



CITY OF
BRENTWOOD
TENNESSEE



Fiscal Year 2020-2021
Annual Budget

City of Brentwood, Tennessee

FISCAL YEAR 2021

(July 1, 2020 – June 30, 2021)

ANNUAL OPERATING BUDGET

Brentwood Board of Commissioners

Rhea E. Little, III

Mayor

Ken Travis

Vice Mayor

Nelson Andrews

City Commissioner

Anne Dunn

City Commissioner

Mark Gorman

City Commissioner

Susannah Macmillan

City Commissioner

Regina Smithson

City Commissioner

City Staff

Kirk E. Bednar

City Manager

Jay Evans

Assistant City Manager

Karen Harper

Finance Director

Budget Team / GFOA Awards

BUDGET TEAM FY 2020 - 2021

CITY MANAGER

Kirk Bednar

ASSISTANT CITY MANAGER

Jay Evans

FINANCE DIRECTOR

Karen Harper

ASST. FINANCE DIRECTOR

Julie Wilson

FINANCIAL ANALYST

David Lincicome

ACCOUNTANT

Matt Bonney

DIRECTORS

Holly Earls	Kristen Corn
John Allman	Mike Worsham
Deanna Lambert	Jeff Dobson
Jeff Hughes	Brian Goss
Todd Hoppenstedt	Mike Harris
Dave Bunt	Susan Earl
Chris Milton	



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Brentwood

Tennessee

For the Fiscal Year Beginning

July 1, 2019

Christopher P. Morrell

Executive Director

The City is hopeful 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 27th consecutive year for its annual budget beginning July 1, 2019. 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 33rd consecutive year for its comprehensive annual financial report (CAFR) for the fiscal year ending June 30, 2018. 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 the elected officials, city administrators, and the general public.

TABLE OF CONTENTS

	<u>PAGE</u>
I. <u>BUDGET MESSAGE</u>	
City Manager's Transmittal Memorandum	<u>6-18</u>
II. <u>BUDGET OVERVIEW/SUMMARIES</u>	
Community Profile	<u>20</u>
National & State Economic Outlook	<u>21</u>
Organization Chart	<u>22</u>
Organization of Funds	<u>23</u>
Budget Fund Relationships	<u>24</u>
Operating Budget Policies	<u>25-26</u>
Fund Balance Policy	<u>27-29</u>
Revenue Policies	<u>30</u>
Debt Management Policy	<u>31-36</u>
Investment Policy	<u>37-40</u>
Budget Format	<u>41-42</u>
Budget Procedure	<u>43-44</u>
Budget Calendar	<u>45-46</u>
Long-Term Goals and Objectives - Brentwood 2030 Plan	<u>47-52</u>
Budget Summaries	<u>53-83</u>
III. <u>CAPITAL IMPROVEMENTS PROGRAM</u>	<u>84-101</u>
IV. <u>GENERAL FUND</u>	
General Fund Revenues	<u>102-110</u>
General Fund - Activities, Expenditures and Non-routine Goals & Objectives	
City Commission	<u>112</u>
City Court	<u>114</u>
City Manager's Office	<u>115</u>
Elections	<u>117</u>
Finance	<u>118</u>
City Recorder	<u>121</u>
Legal Services	<u>123</u>
Technology	<u>127</u>
Geographic Information Systems	<u>130</u>
Human Resources	<u>131</u>
Community Relations	<u>135</u>
Planning	<u>138</u>
Codes Enforcement	<u>142</u>
Insurance/Other Benefits	<u>143</u>
Police	<u>144</u>
Fire and Rescue	<u>148</u>
Safety Center East	<u>151</u>
Public Works	<u>152</u>
Storm Drainage	<u>156</u>

TABLE OF CONTENTS

	<u>PAGE</u>
Street Lighting	<u>157</u>
Traffic Signalization	<u>158</u>
Service Center	<u>159</u>
Engineering Services	<u>161</u>
Public Health	<u>165</u>
Parks and Recreation	<u>166</u>
Public Library	<u>169</u>
Education	<u>172</u>
Economic Development	<u>173</u>
Historic Sites	<u>174</u>
Operating Transfers to Other Funds	<u>175</u>
Equipment Replacement Fund	<u>177</u>
Facilities Maintenance Fund	<u>178</u>
Post Employment Benefits Fund	<u>179</u>
Post Employment Benefits Trust (Informational Only)	<u>180</u>
 V. <u>SPECIAL REVENUE FUNDS</u>	
State Street Aid Fund	<u>182</u>
Public Works Project Fund	<u>183</u>
Drug Fund	<u>184</u>
E-Citation Fund	<u>185</u>
Adequate Facilities Tax Fund	<u>186</u>
 VI. <u>INTERNAL SERVICE FUNDS</u>	
Fuel Fund	<u>188</u>
Insurance Fund	<u>189</u>
 VII. <u>DEBT SERVICE FUND</u>	<u>191</u>
 VIII. <u>CAPITAL PROJECTS FUND</u>	<u>197</u>
 IX. <u>ENTERPRISE FUNDS</u>	
Water and Sewer Fund	<u>204</u>
Municipal Center Fund	<u>213</u>
Emergency Communications District	<u>214</u>
 X. <u>APPENDIX - SUPPLEMENTAL INFORMATION</u>	
Personnel Summary/Schedule	<u>218</u>
Appropriations Ordinance	<u>227</u>
Tax Levy Ordinance	<u>237</u>
CIP Adoption Resolution	<u>238</u>
Personnel Classification and Pay Range Resolution	<u>239</u>

Letter to Mayor and City Commission

May 4, 2020

The Honorable Members of the Brentwood Board of Commissioners:

The proposed annual operating budget for the City of Brentwood for Fiscal Year 2021, beginning July 1, 2020 through June 30, 2021, 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 2021-2026 and the proposed Non-Routine Work Plan for Fiscal Year 2021.

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 14, 2020 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 26, 2020 meeting and final reading on Monday, June 22, 2020. 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 8, 2020 regular meeting.

The Fiscal Year 2021 budget is balanced with net expenditures for all funds totaling **\$92,183,930**. This represents a slight decrease (\$-57,435 or -0.06%) from the adopted FY 2020 budget. As always, various funds reflect either increases or decreases in appropriations from the previous year. Funds reflecting significant increases or decreases compared to FY 2020 include the General Fund (\$5,463,230 or 13.6%, including a proposed \$5 million fund balance transfer), Adequate Facilities Tax Fund (\$1,450,000), Capital Projects Fund (\$770,000 or 2.7%), Water and Sewer Fund (\$311,745 or 1.6%), Equipment Replacement Fund (\$260,000 or 20.2%), Public Works Project Fund (\$-2,250,000 or -81.8%), State Street Aid Fund (\$-1,605,000 or -5.6%), and Debt Service Fund (\$-320,745 or -10.7%).

Economic Outlook

As this memo is being drafted in mid-April, Middle Tennessee, the State of Tennessee, the United States, and the entire world is in the middle of perhaps the single most dramatic public health and economic event in the last one hundred years. The efforts to stop the spread of the Coronavirus have brought many sectors of the world's economy to a sudden standstill with projections of 20+% unemployment levels in the months to come. In Brentwood, restaurants are limited to providing carry-out or delivery service only, many of our largest corporate employers have temporarily closed their offices while employees work from home, other businesses have closed their doors with no certainty of how many will survive to reopen once the crisis has passed. Even the City has been operating on a modified basis with many non-public safety employees working from home and Service Center crews working modified shifts to limit potential virus exposure. While the elevated threat of the virus is expected to pass in the next few months, there is likely to be continuing social distancing and economic impacts well into FY 2021. The resulting uncertainty regarding how quickly the economy may rebound leaves staff in a unique position in formulating the proposed FY 2021 budget.

Prior to the virtual shutdown of the economy in mid-March, the underlying regional economic conditions remained strong. The City was experiencing solid revenue growth, with local option sales tax revenue up 12.5% compared to FY 2019 for the first eight months of the fiscal year. Most other primary revenue sources were also showing moderate to strong growth year over year. New single-family housing starts were up 21% year over year for the first nine months of the fiscal year, with several new subdivisions under development or in the planning stages.

New commercial development and redevelopment continued in FY 2020. A new hotel and commercial building in the

Letter to Mayor and City Commission

Town Center area opened in summer 2019, and development of the expanded Hill Center Brentwood project continues with a new office building nearly ready to open and hotel and additional retail space under various stages of construction. The final office building at the Virginia Springs development is under construction as is a new office building on Franklin Road north of Holly Tree Gap. This latter building represents the first new significant commercial development on the Brentwood side of the south Franklin Road corridor in many years, with the potential for additional redevelopment existing on other properties with completion of the Franklin Road widening project in 2022.

The final 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 the last quarter of 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.

While the City has traditionally taken a very conservative approach to budgeting, the uncertain times we find ourselves in today dictate that the proposed FY 2021 budget be even more conservative than normal. This will impact our ability to provide employee pay adjustments, make staffing additions to meet the future needs of the community, and pursue other service enhancements. If the economic recovery begins quickly once the initial virus threat passes, the City will likely be able to address these delayed needs in FY 2022 and beyond. Despite the economic uncertainty, we will fully fund our debt service, pension, and post-employment benefit commitments while continuing to set aside the necessary funding for long-term equipment replacement, facility maintenance, and employee health insurance obligations.

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 2020 General Fund operating transfer of **\$3,740,000** to the Capital Projects Fund before June 30, 2020. The transfer is possible due to positive revenue collections in the current fiscal year over original budget estimates, but over \$2 million less than original projections earlier in the fiscal year. 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 post-virus economic uncertainty and the upcoming 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, 2020 of \$38.15 million** or an amount equivalent to 83% of the FY 2021 proposed General Fund budget. This amount takes into account the special year-end transfer of excess revenue to the Capital Projects Fund as discussed above, a \$405,000 year-end transfer to the Equipment Replacement Fund for purchase of new equipment, a \$45,000 year-end transfer to the Facilities Maintenance Fund for Ravenswood Mansion maintenance projects, and

Letter to Mayor and City Commission

\$2.6 million for the first payment towards the purchase of land for the new Windy Hill Park. 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, 2020 is \$3,348,710, an amount that is equivalent to 115% of the FY 2020 debt obligations of \$2,841,616.

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 2021 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 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 55% of the total General Fund budget is allocated to personnel services. This percentage is lower than in prior years primarily because of very limited personnel related increases in the budget and the large one-time fund balance transfer related to capital expenditures. 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 2021 proposed budget reflects **two (2) new full-time positions** across all funds. This brings the total full-time employee count in all funds 277 total positions. The 277 full-time positions in the FY 2021 budget compared to 140 full-time positions in the FY 1991 budget represents an 98% increase in thirty (30) years. However, the resident population has increased by 168% during the same period. In effect, the City will have 6.31 full-time employees per 1,000 residents in FY 2021 versus 8.54 in FY 1991 or 26% less. To put this productivity gain in perspective, if the City was operating and delivering services in FY 2021 with the same per capita staffing arrangement in FY 1991, the City would today have 375 full-time employees or 98 more than in the proposed budget with an additional cost obligation to the City in excess of \$10.3 million annually. To pay for this additional staffing would have required an 83% property tax increase, a corresponding \$10.3 million or 25% 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 400-acre Marcella Vivrette Smith Park along with other parks, greenways and bikeways to maintain. With approximately 14,600 homes in Brentwood today versus 5,100 homes in 1991, there are greater demands for street maintenance, ditch cleaning, brush pickup, water and sewer services, public safety responses, etc.

Letter to Mayor and City Commission

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 can 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.

Pre-virus budget projections in early calendar year 2020 included funding for a 4.0 – 4.5% salary adjustment for city employees to maintain a competitive salary and benefits package. Unfortunately, the sudden economic collapse due to the COVID-19 virus and the uncertainty regarding the timing and scope of any recovery in FY 2021 requires us to make the very painful decision not to propose any market or merit-based employee pay adjustments as part of the FY 2021 budget. While this proposal is very disappointing for employees, I simply cannot at this time responsibly forecast sufficient recurring revenues in FY 2021 to support pay adjustments. However, if the economic recovery is quicker and more robust than forecast at this time, staff will reassess revenue forecasts through the first six months of the fiscal year and may request City Commission consideration of some level of mid-year salary adjustments if supported by actual revenue collection trends and economic projections.

General Fund

REVENUES

Not including the proposed \$5 million fund balance transfer to the Capital Projects Fund, the proposed FY 2021 General Fund budget will be balanced with projected revenue collections during the fiscal year. Projected revenue for FY 2021 will be **\$40,730,700**, up \$434,300 or 1.1% from the FY 2020 budget of \$40,296,400. Major changes in individual revenues accounts (up and down) are summarized below:

- **Local Sales Taxes** – up \$800,000 (5.3%) to \$16 million. While budgeting an increase in local sales tax collections may seem illogical with the economic uncertainty, this amount is reasonable given the very conservative nature of the FY 2020 budget amount and assuming a gradual reopening of the economy begins in late FY 2020. Prior to the economic shut down, FY 2020 local sales tax collections were up 12.5% year over year and projected to exceed \$19 million. Even with the shutdown, FY 2020 collections are still projected to be just under \$18 million. Also, the City will begin to receive the proceeds from the ½ cent sales tax increase during the last quarter of FY 2021.
- **Real and Personal Property Taxes** – up \$250,000 (2.1%) based on actual 2019 tax assessments. To be conservative, no growth from new development in 2019 is included in this amount.
- **Business Taxes** – up \$50,000 (2.8%) from the conservative FY 2020 budget amount, but down 22% from FY 2019 actual collections and FY 2020 preliminary projections in recognition of the virus- related economic downturn.
- **Interest Earnings** – down \$400,000 (-89.0%) due to decreases in the Fed Funds rate to essentially 0%. Note that the City's banking services agreement is due to be rebid this summer, so greater than normal uncertainty surrounds this revenue source.
- **Hotel/Motel Taxes** – down \$140,000 (-8.2%) to reflect the expected impact of reduced business and leisure travel due to virus and economic concerns continuing into FY 2021.
- **State Shared Sales Tax** – down \$100,000 (-2.8%) to \$3.5 million in recognition of the continuing statewide impact of the

Letter to Mayor and City Commission

economic slowdown into FY 2021. Note that the FY 2020 projected actual amount is close to \$3.8 million and was trending in excess of \$4 million prior to the virus-related shutdown.

- **Hall Income Tax** – down \$75,000 (-50%) 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 prior fiscal years, budgeted Hall Income Tax revenue in FY 2021 will be reduced by 92% (\$825,000) from the FY 2015 budget amount.

Based on the FY 2021 budget for property tax revenue collections, each 1 cent on the property tax rate generates slightly more than \$342,000 for the General Fund. The proposed **\$0.36** property tax rate represents the same effective City tax rate for the 30th 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.

As noted previously, FY 2021 revenue projections are being made at a time when the actual revenue impact of the virus related shut down at the end of FY 2020 is unknown. Furthermore, the duration of the impact into FY 2021 is also unknown. This budget reflects staff’s best estimates and projections at this point in time, with little hard information to rely on for future projections. By the time the City Commission considers this budget on second and final reading in late June, the overall impact of the virus-related shutdown will be clearer. Therefore, amendments to this proposed budget prior to final adoption may be necessary. Furthermore, additional amendments may need to be considered in FY 2021 depending on the duration of the economic downturn, the speed of any recovery that may occur during FY 2021, and the potential resurgence of the virus prior to a vaccine being available.

EXPENDITURES

Proposed General Fund operating expenditures in FY 2021 net of inter-fund transfers are **\$35,813,955**. This represents an **increase of \$328,230 or 0.9%** over the FY 2020 budget of \$35,485,725. Annual inter-fund transfers proposed in FY 2021 total \$4,904,700, an increase of \$135,000 (2.8%) compared to FY 2020, inclusive of a \$25,000 transfer to the Post-Employment Benefits Fund previously expensed in the Insurance and Other operating activity. The FY 2021 transfers also include the planned one-time \$5 million unassigned General Fund balance transfer to the Capital Projects Fund for completion of the Police Headquarters building (\$4 million) and a portion of the final payment for the Windy Hill Park property (\$1 million). This brings the total FY 2021 transfers amount to \$9,904,700 and the total General Fund expenditures, including all transfers to **\$45,718,655**. Please see the summary breakdown below :

GENERAL FUND COMPARISON

	FY 2020	FY 2021	Difference	%
Operating Expenditures	\$35,485,725	\$35,813,955	\$328,230	0.9%
Inter-Fund Transfers	4,769,700	4,904,700	135,000	2.8%
Fund Balance Transfers	-	5,000,000	5,000,000	N/A
Total	\$40,255,425	\$45,718,655	\$5,463,260	13.6%

Because of the current economic uncertainty, this budget provides only minimal increases associated with the opening of new facilities, fulfillment of prior contractual and debt service obligations, long-term equipment replacement funding, and technology related improvements designed to enhance security of the City’s computer network and provide operational efficiencies. As noted above, while this budget maintains the existing employee benefit programs at their current level, it does not provide funding for employee salary adjustment.

Letter to Mayor and City Commission

Approximately 18% of the total General Fund budget (\$8,234,290) is allocated for capital investment. This includes a \$5 million in fund balance transfer to the Capital Projects Fund, \$1,844,500 in transfers to the Equipment Replacement Fund from various departments, a \$350,000 transfer to the Facilities Maintenance Fund, \$800,000 for street resurfacing, \$70,000 for drainage improvements, plus direct purchases of new and replacement equipment/software totaling \$169,790.

Significant expenditure increases in the FY 2021 General Fund budget totaling a net \$483,300 increase include the following:

New Positions - \$113,800

The proposed FY 2021 budget provides for one (1) new Systems Administrator position within the Technology Department. This position is necessary now to address two pressing needs. First, is a need to provide more proactive management of the City's network security systems and tools. While we have various mechanisms in place to monitor network security, our current staffing levels and technical expertise means we are more reactionary in our monitoring and management than we would prefer to be. Having a senior staff person with appropriate training focused on day to day network security management will provide a higher level of overall security for the City's network. Second, since the planned addition of a new Network Technician was cut from the proposed budget, this position will also provide some additional staffing capacity for higher level project management that will allow existing technician staff to at least partially absorb the additional day to day workload that will come with the technology demands of the new Police Headquarters facility and relocation of the City's primary back up site.

Debt Service Fund Transfer - \$100,000

The FY 2020 issuance of \$15 million in General Obligation bonds for construction of the Police Department headquarters facility along with a sharp decrease in projected interest earning within the Debt Service Fund will necessitate an increased General Fund transfer of at least an additional \$400,000 to the Debt Service 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.

Police Headquarters Operating Costs - \$100,000

With the new Police Headquarters building scheduled to open on or about April 1, 2021, the City will begin incurring operating costs including utilities, janitorial, insurance, landscaping maintenance, etc. Note that this FY 2021 budget amount reflects only one-quarter of the year. A full year's operating costs will be reflected in the FY 2022 budget.

Equipment Replacement Fund Contributions - \$74,500

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 the addition of newly purchased equipment to the schedule and updates to the projected date and cost of replacement for each item. The FY 2021 increase in contributions from various departments reflects updated future replacement cost estimates and new equipment added to the replacement schedule in FY 2020, such as the new grapple truck in Public Works.

Radio System Maintenance Costs - \$50,000

The Technology Department budget includes a partial year payment for ongoing system maintenance agreement costs associated with the new regional radio system. Note that this FY 2021 budget amount reflects only one-quarter of the year. A full year's system maintenance cost of approximately \$200,000 will be reflected in the FY 2022 budget.

Letter to Mayor and City Commission

Election - \$45,000

There will be a city election in May 2021. The projected costs are somewhat lower than the costs for the May 2019 election under the assumption that the election day voting center process will be reauthorized for Williamson County.

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 2021 will be \$1,844,500, up \$74,500 from FY 2020. Transfers are provided from the Technology Department (\$570,000), Police Department (\$583,000), Fire and Rescue Department (\$401,500), Public Works Department (\$245,000), Parks and Recreation Department (\$30,000), and Traffic Signalization activity (\$15,000). Proposed FY 2021 purchases total **\$1,550,000** and include computer equipment and software (\$620,000), two dump trucks and a new air burner unit with associated equipment for Public Works (\$380,000), nine (9) police vehicles with accessory equipment (\$340,000), replacement air packs for the Fire and Rescue Department (\$160,000), and new mini excavator for the Parks Department (\$50,000). Note that funding in the Equipment Replacement Fund for the new equipment items (\$405,000) is proposed to be provided through a FY 2020 year-end transfer of excess revenues from the General Fund.

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 2021 funding is provided through an annual operating transfer from the General Fund of \$350,000, the same amount as FY 2020, a FY 2020 year-end transfer of \$45,000 from excess revenues, plus the available fund balance. Projects totaling **\$600,000** are proposed for funding in FY 2021. This includes \$375,000 for the Parks & Recreation Department for miscellaneous park repairs, lighting and bleacher replacements, Ravenswood Mansion repairs, and parking lot resurfacing, \$60,000 for asphalt overlay of existing trail sections and an engineering assessment of bikeway bridges, \$50,000 each for the Library and Service Center for any extraordinary repairs that may come up, and \$65,000 for the Safety Center East, including \$40,000 for roof replacement.

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 insurance 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 2021 annual trust contribution will increase from \$1,137,700 to \$1,160,665 based upon the results of the 2019 actuarial study and additional staffing. In addition, the fund will receive a transfer of \$25,000 from the General Fund for the accumulation of reserves for accrued terminal leave payments for retirees. This represents the same amount as FY 2020.

SPECIAL REVENUE FUNDS

State Street Aid Fund

The FY 2021 proposed budget for the State Street Aid Fund is **\$1,135,000**, which reflects a \$1,605,000 reduction from FY 2020. Please note that FY 2020's budgeted amount included a one-time carryover of the \$1,240,000 originally budgeted in FY 2019 due to early cancellation of the FY 2019 paving contract with the remaining work from the original FY 2019 work program 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 2021 projected revenue from the state gas tax is \$1,405,000, down \$220,000 from the FY 2020 budget amount due to expected low gas tax collections because of the economic downturn. The total investment for resurfacing in FY 2021 is \$2.4 Million, a \$100,000 increase from the FY 2020 total allocation, less the FY 2019 carryover. This includes \$1,135,000 from the State Street Aid Fund, \$465,000 from one-time state grants in the Capital Projects 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.

Letter to Mayor and City Commission

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 2021 budget includes a proposed **\$500,000** transfer to the Capital Projects Fund to provide funding for initial work on the Murray Lane/Holly Tree Gap intersection project. Projected revenues are \$610,000, reflecting housing starts at approximately the same level as 2019 with no new commercial developments projected given the current economic situation. The estimated fund balance at the end of FY 2021 is approximately \$950,000. Note that an updated Public Works Project Fee schedule was adopted during FY 2020. This new fee schedule reflects significantly increased per unit fee amounts across all land use types. .

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 2021 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 2021. A transfer of **\$1,450,000** to the Capital Projects Fund is proposed in FY 2021 to be used towards the purchase of property for the new Windy Hill Park. The estimated fund balance at the end of FY 2021 is \$655,000. .

INTERNAL SERVICE FUNDS

Fuel Fund

This internal service fund was established with an initial investment in June 2009. All gasoline and diesel fuel is purchased through competitive quotes and stored in tanks located at City facilities. User departments then purchase gas or diesel fuel from this fund at a fixed rate per gallon 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

Letter to Mayor and City Commission

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 \$790,000 at the end of FY 2019), 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 or trend down during the economic slowdown, the cost of fuel charged to each user department has been reduced for FY 2021 from \$2.00 per gallon unleaded and \$2.50 per gallon diesel to \$1.70 and \$2.15 respectively. Projected revenue for the fund from departments in FY 2021 is \$315,575 with fuel purchases conservatively budgeted at **\$375,000** again.

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 2021, total estimated expenditures in the combined Insurance Fund are **\$4,630,000** with projected revenue of \$4,087,815. The total projected expenditures for the health insurance division are \$4,315,000, which is only a small increase from FY 2020. 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 \$315,000 with projected contributions from City departments of \$274,430, an increase of \$25,000. The fund’s net position at the end of FY 2019 was just over \$3 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, 2020 is \$3,348,710 which is 115% of actual FY 2020 debt service payments. Debt service payments in FY 2021 are estimated at **\$2,673,315**. Total projected revenues for the fund in FY 2021 are \$3,352,000

Letter to Mayor and City Commission

with the annual transfer requirement from the General Fund being \$3,350,000, an increase of \$100,000 from FY 2020 in recognition of the increased future 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 2022 – 2024.

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 2021 proposed budget at **\$29,530,000** 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 2020 or earlier that will be completed in FY 2021 and projects that will be designed and/or initiated in FY 2021 but completed in FY 2022 or later. There are 26 capital projects proposed for funding in FY 2021. Several of the largest projects include: completion of the new Police Department headquarters facility (\$16,435,000); initiation of the McEwen Drive extension project in coordination with the City of Franklin (\$3,200,000); final payment on the purchase of property for the future Windy Hill Park (\$2,500,000); and completion of the widening of Sunset Road between the new bridge over Owl Creek north to Concord Road (\$2,155,000).

Primary funding sources are a FY 2020 year-end special appropriation transfer of \$3,740,000 from excess current revenues in the General Fund for multiple projects and a planned \$5 million General Fund balance transfer for completion of the police headquarters facility (\$4 million) and the purchase of Windy Hill Park property (\$1 million). Other funding sources include \$1,590,000 in intergovernmental revenues, \$1,450,000 from the Adequate Facilities Tax fund for Windy Hill Park, \$500,000 from the Public Works Project Fee Fund for the Murray Lane/Holly Tree Gap intersection project, and \$225,000 in private sources. More information on the FY 2021 projects is provided in the detail budget for the Capital Projects Fund and the CIP document.

ENTERPRISE FUNDS

Water and Sewer Fund

The Water and Sewer Fund is an enterprise fund used to account for the operation of water and sewer services provided to customers within the legally designated service area (not the City limits) on a user charge basis. The City operates a water distribution and sewer collection system and is required under state law to operate this system on a financially self-sustaining basis. Water is purchased from the Harpeth Valley Utilities District and Metro Nashville while the collected sewer is sent to Metro Nashville for treatment.

Water sales, sewer charges, and other revenues are expected to generate \$18,902,925 during FY 2021 with tap fees projected at an additional \$700,000. Non-capitalized operating expenses, including interest payments on prior debt issues and depreciation, are projected at **\$19,484,625**. The proposed FY 2021 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, 2020. This is the final year of rate adjustments approved in 2016, with an updated rate study planned for FY 2021.

Letter to Mayor and City Commission

The most significant expenses in FY 2021 include: the cost of purchasing water from Harpeth Valley and Metro Water Services (\$7.7 million); wastewater treatment services from Metro (\$3.2 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 (\$464,265). Almost 74% of the total expenses for the Water and Sewer Fund are associated with these four items.

Municipal Center Fund

This enterprise fund consolidates expenses and rental income associated with the operation of the Brentwood Municipal Center. This approach allows for better management of expenses and rental income for a building with multiple tenants. Rental income is generated from the lease of surplus space to private tenants (\$25,500), a \$695,000 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 **\$718,180** in FY 2021, a \$9,000 decrease from FY 2020 primarily due to a reduced depreciation allowance. Note that enterprise fund accounting requires the expensing of depreciation for future replacement of assets, projected at \$267,000 in FY 2021.

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 primarily funded through a uniform statewide fee for all communication devices capable of contacting the 911 system. This fee currently set at \$1.16 per month is collected by the state and returned to local districts. The state legislature recently approved an increase in this fee to \$1.50 beginning January 1, 2021. 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 over the years have been slightly in excess of this base amount. For FY 2021, the half year increase in the base fee is projected to result in an additional \$130,000 in revenue. In addition to the 911 user fees, the District receives an operating transfer from the General Fund. The FY 2021 proposed transfer is \$484,700, the same as in FY 2020.

The proposed expenditure budget for FY 2021 is **\$1,510,375**, up approximately \$84,000 (5.9%) from the FY 2020 budget with the most significant increase related to the addition of a public safety dispatcher position which would not have been possible without the additional revenue generated by the fee increase.

ACKNOWLEDGEMENTS

The preparation of the FY 2021 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

Letter to Mayor and City Commission

for the FY 2020 document for the 27th 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 Karen Harper, Assistant Finance Director Julie Wilson, Accountant Matt Bonney, Financial Analyst David Lincicome, and the department heads that contributed information and helped compile this document for your review and consideration.



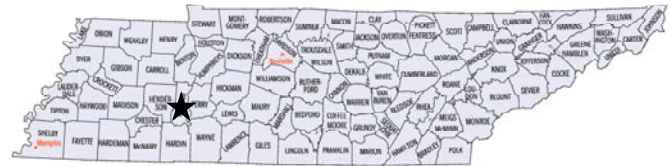
Kirk Bednar

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 2021, there are 277 full-time employees authorized.

NOTABLE STATISTICS (more available in the Supplemental Information section of this document)

Median Family Income: \$176,277 ⁽¹⁾
Median Age: 41.5 ⁽¹⁾
Poverty Rate: 2.8% (vs 15.3% for TN) ⁽¹⁾
Median Home Sale Price: \$810,000 ⁽²⁾

Bachelor's or higher: 74.3% (vs. 26.6% for TN) ⁽¹⁾
Avg. ACT Score: 25.3 (vs 20.0 for TN) ⁽³⁾
Diversity: 86.8% White; 7.4% Asian; 3.6% Black;
1.9% multi-race ⁽¹⁾

¹ U.S. Census Bureau, American Community Survey, 2018 (published September 2019)

² Williamson County Association of Realtors, March 2020

³ Tennessee Department of Education, November 2019

Economic Outlook

The U.S. economy remained strong in 2019, with an inflation-adjusted gross domestic product (real GDP) of 2.3 percent. Even though this represents a slowdown from 2018 (2.9 percent), this growth ensured the 2010s was a recession-free decade, the first such decade since records began in 1855. The economic prosperity was shared throughout different components of the economy. Personal income grew by 4.8 percent in 2019, resulting in a 2.6 percent increase in consumption. Consumption is the largest component of the economy and more than three-quarters (78.0 percent) of overall growth is attributable to growth in consumption. The two major sub-components of consumption, goods and services, both grew in 2019.

Along with the U.S., Tennessee also saw steady economic growth in 2018 and much of 2019. In Tennessee, real GDP advanced at a 2.7 percent rate in 2018, which was slightly slower than nation's 2.9 percent rate of growth. A number of temporary factors have helped stimulate both the state and national economies in recent years, including the 2017 Tax Cut and Jobs Act, which provided temporary stimulus to business and consumer spending, and the 2018 and 2019 Bipartisan Budget Acts which increased government spending. Upward momentum from some of these policies may continue into the first half of 2020 before fading, and then slower economic growth will likely follow.

Over the past ten years, the state economy has been on an extended growth spurt, with no intervening economic contractions. Since 2010 the state economy has created 496,300 jobs reflecting a compound growth rate of 1.8 percent, ahead of the pace of job creation for the nation. One of the most remarkable features of this ongoing expansion has been the unemployment rate. After peaking above 10 percent in 2009, the unemployment rate drifted down and bottomed out in February 2019 at 3.2 percent. While the national rate also fell, Tennessee's current unemployment rate is still below the national rate. In 2018, most broad sectors of the Tennessee economy saw some job growth. In total there are over 1.5 million service sector workers in the state, which accounts for roughly 50 percent of the state workforce. As indicated in the accompanying table, Tennessee was one of only a handful of southeastern states to see stronger job growth than the national average. The table reports nonfarm job growth trends for all southeastern states since the first month of the Great Recession, December 2007. Over the twelve-year period, nonfarm employment in the nation was up 9.8 percent.

Tennessee's GDP saw compound annual growth of 4.2 percent between 2009 and 2019 compared to 4.0 percent growth for the nation. Output growth in the manufacturing sector has been especially robust, reflecting both hiring gains and improvements in productivity. Taxable sales also showed incredibly robust growth in 2018. Growth in personal income is one of the main drivers of sales, and while personal income grew at a healthy clip of 5.3 percent in 2018, taxable sales advanced by an even faster 6.8 percent. This is the sixth consecutive year with taxable sales growth exceeding income growth.

In his annual Economic Report to the Governor, University of Tennessee economist Dr. Matthew Murray projects real GDP for Tennessee will fall from 2.7 percent in 2019, to 2.1 percent in 2020, and 1.6 percent in 2021. Nominal taxable sales are projected to grow by 4.8 percent in 2020 and 4.7 percent in 2021. Taxable sales growth will be higher in FY 2019/20 in part due to the recent U.S. Supreme Court decision in the *South Dakota v. Wayfair Inc.* case, which decided that states can mandate businesses without a physical presence in the state (e.g. internet merchants) collect and remit sales and use taxes on transactions made in the state. Tennessee began taxing these online retailers (if their sales to Tennessee consumers exceeded \$500,000 in the previous year) on July 1, 2019, resulting in an uptick in projected sales tax collections for 2019 and 2020.

Tennessee's long-term outlook extends to 2029 and generally reflects ongoing growth for the state economy. The next ten years are expected to produce slower growth in employment due to underlying demographic factors that will constrain labor force growth. Between 2019 and 2029, the state's GDP should be up 1.7 percent on a compound basis, slightly lower than the 2.0 percent growth for the national economy. It should be noted that at the time of this writing, COVID-19 is emerging as a global pandemic and the potential economic impacts are not known. Some impact on FY 2020 and potentially on FY 2021 is expected, however, forecasting those impacts is not currently possible with available information.

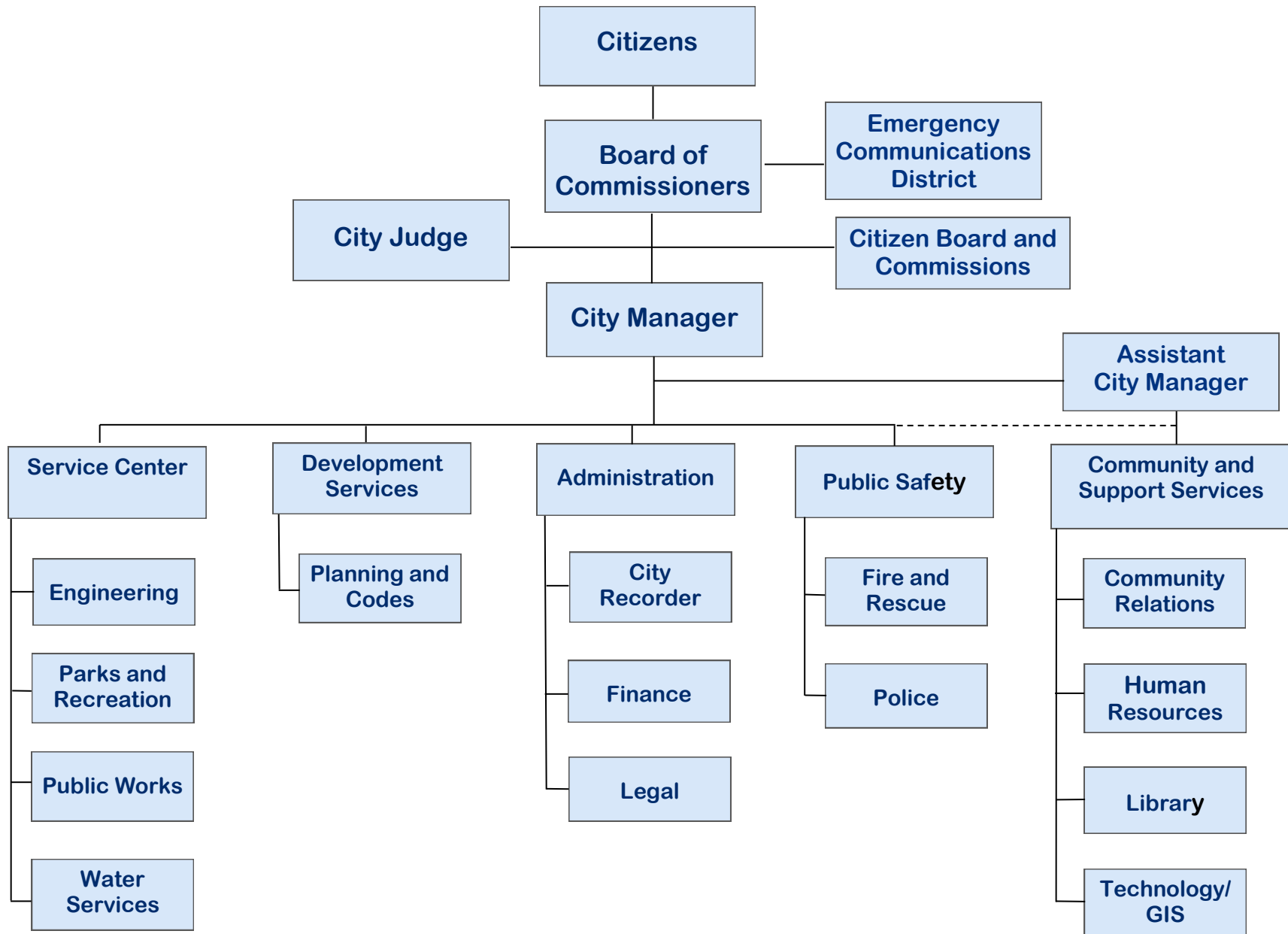
Table: Nonfarm Employment Growth across the Southeast Since the Great Recession

	Employment (In thousands)		Growth Dec-07 to Oct-19
	Dec-07	Oct-19	
Florida	7,930	9,079	14.5%
South Carolina	1,949	2,185	12.1%
Georgia	4,171	4,641	11.3%
Tennessee	2,805	3,119	11.2%
North Carolina	4,166	4,589	10.2%
United States	138,409	151,945	9.8%
Virginia	3,779	4,029	6.6%
Arkansas	1,206	1,282	6.3%
Kentucky	1,858	1,964	5.7%
Alabama	2,032	2,091	2.9%
Louisiana	1,938	1,990	2.7%
Mississippi	1,160	1,171	0.9%
West Virginia	729	733	0.5%

Source: Bureau of Labor Statistics

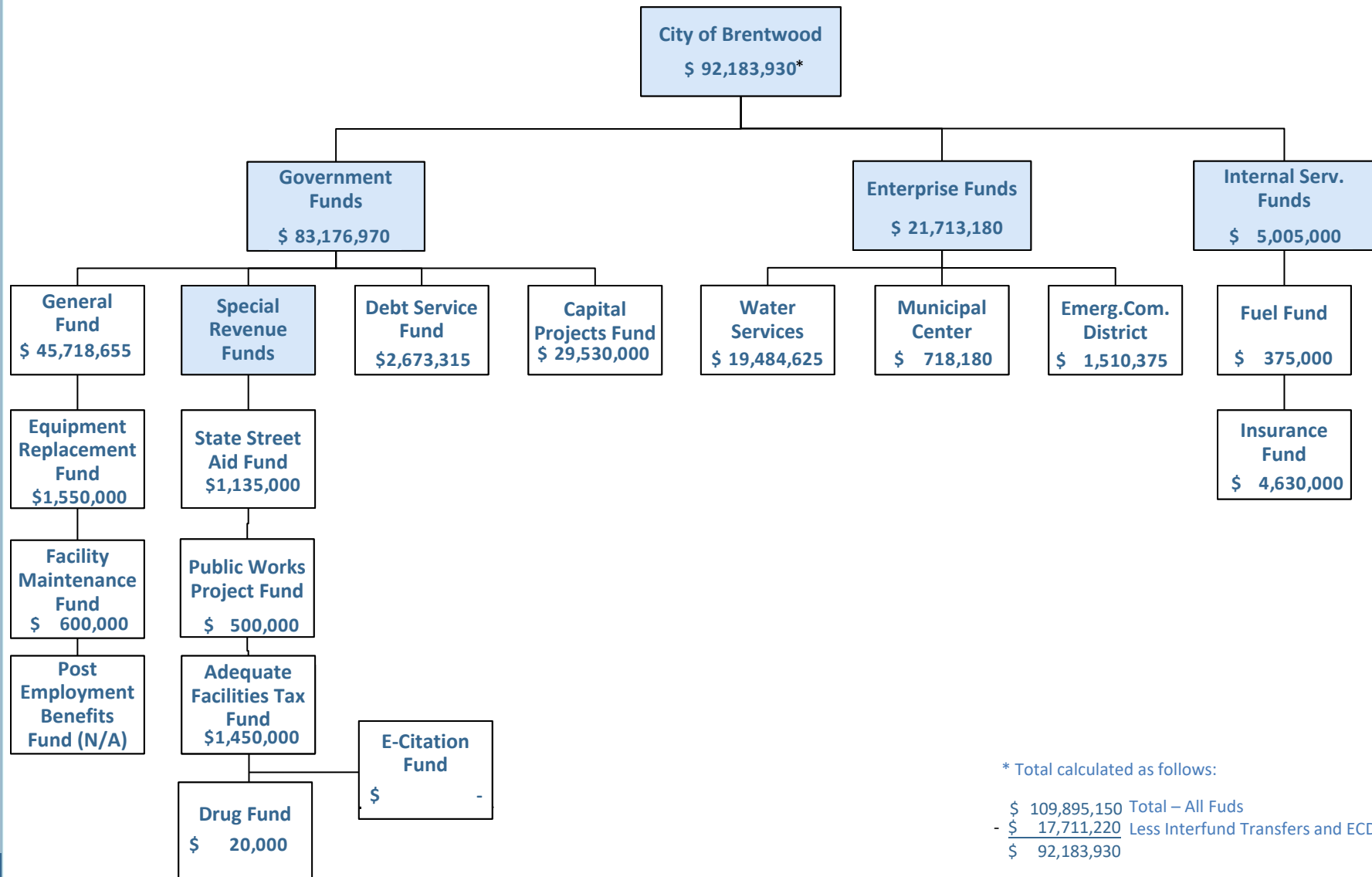
City of Brentwood

Organization Chart



Organization of Funds

Governmental, Enterprise, and Internal Service Funds



* Total calculated as follows:

\$ 109,895,150	Total – All Fuds
- \$ 17,711,220	Less Interfund Transfers and ECD
\$ 92,183,930	

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		E-Citation Fund		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 Policy

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 Policy

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 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 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 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 (the "City"). 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 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 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'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 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 (the "City") 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'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		
12/02/19	01/02/20	Preparation of initial six-year Capital Improvements Program requests (FY 2020- FY 2026	Finance Director, Assistant City Mgr., and affected Department Heads
01/02/20	01/29/20	Submission of budgets, narratives and schedules to Finance Department	All Department Heads
	01/30/20	Initial work session to provide policy input and direction on FY 2021 proposed budget (Annex Room)	City Commission, City Manager and all Department Heads
02/03/20	02/14/20	City Manager's department meetings on FY 2021 Budget	City Manager with Department Heads
03/23/20	04/07/20	Preparation and submission of draft departmental Non-routine Work Plans to the City Manager for FY 2021	All Department Heads
	03/09/20	Submission of Draft Capital Improvements Program Document to City Manager for final staff review	Assistant City Manager Finance Director
	03/23/20	Draft six-year Capital Improvements Program presented to City Commission	City Manager Assistant City Manager Finance Director
	03/31/20	Work session on proposed six-year Capital Improvements Program with City Commission (Annex Room)	City Manager and affected Department Heads
	05/5/20	FY 2021 Proposed Operating Budget and FY 2021 Proposed Non-routine Work Plan to City Commission	City Manager Assistant City Manager Finance Director
	05/10/20	Notice of public hearing on FY 2021 Budget proposals to the <u>Williamson AM section of The Tennessean.</u>	City Recorder

Budget Calendar

Date		Event	Responsibility
Start	Completion		
	5/11/2020	Proposed Ordinance to City Recorder, Public Library and posted on City Website for public inspection	Finance Director
	5/14/2020-5/15/2020	FY 2021 Proposed Operating Budget Work Session – All Day 5/14 and (if necessary) 5/15 at the John P. Holt Brentwood Library	City Commission, City Manager and all Department Heads
05/18/20	05/22/20	Budget Work Session follow-up information prepared	Finance Director
	05/26/20	Regular Commission meeting for public hearing and first reading for the FY 2021 Appropriations and Tax Rate Ordinances	City Commission
	06/08/20	Regular Commission meeting with public hearing <u>only</u> for the FY 2021 Appropriations & Tax Ordinances	City Commission
	06/22/20	Regular Commission meeting for public hearing and second (final) reading and adoption of the FY 2021 Appropriations and Tax Rate Ordinances; and adoption by resolution: the six-year Capital Improvements Program (FY 2021–2026), FY 2021 Classification and Pay Plan, and the FY 2021 Non-routine Work Plan.	City Commission
	07/06/20	Final report on accomplishments of the FY 2020 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

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
E-Citation Fund	E-Citation Fees	
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	Payroll Deductions - Dependent Health and Vision Insurance Coverage Stop Loss Reimbursement Interest Earnings
Capital Projects Fund	G.O. Bond Proceeds PWP Fund Transfers	State/County/Other Governments Private Sources
	General Fund Transfers	Adequate Facilities Tax Fund Transfers Interest Earnings
Water and Sewer Fund	Water Sales/ Sewer Charges Water/Sewer Tap Fees	Fees for Services & Hydrant Rental Revenue Bond Proceeds Interest Earnings
Municipal Center Fund	General Fund Transfers	Rental Income - Privately Used Space Interest Earnings
Emergency Comm. 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 Improve. via Transfer to Capital Projects Fund

Drug Fund

Drug Prevention Programs/Equipment

Debt Service Fund

General Obligation Debt Service

Equipment Replacement Fund

Heavy Equipment/Vehicles (over \$40,000)	Police Vehicles/Technological Equipment
--	---

Facilities Maintenance Fund

Extraordinary Facility Repairs

Adequate Facilities Tax Fund

Public Facilities	Transfer to Capital Projects Fund
-------------------	-----------------------------------

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

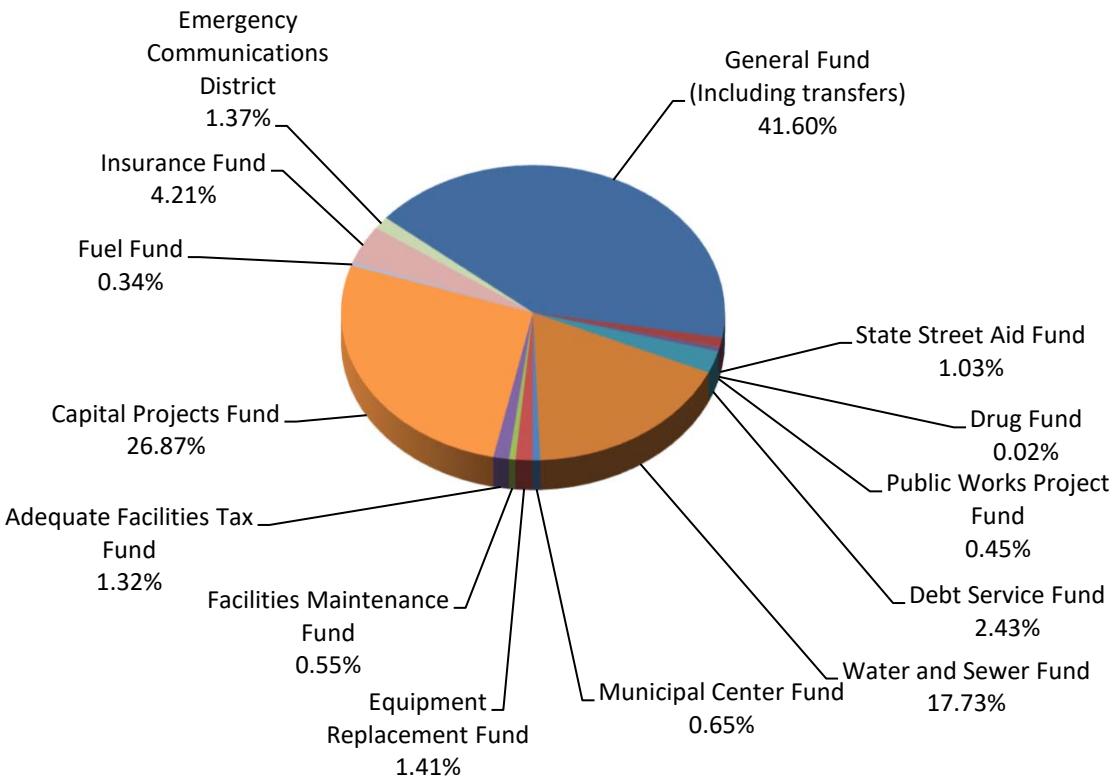
Emergency Communications District

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 2021 expense budgeted for each Governmental and Enterprise Fund to the total FY 2021 budgeted expense for all funds.

Summary - All Funds

Expenditures and Other Uses

				<u>Change</u>	
		<u>FY 2020</u>	<u>FY 2021</u>	<u>Dollars</u>	<u>Percentage</u>
<u>Expenditures and Other Uses:</u>					
General Fund (Including transfers)	(a)	\$ 40,255,425	\$ 45,718,655	\$ 5,463,230	13.6%
Equipment Replacement Fund		1,290,000	1,550,000	260,000	20.2%
Facilities Maintenance Fund		420,000	600,000	180,000	42.9%
State Street Aid Fund		2,740,000	1,135,000	(1,605,000)	-58.6%
Public Works Project Fund		2,750,000	500,000	(2,250,000)	-81.8%
Drug Fund		20,000	20,000	-	0.0%
Adequate Facilities Tax Fund		-	1,450,000	1,450,000	0.0%
Post Employment Benefits Fund		-	-	-	0.0%
Fuel Fund		375,000	375,000	-	0.0%
Insurance Fund		4,580,000	4,630,000	50,000	1.1%
Debt Service Fund		2,994,060	2,673,315	(320,745)	-10.7%
Capital Projects Fund		28,760,000	29,530,000	770,000	2.7%
Water and Sewer Fund		19,172,880	19,484,625	311,745	1.6%
Municipal Center Fund		727,180	718,180	(9,000)	-1.2%
Emergency Communications District		1,426,060	1,510,375	84,315	5.9%
Subtotal Expend. - All Funds & ECD		105,510,605	109,895,150	4,384,545	4.2%
Less: Interfund and ECD transfers		(13,269,240)	(17,711,220)	(4,441,980)	33.5%
TOTAL EXPENDITURES- ALL FUNDS (NET)		\$ 92,241,365	\$ 92,183,930	\$ (57,435)	-0.1%

(a) Does not include the proposed FY 2020 special year-end transfer from the General Fund to the Capital Projects Fund (\$3,740,000), Equipment Replacement Fund (\$405,000), and Facilities Maintenance Fund (\$45,000) to help pay for certain FY 2021 capital projects. See the City Manager Transmittal letter for additional information. FY 2021 includes budgeted \$5,000,000 fund balance transfer to the Capital Projects Fund.

Summary - All Funds

Projected Change in Fund Balance

	Beginning Fund Balance (Estimated) July 1, 2020	Budgeted Revenues FY 2020-2021	Budgeted Expenditures FY 2020-2021	Ending Fund Balance (Projected) June 30, 2021
General Fund (Unassigned)	\$ 39,379,653	\$ 40,730,700	\$ 45,718,655	\$ 34,391,698
Equipment Replacement Fund	4,847,845	1,872,000	1,550,000	5,169,845
Facilities Maintenance Fund	1,683,436	350,750	600,000	1,434,186
State Street Aid Fund	1,149,589	1,405,500	1,135,000	1,420,089
Public Works Project Fund	842,913	610,150	500,000	953,063
Drug Fund	502,835	20,050	20,000	502,885
Adequate Facilities Tax Fund	1,655,499	450,500	1,450,000	655,999
Post Employment Benefits Fund	1,274,448	25,500	-	1,299,948
Fuel Fund	793,210	315,575	375,000	733,785
Insurance Fund (Includes Workers Comp Div)	3,768,520	4,087,815	4,630,000	3,226,335
Debt Service Fund	3,348,710	3,352,000	2,673,315	4,027,395
Capital Projects Fund	27,013,260	8,775,000	29,530,000	6,258,260
Totals	\$ 86,259,917	\$ 61,995,540	\$ 88,181,970	\$ 60,073,487
Total (Excluding Capital Projects Fund)	\$ 59,246,657	\$ 53,220,540	\$ 58,651,970	\$ 53,815,227

General Fund Budget (Unassigned Balance)

Year-To-Year Summary

	FY 2018-19 Actual	FY 2019-20 Projected	FY 2020-2021 Budget
Revenues	\$ 47,804,412	\$ 44,673,657	\$ 40,730,700
Expenditures	39,394,762	39,362,273	45,718,655
Excess (Deficiency) of Revenues Over Expenditures	8,409,649	5,311,384	(4,987,955)
Fund Balance/Special Appropriation Transfers - to Capital Projects and Equipment Replacement Funds	(5,550,000)	(6,790,000)	
Beginning Fund Balance	37,998,619	40,858,268	39,379,653
Ending Fund Balance	\$ 40,858,268	\$ 39,379,653	\$ 34,391,698

All Funds

Revenues and Expenditures by Category

	General Fund			Equipment Replacement Fund		
	FY 2018-19 Actual	FY 2019-20 Budget	FY 2020-21 Budget	FY 2018-19 Actual	FY 2019-20 Budget	FY 2020-21 Budget
Revenues						
Local Sales Tax	17,462,917	15,200,000	16,000,000			
Real and Personal Property Tax	12,045,085	12,060,000	12,310,000			
State Sales Tax	3,892,586	3,600,000	3,500,000			
State Income Tax	3,328,145	150,000	75,000			
Business Taxes	2,383,963	1,800,000	1,850,000			
Public Utility Property Tax	83,482	80,000	75,000			
Building Permits	677,902	675,000	600,000			
Hotel/Motel Tax	1,760,408	1,700,000	1,560,000			
Fines and Fees	242,547	205,000	180,000			
Other Taxes and Revenues	5,927,377	4,826,400	4,580,700	138,592	90,000	27,500
Federal, State and Private Sources						
State Gas/Motor Fuel Tax						
Operating Transfers /Contributions In				1,847,000	1,770,000	1,844,500
Public Works Project Fees						
Drug/E-Citation Related Fines/Forfeits						
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	\$ 47,804,412	\$ 40,296,400	\$ 40,730,700	\$ 1,985,592	\$ 1,860,000	\$ 1,872,000
Expenditures						
Personnel Services	23,840,189	25,183,365	25,160,075			
Program Costs	7,898,150	8,634,595	8,974,290			
Repairs and Maint - Roads and Streets						
Debt Service	3,100,000	3,250,000	3,350,000			
Operating Transfers/Contributions Out	1,519,700					
Other Uses of Funds/Expenses						
Capital Outlay/Depreciation	10,106,425	3,187,465	8,234,290	1,790,433	1,290,000	1,550,000
Purchased Water						
Sewage Treatment						
Total Expenditures and Other Uses	\$ 46,464,464	\$ 40,255,425	\$ 45,718,655	\$ 1,790,433	\$ 1,290,000	\$ 1,550,000
Sources Over (Under)	\$ 1,339,947	\$ 40,975	\$ (4,987,955)	\$ 195,158	\$ 570,000	\$ 322,000
Estimated Balances - July 1	\$ 44,491,715	\$ 47,847,263	\$ 47,888,238	\$ 4,081,170	\$ 4,276,328	\$ 4,846,328
Estimated Balances - June 30	\$ 47,847,263	\$ 47,888,238	\$ 42,900,283	\$ 4,276,328	\$ 4,846,328	\$ 5,168,328

* Capital Projects Fund budgets include funding that is redundant from prior years due to fiscal-year overlap of projects.

All Funds

Revenues and Expenditures by Category

	Facilities Maintenance Fund			State Street Aid Fund		
	FY 2018-19 Actual	FY 2019-20 Budget	FY 2020-21 Budget	FY 2018-19 Actual	FY 2019-20 Budget	FY 2020-21 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	35,512	30,000	750	23,942	10,000	500
Federal, State and Private Sources			-			
State Gas/Motor Fuel Tax				1,541,329	1,625,000	1,405,000
Operating Transfers /Contributions In	350,000	350,000	350,000			
Public Works Project Fees						
Drug/E-Citation Related Fines/Forfeits						
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	\$ 385,512	\$ 380,000	\$ 350,750	\$ 1,565,271	\$ 1,635,000	\$ 1,405,500
Expenditures						
Personnel Services						
Program Costs						
Repairs and Maint - Roads and Streets				675,923	2,740,000	1,135,000
Debt Service						
Operating Transfers/Contributions Out						
Other Uses of Funds/Expenses						
Capital Outlay/Depreciation	134,598	420,000	600,000			
Purchased Water						
Sewage Treatment						
Total Expenditures and Other Uses	\$ 134,598	\$ 420,000	\$ 600,000	\$ 675,923	\$ 2,740,000	\$ 1,135,000
Sources Over (Under)	\$ 250,914	\$ (40,000)	\$ (249,250)	\$ 889,348	\$ (1,105,000)	\$ 270,500
Estimated Balances - July 1	\$ 1,205,477	\$ 1,456,391	\$ 1,416,391	\$ 809,318	\$ 1,698,666	\$ 593,666
Estimated Balances - June 30	\$ 1,456,391	\$ 1,416,391	\$ 1,167,141	\$ 1,698,666	\$ 593,666	\$ 864,166

* Capital Projects Fund budgets include funding that is redundant from prior years due to fiscal-year overlap of projects.

All Funds

Revenues and Expenditures by Category

	Public Works Project Fund			Drug Fund		
	FY 2018-19 Actual	FY 2019-20 Budget	FY 2020-21 Budget	FY 2018-19 Actual	FY 2019-20 Budget	FY 2020-21 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	53,718	30,000	150	10,347	8,000	50
Federal, State and Private Sources						
State Gas/Motor Fuel Tax						
Operating Transfers /Contributions In						
Public Works Project Fees	641,973	465,250	610,000			
Drug/E-Citation Related Fines/Forfeits				99,320	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	\$ 695,691	\$ 495,250	\$ 610,150	\$ 109,667	\$ 28,000	\$ 20,050
Expenditures						
Personnel Services						
Program Costs						
Repairs and Maint - Roads and Streets	2,000,000	2,750,000	500,000			
Debt Service						
Operating Transfers/Contributions Out						
Other Uses of Funds/Expenses				24,478	42,000	20,000
Capital Outlay/Depreciation				-	-	-
Purchased Water						
Sewage Treatment						
Total Expenditures and Other Uses	\$ 2,000,000	\$ 2,750,000	\$ 500,000	\$ 24,478	\$ 42,000	\$ 20,000
Sources Over (Under)	\$ (1,304,309)	\$ (2,254,750)	\$ 110,150	\$ 85,189	\$ (14,000)	\$ 50
Estimated Balances - July 1	\$ 4,093,221	\$ 2,788,912	\$ 534,162	\$ 389,645	\$ 474,834	\$ 460,834
Estimated Balances - June 30	\$ 2,788,912	\$ 534,162	\$ 644,312	\$ 474,834	\$ 460,834	\$ 460,884

* Capital Projects Fund budgets include funding that is redundant from prior years due to fiscal-year overlap of projects.

All Funds

Revenues and Expenditures by Category

[Link to Ordinance](#)

	Adequate Facilities Tax Fund			E-Citations Fund		
	FY 2018-19 Actual	FY 2019-20 Budget	FY 2020-21 Budget	FY 2018-19 Actual	FY 2019-20 Budget	FY 2020-21 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	502,595	460,000	450,500			
Federal, State and Private Sources						
State Gas/Motor Fuel Tax						
Operating Transfers /Contributions In						
Public Works Project Fees						
Drug/E-Citation Related Fines/Forfeits				-	-	4,500
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	\$ 502,595	\$ 460,000	\$ 450,500	\$ -	\$ -	\$ 4,500
Expenditures						
Personnel Services						
Program Costs						
Repairs and Maint - Roads and Streets						
Debt Service						
Operating Transfers/Contributions Out						
Other Uses of Funds/Expenses	-	-	1,450,000	-	-	-
Capital Outlay/Depreciation						
Purchased Water						
Sewage Treatment						
Total Expenditures and Other Uses	\$ -	\$ -	\$ 1,450,000	\$ -	\$ -	\$ -
Sources Over (Under)	\$ 502,595	\$ 460,000	\$ (999,500)	\$ -	\$ -	\$ 4,500
Estimated Balances - July 1	\$ 618,404	\$ 1,120,999	\$ 1,580,999	\$ -	\$ -	\$ -
Estimated Balances - June 30	\$ 1,120,999	\$ 1,580,999	\$ 581,499	\$ -	\$ -	\$ 4,500

* Capital Projects Fund budgets include funding that is redundant from prior years due to fiscal-year overlap of projects.

All Funds

Revenues and Expenditures by Category

	Post Employment Benefits Fund			Fuel Fund		
	FY 2018-19 Actual	FY 2019-20 Budget	FY 2020-21 Budget	FY 2018-19 Actual	FY 2019-20 Budget	FY 2020-21 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	23,869	20,000	500	16,527	15,000	250
Federal, State and Private Sources						
State Gas/Motor Fuel Tax						
Operating Transfers /Contributions In	50,000	25,000	25,000	363,871	377,100	315,325
Public Works Project Fees						
Drug/E-Citation Related Fines/Forfeits						
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	\$ 73,869	\$ 45,000	\$ 25,500	\$ 380,397	\$ 392,100	\$ 315,575
Expenditures						
Personnel Services						
Program Costs						
Repairs and Maint - Roads and Streets						
Debt Service						
Operating Transfers/Contributions Out						
Other Uses of Funds/Expenses	-	-	-	366,200	375,000	\$ 375,000
Capital Outlay/Depreciation						
Purchased Water						
Sewage Treatment						
Total Expenditures and Other Uses	\$ -	\$ -	\$ -	\$ 366,200	\$ 375,000	\$ 375,000
Sources Over (Under)	\$ 73,869	\$ 45,000	\$ 25,500	\$ 14,197	\$ 17,100	\$ (59,425)
Estimated Balances - July 1	\$ 1,206,447	\$ 1,280,316	\$ 1,325,316	\$ 776,782	\$ 790,979	\$ 808,079
Estimated Balances - June 30	\$ 1,280,316	\$ 1,325,316	\$ 1,350,816	\$ 790,979	\$ 808,079	\$ 748,654

* Capital Projects Fund budgets include funding that is redundant from prior years due to fiscal-year overlap of projects.

All Funds

Revenues and Expenditures by Category

	Insurance Fund			Debt Fund		
	FY 2018-19 Actual	FY 2019-20 Budget	FY 2020-21 Budget	FY 2018-19 Actual	FY 2019-20 Budget	FY 2020-21 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	69,137	50,000	1,500	82,093	85,000	2,000
Federal, State and Private Sources						
State Gas/Motor Fuel Tax						
Operating Transfers /Contributions In	4,231,856	4,196,315	4,086,315	3,100,000	3,250,000	3,350,000
Public Works Project Fees						
Drug/E-Citation Related Fines/Forfeits						
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	\$ 4,300,993	\$ 4,246,315	\$ 4,087,815	\$ 3,182,093	\$ 3,335,000	\$ 3,352,000
Expenditures						
Personnel Services						
Program Costs						
Repairs and Maint - Roads and Streets						
Debt Service				2,647,335	2,994,060	\$ 2,673,315
Operating Transfers/Contributions Out						
Other Uses of Funds/Expenses	4,062,301	4,580,000	4,630,000			
Capital Outlay/Depreciation						
Purchased Water						
Sewage Treatment						
Total Expenditures and Other Uses	\$ 4,062,301	\$ 4,580,000	\$ 4,630,000	\$ 2,647,335	\$ 2,994,060	\$ 2,673,315
Sources Over (Under)	\$ 238,692	\$ (333,685)	\$ (542,185)	\$ 534,758	\$ 340,940	\$ 678,685
Estimated Balances - July 1	\$ 2,784,843	\$ 3,023,535	\$ 2,689,850	\$ 2,352,571	\$ 2,887,329	\$ 3,228,269
Estimated Balances - June 30	\$ 3,023,535	\$ 2,689,850	\$ 2,147,665	\$ 2,887,329	\$ 3,228,269	\$ 3,906,954

* Capital Projects Fund budgets include funding that is redundant from prior years due to fiscal-year overlap of projects.

All Funds

Revenues and Expenditures by Category

	Capital Projects Fund *			Enterprise Funds		
	FY 2018-19 Actual	FY 2019-20 Budget	FY 2020-21 Budget	FY 2018-19 Actual	FY 2019-20 Budget	FY 2020-21 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	533,530	400,000	10,000	1,621,510	923,565	590,250
Federal, State and Private Sources	133,900	1,250,000	1,815,000			
State Gas/Motor Fuel Tax						
Operating Transfers /Contributions In	8,860,000	2,750,000	6,950,000			
Public Works Project Fees						
Drug/E-Citation Related Fines/Forfeits						
G.O. Bond Proceeds / Premium	-	13,000,000	-			
Water Sales/Tap Fees				10,898,792	11,231,080	10,969,220
Sewer Charges/Tap Fees				8,083,353	8,134,960	8,044,955
Rental Income				742,237	740,160	752,300
911 Fees						
TECB Operational Funding, Grants and Reimbursements						
Total Revenues and Sources of Funds	\$ 9,527,430	\$ 17,400,000	\$ 8,775,000	\$ 21,345,892	\$ 21,029,765	\$ 20,356,725
Expenditures						
Personnel Services				2,094,627	2,344,745	2,338,270
Program Costs						
Repairs and Maint - Roads and Streets						
Debt Service						
Operating Transfers/Contributions Out						
Other Uses of Funds/Expenses			-	3,175,855	3,410,890	3,744,435
Capital Outlay/Depreciation	10,842,836	28,760,000	29,530,000	3,179,961	3,285,000	3,267,000
Purchased Water				7,258,839	7,727,655	7,678,100
Sewage Treatment				3,067,174	3,131,770	3,175,000
Total Expenditures and Other Uses	\$ 10,842,836	\$ 28,760,000	\$ 29,530,000	\$ 18,776,456	\$ 19,900,060	\$ 20,202,805
Sources Over (Under)	\$ (1,315,406)	\$ (11,360,000)	\$ (20,755,000)	\$ 2,569,436	\$ 1,129,705	\$ 153,920
Estimated Balances - July 1	\$ 24,118,050	\$ 22,802,644	\$ 11,442,644	\$ 80,491,423	\$ 83,060,859	\$ 84,190,564
Estimated Balances - June 30	\$ 22,802,644	\$ 11,442,644	\$ (9,312,356)	\$ 83,060,859	\$ 84,190,564	\$ 84,344,484

* Capital Projects Fund budgets include funding that is redundant from prior years due to fiscal-year overlap of projects.

All Funds

Revenues and Expenditures by Category

	Emergency Communication District			Totals		
	FY 2018-19 Actual	FY 2019-20 Budget	FY 2020-21 Budget	FY 2018-19 Actual	FY 2019-20 Budget	FY 2020-21 Budget
Revenues						
Local Sales Tax				17,462,917	15,200,000	16,000,000
Real and Personal Property Tax				12,045,085	12,060,000	12,310,000
State Sales Tax				3,892,586	3,600,000	3,500,000
State Income Tax				3,328,145	150,000	75,000
Business Taxes				2,383,963	1,800,000	1,850,000
Public Utility Property Tax				83,482	80,000	75,000
Building Permits				677,902	675,000	600,000
Hotel/Motel Tax				1,760,408	1,700,000	1,560,000
Fines and Fees				242,547	205,000	180,000
Other Taxes and Revenues	51,501	45,000	1,000	9,090,251	6,992,965	5,665,650
Federal, State and Private Sources				133,900	1,250,000	1,815,000
State Gas/Motor Fuel Tax				1,541,329	1,625,000	1,405,000
Operating Transfers /Contributions In	484,700	484,700	484,700	19,287,427	13,203,115	17,405,840
Public Works Project Fees				641,973	465,250	610,000
Drug/E-Citation Related Fines/Forfeits				99,320	20,000	20,000
G.O. Bond Proceeds / Premium				-	13,000,000	-
Water Sales/Tap Fees				10,898,792	11,231,080	10,969,220
Sewer Charges/Tap Fees				8,083,353	8,134,960	8,044,955
Rental Income				742,237	740,160	752,300
911 Fees	-	-	-	-	-	-
TECB Operational Funding, Grants and Reimbursements	864,126	864,125	1,039,125	864,126	864,125	1,039,125
Total Revenues and Sources of Funds	\$ 1,400,327	\$ 1,393,825	\$ 1,524,825	\$ 93,259,742	\$ 92,996,655	\$ 83,877,090
Expenditures						
Personnel Services	962,845	936,175	988,160	26,897,661	28,464,285	28,486,505
Program Costs				7,898,150	8,634,595	8,974,290
Repairs and Maint - Roads and Streets				2,675,923	5,490,000	1,635,000
Debt Service				5,747,335	6,244,060	6,023,315
Operating Transfers/Contributions Out				1,519,700	-	-
Other Uses of Funds/Expenses	312,707	329,800	359,575	7,941,542	8,737,690	10,579,010
Capital Outlay/Depreciation	113,600	160,000	162,640	26,167,854	37,102,465	43,343,930
Purchased Water				7,258,839	7,727,655	7,678,100
Sewage Treatment				13,910,010	3,131,770	3,175,000
Total Expenditures and Other Uses	\$ 1,389,152	\$ 1,425,975	\$ 1,510,375	\$ 100,017,013	\$ 105,532,520	\$ 109,895,150
Sources Over (Under)	\$ 11,175	\$ (32,150)	\$ 14,450	\$ 4,085,564	\$ (12,535,865)	\$ (26,018,060)
Estimated Balances - July 1	\$ 2,370,010	\$ 2,381,185	\$ 2,349,035	\$ 169,789,076	\$ 175,890,241	\$ 163,354,376
Estimated Balances - June 30	\$ 2,381,185	\$ 2,349,035	\$ 2,363,485	\$ 175,890,241	\$ 163,354,376	\$ 137,336,316

* Capital Projects Fund budgets include funding that is redundant from prior years due to fiscal-year overlap of projects.

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	\$ 226,805			
City Court	41,600			
City Manager's Office	451,940			
Elections	45,000			
Finance	966,475			
City Recorder	154,250			
Legal Services	251,480			
Technology	1,783,235			
Geographic Information Systems	369,135			
Human Resources	500,325			
Community Relations	340,135			
Planning and Development	464,340			
Codes Enforcement	873,935			
Insurance/Other Benefits	800,860			
Police/PD HQ/Emergency Communications	8,925,950			
Drug Enforcement				
Fire and Rescue/Safety Center	8,152,975			
Public Works	3,633,870			
Storm Drainage	70,000			
Street Lighting	405,000			
Traffic Signalization	372,045			
Service Center	352,400			
Street Repairs				1,135,000
Engineering Services	809,510			
Public Health	90,425			
Parks and Recreation	2,596,310			
Public Library	2,673,115			
Education	244,400			
Economic Development	10,000			
Historic Sites	208,440			
Debt Service Fund Transfer	3,350,000			
Principal and Interest - Debt Service				
Heavy Equipment and Vehicles		930,000		
Computer Equipment and Software		620,000		
Facilities Maintenance Fund Transfer/Expenditures	350,000		600,000	
Adequate Facilities Tax Fund Transfer /Expenditures				
Capital Projects Fund Transfer	5,000,000			
Capital Outlay - Capital Projects Fund				
Municipal Center Fund Transfer/Expenditures	695,000			
Post Retirement Benefits Fund Transfer/Expenditures	25,000			
Fuel Expenditures				
Health Insurance and Worker's Compensation				
Emergency Communications District	484,700			
Water and Sewer Expenditures				
TOTALS	\$ 45,718,655	\$ 1,550,000	\$ 600,000	\$ 1,135,000

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/PD HQ/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			1,450,000	
Capital Projects Fund Transfer	500,000			
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	\$ 500,000	\$ 20,000	\$ 1,450,000	\$ -

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/PD HQ/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			2,673,315	
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				29,530,000
Municipal Center Fund Transfer/Expenditures				
Post Retirement Benefits Fund Transfer/Expenditures				
Fuel Expenditures	375,000			
Health Insurance and Worker's Compensation		\$ 4,630,000		
Emergency Communications District				
Water and Sewer Expenditures				
TOTALS	\$ 375,000	\$ 4,630,000	\$ 2,673,315	\$ 29,530,000

Summary - All Funds

Total Expenditures by Fund and Department

Activity/Department	Enterprise Funds	Emergency Communication District	Totals
City Commission			\$ 226,805
City Court			41,600
City Manager's Office			451,940
Elections			45,000
Finance			966,475
City Recorder			154,250
Legal Services			251,480
Technology			1,783,235
Geographic Information Systems			369,135
Human Resources			500,325
Community Relations			340,135
Planning and Development			464,340
Codes Enforcement			873,935
Insurance/Other Benefits			800,860
Police/PD HQ/Emergency Communications			8,925,950
Drug Enforcement			20,000
Fire and Rescue/Safety Center			8,152,975
Public Works			3,633,870
Storm Drainage			70,000
Street Lighting			405,000
Traffic Signalization			372,045
Service Center			352,400
Street Repairs			1,135,000
Engineering Services			809,510
Public Health			90,425
Parks and Recreation			2,596,310
Public Library			2,673,115
Education			244,400
Economic Development			10,000
Historic Sites			208,440
Debt Service Fund Transfer			3,350,000
Principal and Interest - Debt Service			2,673,315
Heavy Equipment and Vehicles			930,000
Computer Equipment and Software			620,000
Facilities Maintenance Fund Transfer/Expenditures			950,000
Adequate Facilities Tax Fund Transfer /Expenditures			1,450,000
Capital Projects Fund Transfer			5,500,000
Capital Outlay - Capital Projects Fund			29,530,000
Municipal Center Fund Transfer/Expenditures	718,180		1,413,180
Post Retirement Benefits Fund Transfer/Expenditures			25,000
Fuel Expenditures			375,000
Health Insurance and Worker's Compensation			4,630,000
Emergency Communications District		1,510,375	1,995,075
Water and Sewer Expenditures	19,484,625		19,484,625
TOTALS	\$ 20,202,805	\$ 1,510,375	\$ 109,895,150*

*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>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
Major Revenue Sources:	Projected	Projected	Projected	Projected	Projected	Projected
Local Sales Tax	\$19,440	\$24,399	\$25,743	\$27,161	\$28,657	\$30,236
Real/Personal Property Tax	12,514	12,755	13,001	13,252	13,507	13,767
Hall Income Tax*	75	0	0	0	0	0
State Shared Sales Tax	4,330	4,567	4,817	5,081	5,359	5,653
Business Taxes	2,699	2,872	3,056	3,251	3,459	3,681
Hotel Taxes	1,970	2,084	2,205	2,333	2,468	2,610
Building Permits	550	550	550	550	500	500
Wholesale Liquor Tax	1,206	1,307	1,416	1,535	1,663	1,802
Wholesale Beer Tax	728	728	728	728	728	728
CATV Franchise Fee	557	557	557	557	557	557
TVA PILOT	520	520	520	520	520	520
Municipal Court Fines	162	153	144	135	127	119
Public Utilities Property Tax	65	57	51	45	39	35
Interest Earnings	250	250	250	250	250	250
State Liquor by the Drink Tax	368	410	456	508	565	629
Business Tax Clerks Fee	633	1,023	1,652	2,667	4,306	6,953
Park Reservation Fees	125	125	125	125	125	125
Service Center Rent	131	135	138	141	145	149
Revenue from all other sources**	1,665	1,726	1,789	1,854	1,921	1,991
Total Revenues	\$47,989	\$54,217	\$57,196	\$60,691	\$64,897	\$70,305
Total Exp. and Transfers	\$40,694	\$43,862	\$46,290	\$49,027	\$51,704	\$0
Unassigned Fund Balance	50.79	61.15	72.05	83.72	96.91	167.22
(Available for Capital)	7.30	10.35	10.91	11.66	13.19	70.31

* 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 2021 Budget	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected
<u>Expenditures and Other Uses:</u>							
City Commission	4%	\$ 226,805	\$ 235,877	\$ 245,312	\$ 255,125	\$ 265,330	\$ 275,943
City Court	2%	41,600	42,432	43,281	44,146	45,029	45,930
City Manager's Office	4%	451,940	470,018	488,818	508,371	528,706	549,854
Elections	0%	45,000	-	50,000	-	53,000	
Finance	5%	966,475	1,014,799	1,065,539	1,118,816	1,174,756	1,233,494
City Recorder	4%	154,250	160,420	166,837	173,510	180,451	187,669
Legal Services	5%	251,480	264,054	277,257	291,120	305,676	320,959
Technology	7% *	1,783,235	2,155,061	2,305,916	2,467,330	2,640,043	2,824,846
Geographic Information Systems	4%	369,135	383,900	399,256	415,227	431,836	449,109
Human Resources	4%	500,325	520,338	541,152	562,798	585,309	608,722
Community Relations	4%	340,135	353,740	367,890	382,606	397,910	413,826
Planning	4%	464,340	482,914	502,230	522,319	543,212	564,941
Codes Enforcement	4%	873,935	908,892	945,248	983,058	1,022,380	1,063,276
Insurance/Other Benefits	4%	800,860	832,894	866,210	900,859	936,893	974,369
Police Department	7%	8,825,950	9,443,766	10,104,830	10,812,168	11,569,020	12,378,851
Police Department Headquarters	4%	100,000	404,000	420,160	436,966	454,445	472,623
Fire and Rescue Department	6%	8,075,175	9,019,310	9,515,372	10,338,717	10,987,347	11,591,651
Safety Center East	4%	77,800	80,912	84,148	87,514	91,015	94,656
Public Works	6%	3,633,870	3,851,902	4,083,016	4,327,997	4,587,677	4,862,938
Storm Drainage	0%	70,000	70,000	70,000	70,000	70,000	70,000
Street Lighting	2%	405,000	413,100	421,362	429,789	438,385	447,153
Traffic Signalization	5%	372,045	390,647	410,180	430,689	452,223	474,834
Service Center	5%	352,400	370,020	388,521	407,947	428,344	449,762
Engineering Services	5%	809,510	849,985	892,485	937,109	983,964	1,033,163
Public Health	2%	90,425	92,233	94,078	95,960	97,879	99,837
Parks and Recreation	6%	2,596,310	2,752,089	2,917,214	3,092,247	3,277,782	3,474,448
Public Library	5%	2,673,115	2,806,771	2,947,109	3,094,465	3,249,188	3,411,647
Education	1%	244,400	246,844	249,312	251,806	254,324	256,867
Economic Development	0%	10,000	10,000	10,000	10,000	10,000	10,000
Historic Sites	5%	208,440	218,862	229,805	241,295	253,360	266,028
Transfer to Capital Projects Fund	0%	-	-	-	-	-	-
Transfer to Debt Service Fund	0%	3,350,000	3,450,000	3,550,000	3,650,000	3,650,000	3,650,000
Transfer to Municipal Center Fund	2%	695,000	708,900	723,078	737,540	752,290	767,336
Transfer to Facility Maintenance Fund	Varies	350,000	350,000	375,000	375,000	375,000	375,000
Transfer to Equip. Replacement Fund	0%	-	-	-	-	-	-
Transfer to Insurance Fund	0%	-	-	-	-	-	-
Transfer to Retiree Benefits Fund	0%	25,000	25,000	25,000	25,000	25,000	25,000
Contribution to Emerg. Comm. Dist.	4%	484,700	504,088	524,252	545,222	567,030	589,712
Total Expenditures and Other Uses		\$ 40,718,655	\$ 43,883,770	\$ 46,299,868	\$ 49,022,714	\$ 51,684,805	\$ 54,314,442

Summary - General Fund

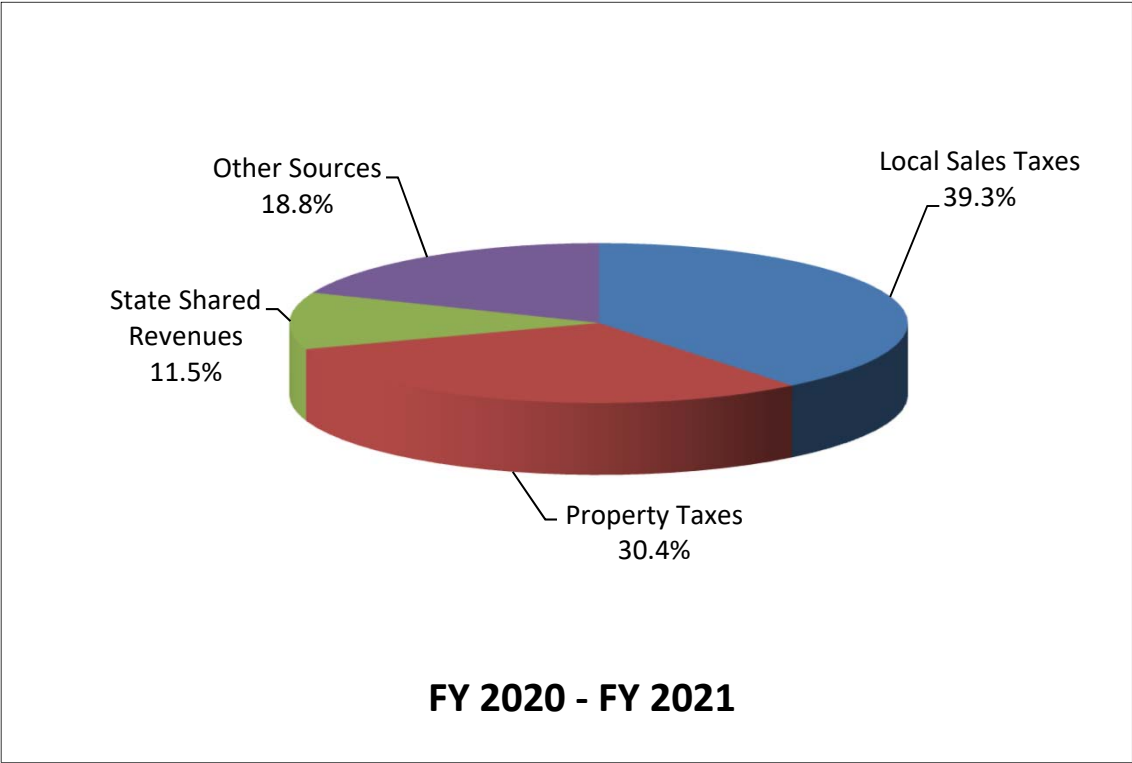
6-Year Financial Forecast - Excess Revenue Available

	2021 Projected	2022 Projected	2023 Projected	2024 Projected	2025 Projected	2026 Projected	TOTAL Projected
Total Projected Revenue	47,851,451	53,877,499	56,673,524	59,856,995	63,543,737	68,097,486	330,887,835
Less 5% Cushion Allowance	(2,392,573)	(2,693,875)	(2,833,676)	(2,992,850)	(3,177,187)	(3,404,874)	(14,090,160)
Projected Revenue Available	45,458,878	51,183,624	53,839,848	56,864,145	60,366,550	64,692,612	316,797,675
Projected Expenditures & Transfers	40,718,655	43,883,770	46,299,868	49,022,714	51,684,805	54,314,442	277,994,429
Excess Funding Available for Capital	4,740,223	7,299,854	7,539,980	7,841,432	8,681,746	10,378,170	38,803,246

Summary - General Fund

Revenues by Source

Revenues by Source



	2019-2020 Amount	BUDGET %	2020-2021 Amount	BUDGET %
REVENUES:				
Local Sales Taxes	\$15,200,000	37.7%	\$16,000,000	39.3%
Property Taxes	12,140,000	30.1%	12,385,000	30.4%
State Shared Revenues	4,817,150	12.0%	4,686,950	11.5%
Other Sources	8,139,250	20.2%	7,658,750	18.8%
TOTAL REVENUES	\$40,296,400	100.0%	\$40,730,700	100.0%

Summary - General Fund

Revenues

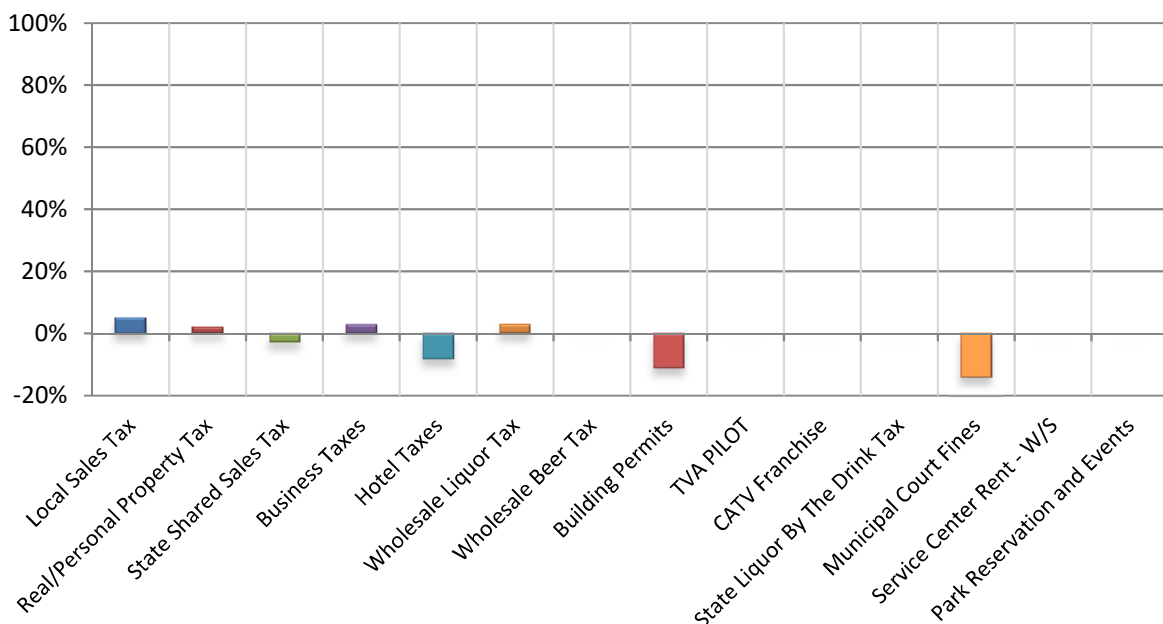
	FY 2019 Actual	FY 2020 Budget	FY 2020 YTD	FY 2021 Budget
Taxes				
Local Sales Tax	\$ 17,462,917	\$ 15,200,000	\$ 11,968,093	\$ 16,000,000
Real and Personal Property Tax	12,045,085	12,060,000	12,310,657	12,310,000
Public Utility Property Tax	83,482	80,000	86,206	75,000
Business Taxes	2,383,963	1,800,000	864,565	1,850,000
Hotel/Motel Taxes	1,760,408	1,700,000	1,048,172	1,560,000
Other Taxes	2,383,545	2,125,000	1,428,453	2,150,000
Total Taxes	36,119,400	32,965,000	27,706,145	33,945,000
Licenses and Permits				
Building Permits	677,902	675,000	489,496	600,000
Other	218,134	190,550	127,549	199,050
Total Licenses and Permits	896,036	865,550	617,046	799,050
Fines and Fees	242,547	205,000	127,535	180,000
Charges for Services	540,714	573,000	340,675	609,000
Intergovernmental				
State Sales Tax	3,892,586	3,600,000	2,418,665	3,500,000
State Income Tax	3,328,145	150,000	-	75,000
Other	1,296,623	1,067,150	524,024	1,111,950
Total Intergovernmental	8,517,355	4,817,150	2,942,689	4,686,950
Uses of Money and Property	1,231,738	705,600	659,155	320,600
Other	256,622	165,100	96,179	190,100
GRAND TOTAL	\$ 47,804,412	\$ 40,296,400	\$ 32,489,424	\$ 40,730,700

Summary - General Fund

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

	Budget FY 2020	Budget FY 2021	Change Dollar	Change Percentage
1 Local Sales Tax	\$ 15,200,000	\$ 16,000,000	\$ 800,000	5.3%
2 Real/Personal Property Tax	12,060,000	12,310,000	250,000	2.1%
3 State Shared Sales Tax	3,600,000	3,500,000	(100,000)	-2.8%
4 Business Taxes	1,800,000	1,850,000	50,000	2.8%
5 Hotel Taxes	1,700,000	1,560,000	(140,000)	-8.2%
6 Wholesale Liquor Tax	875,000	900,000	25,000	2.9%
7 Wholesale Beer Tax	675,000	675,000	-	0.0%
8 Building Permits	675,000	600,000	(75,000)	-11.1%
9 TVA PILOT	500,000	500,000	-	0.0%
10 CATV Franchise	475,000	475,000	-	0.0%
11 State Liquor By The Drink Tax	250,000	250,000	-	0.0%
12 Municipal Court Fines	175,000	150,000	(25,000)	-14.3%
13 Service Center Rent - W/S	125,000	125,000	-	0.0%
14 Park Reservation and Events	120,000	120,000	-	0.0%
Net Change	38,230,000	39,015,000	785,000	2.1%
Remaining Sources	2,066,400	1,715,700	(350,700)	-17.0%
TOTAL CHANGE	\$ 40,296,400	\$ 40,730,700	\$ 434,300	1.1%

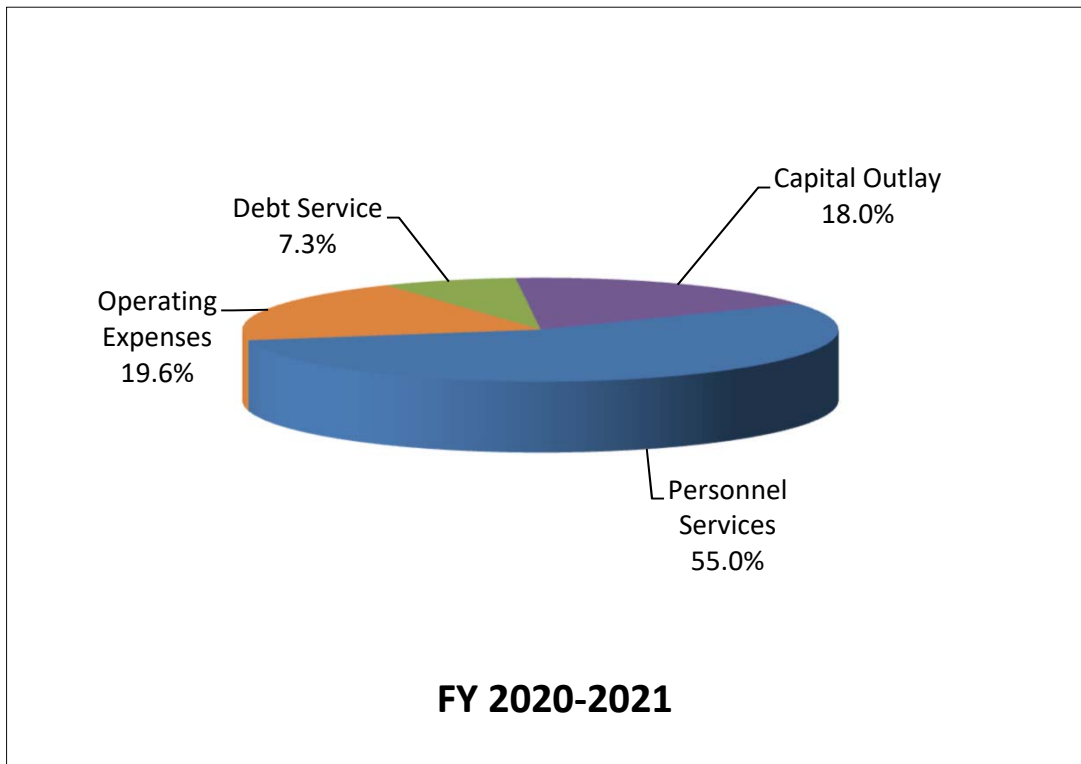
Percent Change from Prior Year



Summary - General Fund

Expenditures by Category

Expenditures by Category

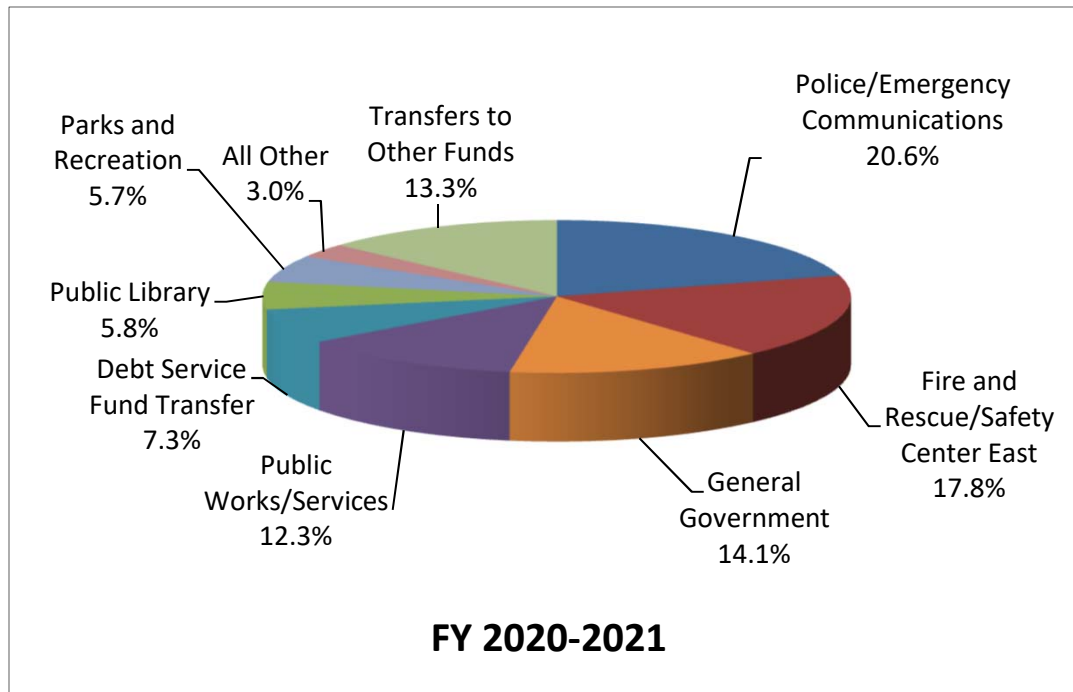


	2019-20 Amount	BUDGET %	2020-21 Amount	BUDGET %	CHANGE	
					Dollars	%
Personnel Services (Salaries and Benefits)	\$ 25,183,365	62.6%	\$ 25,160,105	55.0%	\$ (23,260)	-0.1%
Operating Expenses	\$ 8,634,595	21.4%	\$ 8,974,290	19.6%	\$ 339,695	3.9%
Debt Service	\$ 3,250,000	8.1%	\$ 3,350,000	7.3%	\$ 100,000	3.1%
Capital Outlay	3,187,465	7.9%	\$ 8,234,290	18.0%	\$ 5,046,825	158.3%
TOTAL EXPENDITURES	40,255,425	100.0%	\$ 45,718,685	100.0%	\$ 5,463,260	13.6%

Summary - General Fund

Expenditures by Department

Expenditures by Department



	2019-2020 Amount	BUDGET %	2020-2021 Amount	BUDGET %
Police/Emergency Communications	9,369,875	23.3%	9,410,650	20.6%
Fire and Rescue/Safety Center East	8,122,560	20.2%	8,152,975	17.8%
General Government	6,224,615	15.5%	6,468,655	14.1%
Public Works/Services	5,639,735	14.0%	5,642,825	12.3%
Debt Service Fund Transfer	3,250,000	8.1%	3,350,000	7.3%
Public Library	2,658,400	6.6%	2,673,115	5.8%
Parks and Recreation	2,614,760	6.5%	2,596,310	5.7%
All Other	1,340,480	3.3%	1,354,125	3.0%
Transfers to Other Funds	1,035,000	2.6%	6,070,000	13.3%
TOTAL EXPENDITURES	\$40,255,425	100%	\$45,718,655	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, Pubic Health, Education, Economic Development, & Historic Sites.

Summary - General Fund

Changes in Departmental Expenditures

Activity/Department	Budget FY 2020	Budget FY 2021	Increase/ - Decrease	Percent Change
City Commission	232,820	226,805	(6,015)	-2.6%
City Court	41,100	41,600	500	1.2%
City Manager's Office	463,980	451,940	(12,040)	-2.6%
Elections	-	45,000	45,000	0.0%
Finance	966,510	966,475	(35)	0.0%
City Recorder	145,395	154,250	8,855	6.1%
Legal Services	250,560	251,480	920	0.4%
Technology	1,549,885	1,783,235	233,350	15.1%
Geographic Information Systems	355,855	369,135	13,280	3.7%
Human Resources	475,930	500,325	24,395	5.1%
Community Relations	356,935	340,135	(16,800)	-4.7%
Planning	484,375	464,340	(20,035)	-4.1%
Codes Enforcement	901,270	873,935	(27,335)	-3.0%
Insurance/Other Benefits	781,360	800,860	19,500	2.5%
Police Department	8,885,175	8,825,950	(59,225)	-0.7%
Police Department Headquarters	-	100,000	100,000	
Fire and Rescue Department	8,053,060	8,075,175	22,115	0.3%
Safety Center East	69,500	77,800	8,300	11.9%
Public Works	3,623,445	3,633,870	10,425	0.3%
Storm Drainage	50,000	70,000	20,000	40.0%
Street Lighting	400,000	405,000	5,000	1.3%
Traffic Signalization	374,980	372,045	(2,935)	-0.8%
Service Center	338,225	352,400	14,175	4.2%
Engineering Services	853,085	809,510	(43,575)	-5.1%
Public Health	88,455	90,425	1,970	2.2%
Parks and Recreation	2,614,760	2,596,310	(18,450)	-0.7%
Public Library	2,658,400	2,673,115	14,715	0.6%
Education	244,400	244,400	-	0.0%
Economic Development	10,000	10,000	-	0.0%
Historic Sites	216,265	208,440	(7,825)	-3.6%
Transfer to Capital Projects Fund	-	-	-	0.0%
Transfer of Fund Balance to CPF	-	5,000,000	5,000,000	0.0%
Transfer to Debt Service Fund	3,250,000	3,350,000	100,000	3.1%
Transfer to Municipal Center Fund	685,000	695,000	10,000	1.5%
Transfer to Retiree Benefits Fund	-	25,000	25,000	
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	\$ 40,255,425	\$ 45,718,655	\$ 5,463,230	13.6%

Summary - General Fund

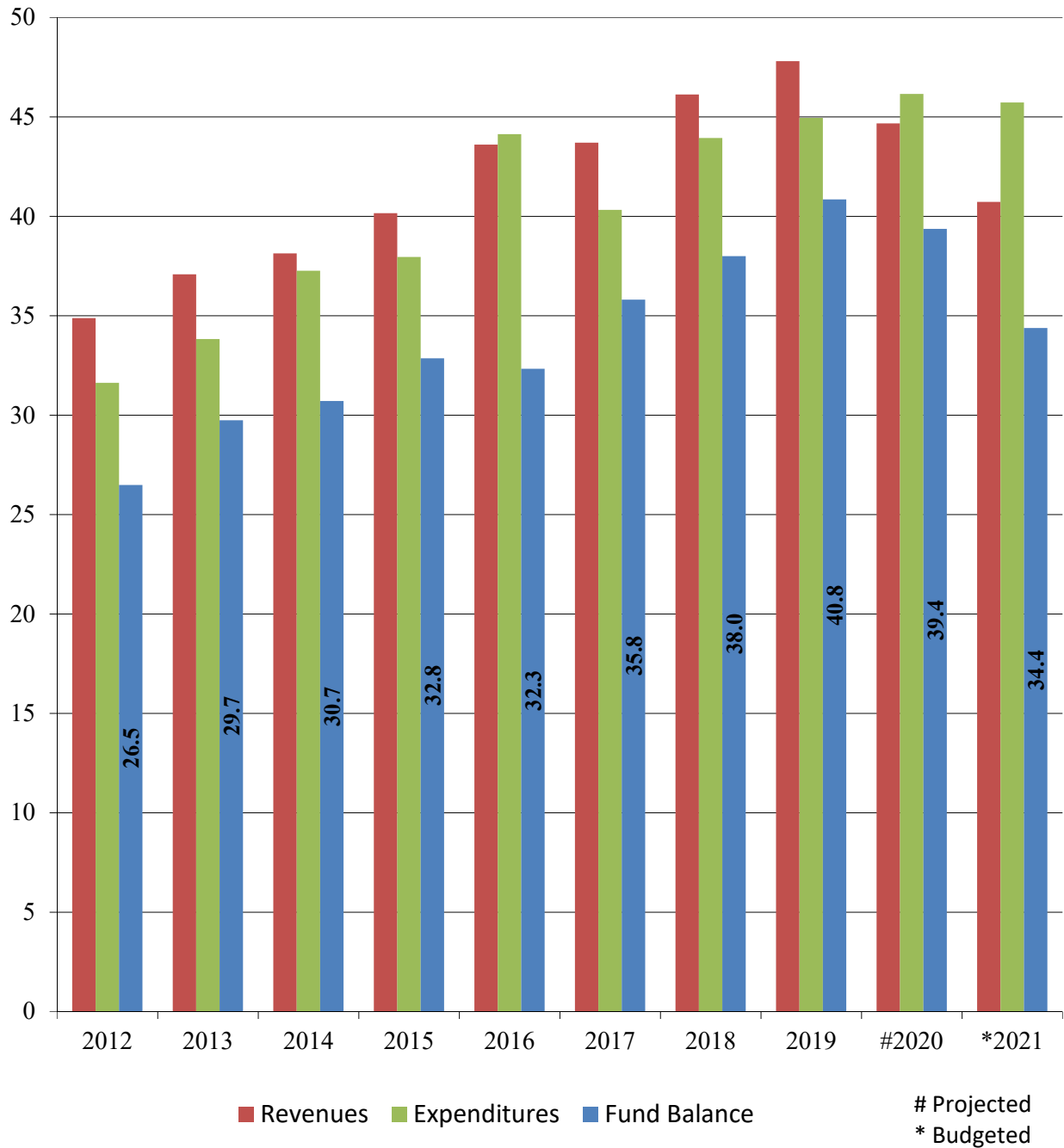
Capital Outlay - Expenditures by Activity

<u>Activity</u>	<u>Account #</u>	<u>Description</u>	<u>Cost</u>	<u>Total</u>
Information/Tech	41640-88930	(1) Equip. Repl. Fund Contribution	570,000	
Information/Tech	41640-89540	Misc. Network Computer Hardware	10,000	
Information/Tech	41640-89550	Veeam Backup of Office 365	5,000	
Information/Tech	41640-89550	Management for Apple Devices	5,000	
Information/Tech	41640-89550	Officee 365 E-mail Backup	4,000	
Information/Tech	41640-89550	Application Monitor	6,000	
Information/Tech	41640-89550	Miscellaneous Software	10,000	
Information/Tech	41640-89555	Misc. Technology Infrastructure	6,000	616,000
GIS	41645-89530	Miscellaneous GPS Equipment	8,500	8,500
Police Department	42100-88930	(1) Equip. Repl. Fund Contribution	583,000	
Police Department	42100-89560	Miscellaneous Technology	10,000	593,000
Fire Department	42200-88930	(1) Equip. Repl. Fund Contribution	401,500	401,500
Public Works	43120-88930	(1) Equip. Repl. Fund Contribution	245,000	
Public Works	43120-89530	(1) Salt Spreader	5,500	
Public Works	43120-89530	(3) Snow Plows and Frames	29,790	
Public Works	43120-82640	Street Resurfacing	800,000	1,080,290
Storm Drainage	43150-89440	Subdivision Improvements	70,000	70,000
Traffic Signalization	43165-88930	(1) Equip. Repl. Fund Contribution	15,000	
Traffic Signalization	43165-89530	Reflective Signal Back Plates	12,500	27,500
Parks & Recreation	44400-88930	(1) Equip. Repl. Fund Contribution	30,000	
Parks & Recreation	44400-89520	(1) 3/4 Ton 4 X 4 Single Cab Truck	33,000	
Parks & Recreation	44400-89530	(1) Heavy Duty Trailer	6,500	
Parks & Recreation	44400-89530	(1) Trailer Pressure Washer	8,000	
Parks & Recreation	44400-89530	(1) Stumb Grinder Attachment	10,000	87,500
Transfer to FMF	52000-88085	Miscellaneous Facility Maintenance	350,000	350,000
TOTAL			\$ 3,234,290	\$ 3,234,290

Summary - General Fund

Revenues, Expenditures, and Unassigned Fund Balances

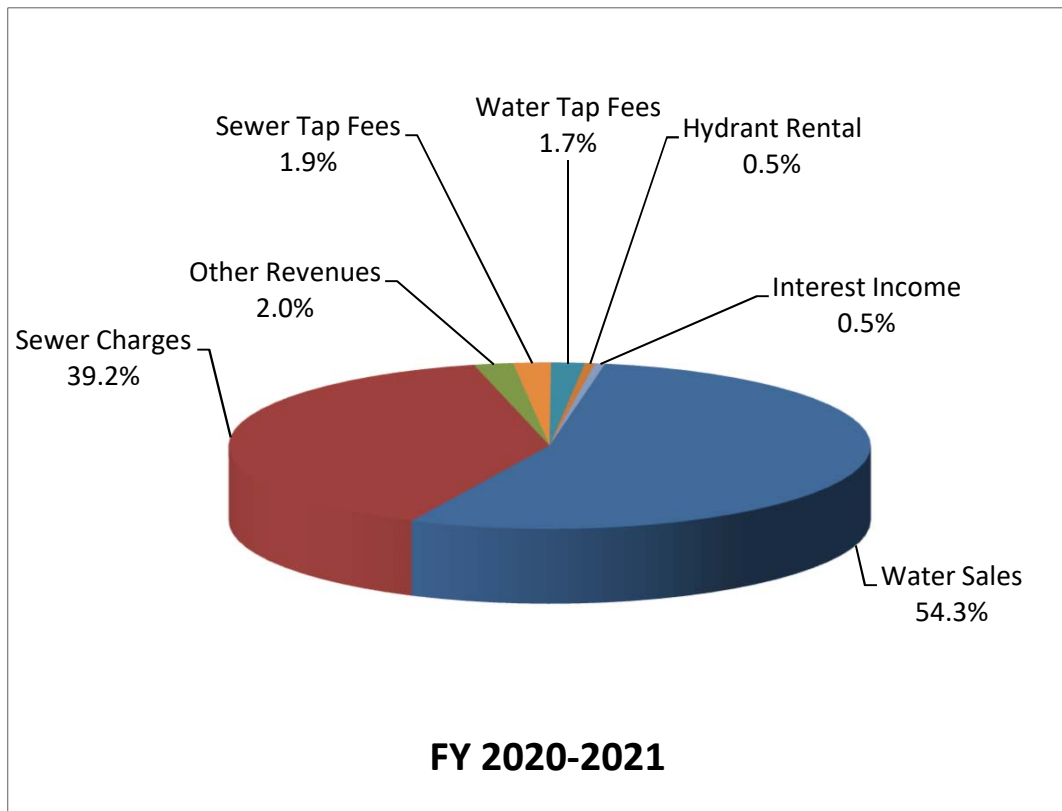
Millions



Summary - Water & Sewer Fund

Operating Revenues

Operating Revenues

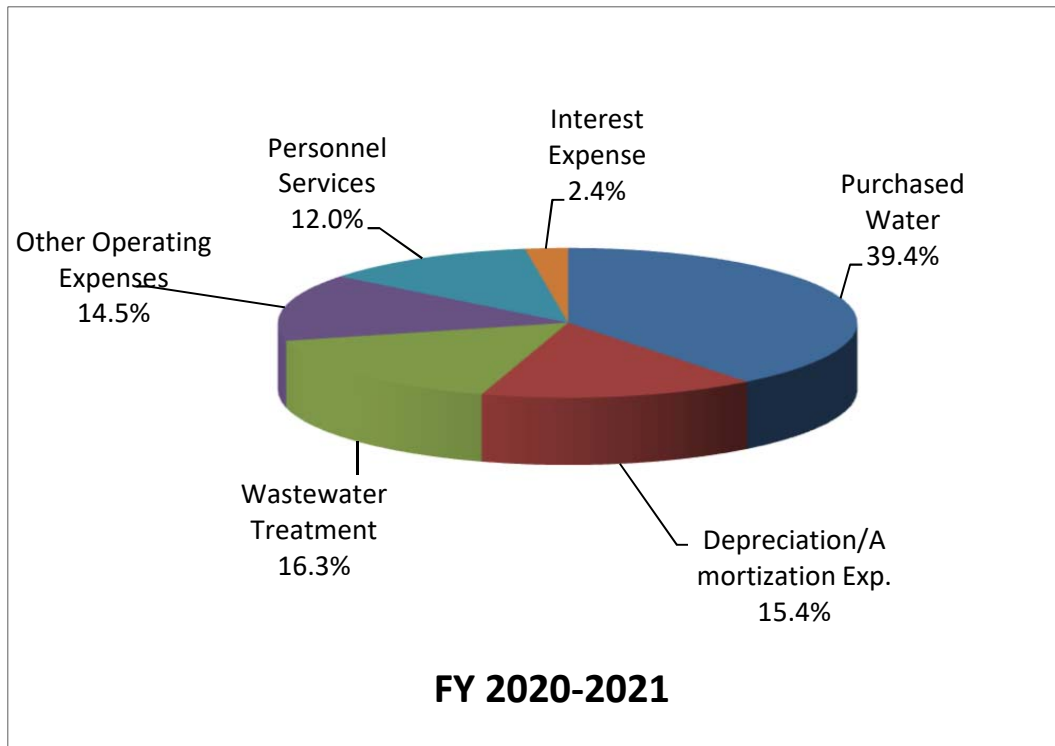


	2019-20	BUDGET	2020-21	BUDGET	CHANGE	
	Amount	%	Amount	%	Dollars	%
Water Sales	\$ 10,471,080	51.7%	\$ 10,639,220	54.3%	\$ 168,140	1.6%
Sewer Charges	7,674,960	37.9%	7,674,955	39.2%	\$ (5)	0.0%
Other Revenues	373,565	1.8%	388,750	2.0%	\$ 15,185	4.1%
Sewer Tap Fees	460,000	2.3%	370,000	1.9%	\$ (90,000)	-19.6%
Water Tap Fees	760,000	3.8%	330,000	1.7%	\$ (430,000)	-56.6%
Hydrant Rental	100,000	0.5%	100,000	0.5%	\$ -	0.0%
Interest Income	400,000	2.0%	100,000	0.5%	(300,000)	-75.0%
	\$ 20,239,605	100%	\$ 19,602,925	100%	\$ (636,680)	-3.1%

Summary - Water & Sewer Fund

Operating Expenses

Operating Expenses (Excludes Capital Improvements)



	2019-20 Amount	BUDGET %	2020-21 Amount	BUDGET %	CHANGE	
					Dollars	%
Purchased Water	\$ 7,727,655	40.3%	\$ 7,678,100	39.4%	\$ (49,555)	-0.6%
Depreciation/Amortization Exp.	3,000,000	15.6%	3,000,000	15.4%	\$ -	0.0%
Wastewater Treatment	3,131,770	16.3%	3,175,000	16.3%	\$ 43,230	1.4%
Other Operating Expenses	2,467,825	12.9%	2,828,990	14.5%	\$ 361,165	14.6%
Personnel Services	2,344,745	12.2%	2,338,270	12.0%	\$ (6,475)	-0.3%
Interest Expense	500,885	2.6%	464,265	2.4%	(36,620)	-7.3%
TOTAL OPERATING EXPENSES	\$ 19,172,880	100.0%	\$ 19,484,625	100.0%	\$ 311,745	1.6%

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; new civic facilities intended to enhance public safety services as the city continues to grow; park improvements to improve the quality of life for all residents; and, enhancements to our utility systems that improve the reliability and capacity to deliver services to existing and future customers and protect the environment. 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 2021 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 2021-2026 Capital Improvements Program is an ambitious plan that calls for the investment of \$149,570,000 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 \$26 million of the \$149.6 million program (17%) 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, the sewer storage facility, and the Police headquarters project.

The net local investment of \$123.6 million over six-years will require a significant funding commitment, including direct support of over \$108.6 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 \$10 million, including \$5.0 million proposed in FY 2023 for the Ragsdale Road widening project, and an additional \$5.0 million in FY 2025 to provide funding for development of Windy Hill Park and a new Parks Department operations facility. The six-year CIP plan also includes issuance of \$5 million of Water/Sewer Bonds for construction of the wet weather sewer storage facility.

Capital Improvements Program

Total project costs in the major program areas over the next six years (FY 2021-2026) are summarized below:

Transportation	\$59,195,000	39.6%
Utilities	36,250,000	24.2%
Facilities & Equipment	35,955,000	24.0%
Parks & Recreation	10,680,000	7.1%
Technology	6,840,000	4.6%
Storm Drainage	<u>650,000</u>	<u>0.4%</u>
TOTAL	\$149,570,000	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 early years of the six-year plan reflect 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 a remaining cost estimate totaling \$11.1 million. Most 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. Preliminary engineering work on this project is currently reflected in TDOT's work plan for FY 2022. With no local participation expected on this project, it will not be reflected in this document. 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 remains highly unlikely in the foreseeable future.

The six-year plan maintains significant funding (\$9.2 million) projected to be provided to the City of Franklin in FY's 2021 and 2022 to initiate construction on the McEwen Drive extension east of Wilson Pike through the Taramore subdivision. Finally, the plan includes significant funding (\$12.0 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 \$15.8 million. The FY 2021 proposed resurfacing funding level is \$2.4 million with \$100,000 annual increases in funding projected through FY 2025.

The proposed six-year plan continues the City's commitment to improved bike and pedestrian facilities, with \$4.38 million programmed, including \$2 million in FY 2024 tentatively programmed for construction of a bikeway connector along Franklin Road between Concord Road and Murray Lane. This project would be subject to \$1 million in state or federal grant funds.

The primary focus of the [General Facilities and Equipment](#) program over the next six years will be on construction of new departmental facilities. The ongoing construction of a new Police headquarters facility (\$16.7 million for completion in FY 2021) represents 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 along with purchase of a new fire apparatus.

Capital Improvements Program

Design work on the station is planned to begin in FY 2021 with construction scheduled to begin in FY 2022 and completion by the end of 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 over \$6.7 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.

The proposed six-year [Utilities](#) program includes funding balanced between maintenance of existing infrastructure and long-term capacity planning for both the water and sewer systems. From a water service standpoint, the City has traditionally conducted capacity planning and construction with the goal of satisfying peak 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 is greater than the actual volume of water needed during most months of the year. The six-year plan provides for a \$8.0 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 (\$8.0 million) in the replacement of aging water system infrastructure.

Now that the heaviest phase of sewer rehabilitation work is complete, 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 ensure the sewer system can adequately serve the community as build out of the service area progresses. A total of \$11.5 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 \$3.9 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. Funding (\$150,000) is provided FY 2021 to continue implementation of security upgrades in parks or expansion of license plate readers as deemed appropriate. Funding of \$100,000 is carried over to FY 2021 to complete final acceptance testing of the regional radio system that went live in early 2019. Finally, funding of \$450,000 is also provided in FY 2021 for the replacement of the City's general ledger and HR software system, which is 15 years old and no longer serviced by the system provider.

The [Parks and Recreation](#) program over the next six years reflects funding (\$4.85 million) for the acquisition and future development of land to become Windy Hill Park on Old Smyrna Road. Note that while final payment for purchase of the property will occur in FY 2021, development of park facilities on this property is not projected until FY 2025 due to other CIP project priorities in the near term. Funding (\$1.875 million) is provided for development of new inclusive playgrounds in Granny White and Crockett Parks over the next four years. The six-year plan also continues a significant funding commitment (\$1.43 million) for proactive major maintenance projects within existing park facilities, including potential replacement of the community playground and Eddy Arnold Amphitheatre roof.

Capital Improvements

Major Improvement Projects (FY 2020 - 2021, Greater than \$500,000)

General Facilities and Equipment

Equipment/Vehicles	\$ 1,220,000
Police Department Headquarters	\$ 16,685,000

Technology

Computer Hardware/Equipment	\$ 575,000
Software Systems	\$ 555,000

Transportation

Bicycle and Pedestrian Projects	\$ 910,000
Franklin Road (south section)	\$ 7,640,000
McEwen Drive	\$ 3,200,000
Murray Lane / Holly Tree Gap Intersection	\$ 500,000
Street Resurfacing	\$ 2,400,000
Sunset Road (Concord to Ragsdale)	\$ 2,155,000

Parks and Recreation

Windy Hill Park	\$ 2,650,000
-----------------	--------------

Utilities

Sewer System Capacity Improvements	\$ 1,395,000
Water System Capacity Improvements	\$ 1,950,000
Sewer Rehabilitation Program	\$ 705,000

ANNUAL OPERATING IMPACT - CAPITAL IMPROVEMENTS PROGRAM

FISCAL YEAR 2021 - 2026 (000'S)

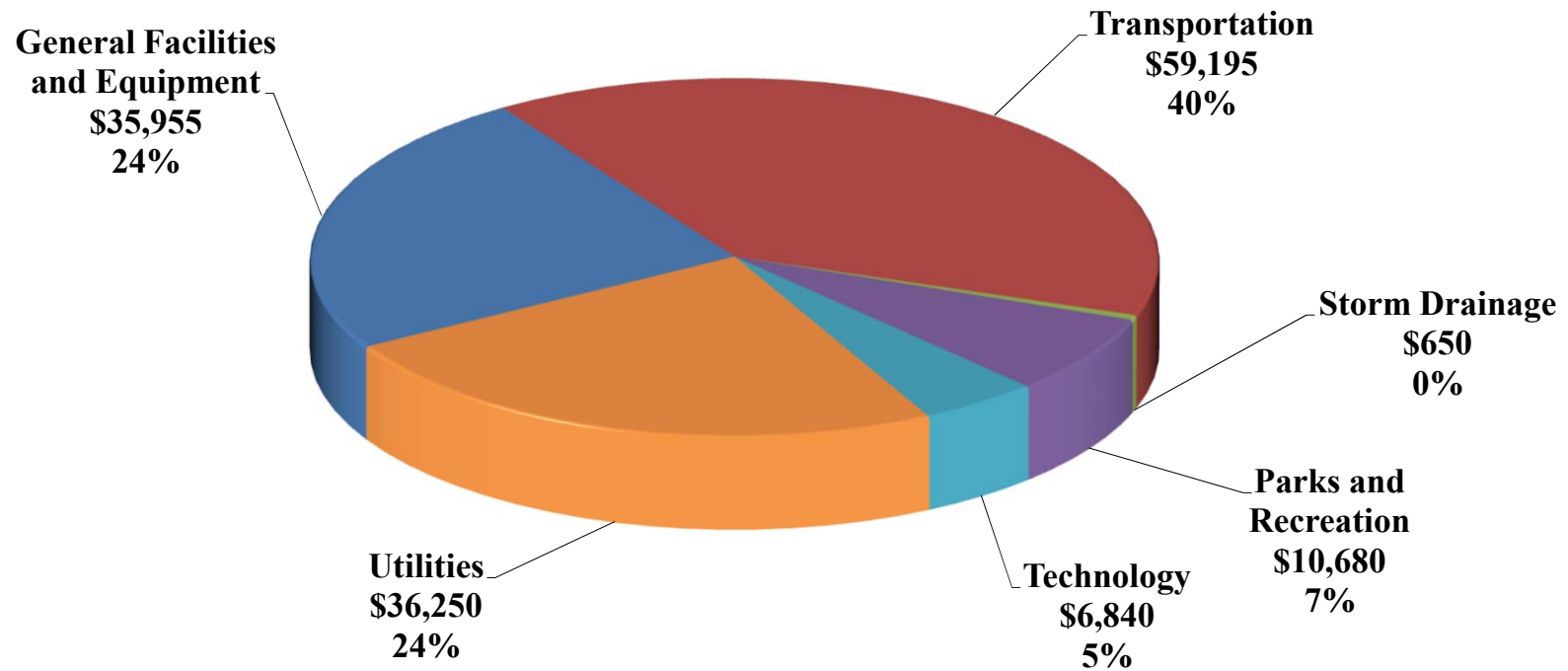
<u>Programs</u>	<u>Projects</u>	<u>Personnel Services</u>	<u>Operating Expenditures</u>	<u>Debt Service</u>	<u>Total Operating Budget Impact</u>	<u>Program Totals</u>
General Facilities and Equip	Community Identity Features	-	-	-	-	
	Community Planning	-	-	-	-	
	Equipment and Vehicles	-	-	-	-	
	Fire Stations	470	60	-	530	
	Library	-	(5)	-	(5)	
	Municipal Center	-	15	-	15	
	Park Operations Facility	-	45	200	245	
	Police Headquarters	-	400	975	1,375	
	Safety Center East	-	-	-	-	
	Service Center	-	-	-	-	
	Town Center Improvements	-	-	-	-	
	Total - General Facilities					2,160
Technology	Computer Equipment	-	-	-	-	
	Emergency Communications Center	-	-	-	-	
	Fiber Network	-	1	-	1	
	GIS	-	-	-	-	
	Radio System	-	400	-	400	
	Security System	-	55	-	55	
	Software Systems	-	40	-	40	
	Warning Sirens	-	1	-	1	
	Total - Technology					497
Transportation	ADA Retrofits	-	-	-	-	
	Bike and Pedestrian	-	5	-	5	
	Bridges	-	-	-	-	
	Franklin Road - South	-	10	-	10	
	McEwen Drive	-	-	-	-	
	Murray Lane	-	2	-	2	
	Ragsdale Road	-	10	335	345	
	Street Lighting	-	-	-	-	
	Street Resurfacing	-	-	-	-	
	Sunset Road	-	3	-	3	

ANNUAL OPERATING IMPACT - CAPITAL IMPROVEMENTS PROGRAM

FISCAL YEAR 2021 - 2026 (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-Ragsdale Realignment	-	3	-	3	
	Traffic Signal Upgrades	-	10	-	10	
	Total - Transportation					378
Storm Drainage	Derby Glen	-	-	-	-	
	Raintree Forest	-	-	-	-	
	Subdivision Drainage	-	-	-	-	
	Total - Storm Drainage					-
Parks and Recreation	Crockett Park	-	5	-	5	
	Deerwood Arboretum	-	1	-	1	
	Flagpole and Wikle	-	-	-	-	
	Granny White Park	-	30	-	30	
	Marcella Vivrette Smith Park	-	2	-	2	
	Maryland Way Park	-	1	-	1	
	Owl Creek Park	-	-	-	-	
	River Park	-	-	-	-	
	Tower Park	-	2	-	2	
	Windy Hill Park	-	15	135	150	
	Total - Parks/Recreation					191
Utilities	Meter Reading Program Upgrade	-	(50)	-	(50)	
	Miscellaneous Sewer Service Additions	-	5	-	5	
	Miscellaneous Sewer System Improvements	-	-	-	-	
	Miscellaneous Water System Improvements	-	-	-	-	
	Sewer Rehabilitation Program	-	-	-	-	
	Sewer System Capacity Improvements	-	50	330	380	
	Sewer Lift Station Rehabilitation	-	(20)	-	(20)	
	Water Line Replacement Program	-	(10)	-	(10)	
	Water System Capacity Improvements	-	-	-	-	
	Total - Utilities					305
TOTALS - ALL PROGRAMS		\$ 470	\$ 1,086	\$ 1,975	\$ 3,531	\$ 3,531

**City of Brentwood, Tennessee
Capital Improvements Program
Fiscal Years 2021-2026
Program Expenditures
(000's)**



**Total for All Programs
\$149,570**

City of Brentwood, Tennessee
Capital Improvements Program
Fiscal Year 2021 - 2026
Program Expenditures - Summary
(000's)

<u>Program</u>	Projected FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total 6 Years 2021-2026
General Facilities and Equipment	13,655	18,640	3,905	4,540	2,050	5,190	1,630	35,955
Technology	1,360	1,700	1,805	670	930	935	800	6,840
Transportation	16,005	17,440	14,325	8,125	11,115	4,595	3,595	59,195
Storm Drainage	70	300	70	70	70	70	70	650
Parks and Recreation	2,955	3,500	1,440	610	1,230	2,675	1,225	10,680
Utilities	5,745	5,780	13,600	6,190	3,820	4,920	1,940	36,250
Grand Total	39,790	47,360	35,145	20,205	19,215	18,385	9,260	149,570

City of Brentwood, Tennessee
Capital Improvements Program
Fiscal Year 2021 - 2026
Sources of Funds - Summary
(000's)

<u>Source</u>	Projected FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total 6 Years 2021-26
Capital Projects Fund	5,585	17,765	1,920	-	1,000	-	-	20,685
Emergency Communications District Fund	5	285	1,480	15	10	35	5	1,830
Equipment Replacement Division	1,280	1,750	1,410	2,145	1,230	1,945	2,075	10,555
Facilities Maintenance Division	560	600	590	410	630	300	300	2,830
General Fund	885	870	3,765	6,740	5,505	3,980	2,515	23,375
General Fund (Unrestricted Balance)	2,600	5,000	6,000	-	-	-	-	11,000
General Obligation Bond Proceeds	11,000	4,000	-	2,100	2,900	5,000	-	14,000
Municipal Center Fund	220	200	690	170	170	170	170	1,570
Private Sources	75	500	280	635	5	5	255	1,680
Public Works Project Fee Fund	2,750	500	-	-	1,000	-	-	1,500
Inter-Governmental Sources	7,000	8,525	5,510	-	1,000	-	-	15,035
State Street Aid Fund	2,065	1,600	1,700	1,800	1,900	2,000	2,000	11,000
Water and Sewer Fund	4,955	2,090	5,335	3,880	3,200	1,940	1,900	18,345
Water Tap Fees and NCGUD Grove Tap Fees	100	1,950	175	2,270	625	2,970	-	7,990
Sewer Tap Fees	710	1,725	1,290	40	40	40	40	3,175
Water & Sewer Bond/Note Proceeds	-	-	5,000	-	-	-	-	5,000
Grand Total	39,790	47,360	35,145	20,205	19,215	18,385	9,260	149,570

City of Brentwood, Tennessee
Capital Improvements Program
Fiscal Year 2021 - 2026
Summary - All Projects
(000's)

		Projected FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total 6 Years 2021-2026
General Facilities	Community Identity Features	-	60	15	15	15	15	15	135
	Community Planning	15	-	-	60	-	50	-	110
	Equipment and Vehicles	765	1,220	1,225	1,495	440	1,080	1,320	6,780
	Fire Stations	135	275	1,550	2,525	-	-	-	4,350
	Library	300	85	50	50	350	50	50	635
	Municipal Center	220	200	690	170	170	170	170	1,570
	Park Operations Facility	-	-	-	150	1,000	3,000	-	4,150
	Police Headquarters	12,145	16,685	-	-	-	-	-	16,685
	Safety Center East	25	65	25	25	25	25	25	190
	Service Center	50	50	50	50	50	800	50	1,050
	Town Center Improvements	-	-	300	-	-	-	-	300
	Total - General Facilities	13,655	18,640	3,905	4,540	2,050	5,190	1,630	35,955
Technology	Computer Equipment	615	575	275	630	780	910	765	3,935
	Emergency Communications Center	0	145	1345	0	0	0	0	1,490
	Fiber Network	25	100	100	0	0	0	0	200
	GIS	0	0	0	0	75	0	0	75
	Radio System	85	100	0	0	0	0	0	100
	Security System	400	225	0	0	0	0	0	225
	Software Systems	235	555	50	40	40	25	0	710
	Warning Sirens	0	0	35	0	35	0	35	105
	Total - Technology	1,360	1,700	1,805	670	930	935	800	6,840
Transportation	ADA Retrofits	100	300	300	300	300	300	300	1,800
	Bike and Pedestrian	745	910	350	350	2,070	350	350	4,380
	Bridges	310	-	-	-	-	-	-	-
	Franklin Road - South	7,010	7,640	3,500	-	-	-	-	11,140
	McEwen Drive	-	3,200	6,000	630	-	-	-	9,830
	Murray Lane	15	500	500	-	-	-	-	1,000
	Ragsdale Road	-	-	1,000	4,100	5,900	1,000	-	12,000
	Street Lighting	-	-	50	20	20	20	20	130
	Street Resurfacing	2,865	2,400	2,500	2,600	2,700	2,800	2,800	15,800
	Sunset Road	4,540	2,155	-	-	-	-	-	2,155

City of Brentwood, Tennessee
Capital Improvements Program
Fiscal Year 2021 - 2026
Summary - All Projects
(000's)

		Projected FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total 6 Years 2021-2026
Transportation Cont'd	Sunset-Ragsdale Realignment	-	200	-	-	-	-	-	200
	Traffic Signal Upgrades	420	135	125	125	125	125	125	760
	Total - Transportation	16,005	17,440	14,325	8,125	11,115	4,595	3,595	59,195
Storm Drainage	Derby Glen	-	200	-	-	-	-	-	200
	Raintree Forest	-	30	-	-	-	-	-	30
	Subdivision Drainage	70	70	70	70	70	70	70	420
	Total - Storm Drainage	70	300	70	70	70	70	70	650
Parks/Recreation									
	Crockett Park	90	80	175	510	1,050	525	1,075	3,415
	Deerwood Arboretum	-	10	40	10	-	-	-	60
	Flagpole and Wikle	-	-	-	-	15	-	-	15
	Granny White Park	55	235	1,145	30	50	50	50	1,560
	Marcella Vivrette Smith Park	135	290	55	-	15	-	100	460
	Maryland Way Park	10	120	-	-	-	-	-	120
	Owl Creek Park	35	-	-	60	-	-	-	60
	River Park	-	70	-	-	-	-	-	70
	Tower Park	-	45	25	-	-	-	-	70
	Windy Hill Park	2,630	2,650	-	-	100	2,100	-	4,850
	Total - Parks/Recreation	2,955	3,500	1,440	610	1,230	2,675	1,225	10,680
Utilities	Meter Reading Program Upgrade	285	-	-	-	-	-	-	-
	Miscellaneous Sewer Service Additions	10	475	45	45	45	45	45	700
	Miscellaneous Sewer System Improvements	945	205	110	110	110	110	110	755
	Miscellaneous Water System Improvements	80	200	90	90	110	110	110	710
	Sewer Rehabilitation Program	425	705	1,105	1,105	1,105	1,105	1,105	6,230
	Sewer System Capacity Improvements	1,415	1,395	9,485	-	575	-	-	11,455
	Sewer Lift Station Rehabilitation	520	410	-	-	-	-	-	410
	Water Line Replacement Program	1,965	440	2,590	2,570	1,250	580	570	8,000
	Water System Capacity Improvements	100	1,950	175	2,270	625	2,970	-	7,990
	Total - Utilities	5,745	5,780	13,600	6,190	3,820	4,920	1,940	36,250
TOTALS		39,790	47,360	35,145	20,205	19,215	18,385	9,260	149,570

City of Brentwood, Tennessee
Capital Improvements Program
Fiscal Year 2021-2026
General Facilities and Equipment Program - Summary
(000's)

Projects	Projected FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total 6 Years 2021-2026
Community Identity Features	-	60	15	15	15	15	15	135
Community Planning	15	-	-	60	-	50	-	110
Equipment and Vehicles	765	1,115	1,225	1,495	440	1,080	1,320	6,675
Fire Stations	135	275	1,550	2,525	-	-	-	4,350
Library	300	85	50	50	350	50	50	635
Municipal Center	220	200	690	170	170	170	170	1,570
Park Operations Facility	-	-	-	150	1,000	3,000	-	4,150
Police Headquarters	12,145	16,685	-	-	-	-	-	16,685
Safety Center East	25	65	25	25	25	25	25	190
Service Center	50	50	50	50	50	800	50	1,050
Town Center Improvements	-	-	300	-	-	-	-	300
Grand Total	13,655	18,535	3,905	4,540	2,050	5,190	1,630	35,850

Source of Funds

Capital Projects Fund	1,355	11,255	900	-	1,000	-	-	13,155
General Fund	-	-	755	2,750	15	815	15	4,350
General Fund - Unrestricted Balance	-	4,000	-	-	-	-	-	4,000
G O Bond Proceeds	11,000	-	-	-	-	3,000	-	3,000
Equipment Replacement Division	705	1,090	1,225	1,495	440	1,080	1,320	6,650
Facilities Maintenance Division	375	165	125	125	425	125	125	1,090
Inter-Governmental Sources	-	1,525	210	-	-	-	-	1,735
Municipal Center Fund	220	200	690	170	170	170	170	1,570
Private Sources	-	50	-	-	-	-	-	50
Water and Sewer Fund	-	-	-	-	-	-	-	-
ECD Fund	-	250	-	-	-	-	-	250
Grand Total	13,655	18,535	3,905	4,540	2,050	5,190	1,630	35,850

City of Brentwood, Tennessee
Capital Improvements Program
Fiscal Year 2021 - 2026
Technology Program - Summary
(000's)

<u>Projects</u>	Projected FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total 6 Years 2021-26
Computer Equipment	615	575	275	630	780	910	765	3,935
Emergency Communications Center	-	145	1,345	-	-	-	-	1,490
Fiber Network	25	100	100	-	-	-	-	200
GIS	-	-	-	-	75	-	-	75
Radio System	85	100	-	-	-	-	-	100
Security System	400	225	-	-	-	-	-	225
Software Systems	235	555	50	40	40	25	-	710
Warning Sirens	-	-	35	-	35	-	35	105
Grand Total	1,360	1,700	1,805	670	930	935	800	6,840

Source of Funds

Capital Projects Fund	760	1,075	20	-	-	-	-	1,095
General Fund	-	-	115	-	80	-	35	230
General Fund - Unrestricted Balance	-	-	-	-	-	-	-	-
G O Bond Proceeds	-	-	-	-	-	-	-	-
Equipment Replacement Division	575	555	185	650	790	865	755	3,800
Facilities Maintenance Division	-	-	-	-	-	-	-	-
Inter-Governmental Sources	-	-	-	-	-	-	-	-
Municipal Center Fund	-	-	-	-	-	-	-	-
Water and Sewer Fund	20	35	5	5	50	35	5	135
ECD Fund	5	35	1,480	15	10	35	5	1,580
Grand Total	1,360	1,700	1,805	670	930	935	800	6,840

City of Brentwood, Tennessee
Capital Improvements Program
Fiscal Year 2021 - 2026
Transportation - Summary
(000's)

Projects	Projected FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total 6 Years 2021-2026
ADA Retrofits	100	300	300	300	300	300	300	1,800
Bike and Pedestrian	745	910	350	350	2,070	350	350	4,380
Bridges	310	-	-	-	-	-	-	-
Franklin Road - South	7,010	7,640	3,500	-	-	-	-	11,140
McEwen Drive	-	3,200	6,000	630	-	-	-	9,830
Murray Lane	15	500	500	-	-	-	-	1,000
Ragsdale Road	-	-	1,000	4,100	5,900	1,000	-	12,000
Street Lighting	-	-	50	20	20	20	20	130
Street Resurfacing	2,865	2,400	2,500	2,600	2,700	2,800	2,800	15,800
Sunset Road	4,540	2,155	-	-	-	-	-	2,155
Sunset-Ragsdale Realignment	-	200	-	-	-	-	-	200
Traffic Signal Upgrades	420	135	125	125	125	125	125	760
Grand Total	16,005	17,440	14,325	8,125	11,115	4,595	3,595	59,195

Source of Funds

Capital Projects Fund	3,295	7,255	500	-	-	-	-	7,755
General Fund	815	800	2,575	3,545	4,265	2,545	1,545	15,275
General Fund - Unrestricted Balance	-	-	6,000	-	-	-	-	6,000
G O Bond Proceeds	-	-	-	2,100	2,900	-	-	5,000
Facilities Maintenance Division	5	60	50	50	50	50	50	310
Private Sources	75	225	-	630	-	-	-	855
Public Works Project Fund	2,750	500	-	-	1,000	-	-	1,500
Inter-Governmental Sources	7,000	7,000	3,500	-	1,000	-	-	11,500
State Street Aid Fund	2,065	1,600	1,700	1,800	1,900	2,000	2,000	11,000
Water and Sewer Fund	-	-	-	-	-	-	-	-
Grand Total	16,005	17,440	14,325	8,125	11,115	4,595	3,595	59,195

City of Brentwood, Tennessee
Capital Improvements Program
Fiscal Year 2021 - 2026
Storm Drainage Program - Summary
(000's)

<u>Projects</u>	Projected FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total 6 Years 2021-2026
Derby Glen	-	200	-	-	-	-	-	200
Raintree Forest	-	30	-	-	-	-	-	30
Subdivision Drainage	70	70	70	70	70	70	70	420
Grand Total	70	300	70	70	70	70	70	650

<u>Source of Funds</u>								
Capital Projects Fund	-	230	-	-	-	-	-	230
General Fund	70	70	70	70	70	70	70	420
G O Bond Proceeds	-	-	-	-	-	-	-	-
Grand Total	70	300	70	70	70	70	70	650

City of Brentwood, Tennessee
Capital Improvements Program
Fiscal Year 2021 - 2026
Parks and Recreation Program - Summary
(000's)

<u>Projects</u>	Projected FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total 6 Years 2021-2026
Crockett Park	90	80	175	510	1,050	525	1,075	3,415
Deerwood Arboretum	-	10	40	10	-	-	-	60
Flagpole and Wikle	-	-	-	-	15	-	-	15
Granny White Park	55	235	1,145	30	50	50	50	1,560
Marcella Vivrette Smith Park	135	290	55	-	15	-	100	460
Maryland Way Park	10	120	-	-	-	-	-	120
Owl Creek Park	35	-	-	60	-	-	-	60
River Park	-	70	-	-	-	-	-	70
Tower Park	-	45	25	-	-	-	-	70
Windy Hill Park	2,630	2,650	-	-	100	2,100	-	4,850
Grand Total	2,955	3,500	1,440	610	1,230	2,675	1,225	10,680

Source of Funds

Capital Projects Fund	175	1,950	500	-	-	-	-	2,450
General Fund	-	-	250	375	1,075	550	850	3,100
General Fund - Unrestricted Balance	2,600	1,000	-	-	-	-	-	1,000
G O Bond Proceeds	-	-	-	-	-	2,000	-	2,000
Facilities Maintenance Division	180	375	415	235	155	125	125	1,430
Private Sources	-	175	275	-	-	-	250	700
Inter-Governmental Sources	-	-	-	-	-	-	-	-
Water and Sewer Fund	-	-	-	-	-	-	-	-
Grand Total	2,955	3,500	1,440	610	1,230	2,675	1,225	10,680

City of Brentwood, Tennessee
Capital Improvements Program
Fiscal Year 2021 - 2026
Water and Sewer Program - Summary
(000's)

<u>Projects</u>	<u>Projected 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>Total 6 Years 2021-2026</u>
Meter Reading Program Upgrade	285	-	-	-	-	-	-	-
Miscellaneous Sewer Service Additions	10	475	45	45	45	45	45	700
Miscellaneous Sewer System Improvements	945	205	110	110	110	110	110	755
Miscellaneous Water System Improvements	80	200	90	90	110	110	110	710
Sewer Rehabilitation Program	425	705	1,105	1,105	1,105	1,105	1,105	6,230
Sewer System Capacity Improvements	1,415	1,395	9,485	-	575	-	-	11,455
Sewer Lift Station Rehabilitation	520	410	-	-	-	-	-	410
Water Line Replacement Program	1,965	440	2,590	2,570	1,250	580	570	8,000
Water System Capacity Improvements	100	1,950	175	2,270	625	2,970	-	7,990
Grand Total	5,745	5,780	13,600	6,190	3,820	4,920	1,940	36,250

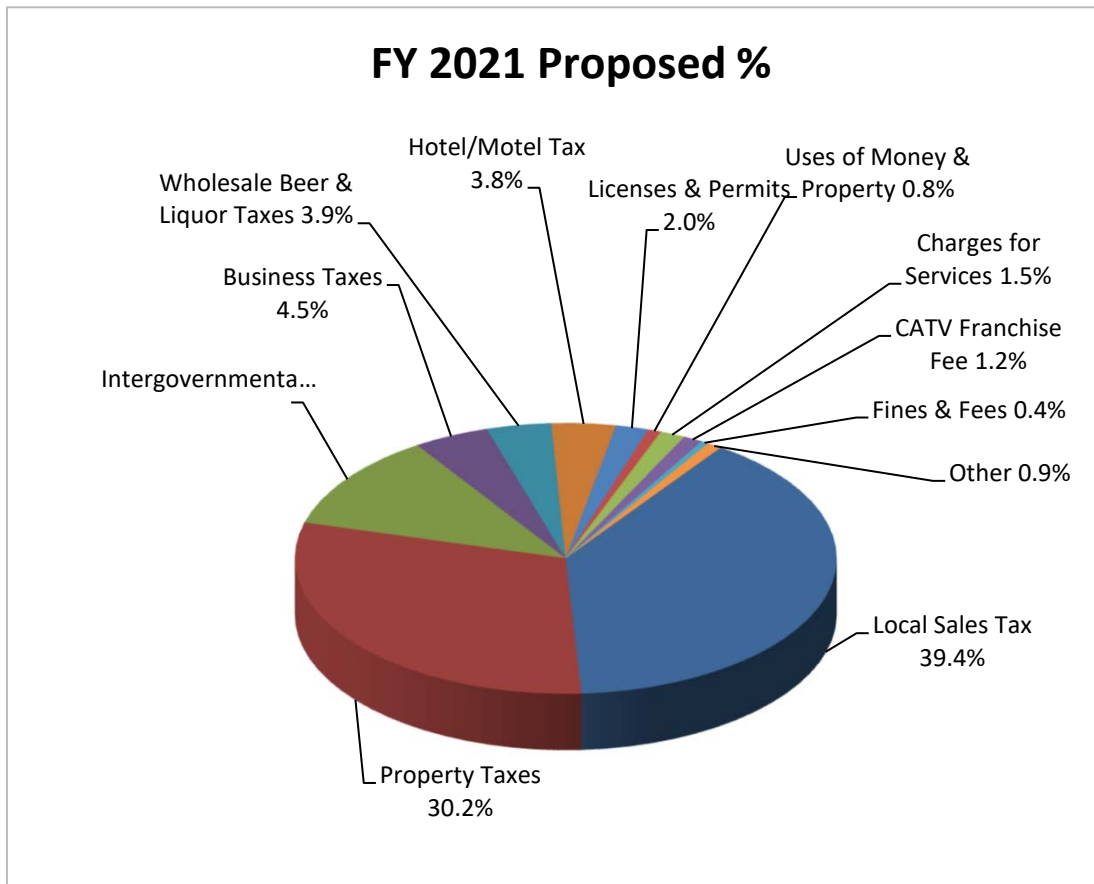
Source of Funds

Water and Sewer Fund	4,935	2,055	5,330	3,875	3,150	1,905	1,895	18,210
Water Tap Fees and NCGUD Grove Tap Fees	100	1,950	175	2,270	625	2,970	-	7,990
Sewer Tap Fees	710	1,725	1,290	40	40	40	40	3,175
Private Sources	-	50	5	5	5	5	5	75
Inter-Governmental Sources	-	-	1,800	-	-	-	-	1,800
Water and Sewer Bond/Note Proceeds	-	-	5,000	-	-	-	-	5,000
Grand Total	5,745	5,780	13,600	6,190	3,820	4,920	1,940	36,250

GENERAL FUND REVENUES

General Fund Revenue

Major Revenues



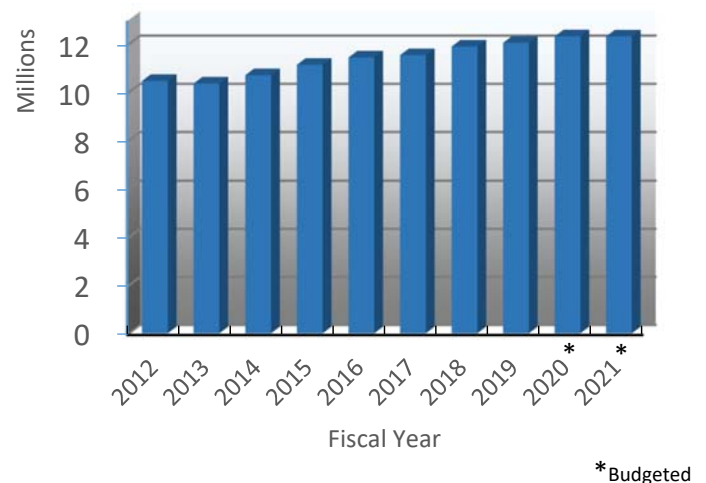
Revenue Source	FY 2021 Proposed	FY 2021 %
Local Sales Tax	\$ 16,000,000	39.4%
Property Taxes	\$ 12,310,000	30.2%
Intergovernmental	\$ 4,686,950	11.5%
Business Taxes	\$ 1,850,000	4.5%
Wholesale Beer & Liquor Taxes	\$ 1,575,000	3.9%
Hotel/Motel Tax	\$ 1,560,000	3.8%
Licenses & Permits	\$ 799,050	2.0%
Uses of Money & Property	\$ 320,600	0.8%
Charges for Services	\$ 609,000	1.5%
CATV Franchise Fee	\$ 475,000	1.2%
Fines & Fees	\$ 180,000	0.4%
Other	\$ 365,100	0.9%
Total General Fund Revenues	\$ 40,730,700	100.0%

General Fund Revenue

Taxes

REAL AND PERSONAL PROPERTY TAX

The proposed property tax rate for FY 2021 is \$.36 per \$100 of assessed value which is the same effective tax rate for 30th consecutive fiscal year. The budgeted amount for both real and personal property taxes in FY 2020 is \$12,310,000, an increase of \$250,000 or 2.1% from FY 2020. The projected amount is conservatively based on actual assessments for calendar year 2019 without any projections for new construction added to the assessment rolls in calendar year 2020. 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.

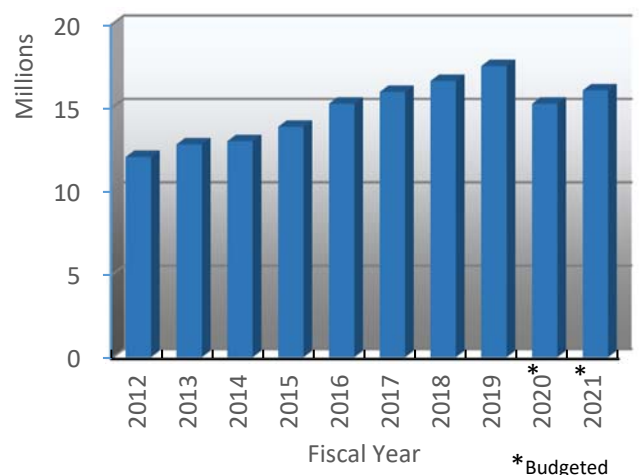


PUBLIC UTILITY PROPERTY TAX

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 2021. Because of the general decline in this revenue source over the past couple of years, the FY 2021 estimate of \$75,000 represents a \$5,000 decrease from the FY 2020 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. 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.



Budgeted collections for Brentwood in FY 2021 will be \$16,000,000, an increase of \$800,000 or 5.3% from last year's budgeted amount of \$15,200,000. While budgeting an increase in local sales tax collections may seem illogical with the economic uncertainty due to the COVID-19 situation, this amount is still conservative. Prior to the economic shut

General Fund Revenue

Taxes

down, FY 2020 collections were projected to exceed \$19 million, and even with the shutdown FY 2020 collections are still projected to be just under \$18 million. In addition, a likely increase in situs-based online sales is expected to help mitigate somewhat the loss in brick and mortar sales tax collections. Finally, during the final quarter of FY 2021 the City will begin receiving the additional local allocation from the one-half cent sales tax increase approved in 2018.

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 2021 estimated revenue is \$675,000, no increase from the FY 2020 budgeted amount.

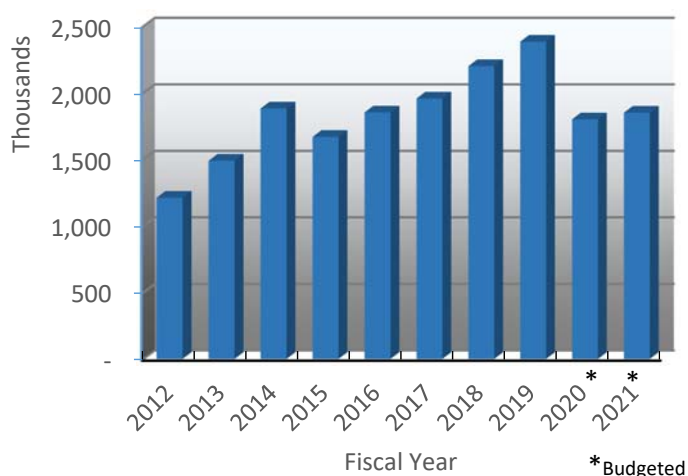
WHOLESALE LIQUOR TAX

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 2021 of \$900,000 represents a \$25,000 or 2.9% increase from FY 2020. This budgeted estimate is still conservative given actual collections exceeded \$1 million in FY 2019 and was trending at \$1.1 million in FY 2020 prior to the economic shutdown.

BUSINESS TAX

The collection of business taxes is authorized by the State based upon a percentage of the gross receipts and type of business. All tax returns are filed with the State. From the fees collected, 57% are distributed to the City and 43% retained by the State. The budget estimate for FY 2021 of \$1,850,000 represents an increase of \$50,000 from FY 2020's budgeted business tax collections. While the budgeted amount is an increase from the FY 2020 budget, it represents a 22% **decrease** from the actual FY 2019 collections and projected FY 2020 collections to recognize the potential impact of the virus related economic shut down.

Under the business tax law, taxpayers 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 are 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.



General Fund Revenue

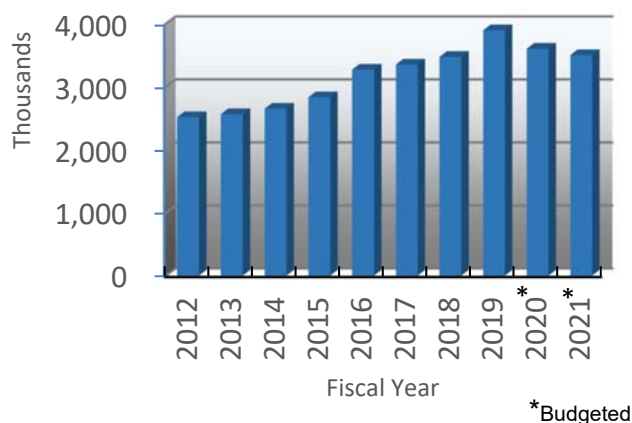
Intergovernmental

TVA PILOT (PAYMENTS IN-LIEU OF TAXES)

The in-lieu of tax payments provided by the Tennessee Valley Authority (TVA) is based on a percentage of the utilities' power sales within the State of Tennessee which is distributed to cities on a per capita basis. The annual amount received can fluctuate based on TVA operations. The FY 2021 budget amount is \$500,000, the same as FY 2020. FY 2020 actual collections are projected to be slightly less than \$540,000.

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 2021 budget amount is \$3,500,000, which represents a \$100,000 or 2.8% decrease from FY 2020. Even with the economic slowdown continuing into FY 2021, staff believes this estimate is conservative given the FY 2020 projected actual amount is close to \$3.8 million and was trending in excess of \$4 million prior to the virus-related shutdowns.



STATE INCOME TAX

The 1% Hall Income Tax (calendar year 2020 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 2021 are further compounded by the fact that FY 2020 accrued collections (from the 2019 tax year) will not be known until at least August 1, 2020 or 30 days after the close of the fiscal year.

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 2020 budget reflecting \$150,000 in Hall Tax revenue. The FY 2021 proposed budget continues that reduction even further by reducing the budgeted amount to \$75,000.

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 2021 is \$250,000, the same as FY 2020.

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 2021 is \$1,560,000, a decrease of \$115,000 from FY 2020. This revenue source was growing at nearly 10% YTD in FY 2020, with collections trending at nearly \$1.9 million for the year before the economic shutdown. This FY 2021 revenue projection assumes a gradual reopening of the economy and travel industry prior to the end of 2020, with a slow recovery of this industry continuing throughout the fiscal year.

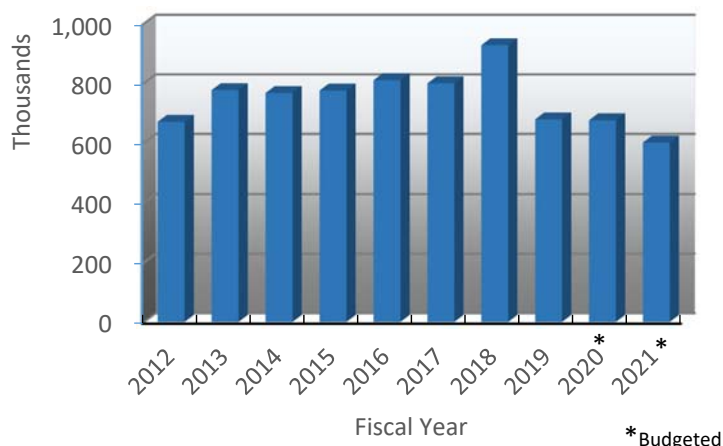
CABLE TELEVISION FRANCHISE TAX

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 2021 budget projection of \$475,000 is the same as the FY 2020 budget. With ever increasing options for non-taxed video services, including Disney+, YouTube TV, 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 2021 estimate is \$690,000, a decrease of \$70,000 from the FY 2020 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 minor increase in revenue from all other licenses and permits of \$3,500 is budgeted in FY 2021.

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 2021 budget estimate is \$85,000, the same amount as the FY 2020 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 \$133,000 received in FY 2019 and \$242,570 in FY 2020, the projected amount for FY 2021 is conservatively set at \$75,000, a \$15,000 increase from FY 2020's budgeted amount.

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 2021 is \$71,950, which reflects no change from the actual FY 2020 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 2021 estimate is \$175,000, an increase of \$25,000 from the FY 2020 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 2021, the same amount as the FY 2020 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 2021 projection of \$45,000 represents no change from the FY 2020 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 2021 is \$60,000, which is the same as the FY 2020 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 2021 is \$82,000, which is \$2,000 more than the FY 2020 budget.

The Historic Ravenswood mansion began hosting events in summer of 2014. The estimated rental revenue for FY 2021 is \$200,000, which is \$30,000 more than the FY 2020 budget. Note that a significant number of events at both homes originally scheduled for FY 2020 have been rescheduled to occur in FY 2021.

CELL TOWER RENTAL FEES

The Verizon cell tower in Granny White Park was activated during FY 2020, and the City began receiving rental income. The projected full year rental revenue in FY 2021 is \$30,000.

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 2021 is \$150,000, a decrease of \$25,000 from FY 2020. 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 2021 revenue estimate is \$30,000, the same amount as FY 2020.

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 Horizon Bank, with FY 2020 interest earnings projected in excess of \$400,000. However, recent dramatic interest rate reductions by the Federal Reserve Board coupled with the banking agreement being up for renewal in early FY 2021 mean there is considerable uncertainty regarding the interest earnings next fiscal year. Therefore, the projected interest earnings for FY 2021 is only \$50,000, a decrease of \$400,000 from FY 2020.

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 2021 is \$125,000, no change from the previous year.

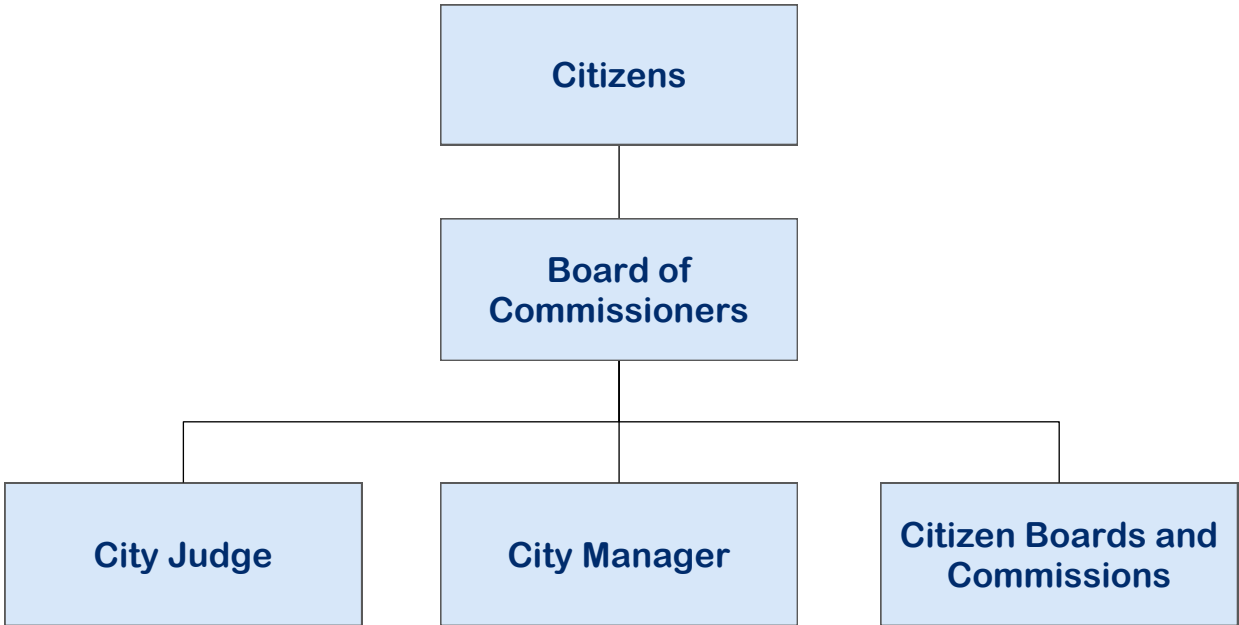
GIS SERVICE FEE

The service fee to the Water Services Department for FY 2021 is \$100,000, an increase of \$10,000 from FY 2020. The fee covers Geographic Information Systems services (personnel and equipment) used to accurately map the Water and Sewer infrastructure systems and its field components.

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 2018	Actual FY 2019	Budget FY 2020	YTD Actual FY 2020	Budget FY 2021
Personnel Services	\$ 189,707	\$ 193,805	\$ 199,320	\$ 142,589	\$ 199,805
Operating Expenditures	16,405	15,452	33,500	11,362	27,000
Capital Outlay	-	-	-	-	-
Total	\$ 206,112	\$ 209,257	\$ 232,820	\$ 153,951	\$ 226,805

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 Greater Nashville Regional Council and attendance at the TML annual conference and other items as may be designated or required by the City Commission. The FY 2021 budget reflects a decrease from FY 2020 based on the actual closed captioning service costs, which were only estimated in the FY 2020 budget.

<u>PERFORMANCE MEASURES</u>	<u>Actual FY 2018</u>	<u>Actual FY 2019</u>	<u>Target FY 2020</u>	<u>Target FY 2021</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 2018	Actual FY 2019	Budget FY 2020	YTD-Actual FY 2020	Budget FY 2021
Personnel Services	\$ 25,345	\$ 25,398	\$ 25,300	\$ 16,000	\$ 25,300
Operating Expenditures	13,765	14,349	15,800	14,264	16,300
Capital Outlay	-	-	-	-	-
Total	\$ 39,110	\$ 39,747	\$ 41,100	\$ 30,264	\$ 41,600

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 change is a \$500 increase in the annual maintenance cost of specialized court software.

<u>PERFORMANCE MEASURES</u>	<u>Actual CY 2018</u>	<u>Actual CY 2019</u>	<u>Target CY 2020</u>	<u>Target CY 2021</u>
Number of Citations Processed	4,693	3,485	5,250	4,500
Total Traffic Court Cases	965	777	1,025	850
Motorists Sentenced to Driving School	743	576	925	700

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 2018	Actual FY 2019	Budget FY 2020	YTD ACTUAL FY 2020	Budget FY 2021
Personnel Services	\$ 437,492	\$ 434,514	\$ 450,430	\$ 280,308	\$ 442,090
Operating Expenditures	16,760	9,692	13,550	6,124	9,850
Capital Outlay	-	-	-	-	-
Total	\$ 454,252	\$ 444,206	\$ 463,980	\$ 286,432	\$ 451,940

BUDGET COMMENTS & PERFORMANCE MEASURES

Overall, the budget for the City Manager's office is 2.6% lower than FY 2020 with minor adjustments in various line items. Salaries show a reduction due to a portion of the FY 2020 salary adjustment for the City Manager being provided as a lump sum amount and thus not recurring. In addition, the budget amount for the employer share of FICA has been adjusted to account for the social security earnings limit.

<u>PERFORMANCE MEASURES</u>	<u>Actual FY 2018</u>	<u>Actual FY 2019</u>	<u>Target FY 2020</u>	<u>Target FY 2021</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 2018</u>	<u>Actual FY 2019</u>	<u>Budget FY 2020</u>	<u>Budget FY 2021</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 2018	Actual FY 2019	Budget FY 2020	YTD Actual FY 2020	Budget FY 2021
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	-	50,320	-	-	45,000
Capital Outlay	-	-	-	-	-
Total	\$ -	\$ 50,320	\$ -	\$ -	\$ 45,000

BUDGET COMMENTS & PERFORMANCE MEASURES

FY 2021 is an election year for the City of Brentwood. The budgeted amount is lower than the 2019 actual costs based on the assumption that Williamson County will be authorized to continue using the election day voting center system in lieu of multiple precincts.

<u>PERFORMANCE MEASURES*</u>	<u>Actual FY 2018</u>	<u>Actual FY 2019</u>	<u>Target FY 2020</u>	<u>Target FY 2021</u>
Number of registered voters in Brentwood	30,758	31,727	31,000	33,800
Voter registration forms processed (countywide)	10,261	18,404	12,200	26,400

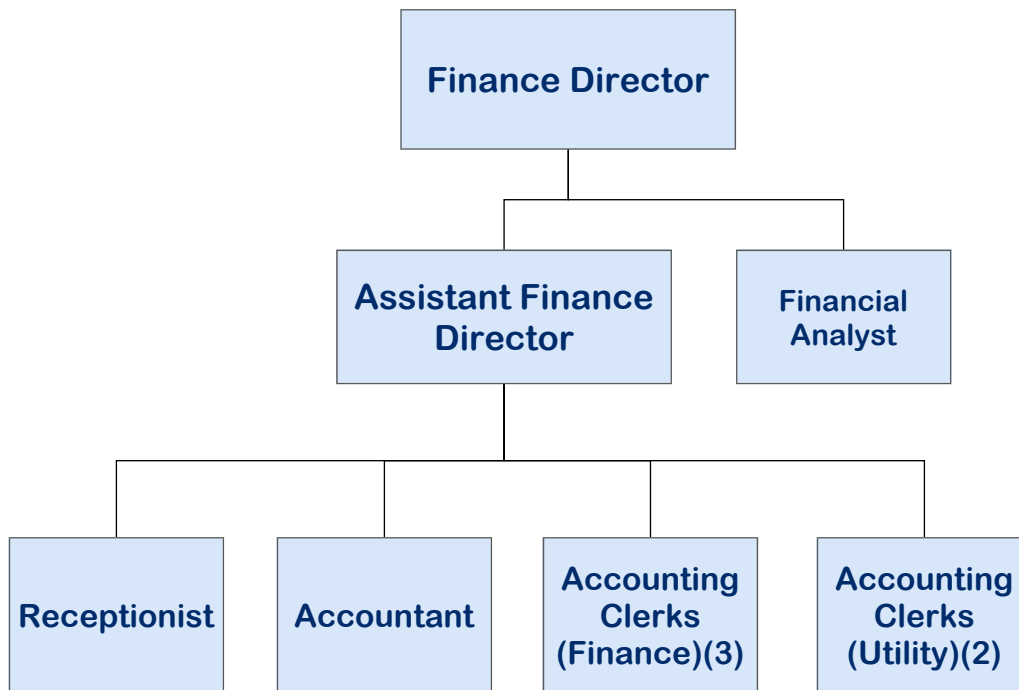
*Information provided by Williamson County Elections Commission

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

2020-2021 Non-Routine Work Plan

The Finance Department is proposing the following non-routine work items for fiscal year 2020-2021. The tasks reflect a continued emphasis on long-term planning and operational efficiencies.

1. IMPLEMENTATION OF NEW FINANCIAL MANAGEMENT SOFTWARE SYSTEM

Implementation of the new integrated Financial and Human Resource Software System is occurring in phases and will begin in FY 2021, requiring significant time commitments of staff and management. The core Financial Management System, which includes the general ledger, accounts payable, accounts receivable, purchasing, and cash receipting modules will be implemented beginning July 1, 2020. The Human Resource Management system, which includes the payroll processing and human resource modules, will be implemented in January 2021. We will continue to work closely with the software vendor and the Technology Department to implement the Utility Billing and Receivables module during FY 2022. This phased-in approach includes weekly status calls/meetings with the vendor's project manager, timely monitoring of the installation progress of each module through all stages, training of staff, and parallel running of the old and new software systems sufficient to show the data is being calculated correctly.

Target Date: June 30, 2021

2. BANKING SERVICES CONTRACT RFP

The City of Brentwood's banking contract with First Horizon Bank, formerly First Tennessee/Capital Bank will expire in October 2020. In late summer, the Finance Department will solicit proposals from banking institutions with offices located inside the city limits of Brentwood to provide depository and banking services to the City. Several criteria will be used to evaluate these proposals, including aggregate total net banking service cost, interest rates offered on City accounts, and ability to offer online banking services for funds transfer, wire transfers, account inquiry, stop payments and reconciliation features. In addition, the City will also require the banking institution to provide pricing for lock box services, a feature currently used to process utility payments, and online bill pay automation. Staff anticipates thoroughly reviewing the proposals and submitting a recommendation to the City Commission in October of this year.

Target Date: October 15, 2020

3. METER READING PROJECT - CUSTOMER PORTAL REVIEW

In FY 2020, customer utility meter sites throughout the City were converted to an Automated Meter Reading (AMI) system vastly increasing access to meter data. Finance staff will work jointly with the Water Services Department to select and deploy a customer portal software. This will allow water customers to access their individual accounts to view water usage information and set up automated alerts for various usage criteria which will aid the customer in preventing water loss through leakage and ultimately allow for better management of their water usage.

Target Date: December 31, 2020

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 2018	Actual FY 2019	Budget FY 2020	YTD Actual FY 2020	Budget FY 2021
Personnel Services	\$ 669,120	\$ 723,651	\$ 742,760	\$ 484,429	\$ 747,315
Operating Expenditures	\$ 191,145	\$ 208,760	\$ 223,750	\$ 91,893	\$ 219,160
Capital Outlay	-	-	-	-	-
Total	\$ 860,265	\$ 932,411	\$ 966,510	\$ 576,321	\$ 966,475

BUDGET COMMENTS & PERFORMANCE MEASURES

FY 2021 total expenditures reflect little overall change from FY 2020, with mostly minor adjustments to various operational line items. Note that the budgets for all departments with employees covered under the new Hybrid TCRS retirement system will reflect new line items that break out the hybrid system amounts from the legacy retirement system amounts. Also, there is an \$8,000 reduction in Other Professional Services based on actual projected software costs for PCI compliance compared to the original estimate in the FY 2020 budget.

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 2018	Actual FY 2019	Target FY 2020	Target FY 2021
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 2018	Actual FY 2019	Budget FY 2020	Budget FY 2021
Finance Director	1	1	1	1
Assistant Finance Director	1	1	1	1
Accountant	1	1	1	1
Financial Analyst	0	1	1	1
Accounting Clerk I & II	3	3	3	3
Receptionist/Secretary	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
Total Finance	7	8	8	8

City Recorder

Organization Chart



```
graph TD; A[City Recorder]
```

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 2018	Actual FY 2019	Budget FY 2020	YTD Actual FY 2020	Budget FY 2021
Personnel Services	\$ 142,954	\$ 94,260	\$ 106,595	\$ 62,149	\$ 106,670
Operating Expenditures	\$ 31,340	\$ 31,449	\$ 38,800	\$ 32,054	\$ 47,580
Capital Outlay	-	-	-	-	-
Total	\$ 174,295	\$ 125,709	\$ 145,395	\$ 94,203	\$ 154,250

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 and open records software systems. The proposed FY 2021 operating expenditures reflect an increase of 6% from FY 2020, due to the proposed acquisition of contract tracking and procurement management software (\$9,000).

<u>PERFORMANCE MEASURES</u>	<u>Actual FY 2018</u>	<u>Actual FY 2019</u>	<u>Target FY 2020</u>	<u>Target FY 2021</u>
Number/Percentage of agenda packets delivered to Commissioners six days prior to meeting	22/100%	22/100%	23/100%	23/100%
Number/Percentage of online Public Records Requests processed within legal requirement	N/A	117/100%	200/100%	215/100%
Number/Percentage of public notices published within the legal deadlines	83/100%	90/100%	75/100%	75/100%
Number of official records scanned into document imaging system	138	246	130	130

AUTHORIZED PERSONNEL

<u>Position / Title</u>	<u>Actual FY 2018</u>	<u>Actual FY 2019</u>	<u>Budget FY 2020</u>	<u>Budget FY 2021</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

```
graph TD; CA[City Attorney];
```

City Attorney

Legal Services

2020-2021 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

Staff tracks needed changes to the zoning ordinance as issues arise or as regulations change to continuously improve our work processes and to enhance our service to the community. As time permits, staff works on ordinance amendments for various sections of 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 BRENTWOOD MUNICIPAL CODE RELATIVE TO PEDDLER AND SOLICITOR PERMITS AND REGULATION (JOINT EFFORT WITH POLICE DEPARTMENT)

The City's ordinances on peddlers and solicitors have not been updated since our Municipal Code was first published in 1978. Over the years, changes in business practices and case law have made some references in our Code outdated. Staff wishes to update these sections (specifically, Chapter 18, Articles III and IV) to ensure that the rights of those persons who may engage in solicitation within the City are secure while also protecting the City's residents from fraud, crime, and invasion of privacy when possible.

Target Date: January 31, 2021

Legal Services

2020-2021 Non-Routine Work Plan

4. REVIEW AND UPDATE AS NECESSARY THE CURRENT BUILDING PERMIT FEE STRUCTURE (JOINT EFFORT WITH THE PLANNING AND ENGINEERING DEPARTMENTS)

Periodically staff reviews the fees charged for various permit related activities. The intent is for the fees to reflect the level of effort and cost to provide each service. Another component of updating the fee structure is to survey fees charged by other municipal entities in the area for the same services. During the coming year staffs from Planning and Engineering will work together to update fees for building permit related activities to include grading permits. Typically, these fees include the cost of reviewing the submitted materials, issuance of the permit and follow-up inspections to ensure the work is performed in accordance with the approved plan.

Building permit fees (Section 14-72 & 120), which includes mechanical permit fees, Planning Commission case file review fees (Section 50-29) and Board of Zoning Appeals case review fees (Section 78-59) were last adopted by the Board of Commissioners pursuant to Ordinance 2017-06, which was adopted on April 24, 2017. Plumbing fees remained unchanged as part of the last review.

All these permit related activities will be reviewed, and any needed Municipal Code changes will be presented for approval.

Target Date: January 31, 2021

5. REVIEW AND CODIFY CHANGES TO CHAPTER 56 – TO ADDRESS REQUIREMENTS FOR NEW STORMWATER PERMIT EXPECTED LATER THIS YEAR (JOINT EFFORT WITH THE PLANNING AND ENGINEERING DEPARTMENTS)

The City anticipates receiving a new storm water permit from the Tennessee Department of Environment and Conservation (TDEC) during the coming year. The draft permit is currently in the public comment period. There is also legislation under consideration that may impact permit requirements and potentially affect the city's storm water and/or flood protection code. Staff from the Planning and Engineering Departments will coordinate with the Legal Department to ensure the new permit is reviewed, as well as any new legislation, and coordinate any needed changes to city code and procedures. Staff will also coordinate changes to processes required to comply with the new permit such as new stream assessment requirements and/or changes to stream buffers. The effort will also involve the appropriate revisions to the Subdivision Regulations which are included as Appendix A of the Zoning Ordinance.

Target Date: June 30, 2021

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 2018	Actual FY 2019	Budget FY 2020	YTD Actual FY 2020	Budget FY 2021
Personnel Services	\$ 250,331	\$ 169,553	\$ 178,760	\$ 111,526	\$ 178,180
Operating Expenditures	\$ 59,272	\$ 48,837	\$ 71,800	\$ 34,670	\$ 73,300
Capital Outlay	-	-	-	-	-
Total	\$ 309,603	\$ 218,389	\$ 250,560	\$ 146,196	\$ 251,480

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 2021. An overall minor increase in this activity includes additional funding for publications and research materials.

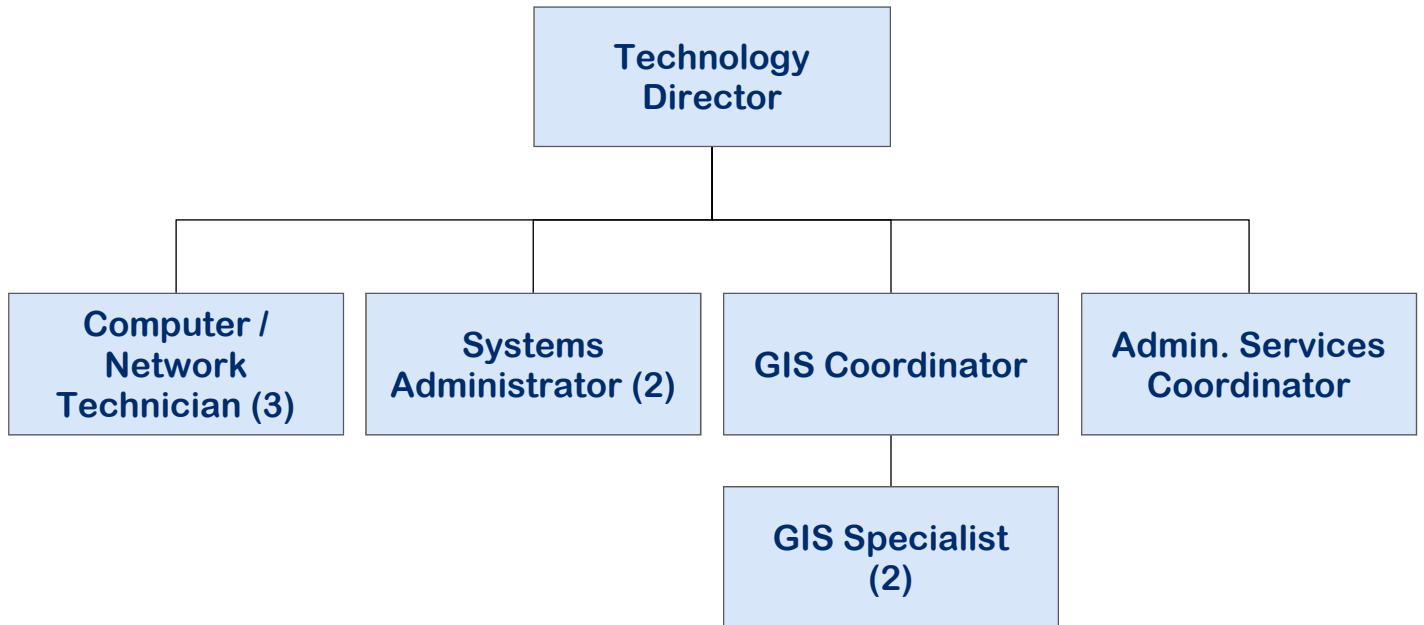
<u>PERFORMANCE MEASURES</u>	<u>Actual FY 2018</u>	<u>Actual FY 2019</u>	<u>Target FY 2020</u>	<u>Target FY 2021</u>
Percentage of Commission agenda items prepared or reviewed at least five days prior to meeting	100%	100%	100%	100%

AUTHORIZED PERSONNEL

<u>Position / Title</u>	<u>Actual FY 2018</u>	<u>Actual FY 2019</u>	<u>Budget FY 2020</u>	<u>Budget FY 2021</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

2020-2021 Non-Routine Work Plan

The Technology Department proposes the following as its goals and objectives for the non-routine work plan for the 2020-2021 fiscal year.

1. **NEW POLICE HEADQUARTERS TECHNOLOGY SETUP AND INSTALLATION**

The Technology department has been involved with the design team for the new Police Headquarters building to ensure all the technological needs of the Police Department will be met when they relocate and for many years to come. The department will be overseeing, configuring, and installing technology for the new facility including all the networking, wireless systems, security video system, servers, desktop computers, access control systems, and audio visual systems.

Target Date: March 31, 2021

2. **OFFSITE DATA AND OFFICE 365 BACKUP TO CLOUD STORAGE**

To keep the City's critical services up and running as part of a business continuity and disaster recovery plan, staff will create a fourth backup solution that will be hosted in the cloud using Microsoft's Azure cloud storage. This will provide an end-to-end business continuity and disaster recovery solution with unlimited scalability.

Target Date: September 30, 2020

3. **CAD SERVER CONSOLIDATION WITH WILLIAMSON COUNTY**

In 2017 the City purchased a new Computer Aided Dispatch (CAD) system to replace the 14 year-old system from TriTech (now CentralSquare Technologies). A major feature we required was an interface called Advanced CAD2CAD feature that would allow our CAD to talk to Williamson County's CAD system which is from the same vendor. The new CAD system has been working very well. However, the CAD2CAD interface was never completed due to problems with the interface software. As a result, the City has withheld 25% of the cost of the software.

Staff has now taken a different approach to getting real-time data between the two CAD systems. The original intent when we purchased CAD was to have one CAD system hosted at Williamson County and have an active standby CAD system hosted at Brentwood. We were told there were technical limitations that would not allow that design to work. Since then, CentralSquare has been implementing the initial design we desired with other customers, so we have been working with them to do proof of concept on our systems. If this is successful, we will move forward to a single CAD server solution with an active standby system.

Target Date: June 30, 2021

Technology

2020-2021 Non-Routine Work Plan

4. **CYBER AND NETWORK SECURITY CHANGES BASED ON THE FY19/20 SECURITY ASSESSMENT**

The Technology department is currently working with a company to conduct a strategic controls assessment to test current cybersecurity controls to validate effectiveness or identify weaknesses in the design and implementation of our security measures. This effort will also educate technology staff on an attacker's motivations and tactics for executing an attack. At the conclusion of the assessment, we will be provided with a final report and corresponding outbrief that will identify where controls were effective and/or ineffective, as well as potential business impacts and recommendations. Additionally, the consultant will work closely with the staff to identify cost-effective solutions that remediate identified weaknesses.

Target Date: June 30, 2021

5. **CONTINUE WORKING WITH DEPARTMENTS TO CREATE CUSTOM GIS DASHBOARDS USING ARCGIS PORTAL**

In 2019, ArcGIS Enterprise, formerly known as ArcGIS Portal, was successfully implemented. In 2020 GIS personnel started the process of migrating some of the current web applications into the new Enterprise system. Work will continue with departments this fiscal year to create customized GIS applications that are catered to specific departmental needs.

Target Date: April 30, 2021

6. **IMPLEMENT NEW SEMI-ANNUAL AERIAL PHOTOGRAPHY**

Since 2006, the City has been on a three-year cycle for aerial imagery acquisitions. In the past, the cost of this imagery has been in the range of \$40,000 per acquisition and has been a part of the Capital Improvements Plan. This fiscal year, the City will implement a new semi-annual aerial photography product that will be included in the annual operating budget. The NearMap Company will capture the Williamson County imagery two times a year, typically in January and August. Brentwood will receive one digital imagery file this year as well as a web service link that will contain the most up to date imagery. The cost also includes a feature webpage that will allow for the time lapse comparison of all previous Nearmap images with a swipe tool.

Target Date: March 31, 2021

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 2018	Actual FY 2019	Budget FY 2020	YTD Actual FY 2020	Budget FY 2021
Personnel Services	\$ 612,229	\$ 603,282	\$ 633,085	\$ 406,473	\$ 746,410
Operating Expenditures	\$ 220,929	\$ 246,524	\$ 328,800	\$ 230,125	\$ 420,825
Capital Outlay	524,030	533,245	588,000	370,000	616,000
Total	\$ 1,357,187	\$ 1,383,052	\$ 1,549,885	\$ 1,006,598	\$ 1,783,235

BUDGET COMMENTS & PERFORMANCE MEASURES

The Technology budget reflects a significant increase of \$233,000 (15%) compared to FY 2020. Almost half of this increase (\$113,800) is associated with the salary and benefits for the proposed new Systems Administrator position. This position will provide for more proactive management of the City's network security systems and tools while also providing additional staffing capacity for higher level project management. This will allow existing technician staff to partially absorb the additional day to day workload that will come with the technology demands of the new Police Headquarters facility and relocation of the City's primary back up site.

Other significant increases include \$48,750 in Repair/Maintenance - Machinery & Equipment for a quarter of the annual maintenance cost for the new regional radio system. The full year cost of \$195,000 will be reflected in the FY 2022 budget. Additional costs for internet services (\$6,000) are projected due to the upcoming rebid of these services. Also, added computer hardware will increase the contribution to the Equipment Replacement Fund by \$15,000.

PERFORMANCE MEASURES	Actual FY 2018	Actual FY 2019	Target FY 2020	Target FY 2021
Percent equipment repair/replace within 1 working day	92.00%	91.00%	93.00%	90.00%
Percent of phone system "up-time"	99.00%	98.50%	99.99%	99.99%
Percent of network service hours up-time	99.99%	99.00%	99.99%	99.99%

AUTHORIZED PERSONNEL

Position / Title	Actual FY 2018	Actual FY 2019	Budget FY 2020	Budget FY 2021
Technology Director	1	1	1	1
Systems Administrator	1	1	1	2
Computer/Network Technician	2.5	2.5	2.5	2.5
Administrative Services Coordinator	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
Total Technology	5.5	5.5	5.5	6.5

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 2018	Actual FY 2019	Budget FY 2020	YTD Actual FY 2020	Budget FY 2021
Personnel Services	\$ 282,335	\$ 294,159	\$ 306,885	\$ 189,666	\$ 307,395
Operating Expenditures	\$ 29,349	\$ 35,426	\$ 48,970	\$ 36,614	\$ 53,240
Capital Outlay	5,541	1,330	-	-	8,500
Total	\$ 317,224	\$ 330,914	\$ 355,855	\$ 226,280	\$ 369,135

BUDGET COMMENTS & PERFORMANCE MEASURES

The FY 2021 budget includes an overall 3.7% increase, consisting of a \$6,000 increase in Other Professional Services to allow for a new aerial photography subscription service that will allow for more timely updates of aerial photography at much less cost than if the City contracted for aerial flyover services directly. Equipment purchases include a replacement GPS unit and a new handheld unit for an existing GPS receiver. 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 (\$28,500).

With a significant 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 (\$100,000) is recorded as a revenue to the General Fund under line item 110-36225.

PERFORMANCE MEASURES	Actual FY 2018	Actual FY 2019	Target FY 2020	Target FY 2021
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 2018	Actual FY 2019	Budget FY 2020	Budget FY 2021
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

2020-2021 Non-Routine Work Plan

The Human Resources Department proposes to undertake the following non-routine work projects for the 2020-2021 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 within City properties. The Technology Department has undertaken a work plan to replace the current Access Control System and this work plan involves the Human Resources Department 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: August 31, 2020

2. **IMPLEMENT AUTOMATED TIME AND ATTENDANCE SYSTEM**

This work plan will involve implementing an automated time and attendance reporting system to streamline and improve accuracy of payroll processing. Currently reporting employee time and attendance for entry into the payroll system is a manual process requiring many staff hours to accurately report individual pay for each payroll cycle. City HR staff has investigated and analyzed several systems over the past few years. With the help of the City's IT staff and various other department heads we have agreed on a solution that is the best value for the City. It is offered by the Harris Corporation, the current payroll system vendor, and is called Time Clocks Plus. This system has a proven ability to interface with our current payroll system as well as the next generation payroll system to be implemented.

The primary advantage of an automated time and attendance system is the ability to automatically enter accurate exceptions to employees' normal work schedules and earnings into the payroll system. Examples include vacation, sick leave, overtime and compensatory time and the other various types of compensation that make up employees' pay checks. This system also has the ability for department heads and supervisors to automatically schedule work shifts, view employees leave balances in real time and make informed decisions regarding requests for overtime and time off. The system also has geofencing capabilities allowing employees the ability to clock in using their mobile devices if they are within a pre-determined proximity to their work location.

Target Date: June 2021

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 2018	Actual FY 2019	Budget FY 2020	YTD Actual FY 2020	Budget FY 2021
Personnel Services	\$ 301,940	\$ 312,907	\$ 325,980	\$ 209,377	\$ 339,470
Operating Expenditures	\$ 131,483	\$ 126,500	\$ 149,950	\$ 105,600	\$ 160,855
Capital Outlay	-	-	-	-	-
Total	\$ 433,423	\$ 439,407	\$ 475,930	\$ 314,977	\$ 500,325

BUDGET COMMENTS & PERFORMANCE MEASURES

The Human Resources budget reflects a 5% increase from FY 2020, mostly due to current salary amounts that reflect mid-year staffing changes. There are other increases in various line items related to medical services that will fluctuate from year to year based on the number of public safety physicals scheduled, and other professional services such as testing and as-needed legal and compensation consulting services.

PERFORMANCE MEASURES	Actual FY 2018	Actual FY 2019	Target FY 2020	Target FY 2021
Percent positions filled w/in 60 days of vacancy	95%	96%	100%	100%
Number and percent of employees hired who complete probationary period	45/79%	22/67%	85%	75%
Employee turnover rate (incl. PT)	18%	20%	15%	18%

AUTHORIZED PERSONNEL

Position / Title	Actual FY 2018	Actual FY 2019	Budget FY 2020	Budget FY 2021
Human Resources Director	1	1	1	1
HR/Payroll Specialist	1	1	2	2
Human Resources Technician	<u>1</u>	<u>1</u>	<u>0</u>	<u>0</u>
Total Human Resources	3	3	3	3

Community Relations Department

Organization Chart



Community Relations

2020-2021 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 2020-21 fiscal year.

1. GATEWAY 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 2021 funding of \$60,000 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 2021

2. PET FRIENDLY CITY INITIATIVES

In conjunction with the March 2020 certification of Brentwood becoming a Better Cities for Pets, this department will implement pet friendly events and city activities. Beginning with a pop-up dog park at the Summer 2020 concert series and a Pet Festival in the fall, we will look for other opportunities to allow pets to become more accepted at city events.

Target Date: Summer 2020 launch

3. CHANNEL 19/ BTV NEW POLICY

Over the past few years, Channel 19 has taken on a new look with the addition of the Tightrope Carousel system, moving from static PowerPoint information to more eye-catching graphics and videos. The channel has also transitioned to a new name of "BTV" and recently started broadcasting city commission meetings in high definition and closed captioning. The last time a programming policy was written for the city owned and operated cable access channel was in 1996. This department will research other cities policies and create an updated policy for BTV for City Commission consideration.

Target Date: January 2021

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 2018	Actual FY 2019	Budget FY 2020	YTD Actual FY 2020	Budget FY 2021
Personnel Services	\$ 196,113	\$ 222,940	\$ 229,285	\$ 144,461	\$ 229,900
Operating Expenditures	\$ 137,147	\$ 199,775	\$ 127,650	\$ 81,781	\$ 110,235
Capital Outlay	5,773	-	-	-	-
Total	\$ 339,033	\$ 422,716	\$ 356,935	\$ 226,242	\$ 340,135

BUDGET COMMENTS & PERFORMANCE MEASURES

The budget reflects an overall decrease of 4.7% from FY 2020, which is due largely to a reduction in outside services related to video production and graphic design services as well as a reduction in the need to purchase replacement banners. The salary budget reflects projected commission earnings of the Community Relations Specialist based on the number of events booked at the historic homes.

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 \$33,315. 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).

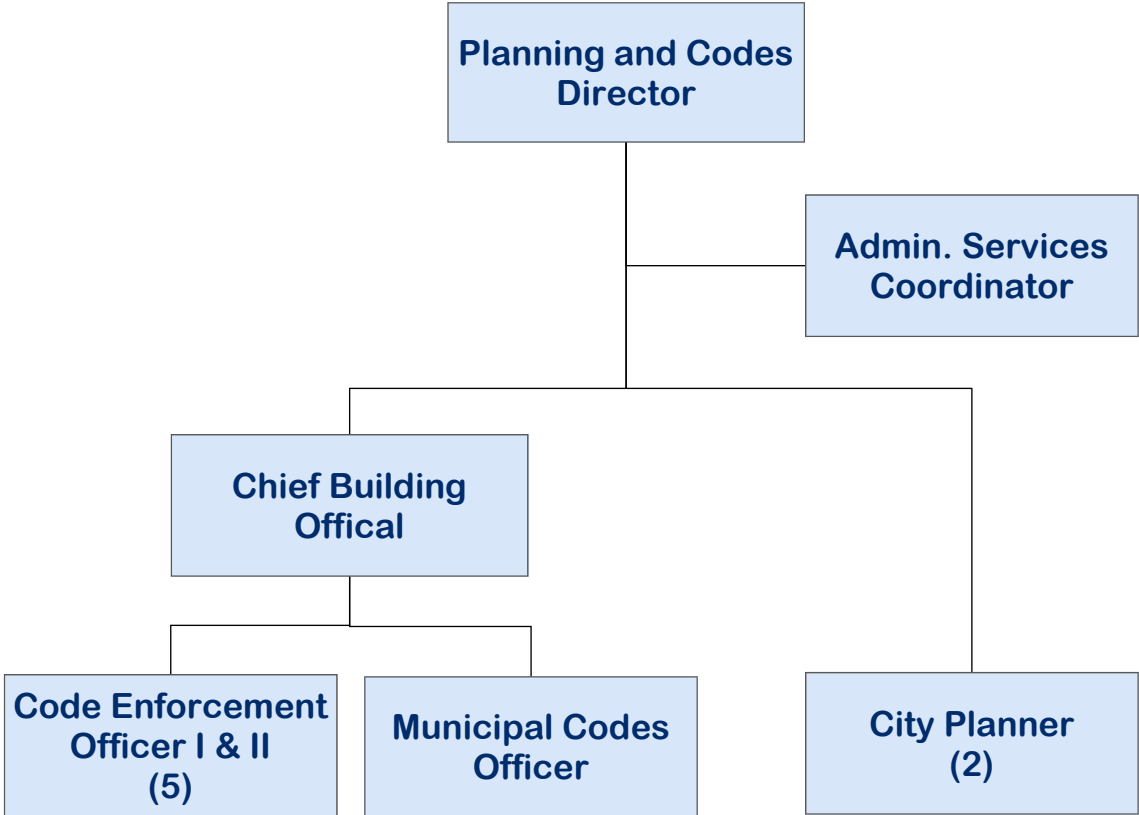
PERFORMANCE MEASURES	Actual FY 2018	Actual FY 2019	Target FY 2020	Target FY 2021
Social media engagement (measured by total users across Facebook, Twitter, Instagram and YouTube, Nextdoor)	27k	53k	32k	58k
Public use of City website (page views/yr.)	1.7M	1.0M	2.1M	1.3M

AUTHORIZED PERSONNEL

Position / Title	Actual FY 2018	Actual FY 2019	Budget FY 2020	Budget FY 2021
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

2020-2021 Non-Routine Work Plan

The following non-routine work projects for the Planning and Codes staff are proposed for Fiscal Year 2020-2021.

1. **DEVELOP A PROCEDURES MANUAL FOR THE NEW PERMITTING SOFTWARE TO INCLUDE BROCHURES AND SHORT “HOW TO” GUIDANCE PAPERS FOR USE BY CITIZENS AND BUILDERS**

With the approval by the Board of Commissioners of a new building permit and project review software system in FY 2020, Planning and Codes Department staff will develop a procedures manual detailing the use of each module and the procedures for issuing permits within the system. It is still expected that the software will be implemented before the end of FY 2020.

The manual will be used by existing and future staff to insure that established policies and procedures used in the issuance of all permits and the application of fees are followed in a consistent manner. The new system will allow for more online access options for builders and residents. Staff will develop appropriate informational resources to guide citizens and builders to maximize their utilization of the new system.

Target Date: April 15, 2021

2. **REVIEW AND CODIFY CHANGES TO CHAPTER 56 (JOINT EFFORT W/LEGAL AND PLANNING DEPARTMENTS)**

The city anticipates receiving a new storm water permit from the Tennessee Department of Environment and Conservation (TDEC) during the coming year. The draft permit is currently in the public comment period. There is also legislation under consideration that may impact permit requirements and potentially affect the city's storm water and/or flood protection code. Staff from the Planning and Engineering Departments will coordinate with the Legal Department to ensure the new permit is reviewed, as well as any new legislation, and coordinate any needed changes to city code and procedures. Staff will also coordinate changes to processes required to comply with the new permit such as new water quality measures and/or changes to stream buffers. The effort may also involve appropriate revisions to the Subdivision Regulations which are included as Appendix A of the Zoning Ordinance.

Target Date: June 30, 2021

3. **REVIEW AND UPDATE BUILDING PERMIT FEE STRUCTURE (JOINT EFFORT W/LEGAL AND PLANNING DEPARTMENTS)**

Periodically staff reviews the fees charged for various permit related activities. The intent is for the fees to reflect the level of effort and cost to provide each service. Another component of updating the fee structure is to survey fees charged by other jurisdictions in the area for the same services. During the coming year staffs from Planning and Engineering will work together to update fees for building permit related activities to include grading permits. Typically, these fees include the cost of reviewing the submitted materials, issuance of the permit and follow-up inspections to ensure the work is performed in accordance with the approved plan.

Planning and Codes

2020-2021 Non-Routine Work Plan

Building permit fees (Section 14-72 & 120), which includes mechanical permit fees, Planning Commission case file review fees (Section 50-29) and Board of Zoning Appeals case review fees (Section 78-59) were last adopted by the Board of Commissioners pursuant to Ordinance 2017-06, which was adopted on April 24, 2017. Plumbing permit fees remained unchanged as part of the last review.

All these permit related activities will be reviewed, and any needed Municipal Code changes will be presented for approval.

Target Date: January 31, 2021

4. **COORDINATE MISCELLANEOUS ZONING ORDINANCE AMENDMENTS (JOINT EFFORT W/LEGAL & PLANNING)**

Staff tracks needed changes to the zoning ordinance as issues arise or as regulations change to continuously improve our work processes and to enhance our service to the community. As time permits, staff works on ordinance amendments for various sections of 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 2018	Actual FY 2019	Budget FY 2020	YTD Actual FY 2020	Budget FY 2021
Personnel Services	\$ 365,089	\$ 352,213	\$ 380,575	\$ 235,367	\$ 374,040
Operating Expenditures	\$ 94,031	\$ 69,327	\$ 103,800	\$ 54,569	\$ 90,300
Capital Outlay	6,750	-	-	-	-
Total	\$ 465,871	\$ 421,540	\$ 484,375	\$ 289,936	\$ 464,340

BUDGET COMMENTS & PERFORMANCE MEASURES

The proposed budget for Planning in FY 2021 is 4.1% lower than FY 2020. Operating expense changes include a reduction in computer hardware costs due to the FY 2020 budget including the one-time expense to purchase iPads for the Planning Commission, and a reduction in the annual licensing cost for the new community development software system compared to the prior system.

PERFORMANCE MEASURES	Actual FY 2018	Actual FY 2019	Target FY 2020	Target FY 2021
Percent of Information Requests Processed within 3 days	90%	90%	90%	90%
Percent of Zoning Violations resolved in 30 days, excepting cases cited	90%	90%	90%	90%
Percent historic case files recorded in database	100%	100%	100%	100%

AUTHORIZED PERSONNEL

Position / Title	Actual FY 2018	Actual FY 2019	Budget FY 2020	Budget FY 2021
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 2018	Actual FY 2019	Budget FY 2020	YTD Actual FY 2020	Budget FY 2021
Personnel Services	\$ 777,493	\$ 833,134	\$ 834,670	\$ 512,329	\$ 810,835
Operating Expenditures	\$ 42,123	\$ 37,100	\$ 66,600	\$ 12,947	\$ 63,100
Capital Outlay	57,876	-	-	-	-
Total	\$ 877,491	\$ 870,235	\$ 901,270	\$ 525,276	\$ 873,935

BUDGET COMMENTS & PERFORMANCE MEASURES

The FY 2021 budget reflects a 3.0% reduction from FY 2020. The reduction is largely in Personnel Services and is attributable to staff turnover and elimination of extra part-time hours that were included in the FY 2020 budget for staffing overlap of a retiring inspector for training purposes. The budget also reflects a reduction in fuel costs due to a reduction in the per gallon charge to user departments from the Fuel Fund.

PERFORMANCE MEASURES	Actual FY 2018	Actual FY 2019	Target FY 2020	Target FY 2021
Percent of complaints responded to in 5 days.	85%	90%	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 2018	Actual FY 2019	Budget FY 2020	Budget FY 2021
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 Services Coordinator	<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 2018	Actual FY 2019	Budget FY 2020	YTD Actual FY 2020	Budget FY 2021
Personnel Services	\$ 644,765	\$ 670,021	\$ 701,360	\$ 411,564	\$ 710,360
Operating Expenditures	\$ 65,890	\$ 72,640	\$ 80,000	\$ (694)	\$ 90,500
Capital Outlay	-	-	-	-	-
Total	\$ 710,655	\$ 742,661	\$ 781,360	\$ 410,869	\$ 800,860

BUDGET COMMENTS

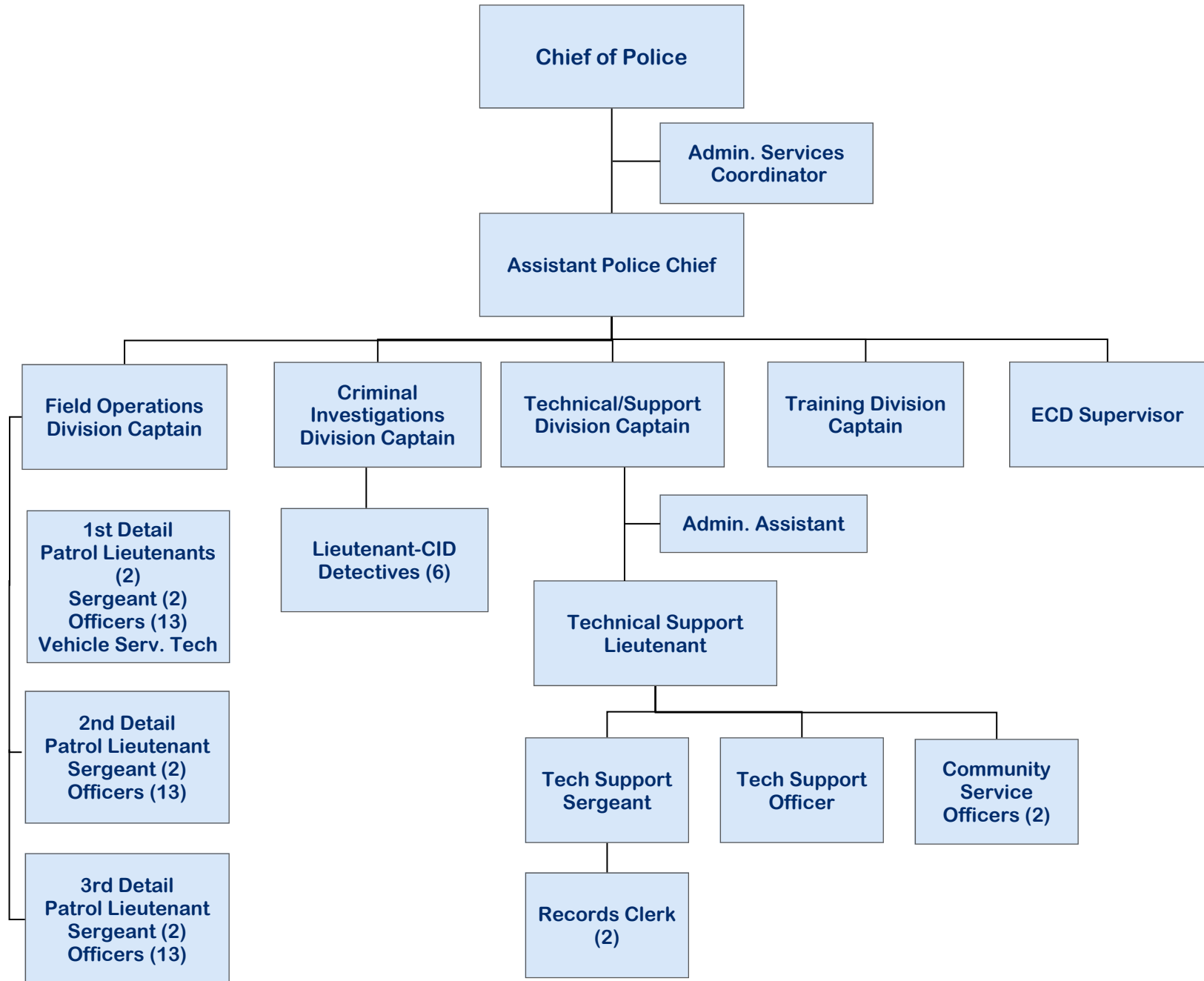
The FY 2021 budget reflects a 2.5% increase primarily due to an increase in the projected cost of the City's deferred compensation matching benefit based on actual trends in FY 2020. Also, additional funding is provided to allow for enhanced network security insurance coverage. The transfer to the Post-Employment Benefits Fund for retiree leave payouts will remain at \$25,000 but has been reclassified from being an expense in this activity to an inter-fund transfer. Annual leave buy-back and tuition reimbursement funding is reduced by \$14,355 to reflect the trend in actual spending.

AUTHORIZED PERSONNEL

No personnel are directly assigned to this activity.

Police Department

Organization Chart



Police Department

2020-2021 Non-Routine Work Plan

The Police Department proposes the following as its goals and objectives for the non-routine work plan for the 2020-2021 fiscal year.

1. **IMPLEMENT SCHEDULING SOFTWARE**

The Police Department proposes to implement a scheduling module (Advance Scheduler) that will interface with the City's proposed new time management software (Time Clock Plus). This software will make personnel scheduling more efficient and accessible through the internet. The software will also integrate with payroll to make reporting employee time more efficient as well.

Target Date: October 31, 2020

2. **REVIEW/UPDATE BRENTWOOD MUNICIPAL CODE RELATIVE TO PEDDLER AND SOLICITOR PERMITS AND REGULATION (JOINT EFFORT WITH CITY ATTORNEY)**

The City's ordinances on peddlers and solicitors have not been updated since our Municipal Code was first published in 1978. Over the years, changes in business practices and case law have made some references in our Code outdated. Staff wishes to update these sections (specifically, Chapter 18, Articles III and IV) to ensure that the rights of those persons who may engage in solicitation within the City are secure while also protecting the City's citizens from fraud, crime, and invasion of privacy when possible.

Target Date: January 31, 2021

3. **DEPARTMENT RELOCATION AND GRAND OPENING OF POLICE HEADQUARTERS/50TH ANNIVERSARY OF POLICE DEPARTMENT**

The grand opening of the new Police Headquarters is scheduled to occur in the Spring of 2021. The grand opening will coincide with the 50th Anniversary of the Police Department. Staff will continue to monitor the construction project timeline and develop a transition plan for relocation of all department personnel except dispatch, which is not scheduled to relocate until FY 2022. As part of this departmental relocation, staff will plan a grand opening/ribbon cutting ceremony upon completion of the building, coupled with a celebration of the department's 50th anniversary.

Target Date: May 1, 2021

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 2018	Actual FY 2019	Budget FY 2020	YTD Actual FY 2020	Budget FY 2021
Personnel Services	\$ 6,375,826	\$ 6,777,927	\$ 7,405,950	\$ 4,672,527	\$ 7,299,865
Operating Expenditures	\$ 798,563	\$ 911,058	\$ 934,225	\$ 591,344	\$ 933,085
Capital Outlay	422,949	607,468	545,000	381,924	593,000
Total	\$ 7,597,338	\$ 8,296,452	\$ 8,885,175	\$ 5,645,795	\$ 8,825,950

BUDGET COMMENTS & PERFORMANCE MEASURES

The proposed budget for FY 2021 reflects a slight decrease (-0.7%) from FY 2020. The majority of the changes occur in Personnel Services, which reflects the net affect of the retirement of the Assistant Chief and another long-term officer as well as other staffing turnover throughout the year.

Other budget changes include an increase of \$38,000 in the Equipment Replacement Fund contribution, \$21,000 in Firearm Supplies to purchase less lethal training equipment and supplies, and \$10,000 in Miscellaneous Technology for a new duplicate test system for the records management system to allow for more efficient implementation of system upgrades. Significant budget decreases are reflected in Clothing and Uniforms (\$-30,350) due to non-recurring purchases budgeted in FY 2020 and fuel (\$-20,000) due to reduced per gallon rates charged by the Fuel Fund.

PERFORMANCE MEASURES	Actual FY 2018	Actual FY 2019	Target FY 2020	Target FY 2021
TIBRS Type "A" crimes per officer	20	21	20	21
Calls for service per officer	600	575	750	625
Percent of assigned cases solved	66%	68%	60%	65%

AUTHORIZED PERSONNEL

Position / Title	Actual FY 2018	Actual FY 2019	Budget FY 2020	Budget FY 2021
Police Chief	1	1	1	1
Assistant Police Chief	1	1	1	1
Captain	3	3	4	4
ECD Supervisor	1	1	1	1
Lieutenant	6	6	6	6
Detective	5	5	6	6
Sergeant	7	7	7	7
Police Officer I & II	38	40	42	42
Vehicle Services Technician I & II	1	1	1	1
Records Clerk I & II	2	2	2	2
Administrative Services Coordinator	1	1	1	1
Administrative Secretary	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
Total Police	67	69	73	73

Police Headquarters

MISSION & EXPENDITURE SUMMARY

This activity provides for the anticipated routine maintenance and other operational expenses associated with the Brentwood Police Department Headquarters currently under construction on Heritage Way. This 55,000 square foot facility will provide office space for all department operations, a firing range, fitness center, community room that will also serve as a courtroom. The overall site will also include a tow-in lot and a separate Annex building that will accommodate both police storage and a dedicated 24 hour EMS unit and staff.

Category	Actual FY 2018	Actual FY 2019	Budget FY 2020	YTD Actual FY 2020	Budget FY 2021
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 100,000
Capital Outlay	-	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ -	\$ 100,000

BUDGET COMMENTS & PERFORMANCE MEASURES

The current construction schedule for this project anticipates an occupancy date of approximately April 1, 2021. Partial year funding is provided for utilities, grounds maintenance, supplies janitorial services, and insurance based on operating costs for City Hall, which is a similarly sized building. Major building components will be new and covered by warranty. Full year costs for operating this facility will be reflected in the FY 2022 budget.

<u>PERFORMANCE MEASURES</u>	<u>Actual FY 2018</u>	<u>Actual FY 2019</u>	<u>Target FY 2020</u>	<u>Target FY 2021</u>
Maintenance cost per square foot				
Cost per square foot-utilities				
Facility operating cost per square foot				

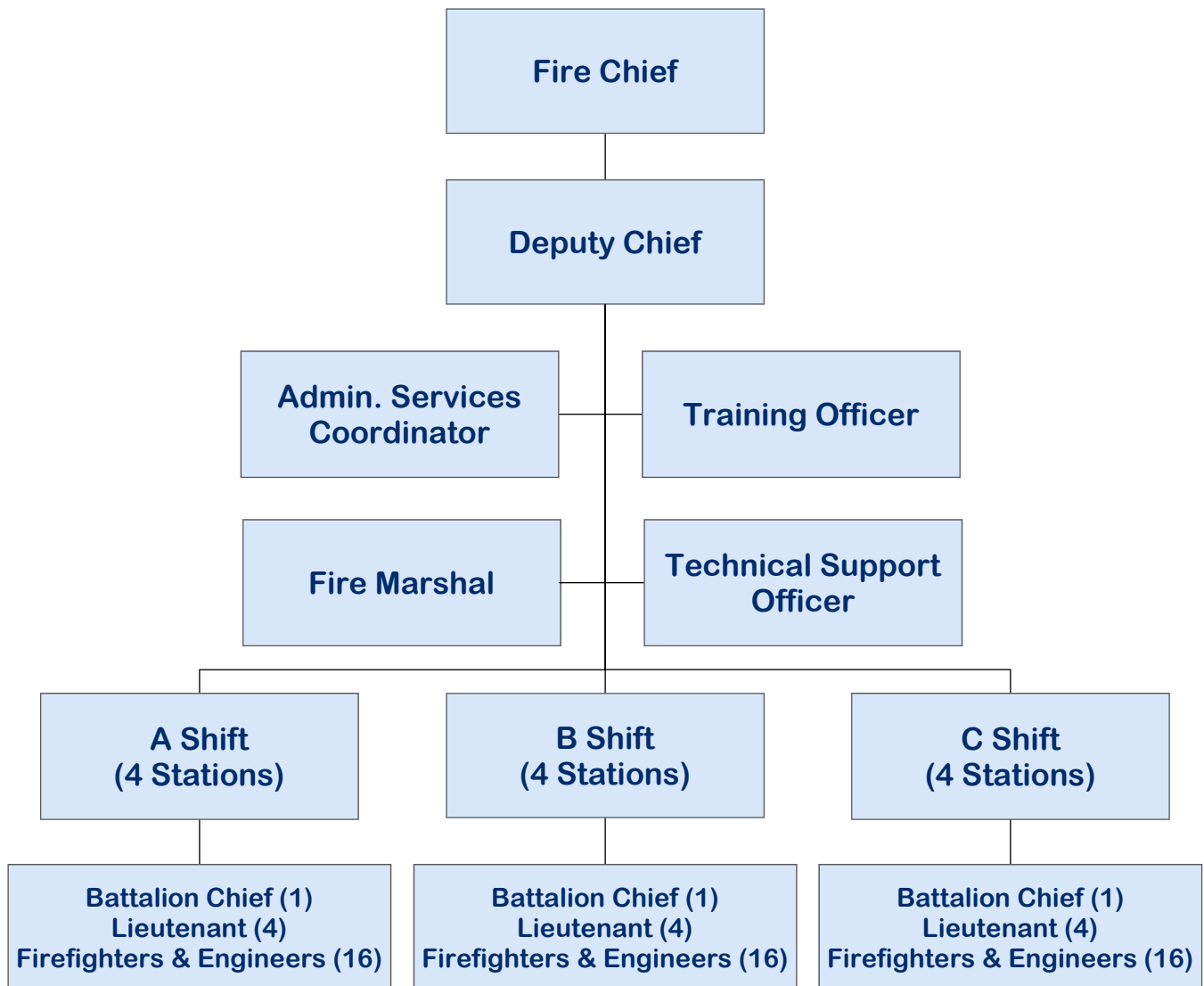
Performance measures will be determined as part of the FY 2022 budget

AUTHORIZED PERSONNEL

No personnel are currently assigned to this activity.

Fire and Rescue Department

Organization Chart



Fire and Rescue

2020-2021 Non-Routine Work Plan

The Fire and Rescue Department proposes the following as its goals and objectives for the non-routine work plan for the 2020-2021 fiscal year.

1. **UNDERTAKE A PROCESS TO CREATE THE 2020-2025 STRATEGIC PLAN**

In the spring of 2010, The Brentwood Fire & Rescue Department contracted with the Center for Public Safety Excellence Technical Advisor Program (TAP) for the facilitation of a Community Driven Strategic Plan. This process resulted in our department's first comprehensive strategic plan. In 2015, that same process was conducted internally without the use of TAP. That plan has continued to guide the organization by providing long-term direction and focus while serving as the foundation for forecasting and prioritizing during the budget process.

In FY 2021, the department will again undertake a process to update the plan. The community-driven model will again be followed, and the process will use subject matter experts from within the department. Members of the community, as well as numerous department members from all ranks and seniority levels, will take part in this activity. The resulting 2020-2025 Strategic Plan will be formally adopted in October.

Target Date: November 30, 2020

2. **IMPLEMENT PAPERLESS DOCUMENTATION OF VARIOUS DEPARTMENTAL ACTIVITIES**

While the Fire & Rescue Department (BFR) has relied upon computer programs and databases to complete reports and document various tasks for some time, many activities still require recording information on paper and then later entering the data into a station computer. In FY 2017, BFR transitioned to a web-based records management system (RMS) with various modules that enable our personnel to import and access information remotely. The department has spent the past three years building those modules, or tabs, to document virtually all daily activities including incident reports, hydrant maintenance, apparatus checklists, inspection reports, etc. In FY 2021, BFR will complete build-out of the necessary modules and purchase, implement, and train personnel on the use of hardened iPads for recording activities in directly onto the RMS with the goal of moving toward paperless processes, enhancing accuracy, and reducing redundancy.

Target Date: December 31, 2020

3. **PLANNING AND DEVELOPMENT OF A NEW FIRE STATION FACILITY**

Funding is provided in the FY 2021 CIP for initial design work for Fire Station #5. In early FY 2021, the Fire & Rescue Department will conduct a selection process for an architect. In addition, the Department will identify and task an internal facility design team, comprised of personnel from all ranks, to work alongside the selected architect to develop the basic specifications for a facility that will fit the needs of both the department and community while fitting within the site's available building area. These specifications will include ideas for preferred floor plan(s), features, finishes, and technologies with efforts directed at reduced response times, enhanced firefighter health and safety, and cost efficiency.

Target Date: June 30, 2021

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 2018	Actual FY 2019	Budget FY 2020	YTD Actual FY 2020	Budget FY 2021
Personnel Services	\$ 6,591,255	\$ 6,831,263	\$ 6,968,635	\$ 4,648,731	\$ 7,014,645
Operating Expenditures	\$ 534,240	\$ 605,563	\$ 636,960	\$ 397,794	\$ 659,030
Capital Outlay	362,670	446,810	447,465	332,152	401,500
Total	\$ 7,488,165	\$ 7,883,636	\$ 8,053,060	\$ 5,378,677	\$ 8,075,175

BUDGET COMMENTS & PERFORMANCE MEASURES

The FY 2021 Fire and Rescue budget reflects a small (0.3%) increase over FY 2020. Salaries-Other is \$25,000 higher than FY 2020 to reflect the continuing growth trend of this item. The budget also reflects an increase in State Pay Supplements due to an increase in the per person annual rate by the state. There is corresponding revenue from the state reflected in budgeted revenues to fully offset this expense.

Operating expenditure adjustments include an increase in R/M Office Machinery & Equipment to account for annual software licensing for a new apparatus dash camera system (\$12,600) and an automated stream gauging system (\$6,000). Memberships and Registrations is up \$7,500 due to required HAZMAT certification renewals and specialized training for the new vehicle services technician. Also, the contribution to the Equipment Replacement Fund will increase \$10,500 in FY 2021. There are decreases in the capital equipment and vehicle line items due to non-recurring purchases budgeted in FY 2020.

Note that funding for initial design services related to the future Fire Station #5 is included in the Capital Projects Fund budget.

PERFORMANCE MEASURES	Actual FY 2018	Actual FY 2019	Target FY 2020	Target FY 2021
Total response time at 90th percentile	9 min. 0 sec.	9 min. 3 sec.	8 min. 40 sec.	9 min. 0 sec.
Property loss	\$950,000	\$4,022,220	\$1,000,000	\$1,500,000
Property saved	\$15,000,000	\$23,448,678	\$20,000,000	\$25,000,000

AUTHORIZED PERSONNEL

Position / Title	Actual FY 2018	Actual FY 2019	Budget FY 2020	Budget FY 2021
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	48	48
Administrative Services Coordinator	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
Total Fire and Rescue	66	66	69	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 2018	Actual FY 2019	Budget FY 2020	YTD Actual FY 2020	Budget FY 2021
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 75,908	\$ 64,483	\$ 69,500	\$ 55,128	\$ 77,800
Capital Outlay	-	-	-	-	-
Total	\$ 75,908	\$ 64,483	\$ 69,500	\$ 55,128	\$ 77,800

BUDGET COMMENTS & PERFORMANCE MEASURES

This budget provides for utilities, grounds and building maintenance of the facility. The FY 2021 appropriations are up \$8,300 compared to FY 2020. This increase is primarily due to the needed replacement of video monitoring cameras across the site and enhancement to props for the training ground.

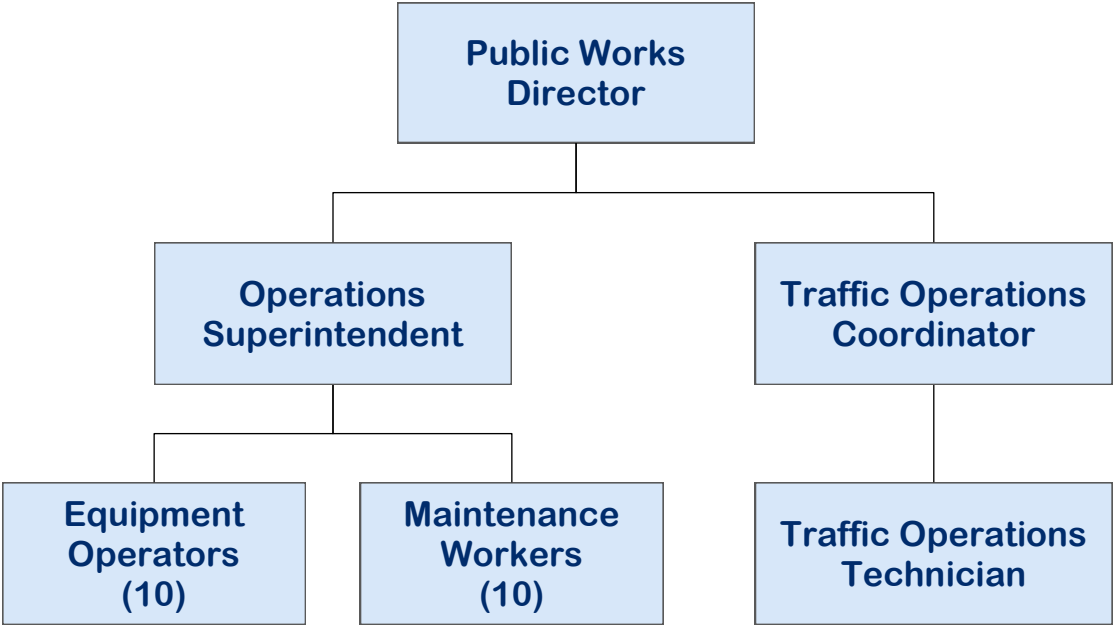
PERFORMANCE MEASURES	Actual FY 2018	Actual FY 2019	Target FY 2020	Target FY 2021
Maintenance cost per square foot	\$3.22	\$2.73	\$2.75	\$2.75
Cost per square foot-utilities	\$1.98	\$1.94	\$1.99	\$1.97
Facility operating cost per square foot	\$6.50	\$5.23	\$5.95	\$5.50

AUTHORIZED PERSONNEL

There are no staff assigned to this activity.

Public Works Department

Organization Chart



Public Works

2020-2021 Non-Routine Work Plan

The Public Works Department proposes the following as its goals and objectives for the non-routine work plan for the 2020-2021 fiscal year.

1. **IMPLEMENTATION OF AIRBURNER SYSTEM FOR BRUSH COLLECTION DISPOSAL**

In a continued effort to look for ways to improve efficiency and reduce long-term costs, the Public Works Department is recommending the acquisition of an AirBurner S-220 organic waste destructor box. This effort will require obtaining a TDEC permit for operation of this portable unit at 1750 General George Patton Drive, the procurement process, site prep and set-up, and staff training on the appropriate and safe operation of the AirBurner. This recommendation will provide a significant improvement in our brush collection efficiency combined with a 1-2 year (depending on volume of debris collected) return on investment. The ability to handle our debris internally will give us more control over our disposal of debris, while drastically reducing our annual landfill/chipping disposal fees. Additionally, it will significantly improve the efficiency of two grapple trucks by eliminating their multiple trips to Nashville to dump collected raw material. With full implementation of this unit, additional operational efficiencies can be achieved with further transition of the fleet to additional grapple trucks.

Target Date: February 2021

2. **IMPLEMENT IPAD TECHNOLOGY IN THE PUBLIC WORKS DEPARTMENT**

In FY 2020, the Public Works Department procured a work order management software system, iWorQ, with quick success. As of April 1, 2020, we have logged 3,709 work orders of different types. This system allows us to organize work address, work types, crew members, equipment/inventory used, as well as any resident contact information. Furthermore, we can upload pictures, documents, and receipts to specific work orders for long-term record keeping and expense tracking. Currently the crews continue to fill out paperwork order slips which are then returned to the office for data entry. While we have made tremendous strides towards improvement, the next logical step is to add a half dozen iPad devices to the department. Staff will be trained on the appropriate use of these devices for work order documentation in the field. This will not only allow us real-time information, it will drastically reduce our dependency on paper, while most importantly reducing the workload of data entry on front office staff.

Target Date: November 2020

3. **DEVELOP A STREET SWEEPER ROUTE/SCHEDULE FOR IMPLEMENTATION WITH A STREET SWEEPER**

While it is understood that the purchase of a street sweeper for the Public Works Department may succumb to necessary budget cuts in light of an unexpected economic downturn in the Spring of 2020, we believe that the planning effort necessary to develop a sweeper route and schedule is still a worthwhile endeavor at this time. The Public Works Department has demonstrated the need for this type of equipment to be added to our fleet, as well as the benefits of an improved street sweeping program in Brentwood. The eventual procurement of a street sweeper will require an organized route and schedule to most efficiently provide fair and equitable service to the entire community. Furthermore, a schedule

Public Works

2020-2021 Non-Routine Work Plan

will allow us to post the goals and expectations of this program on our website when appropriate, to provide information to the citizens regarding this service.

Target Date: April 2021

4. **STORM WATER CULVERT INSPECTION AND RANKING PROJECT**

Staff has identified aging corrugated metal storm drainage pipes under roadways as a growing maintenance concern given many of these pipes have met or exceeded their life expectancy. During FY 2021, the Public Works Department is proposing to undertake an effort to inspect these pipes and develop a repair prioritization report. It is anticipated that this project would be undertaken using outside consulting assistance. Public Works would provide GIS data and maps of the drainage features to facilitate inspection at the inlet and outlet end of these pipes. This inspection would then catalog attribute data at each location that can be used in developing a ranking of future repair priorities. The list of priorities would then be used for planning and budgeting efforts over the next several years to begin a more aggressive rehabilitation and replacement program.

Target Date: October 2021

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 2018	Actual FY 2019	Budget FY 2020	YTD Actual FY 2020	Budget FY 2021
Personnel Services	\$ 1,319,864	\$ 1,522,645	\$ 1,716,620	\$ 1,032,770	\$ 1,699,955
Operating Expenditures	\$ 1,395,864	\$ 1,374,362	\$ 1,649,825	\$ 777,044	\$ 1,653,625
Capital Outlay	259,755	213,527	257,000	157,709	280,290
Total	\$ 2,975,483	\$ 3,110,534	\$ 3,623,445	\$ 1,967,523	\$ 3,633,870

BUDGET COMMENTS & PERFORMANCE MEASURES

The 2021 budget for Public Works is up slightly (0.3%) compared to FY 2020. Significant increases include \$22,250 for the annual maintenance cost for the new work order software system and a \$10,000 increase in the annual contribution to the Equipment Replacement Fund. Overall reductions in the Personnel Services category are primarily due to staff turnover, and the budgeted allocation for salt, signs, striping, and supplies has been reduced \$20,000 in line with actual expenditures in recent years. Proposed equipment purchases total \$35,290 and include one new salt spreader and three new snowplows.

FY 2021 funding within the Equipment Replacement Fund (\$380,000) is provided for replacement of two dump trucks (\$225,000) and the purchase of a new air curtain burner for brush disposal (\$155,000).

PERFORMANCE MEASURES	Actual FY 2018	Actual FY 2019	Target FY 2020	Target FY 2021
Work orders completed within two weeks	90%	92%	92%	95%
Percent of roadway sections rated in good or excellent condition	92%	95%	95%	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 2018	Actual FY 2019	Budget FY 2020	Budget FY 2021
Public Works Director	1	1	1	1
Operations Superintendent	1	1	1	1
Equipment Operator I, II & III	7	8	10	10
Maintenance Workers	<u>12</u>	<u>12</u>	<u>10</u>	<u>10</u>
Total Public Works	21	22	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 2018	Actual FY 2019	Budget FY 2020	YTD Actual FY 2020	Budget FY 2021
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	20,599	10,442	50,000	48,943	70,000
Total	\$ 20,599	\$ 10,442	\$ 50,000	\$ 48,943	\$ 70,000

BUDGET COMMENTS & PERFORMANCE MEASURES

In FY 2021, \$70,000 is provided for small, miscellaneous drainage improvements throughout the City. This amount reflects an increase of \$20,000 from prior fiscal years in recognition of the increasing need to address aging storm drain infrastructure in older areas of town. In addition, \$230,000 in the Capital Projects Fund will be split between two priority neighborhood drainage projects. The first project is the slip-lining of 260 feet of 54" corrugated metal pipe that crosses private property via an easement at 206 Derby Glen. The second project is rebuilding two deteriorated sections of drainage culvert in the Raintree Forest subdivision.

PERFORMANCE MEASURES	Actual FY 2018	Actual FY 2019	Target FY 2020	Target FY 2021
Percent of outlet ditches cleaned annually	90%	95%	90%	95%
Percent of time storm drain system operates as designed for storm events	95%	90%	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 2018	Actual FY 2019	Budget FY 2020	YTD Actual FY 2020	Budget FY 2021
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 372,517	\$ 386,266	\$ 400,000	\$ 264,306	\$ 405,000
Capital Outlay	-	-	-	-	-
Total	\$ 372,517	\$ 386,266	\$ 400,000	\$ 264,306	\$ 405,000

BUDGET COMMENTS & PERFORMANCE MEASURES

The FY 2021 budget reflects a small increase from FY 2020 based on actual cost trends. In recent years, Middle Tennessee Electric's maintenance charges such as 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 2018	Actual FY 2019	Target FY 2020	Target FY 2021
Percent of street lights repaired within ten (10) days of being reported	50%	25%	50%	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 2018	Actual FY 2019	Budget FY 2020	YTD Actual FY 2020	Budget FY 2021
Personnel Services	\$ 159,035	\$ 167,150	\$ 171,380	\$ 108,994	\$ 168,745
Operating Expenditures	\$ 161,385	\$ 154,070	\$ 176,100	\$ 110,297	\$ 175,800
Capital Outlay	21,170	21,335	27,500	22,998	27,500
Total	\$ 341,591	\$ 342,555	\$ 374,980	\$ 242,289	\$ 372,045

BUDGET COMMENTS & PERFORMANCE MEASURES

The FY 2021 budget reflects a slight decrease (-0.8%) from FY 2020. Miscellaneous changes include reductions in the allocation for traffic engineering services and contracted signal maintenance assistance. There is a \$6,700 increase in Equipment Repair and Maintenance to account replacement of aging signal controllers and the increased frequency of storm related impacts on signal equipment.

The Capital Projects Fund includes an appropriation of \$135,000 for various signal system upgrades including video detection units and additional CCTV traffic monitoring cameras.

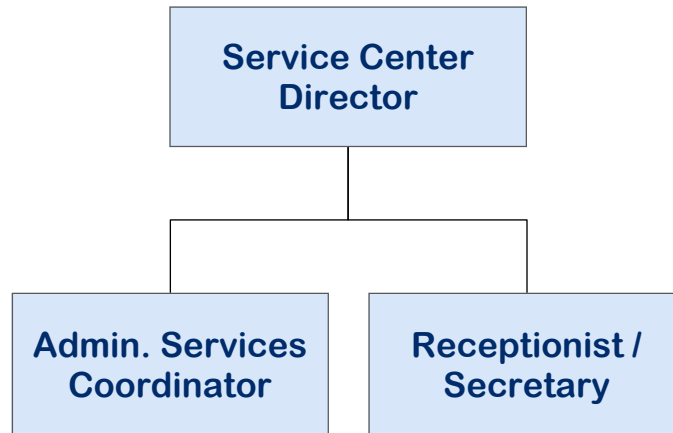
PERFORMANCE MEASURES	Actual FY 2018	Actual FY 2019	Target FY 2020	Target FY 2021
Percent of traffic signals repaired within 24 hours of being reported	100%	100%	100%	100%

AUTHORIZED PERSONNEL

Position / Title	Actual FY 2018	Actual FY 2019	Budget FY 2020	Budget FY 2021
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 2018	Actual FY 2019	Budget FY 2020	YTD Actual FY 2020	Budget FY 2021
Personnel Services	\$ 112,666	\$ 119,104	\$ 124,425	\$ 79,716	\$ 124,800
Operating Expenditures	\$ 196,306	\$ 226,987	\$ 213,800	\$ 136,166	\$ 227,600
Capital Outlay	-	-	-	-	-
Total	\$ 308,972	\$ 346,091	\$ 338,225	\$ 215,882	\$ 352,400

BUDGET COMMENTS & PERFORMANCE MEASURES

The FY 2021 budget reflects an 4.2% increase over FY 2020. The increases in the budget are related to utility costs and repair and maintenance expenses for this facility that is nearing thirty years old. The two positions funded through this activity provide clerical support to all departments located at the facility.

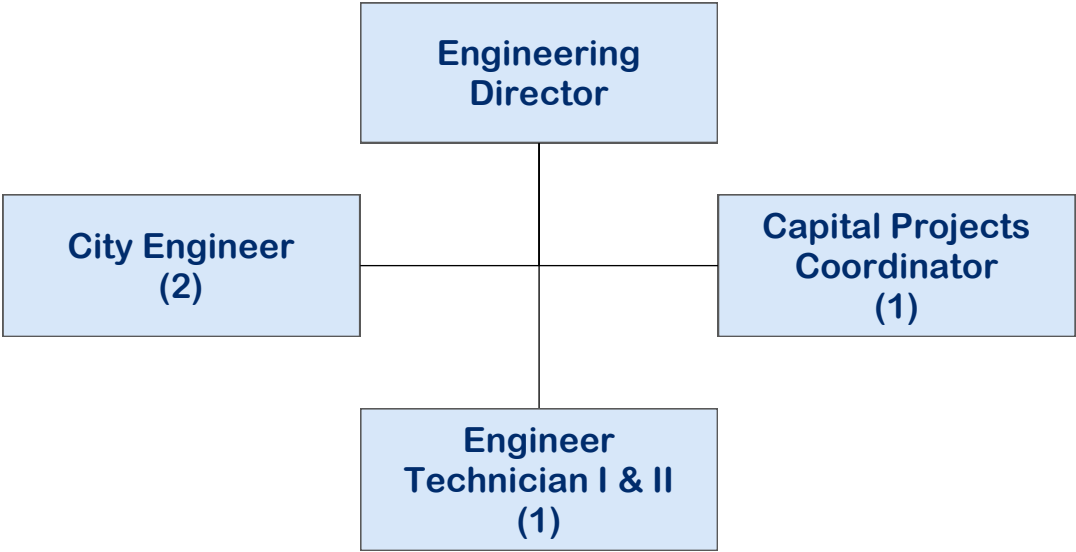
PERFORMANCE MEASURES	Actual FY 2018	Actual FY 2019	Target FY 2020	Target FY 2021
Maintenance cost per square foot	\$2.25	\$2.75	\$2.40	\$2.50
Cost per square foot-utilities	\$1.39	\$1.61	\$1.40	\$1.50
Facility operating cost per square foot	\$3.95	\$3.13	\$4.10	\$3.50

AUTHORIZED PERSONNEL

Position / Title	Actual FY 2018	Actual FY 2019	Budget FY 2020	Budget FY 2021
Administrative Services Coordinator	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

2020-2021 Non-Routine Work Plan

The Engineering Department proposes the following as its goals and objectives for the non-routine work plan for the 2020-2021 fiscal year.

1. **COORDINATION OF VARIOUS CIP ROADWAY AND PEDESTRIAN PROJECTS**

Brentwood has a number of roadway, sidewalk, ADA, 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 2021

2. **REVIEW AND CODIFY CHANGES TO CHAPTER 56 (JOINT EFFORT W/LEGAL AND PLANNING DEPARTMENTS)**

The city anticipates receiving a new storm water permit from the Tennessee Department of Environment and Conservation (TDEC) during the coming year, the draft permit is currently in the public comment period. There is also legislation under consideration that may impact permit requirements and potentially affect the city's storm water and/or flood protection code. Staff from the Planning and Engineering Departments will coordinate with the Legal Department to ensure the new permit is reviewed, as well as any new legislation, and coordinate any needed changes to city code and procedures. Staff will also coordinate changes to processes required to comply with the new permit such as new water quality measures and/or changes to stream buffers.

The effort may also involve appropriate revisions to the Subdivision Regulations which are included as Appendix A of the Zoning Ordinance.

Target Date: June 2021

3. **REVIEW AND UPDATE BUILDING PERMIT FEE STRUCTURE (JOINT EFFORT W/LEGAL AND PLANNING DEPARTMENTS)**

Periodically staff reviews the fees charged for various permit related activities. The intent is for the fees to reflect the level of effort and cost to provide each service. Another component of updating the fee structure is to survey fees charged by other municipal entities in the area for the same services. During the coming year staffs from Planning and Engineering will work together to update fees for building permit related activities to include grading permits. Typically, these fees include the cost of reviewing the submitted materials, issuance of the permit and follow-up inspections to ensure the work is performed in accordance with the approved plan.

Building permit fees (Section 14-72 & 120), which includes mechanical permit fees, Planning Commission case file review fees (Section 50-29) and Board of Zoning Appeals case review fees (Section 78-59) were

Engineering

2020-2021 Non-Routine Work Plan

last adopted by the Board of Commissioners pursuant to Ordinance 2017-06, which was adopted on April 24, 2017. Plumbing fees remained unchanged as part of the last review.

All these permit related activities will be reviewed, and any needed changes will be presented for Commission approval.

Target Date: January 31, 2021

4. **COORDINATE MISCELLANEOUS ZONING ORDINANCE AMENDMENTS (JOINT EFFORT W/LEGAL & PLANNING)**

Staff notes needed changes to the zoning ordinances as issues come up or as regulations change to continuously improve our work processes and to enhance the community. As time permits, staff works on ordinance amendments for various sections of 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

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 2018	Actual FY 2019	Budget FY 2020	YTD Actual FY 2020	Budget FY 2021
Personnel Services	\$ 625,052	\$ 711,710	\$ 782,335	\$ 540,119	\$ 735,650
Operating Expenditures	\$ 64,352	\$ 44,347	\$ 70,750	\$ 18,069	\$ 73,860
Capital Outlay	26,568	28,727	-	-	-
Total	\$ 715,972	\$ 784,785	\$ 853,085	\$ 558,188	\$ 809,510

BUDGET COMMENTS & PERFORMANCE MEASURES

The FY 2021 Engineering budget provides for a 5.1% decrease from the FY 2020 budget. Most of this decrease is in the Personnel Services area due to the FY 2020 budget including one-half year staffing funding to allow for overlap in filling the City Engineer position. Note that the FY 2021 budget does retain \$20,000 in staffing overlap funding for the planned retirement of the Engineering Director in spring 2021. Additional funding is provided to purchase large scale computer monitors for staff to facilitate easier review of detailed engineering drawings.

PERFORMANCE MEASURES	Actual FY 2018	Actual FY 2019	Target FY 2020	Target FY 2021
Review subdivision plats within two weeks	96%	95%	100%	100%
Review construction plans within four weeks	94%	93%	100%	100%

AUTHORIZED PERSONNEL

Position / Title	Actual FY 2018	Actual FY 2019	Budget FY 2020	Budget FY 2021
Service Center Director	1	1	1	1
City Engineer	1	2	2	2
Engineer	1	0	0	0
Capital Projects Coordinator	0	1	1	1
Engineering Technician I & II	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
Total Engineering	4	5	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 2018	Actual FY 2019	Budget FY 2020	YTD Actual FY 2020	Budget FY 2021
Personnel Services	\$ 15,000	\$ 15,000	\$ 15,000	\$ 7,500	\$ 15,000
Operating Expenditures	\$ 59,054	\$ 62,876	\$ 73,455	\$ 73,454	\$ 75,425
Capital Outlay	-	-	-	-	-
Total	\$ 74,054	\$ 77,876	\$ 88,455	\$ 80,954	\$ 90,425

BUDGET COMMENTS & PERFORMANCE MEASURES

The FY 2021 budget reflects a minor increase (\$1,970) in the cost of Animal Control services from Williamson County. 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.

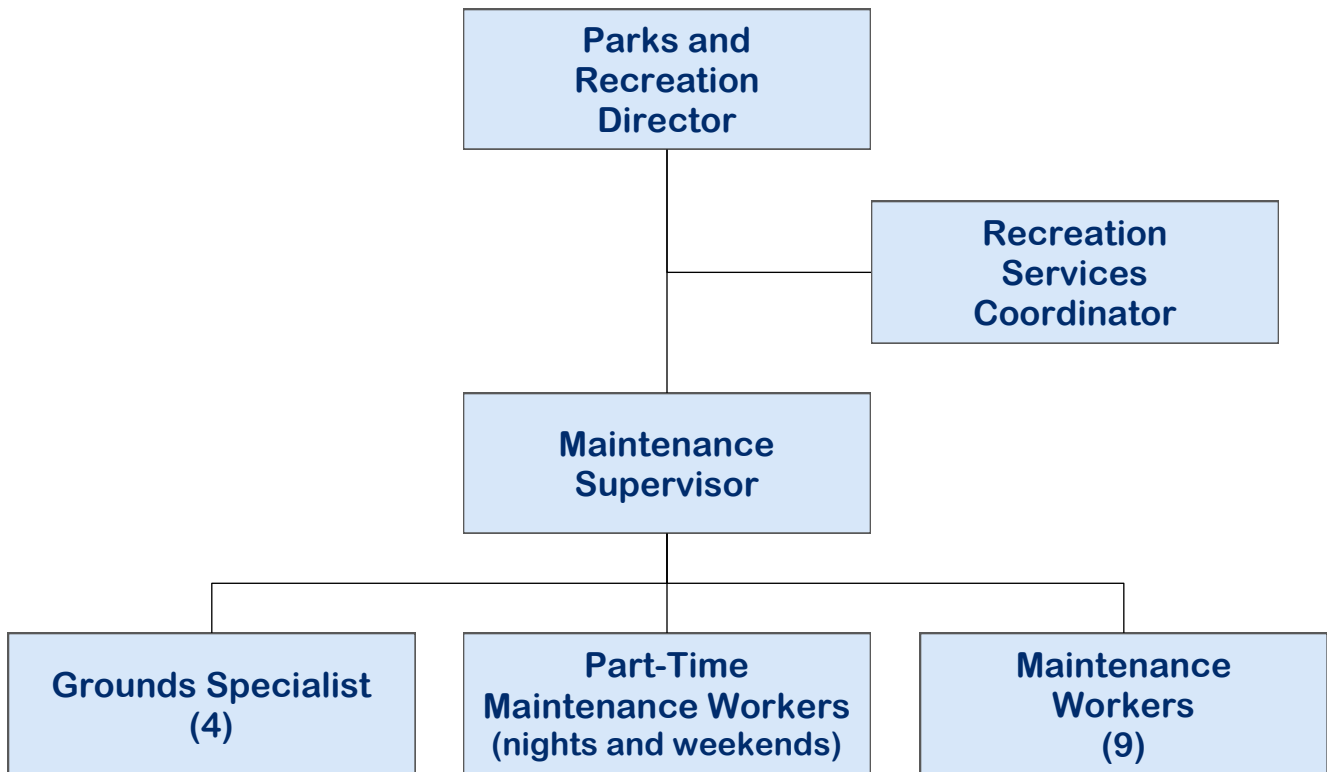
PERFORMANCE MEASURES	Actual FY 2018	Actual FY 2019	Target FY 2020	Target FY 2021
Health services refused because lack of income	None	None	None	None
Percent of individuals seeking services to individuals actually served	100%	100%	100%	100%

AUTHORIZED PERSONNEL

There are no staff assigned to this activity.

Parks and Recreation Department

Organization Chart



Parks and Recreation

2020-2021 Non-Routine Work Plan

The following Parks and Recreation Department non-routine goals and objectives are proposed for fiscal year 2020-2021.

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

Replacement of bleachers & soccer goals

Granny White Park

Basketball resurfacing

Replacement of sideline netting

Lighting system replacement at tennis courts

Replacement of bleachers

Planning for inclusive playground

Tower Park

Drainage improvements behind restrooms

Improvement to Miss Peggy's bark park

Maryland Way Park

Plaza connection to park

Deerwood Arboretum

Installation of heaters in restroom

River Park

Replacement of playground mulch

Repair of restroom eaves

Replacement of restroom door frames

Replacement of basketball backboards

Basketball resurfacing

Windy Hill Park

Fence installation

Landscape planting

Smith Park

Maintenance Barn

Target Dates: Ongoing through June 30, 2021

2. UPDATE FY 2022-2027 CAPITAL IMPROVEMENTS PLAN PROJECTS

The Department will update related projects within the Capital Improvements Program. It has been a couple of years since future project costs were updated and projects reprioritized.

Target Date: Ongoing through January 31, 2021

3. INCLUSIVE PLAYGROUND PLANNING AND PRELIMINARY DESIGN

The Department will begin the planning and preliminary design process for the proposed inclusive playground within Granny White Park. As part of that process the department will select a civil engineer to assess site issues at the Granny White Park playground and develop preliminary site design plans. The department will also work with the Rotary Club as needed on fundraising efforts. The goal is to have the planning completed during FY 2021 and ready for construction in FY 2022, subject to a successful private fundraising campaign.

Target date: Ongoing through June 30, 2021

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 2018	Actual FY 2019	Budget FY 2020	YTD Actual FY 2020	Budget FY 2021
Personnel Services	\$ 1,223,091	\$ 1,310,117	\$ 1,405,095	\$ 884,461	\$ 1,406,120
Operating Expenditures	\$ 906,562	\$ 937,145	\$ 1,087,165	\$ 613,154	\$ 1,102,690
Capital Outlay	84,774	67,476	122,500	75,529	87,500
Total	\$ 2,214,428	\$ 2,314,739	\$ 2,614,760	\$ 1,573,143	\$ 2,596,310

BUDGET COMMENTS & PERFORMANCE MEASURES

The FY 2021 Parks budget is slightly less (0.7%) than the FY 2020 budget. Most line item changes are negligible, with the exception of a \$38,500 increase in Repair and Maintenance-Grounds due to contract price increases, bushhogging for Windy Hill Park, and mowing of Maryland Way Greenway in lieu of bushhogging. Like all departments, no raises are included and no change is proposed for the contribution to Health Insurance. Purchases from the Equipment line item are expected to be \$36,000 less than FY 2020. Equipment in 2021 will include a heavy duty trailer (\$6,500), trailer-mounted pressure washer (\$8,000), and a stump grinder attachment for a Bobcat (\$10,000). The department's contribution to the Equipment Replacement Fund is increasing by \$1,000.

The Capital Projects Fund will provide funding for a pedestrian connection the Hill Center (\$120,000), projects at Smith Park (\$290,000), fencing/landscaping at Windy Hill Park (\$200,000), bathroom heaters at Deerwood Arboretum (\$10,000), and engineering for an inclusive playground (\$75,000). The Facilities Maintenance Fund includes \$330,000 for general maintenance projects at Crockett Park, Granny White Park, River Park, and Tower Park.

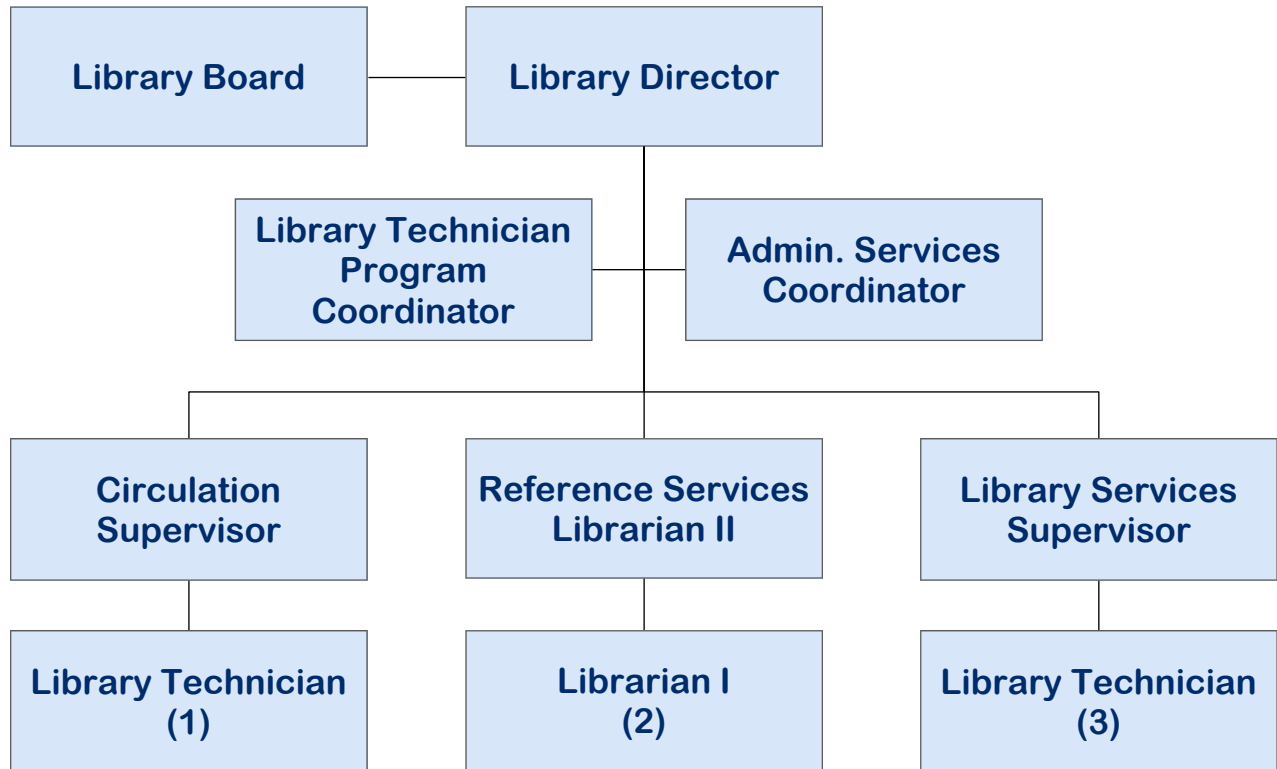
PERFORMANCE MEASURES	Actual FY 2018	Actual FY 2019	Target FY 2020	Target FY 2021
Percent of Parks & Facilities found to be "well-maintained" in internal audit	100%	100%	100%	100%
Total Number of Parks & Facilities to maintain/Number of Parks & Facilities that require non-routine maintenance or repair	133/4	133/34	133/4	134/8

AUTHORIZED PERSONNEL

Position / Title	Actual FY 2018	Actual FY 2019	Budget FY 2020	Budget FY 2021
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

2020-2021 Non-Routine Work Plan

The Library proposes the following as its goals and objectives for the non-routine work plan for the 2020-2021 fiscal year.

1. CONTINUATION 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 for those that will have the largest positive impact on the community. Two projects, including upgrades to wireless internet infrastructure and acquisition of more functional furniture in the Children’s Library, are either completed or underway. Remaining focus areas include (in no specific order): a) solar panels; b) a coffee shop or kiosk; c) furniture upgrades or replacements in the main room 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, Library Staff will continue research and further development of project plans and proposals for final funding authorization by the City Commission during FY 2021.

Target Date: May 31, 2021

2. BRICKS AND BOOKS: A HISTORY OF THE JOHN P. HOLT BRENTWOOD LIBRARY

The John P. Holt Brentwood Library has a rich history of community support. As the community has changed, so has the Library. The Library would demonstrate what we have been and what we are to the community by a) highlighting the Library’s past and present on Library software; b) engage all Brentwood schools in a bookmark contest where students will illustrate what they like most about our Library; and c) using the bookmarks as part of a final lobby display during National Library Week in April. The webpage would be both visually appealing with a montage of photos, as well as providing links to podcasts that capture oral memories from the people who were here during that time. The Library, which has existed in three different locations, reflects the community’s growth, while being part of our City’s tradition and history; it also symbolizes our City’s culture and priorities.

Target Date: May 31, 2021

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 2018	Actual FY 2019	Budget FY 2020	YTD Actual FY 2020	Budget FY 2021
Personnel Services	\$ 1,390,599	\$ 1,438,561	\$ 1,446,110	\$ 966,569	\$ 1,437,950
Operating Expenditures	\$ 1,074,784	\$ 1,167,757	\$ 1,212,290	\$ 812,075	\$ 1,235,165
Capital Outlay	-	12,314	-	-	-
Total	\$ 2,465,383	\$ 2,618,632	\$ 2,658,400	\$ 1,778,644	\$ 2,673,115

BUDGET COMMENTS & PERFORMANCE MEASURES

The 2021 Library budget reflects an overall 0.6% increase from FY 2020. A number of adjustments have been made to individual line items to reflect the needs for FY 2021, including increases in Computer Software Non-Capital due to replacement of the Integrated Library System software (\$24,715), Library Programs (\$5,000) and E-Books (\$5,000) are increased based on demand, R/M Buildings (\$15,507) and Plumbing (\$4,800) have been increased due to needed repairs. Reductions appear in Books, Catalogues, Brochures (-\$17,735), Online Services and Resources (-\$6,192), and Office Supplies and Materials (-\$5,500) reflect actual usage.

In addition to the funding provided here, the Facilities Maintenance Fund will provide \$20,000 for replacement of the main entrance sliding doors, and \$30,000 for other extraordinary repairs.

PERFORMANCE MEASURES	Actual FY 2018	Actual FY 2019	Target FY 2020	Target FY 2021
Annual items checked out	863,726	849,641	870,000	850,000
Program Attendance	29,167	27,967	31,000	30,000
Volunteer work hours contributed	8,227	8,827	10,000	9,000

AUTHORIZED PERSONNEL

Position / Title	Actual FY 2018	Actual FY 2019	Budget FY 2020	Budget FY 2021
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 Services Coordinator	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

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 2018	Actual FY 2019	Budget FY 2020	YTD Actual FY 2020	Budget FY 2021
Brentwood High	\$ 60,000	\$ 62,400	\$ 62,400	\$ 62,400	\$ 62,400
Brentwood Middle	\$ 15,000	\$ 15,600	\$ 15,600	\$ 15,600	\$ 15,600
Crockett Elementary	\$ 10,000	\$ 10,400	\$ 10,400	\$ 10,400	\$ 10,400
Lipscomb Elementary	\$ 10,000	\$ 10,400	\$ 10,400	\$ 10,400	\$ 10,400
Scales Elementary	\$ 10,000	\$ 10,400	\$ 10,400	\$ 10,400	\$ 10,400
Woodland Middle	\$ 15,000	\$ 15,600	\$ 15,600	\$ 15,600	\$ 15,600
Edmondson Elementary	\$ 10,000	\$ 10,400	\$ 10,400	\$ 10,400	\$ 10,400
Kenrose Elementary	\$ 10,000	\$ 10,400	\$ 10,400	\$ 10,400	\$ 10,400
Ravenwood High	\$ 60,000	\$ 62,400	\$ 62,400	\$ 62,400	\$ 62,400
Sunset Elementary	\$ 10,000	\$ 5,100	\$ 10,400	\$ 5,000	\$ 10,400
Sunset Middle	\$ 15,000	\$ 15,600	\$ 15,600	\$ 15,600	\$ 15,600
Jordan Elementary	\$ -	\$ 10,400	\$ 10,400	\$ 10,400	\$ 10,400
Unallocated					
Total	\$ 225,000	\$ 239,100	\$ 244,400	\$ 239,000	\$ 244,400

BUDGET COMMENTS & PERFORMANCE MEASURES

Funding is provided in accordance with the adopted educational funding policy. The FY 2021 budget provides \$244,400 for education, the same as approved in FY 2020, 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 \$5.74 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 2018	Actual FY 2019	Budget FY 2020	YTD Actual FY 2020	Budget FY 2021
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 2021 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 2018	Actual FY 2019	Target FY 2020	Target FY 2021
Avg. Brentwood household income *	\$211,704	N/A	\$209,000	\$218,000
Median Brentwood household income *	\$160,597	N/A	\$156,000	\$165,000
Avg. Williamson household income *	\$144,449	N/A	\$142,000	\$148,000
Med. Williamson household income *	\$109,026	N/A	\$106,000	\$112,000

* Source: U.S. Census Bureau, American Communities Survey, 5-Year Estimates, 2018

"Average" income is "mean" income as defined by Census Bureau; FY 2019 data not available as of April 2020

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 2018	Actual FY 2019	Budget FY 2020	YTD Actual FY 2020	Budget FY 2021
Personnel Services	\$ 5,506	\$ 16,875	\$ 32,810	\$ 19,348	\$ 39,575
Operating Expenditures	145,886	142,036	183,455	82,920	168,865
Capital Outlay	-	-	-	-	-
Total	\$ 151,392	\$ 158,910	\$ 216,265	\$ 102,268	\$ 208,440

BUDGET COMMENTS & PERFORMANCE MEASURES

As of March 1, 2020, the historic homes were on track to have a record year with revenue projected at \$300,000 for FY 2020 versus a FY 2019 actual of \$265,000. The COVID-19 pandemic that began impacting Middle Tennessee in early March required renters to cancel or postpone events throughout the rest of the spring and part of the summer. The full impact of the pandemic on bookings in FY 2021 is not known at the time of preparation of this document. The postponed events in FY 2020 will create deferred revenue that should be realized in FY 2021, though those new dates represent what would have been potential new bookings in FY 2021. Revenue estimates are subject to change given the circumstances.

Absent the COVID-19 emergency, rental revenues are projected to increase \$32,000 in FY 2021. With a net profit (inclusive of the Event Venue Coordinator's salary) of approximately \$35,000, the General Fund will begin transferring that amount plus an additional \$10,000 to the Facilities Maintenance Fund for future capital renewal projects at the homes. These funds will be used for non-event-related projects related to the preservation of these historic assets.

Total expenditures for the historic homes are expected to decrease by 3.6%, due largely to conservative budgeting in FY 2020, and a decrease in the repair and maintenance line item for the Cool Springs House. Increases at Ravenswood include additional part-time salaries due to the increase in the number of events, and an increase of \$10,500 in repair and maintenance for non-event related structural repairs.

PERFORMANCE MEASURES	Actual FY 2018	Actual FY 2019	Target FY 2020	Target FY 2021
Cool Springs House Rental Revenue	\$47,681	\$73,325	\$80,000	\$82,000
Cool Spring House Number of Bookings	84	111	118	119
Ravenswood Mansion Rental Revenue	\$73,666	\$161,311	\$170,000	\$200,000
Ravenswood Mansion Number of Bookings	34	76	70	86

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 2018	Actual FY 2019	Budget FY 2020	YTD Actual FY 2020	Budget FY 2021
Debt Service Fund	\$ 2,950,000	\$ 3,100,000	\$ 3,250,000	\$ 3,250,000	\$ 3,350,000
Municipal Center Fund	670,000	685,000	685,000	685,000	695,000
ECD fund	484,700	484,700	484,700	484,700	484,700
Equipment Repl. Fund	45,000	190,000	-	-	-
Retiree Benefits Fund	-	-	-	-	25,000
Capital Projects Fund	8,005,000	5,360,000	-	-	-
Capital Projects (Fund Bal.)	-	1,500,000	-	-	5,000,000
Facilities Maintenance Fund	200,000	350,000	350,000	350,000	350,000
Total	\$ 12,354,700	\$ 11,669,700	\$ 4,769,700	\$ 4,769,700	\$ 9,904,700

BUDGET COMMENTS & PERFORMANCE MEASURES

In FY 2021, a \$3,350,000 operating transfer to the Debt Service Fund will be provided for General Debt Obligations (interest and principal) associated with the issuance of bonds and capital outlay notes. This represents an increase of \$100,000 over FY 2020. Additional increases will be needed in FY 's 2022, 2023, and 2024.

A \$695,000 transfer to the Municipal Center Fund represents the annual rental payment for City occupied and controlled space in the building. This transfer amount reflects a small increase from FY 2020.

The Emergency Communications District must operate as an enterprise fund with the major income source being 911 telephone fees and direct aid from the Tennessee Emergency Communications Board. The annual expenditures for the ECD cannot be funded entirely through its dedicated revenues. Accordingly, an operating transfer from the General Fund of \$484,700 is needed in FY 2021, the same as FY 2020, to cover the cost of emergency communication services. A statewide 911 fee increase approved to start in calendar year 2021 will provide some long-term revenue growth to the ECD Fund.

In FY 2021, 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 2020.

The FY 2021 budget also reflects a \$5,000,000 General Fund balance transfer to the Capital Projects Fund. Of this amount, \$4,000,000 is for completion of the Police Headquarters building and the other \$1,000,000 is for the final payment on the purchase of land for the future Windy Hill Park.

The annual transfer from the General Fund to the Post Employment (Retiree) Benefits Fund of \$25,000 is reflected with the other transfers in the FY 2021 budget instead of as an expense in the Insurance and Other operating activity as in prior years.

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 2021 has increased by \$74,500, from \$1,770,000 to \$1,844,500. Increased transfers from departments include \$38,000 from Police, \$10,500 from Fire, \$15,000 from Technology, \$1,000 from Parks and Recreation, and \$10,000 from Public Works. The Police Department transfer includes the commencement of payments on three (3) vehicles added to the fleet in FY 2020.

Funding in FY 2021 will provide for replacement of a dump truck (\$105,000), tandem axel dump truck (\$120,000), and a burn curtain (\$155,000) in Public Works, nine (9) replacement vehicles in the Police Department (340,000), and a mini-excavator in the Parks Department (\$50,000). FY 2021 funding also includes \$505,000 in replacement computer hardware and software. Air pack replacements for the Fire Department (\$160,000), and a new video server and storage array are also proposed (\$40,000). The burn curtain, mini-excavator, air packs, and video server/storage array are new additions, requiring a FY 2020 year-end transfer from General Fund excess revenues to the Equipment Replacement Fund of \$405,000.

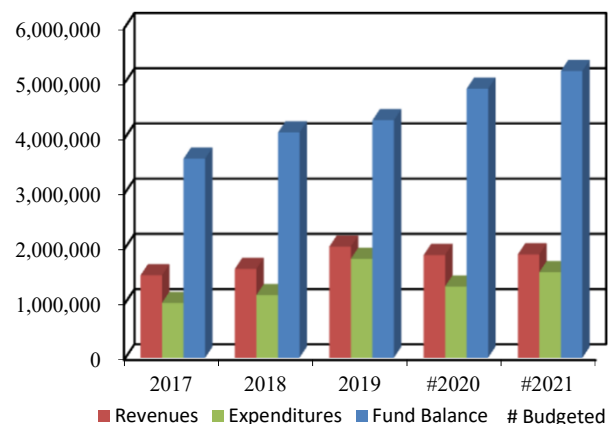
SUMMARY

	Actual FY 2018	Actual FY 2019	Budget FY 2020	YTD Actual FY 2020	Budget FY 2021
Revenues					
Other Financing Source	\$ 1,512,000	\$ 1,872,908	\$ 1,770,000	\$ 1,770,000	\$ 1,844,500
Uses of Money and Property	98,717	138,592	90,000	70,101	27,500
Total Revenues	<u>\$ 1,610,717</u>	<u>\$ 2,011,500</u>	<u>\$ 1,860,000</u>	<u>\$ 1,840,101</u>	<u>\$ 1,872,000</u>
Expenditures					
Non Capital Outlay	\$ 48,228	\$ 132,124	\$ 225,000	\$ 88,847	\$ 362,000
Capital Outlay	1,087,645	1,658,310	1,065,000	695,644	1,188,000
Total Expenditures	<u>\$ 1,135,873</u>	<u>\$ 1,790,433</u>	<u>\$ 1,290,000</u>	<u>\$ 784,491</u>	<u>\$ 1,550,000</u>

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 2021. This represents no change from the FY 2020.

Projects totaling \$600,000 are proposed for funding in FY 2021. This includes \$375,000 for the Parks & Recreation Department for miscellaneous park and trail repairs, including replacement of bleachers and soccer goals at Crockett Park (\$80,000), tennis center lighting, netting, bleachers, and basketball court resurfacing at Granny White Park (\$160,000), repairs at Ravenswood Mansion (\$45,000), miscellaneous repairs at River Park (\$70,000), and drainage improvements at Tower Park (\$20,000). Trail overlays and bike/ped. bridge evaluation are budgeted at \$60,000. The Safety Center East roof will be replaced at an estimated cost of \$40,000. Also provided in FY 2021 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.

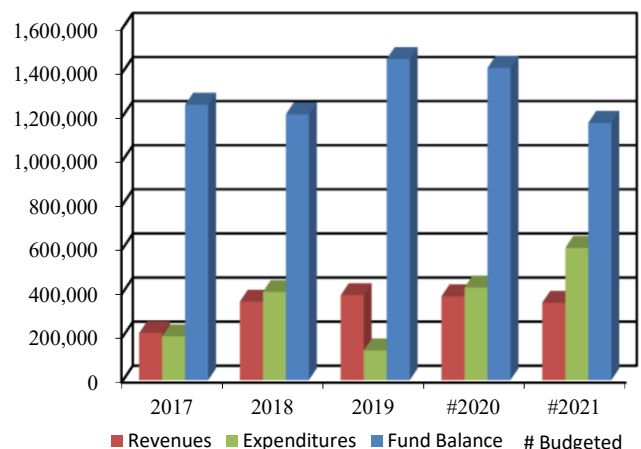
SUMMARY

	Actual FY 2018	Actual FY 2019	Budget FY 2020	YTD Actual FY 2020	Budget FY 2021
Revenues					
Other Financing Source	\$ 200,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000
Uses of Money and Property	156,039	35,512	30,000	18,869	750
Total Revenues	\$ 356,039	\$ 385,512	\$ 380,000	\$ 368,869	\$ 350,750
	Actual FY 2018	Actual FY 2019	Budget FY 2020	YTD Actual FY 2020	Budget FY 2021
Expenditures					
Operating Expenditures	\$ 399,470	\$ 134,598	\$ 420,000	\$ 148,927	\$ 600,000
Total Expenditures	\$ 399,470	\$ 134,598	\$ 420,000	\$ 148,927	\$ 600,000

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 2021 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 2021 budget does not reflect any expenditures for retiree health insurance beyond what is in the Trust.

Funding in FY 2021 is provided through a \$25,000 transfer from the General Fund, an amount unchanged from FY 2020. 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.

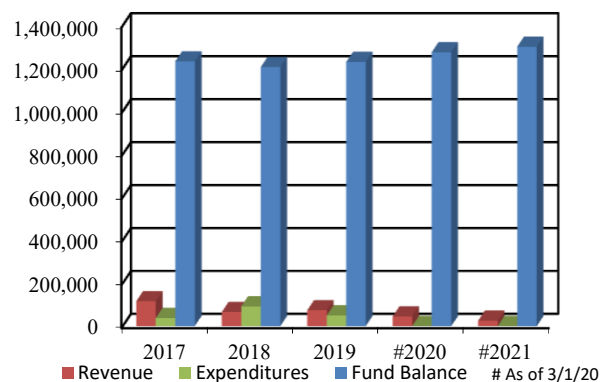
SUMMARY

	Actual FY 2018	Actual FY 2019	Budget FY 2020	YTD Actual FY 2020	Budget FY 2021
Revenues					
Other Financing Source	\$ 50,000	\$ 50,000	\$ 25,000	\$ 25,000	\$ 25,000
Uses of Money and Property	15,625	23,869	20,000	12,342	500
Total Revenues	\$ 65,625	\$ 73,869	\$ 45,000	\$ 37,342	\$ 25,500
Expenditures					
Operating Expenditures	\$ 92,045	\$ 50,000	\$ -	\$ -	\$ -
Total Expenditures	\$ 92,045	\$ 50,000	\$ -	\$ -	\$ -

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 2021, the net OPEB Obligation (the Annual Required Contribution after adjustment for investments and pre-funding) is \$1,135,664. A total of \$980,333 will be transferred from the General Fund, \$108,012 from the Water & Sewer Fund, and \$47,319 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 2021 budgeted amounts are shown for informational purposes only. As of March 31, 2020, the market value of the Trust Fund is \$10,954,996, an increase of \$285,088 from the March 31, 2019 market value of \$10,669,908. It should be noted that this number does not reflect the COVID-19 related economic downturn, which will impact the investment performance shown in the 2020 second quarter report.

SUMMARY

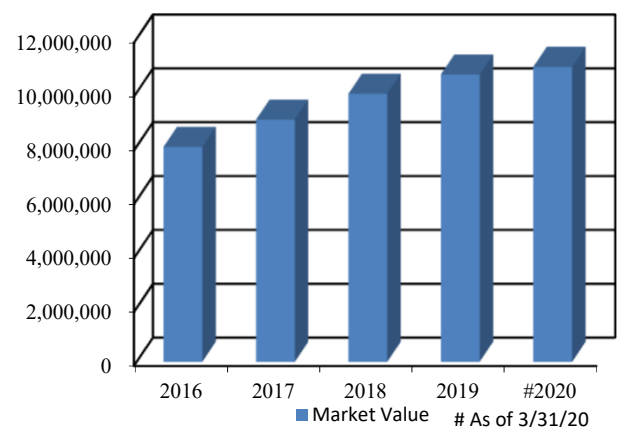
	Actual FY 2018	Actual FY 2019	Budget FY 2020	YTD Actual * FY 2020	Budget FY 2021
Revenues					
Other Financing Source	\$ 968,649	\$ 957,978	\$ 1,137,700	\$ 601,598	\$ 1,160,665
Uses of Money and Property	438,726	575,694	-	532,466	-
Total Revenues	\$ 1,407,375	\$ 1,533,672	\$ 1,137,700	\$ 1,134,064	\$ 1,160,665
Expenditures					
Retiree Benefits	\$ 547,537	\$ 460,645	\$ 550,000	\$ 167,975	\$ 550,000
Professional Services	9,500	9,500	-	-	-
Total Expenditures	\$ 557,037	\$ 470,145	\$ 550,000	\$ 167,975	\$ 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, rights-of-way, 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 2021, \$1,135,000 is programmed for the annual street resurfacing program from this fund. Combined with a proposed \$800,000 from the General Fund (Public Works) for this purpose, and \$465,000 from the Capital Projects Fund, a total of \$2,400,000 is available for resurfacing in FY 2021. The funding from the Capital Projects Fund reflects part of the State of Tennessee's FY 2021 one-time grant to cities and counties. The City strives to maintain a 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. With no additional fuel tax increases after FY 2020 and given the virus related economic slowdown, estimated fuel tax revenues for FY 2021 are \$1,405,000, a decrease of \$220,000 from the FY 2020 budget amount. Future cash flow projections for the State Street Aid Fund indicate the fund will be able to increase funding to \$1,700,000 in FY 2022, followed by \$100,000 increases annually through FY 2025. After FY 2025, the fund's ability to sustain annual increases will be limited absent greater than expected growth in gas tax collections or further adjustments to gas tax rates.

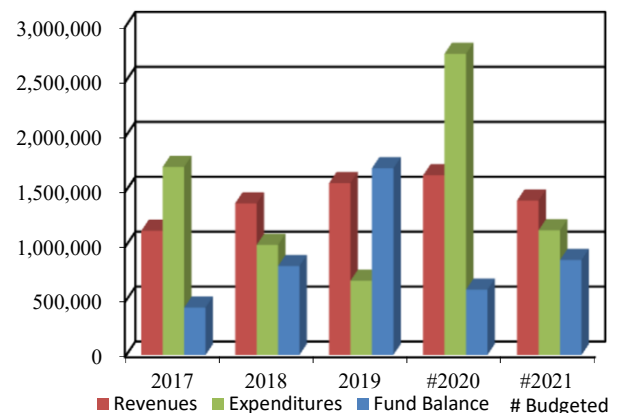
SUMMARY

	Actual FY 2018	Actual FY 2019	Budget FY 2020	YTD Actual FY 2020	Budget FY 2021
Revenues					
Intergovernmental	\$ 1,364,811	\$ 1,541,329	\$ 1,625,000	\$ 964,785	\$ 1,405,000
Uses of Money and Property	15,074	23,942	10,000	14,770	500
Total Revenues	<u>\$ 1,379,885</u>	<u>\$ 1,565,271</u>	<u>\$ 1,635,000</u>	<u>\$ 979,554</u>	<u>\$ 1,405,500</u>
Expenditures					
Operating Expenditures	\$ 1,001,494	\$ 675,923	\$ 2,740,000	\$ 564,076	\$ 1,135,000
Total Expenditures	<u>\$ 1,001,494</u>	<u>\$ 675,923</u>	<u>\$ 2,740,000</u>	<u>\$ 564,076</u>	<u>\$ 1,135,000</u>

PERSONNEL

No personnel are directly assigned to this activity

FUND PERFORMANCE



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 2019 (\$2,000,000) and FY 2020 (\$2,750,000) to the Capital Projects Fund for the Sunset Road Phase II widening from Ragsdale Road north to Concord Road. Another \$500,000 is proposed to be transferred in FY 2021 for initial work on the Murray Lane/Holly Tree Gap intersection project.

Fee collections for FY 2021 (\$610,000) are estimated based on 115 new housing starts. No additional fee collections from significant new commercial or institutional projects are projected in FY 2021.

An updated fee schedule was adopted by the Board of Commissioners in late 2019 and become effective January 1, 2020. The updated fee schedule reflects significant increases in all land use categories. However, the impact of the fee increases is somewhat offset by overall slowdown in new home construction and commercial development projected in the future.

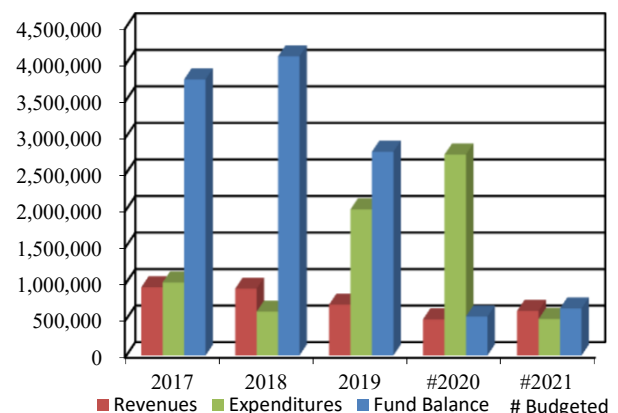
SUMMARY

	Actual FY 2018	Actual FY 2019	Budget FY 2020	YTD Actual FY 2020	Budget FY 2021
Revenues					
Intergovernmental	\$ 851,067	\$ 641,973	\$ 465,250	\$ 492,713	\$ 610,000
Uses of Money and Property	63,007	53,718	30,000	3,555	150
Total Revenues	<u>\$ 914,074</u>	<u>\$ 695,691</u>	<u>\$ 495,250</u>	<u>\$ 496,268</u>	<u>\$ 610,150</u>
Expenditures					
Operating Expenditures	\$ 600,000	\$ 2,000,000	\$ 2,750,000	\$ 2,750,000	\$ 500,000
Total Expenditures	<u>\$ 600,000</u>	<u>\$ 2,000,000</u>	<u>\$ 2,750,000</u>	<u>\$ 2,750,000</u>	<u>\$ 500,000</u>

PERSONNEL

No personnel are directly assigned to this activity

FUND PERFORMANCE



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 \$515,000 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 2021 budget projects a conservative \$450,000 in revenue, which is unchanged from FY 2020.

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. 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 2020 is in excess of \$1,600,000. A \$1,450,000 transfer to the Capital Projects Fund is proposed for FY 2021 as part of the final payment on the purchase of the Windy Hill Park property.

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.

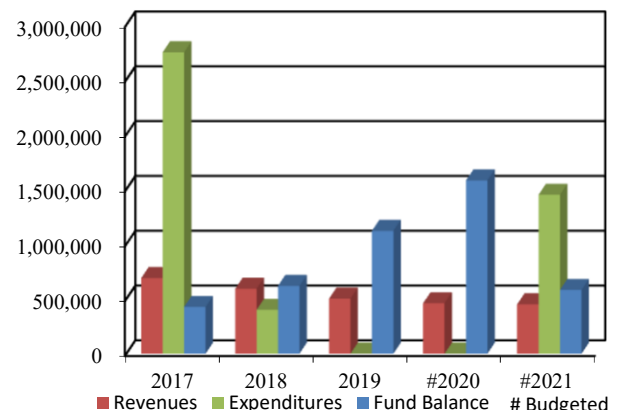
SUMMARY

	Actual FY 2018	Actual FY 2019	Budget FY 2020	YTD Actual FY 2020	Budget FY 2021
Revenues					
Other Financing Sources	\$ 586,041	\$ 483,726	\$ 450,000	\$ 363,268	\$ 450,000
Uses of Money and Property	6,358	18,869	10,000	13,517	500
Total Revenues	\$ 592,399	\$ 502,595	\$ 460,000	\$ 376,784	\$ 450,500
	Actual FY 2018	Actual FY 2019	Budget FY 2020	YTD Actual FY 2020	Budget FY 2021
Expenditures					
Operating Expenditures	\$ 400,000	\$ -	\$ -	\$ -	\$ 1,450,000
Total Expenditures	\$ 400,000	\$ -	\$ -	\$ -	\$ 1,450,000

PERSONNEL

No personnel are directly assigned to this activity

FUND PERFORMANCE



E-Citation Fund

MISSION

The E-Citation Fund was established to segregate funds received from the issuance of electronic traffic citations where the defendant is found guilty or pleads guilty. The Brentwood City Commission, pursuant to the authority granted in TCA 55-10-207, established a five dollar (\$5.00) fee in April 2020 that is assessed on each traffic citation issued resulting in a guilty verdict. The fee consists of \$4.00 that may only be used by the Police Department to fund purchases related to the electronic citation system, and \$1.00 that may only be used by the municipal court clerk for computer hardware and related expenses. The \$4.00 must be segregated in a special revenue account, and the \$1.00 must be accounted for such that it does not become part of the General Fund fund balance at the end of the year. The latter funds will be held in a liability account and are not included below. State law provides that Ordinance 2020-15 adopting the fee shall terminate five (5) years from the date it was adopted.

BUDGET COMMENTS

Revenue estimates for FY 2021 include \$4,500 to be collected in the first year of the fee. No expenditures are programmed in FY 2021. Proceeds from the fee will accumulate in this fund until improvements to the electronic citation hardware, software, or related components are needed.

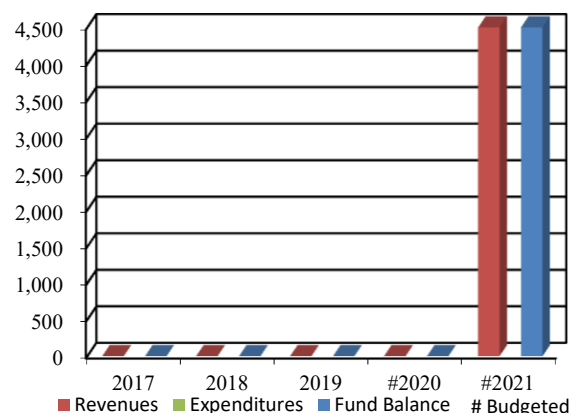
SUMMARY

	Actual FY 2018	Actual FY 2019	Budget FY 2020	YTD Actual FY 2020	Budget FY 2021
Revenues					
E-Citation Fee	\$ -	\$ -	\$ -	\$ -	\$ 4,500
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ 4,500
	Actual FY 2018	Actual FY 2019	Budget FY 2020	YTD Actual FY 2020	Budget FY 2021
Expenditures					
Miscellaneous Technology	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -

PERSONNEL

No personnel are directly assigned to this activity

FUND PERFORMANCE



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 2021 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.

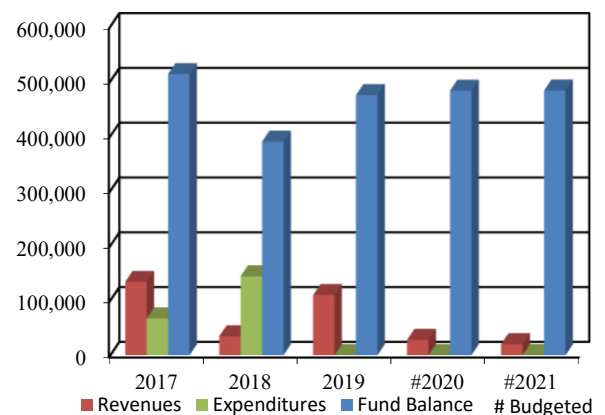
SUMMARY

	Actual FY 2018	Actual FY 2019	Budget FY 2020	YTD Actual FY 2020	Budget FY 2021
Revenues					
Intergovernmental	\$ 26,658	\$ 99,320	\$ 20,000	\$ 12,687	\$ 20,000
Uses of Money and Property	7,629	10,347	8,000	5,116	50
Total Revenues	\$ 34,286	\$ 109,667	\$ 28,000	\$ 17,803	\$ 20,050
	Actual FY 2018	Actual FY 2019	Budget FY 2020	YTD Actual FY 2020	Budget FY 2021
Expenditures					
Operating Expenditures	\$ 157,729	\$ 24,478	\$ 20,000	\$ 36,252	\$ 20,000
Total Expenditures	\$ 157,729	\$ 24,478	\$ 20,000	\$ 36,252	\$ 20,000

PERSONNEL

No personnel are directly assigned to this activity

FUND PERFORMANCE



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 2020 of over \$790,000, twice the annual fuel cost for the City. Given the strong fund balance and the expectation that fuel prices would remain fairly stable or decline over the next twelve months, the cost of fuel charged to each user department will be reduced for FY 2021 from \$2.00 per gallon unleaded and \$2.50 per gallon diesel to \$1.70 and \$2.15 respectively. This will generate projected revenue of \$315,325. Total fuel fund purchases are conservatively budgeted at \$375,000, the same as FY 2020. 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.

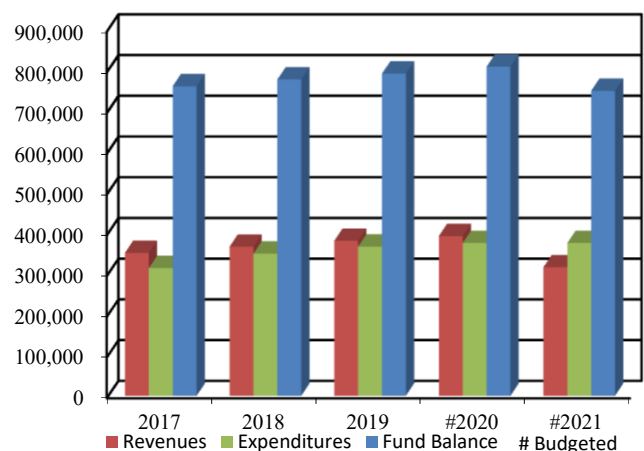
SUMMARY

	Actual FY 2018	Actual FY 2019	Budget FY 2020	YTD Actual FY 2020	Budget FY 2021
Revenues					
Other Financing Source	\$ 353,692	\$ 363,871	\$ 377,100	\$ 245,458	\$ 315,325
Uses of Money and Property	12,246	16,527	15,000	8,309	250
Total Revenues	<u>\$ 365,937</u>	<u>\$ 380,397</u>	<u>\$ 392,100</u>	<u>\$ 253,766</u>	<u>\$ 315,575</u>
Expenditures					
Operating Expenditures	\$ 349,146	\$ 366,200	\$ 375,000	\$ 231,214	\$ 375,000
Total Expenditures	<u>\$ 349,146</u>	<u>\$ 366,200</u>	<u>\$ 375,000</u>	<u>\$ 231,214</u>	<u>\$ 375,000</u>

PERSONNEL

No personnel are directly assigned to this activity

FUND PERFORMANCE



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 2019 was \$2.6 million, and based on claims experience and trends to date, is expected to exceed **\$2.7 million** of June 30, 2020.

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 2021, the budgeted cost in each activity is **\$11,234 per eligible employee**, which is the same amount budgeted in FY 2019 and FY 2020. The cost is transferred (1/12) from the department operating budgets to the Insurance Fund each month.

The FY 2021 budget for the health insurance division anticipates total expenditures of \$4,315,000 which is a slight increase of \$25,000 from FY 2020. 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 and prescription rebates are \$3,813,385. In FY 2021, 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 2021 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 2021, a total of \$274,430 has been budgeted in the various activities with personnel, an increase of \$25,000 from FY 2020. The fund balance in the worker's compensation division projected at approximately \$350,000 at June 30, 2020. Using the last five years of claims experience, this represents 1.25 years of claims coverage.

SUMMARY

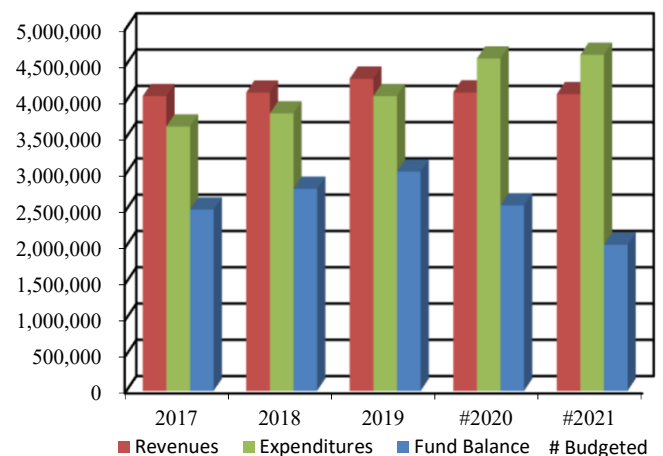
	Actual FY 2018	Actual FY 2019	Budget FY 2020	YTD Actual FY 2020	Budget FY 2021
Revenues					
Other Financing Source - Health	\$ 3,805,569	\$ 3,964,011	\$ 3,811,885	\$ 2,713,739	\$ 3,811,885
Other Financing Source - WC	249,430	249,430	249,430	166,286	274,430
Uses of Money and Property	55,948	87,552	50,000	33,999	1,500
Total Revenues	\$ 4,110,947	\$ 4,300,993	\$ 4,111,315	\$ 2,914,024	\$ 4,087,815

	Actual FY 2018	Actual FY 2019	Budget FY 2020	YTD Actual FY 2020	Budget FY 2021
Expenditures					
Operating Expenditures - Health	\$ 3,484,074	\$ 3,713,158	\$ 4,290,000	\$ 2,289,286	\$ 4,315,000
Operating Expenditures - WC	339,322	349,143	290,000	198,643	315,000
Total Expenditures	\$ 3,823,396	\$ 4,062,301	\$ 4,580,000	\$ 2,487,929	\$ 4,630,000

PERSONNEL

No personnel are directly assigned to this activity

FUND PERFORMANCE



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 (\$3,350,000 proposed in FY 2021) 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 2021, the total outstanding General Obligation long-term debt is 0.95% of the total assessed value of taxable property in Brentwood assessed as of September 5, 2019.

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 2021, the total debt service on long-term debt is 6.3% 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 2021 will be 134% of the target amount. Revenues exceed expenditures in FY 2021 by \$679,000 due to the refunding of Series 2009 bonds and the fact that the first principal payment (\$535,000) on the Series 2019 bonds is not due until June 30, 2022.

BUDGET COMMENTS

The projected Debt Service fund balance as of June 30, 2020 is \$3,348,710. Total debt service obligations for FY 2021 will be \$2,673,315, a decrease of \$168,311 from the FY 2020 projected expenditure of \$2,841,616. 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 2021 revenues are projected at \$3,352,000, consisting almost entirely of the \$3,350,000 transfer from the General Fund, an increase of \$100,000 from the FY 2020 transfer amount. This increase is necessary due to the FY 2020 G.O. bond issue for the police headquarters project. Interest earnings in FY 2021 are projected to be negligible due to the impact of the COVID-19 pandemic and the Federal Government's reductions in the federal funds rate. Additional increases in the General Fund contribution are projected in FY's 2022-2024.

SUMMARY

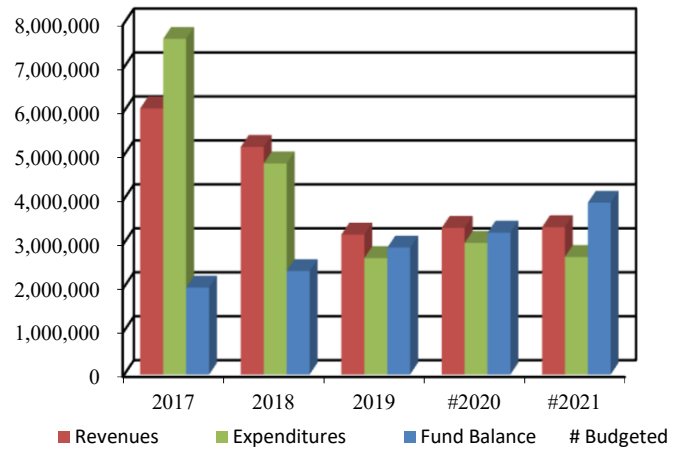
	Actual FY 2018	Actual FY 2019	Budget FY 2020	YTD Actual FY 2020	Budget FY 2021
Revenues					
Other Financing Source	\$ 3,087,627	\$ 3,100,000	\$ 3,250,000	\$ 3,250,000	\$ 3,350,000
Uses of Money and Property	49,829	82,093	85,000	49,178	2,000
Bond Refunding Proceeds	2,040,000	-	-	-	-
Total Revenues	\$ 5,177,456	\$ 3,182,093	\$ 3,335,000	\$ 3,299,178	\$ 3,352,000
Expenditures					
Principal	\$ 2,085,000	\$ 2,064,000	\$ 2,115,000	\$ 2,115,000	\$ 1,750,000
Interest	532,534	578,155	873,060	720,614	917,315
Subtotal	2,617,534	2,642,155	2,988,060	2,835,614	2,667,315
Bond Refunding Payments	2,155,080	-	-	-	-
Other	29,484	5,180	6,000	4,674	6,000
Total Expenditures	\$ 4,802,097	\$ 2,647,335	\$ 2,994,060	\$ 2,840,288	\$ 2,673,315

Debt Service Fund

PERSONNEL

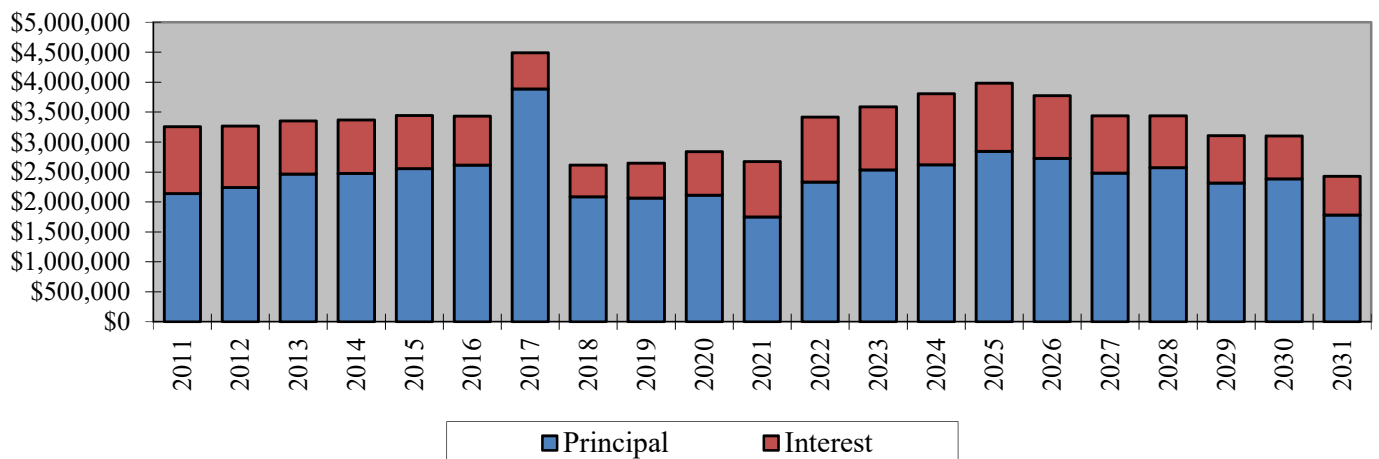
No personnel are directly assigned to this activity

FUND PERFORMANCE



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 for the selected years. Note FY 2017 includes cash defeasance.

Debt Service Fund

Debt Obligations

<u>Obligation</u>	<u>Amount Outstanding</u>
\$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%.	1,205,000
\$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%.	985,000
\$3,250,000 2012 G.O. Public Refunding Bonds due in increasing annual installments through September 1, 2025, at a 2% interest rate.	1,935,000
\$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%.	3,685,000
\$3,035,000 2016 G.O. Public Refunding Bonds due in increasing annual installments through March 1, 2030 at a 2% rate	2,900,000
\$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%	2,460,000
\$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	1,503,000
\$1,750,000 2018 Capital Outlay Note (2018B) due in increasing annual installments through 2030 at a 3.24% interest rate	1,503,000
\$14,445,000 2019 G.O. Public Improvement Bonds due in increasing annual installments through 2040 at varying interest rates from 2.625 to 5.0%%	14,445,000
Total Outstanding General Obligation Bonds	32,661,000
No New G.O. Bond Issues Proposed for FY 2021	
Total Outstanding and Proposed General Obligation Bonds	\$ 32,661,000

Debt Service Fund

Schedule of Debt Service Requirements - Outstanding General Obligation Bonds

Year	2011 G.O. Refunding Bonds		2011 G.O. Bonds		2012 G.O. Refunding Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest
2021	190,000	22,563	225,000	32,775	305,000	35,650
2022	195,000	18,750	235,000	25,875	315,000	29,450
2023	195,000	13,838	240,000	18,750	320,000	23,100
2024	200,000	8,775	250,000	11,400	325,000	16,650
2025	205,000	3,075	255,000	3,825	330,000	10,100
2026					340,000	3,400
2027						
2028						
2029						
2030						
2031						
2032						
2033						
2034						
2035						
2036						
2037						
2038						
2039						
2040						
	<u>\$ 985,000</u>	<u>\$ 67,000</u>	<u>\$ 1,205,000</u>	<u>\$ 92,625</u>	<u>\$ 1,935,000</u>	<u>\$ 118,350</u>

Year	2017A G.O. Refunding Bonds		2018A Capital Outlay Note		2018B Capital Outlay Note	
	Principal	Interest	Principal	Interest	Principal	Interest
2021		63,300	130,000	48,698	130,000	48,696
2022		63,300	134,000	44,486	134,000	44,486
2023		63,300	138,000	40,144	138,000	40,144
2024		63,300	143,000	35,672	143,000	35,672
2025		63,300	147,000	31,040	147,000	31,038
2026	265,000	58,000	152,000	26,276	152,000	26,276
2027	270,000	47,300	157,000	21,352	157,000	21,352
2028	285,000	36,200	162,000	16,264	162,000	16,264
2029	295,000	26,812	167,000	11,016	167,000	11,016
2030	300,000	19,375	173,000	5,606	173,000	5,606
2031	310,000	11,750				
2032	315,000	3,938				
2033						
2034						
2035						
2036						
2037						
2038						
2039						
2040						
	<u>2,040,000</u>	<u>519,875</u>	<u>1,503,000</u>	<u>280,554</u>	<u>1,503,000</u>	<u>280,550</u>

Debt Service Fund

Schedule of Debt Service Requirements - Outstanding General Obligation Bonds

Year	2013 G.O. Bonds		2016 G.O. Refunding Bonds		2017 G.O. Refunding Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest
2021	220,000	108,838	265,000	58,000	285,000	46,518
2022	225,000	104,388	270,000	52,700	290,000	40,768
2023	230,000	99,694	275,000	47,300	295,000	34,918
2024	235,000	94,459	280,000	41,800	305,000	28,918
2025	240,000	88,669	285,000	36,200	310,000	22,768
2026	245,000	82,453	290,000	30,500	315,000	16,518
2027	255,000	75,413	300,000	24,700	325,000	10,118
2028	260,000	67,688	305,000	18,700	335,000	3,434
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				
2035						
2036						
2037						
2038						
2039						
2040						
	<u>\$ 3,685,000</u>	<u>\$ 924,782</u>	<u>\$ 2,900,000</u>	<u>\$ 328,900</u>	<u>\$ 2,460,000</u>	<u>\$ 203,960</u>

Year	2019 G.O. Bonds		TOTAL	
	Principal	Interest	Principal	Interest
2021		452,268	1,750,000	917,305
2022	535,000	438,893	2,333,000	863,096
2023	560,000	411,518	2,391,000	792,705
2024	590,000	382,768	2,471,000	719,414
2025	620,000	352,518	2,539,000	642,533
2026	655,000	320,643	2,414,000	564,066
2027	685,000	287,143	2,149,000	487,378
2028	715,000	255,718	2,224,000	414,268
2029	740,000	234,018	1,949,000	354,862
2030	755,000	219,068	2,001,000	306,168
2031	770,000	203,818	1,370,000	255,706
2032	785,000	187,287	1,400,000	220,663
2033	805,000	168,896	1,115,000	186,896
2034	825,000	149,540	1,150,000	155,634
2035	845,000	129,181	845,000	129,181
2036	865,000	107,806	865,000	107,806
2037	890,000	85,312	890,000	85,312
2038	910,000	61,687	910,000	61,687
2039	935,000	37,471	935,000	37,471
2040	960,000	12,600	960,000	12,600
	<u>14,445,000</u>	<u>4,498,153</u>	<u>32,661,000</u>	<u>7,314,749</u>

CAPITAL PROJECTS FUND

Capital Projects Fund

SUMMARY

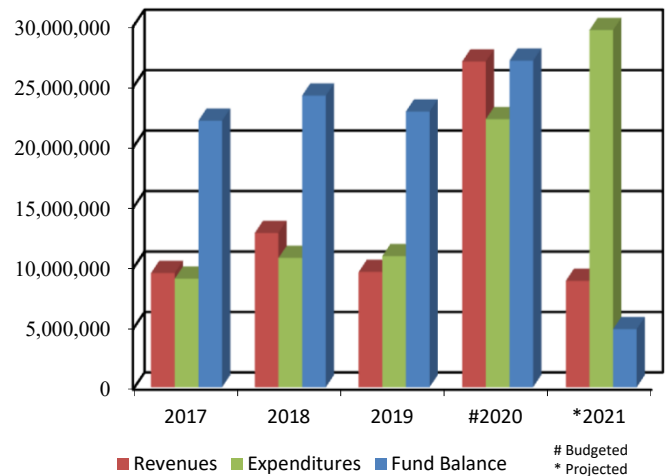
	Actual FY 2018	Actual FY 2019	Budget FY 2020	YTD Actual FY 2020	Budget FY 2021
Revenues					
Intergovernmental	\$ 299,276	\$ 2,500	\$ 1,250,000	\$ -	\$ 1,590,000
Uses of Money and Property	330,931	533,530	400,000	352,025	10,000
Other Financing Source	8,602,504	8,860,337	2,750,000	3,448,306	6,950,000
General Obligation Bond Proceeds	3,500,000	-	13,000,000	14,445,000	-
Other (Private Sources)	24,800	131,400	-	57,000	225,000
Total Revenues	\$ 12,757,511	\$ 9,527,767	\$ 17,400,000	\$ 18,302,331	\$ 8,775,000

	Actual FY 2018	Actual FY 2019	Budget FY 2020	YTD Actual FY 2020	Budget FY 2021
Expenditures					
General Facilities and Equipment	\$ 297,241	\$ 1,357,574	\$ 18,030,000	\$ 2,960,279	\$ 16,830,000
Transportation	6,675,915	4,905,309	8,605,000	2,518,465	8,445,000
Storm Drainage	50,000	-	170,000	50,000	230,000
Parks and Recreation	1,221,110	1,656,855	420,000	146,770	2,950,000
Technology	2,441,820	2,923,098	1,535,000	123,816	1,075,000
Other Financing Uses	-	-	-	138,734	-
Transfer to Municipal Center	-	-	-	-	-
Total Expenditures	\$ 10,686,086	\$ 10,842,836	\$ 28,760,000	\$ 5,938,064	\$ 29,530,000

PERSONNEL

No personnel are directly assigned to this activity

FUND PERFORMANCE



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 2021 projects include the following:

- A FY 2021 transfer of \$5 million from the General Fund balance for completion of the Police Headquarters project (\$4 million) and a portion of the final payment on the purchase of property for the future Windy Hill Park (\$1 million.);
- A FY 2020 year-end General Fund appropriation transfer of \$3,740,000 (made possible due to current year excess revenue collections) to be used for various projects in FY 2021 and beyond;
- A total of \$1,590,000 in Intergovernmental payments including \$965,000 as a one-time state grant to be used for completion of the Sunset Road widening project and street resurfacing, and \$625,000 from Williamson County as the final payment toward the County's portion of the cost for construction of an ambulance station on the new Police Headquarters site;
- A FY 2021 transfer of \$1,450,000 from the Adequate Facilities Tax fund for a portion of the final payment on the purchase of property for the future Windy Hill Park;
- A FY 2021 transfer of \$500,000 from the Public Works Project Fund for the Murray Lane/Holly Tree Gap intersection project;
- A potential private contribution of \$225,000 to be used toward completion of the Maryland Farms Greenway trail project.

The FY 2021 budget at **\$29,530,000** is an increase of \$770,000 from the FY 2020 adopted budget of \$28,760,000. 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 (\$8,445,000)

1. **McEwen Drive** – This project (**\$3,200,000**) provides initial funding towards the extension of McEwen Drive east of Wilson Pike. This is a coordinated project with the City of Franklin. The new road will have direct connections to the Traditions, Morgan Farms, and Taramore subdivisions in Brentwood.
2. **Sunset Road Phase II** - This project (**\$2,155,000**) 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. Completion of this project is expected in fall of 2020.

Capital Projects Fund

3. **Bike and Pedestrian Projects** – This project **(\$850,000)** provides for proposed bike and pedestrian improvements, including extension of the Maryland Farms greenway trail as well as the Raintree Parkway connection to the Witherspoon subdivision and other smaller scale neighborhood facility projects.
4. **Franklin Road** – This project **(\$640,000)** 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 final completion expected in 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.
5. **Murray Lane/Holly Tree Gap Intersection** – This project **(\$500,000)** provides for intersection improvements to eliminate the three-way stop condition that exists today. Final design of the proposed improvements is still to be determined, but a roundabout is the preferred alternative subject to more detailed engineering design work.
6. **Street Resurfacing** – This project **(\$465,000)** provides for utilization of one-time state grant funds available in FY 2021 to offset a portion of the other funds in the State Street Aid Fund and the General Fund for the City's annual street resurfacing program.
7. **ADA Improvements** – This project **(\$300,000)** provides funding for a multi-year effort to modify intersection curb ramps, pedestrian signals, sidewalks, municipal parking lots, and other facilities identified as needing improvement by the City's Americans with Disabilities Act Transition Plan adopted in 2019.
8. **Sunset/Ragsdale Intersection** – This project **(\$200,000)** provides funding for final right-of-way settlements for this intersection realignment project completed in fall of 2018.
9. **Traffic Signal Upgrades** - This project **(\$135,000)** provides for various traffic signal equipment upgrades including video detection systems at various intersection and other miscellaneous equipment.

II. STORM DRAINAGE (\$230,000)

1. **Debry Glen** – This project **(\$200,000)** 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. **Raintree Forest** – This project **(\$30,000)** provides for improvements to the retaining walls of two pipe culverts in the Raintree Forest subdivision between Timber Ridge Drive and Lost Hollow Drive.

Capital Projects Fund

III. PARKS AND RECREATION (\$2,950,000)

1. **Windy Hill Park** – This project (\$2,500,000) provide for final payment on the purchase of property for the future Windy Hill Park and initial fencing and landscaping on the park property pending future development of the park.
2. **Marcella Vivrette Smith Park** – This project (**(\$245,000)**) provides funding for replacement of the barn used by Park maintenance staff at the park and completion of structural maintenance projects on the Ravenswood Mansion.
3. **Maryland Way Park** – This project (**(\$120,000)**) provides for construction of improvements in the park to facilitate a pedestrian connection to the Hill Center Brentwood redevelopment project.
4. **Granny White Park** - This project (**(\$75,000)**) provides for preliminary engineering work related to the proposed development of an inclusive playground on the site of the existing playground in the park.
5. **Deerwood Park** – This project (**(\$10,000)**) provides for the installation of restroom heaters now that the park restrooms are open on a year-round basis.

IV. GENERAL FACILITIES (\$16,830,000)

1. **Police Headquarters** – This project (**(\$16,435,000)**) provides for completion of construction of the police headquarters facility on Heritage Way. Construction is projected to be complete by the end of the first quarter of calendar year 2021.
2. **Fire Stations** – This project (**(\$275,000)**) provides for initial architectural design work for construction of Fire Station 5 on Split Log Road.
3. **Community Identity Features** – This project (**(\$60,000)**) provides for installation of updated community identity signage a key entry points into the City.
4. **Equipment** – This project (**(\$25,000)**) provides funding for rake attachment for the Public Works Department to support the proposed brush burning unit and scissor lift to be used for various building maintenance task in lieu of continuing rental.
5. **Library** – This project (**(\$35,000)**) provides for additional security lighting and cell phone signal boosters.

Capital Projects Fund

V. TECHNOLOGY (\$1,075,000)

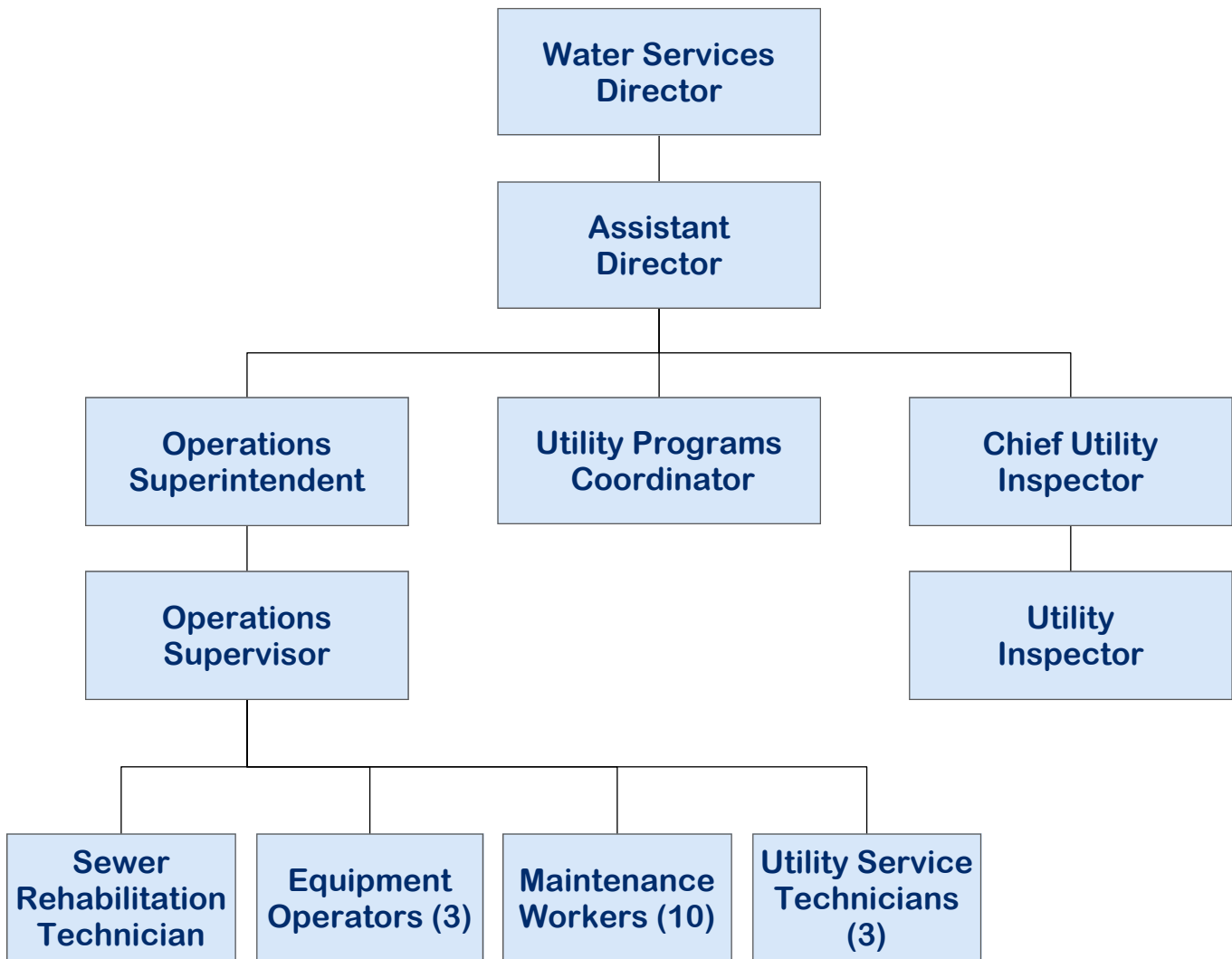
1. **Specialized Department Software** – This project **(\$505,000)** provides for replacement of the City's enterprise accounting and HR computer systems and purchase of an evidence management software system for the Police Department and an automated time and attendance system for the HR Department.
2. **Security System** – This project **(\$225,000)** provides for completion of the effort to replace the City's eighteen-year-old access card security system as well as potential expansion of the license plate reader system and/or additional park security enhancements.
3. **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.
4. **Radio System Upgrades** – This project **(\$100,000)** 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.
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.

ENTERPRISE FUNDS

Water and Sewer Fund
Municipal Center Fund
Emergency Communications District

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

2020-2021 Non-Routine Work Plan

The Water Services Department proposed to undertake the following projects in the 2020-2021 fiscal year.

1. **IMPLEMENTATION OF THE SEWER REHABILITATION PROGRAM'S POST-CORRECTIVE ACTION PLAN**

For FY 2021, work associated with the Post-CAP Sewer Rehabilitation Plan will be initiated by staff with assistance from the department's consulting engineers, BARGE Design Group. This next phase of rehabilitation anticipates the start of rehabilitation projects outlined in the Post-CAP rehabilitation plan, updated annually based on results of flow monitoring analysis, closed-circuit television and field inspections. The Post-CAP plan will prioritize funding of projects in future years to reduce stormwater inflow and infiltration into the sewer system and subsequently size future storage based on the effectiveness of the rehabilitation program.

Target Date: Ongoing

2. **UPDATE WATER SUPPLY MASTER PLAN INCLUDING PLANNING FOR LONG-TERM WHOLESALE WATER SUPPLY AGREEMENT**

The department's Water System Master Plan was originally developed in 2008 and is periodically updated and used as a guidance document in evaluating existing water system infrastructure, its ability to meet future growth projections, and assess system usage patterns and long-range water supply planning. In FY 2021, staff will be working with its consultant to analyze changes in customer demand patterns, long-range supply alternatives and regulatory changes to develop strategies for future wholesale supply purchases and capital project planning.

Target Date: June 2021

3. **PERFORM A WATER AND SEWER COST OF SERVICE ANALYSIS**

In 2015, the City Commission authorized development of the Water and Sewer Fund long-range financial plan for evaluating rates. The resulting plan established adjustments to water and sewer rates annually through FY 2021. Therefore, included in the upcoming fiscal year, the Water Services Department, along with support of the Finance Department, will be seeking assistance from a qualified rate consultant to perform an updated cost of service study for future years. The purpose of the analysis will be to evaluate the cost of providing service to the various customer classes and evaluate the current rate structure and revenue requirements. Given that the City's water and sewer customer bases are not identical, it is important that the rate structure for each service be self-sustaining. Any proposed adjustments to the rate schedule will be subject to approval by the Board of Commissioners.

Target Date: April 1, 2021

Water Services

2020-2021 Non-Routine Work Plan

4. **UPDATE WATER & SEWER CONSTRUCTION STANDARDS & TECHNICAL SPECIFICATIONS FOR TDEC APPROVAL**

Every three years, TDEC requires each utility to submit water and sewer construction standard specifications for their review and approval. The purpose of the standards manual is to provide general design, planning and construction guidance to owners, their representative engineers and contractors when designing and constructing new water and sewer facilities. The standards also streamline, standardize and update the materials utilized in the City of Brentwood's water and sewer system and the procedures followed when installing, inspecting and testing those materials. Accordingly, the department will be updating this document and submitting to TDEC for approval this calendar year.

Target Date: December 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 of 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 2018	Actual FY 2019	Budget FY 2020	YTD Actual FY 2020	Budget FY 2021
Personnel Services	\$ 1,995,135	\$ 2,094,627	\$ 2,344,745	\$ 1,447,777	\$ 2,338,270
Operating Expenditures	15,824,919	15,995,121	16,828,135	10,609,485	17,146,355
Total	\$ 17,820,055	\$ 18,089,748	\$ 19,172,880	\$ 12,057,262	\$ 19,484,625

BUDGET COMMENTS

Total revenue projected of \$19,602,925 for FY 2021 includes a 2% increase in water and sewer rates as approved by the Board in June, 2016 (this is year 5 out of 5). 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 \$10.6 million, while sewer sales are expected to generate about \$7.7 million. Water tap fee collections are anticipated to be approximately \$330,000. Sewer tap fees are budgeted at \$370,000, a 20% reduction from FY 2020, 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 \$19,484,625 for FY 2021. Total principal and interest payments on existing debt will increase slightly from \$2,200,881 in FY 2020, to \$2,214,263 in FY 2021. The mandatory depreciation expense in FY 2021 is budgeted at \$3.0 million, unchanged from FY2019.

Significant capital spending in FY 2021 includes upsizing of a water main on Wikle Road (\$1,950,000), engineering and beginning construction of the sewer storage facility (\$1,410,000), improvements to the water system in the Willowick subdivision (\$200,000), Arden Woods and Scales School lift station upgrades (\$695,000), sewer line extension along Franklin Road to 13 homes currently served by septic (\$475,000), sewer upgrades along Wilson Pike Circle (\$205,000), and engineering associated with the water line replacements in the Carondelet neighborhood where 10,000 feet of nearly 50 year old pipe will be replaced (\$400,000).

Capital equipment purchases proposed for FY 2021 include \$100,000 for improvements to the software and hardware of the SCADA telemetry system, development of the Flexnet Customer Portal (\$75,000), new handheld GPS units (\$20,000), and a small building for storage of topsoil (\$20,000). Additionally, the City's Technology Replacement Schedule calls for replacement of two Sensus servers (\$20,000) and five (5) tablet computers (\$9,000).

Lastly, FY 2021 priorities of the department will include the start of projects that will be outlined in the POST-CAP rehabilitation plan being developed by Barge Engineers.

Water and Sewer Fund

PERFORMANCE MEASURES

<u>PERFORMANCE MEASURES</u>	<u>Actual FY 2018</u>	<u>Actual FY 2019</u>	<u>Target FY 2020</u>	<u>Target FY 2021</u>
Operations:				
Water Quality - Percent of Samples in Compliance	100%	100%	100%	100%
Percent Water Loss	28.5%	25.4%	15%	15%
Sewer Overflow Rate - Overflows per 100 miles of pipe	5.5	5.5	0.0	0.0
Grinder Program Cost - Annual Cost per Unit	\$81	\$80	\$80	\$80
Annual Sewer Mains Inspected/Cleaned (ft.)	196,380	36,595	150,000	150,000
Customer Service:				
Customer Water Quality Complaints - Annual Total	91	120	100	100
Business Operations:				
Health & Safety - Lost Days per Employee	0	0	0	0
Training Hours - Avg. Hours per Employee (Annual)	17	27	16	16

AUTHORIZED PERSONNEL

<u>Position / Title</u>	<u>Actual FY 2018</u>	<u>Actual FY 2019</u>	<u>Budget FY 2020</u>	<u>Budget FY 2021</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
Utility Programs Coordinator	1	1	1	1
Sewer Rehabilitation Technician	1	1	1	1
Utility Service Technician	3	3	3	3
Utility Billing Specialist	1	1	0	0
Maintenance Workers	10	10	10	10
Accounting Clerk I & II	<u>1</u>	<u>1</u>	<u>2</u>	<u>2</u>
Total Water and Sewer	26	26	26	26

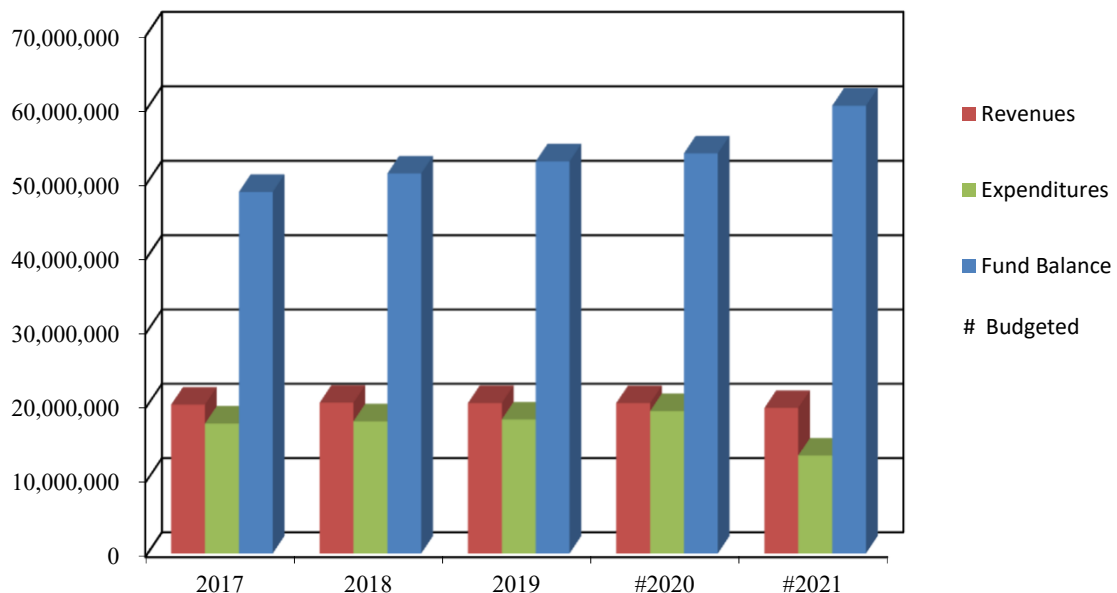
Water and Sewer Fund

SUMMARY

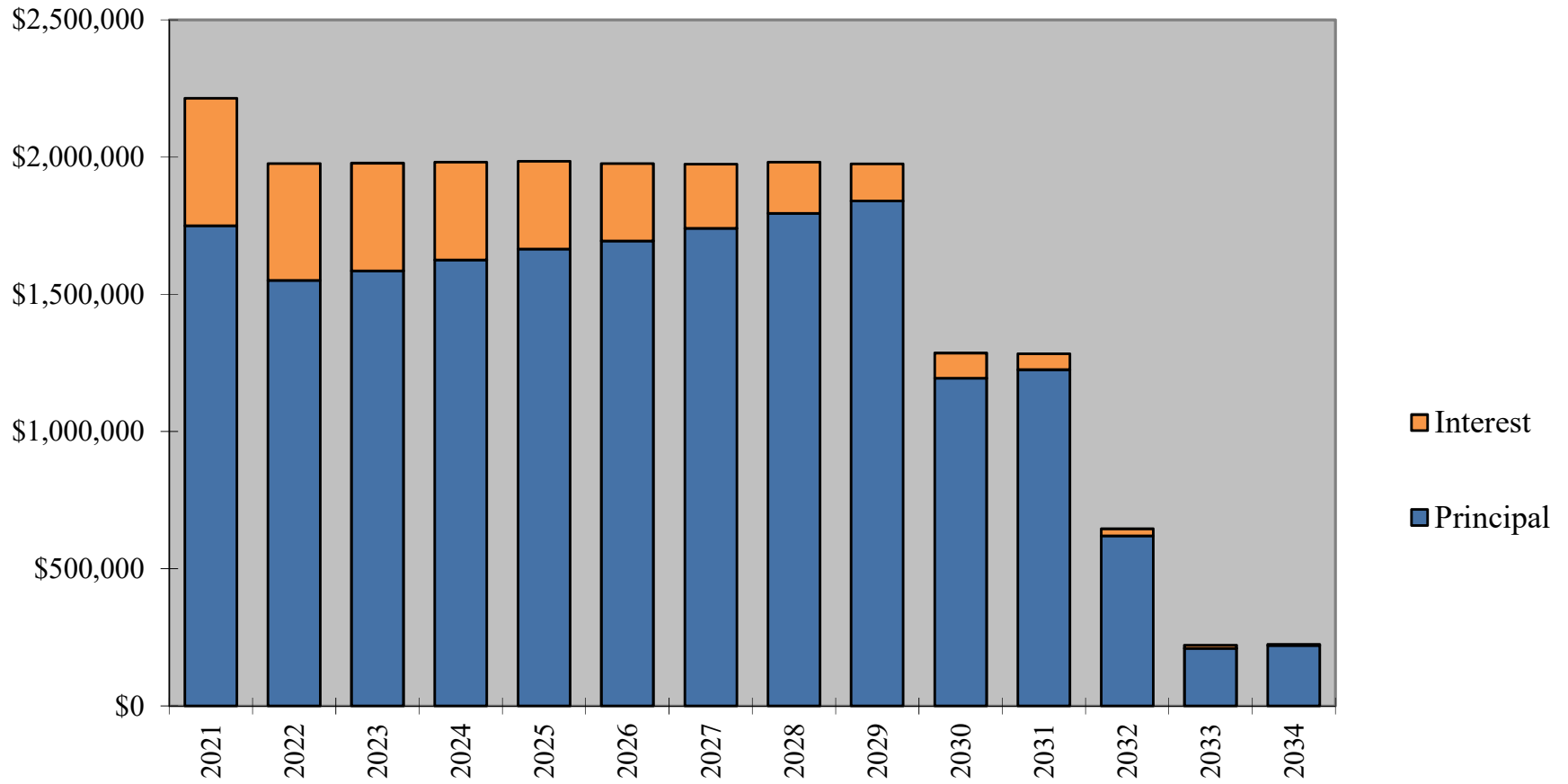
	Actual FY 2018	Actual FY 2019	Budget FY 2020	YTD Actual FY 2020	Budget FY 2021
Revenues					
Water Sales	\$ 9,934,416	\$ 10,542,392	\$ 10,471,080	\$ 8,262,057	\$ 10,639,220
Sewer Charges	7,176,205	7,461,114	7,674,960	4,994,335	7,674,955
Interest Income	496,447	650,441	400,000	307,739	100,000
Water Tap Fees	539,000	356,400	760,000	300,000	330,000
Sewer Tap Fees	1,565,515	622,239	460,000	580,674	370,000
Other Revenues	481,713	800,640	373,565	482,429	388,750
Hydrant Rental	100,000	100,000	100,000	66,667	100,000
Total Revenues	\$ 20,293,295	\$ 20,533,226	\$ 20,239,605	\$ 14,993,900	\$ 19,602,925

	Actual FY 2018	Actual FY 2019	Budget FY 2020	YTD Actual FY 2020	Budget FY 2021
Expenditures					
Personnel Services	\$ 1,995,135	\$ 2,094,627	\$ 2,344,745	\$ 1,447,777	\$ 2,338,270
Purchased Water	7,331,597	7,258,839	7,727,655	4,993,246	7,678,100
Wastewater Treatment	2,918,919	3,067,174	3,131,770	1,957,734	3,175,000
Interest Expense	651,883	614,842	500,885	498,681	464,265
Depreciation/Amortization Exp.	2,854,496	2,934,608	3,000,000	1,844,904	3,000,000
Other Operating Expenses	2,068,023	2,119,657	2,467,825	1,314,920	2,828,990
Total Expenditures	\$ 17,820,055	\$ 18,089,748	\$ 19,172,880	\$ 12,057,262	\$ 19,484,625

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%	2,515,000
\$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%	4,440,000
\$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%	2,485,000
\$6,315,00 2016 Water Sewer Refunding Bonds due in increasing annual installments through March 1 2029 at a 2.00% interest rate	5,555,000
\$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%	225,000
\$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>\$ 18,715,000</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
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>\$ 2,515,000</u>	<u>\$ 208,499</u>	<u>\$ 4,440,000</u>	<u>\$ 654,519</u>	<u>\$ 2,485,000</u>	<u>\$ 623,070</u>	<u>\$ 5,555,000</u>	<u>\$ 572,200</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
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>\$ 225,000</u>	<u>\$ 4,500</u>	<u>\$ 3,495,000</u>	<u>\$ 926,275</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 18,715,000</u>	<u>\$ 2,989,063</u>

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. In FY 2021, it is expected that all Police Department operations, with the exception of Emergency Communications, will relocate to the new headquarters facility on Heritage Way.

BUDGET COMMENTS

The City's share of rent for FY 2021 is covered through a \$695,000 General Fund operating transfer to this fund (an increase of \$10,000), \$31,800 from the Emergency Communications District, and \$25,500 in rent from Williamson Medical Center for the ambulance station.

In FY 2020, improvements included repaving the front parking lot/main rear drive aisle, and fire bay electrical work. Security cameras are expected to be replaced in FY 2021 (\$10,000), and planning/design (\$50,000) is expected to begin for repurposing the areas to be vacated by the Police Department. Total budgeted expenses are \$9,000 less than FY 2020, largely due to a reduction in depreciation. Funding is also provided for extraordinary repairs and small renovation projects (\$150,000).

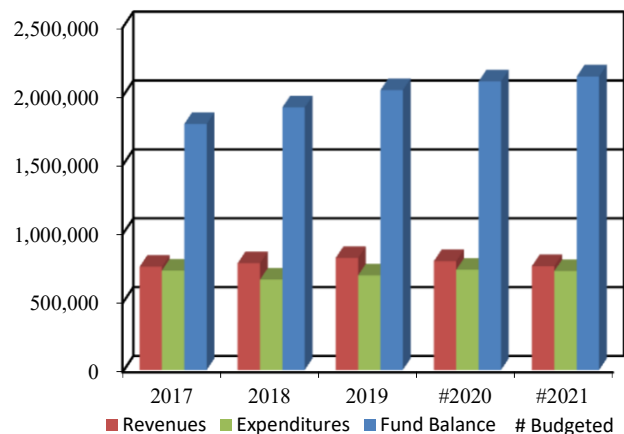
SUMMARY

	Actual FY 2018	Actual FY 2019	Budget FY 2020	YTD Actual FY 2020	Budget FY 2021
Revenues					
Rental Income	\$ 725,811	\$ 742,237	\$ 740,160	\$ 731,822	\$ 752,300
Transfer - Capital Projects Fund	-	-	-	-	-
Interest Income/Other	49,892	70,429	50,000	36,716	1,500
Total Revenues	\$ 775,703	\$ 812,666	\$ 790,160	\$ 768,537	\$ 753,800
Expenditures					
Professional Services	\$ 19,416	\$ 17,544	\$ 20,000	\$ 12,218	\$ 20,000
Utilities	154,545	156,812	174,000	104,532	174,000
Maintenance	187,944	235,766	218,000	128,360	227,000
Depreciation/Amortization Expense	266,437	245,353	285,000	190,000	267,000
Other	27,162	31,234	30,180	21,844	30,180
Total Expenditures	\$ 655,505	\$ 686,709	\$ 727,180	\$ 456,955	\$ 718,180

PERSONNEL

No personnel are directly assigned to this activity

FUND PERFORMANCE



Emergency Communications District

Organization Chart



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. The fee, collected by the state and returned to local districts, was originally \$1.16 per month with a guaranteed minimum distribution of \$864,000 (based on Brentwood's 3-year revenue average from 2010-2012). It was raised by the 2020 General Assembly to \$1.50/month beginning January 1, 2021, which is expected to generate an additional \$130,000 for FY 2021. The fees collected in the district must be used for operational and capital expenses associated with public safety emergency communications services. The 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 2018	Actual FY 2019	Budget FY 2020	YTD Actual FY 2020	Budget FY 2021
Personnel Services	\$ 796,202	\$ 971,893	\$ 947,175	\$ 659,682	\$ 999,160
Operating Expenditures	390,232	417,260	478,800	353,389	511,215
Total	\$ 1,186,435	\$ 1,389,152	\$ 1,425,975	\$ 1,013,071	\$ 1,510,375

BUDGET COMMENTS

The budget for FY 2021 is \$1,510,375, up 5.9% from the FY 2020 budget of \$1,425,925. A little less than 66% of the total budget is allocated to personnel services. The FY 2021 budget includes no merit/market pay adjustment due to the economic uncertainty brought about by the COVID-19 emergency. One new Public Safety Dispatcher position is proposed at a total cost of \$62,400, including benefits. 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 (\$173,000). Since the District is an enterprise fund, the budget includes \$163,000 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 2021 to adequately fund the requirements of the District. This amount is unchanged from FY 2020.

Emergency Communications District

PERFORMANCE MEASURES

<u>PERFORMANCE MEASURES</u>	<u>Actual FY 2018</u>	<u>Actual FY 2019</u>	<u>Target FY 2020</u>	<u>Target FY 2021</u>
Medical calls dispatched w/i 90 sec. (NFPA)	98%	96%	95%	96%
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

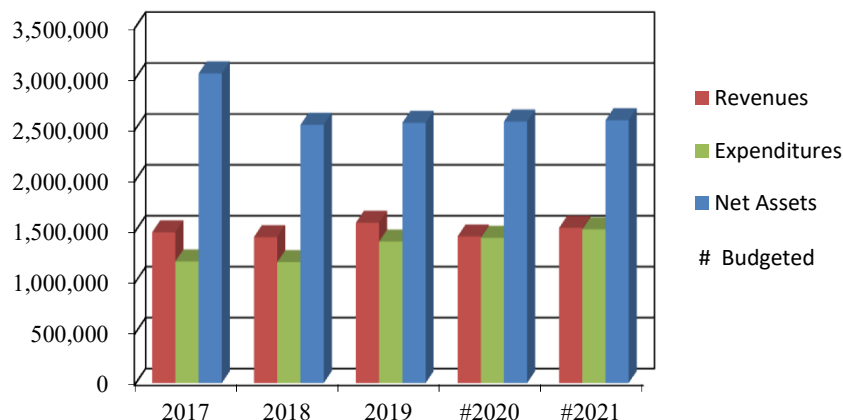
<u>Position / Title</u>	<u>Actual FY 2018</u>	<u>Actual FY 2019</u>	<u>Budget FY 2020</u>	<u>Budget FY 2021</u>
Computer/Network Administrator	0.5	0.5	0.5	0.5
Public Safety Dispatcher I & II	<u>11</u>	<u>11</u>	<u>11</u>	<u>12</u>
Total ECD	11.5	11.5	11.5	12.5

SUMMARY

	<u>Actual FY 2018</u>	<u>Actual FY 2019</u>	<u>Budget FY 2020</u>	<u>YTD Actual FY 2020</u>	<u>Budget FY 2021</u>
Revenues					
911 Fees	\$ -	\$ -	\$ -	\$ -	\$ -
COB Contribution	484,700	484,700	484,700	484,700	484,700
TECB Operational Funding	913,910	1,037,510	909,125	662,847	1,039,125
Interest Earnings	34,537	51,501	45,000	27,131	1,000
Total Revenues	<u>\$ 1,433,147</u>	<u>\$ 1,573,711</u>	<u>\$ 1,438,825</u>	<u>\$ 1,174,678</u>	<u>\$ 1,524,825</u>

	<u>Actual FY 2018</u>	<u>Actual FY 2019</u>	<u>Budget FY 2020</u>	<u>YTD Actual FY 2020</u>	<u>Budget FY 2021</u>
Expenditures					
Personnel Services	\$ 796,202	\$ 971,893	\$ 947,175	\$ 659,682	\$ 999,160
Operating Expenditures	240,702	303,660	318,800	246,709	348,575
Depreciation Expense	149,530	113,600	160,000	106,680	162,640
Total Expenditures	<u>\$ 1,186,435</u>	<u>\$ 1,389,152</u>	<u>\$ 1,425,975</u>	<u>\$ 1,013,071</u>	<u>\$ 1,510,375</u>

FUND PERFORMANCE



SUPPLEMENTAL INFORMATION

Personnel Schedule
Appropriations Ordinance
Tax Levy Ordinance
CIP Adoption Resolution
Statistical Information
Glossary

Personnel Summary

SUMMARY - FULL TIME POSITIONS

<u>Activity</u>	<u>Budget FY 2019</u>	<u>Budget FY 2020</u>	<u>Budget FY 2021</u>	<u>Change (+/-)</u>
City Manager's Office	2	2	2	
Finance Department	8	8	8	
City Recorder	1	1	1	
Legal Services	1	1	1	
Technology	5.5	5.5	6.5	+1
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	73	73	
Fire Department	66	69	69	
Public Works Department	22	22	22	
Traffic Signalization	2	2	2	
Service Center	2	2	2	
Engineering Services	5	5	5	
Parks and Recreation Department	16	16	16	
Public Library	<u>12</u>	<u>12</u>	<u>12</u>	
TOTAL - GENERAL FUND	228.5	237.5	238.5	+1
Emergency Communications District	11.5	11.5	12.5	1
Water and Sewer Fund	26	26	26	
TOTAL - ALL FUNDS	<u>266</u>	<u>275</u>	<u>277</u>	<u>+2</u>

SUMMARY - CHANGES IN FULL TIME POSITIONS

General Fund

Information Technology added one (1) Systems Administrator position

Emergency Communications District

Added one (1) Public Safety Dispatcher position

Water and Sewer Fund

No changes

Personnel Schedule

FULL TIME POSITIONS BY DEPARTMENT

		<i><u>Budget FY 2018</u></i>	<i><u>Budget FY 2019</u></i>	<i><u>Budget FY 2020</u></i>	<i><u>Budget FY 2021</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
	Assistant Finance Director	1	1	1	1
	Accountant	1	1	1	1
	Financial Analyst	0	1	1	1
	Accounting Clerk I & II	3	3	3	3
	Receptionist/Secretary	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
	Total Finance	7	8	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	2
	Computer/Network Technician	2.5	2.5	2.5	2.5
	Administrative Services Coordinator	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
	Total Technology	5.5	5.5	5.5	6.5
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	2	2
	Human Resources Technician	<u>1</u>	<u>1</u>	<u>0</u>	<u>0</u>
	Total Human Resources	3	3	3	3

Personnel Schedule

FULL TIME POSITIONS BY DEPARTMENT

		<i><u>Budget FY 2018</u></i>	<i><u>Budget FY 2019</u></i>	<i><u>Budget FY 2020</u></i>	<i><u>Budget FY 2021</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 Services Coordinator	<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	4	4
	ECD Supervisor	1	1	1	1
	Lieutenant	6	6	6	6
	Detective	5	5	6	6
	Sergeant	7	7	7	7
	Police Officer I & II	38	40	42	42
	Vehicle Services Technician I & II	1	1	1	1
	Records Clerk I & II	2	2	2	2
	Administrative Services Coordinator	1	1	1	1
	Administrative Secretary	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
	Total Police	67	69	73	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 2018</u></i>	<i><u>Budget FY 2019</u></i>	<i><u>Budget FY 2020</u></i>	<i><u>Budget FY 2021</u></i>
(Fire cont'd)	Battalion Chief	3	3	3	3
	Lieutenant	13	13	13	13
	Firefighter & Fire Engineer/Driver	45	45	48	48
	Administrative Services Coordinator	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
	Total Fire and Rescue	66	66	69	69
43120	Public Works				
	Public Works Director	1	1	1	1
	Operations Superintendent	1	1	1	1
	Equipment Operator I, II & III	7	8	10	10
	Maintenance Workers	<u>12</u>	<u>12</u>	<u>10</u>	<u>10</u>
	Total Public Works	21	22	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 Services Coordinator	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	2	2	2
	Engineer	1	0	0	0
	Capital Projects Coordinator	0	1	1	1
	Engineering Technician I & II	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
	Total Engineering	4	5	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 2018</u></i>	<i><u>Budget FY 2019</u></i>	<i><u>Budget FY 2020</u></i>	<i><u>Budget FY 2021</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 Services Coordinator	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	225.5	230.5	237.5	238.5
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>12</u>
	Total ECD	11.5	11.5	11.5	12.5
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
	Utility Programs Coordinator	1	1	1	1
	Sewer Rehabilitation Technician	1	1	1	1
	Utility Service Technician	3	3	3	3
	Utility Billing Specialist	1	1	0	0
	Maintenance Workers	10	10	10	10
	Accounting Clerk I & II	<u>1</u>	<u>1</u>	<u>2</u>	<u>2</u>
	Total Water and Sewer	26	26	26	26
	ALL FUNDS				
	Total No. of Full-Time Positions	<u>263</u>	<u>268</u>	<u>275</u>	<u>277</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.

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

<u>Pay Range (non-exempt/exempt)</u>	<u>Minimum</u>	<u>Mid-point</u>	<u>Maximum</u>
Group E (ne)	\$ 41,184.00	\$ 51,500.80	\$ 61,796.80
Accounting Clerk II			
Administrative Services Coordinator			
Circulation Supervisor			
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			
Utility Programs Coordinator			
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
Assistant Finance Director			
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

ORDINANCE 2020-XX

**AN APPROPRIATION ORDINANCE FOR THE CITY OF BRENTWOOD, TENNESSEE FOR THE FISCAL YEAR BEGINNING
JULY 1, 2020, AND ENDING JUNE 30, 2021**

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, 2020, and ending June 30, 2021, to wit:

GENERAL FUND			
	FY 2018-19 ACTUAL	FY 2019-20 BUDGET	FY 2020-21 BUDGET
Estimated Beginning Fund Balance			\$ 39,379,653
<u>Revenues and Other Sources:</u>			
Taxes	\$ 36,119,400	\$ 32,965,000	\$ 33,945,000
Licenses and Permits	896,036	865,550	799,050
Fines and Fees	242,547	205,000	180,000
Charges for Services	540,714	573,000	609,000
Intergovernmental	8,517,355	4,817,150	4,686,950
Uses of Money and Property	1,231,738	705,600	320,600
Other	256,622	165,100	190,100
Total Revenues and Sources	\$ 47,804,412	\$ 40,296,400	\$ 40,730,700
Total Funds Available			\$ 80,110,353

Note: FY 2018-19 and 2019-20 columns are shown for informational purposes only.

GENERAL FUND

	FY 2018-19 ACTUAL	FY 2019-20 BUDGET	FY 2020-21 BUDGET
<u>Expenditures and Other Uses:</u>			
City Commission	\$ 209,257	\$ 232,820	\$ 226,805
City Court	39,746	41,100	41,600
City Manager's Office	444,205	463,980	451,940
Elections	50,320	-	45,000
Finance	932,411	966,510	966,475
City Recorder	125,709	145,395	154,250
Legal Services	218,389	250,560	251,480
Technology	1,383,052	1,549,885	1,783,235
Geographic Information Systems	330,914	355,855	369,135
Human Resources	439,407	475,930	500,325
Community Relations	422,716	356,935	340,135
Planning	421,540	484,375	464,340
Codes Enforcement	870,235	901,270	873,935
Insurance/Other Benefits	742,661	781,360	800,860
Police Department	8,296,452	8,885,175	8,825,950
Police Department Headquarters	-	-	100,000
Fire and Rescue Department	7,883,636	8,053,060	8,075,175
Safety Center East	64,483	69,500	77,800
Public Works	3,110,534	3,623,445	3,633,870
Storm Drainage	10,442	50,000	70,000
Street Lighting	386,266	400,000	405,000
Traffic Signalization	342,555	374,980	372,045
Service Center	346,091	338,225	352,400
Engineering Services	784,785	853,085	809,510
Public Health	77,876	88,455	90,425
Parks and Recreation	2,314,739	2,614,760	2,596,310
Public Library	2,618,632	2,658,400	2,673,115
Education	239,100	244,400	244,400
Economic Development	10,000	10,000	10,000
Historic Sites	158,910	216,265	208,440
Transfer Fund Balance to Capital Projects Fund	1,500,000	-	5,000,000
Transfer to Debt Service Fund	3,100,000	3,250,000	3,350,000
Transfer to Municipal Center Fund	685,000	685,000	695,000
Transfer to Retiree Benefits Fund	-	-	25,000
Transfer to Facility Maintenance Fund	350,000	350,000	350,000
Contribution to Emergency Communication District	484,700	484,700	484,700
Total Expenditures and Other Uses	\$ 39,394,762	\$ 40,255,425	\$ 45,718,655
Fund Balance/Surplus Transfers - Capital Projects, Equipment and Insurance Funds	\$ 5,550,000	\$ -	\$ -
Estimated Ending Fund Balance			\$ 34,391,698

Note: FY 2018-19 and 2019-20 columns are shown for informational purposes only.

EQUIPMENT REPLACEMENT FUND

	<u>FY 2018-19 ACTUAL</u>	<u>FY 2019-20 BUDGET</u>	<u>FY 2020-21 BUDGET</u>
Estimated Beginning Fund Balance			\$ 4,847,845
<u>Revenues and Other Sources:</u>			
Transfer from General Fund	\$ 1,847,000	\$ 1,770,000	\$ 1,844,500
Interest Earnings	113,397	70,000	2,500
Sale of Equipment and Insurance Reimbursement	25,194	20,000	25,000
Total Revenues	<u>\$ 1,985,592</u>	<u>\$ 1,860,000</u>	<u>\$ 1,872,000</u>
Total Funds Available			\$ 6,719,845
<u>Expenditures:</u>			
Computer Equipment and Software	\$ 325,108	\$ 600,000	\$ 620,000
Heavy Equipment and Vehicles	1,465,325	690,000	930,000
Total Expenditures	<u>\$ 1,790,433</u>	<u>\$ 1,290,000</u>	<u>\$ 1,550,000</u>
Estimated Ending Fund Balance			\$ 5,169,845

FACILITIES MAINTENANCE FUND

	<u>FY 2018-19 ACTUAL</u>	<u>FY 2019-20 BUDGET</u>	<u>FY 2020-21 BUDGET</u>
Estimated Beginning Fund Balance			\$ 1,683,436
<u>Revenues and Other Sources:</u>			
Transfer from General Fund	\$ 350,000	\$ 350,000	\$ 350,000
Federal and State Sources	-	-	-
Interest Earnings and Other	35,512	30,000	750
Total Revenues	<u>\$ 385,512</u>	<u>\$ 380,000</u>	<u>\$ 350,750</u>
Total Funds Available			\$ 2,034,186
<u>Expenditures:</u>			
Service Center	\$ -	\$ 50,000	\$ 50,000
Fire and Rescue	1,560	25,000	65,000
Parks and Recreation	102,328	295,000	390,000
Library	30,710	50,000	50,000
Historic Sites	-	-	45,000
Total Expenditures	<u>\$ 134,598</u>	<u>\$ 420,000</u>	<u>\$ 600,000</u>
Estimated Ending Fund Balance			\$ 1,434,186

Note: FY 2018-19 and 2019-20 columns are shown for informational purposes only.

STATE STREET AID FUND

	<u>FY 2018-19 ACTUAL</u>	<u>FY 2019-20 BUDGET</u>	<u>FY 2020-21 BUDGET</u>
Estimated Beginning Fund Balance			\$ 1,149,589
<u>Revenues:</u>			
State Fuel Taxes	1,541,329	1,625,000	1,405,000
Interest Earnings	23,942	10,000	500
Total Revenues	<u>\$ 1,565,271</u>	<u>\$ 1,635,000</u>	<u>\$ 1,405,500</u>
Total Funds Available			\$ 2,555,089
<u>Expenditures and Other Uses:</u>			
Street Repairs	675,923	2,740,000	1,135,000
Total Expenditures and Other Uses	<u>\$ 675,923</u>	<u>\$ 2,740,000</u>	<u>\$ 1,135,000</u>
Estimated Ending Fund Balance			\$ 1,420,089

PUBLIC WORKS PROJECT FUND

	<u>FY 2018-19 ACTUAL</u>	<u>FY 2019-20 BUDGET</u>	<u>FY 2020-21 BUDGET</u>
Estimated Beginning Fund Balance			\$ 842,913
<u>Revenues:</u>			
Public Works Project Fees	641,973	465,250	610,000
Interest Earnings	53,718	30,000	150
Total Revenues	<u>\$ 695,691</u>	<u>\$ 495,250</u>	<u>\$ 610,150</u>
Total Funds Available			\$ 1,453,063
<u>Expenditures and Other Uses:</u>			
Transfer to Capital Projects Fund	2,000,000	2,750,000	500,000
Total Expenditures and Other Uses	<u>\$ 2,000,000</u>	<u>\$ 2,750,000</u>	<u>\$ 500,000</u>
Estimated Ending Fund Balance			\$ 953,063

Note: FY 2018-19 and 2019-20 columns are shown for informational purposes only.

DRUG FUND

	<u>FY 2018-19 ACTUAL</u>	<u>FY 2019-20 BUDGET</u>	<u>FY 2020-21 BUDGET</u>
Estimated Beginning Fund Balance			\$ 502,835
<u>Revenues:</u>			
Drug Related Fines/Other	\$ 99,320	\$ 20,000	\$ 20,000
Interest Earnings	10,347	8,000	50
Total Revenues	<u>\$ 109,667</u>	<u>\$ 28,000</u>	<u>\$ 20,050</u>
Total Funds Available			\$ 522,885
<u>Expenditures and Other Uses:</u>			
Drug Enforcement	\$ 24,478	\$ 20,000	\$ 20,000
Capital Outlay	-	-	-
Total Expenditures and Other Uses	<u>\$ 24,478</u>	<u>\$ 20,000</u>	<u>\$ 20,000</u>
Estimated Ending Fund Balance			\$ 502,885

E-CITATION FUND

	<u>FY 2018-19 ACTUAL</u>	<u>FY 2019-20 BUDGET</u>	<u>FY 2020-21 BUDGET</u>
Estimated Beginning Fund Balance			\$ -
<u>Revenues:</u>			
E-Citation Fees	\$ -	\$ -	\$ 4,500
Interest Earnings	-	-	-
Total Revenues	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,500</u>
Total Funds Available			\$ 4,500
<u>Expenditures and Other Uses:</u>			
Miscellaneous Technology	\$ -	\$ -	\$ -
Total Expenditures and Other Uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Estimated Ending Fund Balance			\$ 4,500

Note: FY 2018-19 and 2019-20 columns are shown for informational purposes only.

ADEQUATE FACILITIES TAX FUND

	FY 2018-19 ACTUAL	FY 2019-20 BUDGET	FY 2020-21 BUDGET
Estimated Beginning Fund Balance			\$ 1,655,499
<u>Revenues and Other Sources:</u>			
Adequate Facilities Tax	\$ 483,726	\$ 450,000	\$ 450,000
Interest Earnings	18,869	10,000	500
Total Revenues	\$ 502,595	\$ 460,000	\$ 450,500
Total Funds Available			\$ 2,105,999
<u>Expenditures and Other Uses:</u>			
Williamson County Contributions to Schools	\$ -	\$ -	\$ -
Transfer to Capital Projects Fund	-	-	1,450,000
Total Expenditures and Other Uses	\$ -	\$ -	\$ 1,450,000
Estimated Ending Fund Balance			\$ 655,999

POST EMPLOYMENT BENEFITS FUND

	FY 2018-19 ACTUAL	FY 2019-20 BUDGET	FY 2020-21 BUDGET
Estimated Beginning Fund Balance:			\$ 1,274,448
<u>Revenues:</u>			
Retiree Leave Payout Transfer from Gen. Fund	50,000	25,000	25,000
Interest Earnings	23,869	20,000	500
Total Revenues	\$ 73,869	\$ 45,000	\$ 25,500
Total Funds Available			\$ 1,299,948
<u>Expenditures and Other Uses:</u>			
Post Retirement Benefits and Expenses	\$ -	\$ -	\$ -
Total Expenditures and Other Uses	\$ -	\$ -	\$ -
Estimated Ending Fund Balance			\$ 1,299,948

Note: FY 2018-19 and 2019-20 columns are shown for informational purposes only.

FUEL FUND

	FY 2018-19 ACTUAL	FY 2019-20 BUDGET	FY 2020-21 BUDGET
Estimated Beginning Fund Balance:			\$ 793,210
<u>Revenues and Other Sources:</u>			
Transfer from General Fund	\$ 319,362	\$ 327,100	\$ 280,325
Transfer from Water and Sewer Fund	44,508	50,000	35,000
Interest Earnings	16,527	15,000	250
Total Revenues	\$ 380,397	\$ 392,100	\$ 315,575
Total Funds Available			\$ 1,108,785
<u>Expenditures:</u>			
Gasoline and Diesel Fuel	\$ 366,200	\$ 375,000	\$ 375,000
Total Expenditures	\$ 366,200	\$ 375,000	\$ 375,000
Estimated Ending Fund Balance			\$ 733,785

INSURANCE FUND

	FY 2018-19 ACTUAL	FY 2019-20 BUDGET	FY 2020-21 BUDGET
Estimated Beginning Fund Balance:			\$ 3,768,520
<u>Revenues and Other Sources:</u>			
Other Financing Sources - Health Insurance	\$ 3,982,426	3,811,885	\$ 3,811,885
Other Financing Sources - Workers Compensation	249,430	249,430	274,430
Interest Earnings	69,137	50,000	1,500
Total Revenues	\$ 4,300,993	\$ 4,111,315	\$ 4,087,815
Total Funds Available			\$ 7,856,335
<u>Expenditures:</u>			
Medical Claims	\$ 2,556,942	\$ 3,100,000	\$ 3,150,000
HRA Claims	479,747	450,000	425,000
Health/Life Insurance	560,944	625,000	625,000
Other Professional Services	113,995	115,000	115,000
Transitional Reinsurance Program Tax	1,531	-	-
Workers Compensation	349,143	290,000	315,000
Total Expenditures	\$ 4,062,301	\$ 4,580,000	\$ 4,630,000
Estimated Ending Fund Balance			\$ 3,226,335

Note: FY 2018-19 and 2019-20 columns are shown for informational purposes only.

DEBT SERVICE FUND

	FY 2018-19 ACTUAL	FY 2019-20 BUDGET	FY 2020-21 BUDGET
Estimated Beginning Fund Balance			\$ 3,348,710
<u>Revenues:</u>			
Transfer from General Fund	\$ 3,100,000	\$ 3,250,000	\$ 3,350,000
Bond Refunding Proceeds/Premium	-	-	-
Interest Earnings	82,093	85,000	2,000
Total Revenues and Other Sources	\$ 3,182,093	\$ 3,335,000	\$ 3,352,000
Total Funds Available			\$ 6,700,710
<u>Expenditures:</u>			
Debt Service	\$ 2,647,335	\$ 2,994,060	\$ 2,673,315
Total Expenditures	\$ 2,647,335	\$ 2,994,060	\$ 2,673,315
Estimated Ending Fund Balance			\$ 4,027,395

CAPITAL PROJECTS FUND

	FY 2018-19 ACTUAL	FY 2019-20 BUDGET*	FY 2020-21 BUDGET*
<u>Revenues And Other Sources:</u>			
Transfer from Public Works Projects Fund	\$ 2,000,000	\$ 2,750,000	\$ 500,000
Federal, State and Private Sources	133,900	1,250,000	1,815,000
Transfer from General Fund	6,860,000	-	5,000,000
Transfer from Adequate Facilities Tax Fund	-	-	1,450,000
Transfer from Emergency Communications District	-	-	-
Bond Proceeds	-	13,000,000	-
Interest Earnings	533,530	400,000	10,000
Other Financing Sources	-	-	-
Total Revenues and Other Sources	\$ 9,527,430	\$ 17,400,000	\$ 8,775,000
<u>Expenditures</u>			
Transportation	\$ 4,905,309	\$ 8,605,000	\$ 8,445,000
Parks and Recreation	1,656,855	420,000	2,950,000
General Facilities	1,357,574	18,030,000	16,830,000
Technology	2,923,098	1,535,000	1,075,000
Storm Drainage	-	170,000	230,000
Other Financing Uses	-	-	-
Total Project Appropriations and Other Uses	\$ 10,842,836	\$ 28,760,000	\$ 29,530,000

* 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 2018-19 and 2019-20 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 expenses for the City of Brentwood, Tennessee Emergency Communications District for the fiscal year beginning July 1, 2020 and ending June 30, 2021, to wit:

EMERGENCY COMMUNICATIONS DISTRICT

	FY 2018-19 ACTUAL	FY 2019-20 BUDGET	FY 2020-21 BUDGET
Estimated Beginning Net Assets			\$ 2,522,420
<u>Revenues:</u>			
Contribution from City of Brentwood			
- General Fund	484,700	484,700	484,700
TECB Operational Funding	864,126	864,125	1,039,125
Interest Earnings	51,501	45,000	1,000
Total Revenues	\$ 1,400,327	\$ 1,393,825	\$ 1,524,825
Total Funds Available			\$ 4,047,245
Expenses and Other Uses:			
Personnel Services	\$ 962,845	\$ 936,175	\$ 988,160
Operating Services	312,707	329,800	359,575
Depreciation Expense	113,600	160,000	162,640
Total Expenses	\$ 1,389,152	\$ 1,425,975	\$ 1,510,375
Estimated Ending Net Assets			\$ 2,536,870

SECTION 3. That total actual expenses 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, 2020 and ending June 30, 2021 and are provided for informational purposes.

Operating Revenues	\$ 19,602,925
Operating Expenses	\$ 19,484,625

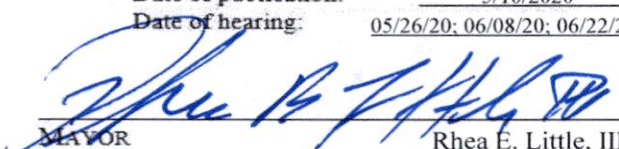
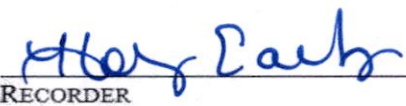
SECTION 5. That the following amounts in the Municipal Center Fund are projected operating revenues and expenses for the fiscal year beginning July 1, 2021 and ending June 30, 2021 and are provided for informational purposes.

Operating Revenues	\$ 753,800
Operating Expenses	\$ 718,180

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>5/26/2020</u>	PLANNING COMMISSION	<u>n/a</u>	
	2nd reading	<u>6/22/2020</u>	NOTICE OF PASSAGE		
			Notice published in:	<u>n/a</u>	
			Date of publication:	<u></u>	
PUBLIC HEARING					
	Notice published in:	<u>The Williamson AM</u>			
	Date of publication:	<u>5/10/2020</u>			
	Date of hearing:	<u>05/26/20; 06/08/20; 06/22/20</u>	EFFECTIVE DATE	<u>06/22/2020</u>	
	MAYOR	<u>Rhea E. Little, III</u>		RECORDER	<u>Holly Earls</u>

Approved as to form:

	
CITY ATTORNEY	<u>Kristen L. Corn</u>

ORDINANCE 2020-04

**AN ORDINANCE OF THE CITY OF BRENTWOOD, TENNESSEE TO ESTABLISH
THE TAX LEVY FOR THE FISCAL YEAR BEGINNING JULY 1, 2020 AND ENDING
JUNE 30, 2021**

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, 2020 and ending June 30, 2021, 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 2020-03.

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 05/26/2020

PLANNING COMMISSION n/a

2nd reading 06/22/2020

NOTICE OF PASSAGE

Notice published in: n/a

Date of publication: _____

PUBLIC HEARING

Notice published in: Tennessean (Williamson)

Date of publication: 5/10/2020

Date of hearing: 5/26/20; 6/8/20; 6/22/20

EFFECTIVE DATE 06/22/2020


MAYOR

Rhea E. Little, III


RECORDER

Holly Earls

Approved as to form:



CITY ATTORNEY

Kristen L. Corn

RESOLUTION 2020-26

**A RESOLUTION TO ADOPT A CAPITAL IMPROVEMENTS PROGRAM FOR THE
CITY OF BRENTWOOD FOR THE FISCAL YEARS 2021-2026**

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 2021-2026, 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: 06-22-2020

Approved as to form:


RECORDER Holly Earls


CITY ATTORNEY Kristen L. Corn

RESOLUTION 2020-52

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 2020-2021 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 2020-2021 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: 06-22-2020

Approved as to form:


RECORDER Holly Earls


CITY ATTORNEY Kristen L. Corn

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 2020)	33,275
Total assessed value in City – (Tax Year 2019)	\$3,490,020,758
Area of City in square miles	42 square miles

ROADS AND STREETS

Asphalt pavement (100.00%)	493 miles
----------------------------	-----------

CITY EMPLOYEES (FULL TIME)

City Manager's Office	2.0
Water and Sewer	26.0
Public Works & Engineering	29.0
Administration	26.5
Police (includes ECD employees)	85.5
Planning and Codes	11.0
Parks and Recreation	16.0
Library	12.0
Fire	69.0
Total City Employees	277.0

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	15
Number of fire hydrants	2,650

POLICE PROTECTION

Number of stations	1
Number of sworn personnel (Fiscal Year 2019-2020 Budgeted)	67
Number of vehicles - all radio equipped cars	74

Statistical Data

BUILDING PERMITS

<u>Fiscal Year</u>	<u>Number of Permits</u>	<u>Valuation</u>
2019	738	\$153,345,398
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

EDUCATION

Operated by the Williamson County Schools and either located in the City Limits of Brentwood or outside the City limits if the enrollment is at least 25% Brentwood residents.

<u>School</u>	<u>Number of Students</u>
Crockett Elementary School (K-5)	830
Edmondson Elementary School (K-5)	763
Kenrose Elementary School (K-5)	806
Lipscomb Elementary School (K-5)	630
Scales Elementary School (K-5)	858
Brentwood Middle School (6-8)	1,327
Brentwood High School (9-12)	1,736
Woodland Middle School (6-8)	1,023
Ravenwood High School (9-12)	1,665
Sunset Elementary School (K-5)	716
Sunset Middle School (6-8)	608
Jordan Elementary (K-5)	542
Total Students	<u>11,504</u>
Other Educational Facilities:	
Brentwood Academy (6-12, private)	<u>700</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	188,308 volumes
-------------------	-----------------

UTILITIES

Electric	Middle Tennessee Electric Membership Corporation and Nashville Electric Service
Gas	Piedmont Natural Gas Co. and Atmos Energy
Water	City owned distribution system (statements and statistics are included); portions of the City are served by Harpeth Valley Utilities District, Mallory Valley Utility District, and Nolensville Utility District. Water purchased from Harpeth Valley Utilities Service and Metro Nashville Water Services
Sewer	City owned collection system (statements and statistics are included); portions of the City are served by Metro Nashville Water Services 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	1,200
Comdata Corporation	Financial Services	1,000
DaVita HealthCare Partners, Inc.	Healthcare	719
Brookdale Senior Living	Healthcare	668
GEODIS	Contract Logistics	639
AT&T	Communications	515
Premise Health	Healthcare	500
Lattimore Black Morgan & Cain	Financial Services	402
NaviHealth	Healthcare	400
CoreCivic	Government Solutions	301
City of Brentwood	Government	277

Statistical Data

UTILITY SERVICE

Utility	Consumers	Revenues
Water	9,734	\$10,662,331
Sewer	11,496	\$7,495,822

WATER RATES

Residential, institutional, retail, and certain other commercial customers:	Inside	Outside	
First 2,000 gallons	\$12.71	\$13.35	(minimum bill)
Next 8,000 gallons	\$4.46	\$4.68	per 1,000 gallons
Thereafter	\$6.47	\$6.79	per 1,000 gallons
Water surcharge for all Brentwood water customers	\$1.20	\$1.20	per 1,000 gallons
Commercial office customers:			
Gallons equivalent to total square footage of building space	Minimum bill varies per industry - approximately \$.006355 per square foot		
Usage exceeding one gallon of water per square foot up to 10,000 gallons total usage	\$4.46		per 1,000 gallons
Thereafter	\$6.47		per 1,000 gallons

SEWER RATES

Residential, institutional, retail, and certain other commercial customers:	Inside	Outside	
First 2,000 gallons	\$15.90	\$20.85	(minimum bill)
Next 8,000 gallons	\$5.57	\$7.32	per 1,000 gallons
Thereafter	\$6.37	\$8.35	per 1,000 gallons
Wastewater surcharge for all Brentwood sewer customers	\$1.02	\$1.02	per 1,000 gallons
Commercial office customers:			
Gallons equivalent to total square footage of building space	Minimum bill varies per industry - approximately \$.00993 per square foot		
Usage exceeding one gallon of water per square foot up to 10,000 gallons total usage	\$6.97		per 1,000 gallons
Thereafter	\$7.95		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	227.98 miles
Storage capacity in gallons	14,026,000
Percent of water loss	25.4% not adjusted

SEWER COLLECTION SYSTEM

Sanitary sewer mains	294.8 miles
----------------------	-------------

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 (generally \$5,000 or more)
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.
COVID-19	Novel Coronavirus that resulted in a worldwide pandemic beginning in late 2019 and continuing into 2020. The pandemic resulted in major disruption of services in Tennessee beginning in March 2020 and is expected to result in considerable revenue losses to the City of Brentwood in Q4 FY 2020 and into FY 2021.

Glossary

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.
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.
E-Citation Fees	A fee added for each traffic citation resulting in a conviction to help offset the costs of electronic ticketing.
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 self-supporting fund 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.

Glossary

Equipment Replacement Fund	This fund provides for the systematic accumulation of funds for the 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 Accountants (AICPA) to establish accounting principles, for both profit and nonprofit entities, in the United States.
Fiduciary Fund	This fund is used in governmental accounting to report assets held in trust for others.
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 professional association representing public finance officials throughout the United States and Canada.

Glossary

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	Fund 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.
Internal Service Fund	Fund 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 Transfer	Amount 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 Fund	Fund 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.

Glossary

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 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.

Index

	<u>PAGE</u>
Adequate Facilities Tax Fund	<u>186</u>
Animal Control - (see Public Health Activity)	<u>165</u>
Appropriations Ordinance	<u>227</u>
Basis for Budgeting	<u>42</u>
Basis for Accounting	<u>42</u>
Budget Format	<u>41-42</u>
Budget Overview Tables	<u>59-66</u>
Budget Procedure	<u>43-44</u>
Capital Projects Fund	<u>197</u>
Charter Requirements - (see budget procedure)	<u>43-44</u>
City Commission - Activity	<u>112</u>
City Court - Activity	<u>114</u>
City Manager's Office - Activity	<u>115</u>
Transmittal Memorandum	<u>6-18</u>
City Recorder - Activity	<u>121</u>
Codes Enforcement - Activity	<u>142</u>
Community Relations - Activity	<u>135</u>
Debt Management Policies	<u>31-36</u>
Debt Service Fund	<u>191</u>
Transfer from General Fund	<u>175</u>
Drug Fund	<u>184</u>
E-Citation Fund	<u>185</u>
Economic Development - Activity	<u>173</u>
Education - Activity	<u>172</u>
Elections - Activity	<u>117</u>
Emergency Communications District	<u>214</u>
Engineering Services - Activity	<u>161</u>
Equipment Replacement Fund	<u>177</u>
Facilities Maintenance Fund	<u>178</u>
Finance - Activity	<u>118</u>
Fire and Rescue Department - Activity	<u>148</u>
Funds - Budget Summary all Funds	<u>53-83</u>
Fuel Fund	<u>188</u>
General Fund	<u>102</u>
Budget Summary	<u>71-81</u>
6-Year Financial Forecast	<u>71</u>
Geographic Information Systems (GIS) - Activity	<u>130</u>
Glossary	<u>246</u>

Index

	<u>PAGE</u>
Insurance Fund	<u>189</u>
Historic Sites - Activity	<u>174</u>
Human Resources - Activity	<u>131</u>
Insurance/Other Benefits - Activity	<u>143</u>
Investment Policy	<u>37-40</u>
Legal Services - Activity	<u>123</u>
Municipal Center Fund	<u>213</u>
Operating Budget Policies	<u>25-26</u>
Operating Transfers to Other Funds - from General Fund	<u>191</u>
Organization Chart	<u>22</u>
Parks and Recreation - Activity	<u>166</u>
Personnel Schedule	
Summary - All Departments	<u>218</u>
Classification and Pay Plan	<u>239</u>
Planning - Activity	<u>138</u>
Police - Activity	<u>144</u>
Post Employment Benefits Fund	<u>179</u>
Public Health - Activity	<u>165</u>
Public Library - Activity	<u>169</u>
Public Works - Activity	<u>152</u>
Public Works Project Fee Fund	<u>183</u>
Revenue Policies	<u>30</u>
Service Center - Activity	<u>159</u>
State Street Aid Fund	<u>182</u>
Statistical Information	<u>240</u>
Storm Drainage - Activity	<u>156</u>
Street Lighting - Activity	<u>157</u>
Technology - Activity	<u>127</u>
Traffic Signalization - Activity	<u>158</u>
Summary of Significant Changes by Fund	<u>57</u>
Tax Levy Ordinance	<u>237</u>
Water and Sewer Fund	<u>204</u>