



City of
Brentwood
Tennessee



FISCAL YEAR 2018-2019
ANNUAL BUDGET

City of Brentwood, Tennessee

FISCAL YEAR 2019

(July 1, 2018 – June 30, 2019)

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

*Distinguished
Budget Presentation
Award*

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**City of Brentwood
Tennessee**

For the Fiscal Year Beginning

July 1, 2017

Christopher P. Morrill

Executive Director

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JILL BURGIN
MAYOR

MARK GORMAN
VICE-MAYOR

KIRK BEDNAR
CITY MANAGER



City of Brentwood

COMMISSIONERS
BETSY CROSSLEY
ANNE DUNN
RHEA E. LITTLE, III
REGINA SMITHSON
KEN TRAVIS

July 1, 2018

**CITY MANAGER MEMORANDUM
2018-02**

TO: The Honorable Members of the Brentwood Board of Commissioners

FROM: Kirk Bednar, City Manager

SUBJECT: **Fiscal Year 2018-2019 Adopted Operating Budget**

The adopted annual operating budget for the City of Brentwood for Fiscal Year 2019, beginning July 1, 2018 through June 30, 2019, 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 2019-2024 and the adopted Non-Routine Work Plan for Fiscal Year 2019.

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 10, 2018 to review this proposal with the City Commission prior to formal consideration of the appropriations and tax rate ordinances. First reading is scheduled for the Tuesday, May 29, 2018 meeting and final reading on Monday, June 25, 2018. 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 12, 2018 regular meeting.

The Fiscal Year 2019 budget is balanced with net expenditures for all funds totaling **\$73,091,900**. This represents an increase of \$777,490 or 1.1% more than last year's budget of \$72,314,410. Various funds reflect either increases or decreases in appropriations from the previous year. Funds reflecting significant increases compared to FY 2018 include the General Fund (\$1,551,495 or 4.1%), Public Works Project Fund (\$1,400,000 or 233%), Water and Sewer Fund (\$705,250 or 4%), Equipment Replacement Fund (\$645,000 or 48%), Insurance Fund (\$452,500 or 11.4%), and State Street Aid Fund (\$100,000 or 9%).

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. For example, next year's FY 2020 budget is likely to see a several million-dollar increase in the Capital Projects Fund assuming construction of the police headquarters facility begins in mid to late 2019.

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, while several new subdivisions either are under development or approved, the availability of suitable land for additional new subdivisions is limited. New single-family housing starts totaled 175 in calendar year 2016 and 185 in 2017, with both numbers well below the historical average of nearly 300 per year since 2001. This decrease is likely due to a combination of lot availability and price. With median new home prices well in excess of \$600,000, the size of the buyer market is obviously more limited. Not surprisingly, the real estate market for existing homes continues to show steady activity.

New commercial development and redevelopment over the past few years has also been strong. Mallory Park is nearing build out, the hotel and commercial building in the Town Center area will be completed in late 2018, and development of the expanded Hill Center Brentwood project continues. The first phase of this project opened in November 2016 and a second phase of office and retail space opened late spring of 2017. The next phase of the Hill Center project, to include a hotel, office building, and additional retail space is expected to begin construction in mid-2018.

While this is good economic news and provides for a positive financial outlook heading into FY 2019, there remains uncertainty at the national and state level regarding legislative actions and the impact on local governments. The recently adopted federal tax plan eliminated local government's ability to do advance refunding of outstanding debt to obtain interest rate savings, and the much-hyped new federal infrastructure plan does not appear to provide any direct benefit to Brentwood. 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 environmental controls to fundamental land use issues, actions at the state capitol continue to limit local governments' ability to efficiently manage day-to-day delivery of services to residents. The repeal of the Hall Income Tax by FY 2022 will clearly have a significant impact on Brentwood's continued ability to directly fund needed capital projects in the future. Finally, legislative efforts to redirect some city revenues to counties under the banner of adequate school funding poses a significant threat to ongoing General Fund revenues. One positive long-term revenue item is the recent approval of a ½-cent local option sales tax increase in Williamson County. After the three-year commitment to forego this new revenue stream in support of county school capital projects, the City will see an estimated \$3.5+ million in new General Fund revenues beginning in FY 2022.

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 staff, 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 provides a better method of evaluating staff performance.
2. **Capital Improvements Funded** – As a part of formal consideration of the Capital Improvements Program, the City must commit the resources necessary to implement the needed projects. Direct local funding for capital improvements is proposed through a one-time Fund Balance transfer of **\$1.4 million** and a special FY 2018 General Fund operating transfer of **\$6,305,000** to the Capital Projects Fund before June 30, 2018. The transfer is possible due to positive revenue collections in the current fiscal year over original budget estimates. Carrying out capital improvements in this manner allows the City to reduce the amount of long-term debt that 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. However, receipt of additional revenues from the recently approved local option sales tax increase beginning in FY 2022 will help offset the impact of the elimination 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, 2018 of \$34.2 million or an amount equivalent to 88% of the FY 2019 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, 2018 is \$2,336,600, an amount that is equivalent to 88% of the FY 2019 debt obligations of \$2,648,965. 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; 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 2019 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 43,889 residents. Brentwood actually functions as a City with a population near 60,000 when the 15,000+ 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. Approximately 61.6% 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 2019 adopted budget reflects **five (5)** new full-time positions. This brings the total full-time employee count in all funds 268 total positions. The 268 full-time positions in the FY 2019 budget compared to 140 full-time positions in the FY 1991 budget represents an 91% increase in twenty-eight (28) years. However, the resident population has increased by 168% during the same period. In effect, the City will have 6.1 full-time employees per 1,000 residents in FY 2019 versus 8.54 in FY 1991 or 28.6% less. To put this productivity gain in perspective, if the City was operating and delivering services in FY 2019 with the same per capita staffing arrangement in FY 1991, the City would today have 375 full-time employees or 107 more than in the adopted budget with an additional cost obligation to the City in excess of \$9.5 million annually. To pay for this additional staffing would have required an 80% property tax increase, a corresponding \$9.5 million or 24% 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 14,500 homes in Brentwood today versus 5,100 homes in 1991, there are greater demands for street maintenance, ditch cleaning, brush pickup, water and sewer services, public safety responses, etc.

5. **Quality Employees** - By necessity, the provision of responsive, quality public services with a lean staff requires the very best people in our organization. Our ability to deliver

services efficiently and effectively to residential and corporate citizens means that Brentwood must be able to attract and retain the most qualified and competent employees for each position. In addition, the City competes in a competitive labor market with surrounding jurisdictions for essential personnel, including public safety employees. Accordingly, a competitive salary and benefits package is essential for Brentwood to attract, retain, and motivate outstanding employees. The adopted FY 2019 budget provides funding to implement a 4% adjustment 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 2019 General Fund budget will be balanced with projected revenue collections during the fiscal year. Projected revenue for FY 2019 will be **\$38,846,720**, up \$1,539,120 or 4.1% from the FY 2018 amended budget of \$37,307,600.

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

- ***Local Sales Taxes*** – up \$450,000 (3.2%), which is conservative, compared to actual collections projected in FY 2018, but reflective of the fact that year over year growth in local sales tax collections has slowed somewhat the past two years.
- ***State Shared Sales Tax*** – up \$396,675 (12.8%) primarily due to the special census results but also based on overall growth in state sales tax collections.
- ***Real and Personal Property Taxes*** – up \$340,000 (3.0%) based on actual 2017 tax assessments. To be conservative, no growth from new development in 2017 is included in this amount, and will be captured in subsequent years.
- ***Hotel Taxes*** – up \$125,000 (7.9%) due to continuing strong occupancy levels in Brentwood hotels.
- ***Business Taxes*** – up \$75,000 (4.6%) based on recent trend data and the continuing strength of the Brentwood economy.
- ***Hall Income Tax*** – down \$150,000 (-35%) to further lessen the operating budget dependence on this source of revenue in recognition of the elimination of this tax by FY 2023. Note that combined with previous reductions FY's 2016, 2017, and 2018, budgeted Hall Income Tax revenue in FY 2019 will be reduced by nearly 70% (\$625,000) from the FY 2015 budget amount.

Based on the FY 2019 budget for property tax revenue collections, each 1 cent on the property tax rate generates slightly more than \$329,000 for the General Fund. The adopted **\$0.36** property tax rate represents the same effective City tax rate for the 28th 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 2019 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. The

elimination of the Hall Income Tax by FY 2022 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 ten 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. The recently approved one-half cent increase in the local option sales tax rate will generate an estimated \$3.5+ million annually for the city beginning fully in FY 2022. If dedicated solely to capital projects, this new source of funds will offset the loss of Hall Tax revenues. However, receipt of these funds is still three years in the future, so it is impossible to determine whether other financial needs of the City will require at least a portion of this new revenue be directed elsewhere.

EXPENDITURES

Adopted General Fund expenditures in FY 2019 are **\$38,817,305**. This represents an **increase of \$1,542,098 or 4.1%** over the FY 2018 budget of \$37,265,810. 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. Approximately 8.1% of the total General Fund budget (\$3,136,020) is allocated for capital investment. This includes a \$1,657,000 transfer to the Equipment Replacement Fund, \$760,000 for street resurfacing, a \$350,000 transfer to the Facilities Maintenance Fund, \$50,000 for drainage improvements, plus direct purchases of new and replacement equipment/software and miscellaneous vehicles totaling \$319,020.

Significant expenditure changes in the FY 2019 General Fund budget totaling a net \$1,549,515 increase include the following:

Pay Plan and Salary Adjustments for Existing Employees - \$671,185

Maintaining a competitive pay plan that recognizes quality performance and extra efforts by our employees continues to be a high priority for the FY 2019 adopted budget. In FY 2018, the City implemented changes to the classification and compensation plan based on the results of a comprehensive review of market survey data. The minimum and maximum pay rates for each group within the City's classification and compensation plan were adjusted up 8.7%.

Not surprisingly, other surrounding cities have also made recent adjustments to their compensation plans, meaning we must continually update our market reviews. As a result, funding is included in FY 2019 for a **4% market pay adjustment** for all employees. This market adjustment will also increase the minimum and maximum levels of the various pay grades in the City's compensation plan by 4%. The baseline, entry pay for the lowest positions in the Classification and Pay Plan (Group A) will be \$12.40 per hour following this market adjustment.

Note that the salary adjustments are represented differently in the FY 2019 adopted budget than in prior years. Previously, the total cost of any proposed salary adjustment was reflected as a lump sum in the Insurance and Other cost center. However, this year's adopted budget has the salary adjustment costs already reflected in each department's budget, which more accurately reflects the true departmental costs.

New Positions - \$277,770

The adopted FY 2019 budget provides for two (2) new Police Officers, a new Financial Analyst position in the Finance Department, and a new Equipment Operator position in the Public Works Department.

The two new police officer positions have a total first year cost of **\$155,300**, but the net cost to the budget is \$105,300 with the elimination of a previously funded salary overage allowance in the Police Department. These officers are needed simply to keep pace with population growth and calls for service.

The cost of the financial analyst position will be shared between the General Fund (75%) and the Water and Sewer Fund (25%). The General Fund share of the total cost is **\$62,140**, but this cost is also partially offset by the elimination of the part-time administrative secretary position in the Finance Department, bringing the net impact in the Finance Department budget to \$41,940. This position will focus primarily on financial and other management data analysis across multiple systems in various departments with the goal being more efficient utilization of existing computer systems to provide enhanced financial and management systems information. Within the Water Services Department, this position will coordinate full implementation of the automated meter reading system and customer information portal.

The equipment operator position in the Public Works Department (**\$60,330**) will maintain staffing at a level needed to be able to respond to continuing resident service requests related to drainage issues as well more routine tasks such as pothole patching, sign replacement, etc.

While not reflected in the cost of new positions, please note that the Engineering Department budget does reflect the cost of the Capital Projects Coordinator position created early in FY 2018 following the decision to make some organizational changes within the Public Works Department.

Municipal School District Feasibility Study – \$220,000

As directed by the Commission, staff has been negotiating with a firm to conduct a feasibility study for creation of municipal school district. The Commission will consider a contract for the study at its May 29, 2018 meeting with the cost of the study reflected in the adopted FY 2019 budget for the City Manager's office.

Equipment Replacement Fund Contributions - \$190,000

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. Most of the FY 2019 increase (\$145,000) relates to funding the future replacement of new public safety radios to be purchased in CY 2018. While each radio costs less than \$10,000, the one-time bulk purchase of new public safety radios will exceed \$1,000,000 and future wholesale replacement of the radios in 7-9 years must be anticipated.

Facilities Maintenance Fund Transfer – \$150,000

Given projected future maintenance and upkeep needs for City facilities, including items such as repaving parking lots, amphitheater roof replacement, community playground replacement, etc.,

staff is recommending increasing the annual General Fund contribution to the Facilities Maintenance Fund from \$200,000 to \$350,000.

Debt Service Fund Transfer - \$150,000

As discussed during the Capital Improvements Plan review work session, construction of the proposed Police Department headquarters facility will require a \$12 million G.O. bond issue in FY 2020. This bond issue, well in excess of the amount of normal issues, will necessitate an increased General Fund transfer of \$500,000 to the Debt Service by FY 2022 in order to maintain our Debt Service Fund balance targets. This increased transfer amount is proposed to be phased in over the next four fiscal years beginning in FY 2019.

Health Insurance - \$135,560

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 2019 budget includes 5% increase in the amount budgeted per fulltime employee, which will increase from \$10,699 to \$11,234 annually.

50th Anniversary Celebration – \$55,000

With 2019 being the 50th anniversary of the City's incorporation, one-time funding has been included in the Community Relations Department budget to support a year-long series of activities celebrating this community milestone.

Transfer to Capital Projects Fund - (\$300,000 decrease)

For the past several years, the General Fund has made an annual transfer to the Capital Projects Fund to provide advance funding for the following year's annual paving budget. With the passage of the IMPROVE Act, the City is receiving increased State Street Aid funds from the state to support the annual paving budget so this transfer is no longer needed with the saving helping to offset the increased transfers to the Facilities Maintenance Fund and Debt Service Fund.

EQUIPMENT REPLACEMENT FUND

Pursuant to the Governmental Accounting Standards Board (GASB) Statement #54, the Equipment Replacement Fund is 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 2019 will be \$1,657,000, up \$190,000 from FY 2018. Transfers are provided from the Technology Department (\$526,000), Police Department (\$523,000), Fire and Rescue Department (\$382,000), Public Works Department (\$202,000), Traffic Signalization activity (\$14,000), and Parks and Recreation Department (\$10,000). Note

that the significant increases in contribution amounts for the Police and Fire and Rescue Departments (\$165,000 combined increase) are primarily related to the inclusion of the new public safety handheld and mobile radios within the schedule of equipment for future replacement. Adopted FY 2019 purchases total **\$2,000,000** and include a replacement fire apparatus (\$900,000), computer equipment and software (\$575,000), eight (8) police vehicles with accessory equipment (\$300,000), and two chipper trucks and a chipper machine in Public Works (\$225,000).

FACILITIES MAINTENANCE FUND

Pursuant to the Governmental Accounting Standards Board (GASB) Statement #54, the Facilities Maintenance Fund is 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 2019 funding is provided through an annual operating transfer from the General Fund of \$350,000, an increase of \$150,000 over the FY 2018 in recognition of the future need for larger facility maintenance projects given the age of certain facilities. This increased contribution amount from the General Fund is projected to continue for the near future. Projects totaling **\$345,000** are included for funding in FY 2019. This includes \$220,000 for the Parks & Recreation Department for miscellaneous park repairs and asphalt trail overlays, including replacement of the large boardwalk section of trail at Owl Creek Park, \$50,000 each for the Library and Service Center and \$25,000 for the Safety Center East for unexpected major repairs that may come up during the year at these facilities.

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 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 required transfer amount 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.

The FY 2019 required annual trust contribution will increase only slightly from \$913,480 to 920,000. 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 2019 adopted budget for the State Street Aid Fund is **\$1,240,000**, which represents a \$100,000 increase compared to FY 2018. This increase is possible due to the additional per capita state street aid funds received as a result of the state gas tax increase approved in the 2017 IMPROVE Act and the FY 2018 special census.

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 2019 projected revenue from the state gas tax is \$1,530,000. The total investment for resurfacing in FY 2019 is \$2.3 Million. This includes \$1,240,000 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 2018. Resurfacing decisions are made after an annual field inspection and priority ranking of roads relative to condition, use and available funding.

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 2019 budget includes a **\$2,000,000** transfer to the Capital Projects Fund to assist in funding the Sunset Road widening project between Ragsdale Road and Concord Road. Projected revenues are \$400,000, reflecting housing starts at the same level as 2017 and fee collections from commercial developments including Phase 2 construction in the Hill Center. The estimated fund balance at the end of FY 2019 is approximately \$2.5 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 2019 budget is **\$20,000**, which provides for the annual purchase of educational materials for the DARE program.

ADEQUATE FACILITIES TAX FUND

The Adequate Facilities Tax in Williamson County requires payment of \$1.00 per square foot for finished living space (and potential finished space) in new residential dwelling units permitted 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 2019. There are no proposed uses of available funds in FY 2019. The estimated fund balance at the end of FY 2019 is \$940,000. Note that \$2.4 million from this fund was recently contributed to Williamson County Schools in support of the renovation/expansion project on the Brentwood High/Middle campus.

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 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 volatile periods in the market. As a result, the Fuel Fund generated a significant fund balance (over \$700,000 at the end of FY 2017) 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 (\$2.00 per gallon unleaded and \$2.50 per gallon diesel) is not proposed to change in FY 2019. Projected revenue for the fund from departments in FY 2019 \$383,100 with fuel purchases conservatively budgeted at **\$375,000** again.

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 help 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. 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 2019, total estimated expenditures in the combined Insurance Fund are **\$4,407,500** with projected revenue of \$4,018,290. The total projected expenditures for the health insurance division are \$4,117,500, which is an 11.1% increase from FY 2018. While we expect claims costs will likely be less than this projection, staff felt it was best to be conservative in budgeting this projected cost given continuing high claims experience for a relatively limited number of plan members. Estimated expenditures for the workers' compensation division of the Insurance Fund are \$290,000 with projected revenues of \$249,430. The fund's net position at the end of FY 2017 was just under of \$2.5 million.

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. Because 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, 2018 is \$2,336,630 and new debt service payments in FY 2019 are estimated at **\$2,648,965**. The fund is projected to once again achieve the one-year's fund balance goal by the end of FY 2019. Total projected revenues for the fund in FY 2019 are \$3,130,000 with the annual transfer requirement from the General Fund being \$3,100,000, an increase of \$150,000 from FY 2018 in advance of the planned FY 2020 \$12 million G.O. bond issue for the Police Department headquarters project. Future increases in the General Fund transfer amount totaling an additional \$350,000 in support of this significant bond issue will be programmed in FY's 2020 – 2022.

CAPITAL PROJECTS FUND

The Capital Projects Fund consolidates the acquisition, design and construction of major capital improvements of the City other than improvements financed by the Water and Sewer Fund. The FY 2019 adopted budget at **\$12,910,000** 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 initiated in FY 2018 or earlier that will be completed in FY 2019, and projects that will be designed and/or initiated in FY 2019 but completed in FY 2019 or later. There are 20 capital projects included for funding in FY 2019. Several of the largest projects include: completion of a regional 700 MHz radio system (\$3,000,000); architectural design and initial site construction work on a police headquarters facility (\$2,300,000); ROW acquisition and initial construction on the widening of Sunset Road between the new bridge over Owl Creek north to Concord Road (\$2,145,000); and completion of construction work for the realignment of the Sunset Road intersection with Ragsdale Road (\$1,075,000).

Primary funding sources are a FY 2018 year-end special appropriation transfer of \$6,305,000 from excess current revenues in the General Fund for multiple projects and a planned \$1.4 from the General Fund undesignated fund balance as the final funding piece of the Sunset Road/Ragsdale Road intersection project. Other funding sources include \$2,000,000 from the Public Works Project Fee Fund for the Sunset Road widening project. More information on the FY 2019 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 \$18,146,395 during FY 2019 with tap fees projected at an additional \$1,220,000. Non-capitalized operating expenses, including interest payments on prior debt issues and depreciation, are projected at **\$18,415,485**. The adopted FY 2019 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, 2018.

The most significant expenses in FY 2019 include: the cost of purchasing water from Harpeth Valley and Metro Water Services (\$7.5 million); wastewater treatment services from Metro (\$2.8 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 (\$543,255). Almost 75% of the total expenses for the Water and Sewer Fund are associated with these four items.

MUNICIPAL CENTER FUND

This enterprise fund consolidates 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 (\$22,675), a \$685,000 operating transfer from the General Fund for City department rent, and \$31,800 in rent from the Emergency Communications District.

Total operating expenses for the Municipal Center Building are projected at **\$767,300** in FY 2019, a \$21,900 increase from FY 2018. Note that enterprise fund accounting requires the expensing of depreciation for future replacement of assets, projected at \$324,000 in FY 2019.

EMERGENCY COMMUNICATIONS DISTRICT

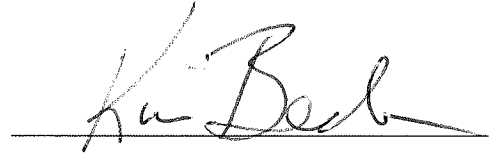
In August 2002, Brentwood voters approved the creation of an Emergency Communications District (ECD) with the City Commission serving as the board of the District. Effective January 1, 2015, the District is now primarily funded through a uniform statewide fee for all communication devices capable of 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 this base amount. 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 2019. 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 2019 is **\$1,415,735**, up approximately \$31,000 from the FY 2018 budget with the most significant increase related to the annual software maintenance expense associated with the new Computer Aided Dispatch system.

ACKNOWLEDGEMENTS

The preparation of the FY 2019 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 2018 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, Utility Billing Specialist David Lincicome, and the department heads that contributed information and helped compile this document for your review and consideration.

A handwritten signature in black ink, appearing to read "Kirk Bednar", is written over a horizontal line.

Kirk Bednar

CITY OF BRENTWOOD, TENNESSEE

Brentwood is located in middle Tennessee in the northeastern part of Williamson County. The City is adjacent to the southern boundary of Metropolitan Nashville and Davidson County and immediately north of the City of Franklin. The incorporated area of the City covers approximately 42 square miles and has a certified 2018 special census population of 43,889.

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 2019, there are 268 full-time employees authorized.

NOTABLE STATISTICS

Median Family Income: \$148,340
Median Age: 41.4
Poverty Rate: 2.84% (vs 15.8% for TN)
Median Home Sale Price: \$711,164

Bachelor's or higher: 56% (vs. 25% for TN)*
Avg. ACT Score: 25.2 (vs 20.1% for TN)*
Diversity: 84.7% White; 7.1% Asian; 3.4% Hispanic; 2.94% Black; 1.6% multi-race

*Williamson County

NATIONAL & STATE ECONOMIC OUTLOOK

Early estimates indicate that the U.S. gross domestic product (GDP) will grow 2.3 percent in 2017 compared to 1.5 percent in 2016 and 2.9 percent in 2015. The year started off slowly, perhaps due to lingering uncertainty surrounding the presidential election, but the economy gained momentum in the later quarters. GDP grew by a moderate 1.2 percent in the first quarter (on a seasonally adjusted basis) but picked up to 3.1 percent, 3.3 percent, and an expected 2.7 percent in the second, third and fourth quarters of 2017, respectively. This makes 2017 the eighth year of recovery since the recession. In even more positive news, the global economy began to gain strength in 2017, which should help support the U.S. economy through stronger export growth.

Tennessee's economy continues its lengthy expansion, one that could become the longest on record since the end of World War II. Most measures of economic activity continue to show healthy growth. Especially notable is the state unemployment rate which dipped to a record low 3.0 percent in September, followed by a similar showing in October, well below the nation's rate of unemployment. Nonfarm job growth has also performed very well, including a 2.6 percent surge in 2016, compared to growth of only 1.8 percent for the national economy. Manufacturing job gains have also been sustained. Nominal personal income was up a modest 3.7 percent in 2016. Inflation-adjusted state gross domestic product saw a 2.6 percent gain in 2016 compared to growth of just 1.5 percent for the nation. Data for 2017 indicate further improvement in most measures of economic activity.

Economic conditions should continue to improve in 2018 and 2019, building on expectations of healthy national growth. Tennessee's gross domestic product is expected to be up 2.1 percent in each of the next two years, compared to growth of 2.5 percent and 2.2 percent for the U.S. Nominal personal income in Tennessee will be up 4.3 percent in 2018 and 2019, while income will grow 3.9 percent and 4.4 percent on a fiscal year basis.

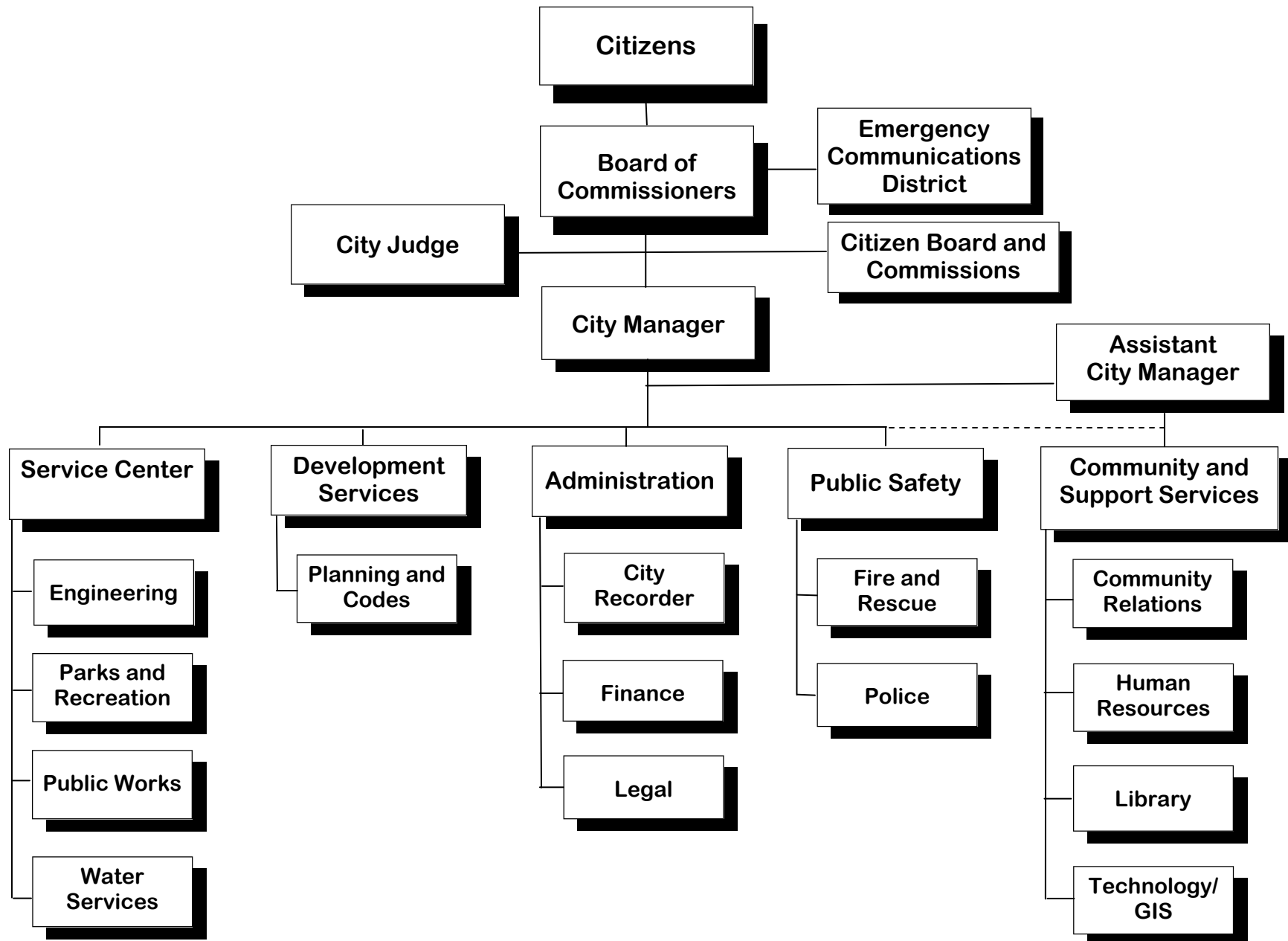
Nonfarm job growth will slow in the quarters ahead as the economy gets closer to full employment. Tennessee will see jobs advance 1.4 percent and 1.2 percent in 2018 and 2019, compared to 1.3 percent and 1.0 percent growth for the nation. This outlook is consistent with exceptionally low unemployment rates and a pattern of weaker growth in employment in recent quarters. Manufacturing job growth in Tennessee is expected to slow markedly, a reflection of the return to high levels of production in many sectors of the economy, including the transportation equipment sector. The state unemployment rate will average 3.1 percent in 2018 and 2019, well below the 4.0 percent rate of unemployment for the U.S.

The long-term forecast calls for stronger job growth at both the state and national levels. Tennessee employment will expand by 0.9 percent per year from 2017 to 2027 and add 290,500 new workers over the 10-year period. National employment growth will improve by a slightly slower 0.7 percent per year, representing an increase of 10.4 million workers.

Tennessee's unemployment rate, which was sitting at 3.2 percent during the third quarter of 2017, is projected to remain below the national rate throughout the long-term forecast horizon. The annual unemployment rate is forecasted to fall to 3.0 by 2020, before slowly trending upwards as it reverts to its trend performance with unemployment rates that are more closely aligned with historical patterns. Over the next 10 years, Tennessee's population will increase by 0.8 percent per year and keep pace with U.S. population growth. Additionally, personal income growth is projected to strengthen and advance by 4.1 percent per year, but will lag behind national income growth of 4.4 percent per year.

BUDGET OVERVIEW

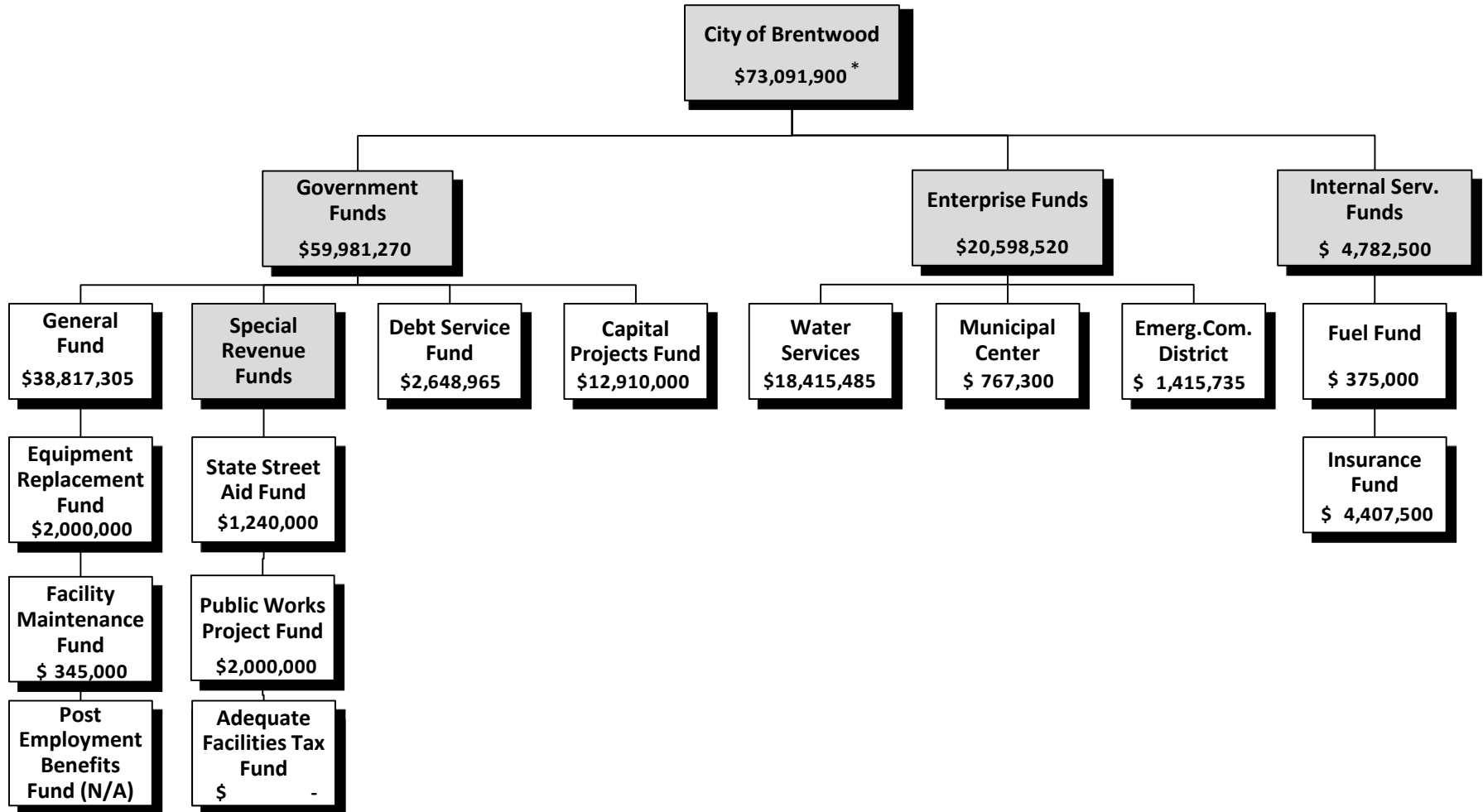
City of Brentwood Organization Chart



City of Brentwood

Organization of Funds

Governmental, Enterprise, and Internal Service Funds



* Total calculated as follows:

\$ 85,362,290	Total – All Funds
- \$ 12,270,390	Less Interfund Transfers and ECD
\$ 73,091,900	

Budgeted Fund Relationships

Relationship of Departments and Functions to Funds

General	Enterprise	Special Revenue	Internal Service	Capital Projects	Debt Service
City Court	Water & Sewer Services	Road Paving	Fleet Fuel	Transportation Projects	Debt Service
City Manager	Emergency Communications	Public Works Road Projects	Health Insurance	Storm Drainage Projects	
City Recorder	Municipal Center	Drug Forfeiture	Workers Compensation	Parks Projects	
Codes Enforcement		Adequate Facilities		General Facilities Projects	
Community Relations				Technology Projects	
Economic Development					
Education					
Elections					
Engineering					
Equipment Replacement					
Finance					
Fire and Rescue					
Geographic Information Systems					
Historic Sites					
Human Resources					
Information Technology					
Legal Services					
Library					
Other Benefits					
Parks					
Planning					
Police					
Public Works					
Safety Center East					
Service Center					
Storm Drainage					
Street Lighting					
Traffic Signalization					

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.brentwoodtn.gov 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 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 2019 - BUDGET CALENDAR

Date		Event	Responsibility
Start	Completion		
12/1/17	01/02/18	Preparation of initial six-year Capital Improvements Program requests (FY 2019- FY 2024	Finance Director, Assistant City Mgr., and affected Department Heads
01/02/18	01/30/18	Submission of budgets, narratives and schedules to Finance Department	All Department Heads
	01/25/18	Initial work session to provide policy input and direction on FY 2019 proposed budget (Annex Room)	City Commission, City Manager and all Department Heads
02/5/18	02/15/18	City Manager's department meetings on FY 2019 Budget	City Manager with Department Heads
03/26/18	04/10/18	Preparation and submission of draft departmental Non-routine Work Plans to the City Manager for FY 2019	All Department Heads
	03/12/18	Submission of Draft Capital Improvements Program Document to City Manager for final staff review	Finance Director Assistant City Mgr.
	03/26/18	Draft six-year Capital Improvements Program presented to City Commission	City Manager Finance Director Assistant City Mgr.
	04/03/18	Work session on proposed six-year Capital Improvements Program with City Commission (Annex Room)	City Manager and affected Department Heads
	5/2/18	FY 2019 Proposed Operating Budget and FY 2019 Proposed Non-routine Work Plan to City Commission	City Manager and Finance Director
	05/10/18 - 05/11/18	FY 2019 Proposed Operating Budget Work Session – All Day 5/10 and (if necessary) 5/11 at the Brentwood Safety Center East	City Commission, City Manager and all Department Heads

FISCAL YEAR 2019 - BUDGET CALENDAR

Date		Event	Responsibility
Start	Completion		
05/14/18	05/18/18	Budget Work Session follow-up information prepared	Finance Director
	05/23/18	Notice of public hearing on FY 2019 Budget proposals to the <u>Williamson A.M section of The Tennessean.</u>	City Recorder
	05/14/18	Proposed Ordinance to City Recorder, Public Library and posted on City Website for public inspection	Finance Director
	05/29/18	Regular Commission meeting for public hearing and first reading for the FY 2019 Appropriations and Tax Rate Ordinances	City Commission
	06/12/18	Regular Commission meeting with public hearing <u>only</u> for the FY 2019 Appropriations & Tax Ordinances	City Commission
	06/25/18	Regular Commission meeting for public hearing and second (final) reading and adoption of the FY 2019 Appropriations and Tax Rate Ordinances; and adoption by resolution: the six-year Capital Improvements Program (FY 2019–2024), FY 2019 Classification and Pay Plan, and the FY 2019 Non-routine Work Plan.	City Commission
	07/9/18	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

LONG TERM GOALS AND OBJECTIVES

The following Goals and Objectives were established through adoption of the Brentwood 2030 Plan on October 10, 2016. The 2030 Plan also includes Policies and Actions designed to achieve the objectives set forth below. A copy of the plan can be viewed at www.BrentwoodTN.gov/Brentwood2030.

1. ENVIRONMENTAL CONSERVATION, SCENIC, HISTORIC, AND RECREATION RESOURCES

GOAL: Assure adequate areas for environmental conservation, recreation, and scenic purposes

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.

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.

GOAL: Assure adequate areas for environmental conservation, recreation, and scenic purposes

1B. Lands with Restrictive Topography and Soils

Objective 1.B.1

Limit development on areas with unstable soil conditions and steep terrain (greater than 15%).

1.C. Lands with Scenic Vistas: Hilltops, Farmland, and Corridors

Objective 1.C.1

Conserve and protect hilltops from development in order to maintain their scenic value as natural areas.

Objective 1.C.2

Conserve and protect less-developed road corridors to maintain their scenic value as natural areas, farmlands and open space.

Objective 1.C.2

Conserve and protect less-developed road corridors to maintain their scenic value as natural areas, farmlands and open space.

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.

Objective 1.C.3

Conserve and protect natural areas with major vegetation, particularly indigenous

LONG TERM GOALS AND OBJECTIVES

vegetation, for reduction of storm water run-off, modification of climate, improvement of air quality, and preservation of rural character.

Objective 1.C.4

Preserve the visual character of the Cal Turner property

1.D. Cultural and Historic Resources

Objective 1.D.1

Enhance protection of historical areas through combined public & private management control.

Objective 1.D.2

Conserve and protect historically and culturally significant areas by maintaining their scenic values.

1.E Parks

Objective 1.E.1

Provide additional passive (natural, informal) parks.

Objective 1.E.2

Provide additional active Community-scale parks (30-50 acres) in under-served areas.

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.

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.

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.

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

LONG TERM GOALS AND OBJECTIVES

the region.

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.

3.C Office Centers

Objective 3.C.1

Assure that Brentwood's major office parks remain economically healthy, strong employment centers in the region.

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.

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.

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.

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.

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

4 .E Traffic Demand Management (trip reduction)

Objective 4.E.1

Reduce congestion by reducing the need for travel (traffic demand).

LONG TERM GOALS AND OBJECTIVES

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:

- 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.

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.

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.

Objective 5.B.2

To assure that the traffic impacts of institutional uses (schools and churches) are considered and mitigated as far as practicable.

Objective 5.B.3

Co-locate major public facilities in a vibrant, attractive Civic Activity Center.

6. COMMUNITY IDENTITY

Goal: Enhance community identity involving entry, appearance, cultural/civic opportunities and safety.

Objective 6.A.1

Enhance the appearance of the City's primary and secondary gateways in creating unified entry corridors.

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

LONG TERM GOALS AND OBJECTIVES

population and business community and ensuring growth does not exceed the city's ability to provide necessary infrastructure and services

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.

7.B Community Involvement/Monitoring

Objective 7.B.1

Timely review of Comprehensive Plan/Goals & Objectives progress to assure their implementation.

7.C Annexations

7.D Infrastructure

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.

7.E Emergency Services

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

7.F Fiscal

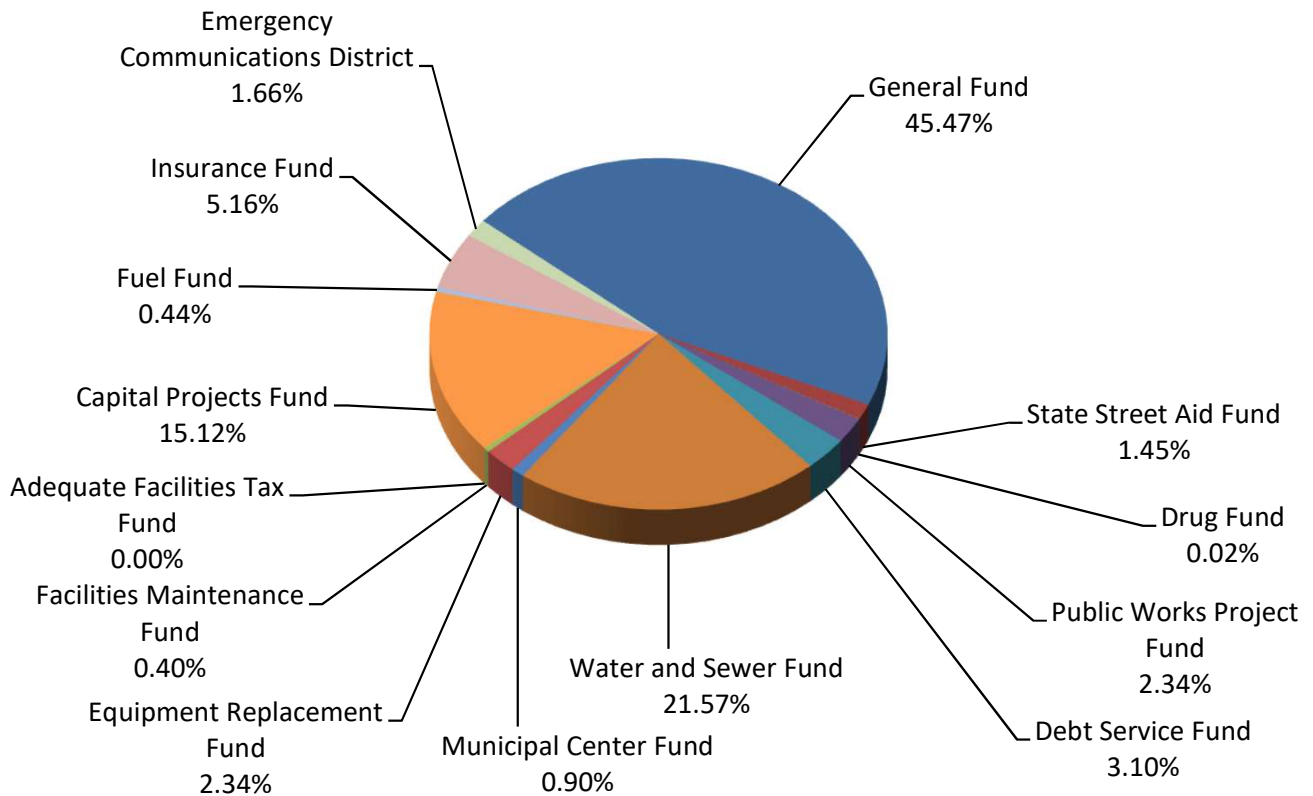
Objective 7.F.1

Maintain and protect the strong financial position for the City as reflected in the current bond rating (AAA).

BUDGET SUMMARIES

FUND STRUCTURE

FY 2019 Budget



Note: The above pie chart demonstrates the proportional relationship of FY 2019 expense budgeted for each Governmental and Enterprise Fund to the total FY 2019 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 2018</u>	<u>FY 2019</u>	<u>Change</u> <u>Dollars</u>	<u>Percentage</u>
<u>Expenditures and Other Uses:</u>					
General Fund	(a) \$	37,265,807	\$ 38,817,305	\$ 1,551,498	4.2%
Equipment Replacement Fund		1,355,000	2,000,000	645,000	47.6%
Facilities Maintenance Fund		515,000	345,000	(170,000)	-33.0%
State Street Aid Fund		1,140,000	1,240,000	100,000	8.8%
Public Works Project Fund		600,000	2,000,000	1,400,000	233.3%
Drug Fund		220,000	20,000	(200,000)	-90.9%
Adequate Facilities Tax Fund		400,000	-	(400,000)	-100.0%
Post Employment Benefits Fund		-	-	-	100.0%
Fuel Fund		375,000	375,000	-	0.0%
Insurance Fund		3,955,000	4,407,500	452,500	11.4%
Debt Service Fund		2,590,400	2,648,965	58,565	2.3%
Capital Projects Fund		14,495,000	12,910,000	(1,585,000)	-10.9%
Water and Sewer Fund		17,710,235	18,415,485	705,250	4.0%
Municipal Center Fund		745,400	767,300	21,900	2.9%
Emergency Communications District		<u>1,384,805</u>	<u>1,415,735</u>	<u>30,930</u>	<u>2.2%</u>
Subtotal Expenditures - All Funds and ECD		82,751,647	85,362,290	2,610,643	3.2%
Less: Interfund and ECD transfers		<u>(10,437,240)</u>	<u>(12,270,390)</u>	<u>(1,833,150)</u>	<u>17.6%</u>
TOTAL EXPENDITURES- ALL FUNDS (NET)	\$	<u><u>72,314,407</u></u>	<u><u>\$ 73,091,900</u></u>	<u><u>\$ 777,493</u></u>	<u><u>1.1%</u></u>

(a) Does not include the proposed FY 2018 special year-end transfer of \$7,750,000 from the General Fund to the Capital Projects Fund (\$7,705,000) and the Equipment Replacement Fund (\$45,000) to help pay for certain FY 2019 capital projects. See City Manager Transmittal letter for additional information.

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

	Beginning Fund Balance (Estimated) July 1, 2018	Budgeted Revenues FY 2018-2019	Budgeted Expenditures FY 2018-2019	Ending Fund Balance (Projected) June 30, 2019
General Fund (Unassigned)	\$ 35,345,645	\$ 38,846,720	\$ 38,817,305	\$ 35,375,060
Equipment Replacement Fund	3,793,239	1,727,000	2,000,000	3,520,239
Facilities Maintenance Fund	939,908	362,000	345,000	956,908
State Street Aid Fund	419,927	1,538,150	1,240,000	718,077
Public Works Project Fund	4,139,147	430,000	2,000,000	2,569,147
Drug Fund	540,931	26,000	20,000	546,931
Adequate Facilities Tax Fund	486,004	454,000	-	940,004
Post Employment Benefits Fund	1,290,374	60,000	-	1,350,374
Fuel Fund	700,050	391,100	375,000	716,150
Insurance Fund (Includes Workers Comp Div)	2,373,254	4,018,290	4,407,500	1,984,044
Debt Service Fund	2,336,631	3,130,000	2,648,965	2,817,666
Capital Projects Fund	23,703,437	2,250,000	12,910,000	13,043,437
Totals	\$ 76,068,547	\$ 53,233,260	\$ 64,763,770	\$ 64,538,037
 Total (Excluding Capital Projects Fund)	 \$ 52,365,110	 \$ 50,983,260	 \$ 51,853,770	 \$ 51,494,600

General Fund Budget (Unassigned Balance)

Year-To-Year Summary

	FY 2016-17 Actual	FY 2017-18 Projected	FY 2018-2019 Budget
Revenues	\$ 43,707,944	\$ 43,867,086	\$ 38,846,720
Expenditures	34,917,966	36,434,783	38,817,305
Excess (Deficiency) of Revenues Over Expenditures	8,789,977	7,432,303	29,415
 Fund Balance/Special Appropriation Transfers - to Capital Projects and Equipment Replacement Funds	 (5,400,000)	 (7,750,000)	 -
 Beginning Fund Balance	 32,273,365	 35,663,342	 35,345,645
 Ending Fund Balance	 <u>\$ 35,663,342</u>	 <u>\$ 35,345,645</u>	 <u>\$ 35,375,060</u>

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

	General Fund			Equipment Replacement Fund		
	FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Budget	FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Budget
<u>Revenues</u>						
Local Sales Tax	15,910,640	16,569,064	14,500,000			
Real and Personal Property Tax	11,532,938	11,834,452	11,850,000			
State Sales Tax	3,348,363	3,469,845	3,496,675			
State Income Tax	3,132,222	3,407,502	275,000			
Business Taxes	1,956,708	2,199,950	1,700,000			
Public Utility Property Tax	117,247	99,051	100,000			
Building Permits	798,934	926,983	675,000			
Hotel/Motel Tax	1,843,667	1,853,455	1,700,000			
Fines and Fees	217,222	289,124	205,000			
Other Taxes and Revenues	4,850,002	5,431,902.98	4,345,045	92,148	30,000	70,000
Federal, State and Private Sources						
State Gas/Motor Fuel Tax						
Operating Transfers /Contributions In				1,402,000	1,467,000	1,657,000
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	\$ 43,707,944	\$ 46,081,329	\$ 38,846,720	\$ 1,494,148	\$ 1,497,000	\$ 1,727,000
<u>Expenditures</u>						
Personnel Services	21,534,547	23,189,752	23,921,455			
Program Costs	7,309,061	8,279,110	8,709,830			
Repairs and Maint - Roads and Streets						
Debt Service	2,950,000	2,950,000	3,100,000			
Operating Transfers/Contributions Out	618,700					
Flood Recovery						
Other Uses of Funds/Expenses						
Capital Outlay/Depreciation	6,980,391	10,752,000	3,086,020	992,136	1,355,000	2,000,000
Purchased Water						
Sewage Treatment						
Total Expenditures and Other Uses	\$ 39,392,699	\$ 45,170,862	\$ 38,817,305	\$ 992,136	\$ 1,355,000	\$ 2,000,000
Sources Over (Under)	\$ 4,315,245	\$ 910,467	\$ 29,415	\$ 502,012	\$ 142,000	\$ (273,000)
Estimated Balances - July 1	\$ 29,844,448	\$ 34,159,693	\$ 32,801,486	\$ 1,992,075	\$ 2,494,087	\$ 2,681,087
Estimated Balances - June 30	\$ 34,159,693	\$ 35,070,159	\$ 32,830,901	\$ 2,494,087	\$ 2,636,087	\$ 2,408,087

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

	Facilities Maintenance Fund			State Street Aid Fund		
	FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Budget	FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 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	13,225	6,000	12,000	11,989	4,000	8,150
Federal, State and Private Sources			-			
State Gas/Motor Fuel Tax				1,118,235	1,125,000	1,530,000
Operating Transfers /Contributions In	200,000	200,000	350,000			
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	\$ 213,225	\$ 206,000	\$ 362,000	\$ 1,130,223	\$ 1,129,000	\$ 1,538,150
<u>Expenditures</u>						
Personnel Services						
Program Costs						
Repairs and Maint - Roads and Streets				1,712,135	1,140,000	1,240,000
Debt Service						
Operating Transfers/Contributions Out						
Flood Recovery						
Other Uses of Funds/Expenses						
Capital Outlay/Depreciation	198,341	515,000	345,000			
Purchased Water						
Sewage Treatment						
Total Expenditures and Other Uses	\$ 198,341	\$ 515,000	\$ 345,000	\$ 1,712,135	\$ 1,140,000	\$ 1,240,000
Sources Over (Under)	\$ 14,884	\$ (309,000)	\$ 17,000	\$ (581,912)	\$ (11,000)	\$ 298,150
Estimated Balances - July 1	\$ 1,477,593	\$ 1,492,477	\$ 1,011,477	\$ 461,650	\$ (120,262)	\$ (131,262)
Estimated Balances - June 30	\$ 1,492,477	\$ 1,183,477	\$ 1,028,477	\$ (120,262)	\$ (131,262)	\$ 166,888

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

	Public Works Project Fund			Drug Fund		
	FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Budget	FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 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	34,141	20,000	30,000	5,508	3,000	6,000
Federal, State and Private Sources						
State Gas/Motor Fuel Tax						
Operating Transfers /Contributions In						
Public Works Project Fees	899,015	940,000	400,000			
Drug Related Fines/Forfeited Property				128,286	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	\$ 933,156	\$ 960,000	\$ 430,000	\$ 133,794	\$ 23,000	\$ 26,000
<u>Expenditures</u>						
Personnel Services						
Program Costs						
Repairs and Maint - Roads and Streets	1,000,000	600,000	2,000,000			
Debt Service						
Operating Transfers/Contributions Out						
Flood Recovery						
Other Uses of Funds/Expenses				86,801	220,000	20,000
Capital Outlay/Depreciation				-	-	-
Purchased Water						
Sewage Treatment						
Total Expenditures and Other Uses	\$ 1,000,000	\$ 600,000	\$ 2,000,000	\$ 86,801	\$ 220,000	\$ 20,000
Sources Over (Under)	\$ (66,844)	\$ 360,000	\$ (1,570,000)	\$ 46,993	\$ (197,000)	\$ 6,000
Estimated Balances - July 1	\$ 1,890,651	\$ 1,823,807	\$ 2,183,807	\$ 352,763	\$ 399,756	\$ 202,756
Estimated Balances - June 30	\$ 1,823,807	\$ 2,183,807	\$ 613,807	\$ 399,756	\$ 202,756	\$ 208,756

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

	Adequate Facilities Tax Fund			Post Employment Benefits Fund		
	FY 2016-17 Actual	FY 2017-18 Budget	FY 2018-19 Budget	FY 2016-17 Actual	FY 2017-18 Budget	FY 2018-19 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	689,445	460,000	454,000	9,423	5,000	10,000
Federal, State and Private Sources						
State Gas/Motor Fuel Tax						
Operating Transfers /Contributions In				106,291	50,000	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	\$ 689,445	\$ 460,000	\$ 454,000	\$ 115,714	\$ 55,000	\$ 60,000
<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	\$ -	-	-	-	-
Capital Outlay/Depreciation						
Purchased Water						
Sewage Treatment						
Total Expenditures and Other Uses	\$ 750,000	\$ -	\$ -	\$ -	\$ -	\$ -
Sources Over (Under)	\$ (60,555)	\$ 460,000	\$ 454,000	\$ 115,714	\$ 55,000	\$ 60,000
Estimated Balances - July 1	\$ 1,270,756	\$ 1,210,201	\$ 1,670,201	\$ 721,728	\$ 837,442	\$ 892,442
Estimated Balances - June 30	\$ 1,210,201	\$ 1,670,201	\$ 2,124,201	\$ 837,442	\$ 892,442	\$ 952,442

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

	Fuel Fund			Insurance Fund		
	FY 2016-17 Actual	FY 2017-18 Budget	FY 2018-19 Budget	FY 2016-17 Actual	FY 2017-18 Budget	FY 2018-19 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	6,630	5,000	8,000	23,089	25,000	30,000
Federal, State and Private Sources						
State Gas/Motor Fuel Tax						
Operating Transfers /Contributions In	344,100	355,500	383,100	4,025,880	3,987,425	3,988,290
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	\$ 350,730	\$ 360,500	\$ 391,100	\$ 4,048,969	\$ 4,012,425	\$ 4,018,290
<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	313,668	375,000	\$ 375,000	3,643,890	3,955,000	4,407,500
Capital Outlay/Depreciation						
Purchased Water						
Sewage Treatment						
Total Expenditures and Other Uses	\$ 313,668	\$ 375,000	\$ 375,000	\$ 3,643,890	\$ 3,955,000	\$ 4,407,500
Sources Over (Under)	\$ 37,062	\$ (14,500)	\$ 16,100	\$ 405,079	\$ 57,425	\$ (389,210)
Estimated Balances - July 1	\$ 243,554	\$ 280,616	\$ 266,116	\$ 1,660,701	\$ 2,065,780	\$ 1,904,025
Estimated Balances - June 30	\$ 280,616	\$ 266,116	\$ 282,216	\$ 2,065,780	\$ 2,123,205	\$ 1,514,815

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

	Debt Fund			Capital Projects Fund		
	FY 2016-17 Actual	FY 2017-18 Budget	FY 2018-19 Budget	FY 2016-17 Actual	FY 2017-18 Budget	FY 2018-19 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	30,008	23,000	30,000	187,023	150,000	250,000
Federal, State and Private Sources				1,099,648	180,000	-
State Gas/Motor Fuel Tax						
Operating Transfers /Contributions In	2,950,000	2,950,000	3,100,000	7,405,000	900,000	2,000,000
Public Works Project Fees						
Drug Related Fines/Forfeited Property						
G.O. Bond Proceeds / Premium	43,213			-	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	\$ 3,023,221	\$ 2,973,000	\$ 3,130,000	\$ 8,691,671	\$ 6,130,000	\$ 2,250,000
<u>Expenditures</u>						
Personnel Services						
Program Costs						
Repairs and Maint - Roads and Streets						
Debt Service	7,634,918	2,590,400	\$ 2,648,965			
Operating Transfers/Contributions Out						
Flood Recovery						
Other Uses of Funds/Expenses						-
Capital Outlay/Depreciation				8,971,113	14,495,000	12,910,000
Purchased Water						
Sewage Treatment						
Total Expenditures and Other Uses	\$ 7,634,918	\$ 2,590,400	\$ 2,648,965	\$ 8,971,113	\$ 14,495,000	\$ 12,910,000
Sources Over (Under)	\$ (4,611,697)	\$ 382,600	\$ 481,035	\$ (279,442)	\$ (8,365,000)	\$ (10,660,000)
Estimated Balances - July 1	\$ 3,712,435	\$ (899,262)	\$ (2,727,662)	\$ 9,387,498	\$ 9,108,056	\$ 8,448,056
Estimated Balances - June 30	\$ (899,262)	\$ (516,662)	\$ (2,246,627)	\$ 9,108,056	\$ 743,056	\$ (2,211,944)

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

	Enterprise Funds			Emergency Communication District		
	FY 2016-17 Actual	FY 2017-18 Budget	FY 2018-19 Budget	FY 2016-17 Actual	FY 2017-18 Budget	FY 2018-19 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	807,573	608,500	813,000	21,394	20,000	25,000
Federal, State and Private Sources						
State Gas/Motor Fuel Tax						
Operating Transfers /Contributions In				484,700	484,700	484,700
Public Works Project Fees						
Drug Related Fines/Forfeited Property						
G.O. Bond Proceeds / Premium						
Water Sales/Tap Fees	11,428,728	10,927,850	10,324,540			
Sewer Charges/Tap Fees	7,832,471	7,962,500	8,254,855			
Rental Income	724,310	725,540	739,475			
911 Fees				-	-	-
TECB Operational Funding, Grants and Reimbursements				972,979	880,775	924,775
Total Revenues and Sources of Funds	\$ 20,793,081	\$ 20,224,390	\$ 20,131,870	\$ 1,479,073	\$ 1,385,475	\$ 1,434,475
<u>Expenditures</u>						
Personnel Services	1,910,295	2,194,180	2,306,065	818,330	941,705	915,835
Program Costs						
Repairs and Maint - Roads and Streets						
Debt Service						
Operating Transfers/Contributions Out						
Flood Recovery						
Other Uses of Funds/Expenses	3,209,023	3,305,255	3,204,755	216,438	270,600	327,400
Capital Outlay/Depreciation	3,091,817	3,324,000	3,324,000	159,418	172,500	172,500
Purchased Water	7,488,018	7,105,610	7,538,715			
Sewage Treatment	2,558,309	2,526,590	2,809,250			
Total Expenditures and Other Uses	\$ 18,257,462	\$ 18,455,635	\$ 19,182,785	\$ 1,194,185	\$ 1,384,805	\$ 1,415,735
Sources Over (Under)	\$ 2,535,619	\$ 1,768,755	\$ 949,085	\$ 284,888	\$ 670	\$ 18,740
Estimated Balances - July 1	\$ 44,514,508	\$ 47,050,127	\$ 48,818,882	\$ 2,582,418	\$ 2,867,306	\$ 2,867,976
Estimated Balances - June 30	\$ 47,050,127	\$ 48,818,882	\$ 49,767,967	\$ 2,867,306	\$ 2,867,976	\$ 2,886,716

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

	Totals		
	FY 2016-17 Actual	FY 2017-18 Budget	FY 2018-19 Budget
<u>Revenues</u>			
Local Sales Tax	15,910,640	16,569,064	14,500,000
Real and Personal Property Tax	11,532,938	11,834,452	11,850,000
State Sales Tax	3,348,363	3,469,845	3,496,675
State Income Tax	3,132,222	3,407,502	275,000
Business Taxes	1,956,708	2,199,950	1,700,000
Public Utility Property Tax	117,247	99,051	100,000
Building Permits	798,934	926,983	675,000
Hotel/Motel Tax	1,843,667	1,853,455	1,700,000
Fines and Fees	217,222	289,124	205,000
Other Taxes and Revenues	6,781,598	6,791,403	6,091,195
Federal, State and Private Sources	1,099,648	180,000	-
State Gas/Motor Fuel Tax	1,118,235	1,125,000	1,530,000
Operating Transfers /Contributions In	16,917,971	10,394,625	12,013,090
Public Works Project Fees	899,015	940,000	400,000
Drug Related Fines/Forfeited Property	128,286	20,000	20,000
G.O. Bond Proceeds / Premium	43,213	4,900,000	-
Water Sales/Tap Fees	11,428,728	10,927,850	10,324,540
Sewer Charges/Tap Fees	7,832,471	7,962,500	8,254,855
Rental Income	724,310	725,540	739,475
911 Fees	-	-	-
TECB Operational Funding, Grants and Reimbursements	972,979	880,775	924,775
Total Revenues and Sources of Funds	\$ 86,804,395	\$ 85,497,119	\$ 74,799,605

<u>Expenditures</u>			
Personnel Services	24,263,171	26,325,637	27,143,355
Program Costs	7,309,061	8,279,110	8,709,830
Repairs and Maint - Roads and Streets	2,712,135	1,740,000	3,240,000
Debt Service	10,584,918	5,540,400	5,748,965
Operating Transfers/Contributions Out	618,700	-	-
Flood Recovery	-	-	-
Other Uses of Funds/Expenses	8,219,819	8,125,855	8,334,655
Capital Outlay/Depreciation	20,393,216	30,613,500	21,837,520
Purchased Water	7,488,018	7,105,610	7,538,715
Sewage Treatment	11,529,422	2,526,590	2,809,250

Total Expenditures and Other Uses	\$ 93,118,462	\$ 90,256,702	\$ 85,362,290
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Sources Over (Under)	\$ 2,657,046	\$ (4,759,583)	\$ (10,562,685)
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Estimated Balances - July 1	\$ 100,112,778	\$ 102,769,824	\$ 100,889,387
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Estimated Balances - June 30	\$ 102,769,824	\$ 98,010,241	\$ 90,326,702
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TOTAL EXPENDITURES/TRANSFERS BY FUND AND DEPARTMENT
FISCAL YEAR 2018 - 2019

<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	\$ 232,970				
City Court	39,500				
City Manager's Office	680,510				
Elections	45,000				
Finance	957,305				
City Recorder	136,505				
Legal Services	244,245				
Technology	1,482,330				
Geographic Information Systems	347,600				
Human Resources	478,445				
Community Relations	403,175				
Planning and Development	474,460				
Codes Enforcement	920,105				
Insurance/Other Benefits	806,730				
Police/Emergency Communications	8,322,350				
Drug Enforcement					
Fire and Rescue/Safety Center	7,724,975				
Public Works	3,352,460				
Storm Drainage	50,000				
Street Lighting	400,000				
Traffic Signalization	366,230				
Service Center	327,875				
Street Repairs				1,240,000	
Engineering Services	825,325				
Public Health	78,000				
Parks and Recreation	2,497,845				
Public Library	2,593,500				
Education	244,400				
Economic Development	10,000				
Historic Sites	155,765				
Debt Service Fund Transfer	3,100,000				
Principal and Interest - Debt Service					
Heavy Equipment and Vehicles		1,425,000			
Computer Equipment and Software		575,000			
Facilities Maintenance Fund Transfer/Expenditures	350,000		345,000		
Adequate Facilities Tax Fund Transfer /Expenditures					
Capital Projects Fund Transfer	-				2,000,000
Capital Outlay - Capital Projects Fund					
Municipal Center Fund Transfer/Expenditures	685,000				
Post Retirement Benefits Fund Transfer/Expenditures	-				
Fuel Expenditures					
Health Insurance and Worker's Compensation					
Emergency Communications District	484,700				
Water and Sewer Expenditures					
TOTALS	\$ 38,817,305	\$ 2,000,000	\$ 345,000	\$ 1,240,000	\$ 2,000,000

TOTAL EXPENDITURES/TRANSFERS BY FUND AND DEPARTMENT
FISCAL YEAR 2018 - 2019

<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	20,000					
Fire and Rescue/Safety Center						
Public Works						
Storm Drainage						
Street Lighting						
Traffic Signalization						
Service Center						
Street Repairs						
Engineering Services						
Public Health						
Parks and Recreation						
Public Library						
Education						
Economic Development						
Historic Sites						
Debt Service Fund Transfer						
Principal and Interest - Debt Service						2,648,965
Heavy Equipment and Vehicles						
Computer Equipment and Software						
Facilities Maintenance Fund Transfer/Expenditures						
Adequate Facilities Tax Fund Transfer /Expenditures		-				
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					\$ 4,407,500	
Emergency Communications District						
Water and Sewer Expenditures						
TOTALS	\$ 20,000	\$ -	\$ -	\$ 375,000	\$ 4,407,500	\$ 2,648,965

TOTAL EXPENDITURES/TRANSFERS BY FUND AND DEPARTMENT
FISCAL YEAR 2018 - 2019

<u>Activity/Department</u>	<u>Capital Projects Fund</u>	<u>Enterprise Funds</u>	<u>Emergency Communication District</u>	<u>Totals</u>
City Commission				\$ 232,970
City Court				39,500
City Manager's Office				680,510
Elections				45,000
Finance				957,305
City Recorder				136,505
Legal Services				244,245
Technology				1,482,330
Geographic Information Systems				347,600
Human Resources				478,445
Community Relations				403,175
Planning and Development				474,460
Codes Enforcement				920,105
Insurance/Other Benefits				806,730
Police/Emergency Communications				8,322,350
Drug Enforcement				20,000
Fire and Rescue/Safety Center				7,724,975
Public Works				3,352,460
Storm Drainage				50,000
Street Lighting				400,000
Traffic Signalization				366,230
Service Center				327,875
Street Repairs				1,240,000
Engineering Services				825,325
Public Health				78,000
Parks and Recreation				2,497,845
Public Library				2,593,500
Education				244,400
Economic Development				10,000
Historic Sites				155,765
Debt Service Fund Transfer				3,100,000
Principal and Interest - Debt Service				2,648,965
Heavy Equipment and Vehicles				1,425,000
Computer Equipment and Software				575,000
Facilities Maintenance Fund Transfer/Expenditures				695,000
Adequate Facilities Tax Fund Transfer /Expenditures				-
Capital Projects Fund Transfer				2,000,000
Capital Outlay - Capital Projects Fund	12,910,000			12,910,000
Municipal Center Fund Transfer/Expenditures		767,300		1,452,300
Post Retirement Benefits Fund Transfer/Expenditures				-
Fuel Expenditures				375,000
Health Insurance and Worker's Compensation				4,407,500
Emergency Communications District			1,415,735	1,900,435
Water and Sewer Expenditures		18,415,485		18,415,485
TOTALS	\$ 12,910,000	\$ 19,182,785	\$ 1,415,735	\$ 85,362,290

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 \$1.3M 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:	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
	Projected	Projected	Projected	Projected	Projected	Projected
Local Sales Tax	\$17,322	\$18,074	\$18,858	\$23,449	\$24,467	\$25,529
Real/Personal Property Tax	12,144	12,462	12,787	13,122	13,465	13,817
Hall Income Tax*	1,879	1,253	626	0	0	0
State Shared Sales Tax	3,605	3,741	3,882	4,028	4,180	4,337
Business Taxes	2,134	2,229	2,328	2,431	2,539	2,652
Hotel Taxes	2,069	2,192	2,322	2,460	2,607	2,762
Building Permits	775	775	775	775	775	775
Wholesale Liquor Tax	1,133	1,234	1,345	1,466	1,597	1,741
Wholesale Beer Tax	669	669	669	669	669	669
CATV Franchise Fee	546	546	546	546	546	546
TVA PILOT	456	456	456	456	456	456
Municipal Court Fines	155	146	139	131	124	118
Public Utilities Property Tax	99	90	83	76	70	64
Interest Earnings	323	330	337	344	352	360
State Liquor by the Drink Tax	279	301	326	353	382	413
Business Tax Clerks Fee	228	245	263	283	305	328
Park Reservation Fees	125	125	125	125	125	125
Service Center Rent	125	125	125	125	125	125
Revenue from all other sources**	1,327	1,353	1,378	1,405	1,431	1,458
Total Revenues	\$45,393	\$46,347	\$47,372	\$52,245	\$54,214	\$56,274

* 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

	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	BUDGET	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED
<u>Expenditures and Other Uses:</u>						
City Commission	\$ 232,970	\$ 242,289	\$ 251,980	\$ 262,060	\$ 272,542	\$ 283,444
City Court	39,500	40,290	41,096	41,918	42,756	43,611
City Manager's Office	680,510	707,730	736,040	765,481	796,100	827,944
Elections	48,000	-	48,000	-	48,000	48,000
Finance	957,305	1,005,170	1,055,429	1,108,200	1,163,610	1,221,791
City Recorder	136,505	141,965	147,644	153,550	159,692	166,079
Legal Services	244,245	256,457	269,280	282,744	296,881	311,725
Technology	1,778,330	1,867,246	1,960,609	2,058,639	2,161,571	2,269,650
Geographic Information Systems	347,600	361,504	375,964	391,003	406,643	422,909
Human Resources	478,445	497,583	517,486	538,186	559,713	582,101
Community Relations	403,175	419,302	436,074	453,517	471,658	490,524
Planning	474,460	493,438	513,176	533,703	555,051	577,253
Codes Enforcement	920,105	956,909	995,186	1,034,993	1,076,393	1,119,448
Insurance/Other Benefits	806,730	838,999	872,559	907,462	943,760	981,510
Police Department	8,322,350	8,738,467	9,175,391	10,034,160	10,535,868	11,062,662
Fire and Rescue Department	7,658,025	8,040,926	8,442,973	8,865,121	9,308,377	9,773,796
Safety Center East	66,950	68,289	69,655	71,048	72,469	73,918
Public Works	3,352,460	3,520,083	3,696,087	3,880,892	4,074,936	4,278,683
Storm Drainage	50,000	50,000	50,000	50,000	50,000	50,000
Street Lighting	400,000	408,000	416,160	424,483	432,973	441,632
Traffic Signalization	366,230	384,541	403,769	423,957	445,155	467,413
Service Center	327,875	344,269	361,482	379,556	398,534	418,461
Engineering Services	825,325	858,338	892,672	928,378	965,514	1,004,134
Public Health	78,000	79,560	81,151	82,774	84,430	86,118
Parks and Recreation	2,497,845	2,622,737	2,753,874	2,891,568	3,036,146	3,187,954
Public Library	2,593,500	2,723,175	2,859,334	3,002,300	3,152,415	3,310,036
Education	244,400	244,400	250,000	250,000	250,000	250,000
Economic Development	10,000	10,000	10,000	10,000	10,000	10,000
Historic Sites	155,765	163,553	171,731	180,317	189,333	198,800
Transfer to Capital Projects Fund	-	-	-	-	-	-
Transfer to Debt Service Fund	3,100,000	3,250,000	3,350,000	3,450,000	3,450,000	3,450,000
Transfer to Municipal Center Fund	685,000	698,700	712,674	726,927	741,466	756,295
Transfer to Facility Maintenance Fund	350,000	350,000	350,000	350,000	350,000	350,000
Transfer to Equip. Replacement Fund	-	-	-	-	-	-
Transfer to Insurance Fund	-	-	-	-	-	-
Contribution to Emerg. Communication Dist.	484,700	504,088	524,252	545,222	567,030	589,712
Total Expenditures and Other Uses	\$ 39,116,305	\$ 40,888,011	\$ 42,791,725	\$ 45,078,159	\$ 47,069,017	\$ 49,105,604

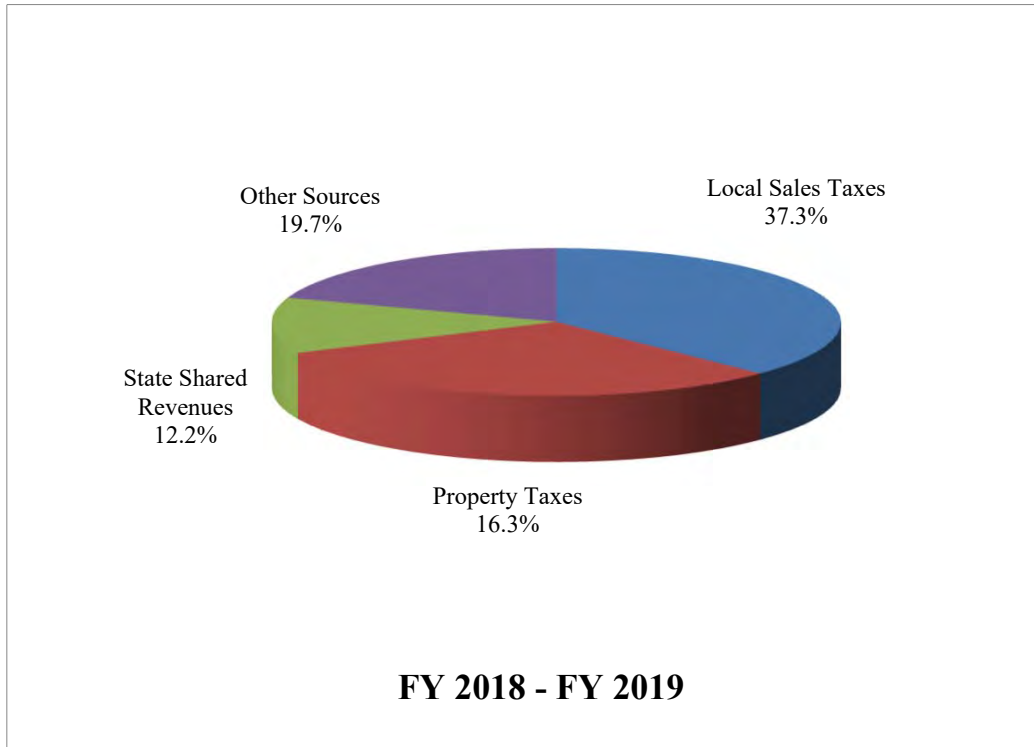
*FY 2019 Technology expenditures include a one-time increase for maintenance and future replacement of a new public safety radio system

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

	<u>2019 Projected</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>TOTAL Projected</u>
Total Projected Revenue	45,392,568	46,346,555	47,372,165	52,244,530	54,214,112	290,076,882
Less 5% Cushion Allowance	(2,269,628)	(2,317,328)	(2,368,608)	(2,612,227)	(2,710,706)	(13,168,636)
Projected Revenue Available	<u>43,122,940</u>	<u>44,029,227</u>	<u>45,003,557</u>	<u>49,632,304</u>	<u>51,503,406</u>	<u>276,908,246</u>
Projected Expenditures & Transfers	39,116,305	40,888,011	42,791,725	45,078,159	47,069,017	258,854,817
Excess Funding Available for Capital	<u>4,006,635</u>	<u>3,141,216</u>	<u>2,211,831</u>	<u>4,554,145</u>	<u>4,434,389</u>	<u>18,053,429</u>

GENERAL FUND

Revenues by Source



CITY OF BRENTWOOD BUDGET REVENUE RATIOS GENERAL FUND

	2017-2018 Amount	BUDGET %	2018-2019 Amount	BUDGET %
REVENUES:				
Local Sales Taxes	\$14,050,000	37.7%	\$14,500,000	37.3%
Property Taxes	11,610,000	31.1%	11,950,000	30.8%
State Shared Revenues	4,378,050	11.7%	4,747,570	12.2%
Other Sources	7,269,550	19.5%	7,649,150	19.7%
TOTAL REVENUES	\$37,307,600	100.0%	\$38,846,720	100.0%

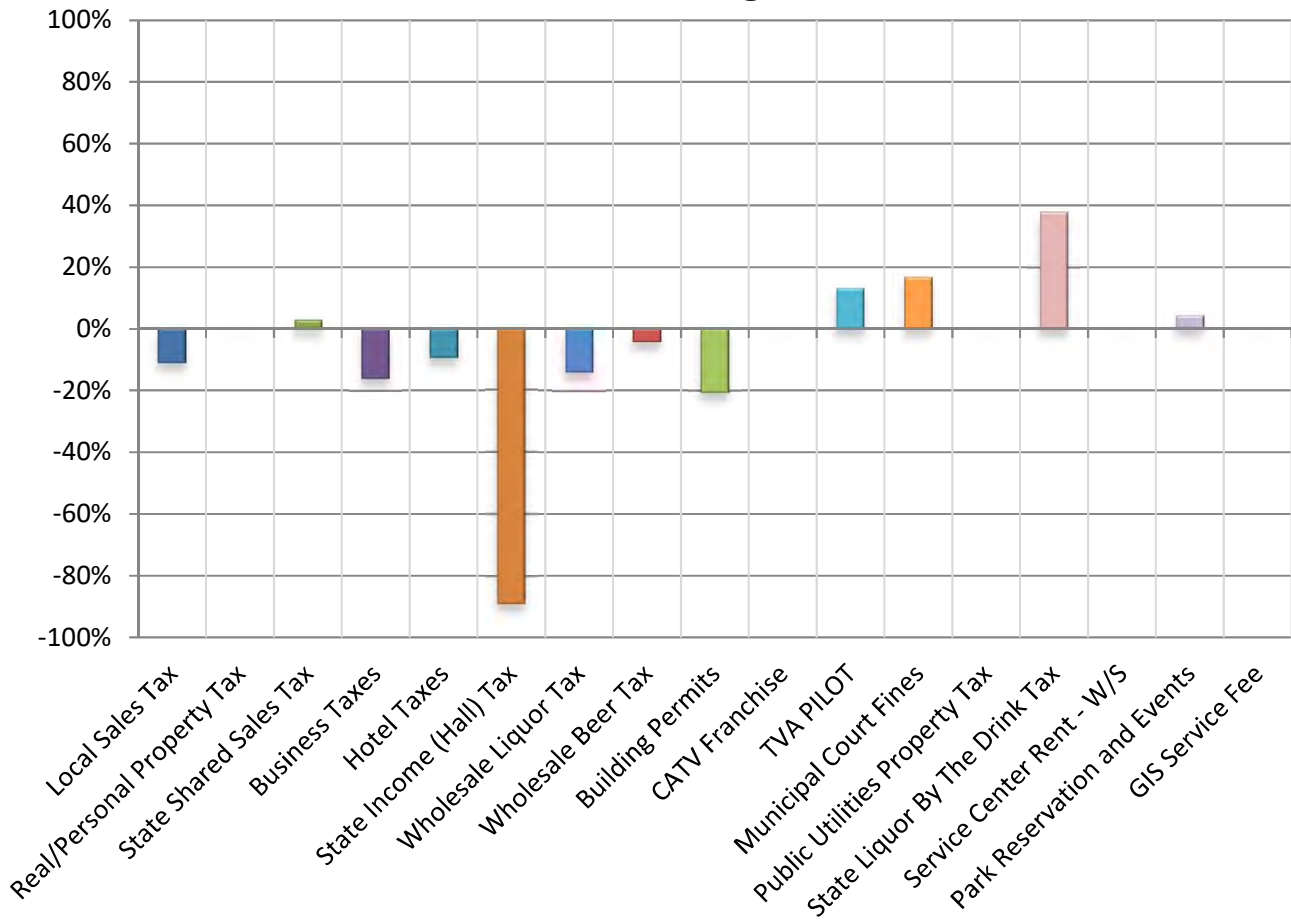
GENERAL FUND REVENUES

	FY 2017 Actual	FY 2018 Budget	FY 2018 YTD	FY 2019 Budget
Taxes				
Local Sales Tax	\$ 15,910,640	\$ 14,050,000	\$ 10,152,615	\$ 14,500,000
Real and Personal Property Tax	11,532,938	11,510,000	11,834,452	11,850,000
Public Utility Property Tax	117,247	100,000	99,051	100,000
Business Taxes	1,956,708	1,625,000	638,652	1,700,000
Hotel/Motel Taxes	1,843,667	1,575,000	1,047,596	1,700,000
Other Taxes	2,279,927	1,935,000	1,281,659	2,050,000
Total Taxes	<u>33,641,127</u>	<u>30,795,000</u>	<u>25,054,026</u>	<u>31,900,000</u>
Licenses and Permits				
Building Permits	798,934	675,000	648,184	675,000
Other	244,266	206,800	147,705	200,050
Total Licenses and Permits	<u>1,043,200</u>	<u>881,800</u>	<u>795,888</u>	<u>875,050</u>
Fines and Fees	217,222	180,000	186,404	205,000
Charges for Services	421,223	411,000	236,332	438,000
Intergovernmental				
State Sales Tax	3,348,363	3,100,000	2,027,230	3,496,675
State Income Tax	3,132,222	425,000	-	275,000
Other	1,083,501	853,050	572,127	975,895
Total Intergovernmental	<u>7,564,086</u>	<u>4,378,050</u>	<u>2,599,357</u>	<u>4,747,570</u>
Uses of Money and Property	605,001	491,000	600,292	515,600
Other	216,083	170,750	74,924	165,500
GRAND TOTAL	<u>\$ 43,707,944</u>	<u>\$ 37,307,600</u>	<u>\$ 29,547,223</u>	<u>\$ 38,846,720</u>

GENERAL FUND REVENUES
Changes from Previous Year
FY 2019 Budgeted Amounts Greater Than \$100,000

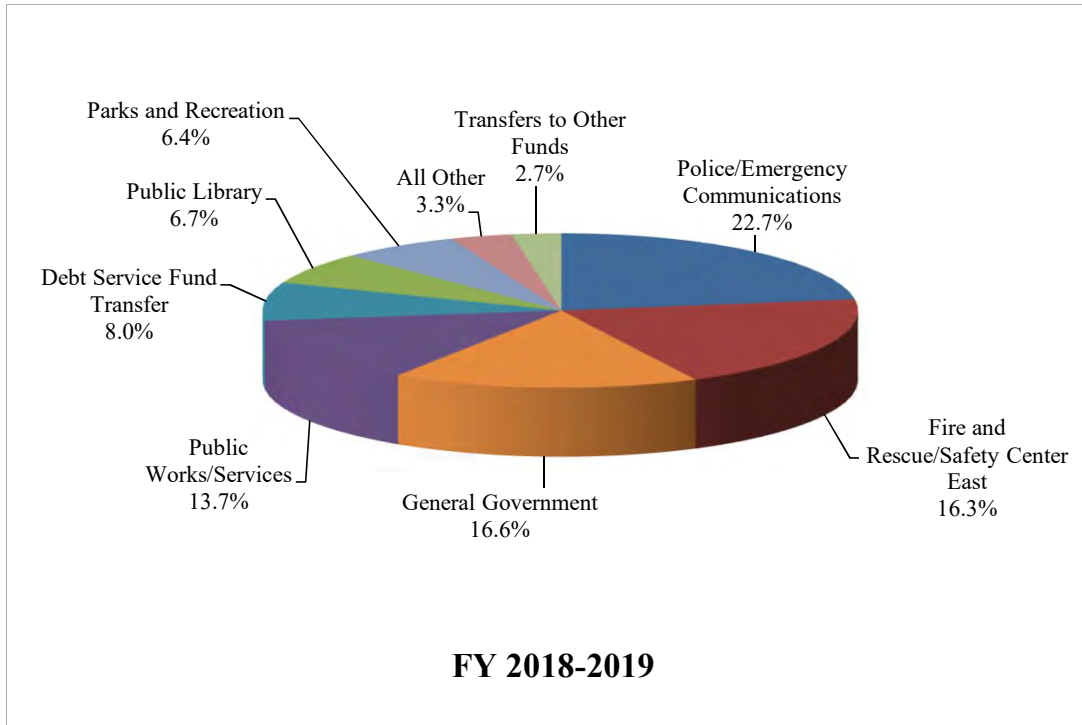
	Budget FY 2018	Budget FY 2019	<u>Change</u> Dollar	<u>Percentage</u>
1 Local Sales Tax	\$ 14,050,000	\$ 14,500,000	\$ 450,000	3.2%
2 Real/Personal Property Tax	11,510,000	11,850,000	340,000	3.0%
3 State Shared Sales Tax	3,100,000	3,496,675	396,675	12.8%
4 Business Taxes	1,625,000	1,700,000	75,000	4.6%
5 Hotel Taxes	1,575,000	1,700,000	125,000	7.9%
6 State Income (Hall) Tax	425,000	275,000	(150,000)	-35.3%
7 Wholesale Liquor Tax	800,000	825,000	25,000	3.1%
8 Wholesale Beer Tax	615,000	650,000	35,000	5.7%
9 Building Permits	675,000	675,000	-	0.0%
10 CATV Franchise	475,000	475,000	-	0.0%
11 TVA PILOT	435,000	491,445	56,445	13.0%
12 Municipal Court Fines	150,000	175,000	25,000	16.7%
13 Public Utilities Property Tax	100,000	100,000	-	0.0%
14 State Liquor By The Drink Tax	145,000	200,000	55,000	37.9%
15 Service Center Rent - W/S	125,000	125,000	-	0.0%
16 Park Reservation and Events	120,000	125,000	5,000	4.2%
17 GIS Service Fee	90,000	90,000	-	0.0%
Net Change	36,015,000	37,453,120	1,438,120	4.0%
18 Remaining Sources	1,292,600	1,393,600	101,000	7.8%
TOTAL CHANGE	<u>\$ 37,307,600</u>	<u>\$ 38,846,720</u>	<u>\$ 1,539,120</u>	<u>4.1%</u>

GENERAL FUND REVENUES Major Changes - Percent FY 2019 Budget



GENERAL FUND

Expenditures by Department



CITY OF BRENTWOOD

GENERAL FUND

BUDGET EXPENDITURE RATIOS BY DEPARTMENT

	2017-2018 Amount	BUDGET %	2018-2019 Amount	BUDGET %
Police/Emergency Communications	\$ 8,240,590	22.1%	\$ 8,807,050	22.7%
Fire and Rescue/Safety Center East	7,572,629	20.3%	7,724,975	19.9%
General Government	6,130,590	16.5%	6,442,150	16.6%
Public Works/Services	5,009,058	13.4%	5,321,890	13.7%
Debt Service Fund Transfer	2,950,000	7.9%	3,100,000	8.0%
Public Library	2,523,505	6.8%	2,593,500	6.7%
Parks and Recreation	2,394,905	6.4%	2,497,845	6.4%
All Other	1,274,530	3.4%	1,294,895	3.3%
Transfers to Other Funds	1,170,000	3.1%	1,035,000	2.7%
TOTAL EXPENDITURES	\$ 37,265,807	100.0%	\$ 38,817,305	100.0%

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

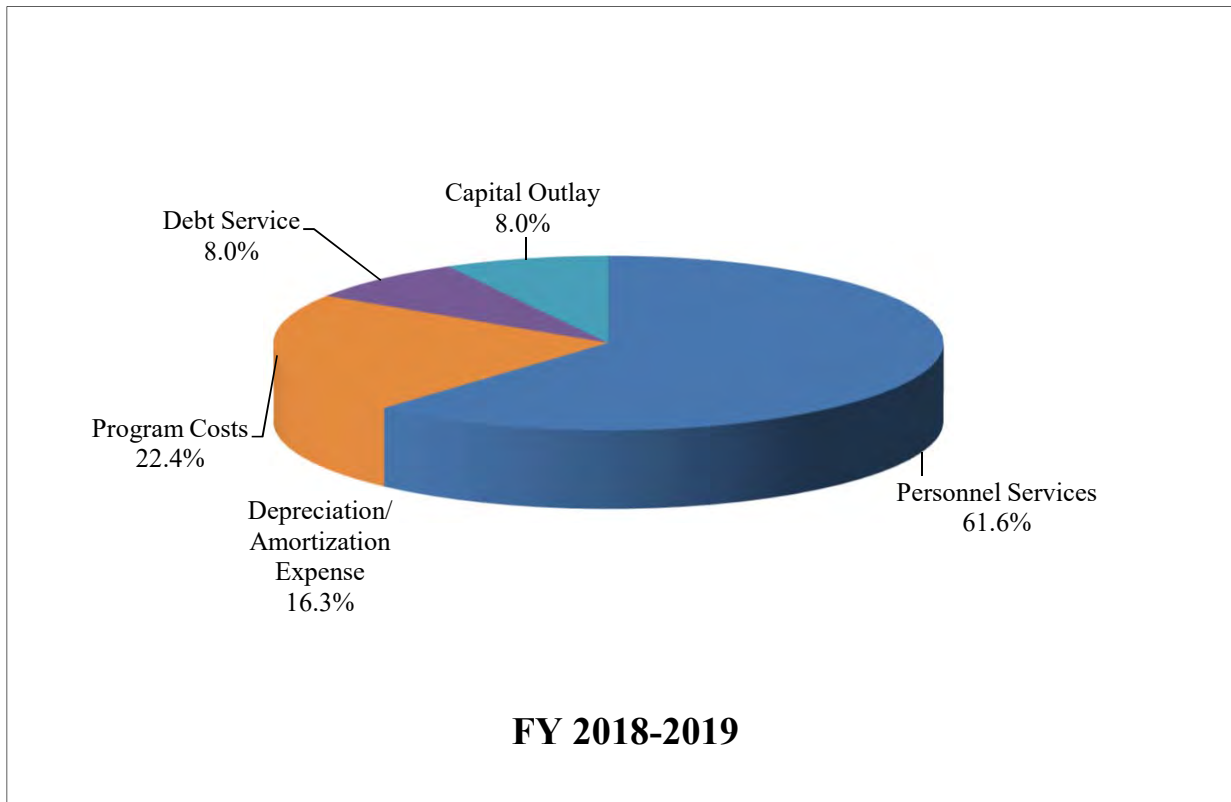
All Other consists of Insurance/Other Benefits, Public Health, Education, Economic Development, & Historic Sites.

GENERAL FUND
CHANGES IN EXPENDITURES BY DEPARTMENT

<u>Activity/Department</u>	<u>Budget FY 2018</u>	<u>Budget FY 2019</u>	<u>Increase/ - Decrease</u>	<u>Percent Change</u>
City Commission	220,155	232,970	12,815	5.8%
City Court	39,500	39,500	-	0.0%
City Manager's Office	458,590	680,510	221,920	48.4%
Elections	-	45,000	45,000	0.0%
Finance	897,780	957,305	59,525	6.6%
City Recorder	148,470	136,505	(11,965)	-8.1%
Legal Services	287,385	244,245	(43,140)	-15.0%
Technology	1,478,570	1,482,330	3,760	0.3%
Geographic Information Systems	329,695	347,600	17,905	5.4%
Human Resources	454,950	478,445	23,495	5.2%
Community Relations	372,605	403,175	30,570	8.2%
Planning	500,620	474,460	(26,160)	-5.2%
Codes Enforcement	942,270	920,105	(22,165)	-2.4%
Insurance/Other Benefits	794,730	806,730	12,000	1.5%
Police Department	7,755,890	8,322,350	566,460	7.3%
Fire and Rescue Department	7,495,479	7,658,025	162,546	2.2%
Safety Center East	77,150	66,950	(10,200)	-13.2%
Public Works	3,235,468	3,352,460	116,992	3.6%
Storm Drainage	50,000	50,000	-	0.0%
Street Lighting	440,000	400,000	(40,000)	-9.1%
Traffic Signalization	344,285	366,230	21,945	6.4%
Service Center	302,065	327,875	25,810	8.5%
Engineering Services	637,240	825,325	188,085	29.5%
Public Health	75,000	78,000	3,000	4.0%
Parks and Recreation	2,394,905	2,497,845	102,940	4.3%
Public Library	2,523,505	2,593,500	69,995	2.8%
Education	225,000	244,400	19,400	8.6%
Economic Development	10,000	10,000	-	0.0%
Historic Sites	169,800	155,765	(14,035)	-8.3%
Transfer to Capital Projects Fund	300,000	-	(300,000)	-100.0%
Transfer to Debt Service Fund	2,950,000	3,100,000	150,000	5.1%
Transfer to Municipal Center Fund	670,000	685,000	15,000	2.2%
Transfer to Facility Maintenance Fund	200,000	350,000	150,000	42.9%
Contribution to Emerg. Communication Dist.	484,700	484,700	-	0.0%
Total Expenditures and Other Uses	<u>\$ 37,265,807</u>	<u>\$ 38,817,305</u>	<u>\$ 1,551,498</u>	<u>4.2%</u>

GENERAL FUND

Expenditures by Category



CITY OF BRENTWOOD
GENERAL FUND
BUDGET EXPENDITURE RATIOS BY CATEGORY

	<u>2017-18</u> <u>Amount</u>	<u>BUDGET</u> <u>%</u>	<u>2018-19</u> <u>Amount</u>	<u>BUDGET</u> <u>%</u>
Personnel Services (Salaries and Benefits)	\$ 23,034,697	61.8%	\$ 23,921,455	61.6%
Program Costs	8,279,110	22.2%	8,709,830	22.4%
Debt Service	2,950,000	7.9%	3,100,000	8.0%
Capital Outlay	3,002,000	8.1%	3,086,020	8.0%
TOTAL EXPENDITURES	\$ 37,265,807	100.0%	\$ 38,817,305	100.0%

GENERAL FUND
Changes in Expenditures by Category

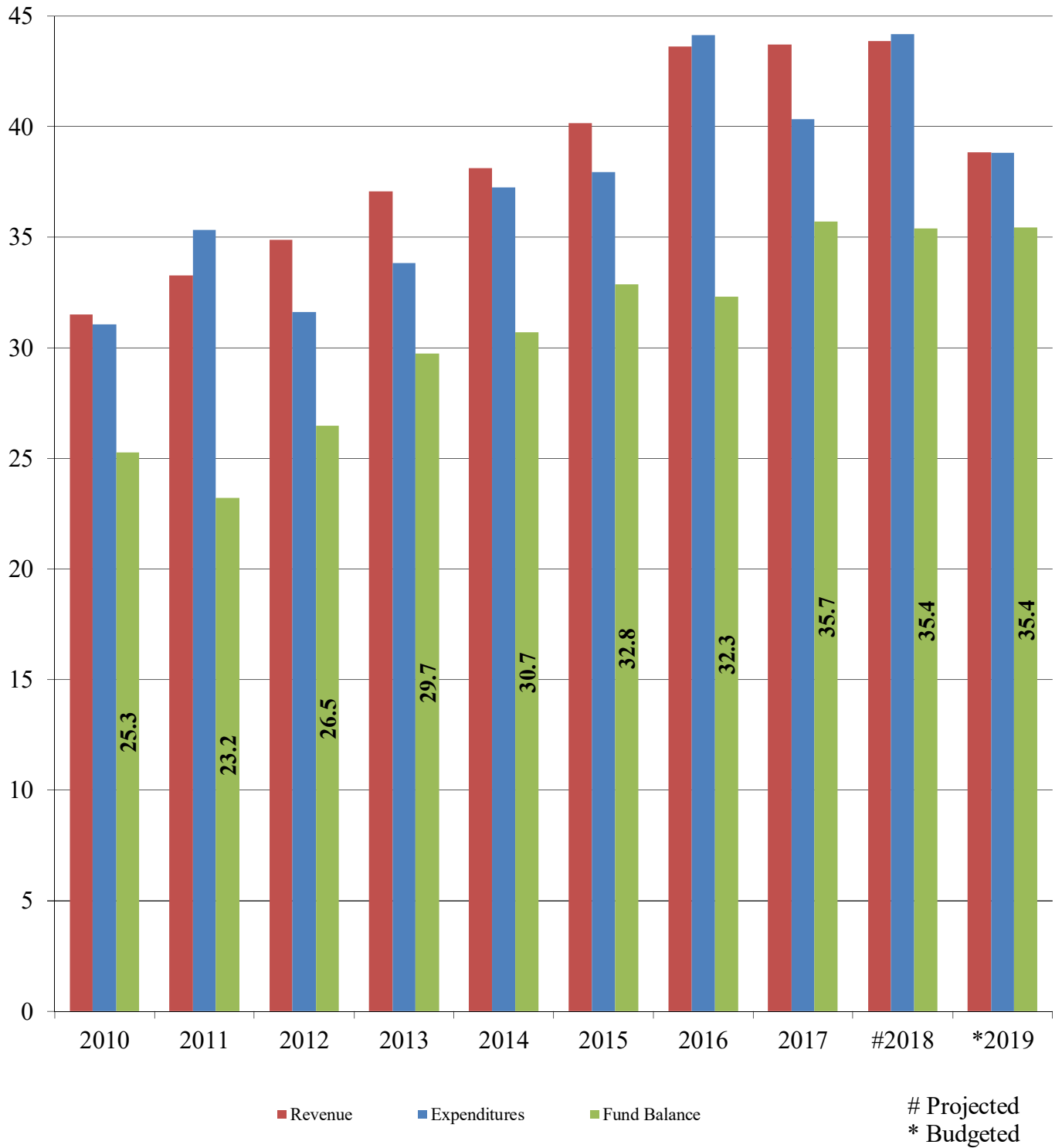
	Budget FY 2018	Budget FY 2019	Change	
			Dollars	Percentage
Personnel Services	\$ 23,034,697	\$ 23,921,455	\$ 886,758	3.8%
Program Costs	8,279,110	8,709,830	430,720	5.2%
Debt Service	2,950,000	3,100,000	150,000	5.1%
Capital Outlay	<u>3,002,000</u>	<u>3,086,020</u>	<u>84,020</u>	<u>2.8%</u>
TOTAL	<u>\$ 37,265,807</u>	<u>\$ 38,817,305</u>	<u>\$ 1,551,498</u>	<u>4.2%</u>

**GENERAL FUND
FISCAL YEAR 2018-2019
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	526,000	
Information/Tech	41640-89540	Miscellaneous Computer Hardware	10,000	
Information/Tech	41640-89555	Miscellaneous Technology Infrastructure	15,000	551,000
GIS	41645-89530	(1) GPS Unit Replacment and Upgrade	8,300	8,300
Planning	41700-89550	(1) Sunguard/CRW Permitting Software Updates	7,000	7,000
Police Department	42100-88930	(1) Equip. Replacement Fund Contribution	523,000	
Police Department	42100-89560	Miscellaneous Technology	80,000	603,000
Fire Department	42200-88930	(1) Equip. Replacement Fund Contribution	382,000	
Fire Department	42200-89520	(1) 2018 Dodge Charger	28,500	
Fire Department	42200-89530	(1) UAV Program	21,900	
Fire Department	42200-89530	(1) Bump Test Calibration System	6,000	438,400
Public Works	43120-88930	(1) Equip. Replacement Fund Contribution	202,000	
Public Works	43120-89530	(2) Salt Spreaders	14,000	
Public Works	43120-89530	(1) Snow Plow	6,000	
Public Works	43120-89530	(1) Articulating Bucket for Mini X	6,000	
Public Works	43120-82640	Street Resurfacing	760,000	988,000
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	Fiber and Messenger Cable	11,000	25,000
Engineering	43800-89520	(1) 3/4 Ton 4 X 4 Single Cab Truck	28,000	28,000
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	30,000	
Parks & Recreation	44400-89530	(1) Sod Cutter	5,000	
Parks & Recreation	44400-89530	(1) Turf Mower	30,000	75,000
Library	44800-89565	(1) Set of Shades for Childrens Area	12,320	12,320
Transfer to Facility Maint	52000-88085	Miscellaneous Facility Maintenance	350,000	350,000
TOTAL			\$ 3,136,020	\$ 3,136,020

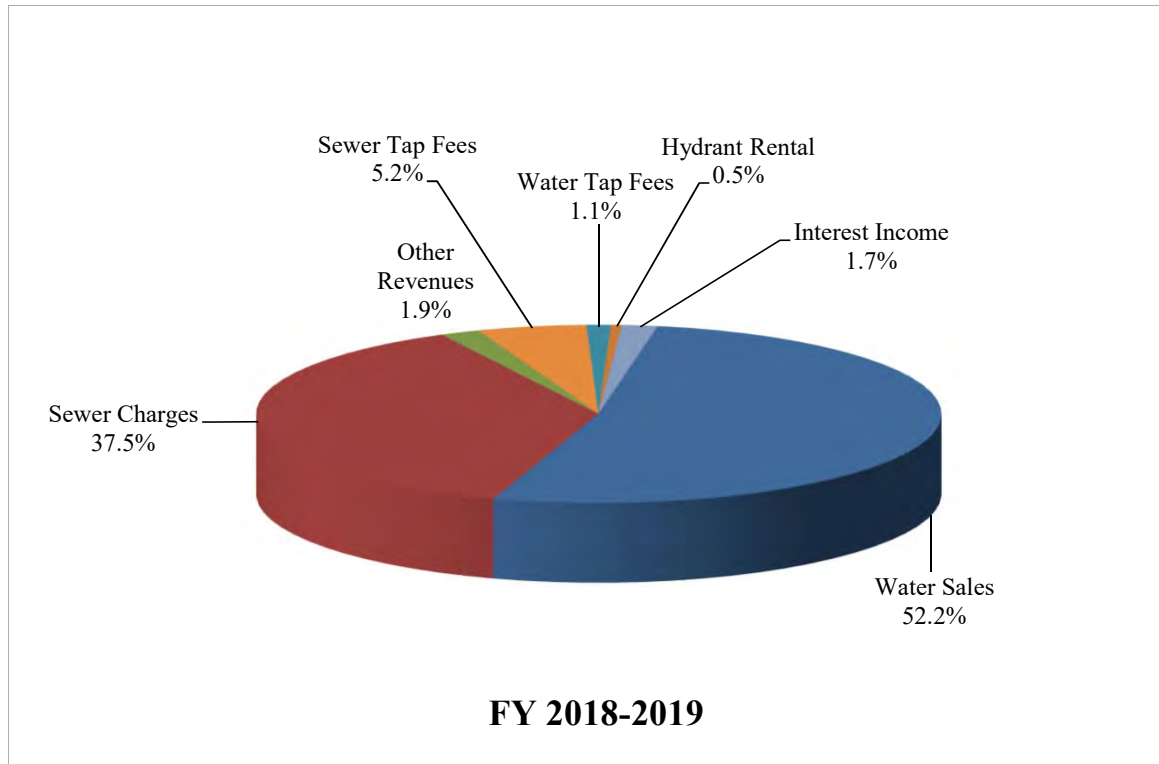
GENERAL FUND Revenues, Expenditures, and Unassigned Fund Balance

Millions



WATER & SEWER FUND

Operating Revenues



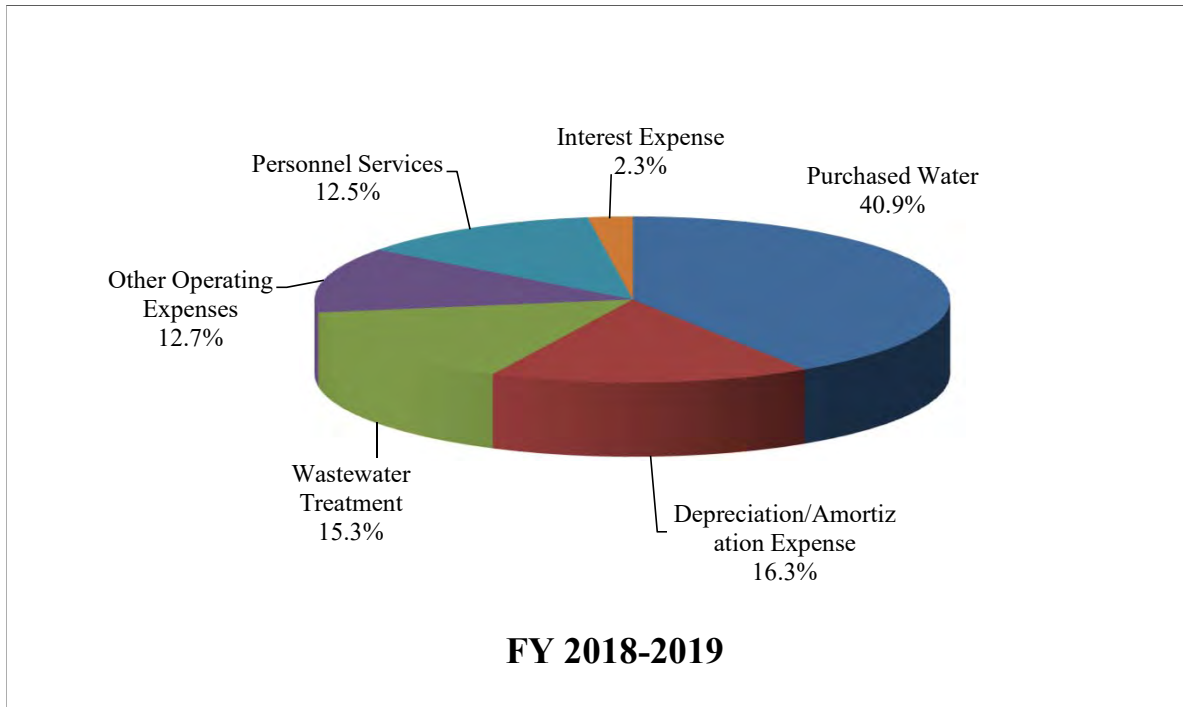
CITY OF BRENTWOOD WATER AND SEWER FUND OPERATING REVENUE RATIOS

	2017-18 Amount	BUDGET %	2018-19 Amount	BUDGET %
Water Sales	\$ 10,202,850	52.4%	\$ 10,103,540	52.2%
Sewer Charges	7,212,500	37.0%	7,254,855	37.5%
Other Revenues	363,500	1.9%	363,000	1.9%
Sewer Tap Fees	750,000	3.9%	1,000,000	5.2%
Water Tap Fees	725,000	3.7%	221,000	1.1%
Hydrant Rental	100,000	0.5%	100,000	0.5%
Interest Income	125,000	0.6%	325,000	1.7%
TOTAL OPERATING REVENUES	\$ 19,478,850	100.0%	\$ 19,367,395	100.0%

WATER & SEWER FUND

Operating Expenses

(Excludes Capital Improvements)



CITY OF BRENTWOOD WATER AND SEWER FUND OPERATING EXPENSE RATIOS

	2017-18 Amount	BUDGET %	2018-19 Amount	BUDGET %
Purchased Water	\$ 7,105,610	40.1%	\$ 7,538,715	40.9%
Depreciation/Amortization Expense	3,000,000	16.9%	3,000,000	16.3%
Wastewater Treatment	2,526,590	14.3%	2,809,250	15.3%
Other Operating Expenses	2,408,150	13.6%	2,342,675	12.7%
Personnel Services	2,194,180	12.4%	2,306,065	12.5%
Interest Expense	475,705	2.7%	418,780	2.3%
TOTAL OPERATING EXPENSES	\$ 17,710,235	100.0%	\$ 18,415,485	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 given the strong pace of growth in the Middle Tennessee region. Brentwood is recognized nationally as a desirable community to live, work, and do business. 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 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 civic facilities intended to enhance public safety services as the city continues to grow. 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 2019 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 2019-2024 Capital Improvements Program is an ambitious plan that calls for the investment of **\$155,650,000** 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 **\$37.5 million** of the **\$155 million** program (24%) 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 **\$118.1 million** over six-years will require a significant funding commitment, including direct support of over **\$101.2 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 **\$16.9 million**, including \$12 million proposed in FY 2020 related to a new Police headquarters building and an additional \$4.9 million proposed in FY 2023 for the Ragsdale Road widening project. The six-year CIP plan does not include issuance of any Water/Sewer Bonds at this time. The proposed \$12 million G.O. bond issue in 2020 is significantly larger than the City's traditional bond issues. Therefore, it will require an increase of approximately \$500,000 in the General Fund's annual transfer to the Debt Service Fund by FY 2022 based on current debt service cash flow projections. Staff proposes to address this required funding increase incrementally over the next four fiscal years to level out the impact on the annual General Fund budget.

Total project costs in the major program areas over the next six years (FY 2019-2024) are summarized below:

Transportation	\$76,745,000	49.3%
Utilities	35,180,000	22.6%
Facilities & Equipment	33,245,000	21.4%
Technology	7,845,000	5.0%
Parks & Recreation	2,285,000	1.5%
Storm Drainage	<u>350,000</u>	<u>0.2%</u>
TOTAL	\$155,650,000	100.0%

Transportation improvements are again 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 completion of widening improvements to Franklin Road South to five lanes from Concord Road to south of Moore's Lane. This project is currently under construction with an updated remaining cost estimate totaling \$28.5 million. Almost all of this funding will be provided directly by TDOT for construction with a small remaining local share reserved for settlement of remaining eminent domain cases.

With the passage of the IMPROVE Act in 2017, increased gas tax revenue will allow TDOT to undertake numerous new projects. Within Brentwood, the IMPROVE Act identified the reconstruction of the Moore's Lane/I-65 interchange as a future project. TDOT has not yet proposed the schedule for initiating this project. Unfortunately, even with the IMPROVE Act, a TDOT commitment to financially participate in any future major 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 (\$7.5 million) is allocated over the next two years to complete the realignment of the Sunset Road and Ragsdale Road intersection and the widening of Sunset Road

from the improved intersection north to Concord Road. The intersection realignment project expected to be completed later in calendar year 2018 will eliminate serious safety issues related to the horizontal and vertical curves leading into this intersection, and includes both road widening and bridge improvements to sections of Sunset and Ragsdale roads. The six-year plan maintains 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. Finally, the latter years of the six-year plan include funding (\$10.9 million) for the planned widening of Ragsdale Road from the Glenellen subdivision west to Split Log Road.

The City will maintain a significant commitment to street resurfacing over the six-year period in the total amount of \$14.8 million. The FY 2019 proposed resurfacing funding level of \$2.3 million reflects an increase of \$100,000 in base funding over FY 2018. The plan includes additional increases in funding over the six-year period, primarily due to the increased local gas tax distribution resulting from adoption of the IMPROVE Act in 2017.

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 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 \$11.3 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 both 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 (\$4.6 million) in the replacement of aging water system infrastructure.

Now that the heaviest phase of sewer rehabilitation work is nearing completion, 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 \$8.4 million is programmed over the six-year CIP period for sewer capacity projects, including a proposed wet weather sewage storage tank in proximity 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 the next six years will be on construction of new departmental facilities as well as planning for a fifth fire station. The proposed construction of a new Police headquarters facility (\$20+ million) will represent the largest single building construction project in the history of the city. The planned construction of a new Parks Department office facility within Crockett Park has been delayed until FY 2021 to

allow the funding plan for the Police project to be finalized first. Funding is also provided for land acquisition and future design of a planned First Station 5 in the southeast portion of the city. Assuming a suitable tract of land can be acquired, the exact timing for construction of this facility will be determined based upon call volumes and other issues related to growth in this part of the city.

The six-year plan maintains 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 \$5.8 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.

Funding is programmed in the Municipal Center enterprise fund for continued upkeep and improvement of the 30-year-old city hall facility, including renovation of the Planning and Codes area in FY 2022 assuming the Police Department has relocated to its new facility by that time. Annual funding from the Facilities Maintenance Fund is also programmed throughout the six-year period to assure proper upkeep of various city facilities. 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 \$3.0 million is allocated for computer equipment and hardware upgrades and replacements over six years. Significant funding of \$3.0 million is programmed in FY 2019 to complete 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 will be interconnected with the Metro Nashville 800 MHz radio system to provide even greater regional communications interoperability. This \$3.0 million amount also includes \$550,000 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. Finally, funding of \$700,000 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 parkland. This includes the purchase and Phase 1 and 2 and 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 significant funding (\$1.6 million) for proactive major maintenance projects within existing park facilities, including potential replacement of the community playground and Eddy Arnold Amphitheatre roof.

RESOLUTION 2018-23

**A RESOLUTION TO ADOPT A CAPITAL IMPROVEMENTS PROGRAM FOR THE
CITY OF BRENTWOOD FOR THE FISCAL YEARS 2019-2024**

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

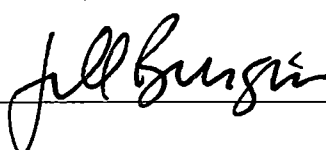
WHEREAS, a proposed program for capital improvements has been developed for the next six years to address the needs of a growing community; and

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 2019-2024, is hereby adopted as a guideline for Brentwood city government.

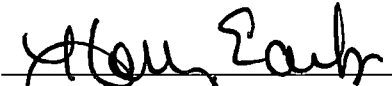
SECTION 2. That this resolution shall take effect from and after its passage, the general welfare of the City of Brentwood, Williamson County, Tennessee requiring it.




MAYOR Jill Burgin

ADOPTED: 06-25-2018

Approved as to form:



RECORDER Holly Earls



CITY ATTORNEY Kristen L. Corn

MAJOR CAPITAL IMPROVEMENT PROJECTS
(i.e. Greater than \$500,000)
Fiscal Year 2018 - 2019

General Facilities and Equipment

Equipment/Vehicles	\$ 1,425,000
Fire Station 5 Site Acquisition	\$ 500,000
Police Department Headquarters	\$ 2,300,000

Technology

Computer Hardware/Equipment	\$ 530,000
Radio System	\$ 3,000,000

Transportation

Bicycle and Pedestrian Projects	\$ 900,000
Franklin Road (south section)	\$ 11,160,000
Street Resurfacing	\$ 2,300,000
Sunset Road (Concord to Ragsdale)	\$ 2,145,000
Sunset-Ragsdale Realignment	\$ 1,075,000

Utilities

Sewer System Capacity Improvements	\$ 1,100,000
Sewer Rehabilitation Program	\$ 2,035,000
Sewer Miscellaneous Improvements	\$ 930,000
Meter Reading Program Upgrade	\$ 2,235,000
Water Line Replacement Program	\$ 1,415,000
Water System Capacity Improvements	\$ 760,000

CITY OF BRENTWOOD, TENNESSEE
ANNUAL OPERATING IMPACT - CAPITAL IMPROVEMENTS PROGRAM
FISCAL YEAR 2019 - 2024

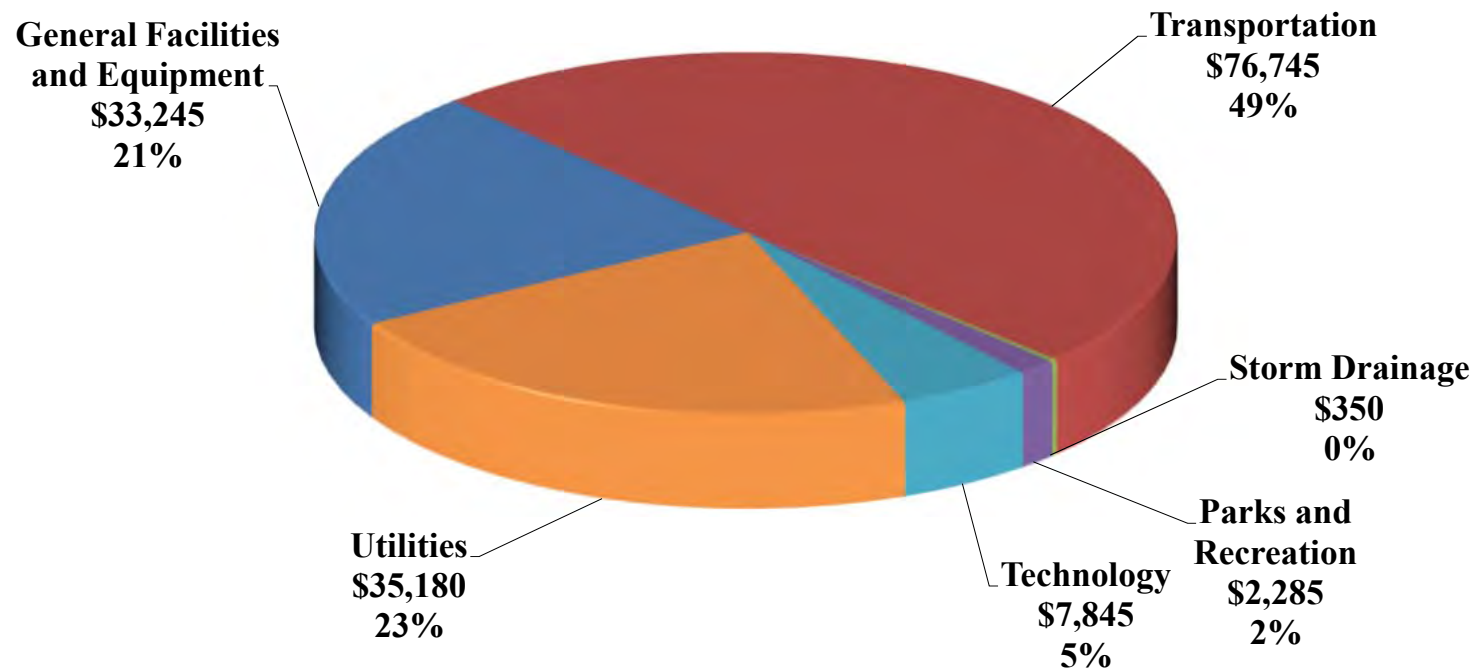
(000'S)

<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	-	-	-	-	
	Fire Stations	360	60	-	420	
	Library	-	-	-	-	
	Municipal Center	-	15	-	15	
	Park Operations Facility	-	45	-	45	
	Police Headquarters		400	920	1,320	
	Safety Center East	-	-	-	-	
	Service Center	-	-	-	-	
	Town Center Improvements	-	-	-	-	
	Total - General Facilities					1,800
Technology	Computer Equipment	-	-	-	-	
	Emergency Communications Center	-	-	-	-	
	Fiber Optic Network	-	10	-	10	
	GIS	-	-	-	-	
	Radio System	-	400	-	400	
	Security System	-	20	-	20	
	Software Systems	-	15	-	15	
	Warning Sirens	-	1	-	1	
	Total - Technology					446
Transportation	Bike and Pedestrian Projects	-	5	-	5	
	Bridges	-	-	-	-	
	Concord Road (west of Arrowhead Drive)	-	-	-	-	
	Concord Road (east of Edmondson Pike)	-	-	-	-	
	Crockett Road	-	2	-	2	
	Franklin Road (south section)	-	10	-	10	
	Mallory Lane	-	-	-	-	
	McEwen Drive	-	-	-	-	
	Ragsdale Road	-	-	-	-	
	Split Log Road	-	1	-	1	

CITY OF BRENTWOOD, TENNESSEE
ANNUAL OPERATING IMPACT - CAPITAL IMPROVEMENTS PROGRAM
FISCAL YEAR 2019 - 2024
(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 Lighting	-	-	-	-	
	Street Resurfacing	-	10	-	-	
	Sunset Road (Concord to Ragsdale)	-	-	-	-	
	Sunset-Ragsdale Realignment	-	-	355	355	
	Traffic Signal Upgrades	-	10	-	10	
	Total - Transportation					383
Storm Drainage	Johnson Chapel Road	-	-	-	-	
	Shenandoah Drive	-	-	-	-	
	Subdivision Drainage	-	-	-	-	
	Total - Storm Drainage					
Parks/Recreation	Concord Park	-	-	-	-	
	Crockett Park	-	-	-	-	
	Deerwood Arboretum	-	-	-	-	
	Flagpole & Wikle Parks	-	20	98	118	
	Granny White Park	-	1	-	1	
	Marcella Vivrette Smith Park	90	150	910	1,150	
	Maryland Way Park	-	1	-	1	
	Owl Creek Park	-	-	-	-	
	River Park	-	-	-	-	
	Tower Park	-	-	-	-	
	Total - Parks/Recreation					1,270
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)	-	(1,050)	
	Sewer Lift Station Rehabilitation	-	(20)	-	-	
	Sewer System Capacity Improvements	-	50	-	50	
	Water Line Replacement Program	-	(10)	-	(10)	
	Water System Capacity Improvements	-	-	-	-	
	Total - Utilities					(1,045)
TOTALS - ALL PROGRAMS		\$ 450	\$ 111	\$ 2,283	\$ 2,854	\$ 2,854

**City of Brentwood, Tennessee
Capital Improvements Program
Fiscal Years 2019-2024
Program Expenditures
(000's)**



**Total for All Programs
\$155,650**

City of Brentwood, Tennessee
Capital Improvements Program
Fiscal Year 2019 - 2024
Program Expenditures - Summary
(000's)

<u>Program</u>	Projected FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total 6 Years 2019-2024
General Facilities and Equipment	2,185	4,665	19,160	4,320	2,280	2,075	745	33,245
Technology	3,235	4,230	1,525	630	540	260	660	7,845
Transportation	19,035	18,345	18,295	18,940	3,945	10,875	6,345	76,745
Storm Drainage	100	100	50	50	50	50	50	350
Parks and Recreation	1,335	780	170	175	470	565	125	2,285
Utilities	2,785	9,105	9,360	5,015	3,770	3,860	4,070	35,180
Grand Total	28,675	37,225	48,560	29,130	11,055	17,685	11,995	155,650

City of Brentwood, Tennessee
Capital Improvements Program
Fiscal Year 2019 - 2024
Sources of Funds - Summary
(000's)

<u>Source</u>	Projected FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total 6 Years 2019-24
Capital Projects Fund	7,475	11,995	2,480	5,270	-	-	-	19,745
Emergency Communications District Fund	-	-	-	-	-	-	-	-
Equipment Replacement Division	1,205	2,000	1,310	1,230	1,455	1,775	985	8,755
Facilities Maintenance Division	365	345	345	350	395	340	300	2,075
General Fund	850	810	3,845	2,860	3,045	4,210	4,540	19,310
General Fund (Unrestricted Balance)	1,400	-	3,300	5,760	-	-	-	9,060
General Obligation Bond Proceeds	3,500	-	12,000	-	-	4,900	-	16,900
Municipal Center Fund	380	230	170	200	690	170	170	1,630
Private Sources	160	5	5	100	5	635	5	755
Public Works Project Fee Fund	600	1,000	3,750	-	-	-	-	4,750
Inter-Governmental Sources	8,450	10,500	10,500	6,835	-	-	-	27,835
State Street Aid Fund	1,140	1,240	1,500	1,600	1,700	1,800	1,900	9,740
Water and Sewer Fund	935	5,165	1,415	1,715	1,630	2,975	3,405	16,305
Water Tap Fees and NCGUD Grove Tap Fees	305	760	1,440	2,280	2,095	800	350	7,725
Sewer Tap Fees	1,910	3,175	6,500	930	40	80	340	11,065
Water & Sewer Bond/Note Proceeds	-	-	-	-	-	-	-	-
Grand Total	28,675	37,225	48,560	29,130	11,055	17,685	11,995	155,650

City of Brentwood, Tennessee
Capital Improvements Program
Fiscal Year 2019 - 2024
Summary - All Projects
(000's)

		Projected FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total 6 Years 2019-2024
General Facilities	Community Identity Features	-	30	15	15	15	15	15	105
	Community Planning	50	40	-	50	-	50	-	140
	Equipment/Vehicles	800	1,425	775	730	950	1,515	435	5,830
	Fire Stations	-	575	75	-	-	200	-	850
	Library	375	50	50	50	50	50	50	300
	Municipal Center	380	170	170	200	690	170	170	1,570
	Park Operations Facility	35	-	100	2,050	-	-	-	2,150
	Police Headquarters	300	2,300	16,600	1,150	-	-	-	20,050
	Safety Center East	95	25	25	25	25	25	25	150
	Service Center	150	50	50	50	550	50	50	800
	Town Center Improvements	-	-	1,300	-	-	-	-	1,300
	Total - General Facilities	2,185	4,665	19,160	4,320	2,280	2,075	745	33,245
Technology	Computer Equipment	405	675	570	460	480	245	550	2,980
	Emergency Communications Center	155	-	-	-	-	-	-	-
	Fiber Optic Network	65	35	-	85	-	-	-	120
	GIS	70	-	-	45	-	-	75	120
	Radio System	2,500	3,000	-	-	-	-	-	3,000
	Security System	-	400	100	-	-	-	-	500
	Software Systems	40	120	820	40	25	15	-	1,020
	Warning Sirens	-	-	35	-	35	-	35	105
	Total - Technology	3,235	4,230	1,525	630	540	260	660	7,845
Transportation	ADA Retrofits	-	-	100	200	200	-	-	500
	Bike and Pedestrian Projects	280	950	350	350	350	350	350	2,700
	Bridges	-	200	-	-	-	-	-	200
	Crockett Road	975	-	-	-	-	-	-	-
	Franklin Road (south section)	8,565	11,160	10,500	6,835	-	-	-	28,495
	Mallory Lane	75	-	500	-	-	-	-	500
	McEwen Drive	-	-	-	8,960	-	630	-	9,590
	Ragsdale Road	-	-	-	-	700	7,100	3,100	10,900
	Split Log Road	140	345	-	-	-	-	-	345
	Street Lighting	-	-	20	20	20	20	20	100
	Street Resurfacing	2,200	2,300	2,300	2,400	2,500	2,600	2,700	14,800

City of Brentwood, Tennessee
Capital Improvements Program
Fiscal Year 2019 - 2024
Summary - All Projects
(000's)

		Projected FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total 6 Years 2019-2024
Tranportation (cont'd)	Sunset Road	340	2,145	4,350	-	-	-	-	6,495
	Sunset-Ragsdale Realignment	6,120	1,075	-	-	-	-	-	1,075
	Traffic Signal Upgrades	340	170	175	175	175	175	175	1,045
	Total - Transportation	19,035	18,345	18,295	18,940	3,945	10,875	6,345	76,745
Storm Drainage	Johnson Chapel Road	50	-	-	-	-	-	-	-
	Shenandoah Drive	-	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									
	Crockett Park	115	215	90	75	250	475	75	1,180
	Deerwood Arboretum	-	-	40	-	-	-	-	40
	Flagpole & Wikle Parks	20	-	-	-	-	-	-	-
	Granny White Park	-	15	35	100	145	30	50	375
	Marcella Vivrette Smith Park	1,190	325	-	-	75	-	-	400
	Maryland Way Park	-	150	-	-	-	-	-	150
	Owl Creek Park	-	75	-	-	-	60	-	135
	River Park	10	-	5	-	-	-	-	5
	Total - Parks/Recreation	1,335	780	170	175	470	565	125	2,285
Utilities	Meter Reading Program Upgrade	220	2,235	-	-	-	-	-	2,235
	Miscellaneous Sewer Service Additions	-	45	105	455	45	45	45	740
	Miscellaneous Sewer System Improvements	75	930	235	110	110	110	110	1,605
	Miscellaneous Water System Improvements	190	175	110	110	110	110	110	725
	Sewer Rehabilitation Program	1,910	2,035	575	575	575	575	575	4,910
	Sewer System Capacity Improvements	-	1,100	6,400	575	-	40	300	8,415
	Sewer Lift Station Rehabilitation	35	410	230	-	-	-	-	640
	Water Line Replacement Program	50	1,415	265	910	835	580	580	4,585
	Water System Capacity Improvements	305	760	1,440	2,280	2,095	2,400	2,350	11,325
	Total - Utilities	2,785	9,105	9,360	5,015	3,770	3,860	4,070	35,180
TOTALS		28,675	37,225	48,560	29,130	11,055	17,685	11,995	155,650

City of Brentwood, Tennessee
Capital Improvements Program
Fiscal Year 2019-2024
General Facilities and Equipment Program - Summary
(000's)

<u>Projects</u>	Projected FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total 6 Years 2019-2024
Community Identity Features	-	30	15	15	15	15	15	105
Community Planning	50	40	-	50	-	50	-	140
Equipment/Vehicles	800	1,425	775	730	950	1,515	435	5,830
Fire Stations	-	575	75	-	-	200	-	850
Library	375	50	50	50	50	50	50	300
Municipal Center	380	170	170	200	690	170	170	1,570
Park Operations Facility	35	-	100	2,050	-	-	-	2,150
Police Headquarters	300	2,300	16,600	1,150	-	-	-	20,050
Safety Center East	95	25	25	25	25	25	25	150
Service Center	150	50	50	50	550	50	50	800
Town Center Improvements	-	-	1,300	-	-	-	-	1,300
Grand Total	2,185	4,665	19,160	4,320	2,280	2,075	745	33,245

Source of Funds

Capital Projects Fund	495	2,945	1,400	2,050	-	-	-	6,395
General Fund	40	-	1,390	1,215	515	265	15	3,400
General Fund - Unrestricted Balance	-	-	3,300	-	-	-	-	3,300
G O Bond Proceeds	-	-	12,000	-	-	-	-	12,000
Equipment Replacement Division	800	1,425	775	730	950	1,515	435	5,830
Facilities Maintenance Division	355	125	125	125	125	125	125	750
Inter-Governmental Sources	-	-	-	-	-	-	-	-
Municipal Center Fund	380	170	170	200	690	170	170	1,570
Private Sources	115	-	-	-	-	-	-	-
Water and Sewer Fund	-	-	-	-	-	-	-	-
Grand Total	2,185	4,665	19,160	4,320	2,280	2,075	745	33,245

City of Brentwood, Tennessee
Capital Improvements Program
Fiscal Year 2019 - 2024
Technology Program - Summary
(000's)

<u>Projects</u>	Projected FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total 6 Years 2019-24
Computer Equipment	405	675	570	460	480	245	550	2,980
Emergency Communications Center	155	-	-	-	-	-	-	-
Fiber Optic Network	65	35	-	85	-	-	-	120
GIS	70	-	-	45	-	-	75	120
Radio System	2,500	3,000	-	-	-	-	-	3,000
Security System	-	400	100	-	-	-	-	500
Software Systems	40	120	820	40	25	15	-	1,020
Warning Sirens	-	-	35	-	35	-	35	105
Grand Total	3,235	4,230	1,525	630	540	260	660	7,845

Source of Funds

Capital Projects Fund	2,800	3,595	80	20	-	-	-	3,695
General Fund	-	-	910	100	35	-	80	1,125
General Fund - Unrestricted Balance	-	-	-	-	-	-	-	-
G O Bond Proceeds	-	-	-	-	-	-	-	-
Equipment Replacement Division	405	575	535	500	505	260	550	2,925
Facilities Maintenance Division	-	-	-	-	-	-	-	-
Inter-Governmental Sources	-	-	-	-	-	-	-	-
Municipal Center Fund	-	60	-	-	-	-	-	60
Water and Sewer Fund	30	-	-	10	-	-	30	40
ECD Fund	-	-	-	-	-	-	-	-
Grand Total	3,235	4,230	1,525	630	540	260	660	7,845

City of Brentwood, Tennessee
Capital Improvements Program
Fiscal Year 2019 - 2024
Transportation - Summary
(000's)

Projects	Projected FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total 6 Years 2019-2024
ADA Retrofits	-	-	100	200	200	-	-	500
Bike and Pedestrian Projects	280	950	350	350	350	350	350	2,700
Bridges	-	200	-	-	-	-	-	200
Crockett Road	975	-	-	-	-	-	-	-
Franklin Road (south section)	8,565	11,160	10,500	6,835	-	-	-	28,495
Mallory Lane	75	-	500	-	-	-	-	500
McEwen Drive	-	-	-	8,960	-	630	-	9,590
Ragsdale Road	-	-	-	-	700	7,100	3,100	10,900
Split Log Road	140	345	-	-	-	-	-	345
Street Lighting	-	-	20	20	20	20	20	100
Street Resurfacing	2,200	2,300	2,300	2,400	2,500	2,600	2,700	14,800
Sunset Road	340	2,145	4,350	-	-	-	-	6,495
Sunset-Ragsdale Realignment	6,120	1,075	-	-	-	-	-	1,075
Traffic Signal Upgrades	340	170	175	175	175	175	175	1,045
Grand Total	19,035	18,345	18,295	18,940	3,945	10,875	6,345	76,745

Source of Funds

Capital Projects Fund	2,825	4,795	1,000	3,200	-	-	-	8,995
General Fund	760	760	1,495	1,495	2,195	3,495	4,395	13,835
General Fund - Unrestricted Balance	1,400	-	-	5,760	-	-	-	5,760
G O Bond Proceeds	3,500	-	-	-	-	4,900	-	4,900
Facilities Maintenance Division	-	50	50	50	50	50	50	300
Private Sources	25	-	-	-	-	630	-	630
Public Works Project Fund	600	1,000	3,750	-	-	-	-	4,750
Inter-Governmental Sources	8,450	10,500	10,500	6,835	-	-	-	27,835
State Street Aid Fund	1,140	1,240	1,500	1,600	1,700	1,800	1,900	9,740
Water and Sewer Fund	335	-	-	-	-	-	-	-
Grand Total	19,035	18,345	18,295	18,940	3,945	10,875	6,345	76,745

City of Brentwood, Tennessee
Capital Improvements Program
Fiscal Year 2019 - 2024
Storm Drainage Program - Summary
(000's)

<u>Projects</u>	Projected FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total 6 Years 2019-2024
Johnson Chapel Road	50	-	-	-	-	-	-	-
Shenandoah Drive	-	50	-	-	-	-	-	50
Subdivision Drainage	50	50	50	50	50	50	50	300
Grand Total	100	100	50	50	50	50	50	350

Source of Funds

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 2019 - 2024
Parks and Recreation Program - Summary
(000's)

<u>Projects</u>	Projected FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total 6 Years 2019-2024
Crockett Park	115	215	90	75	250	475	75	1,180
Deerwood Arboretum	-	-	40	-	-	-	-	40
Flagpole & Wikle Parks	20	-	-	-	-	-	-	-
Granny White Park	-	15	35	100	145	30	50	375
Marcella Vivrette Smith Park	1,190	325	-	-	75	-	-	400
Maryland Way Park	-	150	-	-	-	-	-	150
Owl Creek Park	-	75	-	-	-	60	-	135
River Park	10	-	5	-	-	-	-	5
Grand Total	1,335	780	170	175	470	565	125	2,285

Source of Funds

Capital Projects Fund	1,305	610	-	-	-	-	-	610
General Fund	-	-	-	-	250	400	-	650
General Fund - Unrestricted Balance	-	-	-	-	-	-	-	-
G O Bond Proceeds	-	-	-	-	-	-	-	-
Facilities Maintenance Division	10	170	170	175	220	165	125	1,025
Private Sources	20	-	-	-	-	-	-	-
Inter-Governmental Sources	-	-	-	-	-	-	-	-
Water and Sewer Fund	-	-	-	-	-	-	-	-
Grand Total	1,335	780	170	175	470	565	125	2,285

City of Brentwood, Tennessee
Capital Improvements Program
Fiscal Year 2019 - 2024
Water and Sewer Program - Summary
(000's)

<u>Projects</u>	<u>Projected FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>Total 6 Years 2019-2024</u>
Meter Reading Program Upgrade	220	2,235	-	-	-	-	-	2,235
Miscellaneous Sewer Service Additions	-	45	105	455	45	45	45	740
Miscellaneous Sewer System Improvements	75	930	235	110	110	110	110	1,605
Miscellaneous Water System Improvements	190	175	110	110	110	110	110	725
Sewer Rehabilitation Program	1,910	2,035	575	575	575	575	575	4,910
Sewer System Capacity Improvements	-	1,100	6,400	575	-	40	300	8,415
Sewer Lift Station Rehabilitation	35	410	230	-	-	-	-	640
Water Line Replacement Program	50	1,415	265	910	835	580	580	4,585
Water System Capacity Improvements	305	760	1,440	2,280	2,095	2,400	2,350	11,325
Grand Total	2,785	9,105	9,360	5,015	3,770	3,860	4,070	35,180

Source of Funds

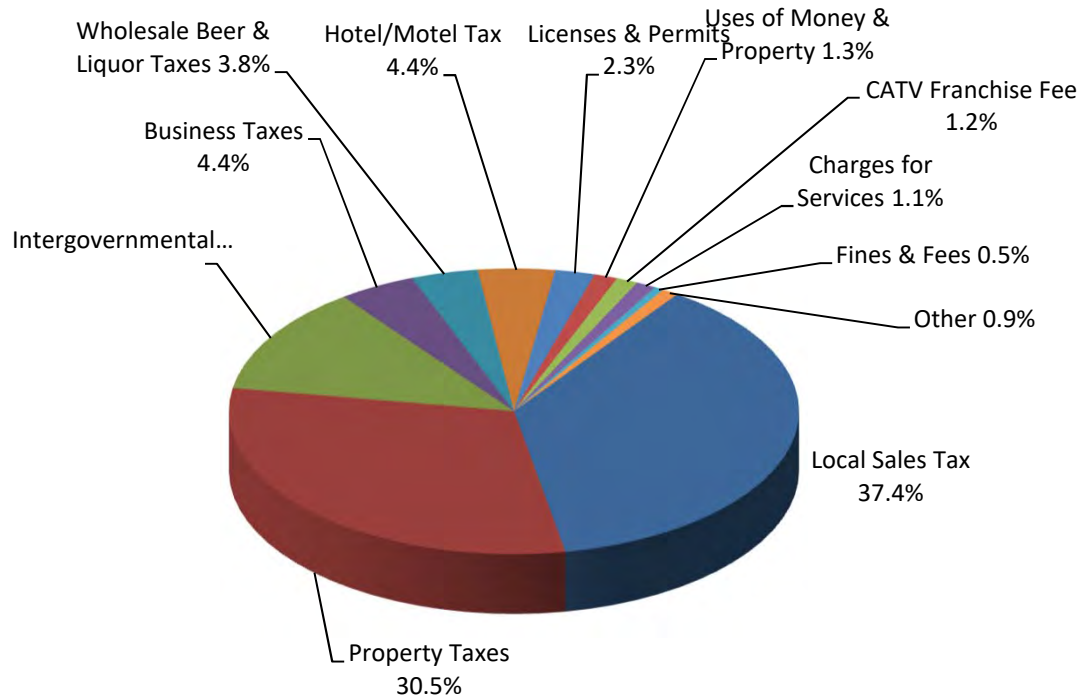
Water and Sewer Fund	570	5,165	1,415	1,705	1,630	2,975	3,375	16,265
Water Tap Fees and NCGUD Grove Tap Fees	305	760	1,440	2,280	2,095	800	350	7,725
Sewer Tap Fees	1,910	3,175	6,500	930	40	80	340	11,065
Private Sources	-	5	5	100	5	5	5	125
Water and Sewer Bond/Note Proceeds	-	-	-	-	-	-	-	-
Grand Total	2,785	9,105	9,360	5,015	3,770	3,860	4,070	35,180

GENERAL FUND REVENUES

GENERAL FUND REVENUE

MAJOR REVENUES

FY 2019 Proposed %



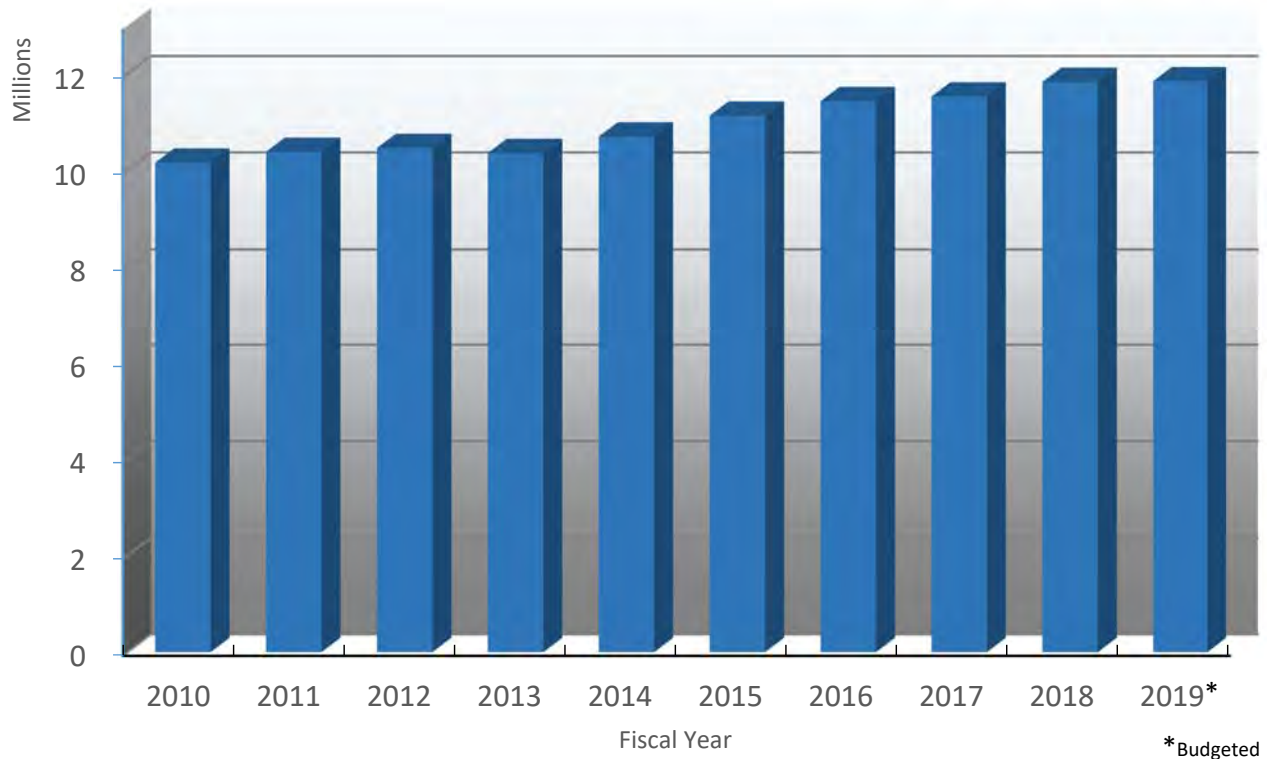
Revenue Source	FY 2019 Proposed	FY 2019 %
Local Sales Tax	\$ 14,500,000	37.4%
Property Taxes	\$ 11,850,000	30.5%
Intergovernmental	\$ 4,747,570	12.2%
Business Taxes	\$ 1,700,000	4.4%
Wholesale Beer & Liquor Taxes	\$ 1,475,000	3.8%
Hotel/Motel Tax	\$ 1,700,000	4.4%
Licenses & Permits	\$ 875,050	2.3%
Uses of Money & Property	\$ 515,600	1.3%
CATV Franchise Fee	\$ 475,000	1.2%
Charges for Services	\$ 438,000	1.1%
Fines & Fees	\$ 205,000	0.5%
Other	\$ 365,500	0.9%
Total General Fund Revenues	<u>\$ 38,846,720</u>	<u>100.1%</u>

GENERAL FUND REVENUE TAXES

REAL PROPERTY TAX

The proposed property tax rate for FY 2019 is \$.36 per \$100 of assessed value which is the same effective tax rate for 28th consecutive fiscal year. The budgeted amount for both real and personal property taxes in FY 2019 is \$11,850,000, an increase of \$340,000 or 2.95% from FY 2018. The projected amount is conservatively based on actual assessments for calendar year 2017 without any projections for new construction added to the assessment rolls in calendar year 2018. 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

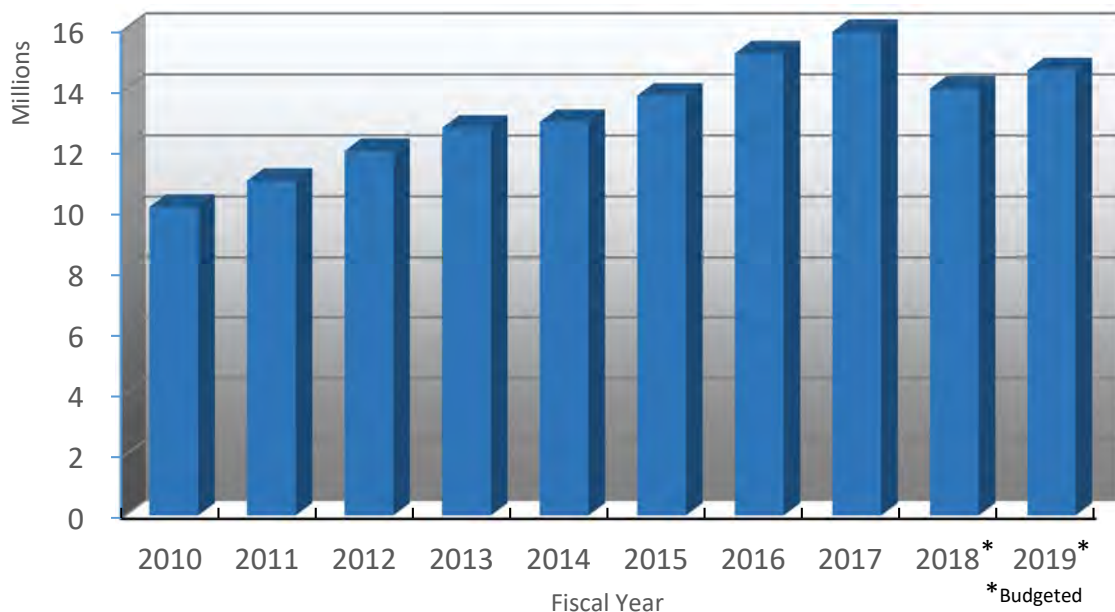
PUBLIC UTILITY PROPERTY TAX

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 2019. Because of the decline in this revenue source over the past couple of years, the FY 2019 estimate of \$100,000 represents the same amount from the FY 2018 budget. Note that the actual amount collected in FY 2018 is \$99,050, approximately \$950 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 2019 will be \$14,500,000, an increase of \$450,000 or 3.20% from last year's budgeted amount of \$14,050,000. The FY 2019 estimate is conservative taking into account FY 2018 year-to-date collection trends reflect growth of approximately 2.66% compared to FY 2017, and total FY 2018 collections are projected to be more than \$16.2 million. In January 2018, voters approved an increase in the local option sales tax rate from 2.25% to 2.75% effective April 1, 2018. As part of this increase, the Board of Commissioners approved an interlocal agreement to dedicate the City's share of this increase to the Williamson County Schools Capital Fund for three years, with the City then receiving the additional tax revenue beginning in late FY 2021.

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. Wholesale beer tax revenues have reflected minimal growth over the past couple of years. The FY 2019 estimated revenue is \$650,000, an increase of \$35,000 from the FY 2018 budgeted amount.

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 2019 of \$825,000 represents a \$25,000 or 3.1% increase from FY 2018. In FY 2017, a significant increase in revenue was likely primarily due to the implementation of wine sales in grocery stores effective July 1, 2016 and the resulting increase in the volume of liquor sold within the city.

BUSINESS TAX

The collection of business taxes 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 2019 of \$1,700,000 represents an increase of \$75,000 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 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 in April. 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 2019 is \$1,700,000, a \$125,000 or 7.9% increase from FY 2018. This estimate is based on historic trends from FY 2017 which had a year-to-date increase of 8.10% over FY 2016. 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

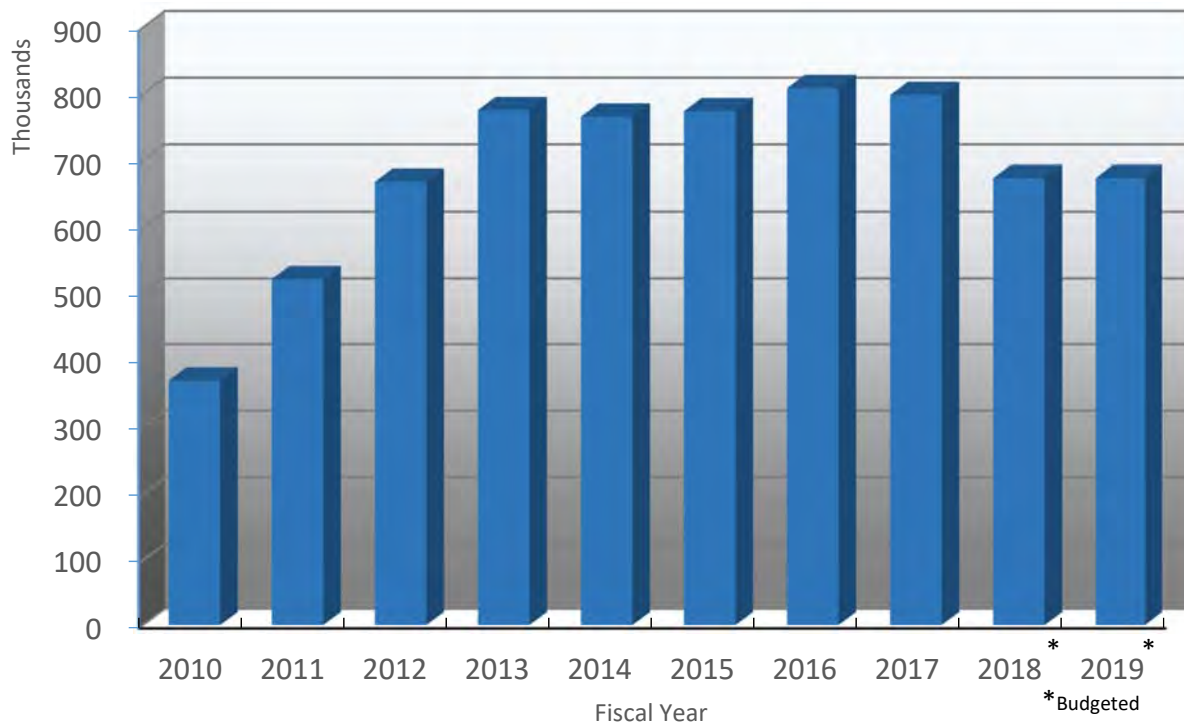
The City currently receives a 3% fee on gross revenues under the City's cable television franchise ordinance with Comcast. In addition, the City receives a 5% fee from AT&T under its statewide franchise agreement. The FY 2019 budget projection of \$475,000 is the same as FY 2018 budget. With ever increasing 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 2019 estimate is \$760,000, the same as the FY 2018 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 decrease in revenue from all other licenses and permits of \$6,750 is budgeted in FY 2019.

GENERAL FUND REVENUE INTERGOVERNMENTAL

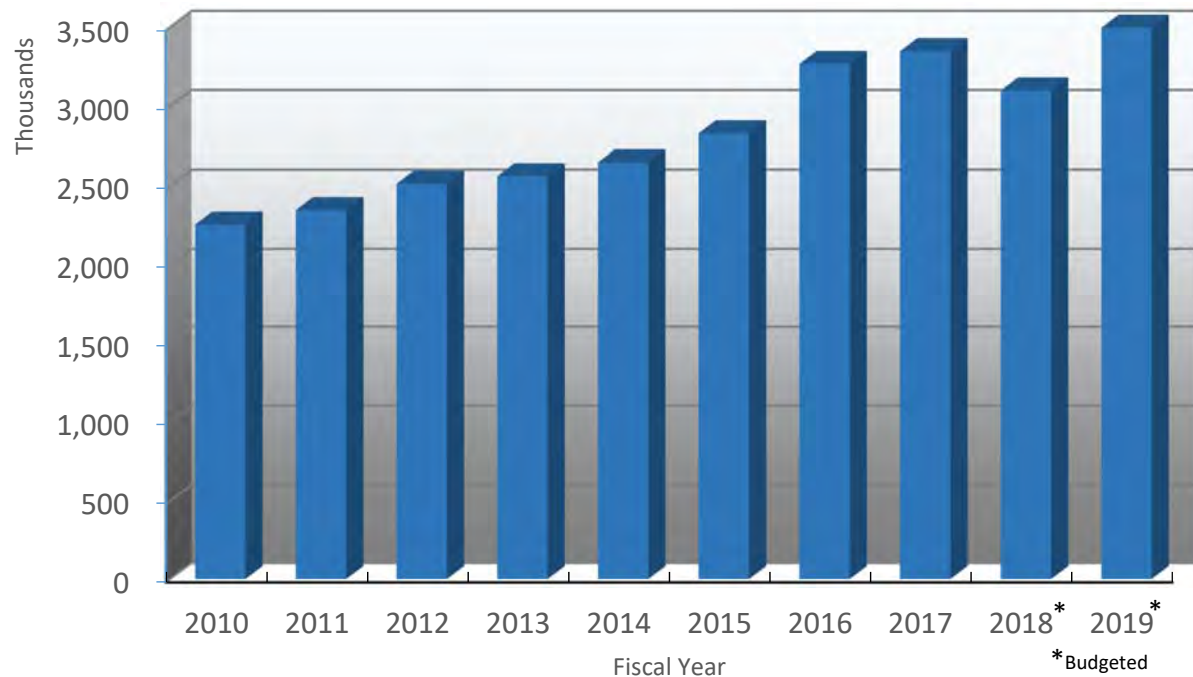
TVA PILOT (PAYMENTS IN-LIEU OF TAXES)

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 2019 budget amount is \$491,445, an increase of \$56,445 from FY 2018 with the increase primarily due to increased population from the special census.

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 2019 budget amount is \$3,496,675, which represents a \$396,675 or 13% increase from FY 2018 primarily due to an increase in population resulting from the calendar year 2018 special census.

STATE SHARED SALES TAX



GENERAL FUND REVENUE INTERGOVERNMENTAL

STATE INCOME TAX

The 4% Hall Income Tax on dividends and interest earnings (reduced from 5% in FY 2017) 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 2019 are further compounded by the fact that FY 2018 accrued collections (from the 2017 tax year) will not be known until August 1, 2018 or 30 days after the close of the fiscal year. Over the past 10 years, annual collections have ranged from as low as \$2,071,000 in FY 2010 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.

The IMPROVE Act approved by the state legislature in 2017 phases out the tax over the next four years until it is eliminated completely in tax year 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 another \$150,000 budgeted reduction to \$600,000, and in FY 2018 a further reduction of \$175,000 to \$425,000. The FY 2019 proposed budget continues that reduction even further by reducing the budgeted amount by \$150,000 to \$275,000.

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 2019 is \$200,000, an increase of \$55,000 from FY 2018.

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 2019 budget estimate is \$89,155, an increase of \$7,655 from the FY 2018 budgeted amount.

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

GENERAL FUND REVENUE INTERGOVERNMENTAL

trends show annual increases in this revenue source, with \$115,680 received in FY 2017, the projected amount for FY 2019 is a very conservative \$30,000, a \$5,000 increase from FY 2018.

COUNTY ALLOCATION - LIBRARY

Williamson County provides supplemental funding to Brentwood to support City library services because the presence of the City library means 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 2019 is \$71,950, which reflects no change from the actual FY 2018 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 2019 conservative estimate is \$150,000, the same as the FY 2018 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 \$125,000 in FY 2019, an increase of \$5,000 from the FY 2018 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 2019 projection of \$45,000 represents no change from the FY 2018 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 2019 is \$60,000, which is the same as the FY 2018 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 2019 is \$45,000, which is \$3,000 more than the FY 2018 budget.

The Historic Ravenswood mansion began hosting events in summer of 2014. The estimated rental revenue for FY 2019 is \$85,000, which is \$10,000 more than the FY 2018 budget.

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 2018 trends, the estimated amount for FY 2019 is \$40,000, the same as the FY 2018 budget.

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 2019 is \$175,000, a \$25,000 increase from the previous year's budget. The projection is based on actual collection trends in FY 2018. 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 2019 revenue estimate is \$30,000, the same amount as FY 2018.

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 City currently has a very favorable banking services agreement with Capital Bank, with FY 2018 interest earnings projected near \$500,000. However, First Tennessee Bank recently acquired Capital Bank, and with the banking agreement being up for renewal in early FY 2019, there is uncertainty regarding the interest earnings next fiscal year. Therefore, the projected interest earnings for FY 2019 is \$250,000, no change from FY 2018.

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 2019 is \$125,000, no change from the previous year.

GIS SERVICE FEE

The service fee to the Water Services Department for FY 2019 is \$90,000, the same as in FY 2018. The fee covers Geographic Information Systems services (personnel and equipment) used to accurately map the Water and Sewer infrastructure systems and its field components.

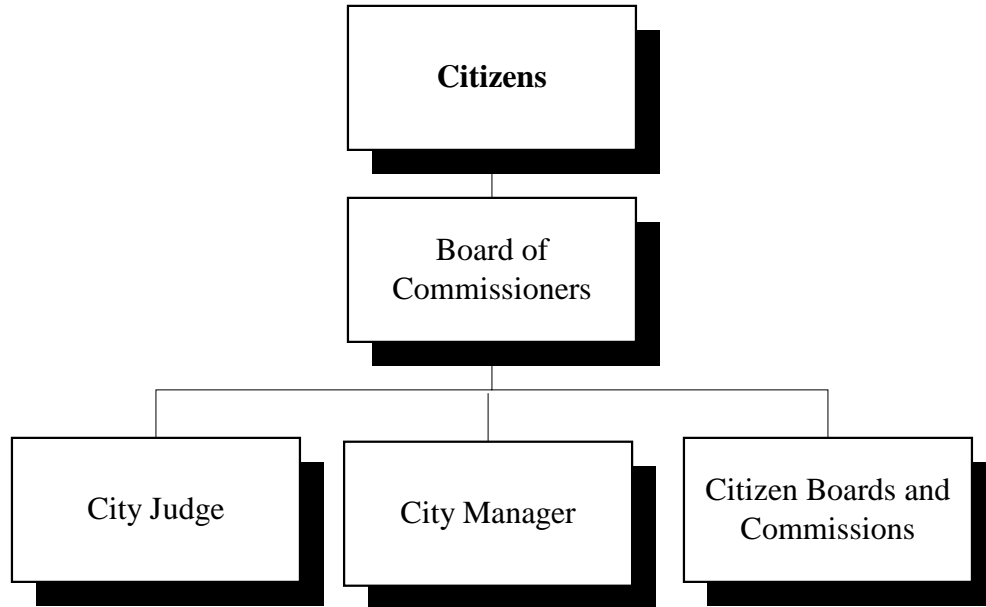
SALE OF EQUIPMENT

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 2019 budget estimate is \$25,000, the same amount as FY 2018.

**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 2016	Actual FY 2017	Budget FY 2018	YTD ACTUAL FY 2018	Budget FY 2019
Personnel Services	\$ 171,302	\$ 177,038	\$ 192,705	\$ 135,123	\$ 199,320
Operating Expenditures	23,621	18,279	27,450	8,422	33,650
Capital Outlay	-	-	-	-	-
Total	\$ 194,923	\$ 195,317	\$ 220,155	\$ 143,545	\$ 232,970

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 2019 budget reflects an overall 5% increase in health insurance program costs consistent with all budget activities with assigned personnel. Additionally, funds were added for close captioning services for Channel 19 broadcasting of City Commission meetings (\$11,000).

<u>PERFORMANCE MEASURES</u>	<u>Actual FY 2016</u>	<u>Actual FY 2017</u>	<u>Target FY 2018</u>	<u>Target FY 2019</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 2016	Actual FY 2017	Budget FY 2018	YTD-ACTUAL FY 2018	Budget FY 2019
Personnel Services	\$ 24,000	\$ 25,215	\$ 25,000	\$ 16,000	\$ 25,000
Operating Expenditures	2,092	13,209	14,500	1,394	14,500
Capital Outlay	-	-	-	-	-
Total	<u>\$ 26,092</u>	<u>\$ 38,424</u>	<u>\$ 39,500</u>	<u>\$ 17,394</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 FY 2018 to FY 2019.

CITY COURT

<u>PERFORMANCE MEASURES</u>	<u>Actual FY 2016</u>	<u>Actual FY 2017</u>	<u>Target FY 2018</u>	<u>Target FY 2019</u>
Percent of traffic cases input within 24 hours of receipt	100%	10%	100%	100%
Failure to appear in court rate	15%	15%	15%	15%
Collection of payments (minutes spent per item)	4	4	4	4

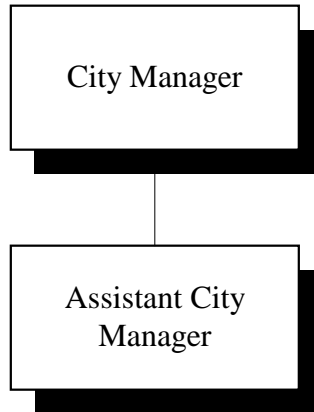
<u>WORKLOAD INDICATORS</u>	<u>Actual FY 2016</u>	<u>Actual FY 2017</u>	<u>Target FY 2018</u>	<u>Target FY 2019</u>
Total Court Sessions annually	72	60	72	48
Traffic cases per month	97	65	125	80
Number of traffic violations	3,982	4,143	5,000	5,000
Number of court cases processed	1,161	779	1,500	1,000
Fees and court costs collected	\$255,722	\$202,270	\$250,000	\$25,000

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	Actual FY 2016	Actual FY 2017	Budget FY 2018	YTD ACTUAL FY 2018	Budget FY 2019
Personnel Services	\$ 411,131	\$ 420,243	\$ 445,790	\$ 284,009	\$ 447,710
Operating Expenditures	10,232	9,692	12,800	7,441	232,800
Capital Outlay	-	-	-	-	-
Total	<u>\$ 421,363</u>	<u>\$ 429,935</u>	<u>\$ 458,590</u>	<u>\$ 291,450</u>	<u>\$ 680,510</u>

BUDGET COMMENTS

The FY 2019 budget includes an increase of 5% in the transfer for the health insurance program as reflected in all activities with full-time personnel. A reduction of \$10,000 is also reflected in Retirement Health/Life due to changes in the allocation methodology. The largest change is in Other Professional Services, where \$220,000 has been budgeted for the municipal school feasibility study, including related consultant travel expenses.

CITY MANAGER'S OFFICE

<u>PERFORMANCE MEASURES</u>	<u>Actual FY 2016</u>	<u>Actual FY 2017</u>	<u>Target FY 2018</u>	<u>Target FY 2019</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 2016</u>	<u>Actual FY 2017</u>	<u>Budget FY 2018</u>	<u>Budget FY 2019</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	Actual FY 2016	Actual FY 2017	Budget FY 2018	YTD ACTUAL FY 2018	Budget FY 2019
Personnel Services					
Operating Expenditures	\$ 200	\$ 40,934	\$ -	\$ -	\$ 45,000
Capital Outlay	-	-	-	-	-
Total	<u>\$ 200</u>	<u>\$ 40,934</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 45,000</u>

BUDGET COMMENTS

2019 is an election year for the City of Brentwood. Appropriate funds, based upon prior experience, have been included in the FY 2019 budget.

<u>PERFORMANCE MEASURES *</u>	<u>Actual FY 2016</u>	<u>Actual FY 2017</u>	<u>Target FY 2018</u>	<u>Target FY 2019</u>
Number of registered voters in Brentwood	30,109	29,771	31,000	31,000
Voter registration forms processed (countywide)	12,333	14,878	13,000	16,000

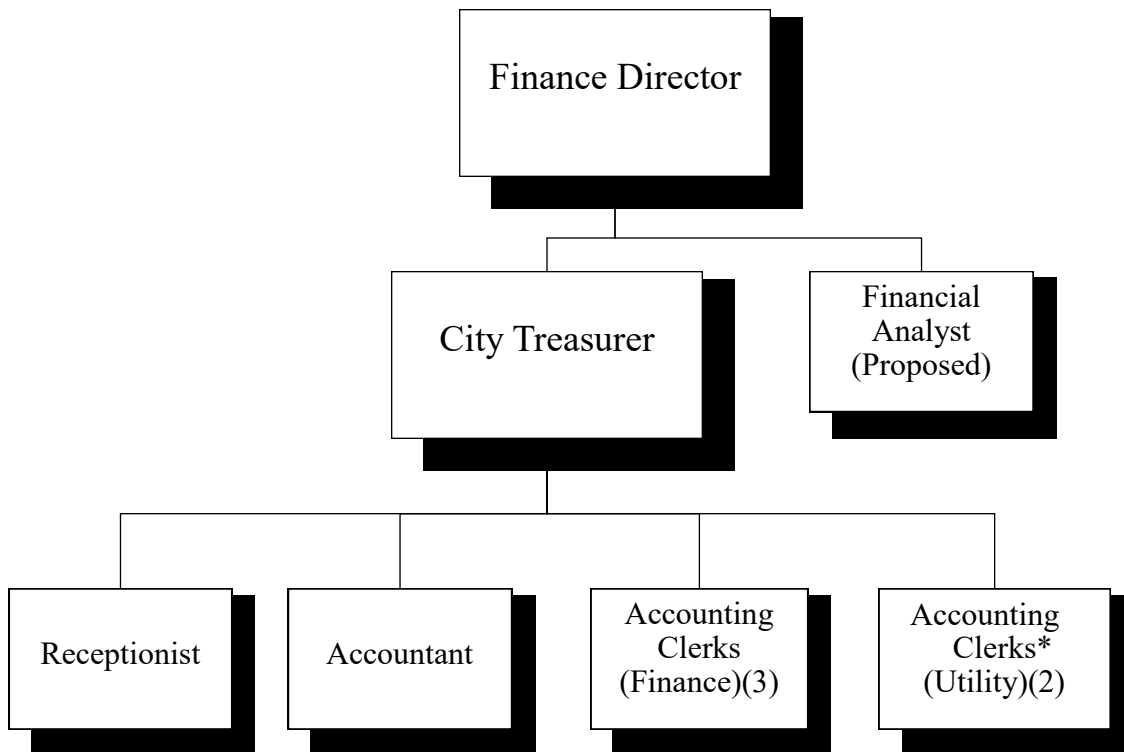
PERSONNEL SCHEDULE

No personnel are directly assigned to this activity.

* Information provided by the Williamson County Election Commission.

FINANCE DEPARTMENT

Organization Chart



* Utility Billing Accounting Clerks are assigned to and funded by the Water Services Department and organizationally managed by the Finance Department.

FINANCE DEPARTMENT 2018-2019 Non-Routine Work Plan

The Finance Department is proposing the following non-routine work items for fiscal year 2018-2019. The tasks reflect a continued emphasis on long-term planning and operational efficiencies.

1. Electronic Vendor Payment Processing

The City of Brentwood currently processes approximately 5,300 vendor checks annually. The estimated cost of processing a paper check, factoring in labor, supplies, printing and postage costs, ranges from \$1.00-\$3.00 per check. In an effort to reduce these costs, staff will research options for electronic vendor payment processing, including ACH and Virtual Purchasing Card Payments. Electronic vendor payment processes, whether ACH or Virtual Purchasing Card, is a more secure and reliable way of making vendors payments and easier bank reconciliation with little or no outstanding items to report to the State as unclaimed property. The research will review how other jurisdictions have transitioned to electronic payment systems and determine how this procedure of vendor payment must be structured to comply with State law.

Target Date: December 31, 2018

2. Budget Document Enhancements

The format of the annual operating budget for the City of Brentwood has remained relatively unchanged for approximately 20 years. In order to ensure the document provided remains relevant, is easily interpreted, and includes all information required by the Tennessee Comptroller's Office and the GFOA (Government Finance Officers Association), a project will be initiated to benchmark against other municipalities. Annually, the GFOA evaluates and grades local government budget documents and acknowledges those deemed to be "Best in Class". These documents will be reviewed and suggested enhancements will be recommended. Enhancements could include a change in format, addition or subtraction of information, utilization of additional visual aids or external reference material, etc. It is anticipated that changes would be incremental and begin with the document prepared for FY 2020.

Target Date: March 31, 2019

3. Meter Reading Project - Customer Portal Review

The City of Brentwood has 1,346 of its 9,844 water meters capable of transmitting reading data to radio towers. We have two radio towers (Robert E Lee and Trinity) in operation receiving readings from the transmitters. A third and final radio tower (Skyline) should be

FINANCE DEPARTMENT
2018-2019 Non-Routine Work Plan

up and running by May of 2018. Additional meter transmitters will be installed by a contractor later this summer and fall.

In FY 2018, the City started using a data analytics tool called Sensus Analytics. This tool allows for us to retrieve readings for billing purposes as well as monitor meter alarms and high consumption. With this tool, staff is reviewing daily reports and contacting customers regarding possible leaks. We are able to identify and resolve issues much quicker than the meters without transmitters that are only read once a month manually. During FY 2019, a review will be undertaken to assess the viability of deploying a customer portal that would allow customers to log in and view their meter data as well as set up automated email and text alert criteria such as water consumption thresholds. This project will be undertaken jointly by the Finance staff and the Water Services Department.

Target Date: June 30, 2019

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 2016	Actual FY 2017	Budget FY 2018	YTD Actual FY 2018	Budget FY 2019
Personnel Services	\$ 603,835	\$ 592,242	\$ 681,180	\$ 436,599	\$ 737,055
Operating Expenditures	179,755	180,063	216,600	173,388	220,250
Capital Outlay	-	26,710	-	-	-
Total	\$ 783,590	\$ 799,015	\$ 897,780	\$ 609,987	\$ 957,305

BUDGET COMMENTS

FY 2019 total expenditures are approximately \$2,500 less than FY 2018, with mostly minor adjustments to various operational line items. Personnel Services includes a 5% increase in the transfer for the health insurance program, as well as a 22% reduction in Retirement - Health/Life. This reduction is driven by a change in allocation methodology.

Also proposed for FY 2019 is the addition of a Financial Analyst position, 75% of the funding for which is included in the Insurance and Other Benefits budget activity and will be transferred to the Finance Department after review and endorsement by the City Commission. The cost of this position will be shared with the Water Services Department (25%) and also partially offset by elimination of the part-time Administrative Secretary position previously budgeted in this department.

FINANCE DEPARTMENT

<u>PERFORMANCE MEASURES</u>	<u>Actual FY 2016</u>	<u>Actual FY 2017</u>	<u>Target FY 2018</u>	<u>Target FY 2019</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 2016</u>	<u>Actual FY 2017</u>	<u>Target FY 2018</u>	<u>Target FY 2019</u>
Business licenses issued	2,863	2,871	2,500	2,800
Invoices - AP	11,777	11,798	11,500	11,500
Invoices - AR	91	107	100	100
Vendor checks	5,308	5,269	5,300	5,200
Total utility billings processed (includes delinquents)	143,380	145,799	145,000	150,000
GFOA CAFR & Budget Awards received	Yes	Yes	Yes	Yes
GFOA Distinguished Budget Award received	Yes	Yes	Yes	Yes
Audit Findings	0	0	0	0

<u>PERSONNEL</u>	<u>Actual FY 2016</u>	<u>Actual FY 2017</u>	<u>Budget FY 2018</u>	<u>Budget FY 2019</u>
Finance Director	1	1	1	1
City Treasurer	1	1	1	1
Financial Analyst	0	0	0	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	8

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	Actual FY 2016	Actual FY 2017	Budget FY 2018	YTD ACTUAL FY 2018	Budget FY 2019
Personnel Services	\$ 102,881	\$ 104,589	\$ 117,270	\$ 109,904	\$ 103,605
Operating Expenditures	18,903	32,764	31,200	24,432	32,900
Capital Outlay	-	-	-	-	-
Total	\$ 121,784	\$ 137,354	\$ 148,470	\$ 134,336	\$ 136,505

BUDGET COMMENTS

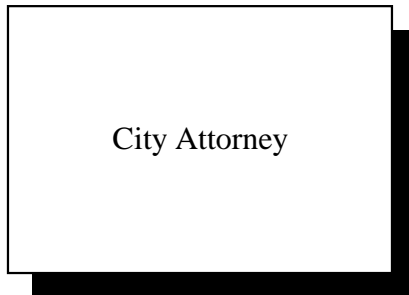
This activity provides funding for the City Recorder position and the cost of legal notices, periodic updates to the municipal code, and the maintenance agreement for the City's automated agenda management software system. The proposed FY 2019 operating expenditures reflect an 8.6% decrease from FY 2018, due primarily to the change in Personnel Services expense resulting from turnover in the City Recorder position.

CITY RECORDER

<u>PERFORMANCE MEASURES</u>	<u>Actual FY 2016</u>	<u>Actual FY 2017</u>	<u>Target FY 2018</u>	<u>Target FY 2019</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	0%	18/100%	10/100%	10/100%
Number of official records scanned into document imaging system (ordinances, resolutions and Board of Commissioners minutes)	108	136	130	130
<u>WORKLOAD INDICATORS</u>	<u>Actual FY 2016</u>	<u>Actual FY 2017</u>	<u>Target FY 2018</u>	<u>Target FY 2019</u>
Board of Commissioners Agenda Packets Assembled	23	23	24	24
<u>PERSONNEL SCHEDULE</u>	<u>Actual FY 2016</u>	<u>Actual FY 2017</u>	<u>Target FY 2018</u>	<u>Target FY 2019</u>
City Recorder	1	1	1	1

LEGAL SERVICES DEPARTMENT

Organization Chart



LEGAL SERVICES

2018-2019 Non-Routine Work Plan

A large portion of the work performed by the City's legal counsel is non-routine in nature. Typically, a significant amount of time is spent on matters that cannot be anticipated in advance. 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. Development of ROW Management Policies Related to Communication Services

The installation of private and public utilities in the public ROW is growing rapidly. With increased demand for wireless services and increased bandwidth requirements of today's technology, this trend will continue. 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 now exists 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 denser network of smaller facilities in the right-of-way. Staff from the Legal, Planning and Public Works Departments will draft proposed Municipal Code amendments and other regulatory policies needed to address standards for these systems in accordance with statutory guidelines.

Target Date: September 30, 2018

LEGAL SERVICES

2018-2019 Non-Routine Work Plan

3. Public Assembly Guidelines and Policy

The City has guidelines in the Municipal Code for issuance of parade permits, but with the evolution of public events/protests and the First Amendment over the years, staff feels it is necessary to expand upon this section of the Code to include more detailed guidelines for public special events, assemblies, and demonstrations. Staff from the Legal and Police Departments will draft proposed Municipal Code amendments to address standards to promote public safety and provide clarity to citizens and staff to ensure safe gatherings.

Target date: December 31, 2018

4. Contract Templates

The City enters into dozens of contracts each year. In many cases, including most construction related projects, the City provides a proposed contract as part of the bid process, but that is not necessarily the case for other goods and services. In those circumstances, the City often enters into a vendor provided contract after City review and edit. To streamline the review process and ensure that the City's required terms are provided to the vendor/contractor at the outset, staff will prepare templates for contracts for professional services (e.g., architects and engineers), general services, and purchases awarded as part of the competitive bidding process.

Target date: January 31, 2019

5. 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, 2019

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 2016	Actual FY 2017	Budget FY 2018	YTD ACTUAL FY 2018	Budget FY 2019
Personnel Services	\$ 204,011	\$ 209,698	\$ 218,085	\$ 188,535	\$ 173,945
Operating Expenditures	16,922	27,925	69,300	31,639	70,300
Capital Outlay	-	-	-	-	-
Total	\$ 220,933	\$ 237,623	\$ 287,385	\$ 220,174	\$ 244,245

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. An overall 15% reduction in this activity is due to turnover in the City Attorney position. Funding in the amount of \$50,000 is included for governmental relation services and outside legal counsel as needed in FY 2019.

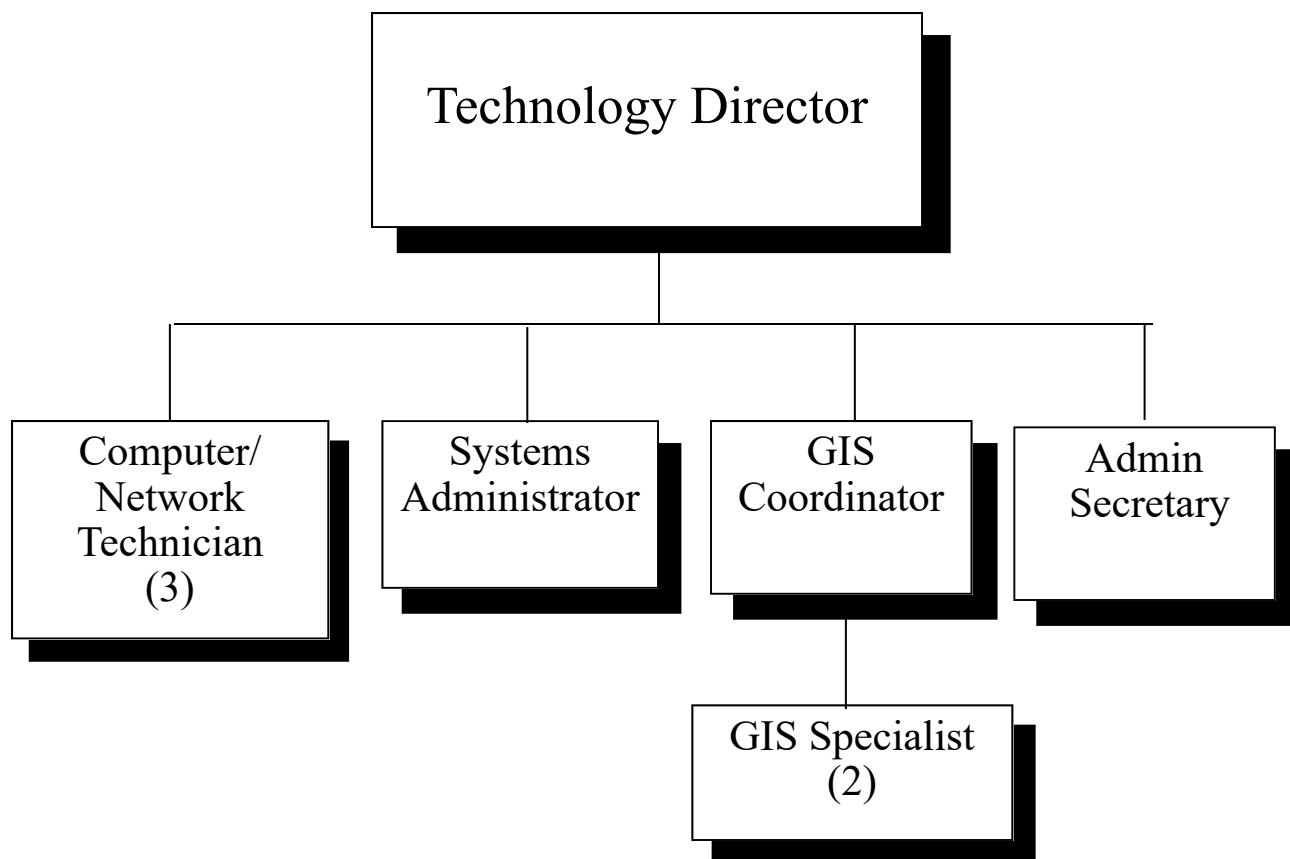
LEGAL SERVICES

<u>PERFORMANCE MEASURES</u>	<u>Actual FY 2016</u>	<u>Actual FY 2017</u>	<u>Target FY 2018</u>	<u>Target FY 2019</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 FY 2016</u>	<u>Actual FY 2017</u>	<u>Target FY 2018</u>	<u>Target FY 2019</u>
Ordinances drafted/edited/reviewed	13	20	15	15
Resolutions drafted/edited/reviewed	92	93	85	85
Contracts drafted/edited/reviewed	76	100	85	90
Legal opinions and memorandums	13	13	15	15
Pending condemnations	14	12	10	5
Pending lawsuits other than condemnations	2	1	2	2
Ordinance violations prosecuted	2	2	3	3
Appeals boards/Planning	5	6	4	5
Commission appearances				
Attorney-client meetings	0	0	0	0

<u>PERSONNEL</u>	<u>Actual FY 2016</u>	<u>Actual FY 2017</u>	<u>Budget FY 2018</u>	<u>Budget FY 2019</u>
City Attorney	1	1	1	1

TECHNOLOGY DEPARTMENT Organization Chart



TECHNOLOGY DEPARTMENT 2018-2019 Non-Routine Work Plan

The Technology Department proposes the following as its goals and objectives for the non-routine work plan for the 2018-2019 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. Construction will continue thru August 2018 then coverage testing will take place. Transition to the new system will should start in November and final acceptance of the system late January 2019.

Target Date: January 31, 2019

2. Replacement of Access Control System for City Buildings

The City uses an access control card system to assist with managing the physical security for access to City buildings and specific areas within buildings. This system also manages access and billing for copiers used by all departments. The basic components of an access control system are access cards, card readers, access control keypads, electric lock hardware and an access control server. The current system was installed in 2002 and can no longer be upgraded resulting in operational and maintenance limitations. The Human Resources Department serves as a primary operator of the current access control system and controls the printing and distribution of access cards assigned to each individual authorized to access buildings and specific areas within City properties. The Technology Department will undertake a project to replace the current access control system and work with HR staff to implement the updated system including: defining access work areas, installation of card readers, issuing new access cards to individuals, and maintenance of appropriate records.

Target Date: March 31, 2019

3. Implementation of Fiber Management System

The city recently purchased software that integrates with GIS to document the city's fiber optic networks. This will map and track attributes of the system such as schematic design, physical locations of assets, and splice points as well as other network infrastructure, inventory and splice point matrixes. The splice point manager has a GUI interface that

TECHNOLOGY DEPARTMENT 2018-2019 Non-Routine Work Plan

creates documentation and tracks strand splicing throughout the fiber network. Fieldwork will be required to gather GPS points for all of the fiber network components then add all the attributes into the software. Once the system is operational, staff will be able to graphically see what assets are affected if a single strand of fiber fails.

Target Date: April 30, 2019

4. Upgrade Video Recording Equipment for Commission Meetings

The current video recording, broadcasting, and presentation equipment used to record commission meetings at city hall is at end of life (at least 9 years old). The replacement system will support high-definition video from end to end. The equipment will be composed of mounted cameras controlled remotely that pan, tilt, and zoom (PTZ), video review monitors, switching hardware and software, graphic/titling hardware and software and digital recording hardware and software.

Target Date: September 30, 2018

5. New GIS Portal Website

The portal for ArcGIS allows for the sharing of maps, applications, and other geographic information with other departments as well as the public. The shared content is delivered through a website instead of the current client/server architecture. This portal will enable departments to use purpose built applications on mobile devices to view and collect data in the field, allowing for easier and simpler access to their information. Portions of this project will be a collaborative effort with the City of Franklin and Williamson County GIS departments to allow for better integration of shared data. This information is extremely important to maintain situational awareness during emergencies.

Target Date: May 30, 2019

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 2016	Actual FY 2017	Budget FY 2018	YTD ACTUAL FY 2018	Budget FY 2019
Personnel Services	\$ 536,297	\$ 558,264	\$ 613,370	\$ 396,690	\$ 630,580
Operating Expenditures	192,911	232,937	313,200	164,782	300,750
Capital Outlay	427,516	562,345	552,000	353,030	551,000
Total	\$ 1,156,725	\$ 1,353,546	\$ 1,478,570	\$ 914,502	\$ 1,482,330

BUDGET COMMENTS

Overall, a very small increase is proposed in the Technology budget for FY 2019. Major expenditure changes include reductions in Communications - Internet Service (-\$10,000) to reflect favorable contract pricing from Comcast, lower costs in Other Professional Services (-\$15,000), and a decrease in Computer Hardware (-\$5,000). Computer Software N/C (non-capital) costs have increased \$15,000, but are accompanied by a reduction of \$9,000 in Computer Software (capital). Added computer hardware will increase the contribution to the Equipment Replacement Fund by \$13,000.

The IT workload in FY 2019, other than routine operations, will be primarily projects funded from the Equipment Replacement Fund (\$575,000) and Capital Projects Fund (\$3,595,000), including new blade servers and chassis, a physical domain controller, switches and uninterrupted power supplies, A/V equipment in the Commission Chambers, replacement of in-car wireless equipment for public safety, and a backup server at the Service Center. 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, will continue into FY 2019. Other projects will include replacement of the city-wide card access security system and implementation of a fiber network management system.

TECHNOLOGY

<u>PERFORMANCE MEASURES</u>	<u>Actual FY 2016</u>	<u>Actual FY 2017</u>	<u>Target FY 2018</u>	<u>Target FY 2019</u>
Percent equipment repair/replace within 1 working day	96.00%	96.00%	96.00%	95.00%
Percent of phone system “up-time”	99.99%	99.99%	99.00%	99.99%
Percent of telecommunications request for service completed within 3 days	99.00%	99.00%	98.00%	98.00%
Percent of network service hours up-time	99.99%	99.99%	99.99%	99.00%
Percent of new users coordinated within 2 weeks	100.00%	100.00%	100.00%	100.00%

<u>WORKLOAD INDICATORS</u>	<u>Actual FY 2016</u>	<u>Actual FY 2017</u>	<u>Target FY 2018</u>	<u>Target FY 2019</u>
Number of service calls	6,400	6,300	6,750	6,600
Number of Network Devices(city-wide)	1,140	1,400	1,460	1,500

<u>PERSONNEL SCHEDULE</u>	<u>Actual FY 2016</u>	<u>Actual FY 2017</u>	<u>Budget FY 2018</u>	<u>Budget FY 2019</u>
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>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
Total	5.5	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 2016	Actual FY 2017	Budget FY 2018	YTD ACTUAL FY 2018	Budget FY 2019
Personnel Services	\$ 259,420	\$ 268,579	\$ 281,225	\$ 181,133	\$ 298,130
Operating Expenditures	27,739	29,917	42,470	28,457	41,170
Capital Outlay	-	-	6,000	5,541	8,300
Total	\$ 287,159	\$ 298,496	\$ 329,695	\$ 215,131	\$ 347,600

BUDGET COMMENTS

The FY 2019 budget includes a 5% increase (\$1,600) in the contribution to health insurance, as well as funding in Salaries-Part Time for an intern to assist with the fiber management project (\$6,000). Continued funding is included for the 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 (\$27,000). One GPS unit will be replaced in FY 2019 along with the associated software (\$9,300).

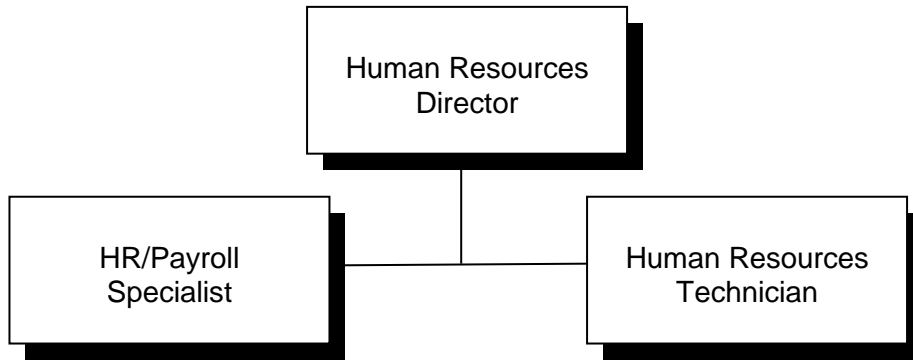
With a major portion of the GIS activity dedicated to the needs of the Water Services Department, a GIS Service Fee is charged annually to the department. The fee (\$90,000) is recorded as a revenue to the General Fund under line item 110-36225.

GEOGRAPHIC INFORMATION SYSTEMS

<u>PERFORMANCE MEASURES</u>	<u>Actual FY 2016</u>	<u>Actual FY 2017</u>	<u>Target FY 2018</u>	<u>Target FY 2019</u>
Percent map requests are performed within 2 working days	98%	98%	98%	98%
Percent digital data requests are performed within 1 working day	98%	98%	98%	98%
Percent of online mapping up-time	99%	99%	99%	99%
Percent of GIS data updated within 3 days of change	99%	99%	99%	99%
<u>WORKLOAD INDICATORS</u>	<u>Actual FY 2016</u>	<u>Actual FY 2017</u>	<u>Target FY 2018</u>	<u>Target FY 2019</u>
Percent of items collected (GPS)	95%	96%	96%	96%
Number of GIS users	45	45	45	47
<u>PERSONNEL SCHEDULE</u>	<u>Actual FY 2016</u>	<u>Actual FY 2017</u>	<u>Budget FY 2018</u>	<u>Budget FY 2019</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

Organization Chart



HUMAN RESOURCES DEPARTMENT 2017-2018 Non-Routine Work Plan

The Human Resources Department proposes to undertake the following non-routine work projects for the 2018-2019 fiscal year.

1. Time and Attendance Reporting

This work plan will involve investigating options for automating time and attendance reporting to streamline and improve accuracy of payroll processing. Currently, reporting employee time and attendance for entry into the payroll system is a manual process requiring many staff hours to accurately report individual pay for each payroll cycle. There are many systems available to automate this process through various devices that interface with the current payroll system. While implementing an automated reporting system would require an initial capital investment, the ROI from labor savings could offset the initial cost in a reasonable time. This would require issuing a Request for Proposal (RFP) in accordance with current purchasing requirements. A recommendation for selection and implementation would be included in the 2020 fiscal year budgeting process.

Target Date: February 2019

2. HRIS- Human Resources Information Systems

Currently the Human Resources Department's administrative and record keeping functions are primarily a manual process requiring the completion of various paper forms to build employees personnel files and maintain records of the history of each employee's individual employment life cycle with the City.

In November 2016, the HR Department implemented an automated applicant tracking system. Using this system, applicants apply for open positions online using a link on the City's website and can be automatically screened based on specific job requirements. Applications are maintained in an electronic database and qualified candidates are referred to the appropriate hiring manager. Implementation of this system has significantly improved and streamlined the hiring process for the applicant and City staff.

In the proposed FY 2019 operating budget, additional funding is proposed to implement an automated onboarding system. This system is designed to allow new employees to complete the required documentation online. Information contained in the applicant tracking system will automatically populate some fields in the required documentation in the orientation process including completion of: Form I9, Form W4, direct deposit information, emergency contact, benefit enrollment and all other forms required of new employees.

HUMAN RESOURCES DEPARTMENT

2017-2018 Non-Routine Work Plan

In addition to applicant tracking and onboarding (mentioned above), these systems can also offer electronic personnel files, automatic approvals of salary changes and time off requests, promotions and transfers, performance management, learning management, and benefit administration including open enrollment. Many systems also offer an employee self-service feature where employees can make limited changes to their personal information and employee profile e.g. address changes, withholding changes, etc., and an e-signature feature where employees can sign required forms electronically.

Having a completely integrated system would eliminate redundancies and improve efficiencies in many areas of human resources administration. These systems also offer robust reporting capabilities, which supports the human resource department's efforts in data analysis and trends. Systems permissions can also be assigned to each department so they can access analytic information related to their employee groups.

This work plan will involve analyzing the cost/benefit of available HRIS programs exclusive of the current payroll system. It will involve issuing a Request for Proposals (RFP) and developing recommendations for long-term solutions to HR administration. Recommendations will be included in the 2020 fiscal year budget process.

Target Date: March 2019

3. Replacement of Access Control System for City Buildings

The City uses an access control card system to assist with managing the physical security for access to City buildings and specific areas within buildings. This system also manages access and billing for copiers used by all departments. The basic components of an access control system are access cards, card readers, access control keypads, electric lock hardware and an access control server. The current system was installed in 2002 and can no longer be upgraded resulting in operational and maintenance limitations.

The Human Resources Department serves as a primary operator of the current access control system and controls the printing and distribution of access cards assigned to each individual authorized to access buildings and specific areas and within City properties.

The Technology Department will undertake a project to replace the current access control system and work with HR staff to implement the updated system including: defining access work areas, installation of card readers, issuing new access cards to individuals, and maintenance of appropriate records.

Target Date: March 31, 2019

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 2016	Actual FY 2017	Budget FY 2018	YTD ACTUAL FY 2018	Budget FY 2019
Personnel Services	\$ 285,675	\$ 288,010	\$ 304,120	\$ 194,782	\$ 318,220
Operating Expenditures	132,724	143,791	150,830	92,832	160,225
Capital Outlay	-	-	-	-	-
Total	\$ 418,399	\$ 431,802	\$ 454,950	\$ 287,614	\$ 478,445

BUDGET COMMENTS

The Human Resources budget reflects a 5.2% increase from FY 2018. Additional funding is included in Other Professional Services for online software to assist with employee on-boarding (\$6,500). Like all departments with full-time employees, there is a 5% increase in the Health Insurance line item. Additionally, Computer Software N/C (non-capital) includes the H.R. Department's share of SecureAP software, something necessary to ensure security in the check printing process. This cost is being shared with the Finance Department.

HUMAN RESOURCES

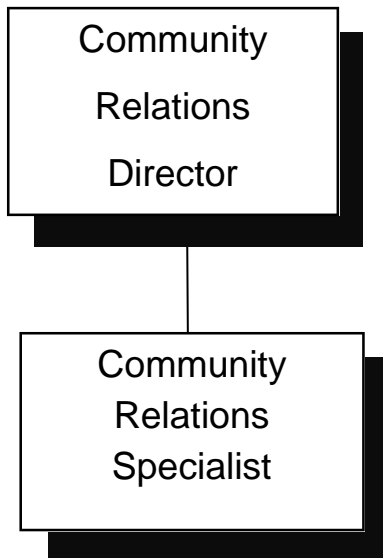
<u>PERFORMANCE MEASURES</u>	<u>Actual FY 2016</u>	<u>Actual FY 2017</u>	<u>Target FY 2018</u>	<u>Target FY 2019</u>
Percent positions filled within 60 days	97%	93%	100%	100%
Targeted time to fill senior management positions	180	180	180	180
Targeted time to fill professional positions	NA	NA	60	60
Targeted time to fill clerical positions	NA	NA	35	35
Targeted time to fill labor positions	25	27	35	35
Number and percent of employees hired who complete probationary period	27/96%	44/84%	30/85%	30/85%
Number and percent of internal promotions	11	8	10	10
Employee turnover rate (incl. PT)	13.80%	14.30%	12%	15%
Employee turnover rate (FT only)	10.60%	12.60%	10%	12%

<u>WORKLOAD INDICATORS</u>	<u>Actual FY 2016</u>	<u>Actual FY 2017</u>	<u>Target FY 2018</u>	<u>Target FY 2019</u>
Positions filled (incl. internal)	28	52	40	50
Applications received	3,641	2,854	2,500	3,000
Applicants tested/interviewed	187/153	202/213	200/150	225/250
Terminations/separations (incl. PT)	45	43	40	45
Grievances/hearing/lawsuits	0	0	0	0
Dental claims processed	515	483	550	550

<u>PERSONNEL SCHEDULE</u>	<u>Actual FY 2016</u>	<u>Actual FY 2017</u>	<u>Budget FY 2018</u>	<u>Budget FY 2019</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

Organization Chart



COMMUNITY RELATIONS DEPARTMENT

2018-2019 Non-Routine Work Plan

The City's Community Relations Department performs a large amount of work that is non-routine in nature. A growing amount of time is dedicated toward daily media requests, public record requests, social media updates, website management, and video production. All of these tasks require adequate time and effort spent gathering information and coordinating with 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 2018-19 fiscal year:

1. Oversee City's 50th Anniversary Celebration

On April 15, 2019, the City of Brentwood will celebrate its 50th year as an incorporated city. The City Commission has indicated that it would like to see a larger celebration than in years past that spans the length of the year with various community events. The FY 2019 budget includes funding for the celebrations, a historical video, the hiring of a graphic artist to update the city's logo and create a style guide, commemorative items, etc. A steering committee made up of 12 members consisting of five residents, one commissioner, and six advisory board members has been created to guide the planning efforts for this yearlong celebration. Civic and community groups will assist in the planning as sub-committees.

Target Date: Ongoing through CY 2019

2. Smith Park Slave Cabin Stabilization

The cabins are reminders of the African American workforce necessary to operate the Ravenswood plantation in the early 19th century. Because most cabins were typically constructed of wood framed or log structures, the fact that these buildings are constructed of brick is significant. At that time, most free people in Tennessee did not live in brick homes with wood floors. This project would repair the cabins to a condition where visitors could potentially enter them.

Target Date: June 30, 2019

3. City Style and Branding Guidelines

In conjunction with the City's 50th anniversary celebration, the city will launch its first ever-branding guideline. Created by a hired graphic artist, this guide will outline the city's official use of colors, font, and placement of logos. The FY 2019 budget includes funding for the hiring of a graphic artist to update the city's logo and create a style guide. With the release of a branding guideline, all city departments will use fonts and logos consistently. The guidelines will also include email signature and business card updates.

Target Date: January 2019

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 2016	Actual FY 2017	Budget FY 2018	YTD Actual FY 2018	Budget FY 2019
Personnel Services	\$ 200,580	\$ 241,545	\$ 208,905	\$ 115,108	\$ 199,525
Operating Expenditures	132,229	121,951	163,700	85,946	203,650
Capital Outlay	-	-	-	-	-
Total	\$ 332,810	\$ 363,496	\$ 372,605	\$ 201,055	\$ 403,175

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.

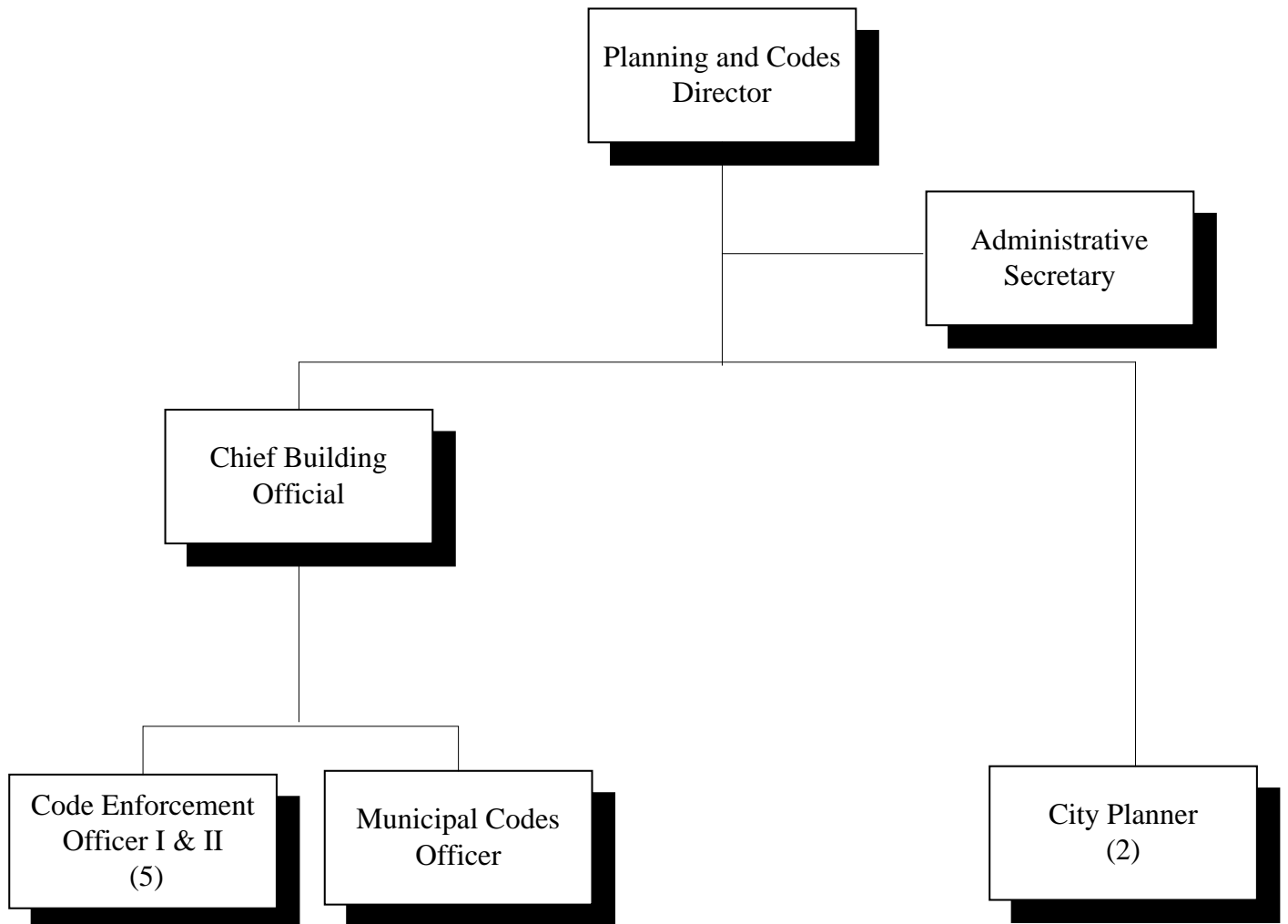
The budget for Community Relations reflects an overall 8.2% increase from FY 2018, which is entirely attributable to the addition of \$55,000 for the 50th Anniversary Celebration in FY 2019. Otherwise, expenditures are down 6.6% in this department. Continued funding is provided for the preparation, printing and mailing of the semi-annual newsletter to all residents. Special events such as the concert series at the Eddy Arnold amphitheater and the July 4th celebration are budgeted at \$35,000. This reflects the true expected net cost to the City for the concert series after private sponsorships. 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 Commission (\$2,500).

COMMUNITY RELATIONS DEPARTMENT

<u>PERFORMANCE MEASURES</u>	<u>Actual FY 2016</u>	<u>Actual FY 2017</u>	<u>Target FY 2018</u>	<u>Target FY 2019</u>
Public use of City social media platforms (measured by engagement volume /total users across Facebook, Twitter, Instagram and YouTube, Nextdoor)	n/a	n/a	10K	11K
Public use of City website (page views per year)	1.3M	1.5M	1.7M	1.9M
<u>WORKLOAD INDICATORS</u>	<u>Actual FY 2016</u>	<u>Actual FY 2017</u>	<u>Target FY 2018</u>	<u>Target FY 2019</u>
City events	22	24	30	35
City newsletter (April/October)	2	2	2	2
City website users per year	242K	273K	300K	315k
Facebook (number of followers)	2,709	3,365	3,800	4,200
Instagram	0	0	320	450
Twitter (number of followers)	3,144	3,500	4,200	5,600
YouTube subscribers	8	8	40	40
NextDoor % population	40	45	56	65
Press releases	8	35	75	85
Media inquires	20	150	175	200
Videos Produced	0	20	35	45
<u>PERSONNEL SCHEDULE</u>	<u>Actual FY 2016</u>	<u>Actual FY 2017</u>	<u>Budget FY 2018</u>	<u>Budget FY 2019</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



PLANNING AND CODES DEPARTMENT

2018-2019 Non-Routine Work Plan

The following non-routine work projects for the Planning and Codes staff are proposed for Fiscal Year 2018-2019.

1. Work with Legal & Planning Departments to Develop ROW Management Policies

The installation of private and public utilities in the public ROW is growing rapidly. With increased demand for wireless services and increased bandwidth requirements of today's technology, this trend will continue. 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 now exists 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 denser network of smaller facilities in the right-of-way. Staff from the Legal, Planning and Public Works Departments will draft proposed Municipal Code amendments and other regulatory policies needed to address standards for these systems in accordance with statutory guidelines.

Target Date: September 30, 2018

2. Prepare Specifications and RFP for Electronic Plans submittal and review software

In the past year, other agencies, including Franklin and Williamson County have moved to a software system designed to allow receipt and staff review of building plans electronically. Staff has been researching methods for electronic plan review for some time. The ideal program would be one that would supplement the vast amount of data that we currently maintain in TrakIT, our permitting software. Staff has used the TrakIt Software since late 2003. The current version of Trakit does not support electronic plan submittal and review.

Staff proposes to draft a Request for Proposals and develop specifications to identify and recommend a hosted or cloud based Electronic Plans Review solution for funding in the FY 2020 budget. The ideal solution will allow the upload of electronic copies of plans and supporting documents and payment of associated processing fees via a public web portal. All plans submitted would be processed electronically for required and suggested changes to meet engineering, technical, and code requirements and specifications. Centralized tracking of permits and inspections should be included and available. Mobile and remote access will be required as part of the specifications. It is envisioned that the new software system will be integrated with the current data maintained in TrakIT. With the implementation of the electronic submittal/review, excess paper in the form of plans would be reduced greatly.

Target Date: January 31, 2019

PLANNING AND CODES DEPARTMENT
2018-2019 Non-Routine Work Plan

3. Adopt the 2018 ICC Residential, Commercial and Property Maintenance Codes (excluding energy codes);

The City currently enforces the 2012 International Codes Council (ICC) Building, Gas, Mechanical Plumbing, Swimming Pool and Property Maintenance codes. During the last fiscal year, Codes staff acquired advance copies of the 2018 ICC and completed a review to assess the significant changes from the 2012 ICC. Informational sessions are planned by staff beginning mid-summer 2018 to educate the building community of the significant changes between the two code versions. Adoption is targeted for Winter 2018/2019.

As part of the adoption of the 2018 Codes, and in consultation with the Fire Department, staff will likely propose several local amendments to the building code that affect Chapter 14 of the Municipal Code 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 (ISO 4) and commercial (ISO 3) structure ratings. The City is required to adopt/enforce the code that is within two versions of the newest version. Generally, ICC updates its codes every three years

Target date: January 31, 2019

4. Review/Update City's Fencing Regulations (jointly with Engineering Department)

In May 2005, the City adopted the current fence standards. Those standards were developed to provide uniform criteria for fences in all zoning districts.

Currently, a permit is not required for the construction of a fence (except for fences in the floodplain). In lieu of a permit, staff offers a courtesy review which involves confirmation that the proposed plan meets the requirements of the fence standards, does not interfere with existing utilities, and encroach into established easements or adjacent properties. If needed, staff conducts field visits as part of each review.

The construction of fences obviously does not require significant time to complete and can easily be erected over a weekend. Since no permit is required, not all fence proposals are reviewed by staff, and therefore some are not properly placed. Staff discovers these situations after the fact, which then involves additional staff time in an attempt to correct and frustration from residents.

A great deal of Planning and Engineering staff time is expended on courtesy fence reviews. This item proposes to study the time spent on these reviews and provide recommendations regarding amendments to the standards and possible implementation of a permit requirement for the construction of a fence. Such a requirement would help to recover some of the staff expenses related to the review of the fence proposals.

Target Date: February 28, 2019

PLANNING AND CODES DEPARTMENT
2018-2019 Non-Routine Work Plan

5. 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, addition or change of use within an existing structure. 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 engineering and construction of 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 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: December 31, 2018

6. Miscellaneous Zoning Ordinance Amendments (Joint effort with the Legal Department)

As time permits, staff has worked on drafts of various amendments to the City's Zoning Ordinance. Prior to formal consideration, these amendments 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:

Modifications to provisions for open space in OSRD subdivisions
Tree protection (Draft revisions completed)
Off-street parking requirements
Nonconforming lots, structures, and uses of property

Target date: Various completion dates during the fiscal year

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 2016	FY 2017	FY 2018	ACTUAL	Budget
				FY 2018	FY 2019
Personnel Services	\$ 338,415	\$ 328,876	\$ 363,120	\$ 243,127	\$ 370,160
Operating Expenditures	71,559	67,312	130,500	76,519	97,300
Capital Outlay	6,000	8,470	7,000	-	7,000
Total	\$ 415,974	\$ 404,659	\$ 500,620	\$ 319,646	\$ 474,460

BUDGET COMMENTS

The proposed budget for Planning in FY 2019 is 5.2% lower than in FY 2018. This is largely due to a reduction in Retirement - Health/Life resulting from a change in allocation methodology (\$6,500), and the fact that the Special Census (\$40,000) expenses will not recur in FY 2019. As with all activities with full-time personnel, the Health Insurance line item reflects an increase of 5% (\$1,600).

PLANNING

<u>PERFORMANCE MEASURES</u>	<u>Actual FY 2016</u>	<u>Actual FY 2017</u>	<u>Target FY 2018</u>	<u>Target FY 2019</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 2016</u>	<u>Actual FY 2017</u>	<u>Target FY 2018</u>	<u>Target FY 2019</u>
Planning Commission Cases	101	179	125	145
Board of Zoning Appeals Cases Reviewed	20	15	25	20
Administrative Home Occupations (New & Renewed)	614	575	600	525
Flood Insurance/Zoning Determinations	49	68	10*	40
Special Event/Tent Permits	11	24	10	15
Minor Land Use Cases/Administrative	12	14	12	10
Zoning District Verifications	209	84	150	70

<u>PERSONNEL SCHEDULE</u>	<u>Budget FY 2016</u>	<u>Budget FY 2017</u>	<u>Budget FY 2018</u>	<u>Budget FY 2019</u>
Planning and Codes Director	1	1	1	1
City Planner	<u>2</u>	<u>1</u>	1	1
Planner II		<u>1</u>	<u>1</u>	<u>1</u>
Total	3	3	3	3

* The difference in the numbers between FY 2017 and FY 2018 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 2016	Actual FY 2017	Budget FY 2018	YTD Actual FY 2018	Budget FY 2019
Personnel Services	\$ 764,111	\$ 781,741	\$ 828,770	\$ 495,225	\$ 851,005
Operating Expenditures	40,227	53,904	60,000	27,618	69,100
Capital Outlay	-	52,808	53,500	57,876	-
Total	\$ 804,338	\$ 888,453	\$ 942,270	\$ 580,719	\$ 920,105

BUDGET COMMENTS

The FY 2019 budget includes mostly minor adjustments from the FY 2018 budget. Health insurance has increased 5% (\$4,275), similar to all departments with full-time employees. 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. Funding is also provided to purchase the new 2018 ICC Codes (\$7,000) for use by the City's building inspectors.

CODES ENFORCEMENT

<u>PERFORMANCE MEASURES</u>	<u>Actual FY 2016</u>	<u>Actual FY 2017</u>	<u>Target FY 2018</u>	<u>Target FY 2019</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).	90%	90%	90%	90%
Percent of building inspection requests completed within 3 business days. (After completion of State Electrical Inspection)	95%	90%	95%	90%

<u>WORKLOAD INDICATORS</u>	<u>Actual FY 2016</u>	<u>Actual FY 2017</u>	<u>Target FY 2018</u>	<u>Target FY 2019</u>
Building Permits (All Permit Types)	2,984	2,262	3,000	2,500
Building Permit Plans Issued ⁽¹⁾	513	543	550	525
Building Related Inspections ⁽²⁾	8,254		8,500	
Total Inspections	15,573	14,344	16,000	15,000
Single-Family Permits Issued ⁽³⁾	189	187	190	170
Code Enforcement Cases Investigated (All Types, Includes Home Occupation Violations)	302	155	340	160
Walk-In Visitors	12,296	11,016	12,000	11,500
Incoming Telephone Calls	19,657	19,053	20,500	19,000

<u>PERSONNEL SCHEDULE</u>	<u>Actual FY 2016</u>	<u>Actual FY 2017</u>	<u>Budget FY 2018</u>	<u>Budget FY 2019</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 2016	Actual FY 2017	Budget FY 2018	YTD Actual FY 2018	Budget FY 2019
Personnel Services	\$ 689,335	\$ 660,864	\$ 714,730	\$ 400,145	\$ 726,730
Operating Expenditures	69,711	65,121	80,000	(1,849)	80,000
Capital Outlay	-	-	-	-	-
Total	\$ 759,045	\$ 725,986	\$ 794,730	\$ 398,296	\$ 806,730

BUDGET COMMENTS

This activity initially centralizes for easier consideration the cost of additional staffing positions and other non-departmental expenses related to personnel. This activity no longer reflects proposed merit/market salary adjustments as in years past, a change requested by the City Commission as part of the FY 2018 budget review. A total of four (4) new positions are proposed, including two (2) police officers, a Financial Analyst in the Finance Department, and an Equipment Operator in Public Works. The total cost of the new positions, including taxes and benefits, is \$296,464. The Water Department will fund 25% of the new Financial Analyst position, making the General Fund impact \$277,770. Educational Reimbursements were increased \$7,000 to reflect actual utilization, and \$5,000 was added for an incentive fund for employee participation in congestion management ride-sharing programs.

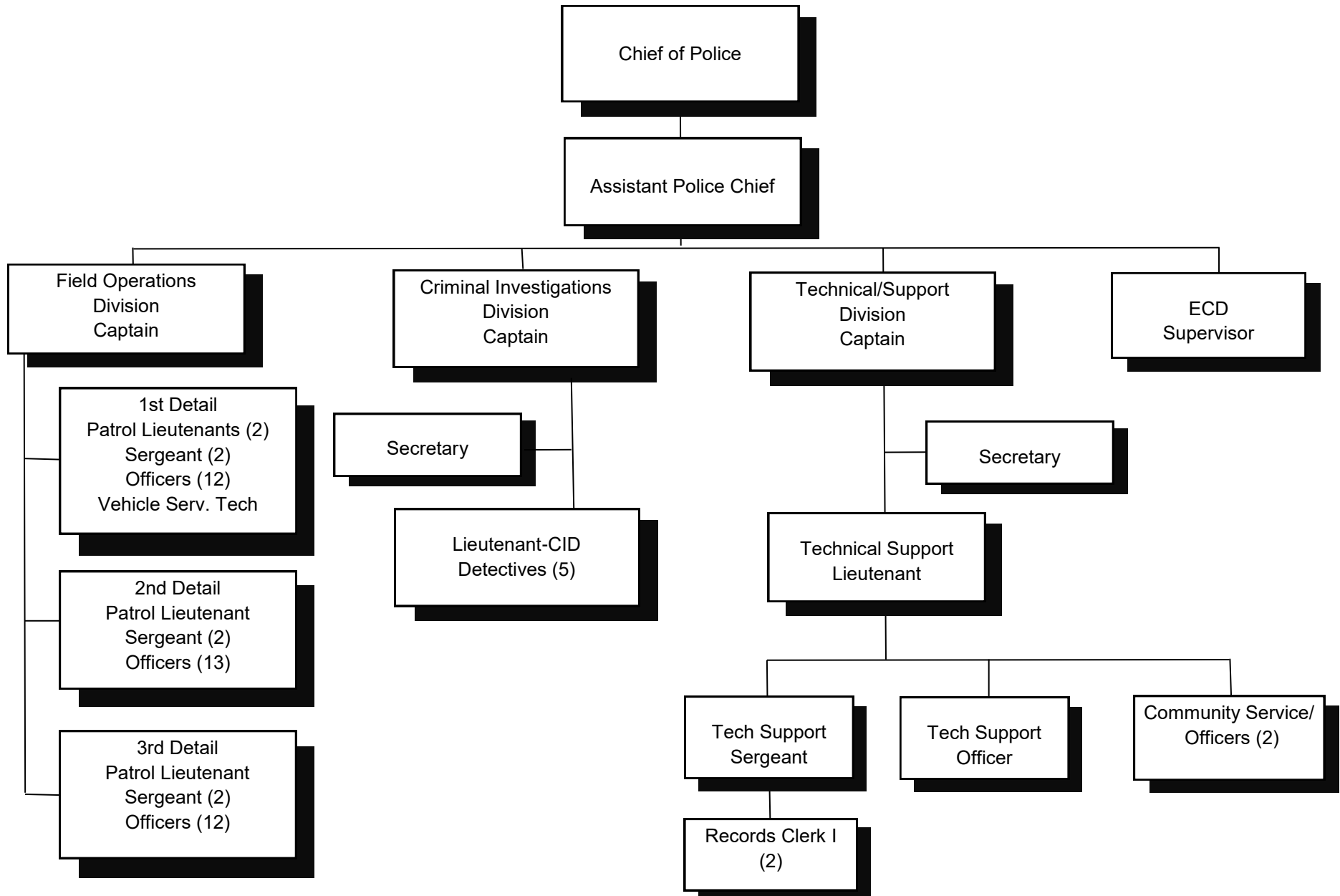
After initial review and endorsement of the proposed new positions, these costs will be reallocated to the respective departments.

PERSONNEL SCHEDULE

No personnel are directly assigned to this activity

POLICE DEPARTMENT

Organization Chart



POLICE DEPARTMENT 2018-2019 Non-Routine Work Plan

The Police Department proposes the following as its goals and objectives for the non-routine work plan for the 2018-2019 fiscal year:

1. Finalize Response Policies and Procedures Between Multiple Agencies and Conduct a Full-Scale Countywide Exercise for Active Shooter Events

The Police Department, in cooperation with the Fire & Rescue Department and various Williamson County partners, will finalize an operational guideline that will prescribe required response resources, equipment, policies and procedures in the event of an Active Shooter/Hostile Event. This process will build upon a draft guideline currently in place and utilize lessons learned from a joint fire & rescue and police tabletop exercise, which was conducted earlier this year. Fire & rescue and police personnel will attend the Active Aggressor Integrated Response (AAIR) course in the summer of 2018 to build upon the Tactical Emergency Casualty Care (TECC) course that all operational fire & rescue personnel and selected police personnel attended in 2017. Immediately following this training, joint response drills will be conducted which will leverage lessons learned from the AAIR course, specifically assessing interoperable communications, unified command, and coordinated entry into non-hostile areas. A full-scale exercise planned for June of 2019 will enable us to implement and assess our planning processes on a countywide scale.

Target Dates: Completion of operating guideline and purchase of equipment: October 31, 2018 Full Scale Exercise: June 30, 2019

2. Public Assembly Guidelines and Policy

The City has guidelines in the Municipal Code for issuance of parade permits, but with the evolution of public events/protests and the First Amendment over the years, staff feels it is necessary to expand upon this section of the Code to include more detailed guidelines for public special events, assemblies, and demonstrations. Staff from the Legal and Police Departments will draft proposed Municipal Code amendments to address standards to promote public safety and provide clarity to citizens and staff to ensure safe gatherings.

Target Date: December 31, 2018

3. Update of e-Citation System to Include Collection of a \$5 Fee on Traffic Citations

This item provides for replacement of existing handheld ticket writers with new devices. The cost is proposed to be offset by adoption of an ordinance (permissible by law) to levy a \$5.00 municipal court e-Citation fee in addition to all other court fees. The fee may only be used for the following purposes: (1) Electronic citation system and program related

POLICE DEPARTMENT

2018-2019 Non-Routine Work Plan

expenditures; (2) Related expenditures by the Police Department for technology, equipment, repairs, replacement and training to maintain electronic citation programs; and, (3) Computer hardware purchases, usual and necessary computer related expenses, or replacement. Once the city adopts such a fee, the ability to collect it must sunset five years from the ordinance's adoption. The Police Department will work with the City Attorney in development of the ordinance for consideration by the Board of Commissioners. If the ordinance is approved, the Police Department will work with the Finance Department to implement collection and proper accounting of the fee revenue.

Target Date: December 31, 2018

4. Planning and Development of Police Headquarters Facility

The design and construction of a new Police facility is included in the city's capital improvements program. In the coming fiscal year, staff will work with the architect team to transition the project from the space study and schematic design phase to the full design phase. This would include the selection of a construction management firm to work alongside the architect to insure the building design is done in a way that allows for the most cost efficient construction methods. The goal is to complete design work and have the project ready to be bid by late in FY 2019.

Target Date: May 31, 2019

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 2016	Actual FY 2017	Budget FY 2018	YTD Actual FY 2018	Budget FY 2019
Personnel Services	\$ 5,604,798	\$ 5,955,481	\$ 6,506,945	\$ 4,119,548	\$ 6,822,355
Operating Expenditures	811,957	789,382	825,945	520,650	896,995
Capital Outlay	391,302	405,290	423,000	285,949	603,000
Total	\$ 6,808,057	\$ 7,150,153	\$ 7,755,890	\$ 4,926,147	\$ 8,322,350

BUDGET COMMENTS

The Police Department budget for FY 2019 includes a 5% increase in the contribution to the health insurance program (\$36,000), consistent with all activities with full-time personnel. Other personnel cost changes include a reduction in part-time salaries (-\$11,000), and a reduction in Retirement-Health/Life (-\$5,500) due to changes in allocation methodology.

Other funding includes an increase in the contribution to the Equipment Replacement Fund to fund future replacement of the new 700 MHz radios (\$102,000), replacement of the accident investigation scanner with a 3D laser scanner in Miscellaneous Technology (\$80,000), and replacement of handheld ticket writers with tablets in Computer Hardware N/C (\$50,000). The subscriptions line item reflects additional CLEAR (online forensic software) subscriptions and a 5% annual price increase (\$11,000).

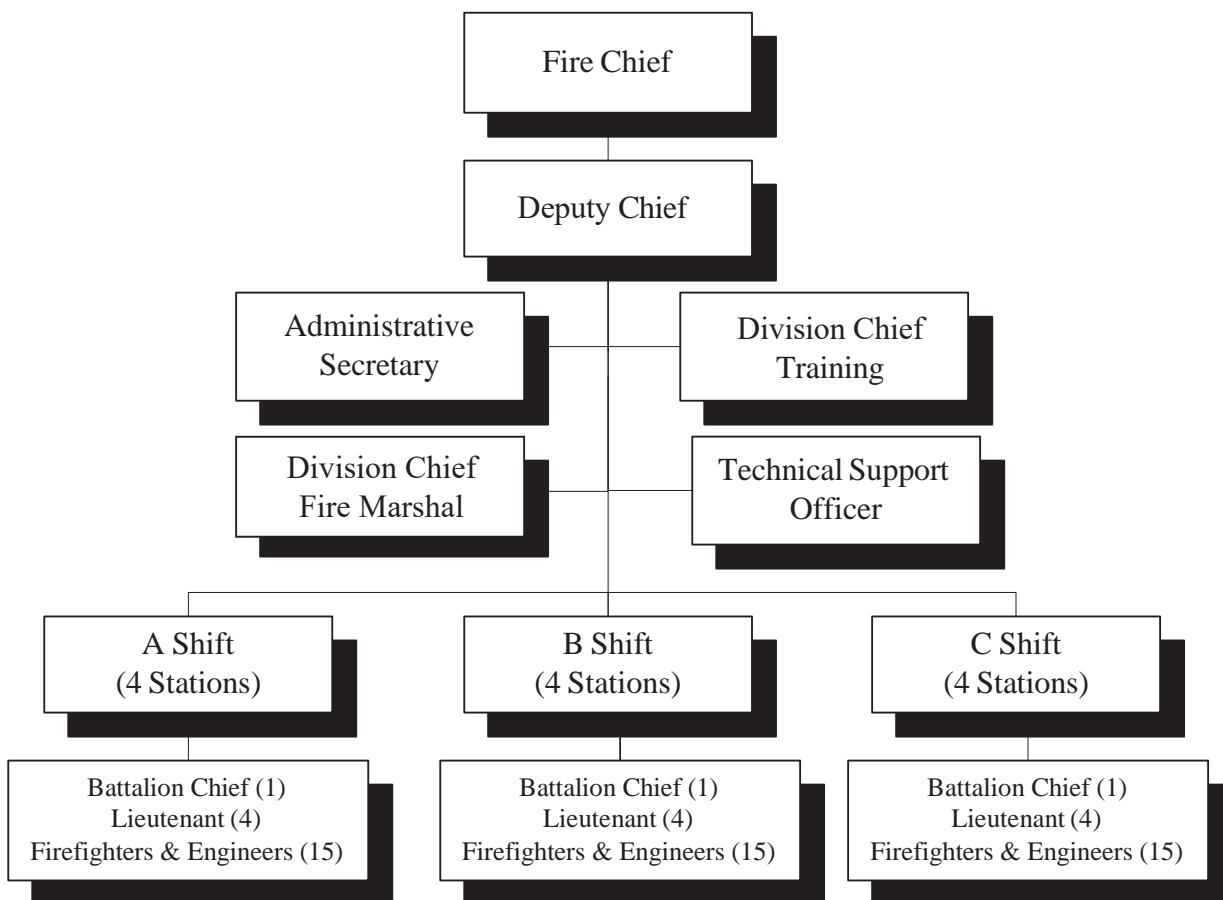
Costs covered by other funds include a total of eight (8) vehicles being replaced in FY 2019 via the Equipment Replacement Fund, and \$2,300,000 from the Capital Projects Fund for design and early-stage construction on the new headquarters facility. This will require a \$1,000,000 FY 2018 year-end transfer of excess revenues from the General Fund to the Capital Projects Fund. In-car mobile data systems are also being replaced by the Capital Projects Fund in FY 2019 (\$75,000).

POLICE DEPARTMENT

<u>PERFORMANCE MEASURES</u>	<u>Actual CY 2016</u>	<u>Actual CY 2017</u>	<u>Target CY 2018</u>	<u>Target CY 2019</u>
Average response time per call (minutes)	6 min/42 sec	4 min/52 sec	6 min/45 sec	5 min/0 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	769		1,000	
Percent compliance with applicable accreditation standards	100%	100%	100%	100%
<u>WORKLOAD INDICATORS</u>	<u>Actual CY 2016</u>	<u>Actual CY 2017</u>	<u>Target CY 2018</u>	<u>Target CY 2019</u>
Serious Crimes	121	124	125	125
Traffic Accidents	1,225	1,328	1,300	1,400
Criminal Investigations Clearance Rate	54%	65%	45%	60%
<u>PERSONNEL SCHEDULE</u>	<u>Actual FY 2016</u>	<u>Actual FY 2017</u>	<u>Budget FY 2018</u>	<u>Budget FY 2019</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	6	6	6	6
Sergeant	7	7	7	7
Detective	5	5	5	5
Police Officers	38	38	38	40
Records Clerk I & II	2	2	2	2
Vehicle Services Technician	1	1	1	1
Administrative Secretary	<u>1</u>	<u>1</u>	<u>2</u>	<u>2</u>
Total	66	66	67	69

FIRE and RESCUE DEPARTMENT

Organization Chart



FIRE AND RESCUE DEPARTMENT 2018-2019 Non-Routine Work Plan

The Fire and Rescue Department proposes the following as its goals and objectives for the non-routine work plan for the 2018-2019 fiscal year:

1. Implement an Unmanned Aerial Vehicle Program

The use of Unmanned Aerial Vehicles or “UAVs” in emergency services has grown exponentially over the last 5 years. At least 500 state and local police, sheriff, fire and emergency departments currently operate a UAV program in the US. This amount is expected to double in 2018 alone. Through more structured regulations from the FAA, UAVs can now be used effectively in emergency services while still maintaining a level of safety and security for our citizens. The Brentwood Fire and Rescue Department plans to create a new UAV program to benefit both the citizens as well as the employees. Some typical applications include, but are not limited to:

- Search and rescue of a lost child or elderly patient.
- Situational reports on fire advancement during structure fire response.
- Aerial surveillance during wildland interface fires.
- Hazardous Materials incident monitoring.
- Railroad incident reports.
- Mutual aid with neighboring departments as well as federal response to large disasters.
- Damage assessment of critical infrastructure post-impact from tornado, ice, heavy snow, flooding.
- Situational awareness during large-scale events.
- Evaluation tool during full scale exercises.
- Training

One fire lieutenant who will be the UAV program manager would initially coordinate the Brentwood UAV program. Each fire shift (A, B, C) will train a Part 107 certified pilot. Pilots will be chosen based on interest level, prior experience, and proximity to the city. The city attorney will be consulted throughout this process.

Target Date: October 1, 2019

2. Finalize Response Policies and Procedures Between Multiple Agencies and Conduct a Full-Scale Countywide Exercise for Active Shooter Events

The Brentwood Fire & Rescue Department, in cooperation with the Brentwood Police Department and various Williamson County partners, will finalize an operational guideline that will prescribe required response resources, equipment, policies and procedures in the

FIRE AND RESCUE DEPARTMENT 2018-2019 Non-Routine Work Plan

event of an Active Shooter/Hostile Event. This process will build upon a draft guideline currently in place and utilize lessons learned from a joint Fire & Rescue and Police tabletop exercise, which was conducted earlier this year. Fire & Rescue and Police personnel will attend the Active Aggressor Integrated Response (AAIR) course in the summer of 2018 to build upon the Tactical Emergency Casualty Care (TECC) course that all operational Fire & Rescue personnel and selected Police personnel attended in 2017. Immediately following this training, joint response drills will be conducted which will leverage lessons learned from the AAIR course, specifically assessing interoperable communications, unified command, and coordinated entry into non-hostile areas. Ballistic protection, which is now a key component of our response posture and considered a standard of care for hostile situations, is provided for in the Fire & Rescue department's FY 2019 Annual Operating Budget. A full-scale exercise planned for June of 2019 will enable us to implement and assess our planning processes on a countywide scale.

Target Dates: Completion of operating guideline and purchase of equipment: October 31, 2018 Full Scale Exercise: June 30, 2019

3. Develop and Implement Automatic Aid Agreements with Metro Nashville, Williamson County Fire, and Nolensville Fire

The Fire & Rescue Department consistently evaluates community risk, response patterns, and resource needs for all incident types citywide. This assessment is used to develop a deployment analysis known as a Standard of Cover (SOC). Through this process, areas have been identified throughout the city that would require additional resources, beyond our routine daily staffing and equipment, to handle significant structure fire incidents. While mutual aid is always available as an option, Brentwood Fire & Rescue has recognized the value of an immediate response as provided through simultaneous dispatch via the Automatic Aid Agreement with Franklin Fire Department.

As part of our FY 2015 Non-Routine Work Goals, the Fire and Rescue Department opened communication with various area departments about expanding contracted automatic aid with those neighboring jurisdictions. However, due to transitional leadership and a lack of understanding of the concept and benefits of such an agreement on the part of our neighbors, progress stalled.

Since that time, new leadership with a renewed interest in working across jurisdictional lines has enabled us to reestablish dialogue with Metro Nashville, Williamson County, and Nolensville. It is again our goal to pursue these agreements, which will prove mutually beneficial in providing enhanced levels of service for all entities involved at no additional cost. City Commission approval will be required on all agreements.

Target Date: December 31, 2018

FIRE AND RESCUE DEPARTMENT 2018-2019 Non-Routine Work Plan

4. Prepare for Fire Department Reaccreditation

Brentwood Fire & Rescue will undertake its first full reaccreditation review process in preparation for reaccreditation in August of 2019. This will involve personnel from every level of the organization as we transition from the 8th to the 9th Edition of the Self-Assessment process writing to more than 208 individual performance indicators and updating our Standard of Cover reflecting five-years of aggregate data. The department will then submit all required documentation to the CPSE in the spring of 2019 in anticipation of a peer review site visit in May or June. The team will then travel to Atlanta to sit before the Commission for review.

Target Date: June 30, 2019

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 2016	Actual FY 2017	Budget FY 2018	YTD Actual FY 2018	Budget FY 2019
Personnel Services	\$ 6,008,597	\$ 6,413,596	\$ 6,557,729	\$ 4,304,145	\$ 6,615,175
Operating Expenditures	475,215	515,295	571,250	334,499	604,450
Capital Outlay	411,744	358,875	366,500	253,006	438,400
Total	\$ 6,895,556	\$ 7,287,766	\$ 7,495,479	\$ 4,891,650	\$ 7,658,025

BUDGET COMMENTS

As with other departments, the FY 2019 Fire and Rescue budget reflects an 5% increase in the contribution to the health insurance program (\$35,000). Salaries reflect increases of \$11,000 for a part-time Emergency Manager, \$25,000 for additional straight time pay based on recent trends, and a reduction of \$12,000 in EMT supplemental pay based on actual staff certification levels. Retirement health/life is reduced by \$19,000 due to more accurate cost allocation implemented this year.

The contribution to the Equipment Replacement Fund in FY 2019 will increase \$53,000 (annually) to fund future replacement of the new 700 MHz radios. A reduction of \$12,500 in Other Professional Services is due to completion of the hydrant rehab project. Equipment N/C will increase \$40,500, largely for hazmat suits and ballistic protection, and the Fire Chief's vehicle will be replaced at a cost of \$28,500. Expenses covered in other funds include \$900,000 in the Equipment Replacement Fund for replacement of Engine 3 with a ladder truck, \$75,000 in the Capital Projects Fund to recoat the bay floors in Stations 1 and 2, and \$500,000 also in the Capital Projects Fund for potential Station 5 land acquisition. The latter two projects are contingent upon a FY 2018 year-end transfer of excess revenues from the General Fund to the Capital Projects Fund.

FIRE AND RESCUE DEPARTMENT

<u>PERFORMANCE MEASURES</u>	<u>Actual FY 2016</u>	<u>Actual FY 2017</u>	<u>Target FY 2018</u>	<u>Target FY 2019</u>
Total response time at 90th percentile	8 min. 24 sec.	8 min. 34 sec.	9 min. 0 sec.	8 min. 30 sec.
Property loss	\$833,573	\$2,002,583	\$950,000	\$1,000,000
Property saved	\$9,254,075	\$30,363,558	\$15,000,000	\$20,000,000
People reached with public education programs	6,915	5,307	9,000	8,000
Percentage of inspections completed for eligible buildings	100%	100%	100%	100%
Percentage of Fire Code Violations cleared in 90 days	87%	93%	90%	95%
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	94%	95%	95%	95%
Percentage of Firefighters/Officers State certified as EMT or higher	95%	97%	95%	95%
Percentage of on-shift Fire Officers with State Inspector Certification	100%	97%	100%	100%
Percentage of hydrants flushed per year	99%		100%	100%
<u>WORKLOAD INDICATORS</u>	<u>Actual FY 2016</u>	<u>Actual FY 2017</u>	<u>Target FY 2018</u>	<u>Target FY 2019</u>
Total calls for service	3,291	3,493	3,300	360
Commercial inspections	506	512	500	600
Follow-up Inspections conducted	726	659	700	650
Fire prevention programs	118	120	200	220
Hydrants maintained (Annually)	2,484	2,536	2,550	2,575
Open burning permits	86	65	70	75
Blasting permits	6	14	7	15
Fire drills conducted	22	18	25	25
Plan Reviews	336	367	250	350
Acceptance tests, site visits, investigation of code related citizen complaints, incident follow-ups	238	212	225	250

FIRE AND RESCUE DEPARTMENT

<u>PERSONNEL SCHEDULE</u>	<u>Actual FY 2016</u>	<u>Actual FY 2017</u>	<u>Budget FY 2018</u>	<u>Budget FY 2019</u>
Fire Chief	1	1	1	1
Deputy 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	45	45	45
Administrative Secretary	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
Total	63	66	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 2016	Actual FY 2017	Budget FY 2018	YTD Actual FY 2018	Budget FY 2019
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	61,194	69,549	77,150	54,689	66,950
Capital Outlay	11,921	6,941	-	-	-
Total	\$ 73,114	\$ 76,490	\$ 77,150	\$ 54,689	\$ 66,950

BUDGET COMMENTS

This budget provides for utilities, grounds and building maintenance of the facility. The FY 2019 appropriations are largely identical to FY 2018, with the exception of decreases in Repair and Maintenance of Buildings (-\$7,000), and Grounds Maintenance (-\$5,000), due to completion of projects that will not repeat in FY 2019. A small contingency of \$1,500 has been added for miscellaneous replacement of aging technology.

<u>PERFORMANCE MEASURES</u>	Actual FY 2016	Actual FY 2017	Target FY 2018	Target FY 2019
Maintenance cost per square foot	\$2.19	\$2.67	\$3.30	\$2.75
Cost per square foot-utilities	\$1.90	\$1.96	\$2.00	\$2.00
Facility operating cost per square foot	\$6.26	\$6.55	\$6.61	\$5.80

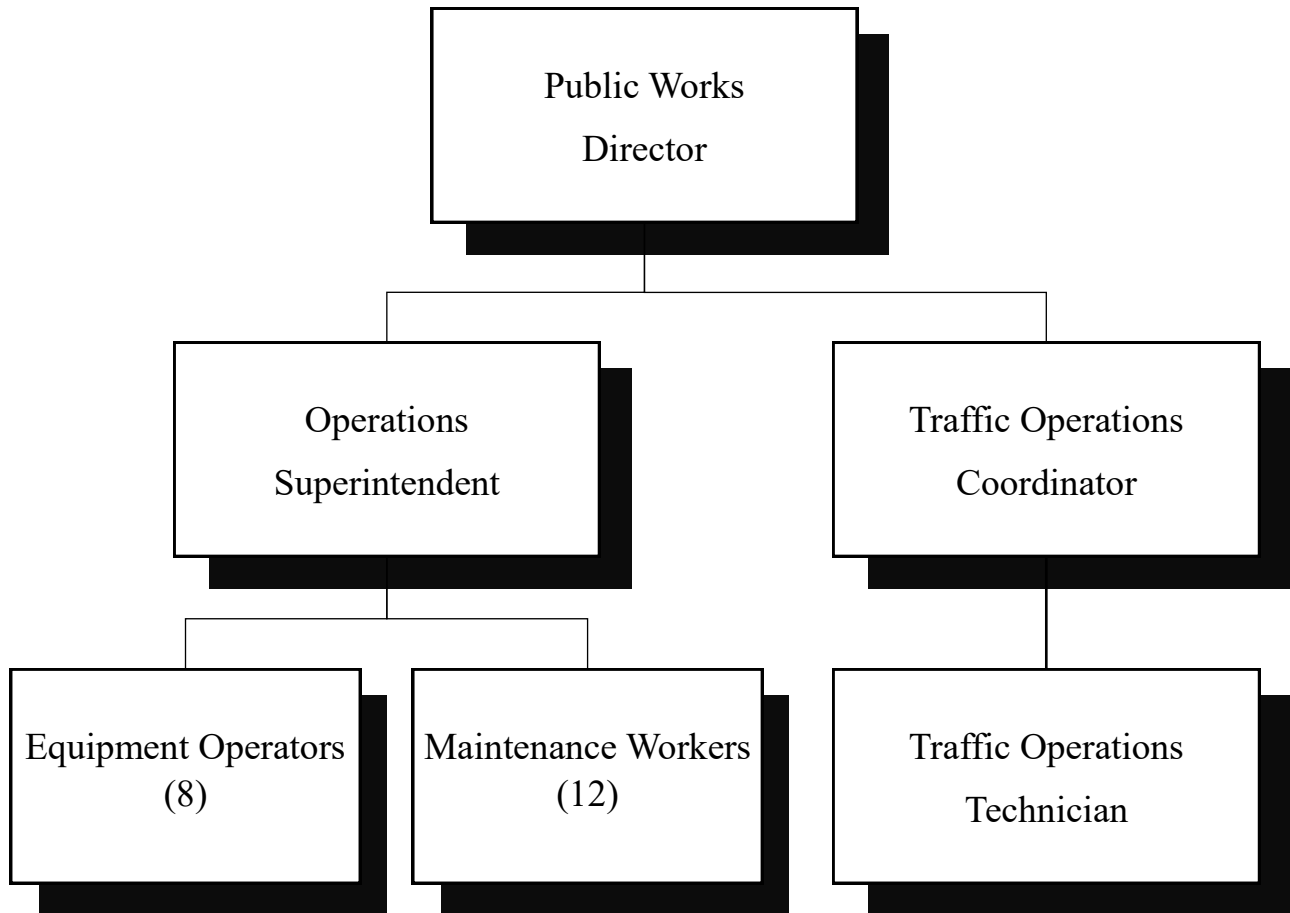
<u>WORKLOAD INDICATORS</u>	Actual FY 2016	Actual FY 2017	Target FY 2018	Target FY 2019
Total square feet in building	11,675	11,675	11,675	11,675
Total acreage of site	15	15	15	15

PERSONNEL SCHEDULE

No staff is assigned to this activity.

PUBLIC WORKS DEPARTMENT

Organization Chart



PUBLIC WORKS DEPARTMENT 2018-2019 Non-Routine Work Plan

The Public Works Department proposes the following as its goals and objectives for the non-routine work plan for the 2018-2019 fiscal year.

1. Identify Current Responsibilities of PW Dept. & Conduct Operational Assessment

Conduct a holistic review of the PW Department activities, staffing, equipment and operational effectiveness. The PW staff currently does a good job, however as the city continues to grow and the expectations of residents rise, the department will need to adapt to these demands in order to provide the level and quality of services Brentwood residents demand and deserve. The overall goal of this task will be to develop a strategic plan and vision for the department through collaboration with the staff, application of the latest industry practices, and implementation of technology. The implementation of the strategic plan will span several years and be somewhat fluid as needs, resources and expectations change, but will remain focused on continuous improvement.

Target Date: Ongoing throughout FY 2019

2. Evaluate/Identify Recommendations for Work Order Tracking

The PW Department currently does not have a formal automated work order system. While the staff has performed well using the current manual system the sheer volume is quickly becoming unmanageable. It is difficult to predict backlog levels, evaluate performance and provide accurate resource needs. The purpose of this task is to evaluate the various types of work order needs, identify potential software applications and capabilities, and ultimately select a system for purchase. Such a system will allow staff to better manage the workload, prioritize jobs, and become an archive of work performed. As part of this system, we plan to train administrative personnel to receive and enter work order information from residents which will allow supervisors more time managing resources and projects. The system will also provide staff the ability to document details of the request and to provide information to callers as to when they can expect their request to be addressed.

Target Date: Purchase Recommendation by December of 2018 Initial Implementation by end of FY 19

PUBLIC WORKS DEPARTMENT
2018-2019 Non-Routine Work Plan

3. Development of ROW Management Policies Related to Communication Services

The installation of private and public utilities in the public ROW is growing rapidly. With increased demand for wireless services and increased bandwidth requirements of today's technology, this trend will continue. 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 denser network of smaller facilities in the right-of-way. Staff from the Legal, Planning and Public Works Departments will draft proposed Municipal Code amendments and other regulatory policies needed to address standards for these systems in accordance with statutory guidelines.

Target Date: September 30, 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 2016	Actual FY 2017	Budget FY 2018	YTD Actual FY 2018	Budget FY 2019
Personnel Services	\$ 1,302,264	\$ 1,385,981	\$ 1,494,968	\$ 832,874	\$ 1,611,460
Operating Expenditures	1,401,755	1,452,445	1,501,500	280,006	1,513,000
Capital Outlay	209,889	222,535	239,000	156,329	228,000
Total	\$ 2,913,908	\$ 3,060,960	\$ 3,235,468	\$ 1,269,208	\$ 3,352,460

BUDGET COMMENTS

As with all departments with personnel, health insurance expenses will increase by 5% (\$11,000) in FY 2019. Due to implementation of more accurate cost allocation for retirement health/life benefits, an increase of \$23,000 is provided in FY 2019 in Public Works. The contribution to the Equipment Replacement Fund has increased by \$12,000 due to the addition of a chipper machine to that fund. A similar increase is also expected in the following three years as machines are added to the fund. Street sweeping will increase by \$10,000 due to the addition of new streets, and \$26,000 will be spent on equipment such as salt spreaders, a snow plow, and an articulating excavator bucket.

Funding within the Equipment Replacement Fund (\$180,000) is provided for replacement of two (2) chipper trucks, one of which is carried-forward from FY 2018 due to a delay in delivery. Also included is a Tier 3 chipper machine, funding for which will be provided by a FY 2018 year-end transfer of excess revenues from the General Fund to the Equipment Replacement Fund.

PUBLIC WORKS

<u>PERFORMANCE MEASURES</u>	<u>Actual FY 2016</u>	<u>Actual FY 2017</u>	<u>Target FY 2018</u>	<u>Target FY 2019</u>
Work orders completed within two weeks	95%	85%	95%	90%
Percent of roadway sections rated in good or excellent condition by annual inspection	90%	92%	90%	92%
Average response time for citizen generated service requests for roadway hazard removal (hours)	1 hour or less	1.5 hours or less	1 hour or less	1.5 hours 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 2016</u>	<u>Actual FY 2017</u>	<u>Target FY 2018</u>	<u>Target FY 2019</u>
Work orders processed	3,069	2,578	4,000	3,500
Chipper service - locations	37,072	37,006	38,500	38,000
Lane miles of roadway under City jurisdiction	482.56	487.74	490	495
<u>PERSONNEL SCHEDULE</u>	<u>Actual FY 2016</u>	<u>Actual FY 2017</u>	<u>Budget FY 2018</u>	<u>Budget FY 2019</u>
Public Works Director	1	1	1	1
Operations Superintendent	1	1	1	1
Equipment Operator I, II & III	7	7	7	8
Maintenance Worker I & Sr.	<u>12</u>	<u>12</u>	<u>12</u>	<u>12</u>
Total	21	21	21	22

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 2016	Actual FY 2017	Budget FY 2018	YTD Actual FY 2018	Budget FY 2019
Operating Expenditures \$	-	\$ -	\$ -	\$ -	\$ -
Subdivision					
Improvements	13,134	13,741	50,000	4,616	50,000
Total	\$ 13,134	\$ 13,741	\$ 50,000	\$ 4,616	\$ 50,000

BUDGET COMMENTS

In FY 2019, \$50,000 is provided for small, miscellaneous drainage improvements throughout the City. In addition, \$50,000 in the Capital Projects Fund will be allocated to rebuild approximately 45 feet of retaining wall on the north side of 701 Shenandoah Drive. This will include restoration work on the footing of the remainder of the wall, approximately 535 feet in length. This work will be scheduled for late spring 2019.

<u>PERFORMANCE MEASURES</u>	Actual FY 2016	Actual FY 2017	Target FY 2018	Target FY 2019
Percent of outlet ditches cleaned	90%	100%	90%	90%
Percent of time storm drain system operates as designed for storm events	95%	95%	95%	95%

<u>WORKLOAD INDICATORS</u>	Actual FY 2016	Actual FY 2017	Target FY 2018	Target FY 2019
Maintenance/number of locations	822	298	1,500	1,000

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 2016	Actual FY 2017	Budget FY 2018	YTD Actual FY 2018	Budget FY 2019
Operating					
Expenditures	\$ 459,678	\$ 394,925	\$ 440,000	\$ 246,028	\$ 400,000
Capital Outlay	-	-	-	-	-
Total	\$ 459,678	\$ 394,925	\$ 440,000	\$ 246,028	\$ 400,000

BUDGET COMMENTS

The FY 2019 budget is \$40,000 lower than FY 2018 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 effect of significantly lowering the City's costs year to date through the spring of 2018. 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 2016	Actual FY 2017	Target FY 2018	Target FY 2019
Percent of street lights repaired within	50%	55%	60%	60%
<u>WORKLOAD INDICATORS</u>	Actual FY 2016	Actual FY 2017	Target FY 2018	Target FY 2019
Public street lights - number	3,624	3,662	3,700	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 2016	Actual FY 2017	Budget FY 2018	YTD Actual FY 2018	Budget FY 2019
Personnel Services	\$ 100,661	\$ 114,545	\$ 155,875	\$ 102,338	\$ 166,930
Operating Expenditures	86,252	113,411	166,910	109,165	174,300
Capital Outlay	63,059	29,082	21,500	16,506	25,000
Total	\$ 249,972	\$ 257,038	\$ 344,285	\$ 228,009	\$ 366,230

BUDGET COMMENTS

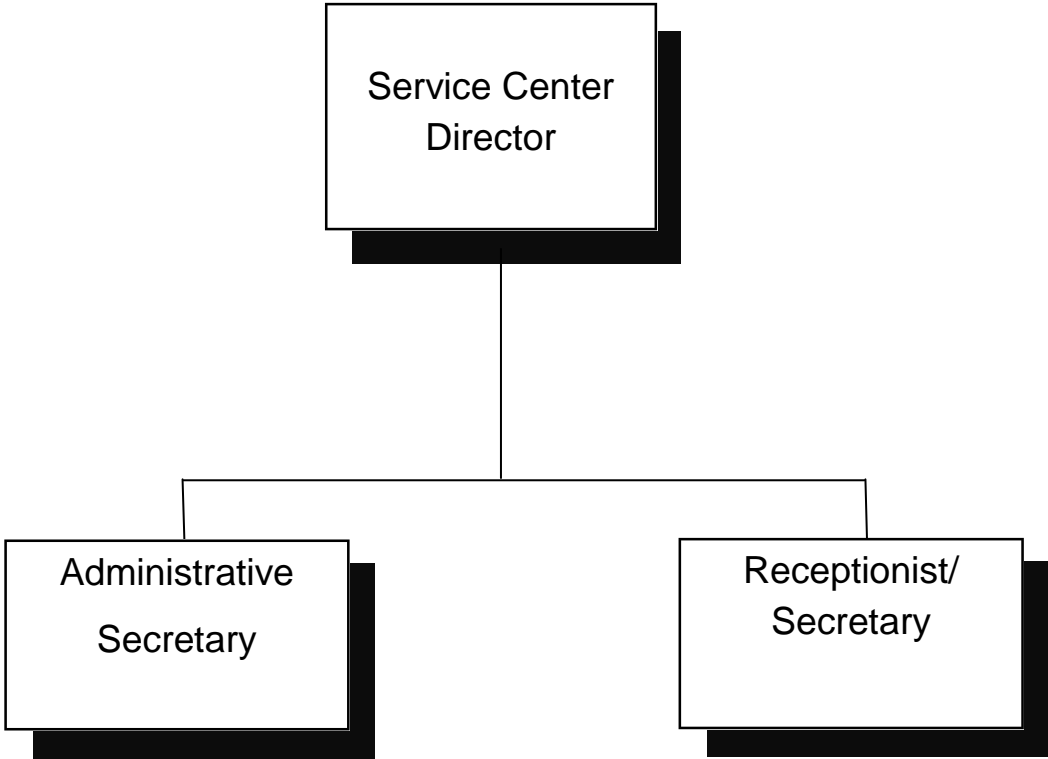
This activity carries out standard signal maintenance (i.e. bulb replacement, traffic detector loop replacement, signal head modification/replacement, etc.) as needed throughout the year. The FY 2019 budget reflects a 6.0% increase from FY 2018 largely due to increases in Electric (\$9,000) for additional costs associated with fiber attachments to utility poles as well as new signals coming on-line, and Equipment (\$3,500) for spare fiber as backup. Health Insurance includes a 5% increase over FY 2018 and the TCRS contribution reflects an increase of 4%. Funding is included in the Capital Projects Fund for additional signal battery backups and a spare video detection system to replace any loops that may fail during the year.

TRAFFIC SIGNALIZATION

<u>PERFORMANCE MEASURES</u>	<u>Actual FY 2016</u>	<u>Actual FY 2017</u>	<u>Target FY 2018</u>	<u>Target FY 2019</u>
Percent of traffic signals repaired within 24 hours of being reported	99%	100%	99%	99%
<u>WORKLOAD INDICATORS</u>	<u>Actual FY 2016</u>	<u>Actual FY 2017</u>	<u>Target FY 2018</u>	<u>Target FY 2019</u>
Traffic signals - number	47	47	47	50
<u>PERSONNEL SCHEDULE</u>	<u>Actual FY 2016</u>	<u>Actual FY 2017</u>	<u>Budget FY 2018</u>	<u>Budget FY 2019</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

Organization 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 2016	Actual FY 2017	Budget FY 2018	YTD Actual FY 2018	Budget FY 2019
Personnel Services	\$ 95,908	\$ 99,125	\$ 114,825	\$ 72,694	\$ 120,575
Operating Expenditures	182,799	201,388	187,240	125,442	207,300
Capital Outlay	-	-	-	-	-
Total	<u>\$ 278,706</u>	<u>\$ 300,513</u>	<u>\$ 302,065</u>	<u>\$ 198,136</u>	<u>\$ 327,875</u>

BUDGET COMMENTS

The FY 2019 budget reflects an 8.5% increase over FY 2018, largely due to a \$20,000 increase in Repair & Maintenance of Buildings to support this aging facility. Personnel expenses for Retirement Health/Life increased \$2,000 due to more accurate allocation of these costs among the various departments. The two positions funded through this activity provide clerical support to all departments located at the facility.

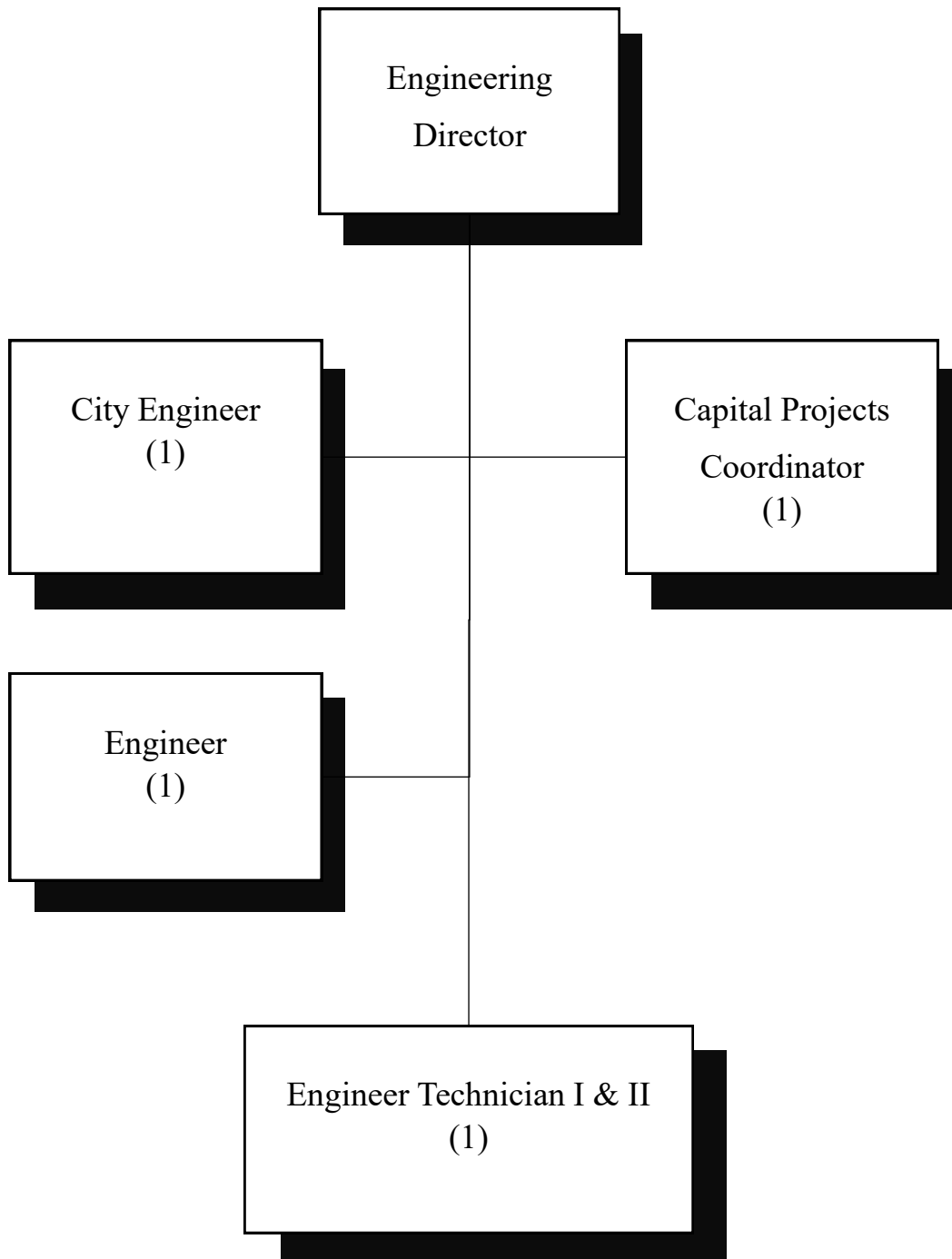
A portion of the cost of this activity (\$125,000) is recovered from the Water and Sewer Fund as rent for use of the facility by the Water Services Department. This contribution is accounted for as a General Fund revenue line item #110-36220.

SERVICE CENTER

<u>PERFORMANCE MEASURES</u>	<u>Actual FY 2016</u>	<u>Actual FY 2017</u>	<u>Target FY 2018</u>	<u>Target FY 2019</u>
Maintenance cost per square foot	\$3.45	\$2.51	\$2.45	\$2.50
Cost per square foot-utilities	\$1.15	\$1.35	\$1.40	\$1.40
Facility operating cost per square foot	\$4.55	\$3.86	\$4.40	\$4.30
<u>WORKLOAD INDICATORS</u>	<u>Actual FY 2016</u>	<u>Actual FY 2017</u>	<u>Target FY 2018</u>	<u>Target FY 2019</u>
Total Phone Calls Answered	11,461	10,623	12,000	11,500
Number of Walk-In Customers Served	1,361	1,211	1,400	1,300
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 2016</u>	<u>Actual FY 2017</u>	<u>Budget FY 2018</u>	<u>Budget FY 2019</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



ENGINEERING DEPARTMENT 2018-2019 Non-Routine Work Plan

The Engineering Department proposes the following as its goals and objectives for the non-routine work plan for the 2018-2019 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 2019

2. Coordination of Various CIP Roadway and Pedestrian Projects

Brentwood has a number of roadway, sidewalk and multiuse path projects included in the Capital Improvements Program (CIP). With recent organizational changes, oversight of the major CIP transportation projects has shifted to the Engineering Department. Staff will coordinate with design engineers, contractors, and TDOT (where applicable) to ensure the projects are appropriately designed and constructed. This effort will also include considerable communication with affected residents along the impacted corridors.

Target Date: Various Completion Dates Throughout FY 2019

3. Develop Existing Home Remodel/Rebuild Regulations to Reduce Impacts

As new large-lot subdivisions become more scarce in Brentwood, we are experiencing an increasing number of significant remodel and/or total rebuilds of homes on older lots. The remodel/rebuilds typically involve a significantly larger home as well more outdoor hardscapes such as fire pits, pools, circle drives and patios. These changes can result in more impervious surfaces that increase the storm water runoff from the properties than in the past. This problem is exacerbated by the fact that many of these older lots do not have drainage easements or detention areas that provide the infrastructure to manage the additional runoff which can impact adjacent properties. The purpose of this project is to develop design/construction standards to address these impacts.

Target Date: Completion – October 2018

ENGINEERING DEPARTMENT 2018-2019 Non-Routine Work Plan

4. Development of ROW Management Policies Related to Communication Services

The installation of private and public utilities in the public ROW is growing rapidly. With increased demand for wireless services and increased bandwidth requirements of today's technology, this trend will continue. 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 denser network of smaller facilities in the right-of-way. Staff from the Legal, Planning and Public Works Departments will draft proposed Municipal Code amendments and other regulatory policies needed to address standards for these systems in accordance with statutory guidelines.

Target date: September 30, 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 to 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 2016	Actual FY 2017	Budget FY 2018	YTD Actual FY 2018	Budget FY 2019
Personnel Services	\$ 501,020	\$ 510,289	\$ 544,940	\$ 378,967	\$ 726,590
Operating Expenditures	16,019	18,888	64,800	18,275	70,735
Capital Outlay	-	-	27,500	26,568	28,000
Total	<u>\$ 517,039</u>	<u>\$ 529,177</u>	<u>\$ 637,240</u>	<u>\$ 423,810</u>	<u>\$ 825,325</u>

BUDGET COMMENTS

The FY 2019 budget for Engineering includes a 31% increase in health insurance, a 36% increase in salary and an increase in TCRS costs all primarily attributable to the addition of a Capital Projects Coordinator position earlier in FY 2018 as a result of reorganization in the Public Works Department. Other changes include \$4,935 in additional funding for storm water compliance due to additional stream monitoring required by TDEC. The Vehicles line item includes \$28,00 for replacement of a 3/4 ton pickup truck.

ENGINEERING

<u>PERFORMANCE MEASURES</u>	<u>Actual FY 2016</u>	<u>Actual FY 2017</u>	<u>Target FY 2018</u>	<u>Target FY 2019</u>
Review subdivision plats within two weeks	99%	97%	100%	100%
Review construction plans within four weeks	97%	96%	100%	100%

<u>WORKLOAD INDICATORS</u>	<u>Actual FY 2016</u>	<u>Actual FY 2017</u>	<u>Target FY 2018</u>	<u>Target FY 2019</u>
Number of subdivision plats	36	34	40	35
Number of commercial plats	20	29	15	15
Number of Transitional lot plans	113	94	115	100

<u>PERSONNEL SCHEDULE</u>	<u>Actual FY 2016</u>	<u>Actual FY 2017</u>	<u>Budget FY 2018</u>	<u>Budget FY 2019</u>
Service Center Director	1	1	1	1
City Engineer	1	1	1	1
Engineer	1	1	1	1
Capital Projects Coordinator	0	0	0	1
Engineering Technician I & II	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
Total	4	4	4	5

PUBLIC HEALTH

MISSION STATEMENT

This activity provides for the City's share of the cost for animal control and public health services that are provided by Williamson County. The City of Brentwood along with Franklin, Fairview and Nolensville contract with the County for animal control services, including operation of the shelter, which relieves the City of providing the services directly. The County 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 2016	Actual FY 2017	Budget FY 2018	YTD Actual FY 2018	Budget FY 2019
County Health					
Dept. Contract	\$15,000	\$15,000	\$15,000	11,250	15,000
County Animal					
Control Contract	52,917	55,563	60,000	59,054	63,000
Total	\$ 67,917	\$ 70,563	\$ 75,000	\$ 70,304	\$ 78,000

BUDGET COMMENTS

The FY 2019 budget reflects a 5% increase (\$3,000) in the cost of Animal Control services from Williamson County in FY 2019. 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. There was no increase in the County Health Department contract.

PUBLIC HEALTH

<u>PERFORMANCE MEASURES</u>	<u>Actual FY 2016</u>	<u>Actual FY 2017</u>	<u>Target FY 2018</u>	<u>Target FY 2019</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 2016</u>	<u>Actual FY 2017</u>	<u>Target FY 2018</u>	<u>Target FY 2019</u>
Child Health	189	236	200	250
Adult Health	216	212	270	215
Sexually Transmitted Disease	68	65	88	65
Tuberculosis Control	69	130	65	120
WIC Nutrition Program	180	165	190	170
Total Animals Adopted (Countywide)	2,552	2,619	3,000	2,700
Total Animals Returned to Owner/Wild (Countywide)	347	428	400	450
Total Animals Euthanized (Countywide)	158	133	150	120
Total Animals Received	3,907	4,141	4,700	4,200

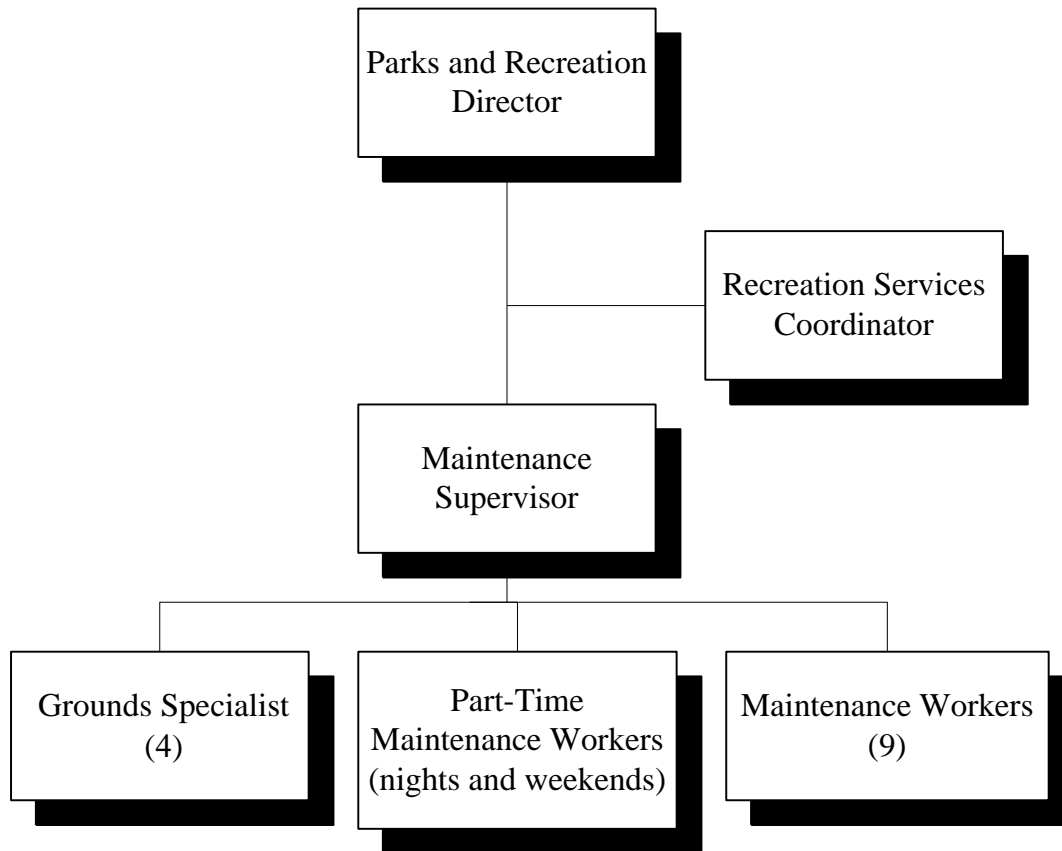
PERSONNEL SCHEDULE

No personnel are directly assigned to this activity.

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

PARKS AND RECREATION DEPARTMENT

Organization Chart



PARKS AND RECREATION DEPARTMENT 2018-2019 Non-Routine Work Plan

The following Parks and Recreation Department non-routine goals and objectives are proposed for fiscal year 2018-2019:

1. Update Long-Term Facility Maintenance Plan

Periodically the Department assesses the condition of all facilities and updates the long-term maintenance schedule and cost estimates, which are incorporated into the annual capital improvements plan.

Target Date: January 31, 2019

2. Part-Time Staffing Assessment

The Department relies almost entirely on part-time staff to operate the parks on evenings and weekends. Unfortunately, with every passing year, the Department is finding it more and more difficult to recruit and retain part-time staff. Staff will assess all options and develop a plan for part-time staffing. The assessment will review issues related to pay, schedules, full-time scheduling adjustments, etc. The goal is to have a plan in place before next budget season.

Target Date: January 31, 2019

3. 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 restroom near amphitheater Expansion
- of concrete apron at amphitheater
- Replacement of dugout covers
- Painting parking lot light poles
- Replacement of wood decking on all bridges

Granny White Park:

- Painting of dugouts covers
- Basketball resurfacing

Smith Park:

- Maintenance barn
- Landscaping along new roadway

Maryland Way Park:

- Improvements in conjunction with Hill Center improvements

Owl Creek Park:

- Replacement of the large section of boardwalk

Target Dates: Ongoing through June 30, 2019

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 2016	Actual FY 2017	Budget FY 2018	YTD Actual FY 2018	Budget FY 2019
Personnel Services	\$ 1,126,140	\$ 1,102,843	\$ 1,282,240	\$ 780,243	\$ 1,354,180
Operating Expenditures	882,574 -	857,860	1,026,665	533,126	1,068,665
Capital Outlay	70,645 -	95,561	86,000	81,438	75,000
Total	\$ 2,079,358	\$ 2,056,264	\$ 2,394,905	\$ 1,394,807	\$ 2,497,845

BUDGET COMMENTS

The FY 2019 Parks budget includes a 5% increase in the contribution for health insurance (\$8,500), and an increase to Retirement Health/Life (\$20,180) due to changes in the way those costs are allocated among the various departments. Fuel has been increased to reflect actual consumption and pricing (\$10,000), while R/M Grounds and Fertilization have been increased a total of \$19,500 to provide for the Smith Park Phase 2 ball fields.

As discussed at the January budget kick-off meeting, an additional \$15,000 is provided for Program Contributions should the Commission choose to adjust any amounts given to local service agencies.

Park projects funded from the Capital Projects Fund (\$610,000) and Facilities Maintenance Fund (\$170,000) include a new restroom, expansion of the amphitheater concrete apron, and several maintenance projects in Crockett Park. It also includes stabilization of the slave cabins and construction of a maintenance barn at Smith Park (the latter carried-forward from FY 2018), and construction of a pedestrian gateway connection in Maryland Way Park. Owl Creek Park will see the wetland boardwalk replaced as well.

PARKS AND RECREATION

<u>PERFORMANCE MEASURES</u>	<u>Actual FY 2016</u>	<u>Actual FY 2017</u>	<u>Target FY 2018</u>	<u>Target FY 2019</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	133/3	133/4	133/4

<u>WORKLOAD INDICATORS</u>	<u>Actual FY 2016</u>	<u>Actual FY 2017</u>	<u>Target FY 2018</u>	<u>Target FY 2019</u>
Total Acres of Parks to maintain	965	965	965	965
Acres per Maintenance Staff person	80.5	74	74	74

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

	Hours	%	Hours	%	Hours	%	Hours	%
Travel time/set up	4,369	13%	4,065	12%	4,500	13%	4,500	13%
Maintenance of facilities	6,514	19%	6,131	18%	6,250	18%	6,250	18%
Trash	2,896	8%	2,905	9%	2,300	7%	2,300	7%
Mowing/Weed eating	3,487	10%	3,447	10%	3,400	9%	3,400	9%
Leave Time	2,701	8%	2,870	8%	3,000	9%	3,000	9%
Tree Care	1,512	4%	2,081	6%	2,000	6%	2,000	6%
Restrooms	2,167	6%	2,161	6%	2,400	7%	2,400	7%
Baseball/softball fields	2,055	6%	2,318	7%	2,000	7%	2,000	7%
Maintenance of equipment	1,205	3%	940	3%	1,300	3%	1,300	3%
Trails	1,070	3%	844	2%	2,400	7%	2,400	7%
All other activities	6,083	18%	6,280	19%	5,000	14%	5,000	14%

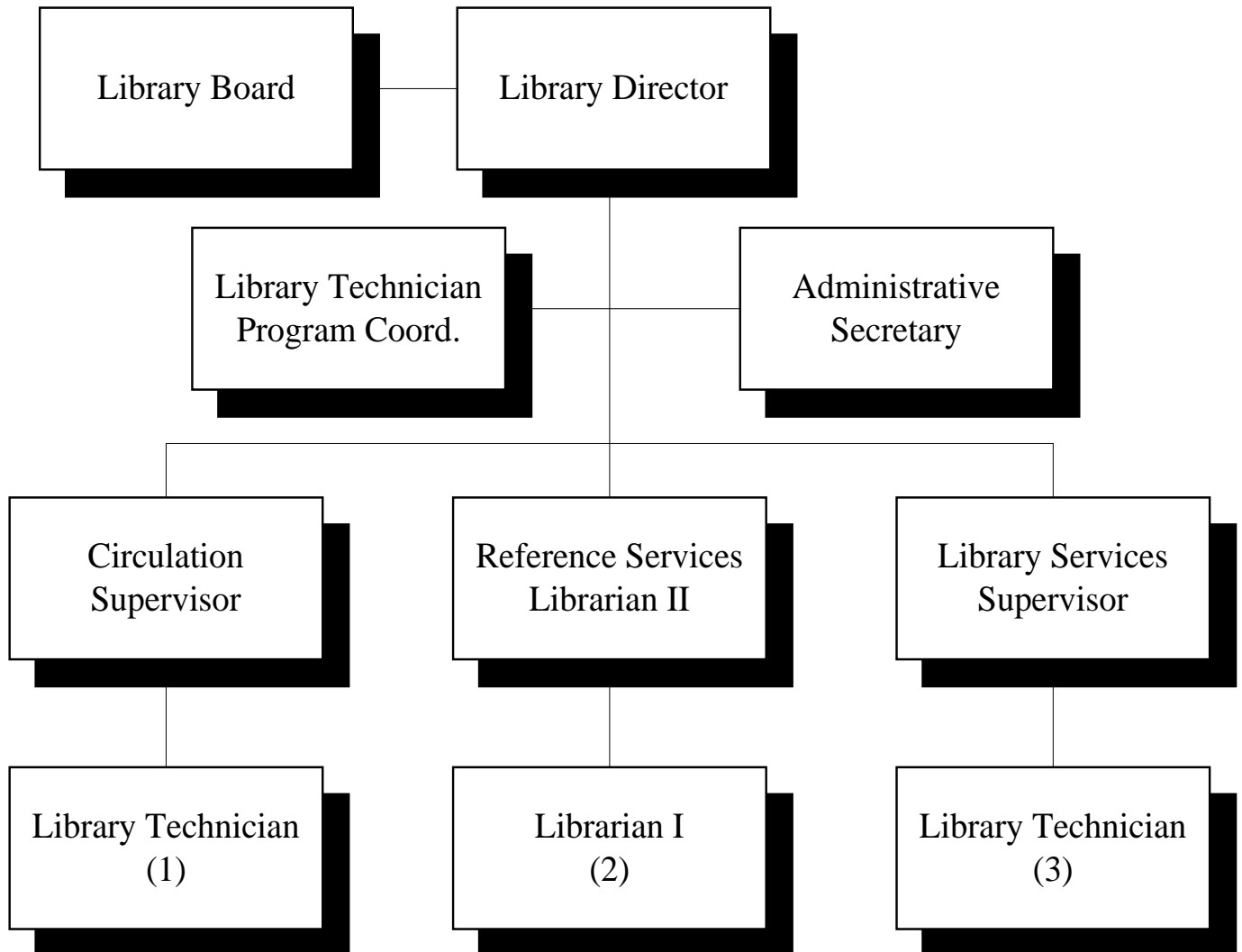
"All other activities" includes: Multi-purpose fields, Tennis and Sand volleyball courts, Playgrounds, Picnic areas and benches, Pavilions, Irrigation, Special Events, Paperwork, Job Vacancy, and misc. items.

<u>PERSONNEL SCHEDULE</u>	<u>Actual FY 2016</u>	<u>Actual FY 2017</u>	<u>Budget FY 2018</u>	<u>Budget FY 2019</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	4	4	4
Maintenance Worker I & II	<u>9</u>	<u>9</u>	<u>9</u>	<u>9</u>
Total	15	16	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.

PUBLIC LIBRARY

2018-2019 Non-Routine Work Plan

The Library proposes the following as its goals and objectives for the non-routine work plan for the 2018-2019 fiscal year.

1. Enhanced Digital Accessibility of Art

One of the unique collections at the John P. Holt Brentwood Library is the circulating art collection. Since the art is more visual and three dimensional, they reside in the CONTENTdm (digital catalog). By modifying our catalog for each individual art work in the collection, patrons and staff could click on a link in the catalog record and see an image of that artwork. It will also give our digital catalog more exposure to find other visual and three-dimensional collections, like our local history collections. A total of 203 works of art would be added.

Target Date: May 31, 2019

2. Interior Wayfinding

While Brentwood has a beautiful Library that offers many wonderful services and programs, navigating one's way to find a particular collection, program, or meeting can be a challenge. In order to help our patrons, find their way through our library, the Library staff will explore different signage available that will complement our interior décor in our 55,000 square foot building. This would be done in stages: a taskforce created, research conducted on the various vendors and signage available for wayfinding at the Library, and preparation for procurement in FY 2020.

Target Date: February 28, 2019

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 2016	Actual FY 2017	Budget FY 2018	YTD Actual FY 2018	Budget FY 2019
Personnel Services	\$ 1,269,985	\$ 1,292,681	\$ 1,378,605	\$ 886,363	\$ 1,416,490
Operating Expenditures	1,092,666	1,149,387	1,144,900	774,943	1,164,690
Capital Outlay	-	7,000	-	-	12,320
Total	\$ 2,362,651	\$ 2,449,068	\$ 2,523,505	\$ 1,661,306	\$ 2,593,500

BUDGET COMMENTS

The 2019 Library budget includes a 5% increase (\$6,500) for the health insurance program and an 4% increase (\$16,710) in part-time salaries. Retirement - Health/Life has increased 14% (\$5,000) due to changes in how those costs are allocated among the various departments. Other changes include an increase in R/M Office Machinery and Equipment (\$13,000) due to price increases for Lyngsoe (automated dropbox) and Innovative Interfaces (integrated library system). E-Books and Audio Visuals have increased \$7,500 and \$6,500, respectively, while Books, Catalogs, and Brochures and Other Professional Services have decreased \$9,000 and \$10,000, respectively. Library Programs is now a line item funded at \$10,000, however, these programs have corresponding revenues (fees) paid by users. Funding has been added in Fixtures, Furniture, and Equipment for new shades in the Children's Library.

PUBLIC LIBRARY

<u>PERFORMANCE MEASURES</u>	<u>Actual FY 2016</u>	<u>Actual FY 2017</u>	<u>Target FY 2018</u>	<u>Target FY 2019</u>
Annual items checked out	757,597	753,524	N/A	760,000
New Materials Added: Print	9,503	9,234	10,000	10,000
Non-Print	11,759	6,965	15,000	10,000
Total	21,262	16,199	25,000	20,000
Turnover rate for Circulating Collections	4	4	4	4
Volunteer work hours contributed	11,022	10,004	11,100	11,000
Program Attendance	30,043	30,700	30,100	31,000

<u>WORKLOAD INDICATORS</u>	<u>Actual FY 2016</u>	<u>Actual FY 2017</u>	<u>Target FY 2018</u>	<u>Target FY 2019</u>
Items Loaned (ILL)*	1,173	1,662	N/A	1,700
Database Searches	125,457	127,835	128,000	128,500
In-Person Visitors	279,598	272,424	280,000	275,000
Virtual Visitors (annual)	110,503	167,694	N/A	170,000
New Patrons Added: Adults	2,083	2,024	2,100	2,100
Children	681	622	700	625
Total	2,764	2,646	2,800	2,725
Non-Resident Memberships	436	380	450	400
State-Defined Service Area Population	41,763	42,517	41,800	43,500
Total Programs	30,043	30,700	N/A	31,000

<u>PERSONNEL SCHEDULE</u>	<u>Actual FY 2016</u>	<u>Actual FY 2017</u>	<u>Budget FY 2018</u>	<u>Budget FY 2019</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 2019, the combined hours for all part-time employees is equivalent to 13 full-time positions.

* Items loaned to other libraries.

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 2016	Actual FY 2017	Budget FY 2018	YTD Actual FY 2018	Budget FY 2019
Brentwood High	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 62,400
Ravenwood High	60,000	60,000	60,000	60,000	62,400
Brentwood Middle	15,000	15,000	15,000	15,000	15,600
Woodland Middle	15,000	15,000	15,000	15,000	15,600
Sunset Middle	4,500	15,000	15,000	15,000	15,600
Crockett Elementary	10,000	10,000	10,000	10,000	10,400
Edmondson Elementary	10,000	10,000	10,000	10,000	10,400
Kenrose Elementary	10,000	10,000	10,000	10,000	10,400
Lipscomb Elementary	10,000	10,000	10,000	10,000	10,400
Scales Elementary	10,000	10,000	10,000	10,000	10,400
Sunset Elementary	10,000	10,000	10,000	10,000	10,400
Jordan Elementary	-	-	-	-	10,400
Unallocated	-	-	-	-	
Total	\$ 214,500	\$ 225,000	\$ 225,000	\$ 225,000	\$ 244,400

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 2016	ACUAL FY 2017	Budget FY 2018	YTD Actual FY 2018	Budget FY 2019
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 2019 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 2016</u>	<u>Actual FY 2017</u>	<u>Target FY 2018</u>	<u>Target FY 2019</u>
Avg. Brentwood household income *	\$197,619	N/A	\$195,000	\$200,000
Median Brentwood household income *	\$148,340	N/A	\$145,000	\$150,000
Avg. Williamson household income *	\$132,637	N/A	\$130,000	\$135,000
Med. Williamson household income *	\$100,140	N/A	\$100,000	\$103,000
Williamson Co. national ranking - median household income	16th	N/A	7th	12th
Bond Rating of the City of Brentwood	Aaa/AAA	Aaa/AAA	Aaa/AA	Aaa/AAA

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 2016	Actual FY 2017	Budget FY 2018	YTD Actual FY 2018	Budget FY 2019
Personnel Services	\$ 2,539	\$ 3,099	\$ 4,300	\$ 3,237	\$ 6,715
Operating Expenditures	\$ 109,102	\$ 143,469	\$ 165,500	\$ 94,329	\$ 149,050
Capital Outlay	-	-	-	-	-
Total	<u><u>\$ 111,641</u></u>	<u><u>\$ 146,568</u></u>	<u><u>\$ 169,800</u></u>	<u><u>\$ 97,566</u></u>	<u><u>\$ 155,765</u></u>

BUDGET COMMENTS

A significant portion of this budget is directed to the proper maintenance and upkeep of the historic buildings and properties. The FY 2019 budget for operation of the Cool Springs House reflects a 22% increase in revenues (\$11,000), and a 7.4% (\$4,100) increase in expenditures. Repair and Maintenance of Buildings has decreased \$13,000. Ravenswood revenues are expected to increase 13% in FY 2019, and expenses are proposed with an overall decrease of 16% (\$18,000), reflecting lower repair/maintenance costs for grounds and a trend of lower utility costs.

A comprehensive re-write of the rental rates and policies was adopted by the City Commission on November 11, 2017. The rate changes included a variety of increases and decreases designed to maximize the revenue potential of both peak and off-peak rental dates. Rental revenues are deposited in General Fund revenue accounts (110-34800 & 110-34810). Revenue estimates are based on a projection of events to be held during FY 2019.

HISTORIC SITES

<u>PERFORMANCE MEASURES</u>	<u>Actual FY 2016</u>	<u>Actual FY 2017</u>	<u>Target FY 2018</u>	<u>Target FY 2019</u>
Percent of furniture/equipment inventoried	100%	100%	100%	100%
Cool Springs House Rental Revenue	\$35,250	\$34,625	\$42,000	\$45,000
Cool Springs House cost per square foot - utilities	\$1.34	\$1.38	\$2.06	\$1.87
Cool Springs House operating cost per square foot	\$10.35	\$15.48	\$17.84	\$19.16
Ravenswood Rental Revenue	\$72,500	\$63,423	\$75,000	\$85,000
Ravenswood cost per square foot - utilities	\$1.66	\$1.68	\$2.95	\$2.13
Ravenswood operating cost per square foot	\$12.68	\$15.72	\$18.22	\$15.36
Ravenswood Social Media Postings	-	-	-	150
Cool Springs House Social Media Postings	-	-	-	150
Historic Homes Website Updates	-	-	-	8

<u>WORKLOAD INDICATORS</u>	<u>Actual FY 2016</u>	<u>Actual FY 2017</u>	<u>Target FY 2018</u>	<u>Target FY 2019</u>
Ravenswood Site Visits	-	68	100	120
Ravenswood Bookings	-	27	35	37
Cool Springs House Site Visits	-	98	115	120
Cool Springs House Bookings	-	67	60	70

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 2019, a **\$3,100,000** 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 represents an increase of \$150,000 over FY 2018, with this increase needed in anticipation of a planned \$12 million G.O. bond issue in FY 2020 for the police headquarters building. Additional increases will be needed in FY 's 2020, 2021, and 2022.

A **\$685,000** 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 \$15,000 from FY 2018.

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 2019, the same as FY 2018, to adequately cover the cost of emergency communication services.

In FY 2019, an operating transfer of **\$350,000** 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. This amount is an increase of \$150,000 from FY 2018 to account for aging facilities with increasing future maintenance needs.

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 (\$523,000), Fire Department (\$382,000), Technology Department (\$526,000), Public Works Department (\$202,000), 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 2019 has increased by \$190,000, from \$1,467,000 to \$1,657,000. Increased transfers from departments include \$112,000 from Police, \$53,000 from Fire, \$13,000 from Technology, and \$12,000 from Public Works.

Funding in FY 2019 will include replacement of a fire apparatus (\$900,000), two (2) chipper trucks (\$180,000) in Public Works, and eight (8) replacement vehicles in the Police Department (\$300,000). One of the chipper trucks is carried-forward from FY 2018 due to the delivery date. A chipper machine (\$45,000) that has not previously been in the Equipment Replacement Fund will be replaced in Public Works, funding for which will be subject to a FY 2018 year-end transfer from General Fund excess revenues to the Equipment Replacement Fund. FY 2019 funding also includes replacement of 24 computers in Fire (\$29,000); 82 computers in the Library (\$90,000); 9 blade servers with a new chassis (\$231,000); a physical domain controller server (\$10,000); and switches and uninterrupted power supplies (\$86,000).

PERSONNEL SCHEDULE

No personnel are directly assigned to this activity.

EQUIPMENT REPLACEMENT FUND

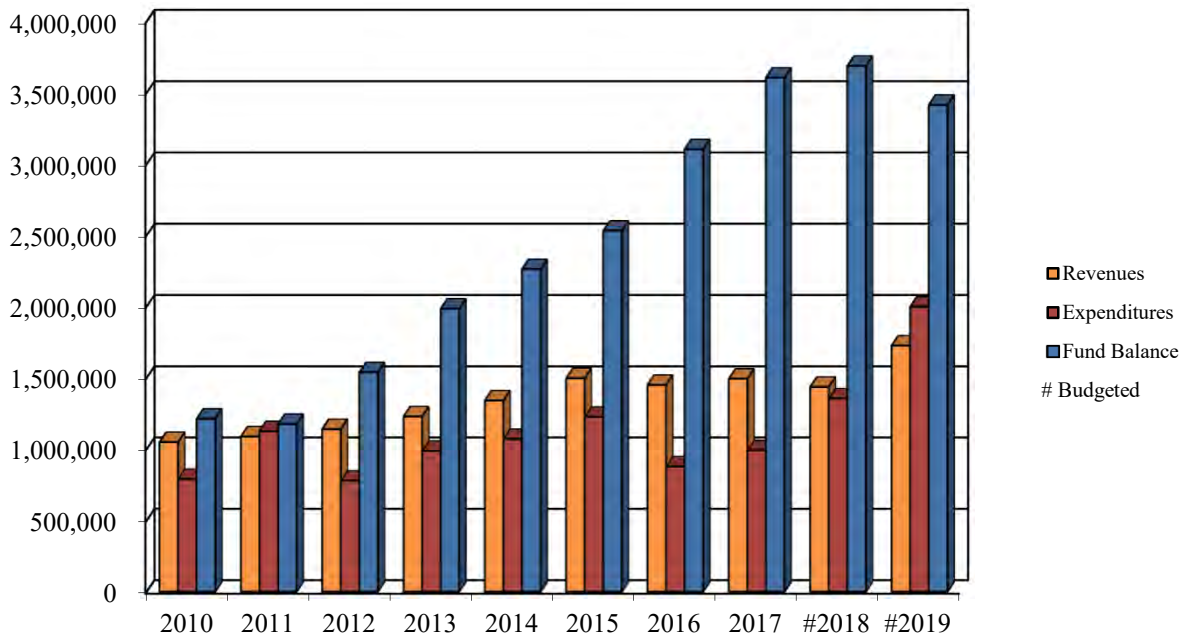
Revenues

	Actual FY 2016	Actual FY 2017	Budget FY 2018	YTD Actual FY 2018	Budget FY 2019
Other Financing Source	\$ 1,375,000	\$ 1,402,000	\$ 1,467,000	\$ 1,467,000	\$ 1,657,000
Uses of Money and Property	75,591	92,148	(30,000)	54,430	70,000
Total Revenues	<u>\$ 1,450,591</u>	<u>\$ 1,494,148</u>	<u>\$ 1,437,000</u>	<u>\$ 1,521,430</u>	<u>\$ 1,727,000</u>

Expenditures

	Actual FY 2016	Actual FY 2017	Budget FY 2018	YTD Actual FY 2018	Budget FY 2019
Non Capital Outlay	\$ 313,923	\$ 274,598	\$ 75,000	\$ 14,911	\$ 264,000
Capital Outlay	564,239	717,538	1,280,000	687,129	1,736,000
Total Expenditures	<u>\$ 878,163</u>	<u>\$ 992,136</u>	<u>\$ 1,355,000</u>	<u>\$ 702,040</u>	<u>\$ 2,000,000</u>

EQUIPMENT REPLACEMENT FUND



FACILITIES MAINTENANCE FUND

MISSION STATEMENT

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

BUDGET COMMENTS

An operating transfer of \$350,000 will be provided from the General Fund in FY 2019. This is an increase of \$150,000 from the FY 2018 amount in recognition of the long-term major maintenance needs of city parks and facilities as they continue to age.

Projects totaling \$345,000 are proposed for funding in FY 2019. This includes \$220,000 for the Parks & Recreation Department for miscellaneous park repairs and asphalt trail overlays, including replacement of the large boardwalk section of trail at Owl Creek Park. Also budgeted in FY 2019 is \$50,000 each for the Library and Service Center and \$25,000 for the Safety Center East for unexpected major repairs that may come up during the year at these facilities.

PERSONNEL SCHEDULE

No personnel are directly assigned to this activity.

FACILITIES MAINTENANCE FUND

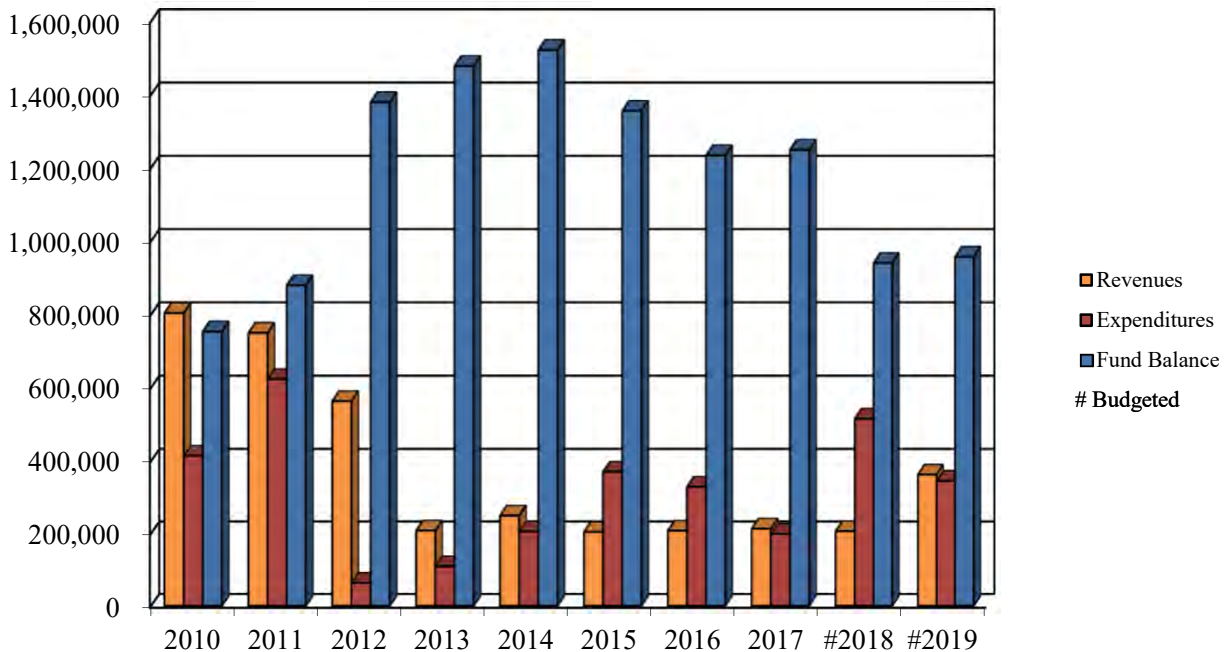
Revenues

	Actual FY 2016	Actual FY 2017	Budget FY 2018	YTD Actual FY 2018	Budget FY 2019
Other Financing Source	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 350,000
Uses of Money and Property	7,261	13,225	6,000	14,945	12,000
Total Revenues	\$ 207,261	\$ 213,225	\$ 206,000	\$ 214,945	\$ 362,000

Expenditures

	Actual FY 2016	Actual FY 2017	Budget FY 2018	YTD Actual FY 2018	Budget FY 2019
Operating Expenditures	\$ 328,497	\$ 198,341	\$ 515,000	\$ 55,835	\$ 345,000
Total Expenditures	\$ 328,497	\$ 198,341	\$ 515,000	\$ 55,835	\$ 345,000

FACILITIES MAINTENANCE FUND



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 \$545,000. 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 2019 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 2019 budget does not reflect any expenditures related to retiree health insurance costs beyond what is reflected in the Trust.

Funding in FY 2019 is provided through a \$50,000 transfer from the General Fund. 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.

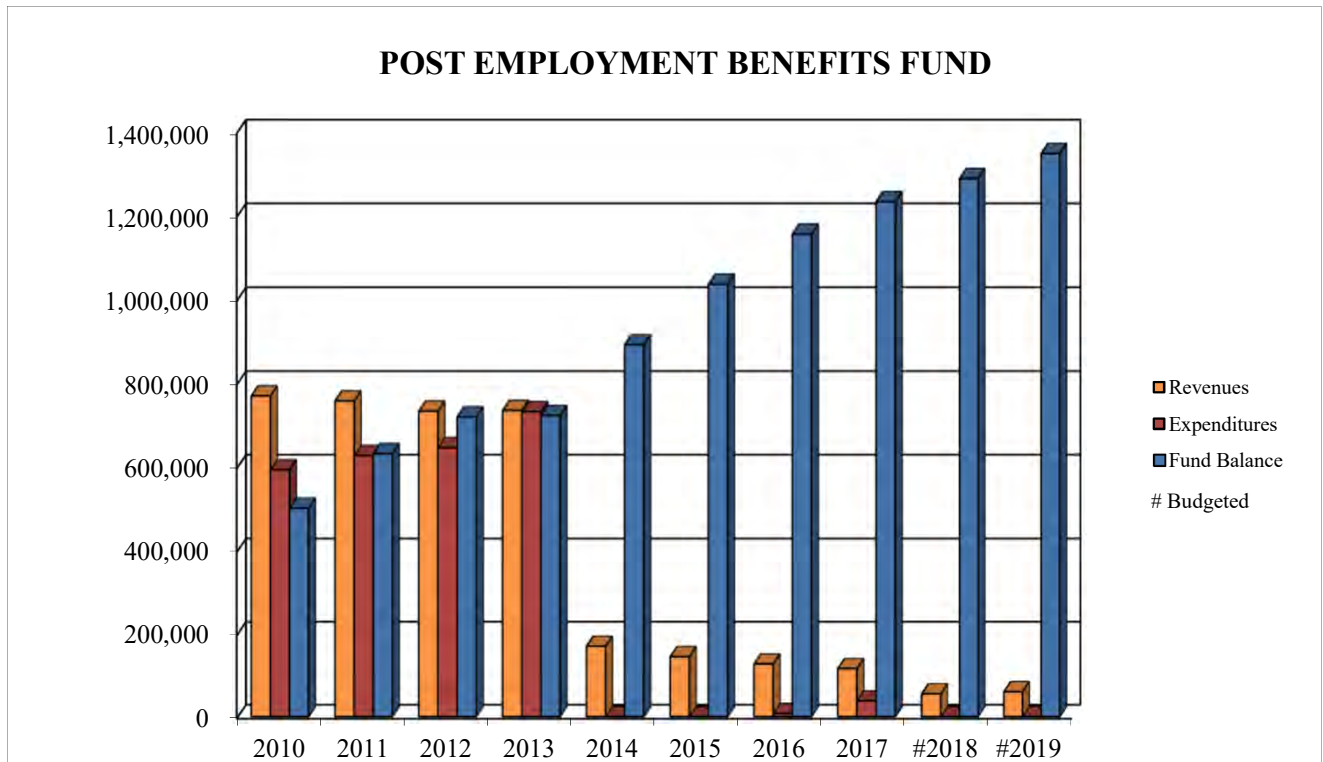
POST EMPLOYMENT BENEFITS FUND

Revenues

	Actual FY 2016	Actual FY 2017	Budget FY 2018	YTD Actual FY 2018	Budget FY 2019
Other Financing Source	\$ 121,420	\$ 106,291	\$ 50,000	\$ 50,000	\$ 50,000
Uses of Money and Property	5,454	9,423	5,000	10,249	10,000
Total Revenues	<u>\$ 126,874</u>	<u>\$ 115,714</u>	<u>\$ 55,000</u>	<u>\$ 60,249</u>	<u>\$ 60,000</u>

Expenditures

	Actual FY 2016	Actual FY 2017	Budget FY 2018	YTD Actual FY 2018	Budget FY 2019
Operating Expenditures	\$ 7,500	\$ 38,000	\$ -	\$ -	\$ -
Total Expenditures	<u>\$ 7,500</u>	<u>\$ 38,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



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

POST EMPLOYMENT BENEFITS TRUST

MISSION STATEMENT

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

BUDGET COMMENTS

For FY 2019, the net OPEB Obligation (the Annual Required Contribution after adjustment for investments and pre-funding) is \$920,000. A total of \$788,820 will be transferred from the General Fund, \$90,950 from the Water & Sewer Fund, and \$40,230 from the Emergency Communications District Fund to the Post Employment Benefits Trust for payment of future post-retirement insurance benefit obligations.

In FY 2014, the budgeting format of this fund changed 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.

In FY 2018, the City began funding its OPEB obligation consistent with GASB Statement 75. This pronouncement replaced GASB 45 and had the effect of increasing the City's Annual Required Contribution by \$173,087. The increase included a 30-year amortization of actuarial accrued unfunded liability of \$4,161,441 under GASB 75.

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 2019 budgeted amounts are shown for informational purposes only. As of March 31, 2018, the market value of the Trust Fund is \$9,956,737, an increase of \$965,187 from the June 30, 2017 market value of \$8,991,550.

PERSONNEL SCHEDULE

No personnel are directly assigned to this activity.

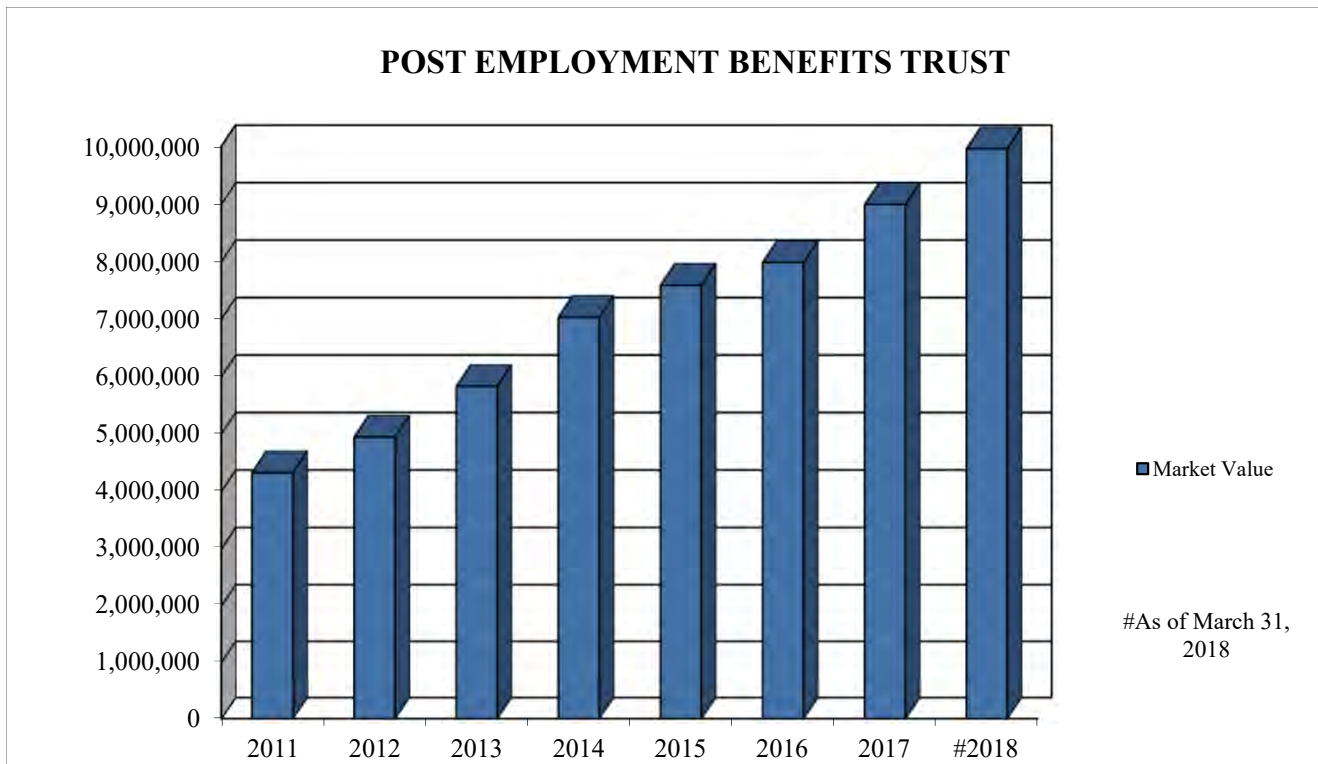
POST EMPLOYMENT BENEFITS TRUST

Revenues

	Actual FY 2016	Actual FY 2017	Budget FY 2018	YTD Actual FY 2018	Budget FY 2019
Other Financing Source	\$ 707,496	\$ 740,388	\$ 913,480	\$ 651,225	\$ 945,000
Uses of Money and Property	\$ 59,256	\$ 654,925	\$ -	\$ 435,316	-
Total Revenues	\$ 766,752	\$ 1,395,313	\$ 913,480	\$ 1,086,541	\$ 945,000

Expenditures

	Actual FY 2016	Actual FY 2017	Budget FY 2018	YTD Actual FY 2018	Budget FY 2019
Retiree Benefits	\$ 263,667	\$ 494,941	\$ 275,000	\$ 363,605	\$ 550,000
Professional Services	\$ -	\$ -	\$ 12,000	\$ 9,500	\$ -
Total Expenditures	\$ 263,667	\$ 494,941	\$ 287,000	\$ 373,105	\$ 550,000



SPECIAL REVENUE FUNDS

STATE STREET AID FUND

MISSION STATEMENT

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

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

WORKLOAD INDICATORS

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

BUDGET COMMENTS

In FY 2019, \$1,240,000 is programmed for the annual street resurfacing program from this fund. A total of \$2,300,000 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 an increase of \$100,000 in the resurfacing budget compared to FY 2018. Unlike prior years, FY 2019 and future years will not include pre-funding for road resurfacing from the General Fund to the Capital Projects Fund. Only the General Fund's Public Works activity and State Street Aid Fund will provide resurfacing funding after FY 2019. The City strives to maintain a street resurfacing program on a 20 year cycle.

The IMPROVE Act, adopted by the State of Tennessee in April 2017, increased fuel taxes beginning in FY 2018 by 4 cents, with additional 1 cent increases in FY 2019 and FY 2020. Additionally, because cities' share of this tax revenue is distributed based on population, the increase in Brentwood's population identified by the 2018 Special Census will also serve to increase State Street Aid funding. Estimated revenues for FY 2019 are \$1,530,000, an increase of \$405,000 from the FY 2018 budget amount. FY 2019 revenue collections plus reserves in the State Street Aid Fund are sufficient to cover the expenditures in FY 2019. Future cash flow projections for the State Street Aid Fund indicate the fund will be able to increase funding to \$1,500,000 in FY 2020, followed by \$100,000 increase annually through FY 2024.

PERSONNEL SCHEDULE

No personnel are directly assigned to this activity.

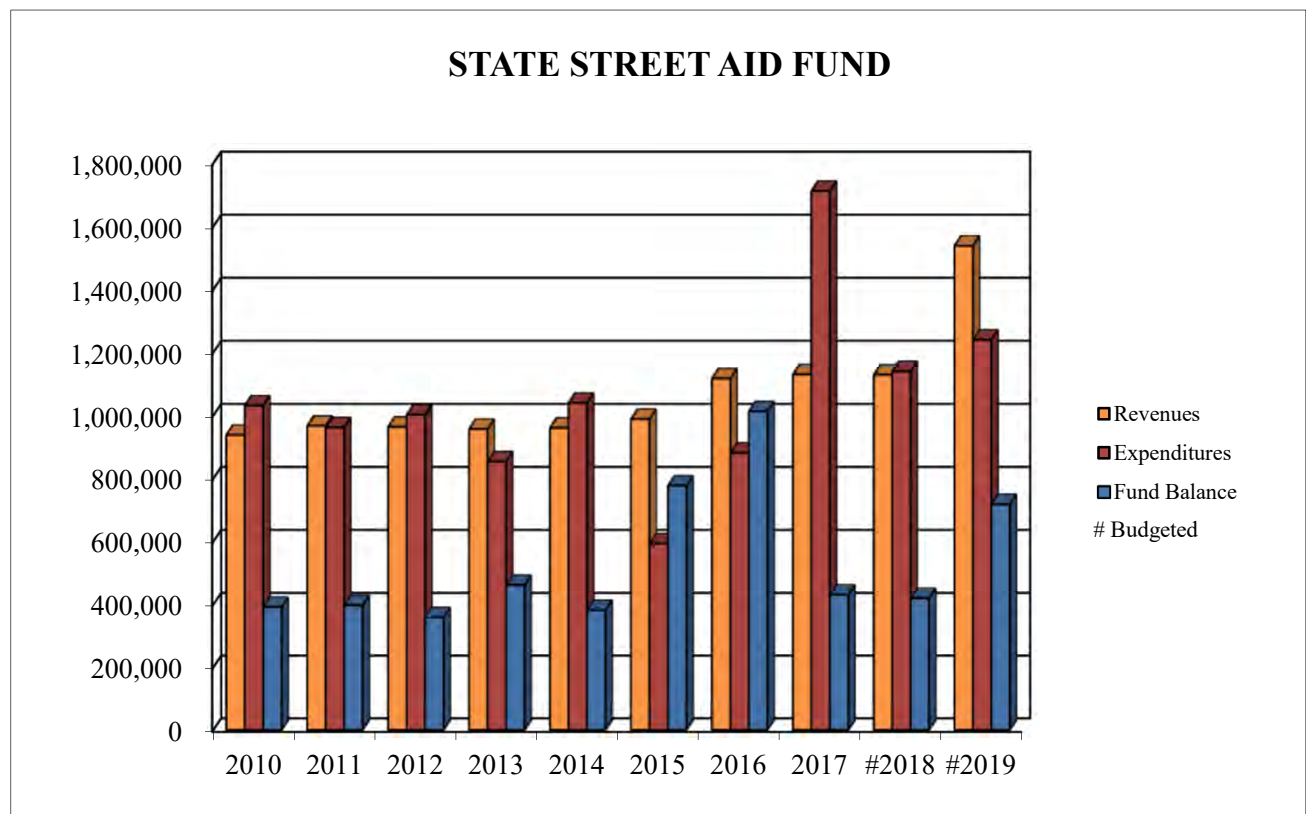
STATE STREET AID FUND

Revenues

	Actual FY 2016	Actual FY 2017	Budget FY 2018	YTD Actual FY 2018	Budget FY 2019
Intergovernmental	\$ 1,110,780	\$ 1,118,235	\$ 1,125,000	\$ 795,150	\$ 1,530,000
Uses of Money and Property	6,553	11,989	4,000	7,039	8,150
Total Revenues	\$ 1,117,333	\$ 1,130,223	\$ 1,129,000	\$ 802,189	\$ 1,538,150

Expenditures

	Actual FY 2016	Actual FY 2017	Budget FY 2018	YTD Actual FY 2018	Budget FY 2019
Operating Expenditures	\$ 881,688	\$ 1,712,135	\$ 1,140,000	\$ 7,200	\$ 1,240,000
Total Expenditures	\$ 881,688	\$ 1,712,135	\$ 1,140,000	\$ 7,200	\$ 1,240,000



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

Transfers were made in FY 2017 (\$1,000,000) and FY 2018 (\$600,000) to the Capital Projects Fund for intersection improvements at Sunset Road and Ragsdale Road. The FY 2019 budget provides for a \$2,000,000 transfer to the Capital Projects Fund for the widening of Sunset Road from Ragsdale road north to Concord Road.

Fee collections for FY 2019 (\$400,000) are conservatively estimated based on 175 new housing starts (\$215,000) plus \$185,000 in collections from commercial development.

PERSONNEL SCHEDULE

No personnel are directly assigned to this activity.

PUBLIC WORKS PROJECT FUND

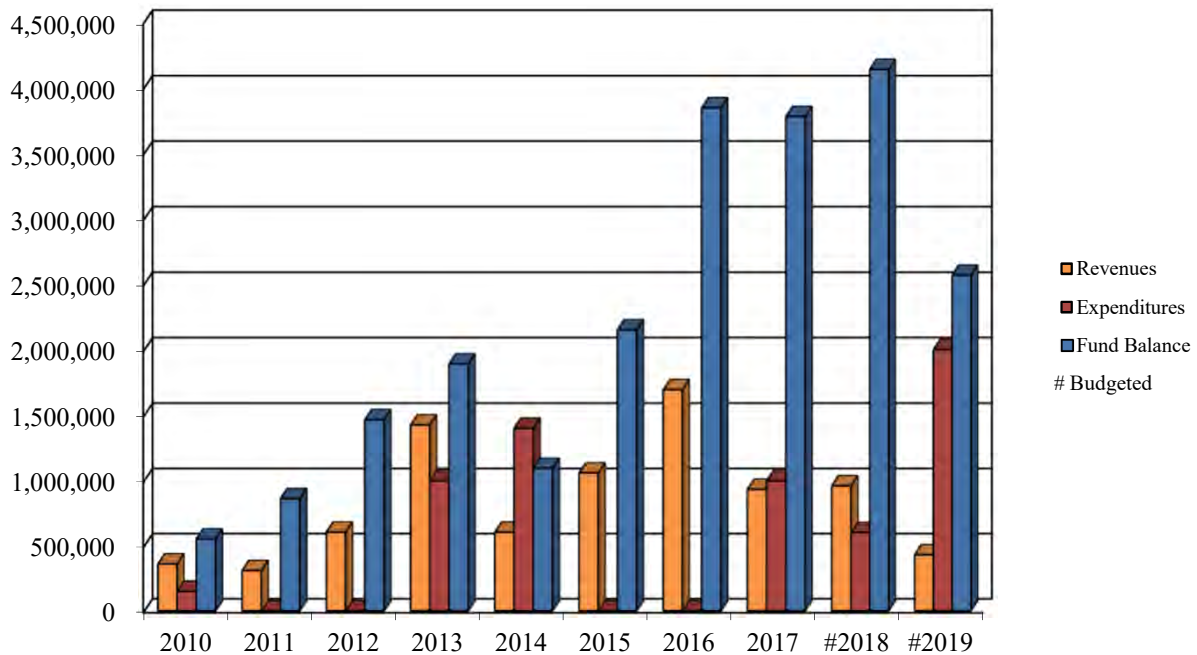
Revenues

	Actual FY 2016	Actual FY 2017	Budget FY 2018	YTD Actual FY 2018	Budget FY 2019
Public Works Project Fees	1,676,424	899,015	940,000	768,406	400,000
Uses of Money and Property	17,380	34,141	20,000	36,170	30,000
Total Revenues	<u>\$ 1,693,805</u>	<u>\$ 933,156</u>	<u>\$ 960,000</u>	<u>\$ 804,576</u>	<u>\$ 430,000</u>

Expenditures

	Actual FY 2016	Actual FY 2017	Budget FY 2018	YTD Actual FY 2018	Budget FY 2019
Capital Projects Fund Transfer	\$ -	\$ 1,000,000	\$ 600,000	\$ 600,000	\$ 2,000,000
Total Expenditures	<u>\$ -</u>	<u>\$ 1,000,000</u>	<u>\$ 600,000</u>	<u>\$ 600,000</u>	<u>\$ 2,000,000</u>

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 2019 budget provides \$20,000 for the D.A.R.E. educational programs. 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 by the City Commission during the fiscal year.

PERSONNEL SCHEDULE

No personnel are assigned to this activity.

DRUG FUND

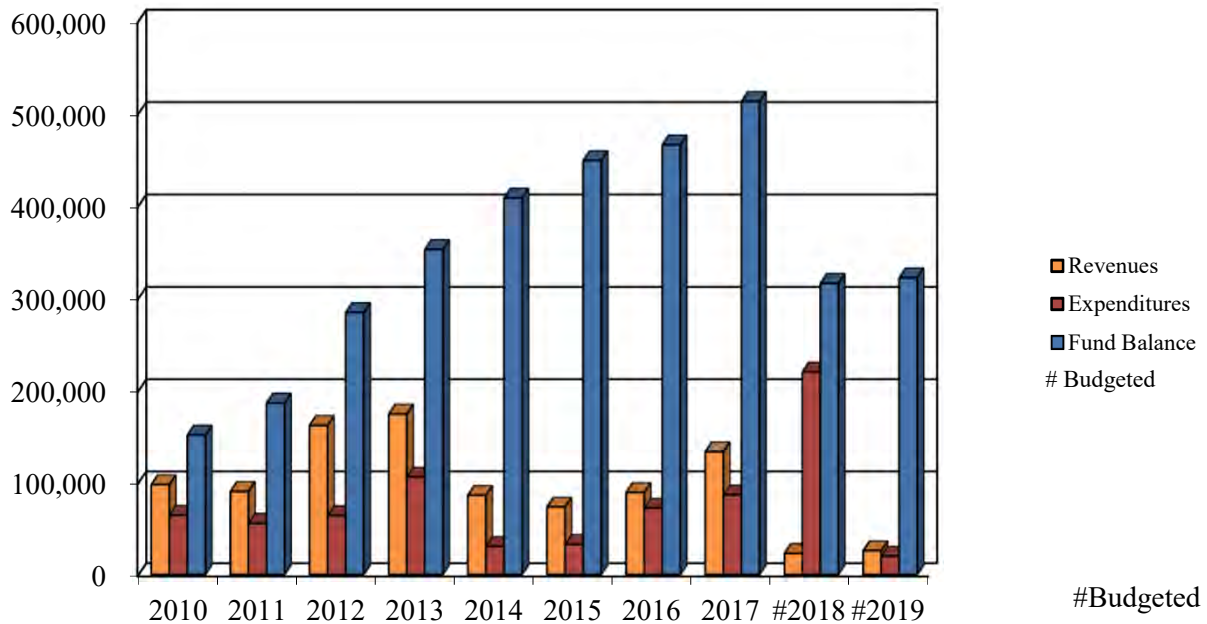
Revenues

	Actual FY 2016	Actual FY 2017	Budget FY 2018	YTD Actual FY 2018	Budget FY 2019
Drug Related Fines/Other	\$ 86,778	\$ 128,286	\$ 20,000	\$ 16,690	\$ 20,000
Uses of Money and Property	2,613	5,508	3,000	5,028	6,000
Total Revenues	\$ 89,391	\$ 133,794	\$ 23,000	\$ 21,718	\$ 26,000

Expenditures

	Actual FY 2016	Actual FY 2017	Budget FY 2018	YTD Actual FY 2018	Budget FY 2019
Drug Education	\$ 18,862	\$ 19,732	\$ 20,000	\$ 5,583	\$ 20,000
Capital Outlay	53,427	67,069	200,000	139,972	-
Total Expenditures	\$ 72,289	\$ 86,801	\$ 220,000	\$ 145,556	\$ 20,000

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 increased annually until exceeding \$700,000 in FY 2016, and then receding to \$670,000 in FY 2017 with a similar projected amount in FY 2018. FY 2019 revenue projections are conservatively maintained at \$450,000, the same as the FY 2018 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. In addition, the City committed \$2 million in FY 2017 and \$400,00 in FY 2018 in support of the facility expansion projects at the Brentwood High/Middle school campus. The estimated fund balance at the end of FY 2018 is approximately \$500,000. No expenditure of funds is proposed for FY 2019.

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

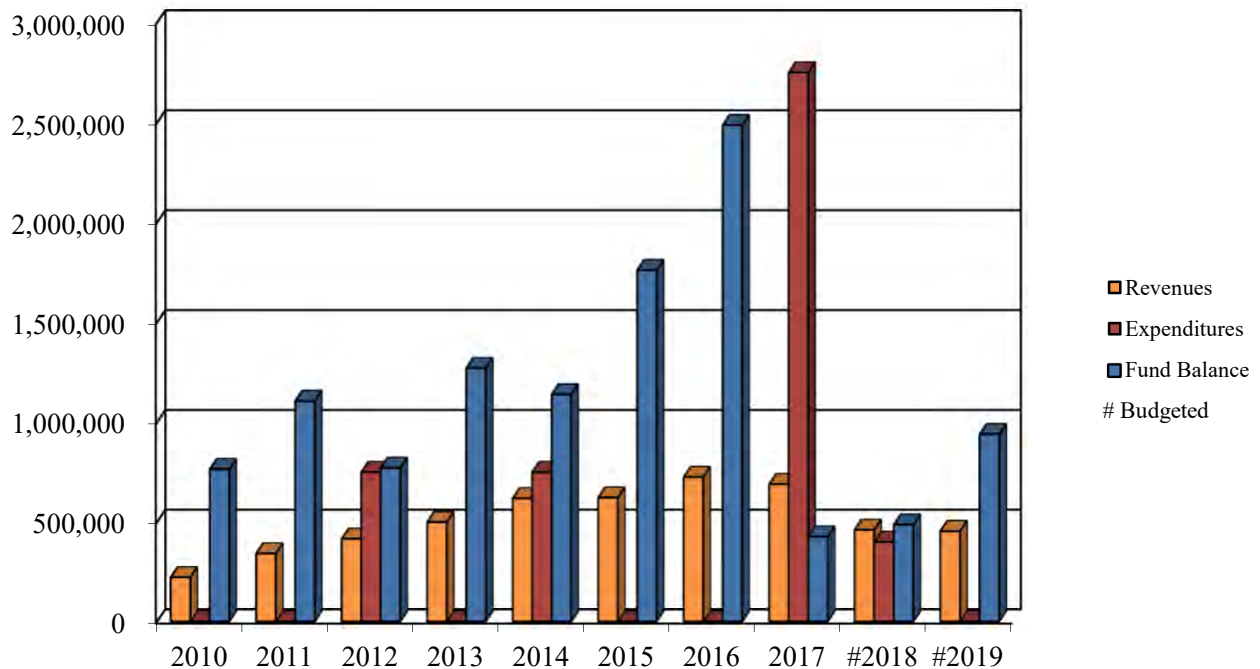
Revenues

	Actual FY 2016	Actual FY 2017	Budget FY 2018	YTD Actual FY 2018	Budget FY 2019
Other Financing Source	\$ 713,422	\$ 669,388	\$ 450,000	\$ 364,295	\$ 450,000
Uses of Money and Property	11,916	20,056	10,000	3,121	\$ 4,000
Total Revenues	\$ 725,338	\$ 689,445	\$ 460,000	\$ 367,415	\$ 454,000

Expenditures

	Actual FY 2016	Actual FY 2017	Budget FY 2018	YTD Actual FY 2018	Budget FY 2019
Operating Expenditures	\$ -	\$ 2,750,000	\$ 400,000	\$ 400,000	\$ -
Total Expenditures	\$ -	\$ 2,750,000	\$ 400,000	\$ 400,000	\$ -

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 declined significantly during FY 2015 and FY 2016 and have remained steady during FY 2017 and FY 2018. As a result, the Fuel Fund is projected to have a fund balance at the end of FY 2018 of over \$688,000. Given the strong fund balance and the expectation that fuel prices would remain fairly stable, the cost of fuel charged to each user department will remain at \$2.00 per gallon for unleaded and \$2.50 per gallon for diesel in FY 2019. This will generate projected revenue of \$383,100. 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.

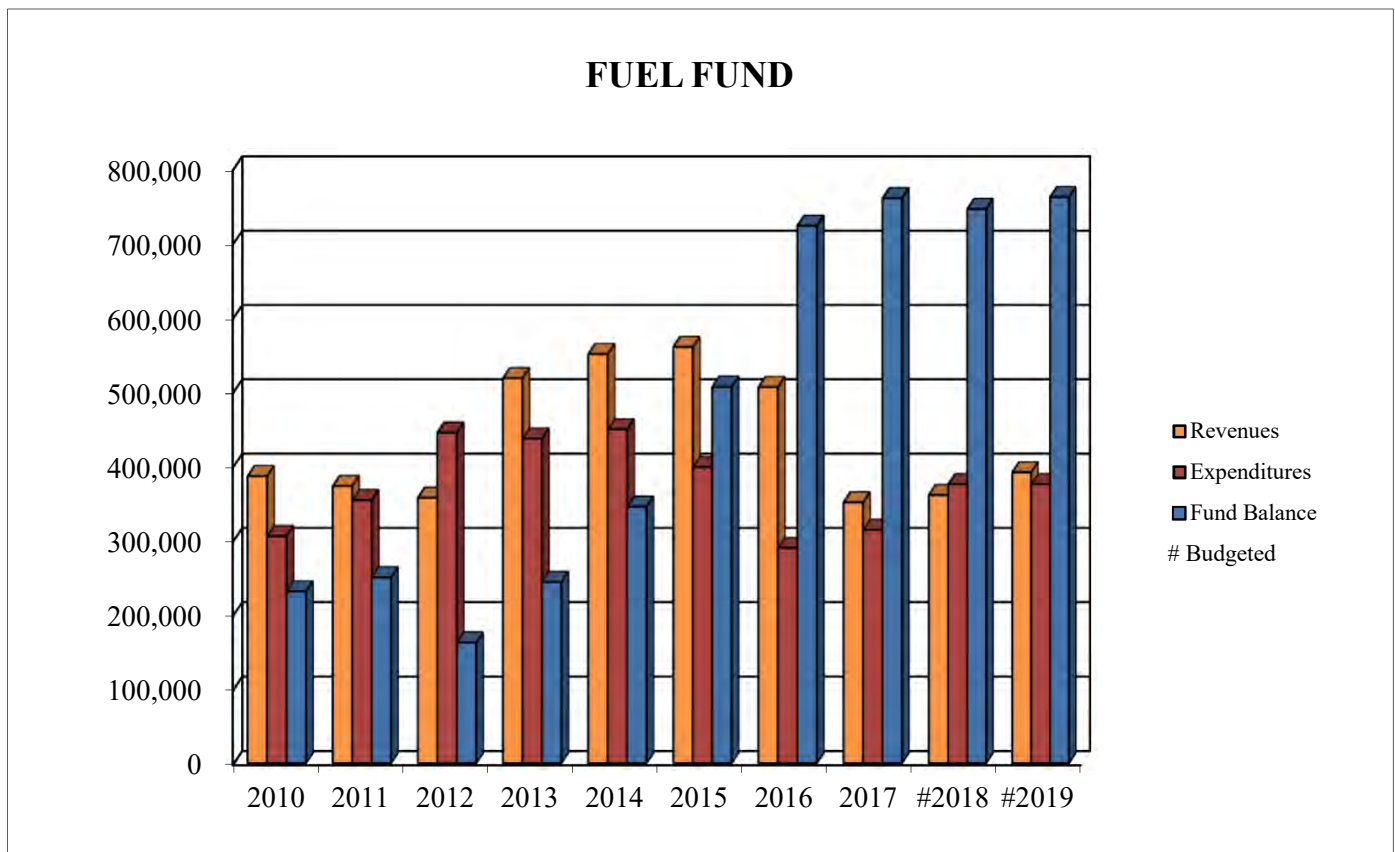
FUEL FUND

Revenues

	Actual FY 2016	Actual FY 2017	Budget FY 2018	Actual FY 2018	Budget FY 2019
Other Financing Source	\$ 502,792	\$ 344,100	\$ 355,500	\$ 231,256	\$ 383,100
Uses of Money and Property	\$ 3,083	\$ 6,630	\$ 5,000	\$ 7,502	\$ 8,000
Total Revenues	<u>\$ 505,875</u>	<u>\$ 350,730</u>	<u>\$ 360,500</u>	<u>\$ 238,758</u>	<u>\$ 391,100</u>

Expenditures

	Actual FY 2016	Actual FY 2017	Budget FY 2018	Actual FY 2018	Budget FY 2019
Operating Expenditures	\$ 289,224	\$ 313,668	\$ 375,000	\$ 233,262	\$ 375,000
Total Expenditures	<u>\$ 289,224</u>	<u>\$ 313,668</u>	<u>\$ 375,000</u>	<u>\$ 233,262</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 2017 was in excess of **\$1.85 million**, and based on claims experience and trends to date, is expected to remain close to that number as of June 30, 2018.

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 2019, the budgeted cost in each activity is **\$11,234 per eligible employee**, a 5% increase over the FY 2018 amount of \$10,699. The cost is automatically transferred (1/12) from the department operating budgets to the Insurance Fund each month.

INSURANCE FUND

The FY 2019 budget for the health insurance division anticipates total expenditures of \$4,118,000 which is an increase of \$413,000 from FY 2018. 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 \$3,639,000. In FY 2019, 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 2019 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 2019, a total of \$249,430 has been budgeted in the various activities with personnel, which is unchanged from FY 2018. As noted, the City has realized favorable claims experience in prior years, with the fund balance in the worker's compensation division projected at approximately **\$615,000** at June 30, 2018.

The FY 2019 budget for the worker's compensation division of the Insurance Fund projects total expenditures of \$290,000. Actual net premium costs based on the \$50,000 per claim deductible plan are projected at \$135,000, leaving \$155,000 to pay actual claims.

PERSONNEL SCHEDULE

No personnel is directly assigned to this fund.

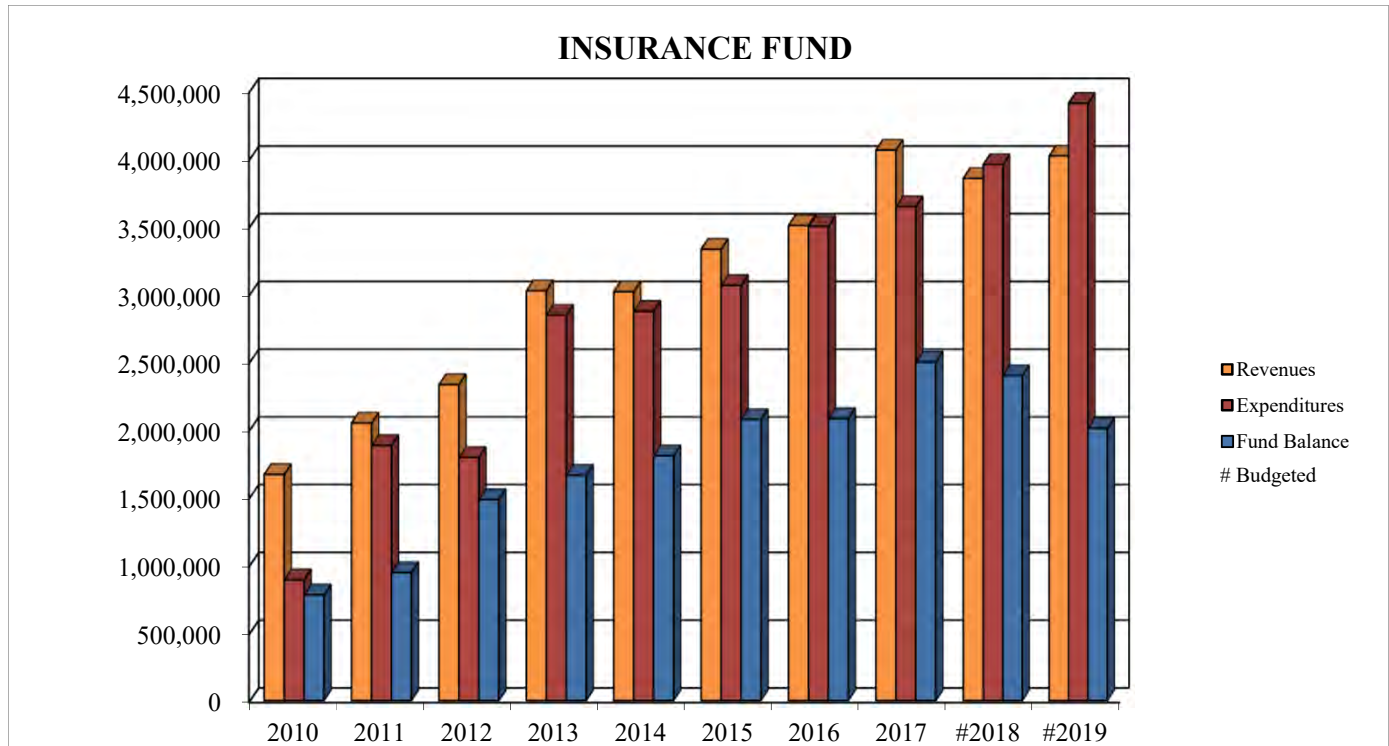
INSURANCE FUND

Revenues

	Actual FY 2016	Actual FY 2017	Budget FY 2018	YTD Actual FY 2018	Budget FY 2019
Other Financing Source - Health	\$ 3,213,509	\$ 3,755,839	\$ 3,578,810	\$ 2,562,029	\$ 3,738,860
Other Financing Source - WC	277,152	277,145	249,430	166,287	249,430
Uses of Money and Property	14,977	29,212	25,000	26,564	30,000
Total Revenues	<u>\$ 3,505,638</u>	<u>\$ 4,062,195</u>	<u>\$ 3,853,240</u>	<u>\$ 2,754,879</u>	<u>\$ 4,018,290</u>

Expenditures

	Actual FY 2016	Actual FY 2017	Budget FY 2018	YTD Actual FY 2018	Budget FY 2019
Operating Expenditures - Health	\$ 3,268,606	\$ 3,348,103	\$ 3,705,000	\$ 2,238,340	\$ 4,117,500
Operating Expenditures - WC	\$ 230,256	\$ 295,787	\$ 250,000	\$ 226,685	\$ 290,000
Total Expenditures	<u>\$ 3,498,862</u>	<u>\$ 3,643,890</u>	<u>\$ 3,955,000</u>	<u>\$ 2,465,025</u>	<u>\$ 4,407,500</u>



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 (\$3,100,000 proposed in FY 2019) 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 2019, the total outstanding General Obligation long-term debt is 0.67% of the total assessed value of taxable property in Brentwood assessed as of September 6, 2017.

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 2019, the total debt service on long-term debt is 6.6% 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. The projected fund balance at the end of FY 2018 will be 88% of target amount, and should recover to 108% by the end of FY 2019. Revenues exceed expenditures in FY 2019 by \$481,000.

BUDGET COMMENTS

The projected Debt Service fund balance as of June 30, 2018 is \$2,336,631. Total debt service obligations for FY 2019 will be \$2,648,965, an increase of \$58,565 from the FY 2018 budgeted expenditure of \$2,590,400. 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 2019 payments reflect the City's strategy of issuing \$3.5 million in capital outlay notes in FY 2018 in lieu of a \$4.9 million bond issue. The \$1.4 million difference will be provided through a balance transfer from the General Fund undesignated fund balance, and together this \$4.9 million will be pledged to complete financing for the Sunset/Ragsdale Road intersection project. Total FY 2019 revenues are projected at \$3,130,000, including a \$3,100,000 transfer from the General Fund, an increase of \$150,000 from the FY 2018 transfer amount. This increase is necessary in anticipation of a \$12 million G.O. bond issue in FY 2020 for the police headquarters project. Additional increases are projected in FY's 2020, 2021, and 2022.

PERSONNEL SCHEDULE

No personnel are assigned to this activity

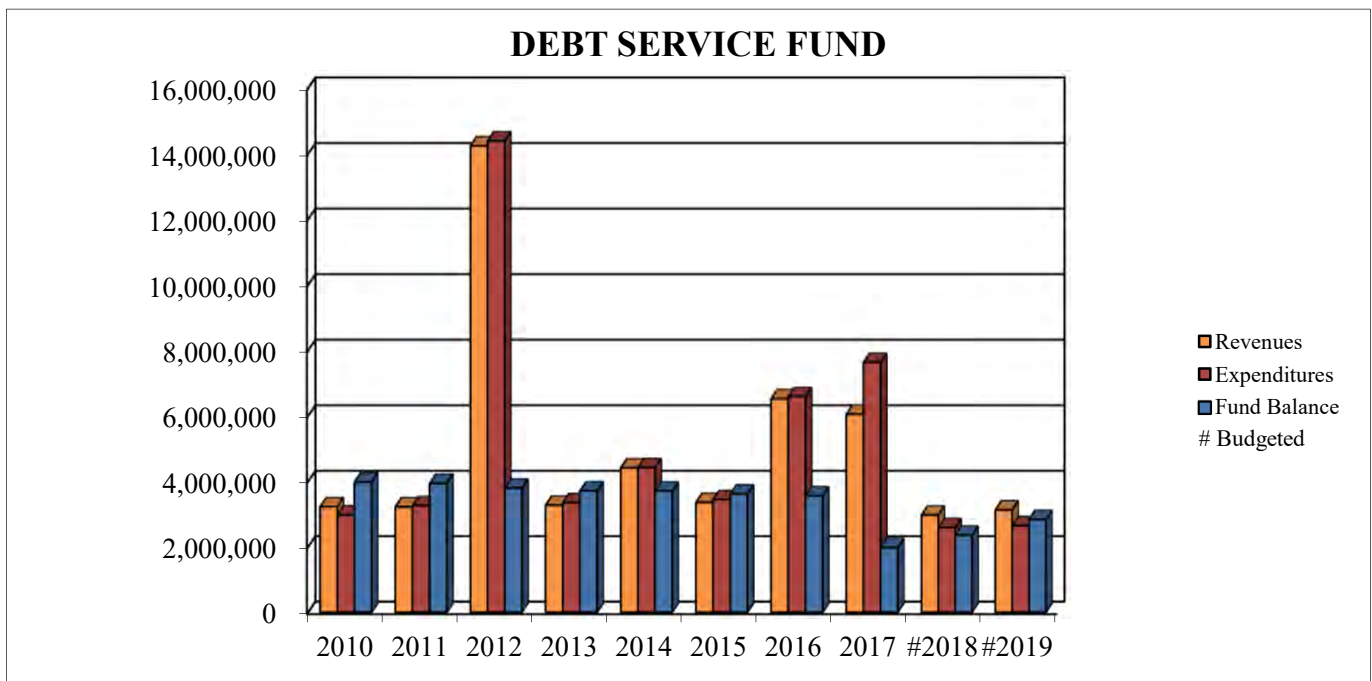
DEBT SERVICE FUND

Revenues

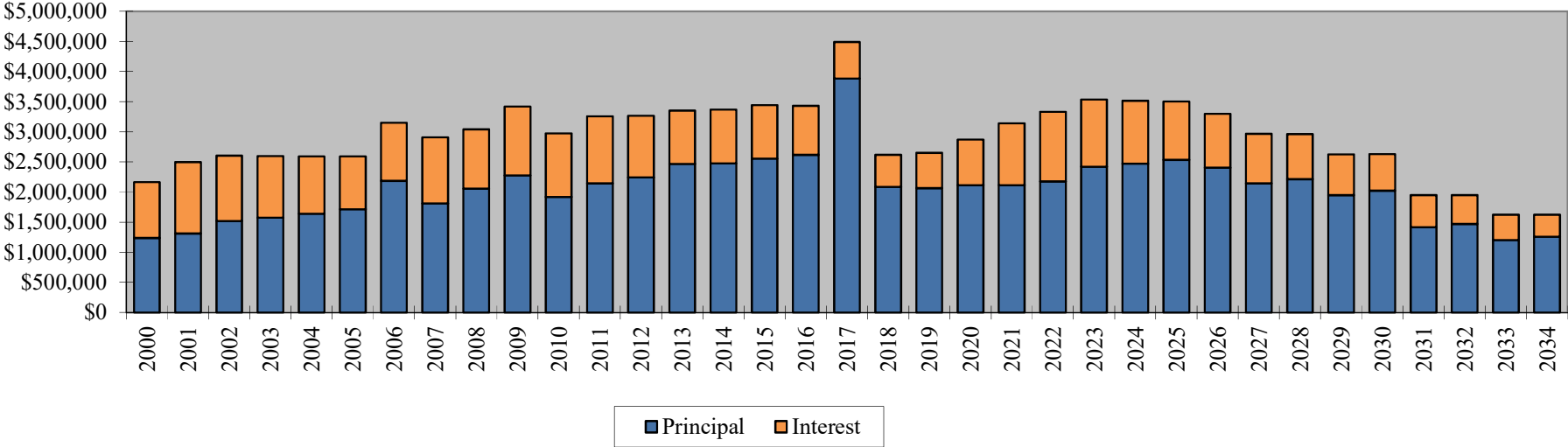
	Actual FY 2016	Actual FY 2017	Budget FY 2018	YTD Actual FY 2018	Budget FY 2019
Other Financing Source	\$ 3,468,993	\$ 2,993,213	\$ 2,950,000	\$ 2,950,000	\$ 3,100,000
Uses of Money and Property	22,766	30,008	23,000	34,222	30,000
Bond Refunding Proceeds	3,035,000	3,030,000	-	-	-
Total Revenues	\$ 6,526,759	\$ 6,053,221	\$ 2,973,000	\$ 2,984,222	\$ 3,130,000

Expenditures

	Actual FY 2016	Actual FY 2017	Budget FY 2018	YTD Actual FY 2018	Budget FY 2019
Debt Service:					
Principal	\$ 2,615,000	\$ 3,885,000	\$ 1,850,000	\$ 2,085,000	\$ 2,064,000
Interest	816,936	607,673	670,400	532,534	578,165
Subtotal	3,431,936	4,492,673	2,520,400	2,617,534	2,642,165
Bond Refunding Payments	3,109,283	3,083,485	-	-	-
Other	47,903	58,761	70,000	4,187	6,800
Total Expenditures	\$ 6,589,122	\$ 7,634,918	\$ 2,590,400	\$ 2,621,720	\$ 2,648,965



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. FY 2017 includes cash

City of Brentwood

Debt Obligations

Governmental Activities:

Amount Outstanding

\$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%.	450,000
\$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%.	1,640,000
\$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%.	2,155,000
\$3,250,000 2012 General Obligation Public Refunding Bonds due in increasing annual installments through September 1, 2025, at a 2% interest rate.	2,530,000
\$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%.	4,110,000
\$3,035,000 2016 General Obligation Public Refunding Bonds due in increasing annual installments through March 1, 2030 at a 2% rate	2,960,000
\$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%	3,010,000
\$2,040,000 2017A General Obligation Public Refunding Bonds due in increasing annual installments through September 1, 2031 at varying rates of interest from 2.5% to 4.0%	2,040,000
\$1,750,000 2018 Capital Outlay Note (2018A) due in increasing annual installments through 2030 at a 3.24% interest rate	1,750,000
\$1,750,000 2018 Capital Outlay Note (2018B) due in increasing annual installments through 2030 at a 3.24% interest rate	1,750,000
Total Outstanding General Obligation Bonds	22,395,000
(PROPOSED) - No additional debt is proposed in FY 2019	-
Total Outstanding and Proposed General Obligation Bonds	\$ 22,395,000

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
2019	220,000	19,688	580,000	50,863	215,000	45,975
2020	230,000	10,063	590,000	33,313	220,000	39,450
2021			190,000	22,563	225,000	32,775
2022			195,000	18,750	235,000	25,875
2023			195,000	13,838	240,000	18,750
2024			200,000	8,775	250,000	11,400
2025			205,000	3,075	255,000	3,825
2026						
2027						
2028						
2029						
2030						
2031						
2032						
2033						
2034						
	<u>\$ 450,000</u>	<u>\$ 29,751</u>	<u>\$ 2,155,000</u>	<u>\$ 151,175</u>	<u>\$ 1,640,000</u>	<u>\$ 178,050</u>

Year	2017 G.O. Refunding Bonds		2017A G.O. Refunding Bonds		2018A Capital Outlay Note	
	Principal	Interest	Principal	Interest	Principal	Interest
2019	270,000	59,018		63,300	122,000	58,275
2020	280,000	52,168		63,300	125,000	52,748
2021	285,000	46,518		63,300	130,000	48,698
2022	290,000	40,768		63,300	134,000	44,486
2023	295,000	34,918		63,300	138,000	40,144
2024	305,000	28,918		63,300	143,000	35,672
2025	310,000	22,768		63,300	147,000	31,040
2026	315,000	16,518	265,000	58,000	152,000	26,276
2027	325,000	10,118	270,000	47,300	157,000	21,352
2028	335,000	3,434	285,000	36,200	162,000	16,264
2029			295,000	26,812	167,000	11,016
2030			300,000	19,375	173,000	5,606
2031			310,000	11,750		
2032			315,000	3,938		
2033						
2034						
	<u>3,010,000</u>	<u>315,146</u>	<u>2,040,000</u>	<u>646,475</u>	<u>1,750,000</u>	<u>391,577</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>2016 G.O. Refunding Bonds</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2019	295,000	47,650	210,000	120,638	30,000	59,200
2020	300,000	41,700	215,000	114,263	30,000	58,600
2021	305,000	35,650	220,000	108,838	265,000	58,000
2022	315,000	29,450	225,000	104,388	270,000	52,700
2023	320,000	23,100	230,000	99,694	275,000	47,300
2024	325,000	16,650	235,000	94,459	280,000	41,800
2025	330,000	10,100	240,000	88,669	285,000	36,200
2026	340,000	3,400	245,000	82,453	290,000	30,500
2027			255,000	75,413	300,000	24,700
2028			260,000	67,688	305,000	18,700
2029			270,000	59,400	310,000	12,600
2030			280,000	50,113	320,000	6,400
2031			290,000	40,138		
2032			300,000	29,438		
2033			310,000	18,000		
2034			325,000	6,094		
	<u>\$ 2,530,000</u>	<u>\$ 207,700</u>	<u>\$ 4,110,000</u>	<u>\$ 1,159,682</u>	<u>\$ 2,960,000</u>	<u>\$ 446,700</u>

<u>Year</u>	<u>2018B Capital Outlay Note</u>		<u>TOTAL</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2019	122,000	53,550	2,064,000	578,156
2020	125,000	52,748	2,115,000	518,352
2021	130,000	48,696	1,750,000	465,037
2022	134,000	44,486	1,798,000	424,203
2023	138,000	40,144	1,831,000	381,187
2024	143,000	35,672	1,881,000	336,646
2025	147,000	31,038	1,919,000	290,015
2026	152,000	26,276	1,759,000	243,423
2027	157,000	21,352	1,464,000	200,235
2028	162,000	16,264	1,509,000	158,550
2029	167,000	11,016	1,209,000	120,844
2030	173,000	5,606	1,246,000	87,100
2031			600,000	51,888
2032			615,000	33,376
2033			310,000	18,000
2034			325,000	6,094
	<u>1,750,000</u>	<u>386,848</u>	<u>22,395,000</u>	<u>3,913,104</u>

CAPITAL PROJECTS FUND

CAPITAL PROJECTS FUND

MISSION STATEMENT

This fund consolidates 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 2019 projects include the following:

- A FY 2018 year end General Fund appropriation transfer of \$6,305,000 (made possible due to current year excess revenue collections) to be used for various projects in FY 2019 and beyond;
- A FY 2019 transfer of \$2,000,000 from the Public Works Project Fund for the Sunset Road widening project between Ragsdale Road and Concord Road;

The FY 2019 budget at **\$12,910,000** is decreased \$1,585,000 from the FY 2017 adopted budget of \$14,495,000. 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 (\$5,795,000)

1. **Sunset Road Phase II** - This project (**\$2,145,000**) provides for final design, right-of-way (ROW) acquisition, and initial construction for the widening of Sunset Road from Concord Road to the new bridge north of Ragsdale Road. The improvements will include a 3-lane curb and gutter cross-section with a 10-foot wide multi-use path on the west side.
2. **Sunset/Ragsdale Intersection** – This project (**\$1,075,000**) provides for completion in late calendar year 2018 of improvements to the intersection of Sunset Road and Ragsdale Road. 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.
3. **Bike and Pedestrian Projects** – This project (**\$900,000**) provides for proposed bike and pedestrian improvements, including the Maryland Farms greenway trail.
4. **Franklin Road** – This project (**\$660,000**) provides for final right-of-way (ROW) acquisition settlements for improvements to Franklin Road from Concord Road south to Moore's Lane.

CAPITAL PROJECTS FUND

TDOT construction on this project is underway with completion expected in late 2020 or early 2021. 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.

5. **Split Log Road** – This project **(\$345,000)** provides for installation of a traffic signal at the three-way intersection at Split Log Road and Ragsdale Road and associated fiber network expansion along Split Log 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.
6. **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 2018 transfer from the General Fund of \$300,000.
7. **Bridge Repairs** - This project **(\$200,000)** provides for repairs Wildwood Valley Drive bridge over the Little Harpeth River in the Wildwood subdivision.
8. **Traffic Signal Upgrades** - This project **(\$170,000)** provides for various traffic signal equipment upgrades including replacement of network Ethernet switches, replacement of video detection at Wilson Pike and Crockett Road and acquisition of a spare video detection system, battery backups at seven intersections, and a new school zone signal at Granny White and Foxland Hall.

II. STORM DRAINAGE (\$50,000)

1. **Shenandoah Drive** – This project **(\$50,000)** provides for rebuilding approximately 45 feet of retaining wall on the north side of 701 Shenandoah Drive. Work will also restore the integrity of the concrete footing supporting the remainder of the wall, approximately 535 feet in length, between Shenandoah Drive and Davis Drive.

III. PARKS AND RECREATION (\$610,000)

1. **Marcella Vivrette Smith Park** – This project **(\$325,000)** provides funding for replacement of the barn used by Park maintenance staff at the park and stabilization of the two brick slave cabins.
2. **Maryland Way Park** – This project **(\$150,000)** provides for improvements in the park to facilitate a pedestrian connection to the Hill Center Brentwood redevelopment project.

CAPITAL PROJECTS FUND

3. **Crockett Park** – This project (\$135,000) provides for a new bathroom facility adjacent to the amphitheater and expansion of the concrete apron in front of the amphitheater.

IV. GENERAL FACILITIES (\$2,945,000)

1. **Police Headquarters** – This project (\$2,300,000) provides for completion of architectural design services, including pre-construction management services, for the planned police headquarters facility on Heritage Way. Construction is tentatively projected to start in mid-2019.
2. **Fire Stations** – This project (\$575,000) provides for land acquisition for a future Fire Station 5 in the Split Log Road area plus safety flooring improvements at Fire Stations 1 and 2.
3. **Community Planning** – This project (\$40,000) 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.
4. **Community Identity Features** – This project (\$30,000) provides for installation of updated community identity signage a key entry points into the City.

V. TECHNOLOGY (\$3,510,000)

1. **Radio System Upgrades** – This project (\$3,000,000) 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 provide an interconnection with Metro Nashville. The system should go live in late calendar year 2018. The budget also provides funding (\$550,000) to purchase radios for all non-public safety departments to allow them to access the new system and put all city radios on the same system.
2. **Security System** – This project (\$400,000) provides for replacement of the City's 15 year-old access card security system as well as security improvements at certain city park facilities.
3. **Mobile Data Systems** – This project (\$85,000) provides for partial replacement of in-car public safety wireless equipment.
4. **Disaster Recovery System** – This project (\$25,000) provides for installation of a third network backup server system at the Service Center to supplement existing systems and City Hall and the Library.

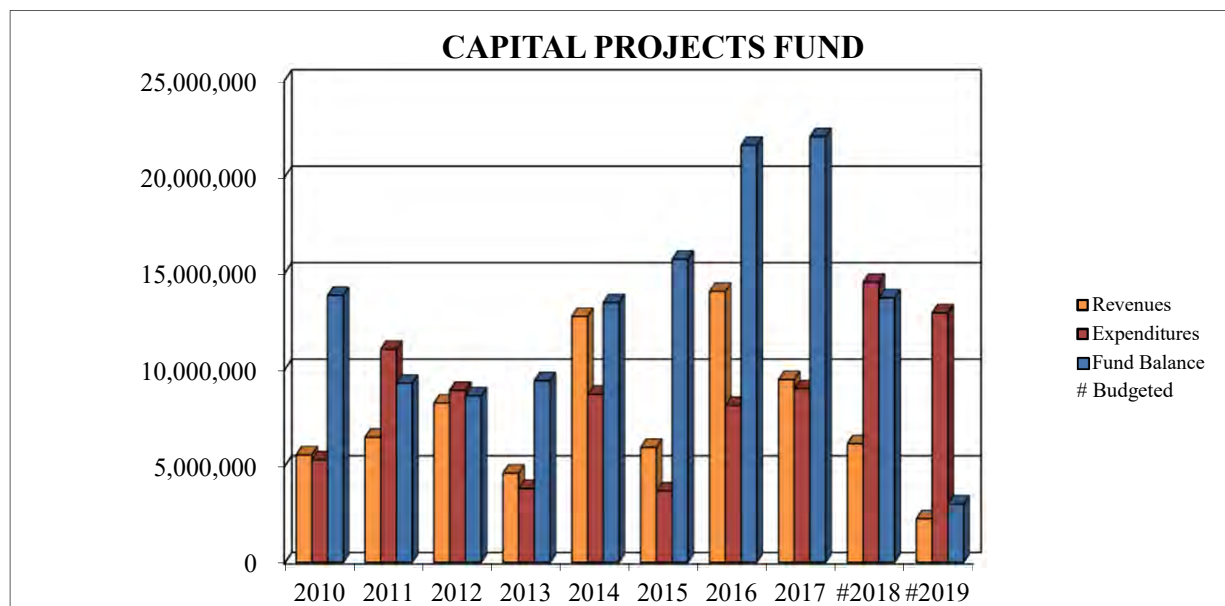
CAPITAL PROJECTS FUND

Revenues

	Actual FY 2016	Actual FY 2017	Budget FY 2018	YTD Actual FY 2018	Budget FY 2019
Intergovernmental	\$ 3,460,350	\$ 447,326	\$ 180,000	\$ -	\$ -
Uses of Money and Property	71,537	187,023	150,000	204,546	250,000
Other Financing Source	10,495,000	8,155,000	900,000	897,500	2,000,000
General Obligation					
Bond Proceeds	-	-	4,900,000	1,750,000	-
Other (Private Sources)	-	652,322	-	20,000	-
Total Revenues	\$ 14,026,888	\$ 9,441,671	\$ 6,130,000	\$ 2,872,046	\$ 2,250,000

Expenditures

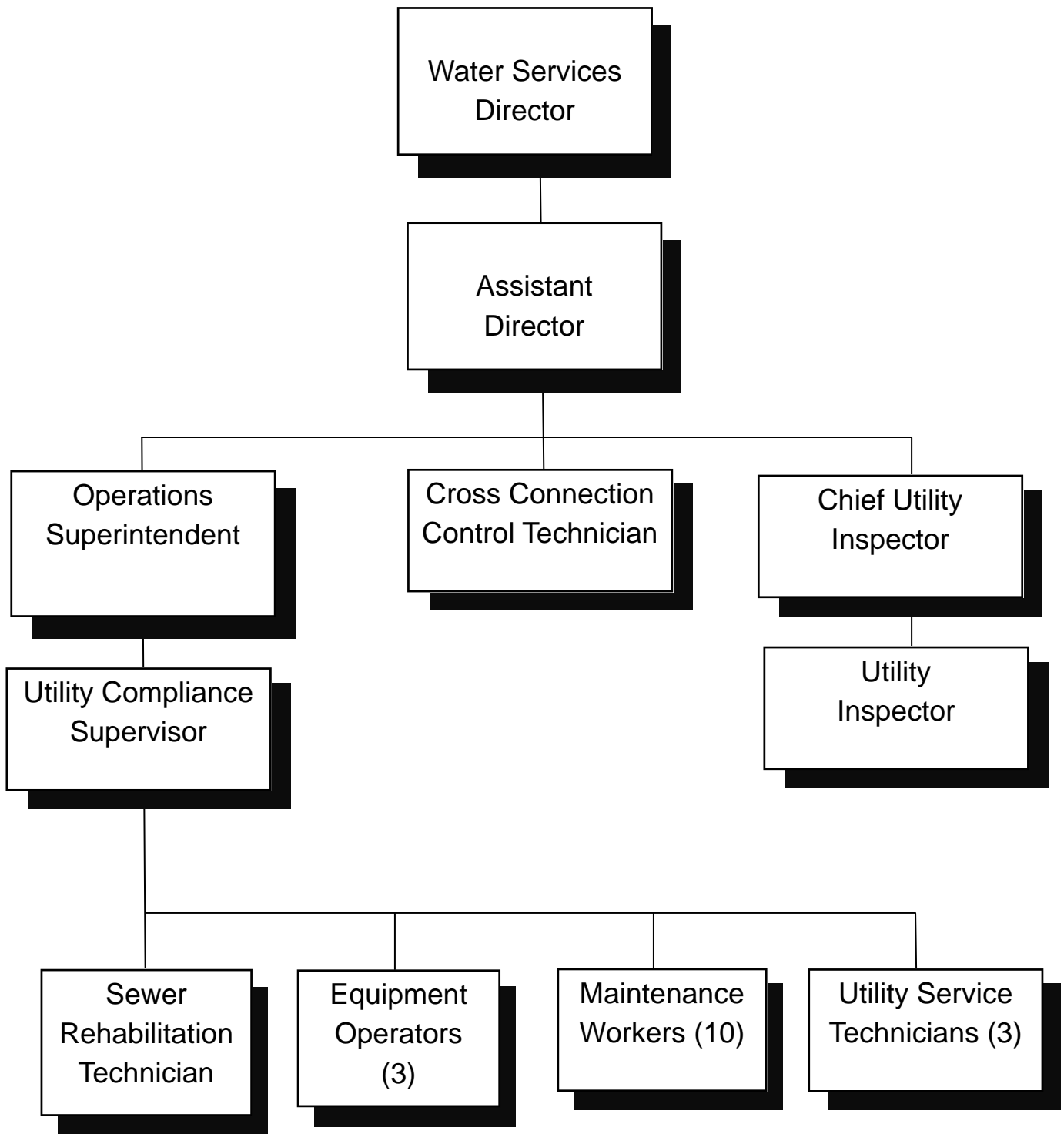
	Actual FY 2016	Actual FY 2017	Budget FY 2018	YTD Actual FY 2018	Budget FY 2019
Capital Outlay					
General Facilities and Equipment	\$ 81,191	\$ 3,428	\$ 445,000	\$ 142,651	\$ 2,945,000
Transportation	5,805,871	6,242,630	8,705,000	4,044,676	5,795,000
Storm Drainage	72,500	49,050	50,000	-	50,000
Parks and Recreation	1,788,327	1,928,965	905,000	1,137,924	610,000
Technology	361,106	747,040	4,390,000	1,583,158	3,510,000
Other Financing Uses	-	-	-	-	-
Transfer to Municipal Center	-	-	-	-	-
Total Expenditures	\$ 8,108,996	\$ 8,971,113	\$ 14,495,000	\$ 6,908,409	\$ 12,910,000



WATER AND SEWER FUND

WATER SERVICES DEPARTMENT

Organization Chart



Note: Two (2) utility billing positions funded by the Water Services Department are assigned to the Finance Department and appear in that organization chart.

Water Services Department 2018-2019 Non-Routine Work Plan

The Water Services Department proposed to undertake the following projects in the 2018-2019 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 with an initial estimated cost of \$30 million is targeted at the elimination of sewer overflows at the Brentwood/Metro sewer pumping station caused by excessive storm water infiltration. Phase 3 of the program, which began in 2015, will conclude in 2019. In CY 2018, construction activities will include larger trunk line rehabilitation from Brentwood Country Club westward to the Hillsboro Rd. area. There will also be continued rehab of manholes and customer service lines. Upon completion of the CY 2018 activities, the City's project engineer will prepare a progress report of all the City's efforts to date and submit the report to TDEC for their consideration and determination of future warranted activities.

Target Date: March, 2019

2. Water Capacity Improvements 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 2019, the Department will begin construction work 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. Also slated for FY 2019 is design and construction of the Mallory Park water line extension that is planned to extend from Mallory Park northward across Wikle Park to Wikle Rd. at the railroad tracks.

Target Date: Ongoing

3. Meter Reading Project and Implementation of Customer Portal

The City of Brentwood has 1,346 of its 9,844 water meters capable of transmitting reading data to radio towers. We have two radio towers (Robert E Lee and Trinity) in operation receiving readings from the transmitters. A third and final radio tower (Skyline) should be up and running by May of 2018. Additional meter transmitters will be installed by a contractor later this summer and fall.

Water Services Department 2018-2019 Non-Routine Work Plan

In FY 2018, the City started using a data analytics tool called Sensus Analytics. This tool allows for us to retrieve readings for billing purposes as well as monitor meter alarms and high consumption. With this tool, staff is reviewing daily reports and contacting customers regarding possible leaks. We are able to identify and resolve issues much quicker than the meters without transmitters that are only read once a month manually. During FY 2019, a review will be undertaken to assess the viability of deploying a customer portal that would allow customers to log in and view their meter data as well as set up automated email and text alert criteria such as water consumption thresholds. This project will be undertaken jointly by the Finance staff and the Water Services Department.

Target Date: June 30, 2019

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 stormwater inflow or infiltration (I/I) into the sanitary sewer system. Reductions in I/I are aimed at reducing overflows and lowering wastewater treatment costs.

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 2016	Actual FY 2017	Budget FY 2018	YTD Actual FY 2018	Budget FY 2019
Personnel Services	\$ 1,901,948	\$ 1,910,295	\$ 2,194,180	\$ 1,412,754	\$ 2,306,065
Operating Expenditures	14,919,988	15,625,670	15,516,055	10,273,006	16,109,420
Total	\$ 16,821,937	\$ 17,535,965	\$ 17,710,235	\$ 11,685,760	\$ 18,415,485

BUDGET COMMENTS

Total revenue projected of \$19,367,395 for FY 2019 includes a 2% increase in water and sewer rates 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 \$10.1 million, while sewer sales are expected to generate about \$7.25 million. Tap fee collections are anticipated to be approximately \$220,000 for water and \$1,000,000 for 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 capacity improvements.

Expenditures are estimated at \$18,415,485 for FY 2019. Total principal and interest payments on existing debt will decrease slightly from \$2,369,886 in FY 2018 to \$2,198,256 in FY 2019. The mandatory depreciation expense in FY 2019 is budgeted at \$3.0 million, unchanged from FY2018.

Significant capital spending in FY 2019 includes the final installation phase of the meter reading upgrade project at an estimated cost of \$2.2 million. Plans are to solicit a contract to replace the communications device at all customer meter sites from the older model "touch read" unit to the "tower read" device (for those remaining sites not yet on the tower read system or about 8,500 customer sites) along with upgrading water meters where necessary. Capital equipment purchases proposed for FY 2019 include replacing a 5500 Series Service body with a crane truck used by pump station maintenance crews at an anticipated cost of \$85,000. The replaced vehicle is proposed to be transferred to the Fire Department for their continued use. Additionally the department plans to replace a one-ton dump truck and 2500 series standard service body truck for \$39,000 and \$47,500 respectively.

WATER AND SEWER FUND

During FY 2019, 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 2019-2024 Capital Improvements Program.

<u>PERFORMANCE MEASURES</u>	<u>Actual FY 2016</u>	<u>Actual FY 2017</u>	<u>Target FY 2018</u>	<u>Target FY 2019</u>
Operations:				
Water Quality - Percent of Samples in Compliance	100%	100%	100%	100%
Percent Water Loss	38%	33%	15%	15%
Sewer Overflow Rate - Overflows per 100 miles of pipe	3.51	2.1	0.0	0.0
Grinder Program Cost - Annual Cost per Unit	\$90	\$96	\$85	\$85
Annual Sewer Mains Inspected/Cleaned (ft.)	209,246	49,700	115,000	118,000
Customer Service:				
Customer Water Quality Complaints - Annual Total	111	134	100	100
Business Operations:				
Health & Safety - Lost Days per Employee	0	0	0	0
Training Hours - Avg. Hours per Employee (Annual)	16	15	16	16
<u>WORKLOAD INDICATORS</u>	<u>Actual FY 2016</u>	<u>Actual FY 2017</u>	<u>Target FY 2018</u>	<u>Target FY 2019</u>
Miles of Water Mains	219	223	233	230
Water Pump Stations	13	13	13	14
Water Storage Tanks	9	9	9	9
Customers Meter Reads (Mo.)	9,546	9,555	9,785	9,875
Sewer Customers	11,093	11,211	11,350	11,400
Sewer Lift Stations	11	11	12	12
Miles of Sewer Main	285	289	290	293
Grinder Pump Units	2,893	2,961	2,940	2,985

WATER AND SEWER FUND

<u>Personnel Schedule</u>	<u>Actual FY 2016</u>	<u>Actual FY 2017</u>	<u>Target FY 2018</u>	<u>Target FY 2019</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

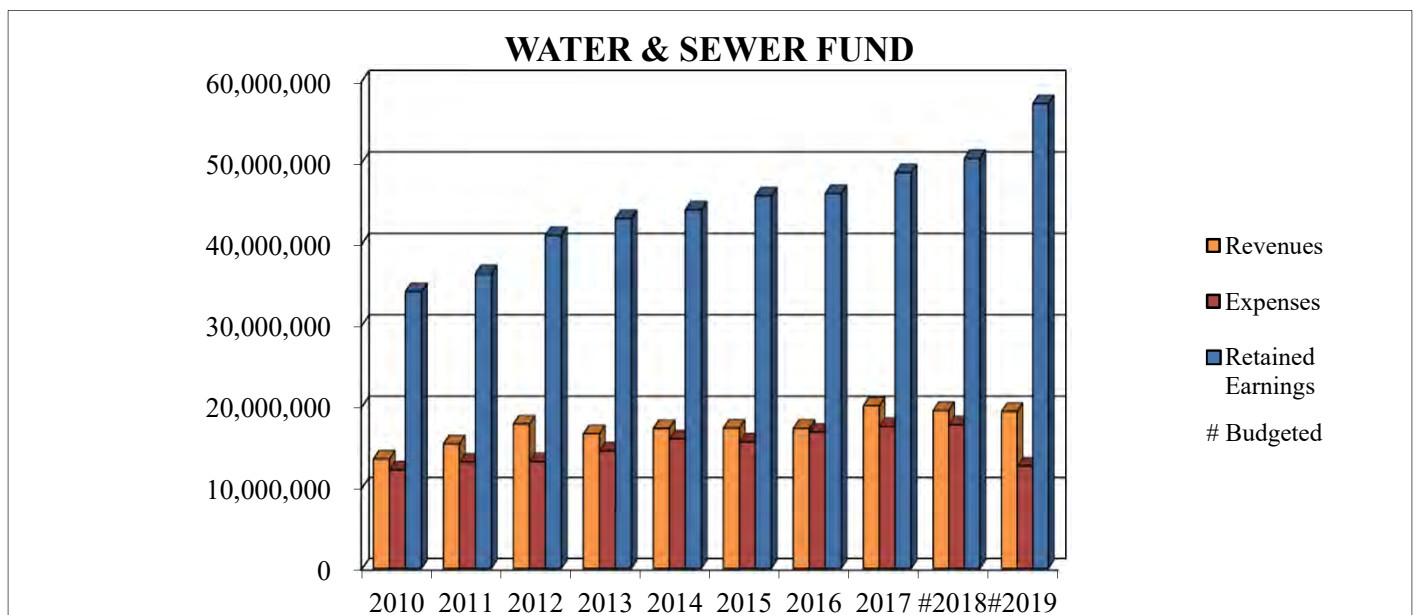
WATER AND SEWER FUND

Revenues

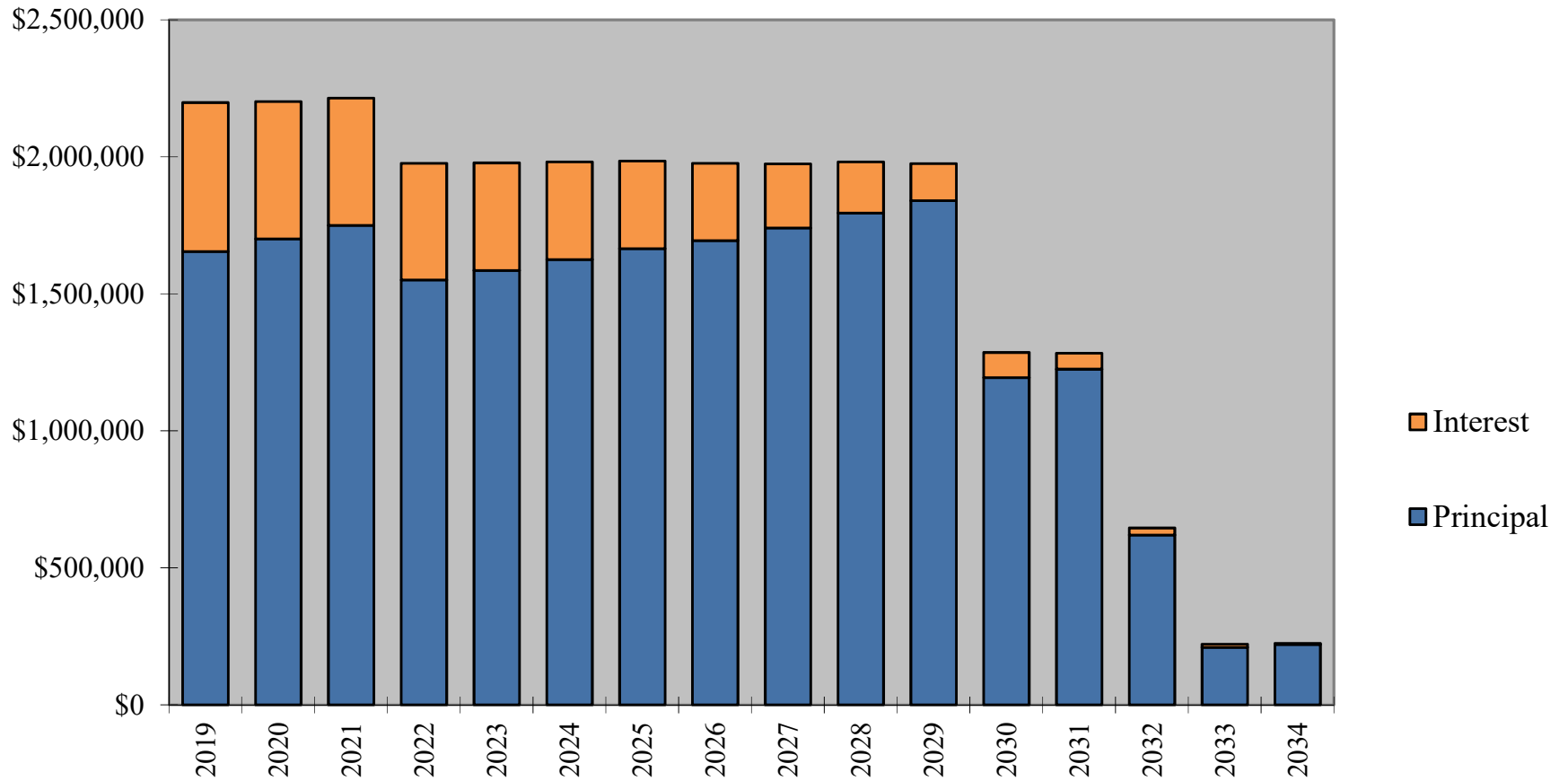
	Actual FY 2016	Actual FY 2017	Budget FY 2018	YTD Actual FY 2018	Budget FY 2019
Water Sales	\$ 8,120,145	\$ 10,395,228	\$ 10,202,850	\$ 7,239,024	\$ 10,103,540
Sewer Charges	6,565,038	6,810,865	7,212,500	4,682,799	7,254,855
Interest Income	141,034	264,902	125,000	305,494	325,000
Water Tap Fees	514,500	1,033,500	725,000	373,000	221,000
Sewer Tap Fees	1,352,585	1,021,606	750,000	1,345,515	1,000,000
Other Revenues	493,151	417,702	363,500	407,455	363,000
Hydrant Rental	100,000	100,000	100,000	66,667	100,000
Total Revenues	\$ 17,286,453	\$ 20,043,802	\$ 19,478,850	\$ 14,419,954	\$ 19,367,395

Expenses

	Actual FY 2016	Actual FY 2017	Budget FY 2018	YTD Actual FY 2018	Budget FY 2019
Personnel Services	\$ 1,901,948	\$ 1,910,295	\$ 2,194,180	\$ 1,412,754	\$ 2,306,065
Purchased Water	6,426,035	7,488,018	7,105,610	4,903,135	7,538,715
Wastewater Treatment	2,615,152	2,558,309	2,526,590	1,799,573	2,809,250
Interest Expense	761,759	685,727	475,705	549,818	418,780
Depreciation/Amortization Exp.	2,807,868	2,818,235	3,000,000	1,844,904	3,000,000
Other Operating Expenses	2,309,174	2,075,381	2,408,150	1,175,576	2,342,675
Total Expenses	\$ 16,821,937	\$ 17,535,965	\$ 17,710,235	\$ 11,685,760	\$ 18,415,485



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	470,000
\$10,000,000 2010 Water Sewer Public Improvements Bonds due in increasing annual installmanets through March 1, 2031, at varying rates of interest from 2.00% to 4.00%	3,440,000
\$6,560,000 2012 Water Sewer Public Improvements Bonds due in increasing annual installmanets through September 1, 2031, at varying rates of interest from 2.00% to 2.625%	5,075,000
\$3,300,000 2013 Water Sewer Public Improvements Bonds due in increasing annual installmanets through September 1, 2033, at varying rates of interest from 2.00% to 3.75%	2,770,000
\$6,315,00 2016 Water Sewer Refunding Bonds due in increasing annual installments through March 1 2029 at a 2.00% interest rate	6,165,000
\$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%	655,000
\$3,495,000 2017A Water Sewer Refunding Bonds due in increasing annual installments through September 1, 2030, at varying rates of interest between 2.5% and 4.00%	<u>3,495,000</u>
Total Business-type Activities Debt	<u>\$ 22,070,000</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
2019	470,000	17,625	460,000	88,168	315,000	108,388	140,000	81,300
2020			465,000	78,393	320,000	102,038	145,000	77,025
2021			480,000	67,350	330,000	95,538	150,000	73,350
2022			490,000	55,350	335,000	88,888	150,000	70,350
2023			500,000	42,487	340,000	82,138	155,000	67,203
2024			515,000	28,737	350,000	75,238	160,000	63,656
2025			530,000	14,575	355,000	68,188	165,000	59,694
2026					365,000	60,988	165,000	55,466
2027					370,000	53,406	170,000	50,750
2028					380,000	45,200	175,000	45,575
2029					390,000	36,294	180,000	40,025
2030					395,000	26,725	190,000	33,775
2031					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>\$ 470,000</u>	<u>\$ 17,625</u>	<u>\$ 3,440,000</u>	<u>\$ 375,060</u>	<u>\$ 5,075,000</u>	<u>\$ 864,944</u>	<u>\$ 2,770,000</u>	<u>\$ 781,395</u>

Year	2016 Water and Sewer Refunding		2017 Water and Sewer Refunding		2017A Water and Sewer Refunding		Totals Debt Requirements	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2019	60,000	123,300	210,000	12,050		112,425	1,655,000	543,256
2020	550,000	122,100	220,000	8,900		112,425	1,700,000	500,881
2021	565,000	111,100	225,000	4,500		112,425	1,750,000	464,263
2022	575,000	99,800				112,425	1,550,000	426,813
2023	590,000	88,300				112,425	1,585,000	392,553
2024	600,000	76,500				112,425	1,625,000	356,556
2025	615,000	64,500				112,425	1,665,000	319,382
2026	630,000	52,200			535,000	112,425	1,695,000	281,079
2027	645,000	39,600			555,000	91,025	1,740,000	234,781
2028	660,000	26,700			580,000	68,825	1,795,000	186,300
2029	675,000	13,500			595,000	45,625	1,840,000	135,444
2030					610,000	30,750	1,195,000	91,250
2031					620,000	15,500	1,225,000	58,944
2032							620,000	25,388
2033							210,000	12,188
2034							220,000	4,125
	<u>\$ 6,165,000</u>	<u>\$ 817,600</u>	<u>\$ 655,000</u>	<u>\$ 25,450</u>	<u>\$ 3,495,000</u>	<u>\$ 1,151,125</u>	<u>\$ 22,070,000</u>	<u>\$ 4,033,199</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 2016</u>	<u>Actual FY 2017</u>	<u>Target FY 2018</u>	<u>Target FY 2019</u>
Total square feet in building	54,000	54,000	54,000	54,000
Square feet available for lease	4,957	4,957	1,415	1,415
Square feet leased	4,957	4,957	1,415	1,415
Gross rent generated by tenants	\$91,427	\$82,510	\$23,740	\$22,675
Square feet used by City	48,943	48,943	52,585	52,585

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 2019 is covered through a \$685,000 General Fund operating transfer to this fund and \$31,800 in rent from the Emergency Communications District. The City's FY 2019 total contribution represents an increase of \$15,000 to meet the ongoing operating costs of the building.

Total budgeted expenses are up \$22,000 from FY 2018, due to a number of smaller maintenance needs in and around the building, such as painting, landscaping, and window blind replacement. Planned capital expenditures for FY 2019 include replacement of heaters in the fire bay (\$10,000) and upgrading the A/V equipment in the Commission Chambers (\$60,000). Funding is also provided for extraordinary repairs and small renovation projects (\$170,000).

PERSONNEL SCHEDULE

No personnel are directly assigned to this fund.

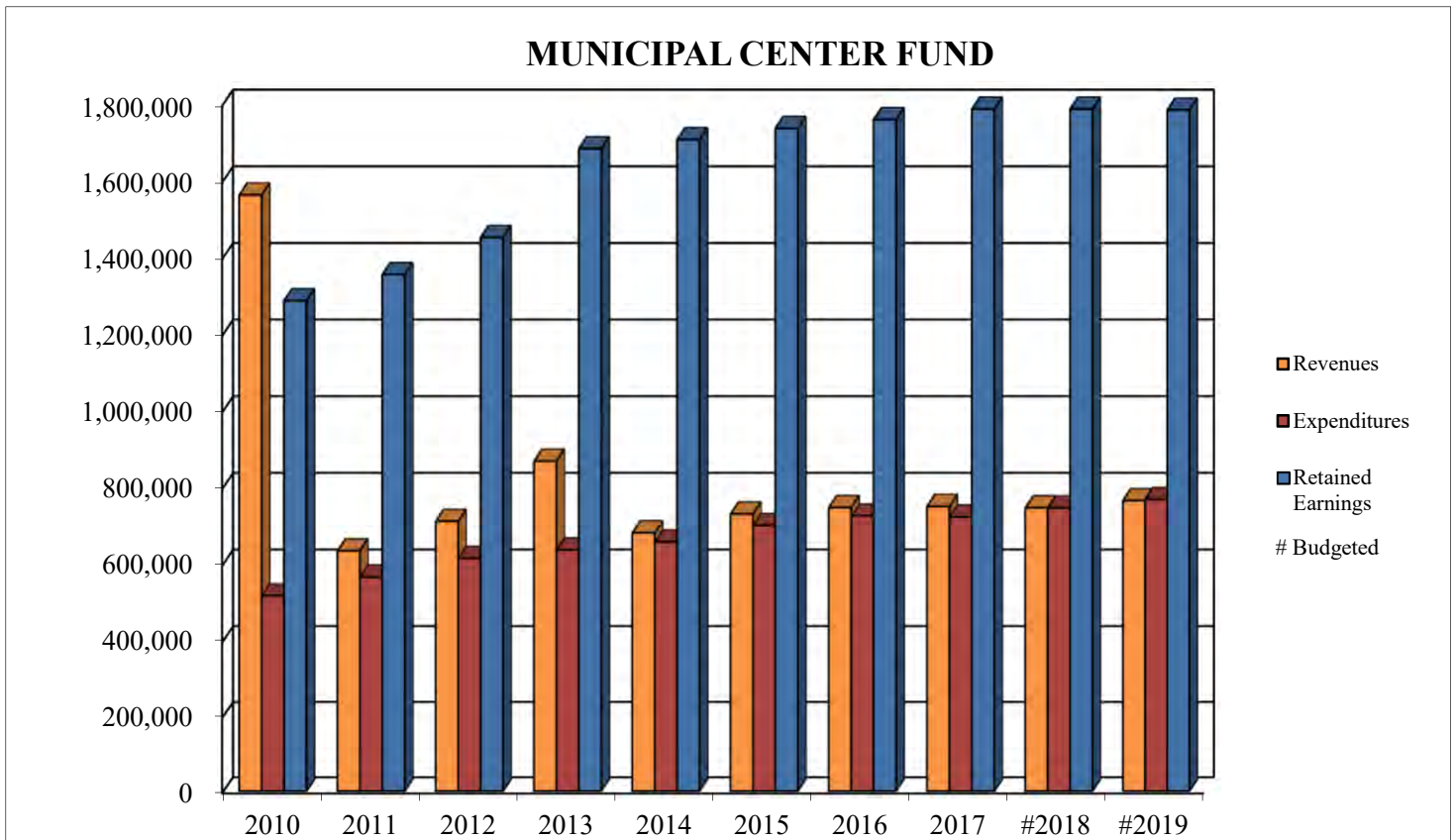
MUNICIPAL CENTER FUND

Revenues

	Actual FY 2016	Actual FY 2017	Budget FY 2018	YTD Actual FY 2018	Budget FY 2019
Rental Income	\$ 733,227	\$ 724,310	\$ 725,540	\$ 707,128	\$ 739,475
Transfer - Capital Projects Fund	-	-	-	-	-
Interest Income/Other	12,809	24,969	20,000	31,187	25,000
Total Revenues	\$ 746,036	\$ 749,279	\$ 745,540	\$ 738,316	\$ 764,475

Expenses

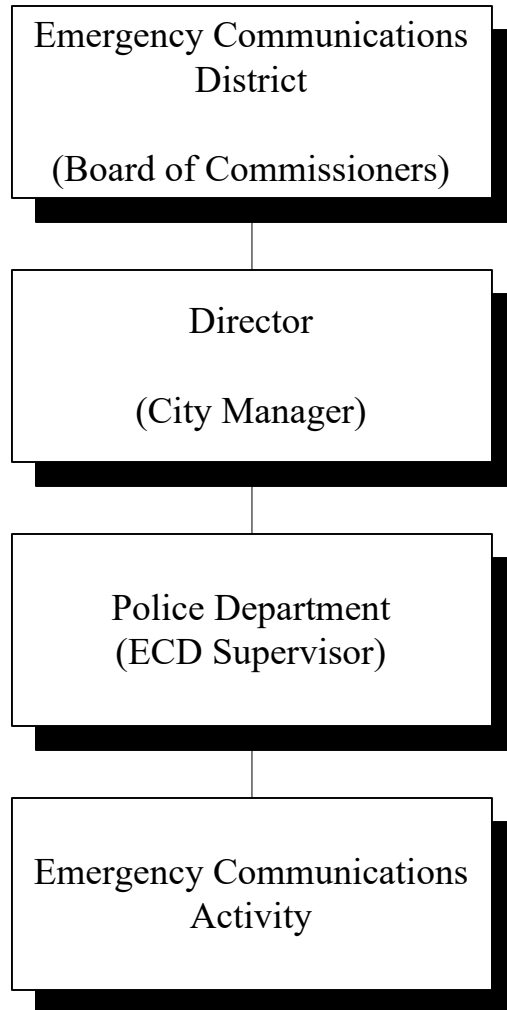
	Actual FY 2016	Actual FY 2017	Budget FY 2018	YTD Actual FY 2018	Budget FY 2019
Professional Services	\$ 19,484	\$ 29,759	\$ 20,000	\$ 13,555	\$ 20,000
Utilities	159,097	165,328	175,000	104,807	174,500
Maintenance	239,195	227,226	199,500	127,365	219,700
Depreciation/Amortization Expense	278,525	273,582	324,000	184,312	324,000
Other	27,260	25,603	26,900	23,565	29,100
Total Expenses	\$ 723,560	\$ 721,497	\$ 745,400	\$ 453,604	\$ 767,300



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 2019 is \$1,415,735, up 2.2% from the FY 2018 budget of \$1,434,475. About 65% of the total budget is allocated to personnel services. The FY 2019 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 5%. Retirement - Health/Life reflects a 37% increase due to changes in cost allocation methodology. Other operating expenditures include annual communication charges for all 911 related telephone and computer communication systems (\$83,000), and annual maintenance contracts for various dispatch related computer software programs (\$162,000). The latter represents an increase of \$50,000 over FY 2018, due to the commencement of the maintenance contract with the CAD software provider, TriTech. Since the District is an enterprise fund, the budget includes \$173,000 in depreciation expense for previous investments in equipment and facility improvements.

Two new budget line items appear in this year's budget, both of which are related to the State's requirement that budgets for ECD's be balanced and the national requirements (GASB 68 and 75) for recognition of pension and OPEB liabilities. Where recognition of those liabilities previously only appeared on the financial statements, they must now be projected in the annual budget. The net effect of these two line items is a \$70,000 decrease to overall expenditures.

Lastly, 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 2019 to adequately fund the requirements of the District. This amount is unchanged from FY 2018.

EMERGENCY COMMUNICATIONS DISTRICT

<u>PERFORMANCE MEASURES</u>	<u>Actual FY 2016</u>	<u>Actual FY 2017</u>	<u>Target FY 2018</u>	<u>Target FY 2019</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 2016</u>	<u>Actual FY 2017</u>	<u>Target FY 2018</u>	<u>Target FY 2019</u>
CAD Calls for Service	41,196	37,806	42,000	42,000
Total 911 calls received	11,334	8,284	11,500	11,000
Total calls handled for other jurisdictions	103	286	110	200
<u>PERSONNEL SCHEDULE</u>	<u>Actual FY 2016</u>	<u>Actual FY 2017</u>	<u>Target FY 2018</u>	<u>Target FY 2019</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.

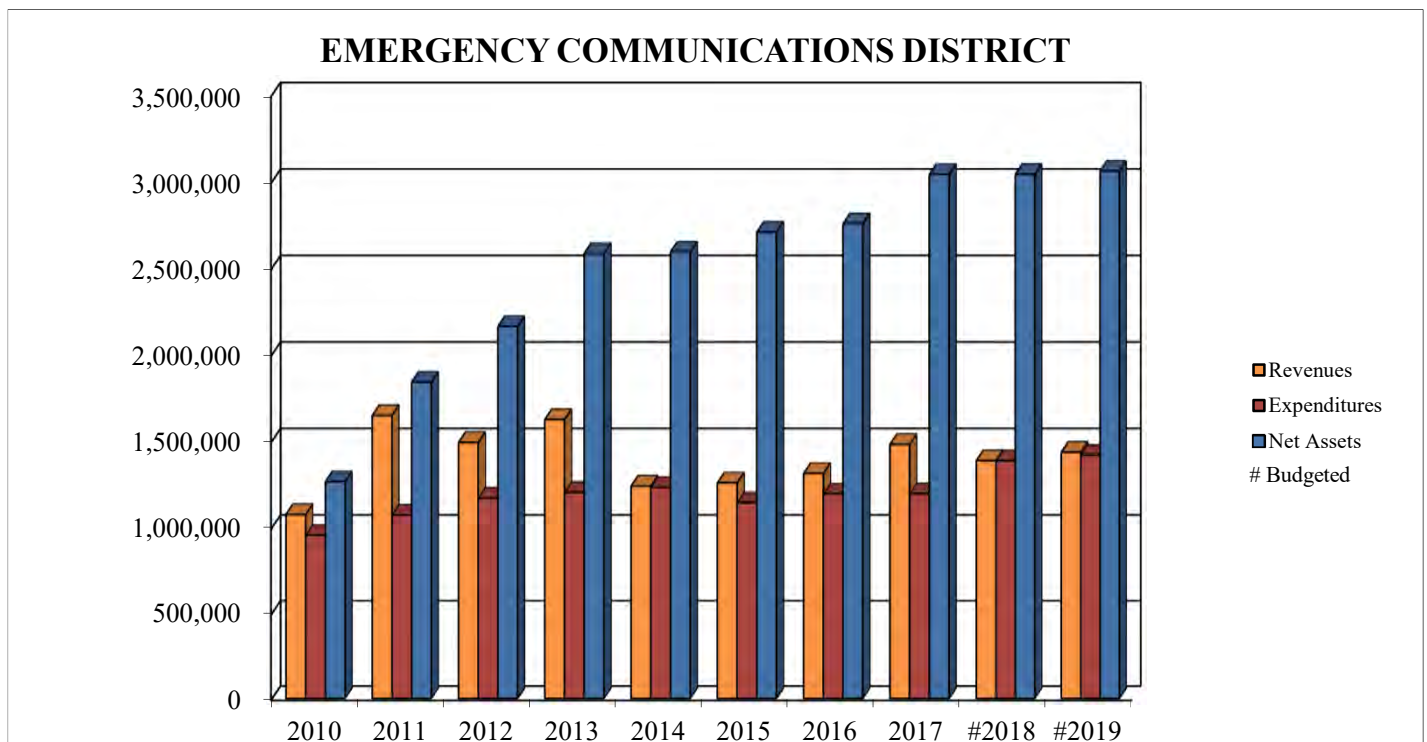
EMERGENCY COMMUNICATIONS DISTRICT

Revenues

	<u>Actual FY 2016</u>	<u>Actual FY 2017</u>	<u>Budget FY 2018</u>	<u>YTD Actual FY 2018</u>	<u>Budget FY 2019</u>
Contribution from Primary Govt.					
- General Fund	\$ 418,700	\$ 484,700	\$ 484,700	\$ 484,700	\$ 484,700
TECB Operational Funding	880,775	972,979	880,775	618,542	924,775
Interest Earnings	11,663	21,394	20,000	21,521	25,000
Total Revenues	<u>\$ 1,311,138</u>	<u>\$ 1,479,073</u>	<u>\$ 1,385,475</u>	<u>\$ 1,124,763</u>	<u>\$ 1,434,475</u>

Expenditures

	<u>Actual FY 2016</u>	<u>Actual FY 2017</u>	<u>Budget FY 2018</u>	<u>YTD Actual FY 2018</u>	<u>Budget FY 2019</u>
Personnel Services	\$ 801,740	\$ 829,897	\$ 952,705	\$ 608,036	\$ 926,835
Operating Expenditures	221,125	204,871	259,600	154,293	316,400
Depreciation Expense	169,329	159,418	172,500	109,008	172,500
Total Expenditures	<u>\$ 1,192,194</u>	<u>\$ 1,194,185</u>	<u>\$ 1,384,805</u>	<u>\$ 871,337</u>	<u>\$ 1,415,735</u>



APPENDIX

SUPPLEMENTAL INFORMATION

APPROPRIATION ORDINANCE
TAX LEVY ORDINANCE
PERSONNEL SUMMARY
STATISTICAL INFORMATION
GLOSSARY
INDEX

ORDINANCE 2018-XX

**AN APPROPRIATION ORDINANCE FOR THE CITY OF BRENTWOOD, TENNESSEE FOR THE
FISCAL YEAR BEGINNING JULY 1, 2018, AND ENDING JUNE 30, 2019**

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, 2018, and ending June 30, 2019, to wit:

GENERAL FUND

	<u>FY 2016-17 ACTUAL</u>	<u>FY 2017-18 BUDGET</u>	<u>FY 2018-19 BUDGET</u>
Estimated Beginning Fund Balance			\$ 35,345,645
<u>Revenues and Other Sources:</u>			
Taxes	\$ 33,641,127	\$ 30,795,000	\$ 31,900,000
Licenses and Permits	1,043,200	881,800	875,050
Fines and Fees	217,222	180,000	205,000
Charges for Services	421,223	411,000	438,000
Intergovernmental	7,564,086	4,378,050	4,747,570
Uses of Money and Property	605,001	491,000	515,600
Other	<u>216,083</u>	<u>170,750</u>	<u>165,500</u>
Total Revenues and Sources	\$ 43,707,944	\$ 37,307,600	\$ 38,846,720
Total Funds Available			\$ 74,192,365

Note: FY 2016-17 and 2017-18 columns are shown for informational purposes only.

GENERAL FUND

	FY 2016-17 ACTUAL	FY 2017-18 BUDGET	FY 2018-19 BUDGET
<u>Expenditures and Other Uses:</u>			
City Commission	195,316	220,155	232,970
City Court	38,424	39,500	39,500
City Manager's Office	429,935	458,590	680,510
Elections	40,934	-	45,000
Finance	799,015	897,780	895,165
City Recorder	137,354	148,470	136,505
Legal Services	237,623	287,385	244,245
Technology	1,353,546	1,478,570	1,482,330
Geographic Information Systems	298,496	329,695	347,600
Human Resources	431,802	454,950	478,445
Community Relations	363,496	372,605	403,175
Planning	404,659	500,620	474,460
Codes Enforcement	888,453	942,270	920,105
Insurance/Other Benefits	725,986	794,730	1,084,500
Police Department	7,150,153	7,755,890	8,167,055
Fire and Rescue Department	7,287,766	7,495,479	7,658,025
Safety Center East	76,490	77,150	66,950
Public Works	3,060,960	3,235,468	3,292,125
Storm Drainage	13,741	50,000	50,000
Street Lighting	394,925	440,000	400,000
Traffic Signalization	257,038	344,285	366,230
Service Center	300,513	302,065	327,875
Engineering Services	529,177	637,240	825,325
Public Health	70,563	75,000	78,000
Parks and Recreation	2,056,264	2,394,905	2,497,845
Public Library	2,449,068	2,523,505	2,593,500
Education	225,000	225,000	244,400
Economic Development	10,000	10,000	10,000
Historic Sites	146,568	169,800	155,765
Transfer to Capital Projects Fund	300,000	300,000	-
Transfer to Debt Service Fund	2,950,000	2,950,000	3,100,000
Transfer to Municipal Center Fund	610,000	670,000	685,000
Transfer to Facility Maintenance Fund	200,000	200,000	350,000
Contribution to Emergency Communication District	484,700	484,700	484,700
Total Expenditures and Other Uses	\$ 34,917,966	\$ 37,265,807	\$ 38,817,305
Fund Balance/Surplus Transfers - Capital Projects, Equipment and Insurance Funds	\$ 5,400,000	\$ -	\$ -
Estimated Ending Fund Balance			\$ 35,393,860

Note: FY 2016-17 and 2017-18 columns are shown for informational purposes only.

EQUIPMENT REPLACEMENT FUND

	<u>FY 2016-17 ACTUAL</u>	<u>FY 2017-18 BUDGET</u>	<u>FY 2018-19 BUDGET</u>
Estimated Beginning Fund Balance			\$ 3,793,239
<u>Revenues and Other Sources:</u>			
Transfer from General Fund	\$ 1,402,000	\$ 1,467,000	\$ 1,657,000
Interest Earnings	36,596	20,000	50,000
Sale of Equipment and Insurance Reimbursment	55,552	10,000	20,000
Total Revenues	<u>\$ 1,494,148</u>	<u>\$ 1,497,000</u>	<u>\$ 1,727,000</u>
Total Funds Available			\$ 5,520,239
Expenditures:			
Computer Equipment and Software	\$ 368,043	\$ 500,000	\$ 575,000
Heavy Equipment and Vehicles	624,094	855,000	1,425,000
Total Expenditures	<u>\$ 992,136</u>	<u>\$ 1,355,000</u>	<u>\$ 2,000,000</u>
Estimated Ending Fund Balance			\$ 3,520,239

FACILITIES MAINTENANCE FUND

	<u>FY 2016-17 ACTUAL</u>	<u>FY 2017-18 BUDGET</u>	<u>FY 2018-19 BUDGET</u>
Estimated Beginning Fund Balance			\$ 939,908
<u>Revenues and Other Sources:</u>			
Transfer from General Fund	\$ 200,000	\$ 200,000	\$ 350,000
Federal and State Sources	\$ -	\$ -	\$ -
Interest Earnings and Other	13,225	6,000	12,000
Total Revenues	<u>\$ 213,225</u>	<u>\$ 206,000</u>	<u>\$ 362,000</u>
Total Funds Available			\$ 1,301,908
Expenditures:			
Service Center	\$ 23,055	\$ 150,000	\$ 50,000
Fire and Rescue	24,474	25,000	25,000
Parks and Recreation	150,812	60,000	220,000
Library	-	280,000	50,000
Historic Sites	-	-	-
Total Expenditures	<u>\$ 198,341</u>	<u>\$ 515,000</u>	<u>\$ 345,000</u>
Estimated Ending Fund Balance			\$ 956,908

Note: FY 2016-17 and 2017-18 columns are shown for informational purposes only.

STATE STREET AID FUND

	<u>FY 2016-17 ACTUAL</u>	<u>FY 2017-18 BUDGET</u>	<u>FY 2018-19 BUDGET</u>
Estimated Beginning Fund Balance			\$ 419,927
<u>Revenues:</u>			
State Fuel Taxes	1,118,235	1,125,000	1,530,000
Interest Earnings	11,989	4,000	8,150
Total Revenues	\$ 1,130,223	\$ 1,129,000	\$ 1,538,150
Total Funds Available			\$ 1,958,077
<u>Expenditures and Other Uses:</u>			
Street Repairs	1,712,135	1,140,000	1,240,000
Total Expenditures and Other Uses	\$ 1,712,135	\$ 1,140,000	\$ 1,240,000
Estimated Ending Fund Balance			\$ 718,077

PUBLIC WORKS PROJECT FUND

	<u>FY 2016-17 ACTUAL</u>	<u>FY 2017-18 BUDGET</u>	<u>FY 2018-19 BUDGET</u>
Estimated Beginning Fund Balance			\$ 4,139,147
<u>Revenues:</u>			
Public Works Project Fees	899,015	940,000	400,000
Interest Earnings	34,141	20,000	30,000
Total Revenues	\$ 933,156	\$ 960,000	\$ 430,000
Total Funds Available			\$ 4,569,147
<u>Expenditures and Other Uses:</u>			
Transfer to Capital Projects Fund	1,000,000	600,000	2,000,000
Total Expenditures and Other Uses	\$ 1,000,000	\$ 600,000	\$ 2,000,000
Estimated Ending Fund Balance			\$ 2,569,147

Note: FY 2016-17 and 2017-18 columns are shown for informational purposes only.

DRUG FUND

	<u>FY 2016-17 ACTUAL</u>	<u>FY 2017-18 BUDGET</u>	<u>FY 2018-19 BUDGET</u>
Estimated Beginning Fund Balance			\$ 540,931
<u>Revenues:</u>			
Drug Related Fines/Other	\$ 128,286	\$ 20,000	\$ 20,000
Interest Earnings	5,508	3,000	6,000
Total Revenues	\$ 133,794	\$ 23,000	\$ 26,000
Total Funds Available			\$ 566,931
<u>Expenditures and Other Uses:</u>			
Drug Enforcement	\$ 86,801	\$ 220,000	\$ 20,000
Capital Outlay	-	-	-
Total Expenditures and Other Uses	\$ 86,801	\$ 220,000	\$ 20,000
Estimated Ending Fund Balance			\$ 546,931

ADEQUATE FACILITIES TAX FUND

	<u>FY 2016-17 ACTUAL</u>	<u>FY 2017-18 BUDGET</u>	<u>FY 2018-19 BUDGET</u>
Estimated Beginning Fund Balance			\$ 486,004
<u>Revenues and Other Sources:</u>			
Adequate Facilities Tax	\$ 669,388	\$ 450,000	\$ 450,000
Interest Earnings	20,056	10,000	4,000
Total Revenues	\$ 689,445	\$ 460,000	\$ 454,000
Total Funds Available			\$ 940,004
<u>Expenditures and Other Uses:</u>			
Williamson County Contributions to Schools	\$ 2,000,000	\$ 400,000	\$ -
Transfer to Capital Projects Fund	750,000	-	-
Total Expenditures and Other Uses	\$ 2,750,000	\$ 400,000	\$ -
Estimated Ending Fund Balance			\$ 940,004

Note: FY 2016-17 and 2017-18 columns are shown for informational purposes only.

POST EMPLOYMENT BENEFITS FUND

	<u>FY 2016-17 ACTUAL</u>	<u>FY 2017-18 BUDGET</u>	<u>FY 2018-19 BUDGET</u>
Estimated Beginning Fund Balance:			\$ 1,290,374
<u>Revenues:</u>			
Transfer from General Fund	\$ 102,439	\$ 50,000	\$ 50,000
Transfer from Water & Sewer Fund	2,844	-	-
Transfer from Emergency Communication District	1,008	-	-
Interest Earnings	9,423	5,000	10,000
Total Revenues	\$ 115,714	\$ 55,000	\$ 60,000
Total Funds Available			\$ 1,350,374
<u>Expenditures and Other Uses:</u>			
Post Retirement Benefits and Expenses	\$ -	\$ -	\$ -
Total Expenditures and Other Uses	\$ -	\$ -	\$ -
Estimated Ending Fund Balance			\$ 1,350,374

FUEL FUND

	<u>FY 2016-17 ACTUAL</u>	<u>FY 2017-18 BUDGET</u>	<u>FY 2018-19 BUDGET</u>
Estimated Beginning Fund Balance:			\$ 685,550
<u>Revenues and Other Sources:</u>			
Transfer from General Fund	\$ 302,349	\$ 305,500	\$ 333,100
Transfer from Water and Sewer Fund	41,751	50,000	50,000
Interest Earnings	6,630	5,000	8,000
Total Revenues	\$ 350,730	\$ 360,500	\$ 391,100
Total Funds Available			\$ 1,076,650
<u>Expenditures:</u>			
Gasoline and Diesel Fuel	\$ 313,668	\$ 375,000	\$ 375,000
Total Expenditures	\$ 313,668	\$ 375,000	\$ 375,000
Estimated Ending Fund Balance			\$ 701,650

Note: FY 2016-17 and 2017-18 columns are shown for informational purposes only.

INSURANCE FUND

	<u>FY 2016-17 ACTUAL</u>	<u>FY 2017-18 BUDGET</u>	<u>FY 2018-19 BUDGET</u>
Estimated Beginning Fund Balance:			\$ 2,373,254
<u>Revenues and Other Sources:</u>			
Other Financing Sources - Health Insurance	\$ 3,748,735	\$ 3,578,810	\$ 3,738,860
Other Financing Sources - Workers Compensation	277,145	249,430	249,430
Interest Earnings	<u>23,089</u>	<u>25,000</u>	<u>30,000</u>
Total Revenues	\$ 4,048,969	\$ 3,853,240	\$ 4,018,290
Total Funds Available			\$ 6,391,544
<u>Expenditures:</u>			
Medical Claims	\$ 2,348,431	\$ 2,600,000	\$ 3,000,000
HRA Claims	378,028	425,000	425,000
Health/Life Insurance	498,947	550,000	577,500
Other Professional Services	110,670	115,000	115,000
Transitional Reinsurance Program Tax	12,027	15,000	-
Workers Compensation	<u>295,787</u>	<u>250,000</u>	<u>290,000</u>
Total Expenditures	\$ 3,643,890	\$ 3,955,000	\$ 4,407,500
Estimated Ending Fund Balance			\$ 1,984,044

DEBT SERVICE FUND

	<u>FY 2016-17 ACTUAL</u>	<u>FY 2017-18 BUDGET</u>	<u>FY 2018-19 BUDGET</u>
Estimated Beginning Fund Balance			\$ 2,336,631
<u>Revenues:</u>			
Transfer from General Fund	\$ 2,950,000	\$ 2,950,000	\$ 3,100,000
Bond Refunding Proceeds/Premium	43,213	-	-
Interest Earnings	<u>30,008</u>	<u>23,000</u>	<u>30,000</u>
Total Revenues and Other Sources	\$ 3,023,221	\$ 2,973,000	\$ 3,130,000
Total Funds Available			\$ 5,466,631
Debt Service Expenditures	<u>\$ 7,634,918</u>	<u>\$ 2,590,400</u>	<u>\$ 2,648,965</u>
Estimated Ending Fund Balance			\$ 2,817,666

Note: FY 2016-17 and 2017-18 columns are shown for informational purposes only.

CAPITAL PROJECTS FUND

	<u>FY 2016-17</u> <u>ACTUAL</u>	<u>FY 2017-18</u> <u>BUDGET*</u>	<u>FY 2018-19</u> <u>BUDGET*</u>
<u>Revenues And Other Sources:</u>			
Transfer from Public Works Projects Fund	\$ 1,000,000	\$ 600,000	\$ 2,000,000
Federal, State and Private Sources	1,099,648	180,000	-
Transfer from General Fund	5,655,000	300,000	-
Transfer from Adequate Facilities Tax Fund	750,000	-	-
Transfer from Emergency Communications District	750,000	-	-
Bond Proceeds	-	4,900,000	-
Interest Earnings	187,023	150,000	250,000
Other Financing Sources	-	-	-
Total Revenues and Other Sources	\$ 9,441,671	\$ 6,130,000	\$ 2,250,000
Transportation	\$ 6,242,630	\$ 8,705,000	\$ 5,795,000
Parks and Recreation	1,928,965	905,000	610,000
General Facilities	3,428	445,000	2,945,000
Technology	747,040	4,390,000	3,510,000
Storm Drainage	49,050	50,000	50,000
Other Financing Uses	-	-	-
Total Project Appropriations and Other Uses	\$ 8,971,113	\$ 14,495,000	\$ 12,910,000

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

Note: FY 2016-17 and 2017-18 columns are shown for informational purposes only.

SECTION 2. That pursuant to the requirements of TCA 7-86-120, the amounts hereinafter set out constitute the estimated revenues and the budgeted expenditures for the City of Brentwood, Tennessee Emergency Communications District for the fiscal year beginning July 1, 2018 and ending June 30, 2019, to wit:

EMERGENCY COMMUNICATIONS DISTRICT

	<u>FY 2016-17 ACTUAL</u>	<u>FY 2017-18 BUDGET</u>	<u>FY 2018-19 BUDGET</u>
Estimated Beginning Net Assets			\$ 2,290,289
<u>Revenues:</u>			
Contribution from City of Brentwood			
- General Fund	484,700	484,700	484,700
TECB Operational Funding	972,979	880,775	924,775
Interest Earnings	<u>21,394</u>	<u>20,000</u>	<u>25,000</u>
Total Revenues	\$ 1,479,073	\$ 1,385,475	\$ 1,434,475
Total Funds Available			\$ 3,724,764
Expenditures and Other Uses:			
Personnel Services	\$ 818,330	\$ 941,705	\$ 915,835
Operating Services	216,438	270,600	327,400
Depreciation Expense	<u>159,418</u>	<u>172,500</u>	<u>172,500</u>
Total Expenditures	\$ 1,194,185	\$ 1,384,805	\$ 1,415,735
Estimated Ending Net Assets			\$ 2,309,029

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, 2018 and ending June 30, 2019 and are provided for informational purposes.

Operating Revenues	\$ 19,367,395
Operating Expenses	\$ 18,415,485


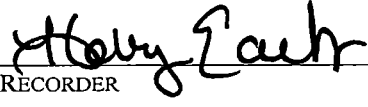
SECTION 5. That the following amounts in the Municipal Center Fund are projected operating revenues and expenses for the fiscal year beginning July 1, 2019 and ending June 30, 2019 and are provided for informational purposes.

Operating Revenues	\$ 764,475
Operating Expenses	\$ 767,300


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>05-29-2018</u>	PLANNING COMMISSION	<u>n/a</u>
	2nd reading	<u>06-25-2018</u>	NOTICE OF PASSAGE	
			Notice published in:	<u>n/a</u>
			Date of publication:	<u></u>
PUBLIC HEARING			EFFECTIVE DATE	<u>06-25-2018</u>
Notice published in:	<u>The Williamson</u>			
Date of publication:	<u>5/9/2018</u>			
Date of hearing:	<u>5/29/18;6/12/18;6/25/18</u>			
				
MAYOR	JILL BURGIN		RECORDER	HOLLY EARLS

Approved as to form:

	
CITY ATTORNEY	KRISTEN CORN

ORDINANCE 2018-08

**AN ORDINANCE OF THE CITY OF BRENTWOOD, TENNESSEE TO ESTABLISH
THE TAX LEVY FOR THE FISCAL YEAR BEGINNING JULY 1, 2018 AND ENDING
JUNE 30, 2019**

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, 2018 and ending June 30, 2019, 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 2018-07.

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>05-29-2018</u>	PLANNING COMMISSION	<u>n/a</u>
	2nd reading	<u>06-25-2018</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>5/9/2018</u>		
	Date of hearing:	<u>5/29/18; 6/12/18; 6/25/18</u>	EFFECTIVE DATE	<u>06-25-2018</u>

Jill Burgin
MAYOR Jill Burgin

Holly Earls
RECORDER Holly Earls

Approved as to form:

Kristen L. Corn
CITY ATTORNEY Kristen L. Corn

PERSONNEL

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

<u><i>Activity</i></u>	<u><i>Budget FY 2017</i></u>	<u><i>Budget FY 2018</i></u>	<u><i>Budget FY 2019</i></u>
City Manager's Office	2	2	2
Finance Department	7	7	8
City Recorder	1	1	1
Legal Services	1	1	1
Technology	5.5	5.5	5.5
Geographic Information Systems	3	3	3
Human Resources	3	3	3
Community Relations	2	2	2
Planning	3	3	3
Codes Enforcement	8	8	8
Police Department	66	67	69
Fire Department	66	66	66
Public Works Department	21	21	22
Traffic Signalization	2	2	2
Service Center	2	2	2
Engineering Services	4	4	5
Parks and Recreation Department	16	17	16
Public Library	<u>12</u>	<u>12</u>	<u>12</u>
TOTAL - GENERAL FUND	224.5	226.5	230.5
Emergency Communications District	11.5	11.5	11.5
Water and Sewer Fund	<u>26</u>	<u>26</u>	<u>26</u>
TOTAL - ALL FUNDS	<u>262</u>	<u>264</u>	<u>268</u>

City of Brentwood, Tennessee
Personnel Schedule
Full-Time Positions

		<u><i>Budget FY 2016</i></u>	<u><i>Budget FY 2017</i></u>	<u><i>Budget FY 2018</i></u>	<u><i>Budget FY 2019</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
	Financial Analyst	0	0	0	1
	Accounting Clerk I & II	3	3	3	3
	Administrative Secretary	0	0	0	0
	Receptionist/Secretary	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
	Total Finance	7	7	7	8
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>1</u>	<u>1</u>	<u>1</u>
	Total Technology	4.5	5.5	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 2016</i></u>	<u><i>Budget FY 2017</i></u>	<u><i>Budget FY 2018</i></u>	<u><i>Budget FY 2019</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	38	38	40
	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>2</u>	<u>2</u>
	Total Police	63	66	67	69
42200	Fire Department				
	Fire Chief	1	1	1	1
	Deputy 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	45	45	45
	Administrative Secretary	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
	Total Fire	63	66	66	66
43120	Public Works Department				
	Public Works Director	1	1	1	1
	Operations Superintendent	1	1	1	1
	Equipment Operator I, II & III	7	7	7	8
	Maintenance Workers	<u>12</u>	<u>12</u>	<u>12</u>	<u>12</u>
	Total Public Works	21	21	21	22

City of Brentwood, Tennessee
Personnel Schedule
Full-Time Positions

		<i><u>Budget FY 2016</u></i>	<i><u>Budget FY 2017</u></i>	<i><u>Budget FY 2018</u></i>	<i><u>Budget FY 2019</u></i>
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
	Capital Projects Coordinator	0	0	0	1
	Engineering Technician I & II	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
	Total Engineering	4	4	4	5
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	4	4	4
	Maintenance Workers	<u>9</u>	<u>9</u>	<u>9</u>	<u>9</u>
	Total Parks	15	16	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	216.5	224.5	225.5	230.5

City of Brentwood, Tennessee
Personnel Schedule
Full-Time Positions

		<i><u>Budget</u></i> <i><u>FY 2016</u></i>	<i><u>Budget</u></i> <i><u>FY 2017</u></i>	<i><u>Budget</u></i> <i><u>FY 2018</u></i>	<i><u>Budget</u></i> <i><u>FY 2019</u></i>
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>254</u>	<u>262</u>	<u>263</u>	<u>268</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 positions are to be added or eliminated in FY 2019:

General Fund (5 positions added):

- Police Department - added one (2) Police Officers
- Finance Department - added one (1) Financial Analyst
- Engineering Department - added one (1) Capital Projects Coordinator
- Public Works Department - added one (1) Equipment Operator

Emergency Communications District

No changes

Water and Sewer Fund

No changes

RESOLUTION 2018-47

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 2018-2019 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 2018-2019 fiscal year as shown on the plan attached hereto as Attachment A and made a part of this resolution by reference.

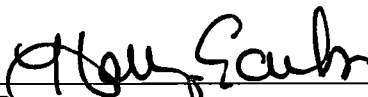
SECTION 2. That this resolution shall take effect from and after its passage, the general welfare of the City of Brentwood, Williamson County, Tennessee requiring it.




MAYOR JILL BURGIN

ADOPTED: 06-25-2018

Approved as to form:



RECORDER Holly Earls



CITY ATTORNEY Kristen L. Corn

Classification and Pay Plan
Fiscal Year 2019
City of Brentwood, Tennessee

<u>Pay Range (non-exempt/exempt)</u>	<u>Minimum</u>	<u>Mid-point</u>	<u>Maximum</u>	
Group A (ne)	\$25,792.00	\$32,240.00	\$38,688.00	per year
	\$12.40	\$15.50	\$18.60	straight time per hour
Library Technician I	\$18.60	\$23.25	\$27.90	overtime per hour
Parks Worker (PT)				
Community Relations Specialist*				
Group B (ne)	\$28,870.40	\$36,108.80	\$43,326.40	per year
	\$13.88	\$17.36	\$20.83	straight time per hour
Maintenance Worker	\$20.82	\$26.04	\$31.25	overtime per hour
Receptionist				
Group C (ne)	\$32,344.00	\$40,435.20	\$48,526.40	per year
	\$15.55	\$19.44	\$23.33	straight time per hour
Equipment Operator I	\$23.33	\$29.16	\$35.00	overtime per hour
Library Technician II				
Senior Maintenance Worker				
Utility Service Technician				
Group D-PSR Recruit (ne)	\$39,769.60	\$49,691.20	NA	per year
	\$19.12	\$23.89	NA	straight time per hour
Firefighter-Recruit	\$28.68	\$35.84	NA	overtime per hour
Police Officer-Recruit				
	\$39,767.64	\$49,694.04	NA	Fire shift rate per year
	\$19.23	\$24.03	NA	Fire shift rate per hour
Group D (ne)	\$36,233.60	\$45,281.60	\$54,329.60	per year
	\$17.42	\$21.77	\$26.12	straight time per hour
Accounting Clerk I	\$26.13	\$32.66	\$39.18	overtime per hour
Administrative Assistant				
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				

* Base pay only (commission based salary structure.)

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

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

Classification and Pay Plan
Fiscal Year 2019
City of Brentwood, Tennessee

<u>Pay Range (non-exempt/exempt)</u>	<u>Minimum</u>	<u>Mid-point</u>	<u>Maximum</u>
Group E-PS (ne)	\$43,222.40	\$51,001.60	\$58,801.60 per year
	\$20.78	\$24.52	\$28.27 straight time per hour
Firefighter	\$31.17	\$36.78	\$42.41 overtime per hour
Police Officer			
	\$43,221.20	\$50,996.88	\$58,793.24 Fire shift rate per year
	\$20.90	\$24.66	\$28.43 Fire shift rate per hour
Group E (ne)	\$40,580.80	\$50,710.40	\$60,860.80 per year
	\$19.51	\$24.38	\$29.26 straight time per hour
Accounting Clerk II	\$29.27	\$36.57	\$43.89 overtime per hour
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)	\$45,448.00	\$55,660.80	\$65,852.80 per year
	\$21.85	\$26.76	\$31.66 straight time per hour
Fire Engineer/Driver	\$32.78	\$40.14	\$47.49 overtime per hour
Police Officer II			
	\$45,454.64	\$55,670.56	\$65,845.12 Fire shift rate per year
	\$21.98	\$26.92	\$31.84 Fire shift rate per hour
Group F (ne)	\$45,448.00	\$56,804.80	\$68,161.60 per year
	\$21.85	\$27.31	\$32.77 straight time per hour
Codes Enforcement Officer I	\$32.78	\$40.97	\$49.16 overtime per hour
Engineering Technician I			
GIS Specialist I			
HR/Payroll Specialist			
Librarian II			
Planner I			
Utility Inspector II			

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

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

Classification and Pay Plan
Fiscal Year 2019
City of Brentwood, Tennessee

<u>Pay Range (non-exempt/exempt)</u>	<u>Minimum</u>	<u>Mid-point</u>	<u>Maximum</u>
Group G-PS (ne)	\$50,897.60	\$62,337.60	\$73,756.80 per year
	\$24.47	\$29.97	\$35.46 straight time per hour
None	\$36.71	\$44.96	\$53.19 overtime per hour
	\$50,893.48	\$62,329.52	\$73,765.56 Fire shift rate per year
	\$24.61	\$30.14	\$35.67 Fire shift rate per hour
Group G (ne)	\$50,897.60	\$63,627.20	\$76,336.00 per year
	\$24.47	\$30.59	\$36.70 straight time per hour
City Recorder	\$36.71	\$45.89	\$55.05 overtime per hour
Codes Enforcement Officer II			
Engineering Technician II			
GIS Specialist II			
Library Services Supervisor			
Planner II			
Utility Compliance Supervisor			
Group H-PS (ne)	\$57,012.80	\$69,804.80	\$82,617.60 per year
	\$27.41	\$33.56	\$39.72 straight time per hour
Fire Lieutenant	\$41.12	\$50.34	\$59.58 overtime per hour
Police Sergeant			
Police Detective	\$57,014.76	\$69,795.00	\$82,616.60 Fire shift rate per year
	\$27.57	\$33.75	\$39.95 Fire shift rate per hour
Group H (ne)	\$57,012.80	\$71,260.80	\$85,508.80 per year
	\$27.41	\$34.26	\$41.11 straight time per hour
Accountant	\$41.12	\$51.39	\$61.67 overtime per hour
Chief Utility Inspector			
City Planner			
Financial Analyst			
Parks Maintenance Supervisor			
Recreation Services Coordinator			
Traffic Operations Coordinator			

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

Classification and Pay Plan
Fiscal Year 2019
City of Brentwood, Tennessee

<u>Pay Range (non-exempt/exempt)</u>	<u>Minimum</u>	<u>Mid-point</u>	<u>Maximum</u>
Group I-PS (ne)	\$63,835.20	\$78,187.20	\$92,518.40 per year
	\$30.69	\$37.59	\$44.48 straight time per hour
Fire Battalion Chief	\$46.04	\$56.39	\$66.72 overtime per hour
Police Lieutenant			
	\$63,839.16	\$78,191.08	\$92,522.32 Fire shift rate per year
	\$30.87	\$37.81	\$44.74 Fire shift rate per hour
 Group I (e)	 \$63,835.20	 \$79,809.60	 \$95,763.20 per year
	\$2,455.20	\$3,069.60	\$3,683.20 per two-week pay period
Chief Building Official	\$30.69	\$38.37	\$46.04 straight time per hour
Computer/Network Technician (ne)			
Capital Projects Coordinator			
ECD Supervisor			
Engineer (ne)			
GIS Coordinator (ne)			
Senior City Planner			
Operations Superintendent			
 Group J-PS (e)	 \$71,510.40	 \$87,568.00	 \$103,625.60 per year
	\$2,750.40	\$3,368.00	\$3,985.60 per two-week pay period
Division Chief-Fire Training Officer	\$34.38	\$42.10	\$49.82 straight time per hour
Division Chief-Fire Marshal			
Police Captain			
 Group J (e)	 \$71,510.40	 \$89,377.60	 \$107,265.60 per year
	\$2,750.40	\$3,437.60	\$4,125.60 per two-week pay period
City Treasurer	\$34.38	\$42.97	\$51.57 straight time per hour
Community Relations Director			
Systems Administrator			

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Classification and Pay Plan
Fiscal Year 2019
City of Brentwood, Tennessee

<u>Pay Range (non-exempt/exempt)</u>	<u>Minimum</u>	<u>Mid-point</u>	<u>Maximum</u>	
Group K-PS (e)	\$80,080.00	\$98,072.00	\$116,064.00	per year
	\$3,080.00	\$3,772.00	\$4,464.00	per two-week pay period
Assistant Police Chief	\$38.50	\$47.15	\$55.80	straight time per hour
Deputy Fire Chief				
Group K (e)	\$80,080.00	\$100,110.40	\$120,120.00	per year
	\$3,080.00	\$3,850.40	\$4,620.00	per two-week pay period
Assistant Water Services Director	\$38.50	\$48.13	\$57.75	straight time per hour
City Engineer				
Library Director				
Parks and Recreation Director				
Planning and Codes Director				
Group L (e)	\$89,689.60	\$112,112.00	\$134,534.40	per year
	\$3,449.60	\$4,312.00	\$5,174.40	per two-week pay period
Human Resources Director	\$43.12	\$53.90	\$64.68	straight time per hour
Public Works Director				
Technology Director				
Water Services Director				
Group M-PS (e)	\$100,464.00	\$123,032.00	\$145,600.00	per year
	\$3,864.00	\$4,732.00	\$5,600.00	per two-week pay period
Police Chief	\$48.30	\$59.15	\$70.00	straight time per hour
Fire Chief				
Group M (e)	\$100,464.00	\$125,569.60	\$150,696.00	per year
	\$3,864.00	\$4,829.60	\$5,796.00	per two-week pay period
Finance Director	\$48.30	\$60.37	\$72.45	straight time per hour
Service Center Director				
Group N (e)	\$112,507.20	\$140,649.60	\$168,771.20	per year
	\$4,327.20	\$5,409.60	\$6,491.20	per two-week pay period
Assistant City Manager	\$54.09	\$67.62	\$81.14	straight time per hour
City Attorney				
Group O (e)	Annual Salary to be established by the Board of Commissioners each July 1			
City Manager				
Group P (ne)	\$9.00	\$11.00	\$13.00	straight time per hour
	\$13.50	\$16.50	\$19.50	overtime per hour
Intern				

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STATISTICAL INFORMATION

CITY OF BRENTWOOD, TENNESSEE

STATISTICAL DATA

Date of incorporation	April 15, 1969
Population (2018 Special Census)	43,889
Form of government	Uniform City Manager – Commission
Registered voters (as of April 2017)	30,430
Total assessed value in City – (Tax Year 2016)	\$3,317,596,904
Area of City in square miles	42 square miles

Roads and Streets

Asphalt pavement (100.00%)	482 miles
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City Employees (Full Time)

City Manager's Office	2.0
Water and Sewer	26.0
Public Works & Engineering	29.0
Administration	25.5
Police (includes ECD employees)	80.5
Planning and Codes	11.0
Parks and Recreation	16.0
Library	12.0
Fire	<u>66.0</u>
Total City Employees	<u>268.0</u>

Fire Protection

ISO classification	2
Number of stations	4
Number of sworn personnel	65
Number of pumpers, and ladder trucks	9
Other vehicles	14
Number of fire hydrants	2,536

Police Protection

Number of stations	1
Number of sworn personnel	61
Number of vehicles - all radio equipped cars	73

CITY OF BRENTWOOD, TENNESSEE

STATISTICAL DATA

Building Permits

<u>Fiscal Year</u>	<u>Number of Permits</u>	<u>Valuation</u>
2017	949	\$207,054,232
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

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)	869
Edmondson Elementary School (K-5)	805
Kenrose Elementary School (K-5)	1,005
Lipscomb Elementary School (K-5)	724
Scales Elementary School (K-5)	797
Brentwood Middle School (6-8)	1,280
Brentwood High School (9-12)	1,739
Woodland Middle School (6-8)	990
Ravenwood High School (9-12)	1,624
Sunset Elementary School (K-5)	772
Sunset Middle School (6-8)	433
Total Students	<u>11,038</u>
Other Educational Facilities:	
Brentwood Academy (6-12, private)	<u>774</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	282,797 volumes
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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	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	Moore's Lane, Moore's 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	Hiking Trails
Brentwood Civitan Park – six lighted fields	Marcella Vivrette Smith Park
Brentwood High School – one lighted field	
Brentwood Academy – one lighted field	Skating
Ravenwood High School – one lighted field	Brentwood Skate Center
Woodland Middle School	YMCA Skate Park
Biking/In-line Skating	Soccer/Football
Bikeway System	Brentwood Academy
Brentwood Family YMCA	Brentwood Family YMCA
Concord Park	Brentwood High School
Crockett Park	Crockett Park
Marcella Vivrette Smith Park	Granny White Park
Owl Creek Park	Indoor Arena at Crockett Park
River Park	Ravenwood High School
Tower Park	Tower Park
Disc Golf	Swim and Tennis Clubs (members only)
Crockett Park	Brentwood Family YMCA
	Wildwood Club
Golf Courses (members only)	Williamson County Recreation Center
Brentwood Country Club	YMCA at Maryland Farms
Governors Club	
Nashville Golf and Athletic Club	

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

<u>Employer</u>	<u>Products/Services</u>	<u>Number of Employees</u>
Tractor Supply	Retail Headquarters	1,000
Comdata Corporation	Financial Services	747
Ramsey Solutions	Broadcasting, Publishing	712
DaVita HealthCare Partners, Inc.	Healthcare	705
Brookdale Senior Living	Healthcare	668
AT&T	Communications	515
Lattimore Black Morgan & Cain	Financial Services	440
City of Brentwood	Government	268

CITY OF BRENTWOOD, TENNESSEE

STATISTICAL DATA

Utility Service

<u>Utility</u>	<u>Consumers</u>	<u>Revenues</u>
Water	9,501	\$10,319,899
Sewer	11,244	\$6,735,113

Water Rates

<u>Residential, institutional, retail, and certain other commercial customers:</u>	<u>Inside</u>	<u>Outside</u>	
First 2,000 gallons	\$12.21	\$12.82	(minimum bill)
Next 8,000 gallons	\$4.28	\$4.49	per 1,000 gallons
Thereafter	\$6.21	\$6.52	per 1,000 gallons
Water surcharge for all Brentwood water customers	\$1.20	\$1.20	per 1,000 gallons
<u>Commercial office customers:</u>			
Gallons equivalent to total square footage of building space	Minimum bill varies per industry - approximately \$.006105 per square foot		
Usage exceeding one gallon of water per square foot up to 10,000 gallons total usage	\$4.28		per 1,000 gallons
Thereafter	\$6.21		per 1,000 gallons

Sewer Rates

<u>Residential, institutional, retail, and certain other commercial customers:</u>	<u>Inside</u>	<u>Outside</u>	
First 2,000 gallons	\$15.27	\$20.03	(minimum bill)
Next 8,000 gallons	\$5.35	\$7.02	per 1,000 gallons
Thereafter	\$6.11	\$8.01	per 1,000 gallons
Waste water surcharge for all Brentwood sewer customers	\$0.96	\$0.96	per 1,000 gallons
<u>Commercial office customers:</u>			
Gallons equivalent to total square footage of building space	Minimum bill varies per industry - approximately \$.00954 per square foot		
Usage exceeding one gallon of water per square foot up to 10,000 gallons total usage	\$6.69		per 1,000 gallons
Thereafter	\$7.63		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
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CITY OF BRENTWOOD, TENNESSEE

STATISTICAL DATA

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	\$ 75,935,994
Equipment & Data Processing	\$ 7,170,949
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

<u>Position</u>	<u>Total Annual Compensation</u>
Mayor	\$12,000
Vice Mayor and Board of Commissioners	\$11,400

GLOSSARY

GLOSSARY OF TERMS

Accrual Accounting	The basis of accounting in which revenues and expenditures are recorded at the time they are earned or incurred as opposed to the cash basis of accounting where the transfer of funds causes the recording of the transaction.
Activity	A specific and distinguishable unit of service or program performed, such as Codes Enforcement (#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.
Arbitrage	The price differential or profit made, from investing inherently lower yielding tax-exempt debt proceeds in higher yielding taxable investments.
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
Audit	A comprehensive review of the manner in which the City's resources were actually utilized. The main purpose of an audit is to issue an opinion over the presentation of the financial statements and to test the controls over the safekeeping of assets while making any recommendations for improvement where necessary.

GLOSSARY OF TERMS

Bond	A long-term I.O.U. or promise to pay. Often bonds are issued to finance the construction of long term capital projects. It is a promise to repay a specified amount of money (the face amount of the bond) on a particular date (maturity date). Bonds come in two types: general obligation bonds are backed by the full faith, credit and taxing authority of the government and revenue bonds are backed only by a specific revenue stream, such as water user fees or sales tax.
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.
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

GLOSSARY OF TERMS

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.
Department	City activities of sufficient size and/or technical demand that require day to day oversight by a department head.
Depreciation	Expiration in the service life of capital equipment attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.
Derivatives	A derivative is a financial security with a value that is reliant upon or derived from an underlying asset or group of assets.
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

GLOSSARY OF TERMS

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).
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.
Full-Time Equivalents	A position converted to the decimal equivalent of a full-time position based on 2,080 hours per year. Firefighter FTE's are based on 2,068 hours per year.
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,

GLOSSARY OF TERMS

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.
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

GLOSSARY OF TERMS

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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