



City of Brentwood Tennessee



FISCAL YEAR 2019-2020 ANNUAL BUDGET

City of Brentwood, Tennessee

FISCAL YEAR 2020

(July 1, 2019 – June 30, 2020)

ANNUAL OPERATING BUDGET

Brentwood Board of Commissioners

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Ken Travis

Vice Mayor

Nelson Andrews

City Commissioner

Anne Dunn

City Commissioner

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City Commissioner

Susannah Macmillan

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City Manager

Jay Evans

Assistant City Manager

Richard Parker

Finance Director

Budget Team / GFOA Awards

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ASSISTANT CITY MANAGER

Jay Evans

FINANCE DIRECTOR

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David Lincicome

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

**City of Brentwood
Tennessee**

For the Fiscal Year Beginning
July 1, 2018

Christopher P. Morrell
Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Brentwood, Tennessee for the 26th consecutive year for its annual budget beginning July 1, 2018. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communication device. The award is valid for a period of one year only. We believe our current budget continues to conform to the program requirements and we are submitting it to GFOA for another award.

The City also received a Certificate of Achievement for Excellence in Financial Reporting by GFOA for the 32nd consecutive year for its comprehensive annual financial report (CAFR) for the fiscal year ending June 30, 2017. This certificate is a form of recognition for excellence in state and local government financial reporting.

Together, the award and the certificate are evidence of the Finance Department's dedication to producing documents which effectively communicate the City's financial condition to elected officials, city administrators, and the general public.

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Letter to Mayor and City Commission

May 8, 2019

The Honorable Members of the Brentwood Board of Commissioners:

The proposed annual operating budget for the City of Brentwood for Fiscal Year 2020, beginning July 1, 2019 through June 30, 2020, is hereby submitted for your consideration. This document represents one of three major components in the financial and management plan of the City, with the other two being the proposed six-year Capital Improvements Program for FY 2020-2025 and the proposed Non-Routine Work Plan for Fiscal Year 2020.

Overview

The proposed budget has been developed and prepared in accordance with the City Charter, state and federal laws and City budget policies and procedures. A work session is scheduled for Thursday, May 16, 2019 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 28, 2019 meeting and final reading on Tuesday, June 25, 2019. The City Commission will receive formal citizen comments at three public hearings that will be held prior to each reading of the ordinance and at the Monday, June 10, 2019 regular meeting.

The Fiscal Year 2020 budget is balanced with net expenditures for all funds totaling **\$92,241,365**. This represents a significant increase (\$19,149,465) from the FY 2019 budget, but 89% of this increase (\$16,965,000) is related to two one-time capital projects – the Police Department headquarters project and the carry-over of the entire FY 2019 State Street Aid fund budget to FY 2020. Without the FY 2020 increases in these two projects, the total budget would be \$75,276,365, an increase of only \$2.18 million (3%) over the FY 2019 total of \$73,091,900.

As always, various funds reflect either increases or decreases in appropriations from the previous year. Funds reflecting significant increases or decreases compared to FY 2019 include the Capital Projects Fund (\$15,850,000 or 123%), State Street Aid Fund (\$1,500,000 or 121%), General Fund (\$1,438,120 or 3.7%), Water and Sewer Fund (\$757,595 or 4%), Public Works Project Fund (\$750,000 or 38%), Debt Service Fund (\$345,095 or 13%), and Equipment Replacement Fund (-\$710,000 or -36%).

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 185 in calendar year 2017 but only 140 in 2018. The 2018 number is the lowest since 2010 and less than half of the annual average of 289 since 2001. This decrease is likely due to a combination of lot availability and price. With median new home prices in excess of \$700,000, 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 nearly complete, the hotel and commercial building in the Town Center area will be completed in summer 2019, and development of the expanded Hill Center Brentwood project continues with a new office building, hotel, and additional retail space under construction. The first of two office buildings at Virginia Springs is complete and the second has been approved by the Planning Commission. A new medical office building is open in Westgate Commons and a second building is under construction. Finally, a new office building has been approved along Franklin Road north of Holly Tree Gap. This represents the first new significant commercial development on the Brentwood side of this cor-

Letter to Mayor and City Commission

ridor in many years, with the potential for additional redevelopment existing on other properties with completion of the Franklin Road widening project in 2022.

While this is good economic news and provides for a positive financial outlook heading into FY 2020, there remains uncertainty at the national and state level regarding legislative actions and the impact on local governments. The 2017 federal tax plan eliminated local governments' ability to do advance refunding of outstanding debt to obtain interest rate savings, and the much-hyped new federal infrastructure plan has never materialized. Likewise, there continue to be concerns with the state legislature and its continuing philosophy regarding the perceived need to rein in local government authority.

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. The revenue received by the City beginning in FY 2022 from the countywide ½ cent local option sales tax increase approved in 2018 will help offset the loss of the Hall Income Tax. However, the escalating construction and development costs for large-scale capital projects means that simply offsetting the loss of the Hall Income Tax will still leave the City challenged to continue funding such capital projects without incurring significantly higher debt levels or identifying other revenue sources.

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 Budget Preparation

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.

Capital Improvements Funded – As a part of formal consideration of the proposed Capital Improvements Program, the City must commit the resources necessary to implement the needed projects. Direct local funding for capital improvements is proposed through a special FY 2019 General Fund operating transfer of **\$5,360,000** to the Capital Projects Fund before June 30, 2019. The transfer is possible due to positive revenue collections in the current fiscal year over original budget estimates. An additional transfer of \$1.5 million is planned from the Unassigned General Fund Balance for the City's share of the project to expand the Williamson County Indoor Sports Complex to include a splash pad. 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 local option sales tax increase beginning in FY 2022 will help offset the impact of the elimination of the Hall Income Tax.

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, 2019 of \$36.4 million** or an amount equivalent to 90% of the FY 2020 proposed General Fund budget. This

Letter to Mayor and City Commission

amount takes into account the special year-end transfers to the Capital Projects Fund as discussed above and \$190,000 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, 2019 is \$2,833,600, an amount that is equivalent to 107% of the FY 2019 debt obligations of \$2,648,950.

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.

Cost Effective Service Delivery - The FY 2020 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 62.6% 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 2020 proposed budget reflects **seven (7)** new full-time positions, including the Police Detective position added mid-year during FY 2019. This brings the total full-time employee count in all funds 275 total positions. The 275 full-time positions in the FY 2020 budget compared to 140 full-time positions in the FY 1991 budget represents an 96% increase in twenty-eight (29) years. However, the resident population has increased by 168% during the same period. In effect, the City will have 6.3 full-time employees per 1,000 residents in FY 2020 versus 8.54 in FY 1991 or 26.2% less. To put this productivity gain in perspective, if the City was operating and delivering services in FY 2020 with the same per capita staffing arrangement in FY 1991, the City would today have 375 full-time employees or 100 more than in the proposed budget with an additional cost obligation to the City in excess of \$9.1 million annually. To pay for this additional staffing would have required a 75% property tax increase, a corresponding \$9.1 million or 23% 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 ver-

Letter to Mayor and City Commission

sus 5,100 homes in 1991, there are greater demands for street maintenance, ditch cleaning, brush pickup, water and sewer services, public safety responses, etc.

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. Our challenge in this area is greater than most in that very few of our employees are able to afford to live in the community they serve, and the financial and time cost of commuting to work is a growing factor in employment decisions. Accordingly, a competitive salary and benefits package is essential for Brentwood to attract, retain, and motivate outstanding employees. The proposed FY 2020 budget provides funding to implement a 1.5% adjustment to the City's pay plan to try and keep it competitive in the market plus a 3.0% merit pay pool of funds for each department to be distributed to employees by department heads based on performance evaluations results. 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 proposed FY 2020 General Fund budget will be balanced with projected revenue collections during the fiscal year. Projected revenue for FY 2020 will be **\$40,296,400**, up \$1,449,680 or 3.7% from the FY 2019 budget of \$38,846,720.

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

- **Local Sales Taxes** – up \$700,000 (4.8%), which is conservative, compared to actual collections projected in FY 2019, but consistent with year over year growth to date in FY 2019 of 5.6%.
- **Real and Personal Property Taxes** – up \$210,000 (1.8%) based on actual 2018 tax assessments. To be conservative, no growth from new development in 2018 is included in this amount, and will be captured in subsequent years.
- **Interest Earnings** – up \$200,000 (80.0%) to reflect interest rate earning increases due to market increases in the Fed Funds rate. This amount is still conservative compared to projected FY 2019 actual earnings.
- **Historic Home Rental Fees** – up \$120,000 (92%) based on FY 2019 experience and advance bookings for FY 2020.
- **State Shared Sales Tax** – up \$103,325 (3.0%) primarily based on FY 2019 collection following the 2018 special census and overall growth in state sales tax collections.
- **Business Taxes** – up \$100,000 (5.9%) but still conservative based on recent trend data and the continuing strength of the Middle Tennessee economy.
- **Hall Income Tax** – down \$125,000 (-45%) 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 in FY's 2016, 2017, 2018, and 2019, budgeted Hall Income Tax revenue in FY 2020 will be reduced by 83% (\$750,000) from the FY 2015 budget amount.

Based on the FY 2020 budget for property tax revenue collections, each 1 cent on the property tax rate generates slightly more than \$337,000 for the General Fund. The proposed **\$0.36** property tax rate represents the same effective

Letter to Mayor and City Commission

City tax rate for the 29th 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 2020 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 two 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

Proposed General Fund expenditures in FY 2020 are **\$40,255,425**. This represents an **increase of \$1,438,120 or 3.7%** over the FY 2019 budget of \$38,817,305. 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 7.9% of the total General Fund budget (\$3,187,465) is allocated for capital investment. This includes a \$1,770,000 transfer to the Equipment Replacement Fund, \$800,000 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 \$217,465.

Significant expenditure changes in the FY 2020 General Fund budget totaling a net \$1,384,185 increase include the following:

Pay Plan and Salary Adjustments for Existing Employees - \$777,565

Maintaining a competitive pay plan that recognizes quality performance and extra efforts by our employees continues to be a high priority for the FY 2020 proposed budget. This need is compounded by the extremely competitive labor market in Middle TN and the fact many of our employees are forced to commute significant distances to work in Brentwood. 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 proposed in FY 2020 for a **1.5% 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 1.5%. The baseline, entry pay for the lowest positions in the Classification and Pay Plan (Group A) will be \$12.59 per hour following this market adjustment. Funding is also proposed for a **3.0% merit pay allowance** to be allocated to each department and distributed by department heads to all employees based upon performance evaluation scores.

Note that the proposed salary adjustment costs are reflected in each department’s proposed budget, which more accurately reflects the true departmental costs.

Letter to Mayor and City Commission

New Positions - \$511,920

- The proposed FY 2020 budget provides for three (3) new firefighters, two (2) new police officers, and one (1) new police administrative captain position.
- The three firefighter positions have a total first year cost of **\$237,825**, including salary, benefits, and uniform/equipment costs. These three positions will help the Fire and Rescue Department in meeting increasing call volumes and will eventually provide staffing for Fire Station 5 when it opens in FY 2024. Note that six additional firefighters will need to be hired in the coming years to provide full staffing for a fifth station.
- The two new police officer positions and the Administrative Captain have a total first year cost of **\$274,095**, including salary, benefits, and uniform/equipment costs. The patrol officers are needed to keep pace with population growth and calls for service. The captain position will allow for a greater emphasis on training by the existing Technical/Support Services Captain and also allow for greater flexibility in succession planning for senior leadership within the department. The cost of two patrol vehicles and an unmarked vehicle needed for these additional positions is funded in the Capital Projects Fund.
- While not reflected in the cost of new positions, please note that the proposed Police Department operating budget already includes the cost of the additional Detective position authorized in mid-FY 2019 based on the workload levels being experienced in the Criminal Investigations Division.

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 \$13 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 at least an additional \$300,000 to the Debt Service Fund by FY 2024 in order to maintain our Debt Service Fund balance targets. This increased transfer amount is proposed to be phased in over four fiscal years beginning in FY 2021.

OPEB Transfer Increase - \$130,400

The 2019 actuarial valuation of the City's Other Post-Employment Benefits (OPEB) plan (retiree health and life insurance), indicated a need to increase the City's transfer to the OPEB trust by \$178,000, of which \$130,400 is accounted for within the General Fund. This increase is due to a combination of updated actuarial assumptions related to mortality tables, medical cost trends, and claims cost aging factors as well as accounting for actual plan experience in terms of both claims and investment return over the past two years.

Equipment Replacement Fund Contributions - \$113,000

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. The FY 2020 increase reflects updated future replacement cost estimates and new equipment added to the replacement schedule in FY 2019, such as funding the future replacement of new non-public safety radios in the Public Works and Parks Departments.

TCRS Contribution Rate Decrease – (\$298,700 savings)

Several years ago when the City's actuarially required contribution to the TCRS retirement system began to decrease, staff recommended and the City Commission agreed to continue funding the City's retirement plan at a level well in excess of the TCRS required rate. In FY 2019, the TCRS required rate was 6.92% of pensionable wages and the City is

Letter to Mayor and City Commission

contributing at 14% (202% of required rate). The TCRS required rate for FY 2020 has dropped to 5.32%, and the FY 2020 budget proposes a contribution rate of 12% (226% of required rate). This two percentage point decrease in the contribution rate results in a nearly \$300,000 savings in the General Fund, which helped to offset the added cost of additional public safety employee positions. Staff's comfort level in making this recommendation is based on the fact the City's current plan has a \$3 million surplus (104% funded) compared to the present value of future benefits, and the adoption during FY 2019 of the TCRS Hybrid plan which caps the City's contribution rate at 9% for all new employees hired after April 1, 2019.

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 2020 will be \$1,770,000, up \$113,000 from FY 2019. Note that approximately \$40,000 of the contribution increase is related to the inclusion of the new non-public safety handheld and mobile radios within the schedule of equipment for future replacement for the Public Works and Parks Departments. Transfers are provided from the Technology Department (\$555,000), Police Department (\$545,000), Fire and Rescue Department (\$391,000), Public Works Department (\$235,000), Parks and Recreation Department (\$29,000), and Traffic Signalization activity (\$15,000). Proposed FY 2020 purchases total **\$1,290,000** and include computer equipment and software (\$600,000), fourteen (14) police vehicles with accessory equipment (\$500,000), and a chipper truck and chipper machine as well as a heavy duty pick-up truck in Public Works (\$190,000).

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 2020 funding is provided through an annual operating transfer from the General Fund of \$350,000, the same amount as FY 2019. Projects totaling **\$420,000** are proposed for funding in FY 2020. This includes \$195,000 for the Parks & Recreation Department for miscellaneous park repairs, parking lot lighting replacements, and completion of the work to replace the large boardwalk section of trail at Owl Creek Park, \$100,000 for asphalt overlay of existing trail sections, \$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.

Letter to Mayor and City Commission

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 2020 annual trust contribution will increase from \$935,000 to \$1,112,700 based upon the results of the 2019 actuarial study. In addition, the fund will receive a transfer of \$25,000 from the General Fund for the accumulation of sufficient reserves for accrued terminal leave payments for retirees. This transfer amount represents a decrease of \$25,000 from the FY 2019 amount.

SPECIAL REVENUE FUNDS

State Street Aid Fund

The FY 2020 proposed budget for the State Street Aid Fund is **\$2,740,000**, which includes full carryover of the \$1,240,000 originally budgeted in FY 2019 plus \$1,500,000 in new FY 2020 allocated funding. The FY 2019 carryover is necessary due to early cancellation of the FY 2019 paving contract with the remaining work from the original FY 2019 work program expected to be completed in FY 2020.

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 2020, projected revenue from the state gas tax is \$1,625,000. The total investment for resurfacing in FY 2020 is \$3.54 Million. This includes \$2,740,000 from the State Street Aid Fund and \$800,000 from the General Fund (Public Works Department). 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 2020 budget includes a proposed **\$2,750,000** transfer to the Capital Projects Fund to assist in funding the

Letter to Mayor and City Commission

Sunset Road widening project between Ragsdale Road and Concord Road. Projected revenues are \$465,250, reflecting housing starts at approximately the same level as 2018 and fee collections from commercial developments including Virginia Springs and Franklin Road south. The estimated fund balance at the end of FY 2020 is approximately \$520,000. Note that a study of the Public Works Project Fee is underway and could result in a change in the fee structure.

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 2020 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 2020. There are no proposed uses of available funds in FY 2020. The estimated fund balance at the end of FY 2020 is \$1.54 million.

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 \$770,000 at the end of FY 2018), more than double the annual fuel purchase cost for the City. 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 2020. Projected revenue for the fund from departments in FY 2020 \$377,100 with fuel purchases conservatively budgeted at **\$375,000** again.

Letter to Mayor and City Commission

Insurance Fund

This fund was created 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 2020, total estimated expenditures in the combined Insurance Fund are **\$4,580,000** with projected revenue of \$4,111,315. The total projected expenditures for the health insurance division are \$4,290,000, which is a 4.2% increase from FY 2019. While we expect claims costs will likely be less than this projection, staff always proposes conservative budgeting of this projected cost. 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 2018 was just under \$2.8 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. The projected fund balance as of June 30, 2019 is \$2,833,610 which is 107% of actual FY 2019 debt service payments. Debt service payments in FY 2020 are estimated at **\$2,994,060** with the increase being associated with initial interest payments on the planned FY 2020 \$13 million G.O. bond issue. Total projected revenues for the fund in FY 2020 are \$3,335,000 with the annual transfer requirement from the General Fund being \$3,250,000, an increase of \$150,000 from FY 2019 in recognition of the increased debt service payments associated with the Police Department headquarters project. Note that future increases in the General Fund transfer amount totaling an additional \$300,000 are currently programmed in FY's 2021 – 2024

Letter to Mayor and City Commission

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 2020 proposed budget at **\$28,760,000** 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 2019 or earlier that will be completed in FY 2020, and projects that will be designed and/or initiated in FY 2020 but completed in FY 2021 or later. There are 22 capital projects proposed for funding in FY 2020. Several of the largest projects include: construction of the new Police Department headquarters facility (\$17,765,000); the widening of Sunset Road between the new bridge over Owl Creek north to Concord Road (\$5,880,000); and bike and pedestrian projects (\$1,090,000).

Primary funding sources are a FY 2019 year-end special appropriation transfer of \$5,360,000 from excess current revenues in the General Fund for multiple projects and a planned \$13 million General Obligation bond issue for the police headquarters facility. Other funding sources include \$2,750,000 from the Public Works Project Fee Fund for the Sunset Road widening project and \$1,250,000 projected from Williamson County for an ambulance station as part of the police headquarters project. More information on the FY 2020 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 \$19,019,605 during FY 2020 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 **\$19,172,880**. The proposed FY 2020 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, 2019.

The most significant expenses in FY 2020 include: the cost of purchasing water from Harpeth Valley and Metro Water Services (\$7.7 million); wastewater treatment services from Metro (\$3.1 million); mandatory expenses for depreciation over the estimated life of the asset (\$3.0 million); and, interest payments associated with the issuance of 20 year bonds for sewer rehabilitation and water capacity improvements since 2010 (\$500,885). Almost 75% of the total expenses for the Water and Sewer Fund are associated with these four items.

Letter to Mayor and City Commission

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 (\$23,360), 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 **\$727,180** in FY 2020, a \$40,120 decrease from FY 2019 primarily due to a reduced depreciation allowance. Note that enterprise fund accounting requires the expensing of depreciation for future replacement of assets, projected at \$285,000 in FY 2020.

Emergency Communications District Fund

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. The FY 2020 proposed transfer is \$484,700, the same as in FY 2019. Absent a meaningful increase in 911 communication fees, future increases in the General Fund support for the ECD are likely.

The proposed expenditure budget for FY 2020 is **\$1,426,060**, up approximately \$10,000 from the FY 2019 budget with the most significant increase related to the 4.5% pay adjustments.

ACKNOWLEDGEMENTS

The preparation of the FY 2020 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 2019 document for the 26th 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 Assistant City Manager Jay Evans, Finance Director Richard Parker, City Treasurer Karen Harper, Accountant Matt Bonney, Financial Analyst David Lincicome, and the department heads that contributed information and helped compile this document for your review and consideration.



Kirk Bednar

BUDGET OVERVIEW

Community Profile

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 (more available in the [Statistical Information](#) section of this document)

Median Family Income: \$166,554 ⁽¹⁾

Median Age: 41.2 ⁽¹⁾

Poverty Rate: 2.1% (vs 15.8% for TN) ⁽¹⁾

Median Home Sale Price: \$757,500 ⁽²⁾

Bachelor's or higher: 73.2% (vs. 25% for TN) ⁽¹⁾

Avg. ACT Score: 25.4 (vs 20.2 for TN) ⁽³⁾

Diversity: 83.7% White; 7.8% Asian; 3.4% Hispanic;

3.7% Black; 1.6% multi-race ⁽¹⁾

¹ U.S. Census Bureau, American Community Survey, 2017 (published September 2018)

² Williamson County Association of Realtors, March 2019

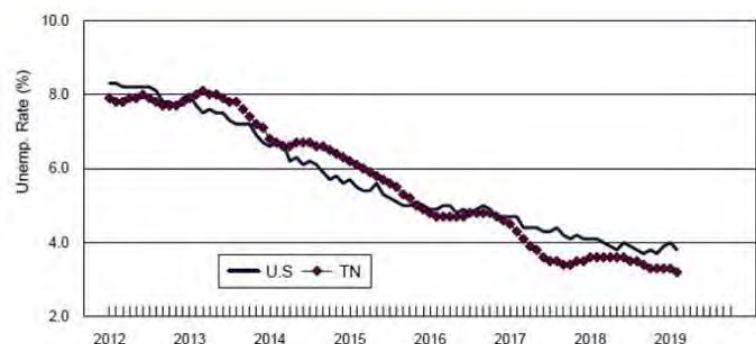
³ Tennessee Department of Education, October 2018

Economic Outlook

The U.S. economy continued to grow strongly in 2018, with early estimates indicating that Gross Domestic Product (GDP) will grow by 3.1 percent to over \$20 trillion. This positive growth continues the trend in the years since the Great Recession, marking the ninth year in a row of increasing GDP. Growth in excess of 3 percent would represent the largest annual increase since 2005. The past year started off somewhat sluggishly, with growth of 2.2 percent in the first quarter, before accelerating to 4.2, 3.5, and 2.6 percent in the following quarters. The mid-year spurt was boosted by Congress' passage of the Tax Cuts and Job Act (TCJA). Many of the reforms, particularly those related to international corporate taxation, encouraged shifting and repatriation of profits earned in previous years. In this sense, some of the strong 2018 performance represents fiscal stimulus that was temporary in nature. Consistent with the increase in GDP, labor markets continue to improve. The unemployment rate stands at 3.9 percent, lower than 2017's rate of 4.4 percent, and indeed below the long-run historical average. Unemployment is expected to continue to fall in 2019, to 3.4 percent. Disposable incomes rose 4.5 percent, but after accounting for inflation this change was a more modest 2.8 percent increase. This improvement is slightly better than the 2.6 percent inflation-adjusted increase recorded in 2017. Total nonfarm payrolls increased by 1.6 percent to 149 million—the same rate of increase as seen in 2017, but slower than any year since 2013.

The Tennessee economy continued to show healthy economic growth through 2017, as inflation-adjusted gross domestic product (GDP) advanced by 2.1 percent for the year, only slightly behind the 2.2 percent growth registered for the nation as a whole. The state's labor market has been especially buoyant as of late. After growing by a modest 1.5 percent in 2017, nonfarm jobs in Tennessee have expanded by over 2.0 percent per quarter in each of the first three quarters of 2018. Tennessee's manufacturing sector has also shown resiliency, recording employment gains of 1.4 percent in 2017 which was well above the national growth rate of 0.7 percent. However, manufacturing job growth in Tennessee will slow to 1.0 percent in 2018 due in large part to a sluggish first quarter. The state unemployment rate averaged

Tennessee and United States Unemployment Rates – February 2019

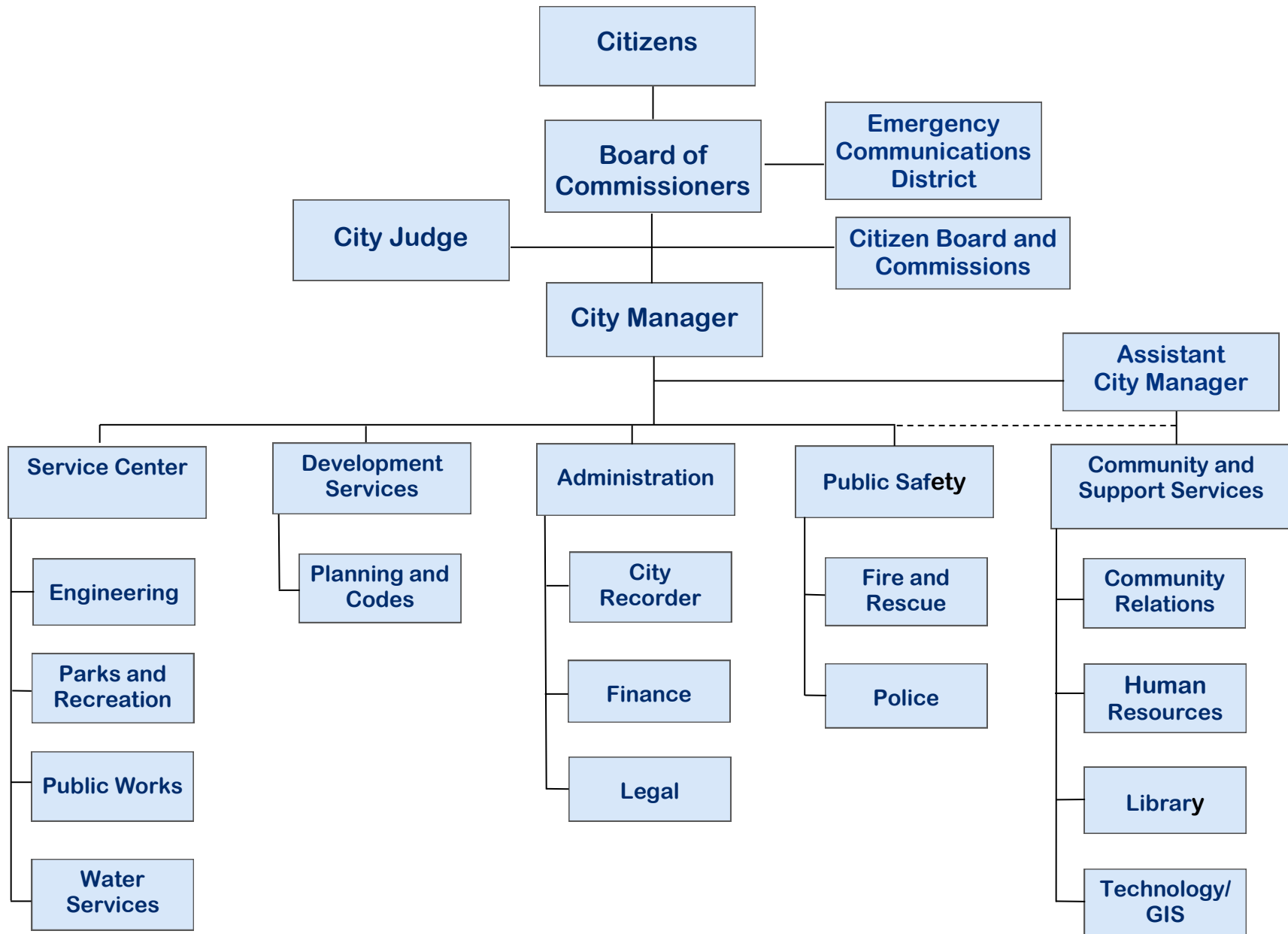


an incredibly low 3.7 percent in 2017 and is on pace to fall to 3.5 percent in 2018. The low unemployment rate in combination with strong job growth points to an economy that is cruising along at or near “full employment” (the idea that everyone who is willing and able to work is employed). While this is a good sign, it does suggest that there is limited room for future growth. In addition, stimulative effects from the 2017 tax cuts and 2018 budget act are already baked into the growth rates from those years and as those effects dissipate, weaker economic growth will likely follow. This prospect of slower economic growth is reflected in the short-term forecast, with weaker growth in 2020. This is not a call for a recession, just slower, positive economic growth. Inflation-adjusted GDP is projected to increase by 2.7 percent in 2018 and 2.6 percent in 2019, before slowing to 1.9 percent in 2020. Nonfarm employment will grow by 1.4 percent in 2019 and 0.9 percent in 2020, closely in line with but slightly below the projections for national employment growth of 1.5 percent in 2019 and 1.1 percent in 2020. Tennessee's unemployment rate will rest around the 3.5-3.6 percent range for the rest of the decade and the start of the next decade, before rising towards 4.0 percent and above after 2022. Due to upward pressure from an already tight labor market, nominal personal income will continue to grow at a healthy clip, advancing by 4.3 percent in 2019 and 4.5 percent in 2020. However, income growth will soften in later years as job growth slows. Nominal taxable sales are projected to rise by 4.1 percent in 2019 and 3.9 percent in 2020. On a fiscal year basis, taxable sales will increase by 4.6 percent in fiscal year 2018/19 and 4.0 percent in 2019/20.

The long-term economic outlook will be characterized by slower growth. In the near term, the constraints of full employment and low productivity growth will restrain growth. By the mid 2020s, slower labor force growth due to long-term underlying demographic trends will hold back growth. Expect nonfarm employment to advance at a 0.7 percent annual rate between 2018 and 2028. Unemployment rates will remain low but rise to the 4 percent range by mid-decade. Annual growth in GDP should come in at 1.8 percent for both the state and the nation.

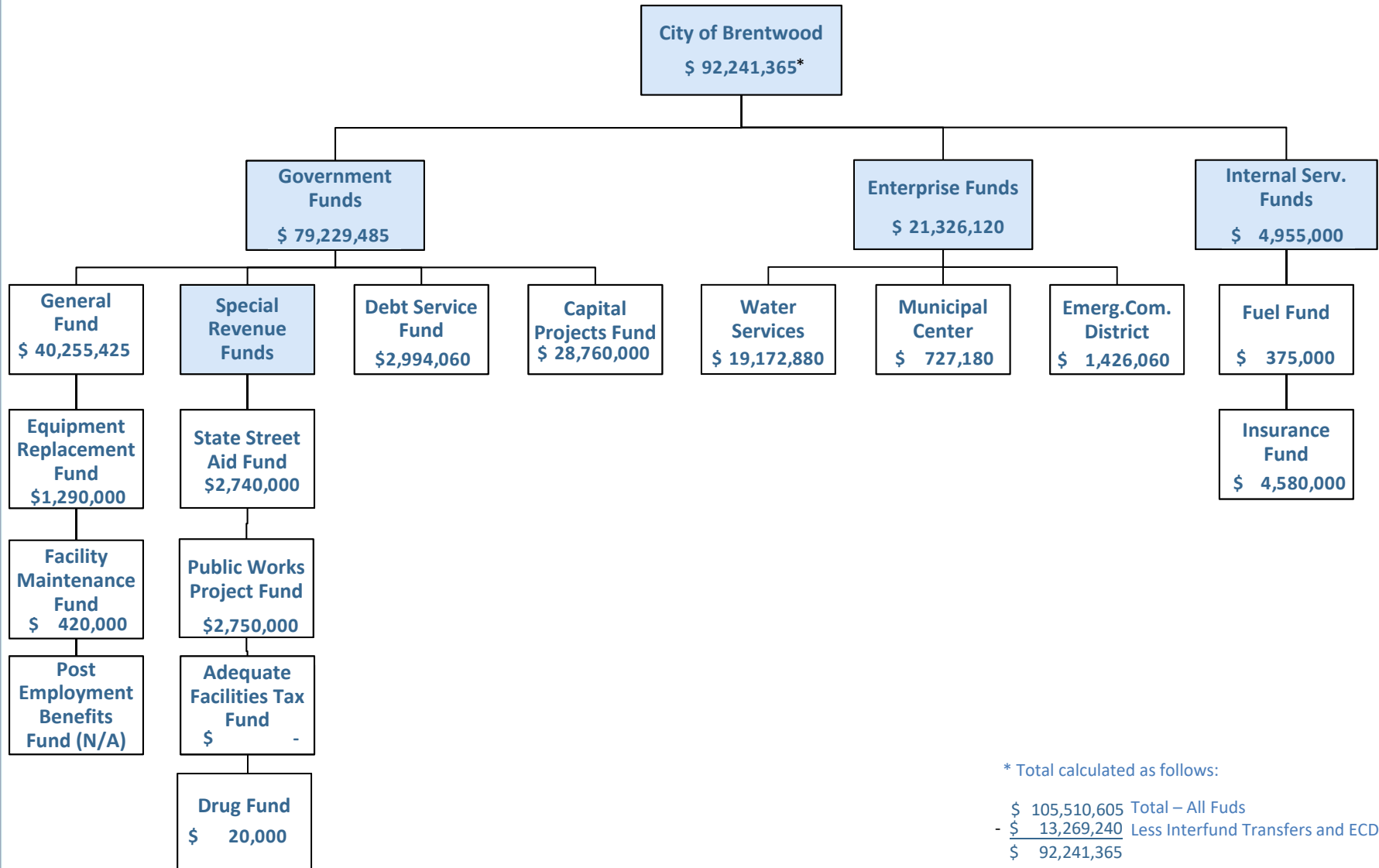
City of Brentwood

Organization Chart



Organization of Funds

Governmental, Enterprise, and Internal Service Funds



* Total calculated as follows:

\$ 105,510,605	Total – All Funds
- \$ 13,269,240	Less Interfund Transfers and ECD
\$ 92,241,365	

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					
GIS					
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.
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.

Operating Budget Policies

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.
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.

Fund Balance Policy

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.
 - 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.

Fund Balance Policy

- 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.

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 Policy

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:
2. Continually monitor and assess the local taxing effort of Brentwood as compared to other Tennessee cities.
3. 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.
4. From an equity and fairness standpoint, the City will follow an aggressive policy of collecting all revenues.
5. 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.
6. 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.
7. 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.
8. The City will ensure that Brentwood receives a fair proportion of all State and County shared taxes and revenue.
9. 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. The City will maintain in the Water and Sewer Fund a minimum annual debt service coverage ratio, excluding tap fee revenue, of 1.0 times the total annual Water and Sewer debt service payments. Debt service coverage is calculated as system net revenues (revenue less operating expenses) divided by annual debt service payments (principal & interest).
- D. 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.
- E. 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.
- F. The City will not issue variable-rate debt due to the potential volatility and financial risks associated with such instruments.
- G. The City will not use derivatives or other exotic financial structures in the management of the City’s debt portfolio.
- H. 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.
- I. The City will strive to maintain the highest possible credit rating from at least two nationally recognized rating agencies.

Debt Management Policy

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.
- 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.

Debt Management Policy

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.

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

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.

- 1) *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;
- 2) *Capital Outlay Notes ("CONs")*. CONs may be issued to finance capital infrastructure projects with an expected life up to twelve (12) years; or
- 3) *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.

B. Restructuring for economic purposes

Debt Management Policy

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.

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

Debt Management Policy

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 subject to this disclosure. No disclosure is required that would violate any rule or regulation of professional conduct.

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.

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.

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 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

Investment Policy

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,

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.

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.

Budget Format

Capital Projects 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.

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.

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

Budget Procedure

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 manager 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.

Budget Calendar

Date		Event	Responsibility
Start	Completion		
12/03/18	01/02/19	Preparation of initial six-year Capital Improvements Program requests (FY 2020- FY 2025)	Finance Director, Assistant City Mgr., and affected Department Heads
01/02/19	01/30/19	Submission of budgets, narratives and schedules to Finance Department	All Department Heads
	01/31/19	Initial work session to provide policy input and direction on FY 2020 proposed budget (Annex Room)	City Commission, City Manager and all Department Heads
02/5/19	02/15/19	City Manager's department meetings on FY 2020 Budget	City Manager with Department Heads
03/25/19	04/09/19	Preparation and submission of draft departmental Non-routine Work Plans to the City Manager for FY 2020	All Department Heads
	03/11/19	Submission of Draft Capital Improvements Program Document to City Manager for final staff review	Finance Director Assistant City Mgr.
	03/25/19	Draft six-year Capital Improvements Program presented to City Commission	City Manager Finance Director Assistant City Mgr.
	04/02/19	Work session on proposed six-year Capital Improvements Program with City Commission (Annex Room)	City Manager and affected Department Heads
	05/8/19	FY 2020 Proposed Operating Budget and FY 2020 Proposed Non-routine Work Plan to City Commission	City Manager and Finance Director
	05/16/19 - 05/17/19	FY 2020 Proposed Operating Budget Work Session – All Day 5/16 and (if necessary) 5/17 at the John P. Holt Brentwood Library .	City Commission, City Manager and all Department Heads

Budget Calendar

Date		Event	Responsibility
Start	Completion		
05/20/19	05/24/19	Budget Work Session follow-up information prepared	Finance Director
	05/22/19	Notice of public hearing on FY 2020 Budget proposals to the <u>Williamson A.M section of The Tennessean.</u>	City Recorder
	05/13/19	Proposed Ordinance to City Recorder, Public Library and posted on City Website for public inspection	Finance Director
	05/28/19	Regular Commission meeting for public hearing and first reading for the FY 2020 Appropriations and Tax Rate Ordinances	City Commission
	06/10/19	Regular Commission meeting with public hearing <u>only</u> for the FY 2020 Appropriations & Tax Ordinances	City Commission
	06/25/19	Regular Commission meeting for public hearing and second (final) reading and adoption of the FY 2020 Appropriations and Tax Rate Ordinances; and adoption by resolution: the six-year Capital Improvements Program (FY 2020–2025), FY 2020 Classification and Pay Plan, and the FY 2020 Non-routine Work Plan.	City Commission
	07/08/19	Final report on accomplishments of the FY 2019 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 vegetation, for reduction of storm water run-off, modification of climate, improvement of air quality, and preservation of rural character.

Long Term Goals and Objectives

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 the region.

Long Term Goals and Objectives

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.

Long Term Goals and Objectives

7. MANAGING GROWTH

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

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.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

Summary - All 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 Gas Taxes	Interest Earnings
Public Works Projects Fund	Public Works Projects Fees	Interest Earnings
Drug Fund	Interest Earnings	Drug Fines
Debt Service Fund	General Fund Transfers	Interest Earnings
Equipment Replacement Fund	General Fund Transfers	Interest Earnings
Facilities Maintenance Fund		General Fund Transfers
Adequate Facilities Tax Fund	Fee Transfer from Williamson	Interest Earnings
Post Employment Benefits Fund	General Fund Transfers Water/Sewer Fund Transfers	Emergency Comm. Dist. Transfers Interest Earnings
Fuel Fund	General Fund Transfers	Water and Sewer Fund Transfers Interest Earnings
Insurance Fund	General Fund Transfers Water/Sewer Fund Transfers Emer.Comm. Dist. Transfers	Payroll Deductions - Dependent Health and Vision Insurance Coverage Stop Loss Reimbursement Interest Earnings
Capital Projects Fund	G.O. Bond Proceeds PWP Fund Transfers General Fund Transfers	State/County/Other Governments Private Sources Adequate Facilities Tax Fund Transfers Interest Earnings
Water and Sewer Fund	Water Sales/ Sewer Charges Water/Sewer Tap Fees	Fees for Special Services & Hydrant Rental Revenue Bond Proceeds Interest Earnings
Municipal Center Fund	General Fund Transfers	Rental Income - Privately Used Space Interest Earnings
Emergency Communications District	State ECD Transfers & Grants	General Fund Transfers Interest Income

Summary - All Funds

Expenditures and Use of Funds

General Fund

Departmental/Activity Programs	Transfer to Equipment Replacement Fund
Educational & Community Contributions	Transfer to Facilities Maintenance Fund
Transfer to Municipal Center Fund	Transfer to Post Employment Benefits Fund
Transfer to Debt Service Fund	Transfer to Insurance Fund
Transfer to Capital Projects Fund	Transfer to Fuel Fund
Transfer to Emergency Communications Dist.	

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
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Facilities Maintenance Fund

Extraordinary Facility Repairs

Adequate Facilities Tax Fund

Public Facilities	Transfer to Capital Projects Fund
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Post Employment Benefits Fund

Terminal Leave Payouts

Fuel Fund

Gasoline and Diesel Fuel Expenditures

Insurance Fund

Group Medical Claims	Health Plan Administration Fees
HRA Claims	Benefit Plan Consultant Fees
Stop Loss Insurance Premiums	Worker's Compensation Benefit Claims
Group Vision Insurance Premiums	Worker's Compensation Premiums

Capital Projects Fund

Capital Projects

Water and Sewer Fund

Purchase of Water	Departmental/Activity Programs
Wastewater Treatment Charges	Debt Service

Municipal Center Fund

Facility Operations and Maintenance

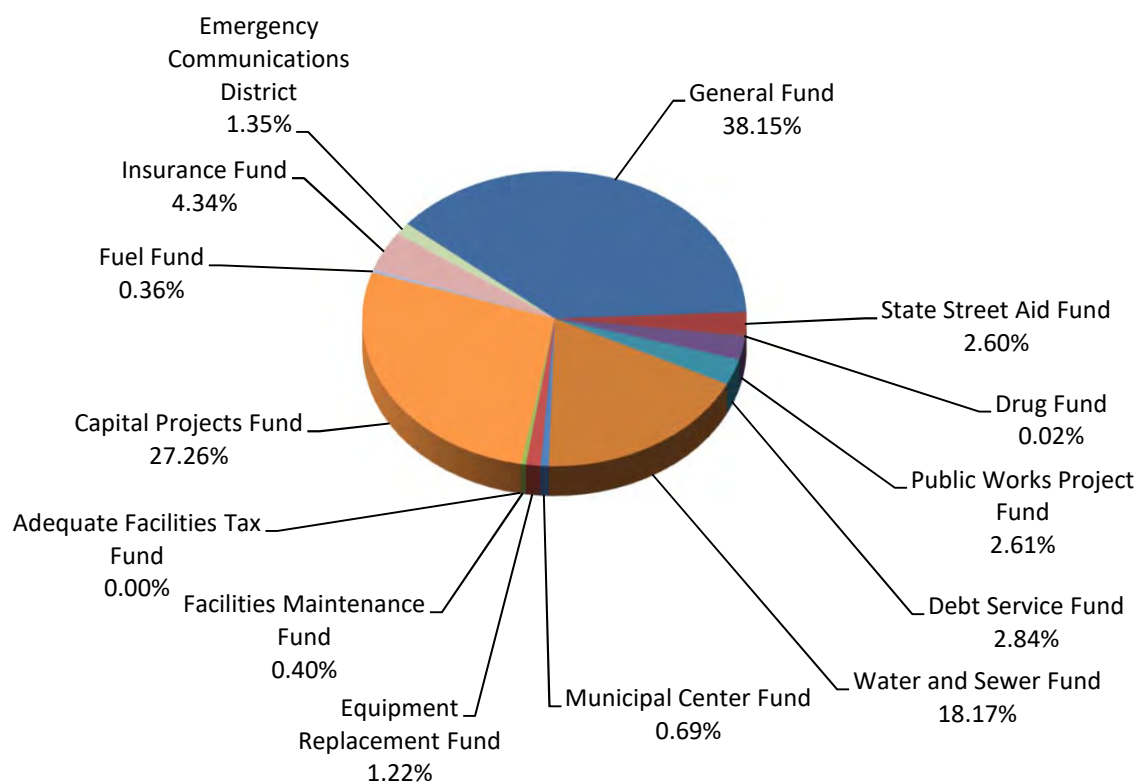
Emergency Communications District

Communication Services/Programs

Summary - All Funds

Share of Total Expenditures by Fund

Share of Total Expenditures by Fund



Note: The above pie chart demonstrates the proportional relationship of FY 2020 expense budgeted for each Governmental and Enterprise Fund to the total FY 2020 budgeted expense for all funds.

Summary - All Funds

Expenditures and Other Uses

				<u>Change</u>	
		<u>FY 2019</u>	<u>FY 2020</u>	<u>Dollars</u>	<u>Percentage</u>
<u>Expenditures and Other Uses:</u>					
General Fund	(a)	\$ 38,817,305	\$ 40,255,425	\$ 1,438,120	3.7%
Equipment Replacement Fund		2,000,000	1,290,000	(710,000)	-35.5%
Facilities Maintenance Fund		345,000	420,000	75,000	21.7%
State Street Aid Fund		1,240,000	2,740,000	1,500,000	121.0%
Public Works Project Fund		2,000,000	2,750,000	750,000	37.5%
Drug Fund		25,000	20,000	(5,000)	-20.0%
Adequate Facilities Tax Fund		-	-	-	0.0%
Post Employment Benefits Fund		-	-	-	0.0%
Fuel Fund		375,000	375,000	-	0.0%
Insurance Fund		4,407,500	4,580,000	172,500	3.9%
Debt Service Fund		2,648,965	2,994,060	345,095	13.0%
Capital Projects Fund		12,910,000	28,760,000	15,850,000	122.8%
Water and Sewer Fund		18,415,485	19,172,880	757,395	4.1%
Municipal Center Fund		767,300	727,180	(40,120)	-5.2%
Emergency Communications District		1,415,735	1,426,060	10,325	0.7%
Subtotal Expend. - All Funds & ECD		85,367,290	105,510,605	20,143,315	23.6%
Less: Interfund and ECD transfers		(12,270,390)	(13,269,240)	(998,850)	8.1%
TOTAL EXPENDITURES- ALL FUNDS (NET)		\$ 73,096,900	\$ 92,241,365	\$ 19,144,465	26.2%

(a) Does not include the proposed FY 2019 special year-end transfer from the General Fund to the Capital Projects Fund (\$5,360,000) and the Equipment Replacement Fund (\$190,000) to help pay for certain FY 2020 capital projects. See page 3 of City Manager Transmittal letter for additional information.

Summary - All Funds

Projected Change in Fund Balance

	Beginning Fund Balance (Estimated) July 1, 2019	Budgeted Revenues FY 2019-2020	Budgeted Expenditures FY 2019-2020	Ending Fund Balance (Projected) June 30, 2020
General Fund (Unassigned)	\$ 38,192,533	\$ 40,296,400	\$ 40,255,425	\$ 38,233,508
Equipment Replacement Fund	3,753,476	1,860,000	1,290,000	4,323,476
Facilities Maintenance Fund	1,222,477	380,000	420,000	1,182,477
State Street Aid Fund	1,107,468	1,635,000	2,740,000	2,468
Public Works Project Fund	2,773,221	495,250	2,750,000	518,471
Drug Fund	395,646	28,000	20,000	403,646
Adequate Facilities Tax Fund	960,006	460,000	-	1,420,006
Post Employment Benefits Fund	1,266,448	45,000	-	1,311,448
Fuel Fund	771,491	392,100	375,000	788,591
Insurance Fund (Includes Workers Comp Div)	2,395,632	4,111,315	4,580,000	1,926,947
Debt Service Fund	2,833,612	3,335,000	2,994,060	3,174,552
Capital Projects Fund	22,314,809	17,400,000	28,760,000	10,954,809
Totals	\$ 77,986,820	\$ 70,438,065	\$ 84,184,485	\$ 64,240,400
Total (Excluding Capital Projects Fund)	\$ 55,672,011	\$ 53,038,065	\$ 55,424,485	\$ 53,285,591

General Fund Budget (Unassigned Balance)

Year-To-Year Summary

	FY 2017-18 Actual	FY 2018-19 Projected	FY 2019-2020 Budget
Revenues	\$ 46,129,599	\$ 45,320,130	\$ 40,296,400
Expenditures	36,186,020	37,956,381	40,255,425
Excess (Deficiency) of Revenues Over Expenditures	9,943,579	7,363,749	40,975
Fund Balance/Special Appropriation Transfers - to Capital Projects and Equipment Replacement Funds	(7,750,000)	(7,050,000)	-
Beginning Fund Balance	35,685,205	37,878,784	38,192,533
Ending Fund Balance	\$ 37,878,784	\$ 38,192,533	\$ 38,233,508

All Funds

Revenues and Expenditures by Category

	General Fund			Equipment Replacement Fund		
	FY 2017-18 Actual	FY 2018-19 Budget	FY 2019-20 Budget	FY 2017-18 Actual	FY 2018-19 Budget	FY 2019-20 Budget
Revenues						
Local Sales Tax	16,569,064	14,500,000	15,200,000			
Real and Personal Property Tax	11,888,893	11,850,000	12,060,000			
State Sales Tax	3,469,845	3,496,675	3,600,000			
State Income Tax	3,407,502	275,000	150,000			
Business Taxes	2,199,950	1,700,000	1,800,000			
Public Utility Property Tax	99,051	100,000	80,000			
Building Permits	926,983	675,000	675,000			
Hotel/Motel Tax	1,853,455	1,700,000	1,700,000			
Fines and Fees	289,124	205,000	205,000			
Other Taxes and Revenues	5,425,732	4,345,045	4,826,400	98,717	70,000	90,000
Federal, State and Private Sources						
State Gas/Motor Fuel Tax						
Operating Transfers /Contributions In				1,512,000	1,657,000	1,770,000
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	\$ 46,129,599	\$ 38,846,720	\$ 40,296,400	\$ 1,610,717	\$ 1,727,000	\$ 1,860,000
Expenditures						
Personnel Services	22,712,806	23,936,455	25,183,365			
Program Costs	7,414,761	8,644,830	8,634,595			
Repairs and Maint - Roads and Streets						
Debt Service	2,950,000	3,100,000	3,250,000			
Operating Transfers/Contributions Out	1,654,700					
Other Uses of Funds/Expenses						
Capital Outlay/Depreciation	10,858,453	3,136,020	3,187,465	1,135,873	2,000,000	1,290,000
Purchased Water						
Sewage Treatment						
Total Expenditures and Other Uses	45,590,721	\$ 38,817,305	\$ 40,255,425	\$ 1,135,873	\$ 2,000,000	\$ 1,290,000
Sources Over (Under)	\$ 538,878	\$ 29,415	\$ 40,975	\$ 474,844	\$ (273,000)	\$ 570,000
Estimated Balances - July 1	\$ 37,624,240	\$ 38,163,118	\$ 38,192,533	\$ 3,551,632	\$ 4,026,476	\$ 3,753,476
Estimated Balances - June 30	\$ 38,163,118	\$ 38,192,533	\$ 38,233,508	\$ 4,026,476	\$ 3,753,476	\$ 4,323,476

All Funds

Revenues and Expenditures by Category

	Facilities Maintenance Fund			State Street Aid Fund		
	FY 2017-18 Actual	FY 2018-19 Budget	FY 2019-20 Budget	FY 2017-18 Actual	FY 2018-19 Budget	FY 2019-20 Budget
Revenues						
Local Sales Tax						
Real and Personal Property Tax						
State Sales Tax						
State Income Tax						
Business Taxes						
Public Utility Property Tax						
Building Permits						
Hotel/Motel Tax						
Fines and Fees						
Other Taxes and Revenues	156,039	12,000	30,000	15,074	8,150	10,000
Federal, State and Private Sources			-			
State Gas/Motor Fuel Tax				1,364,811	1,530,000	1,625,000
Operating Transfers /Contributions In	200,000	350,000	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	\$ 356,039	\$ 362,000	\$ 380,000	\$ 1,379,885	\$ 1,538,150	\$ 1,635,000
Expenditures						
Personnel Services						
Program Costs						
Repairs and Maint - Roads and Streets				1,001,494	1,240,000	2,740,000
Debt Service						
Operating Transfers/Contributions Out						
Other Uses of Funds/Expenses						
Capital Outlay/Depreciation	399,470	345,000	420,000			
Purchased Water						
Sewage Treatment						
Total Expenditures and Other Uses	\$ 399,470	\$ 345,000	\$ 420,000	\$ 1,001,494	\$ 1,240,000	\$ 2,740,000
Sources Over (Under)	\$ (43,431)	\$ 17,000	\$ (40,000)	\$ 378,391	\$ 298,150	\$ (1,105,000)
Estimated Balances - July 1	\$ 1,248,908	\$ 1,205,477	\$ 1,222,477	\$ 430,927	\$ 809,318	\$ 1,107,468
Estimated Balances - June 30	\$ 1,205,477	\$ 1,222,477	\$ 1,182,477	\$ 809,318	\$ 1,107,468	\$ 2,468

All Funds

Revenues and Expenditures by Category

	Public Works Project Fund			Drug Fund		
	FY 2017-18 Actual	FY 2018-19 Budget	FY 2019-20 Budget	FY 2017-18 Actual	FY 2018-19 Budget	FY 2019-20 Budget
Revenues						
Local Sales Tax						
Real and Personal Property Tax						
State Sales Tax						
State Income Tax						
Business Taxes						
Public Utility Property Tax						
Building Permits						
Hotel/Motel Tax						
Fines and Fees						
Other Taxes and Revenues	63,007	30,000	30,000	7,629	6,000	8,000
Federal, State and Private Sources						
State Gas/Motor Fuel Tax						
Operating Transfers /Contributions In						
Public Works Project Fees	851,067	400,000	465,250			
Drug Related Fines/Forfeited Property				26,658	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	\$ 914,074	\$ 430,000	\$ 495,250	\$ 34,286	\$ 26,000	\$ 28,000
Expenditures						
Personnel Services						
Program Costs						
Repairs and Maint - Roads and Streets	600,000	2,000,000	2,750,000			
Debt Service						
Operating Transfers/Contributions Out						
Other Uses of Funds/Expenses				157,729	25,000	20,000
Capital Outlay/Depreciation				-	-	-
Purchased Water						
Sewage Treatment						
Total Expenditures and Other Uses	\$ 600,000	\$ 2,000,000	\$ 2,750,000	\$ 157,729	\$ 25,000	\$ 20,000
Sources Over (Under)	\$ 314,074	\$ (1,570,000)	\$ (2,254,750)	\$ (123,443)	\$ 1,000	\$ 8,000
Estimated Balances - July 1	\$ 4,029,147	\$ 4,343,221	\$ 2,773,221	\$ 518,089	\$ 394,646	\$ 395,646
Estimated Balances - June 30	\$ 4,343,221	\$ 2,773,221	\$ 518,471	\$ 394,646	\$ 395,646	\$ 403,646

All Funds

Revenues and Expenditures by Category

	Adequate Facilities Tax Fund			Post Employment Benefits Fund		
	FY 2017-18 Actual	FY 2018-19 Budget	FY 2019-20 Budget	FY 2017-18 Actual	FY 2018-19 Budget	FY 2019-20 Budget
Revenues						
Local Sales Tax						
Real and Personal Property Tax						
State Sales Tax						
State Income Tax						
Business Taxes						
Public Utility Property Tax						
Building Permits						
Hotel/Motel Tax						
Fines and Fees						
Other Taxes and Revenues	592,399	454,000	460,000	15,625	10,000	20,000
Federal, State and Private Sources						
State Gas/Motor Fuel Tax						
Operating Transfers /Contributions In				50,000	50,000	25,000
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	\$ 592,399	\$ 454,000	\$ 460,000	\$ 65,625	\$ 60,000	\$ 45,000
Expenditures						
Personnel Services						
Program Costs						
Repairs and Maint - Roads and Streets						
Debt Service						
Operating Transfers/Contributions Out						
Other Uses of Funds/Expenses	400,000	\$ -	-	-	-	-
Capital Outlay/Depreciation						
Purchased Water						
Sewage Treatment						
Total Expenditures and Other Uses	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ -
Sources Over (Under)	\$ 192,399	\$ 454,000	\$ 460,000	\$ 65,625	\$ 60,000	\$ 45,000
Estimated Balances - July 1	\$ 439,005	\$ 631,404	\$ 1,085,404	\$ 1,140,823	\$ 1,206,448	\$ 1,266,448
Estimated Balances - June 30	\$ 631,404	\$ 1,085,404	\$ 1,545,404	\$ 1,206,448	\$ 1,266,448	\$ 1,311,448

All Funds

Revenues and Expenditures by Category

	Fuel Fund			Insurance Fund		
	FY 2017-18 Actual	FY 2018-19 Budget	FY 2019-20 Budget	FY 2017-18 Actual	FY 2018-19 Budget	FY 2019-20 Budget
Revenues						
Local Sales Tax						
Real and Personal Property Tax						
State Sales Tax						
State Income Tax						
Business Taxes						
Public Utility Property Tax						
Building Permits						
Hotel/Motel Tax						
Fines and Fees						
Other Taxes and Revenues	12,246	8,000	15,000	44,843	30,000	50,000
Federal, State and Private Sources						
State Gas/Motor Fuel Tax						
Operating Transfers /Contributions In	353,692	383,100	377,100	4,066,104	3,988,290	4,061,315
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	\$ 365,937	\$ 391,100	\$ 392,100	\$ 4,110,947	\$ 4,018,290	\$ 4,111,315
Expenditures						
Personnel Services						
Program Costs						
Repairs and Maint - Roads and Streets						
Debt Service						
Operating Transfers/Contributions Out						
Other Uses of Funds/Expenses	349,146	375,000	\$ 375,000	3,823,396	4,407,500	4,580,000
Capital Outlay/Depreciation						
Purchased Water						
Sewage Treatment						
Total Expenditures and Other Uses	\$ 349,146	\$ 375,000	\$ 375,000	\$ 3,823,396	\$ 4,407,500	\$ 4,580,000
Sources Over (Under)	\$ 16,791	\$ 16,100	\$ 17,100	\$ 287,551	\$ (389,210)	\$ (468,685)
Estimated Balances - July 1	\$ 738,600	\$ 755,391	\$ 771,491	\$ 2,497,291	\$ 2,784,842	\$ 2,395,632
Estimated Balances - June 30	\$ 755,391	\$ 771,491	\$ 788,591	\$ 2,784,842	\$ 2,395,632	\$ 1,926,947

All Funds

Revenues and Expenditures by Category

	Debt Fund			Capital Projects Fund		
	FY 2017-18 Actual	FY 2018-19 Budget	FY 2019-20 Budget	FY 2017-18 Actual	FY 2018-19 Budget	FY 2019-20 Budget
Revenues						
Local Sales Tax						
Real and Personal Property Tax						
State Sales Tax						
State Income Tax						
Business Taxes						
Public Utility Property Tax						
Building Permits						
Hotel/Motel Tax						
Fines and Fees						
Other Taxes and Revenues	49,829	30,000	85,000	330,931	250,000	400,000
Federal, State and Private Sources				324,076	-	1,250,000
State Gas/Motor Fuel Tax						
Operating Transfers /Contributions In	2,950,000	3,100,000	3,250,000	8,605,000	2,000,000	2,750,000
Public Works Project Fees						
Drug Related Fines/Forfeited Property						
G.O. Bond Proceeds / Premium	2,177,627			-	-	13,000,000
Water Sales/Tap Fees						
Sewer Charges/Tap Fees						
Rental Income						
911 Fees						
TECB Operational Funding, Grants and Reimbursements						
Total Revenues and Sources of Funds	\$ 5,177,456	\$ 3,130,000	\$ 3,335,000	\$ 9,260,007	\$ 2,250,000	\$ 17,400,000
Expenditures						
Personnel Services						
Program Costs						
Repairs and Maint - Roads and Streets						
Debt Service	4,802,097	2,648,965	\$ 2,994,060			
Operating Transfers/Contributions Out						
Other Uses of Funds/Expenses						-
Capital Outlay/Depreciation				10,686,086	12,910,000	28,760,000
Purchased Water						
Sewage Treatment						
Total Expenditures and Other Uses	\$ 4,802,097	\$ 2,648,965	\$ 2,994,060	\$ 10,686,086	\$ 12,910,000	\$ 28,760,000
Sources Over (Under)	\$ 375,359	\$ 481,035	\$ 340,940	\$ (1,426,079)	\$ (10,660,000)	\$ (11,360,000)
Estimated Balances - July 1	\$ 1,977,218	\$ 2,352,577	\$ 2,833,612	\$ 34,400,888	\$ 32,974,809	\$ 22,314,809
Estimated Balances - June 30	\$ 2,352,577	\$ 2,833,612	\$ 3,174,552	\$ 32,974,809	\$ 22,314,809	\$ 10,954,809

All Funds

Revenues and Expenditures by Category

	Enterprise Funds			Emergency Communication District		
	FY 2017-18 Actual	FY 2018-19 Budget	FY 2019-20 Budget	FY 2017-18 Actual	FY 2018-19 Budget	FY 2019-20 Budget
Revenues						
Local Sales Tax						
Real and Personal Property Tax						
State Sales Tax						
State Income Tax						
Business Taxes						
Public Utility Property Tax						
Building Permits						
Hotel/Motel Tax						
Fines and Fees						
Other Taxes and Revenues	1,128,051	813,000	923,565	34,537	25,000	45,000
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	10,473,416	10,324,540	11,231,080			
Sewer Charges/Tap Fees	8,741,720	8,254,855	8,134,960			
Rental Income	725,811	739,475	740,160			
911 Fees				-	-	-
TECB Operational Funding, Grants and Reimbursements				913,910	880,775	909,125
Total Revenues and Sources of Funds	\$ 21,068,998	\$ 20,131,870	\$ 21,029,765	\$ 1,433,147	\$ 1,390,475	\$ 1,438,825
Expenditures						
Personnel Services	1,995,135	2,306,065	2,344,745	789,975	915,835	936,260
Program Costs						
Repairs and Maint - Roads and Streets						
Debt Service						
Operating Transfers/Contributions Out						
Other Uses of Funds/Expenses	3,108,974	3,204,755	3,410,890	246,929	327,400	329,800
Capital Outlay/Depreciation	3,120,933	3,324,000	3,285,000	149,530	172,500	160,000
Purchased Water	7,331,597	7,538,715	7,727,655			
Sewage Treatment	2,918,919	2,809,250	3,131,770			
Total Expenditures and Other Uses	\$ 18,475,559	\$ 19,182,785	\$ 19,900,060	\$ 1,186,435	\$ 1,415,735	\$ 1,426,060
Sources Over (Under)	\$ 2,593,439	\$ 949,085	\$ 1,129,705	\$ 246,713	\$ (25,260)	\$ 12,765
Estimated Balances - July 1	\$ 44,514,508	\$ 47,107,947	\$ 48,057,032	\$ 2,123,298	\$ 2,370,011	\$ 2,344,751
Estimated Balances - June 30	\$ 47,107,947	\$ 48,057,032	\$ 49,186,737	\$ 2,370,011	\$ 2,344,751	\$ 2,357,516

All Funds

Revenues and Expenditures by Category

	Totals		
	FY 2017-18 Actual	FY 2018-19 Budget	FY 2019-20 Budget
Revenues			
Local Sales Tax	16,569,064	14,500,000	15,200,000
Real and Personal Property Tax	11,888,893	11,850,000	12,060,000
State Sales Tax	3,469,845	3,496,675	3,600,000
State Income Tax	3,407,502	275,000	150,000
Business Taxes	2,199,950	1,700,000	1,800,000
Public Utility Property Tax	99,051	100,000	80,000
Building Permits	926,983	675,000	675,000
Hotel/Motel Tax	1,853,455	1,700,000	1,700,000
Fines and Fees	289,124	205,000	205,000
Other Taxes and Revenues	7,974,659	6,091,195	6,992,965
Federal, State and Private Sources	324,076	-	1,250,000
State Gas/Motor Fuel Tax	1,364,811	1,530,000	1,625,000
Operating Transfers /Contributions In	18,221,495	12,013,090	13,068,115
Public Works Project Fees	851,067	400,000	465,250
Drug Related Fines/Forfeited Property	26,658	20,000	20,000
G.O. Bond Proceeds / Premium	2,177,627	-	13,000,000
Water Sales/Tap Fees	10,473,416	10,324,540	11,231,080
Sewer Charges/Tap Fees	8,741,720	8,254,855	8,134,960
Rental Income	725,811	739,475	740,160
911 Fees	-	-	-
TECB Operational Funding, Grants and Reimbursements	913,910	880,775	909,125
Total Revenues and Sources of Funds	\$ 92,499,117	\$ 74,755,605	\$ 92,906,655
Expenditures			
Personnel Services	25,497,916	27,158,355	28,464,370
Program Costs	7,414,761	8,644,830	8,634,595
Repairs and Maint - Roads and Streets	1,601,494	3,240,000	5,490,000
Debt Service	7,752,097	5,748,965	6,244,060
Operating Transfers/Contributions Out	1,654,700	-	-
Other Uses of Funds/Expenses	8,086,174	8,339,655	8,715,690
Capital Outlay/Depreciation	26,350,346	21,887,520	37,102,465
Purchased Water	7,331,597	7,538,715	7,727,655
Sewage Treatment	13,605,006	2,809,250	3,131,770
Total Expenditures and Other Uses	\$ 99,294,093	\$ 85,367,290	\$ 105,510,605
Sources Over (Under)	\$ 3,891,110	\$ (10,611,685)	\$ (12,603,950)
Estimated Balances - July 1	\$ 135,234,575	\$ 139,125,685	\$ 128,514,000
Estimated Balances - June 30	\$ 139,125,685	\$ 128,514,000	\$ 115,910,050

Summary - All Funds

Total Expenditures by Fund and Department

Activity/Department	General Fund	Equipment Replacement Fund	Facilities Maintenance Fund	State Street Aid Fund
City Commission	\$ 232,820			
City Court	41,100			
City Manager's Office	463,980			
Elections	-			
Finance	966,510			
City Recorder	145,395			
Legal Services	250,560			
Technology	1,549,885			
Geographic Information Systems	355,855			
Human Resources	475,930			
Community Relations	356,935			
Planning and Development	484,375			
Codes Enforcement	901,270			
Insurance/Other Benefits	781,360			
Police/Emergency Communications	8,885,175			
Drug Enforcement				
Fire and Rescue/Safety Center	8,122,560			
Public Works	3,623,445			
Storm Drainage	50,000			
Street Lighting	400,000			
Traffic Signalization	374,980			
Service Center	338,225			
Street Repairs				2,740,000
Engineering Services	853,085			
Public Health	88,455			
Parks and Recreation	2,614,760			
Public Library	2,658,400			
Education	244,400			
Economic Development	10,000			
Historic Sites	216,265			
Debt Service Fund Transfer	3,250,000			
Principal and Interest - Debt Service				
Heavy Equipment and Vehicles		690,000		
Computer Equipment and Software		600,000		
Facilities Maintenance Fund Transfer/Expenditures	350,000		420,000	
Adequate Facilities Tax Fund Transfer /Expenditures				
Capital Projects Fund Transfer	-			
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	\$ 40,255,425	\$ 1,290,000	\$ 420,000	\$ 2,740,000

Summary - All Funds

Total Expenditures by Fund and Department

Activity/Department	Public Works Project Fund	Drug Fund	Adequate Facilities Tax Fund	Post Employment Benefits Fund
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				
Heavy Equipment and Vehicles				
Computer Equipment and Software				
Facilities Maintenance Fund Transfer/Expenditures				
Adequate Facilities Tax Fund Transfer /Expenditures			-	
Capital Projects Fund Transfer	2,750,000		-	
Capital Outlay - Capital Projects Fund				
Municipal Center Fund Transfer/Expenditures				
Post Retirement Benefits Fund Transfer/Expenditures				-
Fuel Expenditures				
Health Insurance and Worker's Compensation				
Emergency Communications District				
Water and Sewer Expenditures				
TOTALS	\$ 2,750,000	\$ 20,000	\$ -	\$ -

Summary - All Funds

Total Expenditures by Fund and Department

Activity/Department	Fuel Fund	Insurance Fund	Debt Service Fund	Capital Projects Fund
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				
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			2,994,060	
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				28,760,000
Municipal Center Fund Transfer/Expenditures				
Post Retirement Benefits Fund Transfer/Expenditures				
Fuel Expenditures	375,000			
Health Insurance and Worker's Compensation		\$ 4,580,000		
Emergency Communications District				
Water and Sewer Expenditures				
TOTALS	\$ 375,000	\$ 4,580,000	\$ 2,994,060	\$ 28,760,000

Summary - All Funds

Total Expenditures by Fund and Department

Activity/Department	Enterprise Funds	Emergency Communication District	Totals
City Commission			\$ 232,820
City Court			41,100
City Manager's Office			463,980
Elections			-
Finance			966,510
City Recorder			145,395
Legal Services			250,560
Technology			1,549,885
Geographic Information Systems			355,855
Human Resources			475,930
Community Relations			356,935
Planning and Development			484,375
Codes Enforcement			901,270
Insurance/Other Benefits			781,360
Police/Emergency Communications			8,885,175
Drug Enforcement			20,000
Fire and Rescue/Safety Center			8,122,560
Public Works			3,623,445
Storm Drainage			50,000
Street Lighting			400,000
Traffic Signalization			374,980
Service Center			338,225
Street Repairs			2,740,000
Engineering Services			853,085
Public Health			88,455
Parks and Recreation			2,614,760
Public Library			2,658,400
Education			244,400
Economic Development			10,000
Historic Sites			216,265
Debt Service Fund Transfer			3,250,000
Principal and Interest - Debt Service			2,994,060
Heavy Equipment and Vehicles			690,000
Computer Equipment and Software			600,000
Facilities Maintenance Fund Transfer/Expenditures			770,000
Adequate Facilities Tax Fund Transfer /Expenditures			-
Capital Projects Fund Transfer			2,750,000
Capital Outlay - Capital Projects Fund			28,760,000
Municipal Center Fund Transfer/Expenditures	727,180		1,412,180
Post Retirement Benefits Fund Transfer/Expenditures			-
Fuel Expenditures			375,000
Health Insurance and Worker's Compensation			4,580,000
Emergency Communications District		1,425,975	1,910,675
Water and Sewer Expenditures	19,172,880		19,172,880
TOTALS	\$ 19,900,060	\$ 1,425,975	\$ 105,510,520*

*Note: Includes interfund transfers

Summary - General Fund

6-Year Financial Forecast - Revenues

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 \$1.5M per year for the last 10 years, are used to fund the City's capital improvement projects in the following year.

(in thousands)

	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
Major Revenue Sources:	Projected	Projected	Projected	Projected	Projected	Projected
Local Sales Tax	\$18,425	\$19,440	\$24,399	\$25,743	\$27,161	\$28,657
Real/Personal Property Tax	12,277	12,514	12,755	13,001	13,252	13,507
Hall Income Tax*	1,253	626	0	0	0	0
State Shared Sales Tax	4,039	4,191	4,349	4,513	4,683	4,859
Business Taxes	2,537	2,699	2,872	3,056	3,251	3,459
Hotel Taxes	1,862	1,970	2,084	2,205	2,333	2,468
Building Permits	775	775	775	775	775	775
Wholesale Liquor Tax	1,113	1,206	1,307	1,416	1,535	1,663
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	173	162	153	144	135	127
Public Utilities Property Tax	74	65	57	51	45	39
Interest Earnings	1,063	1,313	1,623	2,006	2,479	3,063
State Liquor by the Drink Tax	330	368	410	456	508	565
Business Tax Clerks Fee	264	286	310	336	365	395
Park Reservation Fees	125	125	125	125	125	125
Service Center Rent	125	125	125	125	125	125
Revenue from all other sources**	1,607	1,665	1,726	1,789	1,854	1,921
Total Revenues	\$47,712	\$49,202	\$54,740	\$57,410	\$60,294	\$63,421
Total Exp. and Transfers	\$40,172	\$42,352	\$45,002	\$47,195	\$49,659	\$52,094
Unassigned Fund Balance	45.54	52.39	62.13	72.35	82.98	94.31
(Available for Capital)	7.54	6.85	9.74	10.22	10.64	11.33

* 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).

Summary - General Fund

6-Year Financial Forecast - Expenditures

	Assumed Growth	FY 2020 Budget	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected
<u>Expenditures and Other Uses:</u>							
City Commission	4%	\$ 232,820	\$ 242,133	\$ 251,818	\$ 261,891	\$ 272,366	\$ 283,261
City Court	2%	41,100	41,922	42,760	43,616	44,488	45,378
City Manager's Office	4%	463,980	482,539	501,841	521,914	542,791	564,503
Elections	0%	-	52,000	-	55,000	-	57,000
Finance	5%	966,510	1,014,835	1,065,577	1,118,856	1,174,799	1,233,539
City Recorder	4%	145,395	151,211	157,259	163,550	170,092	176,895
Legal Services	5%	250,560	263,088	276,242	290,055	304,557	319,785
Technology	6% *	1,466,035	1,748,997	1,853,937	1,965,173	2,083,083	2,208,068
Geographic Information Systems	4%	355,855	370,089	384,893	400,288	416,300	432,952
Human Resources	4%	475,930	494,967	514,766	535,357	556,771	579,042
Community Relations	4%	356,935	371,212	386,061	401,503	417,563	434,266
Planning	4%	484,375	503,750	523,900	544,856	566,650	589,316
Codes Enforcement	4%	901,270	937,321	974,814	1,013,806	1,054,358	1,096,533
Insurance/Other Benefits	4%	781,360	812,614	845,119	878,924	914,081	950,644
Police Department	6%	8,885,175	9,373,860	10,289,422	10,855,340	11,452,384	12,082,265
Fire and Rescue Department	6%	8,053,060	8,495,978	9,238,257	9,746,361	10,582,411	11,244,444
Safety Center East	2%	69,500	70,890	72,308	73,754	75,229	76,734
Public Works	5%	3,623,445	3,804,617	3,994,848	4,194,591	4,404,320	4,624,536
Storm Drainage	0%	50,000	50,000	50,000	50,000	50,000	50,000
Street Lighting	2%	400,000	408,000	416,160	424,483	432,973	441,632
Traffic Signalization	5%	374,980	393,729	413,415	434,086	455,791	478,580
Service Center	5%	338,225	355,136	372,893	391,538	411,115	431,670
Engineering Services	4%	853,085	887,208	922,697	959,605	997,989	1,037,908
Public Health	2%	88,455	90,224	92,029	93,869	95,747	97,661
Parks and Recreation	5%	2,614,760	2,745,498	2,882,773	3,026,912	3,178,257	3,337,170
Public Library	5%	2,658,400	2,791,320	2,930,886	3,077,430	3,231,302	3,392,867
Education	1%	244,400	259,400	261,994	264,614	267,260	269,933
Economic Development	0%	10,000	10,000	10,000	10,000	10,000	10,000
Historic Sites	5%	216,265	227,078	238,432	250,354	262,871	276,015
Transfer to Capital Projects Fund	0%	-	-	-	-	-	-
Transfer to Debt Service Fund	0%	3,250,000	3,350,000	3,450,000	3,500,000	3,550,000	3,550,000
Transfer to Municipal Center Fund	2%	685,000	698,700	712,674	726,927	741,466	756,295
Transfer to Facility Maintenance Fund	Varies	350,000	350,000	350,000	375,000	375,000	375,000
Transfer to Equip. Replacement Fund	0%	-	-	-	-	-	-
Transfer to Insurance Fund	0%	-	-	-	-	-	-
Contribution to Emerg. Comm. Dist.	4%	484,700	504,088	524,252	545,222	567,030	589,712
Total Expenditures and Other Uses		\$ 40,171,575	\$ 42,352,406	\$ 45,002,026	\$ 47,194,873	\$ 49,659,044	\$ 52,093,604

*FY 2020 Technology expenditures include a one-time increase for maintenance and future replacement of a new public safety radio system

Summary - General Fund

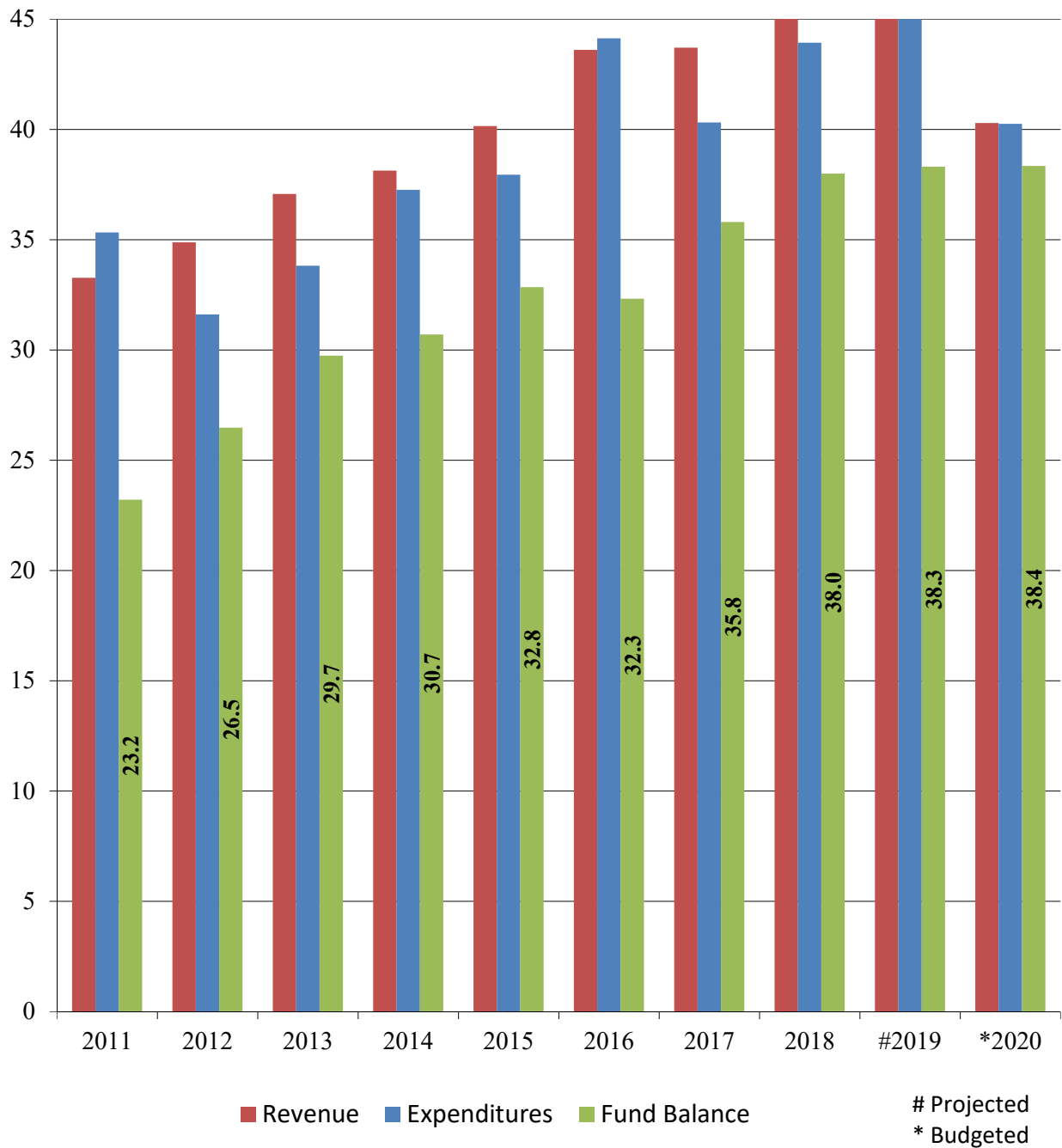
6-Year Financial Forecast - Excess Revenue Available

	2020 Projected	2021 Projected	2022 Projected	2023 Projected	2024 Projected	2025 Projected	TOTAL Projected
Total Projected Revenue	47,959,122	48,690,994	53,436,385	55,723,504	58,134,582	60,626,687	324,571,275
Less 5% Cushion Allowance	(2,397,956)	(2,434,550)	(2,671,819)	(2,786,175)	(2,906,729)	(3,031,334)	(16,228,564)
Projected Revenue Available	45,561,166	46,256,444	50,764,566	52,937,329	55,227,853	57,595,353	308,342,711
Projected Expenditures &	40,171,575	42,352,406	45,002,026	47,194,873	49,659,044	52,093,604	276,473,528
Excess Funding Available for	5,389,592	3,904,038	5,762,540	5,742,456	5,568,809	5,501,749	31,869,183

Summary - General Fund

Revenues, Expenditures, and Unassigned Fund Balances

Millions



Summary - General Fund

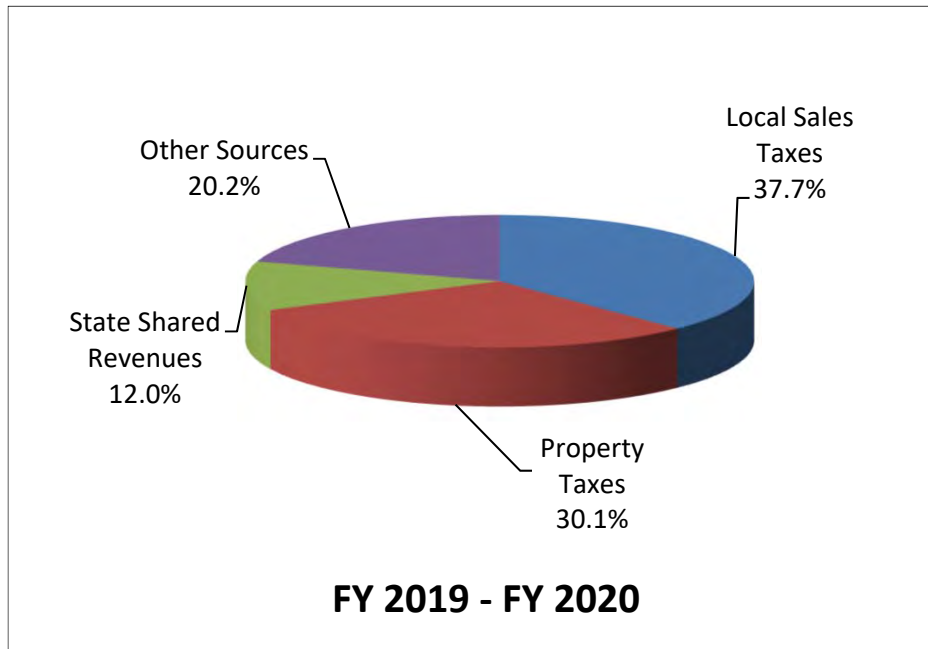
Revenues

	FY 2018 Actual	FY 2019 Budget	FY 2019 YTD	FY 2020 Budget
Taxes				
Local Sales Tax	\$ 16,569,064	\$ 14,500,000	\$ 10,755,724	\$ 15,200,000
Real and Personal Property Tax	11,888,893	11,850,000	12,056,922	12,060,000
Public Utility Property Tax	99,051	100,000	83,482	80,000
Business Taxes	2,199,950	1,700,000	654,624	1,800,000
Hotel/Motel Taxes	1,853,455	1,700,000	968,747	1,700,000
Other Taxes	2,337,516	2,050,000	1,355,863	2,125,000
Total Taxes	34,947,929	31,900,000	25,875,362	32,965,000
Licenses and Permits				
Building Permits	926,983	675,000	463,675	675,000
Other	244,643	200,050	133,863	190,550
Total Licenses and Permits	1,171,627	875,050	597,538	865,550
Fines and Fees	289,124	205,000	173,352	205,000
Charges for Services	409,972	438,000	295,190	573,000
Intergovernmental				
State Sales Tax	3,469,845	3,496,675	2,293,040	3,600,000
State Income Tax	3,407,502	275,000	-	150,000
Other	1,213,140	975,895	605,989	1,067,150
Total Intergovernmental	8,090,488	4,747,570	2,899,029	4,817,150
Uses of Money and Property	980,192	515,600	768,968	705,600
Other	240,269	165,500	74,608	165,100
GRAND TOTAL	\$ 46,129,599	\$ 38,846,720	\$ 30,684,047	\$ 40,296,400

Summary - General Fund

Revenues by Source

Revenues by Source



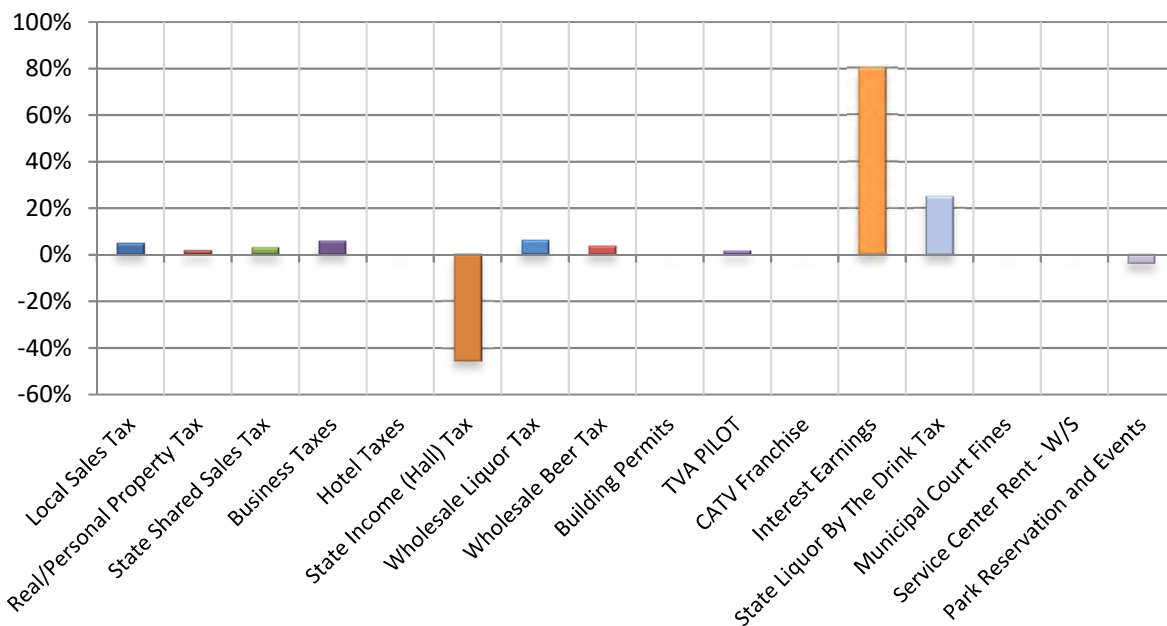
	2018-2019 Amount	BUDGET %	2019-2020 Amount	BUDGET %
REVENUES:				
Local Sales Taxes	\$14,500,000	37.3%	\$15,200,000	37.7%
Property Taxes	11,950,000	30.8%	12,140,000	30.1%
State Shared Revenues	4,747,570	12.2%	4,817,150	12.0%
Other Sources	7,649,150	19.7%	8,139,250	20.2%
TOTAL REVENUES	\$38,846,720	100.0%	\$40,296,400	100.0%

Summary - General Fund

Revenue Sources over \$100,000, Changes from Prior Year

	Budget FY 2019	Budget FY 2020	Change	
			Dollar	Percentage
1 Local Sales Tax	\$ 14,500,000	\$ 15,200,000	\$ 700,000	4.8%
2 Real/Personal Property Tax	11,850,000	12,060,000	210,000	1.8%
3 State Shared Sales Tax	3,496,675	3,600,000	103,325	3.0%
4 Business Taxes	1,700,000	1,800,000	100,000	5.9%
5 Hotel Taxes	1,700,000	1,700,000	-	0.0%
6 State Income (Hall) Tax	275,000	150,000	(125,000)	-45.5%
7 Wholesale Liquor Tax	825,000	875,000	50,000	6.1%
8 Wholesale Beer Tax	650,000	675,000	25,000	3.8%
9 Building Permits	675,000	675,000	-	0.0%
10 TVA PILOT	491,445	500,000	8,555	1.7%
11 CATV Franchise	475,000	475,000	-	0.0%
12 Interest Earnings	250,000	450,000	200,000	80.0%
13 State Liquor By The Drink Tax	200,000	250,000	50,000	25.0%
14 Municipal Court Fines	175,000	175,000	-	0.0%
15 Service Center Rent - W/S	125,000	125,000	-	0.0%
16 Park Reservation and Events	125,000	120,000	(5,000)	-4.0%
Net Change	37,513,120	38,830,000	1,316,880	3.5%
Remaining Sources	1,333,600	1,466,400	132,800	10.0%
TOTAL CHANGE	\$ 38,846,720	\$ 40,296,400	\$ 1,449,680	3.7%

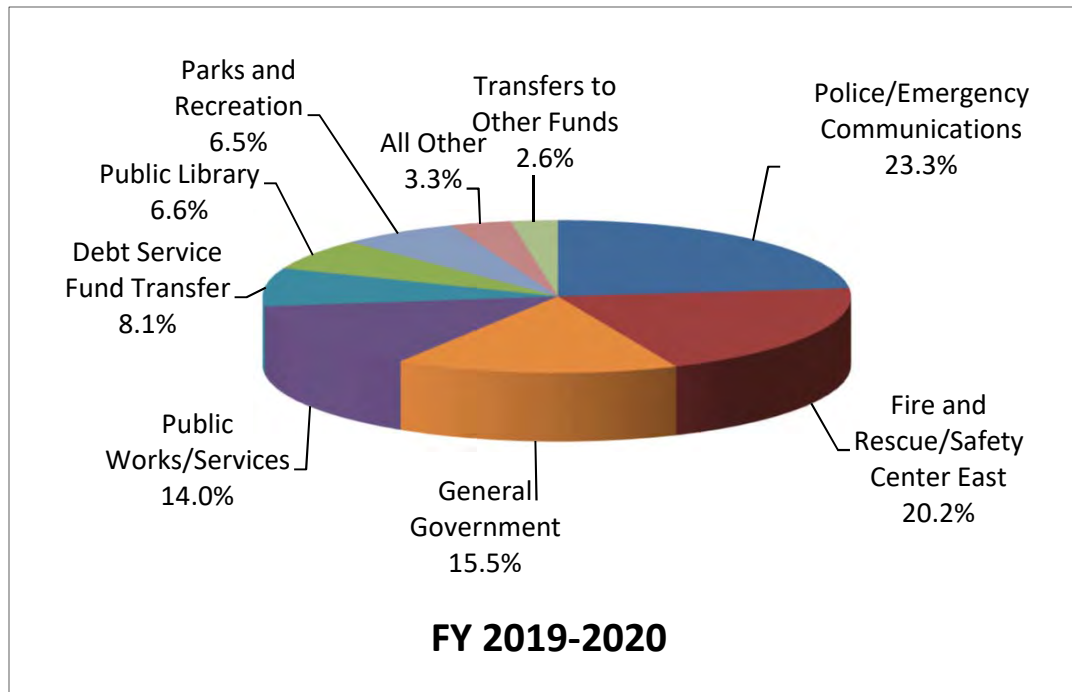
Percent Change from Prior Year



Summary - General Fund

Expenditures by Department

Expenditures by Department



	2018-2019 Amount	BUDGET %	2019-2020 Amount	BUDGET %
Police/Emergency Communications	\$8,807,050	22.7%	\$9,369,875	23.3%
Fire and Rescue/Safety Center East	7,724,975	19.9%	8,122,560	20.2%
General Government	6,442,150	16.6%	6,224,615	15.5%
Public Works/Services	5,321,890	13.7%	5,639,735	14.0%
Debt Service Fund Transfer	3,100,000	8.0%	3,250,000	8.1%
Public Library	2,593,500	6.7%	2,658,400	6.6%
Parks and Recreation	2,497,845	6.4%	2,614,760	6.5%
All Other	1,294,895	3.3%	1,340,480	3.3%
Transfers to Other Funds	1,035,000	2.7%	1,035,000	2.6%
TOTAL EXPENDITURES	\$38,817,305	100%	\$40,255,425	100%

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.

Summary - General Fund

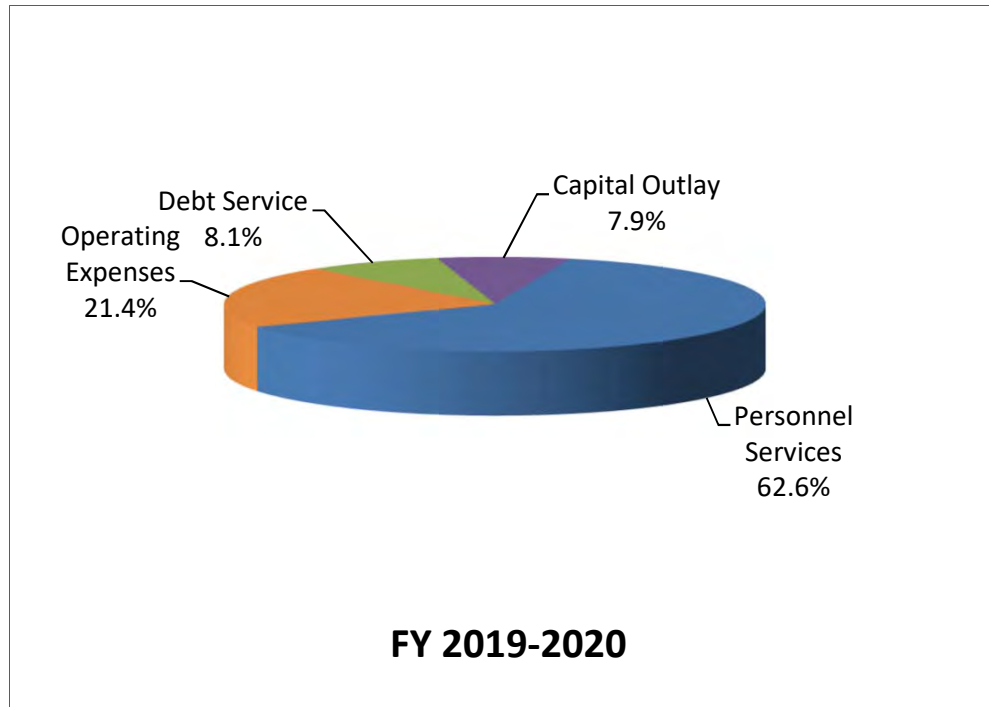
Changes in Departmental Expenditures

Activity/Department	Budget FY 2019	Budget FY 2020	Increase/ - Decrease	Percent Change
City Commission	232,970	232,820	(150)	-0.1%
City Court	39,500	41,100	1,600	4.1%
City Manager's Office	680,510	463,980	(216,530)	-31.8%
Elections	45,000	-	(45,000)	-100.0%
Finance	957,305	966,510	9,205	1.0%
City Recorder	136,505	145,395	8,890	6.5%
Legal Services	244,245	250,560	6,315	2.6%
Technology	1,482,330	1,549,885	67,555	4.6%
Geographic Information Systems	347,600	355,855	8,255	2.4%
Human Resources	478,445	475,930	(2,515)	-0.5%
Community Relations	403,175	356,935	(46,240)	-11.5%
Planning	474,460	484,375	9,915	2.1%
Codes Enforcement	920,105	901,270	(18,835)	-2.0%
Insurance/Other Benefits	806,730	781,360	(25,370)	-3.1%
Police Department	8,322,350	8,885,175	562,825	6.8%
Fire and Rescue Department	7,658,025	8,053,060	395,035	5.2%
Safety Center East	66,950	69,500	2,550	3.8%
Public Works	3,352,460	3,623,445	270,985	8.1%
Storm Drainage	50,000	50,000	-	0.0%
Street Lighting	400,000	400,000	-	0.0%
Traffic Signalization	366,230	374,980	8,750	2.4%
Service Center	327,875	338,225	10,350	3.2%
Engineering Services	825,325	853,085	27,760	3.4%
Public Health	78,000	88,455	10,455	13.4%
Parks and Recreation	2,497,845	2,614,760	116,915	4.7%
Public Library	2,593,500	2,658,400	64,900	2.5%
Education	244,400	244,400	-	0.0%
Economic Development	10,000	10,000	-	0.0%
Historic Sites	155,765	216,265	60,500	38.8%
Transfer to Capital Projects Fund	-	-	-	0.0%
Transfer to Debt Service Fund	3,100,000	3,250,000	150,000	4.8%
Transfer to Municipal Center Fund	685,000	685,000	-	0.0%
Transfer to Facility Maintenance Fund	350,000	350,000	-	0.0%
Contribution to Emerg. Comm. Dist.	484,700	484,700	-	0.0%
Total Expenditures and Other Uses	\$ 38,817,305	\$ 40,255,425	\$ 1,438,120	3.7%

Summary - General Fund

Expenditures by Category

Expenditures by Category



	2018-19 Amount	BUDGET %	2019-20 Amount	BUDGET %	CHANGE	
					Dollars	%
Personnel Services (Salaries and Benefits)	\$ 23,936,455	61.7%	\$ 25,183,365	62.6%	\$ 1,246,910	5.2%
Operating Expenses	\$ 8,644,830	22.3%	\$ 8,634,595	21.4%	\$ (10,235)	-0.1%
Debt Service	\$ 3,100,000	8.0%	\$ 3,250,000	8.1%	\$ 150,000	4.8%
Capital Outlay	3,136,020	8.1%	\$ 3,187,465	7.9%	\$ 51,445	1.6%
TOTAL EXPENDITURES	38,817,305	100.0%	\$ 40,255,425	100.0%	\$ 1,438,120	3.7%

Summary - General Fund

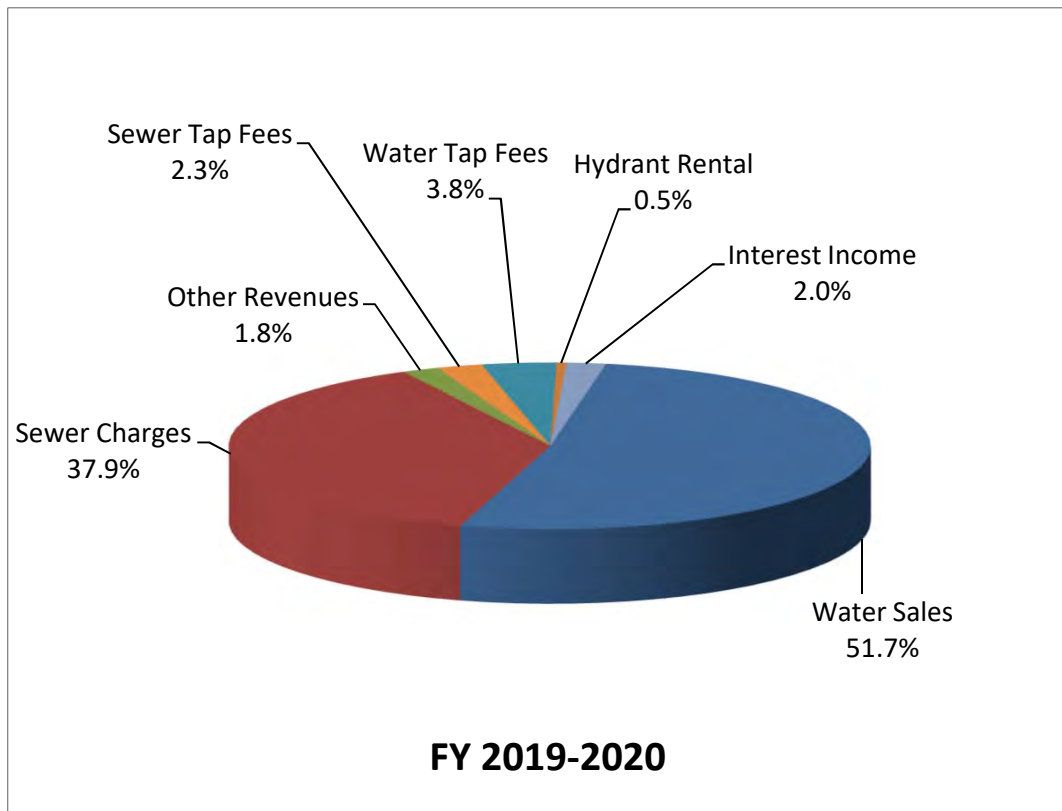
Capital Outlay - Expenditures by Activity

<u>Activity</u>	<u>Account #</u>	<u>Description</u>	<u>Cost</u>	<u>Total</u>
Information/Tech	41640-88930	(1) Equip. Replacement Fund Contribution	555,000	
Information/Tech	41640-89540	Miscellaneous Network Computer Hardware	10,000	
Information/Tech	41640-89550	AD Security Audit Software	5,000	
Information/Tech	41640-89550	Domain Controller Upgrade	12,000	
Information/Tech	41640-89555	Miscellaneous Technology Infrastructure	6,000	588,000
Police Department	42100-88930	(1) Equip. Replacement Fund Contribution	545,000	545,000
Fire Department	42200-88930	(1) Equip. Replacement Fund Contribution	391,000	
Fire Department	42200-89520	(1) 2020 F-350 Super Duty Pick Up w/ accessories	48,965	
Fire Department	42200-89530	(1) Air Trailer Refurbish	7,500	447,465
Public Works	43120-88930	(1) Equip. Replacement Fund Contribution	235,000	
Public Works	43120-89530	(1) Snow Plow	10,000	
Public Works	43120-89530	Miscellaneous Equipment	12,000	
Public Works	43120-82640	Street Resurfacing	800,000	1,057,000
Storm Drainage	43150-89440	Subdivision Improvements	50,000	50,000
Traffic Signalization	43165-88930	(1) Equip. Replacement Fund Contribution	15,000	
Traffic Signalization	43165-89530	(1) Optical Time Domain Reflector Meter Tester	12,500	27,500
Parks & Recreation	44400-88930	(1) Equip. Replacement Fund Contribution	29,000	
Parks & Recreation	44400-89520	(1) 3/4 Ton 4 X 4 Single Cab Truck	33,000	
Parks & Recreation	44400-89530	(2) Gators (ATV's)	15,000	
Parks & Recreation	44400-89530	(1) Sand Pro	23,000	
Parks & Recreation	44400-89530	(1) Hustler Mower	14,000	
Parks & Recreation	44400-89530	(1) Turf Aerator	8,500	122,500
Transfer to FMF	52000-88085	Miscellaneous Facility Maintenance	350,000	350,000
TOTAL			\$3,187,465	\$3,187,465

Summary - Water & Sewer Fund

Operating Revenues

Operating Revenues

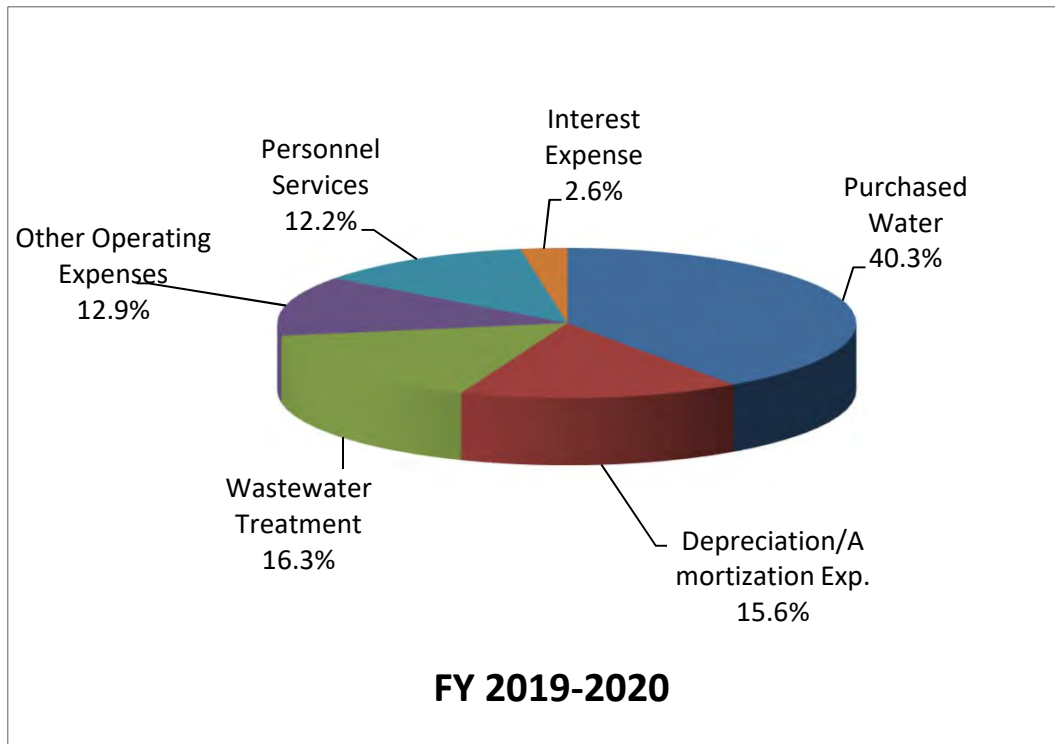


	2018-19 Amount	BUDGET %	2019-20 Amount	BUDGET %	CHANGE	
					Dollars	%
Water Sales	\$ 10,103,540	52.2%	\$ 10,471,080	51.7%	\$ 367,540	3.6%
Sewer Charges	7,254,855	37.5%	7,674,960	37.9%	\$ 420,105	5.8%
Other Revenues	363,000	1.9%	373,565	1.8%	\$ 10,565	2.9%
Sewer Tap Fees	1,000,000	5.2%	460,000	2.3%	\$ (540,000)	-54.0%
Water Tap Fees	221,000	1.1%	760,000	3.8%	\$ 539,000	243.9%
Hydrant Rental	100,000	0.5%	100,000	0.5%	\$ -	0.0%
Interest Income	325,000	1.7%	400,000	2.0%	75,000	23.1%
	\$ 19,367,395	100%	\$ 20,239,605	100%	\$ 872,210	4.5%

Summary - Water & Sewer Fund

Operating Expenses

Operating Expenses (Excludes Capital Improvements)



	2018-19 Amount	BUDGET %	2019-20 Amount	BUDGET %	CHANGE	
					Dollars	%
Purchased Water	\$ 7,538,715	40.9%	\$ 7,727,655	40.3%	\$ 188,940	2.5%
Depreciation/Amortization Exp.	3,000,000	16.3%	3,000,000	15.6%	\$ -	0.0%
Wastewater Treatment	2,809,250	15.3%	3,131,770	16.3%	\$ 322,520	11.5%
Other Operating Expenses	2,218,200	12.0%	2,467,825	12.9%	\$ 249,625	11.3%
Personnel Services	2,306,065	12.5%	2,344,745	12.2%	\$ 38,680	1.7%
Interest Expense	543,255	2.9%	500,885	2.6%	(42,370)	-7.8%
TOTAL OPERATING EXPENSES	\$ 18,415,485	100.0%	\$ 19,172,880	100.0%	\$ 757,395	4.1%

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 2020 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 2020-2025 Capital Improvements Program is an ambitious plan that calls for the investment of **\$154,500,000** 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 **\$29.25 million** of the **\$154.5 million** program (19%) is dependent upon utilization of inter-governmental revenues (state, federal, and county), targeted mostly to completion of improvements of Franklin Road, annual street repaving over the next six years, and the Police Headquarters project.

The net local investment of **\$125.25 million** over six-years will require a significant funding commitment, including direct support of over **\$99.95 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 **\$20.4 million**, including \$13 million proposed in FY 2020 related to a new Police headquarters building, \$4.9 million proposed in FY 2023 for the Ragsdale Road widening project, and additional \$2.5 million in FY 2025, which is currently programmed for a new Parks Department operations facility. The six-year CIP plan also includes issuance of **\$4.9 million** of Water/Sewer Bonds. The proposed \$13 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 \$450,000 in the General Fund’s annual transfer to the Debt Service Fund by FY 2024 based on current debt service cash flow projections. Staff proposes to address this required funding increase incrementally over five fiscal years beginning in FY 2020 to level out the impact on the annual General Fund budget.

Capital Improvements Program

Total project costs in the major program areas over the next six years (FY 2020-2025) are summarized below:

Transportation	\$67,430,000	43.6%
Facilities & Equipment	44,290,000	28.7%
Utilities	32,060,000	20.8%
Technology	7,635,000	4.9%
Parks & Recreation	2,615,000	1.7%
Storm Drainage	470,000	0.3%
TOTAL	\$154,500,000	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 \$18.1 million. Almost all of this funding will be provided directly by TDOT for construction with a small 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 (\$6.75 million) is allocated over the next two years to complete the widening of Sunset Road from the recently improved Ragsdale Road intersection north to Concord Road. The six-year plan maintains significant funding (\$9.2 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 (\$11.9 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 \$15.3 million. The FY 2020 proposed resurfacing funding level of \$2.3 million reflects the same level as FY 2019. The plan includes \$100,000 annual increases in funding over the last five years, primarily due to the increased local gas tax distribution resulting from adoption of the IMPROVE Act in 2017.

The primary focus of the [General Facilities and Equipment](#) program over the next six years will be on construction of new departmental facilities. The proposed construction of a new Police headquarters facility (\$27 million) will represent the largest single building construction project in the history of the city. Funding (\$4.35 million) is also provided for future design and construction of Fire Station 5 on Split Log Road. Design work on the station is planned to begin in FY 2021 with construction scheduled to begin in FY 2023. The planned construction of a new Parks Department office facility within Crockett Park has been delayed until FY 2024 due to funding limitations.

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 almost \$5.0 million in vehicles and equipment (costing more than \$40,000 per unit) to be replaced over the next six years. This reserve allows us to avoid an adverse budgetary impact in a single year.

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

Capital Improvements Program

throughout the six-year period to assure proper upkeep of various city facilities. Finally, \$300,000 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. Note that \$1 million originally allocated to the Town Center project but never utilized over the past ten years has been reprogrammed in the six-year plan to help fund the Parks Operations facility.

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 a \$9.4 million investment to expand the capability of the system to distribute water to our customers throughout the service area. However, the long-term need for some of these water capacity projects will continue to be evaluated given the recent trend of lower peak summer demand. In addition to water capacity projects, the six-year plan also invests heavily (\$5.0 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 \$8.7 million is programmed over the six-year CIP period for sewer capacity projects, including a proposed wet weather storage tank in proximity to the Brentwood pump station.

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 \$3.6 million is allocated for computer equipment and hardware upgrades and replacements over six years. Costs related to the relocation of 911 dispatch operations to the new Police Headquarters facility (\$1.35 million) are programmed from the ECD fund in FY 2022. Facility security upgrades and enhancements are planned in FY 2020. This includes \$325,000 for upgrading the existing card reader security system at all city facilities and \$300,000 for expansion of the license plate reader system at remaining city parks and/or along major vehicle corridors. Funding of \$415,000 is carried over to FY 2020 to complete final acceptance testing of the regional radio system that went live in early 2019. This system will be interconnected with the Metro Nashville 800 MHz radio system to provide even greater regional communications interoperability. Finally, funding of \$700,000 is also provided in FY 2023 for the potential upgrade or replacement of the City's general ledger and HR software systems, which will be 18 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 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 (\$1.7 million) for proactive major maintenance projects within existing park facilities, including potential replacement of the community playground and Eddy Arnold Amphitheatre roof.

RESOLUTION 2019-34

**A RESOLUTION TO ADOPT A CAPITAL IMPROVEMENTS PROGRAM FOR THE
CITY OF BRENTWOOD FOR THE FISCAL YEARS 2020-2025**

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 2020-2025, 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 Rhea E. Little, III

ADOPTED: 06-25-2019

Approved as to form:


RECORDER Holly Earls


CITY ATTORNEY Kristen L. Corn

Capital Improvements

Major Improvement Projects (FY 2019 - 2020, Greater than \$500,000)

General Facilities and Equipment

Equipment/Vehicles	\$ 750,000
Police Department Headquarters	\$ 17,765,000

Technology

Computer Hardware/Equipment	\$ 540,000
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Transportation

Bicycle and Pedestrian Projects	\$ 1,190,000
Franklin Road (south section)	\$ 7,650,000
Street Resurfacing	\$ 2,300,000
Sunset Road (Concord to Ragsdale)	\$ 5,880,000

Utilities

Sewer System Capacity Improvements	\$ 700,000
Sewer Rehabilitation Program	\$ 1,160,000
Sewer Miscellaneous Improvements	\$ 1,165,000
Water Line Replacement Program	\$ 1,640,000
Water System Capacity Improvements	\$ 620,000

ANNUAL OPERATING IMPACT - CAPITAL IMPROVEMENTS PROGRAM

FISCAL YEAR 2020 - 2025 (000'S)

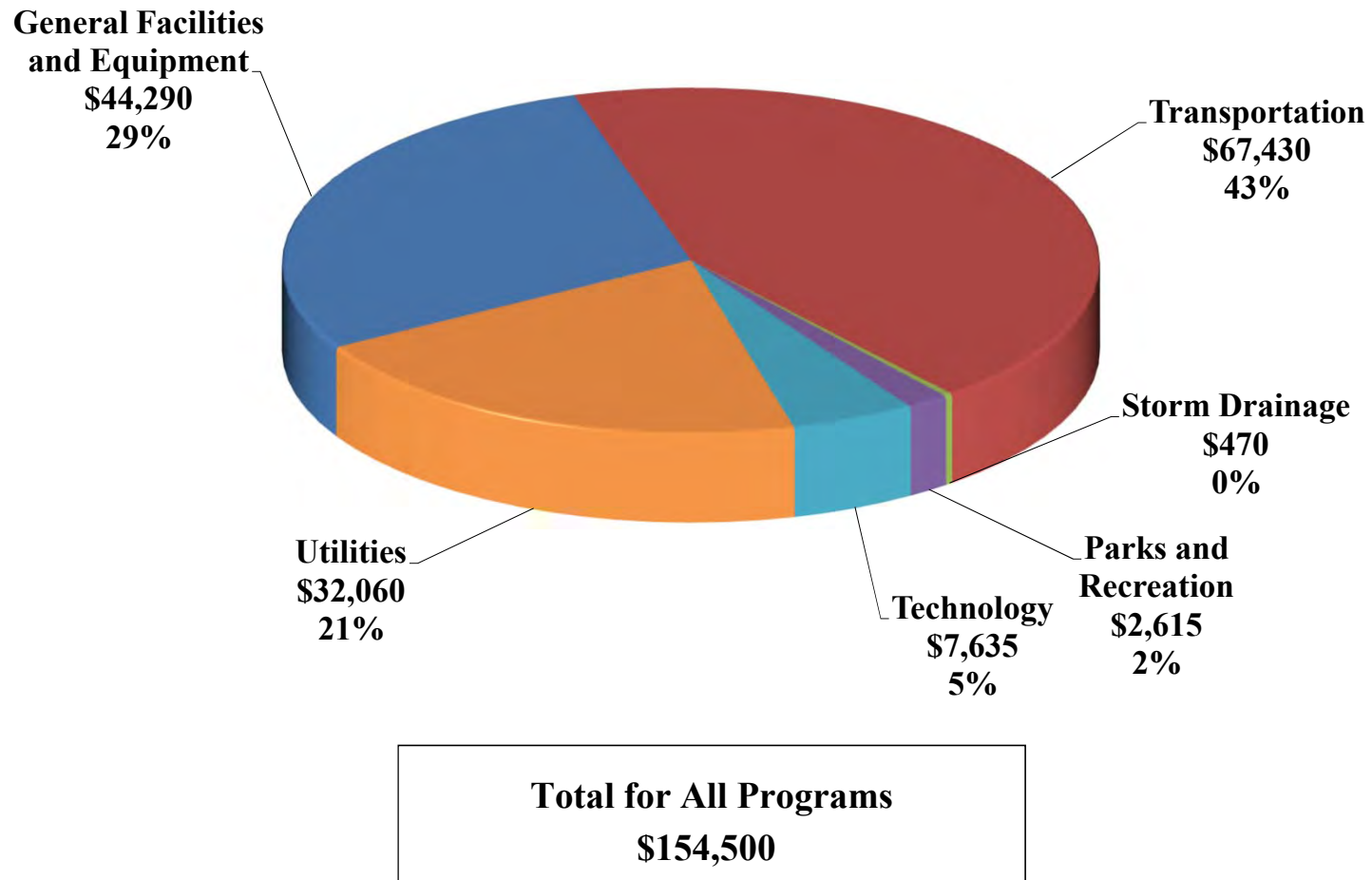
<u>Programs</u>	<u>Projects</u>	<u>Personnel Services</u>	<u>Operating Expenditures</u>	<u>Debt Service</u>	<u>Total Operating Budget Impact</u>	<u>Program Totals</u>
General Facilities and Equip	Community Identity Features	-	-	-	-	
	Community Planning	-	-	-	-	
	Equipment and Vehicles	-	-	-	-	
	Fire Stations	470	60	-	530	
	Library	-	(5)	-	(5)	
	Municipal Center	-	15	-	15	
	Park Operations Facility	-	45	190	235	
	Police Headquarters	-	400	975	1,375	
	Safety Center East	-	-	-	-	
	Service Center	-	-	-	-	
	Town Center Improvements	-	-	-	-	
	Total - General Facilities					2,150
Technology	Computer Equipment	-	-	-	-	
	Emergency Communications Center	-	-	-	-	
	Fiber Network	-	10	-	10	
	GIS	-	-	-	-	
	Radio System	-	400	-	400	
	Security System	-	45	-	45	
	Software Systems	-	40	-	40	
	Warning Sirens	-	1	-	1	
	Total - Technology					496
Transportation	ADA Retrofits	-	-	-	-	
	Bike and Pedestrian	-	5	-	5	
	Bridges	-	-	-	-	
	Crockett Road	-	2	-	2	
	Franklin Road - South	-	10	-	10	
	McEwen Drive	-	-	-	-	
	Ragsdale Road	-	10	370	380	
	Split Log Road	-	1	-	1	
	Street Lighting	-	-	-	-	
	Street Resurfacing	-	10	-	10	

ANNUAL OPERATING IMPACT - CAPITAL IMPROVEMENTS PROGRAM

FISCAL YEAR 2020 - 2025 (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)	Sunset Road	-	3	-	3	
	Sunset-Ragsdale Realignment	-	3	355	358	
	Traffic Signal Upgrades	-	10	-	10	
	Total - Transportation					779
Storm Drainage	Derby Glen	-	-	-	-	
	Shenandoah Drive	-	-	-	-	
	Subdivision Drainage	-	-	-	-	
	Total - Storm Drainage					-
Parks and Recreation						
	Crockett Park	-	5	-	5	
	Deerwood Arboretum	-	-	-	-	
	Flagpole and Wikle	-	-	-	-	
	Granny White Park	-	(3)	-	(3)	
	Marcella Vivrette Smith Park	-	1	-	1	
	Maryland Way Park	-	1	-	1	
	Owl Creek Park	-	-	-	-	
	River Park	-	-	-	-	
	Total - Parks/Recreation					4
Utilities	Meter Reading Program Upgrade	-	(50)	-	(50)	
	Miscellaneous Sewer Service Additions	-	5	-	5	
	Miscellaneous Sewer System Improvements	-	-	-	-	
	Miscellaneous Water System Improvements	-	-	-	-	
	Sewer Rehabilitation Program	-	(1,050)	-	(1,050)	
	Sewer System Capacity Improvements	-	50	370	420	
	Sewer Lift Station Rehabilitation	-	(20)	-	(20)	
	Water Line Replacement Program	-	(10)	-	(10)	
	Water System Capacity Improvements	-	-	-	-	
	Total - Utilities					(705)
TOTALS - ALL PROGRAMS		\$ 470	\$ (6)	\$ 2,260	\$ 2,724	\$ 2,724

**City of Brentwood, Tennessee
Capital Improvements Program
Fiscal Years 2020-2025
Program Expenditures
(000's)**



City of Brentwood, Tennessee
Capital Improvements Program
Fiscal Year 2020 - 2025
Program Expenditures - Summary
(000's)

<u>Program</u>	Projected FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total 6 Years 2020-2025
General Facilities and Equipment	3,875	19,065	10,655	2,060	3,705	4,570	4,235	44,290
Technology	3,455	2,135	625	1,710	1,345	870	950	7,635
Transportation	13,390	18,005	20,215	7,745	10,875	6,245	4,345	67,430
Storm Drainage	50	220	50	50	50	50	50	470
Parks and Recreation	1,865	615	690	230	350	155	575	2,615
Utilities	3,645	6,925	3,925	12,370	3,330	2,755	2,755	32,060
Grand Total	26,280	46,965	36,160	24,165	19,655	14,645	12,910	154,500

City of Brentwood, Tennessee
Capital Improvements Program
Fiscal Year 2020 - 2025
Sources of Funds - Summary
(000's)

<u>Source</u>	Projected FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total 6 Years 2020-25
Capital Projects Fund	7,580	13,635	5,870	20	-	1,000	-	20,525
Emergency Communications District Fund	-	-	225	1,345	-	-	-	1,570
Equipment Replacement Division	2,050	1,290	1,285	1,260	2,105	1,235	1,510	8,685
Facilities Maintenance Division	270	420	390	405	600	630	300	2,745
General Fund	810	850	2,205	2,875	6,120	5,925	3,675	21,650
General Fund (Unrestricted Balance)	1,500	-	11,000	-	-	-	-	11,000
General Obligation Bond Proceeds	-	11,050	1,950	-	4,900	-	2,500	20,400
Municipal Center Fund	230	220	200	690	170	170	170	1,620
Private Sources	25	115	-	5	635	5	5	765
Public Works Project Fee Fund	1,930	2,750	500	-	-	1,000	-	4,250
Inter-Governmental Sources	7,000	8,250	7,000	3,500	-	-	-	18,750
State Street Aid Fund	1,240	1,500	1,600	1,700	1,800	1,900	2,000	10,500
Water and Sewer Fund	1,950	5,455	1,200	2,240	1,460	1,490	1,460	13,305
Water Tap Fees and NCGUD Grove Tap Fees	395	620	1,125	3,935	1,250	1,250	1,250	9,430
Sewer Tap Fees	1,300	810	1,610	1,290	615	40	40	4,405
Water & Sewer Bond/Note Proceeds	-	-	-	4,900	-	-	-	4,900
Grand Total	26,280	46,965	36,160	24,165	19,655	14,645	12,910	154,500

City of Brentwood, Tennessee
Capital Improvements Program
Fiscal Year 2020 - 2025
Summary - All Projects
(000's)

		Projected FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total 6 Years 2020-2025
General Facilities	Community Identity Features	-	45	15	15	15	15	15	120
	Community Planning	35	15	-	-	50	-	50	115
	Equipment and Vehicles	1,480	750	740	980	1,495	440	595	5,000
	Fire Stations	780	145	100	250	1,500	2,500	-	4,495
	Library	50	50	50	50	300	350	50	850
	Municipal Center	170	220	200	690	170	170	170	1,620
	Park Operations Facility	-	-	-	-	100	1,020	2,530	3,650
	Police Headquarters	1,285	17,765	9,175	-	-	-	-	26,940
	Safety Center East	25	25	25	25	25	25	25	150
	Service Center	50	50	50	50	50	50	800	1,050
	Town Center Improvements	-	-	300	-	-	-	-	300
	Total - General Facilities	3,875	19,065	10,655	2,060	3,705	4,570	4,235	44,290
Technology	Computer Equipment	670	615	505	255	595	780	890	3,640
	Emergency Communications Center	15	145	0	1345	0	0	0	1,490
	Fiber Network	70	100	0	85	0	0	0	185
	GIS	0	0	45	0	0	75	0	120
	Radio System	2500	415	0	0	0	0	0	415
	Security System	130	625	0	0	0	0	0	625
	Software Systems	70	235	40	25	715	15	25	1,055
	Warning Sirens	0	0	35	0	35	0	35	105
	Total - Technology	3,455	2,135	625	1,710	1,345	870	950	7,635
Transportation	ADA Retrofits	-	100	200	200	200	-	-	700
	Bike and Pedestrian	215	1,190	350	350	350	350	350	2,940
	Bridges	95	285	-	-	-	-	-	285
	Crockett Road	145	-	-	-	-	-	-	-
	Franklin Road - South	7,010	7,650	7,000	3,500	-	-	-	18,150
	McEwen Drive	-	-	9,200	-	630	-	-	9,830
	Ragsdale Road	-	-	-	1,000	6,900	3,000	1,000	11,900
	Split Log Road	230	-	-	-	-	-	-	-
	Street Lighting	-	-	20	20	20	20	20	100
	Street Resurfacing	2,300	2,300	2,400	2,500	2,600	2,700	2,800	15,300
	Sunset Road	1,930	5,880	870	-	-	-	-	6,750

City of Brentwood, Tennessee
Capital Improvements Program
Fiscal Year 2020 - 2025
Summary - All Projects
(000's)

		Projected FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total 6 Years 2020-2025
Transportation (cont'd)	Sunset-Ragsdale Realignment	1,220	200	-	-	-	-	-	200
	Traffic Signal Upgrades	245	400	175	175	175	175	175	1,275
	Total - Transportation	13,390	18,005	20,215	7,745	10,875	6,245	4,345	67,430
Storm Drainage	Derby Glen	-	120	-	-	-	-	-	120
	Shenandoah Drive	-	50	-	-	-	-	-	50
	Subdivision Drainage	50	50	50	50	50	50	50	300
	Total - Storm Drainage	50	220	50	50	50	50	50	470
Parks/Recreation									
	Crockett Park	215	90	450	75	250	75	525	1,465
	Deerwood Arboretum	-	-	40	-	10	-	-	50
	Flagpole and Wikle	-	-	-	-	-	15	-	15
	Granny White Park	15	65	100	145	30	50	50	440
	Marcella Vivrette Smith Park	65	290	100	10	-	15	-	415
	Maryland Way Park	20	130	-	-	-	-	-	130
	Owl Creek Park	50	35	-	-	60	-	-	95
	River Park	-	5	-	-	-	-	-	5
	Williamson County Indoor Sports Complex	1,500	-	-	-	-	-	-	-
	Total - Parks/Recreation	1,865	615	690	230	350	155	575	2,615
Utilities	Meter Reading Program Upgrade	1,690	485	-	-	-	-	-	485
	Miscellaneous Sewer Service Additions	-	150	310	45	45	45	45	640
	Miscellaneous Sewer System Improvements	75	1,165	110	110	110	110	110	1,715
	Miscellaneous Water System Improvements	10	135	110	110	110	110	110	685
	Sewer Rehabilitation Program	1,285	1,160	660	660	660	660	660	4,460
	Sewer System Capacity Improvements	15	700	1,300	6,150	575	-	-	8,725
	Sewer Lift Station Rehabilitation	125	870	-	-	-	-	-	870
	Water Line Replacement Program	50	1,640	310	1,360	580	580	580	5,050
	Water System Capacity Improvements	395	620	1,125	3,935	1,250	1,250	1,250	9,430
	Total - Utilities	3,645	6,925	3,925	12,370	3,330	2,755	2,755	32,060
TOTALS		26,280	46,965	36,160	24,165	19,655	14,645	12,910	154,500

City of Brentwood, Tennessee
Capital Improvements Program
Fiscal Year 2020-2025
General Facilities and Equipment Program - Summary
(000's)

Projects	Projected FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total 6 Years 2020-2025
Community Identity Features	-	45	15	15	15	15	15	120
Community Planning	35	15	-	-	50	-	50	115
Equipment and Vehicles	1,480	750	740	980	1,495	440	595	5,000
Fire Stations	780	145	100	250	1,500	2,500	-	4,495
Library	50	50	50	50	300	350	50	850
Municipal Center	170	220	200	690	170	170	170	1,620
Park Operations Facility	-	-	-	-	100	1,020	2,530	3,650
Police Headquarters	1,285	17,765	9,175	-	-	-	-	26,940
Safety Center East	25	25	25	25	25	25	25	150
Service Center	50	50	50	50	50	50	800	1,050
Town Center Improvements	-	-	300	-	-	-	-	300
Grand Total	3,875	19,065	10,655	2,060	3,705	4,570	4,235	44,290

Source of Funds

Capital Projects Fund	2,100	5,730	2,300	-	-	1,000	-	9,030
General Fund	-	-	115	265	1,665	2,535	845	5,425
General Fund - Unrestricted Balance	-	-	5,000	-	-	-	-	5,000
G O Bond Proceeds	-	11,050	1,950	-	-	-	2,500	15,500
Equipment Replacement Division	1,480	690	740	980	1,495	440	595	4,940
Facilities Maintenance Division	125	125	125	125	375	425	125	1,300
Inter-Governmental Sources	-	1,250	-	-	-	-	-	1,250
Municipal Center Fund	170	220	200	690	170	170	170	1,620
Private Sources	-	-	-	-	-	-	-	-
Water and Sewer Fund	-	-	-	-	-	-	-	-
ECD Fund	-	-	225	-	-	-	-	225
Grand Total	3,875	19,065	10,655	2,060	3,705	4,570	4,235	44,290

City of Brentwood, Tennessee
Capital Improvements Program
Fiscal Year 2020 - 2025
Technology Program - Summary
(000's)

<u>Projects</u>	Projected FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total 6 Years 2020-25
Computer Equipment	670	615	505	255	595	780	890	3,640
Emergency Communications Center	15	145	-	1,345	-	-	-	1,490
Fiber Network	70	100	-	85	-	-	-	185
GIS	-	-	45	-	-	75	-	120
Radio System	2,500	415	-	-	-	-	-	415
Security System	130	625	-	-	-	-	-	625
Software Systems	70	235	40	25	715	15	25	1,055
Warning Sirens	-	-	35	-	35	-	35	105
Grand Total	3,455	2,135	625	1,710	1,345	870	950	7,635

Source of Funds

Capital Projects Fund	2,825	1,535	-	20	-	-	-	1,555
General Fund	-	-	70	65	735	45	35	950
General Fund - Unrestricted Balance	-	-	-	-	-	-	-	-
G O Bond Proceeds	-	-	-	-	-	-	-	-
Equipment Replacement Division	570	600	545	280	610	795	915	3,745
Facilities Maintenance Division	-	-	-	-	-	-	-	-
Inter-Governmental Sources	-	-	-	-	-	-	-	-
Municipal Center Fund	60	-	-	-	-	-	-	-
Water and Sewer Fund	-	-	10	-	-	30	-	40
ECD Fund	-	-	-	1,345	-	-	-	1,345
Grand Total	3,455	2,135	625	1,710	1,345	870	950	7,635

City of Brentwood, Tennessee
Capital Improvements Program
Fiscal Year 2020 - 2025
Transportation - Summary
(000's)

Projects	Projected FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total 6 Years 2020-2025
ADA Retrofits	-	100	200	200	200	-	-	700
Bike and Pedestrian	215	1,190	350	350	350	350	350	2,940
Bridges	95	285	-	-	-	-	-	285
Crockett Road	145	-	-	-	-	-	-	-
Franklin Road - South	7,010	7,650	7,000	3,500	-	-	-	18,150
McEwen Drive	-	-	9,200	-	630	-	-	9,830
Ragsdale Road	-	-	-	1,000	6,900	3,000	1,000	11,900
Split Log Road	230	-	-	-	-	-	-	-
Street Lighting	-	-	20	20	20	20	20	100
Street Resurfacing	2,300	2,300	2,400	2,500	2,600	2,700	2,800	15,300
Sunset Road	1,930	5,880	870	-	-	-	-	6,750
Sunset-Ragsdale Realignment	1,220	200	-	-	-	-	-	200
Traffic Signal Upgrades	245	400	175	175	175	175	175	1,275
Grand Total	13,390	18,005	20,215	7,745	10,875	6,245	4,345	67,430

Source of Funds

Capital Projects Fund	2,435	5,780	3,570	-	-	-	-	9,350
General Fund	760	800	1,495	2,495	3,495	3,295	2,295	13,875
General Fund - Unrestricted Balance	-	-	6,000	-	-	-	-	6,000
G O Bond Proceeds	-	-	-	-	4,900	-	-	4,900
Facilities Maintenance Division	-	100	50	50	50	50	50	350
Private Sources	25	75	-	-	630	-	-	705
Public Works Project Fund	1,930	2,750	500	-	-	1,000	-	4,250
Inter-Governmental Sources	7,000	7,000	7,000	3,500	-	-	-	17,500
State Street Aid Fund	1,240	1,500	1,600	1,700	1,800	1,900	2,000	10,500
Water and Sewer Fund	-	-	-	-	-	-	-	-
Grand Total	13,390	18,005	20,215	7,745	10,875	6,245	4,345	67,430

City of Brentwood, Tennessee
Capital Improvements Program
Fiscal Year 2020 - 2025
Storm Drainage Program - Summary
(000's)

<u>Projects</u>	Projected FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total 6 Years 2020-2025
Derby Glen	-	120	-	-	-	-	-	120
Shenandoah Drive	-	50	-	-	-	-	-	50
Subdivision Drainage	50	50	50	50	50	50	50	300
Grand Total	50	220	50	50	50	50	50	470

<u>Source of Funds</u>								
Capital Projects Fund	-	170	-	-	-	-	-	170
General Fund	50	50	50	50	50	50	50	300
G O Bond Proceeds	-	-	-	-	-	-	-	-
Grand Total	50	220	50	50	50	50	50	470

City of Brentwood, Tennessee
Capital Improvements Program
Fiscal Year 2020 - 2025
Parks and Recreation Program - Summary
(000's)

<u>Projects</u>	Projected FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total 6 Years 2020-2025
Crockett Park	215	90	450	75	250	75	525	1,465
Deerwood Arboretum	-	-	40	-	10	-	-	50
Flagpole and Wikle	-	-	-	-	-	15	-	15
Granny White Park	15	65	100	145	30	50	50	440
Marcella Vivrette Smith Park	65	290	100	10	-	15	-	415
Maryland Way Park	20	130	-	-	-	-	-	130
Owl Creek Park	50	35	-	-	60	-	-	95
River Park	-	5	-	-	-	-	-	5
Williamson County Indoor Sports Complex	1,500	-	-	-	-	-	-	-
Grand Total	1,865	615	690	230	350	155	575	2,615

Source of Funds

Capital Projects Fund	220	420	-	-	-	-	-	420
General Fund	-	-	475	-	175	-	450	1,100
General Fund - Unrestricted Balance	1,500	-	-	-	-	-	-	-
G O Bond Proceeds	-	-	-	-	-	-	-	-
Facilities Maintenance Division	145	195	215	230	175	155	125	1,095
Private Sources	-	-	-	-	-	-	-	-
Inter-Governmental Sources	-	-	-	-	-	-	-	-
Water and Sewer Fund	-	-	-	-	-	-	-	-
Grand Total	1,865	615	690	230	350	155	575	2,615

City of Brentwood, Tennessee
Capital Improvements Program
Fiscal Year 2020 - 2025
Water and Sewer Program - Summary
(000's)

<u>Projects</u>	<u>Projected 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>Total 6 Years 2020-2025</u>
Meter Reading Program Upgrade	1,690	485	-	-	-	-	-	485
Miscellaneous Sewer Service Additions	-	150	310	45	45	45	45	640
Miscellaneous Sewer System Improvements	75	1,165	110	110	110	110	110	1,715
Miscellaneous Water System Improvements	10	135	110	110	110	110	110	685
Sewer Rehabilitation Program	1,285	1,160	660	660	660	660	660	4,460
Sewer System Capacity Improvements	15	700	1,300	6,150	575	-	-	8,725
Sewer Lift Station Rehabilitation	125	870	-	-	-	-	-	870
Water Line Replacement Program	50	1,640	310	1,360	580	580	580	5,050
Water System Capacity Improvements	395	620	1,125	3,935	1,250	1,250	1,250	9,430
Grand Total	3,645	6,925	3,925	12,370	3,330	2,755	2,755	32,060

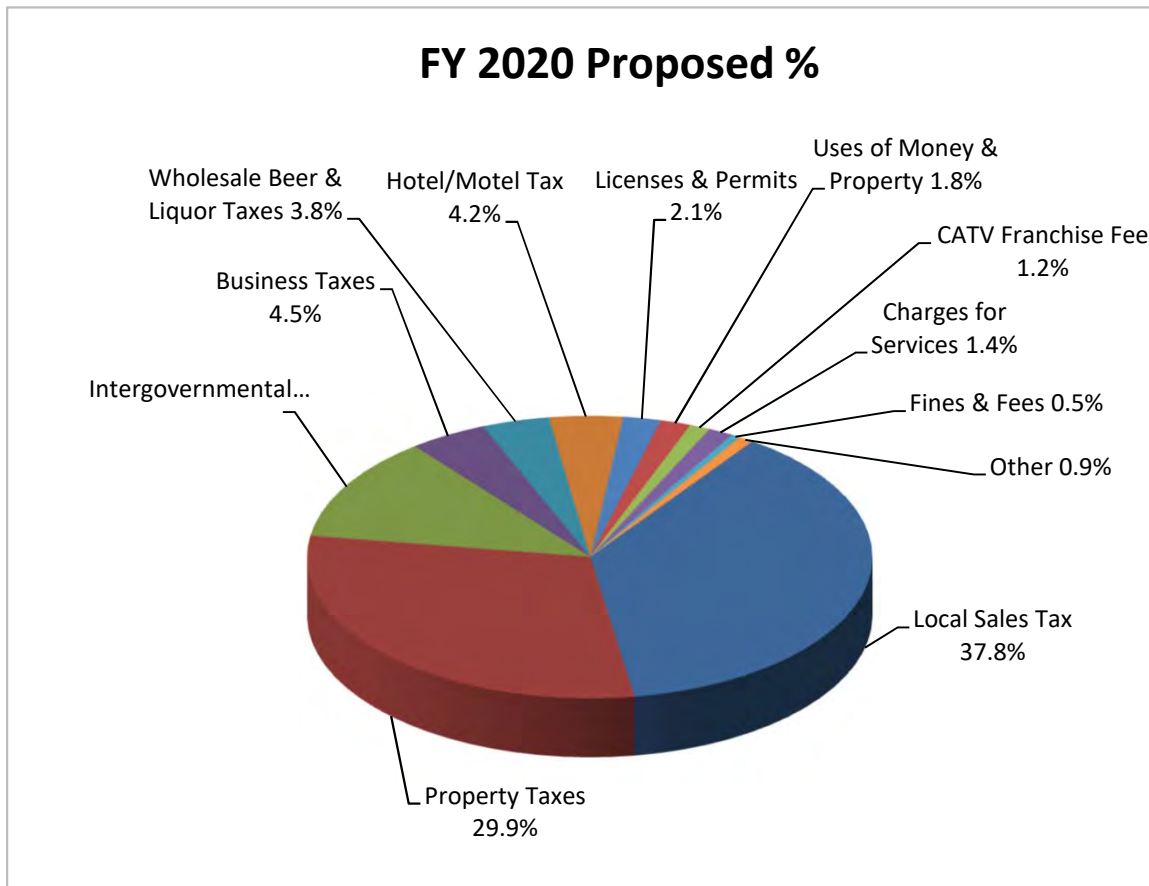
Source of Funds

Water and Sewer Fund	1,950	5,455	1,190	2,240	1,460	1,460	1,460	13,265
Water Tap Fees and NCGUD Grove Tap Fees	395	620	1,125	3,935	1,250	1,250	1,250	9,430
Sewer Tap Fees	1,300	810	1,610	1,290	615	40	40	4,405
Private Sources	-	40	-	5	5	5	5	60
Water and Sewer Bond/Note Proceeds	-	-	-	4,900	-	-	-	4,900
Grand Total	3,645	6,925	3,925	12,370	3,330	2,755	2,755	32,060

GENERAL FUND REVENUES

General Fund Revenue

Major Revenues



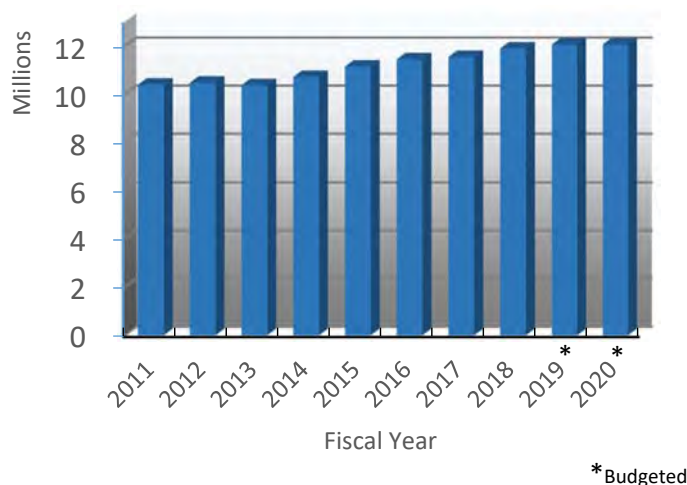
Revenue Source	FY 2020 Proposed	FY 2020 %
Local Sales Tax	\$ 15,200,000	37.8%
Property Taxes	\$ 12,060,000	29.9%
Intergovernmental	\$ 4,817,150	12.0%
Business Taxes	\$ 1,800,000	4.5%
Wholesale Beer & Liquor Taxes	\$ 1,550,000	3.8%
Hotel/Motel Tax	\$ 1,700,000	4.2%
Licenses & Permits	\$ 865,550	2.1%
Uses of Money & Property	\$ 705,600	1.8%
CATV Franchise Fee	\$ 475,000	1.2%
Charges for Services	\$ 573,000	1.4%
Fines & Fees	\$ 205,000	0.5%
Other	\$ 345,100	0.9%
Total General Fund Revenues	\$ 40,296,400	100.0%

General Fund Revenue

Taxes

REAL AND PERSONAL PROPERTY TAX

The proposed property tax rate for FY 2020 is \$.36 per \$100 of assessed value which is the same effective tax rate for 29th consecutive fiscal year. The budgeted amount for both real and personal property taxes in FY 2020 is \$12,060,000, an increase of \$210,000 or 1.77% from FY 2019. The projected amount is conservatively based on actual assessments for calendar year 2018 without any projections for new construction added to the assessment rolls in calendar year 2019. 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.

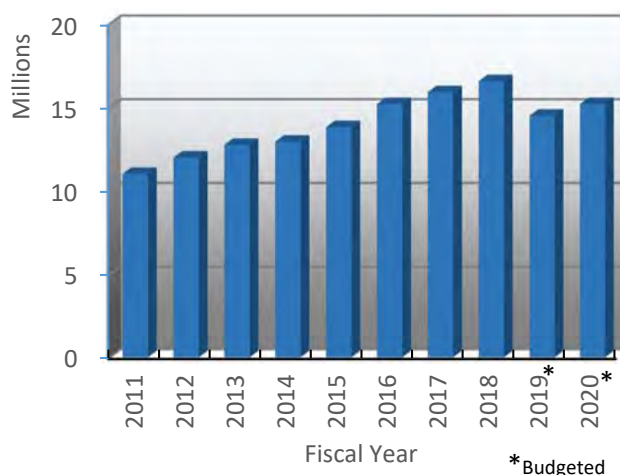


PUBLIC UTILITY PROPERTY TAX

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 2020. Because of the decline in this revenue source over the past couple of years, the FY 2020 estimate of \$80,000 represents a \$20,000 decrease from the FY 2019 budget.

LOCAL SALES TAX

Under state law, Brentwood is currently allocated 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 2020 will be \$15,200,000, an increase of \$700,000 or 4.8% from last year's budgeted amount of \$14,500,000. The FY 2020 estimate is conservative taking into account FY 2019 year-to-date collection trends reflect growth of approximately 5.44% compared to FY 2018, and total FY 2019 collections are projected to be more than \$17.2 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.



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 2020 estimated revenue is \$675,000, an increase of \$25,000 from the FY 2019 budgeted amount.

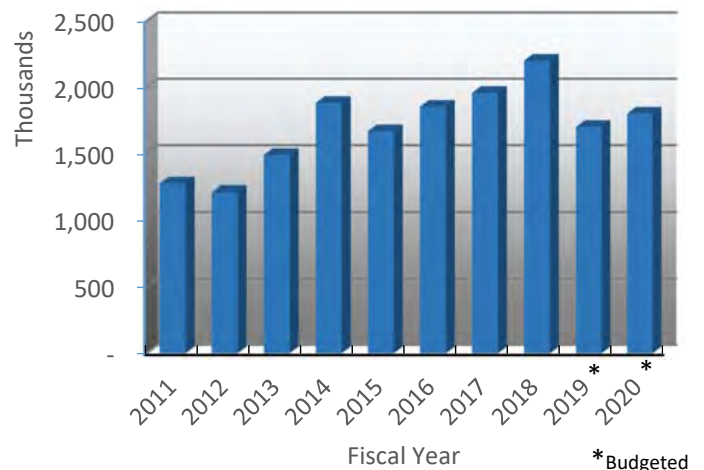
WHOLESALE LIQUOR TAX

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 2020 of \$875,000 represents a \$50,000 or 6.1% increase from FY 2019. This budgeted estimate is still conservative given actual collections of this tax exceeded \$950,000 in FY's 2017 and 2018.

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 2020 of \$1,800,000 represents an increase of \$100,000 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

HOTEL/MOTEL TAX

The City receives a 4% tax on the cost of hotel/motel room occupancy in Brentwood. The budgeted amount for FY 2020 is \$1,700,000, the same amount as FY 2012. After several years of steady growth, this revenue source is down 7.4% year-to-date compared to FY 2018, which necessitates the FY 2020 budget estimate of no growth.

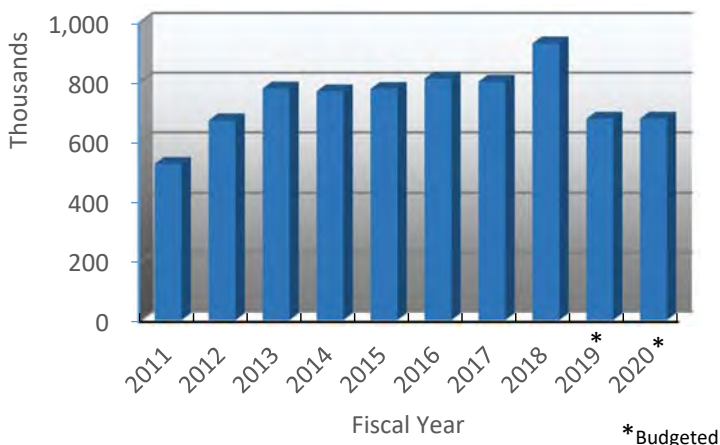
CABLE TELEVISION FRANCHISE TAX

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 2020 budget projection of \$475,000 is the same as FY 2019 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.

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 2020 estimate is \$760,000, the same as the FY 2019 budget. This estimate acknowledges the recent slowdown in new single-family building permits. At the same time, the level of remodel/rebuild projects remains strong, and some commercial projects are in the pipeline which helps to stabilize this revenue source.



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 \$9,500 is budgeted in FY 2020.

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

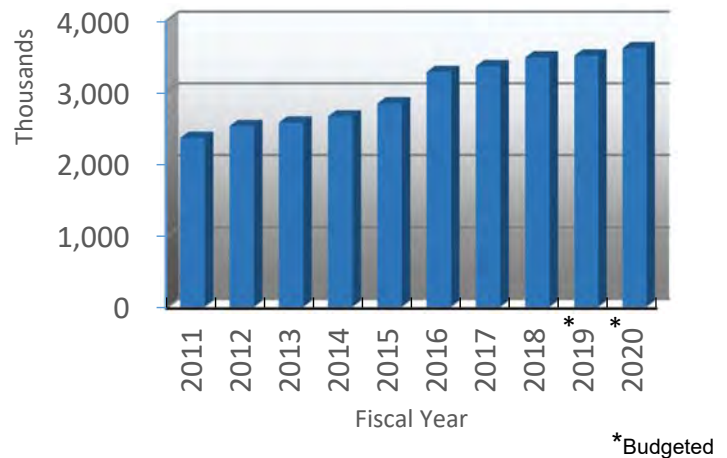
General Fund Revenue

Intergovernmental

on TVA operations. The FY 2020 budget amount is \$500,000, an increase of \$8,555 from FY 2019. FY 2019 actual collections are projected to be slightly less than \$520,000.

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 2020 budget amount is \$3,600,000, which represents a \$103,325 or 3.0% increase from FY 2019. This estimate is conservative given the FY 2019 projected actual amount is close to \$3,900,000.



STATE INCOME TAX

The 2% Hall Income Tax (calendar year 2019 rate) on dividends and interest earnings is collected by the State for the previous calendar year with 37.5% redistributed to the local governments where the taxpayer resides. The Finance Department places a high priority on auditing the state's collection rolls each year to ensure that all Brentwood taxpayers are properly coded to our jurisdiction. Actual receipts can fluctuate dramatically each year due to market returns on investments, national economic conditions and the location of residency for the taxpayers. Accurate projections for FY 2020 are further compounded by the fact that FY 2019 accrued collections (from the 2018 tax year) will not be known until August 1, 2019 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 1% annually until it is eliminated completely in calendar year 2021 (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. Budgeted reductions have continued since, with the FY 2019 budget reflecting \$275,000 in Hall Tax revenue. The FY 2020 proposed budget continues that reduction even further by reducing the budgeted amount by \$125,000 to \$150,000.

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 2020 is \$250,000, an increase of \$50,000 from FY 2019.

General Fund Revenue

Intergovernmental

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. The FY 2020 budget estimate is \$85,000, a decrease of \$4,155 from the FY 2019 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 trends show annual increases in this revenue source, with \$125,704 received in FY 2018 and \$133,000 in FY 19, the projected amount for FY 2020 is \$60,000, a \$30,000 increase from FY 2019.

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 2020 is \$71,950, which reflects no change from the actual FY 2019 contribution from the County.

Other 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 2020 conservative estimate is \$150,000, the same as the FY 2019 budget amount.

PARK RESERVATION & EVENTS FEES

Fees are charged for the use of certain facilities, park pavilions, picnic shelters, athletic fields and participation in sports programs by non-residents. Also included in this line item are forfeited deposits on facility use. Collections are estimated at \$120,000 in FY 2020, a decrease of \$5,000 from the FY 2019 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 2020 projection of \$45,000 represents no change from the FY 2019 budget amount.

General Fund Revenue

Other Revenues and Charges for Services

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 2020 is \$60,000, which is the same as the FY 2019 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 2020 is \$80,000, which is \$35,000 more than the FY 2019 budget.

The Historic Ravenswood mansion began hosting events in summer of 2014. The estimated rental revenue for FY 2020 is \$170,000, which is \$85,000 more than the FY 2019 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 reduced subdivision development activity, the estimated amount for FY 2020 is \$20,000, a reduction of \$20,000 from the FY 2019 budget.

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 2020 is \$175,000, the same amount as FY 2019. 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 2020 revenue estimate is \$30,000, the same amount as FY 2019.

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 banking services agreement with First Tennessee Bank, with FY 2019 interest earnings projected in excess of \$800,000. However, with the banking agreement being up for renewal in early FY 2020, there is uncertainty regarding the interest earnings next fiscal year. Therefore, the projected interest earnings for FY 2020 is only \$450,000, an increase of \$200,000 from FY 2019.

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 2020 is \$125,000, no change from the previous year.

GIS SERVICE FEE

The service fee to the Water Services Department for FY 2020 is \$90,000, the same as in FY 2019. The fee covers Geographic Information Systems services (personnel and equipment) used to accurately map the Water and Sewer infrastructure systems and its field components.

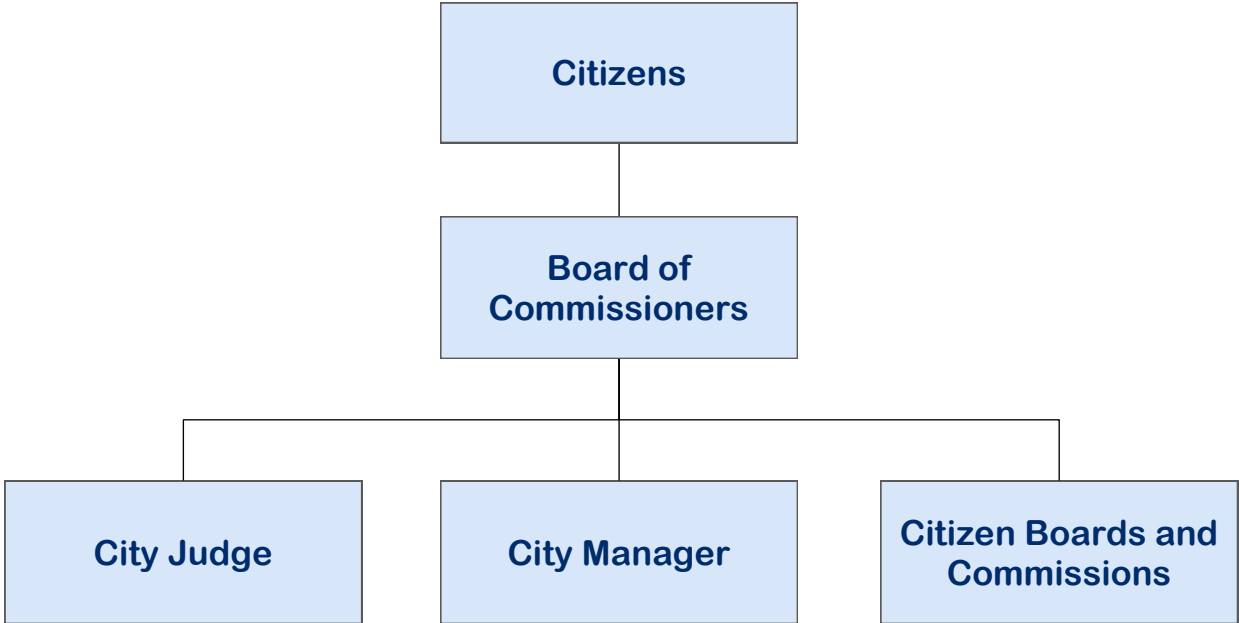
SALE OF EQUIPMENT

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 2020 budget estimate is \$15,000, a decrease of \$10,000 from FY 2019.

GENERAL FUND EXPENDITURES AND NON-ROUTINE GOALS AND OBJECTIVES

City Commission

Organization Chart



City Commission

MISSION & EXPENDITURE SUMMARY

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.

Category	Actual FY 2017	Actual FY 2018	Budget FY 2019	YTD Actual FY 2019	Budget FY 2020
Personnel Services	\$ 177,038	\$ 189,707	\$ 199,320	\$ 138,655	\$ 199,320
Operating Expenditures	18,279	16,405	33,650	8,161	33,500
Capital Outlay	-	-	-	-	-
Total	\$ 195,317	\$ 206,112	\$ 232,970	\$ 146,816	\$ 232,820

BUDGET COMMENTS & PERFORMANCE MEASURES

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 2020 budget is relatively unchanged from FY 2019, including no change in health insurance program costs consistent with all budget activities with assigned personnel. An additional \$1,000 was provided in Computer Hardware - Non-Capital to reflect actual costs and potential replacement of older equipment with new commissioners.

<u>PERFORMANCE MEASURES</u>	<u>Actual FY 2017</u>	<u>Actual FY 2018</u>	<u>Target FY 2019</u>	<u>Target FY 2020</u>
Percent of Commission Members attending at least 90% of regularly scheduled Commission meetings.	100%	100%	100%	100%

AUTHORIZED PERSONNEL

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

City Court

MISSION & EXPENDITURE SUMMARY

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.

Category	Actual FY 2017	Actual FY 2018	Budget FY 2019	YTD-Actual FY 2019	Budget FY 2020
Personnel Services	\$ 25,215	\$ 25,345	\$ 25,000	\$ 16,000	\$ 25,300
Operating Expenditures	13,209	13,765	14,500	13,651	15,800
Capital Outlay	-	-	-	-	-
Total	\$ 38,424	\$ 39,110	\$ 39,500	\$ 29,651	\$ 41,100

BUDGET COMMENTS & PERFORMANCE MEASURES

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. The only proposed changes include a \$300 increase in Professional Memberships & Registrations to reflect actual costs, and a \$1,300 increase in the annual maintenance cost of specialized court software.

<u>PERFORMANCE MEASURES</u>	<u>Actual CY 2017</u>	<u>Actual CY 2018</u>	<u>Target CY 2019</u>	<u>Target CY 2020</u>
Number of Citations Processed	5,245	4,693	5,000	5,250
Total Traffic Court Cases	1,017	965	1,025	1,025
Motorists Sentenced to Driving School	914	743	925	925

AUTHORIZED PERSONNEL

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

City Manager

Organization Chart



City Manager

MISSION & EXPENDITURE SUMMARY

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.

Category	Actual FY 2017	Actual FY 2018	Budget FY 2019	YTD ACTUAL FY 2019	Budget FY 2020
Personnel Services	\$ 420,243	\$ 437,492	\$ 447,710	\$ 277,813	\$ 450,450
Operating Expenditures	9,692	16,760	232,800	7,865	13,550
Capital Outlay	-	-	-	-	-
Total	\$ 429,935	\$ 454,252	\$ 680,510	\$ 285,678	\$ 464,000

BUDGET COMMENTS & PERFORMANCE MEASURES

Overall, the budget for the City Manager's office is 32% lower than FY 2019, due largely to the elimination of one-time funding for a city school district feasibility study that was included in the FY 2019 budget. There is no increase for the health insurance program, consistent with activities with full-time personnel. Other changes include the proposed market/merit increase of 4.5%, the actuarially required increase in Retirement - Health/Life (\$1,265), the reduction in TCRS contribution from 14% of payroll to 12% (\$5,025), and elimination of funding for a part-time intern.

<u>PERFORMANCE MEASURES</u>	<u>Actual FY 2017</u>	<u>Actual FY 2018</u>	<u>Target FY 2019</u>	<u>Target FY 2020</u>
Percent agenda items provided to Commission within 5 days prior to meeting	100%	100%	100%	100%

AUTHORIZED PERSONNEL

<u>Position / Title</u>	<u>Actual FY 2017</u>	<u>Actual FY 2018</u>	<u>Budget FY 2019</u>	<u>Budget FY 2020</u>
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

City Elections

MISSION & EXPENDITURE SUMMARY

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.

Category	Actual FY 2017	Actual FY 2018	Budget FY 2019	YTD Actual FY 2019	Budget FY 2020
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	40,934	-	45,000	-	-
Capital Outlay	-	-	-	-	-
Total	\$ 40,934	\$ -	\$ 45,000	\$ -	\$ -

BUDGET COMMENTS & PERFORMANCE MEASURES

FY 2020 is not an election year for the City of Brentwood. Appropriate funds, based upon prior experience, will be included in the proposed FY 2021 annual budget.

<u>PERFORMANCE MEASURES*</u>	<u>Actual FY 2017</u>	<u>Actual FY 2018</u>	<u>Target FY 2019</u>	<u>Target FY 2020</u>
Number of registered voters in Brentwood	29,771	30,758	31,000	31,000
Voter registration forms processed (countywide)	14,878	10,261	16,000	12,200

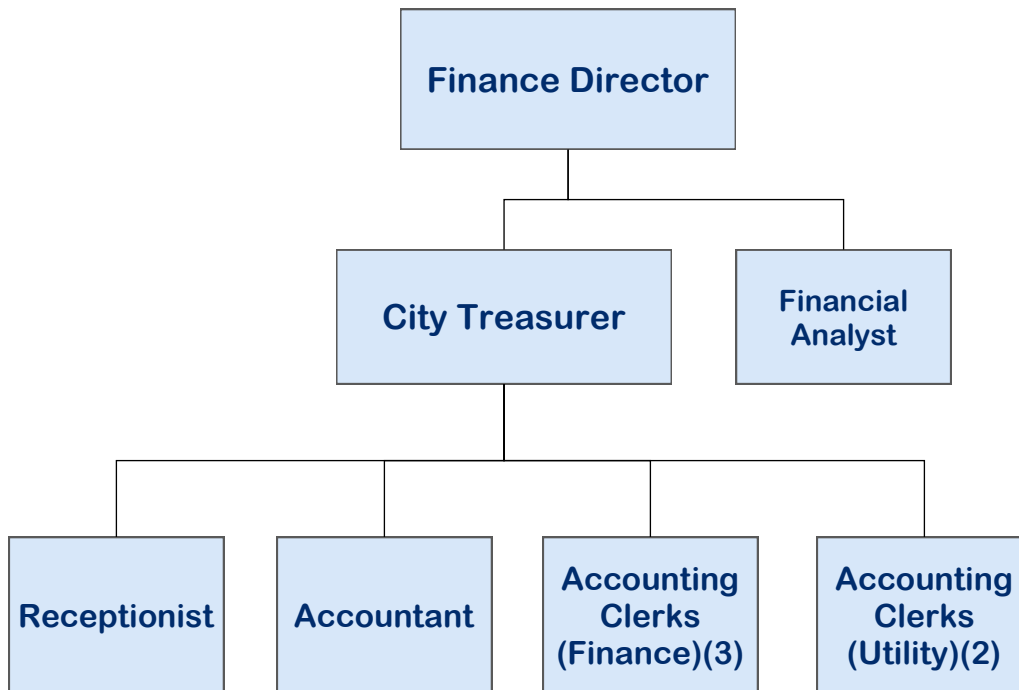
*Information provided by Williamson County Elections Commission

AUTHORIZED PERSONNEL

No personnel are directly assigned to this activity.

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

2019-2020 Non-Routine Work Plan

The Finance Department is proposing the following non-routine work items for fiscal year 2019-2020. The tasks reflect a continued emphasis on long-term planning and operational efficiencies.

1. REVIEW OF POTENTIAL FINANCE AND HUMAN RESOURCES CORE SYSTEMS

Presently Finance and Human Resources utilize a management information system for core functionality provided by Harris ERP. The product (GEMS) was implemented in 2005, and is in the process of being phased out by Harris. Although no definitive sunset date has been provided, we have been advised that most of the new investment and resources are being directed to the latest generation platform Innoprise. Our intention is to explore a potential migration to the new platform. Staying with Harris potentially provides significant cost savings (as a result of the terms of our existing contract) and obvious migration efficiencies. Additionally, Innoprise offers a number of modules outside the Finance and HR core that might also be worth pursuing. They will be reviewed as well.

Target Date: June 30, 2020

2. BANKING SERVICES CONTRACT ANALYSIS AND POTENTIAL RFP

The City of Brentwood's three-year banking contract with Capital Bank (now First Tennessee) expired October 2018. For FY 2019, the City exercised a one-year renewal, which will expire in October 2019. It was determined to be in the City's best interest to evaluate whether to extend the banking contract with First Tennessee for a second one-year renewal, allowable under the current contract, or issue an RFP to solicit banking service proposals from qualified banking institutions with offices located inside the city limits of Brentwood for FY 2020. The criteria used for evaluation will include the potential to earn a higher interest rate on idle funds and consideration of the CDARS investment program offered by First Tennessee.

Target Date: October 31, 2019

3. METER READING PROJECT - CUSTOMER PORTAL REVIEW

The City of Brentwood has 2,027 of its 9,958 water meters capable of transmitting usage data to radio towers. We have three radio towers in operation receiving readings from the transmitters. Installation of transmitters on the remaining meters is currently underway and it's estimated that the contractor will be completed in the fall of 2019.

In FY 2018, the City started using a data analytics tool called Sensus Analytics. This tool allows staff 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 by other means. During FY 2020, 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. A Request for Proposals (RFP) will be issued follow by review and implementation. This project will be undertaken jointly by the Finance staff and the Water Services Department.

Target Date: December 31, 2019 for Software Selection
June 30, 2020 for System Implementation

Finance

MISSION & EXPENDITURE SUMMARY

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.

Category	Actual FY 2017	Actual FY 2018	Budget FY 2019	YTD Actual FY 2019	Budget FY 2020
Personnel Services	\$ 592,242	\$ 669,120	\$ 737,055	\$ 470,640	\$ 742,820
Operating Expenditures	\$ 180,063	\$ 191,145	\$ 220,250	\$ 108,457	\$ 223,750
Capital Outlay	26,710	-	-	-	-
Total	\$ 799,015	\$ 860,265	\$ 957,305	\$ 579,097	\$ 966,570

BUDGET COMMENTS & PERFORMANCE MEASURES

FY 2020 total expenditures are approximately 1% higher than FY 2019, with mostly minor adjustments to various operational line items. Personnel Services includes funding for the proposed merit/market increase of 4.5%, a small amount in Part-Time Salaries (\$2,500) for a fill-in receptionist in the City Hall lobby as needed, and a \$1,765 increase in Salaries - Overtime to reflect actual experience. As with other departments with full-time personnel, no increase is proposed in the transfer for the health insurance program, Retirement - Health/Life reflects an actuarially required increase of \$4,890 for retiree health benefits, and the contribution to TCRS is reduced from 14% of payroll to 12% (a decrease of \$15,360).

The Financial Analyst position that was added in FY 2019 will remain a cost-shared position with the Water Services Department funding 25% of the personnel costs.

PERFORMANCE MEASURES	Actual FY 2017	Actual FY 2018	Target FY 2019	Target FY 2020
Days to compile monthly financials	4 days	4 days	4 days	4 days
Percent monthly close-outs within 20 days	100%	100%	100%	100%
Bank statements reconciled within 12 days	100%	100%	100%	100%

AUTHORIZED PERSONNEL

Position / Title	Actual FY 2017	Actual FY 2018	Budget FY 2019	Budget FY 2020
Finance Director	1	1	1	1
City Treasurer	1	1	1	1
Accountant	1	1	1	1
Financial Analyst	0	0	1	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	8	8

City Recorder

Organization Chart



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City Recorder

City Recorder

MISSION & EXPENDITURE SUMMARY

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.

Category	Actual FY 2017	Actual FY 2018	Budget FY 2019	YTD Actual FY 2019	Budget FY 2020
Personnel Services	\$ 104,589	\$ 142,954	\$ 103,605	\$ 60,811	\$ 106,605
Operating Expenditures	\$ 32,764	\$ 31,340	\$ 32,900	\$ 24,780	\$ 38,800
Capital Outlay	-	-	-	-	-
Total	\$ 137,354	\$ 174,295	\$ 136,505	\$ 85,591	\$ 145,405

BUDGET COMMENTS & PERFORMANCE MEASURES

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 2020 operating expenditures reflect an increase of 6.5% from FY 2019, due primarily to the acquisition of public records request tracking software (\$7,000). As with other departments with full-time staff, no increase is proposed in the health insurance contribution.

<u>PERFORMANCE MEASURES</u>	<u>Actual FY 2017</u>	<u>Actual FY 2018</u>	<u>Target FY 2019</u>	<u>Target FY 2020</u>
Number/Percentage of agenda packets delivered to Commissioners six days prior to meeting	23/100%	22/100%	24/100%	23/100%
Number/Percentage of Commission meeting agendas published in newspaper prior to meeting	23/100%	22/100%	24/100%	23/100%
Number/Percentage of public hearing notices published within legal deadlines	18/100%	6/100%	10/100%	10/100%
Number of official records scanned into document imaging system	136	138	130	130

AUTHORIZED PERSONNEL

<u>Position / Title</u>	<u>Actual FY 2017</u>	<u>Actual FY 2018</u>	<u>Budget FY 2019</u>	<u>Budget FY 2020</u>
City Recorder	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
Total City Recorder	1	1	1	1

Legal Services Department

Organization Chart

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City Attorney

Legal Services

2019-2020 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. ONGOING MISCELLANEOUS ZONING ORDINANCE AMENDMENTS

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.)

Target Date: Ongoing throughout the year

3. REVIEW/UPDATE CITY'S FENCING REGULATIONS (JOINT EFFORT WITH PLANNING AND CODES AND ENGINEERING DEPARTMENTS)

Currently, a permit is not required for the construction of a fence (except for fences in the floodplain). When requested, a courtesy review is conducted by staff and involves confirmation that the proposed plan meets the requirements of the fence standards and does not interfere with existing utilities, encroach into established easements, or adjacent properties. Staff from the Planning and Codes and Engineering Departments are involved in this process. Field visits are conducted as part of each review, if needed.

The construction of fences does not require significant time to complete and one can be erected in a day or two. Not all fence proposals are reviewed by staff, and therefore some are not properly placed. Staff discovers

Legal Services

2019-2020 Non-Routine Work Plan

these situations after the fact, which involves additional staff time to correct and frustration for the property owner when told they must move or alter their fence.

A great deal of staff time is currently being expended on courtesy fence reviews by both departments. This effort will analyze the time spent on fence reviews and provide recommendations regarding amendments to the standards, with the intent to implement a permit requirement for the construction of a fence. A permitting system will help to insure proper placement and construction of fences on the front end, and hopefully eliminate the frustration for residents over non-compliant fences.

Target Date: August 31, 2019

4. PURCHASING ORDINANCE AND PURCHASING DOCUMENT REVISIONS

The City's Purchasing Ordinance is contained in Section 2-209 of the Municipal Code. This section establishes procedures for purchases made by the City, including parameters for determining which purchases must be competitively bid, as well as which purchases require the approval of the Board of Commissioners. Over the years, state law on municipal purchasing has been amended, with the result that some of the references in Section 2-209 are now obsolete. As such, staff will review the current Purchasing Ordinance to bring it into conformance with current state law and to determine what additional changes might be appropriate. In addition, staff will work to create templates for bid documents to streamline the competitive bidding process when possible.

Target Date: January 31, 2020

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

MISSION & EXPENDITURE SUMMARY

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.

Category	Actual FY 2017	Actual FY 2018	Budget FY 2019	YTD Actual FY 2019	Budget FY 2020
Personnel Services	\$ 209,698	\$ 250,331	\$ 173,945	\$ 106,606	\$ 178,770
Operating Expenditures	\$ 27,925	\$ 59,272	\$ 70,300	\$ 31,790	\$ 71,800
Capital Outlay	-	-	-	-	-
Total	\$ 237,623	\$ 309,603	\$ 244,245	\$ 138,397	\$ 250,570

BUDGET COMMENTS & PERFORMANCE MEASURES

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 \$50,000 for governmental relation services and outside legal counsel as needed in FY 2020.. An overall 2.6% increase in this activity reflects the 4.5% market/merit increase, as well as a decrease in the TCRS contribution rate from 14% to 12% of payroll (\$1,790).

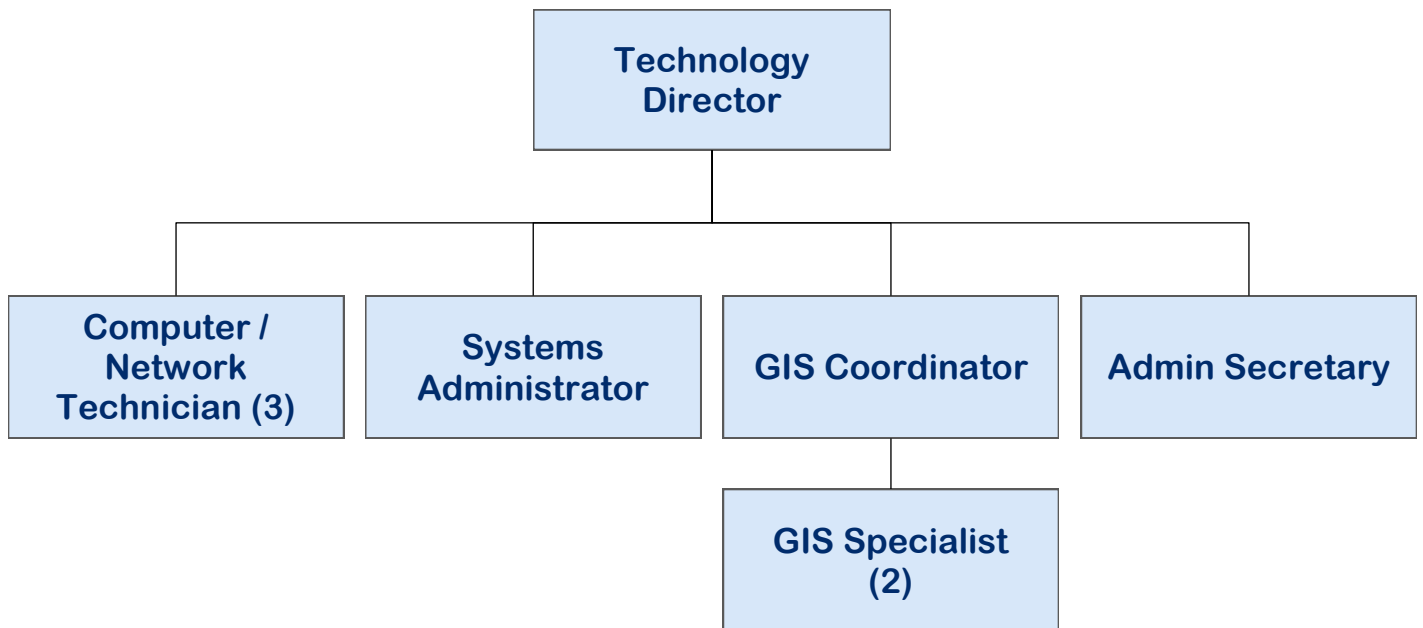
<u>PERFORMANCE MEASURES</u>	<u>Actual FY 2017</u>	<u>Actual FY 2018</u>	<u>Target FY 2019</u>	<u>Target FY 2020</u>
Percentage of Commission agenda items prepared or reviewed at least five days prior to meeting	100%	100%	100%	100%

AUTHORIZED PERSONNEL

<u>Position / Title</u>	<u>Actual FY 2017</u>	<u>Actual FY 2018</u>	<u>Budget FY 2019</u>	<u>Budget FY 2020</u>
City Attorney	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
Total Legal Services	1	1	1	1

Technology Department

Organization Chart



Technology

2019-2020 Non-Routine Work Plan

The Technology Department proposes the following as its goals and objectives for the non-routine work plan for the 2019-2020 fiscal year:

1. 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: December 31, 2019

2. DEVELOPMENT OF GIS PORTAL WEBSITES FOR VARIOUS DEPARTMENTS

Portal for ArcGIS that allows for the sharing of maps, applications, and other geographic information was implemented in 2019. This year, GIS personnel will train and create custom GIS based dashboard type websites for other departments as well as working with the City of Franklin and Williamson County GIS departments on collaboration of shared data when their portals are operational.

Target Date: March 31, 2020

3. IMPLEMENTATION OF DOCUMENTATION SYSTEM FOR THE TECHNOLOGY DEPARTMENT

The Technology Department has many types of systems in use from networking, security, servers, software, just to name a few. It is difficult to document the details of all these systems so we will be purchasing software to guide the department through the process. Staff will implement the documentation system and start the process of creating documentation of all our systems.

Target Date: May 31, 2020

Technology

MISSION & EXPENDITURE SUMMARY

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.

Category	Actual FY 2017	Actual FY 2018	Budget FY 2019	YTD Actual FY 2019	Budget FY 2020
Personnel Services	\$ 558,264	\$ 612,229	\$ 630,580	\$ 398,084	\$ 633,130
Operating Expenditures	\$ 232,937	\$ 220,929	\$ 300,750	\$ 176,618	\$ 328,800
Capital Outlay	562,345	524,030	551,000	357,909	588,000
Total	\$ 1,353,546	\$ 1,357,187	\$ 1,482,330	\$ 932,612	\$ 1,549,930

BUDGET COMMENTS & PERFORMANCE MEASURES

Overall, a 4.6% increase is proposed in the Technology budget for FY 2020. Major expenditure changes include an increase of \$43,100 in Other Professional Services for three non-recurring projects (IT security assessment, \$15,000; virtual desktop deployment, \$20,000; and an upgrade of the phone system, \$11,000). Other changes include an increase in Computer Software for a domain controller (\$12,000) and security audit software (\$5,000), and reductions in R/M - Machinery and Equipment, Computer Software N/C, and Memberships/Registrations totaling \$16,500. Added computer hardware will increase the contribution to the Equipment Replacement Fund by \$29,000.

The IT workload in FY 2020, other than routine operations, will be primarily projects funded from the Equipment Replacement Fund (\$600,000) and Capital Projects Fund (\$1,535,000). These projects include mobile data terminal replacements, in-car wireless devices, fiber to the new Police Department Headquarters, city-wide card swipe security system, Public Works work order and planning/codes software acquisition, and final implementation of the regional 700 MHz radio system.

PERFORMANCE MEASURES	Actual FY 2017	Actual FY 2018	Target FY 2019	Target FY 2020
Percent equipment repair/replace within 1 working day	96.00%	92.00%	95.00%	93.00%
Percent of phone system "up-time"	99.99%	99.00%	99.00%	99.99%
Percent of network service hours up-time	99.99%	99.99%	99.99%	99.99%

AUTHORIZED PERSONNEL

Position / Title	Actual FY 2017	Actual FY 2018	Budget FY 2019	Budget FY 2020
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 Technology	5.5	5.5	5.5	5.5

Geographic Information Systems

MISSION & EXPENDITURE SUMMARY

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.

Category	Actual FY 2017	Actual FY 2018	Budget FY 2019	YTD Actual FY 2019	Budget FY 2020
Personnel Services	\$ 268,579	\$ 282,335	\$ 298,130	\$ 190,741	\$ 306,905
Operating Expenditures	\$ 29,917	\$ 29,349	\$ 41,170	\$ 32,661	\$ 48,970
Capital Outlay	-	5,541	8,300	-	-
Total	\$ 298,496	\$ 317,224	\$ 347,600	\$ 223,402	\$ 355,875

BUDGET COMMENTS & PERFORMANCE MEASURES

The FY 2020 budget includes an overall 2.4% increase, consisting of an \$8,775 increase in Personnel Services and a \$500 decrease in other operating expenses. The former includes the proposed 4.5% merit/market increase, an actuarially required increase in Retirement - Health/Life of \$1,890, and a reduction in the TCRS contribution from 14% to 12% of payroll (\$2,660). 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). Software for fiber maintenance has also been added in the R/M - Machinery and Equipment line item (\$3,500).

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.

PERFORMANCE MEASURES	Actual FY 2017	Actual FY 2018	Target FY 2019	Target FY 2020
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%

AUTHORIZED PERSONNEL

Position / Title	Actual FY 2017	Actual FY 2018	Budget FY 2019	Budget FY 2020
GIS Coordinator	1	1	1	1
GIS Specialist I & II	2	2	2	2
Total GIS	3	3	3	3

Human Resources Department

Organization Chart



Human Resources

2019-2020 Non-Routine Work Plan

The Human Resources Department proposes to undertake the following non-routine work projects for the 2019-2020 fiscal year.

1. **IMPLEMENT STATE OF TENNESSEE DEFERRED COMPENSATION PLAN AND TCRS HYBRID PENSION PLAN**

In June 2018 the Board of Commissioners authorized the creation of an Internal Revenue Code Section 457 and 401(a) Plan administered by Empower, the State of Tennessee's deferred compensation plan administrator. This action allows the City to join the State's deferred compensation plan and was recommended for several reasons including significantly lower fees associated with the State's plan for similar services and investment options compared to the City's current deferred compensation plan administrators, Nationwide and ICMA-RC. The transition to the State's deferred compensation plan involves redirecting employees' elective deferrals from the current administrators to Empower and assisting employees with in-service transfers of their account balances if they choose to consolidate assets with Empower. Employees can maintain their existing account balances with the current administrator but future contributions made through payroll deductions will be directed to Empower.

In a separate resolution, the Board of Commissioners authorized the adoption of the Tennessee Consolidated Retirement System (TCRS) Hybrid pension plan for all future full-time employees hired after April 1, 2019. The Hybrid pension plan is a combination of a defined benefit plan, which guarantees specific payouts to retirees based on a formula and a defined contribution plan in which the employer contributes fixed amounts to employees' 401(k) or similar types of accounts. Because pension plans carry costs and liabilities that stretch over many decades, the primary reason for the creation of the Hybrid Plan was to limit future liability of pension costs and offer a more sustainable alternative over the long-term. It reduces pension costs by adjusting the formula used to calculate retirement benefits and raises retirement eligibility requirements compared to the current Legacy Plan. It also has cost controls that apply if the plan's total costs exceed certain thresholds.

Both the adoption of the Hybrid pension plan and joining the State's deferred compensation plan were effective April 1, 2019, however, the implementation of these benefits will extend into fiscal year 2020. This work plan will involve continuing to refine reporting and funding processes, employee education and assistance with deferrals and balance transfers and other activities to ensure a smooth transition with minimal disruption to our work group.

Target Date: January 2020

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.

Human Resources

2019-2020 Non-Routine Work Plan

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 has undertaken a work plan to replace the current Access Control System and this work plan involves working in conjunction with Technology staff to implement the updated system including: defining access work areas, installation of card readers, updating identification and issuing new access cards to individuals and maintenance of appropriate records.

Target Date: December 31, 2019

3. HARASSMENT REFRESHER TRAINING

During 2017 and early 2018 a series of group training sessions were conducted with all City employees on Sexual Harassment, Diversity and Ethics. This was a major effort delivering training in a classroom setting with each session lasting three to four hours. It was led by the Assistant City Manager, supported by the City Manager and in collaboration with individual Department Directors. Because of the importance of these topics, management must consistently communicate expectations of all employees when it comes to treatment of others. In addition, part of an affirmative defense against claims of workplace harassment is the ability to show policies are in place to minimize harassment including regular employee training. Plans are to repeat this in-person classroom training every few years with refresher training provided on a regular basis in between.

This work plan will involve delivering refresher training to all employees by way of on-line training available through the City's liability insurance carrier. Most employees will be able to complete this training at their own pace and as best fits within their schedule and will be required to complete the course during fiscal year 2020. While it is not designed to be on the same level as the in-person, classroom training facilitated by the Assistant City Manager previously it will cover all the pertinent information. Department Heads will be responsible for ensuring employees assigned to their respective department complete the training and the Human Resources Department will assist with registration, record keeping and other administrative processes and services.

Target Date: June 2020

Human Resources

MISSION & EXPENDITURE SUMMARY

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.

Category	Actual FY 2017	Actual FY 2018	Budget FY 2019	YTD Actual FY 2019	Budget FY 2020
Personnel Services	\$ 288,010	\$ 301,940	\$ 318,220	\$ 200,877	\$ 326,000
Operating Expenditures	\$ 143,791	\$ 131,483	\$ 160,225	\$ 99,389	\$ 149,950
Capital Outlay	-	-	-	-	-
Total	\$ 431,802	\$ 433,423	\$ 478,445	\$ 300,267	\$ 475,950

BUDGET COMMENTS & PERFORMANCE MEASURES

The Human Resources budget reflects a 0.5% reduction from the funding provided in FY 2019. Like all departments with full-time employees, there is no change in the Health Insurance line item, a proposed 4.5% merit/market increase, a reduction in the TCRS contribution from 14% to 12% of payroll (\$2,945), and an actuarially required increase in Retirement - Health/Life of \$1,890. Several operating line items were reduced either due to non-recurring one-time purchases in FY 2019, or to reflect actual costs (\$12,655).

PERFORMANCE MEASURES	Actual FY 2017	Actual FY 2018	Target FY 2019	Target FY 2020
Percent positions filled w/in 60 days of vacancy	93%	95%	100%	100%
Number and percent of employees hired who complete probationary period	44/84%	45/79%	30/85%	85%
Employee turnover rate (incl. PT)	14%	18%	15%	15%

AUTHORIZED PERSONNEL

Position / Title	Actual FY 2017	Actual FY 2018	Budget FY 2019	Budget FY 2020
Human Resources Director	1	1	1	1
HR/Payroll Specialist	1	1	1	2
Human Resources Technician	<u>1</u>	<u>1</u>	<u>1</u>	<u>0</u>
Total Human Resources	3	3	3	3

Community Relations Department

Organization Chart



Community Relations

2019-2020 Non-Routine Work Plan

The City's Community Relations Department performs a large amount of work that is non-routine in nature. Since July 2016, a growing amount of time is dedicated toward daily media requests, social media updates, website management and video production. All 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 2019-20 fiscal year:

1. GATEWAY SIGNAGE PROJECT

The City currently has city entrance signs on Franklin Road at Church Street, the I-65 exit at Concord Road, and Wilson Pike south. A location has been identified for a sign on Concord Road at the eastern city limits and there has been discussion about the potential for a sign on Franklin Road south once the road widening project is completed in 2022. Also, the future planned redesign of the Moore's Lane I-65 interchange may offer additional opportunities for entrance signage. This project will enlist the services of a sign design company to develop entrance signage options for consideration and approval by the City Commission. Depending on final design choices, it is expected that planned FY 2020 funding of \$45,000 in the Capital Projects Fund will allow for initial implementation of new/replacement signage with future signage additions planned in future budgets.

Target Date: June 2020

2. CONTINUE TO OVERSEE CITY'S 50TH ANNIVERSARY CELEBRATION

On April 15, 2019 the City of Brentwood celebrated its 50th year as an incorporated city. The City Commission voted in FY 2018 for a larger celebration than in years past that spans the length of the year with various community events. The FY 2019 budget included \$55,000 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 50th steering committee was created to oversee planning of three major 50th celebration events. The Community Relations Department has been assisting the 50th Committee and will continue until the end of 2019.

Target Date: December 2019

3. CELEBRATION MARKETING EVENT AT RAVENSWOOD MANSION

When marketing a venue these days, you must be creative. So many Brentwood residents use the grounds of Smith Park as a backdrop for holiday photos, so let's invite them inside! The Community Relations Department will plan and host the first annual holiday event at Ravenswood Mansion. The exact holiday will be determined based on reservation availability, but could include anything from a Valentine's Day tea or a holiday event in winter!

Target Date: December 2019 – May 2020

Community Relations

MISSION & EXPENDITURE SUMMARY

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 homes and high visibility areas in the community (interstate exits, gateway entrances & Town Center), and coordinating the concerts and special events at the Eddy Arnold Amphitheater and other locations.

Category	Actual FY 2017	Actual FY 2018	Budget FY 2019	YTD Actual FY 2019	Budget FY 2020
Personnel Services	\$ 241,545	\$ 196,113	\$ 199,525	\$ 141,040	\$ 229,305
Operating Expenditures	\$ 121,951	\$ 137,147	\$ 203,650	\$ 108,791	\$ 127,650
Capital Outlay	-	5,773	-	-	-
Total	\$ 363,496	\$ 339,033	\$ 403,175	\$ 249,831	\$ 356,955

BUDGET COMMENTS & PERFORMANCE MEASURES

The budget reflects an overall decrease of 11.5% from FY 2019, which is due largely to the 50th Anniversary funding (\$55,000) not recurring in FY 2020, and miscellaneous landscape maintenance being transferred to Public Works (\$45,000). The Salaries line item is increased partially due to the 4.5% market/merit increase but also to more accurately reflect the projected commission based salary of the Community Relations Specialist given the significant increase in events being booked at the historic homes. Other changes include an increase in Other Professional Services of \$24,700 for several items including, additional lights and decor for the Christmas tree at the Library, ADA website accessibility software, interpretive displays in parks, and graphic design services.

Continued funding is provided for the semi-annual newsletter. Special events such as the concert series at the Eddy Arnold amphitheater and the July 4th celebration are budgeted at \$36,500. This reflects the true expected net cost to the City for the concert series after private sponsorships. This department also includes funding for the Leadership Brentwood program (\$1,000) and the City's Historic Commission (\$2,500).

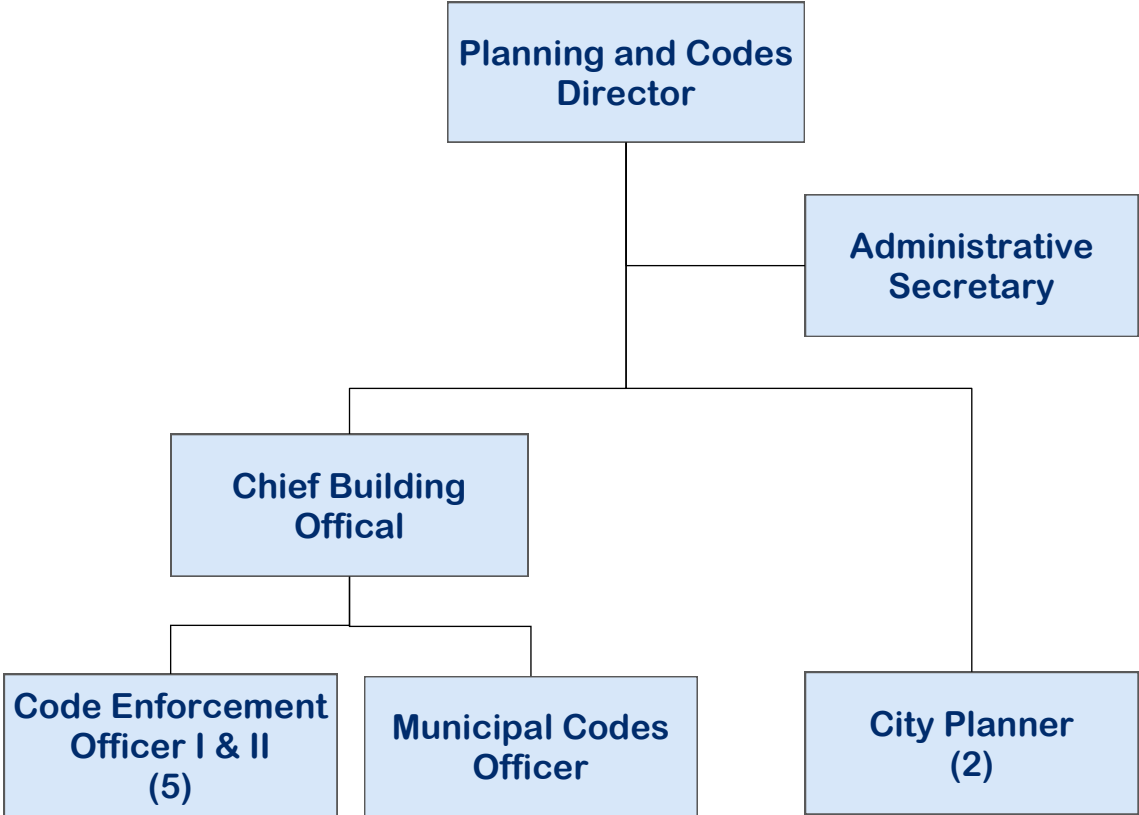
PERFORMANCE MEASURES	Actual FY 2017	Actual FY 2018	Target FY 2019	Target FY 2020
Social media engagement (measured by total users across Facebook, Twitter, Instagram and YouTube, Nextdoor)	n/a	27k	11K	32k
Public use of City website (page views/yr)	1.5M	1.7M	1.9M	2.1M

AUTHORIZED PERSONNEL

Position / Title	Actual FY 2017	Actual FY 2018	Budget FY 2019	Budget FY 2020
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

Planning and Codes Department

Organization Chart



Planning and Codes

2019-2020 Non-Routine Work Plan

The following non-routine work projects for the Planning and Codes staff are proposed for Fiscal Year 2019-2020.

1. REVIEW/UPDATE CITY'S FENCING REGULATIONS (JOINT EFFORT WITH ENGINEERING AND LEGAL DEPARTMENTS)

Currently, a permit is not required for the construction of a fence (except for fences in the floodplain). When requested, a courtesy review is conducted by staff and involves confirmation that the proposed plan meets the requirements of the fence standards and does not interfere with existing utilities, encroach into established easements, or adjacent properties. Staff from the Planning and Codes and Engineering Departments are involved in this process. Field visits are conducted as part of each review, if needed.

The construction of fences does not require significant time to complete and one can be erected in a day or two. Not all fence proposals are reviewed by staff, and therefore some are not properly placed. Staff discovers these situations after the fact, which involves additional staff time to correct and frustration for the property owner when told they must move or alter their fence.

A great deal of staff time is currently being expended on courtesy fence reviews by both departments. This effort will analyze the time spent on fence reviews and provide recommendations regarding amendments to the standards, with the intent to implement a permit requirement for the construction of a fence. A permitting system will help to insure proper placement and construction of fences on the front end, and hopefully eliminate the frustration for residents over non-compliant fences.

Target Date: August 31, 2019

2. SELECTION AND IMPLEMENTATION OF NEW PLANNING AND CODE ENFORCEMENT SOFTWARE SYSTEM

In FY 2019 Planning and Codes Department staff developed preliminary specification for a proposed software update of the Department's permitting and Code Enforcement software. The goal is to upgrade the aging TrakIt software, which has been in use since 2003.

Staff has met with a number of firms that specialize in the development of a cloud based permitting software. The proposed software system would require that all building plans and projects would be submitted and processed electronically for required and suggested changes to meet engineering, technical, and code requirements and specifications, eliminating the need for paper copies. Centralized tracking of permits and inspections should be included. Mobile and remote access will be required as part of the specifications. Additionally, the proposed software solution will allow for payment of all permitting fees via a public online portal. Inspectors, contractors and citizens will be able to use their electronic devices to access the system. Finally, the intent is to migrate the wealth of data currently stored in the TrakIt system to the new program.

Target Date: March 1, 2020

Planning and Codes

2019-2020 Non-Routine Work Plan

3. DEVELOP POOL PERMIT CLOSE-OUT PROCESS (JOINT EFFORT WITH ENGINEERING DEPARTMENT)

Pool construction permits often remain open due to the owner or contractor not responding to final inspection findings by the Codes or Engineering Departments. This can cause a number of problems including non-conforming pool features, construction deviations from the approved plans, and potential safety violations. In most of the cases, the pool is nearly complete and is usable by the homeowner and there's no real incentive to close out the permit. The objective of this non-routine item will be to work with the Engineering Department to develop a mechanism to provide an incentive for all pool permits to be closed and all inspection findings corrected.

Target Date: October 31, 2019

4. 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.

Work is underway by the selected consultant to gather and review all relevant data to develop recommendations regarding new fee amounts based upon updated cost allocation methodology and the latest impact fee legal precedents. A City Commission work session will be scheduled to review the consultant's initial recommendations regarding fee structure and cost allocations. Any changes to the PWPF will require City Commission adoption.

Target Date: December 31, 2019

5. MISCELLANEOUS ZONING ORDINANCE AMENDMENTS (JOINT EFFORT WITH 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).

Target date: Various completion dates during the fiscal year

Planning

MISSION & EXPENDITURE SUMMARY

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 2030 Plan, maintenance of zoning and land use maps, and administration of performance bonds to guarantee successful completion of infrastructure improvements associated with new development.

Category	Actual FY 2017	Actual FY 2018	Budget FY 2019	YTD Actual FY 2019	Budget FY 2020
Personnel Services	\$ 328,876	\$ 365,089	\$ 370,160	\$ 240,027	\$ 380,595
Operating Expenditures	\$ 67,312	\$ 94,031	\$ 97,300	\$ 50,021	\$ 103,800
Capital Outlay	8,470	6,750	7,000	-	-
Total	\$ 404,659	\$ 465,871	\$ 474,460	\$ 290,048	\$ 484,395

BUDGET COMMENTS & PERFORMANCE MEASURES

The proposed budget for Planning in FY 2020 is 2.1% higher than FY 2019. As with all activities with full-time personnel, the Health Insurance line item reflects no annual increase, salaries reflect a proposed 4.5% merit/market increase, Retirement - Health/Life includes an actuarially required increase of \$1,890, and the TCRS contribution is lowered from 14% to 12% of payroll (\$3,335). Other operating expense changes include \$8,000 for iPads for the Planning Commission and a \$1,500 increase for MS Office 365. Total non-personnel operating changes reflect a decrease of \$500 from FY 2019.

PERFORMANCE MEASURES	Actual FY 2017	Actual FY 2018	Target FY 2019	Target FY 2020
Percent of Information Requests Processed within 3 days	90%	90%	100%	90%
Percent of Zoning Violations resolved in 30 days, excepting cases cited	90%	90%	100%	90%
Percent historic case files recorded in database	100%	100%	100%	100%

AUTHORIZED PERSONNEL

Position / Title	Actual FY 2017	Actual FY 2018	Budget FY 2019	Budget FY 2020
Planning and Codes Director	1	1	1	1
Senior City Planner	0	0	0	0
City Planner	1	1	1	1
Planner I & II	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
Total Planning	3	3	3	3

Codes Enforcement

MISSION & EXPENDITURE SUMMARY

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.

Category	Actual FY 2017	Actual FY 2018	Budget FY 2019	YTD Actual FY 2019	Budget FY 2020
Personnel Services	\$ 781,741	\$ 777,493	\$ 851,005	\$ 522,677	\$ 834,730
Operating Expenditures	\$ 53,904	\$ 42,123	\$ 69,100	\$ 22,990	\$ 66,600
Capital Outlay	52,808	57,876	-	-	-
Total	\$ 888,453	\$ 877,491	\$ 920,105	\$ 545,666	\$ 901,330

BUDGET COMMENTS & PERFORMANCE MEASURES

The FY 2020 budget reflects a 2.1% reduction from FY 2019. The reduction is largely in Personnel Services and is attributable to staff turnover. However, additional part-time salary costs are reflected to allow for some staffing overlap of a retired inspector for several months while new staff is trained. As with all activities with full-time personnel, the Health Insurance line item reflects no annual increase, salaries reflect a proposed 4.5% merit/market increase, Retirement - Health/Life includes an actuarially required increase of \$5,045, and the TCRS contribution is lowered from 14% to 12% of payroll (\$13,080). Non-personnel operating expenses have decreased \$2,500.

PERFORMANCE MEASURES	Actual FY 2017	Actual FY 2018	Target FY 2019	Target FY 2020
Percent of complaints responded to in 5 days.	100%	85%	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)	90%	90%	90%	90%

AUTHORIZED PERSONNEL

Position / Title	Actual FY 2017	Actual FY 2018	Budget FY 2019	Budget FY 2020
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

Insurance and Other Benefits

MISSION & EXPENDITURE SUMMARY

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.

Category	Actual FY 2017	Actual FY 2018	Budget FY 2019	YTD Actual FY 2019	Budget FY 2020
Personnel Services	\$ 660,864	\$ 644,765	\$ 726,730	\$ 394,367	\$ 701,360
Operating Expenditures	\$ 65,121	\$ 65,890	\$ 80,000	\$ (1,831)	\$ 80,000
Capital Outlay	-	-	-	-	-
Total	\$ 725,986	\$ 710,655	\$ 806,730	\$ 392,536	\$ 781,360

BUDGET COMMENTS

This activity initially centralizes for easier consideration the cost of additional staffing positions and other non-departmental expenses related to personnel. A total of six (6) new positions are reflected here, including one (1) Police Captain, two (2) Police Officers, and three (3) Firefighters. The total cost of the new positions, including taxes and benefits, is \$511,920. Note that the costs associated with a new Police Detective position authorized mid-year in FY 2019 is already reflected in the Police Department's proposed operating budget.

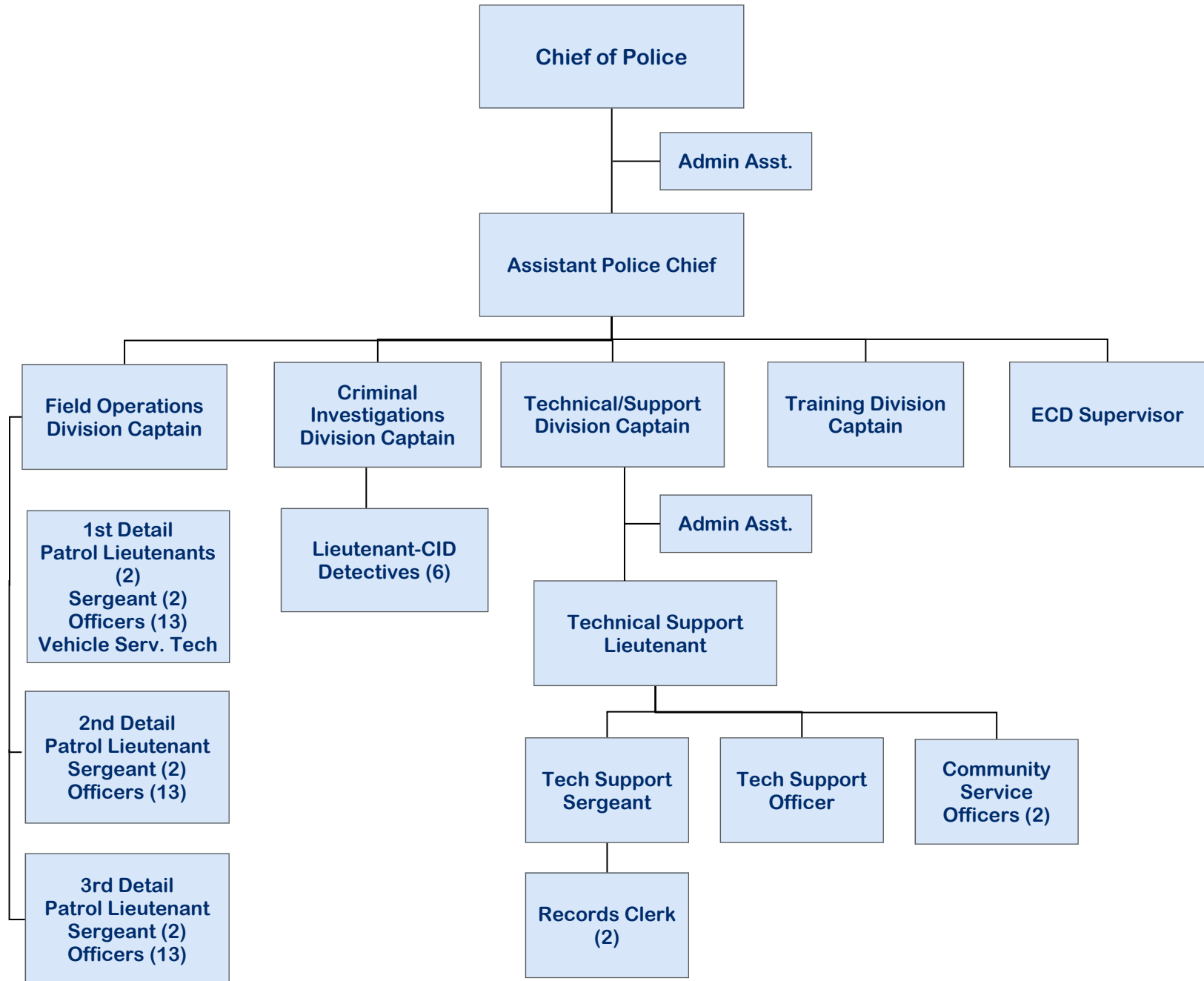
The transfer to the Post-Employment Benefits Fund for retiree leave payouts has been reduced from \$50,000 to \$25,000 due to sufficient funds having accumulated for this purpose in the fund and the ability of larger departmental budgets to absorb most of these costs through vacancy. Annual leave buy-back funding is reduced by \$10,200 to reflect the trend in actual spending. A \$1,875 line item was added due to TCRS determining that the annual attendance bonus should be pensionable.

AUTHORIZED PERSONNEL

No personnel are directly assigned to this activity.

Police Department

Organization Chart



Police Department

2019-2020 Non-Routine Work Plan

The Police Department proposes the following as its goals and objectives for the non-routine work plan for the 2019-2020 fiscal year:

1. UPDATE OF E-CITATION SYSTEM TO INCLUDE COLLECTION OF A \$5 FEE ON TRAFFIC CITATIONS

This item is a carryover from last year's work plan. It 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 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, 2019

2. REPLACE THE POLICE K-9

Our current Police K-9, Lexie, has been in service since August of 2010. Lexie is now 11 years old. The average age for retiring a Police K-9 is somewhere between 10 to 12 years. In the coming year, the Police Department will look at retiring Lexie and purchasing a new Police K-9. This purchase can be made with Drug Fund proceeds.

Target Date: February 28, 2020

3. SUCCESSION PLANNING

With the impending retirements of the Chief of Police and Assistant Chief of Police in the coming years, it is imperative that the Department have a succession plan in place to prepare and train personnel for key positions within the agency to allow for a seamless transition and continuity of leadership. Filling positions at the top of the organization will result in a trickle down of promotions throughout the organization. The first round of promotions will occur in 2020 with the retirement of Assistant Chief of Police Tommy Walsh.

Target Date: May 1, 2020

Police Department

2019-2020 Non-Routine Work Plan

4. EXPAND LICENSE PLATE RECOGNITION CAMERA TECHNOLOGY

The City of Brentwood has recently deployed License Plate Camera (LPR) Technology at four locations in the city. Brentwood Police have already realized some success in the use of this technology to solve crime. The city has allocated additional funding in the Capital Improvements Program to expand the use of this technology at additional locations in the city. Brentwood Police will continue to evaluate the effectiveness of this technology and identify the best locations to deploy future cameras. Additionally, Home Owner Associations in our city have begun deploying LPR systems. The Brentwood Police will work closely with HOA Boards to promote and assist in these deployments as the real-time sharing of data with Police is crucial to the effectiveness of any LPR system.

Target Date: May 31, 2020

5. PLANNING AND DEVELOPMENT OF POLICE HEADQUARTERS FACILITY

This item is also a carryover from last year's work plan. With the completion of a space study and the full design phase, staff will continue to work with the architect design team and the contractor in the coming fiscal year and into FY 2021. Next steps include subcontractor bidding, site work and building construction which will begin later this year.

Target Date: June 30, 2020

Police Department

MISSION & EXPENDITURE SUMMARY

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.

Category	Actual FY 2017	Actual FY 2018	Budget FY 2019	YTD Actual FY 2019	Budget FY 2020
Personnel Services	\$ 5,955,481	\$ 6,375,826	\$ 6,857,355	\$ 4,409,730	\$ 7,405,950
Operating Expenditures	\$ 789,382	\$ 798,563	\$ 934,995	\$ 482,536	\$ 934,225
Capital Outlay	405,290	422,949	603,000	433,132	545,000
Total	\$ 7,150,153	\$ 7,597,338	\$ 8,395,350	\$ 5,325,398	\$ 8,885,175

BUDGET COMMENTS & PERFORMANCE MEASURES

The proposed budget for FY 2020 is 3.5% higher than FY 2019. The majority of the changes occur in Personnel Services, which reflects a proposed 4.5% merit/market increase, an increase in the Transportation Supplement based on position eligibility (\$16,800), an actuarially required increase in Retirement - Health/Life (\$35,250), and a decrease in the TCRS contribution (\$35,855). This budget currently reflects the cost of an additional detective position that was added mid-year during FY 2019 to address the growing caseload in the Criminal Investigations Division. The cost of a proposed new Administrative Captain and two patrol officer positions is currently reflected in the Insurance and Other Benefits budget activity.

Other budget changes include an increase of \$22,000 to the Equipment Replacement Fund contribution, decreases in Equipment N/C and Misc. Technology totaling \$124,000 due to non-recurring purchases budgeted in FY 2019, and a \$51,000 increase in R/M Other Equipment for the LPR system, CID forensic equipment, storage, and digital evidence protection.

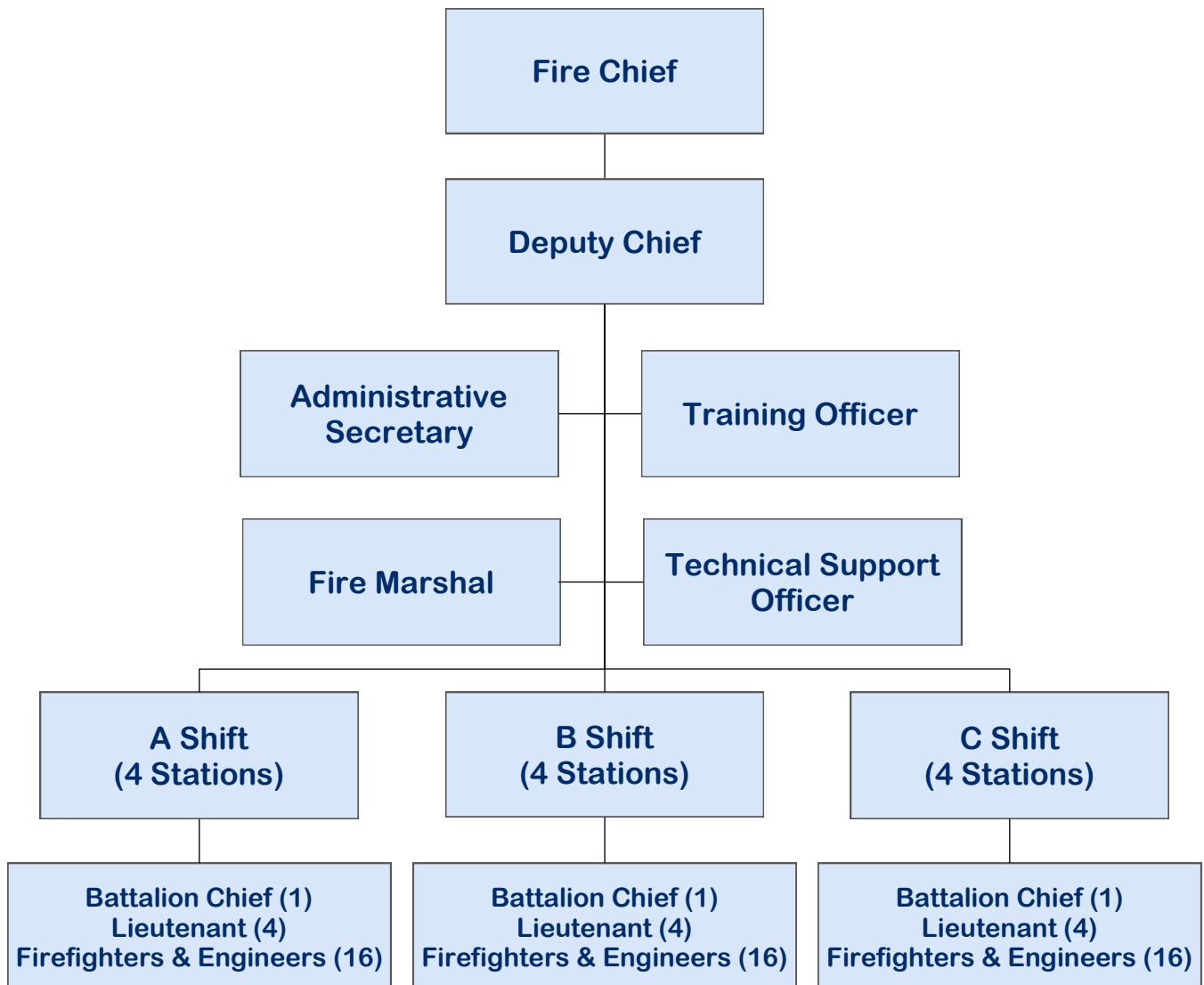
PERFORMANCE MEASURES	Actual FY 2017	Actual FY 2018	Target FY 2019	Target FY 2020
TIBRS Type "A" crimes per officer	21	20	20	20
Calls for service per officer	695	600	700	750
Percent of assigned cases solved	65%	66%	60%	60%

AUTHORIZED PERSONNEL

Position / Title	Actual FY 2017	Actual FY 2018	Budget FY 2019	Budget FY 2020
Police Chief	1	1	1	1
Assistant Police Chief	1	1	1	1
Captain	3	3	3	4
ECD Supervisor	1	1	1	1
Lieutenant	6	6	6	6
Detective	5	5	5	6
Sergeant	7	7	7	7
Police Officer I & II	38	38	40	42
Vehicle Services Technician I & II	1	1	1	1
Records Clerk I & II	2	2	2	2
Administrative Secretary	<u>1</u>	<u>2</u>	<u>2</u>	<u>2</u>
Total Police	66	67	69	73

Fire and Rescue Department

Organization Chart



Fire and Rescue

2019-2020 Non-Routine Work Plan

1. REEVALUATE AND UPDATE THE COMPANY OFFICER PROMOTIONAL PROCESS

In 2010, the Fire & Rescue Department restructured the promotional process and implemented an assessment center-style appraisal. This process involves multiple days of evaluation utilizing various exercises and third-party assessors to judge a candidate's suitability and proficiency as a potential company officer (Lieutenant). In 2012, the process was handed off to the Battalion Chiefs who remain in control of the exercise to this day. While this process is still considered valuable and effective, emerging trends and standards require that the department reevaluate our methods periodically and make the necessary adjustments in order to maintain relevance and applicability.

Target Date: October 1, 2019

2. DESIGN AND CONSTRUCT A COMPUTER SIMULATION COMMAND LAB

In late 2014, the officers of Brentwood Fire & Rescue underwent training to achieve their *Blue Card Command* Certifications. This certification process is designed to educate and equip officers and acting officers for assuming the Command role in various types of significant incidents. Relying heavily on computer-based simulations, this training is considered a national incident management best practice for fire service officers. For the initial training our department borrowed a "mobile" lab from a neighboring jurisdiction consisting of laptop computers loaded with the simulation software. While this training was incredibly effective, the use of a mobile lab presented a variety of limitations (for example, the laptops operated independently of each other, versus in a networked environment). Additionally, the technology has since been rendered obsolete.

Our vision is to establish a Command Training Center (CTC) similar to those in other parts of the country that possess dedicated simulation labs for this type of training. We endeavor to operate with state-of-the-art technology, including simulators that place commanders inside of a command vehicle during the scenario. Currently there is no local option for this type of training. Our plan is to establish the CTC at Brentwood's Safety Center East. Utilizing existing space on a mezzanine above the EMS quarters minimizes construction costs while maximizing the use of existing space.

Target Date: April 1, 2020

3. IN COOPERATION WITH THE FINANCE DEPARTMENT, DEVELOP POLICIES AND PROCEDURES TO ENABLE THE FIRE & RESCUE DEPARTMENT TO COLLECT REVENUE FOR TRAINING PROGRAM DELIVERY

The Brentwood Fire & Rescue Department is fortunate to possess a state-of-the-art training facility and drill ground at the Safety Center East. Because of this, the department is frequently asked to host training programs involving agencies from across the county and region. It is anticipated that this will only increase with the addition of a computer simulation Command Training Center.

Fire and Rescue

2019-2020 Non-Routine Work Plan

Currently, Brentwood Fire & Rescue provides for the use of the facility and instructional staff at no cost to participating agencies. Our goal is to establish policies and procedures that would enable the department to collect registration and/or enrollment fees. The purpose of these fees would not be to generate a profit center, but simply to help defray the cost of instructional personnel and training materials, as well as provide a revenue source for the ongoing maintenance and improvement of training facilities and equipment.

Target Date: January 1, 2020

4. FINALIZE RESPONSE POLICIES AND PROCEDURES BETWEEN MULTIPLE AGENCIES AND CONDUCT A FULL-SCALE COUNTY-WIDE EXERCISE FOR ACTIVE SHOOTER AND OTHER HOSTILE EVENTS.

A carry over from the 2018-2019 Non-Routine Work Plan, the Fire & Rescue Department, in cooperation with the Brentwood Police Department and various Williamson County partners, will continue to work toward finalizing an operational guideline that will prescribe required response resources, equipment, policies and procedures in the event of an active shooter or other hostile event (ASHER). This process will build upon an expanded table-top exercise to be conducted in June of 2019. Ballistic protection, which is now a key component of our response posture and considered a standard of care for hostile situations, has been purchased and placed on fire apparatus county-wide and a committee consisting of stakeholders from various jurisdictions from throughout the county are continuing to meet regularly for the purpose of policy development and training. A full-scale exercise planned for June of 2020 will enable us to implement and assess our planning processes on a county-wide scale.

Target Date: June 15, 2020

Fire and Rescue

MISSION & EXPENDITURE SUMMARY

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.

Category	Actual FY 2017	Actual FY 2018	Budget FY 2019	YTD Actual FY 2019	Budget FY 2020
Personnel Services	\$ 6,413,596	\$ 6,591,255	\$ 6,887,730	\$ 4,546,132	\$ 6,968,635
Operating Expenditures	\$ 515,295	\$ 534,240	\$ 604,450	\$ 411,910	\$ 636,960
Capital Outlay	358,875	362,670	438,400	317,579	447,465
Total	\$ 7,287,766	\$ 7,488,165	\$ 7,930,580	\$ 5,275,622	\$ 8,053,060

BUDGET COMMENTS & PERFORMANCE MEASURES

The FY 2020 Fire and Rescue budget reflects a 2.1% increase over FY 2019. As with other activities with full-time personnel, this budget reflects a proposed 4.5% merit/market increase, an actuarially required increase in Retirement - Health/Life (\$29,235), and a decrease in the TCRS contribution (\$55,705). Salaries-Other is \$25,000 higher than FY 2019 to reflect the actual trend. No change proposed for the health insurance contribution. Note that the cost of three new firefighters is reflected in the Insurance and Other budget activity.

Major operating and capital expenditures include a replacement pick up truck at Station 1 that tows specialized trailers (\$49,000 fully outfitted), equipment for the new Ladder 53 (\$29,000), haz-mat tools and hardware (\$11,500), and new exercise equipment for Station 2 (\$8,600). The Annual maintenance costs associated with various software systems, including the new drone operating software, adds \$12,000 to the R/M -Office Machinery & Equipment line, and there is a \$20,400 decrease in the capital Equipment line, due largely to non-recurring purchases budgeted in FY 2019. The Capital Projects Fund includes \$40,000 for refurbishment of old Ladder 53, to be funded by a 2019 year-end transfer of excess revenues from the General Fund. The contribution to the Equipment Replacement Fund in FY 2020 will increase \$9,000.

PERFORMANCE MEASURES	Actual FY 2017	Actual FY 2018	Target FY 2019	Target FY 2020
Total response time at 90th percentile	8 min. 34 sec.	9 min. 0 sec.	8 min. 30 sec.	8 min. 40 sec.
Property loss	\$2,002,583	\$950,000	\$1,000,000	\$1,000,000
Property saved	\$30,363,558	\$15,000,000	\$20,000,000	\$20,000,000

AUTHORIZED PERSONNEL

Position / Title	Actual FY 2017	Actual FY 2018	Budget FY 2019	Budget FY 2020
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	45	45	45	48
Administrative Secretary	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
Total Fire and Rescue	66	66	66	69

Safety Center East

MISSION & EXPENDITURE SUMMARY

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.

Category	Actual FY 2017	Actual FY 2018	Budget FY 2019	YTD Actual FY 2019	Budget FY 2020
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 69,549	\$ 75,908	\$ 66,950	\$ 42,983	\$ 69,500
Capital Outlay	6,941	-	-	-	-
Total	\$ 76,490	\$ 75,908	\$ 66,950	\$ 42,983	\$ 69,500

BUDGET COMMENTS & PERFORMANCE MEASURES

This budget provides for utilities, grounds and building maintenance of the facility. The FY 2020 appropriations are largely identical to FY 2019, with the exception of a small increase in Repair and Maintenance of Buildings (\$2,500), a line item that had been reduced by \$7,000 from FY 2018 to 2019. Funding is provided in the Capital Projects Fund for development of a training lab in the mezzanine of the fire bay (\$60,000). That improvement will provide advanced virtual training capabilities for command staff.

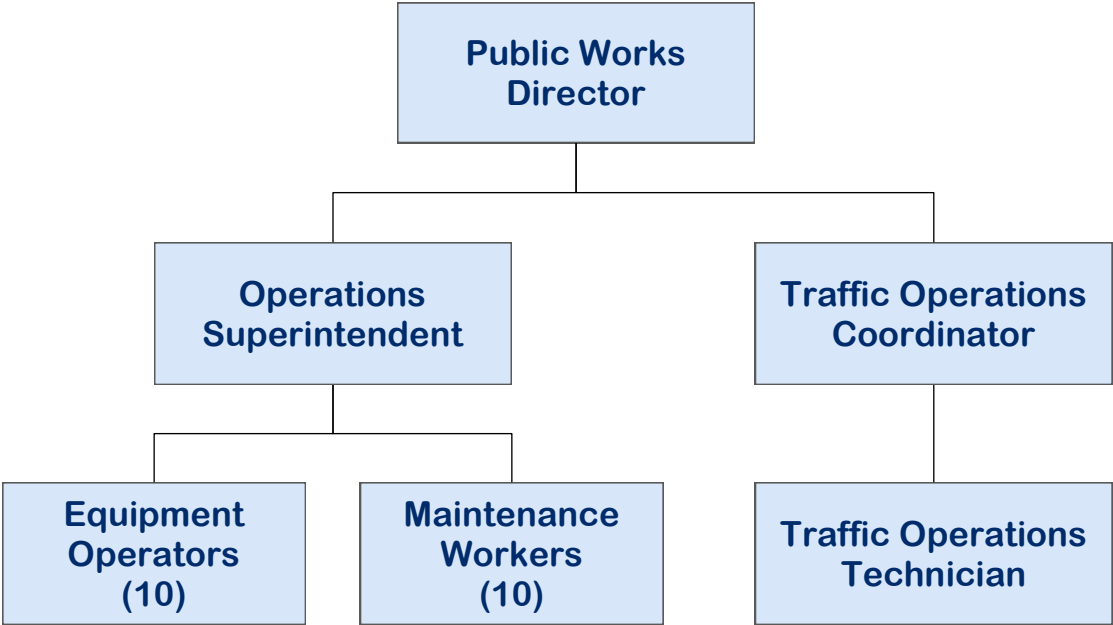
PERFORMANCE MEASURES	Actual FY 2017	Actual FY 2018	Target FY 2019	Target FY 2020
Maintenance cost per square foot	\$2.67	\$3.22	\$2.75	\$2.75
Cost per square foot-utilities	\$1.96	\$1.98	\$2.00	\$1.99
Facility operating cost per square foot	\$6.55	\$6.50	\$5.80	\$5.95

AUTHORIZED PERSONNEL

There are no staff assigned to this activity.

Public Works Department

Organization Chart



Public Works

2019-2020 Non-Routine Work Plan

The Public Works Department proposes the following as its goals and objectives for the non-routine work plan for the 2019-2020 fiscal year.

1. DEVELOPMENT OF EMERGENCY DEBRIS MANAGEMENT PLAN

Efficient management of debris is one of the first tasks for a municipality follow any natural disaster such as a tornado, flood, etc. The Public Works Department along with the Emergency Management Coordinator in the Fire and Rescue Department, will evaluate debris management plans utilized by other communities for effectiveness. The goal of this effort is to develop an emergency contract that will identify a contractor, disposal options, unit costs, response times, etc., related to emergency debris management. While we are hopeful to never need this contract, it will be in place and quickly exercised in the event of a damaging natural disaster within Brentwood. The contract would be structured as an on-call agreement, so no expense would be incurred until such time as the services are required.

Target Date: February 2020

2. ORGANIC DEBRIS DISPOSAL (BRUSH PROGRAM)

Over the past three years, the Public Works Department has disposed of an average of approximately 8,000 cubic yards of organic waste each year. This waste is initially stockpiled at the Service Center and then trucked to a commercial mulch company in Nashville at a cost of approximately \$38,000 annually. With the addition of the grapple truck in early 2019, the department has seen considerable benefit to the efficiency of our program. The “raw” debris collected using the grapple truck, is currently hauled directly to the disposal site in its original form. Even with the lost productivity due to travel time, the grapple truck has been consistently out pacing the individual chipper trucks.

The Public Works Department would like to consider replacing more of the chipper truck combinations with an additional grapple truck(s), in time reducing the number of people dedicated to the brush collection program each day and routinely reassigning a segment of the workforce to other department priorities that have backlogged service requests such as storm water control projects, sidewalk repairs, etc.

Realistically, such a shift in the City’s method of brush collection requires more long-term certainty with regards to disposal. The current contractual arrangement is solely dependent upon that company’s continued operation and willingness to take the City’s material. Public Works will research alternative disposal methods for the continued sustainability of the brush collection program and present a list of alternatives for consideration by the Board of Commissioners.

Target Date: December 2019

Public Works

2019-2020 Non-Routine Work Plan

3. RIGHT-OF-WAY PERMITTING

With the introduction of small-cell installations as well as new communication companies operating in the area, staff is experiencing a significant growth in right-of-way permit requests. While the City currently issues permits for such work, very little time is available to devote to monitoring this work, ensuring proper ROW restoration, etc. The Public Works Department will analyze how other similarly sized communities are handling right-of-way excavation and boring permits to develop a more comprehensive program, including options to strengthen existing ordinances with regards to protecting the City's interests, infrastructure, and private property impacts. Public Works will work with Water Services in this effort given the potential impacts on utility infrastructure from these activities.

Target Date: May 2020

Public Works

MISSION & EXPENDITURE SUMMARY

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.

Category	Actual FY 2017	Actual FY 2018	Budget FY 2019	YTD Actual FY 2019	Budget FY 2020
Personnel Services	\$ 1,385,981	\$ 1,319,864	\$ 1,611,460	\$ 975,770	\$ 1,716,790
Operating Expenditures	\$ 1,452,445	\$ 1,395,864	\$ 1,513,000	\$ 993,016	\$ 1,649,825
Capital Outlay	222,535	259,755	228,000	140,404	257,000
Total	\$ 3,060,960	\$ 2,975,483	\$ 3,352,460	\$ 2,109,190	\$ 3,623,615

BUDGET COMMENTS & PERFORMANCE MEASURES

The 2020 budget for Public Works is 8.1% larger than FY 2019, largely due to non-personnel related increases. These include the transfer of several landscape/right-of-way maintenance responsibilities from the Community Relations Department (\$45,000), increases in R/M - Roads and Streets (\$40,000) for the paving program, and ROW Maintenance - Mowing (\$63,375), and an increase in the contribution to the Equipment Replacement Fund (\$33,000).

As with all departments with personnel, a 4.5% merit/market increase is proposed, health insurance expenses remain unchanged, an actuarially required increase in Retirement - Health/Life (\$13,875) is included, and the TCRS contribution has been lowered from 14% to 12% of payroll (\$10,215).

FY 2020 funding within the Equipment Replacement Fund (\$190,000) is provided for replacement of a chipper truck, heavy duty pickup, and a chipper machine.

PERFORMANCE MEASURES	Actual FY 2017	Actual FY 2018	Target FY 2019	Target FY 2020
Work orders completed within two weeks	85%	90%	90%	92%
Percent of roadway sections rated in good or excellent condition	92%	92%	92%	95%
Average response time for citizen generated service requests for roadway hazard removal (hours)	1.5 hours or less	1.5 hours or less	1.5 hours or less	1.5 hours or less

AUTHORIZED PERSONNEL

Position / Title	Actual FY 2017	Actual FY 2018	Budget FY 2019	Budget FY 2020
Public Works Director	1	1	1	1
Operations Superintendent	1	1	1	1
Equipment Operator I, II & III	7	7	8	10
Maintenance Workers	<u>12</u>	<u>12</u>	<u>12</u>	<u>10</u>
Total Public Works	21	21	22	22

Storm Drainage

MISSION & EXPENDITURE SUMMARY

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.

Category	Actual FY 2017	Actual FY 2018	Budget FY 2019	YTD Actual FY 2019	Budget FY 2020
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	13,741	20,599	50,000	6,588	50,000
Total	\$ 13,741	\$ 20,599	\$ 50,000	\$ 6,588	\$ 50,000

BUDGET COMMENTS & PERFORMANCE MEASURES

In FY 2020, \$50,000 is provided for small, miscellaneous drainage improvements throughout the City. In addition, \$170,000 in the Capital Projects Fund will be split between two priority neighborhood drainage projects. The first project, a carry-over from FY 2019, will rebuild approximately 45 feet of retaining wall on the north side of 701 Shenandoah Drive. The footing of the remainder wall, approximately 535 feet in length, will be restored as well. The second project is the slip-lining of 260 feet of 54" corrugated metal pipe that crosses private property via an easement at 206 Derby Glen.

PERFORMANCE MEASURES	Actual FY 2017	Actual FY 2018	Target FY 2019	Target FY 2020
Percent of outlet ditches cleaned annually	100%	90%	90%	90%
Percent of time storm drain system operates as designed for storm events	95%	95%	95%	95%

AUTHORIZED PERSONNEL

There are no staff assigned to this activity.

Street Lighting

MISSION & EXPENDITURE SUMMARY

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.

Category	Actual FY 2017	Actual FY 2018	Budget FY 2019	YTD Actual FY 2019	Budget FY 2020
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 394,925	\$ 372,517	\$ 400,000	\$ 256,690	\$ 400,000
Capital Outlay	-	-	-	-	-
Total	\$ 394,925	\$ 372,517	\$ 400,000	\$ 256,690	\$ 400,000

BUDGET COMMENTS & PERFORMANCE MEASURES

The FY 2020 budget is unchanged from FY 2019's appropriation of \$400,000. In recent years, Middle Tennessee Electric's maintenance charges such a bulb replacement, etc. have been billed directly instead of being included in a monthly maintenance fee. This change has had the affect of lowering the City's costs. 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. Combined, the City is now paying approximately \$100,000 less than it was in 2015, despite an increase in the number of lights on Brentwood roadways.

PERFORMANCE MEASURES	Actual FY 2017	Actual FY 2018	Target FY 2019	Target FY 2020
Percent of street lights repaired within ten (10) days of being reported	55%	50%	60%	50%

AUTHORIZED PERSONNEL

There are no staff assigned to this activity.

Traffic Signalization

MISSION & EXPENDITURE SUMMARY

The goal of this activity is to maintain and operate the City's interconnected traffic signal system including 51 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.

Category	Actual FY 2017	Actual FY 2018	Budget FY 2019	YTD Actual FY 2019	Budget FY 2020
Personnel Services	\$ 114,545	\$ 159,035	\$ 166,930	\$ 106,705	\$ 171,400
Operating Expenditures	\$ 113,411	\$ 161,385	\$ 174,300	\$ 89,375	\$ 176,100
Capital Outlay	29,082	21,170	25,000	16,671	27,500
Total	\$ 257,038	\$ 341,591	\$ 366,230	\$ 212,750	\$ 375,000

BUDGET COMMENTS & PERFORMANCE MEASURES

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 2020 budget reflects a 2.4% increase from FY 2019. As with all departments with personnel, changes include a proposed 4.5% merit/market increase, an actuarially required increase in Retirement - Health/Life (\$1,265), and a decrease in the TCRS contribution from 14% to 12% of payroll (\$1,460). No change is proposed for the contribution to Health Insurance.

Other changes include a \$6,000 increase in Middle Tennessee Electric's pole attachment fees reflected in the Communications line. The Capital Projects Fund includes an appropriation of \$75,000 for video detection units at three intersections and a spare traffic signal cabinet (with equipment).

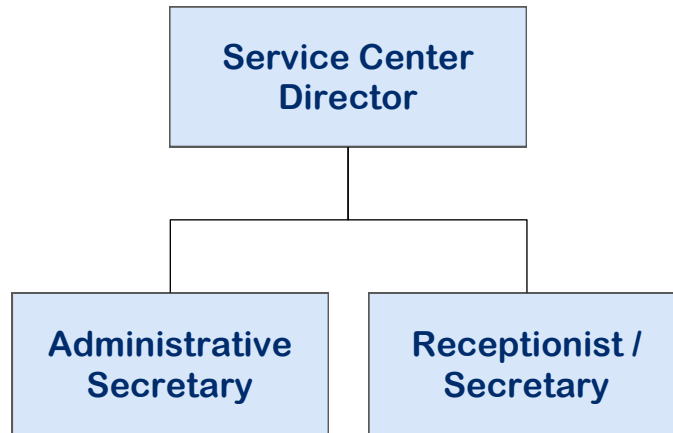
PERFORMANCE MEASURES	Actual FY 2017	Actual FY 2018	Target FY 2019	Target FY 2020
Percent of traffic signals repaired within 24 hours of being reported	100%	100%	99%	100%

AUTHORIZED PERSONNEL

Position / Title	Actual FY 2017	Actual FY 2018	Budget FY 2019	Budget FY 2020
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

Service Center

Organization Chart



Service Center

MISSION & EXPENDITURE SUMMARY

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.

Category	Actual FY 2017	Actual FY 2018	Budget FY 2019	YTD Actual FY 2019	Budget FY 2020
Personnel Services	\$ 99,125	\$ 112,666	\$ 120,575	\$ 76,978	\$ 124,445
Operating Expenditures	\$ 201,388	\$ 196,306	\$ 207,300	\$ 139,843	\$ 213,800
Capital Outlay	-	-	-	-	-
Total	\$ 300,513	\$ 308,972	\$ 327,875	\$ 216,821	\$ 338,245

BUDGET COMMENTS & PERFORMANCE MEASURES

The FY 2020 budget reflects an 3.2% increase over FY 2019. As with all departments with personnel, changes include a proposed 4.5% merit/market increase, an actuarially required increase in Retirement - Health/Life (\$1,265), and a decrease in the TCRS contribution from 14% to 12% of payroll (\$1,030). No change is proposed for the contribution to Health Insurance. The two positions funded through this activity provide clerical support to all departments located at the facility.

The Equipment N/C line item includes \$4,500 for purchase of a large-format color plotter for use by all departments at the Service Center.

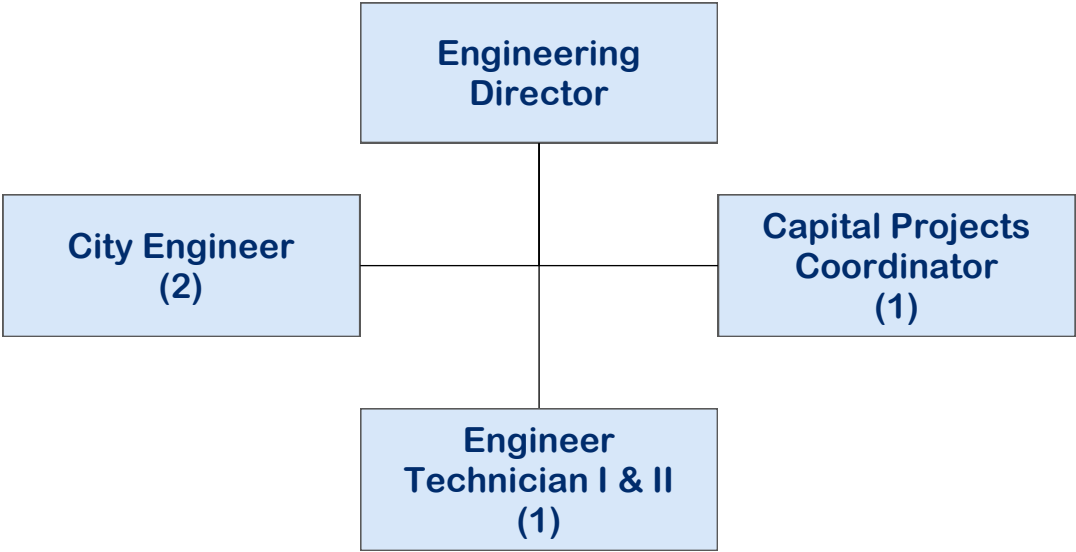
PERFORMANCE MEASURES	Actual FY 2017	Actual FY 2018	Target FY 2019	Target FY 2020
Maintenance cost per square foot	\$2.51	\$2.25	\$2.50	\$2.40
Cost per square foot-utilities	\$1.35	\$1.39	\$1.40	\$1.40
Facility operating cost per square foot	\$3.86	\$3.95	\$4.30	\$4.10

AUTHORIZED PERSONNEL

Position / Title	Actual FY 2017	Actual FY 2018	Budget FY 2019	Budget FY 2020
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

Engineering Department

Organization Chart



Engineering

2019-2020 Non-Routine Work Plan

The Engineering Department proposes the following as its goals and objectives for the non-routine work plan for the 2019-2020 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). 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 and beyond

3. **REVIEW/UPDATE CITY'S FENCING REGULATIONS (JOINT EFFORT WITH ENGINEERING AND LEGAL DEPARTMENTS)**

Currently, a permit is not required for the construction of a fence (except for fences in the floodplain). When requested, a courtesy review is conducted by staff and involves confirmation that the proposed plan meets the requirements of the fence standards and does not interfere with existing utilities, encroach into established easements, or adjacent properties. Staff from the Planning and Codes and Engineering Departments are involved in this process. Field visits are conducted as part of each review, if needed.

The construction of fences does not require significant time to complete and one can be erected in a day or two. Not all fence proposals are reviewed by staff, and therefore some are not properly placed. Staff discovers these situations after the fact, which involves additional staff time to correct and frustration for the property owner when told they must move or alter their fence.

Engineering

2019-2020 Non-Routine Work Plan

A great deal of staff time is currently being expended on courtesy fence reviews by both departments. This effort will analyze the time spent on fence reviews and provide recommendations regarding amendments to the standards, with the intent to implement a permit requirement for the construction of a fence. A permitting system will help to insure proper placement and construction of fences on the front end, and hopefully eliminate the frustration for residents over non-compliant fences.

Target Date: August 31, 2019

4. DEVELOP POOL PERMIT CLOSE-OUT PROCESS

Pool construction permits often remain open due to the owner or contractor not responding to final inspection findings by the Codes or Engineering Departments. This can cause a number of problems including non-conforming pool features, construction deviations from the approved plans, and potential safety violations. In most of the cases where this occurs, the pool is nearly complete and is now usable by the homeowner and there's no real incentive to close out the permit. The objective of this non-routine item will be to work with the Planning & Codes Department to develop a mechanism to provide an incentive for all pool permits to be closed and all inspection findings corrected.

Target Date: October 31, 2019

5. MANAGE ORGANIZATIONAL TRANSITION AS KEY STAFF RETIRE

It is anticipated that key engineering employees will retire over the next 12-24 months which will have a significant impact on plans review as well as other important functions of the city. Given the key role these employees play in day-to-day processes and in problem resolution for residents and contractors, it is imperative that these changes be managed efficiently in order to maintain the high level of performance the city expects. Early hiring of replacement employees to allow for adequate training time as well as a review of overall organizational structure within the department will be part of this effort.

Target date: December 31, 2019

Engineering

MISSION & EXPENDITURE SUMMARY

The goal of this activity is to ensure that public infrastructure improvements are built properly to minimize unnecessary repair and cost to the City and taxpayers later. Engineering 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.

Category	Actual FY 2017	Actual FY 2018	Budget FY 2019	YTD Actual FY 2019	Budget FY 2020
Personnel Services	\$ 510,289	\$ 625,052	\$ 726,590	\$ 466,312	\$ 780,585
Operating Expenditures	\$ 18,888	\$ 64,352	\$ 70,735	\$ 27,812	\$ 70,750
Capital Outlay	-	26,568	28,000	28,727	-
Total	\$ 529,177	\$ 715,972	\$ 825,325	\$ 522,851	\$ 851,335

BUDGET COMMENTS & PERFORMANCE MEASURES

The FY 2020 budget for Engineering includes a 3.2% increase over the FY 2019 budget. As with all departments with personnel, changes include a proposed 4.5% merit/market increase, an actuarially required increase in Retirement - Health/Life (\$5,220), and a decrease in the TCRS contribution from 14% to 12% of payroll (\$4,690). No change is proposed for the contribution to Health Insurance. Also included in Personnel Services is a 1/2 position "overfill" to allow a replacement for the retiring City Engineer to work alongside the incumbent for up to 6 months to allow for a smooth transition in that important position. The Vehicles line item is reduced by \$28,000 as no vehicle purchase is proposed for FY 2020.

PERFORMANCE MEASURES	Actual FY 2017	Actual FY 2018	Target FY 2019	Target FY 2020
Review subdivision plats within two weeks	97%	96%	100%	100%
Review construction plans within four weeks	96%	94%	100%	100%

AUTHORIZED PERSONNEL

Position / Title	Actual FY 2017	Actual FY 2018	Budget FY 2019	Budget FY 2020
Service Center Director	1	1	1	1
City Engineer	1	1	2	2
Engineer	1	1	0	0
Capital Projects Coordinator	0	0	1	1
Engineering Technician I & II	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
Total Engineering	4	4	5	5

Public Health

MISSION & EXPENDITURE SUMMARY

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.

Category	Actual FY 2017	Actual FY 2018	Budget FY 2019	YTD Actual FY 2019	Budget FY 2020
Personnel Services	\$ 15,000	\$ 15,000	\$ 15,000	\$ 11,250	\$ 15,000
Operating Expenditures	\$ 55,563	\$ 59,054	\$ 63,000	\$ -	\$ 73,455
Capital Outlay	-	-	-	-	-
Total	\$ 70,563	\$ 74,054	\$ 78,000	\$ 11,250	\$ 88,455

BUDGET COMMENTS & PERFORMANCE MEASURES

The FY 2020 budget reflects a 17.5% increase (\$10,455) in the cost of Animal Control services from Williamson County. The increase is due to the shared funding formula being recalculated in 2019 following completion of special censuses by several communities in the county during 2018. 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.

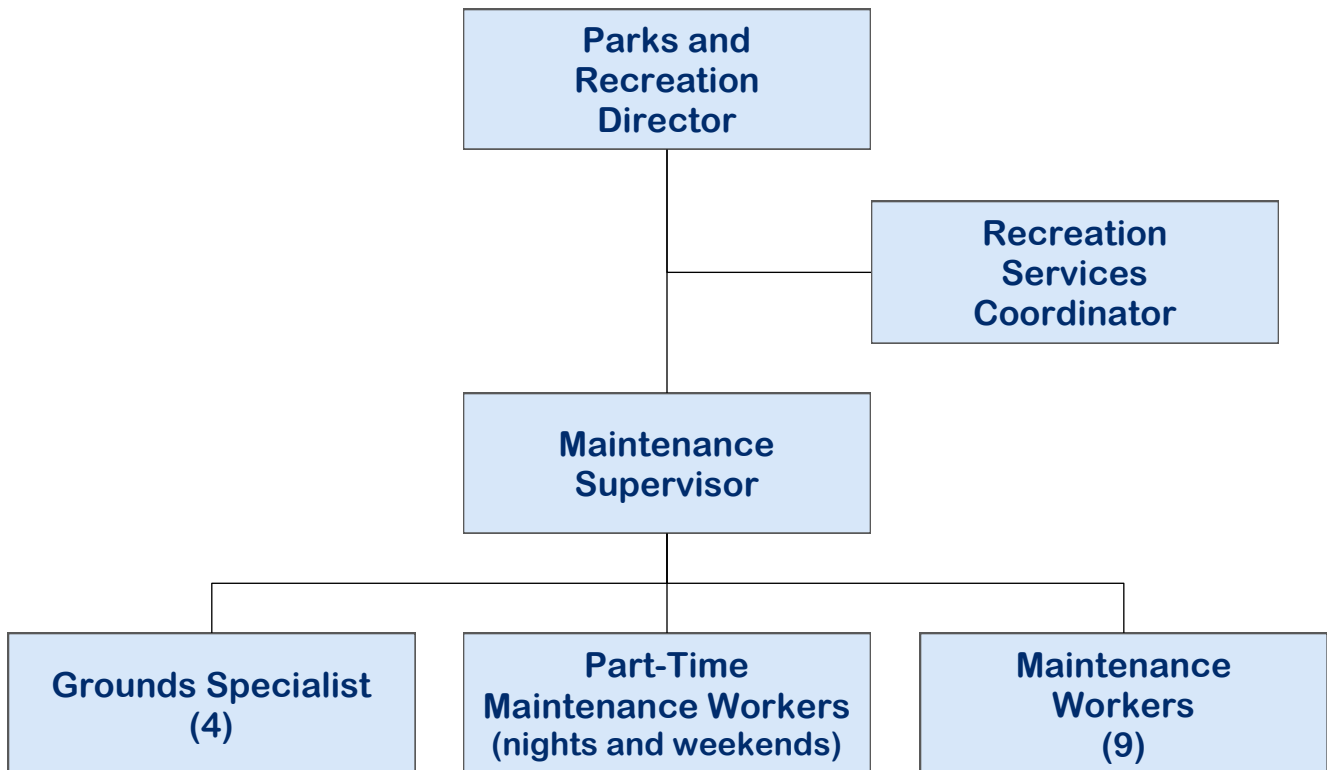
PERFORMANCE MEASURES	Actual FY 2017	Actual FY 2018	Target FY 2019	Target FY 2020
Health services refused because lack of income	None	None	None	None
Percent of individuals seeking services to individuals actually served	100%	100%	100%	100%

AUTHORIZED PERSONNEL

There are no staff assigned to this activity.

Parks and Recreation Department

Organization Chart



Parks and Recreation

2019-2020 Non-Routine Work Plan

The following Parks and Recreation Department non-routine goals and objectives are proposed for fiscal year 2019-2020:

1. CIP PROJECTS

The Department will oversee several smaller upgrade and maintenance related projects within the Capital Improvements Program. They include the following:

Crockett Park

Tennis Court resurfacing
Conversion of parking lot lights to LED fixtures

River Park

Basketball court resurfacing

Granny White Park

Tennis Court resurfacing
Conversion of parking lot lights to LED fixtures
Replacement of sideline netting for ball fields

Owl Creek Park

Replacement of the large section of boardwalk
Basketball court resurfacing
Painting of restroom

Maryland Way Park

Improvements in conjunction with Hill Center improvements

Smith Park

Maintenance Barn

Target Dates: Ongoing through June 30, 2020

2. FEE STRUCTURE ASSESSMENT

The department will review the current fee structure that has not been updated in several years. The goal is to ensure that we are within the market value for all services provided. Staff will review and submit recommendations to the Board of Commissioners in December, 2019 to allow for any approved increases to take effect July, 2020.

Target Date: December 2019

3. SERVICE PROVIDER POLICY REVIEW

Given the rapidly changing composition of youth sports in terms of both types of sports and organizational structure, the department will review the current service provider policies that have not been updated in several years. Staff will review all policies to include fee review, field priority status, scheduling of facilities, and city financial support. Staff will review and submit any needed recommendations for policy change to the Board of Commissioners for approval.

Target date: December 2019

Parks and Recreation

MISSION & EXPENDITURE SUMMARY

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.

Category	Actual FY 2017	Actual FY 2018	Budget FY 2019	YTD Actual FY 2019	Budget FY 2020
Personnel Services	\$ 1,102,843	\$ 1,223,091	\$ 1,354,180	\$ 823,905	\$ 1,405,215
Operating Expenditures	\$ 857,860	\$ 906,562	\$ 1,068,665	\$ 577,477	\$ 1,087,165
Capital Outlay	95,561	84,774	75,000	64,140	122,500
Total	\$ 2,056,264	\$ 2,214,428	\$ 2,497,845	\$ 1,465,523	\$ 2,614,880

BUDGET COMMENTS & PERFORMANCE MEASURES

The FY 2020 Parks budget includes a 4.7% increase over the FY 2019 budget. As with all departments with personnel, changes include a proposed 4.5% merit/market increase, an actuarially required increase in Retirement - Health/Life (\$10,090), and a decrease in the TCRS contribution from 14% to 12% of payroll (\$9,740). No change is proposed for the contribution to Health Insurance. Equipment purchases in 2020 have that line item \$25,500 higher than in FY 2019. This includes funding for two (2) new Gator ATV's, a Sand Pro, mower, and turf aerator. The department's contribution to the Equipment Replacement Fund is increasing by \$19,000 for future replacement of radios.

The Capital Projects Fund will provide funding for a sickle mower (\$20,000), as well as \$420,000 for projects in Maryland Way Park and Smith Park. The Facilities Maintenance Fund includes \$195,000 for general maintenance projects at Crockett Park, Granny White Park, Owl Creek Park, and River Park.

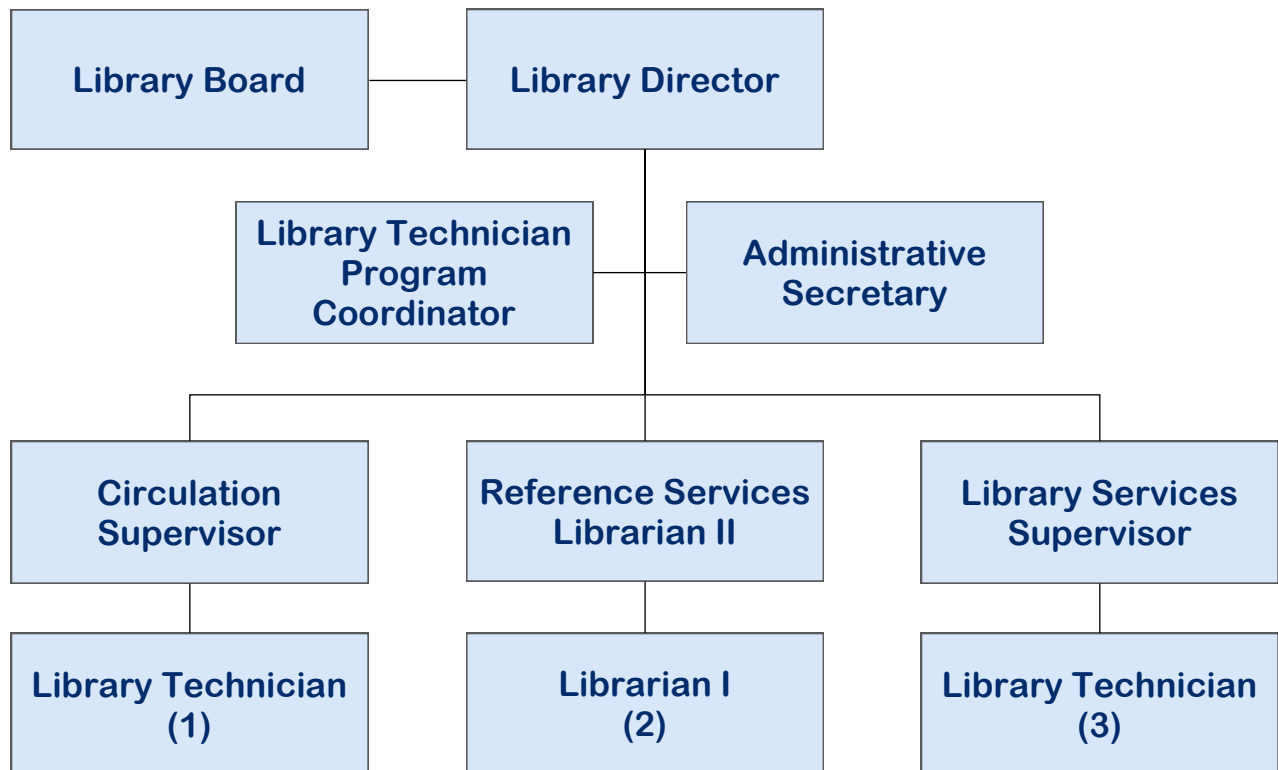
PERFORMANCE MEASURES	Actual FY 2017	Actual FY 2018	Target FY 2019	Target FY 2020
Percent of Parks & Facilities found to be "well-maintained" in internal audit	100%	100%	100%	100%
Total Number of Parks & Facilities to maintain/Number of Parks & Facilities that require non-routine maintenance or repair	133/3	133/4	133/4	133/4

AUTHORIZED PERSONNEL

Position / Title	Actual FY 2017	Actual FY 2018	Budget FY 2019	Budget FY 2020
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	4	4	4	4
Maintenance Workers	<u>9</u>	<u>9</u>	<u>9</u>	<u>9</u>
Total Parks	16	16	16	16

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

2019-2020 Non-Routine Work Plan

The Library proposes the following as its goals and objectives for the non-routine work plan for the 2019-2020 fiscal year.

1. REDUCTION AND INTERFILING OF REFERENCE COLLECTION

One of the primary research collections at the John P. Holt Brentwood Library is the reference (print) collection located in both adult and children. The reference collection is a non-circulating collection with authoritative content that remains uncirculated so that their information is always maintained in the library. In the last few decades, the way the public locates information has changed and online researching is the primary method patrons use to locate resources. The goal of this project is to reduce the reference collection based upon use and the availability of online alternatives. The existing titles would be interfiled with the general collection to be located by the browsing public. The result of this goal would be a) easier accessibility to the resources not often found online; b) increased convenience in locating the information; c) more efficient use of space in the Library; d) more effective return on investment.

Target Date: May 31, 2020

2. IMPLEMENTATION OF HOLT FUNDS IMPROVEMENT PROJECTS

The John P. Holt Brentwood Library and the City of Brentwood completed a survey in November 2018 to collect suggestions on the best use of the "Holt funds." The responses were analyzed and that will have the largest number of responses, and with the largest positive impact on the community. The four concepts to focus upon for further cost exploration are (in no specific order): a) solar panels; b) a coffee shop or kiosk; c) furniture upgrades or replacements to provide more seating while preserving privacy; and d) potential development of a mixed-use room and a new space for the Brentwood Room that would include interactive history displays.

After initial discussion of these ideas with the City Commission, Library staff, the Library Board, and the Friends of the Library will continue research and further development of project plans and proposals for final funding authorization by the City Commission and implementation during FY 2020.

Target Date: May 31, 2020

Public Library

MISSION & EXPENDITURE SUMMARY

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.

Category	Actual FY 2017	Actual FY 2018	Budget FY 2019	YTD Actual FY 2019	Budget FY 2020
Personnel Services	\$ 1,292,681	\$ 1,390,599	\$ 1,416,490	\$ 917,438	\$ 1,446,205
Operating Expenditures	\$ 1,149,387	\$ 1,074,784	\$ 1,164,690	\$ 790,729	\$ 1,212,290
Capital Outlay	7,000	-	12,320	12,314	-
Total	\$ 2,449,068	\$ 2,465,383	\$ 2,593,500	\$ 1,720,481	\$ 2,658,495

BUDGET COMMENTS & PERFORMANCE MEASURES

The 2020 Library budget reflects an overall 2.5% increase from FY 2019. Changes in Personnel Services are similar to all departments with staff, including a proposed 4.5% merit/market increase, an actuarially required increase in Retirement - Health/Life (\$7,570), and a decrease in the TCRS contribution from 14% to 12% of payroll (\$10,485). No change is proposed for the contribution to Health Insurance.

Other changes include an increase in R/M Buildings (\$13,870), which includes \$5,000 for a new cooling system in the IT server room, more purchases for Books, Catalogues, and Brochures in both the adult and children's sections will cost an additional \$12,000. E-Books have increased \$5,400, while Audio Visuals have decreased \$2,000 based on demand. Furniture and Fixtures have decreased \$12,320 due to non-recurring purchases budgeted in FY 2019.

PERFORMANCE MEASURES	Actual FY 2017	Actual FY 2018	Target FY 2019	Target FY 2020
Annual items checked out	753,524	863,726	760,000	870,000
Program Attendance	30,700	29,167	31,000	31,000
Volunteer work hours contributed	10,004	8,227	11,000	10,000

AUTHORIZED PERSONNEL

Position / Title	Actual FY 2017	Actual FY 2018	Budget FY 2019	Budget FY 2020
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	5	5	5	5
Total Library	12	12	12	12

Education

MISSION & EXPENDITURE SUMMARY

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.

Category	Actual FY 2017	Actual FY 2018	Budget FY 2019	YTD Actual FY 2019	Budget FY 2020
Brentwood High	\$ 60,000	\$ 60,000	\$ 62,400	\$ 62,400	\$ 62,400
Brentwood Middle	\$ 15,000	\$ 15,000	\$ 15,600	\$ 15,600	\$ 15,600
Crockett Elementary	\$ 10,000	\$ 10,000	\$ 10,400	\$ 10,400	\$ 10,400
Lipscomb Elementary	\$ 10,000	\$ 10,000	\$ 10,400	\$ 10,400	\$ 10,400
Scales Elementary	\$ 10,000	\$ 10,000	\$ 10,400	\$ 10,400	\$ 10,400
Woodland Middle	\$ 15,000	\$ 15,000	\$ 15,600	\$ 15,600	\$ 15,600
Edmondson Elementary	\$ 10,000	\$ 10,000	\$ 10,400	\$ 10,400	\$ 10,400
Kenrose Elementary	\$ 10,000	\$ 10,000	\$ 10,400	\$ 10,400	\$ 10,400
Ravenwood High	\$ 60,000	\$ 60,000	\$ 62,400	\$ 62,400	\$ 62,400
Sunset Elementary	\$ 10,000	\$ 10,000	\$ 10,400	\$ 5,100	\$ 10,400
Sunset Middle	\$ 15,000	\$ 15,000	\$ 15,600	\$ 15,600	\$ 15,600
Jordan Elementary	\$ -	\$ -	\$ 10,400	\$ 10,400	\$ 10,400
Unallocated					
Total	\$ 225,000	\$ 225,000	\$ 244,400	\$ 239,100	\$ 244,400

BUDGET COMMENTS & PERFORMANCE MEASURES

Funding is provided in accordance with the adopted educational funding policy. The FY 2020 budget provides \$244,400 for education, the same as approved in FY 2019, assuming full funding for Sunset Elementary. Under the adopted educational funding policy, the City Commission formally allocates funds to each school prior to adoption of the budget. A total of seven (7) elementary schools, three (3) middle schools and two (2) high schools are eligible for funding. Note that Sunset Elementary's funding level, per policy, is contingent upon whether the student population consists of a majority of Brentwood resident students. Since 1986, the City has voluntarily contributed over \$5.5 million to public schools serving Brentwood children.

AUTHORIZED PERSONNEL

No personnel are assigned to this activity.

Economic Development

MISSION & EXPENDITURE SUMMARY

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.

Category	Actual FY 2017	Actual FY 2018	Budget FY 2019	YTD Actual FY 2019	Budget FY 2020
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	10,000	10,000	10,000	10,000	10,000
Capital Outlay	-	-	-	-	-
Total	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000

BUDGET COMMENTS & PERFORMANCE MEASURES

The FY 2020 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. Services provided include assisting existing businesses with obtaining state incentives for expansion projects, facilitating corporate relocation site visits, etc.

PERFORMANCE MEASURES	Actual FY 2017	Actual FY 2018	Target FY 2019	Target FY 2020
Avg. Brentwood household income *	\$203,010	N/A	\$200,000	\$209,000
Median Brentwood household income *	\$151,722	N/A	\$150,000	\$156,000
Avg. Williamson household income *	\$137,947	N/A	\$135,000	\$142,000
Med. Williamson household income *	\$103,543	N/A	\$103,000	\$106,000

* Source: U.S. Census Bureau, American Communities Survey, 5-Year Estimates, 2017

"Average" income is "mean" income as defined by Census Bureau; FY 2018 data not available as of April 2019

AUTHORIZED PERSONNEL

There are no staff assigned to this activity.

Historic Sites

MISSION & EXPENDITURE SUMMARY

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.

Category	Actual FY 2017	Actual FY 2018	Budget FY 2019	YTD Actual FY 2019	Budget FY 2020
Personnel Services	\$ 3,099	\$ 5,506	\$ 6,715	\$ 7,468	\$ 32,810
Operating Expenditures	143,469	145,886	149,050	82,216	183,455
Capital Outlay	-	-	-	-	-
Total	\$ 146,568	\$ 151,392	\$ 155,765	\$ 89,684	\$ 216,265

BUDGET COMMENTS & PERFORMANCE MEASURES

Significant changes to the operation of Brentwood's historic homes during fiscal years 2018 and 2019 have greatly improved the City's ability to cover costs associated with operation of these historic assets. These included staff changes, compensation formula, pricing, marketing, and policy changes that were all designed to maximize the revenue earning potential of the homes. The FY 2020 budget reflects an overall 92% increase in rental revenue (\$120,000) compared to the FY 2019 budget, with the expected number of FY 2020 events being 76% higher than the original number projected in the FY 2019 budget. Both of these numbers are projected based on FY 2019 actual experience and advance FY 2020 bookings.

Total expenditures are expected to rise by 38% (\$60,500), including an increase in part-time labor to attend the significantly higher number of Ravenswood Mansion weekend events and provide venue logistical and administrative support. Net "profit", excluding personnel services expenses of the Event Venue Coordinator, is expected to improve from -\$12,328 in FY 2018 to +\$106,000 for FY 2019.

Notable operating and maintenance related expenditures include upgraded landscaping (\$4,800) and a new permanent handicap ramp at the Cool Springs House (\$15,000), repair of the interior kitchen wall at Ravenswood (\$8,000), and exterior lighting in the back yard of Ravenswood (\$8,000).

PERFORMANCE MEASURES	Actual FY 2017	Actual FY 2018	Target FY 2019	Target FY 2020
Cool Springs House Rental Revenue	\$34,625	\$47,681	\$45,000	\$80,000
Cool Spring House Number of Bookings	67	84	70	118
Ravenswood Mansion Rental Revenue	\$63,423	\$73,666	\$85,000	\$170,000
Ravenswood Mansion Number of Bookings	27	34	37	70

AUTHORIZED PERSONNEL

There are no full-time staff assigned to this activity. The Event Venue Coordinator appears in the Community Relations Department.

Operating Transfers

MISSION & EXPENDITURE SUMMARY

This activity provides for operating transfers from the General Fund to the Debt Service Fund, Municipal Center Fund, Emergency Communications District Fund, and Facilities Maintenance Fund 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.

Transfer	Actual FY 2017	Actual FY 2018	Budget FY 2019	YTD Actual FY 2019	Budget FY 2020
Debt Service Fund	\$ 2,950,000	\$ 2,950,000	\$ 3,100,000	\$ 3,100,000	\$ 3,250,000
Municipal Center Fund	610,000	670,000	685,000	685,000	685,000
ECD fund	484,700	484,700	484,700	484,700	484,700
Equipment Repl. Fund	45,000	45,000	-	-	-
Capital Projects Fund	5,655,000	8,005,000	-	-	-
Capital Projects (Fund Bal.)	-	-	-	-	-
Facilities Maintenance Fund	200,000	200,000	350,000	350,000	350,000
Total	\$ 9,944,700	\$ 12,354,700	\$ 4,619,700	\$ 4,619,700	\$ 4,769,700

BUDGET COMMENTS & PERFORMANCE MEASURES

In FY 2020, a \$3,250,000 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 2019, with this increase needed in anticipation of a planned \$13 million G.O. bond issue in FY 2020 for the police headquarters building. Additional increases will be needed in FY 's 2021, 2022, and 2023.

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 no change from FY 2019.

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 2020, the same as FY 2019, to adequately cover the cost of emergency communication services.

In FY 2020, 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 reflects no increase from FY 2019.

AUTHORIZED PERSONNEL

There are no staff assigned to this activity.

GENERAL FUND COMPONENT ACTIVITIES

Equipment Replacement Fund

MISSION

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 annual transfers from each department, and the equipment to be purchased is identified in the 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 2020 has increased by \$113,000, from \$1,657,000 to \$1,770,000. Increased transfers from departments include \$22,000 from Police, \$9,000 from Fire, \$29,000 from Technology, \$19,000 from Parks and Recreation, \$33,000 from Public Works, and \$1,000 from Traffic Signalization. The transfers from Parks, Public Works, and Technology include the first year contribution toward replacement of the new non-public safety radios (\$56,000).

Funding in FY 2020 will provide for replacement of a chipper truck (\$90,000), heavy duty pickup (\$55,000), and a chipper machine (\$45,000) in Public Works, and fourteen (14) replacement vehicles in the Police Department (\$500,000). The chipper machine and four of the fourteen police vehicles have not previously been in the Equipment Replacement Fund. This will require a FY 2019 year-end transfer from General Fund excess revenues to the Equipment Replacement Fund of \$190,000. FY 2020 funding also includes replacement of 28 mobile data terminals (\$72,000) between PD and FD, and 59 computers in various departments (\$78,800).

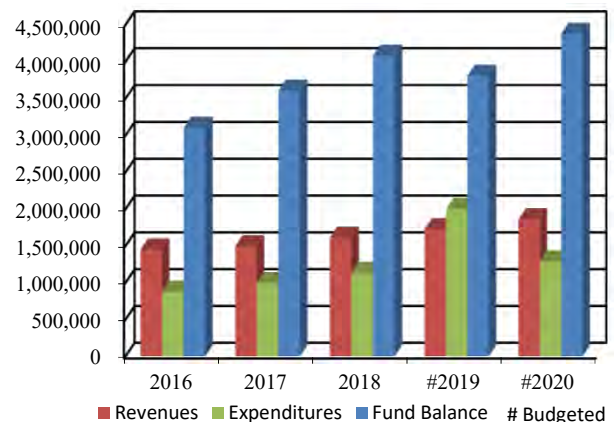
SUMMARY

	Actual FY 2017	Actual FY 2018	Budget FY 2019	YTD Actual FY 2019	Budget FY 2020
Revenues					
Other Financing Source	\$ 1,402,000	\$ 1,512,000	\$ 1,657,000	\$ 1,682,908	\$ 1,770,000
Uses of Money and Property	92,148	98,717	70,000	97,449	90,000
Total Revenues	\$ 1,494,148	\$ 1,610,717	\$ 1,727,000	\$ 1,780,357	\$ 1,860,000
Expenditures					
Non Capital Outlay	\$ 274,598	\$ 48,228	\$ 264,000	\$ 16,656	\$ 225,000
Capital Outlay	717,538	1,087,645	1,736,000	1,135,731	1,065,000
Total Expenditures	\$ 992,136	\$ 1,135,873	\$ 2,000,000	\$ 1,152,387	\$ 1,290,000

PERSONNEL

No personnel are directly assigned to this activity

EXPENDITURE CHART



Facilities Maintenance Fund

MISSION

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 2020. This represents no change from the FY 2019.

Projects totaling \$420,000 are proposed for funding in FY 2020. This includes \$195,000 for the Parks & Recreation Department for miscellaneous park and trail repairs, including replacement of the parking lot lighting with energy-efficient LED's at Granny White Park and Crockett Park (\$85,000), as well as tennis court resurfacing at both of those parks (\$60,000). Trail overlays are budgeted at \$100,000, and several smaller projects, such as painting the restrooms and resurfacing the basketball court at Owl Creek (\$10,000) are also proposed. Also budgeted in FY 2020 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.

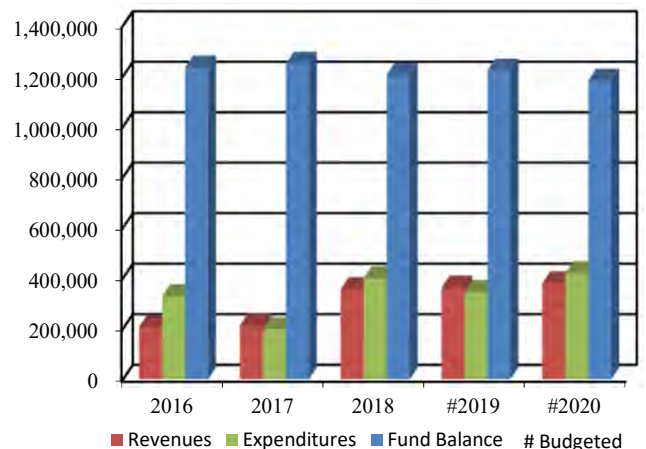
SUMMARY

	Actual FY 2017	Actual FY 2018	Budget FY 2019	YTD Actual FY 2019	Budget FY 2020
Revenues					
Other Financing Source	\$ 200,000	\$ 200,000	\$ 350,000	\$ 350,000	\$ 350,000
Uses of Money and Property	13,225	156,039	12,000	23,574	30,000
Total Revenues	\$ 213,225	\$ 356,039	\$ 362,000	\$ 373,574	\$ 380,000
Expenditures					
Operating Expenditures	\$ 198,341	\$ 399,470	\$ 345,000	\$ 34,562	\$ 420,000
Total Expenditures	\$ 198,341	\$ 399,470	\$ 345,000	\$ 34,562	\$ 420,000

PERSONNEL

No personnel are directly assigned to this activity

EXPENDITURE CHART



Post Employment Benefits Fund

MISSION

The Post Employment Benefits Fund (PEBF), allows for the accumulation of funds for payment of 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 that ensures funds are used only for qualified retiree benefits and to enhance the return on investment of idle funds. All 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 \$565,000, which is 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. This allows the City 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 \$700,000.

BUDGET COMMENTS

Actual retiree benefit premiums and claims are paid from the Trust. The FY 2020 budget for the PEBF does not reflect budgeted amounts for the Trust transfer, retiree benefits, or auditing expenses. These are reflected only in the Trust. The FY 2020 budget does not reflect any expenditures for retiree health insurance beyond what is in the Trust.

Funding in FY 2020 is provided through a \$25,000 transfer from the General Fund, an amount that has been reduced by \$25,000 from FY 2019. 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.

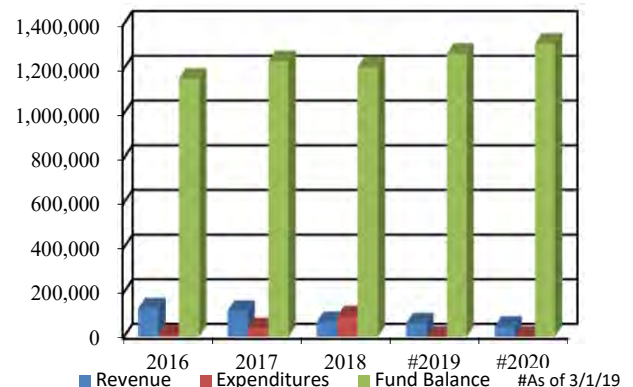
SUMMARY

	Actual FY 2017	Actual FY 2018	Budget FY 2019	YTD Actual FY 2019	Budget FY 2020
Revenues					
Other Financing Source	\$ 106,291	\$ 50,000	\$ 50,000	\$ 50,000	\$ 25,000
Uses of Money and Property	9,423	15,625	10,000	16,484	20,000
Total Revenues	\$ 115,714	\$ 65,625	\$ 60,000	\$ 66,484	\$ 45,000
Expenditures					
Operating Expenditures	\$ 7,500	\$ 38,000	\$ 92,045	\$ -	\$ -
Total Expenditures	\$ 7,500	\$ 38,000	\$ 92,045	\$ -	\$ -

PERSONNEL

No personnel are directly assigned to this activity

FUND PERFORMANCE



Post Employment Benefits Trust

Fiduciary Fund - For Informational
Purposes Only

MISSION

This fiduciary fund centralizes payment of post employment life/health insurance benefits for qualified employees, which is determined by age and years of service at retirement. The Government Accounting Standards Board 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.

BUDGET COMMENTS

For FY 2020, the net OPEB Obligation (the Annual Required Contribution after adjustment for investments and pre-funding) is \$1,112,000. A total of \$956,550 will be transferred from the General Fund, \$108,581 from the Water & Sewer Fund, and \$47,569 from the Emergency Communications District Fund to the Post Employment Benefits Trust for payment of future post-retirement insurance benefit obligations. Revenues - Other Financing Sources also includes \$25,000 in anticipated stop loss reimbursements for retiree claims.

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 2020 budgeted amounts are shown for informational purposes only. As of March 31, 2019, the market value of the Trust Fund is \$10,669,908, an increase of \$713,171 from the March 31, 2018 market value of \$9,956,737.

SUMMARY

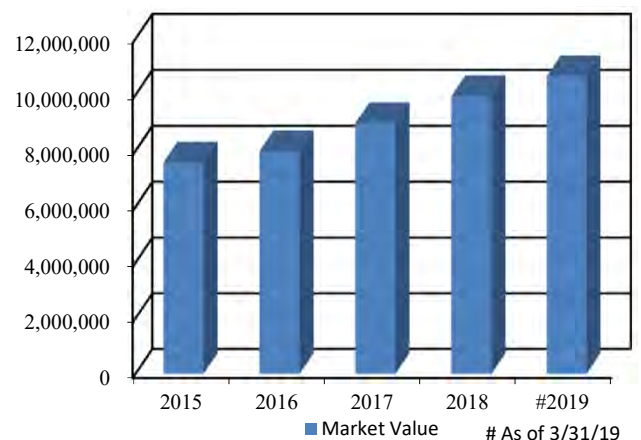
	Actual FY 2017	Actual FY 2018	Budget FY 2019	YTD Actual * FY 2019	Budget FY 2020
Revenues					
Other Financing Source	\$ 740,388	\$ 968,649	\$ 945,000	\$ 700,775	\$ 1,137,700
Uses of Money and Property	654,925	438,726	-	272,993	-
Total Revenues	\$ 1,395,313	\$ 1,407,375	\$ 945,000	\$ 973,768	\$ 1,137,700
Expenditures					
Retiree Benefits	\$ 494,941	\$ 547,537	\$ 550,000	\$ 300,071	\$ 550,000
Professional Services	-	9,500	-	-	-
Total Expenditures	\$ 494,941	\$ 557,037	\$ 550,000	\$ 300,071	\$ 550,000

*9 mos.

PERSONNEL

No personnel are directly assigned to this activity

MARKET VALUE OF FUND ASSETS



SPECIAL REVENUE FUNDS

State Street Aid Fund

MISSION

This activity segregates State gasoline taxes and their use. The State distributes Gasoline Tax to cities on a per capita basis. Receipts must be held separately and used for construction/maintenance of city streets and related street expenditures. Streets are defined as streets, highways, avenues, boulevards, right-of-ways, bridges, tunnels, public parking, and other public ways dedicated to public use. 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.

BUDGET COMMENTS

In FY 2020, \$2,740,000 is programmed for the annual street resurfacing program from this fund, which includes \$1,240,000 in carry-forward funding from FY 2019. Combined with a proposed \$800,000 from the General Fund (Public Works Dept.) for this purpose, a total of \$3,540,000 is available for resurfacing in FY 2020. The City strives to maintain a street resurfacing program on a 20 year cycle.

The 2017 IMPROVE Act increased fuel taxes in FY 2018 by 4 cents, with additional 1 cent increases in FY 2019 and FY 2020. The increase in Brentwood's population identified by the 2018 Special Census also served to increase State Street Aid funding. Estimated revenues for FY 2020 are \$1,625,000, an increase of \$95,000 from the FY 2019 budget amount. FY 2020 revenue collections plus reserves in the State Street Aid Fund are sufficient to cover the expenditures in FY 2020. Future cash flow projections for the State Street Aid Fund indicate the fund will be able to increase funding to \$1,600,000 in FY 2021, followed by \$100,000 increases annually through FY 2025.

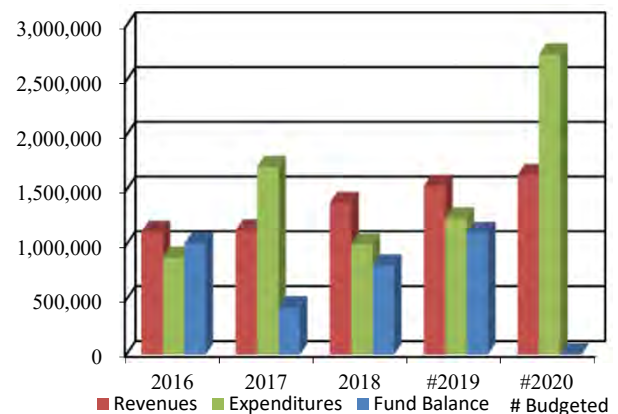
SUMMARY

	Actual FY 2017	Actual FY 2018	Budget FY 2019	YTD Actual FY 2019	Budget FY 2020
Revenues					
Intergovernmental	\$ 1,118,235	\$ 1,364,811	\$ 1,530,000	\$ 914,515	\$ 1,625,000
Uses of Money and Property	11,989	15,074	8,150	11,056	10,000
Total Revenues	<u>\$ 1,130,223</u>	<u>\$ 1,379,885</u>	<u>\$ 1,538,150</u>	<u>\$ 925,571</u>	<u>\$ 1,635,000</u>
Expenditures					
Operating Expenditures	\$ 1,712,135	\$ 1,001,494	\$ 1,240,000	\$ -	\$ 2,740,000
Total Expenditures	<u>\$ 1,712,135</u>	<u>\$ 1,001,494</u>	<u>\$ 1,240,000</u>	<u>\$ -</u>	<u>\$ 2,740,000</u>

PERSONNEL

No personnel are directly assigned to this activity

EXPENDITURE CHART



Public Works Project Fund

MISSION

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.

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. FY 2019 funding (\$2,000,000) was transferred to the Capital Projects Fund for the Sunset Road Phase II widening from Ragsdale Road north to Concord Road. Another \$2,750,000 is proposed to be transferred for this purpose in FY 2020.

Fee collections for FY 2020 (\$465,250) are conservatively estimated based on 175 new housing starts (\$215,000) plus \$250,250 in collections from commercial development.

A study of the Public Works Project Fee is being conducted to determine if the fee is appropriately set, or if modifications are necessary. Any proposed changes would be brought to the City Commission in FY 2020.

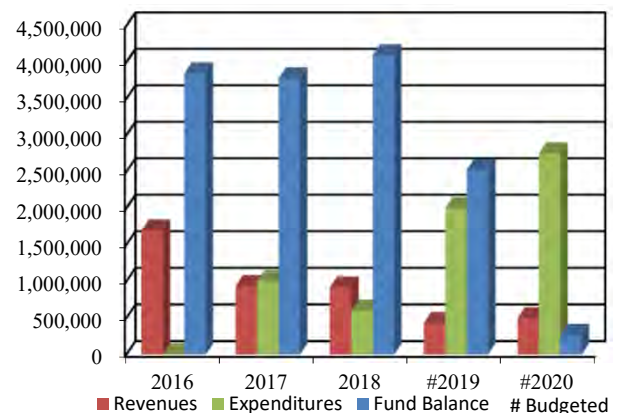
SUMMARY

	Actual FY 2017	Actual FY 2018	Budget FY 2019	YTD Actual FY 2019	Budget FY 2020
Revenues					
Intergovernmental	\$ 899,015	\$ 851,067	\$ 400,000	\$ 564,852	\$ 465,250
Uses of Money and Property	34,141	63,007	30,000	35,881	30,000
Total Revenues	\$ 933,156	\$ 914,074	\$ 430,000	\$ 600,733	\$ 495,250
	Actual FY 2017	Actual FY 2018	Budget FY 2019	YTD Actual FY 2019	Budget FY 2020
Expenditures					
Operating Expenditures	\$ 1,000,000	\$ 600,000	\$ 2,000,000	\$ 2,000,000	\$ 2,750,000
Total Expenditures	\$ 1,000,000	\$ 600,000	\$ 2,000,000	\$ 2,000,000	\$ 2,750,000

PERSONNEL

No personnel are directly assigned to this activity

EXPENDITURE CHART



Drug Fund

MISSION

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 2020 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.

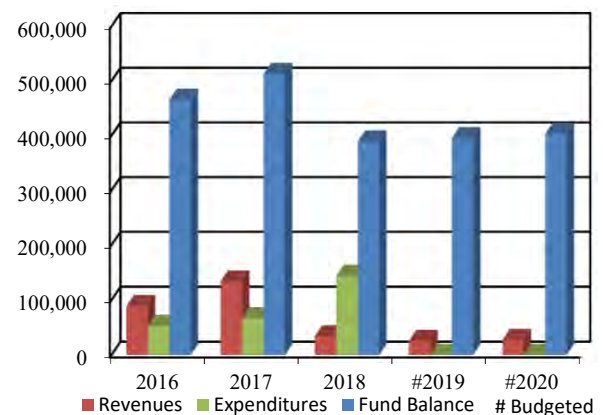
SUMMARY

	Actual FY 2017	Actual FY 2018	Budget FY 2019	YTD Actual FY 2019	Budget FY 2020
Revenues					
Intergovernmental	\$ 128,286	\$ 26,658	\$ 20,000	\$ 73,814	\$ 20,000
Uses of Money and Property	5,508	7,629	6,000	6,580	8,000
Total Revenues	\$ 133,794	\$ 34,286	\$ 26,000	\$ 80,393	\$ 28,000
	Actual FY 2017	Actual FY 2018	Budget FY 2019	YTD Actual FY 2019	Budget FY 2020
Expenditures					
Operating Expenditures	\$ 86,801	\$ 157,729	\$ 20,000	\$ 4,645	\$ 20,000
Total Expenditures	\$ 86,801	\$ 157,729	\$ 20,000	\$ 4,645	\$ 20,000

PERSONNEL

No personnel are directly assigned to this activity

EXPENDITURE CHART



Adequate Facilities Tax Fund

MISSION

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 have averaged \$485,000 over the past ten years, with the highest year being \$713,000 in FY 2016. Given this revenue source can fluctuate based on the housing market, the FY 2020 budget projects a conservative \$450,000 in revenue, which is unchanged from FY 2019.

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 2019 is a little less than \$1,100,000. No expenditure of funds is proposed for FY 2020.

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.

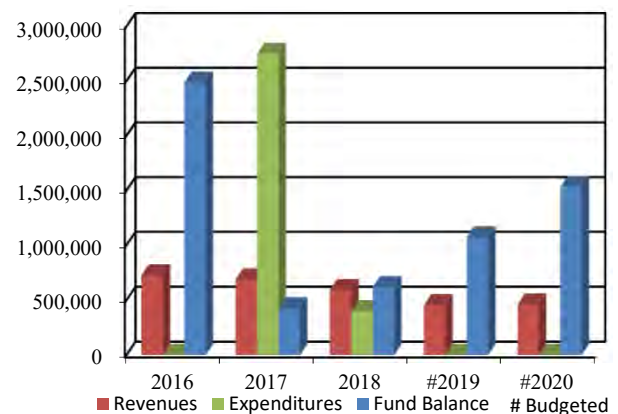
SUMMARY

	Actual FY 2017	Actual FY 2018	Budget FY 2019	YTD Actual FY 2019	Budget FY 2020
Revenues					
Other Financing Sources	\$ 669,388	\$ 586,041	\$ 450,000	\$ 265,461	\$ 450,000
Uses of Money and Property	20,056	6,358	4,000	11,218	10,000
Total Revenues	\$ 689,445	\$ 592,399	\$ 454,000	\$ 276,679	\$ 460,000
	Actual FY 2017	Actual FY 2018	Budget FY 2019	YTD Actual FY 2019	Budget FY 2020
Expenditures					
Operating Expenditures	\$ 2,750,000	\$ 400,000	\$ -	\$ -	\$ -
Total Expenditures	\$ 2,750,000	\$ 400,000	\$ -	\$ -	\$ -

PERSONNEL

No personnel are directly assigned to this activity

EXPENDITURE CHART



INTERNAL SERVICE FUNDS

Fuel Fund

MISSION

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 fairly steady in the time since. As a result, the Fuel Fund is projected to have a fund balance at the end of FY 2019 of approximately \$775,000, twice the annual fuel cost for the City. 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 2020. This will generate projected revenue of \$377,100. 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.

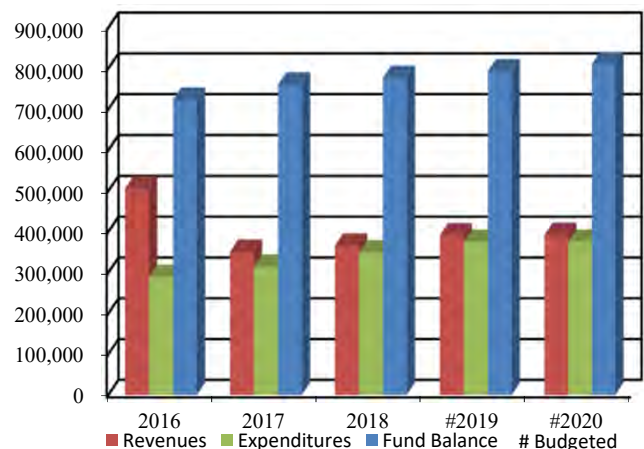
SUMMARY

	Actual FY 2017	Actual FY 2018	Budget FY 2019	YTD Actual FY 2019	Budget FY 2020
Revenues					
Other Financing Source	\$ 344,100	\$ 353,692	\$ 383,100	\$ 236,304	\$ 377,100
Uses of Money and Property	6,630	12,246	8,000	10,765	15,000
Total Revenues	\$ 350,730	\$ 365,937	\$ 391,100	\$ 247,069	\$ 392,100
Expenditures					
Operating Expenditures	\$ 313,668	\$ 349,146	\$ 375,000	\$ 249,190	\$ 375,000
Total Expenditures	\$ 313,668	\$ 349,146	\$ 375,000	\$ 249,190	\$ 375,000

PERSONNEL

No personnel are directly assigned to this activity

EXPENDITURE CHART



Insurance Fund

MISSION

This fund was created 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 2018 was \$2.25 million, and based on claims experience and trends to date, is expected to exceed **\$2.5 million** of June 30, 2019.

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 2020, the budgeted cost in each activity is **\$11,234 per eligible employee**, which is the same amount budgeted in FY 2019. The cost is automatically transferred (1/12) from the department operating budgets to the Insurance Fund each month.

The FY 2020 budget for the health insurance division anticipates total expenditures of \$4,290,000 which is an increase of \$172,500 from FY 2019. 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 2020, staff will continue to work with the City's benefits consultant to identify and recommend additional plan design strategies and limit future year cost increases to a manageable level. The FY 2020 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.

Insurance Fund

BUDGET COMMENTS (cont'd)

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 2020, a total of \$249,430 has been budgeted in the various activities with personnel, an amount unchanged from FY 2019. The fund balance in the worker's compensation division projected at approximately \$410,000 at June 30, 2019. Using the last five years of claims experience, this represents 1.4 years of claims coverage.

SUMMARY

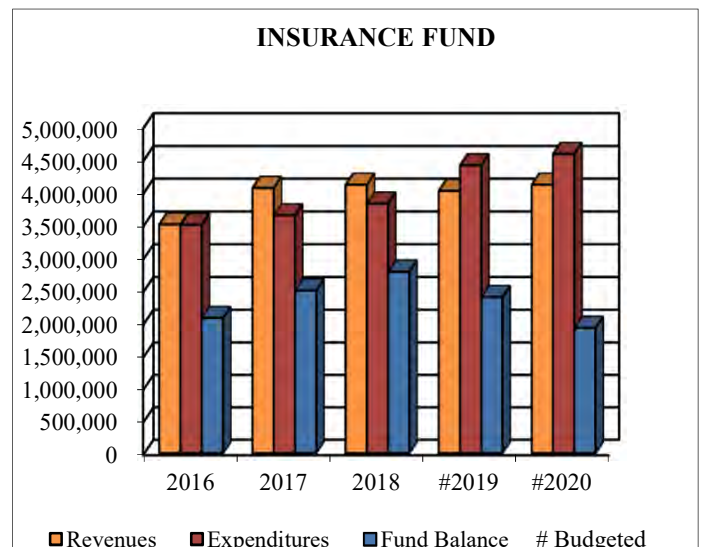
	Actual FY 2017	Actual FY 2018	Budget FY 2019	YTD Actual FY 2019	Budget FY 2020
Revenues					
Other Financing Source - Health	\$ 3,755,839	\$ 3,805,569	\$ 3,738,860	\$ 2,611,391	\$ 3,811,885
Other Financing Source - WC	277,145	249,430	249,430	166,286	249,430
Uses of Money and Property	29,212	55,948	30,000	44,902	50,000
Total Revenues	\$ 4,062,195	\$ 4,110,947	\$ 4,018,290	\$ 2,822,579	\$ 4,111,315

	Actual FY 2017	Actual FY 2018	Budget FY 2019	YTD Actual FY 2019	Budget FY 2020
Expenditures					
Operating Expenditures - Health	\$ 3,348,103	\$ 3,484,074	\$ 4,117,500	\$ 2,088,396	\$ 4,290,000
Operating Expenditures - WC	295,787	339,322	290,000	227,347	290,000
Total Expenditures	\$ 3,643,890	\$ 3,823,396	\$ 4,407,500	\$ 2,315,743	\$ 4,580,000

PERSONNEL

No personnel are directly assigned to this activity

EXPENDITURE CHART



DEBT SERVICE FUND

Debt Service Fund

MISSION

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 (\$3,250,000 proposed in FY 2020) 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 2020, the total outstanding General Obligation long-term debt is 0.6% of the total assessed value of taxable property in Brentwood assessed as of September 4, 2018.

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 2020, the total debt service on long-term debt is 7.5% 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 2019 will be 107% of the target amount. Revenues exceed expenditures in FY 2020 by \$341,000.

BUDGET COMMENTS

The projected Debt Service fund balance as of June 30, 2019 is \$2,833,600. Total debt service obligations for FY 2020 will be \$2,988,060, an increase of \$345,895 from the FY 2019 budgeted expenditure of \$2,642,165. 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. Total FY 2020 revenues are projected at \$3,335,000, including a \$3,250,000 transfer from the General Fund, an increase of \$150,000 from the FY 2019 transfer amount. This increase is necessary in anticipation of a \$13 million G.O. bond issue in FY 2020 for the police headquarters project. Additional increases are projected in FY's 2021-2024.

SUMMARY

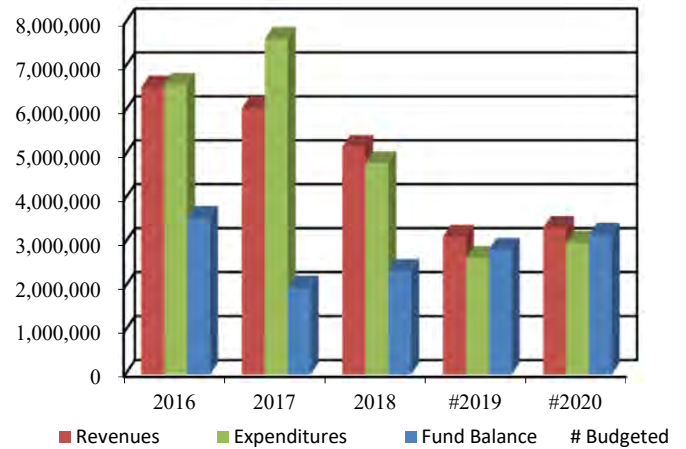
	Actual FY 2017	Actual FY 2018	Budget FY 2019	YTD Actual FY 2019	Budget FY 2020
Revenues					
Other Financing Source	\$ 2,993,213	\$ 3,087,627	\$ 3,100,000	\$ 3,100,000	\$ 3,250,000
Uses of Money and Property	30,008	49,829	30,000	59,657	85,000
Bond Refunding Proceeds	3,030,000	2,040,000	-	-	-
Total Revenues	\$ 6,053,221	\$ 5,177,456	\$ 3,130,000	\$ 3,159,657	\$ 3,335,000
Expenditures					
Principal	\$ 3,885,000	\$ 2,085,000	\$ 2,064,000	\$ 2,064,000	\$ 2,115,000
Interest	607,673	532,534	578,165	578,155	873,060
Subtotal	4,492,673	2,617,534	2,642,165	2,642,155	2,988,060
Bond Refunding Payments	3,083,485	2,155,080	-	-	-
Other	58,761	29,484	6,800	4,430	6,000
Total Expenditures	\$ 7,634,918	\$ 4,802,097	\$ 2,648,965	\$ 2,646,585	\$ 2,994,060

Debt Service Fund

PERSONNEL

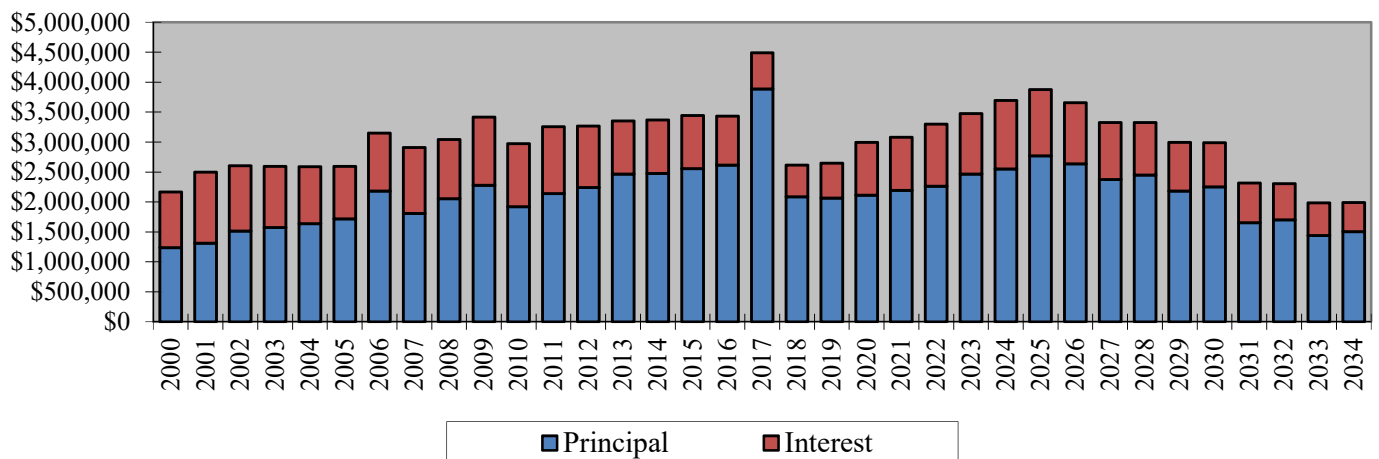
No personnel are directly assigned to this activity

EXPENDITURE CHART



Debt Service Chart

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 defeasance.

Debt Service Fund

Debt Obligations

<u>Obligation</u>	<u>Amount Outstanding</u>
\$4,760,000 2009 G.O. Public Improvement Bonds due in increasing annual installments through March 1, 2030, at varying rates of interest from 2.50% to 4.00%.	230,000
\$7,385,000 2011 G.O. Public Refunding Bonds due in increasing annual installments through September 1, 2024, at varying rates of interest from 2.00% to 3.00%.	1,425,000
\$4,845,000 2011 G.O. Public Improvement Bonds due in increasing annual installments through September 1, 2031, at varying rates of interest from 3.00% to 3.625%.	1,575,000
\$3,250,000 2012 G.O. Public Refunding Bonds due in increasing annual installments through September 1, 2025, at a 2% interest rate.	2,235,000
\$4,895,000 2013 G.O. Public Improvement Bonds due in increasing annual installments through September 1, 2033, at varying rates of interest from 2.00% to 3.750%.	3,900,000
\$3,035,000 2016 G.O. Public Refunding Bonds due in increasing annual installments through March 1, 2030 at a 2% rate	2,930,000
\$3,030,000 2017 G.O. Public Refunding Bonds due in increasing annual installments through September 01, 2027 at varying rates of interest from 2% to 3%	2,740,000
\$2,040,000 2017A G.O. 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	1,628,000
\$1,750,000 2018 Capital Outlay Note (2018B) due in increasing annual installments through 2030 at a 3.24% interest rate	1,628,000
Total Outstanding General Obligation Bonds	20,331,000
(PROPOSED) - 2019 (FY 2020) G.O. Public Improvement Bonds	13,000,000
Total Outstanding and Proposed General Obligation Bonds	\$ 33,331,000

Debt Service Fund

Schedule of Debt Service Requirements - Outstanding General Obligation Bonds

Year	2009 G.O. Bonds		2011 G.O. Refunding Bonds		2011 G.O. Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest
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>\$ 230,000</u>	<u>\$ 10,063</u>	<u>\$ 1,575,000</u>	<u>\$ 100,313</u>	<u>\$ 1,425,000</u>	<u>\$ 132,075</u>
Year	2017 G.O. Refunding Bonds		2017A G.O. Refunding Bonds		2018A Capital Outlay Note	
	Principal	Interest	Principal	Interest	Principal	Interest
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>2,740,000</u>	<u>256,128</u>	<u>2,040,000</u>	<u>583,175</u>	<u>1,628,000</u>	<u>333,302</u>

Debt Service Fund

Schedule of Debt Service Requirements - Outstanding General Obligation Bonds

Year	2012 G.O. Refunding Bonds		2013 G.O. Bonds		2016 G.O. Refunding Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest
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>\$ 2,235,000</u>	<u>\$ 160,050</u>	<u>\$ 3,900,000</u>	<u>\$ 1,039,044</u>	<u>\$ 2,930,000</u>	<u>\$ 387,500</u>

Year	2018B Capital Outlay Note		TOTAL	
	Principal	Interest	Principal	Interest
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>1,628,000</u>	<u>333,298</u>	<u>20,331,000</u>	<u>3,334,948</u>

CAPITAL PROJECTS FUND

Capital Projects Fund

SUMMARY

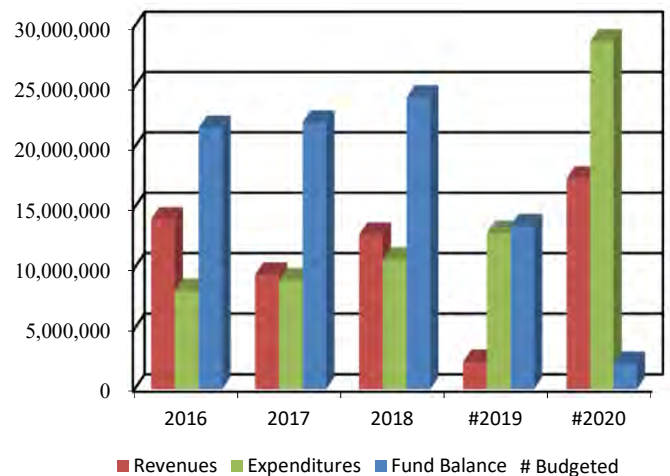
	Actual FY 2017	Actual FY 2018	Budget FY 2019	YTD Actual FY 2019	Budget FY 2020
Revenues					
Intergovernmental	\$ 447,326	\$ 299,276	\$ -	\$ 2,500	\$ 1,250,000
Uses of Money and Property	187,023	330,931	250,000	377,988	400,000
Other Financing Source	8,155,000	8,602,504	2,000,000	2,000,337	2,750,000
General Obligation Bond Proceeds	-	3,500,000	-	-	13,000,000
Other (Private Sources)	652,322	24,800	-	75,600	-
Total Revenues	\$ 9,441,671	\$ 12,757,511	\$ 2,250,000	\$ 2,456,425	\$ 17,400,000

	Actual FY 2017	Actual FY 2018	Budget FY 2019	YTD Actual FY 2019	Budget FY 2020
Expenditures					
General Facilities and Equipment	\$ 3,428	\$ 297,241	\$ 2,945,000	\$ 964,537	\$ 18,030,000
Transportation	6,242,630	6,675,915	5,795,000	2,438,158	8,605,000
Storm Drainage	49,050	50,000	50,000	-	170,000
Parks and Recreation	1,928,965	1,221,110	610,000	28,888	420,000
Technology	747,040	2,441,820	3,510,000	126,627	1,535,000
Other Financing Uses	-	-	-	-	-
Transfer to Municipal Center	-	-	-	-	-
Total Expenditures	\$ 8,971,113	\$ 10,686,086	\$ 12,910,000	\$ 3,558,211	\$ 28,760,000

PERSONNEL

No personnel are directly assigned to this activity

EXPENDITURE CHART



Capital Projects Fund

MISSION

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 2020 projects include the following:

- A \$13 million G.O. Bond issue to help fund the Police Department headquarters project;
- A FY 2019 year end General Fund appropriation transfer of \$5,360,000 (made possible due to current year excess revenue collections) to be used for various projects in FY 2020 and beyond;
- A FY 2020 transfer of \$2,750,000 from the Public Works Project Fund for the Sunset Road widening project between Ragsdale Road and Concord Road;

The FY 2020 budget at **\$28,760,000** is increased \$15,850,000 from the FY 2019 adopted budget of \$12,910,000. Given that this fund includes many large construction projects that overlap several fiscal years, fluctuations in the budget from one fiscal year to the next are common. The following projects will be initiated and/or completed during the fiscal year:

I. TRANSPORTATION (\$8,605,000)

1. **Sunset Road Phase II** - This project (**\$5,880,000**) provides 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. **Bike and Pedestrian Projects** – This project (**\$1,090,000**) provides for proposed bike and pedestrian improvements, including the Maryland Farms greenway trail.
3. **Franklin Road** – This project (**\$650,000**) provides for final right-of-way (ROW) acquisition settlements for improvements to Franklin Road from Concord Road south to Moore's Lane. TDOT construction on this project is underway with completion expected in late 2021 or early 2022. 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.
4. **Traffic Signal Upgrades** - This project (**\$400,000**) provides for installation of a new traffic signal at Franklin Road and Fountainhead Drive as well as various traffic signal equipment upgrades including video detection systems at various intersection and other miscellaneous equipment.

Capital Projects Fund

5. **Bridge Repairs** - This project (**\$285,000**) provides for repairs to the Wildwood Valley Drive bridge over the Little Harpeth River in the Wildwood subdivision.
6. **Sunset/Ragsdale Intersection** – This project (**\$200,000**) provides funding for final right-of-way settlements for this intersection realignment project. Construction of this project was completed in fall of 2018.
7. **ADA Improvements** – This project (**\$100,000**) provides first-year funding a multi-year effort to modify intersection curb ramps, pedestrian signals, sidewalks, municipal parking lots, and other facilities that may be identified as needing improvement by the City's Americans with Disabilities Act Transition Plan which will be completed by the end of calendar year 2019.

II. STORM DRAINAGE (\$170,000)

1. **Debry Glen** – This project (**\$120,000**) will slip-line approximately 260 feet of 54" corrugated metal pipe that crosses private property close to a home via an easement at 206 Derby Glen. The existing pipe has a 30-year life, and was installed in 1988. This will avoid much more costly replacement/re-routing in the future if the pipe were to fail.
2. **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 (\$420,000)

1. **Marcella Vivrette Smith Park** – This project (**\$290,000**) provides funding for replacement of the barn used by Park maintenance staff at the park and completion of work to stabilize the two brick slave cabins.
2. **Maryland Way Park** – This project (**\$130,000**) provides for construction of improvements in the park to facilitate a pedestrian connection to the Hill Center Brentwood redevelopment project.

IV. GENERAL FACILITIES (\$18,030,000)

1. **Police Headquarters** – This project (**\$17,765,000**) provides for completion of architectural design services, pre-construction management services, and initial construction of the police headquarters facility on Heritage Way. Construction is tentatively projected to start fall of 2019.
2. **Fire Stations** – This project (**\$145,000**) provides for improvements to the mezzanine in the bay at Station 4 to create a Command Training Lab that will allow for scenario-based virtual training for command staff and resurfacing of floors at stations 3 and 4 with non-slip coating.

Capital Projects Fund

3. **Equipment** – This project **(\$60,000)** provides funding for refurbishment Engine 53 to be used as a spare fire apparatus and purchase of a sickle mower for the Parks Department.
4. **Community Identity Features** – This project **(\$45,000)** provides for installation of updated community identity signage a key entry points into the City.
5. **Community Planning** – This project **(\$15,000)** provides for completion of 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.

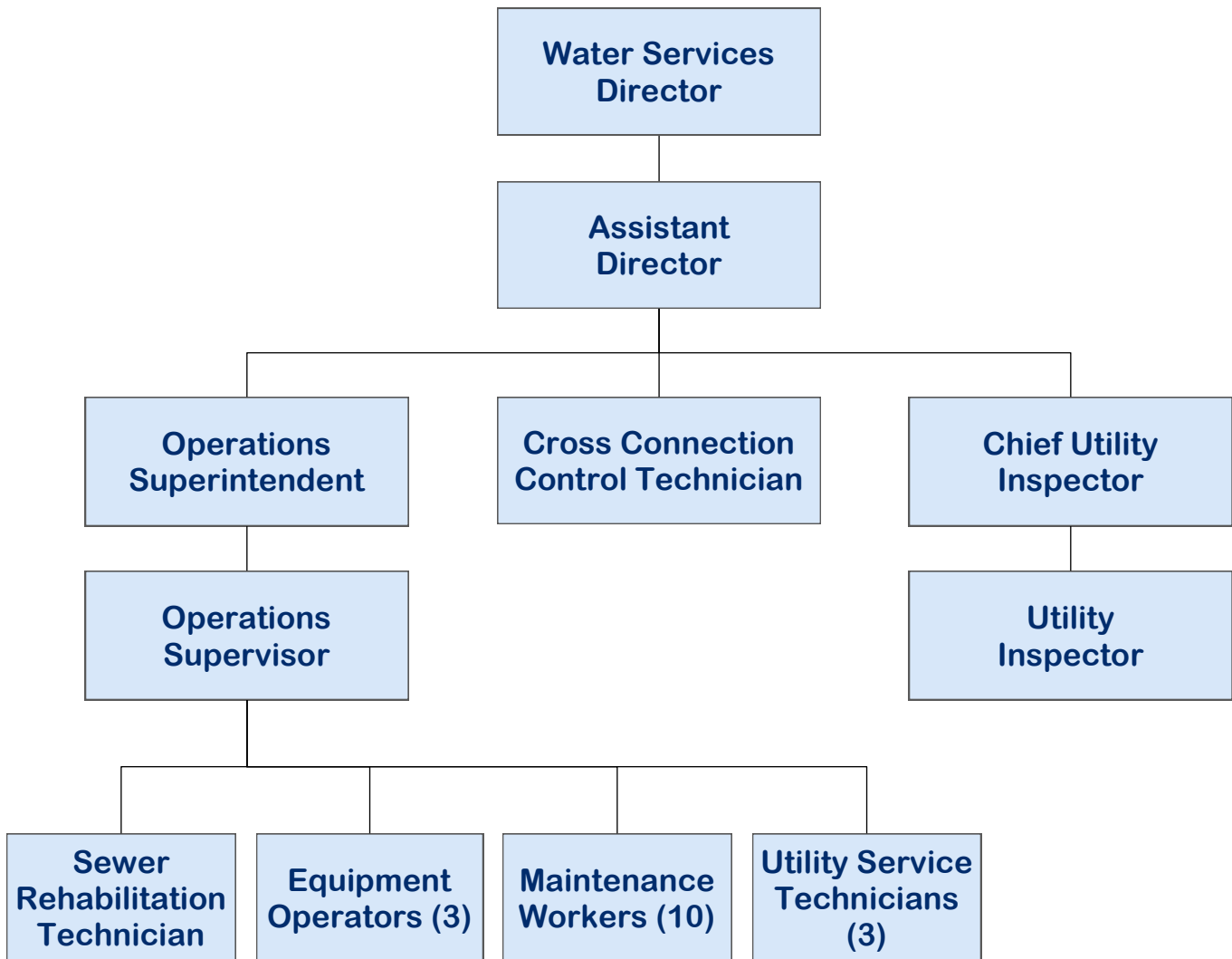
V. TECHNOLOGY (\$1,535,000)

1. **Security System** – This project **(\$625,000)** provides for replacement of the City's 17 year-old access card security system as well as expansion of the license plate reader security improvements at certain city park facilities or along major thoroughfares as deemed most beneficial.
2. **Radio System Upgrades** – This project **(\$415,000)** provides for final payments related to the City's share of development of a regional interoperable 700 MHz radio network to cover all of Williamson County and the purchase of three additional radios for the Parks Department.
3. **Specialized Department Software** – This project **(\$175,000)** provides for replacement of the Planning and Codes Department permitting and project tracking software and implementation of a work order system for the Public Works Department.
4. **Computer Aided Dispatch (CAD) System** – This project **(\$145,000)** provides for final contractual payments related to the replacement of the 911 center's CAD system.
5. **Fiber Network Expansion** – This project **(\$100,000)** provides for necessary fiber extensions to connect the new Police Department headquarters site on Heritage Way to the existing fiber on Concord Road and along I-65.
6. **Mobile Data Systems** – This project **(\$75,000)** provides for replacement of the in-car public safety wireless equipment in the remaining vehicles that were not upgraded during FY 2019.

WATER AND SEWER FUND

Water Services Department

Organization Chart



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

Water Services Department

2019-2020 Non-Routine Work Plan

The Water Services Department proposed to undertake the following projects in the 2019-2020 fiscal year:

1. CONTINUATION OF SEWER REHABILITATION PROGRAM

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 into the sewer system. The next phase of work beginning the spring of 2019, will include continued investigation and identification of pipes, manholes and service connections in need of rehabilitation located throughout the sewer system; as opposed to just the Little Harpeth River Basin where rehab was focused during the previous 12 years. This next phase will be part of the department's ongoing proactive O&M efforts.

Target Date: Ongoing

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 2020, the Department will begin design and construction of the Wikle Rd. Phase I water line extension that is planned to extend from Mallory Park northward across Wikle Park to Wikle Rd., terminating near the railroad tracks. In FY 2021, the department CIP includes extending the Wikle Rd. Phase I water line where it terminates at the RR tracks, westward to Franklin Rd. to connect to the 12 inch water line recently installed as part of the Franklin Rd. widening project. Future projects as outlined in the department's CIP that are being considered include upsizing the water line along Franklin Rd. between Murray Ln. and Concord Rd., upsizing a section of water line along Wilson Pike between Twin Springs Blvd. and Crockett Rd. and the Alamo Rd. area water line upsizing project. These future projects are being re-evaluated as a result of continued water demand reductions across the system in recent years.

Target Date: Ongoing

1) AMI Update, Implementation of Customer Portal:

In FY 2019, the department began updating customer meter sites from the current touch read or walk by system, to the City's automated meter reading system. There are currently about 2,000 customer's meters being read via the AMI system with the remaining roughly 8,500 customer sites planned to be completed by the end of calendar year 2019. For FY 2020, the department will work with the Finance/Billing Department to purchase and deploy a customer portal software that will allow water customers to access their individual accounts to view water usage information and set up automated alerts for various usage criteria to aid the customer in preventing water loss through leakage and ultimately better manage their water usage.

Target Date: December 31, 2019 for Software Selection
June 30, 2020 for System Implementation

Water Services Department

2019-2020 Non-Routine Work Plan

3. IMPLEMENTATION OF SUPERVISORY CONTROL AND DATA ACQUISITION (SCADA) SYSTEM SOFTWARE:

In FY 2020, the Water Services Department, with help from the Technology Department, plans to solicit venders to replace the department's software for its Supervisory Control and Data Acquisition system, or SCADA. The Water Services Department SCADA system receives data from all of the City's water tanks and pumping stations to aid in remote monitoring, equipment operation by staff as well as emergency notifications resulting from equipment failures. It consists of software on staff's PC's and accessed via laptops, and hardware at each water tank and pumping station. The existing SCADA software was initially installed around 1995 with software updates and patches installed periodically since that time. However, the software is no longer supported by more recent operating systems and must be replaced. The department plans to solicit RFP's for purchase of system software and software integration in FY 2020.

Target Date: June, 2020

Water and Sewer Fund

MISSION & EXPENDITURE SUMMARY

The goal of the Water Services Department is to operate and maintain safe and dependable water distribution and sewer collection systems for residents and business. Water is purchased from the Harpeth Valley Utilities District and Metro Nashville. Sewage is transported by the collection system to Metro Nashville for treatment at their regional wastewater treatment facilities. Department activities include the monitoring all water pumping and sewer lift stations and tanks, daily water quality sampling, maintenance 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.

Category	Actual FY 2017	Actual FY 2018	Budget FY 2019	YTD Actual FY 2019	Budget FY 2020
Personnel Services	\$ 1,910,295	\$ 1,995,135	\$ 2,306,065	\$ 1,430,048	\$ 2,344,745
Operating Expenditures	15,625,670	15,824,919	16,109,420	10,357,024	16,828,135
Total	\$ 17,535,965	\$ 17,820,055	\$ 18,415,485	\$ 11,787,072	\$ 19,172,880

BUDGET COMMENTS

Total revenue projected of \$20,239,605 for FY 2020 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 \$10.4 million, while sewer sales are expected to generate about \$7.6 million. Water tap fee collections are anticipated to be approximately \$760,000. Sewer tap fees are budgeted at \$460,000, a 54% reduction from FY 2019, likely reflecting fewer new housing starts within the sewer service area. Historically, all tap fees have been included as current revenue within the operating budget; however, beginning in FY 2017 and for future years, use of collected tap fees is specifically restricted for projects solely related to capacity improvements.

Expenditures are estimated at \$19,172,880 for FY 2020. Total principal and interest payments on existing debt will increase slightly from \$2,198,256 in FY 2019 to \$2,200,881 in FY 2020. The mandatory depreciation expense in FY 2020 is budgeted at \$3.0 million, unchanged from FY2019.

Significant capital spending in FY 2020 includes replacement of a force main on Moore's Lane between Carothers Parkway and the Nashville Golf Club (\$1,165,000), and water line replacements on Crockett Road and Devens Drive (\$1,640,000). The installation phase of the meter reading upgrade project will continue into FY 2020 (\$485,000). When completed, all customer meter sites will be transitioned from the older model "touch read" units to the "tower read" devices. A Flexnet Customer Portal will be needed in FY 2020 to allow customers access to the data provided by the new metering system (\$75,000).

Capital equipment purchases proposed for FY 2020 include replacing four (4) vehicles at a cost of \$180,000. The vehicles are an extended cab pickup, a service body truck, a dump truck, and a 3/4 ton pickup. A straw blower will also be purchased for \$12,000. Additionally, improvements to the software and hardware of the SCADA telemetry system will be needed (\$75,000).

During FY 2020, 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 via leak detection and system zone monitoring. More information related to these priorities and other capital projects is available in the FY 2020-2025 Capital Improvements Program.

Water and Sewer Fund

PERFORMANCE MEASURES

<u>PERFORMANCE MEASURES</u>	<u>Actual FY 2017</u>	<u>Actual FY 2018</u>	<u>Target FY 2019</u>	<u>Target FY 2020</u>
Operations:				
Water Quality - Percent of Samples in Compliance	100%	100%	100%	100%
Percent Water Loss	33%	28.5%	15%	15%
Sewer Overflow Rate - Overflows per 100 miles of pipe	2.1	5.5	0.0	0.0
Grinder Program Cost - Annual Cost per Unit	\$96	\$81	\$85	\$80
Annual Sewer Mains Inspected/Cleaned (ft.)	49,700	196,380	118,000	150,000
Customer Service:				
Customer Water Quality Complaints - Annual Total	134	91	100	100
Business Operations:				
Health & Safety - Lost Days per Employee	0	0	0	0
Training Hours - Avg. Hours per Employee (Annual)	15	17	16	16

AUTHORIZED PERSONNEL

<u>Position / Title</u>	<u>Actual FY 2017</u>	<u>Actual FY 2018</u>	<u>Budget FY 2019</u>	<u>Budget FY 2020</u>
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	0
Maintenance Workers	10	10	10	10
Accounting Clerk I & II	<u>1</u>	<u>1</u>	<u>1</u>	<u>2</u>
Total Water and Sewer	26	26	26	26

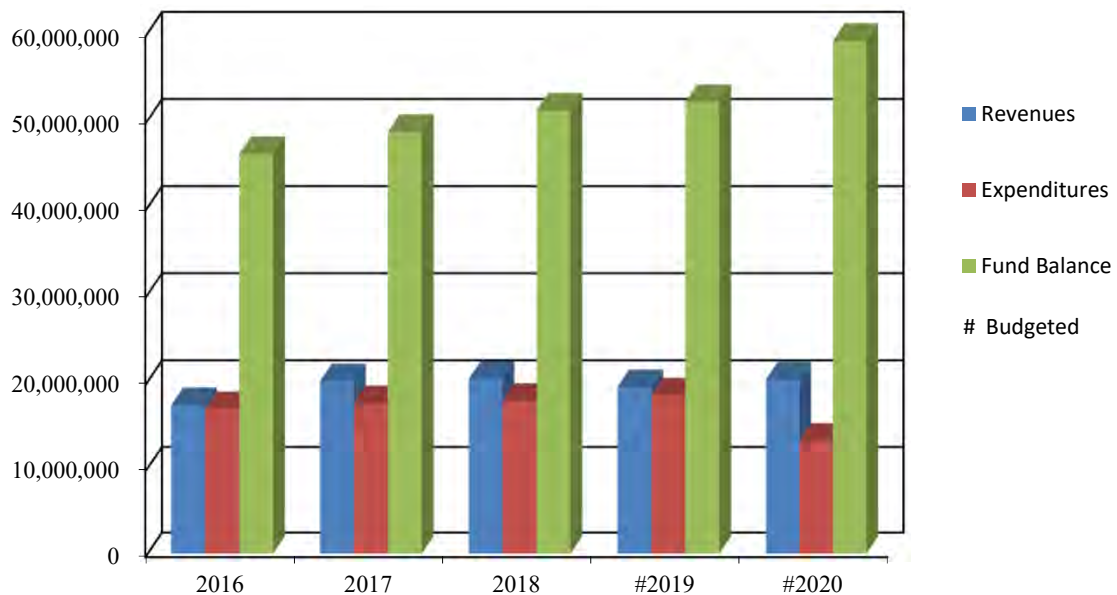
Water and Sewer Fund

SUMMARY

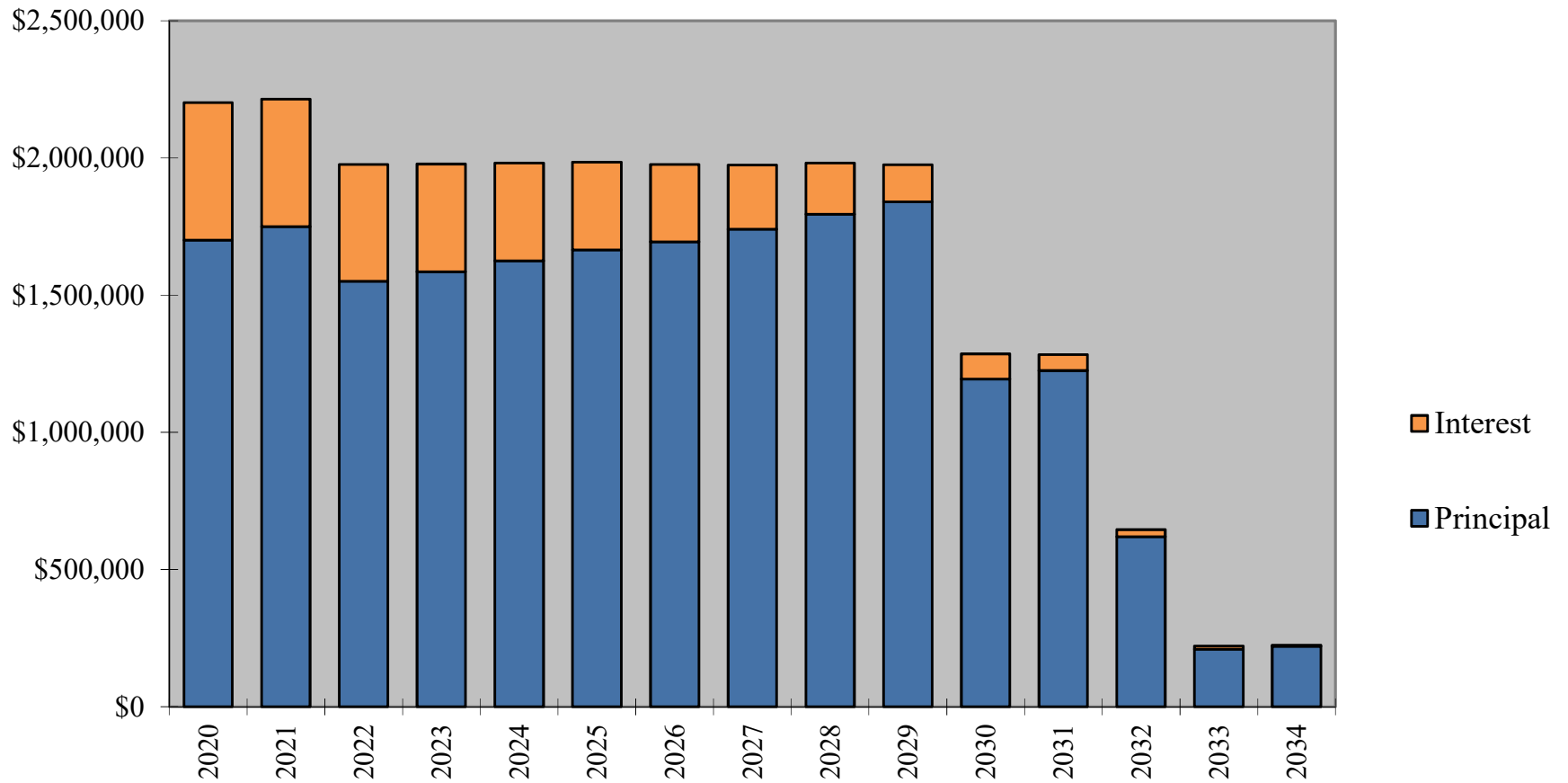
	Actual FY 2017	Actual FY 2018	Budget FY 2019	YTD Actual FY 2019	Budget FY 2020
Revenues					
Water Sales	\$ 10,395,228	\$ 9,934,416	\$ 10,103,540	\$ 7,602,426	\$ 10,471,080
Sewer Charges	6,810,865	7,176,205	7,254,855	5,014,839	7,674,960
Interest Income	264,902	496,447	325,000	436,969	400,000
Water Tap Fees	1,033,500	539,000	221,000	237,400	760,000
Sewer Tap Fees	1,021,606	1,565,515	1,000,000	345,250	460,000
Other Revenues	417,702	481,713	363,000	457,858	373,565
Hydrant Rental	100,000	100,000	100,000	66,667	100,000
Total Revenues	\$ 20,043,802	\$ 20,293,295	\$ 19,367,395	\$ 14,161,409	\$ 20,239,605

	Actual FY 2017	Actual FY 2018	Budget FY 2019	YTD Actual FY 2019	Budget FY 2020
Expenditures					
Personnel Services	\$ 1,910,295	\$ 1,995,135	\$ 2,306,065	\$ 1,430,048	\$ 2,344,745
Purchased Water	7,488,018	7,331,597	7,538,715	4,836,536	7,727,655
Wastewater Treatment	2,558,309	2,918,919	2,809,250	1,944,413	3,131,770
Interest Expense	700,704	651,883	543,255	543,256	500,885
Depreciation/Amortization Exp.	2,818,235	2,854,496	3,000,000	1,844,904	3,000,000
Other Operating Expenses	2,060,404	2,068,023	2,218,200	1,187,914	2,467,825
Total Expenditures	\$ 17,535,965	\$ 17,820,055	\$ 18,415,485	\$ 11,787,072	\$ 19,172,880

FUND PERFORMANCE



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



Water and Sewer Fund

Debt Obligations

Business-type activities debt:

Revenue and Tax Bonds:

\$10,000,000 2010 Water Sewer Public Improvements Bonds due in increasing annual installments through March 1, 2031, at varying rates of interest from 2.00% to 4.00%	2,980,000
\$6,560,000 2012 Water Sewer Public Improvements Bonds due in increasing annual installments through September 1, 2031, at varying rates of interest from 2.00% to 2.625%	4,760,000
\$3,300,000 2013 Water Sewer Public Improvements Bonds due in increasing annual installments through September 1, 2033, at varying rates of interest from 2.00% to 3.75%	2,630,000
\$6,315,000 2016 Water Sewer Refunding Bonds due in increasing annual installments through March 1 2029 at a 2.00% interest rate	6,105,000
\$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%	445,000
\$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><u>\$ 20,415,000</u></u>

Water and Sewer Fund

Schedule of Debt Service Requirements - Busines-Type Activities Debt

Year	2010 Water and Sewer Improvements Bonds		2012 Water and Sewer Improvements Bonds		2013 Water and Sewer Improvements Bonds		2016 Water and Sewer Refunding	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2020	465,000	78,393	320,000	102,038	145,000	77,025	550,000	122,100
2021	480,000	67,350	330,000	95,538	150,000	73,350	565,000	111,100
2022	490,000	55,350	335,000	88,888	150,000	70,350	575,000	99,800
2023	500,000	42,487	340,000	82,138	155,000	67,203	590,000	88,300
2024	515,000	28,737	350,000	75,238	160,000	63,656	600,000	76,500
2025	530,000	14,575	355,000	68,188	165,000	59,694	615,000	64,500
2026			365,000	60,988	165,000	55,466	630,000	52,200
2027			370,000	53,406	170,000	50,750	645,000	39,600
2028			380,000	45,200	175,000	45,575	660,000	26,700
2029			390,000	36,294	180,000	40,025	675,000	13,500
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>\$ 2,980,000</u>	<u>\$ 286,892</u>	<u>\$ 4,760,000</u>	<u>\$ 756,556</u>	<u>\$ 2,630,000</u>	<u>\$ 700,095</u>	<u>\$ 6,105,000</u>	<u>\$ 694,300</u>

Year	2017 Water and Sewer Refunding		2017A Water and Sewer Refunding		Placeholder Future Issue		Totals Debt Requirements	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2020	220,000	8,900		112,425			1,700,000	500,881
2021	225,000	4,500		112,425			1,750,000	464,263
2022				112,425			1,550,000	426,813
2023				112,425			1,585,000	392,553
2024				112,425			1,625,000	356,556
2025				112,425			1,665,000	319,382
2026			535,000	112,425			1,695,000	281,079
2027			555,000	91,025			1,740,000	234,781
2028			580,000	68,825			1,795,000	186,300
2029			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>\$ 445,000</u>	<u>\$ 13,400</u>	<u>\$ 3,495,000</u>	<u>\$ 1,038,700</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20,415,000</u>	<u>\$ 3,489,943</u>

MUNICIPAL CENTER

Municipal Center Fund

MISSION

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 that host City Commission, Planning Commission and other public meetings. Property management is provided by Cushman and Wakefield. The City leases a small portion of the Municipal Center (1,415 sq. ft.) to Williamson Medical Center for ambulance services.

BUDGET COMMENTS

The City's share of rent for FY 2020 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 2020 total contribution represents no increase from the prior year.

Total budgeted expenses are \$40,000 less than from FY 2019, largely due to a reduction in depreciation. Planned capital expenditures for FY 2020 include repaving/stripping the front parking lot and main drive aisle behind the building (\$130,000), and electrical work in the fire bay so that engines can be on generator backup (\$5,500). Funding is also provided for extraordinary repairs and small renovation projects (\$170,000).

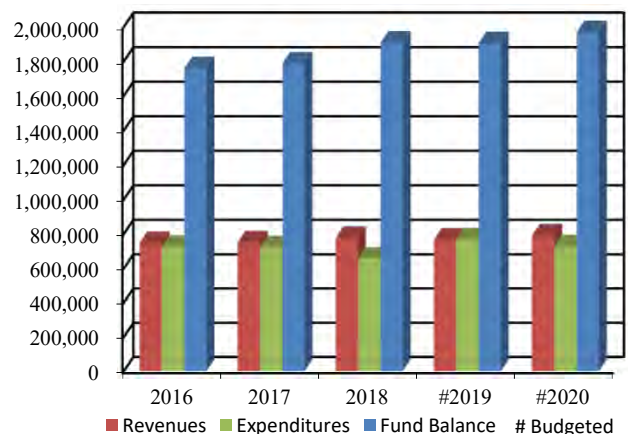
SUMMARY

	Actual FY 2017	Actual FY 2018	Budget FY 2019	YTD Actual FY 2019	Budget FY 2020
Revenues					
Rental Income	\$ 724,310	\$ 725,811	\$ 739,475	\$ 723,217	\$ 740,160
Transfer - Capital Projects Fund	-	-	-	-	-
Interest Income/Other	24,969	49,892	25,000	47,645	50,000
Total Revenues	\$ 749,279	\$ 775,703	\$ 764,475	\$ 770,862	\$ 790,160
Expenditures					
Professional Services	\$ 29,759	\$ 19,416	\$ 20,000	\$ 11,873	\$ 20,000
Utilities	165,328	154,545	174,500	107,245	174,000
Maintenance	227,226	187,944	219,700	119,213	218,000
Depreciation/Amortization Expense	273,582	266,437	324,000	184,312	285,000
Other	25,603	27,162	29,100	27,233	30,180
Total Expenditures	\$ 721,497	\$ 655,505	\$ 767,300	\$ 449,876	\$ 727,180

PERSONNEL

No personnel are directly assigned to this activity

FUND PERFORMANCE



EMERGENCY COMMUNICATIONS DISTRICT

Emergency Communications District

MISSION & EXPENDITURE SUMMARY

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.

Category	Actual FY 2017	Actual FY 2018	Budget FY 2019	YTD Actual FY 2019	Budget FY 2020
Personnel Services	\$ 829,897	\$ 796,202	\$ 926,835	\$ 622,917	\$ 947,260
Operating Expenditures	364,289	390,232	488,900	358,096	478,800
Total	\$ 1,194,185	\$ 1,186,435	\$ 1,415,735	\$ 981,012	\$ 1,426,060

BUDGET COMMENTS

The budget for FY 2020 is \$1,426,060, up 0.7% from the FY 2019 budget of 1,415,735. A little more than 66% of the total budget is allocated to personnel services. The FY 2020 budget includes a proposed 4.5% merit/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 is not proposed to change. Retirement - Health/Life reflects an actuarially required 18% increase (\$7,250), and the contribution to TCRS reflects a reduction of \$10,135. 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 (\$164,000). Since the District is an enterprise fund, the budget includes \$160,000 in depreciation expense for previous investments in equipment and facility improvements.

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 2020 to adequately fund the requirements of the District. This amount is unchanged from FY 2019.

Emergency Communications District

PERFORMANCE MEASURES

<u>PERFORMANCE MEASURES</u>	<u>Actual FY 2017</u>	<u>Actual FY 2018</u>	<u>Target FY 2019</u>	<u>Target FY 2020</u>
Medical calls dispatched w/i 90 sec. (NFPA)	92%	98%	95%	95%
Percent NCIC entries entered w/o errors	97%	97%	98%	98%
Average. ring time - all calls received	5 Seconds	5 Seconds	5 Seconds	5 Seconds

AUTHORIZED PERSONNEL

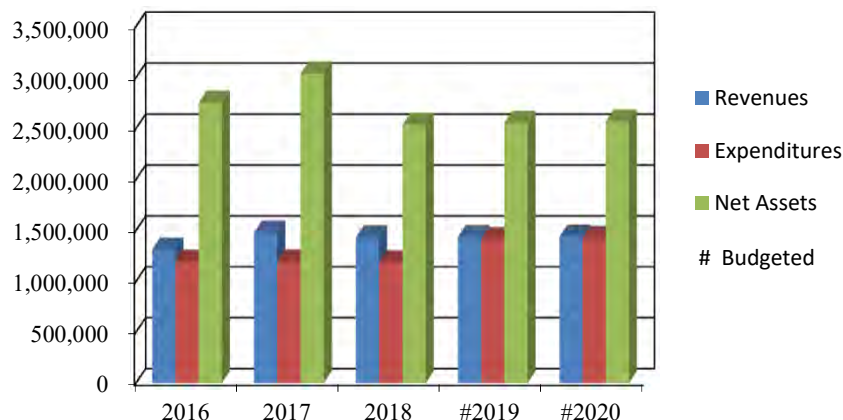
<u>Position / Title</u>	<u>Actual FY 2017</u>	<u>Actual FY 2018</u>	<u>Budget FY 2019</u>	<u>Budget FY 2020</u>
Computer/Network Administrator	0.5	0.5	0.5	0.5
Public Safety Dispatcher I & II	<u>11</u>	<u>11</u>	<u>11</u>	<u>11</u>
Total ECD	11.5	11.5	11.5	11.5

SUMMARY

Revenues	Actual FY 2017	Actual FY 2018	Budget FY 2019	YTD Actual FY 2019	Budget FY 2020
911 Fees	\$ -	\$ -	\$ -	\$ -	\$ -
COB Contribution	484,700	484,700	484,700	484,700	484,700
TECB Operational Funding	972,979	913,910	924,775	749,468	909,125
Interest Earnings	21,394	34,537	25,000	34,356	45,000
Total Revenues	\$ 1,479,073	\$ 1,433,147	\$ 1,434,475	\$ 1,268,524	\$ 1,438,825

Expenditures	Actual FY 2017	Actual FY 2018	Budget FY 2019	YTD Actual FY 2019	Budget FY 2020
Personnel Services	\$ 829,897	\$ 796,202	\$ 926,835	\$ 622,917	\$ 947,260
Operating Expenditures	204,871	240,702	316,400	249,088	318,800
Depreciation Expense	159,418	149,530	172,500	109,008	160,000
Total Expenditures	\$ 1,194,185	\$ 1,186,435	\$ 1,415,735	\$ 981,012	\$ 1,426,060

FUND PERFORMANCE



APPENDIX

SUPPLEMENTAL INFORMATION

Appropriations Ordinance
Tax Levy Ordinance
Personnel Schedule
Statistical Information
Glossary
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ORDINANCE 2019-XX

**AN APPROPRIATION ORDINANCE FOR THE CITY OF BRENTWOOD, TENNESSEE FOR THE FISCAL YEAR
BEGINNING JULY 1, 2019, AND ENDING JUNE 30, 2020**

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, 2019, and ending June 30, 2020, to wit:

GENERAL FUND

	<u>FY 2017-18 ACTUAL</u>	<u>FY 2018-19 BUDGET</u>	<u>FY 2019-20 BUDGET</u>
Estimated Beginning Fund Balance			\$ 38,192,533
<u>Revenues and Other Sources:</u>			
Taxes	\$ 34,947,929	\$ 31,900,000	\$ 32,965,000
Licenses and Permits	1,171,627	875,050	865,550
Fines and Fees	289,124	205,000	205,000
Charges for Services	409,972	438,000	573,000
Intergovernmental	8,090,488	4,747,570	4,817,150
Uses of Money and Property	980,192	515,600	705,600
Other	<u>240,269</u>	<u>165,500</u>	<u>165,100</u>
Total Revenues and Sources	\$ 46,129,599	\$ 38,846,720	\$ 40,296,400
Total Funds Available			\$ 78,488,933

Note: FY 2017-18 and 2018-19 columns are shown for informational purposes only.

GENERAL FUND

	FY 2017-18 ACTUAL	FY 2018-19 BUDGET	FY 2019-20 BUDGET
<u>Expenditures and Other Uses:</u>			
City Commission	\$ 206,111	\$ 232,970	\$ 232,820
City Court	39,110	39,500	41,100
City Manager's Office	454,252	680,510	464,000
Elections	-	45,000	-
Finance	860,265	957,305	966,570
City Recorder	174,295	136,505	145,405
Legal Services	309,603	244,245	250,570
Technology	1,357,187	1,482,330	1,549,930
Geographic Information Systems	317,224	347,600	355,875
Human Resources	433,423	478,445	475,950
Community Relations	339,033	403,175	356,955
Planning	465,871	474,460	484,395
Codes Enforcement	877,491	920,105	901,330
Insurance/Other Benefits	710,655	806,730	1,287,325
Police Department	7,597,338	8,322,350	8,614,740
Fire and Rescue Department	7,488,165	7,658,025	7,818,570
Safety Center East	75,908	66,950	69,500
Public Works	2,975,483	3,352,460	3,623,615
Storm Drainage	20,599	50,000	50,000
Street Lighting	372,517	400,000	400,000
Traffic Signalization	341,591	366,230	375,000
Service Center	308,972	327,875	338,245
Engineering Services	715,972	825,325	851,335
Public Health	74,054	78,000	88,455
Parks and Recreation	2,214,428	2,497,845	2,614,880
Public Library	2,465,383	2,593,500	2,658,495
Education	225,000	244,400	244,400
Economic Development	10,000	10,000	10,000
Historic Sites	151,392	155,765	216,265
Transfer to Capital Projects Fund	300,000	-	-
Transfer to Debt Service Fund	2,950,000	3,100,000	3,250,000
Transfer to Municipal Center Fund	670,000	685,000	685,000
Transfer to Facility Maintenance Fund	200,000	350,000	350,000
Contribution to Emergency Communication District	484,700	484,700	484,700
Total Expenditures and Other Uses	\$ 36,186,020	\$ 38,817,305	\$ 40,255,425
Fund Balance/Surplus Transfers - Capital Projects, Equipment and Insurance Funds	\$ 7,750,000	\$ -	\$ -
Estimated Ending Fund Balance			\$ 38,233,508

Note: FY 2017-18 and 2018-19 columns are shown for informational purposes only.

EQUIPMENT REPLACEMENT FUND

	<u>FY 2017-18 ACTUAL</u>	<u>FY 2018-19 BUDGET</u>	<u>FY 2019-20 BUDGET</u>
Estimated Beginning Fund Balance			\$ 3,753,476
<u>Revenues and Other Sources:</u>			
Transfer from General Fund	\$ 1,512,000	\$ 1,657,000	\$ 1,770,000
Interest Earnings	77,466	50,000	70,000
Sale of Equipment and Insurance Reimbursment	21,251	20,000	20,000
Total Revenues	<u>\$ 1,610,717</u>	<u>\$ 1,727,000</u>	<u>\$ 1,860,000</u>
Total Funds Available			\$ 5,613,476
<u>Expenditures:</u>			
Computer Equipment and Software	\$ 409,413	\$ 575,000	\$ 600,000
Heavy Equipment and Vehicles	726,461	1,425,000	690,000
Total Expenditures	<u>\$ 1,135,873</u>	<u>\$ 2,000,000</u>	<u>\$ 1,290,000</u>
Estimated Ending Fund Balance			\$ 4,323,476

FACILITIES MAINTENANCE FUND

	<u>FY 2017-18 ACTUAL</u>	<u>FY 2018-19 BUDGET</u>	<u>FY 2019-20 BUDGET</u>
Estimated Beginning Fund Balance			\$ 1,222,477
<u>Revenues and Other Sources:</u>			
Transfer from General Fund	\$ 200,000	\$ 350,000	\$ 350,000
Federal and State Sources	131,522	-	-
Interest Earnings and Other	24,517	12,000	30,000
Total Revenues	<u>\$ 356,039</u>	<u>\$ 362,000</u>	<u>\$ 380,000</u>
Total Funds Available			\$ 1,602,477
<u>Expenditures:</u>			
Service Center	\$ 59,159	\$ 50,000	\$ 50,000
Fire and Rescue	54,777	25,000	25,000
Parks and Recreation	6,353	220,000	295,000
Library	279,181	50,000	50,000
Historic Sites	-	-	-
Total Expenditures	<u>\$ 399,470</u>	<u>\$ 345,000</u>	<u>\$ 420,000</u>
Estimated Ending Fund Balance			\$ 1,182,477

Note: FY 2017-18 and 2018-19 columns are shown for informational purposes only.

STATE STREET AID FUND

	<u>FY 2017-18 ACTUAL</u>	<u>FY 2018-19 BUDGET</u>	<u>FY 2019-20 BUDGET</u>
Estimated Beginning Fund Balance			\$ 1,107,468
<u>Revenues:</u>			
State Fuel Taxes	1,364,811	1,530,000	1,625,000
Interest Earnings	15,074	8,150	10,000
Total Revenues	<u>\$ 1,379,885</u>	<u>\$ 1,538,150</u>	<u>\$ 1,635,000</u>
Total Funds Available			\$ 2,742,468
<u>Expenditures and Other Uses:</u>			
Street Repairs	1,001,494	1,240,000	2,740,000
Total Expenditures and Other Uses	<u>\$ 1,001,494</u>	<u>\$ 1,240,000</u>	<u>\$ 2,740,000</u>
Estimated Ending Fund Balance			\$ 2,468

PUBLIC WORKS PROJECT FUND

	<u>FY 2017-18 ACTUAL</u>	<u>FY 2018-19 BUDGET</u>	<u>FY 2019-20 BUDGET</u>
Estimated Beginning Fund Balance			\$ 2,773,221
<u>Revenues:</u>			
Public Works Project Fees	851,067	400,000	465,250
Interest Earnings	63,007	30,000	30,000
Total Revenues	<u>\$ 914,074</u>	<u>\$ 430,000</u>	<u>\$ 495,250</u>
Total Funds Available			\$ 3,268,471
<u>Expenditures and Other Uses:</u>			
Transfer to Capital Projects Fund	600,000	2,000,000	2,750,000
Total Expenditures and Other Uses	<u>\$ 600,000</u>	<u>\$ 2,000,000</u>	<u>\$ 2,750,000</u>
Estimated Ending Fund Balance			\$ 518,471

Note: FY 2017-18 and 2018-19 columns are shown for informational purposes only.

DRUG FUND

	FY 2017-18 ACTUAL	FY 2018-19 BUDGET	FY 2019-20 BUDGET
Estimated Beginning Fund Balance			\$ 395,646
<u>Revenues:</u>			
Drug Related Fines/Other	\$ 26,658	\$ 20,000	\$ 20,000
Interest Earnings	7,629	6,000	8,000
Total Revenues	\$ 34,286	\$ 26,000	\$ 28,000
Total Funds Available			\$ 423,646
<u>Expenditures and Other Uses:</u>			
Drug Enforcement	\$ 157,729	\$ 20,000	\$ 20,000
Capital Outlay	-	-	-
Total Expenditures and Other Uses	\$ 157,729	\$ 20,000	\$ 20,000
Estimated Ending Fund Balance			\$ 403,646

ADEQUATE FACILITIES TAX FUND

	FY 2017-18 ACTUAL	FY 2018-19 BUDGET	FY 2019-20 BUDGET
Estimated Beginning Fund Balance			\$ 1,085,404
<u>Revenues and Other Sources:</u>			
Adequate Facilities Tax	\$ 586,041	\$ 450,000	\$ 450,000
Interest Earnings	6,358	4,000	10,000
Total Revenues	\$ 592,399	\$ 454,000	\$ 460,000
Total Funds Available			\$ 1,545,404
<u>Expenditures and Other Uses:</u>			
Williamson County Contributions to Schools	\$ 400,000	\$ -	\$ -
Transfer to Capital Projects Fund	-	-	-
Total Expenditures and Other Uses	\$ 400,000	\$ -	\$ -
Estimated Ending Fund Balance			\$ 1,545,404

Note: FY 2017-18 and 2018-19 columns are shown for informational purposes only.

POST EMPLOYMENT BENEFITS FUND

	FY 2017-18 ACTUAL	FY 2018-19 BUDGET	FY 2019-20 BUDGET
Estimated Beginning Fund Balance:			\$ 1,229,448
<u>Revenues:</u>			
Transfer from General Fund	\$ 50,000	\$ 50,000	\$ 25,000
Transfer from Water & Sewer Fund	-	-	-
Transfer from Emergency Communication District	-	-	-
Interest Earnings	15,625	10,000	20,000
Total Revenues	\$ 65,625	\$ 60,000	\$ 45,000
Total Funds Available			\$ 1,274,448
<u>Expenditures and Other Uses:</u>			
Post Retirement Benefits and Expenses	\$ -	\$ -	\$ -
Total Expenditures and Other Uses	\$ -	\$ -	\$ -
Estimated Ending Fund Balance			\$ 1,274,448

FUEL FUND

	FY 2017-18 ACTUAL	FY 2018-19 BUDGET	FY 2019-20 BUDGET
Estimated Beginning Fund Balance:			\$ 771,491
<u>Revenues and Other Sources:</u>			
Transfer from General Fund	\$ 311,960	\$ 333,100	\$ 327,100
Transfer from Water and Sewer Fund	41,731	50,000	50,000
Interest Earnings	12,246	8,000	15,000
Total Revenues	\$ 365,937	\$ 391,100	\$ 392,100
Total Funds Available			\$ 1,163,591
<u>Expenditures:</u>			
Gasoline and Diesel Fuel	\$ 349,146	\$ 375,000	\$ 375,000
Total Expenditures	\$ 349,146	\$ 375,000	\$ 375,000
Estimated Ending Fund Balance			\$ 788,591

Note: FY 2017-18 and 2018-19 columns are shown for informational purposes only.

INSURANCE FUND

	FY 2017-18 ACTUAL	FY 2018-19 BUDGET	FY 2019-20 BUDGET
Estimated Beginning Fund Balance:			\$ 2,395,632
<u>Revenues and Other Sources:</u>			
Other Financing Sources - Health Insurance	\$ 3,816,674	\$ 3,738,860	\$ 3,811,885
Other Financing Sources - Workers Compensation	249,430	249,430	249,430
Interest Earnings	44,843	30,000	50,000
Total Revenues	\$ 4,110,947	\$ 4,018,290	\$ 4,111,315
Total Funds Available			\$ 6,506,947
<u>Expenditures:</u>			
Medical Claims	\$ 2,435,583	\$ 3,000,000	\$ 3,100,000
HRA Claims	389,383	425,000	450,000
Health/Life Insurance	545,621	577,500	625,000
Other Professional Services	112,482	115,000	115,000
Transitional Reinsurance Program Tax	1,005	-	-
Workers Compensation	339,322	290,000	290,000
Total Expenditures	\$ 3,823,396	\$ 4,407,500	\$ 4,580,000
Estimated Ending Fund Balance			\$ 1,926,947

DEBT SERVICE FUND

	FY 2017-18 ACTUAL	FY 2018-19 BUDGET	FY 2019-20 BUDGET
Estimated Beginning Fund Balance			\$ 2,833,612
<u>Revenues:</u>			
Transfer from General Fund	\$ 2,950,000	\$ 3,100,000	\$ 3,250,000
Bond Refunding Proceeds/Premium	-	-	-
Interest Earnings	49,829	30,000	85,000
Total Revenues and Other Sources	\$ 2,999,829	\$ 3,130,000	\$ 3,335,000
Total Funds Available			\$ 6,168,612
Debt Service Expenditures	\$ 4,802,097	\$ 2,648,965	\$ 2,994,060
Estimated Ending Fund Balance			\$ 3,174,552

Note: FY 2017-18 and 2018-19 columns are shown for informational purposes only.

CAPITAL PROJECTS FUND

	FY 2017-18 ACTUAL	FY 2018-19 BUDGET*	FY 2019-20 BUDGET*
<u>Revenues And Other Sources:</u>			
Transfer from Public Works Projects Fund	\$ 600,000	\$ 2,000,000	\$ 2,750,000
Federal, State and Private Sources	324,076	-	1,250,000
Transfer from General Fund	8,005,000	-	-
Transfer from Adequate Facilities Tax Fund	-	-	-
Transfer from Emergency Communications District	-	-	-
Bond Proceeds	-	-	13,000,000
Interest Earnings	330,931	250,000	400,000
Other Financing Sources	-	-	-
Total Revenues and Other Sources	\$ 9,260,007	\$ 2,250,000	\$ 17,400,000
Transportation	\$ 6,675,915	\$ 5,795,000	\$ 8,605,000
Parks and Recreation	1,221,110	610,000	420,000
General Facilities	297,241	2,945,000	18,030,000
Technology	2,441,820	3,510,000	1,535,000
Storm Drainage	50,000	50,000	170,000
Other Financing Uses	-	-	-
Total Project Appropriations and Other Uses	\$ 10,686,086	\$ 12,910,000	\$ 28,760,000

* 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 2017-18 and 2018-19 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, 2019 and ending June 30, 2020, to wit:

EMERGENCY COMMUNICATIONS DISTRICT

	FY 2017-18 ACTUAL	FY 2018-19 BUDGET	FY 2019-20 BUDGET
Estimated Beginning Net Assets			\$ 2,344,751
<u>Revenues:</u>			
Contribution from City of Brentwood			
- General Fund	484,700	484,700	484,700
TECB Operational Funding	913,910	880,775	909,125
Interest Earnings	34,537	25,000	45,000
Total Revenues	\$ 1,433,147	\$ 1,390,475	\$ 1,438,825
Total Funds Available			\$ 3,783,576
<u>Expenditures and Other Uses:</u>			
Personnel Services	\$ 789,975	\$ 915,835	\$ 936,260
Operating Services	246,929	327,400	329,800
Depreciation Expense	149,530	172,500	160,000
Total Expenditures	\$ 1,186,435	\$ 1,415,735	\$ 1,426,060
Estimated Ending Net Assets			\$ 2,357,516

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, 2019 and ending June 30, 2020 and are provided for informational purposes.

Operating Revenues	\$ 20,239,605
Operating Expenses	\$ 19,172,880

SECTION 5. That the following amounts in the Municipal Center Fund are projected operating revenues and expenses for the fiscal year beginning July 1, 2020 and ending June 30, 2020 and are provided for informational purposes.

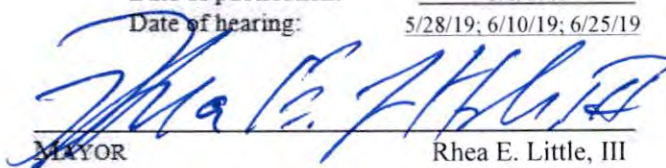
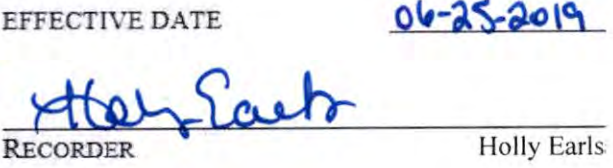
Operating Revenues	\$ 790,160
Operating Expenses	\$ 727,180

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>05-28-2019</u>	PLANNING COMMISSION	<u>n/a</u>
	2nd reading	<u>06-25-2019</u>	NOTICE OF PASSAGE	
			Notice published in:	<u>n/a</u>
			Date of publication:	<u></u>
PUBLIC HEARING				
	Notice published in:	<u>The Williamson</u>		
	Date of publication:	<u>5/1/2019</u>		
	Date of hearing:	<u>5/28/19; 6/10/19; 6/25/19</u>	EFFECTIVE DATE	<u>06-25-2019</u>

	
MAYOR	RECORDER
Rhea E. Little, III	Holly Earls

Approved as to form:

	
CITY ATTORNEY	Kristen L. Corn

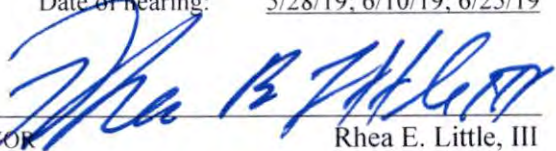

ORDINANCE 2019-04

**AN ORDINANCE OF THE CITY OF BRENTWOOD, TENNESSEE TO ESTABLISH
THE TAX LEVY FOR THE FISCAL YEAR BEGINNING JULY 1, 2019 AND ENDING
JUNE 30, 2020**

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, 2019 and ending June 30, 2020, 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 2019-03.

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>05-28-2019</u>	PLANNING COMMISSION	<u>n/a</u>
	2nd reading	<u>06-25-2019</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>5/1/2019</u>		
	Date of hearing:	<u>5/28/19; 6/10/19; 6/25/19</u>	EFFECTIVE DATE	<u>06-25-2019</u>
				
MAYOR		Rhea E. Little, III	RECORDER	Holly Earls

Approved as to form:


CITY ATTORNEY Kristen L. Corn

PERSONNEL

Personnel Schedule

SUMMARY - FULL TIME POSITIONS

<u>Activity</u>	<u>Budget FY 2018</u>	<u>Budget FY 2019</u>	<u>Budget FY 2020</u>	<u>Change (+/-)</u>
City Manager's Office	2	2	2	
Finance Department	7	8	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	67	69	73	+4
Fire Department	66	66	69	+3
Public Works Department	21	22	22	
Traffic Signalization	2	2	2	
Service Center	2	2	2	
Engineering Services	4	5	5	
Parks and Recreation Department	16	16	16	
Public Library	<u>12</u>	<u>12</u>	<u>12</u>	
TOTAL - GENERAL FUND	225.5	230.5	237.5	+7
Emergency Communications District	11.5	11.5	11.5	
Water and Sewer Fund	26	26	26	
TOTAL - ALL FUNDS	<u>263</u>	<u>268</u>	<u>275</u>	<u>+7</u>

SUMMARY - CHANGES IN FULL TIME POSITIONS

General Fund

Police Department - One (1) Detective, One (1) Captain, Two (2) Police Officer positions added
 Fire Department - Three (3) Firefighters added

Emergency Communications District

No changes

Water and Sewer Fund

No changes

Personnel Schedule

FULL TIME POSITIONS BY DEPARTMENT

		<i><u>Budget FY 2017</u></i>	<i><u>Budget FY 2018</u></i>	<i><u>Budget FY 2019</u></i>	<i><u>Budget FY 2020</u></i>
41320	City Manager				
	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	1	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	8	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 Services	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>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
	Total Technology	5.5	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	2
	Human Resources Technician	<u>1</u>	<u>1</u>	<u>1</u>	<u>0</u>
	Total Human Resources	3	3	3	3

Personnel Schedule

FULL TIME POSITIONS BY DEPARTMENT

		<i><u>Budget FY 2017</u></i>	<i><u>Budget FY 2018</u></i>	<i><u>Budget FY 2019</u></i>	<i><u>Budget FY 2020</u></i>
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
41700	Planning				
	Planning and Codes Director	1	1	1	1
	Senior City Planner	0	0	0	0
	City Planner	1	1	1	1
	Planner I & II	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</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	4
	ECD Supervisor	1	1	1	1
	Lieutenant	6	6	6	6
	Detective	5	5	5	6
	Sergeant	7	7	7	7
	Police Officer I & II	38	38	40	42
	Vehicle Services Technician I & II	1	1	1	1
	Records Clerk I & II	2	2	2	2
	Administrative Secretary	<u>1</u>	<u>2</u>	<u>2</u>	<u>2</u>
	Total Police	66	67	69	73
42200	Fire and Rescue				
	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

Personnel Schedule

FULL TIME POSITIONS BY DEPARTMENT

		<i><u>Budget FY 2017</u></i>	<i><u>Budget FY 2018</u></i>	<i><u>Budget FY 2019</u></i>	<i><u>Budget FY 2020</u></i>
(Fire cont'd)	Battalion Chief	3	3	3	3
	Lieutenant	13	13	13	13
	Firefighter & Fire Engineer/Driver	45	45	45	48
	Administrative Secretary	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
	Total Fire and Rescue	66	66	66	69
43120	Public Works				
	Public Works Director	1	1	1	1
	Operations Superintendent	1	1	1	1
	Equipment Operator I, II & III	7	7	8	10
	Maintenance Workers	<u>12</u>	<u>12</u>	<u>12</u>	<u>10</u>
	Total Public Works	21	21	22	22
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	2	2
	Engineer	1	1	0	0
	Capital Projects Coordinator	0	0	1	1
	Engineering Technician I & II	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
	Total Engineering	4	4	5	5
44400	Parks and Recreation				
	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	4	4	4	4
	Maintenance Workers	<u>9</u>	<u>9</u>	<u>9</u>	<u>9</u>
	Total Parks	16	16	16	16

Personnel Schedule

FULL TIME POSITIONS BY DEPARTMENT

		<i><u>Budget FY 2017</u></i>	<i><u>Budget FY 2018</u></i>	<i><u>Budget FY 2019</u></i>	<i><u>Budget FY 2020</u></i>
44800	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	224.5	225.5	230.5	237.5
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	0
	Maintenance Workers	10	10	10	10
	Accounting Clerk I & II	<u>1</u>	<u>1</u>	<u>1</u>	<u>2</u>
	Total Water and Sewer	26	26	26	26
	ALL FUNDS				
	Total No. of Full-Time Positions	<u>262</u>	<u>263</u>	<u>268</u>	<u>275</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.

RESOLUTION 2019-63

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 2019-2020 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

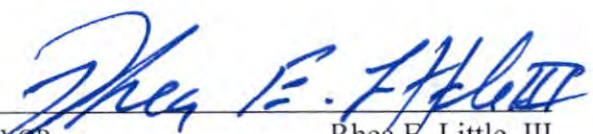
WHEREAS, said system provides for a uniform and equitable rate of pay for each class of positions based on requisite qualifications, pay for comparable work in public and private employment, cost of living data and the financial policies of the City; and

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 2019-2020 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 Rhea E. Little, III

ADOPTED: 06-25-2019

Approved as to form:



RECORDER Holly Earls



CITY ATTORNEY Kristen L. Corn

Classification and Pay Plan

Pay Range (non-exempt/exempt)	Minimum	Mid-point	Maximum
Group A (ne)	\$ 26,187.20	\$ 32,718.40	\$ 39,270.40
Library Technician I			
Community Relations Specialist*			
Group B (ne)	\$ 29,328.00	\$ 36,649.60	\$ 43,971.20
Maintenance Worker			
Parks Worker (PT)			
Receptionist			
Group C (ne)	\$ 32,843.20	\$ 41,038.40	\$ 49,254.40
Equipment Operator I			
Library Technician II			
Senior Maintenance Worker			
Utility Service Technician			
Group D-PSR Recruit (ne)	\$ 40,372.80	\$ 50,460.80	NA
Firefighter-Recruit			
Police Officer-Recruit			
Group D (ne)	\$ 36,774.40	\$ 45,968.00	\$ 55,161.60
Accounting Clerk I			
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			
Group E - PS (ne)	\$ 43,867.20	\$ 51,792.00	\$ 59,696.00
Firefighter			
Police Officer			

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

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

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

Classification and Pay Plan

Pay Range (non-exempt/exempt)	Minimum	Mid-point	Maximum
Group E (ne)	\$ 41,184.00	\$ 51,500.80	\$ 61,796.80
Accounting Clerk II			
Circulation Supervisor			
Cross Connection Control Technician			
Equipment Operator III			
Grounds Specialist II			
Librarian I			
Municipal Codes Officer II			
Police Records Clerk II			
Public Safety Dispatcher II			
Sewer Rehabilitation Technician			
Utility Inspector I			
Vehicle Services Technician II			
Group F - PS (ne)	\$ 46,134.40	\$ 56,492.80	\$ 66,872.00
Fire Engineer/Driver			
Police Officer II			
Group F (ne)	\$ 46,134.40	\$ 57,678.40	\$ 69,201.60
Building Inspector I			
Engineering Technician I			
GIS Specialist I			
HR/Payroll Specialist			
Librarian II			
Planner I			
Utility Inspector II			
Group G - PS (ne)	\$ 51,667.20	\$ 63,273.60	\$ 74,880.00
None			
Group G (ne)	\$ 51,667.20	\$ 64,584.00	\$ 77,500.80
Building Inspector II			
City Recorder			
Engineering Technician II			
GIS Specialist II			
Library Services Supervisor			
Planner II			
Utility Compliance Supervisor			
Group H - PS (ne)	\$ 57,865.60	\$ 70,865.60	\$ 83,865.60
Fire Lieutenant			
Police Sergeant			
Police Detective			

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

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

Classification and Pay Plan

Pay Range (non-exempt/exempt)	Minimum	Mid-point	Maximum
Group H (ne)	\$ 57,865.60	\$ 72,342.40	\$ 86,819.20
Accountant			
Chief Utility Inspector			
City Planner			
Financial Analyst			
Parks Maintenance Supervisor			
Recreation Services Coordinator			
Traffic Operations Coordinator			
Group I - PS (ne)	\$ 64,812.80	\$ 79,372.80	\$ 93,932.80
Battalion Chief			
Police Lieutenant			
Group I (e)	\$ 64,812.80	\$ 81,016.00	\$ 97,219.20
Chief Building Official			
Capital Projects Coordinator			
Computer/Network Technician (ne)			
ECD Supervisor			
Engineer (ne)			
GIS Coordinator (ne)			
Senior City Planner			
Operations Superintendent			
Group J - PS (e)	\$ 72,592.00	\$ 88,899.20	\$ 105,206.40
Division Chief-Fire Training Officer			
Division Chief-Fire Marshal			
Police Captain			
Group J (e)	\$ 72,592.00	\$ 90,750.40	\$ 108,888.00
City Treasurer			
Community Relations Director			
Systems Administrator			
Group K - PS (e)	\$ 81,307.20	\$ 99,569.60	\$ 117,832.00
Assistant Police Chief			
Deputy Fire Chief			
Group K (e)	\$ 81,307.20	\$ 101,628.80	\$ 121,971.20
Assistant Water Services Director			
City Engineer			
Library Director			
Parks and Recreation Director			
Planning and Codes Director			
Group L (e)	\$ 91,062.40	\$ 113,838.40	\$ 136,593.60
Human Resources Director			
Public Works Director			
Technology Director			
Water Services Director			

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

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

Classification and Pay Plan

<u>Pay Range (non-exempt/exempt)</u>	<u>Minimum</u>	<u>Mid-point</u>	<u>Maximum</u>
Group M - PS (e) Fire Chief Police Chief	\$ 101,982.40	\$ 124,904.00	\$ 147,804.80
Group M (e) Finance Director Service Center Director	\$ 101,982.40	\$ 127,483.20	\$ 152,984.00
Group N (e) Assistant City Manager City Attorney	\$ 114,233.60	\$ 142,792.00	\$ 171,350.40
Group O (e) City Manager	Annual Salary to be established by the Board of Commissioners each July 1		
Group P (ne) Intern	\$ 9.00	\$ 11.00	\$ 13.00

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

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

STATISTICAL INFORMATION

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 2019)	31,623
Total assessed value in City – (Tax Year 2018)	\$3,385,578,627
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)	84.5
Planning and Codes	11.0
Parks and Recreation	16.0
Library	12.0
Fire	69.0
Total City Employees	275.0

SALARIES OF PRINCIPAL ELECTED OFFICIALS

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

FIRE PROTECTION

ISO classification	2
Number of stations	4
Number of sworn personnel (Fiscal Year 2019-2020 Budgeted)	68
Number of pumpers, and ladder trucks	9
Other vehicles	14
Number of fire hydrants	2,588

POLICE PROTECTION

Number of stations	1
Number of sworn personnel (Fiscal Year 2019-2020 Budgeted)	67
Number of vehicles - all radio equipped cars	71

Statistical Data

BUILDING PERMITS

<u>Fiscal Year</u>	<u>Number of Permits</u>	<u>Valuation</u>
2018	743	\$252,212,357
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

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)	850
Edmondson Elementary School (K-5)	784
Kenrose Elementary School (K-5)	776
Lipscomb Elementary School (K-5)	698
Scales Elementary School (K-5)	821
Brentwood Middle School (6-8)	1,326
Brentwood High School (9-12)	1,719
Woodland Middle School (6-8)	1,034
Ravenwood High School (9-12)	1,558
Sunset Elementary School (K-5)	744
Sunset Middle School (6-8)	533
Jordan Elementary (K-5)	465
Total Students	<u>11,308</u>
Other Educational Facilities:	
Brentwood Academy (6-12, private)	<u>732</u>

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

Statistical Data

PUBLIC LIBRARY

Brentwood Library	191,912 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 and City of Franklin. Wastewater treatment provided by Metro Nashville Water Services.
Telephone	AT&T; United Communications, 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; 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 complex, disc golf, 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; 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, bike/walking/skating path and trails for hiking; 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 with (2) multi-purpose fields (unlit), 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

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
Flagpole Park	Flagpole Park
Marcella Vivrette Smith Park	Granny White Park
Owl Creek Park	Indoor Arena at Crockett Park
River Park	Marcella Vivrette Smith Park
Tower Park	Ravenwood High School
Wikle 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	769
DaVita HealthCare Partners, Inc.	Healthcare	701
Ramsey Solutions	Broadcasting, Publishing	685
Brookdale Senior Living	Healthcare	668
AT&T	Communications	515
Lattimore Black Morgan & Cain	Financial Services	425
NaviHealth	Healthcare	400
City of Brentwood	Government	275

Statistical Data

UTILITY SERVICE

Utility	Consumers	Revenues
Water	9,639	\$9,927,972
Sewer	11,401	\$7,097,365

WATER RATES

<u>Residential, institutional, retail, and certain other commercial customers:</u>	<u>Inside</u>	<u>Outside</u>	
First 2,000 gallons	\$12.46	\$13.08	(minimum bill)
Next 8,000 gallons	\$4.37	\$4.59	per 1,000 gallons
Thereafter	\$6.34	\$6.66	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 \$.006232 per square foot		
Usage exceeding one gallon of water per square foot up to 10,000 gallons total usage	\$4.37		per 1,000 gallons
Thereafter	\$6.34		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	\$15.58	\$20.43	(minimum bill)
Next 8,000 gallons	\$5.46	\$7.17	per 1,000 gallons
Thereafter	\$6.24	\$8.17	per 1,000 gallons
Wastewater 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 \$.009735 per square foot		
Usage exceeding one gallon of water per square foot up to 10,000 gallons total usage	\$6.83		per 1,000 gallons
Thereafter	\$7.79		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.

Statistical Data

WATER DISTRIBUTION SYSTEM

Water lines	224 miles
Storage capacity in gallons	14,025,000
Percent of water loss	16.5% not adjusted

SEWER COLLECTION SYSTEM

Sanitary sewer mains	292 miles
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INSURANCE COVERAGE

Insured Risks	Amount of Coverage
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	\$ 78,091,979
Equipment & Data Processing	\$ 7,460,220
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).	

Glossary

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

Glossary

Budget -Balanced	The anticipated revenues to be collected within a specific period (fiscal year) will equal or exceed the required expenses for the same period.
Budget Calendar	The schedule of important dates, meetings and deadlines required in the preparation, review and passage of the capital improvements program and annual operating budget.
Budget Documents	The written material and documents presented by the City Manager documents, including but not limited to the annual operating budget, the six-year Capital Improvements Program and Non-routine Work Plan, for the upcoming fiscal year which are used by the City Commission in the deliberation process leading to formal approval by ordinance or resolution.
Budget Message	The opening memo in the annual operating budget prepared by the City Manager which provides the City Commission and the public with a general summary of the key components and parameters used in formulating the overall recommendations and financial plan. The memo also highlights significant changes between the proposed budget and the current year budget.
Capital Projects	A physical improvement with an extended life such as a park, building, road, utility, etc. that normally requires dedicated funding, professional design and construction services to complete. When completed, a capital improvement project provides a permanent addition to the City's fixed assets.
Capital Expenditures/Outlay	The purchase of equipment and machinery having a useful life of several years and of a significant value.
Capital Improvement Program	A systematic financial and management plan to carry out numerous capital projects and outlay purchases in major program areas over a six-year period. The plan is reviewed and updated annually.
Contractual Services	Services rendered to City activities by private companies and individuals outside City government. Examples include utilities, building, landscaping, and equipment maintenance, etc.
DHT	Donations 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).
Defeasance	A provision in a loan or bond removing it as a liability on a balance sheet if cash or portfolio is set aside for debt service.

Glossary

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.
Disbursement	The payment of City funds for obligations incurred.
Emergency Communications District (ECD)	ECD was created in accordance with state law to account for all 911 fees paid to the Brentwood Emergency Communications District. The City Commission serves as the Board for the ECD and provides policy direction on programs and establishes the fee schedule to fund emergency communications services for the City.
Encumbrance	An accounting control under which commitments for the expenditure of money are recorded as they are incurred or obligated which typically occurs before actual payment is made. The use of encumbrances prevents overspending by providing greater certainty on how much money is 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 by a specific 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

Glossary

	Accountants (AICPA) to establish accounting principles, for both profit and nonprofit entities, in the United States.
Fiscal Year	A time frame designating the beginning and ending period for recording financial transactions. The City of Brentwood uses a fiscal year beginning July 1 through June 30.
Fund	A fiscal entity with a self-balancing set of accounts used to account for activities with common objectives. Commonly used government fund groups are: general fund, debt service fund, capital projects fund, enterprise fund, special revenue funds, internal service funds, and special assessment funds.
Fund Balance	The accumulated amount of excess revenues over expenditures in a specific 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 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 specific project.
Infrastructure	The basic physical systems of the City that are considered essential for enabling productivity in the economy. Examples include roads, bridges, water and wastewater systems.

Glossary

Internal Service Funds	An accounting device used to accumulate and allocate costs internally among the City’s various functions. The City uses internal service funds to account for the insurance and fuel costs.
Object Code	A detailed line item expenditure category, such as salaries (#81110), office supplies (#83100), or capital outlay (#89505).
Operating Budget	The expenditure plan for continuing on-going services, programs and activities. In most instances, operating expenditures are made in a single fiscal year. These expenditures include personnel services, contractual services, minor capital outlay, and debt service requirements.
Operating Transfers	Amounts transferred from one fund to another. Transfers are <u>not</u> expenditures. Transfers are to be appropriated for expenditures in the fund receiving the transfer.
Performance Measures	Specific measures of work performed as an objective of the various departments based upon quality and quantity of 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 types of proprietary funds; enterprise 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.
Special Revenue Fund	A special revenue fund is a fund within a government entity to record the proceeds from certain revenue sources for which fund usage is restricted.
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.
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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