	<b><u>Target FY 2015</u></b>
Miles of Water Mains	208	208	212	211
Water Pump Stations	13	13	13	13
Water Storage Tanks	9	9	9	9
Customers Meter Reads (Mo.)	8,639	8,779	8,700	8,975
Work Orders	4,971	4,438	5,000	5,000
Billing Calls	6,027	5,076	8,000	8,000
Sewer Customers	10,193	10,421	10,350	10,625
Sewer Lift Stations	10	10	11	11
Miles of Sewer Main	273	277	276	278
Grinder Pump Units	2,625	2,769	2,750	2,820



## WATER AND SEWER FUND

<b><u>Personnel Schedule</u></b>	<b><u>Actual FY 2012</u></b>	<b><u>Actual FY 2013</u></b>	<b><u>Target FY 2014</u></b>	<b><u>Target FY 2015</u></b>
Water and Sewer Director	1	1	1	1
Assistant Water & Sewer Director	1	1	1	1
Operations Superintendent	2	2	1	1
Chief Utility Inspector	1	1	1	1
Utility Compliance Supervisor	0	0	1	1
Utility Inspector I & II	1	1	1	1
Equipment Operator I, II & III	3	3	3	3
Cross Connection Coordinator	1	1	1	1
Sewer Rehabilitation Technician	1	1	1	1
Utility Service Technician	3	3	3	3
Utility Billing Specialist	0	0	1	1
Maintenance Worker I & II	10	10	10	10
Accounting Clerk I & II	<u>2</u>	<u>2</u>	<u>1</u>	<u>1</u>
<b>Total</b>	26	26	26	26

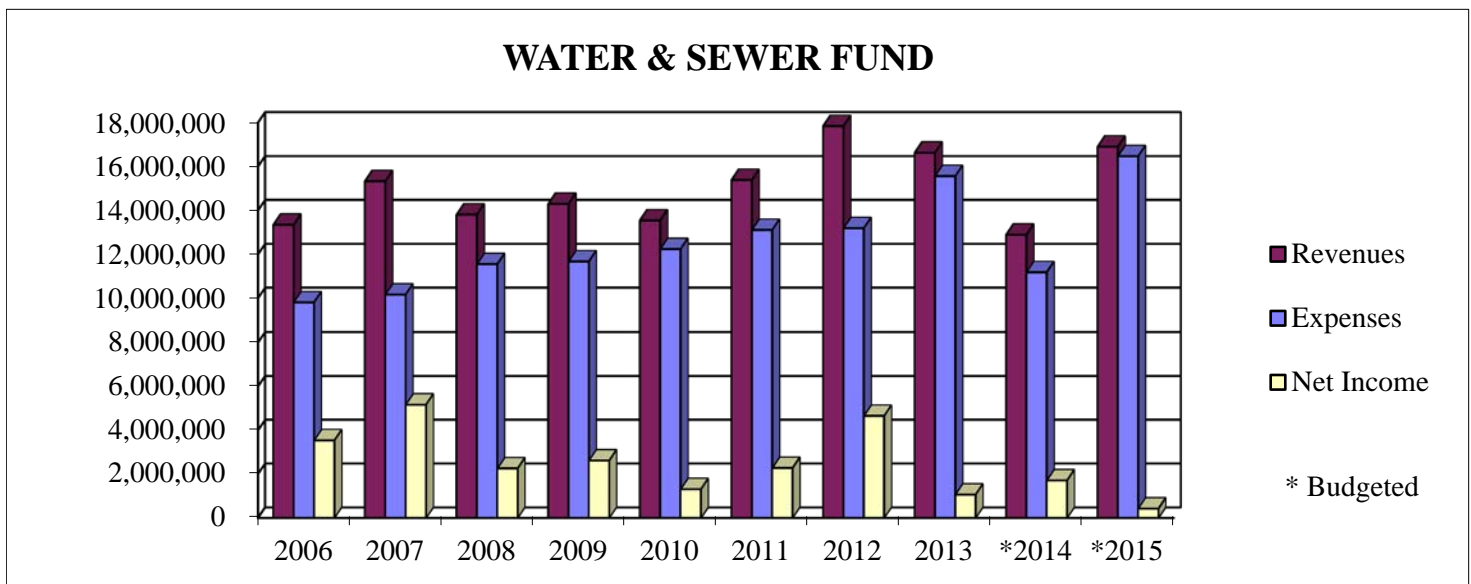
## WATER AND SEWER FUND

### Revenues

	<b>FY 2012 Actual</b>	<b>FY 2013 Actual</b>	<b>FY 2014 Budget</b>	<b>2014 YTD Actual</b>	<b>FY 2015 Budget</b>
Water Sales	\$ 7,456,488	\$7,115,198	\$ 8,050,500	\$5,516,564	\$8,650,500
Sewer Charges	6,402,435	6,318,642	6,515,750	4,828,445	6,811,500
Interest Income	140,494	157,458	50,000	56,331	50,000
Water Tap Fees	653,000	1,005,550	500,000	1,341,600	325,000
Sewer Tap Fees	2,510,900	1,516,518	800,000	711,889	550,000
Other Revenues	581,006	416,728	387,325	363,083	414,175
Hydrant Rental	100,000	100,000	100,000	75,000	100,000
Total Revenues	<u>\$ 17,844,323</u>	<u>\$16,630,094</u>	<u>\$ 16,403,575</u>	<u>\$ 12,892,912</u>	<u>\$ 16,901,175</u>

### Expenses

	<b>FY 2012 Actual</b>	<b>FY 2013 Actual</b>	<b>FY 2014 Budget</b>	<b>2014 YTD Actual</b>	<b>FY 2015 Budget</b>
Personnel Services	\$ 1,689,127	\$ 1,961,200	\$ 1,985,365	\$ 1,415,753	\$ 2,032,675
Purchased Water	4,066,069	4,900,000	5,450,000	3,617,405	5,100,000
Wastewater Treatment	2,533,959	2,900,000	2,750,000	2,454,545	3,100,000
Interest Expense	795,532	840,410	893,795	583,141	909,235
Depreciation/Amortization Exp.	2,559,150	2,925,000	3,025,000	1,981,915	3,000,000
Other Operating Expenses	1,545,508	2,039,770	2,049,750	1,128,507	2,333,340
Total Expenses	<u>\$ 13,189,345</u>	<u>\$ 15,566,380</u>	<u>\$ 16,153,910</u>	<u>\$ 11,181,266</u>	<u>\$ 16,475,250</u>



**CITY OF BRENTWOOD**  
**FY 2015 Budget Worksheets**

<b>Account Number</b>	<b>Account Name</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Actual</b>	<b>FY 2014 Budget</b>	<b>FY 2014 9 Months</b>	<b>FY 2015 Budget</b>
<b>FUND 412: WATER AND SEWER FUND</b>						
Revenues						
412-00000-34120	WWT PROPERTY LEASE/PURCHASE	4,708	2,445	0	0	0
412-00000-36330	SALE OF EQUIPMENT	6,779	2,180	5,000	0	5,000
412-00000-36331	GAIN ON DISPOSAL OF PROPERTY	3,925	0	0	0	0
412-00000-37110	WATER SALES-COMM IN CITY	1,690,065	1,603,388	1,750,000	1,230,278	1,825,000
412-00000-37120	WATER SALES-COMM OUT CITY	303	324	500	149	500
412-00000-37130	WATER SALES-RESID IN CITY	4,852,563	4,429,447	5,050,000	3,300,977	5,125,000
412-00000-37135	WATER SALES-RESID OUT CITY	0	0	0	2,012	0
412-00000-37140	WATER SALES-INST IN CITY	470,692	387,343	500,000	299,754	450,000
412-00000-37145	WATER SALES-INST OUT CITY	0	0	0	196	0
412-00000-37146	WATER PURCHASE SURCHARGE	442,865	694,696	750,000	683,198	1,250,000
412-00000-37150	CROSS CONNECTION DOMESTIC	197,595	205,158	203,775	215,978	224,705
412-00000-37155	CROSS CONNECTION FIRE	21,780	22,495	22,550	23,925	24,970
412-00000-37195	INSTALLATION CHARGES	8,075	6,575	15,000	3,725	10,000
412-00000-37196	WATER TAP FEES	653,000	695,550	500,000	476,600	325,000
412-00000-37197	N/CG UD AREA TAP FEES	201,536	310,000	0	865,000	0
412-00000-37198	SAFETY GRANT PROGRAM	0	2,000	0	0	0
412-00000-37199	MISCELLANEOUS	-287	557	2,000	0	2,000
412-00000-37210	SEWER CHGS-COMM IN CITY	1,408,343	1,398,157	1,400,000	1,028,105	1,450,000
412-00000-37211	SEWER CHGS-COMM OUT CITY	14,132	10,542	25,000	7,597	15,000
412-00000-37212	SEWER CHGS-RES IN CITY	3,836,388	3,701,313	3,900,000	2,875,517	4,125,000
412-00000-37213	SEWER CHGS-RES OUT CITY	6,795	6,048	7,000	5,103	7,500
412-00000-37214	SEWER CHGS-INST IN CITY	286,511	290,940	300,000	211,205	315,000
412-00000-37215	SEWER CHGS-INST OUT CITY	21,079	21,554	20,000	14,272	21,500
412-00000-37216	SEWER CHGS-METRO TREATMENT SURCHG	772,392	835,664	850,000	684,441	875,000
412-00000-37219	METRO SEWER PUMP STATION	53,510	50,989	10,000	0	0
412-00000-37220	SWR TAP INSPECTION FEES	3,285	3,435	3,750	2,205	2,500
412-00000-37291	FORFEITED DISC/PENALTIES	109,125	117,800	122,500	94,755	122,500
412-00000-37293	SALE OF MATERIAL	2,391	0	500	0	5,000
412-00000-37296	SEWER TAP FEES	2,510,900	1,516,518	800,000	711,889	550,000
412-00000-37297	GRINDER PUMP FEES	25,333	53,200	15,000	24,700	19,000
412-00000-37299	BAD CHECK CHARGE	0	0	1,000	0	1,000
412-00000-37822	FIRE HYDRANT RENTAL	100,000	100,000	100,000	75,000	100,000
412-00000-37910	INTEREST EARNINGS	140,494	157,458	50,000	56,331	50,000
412-00000-39700	INSURANCE RECOVERY	46	0	0	0	0
<b>Total Revenues</b>		<b>17,844,323</b>	<b>16,625,776</b>	<b>16,403,575</b>	<b>12,892,912</b>	<b>16,901,175</b>
Expenditures						
412-52310-81102	PAY PLAN ADJUST (3%)W/BENEFITS	0	0	0	0	46,010
412-52310-81110	SALARIES	1,019,569	1,046,827	1,171,120	829,780	1,144,770

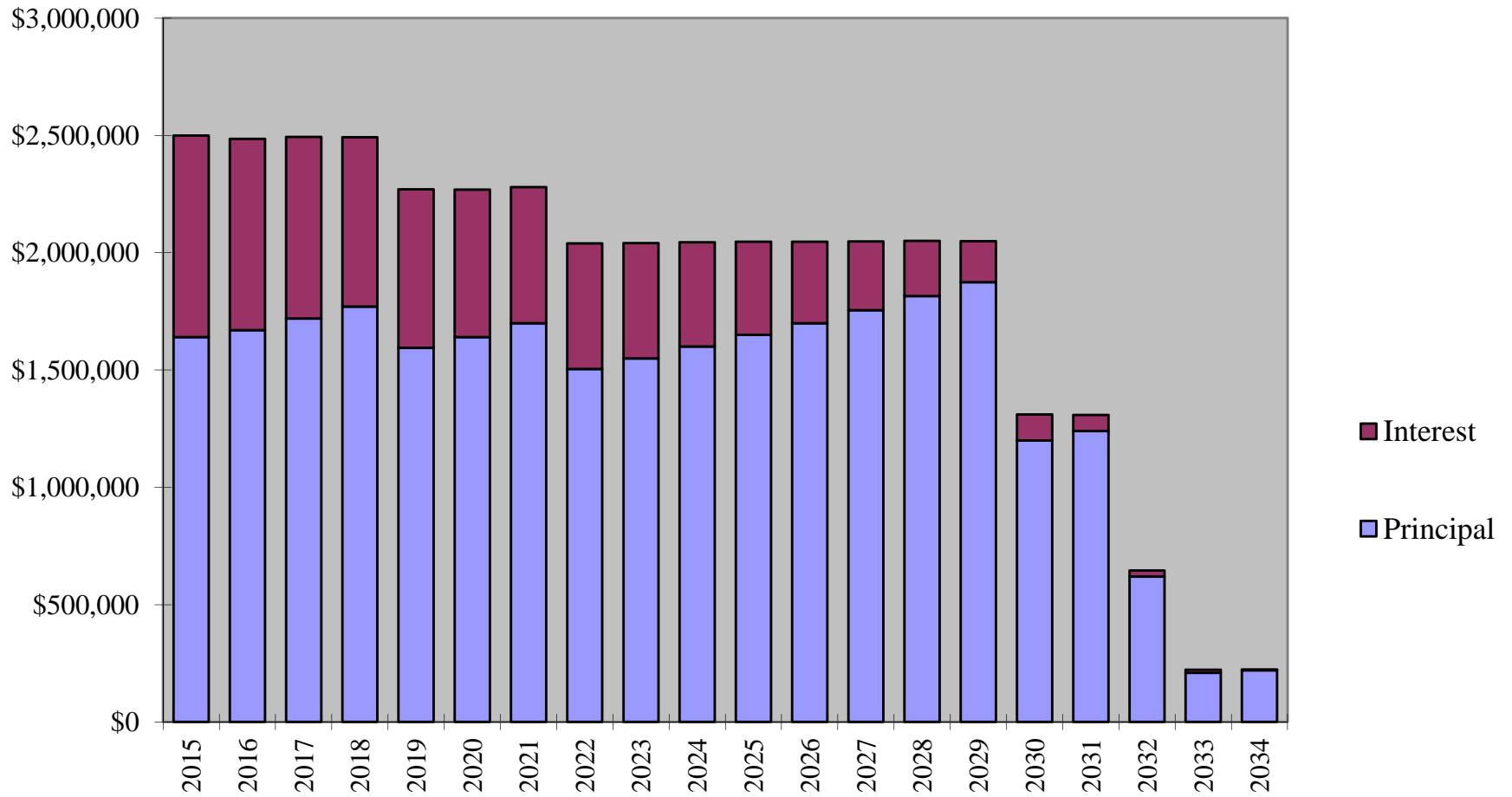
**CITY OF BRENTWOOD**  
**FY 2015 Budget Worksheets**

<b>Account Number</b>	<b>Account Name</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Actual</b>	<b>FY 2014 Budget</b>	<b>FY 2014 9 Months</b>	<b>FY 2015 Budget</b>
412-52310-81120	SALARIES - OVERTIME	91,513	88,563	104,315	69,192	92,250
412-52310-81130	LONGEVITY PAY	10,040	10,520	11,560	11,320	12,160
412-52310-81145	COMMUNICATION ALLOWANCE	4,740	5,040	4,800	4,470	4,800
412-52310-81195	SALARIES BILLED TO OTHERS	-6,019	-10,715	-10,000	-1,373	-10,000
412-52310-81410	FICA (EMPLOYER'S SHARE)	97,047	98,787	99,475	66,738	95,930
412-52310-81420	HEALTH INSURANCE	174,200	191,620	202,940	152,205	214,750
412-52310-81421	DENTAL REIMBURSEMENT	7,250	6,049	9,000	3,776	11,000
412-52310-81422	LIFE INSURANCE	4,749	3,738	4,680	2,870	4,420
412-52310-81425	RETIREMENT - HEALTH/LIFE	-60,000	60,000	60,000	45,000	60,000
412-52310-81430	RETIREMENT - TCRS	192,406	199,409	192,975	142,817	189,885
412-52310-81440	SUPPLEMENTAL RETIREMENT - 457	926	0	0	0	0
412-52310-81441	SUPPLEMENTAL RETIREMENT - 401	24,197	25,722	25,000	20,864	27,000
412-52310-81450	SICK LEAVE BUY-BACKS	380	570	1,500	857	1,550
412-52310-81455	ATTENDANCE BONUS PAY	1,650	1,250	2,000	0	1,500
412-52310-81456	ANNUAL LEAVE BUY-BACKS	2,363	5,855	5,000	7,596	5,150
412-52310-81460	UNEMPLOYMENT COMPENSATION	260	0	0	0	0
412-52310-81470	WORKER'S COMPENSATION	32,587	42,000	42,000	31,500	42,000
412-52310-81481	CLOTHING & UNIFORMS	17,103	18,057	26,000	14,333	22,000
412-52310-82110	POSTAGE & BOX RENTAL	51,359	49,443	45,900	30,073	50,000
412-52310-82210	PRINTING,STATIONERY,ENVELOPES	25,788	24,067	23,000	13,404	23,000
412-52310-82410	ELECTRIC	262,429	290,266	275,000	207,815	285,500
412-52310-82420	WATER	871	749	1,000	930	1,000
412-52310-82421	WATER PURCHASED FOR RESALE	4,066,069	4,315,811	5,450,000	3,617,405	5,100,000
412-52310-82435	METRO SEWER TREATMENT	2,533,959	3,245,330	2,750,000	2,454,545	3,100,000
412-52310-82437	BACKFLOW PREVENTION TESTING	119,255	112,111	123,050	80,240	129,945
412-52310-82450	COMMUNICATIONS	1,618	12,051	3,500	7,674	17,500
412-52310-82520	LEGAL SERVICES	0	0	10,000	0	5,000
412-52310-82530	ACCTING & AUDITING SRVCS	19,100	20,000	20,000	20,000	20,000
412-52310-82540	ARCH ENG & LANDSCAPING	9,460	0	5,000	0	5,000
412-52310-82545	LABORATORY SERVICES	9,363	9,988	15,000	7,341	15,000
412-52310-82546	CAPACITY MGT. PROGRAM (CMOM)	11,168	12,660	25,000	12,510	25,395
412-52310-82551	METRO SEWER STUDY	682	0	0	0	6,000
412-52310-82599	OTHER PROF SRVCS	21,995	46,821	55,000	12,299	134,000
412-52310-82610	R/M - MOTOR VEHICLES	22,888	16,911	15,500	11,713	18,500
412-52310-82620	R/M - MACH & EQUIPMENT	62,493	44,253	70,000	64,618	82,500
412-52310-82625	TIRES TUBES ETC	4,556	6,916	5,500	2,551	5,500
412-52310-82660	R/M - BUILDINGS	4,803	230	5,100	0	5,000
412-52310-82683	METER REPAIR	7,314	4,338	15,000	617	15,000
412-52310-82684	METRO PUMP STATION MAINT	83,221	111,572	85,000	301	85,000
412-52310-82685	REPAIR PARTS-GRINDER PUMPS	130,514	226,233	210,000	174,685	225,000
412-52310-82686	REPAIR PARTS-WTR/SWR LINES	120,752	85,891	120,000	95,865	125,000
412-52310-82687	MANHOLE & SWR LINE MAINT	131,937	163,953	155,000	7,742	250,000

**CITY OF BRENTWOOD**  
**FY 2015 Budget Worksheets**

<b>Account Number</b>	<b>Account Name</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Actual</b>	<b>FY 2014 Budget</b>	<b>FY 2014 9 Months</b>	<b>FY 2015 Budget</b>
412-52310-82688	WATER TANK MAINTENANCE	2,704	2,232	75,000	372	150,000
412-52310-82695	SWR LIFT STATION R/M	29,758	25,620	80,000	18,741	50,000
412-52310-82696	WTR LIFT STATION R/M	18,770	10,519	100,000	3,377	50,000
412-52310-82810	MBRSHIPS & REGISTRATIONS	11,947	11,198	23,000	10,431	17,500
412-52310-82820	TRAVEL - CONF & SCHOOLS	2,219	5,272	10,000	4,974	10,000
412-52310-82825	GRANT EXPENSE	0	3,766	0	0	0
412-52310-83100	OFFICE SUPPLIES/MATERIALS	2,849	1,973	5,000	1,268	5,000
412-52310-83215	HOUSEHOLD/JANITORIAL SUPPLIES	0	0	1,000	0	1,000
412-52310-83216	OPERATING CHEMICALS	11,365	8,908	12,000	4,249	12,000
412-52310-83290	OTHER OPER SUPPLIES	28,133	47,777	60,000	20,092	60,000
412-52310-83310	FUEL	40,968	63,899	66,000	54,503	73,000
412-52310-83550	COMPUTER SOFTWARE-N/C	3,483	380	5,000	428	5,000
412-52310-85110	INS - BUILDINGS	11,844	13,654	15,000	14,283	17,000
412-52310-85120	INS - VEH & EQUIP	438	546	1,500	502	1,500
412-52310-85130	LIABILITY INSURANCE	46,812	47,346	65,500	0	62,000
412-52310-85240	RENTAL - MACH & EQUIP	2,603	1,694	2,750	28	5,000
412-52310-85260	SERVICE CENTER RENT	125,000	125,000	125,000	93,750	125,000
412-52310-85310	GIS SERVICE FEE	138,000	138,000	138,000	103,500	138,000
412-52310-85340	STATE ENVIRONMENTAL FEES	14,888	13,649	15,450	13,159	15,000
412-52310-85410	PROV FOR DEPRECIATION EXPENSE	2,533,577	2,592,624	3,000,000	1,984,062	3,000,000
412-52310-85510	BANK SRVC CHGS	2,758	2,813	0	2,830	0
412-52310-85570	BAD DEBT EXPENSE	169	2,334	0	643	0
412-52310-86250	CAPITALIZED INTEREST	-29,308	-16,580	0	0	0
412-52310-86257	INT -1999 SEWER BONDS	15,549	8,759	3,080	1,027	0
412-52310-86258	INT - 2001 WATER BONDS	4,200	0	0	0	0
412-52310-86260	INT - 2003 SEWER REFUNDING	64,885	48,136	36,500	10,951	4,875
412-52310-86262	INT -2006 WATER REFUNDING	71,740	66,197	57,250	37,070	50,500
412-52310-86264	INT - 2008 SEWER BOND	345,739	334,489	326,790	217,859	314,940
412-52310-86265	INT - 2010 WATER & SEWER BOND	278,032	265,281	256,785	171,187	248,280
412-52310-86266	INT - 2012 WATER & SEWER BOND	44,695	118,906	138,390	91,308	132,640
412-52310-86267	INT - 2013 WATER & SEWER BOND	0	0	75,000	46,880	94,050
412-52310-86268	INT - 2013 WATER & SEWER REF BOND	0	0	0	6,859	13,950
412-52310-86269	INT - 2014 WATER & SEWER BOND	0	0	0	0	50,000
412-52310-86410	BOND SALE EXPENSE	0	0	0	44,807	75000
412-52310-86510	PROV FOR AMORTIZATION EXPENSE	25,573	72	25,000	-2,147	0
412-52310-86515	LOSS ON DISPOSAL OF PROPERTY	4,090	0	0	0	0
412-52310-88050	TRANSFER - HEALTH FUND	19,310	0	0	0	0
412-52310-89500	FLOOD RECOVERY	0	0	0	0	0
<b>Total Expenditures</b>		<b>13,189,345</b>	<b>14,537,350</b>	<b>16,153,910</b>	<b>11,181,266</b>	<b>16,475,250</b>

**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:

\$2,395,000 2003 Sewer Revenue and Tax Refunding Bonds due in increasing annual installments through September 1, 2015, at varying rates of interest from 3.80% to 3.90% 225,000

\$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% 1,430,000

\$10,000,000 2008 Water and Sewer Revenue Tax Bonds due in increasing annual installments through March 1, 2029, at varying rates of interest from 3.250% to 4.125% 8,130,000

\$10,000,000 2010 Water Sewer Public Improvements Bonds due in increasing annual installments through March 1, 2031, at varying rates of interest from 2.00% to 4.00% 8,725,000

\$6,560,000 2012 Water Sewer Public Improvements Bonds due in increasing annual installments through September 1, 2031, at varying rates of interest from 2.00% to 2.625% 6,275,000

\$3,330,000 2013 Water Sewer Public Improvements Bonds due in increasing annual installments through September 1, 2033, at varying rates of interest from 2.00% to 3.75% 3,300,000

\$590,000 2013 Water Sewer Refunding and Public Improvements Bonds due in increasing annual installments through September 1, 2017, at varying rates of interest from 2.00% to 3.00% 590,000

Total Business-type Activities Debt \$ 28,675,000

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

Year	2003 Sewer Revenue and Tax Refunding Bonds		2006 Sewer Revenue and Tax Refunding Bonds		2008 Water and Sewer Revenue and Tax Bonds		2010 Water and Sewer Improvements Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2015	195,000	4,875	185,000	50,496	410,000	314,939	430,000	248,281
2016	30,000	585	185,000	43,559	425,000	301,614	435,000	239,681
2017			195,000	36,434	440,000	287,801	440,000	230,981
2018			205,000	28,934	455,000	272,401	450,000	217,781
2019			210,000	21,153	470,000	255,339	460,000	208,781
2020			220,000	13,035	490,000	237,714	465,000	199,006
2021	-	-	230,000	4,428	510,000	218,849	480,000	187,963
2022					530,000	199,214	490,000	175,963
2023					555,000	178,279	500,000	163,100
2024					575,000	156,356	515,000	149,350
2025					600,000	133,356	530,000	135,188
2026					625,000	109,356	545,000	120,613
2027					655,000	84,356	560,000	104,263
2028					680,000	57,338	580,000	87,463
2029					710,000	29,288	595,000	69,338
2030					-	-	615,000	50,000
2031					-	-	635,000	25,400
2032								
2033								
2034								
	<u>\$ 225,000</u>	<u>\$ 5,460</u>	<u>\$ 1,430,000</u>	<u>\$ 198,038</u>	<u>\$ 8,130,000</u>	<u>\$ 2,836,200</u>	<u>\$ 8,725,000</u>	<u>\$ 2,613,152</u>

Year	2012 Water and Sewer Improvements Bonds		2013 Water and Sewer Improvements Bonds		2013 Water and Sewer Refunding		Totals Debt Requirements	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2015	290,000	132,638	130,000	94,050		13,950	1,640,000	859,229
2016	295,000	126,788	130,000	91,450	170,000	12,250	1,670,000	815,926
2017	305,000	120,788	135,000	88,800	205,000	8,500	1,720,000	773,304
2018	310,000	114,638	135,000	85,425	215,000	3,225	1,770,000	722,404
2019	315,000	108,388	140,000	81,300			1,595,000	674,960
2020	320,000	102,038	145,000	77,025			1,640,000	628,818
2021	330,000	95,538	150,000	73,350			1,700,000	580,128
2022	335,000	88,888	150,000	70,350			1,505,000	534,415
2023	340,000	82,138	155,000	67,203			1,550,000	490,720
2024	350,000	75,238	160,000	63,656			1,600,000	444,600
2025	355,000	68,188	165,000	59,694			1,650,000	396,426
2026	365,000	60,988	165,000	55,466			1,700,000	346,423
2027	370,000	53,406	170,000	50,750			1,755,000	292,775
2028	380,000	45,200	175,000	45,575			1,815,000	235,576
2029	390,000	36,294	180,000	40,025			1,875,000	174,945
2030	395,000	26,725	190,000	33,775			1,200,000	110,500
2031	410,000	16,406	195,000	27,038			1,240,000	68,844
2032	420,000	5,513	200,000	19,875			620,000	25,388
2033			210,000	12,188			210,000	12,188
2034			220,000	4,125			220,000	4,125
	<u>\$ 6,275,000</u>	<u>\$ 1,359,794</u>	<u>\$ 3,300,000</u>	<u>\$ 1,141,120</u>	<u>\$ 590,000</u>	<u>\$ 37,925</u>	<u>\$ 28,675,000</u>	<u>\$ 8,191,689</u>





# **MUNICIPAL CENTER**

## **MUNICIPAL CENTER FUND**

### **MISSION STATEMENT**

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

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

<b><u>WORKLOAD INDICATORS</u></b>	<b><u>Actual FY 2012</u></b>	<b><u>Actual FY 2013</u></b>	<b><u>Target FY 2014</u></b>	<b><u>Target FY 2015</u></b>
Total square feet in building	54,000	54,000	54,000	54,000
Square feet available for lease	7,735	7,735	4,957	4,957
Square feet leased	7,735	7,735	4,957	4,957
Gross rent generated by tenants	\$185,288	\$138,278	\$70,915	\$85,540
Square feet used by City	46,165	46,165	48,943	48,943

### **BUDGET COMMENTS**

This enterprise fund allows the City to better account for total expenses and income associated with the various tenants in the building, including City operations. The City's share of rent for FY 2015 is covered through a \$610,00 General Fund operating transfer to this fund and \$31,800 in rent from the Emergency Communications District. The City's FY 2015 total contribution represents a \$13,135 decrease from the previous year. This is possible due to the leasing of the former Chamber of Commerce space on the west side of the building, which will provide \$63,475 in rental income. Total budgeted expenses are down slightly from 2014.

### **PERSONNEL SCHEDULE**

No personnel are directly assigned to this fund.

## MUNICIPAL CENTER FUND

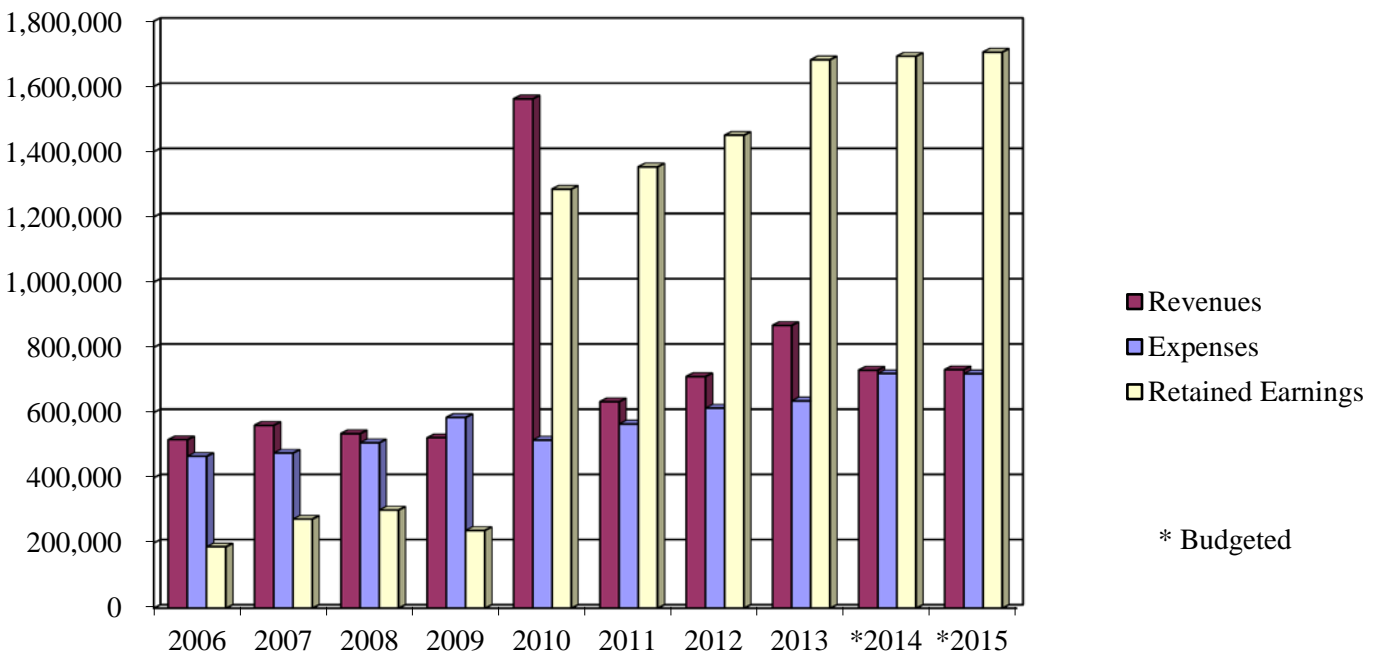
### Revenues

	<b>Actual FY 2012</b>	<b>Actual FY 2013</b>	<b>Budget FY 2014</b>	<b>Actual YTD FY 2014</b>	<b>Budget FY 2015</b>
Rental Income	\$ 670,488	\$ 728,213	\$ 725,850	\$ 660,173	\$ 727,340
Transfer - Capital Projects Fund	25,000	130,000	-	-	-
Interest Income/Other	14,901	9,072	4,000	3,598	4,000
<b>Total Revenues</b>	<b>\$ 710,389</b>	<b>\$ 867,285</b>	<b>\$ 729,850</b>	<b>\$ 663,771</b>	<b>\$ 731,340</b>

### Expenses

	<b>Actual FY 2012</b>	<b>Actual FY 2013</b>	<b>Budget FY 2014</b>	<b>Actual YTD FY 2014</b>	<b>Budget FY 2015</b>
Professional Services	\$ 20,584	\$ 20,100	\$ 30,000	\$ 9,516	\$ 25,000
Utilities	147,195	167,305	166,500	113,239	163,000
Maintenance	139,907	136,125	175,600	109,801	191,000
Depreciation/Amortization Expense	261,373	291,492	300,000	213,681	300,000
Other	44,413	20,600	47,000	27,507	39,700
<b>Total Expenses</b>	<b>\$ 613,472</b>	<b>\$ 635,622</b>	<b>\$ 719,100</b>	<b>\$ 473,744</b>	<b>\$ 718,700</b>

## MUNICIPAL CENTER FUND



**CITY OF BRENTWOOD**  
**FY 2015 Budget Worksheets**

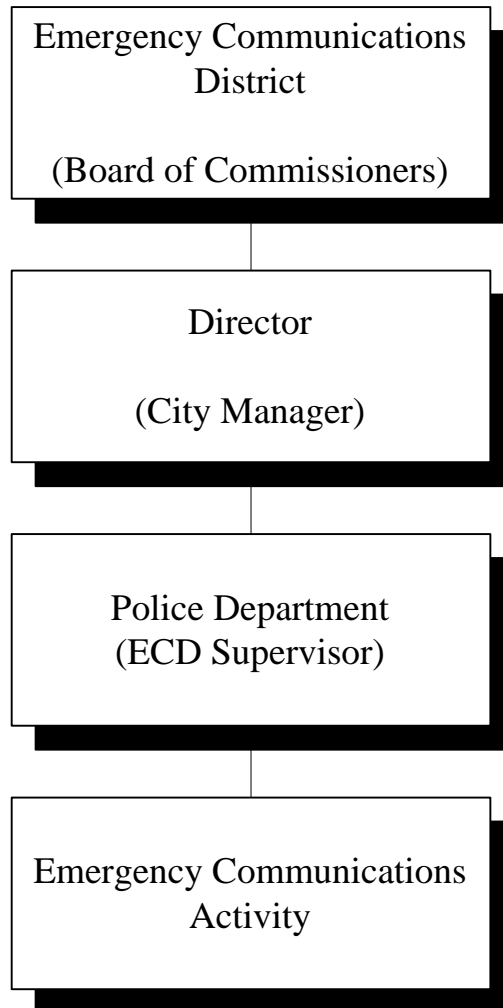
<b>Account Number</b>	<b>Account Name</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Actual</b>	<b>FY 2014 Budget</b>	<b>FY 2014 9 Months</b>	<b>FY 2015 Budget</b>
<b>FUND 434: MUNICIPAL CENTER FUND</b>						
Revenues						
434-00000-36221	RENT INC- WMSN MEDICAL	18,058	20,338	20,915	13,188	22,065
434-00000-36223	RENT INC- CHMBR OF COMMERC	62,495	53,820	50,000	0	0
434-00000-36227	RENT INC- CTY OF BRENTWOOD	558,135	623,135	623,135	623,135	610,000
434-00000-36228	RENT INC- BENEFIT CONSULTANTS	0	0	0	0	0
434-00000-36230	RENT INC- SUITE 1080	0	0	0	0	63,475
434-00000-36240	RENT INC- ECD FUND	31,800	31,800	31,800	23,850	31,800
434-00000-37199	MISCELLANEOUS REVENUE	6,000	-880	0	0	0
434-00000-37841	OPERATING TRANSFER FROM CP	25,000	130,000	0	0	0
434-00000-37910	INTEREST EARNINGS	8,901	9,072	4,000	3,598	4,000
<b>Total Revenues</b>		<b>710,389</b>	<b>867,285</b>	<b>729,850</b>	<b>663,771</b>	<b>731,340</b>
Expenditures						
434-41810-82410	ELECTRIC	121,095	114,344	126,500	83,164	128,000
434-41810-82420	WATER	10,145	9,857	20,000	9,883	15,000
434-41810-82430	SEWER	3,722	3,233	5,000	2,743	5,000
434-41810-82440	NATURAL/PROPANE GAS	12,233	11,235	15,000	17,449	15,000
434-41810-82450	COMMUNICATIONS	18,672	28,636	15,000	6,667	10,000
434-41810-82530	ACCTING & AUDITING SRVCS	3,700	4,000	4,000	4,000	4,200
434-41810-82599	OTHER PROF SRVCS	20,584	20,100	30,000	9,516	25,000
434-41810-82605	R/M - OFC MACH & EQUIPMENT	2,887	1,838	3,000	18,057	22,000
434-41810-82610	R/M - MOTOR VEHICLES	0	0	1,000	0	1,000
434-41810-82650	R/M - GROUNDS/LANDSCAPE	15,744	15,447	20,000	9,623	20,000
434-41810-82660	R/M - BUILDINGS	96,471	98,620	120,000	57,567	120,000
434-41810-82661	R/M - WINDOW/CARPET CLEANING	0	0	0	0	0
434-41810-82662	R/M - TRASH REMOVAL	7,218	6,118	6,600	1,742	3,000
434-41810-82670	R/M - PLUMBING & HVAC	17,587	14,102	25,000	22,812	25,000
434-41810-83100	OFFICE SUPPLIES/MATERIALS	0	0	0	265	0
434-41810-83215	HOUSEHOLD/JANITORIAL SUPPLIES	7,031	5,602	10,000	5,157	8,000
434-41810-83290	OTHER OPER SUPPLIES	5,989	994	4,000	1,040	2,000
434-41810-83299	SUNDRY	0	68	1,000	0	1,000
434-41810-85110	INS ON BLDGS	8,211	9,936	11,000	10,378	12,500
434-41810-85130	INS - LIABILTY	810	0	2,000	0	2,000
434-41810-85150	PROPERTY TAX EXPENSE	0	0	0	0	0
434-41810-85410	DEPRECIATION EXPENSE	261,373	291,492	300,000	213,681	300,000
<b>Total Expenditures</b>		<b>613,472</b>	<b>635,622</b>	<b>719,100</b>	<b>473,744</b>	<b>718,700</b>

# **EMERGENCY COMMUNICATIONS DISTRICT**



# EMERGENCY COMMUNICATIONS DISTRICT

## Organization Chart





# **EMERGENCY COMMUNICATIONS DISTRICT**

## **MISSION STATEMENT**

The Brentwood Emergency Communications District (ECD) was established under state law in August 2002 after authorization by public referendum. The City Commission serves as the Board for the Brentwood ECD, and the City Manager as Director of the ECD, with the Police Department responsible for direct supervision. Currently, the ECD is authorized to establish a monthly telephone fee on land-line service to help pay for emergency communications services with the current monthly charge being \$1.50 for each residential land line and \$3.00 per month for each business line up to a maximum of 100 lines per business. Funds are also received from the Tennessee Emergency Communications Board from cell phones fees and are distributed to local ECD's on a per capita basis. Recent legislation will change this fee structure to a uniform statewide fee for all devices effective January 1, 2015.

The Brentwood ECD has certified, trained staff on duty 24 hours a day, 7 days a week who monitor and operate state of the art telephone, radio, and computerized data recording equipment.

## **BUDGET COMMENTS**

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

Beginning January 1, 2015, the service fee formula for funding 911 services in Tennessee will change to a uniform statewide fee for all communication devices capable of contacting the 911 system. This new fee of \$1.16 per month will be collected by the state and returned to local districts. The funding distribution model includes a minimum amount for each district based on the three year average of recurring revenue for the district between FY's 2010 -2012 or the recurring revenue amount from FY 2012, whichever is greater. For Brentwood, minimum distribution will be based on the FY 2012 amount of approximately \$864,000. This minimum distribution will provide some much needed stability given the continuing decrease in landline fees being experienced by most districts over the past several years.

The budget for FY 2015 is \$1,325,500, up 4.5% from the FY 2014 budget of \$1,283,100, mostly due to a joint software project with Franklin and Williamson County to improve interoperability and more efficiently process EMS related calls. This one-time cost will necessitate use of a small portion (\$23,130) of the ECD fund balance (currently \$2.5 million) in FY 2015. About 67% of the total budget is allocated to personnel services. Since the District is an enterprise fund, the budget includes \$170,000 in depreciation expense for previous investments in equipment and facility improvements.

The cost of operating the Emergency Communications function cannot be supported entirely through the fees generated from the 911 telephone service charge and direct transfers and grants from the Tennessee Emergency Communications Board. Therefore, an operating transfer from the General Fund of \$418,700 is required in FY 2015 (the same amount as FY 2014) to adequately fund the requirements of the District.

## EMERGENCY COMMUNICATIONS DISTRICT

<b><u>PERFORMANCE MEASURES</u></b>	<b><u>Actual FY 2012</u></b>	<b><u>Actual FY 2013</u></b>	<b><u>Target FY 2014</u></b>	<b><u>Target FY 2015</u></b>
Number and percent of personnel completing and maintaining State mandated Certification	100%	100%	100%	100%
Percent 911 calls answered in 10 seconds or less by dispatchers	100%	100%	100%	100%
Percent compliance with applicable accreditation standards	100%	100%	100%	100%
<b><u>WORKLOAD INDICATORS</u></b>	<b><u>Actual FY 2012</u></b>	<b><u>Actual FY 2013</u></b>	<b><u>Target FY 2014</u></b>	<b><u>Target FY 2015</u></b>
CAD Calls for Service	39,424	35,613	40,000	40,000
Total 911 calls received	1,108	1,078	1,500	1,200
Total calls handled for other jurisdictions	80	88	80	90
<b><u>PERSONNEL SCHEDULE</u></b>	<b><u>Actual FY 2012</u></b>	<b><u>Actual FY 2013</u></b>	<b><u>Target FY 2014</u></b>	<b><u>Target FY 2015</u></b>
Computer/Network Technician	0.5	0.5	0.5	0.5
Lieutenant (Police)	0.5	0.5	0	0
Public Safety Dispatcher I & II	<u>11</u>	<u>11</u>	<u>11</u>	<u>11</u>
<b>Total</b>	12	12	11.5	11.5

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

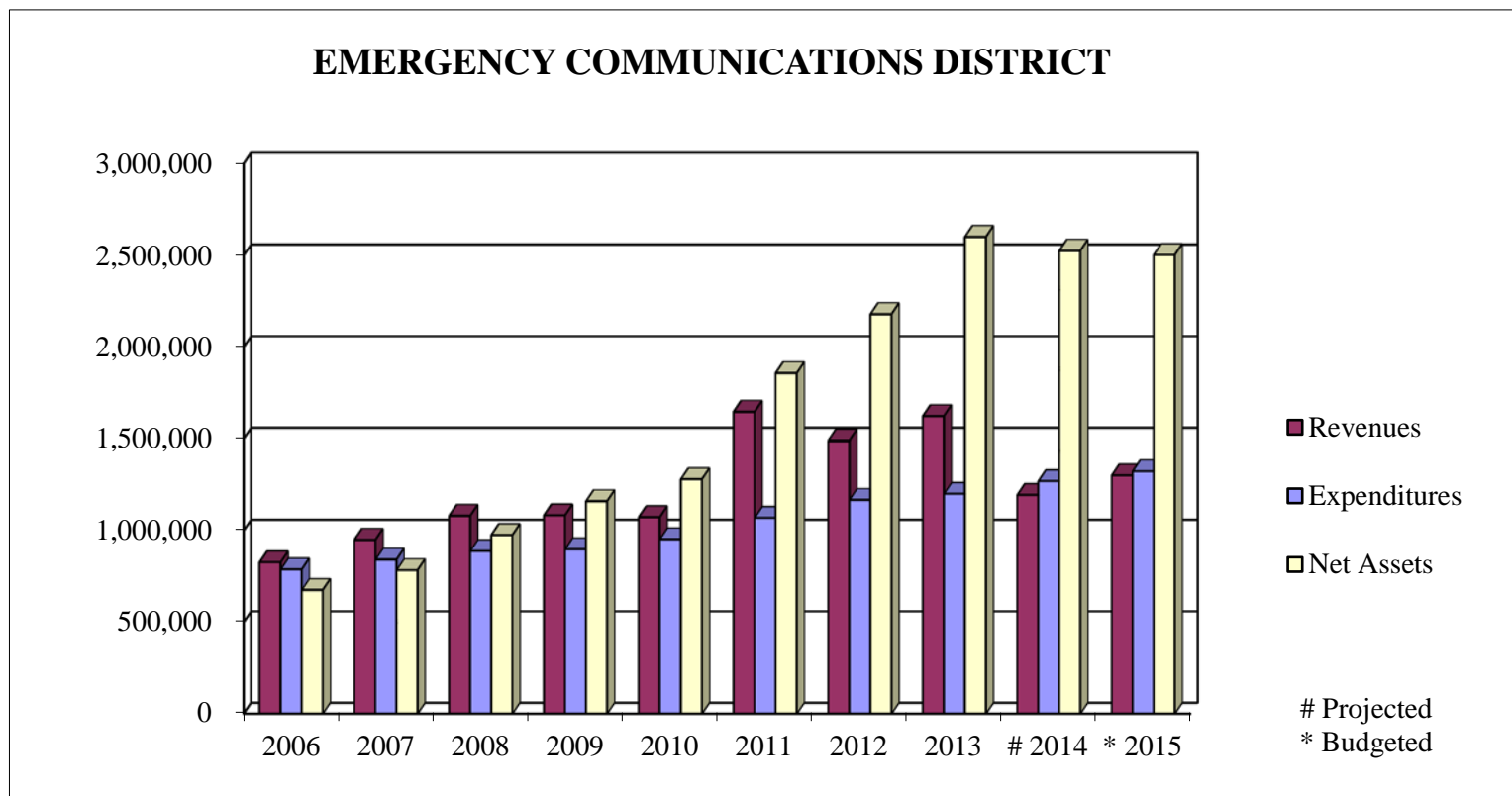
# EMERGENCY COMMUNICATIONS DISTRICT

## Revenues

	<b>Actual FY 2012</b>	<b>Actual FY 2013</b>	<b>Budget FY 2014</b>	<b>Actual YTD FY 2014</b>	<b>Budget FY 2015</b>
911 Fees	\$ 856,667	\$ 626,587	\$ 640,000	\$ 367,896	\$ 310,000
Contribution from Primary Govt. - General Fund	418,700	418,700	418,700	418,700	418,700
ECD/PSAP Equipment Reimbursement Program - TECB	-	339,224	-	-	-
TECB Operational Funding	207,912	231,930	221,400	166,340	570,670
Interest Earnings	7,110	6,960	3,000	3,330	3,000
<b>Total Revenues</b>	<b>\$ 1,490,389</b>	<b>\$ 1,623,401</b>	<b>\$ 1,283,100</b>	<b>\$ 956,266</b>	<b>\$ 1,302,370</b>

## Expenditures

	<b>Actual FY 2012</b>	<b>Actual FY 2013</b>	<b>Budget FY 2014</b>	<b>Actual YTD FY 2014</b>	<b>Budget FY 2015</b>
Personnel Services	840,820	829,399	846,810	608,456	870,840
Operating Expenditures	189,817	198,709	248,995	190,088	284,660
Depreciation Expense	138,220	173,640	175,000	127,002	170,000
<b>Total Expenditures</b>	<b>\$ 1,168,857</b>	<b>\$ 1,201,748</b>	<b>\$ 1,270,805</b>	<b>\$ 925,546</b>	<b>\$ 1,325,500</b>



**CITY OF BRENTWOOD**  
**FY 2015 Budget Worksheets**

<b>Account Number</b>	<b>Account Name</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Actual</b>	<b>FY 2014 Budget</b>	<b>FY 2014 9 Months</b>	<b>FY 2015 Budget</b>
<b>FUND 450: EMERGENCY COMMUNICATIONS DIST</b>						
Revenues						
450-91100-31910	911 FEES-LANDLINE	770,383	535,498	550,000	320,429	260,000
450-91100-31920	911 FEES-WIRELESS	86,284	91,089	90,000	47,467	50,000
450-91100-32000	GIS MAINT GRANT-TECB	0	0	0	10,000	5,000
450-91100-32100	TECB OTHER REIMBURSEMENT	0	0	0	0	0
450-91100-32105	ECD/PSAP EQUIP REIMB - TECB	0	339,224	0	0	0
450-91100-32106	TECB OPERATIONAL FUNDING	207,912	231,930	221,400	156,340	565,670
450-91100-36100	INTEREST EARNINGS	7,107	7,093	3,000	3,330	3,000
450-91100-37199	MISCELLANEOUS	3	-133	0	0	0
450-91100-37810	OPER TRANSFER FROM GENERAL FD	418,700	418,700	418,700	418,700	418,700
<b>Total Revenues</b>		<b>1,490,389</b>	<b>1,623,401</b>	<b>1,283,100</b>	<b>956,266</b>	<b>1,302,370</b>
Expenditures						
450-91100-81105	PLAN PAY ADJUSTMENTS (3%)	0	0	0	0	20,330
450-91100-81110	SALARIES	518,549	483,836	509,580	357,499	507,400
450-91100-81120	SALARIES - OVERTIME	36,810	57,201	43,665	37,173	43,665
450-91100-81130	LONGEVITY PAY	4,000	4,480	5,300	4,940	5,300
450-91100-81160	TRAINING SUPPLEMENT	0	0	1,500	0	0
450-91100-81170	SUPPLEMENTAL PAY	0	0	0	1,800	1,500
450-91100-81190	SHIFT DIFFERENTIAL	11,473	9,791	11,100	7,142	11,100
450-91100-81410	FICA (EMPLOYER'S SHARE)	49,701	48,589	43,780	30,323	43,410
450-91100-81420	HEALTH INSURANCE	80,400	88,440	89,760	66,801	94,985
450-91100-81421	DENTAL REIMBURSEMENT	1,725	1,522	3,000	1,013	2,000
450-91100-81422	LIFE INSURANCE	2,225	1,890	2,070	1,400	1,955
450-91100-81425	RETIREMENT - HEALTH/LIFE	21,255	21,255	21,255	15,941	21,255
450-91100-81430	RETIREMENT - TCRS	96,933	96,721	85,385	63,977	86,295
450-91100-81440	SUPPLEMENT RETIREMENT - 457	7,595	7,617	7,500	5,929	8,000
450-91100-81450	SICK LEAVE BUY-BACKS	508	612	1,000	1,175	2,000
450-91100-81455	ATTENDANCE BONUS	250	0	1,000	0	1,000
450-91100-81456	ANNUAL LEAVE BUY-BACKS	0	0	1,000	0	1,000
450-91100-81470	WORKER'S COMPENSATION	1,057	3,145	3,145	2,359	3,145
450-91100-81481	CLOTHING & UNIFORMS	2,901	2,091	5,500	3,347	5,500
450-91100-82330	PERIODICAL SUBSCRIPTIONS	1,875	2,063	4,000	2,739	2,000
450-91100-82450	COMMUNICATIONS	86,034	83,778	90,000	50,496	75,720
450-91100-82530	ACCTING & AUDITING SRVCS	8,775	8,775	8,295	8,775	9,040
450-91100-82550	MAPPING/DATA BASE	10,000	10,000	10,000	10,000	10,000
450-91100-82599	OTHER PROF SRVCS	159	3,452	10,000	991	60,500
450-91100-82620	R/M - OTHER EQUIPMENT	31,530	46,027	76,500	82,584	76,500
450-91100-82810	MRBSHIPS & REGISTRATIONS	4,144	1,682	6,000	4,885	6,000
450-91100-82820	TRAVEL - CONF & SCHOOLS	1,294	527	5,000	2,752	5,000

**CITY OF BRENTWOOD**  
**FY 2015 Budget Worksheets**

<b>Account Number</b>	<b>Account Name</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Actual</b>	<b>FY 2014 Budget</b>	<b>FY 2014 9 Months</b>	<b>FY 2015 Budget</b>
450-91100-83100	OFFICE SUPPLIES	2,233	1,466	2,500	585	2,500
450-91100-83299	OTHER OPER SUPPLIES	10,447	2,976	2,300	2,448	2,300
450-91100-83550	COMPUTER SOFTWARE-N/C	0	0	0	0	0
450-91100-85130	LIABILITY INSURANCE	1,524	2,359	2,600	0	2,600
450-91100-85140	OFFICIALS' SURETY BONDS	0	13	1,000	1,620	1,700
450-91100-85240	RENTAL - MACH & EQUIP	4,000	6,000	10,000	6,000	10,000
450-91100-85410	DEPRECIATION	138,220	173,640	175,000	127,002	170,000
450-91100-88030	RENTAL - BUILDING AND FACILIITES	31,800	31,800	31,800	23,850	31,800
	MC					
450-91100-88050	TRANSFER - HEALTH FUND	1,440	0	0	0	0
<b>Total Expenditures</b>		<b>1,168,857</b>	<b>1,201,748</b>	<b>1,270,535</b>	<b>925,546</b>	<b>1,325,500</b>

# PERSONNEL

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

<u>Activity</u>	<u>Budget FY 2012</u>	<u>Budget FY 2013</u>	<u>Budget FY 2014</u>	<u>Budget FY 2015</u>
City Manager's Office	2	2	2	2
Finance Department	7	7	7	7
City Recorder	1	1	1	1
Legal Services	1	1	1	1
Technology	4.5	4.5	4.5	4.5
Geographic Information Systems	3	3	3	3
Human Resources	3	3	3	3
Community Relations	1	1	2	2
Planning	3	3	3	3
Codes Enforcement	8	8	8	8
Police Department	59.5	59.5	63	63
Fire Department	62	62	62	63
Public Works Department	19	19	19	19
Traffic Signalization	1	2	2	2
Service Center	2	2	2	2
Engineering Services	4	4	4	4
Parks and Recreation Department	14	14	14	15
Public Library	<u>12</u>	<u>12</u>	<u>12</u>	<u>12</u>
<b>TOTAL - GENERAL FUND</b>	<b>207</b>	<b>208</b>	<b>212.5</b>	<b>214.5</b>
Emergency Communications District	12	12	11.5	11.5
Water and Sewer Fund	<u>26</u>	<u>26</u>	<u>26</u>	<u>26</u>
<b>TOTAL - ALL FUNDS</b>	<b><u>245</u></b>	<b><u>246</u></b>	<b><u>250</u></b>	<b><u>252</u></b>

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

		<u><i>Actual</i></u> <u><i>FY 2012</i></u>	<u><i>Budget</i></u> <u><i>FY 2013</i></u>	<u><i>Budget</i></u> <u><i>FY 2014</i></u>	<u><i>Budget</i></u> <u><i>FY 2015</i></u>
<b>41320</b>	<b>City Manager's Office</b>				
	City Manager	1	1	1	1
	Assistant City Manager	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
	<b>Total</b>	2	2	2	2
<b>41500</b>	<b>Finance</b>				
	Finance Director	1	1	1	1
	City Treasurer	1	1	1	1
	Accountant	1	1	1	1
	Accounting Clerk I & II	2	2	2	2
	Administrative Secretary	1	1	1	1
	Receptionist/Secretary	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
	<b>Total</b>	7	7	7	7
<b>41510</b>	<b>City Recorder</b>				
	City Recorder	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
		1	1	1	1
<b>41520</b>	<b>Legal Services</b>				
	City Attorney	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
	<b>Total</b>	1	1	1	1
<b>41640</b>	<b>Technology</b>				
	Technology Director	1	1	1	1
	Network Analyst	1	0	0	0
	Network Administrator	0	1	1	1
	Computer/Network Technician	<u>2.5</u>	<u>2.5</u>	<u>2.5</u>	<u>2.5</u>
	<b>Total</b>	4.5	4.5	4.5	4.5
<b>41645</b>	<b>Geographic Information Systems</b>				
	GIS Coordinator	1	1	1	1
	GIS Specialist I & II	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>
	<b>Total</b>	3	3	3	3
<b>41650</b>	<b>Human Resources</b>				
	Human Resources Director	1	1	1	1
	HR/Payroll Specialist	1	1	1	1
	Human Resources Technician	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
	<b>Total</b>	3	3	3	3
<b>41680</b>	<b>Community Relations</b>				
	Community Relations Director	1	1	1	1
	Community Relations Specialist	0	<u>0</u>	<u>1</u>	<u>1</u>
	<b>Total</b>	1	1	2	2



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

		<u><i>Actual</i></u> <u><i>FY 2012</i></u>	<u><i>Budget</i></u> <u><i>FY 2013</i></u>	<u><i>Budget</i></u> <u><i>FY 2014</i></u>	<u><i>Budget</i></u> <u><i>FY 2015</i></u>
<b>41700</b>	<b>Planning</b>				
	Planning and Codes Director	1	1	1	1
	Senior City Planner	0	0	0	0
	City Planner	2	2	2	2
	Planner I & II	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<b>Total</b>	3	3	3	3
<b>41710</b>	<b>Codes Enforcement</b>				
	Chief Building Official	1	1	1	1
	Codes Enforcement Officer I & II	5	5	5	5
	Municipal Codes Officer I & II	1	1	1	1
	Administrative Secretary	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
	<b>Total</b>	8	8	8	8
<b>42100</b>	<b>Police Department</b>				
	Police Chief	1	1	1	1
	Assistant Police Chief	1	1	1	1
	Captain	3	3	3	3
	ECD Supervisor	0	0	1	1
	Lieutenant	6.5	6.5	7	6
	Detective	4	5	5	5
	Sergeant	4	4	4	7
	Police Officer I & II	36	35	37	35
	Vehicle Services Technician I & II	1	1	1	1
	Records Clerk I & II	2	2	2	2
	Administrative Secretary	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
	<b>Total</b>	59.5	59.5	63	63
<b>42200</b>	<b>Fire Department</b>				
	Fire Chief	1	1	1	1
	Assitant Fire Chief	1	1	1	1
	Fire Training Officer	1	1	1	1
	Fire Marshal	1	1	1	1
	Captain	3	3	3	3
	Lieutenant	12	12	12	13
	Firefighter & Fire Engineer/Driver	42	42	42	42
	Administrative Secretary	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
	<b>Total</b>	62	62	62	63
<b>43120</b>	<b>Public Works Department</b>				
	Public Works Director	1	1	1	1
	Operations Superintendent	1	1	1	1
	Equipment Operator I, II & III	8	8	8	8
	Maintenance Worker I & II	<u>9</u>	<u>9</u>	<u>9</u>	<u>9</u>
	<b>Total</b>	19	19	19	19

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

		<u><i>Actual</i></u> <u><i>FY 2012</i></u>	<u><i>Budget</i></u> <u><i>FY 2013</i></u>	<u><i>Budget</i></u> <u><i>FY 2014</i></u>	<u><i>Budget</i></u> <u><i>FY 2015</i></u>
<b>43165</b>	<b>Traffic Signalization</b>				
	Traffic Operations Coordinator	<u>1</u>	1	1	1
	Equipment Operator	<u>0</u>	<u>1</u>	<u>1</u>	<u>1</u>
	<b>Total</b>	1	2	2	2
<b>43170</b>	<b>Service Center</b>				
	Administrative Secretary	1	1	1	1
	Receptionist/Secretary	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
	<b>Total</b>	2	2	2	2
<b>43800</b>	<b>Engineering Services</b>				
	Service Center Director	0	1	1	1
	Engineering Director	1	0	0	0
	City Engineer	2	1	1	1
	Engineer	0	1	1	1
	Engineering Technician I & II	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
	<b>Total</b>	4	4	4	4
<b>44400</b>	<b>Parks and Recreation Department</b>				
	Parks and Recreation Director	1	1	1	1
	Parks Maintenance Supervisor	1	1	1	1
	Recreation Services Coordinator	1	1	1	1
	Grounds Specialist I & II	3	3	3	3
	Maintenance Worker I & II	<u>8</u>	<u>8</u>	<u>8</u>	<u>9</u>
	<b>Total</b>	14	14	14	15
<b>44800</b>	<b>Public Library</b>				
	Library Director	1	1	1	1
	Library Services Supervisor	1	1	1	1
	Librarian I and II	3	3	3	3
	Circulation Supervisor	1	1	1	1
	Administrative Secretary	1	1	1	1
	Library Technician I, II & III	<u>5</u>	<u>5</u>	<u>5</u>	<u>5</u>
	<b>Total</b>	12	12	12	12
	<b>GENERAL FUND</b>				
	<b>Total No. of Full-Time Positions</b>	<b>207</b>	<b>208</b>	<b>212.5</b>	<b>214.5</b>

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

		<i><u>Actual</u></i> <i><u>FY 2012</u></i>	<i><u>Budget</u></i> <i><u>FY 2013</u></i>	<i><u>Budget</u></i> <i><u>FY 2014</u></i>	<i><u>Budget</u></i> <i><u>FY 2015</u></i>
<b>42110</b>	<b>Emergency Communications District</b>				
	Lieutenant (Police)	0.5	0.5	0.0	0.0
	Computer/Network Technician	0.5	0.5	0.5	0.5
	Public Safety Dispatcher I & II	<u>11</u>	<u>11</u>	<u>11</u>	<u>11</u>
	<b>Total</b>	12	12	11.5	11.5
 <b>52310</b>	 <b>Water and Sewer Fund</b>				
	Water and Sewer Director	1	1	1	1
	Assistant Water & Sewer Director	1	1	1	1
	Operations Superintendent	2	2	1	1
	Utility Compliance Supervisor	0	0	1	1
	Chief Utility Inspector	1	1	1	1
	Utility Inspector I & II	1	1	1	1
	Equipment Operator I, II & III	3	3	3	3
	Cross Connection Coordinator	1	1	1	1
	Sewer Rehabilitation Technician	1	1	1	1
	Utility Service Technician	3	3	3	3
	Utility Billing Specialist	0	1	1	1
	Maintenance Worker I & II	10	10	10	10
	Accounting Clerk I & II	<u>2</u>	<u>1</u>	<u>1</u>	<u>1</u>
	<b>Total</b>	26	26	26	26
 <b>ALL FUNDS</b>					
	<b>Total No. of Full-Time Positions</b>	<b><u>245</u></b>	<b><u>246</u></b>	<b><u>250</u></b>	<b><u>252</u></b>

**Note:** The City of Brentwood also uses temporary part-time employees to meet its service needs. Most serve in the Public Library or as seasonal employees in the Parks and Recreation Department.

**RESOLUTION 2014-XX**

**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 2014-2015 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 2014-2015 fiscal year as shown on the plan attached hereto as Attachment A and made a part of this resolution by reference.

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

\_\_\_\_\_  
MAYOR Betsy S. Crossley

ADOPTED: \_\_\_\_\_

*Approved as to form:*

\_\_\_\_\_  
RECORDER Deborah Hedgepath

\_\_\_\_\_  
CITY ATTORNEY Roger A. Horner

**Classification and Pay Plan**  
**Fiscal Year 2015**  
**City of Brentwood, Tennessee**

<u><b>Pay Range (non-exempt/exempt)</b></u>	<u><b>Minimum</b></u>	<u><b>Mid-point</b></u>	<u><b>Maximum</b></u>
<b>Group A (ne)</b>	<b>\$21,507.20</b>	<b>\$26,894.40</b>	<b>\$32,260.80</b>
Library Technician I			
Parks Worker (PT)			
<b>Group B (ne)</b>	<b>\$24,086.40</b>	<b>\$30,118.40</b>	<b>\$36,129.60</b>
Maintenance Worker			
Receptionist/Secretary			
<b>Group C (ne)</b>	<b>\$26,977.60</b>	<b>\$33,716.80</b>	<b>\$40,476.80</b>
Equipment Operator I			
Library Technician II			
Senior Maintenance Worker			
Utility Service Technician			
<b>Group D (ne)</b>	<b>\$30,222.40</b>	<b>\$37,772.80</b>	<b>\$45,323.20</b>
Accounting Clerk I			
Administrative Secretary			
Equipment Operator II			
Grounds Specialist I			
Human Resources Technician			
Library Technician III			
Municipal Codes Officer I			
Police Records Clerk I			
Public Safety Dispatcher I			
Vehicle Services Technician I			
<b>Group E - PS (ne)</b>	<b>\$35,526.40</b>	<b>\$42,265.60</b>	<b>\$48,984.00</b>
Firefighter			
Police Officer I			

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

**Classification and Pay Plan**  
**Fiscal Year 2015**  
**City of Brentwood, Tennessee**

<u><b>Pay Range (non-exempt/exempt)</b></u>	<u><b>Minimum</b></u>	<u><b>Mid-point</b></u>	<u><b>Maximum</b></u>
<b>Group E (ne)</b>	<b>\$33,841.60</b>	<b>\$42,307.20</b>	<b>\$50,772.80</b>
Accounting Clerk II			
Circulation Supervisor			
Cross Connection Control Technician			
Equipment Operator III			
Grounds Specialist II			
Librarian I			
Municipal Codes Officer II			
Police Records Clerk II			
Public Safety Dispatcher II			
Sewer Rehabilitation Technician			
Utility Inspector I			
Vehicle Services Technician II			
<b>Group F - PS (ne)</b>	<b>\$37,897.60</b>	<b>\$46,384.00</b>	<b>\$54,870.40</b>
Fire Engineer/Driver			
Police Officer II			
<b>Group F (ne)</b>	<b>\$37,897.60</b>	<b>\$47,382.40</b>	<b>\$56,846.40</b>
Codes Enforcement Officer I			
Engineering Technician I			
GIS Specialist I			
HR/Payroll Specialist			
Librarian II			
Planner I			
Utility Billing Specialist			
Utility Inspector II			
<b>Group G - PS (ne)</b>	<b>\$42,452.80</b>	<b>\$51,958.40</b>	<b>\$61,443.20</b>
Fire Lieutenant			
Police Sergeant			
Police Detective			
<b>Group G (ne)</b>	<b>\$42,452.80</b>	<b>\$53,060.80</b>	<b>\$63,668.80</b>
City Recorder			
Codes Enforcement Officer II			
Community Relation Specialist			
Engineering Technician II			
GIS Specialist II			
Library Services Supervisor			
Planner II			
Utility Compliance Supervisor			

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

**Classification and Pay Plan**  
**Fiscal Year 2015**  
**City of Brentwood, Tennessee**

<u><b>Pay Range (non-exempt/exempt)</b></u>	<u><b>Minimum</b></u>	<u><b>Mid-point</b></u>	<u><b>Maximum</b></u>
<b>Group H - PS (ne)</b> Police Lieutenant	<b>\$47,548.80</b>	<b>\$58,177.60</b>	<b>\$68,827.20</b>
<b>Group H (ne)</b> Accountant Chief Utility Inspector City Planner Computer/Network Technician Engineer GIS Coordinator Parks Maintenance Supervisor Recreation Services Coordinator Traffic Operations Coordinator	<b>\$47,548.80</b>	<b>\$59,425.60</b>	<b>\$71,323.20</b>
<b>Group I - PS (e)</b> Fire Captain (ne) Fire Training Officer Fire Marshal Police Captain	<b>\$53,248.00</b>	<b>\$65,166.40</b>	<b>\$77,084.80</b>
<b>Group I (e)</b> Chief Building Official ECD Supervisor Network Administrator Senior City Planner City Treasurer Community Relations Director Operations Superintendent	<b>\$53,248.00</b>	<b>\$66,560.00</b>	<b>\$79,872.00</b>
<b>Group J - PS (e)</b> None	<b>\$59,633.60</b>	<b>\$72,987.20</b>	<b>\$86,340.80</b>
<b>Group J (e)</b> None	<b>\$59,633.60</b>	<b>\$74,547.20</b>	<b>\$89,460.80</b>
<b>Group K - PS (e)</b> Asst. Police Chief Asst. Fire Chief	<b>\$66,788.80</b>	<b>\$81,744.00</b>	<b>\$96,699.20</b>
<b>Group K (e)</b> Assistant Water Services Director City Engineer Human Resources Director Library Director Parks and Recreation Director Planning and Codes Director	<b>\$66,788.80</b>	<b>\$83,491.20</b>	<b>\$100,193.60</b>

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

**Classification and Pay Plan**  
**Fiscal Year 2015**  
**City of Brentwood, Tennessee**

<u><b>Pay Range (non-exempt/exempt)</b></u>	<u><b>Minimum</b></u>	<u><b>Mid-point</b></u>	<u><b>Maximum</b></u>
<b>Group L (e)</b>	<b>\$74,817.60</b>	<b>\$93,516.80</b>	<b>\$112,216.00</b>
Finance Director			
Public Works Director			
Technology Director			
Water Services Director			
<b>Group M - PS (e)</b>	<b>\$83,782.40</b>	<b>\$102,544.00</b>	<b>\$121,284.80</b>
Fire Chief			
Police Chief			
<b>Group M (e)</b>	<b>\$83,782.40</b>	<b>\$104,748.80</b>	<b>\$125,694.40</b>
Service Center Director			
<b>Group N (e)</b>	<b>\$93,849.60</b>	<b>\$117,312.00</b>	<b>\$140,774.40</b>
Assistant City Manager			
City Attorney			
<b>Group O (e)</b>			
City Manager	Annual Salary to be established by the Board of Commissioners each July 1		
<b>Group P (ne)</b>	<b>\$9.00</b>	<b>\$11.00</b>	<b>\$13.00</b>
Intern			

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



# STATISTICAL INFORMATION

## **CITY OF BRENTWOOD, TENNESSEE**

### **STATISTICAL DATA**

Date of incorporation	April 15, 1969
Population (2010 census)	37,060
Form of government	Uniform City Manager – Commission
Registered voters (as of April 2012)	29,117
Total assessed value in City – (Tax Year 2013)	\$2,482,086,736
Area of City in square miles	42 square miles

#### **Roads and Streets**

Asphalt pavement (100.00%)	461 miles
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#### **City Employees (Full Time)**

City Manager's Office	2.0
Water and Sewer	26.0
Public Works & Engineering	27.0
Administration	21.5
Police (includes ECD employees)	74.5
Planning and Codes	11.0
Parks and Recreation	15.0
Library	12.0
Fire	<u>63.0</u>
Total City Employees (FY 2014)	<u>252.0</u>

#### **Fire Protection**

ISO classification	4
Number of stations	4
Number of sworn personnel	62
Number of pumpers, and ladder trucks	9
Other vehicles	14
Number of fire hydrants	2,725

#### **Police Protection**

Number of stations	1
Number of sworn personnel	58
Number of vehicles - all radio equipped cars	68

**CITY OF BRENTWOOD, TENNESSEE**

**STATISTICAL DATA**

**Building Permits**

<u>Fiscal Year</u>	<u>Number of Permits</u>	<u>Valuation</u>
2013	974	\$157,570,083
2012	979	\$144,197,917
2011	968	\$110,067,657
2010	909	\$74,162,942
2009	795	\$91,382,145
2008	1,160	\$145,534,176
2007	1,410	\$198,598,659
2006	1,367	\$267,303,699
2005	1,337	\$171,611,170
2004	1,807	\$207,440,808
2003	1,706	\$156,671,593
2002	1,171	\$138,447,770
2001	717	\$229,609,720
2000	748	\$110,790,854
1999	709	\$106,468,561
1998	775	\$130,527,832
1997	814	\$154,367,765
1996	802	\$ 79,484,125
1995	788	\$ 87,781,633
1994	801	\$ 89,520,154

**Education**

Operated by the Williamson County Schools and either located in the City Limits of Brentwood or outside the City limits if the enrollment is at least 25% Brentwood residents.

<u>School</u>	<u>Number Of Students</u>
Crockett Elementary School (K-5)	668
Edmondson Elementary School (K-5)	765
Kenrose Elementary School (K-5)	837
Lipscomb Elementary School (K-5)	868
Scales Elementary School (K-5)	703
Brentwood Middle School (6-8)	1,281
Brentwood High School (9-12)	1,593
Woodland Middle School (6-8)	827
Ravenwood High School (9-12)	1,977
Sunset Elementary School (K-5)	774
Sunset Middle School (6-8)	<u>838</u>
Total Students	<u>11,131</u>
Other Educational Facilities:	
Brentwood Academy (6-12, private)	<u>800</u>

An Adult Education Program is operated by the Williamson County Board of Education and Columbia State Community College.

## **CITY OF BRENTWOOD, TENNESSEE**

### **STATISTICAL DATA**

#### **Public Library**

Brentwood Library

180,520 volumes

#### **Utilities**

Electric – Middle Tennessee Electric Membership Corporation and Nashville Electric Service

Gas – Piedmont Natural Gas Co. and Atmos Energy

Water – City owned distribution system (statements and statistics are included); portions of the City are served by Harpeth Valley Utilities District, Mallory Valley Utility District, and Nolensville Utility District. Water purchased from Harpeth Valley Utilities Service and Metro Nashville Water Services.

Sewer – City owned collection system (statements and statistics are included); portions of the City are served by Metro Nashville Water Services. Wastewater treatment provided by Metro Nashville Water Services.

Telephone – AT&T; United Telephone, Comcast

Railroad – CSX Transportation (freight only)

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

#### **Religious Institutions**

Brenthaven Cumberland Presbyterian

Brentwood Baptist Church (Baptist Deaf Church)

Brentwood Church of Christ

Brentwood First Presbyterian Church

Brentwood United Methodist Church

Calvary Chapel Brentwood

Church of the Good Shepard

Concord Road Church of Christ

Concord Community Church of the Nazarene

East Brentwood Presbyterian Church

Family Community Church

Fellowship Bible Church

Grace Community Church

Holy Family Catholic Church

Johnson's Chapel United Methodist Church

Liberty United Methodist Church

New Hope Community Church

Otter Creek Church of Christ

Owens Chapel Church of Christ

Remnant Fellowship Church

The Community Church

#### **Recreational Facilities – City owned and operated**

Concord Park – over 40-acre park. Paved walking/biking paths wind through this park which is the site of the Brentwood library.

Crockett Park – over 164-acre park. Trails, playground, multipurpose athletic fields, 3 lighted baseball fields, amphitheater, tennis court complex, disc golf course and a historic area which includes the Cool Springs House.

Deerwood Arboretum – 27-acre nature park, including trails and ponds devoted to preserving the natural beauty of the area, which includes a covered outdoor classroom, restrooms and observation deck and small amphitheater.

Granny White Park – 32-acre park. Eight tenths mile jogging trail, family and group picnic pavilions, tennis courts, playground, baseball/softball fields, sand volleyball courts.

Greenways – Moores Lane, Moores Lane East, Split Log, Maryland Way Greenway, Raintree Parkway and Wilson Pike Greenways covering over 75 acres.

Marcella Vivrette Smith Park – 398 acre park, including historic Ravenswood House.

Maryland Way Park – 7-acre park. Located in Maryland Farms, including three tenths mile jogging and fitness trail.

Primm Park – 31 acre park. Historic Boiling Spring Academy and a prehistoric Native American mound.

Owl Creek Park – 21+ acre park. Located on Concord Road in front of Chestnut Springs and Bridgeton Park subdivisions. Park includes picnic shelters, playground, basketball courts and walking paths.

River Park – 46-acre park includes playground, basketball court and pavilion. Bordering the soccer fields at the YMCA is a bikeway/walking path along the Little Harpeth River connecting with Crockett Park

Tower Park – 47-acre park. Paved walking/biking trails, multi-purpose fields and natural open spaces adjacent to the new indoor sports complex owned and operated by Williamson County.

Margaret Hayes Powell Park – 24 acre passive park. One mile walking/biking trail. Located on Virginia Way east of Granny White.

Flagpole Park – future 20+ acre park. 10+ acres will be active nature and 10+ acres will be passive in nature.

## **CITY OF BRENTWOOD, TENNESSEE**

### **STATISTICAL DATA**

#### **Other Recreational Facilities**

##### Baseball/Softball

Brentwood Civitan Park – six lighted fields  
Brentwood High School – one lighted field  
Brentwood Academy – one lighted field

Ravenwood High School – one lighted field  
Woodland Middle School

##### Biking/In-line Skating

Bikeway System  
Brentwood Family YMCA  
Concord Park  
Crockett Park

Owl Creek Park  
River Park  
Tower Park

##### Disc Golf

Crockett Park

##### Golf Courses (members only)

Brentwood Country Club  
Governors Club

Nashville Golf and Athletic Club

##### Skating

Brentwood Skate Center

YMCA Skate Park

##### Soccer/Football

Brentwood Academy  
Brentwood Family YMCA  
Brentwood High School  
Crockett Park

Granny White Park  
Indoor Arena at Crockett Park  
Ravenwood High School

##### Swim and Tennis Clubs (members only)

Brentwood Family YMCA  
Wildwood Club

Williamson County Recreation Center  
YMCA at Maryland Farms

#### **Health Services**

Williamson Medical Center - 185 beds (located in  
Franklin, Tennessee)

Williamson County Health Department (located in  
Franklin, Tennessee)

Three Animal Clinics

Numerous Physicians and Health Care Specialists Offices

#### **Major Employers**

#### **Products/Services**

#### **Number of Employees**

Comdata Corporation	Financial Services	872
Tractor Supply	Retail Headquarters	747
The Lampo Group	Broadcasting; Publishing	460
DaVita	Healthcare	450
Brookdale Senior Living	Healthcare	450
AT&T	Communications	400
Lattimore Black Morgan & Cain	Financial Services	296
City of Brentwood	Government	250
Corizon	Healthcare	250

**CITY OF BRENTWOOD, TENNESSEE**

**STATISTICAL DATA**

**Utility Service**

**Consumers**

**Revenues**

Water	8,807	\$7,282,595
Sewer	10,446	\$6,373,987

**Water Rates**

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

	<u>Inside</u>	<u>Outside</u>
First 2,000 gallons	\$11.62	\$12.23 (minimum bill)
Next 8,000 gallons	\$ 4.07	\$ 4.28 per 1,000 gallons
Thereafter	\$ 4.65	\$ 4.89 per 1,000 gallons
Water surcharge for all Brentwood water customers	\$ 0.84	\$ 0.84 per 1,000 gallons

**Commercial office customers:**

Gallons equivalent to total square footage of building space

Minimum bill varies per industry –  
approximately \$.005814 per square foot

Usage exceeding one gallon of water per square foot up  
to 10,000 gallons total usage  
Thereafter

\$4.07 per 1,000 gallons  
\$4.65 per 1,000 gallons

**Sewer Rates**

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

	<u>Inside</u>	<u>Outside</u>
First 2,000 gallons	\$14.53	\$ 15.29 (minimum bill)
Next 8,000 gallons	\$ 5.09	\$ 5.35 per 1,000 gallons
Thereafter	\$ 5.81	\$ 6.11 per 1,000 gallons
Wastewater surcharge for all Brentwood sewer customers	\$ 1.10	\$ 1.10 per 1,000 gallons

**Commercial office customers:**

Gallons equivalent to total square footage of building space

Minimum bill varies per industry -  
approximately \$.009084 per square foot

Usage exceeding one gallon of water per square foot up  
to 10,000 gallons total usage  
Thereafter

\$6.36 per 1,000 gallons  
\$7.26 per 1,000 gallons

**Tap Fees(1)**

Water (2) – residential	\$5,000
- commercial	\$7,000 (minimum) - \$7,000 per inch
Sewer - residential – existing	\$5,000
- residential – new	\$5,000
- commercial	Varies

(1) Fees are twice the amounts above for out-of-city customers.

(2) Does not include charges for labor and materials applicable to certain customers.

**Water Distribution System**

Water lines	208.9 miles
Storage capacity in gallons	14,020,000
Percent of water loss	23.21% not adjusted

**Sewer Collection System**

Sanitary sewer mains	278.14 miles
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**CITY OF BRENTWOOD, TENNESSEE**

**INSURANCE COVERAGE, SALARIES AND FIDELITY BONDS**

**Insurance Coverage**

<u>Insured Risks</u>	<u>Amount of Coverage</u>
Workers' compensation	\$1,000,000
General liability:	
Other than automobiles and trucks	\$300,000/\$700,000/\$100,000
Automobiles and trucks	\$300,000/\$700,000/\$100,000
Fire and extended coverage:	
Buildings	\$ 65,341,153
Equipment & Data Processing	\$ 6,028,319
Personal property	\$ 5,306,295
Fire Department liability:	
Automobiles	\$300,000/\$700,000/\$100,000
General	\$300,000/\$700,000/\$100,000
Property Coverage on Fire Trucks, Public Works Trucks and High-tech Sewer Trucks	Actual cash value
Excess liability - general and automobile	\$1,000,000
Public employees blanket bond	\$ 500,000
Errors and omissions	\$1,000,000
Public official bonds:	
City Manager	\$100,000
Surety bonds:	
City Manager	\$100,000
Finance Director	\$100,000
City Treasurer	\$100,000
Accounting Clerk	\$100,000

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

**Salaries of Principal Elected Officials**

**Total Annual Compensation**

Mayor	\$12,000
Vice Mayor and Board of Commissioners	\$11,400

# **GLOSSARY**



## **GLOSSARY OF TERMS**

<b>Accrual Accounting</b>	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.
<b>Activity</b>	A specific and distinguishable unit of service or program performed, such as Codes Enforcement (#110-41710).
<b>Adequate Facilities Tax Fund</b>	A fund used to accumulate the Cities portion of the Williamson County Adequate Facilities tax. This is a \$1.00 per square foot of finished living space fee on new construction. Thirty percent of the collections must be distributed to the incorporated cities with a capital improvements program on a per capita basis based on the last federal or certified census.
<b>Adopted Budget</b>	The budget approved by the City Commission and enacted by the appropriations ordinance, on or before June 30 of each year.
<b>Appropriation</b>	Expenditures authorized by the City Commission that allow the City Manager and staff to incur obligations against governmental and enterprise funds and resources. Appropriations are usually for a fixed dollar amount for a particular fiscal year.
<b>Appropriations Ordinance</b>	The official action by the City Commission considered on two readings that, when approved, establishes the legal authority for City officials to expend funds within the fiscal year.
<b>Appraised Value</b>	The market value of real property determined by Williamson County Property Assessor based on review of comparable sales of similar type property. A reappraisal of all taxable property in the County occurs every 4-5 years.
<b>Assessed Value</b>	The constitutionally established value of personal and real property for use in levying the tax rate for real and personal property taxes. For residential property, the assessed value is 25% of the appraised value
<b>Bond Rating Agency</b>	A bond rating agency evaluates the financial soundness of the City and assigns a “rating” score prior to issuance of new bonds. The City currently receives ratings from two recognized bond rating agencies, Moody’s Investors Services and Standard and Poor’s.
<b>Budget</b>	A financial and operational plan for the City for a specific period (fiscal year) which includes, at minimum, estimates of anticipated revenues and projected expenses and information on department missions and workloads, non-routine work plans, personnel, etc.

## **GLOSSARY OF TERMS**

<b>Budget -Balanced</b>	The anticipated revenues to be collected within a specific period (fiscal year) will equal or exceed the required expenses for the same period.
<b>Budget Calendar</b>	The schedule of important dates, meetings and deadlines required in the preparation, review and passage of the capital improvements program and annual operating budget.
<b>Budget Documents</b>	The written material and documents presented by the City Manager documents, including but not limited to the annual operating budget, the six-year Capital Improvements Program and Non-routine Work Plan, for the upcoming fiscal year which are used by the City Commission in the deliberation process leading to formal approval by ordinance or resolution.
<b>Budget Message</b>	The opening memo in the annual operating budget prepared by the City Manager which provides the City Commission and the public with a general summary of the key components and parameters used in formulating the overall recommendations and financial plan. The memo also highlights significant changes between the proposed budget and the current year budget.
<b>Capital Projects</b>	A physical improvement with an extended life such as a park, building, road, utility, etc that normally requires dedicated funding, professional design and construction services to complete. When completed, a capital improvement project provides a permanent addition to the City's fixed assets.
<b>Capital Expenditures/Outlay</b>	The purchase of equipment and machinery having a useful life of several years and of a significant value.
<b>Capital Improvement Program</b>	A systematic financial and management plan to carry out numerous capital projects and outlay purchases in major program areas over a six-year period. The plan is reviewed and updated annually.
<b>Contractual Services</b>	Services rendered to City activities by private companies and individuals outside City government. Examples include utilities, building, landscaping, and equipment maintenance, etc.
<b>Debt Service</b>	Payments made by the City toward retiring outstanding debt including principal, interest, and service payments based on a schedule for payment each fiscal year.
<b>Debt Service Fund</b>	A segregated fund used to accumulate resources needed to pay annually the principal and interest on general obligation debt incurred by the City of Brentwood. The majority of resources are provided by annual operating transfers from the General Fund.

## **GLOSSARY OF TERMS**

<b>Department</b>	City activities of sufficient size and/or technical demand that require day to day oversight by a department head.
<b>Disbursement</b>	The payment of City funds for obligations incurred.
<b>Emergency Communications District (ECD)</b>	ECD was created in accordance with state law to account for all 911 fees paid to the Brentwood Emergency Communications District. The City Commission serves as the Board for the ECD and provides policy direction on programs and establishes the fee schedule to fund emergency communications services for the City.
<b>Encumbrance</b>	An accounting control under which commitments for the expenditure of money are recorded as they are incurred or obligated which typically occurs before actual payment is made. The use of encumbrances prevents overspending by providing greater certainty on how much money is really available for new expenditures.
<b>Enterprise Fund</b>	A form of accounting that is applied to government services which operate primarily from rates or fees charged to benefiting users based on the amount of use of the service. The accounting method recognizes income, expenses, depreciation, net income, etc., an approach typically used in the private sector. The City has three enterprise funds with the largest being the Water and Sewer Fund.
<b>Equipment Replacement Fund</b>	This fund provides for the systematic accumulation of funds for purchase of replacement trucks and equipment with a value above \$40,000, police vehicles and accessory equipment, and computer technology and similar technological items.
<b>Estimated Revenue</b>	For budget purposes, the amount of revenue projected for collection during a fiscal year.
<b>Expenditures</b>	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.
<b>FASB</b>	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.
<b>FHIT</b>	Funds Held in Trust. Monies donated for a specific program, for example Library Gifts and Donations account and Historic Sites Donations. These monies are held by one party (the trustee) for the benefit of another (beneficiary).

## **GLOSSARY OF TERMS**

<b>Fiscal Year</b>	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.
<b>Fund</b>	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.
<b>Fund Balance</b>	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.
<b>GAAP</b>	Generally Accepted Accounting Principles. The actual rules and procedures governing the accounting profession.
<b>GASB</b>	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.
<b>GFOA</b>	Government Finance Officers Association. A group of worldwide professional government finance officers.
<b>General Fund</b>	The City's primary operating fund accounting for most all of the financial resources and obligations. The general fund revenues include property taxes, business taxes, sales taxes, building permits and, other miscellaneous revenues. The fund provides the resources for most City services including fire, police, public works, codes and planning, parks, and library.
<b>General Obligation Bond</b>	A municipal bond that is backed by pledging the full faith and credit or taxing power of the City to ensure proper payment of interest and principal obligations.
<b>Governmental Fund</b>	Funds generally used to account for tax-supported activities.
<b>Grant</b>	A contribution by the State or Federal government or other entity supporting a particular project.
<b>Infrastructure</b>	The basic physical systems of the City that are considered essential for enabling productivity in the economy. Examples include roads, bridges, water and wastewater systems.

## **GLOSSARY OF TERMS**

<b>Internal Service Funds</b>	An accounting device used to accumulate and allocate costs internally among the City's various functions. The City uses internal service funds to account for the insurance and fuel costs.
<b>Object Code</b>	A detailed line item expenditure category, such as salaries (#81110), office supplies (#83100), or capital outlay (#89505).
<b>Operating Budget</b>	The expenditure plan for continuing on-going services, programs and activities. In most instances, operating expenditures are made in a single fiscal year. These expenditures include personnel services, contractual services, minor capital outlay, and debt service requirements.
<b>Operating Transfers</b>	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.
<b>Performance Measures</b>	Specific measures of work performed as an objective of the various departments based upon quality and quantity of particular items.
<b>Post Employment Benefits</b>	Medical and vision benefits provided to retired employees.
<b>Proprietary Funds</b>	Funds that focus on the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. There are two different types of proprietary funds; enterprise funds and internal service funds.
<b>Public Works Project Fees</b>	A fee assessed on each new building or residence based on the traffic generation impact of the land use and location.
<b>Retained Earnings</b>	The total earnings of an enterprise fund (in governmental accounting) since the establishment of the fund. The amount adjusts up or down each fiscal year based on the fund's income less expenses.
<b>Revenue</b>	A term used to represent actual or anticipated income.
<b>Tax Levy</b>	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.
<b>Tax Rate</b>	The amount of taxes collected per \$100.00 of assessed value of taxable property. The proposed tax rate for Fiscal Year 2015 is \$.44/\$100 of assessed value.
<b>Vesting</b>	Regarding pension plans, the minimum amount of service time and age required before an employee is entitled to receipt of monthly retirement income from the Tennessee Consolidated Retirement System.