



City of Brentwood Tennessee



FISCAL YEAR 2017-2018 ANNUAL BUDGET

City of Brentwood, Tennessee

FISCAL YEAR 2018

(July 1, 2017 – June 30, 2018)

ANNUAL OPERATING BUDGET

Brentwood Board of Commissioners

Jill Burgin

Mayor

Mark Gorman

Vice Mayor

Rhea E. Little, III

City Commissioner

Betsy Crossley

City Commissioner

Regina Smithson

City Commissioner

Anne Dunn

City Commissioner

Ken Travis

City Commissioner

City Staff

Kirk E. Bednar

City Manager

Jay Evans

Assistant City Manager

Richard Parker

Finance Director



GOVERNMENT FINANCE OFFICERS ASSOCIATION

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Budget Presentation
Award*

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**City of Brentwood
Tennessee**

For the Fiscal Year Beginning

July 1, 2016

Executive Director

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REGINA SMITHSON
MAYOR

JILL BURGIN
VICE-MAYOR

KIRK BEDNAR
CITY MANAGER



City of Brentwood

COMMISSIONERS
BETSY CROSSLEY
ANNE DUNN
MARK GORMAN
RHEA E. LITTLE, III
KEN TRAVIS

July 1, 2017

CITY MANAGER MEMORANDUM 2017-04

TO: The Honorable Members of the Brentwood Board of Commissioners

FROM: Kirk Bednar, City Manager

SUBJECT: **Fiscal Year 2017-2018 Adopted Operating Budget**

The adopted annual operating budget for the City of Brentwood for Fiscal Year 2018, beginning July 1, 2017 through June 30, 2018, is hereby submitted for your consideration. This document represents one of three major components in the financial and management plan of the City, with the other two being the adopted six-year Capital Improvements Program for FY 2018-2023 and the adopted Non-Routine Work Plan for Fiscal Year 2018.

The adopted budget has been developed and prepared in accordance with the City Charter, state and federal laws and City budget policies and procedures. A work session is scheduled for Thursday, May 11, 2017 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 Monday, May 22, 2017 meeting and final reading on Monday, June 26, 2017. 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 Tuesday, June 13, 2017 regular meeting.

The Fiscal Year 2018 budget is balanced with net expenditures for all funds totaling **\$72,289,410**. This represents an increase of \$543,045 or 0.75% more than last year's budget of \$71,746,365. Various funds reflect either increases or decreases in appropriations from the previous year. Funds reflecting significant increases compared to FY 2017 include the General Fund (\$1,164,735 or 3.2%), Insurance Fund (\$380,000 or 10.6%), Facilities Maintenance Fund (\$205,000 or 66.1%), Drug Fund (\$200,000 or 1,000%), Equipment Replacement Fund (\$145,000 or 12.0%), and Water and Sewer Fund (\$112,635 or 0.6%). Note that several funds that reflect large, one time capital purchases are likely to have significant planned fluctuations from year to year and can materially impact the overall budget amount from one year to the next.

Economic Outlook

Nashville and the surrounding counties, including 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. New commercial development and redevelopment is also strong, as reflected in the Mallory Park area, the hotel and commercial building in the Town Center area, and development of the expanded Hill Center Brentwood project, a 600,000 square foot mixed-use retail and office development that is transforming the look and feel of the north Brentwood commercial area. The first phase of this project opened in November 2016 and a second phase of office and retail space is opening late spring of 2017. Provided the economy stays strong, additional phases at the Hill Center are expected to seek approval in FY 2018.

While this is good economic news and provides for a positive financial outlook heading into FY 2018, there is still uncertainty in Washington D.C. as a new presidential administration takes control. It remains to be seen what the potential budget implications for local governments will be due to federal budget cuts, changes in regulatory priorities, etc. Likewise, there continue to be concerns with the state legislature and its continuing philosophy regarding the perceived need to rein in local government authority. From annexation to firearms in parks to environmental controls to fundamental land use issues, actions at the state capitol continue to limit local governments' ability to effectively and efficiently manage their day to day delivery of services to residents. Also, the planned repeal of the Hall Income Tax by FY 2023 will clearly have a significant impact on Brentwood's continued ability to directly fund needed capital projects in the future.

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

Core Principles for Preparation of this Budget

1. **Long Range Planning and Direction Established** - The Capital Improvements Program is an essential component of the City's budget process and allows for broader understanding and deliberation on the essential long-term capital needs of a growing city. Formal consideration and adoption of the annual non-routine work plan by the City Commission also allows departments to focus efforts for the coming year on the mutually agreed upon needs of the organization and community and also provides a better method of evaluating staff performance.
2. **Capital Improvements Funded** – As a part of formal consideration of the adopted Capital Improvements Program, the City must commit the resources necessary to implement the needed projects. Direct local funding for capital improvements is established through a special FY 2017 General Fund operating transfer of **\$3,150,000** to the Capital Projects Fund before June 30, 2017. The transfer is possible due to positive revenue collections in the current fiscal year over original budget estimates. Note that a larger transfer may be recommended based on more refined revenue projection in early May. Any transfer in excess of \$3,150,000 will be held in reserve in the Capital Projects

Fund for use in future years. 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. The City's ability to do so in the future will be challenged with the future loss of the Hall Income Tax.

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, 2017 of \$34.2 million or an amount equivalent to 87% of the FY 2018 adopted General Fund budget. This amount takes into account the special year-end transfers to the Capital Projects Fund as discussed above and \$45,000 to the Equipment Replacement Fund. 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, 2017 is \$1,966,708, an amount that is equivalent to 76% of the FY 2018 debt obligations of \$2,590,400. This amount falls below the target level due solely to the fact that during FY 2017 the City Commission authorized use of a portion of the Debt Service Fund cash reserves to pay off the outstanding balance on a 2006 debt issuance that resulted in over \$163,000 interest rate savings to the City. Note that the Debt Service Fund financial model shows that the fund will regain its desired one-year fund balance level in FY 2019.

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 2018 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 recently completed special census counted 40,401 residents. Brentwood actually functions as a City with a population in excess of 60,000 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 61.8% 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 2018 adopted budget reflects no new full-time positions and the conversion of one existing part-time position to a full-time position. This brings the total full-time employee count in all funds 263 total positions. The 263 full-time positions in the FY 2018 budget compared to 140 full-time positions in the FY 1991 budget represents an 88% increase in twenty-seven (27) years. However, the resident population has increased by 146% during the same period. In effect, the City will have 6.5 full-time employees per 1,000 residents in FY 2017 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 2018 with the same per capita staffing arrangement in FY 1991, the City would today have 345 full-time employees or 82 more than in the adopted budget with an additional cost obligation to the City in excess of \$7.2 million annually. To pay for this additional staffing would have required a 63% property tax increase, a corresponding \$7.2 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 13,750 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. Based on the results of a comprehensive pay plan analysis and comparison with peer cities, the adopted FY 2018 budget provides funding to implement changes to the City's pay plan to insure it remains competitive. In addition, funding is maintained for the City's excellent benefit programs in the areas of retirement, medical and dental coverage, annual/sick leave, etc.

GENERAL FUND

REVENUES

The adopted FY 2018 General Fund budget is balanced with projected revenue collections during the fiscal year. Projected revenue for FY 2018 will be **\$37,307,600**, up \$1,174,420 or 3.3% from the FY 2017 budget of \$36,133,180.

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

- **Local Sales Taxes** – up \$800,000 which is reflective of the growth in local sales tax revenues over the past few years, but still very conservative compared to actual collections projected in FY 2017.
- **Hotel Taxes** – up \$140,000 due to continuing strong occupancy levels in Brentwood hotels.
- **Wholesale Liquor Taxes** – up \$125,000 primarily due to the impact of the wine in grocery store law and the resulting increase in liquor sales.
- **Business Taxes** – up \$125,000 based on recent trend data and the continuing strength of the Brentwood economy.
- **Interest Earnings** – up \$100,000 reflective of higher rates of return under the City's banking agreement due to increasing interest rates as established by the Federal Reserve Board.
- **State Shared Sales Tax** – up \$100,000 based on growth in state sales tax collections.
- **Real and Personal Property Taxes** – up \$85,000 based on actual 2016 tax assessments. To be conservative, no growth from new development in 2016 is included in this amount and will be captured in subsequent years.
- **Hall Income Tax** – down \$175,000 to further lessen the operating budget dependence on this source of revenue in recognition of the planned elimination of this tax by the state legislature by FY 2023. Note that combined with the \$150,000 reductions in FY's 2016 and 2017, budgeted Hall Income Tax revenue in FY 2018 will be reduced by over one-half (\$475,000) from the FY 2015 budget amount.
- **Municipal Court Fines and Fees** – down \$75,000 based on revenue trends year to date in FY 2017.

With the recent reappraisal completed in 2016, each 1 cent on the property tax rate generates about \$320,000 for the General Fund. The adopted **\$0.36** property tax rate represents the same effective City tax rate for the 27th 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 \$540 for the “average” home in the community that is valued on the tax rolls at \$600,000 using 2016 valuation data.

While the FY 2018 budget projects satisfactory revenue growth, there are still some long term challenges facing the City that will need to continue to be addressed in future budgets, specifically the action of the state legislature to systematically eliminate the Hall Income tax by FY 2023. Even with a reduced operating budget dependence on the Hall Income Tax, the future elimination of this revenue source will have a dramatic impact on the City's ability to cash flow many capital projects. Actual Hall Income tax collections have averaged \$3.1 million the last eight years. This annual excess of Hall Tax revenue over budgeted amounts has allowed the city's fund balance to grow and provides the resources to pay cash for many capital projects in

lieu of issuing debt. It will be impossible for the City to absorb the loss of \$3.1 million annually and fund needed capital projects without a tax increase or increased debt at a time when growth is putting additional strain on services and infrastructure.

EXPENDITURES

Adopted General Fund expenditures in FY 2018 are **\$37,265,810**. This represents an **increase of \$1,164,735 or 3.2%** over the FY 2017 budget of \$36,101,075. 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 deliver services effectively. Roughly 8.1% of the total General Fund budget (\$3,002,000) is allocated for capital investment. This includes a \$1,467,000 transfer to the Equipment Replacement Fund, \$670,000 transfer to the Municipal Center Fund, a \$300,000 transfer to the Capital Projects Fund, a \$200,000 transfer to the Facilities Maintenance Fund, \$50,000 for drainage improvements, plus direct purchases of new and replacement equipment/software and miscellaneous vehicles totaling \$315,000.

Significant expenditure changes in the FY 2018 General Fund budget totaling a net \$999,160 increase are summarized below:

Classification and Pay Plan Update and Salary Adjustments for Existing Employees - \$771,195

Maintaining a competitive pay plan that recognizes quality performance and extra efforts by our employees is a high priority for the FY 2018 budget. During this past year, the City conducted a comprehensive review of its classification and compensation plan. This review included salary comparisons with peer cities as well as private sector compensation data for comparable positions. Based on the results of this review, the minimum and maximum pay rates for each group within the City's classification and compensation plan will be adjusted up 8.7%. While this adjustment does not automatically increase individual employee salaries, some employee adjustments will be needed for newer employees to get them back up to the new minimum pay rate for their job classification. The baseline, entry pay for the lowest positions in the Classification and Pay Plan (Group A) will be \$11.92 per hour following this market adjustment.

In addition to the relatively small number of pay adjustments required due to the pay plan changes, funding is provided in FY 2018 for a 4% merit pay pool for all eligible employees. Individual pay adjustments for employees will be dependent upon performance evaluations and could range between 2% and 6% with the overall average within each department capped at 4%.

Health Insurance - \$241,810

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 10% or less. This includes the creation of the Health Insurance Fund with a partial self-insured program with stop loss reinsurance and a HRA component. The FY 2018 budget includes 10% increase in the amount budgeted per fulltime employee, which will increase from \$9,782 to \$10,699 annually, which includes certain fees associated with the new national healthcare program.

OPEB Trust Contribution - \$124,750

The City has established a trust to fund Other Post-Employment Benefits (OPEB), which includes retiree health and life insurance benefits. Every two years per the Government Accounting Standards Board (GASB) requirements, an actuarial study is performed to determine the annual required contribution (ARC) that the City must make to the trust. The biannual actuary study was recently completed with the results indicating that the City needs to increase its annual contribution to the trust by \$124,750. The need for this increase is driven primarily by two factors. First, updated mortality assumptions based on the latest mortality tables reflect longer expected retiree lifespans and thus longer benefit payment durations. Second, a new OPEB related GASB standard effective July 1, 2017 will require the City to include the unfunded liability portion of the City's OPEB plan on its balance sheet and proper accounting requires that this liability be amortized over a 30-year period with 1/30 of this amortized amount added to the City's ARC. Previously, this unfunded liability was a balance sheet footnote and not formally included on the balance sheet.

Equipment Replacement Fund Contributions - \$110,000

Every year, staff updates the long-term equipment replacement schedule for all heavy equipment and rolling stock that exceeds \$40,000 in cost plus citywide technology equipment. This update includes both the projected date of replacement as well as the projected replacement cost for each item. Recent changes in air quality standards have increased the projected replacement costs for much of the City's heavy equipment fleet. In addition, the annual update to the Technology Replacement schedule identified several pieces of network storage equipment that had not been included in the schedule previously. This omission necessitated a condensed catch-up in replacement funding for these pieces and a significant increase (\$78,000) in the Technology Department's contribution level to the Equipment Replacement Fund.

TCRS Retirement – (\$248,595 decrease)

In accordance with the City's long-term philosophy of conservative budgeting, the City's has been overfunding its required contribution rate to the Tennessee Consolidated Retirement System (TCRS). For the current FY 2017, the City has been contributing at a rate of 16.0% of pensionable wages for regular employees and 19.5% for sworn public safety employees. This compares to the TCRS established rates of 14.08% and 17.58% respectively.

The results of the pension actuary study for the fiscal year ended June 30, 2016 showed that the City's plan was over funded by more than \$1.5 million. As a result, the TCRS required contribution rate for the City dropped significantly to 6.92% for general employees and 10.42% for sworn public safety employees. Due a variety of factors, including the mortality table changes discussed above for OPEB and the potential for TCRS to reduce plan earnings assumptions in the future, staff does not believe it is prudent to reduce the City's contribution rates down to the minimum amounts required by TCRS. Therefore, staff is recommending FY 2018 contribution rates of 14.0% for general employees and 17.5% for sworn public safety employees. This two percentage point reduction from FY 2017 contribution rates results in net General Fund savings of \$248,595 while still leaving the City in a position of significantly overfunding its minimum required pension contribution.

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 2018 will be \$1,467,000, up \$110,000 from FY 2017. Transfers are provided from the Technology Department (\$513,000), Police Department (\$411,000), Fire and Rescue Department (\$329,000), Public Works Department (\$190,000), Traffic Signalization activity (\$14,000), and Parks and Recreation Department (\$10,000). Adopted FY 2018 purchases total **\$1,355,000** and include computer equipment and software (\$500,000), nine (9) police vehicles with accessory equipment (\$340,000), a chipper truck, chipper machine, and Gradall in Public Works (\$515,000).

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 costlier repairs and larger cash or bond outlays later. Items funded include roof and HVAC replacements, resurfacing of bikeways and parking lots, and other significant repairs.

FY 2018 funding is provided through an annual operating transfer from the General Fund of \$200,000, the same as last year. Projects totaling **\$515,000** are proposed for funding in FY 2018. This includes \$280,000 for the Library, including roof replacement on the original building section; \$150,000 for the Service Center, including repaving of a portion of the equipment and vehicle storage yard; \$60,000 for the Parks & Recreation Department for miscellaneous park repairs and trail overlays; and, \$25,000 for the Safety Center East for unexpected major repairs that may come up 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 biennial actuarial study determines the

proper amount to be transferred from the various funds directly 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, funds are 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.

As noted above, the FY 2018 required annual trust contribution will increase by \$173,090 to \$913,480. In addition, the fund will receive a transfer of \$50,000 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 2018 adopted budget for the State Street Aid Fund is **\$1,140,000**, which represents a \$640,000 decrease compared to FY 2017. This decrease is due to a one-time adjustment in FY 2017 to reflect \$640,000 carried over from the FY 2016 budget for completion of Maryland Way resurfacing.

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 2018 projected revenue from the state gas tax is \$1,125,000. The total investment for resurfacing in FY 2018 is \$2.2 Million. This includes \$1,140,000 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 2017. Resurfacing decisions are made after an annual field inspection and priority ranking of roads relative to condition, use and available funding.

Needed future increases in funding for street resurfacing are dependent upon the outcome of the transportation funding debate currently going on in the state legislature.

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 2018 budget includes a **\$600,000** transfer to the Capital Projects Fund to assist in funding the Sunset Road/Ragsdale Road intersection project. Projected revenues are \$940,000, reflecting housing starts at the same level as 2016 and fee collections from commercial developments including the Virginia Springs development and new construction in the Hill Center and at the Heritage. The estimated fund balance at the end of FY 2018 is slightly in excess of \$4 million.

DRUG FUND

This fund consolidates expenditures associated with special enforcement of state drug laws, drug education programs and one-time costs associated with the acquisition of certain eligible equipment. Revenue is generated from fines, successful prosecution of drug cases, and asset forfeiture. The FY 2018 budget is **\$220,000**, which provides for the annual purchase of educational materials for the DARE program and the costs associated with implementation of a new police records management system approved in late FY 2017.

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 throughout 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 related to growth. An estimated \$450,000 in new revenue is projected for FY 2018. Pursuant to an interlocal agreement with Williamson County Schools approved June 26, 2017, the City is contributing \$2,000,000 in FY 2017 and \$400,000 in FY 2018 from the Adequate Facilities Tax Fund for improvements at the Brentwood High and Brentwood Middle School campus. The estimated fund balance at the end of FY 2018 is \$400,000.

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 quotes 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. During FY 2015 and 2016, retail fuel prices have dropped sharply while the per gallon fuel cost charged to departments only dropped slightly. As a result, the Fuel Fund generated a significant fund balance (over \$720,000 at the end of FY 2016) well in excess of a reasonable safety net. Given the strong fund balance and the expectation that fuel prices would remain fairly stable, the cost of fuel charged to each user department dropped from \$3.20 per gallon unleaded to \$2.00 per gallon and from \$3.50 per gallon for diesel to \$2.50 per gallon in FY 2017. With retail fuel pricing remaining relatively steady, no change to the costs charged to departments is proposed in FY 2018. Projected revenue for the fund from departments in FY 2018 \$355,000 with fuel purchases conservatively budgeted at **\$375,000**.

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 three-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. Initial favorable HRA utilization and medical claims experience for the first few years following the inception of the account allowed the fund balance to grow.

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 2018, total expenditures in the combined Insurance Fund are estimated at **\$3,955,000** with projected revenue of \$3,853,240. The total expenditures for the health insurance division are projected at \$3,705,000 which is a 11.9% increase from FY 2017. This increase is reflective of continuing high claims experience for a relatively limited number of plan members. Expenditures for the workers' compensation division of the Insurance Fund are estimated at \$250,000 with projected revenues of \$249,430. The fund balance at the end of FY 2016 was just under of \$2.1 million and based on claims experience and trends, is expected to remain approximately \$2.1 million as of June 30, 2017.

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. During FY 2017, the City Commission authorized use of a portion of the Debt Service Fund cash reserves to pay off the outstanding balance on a 2006 debt issuance that resulted in over \$163,000 interest rate savings to the City. As a result of this debt defeasance, the policy of maintaining a fund balance equivalent to one year's debt obligations will not be achieved in FY 2018. The projected fund balance as of June 30, 2017 is \$1,966,708 and new debt service payments in FY 2018 are estimated at **\$2,590,400**. The fund is projected to once again achieve the one year's fund balance goal by FY 2019. Total revenues for the fund in FY 2018 are projected at \$2,973,000 with the annual transfer requirement from the General Fund being \$2,950,000, the same amount as FY 2017.

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 2018 adopted budget at **\$14,495,000** 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 2017 or earlier but will be completed in FY 2018 and projects that will be designed and/or initiated in FY 2018 but completed in FY 2018 or later. There are 20 capital projects proposed for funding in FY 2018. Several of the largest projects include: construction work for the realignment of the Sunset Road intersection with Ragsdale Road (\$5,220,000); development of a regional 700 MHz radio system (\$4,300,000); and completion of Phase 2 work and other improvements at Smith Park (\$770,000).

Major new funding sources include a FY 2017 year-end special appropriation transfer of at least \$3,150,000 from excess revenues in the General Fund for multiple projects and a planned \$4.9 million G.O. Bond issue to fund a portion of the Sunset Road/Ragsdale Road intersection project. Other funding sources include \$600,000 from the Public Works Project Fee Fund for the Sunset Road/Ragsdale Road intersection project and a \$300,000 direct transfer from the General Fund to provide a reserve for street resurfacing in FY 2019. More information on the FY 2018 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 other revenues are expected to generate \$18,003,850 during FY 2018 with tap fees projected at an additional \$1,475,000. Non-capitalized operating expenses, including interest payments on prior debt issues and depreciation, are projected at **\$17,710,235**. The adopted FY 2018 revenue budget for the Water and Sewer Fund is consistent with the financial model and rate structure adopted by the Board of Commissioners in June of 2016. Note that the rate structure adopted at that time included a 2% adjustment to base water and sewer rates effective for bills issued after August 1, 2017.

The most significant expenses in FY 2018 include the cost of purchasing water from Harpeth Valley and Metro Water Services (\$7.1 million), wastewater treatment services from Metro (\$2.52 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 (\$475,705). Over 74% of the total expenses for the Water and Sewer Fund are associated with these four items.

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 (\$23,740), a \$670,000 operating transfer from the General Fund for City department rent, and \$31,800 in rent from the Emergency Communications District. Rental income is down due to the departure in April 2017 of the private tenant at the western end of the facility. It is recommended that the City retain control of this former lease space which necessitates a \$60,000 increase in the General Fund's transfer to the Municipal Center Fund.

Total operating expenses for the Municipal Center Building are projected at **\$745,400** in FY 2018, a \$19,000 increase from FY 2017. Note that enterprise fund accounting requires the expensing of depreciation for future replacement of assets, which is projected at \$324,000 in FY 2018. Note that replacement of the Municipal Center roof is planned for FY 2018.

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. Effective January 1, 2015, the District is now primarily funded through a uniform statewide fee for all communication devices capable of contacting the 911 system. This new fee of \$1.16 per month is collected by the state and returned to local districts. Under state law, the fees collected in the district must be used for operational and capital expenses associated with public safety emergency communications services.

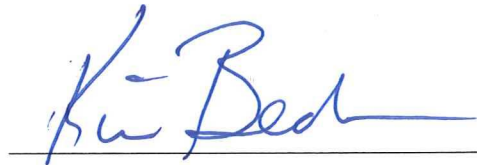
The original funding distribution model included a minimum amount for each district based on the three-year average of recurring revenue for the district in FY's 2010-2012 or the recurring revenue amount from FY 2012, whichever is greater. For Brentwood, the minimum distribution was approximately \$864,000. Actual amounts received have been slightly in excess of \$880,000. In addition to the 911 user fees, the District receives an operating transfer from the

General Fund. Due to increasing personnel and operational costs coupled with flat revenues, the subsidy increased in FY 2018 by \$66,000 up to \$484,700. The same subsidy amount is planned for FY 2018. Absent a meaningful increase in 911 communication fees, continuing increases in the General Fund support for the ECD is likely in future years.

The adopted expenditure budget for FY 2018 is **\$1,384,805**, up approximately \$32,000 from the FY 2017 budget due to increases associated with salary adjustments and health insurance similar to other funds with assigned personnel.

ACKNOWLEDGEMENTS

The preparation of the FY 2018 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 2017 document for the 25th 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 Richard Parker, City Treasurer Karen Harper, Assistant City Manager Jay Evans, Accountant Matt Bonney, and the department heads that contributed information and helped compile this document for your review and consideration.



Kirk Bednar

NATIONAL & STATE ECONOMIC OUTLOOK

In 2016, the U.S. economy continued expanding, with inflation-adjusted gross domestic product (GDP) increasing by 1.6 percent. This growth is lower than in previous years, but it does indicate that the U.S. economy overall remains on a steady footing, even as growth in certain sectors has faltered. In 2017, the current forecast is for inflation-adjusted GDP to increase by 2.3 percent, assuming that the U.S. and worldwide economies do not become significantly more volatile as antiglobalization sentiments become more prominent.

The Tennessee economy performed well in 2016, despite the modest growth pull coming from the national economy. Nominal personal income growth for the state matched national growth of 3.6 percent; in 2015, income growth in Tennessee outstripped national growth by more than a percentage point. The state's labor market has been especially resilient, with nonfarm employment advancing 2.4 percent for the year compared to 1.8 percent growth for the U.S. The state unemployment rate averaged 4.6 percent in 2016, just under the 4.9 percent national unemployment rate, and well below the 5.8 percent state rate registered in 2015. In Tennessee, the number of unemployed people fell 10.3 percent in 2015 and 18.1 percent in 2016.

Stronger nominal and inflation-adjusted output and income growth is expected this year and through 2018. Tennessee's inflation-adjusted gross domestic product (GDP) is expected to be up 2.1 percent in 2017 and 2018, while the U.S. is expected to see slightly stronger growth of 2.3 percent and 2.6 percent. The Consumer Price Index is likely to rise 2.5 percent this year compared to only 1.3 percent growth last year. The state's nominal income growth of 4.5 percent will align closely with the 4.6 percent growth rate expected for the nation. Nonfarm employment in Tennessee will see slower growth of 1.4 percent because of the tightening labor market; nonfarm employment for the nation is expected to advance 1.3 percent. Tennessee's unemployment rate is projected to average 4.8 percent for the year, slightly ahead of the 4.6 percent rate expected for the nation.

Between 2006 and 2016, nonfarm employment in Tennessee grew at a sluggish pace of 0.62 percent per year (compound annual growth rate, CAGR), but still slightly outpaced national job growth of 0.56 percent (CAGR). Employment growth during this period was heavily dampened by the Great Recession and stronger employment gains are expected over the next 10 years. In Tennessee, nonfarm employment is projected to expand by 1 percent (CAGR), which is slightly faster than the 0.9 percent (CAGR) growth rate forecasted for the national economy. All broad sectors of the Tennessee economy are projected to enjoy some job growth over the next 10 years, however job gains in the manufacturing, financial activities, and other services sectors will be relatively small (below 0.25 percent, CAGR). By comparison, job growth will be strongest in the professional and business services sector, followed by education and health services, and natural resources, mining, and construction, all of which will see job gains in excess of 1.7 percent (CAGR). The state unemployment rate will continue its slow downward trend, as the annualized unemployment rate is projected to rest at 4.6 percent for most of the decade before falling to 4.5 percent in 2022 and remaining there throughout the forecast horizon.

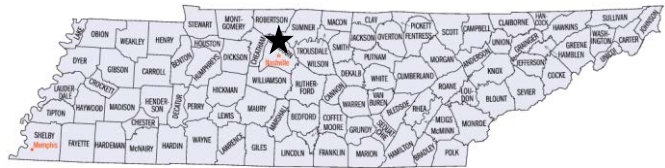
Over the next 10 years, population growth in the state will stand at 1 percent per year, matching the forecasted population growth rate of the nation. A county-level analysis of current (nonseasonally-adjusted) unemployment rates show that Williamson County, at 3.5 percent, had the lowest unemployment rate among all Tennessee counties in October 2016. Nine of the 10 lowest unemployment rates came from counties located in Middle Tennessee.

COMMUNITY PROFILE

CITY OF BRENTWOOD, TENNESSEE

Brentwood is located in middle Tennessee in the northeastern part of Williamson County. The City is adjacent to the southern boundary of Metropolitan Nashville and Davidson County and immediately north of the City of Franklin. The incorporated area of the City covers approximately 42 square miles and has a certified 2015 special census population of 40,401.

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



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

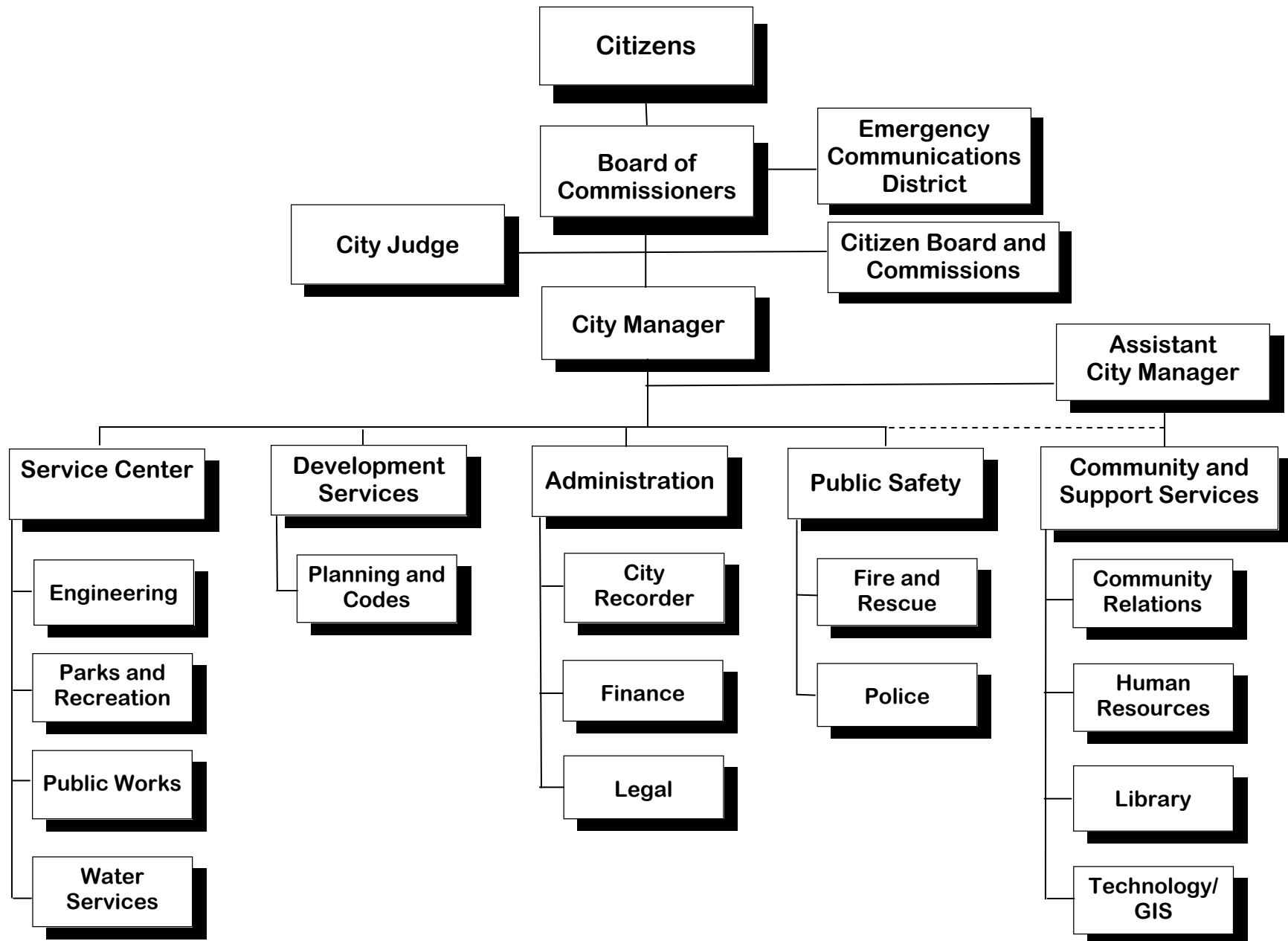
GOVERNMENTAL STRUCTURE

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

The City provides a wide range of services characteristic of similar jurisdictions in the State, including public safety (police and fire protection), street maintenance, parks and recreation, library, public improvements, planning and zoning and general administrative services. For fiscal year 2018, there are 263 full-time employees authorized.

BUDGET OVERVIEW

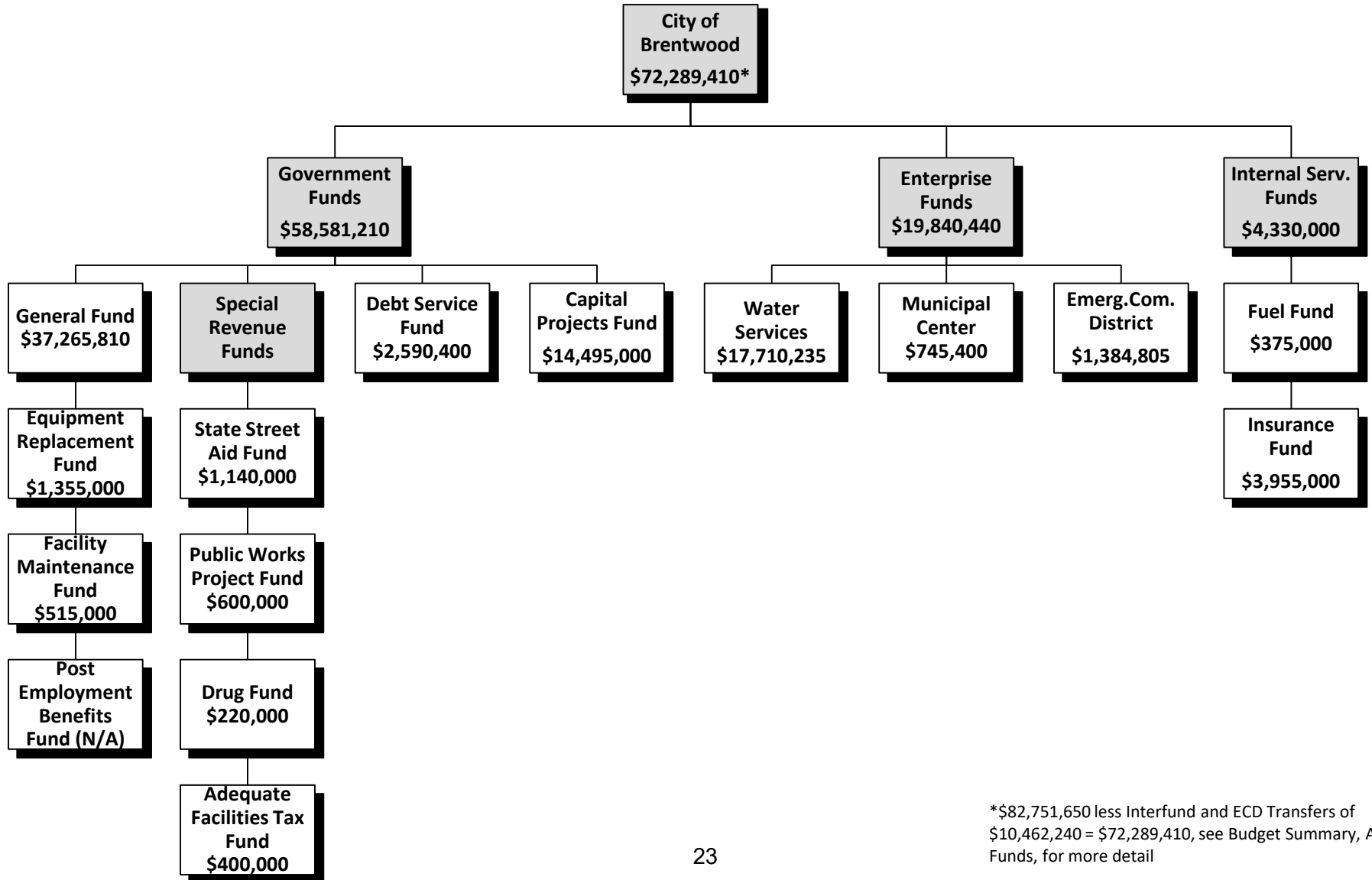
City of Brentwood Organizational Chart



City of Brentwood

Organization of Funds

Governmental, Enterprise, and Internal Service Funds



*\$82,751,650 less Interfund and ECD Transfers of \$10,462,240 = \$72,289,410, see Budget Summary, All Funds, for more detail

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.
13. The City will maintain a minimum retained earnings reserve in the Water and Sewer Fund in excess of 180 days of budgeted annual operating expenses.
14. Tap fee revenues in the Water and Sewer Fund shall be segregated and accounted for separately from operating revenues. Said revenues, including any interest earnings accrued thereto, shall only be used to pay for growth related utility system improvements.

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 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 2018 - BUDGET CALENDAR

| Date | | Event | Responsibility |
|----------|---------------------|--|--|
| Start | Completion | | |
| 12/01/16 | 01/02/17 | Preparation of initial six-year Capital Improvements Program requests (FY 2018- FY 2023) | Finance Director, Assistant City Mgr., and affected Department Heads |
| 01/02/17 | 01/30/17 | Submission of budgets, narratives and schedules to Finance Department | All Department Heads |
| | 01/26/17 | Initial work session to provide policy input and direction on FY 2018 proposed budget (Annex Room) | City Commission, City Manager and all Department Heads |
| 02/6/17 | 02/16/17 | City Manager's department meetings on FY 2018 Budget | City Manager with Department Heads |
| 03/20/17 | 04/10/17 | Preparation and submission of draft departmental Non-routine Work Plans to the City Manager for FY 2018 | All Department Heads |
| | 03/03/17 | Submission of Draft Capital Improvements Program Document to City Manager for final staff review | Finance Director Assistant City Mgr. |
| | 03/27/17 | Draft six-year Capital Improvements Program presented to City Commission | City Manager Finance Director Assistant City Mgr. |
| | 04/04/17 | Work session on proposed six-year Capital Improvements Program with City Commission (Annex Room) | City Manager and affected Department Heads |
| | 5/3/17 | FY 2018 Proposed Operating Budget and FY 2018 Proposed Non-routine Work Plan to City Commission | City Manager and Finance Director |
| | 05/11/17 - 05/12/17 | FY 2018 Proposed Operating Budget Work Session – All Day 5/11 and (if necessary) 5/12 at the Brentwood Public Library | City Commission, City Manager and all Department Heads |
| 05/12/17 | 05/16/17 | Budget Work Session follow-up information prepared | Finance Director |

FISCAL YEAR 2018 - BUDGET CALENDAR

| Date | | Event | Responsibility |
|-------|------------|--|----------------------|
| Start | Completion | | |
| | 05/12/17 | Notice of public hearing on FY 2018 Budget proposals to the <u>Williamson A.M section of The Tennessean.</u> | City Recorder |
| | 05/15/17 | Proposed Ordinance to City Recorder, Public Library and posted on City Website for public inspection | Finance Director |
| | 05/22/17 | Regular Commission meeting for public hearing and first reading for the FY 2018 Appropriations and Tax Rate Ordinances | City Commission |
| | 06/13/17 | Regular Commission meeting with public hearing <u>only</u> for the FY 2018 Appropriations & Tax Ordinances | City Commission |
| | 06/26/17 | Regular Commission meeting for public hearing and second (final) reading and adoption of the FY 2018 Appropriations and Tax Rate Ordinances; and adoption by resolution: the six-year Capital Improvements Program (FY 2018–2023), FY 2018 Classification and Pay Plan, and the FY 2018 Non-routine Work Plan. | City Commission |
| | 07/10/17 | Final report on accomplishments of the FY 2018 Non-routine Work Plan due to the City Manager | All Department Heads |

LONG-TERM GOALS AND OBJECTIVES

BRENTWOOD 2030 PLAN

Adopted October 10, 2016

| 1: ENVIRONMENTAL CONSERVATION, SCENIC, HISTORIC, AND RECREATION RESOURCES | |
|---|--|
| GOAL: Assure adequate areas for environmental conservation, recreation, and scenic purposes | EXAMPLES OF IMPLEMENTATION |
| 1. A. Stream Corridors | |
| Objective 1.A.1 Conserve and protect stream corridors as drainage and flood management areas, as plant and animal habitats, and as natural filters to improve water quality of streams. | |
| Policy 1.A.1a. The City will strictly enforce the floodplain regulations on the Little Harpeth River and Owl Creek and associated tributaries in order to minimize flood damage and to allow residents and property owners in the floodplain to participate in the subsidized federal flood insurance program. | <i>The City's entire floodplain management ordinance was revised and updated by ordinance effective 2006.</i> <i>Brentwood's standards for floodplain management meet, and in certain cases exceed, the floodplain protections mandated by guiding federal agency FEMA.</i> |
| Policy 1.A.1b: The City will carefully manage the quality of storm water runoff through the storm water drainage system. | <i>The City operates under a storm water permit issued by TDEC. Under this permit, the city code has been amended to require protected waterway natural areas along all streams affected by new development. For local high school students the City also hosts an annual environmental education day that focuses on stream health.</i> |
| Objective 1.A.2 Maintain and enhance stream corridors as scenic and passive recreation areas and pathways for linking activity areas and the community overall. | |
| Stream Corridor Actions | |
| 1. Create a map of priority stream corridor protection areas (floodplain, L. Harpeth River, Owl Creek and tributaries). | |
| 2. Pursue additional flood plain buyout opportunities under the FEMA program. | <i>The city purchased and cleared two flood damaged homes following 2010 flood and they were converted to passive open space.</i> |
| 3. Create 5-year plan with TDEC for protection of the Little Harpeth River drainage basin. | |
| 4. Implement the runoff reduction requirement for new- and re-developments to improve the quality of water. | <i>The City has submitted a Notice of Intent to the Tennessee Dept. of Env. & Cons. (TDEC) for coverage under the Tennessee Phase II MS4 general storm water permit.</i> |
| 5. Require undisturbed natural areas remain along all streams impacted by new development. | |
| 6. Work with land conservation groups to identify opportunities to preserve environmentally sensitive land. | |
| 7. Run advisory on water quality on channel 19 - why important, who to contact. | |
| 8. Create handout for people interested in flood and water quality issues: "who to talk to, how the process works". | |

| 1: ENVIRONMENTAL CONSERVATION, SCENIC, HISTORIC, AND RECREATION RESOURCES | | EXAMPLES OF IMPLEMENTATION |
|---|--|--|
| GOAL: Assure adequate areas for environmental conservation, recreation, and scenic purposes | | |
| 1.B. Lands with Restrictive Topography and Soils | | |
| <p>Objective 1.B.1 Limit development on areas with unstable soil conditions and steep terrain (greater than 15%).</p> <p><i>Policy 1.B.1a:</i> Work with property owners and developers to minimize land disturbance for higher elevations and steep slopes.</p> <p><i>Policy 1.B.1b:</i> On properties with significant areas encumbered by the Hillside Protection overlay district, the City encourages rezoning to Open Space Residential Development (OSRD) subject to comparable lot yield with the existing zoning district.</p> | | <p><i>Adopted a new Hillside Protection Overlay District in 2007. HP Overlay also employs new standards for modification of existing homes.</i></p> <p><i>The OSRD zone works with the HP Overlay to preserve hillsides and upland areas. OSRD rezoning should not result in significantly increased lot yield compared to existing zoning.</i></p> <p><i>Staff provides ongoing guidance to developers to adopt the OSRD development type so as to preserve significant hillside open space; e.g., Glen Abbey, Ragsdale.</i></p> <p><i>Generally, the OSRD development mode is recommended on larger tracts fronting arterial streets and with steep topography or floodplain</i></p> |
| 1.C. Lands with Scenic Vistas: Hilltops, Farmland, and Corridors | | |
| <p>Objective 1.C.1 Conserve and protect hilltops from development in order to maintain their scenic value as natural areas.</p> <p><i>Policy 1.C.1a:</i> Based on the availability of public funding, the City will work to acquire scenic easements or property to preserve such tracts from development.</p> | | |
| <p>Objective 1.C.2 Conserve and protect less-developed road corridors to maintain their scenic value as natural areas, farmlands and open space.</p> <p><i>Policy 1.C.2a:</i> To maintain an open character along less-developed areas of arterial streets, the City encourages maintaining existing AR zoning where currently in place along such streets or OSRD zoning with 150-foot wide linear buffer strips with sufficient landscaping and berms to screen the new subdivision from direct view of the abutting property owners and traveling public.</p> | | <p><i>In lieu of maintaining AR, can require a 150’ buffer from right-of-way if rezoned to SI.</i></p> <p><i>Staff encourages residential developers to use OSRD zoning along arterial roadways so as to establish required landscape buffers.</i></p> |
| <p>Objective 1.C.3 Conserve and protect natural areas with major vegetation, particularly indigenous vegetation, for reduction of storm water run-off, modification of climate, improvement of air quality, and preservation of rural character.</p> | | |

| 1: ENVIRONMENTAL CONSERVATION, SCENIC, HISTORIC, AND RECREATION RESOURCES | |
|--|--|
| GOAL: Assure adequate areas for environmental conservation, recreation, and scenic purposes | EXAMPLES OF IMPLEMENTATION |
| <p><i>Policy 1.C.3a:</i> The City encourages that tracts with significant natural areas be developed under OSRD zoning with the natural areas preserved in the permanent open space.</p> | <p><i>Hilltop areas within the new Azalea Park and Traditions developments were preserved in open space, using OSRD conservation design methods.</i></p> <p><i>Natural areas within OSRD open space are further protected via application of perpetual scenic easement overlays, prohibiting clear cutting or existing forest.</i></p> |
| <p>Objective 1.C.4 Preserve the visual character of the Cal Turner property</p> <p><i>Policy 1.C.4a:</i> Within the overall development density allowed by zoning, the City will explore tools (such as purchase of land or easements, land exchanges, density transfer) to preserve the publicly visible open space of the Cal Turner property should development of the property be proposed.</p> | |
| 1.D Cultural and Historic Resources | |
| <p>Objective 1.D.1 Enhance protection of historical areas through combined public & private management control.</p> <p><i>Policy 1.D.1a:</i> The City encourages private trust acquisition and leasing of important sites. The City will continue to utilize historic preservation easements to protect designated historic and cultural sites within new development.</p> | <p><i>Landowners who want to preserve their land in this manner are referred to the Tennessee Land Trust. For counseling, staff is well acquainted with related options.</i></p> <p><i>The historic preservation easement mechanism was used to protect the Fly House within the Cross Pointe Subdivision, as well as the historic stonewall at Borgata.</i></p> |
| <p><i>Policy 1.D.1b:</i> The City encourages preservation as permanent open space by rezoning such areas to OSRD.</p> | <p><i>Staff supports and encourages this policy when counseling applicants on related development proposals.</i></p> <p><i>Recent examples of such development include the Witherspoon property and Ragsdale subdivision.</i></p> |
| <p>Objective 1.D.2 Conserve and protect historically and culturally significant areas by maintaining their scenic values.</p> <p><i>Policy 1.D.2a:</i> The City will protect historic and cultural resources by applying the City Code preservation mechanisms to development proposals wherever appropriate.</p> | |

| 1: ENVIRONMENTAL CONSERVATION, SCENIC, HISTORIC, AND RECREATION RESOURCES | | EXAMPLES OF IMPLEMENTATION |
|--|---|----------------------------|
| GOAL: Assure adequate areas for environmental conservation, recreation, and scenic purposes | | |
| 1.D. Cultural and Historic Resources Actions | | |
| 1. Establish criteria for, and generally identify, highly visible parcels worthy of permanent preservation. | Code provisions require scenic easements for undisturbed open space in all new subdivisions. Such open space shall remain in a natural state in perpetuity. Existing subdivisions may also grant scenic easements for natural areas, with City approval. A number of scenic easements have been incorporated within new subdivisions. | |
| 2. Work with landowners of those parcels to preserve highly visible portions of land. Tools for preservation including voluntary site planning (building placement), density transfer, land exchange, and acquisition of land or easements. | A relatively recent example is the purchase of 400 acres for Smith Park. Open space reserves within OSRD residential developments are protected through the application of scenic easements that maintain the natural character of forested areas. New stormwater management regulations encourage incorporation of natural drainage features into protected open space. | |
| 3. Continue to work with organizations that identify and promote preservation, dedication, acquisition, and use of additional public and private open space for Brentwood in a cost effective manner. | | |
| 4. With input from experts, prepare an analysis of the financial implications of various land preservation options and tools. | | |
| 1.E Parks | | |
| Objective 1.E.1 Provide additional passive (natural, informal) parks. | | |
| Policy I.E.1a: Where feasible, incorporate passive park/plaza areas within the design of any future commercial centers. | | |
| Objective 1.E.2 Provide additional active Community-scale parks (30-50 acres) in under-served areas. | | |
| 1.E. Parks Actions | | |
| 1. Publicly acquire or obtain through dedication sufficient land (approximately 20 acres for each tract) to permit the construction of additional passive parks. Targeted locations for the new parks include the northeast area bordered by Concord Road, the CSX Railroad/I-65, northern city limits and Edmondson Pike. Such parks should NOT have formal athletic game fields or field lighting, but may include limited athletic features (e.g.. outdoor basketball goals, sand volleyball court and/or open and practice fields). | Wikle Park and Flagpole Park (23 acres combined) will open summer of 2016 on property acquired from the developer of the Mallory Park office park. | |
| 2. Continue to look for cost effective opportunities to add active parks when acceptable sloped acreage in the range of 30-50 acres is identified. | | |

| 2: PROVIDING OPPORTUNITIES FOR RETIREMENT LIVING | |
|---|----------------------------|
| GOAL: To consider adequate provisions for retirement-age persons, including alternate housing for all life stages, services and activities. | EXAMPLES OF IMPLEMENTATION |
| 2.A Retirement Living | |
| <p>Objective 2.A.1 Provide retirement housing alternatives, to meet the needs of Brentwood’s aging population in a manner that does not compromise the City’s existing low-density standards for traditional single family residential development.</p> <p><i>Policy 2.A.1a:</i> For housing development restricted to seniors, the city will consider cluster development options that increase accessibility and reduce the cost of maintenance.</p> <p><i>Policy 2.A.1b:</i> To assure self sufficiency for residents, retirement communities should provide convenient access to essential services such as medical, recreation, library, grocery stores, etc.</p> | |
| <p>Retirement Living Actions</p> <ol style="list-style-type: none">1. Prepare recommendations to be considered by the City Commission and Planning Commission for a new zoning classification for age restricted single-family residential developments.2. Create and present to the City Commission a policy that addresses the proper location and zoning classifications for congregate living facilities (including assisted living, memory care, etc.). | |

| 3: COMMERCIAL DEVELOPMENT | |
|---|---|
| GOAL: To provide commercial activities that will: increase the tax base, serve areas with unmet needs, reduce trips associated with convenience activities and maintain Brentwood’s regional competitive attraction for strong households and businesses. | EXAMPLES OF IMPLEMENTATION |
| 3.A All Commercial Centers | |
| Objective 3.A.1 Enhance safe connectivity within and between existing commercial centers for cars, pedestrians, and future transit system. | |
| Objective 3.A.2 That existing underutilized commercial centers are redeveloped to become competitive in the region. | |
| Policy 3.A.2a: To encourage appropriate redevelopment the City may provide support/assistance in the form of: studies, infrastructure improvements, accelerated permitting, etc. | <i>Redevelopment is dependent on private property owners to move forward with projects.</i> <i>City is conducting regional traffic study of northern commercial area and preparing sewer system master plan to identify future improvements needed to support both residential and commercial development.</i> <i>Various regional studies regarding long-term transit options and opportunities are ongoing.</i> |
| Policy 3.A.2b: Regional transit plans for Brentwood should ensure that local circulator shuttle services connect transit stops to commercial areas. | |
| 3.A All Commercial Centers Actions | |
| 1. Evaluate reducing barriers to commercial redevelopment, including code amendments that provide some flexibility/options for redeveloped sites relative to set backs, parking in rear, etc. | |
| 2: Review and update, as needed, all pedestrian crossing markings and equipment in commercial areas to insure safe pedestrian mobility. | |
| 3. Continue to expand pedestrian and bike facilities within, and connecting to, commercial centers to promote more walkability and reduce vehicle trips. | |

3: COMMERCIAL DEVELOPMENT

GOAL: To provide commercial activities that will: increase the tax base, serve areas with unmet needs, reduce trips associated with convenience activities and maintain Brentwood’s regional competitive attraction for strong households and businesses.

EXAMPLES OF IMPLEMENTATION

3.B Town Center

Objective 3.B.1
A downtown that is commercially successful, aesthetically appealing, accessible and convenient for pedestrians as well as vehicles, and is a vibrant focal point for the community.

Policy 3.B.1a: The City encourages, and will help facilitate, economic activity and redevelopment in the Town Center by the private sector. For appropriate redevelopment support/assistance may be in the form of: forming merchant organizations, planning studies, infrastructure improvements, ROW expansion, accelerated permitting, etc.

- Examples of previous City assistance:
- Major road and utility infrastructure improvements within Town Center,
 - An alternative roadway link across the railroad gulch that formerly divided the district.
 - A major parking study and planning document. assisted the Chamber in formulating a brochure for Town Center.

Policy 3.B.1b: The City will work with interested property owners to coordinate and plan for public parking facilities that contribute to the general success of business activity.

The City has completed a formal study on the construction of a parking garage in this district to encourage redevelopment and investment within the area.

3.B Town Center Actions

1. Implement recommendations from the joint Brentwood/Metro Nashville traffic study of the northern commercial area.
2. Complete utility infrastructure master plans to ensure capacity and service for future development proposals.
3. Guide and coordinate development of parking, pedestrian facilities, vehicular circulation, and pedestrian space in the Downtown.

As ROW is dedicated or acquired, the City will upgrade Pewitt Drive as a public street.

C-4 Zoning regulations have undergone significant revision in the past 5 years.

The City has completed a formal study on the construction of a parking garage in this district to encourage redevelopment and investment within the area.

| 3: COMMERCIAL DEVELOPMENT | |
|---|----------------------------|
| GOAL: To provide commercial activities that will: increase the tax base, serve areas with unmet needs, reduce trips associated with convenience activities and maintain Brentwood’s regional competitive attraction for strong households and businesses. | EXAMPLES OF IMPLEMENTATION |

3.C Office Centers

Objective 3.C.1
Assure that Brentwood’s major office parks remain economically healthy, strong employment centers in the region.

Policy 3.C.1a: The City supports and will help facilitate an appropriate mix of retail/ restaurant uses in office buildings to improve convenience and reduce congestion.

The City completed nationwide research on related approaches to accessory uses in office districts. Formulated amendment to zoning code for local application.

Ordinance received strong support from both City Commission and Planning Commission as a means to help reduce peak hour traffic volumes and provide greater support services to the office community.

| 3.C Office Centers Actions | |
|---|---|
| 1. Work with property owners to prepare recommendations for expanding appropriate retail and restaurant uses within the C-1 zoning district | <i>The City provided draft proposal to affected property owners and managers for comment prior to moving on adoption process.</i> |
| 2. Analyze and plan for improved pedestrian and bike connections within Brentwood’s office parks (especially Maryland Farms). | <i>Will continue to work with the office management community during early implementation should further adjustments in the code be needed.</i> |
| 3. Evaluate and implement tools to facilitate upgrading and redeveloping existing office buildings. Consider code adjustments that grant design flexibility while not expanding overall development capacity. | |

| 4: MOBILITY | |
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| GOAL: Assure a mobile community that: Conveniently and safely links people with home, employment, essential services and recreation; Is sensitive to the environment and neighborhood character of Brentwood; Integrates land use and promotes economic activity. | EXAMPLES OF IMPLEMENTATION |
| 4.A Community Access / Circulation | |
| Objective 4.A.1: Provide arterial roadway improvements that address safety and capacity issues but are sensitive in design to adjoining residents and neighborhoods. | |
| Policy 4.A.1a: To provide connectivity to adjacent or nearby developments, to the greatest extent feasible, the City will include separated multi-use trails in future road-widening projects. | <i>As the city approaches build-out, it will be increasingly difficult for the City and the entire region to build or widen roads to address transportation and mobility demands. Therefore, increasing emphasis will be needed on non-traditional transportation alternatives, such as bicycle/pedestrian movements, ride-sharing, Transportation Demand Management (including encouraging off-peak travel), access management, and traffic management.</i> |
| 4.A Community Access / Circulation Actions | |
| <div>1. The following arterial roadways have safety/design deficiencies and in some cases, capacity issues and are recommended for improvement:<ul style="list-style-type: none">Franklin Road – from Concord to Moores LaneSplit Log Road – from City Limits to Sunset RdWilson Pike – from Church St. to Concord Rd.Crockett Road – from Concord Rd to Wilson PikeSunset Road – from Concord Rd. to Waller Rd.Holly Tree Gap - within City LimitsWaller Road – from Concord Rd. to Sunset Rd.Ragsdale Road – from Split Log Rd to Sunset Rd.</div> <div>2. With the completion of the new I-65 McEwen Drive interchange, encourage and facilitate improvements/extension east to Wilson Pike and to connect to Clovercroft Road near Pleasant Hill Road.</div> <div>3. Interconnect traffic signal systems with Metro Nashville along Old Hickory Blvd. corridor to better manage traffic flow in the northern Brentwood commercial area</div> <div>4. Work with major employers in Maryland Farms to develop a formal flexible work time plan for employees.</div> | <div><i>Recent development approvals for the Morgan Farms and Traditions subdivisions included corridor planning for McEwen Drive east of Wilson Pike.</i></div> <div><i>Recent development approvals for the Morgan Farms and Traditions subdivisions included corridor planning for McEwen Drive east of Wilson Pike.</i></div> <div><i>Joint Brentwood/Nashville traffic study of northern commercial area and Old Hickory Blvd. has been completed and coordinated signal timing plans will be implemented in Spring 2016.</i></div> |

4: MOBILITY

GOAL: Assure a mobile community that:
Conveniently and safely links people with home, employment, essential services and recreation;
Is sensitive to the environment and neighborhood character of Brentwood;
Integrates land use and promotes economic activity.

EXAMPLES OF IMPLEMENTATION

4.B Neighborhood Access

Objective 4.B.1
To reduce traffic congestion on major arterial roads, create improved connectivity within and between new neighborhoods and other community destinations.

Policy 4.B.1a: Single-entry subdivisions and dead-end roadways within existing subdivisions are to be avoided unless required by terrain considerations.

Existing temporary dead-ends should be connected to new adjacent residential subdivisions as development occurs.

The roadway network in the subdivisions may be designed with traffic calming features to minimize cut-through traffic.

The Traditions development was designed to connect to existing Inglehame Farms subdivision and the adjacent Morgan Farms subdivision which is connected to the Taramore subdivision. The roadway connection with Inglehame at Charity Drive will incorporate traffic calming features to help minimize cut- through traffic.

4.B Neighborhood Access Actions

1. Place a high priority on the completion of the following collector roadways as shown in the Major Thoroughfare Plan with improvements timed with development in the area.
- Jones Parkway, between the Brentmeade and Annandale subdivisions

Green Hill Boulevard, from the Chenoweth Whetstone subdivision to Old Smyrna Road

Sunset Road, from Red Oak Lane to the Wetherbrook Subdivision and on to Edmondson Pike

Sunset road extension is virtually complete, excepting the portion through the Levine Tract; completion will be development driven. Green Hill Blvd. has been extended to the northern boundary of the Whetstone subdivision.

Other identified roadway improvements will be development driven in the future.

2. Continue to ensure placement of official signs advising current and future residents of the temporary nature of listed dead-ends.

The Codes Department conducts regular surveys to ensure continued placement of official signs advising current and future residents of the temporary nature of listed dead-ends. Signs advise of possible future extension of such streets into neighboring properties as they develop.

| 4: MOBILITY | | EXAMPLES OF IMPLEMENTATION |
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| GOAL: Assure a mobile community that: Conveniently and safely links people with home, employment, essential services and recreation; Is sensitive to the environment and neighborhood character of Brentwood; Integrates land use and promotes economic activity. | | |
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| 4 .C Pedestrians and Bicycles | | |
| | | |
| Objective 4.C.1 Pedestrian and bicycle pathways are provided in future residential developments, as well as connecting existing residential areas. | | |
| <i>Policy 4.C.1a:</i> The City strongly encourages the installation of separated (by landscaped area) multi-use trails along arterial roadways. When separated routes are not feasible, bike lanes, wide shoulders or wide outside lanes are acceptable. | | <i>The recently approved Witherspoon subdivision includes an internal trail system that will connect to all adjacent subdivisions (Raintree Forest, Somerset, and Oakhall) and provide access to Crockett Park as well as Crockett Elementary and Woodland Middle schools.</i> |
| <i>Policy 4.C.1b:</i> All new development that abuts an existing or planned segment of the City’s trail network should include bike/pedestrian facilities within the development to provide safe and easy access to the City’s trail system. | | <i>The Traditions subdivision includes two bike/pedestrian connections to the adjacent Inglehame subdivision.</i> |
| <i>Policy 4.C.1c:</i> The location and design of new parks, recreation areas, and schools in Brentwood should incorporate pedestrian and bike path connections to the city trail system as well as to adjacent neighborhoods. | | |
| <i>Policy 4.C.1d:</i> As part of any new development abutting the Little Harpeth River Corridor Park, ensure pedestrian/ bike trail access points to reach the park from and through the new development. | | |
| <i>Policy 4.C.1e:</i> Any future development of the Turner property will be strongly encouraged to extend the multi-use trail along the Little Harpeth River Corridor Park. | | |
| <i>Policy 4.C.1f:</i> All neighborhoods within 1 mile of a school should have safe bike/pedestrian access to the school. | | |
| | | |
| 4.C Pedestrian and Bicycles Actions | | |
| 1. Develop a policy that establishes criteria for placement of protected mid-block pedestrian crossings at appropriate locations along collector and minor arterial routes. | | |

4: MOBILITY

GOAL: Assure a mobile community that:
Conveniently and safely links people with home, employment, essential services and recreation;
Is sensitive to the environment and neighborhood character of Brentwood;
Integrates land use and promotes economic activity.

EXAMPLES OF IMPLEMENTATION

4.D Regional Transit

Objective 4.D.1
Actively participate in planning for a regional transit system that includes a route along the I-65 corridor through Brentwood

Policy 4.D.1a: Any regional transit system along the I-65 corridor should be designed to facilitate ease of use by Brentwood residents commuting outside Brentwood and maximize use for employees commuting to work in Brentwood.

4.D Regional Transit Action

- 1. Once a regional transit solution through Brentwood is identified, plan for station location(s) including vehicle/bike/pedestrian access, parking, etc.
- 2. Evaluate the feasibility of establishing local shuttle transit services between any future transit stations and large-scale commercial and office center locations such as Maryland Farms, Brentwood Place, CityPark, the Hill Center, Town Center area, etc.

| 4: MOBILITY | | EXAMPLES OF IMPLEMENTATION |
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| GOAL: Assure a mobile community that: Conveniently and safely links people with home, employment, essential services and recreation; Is sensitive to the environment and neighborhood character of Brentwood; Integrates land use and promotes economic activity. | | |
| 4 .E Traffic Demand Management (trip reduction) | | |
| Objective 4.E.1 Reduce congestion by reducing the need for travel (traffic demand). | | |
| Objective 4.E.2 Encourage strategies and technology solutions to help reduce the number of single-occupancy vehicles on Brentwood’s major roadways. The following Traffic Demand Management strategies should be encouraged: <ul style="list-style-type: none">• Increased ridesharing for work trips and school trips.• Increased telecommuting for businesses in Brentwood.• Increased flextime and staggered work hours for businesses in Brentwood.• Employer incentives to increase bicycle commuting such as lockers, shower facilities and bicycle racks | | |
| Objective 4.E.3 Maximize the use of technology to reduce demand on, and improve the efficiency of, Brentwood’s transportation system. | | |
| Policy 4.E.3a: To reduce traffic demand, the City will encourage the introduction of retail and restaurants in buildings within those sections of office parks where it currently doesn’t exist or is prohibited by zoning regulations. | | Original amendments to the zoning ordinance were approved but there has been little utilization in Maryland Farms. Redevelopment of the City Park office park on Franklin Road includes retail and added restaurants. Hill Center redevelopment will provide extensive mixed-use options. |
| Policy 4.E.3b: The City will work with adjoining jurisdictions to maximize coordination of traffic signal system operations to more efficiently maximize the flow of traffic. | | Current joint project with Metro Nashville to study signal system improvements and possible interconnection in the north Brentwood and Old Hickory Boulevard corridor. New coordinated signal timing plans will be implemented in Spring 2016. |

4: MOBILITY

GOAL: Assure a mobile community that:
Conveniently and safely links people with home, employment, essential services and recreation;
Is sensitive to the environment and neighborhood character of Brentwood;
Integrates land use and promotes economic activity.

EXAMPLES OF IMPLEMENTATION

4.E Traffic Demand Management Actions

1. Coordinate with Williamson County Schools and other private educational institutions to make traffic management a high priority for all school campuses in Brentwood – with the focus on identifying and implementing methods to reduce peak hour congestion including the following:
 - Staggered schedules
 - Make bike/walk routes more convenient
 - Expand usage of school buses
 - Revise drop-off access to reduce congestion
2. Evaluate feasibility of installing gate options for school bus access at existing locations where connectivity between neighborhoods has been closed but school bus use would be advantageous.
3. Work with the Maryland Farms business community for more extensive use of vanpools and staggered work hours.
4. With large, institutional places of worship, formalize strategies to manage peak flow traffic and access.
5. Consider implementation of adaptive traffic signal timing technology in heavily congested corridors where use is appropriate.
6. Continue to expand and improve the use of technology to improve traffic flow, manage incidents, and reduce delays.

Master traffic management plan approved for Brentwood Baptist and Fellowship Bible churches in the Concord Rd/Franklin Rd area.

Management plan will facilitate traffic flow in the Concord Road/Franklin Pike corridors.

The Traffic Operations Center uses video feeds from intersection cameras. The system manages the traffic flow and monitor for signal synchronization. City website and public access television Channel 19 provide real time views of traffic situations at key intersections during peak commuting times.

| 5: RESIDENTIAL AND INSTITUTIONAL LAND USES | |
|--|--|
| GOAL: To assure a consistent, compatible arrangement of land uses in Brentwood that meets current and future needs, and reflects community values. | EXAMPLES OF IMPLEMENTATION |
| <p>Objective 5.A.1 To maintain an average density of one or less dwelling unit per acre in future single-family residential development, exclusive of retirement-related residential.</p> <p><i>Policy 5.A.1a:</i> The City will assess future residential development rezoning requests based on density of current zoning to insure that rezoning proposals do not reflect significantly greater density than current zoning would allow given existing hillside protection requirements and other land conservation code provisions.</p> | |
| <p>Objective 5.B.2 To assure that the traffic impacts of institutional uses (schools and churches) are considered and mitigated as far as practicable.</p> <p><i>Policy 5.B.2a:</i> Planning for expansions of school, worship, and other institutional facilities should engage all affected parties including the City and TDOT to address associated traffic impacts.</p> <p><i>Policy 5.B.2b:</i> Where feasible, future school sites should be co-located with parks so as to encourage the cost effective use of facilities for the delivery of recreational programs and services.</p> | |
| <p>Objective 5.B.3 Co-locate major public facilities in a vibrant, attractive Civic Activity Center.</p> <p><i>Policy 5.B.3a:</i> Brentwood’s Civic Activity Center is: the area east of Concord Road & I-65 interchange, which contains the Library, YMCA, River Park, Tower Park, Martin Senior Center & Heritage Retirement Community.</p> | |
| Residential and Institutional Land Uses Actions | |
| 1. Work with the School Board to identify and acquire future school sites in advance of population growth and development, such as by creating and regularly updating a joint city/school district master plan for new schools and expansions in Brentwood. | <p>City required donation of funds for the purchase of a school site to address significant population impacts from the Taramore development.</p> <p>The City continues to work with the county school system in a cooperative effort to analyze related demographics while also identifying appropriate sites for new schools in Brentwood.</p> <p>The City has been actively involved in the planning and development of the Heritage Way corridor in the center of Brentwood. Entrance signage at Heritage Way has been coordinated with various entities to establish a functional monument sign for the district.</p> |
| 2. Determine appropriate mechanisms to effectively identify to the public and visitors the civic activity center of Brentwood. | <p>Other examples:</p> <ul style="list-style-type: none">• Tower Park completed• City land donation for the Martin Senior Center,• Williamson County Indoor Sports Center completed• a municipal tract reserved for possible public buildings. |

| 6: COMMUNITY IDENTITY | |
|--|----------------------------|
| Goal: Enhance community identity involving entry, appearance, cultural/civic opportunities and safety. | EXAMPLES OF IMPLEMENTATION |

Objective 6.A.1
Enhance the appearance of the City’s primary and secondary gateways in creating unified entry corridors.

Policy 6.A.1a: The primary gateways include the following locations:

- Franklin Rd from Old Hickory Blvd to Church St
- Franklin Rd from Moores Lane to Holly Tree Gap
- Moores Lane from Mallory Lane to Carothers Pkwy
- Concord Rd from Franklin Road to Wilson Pike
- Wilson Pike from the south city limits to Split Log Rd
- Concord Rd from the east city limits to Bluff Rd
- McEwen Drive extension from Clovercroft Rd to Pleasant Hill Rd

The secondary gateways include the following locations:

- Murray Lane from Hillsboro Rd to Beech Creek Rd
- Church Street East from the east city limits to Wllson Pike
- Carothers Pkwy. from south city limits to Moores Lane
- Granny White Pike from north city limits to Maryland Way
- Sunset Rd from Waller Rd to Marcastle Lane
- Edmondson Pike from north city limits to In-A-Vale Dr
- Sam Donald Rd from the east city limits to Split Log Rd

Landscaping improvement projects have been completed at all Interstate Highway access points to the City, as well as along Wilson Pike from the southern city limits to Split Log Road.

Directional signage to schools, parks, and community activity locations using a unified theme has been implemented on major corridors.

The City recently joined with several groups and agencies to redesign the Old Hickory Boulevard landscaped median along the northern border of the Maryland Farms office park.

A city owned excess right of way area on the eastern end of the Concord Road widening project has been reserved for a possible entrance sign.

Policy 6.A.1b: The City encourages the use of landscaped boulevards to create more scenic road corridors and entries to Brentwood.

| Community Identity Actions | | |
|----------------------------|--|---|
| 1. | Implement common design elements for Primary gateways (on the northern Franklin Road corridor and other arterial streets) that clearly identify “being in Brentwood.” Create customized design guidelines for each location that address the following: <ul style="list-style-type: none">Architectural entrance designCity limits and directional signs and street bannersLightingLandscaping/buffering/screeningPedestrian and bicycle amenitiesStreet furniture (benches, receptacles, etc.)Common logosCharacter of public and utility infrastructure (color, design, etc.) | Established design criteria for gateway signs. Primary gateway sign is located at Wilson Pike city limits, and now exploring other sites for primary signs. Secondary city limit signs are completed. New directional signage has been placed on major arterial roadways. |
| 2. | Coordinate improvements in the Franklin Rd./Old Hickory Blvd. gateway with redevelopment along Franklin Road, including the Town Center, Hill Center, City Park, etc. | Development of Town Center is in progress; Town Center Way has been completed. Hill Center signage plan includes city identification signage at primary corners. |
| 3. | Continue to maintain and improve the landscaping and overall appearance of the three Interstate 65 interchanges that provide access into Brentwood. | Have established design criteria and location for directional signs entering the City. Interstate highway interchanges are landscaped and maintained in an attractive manner. |

7: MANAGING GROWTH

GOAL: Manage the full build-out of the community in a manner that is consistent with the existing vision of the residents while at the same time reflecting the changing needs of the population and business community and ensuring growth does not exceed the city's ability to provide necessary infrastructure and services

EXAMPLES OF IMPLEMENTATION

7.A Planning

Objective 7.A.1
Where feasible and consistent with fundamental land use policies of the City, integrate development policies with adjoining governmental entities and with state government agencies.

Policy 7.A.1: In locations abutting the boundary of another jurisdiction, continue to encourage the use of similar and compatible land use patterns and density standards in both jurisdictions. Where the potential land uses and/or zoning in each jurisdiction are incompatible with each other, encourage the use of physical screening and landscaping buffers to protect the less intensive land use.

The City has provided ongoing commentary to the City of Franklin, Metro Nashville, Town of Nolensville, and Williamson County on developments adjacent to Brentwood, establishing concerns prior to approval of plans. Metro Nashville has adopted the C-4 design standards for the portion of Town Center in Davidson County. The City maintains inter-jurisdictional review arrangements with Town of Nolensville on defined boundary area. Has secured success with Williamson County in the review of development plans affecting the future growth area of the City of Brentwood.

7.B Community Involvement/Monitoring

Objective 7.B.1
Timely review of Comprehensive Plan/Goals & Objectives progress to assure their implementation.

Policy 7.B.1: The City will report annually to the public on the implementation of the Goals and Objectives of the Comprehensive Plan.

7.C Annexations

Policy 7.C.1: In territory adjoining the City where development is proposed, the City will pursue a cost-effective program of annexation, within the limits of state law, to ensure the land use complies with the City's zoning ordinance and subdivision regulations and that appropriate infrastructure is provided. The City will not annex property and extend municipal services beyond the existing limits solely to promote new development that would not otherwise occur without the provision of municipal services.

| 7: MANAGING GROWTH | |
|---|----------------------------|
| GOAL: Manage the full build-out of the community in a manner that is consistent with the existing vision of the residents while at the same time reflecting the changing needs of the population and business community and ensuring growth does not exceed the city’s ability to provide necessary infrastructure and services | EXAMPLES OF IMPLEMENTATION |
| 7.D Infrastructure | |
| <p>Objective 7.D.1 Assure the adequate provision of potable water and sewer to meet the community’s current and future needs in a financially sustainable manner.</p> <p><i>Policy 7.D.1:</i> The City will maintain the existing water and sewer systems through systematic preventative maintenance program.</p> <p><i>Policy 7.D.2:</i> Continue to analyze water and sewer system capacity limitations relative to future build-out of the community and ensure that future land use decisions appropriately reflect these identified capacity limitations.</p> | |
| 7.E Emergency Services | |
| <p>Objective 7.E.1 Assure the adequate provision of emergency services to meet the community’s current and future needs in a financially sustainable manner</p> <p><i>Policy 7.E.1:</i> The City will evaluate the provision of fire and police services, and associated facility needs, in conjunction with construction and renovation of other city buildings, schools, and park sites.</p> <p><i>Policy 7.E.2:</i> The city will pursue proven new technologies to assist the police and fire departments to more efficiently and effectively deliver services to Brentwood residents.</p> | |
| 7.F Fiscal | |
| <p>Objective 7.F.1 Maintain and protect the strong financial position for the City as reflected in the current bond rating (AAA).</p> <p><i>Policy 7.F.1:</i> The City will maintain sufficient reserves in the General Fund equivalent to at least 40% of the annual operating budget or approximately 5 months of expenditure obligations.</p> <p><i>Policy 7.F.2:</i> In the future, increasing demand for services and facilities coupled with revenue challenges due to build-out of the community and expected reductions in state shared revenue allocations will put a strain on the City’s ability to maintain a low property tax rate. All revenue enhancement options should be considered including appropriate development impact fees and service user fees as well as partnerships with other governments (i.e. schools, etc.). Consideration should be given to increasing the local option sales tax by 1/2 cent over property tax increases to cover future revenue needs.</p> | |

7: MANAGING GROWTH

GOAL: Manage the full build-out of the community in a manner that is consistent with the existing vision of the residents while at the same time reflecting the changing needs of the population and business community and ensuring growth does not exceed the city's ability to provide necessary infrastructure and services

EXAMPLES OF IMPLEMENTATION

Growth Management Actions

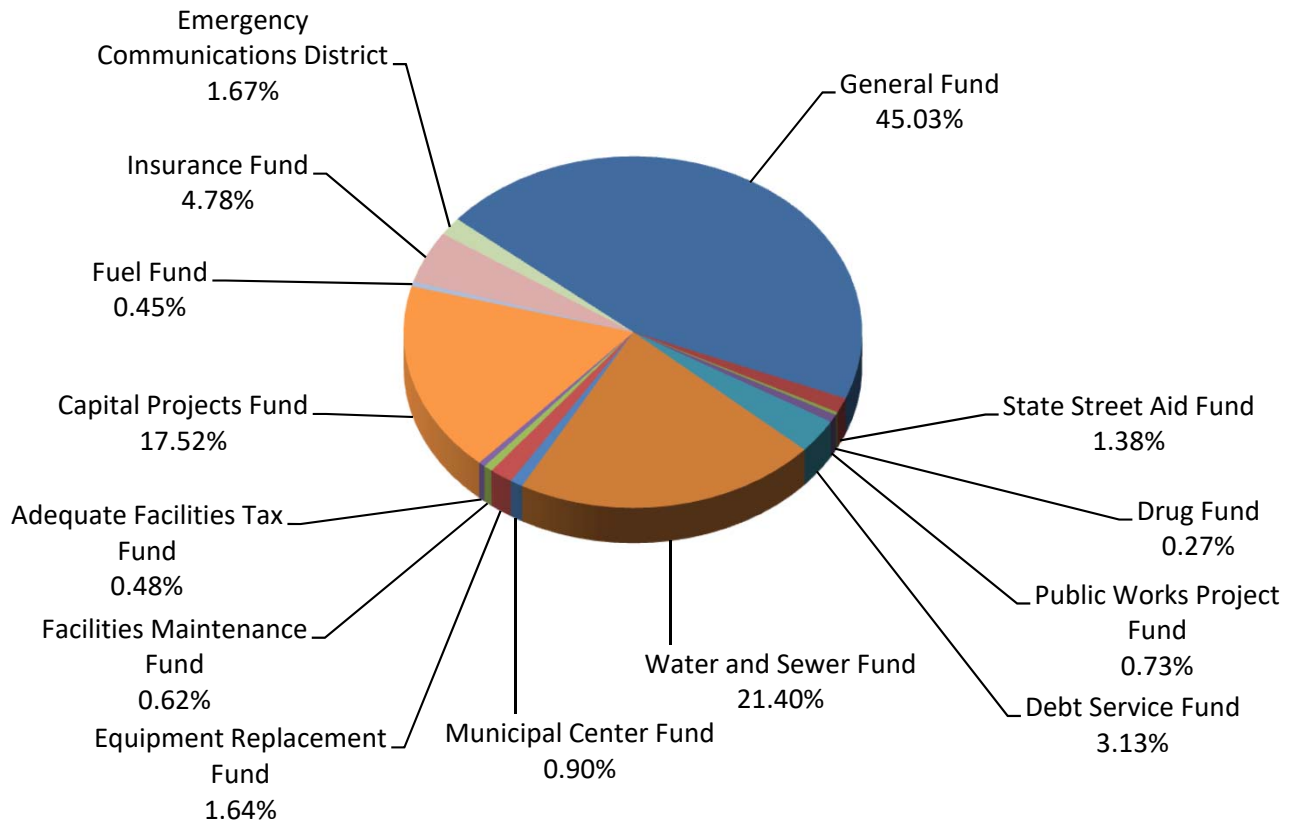
1. Continue to encourage unified transportation improvements through coordination of long range planning with the surrounding jurisdictions Nashville-Davidson County, Franklin, Nolensville, Williamson County and the State of Tennessee.

The City is actively involved in MPO and RTA; 2030 Plan provisions take into account regional objectives.
2. Determine the need to undertake an update of the Brentwood 2030 Plan in the year 2030 with the focus on future priorities of the City as the community reaches full build-out. Continue to use the citizen survey method to receive public input in the formulation of the new plan.
3. Utilize the water system hydraulic model to analyze and assess all new development and redevelopment proposals to ensure adequate water capacity is available and to identify and prioritize any needed water system capacity improvements.
4. Develop and maintain a water system financial model that supports a rate and fee structure sufficient to operate and expand the water system as needed to meet future demand
5. Obtain a long-term commitment from Harpeth Valley Utility District and other providers for a dependable and adequate supply of water to meet the identified long-term needs.
6. Construct new water mains and tanks to meet the demands for potable water and fire protection as identified in the water system master plan.
7. Utilize the sewer system model to analyze and assess all new development and redevelopment proposals to ensure adequate sewer capacity is available and to identify and prioritize any needed sewer system capacity improvements.
8. Develop and maintain a sewer system financial model that supports a rate and fee structure sufficient to operate and expand the sewer system as needed to meet future demand.
9. Based on the needs and resources identified in the sewer system model and financial plans, purchase sufficient long-term treatment capacity from Metro Nashville or other potential service providers to meet future requirements and to protect the overall environment in Brentwood.
10. Construct new, sewer lines and pump stations as needed to meet future demands and to protect the environment as identified in the sewer system master plan.
11. Make cost-efficient improvements to minimize the infiltration of storm water runoff into the sewer system and to reduce by-passes during significant rain storm events.

BUDGET SUMMARIES

FUND STRUCTURE

FY 2018 Budget



Note: The above pie chart demonstrates the proportional relationship of FY 2018 expense budgeted for each Governmental and Enterprise Fund to the total FY 2018 budgeted expense for all funds.

GOVERNMENTAL AND ENTERPRISE FUNDS REVENUES AND INCOME SOURCES

Revenues/Fund Sources

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

GOVERNMENTAL AND ENTERPRISE FUNDS REVENUES AND INCOME SOURCES

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

GOVERNMENTAL AND ENTERPRISE FUNDS

EXPENDITURES AND USE OF FUNDS

Expenditures/Uses of Funds

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

GOVERNMENTAL AND ENTERPRISE FUNDS EXPENDITURES AND USE OF FUNDS

Expenditures/Uses of Funds

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

BUDGET SUMMARY ALL FUNDS

| | | <u>FY 2017</u> | <u>FY 2018</u> | <u>Change</u> <u>Dollars</u> | <u>Percentage</u> |
|---|--------|--------------------------|-----------------------------|---------------------------------|--------------------|
| <u>Expenditures and Other Uses:</u> | | | | | |
| General Fund | (a) \$ | 36,101,075 | \$ 37,265,810 | \$ 1,164,735 | 3.2% |
| Equipment Replacement Fund | | 1,210,000 | 1,355,000 | 145,000 | 12.0% |
| Facilities Maintenance Fund | | 310,000 | 515,000 | 205,000 | 66.1% |
| State Street Aid Fund | | 1,780,000 | 1,140,000 | (640,000) | -36.0% |
| Public Works Project Fund | | 1,000,000 | 600,000 | (400,000) | -40.0% |
| Drug Fund | | 20,000 | 220,000 | 200,000 | 1000.0% |
| Adequate Facilities Tax Fund | | 750,000 | - | (750,000) | -100.0% |
| Post Employment Benefits Fund | | - | - | - | 100.0% |
| Fuel Fund | | 385,000 | 375,000 | (10,000) | -2.6% |
| Insurance Fund | | 3,575,000 | 3,955,000 | 380,000 | 10.6% |
| Debt Service Fund | | 3,016,385 | 2,590,400 | (425,985) | -14.1% |
| Capital Projects Fund | | 15,140,000 | 14,495,000 | (645,000) | -4.3% |
| Water and Sewer Fund | | 17,597,600 | 17,710,235 | 112,635 | 0.6% |
| Municipal Center Fund | | 728,270 | 745,400 | 17,130 | 2.4% |
| Emergency Communications District | | <u>1,352,325</u> | <u>1,384,805</u> | <u>32,480</u> | <u>2.4%</u> |
| Subtotal Expenditures - All Funds and ECD | | 82,965,655 | 82,351,650 | (614,005) | -0.7% |
| Less: Interfund and ECD transfers | | <u>(11,219,290)</u> | <u>(10,462,240)</u> | <u>757,050</u> | <u>-6.7%</u> |
| TOTAL EXPENDITURES- ALL FUNDS (NET) | \$ | <u><u>71,746,365</u></u> | <u><u>\$ 71,889,410</u></u> | <u><u>\$ 143,045</u></u> | <u><u>0.2%</u></u> |

(a) Does not include the proposed FY 2017 special year-end transfer of \$3,195,000 in excess revenue from the General Fund to the Capital Projects Fund (\$3,150,000) and the Equipment Replacement Fund (\$45,000) to help pay for certain FY 2018 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, 2017 | Budgeted Revenues FY 2017-2018 | Budgeted Expenditures FY 2017-2018 | Ending Fund Balance (Projected) June 30, 2018 |
|--|--|---|---|--|
| General Fund (Unassigned) | \$ 34,252,050 | \$ 37,307,600 | \$ 37,265,810 | \$ 34,293,840 |
| Equipment Replacement Fund | 3,184,316 | 1,497,000 | 1,355,000 | 3,326,316 |
| Facilities Maintenance Fund | 1,133,278 | 206,000 | 515,000 | 824,278 |
| State Street Aid Fund | 368,840 | 1,129,000 | 1,140,000 | 357,840 |
| Public Works Project Fund | 3,777,991 | 960,000 | 600,000 | 4,137,991 |
| Drug Fund | 578,701 | 23,000 | 220,000 | 381,701 |
| Adequate Facilities Tax Fund | 2,355,561 | 460,000 | - | 2,815,561 |
| Post Employment Benefits Fund | 1,238,156 | 55,000 | - | 1,293,156 |
| Fuel Fund | 700,050 | 360,500 | 375,000 | 685,550 |
| Insurance Fund (Includes Workers Comp Div) | 1,458,548 | 3,853,240 | 3,955,000 | 1,356,788 |
| Debt Service Fund | 1,966,708 | 2,973,000 | 2,590,400 | 2,349,308 |
| Capital Projects Fund | 18,385,048 | 6,130,000 | 14,495,000 | 10,020,048 |
| Totals | \$ 69,399,248 | \$ 54,954,340 | \$ 62,511,210 | \$ 61,842,378 |
| Total (Excluding Capital Projects Fund) | \$ 51,014,200 | \$ 48,824,340 | \$ 48,016,210 | \$ 51,822,330 |

General Fund Budget (Unassigned Balance)

Year-To-Year Summary

| | FY 2015-16 Actual | FY 2016-17 Projected | FY 2017-18 Budget |
|---|------------------------------|---------------------------------|------------------------------|
| Revenues | \$ 43,610,934 | \$ 40,413,086 | \$ 37,307,600 |
| Expenditures | 33,877,276 | 35,289,980 | 37,265,810 |
| Excess (Deficiency) of Revenues Over Expenditures | 9,733,658 | 5,123,106 | 41,790 |
| Fund Balance/Special Appropriation Transfers - to Capital Projects and Equipment Replacement Funds | (10,255,000) | (3,195,000) | - |
| Beginning Fund Balance | 32,845,286 | 32,323,944 | 34,252,050 |
| Ending Fund Balance | <u>\$ 32,323,944</u> | <u>\$ 34,252,050</u> | <u>\$ 34,293,840</u> |

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

| | General Fund | | | Equipment Replacement Fund | | |
|---|----------------------|----------------------|----------------------|----------------------------|----------------------|----------------------|
| | FY 2015-16 Actual | FY 2016-17 Actual | FY 2017-18 Budget | FY 2015-16 Actual | FY 2016-17 Actual | FY 2017-18 Budget |
| <u>Revenues</u> | | | | | | |
| Local Sales Tax | 15,203,893 | 15,700,000 | 14,050,000 | | | |
| Real and Personal Property Tax | 11,435,113 | 11,425,000 | 11,510,000 | | | |
| State Sales Tax | 3,267,781 | 3,000,000 | 3,100,000 | | | |
| State Income Tax | 4,420,212 | 2,500,000 | 425,000 | | | |
| Business Taxes | 1,851,846 | 1,955,000 | 1,625,000 | | | |
| Public Utility Property Tax | 141,421 | 141,420 | 100,000 | | | |
| Building Permits | 809,289 | 675,000 | 675,000 | | | |
| Hotel/Motel Tax | 1,705,447 | 1,800,000 | 1,575,000 | | | |
| Fines and Fees | 261,639 | 255,000 | 180,000 | | | |
| Other Taxes and Revenues | 4,514,292 | (1,318,240) | 4,067,600 | 75,591 | - | 30,000 |
| Federal, State and Private Sources | | | | | | |
| State Gas/Motor Fuel Tax | | | | | | |
| Operating Transfers /Contributions In | | | | 1,375,000 | 1,357,000 | 1,467,000 |
| Public Works Project Fees | | | | | | |
| Drug Related Fines/Forfeited Property | | | | | | |
| G.O. Bond Proceeds / Premium | | | | | | |
| Water Sales/Tap Fees | | | | | | |
| Sewer Charges/Tap Fees | | | | | | |
| Rental Income | | | | | | |
| 911 Fees | | | | | | |
| TECB Operational Funding, Grants and Reimbursements | | | | | | |
| Total Revenues and Sources of Funds | \$ 43,610,934 | \$ 36,133,180 | \$ 37,307,600 | \$ 1,450,591 | \$ 1,357,000 | \$ 1,497,000 |
| <u>Expenditures</u> | | | | | | |
| Personnel Services | 20,602,906 | 22,116,305 | 23,034,697 | | | |
| Program Costs | 7,209,152 | 8,213,030 | 8,279,110 | | | |
| Repairs and Maint - Roads and Streets | | | | | | |
| Debt Service | 3,350,000 | 2,950,000 | 2,950,000 | | | |
| Operating Transfers/Contributions Out | 618,700 | | | | | |
| Flood Recovery | | | | | | |
| Other Uses of Funds/Expenses | | | | | | |
| Capital Outlay/Depreciation | 6,980,391 | 2,925,600 | 3,002,000 | 878,163 | 1,210,000 | 1,355,000 |
| Purchased Water | | | | | | |
| Sewage Treatment | | | | | | |
| Total Expenditures and Other Uses | \$ 38,761,148 | \$ 36,204,935 | \$ 37,265,807 | \$ 878,163 | \$ 1,210,000 | \$ 1,355,000 |
| Sources Over (Under) | \$ 4,849,786 | \$ (71,755) | \$ 41,793 | \$ 572,428 | \$ 147,000 | \$ 142,000 |
| Estimated Balances - July 1 | \$ 29,844,448 | \$ 34,694,234 | \$ 34,622,479 | \$ 1,992,075 | \$ 2,564,503 | \$ 2,711,503 |
| Estimated Balances - June 30 | \$ 34,694,234 | \$ 34,622,479 | \$ 34,664,272 | \$ 2,564,503 | \$ 2,711,503 | \$ 2,853,503 |

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

| | Facilities Maintenance Fund | | | State Street Aid Fund | | |
|---|------------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|
| | FY 2015-16 Actual | FY 2016-17 Actual | FY 2017-18 Budget | FY 2015-16 Actual | FY 2016-17 Actual | FY 2017-18 Budget |
| <u>Revenues</u> | | | | | | |
| Local Sales Tax | | | | | | |
| Real and Personal Property Tax | | | | | | |
| State Sales Tax | | | | | | |
| State Income Tax | | | | | | |
| Business Taxes | | | | | | |
| Public Utility Property Tax | | | | | | |
| Building Permits | | | | | | |
| Hotel/Motel Tax | | | | | | |
| Fines and Fees | | | | | | |
| Other Taxes and Revenues | 7,261 | 4,000 | 6,000 | 6,553 | 4,000 | 4,000 |
| Federal, State and Private Sources | | | - | | | |
| State Gas/Motor Fuel Tax | | | | 1,110,780 | 1,100,000 | 1,125,000 |
| Operating Transfers /Contributions In | 200,000 | 200,000 | 200,000 | | | |
| Public Works Project Fees | | | | | | |
| Drug Related Fines/Forfeited Property | | | | | | |
| G.O. Bond Proceeds / Premium | | | | | | |
| Water Sales/Tap Fees | | | | | | |
| Sewer Charges/Tap Fees | | | | | | |
| Rental Income | | | | | | |
| 911 Fees | | | | | | |
| TECB Operational Funding, Grants and Reimbursements | | | | | | |
| Total Revenues and Sources of Funds | \$ 207,261 | \$ 204,000 | \$ 206,000 | \$ 1,117,333 | \$ 1,104,000 | \$ 1,129,000 |
| <u>Expenditures</u> | | | | | | |
| Personnel Services | | | | | | |
| Program Costs | | | | | | |
| Repairs and Maint - Roads and Streets | | | | 881,688 | 1,780,000 | 1,140,000 |
| Debt Service | | | | | | |
| Operating Transfers/Contributions Out | | | | | | |
| Flood Recovery | | | | | | |
| Other Uses of Funds/Expenses | | | | | | |
| Capital Outlay/Depreciation | 328,497 | 310,000 | 515,000 | | | |
| Purchased Water | | | | | | |
| Sewage Treatment | | | | | | |
| Total Expenditures and Other Uses | \$ 328,497 | \$ 310,000 | \$ 515,000 | \$ 881,688 | \$ 1,780,000 | \$ 1,140,000 |
| Sources Over (Under) | \$ (121,236) | \$ (106,000) | \$ (309,000) | \$ 235,645 | \$ (676,000) | \$ (11,000) |
| Estimated Balances - July 1 | \$ 1,477,593 | \$ 1,356,357 | \$ 1,250,357 | \$ 461,650 | \$ 697,295 | \$ 21,295 |
| Estimated Balances - June 30 | \$ 1,356,357 | \$ 1,250,357 | \$ 941,357 | \$ 697,295 | \$ 21,295 | \$ 10,295 |

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

| | Public Works Project Fund | | | Drug Fund | | |
|---|----------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|
| | FY 2015-16 Actual | FY 2016-17 Actual | FY 2017-18 Budget | FY 2015-16 Actual | FY 2016-17 Actual | FY 2017-18 Budget |
| <u>Revenues</u> | | | | | | |
| Local Sales Tax | | | | | | |
| Real and Personal Property Tax | | | | | | |
| State Sales Tax | | | | | | |
| State Income Tax | | | | | | |
| Business Taxes | | | | | | |
| Public Utility Property Tax | | | | | | |
| Building Permits | | | | | | |
| Hotel/Motel Tax | | | | | | |
| Fines and Fees | | | | | | |
| Other Taxes and Revenues | 17,380 | 7,000 | 20,000 | 2,613 | 1,500 | 3,000 |
| Federal, State and Private Sources | | | | | | |
| State Gas/Motor Fuel Tax | | | | | | |
| Operating Transfers /Contributions In | | | | | | |
| Public Works Project Fees | 1,676,424 | 1,650,000 | 940,000 | | | |
| Drug Related Fines/Forfeited Property | | | | 86,778 | 20,000 | 20,000 |
| G.O. Bond Proceeds / Premium | | | | | | |
| Water Sales/Tap Fees | | | | | | |
| Sewer Charges/Tap Fees | | | | | | |
| Rental Income | | | | | | |
| 911 Fees | | | | | | |
| TECB Operational Funding, Grants and Reimbursements | | | | | | |
| Total Revenues and Sources of Funds | \$ 1,693,805 | \$ 1,657,000 | \$ 960,000 | \$ 89,391 | \$ 21,500 | \$ 23,000 |
| <u>Expenditures</u> | | | | | | |
| Personnel Services | | | | | | |
| Program Costs | | | | | | |
| Repairs and Maint - Roads and Streets | - | 1,000,000 | 600,000 | | | |
| Debt Service | | | | | | |
| Operating Transfers/Contributions Out | | | | | | |
| Flood Recovery | | | | | | |
| Other Uses of Funds/Expenses | | | | 72,289 | 120,000 | 220,000 |
| Capital Outlay/Depreciation | | | | - | - | - |
| Purchased Water | | | | | | |
| Sewage Treatment | | | | | | |
| Total Expenditures and Other Uses | \$ - | \$ 1,000,000 | \$ 600,000 | \$ 72,289 | \$ 120,000 | \$ 220,000 |
| Sources Over (Under) | \$ 1,693,805 | \$ 657,000 | \$ 360,000 | \$ 17,102 | \$ (98,500) | \$ (197,000) |
| Estimated Balances - July 1 | \$ 1,890,651 | \$ 3,584,456 | \$ 4,241,456 | \$ 352,763 | \$ 369,865 | \$ 271,365 |
| Estimated Balances - June 30 | \$ 3,584,456 | \$ 4,241,456 | \$ 4,601,456 | \$ 369,865 | \$ 271,365 | \$ 74,365 |

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

| | Adequate Facilities Tax Fund | | | Post Employment Benefits Fund | | |
|---|-------------------------------------|------------------------------|------------------------------|--------------------------------------|------------------------------|------------------------------|
| | FY 2015-16 Actual | FY 2016-17 Budget | FY 2017-18 Budget | FY 2015-16 Actual | FY 2016-17 Budget | FY 2017-18 Budget |
| <u>Revenues</u> | | | | | | |
| Local Sales Tax | | | | | | |
| Real and Personal Property Tax | | | | | | |
| State Sales Tax | | | | | | |
| State Income Tax | | | | | | |
| Business Taxes | | | | | | |
| Public Utility Property Tax | | | | | | |
| Building Permits | | | | | | |
| Hotel/Motel Tax | | | | | | |
| Fines and Fees | | | | | | |
| Other Taxes and Revenues | 725,338 | 460,000 | 460,000 | 5,454 | 3,000 | 5,000 |
| Federal, State and Private Sources | | | | | | |
| State Gas/Motor Fuel Tax | | | | | | |
| Operating Transfers /Contributions In | | | | 121,420 | 106,290 | 50,000 |
| Public Works Project Fees | | | | | | |
| Drug Related Fines/Forfeited Property | | | | | | |
| G.O. Bond Proceeds / Premium | | | | | | |
| Water Sales/Tap Fees | | | | | | |
| Sewer Charges/Tap Fees | | | | | | |
| Rental Income | | | | | | |
| 911 Fees | | | | | | |
| TECB Operational Funding, Grants and Reimbursements | | | | | | |
| Total Revenues and Sources of Funds | \$ 725,338 | \$ 460,000 | \$ 460,000 | \$ 126,874 | \$ 109,290 | \$ 55,000 |
| <u>Expenditures</u> | | | | | | |
| Personnel Services | | | | | | |
| Program Costs | | | | | | |
| Repairs and Maint - Roads and Streets | | | | | | |
| Debt Service | | | | | | |
| Operating Transfers/Contributions Out | | | | | | |
| Flood Recovery | | | | | | |
| Other Uses of Funds/Expenses | - | \$ 750,000 | 400,000 | 7,500 | - | - |
| Capital Outlay/Depreciation | | | | | | |
| Purchased Water | | | | | | |
| Sewage Treatment | | | | | | |
| Total Expenditures and Other Uses | \$ - | \$ 750,000 | \$ 400,000 | \$ 7,500 | \$ - | \$ - |
| Sources Over (Under) | \$ 725,338 | \$ (290,000) | \$ 60,000 | \$ 119,374 | \$ 109,290 | \$ 55,000 |
| Estimated Balances - July 1 | \$ 1,270,756 | \$ 1,996,094 | \$ 1,706,094 | \$ 721,728 | \$ 841,102 | \$ 950,392 |
| Estimated Balances - June 30 | \$ 1,996,094 | \$ 1,706,094 | \$ 1,766,094 | \$ 841,102 | \$ 950,392 | \$ 1,005,392 |

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

| | Fuel Fund | | | Insurance Fund | | |
|---|-------------------|-------------------|-------------------|-----------------------|---------------------|---------------------|
| | FY 2015-16 | FY 2016-17 | FY 2017-18 | FY 2015-16 | FY 2016-17 | FY 2017-18 |
| | Actual | Budget | Budget | Actual | Budget | Budget |
| <u>Revenues</u> | | | | | | |
| Local Sales Tax | | | | | | |
| Real and Personal Property Tax | | | | | | |
| State Sales Tax | | | | | | |
| State Income Tax | | | | | | |
| Business Taxes | | | | | | |
| Public Utility Property Tax | | | | | | |
| Building Permits | | | | | | |
| Hotel/Motel Tax | | | | | | |
| Fines and Fees | | | | | | |
| Other Taxes and Revenues | 3,083 | 1,700 | 5,000 | 12,042 | 10,000 | 25,000 |
| Federal, State and Private Sources | | | | | | |
| State Gas/Motor Fuel Tax | | | | | | |
| Operating Transfers /Contributions In | 502,792 | 352,000 | 355,500 | 3,493,596 | 3,984,895 | 3,828,240 |
| Public Works Project Fees | | | | | | |
| Drug Related Fines/Forfeited Property | | | | | | |
| G.O. Bond Proceeds / Premium | | | | | | |
| Water Sales/Tap Fees | | | | | | |
| Sewer Charges/Tap Fees | | | | | | |
| Rental Income | | | | | | |
| 911 Fees | | | | | | |
| TECB Operational Funding, Grants and Reimbursements | | | | | | |
| Total Revenues and Sources of Funds | \$ 505,875 | \$ 353,700 | \$ 360,500 | \$ 3,505,638 | \$ 3,994,895 | \$ 3,853,240 |
| <u>Expenditures</u> | | | | | | |
| Personnel Services | | | | | | |
| Program Costs | | | | | | |
| Repairs and Maint - Roads and Streets | | | | | | |
| Debt Service | | | | | | |
| Operating Transfers/Contributions Out | | | | | | |
| Flood Recovery | | | | | | |
| Other Uses of Funds/Expenses | 289,224 | 385,000 | \$ 375,000 | 3,498,862 | 3,575,000 | 3,955,000 |
| Capital Outlay/Depreciation | | | | | | |
| Purchased Water | | | | | | |
| Sewage Treatment | | | | | | |
| Total Expenditures and Other Uses | \$ 289,224 | \$ 385,000 | \$ 375,000 | \$ 3,498,862 | \$ 3,575,000 | \$ 3,955,000 |
| Sources Over (Under) | \$ 216,651 | \$ (31,300) | \$ (14,500) | \$ 6,776 | \$ 419,895 | \$ (101,760) |
| Estimated Balances - July 1 | \$ 243,554 | \$ 460,205 | \$ 428,905 | \$ 1,660,701 | \$ 1,667,477 | \$ 2,087,372 |
| Estimated Balances - June 30 | \$ 460,205 | \$ 428,905 | \$ 414,405 | \$ 1,667,477 | \$ 2,087,372 | \$ 1,985,612 |

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

| | Debt Fund | | | Capital Projects Fund | | |
|---|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|
| | FY 2015-16 Actual | FY 2016-17 Budget | FY 2017-18 Budget | FY 2015-16 Actual | FY 2016-17 Budget | FY 2017-18 Budget |
| <u>Revenues</u> | | | | | | |
| Local Sales Tax | | | | | | |
| Real and Personal Property Tax | | | | | | |
| State Sales Tax | | | | | | |
| State Income Tax | | | | | | |
| Business Taxes | | | | | | |
| Public Utility Property Tax | | | | | | |
| Building Permits | | | | | | |
| Hotel/Motel Tax | | | | | | |
| Fines and Fees | | | | | | |
| Other Taxes and Revenues | 22,766 | 15,000 | 23,000 | 71,537 | 100,000 | 150,000 |
| Federal, State and Private Sources | | | | 3,460,350 | 950,000 | 180,000 |
| State Gas/Motor Fuel Tax | | | | | | |
| Operating Transfers /Contributions In | 3,350,000 | 2,950,000 | 2,950,000 | 10,495,000 | 2,800,000 | 900,000 |
| Public Works Project Fees | | | | | | |
| Drug Related Fines/Forfeited Property | | | | | | |
| G.O. Bond Proceeds / Premium | 3,153,993 | | | - | - | 4,900,000 |
| Water Sales/Tap Fees | | | | | | |
| Sewer Charges/Tap Fees | | | | | | |
| Rental Income | | | | | | |
| 911 Fees | | | | | | |
| TECB Operational Funding, Grants and Reimbursements | | | | | | |
| Total Revenues and Sources of Funds | \$ 6,526,759 | \$ 2,965,000 | \$ 2,973,000 | \$ 14,026,888 | \$ 3,850,000 | \$ 6,130,000 |
| <u>Expenditures</u> | | | | | | |
| Personnel Services | | | | | | |
| Program Costs | | | | | | |
| Repairs and Maint - Roads and Streets | | | | | | |
| Debt Service | 6,589,122 | 3,016,385 | \$ 2,590,400 | | | |
| Operating Transfers/Contributions Out | | | | | | |
| Flood Recovery | | | | | | |
| Other Uses of Funds/Expenses | | | | | | - |
| Capital Outlay/Depreciation | | | | 8,108,996 | 15,140,000 | 14,495,000 |
| Purchased Water | | | | | | |
| Sewage Treatment | | | | | | |
| Total Expenditures and Other Uses | \$ 6,589,122 | \$ 3,016,385 | \$ 2,590,400 | \$ 8,108,996 | \$ 15,140,000 | \$14,495,000 |
| Sources Over (Under) | \$ (62,363) | \$ (51,385) | \$ 382,600 | \$ 5,917,892 | \$ (11,290,000) | \$ (8,365,000) |
| Estimated Balances - July 1 | \$ 3,712,435 | \$ 3,650,072 | \$ 3,598,687 | \$ 9,387,498 | \$ 15,305,390 | \$ 4,015,390 |
| Estimated Balances - June 30 | \$ 3,650,072 | \$ 3,598,687 | \$ 3,981,287 | \$ 15,305,390 | \$ 4,015,390 | \$ (4,349,610) |

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

| | Enterprise Funds | | | Emergency Communication District | | |
|---|------------------------------|------------------------------|------------------------------|---|------------------------------|------------------------------|
| | FY 2015-16 Actual | FY 2016-17 Budget | FY 2017-18 Budget | FY 2015-16 Actual | FY 2016-17 Budget | FY 2017-18 Budget |
| <u>Revenues</u> | | | | | | |
| Local Sales Tax | | | | | | |
| Real and Personal Property Tax | | | | | | |
| State Sales Tax | | | | | | |
| State Income Tax | | | | | | |
| Business Taxes | | | | | | |
| Public Utility Property Tax | | | | | | |
| Building Permits | | | | | | |
| Hotel/Motel Tax | | | | | | |
| Fines and Fees | | | | | | |
| Other Taxes and Revenues | 746,994 | 560,560 | 608,500 | 11,663 | 4,000 | 20,000 |
| Federal, State and Private Sources | | | | | | |
| State Gas/Motor Fuel Tax | | | | | | |
| Operating Transfers /Contributions In | | | | 418,700 | 484,700 | 484,700 |
| Public Works Project Fees | | | | | | |
| Drug Related Fines/Forfeited Property | | | | | | |
| G.O. Bond Proceeds / Premium | | | | | | |
| Water Sales/Tap Fees | 8,634,645 | 10,648,085 | 10,927,850 | | | |
| Sewer Charges/Tap Fees | 7,917,623 | 8,363,995 | 7,962,500 | | | |
| Rental Income | 733,227 | 721,270 | 725,540 | | | |
| 911 Fees | | | | - | - | - |
| TECB Operational Funding, Grants and Reimbursements | | | | 880,775 | 864,125 | 880,775 |
| Total Revenues and Sources of Funds | \$ 18,032,489 | \$ 20,293,910 | \$ 20,224,390 | \$ 1,311,138 | \$ 1,352,825 | \$ 1,385,475 |
| <u>Expenditures</u> | | | | | | |
| Personnel Services | 1,901,948 | 2,118,895 | 2,194,180 | 792,325 | 909,425 | 941,705 |
| Program Costs | | | | | | |
| Repairs and Maint - Roads and Streets | | | | | | |
| Debt Service | | | | | | |
| Operating Transfers/Contributions Out | | | | | | |
| Flood Recovery | | | | | | |
| Other Uses of Funds/Expenses | 3,509,594 | 3,270,105 | 3,305,255 | 230,539 | 270,400 | 270,600 |
| Capital Outlay/Depreciation | 3,092,768 | 3,300,000 | 3,324,000 | 169,329 | 172,500 | 172,500 |
| Purchased Water | 6,426,035 | 6,985,000 | 7,105,610 | | | |
| Sewage Treatment | 2,615,152 | 2,650,000 | 2,526,590 | | | |
| Total Expenditures and Other Uses | \$ 17,545,497 | \$ 18,324,000 | \$ 18,455,635 | \$ 1,192,194 | \$ 1,352,325 | \$ 1,384,805 |
| Sources Over (Under) | \$ 486,992 | \$ 1,969,910 | \$ 1,768,755 | \$ 118,944 | \$ 500 | \$ 670 |
| Estimated Balances - July 1 | \$ 44,514,508 | \$ 45,001,500 | \$ 46,971,410 | \$ 2,582,418 | \$ 2,701,362 | \$ 2,701,862 |
| Estimated Balances - June 30 | \$ 45,001,500 | \$ 46,971,410 | \$ 48,740,165 | \$ 2,701,362 | \$ 2,701,862 | \$ 2,702,532 |

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

| | Totals | | |
|---|------------------------------|------------------------------|------------------------------|
| | FY 2015-16 Actual | FY 2016-17 Budget | FY 2017-18 Budget |
| <u>Revenues</u> | | | |
| Local Sales Tax | 15,203,893 | 15,700,000 | 14,050,000 |
| Real and Personal Property Tax | 11,435,113 | 11,425,000 | 11,510,000 |
| State Sales Tax | 3,267,781 | 3,000,000 | 3,100,000 |
| State Income Tax | 4,420,212 | 2,500,000 | 425,000 |
| Business Taxes | 1,851,846 | 1,955,000 | 1,625,000 |
| Public Utility Property Tax | 141,421 | 141,420 | 100,000 |
| Building Permits | 809,289 | 675,000 | 675,000 |
| Hotel/Motel Tax | 1,705,447 | 1,800,000 | 1,575,000 |
| Fines and Fees | 261,639 | 255,000 | 180,000 |
| Other Taxes and Revenues | 6,222,566 | (147,480) | 5,427,100 |
| Federal, State and Private Sources | 3,460,350 | 950,000 | 180,000 |
| State Gas/Motor Fuel Tax | 1,110,780 | 1,100,000 | 1,125,000 |
| Operating Transfers /Contributions In | 19,956,508 | 12,234,885 | 10,235,440 |
| Public Works Project Fees | 1,676,424 | 1,650,000 | 940,000 |
| Drug Related Fines/Forfeited Property | 86,778 | 20,000 | 20,000 |
| G.O. Bond Proceeds / Premium | 3,153,993 | - | 4,900,000 |
| Water Sales/Tap Fees | 8,634,645 | 10,648,085 | 10,927,850 |
| Sewer Charges/Tap Fees | 7,917,623 | 8,363,995 | 7,962,500 |
| Rental Income | 733,227 | 721,270 | 725,540 |
| 911 Fees | - | - | - |
| TECB Operational Funding, Grants and Reimbursements | 880,775 | 864,125 | 880,775 |
| Total Revenues and Sources of Funds | \$ 92,930,312 | \$ 73,856,300 | \$ 76,564,205 |

| | | | |
|---------------------------------------|------------|------------|------------|
| <u>Expenditures</u> | | | |
| Personnel Services | 23,297,179 | 25,144,625 | 26,170,582 |
| Program Costs | 7,209,152 | 8,213,030 | 8,279,110 |
| Repairs and Maint - Roads and Streets | 881,688 | 2,780,000 | 1,740,000 |
| Debt Service | 9,939,122 | 5,966,385 | 5,540,400 |
| Operating Transfers/Contributions Out | 618,700 | - | - |
| Flood Recovery | - | - | - |
| Other Uses of Funds/Expenses | 7,608,009 | 8,370,505 | 8,525,855 |
| Capital Outlay/Depreciation | 19,558,144 | 23,058,100 | 22,863,500 |
| Purchased Water | 6,426,035 | 6,985,000 | 7,105,610 |
| Sewage Treatment | 10,724,148 | 2,650,000 | 2,526,590 |

| | | | |
|--|----------------------|----------------------|----------------------|
| Total Expenditures and Other Uses | \$ 86,262,176 | \$ 83,167,645 | \$ 82,751,647 |
|--|----------------------|----------------------|----------------------|

| | | | |
|----------------------|---------------|----------------|----------------|
| Sources Over (Under) | \$ 14,777,132 | \$ (9,311,345) | \$ (6,187,442) |
|----------------------|---------------|----------------|----------------|

| | | | |
|-----------------------------|----------------|----------------|----------------|
| Estimated Balances - July 1 | \$ 100,112,778 | \$ 114,889,910 | \$ 105,578,565 |
|-----------------------------|----------------|----------------|----------------|

| | | | |
|------------------------------|----------------|----------------|---------------|
| Estimated Balances - June 30 | \$ 114,889,910 | \$ 105,578,565 | \$ 99,391,123 |
|------------------------------|----------------|----------------|---------------|

**TOTAL EXPENDITURES/TRANSFERS BY FUND AND DEPARTMENT
FISCAL YEAR 2017 - 2018**

| <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 | \$ 220,155 | | | | |
| City Court | 39,500 | | | | |
| City Manager's Office | 443,720 | | | | |
| Elections | - | | | | |
| Finance | 874,445 | | | | |
| City Recorder | 144,690 | | | | |
| Legal Services | 280,120 | | | | |
| Technology | 1,437,210 | | | | |
| Geographic Information Systems | 320,485 | | | | |
| Human Resources | 445,165 | | | | |
| Community Relations | 366,135 | | | | |
| Planning and Development | 487,945 | | | | |
| Codes Enforcement | 916,435 | | | | |
| Insurance/Other Benefits | 1,565,925 | | | | |
| Police/Emergency Communications | 7,556,965 | | | | |
| Drug Enforcement | | | | | |
| Fire and Rescue/Safety Center | 7,372,920 | | | | |
| Public Works | 3,176,730 | | | | |
| Storm Drainage | 50,000 | | | | |
| Street Lighting | 440,000 | | | | |
| Traffic Signalization | 330,190 | | | | |
| Service Center | 296,980 | | | | |
| Street Repairs | | | | 1,140,000 | |
| Engineering Services | 613,980 | | | | |
| Public Health | 75,000 | | | | |
| Parks and Recreation | 2,343,470 | | | | |
| Public Library | 2,458,145 | | | | |
| Education | 225,000 | | | | |
| Economic Development | 10,000 | | | | |
| Crockett Historic Center | 169,800 | | | | |
| Debt Service Fund Transfer | 2,950,000 | | | | |
| Principal and Interest - Debt Service | | | | | |
| Heavy Equipment and Vehicles | | 855,000 | | | |
| Computer Equipment and Software | | 500,000 | | | |
| Facilities Maintenance Fund Transfer/Expenditures | 200,000 | | 515,000 | | |
| Adequate Facilities Tax Fund Transfer | | | | | |
| Capital Projects Fund Transfer | 300,000 | | | | 600,000 |
| Capital Outlay - Capital Projects Fund | | | | | |
| Municipal Center Fund Transfer/Expenditures | 670,000 | | | | |
| Post Retirement Benefits Fund Transfer/Expenditures | - | | | | |
| Fuel Expenditures | | | | | |
| Health Insurance and Worker's Compensation | | | | | |
| Emergency Communications District | 484,700 | | | | |
| Water and Sewer Expenditures | | | | | |
| TOTALS | <u>\$ 37,265,810</u> | <u>\$ 1,355,000</u> | <u>\$ 515,000</u> | <u>\$ 1,140,000</u> | <u>\$ 600,000</u> |

TOTAL EXPENDITURES/TRANSFERS BY FUND AND DEPARTMENT
FISCAL YEAR 2017 - 2018

| <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> | <u>Debt Service 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 | 220,000 | | | | | |
| 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 | | | | | | 2,590,400 |
| 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 | | | | 375,000 | | |
| Health Insurance and Worker's Compensation | | | | | \$ 3,955,000 | |
| Emergency Communications District | | | | | | |
| Water and Sewer Expenditures | | | | | | |
| TOTALS | \$ 220,000 | \$ - | \$ - | \$ 375,000 | \$ 3,955,000 | \$ 2,590,400 |

**TOTAL EXPENDITURES/TRANSFERS BY FUND AND DEPARTMENT
FISCAL YEAR 2017 - 2018**

| <u>Activity/Department</u> | <u>Capital Projects Fund</u> | <u>Enterprise Funds</u> | <u>Emergency Communication District</u> | <u>Totals</u> |
|---|---|------------------------------------|--|-----------------------------|
| City Commission | | | | \$ 220,155 |
| City Court | | | | 39,500 |
| City Manager's Office | | | | 443,720 |
| Elections | | | | - |
| Finance | | | | 874,445 |
| City Recorder | | | | 144,690 |
| Legal Services | | | | 280,120 |
| Technology | | | | 1,437,210 |
| Geographic Information Systems | | | | 320,485 |
| Human Resources | | | | 445,165 |
| Community Relations | | | | 366,135 |
| Planning and Development | | | | 487,945 |
| Codes Enforcement | | | | 916,435 |
| Insurance/Other Benefits | | | | 1,565,925 |
| Police/Emergency Communications | | | | 7,556,965 |
| Drug Enforcement | | | | 220,000 |
| Fire and Rescue/Safety Center | | | | 7,372,920 |
| Public Works | | | | 3,176,730 |
| Storm Drainage | | | | 50,000 |
| Street Lighting | | | | 440,000 |
| Traffic Signalization | | | | 330,190 |
| Service Center | | | | 296,980 |
| Street Repairs | | | | 1,140,000 |
| Engineering Services | | | | 613,980 |
| Public Health | | | | 75,000 |
| Parks and Recreation | | | | 2,343,470 |
| Public Library | | | | 2,458,145 |
| Education | | | | 225,000 |
| Economic Development | | | | 10,000 |
| Crockett Historic Center | | | | 169,800 |
| Debt Service Fund Transfer | | | | 2,950,000 |
| Principal and Interest - Debt Service | | | | 2,590,400 |
| Heavy Equipment and Vehicles | | | | 855,000 |
| Computer Equipment and Software | | | | 500,000 |
| Facilities Maintenance Fund Transfer/Expenditures | | | | 715,000 |
| Adequate Facilities Tax Fund Transfer | | | | - |
| Capital Projects Fund Transfer | | | | 900,000 |
| Capital Outlay - Capital Projects Fund | 14,495,000 | | | 14,495,000 |
| Municipal Center Fund Transfer/Expenditures | | 745,400 | | 1,415,400 |
| Post Retirement Benefits Fund Transfer/Expenditures | | | | - |
| Fuel Expenditures | | | | 375,000 |
| Health Insurance and Worker's Compensation | | | | 3,955,000 |
| Emergency Communications District | | | 1,384,805 | 1,869,505 |
| Water and Sewer Expenditures | | 17,710,235 | | 17,710,235 |
| TOTALS | <u>\$ 14,495,000</u> | <u>\$ 18,455,635</u> | <u>\$ 1,384,805</u> | <u>\$ 82,351,650</u> |

General Fund 5-Year Financial Forecast

The City of Brentwood employs a conservative budgeting methodology that reduces exposure of the annual operating budget to external economic conditions. This strategy provides confidence that operations will remain unaffected by most cyclical or anomalous changes in revenues or expenditures during the fiscal year. Excess annual revenues, which have averaged \$2.03M per year for the last 10 years, are used to fund the City's capital improvement projects in the following year.

REVENUES (in thousands)

| Major Revenue Sources: | 2018 Projected | 2019 Projected | 2020 Projected | 2021 Projected | 2022 Projected |
|----------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Local Sales Tax | \$16,592 | \$17,303 | \$18,044 | \$18,817 | \$19,623 |
| Real/Personal Property Tax | 11,845 | 12,197 | 12,559 | 12,932 | 13,316 |
| Hall Income Tax* | 2,506 | 1,879 | 1,253 | 626 | 0 |
| State Shared Sales Tax | 3,474 | 3,605 | 3,741 | 3,882 | 4,028 |
| Business Taxes | 2,070 | 2,189 | 2,316 | 2,449 | 2,591 |
| Hotel Taxes | 1,957 | 2,082 | 2,216 | 2,358 | 2,509 |
| Building Permits | 775 | 775 | 775 | 775 | 775 |
| Wholesale Liquor Tax | 1,035 | 1,123 | 1,219 | 1,323 | 1,435 |
| Wholesale Beer Tax | 669 | 669 | 669 | 669 | 669 |
| CATV Franchise Fee | 546 | 546 | 546 | 546 | 546 |
| TVA PILOT | 472 | 488 | 505 | 523 | 541 |
| Municipal Court Fines | 170 | 168 | 166 | 163 | 161 |
| Public Utilities Property Tax | 107 | 98 | 89 | 81 | 74 |
| Interest Earnings | 320 | 333 | 345 | 358 | 371 |
| State Liquor by the Drink Tax | 249 | 261 | 274 | 287 | 301 |
| Business Tax Clerks Fee | 213 | 231 | 250 | 271 | 294 |
| Park Reservation Fees | 125 | 125 | 125 | 125 | 125 |
| Service Center Rent | 125 | 125 | 125 | 125 | 125 |
| Revenue from all other sources** | 1,106 | 1,130 | 1,155 | 1,180 | 1,206 |
| Total Revenues | \$44,357 | \$45,328 | \$46,372 | \$47,492 | \$48,693 |

* Hall Income Tax being phased out beginning January 1, 2017 and ending in January 2021.

** Other sources include: GIS Service Fee, Service Center Rent, Liquor by the Drink, SAFER Grant and other remaining sources

Methodology:

Most revenues are projected using the 10-year average annual change. Some projections are based on known factors, such as the Hall Tax phase-out and building permits (availability of inventory).

Genaral Fund

5-Year Financial Forecast

Expenditures

| | ASSUMED GROWTH | FY 2018 BUDGETED | FY 2019 PROJECTED | FY 2020 PROJECTED | FY 2021 PROJECTED | FY 2022 PROJECTED |
|--|-------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <u>Expenditures and Other Uses:</u> | | | | | | |
| City Commission | 4% | \$ 220,155 | \$ 228,961 | \$ 238,120 | \$ 247,644 | \$ 257,550 |
| City Court | 2% | 39,500 | 40,290 | 41,096 | 41,918 | 42,756 |
| City Manager's Office | 4% | 458,590 | 476,934 | 496,011 | 515,851 | 536,485 |
| Elections | 0% | - | 48,000 | - | 48,000 | - |
| Finance | 5% | 898,585 | 943,514 | 990,690 | 1,040,224 | 1,092,236 |
| City Recorder | 4% | 148,470 | 154,409 | 160,585 | 167,009 | 173,689 |
| Legal Services | 5% | 287,385 | 301,754 | 316,842 | 332,684 | 349,318 |
| Technology | 5%* | 1,478,565 | 1,902,493 | 1,997,618 | 2,097,499 | 2,202,374 |
| Geographic Information Systems | 4% | 329,695 | 342,883 | 356,598 | 370,862 | 385,697 |
| Human Resources | 4% | 454,950 | 473,148 | 492,074 | 511,757 | 532,227 |
| Community Relations | 4% | 372,605 | 387,509 | 403,010 | 419,130 | 435,895 |
| Planning | 4% | 500,620 | 520,645 | 541,471 | 563,129 | 585,655 |
| Codes Enforcement | 4% | 942,275 | 979,966 | 1,019,165 | 1,059,931 | 1,102,328 |
| Insurance/Other Benefits | 4% | 794,730 | 826,519 | 859,580 | 893,963 | 929,722 |
| Police Department | 5% | 7,755,485 | 8,143,259 | 8,550,422 | 8,977,943 | 9,426,840 |
| Fire and Rescue Department | 5% | 7,495,075 | 7,869,829 | 8,263,320 | 8,676,486 | 9,110,311 |
| Safety Center East | 2% | 77,150 | 78,693 | 80,267 | 81,872 | 83,510 |
| Public Works | 5% | 3,235,135 | 3,396,892 | 3,566,736 | 3,745,073 | 3,932,327 |
| Storm Drainage | 0% | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| Street Lighting | 0% | 440,000 | 500,000 | 500,000 | 500,000 | 500,000 |
| Traffic Signalization | 5% | 344,200 | 361,410 | 379,481 | 398,455 | 418,377 |
| Service Center | 5% | 302,055 | 317,158 | 333,016 | 349,666 | 367,150 |
| Engineering Services | 4% | 637,240 | 662,730 | 689,239 | 716,808 | 745,481 |
| Public Health | 2% | 75,000 | 76,500 | 78,030 | 79,591 | 81,182 |
| Parks and Recreation | 5% | 2,394,905 | 2,514,650 | 2,640,383 | 2,772,402 | 2,911,022 |
| Public Library | 5% | 2,523,505 | 2,649,680 | 2,782,164 | 2,921,272 | 3,067,336 |
| Education | 0% | 225,000 | 235,000 | 235,000 | 250,000 | 250,000 |
| Economic Development | 0% | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| Historic Sites | 5% | 169,800 | 178,290 | 187,205 | 196,565 | 206,393 |
| Transfer to Capital Projects Fund | 0% | 300,000 | 300,000 | 300,000 | 300,000 | 300,000 |
| Transfer to Debt Service Fund | 0% | 2,950,000 | 2,950,000 | 2,950,000 | 2,950,000 | 2,950,000 |
| Transfer to Municipal Center Fund | 2% | 670,000 | 683,400 | 697,068 | 711,009 | 725,230 |
| Transfer to Facility Maintenance Fund | Varies | 200,000 | 350,000 | 350,000 | 350,000 | 350,000 |
| Transfer to Equip. Replacement Fund | 0% | - | - | - | - | - |
| Transfer to Insurance Fund | 0% | - | - | - | - | - |
| Contribution to Emerg. Communication Dist. | 4% | 484,700 | 504,088 | 524,252 | 545,222 | 567,030 |
| Total Expenditures and Other Uses | | \$ 37,265,375 | \$ 39,458,604 | \$ 41,079,440 | \$ 42,891,967 | \$ 44,678,120 |
| Projected GF Increases | | 3.2% | 5.9% | 4.1% | 4.4% | 4.2% |
| Actual Budgeted GF increases | | | | | | |
| | | \$ 1,164,300 | \$ 2,193,229 | \$ 1,620,836 | \$ 1,812,527 | \$ 1,786,154 |
| | | \$ 1,173,285 | \$ 1,211,125 | \$ 1,282,405 | \$ 1,335,082 | \$ 1,393,989 |

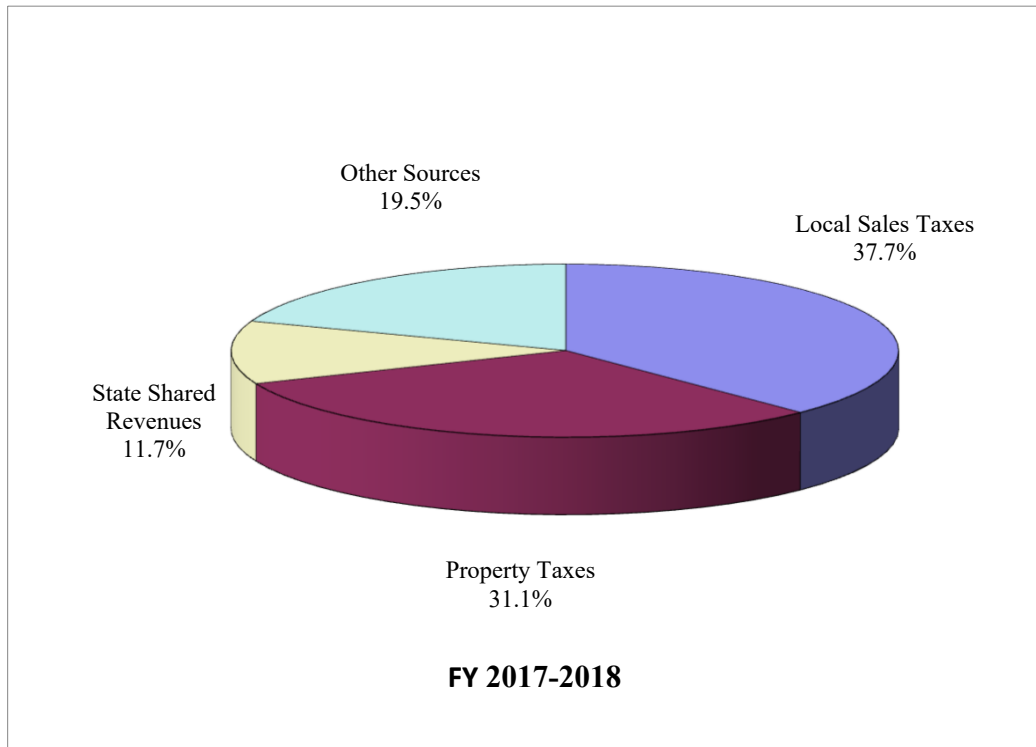
*FY 2019 Technology expenditures include a one-time increase for maintenance and future replacement of a new public safety radio system

General Fund
5-Year Financial Forecast
Projected Excess Revenue Available for Capital

| | 2018 Projected | 2019 Projected | 2020 Projected | 2021 Projected | 2022 Projected | TOTAL Projected |
|---|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|----------------------------|
| Total Projected Revenue | 44,357,116 | 45,328,291 | 46,372,225 | 47,492,401 | 48,692,505 | 232,242,537 |
| Less 5% Cushion Allowance | (2,217,856) | (2,266,415) | (2,318,611) | (2,374,620) | (2,434,625) | (11,612,127) |
| Projected Revenue Available | <u>42,139,260</u> | <u>43,061,876</u> | <u>44,053,613</u> | <u>45,117,781</u> | <u>46,257,880</u> | <u>261,933,092</u> |
| Projected Expenditures & Transfers | 37,265,375 | 39,458,604 | 41,079,440 | 42,891,967 | 44,678,120 | 205,373,506 |
| Excess Funding Available for Capital | <u>4,873,885</u> | <u>3,603,272</u> | <u>2,974,174</u> | <u>2,225,814</u> | <u>1,579,759</u> | <u>20,458,511</u> |

GENERAL FUND

Revenues by Source



CITY OF BRENTWOOD BUDGET REVENUE RATIOS GENERAL FUND

| | 2016-2017 | BUDGET | 2017-2018 | BUDGET |
|-----------------------|---------------------|---------------|---------------------|---------------|
| | Amount | % | Amount | % |
| REVENUES: | | | | |
| Local Sales Taxes | \$13,250,000 | 36.7% | \$14,050,000 | 37.7% |
| Property Taxes | 11,566,420 | 32.0% | 11,610,000 | 31.1% |
| State Shared Revenues | 4,443,050 | 12.3% | 4,378,050 | 11.7% |
| Other Sources | 6,873,710 | 19.0% | 7,269,550 | 19.5% |
| TOTAL REVENUES | \$36,133,180 | 100.0% | \$37,307,600 | 100.0% |

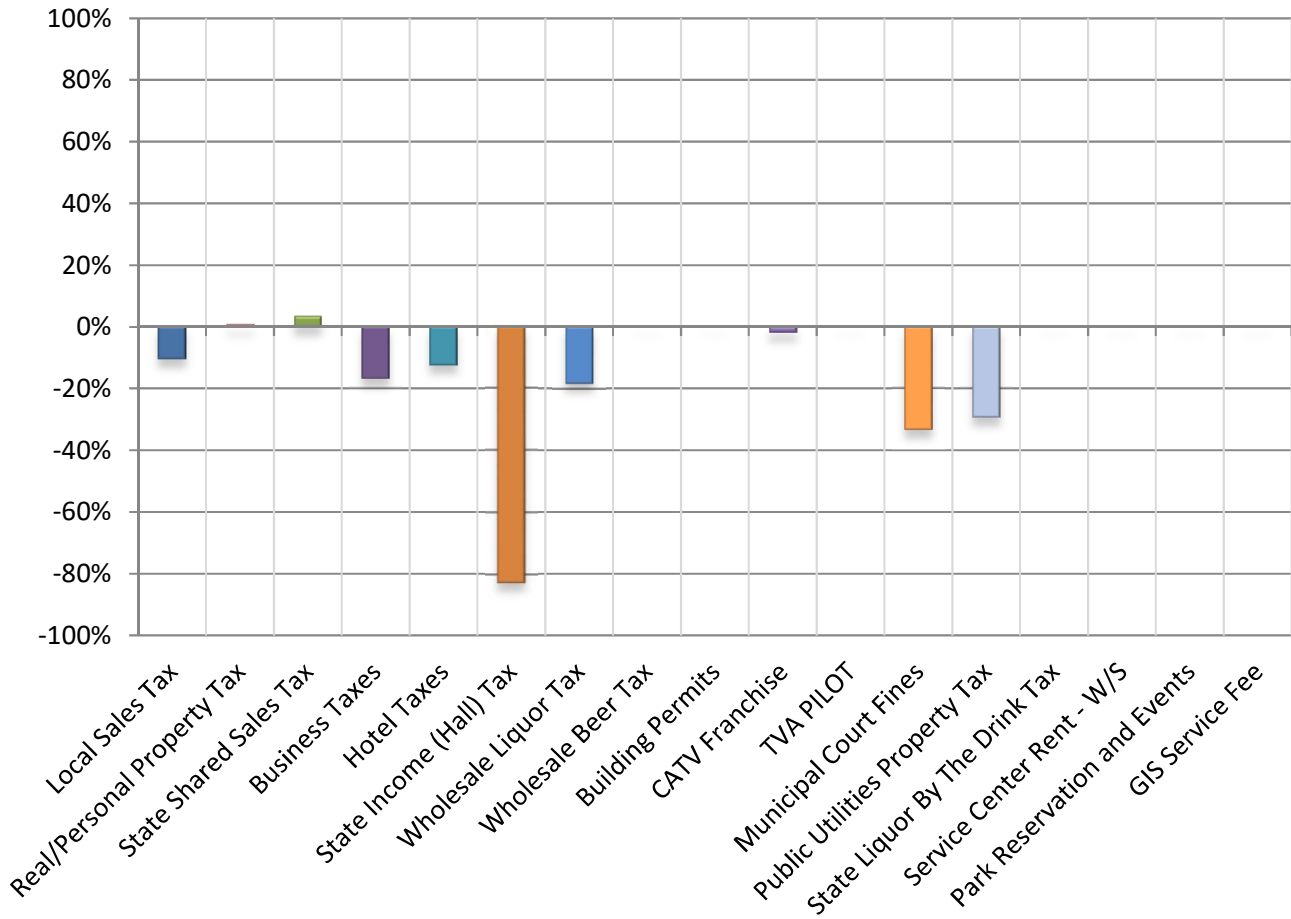
GENERAL FUND REVENUES

| | FY 2015-16 Actual | FY 2016-17 Budget | FY 2016-17 YTD | FY 2017-18 Budget |
|--------------------------------|------------------------------|------------------------------|---------------------------|------------------------------|
| Taxes | | | | |
| Local Sales Tax | \$ 15,203,893 | \$ 13,250,000 | \$ 9,849,683 | \$ 14,050,000 |
| Real and Personal Property Tax | 11,435,113 | 11,425,000 | 11,503,337 | 11,510,000 |
| Public Utility Property Tax | 141,421 | 141,420 | 117,247 | 100,000 |
| Business Taxes | 1,851,846 | 1,500,000 | 499,807 | 1,625,000 |
| Hotel/Motel Taxes | 1,705,447 | 1,435,000 | 1,022,363 | 1,575,000 |
| Other Taxes | 2,029,830 | 1,830,000 | 1,269,784 | 1,935,000 |
| Total Taxes | 32,367,550 | 29,581,420 | 24,262,221 | 30,795,000 |
| Licenses and Permits | | | | |
| Building Permits | 809,289 | 675,000 | 495,509 | 675,000 |
| Other | 274,239 | 196,800 | 151,655 | 206,800 |
| Total Licenses and Permits | 1,083,528 | 871,800 | 647,164 | 881,800 |
| Fines and Fees | 261,639 | 255,000 | 121,979 | 180,000 |
| Charges for Services | 439,660 | 419,910 | 265,383 | 411,000 |
| Intergovernmental | | | | |
| State Sales Tax | 3,267,781 | 3,000,000 | 1,994,006 | 3,100,000 |
| State Income Tax | 4,420,212 | 600,000 | - | 425,000 |
| Other | 1,096,711 | 843,050 | 506,118 | 853,050 |
| Total Intergovernmental | 8,784,704 | 4,443,050 | 2,500,124 | 4,378,050 |
| Uses of Money and Property | 460,202 | 391,000 | 399,681 | 491,000 |
| Other | 213,650 | 171,000 | 59,950 | 170,750 |
| GRAND TOTAL | <u>\$ 43,610,933</u> | <u>\$ 36,133,180</u> | <u>\$ 28,256,502</u> | <u>\$ 37,307,600</u> |

GENERAL FUND REVENUES
Changes From Previous Year FY 2018 Budgeted
Amounts Greater Than \$100,000

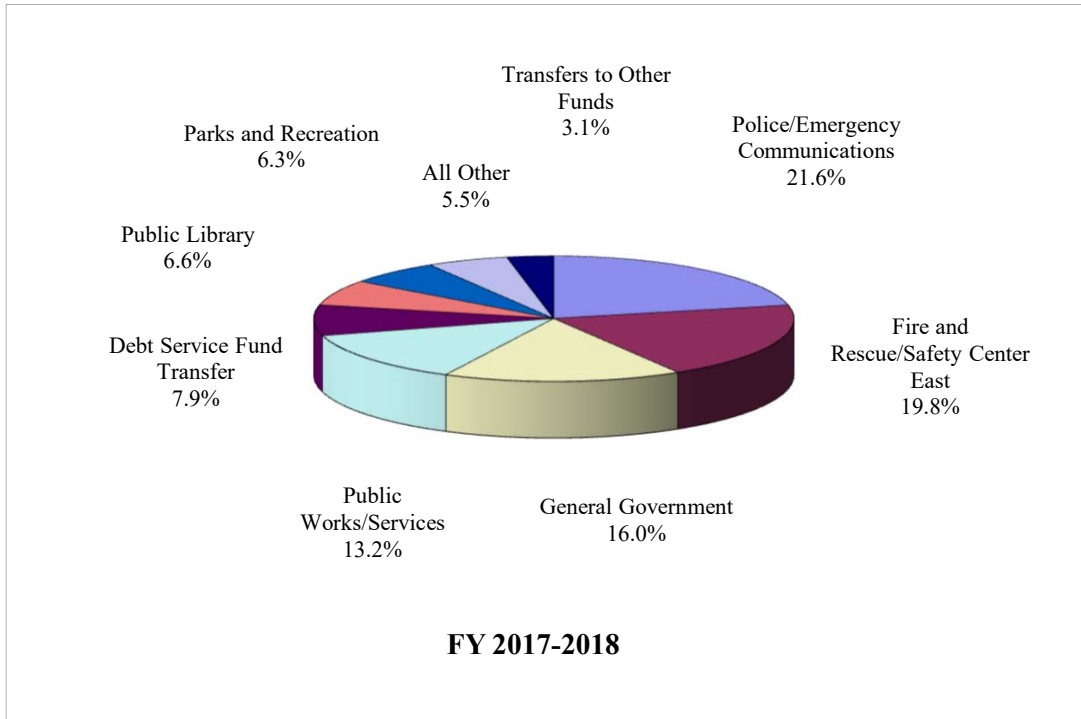
| | Budget FY 2017 | Budget FY 2018 | Change | |
|----------------------------------|---------------------------|---------------------------|---------------------|-------------------|
| | | | Dollar | Percentage |
| 1 Local Sales Tax | \$ 13,250,000 | \$ 14,050,000 | \$ 800,000 | 6.0% |
| 2 Real/Personal Property Tax | 11,425,000 | 11,510,000 | 85,000 | 0.7% |
| 3 State Shared Sales Tax | 3,000,000 | 3,100,000 | 100,000 | 3.3% |
| 4 Business Taxes | 1,500,000 | 1,625,000 | 125,000 | 8.3% |
| 5 Hotel Taxes | 1,435,000 | 1,575,000 | 140,000 | 9.8% |
| 6 State Income (Hall) Tax | 600,000 | 425,000 | (175,000) | -29.2% |
| 7 Wholesale Liquor Tax | 675,000 | 800,000 | 125,000 | 18.5% |
| 8 Wholesale Beer Tax | 615,000 | 615,000 | - | 0.0% |
| 9 Building Permits | 675,000 | 675,000 | - | 0.0% |
| 10 CATV Franchise | 485,000 | 475,000 | (10,000) | -2.1% |
| 11 TVA PILOT | 435,000 | 435,000 | - | 0.0% |
| 12 Municipal Court Fines | 225,000 | 150,000 | (75,000) | -33.3% |
| 13 Public Utilities Property Tax | 141,420 | 100,000 | (41,420) | -29.3% |
| 14 State Liquor By The Drink Tax | 145,000 | 145,000 | - | 0.0% |
| 15 Service Center Rent - W/S | 125,000 | 125,000 | - | 0.0% |
| 16 Park Reservation and Events | 120,000 | 120,000 | - | 0.0% |
| 17 GIS Service Fee | 90,000 | 90,000 | - | 0.0% |
| Net Change | 34,941,420 | 36,015,000 | 1,073,580 | 3.1% |
| 18 Remaining Sources | 1,191,760 | 1,292,600 | 100,840 | 8.5% |
| TOTAL CHANGE | <u>\$ 36,133,180</u> | <u>\$ 37,307,600</u> | <u>\$ 1,174,420</u> | <u>3.3%</u> |

GENERAL FUND REVENUES Major Changes - Percent FY 2018 Budget



GENERAL FUND

Expenditures by Department



CITY OF BRENTWOOD GENERAL FUND BUDGET EXPENDITURE RATIOS BY DEPARTMENT

| | 2016-2017 Amount | BUDGET % | 2017-2018 Amount | BUDGET % |
|------------------------------------|----------------------|---------------|----------------------|---------------|
| Police/Emergency Communications | \$ 7,872,570 | 21.8% | \$ 8,041,665 | 21.6% |
| Fire and Rescue/Safety Center East | 7,331,630 | 20.3% | 7,372,920 | 19.8% |
| General Government | 5,948,455 | 16.5% | 5,976,005 | 16.0% |
| Public Works/Services | 4,860,845 | 13.5% | 4,907,880 | 13.2% |
| Debt Service Fund Transfer | 2,950,000 | 8.2% | 2,950,000 | 7.9% |
| Public Library | 2,403,660 | 6.7% | 2,458,145 | 6.6% |
| Parks and Recreation | 2,336,355 | 6.5% | 2,343,470 | 6.3% |
| All Other | 1,287,560 | 3.6% | 2,045,725 | 5.5% |
| Transfers to Other Funds | 1,110,000 | 3.1% | 1,170,000 | 3.1% |
| TOTAL EXPENDITURES | \$ 36,101,075 | 100.0% | \$ 37,265,810 | 100.0% |

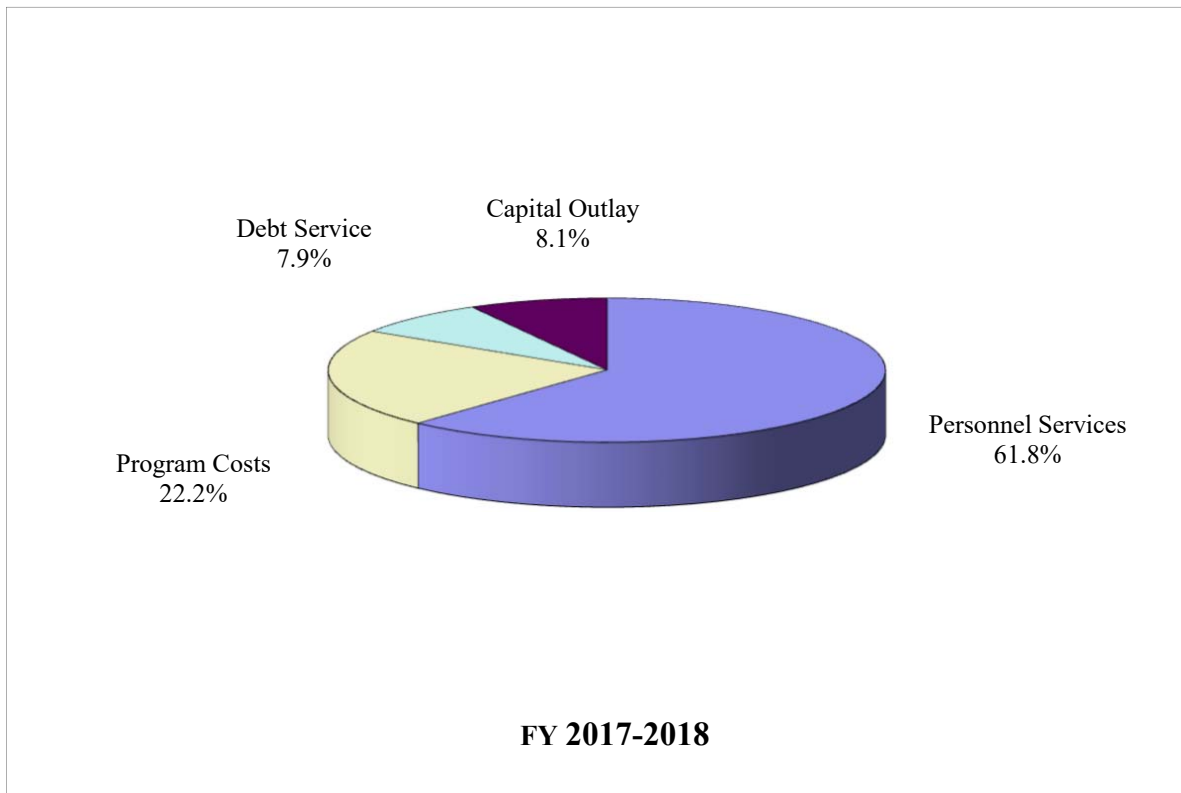
Note: General Government consists of City Commission, City Court, City Manager's Office, Elections, Finance, City Recorder, Legal Services, Technology, GIS, Human Resources, Community Relations, Planning and Codes Enforcement.

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

| <u>Activity/Department</u> | <u>Budget FY 2017</u> | <u>Budget FY 2018</u> | <u>Increase/ - Decrease</u> | <u>Percent Change</u> |
|---|----------------------------------|----------------------------------|--|----------------------------------|
| City Commission | 212,315 | 220,155 | 7,840 | 3.7% |
| City Court | 39,500 | 39,500 | - | 0.0% |
| City Manager's Office | 444,390 | 443,720 | (670) | -0.2% |
| Elections | 45,000 | - | (45,000) | -100.0% |
| Finance | 894,780 | 874,445 | (20,335) | -2.3% |
| City Recorder | 132,035 | 144,690 | 12,655 | 9.6% |
| Legal Services | 278,545 | 280,120 | 1,575 | 0.6% |
| Technology | 1,420,485 | 1,437,210 | 16,725 | 1.2% |
| Geographic Information Systems | 309,170 | 320,485 | 11,315 | 3.7% |
| Human Resources | 445,535 | 445,165 | (370) | -0.1% |
| Community Relations | 362,505 | 366,135 | 3,630 | 1.0% |
| Planning | 455,290 | 487,945 | 32,655 | 7.2% |
| Codes Enforcement | 908,905 | 916,435 | 7,530 | 0.8% |
| Insurance/Other Benefits | 806,155 | 1,565,925 | 759,770 | 94.2% |
| Police Department | 7,387,870 | 7,556,965 | 169,095 | 2.3% |
| Fire and Rescue Department | 7,252,980 | 7,295,770 | 42,790 | 0.6% |
| Safety Center East | 78,650 | 77,150 | (1,500) | -1.9% |
| Public Works | 3,126,540 | 3,176,730 | 50,190 | 1.6% |
| Storm Drainage | 50,000 | 50,000 | - | 0.0% |
| Street Lighting | 525,000 | 440,000 | (85,000) | -16.2% |
| Traffic Signalization | 301,815 | 330,190 | 28,375 | 9.4% |
| Service Center | 277,695 | 296,980 | 19,285 | 6.9% |
| Engineering Services | 579,795 | 613,980 | 34,185 | 5.9% |
| Public Health | 71,000 | 75,000 | 4,000 | 5.6% |
| Parks and Recreation | 2,336,355 | 2,343,470 | 7,115 | 0.3% |
| Public Library | 2,403,660 | 2,458,145 | 54,485 | 2.3% |
| Education | 225,000 | 225,000 | - | 0.0% |
| Economic Development | 10,000 | 10,000 | - | 0.0% |
| Historic Sites | 175,405 | 169,800 | (5,605) | -3.2% |
| Transfer to Capital Projects Fund | 300,000 | 300,000 | - | 0.0% |
| Transfer to Debt Service Fund | 2,950,000 | 2,950,000 | - | 0.0% |
| Transfer to Municipal Center Fund | 610,000 | 670,000 | 60,000 | 9.8% |
| Transfer to Facility Maintenance Fund | 200,000 | 200,000 | - | 0.0% |
| Transfer to Emergency Communication Dist. | 484,700 | 484,700 | - | 0.0% |
| Total Expenditures and Other Uses | \$ 36,101,075 | \$ 37,265,810 | \$ 1,164,735 | 3.2% |

GENERAL FUND

Expenditures by Category



CITY OF BRENTWOOD
GENERAL FUND
BUDGET EXPENDITURE RATIOS BY CATEGORY

| | 2016-17 | BUDGET | 2017-18 | BUDGET |
|---|----------------------|---------------|----------------------|---------------|
| | Amount | % | Amount | % |
| Personnel Services (Salaries and Benefits) | \$ 22,071,800 | 61.1% | \$ 23,033,700 | 61.8% |
| Program Costs | 8,003,675 | 22.2% | 8,280,110 | 22.2% |
| Debt Service | 2,950,000 | 8.2% | 2,950,000 | 7.9% |
| Capital Outlay | 3,075,600 | 8.5% | 3,002,000 | 8.1% |
| TOTAL EXPENDITURES | \$ 36,101,075 | 100.0% | \$ 37,265,810 | 100.0% |

GENERAL FUND
Changes in Expenditures by Category

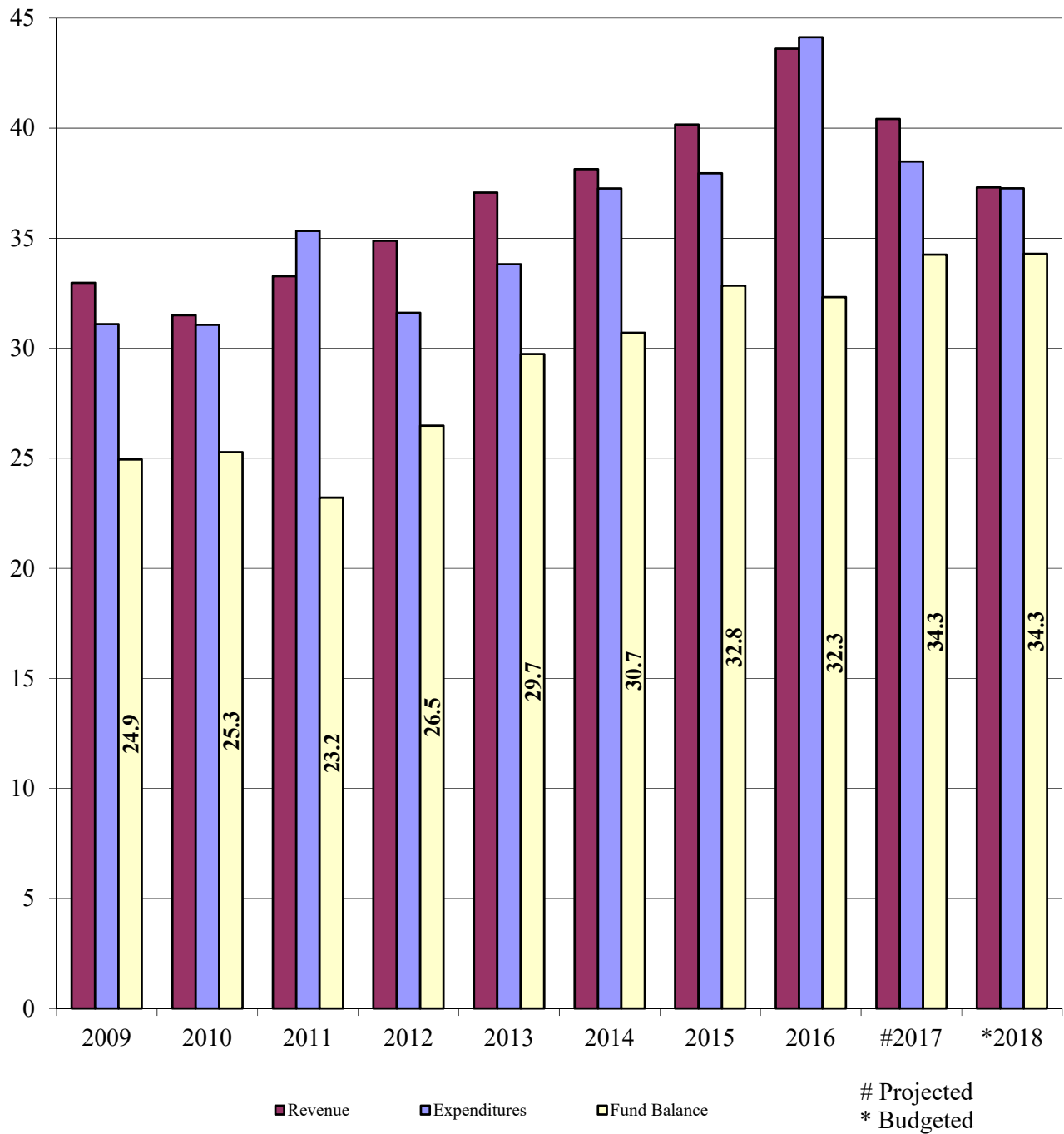
| | Budget FY 2016 | Budget FY 2017 | Change | |
|--------------------|---------------------------|---------------------------|---------------------|-------------------|
| | | | Dollars | Percentage |
| Personnel Services | \$ 22,071,800 | \$ 23,033,700 | \$ 961,900 | 4.4% |
| Program Costs | 8,003,675 | 8,280,110 | 276,435 | 3.5% |
| Debt Service | 2,950,000 | 2,950,000 | - | 0.0% |
| Capital Outlay | <u>3,075,600</u> | <u>3,002,000</u> | <u>(73,600)</u> | <u>-2.4%</u> |
| TOTAL | <u>\$ 36,101,075</u> | <u>\$ 37,265,810</u> | <u>\$ 1,164,735</u> | <u>3.2%</u> |

**GENERAL FUND
FISCAL YEAR 2017-2018
CAPITAL OUTLAY EXPENDITURES - BY ACTIVITY**

| <u>Activity</u> | <u>Account #</u> | <u>Description</u> | <u>Cost</u> | <u>Total</u> |
|-----------------------------|-------------------------|--|---------------------|---------------------|
| Information/Tech | 41640-88930 | (1) Equip. Replacement Fund Contribution | 513,000 | |
| Information/Tech | 41640-89540 | Miscellaneous Computer Hardware | 15,000 | |
| Information/Tech | 41640-89550 | Miscellaneous Computer Software | 9,000 | |
| Information/Tech | 41640-89555 | Miscellaneous Technology Infrastructure | 15,000 | 552,000 |
| GIS | 41645-89530 | Equipment | 6,000 | 6,000 |
| Planning | 41700-89550 | (1) Sunguard/CRW Permitting Software Updates | 7,000 | 7,000 |
| Codes | 41710-89520 | (2) 2017 Ford Explorer | 53,500 | 53,500 |
| Police Department | 42100-88930 | (1) Equip. Replacement Fund Contribution | 411,000 | |
| Police Department | 42100-89560 | Miscellaneous Technology | 12,000 | 423,000 |
| Fire Department | 42200-88930 | (1) Equip. Replacement Fund Contribution | 329,000 | |
| Fire Department | 42200-89530 | (2) LifePack 15 | 37,500 | 366,500 |
| Public Works | 43120-88930 | (1) Equip. Replacement Fund Contribution | 190,000 | |
| Public Works | 43120-89520 | (1) 1-Ton Pickup Truck | 30,000 | |
| Public Works | 43120-89530 | (2) Salt Hopper Spreaders | 13,500 | |
| Public Works | 43120-89530 | (1) 7.5' Snow Plow | 5,500 | |
| Public Works | 43120-82640 | Street Resurfacing | 760,000 | 999,000 |
| Storm Drainage | 43150-89440 | Subdivision Improvements | 50,000 | 50,000 |
| Traffic Signalization | 43165-88930 | (1) Equip. Replacement Fund Contribution | 14,000 | |
| Traffic Signalization | 43165-89530 | (1) Controller | 7,500 | 21,500 |
| Engineering | 43800-89520 | (1) 3/4 Ton 4 X 4 Single Cab Truck | 27,500 | 27,500 |
| Parks & Recreation | 44400-88930 | (1) Equip. Replacement Fund Contribution | 10,000 | |
| Parks & Recreation | 44400-89520 | (1) 3/4 Ton 4 X 4 Single Cab Truck | 27,500 | |
| Parks & Recreation | 44400-89530 | (1) Debris Blower | 7,500 | |
| Parks & Recreation | 44400-89530 | (2) Zero Turn Mower | 25,000 | |
| Parks & Recreation | 44400-89530 | (1) Sand Pro | 16,000 | 86,000 |
| Transfer to Capital Project | 52000-88080 | Miscellaneous Capital Projects | 300,000 | 300,000 |
| Transfer to Facility Maint | 52000-88085 | Miscellaneous Facility Maintenance | 200,000 | 200,000 |
| TOTAL | | | \$ 3,092,000 | \$ 3,092,000 |

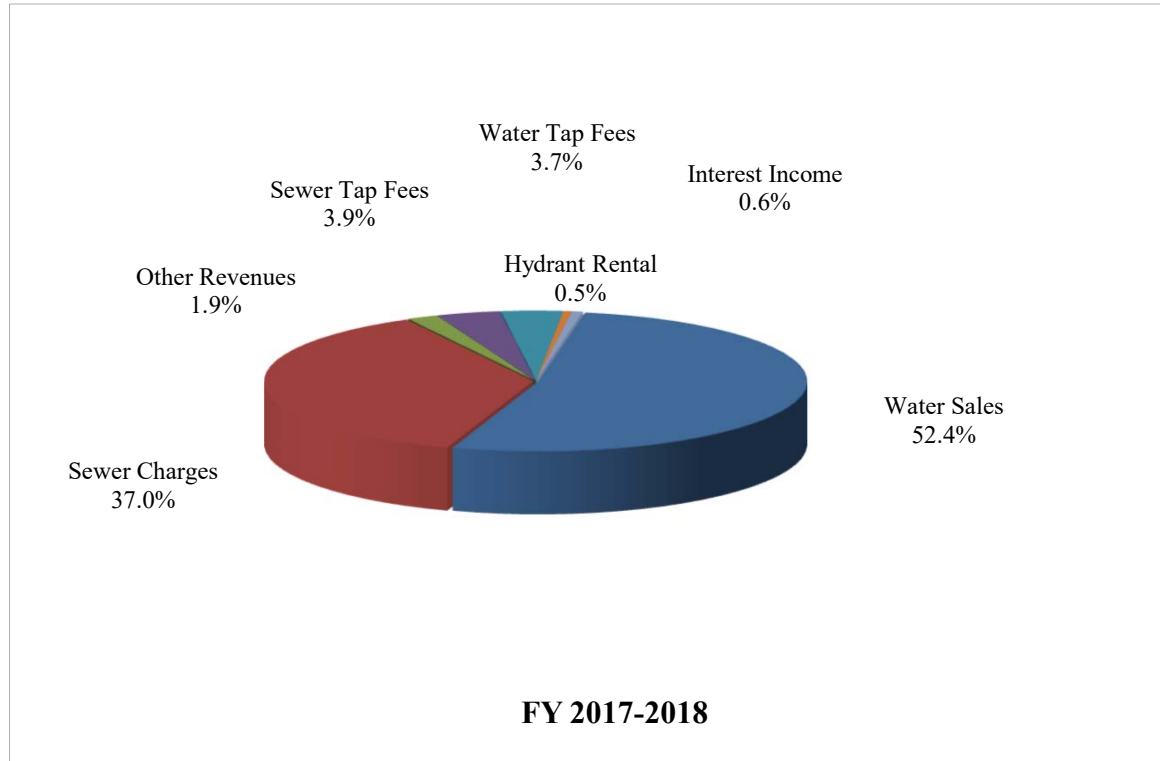
GENERAL FUND Revenues, Expenditures, and Unassigned Fund Balance

Millions



WATER & SEWER FUND

Operating Revenues



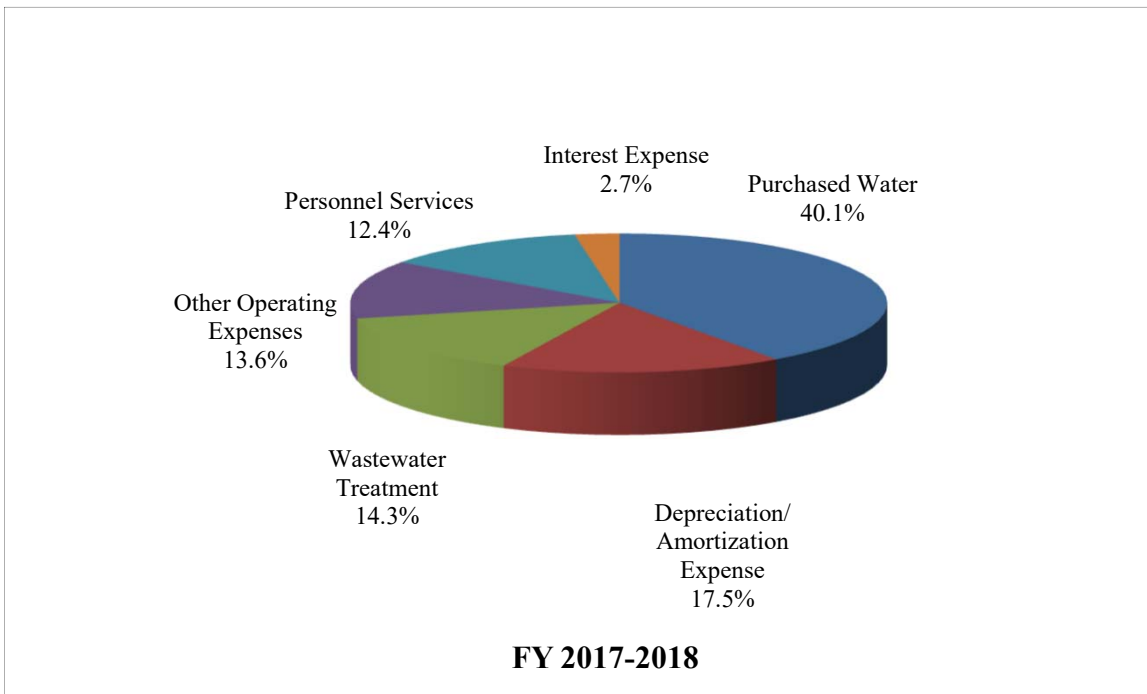
CITY OF BRENTWOOD WATER AND SEWER FUND OPERATING REVENUE RATIOS

| | 2016-2017 Amount | BUDGET % | 2017-2018 Amount | BUDGET % |
|---------------------------------|----------------------|---------------|----------------------|---------------|
| Water Sales | \$ 9,373,085 | 47.9% | \$ 10,202,850 | 52.4% |
| Sewer Charges | 6,873,995 | 35.1% | 7,212,500 | 37.0% |
| Other Revenues | 385,560 | 2.0% | 363,500 | 1.9% |
| Sewer Tap Fees | 1,490,000 | 7.6% | 750,000 | 3.9% |
| Water Tap Fees | 1,275,000 | 6.5% | 725,000 | 3.7% |
| Hydrant Rental | 100,000 | 0.5% | 100,000 | 0.5% |
| Interest Income | 68,000 | 0.3% | 125,000 | 0.6% |
| TOTAL OPERATING REVENUES | \$ 19,565,640 | 100.0% | \$ 19,478,850 | 100.0% |

WATER & SEWER FUND

Operating Expenses

(Excludes Capital Improvements)



CITY OF BRENTWOOD WATER AND SEWER FUND OPERATING EXPENSE RATIOS

| | 2016-2017 Amount | BUDGET % | 2017-2018 Amount | BUDGET % |
|-----------------------------------|---------------------|---------------|----------------------|---------------|
| Purchased Water | \$ 6,985,000 | 39.7% | \$ 7,105,610 | 40.1% |
| Depreciation/Amortization Expense | 3,000,000 | 17.0% | 3,000,000 | 16.9% |
| Wastewater Treatment | 2,650,000 | 15.1% | 2,526,590 | 14.3% |
| Other Operating Expenses | 2,070,390 | 11.8% | 2,408,150 | 13.6% |
| Personnel Services | 2,118,895 | 12.0% | 2,194,180 | 12.4% |
| Interest Expense | 773,315 | 4.4% | 475,705 | 2.7% |
| TOTAL OPERATING EXPENSES | \$17,597,600 | 100.0% | \$ 17,710,235 | 100.0% |

CAPITAL IMPROVEMENTS PROGRAM

CAPITAL IMPROVEMENTS PROGRAM

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

Over the past 20+ years, Brentwood has invested considerable resources in developing and enhancing important community resources. Our citizens widely use, benefit from, and depend on these investments. For Brentwood, the CIP remains a “work in progress” with important projects and unmet needs that warrant funding consideration during the next six years. Examples include road projects that improve safety and reduce congestion for drivers; enhancements to our utility systems that improve the reliability and capacity to deliver services to existing and future customers and protect the environment; and new park development that expands recreational opportunities for youth and adults. While the program presented here is a six-year program, the plan is a living document with only the first year fully committed as part of the FY 2018 budget. The plan is updated every year, and projects in years two through five may be added, deleted, or changed in terms of scheduling in future updates of the plan.

Summary Overview

The proposed FY 2018-2023 Capital Improvements Program is an ambitious plan that calls for the investment of **\$138,440,000** in City, State, Federal, and private funds to upgrade and expand the City’s infrastructure in the major program areas of transportation, utilities, parks and recreation, general facilities and equipment, technology, and storm drainage. A program of this magnitude cannot be undertaken with local resources alone; therefore, local funding is being used to strategically leverage state and federal aid to the program, particularly for transportation improvements. About **\$43 million** of the **\$138 million** program (31%) is dependent upon receipt of inter-governmental revenues (state and federal), targeted mostly to the improvement of Franklin Road and annual street repaving over the next six years.

The net local investment of **\$95.4 million** over six-years will require a significant funding commitment, including direct support of over **\$91.5 million** on a “pay as you go basis,” primarily from the General Fund and other funds that depend on annual contributions from the General Fund. The dependent funds that receive most of their revenue from the General Fund include, but are not limited to, the Capital Projects Fund, Equipment Replacement Division, and Facilities Maintenance Division. The Capital Projects Fund also receives periodic contributions from the proceeds of recently issued General Obligation (G.O.) bonds and proceeds from Public Works Project Fees and Adequate Facilities Taxes for specific capital projects. Private

contributions are also received for specific capital projects such as offsite road improvements that benefit new development. The Water and Sewer Fund also makes direct expenditures from its annual operating budget, accumulated retained earnings, and tap fees for various water and sewer system improvements.

The proposed CIP program cannot be implemented without the issuance of new General Obligation Bonds totaling **\$4.9 million** proposed in FY 2018. While no additional bond issues are currently forecasted over the remaining five years of the CIP, the City's debt service financial model indicates that an additional \$9.8 million in G.O. bonded debt capacity exists over this time period should additional significant capital projects be identified in future CIP updates. Examples of future projects that could require debt financing include a potential Police headquarters facility, a significant road improvement project, or a land acquisition opportunity for parks and greenspace. The six-year CIP plan does not include issuance of any Water/Sewer Bonds. The associated annual debt service with the proposed G.O. Bonds is projected to not require a property tax increase.

Total project costs in the major program areas over the next six years (FY 2018-2023) are summarized below:

| | | |
|------------------------|----------------------|---------------|
| Transportation | \$78,335,000 | 56.6% |
| Utilities | 35,670,000 | 25.8% |
| Facilities & Equipment | 11,820,000 | 8.5% |
| Technology | 9,500,000 | 6.8% |
| Parks & Recreation | 2,765,000 | 2.0% |
| Storm Drainage | <u>350,000</u> | <u>0.3%</u> |
| TOTAL | \$138,440,000 | 100.0% |

Transportation improvements are the largest component in the six-year program. Proposed projects will address safety concerns associated with substandard narrow roads and provide additional capacity to help reduce existing and future traffic congestion. The single largest project in the six-year plan involves improvements to Franklin Road South to five lanes from Concord Road to south of Moore's Lane, with an updated cost estimate totaling over \$37 million with over \$36 million of this cost being direct state funding for construction and a portion of the City's utility relocation costs.

In the Franklin Road project, the City has assumed responsibility for engineering design and right-of-way acquisition costs, subject to TDOT paying for utility relocations and construction costs. This project is expected to bid by summer of 2017 and begin construction shortly thereafter. Unfortunately, the scope of this project means that construction will likely take a minimum of three years to complete, possibly more. TDOT continues to face serious budget limitations and is unable to fund all the road construction needs across the State from the revenue generated from the current State and Federal gasoline tax with continued uncertainty at this point about new revenue from the state. Unfortunately, a TDOT commitment to financially participate in any future improvement projects on other state routes such as Wilson Pike between Concord and Church Street is highly unlikely in the foreseeable future.

Significant local funding (\$10.9 million) is allocated over the next three years for two related projects along Sunset Road. The first project that will get underway in spring of 2017 is the realignment of the Sunset Road and Ragsdale Road intersection to eliminate serious safety issues related to the horizontal and vertical curves leading into this intersection. The project includes both road widening and bridge improvements to sections of Sunset and Ragsdale roads. The second project will begin where the first project ends and widen Sunset Road north all of the way to Concord Road. For the first time, the six-year plan includes significant funding (\$9.6 million) projected to be provided to the City of Franklin in FY 2021 to initiate construction on the McEwen Drive extension east of Wilson Pike through the Taramore subdivision.

The City will maintain a significant commitment to street resurfacing over the six-year period in the total amount of \$13.2 million. The FY 2018 proposed resurfacing funding level of \$2.2 million reflects no increase in base funding over FY 2017. Projected funding levels over the six-year plan reflect continuation of the \$2.2 million annual funding amount. While the potential exists for future additional funding for resurfacing being provided through a new transportation funding plan that could be approved by the state this legislative session, no projections are being included until a final plan is approved. Absent additional state funds, fully funding the street resurfacing plan over the six year CIP period will require annual direct transfers of \$300,000 from the General Fund to the Capital Projects Fund.

The proposed six year **Utilities** program continues the shift from rehabilitation of the original sewer system to long-term capacity planning for both the water and sewer systems. From a water service standpoint, the City faces the continuing challenge of having to significantly overbuild its distribution system in order to be able to satisfy summer irrigation system demands. This unbalanced seasonal demand has resulted in the City's primary water supplier, Harpeth Valley Utility District, adjusting the City's minimum bill obligations to a point where the new monthly minimum bill volume will be greater than the actual volume of water needed during most months of the year. The six-year plan provides for an \$11.2 million investment to expand the capability of the system to distribute water to our customers throughout the service area. This investment in the overall water distribution system should position it to handle the peak summer demands in the immediate future and when build-out occurs in our water service area. However, such a commitment does come with some risk should factors outside the City's control (i.e. weather, state mandated water use restrictions, etc.) result in reductions in summer peak demand and associated revenues. In addition to water capacity projects, the six-year plan also invests heavily (\$4.4 million) in the replacement of aging water system infrastructure.

Now that the heaviest phase of sewer rehabilitation work is over, the focus is shifting to sewer system capacity improvements as identified in the sewer system master plan. This includes sub-basin conveyance and system-wide capacity projects to insure the sewer system can adequately serve the community as build out of the service area progresses. A total of \$9.5 million is programmed over the six year CIP period for sewer capacity projects, including a proposed wet weather sewage storage tank adjacent to the Brentwood pump station. Note that funding for these capacity related improvements is projected to come entirely from sewer tap fees collected from new development projects over the past several years and in the future.

The primary focus of the **General Facilities and Equipment** program over six years will be the ongoing effort to accumulate funding annually for the periodic replacement and upgrade of essential vehicles and heavy equipment. This systematic approach will allow for over \$6.0 million in vehicles and equipment (costing more than \$40,000 per unit) to be replaced over the next six years. This reserve allows us to avoid an adverse budgetary impact in a single year.

New funding (\$200,000) is programmed for detailed space utilization analysis and preliminary site investigation related to a potential new Police department facility. This additional information and cost estimates are intended to allow the City Commission to make a final decision about moving forward with this project. Funding (\$1,070,000) is also provided for development of a parks operation facility that would consolidate both Parks Department office functions and some maintenance and storage functions

Funding is programmed in the Municipal Center enterprise fund for continued upkeep and improvement of the 30-year-old city hall facility, including roof replacement in FY 2018. Annual funding from the Facilities Maintenance Fund is also programmed throughout the six-year period to assure proper upkeep of various city facilities. Major projects programmed within this fund over the six-year plan include repaving of the Service Center maintenance yard and replacement of the Library roof, both in FY 2018. Finally, \$1.3 million remains in reserve for possible public infrastructure improvement in the Town Center area as may be deemed appropriate in coordination with redevelopment of the original Town Center area.

The **Technology** program emphasizes the replacement and upgrade of computer hardware and software and other state of the art equipment that allows our employees to continue to deliver services in a responsive, cost effective manner. About \$2.5 million is allocated for computer equipment and hardware upgrades and replacements over six years. Significant funding of almost \$5.5 million is programmed over the first two years of the plan for the City's share of the cost for implementation of a countywide 700 megahertz radio system that would allow all public safety agencies in Williamson County and the county school system to communicate on the same system. This system is proposed to be interconnected with the Metro Nashville 800 MHz radio system to provide even greater regional communications interoperability. This \$5.5 million amount includes \$800,000 for the proposed replacement of all non-public safety radios (i.e. Public Works, Water Services, etc.) with radio capable of operating on the new system once it is fully operational in FY 2019. Finally, funding in the amount of \$500,000 is also provided in FY 2020 for the potential upgrade or replacement of the City's general ledger and HR software systems which will be 15 years old at that point.

Over the past several years, the City has made a major commitment toward the acquisition and development of new park land including the purchase and Phase 1 development of the 400 acre Marcella Vivrette Smith Park, the developer funded construction of the 24 acre Margaret Hayes Powell Park, and construction of Wikle and Flagpole parks completed in fall of 2016. The **Parks and Recreation** program over the next six years includes completion of Phase 2 improvements at Smith Park in early FY 2018 as well as significant funding (\$910,000) for proactive major maintenance projects within existing park facilities.

RESOLUTION 2017-45

**A RESOLUTION TO ADOPT A CAPITAL IMPROVEMENTS PROGRAM FOR THE
CITY OF BRENTWOOD FOR THE FISCAL YEARS 2018-2023**

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

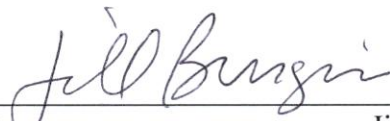
WHEREAS, a proposed program for capital improvements has been developed for the next six years to address the needs of a growing community; and

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 2018-2023, 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 Jill Burgin

ADOPTED: 6/26/2017

Approved as to form:



RECORDER Deborah Hedgepath



CITY ATTORNEY Roger A. Horner

MAJOR CAPITAL IMPROVEMENT PROJECTS
(i.e. Greater than \$500,000)
Fiscal Year 2017 - 2018

General Facilities and Equipment

| | |
|--------------------|------------|
| Equipment/Vehicles | \$ 855,000 |
|--------------------|------------|

Technology

| | |
|-----------------------------|--------------|
| Computer Hardware/Equipment | \$ 500,000 |
| Radio System | \$ 4,300,000 |

Transportation

| | |
|---------------------------------|---------------|
| Bicycle and Pedestrian Projects | \$ 655,000 |
| Crockett Road Roundabout | \$ 700,000 |
| Franklin Road (south section) | \$ 11,225,000 |
| Split Log Road Realignment | \$ 740,000 |
| Street Resurfacing | \$ 2,200,000 |
| Sunset / Ragsdale Intersection | \$ 5,220,000 |

Parks

| | |
|------------------------------|------------|
| Marcella Vivrette Smith Park | \$ 770,000 |
|------------------------------|------------|

Utilities

| | |
|------------------------------------|--------------|
| Sewer System Capacity Improvements | \$ 500,000 |
| Sewer Rehabilitation Program | \$ 2,390,000 |
| Sewer Miscellaneous Improvements | \$ 540,000 |
| Meter Reading Program Upgrade | \$ 1,200,000 |
| Water Line Replacement Program | \$ 620,000 |

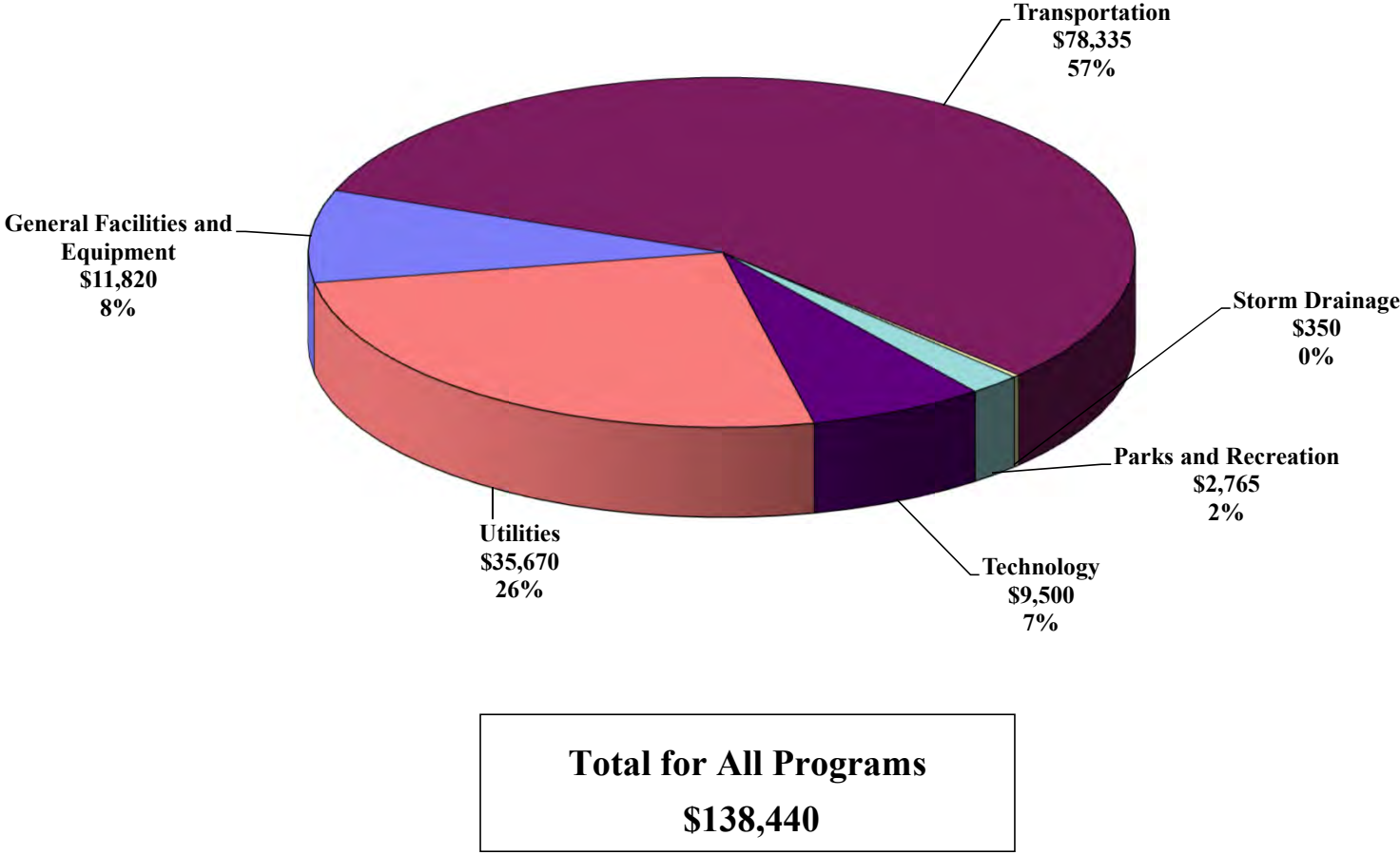
CITY OF BRENTWOOD, TENNESSEE
ANNUAL OPERATING IMPACT - CAPITAL IMPROVEMENTS PROGRAM
FISCAL YEAR 2018 - 2023
(000'S)

| <u>Programs</u> | <u>Projects</u> | <u>Personnel Services</u> | <u>Operating Expenditures</u> | <u>Debt Service</u> | <u>Total Operating Budget Impact</u> | <u>Program Totals</u> |
|---------------------------|--|--------------------------------------|--|--------------------------------|---|----------------------------------|
| General Facilities | Community Identity Features | - | - | - | - | |
| | Community Planning | - | - | - | - | |
| | Equipment/Vehicles | - | - | - | - | |
| | Library | - | - | - | - | |
| | Municipal Center | - | 15 | - | 15 | |
| | Park Operations Facility | - | 45 | - | 45 | |
| | Police Headquarters | - | - | - | - | |
| | Safety Center East | - | - | - | - | |
| | Service Center | - | - | - | - | |
| | Town Center Improvements | - | - | - | - | |
| | Total - General Facilities | | | | | 60 |
| Technology | Computer Equipment | - | - | - | - | |
| | Emergency Communications Center | - | - | - | - | |
| | Fiber Optic Network | - | 10 | - | 10 | |
| | GIS | - | - | - | - | |
| | Radio System | - | 350 | - | 350 | |
| | Security System | - | 5 | - | 5 | |
| | Software Systems | - | 15 | - | 15 | |
| | Warning Sirens | - | 1 | - | - | |
| | Total - Technology | | | | | 380 |
| Transportation | Bike and Pedestrian Projects | - | - | - | - | |
| | Carothers Parkway | - | - | - | - | |
| | Concord Road (west of Arrowhead Drive) | - | - | - | - | |
| | Concord Road (east of Edmondson Pike) | - | - | - | - | |
| | Crockett Road | - | - | - | - | |
| | Franklin Road (south section) | - | - | - | - | |
| | Mallory Lane | - | - | - | - | |
| | McEwen Drive | - | - | - | - | |
| | Ragsdale Road | - | - | - | - | |
| | Split Log Road | - | - | - | - | |
| | Street Lighting | - | - | - | - | |
| | | | | | | |

CITY OF BRENTWOOD, TENNESSEE
ANNUAL OPERATING IMPACT - CAPITAL IMPROVEMENTS PROGRAM
FISCAL YEAR 2018 - 2023
(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> | | | | | |
|------------------------------|---|-------------------------------|-----------------------------------|-------------------------|--|---------------------------|------------|-----------|--------------|-----------|--------------|
| Transportation (cont'd) | Street Resurfacing | - | 10 | - | - | | | | | | |
| | Sunset Road | - | - | 340 | 340 | | | | | | |
| | Traffic Signal Upgrades | - | 10 | - | 10 | | | | | | |
| | Total - Transportation | | | | | 350 | | | | | |
| Storm Drainage | Derby Glen | - | - | - | - | | | | | | |
| | Johnson Chapel Road | - | - | - | - | | | | | | |
| | Subdivision Drainage | - | - | - | - | | | | | | |
| | Total - Storm Drainage | | | | | | | | | | |
| Parks/Recreation | Concord Park | - | - | - | - | | | | | | |
| | Crockett Park | - | - | - | - | | | | | | |
| | Deerwood Arboretum | - | - | - | - | | | | | | |
| | Flagpole & Wikle Parks | - | - | - | - | | | | | | |
| | Granny White Park | - | 1 | - | 1 | | | | | | |
| | Marcella Vivrette Smith Park | - | - | - | - | | | | | | |
| | Maryland Way Park | - | - | - | - | | | | | | |
| | Owl Creek Park | - | - | - | - | | | | | | |
| | River Park | - | - | - | - | | | | | | |
| | Tower Park | - | - | - | - | | | | | | |
| | Total - Parks/Recreation | | | | | 1 | | | | | |
| Utilities | Meter Reading Program Upgrade | - | (50) | - | (50) | | | | | | |
| | Miscellaneous Sewer Service Additions | - | 5 | - | 5 | | | | | | |
| | Miscellaneous Sewer System Improvements | - | - | - | - | | | | | | |
| | Miscellaneous Water System Improvements | - | - | - | - | | | | | | |
| | Sewer System Model | - | 10 | - | 10 | | | | | | |
| | Sewer Rehabilitation Program | - | (1,050) | - | - | | | | | | |
| | Sewer System Capacity Improvements | - | - | - | - | | | | | | |
| | Water Line Replacement Program | - | (10) | - | (10) | | | | | | |
| | Water System Capacity Improvements | - | - | 305 | 305 | | | | | | |
| | Total - Utilities | | | | | 260 | | | | | |
| TOTALS - ALL PROGRAMS | | \$ | - | \$ | (633) | \$ | 645 | \$ | 1,051 | \$ | 1,051 |

**City of Brentwood, Tennessee
Capital Improvements Program
Fiscal Years 2018-2023
Program Expenditures
(000's)**



City of Brentwood, Tennessee
Capital Improvements Program
Fiscal Year 2018 - 2023
Summary - All Projects
(000's)

| | | Projected FY 2017 | FY 2018 | FY 2019 | FY 2020 | FY 2021 | FY 2022 | FY 2023 | Total 6 Years 2018-2023 |
|---------------------------|--|------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--|
| General Facilities | Community Identity Features | - | 15 | 15 | 15 | 15 | 15 | 15 | 90 |
| | Community Planning | - | 90 | - | - | 50 | - | 50 | 190 |
| | Equipment/Vehicles | 720 | 855 | 1,460 | 695 | 580 | 915 | 1,525 | 6,030 |
| | Library | 50 | 360 | 50 | 50 | 50 | 50 | 50 | 610 |
| | Municipal Center | 180 | 400 | 170 | 170 | 170 | 170 | 170 | 1,250 |
| | Park Operations Facility | - | 70 | 1,000 | - | - | - | - | 1,070 |
| | Police Headquarters | - | 200 | - | - | - | - | - | 200 |
| | Safety Center East | 25 | 55 | 25 | 25 | 25 | 25 | 25 | 180 |
| | Service Center | 50 | 150 | 50 | 550 | 50 | 50 | 50 | 900 |
| | Town Center Improvements | - | - | 1,300 | - | - | - | - | 1,300 |
| | Total - General Facilities | 1,025 | 2,195 | 4,070 | 1,505 | 940 | 1,225 | 1,885 | 11,820 |
| Technology | Computer Equipment | 490 | 500 | 415 | 325 | 470 | 230 | 560 | 2,500 |
| | Emergency Communications Center | 750 | - | - | - | - | - | - | - |
| | Fiber Optic Network | 20 | - | 270 | 85 | - | - | - | 355 |
| | GIS | - | 150 | - | - | 45 | - | - | 195 |
| | Radio System | 140 | 4,300 | 1,160 | - | - | - | - | 5,460 |
| | Security System | - | - | 300 | - | - | - | - | 300 |
| | Software Systems | 195 | - | 25 | 515 | 15 | 15 | 15 | 585 |
| | Warning Sirens | - | - | 35 | - | 35 | - | 35 | 105 |
| | Total - Technology | 1,595 | 4,950 | 2,205 | 925 | 565 | 245 | 610 | 9,500 |
| Transportation | ADA Retrofits | 90 | - | - | 100 | 200 | 200 | - | 500 |
| | Bike and Pedestrian Projects | 50 | 655 | 500 | 350 | 350 | 350 | 350 | 2,555 |
| | Carothers Parkway | 205 | - | - | - | - | - | - | - |
| | Concord Road (west of Arrowhead Drive) | 130 | - | - | - | - | - | - | - |
| | Concord Road (east of Edmondson Pike) | 1,000 | - | - | - | - | - | - | - |
| | Crockett Road | 70 | 700 | 250 | - | - | - | - | 950 |
| | Franklin Road (south section) | 2,620 | 11,225 | 15,500 | 10,300 | - | - | - | 37,025 |
| | Mallory Lane | - | 75 | - | 500 | - | - | - | 575 |
| | McEwen Drive | - | - | - | - | 8,960 | - | 630 | 9,590 |
| | Ragsdale Road | - | - | - | - | - | 400 | 600 | 1,000 |
| | Split Log Road | 10 | 740 | - | - | - | - | - | 740 |

City of Brentwood, Tennessee
Capital Improvements Program
Fiscal Year 2018 - 2023
Summary - All Projects
(000's)

| | Projected FY 2017 | FY 2018 | FY 2019 | FY 2020 | FY 2021 | FY 2022 | FY 2023 | Total 6 Years 2018-2023 |
|-----------------------------------|---|---------------|---------------|---------------|---------------|---------------|---------------|-------------------------------|
| Tranportation (cont'd) | Street Lighting | - | - | 20 | 20 | 20 | 20 | 100 |
| | Street Resurfacing | 2,930 | 2,200 | 2,200 | 2,200 | 2,200 | 2,200 | 13,200 |
| | Sunset Road | 3,015 | 5,220 | 2,640 | 3,025 | - | - | 10,885 |
| | Traffic Signal Upgrades | 225 | 340 | 175 | 175 | 175 | 175 | 1,215 |
| | Total - Transportation | 10,345 | 21,155 | 21,285 | 16,670 | 11,905 | 3,345 | 78,335 |
| Storm Drainage | Derby Glen | 50 | - | - | - | - | - | - |
| | Johnson Chapel Road | - | 50 | - | - | - | - | 50 |
| | Subdivision Drainage | 50 | 50 | 50 | 50 | 50 | 50 | 300 |
| | Total - Storm Drainage | 100 | 100 | 50 | 50 | 50 | 50 | 350 |
| Parks/Recreation | Concord Park | 5 | - | - | - | - | - | - |
| | Crockett Park | 85 | 115 | 80 | 90 | 75 | 250 | 1,085 |
| | Deerwood Arboretum | 15 | - | - | 40 | - | - | 40 |
| | Flagpole & Wikle Parks | 320 | 20 | 25 | - | - | - | 45 |
| | Granny White Park | 50 | - | 15 | 35 | 100 | 145 | 325 |
| | Marcella Vivrette Smith Park | 2,170 | 770 | 150 | - | - | 50 | 970 |
| | Maryland Way Park | - | - | 150 | - | - | - | 150 |
| | Owl Creek Park | 60 | - | 75 | - | - | - | 135 |
| | River Park | - | 10 | - | 5 | - | - | 15 |
| | Total - Parks/Recreation | 2,705 | 915 | 495 | 170 | 175 | 445 | 2,765 |
| Utilities | Meter Reading Program Upgrade | 225 | 1200 | 500 | 0 | 0 | 0 | 1,700 |
| | Miscellaneous Sewer Service Additions | 0 | 45 | 105 | 415 | 45 | 45 | 700 |
| | Miscellaneous Sewer System Improvements | 35 | 540 | 115 | 110 | 110 | 110 | 1,095 |
| | Miscellaneous Water System Improvements | 110 | 115 | 185 | 110 | 110 | 110 | 740 |
| | Sewer Rehabilitation Program | 925 | 2390 | 1050 | 575 | 575 | 575 | 5,740 |
| | Sewer System Capacity Improvements | 0 | 500 | 1600 | 5300 | 700 | 700 | 9,500 |
| | Sewer Lift Station Rehabilitation | 0 | 30 | 285 | 230 | 0 | 0 | 545 |
| | Water Line Replacement Program | 0 | 620 | 790 | 690 | 910 | 835 | 4,425 |
| | Water System Capacity Improvements | 90 | 440 | 735 | 3000 | 2350 | 2350 | 11,225 |
| | Total - Utilities | 1,385 | 5,880 | 5,365 | 10,430 | 4,800 | 4,725 | 35,670 |
| TOTALS | | 17,155 | 35,195 | 33,470 | 29,750 | 18,435 | 10,035 | 138,440 |

City of Brentwood, Tennessee
Capital Improvements Program
Fiscal Year 2018 - 2023
Program Expenditures - Summary
(000's)

| <u>Program</u> | Projected FY 2017 | FY 2018 | FY 2019 | FY 2020 | FY 2021 | FY 2022 | FY 2023 | Total 6 Years 2018-2023 |
|----------------------------------|------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--|
| General Facilities and Equipment | 1,025 | 2,195 | 4,070 | 1,505 | 940 | 1,225 | 1,885 | 11,820 |
| Technology | 1,595 | 4,950 | 2,205 | 925 | 565 | 245 | 610 | 9,500 |
| Transportation | 10,345 | 21,155 | 21,285 | 16,670 | 11,905 | 3,345 | 3,975 | 78,335 |
| Storm Drainage | 100 | 100 | 50 | 50 | 50 | 50 | 50 | 350 |
| Parks and Recreation | 2,705 | 915 | 495 | 170 | 175 | 445 | 565 | 2,765 |
| Utilities | 1,385 | 5,880 | 5,365 | 10,430 | 4,800 | 4,725 | 4,470 | 35,670 |
| Grand Total | 17,155 | 35,195 | 33,470 | 29,750 | 18,435 | 10,035 | 11,555 | 138,440 |

City of Brentwood, Tennessee
Capital Improvements Program
Fiscal Year 2018 - 2023
Sources of Funds - Summary
(000's)

| <u>Source</u> | Projected FY 2017 | FY 2018 | FY 2019 | FY 2020 | FY 2021 | FY 2022 | FY 2023 | Total 6 Years 2018-23 |
|---|------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------------------------|
| Capital Projects Fund | 6,655 | 9,675 | 4,520 | 825 | 3,500 | 300 | 300 | 19,120 |
| Emergency Communications District Fund | - | - | - | - | - | - | - | - |
| Equipment Replacement Division | 1,210 | 1,355 | 1,900 | 1,035 | 1,065 | 1,160 | 2,100 | 8,615 |
| Facilities Maintenance Division | 310 | 515 | 345 | 345 | 350 | 395 | 340 | 2,290 |
| General Fund | 810 | 965 | 3,530 | 2,505 | 1,640 | 2,145 | 2,405 | 13,190 |
| General Fund (Unrestricted Balance) | 1,500 | - | - | - | 5,760 | - | - | 5,760 |
| General Obligation Bond Proceeds | 1,000 | 3,900 | - | - | - | - | - | 3,900 |
| Municipal Center Fund | 180 | 400 | 170 | 170 | 170 | 170 | 170 | 1,250 |
| Private Sources | 75 | 30 | 5 | 75 | 5 | 5 | 635 | 755 |
| Public Works Project Fee Fund | 1,000 | 600 | 1,000 | 3,000 | - | - | - | 4,600 |
| Inter-Governmental Sources | 1,165 | 10,450 | 15,500 | 10,300 | - | - | - | 36,250 |
| State Street Aid Fund | 1,780 | 1,140 | 1,140 | 1,140 | 1,140 | 1,140 | 1,140 | 6,840 |
| Water and Sewer Fund | 915 | 5,185 | 2,925 | 1,715 | 1,715 | 3,055 | 3,550 | 18,145 |
| Water Tap Fees and NCGUD Grove Tap Fees | - | 440 | 735 | 3,000 | 2,350 | 925 | 175 | 7,625 |
| Sewer Tap Fees | - | 540 | 1,700 | 5,640 | 740 | 740 | 740 | 10,100 |
| Water & Sewer Bond/Note Proceeds | 555 | - | - | - | - | - | - | - |
| Grand Total | 17,155 | 35,195 | 33,470 | 29,750 | 18,435 | 10,035 | 11,555 | 138,440 |

City of Brentwood, Tennessee
Capital Improvements Program
Fiscal Year 2018 - 2023
Summary - All Projects
(000's)

| | | Projected FY 2017 | FY 2018 | FY 2019 | FY 2020 | FY 2021 | FY 2022 | FY 2023 | Total 6 Years 2018-2023 |
|---------------------------|--|------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--|
| General Facilities | Community Identity Features | - | 15 | 15 | 15 | 15 | 15 | 15 | 90 |
| | Community Planning | - | 90 | - | - | 50 | - | 50 | 190 |
| | Equipment/Vehicles | 720 | 855 | 1,460 | 695 | 580 | 915 | 1,525 | 6,030 |
| | Library | 50 | 360 | 50 | 50 | 50 | 50 | 50 | 610 |
| | Municipal Center | 180 | 400 | 170 | 170 | 170 | 170 | 170 | 1,250 |
| | Park Operations Facility | - | 70 | 1,000 | - | - | - | - | 1,070 |
| | Police Headquarters | - | 200 | - | - | - | - | - | 200 |
| | Safety Center East | 25 | 55 | 25 | 25 | 25 | 25 | 25 | 180 |
| | Service Center | 50 | 150 | 50 | 550 | 50 | 50 | 50 | 900 |
| | Town Center Improvements | - | - | 1,300 | - | - | - | - | 1,300 |
| | Total - General Facilities | 1,025 | 2,195 | 4,070 | 1,505 | 940 | 1,225 | 1,885 | 11,820 |
| Technology | Computer Equipment | 490 | 500 | 415 | 325 | 470 | 230 | 560 | 2,500 |
| | Emergency Communications Center | 750 | - | - | - | - | - | - | - |
| | Fiber Optic Network | 20 | - | 270 | 85 | - | - | - | 355 |
| | GIS | - | 150 | - | - | 45 | - | - | 195 |
| | Radio System | 140 | 4,300 | 1,160 | - | - | - | - | 5,460 |
| | Security System | - | - | 300 | - | - | - | - | 300 |
| | Software Systems | 195 | - | 25 | 515 | 15 | 15 | 15 | 585 |
| | Warning Sirens | - | - | 35 | - | 35 | - | 35 | 105 |
| | Total - Technology | 1,595 | 4,950 | 2,205 | 925 | 565 | 245 | 610 | 9,500 |
| Transportation | ADA Retrofits | 90 | - | - | 100 | 200 | 200 | - | 500 |
| | Bike and Pedestrian Projects | 50 | 655 | 500 | 350 | 350 | 350 | 350 | 2,555 |
| | Carothers Parkway | 205 | - | - | - | - | - | - | - |
| | Concord Road (west of Arrowhead Drive) | 130 | - | - | - | - | - | - | - |
| | Concord Road (east of Edmondson Pike) | 1,000 | - | - | - | - | - | - | - |
| | Crockett Road | 70 | 700 | 250 | - | - | - | - | 950 |
| | Franklin Road (south section) | 2,620 | 11,225 | 15,500 | 10,300 | - | - | - | 37,025 |
| | Mallory Lane | - | 75 | - | 500 | - | - | - | 575 |
| | McEwen Drive | - | - | - | - | 8,960 | - | 630 | 9,590 |
| | Ragsdale Road | - | - | - | - | - | 400 | 600 | 1,000 |
| | Split Log Road | 10 | 740 | - | - | - | - | - | 740 |

City of Brentwood, Tennessee
Capital Improvements Program
Fiscal Year 2018 - 2023
Summary - All Projects
(000's)

| | | Projected FY 2017 | FY 2018 | FY 2019 | FY 2020 | FY 2021 | FY 2022 | FY 2023 | Total 6 Years 2018-2023 |
|-----------------------------------|---|------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--|
| Tranportation (cont'd) | Street Lighting | - | - | 20 | 20 | 20 | 20 | 20 | 100 |
| | Street Resurfacing | 2,930 | 2,200 | 2,200 | 2,200 | 2,200 | 2,200 | 2,200 | 13,200 |
| | Sunset Road | 3,015 | 5,220 | 2,640 | 3,025 | - | - | - | 10,885 |
| | Traffic Signal Upgrades | 225 | 340 | 175 | 175 | 175 | 175 | 175 | 1,215 |
| | Total - Transportation | 10,345 | 21,155 | 21,285 | 16,670 | 11,905 | 3,345 | 3,975 | 78,335 |
| Storm Drainage | Derby Glen | 50 | - | - | - | - | - | - | - |
| | Johnson Chapel Road | - | 50 | - | - | - | - | - | 50 |
| | Subdivision Drainage | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 300 |
| | Total - Storm Drainage | 100 | 100 | 50 | 50 | 50 | 50 | 50 | 350 |
| Parks/Recreation | Concord Park | 5 | - | - | - | - | - | - | - |
| | Crockett Park | 85 | 115 | 80 | 90 | 75 | 250 | 475 | 1,085 |
| | Deerwood Arboretum | 15 | - | - | 40 | - | - | - | 40 |
| | Flagpole & Wikle Parks | 320 | 20 | 25 | - | - | - | - | 45 |
| | Granny White Park | 50 | - | 15 | 35 | 100 | 145 | 30 | 325 |
| | Marcella Vivrette Smith Park | 2,170 | 770 | 150 | - | - | 50 | - | 970 |
| | Maryland Way Park | - | - | 150 | - | - | - | - | 150 |
| | Owl Creek Park | 60 | - | 75 | - | - | - | 60 | 135 |
| | River Park | - | 10 | - | 5 | - | - | - | 15 |
| | Total - Parks/Recreation | 2,705 | 915 | 495 | 170 | 175 | 445 | 565 | 2,765 |
| Utilities | Meter Reading Program Upgrade | 225 | 1200 | 500 | 0 | 0 | 0 | 0 | 1,700 |
| | Miscellaneous Sewer Service Additions | 0 | 45 | 105 | 415 | 45 | 45 | 45 | 700 |
| | Miscellaneous Sewer System Improvements | 35 | 540 | 115 | 110 | 110 | 110 | 110 | 1,095 |
| | Miscellaneous Water System Improvements | 110 | 115 | 185 | 110 | 110 | 110 | 110 | 740 |
| | Sewer Rehabilitation Program | 925 | 2390 | 1050 | 575 | 575 | 575 | 575 | 5,740 |
| | Sewer System Capacity Improvements | 0 | 500 | 1600 | 5300 | 700 | 700 | 700 | 9,500 |
| | Sewer Lift Station Rehabilitation | 0 | 30 | 285 | 230 | 0 | 0 | 0 | 545 |
| | Water Line Replacement Program | 0 | 620 | 790 | 690 | 910 | 835 | 580 | 4,425 |
| | Water System Capacity Improvements | 90 | 440 | 735 | 3000 | 2350 | 2350 | 2350 | 11,225 |
| | Total - Utilities | 1,385 | 5,880 | 5,365 | 10,430 | 4,800 | 4,725 | 4,470 | 35,670 |
| TOTALS | | 17,155 | 35,195 | 33,470 | 29,750 | 18,435 | 10,035 | 11,555 | 138,440 |

City of Brentwood, Tennessee
Capital Improvements Program
Fiscal Year 2018-2023
General Facilities and Equipment Program - Summary
(000's)

| <u>Projects</u> | Projected FY 2017 | FY 2018 | FY 2019 | FY 2020 | FY 2021 | FY 2022 | FY 2023 | Total 6 Years 2018-2023 |
|-----------------------------|------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|--|
| Community Identity Features | - | 15 | 15 | 15 | 15 | 15 | 15 | 90 |
| Community Planning | - | 90 | - | - | 50 | - | 50 | 190 |
| Equipment/Vehicles | 720 | 855 | 1,460 | 695 | 580 | 915 | 1,525 | 6,030 |
| Library | 50 | 360 | 50 | 50 | 50 | 50 | 50 | 610 |
| Municipal Center | 180 | 400 | 170 | 170 | 170 | 170 | 170 | 1,250 |
| Park Operations Facility | - | 70 | 1,000 | - | - | - | - | 1,070 |
| Police Headquarters | - | 200 | - | - | - | - | - | 200 |
| Safety Center East | 25 | 55 | 25 | 25 | 25 | 25 | 25 | 180 |
| Service Center | 50 | 150 | 50 | 550 | 50 | 50 | 50 | 900 |
| Town Center Improvements | - | - | 1,300 | - | - | - | - | 1,300 |
| Grand Total | 1,025 | 2,195 | 4,070 | 1,505 | 940 | 1,225 | 1,885 | 11,820 |

Source of Funds

| | | | | | | | | |
|-------------------------------------|--------------|--------------|--------------|--------------|------------|--------------|--------------|---------------|
| Capital Projects Fund | - | 445 | 1,300 | - | - | - | - | 1,745 |
| General Fund | - | 40 | 1,015 | 515 | 65 | 15 | 65 | 1,715 |
| General Fund - Unrestricted Balance | - | - | - | - | - | - | - | - |
| G O Bond Proceeds | - | - | - | - | - | - | - | - |
| Equipment Replacement Division | 720 | 855 | 1,460 | 695 | 580 | 915 | 1,525 | 6,030 |
| Facilities Maintenance Division | 125 | 455 | 125 | 125 | 125 | 125 | 125 | 1,080 |
| Inter-Governmental Sources | - | - | - | - | - | - | - | - |
| Municipal Center Fund | 180 | 400 | 170 | 170 | 170 | 170 | 170 | 1,250 |
| Private Sources | - | - | - | - | - | - | - | - |
| Water and Sewer Fund | - | - | - | - | - | - | - | - |
| Grand Total | 1,025 | 2,195 | 4,070 | 1,505 | 940 | 1,225 | 1,885 | 11,820 |

City of Brentwood, Tennessee
Capital Improvements Program
Fiscal Year 2018 - 2023
Technology Program - Summary
(000's)

| <u>Projects</u> | Projected FY 2017 | FY 2018 | FY 2019 | FY 2020 | FY 2021 | FY 2022 | FY 2023 | Total 6 Years 2018-23 |
|---------------------------------|------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------------------------|
| Computer Equipment | 490 | 500 | 415 | 325 | 470 | 230 | 560 | 2,500 |
| Emergency Communications Center | 750 | - | - | - | - | - | - | - |
| Fiber Optic Network | 20 | - | 270 | 85 | - | - | - | 355 |
| GIS | - | 150 | - | - | 45 | - | - | 195 |
| Radio System | 140 | 4,300 | 1,160 | - | - | - | - | 5,460 |
| Security System | - | - | 300 | - | - | - | - | 300 |
| Software Systems | 195 | - | 25 | 515 | 15 | 15 | 15 | 585 |
| Warning Sirens | - | - | 35 | - | 35 | - | 35 | 105 |
| Grand Total | 1,595 | 4,950 | 2,205 | 925 | 565 | 245 | 610 | 9,500 |

Source of Funds

| | | | | | | | | |
|-------------------------------------|--------------|--------------|--------------|------------|------------|------------|------------|--------------|
| Capital Projects Fund | 1,105 | 4,390 | 1,280 | - | - | - | - | 5,670 |
| General Fund | - | - | 485 | 585 | 70 | - | 35 | 1,175 |
| General Fund - Unrestricted Balance | - | - | - | - | - | - | - | - |
| G O Bond Proceeds | - | - | - | - | - | - | - | - |
| Equipment Replacement Division | 490 | 500 | 440 | 340 | 485 | 245 | 575 | 2,585 |
| Facilities Maintenance Division | - | - | - | - | - | - | - | - |
| Inter-Governmental Sources | - | - | - | - | - | - | - | - |
| Municipal Center Fund | - | - | - | - | - | - | - | - |
| Water and Sewer Fund | - | 60 | - | - | 10 | - | - | 70 |
| ECD Fund | - | - | - | - | - | - | - | - |
| Grand Total | 1,595 | 4,950 | 2,205 | 925 | 565 | 245 | 610 | 9,500 |

City of Brentwood, Tennessee
Capital Improvements Program
Fiscal Year 2018 - 2023
Transportation - Summary
(000's)

| Projects | Projected FY 2017 | FY 2018 | FY 2019 | FY 2020 | FY 2021 | FY 2022 | FY 2023 | Total 6 Years 2018-2023 |
|--|------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--|
| ADA Retrofits | 90 | - | - | 100 | 200 | 200 | - | 500 |
| Bike and Pedestrian Projects | 50 | 655 | 500 | 350 | 350 | 350 | 350 | 2,555 |
| Carothers Parkway | 205 | - | - | - | - | - | - | - |
| Concord Road (west of Arrowhead Drive) | 130 | - | - | - | - | - | - | - |
| Concord Road (east of Edmondson Pike) | 1,000 | - | - | - | - | - | - | - |
| Crockett Road | 70 | 700 | 250 | - | - | - | - | 950 |
| Franklin Road (south section) | 2,620 | 11,225 | 15,500 | 10,300 | - | - | - | 37,025 |
| Mallory Lane | - | 75 | - | 500 | - | - | - | 575 |
| McEwen Drive | - | - | - | - | 8,960 | - | 630 | 9,590 |
| Ragsdale Road | - | - | - | - | - | 400 | 600 | 1,000 |
| Split Log Road | 10 | 740 | - | - | - | - | - | 740 |
| Street Lighting | - | - | 20 | 20 | 20 | 20 | 20 | 100 |
| Street Resurfacing | 2,930 | 2,200 | 2,200 | 2,200 | 2,200 | 2,200 | 2,200 | 13,200 |
| Sunset Road | 3,015 | 5,220 | 2,640 | 3,025 | - | - | - | 10,885 |
| Traffic Signal Upgrades | 225 | 340 | 175 | 175 | 175 | 175 | 175 | 1,215 |
| Grand Total | 10,345 | 21,155 | 21,285 | 16,670 | 11,905 | 3,345 | 3,975 | 78,335 |

Source of Funds

| | | | | | | | | |
|-------------------------------------|---------------|---------------|---------------|---------------|---------------|--------------|--------------|---------------|
| Capital Projects Fund | 4,555 | 4,000 | 1,940 | 825 | 3,500 | 300 | 300 | 10,865 |
| General Fund | 760 | 760 | 1,655 | 1,355 | 1,455 | 1,855 | 1,855 | 8,935 |
| General Fund - Unrestricted Balance | - | - | - | - | 5,760 | - | - | 5,760 |
| G O Bond Proceeds | 1,000 | 3,900 | - | - | - | - | - | 3,900 |
| Facilities Maintenance Division | - | 50 | 50 | 50 | 50 | 50 | 50 | 300 |
| Private Sources | - | 25 | - | - | - | - | 630 | 655 |
| Public Works Project Fund | 1,000 | 600 | 1,000 | 3,000 | - | - | - | 4,600 |
| Inter-Governmental Sources | 1,165 | 10,450 | 15,500 | 10,300 | - | - | - | 36,250 |
| State Street Aid Fund | 1,780 | 1,140 | 1,140 | 1,140 | 1,140 | 1,140 | 1,140 | 6,840 |
| Water and Sewer Fund | 85 | 230 | - | - | - | - | - | 230 |
| Grand Total | 10,345 | 21,155 | 21,285 | 16,670 | 11,905 | 3,345 | 3,975 | 78,335 |

City of Brentwood, Tennessee
Capital Improvements Program
Fiscal Year 2018 - 2023
Storm Drainage Program - Summary
(000's)

| <u>Projects</u> | Projected FY 2017 | FY 2018 | FY 2019 | FY 2020 | FY 2021 | FY 2022 | FY 2023 | Total 6 Years 2018-2023 |
|------------------------|------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--|
| Derby Glen | 50 | - | - | - | - | - | - | - |
| Johnson Chapel Road | - | 50 | - | - | - | - | - | 50 |
| Subdivision Drainage | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 300 |
| Grand Total | 100 | 100 | 50 | 50 | 50 | 50 | 50 | 350 |

| <u>Source of Funds</u> | | | | | | | | |
|-------------------------------|------------|------------|-----------|-----------|-----------|-----------|-----------|------------|
| Capital Projects Fund | 50 | 50 | - | - | - | - | - | 50 |
| General Fund | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 300 |
| G O Bond Proceeds | - | - | - | - | - | - | - | - |
| Grand Total | 100 | 100 | 50 | 50 | 50 | 50 | 50 | 350 |

City of Brentwood, Tennessee
Capital Improvements Program
Fiscal Year 2018 - 2023
Parks and Recreation Program - Summary
(000's)

| <u>Projects</u> | Projected FY 2017 | FY 2018 | FY 2019 | FY 2020 | FY 2021 | FY 2022 | FY 2023 | Total 6 Years 2018-2023 |
|------------------------------|------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--|
| Concord Park | 5 | - | - | - | - | - | - | - |
| Crockett Park | 85 | 115 | 80 | 90 | 75 | 250 | 475 | 1,085 |
| Deerwood Arboretum | 15 | - | - | 40 | - | - | - | 40 |
| Flagpole & Wikle Parks | 320 | 20 | 25 | - | - | - | - | 45 |
| Granny White Park | 50 | - | 15 | 35 | 100 | 145 | 30 | 325 |
| Marcella Vivrette Smith Park | 2,170 | 770 | 150 | - | - | 50 | - | 970 |
| Maryland Way Park | - | - | 150 | - | - | - | - | 150 |
| Owl Creek Park | 60 | - | 75 | - | - | - | 60 | 135 |
| River Park | - | 10 | - | 5 | - | - | - | 15 |
| Grand Total | 2,705 | 915 | 495 | 170 | 175 | 445 | 565 | 2,765 |

Source of Funds

| | | | | | | | | |
|-------------------------------------|--------------|------------|------------|------------|------------|------------|------------|--------------|
| Capital Projects Fund | 945 | 790 | - | - | - | - | - | 790 |
| General Fund | - | 115 | 325 | - | - | 225 | 400 | 1,065 |
| General Fund - Unrestricted Balance | 1,500 | - | - | - | - | - | - | - |
| G O Bond Proceeds | - | - | - | - | - | - | - | - |
| Facilities Maintenance Division | 185 | 10 | 170 | 170 | 175 | 220 | 165 | 910 |
| Private Sources | 75 | - | - | - | - | - | - | - |
| Inter-Governmental Sources | - | - | - | - | - | - | - | - |
| Water and Sewer Fund | - | - | - | - | - | - | - | - |
| Grand Total | 2,705 | 915 | 495 | 170 | 175 | 445 | 565 | 2,765 |

City of Brentwood, Tennessee
Capital Improvements Program
Fiscal Year 2018 - 2023
Water and Sewer Program - Summary
(000's)

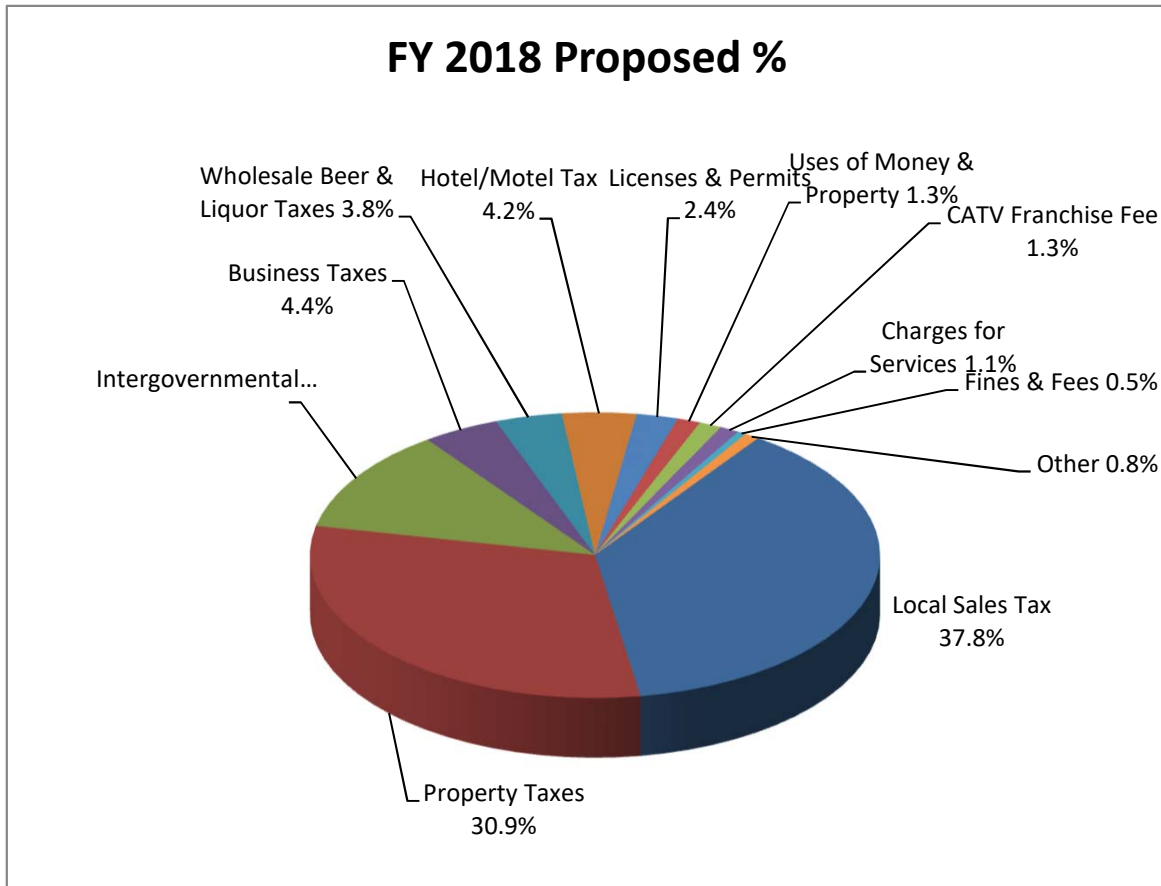
| <u>Projects</u> | <u>Projected FY 2017</u> | <u>FY 2018</u> | <u>FY 2019</u> | <u>FY 2020</u> | <u>FY 2021</u> | <u>FY 2022</u> | <u>FY 2023</u> | <u>Total 6 Years 2018-2023</u> |
|---|-------------------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---|
| Meter Reading Program Upgrade | 225 | 1,200 | 500 | - | - | - | - | 1,700 |
| Miscellaneous Sewer Service Additions | - | 45 | 105 | 415 | 45 | 45 | 45 | 700 |
| Miscellaneous Sewer System Improvements | 35 | 540 | 115 | 110 | 110 | 110 | 110 | 1,095 |
| Miscellaneous Water System Improvements | 110 | 115 | 185 | 110 | 110 | 110 | 110 | 740 |
| Sewer Rehabilitation Program | 925 | 2,390 | 1,050 | 575 | 575 | 575 | 575 | 5,740 |
| Sewer System Capacity Improvements | - | 500 | 1,600 | 5,300 | 700 | 700 | 700 | 9,500 |
| Sewer Lift Station Rehabilitation | - | 30 | 285 | 230 | - | - | - | 545 |
| Water Line Replacement Program | - | 620 | 790 | 690 | 910 | 835 | 580 | 4,425 |
| Water System Capacity Improvements | 90 | 440 | 735 | 3,000 | 2,350 | 2,350 | 2,350 | 11,225 |
| Grand Total | 1,385 | 5,880 | 5,365 | 10,430 | 4,800 | 4,725 | 4,470 | 35,670 |

Source of Funds

| | | | | | | | | |
|---|--------------|--------------|--------------|---------------|--------------|--------------|--------------|---------------|
| Water and Sewer Fund | 830 | 4,895 | 2,925 | 1,715 | 1,705 | 3,055 | 3,550 | 17,845 |
| Water Tap Fees and NCGUD Grove Tap Fees | - | 440 | 735 | 3,000 | 2,350 | 925 | 175 | 7,625 |
| Sewer Tap Fees | - | 540 | 1,700 | 5,640 | 740 | 740 | 740 | 10,100 |
| Private Sources | - | 5 | 5 | 75 | 5 | 5 | 5 | 100 |
| Water and Sewer Bond/Note Proceeds | 555 | - | - | - | - | - | - | - |
| Grand Total | 1,385 | 5,880 | 5,365 | 10,430 | 4,800 | 4,725 | 4,470 | 35,670 |

GENERAL FUND REVENUES

GENERAL FUND MAJOR REVENUES



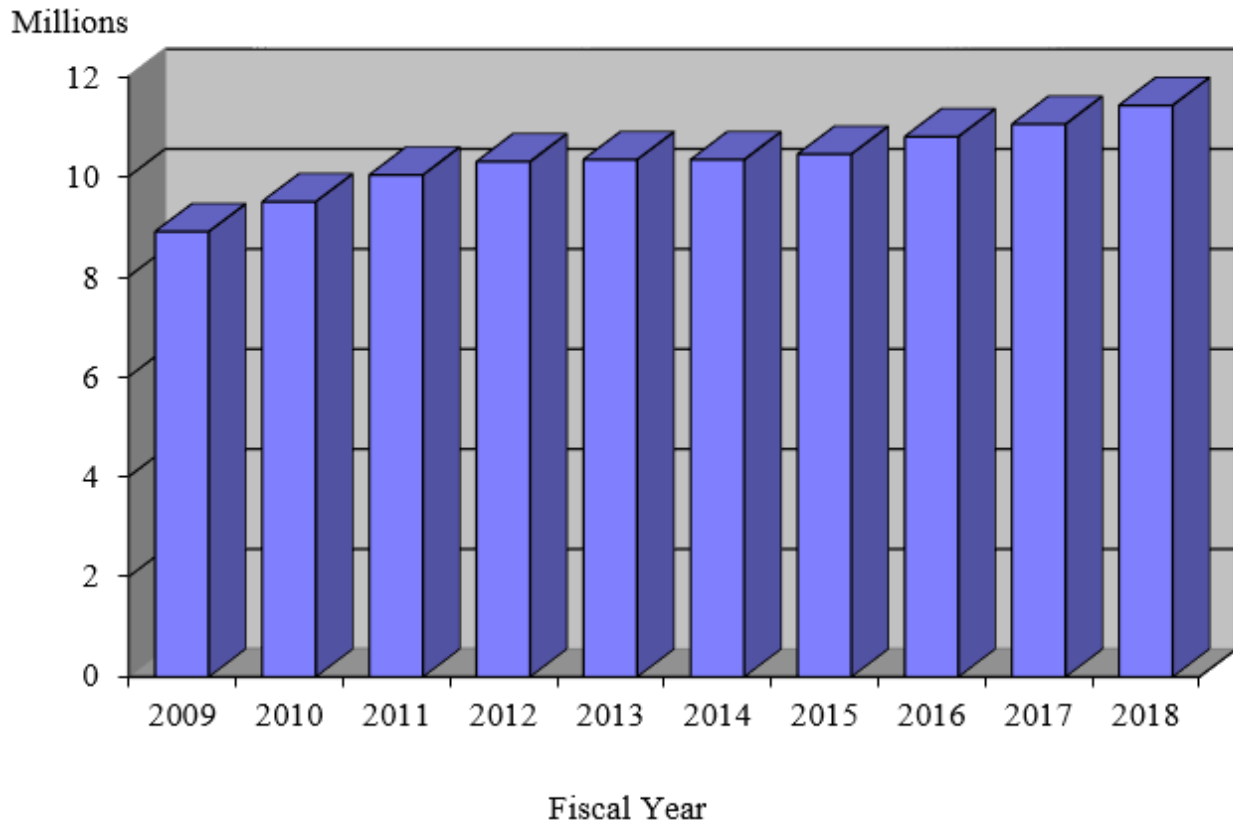
| Revenue Source | FY 2018 Proposed | FY 2018 % |
|-------------------------------|----------------------|---------------|
| Local Sales Tax | \$ 14,050,000 | 37.8% |
| Property Taxes | \$ 11,510,000 | 30.9% |
| Intergovernmental | \$ 4,378,050 | 11.7% |
| Business Taxes | \$ 1,625,000 | 4.4% |
| Wholesale Beer & Liquor Taxes | \$ 1,415,000 | 3.8% |
| Hotel/Motel Tax | \$ 1,575,000 | 4.2% |
| Licenses & Permits | \$ 881,800 | 2.4% |
| Uses of Money & Property | \$ 491,000 | 1.3% |
| CATV Franchise Fee | \$ 475,000 | 1.3% |
| Charges for Services | \$ 411,000 | 1.1% |
| Fines & Fees | \$ 180,000 | 0.5% |
| Other | \$ 315,750 | 0.8% |
| Total General Fund Revenues | <u>\$ 37,307,600</u> | <u>100.1%</u> |

GENERAL FUND REVENUE TAXES

REAL PROPERTY TAX

The proposed property tax rate for FY 2018 is \$.36 per \$100 of assessed value which is the same effective tax rate for 27th consecutive fiscal year. The budgeted amount for both real and person property taxes in FY 2018 \$11,510,000, an increase of \$85,000 or .74% from FY 2017. The projected amount is conservatively based on the calendar year 2015 assessments, without any projections for new properties that may be added to the 2016 assessment rolls. 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

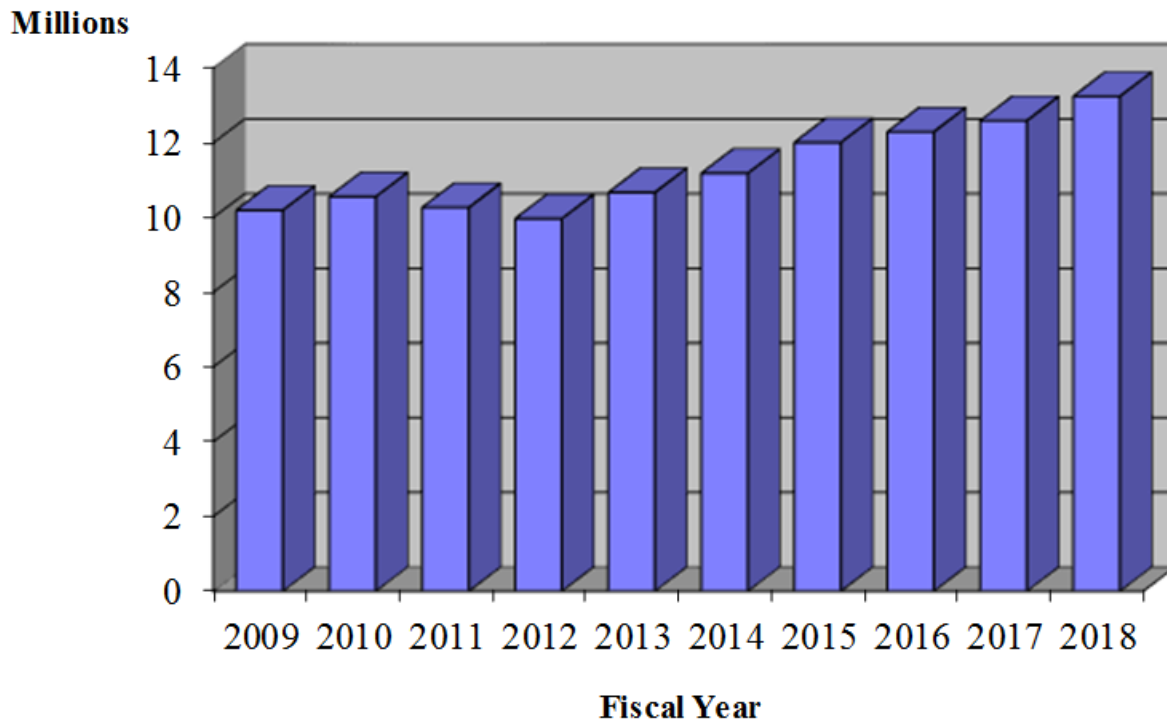
PUBLIC UTILITY PROPERTY TAX

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 2018. Because of the decline in this revenue source over the past couple of years, the FY 2018 estimate of \$100,000 represents a \$41,420 decrease from the FY 2017 budget. Note that the actual amount collected in FY 2017 will be \$117,247, approximately \$24,000 less than budgeted.

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. Budgeted collections for Brentwood in FY 2018 will be \$14,050,000, an increase of \$800,000 or 6.04% from last year's budgeted amount of \$13,250,000. The FY 2018 estimate is conservative taking into account FY 2017 year-to-date collection trends reflect growth of approximately 5.9% compared to FY 2016, and total FY 2017 collections are projected to be more than \$15.8 million.

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, the City saw wholesale beer tax revenues initially decrease under the new taxing formula. This decrease appears to have been 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. Wholesale beer tax revenues have reflected minimal growth over the past couple of years. The FY 2018 estimated revenue is \$615,000, the same as FY 2017.

WHOLESALE LIQUOR TAX

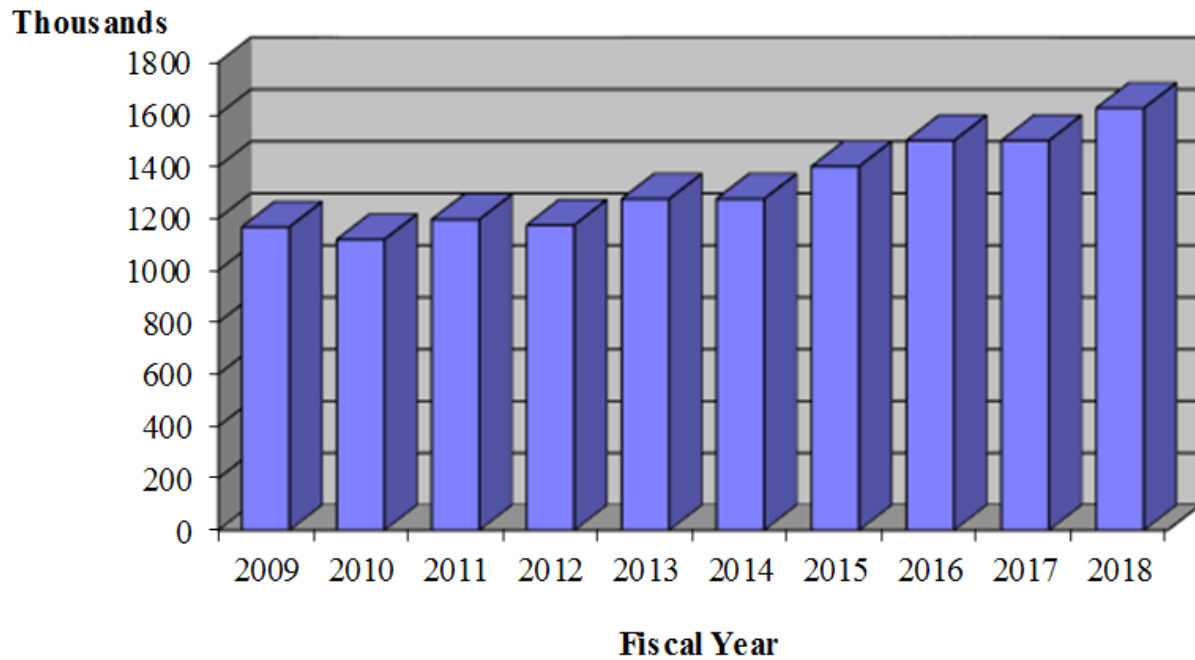
The wholesale liquor tax is collected by the State based on wholesale liquor sales to stores within the City. The tax is assessed at the distribution point at a rate between 5% and 8% with the City receiving 95% of the tax collected. The estimated revenue for FY 2018 of \$800,000 represents a \$125,000 or 18.5% increase from FY 2017, based on year-to-date collections which are up over 26% compared with FY 2016. This significant revenue increase is likely primarily due to the implementation of wine sales in grocery stores effective July 1, 2106 and the resulting increase in the volume of liquor sold within the city.

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 2018 of \$1,625,000 represents an increase of \$125,000 from last year's budgeted business tax collections. Note the Uniformity and Small Business Relief Act effective January 1, 2014, changed 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. This results 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 and after the budget for the next fiscal year is developed. This necessitates a conservative approach to budgeting this significant revenue source.

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 2018 is \$1,575,000, a \$140,000 or 9.8% increase from FY 2017. The higher estimate is based on historic and year-to-date collection trends for FY 2017 which reflect an increase of over 13%. The continued strength of this revenue source is reflective of the strong business and tourism economy in Middle TN and Brentwood's proximity to downtown Nashville.

CABLE TELEVISION FRANCHISE TAX

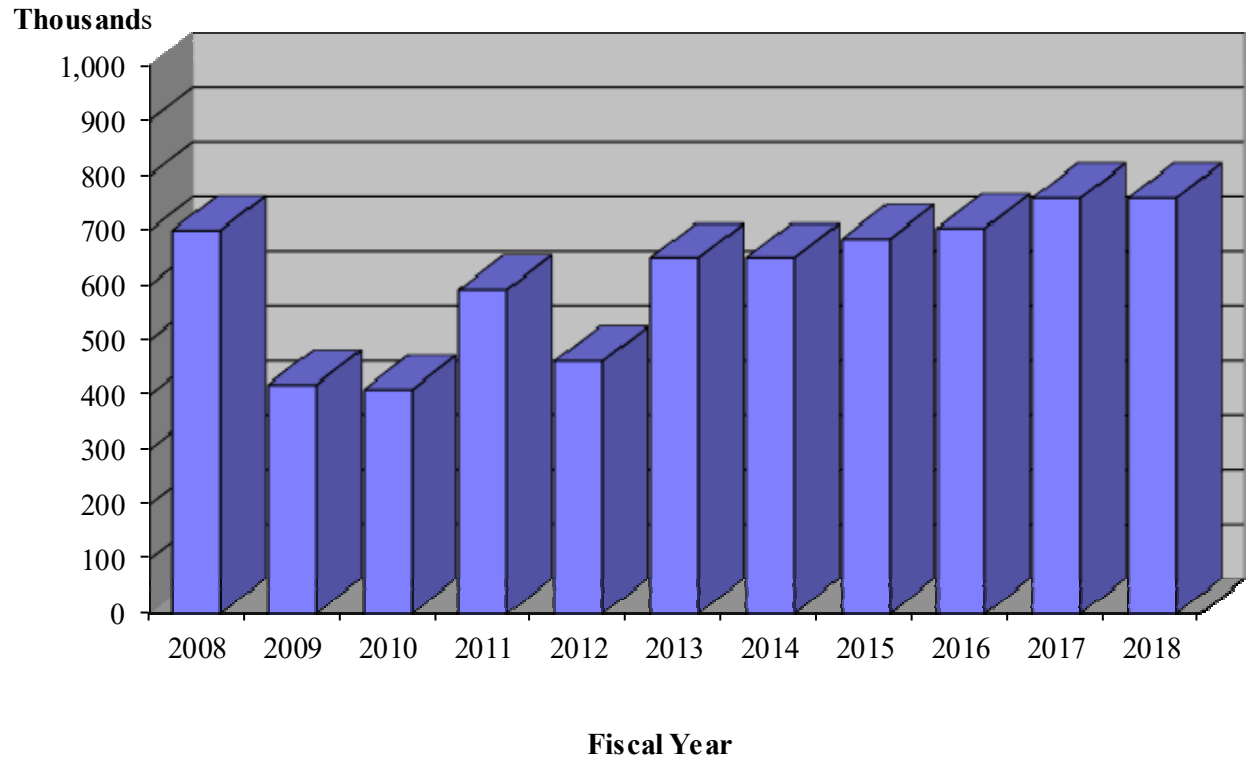
The City currently receives a 3% fee on gross revenues under the City's cable television franchise ordinance with Comcast. In addition, the City receives a 5% fee from AT&T under their state-wide franchise agreement. The FY 2018 budget projection of \$475,000 is a decrease of \$10,000 over the FY 2017 budget. With ever increasing options for non-taxed video services, including Netflix, Hulu, etc. and live streaming apps on mobile devices, the future growth in this revenue source is likely limited.

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 2018 estimate is \$760,000, the same as the FY 2017 budget. This conservative estimate acknowledges the recent slowdown in new single family building permits. At the same time, the level of remodel/rebuild projects remains strong and helps to stabilize this revenue source.

BUILDING/PLUMBING/MECHANICAL PERMITS



OTHER LICENSES AND PERMITS

The City collects various other license and permits related to business and 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 licenses and permits of \$10,000 is budgeted in FY 2018.

GENERAL FUND REVENUE INTERGOVERNMENTAL

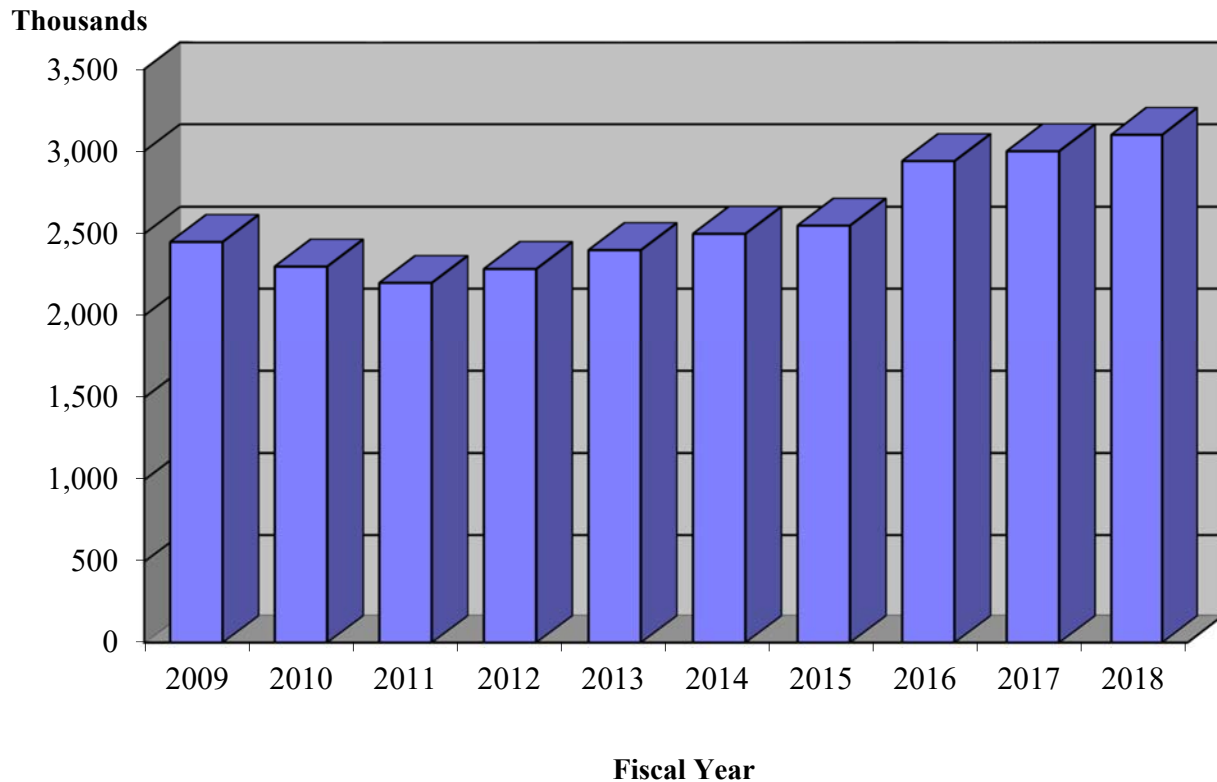
TVA PILOT (PAYMENTS IN-LIEU OF TAXES)

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. The annual amount received can fluctuate based on TVA operations. The FY 2018 budget amount is \$435,000, the same as FY 2017.

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 2018 budget amount is \$3,100,000, which represents a \$100,000 or 3.3% increase from FY 2017 primarily due to increased overall collections from a growing State economy.

STATE SHARED SALES TAX



GENERAL FUND REVENUE INTERGOVERNMENTAL

STATE INCOME TAX

The 5% Hall Income Tax on dividends and interest earnings (reduced from 6% in 2016) 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 2018 are further compounded by the fact that FY 2017 accrued collections (from the 2016 tax year) will not be known until August 1, 2017 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 slightly more than \$4,420,000 in FY 2016. Given these factors, budget estimates have historically been estimated conservatively to avoid significant shortfalls in years when the investment market performs poorly.

As noted above, the state legislature cut the Hall Income Tax rate to 5% effective for tax year 2016 and has adopted a statement of intent to completely eliminate the tax by 2022. In light of this and given strong revenue growth projections due to economic growth the city began reducing its operating budget dependence on the Hall Income Tax in FY 2016. That budget reflected a \$150,000 decrease in the budgeted Hall Income Tax revenue – from \$900,000 in FY 2015 to \$750,000. In FY 2017, the budget included a further \$150,000 budgeted reduction to \$600,000. The FY 2018 proposed budget accelerates that reduction even further by reducing the budgeted amount by \$175,000 to \$425,000. It must be noted that even as the General Fund operating budget lessens its dependence on the Hall Income Tax, the eventual elimination of this tax revenue will have an extremely detrimental impact on our ability to fund many capital projects on a cash basis in lieu of issuing additional debt.

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 2018 is \$145,000, the same as FY 2017.

STATE 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. As has been discussed, there is little or no growth in state gasoline tax collections. The FY 2018 budget estimate is \$81,500, the same as the FY 2017 budgeted amount.

GENERAL FUND REVENUE INTERGOVERNMENTAL

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. While recent trends show annual increases in this revenue source, including almost \$78,000 in FY 2016, the projected amount for FY 2018 is a very conservative \$15,000, no change from FY 2017.

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 2018 is \$71,950, which reflects no change from the actual FY 2017 contribution from the County.

GENERAL FUND REVENUE OTHERS REVENUES AND CHARGES FOR SERVICES

BUSINESS TAX - CLERK'S FEE

Under state law, each business tax return filed with the State requires a processing fee of \$15 that is remitted to the local jurisdiction. The fee was originally established when the local governments collected the fee and was adjusted upward in FY 2010 by the State for municipalities to be the same amount as the county fee. The FY 2018 conservative estimate is \$150,000, the same as the FY 2017 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 \$120,000 in FY 2018, the same as the FY 2017 budget.

LIBRARY FINES AND CHARGES

The library collects fines for overdue books and other materials not returned on time. Based on recent collection trends, the FY 2018 projection is \$45,000, a \$20,000 decrease compared to the FY 2017 budget amount.

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 2018 is \$60,000, which is the same as the FY 2017 amount.

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 future bookings, the estimated amount for FY 2018 is \$42,000, which is \$5,000 more than the FY 2017 budget.

The Historic Ravenswood mansion began hosting events in summer of 2014. The estimated rental revenue for FY 2018 is \$75,000, which is \$10,000 more than the FY 2017.

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 2017 trends, the estimated amount for FY 2018 is \$40,000, the same as the FY 2017 budget.

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

CELL TOWER RENTAL FEE

The City has received income in prior years from the placement of mobile communication towers on City property. The lease for the cell tower that was installed in Granny White Park in FY 2011 was terminated by the lessee in FY 2017. Future leases may be considered, provided they meet City standards and are compatible with the needs of Brentwood Parks and Recreation.

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 2018 is \$150,000, a \$75,000 decrease from the previous year's budget. The projection is based on actual collection trends in FY 2017. 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 2018 revenue estimate is \$30,000, the same amount as FY 2017.

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 2018 projection of \$250,000 represents a \$100,000 increase from FY 2017 due to the fact the City's banking services agreement automatically increases the rate of interest earned by the City when the Federal Reserve increases interest rates.

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 2018 is \$125,000, no change from the previous year.

GIS SERVICE FEE

The service fee to the Water Services Department for FY 2018 is \$90,000, the same as in FY 2017. The fee covers Geographic Information Systems services (personnel and equipment) used to accurately map the Water and Sewer infrastructure systems and its field components.

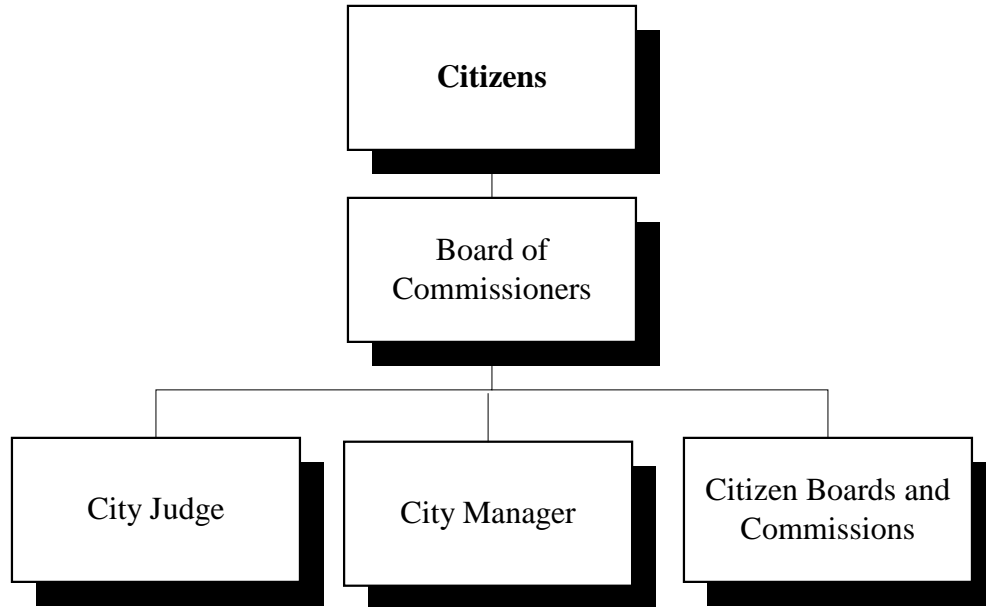
SALE OF EQUIPMENT

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 2018 budget estimate is \$25,000, the same amount as FY 2017.

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

CITY COMMISSION

Organization Chart



CITY COMMISSION

PURPOSE STATEMENT

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

FINANCIALS

| Category | Actual FY 2015 | Actual FY 2016 | Budget FY 2017 | Actual YTD 2017 | Budget FY 2018 |
|------------------------|-------------------|-------------------|-------------------|--------------------|-------------------|
| Personnel Services | \$ 158,149 | \$ 171,303 | \$ 180,865 | \$ 124,821 | \$ 192,705 |
| Operating Expenditures | 22,808 | 23,621 | 31,450 | 12,237 | 27,450 |
| Capital Outlay | - | - | - | - | - |
| Total | <u>\$ 180,957</u> | <u>\$ 194,924</u> | <u>\$ 212,315</u> | <u>\$ 137,058</u> | <u>\$ 220,155</u> |

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 2018 budget reflects an overall 10% increase in health insurance program costs consistent with all budget activities with assigned personnel.

| <u>PERFORMANCE MEASURES</u> | <u>Actual FY 2015</u> | <u>Actual FY 2016</u> | <u>Target FY 2017</u> | <u>Target FY 2018</u> |
|--|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| Percent of Commission Members attending at least 90% of regularly scheduled Commission meetings. | 100% | 100% | 100% | 100% |

PERSONNEL SCHEDULE

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

CITY COURT

PURPOSE 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 2015 | Actual FY 2016 | Budget FY 2017 | YTD ACTUAL FY 2017 | Budget FY 2018 |
|------------------------|-------------------|-------------------|-------------------|-----------------------|-------------------|
| Personnel Services | \$ 26,000 | \$ 24,000 | \$ 24,000 | \$ 16,000 | \$ 24,000 |
| Operating Expenditures | 3,072 | 2,092 | 15,500 | 12,511 | 15,500 |
| Capital Outlay | - | - | - | - | - |
| Total | <u>\$ 29,072</u> | <u>\$ 26,092</u> | <u>\$ 39,500</u> | <u>\$ 28,511</u> | <u>\$ 39,500</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. There is no anticipated change in expenditures from 2017 to 2018.

CITY COURT

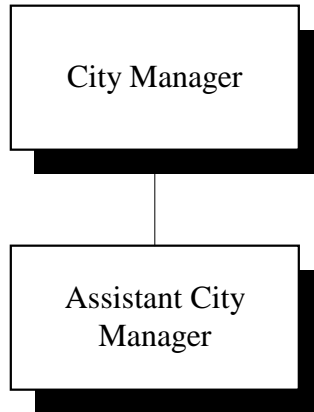
| <u>PERFORMANCE MEASURES</u> | <u>Actual FY 2015</u> | <u>Actual FY 2016</u> | <u>Target FY 2017</u> | <u>Target FY 2018</u> |
|---|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| Percent of traffic cases input within 24 hours of receipt | 100% | 100% | 100% | 100% |
| Failure to appear in court rate | 15% | 15% | 15% | 15% |
| Collection of payments (minutes spent per item) | 4 | 4 | 4 | 4 |
| | | | | |
| <u>WORKLOAD INDICATORS</u> | <u>Actual FY 2015</u> | <u>Actual FY 2016</u> | <u>Target FY 2017</u> | <u>Target FY 2018</u> |
| Total Court Sessions annually | 72 | 72 | 72 | 72 |
| Traffic cases per month | 116 | 97 | 125 | 125 |
| Number of traffic violations | 4,854 | 3,982 | 5,000 | 5,000 |
| Number of court cases processed | 1,396 | 1,161 | 1,500 | 1,500 |
| Fees and court costs collected | \$260,697 | \$255,722 | \$225,000 | \$250,000 |

PERSONNEL SCHEDULE

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

CITY MANAGER’S OFFICE

Organization Chart



CITY MANAGER'S OFFICE

PURPOSE STATEMENT

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

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

FINANCIALS

| Category | <u>Actual FY 2015</u> | <u>Actual FY 2016</u> | <u>Budget FY 2017</u> | <u>YTD ACTUAL FY 2017</u> | <u>Budget FY 2018</u> |
|------------------------|---------------------------|---------------------------|---------------------------|-------------------------------|---------------------------|
| Personnel Services | \$ 391,183 | \$ 411,131 | \$ 431,690 | \$ 269,914 | \$ 430,920 |
| Operating Expenditures | 10,318 | 10,233 | 12,700 | 7,912 | 12,800 |
| Capital Outlay | - | - | - | - | - |
| Total | <u>\$ 401,501</u> | <u>\$ 421,364</u> | <u>\$ 444,390</u> | <u>\$ 277,826</u> | <u>\$ 443,720</u> |

BUDGET COMMENTS

The FY 2018 budget includes an increase of 10% in the transfer for the health insurance program and a 14% decrease in TCRS contributions as reflected in all activities with full-time personnel. Also included is a decrease from \$7,500 to \$5,000 in part-time salaries for a graduate student intern to assist with special projects.

CITY MANAGER'S OFFICE

| <u>PERFORMANCE MEASURES</u> | <u>Actual FY 2015</u> | <u>Actual FY 2016</u> | <u>Target FY 2017</u> | <u>Target FY 2018</u> |
|--|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| Percent agenda items provided to Commission within 5 days prior to meeting | 100% | 100% | 100% | 100% |

WORKLOAD INDICATORS

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

| <u>PERSONNEL</u> | <u>Actual FY 2015</u> | <u>Actual FY 2016</u> | <u>Budget FY 2017</u> | <u>Budget FY 2018</u> |
|-------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| City Manager | 1 | 1 | 1 | 1 |
| Assistant City Manager | <u>1</u> | <u>1</u> | <u>1</u> | <u>1</u> |
| Total | 2 | 2 | 2 | 2 |

ELECTIONS

PURPOSE STATEMENT

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

FINANCIALS

| Category | <u>Actual FY 2015</u> | <u>Actual FY 2016</u> | <u>Budget FY 2017</u> | <u>YTD ACTUAL FY 2017</u> | <u>Budget FY 2018</u> |
|------------------------|----------------------------------|----------------------------------|----------------------------------|--------------------------------------|----------------------------------|
| Personnel Services | | | | | |
| Operating Expenditures | \$ 39,183 | \$ 200 | \$ 45,000 | \$ - | \$ - |
| Capital Outlay | - | - | - | - | - |
| Total | <u>\$ 39,183</u> | <u>\$ 200</u> | <u>\$ 45,000</u> | <u>\$ -</u> | <u>\$ -</u> |

BUDGET COMMENTS

FY 2018 is not an election year for the City of Brentwood. The next municipal election will be held May 7, 2019, funding for which will be provided in the FY 2019 budget.

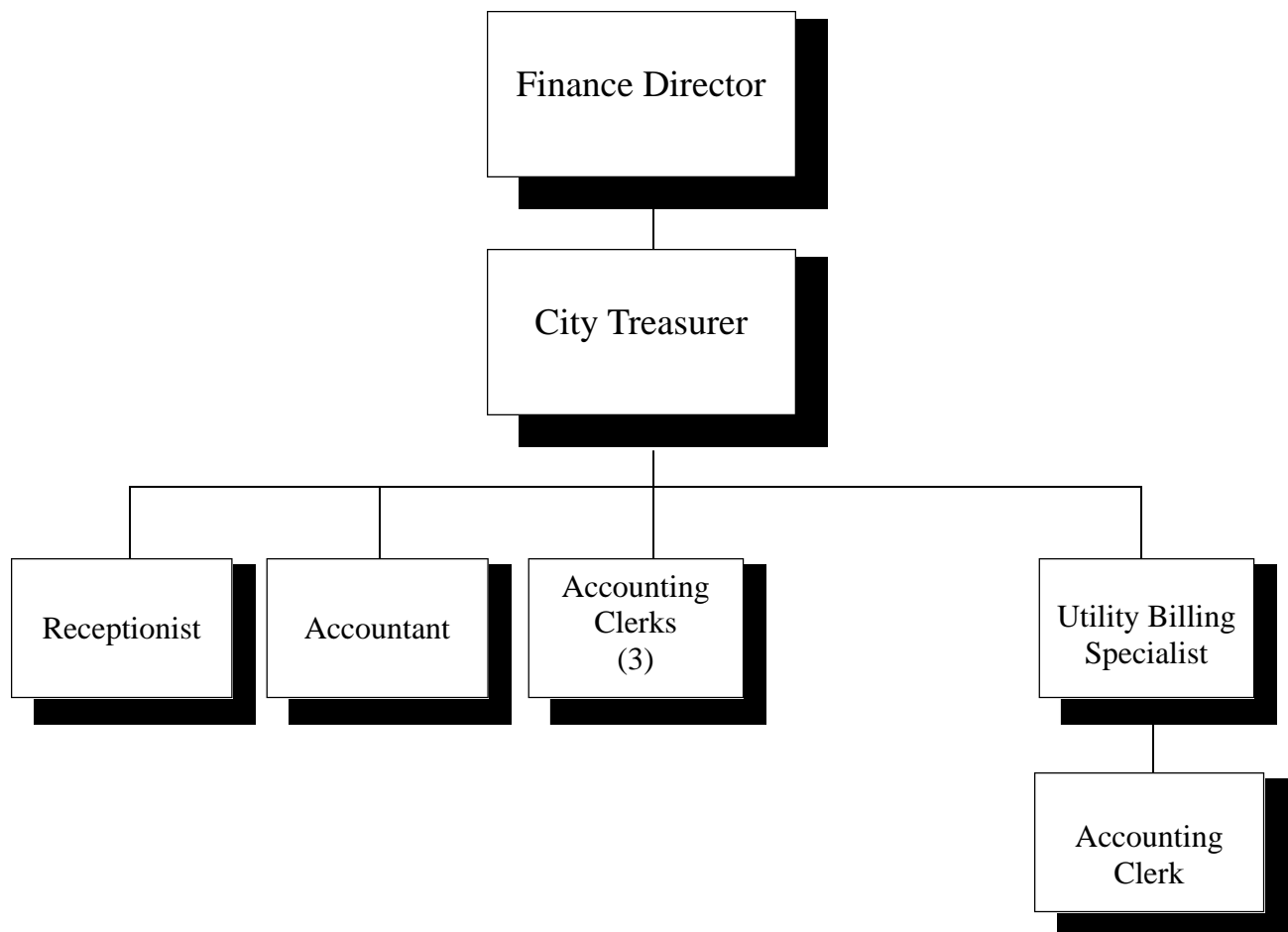
| <u>PERFORMANCE MEASURES *</u> | <u>Actual FY 2015</u> | <u>Actual FY 2016</u> | <u>Target FY 2017</u> | <u>Target FY 2018</u> |
|---|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| Number of registered voters in Brentwood | 28,737 | 30,109 | 29,900 | 31,000 |
| Voter registration forms processed (countywide) | 8,232 | 12,333 | 9,300 | 13,000 |

PERSONNEL SCHEDULE

No personnel are directly assigned to this activity.

* Information provided by the Williamson County Election Commission.

FINANCE DEPARTMENT Organizational Chart



The Finance Department is proposing the following non-routine work items for fiscal year 2017-2018. The tasks reflect a continued emphasis on long-term planning and operational efficiencies.

1. 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: February 28, 2018

2. Deferred Compensation Plan Administrator RFP

Presently two deferred compensation programs are available to full-time employees through which the employee may deposit pre-tax dollars through payroll deduction into tax-deferred, access-restricted retirement savings accounts. The programs offered are Nationwide Retirement Solutions and the International City Management Association Retirement Corporation (ICMA RC). Staff has determined that in order to fulfill the City's fiduciary responsibility (diversity of investment options and competitive costs) an RFP should be issued to solicit proposals from any interested and qualified vendors for the administration, recordkeeping, education, enrollment and investment management services of the City's deferred compensation plan. The RFP process will be managed jointly by Finance and Human Resources.

Target Date: September 29, 2017

3. **Implementation of Global Software's Budget Accelerator and Spreadsheet Server Modules**

The Finance Department will work closely with the Assistant City Manager and Technology Department with the installation, training and implementation of Global Software's Budget Accelerator and Spreadsheet Server modules approved by City Commission on October 24, 2016. These two modules will enhance the end users' capability to access and query data directly to/from GEMS, the City's current ERP, within Microsoft Excel. These two modules are both Excel add-ins that allow spreadsheets to be built utilizing a real-time link to the back-end database. This will mean the GEMS data can be easily queried from within Excel and automatically populate spreadsheets, greatly reducing staff time, keying errors, and much of the time spent performing data validation. By maximizing the efficiency and effectiveness of these two modules, the City may forestall a few more years, the necessity of replacing the City's current ERP.

Target Date: December 31, 2017

FINANCE DEPARTMENT

PURPOSE 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, business tax collections, purchasing, accounting on all fixed assets, financial compliance with various Local, State and Federal agencies, other support services to City departments, investment of City funds and the issuance of long-term debt.

FINANCIALS

| Category | Actual FY 2015 | Actual FY 2016 | Budget FY 2017 | YTD Actual FY 2017 | Budget FY 2018 |
|------------------------|-------------------|-------------------|-------------------|-----------------------|-------------------|
| Personnel Services | \$ 605,071 | \$ 603,836 | \$ 661,180 | \$ 357,852 | \$ 657,845 |
| Operating Expenditures | 178,031 | 179,755 | 233,600 | 163,743 | 216,600 |
| Capital Outlay | 8,751 | - | - | 25,000 | - |
| Total | <u>\$ 791,853</u> | <u>\$ 783,591</u> | <u>\$ 894,780</u> | <u>\$ 546,595</u> | <u>\$ 874,445</u> |

BUDGET COMMENTS

FY 2018 total expenditures are approximately \$20,000 less than FY 2017, with mostly minor adjustments to various operational line items. Personnel Services includes an increase of 10% in the transfer for the health insurance program and a 14% decrease in TCRS contributions as reflected in all activities with full-time personnel. Other Professional Services has been reduced by \$12,000 to reflect one-time expenses related to the GEMS software system that will not recur in FY 2018.

FINANCE DEPARTMENT

| <u>PERFORMANCE MEASURES</u> | <u>Actual FY 2015</u> | <u>Actual FY 2016</u> | <u>Target FY 2017</u> | <u>Target FY 2018</u> |
|--|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| Average number of working days to compile monthly financial statement | 4 days | 4 days | 4 days | 4 days |
| Percent monthly close-outs within 20 working days of month end | 100% | 100% | 100% | 100% |
| Percent of bank statements that are reconciled to general ledger within 12 days of receipt of bank statement | 100% | 100% | 100% | 100% |
| General Obligation Bond Rating (Moody's and S&P) | Aaa/AAA | Aaa/AAA | Aaa/AAA | Aaa/AAA |
| Percent of available funds placed in interest-bearing accounts | 100% | 100% | 100% | 100% |
| <u>WORKLOAD INDICATORS</u> | <u>Actual FY 2015</u> | <u>Actual FY 2016</u> | <u>Target FY 2017</u> | <u>Target FY 2018</u> |
| Business licenses issued | 2,370 | 2,863 | 2,300 | 2,500 |
| Invoices - AP | 12,018 | 11,777 | 12,000 | 11,500 |
| Invoices - AR | 99 | 91 | 100 | 100 |
| Vendor checks | 5,422 | 5,308 | 5,400 | 5,300 |
| Total utility billings processed (includes delinquents) | 141,767 | 143,380 | 145,000 | 145,000 |
| GFOA CAFR & Budget Awards received | Yes | Yes | Yes | Yes |
| GFOA Distinguished Budget Award received | Yes | Yes | Yes | Yes |
| <u>PERSONNEL</u> | <u>Actual FY 2015</u> | <u>Actual FY 2016</u> | <u>Target FY 2017</u> | <u>Target FY 2018</u> |
| Finance Director | 1 | 1 | 1 | 1 |
| City Treasurer | 1 | 1 | 1 | 1 |
| Accountant | 1 | 1 | 1 | 1 |
| Accounting Clerk I & II | 3 | 3 | 3 | 3 |
| Receptionist/Secretary | <u>1</u> | <u>1</u> | <u>1</u> | <u>1</u> |
| Total | 7 | 7 | 7 | 7 |

CITY RECORDER

Organization Chart



CITY RECORDER

PURPOSE STATEMENT

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

FINANCIALS

| Category | <u>Actual FY 2015</u> | <u>Actual FY 2016</u> | <u>Budget FY 2017</u> | <u>YTD ACTUAL FY 2017</u> | <u>Budget FY 2018</u> |
|------------------------|---------------------------|---------------------------|---------------------------|-------------------------------|---------------------------|
| Personnel Services | \$ 99,854 | \$ 102,882 | \$ 107,585 | \$ 68,260 | \$ 113,490 |
| Operating Expenditures | 23,557 | 18,903 | 24,450 | 25,675 | 31,200 |
| Capital Outlay | - | - | - | - | - |
| Total | <u><u>\$ 123,411</u></u> | <u><u>\$ 121,785</u></u> | <u><u>\$ 132,035</u></u> | <u><u>\$ 93,935</u></u> | <u><u>\$ 144,690</u></u> |

BUDGET COMMENTS

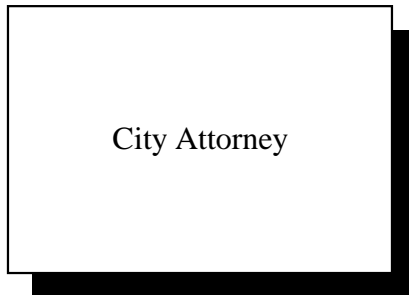
This activity provides funding for the City Recorder position and the cost of legal notices, periodic updates to the municipal code, and the maintenance agreement for the City's automated agenda management software system. The proposed FY 2018 operating expenditures reflect a 9.6% increase over FY 2017, largely due to the change in the online video capture and hosting service for City Commission and Planning Commission meetings. Some additional funding is provided in the salary line item to allow for some overlap of staffing prior to the current City Recorder's retirement at the end of calendar 2017.

CITY RECORDER

| <u>PERFORMANCE MEASURES</u> | <u>Actual FY 2015</u> | <u>Actual FY 2016</u> | <u>Target FY 2017</u> | <u>Target FY 2018</u> |
|--|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| 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 | 17/100% | 0% | 10/100% | 10/100% |
| Number of official records scanned into document imaging system (ordinances, resolutions and Board of Commissioners minutes) | 121 | 108 | 130 | 130 |
| <u>WORKLOAD INDICATORS</u> | <u>Actual FY 2015</u> | <u>Actual FY 2016</u> | <u>Target FY 2017</u> | <u>Target FY 2018</u> |
| Board of Commissioners Agenda Packets Assembled | 23 | 23 | 24 | 24 |
| <u>PERSONNEL SCHEDULE</u> | <u>Actual FY 2015</u> | <u>Actual FY 2016</u> | <u>Target FY 2017</u> | <u>Target FY 2018</u> |
| City Recorder | 1 | 1 | 1 | 1 |

LEGAL SERVICES DEPARTMENT

Organization Chart



A large portion of the work performed by the City's legal counsel is non-routine in nature. This is particularly true when the City is involved in litigation. Additionally, the need to advocate for or against proposed legislation when the Tennessee General Assembly is in session can divert staff's time from other functions. 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. Eminent Domain Actions

The City has had to utilize eminent domain to acquire right of way for both the Franklin Road widening and the Sunset Road/Ragsdale Road intersection projects. This process involves filing a condemnation lawsuit against all parties who have an interest in the affected property. Typically, the court awards possession of the property rights needed for the project within a few weeks after the lawsuit is filed. The issue of the amount of compensation due to the owners is decided subsequently through settlement negotiations or court proceedings. The amount offered by the City is deposited with the court when the lawsuit is filed and the court usually allows the owner to withdraw this amount while the matter is pending. While the City is represented by outside counsel in eminent domain matters, staff is involved in settlement negotiations and procedural strategy.

Target Date: Ongoing throughout the year

2. Wireless Facilities in Public Right-of-way

The City's Zoning Ordinance includes provisions governing personal wireless service facilities (PWSF) such as towers and antennas that facilitate use of cellular telephones. Technology has been developed that allows wireless providers to use "small cell systems" and "distributed antenna systems" in lieu of larger communication towers. These systems generally rely on placement of poles, antennae and fiber optic lines in the public right-of-way. While the City's PWSF provisions allow for placement of solitary poles and antennae in the right-of-way to some extent, they do not anticipate systems that would use a small network of facilities in the right-of-way. Staff will draft proposed Municipal Code amendments to address standards for these systems, including a possible fee structure for placement of facilities in the right-of-way.

Target Date: September 30, 2017

3. Miscellaneous Zoning Ordinance Amendments

Amendments to the City's Zoning Ordinance adopted during FY 2017 included comprehensive revisions to the City's sign regulations and establishment of provisions for mobile food service vendors. Staff will continue to work on drafts of other amendments to the Zoning Ordinance, addressing matters such as:

- Creation of a new service-institutional district to accommodate assisted living/retirement facilities.

- Tree protection.
- Updated regulations for nonconforming lots, structures and uses of property.
- Portable storage containers.

It is possible that other amendments will be necessary and may take precedence over those listed above. Prior to formal consideration, Zoning Ordinance amendments frequently require initial feedback periods, sometimes followed by work sessions with the Board of Commissioners and Planning Commission (and in some cases, the Board of Zoning Appeals.) For this reason, staff attempts to schedule consideration of these amendments so as not to interfere with other matters that demand staff and City Commissioner time.

Target date: Various completion dates during the fiscal year

4. Subdivision Regulations

The City's Subdivision Regulations establish requirements for all subdivisions approved by the Brentwood Planning Commission, including construction standards and specifications for road and utility infrastructure. The current Subdivision Regulations were last amended in 2009. Planning and Codes, Engineering and Legal staff have met periodically to review the current regulations and discuss proposed changes. Once a final draft is prepared, staff will review it with the Planning Commission prior to formal consideration.

Target date: January 31, 2018

5. 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 with the Finance 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: February 28, 2018

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, other City boards, 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

PURPOSE 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 | Actual FY 2015 | Actual FY 2016 | Budget FY 2017 | YTD ACTUAL FY 2017 | Budget FY 2018 |
|------------------------|-------------------|-------------------|-------------------|-----------------------|-------------------|
| Personnel Services | \$ 193,691 | \$ 204,011 | \$ 210,695 | \$ 133,235 | \$ 210,820 |
| Operating Expenditures | 19,222 | 16,922 | 67,850 | 11,932 | 69,300 |
| Capital Outlay | - | - | - | - | - |
| Total | \$ 212,913 | \$ 220,933 | \$ 278,545 | \$ 145,167 | \$ 280,120 |

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 2018. Personnel Services reflects a 10% city-wide increase in health insurance costs and a decrease in TCRS contributions, as reflected in all activities with full-time personnel.

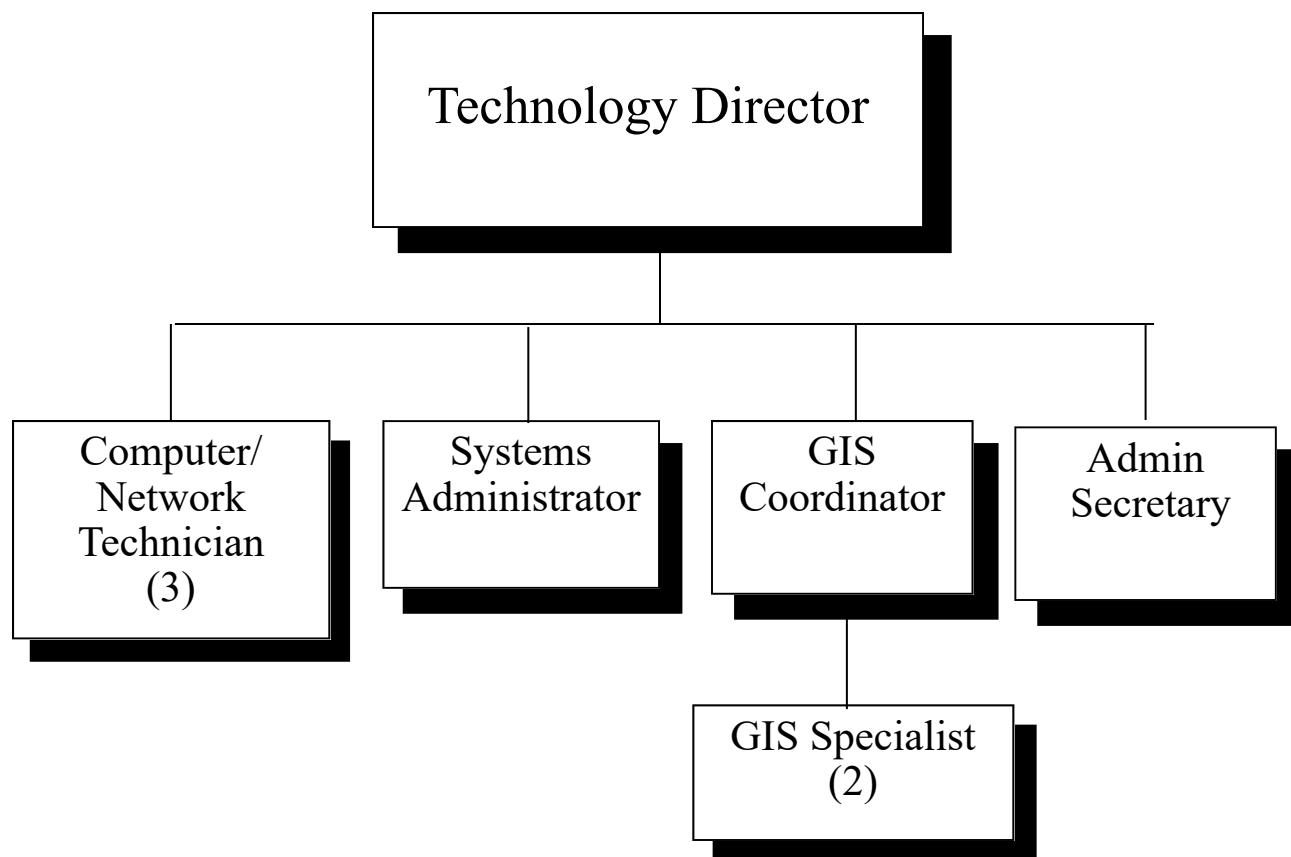
LEGAL SERVICES

| <u>PERFORMANCE MEASURES</u> | <u>Actual CY 2015</u> | <u>Actual CY 2016</u> | <u>Target CY 2017</u> | <u>Target CY 2018</u> |
|--|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| Percentage of Commission agenda items prepared or reviewed at least five days prior to meeting | 100% | 100% | 100% | 100% |

| <u>WORKLOAD INDICATORS</u> | <u>Actual CY 2015</u> | <u>Actual CY 2016</u> | <u>Target CY 2017</u> | <u>Target CY 2018</u> |
|--|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| Ordinances drafted/edited/reviewed | 15 | 13 | 15 | 15 |
| Resolutions drafted/edited/reviewed | 83 | 92 | 80 | 85 |
| Contracts drafted/edited/reviewed | 90 | 76 | 85 | 85 |
| Legal opinions and memorandums | 14 | 13 | 15 | 15 |
| Pending condemnations | 2 | 14 | 7 | 10 |
| Pending lawsuits other than condemnations | 4 | 2 | 4 | 2 |
| Ordinance violations prosecuted | 2 | 2 | 3 | 3 |
| Appeals boards/Planning Commission appearances | 3 | 5 | 4 | 4 |
| Attorney-client meetings | 1 | 0 | 3 | 0 |

| <u>PERSONNEL</u> | <u>Actual FY 2015</u> | <u>Actual FY 2016</u> | <u>Budget FY 2017</u> | <u>Budget FY 2018</u> |
|-------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| City Attorney | 1 | 1 | 1 | 1 |

TECHNOLOGY DEPARTMENT Organization Chart



The Technology Department proposes the following as its goals and objectives for the non-routine work plan for the 2017-2018 fiscal year:

1. 700/800 MHz Radio System

Work will continue to proceed on construction of a 700/800 MHz radio system in Williamson County that will become part of the Nashville radio system creating Middle Tennessee Regional Radio System (MTRRS). The system will have coverage throughout middle Tennessee and eventually will be connected to State of Tennessee's radio system extending the coverage even farther. The regional radio authority signed a contract with Motorola in late calendar year 2017. System design work is underway and tower construction plans are under design. It is expected that the system could be operational by the middle of calendar year 2018.

Target Date: Summer 2018

2. Network Storage Replacement

The existing network storage for both the primary and backup data centers will need to be replaced this year. The existing storage equipment was purchased in 2012 and is not able to keep pace with changing technologies required for our infrastructure.

Target Date: December 1, 2017

3. Update Aerial Photos, Elevation Data and Planimetric Layers

The City of Brentwood last updated aerial photography for the GIS system in March of 2015, and the topographic elevation and planimetric data was last updated in March of 2012. Elevation and planimetric data includes: 2-foot contour lines, DEM (Digital Elevation Model), edge of pavement, driveway, building footprints and sidewalk layers. The aerial photography will be acquired in winter of 2018 and delivered in the spring of 2018. The estimated time for elevation and plan data acquisition is summer of 2018.

Target Dates: Aerial photography - winter 2018
Elevation and planimetric data – summer 2018

TECHNOLOGY

PURPOSE 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 2015 | Actual FY 2016 | Budget FY 2017 | YTD ACTUAL FY 2017 | Budget FY 2018 |
|------------------------|---------------------|---------------------|---------------------|-----------------------|---------------------|
| Personnel Services | \$ 523,118 | \$ 536,297 | \$ 565,735 | \$ 364,977 | \$ 572,010 |
| Operating Expenditures | 210,196 | 192,914 | 281,750 | 186,927 | 313,200 |
| Capital Outlay | 410,325 | 427,516 | 573,000 | 301,000 | 552,000 |
| Total | \$ 1,143,639 | \$ 1,156,727 | \$ 1,420,485 | \$ 852,904 | \$ 1,437,210 |

BUDGET COMMENTS

Major expenditure changes in FY 2018 include a \$78,000 increase in the annual contribution to the Equipment Replacement Fund to provide for future replacement of IT infrastructure. Wireless Access Points will be added for \$15,000 and additional bandwidth will be needed from the City's internet service provider for \$12,000. Reductions of \$45,000 and \$39,000 are found in the Computer Hardware and Computer Software line items, respectively.

The IT workload in FY 2018, other than routine operations, will be primarily projects funded from the Equipment Replacement Fund and Capital Projects Fund, including network storage for the data centers at City Hall and the Library, a new smartboard for the Fire Department Conference Room, and replacement of several servers and routers. This is in addition to the 700 MHz radio network project, which will include installation of substantial new technology infrastructure and deployment of new radios to all public safety personnel and vehicles.

TECHNOLOGY

| <u>PERFORMANCE MEASURES</u> | <u>Actual FY 2015</u> | <u>Actual FY 2016</u> | <u>Target FY 2017</u> | <u>Target FY 2018</u> |
|---|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| Percent equipment repair/replace within 1 working day | 96.00% | 96.00% | 96.00% | 96.00% |
| Percent of phone system “up-time” | 99.90% | 99.99% | 99.99% | 99.00% |
| Percent of telecommunications request for service completed within 3 days | 98.00% | 99.00% | 99.00% | 98.00% |
| Percent of network service hours up-time | 99.99% | 99.99% | 99.99% | 99.99% |
| Percent of new users coordinated within 2 weeks | 100.00% | 100.00% | 100.00% | 100.00% |

| <u>WORKLOAD INDICATORS</u> | <u>Actual FY 2015</u> | <u>Actual FY 2016</u> | <u>Target FY 2017</u> | <u>Target FY 2018</u> |
|--------------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| Number of service calls | 6,216 | 6,400 | 6,500 | 6,750 |
| Number of Network Devices(city-wide) | 1,425 | 1,140 | 1,450 | 1,460 |

| <u>PERSONNEL SCHEDULE</u> | <u>Actual FY 2015</u> | <u>Actual FY 2016</u> | <u>Budget FY 2017</u> | <u>Budget FY 2018</u> |
|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| Technology Director | 1 | 1 | 1 | 1 |
| Network Administrator | 1 | 1 | 1 | 1 |
| Computer/Network Technician | 2.5 | 2.5 | 2.5 | 2.5 |
| Administrative Secretary | <u>0</u> | <u>1</u> | <u>1</u> | <u>1</u> |
| Total | 4.5 | 5.5 | 5.5 | 5.5 |

GEOGRAPHIC INFORMATION SYSTEMS

PURPOSE STATEMENT

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

FINANCIALS

| Category | Actual FY 2015 | Actual FY 2016 | Budget FY 2017 | YTD ACTUAL FY 2017 | Budget FY 2018 |
|------------------------|---------------------------|---------------------------|---------------------------|-------------------------------|---------------------------|
| Personnel Services | \$ 246,229 | \$ 259,420 | \$ 267,820 | \$ 171,797 | \$ 272,015 |
| Operating Expenditures | 34,874 | 27,739 | 41,350 | 26,365 | 42,470 |
| Capital Outlay | - | - | - | - | 6,000 |
| Total | \$ 281,103 | \$ 287,159 | \$ 309,170 | \$ 198,162 | \$ 320,485 |

BUDGET COMMENTS

The FY 2018 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 2018 budget reflects only minor changes, most related to changes in health insurance and pension contributions. One GPS unit will be replaced in FY 2018 along with the associated software.

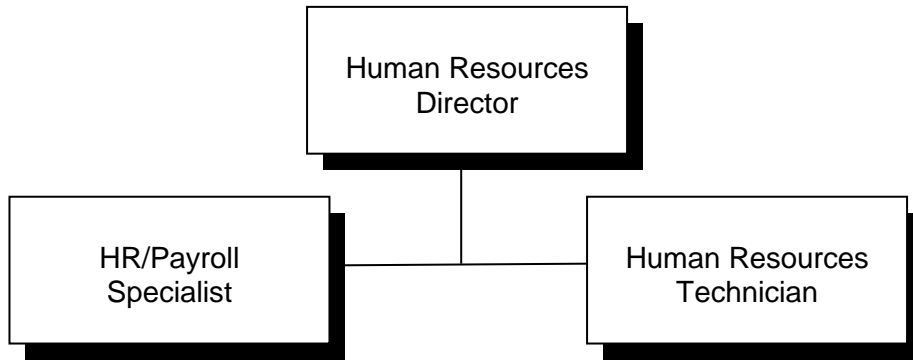
With a major portion of the GIS activity dedicated to the needs of the Water Services Department, a GIS Service Fee is charged annually to the department. This fee was adjusted down to \$90,000 in FY 2016 based on actual utilization. The fee is recorded as a revenue to the General Fund under line item 110-36225.

GEOGRAPHIC INFORMATION SYSTEMS

| <u>PERFORMANCE MEASURES</u> | <u>Actual FY 2015</u> | <u>Actual FY 2016</u> | <u>Target FY 2017</u> | <u>Target FY 2018</u> |
|--|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| Percent map requests are performed within 2 working days | 98% | 98% | 989% | 98% |
| Percent digital data requests are performed within 1 working day | 98% | 98% | 98% | 98% |
| Percent of online mapping up-time | 99% | 99% | 99% | 99% |
| Percent of GIS data updated within 3 days of change | 99% | 99% | 99% | 99% |
| <u>WORKLOAD INDICATORS</u> | <u>Actual FY 2015</u> | <u>Actual FY 2016</u> | <u>Target FY 2017</u> | <u>Target FY 2018</u> |
| Percent of items collected (GPS) | 95% | 95% | 96% | 96% |
| Number of GIS users | 44 | 45 | 45 | 45 |
| <u>PERSONNEL SCHEDULE</u> | <u>Actual FY 2015</u> | <u>Actual FY 2016</u> | <u>Budget FY 2017</u> | <u>Budget FY 2018</u> |
| GIS Coordinator | 1 | 1 | 1 | 1 |
| GIS Specialist | <u>2</u> | <u>2</u> | <u>2</u> | <u>2</u> |
| Total | 3 | 3 | 3 | 3 |

HUMAN RESOURCES DEPARTMENT

Organizational Chart



The Human Resources Department proposes to undertake the following non-routine work projects for the 2017-2018 fiscal year.

1. Deferred Compensation Plan Administrator

An important fringe benefit available to City employees is the supplemental deferred compensation retirement savings plan. The basic plans sponsored by the City are operated under Sections 457(b) and 401(a) of the IRS Code and are generally similar to a 401(k) plan for private sector employees. Employees participating in this optional benefit can currently select between two providers, ICMA-Retirement Corporation (ICMA-RC) and Nationwide Retirement Solutions (NRS). Both companies offer similar investment options, account fees and member services, including on-line account access and financial statements.

As the sponsor of these plans the City assumes a fiduciary responsibility for ensuring participants receive the best available value for their individual investments including account administration, investment options, related fees and other services.

In an effort to fulfill the City's fiduciary responsibility, staff believes it is prudent to periodically seek proposals from other interested and qualified vendors through the RFP process for the administration, recordkeeping, education, enrollment and investment management services of the City's deferred compensation plan.

This work plan will involve partnering with Finance Department staff and issuing a formal RFP for competitive proposals for administration of the City's deferred compensation plan(s). Responses to the RFP will be analyzed and managed jointly by the Finance and Human Resources Department staff with recommendation presented through the City Manager to the Board of Commissioners.

Target Date: September 29, 2017

2. Management and Supervisor Training

Developing effective management and supervisory skills is essential to the continued success of the City in delivering a high level of services to the residents we serve. It is the City's responsibility to provide continuous training to supervisory personnel in the basics of what is expected of them in their roles as leaders and managers of City employees and employees deserve effective supervisors and managers to guide and assist them in the performance of their duties. Not only do supervisors need to know what is acceptable conduct regarding employees, they also need to know the consequences of their actions. The City may be held liable for the actions of their supervisors while acting in the scope of their employment especially in the current highly litigious employment environment. Supervisor training is an essential component of minimizing the City's liability and also the supervisor's personal liability.

While the City has a practice of selecting and developing experienced supervisors and managers and provides on-going individual training through the direction of department directors it has been several years since we provided a dedicated training session to newly appointed supervisors and managers. This work plan will undertake coordinating and delivering a dedicated **Municipal Management Academy** offered on site through the University of Tennessee Municipal Technical Advisory Service (MTAS).

The Municipal Management Academy is designed to help both the new and experienced manager/supervisor develop the knowledge, skills and abilities required for successful management. The course is divided into two levels consisting of eight, four-hour training sessions each. Each course emphasizes discussion and group activities to encourage participants to learn from one another often resulting in stronger teamwork, cohesiveness, and communications among managers/supervisors. Courses also provide a framework for applying concepts in the participant's individual supervisory situation and developing new behaviors and practicing new skills.

Target Date: Level I - October 1, 2017
Level II - May 1, 2018

HUMAN RESOURCES

PURPOSE STATEMENT

The goal of this activity is to provide a comprehensive program of human resources for all City employees. Functions include (1) recruitment, testing, selection and on-boarding of new employees, (2) administration of an exceptional fringe benefit package, (3) maintenance and communications of the City Personnel Rules and Regulations, (4) administration of position classification and salary system ensuring above average compensation practices, (5) management and supervisory training and other employee relations activities. Provides consultation services to management, department heads and supervisors to assure fairness and consistency in employment practices, including hiring and promotion, disciplinary and termination and day-to-day policy interpretation.

FINANCIALS

| Category | Actual FY 2015 | Actual FY 2016 | Budget FY 2017 | YTD ACTUAL FY 2017 | Budget FY 2018 |
|------------------------|---------------------------|---------------------------|---------------------------|-------------------------------|---------------------------|
| Personnel Services | \$ 271,931 | \$ 285,676 | \$ 295,565 | \$ 184,262 | \$ 294,335 |
| Operating Expenditures | 104,284 | 132,725 | 149,970 | 111,484 | 150,830 |
| Capital Outlay | - | - | - | - | - |
| Total | \$ 376,215 | \$ 418,401 | \$ 445,535 | \$ 295,746 | \$ 445,165 |

BUDGET COMMENTS

The Human Resources budget for FY 2018 includes additional funding in Medical Services (\$6,545) to reflect actual costs in employment and pre-employment physicals for public safety personnel. Other Professional Services is reduced to reflect completion of the comprehensive salary study (-\$9,375). Like all departments with full-time employees, there is a 10% increase in the Health Insurance line item and a decrease in TCRS contributions.

HUMAN RESOURCES

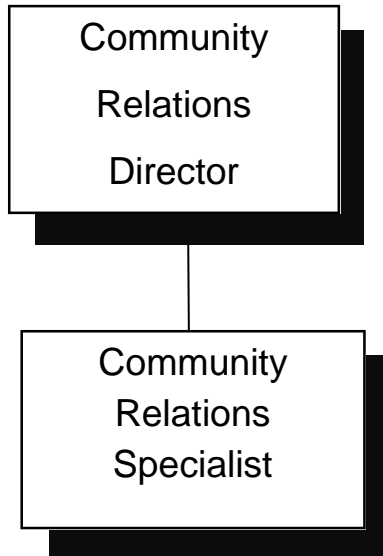
| <u>PERFORMANCE MEASURES</u> | <u>Actual FY 2015</u> | <u>Actual FY 2016</u> | <u>Target FY 2017</u> | <u>Target FY 2018</u> |
|--|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| Percent positions filled within 60 days | 98% | 97% | 100% | 100% |
| Targeted time to fill senior management positions | NA | 180 | 180 | 180 |
| Targeted time to fill professional positions | NA | NA | 60 | 60 |
| Targeted time to fill clerical positions | 35 | NA | 35 | 35 |
| Targeted time to fill labor positions | 25 | 25 | 35 | 35 |
| Number and percent of employees hired who complete probationary period | 24/92% | 27/96% | 30/85% | 30/85% |
| Number and percent of internal promotions | 10 | 11 | 10 | 10 |
| Employee turnover rate (incl. PT) | 7.28% | 13.80% | 10% | 12% |
| Employee turnover rate (FT only) | 4.37% | 10.60% | 7% | 10% |

| <u>WORKLOAD INDICATORS</u> | <u>Actual FY 2015</u> | <u>Actual FY 2016</u> | <u>Target FY 2017</u> | <u>Target FY 2018</u> |
|-------------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| Positions filled (incl. internal) | 36 | 28 | 40 | 40 |
| Applications received | 1,100 | 3,641 | 1,000 | 2,500 |
| Applicants tested/interviewed | 95 | 187/153 | 150 | 200/150 |
| Terminations/separations (incl. PT) | 30 | 45 | 30 | 40 |
| Grievances/hearing/lawsuits | 0 | 0 | 0 | 0 |
| Dental claims processed | 522 | 515 | 550 | 550 |

| <u>PERSONNEL SCHEDULE</u> | <u>Actual FY 2015</u> | <u>Actual FY 2016</u> | <u>Budget FY 2017</u> | <u>Budget FY 2018</u> |
|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| Human Resources Director | 1 | 1 | 1 | 1 |
| HR/Payroll Specialist | 1 | 1 | 1 | 1 |
| Human Resources Technician | <u>1</u> | <u>1</u> | <u>1</u> | <u>1</u> |
| | 3 | 3 | 3 | 3 |

COMMUNITY RELATIONS DEPARTMENT

Organizational Chart



The City's Community Relations Department performs a large amount of work that is non-routine in nature. Since July 2016, a growing amount of time is being dedicated toward daily media requests that require time and effort spent gathering information from various departments. Accordingly, target dates for non-routine work projects may sometimes shift to meet changing priorities. The following list includes our department goals and objectives for the non-routine work plan for the 2017-18 fiscal year:

1. Oversee Smith Park Historic Projects

The Community Relations Department will lead the development and execution of two improvement projects. In the fall of 2017, the City plans to add pavers to the back yard area of Ravenswood to prevent recurring costs in sod replacement due to high foot traffic volume at events. This department will also be the liaison between the city and the Historic Commission to plan, design, and construct a garden area from the salvaged bricks saved from the demolition of the former kitchen.

Target Date: Pavers – August 2017
Garden Area – Spring 2018

2. Channel 19 New Software Implementation and Policy Update

In the fall of 2016, the Community Relations Director researched software options for upgrading and enhancing the static signage on Channel 19. Currently the City Recorder uses a PowerPoint to display information from various departments on the cable access channel. The new software, projected to cost about \$5,000, will streamline the process and make content more modern. A web-based interface will allow users to import information with graphics and social media content into the system. Along with the visual update, the current Channel 19 programming policy, last updated in 1996, will be reviewed with updates recommended as needed to clearly articulate the city's purpose, vision, and programming strategy for its public access channel.

Target Date: Spring 2018

3. Win a Wedding at Ravenswood Mansion

The Community Relations Department plans to try something new with a social media promotion for Ravenswood Mansion in winter 2017. Staff will use our social media pages, local media and magazines to invite couples to send us their video story about why they should win a wedding at Ravenswood. There would be some contest rules, but the best couple, with the best story wins a prize package valued at \$7,000 and growing. The city would donate a weekend date at Ravenswood, and local businesses have agreed to donate a wedding dress, cake, and catering for the event. The goal of this promotion is to increase marketing of Ravenswood for weddings and other events.

Target Date: December 2017- February 2018

COMMUNITY RELATIONS DEPARTMENT

PURPOSE 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; managing social media accounts; and responding to citizen complaints.

FINANCIALS

| Category | Actual FY 2015 | Actual FY 2016 | Budget FY 2017 | YTD Actual FY 2017 | Budget FY 2018 |
|------------------------|-------------------|-------------------|-------------------|-----------------------|-------------------|
| Personnel Services | \$ 193,375 | \$ 200,581 | \$ 210,105 | \$ 172,730 | \$ 202,435 |
| Operating Expenditures | 124,530 | 132,229 | 152,400 | 66,273 | 163,700 |
| Capital Outlay | - | - | - | - | - |
| Total | \$ 317,905 | \$ 332,810 | \$ 362,505 | \$ 239,003 | \$ 366,135 |

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.

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 \$40,000. This reflects the true expected net cost to the City for the concert series after private sponsorships, and a small increase to begin planning for the City's 50th Anniversary Celebration in 2019. Funding is provided in Computer Hardware to replace the media device that supports Channel 19 broadcasts (\$4,000). Funding of \$5,500 is provided for replacement of one set of seasonal banners installed on street lights along Franklin Road and Town Center Way. This department also includes funding for the Leadership Brentwood program (\$1,000) and the City's Historic Board (\$2,500).

COMMUNITY RELATIONS DEPARTMENT

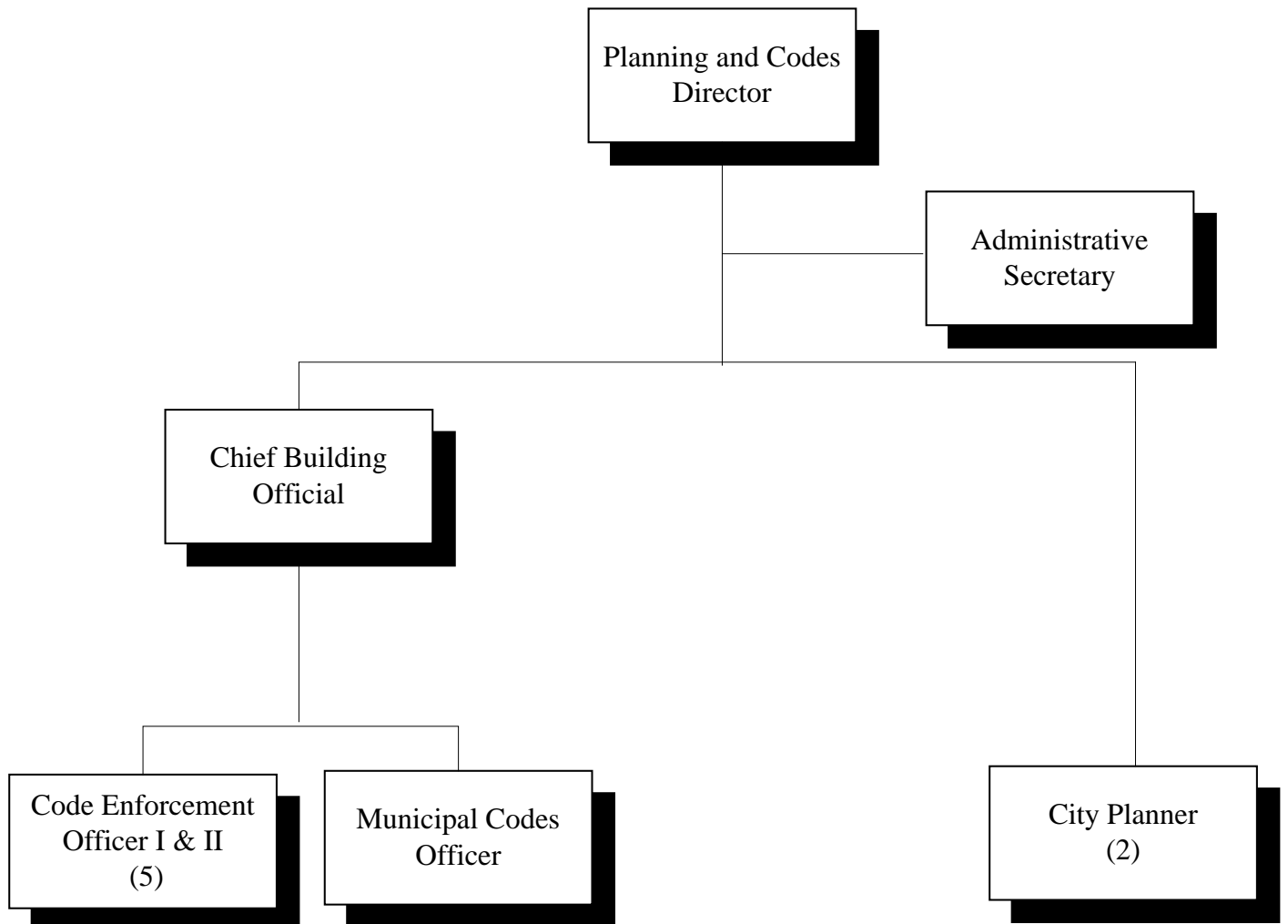
| <u>PERFORMANCE MEASURES</u> | <u>Actual FY 2015</u> | <u>Actual FY 2016</u> | <u>Target FY 2017</u> | <u>Target FY 2018</u> |
|--|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| Percent of community newsletters and city brochures published and mailed on time | 94% | 97% | 97% | 97% |
| Percent of board/committee regular meetings attended | 98% | 98% | 99% | 98% |

| <u>WORKLOAD INDICATORS</u> | <u>Actual FY 2015</u> | <u>Actual FY 2016</u> | <u>Target FY 2017</u> | <u>Target FY 2018</u> |
|-----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| City special events | 22 | 24 | 28 | 30 |
| City newsletter (April/October) | 2 | 2 | 2 | 2 |
| Website posts/updates per year | - | 140 | 200 | 250 |
| Social media posts | - | 500 | 600 | 700 |
| Facebook page likes | - | 0 | 3,800 | 4,200 |
| Twitter followers | 0 | 3,500 | 4,000 | 4,200 |
| YouTube subscribers | 0 | 8 | 25 | 40 |
| NextDoor % population | - | 40 | 60 | 80 |
| Channel 19 | - | - | - | new software |
| Press releases | 8 | 35 | 75 | 85 |
| Media inquires | 20 | 150 | 200 | 260 |
| Videos produced | 0 | 20 | 35 | 45 |
| Networking events | - | - | 5 | 10 |
| Historical student programs | 2 | 2 | 2 | 2 |
| City Calendar (Debbie) | 12 | 12 | 12 | 12 |
| Telephone calls | 2,300 | - | 2,400 | 1,200 |
| Info email inquires | | | | |

| <u>PERSONNEL SCHEDULE</u> | <u>Actual FY 2015</u> | <u>Actual FY 2016</u> | <u>Budget FY 2017</u> | <u>Budget FY 2018</u> |
|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| Community Relations Director | 1 | 1 | 1 | 1 |
| Community Relations Specialist | <u>1</u> | <u>1</u> | <u>1</u> | <u>1</u> |
| | 2 | 2 | 2 | 2 |

PLANNING AND CODES DEPARTMENT

Organization Chart



The following non-routine work projects for the Planning and Codes staff are proposed for Fiscal Year 2017-2018.

1. 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 years that staff has been working with the current version a number of adjustments have been identified that should be incorporated into a new draft document.

Additionally, several regulations regarding the proposed 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. This effort would be envisioned as a cooperative effort with the Engineering and Legal departments.

Target date: January 31, 2018

2. Continuance of the Update of Public Works Project Fee Ordinance

Public Works Project Fees (PWPF) are intended to address the additional traffic demands of new development and are assessed on each new building or addition to an existing structure constructed within the City. The fees are collected as part of the process of issuing building permits for most uses (Churches and publically owned government buildings are exempt). They are used to fund the planning, engineering and construction of future road projects. The Code establishes a regulatory system and method by which the City calculates, collects and obligates the fee.

The PWPF schedule and the listing of eligible road projects were last updated in December 2007. The proposed update is necessary to insure the City's fee calculation methodology accurately determines the appropriate fee amount based upon the updated road project t costs and remains legally defensible. In addition, the trip generation standards from the various land uses will be reviewed based upon the latest Institute of Traffic Engineers (ITE) data. The study will also identify an expanded listing of land uses, more reflective of the types of development that is being proposed today. The current version of the fees schedule limits the number of land use categories.

Target date: February 28, 2018

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 census. 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 estimated state shared revenue for FY 2016-2017 is \$123.30.

The City must submit a letter of intent to the Department of Economic and Community Development, Division of Research no later than January 1st. The special Census must be complete before March 1st 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 2015. The state certified the population as a result of that effort was 40,401. The US Census Bureau estimates that the current population is 41,763. The number will most likely increase as the new estimates become available in June 2017.

Target date: March 1, 2018

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.) For this reason, staff has held off on distributing drafts of the amendments while other matters have demanded staff and City Commissioner time. These amendments address matters such as:

- Creation of a new service-institutional district to accommodate assisted living/retirement facilities.
- Tree protection.
- Updated regulations for nonconforming lots, structures and uses of property.
- Portable storage containers.

Target date: Various completion dates during the fiscal year

5. Begin Preparations to Update to the 2018 ICC Residential, Commercial and Property Maintenance Codes

Staff will begin exploring the adoption of the 2018 International Codes and 2014 National Electric Code. Codes staff will acquire copies of the 2018 Code and begin review to assess the significant changes from the 2012 Codes. As part of the adoption of the new Codes, and in consultation with the Fire Department, staff will likely propose several local amendments (requirements) to Chapter 14 to address building issues unique to Brentwood.

Adoption of the latest versions of the Code is essential to preserve the Planning and Codes Department's Insurance Service Office (ISO) residential and commercial structure ratings. Informational sessions will be conducted by staff in late-summer 2018 to educate the building community of the significant changes included as part of the Code. Adoption is targeted for Fall 2018.

Target date: June 30, 2018

PLANNING

PURPOSE 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, maintenance of the Brentwood 2020 Plan, maintenance of zoning and land use maps, 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 | Actual | Budget | YTD | |
|------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | FY 2015 | FY 2016 | FY 2017 | ACTUAL | Budget |
| | | | | FY 2017 | FY 2018 |
| Personnel Services | \$ 320,794 | \$ 338,415 | \$ 355,480 | \$ 211,048 | \$ 350,445 |
| Operating Expenditures | 100,703 | 71,559 | 87,810 | 49,419 | 130,500 |
| Capital Outlay | - | 6,000 | 12,000 | - | 7,000 |
| Total | \$ 421,497 | \$ 415,974 | \$ 455,290 | \$ 260,467 | \$ 487,945 |

BUDGET COMMENTS

The primary increase in the FY 2018 budget is related to \$40,000 allocated for a special census. Other smaller adjustments are related to a 10% increase in health insurance costs and a decrease in TCRS retirement contributions.

PLANNING

| <u>PERFORMANCE MEASURES</u> | <u>Actual FY 2015</u> | <u>Actual FY 2016</u> | <u>Target FY 2017</u> | <u>Target FY 2018</u> |
|---|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| Percent of Information Requests Processed within 3 days | 90% | 90% | 100% | 100% |
| Percent of Zoning Violations resolved in 30 days, excepting cases cited | 90% | 90% | 100% | 100% |
| Percent historic case files recorded in database | 100% | 100% | 100% | 100% |

| <u>WORKLOAD INDICATORS</u> | <u>Actual FY 2015</u> | <u>Actual FY 2016</u> | <u>Target FY 2017</u> | <u>Target FY 2018</u> |
|---|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| Planning Commission Cases | 138 | 101 | 140 | 125 |
| Board of Zoning Appeals Cases Reviewed | 25 | 20 | 21 | 25 |
| Administrative Home Occupations (New & Renewed) | 591 | 614 | 600 | 600 |
| Flood Insurance/Zoning Determinations | 0 | 49 | 45* | 10* |
| Special Event/Tent Permits | 11 | 11 | 12 | 10 |
| Minor Land Use Cases/Administrative | 15 | 12 | 15 | 12 |
| Zoning District Verifications | 150 | 209 | 150 | 150 |

| <u>PERSONNEL SCHEDULE</u> | <u>Budget FY 2015</u> | <u>Budget FY 2016</u> | <u>Budget FY 2017</u> | <u>Budget FY 2018</u> |
|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| Planning and Codes Director | 1 | 1 | 1 | 1 |
| City Planner | <u>2</u> | <u>2</u> | <u>2</u> | 1 |
| Planner II | | | | <u>1</u> |
| Total | 3 | 3 | 3 | 3 |

* The difference in the numbers between FY 2015 and FY 2016 can be explained in the terminology used. "Determination" was telling someone if property was in the flood zone. For liability reasons, staff has stopped doing this unless it's very obvious (entire lot in flood zone). This category changed to "flood review" which includes looking at permit submittals for flood ordinance compliance.

CODES ENFORCEMENT

PURPOSE STATEMENT

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

FINANCIALS

| Category | Actual FY 2015 | Actual FY 2016 | Budget FY 2017 | YTD Actual FY 2017 | Budget FY 2018 |
|------------------------|---------------------------|---------------------------|---------------------------|-------------------------------|---------------------------|
| Personnel Services | \$ 731,260 | \$ 764,110 | \$ 796,805 | \$ 506,339 | \$ 802,935 |
| Operating Expenditures | 46,255 | 40,229 | 60,000 | 28,446 | 60,000 |
| Capital Outlay | 45,426 | - | 52,100 | 52,495 | 53,500 |
| Total | \$ 822,941 | \$ 804,339 | \$ 908,905 | \$ 587,280 | \$ 916,435 |

BUDGET COMMENTS

The FY 2018 budget includes mostly minor adjustments from the FY 2017 budget. Health insurance has increased 10%, similar to all departments with full-time employees. Proposed vehicle replacements include two 2007 Chevrolet 1500 1/2 ton pickup trucks. A small increase in part-time salary funding is also included to provide for some additional staff hours to assist the department in keeping up with permits and other administrative duties.

CODES ENFORCEMENT

| <u>PERFORMANCE MEASURES</u> | <u>Actual FY 2015</u> | <u>Actual FY 2016</u> | <u>Target FY 2017</u> | <u>Target FY 2018</u> |
|---|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| Percent of complaints responded to in 5 days. | 100% | 100% | 100% | 100% |
| Percent of residential building permits issued within 7-10 working days (excludes transitional-steep lots or rejected plans). | 95% | 90% | 95% | 90% |
| Percent of building inspection requests completed within 3 business days. (After completion of State Electrical Inspection) | 95% | 95% | 95% | 95% |

| <u>WORKLOAD INDICATORS</u> | <u>Actual FY 2015</u> | <u>Actual FY 2016</u> | <u>Target FY 2017</u> | <u>Target FY 2018</u> |
|--|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| Building Permits (All Permit Types) | 3,244 | 2,984 | 3,000 | 3,000 |
| Building Permit Plans Issued ⁽¹⁾ | 604 | 513 | 600 | 550 |
| Building Related Inspections ⁽²⁾ | 9,783 | 8,254 | 9,500 | 8,500 |
| Total Inspections | 17,505 | 15,573 | 17,000 | 16,000 |
| Single-Family Permits Issued ⁽³⁾ | 261 | 189 | 200 | 190 |
| Code Enforcement Cases Investigated (All Types, Includes Home Occupation Violations) | 497 | 302 | 360 | 340 |
| Walk-In Visitors | 12,164 | 12,296 | 10,000 | 12,000 |
| Incoming Telephone Calls | 21,148 | 19,657 | 21,000 | 20,500 |

| <u>PERSONNEL SCHEDULE</u> | <u>Actual FY 2015</u> | <u>Actual FY 2016</u> | <u>Budget FY 2017</u> | <u>Budget FY 2018</u> |
|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| Chief Building Official | 1 | 1 | 1 | 1 |
| Codes Enforcement Officer I & II | 5 | 5 | 5 | 5 |
| Municipal Codes Officer I & II | 1 | 1 | 1 | 1 |
| Administrative Secretary | <u>1</u> | <u>1</u> | <u>1</u> | <u>1</u> |
| Total | 8 | 8 | 8 | 8 |

⁽¹⁾ Permits include--Church, Condo, Commercial Addition, Commercial Shell, New Commercial, Residential Addition, Remodel, Single-Family, Single-Family Duplex, Tenant Finish, & Townhome. ⁽²⁾ Inspections include--Final, Deck Final, Mechanical Final, Plumbing Final, Pool Final, Above Ceiling, Backflow, Backflow Test, Commercial Sewer & Water Line, Crawl Space, Deck Footing, Driveway, Erosion Control, Footing, Foundation Water Proof, Foundation Survey, Gas Line, House Wrap & Flash, Insulation, Life Safety, Mechanical, No Framing Order, Plumbing, Pool Final, Pool Rough-In, Rough-In, Site Final, Slab Radon, & Water & Sewer. ⁽³⁾ Includes--Single Family, Single-Family Duplex, & Townhome

INSURANCE AND OTHER BENEFITS

PURPOSE 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 2015 | Actual FY 2016 | Budget FY 2017 | YTD Actual FY 2017 | Budget FY 2018 |
|------------------------|-------------------|-------------------|-------------------|-----------------------|---------------------|
| Personnel Services | \$ 679,068 | \$ 689,334 | \$ 723,155 | \$ 410,002 | \$ 1,485,925 |
| Operating Expenditures | 66,637 | 69,710 | 83,000 | (2,232) | 80,000 |
| Capital Outlay | - | - | - | - | - |
| Total | \$ 745,705 | \$ 759,044 | \$ 806,155 | \$ 407,770 | \$ 1,565,925 |

BUDGET COMMENTS

This activity initially centralizes for easier consideration the cost for proposed FY 2018 enhancements to Personnel Services in General Fund activities. Funding is included for implementation of the City's 2017 Comprehensive Pay Plan Study, inclusive of a 4% merit pool (\$771,195). This amount includes associated costs for FICA and TCRS. An additional \$10,600 is provided for the 401(a) retirement plan match as a result of pay increases. The contribution to Retiree Leave Payout Reserve will decrease from \$75,000 to \$50,000 as sufficient reserves have accumulated to that portion of projected expenses that isn't covered through salary savings in the respective departments. Finally, sick and vacation leave buy-backs have increased \$2,475 and \$5,200, respectively, to reflect actual trends.

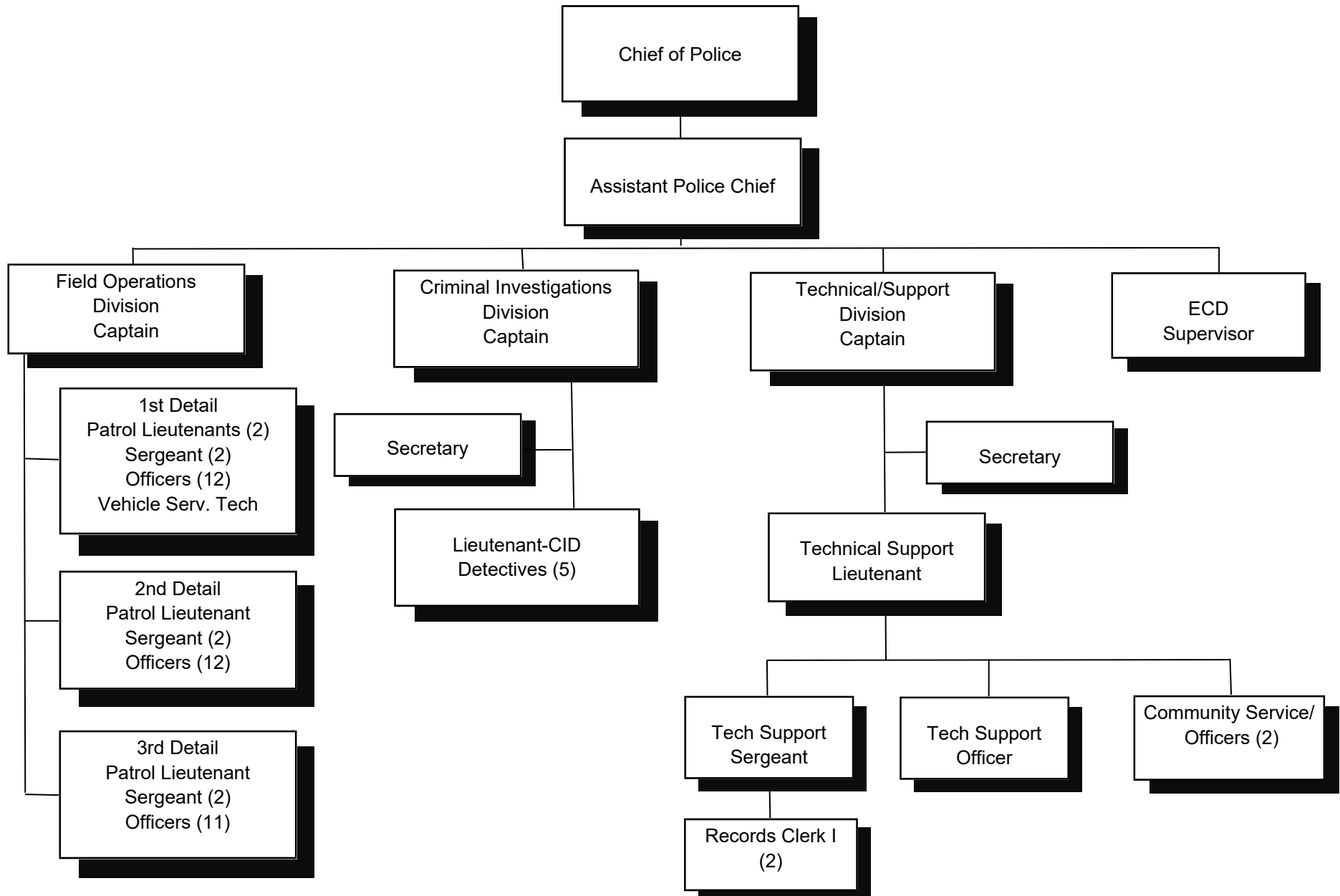
After initial review and endorsement of the proposed pay adjustment and new positions, these costs will be reallocated to the various activities with assigned personnel. Supporting information for the proposed enhancements is provided in the Budget Message at the beginning of this document.

PERSONNEL SCHEDULE

No personnel are directly assigned to this activity

POLICE DEPARTMENT

Organizational Chart



The Police Department proposes the following as its goals and objectives for the non-routine work plan for the 2017-2018 fiscal year:

1. Re-accreditation of the Police Department

The department will seek its eighth re-accreditation with the Commission on Accreditation for Law Enforcement Agencies Inc., a process that requires re-certification every three years. The department will be evaluated on policies and practices to demonstrate that the department remains in compliance with accreditation standards set forth by CALEA. The Brentwood Police Department was first accredited in 1989 and continues to be the most tenured accredited agency in the state of Tennessee.

Target Date: November 30, 2017

2. Purchase and Implementation of TriTech Records Management Software

Given the recent purchase and implementation of TriTech Computer Aided Dispatch software, the police department has an opportunity to purchase TriTech Records Management software at a significantly reduced rate than what was originally quoted some years back. Having the same RMS and CAD vendor will allow us to be much more efficient in the delivery of services specifically as it relates to reporting capabilities. The ability to share data with neighboring jurisdictions who also use this vendor will be another added benefit. This proposed purchase will be funded with asset forfeiture monies and not general fund revenues. The police department will partner with city IT staff on this project to fully implement this new software in the coming fiscal year.

Target Date: January 1, 2018

3. Assess the Feasibility of Building a Stand-Alone Police Department Facility

Monies have been designated in the Capital Improvements Program to contract with outside consultants to study and assess the feasibility of constructing a stand-alone Police Department building on city owned property at Heritage Way. This is a continuation of a study/report provided by Architect Design Group that provided preliminary findings and recommendations, including projected costs. Given the existing spatial needs within the Brentwood Municipal Center by numerous departments, moving police personnel to a stand-alone building is one viable option. The benefit of having the Police Department more centrally located in the city with easy access to major thoroughfares, bike trails and parks is also favorable.

Target Date: January 1, 2018

POLICE DEPARTMENT

PURPOSE 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 2015 | Actual FY 2016 | Budget FY 2017 | YTD Actual FY 2017 | Budget FY 2018 |
|------------------------|---------------------|---------------------|---------------------|-----------------------|---------------------|
| Personnel Services | \$ 5,322,616 | \$ 5,604,797 | \$ 6,181,700 | \$ 3,839,422 | \$ 6,308,020 |
| Operating Expenditure: | 737,981 | 811,955 | 798,670 | 487,106 | 825,945 |
| Capital Outlay | 380,000 | 391,302 | 407,500 | 269,194 | 423,000 |
| Total | \$ 6,440,597 | \$ 6,808,054 | \$ 7,387,870 | \$ 4,595,722 | \$ 7,556,965 |

BUDGET COMMENTS

The Police Department budget for FY 2018 includes the 10% increase in the contribution to the health insurance program (\$75,200) and a reduction in TCRS contributions (\$68,895) affecting all budget activities with full-time employees. Salaries reflect a reclassification of the PD Receptionist/Secretary from part-time to full-time position (\$31,175 net increase, including benefits). Also, a salary funding allotment of \$40,000 is also included to allow for limited overstaffing during the year to try and lessen the operational impact of employee turnover.

Other funding includes Computer Hardware expenses for 16 mobile devices (\$15,000), and increases in Repair & Maintenance of Motor Vehicles and Vehicle Accessories of \$10,000 each. Approximately \$10,000 will be spent on an additional traffic enforcement speed sign.

A total of nine (9) vehicles will be replaced in FY 2018, funding for which is included in the Equipment Replacement Fund. The annual contribution to the Equipment Replacement Fund will increase \$11,000.

POLICE DEPARTMENT

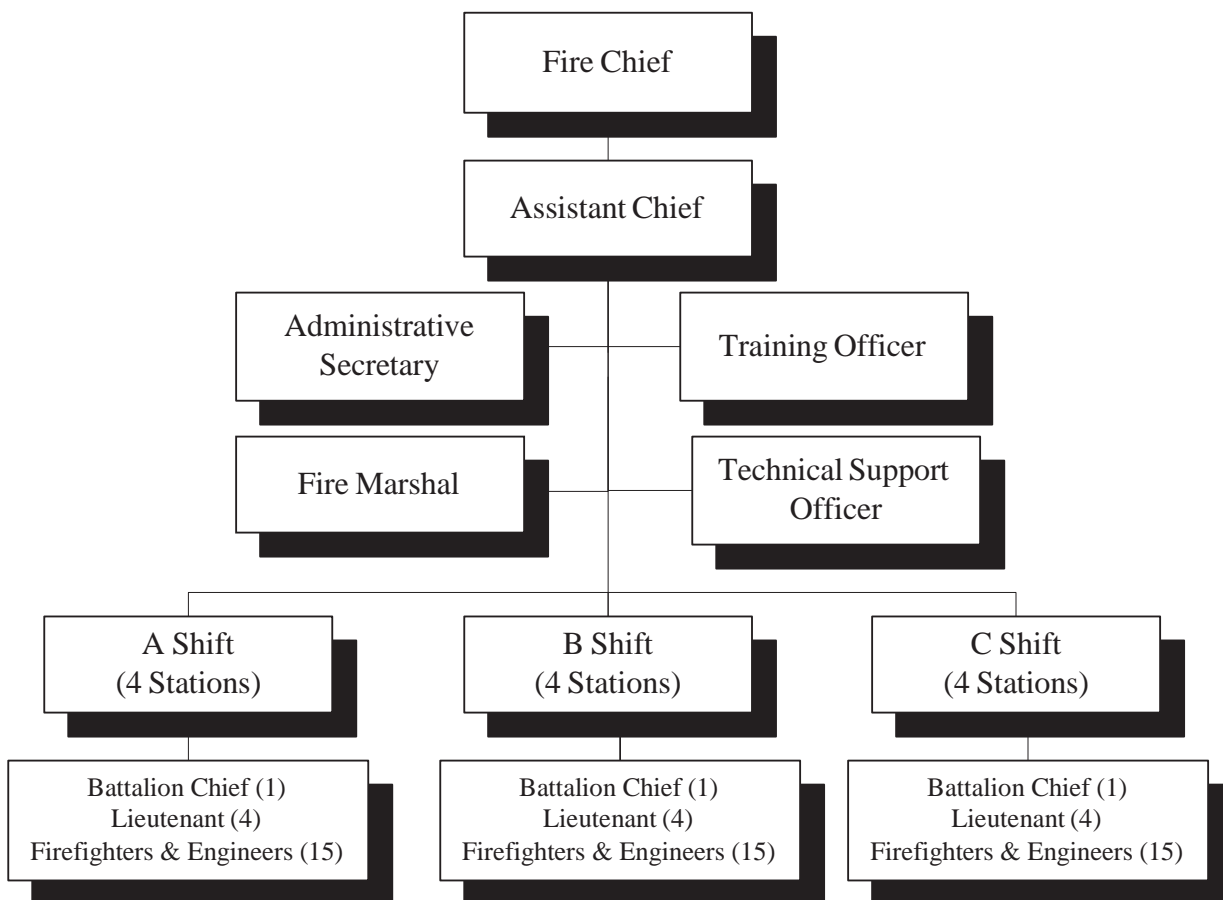
| <u>PERFORMANCE MEASURES</u> | <u>Actual CY 2015</u> | <u>Actual CY 2016</u> | <u>Target CY 2017</u> | <u>Target CY 2018</u> |
|--|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| Average response time per call (minutes) | 6 min/12 sec | 6 min/42 sec | 6 min/15 sec | 6 min/45 sec |
| 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 | 812 | 769 | 1,000 | 1,000 |
| Percent compliance with applicable accreditation standards | 100% | 100% | 100% | 100% |

| <u>WORKLOAD INDICATORS</u> | <u>Actual CY 2015</u> | <u>Actual CY 2016</u> | <u>Target CY 2017</u> | <u>Target CY 2018</u> |
|--|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| Serious Crimes | 95 | 121 | 105 | 125 |
| Traffic Accidents | 1,163 | 1,225 | 1,300 | 1,300 |
| Criminal Investigations Clearance Rate | 38% | 54% | 40% | 45% |

| <u>PERSONNEL SCHEDULE</u> | <u>Actual FY 2015</u> | <u>Actual FY 2016</u> | <u>Budget FY 2017</u> | <u>Budget FY 2018</u> |
|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| Police Chief | 1 | 1 | 1 | 1 |
| Assistant Police Chief | 1 | 1 | 1 | 1 |
| Captain | 3 | 3 | 3 | 3 |
| ECD Supervisor | 1 | 1 | 1 | 1 |
| Lieutenant | 7 | 6 | 6 | 6 |
| Sergeant | 4 | 7 | 7 | 7 |
| Detective | 5 | 5 | 5 | 5 |
| Police Officers | 37 | 38 | 38 | 38 |
| 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>2</u> |
| Total | 63 | 66 | 66 | 67 |

FIRE and RESCUE DEPARTMENT

Organization Chart



1. **Develop and Conduct a Process to Assess, Identify, and Begin Orienting Personnel to Fill the Two Division Chief Positions Being Vacated by Retirements**

The Fire Marshal is planning to retire in FY 2018 and the Training Officer in early FY 2019. The department will conduct a process to identify those who will be promoted to fill these positions and begin preparing the new appointees to help ensure a seamless transition. Once identified in early FY 2018, the selected candidates will be relocated to Station 1 (remaining on the apparatus as a company officer) to begin working closely with the respective Division Chiefs in preparation for the transition.

Target Date: September 1, 2017

2. **Implement Phase I of a Training Ground Strategic Plan**

Over the past eighteen months, an ad-hoc committee has worked to develop a long-range strategic plan addressing our physical resources involved in fire training. This plan provides an analysis and recommendations for improvements and upgrades to facilities and equipment located and used at the Safety Center East. The plan included an assessment of current and future training needs, facility upgrades, and resource maintenance. Upon completion, the recommendations were evaluated and broken into three phases. Phase I, proposed for implementation in FY 2018, includes the following:

- a. Design, bid, and construct a covered, open-air storage bay on the lower drill field to store reserve equipment and provide shelter from the elements during training activities.
- b. Provide enhancements to the drill tower including an awning, window upgrades to keep out the elements, and fabricating an enclosure for the upper (rooftop) stairwell area.
- c. Evaluate the option of having a structural assessment of the drill tower performed by a qualified Engineer.

Target Date: January 1, 2018

3. **Research, Design, and Develop Specifications for a New Quint (Engine/Ladder Combination)**

Funding for a new combination engine/ladder truck is provided in the Equipment Replacement Fund in FY 2019. This apparatus will replace Engine 3 located at the Service Center. The department will form an apparatus committee to develop specifications for this truck in preparation for presenting a purchasing recommendation to the City Commission in July of 2018. The engineering and build process takes approximately 6-8 months to complete, so the fire and rescue department will complete the specification process in FY 2018 so that the order can be placed at the beginning of the new fiscal year.

Target Date: July 1, 2018

FIRE AND RESCUE DEPARTMENT

PURPOSE 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 an 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.

Our Mission: Through Prevention, Preparedness, Response, and Mitigation, Brentwood Fire & Rescue will promote a safe community by providing professional and innovative services to the citizens and guests of the City of Brentwood.

FINANCIALS

| Category | Actual FY 2015 | Actual FY 2016 | Budget FY 2017 | YTD Actual FY 2017 | Budget FY 2018 |
|------------------------|---------------------------|---------------------------|---------------------------|-------------------------------|---------------------------|
| Personnel Services | \$ 5,623,156 | \$ 6,008,599 | \$ 6,342,230 | \$ 4,171,629 | \$ 6,358,020 |
| Operating Expenditures | 507,647 | 475,216 | 550,750 | 331,105 | 571,250 |
| Capital Outlay | 365,695 | 411,744 | 360,000 | 251,310 | 366,500 |
| Total | \$ 6,496,498 | \$ 6,895,559 | \$ 7,252,980 | \$ 4,754,044 | \$ 7,295,770 |

BUDGET COMMENTS

As with other departments, the FY 2018 Fire and Rescue budget reflects an 10% increase in the contribution to the health insurance program (\$64,500) and a decrease in TCRS contributions (-\$81,690). Other changes include an increase in the EMT Supplemental Pay (\$18,900) based upon the projected number of certifications in 2018, increased expenses in Office Machinery and Equipment for Location (station alerting system) and records mangement software (\$25,100), and purchase of five (5) Life Pack defibrillators (\$37,500). The contribution to the Equipment Replacement Fund will increase \$9,000. No vehicle purchases or replacements will be made in FY 2018.

FIRE AND RESCUE DEPARTMENT

| <u>PERFORMANCE MEASURES</u> | <u>Actual FY 2015</u> | <u>Actual FY 2016</u> | <u>Target FY 2017</u> | <u>Target FY 2018</u> |
|--|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| Total response time at 90th percentile | 9 min. 8 sec. | 8 min. 24 sec. | 8 min. 58 sec. | 9 min. 0 sec. |
| Property loss | \$742,779 | \$833,573 | \$1,000,000 | \$950,000 |
| Property saved | \$14,303,850 | \$9,254,075 | \$15,000,000 | \$15,000,000 |
| People reached with public education programs | 9,050 | 6,915 | 9,500 | 9,000 |
| Percentage of inspections completed for eligible buildings | 99% | 100% | 100% | 100% |
| Percentage of Fire Code Violations cleared in 90 days | 85% | 87% | 90% | 90% |
| Percentage of Officers with State Fire Officer certification | 100% | 100% | 100% | 100% |
| Percentage of Firefighters with State FFII Certification | 100% | 100% | 100% | 100% |
| Percentage of Firefighters/Officers receiving state in-service training | 95% | 94% | 90% | 95% |
| Percentage of Firefighters/Officers State certified as EMT or higher | 95% | 95% | 95% | 95% |
| Percentage of on-shift Fire Officers with State Inspector Certification | 100% | 100% | 100% | 100% |
| Percentage of on-shift Fire Officers with State Inspector Certification | 100% | 100% | 100% | 100% |
| Percentage of hydrants flushed per year | 98% | 99% | 100% | 100% |
| <u>WORKLOAD INDICATORS</u> | <u>Actual FY 2015</u> | <u>Actual FY 2016</u> | <u>Target FY 2017</u> | <u>Target FY 2018</u> |
| Total calls for service | 3,018 | 3,291 | 3,300 | 3,300 |
| Commercial inspections | 498 | 506 | 500 | 500 |
| Follow-up Inspections conducted | 681 | 726 | 675 | 700 |
| Fire prevention programs | 172 | 118 | 200 | 200 |
| Hydrants maintained (Annually) | 2,452 | 2,484 | 2,515 | 2,550 |
| Open burning permits | 60 | 86 | 60 | 70 |
| Blasting permits | 8 | 6 | 10 | 7 |
| Fire drills conducted | 25 | 22 | 25 | 25 |
| Plan Reviews | 208 | 336 | 200 | 250 |
| Acceptance tests, site visits, investigation of code related citizen complaints, incident follow-ups | 203 | 238 | 225 | 225 |

FIRE AND RESCUE DEPARTMENT

| <u>PERSONNEL SCHEDULE</u> | <u>Actual FY 2015</u> | <u>Actual FY 2016</u> | <u>Budget FY 2017</u> | <u>Budget FY 2018</u> |
|------------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| Fire Chief | 1 | 1 | 1 | 1 |
| Assistant Fire Chief | 1 | 1 | 1 | 1 |
| Fire Training Officer | 1 | 1 | 1 | 1 |
| Fire Marshal | 1 | 1 | 1 | 1 |
| Battalion Chief | 3 | 3 | 3 | 3 |
| Lieutenant | 13 | 13 | 13 | 13 |
| Firefighter & Fire Engineer/Driver | 42 | 42 | 45 | 45 |
| Administrative Secretary | <u>1</u> | <u>1</u> | <u>1</u> | <u>1</u> |
| Total | 63 | 63 | 66 | 66 |

SAFETY CENTER EAST

PURPOSE 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, fuel island, and a salt storage facility that was constructed in FY 2012.

FINANCIALS

| Category | Actual FY 2015 | Actual FY 2016 | Budget FY 2017 | YTD Actual FY 2017 | Budget FY 2018 |
|------------------------|---------------------------|---------------------------|---------------------------|-------------------------------|---------------------------|
| Personnel Services | \$ - | \$ - | \$ - | \$ - | \$ - |
| Operating Expenditures | 65,234 | 61,196 | 71,650 | 45,354 | 77,150 |
| Capital Outlay | - | 11,921 | 7,000 | 6,941 | - |
| Total | \$ 65,234 | \$ 73,117 | \$ 78,650 | \$ 52,295 | \$ 77,150 |

BUDGET COMMENTS

This budget provides for utilities, grounds and building maintenance of the facility. The FY 2018 appropriations are largely identical to FY 2017, with the exception of Repair and Maintenance of Buildings, which includes upgrades to the drill tower (\$9,000), and Grounds Maintenance, which provides for minor landscaping improvements at the front of the building (\$5,000). The Capital Projects Fund includes construction of a covered storage facility on the drill grounds of Safety Center East (\$30,000).

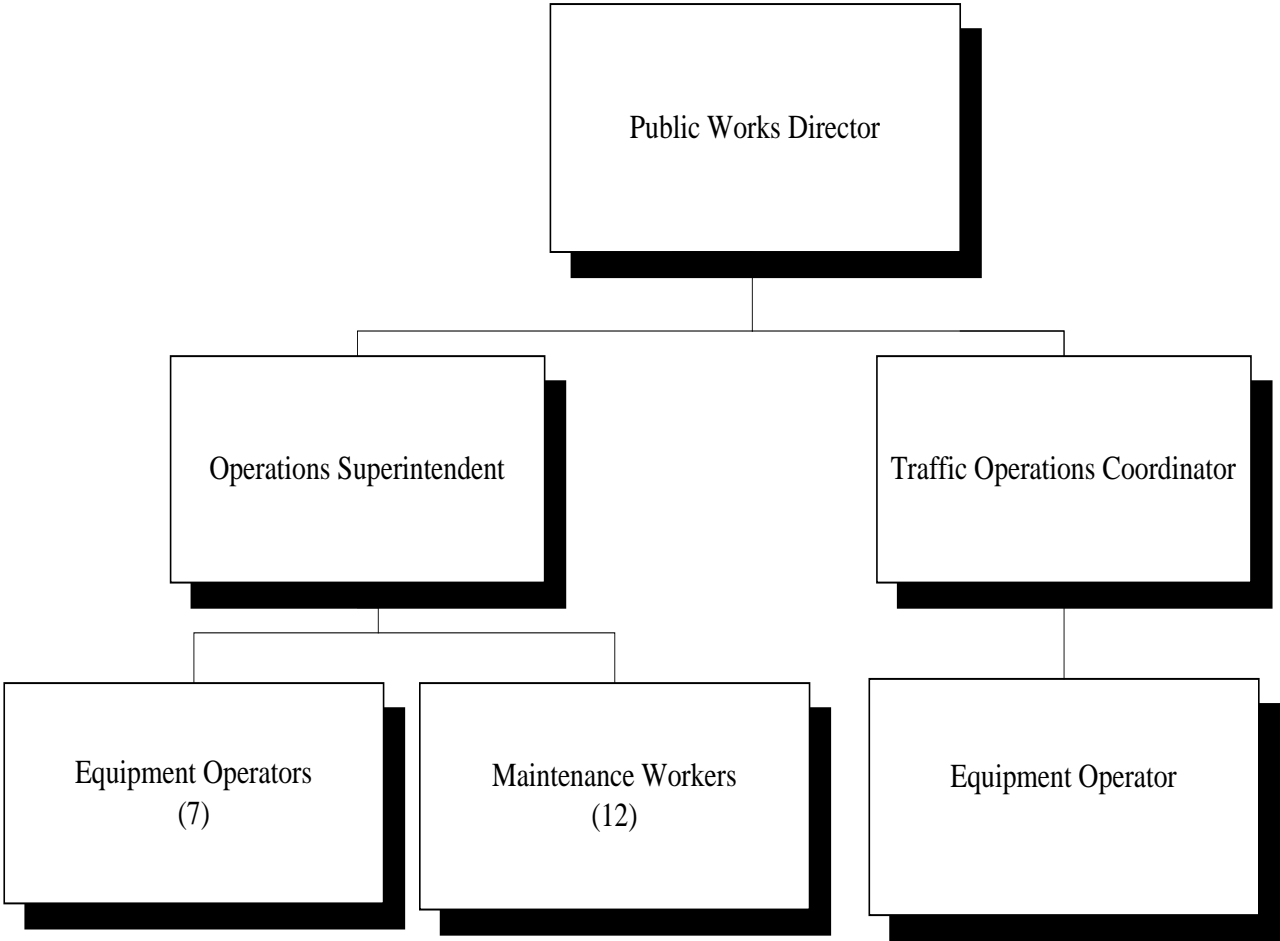
| <u>PERFORMANCE MEASURES</u> | <u>Actual FY 2015</u> | <u>Actual FY 2016</u> | <u>Target FY 2017</u> | <u>Target FY 2018</u> |
|---|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| Maintenance cost per square foot | \$2.38 | \$2.19 | \$2.10 | \$3.30 |
| Cost per square foot-utilities | \$2.05 | \$1.90 | \$1.90 | \$2.00 |
| Facility operating cost per square foot | \$5.59 | \$6.26 | \$6.74 | \$6.61 |

| <u>WORKLOAD INDICATORS</u> | <u>Actual FY 2015</u> | <u>Actual FY 2016</u> | <u>Target FY 2017</u> | <u>Target FY 2018</u> |
|-----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| Total square feet in building | 11,675 | 11,675 | 11,675 | 11,675 |
| Total acreage of site | 15 | 15 | 15 | 15 |

PERSONNEL SCHEDULE

No staff is assigned to this activity.

PUBLIC WORKS DEPARTMENT
Organization Chart



The Public Works Department proposes the following as its goals and objectives for the non-routine work plan for the 2017-2018 fiscal year:

1. Construction Coordination for Franklin Road Widening Improvements

Work closely with TDOT to help coordinate the bidding of the construction contract and give any assistance needed to TDOT in the awarding of the construction contract.

Work closely with TDOT and the contractor to help minimize the impact to commuters and residents on the project.

Assist residents with any issues or problems that arise and serve as a liaison between the homeowners and the contractor as well as TDOT.

Target Dates: To be determined by TDOT

2. Construction Oversight of Sunset Road & Ragsdale Road Improvements

Work closely with the contractor to assure the job is completed in a safe and timely manner.

Work closely with the adjoining homeowners on any problems or issues that arise during construction.

Oversee traffic control and construction on the project.

Target Date: Construction expected to be completed by August 2018

3. Oversee Design and Construction of Split Log Road & Ragsdale Road Intersection Improvements

Oversee completion of design and construction plans.

Coordinate bidding of construction contract and recommendation to award contract.

Oversee traffic control and construction of project.

Target Date: August 2018

4. Construction Oversight at Round-a-bout at Green Hill Blvd. & Crockett Road

Coordinate bidding of the construction contract and oversee traffic control and construction of project.

Target Date: April 2018

5. Oversee Design of Sunset Road Improvements (from just North of Owl Creek to Concord Road)

Work closely with design engineers to complete the design and ROW plans and prepare all permits required to do the project.

Target Date: January 31, 2018

6. Miscellaneous Capital Projects

Complete the mid-block crossing policy

Oversee the annual street resurfacing & maintenance program

Oversee various bike & pedestrian facility projects

Oversee a large drainage project on Johnson Chapel Road @ Deerwood Lane

Oversee intersection access modifications at Mallory Lane & Commerce Way

Target Dates: To be completed throughout FY 2017-2018

PUBLIC WORKS

PURPOSE STATEMENT

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

FINANCIALS

| Category | Actual FY 2015 | Actual FY 2016 | Budget FY 2017 | YTD Actual FY 2017 | Budget FY 2018 |
|------------------------|---------------------------|---------------------------|---------------------------|-------------------------------|---------------------------|
| Personnel Services | \$ 1,276,573 | \$ 1,302,264 | \$ 1,431,590 | \$ 887,895 | 1,436,230 |
| Operating Expenditures | 1,321,950 | 1,401,755 | 1,471,450 | 763,193 | 1,501,500 |
| Capital Outlay | 239,117 | 209,889 | 223,500 | 119,787 | 239,000 |
| Total | \$ 2,837,640 | \$ 2,913,908 | \$ 3,126,540 | \$ 1,770,875 | \$ 3,176,730 |

BUDGET COMMENTS

Expenditures in Public Works for FY 2018 are largely identical to those in FY 2017. Exceptions include \$20,000 added to Right-of-Way Maintenance for mowing of Concord Road between Crockett Road and the eastern city limits, and \$9,500 added to Other Professional Services for recurring costs to conduct roadway paving assessments. The contribution to the Equipment Replacement Fund has increased by \$10,000 due to the addition of an excavator in 2017 and normal price escalations.

Funding within the Equipment Replacement Fund is provided for a replacement chipper truck and chipper machine, and a Gradeall (\$515,000). Funding for the chipper machine (\$45,000) is contingent upon a FY 2017 year-end transfer of excess revenues from the General Fund to the Equipment Replacement Fund.

PUBLIC WORKS

| <u>PERFORMANCE MEASURES</u> | <u>Actual FY 2015</u> | <u>Actual FY 2016</u> | <u>Target FY 2017</u> | <u>Target FY 2018</u> |
|---|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| Work orders completed within two weeks | 95% | 95% | 95% | 95% |
| Percent of roadway sections rated in good or excellent condition by annual inspection | 90% | 90% | 90% | 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 |
| <u>WORKLOAD INDICATORS</u> | <u>Actual FY 2015</u> | <u>Actual FY 2016</u> | <u>Target FY 2017</u> | <u>Target FY 2018</u> |
| Work orders processed | 2,869 | 3,069 | 4,000 | 4,000 |
| Chipper service - locations | 36,630 | 37,072 | 38,000 | 38,500 |
| Lane miles of roadway under City jurisdiction | 479.64 | 482.56 | 485 | 490 |
| <u>PERSONNEL SCHEDULE</u> | <u>Actual FY 2015</u> | <u>Actual FY 2016</u> | <u>Budget FY 2017</u> | <u>Budget FY 2018</u> |
| Public Works Director | 1 | 1 | 1 | 1 |
| Operations Superintendent | 1 | 1 | 1 | 1 |
| Equipment Operator I, II & III | 8 | 7 | 7 | 7 |
| Maintenance Worker I & Sr. | <u>9</u> | <u>12</u> | <u>12</u> | <u>12</u> |
| Total | 19 | 21 | 21 | 21 |

STORM DRAINAGE

PURPOSE STATEMENT

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

FINANCIALS

| Category | Actual FY 2015 | Actual FY 2016 | Budget FY 2017 | YTD Actual FY 2017 | Budget FY 2018 |
|---------------------------|---------------------------|---------------------------|---------------------------|-------------------------------|---------------------------|
| Operating Expenditures \$ | - | \$ - | \$ - | \$ - | \$ - |
| Subdivision | | | | | |
| Improvements | 9,844 | 13,134 | 50,000 | 4,916 | 50,000 |
| Total | \$ 9,844 | \$ 13,134 | \$ 50,000 | \$ 4,916 | \$ 50,000 |

BUDGET COMMENTS

In FY 2018, \$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 60 feet of metal pipe with reinforced concrete pipe on Johnson Chapel Road adjacent to Deerwood Lane. This work will be scheduled when school is not in session.

| <u>PERFORMANCE MEASURES</u> | Actual FY 2015 | Actual FY 2016 | Target FY 2017 | Target FY 2018 |
|---|---------------------------|---------------------------|---------------------------|---------------------------|
| Percent of outlet ditches cleaned | 90% | 90% | 90% | 90% |
| Percent of time storm drain system operates as designed for storm events | 95% | 95% | 95% | 95% |
| <u>WORKLOAD INDICATORS</u> | Actual FY 2015 | Actual FY 2016 | Target FY 2017 | Target FY 2018 |
| Maintenance/number of locations | 1,468 | 822 | 1,500 | 1,500 |

PERSONNEL SCHEDULE

No personnel are exclusively assigned to this activity.

STREET LIGHTING

PURPOSE STATEMENT

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

FINANCIALS

| Category | Actual FY 2015 | Actual FY 2016 | Budget FY 2017 | YTD Actual FY 2017 | Budget FY 2018 |
|------------------------|---------------------------|---------------------------|---------------------------|-------------------------------|---------------------------|
| Operating Expenditures | \$ 489,357 | \$ 459,678 | \$ 525,000 | \$ 276,244 | \$ 440,000 |
| Capital Outlay | - | - | - | - | - |
| Total | \$ 489,357 | \$ 459,678 | \$ 525,000 | \$ 276,244 | \$ 440,000 |

BUDGET COMMENTS

The FY 2018 budget is \$85,000 lower than FY 2017 due to billing changes at both Middle Tennessee Electric and Nashville Electric. For Middle Tennessee Electric, maintenance charges such a bulb replacement, etc. are now billed directly instead of as part of a monthly maintenance fee. This change has had the affect of significantly lowering the City's costs year to date through the spring of 2017. At Nashville Electric, the utility has reduced its allocation of the investment charge on the monthly bill in recognition that a significant number of street lights were installed at developer expense and not at the utility's expense. Staff will monitor the cost trends for these billing changes for any adjustments that may be needed in future years.

| <u>PERFORMANCE MEASURES</u> | Actual FY 2015 | Actual FY 2016 | Target FY 2017 | Target FY 2018 |
|--|---------------------------|---------------------------|---------------------------|---------------------------|
| Percent of street lights repaired within ten (10) days of being reported | 50% | 50% | 50% | 60% |
| <u>WORKLOAD INDICATORS</u> | Actual FY 2015 | Actual FY 2016 | Target 2017 | Target 2018 |
| Public street lights - number | 3,601 | 3,624 | 3,650 | 3,700 |

PERSONNEL SCHEDULE

No personnel are directly assigned to this activity.

TRAFFIC SIGNALIZATION

PURPOSE STATEMENT

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

FINANCIALS

| Category | Actual FY 2015 | Actual FY 2016 | Budget FY 2017 | YTD Actual FY 2017 | Budget FY 2018 |
|------------------------|-------------------|-------------------|-------------------|-----------------------|-------------------|
| Personnel Services | \$ 162,545 | \$ 100,661 | \$ 140,905 | \$ 66,885 | \$ 141,780 |
| Operating Expenditures | 114,929 | 86,251 | 127,910 | 70,163 | 166,910 |
| Capital Outlay | 35,894 | 63,059 | 33,000 | 26,793 | 21,500 |
| Total | \$ 313,368 | \$ 249,971 | \$ 301,815 | \$ 163,841 | \$ 330,190 |

BUDGET COMMENTS

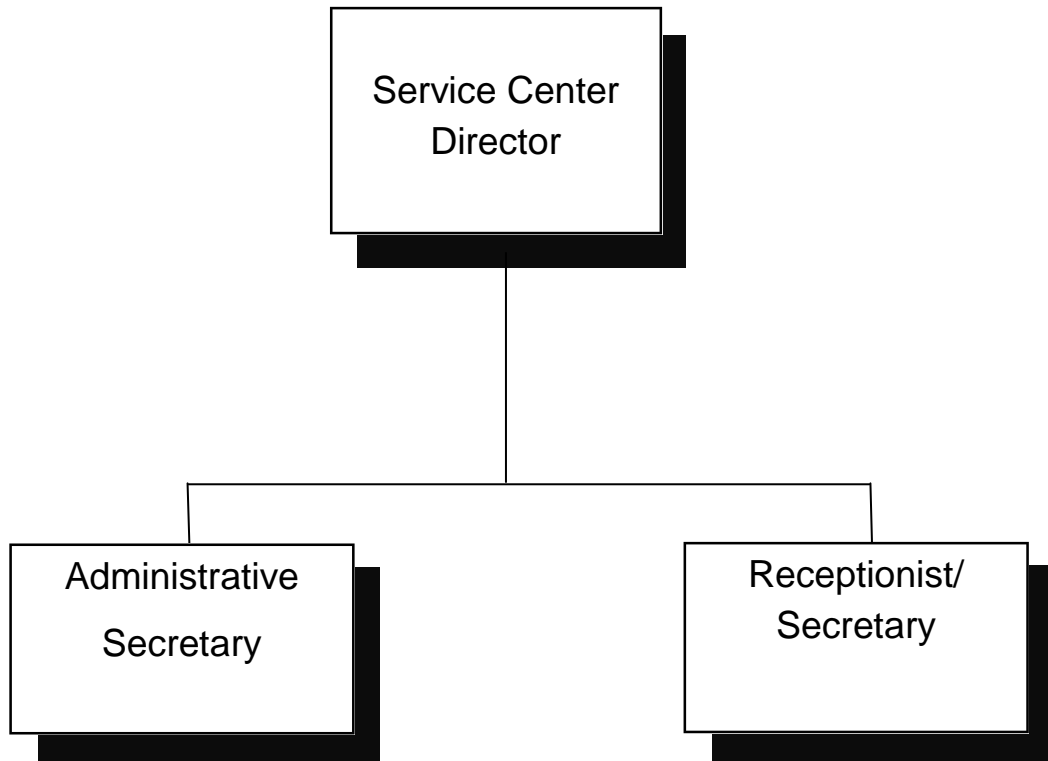
This activity carries out standard signal maintenance (i.e. bulb replacement, traffic detector loop replacement, signal head modification/replacement, etc.) as needed throughout the year. The FY 2018 budget reflects a 8.4% increase from FY 2017 largely due to increases in Contract Signal Maintenance (\$16,000), and Repair/Maintenance of Machinery and Equipment (\$11,000). Health Insurance includes a 10% increase over FY 2017 and the TCRS contribution reflects a decrease, consistent with all departments having full-time personnel. Funding is included in the Capital Projects Fund for completion of the signal timing study, replacement of 20 Ethernet switches, as well as signal heads and battery backups.

TRAFFIC SIGNALIZATION

| <u>PERFORMANCE MEASURES</u> | <u>Actual FY 2015</u> | <u>Actual FY 2016</u> | <u>Target FY 2017</u> | <u>Target FY 2018</u> |
|---|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| Percent of traffic signals repaired within 24 hours of being reported | 99% | 99% | 99% | 99% |
| <u>WORKLOAD INDICATORS</u> | <u>Actual FY 2015</u> | <u>Actual FY 2016</u> | <u>Target FY 2017</u> | <u>Target FY 2018</u> |
| Traffic signals - number | 47 | 47 | 47 | 47 |
| <u>PERSONNEL SCHEDULE</u> | <u>Actual FY 2015</u> | <u>Actual FY 2016</u> | <u>Budget FY 2017</u> | <u>Budget FY 2018</u> |
| Traffic Operations Coordinator | 1 | 1 | 1 | 1 |
| Equipment Operator I, II, & III | <u>1</u> | <u>1</u> | <u>1</u> | <u>1</u> |
| Total | 2 | 2 | 2 | 2 |

SERVICE CENTER

Organizational Chart



SERVICE CENTER

PURPOSE 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 2015 | Actual FY 2016 | Budget FY 2017 | YTD Actual FY 2017 | Budget FY 2018 |
|------------------------|-------------------|-------------------|-------------------|-----------------------|-------------------|
| Personnel Services | \$ 94,321 | \$ 95,907 | \$ 106,945 | \$ 60,919 | \$ 109,740 |
| Operating Expenditures | 192,194 | 182,797 | 170,750 | 131,143 | 187,240 |
| Capital Outlay | - | - | - | - | - |
| Total | <u>\$ 286,515</u> | <u>\$ 278,704</u> | <u>\$ 277,695</u> | <u>\$ 192,062</u> | <u>\$ 296,980</u> |

BUDGET COMMENTS

The FY 2018 budget reflects a 6.4% increase over FY 2017. Increases include \$4,500 in Office Machinery & Equipment for a plan scanner, \$4,240 in Grounds Maintenance to reflect actual costs, and \$3,000 in Repair/Maintenance of Buildings to reflect actual costs. The two positions funded through this activity provide clerical support to all departments located at the facility. Funding is included in the Capital Projects Fund for resurfacing of a portion of the parking lot (\$150,000).

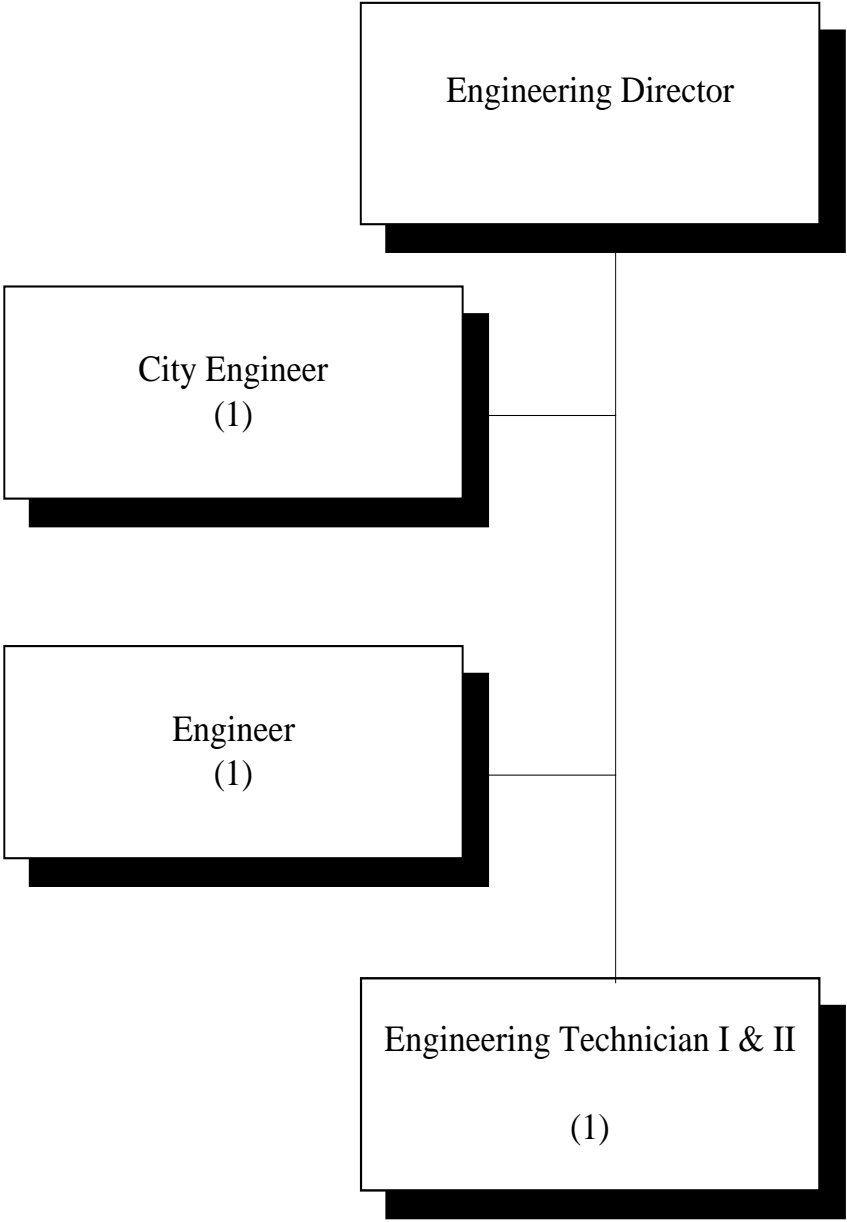
A portion of the cost of this activity (\$125,000) is recovered from the Water and Sewer Fund as rent for use of the facility by the Water Services Department. This contribution is accounted for as a General Fund revenue line item #110-36220.

SERVICE CENTER

| <u>PERFORMANCE MEASURES</u> | <u>Actual FY 2015</u> | <u>Actual FY 2016</u> | <u>Target FY 2017</u> | <u>Target FY 2018</u> |
|---|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| Maintenance cost per square foot | \$2.67 | \$3.45 | \$2.40 | \$2.45 |
| Cost per square foot-utilities | \$1.47 | \$1.15 | \$1.45 | \$1.40 |
| Facility operating cost per square foot | \$4.77 | \$4.55 | \$4.25 | \$4.40 |
| <u>WORKLOAD INDICATORS</u> | <u>Actual FY 2015</u> | <u>Actual FY 2016</u> | <u>Target FY 2017</u> | <u>Target FY 2018</u> |
| Total Phone Calls Answered | 11,101 | 11,461 | 12,000 | 12,000 |
| Number of Walk-In Customers Served | 1,325 | 1,361 | 1,400 | 1,400 |
| Total square feet in building | 22,460 | 22,460 | 22,460 | 22,460 |
| Total square feet in storage-shed | 5,368 | 5,368 | 5,368 | 5,368 |
| Total square feet in open-air covered equipment storage | 10,360 | 10,360 | 10,360 | 10,360 |
| Total square feet in salt storage building | 2,000 | 2,000 | 2,000 | 2,000 |
| <u>PERSONNEL SCHEDULE</u> | <u>Actual FY 2015</u> | <u>Actual FY 2016</u> | <u>Budget FY 2017</u> | <u>Budget FY 2018</u> |
| Administrative Secretary | 1 | 1 | 1 | 1 |
| Receptionist/Secretary | <u>1</u> | <u>1</u> | <u>1</u> | <u>1</u> |
| TOTAL | 2 | 2 | 2 | 2 |

ENGINEERING DEPARTMENT

Organization Chart



The Engineering Department proposes the following as its goals and objectives for the non-routine work plan for the 2017-2018 fiscal year.

1. Manage Preparation of an ADA Transition Plan

Title II of the Americans with Disabilities Act (ADA) requires that all public entities with 50 or more employees perform a self-evaluation and prepare a transition plan to bring all city facilities and programs into compliance with the requirements of ADA. The Engineering Director will work in concert with all Departments and act as liaison among the various city functions to prepare an ADA Transition Plan for Brentwood. The plan will require coordination with multiple city departments to identify ADA related deficiencies and needs as well as inspection of all city rights of way and facilities. The Engineering Director will assist in the overall management of the effort by coordinating preparation of the plan and gathering results of inspections to ensure the final ADA Transition Plan is available by the required deadline. Failure to do so could result in the loss of Federal funding.

Target Date: Ongoing through calendar year 2018

2. Assist Public Works in Construction of a Roundabout at Crockett Rd/Green Hill

Brentwood initiated efforts to construct a roundabout at this location last year. The design is nearing completion and the project will be advertised to bid during the spring/summer of 2017. This project will require special emphasis on construction phasing in order to keep the road open during the majority of the construction process. It may be necessary to close the road for short periods of time in order to complete certain elements. Engineering will assist as needed to coordinate with utilities, the engineering consultant and the contractor. It will also be important to keep the public aware of progress and any necessary closures. Subject to utility relocation schedules, the project is expected to be completed in approximately six months after contract award.

Target Date: Construction Complete by spring 2018

3. Manage/Coordinate CMAQ Signal Timing Optimization Study

In 2015, the City was awarded Congestion Mitigation and Air Quality Improvement (CMAQ) funding through the Nashville Area Metropolitan Planning Organization (MPO) for a traffic signal timing project. The project was approved with 100% funding and includes intersections along Moore's Lane, Concord Road, Wilson Pike and Murray Lane. 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, and development of improved traffic signal coordination plans. The Engineering Department will manage the project to completion to ensure the work is completed on-time, coordinate reimbursement from TDOT, and work to make sure the outcomes meet the project objectives.

Target Date: Study Completion – September 2017

4. Update the Subdivision Regulations

The City's subdivision regulations were last updated by the Planning Commission in December 2009. In the years that staff has been working with the current version a number of adjustments have been identified that should be incorporated into an update. Additionally, several regulations regarding the proposed 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. This effort will be a cooperative effort with the Planning and Legal Departments.

Target date: January 2018

ENGINEERING

PURPOSE 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 2015 | Actual FY 2016 | Budget FY 2017 | YTD Actual FY 2017 | Budget FY 2018 |
|------------------------|-------------------|-------------------|-------------------|-----------------------|-------------------|
| Personnel Services | \$ 479,619 | \$ 501,020 | \$ 521,195 | \$ 332,943 | \$ 521,680 |
| Operating Expenditures | 37,790 | 16,020 | 58,600 | 12,755 | 64,800 |
| Capital Outlay | - | - | - | - | 27,500 |
| Total | <u>\$ 517,409</u> | <u>\$ 517,040</u> | <u>\$ 579,795</u> | <u>\$ 345,698</u> | <u>\$ 613,980</u> |

BUDGET COMMENTS

The FY 2018 budget for Engineering includes the 10% increase in health insurance and a decrease in TCRS costs affecting all departments with full-time personnel. Other changes include \$7,000 in additional funding for storm water compliance due to additional stream monitoring required by TDEC. The Vehicles line item includes \$27,500 for replacement of a 3/4 ton pickup truck.

ENGINEERING

| <u>PERFORMANCE MEASURES</u> | <u>Actual FY 2015</u> | <u>Actual FY 2016</u> | <u>Target FY 2017</u> | <u>Target FY 2018</u> |
|---|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| Review subdivision plats within two weeks | 100% | 99% | 100% | 100% |
| Review construction plans within four weeks | 98% | 97% | 100% | 100% |

| <u>WORKLOAD INDICATORS</u> | <u>Actual FY 2015</u> | <u>Actual FY 2016</u> | <u>Target FY 2017</u> | <u>Target FY 2018</u> |
|-----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| Number of subdivision plats | 46 | 36 | 45 | 40 |
| Number of commercial plats | 13 | 20 | 15 | 15 |
| Number of Transitional lot plans | 131 | 113 | 115 | 115 |

| <u>PERSONNEL SCHEDULE</u> | <u>Actual FY 2015</u> | <u>Actual FY 2016</u> | <u>Budget FY 2017</u> | <u>Budget FY 2018</u> |
|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| Service Center Director | 1 | 1 | 1 | 1 |
| City Engineer | 1 | 1 | 1 | 1 |
| Engineer | 1 | 1 | 1 | 1 |
| Engineering Technician I & II | <u>1</u> | <u>1</u> | <u>1</u> | <u>1</u> |
| Total | 4 | 4 | 4 | 4 |

PUBLIC HEALTH

MISSION STATEMENT

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

FINANCIALS

| Category | Actual FY 2015 | Actual FY 2016 | Budget FY 2017 | YTD Actual FY 2017 | Budget FY 2018 |
|------------------|---------------------------|---------------------------|---------------------------|-------------------------------|---------------------------|
| County Health | | | | | |
| Dept. Contract | \$15,000 | \$15,000 | \$ 15,000 | - | \$ 15,000 |
| County Animal | | | | | |
| Control Contract | 73,524 | 52,917 | 56,000 | - | 60,000 |
| Total | \$ 88,524 | \$ 67,917 | \$ 71,000 | \$ - | \$ 75,000 |

BUDGET COMMENTS

The FY 2018 budget reflects a 7% increase in the cost of Animal Control services from Williamson County in FY 2017. In FY 2016, Brentwood's cost for these services decreased from the previous \$70,000 in FY 2015 to \$53,000. Contracting with the County allows the City to avoid having to provide the service in-house at a considerably higher cost.

PUBLIC HEALTH

| <u>PERFORMANCE MEASURES</u> | <u>Actual FY 2015</u> | <u>Actual FY 2016</u> | <u>Target FY 2017</u> | <u>Target FY 2018</u> |
|--|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| Health services refused because lack of income | None | None | None | None |
| Percent of individuals seeking services to individuals actually served | 100% | 100% | 100% | 100% |

| <u>WORKLOAD INDICATORS *</u> | <u>Actual FY 2015</u> | <u>Actual FY 2016</u> | <u>Target FY 2017</u> | <u>Target FY 2018</u> |
|---|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| Child Health | 182 | 189 | 190 | 200 |
| Adult Health | 186 | 216 | 250 | 270 |
| Sexually Transmitted Disease | 58 | 68 | 80 | 88 |
| Tuberculosis Control | 111 | 69 | 115 | 65 |
| WIC Nutrition Program | 175 | 180 | 200 | 190 |
| Total Animals Adopted (Countywide) | 1,941 | 2,552 | 2,500 | 3,000 |
| Total Animals Returned to Owner/Wild (Countywide) | 295 | 347 | 300 | 400 |
| Total Animals Euthanized (Countywide) | 161 | 158 | 200 | 150 |
| Total Animals Received | 3,082 | 3,907 | 3,300 | 4,700 |

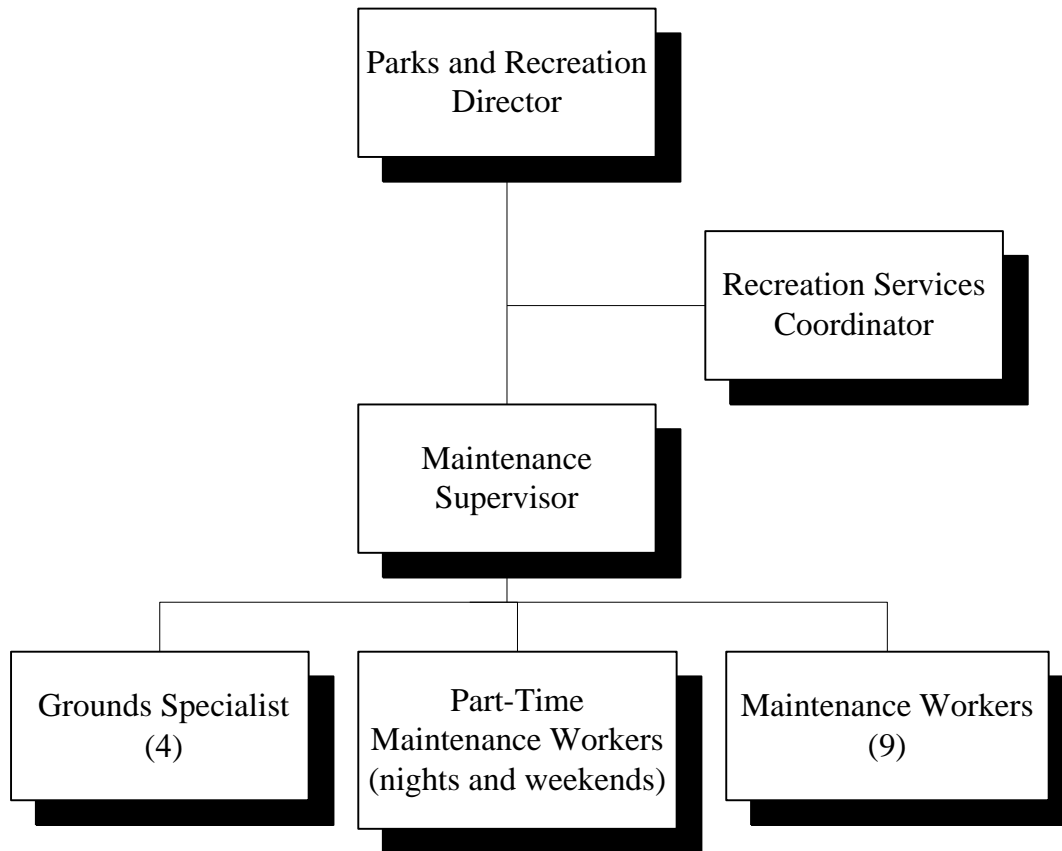
PERSONNEL SCHEDULE

No personnel are directly assigned to this activity.

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

PARKS AND RECREATION DEPARTMENT

Organization Chart



The following Parks and Recreation Department non-routine goals and objectives are proposed for fiscal year 2017-2018:

1. Finish Phase 2 of Smith Park Construction

This project will be finishing up in the first part of the new fiscal year. Staff will oversee the growing in of the sports fields as well as installation of a new maintenance building to replace the existing dilapidated barn. The goal of the new maintenance building to provide sufficient space for department equipment and staff while also retaining a barn appearance consistent with the existing structure.

Target Date: August 31, 2017

2. New Parks Office Building

The Department will coordinate the selection of an engineering/architecture firm to evaluate site options and begin engineering design services for a new parks operations facility. It is the goal to have site selection and the design phase completed in FY 2017-18 with construction to commence in FY 2018-19.

Target Dates: Site Selection – December 31, 2017
Design – June 30, 2018

3. Fee structure Assessment

The department will review the current fee structure related to athletic field rental, shelter rentals, etc. to insure that we are within the market for all services provided. This fee schedule has not been updated in several years. Staff will review and submit recommendations in December to allow for any potential increases to take effect July 2018.

Target Date: December 31, 2017

4. CIP Projects

In addition to the above projects, the department will oversee the following smaller upgrade and maintenance related projects within the Capital Improvements Program.

| | |
|----------------|--|
| Crockett Park: | New multipurpose field trail connection Widening of trail by the community playground A new small playground at the shelter is also funded |
| Wikle Park: | Fencing improvements |
| River Park: | Bridge wood decking replacement |

Target Dates: Ongoing through June 30, 2018

PARKS AND RECREATION

PURPOSE 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

| Category | Actual FY 2015 | Actual FY 2016 | Budget FY 2017 | YTD Actual FY 2017 | Budget FY 2018 |
|------------------------|---------------------------|---------------------------|---------------------------|-------------------------------|---------------------------|
| Personnel Services | \$ 1,059,789 | \$ 1,126,139 | \$ 1,204,640 | \$ 696,353 | \$ 1,230,805 |
| Operating Expenditures | 868,635 | 882,575 | 1,034,215 | 546,089 | 1,026,665 |
| Capital Outlay | 76,421 | 70,645 | 97,500 | 64,840 | 86,000 |
| Total | \$ 2,004,845 | \$ 2,079,359 | \$ 2,336,355 | \$ 1,307,282 | \$ 2,343,470 |

BUDGET COMMENTS

The FY 2018 Parks budget includes an 10% higher transfer for the health insurance program and a decrease in TCRS expenses as reflected in all activities with full-time personnel. Electric and wastewater costs have been reduced to reflect actual trends (\$-14,000). Equipment purchases will include \$48,500 for two (2) zero-turn mowers, a debris blower, and a SandPro field groomer.

Park projects funded from the Capital Projects Fund (\$905,000) and Facilities Maintenance Fund (\$10,000) include completion of Phase II improvements, a new maintenance barn, and brick pavers in Smith Park, a multipurpose field trail connection and playground in Crockett Park, and additional fencing in Wikle and Flagpole Parks.

The budget also reflects a full year's funding for a Grounds Specialist position that was added in January 2017 and budgeted only for six months in the FY 2017 budget.

PARKS AND RECREATION

| <u>PERFORMANCE MEASURES</u> | <u>Actual FY 2015</u> | <u>Actual FY 2016</u> | <u>Target FY 2017</u> | <u>Target FY 2018</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 | 130/2 | 130/2 | 130/2 | 133/4 |

| <u>WORKLOAD INDICATORS</u> | <u>Actual FY 2015</u> | <u>Actual FY 2016</u> | <u>Target FY 2017</u> | <u>Target FY 2018</u> |
|------------------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| Total Acres of Parks to maintain | 965 | 965 | 965 | 965 |
| Acres per Maintenance Staff person | 80.5 | 80.5 | 80.5 | 74 |

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

| | Hours | % | Hours | % | Hours | % | Hours | % |
|---------------------------|--------------|----------|--------------|----------|--------------|----------|--------------|----------|
| Travel time/set up | 4,523 | 14% | 4,369 | 13% | 4,500 | 13% | 4,500 | 13% |
| Maintenance of facilities | 6,467 | 18% | 6,514 | 19% | 6,000 | 18% | 6,250 | 18% |
| Trash | 2,701 | 8% | 2,896 | 8% | 2,300 | 7% | 2,300 | 7% |
| Mowing/Weed eating | 3,212 | 10% | 3,487 | 10% | 2,750 | 8% | 3,400 | 9% |
| Leave Time | 2,737 | 8% | 2,701 | 8% | 3,000 | 9% | 3,000 | 9% |
| Tree Care | 1,752 | 5% | 1,512 | 4% | 2,000 | 6% | 2,000 | 6% |
| Restrooms | 2,119 | 6% | 2,167 | 6% | 2,400 | 7% | 2,400 | 7% |
| Baseball/softball fields | 1,775 | 5% | 2,055 | 6% | 2,000 | 6% | 2,000 | 7% |
| Maintenance of equipment | 1,551 | 5% | 1,205 | 3% | 1,300 | 4% | 1,300 | 3% |
| Trails | 2,345 | 7% | 1,070 | 3% | 2,400 | 7% | 2,400 | 7% |
| All other activities | 4,874 | 14% | 6,083 | 18% | 5,000 | 15% | 5,000 | 14% |

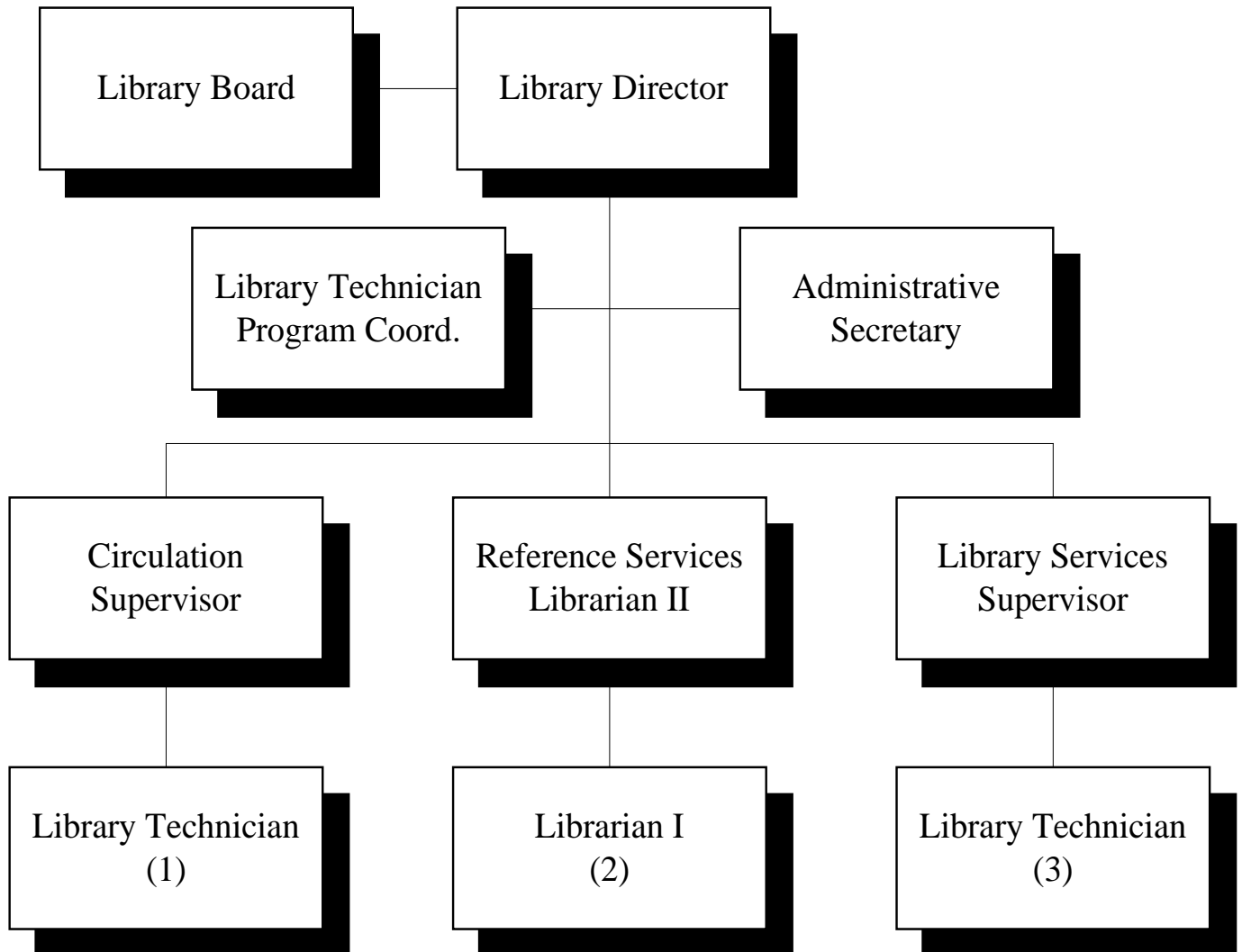
"All other activities" includes: Multi-purpose fields, Tennis and Sand volleyball courts, Playgrounds, Picnic areas and benches, Pavilions, Irrigation, Special Events, Paperwork, Job Vacancy, and misc. items.

| <u>PERSONNEL SCHEDULE</u> | <u>Actual FY 2015</u> | <u>Actual FY 2016</u> | <u>Budget FY 2017</u> | <u>Budget FY 2018</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 I & II | 3 | 3 | 4 | 4 |
| Maintenance Worker I & II | <u>9</u> | <u>9</u> | <u>9</u> | <u>9</u> |
| Total | 15 | 15 | 16 | 16 |

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 2017, the combined hours of all part-time employees is equivalent to 5.25 full-time positions.

PUBLIC LIBRARY

Organization Chart



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

The Library proposes the following as its goals and objectives for the non-routine work plan for the 2017-2018 fiscal year.

1. Library Procedures Manual Revision

Written procedures are important for any organization. They provide consistent customer service, and serve as a resource for all staff to access and review prior to a task. The latest written version of the Brentwood Library Procedure Manual was printed in 2002. Since 2002 many things have changed, from software to staff. The staff intends to conquer the revision of the 2002 manual so that it is updated and ready to access by all library employees by May 31, 2018. Since a procedures manual will always need to be revised, each service team will designate staff within their team to keep the manual updated, so it can be used as a training tool for new employees.

Target Date: May 31, 2018

2. History Discovered

Brentwood history is a part of the Library's collection that is not often discovered. The Brentwood Room is located near the entry to the Children's Library, which permits staff to take the opportunity to share with hundreds of families what lies inside the collection. By promoting areas of our City's heritage, the Library can share the plethora of information and culture that is ready to be explored. This year, staff wishes to work with the Historic Commission to select four aspects of Brentwood history that highlights the fascinating parts of our community, which will then be featured through video, webpage, and social media.

Target Date: May 31, 2018

PUBLIC LIBRARY

PURPOSE STATEMENT

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

FINANCIALS

| Category | Actual FY 2015 | Actual FY 2016 | Budget FY 2017 | YTD Actual FY 2017 | Budget FY 2018 |
|------------------------|---------------------------|---------------------------|---------------------------|-------------------------------|---------------------------|
| Personnel Services | \$ 1,236,648 | \$ 1,269,986 | \$ 1,306,610 | \$ 825,021 | \$ 1,313,245 |
| Operating Expenditures | 1,044,530 | 1,092,666 | 1,097,050 | 846,936 | 1,144,900 |
| Capital Outlay | 9,925 | - | - | - | - |
| Total | \$ 2,291,103 | \$ 2,362,652 | \$ 2,403,660 | \$ 1,671,957 | \$ 2,458,145 |

BUDGET COMMENTS

The 2018 Library budget includes a 10% increase for the health insurance program and a decrease in TCRS funding as reflected in all activities with full-time personnel. Other increases include \$10,000 for Other Professional Services, including a number of small increases such as property management services and OCLC (digital catalog upgrade). R/M Buildings will increase \$18,000, including \$14,000 for ADA door retrofits. Online resources will increase \$6,000, largely due to subscription increases. and Grounds Maintenance will increase \$7,500 to accommodate one time projects.

PUBLIC LIBRARY

| <u>PERFORMANCE MEASURES</u> | <u>Actual FY 2015</u> | <u>Actual FY 2016</u> | <u>Target FY 2017</u> | <u>Target FY 2018</u> |
|---|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| Average Items checked out per hour | 178 | 197 | 200 | 200 |
| New Materials Added: Print | 9,734 | 9,503 | 10,000 | 10,000 |
| Non-Print | 13,530 | 11,759 | 15,000 | 15,000 |
| Total | 23,264 | 21,262 | 25,000 | 25,000 |
| Turnover rate for Circulating Collections | 4 | 4 | 4 | 4 |
| Service Area per capita Expenditure | \$55.24 | \$56.10 | \$56.00 | \$56.00 |
| On-line catalogue up-time | 100% | 100% | 100% | 100% |
| Volunteer work hours contributed | 8,992 | 11,022 | 9,000 | 11,100 |
| Program Attendance | 28,561 | 30,043 | 29,000 | 30,100 |

| <u>WORKLOAD INDICATORS</u> | <u>Actual FY 2015</u> | <u>Actual FY 2016</u> | <u>Target FY 2017</u> | <u>Target FY 2018</u> |
|---------------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| Items Loaned | 677,261 | 677,261 | 680,000 | 680,000 |
| Database Searches* | 134,419 | 125,457 | 135,000 | 128,000 |
| Visitors (annual) | 277,699 | 279,598 | 280,000 | 280,000 |
| New Patrons Added: Adults | 1,892 | 2,083 | 2,000 | 2,100 |
| Children | 733 | 681 | 750 | 700 |
| Total | 2,625 | 2,764 | 2,750 | 2,800 |
| Non-Resident Memberships | 320 | 436 | 350 | 450 |
| State-Defined Service Area Population | 40,982 | 41,763 | 41,000 | 41,800 |

| <u>PERSONNEL SCHEDULE</u> | <u>Actual FY 2015</u> | <u>Actual FY 2016</u> | <u>Budget FY 2017</u> | <u>Budget FY 2018</u> |
|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| 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> |
| Total | 12 | 12 | 12 | 12 |

Note: As the facility is open for public use 66 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 2017, the combined hours for all part-time employees is equivalent to 13 full-time positions.

* Database search count methodology changed between FY 2015 & 2016

EDUCATION

PURPOSE 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 | Actual FY 2015 | Actual FY 2016 | Budget FY 2017 | YTD Actual FY 2017 | Budget FY 2018 |
|----------------------|---------------------------|---------------------------|---------------------------|-------------------------------|---------------------------|
| 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 | 6,600 | 4,500 | 15,000 | 15,000 | - |
| 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 | - | - | - | - | 225,000 |
| Total | \$ 216,600 | \$ 214,500 | \$ 225,000 | \$ 225,000 | \$ 225,000 |

BUDGET COMMENTS

Funding is provided in accordance with the adopted educational funding policy. The FY 2018 budget provides \$225,000 for education, the same as FY 2017. Under the adopted educational funding 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 \$5.0 million to public schools serving Brentwood children. Note that the FY 2019 budget will require an increase of \$10,000 assuming the new elementary school on Split Log Road is on schedule to open in fall of 2018.

PERSONNEL SCHEDULE

No personnel are directly assigned to this activity.

ECONOMIC DEVELOPMENT

PURPOSE STATEMENT

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

FINANCIALS

| Category | ACUAL FY 2015 | ACUAL FY 2016 | Budget FY 2017 | YTD Actual FY 2017 | Budget FY 2018 |
|---------------------|--------------------------|--------------------------|---------------------------|-------------------------------|---------------------------|
| Chamber of Commerce | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 |
| Total | <u>\$ 10,000</u> | <u>\$ 10,000</u> | <u>\$ 10,000</u> | <u>\$ 10,000</u> | <u>\$ 10,000</u> |

BUDGET COMMENTS

The FY 2018 budget allocates \$10,000 for activities that encourage and enhance economic development in the City of Brentwood. 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 organization now includes the functions previously performed by the Williamson County Office of Economic Development.

| <u>WORKLOAD INDICATORS</u> | <u>Actual FY 2015</u> | <u>Actual FY 2016</u> | <u>Target FY 2017</u> | <u>Target FY 2018</u> |
|--|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| Avg. Brentwood household income * | \$191,818 | N/A | \$180,000 | \$195,000 |
| Median Brentwood household income * | \$141,833 | N/A | \$140,000 | \$145,000 |
| Avg. Williamson household income * | \$126,502 | N/A | \$120,000 | \$130,000 |
| Med. Williamson household income * | \$96,565 | N/A | \$90,000 | \$100,000 |
| Williamson Co. national ranking - median household income | 7th | N/A | 16th | 7th |
| Bond Rating of the City of Brentwood | Aaa/AAA | Aaa/AAA | Aaa/AAA | Aaa/AA |

PERSONNEL SCHEDULE

No personnel are directly assigned to this activity.

* Source: U.S. Census Bureau

"Average" income is "mean" income as defined by Census Bureau; FY 2016 Census data not available as of February 2017

HISTORIC SITES

PURPOSE 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 Ravenswood Mansion 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 2015 | Actual FY 2016 | Budget FY 2017 | YTD Actual FY 2017 | Budget FY 2018 |
|------------------------|-------------------|-------------------|-------------------|-----------------------|-------------------|
| Personnel Services | \$ 509 | \$ 2,539 | \$ 4,305 | \$ 872 | \$ 4,300 |
| Operating Expenditures | \$ 130,016 | \$ 109,101 | \$ 171,100 | \$ 70,512 | \$ 165,500 |
| Capital Outlay | - | - | - | - | - |
| Total | \$ 130,525 | \$ 111,640 | \$ 175,405 | \$ 71,384 | \$ 169,800 |

BUDGET COMMENTS

A significant portion of this budget is directed to the proper maintenance and upkeep of the historic buildings and property. The FY 2018 budget for operation of the Cool Springs House reflects a \$1,200 increase from FY 2017 due to increased cleaning fees, which have an off-setting revenue. Communications and sewer costs are proposed with small decreases. Ravenswood expenses are proposed with an overall decrease of \$6,805, reflecting lower costs for Repair and Maintenance of Buildings and furniture or fixture purchases.

Rental fees for use of the Cool Springs House and Ravenswood Mansion are projected at \$42,000 and \$75,000, respectively. Cool Springs revenues are \$5,000 above FY 2017, and Ravenswood projections are \$10,000 higher than budgeted in FY 2017. Rental revenues are deposited in General Fund revenue accounts (110-34800 & 110-34810). These revenue estimates are based on events to be held during FY 2018.

HISTORIC SITES

| <u>PERFORMANCE MEASURES</u> | <u>Actual FY 2015</u> | <u>Actual FY 2016</u> | <u>Target FY 2017</u> | <u>Target FY 2018</u> |
|---|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| Percent of furniture/equipment inventoried | 100% | 100% | 100% | 100% |
| Cool Springs House Rental Revenue | \$32,750 | \$35,250 | \$37,000 | \$39,000 |
| Cool Springs House cost per square foot - utilities | \$1.69 | \$1.34 | \$2.10 | \$2.06 |
| Cool Springs House operating cost per square foot | \$15.62 | \$10.35 | \$17.45 | \$17.84 |
| Ravenswood Rental Revenue | \$64,000 | \$72,500 | \$65,000 | \$75,000 |
| Ravenswood cost per square foot - utilities | \$4.15 | \$1.66 | \$3.11 | \$2.95 |
| Ravenswood operating cost per square foot | \$13.09 | \$12.68 | \$19.34 | \$18.22 |
| Ravenswood Site Visits | - | - | 68 | 100 |
| Ravenswood Bookings | - | - | 21 | 35 |
| CSH Site Visits | - | - | 77 | 115 |
| CSH Bookings | - | - | 40 | 60 |
| <u>WORKLOAD INDICATORS</u> | <u>Actual FY 2015</u> | <u>Actual FY 2016</u> | <u>Target FY 2017</u> | <u>Target FY 2018</u> |
| 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

Part-time staff are utilized as attendants for the Ravenswood Mansion during events.

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 2018, a **\$2,950,000** 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 in FY 2017.

A **\$670,000** 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 reflects an increase of \$60,000 from FY 2017 due to the City electing to take over the lease space at the western end of the building following the departure of the most recent tenant.

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 **\$484,700** is needed in FY 2018, the same as FY 2017, to adequately cover the cost of emergency communication services.

A **\$300,000** operating transfer to the **Capital Projects Fund** is provided in FY 2018 to cover advance funding to reserve for the FY 2019 street resurfacing program. As noted elsewhere in the budget document, stronger revenue collections than originally projected for the General Fund in FY 2017 will permit a special FY 2017 year-end transfer of **\$3,150,000** to the Capital Projects Fund to fund various FY 2018 and beyond capital projects.

In FY 2018, an operating transfer of **\$200,000** to the **Facilities Maintenance Fund** will cover extraordinary repairs to non-enterprise buildings, facilities, etc., and allow for the accumulation of funds over multiple years to pay for more costly repairs in future years.

PERSONNEL SCHEDULE

No personnel are directly assigned to this activity.

GENERAL FUND COMPONENT ACTIVITIES

EQUIPMENT REPLACEMENT FUND

MISSION STATEMENT

This component activity of the General Fund provides for the systematic accumulation of funds for purchase of replacement trucks and equipment with a cost above \$40,000, police vehicles and accessory equipment, and computer technology and related items. This approach allows the City to pay for replacement units without a significant financial impact during any budget year and avoid the issuance of capital outlay notes or bonds. Funding is provided through an annual transfer from the Police Department (\$411,000), Fire Department (\$329,000), Technology Department (\$513,000), Public Works Department (\$190,000), Parks and Recreation Department (\$10,000), and Traffic Signalization activity (\$14,000) 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 annual contribution from the General Fund in FY 2018 has increased by \$110,000, from \$1,357,000 to \$1,467,000. Increased transfers from departments include \$78,000 from Technology, \$11,000 from Police, \$10,000 from Public Works, \$9,000 from Fire and Rescue, and \$1,000 from both Parks and

Funding in FY2018 will include replacement of a chipper truck (\$90,000) and a gradeall (\$380,000) in Public Works, and nine (9) replacement vehicles in the Police Department (\$340,000). An additional chipper machine (\$45,000) in Public Works will be added subject to a FY 2017 year-end transfer from General Fund excess revenues to the Equipment Replacement Fund. FY 2018 funding also includes replacement of 14 laptops (\$22,800), a server (\$3,500), and external storage (\$30,000) in the Library; 9 laptops (\$15,800) in Technology; a smartboard for the Fire Department Conference Room (\$5,000); and network storage for the datacenter (\$280,000). Miscellaneous routers and switches will also be replaced (\$97,600) in FY 2018.

PERSONNEL SCHEDULE

No personnel are directly assigned to this activity.

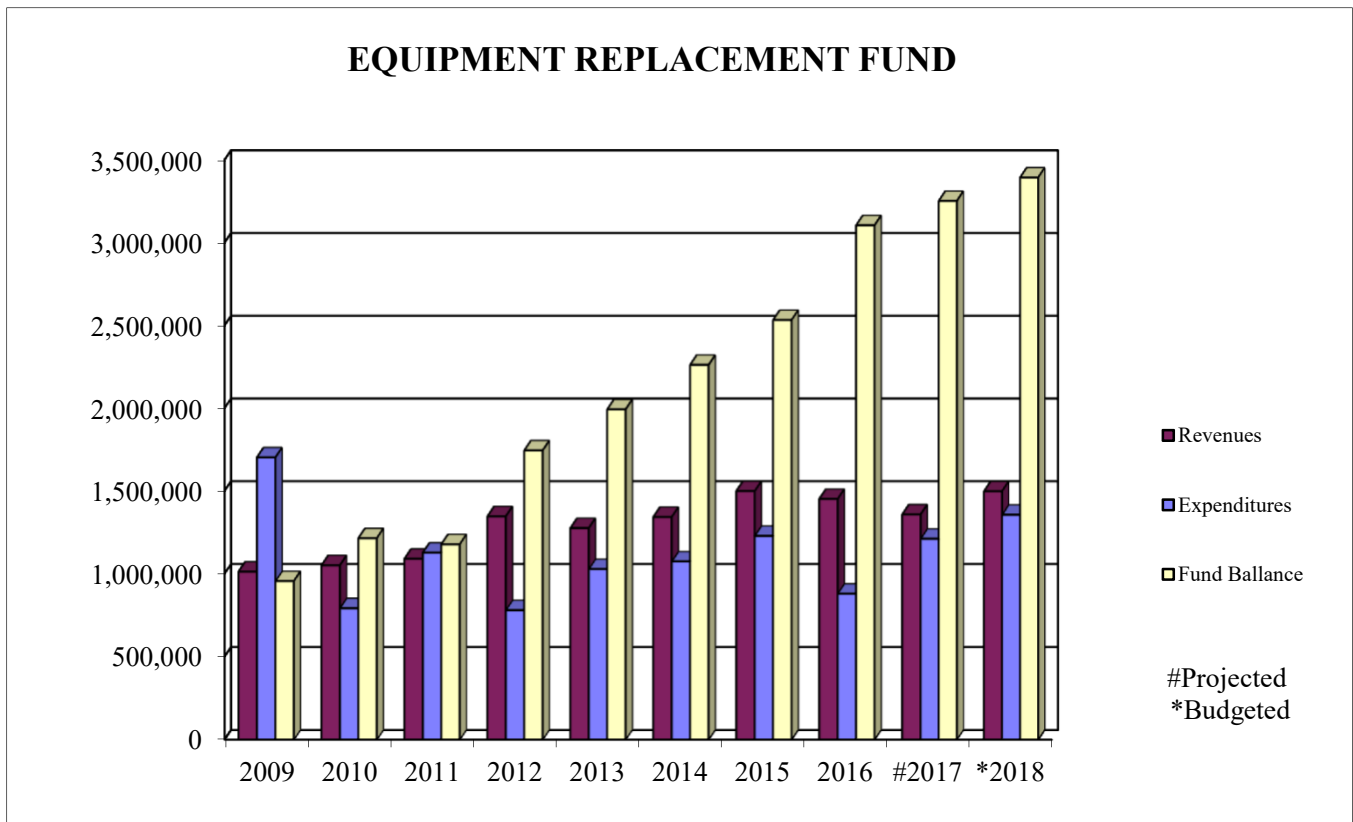
EQUIPMENT REPLACEMENT FUND

Revenues

| | Actual FY 2015 | Actual FY 2016 | Budget FY 2017 | YTD Actual FY 2017 | Budget FY 2018 |
|----------------------------|---------------------------|---------------------------|---------------------------|-------------------------------|---------------------------|
| Other Financing Source | \$ 1,403,000 | \$ 1,375,000 | \$ 1,357,000 | \$ 1,357,000 | \$ 1,467,000 |
| Uses of Money and Property | 94,992 | 75,591 | - | 65,726 | 30,000 |
| Total Revenues | \$ 1,497,992 | \$ 1,450,591 | \$ 1,357,000 | \$ 1,422,726 | \$ 1,497,000 |

Expenditures

| | Actual FY 2015 | Actual FY 2016 | Budget FY 2017 | YTD Actual FY 2017 | Budget FY 2018 |
|---------------------------|---------------------------|---------------------------|---------------------------|-------------------------------|---------------------------|
| Non Capital Outlay | \$ 120,217 | \$ 313,923 | \$ 95,000 | \$ 170,070 | \$ 75,000 |
| Capital Outlay | 1,106,712 | 564,239 | 1,115,000 | 692,529 | 1,280,000 |
| Total Expenditures | \$ 1,226,929 | \$ 878,162 | \$ 1,210,000 | \$ 862,599 | \$ 1,355,000 |



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 2018. Proposed expenditures of \$515,000 for FY 2018 include \$230,000 for replacement of the pre-expansion portion of the roof at the Library, \$150,000 for parking lot resurfacing at the Service Center, and \$10,000 for replacement of bridge decking at River Park. Additional funding of \$75,000 is programmed if needed for extraordinary maintenance issues that may arise at the Safety Center East, and the Library.

It is anticipated that contributions to the Facilities Maintenance Fund will need to be increased in future years in order to properly amortize renewal and replacement expenses associated with the City's capital

PERSONNEL SCHEDULE

No personnel are directly assigned to this activity.

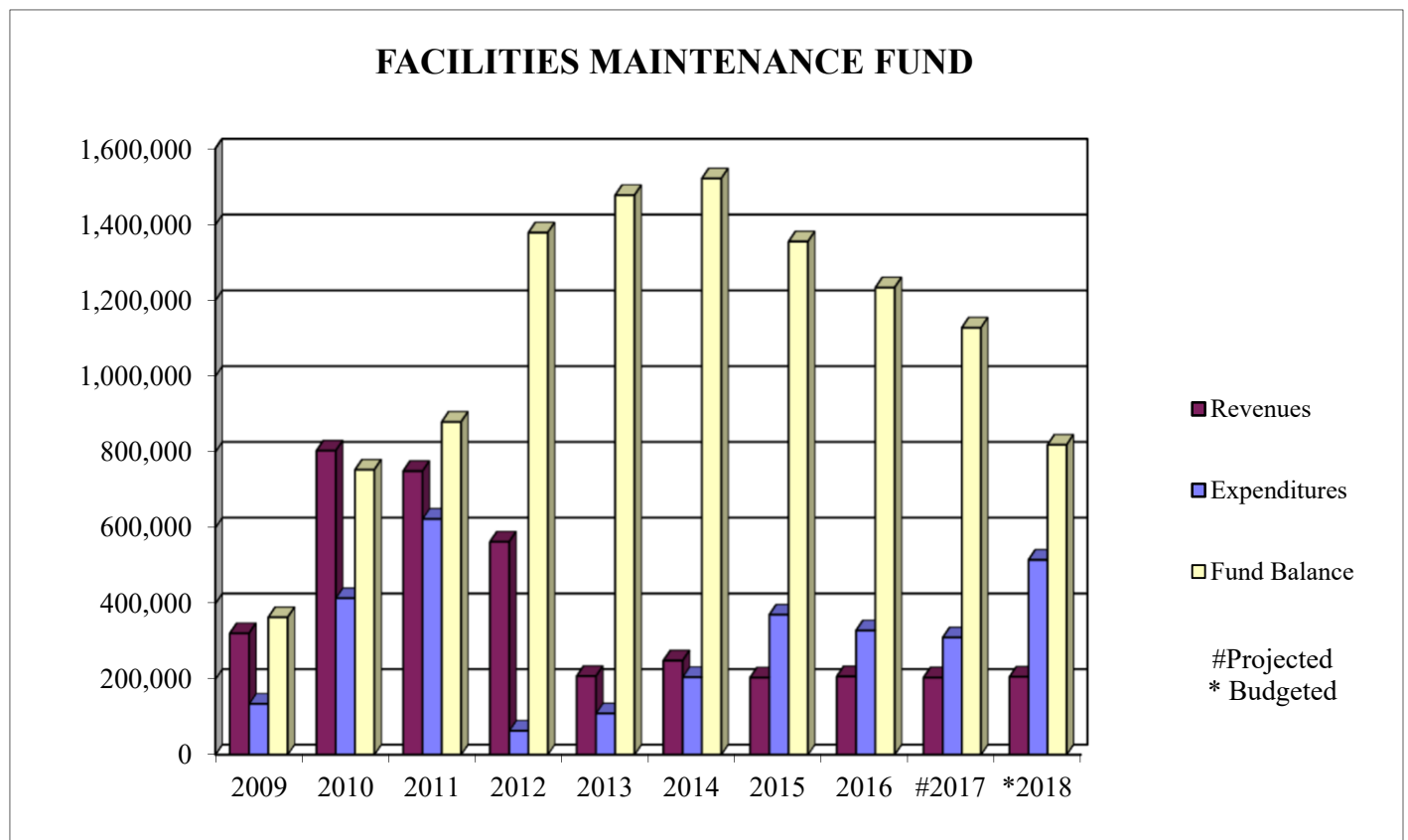
FACILITIES MAINTENANCE FUND

Revenues

| | Actual FY 2015 | Actual FY 2016 | Budget FY 2017 | YTD Actual FY 2017 | Budget FY 2018 |
|----------------------------|---------------------------|---------------------------|---------------------------|-------------------------------|---------------------------|
| Other Financing Source | \$ 200,000 | \$ 200,000 | \$ 200,000 | \$ 200,000 | \$ 200,000 |
| Uses of Money and Property | 3,915 | 7,261 | 4,000 | 7,773 | 6,000 |
| Total Revenues | \$ 203,915 | \$ 207,261 | \$ 204,000 | \$ 207,773 | \$ 206,000 |

Expenditures

| | Actual FY 2015 | Actual FY 2016 | Budget FY 2017 | YTD Actual FY 2017 | Budget FY 2018 |
|---------------------------|---------------------------|---------------------------|---------------------------|-------------------------------|---------------------------|
| Operating Expenditures | \$ 370,167 | \$ 328,498 | \$ 310,000 | \$ 69,147 | \$ 515,000 |
| Total Expenditures | \$ 370,167 | \$ 328,498 | \$ 310,000 | \$ 69,147 | \$ 515,000 |



POST EMPLOYMENT BENEFITS FUND

PURPOSE STATEMENT

The Post Employment Benefits Fund (PEBF), a component activity of the General Fund, allows for the accumulation of reserve funds for payment of certain health and life insurance benefits as well as terminal pay obligations for employees who retire. Retiree health and life insurance benefits are funded through the Post Employment Benefits Trust, 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. Prior to FY 2014, this fund served as a "pass through" fund for the annual required contribution to the Trust. That practice was discontinued in FY 2014, and now all annual required contributions are transferred directly from the various funds to the Trust. In prior years, funds in excess of the annual required contribution to the Trust have been accumulated in the PEBF. The balance of these excess funds is approximately \$540,000. These funds are available should alternative retiree benefit plan options outside of the Trust be considered.

This fund is also used to accumulate reserves 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. The funds accumulated to date for future terminal leave payouts are \$695,000.

BUDGET COMMENTS

During the year, actual retiree benefit premiums and claims expenses are periodically funded and paid from the Trust. The FY 2018 budget for the Post Employment Benefits Fund does not reflect budgeted amounts for the Trust transfer, retiree benefits and auditing expenses. These amounts are reflected only in the Trust. The FY 2018 budget does not reflect any expenditures related to retiree health insurance costs beyond what is reflected in the Trust.

In FY 2016, the amount transferred from the General Fund for retiree leave payout was reduced from \$100,000 to \$75,000 due to the healthy balance in the fund that had accumulated for this purpose. Funding in FY 2018 reduces this amount to \$50,000. No projected payouts are budgeted. Should a retiree leave payout occur in a General Fund department during the year that cannot be absorbed within that department, a year-end budget amendment would be required to move funds from this Fund to the General Fund.

PERSONNEL SCHEDULE

No personnel are directly assigned to this activity.

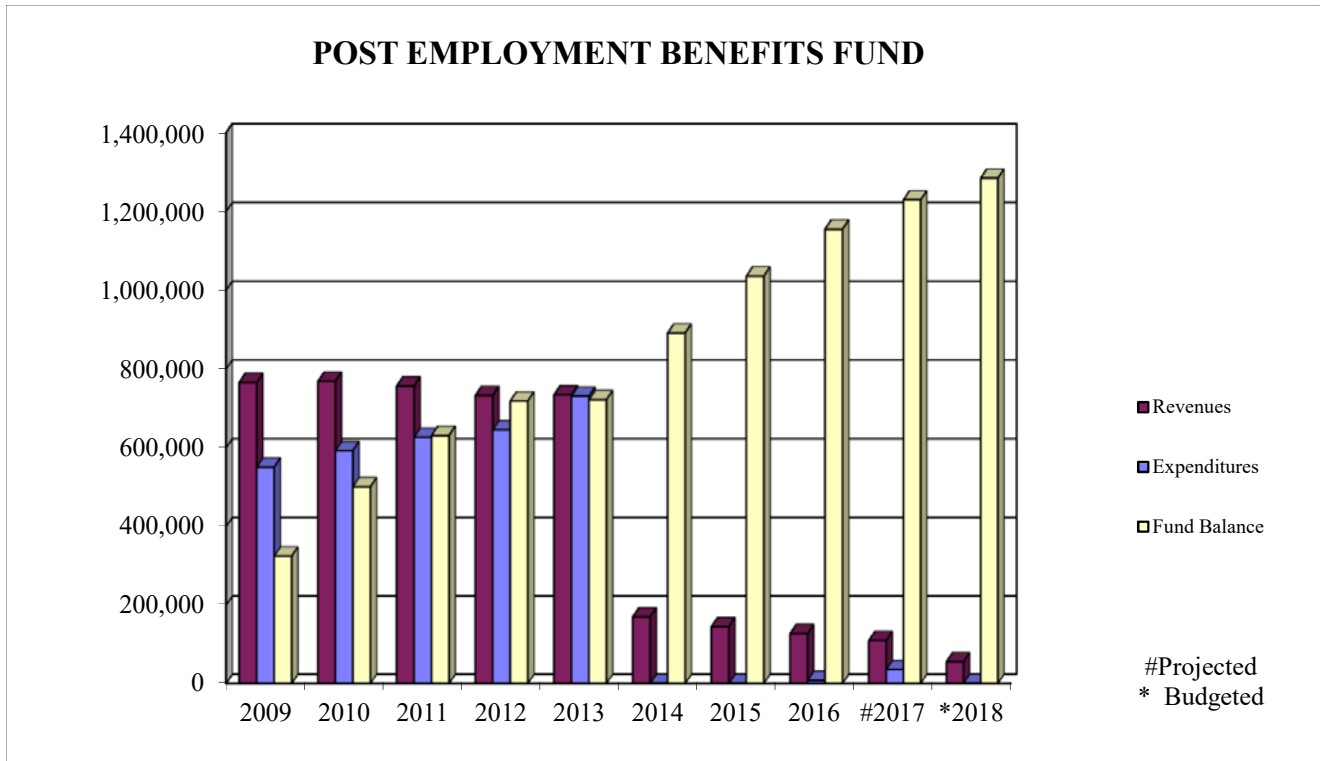
POST EMPLOYMENT BENEFITS FUND

Revenues

| | Actual FY 2015 | Actual FY 2016 | Budget FY 2017 | YTD Actual FY 2017 | Budget FY 2018 |
|----------------------------|-------------------|-------------------|-------------------|-----------------------|-------------------|
| Other Financing Source | \$ 142,055 | \$ 121,420 | \$ 106,290 | \$ 5,793 | \$ 5,000 |
| Uses of Money and Property | 2,403 | 5,454 | 3,000 | 75,000 | 50,000 |
| Total Revenues | <u>\$ 144,458</u> | <u>\$ 126,874</u> | <u>\$ 109,290</u> | <u>\$ 80,793</u> | <u>\$ 55,000</u> |

Expenditures

| | Actual FY 2015 | Actual FY 2016 | Budget FY 2017 | YTD Actual FY 2017 | Budget FY 2018 |
|------------------------------------|-------------------|-------------------|-------------------|-----------------------|-------------------|
| Operating Expenditures | \$ - | \$ 7,500 | \$ - | \$ 35,000 | \$ - |
| Transfer to Retiree Benefits Trust | - | - | - | - | - |
| Total Expenditures | <u>\$ -</u> | <u>\$ 7,500</u> | <u>\$ -</u> | <u>\$ 35,000</u> | <u>\$ -</u> |



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

POST EMPLOYMENT BENEFITS TRUST

MISSION STATEMENT

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

BUDGET COMMENTS

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 paid from the Trust. The budget reflects a revenue line item for proceeds received from the various funds. In addition, the Trust shows budgeted expenditure amounts for retiree benefit premiums, claims, auditing expenses, and annual actuarial study.

For FY 2018, the City is funding its OPEB obligation consistent with Governmental Accounting Standards Board (GASB) Statement 75. This new pronouncement replaces GASB 45 and has the effect of increasing the City's Annual Required Contribution by \$173,087. The increase includes a 30-year amortization of actuarial accrued unfunded liability of \$4,161,441 under GASB 75. The Annual Required Contribution of \$913,480 will be funded by transfers from the General Fund of \$800,830, \$83,183 from the Water & Sewer Fund, and \$29,465 from the Emergency Communications District.

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 2018 budgeted amounts are shown for informational purposes only. As of March 31, 2017, the market value of the Trust Fund is \$8,991,550, an increase of \$1,011,190 from the June 30, 2016 market value of \$7,980,360.

PERSONNEL SCHEDULE

No personnel are directly assigned to this activity.

POST EMPLOYMENT BENEFITS TRUST

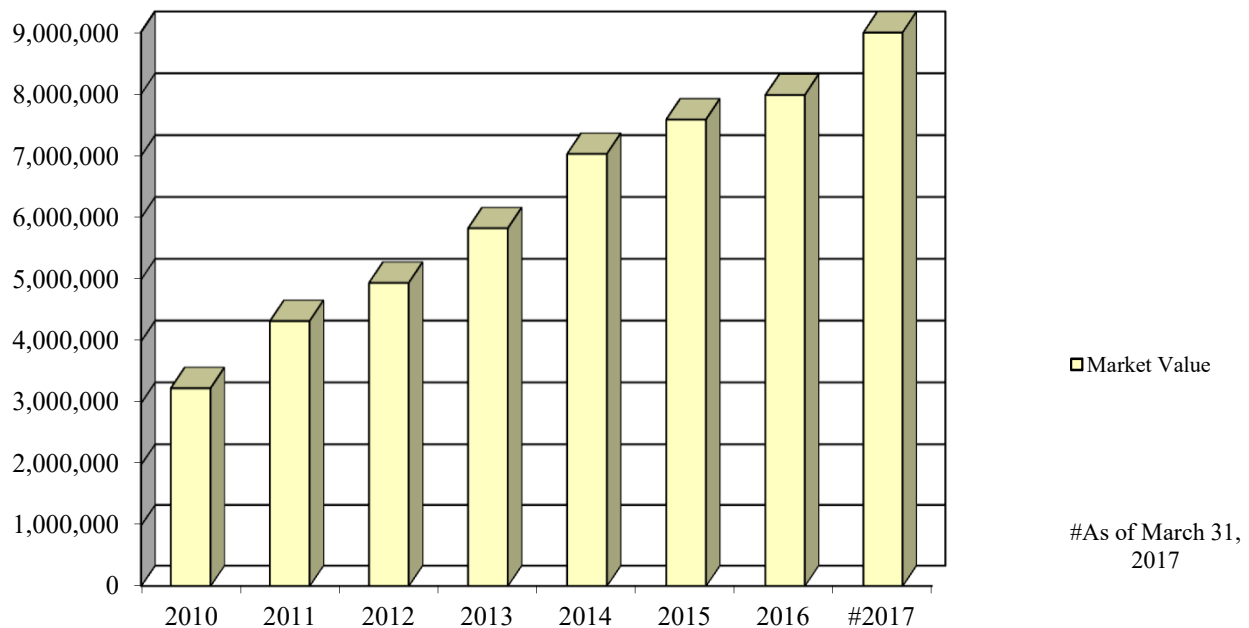
Revenues

| | Actual FY 2015 | Actual FY 2016 | Budget FY 2017 | YTD Actual FY 2017 | Budget FY 2018 |
|----------------------------|---------------------------|---------------------------|---------------------------|-------------------------------|---------------------------|
| Other Financing Source | \$ 599,585 | \$ 707,495 | \$ 740,390 | \$ 555,291 | \$ 913,480 |
| Uses of Money and Property | 93,380 | 59,255 | - | 189,653 | - |
| Total Revenues | \$ 692,965 | \$ 766,750 | \$ 740,390 | \$ 744,944 | \$ 913,480 |

Expenditures

| | Actual FY 2015 | Actual FY 2016 | Budget FY 2017 | YTD Actual FY 2017 | Budget FY 2018 |
|---------------------------|---------------------------|---------------------------|---------------------------|-------------------------------|---------------------------|
| Retiree Benefits | \$ 234,861 | \$ 263,677 | \$ 250,000 | \$ 267,094 | \$ 275,000 |
| Professional Services | 11,500 | - | 12,000 | - | - |
| Total Expenditures | \$ 246,361 | \$ 263,677 | \$ 262,000 | \$ 267,094 | \$ 275,000 |

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 2018, \$1,140,000 is programmed for the annual street resurfacing program from this fund. A total of \$2,200,000 will be committed to street resurfacing in FY 2018, including \$760,000 from the General Fund in the Public Works activity and \$300,000 from the Capital Projects Fund. This amount reflects no increase in the resurfacing budget this year compared to FY 2017. The City strives to maintain a street resurfacing program on a 20 year cycle.

Based upon actual FY 2017 collections received to date, FY 2018 revenue from state shared fuel taxes is estimated at \$1,125,000, an increase of \$25,000 from the FY 2017 budget amount. FY 2018 revenue collections plus reserves in the State Street Aid Fund are sufficient to cover the expenditures in FY 2018. The FY 2018 General Fund budget also includes a \$300,000 transfer to the Capital Projects Fund to be held in reserve for FY 2019 street resurfacing needs. Future cash flow projections for the State Street Aid Fund indicate the fund will be able to sustain the current level of funding (\$1,140,000 annually) through FY 2023.

There is state legislation currently under consideration that would increase funding to local governments for road construction and maintenance purposes as part of a larger state road construction funding increase. In order for the city to maintain its current level of road resurfacing efforts long-term, additional state funds allocated to municipalities or another increase in funding from the General Fund will be required. If a funding bill is passed, the additional funds would be reflected in the FY 2019 budget.

PERSONNEL SCHEDULE

No personnel are directly assigned to this activity.

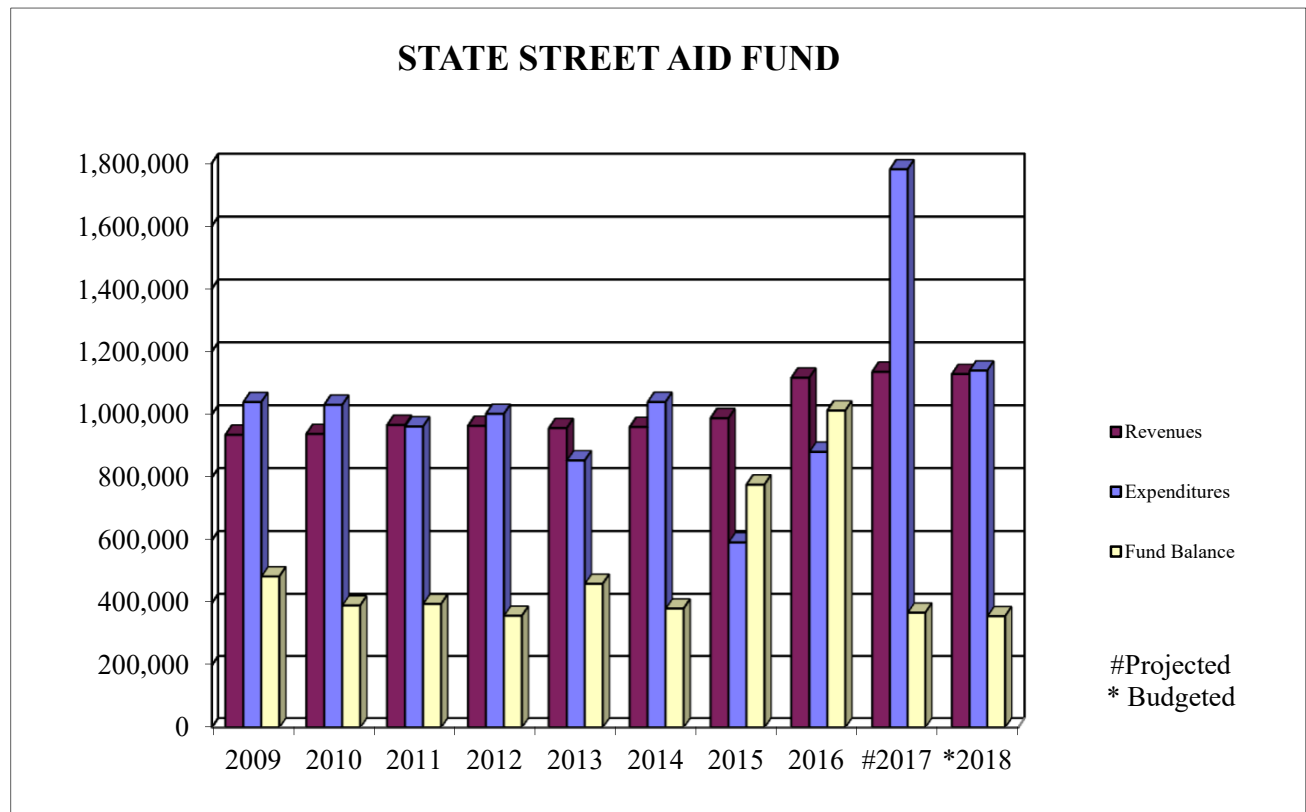
STATE STREET AID FUND

Revenues

| | Actual FY 2015 | Actual FY 2016 | Budget FY 2017 | YTD Actual FY 2017 | Budget FY 2018 |
|----------------------------|---------------------------|---------------------------|---------------------------|-------------------------------|---------------------------|
| Intergovernmental | \$ 986,778 | \$ 1,110,780 | \$ 1,100,000 | \$ 770,366 | \$ 1,125,000 |
| Uses of Money and Property | 1,790 | 6,553 | 4,000 | 6,645 | 4,000 |
| Total Revenues | \$ 988,568 | \$ 1,117,333 | \$ 1,104,000 | \$ 777,011 | \$ 1,129,000 |

Expenditures

| | Actual FY 2015 | Actual FY 2016 | Budget FY 2017 | YTD Actual FY 2017 | Budget FY 2018 |
|---------------------------|---------------------------|---------------------------|---------------------------|-------------------------------|---------------------------|
| Operating Expenditures | \$ 593,584 | \$ 881,688 | \$ 1,780,000 | \$ - | \$ 1,140,000 |
| Total Expenditures | \$ 593,584 | \$ 881,688 | \$ 1,780,000 | \$ - | \$ 1,140,000 |



PUBLIC WORKS PROJECT FUND

MISSION STATEMENT

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

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BUDGET COMMENTS

No transfer to the Capital Projects Fund was made in FY 2015 or FY 2016. In FY 2017, there was a \$1,000,000 transfer to the Capital Projects Fund to be used toward the intersection improvements at Sunset Road and Ragsdale Road. The FY 2018 budget provides for an additional \$600,000 from this fund for use toward this same intersection project.

Fee collections for FY 2018 (\$940,000) are estimated based on 168 new housing starts (\$205,000) plus an estimated \$735,000 in collections from commercial development including the planned development at Virginia Springs and additional buildings at the Hill Center and the Heritage.

PERSONNEL SCHEDULE

No personnel are directly assigned to this activity.

PUBLIC WORKS PROJECT FUND

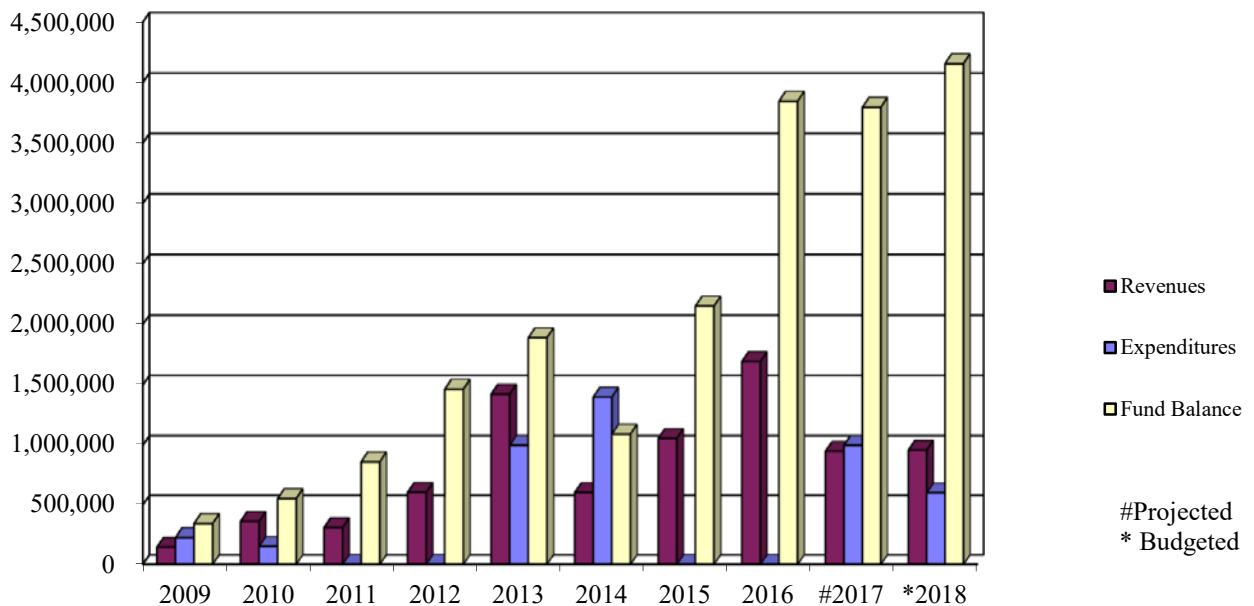
Revenues

| | Actual FY 2015 | Actual FY 2016 | Budget FY 2017 | YTD Actual FY 2017 | Budget FY 2018 |
|----------------------------|---------------------|---------------------|---------------------|-----------------------|-------------------|
| Edmondson Branch Fees | | \$ - | \$ - | \$ - | \$ - |
| Public Works Project Fees | 1,054,200 | 1,676,424 | 1,650,000 | 759,832 | 940,000 |
| Uses of Money and Property | 4,092 | 17,380 | 7,000 | 18,597 | 20,000 |
| Total Revenues | \$ 1,058,292 | \$ 1,693,804 | \$ 1,657,000 | \$ 778,429 | \$ 960,000 |

Expenditures

| | Actual FY 2015 | Actual FY 2016 | Budget FY 2017 | YTD Actual FY 2017 | Budget FY 2018 |
|--------------------------------|-------------------|-------------------|---------------------|-----------------------|-------------------|
| Capital Projects Fund Transfer | \$ - | | \$ 1,000,000 | \$ 1,000,000 | \$ 600,000 |
| Total Expenditures | \$ - | \$ - | \$ 1,000,000 | \$ 1,000,000 | \$ 600,000 |

PUBLIC WORKS PROJECT FUND



DRUG FUND

MISSION STATEMENT

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

BUDGET COMMENTS

The FY 2018 budget provides \$20,000 for the D.A.R.E. educational programs and \$200,000 for the remaining costs associated with purchase and installation of a new police records management system expected to be approved before the end of FY 2017. Other 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

PERSONNEL SCHEDULE

No personnel are assigned to this activity.

DRUG FUND

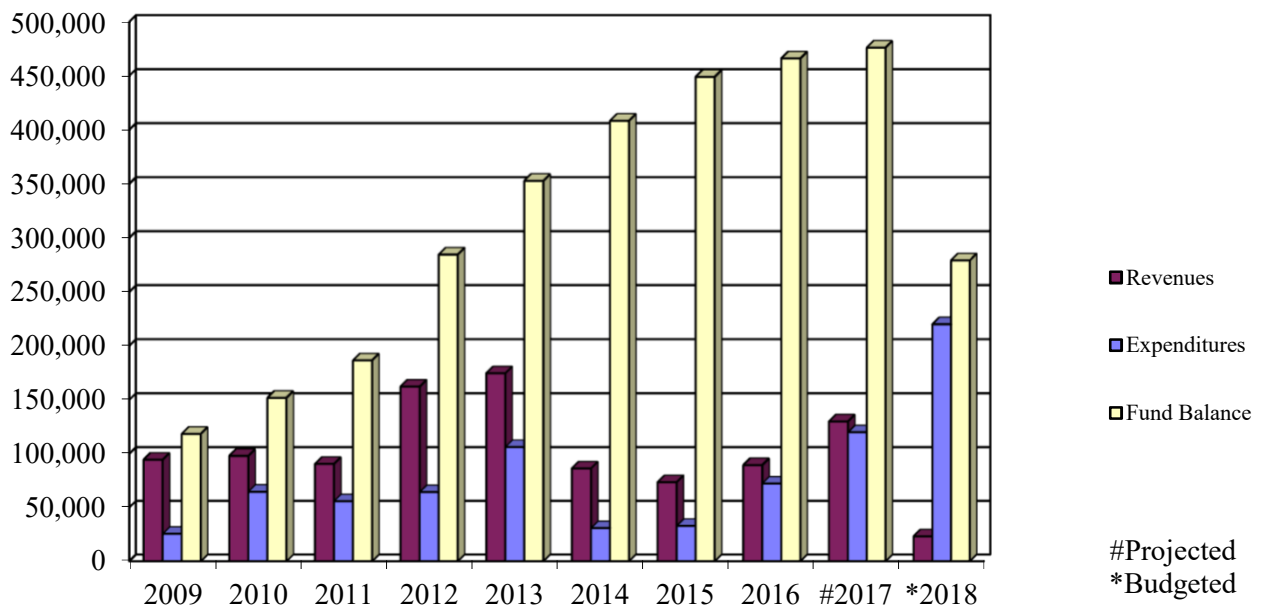
Revenues

| | Actual FY 2015 | Actual FY 2016 | Budget FY 2017 | YTD Actual FY 2017 | Budget FY 2018 |
|----------------------------|-------------------|-------------------|-------------------|-----------------------|-------------------|
| Drug Related Fines/Other | \$ 72,381 | \$ 86,779 | \$ 20,000 | \$ 119,032 | \$ 20,000 |
| Uses of Money and Property | 1,104 | 2,613 | 1,500 | 3,091 | 3,000 |
| Total Revenues | <u>\$ 73,485</u> | <u>\$ 89,392</u> | <u>\$ 21,500</u> | <u>\$ 122,123</u> | <u>\$ 23,000</u> |

Expenditures

| | Actual FY 2015 | Actual FY 2016 | Budget FY 2017 | YTD Actual FY 2017 | Budget FY 2018 |
|--------------------|-------------------|-------------------|-------------------|-----------------------|-------------------|
| Drug Education | \$ 17,501 | \$ 18,862 | \$ 20,000 | \$ 10,660 | \$ 20,000 |
| Capital Outlay | 15,355 | 53,427 | - | - | 200,000 |
| Total Expenditures | <u>\$ 32,856</u> | <u>\$ 72,289</u> | <u>\$ 20,000</u> | <u>\$ 10,660</u> | <u>\$ 220,000</u> |

DRUG FUND



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

Actual collections in the first year (FY 2008) were \$342,000 and steadily declined over the next two years before rebounding with an improved housing market in Williamson County. Since 2010, collections have increased annually with collections exceeding \$700,000 in FY 2016. Collections in FY 2017 are expected to exceed \$600,000. FY 2018 revenue projections are conservatively maintained at \$450,000, the same as the FY 2017 budgeted amount.

A transfer of \$750,000 to the Capital Projects Fund was made in FY 2017 to provide funding for Phase 2 improvements at Smith Park, including two multi-purpose athletic fields expected to be used by schools and athletic leagues. The estimated fund balance at the end of FY 2017 is approximately \$2.35 million. No expenditure of funds is proposed for FY 2018. The future use of funds is at the discretion of the City Commission, and consideration could be given to public infrastructure improvements associated with the possible location or expansion of public schools in Brentwood.

PERSONNEL SCHEDULE

No personnel are directly assigned to this activity.

ADEQUATE FACILITIES TAX FUND

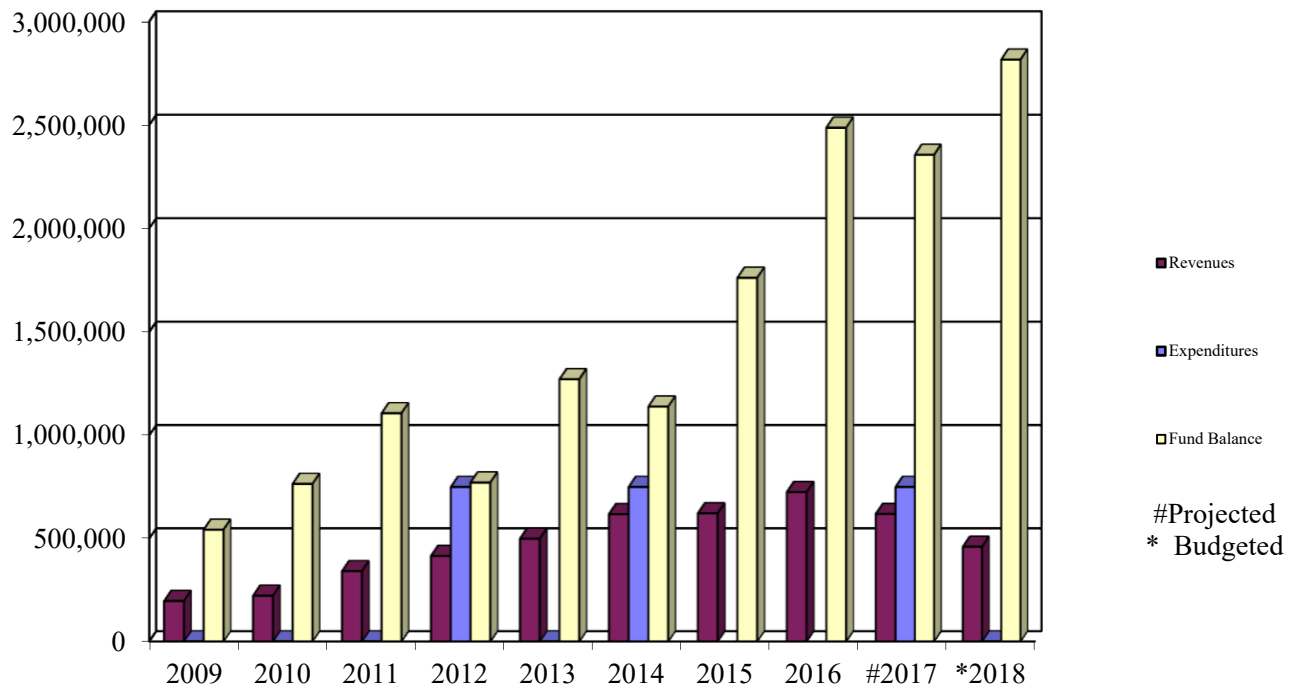
Revenues

| | Actual FY 2015 | Actual FY 2016 | Budget FY 2017 | YTD Actual FY 2017 | Budget FY 2018 |
|----------------------------|---------------------------|---------------------------|---------------------------|-------------------------------|---------------------------|
| Other Financing Source | \$618,838 | \$713,422 | \$ 450,000 | \$355,831 | \$ 450,000 |
| Uses of Money and Property | 3,510 | 11,916 | 10,000 | 10,965 | 10,000 |
| Total Revenues | \$ 622,348 | \$ 725,338 | \$ 460,000 | \$ 366,796 | \$ 460,000 |

Expenditures

| | Actual FY 2015 | Actual FY 2016 | Budget FY 2017 | YTD Actual FY 2017 | Budget FY 2018 |
|---------------------------|---------------------------|---------------------------|---------------------------|-------------------------------|---------------------------|
| Operating Expenditures | | \$ - | \$ 750,000 | \$ 750,000 | \$ - |
| Total Expenditures | \$ - | \$ - | \$ 750,000 | \$ 750,000 | \$ - |

ADEQUATE FACILITIES TAX FUND



INTERNAL SERVICE FUNDS

FUEL FUND

PURPOSE 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

Fuel costs have declined significantly over the prior two fiscal years and have remained fairly steady during FY 2017. As a result, the Fuel Fund is projected to have a fund balance at the end of FY 2016 of over \$750,000. Given the strong fund balance and the expectation that fuel prices would remain fairly stable, the cost of fuel charged to each user department dropped from \$3.20 per gallon for unleaded to \$2.00 per gallon and from \$3.50 per gallon for diesel to \$2.50 per gallon in FY 2017.

The FY 2018 budget proposes to maintain these same rates for user departments. This will generate projected revenue of \$355,500. Total fuel fund purchases are conservatively budgeted at \$375,000. 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.

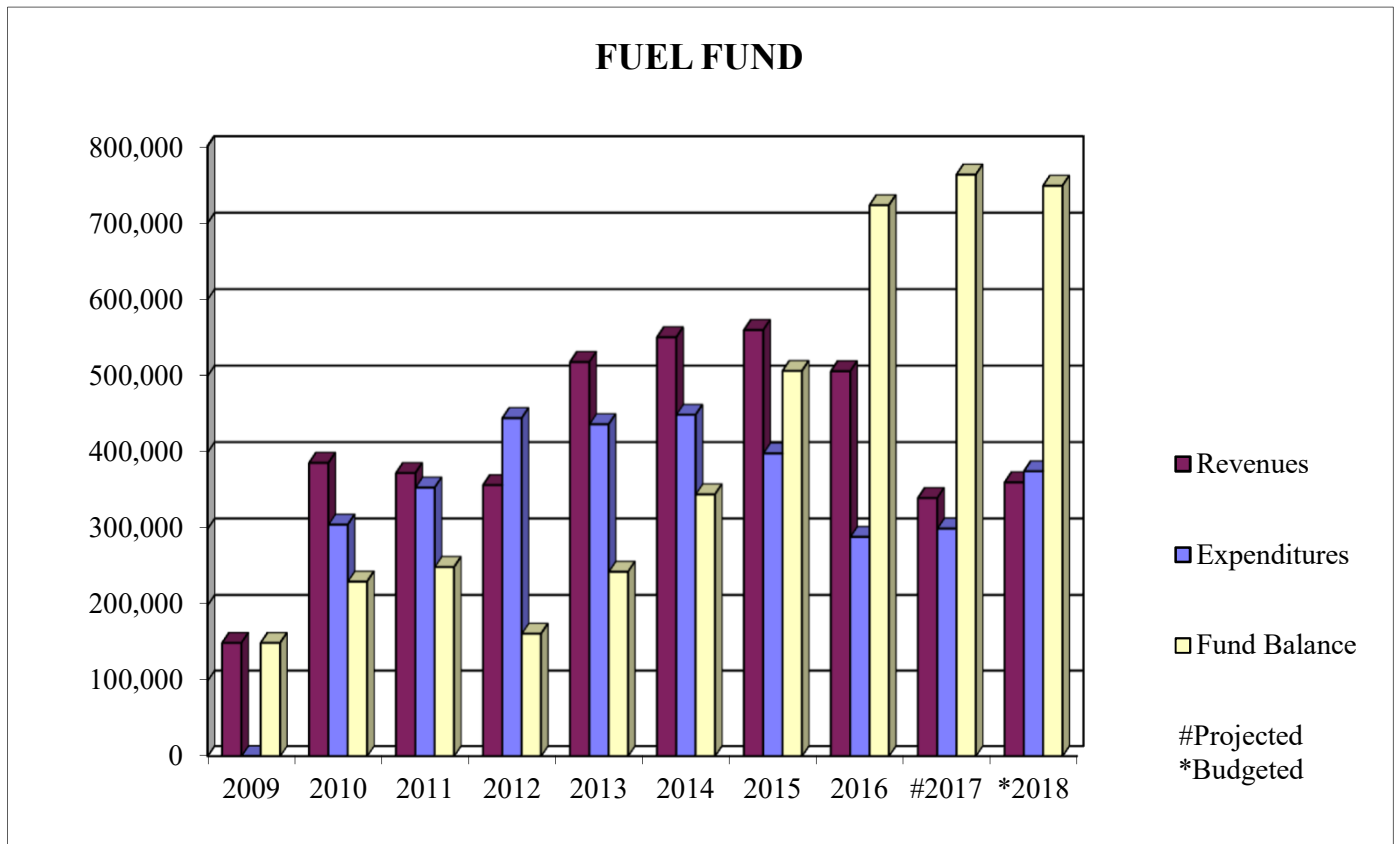
FUEL FUND

Revenues

| | Actual FY 2015 | Actual FY 2016 | Budget FY 2017 | Actual FY 2017 | Budget FY 2018 |
|----------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Other Financing Source | \$ 558,943 | \$ 502,793 | \$ 352,000 | \$ 221,522 | \$ 355,500 |
| Uses of Money and Property | \$ 800 | \$ 3,083 | \$ 1,700 | \$ 3,715 | \$ 5,000 |
| Total Revenues | <u>\$ 559,743</u> | <u>\$ 505,876</u> | <u>\$ 353,700</u> | <u>\$ 225,237</u> | <u>\$ 360,500</u> |

Expenditures

| | Actual FY 2015 | Actual FY 2016 | Budget FY 2017 | Actual FY 2017 | Budget FY 2018 |
|------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Operating Expenditures | \$ 398,287 | \$ 289,224 | \$ 385,000 | \$ 198,727 | \$ 375,000 |
| Total Expenditures | <u>\$ 398,287</u> | <u>\$ 289,224</u> | <u>\$ 385,000</u> | <u>\$ 198,727</u> | <u>\$ 375,000</u> |



INSURANCE FUND

PURPOSE 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). Favorable HRA utilization and medical claims experience in the initial plan years allowed the fund balance to grow. The fund balance at the end of FY 2016 was in excess of \$1.44 million, and based on claims experience and trends to date, is expected to remain close to that number as of June 30, 2017.

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 2018, the budgeted cost in each activity is **\$10,699 per eligible employee**, a 10% increase over the FY 2017 amount of \$9,722. The cost is automatically transferred (1/12) from the department operating budgets to the Insurance Fund each month.

INSURANCE FUND

The FY 2018 budget for the health insurance division anticipates total expenditures of \$3,705,000 which is an increase of \$395,000 from FY 2017. Staff believes this amount is a reasonable projection of costs given recent claims trends and utilization experience since inception of the partially self-funded plan. Projected revenues into the fund from the combined city and employee share of contributions are \$3,478,810. In FY 2018, 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 2018 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 2018, a total of \$249,430 has been budgeted in the various activities with personnel, which is 10% less than FY 2017 due to continued favorable experience. As noted, the City has experienced favorable claims experience for the past few years with the fund balance in the worker's compensation division projected at approximately \$700,000 at June 30, 2017.

The FY 2018 budget for the worker's compensation division of the Insurance Fund projects total expenditures of \$250,000. Actual net premium costs based on the \$50,000 per claim deductible plan are projected at \$150,000, leaving \$100,000 to pay actual claims.

PERSONNEL SCHEDULE

No personnel is directly assigned to this fund.

INSURANCE FUND

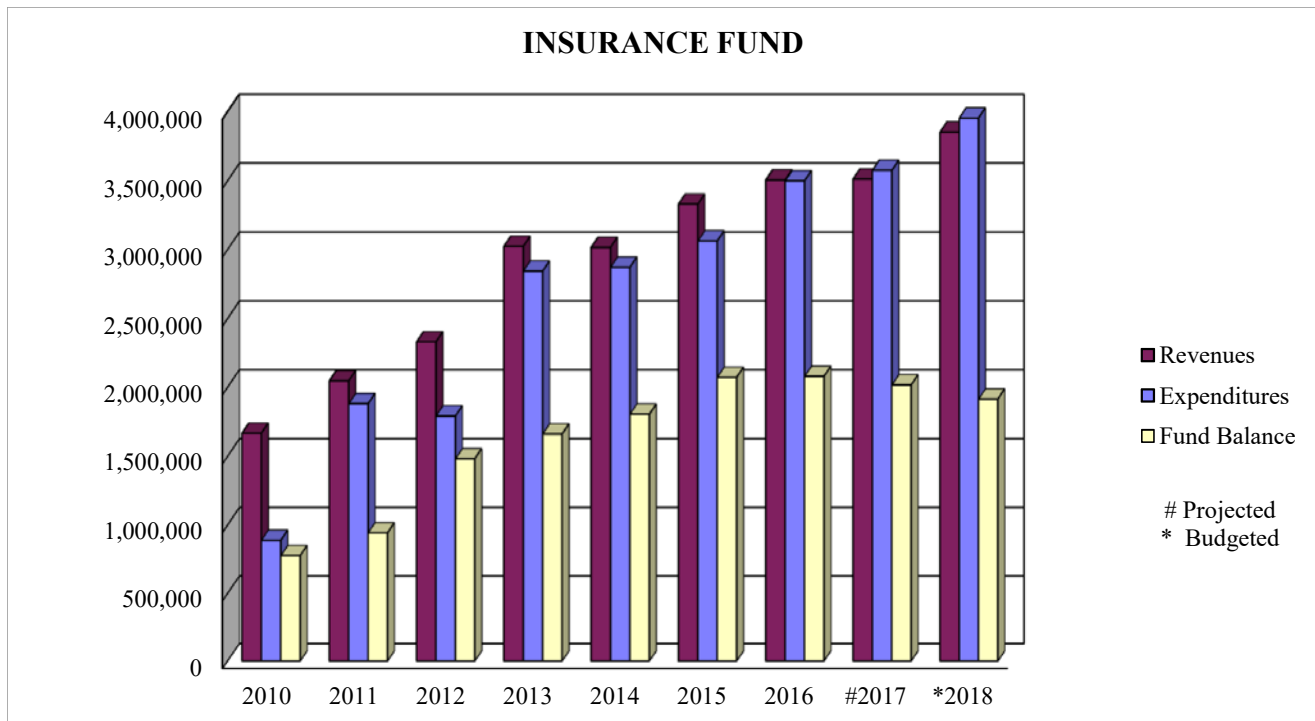
INSURANCE FUND

Revenues

| | Actual FY 2015 | Actual FY 2016 | Budget FY 2017 | YTD Actual FY 2017 | Budget FY 2018 |
|---------------------------------|---------------------------|---------------------------|---------------------------|-------------------------------|---------------------------|
| Other Financing Source - Health | \$ 2,998,785 | \$ 3,213,508 | \$ 3,225,270 | \$ 2,503,046 | \$ 3,578,810 |
| Other Financing Source - WC | 326,145 | 277,152 | 277,145 | 184,768 | 249,430 |
| Uses of Money and Property | 5,070 | 14,977 | 10,000 | 12,569 | 25,000 |
| Total Revenues | \$ 3,330,000 | \$ 3,505,637 | \$ 3,512,415 | \$ 2,700,383 | \$ 3,853,240 |

Expenditures

| | Actual FY 2015 | Actual FY 2016 | Budget FY 2017 | YTD Actual FY 2017 | Budget FY 2018 |
|---------------------------------|---------------------------|---------------------------|---------------------------|-------------------------------|---------------------------|
| Operating Expenditures - Health | \$ 2,887,530 | \$ 3,268,606 | \$ 3,310,000 | \$ 2,090,297 | \$ 3,705,000 |
| Operating Expenditures - WC | \$ 175,123 | \$ 230,256 | \$ 265,000 | \$ 161,599 | \$ 250,000 |
| Total Expenditures | \$ 3,062,653 | \$ 3,498,862 | \$ 3,575,000 | \$ 2,251,896 | \$ 3,955,000 |



DEBT SERVICE FUND

DEBT SERVICE FUND

PURPOSE 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 (\$2,950,000 proposed in FY 2018) 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. For FY 2018, the total outstanding General Obligation long-term debt is 0.95% of the total assessed value of taxable property in Brentwood assessed as of September 8, 2016.

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. For FY 2018, the total debt service on long-term debt is 6.9% of the total operating budgets of the General Fund and State Street Aid Fund.

The City's Debt Management Policy also specifies that the City should strive to maintain a fund balance in the Debt Service Fund equal to one year's debt service obligations. By cash-defeasing the 2006 Refunding bonds in 2016, the City opted to utilize available fund balance to achieve interest savings over the next five years. This use of cash brings the fund balance to approximately 95% of the target debt service coverage by the end of FY 2018, with the projection that the fund balance will exceed the target by the end of FY 2019. Revenues exceed expenditures in FY 2018 by \$382,605.

BUDGET COMMENTS

The projected Debt Service fund balance as of June 30, 2017 is \$1,966,708. Total debt service obligations for FY 2018 will be \$2,590,400, a decrease of \$425,985 from the FY 2017 budgeted expenditure of \$3,016,385. 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 2018 expenditures include an estimated March 1, 2018 interest payment on the proposed \$4,900,000 G.O. Public Improvement Bond issue in the fall of 2017, which will be used for the Sunset/Ragsdale Road Realignment project (p.81, 2018-2023 Capital Improvements Program). FY 2018 expenditures also reflect the fact that the 2006 Refunding Bonds were defeased in 2016, the Series 2016 G.O. Refunding Bonds refunded a portion of the 2009 G.O. Public Improvement Bonds, and all of the outstanding 2007 G.O. Public Improvement Bonds were refunded via the Series 2017 Refunding Bonds. Total FY 2018 revenues are projected at \$2,973,000 including the annual transfer from the General Fund at \$2,950,000.

PERSONNEL SCHEDULE

No personnel are assigned to this activity

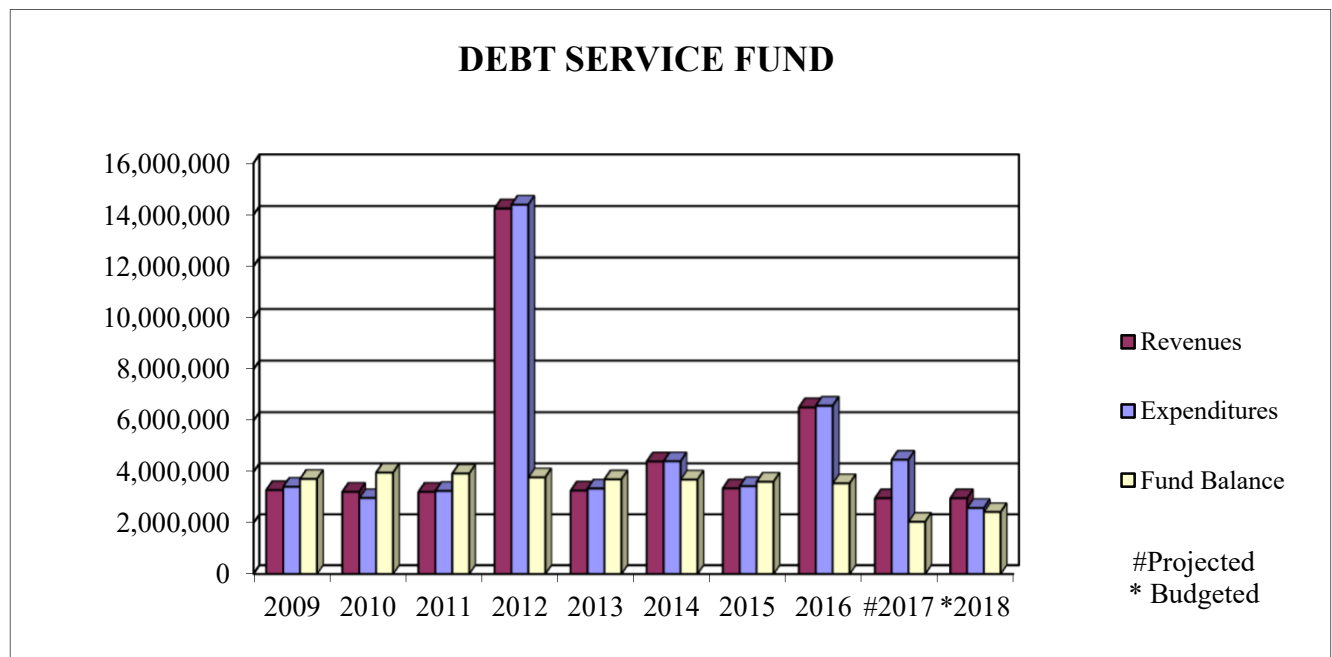
DEBT SERVICE FUND

Revenues

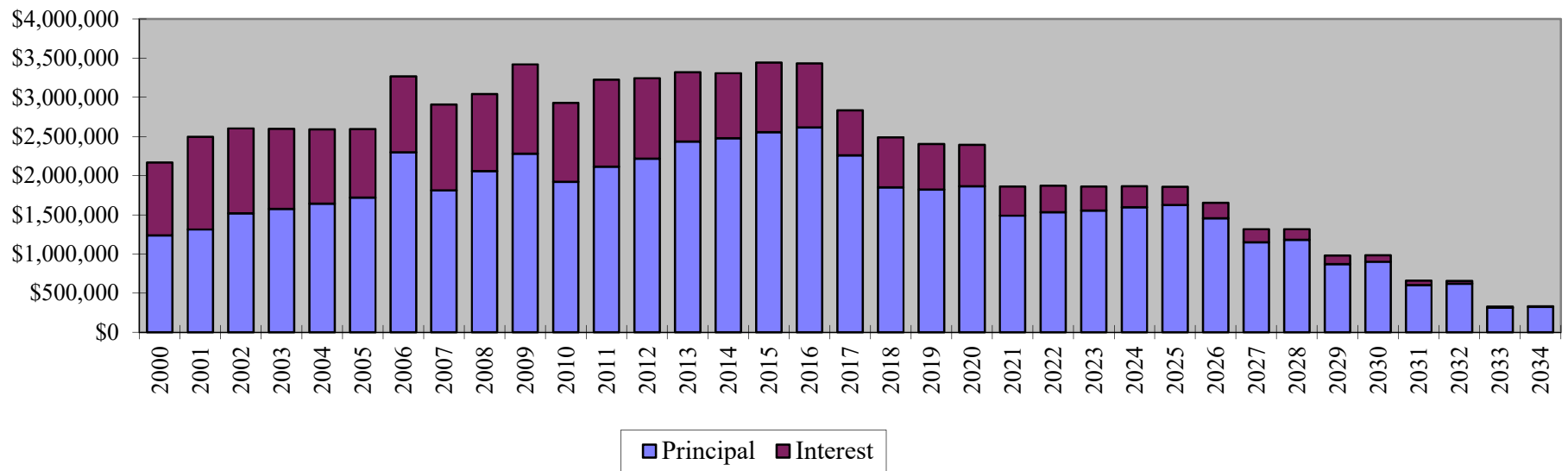
| | Actual FY 2015 | Actual FY 2016 | Budget FY 2017 | YTD Actual FY 2017 | Budget FY 2018 |
|----------------------------|---------------------------|---------------------------|---------------------------|-------------------------------|---------------------------|
| Other Financing Source | \$ 3,350,000 | \$ 3,468,993 | \$ 2,950,000 | \$ 2,950,000 | \$ 2,950,000 |
| Uses of Money and Property | 10,783 | 22,766 | 15,000 | 21,663 | 23,000 |
| Bond Refunding Proceeds | | 3,035,000 | - | - | - |
| Total Revenues | \$ 3,360,783 | \$ 6,526,759 | \$ 2,965,000 | \$ 2,971,663 | \$ 2,973,000 |

Expenditures

| | Actual FY 2015 | Actual FY 2016 | Budget FY 2017 | YTD Actual FY 2017 | Budget FY 2018 |
|---------------------------|---------------------------|---------------------------|---------------------------|-------------------------------|---------------------------|
| Debt Service: | | | | | |
| Principal | \$ 2,555,000 | \$ 2,615,000 | \$ 2,260,000 | \$ 3,885,000 | \$ 1,850,000 |
| Interest | 887,017 | 816,938 | 750,385 | 672,881 | 670,400 |
| Subtotal | 3,442,017 | 3,431,938 | 3,010,385 | 4,557,881 | 2,520,400 |
| Bond Refunding Payments | | 3,109,283 | - | - | - |
| Other | 3,809 | 47,903 | 6,000 | 3,077 | 70,000 |
| Total Expenditures | \$ 3,445,826 | \$ 6,589,124 | \$ 3,016,385 | \$ 4,560,958 | \$ 2,590,400 |



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



Note: The above bar graph compares Principal and Interest of Outstanding General Obligation Debt Services from FY 2000 to FY 2034

City of Brentwood

Debt Obligations

Governmental Activities:

\$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%. 660,000

\$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%. 2,705,000

\$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%. 3,880,000

\$3,250,000 2012 General Obligation Public Refunding Bonds due in increasing annual installments through September 1, 2025, at a 2% interest rate. 2,815,000

\$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%. 4,315,000

\$1,005,000 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%. 345,000

\$3,035,000 2016 General Obligation Public Refunding Bonds due in increasing annual installments through March 1, 2030 at a 2% interest rate 2,990,000

3,030,000 2017 General Obligation Public Refunding Bonds due in increasing annual installments through September 01, 2027 at varying rates of interest from 2% to 3% 3,030,000

Total Outstanding General Obligation Bonds 20,740,000

(PROPOSED) - \$4,900,000 General Obligation Public Improvement Bonds to be issued in the fall of 2017 4,900,000

Total Outstanding and Proposed General Obligation Bonds \$ 25,640,000

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

| Year | 2009 G.O. Bonds | | 2011 G.O. Refunding Bonds | | 2011 G.O. Bonds | |
|------|--------------------|-------------------|------------------------------|-------------------|---------------------|---------------------|
| | Principal | Interest | Principal | Interest | Principal | Interest |
| 2018 | 210,000 | 136,119 | 550,000 | 67,813 | 205,000 | 120,125 |
| 2019 | 220,000 | 129,819 | 580,000 | 50,863 | 215,000 | 113,825 |
| 2020 | 230,000 | 120,194 | 590,000 | 33,313 | 220,000 | 107,300 |
| 2021 | | | 190,000 | 22,563 | 225,000 | 100,625 |
| 2022 | | | 195,000 | 18,469 | 235,000 | 93,725 |
| 2023 | | | 195,000 | 13,838 | 240,000 | 86,600 |
| 2024 | | | 200,000 | 8,775 | 250,000 | 79,250 |
| 2025 | | | 205,000 | 3,075 | 255,000 | 71,675 |
| 2026 | | | | | 265,000 | 63,875 |
| 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>\$ 660,000</u> | <u>\$ 386,131</u> | <u>\$ 2,705,000</u> | <u>\$ 218,706</u> | <u>\$ 3,880,000</u> | <u>\$ 1,027,400</u> |

| Year | 2013 G.O. Refunding Bonds | | 2016 G.O. Refunding Bonds | | 2017 G.O. Refunding Bonds | |
|------|------------------------------|--------------|------------------------------|----------------|------------------------------|----------------|
| | Principal | Interest | Principal | Interest | Principal | Interest |
| 2018 | 345,000 | 5,175 | 30,000 | 59,800 | 20,000 | 68,320 |
| 2019 | | | 30,000 | 59,200 | 270,000 | 59,018 |
| 2020 | | | 30,000 | 58,600 | 280,000 | 52,168 |
| 2021 | | | 265,000 | 58,000 | 285,000 | 46,518 |
| 2022 | | | 270,000 | 52,700 | 290,000 | 40,768 |
| 2023 | | | 275,000 | 47,300 | 295,000 | 34,918 |
| 2024 | | | 280,000 | 41,800 | 305,000 | 28,918 |
| 2025 | | | 285,000 | 36,200 | 310,000 | 22,768 |
| 2026 | | | 290,000 | 30,500 | 315,000 | 16,518 |
| 2027 | | | 300,000 | 24,700 | 325,000 | 10,118 |
| 2028 | | | 305,000 | 18,700 | 335,000 | 3,434 |
| 2029 | | | 310,000 | 12,600 | | |
| 2030 | | | 320,000 | 6,400 | | |
| 2031 | | | | | | |
| 2032 | | | | | | |
| 2033 | | | | | | |
| 2034 | | | | | | |
| | <u>345,000</u> | <u>5,175</u> | <u>2,990,000</u> | <u>506,500</u> | <u>3,030,000</u> | <u>383,466</u> |

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

| <u>Year</u> | <u>2012 G.O. Refunding Bonds</u> | | <u>2013 G.O. Bonds</u> | |
|-------------|--------------------------------------|-------------------|----------------------------|---------------------|
| | <u>Principal</u> | <u>Interest</u> | <u>Principal</u> | <u>Interest</u> |
| 2018 | 285,000 | 53,450 | 205,000 | 126,863 |
| 2019 | 295,000 | 47,650 | 210,000 | 120,638 |
| 2020 | 300,000 | 41,700 | 215,000 | 114,263 |
| 2021 | 305,000 | 35,650 | 220,000 | 108,838 |
| 2022 | 315,000 | 29,450 | 225,000 | 104,388 |
| 2023 | 320,000 | 23,100 | 230,000 | 99,694 |
| 2024 | 325,000 | 16,650 | 235,000 | 94,459 |
| 2025 | 330,000 | 10,100 | 240,000 | 88,669 |
| 2026 | 340,000 | 3,400 | 245,000 | 82,453 |
| 2027 | | | 255,000 | 75,413 |
| 2028 | | | 260,000 | 67,688 |
| 2029 | | | 270,000 | 59,400 |
| 2030 | | | 280,000 | 50,113 |
| 2031 | | | 290,000 | 40,138 |
| 2032 | | | 300,000 | 29,438 |
| 2033 | | | 310,000 | 18,000 |
| 2034 | | | 325,000 | 6,094 |
| | <u>\$ 2,815,000</u> | <u>\$ 261,150</u> | <u>\$ 4,315,000</u> | <u>\$ 1,286,549</u> |

| <u>Year</u> | <u>Totals Bonds</u> | |
|-------------|---------------------|------------------|
| | <u>Principal</u> | <u>Interest</u> |
| 2018 | 1,850,000 | 637,664 |
| 2019 | 1,820,000 | 581,012 |
| 2020 | 1,865,000 | 527,537 |
| 2021 | 1,490,000 | 372,194 |
| 2022 | 1,530,000 | 339,500 |
| 2023 | 1,555,000 | 305,450 |
| 2024 | 1,595,000 | 269,852 |
| 2025 | 1,625,000 | 232,487 |
| 2026 | 1,455,000 | 196,746 |
| 2027 | 1,150,000 | 165,912 |
| 2028 | 1,180,000 | 136,735 |
| 2029 | 870,000 | 109,469 |
| 2030 | 900,000 | 84,026 |
| 2031 | 600,000 | 57,163 |
| 2032 | 620,000 | 35,238 |
| 2033 | 310,000 | 18,000 |
| 2034 | 325,000 | 6,094 |
| | <u>20,740,000</u> | <u>4,075,078</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 2018 projects include the following:

- A FY 2017 year end General Fund appropriation transfer of \$3,150,000 (made possible due to current year excess revenue collections) to be used for various projects in FY 2018 and beyond;
- A FY 2018 bond issue in the amount of \$4.9 million to be used for the Sunset Road/Ragsdale Road intersection project;
- A FY 2018 transfer of \$600,000 from the Public Works Project Fund for the Sunset Road/Ragsdale Road intersection project;
- A FY 2017 direct operating transfer of \$300,000 from the General Fund held in reserve for FY 2018 street resurfacing needs;

Also, Federal transportation grant funding totaling an estimate \$180,000 is anticipated in FY 2018 for the completion of the traffic signal timing project on Moores Lane, Concord Road, Wilson Pike and Murray Lane.

The FY 2018 budget at **\$14,495,000** is decreased \$645,000 from the FY 2017 adopted budget of \$15,140,000. 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 (\$8,705,000)

1. **Sunset/Ragsdale Intersection** – This project (**\$5,220,000**) provides for final right-of-way acquisition settlements and construction of improvements to the intersection of Sunset Road and Ragsdale Road. Construction is currently underway, and improvements provide for relocation of the intersection approximately 800 feet to the east along Sunset Road. The project also includes widening and realignment of approximately three-fourths of a mile of Ragsdale Road back to the Glenellen subdivision to eliminate the sharp horizontal curve where Ragsdale Road crosses Owl Creek, and widening and realignment of approximately one-fourth mile of Sunset Road, including a new bridge over Owl Creek. Funding is also provided to initiate engineering design for Phase 2 improvements to Sunset Road up to Concord Road.

CAPITAL PROJECTS FUND

2. **Franklin Road** – This project (\$860,000) provides for final right-of-way (ROW) acquisition settlements for improvements to Franklin Road from Concord Road south to Moore's Lane. TDOT is expected to initiate construction on this project in summer of 2017. 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 paid for engineering design and ROW acquisition with TDOT paying for utility relocation and construction costs.
3. **Split Log Road** – This project (\$740,000) provides for improvements to the three-way intersection at Split Log Road and Ragsdale Road. The increase in traffic related to the fall 2018 opening of the new K-5 elementary school on Split Log Road, as well as the eventual opening of a middle school at the same location, will necessitate improvements to the intersection to accommodate peak-hour traffic volumes.
4. **Bike and Pedestrian Projects** – This project (\$605,000) provides for proposed bike and pedestrian improvements including a possible Maryland Farms greenway trail, completion of neighborhood/school trail connections related to the Avery and Witherspoon subdivision developments, sidewalk replacements in the Montclair subdivision, and other smaller scale improvements.
5. **Crockett Road** – This project (\$565,000) provides for the construction of a traffic roundabout at the intersection of Crockett Road and Raintree Parkway/Green Hill Boulevard. Construction of this project is scheduled for summer of 2017.
6. **Traffic Signal Upgrades** - This project (\$340,000) provides for completion of traffic signal timing studies for Concord Road, Moores Lane, Wilson Pike, and Murray Lane corridors (\$180,000) as well as various traffic signal equipment upgrades. The signal timing study will be 100% funded from Federal funds through the Nashville Area MPO. Also included is \$160,000 for additional battery back-ups along Maryland Way, replacement of twenty Ethernet switches, the addition of video detection equipment at the intersection of Concord Road and Knox Valley Drive, and replacement of signal heads at Brentwood High School on Murray Lane.
7. **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 2017 transfer from the General Fund of \$300,000.
8. **Mallory Lane** – This project (\$75,000) provides for minor improvements to the intersection at Commerce Way designed to improvement the safety by relocating a private driveway approach and providing improved lane delineation.

II. STORM DRAINAGE (\$50,000)

1. **Johnson Chapel Road** – This project (\$50,000) provides for replacement of sixty feet of 30" x 45" metal pipe with reinforced concrete pipe adjacent to Deerwood Lane.

CAPITAL PROJECTS FUND

III. PARKS AND RECREATION (\$905,000)

1. **Marcella Vivrette Smith Park** – This project (\$770,000) provides funding for completion of Phase II improvements along with installation of a hardscape surface in the backyard of the Ravenswood Mansion. Funding is also included (\$150,000) for replacement of the barn used by Park maintenance staff at the park.
2. **Crockett Park** – This project (\$115,000) provides for a new multipurpose field trail connection, widening of the trail by the community playground, and installation of a small playground at the picnic shelter.
3. **Wikle and Flagpole Parks** – This project (\$20,000) provides for additional fencing within the new parks that opened in fall of 2016.

IV. GENERAL FACILITIES (\$445,000)

1. **Police Headquarters** – This project (\$200,000) provides for a detailed space-needs analysis, preliminary site investigations, and a more refined cost estimate for the possible new facility in order to provide the City Commission with sufficient information to make a final decision about moving forward with the project.
2. **Library** – This project (\$80,000) provides for replacement of the audio-visual system in Meeting Rooms A & B.
3. **Parks Operations Facility** – This project (\$70,000) provides for architecture/engineering services to assist with site selection, preparation of cost estimates, and development of plans/specifications for construction of a Park Operations Facility to house all Parks Department staff. Construction is anticipated in FY 2019 assuming a suitable site is identified and approved by the City Commission.
4. **Community Planning** – This project (\$50,000) provides for a study to update the Public Works Project Fee schedule to insure the fee assessed against new development adequately funds roadway capacity enhancements needed to mitigate the impact of new development.
5. **Safety Center East** – This project (\$30,000) provides for construction of a covered storage facility at the northeast corner of the training grounds to provide both a much-needed covered equipment storage area and a shelter location for firefighters conducting training operations in inclement weather.
6. **Community Identity Features** – This project (\$15,000) provides for installation of a decorative entrance sign on city owned right of way at the corner of Concord Road and Forest Trail at the eastern city limits.

CAPITAL PROJECTS FUND

V. TECHNOLOGY (\$4,390,000)

1. **Radio System Upgrades** – This project (**\$4,300,000**) provides funding for the City's share of development of a regional interoperable 700 MHz radio network to cover all of Williamson County. 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. The regional radio authority entered into a contract with Motorola in fall of 2016, and the overall project will likely take 18-24 months to implement.
2. **Geographic Information System (GIS)** – This project (**\$90,000**) provides for a complete orthophotography fly-over and system update, complete with LIDAR/planometrics.

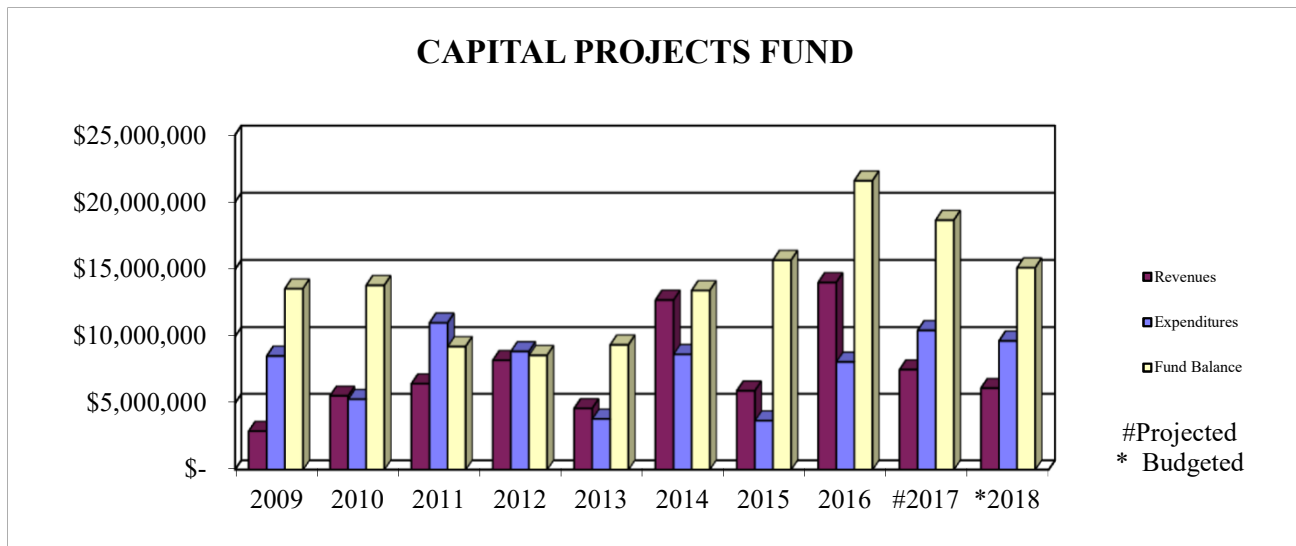
CAPITAL PROJECTS FUND

Revenues

| | Actual FY 2015 | Actual FY 2016 | Budget FY 2017 | YTD Actual FY 2017 | Budget FY 2018 |
|-------------------------------------|---------------------|----------------------|---------------------|-----------------------|----------------------|
| Intergovernmental | \$ 761,172 | \$ 3,460,350 | \$ 950,000 | \$ 5,760 | \$ 180,000 |
| Uses of Money and Property | 31,044 | 71,537 | 100,000 | 110,573 | 150,000 |
| Other Financing Source | 5,145,000 | 10,495,000 | 8,155,000 | 2,050,000 | 5,800,000 |
| General Obligation Bond Proceeds | - | - | - | - | 4,900,000 |
| Other (Private Sources) | - | - | - | 652,322 | - |
| Total Revenues | \$ 5,937,216 | \$ 14,026,888 | \$ 9,205,000 | \$ 2,818,656 | \$ 11,030,000 |

Expenditures

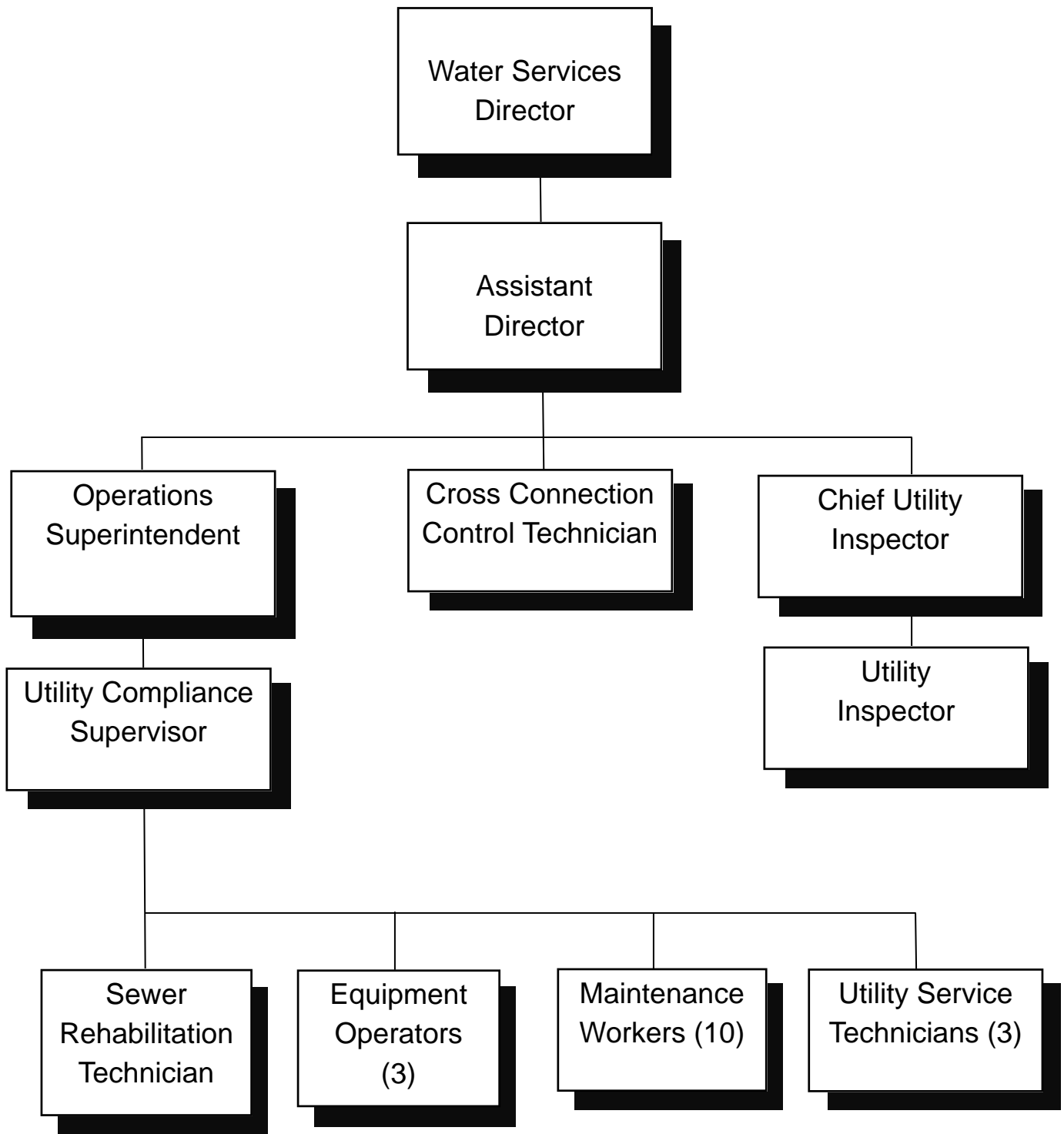
| | Actual FY 2015 | Actual FY 2016 | Budget FY 2017 | YTD Actual FY 2017 | Budget FY 2018 |
|-------------------------------------|---------------------|---------------------|----------------------|-----------------------|----------------------|
| Capital Outlay | | | | | |
| General Facilities and Equipment | \$ 120,343 | \$ 81,191 | \$ 50,000 | \$ 148 | \$ 445,000 |
| Transportation | 1,830,594 | 5,805,871 | 7,675,000 | 4,316,078 | 8,705,000 |
| Storm Drainage | 39,500 | 72,500 | 50,000 | - | 50,000 |
| Parks and Recreation | 1,348,765 | 1,788,327 | 2,680,000 | 605,314 | 905,000 |
| Technology | 346,047 | 361,106 | 4,685,000 | 239,638 | 4,390,000 |
| Other Financing Uses | - | - | - | - | - |
| Transfer to Municipal Center | - | - | - | - | - |
| Total Expenditures | \$ 3,685,249 | \$ 8,108,996 | \$ 15,140,000 | \$ 5,161,177 | \$ 14,495,000 |



WATER AND SEWER FUND

WATER SERVICES DEPARTMENT

Organizational Chart



The Water Services Department proposed to undertake the following projects in the 2017-2018 fiscal year:

1. Sewer Rehabilitation Program, Phase III

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 is targeted at the elimination of sewer overflows at the Brentwood/Metro sewer pumping station caused by excessive storm water infiltration. Phase 3 of the program which began in 2015 and will conclude in 2019, includes continued inspection, evaluation and rehabilitation of mostly manholes and laterals with some main line rehab at a minimum cost of \$1.25 million annually in accordance with the State Order. To date, approximately 23% of the Little Harpeth River Basin sewer system has been rehabilitated. Future projects for FY 2018 include continued manhole and service lateral rehabilitation along with some trunk line lining as recommended by the project engineer. System storage is also being recommended by Hazen Engineers, who developed the City's long term sewer system master plan to manage overflows and make project recommendations associated with long-term system growth.

Target Date: Ongoing

2. Water Capacity Improvement Projects

The Department is continuing to move forward with design and construction of several 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 2017, the Department will begin the Granny White Connector project to "fill in the gap" between Johnson Chapel Rd. and Belle Rive Drive. This project will aid in moving water between pressure zones. In FY 2018, work is planned to upsize the River Oaks Water Pumping Station located at the end of the Ramsgate Ct. cul-de-sac. This project will allow for increased flow to be pumped into the North pressure zone. Other future projects include:

- Upsizing the existing 12-inch water line along Franklin Rd., between Murray Ln. and Concord Rd.;
- Upsizing the 8-inch water line to a 12-inch line along Wikle Rd. and over to Mallory Park;
- And continuation of the Wikle Rd. 12-inch water line under the interstate and eventually connecting to an existing 12-inch water line near Alamo Rd. and Sam Houston Dr.

Target Date: Ongoing

WATER AND SEWER FUND

PURPOSE 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 2015 | Actual FY 2016 | Budget FY 2017 | YTD Actual FY 2017 | Budget FY 2018 |
|------------------------|---------------------------|---------------------------|---------------------------|-------------------------------|---------------------------|
| Personnel Services | \$ 1,775,021 | \$ 1,901,948 | \$ 2,118,895 | \$ 1,334,768 | \$ 2,194,180 |
| Operating Expenditures | 13,844,179 | 14,919,989 | 15,478,705 | 10,571,699 | 15,516,055 |
| Total | \$ 15,619,200 | \$ 16,821,937 | \$ 17,597,600 | \$ 11,906,467 | \$ 17,710,235 |

BUDGET COMMENTS

Total revenue projected of \$19,478,850 for FY 2018 reflects the impact of water and sewer rate increases as approved by the Board in June, 2016. Water sales, which include the surcharge that recovers the direct cost of rate increases from the City's primary water provider are expected to collect about \$10.2 million, while sewer charges are expected to generate about \$7.2 million. Tap fee collections are anticipated to be approximately \$725,000 for water and for \$750,000 sewer. Historically these tap fees have been included as current revenue within the operating budget; however, beginning in FY2017 and for future years, use of collected tap fees will be specifically restricted for projects solely related to system capacity improvements, a recommendation of the Wildan report.

Total principal and interest payments on existing debt will decrease slightly from \$2,632,327 in FY 2017 to \$2,430,192 in FY 2018. The mandatory depreciation expense in FY2018 is budgeted at \$3.0 million, unchanged from FY2017.

Significant capital purchases proposed for FY 2018 include replacement of the department's SCADA system. SCADA is the software that staff uses to monitor and control remote equipment such as the pumping stations and water tanks and collect system data for use in managing operations and reporting system flow data to the State. It is expected the replacement will cost approximately \$100,000. The department plans to also replace a 22 yr. old backhoe with a mini-excavator at a cost of \$75,000 and continue the expansion of the meter shop at the Service Center (carried over from FY2017) to improve inventory storage and testing facilities.

WATER AND SEWER FUND

During FY 2018, priorities of the department will include continuation of Phase III of the sewer rehabilitation program, continued implementation of the automated meter reading system, and focus on reducing water loss throughout the system vis leak detection and system zone monitoring. More information related to these priorities and other capital projects is available in the FY 2018-2023 Capital Improvements Program.

| <u>PERFORMANCE MEASURES</u> | <u>Actual FY 2015</u> | <u>Actual FY 2016</u> | <u>Target FY 2017</u> | <u>Target FY 2018</u> |
|---|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| Operations: | | | | |
| Water Quality - Percent of Samples in Compliance | 100% | 100% | 100% | 100% |
| Percent Water Loss | 32% | 38% | 15% | 15% |
| Sewer Overflow Rate - Overflows per 100 miles of pipe | 4.2 | 3.51 | 0.0 | 0.0 |
| Grinder Program Cost - Annual Cost per Unit | \$84 | \$79 | \$75 | \$75 |
| Annual Sewer Mains Inspected/Cleaned (ft.) | 133,322 | 103,000 | 100,000 | 115,000 |
| Customer Service: | | | | |
| Customer Water Quality Complaints - Annual Total | 95 | 111 | 100 | 100 |
| Business Operations: | | | | |
| Health & Safety - Lost Days per Employee | 0 | 0 | 0 | 0 |
| Training Hours - Avg. Hours per Employee (Annual) | 16 | 16 | 20 | 20 |
| <u>WORKLOAD INDICATORS</u> | <u>Actual FY 2015</u> | <u>Actual FY 2016</u> | <u>Target FY 2017</u> | <u>Target FY 2018</u> |
| Miles of Water Mains | 217 | 219 | 233 | 223 |
| Water Pump Stations | 13 | 13 | 13 | 13 |
| Water Storage Tanks | 9 | 9 | 9 | 9 |
| Customers Meter Reads (Mo.) | 9,180 | 9,546 | 9,725 | 9,785 |
| Sewer Customers | 10,859 | 11,093 | 11,000 | 11,350 |
| Sewer Lift Stations | 11 | 11 | 11 | 12 |
| Miles of Sewer Main | 284 | 285 | 288 | 290 |
| Grinder Pump Units | 2,852 | 2,893 | 2,925 | 2,940 |

WATER AND SEWER FUND

| <u>Personnel Schedule</u> | <u>Actual FY 2015</u> | <u>Actual FY 2016</u> | <u>Target FY 2017</u> | <u>Target FY 2018</u> |
|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| Water and Sewer Director | 1 | 1 | 1 | 1 |
| Assistant Water & Sewer Director | 1 | 1 | 1 | 1 |
| Operations Superintendent | 1 | 1 | 1 | 1 |
| Chief Utility Inspector | 1 | 1 | 1 | 1 |
| Utility Compliance Supervisor | 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 | 1 | 1 | 1 | 1 |
| Maintenance Worker I & II | 10 | 10 | 10 | 10 |
| Accounting Clerk I & II | <u>1</u> | <u>1</u> | <u>1</u> | <u>1</u> |
| Total | 26 | 26 | 26 | 26 |

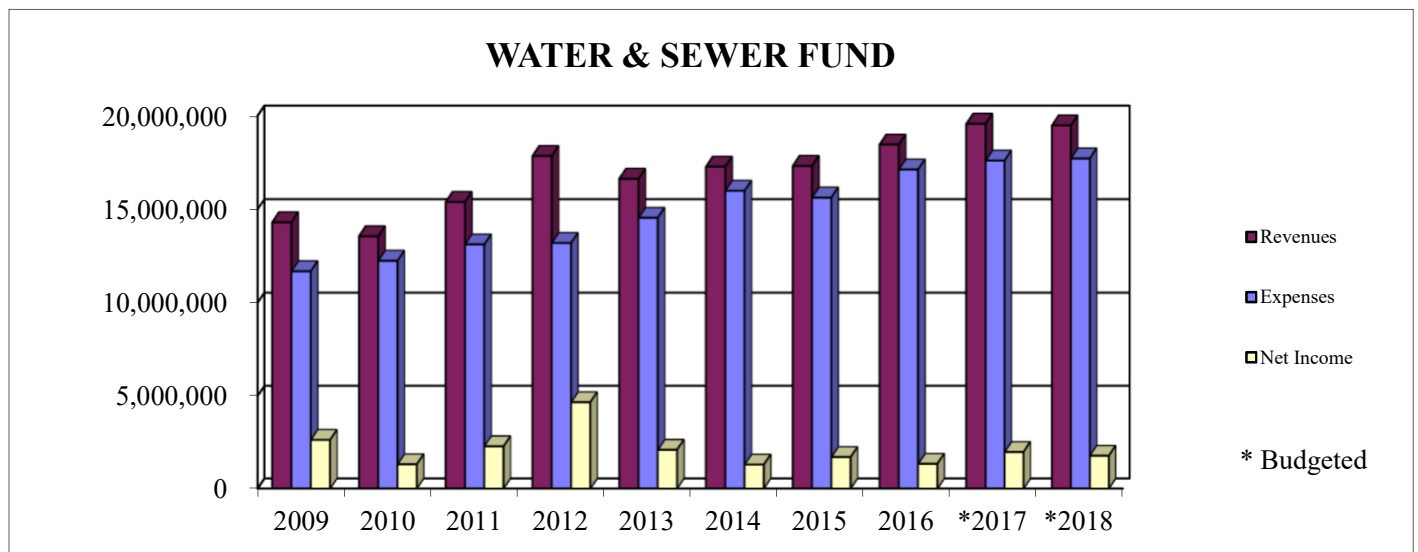
WATER AND SEWER FUND

Revenues

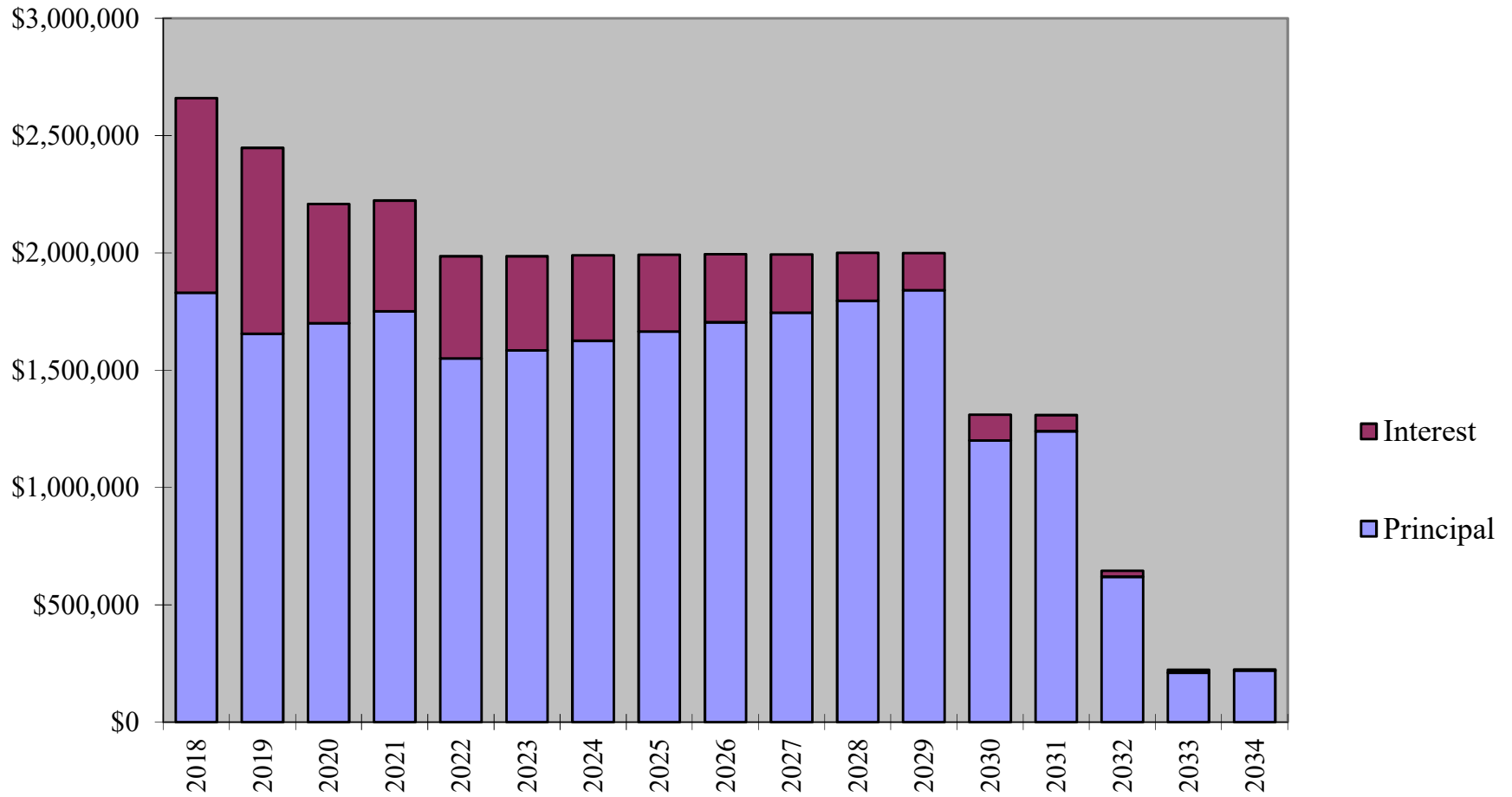
| | FY 2015 Actual | FY 2016 Actual | FY 2017 Budget | YTD Actual FY 2017 | FY 2018 Budget |
|-----------------------|---------------------------|---------------------------|---------------------------|-------------------------------|---------------------------|
| Water Sales | \$7,826,920 | \$ 8,120,145 | 9,373,085 | \$7,766,195 | 10,202,850 |
| Sewer Charges | 6,609,417 | 6,565,039 | 6,873,995 | 4,462,113 | 7,212,500 |
| Interest Income | 72,725 | 141,034 | 68,000 | 148,613 | 125,000 |
| Water Tap Fees | 485,000 | 514,500 | 1,275,000 | 888,000 | 725,000 |
| Sewer Tap Fees | 1,707,730 | 1,352,585 | 1,490,000 | 697,459 | 750,000 |
| Other Revenues | 511,818 | 493,152 | 385,560 | 352,587 | 363,500 |
| Hydrant Rental | 100,000 | 100,000 | 100,000 | 66,667 | 100,000 |
| Total Revenues | \$ 17,313,610 | \$ 17,286,455 | \$ 19,565,640 | \$ 14,381,634 | \$19,478,850 |

Expenses

| | FY 2015 Actual | FY 2016 Actual | FY 2017 Budget | YTD Actual FY 2017 | FY 2018 Budget |
|--------------------------------|---------------------------|---------------------------|---------------------------|-------------------------------|---------------------------|
| Personnel Services | \$ 1,775,021 | \$ 1,901,948 | \$ 2,118,895 | \$ 1,334,768 | \$ 2,194,180 |
| Purchased Water | 5,435,298 | 6,426,035 | 6,985,000 | 5,140,219 | 7,105,610 |
| Wastewater Treatment | 2,573,182 | 2,615,152 | 2,650,000 | 1,618,951 | 2,526,590 |
| Interest Expense | 850,729 | 761,759 | 773,315 | 628,956 | 475,705 |
| Depreciation/Amortization Exp. | 2,790,610 | 2,814,243 | 3,000,000 | 1,844,904 | 3,000,000 |
| Other Operating Expenses | 2,194,360 | 2,302,800 | 2,070,390 | 1,173,319 | 2,408,150 |
| Total Expenses | \$ 15,619,200 | \$ 16,821,937 | \$ 17,597,600 | \$ 11,741,117 | \$ 17,710,235 |



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:

| | |
|--|-----------------------------|
| \$10,000,000 2008 Water and Sewer Revenue Tax Bonds due in increasing annual installments through March 1, 2018, at a 3.75% interest rate | 925,000 |
| \$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% | 2,905,000 |
| \$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% | 215,000 |
| \$3,300,000 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% | 6,225,000 |
| \$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% | 860,000 |
| \$6,315,00 2016 Water Sewer Refunding Bonds due in increasing annual installments through March 1 2029 at a 2.00% interest rate | 6,225,000 |
| \$860,000 2017 Water Sewer Refunding Bonds due in increasing annual installments through September 1, 2020, at varying rates of interest between 2.00% and 3.00% | <u>860,000</u> |
| Total Business-type Activities Debt | <u><u>\$ 11,130,000</u></u> |

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

| Year | 2008 Water and Sewer Revenue and Tax Bonds | | 2010 Water and Sewer Improvements Bonds | | 2012 Water and Sewer Improvements Bonds | | 2013 Water and Sewer Improvements Bonds | |
|------|---|-------------------|--|---------------------|--|-------------------|--|-------------------|
| | Principal | Interest | Principal | Interest | Principal | Interest | Principal | Interest |
| 2018 | 455,000 | 272,401 | 450,000 | 217,781 | 310,000 | 114,638 | 135,000 | 85,425 |
| 2019 | 470,000 | 255,339 | 460,000 | 208,781 | 315,000 | 108,388 | 140,000 | 81,300 |
| 2020 | | | 465,000 | 199,006 | 320,000 | 102,038 | 145,000 | 77,025 |
| 2021 | | | 480,000 | 187,963 | 330,000 | 95,538 | 150,000 | 73,350 |
| 2022 | | | 490,000 | 175,963 | 335,000 | 88,888 | 150,000 | 70,350 |
| 2023 | | | 500,000 | 163,100 | 340,000 | 82,138 | 155,000 | 67,203 |
| 2024 | | | 515,000 | 149,350 | 350,000 | 75,238 | 160,000 | 63,656 |
| 2025 | | | 530,000 | 135,188 | 355,000 | 68,188 | 165,000 | 59,694 |
| 2026 | | | 545,000 | 120,613 | 365,000 | 60,988 | 165,000 | 55,466 |
| 2027 | | | 560,000 | 104,263 | 370,000 | 53,406 | 170,000 | 50,750 |
| 2028 | | | 580,000 | 87,463 | 380,000 | 45,200 | 175,000 | 45,575 |
| 2029 | | | 595,000 | 69,338 | 390,000 | 36,294 | 180,000 | 40,025 |
| 2030 | | | 615,000 | 50,000 | 395,000 | 26,725 | 190,000 | 33,775 |
| 2031 | | | 635,000 | 25,400 | 410,000 | 16,406 | 195,000 | 27,038 |
| 2032 | | | | | 420,000 | 5,513 | 200,000 | 19,875 |
| 2033 | | | | | | | 210,000 | 12,188 |
| 2034 | | | | | | | 220,000 | 4,125 |
| | <u>\$ 925,000</u> | <u>\$ 527,740</u> | <u>\$ 7,420,000</u> | <u>\$ 1,894,209</u> | <u>\$ 5,385,000</u> | <u>\$ 979,581</u> | <u>\$ 2,905,000</u> | <u>\$ 866,820</u> |

| Year | 2013 Water and Sewer Refunding | | 2016 Water and Sewer Refunding | | 2017 Water and Sewer Refunding | | Totals Debt Requirements | |
|------|-----------------------------------|-----------------|-----------------------------------|-------------------|-----------------------------------|------------------|--------------------------|---------------------|
| | Principal | Interest | Principal | Interest | Principal | Interest | Principal | Interest |
| 2018 | 215,000 | 3,225 | 60,000 | 124,500 | 205,000 | 12,336 | 1,830,000 | 830,306 |
| 2019 | | | 60,000 | 123,300 | 210,000 | 15,200 | 1,655,000 | 792,307 |
| 2020 | | | 550,000 | 122,100 | 220,000 | 8,900 | 1,700,000 | 509,069 |
| 2021 | | | 565,000 | 111,100 | 225,000 | 4,500 | 1,750,000 | 472,451 |
| 2022 | | | 575,000 | 99,800 | | | 1,550,000 | 435,001 |
| 2023 | | | 590,000 | 88,300 | | | 1,585,000 | 400,741 |
| 2024 | | | 600,000 | 76,500 | | | 1,625,000 | 364,744 |
| 2025 | | | 615,000 | 64,500 | | | 1,665,000 | 327,570 |
| 2026 | | | 630,000 | 52,200 | | | 1,705,000 | 289,267 |
| 2027 | | | 645,000 | 39,600 | | | 1,745,000 | 248,019 |
| 2028 | | | 660,000 | 26,700 | | | 1,795,000 | 204,938 |
| 2029 | | | 675,000 | 13,500 | | | 1,840,000 | 159,157 |
| 2030 | | | | | | | 1,200,000 | 110,500 |
| 2031 | | | | | | | 1,240,000 | 68,844 |
| 2032 | | | | | | | 620,000 | 25,388 |
| 2033 | | | | | | | 210,000 | 12,188 |
| 2034 | | | | | | | 220,000 | 4,125 |
| | <u>\$ 215,000</u> | <u>\$ 3,225</u> | <u>\$ 6,225,000</u> | <u>\$ 942,100</u> | <u>\$ 860,000</u> | <u>\$ 40,936</u> | <u>\$ 23,935,000</u> | <u>\$ 5,254,611</u> |

MUNICIPAL CENTER

MUNICIPAL CENTER FUND

PURPOSE 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 approximately 3% of the building space to private tenants. All building maintenance services are covered under a management services agreement.

| <u>WORKLOAD INDICATORS</u> | <u>Actual FY 2015</u> | <u>Actual FY 2016</u> | <u>Target FY 2017</u> | <u>Target FY 2018</u> |
|-----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| Total square feet in building | 54,000 | 54,000 | 54,000 | 54,000 |
| Square feet available for lease | 4,957 | 4,957 | 4,957 | 1,415 |
| Square feet leased | 4,957 | 4,957 | 4,957 | 1,415 |
| Gross rent generated by tenants | \$88,370 | \$84,230 | \$79,470 | \$22,542 |
| Square feet used by City | 48,943 | 48,943 | 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 2018 is covered through a \$670,000 General Fund operating transfer to this fund and \$31,800 in rent from the Emergency Communications District. The City's FY 2018 total contribution represents no change from the previous year. Total budgeted expenses are up \$19,000 from 2017, due to increase in depreciations costs. Planned capital expenditures previously included renovation of the locker rooms to provide greater male/female parity, however, those plans have been postponed pending the outcome of a study of the potential for a new off-site headquarters for the Police Department. Funding for FY 2018 includes replacement of the roof, which is now 17 years old and experiencing an increasing number of leaks (\$280,000). Funding is also provided for extraordinary repairs and small renovation projects (\$100,000).

PERSONNEL SCHEDULE

No personnel are directly assigned to this fund.

MUNICIPAL CENTER FUND

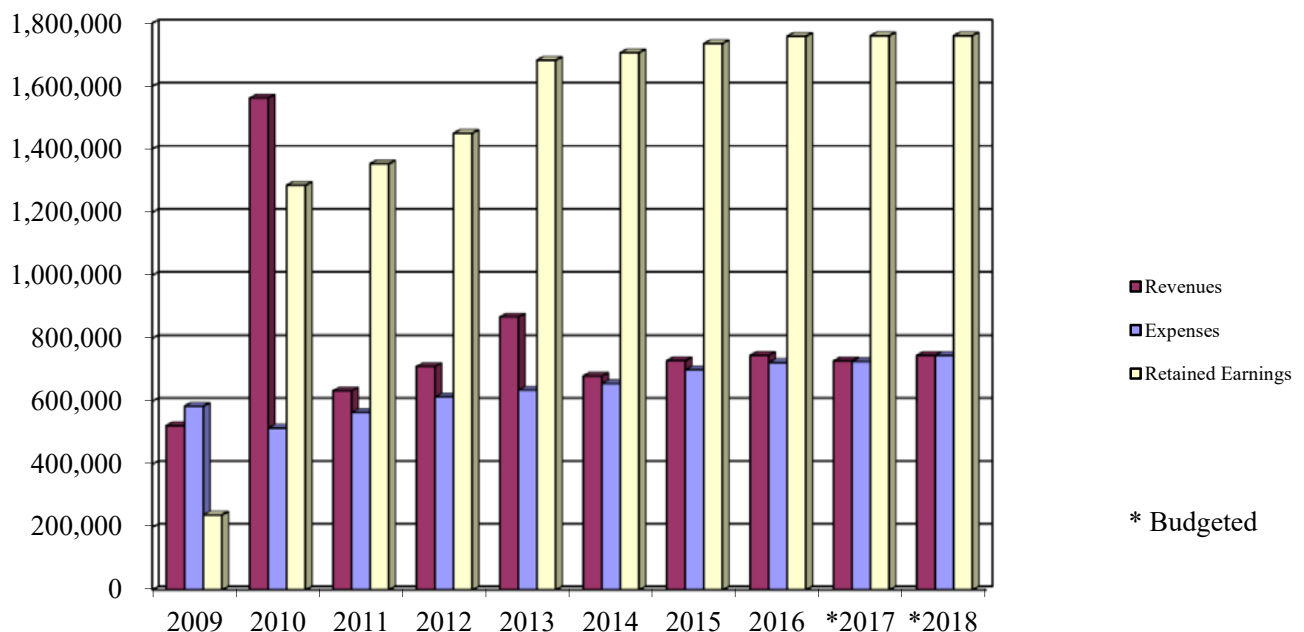
Revenues

| | Actual FY 2015 | Actual FY 2016 | Budget FY 2017 | YTD Actual FY 2017 | Budget FY 2018 |
|----------------------------------|-------------------|-------------------|-------------------|-----------------------|-------------------|
| Rental Income | \$ 723,714 | \$ 733,227 | \$ 721,270 | \$ 694,363 | \$ 725,540 |
| Transfer - Capital Projects Fund | - | - | | | |
| Interest Income/Other | 5,413 | 12,809 | 7,000 | 14,404 | 20,000 |
| Total Revenues | \$ 729,127 | \$ 746,036 | \$ 728,270 | \$ 708,767 | \$ 745,540 |

Expenses

| | Actual FY 2015 | Actual FY 2016 | Budget FY 2017 | YTD Actual FY 2017 | Budget FY 2018 |
|-----------------------------------|-------------------|-------------------|-------------------|-----------------------|-------------------|
| Professional Services | \$ 22,476 | \$ 19,484 | \$ 25,000 | \$ 23,555 | \$ 20,000 |
| Utilities | 167,648 | 150,654 | 173,000 | 108,009 | 167,000 |
| Maintenance | 194,678 | 239,195 | 190,000 | 162,957 | 199,500 |
| Depreciation/Amortization Expense | 288,400 | 278,525 | 300,000 | 184,312 | 324,000 |
| Other | 26,210 | 35,702 | 38,400 | 25,419 | 34,900 |
| Total Expenses | \$ 699,412 | \$ 723,560 | \$ 726,400 | \$ 504,252 | \$ 745,400 |

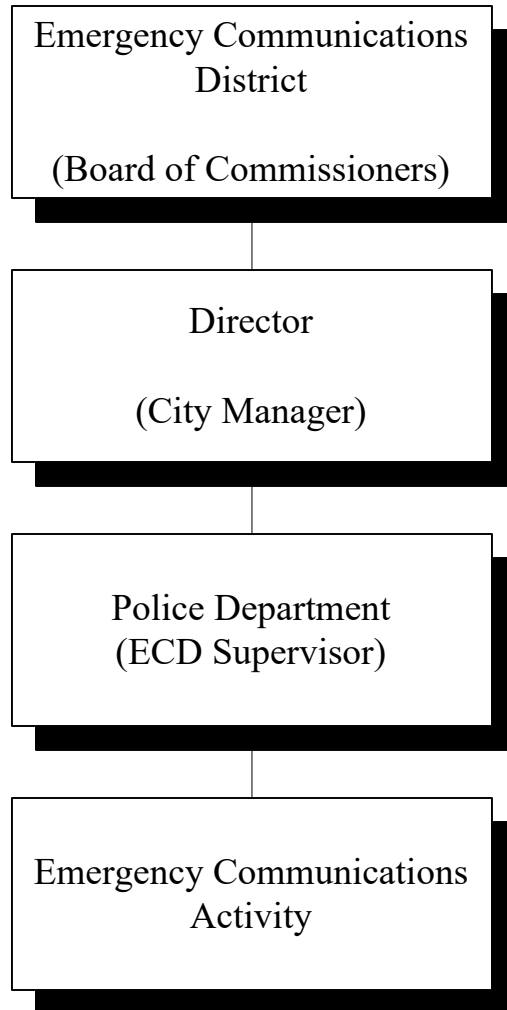
MUNICIPAL CENTER FUND



EMERGENCY COMMUNICATIONS DISTRICT

EMERGENCY COMMUNICATIONS DISTRICT

Organization Chart



EMERGENCY COMMUNICATIONS DISTRICT

PURPOSE 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. Beginning January 1, 2015, the service fee formula for funding 911 services in Tennessee changed to a uniform statewide fee for all communication devices capable of contacting the 911 system. This new fee of \$1.16 per month is 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 is based on the FY 2012 amount of approximately \$864,000. This minimum distribution provides some much needed stability given the continuing decrease in landline fees being experienced by most districts.

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

The budget for FY 2018 is \$1,384,8050, up 2.4% from the FY 2017 budget of \$1,352,325. About 69% of the total budget is allocated to personnel services. The FY 2018 budget includes a proposed 4.0% market pay adjustment, including associated costs for FICA and TCRS for 11.5 full-time employees as proposed for other City employees. As with General Fund departments, ECD's contribution to the health insurance fund will increase by 9.1%. Retirement contributions to TCRS will decrease by 15.5%. Other operating expenditures include annual communication charges for all 911 related telephone and computer communication systems (\$75,000), and annual maintenance contracts for various dispatch related computer software programs (\$111,800). Since the District is an enterprise fund, the budget includes \$172,500 in depreciation expense for previous investments in equipment and facility improvements.

FY 2017 included replacement of ECD's Computer Aided Dispatch (CAD) system for \$750,000. The change of CAD vendors means the City of Brentwood ECD is now using the same vendor as the City of Franklin. CAD is the Computer Aided Dispatch system that enables dispatchers to electronically coordinate public safety resources in response to emergency calls for service. Acquisition of the CAD software occurred in the Capital Projects Fund, funded by a FY 2017 transfer from ECD of retained earnings. No capital projects are proposed for ECD in FY 2018.

EMERGENCY COMMUNICATIONS DISTRICT

The cost of operating the Emergency Communications function cannot be supported entirely through the fees generated from the 911 communication device service fee and distributed to the ECD through the Tennessee Emergency Communications Board. Therefore, an operating transfer from the General Fund of \$484,700 is required in FY 2018 to adequately fund the requirements of the District. This amount is unchanged from FY 2017.

| <u>PERFORMANCE MEASURES</u> | <u>Actual FY 2015</u> | <u>Actual FY 2016</u> | <u>Target FY 2017</u> | <u>Target FY 2018</u> |
|---|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| Number and percent of personnel completing and maintaining State mandated Certification | 100% | 100% | 100% | 100% |
| Percent 911 calls answered in 10 seconds or less by dispatchers | 100% | 100% | 100% | 100% |
| Percent compliance with applicable accreditation standards | 100% | 100% | 100% | 100% |
| <u>WORKLOAD INDICATORS</u> | <u>Actual FY 2015</u> | <u>Actual FY 2016</u> | <u>Target FY 2017</u> | <u>Target FY 2018</u> |
| CAD Calls for Service | 34,857 | 41,196 | 36,000 | 42,000 |
| Total 911 calls received | 10,894 | 11,334 | 11,500 | 11,500 |
| Total calls handled for other jurisdictions | 102 | 103 | 105 | 110 |
| <u>PERSONNEL SCHEDULE</u> | <u>Actual FY 2015</u> | <u>Actual FY 2016</u> | <u>Target FY 2017</u> | <u>Target FY 2018</u> |
| Computer/System Administrator | 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> |
| Total | 11.5 | 11.5 | 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

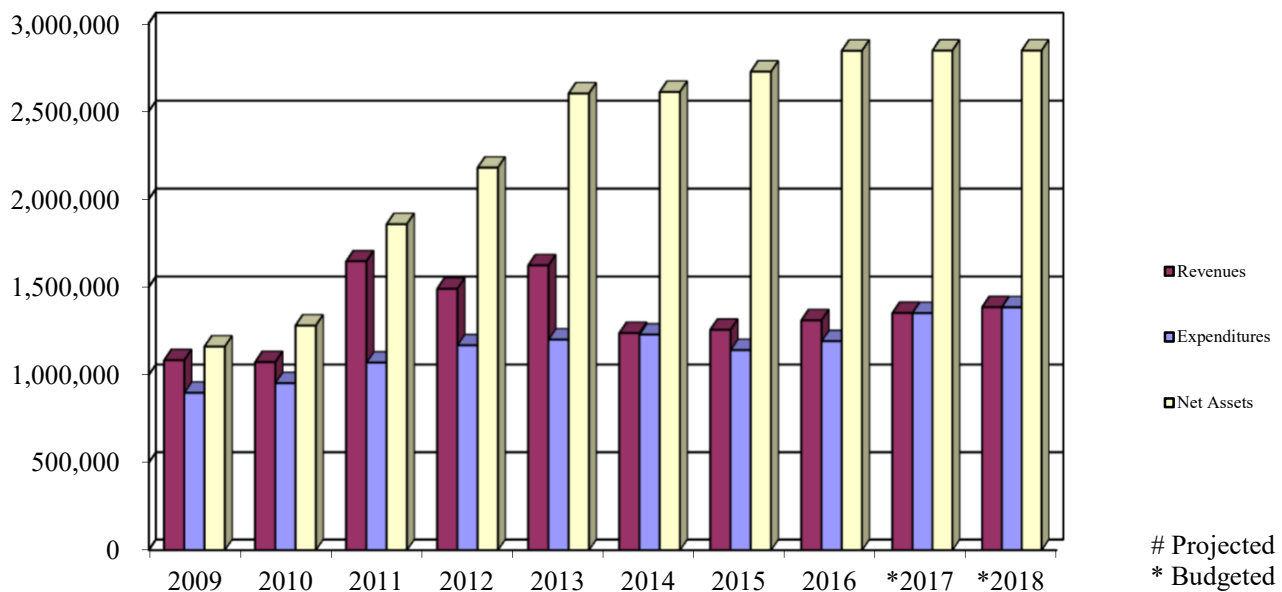
Revenues

| | Actual FY 2015 | Actual FY 2016 | Budget FY 2017 | YTD Actual FY 2017 | Budget FY 2018 |
|---------------------------------|---------------------------|---------------------------|---------------------------|-------------------------------|---------------------------|
| 911 Fees | \$ 269,612 | \$ - | \$ - | \$ - | \$ - |
| Contribution from Primary Govt. | | | | | |
| - General Fund | 418,700 | 418,700 | 484,700 | 484,700 | 484,700 |
| TECB Operational Funding | 562,808 | 880,775 | 864,125 | 632,421 | 880,775 |
| Interest Earnings | 5,757 | 11,663 | 4,000 | 14,180 | 20,000 |
| Total Revenues | \$ 1,256,877 | \$ 1,311,138 | \$ 1,352,825 | \$ 1,131,301 | \$ 1,385,475 |

Expenditures

| | Actual FY 2015 | Actual FY 2016 | Budget FY 2017 | YTD Actual FY 2017 | Budget FY 2018 |
|---------------------------|---------------------------|---------------------------|---------------------------|-------------------------------|---------------------------|
| Personnel Services | \$ 748,049 | \$ 801,739 | \$ 920,425 | \$ 602,689 | \$ 952,705 |
| Operating Expenditures | 225,148 | 221,125 | 259,400 | 152,475 | 259,600 |
| Depreciation Expense | 168,489 | 169,329 | 172,500 | 109,008 | 172,500 |
| Total Expenditures | \$ 1,141,686 | \$ 1,192,193 | \$ 1,352,325 | \$ 864,172 | \$ 1,384,805 |

EMERGENCY COMMUNICATIONS DISTRICT



APPENDIX

SUPPLEMENTAL INFORMATION

**APPROPRIATION ORDINANCE
TAX LEVY ORDINANCE
PERSONNEL SUMMARY
STATISTICAL INFORMATION
GLOSSARY
INDEX**

ORDINANCE 2017-11

**AN APPROPRIATION ORDINANCE FOR THE CITY OF BRENTWOOD, TENNESSEE FOR THE
FISCAL YEAR BEGINNING JULY 1, 2017 AND ENDING JUNE 30, 2018**

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, 2017 and ending June 30, 2018, to wit:

GENERAL FUND

| | FY 2015-16 ACTUAL | FY 2016-17 BUDGET | FY 2017-18 BUDGET |
|---|------------------------------|------------------------------|------------------------------|
| Estimated Beginning Fund Balance | | | \$ 32,047,059 |
| <u>Revenues and Other Sources:</u> | | | |
| Taxes | \$ 32,367,550 | \$ 29,581,420 | \$ 30,795,000 |
| Licenses and Permits | 1,083,528 | 871,800 | 881,800 |
| Fines and Fees | 261,639 | 255,000 | 180,000 |
| Charges for Services | 439,660 | 419,910 | 411,000 |
| Intergovernmental | 8,784,704 | 4,443,050 | 4,378,050 |
| Uses of Money and Property | 460,202 | 391,000 | 491,000 |
| Other | 213,650 | 171,000 | 170,750 |
| Total Revenues and Sources | \$ 43,610,933 | \$ 36,133,180 | \$ 37,307,600 |
| Total Funds Available | | | \$ 69,354,659 |

Note: FY 2015-16 and 2016-17 columns are shown for informational purposes only.

GENERAL FUND

| | FY 2015-16 ACTUAL | FY 2016-17 BUDGET | FY 2017-18 BUDGET |
|---|------------------------------|------------------------------|------------------------------|
| <u>Expenditures and Other Uses:</u> | | | |
| City Commission | \$ 194,923 | \$ 212,315 | \$ 220,155 |
| City Court | 26,092 | 39,500 | 39,500 |
| City Manager's Office | 421,363 | 444,390 | 473,460 |
| Elections | 200 | 45,000 | - |
| Finance | 783,590 | 894,780 | 921,920 |
| City Recorder | 121,784 | 132,035 | 152,250 |
| Legal Services | 220,933 | 278,545 | 294,650 |
| Technology | 1,156,725 | 1,420,485 | 1,519,925 |
| Geographic Information Systems | 287,159 | 309,170 | 338,905 |
| Human Resources | 418,399 | 445,535 | 464,735 |
| Community Relations | 332,810 | 362,505 | 379,075 |
| Planning | 415,974 | 455,290 | 513,295 |
| Codes Enforcement | 804,338 | 908,905 | 968,110 |
| Insurance/Other Benefits | 759,045 | 806,155 | 31,764 |
| Police Department | 6,808,057 | 7,387,870 | 7,954,410 |
| Fire and Rescue Department | 6,895,556 | 7,252,980 | 7,686,556 |
| Safety Center East | 73,114 | 78,650 | 77,150 |
| Public Works | 2,913,908 | 3,126,540 | 3,293,873 |
| Storm Drainage | 13,134 | 50,000 | 50,000 |
| Street Lighting | 459,678 | 525,000 | 440,000 |
| Traffic Signalization | 249,972 | 301,815 | 358,295 |
| Service Center | 278,706 | 277,695 | 307,140 |
| Engineering Services | 517,039 | 579,795 | 660,500 |
| Public Health | 67,917 | 71,000 | 75,000 |
| Parks and Recreation | 2,079,358 | 2,336,355 | 2,446,340 |
| Public Library | 2,362,651 | 2,403,660 | 2,588,865 |
| Education | 214,500 | 225,000 | 225,000 |
| Economic Development | 10,000 | 10,000 | 10,000 |
| Historic Sites | 111,641 | 175,405 | 169,800 |
| Transfer to Capital Projects Fund | 300,000 | 300,000 | 300,000 |
| Transfer to Debt Service Fund | 3,350,000 | 2,950,000 | 2,950,000 |
| Transfer to Municipal Center Fund | 610,000 | 610,000 | 670,000 |
| Transfer to Equipment Replacement Fund | - | | |
| Transfer to Facility Maintenance Fund | 200,000 | 200,000 | 200,000 |
| Contribution to Emergency Communication District | 418,700 | 484,700 | 484,700 |
| Total Expenditures and Other Uses | \$ 33,877,267 | \$ 36,101,075 | \$ 37,265,375 |
| Fund Balance/Surplus Transfers - Capital Projects, Equipment and Insurance Funds | \$ 10,255,000 | \$ - | \$ - |
| Estimated Ending Fund Balance | | | \$ 32,089,284 |

Note: FY 2015-16 and 2016-17 columns are shown for informational purposes only.

EQUIPMENT REPLACEMENT FUND

| | <u>FY 2015-16 ACTUAL</u> | <u>FY 2016-17 BUDGET</u> | <u>FY 2017-18 BUDGET</u> |
|---|------------------------------|------------------------------|------------------------------|
| Estimated Beginning Fund Balance | | | \$ 3,184,316 |
| <u>Revenues and Other Sources:</u> | | | |
| Transfer from General Fund | \$ 1,375,000 | \$ 1,357,000 | \$ 1,467,000 |
| Interest Earnings | 18,161 | - | 20,000 |
| Sale of Equipment and Insurance Reimbursement | 57,430 | - | 10,000 |
| Total Revenues | <u>\$ 1,450,591</u> | <u>\$ 1,357,000</u> | <u>\$ 1,497,000</u> |
| Total Funds Available | | | \$ 4,681,316 |
| <u>Expenditures:</u> | | | |
| Computer Equipment and Software | \$ 459,359 | \$ 490,000 | \$ 500,000 |
| Heavy Equipment and Vehicles | 418,803 | 720,000 | 855,000 |
| Total Expenditures | <u>\$ 878,162</u> | <u>\$ 1,210,000</u> | <u>\$ 1,355,000</u> |
| Estimated Ending Fund Balance | | | \$ 3,326,316 |

FACILITIES MAINTENANCE FUND

| | <u>FY 2015-16 ACTUAL</u> | <u>FY 2016-17 BUDGET</u> | <u>FY 2017-18 BUDGET</u> |
|---|------------------------------|------------------------------|------------------------------|
| Estimated Beginning Fund Balance | | | \$ 1,133,278 |
| <u>Revenues and Other Sources:</u> | | | |
| Transfer from General Fund | \$ 200,000 | \$ 200,000 | \$ 200,000 |
| Federal and State Sources | - | - | - |
| Interest Earnings and Other | 7,261 | 4,000 | 6,000 |
| Total Revenues | <u>\$ 207,261</u> | <u>\$ 204,000</u> | <u>\$ 206,000</u> |
| Total Funds Available | | | \$ 1,339,278 |
| <u>Expenditures:</u> | | | |
| Service Center | \$ 43,895 | \$ 50,000 | \$ 150,000 |
| Fire and Rescue | 28,057 | 25,000 | 25,000 |
| Parks and Recreation | 230,146 | 185,000 | 60,000 |
| Library | 26,400 | 50,000 | 280,000 |
| Historic Sites | - | - | - |
| Total Expenditures | <u>\$ 328,498</u> | <u>\$ 310,000</u> | <u>\$ 515,000</u> |
| Estimated Ending Fund Balance | | | \$ 824,278 |

STATE STREET AID FUND

| | <u>FY 2015-16 ACTUAL</u> | <u>FY 2016-17 BUDGET</u> | <u>FY 2017-18 BUDGET</u> |
|--|------------------------------|------------------------------|------------------------------|
| Estimated Beginning Fund Balance | | | \$ 370,785 |
| <u>Revenues:</u> | | | |
| State Fuel Taxes | \$ 1,110,780 | \$ 1,100,000 | \$ 1,125,000 |
| Interest Earnings | 6,553 | 4,000 | 4,000 |
| Total Revenues | <u>\$ 1,117,333</u> | <u>\$ 1,104,000</u> | <u>\$ 1,129,000</u> |
| Total Funds Available | | | \$ 1,499,785 |
| <u>Expenditures and Other Uses:</u> | | | |
| Street Repairs | \$ 881,688 | \$ 1,780,000 | \$ 1,140,000 |
| Total Expenditures and Other Uses | <u>\$ 881,688</u> | <u>\$ 1,780,000</u> | <u>\$ 1,140,000</u> |
| Estimated Ending Fund Balance | | | \$ 359,785 |

Note: FY 2015-16 and 2016-17 columns are shown for informational purposes only.

PUBLIC WORKS PROJECT FUND

| | <u>FY 2015-16 ACTUAL</u> | <u>FY 2016-17 BUDGET</u> | <u>FY 2017-18 BUDGET</u> |
|--|------------------------------|------------------------------|------------------------------|
| Estimated Beginning Fund Balance | | | \$ 3,779,147 |
| <u>Revenues:</u> | | | |
| Edmondson Branch Fees | \$ - | \$ - | \$ - |
| Public Works Project Fees | 17,380 | 7,000 | 20,000 |
| Interest Earnings | 1,693,805 | 1,657,000 | 960,000 |
| Total Revenues | <u>\$ 1,711,185</u> | <u>\$ 1,664,000</u> | <u>\$ 980,000</u> |
| Total Funds Available | | | \$ 4,759,147 |
| <u>Expenditures and Other Uses:</u> | | | |
| Transfer to Capital Projects Fund | \$ - | \$ 1,000,000 | \$ 600,000 |
| Total Expenditures and Other Uses | <u>\$ -</u> | <u>\$ 1,000,000</u> | <u>\$ 600,000</u> |
| Estimated Ending Fund Balance | | | \$ 4,159,147 |

Note: FY 2015-16 and 2016-17 columns are shown for informational purposes only.

DRUG FUND

| | <u>FY 2015-16 ACTUAL</u> | <u>FY 2016-17 BUDGET</u> | <u>FY 2017-18 BUDGET</u> |
|--|------------------------------|------------------------------|------------------------------|
| Estimated Beginning Fund Balance | | | \$ 578,701 |
| <u>Revenues:</u> | | | |
| Drug Related Fines/Other | \$ 86,778 | \$ 20,000 | \$ 20,000 |
| Interest Earnings | 2,613 | 1,500 | 3,000 |
| Total Revenues | <u>\$ 89,391</u> | <u>\$ 21,500</u> | <u>\$ 23,000</u> |
| Total Funds Available | | | \$ 601,701 |
| <u>Expenditures and Other Uses:</u> | | | |
| Drug Enforcement | \$ 72,289 | \$ 20,000 | \$ 220,000 |
| Capital Outlay | - | - | - |
| Total Expenditures and Other Uses | <u>\$ 72,289</u> | <u>\$ 20,000</u> | <u>\$ 220,000</u> |
| Estimated Ending Fund Balance | | | \$ 381,701 |

Note: FY 2015-16 and 2016-17 columns are shown for informational purposes only.

ADEQUATE FACILITIES TAX FUND

| | <u>FY 2015-16 ACTUAL</u> | <u>FY 2016-17 BUDGET</u> | <u>FY 2017-18 BUDGET</u> |
|--|------------------------------|------------------------------|------------------------------|
| Estimated Beginning Fund Balance | | | \$ 426,005 |
| <u>Revenues and Other Sources:</u> | | | |
| Adequate Facilities Tax | \$ 713,422 | \$ 450,000 | \$ 450,000 |
| Interest Earnings | 11,916 | 10,000 | 10,000 |
| Total Revenues | <u>\$ 725,338</u> | <u>\$ 460,000</u> | <u>\$ 460,000</u> |
| Total Funds Available | | | \$ 886,005 |
| <u>Expenditures and Other Uses:</u> | | | |
| Williamson County Contributions to Schools | \$ - | - | \$ 400,000 |
| Transfer to Capital Projects Fund | \$ - | \$ 750,000 | \$ - |
| Total Expenditures and Other Uses | <u>\$ -</u> | <u>\$ 750,000</u> | <u>\$ 400,000</u> |
| Estimated Ending Fund Balance | | | \$ 486,005 |

POST EMPLOYMENT BENEFITS FUND

| | FY 2015-16 ACTUAL | FY 2016-17 BUDGET | FY 2017-18 BUDGET |
|--|------------------------------|------------------------------|------------------------------|
| Estimated Beginning Fund Balance: | | | \$ 1,102,781 |
| <u>Revenues:</u> | | | |
| Transfer from General Fund | \$ 6,983 | \$ 4,005 | \$ 50,000 |
| Transfer from Water & Sewer Fund | 40,565 | 27,440 | - |
| Transfer from Emergency Communication District | 4,326 | 2,845 | - |
| Interest Earnings | - | - | 5,000 |
| Total Revenues | \$ 51,874 | \$ 34,290 | \$ 55,000 |
| Total Funds Available | | | \$ 1,157,781 |
| <u>Expenditures and Other Uses:</u> | | | |
| Post Retirement Benefits and Expenses | \$ 7,500 | \$ - | \$ - |
| Total Expenditures and Other Uses | \$ 7,500 | \$ - | \$ - |
| Estimated Ending Fund Balance | | | \$ 1,157,781 |

FUEL FUND

| | FY 2015-16 ACTUAL | FY 2016-17 BUDGET | FY 2017-18 BUDGET |
|--|------------------------------|------------------------------|------------------------------|
| Estimated Beginning Fund Balance: | | | \$ 700,050 |
| <u>Revenues and Other Sources:</u> | | | |
| Transfer from General Fund | \$ 435,088 | \$ 302,000 | \$ 305,500 |
| Transfer from Water and Sewer Fund | 67,705 | 50,000 | 50,000 |
| Interest Earnings | 3,083 | 1,700 | 5,000 |
| Total Revenues | \$ 505,876 | \$ 353,700 | \$ 360,500 |
| Total Funds Available | | | \$ 1,060,550 |
| <u>Expenditures:</u> | | | |
| Gasoline and Diesel Fuel | \$ 289,224 | \$ 385,000 | \$ 375,000 |
| Total Expenditures | \$ 289,224 | \$ 385,000 | \$ 375,000 |
| Estimated Ending Fund Balance | | | \$ 685,550 |

INSURANCE FUND

| | <u>FY 2015-16 ACTUAL</u> | <u>FY 2016-17 BUDGET</u> | <u>FY 2017-18 BUDGET</u> |
|--|------------------------------|------------------------------|------------------------------|
| Estimated Beginning Fund Balance: | | | \$ 2,098,298 |
| <u>Revenues and Other Sources:</u> | | | |
| Other Financing Sources - Health Insurance | \$ 3,213,509 | \$ 3,225,270 | \$ 3,325,270 |
| Other Financing Sources - Workers Compensation | 277,152 | 277,145 | 277,145 |
| Interest Earnings | 14,977 | 10,000 | 14,000 |
| Total Revenues | \$ 3,505,638 | \$ 3,512,415 | \$ 3,616,415 |
| Total Funds Available | | | \$ 5,714,713 |
| <u>Expenditures:</u> | | | |
| Medical Claims | \$ 2,257,618 | \$ 2,250,000 | \$ 2,600,000 |
| HRA Claims | 435,138 | 425,000 | 425,000 |
| Health/Life Insurance | 444,637 | 500,000 | 550,000 |
| Other Professional Services | 112,157 | 115,000 | 115,000 |
| Transitional Reinsurance Program Tax | 19,056 | 20,000 | 15,000 |
| Workers Compensation | 230,256 | 265,000 | 250,000 |
| Total Expenditures | \$ 3,498,862 | \$ 3,575,000 | \$ 3,955,000 |
| Estimated Ending Fund Balance | | | \$ 1,759,713 |

DEBT SERVICE FUND

| | <u>FY 2015-16 ACTUAL</u> | <u>FY 2016-17 BUDGET</u> | <u>FY 2017-18 BUDGET</u> |
|---|------------------------------|------------------------------|------------------------------|
| Estimated Beginning Fund Balance | | | \$ 1,966,708 |
| <u>Revenues:</u> | | | |
| Transfer from General Fund | \$ 3,468,993 | \$ 2,950,000 | \$ 2,950,000 |
| Bond Refunding Proceeds/Premium | 3,035,000 | | |
| Interest Earnings | 22,766 | 15,000 | 23,000 |
| Total Revenues and Other Sources | \$ 6,526,759 | \$ 2,965,000 | \$ 2,973,000 |
| Total Funds Available | | | \$ 4,939,708 |
| Debt Service Expenditures | \$ 6,589,122 | \$ 3,016,385 | \$ 2,447,540 |
| Estimated Ending Fund Balance | | | \$ 2,492,168 |

Note: FY 2015-16 and 2016-17 columns are shown for informational purposes only.

CAPITAL PROJECTS FUND

| | FY 2015-16 ACTUAL | FY 2016-17 BUDGET* | FY 2017-18 BUDGET* |
|--|------------------------------|-------------------------------|-------------------------------|
| <u>Revenues And Other Sources:</u> | | | |
| Transfer from Public Works Projects Fund | \$ - | \$ 1,000,000 | \$ 600,000 |
| Federal, State and Private Sources | 3,460,350 | 950,000 | 180,000 |
| Transfer from General Fund | 10,495,000 | 300,000 | 300,000 |
| Transfer from Adequate Facilities Tax Fund | - | 750,000 | - |
| Transfer from Emergency Communications District | - | 750,000 | - |
| Bond Proceeds | - | - | 4,900,000 |
| Interest Earnings | 71,537 | 100,000 | 150,000 |
| Other Financing Sources | - | - | - |
| Total Revenues and Other Sources | \$ 14,026,887 | \$ 3,850,000 | \$ 6,130,000 |
| Transportation | \$ 5,805,873 | \$ 7,675,000 | \$ 7,985,000 |
| Parks and Recreation | 1,788,327 | 2,680,000 | 790,000 |
| General Facilities | 81,191 | 50,000 | 445,000 |
| Technology | 361,107 | 4,685,000 | 4,390,000 |
| Storm Drainage | 72,500 | 50,000 | 50,000 |
| Other Financing Uses | - | - | - |
| Total Project Appropriations and Other Uses | \$ 8,108,998 | \$ 15,140,000 | \$ 13,660,000 |

* Project appropriations shown are amounts estimated to remain for outstanding or committed projects or project phases. Balances remaining at the end of any fiscal year may carry over to subsequent years.

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, 2017 and ending June 30, 2018, to wit:

EMERGENCY COMMUNICATIONS DISTRICT

| | FY 2015-16 ACTUAL | FY 2016-17 BUDGET | FY 2017-18 BUDGET |
|---------------------------------------|------------------------------|------------------------------|------------------------------|
| Estimated Beginning Net Assets | | | \$ 2,643,427 |
| <u>Revenues:</u> | | | |
| 911 Revenues | \$ - | \$ - | \$ - |
| Contribution from City of Brentwood | | | |
| - General Fund | 418,700 | 484,700 | 484,700 |
| TECB Operational Funding | 880,775 | 864,125 | 880,775 |
| Interest Earnings | 11,663 | 4,000 | 20,000 |
| Total Revenues | \$ 1,311,138 | \$ 1,352,825 | \$ 1,385,475 |
| Total Funds Available | | | \$ 4,028,902 |
| Expenditures and Other Uses: | | | |
| Personnel Services | \$ 792,325 | \$ 909,425 | \$ 941,705 |
| Operating Services | 230,539 | 270,400 | 270,600 |
| Depreciation Expense | 169,329 | 172,500 | 172,500 |
| Total Expenditures | \$ 1,192,194 | \$ 1,352,325 | \$ 1,384,805 |
| Estimated Ending Net Assets | | | \$ 2,644,097 |

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, 2017 and ending June 30, 2018 and are provided for informational purposes.

| | | |
|--------------------|----|------------|
| Operating Revenues | \$ | 19,478,850 |
| Operating Expenses | \$ | 17,710,235 |

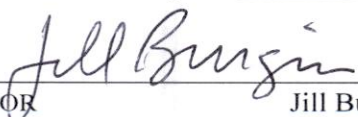

SECTION 5. That the following amounts in the Municipal Center Fund are projected operating revenues and expenses for the fiscal year beginning July 1, 2017 and ending June 30, 2018 and are provided for informational purposes.

| | | |
|--------------------|----|---------|
| Operating Revenues | \$ | 745,540 |
| Operating Expenses | \$ | 745,400 |

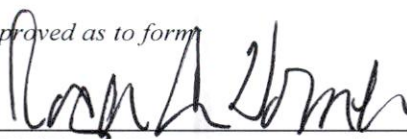
SECTION 6. That the City maintains certain Funds Held in Trust (FHIT) accounts for the use of special program funding for which no expenditure appropriation is required. Expenditures from FHIT accounts are approved by authorized personnel as funds are available.

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

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

| | | | | |
|---|-------------|--------------------------------|--|-------------------|
| PASSED: | 1st reading | <u>5/22/2017</u> | PLANNING COMMISSION | <u>n/a</u> |
| | 2nd reading | <u>6/26/2017</u> | NOTICE OF PASSAGE | |
| | | | Notice published in: | <u>n/a</u> |
| | | | Date of publication: | <u> </u> |
| PUBLIC HEARING | | | EFFECTIVE DATE | <u>6/26/2017</u> |
| Notice published in: | | <u>The Williamson</u> | | |
| Date of publication: | | <u>5/17/2017</u> | | |
| Date of hearing: | | <u>5/22/17;6/13/17;6/26/17</u> | | |
|  | | |  | |
| MAYOR | Jill Burgin | | RECORDER | Deborah Hedgepath |

Approved as to form



CITY ATTORNEY Roger A. Horner

ORDINANCE 2017-12

**AN ORDINANCE OF THE CITY OF BRENTWOOD, TENNESSEE TO ESTABLISH
THE TAX LEVY FOR THE FISCAL YEAR BEGINNING JULY 1, 2017 AND ENDING
JUNE 30, 2018**

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, 2017 and ending June 30, 2018, 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 Thirty-six cents (\$0.36), prorated and distributed in accordance with the Budget Ordinance for the same period, same being Ordinance 2017-11.

SECTION 2. That this ordinance shall take effect from and after its final passage, or fifteen days after its first passage, whichever occurs later, the general welfare of the City of Brentwood, Williamson County, Tennessee, requiring it.

| | | | | |
|--------------------|----------------------|----------------------------------|--------------------------|-------------------|
| PASSED: | 1st reading | <u>5/22/2017</u> | PLANNING COMMISSION | <u>n/a</u> |
| | 2nd reading | <u>6/26/2017</u> | NOTICE OF PASSAGE | |
| | | | Notice published in: | <u>n/a</u> |
| | | | Date of publication: | <u></u> |
| PUBLIC HEARING | | | | |
| | Notice published in: | <u>Tennessean (Williamson)</u> | | |
| | Date of publication: | <u>5/17/2017</u> | | |
| | Date of hearing: | <u>5/22/17; 6/13/17; 6/26/17</u> | EFFECTIVE DATE | <u>6/26/2017</u> |
| <u>Jill Burgin</u> | | | <u>Deborah Hedgepath</u> | |
| MAYOR | | Jill Burgin | RECORDER | Deborah Hedgepath |

Approved as to form:

Roger A. Horner
CITY ATTORNEY Roger A. Horner

PERSONNEL

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

| <u>Activity</u> | <u>Budget FY 2015</u> | <u>Budget FY 2016</u> | <u>Budget FY 2017</u> | <u>Budget FY 2018</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 | 5.5 | 5.5 |
| Geographic Information Systems | 3 | 3 | 3 | 3 |
| Human Resources | 3 | 3 | 3 | 3 |
| Community Relations | 2 | 2 | 2 | 2 |
| Planning | 3 | 3 | 3 | 3 |
| Codes Enforcement | 8 | 8 | 8 | 8 |
| Police Department | 63 | 63 | 66 | 67 |
| Fire Department | 63 | 63 | 66 | 66 |
| Public Works Department | 19 | 21 | 21 | 21 |
| Traffic Signalization | 2 | 2 | 2 | 2 |
| Service Center | 2 | 2 | 2 | 2 |
| Engineering Services | 4 | 4 | 4 | 4 |
| Parks and Recreation Department | 15 | 15 | 16 | 16 |
| Public Library | <u>12</u> | <u>12</u> | <u>12</u> | <u>12</u> |
| TOTAL - GENERAL FUND | 214.5 | 216.5 | 224.5 | 225.5 |
| Emergency Communications District | 11.5 | 11.5 | 11.5 | 11.5 |
| Water and Sewer Fund | <u>26</u> | <u>26</u> | <u>26</u> | <u>26</u> |
| TOTAL - ALL FUNDS | <u>252</u> | <u>254</u> | <u>262</u> | <u>263</u> |

City of Brentwood, Tennessee
Personnel Schedule
Full-Time Positions

| | | <u><i>Budget FY 2015</i></u> | <u><i>Budget FY 2016</i></u> | <u><i>Budget FY 2017</i></u> | <u><i>Budget FY 2018</i></u> |
|--------------|---------------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| 41320 | City Manager's Office | | | | |
| | City Manager | 1 | 1 | 1 | 1 |
| | Assistant City Manager | <u>1</u> | <u>1</u> | <u>1</u> | <u>1</u> |
| | Total City Manager | 2 | 2 | 2 | 2 |
| 41500 | Finance | | | | |
| | Finance Director | 1 | 1 | 1 | 1 |
| | City Treasurer | 1 | 1 | 1 | 1 |
| | Accountant | 1 | 1 | 1 | 1 |
| | Accounting Clerk I & II | 2 | 3 | 3 | 3 |
| | Administrative Secretary | 1 | 0 | 0 | 0 |
| | Receptionist/Secretary | <u>1</u> | <u>1</u> | <u>1</u> | <u>1</u> |
| | Total Finance | 7 | 7 | 7 | 7 |
| 41510 | City Recorder | | | | |
| | City Recorder | <u>1</u> | <u>1</u> | <u>1</u> | <u>1</u> |
| | Total City Recorder | 1 | 1 | 1 | 1 |
| 41520 | Legal Services | | | | |
| | City Attorney | <u>1</u> | <u>1</u> | <u>1</u> | <u>1</u> |
| | Total Legal | 1 | 1 | 1 | 1 |
| 41640 | Technology | | | | |
| | Technology Director | 1 | 1 | 1 | 1 |
| | Systems Administrator | 1 | 1 | 1 | 1 |
| | Computer/Network Technician | 2.5 | 2.5 | 2.5 | 2.5 |
| | Administrative Secretary | <u>0</u> | <u>0</u> | <u>1</u> | <u>1</u> |
| | Total Technology | 4.5 | 4.5 | 5.5 | 5.5 |
| 41645 | Geographic Information Systems | | | | |
| | GIS Coordinator | 1 | 1 | 1 | 1 |
| | GIS Specialist I & II | <u>2</u> | <u>2</u> | <u>2</u> | <u>2</u> |
| | Total GIS | 3 | 3 | 3 | 3 |
| 41650 | Human Resources | | | | |
| | Human Resources Director | 1 | 1 | 1 | 1 |
| | HR/Payroll Specialist | 1 | 1 | 1 | 1 |
| | Human Resources Technician | <u>1</u> | <u>1</u> | <u>1</u> | <u>1</u> |
| | Total H.R. | 3 | 3 | 3 | 3 |
| 41680 | Community Relations | | | | |
| | Community Relations Director | 1 | 1 | 1 | 1 |
| | Community Relations Specialist | <u>1</u> | <u>1</u> | <u>1</u> | <u>1</u> |
| | Total Community Relations | 2 | 2 | 2 | 2 |

City of Brentwood, Tennessee
Personnel Schedule
Full-Time Positions

| | | <u><i>Budget FY 2015</i></u> | <u><i>Budget FY 2016</i></u> | <u><i>Budget FY 2017</i></u> | <u><i>Budget FY 2018</i></u> |
|--------------|------------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| 41700 | Planning | | | | |
| | 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> |
| | Total Planning | 3 | 3 | 3 | 3 |
| 41710 | Codes Enforcement | | | | |
| | Chief Building Official | 1 | 1 | 1 | 1 |
| | Codes Enforcement Officer I & II | 5 | 5 | 5 | 5 |
| | Municipal Codes Officer I & II | 1 | 1 | 1 | 1 |
| | Administrative Secretary | <u>1</u> | <u>1</u> | <u>1</u> | <u>1</u> |
| | Total Codes Enforcement | 8 | 8 | 8 | 8 |
| 42100 | Police Department | | | | |
| | Police Chief | 1 | 1 | 1 | 1 |
| | Assistant Police Chief | 1 | 1 | 1 | 1 |
| | Captain | 3 | 3 | 3 | 3 |
| | ECD Supervisor | 1 | 1 | 1 | 1 |
| | Lieutenant | 6 | 6 | 6 | 6 |
| | Detective | 5 | 5 | 5 | 5 |
| | Sergeant | 7 | 7 | 7 | 7 |
| | Police Officer I & II | 35 | 35 | 38 | 38 |
| | 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>2</u> |
| | Total Police | 63 | 63 | 66 | 67 |
| 42200 | Fire Department | | | | |
| | Fire Chief | 1 | 1 | 1 | 1 |
| | Assitant Fire Chief | 1 | 1 | 1 | 1 |
| | Fire Training Officer | 1 | 1 | 1 | 1 |
| | Fire Marshal | 1 | 1 | 1 | 1 |
| | Battalion Chief | 3 | 3 | 3 | 3 |
| | Lieutenant | 13 | 13 | 13 | 13 |
| | Firefighter & Fire Engineer/Driver | 42 | 42 | 45 | 45 |
| | Administrative Secretary | <u>1</u> | <u>1</u> | <u>1</u> | <u>1</u> |
| | Total Fire | 63 | 63 | 66 | 66 |
| 43120 | Public Works Department | | | | |
| | Public Works Director | 1 | 1 | 1 | 1 |
| | Operations Superintendent | 1 | 1 | 1 | 1 |
| | Equipment Operator I, II & III | 8 | 7 | 7 | 7 |
| | Maintenance Workers | <u>9</u> | <u>12</u> | <u>12</u> | <u>12</u> |
| | Total Public Works | 19 | 21 | 21 | 21 |

City of Brentwood, Tennessee
Personnel Schedule
Full-Time Positions

| | | <u><i>Budget FY 2015</i></u> | <u><i>Budget FY 2016</i></u> | <u><i>Budget FY 2017</i></u> | <u><i>Budget FY 2018</i></u> |
|--------------|---|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| 43165 | Traffic Signalization | | | | |
| | Traffic Operations Coordinator | 1 | 1 | 1 | 1 |
| | Traffic Operations Technician | <u>1</u> | <u>1</u> | <u>1</u> | <u>1</u> |
| | Total Traffic | 2 | 2 | 2 | 2 |
| 43170 | Service Center | | | | |
| | Administrative Secretary | 1 | 1 | 1 | 1 |
| | Receptionist/Secretary | <u>1</u> | <u>1</u> | <u>1</u> | <u>1</u> |
| | Total Service Center | 2 | 2 | 2 | 2 |
| 43800 | Engineering Services | | | | |
| | Service Center Director | 1 | 1 | 1 | 1 |
| | City Engineer | 1 | 1 | 1 | 1 |
| | Engineer | 1 | 1 | 1 | 1 |
| | Engineering Technician I & II | <u>1</u> | <u>1</u> | <u>1</u> | <u>1</u> |
| | Total Engineering | 4 | 4 | 4 | 4 |
| 44400 | Parks and Recreation Department | | | | |
| | Parks and Recreation Director | 1 | 1 | 1 | 1 |
| | Parks Maintenance Supervisor | 1 | 1 | 1 | 1 |
| | Recreation Services Coordinator | 1 | 1 | 1 | 1 |
| | Grounds Specialist I & II | 3 | 3 | 4 | 4 |
| | Maintenance Workers | <u>9</u> | <u>9</u> | <u>9</u> | <u>9</u> |
| | Total Parks | 15 | 15 | 16 | 16 |
| 44800 | Public Library | | | | |
| | 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> |
| | Total Library | 12 | 12 | 12 | 12 |
| | GENERAL FUND | | | | |
| | Total No. of Full-Time Positions | 214.5 | 216.5 | 224.5 | 225.5 |

City of Brentwood, Tennessee
Personnel Schedule
Full-Time Positions

| | | <u><i>Budget</i></u> <u><i>FY 2015</i></u> | <u><i>Budget</i></u> <u><i>FY 2016</i></u> | <u><i>Budget</i></u> <u><i>FY 2017</i></u> | <u><i>Budget</i></u> <u><i>FY 2018</i></u> |
|------------------|--|---|---|---|---|
| 42110 | Emergency Communications District | | | | |
| | Computer/Network Administrator | 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> |
| | Total ECD | 11.5 | 11.5 | 11.5 | 11.5 |
| 52310 | Water and Sewer Fund | | | | |
| | Water and Sewer Director | 1 | 1 | 1 | 1 |
| | Assistant Water & Sewer Director | 1 | 1 | 1 | 1 |
| | Operations Superintendent | 1 | 1 | 1 | 1 |
| | Utility Compliance Supervisor | 1 | 1 | 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 | 1 | 1 | 1 | 1 |
| | Maintenance Workers | 10 | 10 | 10 | 10 |
| | Accounting Clerk I & II | <u>1</u> | <u>1</u> | <u>1</u> | <u>1</u> |
| | Total Water and Sewer | 26 | 26 | 26 | 26 |
| ALL FUNDS | | | | | |
| | Total No. of Full-Time Positions | <u>252</u> | <u>254</u> | <u>262</u> | <u>263</u> |

Note: The City of Brentwood also uses temporary part-time employees to meet its service needs.
Most serve in the Public Library or as seasonal employees in the Parks and Recreation
Department.

SUMMARY OF FULL-TIME POSITION CHANGES

The following positons are to be added or eliminated in FY 2018:

General Fund (1 position added):

Police Department - added one (1) Administrative Secretary

Emergency Communications District

No changes

Water and Sewer Fund

No changes

RESOLUTION 2017-44

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 2017-2018 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

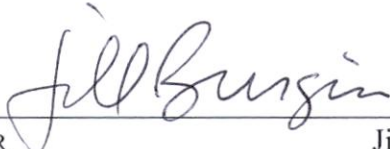
WHEREAS, said system provides for a uniform and equitable rate of pay for each class of positions based on requisite qualifications, pay for comparable work in public and private employment, cost of living data and the financial policies of the City; and

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 2017-2018 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.



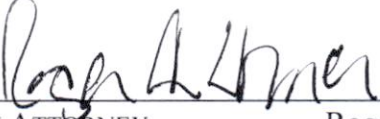
MAYOR Jill Burgin

ADOPTED: 6/26/2017

Approved as to form:



RECORDER Deborah Hedgepath



CITY ATTORNEY Roger A. Horner

Classification and Pay Plan
Fiscal Year 2018
City of Brentwood, Tennessee

| <u>Pay Range (non-exempt/exempt)</u> | <u>Minimum</u> | <u>Mid-point</u> | <u>Maximum</u> |
|---|-----------------------|-------------------------|-----------------------|
| Group A (ne) | \$24,793.60 | \$31,012.80 | \$37,211.20 |
| Library Technician I | | | |
| Parks Worker (PT) | | | |
| Community Relations Specialist* | | | |
| Group B (ne) | \$27,788.80 | \$34,715.20 | \$41,662.40 |
| Maintenance Worker | | | |
| Receptionist/Secretary | | | |
| Group C (ne) | \$31,116.80 | \$38,896.00 | \$46,675.20 |
| Equipment Operator I | | | |
| Library Technician II | | | |
| Senior Maintenance Worker | | | |
| Utility Service Technician | | | |
| Group D-PSR Recruit (ne) | \$38,230.40 | \$45,136.00 | NA |
| Firefighter-Recruit | | | |
| Police Officer-Recruit | | | |
| Group D (ne) | \$34,840.00 | \$43,555.20 | \$52,270.40 |
| Accounting Clerk I | | | |
| Administrative Secretary | | | |
| Equipment Operator II | | | |
| Grounds Specialist I | | | |
| Human Resources Technician | | | |
| Library Technician III | | | |
| Municipal Codes Officer I | | | |
| Police Records Clerk I | | | |
| Public Safety Dispatcher I | | | |
| Traffic Operations Technician | | | |
| Vehicle Services Technician I | | | |
| Water Services Senior Maintenance Worker | | | |
| Group E - PS (ne) | \$41,558.40 | \$49,067.20 | \$56,555.20 |
| Firefighter | | | |
| Police Officer | | | |

* Base pay only (commission-based salary structure.)

Classification and Pay Plan
Fiscal Year 2018
City of Brentwood, Tennessee

| <u>Pay Range (non-exempt/exempt)</u> | <u>Minimum</u> | <u>Mid-point</u> | <u>Maximum</u> |
|---|-----------------------|-------------------------|-----------------------|
| Group E (ne) | \$39,020.80 | \$48,776.00 | \$58,531.20 |
| Accounting Clerk II | | | |
| Circulation Supervisor | | | |
| Cross Connection Control Technician | | | |
| Equipment Operator III | | | |
| Grounds Specialist II | | | |
| Librarian I | | | |
| Municipal Codes Officer II | | | |
| Police Records Clerk II | | | |
| Public Safety Dispatcher II | | | |
| Sewer Rehabilitation Technician | | | |
| Utility Inspector I | | | |
| Vehicle Services Technician II | | | |
| Group F - PS (ne) | \$43,700.80 | \$53,539.20 | \$63,356.80 |
| Fire Engineer/Driver | | | |
| Police Officer II | | | |
| Group F (ne) | \$43,700.80 | \$54,641.60 | \$65,561.60 |
| Codes Enforcement Officer I | | | |
| Engineering Technician I | | | |
| GIS Specialist I | | | |
| HR/Payroll Specialist | | | |
| Librarian II | | | |
| Planner I | | | |
| Utility Billing Specialist | | | |
| Utility Inspector II | | | |
| Group G - PS (ne) | \$48,963.20 | \$59,945.60 | \$70,948.80 |
| None | | | |
| Group G (ne) | \$48,963.20 | \$61,193.60 | \$73,424.00 |
| City Recorder | | | |
| Codes Enforcement Officer II | | | |
| Engineering Technician II | | | |
| GIS Specialist II | | | |
| Library Services Supervisor | | | |
| Planner II | | | |
| Utility Compliance Supervisor | | | |

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

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

Classification and Pay Plan
Fiscal Year 2018
City of Brentwood, Tennessee

| <u>Pay Range (non-exempt/exempt)</u> | <u>Minimum</u> | <u>Mid-point</u> | <u>Maximum</u> |
|--|-----------------------|-------------------------|-----------------------|
| Group H - PS (ne) Fire Lieutenant Police Sergeant Police Detective | \$54,828.80 | \$67,142.40 | \$79,456.00 |
| Group H (ne) Accountant Chief Utility Inspector City Planner Parks Maintenance Supervisor | \$54,828.80 | \$68,536.00 | \$82,243.20 |
| Group I - PS (ne) Battalion Chief Police Lieutenant | \$61,401.60 | \$75,212.80 | \$89,003.20 |
| Group I (e) Chief Building Official Computer/Network Technician (ne) ECD Supervisor Engineer (ne) GIS Coordinator (ne) Senior City Planner Operations Superintendent | \$61,401.60 | \$76,772.80 | \$92,123.20 |
| Group J - PS (e) Fire Training Officer Fire Marshal Police Captain | \$68,785.60 | \$84,240.00 | \$99,673.60 |
| Group J (e) City Treasurer Community Relations Director Systems Administrator | \$68,785.60 | \$85,966.40 | \$103,168.00 |
| Group K - PS (e) Assistant Police Chief Assistant Fire Chief | \$77,043.20 | \$94,328.00 | \$111,633.60 |

(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 2018
City of Brentwood, Tennessee

| <u>Pay Range (non-exempt/exempt)</u> | <u>Minimum</u> | <u>Mid-point</u> | <u>Maximum</u> |
|--|--|-------------------------|-----------------------|
| Group K (e) Assistant Water Services Director City Engineer Library Director Parks and Recreation Director Planning and Codes Director | \$77,043.20 | \$96,283.20 | \$115,544.00 |
| Group L (e) Human Resources Director Public Works Director Technology Director Water Services Director | \$86,278.40 | \$107,848.00 | \$129,417.60 |
| Group M - PS (e) Fire Chief Police Chief | \$96,636.80 | \$118,331.20 | \$140,046.40 |
| Group M (e) Finance Director Service Center Director | \$96,636.80 | \$120,785.60 | \$144,955.20 |
| Group N (e) Assistant City Manager City Attorney | \$108,222.40 | \$135,283.20 | \$162,344.00 |
| Group O (e) City Manager | Annual Salary to be established by the Board of Commissioners each July 1 | | |
| Group P (ne) Intern | \$9.00 | \$11.00 | \$13.00 |

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

STATISTICAL INFORMATION

CITY OF BRENTWOOD, TENNESSEE

STATISTICAL DATA

| | |
|--|-----------------------------------|
| Date of incorporation | April 15, 1969 |
| Population (2015 Special Census) | 40,401 |
| Form of government | Uniform City Manager – Commission |
| Registered voters (as of April 2017) | 31,444 |
| Total assessed value in City – (Tax Year 2016) | \$3,226,596,904 |
| Area of City in square miles | 42 square miles |

Roads and Streets

| | |
|----------------------------|-----------|
| Asphalt pavement (100.00%) | 479 miles |
|----------------------------|-----------|

City Employees (Full Time)

| | |
|---------------------------------|--------------|
| City Manager's Office | 2.0 |
| Water and Sewer | 26.0 |
| Public Works & Engineering | 27.0 |
| Administration | 24.5 |
| Police (includes ECD employees) | 78.5 |
| Planning and Codes | 11.0 |
| Parks and Recreation | 16.0 |
| Library | 12.0 |
| Fire | <u>66.0</u> |
| Total City Employees | <u>263.0</u> |

Fire Protection

| | |
|--------------------------------------|-------|
| ISO classification | 4 |
| Number of stations | 4 |
| Number of sworn personnel | 65 |
| Number of pumpers, and ladder trucks | 9 |
| Other vehicles | 15 |
| Number of fire hydrants | 2,536 |

Police Protection

| | |
|--|----|
| Number of stations | 1 |
| Number of sworn personnel | 61 |
| Number of vehicles - all radio equipped cars | 72 |

CITY OF BRENTWOOD, TENNESSEE

STATISTICAL DATA

Building Permits

| <u>Fiscal Year</u> | <u>Number of Permits</u> | <u>Valuation</u> |
|--------------------|--------------------------|------------------|
| 2016 | 903 | \$210,448,838 |
| 2015 | 931 | \$175,649,670 |
| 2014 | 1051 | \$195,792,208 |
| 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 |

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) | 830 |
| Edmondson Elementary School (K-5) | 815 |
| Kenrose Elementary School (K-5) | 1,062 |
| Lipscomb Elementary School (K-5) | 733 |
| Scales Elementary School (K-5) | 800 |
| Brentwood Middle School (6-8) | 1,284 |
| Brentwood High School (9-12) | 1,739 |
| Woodland Middle School (6-8) | 987 |
| Ravenwood High School (9-12) | 1,595 |
| Sunset Elementary School (K-5) | 750 |
| Sunset Middle School (6-8) | <u>462</u> |
| Total Students | <u>11,057</u> |
| Other Educational Facilities: | |
| Brentwood Academy (6-12, private) | <u>780</u> |

An Adult Education Program is operated by the Williamson County Board of Education and Columbia State Community College.

CITY OF BRENTWOOD, TENNESSEE

STATISTICAL DATA

Public Library

Brentwood Library

202,671 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)

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.

Marcella Vivrette Smith Park – 398 acre park, bikeway/walking/skating path and trails for hiking. Also includes 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 – 8.7 acre park that includes (2) Multi-purpose fields (no lights), half-court basketball court, walking trail, and restrooms

Wikle Park – 15 acre park that includes a playground, paved walking/jogging paths, play lawns, two gazebos with two picnic tables, and restrooms.

Greenways – Moores Lane, Moores Lane East, Split Log, Maryland Way Greenway, Raintree Parkway and Wilson Pike Greenways covering over 75 acres

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

Marcella Vivrette Smith 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

Hiking Trails

Marcella Vivrette Smith Park

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
Tower Park

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)

Numerous Health Care Specialist Offices
Three Animal Clinics

Major Employers

Products/Services

Number of Employees

| | | |
|----------------------------------|--------------------------|-------|
| HCA Holdings, Inc. | Healthcare | 2,002 |
| Comdata Corporation | Financial Services | 1,000 |
| Tractor Supply Company | Retail Headquarters | 1,000 |
| DaVita HealthCare Partners, Inc. | Healthcare | 650 |
| Ramsey Solutions | Broadcasting, Publishing | 593 |
| Brookdale Senior Living | Healthcare | 588 |
| AT&T | Communications | 515 |
| W Squared | Financial Services | 450 |
| Lattimore Black Morgan & Cain | Financial Services | 390 |
| City of Brentwood | Government | 310 |
| | | 263 |

CITY OF BRENTWOOD, TENNESSEE

STATISTICAL DATA

Utility Service

| | <u>Consumers</u> | <u>Revenues</u> |
|-------|------------------|-----------------|
| Water | 9,352 | \$8,062,704 |
| Sewer | 11,093 | \$6,519,163 |

Water Rates

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

| | <u>Inside</u> | <u>Outside</u> |
|---|---------------|---------------------------|
| First 2,000 gallons | \$11.97 | \$12.56 (minimum bill) |
| Next 8,000 gallons | \$ 4.19 | \$ 4.40 per 1,000 gallons |
| Thereafter | \$ 6.08 | \$ 6.38 per 1,000 gallons |
| Water surcharge for all Brentwood water customers | \$ 1.20 | \$ 1.20 per 1,000 gallons |

Commercial office customers:

Gallons equivalent to total square footage of building space

Minimum bill varies per industry – approximately \$.005988 per square foot

Usage exceeding one gallon of water per square foot up to 10,000 gallons total usage

Thereafter

\$4.19 per 1,000 gallons
\$6.08 per 1,000 gallons

Sewer Rates

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

| | <u>Inside</u> | <u>Outside</u> |
|--|---------------|---------------------------|
| First 2,000 gallons | \$14.97 | \$ 18.70 (minimum bill) |
| Next 8,000 gallons | \$ 5.24 | \$ 6.55 per 1,000 gallons |
| Thereafter | \$ 5.98 | \$ 7.48 per 1,000 gallons |
| Wastewater surcharge for all Brentwood sewer customers | \$.94 | \$.94 per 1,000 gallons |

Commercial office customers:

Gallons equivalent to total square footage of building space

Minimum bill varies per industry - approximately \$.009357 per square foot

Usage exceeding one gallon of water per square foot up to 10,000 gallons total usage

Thereafter

\$6.55 per 1,000 gallons
\$7.48 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 | 221 miles |
| Storage capacity in gallons | 14,025,000 |
| Percent of water loss | 37.6% not adjusted |

Sewer Collection System

| | |
|----------------------|-----------|
| Sanitary sewer mains | 288 miles |
|----------------------|-----------|

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 | \$ 74,163,102 |
| Equipment & Data Processing | \$ 6,744,861 |
| Personal property | \$ 5,306,295 |
| Fire Department liability: | |
| Automobiles | \$300,000/\$700,000/\$100,000 |
| General | \$300,000/\$700,000/\$100,000 |
| Property Coverage on Fire Trucks, Public Works Trucks and High-tech Sewer Trucks | Actual cash value |
| Excess liability - general and automobile | \$1,000,000 |
| Public employees blanket bond | \$ 500,000 |
| Errors and omissions | \$1,000,000 |
| Public official bonds: | |
| City Manager | \$100,000 |
| Surety bonds: | |
| City Manager | \$100,000 |
| Finance Director | \$100,000 |
| City Treasurer | \$100,000 |
| Accounting Clerk | \$100,000 |

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

Salaries of Principal Elected Officials

Total Annual Compensation

| | |
|---------------------------------------|----------|
| Mayor | \$12,000 |
| Vice Mayor and Board of Commissioners | \$11,400 |

GLOSSARY

GLOSSARY OF TERMS

| | |
|-------------------------------------|---|
| Accrual Accounting | The basis of accounting in which revenues and expenditures are recorded at the time they are earned or incurred as opposed to the cash basis of accounting where the transfer of funds causes the recording of the transaction. |
| Activity | A specific and distinguishable unit of service or program performed, such as Codes Enforcement (#110-41710). |
| Adequate Facilities Tax Fund | A fund used to accumulate the Cities portion of the Williamson County Adequate Facilities tax. This is a \$1.00 per square foot of finished living space fee on new construction. Thirty percent of the collections must be distributed to the incorporated cities with a capital improvements program on a per capita basis based on the last federal or certified census. |
| Adopted Budget | The budget approved by the City Commission and enacted by the appropriations ordinance, on or before June 30 of each year. |
| Appropriation | Expenditures authorized by the City Commission that allow the City Manager and staff to incur obligations against governmental and enterprise funds and resources. Appropriations are usually for a fixed dollar amount for a particular fiscal year. |
| Appropriations Ordinance | The official action by the City Commission considered on two readings that, when approved, establishes the legal authority for City officials to expend funds within the fiscal year. |
| Appraised Value | The market value of real property determined by Williamson County Property Assessor based on review of comparable sales of similar type property. A reappraisal of all taxable property in the County occurs every 4-5 years. |
| Assessed Value | The constitutionally established value of personal and real property for use in levying the tax rate for real and personal property taxes. For residential property, the assessed value is 25% of the appraised value |
| Bond Rating Agency | A bond rating agency evaluates the financial soundness of the City and assigns a “rating” score prior to issuance of new bonds. The City currently receives ratings from two recognized bond rating agencies, Moody’s Investors Services and Standard and Poor’s. |
| Budget | A financial and operational plan for the City for a specific period (fiscal year) which includes, at minimum, estimates of anticipated revenues and projected expenses and information on department missions and workloads, non-routine work plans, personnel, etc. |

GLOSSARY OF TERMS

| | |
|------------------------------------|--|
| Budget -Balanced | The anticipated revenues to be collected within a specific period (fiscal year) will equal or exceed the required expenses for the same period. |
| Budget Calendar | The schedule of important dates, meetings and deadlines required in the preparation, review and passage of the capital improvements program and annual operating budget. |
| Budget Documents | The written material and documents presented by the City Manager documents, including but not limited to the annual operating budget, the six-year Capital Improvements Program and Non-routine Work Plan, for the upcoming fiscal year which are used by the City Commission in the deliberation process leading to formal approval by ordinance or resolution. |
| Budget Message | The opening memo in the annual operating budget prepared by the City Manager which provides the City Commission and the public with a general summary of the key components and parameters used in formulating the overall recommendations and financial plan. The memo also highlights significant changes between the proposed budget and the current year budget. |
| Capital Projects | A physical improvement with an extended life such as a park, building, road, utility, etc that normally requires dedicated funding, professional design and construction services to complete. When completed, a capital improvement project provides a permanent addition to the City's fixed assets. |
| Capital Expenditures/Outlay | The purchase of equipment and machinery having a useful life of several years and of a significant value. |
| Capital Improvement Program | A systematic financial and management plan to carry out numerous capital projects and outlay purchases in major program areas over a six-year period. The plan is reviewed and updated annually. |
| Contractual Services | Services rendered to City activities by private companies and individuals outside City government. Examples include utilities, building, landscaping, and equipment maintenance, etc. |
| Debt Service | Payments made by the City toward retiring outstanding debt including principal, interest, and service payments based on a schedule for payment each fiscal year. |
| Debt Service Fund | A segregated fund used to accumulate resources needed to pay annually the principal and interest on general obligation debt incurred by the City of Brentwood. The majority of resources are provided by annual operating transfers from the General Fund. |

GLOSSARY OF TERMS

| | |
|--|---|
| Department | City activities of sufficient size and/or technical demand that require day to day oversight by a department head. |
| Disbursement | The payment of City funds for obligations incurred. |
| Emergency Communications District (ECD) | ECD was created in accordance with state law to account for all 911 fees paid to the Brentwood Emergency Communications District. The City Commission serves as the Board for the ECD and provides policy direction on programs and establishes the fee schedule to fund emergency communications services for the City. |
| Encumbrance | An accounting control under which commitments for the expenditure of money are recorded as they are incurred or obligated which typically occurs before actual payment is made. The use of encumbrances prevents overspending by providing greater certainty on how much money is really available for new expenditures. |
| Enterprise Fund | A form of accounting that is applied to government services which operate primarily from rates or fees charged to benefiting users based on the amount of use of the service. The accounting method recognizes income, expenses, depreciation, net income, etc., an approach typically used in the private sector. The City has three enterprise funds with the largest being the Water and Sewer Fund. |
| Equipment Replacement Fund | This fund provides for the systematic accumulation of funds for purchase of replacement trucks and equipment with a value above \$40,000, police vehicles and accessory equipment, and computer technology and similar technological items. |
| Estimated Revenue | For budget purposes, the amount of revenue projected for collection during a fiscal year. |
| Expenditures | The cost of goods and services received. Actual payment may not be required at a particular date for an item to be considered an expenditure. |
| FASB | Financial Accounting Standards Board. The official policy and procedural organization designated by the American Institute of Certified Public Accountants (AICPA) to establish accounting principles, for both profit and nonprofit entities, in the United States. |
| FHIT | Funds Held in Trust. Monies donated for a specific program, for example Library Gifts and Donations account and Historic Sites Donations. These monies are held by one party (the trustee) for the benefit of another (beneficiary). |

GLOSSARY OF TERMS

| | |
|--------------------------------|---|
| Fiscal Year | A time frame designating the beginning and ending period for recording financial transactions. The City of Brentwood uses a fiscal year beginning July 1 through June 30. |
| Fund | A fiscal entity with a self-balancing set of accounts used to account for activities with common objectives. Commonly used government fund groups are: general fund, debt service fund, capital projects fund, enterprise fund, special revenue funds, internal service funds, and special assessment funds. |
| Fund Balance | The accumulated amount of excess revenues over expenditures in a particular fund at any point in time. A negative fund balance is the accumulated amount of excess expenditures over revenues. |
| GAAP | Generally Accepted Accounting Principles. The actual rules and procedures governing the accounting profession. |
| GASB | Governmental Accounting Standards Board. The official policy and procedural organization designated by the American Institute of Certified Public Accountants (AICPA) to establish accounting principles for state and local governments. |
| GFOA | Government Finance Officers Association. A group of worldwide professional government finance officers. |
| General Fund | The City's primary operating fund accounting for most all of the financial resources and obligations. The general fund revenues include property taxes, business taxes, sales taxes, building permits and, other miscellaneous revenues. The fund provides the resources for most City services including fire, police, public works, codes and planning, parks, and library. |
| General Obligation Bond | A municipal bond that is backed by pledging the full faith and credit or taxing power of the City to ensure proper payment of interest and principal obligations. |
| Governmental Fund | Funds generally used to account for tax-supported activities. |
| Grant | A contribution by the State or Federal government or other entity supporting a particular project. |
| Infrastructure | The basic physical systems of the City that are considered essential for enabling productivity in the economy. Examples include roads, bridges, water and wastewater systems. |

GLOSSARY OF TERMS

| | |
|----------------------------------|---|
| Internal Service Funds | An accounting device used to accumulate and allocate costs internally among the City's various functions. The City uses internal service funds to account for the insurance and fuel costs. |
| Object Code | A detailed line item expenditure category, such as salaries (#81110), office supplies (#83100), or capital outlay (#89505). |
| Operating Budget | The expenditure plan for continuing on-going services, programs and activities. In most instances, operating expenditures are made in a single fiscal year. These expenditures include personnel services, contractual services, minor capital outlay, and debt service requirements. |
| Operating Transfers | Amounts transferred from one fund to another. Transfers are <u>not</u> expenditures. Transfers are to be appropriated for expenditures in the fund receiving the transfer. |
| Performance Measures | Specific measures of work performed as an objective of the various departments based upon quality and quantity of particular items. |
| Post Employment Benefits | Medical and vision benefits provided to retired employees. |
| Proprietary Funds | Funds that focus on the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. There are two different types of proprietary funds; enterprise funds and internal service funds. |
| Public Works Project Fees | A fee assessed on each new building or residence based on the traffic generation impact of the land use and location. |
| Retained Earnings | The total earnings of an enterprise fund (in governmental accounting) since the establishment of the fund. The amount adjusts up or down each fiscal year based on the fund's income less expenses. |
| Revenue | A term used to represent actual or anticipated income. |
| Tax Levy | The total amount of tax that should be collected based upon the current tax rates and the assessed value of real, personal, and public utility property. |
| Tax Rate | The amount of taxes collected per \$100.00 of assessed value of taxable property. The proposed tax rate for Fiscal Year 2015 is \$.44/\$100 of assessed value. |
| Vesting | Regarding pension plans, the minimum amount of service time and age required before an employee is entitled to receipt of monthly retirement income from the Tennessee Consolidated Retirement System. |

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