



CITY OF
BRENTWOOD
TENNESSEE



Fiscal Year 2021-2022
Annual Budget

City of Brentwood, Tennessee

FISCAL YEAR 2022

(July 1, 2021 – June 30, 2022)

ANNUAL OPERATING BUDGET

Brentwood Board of Commissioners

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Mayor

Nelson Andrews

Vice Mayor

Mark Gorman

City Commissioner

Anne Dunn

City Commissioner

Regina Smithson

City Commissioner

Susannah Macmillan

City Commissioner

Ken Travis

City Commissioner

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Kirk E. Bednar

City Manager

Jay Evans

Assistant City Manager

Karen Harper

Finance Director

Budget Team / GFOA Awards

BUDGET TEAM FY 2021 - 2022

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ASSISTANT CITY MANAGER

Jay Evans

FINANCE DIRECTOR

Karen Harper

ASST. FINANCE DIRECTOR

Julie Wilson

FINANCIAL ANALYST

David Lincicome

ACCOUNTANT

Matt Bonney

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

**City of Brentwood
Tennessee**

For the Fiscal Year Beginning
July 01, 2020

Christopher P. Morill
Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Brentwood, Tennessee for the 28th consecutive year for its annual budget beginning July 1, 2020. 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 34th consecutive year for its comprehensive annual financial report (CAFR) for the fiscal year ending June 30, 2020. This certificate is a form of recognition for excellence in state and local government financial reporting.

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

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>
Budget and Financial Policy Compliance	<u>25</u>
Operating Budget Policy	<u>26</u>
Fund Balance Policy	<u>28-30</u>
Revenue Policy	<u>31</u>
Debt Management Policy	<u>32-37</u>
Investment Policy	<u>38-41</u>
Budget Format	<u>42-43</u>
Budget Procedure	<u>44-45</u>
Budget Calendar	<u>46-48</u>
Long-Term Goals and Objectives - Brentwood 2030 Plan	<u>49-54</u>
Budget Summaries	<u>55-85</u>
III. <u>CAPITAL IMPROVEMENTS PROGRAM</u>	<u>86-102</u>
IV. <u>GENERAL FUND</u>	
General Fund Revenues	<u>102-111</u>
General Fund - Activities, Expenditures and Non-routine Goals & Objectives	
City Commission	<u>113</u>
City Court	<u>115</u>
City Manager's Office	<u>116</u>
Elections	<u>118</u>
Finance	<u>119</u>
City Recorder	<u>122</u>
Legal Services	<u>124</u>
Technology	<u>128</u>
Geographic Information Systems	<u>131</u>
Human Resources	<u>132</u>
Community Relations	<u>136</u>
Planning	<u>139</u>
Codes Enforcement	<u>143</u>
Insurance/Other Benefits	<u>144</u>
Police	<u>145</u>
Fire and Rescue	<u>150</u>
Safety Center East	<u>154</u>
Public Works	<u>155</u>
Storm Drainage	<u>159</u>

TABLE OF CONTENTS

	<u>PAGE</u>
Street Lighting	<u>160</u>
Traffic Signalization	<u>161</u>
Service Center	<u>162</u>
Engineering Services	<u>164</u>
Public Health	<u>168</u>
Parks and Recreation	<u>169</u>
Public Library	<u>173</u>
Education	<u>176</u>
Economic Development	<u>177</u>
Historic Sites	<u>178</u>
Operating Transfers to Other Funds	<u>179</u>
Equipment Replacement Fund	<u>181</u>
Facilities Maintenance Fund	<u>182</u>
Post Employment Benefits Fund	<u>183</u>
Post Employment Benefits Trust (Informational Only)	<u>184</u>
 V. <u>SPECIAL REVENUE FUNDS</u>	
State Street Aid Fund	<u>186</u>
Public Works Project Fund	<u>187</u>
Adequate Facilities Tax Fund	<u>188</u>
E-Citation Fund	<u>189</u>
Drug Fund	<u>190</u>
 VI. <u>INTERNAL SERVICE FUNDS</u>	
Fuel Fund	<u>192</u>
Insurance Fund	<u>193</u>
 VII. <u>DEBT SERVICE FUND</u>	<u>195</u>
 VIII. <u>CAPITAL PROJECTS FUND</u>	<u>201</u>
 IX. <u>ENTERPRISE FUNDS</u>	
Water and Sewer Fund	<u>208</u>
Municipal Center Fund	<u>217</u>
Emergency Communications District	<u>218</u>
 X. <u>APPENDIX - SUPPLEMENTAL INFORMATION</u>	
Personnel Summary/Schedule	<u>222</u>
Appropriations Ordinance	<u>231</u>
Tax Levy Ordinance	<u>241</u>
CIP Adoption Resolution	<u>242</u>
Personnel Classification and Pay Range Resolution	<u>243</u>

Letter to Mayor and City Commission

May 5, 2021

The Honorable Members of the Brentwood Board of Commissioners:

The proposed annual operating budget for the City of Brentwood for Fiscal Year 2022, beginning July 1, 2021 through June 30, 2022, 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 2022-2027 and the proposed Non-Routine Work Plan for Fiscal Year 2022.

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 13, 2021 to review this proposal with the City Commission prior to formal consideration of the appropriations and tax rate ordinances. First reading is scheduled for the Monday, May 24, 2021 meeting and final reading on Monday, June 28, 2021. 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 14, 2021 regular meeting.

The Fiscal Year 2022 budget reflects net expenditures for all funds totaling **\$79,454,375**. This represents a significant decrease (\$-12,729,555 or -13.8%) from the adopted FY 2021 budget due primarily to reduced expenditures in the Capital Projects Fund. As always, various funds reflect either increases or decreases in appropriations from the previous year. Funds reflecting significant increases or decreases compared to FY 2021 include the Capital Projects Fund (-\$18,960,000 or -64.2%), General Fund (-\$2,289,165 or -5.0% because FY 2021 included a \$5 million fund balance transfer and no such transfer is planned in FY 2022), Adequate Facilities Tax Fund (-\$1,450,000 or -100%), Equipment Replacement Fund (\$1,401,625 or 90.4%), State Street Aid Fund (\$565,000 or 49.8%), Facilities Maintenance Fund (\$540,000 or 90.0%), Public Works Project Fund (\$-500,000 or -100%), Water and Sewer Fund (\$427,265 or 2.2%), and the Emergency Communications District (\$271,585 or 18.0%).

Economic Outlook

Compared to when this same memo was being drafted in mid-April of 2020, the level of economic uncertainty is much improved. While hospitality related industries such as hotels and restaurants were certainly hit hard during the past year, the dire economic projections from a year ago were not realized in Brentwood. After the initial few months of the pandemic, local option sales tax revenues, the largest source of General Fund revenue, rebounded strongly, and is up 9.2% year over year for the first eight months of the fiscal year. A significant part of this boost is due to residents shifting some in-person spending to online and recent state law changes that allow the City to receive direct distribution of online sales tax collections from resident purchases. It should be noted that the positive sales tax results also carry over to the broader state shared sales tax distributions, which are up 7.6% year over year for this same eight-month period.

New single-family housing starts were up 13% in calendar year 2020 compared to 2019 but remain at a manageable growth level of 139. Several new subdivisions are under development or in the planning stages which will continue to provide a supply of buildable lots. Overall demand for residential real estate in Middle Tennessee and Williamson County/Brentwood particularly is at its highest levels ever. The residential resale inventory is near record lows while the demand is high from many out of state individuals attracted to Tennessee's positive economic and tax climate and Brentwood's high quality of life. The resulting impact on existing property values will be realized when the new appraised values are released soon. In the new home construction market, few, if any, homes are available for under

Letter to Mayor and City Commission

\$1 million, with many going for well more than that amount.

New commercial development and redevelopment continued at a somewhat slower pace in FY 2021. The final office building at the Virginia Springs development was completed in late 2020, a new hotel in the Hill Center development is set to open later in calendar year 2021, and a new two story office building is under construction on Harpeth Drive in the Town Center area. A new office building on Franklin Road north of Holly Tree Gap will also be completed later this year. 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 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 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.

Despite the economic uncertainty that existed when the FY 2021 budget was adopted, the City remained committed to continue fully funding 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. Thankfully, with the stronger than expected revenue collections in the first half of FY 2021, the City Commission was also able to address delayed employee pay adjustments mid-year. With economic conditions continuing to strengthen and vaccine availability now widespread, the signs are positive for a more normal FY 2022 budget process that looks to capitalize on Brentwood's economic strengths to continue addressing the needs of the community in a prudent and proactive manner.

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 2021 General Fund operating transfer of **\$4,015,000** to the Capital Projects Fund before June 30, 2021. The transfer is possible due to positive revenue collections in the current fiscal year over original budget estimates. Carrying out capital improvements in this manner allows the City to reduce the amount of long-term debt that needed to meet the needs of the community.

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, 2021 of \$38.95 million** or an amount equivalent to 90% of the FY 2022 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, an additional transfer of \$3 million to the Debt Service for the early repayment of two capital outlay notes, a

Letter to Mayor and City Commission

\$670,000 year-end transfer to the Equipment Replacement Fund for purchase of new equipment, and a \$315,000 year-end transfer to the Facilities Maintenance Fund for Ravenswood Mansion maintenance projects and fund balance replenishment. 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, 2021 is \$4,414,000, an amount that is equivalent to 155% of the FY 2022 debt obligations of \$2,838,850.

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 2022 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 special census counted 43,889 residents, and we await the results of the 2020 Federal census. Brentwood functions as a City with a population near 60,000 when the 15,000+ office park employees during non-pandemic times 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 63% of the total General Fund budget is allocated to personnel services. Our departments continue to focus on identifying equipment, technology and processes that allow our existing employees to deliver services more efficiently and to keep staffing levels as low as possible.

The FY 2022 proposed budget reflects **seven (7) new full-time positions** across all funds. This brings the total full-time employee count in all funds 284 total positions. The 284 full-time positions in the FY 2022 budget compared to 140 full-time positions in the FY 1991 budget represents an 103% increase in thirty (31) years. However, the resident population has increased by 168% during the same period. In effect, the City will have 6.5 full-time employees per 1,000 residents in FY 2022 versus 8.54 in FY 1991 or 24% less. To put this productivity gain in perspective, if the City was operating and delivering services in FY 2022 with the same per capita staffing arrangement in FY 1991, the City would today have 375 full-time employees or 91 more than in the proposed budget with an additional cost obligation to the City in excess of \$10.1 million annually. To pay for this additional staffing would have required an 83% property tax increase, a corresponding \$10.1 million or 23% cut in existing City services, or a combination of tax increases and service reductions.

This accomplishment is even more significant when one considers during this same period the growing demand for basic services from additional residential dwellings, increased residential and employment population, expanded office and retail development, and growing citizen expectations for more and better services from their city government. Since 1991, there has been a dramatic increase in traffic and calls for police services in Brentwood due to our strategic location in the Nashville Metropolitan area and from development in the Cool Springs area. The Service Center and Safety Center East facilities with two fire stations and a larger, more extensively used Public Library were opened and fully staffed. Our park system has expanded greatly to 1,027 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 14,740 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.

While the originally adopted FY 2021 budget did not include any employee pay adjustments due to the economic uncertainty related to the pandemic, the Commission was able to approve a 4% mid-year market adjustment for all employees that provided a great boost to morale during a difficult year. As we look ahead to FY 2022, the labor market in Middle TN is as strong as ever. Thus, we must continue concentrate on maintaining a competitive compensation plan. The FY 2022 proposed budget includes funding for pay plan adjustments totaling 4%, with 2% proposed as a market adjustment for all employees and the remaining 2% allocated to each department for merit based salary adjustment at the discretion of department heads based on employee performance evaluations.

General Fund

REVENUES

The proposed FY 2022 General Fund budget will be balanced with projected revenue collections during the fiscal year. Projected revenue for FY 2022 will be **\$43,432,100**, up \$2,701,400 or 6.6% from the original, pandemic influenced FY 2021 budget of \$40,730,700.

Major changes (up and down) in individual revenue accounts compared to FY 2021 budget amounts are summarized below:

- **Local Sales Taxes** – up \$2,540,000 (15.9%) to \$18.54 million. While a significant increase from FY 2021's budget amount, this amount is still conservative given FY 2021 local sales tax collections are up 9.2% year over year for the first eight months of the fiscal year and are projected to exceed \$21 million. Also, the City began to receive the proceeds from the ½ cent sales tax increase during the last quarter of FY 2021, so FY 2022 will reflect the full year impact of this increase, with those funds primarily targeted for future capital project needs.
- **State Shared Sales Tax** – up \$300,000 (8.8%) to \$3.8 million based on continued strong sales tax growth across the state, with FY 2021 year-end projections at \$4.25 million.
- **Real and Personal Property Taxes** – up \$240,000 (1.9%) based on actual 2020 tax assessments. To be conservative, no growth from new development completed in 2020 is included in this amount, and it is assumed that the Commission will not increase the effective tax rate once established following the 2021 property reappraisal cycle.
- **Wholesale Liquor Taxes** – up \$75,000 (8.3%) based on continued strong growth trends in this revenue source.
- **Business Taxes** – up \$50,000 (2.7%) from the FY 2021 budget amount, which was very conservative due to the virus-related economic downturn.
- **Corporate Excise Tax** – up \$50,000 (66.6%) to \$125,000 based continued strong revenue trends over the past several years.

Letter to Mayor and City Commission

- **Rental Income from ECD** – new revenue of \$47,000 representing six months of rent from the Emergency Communications District to the General Fund for the use and occupancy of space within the new Police Headquarters facility.
- **Interest Earnings** – up \$40,000 (80.0%) due to the slightly more favorable banking services agreement implemented in FY 2021.
- **Hotel/Motel Taxes** – down \$560,000 (-36%) to \$1 million primarily because the FY 2021 estimate for this revenue source was overly optimistic regarding the continuing impact of reduced business and leisure travel due to the pandemic. While this \$1 million budget amount reflects a significant reduction from FY 2021's budget, it does reflect anticipated improvement compared to the projected FY 2021 year-end actual collections of \$640,000.
- **Hall Income Tax** – down \$75,000 (-100%) to recognize elimination of this tax during FY 2021.
- **Municipal Court Fines** – down \$50,000 (-33%) based on recent trends.

Based on the FY 2022 budget for property tax revenue collections and the FY 2021 effective property tax rate of **\$0.36**, each 1 cent on the property tax rate generates slightly more than \$348,600 for the General Fund. At the time this memo is being written, Williamson County has yet to release the 2021 property reappraisal data or the proposed new effective tax rate. Given the strong growth in property values, it is certain that the new effective tax rate will be set lower than the current rate. Once established, that new effective property tax rate will represent the same effective City tax rate for the 31st 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 \$720 for the “average” home in the community that is valued on the tax rolls at \$800,000.

EXPENDITURES

The proposed FY 2022 General Fund expenditure budget totals **\$43,429,490**, a decrease of \$2,289,165 from the FY 2021 adopted budget. Note that this year over year comparison is skewed by the fact the FY 2021 budget included a one-time \$5 million fund balance transfer to the Capital Projects Fund for completion of the Police Headquarters project and the final payment on the Windy Hill Park property.

Proposed General Fund operating expenditures in FY 2022 net of inter-fund transfers are \$38,879,790. This represents an increase of \$3,065,835 or 8.6% over the FY 2021 pandemic budget of \$35,813,955. Annual inter-fund transfers proposed in FY 2022 total \$4,549,700, a decrease of \$355,000 (-7.2%) compared to FY 2021.

Please see the summary breakdown below :

GENERAL FUND COMPARISON

	FY 2021	FY 2022	Difference	%
Operating Expenditures	\$35,813,955	\$38,879,790	\$3,065,835	8.6%
Inter-Fund Transfers	4,904,700	4,549,700	-355,000	-7.2%
Fund Balance Transfers	5,000,000	-	-5,000,000	-100%
Total	\$45,718,655	\$43,429,490	-\$2,289,165	-5.0%

Approximately 8.2% of the total General Fund budget (\$3,557,180) is allocated for capital investment. This includes a \$2,055,000 in transfers to the Equipment Replacement Fund from various departments, a \$350,000 transfer to the Fa-

Letter to Mayor and City Commission

cilities Maintenance Fund, \$800,000 for street resurfacing, \$50,000 for drainage improvements, plus direct purchases of new and replacement equipment/software totaling \$302,180.

Significant expenditure changes in the FY 2022 General Fund budget totaling a net \$2,463,250 increase include the following:

Pay Plan and Salary Adjustments for Existing Employees - \$1,625,000 (est.)

Maintaining a competitive pay plan that recognizes quality performance and extra efforts by our employees continues to be a high priority for the FY 2022 proposed budget. This need is compounded by the extremely competitive labor market in Middle TN and the fact many of our employees are forced to commute significant distances to work in Brentwood.

The full cost of pay plan and salary adjustments for existing employees as reflected in the proposed FY 2022 budget reflects essentially an approximate 8.2% increase when compared to the adopted FY 2021 budget. This is because the FY 2022 budget amount must include both the FY 2021 mid-year 4% market adjustment approved by the City Commission in November 2021, but not included in the adopted FY 2021 budget, as well as proposed pay adjustments to be effective in FY 2022.

As a result of the need to remain competitive in the Middle Tennessee labor market, funding is proposed in FY 2022 for a **2.0% market pay adjustment** for all employees. This market adjustment will also increase the minimum and maximum levels of the various pay grades in the City's compensation plan by 2.0%. The baseline, entry pay for the lowest positions in the Classification and Pay Plan (Group A) will be \$13.35 per hour following this market adjustment. Funding is also proposed for a **2.0% merit pay allowance** to be allocated to each department and distributed by department heads to all employees based upon performance evaluation scores.

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

New Positions - \$498,000

The proposed FY 2022 budget provides for six (6) new firefighters in the Fire and Rescue Department and one (1) new Network Technician position within the Technology Department. The six new firefighter positions are the minimum needed to plan for staffing of Fire Station 5 when it opens in fall of 2022. Three of these positions will be hired at the beginning of the fiscal year and the other three will be hired in January of 2022. Under this arrangement, only the equivalent cost of 4.5 positions is reflected in the FY 2022 budget with the additional cost of the remaining 1.5 equivalent positions to be absorbed in the FY 2023 budget.

The proposed Network Technician position was originally planned to be included in the FY 2021 budget but was a casualty of cuts made during the pandemic. This position is necessary simply to maintain adequate technology support and staffing amid ever-increasing operational dependence on technology additions and upgrades by all departments. With this addition, technical staffing in the Technology Department will be seven (7), including the Director. This provides the equivalent of one staff person to support every forty employees.

Debt Service Fund Transfer - (\$-355,000)

In early FY 2021, the City Commission authorized the use of approximately \$3 million from the undesignated General Fund balance to pay off two capital outlay notes originally issued in 2018. These funds were available due to greater than expected FY 2020 year-end revenue collections, primarily from the Hall Income Tax. As a result of this repay-

Letter to Mayor and City Commission

ment, the General Fund annual transfer to the Debt Service Fund is proposed to be reduced by \$355,000.

Police Headquarters Operating Costs - \$339,300

With the new Police Headquarters building scheduled to be fully occupied in May 2021, the City will begin incurring operating costs including utilities, janitorial services, insurance, landscaping maintenance, etc. Note that this FY 2022 budget amount reflects a full year's estimated operating costs while the FY 2021 budget reflected only one-quarter of a year's projected operating costs. Many of the amounts in the proposed FY 2022 budget are estimates given the lack of any actual cost data for building operations. The Commission should expect that this budget activity will be further refined in the FY 2023 budget once actual operating expenses are known.

Equipment Replacement Fund Contributions - \$210,500

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 2022 increase in contributions from various departments reflects updated future replacement cost estimates and new equipment added to the replacement schedule in FY 2021, such as two new grapple trucks in Public Works and a considerable amount of new technology equipment installed in the Police Headquarters. These increases are reflected in the individual department operating budgets.

Radio System Maintenance Costs - \$146,250

The Technology Department budget reflects a significant increase to reflect the full year cost (\$195,000) for ongoing system maintenance and support associated with the new regional radio system. Note that this FY 2021 budget amount reflected only one-quarter of the annual cost.

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 2022 will be \$2,055,000, up \$210,500 from FY 2021. Transfers are provided from the Technology Department (\$705,000), Police Department (\$600,000), Fire and Rescue Department (\$422,000), Public Works Department (\$276,500), Parks and Recreation Department (\$35,500), and Traffic Signalization activity (\$16,000). Proposed FY 2022 purchases total **\$2,951,625** and include computer equipment and software (\$466,000), a tandem axle dump truck, tractor, and a new street sweeper for Public Works (\$455,000), nine (9) police vehicles with accessory equipment (\$350,000), and two fire apparatus for the Fire and Rescue Department (\$1,680,000), one of which is new for Station 5. Note that funding in the Equipment Replacement Fund for the new equipment items (\$1,185,000) is proposed to be provided through a combination of a FY 2021 year-end transfer of excess revenues from the General Fund (\$605,000) and projected state grant funds (\$580,000).

Letter to Mayor and City Commission

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 2022 funding is provided through an annual operating transfer from the General Fund of \$350,000, the same amount as FY 2021, a FY 2021 year-end transfer of \$315,000 from excess revenues, \$340,000 from a state grant, plus the available fund balance. Projects totaling **\$1,140,000** are proposed for funding in FY 2022. This includes \$480,000 for the Parks & Recreation Department for miscellaneous park repairs, bleacher replacements, Ravenswood Mansion repairs, and parking lot resurfacing, \$60,000 for asphalt overlay of existing trail sections and a continued engineering assessment of bikeway bridges, \$435,000 for projects at the Library including replacement of a chiller unit and the building management system, \$120,00 for various projects at the Service Center, and \$45,000 for parking lot maintenance and other projects as needed at the Safety Center East.

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 2022 annual trust contribution will remain approximately the same \$1,135,000 based upon the results of the 2021 actuarial study. 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 2021.

Letter to Mayor and City Commission

SPECIAL REVENUE FUNDS

State Street Aid Fund

The FY 2022 proposed budget for the State Street Aid Fund is **\$1,700,000**, which reflects a \$565,000 increase from FY 2021. Please note that FY 2021's budgeted amount was reduced to reflect \$465,000 in state grant funding in the Capital Projects Fund that was dedicated to street resurfacing.

The State of Tennessee distributes a portion of the state gasoline tax collected per gallon to all cities based on population with the proceeds historically used by Brentwood for the annual street-resurfacing program. FY 2022 projected revenue from the state gas tax is \$1,600,000, up \$195,000 from the pandemic affected FY 2021 budget amount. Note that actual FY 2021 collections are projected at \$1,575,000. The total investment for resurfacing in FY 2022 is \$2.5 Million, a \$100,000 increase from the FY 2021 total allocation. This includes \$1,700,000 from the State Street Aid Fund and \$800,000 from the General Fund (Public Works Department). Resurfacing decisions are made after an annual field inspection and priority ranking of roads relative to condition, use and available funding.

Public Works Project Fund

This fund separates the collection of special road impact fees under the Public Works Project Fee ordinance. Fees are calculated based on the specific traffic demand from new land use and are collected prior to the issuance of a building permit. Funds collected must be spent on eligible road projects, which are identified in the Capital Improvements Program. There is no proposed use of funds in the FY 2022 budget. Projected revenues are \$650,000, reflecting approximately 120 new housing starts with no new commercial developments projected. The estimated fund balance at the end of FY 2022 is approximately \$1.875 million. 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 and provides for annual inflation-based adjustments to the fee schedule. The first such annual adjustment was approved in November of 2020.

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 2022 budget is **\$20,000**, which provides for the annual purchase of educational materials for the DARE program.

Letter to Mayor and City Commission

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 2022. There is no proposed use of funds in the FY 2022 budget. The estimated fund balance at the end of FY 2022 is \$1.25 million.

INTERNAL SERVICE FUNDS

Fuel Fund

This internal service fund was established with an initial investment in June 2009. All gasoline and diesel fuel is purchased through competitive quotes and stored in tanks located at City facilities. User departments then purchase gas or diesel fuel from this fund at a fixed rate per gallon established at the beginning of each fiscal year. The goal is to "level out" over multiple years the cost of gasoline and diesel fuel to user departments and avoid a significant budgetary impact that can occur unexpectedly during periods with rapid fluctuations in fuel cost. This is accomplished by accumulating extra funds during periods with lower gas and fuel cost so that the "internal" price to departments can remain stable during volatile periods in the market. As a result, the Fuel Fund generated a significant fund balance (over \$850,000 at the end of FY 2020 and projected at over \$940,000 at the end of FY 2021. While fuel prices have risen the past few months, this strong fund balance allows for the cost of fuel charged to each user department to remain unchanged in FY 2022 at \$1.70 per gallon unleaded and \$2.15 per gallon for diesel. Projected revenue for the fund from departments in FY 2022 is \$328,900 with fuel purchases 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 (soon to be Premise) clinic expenses, group vision insurance premiums, HRA claims and benefit plan consult-

Letter to Mayor and City Commission

ant 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 2022, total estimated expenditures in the combined Insurance Fund are **\$4,755,000** with projected revenue of \$4,329,070. The total projected expenditures for the health insurance division are \$4,440,000, which is a small \$125,000 budgeted increase from FY 2021. 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 \$336,920, an increase of \$62,000 primarily related to the new positions added in the budget. The fund's net position at the end of FY 2020 was just under \$3.5 million.

DEBT SERVICE FUND

The Debt Service Fund consolidates payment of interest and principal associated with the City's General Obligation debt. The City's budget policy is to strive to have a fund balance that exceeds one year's debt obligations. The projected fund balance as of June 30, 2021 is \$4,414,370 which is 155% of projected FY 2022 debt service payments of \$2,844,850. Total projected revenues for the fund in FY 2022 are \$2,997,000 with the annual transfer requirement from the General Fund being \$2,995,000, a decrease of \$355,000 from FY 2021 in recognition of the early payoff of two capital outlay notes during FY 2021. Note that the next proposed G.O. Bond issue is in FY 2023, at which time the need for any future increases in the General Fund transfer amount will be determined.

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 2022 proposed budget at **\$10,570,000** 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 2021 or earlier that will be continue in FY 2022, and projects that will be designed and/or initiated in FY 2022 but completed in FY 2022 or later. There are 27 capital projects proposed for funding in FY 2022. Several of the largest projects include: final design and initial construction work on Fire Station 5 (\$2,700,000); various traffic signal improvements including the CMAQ grant work (\$1,430,000); initial design work on Ragsdale Road improvements (\$750,000); final design, ROW acquisition and initial construction on intersection improvements at Murray Lane and Holly Tree Gap (\$730,000); and continued construction oversight and ROW settlements on the Franklin Road project (\$510,000).

Primary funding sources are a FY 2021 year-end special appropriation transfer of \$4,015,000 from excess current revenues in the General Fund for multiple projects, \$1,465,000 in intergovernmental revenues, and \$650,000 in potential private sources. More information on the FY 2022 projects is provided in the detail budget for the Capital Projects Fund and the CIP document.

Letter to Mayor and City Commission

ENTERPRISE FUNDS

Water and Sewer Fund

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

Water sales, sewer charges, and other revenues are expected to generate \$19,444,210 during FY 2022 with tap fees projected at an additional \$610,000. Non-capitalized operating expenses, including interest payments on prior debt issues and depreciation, are projected at **\$19,911,890**. The proposed FY 2022 revenue budget for the Water and Sewer Fund does not reflect any projected change in rates. A rate study is currently underway, but any final rate adjustment recommendations are being held pending clarification on the potential use of recently approved Federal COVID relief funds on water and sewer capital projects.

The most significant expenses in FY 2022 include: the cost of purchasing water from Harpeth Valley and Metro Water Services (\$7.77 million); wastewater treatment services from Metro (\$3.2 million); mandatory expenses for depreciation over the estimated life of the asset (\$3.125 million); and, interest payments associated with the issuance of 20 year bonds for sewer rehabilitation and water capacity improvements since 2010 (\$426,815). Almost 73% 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 \$15,900 in rent from the Emergency Communications District for the six months they are expected to be located in the building during FY 2022.

Total operating expenses for the Municipal Center Building are projected at **\$725,640** in FY 2022, a \$7,460 increase from FY 2021. Note that enterprise fund accounting requires the expensing of depreciation for future replacement of assets, projected at \$275,000 in FY 2022. Capital funding of \$1.75 million is programmed for space modifications/renovations of the building over the next two fiscal years following the departure of the Police Department and ECD.

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. Effective January 1, 2021,

Letter to Mayor and City Commission

this fee was increased to \$1.50. 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 more than this base amount. For FY 2022, the increase in the base fee for a full year is projected to result in an additional \$239,000 in revenue. In addition to the 911 user fees, the District receives an operating transfer from the General Fund. The FY 2022 proposed transfer is \$484,700, the same as in FY 2021.

The proposed expenditure budget for FY 2022 is **\$1,781,960**, up approximately \$271,585 (18%) from the FY 2021 budget. Note that the budget includes a one-time write-off of the undepreciated value of the existing ECD space, City Hall UPS, and other miscellaneous technology equipment (\$114,000) due to the planned relocation of this function to the new Police headquarters facility during FY 2022.

ACKNOWLEDGEMENTS

The preparation of the FY 2022 operating budget along with the six-year Capital Improvements Program and Non-Routine Work Plan represents a significant effort by the operating departments, the Finance Department and the City Manager's office. The goal is to prepare a comprehensive budget package that meets the criteria of the Government Finance Officers Association's (GFOA) Distinguished Budget Presentation Award program. The City received the award for the FY 2021 document for the 28th year in a row. 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 2022, there are 284 full-time employees authorized.

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

Median Family Income: \$168,688 ⁽¹⁾

Median Age: 41.7 ⁽¹⁾

Poverty Rate: 2.5% (vs 15.2% for TN) ⁽¹⁾

Median Home Sale Price: \$1,269,891 ⁽²⁾

Bachelor's or higher: 76.1% (vs. 27.3% for TN) ⁽¹⁾

Avg. ACT Score: 27.5 (vs 19.9 for TN) ⁽³⁾

Diversity: 88.1% White; 7.3% Asian; 1.9% Black; 2.7% multi-race ⁽¹⁾

¹ U.S. Census Bureau, American Community Survey, 2019 (published September 2020)

² Williamson County Association of Realtors, March 2021

³ Tennessee Department of Education, November 2020

Economic Outlook

The impact of COVID-19 is the key economic takeaway from 2020. Prior to the pandemic, the economy was enjoying the longest continuous economic expansion (10 years and 8 months) since the 1850s. For twenty consecutive quarters prior to calendar year 2020, the annualized growth rate of GDP ranged between 0 and 5%. In contrast, it declined by 31.4% in the second quarter of 2020 but was followed by a record-breaking 33.1% growth in the third quarter. The U.S. economy saw strong growth in the first quarter of 2021 and as a result, real GDP is nearing its pre-pandemic peak level. Consumption spending, which accounts for more than two-thirds of U.S. economic activity, grew by an annual rate of 10.7 % in the first quarter. The nation's labor market continues to recover, but employment levels are still below the pre-pandemic peak.

Along with the U.S., Tennessee also experienced economic volatility. From March to April 2020, nearly 400,000 Tennesseans lost their jobs, and the unemployment rate went from a record low 3.3% to a record high 15.5% in a one-month period. Since then, the State has added 287,400 jobs back to payroll. As of April 2021, Tennessee's unemployment rate was 5.0%, compared to the national rate of 6.1%. As of April 2021, Tennessee tax revenues shot up by 90.9% as compared to the same month last year, and fiscal year-to-date tax revenues are up 14.7%. Even though current collections are being compared to the depressed collections from April 2020 when the state economy was just starting to reopen, these significant increases point to positive economic growth for Tennessee. Sales tax revenues rose by 40.2% as compared to the same month last year, thanks in part to recently implemented legislative changes requiring marketplace facilitators to collect sales tax on online transactions.

TENNESSEE DATA			Current Period	% Change (year-over-year)
Personal income (millions of dollars) [2020Q4]			346,787	3.3%
Total tax revenue (millions of dollars) - monthly [2021-April]			2,473	90.9%
Sales tax revenue (millions of dollars) - monthly [2021-April]			1,074	40.2%
Franchise & excise tax revenue (millions of dollars) - monthly [2021-April]			1,007	319.3%
Total nonfarm employment (in thousands) - monthly [2021-April]			3,061	10.4%
Manufacturing employment (in thousands) - monthly [2021-April]			345	17.1%
Leisure and hospitality employment (in thousands) - monthly [2021-April]			302	39.2%
Unemployment rate (%)				
April 2021			February 2021	
			April 2020	
Rate			Rate	Change
5.0			5.1	-0.1
			15.8	-10.8

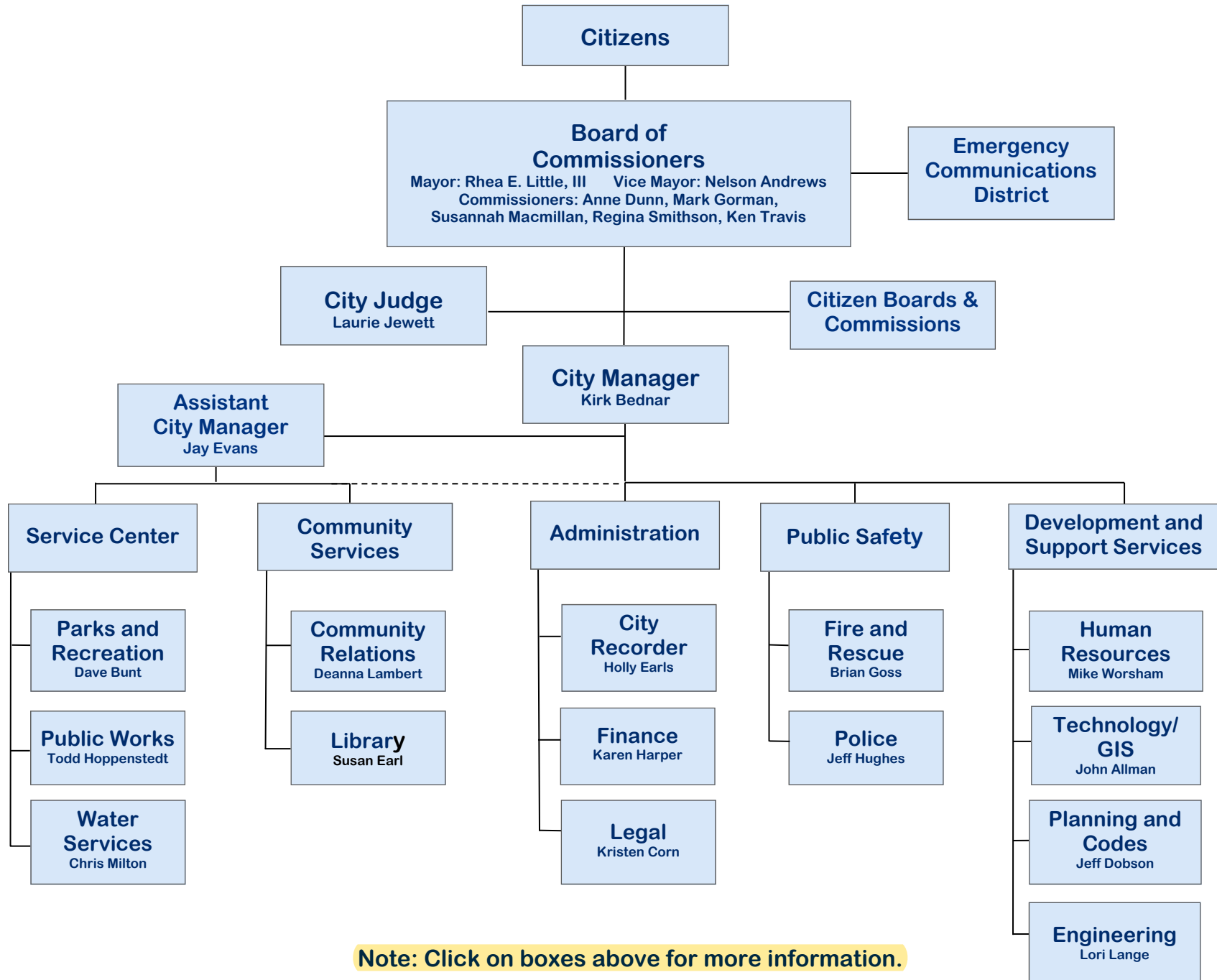
Economic forecasts predict that the State's real GDP will surpass its pre-pandemic peak level by the end of 2022. While non-farm payrolls may not fully recover until 2023, some sub sectors may take even longer, and the recovery may not be evenly distributed. The State's leisure and hospitality sector, one of the hardest hit by the pandemic, is not expected to fully recover until 2024 and employment in the manufacturing sector is projected to remain below pre-

pandemic levels throughout the next decade. Even within the manufacturing sector, the recovery has been uneven, as factories that provide popular consumer goods have seen a surge in demand, while those relying on business-to-business sales continue to struggle. The recovery has also been uneven across wage distribution. Among high wage workers, the labor market has largely recovered, whereas employment among lower and middle wage workers are still depressed. The unemployment rate in Williamson County, where the City of Brentwood is located, has recovered faster than many other counties within the State. Additionally, Williamson County registered the 22nd highest average income across all counties in the nation.

Robust growth in new entity business filings also suggests strong economic growth for Tennessee in the near term. Historically, growth in new entity filings has been a good leading indicator for nonfarm employment, personal income, and total tax revenue growth in Tennessee. Annual reports also saw strong gains in the second quarter, as compared to the depressed levels from the same quarter last year.

Tennessee's long-term outlook generally reflects ongoing growth for the state economy. In his annual Economic Report to the Governor, University of Tennessee economist Dr. Matthew Murray projects real GDP for Tennessee to advance over the next decade at a compound annual growth rate (CAGR) of 2.4% per year vs. a projected 2.6% per year for the national economy. Nominal personal income is projected to grow by 4.3%, slightly ahead of the 4.2% growth rate for the nation. Per capita income is projected to grow by 3.5% per year, matching the CAGR for the nation. Over the next decade, manufacturing output is expected to expand by 2.4% CAGR which is much faster than the projected .5% national rate.

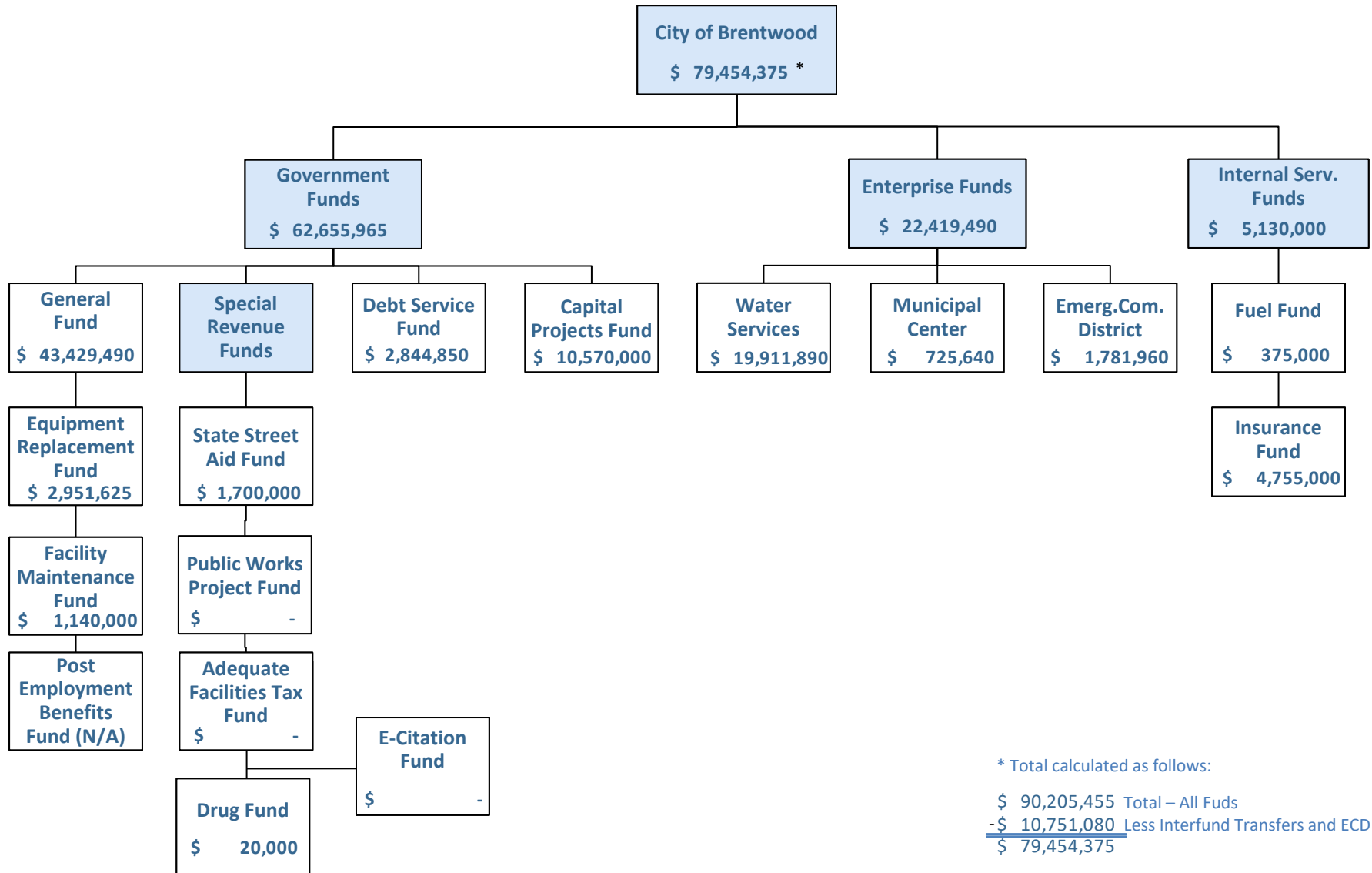
City of Brentwood



Note: Click on boxes above for more information.

Organization of Funds

Governmental, Enterprise, and Internal Service Funds



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					

Budget and Financial Policy Compliance

Within the Operating, Fund Balance, Revenue, Debt Management, and Investment policies, specific limitations are established to ensure the long-term health of city finances. The primary metrics are identified below, as well as how compliance is demonstrated for this fiscal year.

Policy	Requirement	Demonstrated Compliance
Operating Budget Policy	General Fund Fund Balance Requirement: 40% of annual operating expenses	Estimated ending fund balance is 88.6% of annual operating expenses
	Water and Sewer Fund Retained Earnings Requirement: 180 days of budgeted annual operating expenses	Estimated Water and Sewer Fund Retained Earnings, \$54.9 million, are in excess of 180 days of budgeted annual expenses.
Fund Balance Policy	Strive to maintain Debt Service Fund fund balance equal to (1) year's General Obligation debt service	Debt Service Fund Fund Balance equals 16.5 months of debt service
Debt Management Policy	General Obligation debt – seek to limit total outstanding GO debt to no more than 5% of total assessed value of taxable property	Total debt service equals 0.81% of taxable value
	Total annual debt service for long term debt will not exceed 15% of total operating budgets for General Fund and State Street Aid Fund	Total debt service equals 6.3% of GF and SSA budgets
	Water and Sewer Debt service coverage ratio, excluding tap fees, of 1.0 times total annual Water and Sewer debt service payments	Water and Sewer Debt Service ratio, excluding tap fees equals 9.2 times total annual Water and Sewer Debt Service payments.
	Strive for highest possible credit ratings	Most recent ratings: Moody's: Aaa S&P: AAA

Operating Budget Policy

1. When preparing the operating budget, the City of Brentwood, TN [the “City”] 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 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 recommending 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 2030 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 affected 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 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 more than forty percent (40%) of annual operating expenditures 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 more than 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, TN [the “City”] 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 City Commission. Amounts classified as committed are not subject to legal enforceability like restricted resources; however, they cannot be used for any other purpose unless the Commission 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 City Commission or a designee authorized by the City Commission for a specific purpose in accordance with policy established by the City Commission. 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) for all governmental funds.

Governmental Fund Type Definitions

The City’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 City Commission 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 (generally 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 City Commission 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 City Commission 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 City Commission as set forth in the annual budget (and any amendments thereto) for expenditures associated with the acquisition, design, and construction of 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 more than forty percent (40%) of annual operating expenditures 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 non-spendable, restricted, committed, and assigned fund balance will be determined. Any residual general fund balance amounts will be classified as unassigned.

Revenue Policy

1. The City of Brentwood, TN [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 City 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 of Brentwood will also adhere to any lawfully promulgated rules and regulations of the State of Tennessee and those promulgated under the Code.
- 3) All debt shall be formally authorized by resolution of the City 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 all eligible bidders. Unless all bids are rejected, the debt will be awarded to the bidder providing the lowest true interest cost if 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 because of a bid submitted in a publicly advertised competitive sale conducted using an industry standard, electronic bidding platform shall not be subject to this disclosure. No disclosure is required that would violate any rule or regulation of professional conduct.

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 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, TN, [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, Authorized and Suitable Investments).
- 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, Diversifications, 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 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, 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, considering 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 in an amount exceeding \$5,000,000 shall also be approved by the City Manager. The Investment Officer, Finance

Investment Policy

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, 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 LGIP or collateralized money market funds to ensure that appropriate liquidity is maintained 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 Facilities Fund are used to account and report the proceeds of 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 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 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. A budget work session is held with the City Commission by mid-May to review the

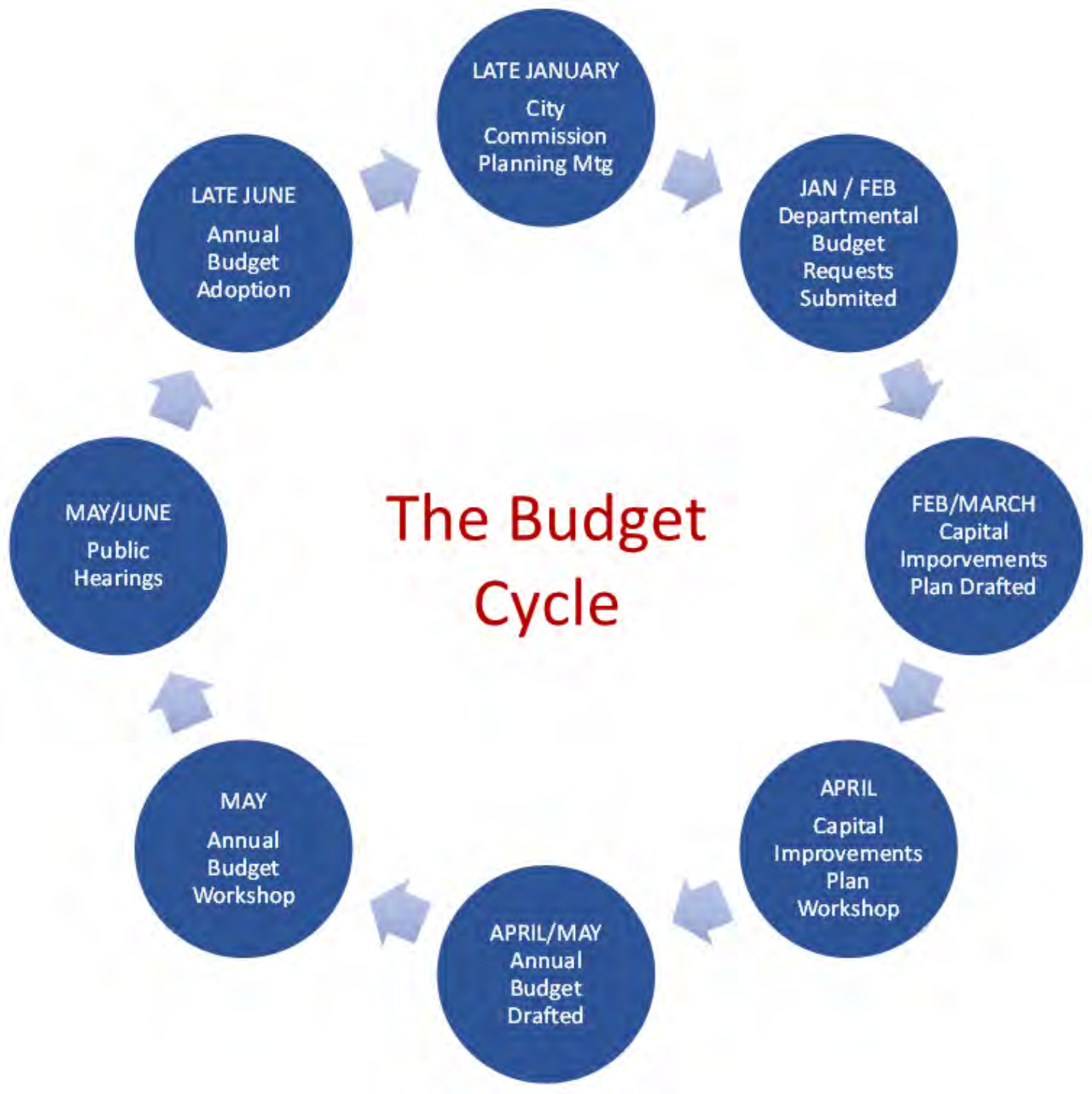
Budget Procedure

proposed operating budget and proposed non-routine work plan. This session provides the opportunity for the City Commission to ask questions about the Proposed Budget and to request additional information as needed.

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

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

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



Budget Calendar

Date		Event	Responsibility
Start	Completion		
12/01/20	12/31/20	Preparation of initial six-year Capital Improvements Program requests (FY 2022- FY 2027)	Finance Director, Assistant City Mgr., and affected Department Heads
01/04/21	01/27/21	Submission of budgets, narratives and schedules to Finance Department.	All Department Heads
	01/28/21	Initial work session to provide policy input and direction on FY 2022 proposed budget (Annex Room)	City Commission, City Manager and all Department Heads
02/01/21	02/12/21	City Manager's department meetings on FY 2022 Budget	City Manager with Department Heads
	03/08/21	Submission of Draft Capital Improvements Program Document to City Manager for final staff review	Assistant City Manager Finance Director
03/22/21	04/05/21	Preparation and submission of draft departmental Non-routine Work Plans to the City Manager for FY 2022	All Department Heads
	03/22/21	Draft six-year Capital Improvements Program presented to City Commission	City Manager Assistant City Manager Finance Director
	03/30/21	Work session on proposed six-year Capital Improvements Program with City Commission (Annex Room)	City Manager and affected Department Heads
	05/05/21	FY 2022 Proposed Operating Budget and FY 2022 Proposed Non-routine Work Plan to City Commission	City Manager Assistant City Manager Finance Director
	05/11/21	Notice of public hearing on FY 2022 Budget proposals to the <u>Williamson AM section of The Tennessean</u>	City Recorder

Budget Calendar

Date		Event	Responsibility
Start	Completion		
	05/12/2021	Proposed Ordinance to City Recorder, Public Library and posted on City Website for public inspection	Finance Director
	05/13/2021-05/14/2021	FY 2022 Proposed Operating Budget Work Session – All Day 5/13 and (if necessary) 5/14 at the John P. Holt Brentwood Library	City Commission, City Manager and all Department Heads
05/17/21	05/21/21	Budget Work Session follow-up information prepared	Finance Director
	05/24/21	Regular Commission meeting for public hearing and first reading for the FY 2022 Appropriations and Tax Rate Ordinances	City Commission
	06/14/21	Regular Commission meeting with public hearing <u>only</u> for the FY 2022 Appropriations & Tax Rate Ordinances	City Commission
	06/28/21	Regular Commission meeting for public hearing and second (final) reading and adoption of the FY 2022 Appropriations and Tax Rate Ordinances; and adoption by resolution: the six-year Capital Improvements Program (FY 2022–2027), FY 2022 Classification and Pay Plan, and the FY 2022 Non-routine Work Plan.	City Commission
	07/05/21	Final report on accomplishments of the FY 2021 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 Improvement via Transfer to Capital Projects Fund

Drug Fund

Drug Prevention Programs/Equipment

Debt Service Fund

General Obligation Debt Service

Equipment Replacement Fund

Heavy Equipment/Vehicles (over \$40,000)	Police Vehicles/Technological Equipment
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Facilities Maintenance Fund

Extraordinary Facility Repairs

Adequate Facilities Tax Fund

Public Facilities	Transfer to Capital Projects Fund
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Post Employment Benefits Fund

Terminal Leave Payouts

Fuel Fund

Gasoline and Diesel Fuel Expenditures

Insurance Fund

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

Capital Projects Fund

Capital Projects

Water and Sewer Fund

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

Municipal Center Fund

Facility Operations and Maintenance

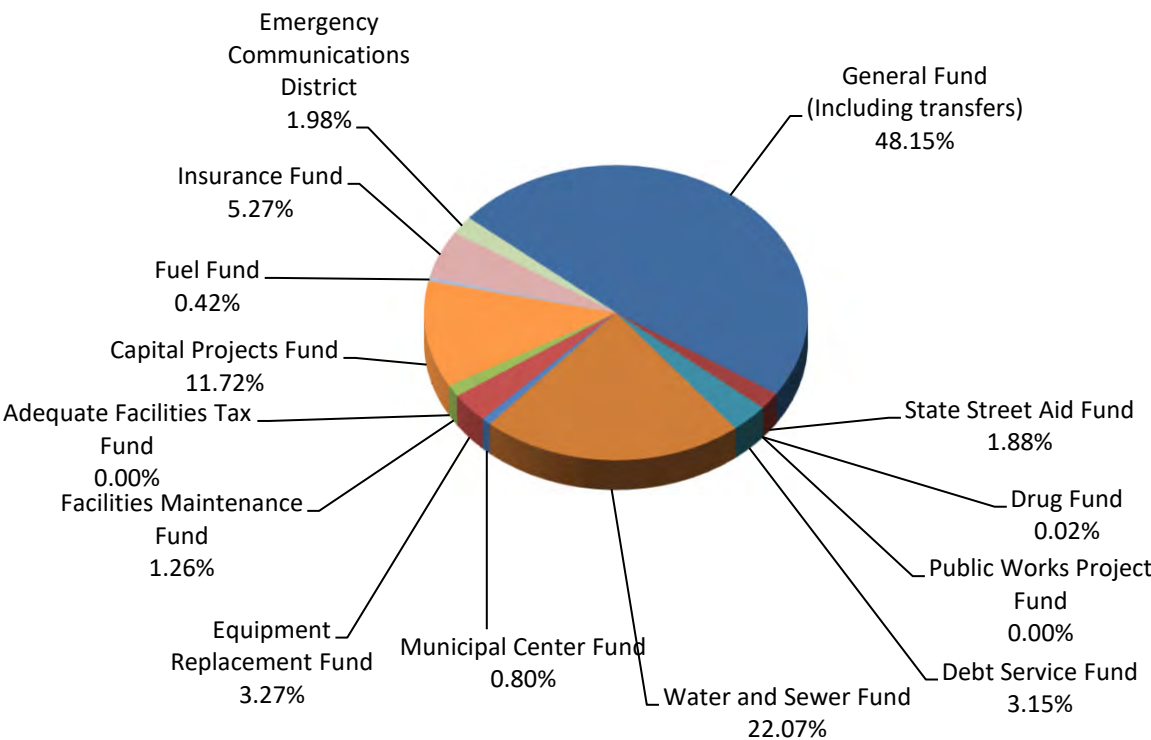
Emergency Communications District

Communication Services/Programs

Summary - All Funds

Share of Total Expenditures by Fund

Share of Total Expenditures by Fund



Note: The above pie chart demonstrates the proportional relationship of FY 2022 expense budgeted for each Governmental and Enterprise Fund to the total FY 2022 budgeted expense for all funds.

Summary - All Funds

Expenditures and Other Uses

		FY 2021	FY 2022	Change	
				Dollars	Percentage
<u>Expenditures and Other Uses:</u>					
General Fund (Including transfers)	(a) \$	45,718,655	\$ 43,429,490	\$ (2,289,165)	-5.0%
Equipment Replacement Fund		1,550,000	2,951,625	1,401,625	90.4%
Facilities Maintenance Fund		600,000	1,140,000	540,000	90.0%
State Street Aid Fund		1,135,000	1,700,000	565,000	49.8%
Public Works Project Fund		500,000	-	(500,000)	-100.0%
E-Citations Fund		-	-	-	0.0%
Drug Fund		20,000	20,000	-	0.0%
Adequate Facilities Tax Fund		1,450,000	-	(1,450,000)	-100.0%
Post Employment Benefits Fund		-	-	-	0.0%
Fuel Fund		375,000	375,000	-	0.0%
Insurance Fund		4,630,000	4,755,000	125,000	2.7%
Debt Service Fund		2,673,315	2,844,850	171,535	6.4%
Capital Projects Fund		29,530,000	10,570,000	(18,960,000)	-64.2%
Water and Sewer Fund		19,484,625	19,911,890	427,265	2.2%
Municipal Center Fund		718,180	725,640	7,460	1.0%
Emergency Communications District		1,510,375	1,781,960	271,585	18.0%
Subtotal Expend. - All Funds & ECD		109,895,150	90,205,455	(19,689,695)	-17.9%
Less: Interfund and ECD transfers		(17,711,220)	(10,751,080)	6,960,140	-39.3%
TOTAL EXPENDITURES- ALL FUNDS (NET)		<u>\$ 92,183,930</u>	<u>\$ 79,454,375</u>	<u>\$ (12,729,555)</u>	<u>-13.8%</u>

(a) Does not include the proposed FY 2021 special year-end transfer from the General Fund to the Capital Projects Fund (\$4,015,000), Equipment Replacement Fund (\$670,000), and Facilities Maintenance Fund (\$315,000) to help pay for certain FY 2022 capital projects. See the City Manager Transmittal letter for additional information.

Summary - All Funds

Projected Change in Fund Balance

	Beginning Fund Balance (Estimated) July 1, 2021	Budgeted Revenues FY 2021-2022	Budgeted Expenditures FY 2021-2022	Ending Fund Balance (Projected) June 30, 2022
General Fund (Unassigned)	\$ 38,952,938	\$ 43,432,100	\$ 43,429,490	\$ 38,955,548
Equipment Replacement Fund	5,993,169	2,710,000	2,951,625	5,751,544
Facilities Maintenance Fund	1,090,433	693,500	1,140,000	643,933
State Street Aid Fund	1,484,395	1,602,000	1,700,000	1,386,395
Public Works Project Fund	1,222,236	655,000	-	1,877,236
Drug Fund	459,381	21,500	20,000	460,881
E-Citations Fund	1,000	1,000	-	2,000
Adequate Facilities Tax Fund	778,222	451,000	-	1,229,222
Post Employment Benefits Fund	1,238,680	26,200	-	1,264,880
Fuel Fund	941,789	331,900	375,000	898,689
Insurance Fund (Includes Workers Comp Div)	4,117,708	4,329,070	4,755,000	3,691,778
Debt Service Fund	4,414,369	2,997,000	2,844,850	4,566,519
Capital Projects Fund	14,718,727	2,160,000	10,570,000	6,308,727
Totals	\$ 75,413,048	\$ 59,410,270	\$ 67,785,965	\$ 67,037,353
Total (Excluding Capital Projects Fund)	\$ 60,694,321	\$ 57,250,270	\$ 57,215,965	\$ 60,728,626

General Fund Budget (Unassigned Balance)

Year-To-Year Summary

	FY 2019-20 Actual	FY 2020-21 Projected	FY 2021-2022 Budget
Revenues	\$ 49,084,938	\$ 48,234,474	\$ 43,432,100
Expenditures	42,239,617	44,818,129	43,429,490
Excess (Deficiency) of Revenues Over Expenditures	6,845,321	3,416,345	2,610
Fund Balance/Special Appropriation Transfers - to Capital Projects and Equipment Replacement Funds	(4,145,000)	(8,022,000)	
Beginning Fund Balance	40,858,272	43,558,593	38,952,938
Ending Fund Balance	\$ 43,558,593	\$ 38,952,938	\$ 38,955,548

All Funds

Revenues and Expenditures by Category

	General Fund			Equipment Replacement Fund		
	FY 2019-20 Actual	FY 2020-21 Budget	FY 2021-22 Budget	FY 2019-20 Actual	FY 2020-21 Budget	FY 2021-22 Budget
Revenues						
Local Sales Tax	19,098,477	16,000,000	18,540,000			
Real and Personal Property Tax	12,258,807	12,310,000	12,550,000			
State Sales Tax	3,998,511	3,500,000	3,800,000			
State Income Tax	1,184,947	900,000	975,000			
Business Taxes	2,564,412	1,850,000	1,900,000			
Public Utility Property Tax	56,581	120,000	120,000			
Building Permits	539,809	500,000	500,000			
Hotel/Motel Tax	1,410,421	1,560,000	1,000,000			
Fines and Fees	169,184	180,000	135,000			
Other Taxes and Revenues	7,803,789	3,810,700	3,912,100	72,728	27,500	75,000
Federal, State and Private Sources						
State Gas/Motor Fuel Tax						
Operating Transfers /Contributions In				2,175,000	1,844,500	2,055,000
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	\$ 49,084,938	\$ 40,730,700	\$ 43,432,100	\$ 2,247,728	\$ 1,872,000	\$ 2,130,000
Expenditures						
Personnel Services	24,962,695	25,160,075	27,207,320			
Program Costs	8,151,106	8,974,290	9,652,990			
Repairs and Maint - Roads and Streets						
Debt Service	3,250,000	3,350,000	2,995,000			
Operating Transfers/Contributions Out	1,564,700					
Other Uses of Funds/Expenses						
Capital Outlay/Depreciation	10,020,816	8,234,290	3,574,180	1,065,462	1,550,000	2,951,625
Purchased Water						
Sewage Treatment						
Total Expenditures and Other Uses	\$ 47,949,317	\$ 45,718,655	\$ 43,429,490	\$ 1,065,462	\$ 1,550,000	\$ 2,951,625
Sources Over (Under)	\$ 1,135,621	\$ (4,987,955)	\$ 2,610	\$ 1,182,266	\$ 322,000	\$ (821,625)
Balance - July 1	\$ 44,491,715	\$ 47,847,263	\$ 42,859,308	\$ 4,302,237	\$ 5,484,502	\$ 5,806,502
Balance - June 30	\$ 47,847,263	\$ 42,859,308	\$ 42,861,918	\$ 5,484,502	\$ 5,806,502	\$ 4,984,877

* Capital Projects Fund expenditures frequently overlap fiscal years, meaning the same monies may be shown budgeted in multiple years

All Funds

Revenues and Expenditures by Category

	Facilities Maintenance Fund			State Street Aid Fund		
	FY 2019-20 Actual	FY 2020-21 Budget	FY 2021-22 Budget	FY 2019-20 Actual	FY 2020-21 Budget	FY 2021-22 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	19,695	750	3,500	15,695	500	2,000
Federal, State and Private Sources			340,000			
State Gas/Motor Fuel Tax				1,559,753	1,405,000	1,600,000
Operating Transfers /Contributions In	395,000	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	\$ 414,695	\$ 350,750	\$ 693,500	\$ 1,575,449	\$ 1,405,500	\$ 1,602,000
Expenditures						
Personnel Services						
Program Costs						
Repairs and Maint - Roads and Streets				2,566,719	1,135,000	1,700,000
Debt Service						
Operating Transfers/Contributions Out						
Other Uses of Funds/Expenses						
Capital Outlay/Depreciation	260,233	495,000	1,080,000			
Purchased Water						
Sewage Treatment						
Total Expenditures and Other Uses	\$ 260,233	\$ 495,000	\$ 1,080,000	\$ 2,566,719	\$ 1,135,000	\$ 1,700,000
Sources Over (Under)	\$ 154,462	\$ (144,250)	\$ (386,500)	\$ (991,270)	\$ 270,500	\$ (98,000)
Balance - July 1	\$ 1,456,391	\$ 1,610,853	\$ 1,466,603	\$ 1,698,667	\$ 707,396	\$ 977,896
Balance - June 30	\$ 1,610,853	\$ 1,466,603	\$ 1,080,103	\$ 707,396	\$ 977,896	\$ 879,896

* Capital Projects Fund expenditures frequently o

All Funds

Revenues and Expenditures by Category

	Public Works Project Fund			Drug Fund		
	FY 2019-20 Actual	FY 2020-21 Budget	FY 2021-22 Budget	FY 2019-20 Actual	FY 2020-21 Budget	FY 2021-22 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	3,876	150	5,000	5,343	50	1,500
Federal, State and Private Sources						
State Gas/Motor Fuel Tax						
Operating Transfers /Contributions In						
Public Works Project Fees	951,448	610,000	650,000			
Drug/E-Citation Related Fines/Forfeits				20,816	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	\$ 955,324	\$ 610,150	\$ 655,000	\$ 26,159	\$ 20,050	\$ 21,500
Expenditures						
Personnel Services						
Program Costs						
Repairs and Maint - Roads and Streets	2,750,000	500,000	-			
Debt Service						
Operating Transfers/Contributions Out						
Other Uses of Funds/Expenses				43,363	38,323	20,000
Capital Outlay/Depreciation				-	-	-
Purchased Water						
Sewage Treatment						
Total Expenditures and Other Uses	\$ 2,750,000	\$ 500,000	\$ -	\$ 43,363	\$ 38,323	\$ 20,000
Sources Over (Under)	\$ (1,794,676)	\$ 110,150	\$ 655,000	\$ (17,204)	\$ (18,273)	\$ 1,500
Balance - July 1	\$ 2,788,912	\$ 994,236	\$ 1,104,386	\$ 474,835	\$ 457,631	\$ 439,358
Balance - June 30	\$ 994,236	\$ 1,104,386	\$ 1,759,386	\$ 457,631	\$ 439,358	\$ 440,858

* Capital Projects Fund expenditures frequently o

All Funds

Revenues and Expenditures by Category

	Adequate Facilities Tax Fund			E-Citations Fund		
	FY 2019-20 Actual	FY 2020-21 Budget	FY 2021-22 Budget	FY 2019-20 Actual	FY 2020-21 Budget	FY 2021-22 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	566,224	450,500	451,000			
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	1,000
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	\$ 566,224	\$ 450,500	\$ 451,000	\$ -	\$ 4,500	\$ 1,000
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)	\$ 566,224	\$ (999,500)	\$ 451,000	\$ -	\$ 4,500	\$ 1,000
Balance - July 1	\$ 1,121,000	\$ 1,687,223	\$ 687,723	\$ -	\$ (4,500)	\$ 3,500
Balance - June 30	\$ 1,687,223	\$ 687,723	\$ 1,138,723	\$ -	\$ -	\$ 4,500

* Capital Projects Fund expenditures frequently o

All Funds

Revenues and Expenditures by Category

	Post Employment Benefits Fund			Fuel Fund		
	FY 2019-20 Actual	FY 2020-21 Budget	FY 2021-22 Budget	FY 2019-20 Actual	FY 2020-21 Budget	FY 2021-22 Budget
Revenues						
Local Sales Tax						
Real and Personal Property Tax						
State Sales Tax						
State Income Tax						
Business Taxes						
Public Utility Property Tax						
Building Permits						
Hotel/Motel Tax						
Fines and Fees						
Other Taxes and Revenues	12,883	500	1,200	8,695	250	3,000
Federal, State and Private Sources						
State Gas/Motor Fuel Tax						
Operating Transfers /Contributions In	25,000	25,000	25,000	370,247	315,325	328,900
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	\$ 37,883	\$ 25,500	\$ 26,200	\$ 378,942	\$ 315,575	\$ 331,900
Expenditures						
Personnel Services						
Program Costs						
Repairs and Maint - Roads and Streets						
Debt Service						
Operating Transfers/Contributions Out						
Other Uses of Funds/Expenses	-	-	-	313,599	375,000	\$ 375,000
Capital Outlay/Depreciation						
Purchased Water						
Sewage Treatment						
Total Expenditures and Other Uses	\$ -	\$ -	\$ -	\$ 313,599	\$ 375,000	\$ 375,000
Sources Over (Under)	\$ 37,883	\$ 25,500	\$ 26,200	\$ 65,343	\$ (59,425)	\$ (43,100)
Balance - July 1	\$ 1,230,317	\$ 1,268,200	\$ 1,293,700	\$ 790,980	\$ 856,323	\$ 796,898
Balance - June 30	\$ 1,268,200	\$ 1,293,700	\$ 1,319,900	\$ 856,323	\$ 796,898	\$ 753,798

* Capital Projects Fund expenditures frequently o

All Funds

Revenues and Expenditures by Category

	Insurance Fund			Debt Fund		
	FY 2019-20 Actual	FY 2020-21 Budget	FY 2021-22 Budget	FY 2019-20 Actual	FY 2020-21 Budget	FY 2021-22 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	35,650	1,500	7,500	50,832	2,000	2,000
Federal, State and Private Sources						
State Gas/Motor Fuel Tax						
Operating Transfers /Contributions In	4,300,161	4,501,315	4,321,570	3,250,000	3,350,000	2,995,000
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	\$ 4,335,811	\$ 4,502,815	\$ 4,329,070	\$ 3,300,832	\$ 3,352,000	\$ 2,997,000
Expenditures						
Personnel Services						
Program Costs						
Repairs and Maint - Roads and Streets						
Debt Service				2,840,663	2,673,315	\$ 2,844,850
Operating Transfers/Contributions Out						
Other Uses of Funds/Expenses	3,877,852	4,630,000	4,755,000			
Capital Outlay/Depreciation						
Purchased Water						
Sewage Treatment						
Total Expenditures and Other Uses	\$ 3,877,852	\$ 4,630,000	\$ 4,755,000	\$ 2,840,663	\$ 2,673,315	\$ 2,844,850
Sources Over (Under)	\$ 457,959	\$ (127,185)	\$ (425,930)			
Balance - July 1	\$ 3,023,536	\$ 3,481,494	\$ 3,354,309	\$ 2,887,329	\$ 3,347,499	\$ 4,026,184
Balance - June 30	\$ 3,481,494	\$ 3,354,309	\$ 2,928,379	\$ 3,347,499	\$ 4,026,184	\$ 4,178,334

* Capital Projects Fund expenditures frequently o

All Funds

Revenues and Expenditures by Category

	Capital Projects Fund *			Enterprise Funds		
	FY 2019-20 Actual	FY 2020-21 Budget	FY 2021-22 Budget	FY 2019-20 Actual	FY 2020-21 Budget	FY 2021-22 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	368,783	10,000	45,000	864,440	590,250	622,315
Federal, State and Private Sources	691,393	1,815,000	2,115,000			
State Gas/Motor Fuel Tax						
Operating Transfers /Contributions In	9,090,000	6,950,000	-			
Public Works Project Fees						
Drug/E-Citation Related Fines/Forfeits						
G.O. Bond Proceeds / Premium	-	-	-			
Water Sales/Tap Fees				11,351,221	10,969,220	11,137,030
Sewer Charges/Tap Fees				8,402,196	8,044,955	8,306,865
Rental Income				740,509	752,300	735,900
911 Fees						
TECB Operational Funding, Grants and Reimbursements						
Total Revenues and Sources of Funds	\$ 10,150,176	\$ 8,775,000	\$ 2,160,000	\$ 21,358,366	\$ 20,356,725	\$ 20,802,110
Expenditures						
Personnel Services				2,158,687	2,338,270	2,487,605
Program Costs						
Repairs and Maint - Roads and Streets						
Debt Service						
Operating Transfers/Contributions Out						
Other Uses of Funds/Expenses			-	3,315,515	3,744,435	3,787,160
Capital Outlay/Depreciation	17,964,691	29,530,000	10,570,000	3,197,145	3,267,000	3,402,200
Purchased Water				7,665,551	7,678,100	7,765,065
Sewage Treatment				3,057,192	3,175,000	3,195,500
Total Expenditures and Other Uses	\$ 17,964,691	\$ 29,530,000	\$ 10,570,000	\$ 19,394,090	\$ 20,202,805	\$ 20,637,530
Sources Over (Under)						
Balance - July 1	\$ 22,802,981	\$ 14,988,466	\$ (5,766,534)	\$ 55,023,902	\$ 57,142,099	\$ 57,306,679
Balance - June 30	\$ 14,988,466	\$ (5,766,534)	\$ (14,176,534)	\$ 56,988,179	\$ 57,142,099	\$ 57,306,679

* Capital Projects Fund expenditures frequently o

All Funds

Revenues and Expenditures by Category

	Emergency Communication District			Totals		
	FY 2019-20 Actual	FY 2020-21 Budget	FY 2021-22 Budget	FY 2019-20 Actual	FY 2020-21 Budget	FY 2021-22 Budget
Revenues						
Local Sales Tax				19,098,477	16,000,000	18,540,000
Real and Personal Property Tax				12,258,807	12,310,000	12,550,000
State Sales Tax				3,998,511	3,500,000	3,800,000
State Income Tax				1,184,947	900,000	975,000
Business Taxes				2,564,412	1,850,000	1,900,000
Public Utility Property Tax				56,581	120,000	120,000
Building Permits				539,809	500,000	500,000
Hotel/Motel Tax				1,410,421	1,560,000	1,000,000
Fines and Fees				169,184	180,000	135,000
Other Taxes and Revenues	28,450	1,000	68,225	9,857,082	4,895,650	5,199,340
Federal, State and Private Sources				691,393	1,815,000	2,455,000
State Gas/Motor Fuel Tax				1,559,753	1,405,000	1,600,000
Operating Transfers /Contributions In	484,700	484,700	484,700	20,090,107	17,820,840	10,560,170
Public Works Project Fees				951,448	610,000	650,000
Drug/E-Citation Related Fines/Forfeits				20,816	20,000	20,000
G.O. Bond Proceeds / Premium				-	-	-
Water Sales/Tap Fees				11,351,221	10,969,220	11,137,030
Sewer Charges/Tap Fees				8,402,196	8,044,955	8,306,865
Rental Income				740,509	752,300	735,900
911 Fees	-	-	-	-	-	-
TECB Operational Funding, Grants and Reimbursements	864,126	994,125	864,125	864,126	994,125	864,125
Total Revenues and Sources of Funds	\$ 1,377,276	\$ 1,479,825	\$ 1,417,050	\$ 95,809,801	\$ 84,247,090	\$ 81,048,430
Expenditures						
Personnel Services	986,283	1,031,075	1,152,955	28,107,665	28,529,420	30,847,880
Program Costs				8,151,106	8,974,290	9,652,990
Repairs and Maint - Roads and Streets				5,316,719	1,635,000	1,700,000
Debt Service				6,090,663	6,023,315	5,839,850
Operating Transfers/Contributions Out				1,564,700	-	-
Other Uses of Funds/Expenses	305,677	376,920	402,470	7,856,006	10,614,678	9,339,630
Capital Outlay/Depreciation	68,152	129,670	226,535	32,576,500	43,205,960	21,804,540
Purchased Water				7,665,551	7,678,100	7,765,065
Sewage Treatment				21,021,883	3,175,000	3,195,500
Total Expenditures and Other Uses	\$ 1,360,112	\$ 1,537,665	\$ 1,781,960	\$ 118,350,792	\$ 109,835,763	\$ 90,145,455
Sources Over (Under)	\$ 17,164	\$ (57,840)	\$ (364,910)	\$ 813,770	\$ (5,666,278)	\$ (1,003,755)
Balance - July 1	\$ 2,554,570	\$ 2,571,734	\$ 2,513,894	\$ 144,647,372	\$ 142,444,919	\$ 116,866,906
Balance - June 30	\$ 2,571,734	\$ 2,513,894	\$ 2,148,984	\$ 142,290,999	\$ 116,702,326	\$ 107,605,301

* Capital Projects Fund expenditures frequently o

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	44,300			
City Manager's Office	477,255			
Elections	-			
Finance	1,047,275			
City Recorder	166,405			
Legal Services	263,995			
Technology	2,313,175			
Geographic Information Systems	393,295			
Human Resources	571,890			
Community Relations	356,925			
Planning and Development	494,770			
Codes Enforcement	923,510			
Insurance/Other Benefits	866,400			
Police/PD HQ	9,920,185			
Drug Enforcement				
Fire and Rescue/Safety Center	8,975,455			
Public Works	3,689,185			
Storm Drainage	50,000			
Street Lighting	405,000			
Traffic Signalization	393,785			
Service Center	369,195			
Street Repairs				1,700,000
Engineering Services	851,580			
Public Health	92,690			
Parks and Recreation	2,732,525			
Public Library	2,811,620			
Education	244,400			
Economic Development	10,000			
Historic Sites	188,170			
Debt Service Fund Transfer	2,995,000			
Principal and Interest - Debt Service				
Heavy Equipment and Vehicles		2,485,625		
Computer Equipment and Software		466,000		
Facilities Maintenance Fund Transfer/Expenditures	350,000		1,140,000	
Adequate Facilities Tax Fund Transfer /Expenditures				
Capital Projects Fund Transfer	-			
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	\$ 43,429,490	\$ 2,951,625	\$ 1,140,000	\$ 1,700,000

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				
Drug Enforcement		20,000		
Fire and Rescue/Safety Center				
Public Works				
Storm Drainage				
Street Lighting				
Traffic Signalization				
Service Center				
Street Repairs				
Engineering Services				
Public Health				
Parks and Recreation				
Public Library				
Education				
Economic Development				
Historic Sites				
Debt Service Fund Transfer				
Principal and Interest - Debt Service				
Heavy Equipment and Vehicles				
Computer Equipment and Software				
Facilities Maintenance Fund Transfer/Expenditures				
Adequate Facilities Tax Fund Transfer /Expenditures			-	
Capital Projects Fund Transfer	-			
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	\$ -	\$ 20,000	\$ -	\$ -

Summary - All Funds

Total Expenditures by Fund and Department

Activity/Department	Fuel Fund	Insurance Fund	Debt Service Fund	Capital Projects Fund
City Commission				
City Court				
City Manager's Office				
Elections				
Finance				
City Recorder				
Legal Services				
Technology				
Geographic Information Systems				
Human Resources				
Community Relations				
Planning and Development				
Codes Enforcement				
Insurance/Other Benefits				
Police/PD HQ				
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			2,844,850	
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				10,570,000
Municipal Center Fund Transfer/Expenditures				
Post Retirement Benefits Fund Transfer/Expenditures				
Fuel Expenditures	375,000			
Health Insurance and Worker's Compensation		\$ 4,755,000		
Emergency Communications District				
Water and Sewer Expenditures				
TOTALS	\$ 375,000	\$ 4,755,000	\$ 2,844,850	\$ 10,570,000

Summary - All Funds

Total Expenditures by Fund and Department

Activity/Department	Enterprise Funds	Emergency Communication District	Totals
City Commission			\$ 226,805
City Court			44,300
City Manager's Office			477,255
Elections			-
Finance			1,047,275
City Recorder			166,405
Legal Services			263,995
Technology			2,313,175
Geographic Information Systems			393,295
Human Resources			571,890
Community Relations			356,925
Planning and Development			494,770
Codes Enforcement			923,510
Insurance/Other Benefits			866,400
Police/PD HQ			9,920,185
Drug Enforcement			20,000
Fire and Rescue/Safety Center			8,975,455
Public Works			3,689,185
Storm Drainage			50,000
Street Lighting			405,000
Traffic Signalization			393,785
Service Center			369,195
Street Repairs			1,700,000
Engineering Services			851,580
Public Health			92,690
Parks and Recreation			2,732,525
Public Library			2,811,620
Education			244,400
Economic Development			10,000
Historic Sites			188,170
Debt Service Fund Transfer			2,995,000
Principal and Interest - Debt Service			2,844,850
Heavy Equipment and Vehicles			2,485,625
Computer Equipment and Software			466,000
Facilities Maintenance Fund Transfer/Expenditures			1,490,000
Adequate Facilities Tax Fund Transfer /Expenditures			-
Capital Projects Fund Transfer			-
Capital Outlay - Capital Projects Fund			10,570,000
Municipal Center Fund Transfer/Expenditures	725,640		1,420,640
Post Retirement Benefits Fund Transfer/Expenditures			25,000
Fuel Expenditures			375,000
Health Insurance and Worker's Compensation			4,755,000
Emergency Communications District		1,781,960	2,266,660
Water and Sewer Expenditures	19,911,890		19,911,890
TOTALS	\$ 20,637,530	\$ 1,781,960	\$ 90,205,455*

*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>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>
Major Revenue Sources:	Projected	Projected	Projected	Projected	Projected	Projected
Local Sales Tax ¹	\$28,377	\$30,039	\$31,799	\$33,663	\$35,635	\$37,723
Real/Personal Property Tax	12,866	13,121	13,380	13,645	13,915	14,190
Hall Income Tax ²	0	0	0	0	0	0
State Shared Sales Tax	4,935	5,230	5,542	5,873	6,224	6,596
Business Taxes	2,408	2,599	2,804	3,026	3,265	3,523
Hotel Taxes	883	923	965	1,009	1,055	1,103
Building Permits	550	550	550	500	500	500
Wholesale Liquor Tax	1,498	1,646	1,808	1,986	2,181	2,396
Wholesale Beer Tax	734	734	734	734	734	734
CATV Franchise Fee	546	546	546	546	546	546
TVA PILOT	520	520	520	520	520	520
Municipal Court Fines	75	69	65	60	56	53
Public Utilities Property Tax	74	63	54	46	39	33
Interest Earnings	250	250	250	250	250	250
State Liquor by the Drink Tax	294	321	351	383	418	456
Business Tax Clerks Fee	253	272	293	315	339	365
Park Reservation Fees	125	125	125	125	125	125
Service Center Rent	125	125	125	125	125	125
Revenue from all other sources ³	2,507	2,593	2,681	2,772	2,866	2,963
Total Revenues	\$57,021	\$59,726	\$62,592	\$65,578	\$68,795	\$72,203
Total Exp. and Transfers	\$43,429	\$46,540	\$48,979	\$51,567	\$54,195	\$57,094
Unassigned Fund Balance	51.59	64.77	78.39	92.40	107.00	122.10
for Capital)	13.59	13.19	13.61	14.01	14.60	15.11

¹ FY2022 includes 20% increase due to phase-out of 3-year tax sharing with County of \$0.50 local option

² Hall Income Tax has been phased-out beginning January 2021

³ 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 Actual	FY 2022 Budget	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected
<u>Expenditures and Other Uses:</u>							
City Commission	4%	\$ 216,347	\$ 226,805	\$ 235,877	\$ 245,312	\$ 255,125	\$ 265,330
City Court	2%	41,019	44,300	45,186	46,090	47,012	47,952
City Manager's Office	4%	449,097	477,255	496,345	516,199	536,847	558,321
Elections	0%	50,637	-	53,000	-	55,000	-
Finance	5%	971,283	1,047,275	1,099,639	1,154,621	1,212,352	1,272,969
City Recorder	4%	150,005	166,405	173,061	179,984	187,183	194,670
Legal Services	5%	235,008	263,995	277,195	291,054	305,607	320,888
Technology	7% *	1,714,910	2,313,175	2,475,097	2,648,354	2,833,739	3,032,101
Geographic Information Systems	4%	351,489	393,295	409,027	425,388	442,403	460,100
Human Resources	4%	462,435	571,890	594,766	618,556	643,298	669,030
Community Relations	4%	349,976	356,925	371,202	386,050	401,492	417,552
Planning	4%	444,569	494,770	514,561	535,143	556,549	578,811
Codes Enforcement	4%	1,119,679	923,510	960,450	998,868	1,038,823	1,080,376
Insurance/Other Benefits	4%	732,830	866,400	901,056	937,098	974,582	1,013,565
Police Department	7%	8,848,070	9,480,885	10,144,547	10,854,665	11,614,492	12,427,506
Police Headquarters	5%	205,511	439,300	461,265	484,328	508,545	533,972
Fire and Rescue Department	6%	8,399,109	8,890,855	9,609,852	10,138,394	10,696,006	11,284,286
Safety Center East	4%	75,773	84,600	87,984	91,503	95,163	98,970
Public Works	6%	3,452,490	3,689,185	3,910,536	4,145,168	4,393,878	4,657,511
Storm Drainage	0%	112,455	50,000	50,000	50,000	50,000	50,000
Street Lighting	2%	390,446	405,000	413,100	421,362	429,789	438,385
Traffic Signalization	5%	332,298	393,785	413,474	434,148	455,855	478,648
Service Center	5%	350,878	369,195	387,655	407,037	427,389	448,759
Engineering Services	5%	818,310	851,580	894,159	938,867	985,810	1,035,101
Public Health	2%	90,425	92,690	94,544	96,435	98,363	100,331
Parks and Recreation	6%	2,431,844	2,732,525	2,896,476	3,070,265	3,254,481	3,449,750
Public Library	5%	2,544,534	2,811,620	2,952,201	3,099,811	3,254,802	3,417,542
Education	1%	238,785	244,400	246,844	249,312	251,806	254,324
Economic Development	0%	10,000	10,000	10,000	10,000	10,000	10,000
Historic Sites	5%	161,996	188,170	197,578	207,457	217,830	228,722
Transfer to Capital Projects Fund	0%	10,655,000	-	-	-	-	-
Transfer to Debt Service Fund	0%	6,061,600	2,995,000	3,550,000	3,650,000	3,650,000	3,650,000
Transfer to Municipal Center Fund	2%	695,000	695,000	708,900	723,078	737,540	752,290
Transfer to Facility Maintenance Fund	Varies	1,305,000	350,000	375,000	375,000	375,000	375,000
Transfer to Equip. Replacement Fund	0%	770,000	-	-	-	-	-
Transfer to Insurance Fund	0%	-	-	-	-	-	-
Transfer to Employee Benefits Fund	0%	25,000	25,000	25,000	25,000	25,000	25,000
Contribution to Emerg. Comm. Dist.	4%	484,700	484,700	504,088	524,252	545,222	567,030
Total Expenditures and Other Uses		\$ 55,748,512	\$ 43,429,490	\$ 46,539,666	\$ 48,978,802	\$ 51,566,983	\$ 54,194,791

Summary - General Fund

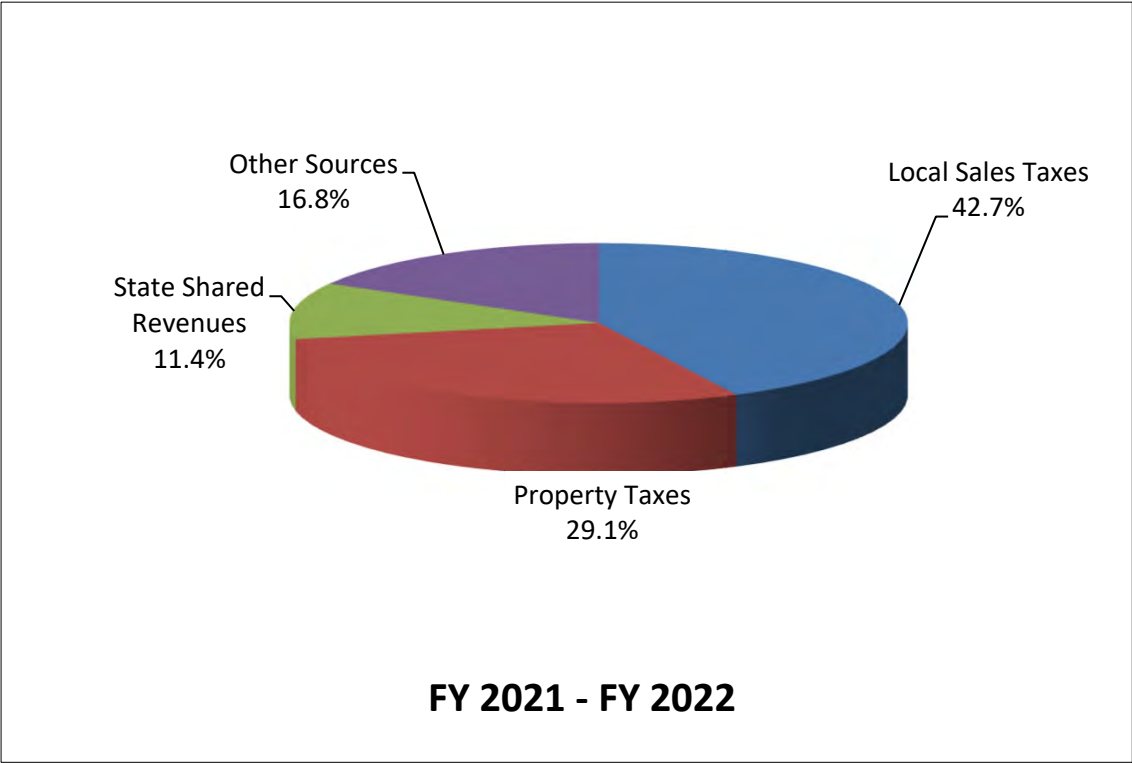
6-Year Financial Forecast - Excess Revenue Available

	2022 Projected	2023 Projected	2024 Projected	2025 Projected	2026 Projected	2027 Projected	TOTAL Projected
Total Projected Revenue	56,537,405	59,249,276	62,121,088	65,112,534	68,334,010	71,746,662	362,683,640
Less 5% Cushion Allowance	(2,826,870)	(2,962,464)	(3,106,054)	(3,255,627)	(3,416,700)	(3,587,333)	(15,567,716)
Projected Revenue Available	53,710,534	56,286,812	59,015,034	61,856,907	64,917,309	68,159,329	347,115,924
Projected Expenditures & Transfers	43,429,490	46,539,666	48,978,802	51,566,983	54,194,791	57,094,337	300,458,243
Excess Funding Available for Capital	10,281,044	9,747,146	10,036,232	10,289,924	10,722,519	11,064,992	46,657,681

Summary - General Fund

Revenues by Source

Revenues by Source



	2020-2021	BUDGET	2021-2022	BUDGET
	Amount	%	Amount	%
REVENUES:				
Local Sales Taxes	\$16,000,000	39.3%	\$18,540,000	42.7%
Property Taxes	12,385,000	30.4%	12,625,000	29.1%
State Shared Revenues	4,686,950	11.5%	4,970,950	11.4%
Other Sources	7,658,750	18.8%	7,296,150	16.8%
TOTAL REVENUES	\$40,730,700	100.0%	\$43,432,100	100.0%

Summary - General Fund

Revenues

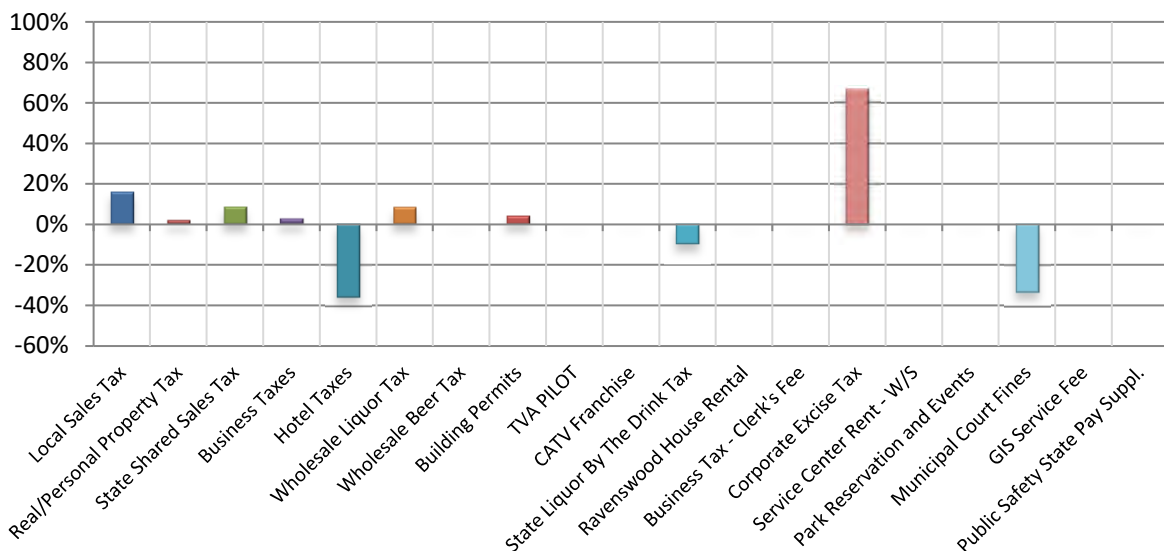
	FY 2020 Actual	FY 2021 Budget	FY 2021 YTD	FY 2022 Budget
Taxes				
Local Sales Tax	\$ 19,098,477	\$ 16,000,000	\$ 12,858,036	\$ 18,540,000
Real and Personal Property Tax	12,258,807	12,310,000	12,558,161	12,550,000
Public Utility Property Tax	86,206	75,000	86,745	75,000
Business Taxes	2,564,412	1,850,000	561,628	1,900,000
Hotel/Motel Taxes	1,410,421	1,560,000	366,394	1,000,000
Other Taxes	2,568,299	2,150,000	1,577,666	2,230,000
Total Taxes	37,986,622	33,945,000	28,008,629	36,295,000
Licenses and Permits				
Building Permits	725,357	600,000	444,296	625,000
Other	198,444	199,050	134,647	194,300
Total Licenses and Permits	923,800	799,050	578,943	819,300
Fines and Fees	169,184	180,000	72,240	135,000
Charges for Services	392,202	609,000	254,711	609,000
Intergovernmental				
State Sales Tax	3,998,511	3,500,000	2,602,597	3,800,000
State Income Tax	3,120,309	75,000	-	-
Other	1,332,275	1,111,950	1,232,810	1,170,950
Total Intergovernmental	8,451,096	4,686,950	3,835,407	4,970,950
Uses of Money and Property	891,221	320,600	376,009	412,600
Other	270,813	190,100	60,458	190,250
GRAND TOTAL	\$ 49,084,938	\$ 40,730,700	\$ 33,186,396	\$ 43,432,100

Summary - General Fund

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

	Budget FY 2021	Budget FY 2022	Change Dollar	Change Percentage
1 Local Sales Tax	\$ 16,000,000	\$ 18,540,000	\$ 2,540,000	15.9%
2 Real/Personal Property Tax	12,310,000	\$ 12,550,000	240,000	1.9%
3 State Shared Sales Tax	3,500,000	\$ 3,800,000	300,000	8.6%
4 Business Taxes	1,850,000	\$ 1,900,000	50,000	2.7%
5 Hotel Taxes	1,560,000	\$ 1,000,000	(560,000)	-35.9%
6 Wholesale Liquor Tax	900,000	\$ 975,000	75,000	8.3%
7 Wholesale Beer Tax	675,000	\$ 675,000	-	0.0%
8 Building Permits	600,000	\$ 625,000	25,000	4.2%
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	\$ 225,000	(25,000)	-10.0%
12 Ravenswood House Rental	200,000	\$ 200,000	-	0.0%
13 Business Tax - Clerk's Fee	175,000	\$ 175,000	-	0.0%
14 Corporate Excise Tax	75,000	\$ 125,000	50,000	66.7%
15 Service Center Rent - W/S	125,000	\$ 125,000	-	0.0%
16 Park Reservation and Events	120,000	\$ 120,000	-	0.0%
17 Municipal Court Fines	150,000	\$ 100,000	(50,000)	-33.3%
18 GIS Service Fee	100,000	\$ 100,000	-	0.0%
19 Public Safety State Pay Suppl.	100,000	\$ 100,000	(0)	0.0%
Net Change	39,665,000	42,310,000	2,645,000	6.7%
Remaining Sources	1,065,700	1,122,100	56,400	5.3%
TOTAL CHANGE	\$ 40,730,700	\$ 43,432,100	\$ 2,701,400	6.6%

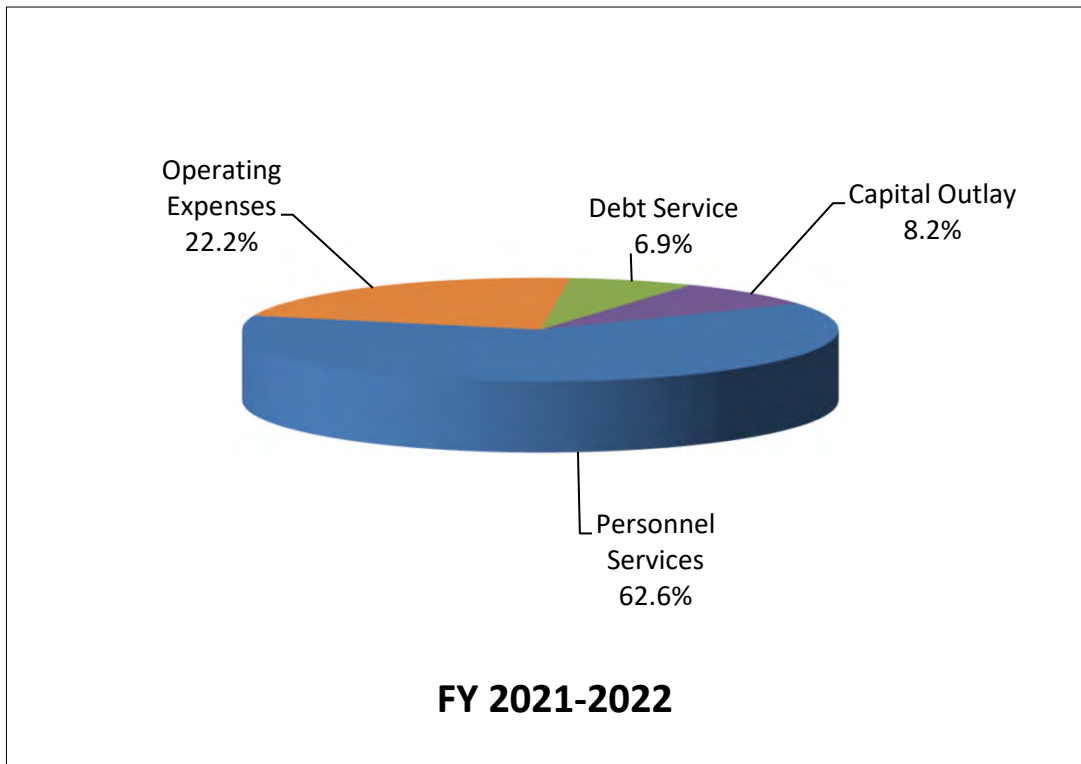
Percent Change from Prior Year



Summary - General Fund

Expenditures by Category

Expenditures by Category

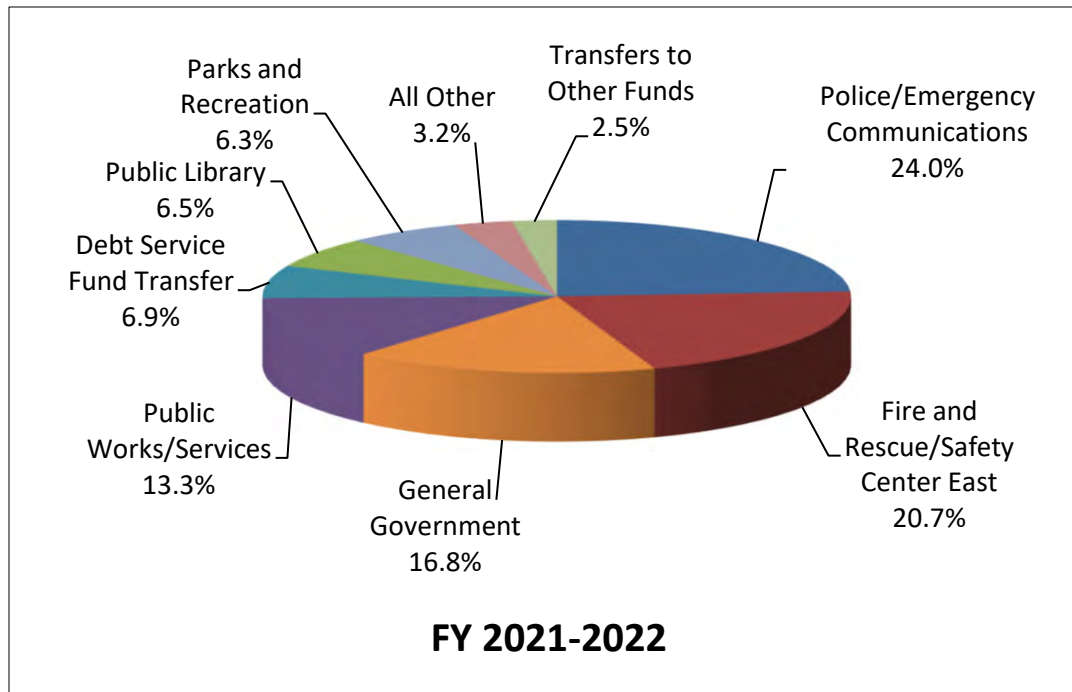


	2020-21 Amount	BUDGET %	2021-22 Amount	BUDGET %	CHANGE	
					Dollars	%
Personnel Services (Salaries and Benefits)	\$ 25,160,075	55.0%	\$ 27,207,320	62.6%	\$ 2,047,245	8.1%
Operating Expenses	\$ 8,974,290	19.6%	\$ 9,653,990	22.2%	\$ 678,700	7.6%
Debt Service	\$ 3,350,000	7.3%	\$ 2,995,000	6.9%	\$ (355,000)	-10.6%
Capital Outlay	8,234,290	18.0%	\$ 3,573,180	8.2%	\$ (4,660,110)	-56.6%
TOTAL EXPENDITURES	45,718,655	100.0%	\$ 43,429,490	100.0%	\$ (2,289,165)	-5.0%

Summary - General Fund

Expenditures by Department

Expenditures by Department



	2020-2021 Amount	BUDGET %	2021-2022 Amount	BUDGET %
Police/Emergency Communications	9,410,650	20.6%	10,404,885	24.0%
Fire and Rescue/Safety Center East	8,152,975	17.8%	8,975,455	20.7%
General Government	6,468,655	14.1%	7,279,600	16.8%
Public Works/Services	5,642,825	12.3%	5,758,745	13.3%
Debt Service Fund Transfer	3,350,000	7.3%	2,995,000	6.9%
Public Library	2,673,115	5.8%	2,811,620	6.5%
Parks and Recreation	2,596,310	5.7%	2,732,525	6.3%
All Other	1,354,125	3.0%	1,401,660	3.2%
Transfers to Other Funds	6,070,000	13.3%	1,070,000	2.5%
TOTAL EXPENDITURES	\$45,718,655	100%	\$43,429,490	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 2021	Budget FY 2022	Increase/ - Decrease	Percent Change
City Commission	226,805	226,805	-	0.0%
City Court	41,600	44,300	2,700	6.5%
City Manager's Office	451,940	477,255	25,315	5.6%
Elections	45,000	-	(45,000)	-100.0%
Finance	966,475	1,047,275	80,800	8.4%
City Recorder	154,250	166,405	12,155	7.9%
Legal Services	251,480	263,995	12,515	5.0%
Technology	1,783,235	2,313,175	529,940	29.7%
Geographic Information Systems	369,135	393,295	24,160	6.5%
Human Resources	500,325	571,890	71,565	14.3%
Community Relations	340,135	356,925	16,790	4.9%
Planning	464,340	494,770	30,430	6.6%
Codes Enforcement	873,935	923,510	49,575	5.7%
Insurance/Other Benefits	800,860	866,400	65,540	8.2%
Police Department	8,825,950	9,480,885	654,935	7.4%
Police Department Headquarters	100,000	439,300	339,300	339.3%
Fire and Rescue Department	8,075,175	8,890,855	815,680	10.1%
Safety Center East	77,800	84,600	6,800	8.7%
Public Works	3,633,870	3,689,185	55,315	1.5%
Storm Drainage	70,000	50,000	(20,000)	-28.6%
Street Lighting	405,000	405,000	-	0.0%
Traffic Signalization	372,045	393,785	21,740	5.8%
Service Center	352,400	369,195	16,795	4.8%
Engineering Services	809,510	851,580	42,070	5.2%
Public Health	90,425	92,690	2,265	2.5%
Parks and Recreation	2,596,310	2,732,525	136,215	5.2%
Public Library	2,673,115	2,811,620	138,505	5.2%
Education	244,400	244,400	-	0.0%
Economic Development	10,000	10,000	-	0.0%
Historic Sites	208,440	188,170	(20,270)	-9.7%
Transfer to Capital Projects Fund	-	-	-	0.0%
Transfer of Fund Balance to CPF	5,000,000	-	(5,000,000)	-100.0%
Transfer to Debt Service Fund	3,350,000	2,995,000	(355,000)	-10.6%
Transfer to Municipal Center Fund	695,000	695,000	-	0.0%
Transfer to Retiree Benefits Fund	25,000	25,000	-	0.0%
Transfer to Facility Maintenance Fund	350,000	350,000	-	0.0%
Contribution to Emerg. Comm. Dist.	484,700	484,700	-	0.0%
Total Expenditures and Other Uses	\$ 45,718,655	\$ 43,429,490	\$ (2,289,165)	-5.0%

Summary - General Fund

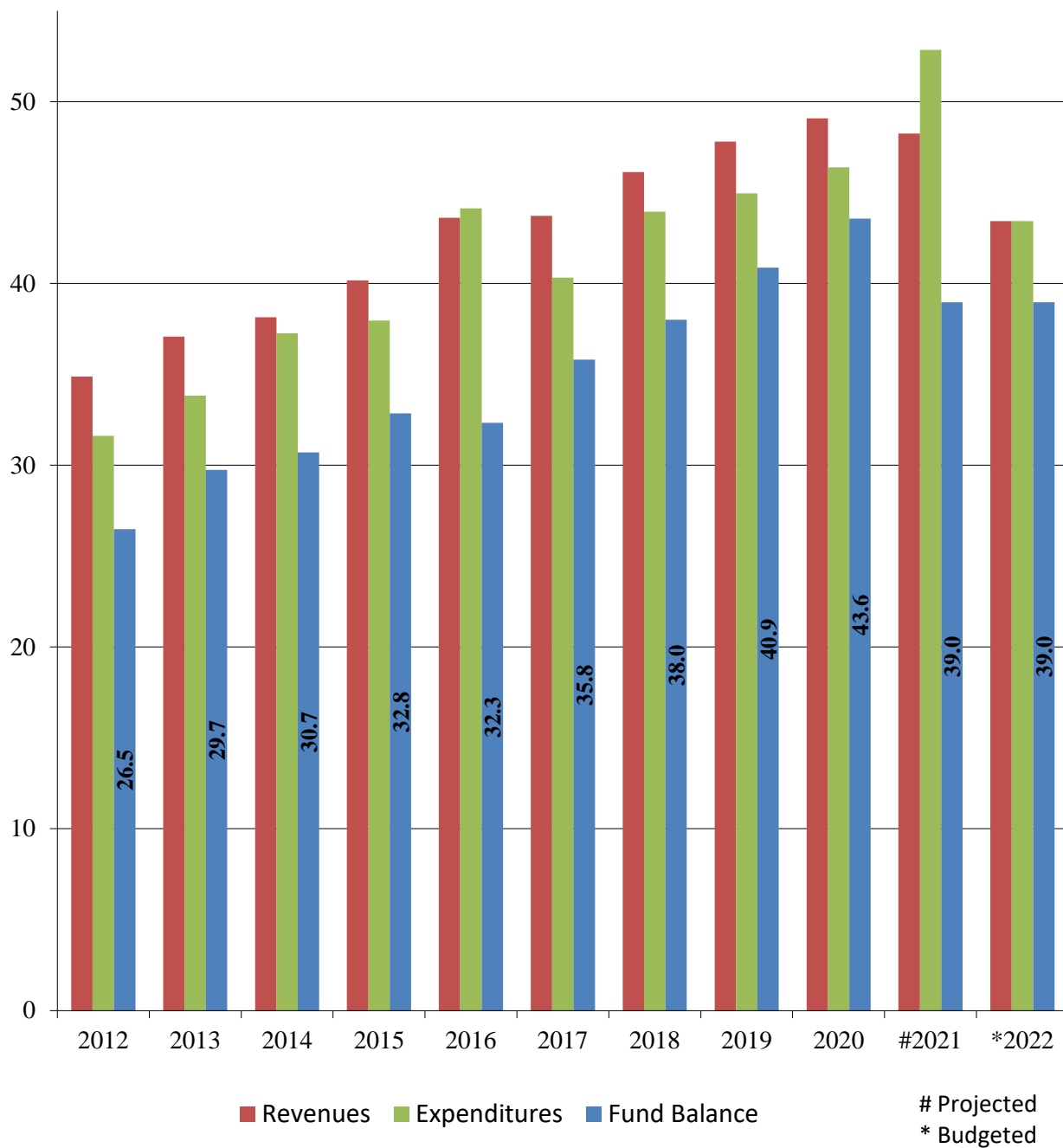
Capital Outlay - Expenditures by Activity

<u>Activity</u>	<u>Account #</u>	<u>Description</u>	<u>Cost</u>	<u>Total</u>
Information/Tech	41640-88930	(1) Equip. Repl. Fund Contribution	705,000	
Information/Tech	41640-89540	Miscellaneous Hardware	10,000	
Information/Tech	41640-89550	(1) Onedrive/Sharepoint/Teams Backup	10,000	
Information/Tech	41640-89550	(1) Application Monitor	6,000	
Information/Tech	41640-89550	Miscellaneous Software	10,000	
Information/Tech	41640-89555	Miscellaneous Infrastructure	6,000	747,000
GIS	41645-89530	Miscellaneous GPS Equipment	8,500	8,500
Police Department	42100-88930	(1) Equip. Repl. Fund Contribution	600,000	
Police Department	42100-89530	Miscellaneous Radio Equipment	22,100	
Police Department	42100-89560	Miscellaneous Technology	12,000	634,100
Fire Department	42200-88930	(1) Equip. Repl. Fund Contribution	422,000	
Fire Department	42200-89520	(1) Ford F-350 Truck w/ Equip. & Graphics	47,980	
Fire Department	42200-89530	(1) Amkus Combi Tool	12,000	
Fire Department	42200-89530	(1) Roll-N-Rack Hose System	8,100	490,080
Public Works	43120-88930	(1) Equip. Repl. Fund Contribution	276,500	
Public Works	43120-89520	(1) Utility Style Pick-Up Truck	41,000	
Public Works	43120-82640	Street Resurfacing	800,000	1,117,500
Storm Drainage	43150-89440	Subdivision Improvements	50,000	50,000
Traffic Signalization	43165-88930	(1) Equip. Repl. Fund Contribution	16,000	
Traffic Signalization	43165-89530	Reflective Signal Back Plates	12,500	28,500
Engineering	43800-89520	(1) 3/4 Ton 4 X 4 Single Cab Truck	33,000	33,000
Parks & Recreation	44400-88930	(1) Equip. Repl. Fund Contribution	35,500	
Parks & Recreation	44400-89520	(1) 3/4 Ton 4 X 4 Single Cab Truck	33,000	
Parks & Recreation	44400-89530	(1) Hustler Zero Turn Mower	15,000	
Parks & Recreation	44400-89530	(1) 3505 Mower	31,000	114,500
Transfer to FMF	52000-88085	Miscellaneous Facility Maintenance	350,000	350,000
TOTAL			<u>\$ 3,573,180</u>	<u>\$ 3,573,180</u>

Summary - General Fund

Revenues, Expenditures, and Unassigned Fund Balances

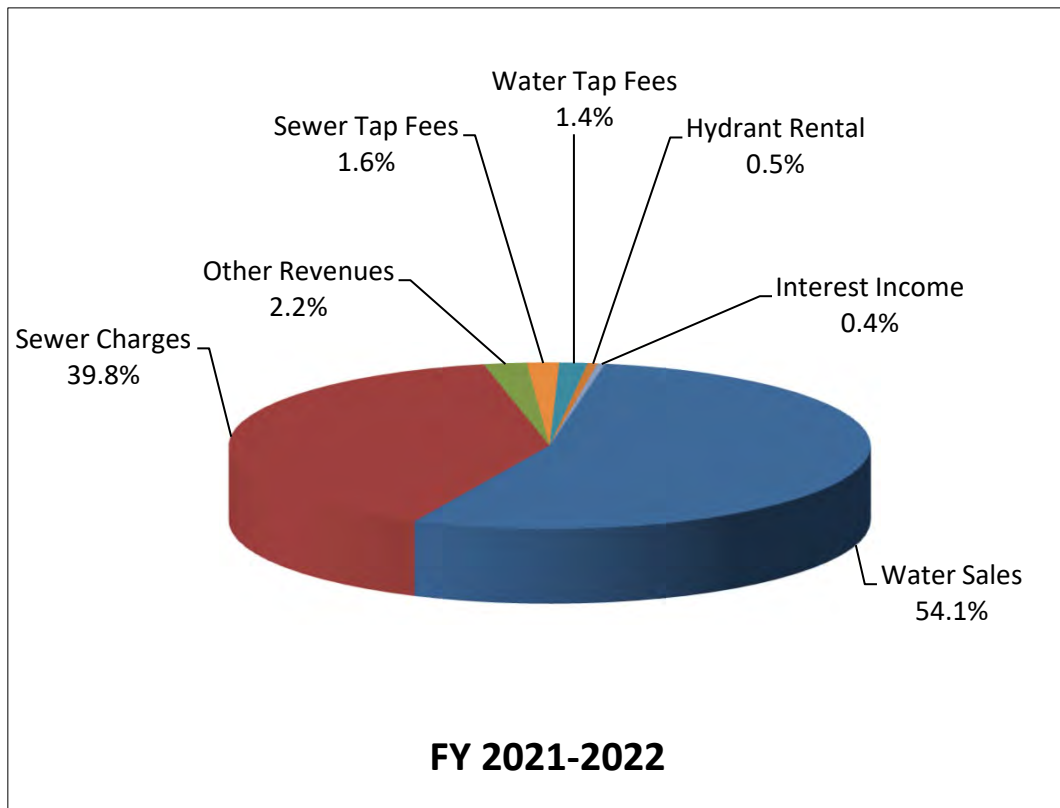
Millions



Summary - Water & Sewer Fund

Operating Revenues

Operating Revenues

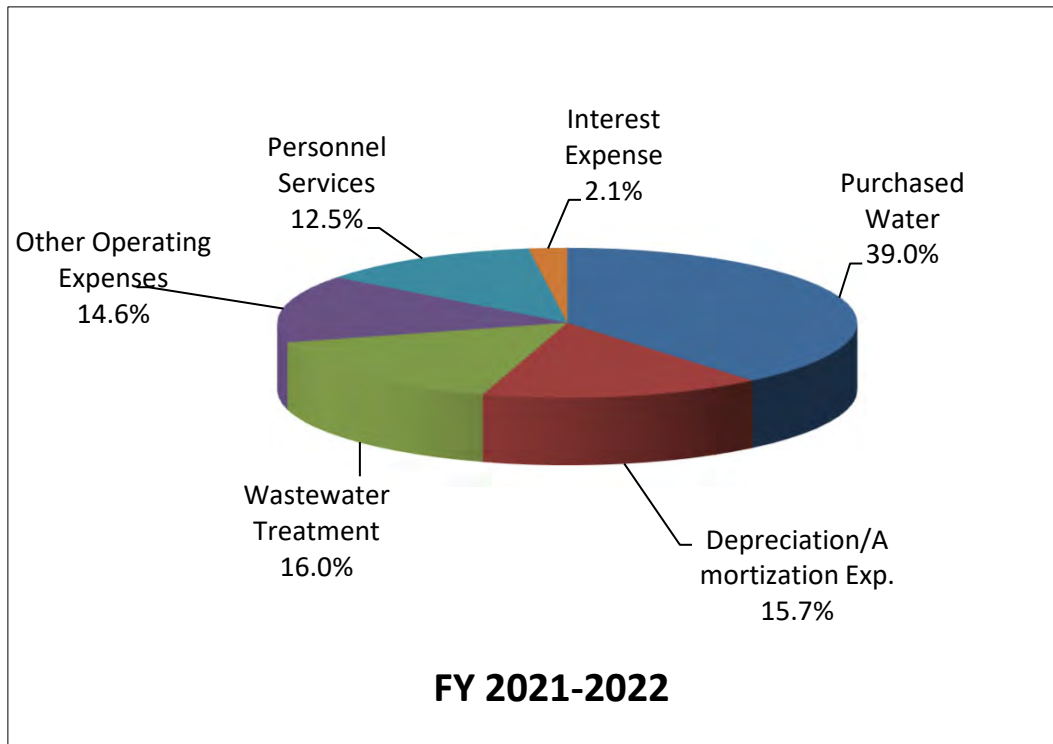


	2020-21	BUDGET	2021-22	BUDGET	CHANGE	
	Amount	%	Amount	%	Dollars	%
Water Sales	\$ 10,639,220	54.3%	\$ 10,852,030	54.1%	\$ 212,810	2.0%
Sewer Charges	7,674,955	39.2%	7,981,865	39.8%	\$ 306,910	4.0%
Other Revenues	388,750	2.0%	435,315	2.2%	\$ 46,565	12.0%
Sewer Tap Fees	370,000	1.9%	325,000	1.6%	\$ (45,000)	-12.2%
Water Tap Fees	330,000	1.7%	285,000	1.4%	\$ (45,000)	-13.6%
Hydrant Rental	100,000	0.5%	100,000	0.5%	\$ -	0.0%
Interest Income	100,000	0.5%	75,000	0.4%	(25,000)	-25.0%
	\$ 19,602,925	100%	\$ 20,054,210	100%	\$ 451,285	2.3%

Summary - Water & Sewer Fund

Operating Expenses

Operating Expenses (Excludes Capital Improvements)



	2020-21 Amount	BUDGET %	2021-22 Amount	BUDGET %	CHANGE	
					Dollars	%
Purchased Water	\$ 7,678,100	39.4%	\$ 7,765,065	39.0%	\$ 86,965	1.1%
Depreciation/Amortization Exp.	3,000,000	15.4%	3,127,200	15.7%	\$ 127,200	4.2%
Wastewater Treatment	3,175,000	16.3%	3,195,500	16.0%	\$ 20,500	0.6%
Other Operating Expenses	2,828,990	14.5%	2,909,705	14.6%	\$ 80,715	2.9%
Personnel Services	2,338,270	12.0%	2,487,605	12.5%	\$ 149,335	6.4%
Interest Expense	464,265	2.4%	426,815	2.1%	(37,450)	-8.1%
TOTAL OPERATING EXPENSES	\$ 19,484,625	100.0%	\$ 19,911,890	100.0%	\$ 427,265	2.2%

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 2022 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 2022-2027 Capital Improvements Program is an ambitious plan that calls for the investment of **\$138,025,000** 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 **\$19 million** of the **\$138 million** program (14%) is dependent upon utilization of inter-governmental revenues (state, federal, and county), targeted mostly to final completion of improvements to Franklin Road, annual street repaving over the next six years, and the sewer storage facility.

The net local investment of **\$119 million** over six-years will require a significant funding commitment, including direct support of over **\$100.2 million** on a “pay as you go basis,” primarily from the General Fund and other funds that depend on annual contributions from the General Fund. The dependent funds that receive most of their revenue from the General Fund include, but are not limited to, the Capital Projects Fund, Equipment Replacement Division, and Facilities Maintenance Division. The Capital Projects Fund also receives periodic contributions from the proceeds of 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 **\$13.8 million**, including \$6.8 million proposed in FY 2023 for the Ragsdale Road widening and streetlight retrofit projects, an additional \$5.0 million in FY 2025, \$4.0 million of which is to provide funding for development of a new Parks Department operations facility, and \$5.0 million in FY 2027, \$3.0 million of which is programmed for the Sunset Road Phase 3 project. 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 costs in the major program areas over the next six years (FY 2022-2027) are summarized below:

Transportation	\$62,975,000	45.6%
Utilities	36,365,000	26.4%
Facilities & Equipment	22,895,000	16.6%
Parks & Recreation	7,700,000	5.6%
Technology	7,090,000	5.1%
Storm Drainage	<u>1,000,000</u>	<u>0.7%</u>
TOTAL	\$138,025,000	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 \$4 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 and construction oversight.

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 funding of \$9.7 million projected as the City's share of costs associated with the project to extend McEwen Drive east of Wilson Pike through the Taramore subdivision. The plan includes significant funding (\$13.0 million) for the planned widening of Ragsdale Road from the Glenellen subdivision west to Split Log Road and \$10.15 million for widening of Sunset Road from Ragsdale Road east to the city limits at Waller Road.

The City will maintain a significant commitment to street resurfacing over the six-year period in the total amount of \$16.2 million. The FY 2022 proposed resurfacing funding level is \$2.5 million. The City's ability to increasing funding for street resurfacing solely via the gas tax revenues will be challenged in coming years, and General Fund increases will likely be required.

The proposed six-year plan continues the City's commitment to improved bike and pedestrian facilities with \$2.1 million programmed. Additional funding via state grants will continue to be pursued to supplement this allocation of local funds.

The primary focus of the **General Facilities and Equipment** program over the next six years will be on construction and renovation of departmental facilities and the planned, systematic replacement of large equipment. Funding (\$4.9 million) is provided for final design and construction of Fire Station 5 on Split Log Road along with purchase of a new fire apparatus (\$840,000). Construction is tentatively scheduled to begin in fall of 2022 with completion by the end of calendar year 2023. The planned construction of a new Parks Department office facility within Crockett Park has been programmed in FY 2025 (\$4.15 million).

Capital Improvements Program

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 \$8.4 million in vehicles and equipment (costing more than \$40,000 per unit) to be replaced over the next six years. This reserve allows us to avoid an adverse budgetary impact in a single year.

Funding is programmed in the Municipal Center enterprise fund (\$2.8 million) for continued upkeep and improvement of the 30+ year-old city hall facility, including City Hall renovations in FY 2022 following relocation of the Police Department. Annual funding from the Facilities Maintenance Fund is also programmed throughout the six-year period to assure proper upkeep of various city facilities.

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 \$6.65 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 (\$9.0 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 \$12.1 million is programmed over the six-year CIP period for sewer capacity projects, including a 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 \$4.6 million is allocated for computer equipment and hardware upgrades and replacements over six years. Costs related to the relocation of 911 dispatch operations to the new Police Headquarters facility (\$1.35 million) are programmed from the ECD fund in FY 2022. Funding (\$100,000) is provided FY 2022 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 2022 to complete final acceptance testing of the regional radio system that went live in early 2019. Finally, funding of \$315,000 is also programmed in FY 2022 for the completion of the project to replace the City's general ledger and HR software system as well as other small software system implementation projects.

The [Parks and Recreation](#) program over the next six years reflects funding (\$2.3 million) for the development of Windy Hill Park on Old Smyrna Road. Note that the timing of development of Windy Hill Park has been moved up in the proposed plan with master planning now recommended to start in FY 2022. Funding (\$1.8 million) is provided for development of new inclusive playgrounds in Granny White and Crockett Parks over the next three years. The six-year plan also continues a significant funding commitment (\$1.38 million) for proactive major maintenance projects within existing park facilities, including potential replacement of the community playground and Eddy Arnold Amphitheatre roof. Funding of \$500,000 is also provided in FY 2022 as the City's share of a potential public-private partnership with the Brentwood Ball Club for installation of artificial turf on baseball fields at Crockett Park, subject to City Commission approval of a partnership agreement.

Capital Improvements

Major Improvement Projects (FY 2021 - 2022, Greater than \$500,000)

General Facilities and Equipment

Equipment/Vehicles	\$ 2,525,000
Fire Station 5	\$ 2,700,000
Municipal Center Renovation	\$ 1,505,000

Technology

Emergency Communications Center	\$ 1,540,000
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Transportation

Franklin Road (south section)	\$ 4,010,000
Murray Lane / Holly Tree Gap Intersection	\$ 730,000
Ragsdale Road	\$ 750,000
Street Resurfacing	\$ 2,500,000
Sunset Road (Concord to Ragsdale)	\$ 2,155,000
Traffic Signal Upgrades	\$ 1,430,000

Parks and Recreation

Crockett Park	\$ 1,070,000
Granny White Park	\$ 1,265,000

Utilities

Sewer System Capacity Improvements	\$ 8,100,000
Sewer Rehabilitation Program	\$ 670,000

ANNUAL OPERATING IMPACT - CAPITAL IMPROVEMENTS PROGRAM

FISCAL YEAR 2022 - 2027 (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	-	75	260	335	
	Police Headquarters	-	400	975	1,375	
	Safety Center East	-	-	-	-	
	Service Center	-	-	-	-	
	Total - General Facilities					2,250
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	
	Franklin Road - South	-	10	-	10	
	McEwen Drive	-	-	-	-	
	Murray Lane	-	2	-	2	
	Ragsdale Road	-	10	345	355	
	Street Lighting	-	-	124	124	
	Street Resurfacing	-	-	-	-	
	Sunset-Ragsdale Realignment	-	3	-	3	
	Sunset Road Phase 2 (Concord to Ragsdale)	-	3	-	3	

ANNUAL OPERATING IMPACT - CAPITAL IMPROVEMENTS PROGRAM

FISCAL YEAR 2022 - 2027 (000'S)

<u>Programs</u>	<u>Projects</u>	<u>Personnel Services</u>	<u>Operating Expenditures</u>	<u>Debt Service</u>	<u>Total Operating Budget Impact</u>	<u>Program Totals</u>
Transportation (cont'd)	Sunset Road Phase 3 (Ragsdale to Waller)	-	5	415	420	
	Traffic Signal Upgrades	-	10	-	10	
	Total - Transportation					932
Storm Drainage	Derby Glen	-	-	-	-	
	Subdivision Drainage	-	-	-	-	
	Tara Drive	-	-	-	-	
	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	
	Margaret Powell Park	-	-	-	-	
	Maryland Way Park	-	1	-	1	
	Owl Creek Park	-	-	-	-	
	River Park	-	-	-	-	
	Tower Park	-	2	-	2	
	Windy Hill Park	-	50	-	50	
	Total - Parks/Recreation					91
Utilities	Miscellaneous Sewer Service Additions	-	5		5	
	Miscellaneous Sewer System Improvements	-	-		-	
	Miscellaneous Water System Improvements	-	-		-	
	Sewer Rehabilitation Program	-	-	-	-	
	Sewer System Capacity Improvements	-	50	345	395	
	Sewer Lift Station Rehabilitation	-	(20)	-	(20)	
	Water Line Replacement Program	-	(10)	-	(10)	
	Water System Capacity Improvements	-	-	-	-	
	Total - Utilities					370
TOTALS - ALL PROGRAMS		\$ 470	\$ 1,206	\$ 2,464	\$ 4,140	\$ 4,140

City of Brentwood, Tennessee
Capital Improvements Program
Fiscal Year 2022 - 2027
Program Expenditures - Summary
(000's)

<u>Program</u>	Projected FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Total 6 Years 2022-2027
General Facilities and Equipment	19,320	7,335	4,130	910	5,655	2,580	2,285	22,895
Technology	1,470	2,330	1,140	845	1,045	870	860	7,090
Transportation	13,540	10,870	13,125	12,995	9,795	7,595	8,595	62,975
Storm Drainage	245	250	150	150	150	150	150	1,000
Parks and Recreation	3,365	2,675	1,395	2,630	650	225	125	7,700
Utilities	3,915	12,570	7,765	5,030	3,485	2,365	5,150	36,365
Grand Total	41,855	36,030	27,705	22,560	20,780	13,785	17,165	138,025

City of Brentwood, Tennessee
Capital Improvements Program
Fiscal Year 2022 - 2027
Sources of Funds - Summary
(000's)

<u>Source</u>	Projected FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Total 6 Years 2022-27
Capital Projects Fund	23,060	8,535	4,025	1,600	70	-	-	14,230
Emergency Communications District Fund	285	1,480	15	10	35	5	15	1,560
Equipment Replacement Division	1,965	2,105	2,130	1,190	2,035	2,190	2,770	12,420
Facilities Maintenance Division	905	800	545	330	450	300	300	2,725
General Fund	870	850	6,300	5,380	4,980	4,850	3,845	26,205
General Fund (Unrestricted Balance)	1,000	-	-	3,000	3,000	-	-	6,000
General Obligation Bond Proceeds	-	-	3,900	2,900	4,000	-	3,000	13,800
Municipal Center Fund	50	1,505	590	170	170	170	170	2,775
Private Sources	225	720	-	5	635	5	5	1,370
Public Works Project Fee Fund	-	-	-	1,000	-	2,000	-	3,000
Inter-Governmental Sources	8,950	7,020	930	-	-	-	-	7,950
State Street Aid Fund	800	1,700	1,800	1,900	1,900	1,900	1,900	11,100
Water and Sewer Fund	970	4,835	5,315	3,070	1,420	2,150	3,710	20,500
Water Tap Fees and NCGUD Tap Fees	1,610	100	950	1,965	2,045	175	1,410	6,645
Sewer Tap Fees	1,165	1,380	1,205	40	40	40	40	2,745
Water & Sewer Bond/Note Proceeds	-	5,000	-	-	-	-	-	5,000
Grand Total	41,855	36,030	27,705	22,560	20,780	13,785	17,165	138,025

City of Brentwood, Tennessee
Capital Improvements Program
Fiscal Years 2022 - 2027
Summary - All Projects
(000's)

		Projected FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Total 6 Years 2022-2027
General Facilities	Community Identity Features	-	60	15	15	15	15	15	135
	Community Planning	-	-	60	-	50	-	-	110
	Equipment and Vehicles	1,435	2,450	1,165	450	1,085	1,330	1,975	8,455
	Fire Stations	275	2,700	2,175	-	-	-	-	4,875
	Library	355	445	50	50	200	50	50	845
	Municipal Center	50	1,505	590	170	170	170	170	2,775
	Park Operations Facility	-	-	-	150	4,000	-	-	4,150
	Police Headquarters	17,050	-	-	-	-	-	-	-
	Safety Center East	105	55	25	25	25	25	25	180
	Service Center	50	120	50	50	110	990	50	1,370
	Total - General Facilities	19,320	7,335	4,130	910	5,655	2,580	2,285	22,895
Technology	Computer Equipment	575	265	955	730	985	845	800	4,580
	Emergency Communications Center	-	1,540	-	-	-	-	-	1,540
	Fiber Network	225	10	110	-	-	-	-	120
	GIS	-	-	-	75	-	-	-	75
	Radio System	70	100	-	-	-	-	-	100
	Security System	290	100	-	-	-	-	-	100
	Software Systems	310	315	40	40	25	25	25	470
	Warning Sirens	-	-	35	-	35	-	35	105
	Total - Technology	1,470	2,330	1,140	845	1,045	870	860	7,090
Transportation	ADA Retrofits	300	300	540	300	300	300	300	2,040
	Bike and Pedestrian	510	360	350	350	350	350	350	2,110
	Franklin Road - South	7,130	4,010	-	-	-	-	-	4,010
	McEwen Drive	160	370	2,500	3,100	3,700	-	-	9,670
	Murray Lane	80	730	440	-	-	-	-	1,170
	Ragsdale Road	-	750	4,350	5,900	2,000	-	-	13,000
	Street Lighting	-	120	1,800	20	20	20	20	2,000
	Street Resurfacing	2,065	2,500	2,600	2,700	2,800	2,800	2,800	16,200
	Sunset-Ragsdale Realignment	-	200	-	-	-	-	-	200
	Sunset Road Phase 2 (Concord to Ragsdale)	3,130	100	-	-	-	-	-	100
	Sunset Road Phase 3 (Ragsdale to Waller)	-	-	150	500	500	4,000	5,000	10,150
	Traffic Signal Upgrades	165	1,430	395	125	125	125	125	2,325
	Total - Transportation	13,540	10,870	13,125	12,995	9,795	7,595	8,595	62,975

City of Brentwood, Tennessee
Capital Improvements Program
Fiscal Years 2022 - 2027
Summary - All Projects
(000's)

	Projected FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Total 6 Years 2022-2027
Storm Drainage								
Derby Glen	175	-	-	-	-	-	-	-
Subdivision Drainage	70	150	150	150	150	150	150	900
Tara Drive	-	100	-	-	-	-	-	100
Total - Storm Drainage	245	250	150	150	150	150	150	1,000
Parks/Recreation								
Crockett Park	80	1,070	560	1,050	525	75	75	3,355
Deerwood Arboretum	10	-	50	-	75	-	-	125
Flagpole and Wikle	-	30	-	15	-	-	-	45
Granny White Park	230	1,265	30	50	50	50	50	1,495
Marcella Vivrette Smith Park	290	65	45	15	-	100	-	225
Maryland Way Park	20	-	-	-	-	-	-	-
Owl Creek Park	-	80	60	-	-	-	-	140
Margaret Powell Park	-	10	-	-	-	-	-	10
River Park	70	-	-	-	-	-	-	-
Tower Park	45	25	-	-	-	-	-	25
Windy Hill Park	2,620	130	650	1,500	-	-	-	2,280
Total - Parks/Recreation	3,365	2,675	1,395	2,630	650	225	125	7,700
Utilities								
Miscellaneous Sewer Service Additions	-	175	370	45	45	45	45	725
Miscellaneous Sewer System Improvements	255	110	110	110	110	110	110	660
Miscellaneous Water System Improvements	165	75	110	110	110	110	110	625
Sewer Rehabilitation Program	305	670	1,125	1,125	1,075	575	575	5,145
Sewer System Capacity Improvements	1,370	8,100	2,050	-	-	200	1,750	12,100
Sewer Lift Station Rehabilitation	10	865	550	-	-	-	-	1,415
Water Line Replacement Program	200	2,475	2,500	1,675	100	1,150	1,150	9,050
Water System Capacity Improvements	1,610	100	950	1,965	2,045	175	1,410	6,645
Total - Utilities	3,915	12,570	7,765	5,030	3,485	2,365	5,150	36,365
TOTALS	41,855	36,030	27,705	22,560	20,780	13,785	17,165	138,025

City of Brentwood, Tennessee
Capital Improvements Program
Fiscal Years 2022 - 2027
General Facilities and Equipment
(000's)

Projects	Projected FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Total 6 Years 2022-2027
Community Identity Features	-	60	15	15	15	15	15	135
Community Planning	-	-	60	-	50	-	-	110
Equipment and Vehicles	1,435	2,450	1,165	450	1,085	1,330	1,975	8,455
Fire Stations	275	2,700	2,175	-	-	-	-	4,875
Library	355	445	50	50	200	50	50	845
Municipal Center	50	1,505	590	170	170	170	170	2,775
Park Operations Facility	-	-	-	150	4,000	-	-	4,150
Police Headquarters	17,050	-	-	-	-	-	-	-
Safety Center East	105	55	25	25	25	25	25	180
Service Center	50	120	50	50	110	990	50	1,370
Grand Total	19,320	7,335	4,130	910	5,655	2,580	2,285	22,895

Source of Funds

Capital Projects Fund	15,835	2,780	175	-	-	-	-	2,955
General Fund	-	-	2,075	165	125	955	15	3,335
General Fund - Unrestricted Balance	-	-	-	-	-	-	-	-
G O Bond Proceeds	-	-	-	-	4,000	-	-	4,000
Equipment Replacement Division	1,410	1,910	1,165	450	1,085	1,330	1,975	7,915
Facilities Maintenance Division	475	260	125	125	275	125	125	1,035
Inter-Governmental Sources	1,250	880	-	-	-	-	-	880
Municipal Center Fund	50	1,505	590	170	170	170	170	2,775
Private Sources	50	-	-	-	-	-	-	-
Water and Sewer Fund	-	-	-	-	-	-	-	-
ECD Fund	250	-	-	-	-	-	-	-
Grand Total	19,320	7,335	4,130	910	5,655	2,580	2,285	22,895

City of Brentwood, Tennessee
Capital Improvements Program
Fiscal Years 2022 - 2027
Technology Program - Summary
(000's)

<u>Projects</u>	Projected FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Total 6 Years 2022-27
Computer Equipment	575	265	955	730	985	845	800	4,580
Emergency Communications Center	-	1,540	-	-	-	-	-	1,540
Fiber Network	225	10	110	-	-	-	-	120
GIS	-	-	-	75	-	-	-	75
Radio System	70	100	-	-	-	-	-	100
Security System	290	100	-	-	-	-	-	100
Software Systems	310	315	40	40	25	25	25	470
Warning Sirens	-	-	35	-	35	-	35	105
Grand Total	1,470	2,330	1,140	845	1,045	870	860	7,090

Source of Funds

Capital Projects Fund	845	650	10	-	-	-	-	660
General Fund	-	-	135	45	35	-	35	250
General Fund - Unrestricted Balance	-	-	-	-	-	-	-	-
G O Bond Proceeds	-	-	-	-	-	-	-	-
Equipment Replacement Division	555	195	965	740	950	860	795	4,505
Facilities Maintenance Division	-	-	-	-	-	-	-	-
Inter-Governmental Sources	-	-	-	-	-	-	-	-
Municipal Center Fund	-	-	-	-	-	-	-	-
Water and Sewer Fund	35	5	15	50	25	5	15	115
ECD Fund	35	1,480	15	10	35	5	15	1,560
Grand Total	1,470	2,330	1,140	845	1,045	870	860	7,090

City of Brentwood, Tennessee
Capital Improvements Program
Fiscal Years 2022 - 2027
Transportation
(000's)

Projects	Projected FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Total 6 Years 2022-2027
ADA Retrofits	300	300	540	300	300	300	300	2,040
Bike and Pedestrian	510	360	350	350	350	350	350	2,110
Franklin Road - South	7,130	4,010	-	-	-	-	-	4,010
McEwen Drive	160	370	2,500	3,100	3,700	-	-	9,670
Murray Lane	80	730	440	-	-	-	-	1,170
Ragsdale Road	-	750	4,350	5,900	2,000	-	-	13,000
Street Lighting	-	120	1,800	20	20	20	20	2,000
Street Resurfacing	2,065	2,500	2,600	2,700	2,800	2,800	2,800	16,200
Sunset-Ragsdale Realignment	-	200	-	-	-	-	-	200
Sunset Road Phase 2 (Concord to Ragsdale)	3,130	100	-	-	-	-	-	100
Sunset Road Phase 3 (Ragsdale to Waller)	-	-	150	500	500	4,000	5,000	10,150
Traffic Signal Upgrades	165	1,430	395	125	125	125	125	2,325
Grand Total	13,540	10,870	13,125	12,995	9,795	7,595	8,595	62,975

Source of Funds

Capital Projects Fund	4,385	3,385	3,190	100	70	-	-	6,745
General Fund	800	800	3,565	4,045	4,145	3,645	3,645	19,845
General Fund - Unrestricted Balance	-	-	-	3,000	3,000	-	-	6,000
G O Bond Proceeds	-	-	3,900	2,900	-	-	3,000	9,800
Facilities Maintenance Division	60	60	50	50	50	50	50	310
Private Sources	-	-	-	-	630	-	-	630
Public Works Project Fund	-	-	-	1,000	-	2,000	-	3,000
Inter-Governmental Sources	7,495	4,925	620	-	-	-	-	5,545
State Street Aid Fund	800	1,700	1,800	1,900	1,900	1,900	1,900	11,100
Water and Sewer Fund	-	-	-	-	-	-	-	-
Grand Total	13,540	10,870	13,125	12,995	9,795	7,595	8,595	62,975

City of Brentwood, Tennessee
Capital Improvements Program
Fiscal Years 2022 - 2027
Storm Drainage Program - Summary
(000's)

<u>Projects</u>	Projected FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Total 6 Years 2022-2027
Derby Glen	175	-	-	-	-	-	-	-
Subdivision Drainage	70	150	150	150	150	150	150	900
Tara Drive	-	100	-	-	-	-	-	100
Grand Total	245	250	150	150	150	150	150	1,000

<u>Source of Funds</u>								
Capital Projects Fund	175	200	-	-	-	-	-	200
General Fund	70	50	150	150	150	150	150	800
G O Bond Proceeds	-	-	-	-	-	-	-	-
Grand Total	245	250	150	150	150	150	150	1,000

City of Brentwood, Tennessee
Capital Improvements Program
Fiscal Years 2022 - 2027
Parks and Recreation Program - Summary
(000's)

<u>Projects</u>	Projected FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Total 6 Years 2022-2027
Crockett Park	80	1,070	560	1,050	525	75	75	3,355
Deerwood Arboretum	10	-	50	-	75	-	-	125
Flagpole and Wikle	-	30	-	15	-	-	-	45
Granny White Park	230	1,265	30	50	50	50	50	1,495
Marcella Vivrette Smith Park	290	65	45	15	-	100	-	225
Maryland Way Park	20	-	-	-	-	-	-	-
Owl Creek Park	-	80	60	-	-	-	-	140
Margaret Powell Park	-	10	-	-	-	-	-	10
River Park	70	-	-	-	-	-	-	-
Tower Park	45	25	-	-	-	-	-	25
Windy Hill Park	2,620	130	650	1,500	-	-	-	2,280
Grand Total	3,365	2,675	1,395	2,630	650	225	125	7,700

Source of Funds

Capital Projects Fund	1,820	1,520	650	1,500	-	-	-	3,670
General Fund	-	-	375	975	525	100	-	1,975
General Fund - Unrestricted Balance	1,000	-	-	-	-	-	-	-
G O Bond Proceeds	-	-	-	-	-	-	-	-
Facilities Maintenance Division	370	480	370	155	125	125	125	1,380
Private Sources	175	675	-	-	-	-	-	675
Inter-Governmental Sources	-	-	-	-	-	-	-	-
Water and Sewer Fund	-	-	-	-	-	-	-	-
Grand Total	3,365	2,675	1,395	2,630	650	225	125	7,700

City of Brentwood, Tennessee
Capital Improvements Program
Fiscal Year 2022 - 2027
Water and Sewer Program - Summary
(000's)

<u>Projects</u>	<u>Projected 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>Total 6 Years 2022-2027</u>
Miscellaneous Sewer Service Additions	-	175	370	45	45	45	45	725
Miscellaneous Sewer System Improvements	255	110	110	110	110	110	110	660
Miscellaneous Water System Improvements	165	75	110	110	110	110	110	625
Sewer Rehabilitation Program	305	670	1,125	1,125	1,075	575	575	5,145
Sewer System Capacity Improvements	1,370	8,100	2,050	-	-	200	1,750	12,100
Sewer Lift Station Rehabilitation	10	865	550	-	-	-	-	1,415
Water Line Replacement Program	200	2,475	2,500	1,675	100	1,150	1,150	9,050
Water System Capacity Improvements	1,610	100	950	1,965	2,045	175	1,410	6,645
Grand Total	3,915	12,570	7,765	5,030	3,485	2,365	5,150	36,365

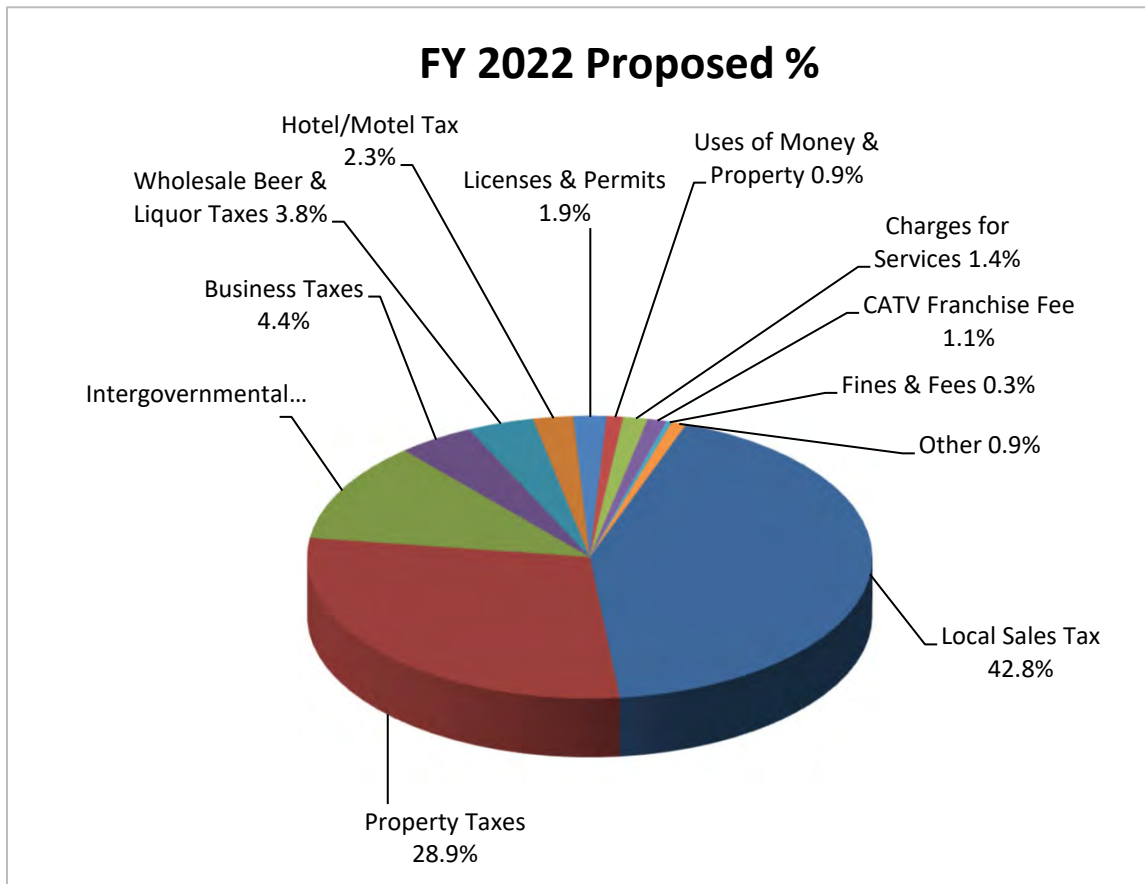
Source of Funds

Water and Sewer Fund	935	4,830	5,300	3,020	1,395	2,145	3,695	20,385
Water Tap Fees and NCGUD Tap Fees	1,610	100	950	1,965	2,045	175	1,410	6,645
Sewer Tap Fees	1,165	1,380	1,205	40	40	40	40	2,745
Private Sources	-	45	-	5	5	5	5	65
Inter-Governmental Sources	205	1,215	310	-	-	-	-	1,525
Water and Sewer Bond/Note Proceeds	-	5,000	-	-	-	-	-	5,000
Grand Total	3,915	12,570	7,765	5,030	3,485	2,365	5,150	36,365

GENERAL FUND REVENUE

General Fund Revenue

Major Revenues



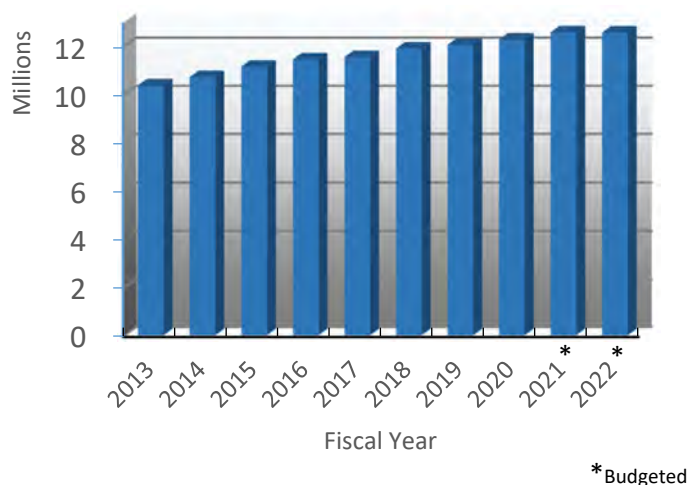
Revenue Source	FY 2022 Proposed	FY 2022 %
Local Sales Tax	\$ 18,540,000	42.8%
Property Taxes	\$ 12,550,000	28.9%
Intergovernmental	\$ 4,970,950	11.4%
Business Taxes	\$ 1,900,000	4.4%
Wholesale Beer & Liquor Taxes	\$ 1,650,000	3.8%
Hotel/Motel Tax	\$ 1,000,000	2.3%
Licenses & Permits	\$ 819,300	1.9%
Uses of Money & Property	\$ 412,600	0.9%
Charges for Services	\$ 609,000	1.4%
CATV Franchise Fee	\$ 475,000	1.1%
Fines & Fees	\$ 135,000	0.3%
Other	\$ 370,250	0.9%
Total General Fund Revenues	\$ 43,432,100	100.0%

General Fund Revenue

Taxes

REAL AND PERSONAL PROPERTY TAX

The proposed property tax rate for FY 2022 is yet to be calculated pending final countywide property reappraisal results. The proposed budget assumes adoption of the proposed new effective tax rate, which will be the same effective tax rate for the 31st consecutive fiscal year. The budgeted amount for both real and personal property taxes in FY 2022 is \$12,550,000, an increase of \$240,000 or 1.95% from FY 2021. The projected amount is conservatively based on actual assessments for calendar year 2020 without any projections for new construction added to the assessment rolls in calendar year 2021. 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.

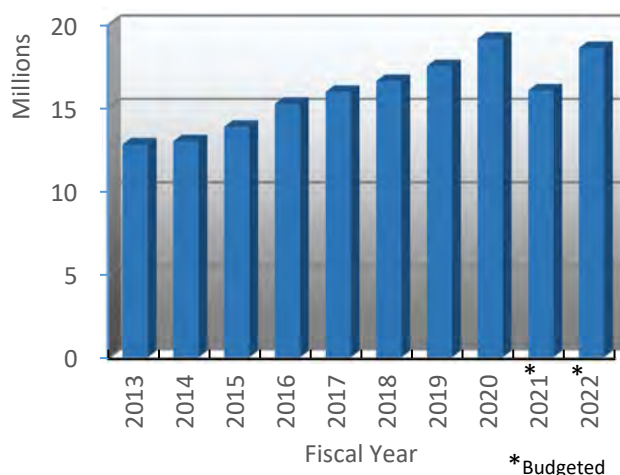


PUBLIC UTILITY PROPERTY TAX

The public utility tax is 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 2022. The FY 2022 estimate of \$75,000 represents no change from the FY 2021 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 2022 will be \$18,540,000, an increase of \$2,540,000 or 15.8% from last year's budgeted amount of \$16,000,000. The economic uncertainty of the COVID-19 pandemic that affected the preparation of the FY 2021 budget did not materialize. Surprisingly, sales tax revenues remained strong throughout the worst of

General Fund Revenue

Taxes

the pandemic leading to a 9.2% increase in YTD collections as of February 2021. Finally, during the last quarter of FY 2021, the City began receiving the additional local allocation from the one-half cent sales tax increase approved in 2018 so FY 2022 collections for the City will reflect a full year of this voter approved rate increase.

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 grew by 6.3% in FY 2020 and are approximately 5.75% higher through February 2021. The FY 2022 estimated revenue is \$675,000, reflecting no increase from the FY 2021 budgeted amount.

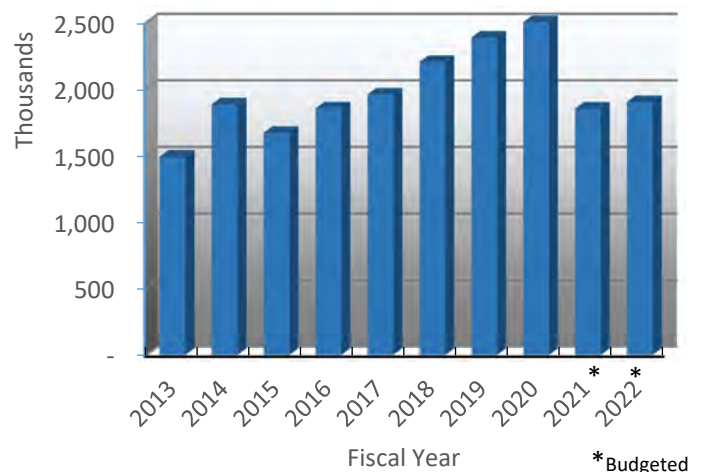
WHOLESALE LIQUOR TAX

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 2022 of \$975,000 represents a \$75,000 or 8.3% increase from FY 2021. This budgeted estimate is still conservative given actual collections exceeded \$1.1 million in FY 2020 and are trending toward \$1.4 million for FY 2021 at the time of budget preparation. Increased revenues in FY 2021 may reflect a modification of household spending during the COVID-19 pandemic that may return to pre-COVID levels once travel and other restrictions are lifted.

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 2022 of \$1,900,000 represents an increase of \$50,000 from FY 2021's budgeted business tax collections. While the budgeted amount is an increase from the FY 2021 budget, it represents a 25% **decrease** from the actual FY 2020 collections to be conservative given unforeseen COVID impacts.

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 of the following year. 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

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 2022 is \$1,000,000, a decrease of \$560,000 from FY 2021's overly optimistic budget amount. This revenue source was the hardest hit by COVID impacts and is down almost 65% YTD through February compared to FY 2021. This FY 2022 revenue projection assumes a continued gradual improvement in the travel industry throughout the upcoming fiscal year but still well below pre-COVID revenue trends.

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 2022 budget projection of \$475,000 is the same as the FY 2021 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.

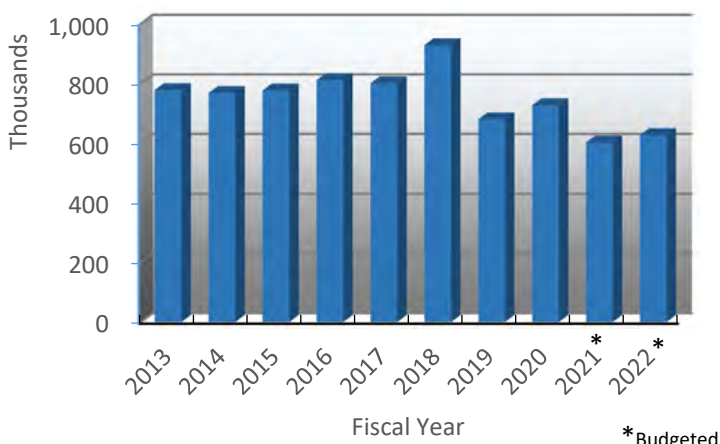
Licenses and Permits

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 2022 estimate is \$710,000, an increase of \$20,000 from the FY 2021 budget. This estimate acknowledges the recent slight uptick in new single-family building permits while the level of remodel/rebuild projects also remains strong.

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 is budgeted in FY 2022.



General Fund Revenue

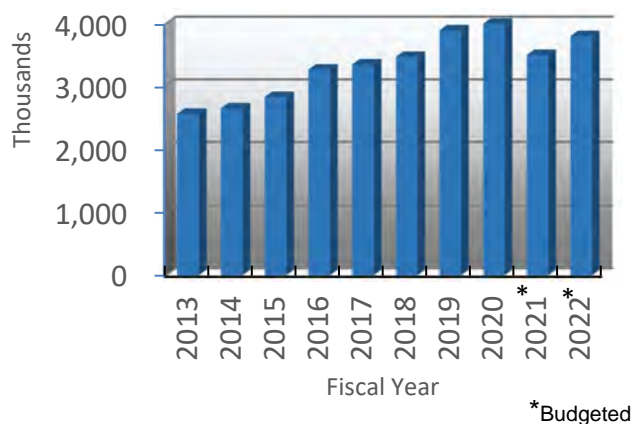
Intergovernmental

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 2022 budget amount is \$500,000, the same as FY 2021. FY 2021 actual collections are projected to be just over the budgeted \$500,000.

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 2022 budget amount is \$3,800,000, which represents a \$300,000 or 8.6% increase from FY 2021. Like local sales tax collections, state shared sales tax collections have remained strong, with the FY 2021 projected actual amount over \$4.2 million.



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. 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 2021 accrued collections (from the 2020 tax year) will not be known until at least August 1, 2021 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. As a result, the FY 2022 proposed budget reflects \$0 for this revenue source.

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 2022 is \$225,000, down \$25,000 from FY 2021's budgeted amount.

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 2022 budget estimate is \$85,000, the same amount as the FY 2021 budgeted amount.

General Fund Revenue

Intergovernmental

CORPORATE EXCISE TAX

This revenue is received from the State on a formula tied to bank profits and is distributed on a situs basis in lieu of payment for intangible personal property taxes. Cities must have levied a property tax in the previous year to be eligible to receive allocations from the State. Recent trends show annual growth in this revenue source, with \$133,000 received in FY 2019, \$242,570 in FY 2020, and FY 2021 projected collections of \$294,800. The projected amount for FY 2022 is conservatively set at \$125,000, a \$50,000 increase from FY 2021'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 2022 is \$71,950, which reflects no change from the actual FY 2021 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 2022 estimate is \$175,000, the same as the FY 2021 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 2022, the same amount as the FY 2021 budget, assuming a return to normal park rental and youth athletic activity post-COVID.

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 2022 projection of \$45,000 represents no change from the FY 2021 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 2022 is \$60,000, which is the same as the FY 2021 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 2022 is \$82,000, which is the same as the FY 2021 budget.

The Historic Ravenswood mansion began hosting events in summer of 2014. The estimated rental revenue for FY 2022 is \$200,000, which is the same as the FY 2021 budget. Note that operations at both homes were impacted by COVID, and FY 2022 projections are based on a return to pre-COVID booking trends.

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 2022 is \$30,000. A second tower in Granny White Park is under consideration but no additional revenue for that tower is currently projected in the FY 2022 budget.

Fines and Fees

MUNICIPAL COURT FINES/COSTS

The Municipal Court assesses fines and court costs for violations of the municipal ordinances within the City limits, primarily through directed enforcement of traffic laws. The projected amount for FY 2022 is \$100,000, a decrease of \$50,000 from FY 2021. 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 2022 revenue estimate is \$35,000, an increase of \$5,000 from the FY 2021 budget amount.

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). During FY 2021 the City changed its banking services agreement to Synovus with a slightly better interest rate. The projected interest earned for FY 2022 is \$90,000, an increase of \$40,000 from FY 2021.

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 2022 is \$125,000, no change from the previous year.

GIS SERVICE FEE

The service fee to the Water Services Department for FY 2022 is \$100,000, no change from FY 2021. The fee covers Geographic Information Systems services (personnel and equipment) used to accurately map the Water and Sewer infrastructure systems and its field components.

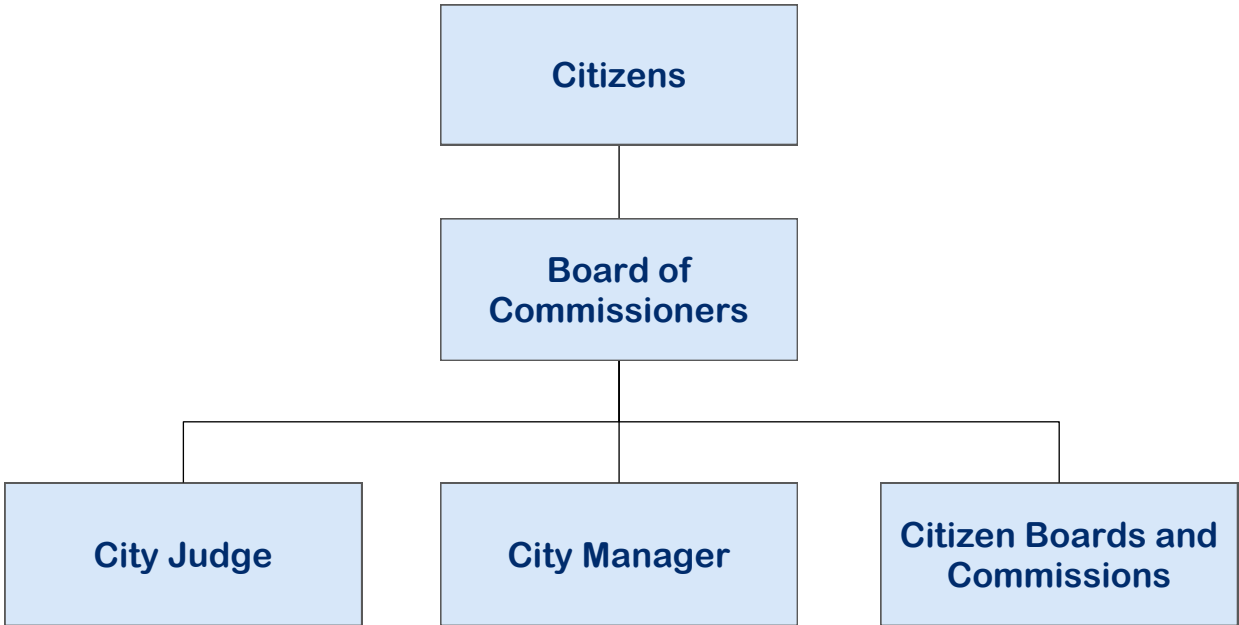
POLICE HEADQUARTERS RENT

With the planned mid-FY 2022 relocation of the 911 dispatch center to the new Police headquarters building, the Emergency Communications District will begin paying rent to the General Fund instead of the Municipal Center Fund. The FY 2022 projected amount for an estimated six months is \$47,000 based on updated market rate comparisons for Class A office space. Beginning in FY 2023, the full year amount is projected at \$94,000.

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 2019	Actual FY 2020	Budget FY 2021	YTD Actual FY 2021	Budget FY 2022
Personnel Services	\$ 193,805	\$ 197,833	\$ 199,805	\$ 140,796	\$ 199,805
Operating Expenditures	15,452	18,322	27,000	10,526	27,000
Capital Outlay	-	-	-	-	-
Total	\$ 209,257	\$ 216,155	\$ 226,805	\$ 151,322	\$ 226,805

BUDGET COMMENTS & PERFORMANCE MEASURES

This activity primarily provides for the cost of compensation and group health/life insurance benefits for the seven member City Commission. Other expenditures 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 2022 budget reflects no change in expenditures from the \$226,805 budgeted in FY 2021 .

<u>PERFORMANCE MEASURES</u>	<u>Actual FY 2019</u>	<u>Actual FY 2020</u>	<u>Target FY 2021</u>	<u>Target FY 2022</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 2019	Actual FY 2020	Budget FY 2021	YTD-Actual FY 2021	Budget FY 2022
Personnel Services	\$ 25,398	\$ 25,445	\$ 25,300	\$ 16,000	\$ 25,300
Operating Expenditures	14,349	14,961	16,300	14,997	19,000
Capital Outlay	-	-	-	-	-
Total	\$ 39,747	\$ 40,406	\$ 41,600	\$ 30,997	\$ 44,300

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 total increase is \$2,700, partially due to a \$2,000 one-time cost for migration of specialized court software to a new server.

<u>PERFORMANCE MEASURES</u>	<u>Actual CY 2019</u>	<u>Actual CY 2020</u>	<u>Target CY 2021</u>	<u>Target CY 2022</u>
Number of Citations Processed	3,485	1,453	4,500	2,500
Total Traffic Court Cases	777	200	850	400
Motorists Sentenced to Driving School	576	338	700	550

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 2019	Actual FY 2020	Budget FY 2021	YTD ACTUAL FY 2021	Budget FY 2022
Personnel Services	\$ 434,514	\$ 437,136	\$ 442,090	\$ 275,451	\$ 466,805
Operating Expenditures	9,692	8,255	9,850	2,498	10,450
Capital Outlay	-	-	-	-	-
Total	\$ 444,206	\$ 445,391	\$ 451,940	\$ 277,949	\$ 477,255

BUDGET COMMENTS & PERFORMANCE MEASURES

Overall, the budget for the City Manager's office is 5.6% higher than FY 2021 with minor adjustments in various line items. Salaries show an increase reflecting the 2021 mid-year raises approved by the City Commission in November 2020, as well as allowance for a proposed 2% merit and 2% market increase in FY 2022. As with other City departments, no increase is proposed for the health insurance line item and the TCRS retirement contribution remains at 12% for legacy plan employees.

<u>PERFORMANCE MEASURES</u>	<u>Actual FY 2019</u>	<u>Actual FY 2020</u>	<u>Target FY 2021</u>	<u>Target FY 2022</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 2019</u>	<u>Actual FY 2020</u>	<u>Budget FY 2021</u>	<u>Budget FY 2022</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 cost 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 2019	Actual FY 2020	Budget FY 2021	YTD Actual FY 2021	Budget FY 2022
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	50,320	-	45,000	-	-
Capital Outlay	-	-	-	-	-
Total	\$ 50,320	\$ -	\$ 45,000	\$ -	\$ -

BUDGET COMMENTS & PERFORMANCE MEASURES

FY 2021 was an election year for the City of Brentwood. There is no appropriation needed for FY 2022. The next municipal election is scheduled for May 2023.

<u>PERFORMANCE MEASURES*</u>	<u>Actual FY 2019</u>	<u>Actual FY 2020</u>	<u>Target FY 2021</u>	<u>Target FY 2022</u>
Number of registered voters in Brentwood	31,727	33,363	33,800	35,600
Voter registration forms processed (countywide)	18,404	15,732	26,400	16,000

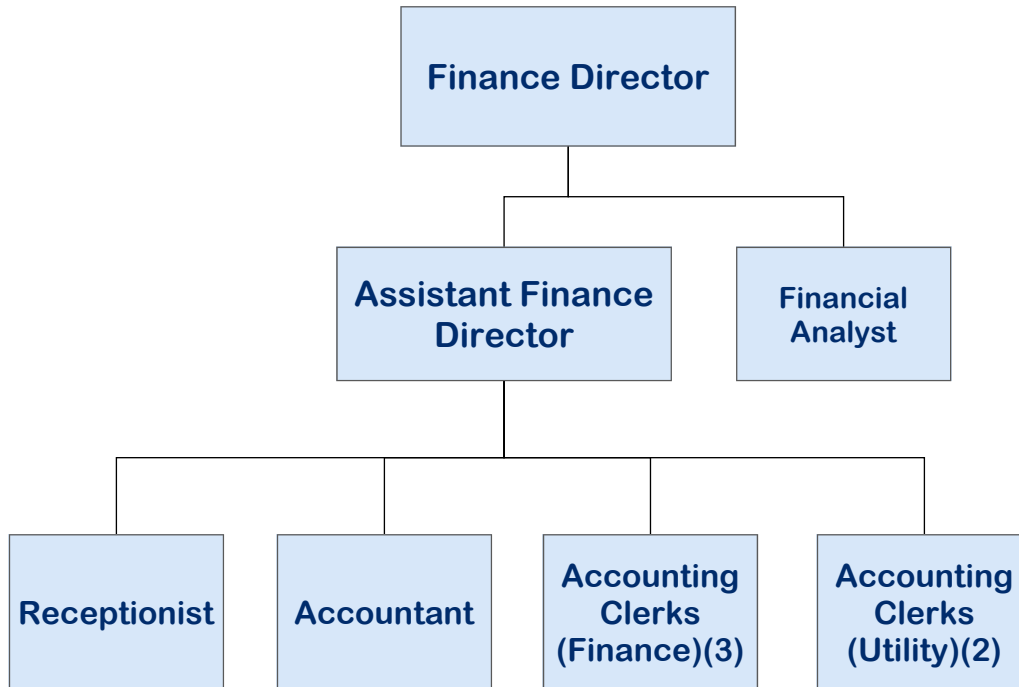
*Information provided by Williamson County Elections Commission

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

2021-2022 Non-Routine Work Plan

The Finance Department is proposing the following non-routine work items for fiscal year 2021-2022. 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 occurred in phases throughout FY 2021, requiring significant time commitments of staff and management. In the first quarter of FY 2022, staff will continue to work closely with the software provider, CitySuite, during staff training and parallel running of the old and new software to ensure the system is set up and working accurately and effectively. The core Financial Management System, which includes the general ledger, accounts payable, accounts receivable, purchasing, cash receipting, and fixed assets modules, and the Human Resource Software/Payroll are projected to go live on or around July 1, 2021.

Target Date: September 30, 2021

2. DOCUMENTATION OF FINANCE DEPARTMENT ACTIVITIES

The Finance Department is responsible for a wide range of financial and administrative support activities carried out by a small staff. Since there is limited overlap of responsibilities and duties among the personnel, it is more challenging for staff to assume the duties of others when there are extended absences or turnover. For this reason, and in conjunction with the implementation of the new Financial Management software, the staff will undertake the detailed documentation of each function and activity carried out daily by the Finance Department personnel. This will include departmental responsibilities, processes, time schedules, contacts, resources, etc. This documentation will address, but is not be limited to, accounts payables, accounts receivables, miscellaneous cash receipting, purchasing, and fixed assets, including capital projects.

Target Date: March 31, 2022

3. DEVELOP AND DOCUMENT CHECKS AND BALANCES BETWEEN FINANCE AND HUMAN RESOURCES/PAYROLL

The Finance Department will work closely with the Human Resources/Payroll Department to develop and document processes to ensure an accurate and timely flow of transactions from payroll to the general ledger with appropriate oversight and separation of duties. The Finance Department will also focus on analyzing processes to minimize manual efforts and redundancy by utilizing electronic tools currently in place like Spreadsheet Server.

Target Date: December 31, 2021

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 2019	Actual FY 2020	Budget FY 2021	YTD Actual FY 2021	Budget FY 2022
Personnel Services	\$ 723,651	\$ 732,598	\$ 747,315	\$ 498,620	\$ 803,455
Operating Expenditures	\$ 208,760	\$ 198,285	\$ 219,160	\$ 176,875	\$ 243,820
Capital Outlay	-	-	-	-	-
Total	\$ 932,411	\$ 930,883	\$ 966,475	\$ 675,495	\$ 1,047,275

BUDGET COMMENTS & PERFORMANCE MEASURES

FY 2022 total expenditures reflect mid-year salary increases approved by the City Commission in November 2020, as well as allowance for 2% market and 2% merit increases in July. As with other City departments, no increase is proposed in the health insurance or TCRS line items. Non-personnel increases provide for a potential increase of up to 10% in audit contract fees due to re-bidding, as well as a \$5,000 increase in audit fees related to a required "Single Audit". The latter is required by the Federal government when the City receives more than \$750,000 in Federal funds in a given year. The budget also includes \$16,000 in additional software maintenance costs due to upgrading the City's financial software from Harris Computer's GEMS platform to City Suite. The latter is expected to be fully implemented in FY 2022.

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 2019	Actual FY 2020	Target FY 2021	Target FY 2022
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 2019	Actual FY 2020	Budget FY 2021	Budget FY 2022
Finance Director	1	1	1	1
Assistant Finance Director	1	1	1	1
Accountant	1	1	1	1
Financial Analyst	1	1	1	1
Accounting Clerk I & II	3	3	3	3
Receptionist/Secretary	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
Total Finance	8	8	8	8

City Recorder

Organization Chart



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City Recorder

City Recorder

MISSION & EXPENDITURE SUMMARY

The primary goal of this activity is to facilitate the agenda management system for City Commission meetings, prepare minutes, legal notices, etc. and provide administrative support as needed to the City Manager's Office and the City Commission. In addition, this activity is responsible for an effective records management program in accordance with federal and state law and the records retention policy of the City.

Category	Actual FY 2019	Actual FY 2020	Budget FY 2021	YTD Actual FY 2021	Budget FY 2022
Personnel Services	\$ 94,260	\$ 97,550	\$ 106,670	\$ 64,526	\$ 113,485
Operating Expenditures	\$ 31,449	\$ 37,595	\$ 47,580	\$ 39,344	\$ 52,920
Capital Outlay	-	-	-	-	-
Total	\$ 125,709	\$ 135,145	\$ 154,250	\$ 103,871	\$ 166,405

BUDGET COMMENTS & PERFORMANCE MEASURES

This activity provides funding for the City Recorder position and the cost of legal notices, periodic updates to the municipal code, and the maintenance agreement for the City's automated agenda management and open records software systems. The proposed FY 2022 operating expenditures reflect an increase of 7.9% from FY 2021, due to the mid-year salary increase approved by the City Commission in November 2020, as well as allowance for a proposed 2% merit and 2% market increase in July. Software license and subscription costs have increased \$4,800 including acquisition of a proposed Boards and Commissions membership management system and other system upgrades.

<u>PERFORMANCE MEASURES</u>	<u>Actual FY 2019</u>	<u>Actual FY 2020</u>	<u>Target FY 2021</u>	<u>Target FY 2022</u>
Number/Percentage of agenda packets delivered to Commissioners six days prior to meeting	22/100%	23/100%	23/100%	23/100%
Number/Percentage of online Public Records Requests processed within legal requirement	117/100%	382/100%	215/100%	300/100%
Number/Percentage of public notices published within the legal deadlines	90/100%	82/100%	75/100%	75/100%
Number of official records scanned into document imaging system	246	236	130	150

AUTHORIZED PERSONNEL

<u>Position / Title</u>	<u>Actual FY 2019</u>	<u>Actual FY 2020</u>	<u>Budget FY 2021</u>	<u>Budget FY 2022</u>
City Recorder	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
Total City Recorder	1	1	1	1

Legal Services Department

Organization Chart

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City Attorney

Legal Services

2021-2022 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 or planned 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 and Ragsdale Road projects. This process involves filing a condemnation lawsuit against all parties who have an interest in the affected property. Typically, the court awards possession of the property rights needed for the project within a few weeks after the lawsuit is filed. The issue of the amount of compensation due to the owners is decided subsequently through settlement negotiations or court proceedings. The amount offered by the City is deposited with the court when the lawsuit is filed, and the court usually allows the owner to withdraw this amount while the matter is pending. While the City is represented by outside counsel in eminent domain matters, staff is involved in settlement negotiations and procedural strategy.

Target Date: Ongoing throughout the year

2. ONGOING MISCELLANEOUS ZONING ORDINANCE AMENDMENTS

As time permits, staff has worked on drafts of various minor amendments to the City's Zoning Ordinance and other development related regulations. 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. VOLUNTEER BOARDS BYLAWS OR RULES OF PROCEDURE

In conjunction with the implementation of the proposed Boards and Commissions software, staff will search City archives to locate existing bylaws or rules of procedures for volunteer boards or commissions. These will then be uploaded into the software to be readily available to board members and staff via the City's website. For those boards for which no bylaws can be found, staff will work with board/commission members to get those drafted and adopted. This will assist with the occasional questions that arise from volunteer boards and commission members about particular processes or rules of procedure such as election of officers, order of business, etc. by providing these in one centralized location.

Target Date: March 31, 2022

Legal Services

2021-2022 Non-Routine Work Plan

4. 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. Additionally, a study is currently underway that is expected to yield significant changes to our drainage system design requirements and consequently will require changes to our code/regulations. Staff from the Engineering and Planning Departments will coordinate with the Legal Department to ensure the new permit is reviewed, changes from the study are captured, and coordinate the needed changes to the 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 will also involve appropriate revisions to the Subdivision Regulations which are included as Appendix A of the Zoning Ordinance.

Target Date: August 31, 2021

5. PREPARE INTERNAL STANDARD OPERATING PROCEDURES FOR THE HANDLING OF ANNEXATION REQUESTS (JOINT EFFORT WITH THE PLANNING DEPARTMENT)

The City has experienced an increase in requests for annexation into the City limits. Annexations are governed by state law and the process must be followed precisely. To ensure that staff is aware of the detailed aspects of the law, the Legal and Planning Departments will work together to establish standard operating procedures and checklists for this process.

The effort may also involve appropriate revisions to the Zoning Ordinance.

Target Date: August 31, 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 2019	Actual FY 2020	Budget FY 2021	YTD Actual FY 2021	Budget FY 2022
Personnel Services	\$ 169,553	\$ 173,515	\$ 178,180	\$ 110,550	\$ 190,515
Operating Expenditures	\$ 48,837	\$ 57,633	\$ 73,300	\$ 33,369	\$ 73,480
Capital Outlay	-	-	-	-	-
Total	\$ 218,389	\$ 231,148	\$ 251,480	\$ 143,919	\$ 263,995

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 2022. Personnel Services reflects the mid-year salary increase approved by the City Commission in November 2020, as well as allowance for 2% market and 2% merit increases in July.

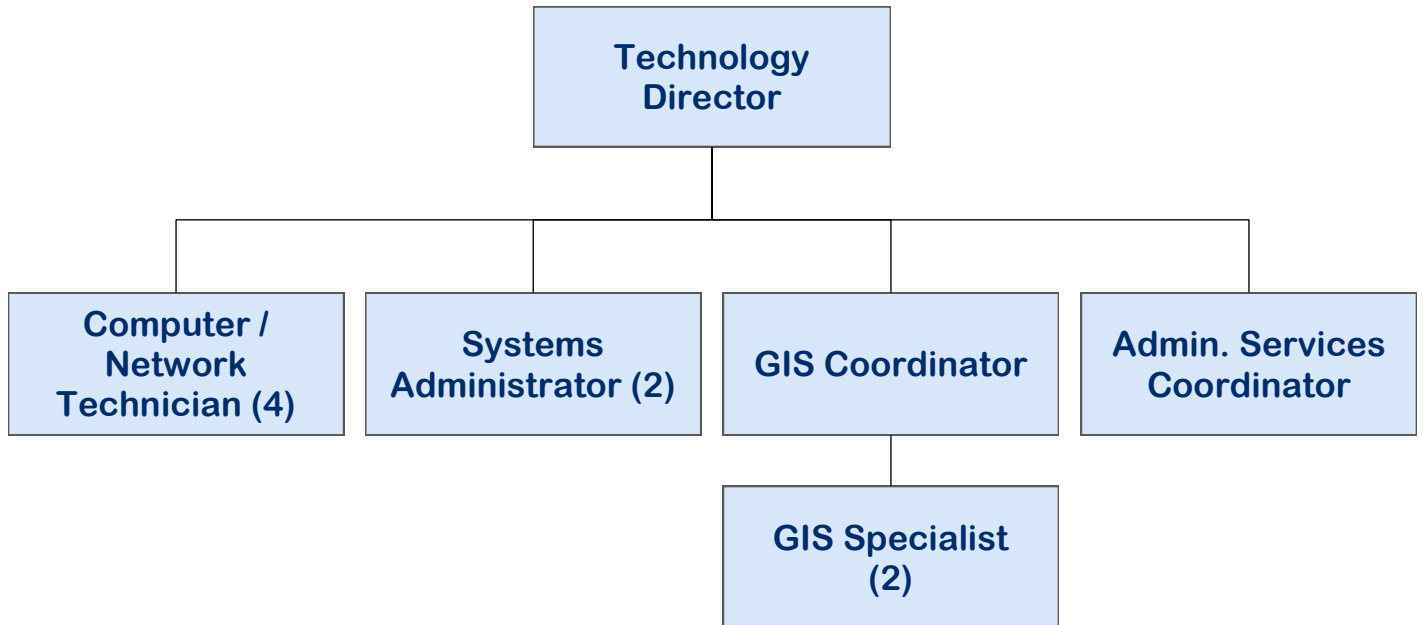
<u>PERFORMANCE MEASURES</u>	<u>Actual FY 2019</u>	<u>Actual FY 2020</u>	<u>Target FY 2021</u>	<u>Target FY 2022</u>
Percentage of Commission agenda items prepared or reviewed at least five days prior to meeting	100%	100%	100%	100%

AUTHORIZED PERSONNEL

<u>Position / Title</u>	<u>Actual FY 2019</u>	<u>Actual FY 2020</u>	<u>Budget FY 2021</u>	<u>Budget FY 2022</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

2021-2022 Non-Routine Work Plan

The Technology Department proposes the following as its goals and objectives for the non-routine work plan for the 2021-2022 fiscal year.

1. DESIGN AND OVERSEE THE CONSTRUCTION OF THE TECHNOLOGY OF THE NEW COMMUNICATIONS CENTER AT THE POLICE DEPARTMENT HEADQUARTERS FACILITY

The Technology Department will work with the Police Department to design the equipment that will be used in the new Communications Center, including the 911 phone system, console furniture, radio system components and other electronics that are used for facilitating dispatching. We will also coordinate the transferring of services from third party vendors that allow for continuity of operations while the new equipment is installed and tested.

Target Date: December 31, 2021

2. OVERSEE POSSIBLE REROUTING OF FIBER TO ALLOW FOR SECONDARY CONNECTIONS TO ALL NETWORK SWITCHES AND RE-TERMINATION OF ALL FIBER CONNECTIONS TO STANDARDIZE CONNECTOR FORM FACTOR

The City of Brentwood's network connects all our facilities using fiber optic cables that are part of the traffic signal system. For backup and redundancy connections, we will review the existing routing of these connections to optimize the most effective second and third-level connections to allow the network to remain in operation when there are disruptions to the primary connections. Also, there are various types of fiber connections used in the network today, and we will standardize all the connections to the same type of physical connector. During this process, we will have all the fiber connectors re-spliced to ensure the older connections are reliable.

Target Date: June 30, 2022

3. CONTINUE WITH CAD SERVER CONSOLIDATION WITH WILLIAMSON COUNTY

In 2017 the City purchased a new Computer Aided Dispatch (CAD) system from TriTech (now CentralSquare Technologies) to replace a 14-year-old system. A major feature we required was an interface called Advanced CAD2CAD feature that would allow our CAD to interface with Williamson County's CAD system that was 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. We retained 25% of the cost of the software due to the inability of the vendor to get the product complete. We have since taken a different approach to getting real-time data between the two CAD systems. The original goal when considering purchase of a new CAD system was to have one CAD system hosted at Williamson County and have an active standby CAD system hosted at Brentwood. We were told then there were technical limitations that would not allow that design to work. Since then, CentralSquare has been implementing the initial design we desired for 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 site at Williamson County with an active standby system located in Brentwood's data center.

Target Date: June 30, 2022

Technology

2021-2022 Non-Routine Work Plan

4. IMPLEMENTATION OF NETWORK SECURITY CHANGES BASED ON SECURITY ASSESSMENTS CONDUCTED IN FY 2021

The Technology department had three independent cyber security assessments performed in FY 2021. We have already started implementing several of the suggestions and will continue next fiscal year using the final reports as a roadmap to remediate identified weaknesses.

Target Date: March 31, 2022

5. RESEARCH NETWORK STORAGE FOR REPLACEMENT IN FY 2023

Network attached storage functions just like independent cloud storage that is tailor-made for the solution that will best fit our needs. It allows us to store all files and e-mail correspondence on a massive local network, and it has the capacity to grow and expand to meet ever-more-demanding storage needs. There have been significant changes in recent years on how to approach enterprise storage. We will examine the various types of new technologies in preparation for purchasing expanded storage solutions in FY 2023.

Target Date: March 1, 2022

6. EXPLORE THE POTENTIAL FOR OFFLINE GIS/MAP USE FOR EMERGENCY SERVICES

The aftermath of the Christmas Day bombing revealed that the mobile mapping system, that police and fire use on their mobile data computer for responding to calls for service was inoperable due to loss of connectivity to the internet. In the interim, GIS staff created map books for use in all police and fire mobile PC's. GIS staff will explore and test various ways to create digital and searchable mobile maps in the case that connectivity is interrupted again.

Target Date: December 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 2019	Actual FY 2020	Budget FY 2021	YTD Actual FY 2021	Budget FY 2022
Personnel Services	\$ 603,282	\$ 631,696	\$ 746,410	\$ 463,682	\$ 911,165
Operating Expenditures	\$ 246,524	\$ 330,219	\$ 420,825	\$ 292,186	\$ 655,010
Capital Outlay	533,245	560,021	616,000	380,000	747,000
Total	\$ 1,383,052	\$ 1,521,935	\$ 1,783,235	\$ 1,135,868	\$ 2,313,175

BUDGET COMMENTS & PERFORMANCE MEASURES

The Technology budget reflects a significant increase of \$530,000 (30%) compared to FY 2021. More than half of this increase (\$234,000) is in operating expenditure increases, including maintenance costs for the Motorola radio system (\$146,250) and Automox patching software to enhance cybersecurity (\$25,000). Personnel Services will increase 22%, reflecting the addition of a Computer/Network Technician position as discussed in the City Manager's transmittal letter, absorption of the mid-year salary increase approved by the City Commission in November 2020, and the proposed 2% market and 2% merit increases in July. No increases are proposed in the health insurance or TCRS retirement contributions.

Other significant increases include \$33,200 related to changes in internet service providers and additional back-up service for the City's phone lines in the event of disruption, as well as \$26,400 for antenna and feed line removal to the communications tower on Robert E. Lee Lane. Lastly, the contribution to the Equipment Replacement Fund will increase \$135,000, of which \$105,000 is due to the additional technology equipment installed at the Police Headquarters facility.

PERFORMANCE MEASURES	Actual FY 2019	Actual FY 2020	Target FY 2021	Target FY 2022
Percent equipment repair/replace within 1 working day	91.00%	90.00%	90.00%	90.00%
Percent of phone system "up-time"	98.50%	99.00%	99.99%	99.00%
Percent of network service hours up-time	99.00%	99.00%	99.99%	99.00%

AUTHORIZED PERSONNEL

Position / Title	Actual FY 2019	Actual FY 2020	Budget FY 2021	Budget FY 2022
Technology Director	1	1	1	1
Systems Administrator	1	1	2	2
Computer/Network Technician	2.5	2.5	2.5	3.5
Administrative Services Coordinator	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
Total Technology	5.5	5.5	6.5	7.5

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 2019	Actual FY 2020	Budget FY 2021	YTD Actual FY 2021	Budget FY 2022
Personnel Services	\$ 294,159	\$ 296,051	\$ 307,395	\$ 192,219	\$ 327,105
Operating Expenditures	\$ 35,426	\$ 45,299	\$ 53,240	\$ 44,111	\$ 57,690
Capital Outlay	1,330	-	8,500	-	8,500
Total	\$ 330,914	\$ 341,350	\$ 369,135	\$ 236,329	\$ 393,295

BUDGET COMMENTS & PERFORMANCE MEASURES

The FY 2022 budget includes an overall 6.5% increase, consisting largely of the mid-year salary adjustments approved by the City Commission in November 2020 and an allowance for 2% market and 2% merit increases in July. Minor changes are provided for increases on OPSInsight Fiber Management Software (\$1,900) and Tru North Geo consultants (\$1,000), as well as the addition of TerraFlex cloud software (\$500). As with other departments that have personnel, no changes are proposed for health insurance or TCRS retirement contributions.

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 2019	Actual FY 2020	Target FY 2021	Target FY 2022
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 2019	Actual FY 2020	Budget FY 2021	Budget FY 2022
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

2021-2022 Non-Routine Work Plan

The Human Resources Department proposes to undertake the following non-routine work projects for the 2021-2022 fiscal year.

1. IMPLEMENT CITY SUITE PAYROLL SYSTEM

In 2020, the City began the transition to a new upgraded Financial and Human Resources software system named CitySuite, which is provided by Harris Corporation, the current provider of these services. Staff is actively working to design the payroll components of the new software and will then proceed uploading all employee records, pay and deduction codes, tax and withholding tables, frequencies of pay and bank tables, pay matrixes, general ledger accounts and other applicable information to ensure all employees are paid accurately and appropriately. While implementation of the new system is tentatively targeted for July 1, 2021, a process of multiple parallel payroll tests will be required to ensure accuracy and make necessary adjustment to ensure all employees are paid correctly. This will also require coordinating with the implementation of the UKG Time and Attendance system described below.

Target Date: September 2021

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.

Following a thorough vendor selection process, implementation of the Ultimate Kronos Group (UKG) product was approved by the Board of Commissioners in March 2021. Implementation of the UKG system will be coordinated with the implementation of the CitySuites payroll system described above.

Target Date: September 2021

3. DEVELOP AND DOCUMENT CHECKS AND BALANCES BETWEEN HUMAN RESOURCES AND FINANCE

The Human Resources Department will work closely with the Finance Department to develop and document processes to ensure an accurate and timely flow of transactions from payroll to the general ledger with appropriate oversight and separation of duties. The departments will also focus on analyzing processes to minimize manual efforts and redundancy by utilizing electronic tools currently in place like Spreadsheet Server.

Target Date: December 31, 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 2019	Actual FY 2020	Budget FY 2021	YTD Actual FY 2021	Budget FY 2022
Personnel Services	\$ 312,907	\$ 330,928	\$ 339,470	\$ 219,663	\$ 380,240
Operating Expenditures	\$ 126,500	\$ 126,893	\$ 160,855	\$ 84,540	\$ 191,650
Capital Outlay	-	-	-	-	-
Total	\$ 439,407	\$ 457,820	\$ 500,325	\$ 304,203	\$ 571,890

BUDGET COMMENTS & PERFORMANCE MEASURES

The FY 2022 budget reflects a 14% increase from FY 2021, mostly due to salary adjustments and technology related expenses. As with other departments, the salaries line item absorbs the mid-year increase approved by the City Commission in November 2020 and provides an allowance for 2% market and 2% merit increases in July. No changes are proposed for health insurance or TCRS retirement contributions. Funding (\$18,000) is provided for part-time staffing to assist in the growing workload related to public safety employee testing, compliance reporting, and benefit reconciliation.

FY 2022 will include first year maintenance costs for the Harris City Suite software, which includes the Human Resources Management module (\$34,000). Maintenance for the first year of the Kronos time and attendance software is included in the project budget and will not be reflected here until FY 2023.

PERFORMANCE MEASURES	Actual FY 2019	Actual FY 2020	Target FY 2021	Target FY 2022
Percent positions filled w/in 60 days of vacancy	96%	97%	100%	100%
Number and percent of employees hired who complete probationary period	22/67%	50/85%	75%	80%
Employee turnover rate (incl. PT)	20%	11%	18%	15%

AUTHORIZED PERSONNEL

Position / Title	Actual FY 2019	Actual FY 2020	Budget FY 2021	Budget FY 2022
Human Resources Director	1	1	1	1
HR/Payroll Specialist	1	2	2	2
Human Resources Technician	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Human Resources	3	3	3	3

Community Relations Department

Organization Chart



Community Relations

2021-2022 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 2021-2022 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 2022 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 2022

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 which were canceled in 2020 due to the COVID pandemic. Beginning with a pop-up dog park at the Summer 2022 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 2022 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 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.

Target Date: January 2022

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 2019	Actual FY 2020	Budget FY 2021	YTD Actual FY 2021	Budget FY 2022
Personnel Services	\$ 222,940	\$ 227,053	\$ 229,900	\$ 143,790	\$ 241,275
Operating Expenditures	\$ 199,775	\$ 116,462	\$ 110,235	\$ 75,245	\$ 115,650
Capital Outlay	-	-	-	-	-
Total	\$ 422,716	\$ 343,515	\$ 340,135	\$ 219,036	\$ 356,925

BUDGET COMMENTS & PERFORMANCE MEASURES

The budget reflects an overall increase of 4.9% from FY 2021, due largely to the FY 2021 mid-year salary adjustments and allowance for 2% market and 2% merit increases in July. The salary line item reflects the same amount of commission-based earnings for the Community Relations Specialist as were earned in the 12-months preceding the April 2020 COVID shutdown. Commission-based earnings will transition back to actual sales once historic home booking activity fully recovers.

Continued funding is provided for the semi-annual newsletter. Special events such as the concert series at the Eddy Arnold amphitheater, the Independence Day Celebration (with fireworks), spring and fall movies-in-the-park, etc. are budgeted at \$38,340. This reflects the true expected net cost to the City for the concert series after private sponsorships estimated at \$25,000. This department also includes funding for the Williamson County Fair (\$1,500), Leadership Brentwood program (\$1,000), and the City's Historic Commission (\$2,500).

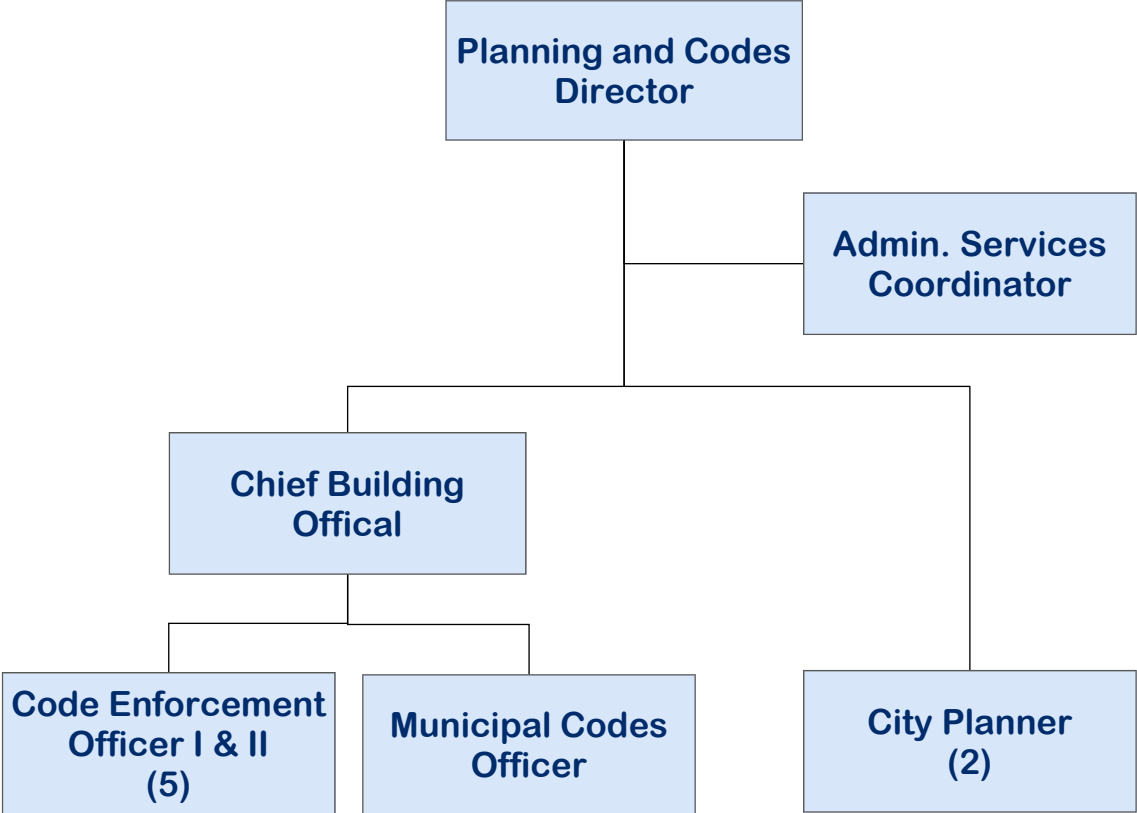
<u>PERFORMANCE MEASURES</u>	<u>Actual FY 2019</u>	<u>Actual FY 2020</u>	<u>Target FY 2021</u>	<u>Target FY 2022</u>
Social media engagement (measured by total users across Facebook, Twitter, Instagram and YouTube, Nextdoor)	53k	63k	58k	75k
Public use of City website (page views/yr.)	1.0M	1.0 M	1.3M	1.35M

AUTHORIZED PERSONNEL

<u>Position / Title</u>	<u>Actual FY 2019</u>	<u>Actual FY 2020</u>	<u>Budget FY 2021</u>	<u>Budget FY 2022</u>
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

2021-2022 Non-Routine Work Plan

The following non-routine work projects for the Planning and Codes staff are proposed for Fiscal Year 2021-2022.

1. CONTINUE TO FURTHER DEVELOP THE PROCEDURES MANUAL FOR LAMA TO INCLUDE BROCHURES AND SHORT “HOW TO” GUIDANCE AND VIDEOS FOR USE BY CITIZENS AND BUILDERS

In FY 2021, Planning and Codes Department staff, with assistance from Davenport GIS USA, has developed a series of training materials, user manuals and FAQ's for the LAMA land management software. Several short YouTube videos have been published as tutorials that our staff, contractors and citizens can view. The videos have been added to our web pages. Staff has also developed a procedures manual detailing the use of each module and the procedures for issuing permits within the system. Help links are also provided on the Planning and Codes Department web pages.

The manual and help materials will continue to be refined during FY 2022. Additional help titles and procedures will be included to assist existing and future users in the issuance of all permits, submittals of projects and the application of fees.

A total of a little more than 93 percent of all permit/project requests have been submitted online since implementation in July 2020. This compares to zero percent with the previous software package – TrakIT.

The FY 2021 non-routine proposal included a plan to conduct a “Users Forum” for the builders to provide an in-person tutorial presented by Davenport staff. However, due to COVID restrictions it was not possible to conduct the meeting. The effort to reschedule our builder's meetings will continue with the user forum being of high priority.

Target Date: Various completion dates during the fiscal year

2. REVIEW AND CODIFY CHANGES TO CHAPTER 56 – TO ADDRESS REQUIREMENTS FOR NEW STORMWATER PERMIT EXPECTED LATER THIS YEAR (JOINT EFFORT WITH THE LEGAL 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. Additionally, a study is currently underway that is expected to yield significant changes to our drainage system design and consequently will require changes to our code/regulations. Staff from the Engineering and Planning and Codes Departments will coordinate with the Legal Department to ensure the new permit is reviewed, changes from the study are captured, and coordinate the needed changes to the 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 will also involve appropriate revisions to the Subdivision Regulations, which are included as Appendix A of the Zoning Ordinance.

Target Date: August 31, 2021

Planning and Codes

2021-2022 Non-Routine Work Plan

3. **PREPARE INTERNAL STANDARD OPERATING PROCEDURES FOR THE HANDLING OF ANNEXATION REQUESTS (JOINT EFFORT WITH THE LEGAL DEPARTMENT)**

The City has experienced an increase in requests for annexation into the City limits. Annexations are governed by state law and the process must be followed precisely. To ensure that staff is aware of the detailed aspects of the law, the Legal and Planning Departments will work together to establish standard operating procedures and checklists for this process.

The effort may also involve appropriate revisions to the Zoning Ordinance.

Target Date: August 31, 2021

4. **ONGOING MISCELLANEOUS ZONING ORDINANCE AMENDMENTS**

As time permits, staff has worked on drafts of various amendments to the City's Zoning Ordinance. Prior to formal consideration, these amendments require initial feedback periods, followed by work sessions with the Board of Commissioners and Planning Commission (and in some cases, the Board of Zoning Appeals.)

Target Date: 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 2019	Actual FY 2020	Budget FY 2021	YTD Actual FY 2021	Budget FY 2022
Personnel Services	\$ 352,213	\$ 363,150	\$ 374,040	\$ 244,324	\$ 398,770
Operating Expenditures	\$ 69,327	\$ 76,132	\$ 90,300	\$ 41,772	\$ 96,000
Capital Outlay	-	-	-	-	-
Total	\$ 421,540	\$ 439,282	\$ 464,340	\$ 286,096	\$ 494,770

BUDGET COMMENTS & PERFORMANCE MEASURES

The proposed budget for Planning in FY 2022 is 6.6% higher than FY 2021, due largely to mid-year salary adjustments in FY 2021 and a proposed 2% market and 2% merit increase in July. Operating expense changes total \$6,300, and include such items as an increase in advertising costs (\$1,000), GNRC membership rate increase (\$600), an increase in costs associated with BTV and internet broadcast of Planning Commission Meetings (\$700), and WebEx licensing. Maintenance costs on the LAMA permitting software have been moved from R/M Machinery & Equipment to R/M Office Machinery & Equipment.

<u>PERFORMANCE MEASURES</u>	<u>Actual FY 2019</u>	<u>Actual FY 2020</u>	<u>Target FY 2021</u>	<u>Target FY 2022</u>
Percent of Information Requests Processed within 3 days	90%	90%	90%	95%
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

<u>Position / Title</u>	<u>Actual FY 2019</u>	<u>Actual FY 2020</u>	<u>Budget FY 2021</u>	<u>Budget FY 2022</u>
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 2019	Actual FY 2020	Budget FY 2021	YTD Actual FY 2021	Budget FY 2022
Personnel Services	\$ 833,134	\$ 779,118	\$ 810,835	\$ 466,338	\$ 861,160
Operating Expenditures	\$ 37,100	\$ 23,165	\$ 63,100	\$ 10,856	\$ 62,350
Capital Outlay	-	-	-	-	-
Total	\$ 870,235	\$ 802,283	\$ 873,935	\$ 477,194	\$ 923,510

BUDGET COMMENTS & PERFORMANCE MEASURES

The FY 2022 budget reflects a 5.7% increase from FY 2021. The increase is largely attributable to the FY 2021 mid-year salary increase and the allowance for a FY 2022 annual raise to include 2% market and 2% merit components. As with other departments with personnel, no increase is proposed in the health insurance and TCRS retirement contribution rates. A small increase is proposed in the advertising line item due to escalating print newspaper legal advertising costs (\$250).

<u>PERFORMANCE MEASURES</u>	<u>Actual FY 2019</u>	<u>Actual FY 2020</u>	<u>Target FY 2021</u>	<u>Target FY 2022</u>
Percent of complaints responded to in 5 days.	90%	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

<u>Position / Title</u>	<u>Actual FY 2019</u>	<u>Actual FY 2020</u>	<u>Budget FY 2021</u>	<u>Budget FY 2022</u>
Chief Building Official	1	1	1	1
Codes Enforcement Officer I & II	5	5	5	5
Municipal Codes Officer I & II	1	1	1	1
Administrative 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' deferred compensation plan**, supplemental retirement program, and the buy-back of accumulated sick and annual leave time for eligible employees.

Category	Actual FY 2019	Actual FY 2020	Budget FY 2021	YTD Actual FY 2021	Budget FY 2022
Personnel Services	\$ 670,021	\$ 717,242	\$ 710,360	\$ 397,577	\$ 775,300
Operating Expenditures	\$ 72,640	\$ 124,211	\$ 90,500	\$ (1,135)	\$ 91,100
Capital Outlay	-	-	-	-	-
Total	\$ 742,661	\$ 841,453	\$ 800,860	\$ 396,442	\$ 866,400

BUDGET COMMENTS

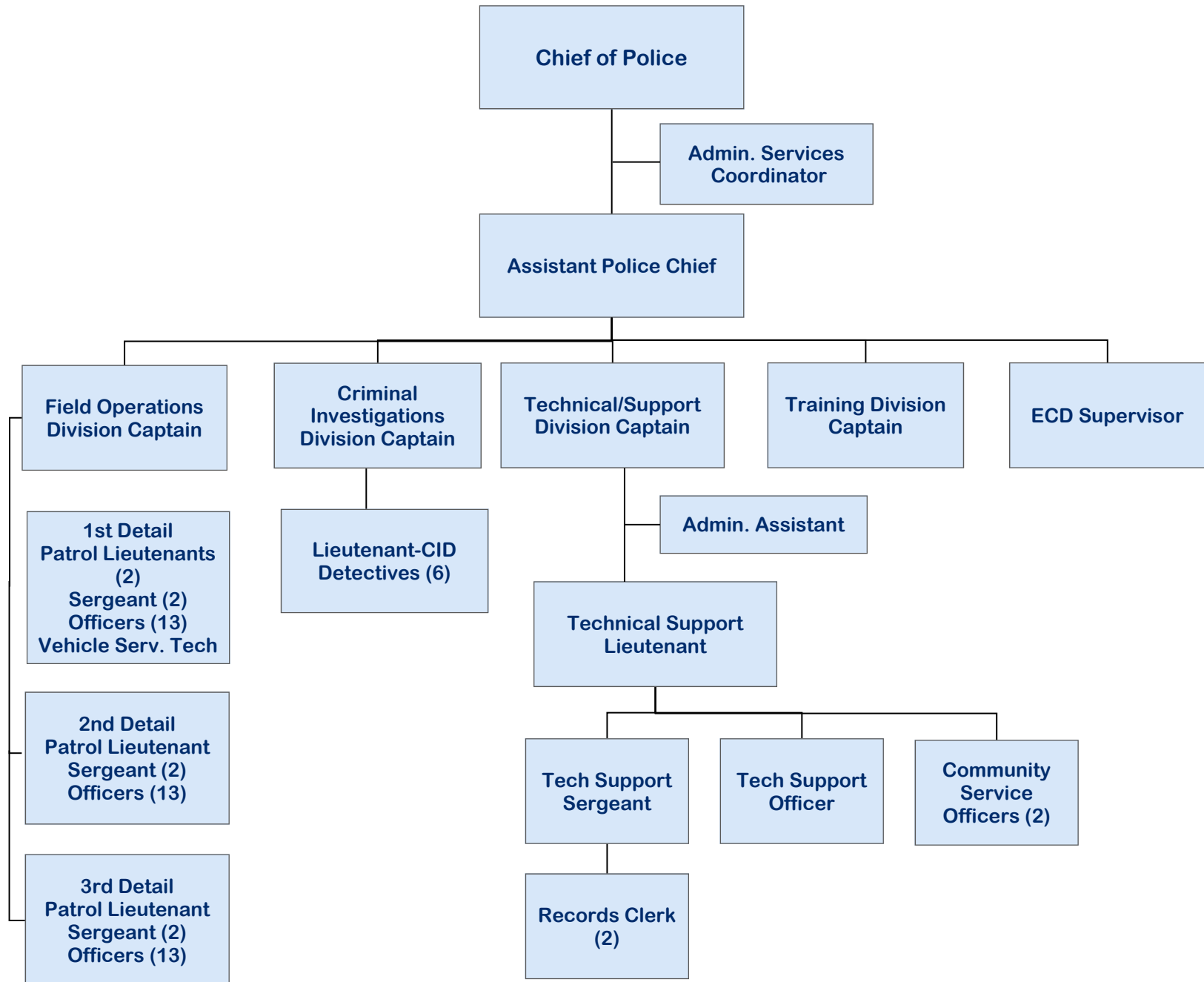
The FY 2022 budget reflects a 8.2% increase directly related to the FY 2021 mid-year salary increases approved by the City Commission in November 2020, and the proposed 2% merit and 2% market increases in FY 2022. These changes affect related expenses such as the employer match to **the deferred compensation plan** (\$48,625), annual and sick leave buy-backs (\$14,400), and the employer portion of the FICA tax related to the buy-backs. Long-term disability insurance is expected to increase \$2,500.

AUTHORIZED PERSONNEL

No personnel are directly assigned to this activity.

Police Department

Organization Chart



Police Department

2021-2022 Non-Routine Work Plan

The Police Department proposes the following as its goals and objectives for the non-routine work plan for the 2021-2022 fiscal year.

1. OFFICER WELLNESS INITIATIVE

Officer wellness has been at the forefront of Criminal Justice Reform in recent years, including one of six pillars in the President's Task Force on 21st Century Policing (an Executive Order signed by President Obama in December 2014). The Police Department will create an initiative that will provide debriefing opportunities by mental health therapists to trainees as part of the Field Training Program. Additionally, this initiative will provide for qualified therapists to be available to all personnel on a frequent and recurring basis in a proactive setting to counsel with Police personnel.

Target Date: August 1, 2021

2. IMPLEMENT SCHEDULING SOFTWARE

The Police Department proposes to implement a scheduling module (Telestaff) that will interface with the City's new time management software (Kronos). 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. This is a carryover from last year.

Target Date: October 31, 2021

3. REPLACE DEPARTMENT ISSUED HANDGUNS WITH SIMILAR HANDGUNS WITH RED DOT OPTICS

The Brentwood Police Department proposes to trade-in existing department issued handguns for similar handguns that have "Red Dot" optics/sights. The cost of replacing weapons with this sight is more cost effective than retrofitting existing weapons. Research has shown this technology allows for improved firearms accuracy, which officers currently demonstrate when training with department issued rifles that have similar technology.

Target Date: December 31, 2021

4. RELOCATION OF THE EMERGENCY COMMUNICATIONS CENTER TO THE NEW POLICE HEADQUARTERS

The grand opening of the new Police Headquarters is scheduled to occur in the Spring of 2021. However, the Emergency Communications Center is not scheduled to relocate to the new facility until the latter part of 2021. This move will coincide with the replacement schedule of all dispatch equipment/consoles. This relocation will require close coordination between Police staff, communications staff, and Technology staff.

Target Date: December 31, 2021

Police Department

2021-2022 Non-Routine Work Plan

5. **COMPLETE A COST AND FEASIBILITY STUDY FOR IMPROVING THE CITY'S TRAFFIC SIGNAL PREEMPTION SYSTEM**

One of the challenges that Brentwood faces is the volume of traffic that travels through our community on a daily basis. This presents special and unique challenges to fire, police, and EMS units when responding to emergencies, especially during high-volume periods. One of the tools that help emergency responders navigate more efficiently is traffic signal preemption. Preemption is a system that enables emergency vehicles to manipulate traffic signals along the path of travel, halting conflicting traffic and affording the emergency vehicle the right-of-way. This helps reduce response times and enhance traffic safety.

The current system in Brentwood utilizes a sound-activated mechanism designed to detect the sound of a siren, and change the light green in that unit's path of travel while turning the light in all other directions red. Unfortunately, over the 30+ years since our current traffic signal preemption was installed, it has become highly unreliable. Sound-activated systems rely on obsolete technology and our current configuration is no longer supported. For several years the Traffic Operations Coordinator has had to deactivate preemption from less-busy intersections and rob parts from those units to help keep our primary intersections in service. The result is that only about 50% of the intersections that were originally protected are still protected today; a number which is constantly subject to reduction through further equipment failures. Additionally, since the current system relies on sound waves to activate, topographical features such as curves and hills can dramatically reduce its effectiveness. Our response personnel are currently operating on the assumption that preemption is simply not going to work.

New technology relies on CAD mapping, apparatus location, and direction of travel via GPS to control traffic signalization when responding. The Franklin Fire Department and Williamson EMS implemented this system in 2018. It has proven to be far more reliable and employs existing technology already on our apparatus. This type of system would benefit all emergency responders in the event of mutual and automatic aid by having police, fire, and EMS throughout all three jurisdictions operating on the same system.

This joint Non-Routine Work Goal is in cooperation with Public Works and the Fire and Rescue Departments. Once the analysis is complete, it will be presented for consideration as part of the FY 2023 planning and budgeting process.

Target Date: December 31, 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 2019	Actual FY 2020	Budget FY 2021	YTD Actual FY 2021	Budget FY 2022
Personnel Services	\$ 6,777,927	\$ 7,227,658	\$ 7,299,865	\$ 4,598,545	\$ 7,853,220
Operating Expenditures	\$ 911,058	\$ 901,470	\$ 933,085	\$ 573,848	\$ 993,565
Capital Outlay	607,468	562,582	593,000	399,673	634,100
Total	\$ 8,296,452	\$ 8,691,710	\$ 8,825,950	\$ 5,572,066	\$ 9,480,885

BUDGET COMMENTS & PERFORMANCE MEASURES

The proposed budget for FY 2022 reflects a 7.4% increase over FY 2021. The majority of the changes occur in Personnel Services, reflecting the FY 2021 mid-year salary adjustments and the proposed 2% market and 2% merit increases. No changes are proposed for health insurance or TCRS retirement contributions.

Other budget changes include an increase of \$17,000 in the Equipment Replacement Fund contribution, \$22,440 to add (55) Verizon air cards for communications redundancy in mobile data terminals, \$20,000 for migration of the Records Management Software to a new server, and commencement of LPR maintenance on the phase 2 units (\$26,425). Reductions in line item costs include vehicle accessories (-\$8,200) and traffic enforcement supplies (-\$4,700) due to reduced needs in FY 2022.

PERFORMANCE MEASURES	Actual FY 2019	Actual FY 2020	Target FY 2021	Target FY 2022
TIBRS Type "A" crimes per officer	21	16	21	19
Calls for service per officer	575	481	625	550
Percent of assigned cases solved	68%	46%	65%	55%

AUTHORIZED PERSONNEL

Position / Title	Actual FY 2019	Actual FY 2020	Budget FY 2021	Budget FY 2022
Police Chief	1	1	1	1
Assistant Police Chief	1	1	1	1
Captain	3	4	4	4
ECD Supervisor	1	1	1	1
Lieutenant	6	6	6	6
Detective	5	6	6	6
Sergeant	7	7	7	7
Police Officer I & II	40	42	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	69	73	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, and a 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 2019	Actual FY 2020	Budget FY 2021	YTD Actual FY 2021	Budget FY 2022
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ 100,000	\$ -	\$ 439,300
Capital Outlay	-	-	-	-	-
Total	\$ -	\$ -	\$ 100,000	\$ -	\$ 439,300

BUDGET COMMENTS & PERFORMANCE MEASURES

The current construction schedule for this project anticipates an occupancy date of approximately May 1, 2021. Funding in FY 2022 is provided for utilities, grounds maintenance, supplies, janitorial services, and insurance based on operating costs for City Hall and in consultation with the City's building management company. In addition, there are annual maintenance costs for installed technology systems including the Virtra situational simulation system and the iRecord interview monitoring system. Major building mechanical components will be new and covered by warranty. The amounts shown here reflect the estimate of a full year of operating costs that will be refined further in FY 2023 following actual experience.

<u>PERFORMANCE MEASURES</u>	<u>Actual FY 2019</u>	<u>Actual FY 2020</u>	<u>Target FY 2021</u>	<u>Target FY 2022</u>
Maintenance cost per square foot				
Cost per square foot-utilities				
Facility operating cost per square foot				

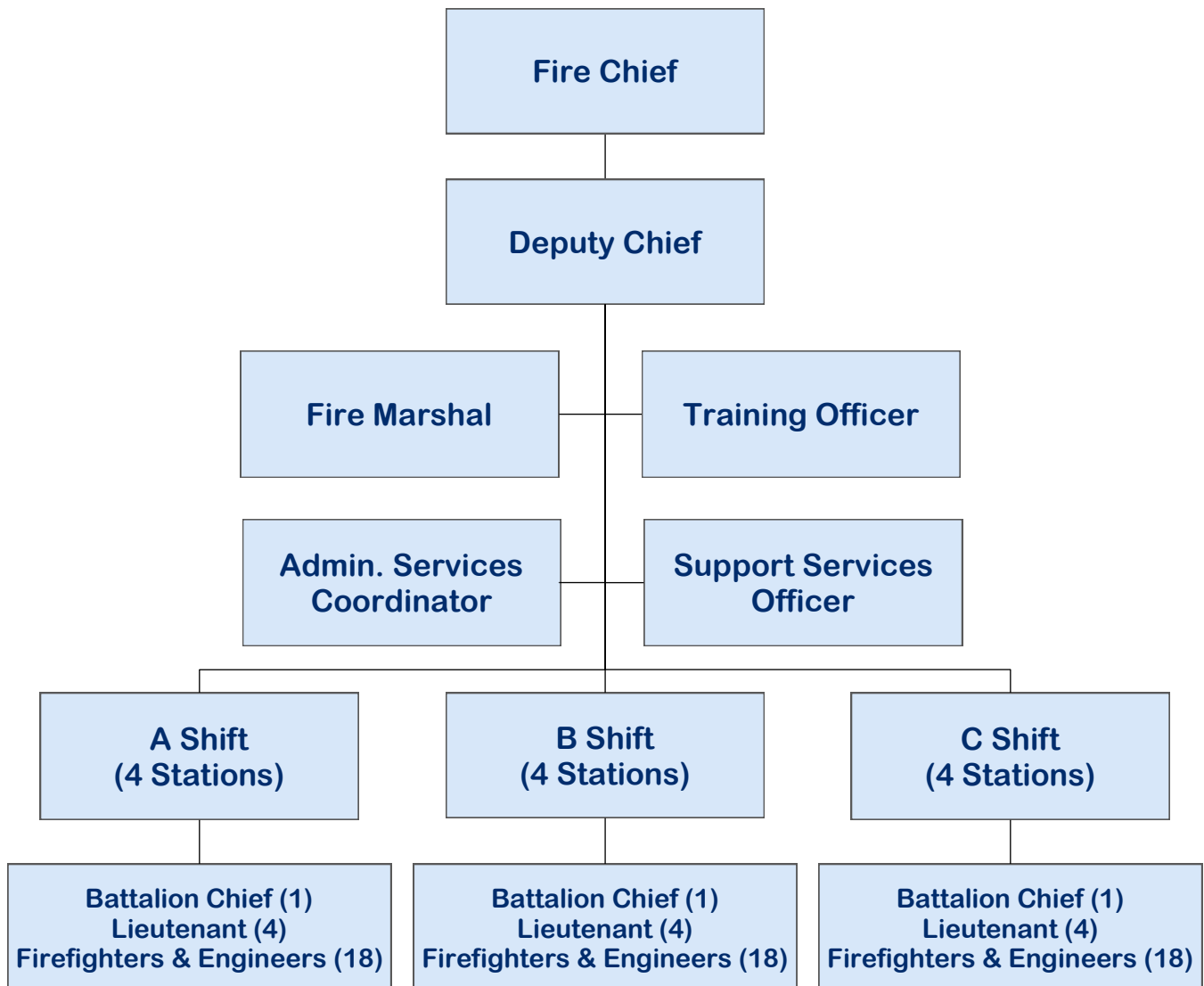
Performance measures will be determined as part of the FY 2023 budget

AUTHORIZED PERSONNEL

No personnel are currently assigned to this activity.

Fire and Rescue Department

Organization Chart



Fire and Rescue

2021-2022 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 2021-2022 fiscal year.

1. FIRE HYDRANT MARKING AND DATABASE UPGRADE

The Brentwood Fire & Rescue Department (BFR) implemented a fire hydrant marking system when it first began servicing hydrants in 1986. The purpose of the marking system is to provide a specific identification number to each hydrant in order to document maintenance, report problems and create work orders, and to link a specific hydrant with a physical address or GPS coordinate. When the initial system was introduced, the City possessed less than one hundred fire hydrants. As the city has grown and the water infrastructure has expanded, that number has increased exponentially to more than 2,650. As a result, the marking system has become outdated, cumbersome, and overly complex. Additionally, the stamped aluminum tags that we are currently using to mark our hydrants are becoming worn and less cost effective to replace.

BFR is proposing to undertake a comprehensive overhaul of the current marking system, re-number and re-mark every hydrant with a reflective tag, develop a new database, and verify the physical address and/or geolocation of every hydrant in cooperation with the GIS Department. This last step has become increasingly more important as specific hydrant location is now entered into the GIS database that provides map routing and other important information to our onboard mobile data terminals.

Target Date: March 31, 2022

2. COMPLETE A COST AND FEASIBILITY STUDY FOR IMPROVING THE CITY'S TRAFFIC SIGNAL PREEMPTION SYSTEM

One of the challenges that Brentwood faces is the volume of traffic that travels through our community on a daily basis. This presents special and unique challenges to fire, police, and EMS units when responding to emergencies, especially during high-volume periods. One of the tools that help emergency responders navigate more efficiently is traffic signal preemption. Preemption is a system that enables emergency vehicles to manipulate traffic signals along the path of travel, halting conflicting traffic and affording the emergency vehicle the right-of-way. This helps reduce response times and enhance traffic safety.

The current system in Brentwood utilizes a sound-activated mechanism designed to detect the sound of a siren, and change the light green in that unit's path of travel while turning the light in all other directions red. Unfortunately, over the 30+ years since our current traffic signal preemption was installed, it has become highly unreliable. Sound-activated systems rely on obsolete technology and our current configuration is no longer supported. For several years the Traffic Operations Coordinator has had to deactivate preemption from less-busy intersections and rob parts from those units to help keep our primary intersections in service. The result is that only about 50% of the intersections that were originally protected are still protected today; a number which is constantly subject to reduction through further equipment failures. Additionally, since the current system relies on sound waves to activate, topographical features such as curves and hills can dramatically reduce its effectiveness. Our response personnel are currently operating on the assumption that preemption is simply not going to work.

Fire and Rescue

2021-2022 Non-Routine Work Plan

New technology relies on CAD mapping, apparatus location, and direction of travel via GPS to control traffic signalization when responding. The Franklin Fire Department and Williamson EMS implemented this system in 2018. It has proven to be far more reliable and employs existing technology already on our apparatus. This type of system would benefit all emergency responders in the event of mutual and automatic aid by having police, fire, and EMS throughout all three jurisdictions operating on the same system.

This joint Non-Routine Work Goal is in cooperation with Public Works and the Police Departments. Once the analysis is complete, it will be presented for consideration as part of the FY 2023 planning and budgeting process.

Target Date: December 31, 2021

3. CONTINUED PLANNING, DESIGN, AND CONSTRUCTION OF A NEW FIRE STATION FACILITY

Funding has been earmarked in the FY 2022 and FY 2023 CIP for construction of a new fire station. In early FY 2021, the Fire & Rescue Department conducted a selection process for an architect and began the initial space assessment and design phase. These specifications included conceptual floor plan(s), elevation features, finishes, and other building characteristics with an emphasis placed on reducing response times and enhancing firefighter health and safety while also budgeting responsibly. In FY 2022, the City will move toward the construction phase pending final cost estimates and the availability of adequate funding.

Target Date: Construction start – Fall 2021
Construction complete – Fall 2022

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 2019	Actual FY 2020	Budget FY 2021	YTD Actual FY 2021	Budget FY 2022
Personnel Services	\$ 6,831,263	\$ 7,080,110	\$ 7,014,645	\$ 4,635,681	\$ 7,716,910
Operating Expenditures	\$ 605,563	\$ 658,833	\$ 659,030	\$ 462,620	\$ 683,865
Capital Outlay	446,810	462,472	401,500	267,667	490,080
Total	\$ 7,883,636	\$ 8,201,415	\$ 8,075,175	\$ 5,365,968	\$ 8,890,855

BUDGET COMMENTS & PERFORMANCE MEASURES

The FY 2022 Fire and Rescue budget reflects an increase of 10.1% over FY 2021. The salaries line item reflects an increase of \$469,335 due to FY 2021 mid-term and 2022 proposed annual raises, along with the addition of six (6) new firefighters in anticipation of Station 5's opening in late CY 2022. Other benefit expenses were increased accordingly. Three (3) of the new positions will be filled early in the fiscal year, with three (3) more filled in January so the FY 2022 budget impact is equivalent to 4.5 new positions. The recurring annual cost of those positions is projected to be \$490,000. Overtime salaries have increased to \$25,000 to match actual experience.

Operating expenditure changes include increases in Personal Protective Equipment (\$38,000) and Repair and Maintenance of Motor Vehicles (\$13,500) due to industry price increases and expenditure trends. Other notable purchases include one-time expenditures for a replacement Squad 4 vehicle (\$48,000), hydrant markers (\$17,000), and rescue tools and a hose rack (\$20,000). The contribution to the Equipment Replacement Fund is increased by \$20,500.

Note that funding for final design and initial construction of Fire Station #5 on Split Log Road is included in the Capital Projects Fund budget.

PERFORMANCE MEASURES	Actual FY 2019	Actual FY 2020	Target FY 2021	Target FY 2022
Total response time at 90th percentile	9 min. 3 sec.	8 min. 51 sec.	9 min. 0 sec.	8 min. 55 sec.
Property loss	\$4,022,220	\$1,449,696	\$1,500,000	\$1,500,000
Property saved	\$23,448,678	\$23,762,717	\$25,000,000	\$25,000,000

AUTHORIZED PERSONNEL

Position / Title	Actual FY 2019	Actual FY 2020	Budget FY 2021	Budget FY 2022
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	48	48	54
Administrative Services Coordinator	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
Total Fire and Rescue	66	69	69	75

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 2019	Actual FY 2020	Budget FY 2021	YTD Actual FY 2021	Budget FY 2022
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 64,483	\$ 81,939	\$ 77,800	\$ 54,845	\$ 84,600
Capital Outlay	-	-	-	-	-
Total	\$ 64,483	\$ 81,939	\$ 77,800	\$ 54,845	\$ 84,600

BUDGET COMMENTS & PERFORMANCE MEASURES

This budget provides for utilities, grounds and building maintenance of the facility. The FY 2022 appropriations are up \$6,800 compared to FY 2021. This increase is primarily due to the needed replacement of countertops (\$2,000) and interior lighting (\$4,800), as well as tables (\$1,500) and chairs (\$2,800) in the meeting room. Also, annual overhead door preventative maintenance has been added. These increases are more than offset by a \$5,200 decrease in miscellaneous technology costs.

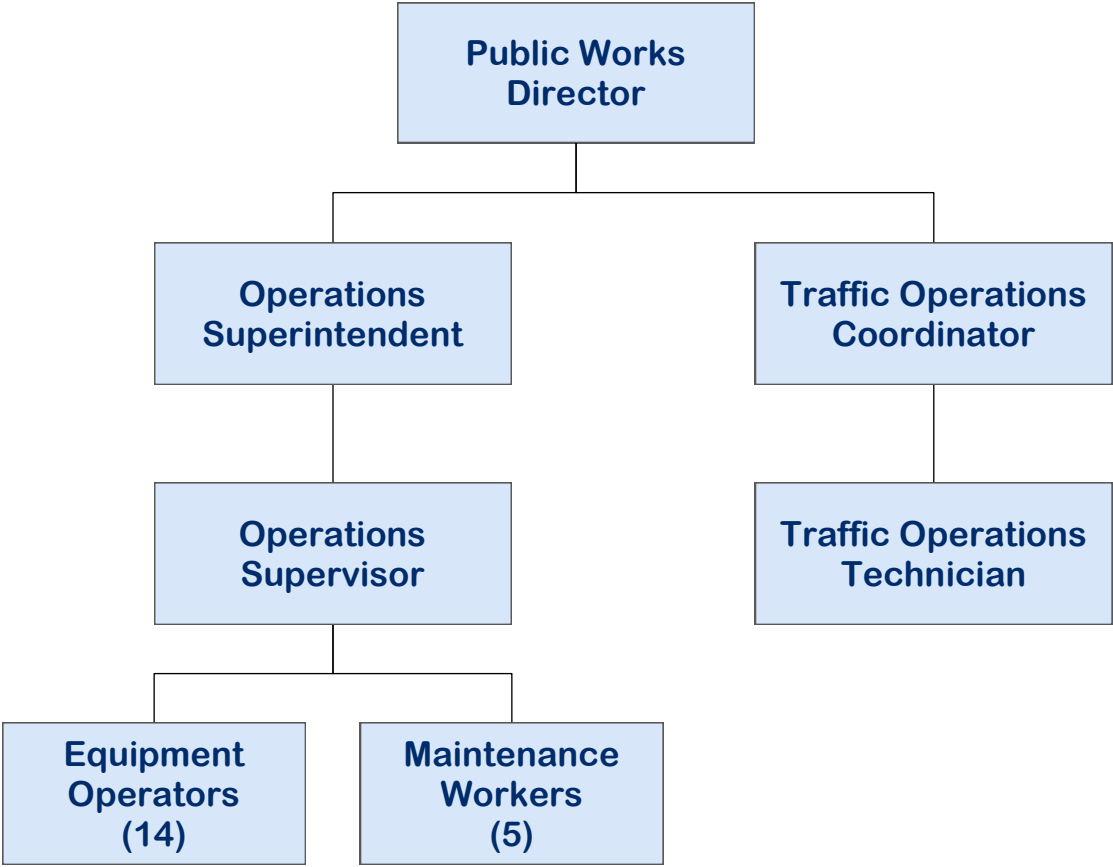
PERFORMANCE MEASURES	Actual FY 2019	Actual FY 2020	Target FY 2021	Target FY 2022
Maintenance cost per square foot	\$2.73	\$4.12	\$2.75	\$2.75
Cost per square foot-utilities	\$1.94	\$1.94	\$1.97	\$1.95
Facility operating cost per square foot	\$5.23	\$7.02	\$5.50	\$5.25

AUTHORIZED PERSONNEL

There are no staff assigned to this activity.

Public Works Department

Organization Chart



Public Works

2021-2022 Non-Routine Work Plan

The Public Works Department proposes the following as its goals and objectives for the non-routine work plan for the 2021-2022 fiscal year.

1. PAVEMENT CONDITION ASSESSMENT

The Public Works Department is initiating an updated Pavement Condition Assessment with funding included in the FY 2022 Street Resurfacing program. The results of this evaluation are expected to rank and guide pavement maintenance decisions for the next three years. The cost is anticipated to be less than 1% of the overall paving budget over the next three years, a reasonable expense to ensure that our paving decisions and management is supported by objective data.

Target Date: January 31, 2022

2. PAVEMENT REJUVENATION

The Department plans to evaluate various pavement rejuvenation and preservation methods for possible introduction and incorporation into our pavement management and street resurfacing program. The goal is to identify the most beneficial methods to aid Brentwood in extending pavement life while protecting the functionality and appearance of our most costly asset. The use of proper pavement rejuvenation and preservation methods will effectively help to stretch limited pavement management budget dollars.

Target Date: May 1, 2022

3. COMPLETE A COST AND FEASIBILITY STUDY FOR IMPROVING THE CITY'S TRAFFIC SIGNAL PREEMPTION SYSTEM

The current system in Brentwood utilizes a sound-activated mechanism designed to detect the sound of a siren, and the direction from which it is coming. This mechanism can then halt traffic from opposing directions and give the right of way to traffic traveling in the same direction of the siren, through an automatic green light. Unfortunately, over the 30+ years since our current traffic signal preemption was installed, it has become highly unreliable. Sound-activated systems rely on obsolete technology and our current configuration is no longer supported. For several years, the Traffic Operations Coordinator has had to deactivate preemption from less-busy intersections and rob parts from those units to help keep our priority intersections in service. The result is that only about 50% of the intersections that were originally protected are still protected today, a number which is constantly subject to reduction through further equipment failures. Additionally, since the current system relies on sound to activate, topographical features such as curves and hills can dramatically reduce its effectiveness. Furthermore, emergency response staff is continually trying to stay aware of which locations continue to provide benefit in emergency response travels.

Public Works

2021-2022 Non-Routine Work Plan

New technology relies on CAD mapping, apparatus location, and direction of travel via GPS to control traffic signalization when responding. The Franklin Fire Department and Williamson EMS implemented this system in 2018. It has proven to be far more reliable and employs existing technology already on our apparatus. This type of system would benefit all emergency responders in the event of mutual aid, by having police, fire, and EMS throughout all three jurisdictions operating on the same system.

Brentwood Fire & Rescue proposes this joint Non-Routine Work Goal in cooperation with Public Works and the Police Departments. Once the analysis is complete, it will be presented for consideration as part of the FY-2023 planning and budgeting process.

Target Date: December 31, 2021

4. IMPLEMENTATION OF IN-HOUSE STREET SWEEPER PROGRAM

The Public Works Department is proposing the purchase of a mechanical Street Sweeper to offset the physical maintenance of cleaning catch basins, as well as phase out the street sweeping contracted out by the City. Public Works has demonstrated the need for this type of equipment to be added to our fleet, as well as the benefits of an expanded street sweeping program that can include neighborhood streets on an annual basis. Implementation of an in-house street sweeping program will require service level planning and development of an organized route and schedule to most efficiently provide fair and equitable service to the entire community.

Target Date: January 31, 2022

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 2019	Actual FY 2020	Budget FY 2021	YTD Actual FY 2021	Budget FY 2022
Personnel Services	\$ 1,522,645	\$ 1,632,048	\$ 1,699,955	\$ 1,053,233	\$ 1,814,620
Operating Expenditures	\$ 1,374,362	\$ 1,641,560	\$ 1,653,625	\$ 415,223	\$ 1,557,065
Capital Outlay	213,527	242,591	280,290	178,672	317,500
Total	\$ 3,110,534	\$ 3,516,198	\$ 3,633,870	\$ 1,647,128	\$ 3,689,185

BUDGET COMMENTS & PERFORMANCE MEASURES

The 2022 budget for Public Works is up just 1.5% compared to FY 2021, due largely to the reduction in landfill fees (-\$90,000) and contract street sweeping (-\$30,000). The former is a result of the 2021 acquisition of the air curtain burner, and the latter is in anticipation of acquiring a street sweeper in FY 2022 to begin an in-house expanded street sweeping program.

As with other departments with personnel, the FY 2022 budget absorbs the FY 2021 mid-year salary adjustments, and provides for the proposed annual increases in FY 2022. Full-time salaries are up \$81,000, or 8% over the 2021 budget. To better address the manpower needs of the department, four (4) Maintenance Worker positions are proposed to be reclassified to Equipment Operators, and one (1) Maintenance Worker position is proposed to be reclassified to Supervisor of Operations (new position title).

Right of way mowing has increased \$16,000, \$11,000 of which is due to the addition of Sunset Road. The FY 2022 contribution to the Equipment Replacement Fund (\$276,000) is up \$31,500 over the FY 2021 budget.

PERFORMANCE MEASURES	Actual FY 2019	Actual FY 2020	Target FY 2021	Target FY 2022
Work orders completed within two weeks	92%	95%	95%	97%
Percent of roadway sections rated in good or excellent condition	95%	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 2019	Actual FY 2020	Budget FY 2021	Budget FY 2022
Public Works Director	1	1	1	1
Operations Superintendent	1	1	1	1
Supervisor of Operations	0	0	0	1
Equipment Operator I, II & III	8	10	10	14
Maintenance Workers	<u>12</u>	<u>10</u>	<u>10</u>	<u>5</u>
Total Public Works	22	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 2019	Actual FY 2020	Budget FY 2021	YTD Actual FY 2021	Budget FY 2022
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ -	\$ 23,398	\$ -
Capital Outlay	10,442	71,448	70,000	56,030	50,000
Total	\$ 10,442	\$ 71,448	\$ 70,000	\$ 79,428	\$ 50,000

BUDGET COMMENTS & PERFORMANCE MEASURES

In FY 2022, funding of \$50,000 represents a \$20,000 decrease from what was provided in FY 2021. However, the Capital Projects fund includes an additional \$200,000 to fund subdivision drainage improvements and a project on Tara Drive. The latter will replace a 240' section of 60" and 72" corrugated metal storm pipe at 1308 Tara Drive that failed and caused a sinkhole in September 2020.

PERFORMANCE MEASURES	Actual FY 2019	Actual FY 2020	Target FY 2021	Target FY 2022
Percent of outlet ditches cleaned annually	95%	95%	95%	95%
Percent of time storm drain system operates as designed for storm events	90%	90%	95%	93%

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 2019	Actual FY 2020	Budget FY 2021	YTD Actual FY 2021	Budget FY 2022
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 386,266	\$ 392,440	\$ 405,000	\$ 257,647	\$ 405,000
Capital Outlay	-	-	-	-	-
Total	\$ 386,266	\$ 392,440	\$ 405,000	\$ 257,647	\$ 405,000

BUDGET COMMENTS & PERFORMANCE MEASURES

The FY 2022 budget reflects no change from FY 2021 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. The Capital Projects Fund includes funding in FY 2022 for an LED conversion feasibility study. If supported by the financial projections, funding could be provided in the FY 2023 capital projects budget for conversion of the lights in the NES service area to LED.

<u>PERFORMANCE MEASURES</u>	<u>Actual FY 2019</u>	<u>Actual FY 2020</u>	<u>Target FY 2021</u>	<u>Target FY 2022</u>
Percent of street lights repaired within ten (10) days of being reported	25%	25%	50%	30%

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 2019	Actual FY 2020	Budget FY 2021	YTD Actual FY 2021	Budget FY 2022
Personnel Services	\$ 167,150	\$ 161,531	\$ 168,745	\$ 97,382	\$ 194,355
Operating Expenditures	\$ 154,070	\$ 160,422	\$ 175,800	\$ 98,902	\$ 170,930
Capital Outlay	21,335	34,651	27,500	10,000	28,500
Total	\$ 342,555	\$ 356,604	\$ 372,045	\$ 206,284	\$ 393,785

BUDGET COMMENTS & PERFORMANCE MEASURES

The FY 2022 budget shows an increase of 5.8% over FY 2021. Salaries are budgeted at 17% increase over FY 2021, reflecting the FY 2021 mid-year and proposed FY 2022 salary adjustments, as well as a reclassification of the vacant Traffic Operations Technician position from pay grade "D" to grade "E" (12% increase) due to an inability to attract qualified applicants. As in other departments with personnel, no change is proposed to the health insurance or TCRS retirement line items.

The Capital Projects Fund includes \$1.44 million in FY 2022 signalization projects. These include replacement of school signal poles on Crockett Road and Concord Road, a new traffic cabinet at Moore's Lane and Mooreland, four new traffic controllers as part of a systematic replacement program, and purchase of a spare video detection system. Intergovernmental funding is reflected in FY's 2022 and 2023 associated with the TDOT CMAQ grant. This includes new signal timing plans for all major corridors, additional traffic signal video detection systems, and accessible pedestrian signal upgrades.

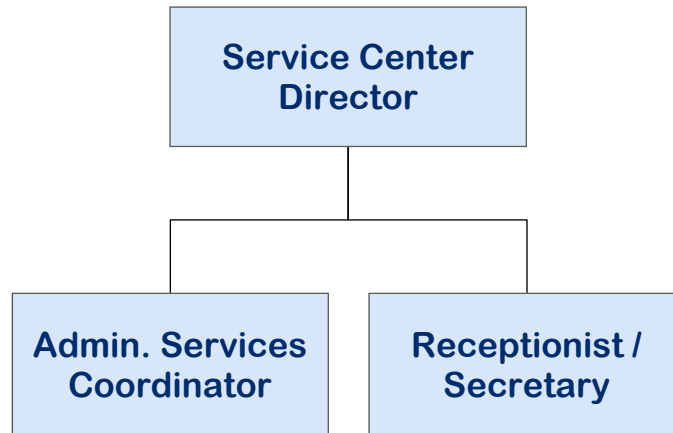
PERFORMANCE MEASURES	Actual FY 2019	Actual FY 2020	Target FY 2021	Target FY 2022
Percent of traffic signals repaired within 24 hours of being reported	100%	100%	100%	100%

AUTHORIZED PERSONNEL

Position / Title	Actual FY 2019	Actual FY 2020	Budget FY 2021	Budget FY 2022
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 expenditures 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 2019	Actual FY 2020	Budget FY 2021	YTD Actual FY 2021	Budget FY 2022
Personnel Services	\$ 119,104	\$ 125,588	\$ 124,800	\$ 82,226	\$ 132,445
Operating Expenditures	\$ 226,987	\$ 219,321	\$ 227,600	\$ 137,636	\$ 236,750
Capital Outlay	-	-	-	-	-
Total	\$ 346,091	\$ 344,910	\$ 352,400	\$ 219,861	\$ 369,195

BUDGET COMMENTS & PERFORMANCE MEASURES

The FY 2022 budget reflects an 4.8% increase over FY 2021. The increases in the budget are related to the salary adjustments approved mid-year for FY 2021 and those proposed in FY 2022. The latter will include a 2% merit and 2% market adjustment. Minor adjustments in operating expenses include \$1,000 and \$2,000 increases in water and sewer service line items, respectively. Repair and Maintenance of Buildings was increased by \$3,000 due to increasing costs of this aging facility.

The two positions funded through this activity provide clerical support to all departments located at the facility.

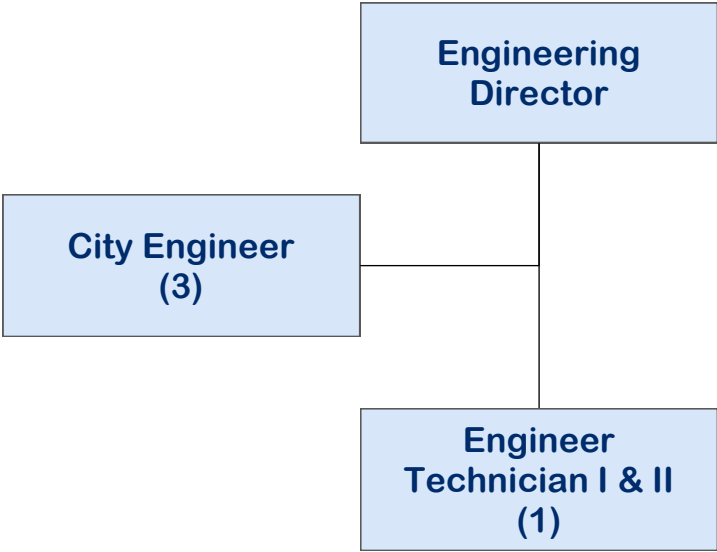
PERFORMANCE MEASURES	Actual FY 2019	Actual FY 2020	Target FY 2021	Target FY 2022
Maintenance cost per square foot	\$2.75	\$2.45	\$2.50	\$2.50
Cost per square foot-utilities	\$1.61	\$1.61	\$1.50	\$1.55
Facility operating cost per square foot	\$3.13	\$3.28	\$3.50	\$3.30

AUTHORIZED PERSONNEL

Position / Title	Actual FY 2019	Actual FY 2020	Budget FY 2021	Budget FY 2022
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

2021-2022 Non-Routine Work Plan

The Engineering Department proposes the following as its goals and objectives for the non-routine work plan for the 2021-2022 fiscal year.

1. **DEVELOP DOCUMENT SCANNING/MANAGEMENT PLAN**

Engineering moved to electronic plans submittal recently, but there are a significant number of archived plans and project documentation in paper form on file at the Service Center. To preserve these documents and to make them searchable and accessible it is imperative that these older files be scanned and available to all staff going forward. This will be especially important when Engineering moves to City Hall as access to the hard copy files will be inconvenient. Engineering will develop and implement a plan to have these documents scanned and stored electronically so they can be retained in perpetuity and accessible by all staff on the City's network.

Target Date: December 31, 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. Additionally, a study is currently underway that is expected to yield significant changes to our drainage system design requirements and consequently will require changes to our code/regulations. Staff from the Engineering and Planning Departments will coordinate with the Legal Department to ensure the new permit is reviewed, changes from the study are captured, and coordinate the 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 will also involve appropriate revisions to the Subdivision Regulations which are included as Appendix A of the Zoning Ordinance.

Target Date: August 31, 2021

3. **MANAGE ORGANIZATIONAL TRANSITION AS KEY STAFF RETIRE**

With the retirement of key engineering staff in late FY 2021, job duty transitions for existing staff and the addition of new staff members will have a significant impact on the management and future direction of the Engineering Department. Given the key role these employees play in day-to-day processes, problem resolution for residents and contractors, and general oversight of new development design and construction, it is imperative that these changes be managed efficiently in order to maintain the high level of performance the City expects. The purpose of this non-routine items is to recognize the importance of this task and to make it a priority.

Target Date: July 1, 2021

4. **COORDINATE/MANAGE CMAQ SIGNAL UPGRADE PROJECT**

The City of Brentwood was awarded a Congestion Mitigation and Air Quality Improvement (CMAQ) grant through the Nashville Area Metropolitan Planning Organization (MPO) in the amount of \$2,196,000. The purpose of the project is to improve traffic flow and reduce delay for motorists. Specific elements of this project include collection of traffic counts at primary intersections, analysis of the current traffic signal timing plans, evaluation of future growth, computer modeling and analysis of current traffic patterns, and development of improved traffic signal coordination plans. The project also includes ADA related improvements at these intersections. The project will include environmental (NEPA) and implementation phases. The Engineering Department will manage the project to completion to ensure the work is completed on-time, coordinate reimbursement from TDOT, and work to make sure the outcomes meet the project objectives.

Target Date: 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 2019	Actual FY 2020	Budget FY 2021	YTD Actual FY 2021	Budget FY 2022
Personnel Services	\$ 711,710	\$ 801,246	\$ 735,650	\$ 457,225	\$ 722,245
Operating Expenditures	\$ 44,347	\$ 36,182	\$ 73,860	\$ 8,818	\$ 96,335
Capital Outlay	28,727	-	-	-	33,000
Total	\$ 784,785	\$ 837,428	\$ 809,510	\$ 466,043	\$ 851,580

BUDGET COMMENTS & PERFORMANCE MEASURES

The FY 2022 Engineering budget provides for a 5.2% increase from the FY 2021 budget. Personnel services reflects retirement turnover in the Director position, one (1) additional City Engineer position in conjunction with elimination of the Capital Projects Coordinator position, and salary adjustments from 2021 and those proposed in FY 2022. The Director's title was changed from Service Center Director to Engineering Director, with the Service Center Director functions absorbed by the Assistant City Manager.

Operating expenditure changes include \$18,000 in Other Professional Services for outsourced scanning of project files and plans. One replacement vehicle, a double-cab pickup truck, will be purchased at a cost of \$33,000.

PERFORMANCE MEASURES	Actual FY 2019	Actual FY 2020	Target FY 2021	Target FY 2022
Review subdivision plats within two weeks	95%	98%	100%	100%
Review construction plans within four weeks	93%	95%	100%	100%

AUTHORIZED PERSONNEL

Position / Title	Actual FY 2019	Actual FY 2020	Budget FY 2021	Budget FY 2022
Engineering Director	1	1	1	1
City Engineer	2	2	2	3
Capital Projects Coordinator	1	1	1	0
Engineering Technician I & II	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
Total Engineering	5	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 2019	Actual FY 2020	Budget FY 2021	YTD Actual FY 2021	Budget FY 2022
Personnel Services	\$ 15,000	\$ 15,000	\$ 15,000	\$ 7,500	\$ 15,000
Operating Expenditures	\$ 62,876	\$ 73,454	\$ 75,425	\$ 75,425	\$ 77,690
Capital Outlay	-	-	-	-	-
Total	\$ 77,876	\$ 88,454	\$ 90,425	\$ 82,925	\$ 92,690

BUDGET COMMENTS & PERFORMANCE MEASURES

The FY 2022 budget reflects a minor increase (\$2,265) 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.

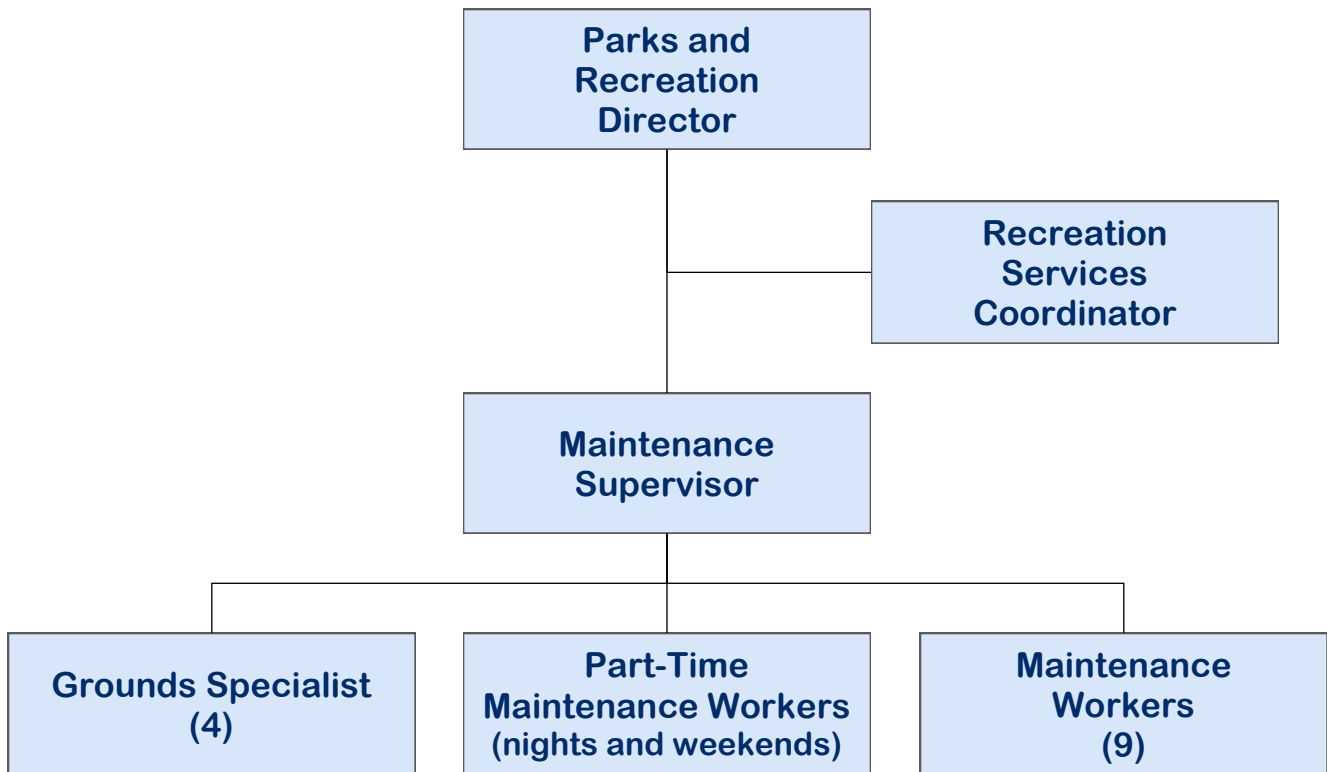
PERFORMANCE MEASURES	Actual FY 2019	Actual FY 2020	Target FY 2021	Target FY 2022
Health services refused because lack of income	None	None	None	None
Percent of individuals seeking services to individuals actually served	100%	100%	100%	100%

AUTHORIZED PERSONNEL

There are no staff assigned to this activity.

Parks and Recreation Department

Organization Chart



Parks and Recreation

2021-2022 Non-Routine Work Plan

The following Parks and Recreation Department non-routine goals and objectives are proposed for fiscal year 2021-2022.

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

Replace amphitheater doors
Amphitheater cleaning and settling stabilization
Entrance sign update
Add heat, paint roof and repair sewer at fourplex 2
Woodland area sink hole repairs
Bleacher replacement

Smith Park

Additional concrete work and
addition of restroom heater
at maintenance barn

Granny White Park

Basketball resurfacing
Replacement of section of north side property
fencing
Resurfacing of parking lot

Owl Creek

Pond dredging
Playground mulch
Footbridge repairs

Margaret Powell Park

Replacement of pond aeration unit

Windy Hill Park

Landscape planting

Tower Park

Continue improvement to Miss Peggy's bark park

Wikle Park

Shade shelter

Target Dates: Ongoing through June 2022

2. INCLUSIVE PLAYGROUND DESIGN AND CONSTRUCTION

Design work for the inclusive playground at Granny White Park is underway and expected to be complete by summer of 2021. Assuming a successful fundraising effort by the Rotary Club, the goal is to begin construction in fall of 2021 with targeted opening of the playground in late spring 2022.

Target Date: June 30, 2022

Parks and Recreation

2021-2022 Non-Routine Work Plan

3. WINDY HILL PARK MASTER PLANNING

As the proposed development of the park has been moved up in the Capital Improvements Plan, master planning is set to begin spring of 2022. Staff will solicit requests for qualifications from engineering firms to lead that effort, which will include input from the surrounding community. The tentative schedule would have construction begin spring of 2023 with completion by the end of calendar year 2023 (FY 2024).

Target date: June 30, 2022

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 2019	Actual FY 2020	Budget FY 2021	YTD Actual FY 2021	Budget FY 2022
Personnel Services	\$ 1,310,117	\$ 1,365,925	\$ 1,406,120	\$ 888,203	\$ 1,479,465
Operating Expenditures	\$ 937,145	\$ 963,350	\$ 1,102,690	\$ 607,321	\$ 1,138,560
Capital Outlay	67,476	115,196	87,500	69,123	114,500
Total	\$ 2,314,739	\$ 2,444,471	\$ 2,596,310	\$ 1,564,647	\$ 2,732,525

BUDGET COMMENTS & PERFORMANCE MEASURES

The FY 2022 Parks budget is 5.25% higher than the FY 2021 budget. Salaries have increased 6% (\$47,000) as a result of the FY 2021 mid-year adjustments, combined with proposed 2% market and 2% merit increases in FY 2022.

Like all departments with personnel, no increase is proposed for the contribution rates for health insurance or TCRS retirement. Purchases from the Equipment line item are expected to be \$21,500 more than FY 2021. Equipment in 2022 will include a zero turn mower (\$15,000) and a ballfield mower (\$31,000). The department's contribution to the Equipment Replacement Fund is increasing by \$5,500. Grounds maintenance is projected to increase \$10,770 based on built in contract CPI cost adjustments.

The Capital Projects Fund will provide for development of an inclusive playground at Granny White Park (\$1,020,000), artificial turf on two baseball fields subject to a public (\$500,000) and private (\$400,000), landscaping at Windy Hill Park (\$130,000), shade structures at Wikle Park (\$30,000), and a bathroom heater and concrete apron for the barn at Smith Park (\$10,000). The Facilities Maintenance Fund includes \$480,000 for various maintenance projects in the parks.

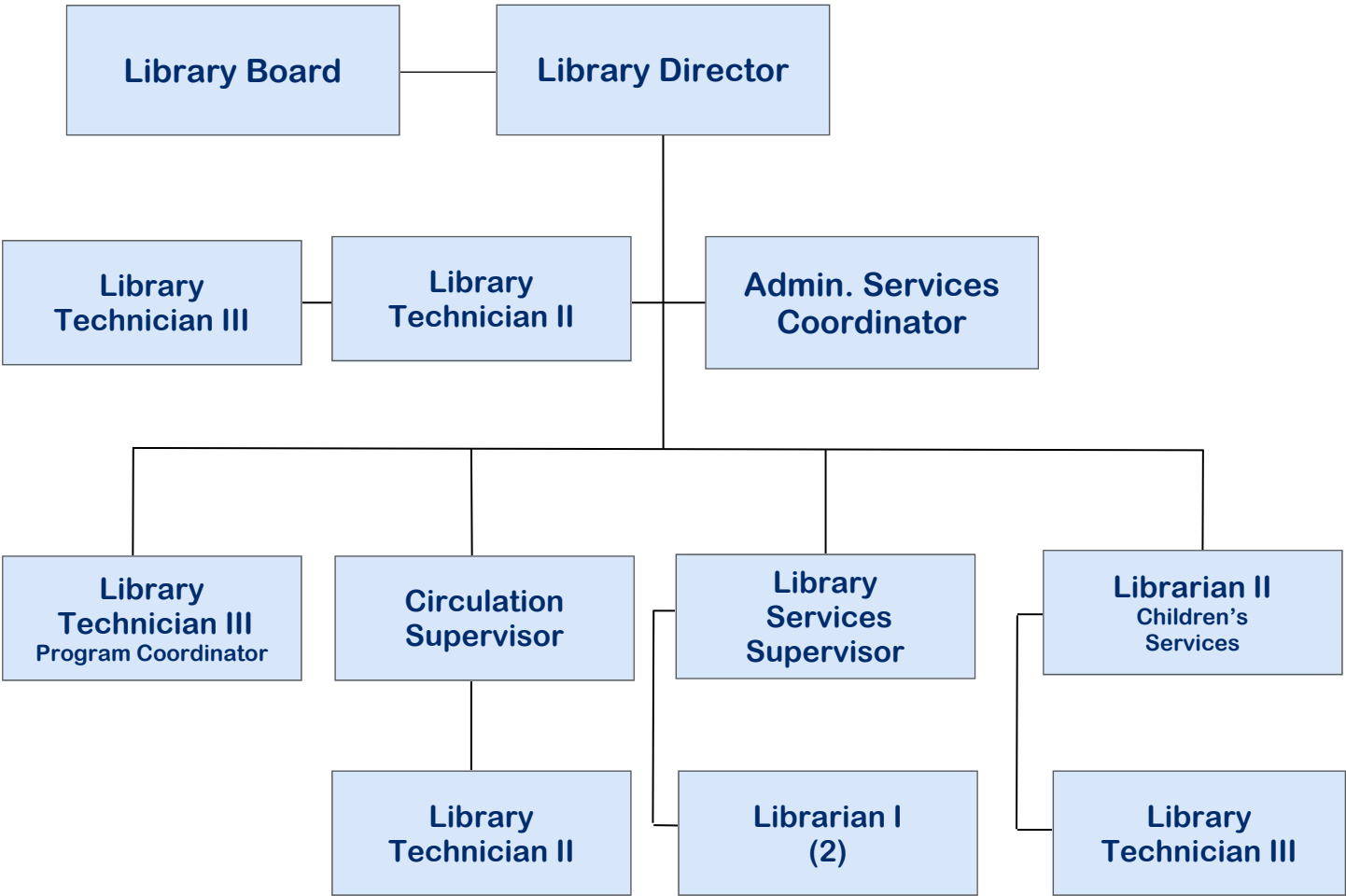
PERFORMANCE MEASURES	Actual FY 2019	Actual FY 2020	Target FY 2021	Target FY 2022
Percent of Parks & Facilities found to be "well-maintained" in internal audit	100%	100%	100%	100%
Total Number of Parks & Facilities to maintain/Number of Parks & Facilities that require non-routine maintenance or repair	133/4	134/8	134/8	134/8

AUTHORIZED PERSONNEL

Position / Title	Actual FY 2019	Actual FY 2020	Budget FY 2021	Budget FY 2022
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 addi. on 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

2021-2022 Non-Routine Work Plan

The Library proposes the following as its goals and objectives for the non-routine work plan for the 2021-2022 fiscal year.

1. CONTINUATION OF HOLT FUNDS IMPROVEMENT PROJECTS

The John P. Holt Brentwood Library completed a survey in November 2018 to collect suggestions on the best use of the “Holt funds.” The responses were analyzed and prioritized based on the largest number of responses and what would have the largest positive impact on the community. Projects to upgrade wireless internet infrastructure and acquire more functional furniture in the Children’s Library are complete. 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. The space planner recommendations will also impact these projects.

After initial discussion of these ideas with the City Commission, the Library Board, and the Friends of the Library, staff will continue to research and further development of project plans and proposals for final funding authorization by the City Commission and implementation during FY 2022.

Target Date: May 31, 2022

2. BIBLIOBOARD PROJECTS IMPLEMENTED TO ENGAGE THE COMMUNITY

The pandemic has changed how community members engage with each other. More families are interested in remote contact, but still sharing a community’s interests, hobbies, and creativity. That is evident from the participation in ongoing online programs. Staff proposes to meet these needs with a digital bulletin board called Biblioboard that can engage the community in a variety of online ways that will enrich their lives.

The Library has already started a pandemic scrapbook for people to share their personal stories as well as adding the lending art collection available for browsing. This year, the Library staff would like to add individual and group activities to the platform, such as contests, podcasts, video, and digital historical collections. Specific programs already in development for Biblioboard include a bookmark contest, digitization of historical manuscripts and photographs, and community podcasts on public interests. The different activities and collections will be monitored for use during the year to balance the staff hours with the community desires for more content.

Target Date: May 31, 2022

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 2019	Actual FY 2020	Budget FY 2021	YTD Actual FY 2021	Budget FY 2022
Personnel Services	\$ 1,438,561	\$ 1,516,569	\$ 1,437,950	\$ 930,358	\$ 1,544,975
Operating Expenditures	\$ 1,167,757	\$ 1,090,923	\$ 1,235,165	\$ 742,352	\$ 1,265,645
Capital Outlay	12,314	31,856	-	-	1,000
Total	\$ 2,618,632	\$ 2,639,348	\$ 2,673,115	\$ 1,672,710	\$ 2,811,620

BUDGET COMMENTS & PERFORMANCE MEASURES

The 2022 Library budget reflects an overall 5.2% increase from FY 2021. Personnel Services have increased 7.4% (\$107,025) as a result of the FY 2021 mid-year adjustments, combined with proposed 2% market and 2% merit increases in FY 2022.

Operating expenditure changes include an upgraded Integrated Library System (ILS) software system (\$33,000), improvements to the RFID system and security gates (\$12,000), a replacement 3D printer (\$7,000), deployment of a new library app (\$5,500), installing ADA doors at the Great Hall entrance (\$7,300), and security landscape enhancements near the front entrance (\$4,100). In addition to the funding provided here, state grant funding is expected to fund replacement of the main chiller unit and the building's HVAC management software system at a cost of approximately \$340,000. The Facilities Maintenance Fund will fund replacement of the meeting room exterior doors (\$25,000) and will improve the drainage near the Reading Terrace (\$20,000).

PERFORMANCE MEASURES	Actual FY 2019	Actual FY 2020	Target FY 2021	Target FY 2022
Annual items checked out	849,641	787,075	850,000	790,000
Program Attendance	27,967	24,050	30,000	25,000
Volunteer work hours contributed	8,827	8,879	9,000	9,000

AUTHORIZED PERSONNEL

Position / Title	Actual FY 2019	Actual FY 2020	Budget FY 2021	Budget FY 2022
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	5	5	5	5
Total Library	12	12	12	12

Education

MISSION & EXPENDITURE SUMMARY

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

Category	Actual FY 2019	Actual FY 2020	Budget FY 2021	YTD Actual FY 2021	Budget FY 2022
Brentwood High	\$ 62,400	\$ 62,400	\$ 62,400	\$ 62,400	\$ 62,400
Brentwood Middle	\$ 15,600	\$ 15,600	\$ 15,600	\$ 15,600	\$ 15,600
Crockett Elementary	\$ 10,400	\$ 10,400	\$ 10,400	\$ 10,400	\$ 10,400
Lipscomb Elementary	\$ 10,400	\$ 10,400	\$ 10,400	\$ 10,400	\$ 10,400
Scales Elementary	\$ 10,400	\$ 10,400	\$ 10,400	\$ 10,400	\$ 10,400
Woodland Middle	\$ 15,600	\$ 15,600	\$ 15,600	\$ 15,600	\$ 15,600
Edmondson Elementary	\$ 10,400	\$ 10,400	\$ 10,400	\$ 10,400	\$ 10,400
Kenrose Elementary	\$ 10,400	\$ 10,400	\$ 10,400	\$ 10,400	\$ 10,400
Ravenwood High	\$ 62,400	\$ 62,400	\$ 62,400	\$ 62,400	\$ 62,400
Sunset Elementary	\$ 5,100	\$ 5,000	\$ 10,400	\$ 4,785	\$ 10,400
Sunset Middle	\$ 15,600	\$ 15,600	\$ 15,600	\$ 15,600	\$ 15,600
Jordan Elementary	\$ 10,400	\$ 10,400	\$ 10,400	\$ 10,400	\$ 10,400
Unallocated					
Total	\$ 239,100	\$ 239,000	\$ 244,400	\$ 238,785	\$ 244,400

BUDGET COMMENTS & PERFORMANCE MEASURES

Funding is provided in accordance with the adopted educational funding policy. The FY 2022 budget provides \$244,400 for education, the same as approved in FY 2021, 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 \$5.98 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 2019	Actual FY 2020	Budget FY 2021	YTD Actual FY 2021	Budget FY 2022
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 2022 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 2019	Actual FY 2020	Target FY 2021	Target FY 2022
Avg. Brentwood household income *	\$219,628	N/A	\$218,000	\$226,000
Median Brentwood household income *	\$168,688	N/A	\$165,000	\$173,000
Avg. Williamson household income *	\$149,836	N/A	\$148,000	\$154,000
Med. Williamson household income *	\$112,962	N/A	\$112,000	\$116,000

* Source: U.S. Census Bureau, American Communities Survey, 5-Year Estimates, 2019

"Average" income is "mean" income as defined by Census Bureau; FY 2020 data not available as of April 2021

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 2019	Actual FY 2020	Budget FY 2021	YTD Actual FY 2021	Budget FY 2022
Personnel Services	\$ 16,875	\$ 27,706	\$ 39,575	\$ 15,503	\$ 39,705
Operating Expenditures	142,036	135,079	168,865	77,700	148,465
Capital Outlay	-	-	-	-	-
Total	\$ 158,910	\$ 162,785	\$ 208,440	\$ 93,203	\$ 188,170

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 2020, requiring renters to cancel or postpone events throughout the rest of FY 2020 and all of FY 2021. At the time of preparation of this document, eight months of revenue only totals \$114,000 versus an expected \$188,000 for this same time in a normal year. Those events that were postponed in FY 2021 will create deferred revenue that should be realized in FY 2022, though those new dates represent what would have been potential new bookings in FY 2022. With immunizations rising and COVID-19 restrictions easing nationally, revenues will begin to rebound in FY 2022.

Anticipating a wedding industry recovery, rental revenues at both homes are projected the same as the FY 2021 budget, which was developed pre-pandemic. Total expenditures for the historic homes are expected to decrease by 9.7%, due largely to a reduction in repairs and maintenance funded by the operating account. If revenue and expenditure targets are met, this should allow a \$45,000 FYE 2022 transfer to the Facilities Maintenance Fund for non-event related repairs.

PERFORMANCE MEASURES	Actual FY 2019	Actual FY 2020	Target FY 2021	Target FY 2022
Cool Springs House Rental Revenue	\$73,325	\$55,814	\$82,000	\$82,000
Cool Spring House Number of Bookings	111	77	119	90
Ravenswood Mansion Rental Revenue	\$161,311	\$133,504	\$200,000	\$200,000
Ravenswood Mansion Number of Bookings	76	66	86	80

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 2019	Actual FY 2020	Budget FY 2021	YTD Actual FY 2021	Budget FY 2022
Debt Service Fund	\$ 3,100,000	\$ 3,250,000	\$ 3,350,000	\$ 3,350,000	\$ 2,995,000
Municipal Center Fund	685,000	685,000	695,000	695,000	695,000
ECD fund	484,700	484,700	484,700	484,700	484,700
Equipment Repl. Fund	190,000	405,000	-	-	-
Retiree Benefits Fund	-	-	25,000	25,000	25,000
Capital Projects Fund	5,360,000	3,740,000	-	-	-
Capital Projects (Fund Bal.)	1,500,000	2,600,000	5,000,000	5,000,000	-
Facilities Maintenance Fund	350,000	395,000	350,000	350,000	350,000
Total	\$ 11,669,700	\$ 11,559,700	\$ 9,904,700	\$ 9,904,700	\$ 4,549,700

BUDGET COMMENTS & PERFORMANCE MEASURES

In FY 2022, a \$2,995,000 operating transfer to the Debt Service Fund will be provided for General Debt Obligations (interest and principal) associated with the issuance of bonds. This represents an decrease of \$355,000 over FY 2021. This is due to the FY 2021 cash defeasance of the 2018A & 2018B Capital Outlay Notes.

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 no increase from FY 2021.

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 expenses 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 2022, the same as FY 2021, to cover the cost of emergency communication services.

In FY 2022, 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 2021. In addition to these funds, a FY 2021 year-end transfer to the Facilities Maintenance Fund of \$270,000 helped replenish declining reserves.

Unlike FY 2021, there is no anticipated transfer of General Fund fund balance to the Capital Projects Fund in FY 2022.

The FY 2022 transfer to the Post Employment (Retiree) Benefits Fund of \$25,000 is the same amount as FY 2021. This transfer provides for the accumulation of funding to help offset large terminal leave payouts upon retirement of long-term employees.

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

The annual contribution from the General Fund in FY 2022 has increased by \$210,500 from \$1,844,500 to \$2,055,000. Increased transfers from departments include Technology (\$135,000), Public Works (\$31,500), Fire Rescue (20,500), Police (\$17,000), Traffic (\$1,000), and Parks (\$5,500). The majority of the increase in Technology is due to the addition of the servers, computers, switches, access points, routers, and firewalls in the new Police Department Headquarters.

Funding in FY 2022 will provide for replacement of a tandem axel dump truck (\$120,000) and a tractor (\$75,000) in Public Works, seven (7) replacement vehicles in the Police Department (\$195,000), and a replacement for Fire Engine 51 (\$840,000). Additionally, (2) new patrol cars (\$80,000), a new fire engine for Station 5 (\$840,000), and a new street sweeper (\$265,000) will be purchased. The new patrol cars and \$500,000 of the new engine is proposed to be paid for from a State grant (funds will flow into the ERF). A 2021 FYE transfer of \$605,000 from the General Fund excess revenues will cover the street sweeper and the remainder of the new engine. Technology expenditures will include external storage devices (\$30,000), 34 computers (\$68,500), a domain controller (\$12,000), and various system infrastructure items such as switches, firewalls, and routers (\$90,000).

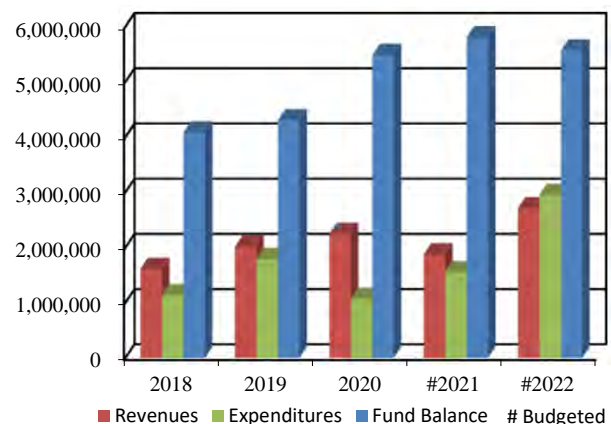
SUMMARY

	Actual FY 2019	Actual FY 2020	Budget FY 2021	YTD Actual FY 2021	Budget FY 2022
Revenues					
Other Financing Source	\$ 1,872,908	\$ 2,175,000	\$ 1,844,500	\$ 1,844,500	\$ 2,635,000
Uses of Money and Property	138,592	72,728	27,500	195,542	75,000
Total Revenues	<u>\$ 2,011,500</u>	<u>\$ 2,247,728</u>	<u>\$ 1,872,000</u>	<u>\$ 2,040,042</u>	<u>\$ 2,710,000</u>
Expenditures					
Non Capital Outlay	\$ 132,124	\$ 193,637	\$ 362,000	\$ 136,753	\$ 135,000
Capital Outlay	1,658,310	871,825	1,188,000	653,729	2,816,625
Total Expenditures	<u>\$ 1,790,433</u>	<u>\$ 1,065,462</u>	<u>\$ 1,550,000</u>	<u>\$ 790,482</u>	<u>\$ 2,951,625</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

FY 2021 funding included miscellaneous park and trail repairs at various City parks, replacement of the Station 4 roof and attic dry fire suppression system, as well as repairs to the ceiling insulation at the Library and the City's portion of the replacement of the moveable wall. These unforeseen projects totalled over \$150,000. A 2021 FYE transfer of \$270,000 in General Fund excess revenues is proposed to mitigate these costs and boost the fund balance for future projects. An operating transfer of \$350,000 will be provided from the General Fund in FY 2022. This represents no change from the FY 2021. FY 2022 projects will include parking lot maintenance at Station 4 (\$20,000), replacement of the main chiller and building management system at the Library (\$340,000), gutter and other repairs at the Service Center (\$70,000), and miscellaneous non-event related repairs at Ravenswood Mansion (\$45,000). Various park projects will total \$435,000 from Facilities Maintenance (such as parking lot repaving, roof painting, a sewer repair, etc). It is anticipated that the \$340,000 expense for the Library chiller and building management system will be paid for by a State grant.

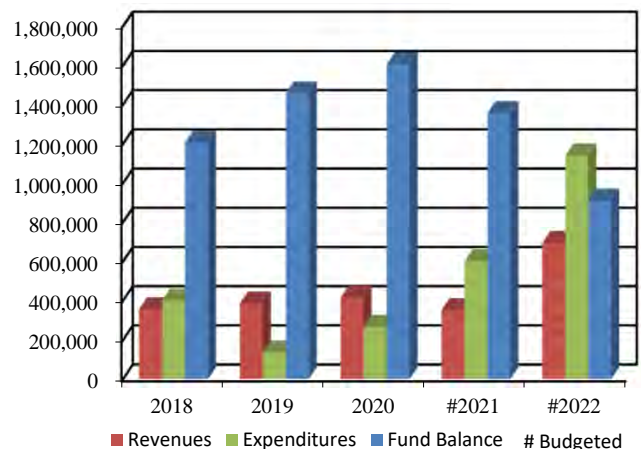
SUMMARY

	Actual FY 2019	Actual FY 2020	Budget FY 2021	YTD Actual FY 2021	Budget FY 2022
Revenues					
Other Financing Source	\$ 350,000	\$ 395,000	\$ 350,000	\$ 350,000	\$ 350,000
Uses of Money and Property	35,512	19,695	750	1,980	343,500
Total Revenues	\$ 385,512	\$ 414,695	\$ 350,750	\$ 351,980	\$ 693,500
	Actual FY 2019	Actual FY 2020	Budget FY 2021	YTD Actual FY 2021	Budget FY 2022
Expenditures					
Operating Expenditures	\$ 134,598	\$ 265,573	\$ 600,000	\$ 568,777	\$ 1,140,000
Total Expenditures	\$ 134,598	\$ 265,573	\$ 600,000	\$ 568,777	\$ 1,140,000

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 \$725,000.

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 2022 budget does not reflect any expenditures for retiree health insurance beyond what is in the Trust.

Funding in FY 2022 is provided through a \$25,000 transfer from the General Fund, an amount unchanged from FY 2021. 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.

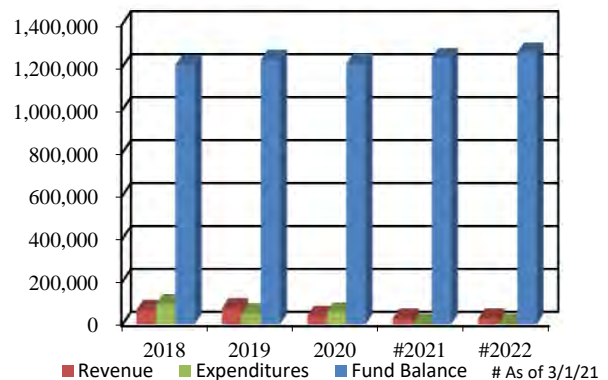
SUMMARY

	Actual FY 2019	Actual FY 2020	Budget FY 2021	YTD Actual FY 2021	Budget FY 2022
Revenues					
Other Financing Source	\$ 50,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Uses of Money and Property	23,869	12,883	500	1,415	1,200
Total Revenues	\$ 73,869	\$ 37,883	\$ 25,500	\$ 26,415	\$ 26,200
Expenditures					
Operating Expenditures	\$ 50,000	\$ 55,020	\$ -	\$ -	\$ -
Total Expenditures	\$ 50,000	\$ 55,020	\$ -	\$ -	\$ -

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 2022, the net OPEB Obligation (the Annual Required Contribution after adjustment for investments and pre-funding) is \$1,135,664. A total of \$979,887 will be transferred from the General Fund, \$105,526 from the Water & Sewer Fund, and \$50,251 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 ACRF reporting purposes. The FY 2022 budgeted amounts are shown for informational purposes only. As of March 31, 2021, the market value of the Trust Fund is \$14,453,407, an increase of \$3,588,410 from the March 31, 2020 market value of \$10,954,997. As of the time this budget was prepared, the final biennial OPEB Valuation Report is not completed, however, preliminary results indicate no increase is needed in the City's annual contribution.

SUMMARY

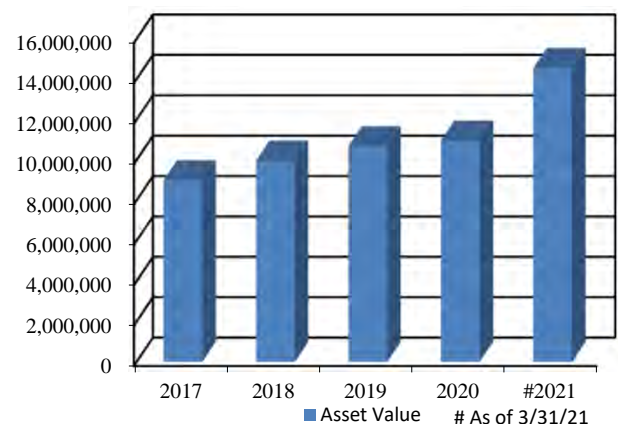
	Actual FY 2019	Actual FY 2020	Budget FY 2021	YTD Actual * FY 2021	Budget FY 2022
Revenues					
Other Financing Source	\$ 957,978	\$ 1,169,119	\$ 1,160,665	\$ 903,586	\$ 1,160,665
Uses of Money and Property	575,694	552,538	-	1,363,950	-
Total Revenues	<u>\$ 1,533,672</u>	<u>\$ 1,721,657</u>	<u>\$ 1,160,665</u>	<u>\$ 2,267,536</u>	<u>\$ 1,160,665</u>
Expenditures					
Retiree Benefits	\$ 460,645	\$ 339,071	\$ 550,000	\$ 205,637	\$ 550,000
Professional Services	9,500	-	-	-	-
Total Expenditures	<u>\$ 470,145</u>	<u>\$ 339,071</u>	<u>\$ 550,000</u>	<u>\$ 205,637</u>	<u>\$ 550,000</u>

*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 2022, \$1,700,000 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, a total of \$2,500,000 is available for resurfacing in FY 2022. 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, estimated fuel tax revenues for FY 2022 are \$1,600,000, an increase of \$195,000 from the FY 2021 COVID-impacted budget amount. Future cash flow projections for the State Street Aid Fund indicate the fund will be able to increase funding to \$1,800,000 in FY 2023, followed by a \$100,000 increase in FY 2024. After FY 2024, the City's ability to sustain annual increases for street resurfacing will be subject to increases in the General Fund or annual one-time appropriations of available excess revenues unless there is a further adjustment to gas tax rates.

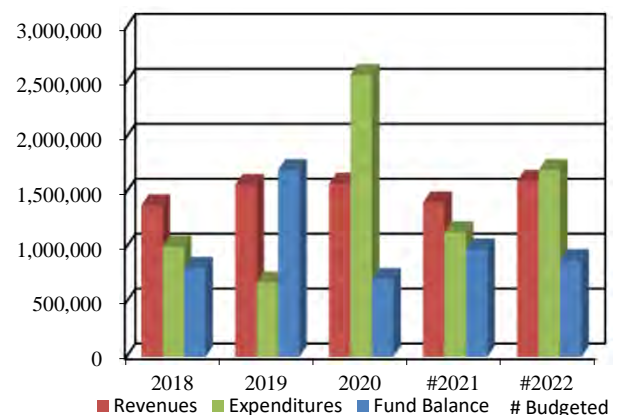
SUMMARY

	Actual FY 2019	Actual FY 2020	Budget FY 2021	YTD Actual FY 2021	Budget FY 2022
Revenues					
Intergovernmental	\$ 1,541,329	\$ 1,559,753	\$ 1,405,000	\$ 932,292	\$ 1,600,000
Uses of Money and Property	23,942	15,695	500	1,091	2,000
Total Revenues	\$ 1,565,271	\$ 1,575,449	\$ 1,405,500	\$ 933,383	\$ 1,602,000
Expenditures					
Operating Expenditures	\$ 675,923	\$ 2,566,719	\$ 1,135,000	\$ 47,178	\$ 1,700,000
Total Expenditures	\$ 675,923	\$ 2,566,719	\$ 1,135,000	\$ 47,178	\$ 1,700,000

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 was transferred in FY 2021 for initial work on the Murray Lane/Holly Tree Gap intersection project. No use of funds is programmed for FY 2022.

Fee collections for FY 2022 (\$650,000) are estimated based on 120 new housing starts. To be conservative, no additional fee collections from new commercial or institutional projects are projected in FY 2022.

An updated fee schedule was adopted by the Board of Commissioners in late 2019 and became effective January 1, 2020. The updated fee schedule reflected significant increases in all land use categories. The first annual inflation based adjustment to the fee schedule was adopted in November of 2021 with future updates planned annually.

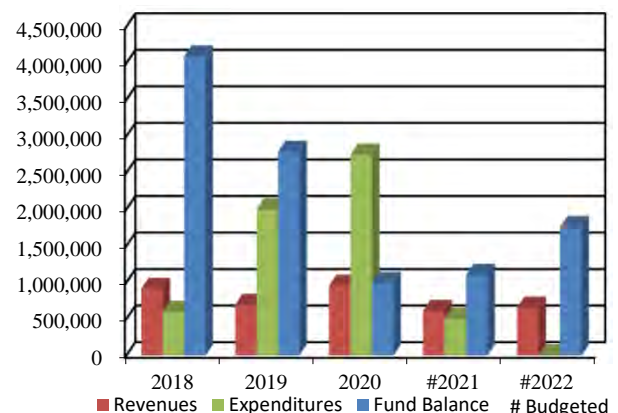
SUMMARY

	Actual FY 2019	Actual FY 2020	Budget FY 2021	YTD Actual FY 2021	Budget FY 2022
Revenues					
Intergovernmental	\$ 641,973	\$ 951,448	\$ 610,000	\$ 518,187	\$ 650,000
Uses of Money and Property	53,718	3,876	150	1,690	5,000
Total Revenues	<u>\$ 695,691</u>	<u>\$ 955,324</u>	<u>\$ 610,150</u>	<u>\$ 519,877</u>	<u>\$ 655,000</u>
	Actual FY 2019	Actual FY 2020	Budget FY 2021	YTD Actual FY 2021	Budget FY 2022
Expenditures					
Operating Expenditures	\$ 2,000,000	\$ 2,750,000	\$ 500,000	\$ -	\$ -
Total Expenditures	<u>\$ 2,000,000</u>	<u>\$ 2,750,000</u>	<u>\$ 500,000</u>	<u>\$ -</u>	<u>\$ -</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 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 \$548,000 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 2022 budget projects a conservative \$450,000 in revenue, which is unchanged from FY 2021.

A transfer of \$1,450,000 to the Capital Projects Fund was made in FY 2021 to provide funding for the final payment on the purchase of land for Windy Hill Park. The estimated fund balance at the end of FY 2021 is \$778,222.

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 or other community enhancement projects. Future funding of \$1 million is currently programmed in the proposed FY 2022 - 2027 Capital Improvements Plan for development of Windy Hill Park.

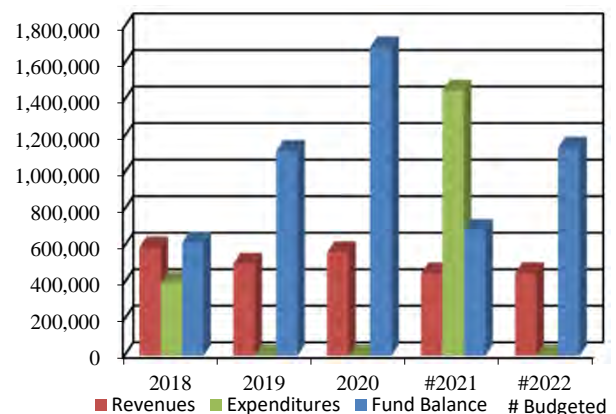
SUMMARY

	Actual FY 2019	Actual FY 2020	Budget FY 2021	YTD Actual FY 2021	Budget FY 2022
Revenues					
Other Financing Sources	\$ 483,726	\$ 551,954	\$ 450,000	\$ 322,533	\$ 450,000
Uses of Money and Property	18,869	14,270	500	520	1,000
Total Revenues	\$ 502,595	\$ 566,224	\$ 450,500	\$ 323,052	\$ 451,000
Expenditures					
Operating Expenditures	\$ -	\$ -	\$ 1,450,000	\$ 1,450,000	\$ -
Total Expenditures	\$ -	\$ -	\$ 1,450,000	\$ 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 2022 from this fee are \$1,000. No expenditures are programmed in FY 2022. Proceeds from the fee will accumulate in this fund until improvements to the electronic citation hardware, software, or related components are needed.

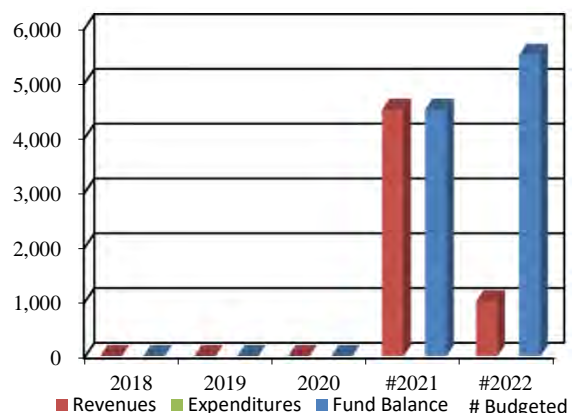
SUMMARY

	Actual FY 2019	Actual FY 2020	Budget FY 2021	YTD Actual FY 2021	Budget FY 2022
Revenues					
E-Citation Fee	\$ -	\$ -	\$ 4,500	\$ 528	\$ 1,000
Total Revenues	\$ -	\$ -	\$ 4,500	\$ 528	\$ 1,000
	Actual FY 2019	Actual FY 2020	Budget FY 2021	YTD Actual FY 2021	Budget FY 2022
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 2022 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.

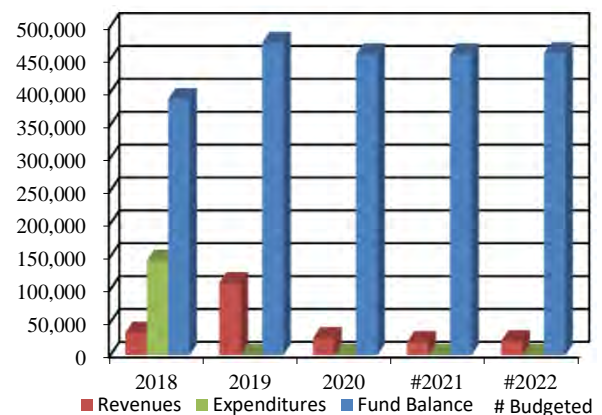
SUMMARY

	Actual FY 2019	Actual FY 2020	Budget FY 2021	YTD Actual FY 2021	Budget FY 2022
Revenues					
Intergovernmental	\$ 99,320	\$ 20,816	\$ 20,000	\$ 15,157	\$ 20,000
Uses of Money and Property	10,347	5,343	50	581	1,500
Total Revenues	\$ 109,667	\$ 26,159	\$ 20,050	\$ 15,738	\$ 21,500
	Actual FY 2019	Actual FY 2020	Budget FY 2021	YTD Actual FY 2021	Budget FY 2022
Expenditures					
Operating Expenditures	\$ 24,478	\$ 43,363	\$ 20,000	\$ 10,269	\$ 20,000
Total Expenditures	\$ 24,478	\$ 43,363	\$ 20,000	\$ 10,269	\$ 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 remained low during FY 2019 and FY 2020, but have started to rise since the beginning of the calendar year 2021. The Fuel Fund is projected to have a fund balance at the end of FY 2021 of approximately \$941,790, more than four times the projected FY 2021 fuel cost for the City. Given the strong fund balance and the expectation that fuel prices would remain fairly stable or rise slightly over the next twelve months, the cost of fuel charged to each user department will remain the same for FY 2022 as it was for FY 2021 at \$1.70 per gallon unleaded and \$2.15 per gallon diesel. This will generate projected revenue of \$328,900 in FY 2022. Total fuel fund purchases are conservatively budgeted at \$375,000, the same as FY 2021. 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.

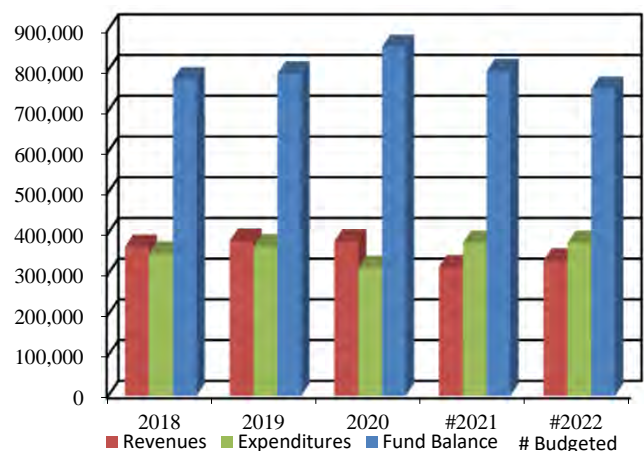
SUMMARY

	Actual FY 2019	Actual FY 2020	Budget FY 2021	YTD Actual FY 2021	Budget FY 2022
Revenues					
Other Financing Source	\$ 363,871	\$ 370,247	\$ 315,325	\$ 207,272	\$ 328,900
Uses of Money and Property	16,527	8,695	250	1,049	3,000
Total Revenues	<u>\$ 380,397</u>	<u>\$ 378,942</u>	<u>\$ 315,575</u>	<u>\$ 208,321</u>	<u>\$ 331,900</u>
	Actual FY 2019	Actual FY 2020	Budget FY 2021	YTD Actual FY 2021	Budget FY 2022
Expenditures					
Operating Expenditures	\$ 366,200	\$ 313,599	\$ 375,000	\$ 142,895	\$ 375,000
Total Expenditures	<u>\$ 366,200</u>	<u>\$ 313,599</u>	<u>\$ 375,000</u>	<u>\$ 142,895</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 a minimum 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 over a longer rolling period of time.

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, near-site clinic expenses, and benefit plan consultant fees.

The fund balance at the end of FY 2020 was just under **\$3.5 million**, and based on claims experience and trends to date, is expected to exceed **\$3.8 million** of June 30, 2021. With the change to a partially self-insured 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 2022, the budgeted cost in each activity is \$11,235 per eligible employee, for the fourth year in a row.

The FY 2022 budget for the health insurance division anticipates total expenditures of \$4,440,000 which is a slight increase of \$125,000 from FY 2021. 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 contributions for dependent coverage, prescription rebates, and interest earnings are \$3,992,150 in FY 2022. In FY 2022, 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 2022 budget continues to reflect professional services costs and corresponding medical expenses associated with the near-site medical clinic in partnership with CareHere (Premise).

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 2022, a total of \$336,920 has been budgeted in the various activities with personnel, an increase of \$62,490 from FY 2021. The fund balance in the worker's compensation division projected at approximately \$309,430 at June 30, 2021. Using the last five years of claims experience, this represents 98% of one year's average claims coverage.

SUMMARY

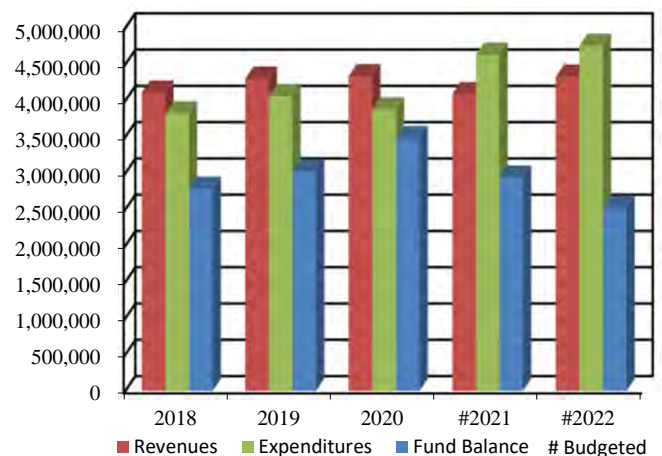
	Actual FY 2019	Actual FY 2020	Budget FY 2021	YTD Actual FY 2021	Budget FY 2022
Revenues					
Other Financing Source - Health	\$ 3,964,011	\$ 4,036,766	\$ 3,811,885	\$ 2,976,770	\$ 3,984,650
Other Financing Source - WC	249,430	249,430	274,430	182,953	336,920
Uses of Money and Property	87,552	49,615	1,500	5,571	7,500
Total Revenues	\$ 4,300,993	\$ 4,335,811	\$ 4,087,815	\$ 3,165,294	\$ 4,329,070

	Actual FY 2019	Actual FY 2020	Budget FY 2021	YTD Actual FY 2021	Budget FY 2022
Expenditures					
Operating Expenditures - Health	\$ 3,713,158	\$ 3,609,519	\$ 4,315,000	\$ 2,526,200	\$ 4,440,000
Operating Expenditures - WC	349,143	268,333	315,000	104,902	315,000
Total Expenditures	\$ 4,062,301	\$ 3,877,852	\$ 4,630,000	\$ 2,631,102	\$ 4,755,000

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 (\$2,995,000 proposed in FY 2022) 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 2022, the total outstanding General Obligation long-term debt is 0.81% of the total assessed value of taxable property in Brentwood assessed as of August 2020.

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 2022, 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 2022 will be 138% of the target amount. Revenues exceed expenditures in FY 2022 by more than \$150,000 due to the refunding of the 2018A and 2018B Capital Outlay Notes.

BUDGET COMMENTS

The projected Debt Service fund balance as of June 30, 2021 is \$4,414,370. Total debt service obligations for FY 2022 will be \$2,838,850, an increase of \$171,535 from the FY 2021 budgeted expenditure of \$2,667,315. 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 2022 revenues are projected at \$2,997,000, consisting almost entirely of the \$2,995,000 transfer from the General Fund, a decrease of \$355,000 from the FY 2021 transfer amount. This decrease reflects the cash defeasance of the 2018A and 2018B Capital Outlay Notes in FY 2021. Interest earnings in FY 2021 are projected to be negligible due to the Federal Government's anticipated maintenance of the federal funds rate at historic lows. The future need for increases in the General Fund contribution will be assessed in conjunction with the next proposed G.O. bond issue in FY 2023.

SUMMARY

	Actual FY 2019	Actual FY 2020	Budget FY 2021	YTD Actual FY 2021	Budget FY 2022
Revenues					
Other Financing Source	\$ 3,100,000	\$ 3,250,000	\$ 3,350,000	\$ 3,350,000	\$ 2,995,000
Uses of Money and Property	82,093	50,832	2,000	2,966	2,000
Bond Refunding Proceeds	-	-	-	-	-
Total Revenues	<u>\$ 3,182,093</u>	<u>\$ 3,300,832</u>	<u>\$ 3,352,000</u>	<u>\$ 3,352,966</u>	<u>\$ 2,997,000</u>
Expenditures					
Principal	\$ 2,064,000	\$ 2,115,000	\$ 1,750,000	\$ 1,490,000	\$ 2,065,000
Interest	578,155	720,614	917,315	884,029	773,850
Subtotal	2,642,155	2,835,614	2,667,315	2,374,029	2,838,850
Bond Refunding Payments	-	-	-	3,006,000	-
Other	5,180	5,049	6,000	4,874	6,000
Total Expenditures	<u>\$ 2,647,335</u>	<u>\$ 2,840,663</u>	<u>\$ 2,673,315</u>	<u>\$ 5,384,903</u>	<u>\$ 2,844,850</u>

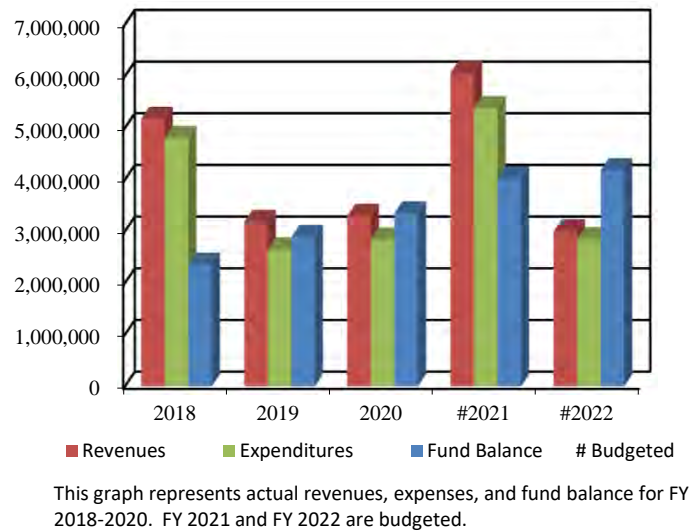
Debt Service Fund

BOND RATINGS

Quality of Rating	Moody's	Standard & Poor's (S&P)
Best Quality	Aaa	AAA
High Quality	Aa1	AA+
	Aa2	AA
	Aa3	AA-
Upper Medium	A1	A+
	A2	A
	A3	A-
	Baa1	BBB+
Medium Grade	Baa2	BBB+
	Baa3	BBB-

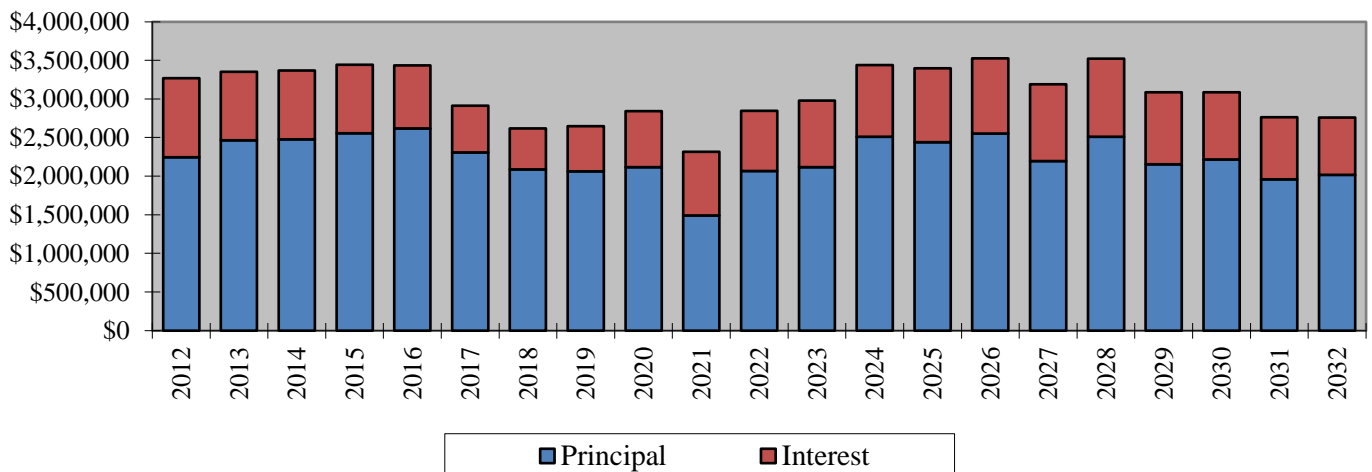
Ratings are an indicator of financial health and stability.

FUND PERFORMANCE



Debt Service Chart

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



Note: This graph represents normal principal and interest payments for outstanding debt for the selected years. Payments related to early repayment or cash defeasance of bonds or notes not included.

Debt Service Fund

Debt Obligations

Obligation

Amount Outstanding

\$7,385,000 2011 G.O. Public Refunding Bonds due in increasing annual installments through September 1, 2024, at varying rates from 2.00% to 3.00%. The bonds provided funds to refund various Series 1999, 2002, 2004 bonds, and costs of issuance.	795,000
\$4,845,000 2011 G.O. Public Improvement Bonds due in increasing annual installments through September 1, 2031, at varying rates from 3.00% to 3.625%. The bonds provided funds for park land acquisition and development.	980,000
\$3,250,000 2012 G.O. Public Refunding Bonds due in increasing annual installments through September 1, 2025, at a 2% interest rate. The bonds provided funds to refund various Series 2006 bonds and costs of issuance.	1,630,000
\$4,895,000 2013 G.O. Public Improvement Bonds due in increasing annual installments through September 1, 2033, at varying rates from 2.00% to 3.750%. The bonds provided funds for park land acquisition and development.	3,465,000
\$3,035,000 2016 G.O. Public Refunding Bonds due in increasing annual installments through March 1, 2030 at a 2% rate. The bonds provided funds to refund various Series 2009 bonds and costs of issuance.	2,635,000
\$3,030,000 2017 G.O. Public Refunding Bonds due in increasing annual installments through September 01, 2027 at varying rates from 2% to 3%. The bonds provided funds to refund various Series 2007 bonds and costs of issuance.	2,175,000
\$2,040,000 2017A G.O. Public Refunding Bonds due in increasing annual installments through September 1, 2031 at varying rates from 2.5% to 4.0%. The bonds provided funds to refund various Series 2010 and 2011 bonds and costs of issuance.	2,040,000
\$14,445,000 2019 G.O. Public Improvement Bonds due in increasing annual installments through March 1, 2040 at varying rates from 2.625 to 5.0%. The bonds provided funds for construction of the Police Department Headquarters building.	14,445,000
Total Outstanding General Obligation Bonds	28,165,000

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
2022	195,000	18,469	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>\$ 795,000</u>	<u>\$ 44,156</u>	<u>\$ 980,000</u>	<u>\$ 59,850</u>	<u>\$ 1,630,000</u>	<u>\$ 82,700</u>

Year	2017A G.O. Refunding Bonds		2013 G.O. Bonds		2016 G.O. Refunding Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest
2022		63,300	225,000	104,388	270,000	52,700
2023		63,300	230,000	99,694	275,000	47,300
2024		63,300	235,000	94,459	280,000	41,800
2025		63,300	240,000	88,669	285,000	36,200
2026	265,000	58,000	245,000	82,453	290,000	30,500
2027	270,000	47,300	255,000	75,413	300,000	24,700
2028	285,000	36,200	260,000	67,688	305,000	18,700
2029	295,000	26,812	270,000	59,400	310,000	12,600
2030	300,000	19,375	280,000	50,113	320,000	6,400
2031	310,000	11,750	290,000	40,138		
2032	315,000	3,938	300,000	29,438		
2033			310,000	18,000		
2034			325,000	6,094		
2035						
2036						
2037						
2038						
2039						
2040						
	<u>2,040,000</u>	<u>456,575</u>	<u>3,465,000</u>	<u>815,944</u>	<u>2,635,000</u>	<u>270,900</u>

Debt Service Fund

Schedule of Debt Service Requirements - Outstanding General Obligation Bonds

Year	2017 G.O. Refunding Bonds		2019 G.O. Bonds		TOTAL	
	Principal	Interest	Principal	Interest	Principal	Interest
2022	290,000	40,768	535,000	438,893	2,065,000	773,842
2023	295,000	34,918	560,000	411,518	2,115,000	712,417
2024	305,000	28,918	590,000	382,768	2,185,000	648,070
2025	310,000	22,768	620,000	352,518	2,245,000	580,455
2026	315,000	16,518	655,000	320,643	2,110,000	511,514
2027	325,000	10,118	685,000	287,143	1,835,000	444,674
2028	335,000	3,434	715,000	255,718	1,900,000	381,740
2029			740,000	234,018	1,615,000	332,830
2030			755,000	219,068	1,655,000	294,956
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>\$ 2,175,000</u>	<u>\$ 157,442</u>	<u>\$ 14,445,000</u>	<u>\$ 4,045,885</u>	<u>\$ 28,165,000</u>	<u>\$ 5,933,452</u>

CAPITAL PROJECTS FUND

Capital Projects Fund

SUMMARY

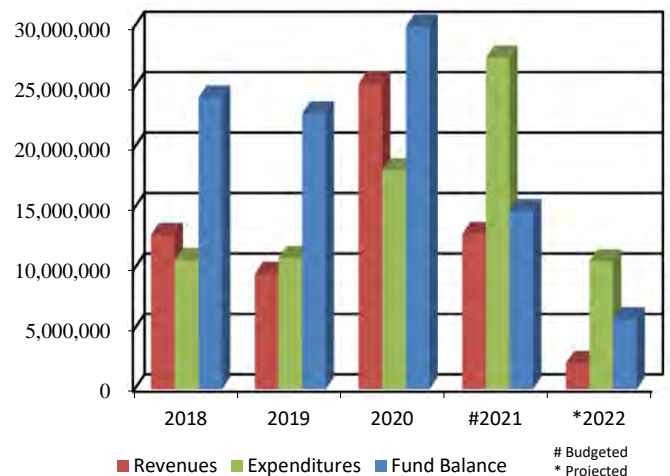
	Actual FY 2019	Actual FY 2020	Budget FY 2021	YTD Actual FY 2021	Budget FY 2022
Revenues					
Intergovernmental	\$ 2,500	\$ 634,393	\$ 1,590,000	\$ 967,954	\$ 1,465,000
Uses of Money and Property	533,530	368,783	10,000	34,063	45,000
Other Financing Source	8,860,337	9,788,306	6,950,000	6,450,000	-
General Obliga. on Bond Proceeds	-	14,445,000	-	-	-
Other (Private Sources)	131,400	57,000	225,000	45,107	650,000
Total Revenues	\$ 9,527,767	\$ 25,293,481	\$ 8,775,000	\$ 7,497,124	\$ 2,160,000

	Actual FY 2019	Actual FY 2020	Budget FY 2021	YTD Actual FY 2021	Budget FY 2022
Expenditures					
General Facilities and Equipment	\$ 1,357,574	\$ 10,627,348	\$ 16,830,000	\$ 11,750,137	\$ 2,820,000
Transportation	4,905,309	4,098,249	8,445,000	3,174,250	4,810,000
Storm Drainage	-	50,000	230,000	202,838	200,000
Parks and Recreation	1,656,855	2,784,779	2,950,000	2,712,939	2,090,000
Technology	2,923,098	404,315	1,075,000	556,463	650,000
Other Financing Uses	-	138,734	-	-	-
Transfer to Municipal Center	-	-	-	-	-
Total Expenditures	\$ 10,842,836	\$ 18,103,425	\$ 29,530,000	\$ 18,396,627	\$ 10,570,000

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 2022 projects include the following:

- A FY 2021 year-end General Fund appropriation transfer of \$4,015,000 (made possible due to current year excess revenue collections) to be used for various projects in FY 2022 and beyond;
- A total of \$1,465,000 in Intergovernmental payments including \$1,425,000 in Federal CMAQ grant funding for the approved traffic signal system project and \$40,000 from a proposed one-time state grant to be used for implementation of the Police Department's proposed red dot weapon sighting system;
- Potential private contributions totaling at least \$650,000 to be used toward turf baseball fields at Crockett Park and completion of the inclusive playground project.

The FY 2021 budget at **\$10,570,000** is a decrease of \$18,960,000 from the FY 2021 adopted budget of \$29,530,000, primarily due to completion of the Police Headquarters project in FY 2021. 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 (\$4,810,000)

1. **Traffic Signal Upgrades** - This project (**\$1,430,000**) provides for various traffic signal equipment upgrades including video detection systems at various intersection and other miscellaneous equipment. Also included is engineering services related to the CMAQ grant project to update signal timing plans for all major corridors in the city.
2. **Ragsdale Road** – This project (**\$750,000**) provides for initial engineering design work for improvements to Ragsdale Road from its intersection with Split Log Road to the entrance to the Glenellen subdivision. Proposed improvements include widening to three lanes with a ten-foot multiuse trail on the south side and a sidewalk on the north side.
3. **Murray Lane/Holly Tree Gap Intersection** – This project (**\$730,000**) provides for intersection improvements to eliminate the three-way stop condition that exists today. Final roundabout design and right of way acquisition will occur later in 2021 with construction projected to begin late spring of 2022.
4. **Franklin Road** – This project (**\$510,000**) provides for final right-of-way (ROW) acquisition settlements for improvements to Franklin Road from Concord Road south to Moore's Lane and third-party engineering services for city monitoring of the project and impact on adjacent residents. TDOT construction on this

Capital Projects Fund

project is underway with final completion expected in 2022. The City paid for engineering design and ROW acquisition with TDOT paying for utility relocation and construction costs.

5. **McEwen Drive** – This project **(\$370,000)** provides initial funding towards updated design work for 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.
6. **Bike and Pedestrian Projects** – This project **(\$300,000)** provides for proposed bike and pedestrian improvements across the city, including a possible connection from Wilson Pike near Crockett Park to the River Park trail system, and smaller scale neighborhood facility projects.
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. **Street Lighting** – This project **(\$120,000)** provides for replacement of high mast lighting at the I-65/Moore's Lane interchange as well as a LED streetlight retrofit study.
10. **Sunset Road Phase II** - This project **(\$100,000)** provides for settlement of final right-of-way condemnation cases associated with the widening of Sunset Road from Concord Road to the new bridge north of Ragsdale Road. Construction of this project was completed during FY 2021.

II. STORM DRAINAGE (\$200,000)

1. **Tara Drive** – This project **(\$100,000)** will slip-line approximately 240 feet of 60" and 72" corrugated metal pipe that crosses 1308 Tara Drive. A portion of the existing pipe failed in an earlier rain event.
2. **Subdivision Drainage** – This project **(\$100,000)** provides funding to begin addressing needed rehabilitation of aging storm drain infrastructure in the public right of way and platted drainage easements.

III. PARKS AND RECREATION (\$2,090,000)

1. **Granny White Park** - This project **(\$1,020,000)** provides for development of an inclusive playground on the site of the existing playground in the park as well as relocation of the existing playground equipment to another park.
2. **Crockett Park** – This project **(\$900,000)** provides for installation of artificial turf on two baseball fields, subject to City Commission approval of a joint funding agreement with the Brentwood Ball Club.

Capital Projects Fund

3. **Windy Hill Park** – This project (**\$130,000**) provide for installation of landscaping along the park boundary and master planning of future park improvements. Development of the new park is projected to begin in spring of 2023.
4. **Wikle Park** – This project (**\$30,000**) provides for the installation of a small shade structure within the boundaries of the playground.
5. **Marcella Vivrette Smith Park** – This project (**\$10,000**) provides funding for small scale enhancements to the new maintenance barn including a bathroom heater and concrete aprons around the building.

IV. GENERAL FACILITIES (\$2,820,000)

1. **Fire Stations** – This project (**\$2,700,000**) provides for final design and initial construction of Fire Station 5 on Split Log Road.
2. **Community Identity Features** – This project (**\$60,000**) provides for installation of updated community identity signage a key entry points into the City.
3. **Equipment** – This project (**\$40,000**) provides funding for implementation of a red dot firearms system for the Police Department.
4. **Library** – This project (**\$10,000**) provides for automation of the door leading from the lobby to the main reading room.
5. **Safety Center East** – This project (**\$10,000**) provides for extension of electric service to the storage shed on the lower level training ground.

V. TECHNOLOGY (\$650,000)

1. **Specialized Department Software** – This project (**\$245,000**) provides for final implementation of the City's replacement enterprise accounting and HR computer systems, purchase of an evidence management software system for the Police Department, and final implementation of an automated time and attendance system for the HR Department.
2. **Computer Aided Dispatch (CAD) System** – This project (**\$195,000**) provides for final implementation of joint CAD system with Williamson County.
3. **Security System** – This project (**\$100,000**) provides for potential expansion of the license plate reader system and/or additional park security enhancements.
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 (**\$10,000**) provides for preliminary engineering design for the future extension of the City's fiber network along Franklin Road south after completion of the road widening project.

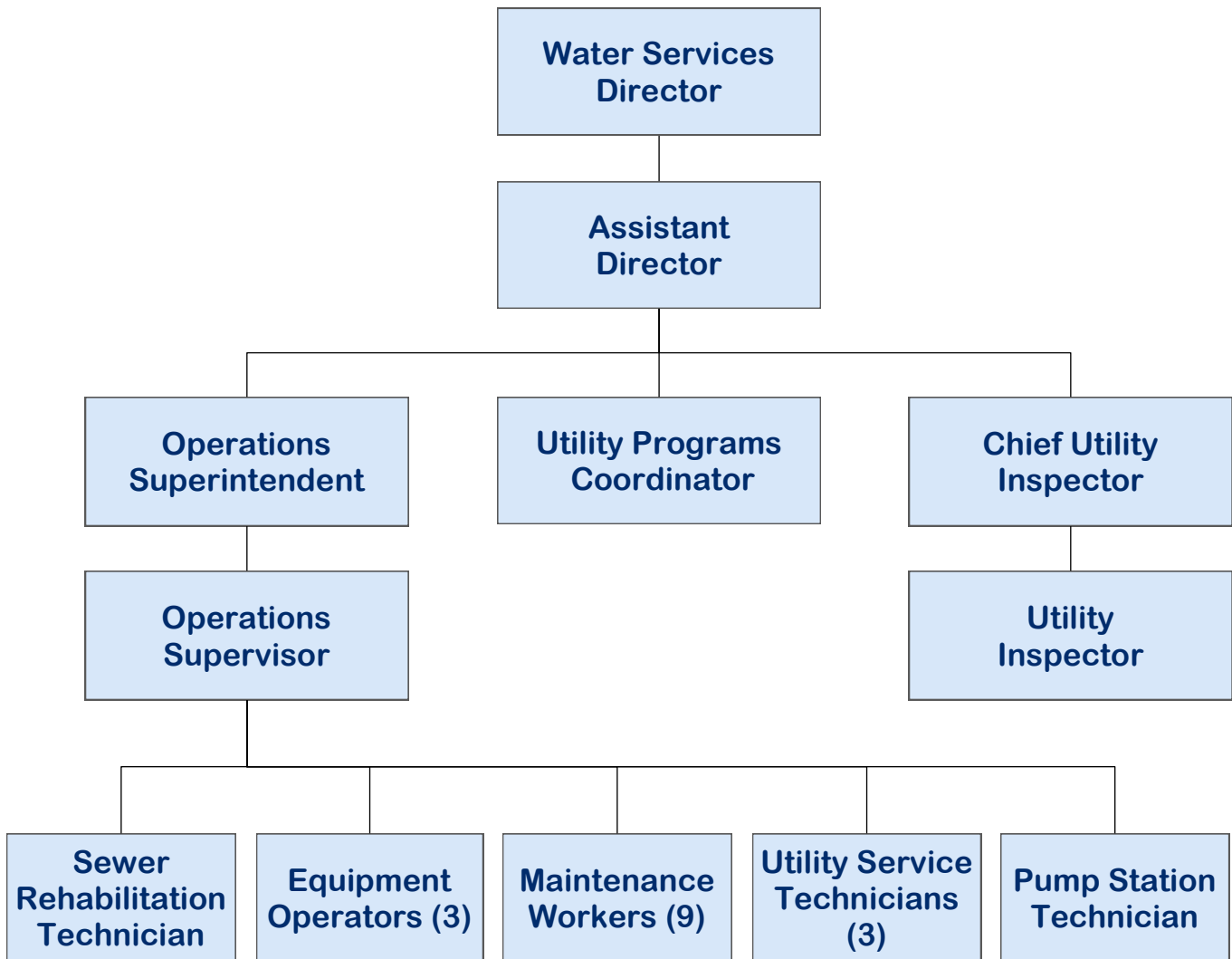


ENTERPRISE FUNDS

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

2021-2022 Non-Routine Work Plan

The Water Services Department proposed to undertake the following projects in the 2021-2022 fiscal year.

1. SEWER SYSTEM MASTER PLAN, EQUALIZATION PROJECT CONSTRUCTION OVERSIGHT

The Department's Sewer System Equalization (Storage) Project targets elimination of overflows at the Brentwood/Metro sewer pumping station caused by excessive stormwater infiltration. Design of facilities began in FY 2020 and construction is anticipated to begin in FY 2022. The project scope will include construction of the storage tank, pump station and associated piping.

Target Date: Construction Complete Fall 2022

2. PERFORM WATER TANK PERIODIC INSPECTIONS AND PREPARE IMPROVEMENTS IMPLEMENTATION PLAN

The Department's FY 2022 budget includes inspections of the nine (9) ground storage water tanks serving the City. Tank inspections are required by the State at least every five years. The Department contracts with qualified consultants to perform these inspections. Each tank will be internally inspected with a diving remote operated vehicle (ROV). There will also be exterior inspection for the condition of coating system, corrosion protection and conformance to safety regulations. Once complete, an inspection report will be prepared with recommendations for everything from small maintenance issues to consideration of complete renovations or replacement for some of the smaller, aging tanks. Funding for any recommendations has been added to the Department's future Capital Improvements Program.

Target Date: February 28, 2022

3. DEVELOP DEPARTMENT SPACE NEEDS ASSESSMENT

In conjunction with the many changes planned and anticipated for the Service Center in the coming year(s), staff intends to collect appropriate information and report on future department space needs to improve and better manage the overall space available and determine what additional space may be needed. Areas to be evaluated include office personnel workspace; equipment storage and equipment maintenance; operations workspace; and, document storage of administrative and construction plan files.

Target Date: March 31, 2022

Water Services

2021-2022 Non-Routine Work Plan

4. UPDATE WATER DISTRIBUTION EMERGENCY OPERATIONS PLAN

The State of Tennessee requires all public water systems to prepare and maintain an Emergency Operations Plan (EOP). The EOP identifies natural disasters or incidents, man-made or otherwise, that may strike the water system, considering the level and liability of each defined risk and how best to mitigate the impact and the appropriate response. Periodically, the EOP should be reviewed and updated based on past experiences and regulatory requirements. In FY 2022, the Department will complete a review of the EOP and incorporate new Federal and State regulations as well as lessons learned by the Department from many of the more recent weather-related events.

Target Date: December 31, 2021

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 2019	Actual FY 2020	Budget FY 2021	YTD Actual FY 2021	Budget FY 2022
Personnel Services	\$ 2,094,627	\$ 2,158,687	\$ 2,338,270	\$ 1,484,997	\$ 2,487,605
Operating Expenditures	15,995,121	16,553,380	17,146,355	10,817,090	17,424,285
Total	\$ 18,089,748	\$ 18,712,067	\$ 19,484,625	\$ 12,302,088	\$ 19,911,890

BUDGET COMMENTS

Total revenue projected of \$20,054,210 for FY 2022 includes no rate increase in water and sewer rates. A rate review will be completed in late FY 2021 to determine any needed changes pending clarification on possible use of recently approved Federal COVID relief funds for water and sewer projects. 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 \$10.8 million, an increase of about \$200,000 (2%), while sewer sales are expected to generate about \$8.0 million. Water tap fee collections are anticipated to be approximately \$285,000, a decrease of 14% that reflects fewer housing starts in the water service area. Sewer tap fees are similarly budgeted at \$325,000, a 12% reduction from FY 2021. Historically, all tap fees have been included as current revenue within the operating budget; however, beginning in FY 2017, use of collected tap fees was specifically restricted for projects solely related to capacity improvements.

Expenditures are estimated at \$19,911,890 for FY 2022. Salaries reflect a 9% increase over FY 2021 due to mid-year salary adjustments in FY 2021 and proposed 2% market and 2% merit increases in FY 2022. One Maintenance Worker position (Pay Group "B") was reclassified to Pump Station Technician (Pay Group "E") to address the department's need for more specialized staff in this area. Consistent with other departments with personnel, no increases are proposed in the rates for the health insurance or TCRS retirement contributions. Total principal and interest payments on existing debt will decrease 10.7% from \$2,214,263 in FY 2021 to \$1,976,813 in FY 2022. The mandatory depreciation expense in FY 2022 is budgeted at \$3,127,200, an increase of \$127,200. Other non-personnel operating expense changes are de minimis.

Significant capital spending in FY 2022 includes the construction of the Metro/Brentwood sewer pump station storage facility (\$8.1 million), water line replacement in the Carondelet neighborhood (\$2.5 million), abandonment of the Arden Wood lift station (\$865,000), and continuation of the sewer rehabilitation program improvements (\$670,000).

Capital equipment purchases proposed for FY 2022 include \$250,000 for improvements to the software and hardware of the SCADA telemetry system, replacement of four (4) fleet vehicles (\$165,000), development of the Flexnet Customer Portal (\$75,000), an emergency response bypass pumping unit and generator (\$105,000), and purchase of a new handheld GPS unit (\$14,000).

Water and Sewer Fund

PERFORMANCE MEASURES

<u>PERFORMANCE MEASURES</u>	<u>Actual FY 2019</u>	<u>Actual FY 2020</u>	<u>Target FY 2021</u>	<u>Target FY 2022</u>
Operations:				
Water Quality - Percent of Samples in Compliance	100%	100%	100%	100%
Percent Water Loss	25.4%	30.0%	15%	15%
Sewer Overflow Rate - Overflows per 100 miles of pipe	5.5	5.35	0.0	0.0
Grinder Program Cost - Annual Cost per Unit	\$80	\$87	\$80	\$80
Annual Sewer Mains Inspected/Cleaned (ft.)	36,595	69,200	150,000	117,000
Customer Service:				
Customer Water Quality Complaints - Annual Total	120	96	100	100
Business Operations:				
Health & Safety - Lost Days per Employee	0	2	0	0
Training Hours - Avg. Hours per Employee (Annual)	27	38	16	20

AUTHORIZED PERSONNEL

<u>Position / Title</u>	<u>Actual FY 2019</u>	<u>Actual FY 2020</u>	<u>Budget FY 2021</u>	<u>Budget FY 2022</u>
Water and Sewer Director	1	1	1	1
Assistant Water & Sewer Director	1	1	1	1
Operations Superintendent	1	1	1	1
Utility Operations Supervisor	1	1	1	1
Chief Utility Inspector	1	1	1	1
Utility Inspector I & II	1	1	1	1
Pump Station Technician	0	0	0	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	0	0	0
Maintenance Workers	10	10	10	9
Accounting Clerk I & II	<u>1</u>	<u>2</u>	<u>2</u>	<u>2</u>
Total Water and Sewer	26	26	26	26

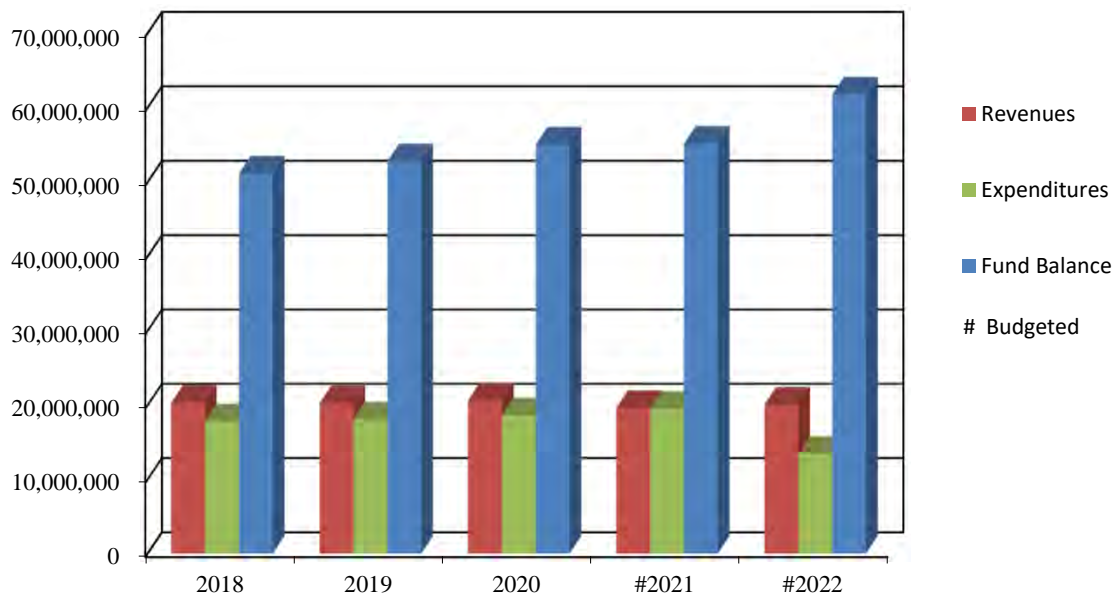
Water and Sewer Fund

SUMMARY

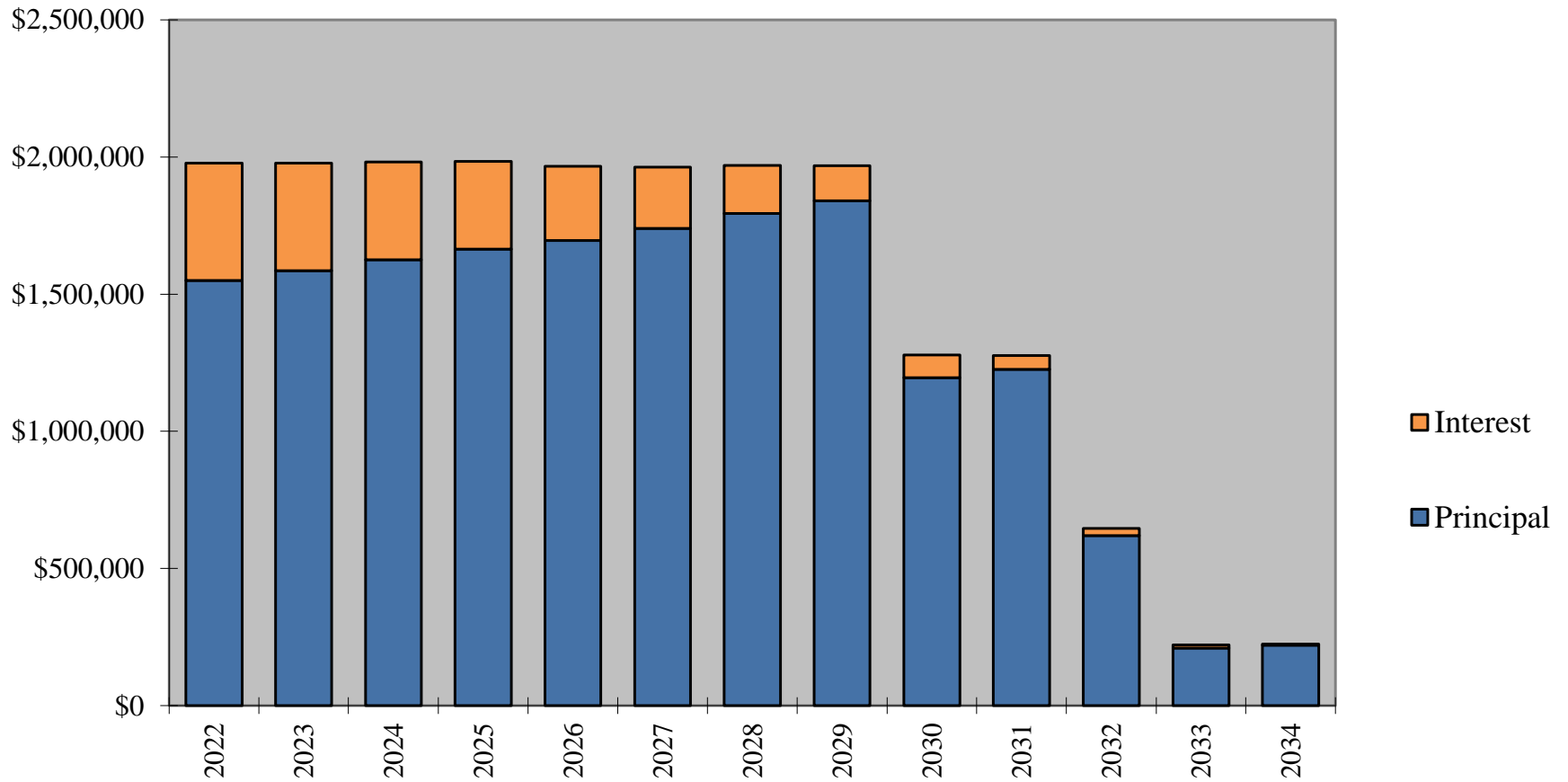
	Actual FY 2019	Actual FY 2020	Budget FY 2021	YTD Actual FY 2021	Budget FY 2022
Revenues					
Water Sales	\$ 10,542,392	\$ 10,968,221	\$ 10,639,220	\$ 8,006,782	\$ 10,852,030
Sewer Charges	7,461,114	7,616,372	7,674,955	5,333,327	7,981,865
Interest Income	650,441	333,988	100,000	37,433	75,000
Water Tap Fees	356,400	383,000	330,000	322,025	285,000
Sewer Tap Fees	622,239	785,824	370,000	401,500	325,000
Other Revenues	800,640	392,156	388,750	432,733	435,315
Hydrant Rental	100,000	100,000	100,000	66,667	100,000
Total Revenues	\$ 20,533,226	\$ 20,579,561	\$ 19,602,925	\$ 14,600,466	\$ 20,054,210

	Actual FY 2019	Actual FY 2020	Budget FY 2021	YTD Actual FY 2021	Budget FY 2022
Expenditures					
Personnel Services	\$ 2,094,627	\$ 2,158,687	\$ 2,338,270	\$ 1,484,997	\$ 2,487,605
Purchased Water	7,258,839	7,665,551	7,678,100	5,240,150	7,765,065
Wastewater Treatment	3,067,174	3,057,192	3,175,000	1,888,563	3,195,500
Interest Expense	614,842	555,516	464,265	462,013	426,815
Depreciation/Amortization Exp.	2,934,608	2,950,763	3,000,000	1,844,904	3,127,200
Other Operating Expenses	2,119,657	2,324,358	2,828,990	1,381,462	2,909,705
Total Expenditures	\$ 18,089,748	\$ 18,712,067	\$ 19,484,625	\$ 12,302,088	\$ 19,911,890

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%	2,035,000
\$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%	4,110,000
\$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%	2,335,000
\$6,315,000 2016 Water Sewer Refunding Bonds due in increasing annual installments through March 1 2029 at a 2.00% interest rate	4,990,000
\$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>\$ 16,965,000</u></u>

Water and Sewer Fund

Schedule of Debt Service Requirements - Business-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
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>\$ 2,035,000</u>	<u>\$ 141,149</u>	<u>\$ 4,110,000</u>	<u>\$ 558,981</u>	<u>\$ 2,335,000</u>	<u>\$ 549,720</u>	<u>\$ 4,990,000</u>	<u>\$ 461,100</u>
Year	2017A Water and Sewer Refunding		Placeholder Future Issue		Placeholder Future Issue		Totals Debt Requirements	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
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	101,725					1,695,000	270,379
2027	555,000	79,925					1,740,000	223,681
2028	580,000	57,225					1,795,000	174,700
2029	595,000	38,188					1,840,000	128,007
2030	610,000	23,125					1,195,000	83,625
2031	620,000	7,750					1,225,000	51,194
2032							620,000	25,388
2033							210,000	12,188
2034							220,000	4,125
	<u>\$ 3,495,000</u>	<u>\$ 757,638</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,965,000</u>	<u>\$ 2,468,588</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 2022 is covered through a \$695,000 General Fund operating transfer to this fund, an amount unchanged from FY 2021, \$15,900 from the Emergency Communications District (ECD) and \$25,500 in rent from Williamson Medical Center for the ambulance station. The contribution from the ECD represents only 6 months of rent due to their relocation to the new Police Headquarters facility by January 2022.

Space planning began in FY 2021 in anticipation of repurposing the areas to be vacated by the Police Department. Design and construction are funded at \$1.75 million between FY 2022 and FY 2023. Funding is also provided for replacement of the Uninterruptable Power Supply (\$40,000) and extraordinary repairs in FY 2022 (\$150,000).

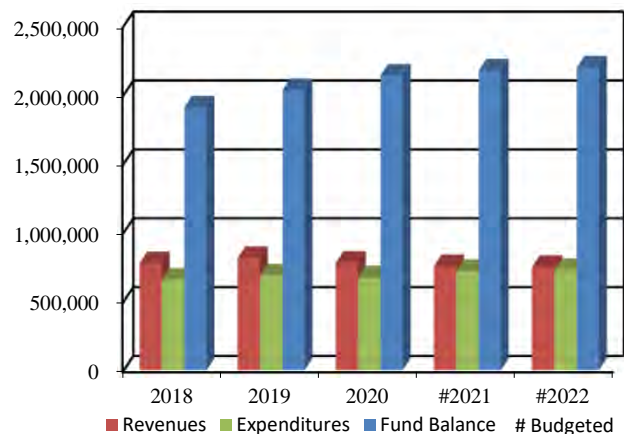
SUMMARY

	Actual FY 2019	Actual FY 2020	Budget FY 2021	YTD Actual FY 2021	Budget FY 2022
Revenues					
Rental Income	\$ 742,237	\$ 740,509	\$ 752,300	\$ 740,655	\$ 735,900
Transfer - Capital Projects Fund	-	-	-	-	-
Interest Income/Other	70,429	38,296	1,500	3,639	12,000
Total Revenues	\$ 812,666	\$ 778,805	\$ 753,800	\$ 744,294	\$ 747,900
Expenditures					
Professional Services	\$ 17,544	\$ 18,421	\$ 20,000	\$ 9,730	\$ 20,000
Utilities	156,812	152,472	174,000	102,197	163,000
Maintenance	235,766	229,489	227,000	153,669	238,000
Depreciation/Amortization Expense	245,353	246,382	267,000	190,000	275,000
Other	31,234	25,811	30,180	19,115	29,640
Total Expenditures	\$ 686,709	\$ 672,576	\$ 718,180	\$ 474,712	\$ 725,640

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 2019	Actual FY 2020	Budget FY 2021	YTD Actual FY 2021	Budget FY 2022
Personnel Services	\$ 971,893	\$ 994,412	\$ 999,160	\$ 682,412	\$ 1,163,955
Operating Expenditures	417,260	365,700	511,215	374,872	618,005
Total	\$ 1,389,152	\$ 1,360,112	\$ 1,510,375	\$ 1,057,283	\$ 1,781,960

BUDGET COMMENTS

The budget for FY 2022 is \$1,781,960, up 18% from the FY 2021 budget of \$1,510,375. A little less than 65% of the total budget is allocated to personnel services. As with other funds with personnel assigned, salaries reflect an increase over FY 2021 due to mid-year salary adjustments in FY 2021 and proposed 2% market and 2% merit increases in FY 2022. 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 (\$188,000).

Since the District is an enterprise fund, the budget includes \$112,280 in depreciation expense for previous investments in equipment and facility improvements. This depreciation amount is down considerably in FY 2022 due in part to some major equipment having reached its useful life and certain other assets to be written off that no longer serve a purpose to the District, once dispatch center is relocated to the Police headquarters facility. The assets to be written off as a loss on disposal of property equal \$114,225, which include renovations to the dispatch center space and other obsolete miscellaneous technology equipment that the District will not be moving.

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 2022 to adequately fund the requirements of the District. This amount is unchanged from FY 2021.

Capital expenses totaling over \$1.5 million are planned in FY 2022 for relocation of the dispatch center operations to the new Police headquarters. Once this move is complete, the District will pay increased rent to the General Fund reflective of true market costs.

Emergency Communications District

PERFORMANCE MEASURES

<u>PERFORMANCE MEASURES</u>	<u>Actual FY 2019</u>	<u>Actual FY 2020</u>	<u>Target FY 2021</u>	<u>Target FY 2022</u>
Medical calls dispatched w/i 90 sec. (NFPA)	96%	96%	96%	96%
Percent NCIC entries entered w/o errors	97%	94%	98%	96%
Average. ring time - all calls received	5 Seconds	5 Seconds	5 Seconds	5 Seconds

AUTHORIZED PERSONNEL

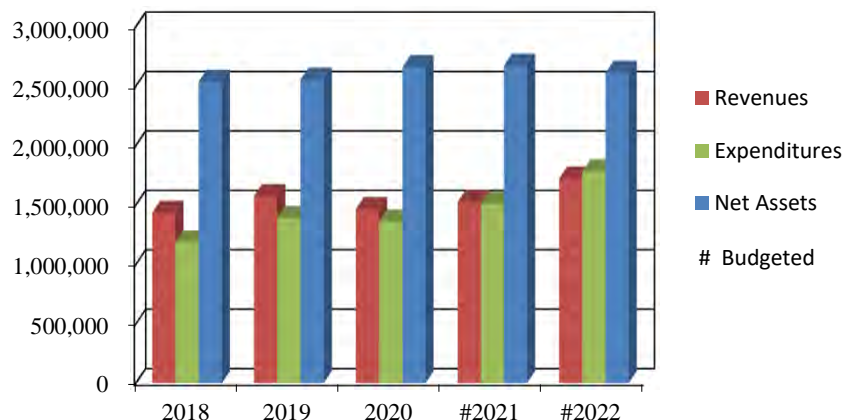
<u>Position / Title</u>	<u>Actual FY 2019</u>	<u>Actual FY 2020</u>	<u>Budget FY 2021</u>	<u>Budget FY 2022</u>
Computer/Network Administrator	0.5	0.5	0.5	0.5
Public Safety Dispatcher I & II	<u>11</u>	<u>11</u>	<u>12</u>	<u>12</u>
Total ECD	11.5	11.5	12.5	12.5

SUMMARY

Revenues	Actual FY 2019	Actual FY 2020	Budget FY 2021	YTD Actual FY 2021	Budget FY 2022
COB Contribution	484,700	484,700	484,700	484,700	484,700
TECB Funding	1,037,510	950,889	1,039,125	934,626	1,233,125
Interest Earnings	51,437	28,450	1,000	3,282	3,000
Miscellaneous Revenue	65	(0)	-	154	65,225
Total Revenues	\$ 1,573,711	\$ 1,464,039	\$ 1,524,825	\$ 1,422,762	\$ 1,786,050

Expenditures	Actual FY 2019	Actual FY 2020	Budget FY 2021	YTD Actual FY 2021	Budget FY 2022
Personnel Services	\$ 971,893	\$ 994,412	\$ 999,160	\$ 682,412	\$ 1,163,955
Operating Expenditures	303,660	297,548	348,575	268,192	505,725
Depreciation Expense	113,600	68,152	162,640	106,680	112,280
Total Expenditures	\$ 1,389,152	\$ 1,360,112	\$ 1,510,375	\$ 1,057,283	\$ 1,781,960

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 2020</u>	<u>Budget FY 2021</u>	<u>Budget FY 2022</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	6.5	7.5	+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	73	73	73	
Fire Department	69	69	75	+6
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	237.5	238.5	245.5	+7
Emergency Communications District	11.5	12.5	12.5	
Water and Sewer Fund	26	26	26	
TOTAL - ALL FUNDS	<u>275</u>	<u>277</u>	<u>284</u>	<u>+7</u>

SUMMARY - CHANGES IN FULL TIME POSITIONS

General Fund - net (7) positions added

Information Technology added one (1) Computer/Network Technician

Fire Rescue added six (6) Firefighters (3 to be hired 07/21, 3 to be hired 01/22)

Public Works eliminated (5) Maintenance Worker positions and added (4) Equipment Operators and (1) Operations Supervisor (*no net change in position count*)

Engineering added one (1) City Engineer Position and eliminated Capital Projects Coordinator position

Emergency Communications District

No changes

Water and Sewer Fund

Eliminated (1) Maintenance Worker position and Added (1) Pump Station Technician
(*no net change in position count*)

Personnel Schedule

FULL TIME POSITIONS BY DEPARTMENT

		<i><u>Budget FY 2019</u></i>	<i><u>Budget FY 2020</u></i>	<i><u>Budget FY 2021</u></i>	<i><u>Budget FY 2022</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	1	1	1	1
	Accounting Clerk I & II	3	3	3	3
	Receptionist/Secretary	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
	Total Finance	8	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	2	2
	Computer/Network Technician	2.5	2.5	2.5	3.5
	Administrative Services Coordinator	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
	Total Technology	5.5	5.5	6.5	7.5
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	2	2	2
	Human Resources Technician	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Total Human Resources	3	3	3	3

Personnel Schedule

FULL TIME POSITIONS BY DEPARTMENT

		<u><i>Budget FY 2019</i></u>	<u><i>Budget FY 2020</i></u>	<u><i>Budget FY 2021</i></u>	<u><i>Budget FY 2022</i></u>
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	4	4	4
	ECD Supervisor	1	1	1	1
	Lieutenant	6	6	6	6
	Detective	5	6	6	6
	Sergeant	7	7	7	7
	Police Officer I & II	40	42	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	69	73	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

		<u>Budget FY 2019</u>	<u>Budget FY 2020</u>	<u>Budget FY 2021</u>	<u>Budget FY 2022</u>
(Fire cont'd)	Battalion Chief	3	3	3	3
	Lieutenant	13	13	13	13
	Firefighter & Fire Engineer/Driver	45	48	48	54
	Administrative Services Coordinator	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
	Total Fire and Rescue	66	69	69	75
43120	Public Works				
	Public Works Director	1	1	1	1
	Operations Superintendent	1	1	1	1
	Supervisor of Operations	0	0	0	1
	Equipment Operator I, II & III	8	10	10	14
	Maintenance Workers	<u>12</u>	<u>10</u>	<u>10</u>	<u>5</u>
	Total Public Works	22	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				
	Engineering Director	1	1	1	1
	City Engineer	2	2	2	3
	Capital Projects Coordinator	1	1	1	0
	Engineering Technician I & II	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
	Total Engineering	5	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

		<u><i>Budget FY 2019</i></u>	<u><i>Budget FY 2020</i></u>	<u><i>Budget FY 2021</i></u>	<u><i>Budget FY 2022</i></u>
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	230.5	237.5	238.5	245.5
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>12</u>	<u>12</u>
	Total ECD	11.5	11.5	12.5	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 Operations Supervisor	1	1	1	1
	Chief Utility Inspector	1	1	1	1
	Utility Inspector I & II	1	1	1	1
	Pump Station Technician	0	0	0	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	0	0	0
	Maintenance Workers	10	10	10	9
	Accounting Clerk I & II	<u>1</u>	<u>2</u>	<u>2</u>	<u>2</u>
	Total Water and Sewer	26	26	26	26
	ALL FUNDS				
	Total No. of Full-Time Positions	<u>268</u>	<u>275</u>	<u>277</u>	<u>284</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.

FY 2022 Classification and Pay Plan

Pay Range (non-exempt/exempt)	Minimum	Mid-point	Maximum
Group A (ne)	\$ 27,768.00	\$ 34,715.20	\$ 41,662.40
Library Technician I Community Relations Specialist*			
Group B (ne)	\$ 31,096.00	\$ 38,875.20	\$ 46,654.40
Maintenance Worker Parks Worker (PT) Receptionist			
Group C (ne)	\$ 34,840.00	\$ 43,555.20	\$ 52,249.60
Equipment Operator I Library Technician II Senior Maintenance Worker Utility Service Technician			
Group D-PSR Recruit (ne)	\$ 42,827.20	\$ 53,539.20	NA
Firefighter-Recruit Police Officer-Recruit			
Group D (ne)	\$ 39,020.80	\$ 48,776.00	\$ 58,531.20
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 Vehicle Services Technician I Water Services Senior Maintenance Worker			
Group E - PS (ne)	\$ 46,529.60	\$ 54,932.80	\$ 63,336.00
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

FY 2022 Classification and Pay Plan

<u>Pay Range (non-exempt/exempt)</u>	<u>Minimum</u>	<u>Mid-point</u>	<u>Maximum</u>
Group E (ne)	\$ 43,700.80	\$ 54,620.80	\$ 65,540.80
Accounting Clerk II			
Administrative Services Coordinator			
Circulation Supervisor			
Equipment Operator III			
Grounds Specialist II			
Librarian I			
Municipal Codes Officer II			
Police Records Clerk II			
Pump Station Technician			
Public Safety Dispatcher II			
Sewer Rehabilitation Technician			
Traffic Operations Technician			
Utility Inspector I			
Vehicle Services Technician II			
Utility Programs Coordinator			
Group F - PS (ne)	\$ 48,942.40	\$ 59,945.60	\$ 70,928.00
Fire Engineer/Driver			
Police Officer II			
Group F (ne)	\$ 48,942.40	\$ 61,172.80	\$ 73,424.00
Building Inspector			
Engineering Technician I			
GIS Specialist I			
HR/Payroll Specialist			
Librarian II			
Operations Supervisor			
Planner I			
Utility Inspector II			
Group G - PS (ne)	\$ 54,808.00	\$ 67,121.60	\$ 79,435.20
None			
Group G (ne)	\$ 54,808.00	\$ 68,515.20	\$ 82,222.40
Building Inspector II			
City Recorder			
Engineering Technician II			
GIS Specialist II			
Library Services Supervisor			
Planner II			
Utility Operations Supervisor			
Group H - PS (ne)	\$ 61,401.60	\$ 75,192.00	\$ 88,982.40
Fire Lieutenant			
Police Sergeant			
Police Detective			

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

FY 2022 Classification and Pay Plan

<u>Pay Range (non-exempt/exempt)</u>	<u>Minimum</u>	<u>Mid-point</u>	<u>Maximum</u>
Group H (ne)	\$ 61,401.60	\$ 76,752.00	\$ 92,081.60
Accountant			
Chief Utility Inspector			
City Planner			
Financial Analyst			
Parks Maintenance Supervisor			
Recreation Services Coordinator			
Traffic Operations Coordinator			
Group I - PS (ne)	\$ 68,764.80	\$ 84,198.40	\$ 99,652.80
Battalion Chief			
Police Lieutenant			
Group I (e)	\$ 68,764.80	\$ 85,945.60	\$ 103,147.20
Chief Building Official			
Computer/Network Technician (ne)			
ECD Supervisor			
Engineer (ne)			
GIS Coordinator (ne)			
Senior City Planner			
Operations Superintendent			
Group J - PS (e)	\$ 77,022.40	\$ 94,307.20	\$ 111,612.80
Division Chief-Fire Training Officer			
Division Chief-Fire Marshal			
Police Captain			
Group J (e)	\$ 77,022.40	\$ 96,262.40	\$ 115,523.20
Assistant Finance Director			
Community Relations Director			
Systems Administrator			
Group K - PS (e)	\$ 86,257.60	\$ 105,622.40	\$ 125,008.00
Assistant Police Chief			
Deputy Fire Chief			
Group K (e)	\$ 86,257.60	\$ 107,827.20	\$ 129,376.00
Assistant Water Services Director			
City Engineer			
Library Director			
Parks and Recreation Director			
Planning and Codes Director			
Group L (e)	\$ 96,595.20	\$ 120,764.80	\$ 144,913.60
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

FY 2022 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)	\$ 108,201.60	\$ 132,496.00	\$ 156,811.20
Fire Chief			
Police Chief			
Group M (e)	\$ 108,201.60	\$ 135,241.60	\$ 162,302.40
Finance Director			
Engineering Director			
Group N (e)	\$ 121,180.80	\$ 151,486.40	\$ 181,771.20
Assistant City Manager			
City Attorney			
Group O (e)	Annual Salary to be established by the Board of Commissioners each July 1		
City Manager			
Group P (ne)	\$ 13.00	\$ 15.00	\$ 17.00
Intern			

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

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

ORDINANCE 2021-10

**AN APPROPRIATION ORDINANCE FOR THE CITY OF BRENTWOOD, TENNESSEE FOR THE FISCAL YEAR BEGINNING
JULY 1, 2021, AND ENDING JUNE 30, 2022**

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 expenditures of the various departments, institutions, offices, agencies and programs of the City of Brentwood for the fiscal year beginning July 1, 2021, and ending June 30, 2022, to wit:

GENERAL FUND			
	FY 2019-20 ACTUAL	FY 2020-21 BUDGET	FY 2021-22 BUDGET
Estimated Beginning Fund Balance			\$ 38,952,938
<u>Revenues and Other Sources:</u>			
Taxes	\$ 37,986,622	\$ 33,945,000	\$ 36,295,000
Licenses and Permits	923,800	799,050	819,300
Fines and Fees	169,184	180,000	135,000
Charges for Services	392,202	609,000	609,000
Intergovernmental	8,451,096	4,686,950	4,970,950
Uses of Money and Property	891,221	320,600	412,600
Other	270,813	190,100	190,250
Total Revenues and Other Sources	\$ 49,084,938	\$ 40,730,700	\$ 43,432,100
Total Funds Available			\$ 82,385,038

Note: FY 2019-20 and 2020-21 columns are shown for informational purposes only.

GENERAL FUND

	FY 2019-20 ACTUAL	FY 2020-21 BUDGET	FY 2021-22 BUDGET
<u>Expenditures and Other Uses:</u>			
City Commission	\$ 216,155	\$ 226,805	\$ 226,805
City Court	40,406	41,600	44,300
City Manager's Office	445,391	451,940	477,255
Elections	-	45,000	-
Finance	930,883	966,475	1,047,275
City Recorder	135,145	154,250	166,405
Legal Services	231,148	251,480	263,995
Technology	1,521,935	1,783,235	2,313,175
Geographic Information Systems	341,350	369,135	393,295
Human Resources	457,820	500,325	571,890
Community Relations	343,515	340,135	356,925
Planning	439,282	464,340	494,770
Codes Enforcement	802,283	873,935	923,510
Insurance/Other Benefits	841,453	800,860	866,400
Police Department	8,691,710	8,825,950	9,480,885
Police Department Headquarters	-	100,000	439,300
Fire and Rescue Department	8,201,415	8,075,175	8,890,855
Safety Center East	81,939	77,800	84,600
Public Works	3,516,198	3,633,870	3,689,185
Storm Drainage	71,448	70,000	50,000
Street Lighting	392,440	405,000	405,000
Traffic Signalization	356,604	372,045	393,785
Service Center	344,910	352,400	369,195
Engineering Services	837,428	809,510	851,580
Public Health	88,454	90,425	92,690
Parks and Recreation	2,444,471	2,596,310	2,732,525
Public Library	2,639,348	2,673,115	2,811,620
Education	239,000	244,400	244,400
Economic Development	10,000	10,000	10,000
Historic Sites	162,785	208,440	188,170
Transfer Fund Balance to Capital Projects Fund	2,600,000	5,000,000	-
Transfer to Debt Service Fund	3,250,000	3,350,000	2,995,000
Transfer to Municipal Center Fund	685,000	695,000	695,000
Transfer to Retiree Benefits Fund	-	25,000	25,000
Transfer to Facility Maintenance Fund	395,000	350,000	350,000
Contribution to Emergency Communication District	484,700	484,700	484,700
Total Expenditures and Other Uses	\$ 42,239,617	\$ 45,718,655	\$ 43,429,490
Fund Balance/Surplus Transfers - Capital Projects, Equipment and Insurance Funds	\$ 4,145,000	\$ -	\$ -
Estimated Ending Fund Balance			\$ 38,955,548

Note: FY 2019-20 and 2020-21 columns are shown for informational purposes only.

EQUIPMENT REPLACEMENT FUND

	FY 2019-20 ACTUAL	FY 2020-21 BUDGET	FY 2021-22 BUDGET
Estimated Beginning Fund Balance			\$ 5,993,169
<u>Revenues and Other Sources:</u>			
Transfer from General Fund	\$ 2,175,000	\$ 1,844,500	\$ 2,055,000
Federal/State/Local Sources	\$ -	\$ -	\$ 580,000
Interest Earnings	65,502	2,500	25,000
Sale of Equipment and Insurance Reimbursement	7,226	25,000	50,000
Total Revenues and Other Sources	\$ 2,247,728	\$ 1,872,000	\$ 2,710,000
Total Funds Available			\$ 8,703,169
<u>Expenditures and Other Uses:</u>			
Computer Equipment and Software	\$ 406,889	\$ 620,000	\$ 466,000
Heavy Equipment and Vehicles	658,572	930,000	2,485,625
Total Expenditures and Other Uses	\$ 1,065,462	\$ 1,550,000	\$ 2,951,625
Estimated Ending Fund Balance			\$ 5,751,544

FACILITIES MAINTENANCE FUND

	FY 2019-20 ACTUAL	FY 2020-21 BUDGET	FY 2021-22 BUDGET
Estimated Beginning Fund Balance			\$ 1,090,433
<u>Revenues and Other Sources:</u>			
Transfer from General Fund	\$ 395,000	\$ 350,000	\$ 350,000
Federal and State Sources	-	-	340,000
Interest Earnings and Other	19,695	750	3,500
Total Revenues and Other Sources	\$ 414,695	\$ 350,750	\$ 693,500
Total Funds Available			\$ 1,783,933
<u>Expenditures and Other Uses:</u>			
Service Center	\$ 56,556	\$ 50,000	\$ 120,000
Fire and Rescue	20,428	65,000	45,000
Parks and Recreation	135,961	330,000	435,000
Public Works	5,340	60,000	60,000
Library	47,288	50,000	435,000
Historic Sites	-	45,000	45,000
Total Expenditures and Other Uses	\$ 265,573	\$ 600,000	\$ 1,140,000
Estimated Ending Fund Balance			\$ 643,933

Note: FY 2019-20 and 2020-21 columns are shown for informational purposes only.

STATE STREET AID FUND

	<u>FY 2019-20 ACTUAL</u>	<u>FY 2020-21 BUDGET</u>	<u>FY 2021-22 BUDGET</u>
Estimated Beginning Fund Balance			\$ 1,484,395
<u>Revenues and Other Sources:</u>			
State Fuel Taxes	1,559,753	1,405,000	1,600,000
Interest Earnings	15,695	500	2,000
Total Revenues and Other Sources	<u>\$ 1,575,449</u>	<u>\$ 1,405,500</u>	<u>\$ 1,602,000</u>
Total Funds Available			\$ 3,086,395
<u>Expenditures and Other Uses:</u>			
Street Repairs	2,566,719	1,135,000	1,700,000
Total Expenditures and Other Uses	<u>\$ 2,566,719</u>	<u>\$ 1,135,000</u>	<u>\$ 1,700,000</u>
Estimated Ending Fund Balance			\$ 1,386,395

PUBLIC WORKS PROJECT FUND

	<u>FY 2019-20 ACTUAL</u>	<u>FY 2020-21 BUDGET</u>	<u>FY 2021-22 BUDGET</u>
Estimated Beginning Fund Balance			\$ 1,222,236
<u>Revenues and Other Sources:</u>			
Public Works Project Fees	951,448	610,000	650,000
Interest Earnings	3,876	150	5,000
Total Revenues and Other Sources	<u>\$ 955,324</u>	<u>\$ 610,150</u>	<u>\$ 655,000</u>
Total Funds Available			\$ 1,877,236
<u>Expenditures and Other Uses:</u>			
Transfer to Capital Projects Fund	2,750,000	500,000	-
Total Expenditures and Other Uses	<u>\$ 2,750,000</u>	<u>\$ 500,000</u>	<u>\$ -</u>
Estimated Ending Fund Balance			\$ 1,877,236

Note: FY 2019-20 and 2020-21 columns are shown for informational purposes only.

DRUG FUND

	<u>FY 2019-20 ACTUAL</u>	<u>FY 2020-21 BUDGET</u>	<u>FY 2021-22 BUDGET</u>
Estimated Beginning Fund Balance			\$ 459,381
<u>Revenues and Other Sources:</u>			
Drug Related Fines/Other	\$ 20,816	\$ 20,000	\$ 20,000
Interest Earnings	5,343	50	1,500
Total Revenues and Other Sources	<u>\$ 26,159</u>	<u>\$ 20,050</u>	<u>\$ 21,500</u>
Total Funds Available			\$ 480,881
<u>Expenditures and Other Uses:</u>			
Drug Enforcement	\$ 43,363	\$ 20,000	\$ 20,000
Capital Outlay	-	-	-
Total Expenditures and Other Uses	<u>\$ 43,363</u>	<u>\$ 20,000</u>	<u>\$ 20,000</u>
Estimated Ending Fund Balance			\$ 460,881

E-CITATION FUND

	<u>FY 2019-20 ACTUAL</u>	<u>FY 2020-21 BUDGET</u>	<u>FY 2021-22 BUDGET</u>
Estimated Beginning Fund Balance			\$ 1,000*
<u>Revenues and Other Sources:</u>			
E-Citation Fees	\$ -	\$ 4,500	\$ 1,000
Interest Earnings	-	-	-
Total Revenues and Other Sources	<u>\$ -</u>	<u>\$ 4,500</u>	<u>\$ 1,000</u>
Total Funds Available			\$ 2,000
<u>Expenditures and Other Uses:</u>			
Miscellaneous Technology	\$ -	\$ -	\$ -
Total Expenditures and Other Uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Estimated Ending Fund Balance			\$ 2,000

* Estimated

Note: FY 2019-20 and 2020-21 columns are shown for informational purposes only.

ADEQUATE FACILITIES TAX FUND

	FY 2019-20 ACTUAL	FY 2020-21 BUDGET	FY 2021-22 BUDGET
Estimated Beginning Fund Balance			\$ 778,222
<u>Revenues and Other Sources:</u>			
Adequate Facilities Tax	\$ 551,954	\$ 450,000	\$ 450,000
Interest Earnings	14,270	500	1,000
Total Revenues and Other Sources	\$ 566,224	\$ 450,500	\$ 451,000
Total Funds Available			\$ 1,229,222
<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			\$ 1,229,222

POST EMPLOYMENT BENEFITS FUND

	FY 2019-20 ACTUAL	FY 2020-21 BUDGET	FY 2021-22 BUDGET
Estimated Beginning Fund Balance:			\$ 1,238,680
<u>Revenues and Other Sources:</u>			
Retiree Leave Payout Transfer from Gen. Fund	25,000	25,000	25,000
Interest Earnings	12,883	500	1,200
Total Revenues and Other Sources	\$ 37,883	\$ 25,500	\$ 26,200
Total Funds Available			\$ 1,264,880
<u>Expenditures and Other Uses:</u>			
Post Retirement Benefits and Expenses	\$ -	\$ -	\$ -
Total Expenditures and Other Uses	\$ -	\$ -	\$ -
Estimated Ending Fund Balance			\$ 1,264,880

Note: FY 2019-20 and 2020-21 columns are shown for informational purposes only.

FUEL FUND

	FY 2019-20 ACTUAL	FY 2020-21 BUDGET	FY 2021-22 BUDGET
Estimated Beginning Fund Balance:			\$ 941,789
<u>Revenues and Other Sources:</u>			
Transfer from General Fund	\$ 328,279	\$ 280,325	\$ 292,900
Transfer from Water and Sewer Fund	41,967	35,000	36,000
Interest Earnings	8,695	250	3,000
Total Revenues and Other Sources	\$ 378,942	\$ 315,575	\$ 331,900
Total Funds Available			\$ 1,273,689
<u>Expenditures and Other Uses:</u>			
Gasoline and Diesel Fuel	\$ 313,599	\$ 375,000	\$ 375,000
Total Expenditures and Other Uses	\$ 313,599	\$ 375,000	\$ 375,000
Estimated Ending Fund Balance			\$ 898,689

INSURANCE FUND

	FY 2019-20 ACTUAL	FY 2020-21 BUDGET	FY 2021-22 BUDGET
Estimated Beginning Fund Balance:			\$ 4,117,708
<u>Revenues and Other Sources:</u>			
Other Financing Sources - Health Insurance	\$ 4,050,731	3,811,885	\$ 3,984,650
Other Financing Sources - Workers Compensation	249,430	274,430	336,920
Interest Earnings	35,650	1,500	7,500
Total Revenues and Other Sources	\$ 4,335,811	\$ 4,087,815	\$ 4,329,070
Total Funds Available			\$ 8,446,778
<u>Expenditures and Other Uses:</u>			
Medical Claims	\$ 2,575,611	\$ 3,150,000	\$ 3,150,000
HRA Claims	360,261	425,000	425,000
Health/Life Insurance	562,758	625,000	750,000
Other Professional Services	109,687	115,000	115,000
Transitional Reinsurance Program Tax	1,203	-	-
Workers Compensation	268,333	315,000	315,000
Total Expenditures and Other Uses	\$ 3,877,852	\$ 4,630,000	\$ 4,755,000
Estimated Ending Fund Balance			\$ 3,691,778

Note: FY 2019-20 and 2020-21 columns are shown for informational purposes only.

DEBT SERVICE FUND

	FY 2019-20 ACTUAL	FY 2020-21 BUDGET	FY 2021-22 BUDGET
Estimated Beginning Fund Balance			\$ 4,414,369
<u>Revenues and Other Sources:</u>			
Transfer from General Fund	\$ 3,250,000	\$ 3,350,000	\$ 2,995,000
Bond Refunding Proceeds/Premium	-	-	-
Interest Earnings	50,832	2,000	2,000
Total Revenues and Other Sources	\$ 3,300,832	\$ 3,352,000	\$ 2,997,000
Total Funds Available			\$ 7,411,369
<u>Expenditures and Other Uses:</u>			
Debt Service	\$ 2,840,663	\$ 2,673,315	\$ 2,844,850
Total Expenditures and Other Uses	\$ 2,840,663	\$ 2,673,315	\$ 2,844,850
Estimated Ending Fund Balance			\$ 4,566,519

CAPITAL PROJECTS FUND

	FY 2019-20 ACTUAL	FY 2020-21 BUDGET*	FY 2021-22 BUDGET*
<u>Revenues And Other Sources:</u>			
Transfer from Public Works Projects Fund	\$ 2,750,000	\$ 500,000	\$ -
Federal, State and Private Sources	691,393	1,815,000	2,115,000
Transfer from General Fund	6,340,000	5,000,000	-
Transfer from Adequate Facilities Tax Fund	-	1,450,000	-
Transfer from Emergency Communications District	-	-	-
Bond Proceeds	14,445,000	-	-
Interest Earnings	368,783	10,000	45,000
Other Financing Sources	698,306	-	-
Total Revenues and Other Sources	\$ 25,293,481	\$ 8,775,000	\$ 2,160,000
<u>Expenditures and Other Uses:</u>			
Transportation	\$ 4,098,249	\$ 8,445,000	\$ 4,810,000
Parks and Recreation	2,784,779	2,950,000	2,090,000
General Facilities	10,627,348	16,830,000	2,820,000
Technology	404,315	1,075,000	650,000
Storm Drainage	50,000	230,000	200,000
Other Financing Uses	138,734	-	-
Total Project Appropriations and Other Uses	\$ 18,103,425	\$ 29,530,000	\$ 10,570,000

* 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 2019-20 and 2020-21 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, 2021 and ending June 30, 2022, to wit:

EMERGENCY COMMUNICATIONS DISTRICT

	FY 2019-20 ACTUAL	FY 2020-21 BUDGET	FY 2021-22 BUDGET
Estimated Beginning Net Assets			\$ 2,643,276
<u>Revenues and Other Sources:</u>			
Contribution from City of Brentwood			
- General Fund	484,700	484,700	484,700
TECB-Reimbursements or Grants	-	-	369,000
TECB Operational Funding	864,126	994,125	864,125
TECB Distribution of Excess Revenue	86,763	45,000	-
Interest Earnings	28,450	1,000	68,225
Total Revenues and Other Sources	\$ 1,464,039	\$ 1,524,825	\$ 1,786,050
Total Funds Available			\$ 4,429,326
<u>Expenses and Other Uses:</u>			
Personnel Services	\$ 986,283	\$ 988,160	\$ 1,152,955
Operating Services	305,677	359,575	402,470
Depreciation Expense	68,152	162,640	226,535
Total Expenses and Other Uses	\$ 1,360,112	\$ 1,510,375	\$ 1,781,960
Estimated Ending Net Assets			\$ 2,647,366

SECTION 3. That total actual expenditures for the funds shown in Section 1 herein shall not exceed total appropriations for said funds, except as may be provided by ordinance to amend the budget. The total actual expenses for the funds shown in Section 2 herein shall not exceed line item budget, except as may be provided by City Manager approval to adjust 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, 2021 and ending June 30, 2022 and are provided for informational purposes.

Operating Revenues	\$ 20,054,210
Operating Expenses	\$ 19,911,890

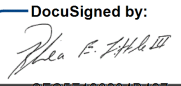
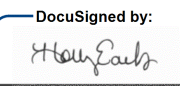
SECTION 5. That the following amounts in the Municipal Center Fund are projected operating revenues and expenses for the fiscal year beginning July 1, 2021 and ending June 30, 2022 and are provided for informational purposes.

Operating Revenues	\$ 747,900
Operating Expenses	\$ 725,640

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>5/24/2021</u>	PLANNING COMMISSION	<u>n/a</u>
	2nd reading	<u>6/28/2021</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>04/28/2021</u>			
Date of hearing:	<u>05/24/21; 06/14/21; 06/28/21</u>		EFFECTIVE DATE	<u>06/28/2021</u>
DocuSigned by:			DocuSigned by:	
				
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MAYOR		Rhea E. Little, III	RECORDER	Holly Earls

Approved as to form:

DocuSigned by:	
	
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CITY ATTORNEY	Kristen L. Corn

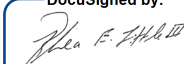
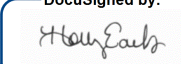
ORDINANCE 2021-11

AN ORDINANCE OF THE CITY OF BRENTWOOD, TENNESSEE TO ESTABLISH THE TAX LEVY FOR THE FISCAL YEAR BEGINNING JULY 1, 2021 AND ENDING JUNE 30, 2022

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, 2021 and ending June 30, 2022, 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 twenty-nine cents (\$0.29), prorated and distributed in accordance with the Budget Ordinance for the same period, same being Ordinance 2021-10.

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

PASSED:	1st reading	<u>05-24-2021</u>	PLANNING COMMISSION	<u>n/a</u>
	2nd reading	<u>06-28-2021</u>	NOTICE OF PASSAGE	
			Notice published in:	<u>n/a</u>
			Date of publication:	<u></u>
PUBLIC HEARING				
	Notice published in:	<u>Tennessean (Williamson)</u>		
	Date of publication:	<u>04/28/2021</u>		
	Date of hearing:	<u>5/24/21; 6/14/21; 6/28/21</u>	EFFECTIVE DATE	<u>06-28-2021</u>
	DocuSigned by:		DocuSigned by:	
				
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MAYOR		Rhea E. Little, III	RECORDER	Holly Earls

Approved as to form:

DocuSigned by:	
	
<small>2D82EC2185AB45C</small>	
CITY ATTORNEY	Kristen L. Corn

RESOLUTION 2021-42

A RESOLUTION TO ADOPT A CAPITAL IMPROVEMENTS PROGRAM FOR THE CITY OF BRENTWOOD FOR THE FISCAL YEARS 2022-2027

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:

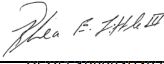
SECTION 1. That the proposed Capital Improvements Program, establishing projects to be accomplished during fiscal years 2022-2027, is hereby adopted as a guideline for Brentwood city government.

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.


ADOPTED: 06-28-2021

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RECORDER Holly Earls

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MAYOR Rhea E. Little, III

Approved as to form:

DocuSigned by:

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CITY ATTORNEY Kristen L. Corn

RESOLUTION 2021-73

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 2021-2022 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

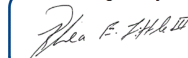
WHEREAS, it is appropriate that said system should be approved.

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 2021-2022 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.

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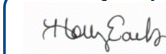
MAYOR

Rhea E. Little, III

ADOPTED: 06-28-2021

Approved as to form:

DocuSigned by:

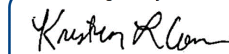


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RECORDER

Holly Earls

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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 2021)	35,134
Total assessed value in City – (Tax Year 2020)	\$3,488,378,068
Area of City in square miles	42 square miles

ROADS AND STREETS

Asphalt pavement (100.00%)	493 miles
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CITY EMPLOYEES (FULL TIME)

City Manager's Office	2.0
Water and Sewer	26.0
Public Works & Engineering	29.0
Administration	27.5
Police (includes ECD employees)	85.5
Planning and Codes	11.0
Parks and Recreation	16.0
Library	12.0
Fire	75.0
Total City Employees	284.0

SALARIES OF PRINCIPAL ELECTED OFFICIALS

Position	Total Annual Compensation
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 2021-2022 Budgeted)	74
Number of pumpers, and ladder trucks	9
Other vehicles	15
Number of fire hydrants	2,664

POLICE PROTECTION

Number of stations	1
Number of sworn personnel (Fiscal Year 2021-2022 Budgeted)	67
Number of vehicles - all radio equipped cars	74

PUBLIC LIBRARY

Brentwood Library	180,300 volumes
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Statistical Data

BUILDING PERMITS

<u>Fiscal Year</u>	<u>Number of Permits</u>	<u>Valuation</u>
2020	833	\$147,254,122
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)	757
Edmondson Elementary School (K-5)	736
Jordan Elementary (K-5)	519
Kenrose Elementary School (K-5)	760
Lipscomb Elementary School (K-5)	603
Scales Elementary School (K-5)	788
Sunset Elementary School (K-5)	678
Brentwood Middle School (6-8)	1,240
Sunset Middle School (6-8)	620
Woodland Middle School (6-8)	985
Brentwood High School (9-12)	1,737
Ravenwood High School (9-12)	1,795
Total Students	11,218
Other Educational Facilities:	
Brentwood Academy (6-12, private)	700

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

Statistical Data

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.
Windy Hill Park	In May 2020, Brentwood City Leaders purchased the 52 acres of land located at 9135 Old Smyrna Road. The future Windy Hill Park will serve the more than 1,900 homes and residents in the northern section of Brentwood which is in accordance with the Brentwood 2030 Plan for Parks.
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

Employer	Products/Services	Number of Employees
Tractor Supply Company	Retail Headquarters	1,224
Comdata Inc.	Financial Services	1,000
GEODIS	Contract Logistics	610
DaVita HealthCare Partners, Inc.	Healthcare	600
LBMC	Financial Services	573
Premise Health	Healthcare	452
Brookdale Senior Living, Inc.	Healthcare	448
NaviHealth	Healthcare	400
American Addiction Centers	Communications	350
CoreCivic	Government Solutions	290
City of Brentwood	Government	284

Statistical Data

UTILITY SERVICE

Utility	Consumers	Revenues
Water	9,850	\$10,987,587
Sewer	11,622	\$7,592,761

WATER RATES

<u>Residential, institutional, retail, and certain other commercial customers:</u>	<u>Inside</u>	<u>Outside</u>	
First 2,000 gallons	\$12.97	\$13.62	(minimum bill)
Next 8,000 gallons	\$4.55	\$4.78	per 1,000 gallons
Thereafter	\$6.60	\$6.93	per 1,000 gallons
Water surcharge for all Brentwood water customers	\$1.20	\$1.20	per 1,000 gallons
<u>Commercial office customers:</u>			
Gallons equivalent to total square footage of building space	Minimum bill varies per industry - approximately \$.006485 per square foot		
Usage exceeding one gallon of water per square foot up to 10,000 gallons total usage	\$4.55		per 1,000 gallons
Thereafter	\$6.60		per 1,000 gallons

SEWER RATES

<u>Residential, institutional, retail, and certain other commercial customers:</u>	<u>Inside</u>	<u>Outside</u>	
First 2,000 gallons	\$16.22	\$21.27	(minimum bill)
Next 8,000 gallons	\$5.69	\$7.47	per 1,000 gallons
Thereafter	\$6.50	\$8.52	per 1,000 gallons
Wastewater surcharge for all Brentwood sewer customers	\$1.04	\$1.04	per 1,000 gallons
<u>Commercial office customers:</u>			
Gallons equivalent to total square footage of building space	Minimum bill varies per industry - approximately \$.01013 per square foot		
Usage exceeding one gallon of water per square foot up to 10,000 gallons total usage	\$7.11		per 1,000 gallons
Thereafter	\$8.11		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	234.5 miles
Storage capacity in gallons	14,026,000
Percent of water loss	30.0% not adjusted

SEWER COLLECTION SYSTEM

Sanitary sewer mains	301.0 miles
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INSURANCE COVERAGE

Insured Risks	Amount of Coverage
Workers' compensation	\$1,000,000
General liability:	
Other than automobiles and trucks	\$300,000/\$700,000/\$100,000
Automobiles and trucks	\$300,000/\$700,000/\$100,000
Fire and extended coverage:	
Buildings	\$ 88,309,348
Equipment & Data Processing	\$ 9,869,381
Personal property	\$ 6,356,295
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.
Annual Comprehensive Financial Report (ACFR)	Annual audit report of the City's financial statements in compliance with the Governmental Accounting Standards Board (GASB) requirements.
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.

Glossary

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

Glossary

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.
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.

Glossary

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.
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.

Glossary

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.
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

PAGE

Adequate Facilities Tax Fund	<u>188</u>
Animal Control - (see Public Health Activity)	<u>168</u>
Appropriations Ordinance	<u>231</u>
Basis for Budgeting	<u>43</u>
Basis for Accounting	<u>43</u>
Budget Format	<u>42-43</u>
Budget Overview Tables	<u>61-68</u>
Budget Procedure	<u>44-45</u>
Capital Projects Fund	<u>201</u>
Charter Requirements - (see budget procedure)	<u>44-45</u>
City Commission - Activity	<u>113</u>
City Court - Activity	<u>115</u>
City Manager's Office - Activity	<u>116</u>
Transmittal Memorandum	<u>6-18</u>
City Recorder - Activity	<u>122</u>
Codes Enforcement - Activity	<u>143</u>
Community Relations - Activity	<u>136</u>
Debt Management Policies	<u>32-37</u>
Debt Service Fund	<u>195</u>
Transfer from General Fund	<u>179</u>
Drug Fund	<u>190</u>
E-Citation Fund	<u>189</u>
Economic Development - Activity	<u>177</u>
Education - Activity	<u>176</u>
Elections - Activity	<u>118</u>
Emergency Communications District	<u>218</u>
Engineering Services - Activity	<u>164</u>
Equipment Replacement Fund	<u>181</u>
Facilities Maintenance Fund	<u>182</u>
Finance - Activity	<u>118</u>
Fire and Rescue Department - Activity	<u>150</u>
Funds - Budget Summary all Funds	<u>55-85</u>
Fuel Fund	<u>192</u>
General Fund	<u>103</u>
Budget Summary	<u>73-83</u>
6-Year Financial Forecast	<u>73</u>
Geographic Information Systems (GIS) - Activity	<u>131</u>
Glossary	<u>250</u>

Index

PAGE

Insurance Fund	<u>193</u>
Historic Sites - Activity	<u>178</u>
Human Resources - Activity	<u>132</u>
Insurance/Other Benefits - Activity	<u>144</u>
Investment Policy	<u>38-41</u>
Legal Services - Activity	<u>124</u>
Municipal Center Fund	<u>217</u>
Operating Budget Policies	<u>26</u>
Operating Transfers to Other Funds - from General Fund	<u>195</u>
Organization Chart	<u>22</u>
Parks and Recreation - Activity	<u>169</u>
Personnel Schedule	
Summary - All Departments	<u>222</u>
Classification and Pay Plan	<u>243</u>
Planning - Activity	<u>139</u>
Police - Activity	<u>145</u>
Post Employment Benefits Fund	<u>183</u>
Public Health - Activity	<u>168</u>
Public Library - Activity	<u>173</u>
Public Works - Activity	<u>155</u>
Public Works Project Fee Fund	<u>187</u>
Revenue Policies	<u>31</u>
Service Center - Activity	<u>162</u>
State Street Aid Fund	<u>186</u>
Statistical Information	<u>244</u>
Storm Drainage - Activity	<u>159</u>
Street Lighting - Activity	<u>160</u>
Technology - Activity	<u>128</u>
Traffic Signalization - Activity	<u>161</u>
Summary of Significant Changes by Fund	<u>59</u>
Tax Levy Ordinance	<u>241</u>
Water and Sewer Fund	<u>208</u>