



CITY OF
BRENTWOOD
TENNESSEE



Fiscal Year 2022-2023
Annual Budget

City of Brentwood, Tennessee

FISCAL YEAR 2023

(July 1, 2022 – June 30, 2023)

ANNUAL OPERATING BUDGET

Brentwood Board of Commissioners

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Nelson Andrews

Vice Mayor

Mark Gorman

City Commissioner

Anne Dunn

City Commissioner

Regina Smithson

City Commissioner

Susannah Macmillan

City Commissioner

Ken Travis

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City Staff

Kirk E. Bednar

City Manager

Jay Evans

Assistant City Manager

Karen Harper

Finance Director

Budget Team / GFOA Awards

BUDGET TEAM FY 2022 - 2023

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Kirk Bednar

ASSISTANT CITY MANAGER

Jay Evans

FINANCE DIRECTOR

Karen Harper

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, 2021

Christopher P. Morrell
Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Brentwood, Tennessee for the 30th consecutive year for its FY 2022 annual budget document. 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 35th consecutive year for its FY 2021 Annual Comprehensive Financial Report (ACFR). This certificate is a form of recognition for excellence in state and local government financial reporting.

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

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Letter to Mayor and City Commission

May 2, 2022

The Honorable Members of the Brentwood Board of Commissioners:

The proposed annual operating budget for the City of Brentwood for Fiscal Year 2023, beginning July 1, 2022 through June 30, 2023, 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 2023-2028 and the proposed Non-Routine Work Plan for Fiscal Year 2023.

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 12, 2022 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 23, 2022 meeting and final reading on Monday, June 27, 2022. 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 13, 2022 regular meeting.

The Fiscal Year 2023 budget reflects net expenditures for all funds totaling **\$90,381,060**. This represents an increase (\$11,218,685 or 14.2%) from the adopted FY 2022 budget due primarily to increases in the Capital Projects Fund and General 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 2022 include the Capital Projects Fund (\$7,450,000 or 70.5%), General Fund (\$4,406,315 or 10.1%), Insurance Fund (\$745,250 or 15.7%), Adequate Facilities Tax Fund (\$500,000), Public Works Project Fund (\$420,000), Fuel Fund (\$165,670 or 44.2%), Equipment Replacement Fund (-\$843,625 or -31.4%), and Debt Service Fund (-\$484,190 or -17.0%).

Economic Outlook

As we look ahead to FY 2023, the economic situation is unsettled at best. On the one hand, revenue growth is strong. Local option sales tax revenues, the largest source of General Fund revenue, is up over 41% year over year for the first nine months of the fiscal year, with only approximately one-half of this increase due to the ½ cent rate increase, the proceeds of which started to accrue to the City in April 2021. The positive sales tax results also carry over to the broader state shared sales tax distributions, which are up almost 14.4% year over year for this same nine-month period.

At the same time, inflation is at a level not seen in almost fifty years, fuel prices are near record levels, general supply chain challenges are driving up costs for everything from durable goods to construction, significant interest rate increases are projected over the next 12-18 months, and fundamental shifts in the global supply of fuel and food resources due to war in Europe create great uncertainty about the where the world's economy is moving in the next 6-12 months. Wrapped around all of that uncertainty is a post-COVID labor market in Middle Tennessee and around the country that puts all level of employers in a very defensive stance with regard to recruiting and retaining quality employees.

New single-family housing starts were up 7.1% in calendar year 2021 compared to 2020 but remain at a manageable growth level of 150. During calendar year 2021, the City approved the first significant annexation of new property in almost twenty years, with additional annexation proceedings underway in early calendar year 2022. This property in the City's eastern urban growth boundary area is planned for several new subdivisions, while additional subdivisions have also recently been approved within the existing city limits. Overall demand for residential real estate in Middle

Letter to Mayor and City Commission

Tennessee and Williamson County/Brentwood particularly remains strong. The residential resale inventory remains low while high demand continues from many out of state individuals attracted to Tennessee's positive economic and tax climate and Brentwood's high quality of life. In the new home construction market, the price of homes within subdivisions currently under development are well in excess of \$1 million, with many going for \$2+ million.

New commercial development and redevelopment continued at a slower pace in FY 2022. The final office building at the Virginia Springs development was completed in late 2020, a new hotel in the Hill Center development and office building on Franklin Road north of Holly Tree Gap opened in the second half of 2021. 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.

In a time of such conflicting economic signals and uncertainty, the traditional approach to the FY 2023 budget would call for a very conservative plan with limited new programs/projects while waiting for the economic situation to stabilize. However, this same economic situation coupled with the unprecedented labor market in Middle Tennessee and the post-COVID shift in employee priorities and workplace expectations means the FY 2023 budget must make a significant investment in reshaping the City's compensation and benefit programs while also addressing staffing needs in key service areas. The budget presented here does this while still maintaining an overall conservative financial approach, with budgeted FY 2023 revenues representing only 82% of FY 2022 projected actual revenues. This approach allows the City to withstand potential negative impacts from changes that may occur in the national and global economy.

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 2022 General Fund operating transfer of at least **\$9,100,000** to the Capital Projects Fund before June 30, 2022. 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, 2022 of \$46.1 million** or an amount equivalent to 96% of the FY 2023 proposed General Fund budget. This amount takes into account the special year-end transfer of excess revenue to the Capital Projects Fund as discussed above, a \$785,000 year-end transfer to the Equipment Replacement Fund for purchase of new equipment and supplemental funding in recognition of greater than projected cost increases on major equipment, and a \$195,000 year-end transfer to the Facilities Maintenance Fund for fuel tank replacement at the Service Center and Ravenswood Mansion maintenance projects. 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 project-

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ed fund balance as of June 30, 2022 is \$2,928,215 which is 124% of projected FY 2023 debt service payments of \$2,354,660.

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 2023 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 2020 Census counted the City's population at 45,373. 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 2023 proposed budget reflects **ten (10)** new full-time positions across all funds. This brings the total full-time employee count in all funds to 294 total positions. The 294 full-time positions in the FY 2023 budget compared to 140 full-time positions in the FY 1991 budget represents an 110% increase in thirty (32) 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 2023 versus 8.54 in FY 1991 or 24% less.

Quality Employees - By necessity, the provision of responsive, quality public services with a lean staff requires having the absolute 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.

Employee recruitment and retention is the single biggest issue facing the City heading into FY 2023 and beyond. The City competes in an ultra-competitive labor market with surrounding jurisdictions and the private sector for all levels of personnel, including public service laborers and 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 with record high gas prices is a growing factor in employment decisions. Added to all of these direct labor challenges is the broader post-COVID reality that individuals are now more often making employment decisions based on workplace culture, work-life balance, and other non-monetary factors.

Initial planning for the FY 2023 budget anticipated the need for significant adjustments to the City's compensation and benefit plans in July 2022. However, the growing challenges of 40+ year high inflation rates, escalating gas prices, and staffing challenges necessitated an early implementation of a portion of these adjustments with the City Commission authorizing 3% adjustments for most employees and 6% for public service laborer positions effective March 28, 2022. These adjustments were coupled with a one-time lump sum bonus for all employees to provide a needed immediate boost to the financial security of our employees.

The FY 2023 proposed budget includes funding for pay plan adjustments of an additional 3% for most employees with higher amounts for certain harder to fill positions including sworn public safety and dispatch employees (7% additional) and public service laborer positions (variable ranging from an additional 2% to 7% beyond the 6% approved in March 2022). In addition to these salary adjustments, the budget includes funding for various benefit

Letter to Mayor and City Commission

enhancements and a new \$2,000 annual transportation supplement for all full-time employees not already receiving some type of transportation/vehicle benefit. This amount will be prorated for part-time employees and for those employees who do not commute on a traditional Monday-Friday schedule.

General Fund

REVENUES

The proposed FY 2023 General Fund budget will be balanced with projected revenue collections during the fiscal year. Projected revenue for FY 2023 will be **\$47,845,650**, up \$4,413,550 or 10.2% from the original FY 2022 budget of \$43,432,100.

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

- **Local Sales Taxes** – up \$2,775,000 (15.0%) to \$21.315 million. While a significant increase from FY 2022’s budget amount, this amount is still conservative given FY 2022 local sales tax collections are up 40+% year over year for the first eight months of the fiscal year and are projected at nearly \$30 million.
- **Hotel/Motel Taxes** – up \$600,000 (60%) to \$1.6 million primarily because hotel occupancy and room night rates have finally recovered from the impacts of COVID.
- **State Shared Sales Tax** – up \$375,000 (9.9%) to \$4.175 million based on continued strong sales tax growth across the state, with FY 2022 year-end collections projected at \$5 million.
- **Wholesale Liquor Taxes** – up \$225,000 (23.1%) based on continued strong growth trends in this revenue source.
- **Business Taxes** – up \$200,000 (10.5%) from the FY 2022 budget amount, which was very conservative due to continued uncertainty about the pandemic impact on this revenue source.
- **Real and Personal Property Taxes** – up \$150,000 (1.2%) based on actual 2021 tax assessments. To be conservative, no growth from new development completed in 2021 is included in this amount.
- **Municipal Court Fines** – down \$50,000 (-33%) based on recent trends.

Based on the FY 2023 budget for property tax revenue collections, each 1 cent on the property tax rate generates slightly more than \$437,931 for the General Fund. The proposed **\$0.29** tax rate for FY 2023 will represent the same effective City tax rate for the 32nd 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 \$652 for the “average” home in the community that is valued on the tax rolls at \$900,000. .

EXPENDITURES

The proposed FY 2023 General Fund expenditure budget totals **\$47,835,805**, an increase of \$4,406,315 (10.1%) from the FY 2022 adopted budget. The majority of this significant year over year increase is related to employee compensation and benefit adjustments necessary to address the labor market conditions discussed previously and targeted staff additions to address service level demands and new programs.

Approximately 7.5% of the total General Fund budget (\$3,578,420) is allocated for capital investment. This includes \$2,143,000 in

Letter to Mayor and City Commission

transfers to the Equipment Replacement Fund from various departments, a \$350,000 transfer to the Facilities Maintenance Fund, \$800,000 for street resurfacing, \$50,000 for drainage improvements, plus direct purchases of new and replacement equipment/software totaling \$235,420.

Significant expenditure changes in the FY 2023 General Fund budget totaling a net \$3,575,000 increase include the following:

Pay Plan and Salary Adjustments for Existing Employees - \$1,840,000 (including March 2022 adjustments)

The extremely competitive labor market in Middle TN and the unique challenges we face in recruitment and retention of certain job classifications necessitates a more aggressive and targeted pay plan for FY 2023. For the first time, there will not be a single comprehensive proposed pay plan for FY 2023, but four different plans to provide the mechanism to target varying market pay adjustment amounts based on job classifications.

In addition to the pay adjustments approved by the City Commission in March (3% for most employees and 6% for Service Center field staff), the proposed FY 2023 budget provides for the following additional market adjustments to be effective in July 2022:

- All employees except as provided for below – additional 3% for a total of 6% including the March adjustment.
- Sworn public safety employees up through Captain level in Police and Division Chief level in Fire – additional 7% for a total of 10% including the March adjustment. Additional adjustments at the Assistant Chief level will also be needed to eliminate compression and equity issues.
- Emergency Communications employees – additional 7% for a total of 10% including the March adjustment.
- Service Center laborer/field staff up through Operations Superintendent level - additional amounts varying from 7% to 2% depending on pay plan group for a total varying from 13% to 8% including the March adjustment.

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 - \$565,000 (net of part-time wage offsets)

The proposed FY 2023 budget provides for ten (10) new positions across several departments as follows:

- One (1) new HR Generalist position that will primarily be focused on employee recruitment and retention efforts. In today's labor market, a much more intentional and strategic recruitment and retention effort is a necessity.
- Reinstatement of one (1) Senior Planner position that was eliminated when the current Director was promoted. This position is needed to better distribute current planning workload and allow the Planning Director to focus more on management of the department and long-range planning issues related to annexation, redevelopment, etc.
- One (1) Plans Examiner position in the Codes Enforcement Division to review plans for all residential projects. This addition will provide a more consistent and thorough review of projects that are becoming increasingly more complex and allow building inspection staff to focus on field inspection tasks and construction site monitoring.
- Conversion of existing budgeted part-time staffing hours to one (1) full-time Administrative Assistant position in the Codes Enforcement Division. While full-time benefit costs are added by this conversion, the full-time salary cost of this conversion is almost wholly offset by the elimination of the part-time staffing budget. Administrative support duties for this position will be split between Planning and Codes and Engineering.
- One (1) Engineering Technician position to offset the growth in workload associated with public infrastructure inspection oversight for new development projects, construction site stormwater compliance, fence installations, city capital projects, and to allow for final inspections of substantial residential rebuild projects which is not occurring today.
- One (1) staff Engineer to be hired mid-year (January 2023) in anticipation of implementation of capital projects resulting from the storm drainage master plan study. This position would also assume responsibility for the oversight of the city MS4 stormwater permit program and ideally have expertise in hydraulics to provide more

Letter to Mayor and City Commission

oversight of development related stormwater system designs.

- One (1) civilian Police Evidence Technician position to provide staff resources to manage the significant increase in video related evidence that will be generated with the implementation of the body worn camera system.
- Three (3) Parks Custodian positions to reduce, but not eliminate, the overall reliance on part-time staff to perform custodial functions such as bathroom cleaning, shelter cleaning/ preparation, etc.

Benefit Plan Adjustments - \$607,000

In addition to the pay plan adjustments discussed above, a thorough review of the City's current benefit plan was necessary in the current labor market. This review resulted in several recommendations for benefit enhancements and new benefit programs. The most significant of these is the addition of a transportation supplement for all employees not already receiving some type of transportation/vehicle benefit (\$317,000) to acknowledge the growing importance of commuting costs in employment decisions for existing and potential employees. This \$2,000 annual supplement will be prorated for part-time employees and for those employees who do not commute on a traditional Monday-Friday schedule.

Other significant benefit enhancements proposed include a 50% increase in the annual Longevity bonus (from \$40 to \$60 per year of service) for employees employed five years or more (\$57,500), modifications to the dental benefit plan (\$50,000), market adjustments to the EMT pay supplement program (\$77,000), an increase in the per credit hour allowance for the tuition reimbursement program (\$12,500), and a new \$2,000 annual Commercial Drivers' License (CDL) supplement for employees in Parks, Public Works, and Water Services (\$93,000) to recognize the importance of that licensing for basic city operations and the very competitive labor market for CDL drivers.

Police Technology Enhancements - \$375,000

As police body worn cameras have become more standard for departments across the county, the FY 2023 budget provides funding (\$300,000) for implementation of this technology for Brentwood Police. It is expected this new program will integrate body cameras and new in-car video systems in a single application utilizing cloud storage in lieu of city purchased storage hardware. In addition to body cameras, \$75,000 in funding is provided for expansion of the successful license plate reader system.

Debt Service Fund Transfer - \$100,000

Cash flow modeling of the Debt Service Fund, including projected higher interest rates for new bond issues programmed in the FY 2023-2028 capital improvements plan reflect the need to increase this transfer amount to ensure the City maintains the one-year debt service fund balance for this fund in the coming years.

Equipment Replacement Fund Contributions - \$88,000

Every year, staff updates the long-term equipment replacement schedule for all heavy equipment and rolling stock that exceeds \$40,000 in cost plus citywide technology equipment. This threshold for inclusion in the Equipment Replacement Fund has increased to \$45,000 for FY 2023 due to inflation. 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 2023 increase in contributions from various departments reflects updated future replacement cost estimates and new equipment added to the replacement schedule in FY 2022. Note that additional General Fund financial support for the Equipment Replacement Fund to offset dramatically increasing replacement costs is proposed as part of a FY 2022 year-end transfer of excess revenues as discussed in more detail below.

Letter to Mayor and City Commission

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 Annual Comprehensive Financial Report (ACFR). 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 2023 will be \$2,143,000, up \$88,000 from FY 2022. Transfers are provided from the Technology Department (\$725,000), Police Department (\$620,000), Fire and Rescue Department (\$435,000), Public Works Department (\$310,000), Parks and Recreation Department (\$36,500), and Traffic Signalization activity (\$16,500). Proposed FY 2023 purchases total **\$1,843,000** and include computer equipment and software (\$693,000), a new grapple truck and two dump trucks for Public Works (\$440,000), ten (10) police vehicles with accessory equipment (\$475,000), a combo truck and mower for Parks (\$150,000), and a squad vehicle and four replacement air packs for the Fire and Rescue Department (\$85,000). Note that funding in the Equipment Replacement Fund for new equipment items and increased replacement costs for several items is proposed to be provided through a FY 2022 year-end transfer of excess revenues from the General Fund (\$285,000). Because equipment and vehicle replacement costs have experienced cost increases significantly higher than traditionally assumed in the Equipment Replacement Fund financial model, an additional FY 2022 General Fund year-end transfer of \$500,000 to the Equipment Replacement Fund is planned to help provide long-term financial stability to that Fund. Additional such transfers may be necessary in future years.

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 Annual Comprehensive Financial Report (ACFR). 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 2023 funding is provided through an annual operating transfer from the General Fund of \$350,000, the same amount as FY 2022, a FY 2022 year-end transfer of \$195,000 from excess revenues, plus the available fund balance. Projects totaling **\$1,025,000** are proposed for funding in FY 2023. This includes \$540,000 for the Parks & Recreation Department for miscellaneous park repairs, fencing and gate replacements, Ravenswood Mansion repairs, and parking lot resurfacing, \$50,000 for asphalt overlay of existing trail sections, \$95,000 for projects at the Library including drainage work at the back of the building, \$295,000 for various projects at the Service Center including replacement of the diesel fuel tanks, and \$45,000 for as needed work at the Safety Center East and Fire Station 2.

Letter to Mayor and City Commission

Post Employment Benefits Fund

The Post-Employment Benefits Fund (PEBF), a component activity of the General Fund, allows for the accumulation of reserve funds beyond the Annual Required Contribution (ARC) to the Post Employment Benefit's Trust for the payment of retiree insurance benefits. Annual contributions are made to the fund from the various City funds with personnel (General Fund, Water & Sewer Fund, & Emergency Communication District Fund). A biennial actuarial study determines the required transfer amount from the various funds directly to the Post-Employment Benefits Trust. The trust is a legal instrument designed to ensure that such funds are used only to pay for qualified retiree benefits in the future and to enhance the return on investment of idle funds for which significant payment of obligations will not occur for 5-10 years. In addition, funds are transferred from the General Fund to allow for the accumulation of funds to help cover future payment obligations associated with the final payout to employees of accrued annual and sick leave at retirement. By setting aside funds annually, the City will be better prepared to address the budgetary impact of this fluctuating expense in the coming years.

The FY 2023 annual trust contribution will remain 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 2022.

SPECIAL REVENUE FUNDS

State Street Aid Fund

The FY 2023 proposed budget for the State Street Aid Fund is \$1,800,000, which reflects a \$100,000 increase from FY 2022.

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 2023 projected revenue from the state gas tax is \$1,625,000, up \$25,000 from the FY 2022 budget amount. Note that actual FY 2022 collections are projected at \$1,640,000. The total investment for resurfacing in FY 2023 is \$2.6 Million, a \$100,000 increase from the FY 2022 total allocation. This includes \$1,800,000 from the State Street Aid Fund and \$800,000 from the General Fund (Public Works Department). Resurfacing decisions are made after an annual field inspection and priority ranking of roads relative to condition, use and available funding.

Public Works Project Fund

This fund separates the collection of special road impact fees under the Public Works Project Fee ordinance. Fees are calculated based on the specific traffic demand from new land use and are collected prior to the issuance of a building permit. Funds collected must be spent on eligible road projects, which are identified in the Capital Improvements Program. The proposed FY 2023 budget includes a **\$420,000** transfer to the Capital Projects Fund for the remaining costs

Letter to Mayor and City Commission

associated with the preliminary engineering work for the future widening of Split Log Road in the new annexation area. Projected fee revenues are \$700,000, reflecting a conservative estimate of 120 new housing starts with no new commercial developments projected. Note that an updated Public Works Project Fee schedule was adopted during FY 2020. This new fee schedule provides for annual inflation-based adjustments to the fee schedule. The second such annual adjustment was approved in November of 2021.

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 2023 budget is **\$20,000**, which provides for the annual purchase of educational materials for the DARE program.

Adequate Facilities Tax Fund

The Adequate Facilities Tax in Williamson County requires payment of \$1.00 per square foot for finished living space (and potential finished space) in new residential dwelling units permitted throughout the County after July 1, 2007. Under this private act, 30% of the total collections must be distributed back to cities with a capital improvements program, divided on a per capita basis under the latest census counts. The act requires that the funds received by the City be used for capital improvements related to growth. An estimated \$525,000 in new revenue is projected for FY 2023. A transfer of **\$500,000** to the Capital Projects Fund for initial Windy Hill Park development costs is programmed in the FY 2023 budget. The estimated fund balance at the end of FY 2023 is \$1.4 million.

INTERNAL SERVICE FUNDS

Fuel Fund

This internal service fund was established with an initial investment in June 2009. All gasoline and diesel fuel are 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 costs. 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.

The Fuel Fund had a significant fund balance of over \$890,000 at the end of FY 2021. This fund balance allowed the City to absorb the significant fuel cost increases experienced to date during FY 2022 without any impact on department operating budgets. The fund balance is projected at slightly more than \$860,000 at the end of FY 2022. Given the

Letter to Mayor and City Commission

uncertainty of whether fuel prices will remain high or drop back down during the course of FY 2023, the still healthy fund balance in the Fuel Fund allows us the flexibility to not have to budget the extreme worst-case scenario. The cost of fuel charged to each user department will increase in FY 2023 from \$1.70 to \$2.00 per gallon unleaded and from \$2.15 to \$2.50 per gallon for diesel. Projected revenue for the fund from departments in FY 2023 is \$376,600, an increase of \$47,700, with fuel purchases budgeted at **\$540,670**, an increase of \$165,670.

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, Premise clinic expenses, group vision insurance premiums, HRA claims and benefit plan consultant fees.

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 2023, total estimated expenditures in the combined Insurance Fund are **\$5,500,250** with projected revenue of \$4,887,295. The total expenditures for the health insurance division are conservatively projected at \$5,185,250, which is a \$745,250 budgeted increase from FY 2022. This number reflects continuation of a high claims year experienced so far in FY 2022. While we expect claims costs will 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 \$345,230, an increase of \$8,310 primarily related to the new positions added in the budget. The fund's net position at the end of FY 2021 was just under \$3.9 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, 2022 is **\$2,928,215** which is 124% of projected FY 2023 debt service payments of **\$2,354,660**. Total projected revenues for the fund in FY 2023 are \$3,108,000 with the annual transfer requirement from the General Fund being \$3,095,000, an increase of \$100,000 from FY 2022 in recognition of projected debt service commitments for future planned bond issues.

Letter to Mayor and City Commission

CAPITAL PROJECTS FUND

The Capital Projects Fund consolidates the acquisition, design, and construction of major capital improvements of the City other than improvements financed by the Water and Sewer Fund. The FY 2023 proposed budget at **\$18,020,000** 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 2022 or earlier that will be continue in FY 2023, and projects that will be designed and/or initiated in FY 2023 but completed in FY 2023 or later. Several of the largest projects include: a citywide streetlight retrofit project (\$4,000,000); utility relocation work associated with the future McEwen Drive extension (\$2,600,000); final construction costs associated with Fire Station 5 (\$1,555,000); subdivision drainage projects resulting from the drainage master plan study (\$1,550,000); continued design work and ROW acquisition for Ragsdale Road improvements (\$1,220,000); and final design, ROW acquisition and initial construction on intersection improvements at Murray Lane and Holly Tree Gap (\$940,000).

Primary funding sources are a FY 2022 year-end special appropriation transfer of \$9,100,000 from excess current revenues in the General Fund for multiple projects, G.O. bond proceeds totaling \$9 million, \$4,615,000 in intergovernmental revenues, a transfer of \$500,000 from the Adequate Facilities Tax Fund, and a transfer of \$420,000 from the Public Works Project Fund. More information on the FY 2023 projects is provided in the detail budget for the Capital Projects Fund and the CIP document.

ENTERPRISE FUNDS

Water and Sewer Fund

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

Water sales, sewer charges, and other revenues are expected to generate \$20,331,485 during FY 2023 with tap fees projected at an additional \$700,000. Non-capitalized operating expenses, including interest payments on prior debt issues and depreciation, are projected at **\$20,092, 575**. The proposed FY 2023 revenue budget for the Water and Sewer Fund does reflect a projected 2.5% increase in both water and sewer rates as proposed in the recently completed rate study.

The most significant expenses in FY 2023 include: the cost of purchasing water from Harpeth Valley and Metro Water Services (\$7.37 million); wastewater treatment services from Metro (\$3.24 million); mandatory expenses for depreciation over the estimated life of the asset (\$3.127 million); and interest payments associated with the issuance of 20-year bonds for sewer rehabilitation and water capacity improvements since 2010 (\$519,665). Almost 71% of the total expenses for the Water and Sewer Fund are associated with these four items. Salary and benefit related costs for Water Services employees total an additional \$2.73 million.

Letter to Mayor and City Commission

Municipal Center Fund

This enterprise fund consolidates expenses and rental income associated with the operation of the Brentwood Municipal Center. This approach allows for better management of expenses and rental income for a building with multiple tenants. Rental income is generated from the lease of surplus space to private tenants (\$27,380) and a \$740,000 operating transfer from the General Fund for City department rent.

Total operating expenses for the Municipal Center Building are projected at **\$774,390** in FY 2023, a \$48,750 increase from FY 2022 primarily associated with additional dedicated building maintenance resources from the City's facility management company. Note that enterprise fund accounting requires the expensing of depreciation for future replacement of assets, projected at \$280,000 in FY 2023. Capital funding of \$2.5 million is programmed for space modifications/renovations of the building over the next two fiscal years.

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, 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.

For FY 2023, projected revenue from the statewide fee distribution is \$1,233,380, essentially the same as FY 2022. In addition to the 911 user fees, the District receives an operating transfer from the General Fund. The FY 2023 proposed transfer is \$488,000, up slightly (\$3,300) from the FY 2022 transfer amount.

The proposed expenditure budget for FY 2023 is **\$1,718,595**, down \$63,365 from the FY 2022 budget.

ACKNOWLEDGEMENTS

The preparation of the FY 2023 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 2022 document for the 29th 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, 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 2020 census population of 45,373.

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 2023, there are 292 full-time employees authorized.

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

Median Family Income: \$184,528 ⁽¹⁾	Bachelor's or higher: 76% (vs. 28.2% for TN) ⁽¹⁾
Median Age: 42.6 ⁽¹⁾	Avg. ACT Score: 27 (vs 19.1 for TN) ⁽³⁾
Poverty Rate: 2.6% (vs 14.6% for TN) ⁽¹⁾	Diversity: 89.4% White; 8.0% Asian; 3.6% Black;
Median Home Sale Price: \$1,384,036 ⁽²⁾	1.8% multi-race ⁽¹⁾

¹ U.S. Census Bureau, American Community Survey, 2020 (published September 2021)

² Williamson County Association of Realtors, February 2022

³ Tennessee Department of Education, December 2021

Economic Outlook

The U.S. economy recovered extremely well in 2021. For the year as a whole, inflation-adjusted gross domestic product (real GDP) advanced by 5.7 percent, marking the fastest rate of economic growth since the early-1980s. Personal income grew by an annualized rate of 2.1 percent in the fourth quarter of 2021 (as compared to the previous quarter). The national labor market continues to recover from the pandemic-induced employment losses in the spring of 2020, but there are still roughly 3.6 million fewer jobs today than there were prior to the pandemic. Inflation, as measured by the consumer price index (CPI) remains elevated. As of the fourth quarter of 2021, the CPI is up 6.7 percent as compared to the same quarter last year. This is more than three-times higher than the Federal Reserve's average target rate of around 2 percent.

Along with the U.S., Tennessee continues to see strong economic gains. Nonfarm employment in Tennessee is nearing pre-pandemic levels. Since the spring of 2020, the state has added 353 thousand workers back to payrolls, and there are roughly 27,000 fewer workers in Tennessee than there were prior to the pandemic. The Tennessee unemployment rate continues to trend downward. Tennessee marked a milestone in March 2022, when statewide unemployment dropped to 3.2 percent, the lowest level ever recorded. Tennessee reached this historic low just 23 months after it marked its all-time highest unemployment rate of 15.9 percent in April 2020, during the height of pandemic-related business closures across the state.

TENNESSEE DATA			Current Period	% Change (year-over-year)
Personal income (millions of dollars) [2021 Q3]			373,875	6.6%
Total tax revenue (millions of dollars) - monthly [2021-Dec]			1,872	24.2%
Sales tax revenue (millions of dollars) - monthly [2021-Dec]			1,063	24.5%
Franchise & excise tax revenue (millions of dollars) - monthly [2021-Dec]			546	30.0%
Total nonfarm employment (in thousands) - monthly [2021-Dec]			3,127	3.2%
Manufacturing employment (in thousands) - monthly [2021-Dec]			353	2.6%
Leisure and hospitality employment (in thousands) - monthly [2021-Dec]			327	11.0%
Unemployment rate (%)				
December 2021			November 2021	
			December 2020	
Rate			Rate	Change
3.8			4.0	-0.2
			Rate	Change
			5.6	-1.8

In the third quarter of 2021, nominal personal income was \$373.9 billion, representing an annualized increase of 3.7 percent as compared to the second quarter. In December 2021, Tennessee tax revenues rose by a robust 24.2 percent compared to the same month last year, and tax revenues are up 21.8 percent for the fiscal year -to-date (August 2021 through December 2021). Sales tax collections continue to show strength for a variety of reasons including a sustained surge in demand as the economy

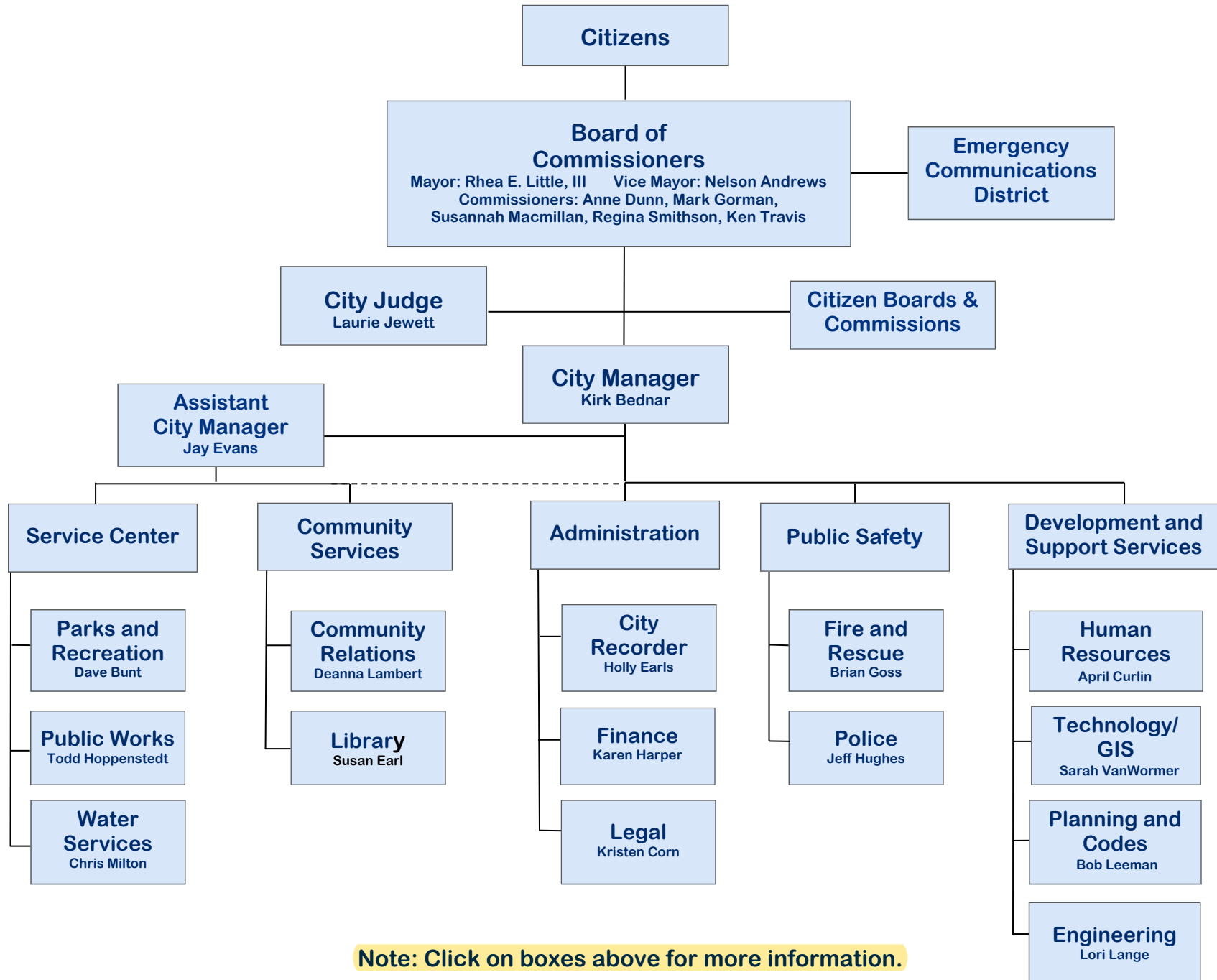
continues to recover from the pandemic and legislative changes requiring marketplace facilitators, such as eBay and Amazon, to collect the sales tax on online purchases.

Tennessee new business filings continued to expand in the fourth quarter of 2021, marking 10 years of uninterrupted year-over-year quarterly growth for new business formation. New entity filings were well above their historic average for the fourth quarter and rose by 22.2 percent compared to the same quarter last year. Growth in new entity filings has historically been a good leading indicator for nonfarm employment, personal income, and total tax revenue growth in Tennessee. However, the pandemic and ensuing economic recovery have spurred an ever-evolving economic landscape that cannot be fully captured by a leading indicator, however encouraging.

While per capita income levels across the Southeast lagged behind the national average during Q2 2021, at \$94,748 per person, Williamson County had the highest income level among all Tennessee counties. In fact, among over 3,100 counties across the nation, Williamson County had the 28th highest average income. Tennessee's long-term outlook generally reflects ongoing growth for the state economy. In the annual Economic Report to the Governor, University of Tennessee Research Associate Professor and Project Director, Lawrence Kessler, makes the following projections for Tennessee over the next decade:

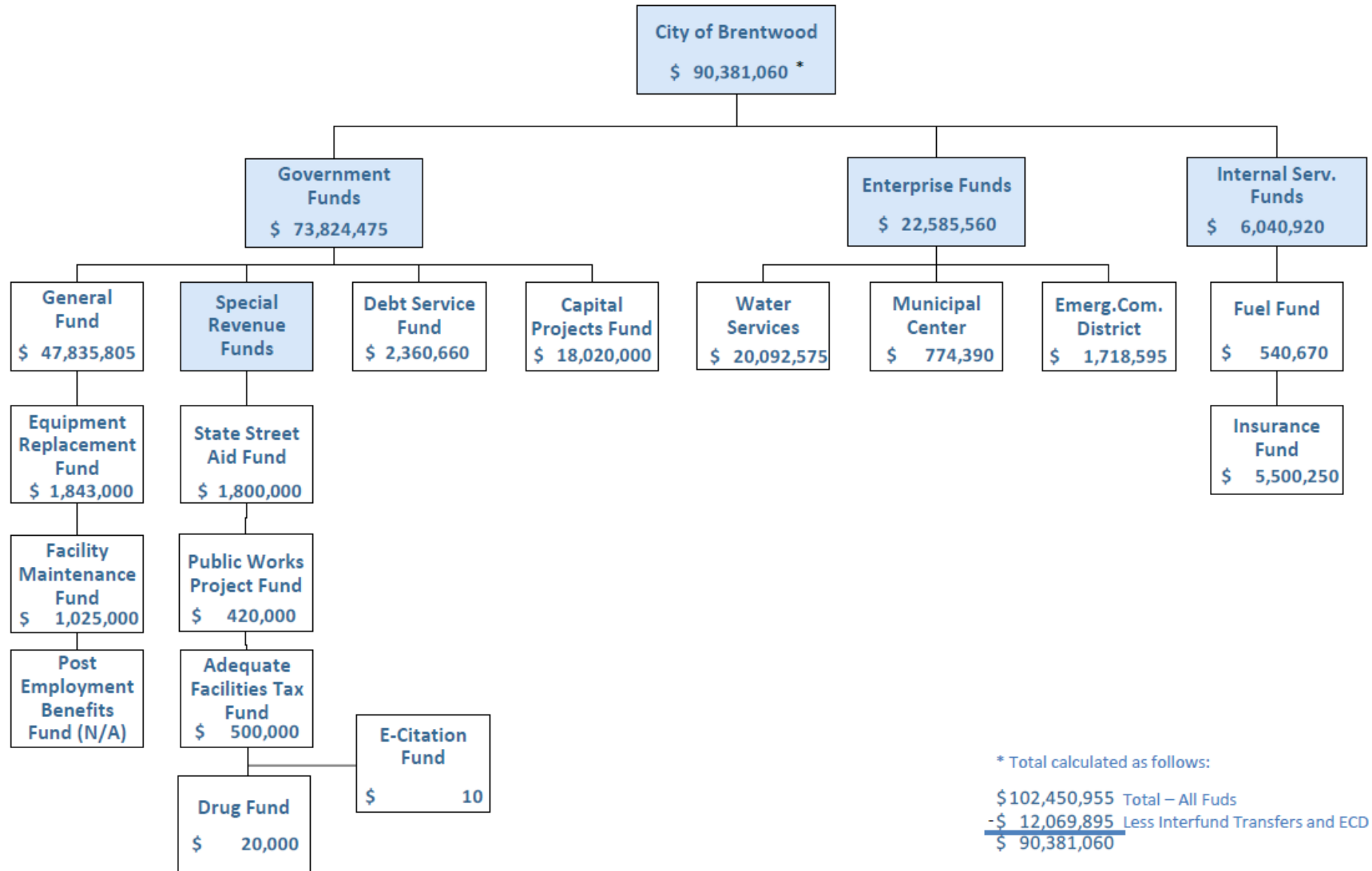
- Real GDP compound annual growth rate of 2.7 percent per year (slightly faster than the 2.6 projected national rate)
- Nonfarm employment will advance by 1.5 percent per year, adding more than 480 thousand workers
- Average annual unemployment rate around 3.4 percent for most of the decade
- Nominal personal income compound annual growth rate of 4.6 percent (matching national income growth)

City of Brentwood



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 96.5% 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, \$85.8 million, equal 1,558 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 17 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 0.56% of total assessed 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 4.7% of GF and SSA budgets
	Water and Sewer Debt service revenue, excluding tap fees, is at least 1.0 times total annual Water and Sewer debt service payments	Water and Sewer Debt Service revenue, excluding tap fees, is 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 2020 Plan as amended.
4. Each department of the City will continuously examine its methods for program delivery. Changes which would improve productivity, lower costs, improve services, enhance job knowledge and employee safety and further communication with the public will be implemented when practical.
5. The City will avoid procedures that balance the operating budget (anticipated revenues equaling or exceeding anticipated expenses) by shifting ongoing obligations to future years. In particular, the City will continue the scheduled level of maintenance and replacement to preserve its infrastructure and vehicle fleet.
6. In all actions to balance the budget, the City will attempt to avoid layoffs. If possible, any necessary personnel reductions will be 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.

MORE INFORMATION

More information about the major differences between the basis of accounting used in the budget document and the basis of accounting used in the GAAP financial statements may help readers better understand and interpret the numbers presented in both documents. The Governmental Finance Officers Association has a more thorough explanation [available here](#).



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

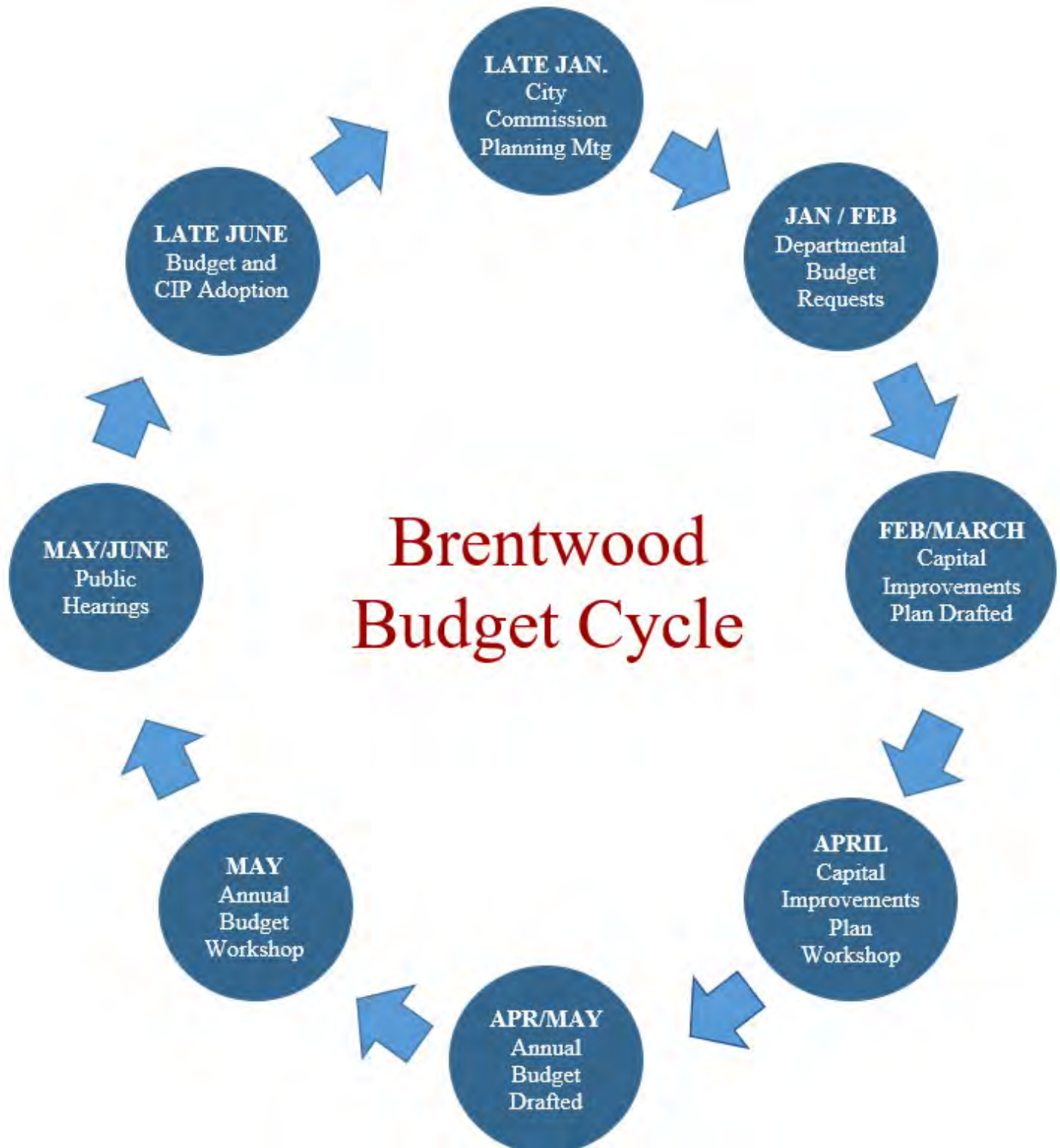
proposed operating budget and proposed non-routine work plan. This session provides the opportunity for the City Commission to ask questions about the Proposed Budget and to request additional information as needed.

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



Budget Calendar

Date		Event	Responsibility
Start	Completion		
12/01/21	12/31/21	Preparation of initial six-year Capital Improvements Program requests (FY 2023- FY 2028)	Finance Director, Assistant City Mgr., and affected Department Heads
01/03/22	01/27/22	Submission of budgets, narratives and schedules to Finance Department.	All Department Heads
	01/27/22	Initial work session to provide policy input and direction on FY 2023 proposed budget (Annex Room)	City Commission, City Manager and all Department Heads
01/31/22	02/11/22	City Manager's department meetings on FY 2023 Budget	City Manager with Department Heads
	03/07/22	Submission of Draft Capital Improvements Program Document to City Manager for final staff review	Assistant City Manager Finance Director
	03/14/22	Draft six-year Capital Improvements Program Presented to City Commission	City Manager Assistant City Manager Finance Director
03/21/22	04/04/22	Preparation and submission of draft departmental Non-routine Work Plans to the City Manager for FY 2023	All Department Heads
	03/24/22	Work session on proposed six-year Capital Improvements Program with City Commission (Annex Room following 9:00 am briefing)	City Manager and affected Department Heads
	05/03/22	FY 2023 Proposed Operating Budget and FY 2023 Proposed Non-routine Work Plan to City Commission	City Manager Assistant City Manager Finance Director

Budget Calendar

Date		Event	Responsibility
Start	Completion		
	05/10/22	Notice of public hearing on FY 2023 Budget proposals to the <u>Williamson AM section of The Tennessean</u>	City Recorder
	05/11/2022	Proposed Ordinance to City Recorder, Public Library and posted on City Website for public inspection	Finance Director
	05/12/2022-05/13/2021	FY 2023 Proposed Operating Budget Work Session – All Day 5/12 and (if necessary) 5/13 at the John P. Holt Brentwood Library	City Commission, City Manager and all Department Heads
	05/22/22	Budget Work Session follow-up information prepared	Finance Director
	05/23/22	Regular Commission meeting for public hearing and first reading for the FY 2023 Appropriations and Tax Rate Ordinances	City Commission
	06/13/22	Regular Commission meeting with public hearing <u>only</u> for the FY 2023 Appropriations & Tax Rate Ordinances	City Commission
	06/27/22	Regular Commission meeting for public hearing and second (final) reading and adoption of the FY 2023 Appropriations and Tax Rate Ordinances; and adoption by resolution: the six-year Capital Improvements Program (FY 2023–2028), FY 2023 Classification and Pay Plan, and the FY 2023 Non-routine Work Plan.	City Commission
	07/05/22	Final report on accomplishments of the FY 2022 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
 Educational & Community Contributions
 Transfer to Municipal Center Fund
 Transfer to Debt Service Fund
 Transfer to Capital Projects Fund
 Transfer to Emergency Communications Dist.

Transfer to Equipment Replacement Fund
 Transfer to Facilities Maintenance Fund
 Transfer to Post Employment Benefits Fund
 Transfer to Insurance Fund
 Transfer to Fuel Fund

State Street Aid Fund

Street Resurfacing/Maintenance

Public Works Projects Fund

Street Improvement via Transfer to Capital Projects Fund

Drug Fund

Drug Prevention Programs/Equipment

E-Citations Fund

Electronic Citation System

Debt Service Fund

General Obligation Debt Service

Equipment Replacement Fund

Heavy Equipment/Vehicles (over \$45,000)

Police Vehicles/Technological Equipment

Facilities Maintenance Fund

Extraordinary Facility Repairs

Adequate Facilities Tax Fund

Public Facilities

Transfer to Capital Projects Fund

Post Employment Benefits Fund

Terminal Leave Payouts

Fuel Fund

Gasoline and Diesel Fuel Expenditures

Insurance Fund

Group Medical Claims
 HRA Claims
 Stop Loss Insurance Premiums
 Group Vision Insurance Premiums

Health Plan Administration Fees
 Benefit Plan Consultant Fees
 Worker's Compensation Benefit Claims
 Worker's Compensation Premiums

Capital Projects Fund

Capital Projects

Water and Sewer Fund

Purchase of Water
 Wastewater Treatment Charges

Departmental/Activity Programs
 Debt Service

Municipal Center Fund

Facility Operations and Maintenance

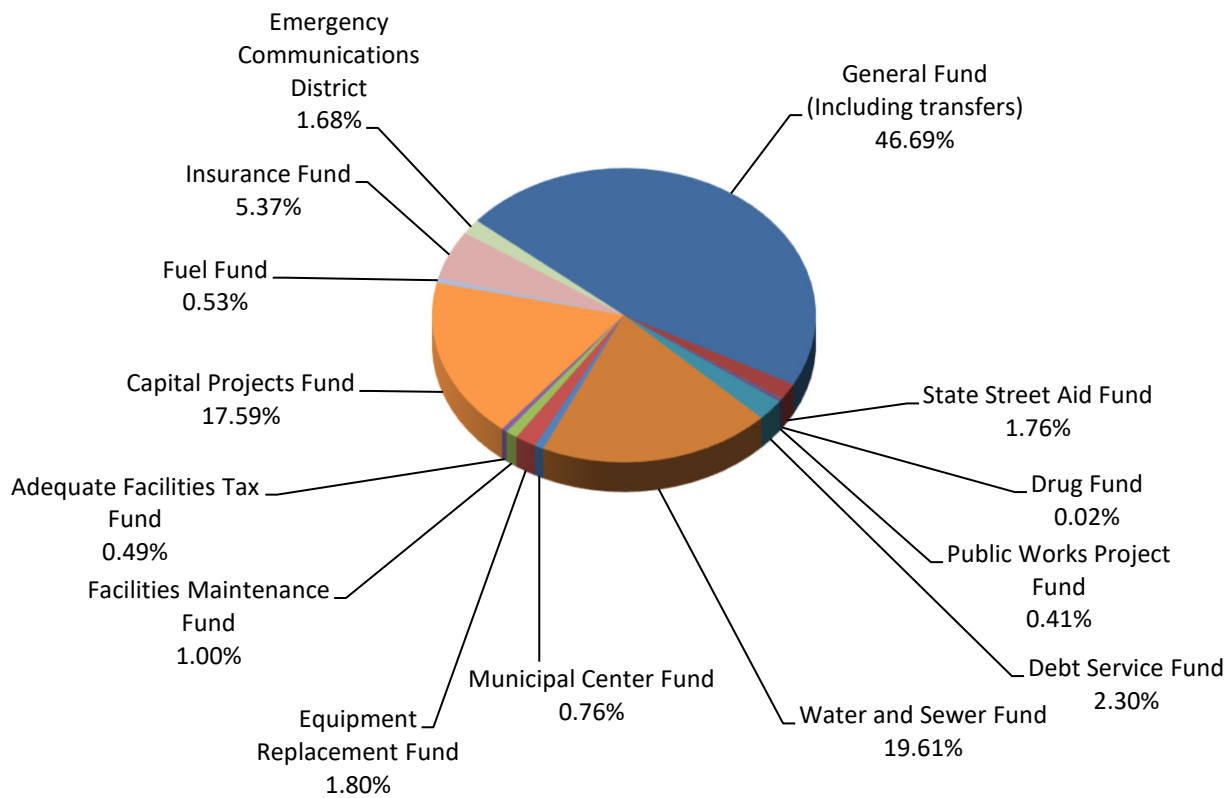
Emergency Communications District

Communication Services/Programs

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 2023 expense budgeted for each Governmental and Enterprise Fund to the total FY 2023 budgeted expense for all funds.

Summary - All Funds

Expenditures and Other Uses

				Change	
		FY 2022	FY 2023	Dollars	Percentage
<u>Expenditures and Other Uses:</u>					
General Fund (Including transfers)	(a)	\$ 43,429,490	\$ 47,835,805	\$ 4,406,315	10.1%
Equipment Replacement Fund		2,686,625	1,843,000	(843,625)	-31.4%
Facilities Maintenance Fund		1,140,000	1,025,000	(115,000)	-10.1%
State Street Aid Fund		1,700,000	1,800,000	100,000	5.9%
Public Works Project Fund		-	420,000	420,000	0.0%
E-Citations Fund		-	10	10	0.0%
Drug Fund		20,000	20,000	-	0.0%
Adequate Facilities Tax Fund		-	500,000	500,000	0.0%
Post Employment Benefits Fund		-	-	-	0.0%
Fuel Fund		375,000	540,670	165,670	44.2%
Insurance Fund		4,755,000	5,500,250	745,250	15.7%
Debt Service Fund		2,844,850	2,360,660	(484,190)	-17.0%
Capital Projects Fund		10,570,000	18,020,000	7,450,000	70.5%
Water and Sewer Fund		19,931,890	20,092,575	160,685	0.8%
Municipal Center Fund		725,640	774,390	48,750	6.7%
Emergency Communications District		1,781,960	1,718,595	(63,365)	-3.6%
Subtotal Expend. - All Funds & ECD		89,960,455	102,450,955	12,490,500	13.9%
Less: Interfund and ECD transfers		(10,798,080)	(12,069,895)	(1,271,815)	11.8%
TOTAL EXPENDITURES- ALL FUNDS (NET)		\$ 79,162,375	\$ 90,381,060	\$ 11,218,685	14.2%

(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, 2022	Budgeted Revenues FY 2022-2023	Budgeted Expenditures FY 2022-2023	Ending Fund Balance (Projected) June 30, 2023
General Fund (Unassigned)	\$ 46,145,841	\$ 47,845,650	\$ 47,835,805	\$ 46,155,686
Equipment Replacement Fund	6,834,936	2,188,000	1,843,000	7,179,936
Facilities Maintenance Fund	1,298,383	355,000	1,025,000	628,383
State Street Aid Fund	1,717,092	1,630,000	1,800,000	1,547,092
Public Works Project Fund	1,989,854	705,000	420,000	2,274,854
Drug Fund	442,929	21,000	20,000	443,929
E-Citations Fund	2,025	1,010	-	3,035
Adequate Facilities Tax Fund	1,383,266	527,500	500,000	1,410,766
Post Employment Benefits Fund	1,094,462	27,500	-	1,121,962
Fuel Fund	863,361	379,100	540,670	701,791
Insurance Fund (Includes Workers Comp Div)	3,446,402	4,887,295	5,500,250	2,833,447
Debt Service Fund	2,928,215	3,108,000	2,360,660	3,675,555
Capital Projects Fund	22,434,803	14,582,145	18,020,000	18,996,948
Totals	\$ 90,581,569	\$ 76,257,200	\$ 79,865,385	\$ 86,973,384
Total (Excluding Capital Projects Fund)	\$ 68,146,766	\$ 61,675,055	\$ 61,845,385	\$ 67,976,436

General Fund Budget (Unassigned Balance)

Year-To-Year Summary

	FY 2020-21 Actual	FY 2021-22 Projected	FY 2022-2023 Budget
Revenues	\$ 52,189,061	\$ 58,169,249	\$ 47,845,650
Expenditures	49,072,558	43,429,490	47,835,805
Excess (Deficiency) of Revenues Over Expenditures	3,116,503	14,739,759	9,845
Fund Balance/Special Appropriation Transfers - to Capital Projects and Equipment Replacement Funds	(6,425,000)	(10,080,000)	
Beginning Fund Balance	44,794,579	41,486,082	46,145,841
Ending Fund Balance	\$ 41,486,082	\$ 46,145,841	\$ 46,155,686

All Funds

Revenues and Expenditures by Category

	General Fund			Equipment Replacement Fund		
	FY 2020-21 Actual	FY 2021-22 Budget	FY 2022-23 Budget	FY 2020-21 Actual	FY 2021-22 Budget	FY 2022-23 Budget
Revenues						
Local Sales Tax	23,393,732	18,540,000	21,315,000			
Real and Personal Property Tax	12,616,941	12,550,000	12,700,000			
State Sales Tax	4,656,467	3,800,000	4,175,000			
State Income Tax	1,364,040	975,000	1,200,000			
Business Taxes	2,231,969	1,900,000	2,100,000			
Public Utility Property Tax	86,734	120,000	120,000			
Building Permits	501,677	500,000	470,000			
Hotel/Motel Tax	844,782	1,000,000	1,600,000			
Fines and Fees	114,650	135,000	110,000			
Other Taxes and Revenues	6,378,069	3,912,100	4,055,650	206,736	75,000	45,000
Federal, State and Private Sources						
State Gas/Motor Fuel Tax						
Operating Transfers /Contributions In				2,614,500	2,055,000	2,143,000
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	\$ 52,189,061	\$ 43,432,100	\$ 47,845,650	\$ 2,821,236	\$ 2,130,000	\$ 2,188,000
Expenditures						
Personnel Services	25,245,316	27,150,420	30,079,035			
Program Costs	8,567,643	9,709,890	11,083,350			
Repairs and Maint - Roads and Streets						
Debt Service	6,061,600	2,995,000	3,095,000			
Operating Transfers/Contributions Out	2,484,700					
Other Uses of Funds/Expenses						
Capital Outlay/Depreciation	15,622,999	3,574,180	3,578,420	1,873,632	2,686,625	1,843,000
Purchased Water						
Sewage Treatment						
Total Expenditures and Other Uses	\$ 57,982,258	\$ 43,429,490	\$ 47,835,805	\$ 1,873,632	\$ 2,686,625	\$ 1,843,000
Sources Over (Under)	\$ (5,793,197)	\$ 2,610	\$ 9,845	\$ 947,604	\$ (556,625)	\$ 345,000
Balance - July 1	\$ 51,861,835	\$ 51,441,246	\$ 51,443,856	\$ 5,484,502	\$ 6,432,106	\$ 5,875,481
Balance - June 30	\$ 51,441,246	\$ 51,443,856	\$ 51,453,701	\$ 6,432,106	\$ 5,875,481	\$ 6,220,481

* 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 2020-21 Actual	FY 2021-22 Budget	FY 2022-23 Budget	FY 2020-21 Actual	FY 2021-22 Budget	FY 2022-23 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	18,354	3,500	5,000	2,581	2,000	5,000
Federal, State and Private Sources			-			
State Gas/Motor Fuel Tax				1,588,319	1,600,000	1,625,000
Operating Transfers /Contributions In	1,305,000	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	\$ 1,323,354	\$ 353,500	\$ 355,000	\$ 1,590,900	\$ 1,602,000	\$ 1,630,000
Expenditures						
Personnel Services						
Program Costs						
Repairs and Maint - Roads and Streets				497,848	1,700,000	1,800,000
Debt Service						
Operating Transfers/Contributions Out						
Other Uses of Funds/Expenses						
Capital Outlay/Depreciation	790,149	1,035,000	975,000			
Purchased Water						
Sewage Treatment						
Total Expenditures and Other Uses	\$ 790,149	\$ 1,035,000	\$ 975,000	\$ 497,848	\$ 1,700,000	\$ 1,800,000
Sources Over (Under)	\$ 533,205	\$ (681,500)	\$ (620,000)	\$ 1,093,052	\$ (98,000)	\$ (170,000)
Balance - July 1	\$ 1,605,513	\$ 2,138,718	\$ 1,457,218	\$ 707,396	\$ 1,800,448	\$ 1,702,448
Balance - June 30	\$ 2,138,718	\$ 1,457,218	\$ 837,218	\$ 1,800,448	\$ 1,702,448	\$ 1,532,448

* Capital Projects Fund expenditures frequently o

All Funds

Revenues and Expenditures by Category

	Public Works Project Fund			Drug Fund		
	FY 2020-21 Actual	FY 2021-22 Budget	FY 2022-23 Budget	FY 2020-21 Actual	FY 2021-22 Budget	FY 2022-23 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	2,934	5,000	5,000	1,045	1,500	1,000
Federal, State and Private Sources						
State Gas/Motor Fuel Tax						
Operating Transfers /Contributions In						
Public Works Project Fees	839,342	650,000	700,000			
Drug/E-Citation Related Fines/Forfeits				21,892	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	\$ 842,276	\$ 655,000	\$ 705,000	\$ 22,937	\$ 21,500	\$ 21,000
Expenditures						
Personnel Services						
Program Costs						
Repairs and Maint - Roads and Streets	500,000	-	420,000			
Debt Service						
Operating Transfers/Contributions Out						
Other Uses of Funds/Expenses				39,138	20,000	20,000
Capital Outlay/Depreciation				-	-	-
Purchased Water						
Sewage Treatment						
Total Expenditures and Other Uses	\$ 500,000	\$ -	\$ 420,000	\$ 39,138	\$ 20,000	\$ 20,000
Sources Over (Under)	\$ 342,276	\$ 655,000	\$ 285,000	\$ (16,201)	\$ 1,500	\$ 1,000
Balance - July 1	\$ 994,236	\$ 1,336,512	\$ 1,991,512	\$ 457,631	\$ 441,430	\$ 442,930
Balance - June 30	\$ 1,336,512	\$ 1,991,512	\$ 2,276,512	\$ 441,430	\$ 442,930	\$ 443,930

* Capital Projects Fund expenditures frequently o

All Funds

Revenues and Expenditures by Category

	Adequate Facilities Tax Fund			E-Citations Fund		
	FY 2020-21 Actual	FY 2021-22 Budget	FY 2022-23 Budget	FY 2020-21 Actual	FY 2021-22 Budget	FY 2022-23 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	593,544	451,000	527,500			
Federal, State and Private Sources						
State Gas/Motor Fuel Tax						
Operating Transfers /Contributions In						
Public Works Project Fees						
Drug/E-Citation Related Fines/Forfeits				1,064	1,000	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	\$ 593,544	\$ 451,000	\$ 527,500	\$ 1,064	\$ 1,000	\$ 1,000
Expenditures						
Personnel Services						
Program Costs						
Repairs and Maint - Roads and Streets						
Debt Service						
Operating Transfers/Contributions Out						
Other Uses of Funds/Expenses	-	-	500,000	-	-	-
Capital Outlay/Depreciation						
Purchased Water						
Sewage Treatment						
Total Expenditures and Other Uses	\$ -	\$ -	\$ 500,000	\$ -	\$ -	\$ -
Sources Over (Under)	\$ 593,544	\$ 451,000	\$ 27,500	\$ 1,064	\$ 1,000	\$ 1,000
Balance - July 1	\$ 1,687,223	\$ 2,280,767	\$ 2,731,767	\$ -	\$ 1,064	\$ 2,064
Balance - June 30	\$ 2,280,767	\$ 2,731,767	\$ 2,759,267	\$ 1,064	\$ 2,064	\$ 3,064

* Capital Projects Fund expenditures frequently o

All Funds

Revenues and Expenditures by Category

	Post Employment Benefits Fund			Fuel Fund		
	FY 2020-21 Actual	FY 2021-22 Budget	FY 2022-23 Budget	FY 2020-21 Actual	FY 2021-22 Budget	FY 2022-23 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	2,472	1,200	2,500	1,906	3,000	2,500
Federal, State and Private Sources						
State Gas/Motor Fuel Tax						
Operating Transfers /Contributions In	25,000	25,000	25,000	313,859	328,900	376,600
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	\$ 27,472	\$ 26,200	\$ 27,500	\$ 315,765	\$ 331,900	\$ 379,100
Expenditures						
Personnel Services						
Program Costs						
Repairs and Maint - Roads and Streets						
Debt Service						
Operating Transfers/Contributions Out						
Other Uses of Funds/Expenses	172,390	-	-	279,096	375,000	\$ 540,670
Capital Outlay/Depreciation						
Purchased Water						
Sewage Treatment						
Total Expenditures and Other Uses	\$ 172,390	\$ -	\$ -	\$ 279,096	\$ 375,000	\$ 540,670
Sources Over (Under)	\$ (144,918)	\$ 26,200	\$ 27,500	\$ 36,669	\$ (43,100)	\$ (161,570)
Balance - July 1	\$ 1,213,180	\$ 1,068,262	\$ 1,094,462	\$ 856,323	\$ 892,992	\$ 849,892
Balance - June 30	\$ 1,068,262	\$ 1,094,462	\$ 1,121,962	\$ 892,992	\$ 849,892	\$ 688,322

* Capital Projects Fund expenditures frequently o

All Funds

Revenues and Expenditures by Category

	Insurance Fund			Debt Fund		
	FY 2020-21 Actual	FY 2021-22 Budget	FY 2022-23 Budget	FY 2020-21 Actual	FY 2021-22 Budget	FY 2022-23 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	8,846	7,500	15,000	4,330	2,000	13,000
Federal, State and Private Sources						
State Gas/Motor Fuel Tax						
Operating Transfers /Contributions In	4,914,117	4,706,570	4,872,295	6,061,600	2,995,000	3,095,000
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	\$ 4,922,963	\$ 4,714,070	\$ 4,887,295	\$ 6,065,930	\$ 2,997,000	\$ 3,108,000
Expenditures						
Personnel Services						
Program Costs						
Repairs and Maint - Roads and Streets						
Debt Service				5,385,364	2,844,850	\$ 2,360,660
Operating Transfers/Contributions Out						
Other Uses of Funds/Expenses	4,511,666	4,755,000	5,500,250			
Capital Outlay/Depreciation						
Purchased Water						
Sewage Treatment						
Total Expenditures and Other Uses	\$ 4,511,666	\$ 4,755,000	\$ 5,500,250	\$ 5,385,364	\$ 2,844,850	\$ 2,360,660
Sources Over (Under)	\$ 411,296	\$ (40,930)	\$ (612,955)			
Balance - July 1	\$ 3,481,494	\$ 3,892,791	\$ 3,851,861	\$ 3,347,499	\$ 4,028,065	\$ 4,180,215
Balance - June 30	\$ 3,892,791	\$ 3,851,861	\$ 3,238,906	\$ 4,028,065	\$ 4,180,215	\$ 4,927,555

* Capital Projects Fund expenditures frequently o

All Funds

Revenues and Expenditures by Category

	Capital Projects Fund *			Enterprise Funds		
	FY 2020-21 Actual	FY 2021-22 Budget	FY 2022-23 Budget	FY 2020-21 Actual	FY 2021-22 Budget	FY 2022-23 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	50,311	45,000	50,000	701,153	622,315	647,570
Federal, State and Private Sources	1,718,061	2,115,000	4,612,145			
State Gas/Motor Fuel Tax						
Operating Transfers /Contributions In	12,605,000	-	920,000			
Public Works Project Fees						
Drug/E-Citation Related Fines/Forfeits						
G.O. Bond Proceeds / Premium	-	-	9,000,000			
Water Sales/Tap Fees				11,357,162	11,137,030	11,679,065
Sewer Charges/Tap Fees				8,862,662	8,306,865	8,714,850
Rental Income				751,621	735,900	767,380
911 Fees						
TECB Operational Funding, Grants and Reimbursements						
Total Revenues and Sources of Funds	\$ 14,373,372	\$ 2,160,000	\$ 14,582,145	\$ 21,672,598	\$ 20,802,110	\$ 21,808,865
Expenditures						
Personnel Services				2,175,873	2,487,605	2,789,210
Program Costs						
Repairs and Maint - Roads and Streets						
Debt Service						
Operating Transfers/Contributions Out						
Other Uses of Funds/Expenses			-	3,479,188	3,807,160	4,056,655
Capital Outlay/Depreciation	25,076,754	10,570,000	18,020,000	3,584,502	3,402,200	3,407,200
Purchased Water				7,785,415	7,765,065	7,370,400
Sewage Treatment				3,021,437	3,195,500	3,243,500
Total Expenditures and Other Uses	\$ 25,076,754	\$ 10,570,000	\$ 18,020,000	\$ 20,046,415	\$ 20,657,530	\$ 20,866,965
Sources Over (Under)						
Balance - July 1	\$ 29,993,037	\$ 19,289,656	\$ 10,879,656	\$ 56,904,400	\$ 58,675,163	\$ 59,617,063
Balance - June 30	\$ 19,289,656	\$ 10,879,656	\$ 7,441,801	\$ 58,530,583	\$ 58,675,163	\$ 59,617,063

* Capital Projects Fund expenditures frequently o

All Funds

Revenues and Expenditures by Category

	Emergency Communication District			Totals		
	FY 2020-21 Actual	FY 2021-22 Budget	FY 2022-23 Budget	FY 2020-21 Actual	FY 2021-22 Budget	FY 2022-23 Budget
Revenues						
Local Sales Tax				23,393,732	18,540,000	21,315,000
Real and Personal Property Tax				12,616,941	12,550,000	12,700,000
State Sales Tax				4,656,467	3,800,000	4,175,000
State Income Tax				1,364,040	975,000	1,200,000
Business Taxes				2,231,969	1,900,000	2,100,000
Public Utility Property Tax				86,734	120,000	120,000
Building Permits				501,677	500,000	470,000
Hotel/Motel Tax				844,782	1,000,000	1,600,000
Fines and Fees				114,650	135,000	110,000
Other Taxes and Revenues	5,830	68,225	7,500	7,978,111	5,199,340	5,382,220
Federal, State and Private Sources				1,718,061	2,115,000	4,612,145
State Gas/Motor Fuel Tax				1,588,319	1,600,000	1,625,000
Operating Transfers /Contributions In	484,700	484,700	488,000	28,323,775	10,945,170	12,269,895
Public Works Project Fees				839,342	650,000	700,000
Drug/E-Citation Related Fines/Forfeits				21,892	20,000	20,000
G.O. Bond Proceeds / Premium				-	-	9,000,000
Water Sales/Tap Fees				11,357,162	11,137,030	11,679,065
Sewer Charges/Tap Fees				8,862,662	8,306,865	8,714,850
Rental Income				751,621	735,900	767,380
911 Fees	-	-	-	-	-	-
TECB Operational Funding, Grants and Reimbursements	864,126	864,125	864,125	864,126	864,125	864,125
Total Revenues and Sources of Funds	\$ 1,354,656	\$ 1,417,050	\$ 1,359,625	\$ 108,116,063	\$ 81,093,430	\$ 99,424,680
Expenditures						
Personnel Services	1,080,094	1,195,845	1,159,105	28,501,283	30,833,870	34,027,350
Program Costs				8,567,643	9,709,890	11,083,350
Repairs and Maint - Roads and Streets				997,848	1,700,000	2,220,000
Debt Service				11,446,964	5,839,850	5,455,660
Operating Transfers/Contributions Out				2,484,700	-	-
Other Uses of Funds/Expenses	319,398	375,360	447,210	8,800,877	9,332,520	11,064,785
Capital Outlay/Depreciation	68,513	226,535	112,280	47,016,548	21,494,540	27,935,900
Purchased Water				7,785,415	7,765,065	7,370,400
Sewage Treatment				28,098,190	3,195,500	3,243,500
Total Expenditures and Other Uses	\$ 1,468,006	\$ 1,797,740	\$ 1,718,595	\$ 143,699,468	\$ 89,871,235	\$ 102,400,945
Sources Over (Under)	\$ (113,350)	\$ (380,690)	\$ (358,970)	\$ (2,110,020)	\$ (664,535)	\$ (1,227,650)
Balance - July 1	\$ 2,628,826	\$ 2,515,476	\$ 2,134,786	\$ 161,223,096	\$ 156,233,632	\$ 148,253,147
Balance - June 30	\$ 2,515,476	\$ 2,134,786	\$ 1,775,816	\$ 156,089,052	\$ 147,311,247	\$ 144,334,982

* 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	\$ 226,955			
City Court	44,715			
City Manager's Office	521,060			
Elections	52,000			
Finance	1,103,365			
City Recorder	176,990			
Legal Services	307,815			
Technology	2,509,905			
Geographic Information Systems	407,145			
Human Resources	663,960			
Community Relations	421,240			
Planning and Development	610,770			
Codes Enforcement	1,050,905			
Insurance/Other Benefits	976,470			
Police/PD HQ	10,996,060			
Drug Enforcement				
Fire and Rescue/Safety Center	9,818,590			
Public Works	4,161,980			
Storm Drainage	50,000			
Street Lighting	420,000			
Traffic Signalization	508,940			
Service Center	428,300			
Street Repairs				1,800,000
Engineering Services	1,008,610			
Public Health	113,315			
Parks and Recreation	3,177,140			
Public Library	2,925,405			
Education	244,400			
Economic Development	10,000			
Historic Sites	201,770			
Debt Service Fund Transfer	3,095,000			
Principal and Interest - Debt Service				
Heavy Equipment and Vehicles		1,150,000		
Computer Equipment and Software		693,000		
Facilities Maintenance Fund Transfer/Expenditures	350,000		1,025,000	
Adequate Facilities Tax Fund Transfer /Expenditures				
Capital Projects Fund Transfer	-			
Capital Outlay - Capital Projects Fund				
Municipal Center Fund Transfer/Expenditures	740,000			
Post Retirement Benefits Fund Transfer/Expenditures	25,000			
Fuel Expenditures				
Health Insurance and Worker's Compensation				
Emergency Communications District	488,000			
Water and Sewer Expenditures				
TOTALS	\$ 47,835,805	\$ 1,843,000	\$ 1,025,000	\$ 1,800,000

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			500,000	
Capital Projects Fund Transfer	420,000			
Capital Outlay - Capital Projects Fund				
Municipal Center Fund Transfer/Expenditures				
Post Retirement Benefits Fund Transfer/Expenditures				-
Fuel Expenditures				
Health Insurance and Worker's Compensation				
Emergency Communications District				
Water and Sewer Expenditures				
TOTALS	\$ 420,000	\$ 20,000	\$ 500,000	\$ -

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			2,360,660	
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				18,020,000
Municipal Center Fund Transfer/Expenditures				
Post Retirement Benefits Fund Transfer/Expenditures				
Fuel Expenditures	540,670			
Health Insurance and Worker's Compensation		\$ 5,500,250		
Emergency Communications District				
Water and Sewer Expenditures				
TOTALS	\$ 540,670	\$ 5,500,250	\$ 2,360,660	\$ 18,020,000

Summary - All Funds

Total Expenditures by Fund and Department

Activity/Department	Enterprise Funds	Emergency Communication District	Totals
City Commission			\$ 226,955
City Court			44,715
City Manager's Office			521,060
Elections			52,000
Finance			1,103,365
City Recorder			176,990
Legal Services			307,815
Technology			2,509,905
Geographic Information Systems			407,145
Human Resources			663,960
Community Relations			421,240
Planning and Development			610,770
Codes Enforcement			1,050,905
Insurance/Other Benefits			976,470
Police/PD HQ			10,996,060
Drug Enforcement			20,000
Fire and Rescue/Safety Center			9,818,590
Public Works			4,161,980
Storm Drainage			50,000
Street Lighting			420,000
Traffic Signalization			508,940
Service Center			428,300
Street Repairs			1,800,000
Engineering Services			1,008,610
Public Health			113,315
Parks and Recreation			3,177,140
Public Library			2,925,405
Education			244,400
Economic Development			10,000
Historic Sites			201,770
Debt Service Fund Transfer			3,095,000
Principal and Interest - Debt Service			2,360,660
Heavy Equipment and Vehicles			1,150,000
Computer Equipment and Software			693,000
Facilities Maintenance Fund Transfer/Expenditures			1,375,000
Adequate Facilities Tax Fund Transfer /Expenditures			500,000
Capital Projects Fund Transfer			420,000
Capital Outlay - Capital Projects Fund			18,020,000
Municipal Center Fund Transfer/Expenditures	774,390		1,510,540
Post Retirement Benefits Fund Transfer/Expenditures			25,000
Fuel Expenditures			540,670
Health Insurance and Worker's Compensation			5,500,250
Emergency Communications District		1,718,595	2,206,595
Water and Sewer Expenditures	20,092,575		20,092,575
TOTALS	\$ 20,863,115	\$ 1,718,595	\$ 102,447,095*

*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>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>
Major Revenue Sources:	Projected	Projected	Projected	Projected	Projected	Projected
Local Sales Tax	\$33,641	\$35,613	\$37,699	\$39,908	\$42,247	\$44,722
Real/Personal Property Tax	12,955	13,211	13,471	13,737	14,007	14,283
Hall Income Tax*	0	0	0	0	0	0
State Shared Sales Tax	5,472	5,800	6,146	6,513	6,903	7,315
Business Taxes	3,185	3,393	3,614	3,849	4,100	4,367
Hotel Taxes	1,845	1,928	2,016	2,107	2,203	2,303
Building Permits	550	550	500	500	500	500
Wholesale Liquor Tax	2,231	2,531	2,870	3,255	3,692	4,187
Wholesale Beer Tax	957	993	1,031	1,070	1,110	1,152
CATV Franchise Fee	491	491	491	491	491	491
TVA PILOT	471	471	471	471	471	471
Municipal Court Fines	66	59	52	46	41	36
Public Utilities Property Tax	73	64	56	49	43	37
Interest Earnings	191	191	191	191	191	191
State Liquor by the Drink Tax	377	418	464	515	572	634
Business Tax Clerks Fee	334	367	403	443	487	535
Park Reservation Fees	131	131	131	131	131	131
Service Center Rent	125	125	125	125	125	125
Revenue from all other sources**	2,017	2,086	2,157	2,230	2,306	2,384
Total Revenues	\$65,115	\$68,421	\$71,889	\$75,632	\$79,619	\$83,866
Total Exp. and Transfers	\$47,836	\$50,610	\$53,538	\$56,539	\$59,849	\$63,251
Unassigned Fund Balance	67.82	85.64	103.99	123.08	142.85	163.47
(Available for Capital)	17.28	17.81	18.35	19.09	19.77	20.62

* Hall Income Tax was phased out in FY 2022

** 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 2023 Budget	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
<u>Expenditures and Other Uses:</u>							
City Commission	4.0%	\$ 226,955	\$ 236,033	\$ 245,475	\$ 255,294	\$ 265,505	\$ 276,125
City Court	2.0%	44,715	45,609	46,521	47,452	48,401	49,369
City Manager's Office	4.5%	521,060	544,508	569,011	594,616	621,374	649,336
Elections	0.0%	52,000	-	55,000	-	58,000	-
Finance	5.5%	1,103,365	1,164,050	1,228,073	1,295,617	1,366,876	1,442,054
City Recorder	4.5%	176,990	184,955	193,278	201,975	211,064	220,562
Legal Services	5.5%	307,815	324,745	342,606	361,449	381,329	402,302
Technology	7.5%*	2,509,905	2,698,148	2,900,509	3,118,047	3,351,901	3,603,293
Geographic Information Systems	4.5%	407,145	425,467	444,613	464,620	485,528	507,377
Human Resources	4.5%	663,960	693,838	725,061	757,689	791,785	827,415
Community Relations	4.5%	421,240	440,196	460,005	480,705	502,337	524,942
Planning	4.5%	610,770	638,255	666,976	696,990	728,355	761,131
Codes Enforcement	4.5%	1,050,905	1,098,196	1,147,615	1,199,257	1,253,224	1,309,619
Insurance/Other Benefits	4.5%	976,470	1,020,411	1,066,330	1,114,314	1,164,459	1,216,859
Police Department	7.5%	10,467,260	11,252,304	12,096,227	13,003,444	13,978,703	15,027,105
Police Headquarters	5.5%	528,800	557,884	588,568	620,939	655,090	691,120
Fire and Rescue Department	6.0%	9,727,235	10,310,869	10,929,521	11,585,293	12,280,410	13,017,235
Safety Center East	4.5%	91,355	95,466	99,762	104,251	108,943	113,845
Public Works	6.5%	4,161,980	4,432,509	4,720,622	5,027,462	5,354,247	5,702,273
Storm Drainage	0.0%	50,000	50,000	50,000	50,000	50,000	50,000
Street Lighting	2.0%	420,000	428,400	436,968	445,707	454,622	463,714
Traffic Signalization	5.5%	508,940	536,932	566,463	597,618	630,487	665,164
Service Center	5.5%	428,300	451,856	476,709	502,928	530,589	559,771
Engineering Services	5.5%	1,008,610	1,064,084	1,122,608	1,184,352	1,249,491	1,318,213
Public Health	2.0%	113,315	115,581	117,893	120,251	122,656	125,109
Parks and Recreation	6.5%	3,177,140	3,383,654	3,603,592	3,837,825	4,087,284	4,352,957
Public Library	5.5%	2,925,405	3,086,302	3,256,049	3,435,132	3,624,064	3,823,387
Education	1.0%	244,400	246,844	249,312	251,806	254,324	256,867
Economic Development	0.0%	10,000	10,000	10,000	10,000	10,000	10,000
Historic Sites	5.5%	201,770	212,867	224,575	236,927	249,958	263,705
Transfer to Capital Projects Fund	0.0%	-	-	-	-	-	-
Transfer to Debt Service Fund	0.0%	3,095,000	3,195,000	3,195,000	3,195,000	3,195,000	3,195,000
Transfer to Municipal Center Fund	2.0%	740,000	754,800	769,896	785,294	801,000	817,020
Transfer to Facility Maintenance Fund	Varies	350,000	375,000	375,000	375,000	375,000	375,000
Transfer to Equip. Replacement Fund	0.0%	-	-	-	-	-	-
Transfer to Insurance Fund	0.0%	-	-	-	-	-	-
Transfer to Employee Benefits Fund	0.0%	25,000	25,000	25,000	25,000	25,000	25,000
Contribution to Emerg. Comm. Dist.	4.5%	488,000	509,960	532,908	556,889	581,949	608,137
Total Expenditures and Other Uses		\$ 47,835,805	\$ 50,609,723	\$ 53,537,743	\$ 56,539,142	\$ 59,848,950	\$ 63,251,006

Summary - General Fund

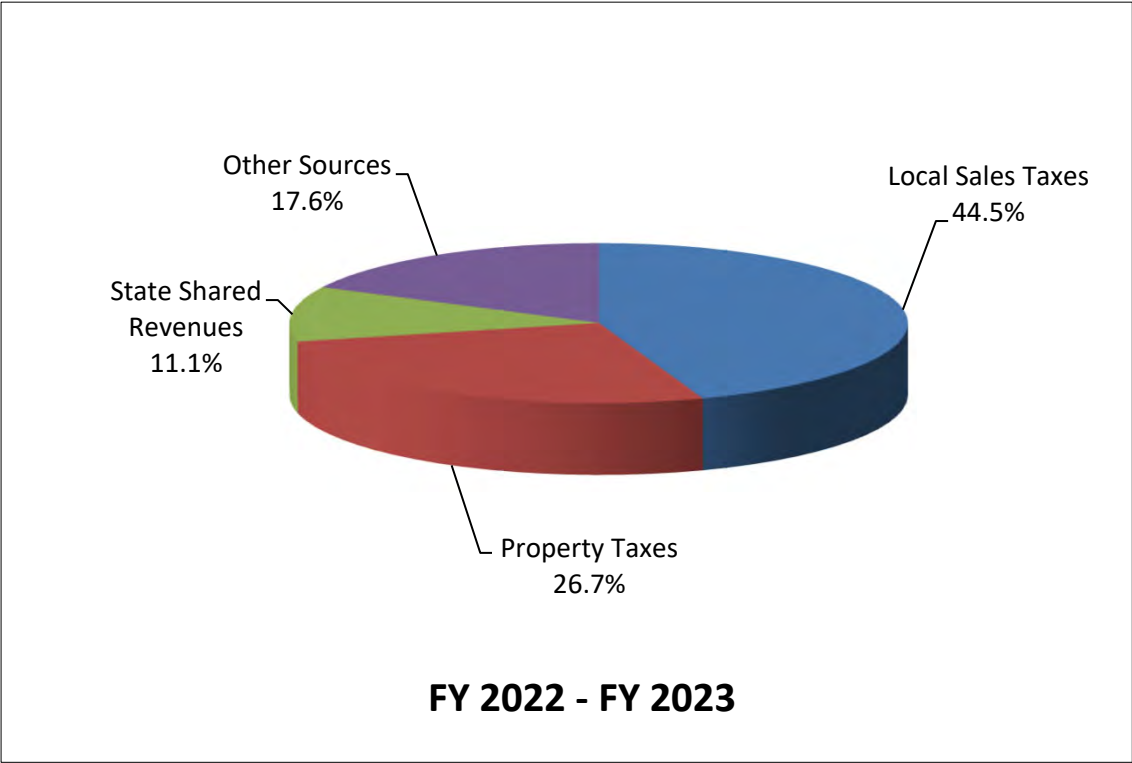
6-Year Financial Forecast - Excess Revenue Available

	2023 Projected	2024 Projected	2025 Projected	2026 Projected	2027 Projected	2028 Projected	TOTAL Projected
Total Projected Revenue	65,238,090	68,558,377	72,040,205	75,798,763	79,800,616	84,063,837	424,022,137
Less 5% Cushion Allowance	(3,261,905)	(3,427,919)	(3,602,010)	(3,789,938)	(3,990,031)	(4,203,192)	(18,071,803)
Projected Rev. Available	61,976,186	65,130,458	68,438,195	72,008,825	75,810,585	79,860,645	405,950,335
Projected Expenditures & Transfers	47,835,805	50,609,723	53,537,743	56,539,142	59,848,950	63,251,006	321,787,953
Excess Funding Available for Capital	14,140,381	14,520,735	14,900,452	15,469,684	15,961,635	16,609,639	84,162,382

Summary - General Fund

Revenues by Source

Revenues by Source



	2021-2022 Amount	BUDGET %	2022-2023 Amount	BUDGET %
REVENUES:				
Local Sales Taxes	\$18,540,000	42.7%	\$21,315,000	44.5%
Property Taxes	12,625,000	29.1%	12,775,000	26.7%
State Shared Revenues	4,970,950	11.4%	5,327,950	11.1%
Other Sources	7,296,150	16.8%	8,427,700	17.6%
TOTAL REVENUES	\$43,432,100	100.0%	\$47,845,650	100.0%

Summary - General Fund

Revenues

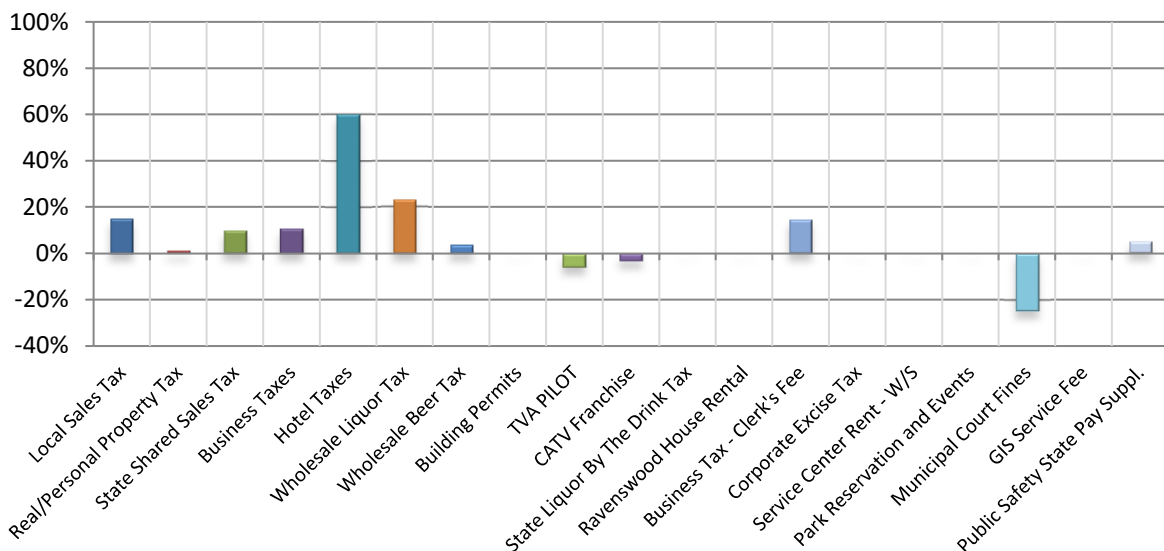
	FY 2021 Actual	FY 2022 Budget	FY 2022 YTD	FY 2023 Budget
Taxes				
Local Sales Tax	\$ 23,393,732	\$ 18,540,000	\$ 20,855,304	\$ 21,315,000
Real and Personal Property Tax	12,616,941	12,550,000	12,699,903	12,700,000
Public Utility Property Tax	86,745	75,000	84,072	75,000
Business Taxes	2,231,969	1,900,000	707,117	2,100,000
Hotel/Motel Taxes	844,782	1,000,000	909,585	1,600,000
Other Taxes	2,808,064	2,230,000	1,943,310	2,465,000
Total Taxes	41,982,233	36,295,000	37,199,291	40,255,000
Licenses and Permits				
Building Permits	652,637	625,000	503,291	625,000
Other	215,192	194,300	199,545	195,350
Total Licenses and Permits	867,830	819,300	702,836	820,350
Fines and Fees	114,650	135,000	82,176	110,000
Charges for Services	459,289	624,000	347,298	632,000
Intergovernmental				
State Sales Tax	4,656,467	3,800,000	2,994,087	4,175,000
State Income Tax	1,182,372	-	-	-
Other	2,041,637	1,170,950	605,472	1,152,950
Total Intergovernmental	7,880,476	4,970,950	3,599,559	5,327,950
Uses of Money and Property	649,437	397,600	339,915	495,100
Other	235,147	190,250	74,195	205,250
GRAND TOTAL	\$ 52,189,061	\$ 43,432,100	\$ 42,345,270	\$ 47,845,650

Summary - General Fund

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

	Budget FY 2022	Budget FY 2023	Change Dollar	Change Percentage
1 Local Sales Tax	\$ 18,540,000	\$ 21,315,000	\$ 2,775,000	15.0%
2 Real/Personal Property Tax	12,550,000	\$ 12,700,000	150,000	1.2%
3 State Shared Sales Tax	3,800,000	\$ 4,175,000	375,000	9.9%
4 Business Taxes	1,900,000	\$ 2,100,000	200,000	10.5%
5 Hotel Taxes	1,000,000	\$ 1,600,000	600,000	60.0%
6 Wholesale Liquor Tax	975,000	\$ 1,200,000	225,000	23.1%
7 Wholesale Beer Tax	675,000	\$ 700,000	25,000	3.7%
8 Building Permits	625,000	\$ 625,000	-	0.0%
9 TVA PILOT	500,000	\$ 470,000	(30,000)	-6.0%
10 CATV Franchise	475,000	\$ 460,000	(15,000)	-3.2%
11 State Liquor By The Drink Tax	225,000	\$ 225,000	-	0.0%
12 Ravenswood House Rental	200,000	\$ 200,000	-	0.0%
13 Business Tax - Clerk's Fee	175,000	\$ 200,000	25,000	14.3%
14 Corporate Excise Tax	125,000	\$ 125,000	-	0.0%
15 Service Center Rent - W/S	125,000	\$ 125,000	-	0.0%
16 Park Reservation and Events	120,000	\$ 120,000	-	0.0%
17 Municipal Court Fines	100,000	\$ 75,000	(25,000)	-25.0%
18 GIS Service Fee	100,000	\$ 100,000	-	0.0%
19 Public Safety State Pay Suppl.	100,000	\$ 105,000	5,000	5.0%
Net Change	42,310,000	46,620,000	4,310,000	10.2%
Remaining Sources	1,122,100	1,225,650	103,550	9.2%
TOTAL CHANGE	\$ 43,432,100	\$ 47,845,650	\$ 4,413,550	10.2%

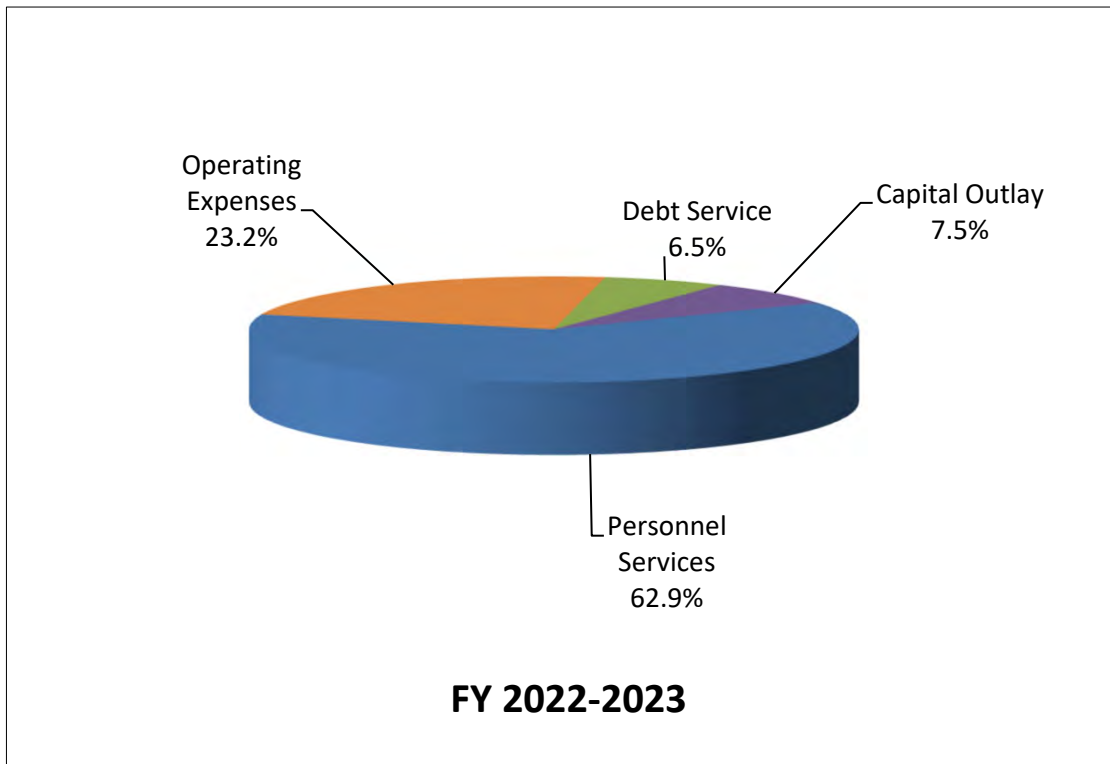
Percent Change from Prior Year



Summary - General Fund

Expenditures by Category

Expenditures by Category

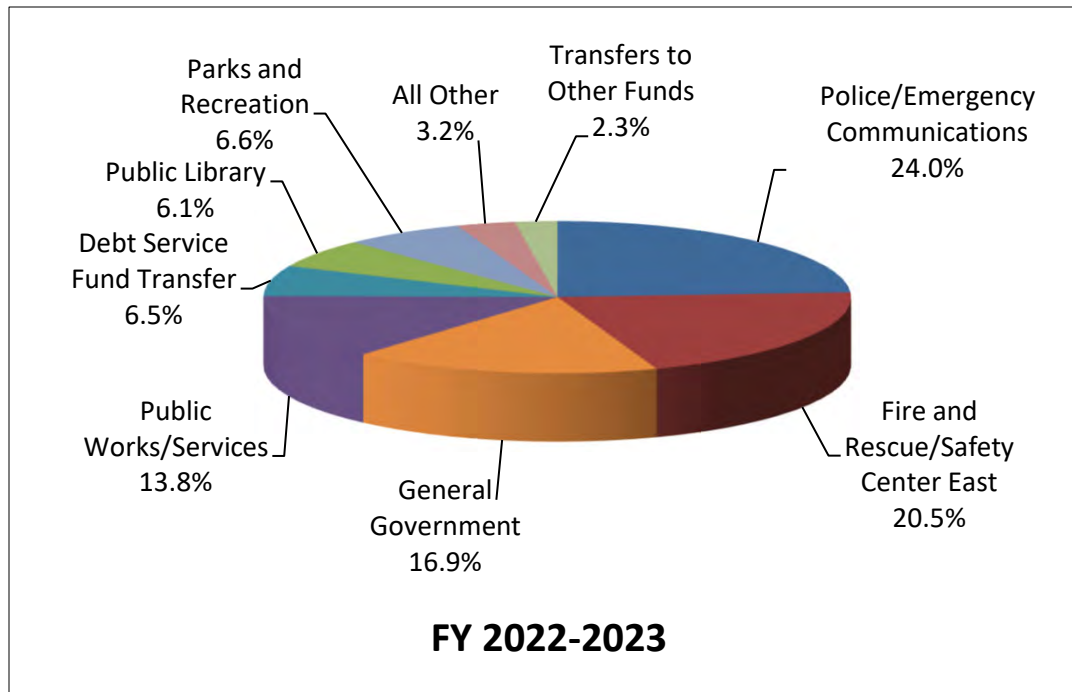


	2021-22 Amount	BUDGET %	2022-23 Amount	BUDGET %	CHANGE Dollars	%
Personnel Services (Salaries and Benefits)	\$ 27,150,420	62.5%	\$ 30,079,035	62.9%	\$ 2,928,615	10.8%
Operating Expenses	\$ 9,709,890	22.4%	\$ 11,083,350	23.2%	\$ 1,373,460	14.1%
Debt Service	\$ 2,995,000	6.9%	\$ 3,095,000	6.5%	\$ 100,000	3.3%
Capital Outlay	3,574,180	8.2%	\$ 3,578,420	7.5%	\$ 4,240	0.1%
TOTAL EXPENDITURES	43,429,490	100.0%	\$ 47,835,805	100.0%	\$ 4,406,315	10.1%

Summary - General Fund

Expenditures by Department

Expenditures by Department



	2021-2022 Amount	BUDGET %	2022-2023 Amount	BUDGET %
Police/Emergency Communications	10,404,885	24.0%	11,484,060	24.0%
Fire and Rescue/Safety Center East	8,975,455	20.7%	9,818,590	20.5%
General Government	7,279,600	16.8%	8,096,825	16.9%
Public Works/Services	5,758,745	13.3%	6,577,830	13.8%
Debt Service Fund Transfer	2,995,000	6.9%	3,095,000	6.5%
Public Library	2,811,620	6.5%	2,925,405	6.1%
Parks and Recreation	2,732,525	6.3%	3,177,140	6.6%
All Other	1,401,660	3.2%	1,545,955	3.2%
Transfers to Other Funds	1,070,000	2.5%	1,115,000	2.3%
TOTAL EXPENDITURES	\$43,429,490	100%	\$47,835,805	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 2022	Budget FY 2023	Increase/ - Decrease	Percent Change
City Commission	226,805	226,955	150	0.1%
City Court	44,300	44,715	415	0.9%
City Manager's Office	477,255	521,060	43,805	9.2%
Elections	-	52,000	52,000	0.0%
Finance	1,047,275	1,103,365	56,090	5.4%
City Recorder	166,405	176,990	10,585	6.4%
Legal Services	263,995	307,815	43,820	16.6%
Technology	2,313,175	2,509,905	196,730	8.5%
Geographic Information Systems	393,295	407,145	13,850	3.5%
Human Resources	571,890	663,960	92,070	16.1%
Community Relations	356,925	421,240	64,315	18.0%
Planning	494,770	610,770	116,000	23.4%
Codes Enforcement	923,510	1,050,905	127,395	13.8%
Insurance/Other Benefits	866,400	976,470	110,070	12.7%
Police Department	9,480,885	10,467,260	986,375	10.4%
Police Department Headquarters	439,300	528,800	89,500	20.4%
Fire and Rescue Department	8,890,855	9,727,235	836,380	9.4%
Safety Center East	84,600	91,355	6,755	8.0%
Public Works	3,689,185	4,161,980	472,795	12.8%
Storm Drainage	50,000	50,000	-	0.0%
Street Lighting	405,000	420,000	15,000	3.7%
Traffic Signalization	393,785	508,940	115,155	29.2%
Service Center	369,195	428,300	59,105	16.0%
Engineering Services	851,580	1,008,610	157,030	18.4%
Public Health	92,690	113,315	20,625	22.3%
Parks and Recreation	2,732,525	3,177,140	444,615	16.3%
Public Library	2,811,620	2,925,405	113,785	4.0%
Education	244,400	244,400	-	0.0%
Economic Development	10,000	10,000	-	0.0%
Historic Sites	188,170	201,770	13,600	7.2%
Transfer to Capital Projects Fund	-	-	-	0.0%
Transfer of Fund Balance to CPF	-	-	-	0.0%
Transfer to Debt Service Fund	2,995,000	3,095,000	100,000	3.3%
Transfer to Municipal Center Fund	695,000	740,000	45,000	6.5%
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	488,000	3,300	0.7%
Total Expenditures and Other Uses	\$ 43,429,490	\$ 47,835,805	\$ 4,406,315	10.1%

Summary - General Fund

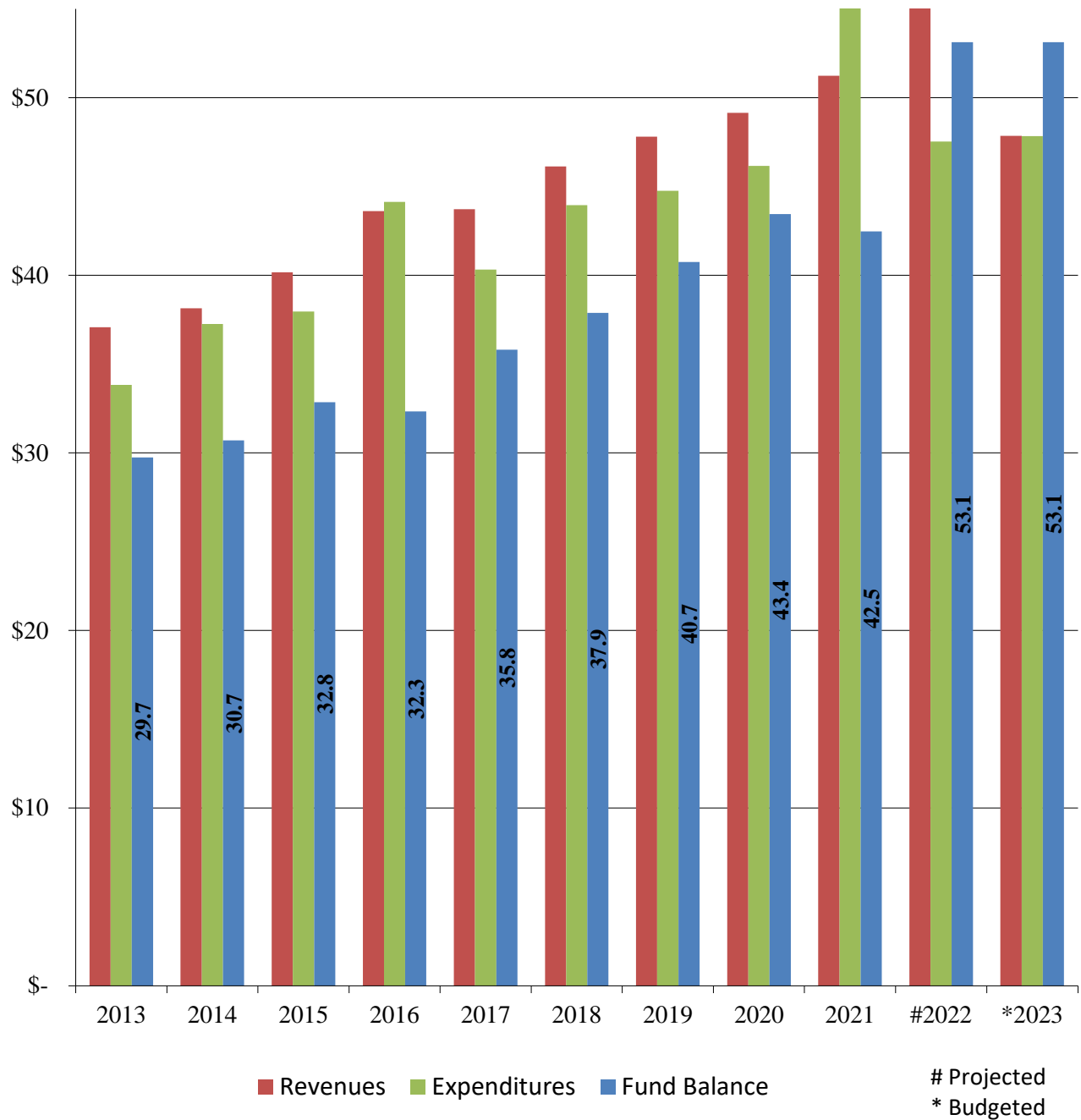
Capital Outlay - Expenditures by Activity

<u>Activity</u>	<u>Account #</u>	<u>Description</u>	<u>Cost</u>	<u>Total</u>
Information/Tech	41640-88930	(1) Equip. Repl. Fund Contribution	725,000	
Information/Tech	41640-89540	Miscellaneous Hardware	10,000	
Information/Tech	41640-89540	(1) New Network Switch	15,000	
Information/Tech	41640-89550	(1) Imaging Software for PC's	8,500	
Information/Tech	41640-89555	Miscellaneous Infrastructure	6,000	764,500
Police Department	42100-88930	(1) Equip. Repl. Fund Contribution	620,000	
Police Department	42100-89560	Miscellaneous Technology	5,000	625,000
Fire Department	42200-88930	(1) Equip. Repl. Fund Contribution	435,000	
Fire Department	42200-89530	(1) Lifepak 15 Defibrillator	15,000	
Fire Department	42200-89530	(1) Replacement Drone	6,900	
Fire Department	42200-89530	(1) Gear Dryer	8,800	465,700
Safety Center East	42210-89530	(1) Gear Dryer Safety Center East	7,500	7,500
Public Works	43120-88930	(1) Equip. Repl. Fund Contribution	310,000	
Public Works	43120-82640	Street Resurfacing	800,000	
Public Works	43120-89530	(1) Snow Plow	7,000	
Public Works	43120-89530	(1) Tailgate Salt Spreader for 1-ton	7,800	
Public Works	43120-89530	(1) Salt Spreader for Pick-up	7,700	
Public Works	43120-89530	(1) Truck Safety Lighting	6,000	1,138,500
Storm Drainage	43150-89440	Subdivision Improvements	50,000	50,000
Traffic Signalization	43165-88930	(1) Equip. Repl. Fund Contribution	16,500	
Traffic Signalization	43165-89530	Reflective Signal Back Plates	10,330	
Traffic Signalization	43165-89530	(8) Gas Powered Generators	10,390	
Traffic Signalization	43165-89530	Patch & Splice Module	13,000	
Traffic Signalization	43165-89530	Battery Backup Replacements	11,500	61,720
Parks & Recreation	44400-88930	(1) Equip. Repl. Fund Contribution	36,500	
Parks & Recreation	44400-89530	(1) 3505-D Mower	40,000	
Parks & Recreation	44400-89530	(1) Zero Turn Mower	15,000	
Parks & Recreation	44400-89530	(2) Buffalo Turbine Blowers	15,000	
Parks & Recreation	44400-89530	(1) Plow and Mounting Kit	9,000	115,500
Transfer to FMF	52000-88085	Miscellaneous Facility Maintenance	350,000	350,000
TOTAL			\$ 3,578,420	\$ 3,578,420

Summary - General Fund

Revenues, Expenditures, and Unassigned Fund Balances

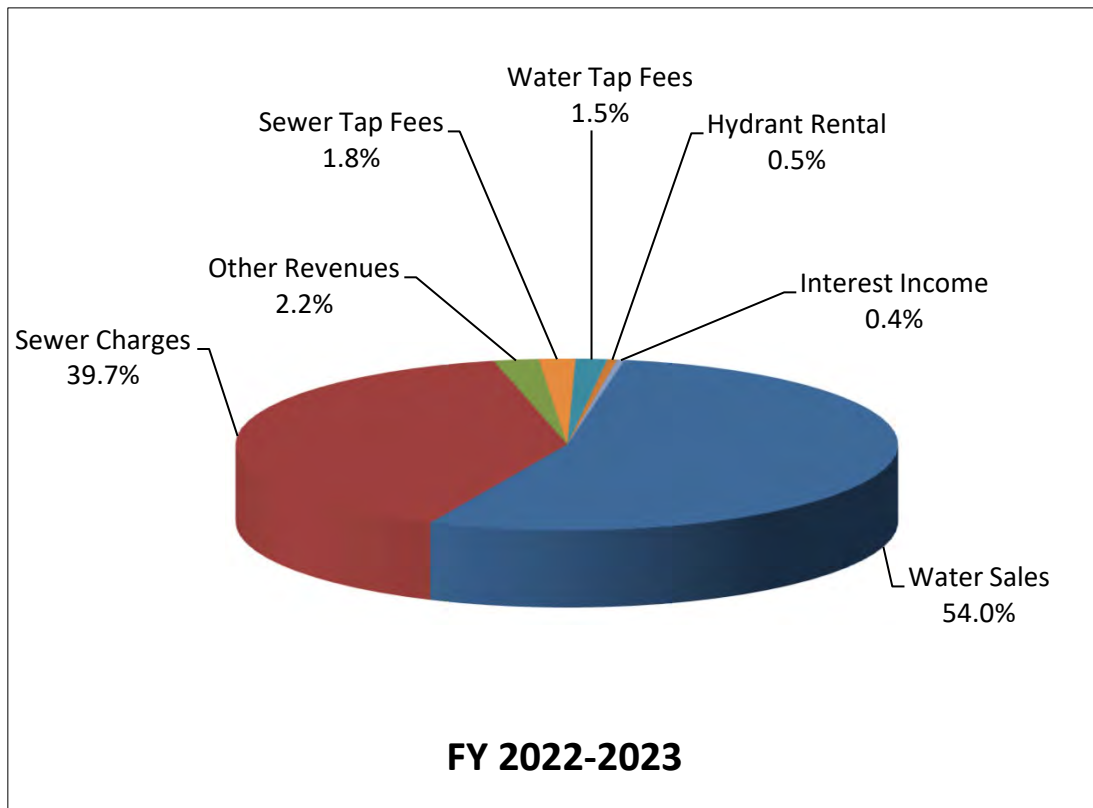
Millions



Summary - Water & Sewer Fund

Operating Revenues

Operating Revenues

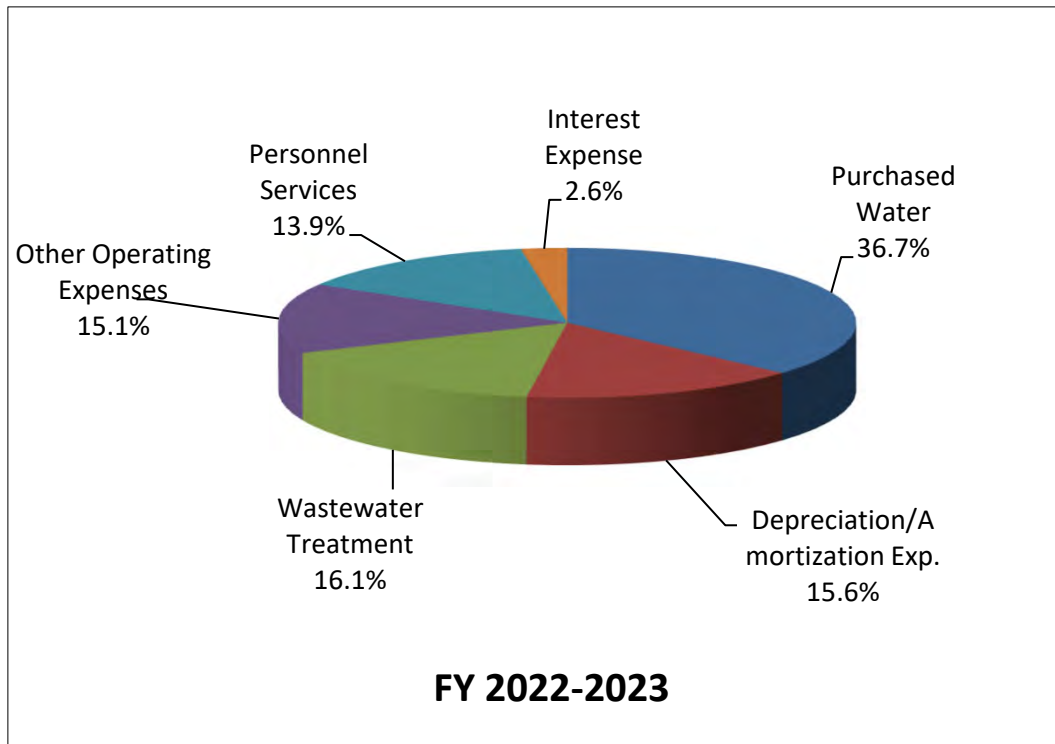


	2021-22	BUDGET	2022-23	BUDGET	CHANGE	
	Amount	%	Amount	%	Dollars	%
Water Sales	\$ 10,852,030	54.1%	\$ 11,354,065	54.0%	\$ 502,035	4.6%
Sewer Charges	7,981,865	39.8%	8,339,850	39.7%	\$ 357,985	4.5%
Other Revenues	435,315	2.2%	462,570	2.2%	\$ 27,255	6.3%
Sewer Tap Fees	325,000	1.6%	375,000	1.8%	\$ 50,000	15.4%
Water Tap Fees	285,000	1.4%	325,000	1.5%	\$ 40,000	14.0%
Hydrant Rental	100,000	0.5%	100,000	0.5%	\$ -	0.0%
Interest Income	75,000	0.4%	75,000	0.4%	-	0.0%
	\$ 20,054,210	100%	\$ 21,031,485	100%	\$ 977,275	4.9%

Summary - Water & Sewer Fund

Operating Expenses

Operating Expenses (Excludes Capital Improvements)



	2021-22 Amount	BUDGET %	2022-23 Amount	BUDGET %	CHANGE	
					Dollars	%
Purchased Water	\$ 7,765,065	39.0%	\$ 7,370,400	36.7%	\$ (394,665)	-5.1%
Depreciation/Amortization Exp.	3,127,200	15.7%	3,127,200	15.6%	\$ -	0.0%
Wastewater Treatment	3,195,500	16.0%	3,243,500	16.1%	\$ 48,000	1.5%
Other Operating Expenses	2,919,705	14.7%	3,042,595	15.1%	\$ 122,890	4.2%
Personnel Services	2,487,605	12.5%	2,789,210	13.9%	\$ 301,605	12.1%
Interest Expense	426,815	2.1%	519,670	2.6%	92,855	21.8%
TOTAL OPERATING EXPENSES	\$ 19,921,890	100.0%	\$ 20,092,575	100.0%	\$ 170,685	0.9%

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 2023 budget. The plan is updated every year, and projects in years two through six may be added, deleted, or changed in terms of scheduling in future updates of the plan.

Summary Overview

The proposed FY 2023-2028 Capital Improvements Program is an ambitious plan that calls for the investment of **\$157,935,000** 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 **\$25.7 million** of the **\$158 million** program (16%) is dependent upon utilization of inter-governmental revenues (state, federal, and county), targeted mostly to annual street repaving over the next six years, drainage improvements, pedestrian crossing and traffic signal upgrades, and the sewer storage facility.

The net local investment of **\$132 million** over six-years will require a significant funding commitment, including direct support of over **\$113.2 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 **\$19.0 million**, including \$9.0 million proposed in FY 2023 for the Ragsdale Road widening and streetlight retrofit projects, an additional \$5.0 million in FY 2025 to provide funding for development of a new Parks Department operations facility, and \$5.0 million in FY 2027 for the Split Log Road Phase 3 widening project.

Capital Improvements Program

Total costs in the major program areas over the next six years (FY 2023-2028) are summarized below:

Transportation	\$80,320,000	50.9%
Utilities	33,295,000	21.0%
Facilities & Equipment	22,865,000	14.5%
Storm Drainage	8,350,000	5.3%
Technology	6,650,000	4.2%
Parks & Recreation	<u>6,455,000</u>	<u>4.1%</u>
TOTAL	\$157,935,000	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 six-year plan includes phased funding for three significant road widening projects. These projects are Ragsdale Road widening from the Glenellen subdivision west to Split Log Road (\$14.7 million), Split Log Road widening from Sam Donald Road to Sunset Road (\$17.9 million) and Sunset Road from Ragsdale Road east to the city limits at Waller Road (\$5.2 million). This latter project is programmed to begin in the last years of the six-year plan and will have additional costs beyond the 2028 end of this plan. The plan also provides funding of \$10.7 million currently projected as the City's share of costs associated with the City of Franklin managed project to extend McEwen Drive east of Wilson Pike through the Taramore subdivision.

The City will maintain a significant commitment to street resurfacing over the six-year period in the total amount of \$16.5 million. The FY 2023 proposed resurfacing funding level is \$2.6 million. The City's ability to increase 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 \$4.7 million programmed, including funding for completion of a multiuse trail connector along Franklin Road between Murray Lane and Concord Road. Additional funding via state grants will continue to be pursued to supplement or offset this allocation of local funds.

The primary focus of the [General Facilities and Equipment](#) program over the next six years will continue to be on construction and renovation of city facilities and the planned, systematic replacement of large equipment. Funding (\$1.5 million) is provided for completion of Fire Station 5 on Split Log Road in early FY 2023. The planned construction of a new Parks Department office facility within Crockett Park has been programmed in FY 2025 (\$5.4 million). Renovations and upgrades to both the Service Center (\$1.5 million) and Municipal Center (\$2.5 million) are also included in the plan. Annual funding from the Facilities Maintenance Fund is also programmed throughout the six-year period to assure proper upkeep of various city facilities.

The six-year plan maintains the ongoing effort to accumulate funding annually for the periodic replacement and upgrade of essential vehicles and heavy equipment. This systematic approach will allow for almost \$8.9 million in vehicles and equipment (costing more than \$45,000 per unit) to be replaced over the next six years. This reserve allows us to avoid an adverse budgetary impact in a single year.

The proposed six-year [Utilities](#) program includes funding balanced between maintenance of existing infrastructure and long-term capacity planning for both the water and sewer systems. The six-year plan provides for a \$6.2 million investment to

Capital Improvements Program

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 (\$10.2 million) in the replacement of aging water system infrastructure.

While the heaviest phase of sewer rehabilitation work was completed several years ago, an annual commitment to continue rehabilitation efforts is required, with \$4.5 million provided over the six-year plan. Beyond rehabilitation, significant funding is committed 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 \$8.5 million is programmed over the six-year CIP period for sewer capacity projects, including completion of a wet weather storage tank adjacent to the Brentwood pump station and initial planning for a second tank as previously identified in the sewer system master plan.

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. Approximately \$4.5 million is allocated for computer equipment and hardware upgrades and replacements over six years. Funding of \$935,000 is provided for extension of the City's fiber network system to additional city facilities as well as systematic replacement and upgrade of existing fiber network segments, portions of which are nearing twenty years old.

The [Parks and Recreation](#) program over the next six years reflects funding (\$2.6 million) for the development of Windy Hill Park on Old Smyrna Road. Master planning of this new park will begin in spring 2022 with construction expected to begin in spring of calendar year 2023 and completion in early calendar year 2024. The six-year plan also continues a significant funding commitment (\$1.43 million) for proactive major maintenance projects within existing park facilities, including potential replacement of the community playground and Eddy Arnold Amphitheatre roof.

The [Storm Drainage](#) program reflects a significant increase in funding due to the City Commission's decision to reserve approximately \$7.7 million in American Rescue Plan funds for completion of a citywide stormwater master plan and implementation of maintenance and capital projects identified in the master plan. In addition, funding is continued for ongoing maintenance and replacement of aging stormwater drainage pipes across the city.

Capital Improvements

Major Improvement Projects (FY 2022 - 2023, Greater than \$500,000)

General Facilities and Equipment

Equipment/Vehicles	\$ 1,115,000
Fire Station 5	\$ 1,555,000
Municipal Center Renovation	\$ 620,000

Technology

Computer Equipment	\$ 565,000
Fiber Network	\$ 535,000

Transportation

Bike and Pedestrian Improvements	\$ 640,000
McEwen Drive	\$ 2,600,000
Murray Lane / Holly Tree Gap Intersection	\$ 940,000
Ragsdale Road	\$ 1,220,000
Street Lighting	\$ 4,000,000
Street Resurfacing	\$ 2,600,000
Traffic Signal Upgrades	\$ 610,000

Storm Drainage

Subdivision Drainage	\$ 1,600,000
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Parks and Recreation

Crockett Park	\$ 955,000
Windy Hill Park	\$ 780,000

Utilities

Miscellaneous Sewer Additions	\$ 500,000
Sewer System Capacity Improvements	\$ 5,860,000
Sewer Rehabilitation Program	\$ 990,000

ANNUAL OPERATING IMPACT - CAPITAL IMPROVEMENTS PROGRAM

FISCAL YEAR 2023 - 2028 (000'S)

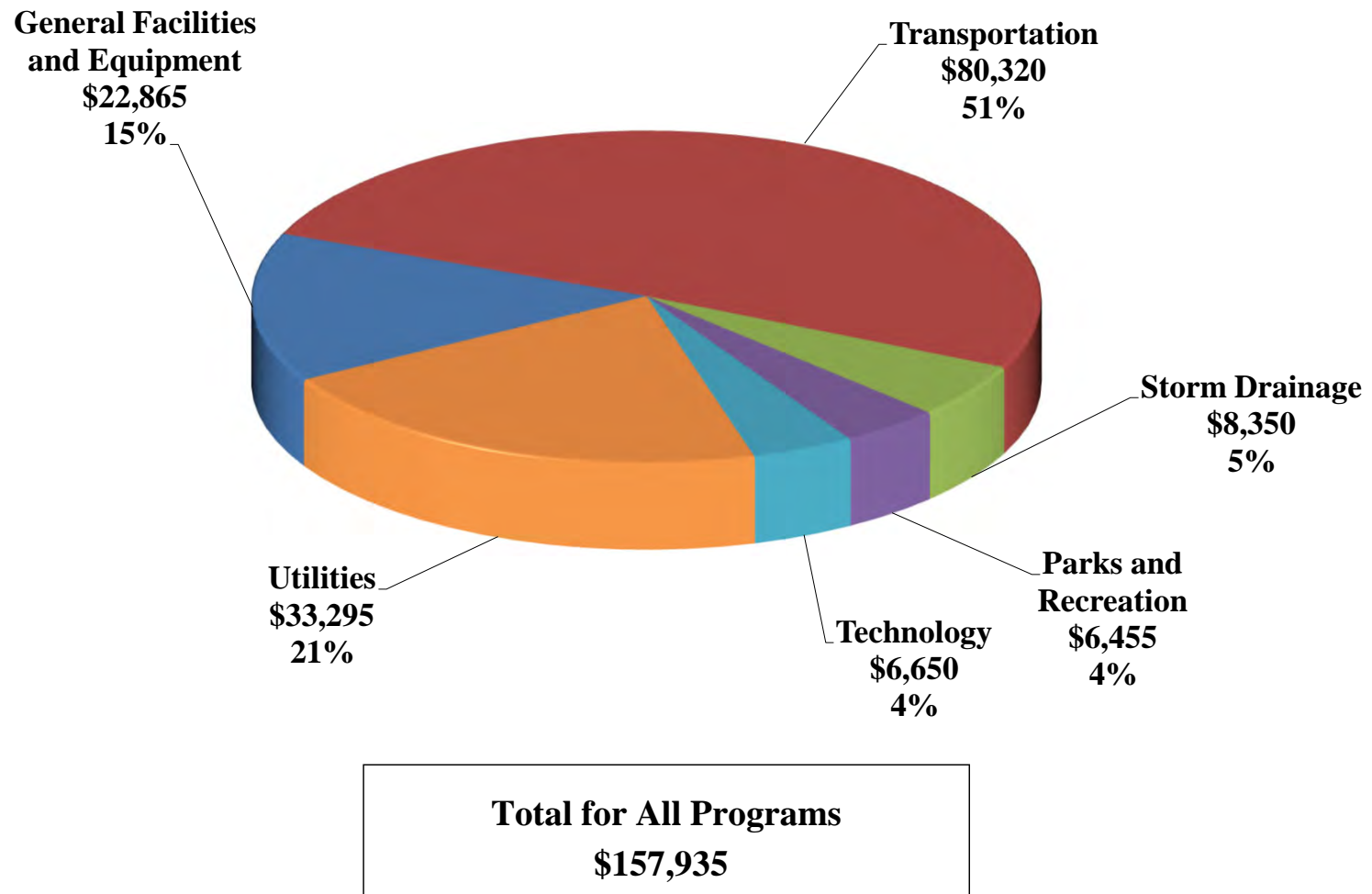
<u>Programs</u>	<u>Projects</u>	<u>Personnel Services</u>	<u>Operating Expenditures</u>	<u>Debt Service</u>	<u>Total Operating Budget Impact</u>	<u>Program Totals</u>
General Facilities and Equip	Community Identity Features	-	-	-	-	
	Community Planning	-	-	-	-	
	Equipment and Vehicles	-	-	-	-	
	Fire Stations	500	75	-	575	
	Library	-	(5)	-	(5)	
	Municipal Center	-	15	-	15	
	Park Operations Facility	-	100	400	500	
	Police Headquarters	-	515	975	1,490	
	Safety Center East	-	-	-	-	
	Service Center	-	-	-	-	
	Total - General Facilities					2,575
Technology	Computer Equipment	-	-	-	-	
	Emergency Communications Center	-	-	-	-	
	Fiber Network	-	1	-	1	
	Radio System	-	400	-	400	
	Security System	-	25	-	25	
	Software Systems	-	40	-	40	
	Warning Sirens	-	1	-	1	
	Total - Technology					467
Transportation	ADA Retrofits	-	-	-	-	
	Bike and Pedestrian	-	5	-	5	
	Johnson Chapel Road	-	10	-	10	
	Franklin Road - South	-	-	-	-	
	McEwen Drive	-	-	-	-	
	Murray Lane	-	2	-	2	
	Ragsdale Road	-	10	400	410	
	Split Log Road Phase 3	-	15	400	415	
	Street Lighting	-	(320)	320	-	
	Street Resurfacing	-	(10)	-	(10)	
	Sunset-Ragsdale Realignment	-	3	-	3	
	Sunset Road Phase 2 (Concord to Ragsdale)	-	3	-	3	

ANNUAL OPERATING IMPACT - CAPITAL IMPROVEMENTS PROGRAM

FISCAL YEAR 2023 - 2028 (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)	-	15	-	15	
	Traffic Signal Upgrades	-	10	-	10	
	Wilson Pike	-	-	-	-	
	Total - Transportation					863
Storm Drainage	Subdivision Drainage	-	-	-	-	
	Tara Drive	-	-	-	-	
	Total - Storm Drainage					-
Parks and Recreation	Crockett Park	-	5	-	5	
	Deerwood Arboretum	-	1	-	1	
	Flagpole and Wikle	-	-	-	-	
	Granny White Park	-	-	-	-	
	Marcella Vivrette Smith Park	-	(2)	-	(2)	
	Margaret Powell Park	-	-	-	-	
	Owl Creek Park	-	-	-	-	
	Patriot Park	-	-	-	-	
	River Park	-	-	-	-	
	Tower Park	-	-	-	-	
	Windy Hill Park	-	50	-	50	
	Total - Parks/Recreation					54
Utilities	Miscellaneous Sewer Service Additions	-	5		5	
	Miscellaneous Sewer System Improvements	-	-		-	
	Miscellaneous Water System Improvements	-	5		5	
	Sewer Rehabilitation Program	-	-	-	-	
	Sewer System Capacity Improvements	-	50	-	50	
	Sewer Lift Station Rehabilitation	-	(15)	-	(15)	
	Water Line Replacement Program	-	(10)	-	(10)	
	Water System Capacity Improvements	-	-	-	-	
	Total - Utilities					35
TOTALS - ALL PROGRAMS		\$ 500	\$ 999	\$ 2,495	\$ 3,994	\$ 3,994

**City of Brentwood, Tennessee
Capital Improvements Program
Fiscal Years 2023-2028
Program Expenditures
(000's)**



City of Brentwood, Tennessee
Capital Improvements Program
Fiscal Year 2023 - 2028
Program Expenditures - Summary
(000's)

<u>Program</u>	Projected FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total 6 Years 2023-2028
General Facilities and Equipment	8,970	4,125	3,675	6,635	3,160	2,585	2,685	22,865
Technology	1,950	1,755	820	1,280	1,145	1,060	585	6,645
Transportation	9,095	14,115	11,475	14,995	15,345	12,595	11,795	80,320
Storm Drainage	500	1,600	3,450	2,850	150	150	150	8,350
Parks and Recreation	3,900	2,140	3,110	670	245	145	145	6,455
Utilities	5,790	12,335	5,820	3,450	1,390	4,910	5,390	33,295
Grand Total	30,205	36,070	28,350	29,880	21,435	21,445	20,750	157,930

City of Brentwood, Tennessee
Capital Improvements Program
Fiscal Year 2023 - 2028
Sources of Funds - Summary
(000's)

<u>Source</u>	Projected FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total 6 Years 2023-28
Capital Projects Fund	9,850	9,620	2,850	2,855	-	-	-	15,325
Emergency Communications District Fund	1,190	15	10	5	60	15	145	250
Equipment Replacement Division	2,115	1,930	1,250	2,190	2,485	3,105	2,795	13,755
Facilities Maintenance Division	1,135	1,005	835	320	320	320	320	3,120
General Fund	850	1,215	5,870	7,945	8,790	6,010	8,510	38,340
General Fund (Unrestricted Balance)	-	-	-	3,000	3,000	-	-	6,000
General Obligation Bond Proceeds	-	5,220	3,780	5,000	-	5,000	-	19,000
Municipal Center Fund	120	620	1,380	170	170	170	170	2,680
Private Sources	1,525	45	5	5	635	5	5	700
Public Works Project Fee Fund	-	-	-	320	2,680	-	1,500	4,500
Inter-Governmental Sources	5,925	7,215	4,485	2,700	-	-	-	14,400
State Street Aid Fund	1,700	1,800	1,900	1,900	1,900	1,900	1,900	11,300
Water and Sewer Fund	395	5,255	3,515	2,370	1,005	3,010	5,190	20,345
Water Tap Fees and NCGUD Tap Fees	40	815	2,430	1,060	350	1,870	175	6,700
Sewer Tap Fees	360	1,315	40	40	40	40	40	1,515
Water & Sewer Bond/Note Proceeds	5,000	-	-	-	-	-	-	-
Grand Total	30,205	36,070	28,350	29,880	21,435	21,445	20,750	157,930

City of Brentwood, Tennessee
Capital Improvements Program
Fiscal Years 2023 - 2028
Summary - All Projects
(000's)

		Projected FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total 6 Years 2023-2028
General Facilities	Community Identity Features	10	115	50	15	15	15	15	225
	Community Planning	-	-	60	75	-	-	-	135
	Equipment and Vehicles	2,330	1,115	860	990	1,410	2,125	2,375	8,875
	Fire Stations	5,725	1,555	-	-	-	150	-	1,705
	Library	445	120	400	50	50	50	50	720
	Municipal Center	120	620	1,880	170	170	170	170	3,180
	Park Operations Facility	-	-	200	5,200	-	-	-	5,400
	Police Headquarters	165	100	-	-	-	-	-	100
	Safety Center East	55	25	25	25	25	25	25	150
	Service Center	120	475	200	110	1,490	50	50	2,375
	Total - General Facilities	8,970	4,125	3,675	6,635	3,160	2,585	2,685	22,865
Technology	Computer Equipment	395	795	750	1,035	925	985	560	5,050
	Emergency Communications Center	1,090	160	-	-	-	-	-	160
	Fiber Network	35	535	400	-	-	-	-	935
	Radio System	-	145	-	-	-	-	-	145
	Security System	115	-	-	-	-	-	-	-
	Software Systems	315	120	40	25	25	25	25	260
	Warning Sirens	-	-	-	50	-	50	-	100
	Total - Technology	1,950	1,755	1,190	1,110	950	1,060	585	6,650
Transportation	ADA Retrofits	50	455	335	300	300	300	300	1,990
	Bike and Pedestrian	135	640	1,850	550	550	550	550	4,690
	Johnson Chapel Road	-	40	-	-	-	-	-	40
	Franklin Road - South	5,060	65	-	-	-	-	-	65
	McEwen Drive	240	2,600	85	3,500	4,500	-	-	10,685
	Murray Lane	95	940	830	-	-	-	-	1,770
	Ragsdale Road	320	1,220	3,780	7,000	2,700	-	-	14,700
	Split Log Road Phase 3	300	470	750	700	4,000	8,000	4,000	17,920
	Street Lighting	95	4,000	20	20	20	20	20	4,100
	Street Resurfacing	2,500	2,600	2,700	2,800	2,800	2,800	2,800	16,500
	Sunset-Ragsdale Realignment	-	200	-	-	-	-	-	200
	Sunset Road Phase 2 (Concord to Ragsdale)	-	100	-	-	-	-	-	100
	Sunset Road Phase 3 (Ragsdale to Waller)	-	-	-	-	350	800	4,000	5,150
	Traffic Signal Upgrades	300	610	1,125	125	125	125	125	2,235

City of Brentwood, Tennessee
Capital Improvements Program
Fiscal Years 2023 - 2028
Summary - All Projects
(000's)

		Projected FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total 6 Years 2023-2028
	Wilson Pike	-	175	-	-	-	-	-	175
	Total - Transportation	9,095	14,115	11,475	14,995	15,345	12,595	11,795	80,320
Storm Drainage	Subdivision Drainage	400	1,600	3,450	2,850	150	150	150	8,350
	Tara Drive	100	-	-	-	-	-	-	-
	Total - Storm Drainage	500	1,600	3,450	2,850	150	150	150	8,350
Parks/Recreation	Crockett Park	1,795	955	1,075	525	75	75	75	2,780
	Deerwood Arboretum	-	10	50	75	-	-	-	135
	Flagpole and Wikle	30	-	15	-	-	-	-	15
	Granny White Park	1,795	105	50	50	50	50	50	355
	Marcella Vivrette Smith Park	65	145	60	20	120	20	20	385
	Margaret Powell Park	10	-	-	-	-	-	-	-
	Owl Creek Park	80	35	60	-	-	-	-	95
	Patriot Park	-	50	-	-	-	-	-	50
	River Park	-	40	-	-	-	-	-	40
	Tower Park	25	20	-	-	-	-	-	20
	Windy Hill Park	100	780	1,800	-	-	-	-	2,580
	Total - Parks/Recreation	3,900	2,140	3,110	670	245	145	145	6,455
Utilities	Miscellaneous Sewer Service Additions	35	500	45	45	45	45	45	725
	Miscellaneous Sewer System Improvements	10	115	110	110	110	110	110	665
	Miscellaneous Water System Improvements	5	175	110	110	110	110	110	725
	Sewer Rehabilitation Program	215	990	625	1,125	575	575	575	4,465
	Sewer System Capacity Improvements	5,325	5,860	-	-	100	1,000	1,500	8,460
	Sewer Lift Station Rehabilitation	80	1,380	-	-	-	-	-	1,380
	Water Line Replacement Program	80	2,500	2,500	1,000	100	1,200	2,875	10,175
	Water System Capacity Improvements	10	400	2,295	1,060	350	1,870	175	6,150
	Water Tank Improvements	30	415	135	-	-	-	-	550
	Total - Utilities	5,790	12,335	5,820	3,450	1,390	4,910	5,390	33,295
TOTALS		30,205	36,070	28,720	29,710	21,240	21,445	20,750	157,935

City of Brentwood, Tennessee
Capital Improvements Program
Fiscal Years 2023 - 2028
General Facilities and Equipment
(000's)

Projects	Projected FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total 6 Years 2023-2028
Community Identity Features	10	115	50	15	15	15	15	225
Community Planning	-	-	60	75	-	-	-	135
Equipment and Vehicles	2,330	1,115	860	990	1,410	2,125	2,375	8,875
Fire Stations	5,725	1,555	-	-	-	150	-	1,705
Library	445	120	400	50	50	50	50	720
Municipal Center	120	620	1,880	170	170	170	170	3,180
Park Operations Facility	-	-	200	5,200	-	-	-	5,400
Police Headquarters	165	100	-	-	-	-	-	100
Safety Center East	55	25	25	25	25	25	25	150
Service Center	120	475	200	110	1,490	50	50	2,375
Grand Total	8,970	4,125	3,675	6,635	3,160	2,585	2,685	22,865

Source of Funds

Capital Projects Fund	5,960	1,920	-	-	-	-	-	1,920
General Fund	-	-	810	350	1,455	165	15	2,795
General Fund - Unrestricted Balance	-	-	-	-	-	-	-	-
G O Bond Proceeds	-	-	-	5,000	-	-	-	5,000
Equipment Replacement Division	1,790	1,115	860	990	1,410	2,125	2,375	8,875
Facilities Maintenance Division	600	415	475	125	125	125	125	1,390
Inter-Governmental Sources	500	-	-	-	-	-	-	-
Municipal Center Fund	120	620	1,380	170	170	170	170	2,680
Private Sources	-	-	-	-	-	-	-	-
Water and Sewer Fund	-	55	150	-	-	-	-	205
ECD Fund	-	-	-	-	-	-	-	-
Grand Total	8,970	4,125	3,675	6,635	3,160	2,585	2,685	22,865

City of Brentwood, Tennessee
Capital Improvements Program
Fiscal Years 2023 - 2028
Technology Program - Summary
(000's)

<u>Projects</u>	Projected FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total 6 Years 2023-28
Computer Equipment	395	795	750	1,035	925	985	560	5,050
Emergency Communications Center	1,090	160	-	-	-	-	-	160
Fiber Network	35	535	400	-	-	-	-	935
Radio System	-	145	-	-	-	-	-	145
Security System	115	-	-	-	-	-	-	-
Software Systems	315	120	40	25	25	25	25	260
Warning Sirens	-	-	-	50	-	50	-	100
Grand Total	1,950	1,755	1,190	1,110	950	1,060	585	6,650

Source of Funds

Capital Projects Fund	430	885	-	-	-	-	-	885
General Fund	-	-	400	50	-	50	-	500
General Fund - Unrestricted Balance	-	-	-	-	-	-	-	-
G O Bond Proceeds	-	-	-	-	-	-	-	-
Equipment Replacement Division	325	815	760	1,030	880	980	420	4,885
Facilities Maintenance Division	-	-	-	-	-	-	-	-
Inter-Governmental Sources	-	-	-	-	-	-	-	-
Municipal Center Fund	-	-	-	-	-	-	-	-
Water and Sewer Fund	5	40	20	25	10	15	20	130
ECD Fund	1,190	15	10	5	60	15	145	250
Grand Total	1,950	1,755	1,190	1,110	950	1,060	585	6,650

City of Brentwood, Tennessee
Capital Improvements Program
Fiscal Years 2023 - 2028
Transportation
(000's)

Projects	Projected FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total 6 Years 2023-2028
ADA Retrofits	50	455	335	300	300	300	300	1,990
Bike and Pedestrian	135	640	1,850	550	550	550	550	4,690
Johnson Chapel Road	-	40	-	-	-	-	-	40
Franklin Road - South	5,060	65	-	-	-	-	-	65
McEwen Drive	240	2,600	85	3,500	4,500	-	-	10,685
Murray Lane	95	940	830	-	-	-	-	1,770
Ragsdale Road	320	1,220	3,780	7,000	2,700	-	-	14,700
Split Log Road Phase 3	300	470	750	700	4,000	8,000	4,000	17,920
Street Lighting	95	4,000	20	20	20	20	20	4,100
Street Resurfacing	2,500	2,600	2,700	2,800	2,800	2,800	2,800	16,500
Sunset-Ragsdale Realignment	-	200	-	-	-	-	-	200
Sunset Road Phase 2 (Concord to Ragsdale)	-	100	-	-	-	-	-	100
Sunset Road Phase 3 (Ragsdale to Waller)	-	-	-	-	350	800	4,000	5,150
Traffic Signal Upgrades	300	610	1,125	125	125	125	125	2,235
Wilson Pike	-	175	-	-	-	-	-	175
Grand Total	9,095	14,115	11,475	14,995	15,345	12,595	11,795	80,320

Source of Funds

Capital Projects Fund	1,360	5,115	1,050	2,855	-	-	-	9,020
General Fund	800	1,165	3,510	6,870	7,085	5,645	8,345	32,620
General Fund - Unrestricted Balance	-	-	-	3,000	3,000	-	-	6,000
G O Bond Proceeds	-	5,220	3,780	-	-	5,000	-	14,000
Facilities Maintenance Division	60	50	50	50	50	50	50	300
Private Sources	-	-	-	-	630	-	-	630
Public Works Project Fund	-	-	-	320	2,680	-	1,500	4,500
Inter-Governmental Sources	5,175	765	1,185	-	-	-	-	1,950
State Street Aid Fund	1,700	1,800	1,900	1,900	1,900	1,900	1,900	11,300
Water and Sewer Fund	-	-	-	-	-	-	-	-
Grand Total	9,095	14,115	11,475	14,995	15,345	12,595	11,795	80,320

City of Brentwood, Tennessee
Capital Improvements Program
Fiscal Years 2023 - 2028
Storm Drainage Program - Summary
(000's)

<u>Projects</u>	Projected FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total 6 Years 2023-2028
Subdivision Drainage	400	1,600	3,450	2,850	150	150	150	8,350
Tara Drive	100	-	-	-	-	-	-	-
Grand Total	500	1,600	3,450	2,850	150	150	150	8,350

<u>Source of Funds</u>								
Capital Projects Fund	200	100	-	-	-	-	-	100
General Fund	50	50	150	150	150	150	150	800
G O Bond Proceeds	-	-	-	-	-	-	-	-
Inter-Governmental Sources	250	1,450	3,300	2,700	-	-	-	7,450
Grand Total	500	1,600	3,450	2,850	150	150	150	8,350

City of Brentwood, Tennessee
Capital Improvements Program
Fiscal Years 2023 - 2028
Parks and Recreation Program - Summary
(000's)

<u>Projects</u>	Projected FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total 6 Years 2023-2028
Crockett Park	1,795	955	1,075	525	75	75	75	2,780
Deerwood Arboretum	-	10	50	75	-	-	-	135
Flagpole and Wikle	30	-	15	-	-	-	-	15
Granny White Park	1,795	105	50	50	50	50	50	355
Marcella Vivrette Smith Park	65	145	60	20	120	20	20	385
Margaret Powell Park	10	-	-	-	-	-	-	-
Owl Creek Park	80	35	60	-	-	-	-	95
Patriot Park	-	50	-	-	-	-	-	50
River Park	-	40	-	-	-	-	-	40
Tower Park	25	20	-	-	-	-	-	20
Windy Hill Park	100	780	1,800	-	-	-	-	2,580
Grand Total	3,900	2,140	3,110	670	245	145	145	6,455

Source of Funds

Capital Projects Fund	1,900	1,600	1,800	-	-	-	-	3,400
General Fund	-	-	1,000	525	100	-	-	1,625
General Fund - Unrestricted Balance	-	-	-	-	-	-	-	-
G O Bond Proceeds	-	-	-	-	-	-	-	-
Facilities Maintenance Division	475	540	310	145	145	145	145	1,430
Private Sources	1,525	-	-	-	-	-	-	-
Inter-Governmental Sources	-	-	-	-	-	-	-	-
Water and Sewer Fund	-	-	-	-	-	-	-	-
Grand Total	3,900	2,140	3,110	670	245	145	145	6,455

City of Brentwood, Tennessee
Capital Improvements Program
Fiscal Year 2023 - 2028
Water and Sewer Program - Summary
(000's)

Projects	Projected 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total 6 Years 2023-2028
Miscellaneous Sewer Service Additions	35	500	45	45	45	45	45	725
Miscellaneous Sewer System Improvements	10	115	110	110	110	110	110	665
Miscellaneous Water System Improvements	5	175	110	110	110	110	110	725
Sewer Rehabilitation Program	215	990	625	1,125	575	575	575	4,465
Sewer System Capacity Improvements	5,325	5,860	-	-	100	1,000	1,500	8,460
Sewer Lift Station Rehabilitation	80	1,380	-	-	-	-	-	1,380
Water Line Replacement Program	80	2,500	2,500	1,000	100	1,200	2,875	10,175
Water System Capacity Improvements	10	400	2,295	1,060	350	1,870	175	6,150
Water Tank Improvements	30	415	135	-	-	-	-	550
Grand Total	5,790	12,335	5,820	3,450	1,390	4,910	5,390	33,295

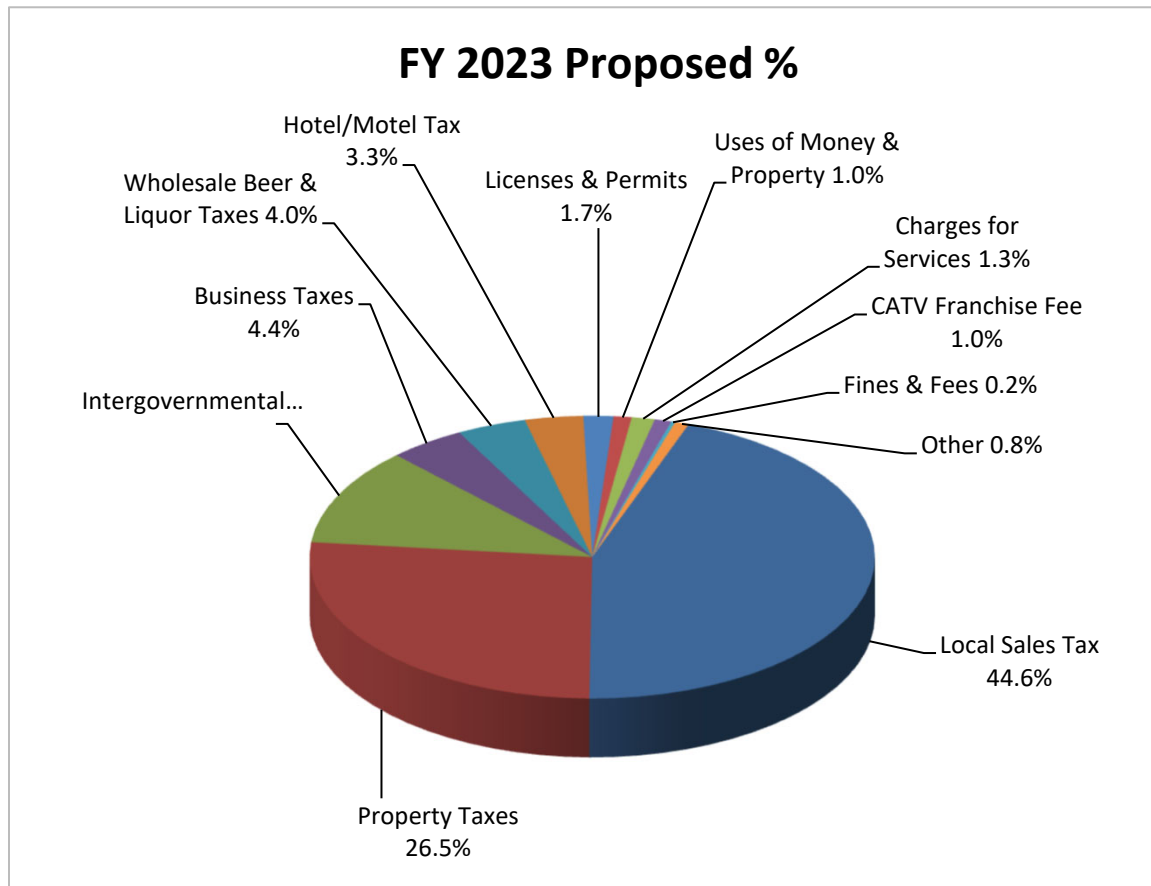
Source of Funds

Water and Sewer Fund	390	5,160	3,345	2,345	995	2,995	5,170	20,010
Water Tap Fees and NCGUD Tap Fees	40	815	2,430	1,060	350	1,870	175	6,700
Sewer Tap Fees	360	1,315	40	40	40	40	40	1,515
Private Sources	-	45	5	5	5	5	5	70
Inter-Governmental Sources	-	5,000	-	-	-	-	-	5,000
Water and Sewer Bond/Note Proceeds	5,000	-	-	-	-	-	-	-
Grand Total	5,790	12,335	5,820	3,450	1,390	4,910	5,390	33,295

GENERAL FUND REVENUE

General Fund Revenue

Major Revenues



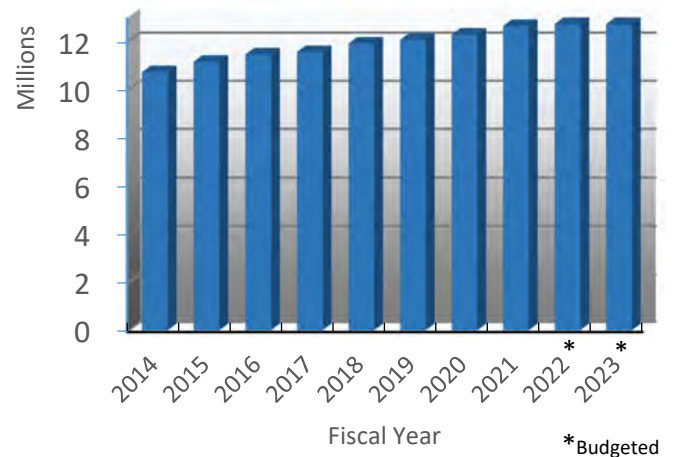
Revenue Source	FY 2023 Proposed	FY 2023 %
Local Sales Tax	\$ 21,315,000	44.6%
Property Taxes	\$ 12,700,000	26.5%
Intergovernmental	\$ 5,327,950	11.1%
Business Taxes	\$ 2,100,000	4.4%
Wholesale Beer & Liquor Taxes	\$ 1,900,000	4.0%
Hotel/Motel Tax	\$ 1,600,000	3.3%
Licenses & Permits	\$ 820,350	1.7%
Uses of Money & Property	\$ 495,100	1.0%
Charges for Services	\$ 632,000	1.3%
CATV Franchise Fee	\$ 460,000	1.0%
Fines & Fees	\$ 110,000	0.2%
Other	\$ 385,250	0.8%
Total General Fund Revenues	\$ 47,845,650	100.0%

General Fund Revenue

Taxes

REAL AND PERSONAL PROPERTY TAX

The proposed property tax rate for FY 2023 remains \$0.29, which will be the same effective tax rate for the 32nd consecutive fiscal year. The budgeted amount for both real and personal property taxes in FY 2023 is \$12,700,000, an increase of \$150,000 or 1.2% from FY 2022. The projected amount is conservatively based on actual assessments for calendar year 2021 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.

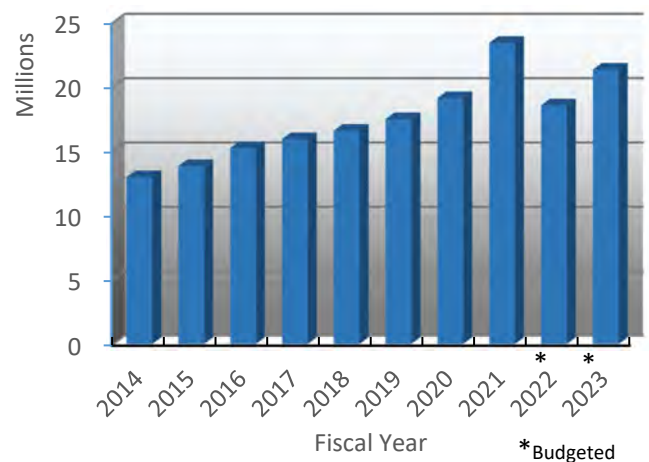


PUBLIC UTILITY PROPERTY TAX

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 2023. The FY 2023 estimate of \$75,000 represents no change from the FY 2022 budget.

LOCAL SALES TAX

Under state law, Brentwood is currently allocated 50% of the 2.75% 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 2023 will be \$21,315,000, an increase of \$2,775,000 or 14.9% from last year's budgeted amount of \$18,540,000. Sales tax collections year to date in FY 2022 are very strong beyond just the impact

General Fund Revenue

Taxes

of the rate increase collections being returned to the City. FY 2022 collections are projected at approximately \$30 million.

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 8.8% in FY 2021 and are approximately 6.7% higher year to date with FY 2022 year-end collections projected at \$900,000. The FY 2023 budgeted revenue is \$700,000, reflecting a \$25,000 increase (3.7%) from the FY 2022 budgeted amount.

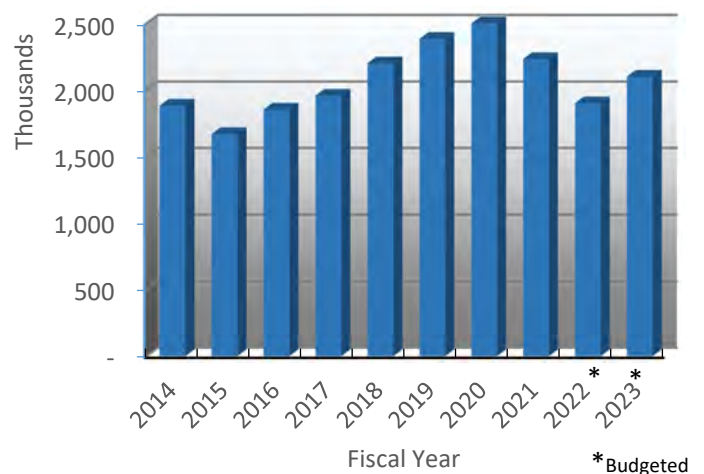
WHOLESALE LIQUOR TAX

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 2023 of \$1,200,000 represents a \$225,000 or 23.1% increase from FY 2022. This budgeted estimate is still conservative given actual collections exceeded \$1.3 million in FY 2021 and are trending toward \$1.7 million for FY 2022 at the time of budget preparation.

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 2023 of \$2,100,000 represents an increase of \$200,000 (10.5%) from FY 2022's budgeted business tax collections. This \$2.1 million budget amount for FY 2023 is conservative given it is 17% less than actual FY 2020 pre-COVID collections of just over \$2.5 million.

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.



HOTEL/MOTEL TAX

The City receives a 4% tax on the cost of hotel/motel room occupancy in Brentwood. The budgeted amount for FY 2023 is \$1,600,000, an increase of \$600,000 (60%) from FY 2022's amount which was still impacted by COVID. This revenue source was the hardest hit by COVID but is showing a strong rebound in FY 2020, up over 142% YTD through

General Fund Revenue

Taxes

February compared to FY 2022. This FY 2023 budget amount remains conservative at 10% less than FY 2019 pre-COVID levels.

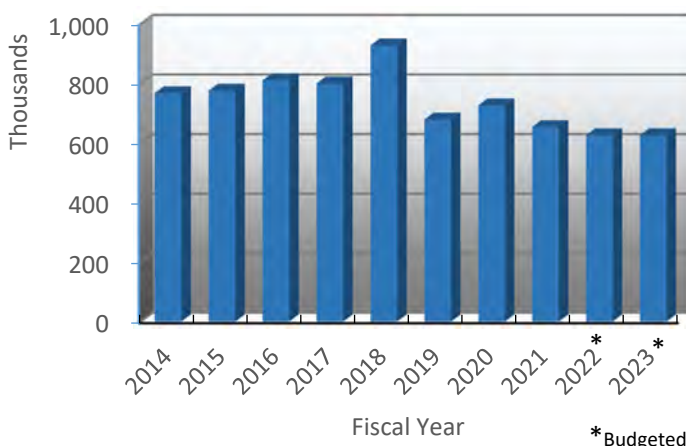
CABLE TELEVISION FRANCHISE TAX

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 2023 budget projection of \$460,000 is down \$15,000 (-3.2%) from the FY 2022 budget. With ever increasing options for non-taxed video services, including Disney+, YouTube TV, Netflix, Hulu, etc. and live streaming apps on mobile devices, a continued flat or slightly downward trend in this revenue source is likely.

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 2023 estimate is \$705,000, a decrease of \$5,000 from the FY 2022 budget. While the City has recently updated permit fee amounts and experienced a slight uptick in new single-family building permits and a strong level of remodel/rebuild projects, the cyclical nature of this revenue source requires a conservative budget approach.



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 2023.

Intergovernmental

TVA PILOT (PAYMENTS IN-LIEU OF TAXES)

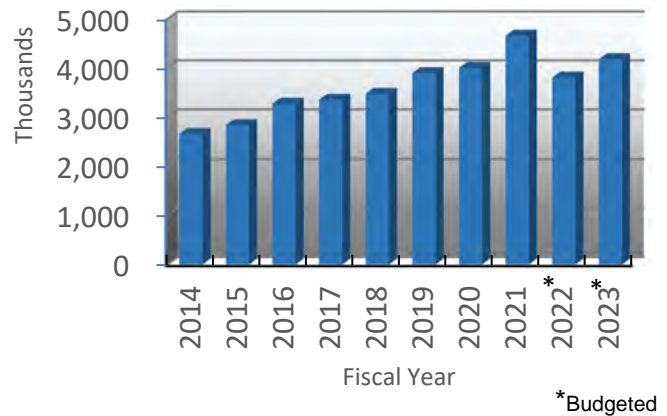
The in-lieu of tax payments provided by the Tennessee Valley Authority (TVA) is based on a percentage of the utilities' power sales within the State of Tennessee which is distributed to cities on a per capita basis. The annual amount received can fluctuate based on TVA operations. The FY 2023 budget amount is \$470,000, down \$30,000 (-6.0%) from FY 2022. FY 2022 actual collections are projected to be \$472,550.

General Fund Revenue

Intergovernmental

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 2023 budget amount is \$4,175,000, which represents a \$375,000 or 9.9% increase from FY 2022. Like local sales tax collections, state shared sales tax collections have remained strong, with the FY 2022 projected actual amount being \$5.0 million.



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 2023 is \$225,000, the same as FY 2022'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 2023 budget estimate is \$87,000, up slightly from the FY 2022 budgeted amount.

CORPORATE EXCISE TAX

This revenue is received from the State on a formula tied to bank profits and is distributed on a situs basis in lieu of payment for intangible personal property taxes. Cities must have levied a property tax in the previous year to be eligible to receive allocations from the State. While recent trends show annual growth in this revenue source, (\$133,000 in FY 2019, \$242,570 in FY 2020, and \$294,780 in FY 2021), projected collections in FY 2022 are down at \$210,000. The budgeted amount for FY 2023 is conservatively set at \$125,000, the same as FY 2022'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 2023 is \$71,950, which reflects no change from the actual FY 2022 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

General Fund Revenue

Other Revenues and Charges for Services

upward in FY 2010 by the State for municipalities to be the same amount as the County fee. The FY 2023 budget is \$200,000, up \$25,000 from the FY 2022 budget amount based actual collection trends the past several fiscal years.

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 2023, the same amount as the FY 2022 budget.

LIBRARY FINES AND CHARGES

The library collects fines for overdue books and other materials not returned on time. Based on recent collection trends, the FY 2023 projection of \$40,000 represents a \$5,000 decrease (-11.1%) from the FY 2022 budget amount.

LIBRARY FEES - NON-RESIDENTS

The library charges an annual user fee of \$50 for non-Brentwood/Williamson County residents and \$65 for non-Williamson County residents for a library card and to receive the same check-out privileges as Brentwood residents who pay for the service through property taxes. The estimated amount for FY 2023 is \$60,000, which is the same as the FY 2022 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 2023 is \$95,000, an increase of \$13,000 from the FY 2022 budget.

The Historic Ravenswood mansion began hosting events in summer of 2014. The estimated rental revenue for FY 2023 is \$200,000, which is the same as the FY 2022 budget.

CELL TOWER RENTAL FEES

The Verizon cell tower in Granny White Park was activated during FY 2020, with a second tower approved and under development. The projected rental revenue in FY 2023 is \$45,000, an increase of \$15,000 from FY 2022 assuming the second tower is completed during FY 2023.

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 2023 is \$75,000, a decrease of

General Fund Revenue

Fines and Fees

\$25,000 (-25%) from FY 2022. 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 2023 revenue estimate is \$35,000, the same as the FY 2022 budget amount.

Uses of Money and Property

INTEREST EARNINGS

The City invests all idle funds within the limits and parameters allowed under state law, with a goal of achieving the highest rate of return possible while maintaining complete security of the funds invested. The City's investment policy allows for funds to be invested in collateralized certificates of deposit, obligations of the US Treasury and the State of Tennessee Local Government Investment Pool (LGIP). The projected interest earned for FY 2023 is \$130,000, an increase of \$40,000 from FY 2022 in anticipation of increases in the Fed Funds rate due to inflationary pressures.

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 2023 is \$125,000, no change from the previous year.

GIS SERVICE FEE

The service fee to the Water Services Department for FY 2023 is \$100,000, no change from FY 2022. The fee covers Geographic Information Systems services (personnel and equipment) used to accurately update the mapping of the Water and Sewer infrastructure system and its field components.

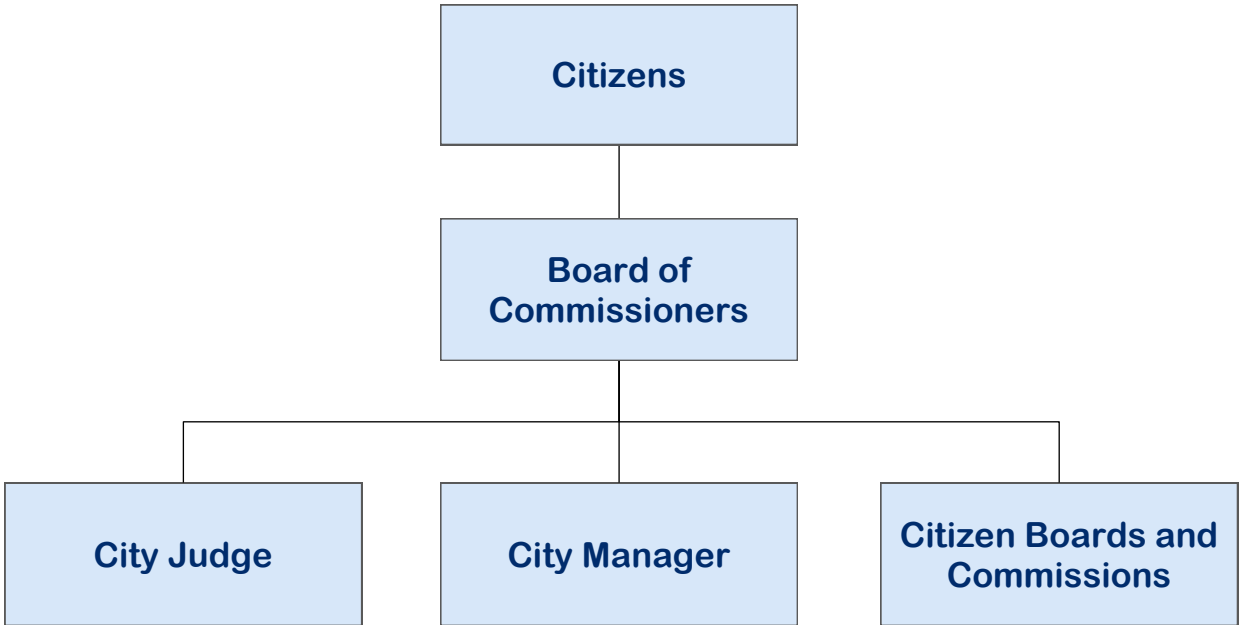
POLICE HEADQUARTERS RENT

With the 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 2023 projected amount for a full year is \$95,000 based on updated market rate comparisons for Class A office space.

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 2020	Actual FY 2021	Budget FY 2022	YTD Actual FY 2022	Budget FY 2023
Personnel Services	\$ 165,699	\$ 165,839	\$ 166,905	\$ 103,128	\$ 166,905
Operating Expenditures	50,456	50,508	59,900	29,738	60,050
Capital Outlay	-	-	-	-	-
Total	\$ 216,155	\$ 216,347	\$ 226,805	\$ 132,866	\$ 226,955

BUDGET COMMENTS & PERFORMANCE MEASURES

This activity primarily provides for the cost of compensation and group life/health insurance benefits for the seven member City Commission. Other expenses include the broadcast of City Commission meetings, City memberships in the Tennessee Municipal League and Greater Nashville Regional Council and attendance at the TML annual conference and other items as may be designated or required by the City Commission. The FY 2023 budget reflects only a slight change in expenditures from FY 2022.

<u>PERFORMANCE MEASURES</u>	<u>Actual FY 2020</u>	<u>Actual FY 2021</u>	<u>Target FY 2022</u>	<u>Target FY 2023</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 2020	Actual FY 2021	Budget FY 2022	YTD-Actual FY 2022	Budget FY 2023
Personnel Services	\$ 1,445	\$ 1,325	\$ 1,300	\$ -	\$ 1,300
Operating Expenditures	38,961	39,694	43,000	31,457	43,415
Capital Outlay	-	-	-	-	-
Total	\$ 40,406	\$ 41,019	\$ 44,300	\$ 31,457	\$ 44,715

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. Expenditures for FY 2023 are only slightly higher than FY 2022.

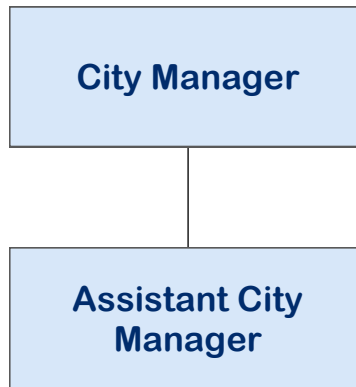
<u>PERFORMANCE MEASURES</u>	<u>Actual CY 2020</u>	<u>Actual CY 2021</u>	<u>Target CY 2022</u>	<u>Target CY 2023</u>
Number of Citations Processed	1,453	1,472	2,500	1,800
Total Traffic Court Cases	200	132	400	250
Motorists Sentenced to Driving School	338	280	550	350

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 2020	Actual FY 2021	Budget FY 2022	YTD ACTUAL FY 2022	Budget FY 2023
Personnel Services	\$ 437,136	\$ 443,133	\$ 466,805	\$ 285,617	\$ 491,410
Operating Expenditures	8,255	5,964	10,450	3,082	29,650
Capital Outlay	-	-	-	-	-
Total	\$ 445,391	\$ 449,097	\$ 477,255	\$ 288,699	\$ 521,060

BUDGET COMMENTS & PERFORMANCE MEASURES

Overall, the budget for the City Manager's office is 9.2% higher than FY 2022 with the increase attributed to the 3% FY 2022 mid-year and 3% FY 2023 market salary adjustments, as well as participation in a joint Management Fellow program with the Municipal Technical Advisory Service (MTAS) and three other middle Tennessee cities. 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 2020</u>	<u>Actual FY 2021</u>	<u>Target FY 2022</u>	<u>Target FY 2023</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 2020</u>	<u>Actual FY 2021</u>	<u>Budget FY 2022</u>	<u>Budget FY 2023</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 2020	Actual FY 2021	Budget FY 2022	YTD Actual FY 2022	Budget FY 2023
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	-	50,637	-	-	52,000
Capital Outlay	-	-	-	-	-
Total	\$ -	\$ 50,637	\$ -	\$ -	\$ 52,000

BUDGET COMMENTS & PERFORMANCE MEASURES

FY 2023 is an election year for the City of Brentwood. The budgeted amount is only slightly higher than the 2021 actual costs based on the assumption that Williamson County will be authorized to continue using the election day voting center system in lieu of multiple precincts.

<u>PERFORMANCE MEASURES*</u>	<u>Actual FY 2020</u>	<u>Actual FY 2021</u>	<u>Target FY 2022</u>	<u>Target FY 2023</u>
Number of registered voters in Brentwood	33,363	34,830	35,600	35,900
Voter registration forms processed (countywide)	15,732	21,240	16,000	25,000

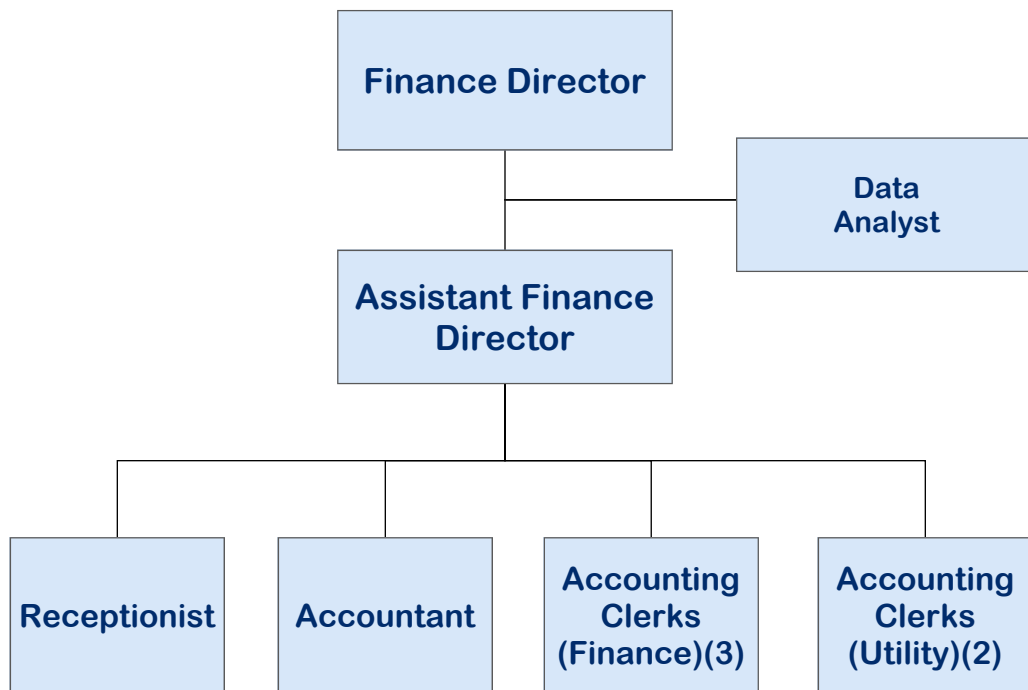
*Information provided by Williamson County Elections Commission

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

2022-2023 Non-Routine Work Plan

The Finance Department is proposing the following non-routine work items for fiscal year 2022-2023. The tasks reflect a continued emphasis on long-term planning and operational efficiencies.

1. FINALIZE NEW JOB FUNCTIONS AND PROCEDURES WITH THE IMPLEMENTATION OF CITYSUITE

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 continue the documentation of each CitySuite function and activity carried out daily by the Finance Department personnel. This will include step by step instruction for each of the following: accounts payables, accounts receivables, miscellaneous cash receipting, purchasing, and fixed assets, including capital projects.

Target Date: September 30, 2022

2. RESEARCH WATER AND SEWER BILLING SYSTEMS

While the City's current billing software, MSGovern, is functional, there are deficiencies in many areas including ease of use, features, reporting, speed, and performance. Staff will research and compare utility billing software systems to determine if their offerings provide significant improvement. Staff will also consult neighboring utilities to discuss their satisfaction level with their billing software. Attention will be given to software that can integrate with third party services such as CitySuite Financials, Invoice Cloud bill presentment and payment, and AMI meter data and customer portal. During the recent migration of the City's Financial Management to CitySuite, their utility billing module was explored but was found to be less capable than our current software in several areas.

Target Date: March 31, 2023

3. RESEARCH AND IDENTIFY BEST SOLUTION FOR E-PAYABLES

The City of Brentwood currently processes approximately 6,500 paper checks annually. The estimated cost of processing a paper check, factoring in supplies, printing and postage costs, ranges from \$1.00-\$3.00 per check. In an effort to reduce these costs, staff will research options for electronic vendor payment processing, including ACH and Virtual Purchasing Card Payments with rebates back to the City. This initiative will build upon our current system of processing employee pay checks via direct deposit rather than by paper payroll check which is also a more secure and reliable way of making payment. The research will review how other jurisdictions are transitioning to electronic payment systems and determining how the new payment program must be structured to comply with State law.

Target Date: June 30, 2023

4. DEVELOP A POLICY FOR THE DISPOSAL OF SURPLUS CITY PROPERTY

In conjunction with the Legal Department, the Finance Department will assist in the preparation of a Policy for the Disposal of City Property. Periodically, the City has property that has outlived its useful life or is otherwise no longer needed by the City. The City often disposes of surplus property by electronic auction or in-person auction, but there is no general state law requirement to do so, and this is sometimes not feasible. A policy will provide consistent guidelines for staff as to how to handle property that is being recommended for disposal and will include guidance for those items deemed to have little or no value to be discarded.

Target Date: January, 2023

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 2020	Actual FY 2021	Budget FY 2022	YTD Actual FY 2022	Budget FY 2023
Personnel Services	\$ 732,598	\$ 776,394	\$ 803,455	\$ 516,943	\$ 860,465
Operating Expenditures	\$ 198,285	\$ 192,714	\$ 243,820	\$ 141,609	\$ 242,900
Capital Outlay	-	-	-	-	-
Total	\$ 930,883	\$ 969,108	\$ 1,047,275	\$ 658,552	\$ 1,103,365

BUDGET COMMENTS & PERFORMANCE MEASURES

FY 2023 total expenditures are up approximately 5.3%. This reflects the 3% mid-year market increases approved by the City Commission in March 2022, as well as allowance for 3% market increases in July and a transportation supplement for all employees. As with other City departments, no increase is proposed in the health insurance or TCRS line items. Acquisition of a debt management software platform (\$9,750) is proposed in FY 2022, which will have recurring annual costs starting at \$9,750 in FY 2023. Budgeted expenses for audit services will decrease by \$9,600 due to bids coming in lower than budgeted for FY 2022.

The Financial Analyst position that was added in FY 2019 has been changed to Data Analyst to better reflect job functions and will remain a cost-shared position with the Water Services Department funding 25% of the personnel costs.

PERFORMANCE MEASURES	Actual FY 2020	Actual FY 2021	Target FY 2022	Target FY 2023
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 2020	Actual FY 2021	Budget FY 2022	Budget FY 2023
Finance Director	1	1	1	1
Assistant Finance Director	1	1	1	1
Accountant	1	1	1	1
Data Analyst	1	1	1	1
Accounting Clerk I & II	3	3	3	3
Receptionist	1	1	1	1
Total Finance	8	8	8	8

City Recorder

Organization Chart



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graph TD; A[City Recorder]
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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 2020	Actual FY 2021	Budget FY 2022	YTD Actual FY 2022	Budget FY 2023
Personnel Services	\$ 97,550	\$ 101,478	\$ 113,485	\$ 64,553	\$ 116,360
Operating Expenditures	\$ 37,595	\$ 48,527	\$ 52,920	\$ 53,989	\$ 60,630
Capital Outlay	-	-	-	-	-
Total	\$ 135,145	\$ 150,005	\$ 166,405	\$ 118,542	\$ 176,990

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 2023 personnel services expenditures reflect FY 2022 mid-year and FY 2023 market increases of 3% each, as well as a transportation supplement. Operating expenditures are largely unchanged from FY 2022, with the exception of Other Professional Services where Municipal Code updates will be needed due to stormwater ordinance changes.

<u>PERFORMANCE MEASURES</u>	<u>Actual FY 2020</u>	<u>Actual FY 2021</u>	<u>Target FY 2022</u>	<u>Target FY 2023</u>
Number/Percentage of agenda packets delivered to Commissioners six days prior to meeting	23/100%	23/100%	23/100%	23/100%
Number/Percentage of online Public Records Requests processed within legal requirement	382/100%	692/100%	300/100%	500/100%
Number/Percentage of public notices published within the legal deadlines	82/100%	72/100%	75/100%	75/100%
Number of official records scanned into document imaging system	236	287	150	200

AUTHORIZED PERSONNEL

<u>Position / Title</u>	<u>Actual FY 2020</u>	<u>Actual FY 2021</u>	<u>Budget FY 2022</u>	<u>Budget FY 2023</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

2022-2023 Non-Routine Work Plan

A large portion of the work performed by the City's legal counsel is non-routine in nature. Typically, a significant amount of time is spent on matters that cannot be anticipated in advance. This is particularly true when the City is involved in litigation. Additionally, the need to advocate for or against proposed legislation when the Tennessee General Assembly is in session can divert staff's time from other functions. Accordingly, target dates for non-routine work projects are sometimes shifted to meet changing priorities. The following list includes both new projects and work that was begun in previous fiscal years.

1. EMINENT DOMAIN ACTIONS

The City has had to utilize eminent domain to acquire right of way for various road projects, with cases still pending related to both the Franklin Road widening and the Sunset Road/Ragsdale Road projects. Upcoming projects in FY 2023 that may require similar actions include the Holly Tree/Murray Lane intersection project and the Ragsdale Road widening project. 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. 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 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: October 2022

Legal Services

2022-2023 Non-Routine Work Plan

3. REVIEW AND REVISE THE CITY'S SOCIAL MEDIA POLICY (JOINT EFFORT WITH COMMUNITY RELATIONS DEPARTMENT)

The City adopted the Social Media Policy in 2016. The policy needs to be reviewed and updated due to the development of new social media platforms and the evolution of case law relative to social media and the First Amendment.

Target Date: December 2022

4. DEVELOP A POLICY FOR THE DISPOSAL OF SURPLUS CITY POLICY (JOINT EFFORT WITH FINANCE DEPARTMENT)

Periodically, the City has property that has outlived its useful life or is otherwise no longer needed by the City. The City often disposes of surplus property by electronic auction or in-person auction, but there is no general state law requirement to do so, and this is sometimes not feasible. A policy will provide consistent guidelines for staff as to how to handle property that is being recommended for disposal and will include guidance for those items deemed to have little or no value to be discarded.

Target Date: January 2023

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 2020	Actual FY 2021	Budget FY 2022	YTD Actual FY 2022	Budget FY 2023
Personnel Services	\$ 173,515	\$ 176,656	\$ 190,515	\$ 117,436	\$ 230,835
Operating Expenditures	\$ 57,633	\$ 58,352	\$ 73,480	\$ 34,238	\$ 76,980
Capital Outlay	-	-	-	-	-
Total	\$ 231,148	\$ 235,008	\$ 263,995	\$ 151,674	\$ 307,815

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 2023. Overall the budget is 16.5% higher than FY 2022. Personnel Services reflects the 3% FY 2022 mid-year market increase, a proposed 3% FY 2023 market increase, a transportation supplement, and \$25,000 in part-time legal assistance. Operating expenditures are largely unchanged from FY 2022, with the exception of a laptop for the new part-time position (\$2,500).

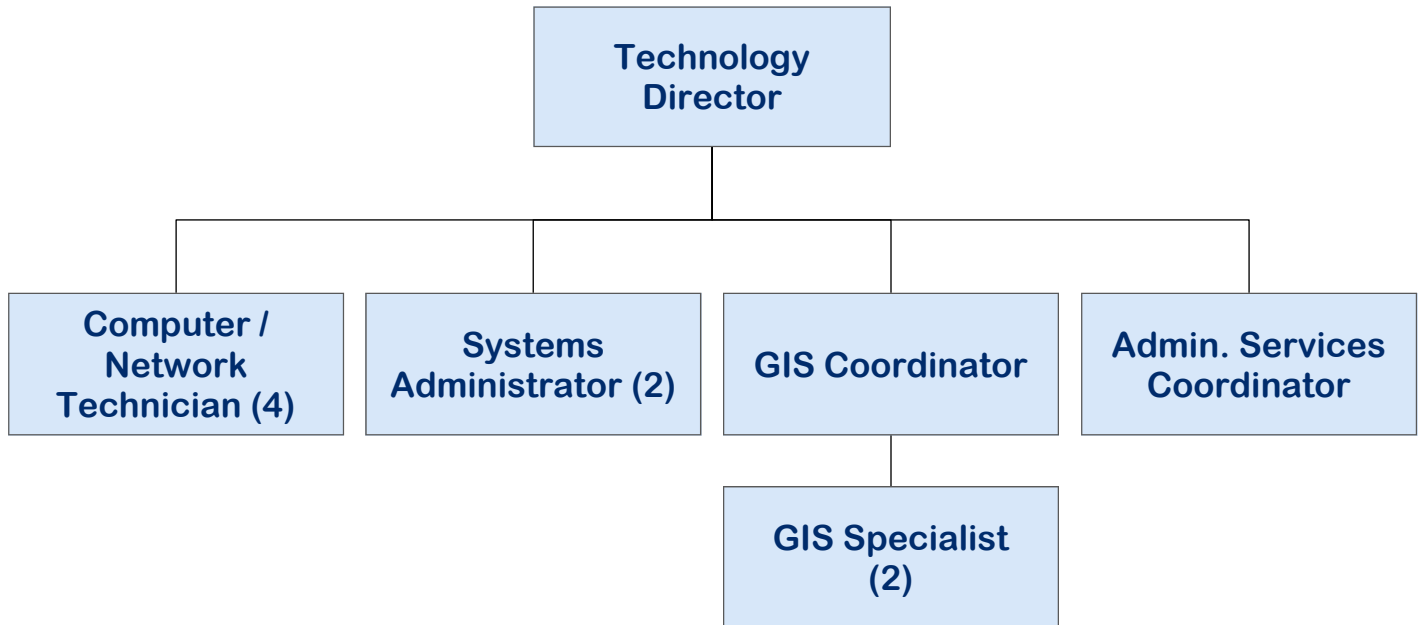
<u>PERFORMANCE MEASURES</u>	<u>Actual FY 2020</u>	<u>Actual FY 2021</u>	<u>Target FY 2022</u>	<u>Target FY 2023</u>
Percentage of Commission agenda items prepared or reviewed at least five days prior to meeting	100%	100%	100%	100%

AUTHORIZED PERSONNEL

<u>Position / Title</u>	<u>Actual FY 2020</u>	<u>Actual FY 2021</u>	<u>Budget FY 2022</u>	<u>Budget FY 2023</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

2022-2023 Non-Routine Work Plan

The Technology Department proposes the following as its goals and objectives for the non-routine work plan for the 2022-2023 fiscal year.

1. IMPLEMENTATION OF SHAREPOINT AND ONE DRIVE

The Technology Department will be working on training users to start using One Drive/SharePoint for storing and sharing documents. OneDrive/SharePoint is cloud-based storage available through our MS Office 365 account. The existing shared file server (G Drive) has grown quite large. While it has served a great purpose, the use of OneDrive offers many advantages including allowing for synchronized editing of documents. OneDrive also allows for permissions for documents to protect confidential or sensitive data. Utilizing SharePoint will allow for collaborative and centralized spaces for projects. SharePoint can also be shared with outside users should the City need to collaborate with other entities.

The rollout of the process and the actual utilization of using SharePoint and OneDrive should be completed by the end of 2022. This will be a big change in culture and will require management to ensure maximum utilization and user benefits.

Target Date: December 31, 2022

2. PURE STORAGE CONVERSION

The FY 2023 proposed budget provides funding for the Technology Department to purchase new network storage arrays. With the current system, the time it would take to restore data is one to two weeks. The proposed Pure Storage arrays will allow for back-ups to be brought forward within approximately two hours. Support monitors the array and will notify us of any issues with our arrays. Installation is less than half a day and future expansion takes thirty minutes to an hour. The proposed Pure Storage solution is thirty to forty-five times faster than our current storage array. The data backup is continuous between data centers. Currently, data is only backed up from data center to data center once at night.

Target Date: November 2022

3. HISTORIC COMMISSION WEB PORTAL

GIS and Technology are working on developing a one stop shop web portal for the Historic Commission. This is a project that will not duplicate the work of the State Library but will be supplemental in the material provided to the public. GIS is providing the location-based data for users to view or search. Tech is working on the search and functionality of the site as well as the storage for the documents. The current Granicus website along with the existing web servers will be used to provide the sites for the Historic Commission. The Historic Commission is providing the digital documents and is currently working on renaming and categorizing scanned documents. GIS and Tech are working closely with the Community Relations Director on this project.

Target Date: December 31, 2022

4. REPORT AUTOMATION

Technology has been working closely with the Library and the Police Department on creating reports. These new reports will significantly decrease the time spent looking up the data and typing it into a document. SQL Report Builder is being used for both departments as both sets of data are stored in SQL databases. Both departments have routine reports they run for outside agencies as well as for internal purposes. Currently, many hours are spent putting these reports together by the staff. The new reports will only require a few minutes to run, and the data will be formatted in a way that works for the reporting requirements. With success in working with these two initial departments, Technology hopes to expand report automation and analytics into all City departments.

Target Date: Summer 2022 for the initial requests from PD and Library
Ongoing throughout FY23 for all City departments

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 2020	Actual FY 2021	Budget FY 2022	YTD Actual FY 2022	Budget FY 2023
Personnel Services	\$ 631,696	\$ 740,643	\$ 911,165	\$ 627,853	\$ 1,013,685
Operating Expenditures	\$ 330,219	\$ 316,428	\$ 655,010	\$ 458,618	\$ 731,720
Capital Outlay	560,021	656,682	747,000	470,000	764,500
Total	\$ 1,521,935	\$ 1,713,753	\$ 2,313,175	\$ 1,556,471	\$ 2,509,905

BUDGET COMMENTS & PERFORMANCE MEASURES

The Technology budget reflects an overall increase of 8.5% over FY 2022. Personnel Services reflects the FY 2022 3% mid-year market adjustment, proposed FY 2023 3% market adjustment, a transportation supplement to all employees, and an increase of \$15,000 in part-time salaries. The latter includes a reclassification of the current Intern to the new title of Computer/Network Specialist, as proposed in the draft Personnel Schedule. No increases are proposed in the health insurance or TCRS retirement contributions. Lastly, the Systems Administrator has historically been paid 1/2 from the General Fund and 1/2 from the Emergency Communications District. The position will now be paid 100% from the General Fund.

Other significant changes include an additional \$15,000 in computer hardware for networks switches that are not included in the Equipment Replacement Fund and \$10,600 in Computer Software Non-Capital for miscellaneous additional licenses. Approximately \$261,000 in R/M Machinery and Equipment has been reclassified to Computer Services due to the changing nature of technology service contracts. Lastly, the contribution to the Equipment Replacement Fund will increase \$20,000.

PERFORMANCE MEASURES	Actual FY 2020	Actual FY 2021	Target FY 2022	Target FY 2023
Percent equipment repair/replace within 1 working day	90.00%	90.00%	90.00%	92.00%
Percent of phone system "up-time"	99.00%	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 2020	Actual FY 2021	Budget FY 2022	Budget FY 2023
Technology Director	1	1	1	1
Systems Administrator	1	2	2	2
Computer/Network Technician	2.5	2.5	3.5	4
Administrative Services Coordinator	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
Total Technology	5.5	6.5	7.5	8

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 2020	Actual FY 2021	Budget FY 2022	YTD Actual FY 2022	Budget FY 2023
Personnel Services	\$ 296,051	\$ 303,435	\$ 327,105	\$ 197,989	\$ 340,645
Operating Expenditures	\$ 45,299	\$ 48,054	\$ 57,690	\$ 44,982	\$ 66,500
Capital Outlay	-	-	8,500	-	-
Total	\$ 341,350	\$ 351,489	\$ 393,295	\$ 242,971	\$ 407,145

BUDGET COMMENTS & PERFORMANCE MEASURES

The FY 2023 budget includes an overall 3.5% increase from FY 2022. Personnel Services has increased 4.1% due to the FY 2022 mid-year 3% market and proposed FY 2023 3% market increases. The proposed transportation supplement will have a nominal \$1,200 impact on the GIS division due to a predominately work-from-home schedule. The \$6,000 that has been carried in prior years for part-time assistance has been eliminated for FY 2023. 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.

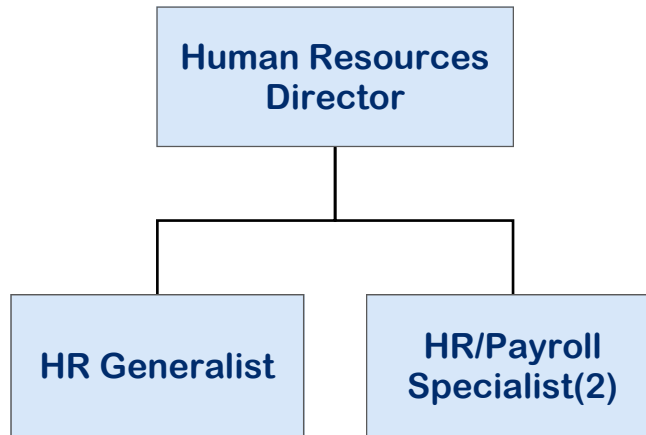
PERFORMANCE MEASURES	Actual FY 2020	Actual FY 2021	Target FY 2022	Target FY 2023
Percent digital data requests are performed within 1 working day	98%	98%	98%	98%
Percent of online mapping up-time	99%	99%	99%	99%
Percent of GIS data updated within 3 days of change	99%	99%	99%	99%

AUTHORIZED PERSONNEL

Position / Title	Actual FY 2020	Actual FY 2021	Budget FY 2022	Budget FY 2023
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

2022-2023 Non-Routine Work Plan

The Human Resources Department proposes to undertake the following non-routine work projects for the 2022-2023 fiscal year.

1. REVIEW AND UPDATE THE CITY'S CLASSIFICATION AND PAY PLAN

In response to the rising inflation and the tight labor market, pay pressures continue to escalate making it more and more difficult to attract and retain the right talent. The unending turnover is costly and can be stressful to those who stay and help fill in the gaps.

In this time of record high job openings and low unemployment rates, it is tough to find the right balance. Offering too low wages can repel the best talent while offering too high wages can be fiscally irresponsible. While wage adjustments are only part of the solution, they are necessary to at least catch up with the rate of inflation and to remain competitive in the market. A review of the Classification and Pay Plan provides the City with the opportunity to ensure the plan is designed appropriately to address the changes in today's labor market and provide for a pay structure that ensures the City is staffed appropriately to reach its operational goals.

Target Date: December 31, 2022

2. DEVELOP AND IMPLEMENT NEW HIRE ORIENTATION, ONBOARDING AND OFFBOARDING PROCESSES

Onboarding is that crucial moment when new hires decide to stay engaged with their new employer or become disengaged. According to a January 2022 SHRM article, "Sixty-nine percent of employees are more likely to stay with a company for three years if they experienced great onboarding" and "new employees who went through a structured onboarding program were fifty-eight percent more likely to be with the organization after three years".

Onboarding goes beyond the initial new hire orientation on the first day and can last for several weeks or even several months. The onboarding process keeps new hires engaged resulting in a stronger employee experience, better employee retention, easier talent acquisition, stronger company culture, and increased productivity.

New hire orientation and onboarding are both important tools that can be used to improve the employee experience at the City of Brentwood. The HR department will design and implement a cohesive program that will get new hires connected and integrated into the City, thereby laying a firm foundation for employee success.

The offboarding process is also an important part of the employee life cycle. The HR department will develop and implement an offboarding process that promotes positive exits which can lead to employees being rehired or referring someone to the City for a job, improved data security, streamlined equipment retrieval, and actionable data regarding employee decisions to leave employment.

Target Date: December 2022

Human Resources

2022-2023 Non-Routine Work Plan

3. DEVELOP AND IMPLEMENT RECRUITMENT AND RETENTION PLAN

The last two years has been termed as the “Great Resignation” as “the nation’s ‘quit-rate’ reached a 20-year high” in November of 2021, according to a March 2022 Pew Research Center Survey. Employees left the workforce in droves giving reasons for quitting such as low pay, no advancement opportunities, feeling disrespected at work, childcare issues, not enough flexibility, relocation, working too many hours, working too few hours, etc. The time spent away from work has led many to re-evaluating life’s priorities and has resulted in a recruitment and retention challenge for most employers.

There was a time when government jobs were highly desirable with fair pay and great benefits. Recruitment and retention were not issues because even with passive recruitment the City experienced sufficient applicant pools from which to fill a vacancy. Unfortunately, the rate of inflation has now outpaced our pay adjustments and competitors are working hard to steal away our talent. They are being enticed with more flexible schedules, upskilling/reskilling opportunities, higher pay, better benefits, employee recognition programs, etc.

To remain competitive in this environment, the City needs a proactive and targeted recruitment and retention strategy that drives applicants to our jobs and retains talent we already have in place. The budget includes an additional full-time HR staff person who will focus on recruitment and retention strategies across all departments, specifically targeting those hard to fill positions. They will be responsible for developing and implementing the plans alongside the HR Director and with the assistance of the HR team.

Target Date: March 2023

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 2020	Actual FY 2021	Budget FY 2022	YTD Actual FY 2022	Budget FY 2023
Personnel Services	\$ 330,928	\$ 362,146	\$ 380,240	\$ 186,509	\$ 425,920
Operating Expenditures	\$ 126,893	\$ 98,462	\$ 191,650	\$ 99,288	\$ 238,040
Capital Outlay	-	-	-	-	-
Total	\$ 457,820	\$ 460,608	\$ 571,890	\$ 285,797	\$ 663,960

BUDGET COMMENTS & PERFORMANCE MEASURES

The FY 2023 budget reflects a 13.5% increase from FY 2022, led by an increase in Personnel Services of 12%. This is due to the FY 2022 mid-year 3% market increase, the proposed FY 2023 3% market increase, proposed transportation allowance for all employees, and the addition of an HR Generalist position. The impact of these increases is lessened due to decreased retirement and longevity expenses resulting from retirements in FY 2022. No changes are proposed for health insurance or TCRS retirement contributions. Funding for part-time staffing is reduced by \$3,000.

FY 2023 operating expenditures will not include the \$34,000 one-time costs in FY 2022 for CitySuite implementation, however, UKG Time and Attendance licensing and hardware maintenance will begin (\$15,740), as will maintenance on the payroll portion of City Suite (\$38,000). Medical Services have increased due to additional position counts in public safety, a potential vendor change, and inflation (\$17,000).

PERFORMANCE MEASURES	Actual FY 2020	Actual FY 2021	Target FY 2022	Target FY 2023
Percent positions filled w/in 60 days of vacancy	97%	13%	100%	30%
Number and percent of employees hired who complete probationary period	50/85%	61/91%	80%	80%
Employee turnover rate (incl. PT)	11%	14%	15%	12%

AUTHORIZED PERSONNEL

Position / Title	Actual FY 2020	Actual FY 2021	Budget FY 2022	Budget FY 2023
Human Resources Director	1	1	1	1
HR Generalist	0	0	0	1
HR/Payroll Specialist	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>
Total Human Resources	3	3	3	4

Community Relations Department

Organization Chart



Community Relations

2022-2023 Non-Routine Work Plan

The City's Community Relations Department consistently performs a growing amount of work that is non-routine in nature each year. In addition to traditional internal and external communication duties, such as daily media requests, social media oversight management for all 15 city departments, website management and video production, this department also oversees the operation of two City owned historic properties. 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 2022-23 fiscal year:

1. SOCIAL MEDIA POLICY UPDATE

In partnership with the City Attorney office, the Community Relations Department will recommend updates to the City's social media policy that was created in 2016. The policy needs to be updated to address city use of new social media platforms that become available often in today's technology world. The policy also needs to address when to or when not to close comments in a discussion on a particular platform. The Community Relations Director and City Attorney will research other policy examples and submit a draft for review before final completion.

Target Date: December 2022

2. GATEWAY PROJECT

The Gateway Project is a very involved project that will require assistance from the City Engineering Department. 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. There has also been discussion about the potential for a sign on Franklin Road south once the road widening project is completed later in 2022. Site surveys are being conducted. This project will enlist the services of a sign design company and graphic artist to develop entrance signage options for consideration and approval by the Board of Commissioners. Once final sign design decisions are made by Commissioners, the planned funding of \$115,000 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 2023

Community Relations

2022-2023 Non-Routine Work Plan

3. HISTORIC HOME PRICE ADJUSTMENTS

The City of Brentwood last increased historic home rental rates in 2019. This was done to move both venues into more of a competitive market with other area venues. With recent inflation across many goods, services, and staffing, City staff will propose a few minor policy changes, as well as price adjustments starting for fall of 2022. Increasing rental rates will not only help offset the incurring inflation costs, but it will also help the historic houses avoid being overused due to their prices being lower than other similar venues in the area. The minor policy changes being proposed will help clarify language to policies already in place.

Target Date: Fall 2022

4. 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, we will look for other opportunities to allow pets to become more accepted at city events.

Target Date: Summer 2022 launch

5. CITY CRISIS COMMUNICATION PLAN

One of the long-term strategic goals of the City's Emergency Management Program is local compliance with the Emergency Management Accreditation Program (EMAP) accreditation. A large part of the program's compliance worksheet is to identify any compliance gaps. The City's Emergency Management Program needs a specific plan for its crisis communications, public information, and education functions. The plan should be designed to inform and educate the public through various media about the hazards identified in Standard 4.1.1, threats to public safety, and risk reduction. The plan provides for dissemination of information to protect public health and safety, including response to public inquiries and rumors. In addition, the plan needs pre-scripted information bulletins about hazards, preparedness measures, and protective actions. The goal for completing the initial plan is June 2023, but the plan will require continuous review and update/expansion beyond this target deadline.

Target Date: June 2023

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 2020	Actual FY 2021	Budget FY 2022	YTD Actual FY 2022	Budget FY 2023
Personnel Services	\$ 227,053	\$ 232,618	\$ 241,275	\$ 149,660	\$ 289,825
Operating Expenditures	\$ 116,462	\$ 117,358	\$ 115,650	\$ 82,695	\$ 131,415
Capital Outlay	-	-	-	-	-
Total	\$ 343,515	\$ 349,976	\$ 356,925	\$ 232,354	\$ 421,240

BUDGET COMMENTS & PERFORMANCE MEASURES

The budget reflects an overall increase of 18% from FY 2022, due to the FY 2022 mid-year 3% market adjustment, proposed FY 2023 3% market adjustment, implementation of a transportation supplement for all employees, and the addition of a part-time Media Specialist position (\$28,000). The latter is needed to provide the Community Relations Director with assistance in digital media content creation. Operating expenditures include two (2) new computers (\$5,100), graphic design services (\$6,000) and a new Christmas tree (\$5,000).

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 \$38,670. 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).

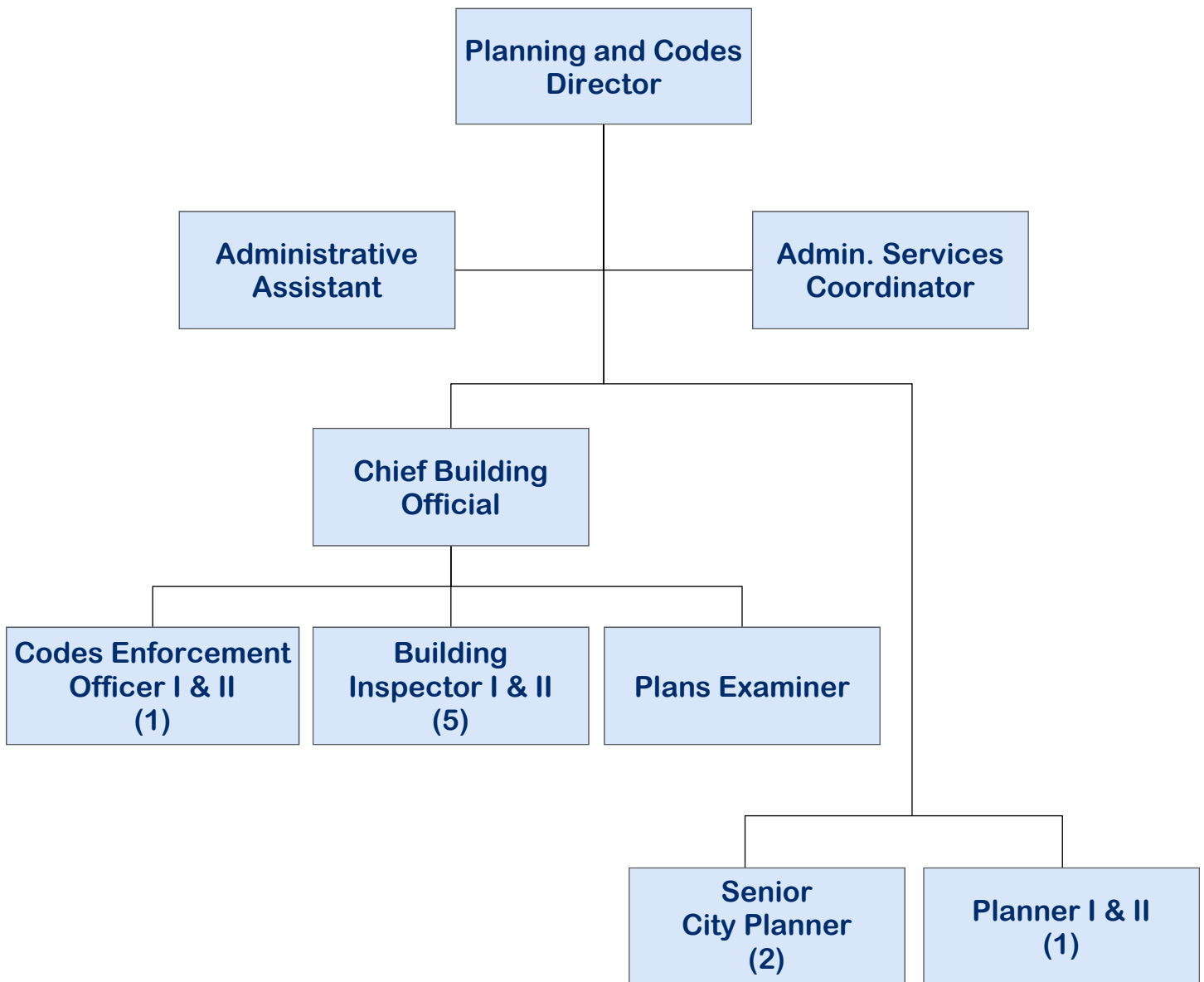
PERFORMANCE MEASURES	Actual FY 2020	Actual FY 2021	Target FY 2022	Target FY 2023
Social media engagement (measured by total users across Facebook, Twitter, Instagram and YouTube, Nextdoor)	63k	62,807	75k	77,000
Public use of City website (page views/yr.)	1.0 M	973,170	1.35 M	1.1 M

AUTHORIZED PERSONNEL

Position / Title	Actual FY 2020	Actual FY 2021	Budget FY 2022	Budget FY 2023
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

2022-2023 Non-Routine Work Plan

The following non-routine work projects for the Planning and Codes staff are proposed for Fiscal Year 2022-2023.

1. 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 affecting stormwater quality requirements. Staff from the Engineering and Planning Departments will coordinate with the Legal Department to ensure the new permit is reviewed, changes from the permit are identified, and updates are made 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, updated stream buffer regulations, and public infrastructure requirements in buffer zones.

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

Target Date: October 2022

2. DEVELOP CHECKLISTS/OPERATING PROCEDURES FOR VARIOUS PROCESSES RELATED TO PLANNING COMMISSION AND PERMIT REVIEW AND APPROVAL TO INCLUDE ANNEXATIONS

Planning and Codes Department staff will be working with other departments to develop new and modify existing checklists and workflow diagrams for the various reviews and approvals that are completed by department staff. The effort will involve primarily the Engineering Department; however, Water Services and Fire and Rescue departments will also be involved in the review of the information developed. This data will assist our customers in navigating through the permitting and Planning Commission review process. The effort will include development of a checklist and flow chart for the annexation process, which is governed by state law. To ensure that staff is aware of the detailed aspects of the law, the Planning Department will work with the Legal Department to establish standard operating procedures and checklists for this process. The effort will also incorporate the assignment of a zoning district to the property that will be annexed.

Target Date: Various completion dates during the fiscal year

3. CONTINUE TO REFINE THE LAMA HELP TEXT AND PERMITTING PROCESS

After working in LAMA for the past year, Planning and Codes department staff have identified aspects of the LAMA permitting process that could be simplified. The specific areas include the help text and the permitting process. This effort will be completed in conjunction with number two above.

We also plan to develop several new permit types to provide better clarity for all users.

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 2020	Actual FY 2021	Budget FY 2022	YTD Actual FY 2022	Budget FY 2023
Personnel Services	\$ 363,150	\$ 377,384	\$ 398,770	\$ 240,326	\$ 514,970
Operating Expenditures	\$ 76,132	\$ 65,121	\$ 96,000	\$ 53,438	\$ 95,800
Capital Outlay	-	-	-	-	-
Total	\$ 439,282	\$ 442,505	\$ 494,770	\$ 293,764	\$ 610,770

BUDGET COMMENTS & PERFORMANCE MEASURES

The proposed budget for Planning in FY 2023 is 29% higher than FY 2022, due to the FY 2022 mid-year 3% market adjustment, proposed FY 2023 3% market adjustment, proposed transportation supplement, and the proposed addition of a Senior Planner position. No changes are proposed for retirement or health care contributions. Operating expenditures, which include the purchase of two (2) Dell laptops (\$5,000), have decreased a total of \$600 from FY 2023. One new vehicle (\$28,000) was pre-ordered in FY 2022 and is shown in the Capital Projects Fund.

<u>PERFORMANCE MEASURES</u>	<u>Actual FY 2020</u>	<u>Actual FY 2021</u>	<u>Target FY 2022</u>	<u>Target FY 2023</u>
Percent of Information Requests Processed within 3 days	90%	90%	95%	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 2020</u>	<u>Actual FY 2021</u>	<u>Budget FY 2022</u>	<u>Budget FY 2023</u>
Planning and Codes Director	1	1	1	1
Senior City Planner	1	1	1	2
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	4

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 2020	Actual FY 2021	Budget FY 2022	YTD Actual FY 2022	Budget FY 2023
Personnel Services	\$ 779,118	\$ 734,984	\$ 861,160	\$ 491,312	\$ 960,555
Operating Expenditures	\$ 23,165	\$ 380,862	\$ 62,350	\$ 19,500	\$ 90,350
Capital Outlay	-	-	-	-	-
Total	\$ 802,283	\$ 1,115,845	\$ 923,510	\$ 510,812	\$ 1,050,905

BUDGET COMMENTS & PERFORMANCE MEASURES

The FY 2023 budget reflects an 11.5% increase from FY 2022. The increase is attributable to the FY 2022 mid-year 3% market adjustment, proposed 3% FY 2023 market adjustment, proposed transportation supplement for all employees, and the addition of a Plans Examiner position. As with other departments with personnel, no increase is proposed in the health insurance and TCRS retirement contribution rates. Operating expenditure changes include \$18,000 for scanning and archiving of commercial plans, \$10,000 for improvements to online forms and permits through LAMA, and \$3,000 for computer equipment for the new position. The Capital Projects Fund includes funding for (1) replacement vehicle (\$30,000).

PERFORMANCE MEASURES	Actual FY 2020	Actual FY 2021	Target FY 2022	Target FY 2023
Percent of complaints responded to in 5 days.	90%	95%	100%	100%
Percent of residential building permits issued within 7-10 working days (excludes transitional-steep lots or rejected plans).	90%	90%	90%	90%
Percent of building inspection requests completed within 3 business days. (After completion of State Electrical Inspection)	90%	90%	90%	90%

AUTHORIZED PERSONNEL

Position / Title	Actual FY 2020	Actual FY 2021	Budget FY 2022	Budget FY 2023
Chief Building Official	1	1	1	1
Building Inspector I & II	5	5	5	5
Plans Examiner	0	0	0	1
Codes Enforcement Officer I & II	1	1	1	1
Administrative Services Coordinator	1	1	1	1

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 2020	Actual FY 2021	Budget FY 2022	YTD Actual FY 2022	Budget FY 2023
Personnel Services	\$ 717,242	\$ 718,057	\$ 775,300	\$ 429,665	\$ 885,370
Operating Expenditures	\$ 124,211	\$ 14,618	\$ 91,100	\$ 45,992	\$ 91,100
Capital Outlay	-	-	-	-	-
Total	\$ 841,453	\$ 732,675	\$ 866,400	\$ 475,657	\$ 976,470

BUDGET COMMENTS

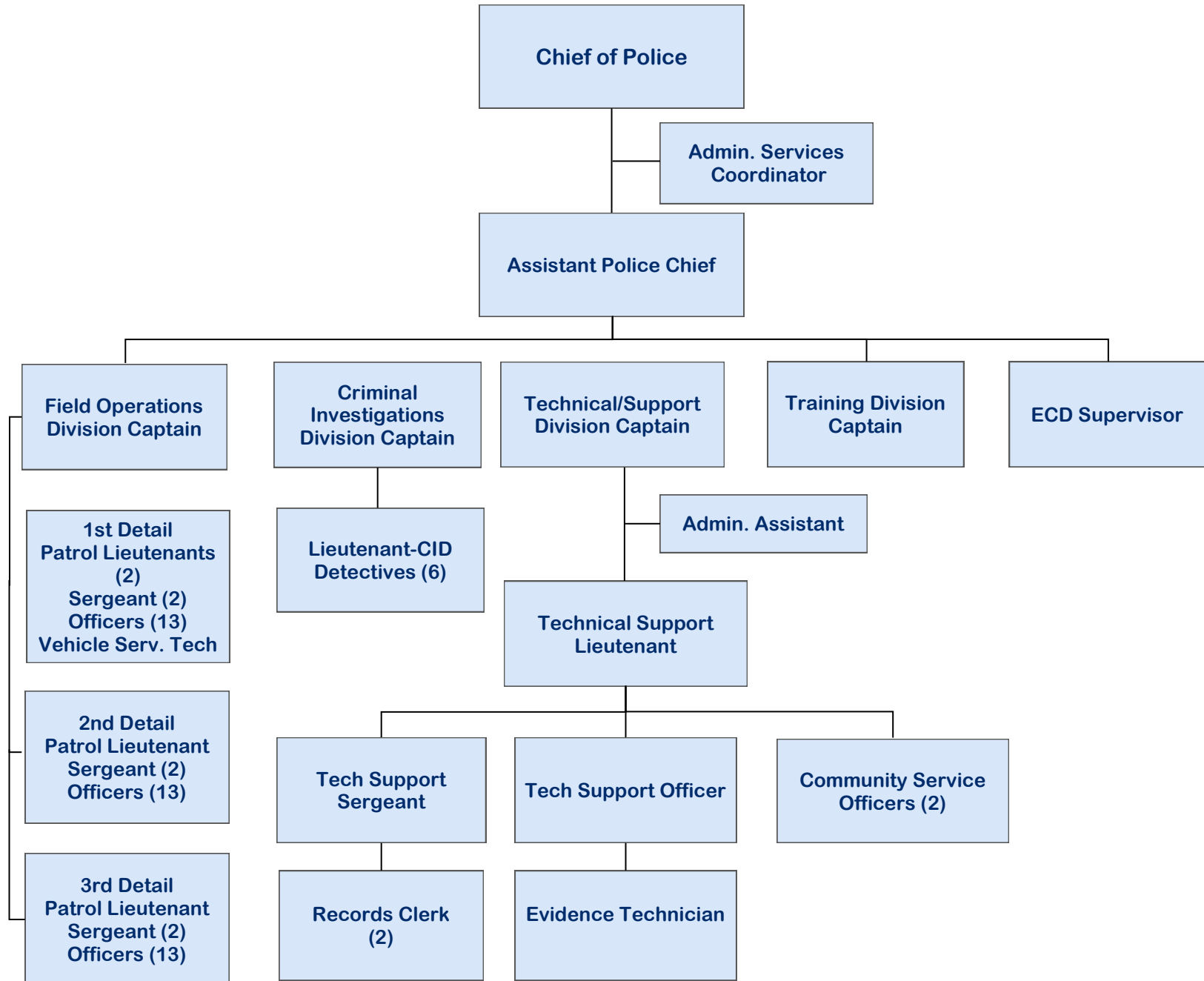
The FY 2023 budget reflects a 14.2% increase related to the FY 2022 mid-year 3% market increases approved by the City Commission in March 2022, and the proposed 3% market increases in FY 2023. These changes affect related expenses such as the employer match to the deferred compensation plan (\$29,470) and leave buy-backs (\$15,600). Other proposed benefit changes in FY 2023 also impact Insurance and Other Benefits, such as the increase in dental reimbursement from \$700 to \$1,000 per covered individual (\$50,000) and increases in the per credit hour reimbursement for tuition assistance (\$12,500). 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

2022-2023 Non-Routine Work Plan

The Police Department proposes the following as its goals and objectives for the non-routine work plan for the 2022-2023 fiscal year.

1. IMPLEMENT BODY CAMERAS AND NEW IN-CAR CAMERAS

The Police Department proposes to issue a body camera to every sworn police officer who routinely works in the field and interacts with the public. Along with body cameras, the Police Department proposes to install new in-car cameras in every patrol vehicle. These new cameras would be compatible with the body cameras and would also make every patrol vehicle equipped with a license plate recognition system. In today's world, having as much of the interaction between the police and the public as possible documented is critical for transparency and accountability. Research has shown that by implementing body cameras and in-car cameras, public trust in the police increases. Police officers also recognize that documenting their daily interactions with the public protects them in numerous ways and validates their work.

Target Date: May 31, 2023

2. INITIATIVE TO PARTICIPATE IN THE NATIONAL NIGHT OUT AGAINST CRIME

The National Night Out Against Crime is an annual community-building campaign that promotes partnerships between the police and the community. This event builds relationships between people in the community and law enforcement by bringing them together in a positive atmosphere. Typical night out events include block parties, cookouts, and festivals that include demonstrations by law enforcement and emergency personnel. The Police Department proposes to participate in this nationwide event for the first time in 2022.

Target Date: August 2, 2022

3. INITIATIVE TO DEVELOP A PROGRAM FOR INTERACTION WITH AT-RISK YOUTH AT THE TENNESSEE BAPTIST CHILDREN'S HOME

The Police Department proposes to develop a program for its employees to interact and mentor at-risk youth who are living at the Tennessee Baptist Children's Home. Many of these children come from homes or backgrounds in which they have never had a positive interaction with a police officer or an adult authority figure. Developing positive relationships with these children at such a critical point in their lives is paramount. Our proposal includes bringing some of these children to the Police Department for a week during the summer months in a day camp type setting. Our D.A.R.E./Community Relations Officers would administer the program and the children would be under the constant supervision of an employee of the Tennessee Baptist Children's Home.

Target Date: July 31, 2022

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 2020	Actual FY 2021	Budget FY 2022	YTD Actual FY 2022	Budget FY 2023
Personnel Services	\$ 7,227,658	\$ 7,257,612	\$ 7,853,220	\$ 4,868,681	\$ 8,371,205
Operating Expenditures	\$ 901,470	\$ 886,317	\$ 993,565	\$ 703,957	\$ 1,471,055
Capital Outlay	562,582	594,688	634,100	411,003	625,000
Total	\$ 8,691,710	\$ 8,738,617	\$ 9,480,885	\$ 5,983,641	\$ 10,467,260

BUDGET COMMENTS & PERFORMANCE MEASURES

The proposed budget for FY 2023 reflects a 10.4% increase over FY 2022. Personnel Services is proposed to increase 6.5% as a result of the FY 2022 3% mid-year market adjustment, proposed FY 2023 7% market adjustment, the addition of a civilian evidence technician, longevity bonus increases, and the proposed transportation supplement of \$2,000 being extended to non-sworn personnel similar to other City employees. No changes are proposed for health insurance or TCRS retirement contributions. Public safety is proposed to have its own pay plan for FY 2023.

Operating expenses in FY 2023 will rise 48%, largely due to the addition of body-worn cameras (\$300,000) and LPR camera system expansion (\$75,000). Additionally, vehicle maintenance has increased \$20,000, SQL server licenses will be needed (\$15,000) and additional forensics software totaling \$9,500 is proposed.

PERFORMANCE MEASURES	Actual FY 2020	Actual FY 2021	Target FY 2022	Target FY 2023
TIBRS Type "A" crimes per officer	16	19	19	20
Calls for service per officer	481	646	550	600
Percent of assigned cases solved	46%	48%	55%	50%

AUTHORIZED PERSONNEL

Position / Title	Actual FY 2020	Actual FY 2021	Budget FY 2022	Budget FY 2023
Police Chief	1	1	1	1
Assistant Police Chief	1	1	1	1
Captain	4	4	4	4
ECD Supervisor	1	1	1	1
Lieutenant	6	6	6	6
Detective	6	6	6	6
Sergeant	7	7	7	7
Police Officer I & II	42	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
Evidence Technician	0	0	0	1
Administrative Assistant	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
Total Police	73	73	73	74

Police Headquarters

MISSION & EXPENDITURE SUMMARY

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

Category	Actual FY 2020	Actual FY 2021	Budget FY 2022	YTD Actual FY 2022	Budget FY 2023
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ 105,511	\$ 439,300	\$ 254,941	\$ 528,800
Capital Outlay	-	-	-	-	-
Total	\$ -	\$ 105,511	\$ 439,300	\$ 254,941	\$ 528,800

BUDGET COMMENTS & PERFORMANCE MEASURES

The facility opened in April 2021, and estimates were used to establish the FY 2022 budget for building operations. The estimate of \$440,000 appears to have been sufficient, with 8-month actual expenses at only \$254,000. With one-year warranties expiring in FY 2023, actual utility experience now available, second-year maintenance contracts being implemented, and inflationary pressures, additional costs are expected and provided for in this budget.

The FY 2023 proposed budget is \$89,500 higher than FY 2022. Increases include electric utility service (+\$47,000), water (+\$7,000), natural gas (+\$10,000), plumbing and HVAC maintenance (+\$7,000), janitorial supplies (+\$5,700) and grounds maintenance (+\$15,000). Decreases include sewer (-\$6,000), communications (-\$2,000), and R/M Buildings (-\$700).

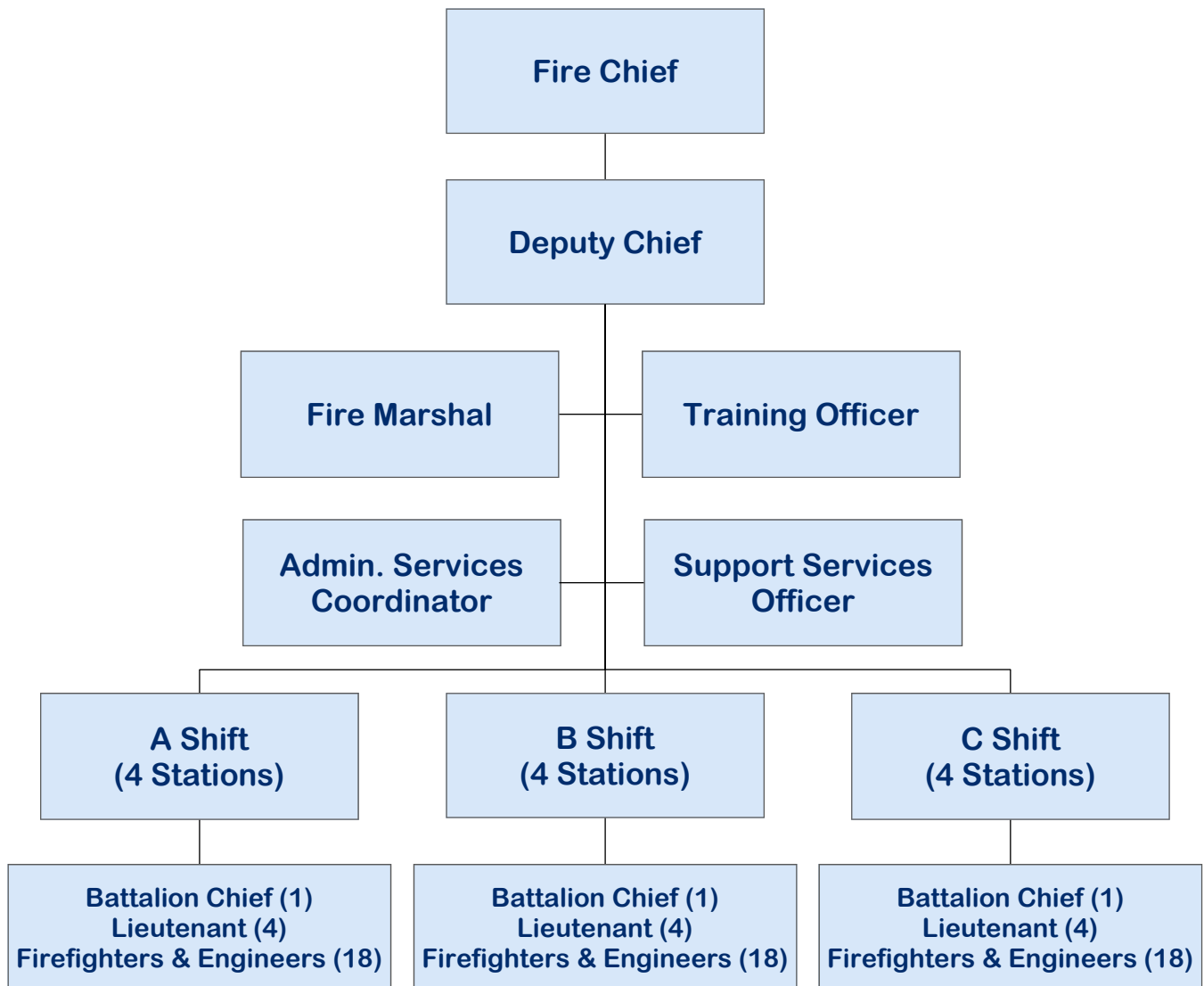
<u>PERFORMANCE MEASURES</u>	<u>Actual FY 2020</u>	<u>Actual FY 2021</u>	<u>Target FY 2022</u>	<u>Target FY 2023</u>
Maintenance cost per square foot				\$3.00
Cost per square foot-utilities				\$2.00
Facility operating cost per square foot				\$4.50

AUTHORIZED PERSONNEL

No personnel are currently assigned to this activity.

Fire and Rescue Department

Organization Chart



Fire and Rescue

2022-2023 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 2022-2023 fiscal year.

1. **COMPLETE, EQUIP, FURNISH, AND OCCUPY STATION 5**

Station 5 is currently under construction with an estimated completion date of September 2022. As the completion nears, the Fire & Rescue Department will undertake numerous activities in preparation for taking possession and responding out of this facility. These responsibilities include obtaining all owner furnished/owner installed items including furniture, tools, workout equipment, appliances, bedding, kitchen goods, and other materials needed to support 24-hour occupancy. This new facility will also require the department to work with Dispatch to update CAD, response profiles, and operational guidelines to reflect the additional resource(s). An assessment will be held to identify and promote three company officers and assign crews to serve at the new station. Finally, we will coordinate with the Community Relations Department to hold a grand opening and new fire truck push-in ceremony to celebrate this great community asset.

Target Date: October 31, 2022

2. **OVERSEE THE CONSTRUCTION, DELIVERY, AND EQUIPPING OF TWO NEW FIRE ENGINES**

In early March 2022, staff from Brentwood Fire & Rescue traveled to Pierce Manufacturing in Appleton, Wisconsin to finalize specifications for two new pumper fire engines. This process was the culmination of more than 18 months of work by a committee formed with representatives from all shifts and ranks within the department. Upon delivery, one of these pumpers will be placed at Station 1 in Maryland Farms, replacing the current 2010 engine. That engine will be placed in reserve, which will enable us to surplus and sell an even older reserve engine. The second pumper will be allocated to Station 5. Upon completion of the two apparatus, personnel will perform a final inspection and approval at the factory in Appleton. Once the engines are delivered, training and familiarization will take place led by factory trained technicians. Our personnel will then acquire and mount all loose equipment. Finally, formal push-in ceremonies will be held at each location and the new apparatus will be placed in service.

Target Date: October 31, 2022

Fire and Rescue

2022-2023 Non-Routine Work Plan

3. DEVELOP A DESIGN AND SPECIFICATIONS FOR RESCUE 52

In addition to fire pumpers and ladder trucks, the Fire & Rescue Department also possesses a dedicated rescue truck. This specialized apparatus carries equipment for use at structure fires as well as for special operations like heavy extrications, hazardous materials response, and technical rescue. Our mission as a department has outgrown the current vehicle that was manufactured in 2003, which has logged over 103,000 miles. Just as the mission and response profile of our department has shifted over the past 20 years, so have our needs regarding this special operations apparatus. In FY 2023, we will form a committee to begin the process of redefining the mission and purpose of this asset and start the task of developing designs and specifications to reflect that mission. The purchase of the new rescue truck is currently scheduled in the CIP for FY 2025. With some apparatus manufacturers exceeding two-year build time, it is necessary that we begin this process now.

Target Date: June 30, 2023

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 2020	Actual FY 2021	Budget FY 2022	YTD Actual FY 2022	Budget FY 2023
Personnel Services	\$ 7,080,110	\$ 7,258,612	\$ 7,716,910	\$ 4,845,091	\$ 8,469,095
Operating Expenditures	\$ 658,833	\$ 723,574	\$ 683,865	\$ 471,685	\$ 792,440
Capital Outlay	462,472	401,500	490,080	302,638	465,700
Total	\$ 8,201,415	\$ 8,383,686	\$ 8,890,855	\$ 5,619,414	\$ 9,727,235

BUDGET COMMENTS & PERFORMANCE MEASURES

The FY 2022 budget included six (6) new firefighter positions in anticipation of the Station 5 opening in FY 2023. The FY 2023 Fire and Rescue budget reflects an increase of 9.4% over FY 2022. The largest contributor is Personnel Services, which reflects an increase of \$752,185 due largely to FY 2022 mid-term market increases of 3%, a proposed FY 2023 7% market adjustment for all sworn public safety personnel (except chiefs), a proposed transportation supplement, changes to longevity pay, and increases in incentive pay for Paramedic and Advanced EMT certifications. The transportation supplement, which is based on a 5-day workweek, is prorated for shift personnel who have fewer commutes.

Operating expenditure changes include increases in Repair and Maintenance of Motor Vehicles (\$67,000) due to industry price increases, partial-year utilities for Station 5 (\$9,500), training software (\$5,200), and Microsoft licenses for stand-alone computers (\$12,000). Other notable purchases include one-time expenditures for a replacement boat motor for swift water rescue (\$5,000), radio voice amplifiers (\$8,800), a new airway simulation mannequin (\$5,000), and Lifepack 15 defibrillators (\$15,000). The contribution to the Equipment Replacement Fund is increased by \$13,000. Lastly, one new vehicle for Station 5 was pre-ordered in FY 2022 and is included in the Capital Projects Fund (\$44,000).

PERFORMANCE MEASURES	Actual FY 2020	Actual FY 2021	Target FY 2022	Target FY 2023
Total response time at 90th percentile	8 min. 51 sec.	9 min. 25 sec.	8 min. 55 sec.	9 min. 0 sec.
Property loss	\$1,449,696	\$1,977,932	\$1,500,000	\$1,500,000
Property saved	\$23,762,717	\$19,058,768	\$25,000,000	\$25,000,000

AUTHORIZED PERSONNEL

Position / Title	Actual FY 2020	Actual FY 2021	Budget FY 2022	Budget FY 2023
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	48	48	54	54
Administrative Services Coordinator	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
Total Fire and Rescue	69	69	75	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 2020	Actual FY 2021	Budget FY 2022	YTD Actual FY 2022	Budget FY 2023
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 81,939	\$ 75,773	\$ 84,600	\$ 48,665	\$ 83,855
Capital Outlay	-	-	-	-	7,500
Total	\$ 81,939	\$ 75,773	\$ 84,600	\$ 48,665	\$ 91,355

BUDGET COMMENTS & PERFORMANCE MEASURES

This budget provides for utilities, grounds and building maintenance of the facility. The FY 2023 appropriations are up \$6,755 compared to FY 2022. This increase is primarily due to the needed replacement of the personal protective equipment dryer (\$7,500). Other changes include a new kitchen countertop (\$1,500), two (2) refrigerators (\$2,000), and training props for the drill ground (\$5,000). Offsetting some of these increases are small decreases in several operating line items (-\$5,950).

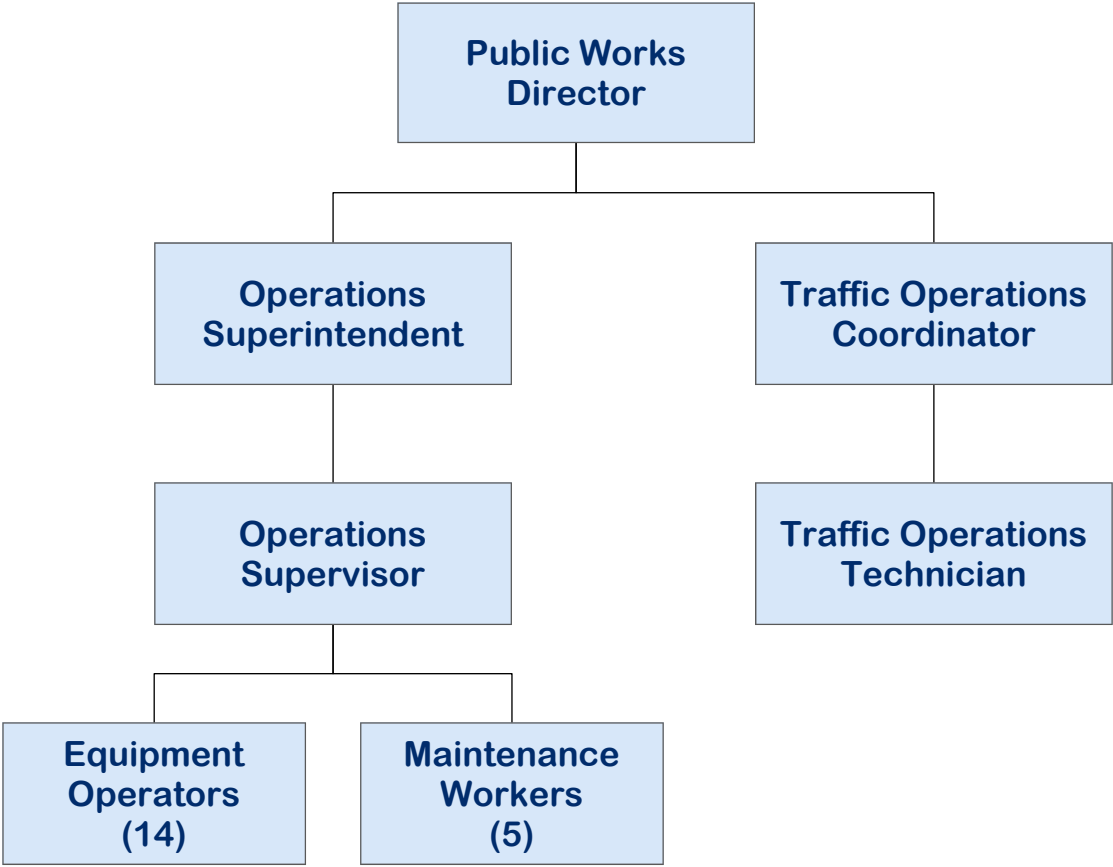
PERFORMANCE MEASURES	Actual FY 2020	Actual FY 2021	Target FY 2022	Target FY 2023
Maintenance cost per square foot	\$4.12	\$3.76	\$2.75	\$2.95
Cost per square foot-utilities	\$1.94	\$1.76	\$1.95	\$1.75
Facility operating cost per square foot	\$7.02	\$6.49	\$5.25	\$6.00

AUTHORIZED PERSONNEL

There are no staff assigned to this activity.

Public Works Department

Organization Chart



Public Works

2022-2023 Non-Routine Work Plan

The Public Works Department proposes the following as its goals and objectives for the non-routine work plan for the 2022-2023 fiscal year.

1. PAVEMENT REJUVENATION

Despite an effort to complete this task as a part of the FY 2022 Non-Routine Work Plan, the receipt of the Pavement Condition Assessment results are critical to the successful planning of appropriate pavement rejuvenation methods. With the Pavement Condition Assessment data in hand as of February 2022, staff requires additional time to evaluate the best methods for extending pavement life and preparing a comprehensive recommendation for introducing this pavement management concept in Brentwood.

Target Date: April 30, 2023

2. AIR BURNER OPERATIONAL STUDY AND IMPROVEMENTS

The introduction of the Air-Burner in February of 2022 quickly created a significant cost savings for the Public Works Department and dramatically improved our operational efficiency by providing a local disposal option for our brush collection operation. In October of 2022, operation was suspended due to ash and odor complaints regarding the operation. Public Works will continue to work with an environmental engineering consultant to evaluate operational improvements that could be beneficial for the continued tolerable use of the Air-Burner by Public Works. If an amenable solution cannot be identified, a timely recommendation to surplus and sell the Air-Burner should be made to avoid allowing a costly investment to go to waste.

Target Date: October 2022

3. REBUILDING AND TRAINING OF STAFF (INCLUDING CDL LICENSING)

In the Spring of 2022, Public Works suffered a dramatic loss of several experienced staff members. Recruiting experienced candidates to fill these vacancies is especially difficult. The demands on staff time required to train new staff, especially across so many positions, is abundant. FY 2023 will be a challenge and rebuilding year as we work to fill these vacated positions and properly acclimate and train the new staff to be effective service providers for the Brentwood Public Works Department. Staff will also work with HR to identify and develop enhanced employee recruitment and retention strategies.

Target Date: June 2023

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 2020	Actual FY 2021	Budget FY 2022	YTD Actual FY 2022	Budget FY 2023
Personnel Services	\$ 1,632,048	\$ 1,628,855	\$ 1,814,620	\$ 1,081,970	\$ 2,075,565
Operating Expenditures	\$ 1,641,560	\$ 1,542,725	\$ 1,557,065	\$ 1,291,376	\$ 1,747,915
Capital Outlay	242,591	273,408	317,500	184,333	338,500
Total	\$ 3,516,198	\$ 3,444,988	\$ 3,689,185	\$ 2,557,679	\$ 4,161,980

BUDGET COMMENTS & PERFORMANCE MEASURES

The 2023 budget for Public Works is up just 12.8% compared to FY 2022, due largely to the FY 2022 mid-year 6% market adjustment, and proposals for FY 2023 including a 7% market adjustment, transportation supplement, increase in the longevity bonus, and a supplement for CDL driver's license holders. The raises are tiered at the top such that the highest earners receive only a 3% market adjustment in FY 2023. These compensation changes result from extreme labor market pressures in FY 2022 that have greatly impaired the City's ability to attract and retain employees for field operations. No changes are proposed for TCRS or health insurance contributions.

Operating expenditure increases include \$90,000 in landfill fees, \$28,000 in repair/maintenance of vehicles, machinery, and equipment, \$31,000 in increased right-of-way mowing costs, and \$28,000 for a replacement snow plow, 2 salt spreaders, and truck safety lighting. The FY 2023 contribution to the Equipment Replacement Fund (\$310,000) is up \$33,500 over the FY 2022 budget. Lastly, the Capital Projects Fund includes \$134,000 for purchase of three (3) vehicles.

PERFORMANCE MEASURES	Actual FY 2020	Actual FY 2021	Target FY 2022	Target FY 2023
Work orders completed within two weeks	95%	97%	97%	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 2020	Actual FY 2021	Budget FY 2022	Budget FY 2023
Public Works Director	1	1	1	1
Operations Superintendent	1	1	1	1
Supervisor of Operations	0	0	1	1
Equipment Operator I, II & III	10	10	14	14
Maintenance Workers	<u>10</u>	<u>10</u>	<u>5</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 2020	Actual FY 2021	Budget FY 2022	YTD Actual FY 2022	Budget FY 2023
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ 43,192	\$ -	\$ 69	\$ -
Capital Outlay	71,448	69,263	50,000	16,669	50,000
Total	\$ 71,448	\$ 112,455	\$ 50,000	\$ 16,737	\$ 50,000

BUDGET COMMENTS & PERFORMANCE MEASURES

In FY 2023, funding of \$50,000 for smaller stormwater projects remains unchanged from what was provided in FY 2022. Projects funded here are typically identified during the year, limited in scope, and are completed in the drier summer months. It should be noted that the Capital Projects Fund includes \$1,550,000 to fund completion of Phase I and Phase II of the citywide drainage master plan study, as well implementation of initial capital projects identified by the study. Funding is also provided therein to continue addressing needed rehabilitation of aging storm drain infrastructure in the public right of way and platted drainage easements.

PERFORMANCE MEASURES	Actual FY 2020	Actual FY 2021	Target FY 2022	Target FY 2023
Percent of outlet ditches cleaned annually	95%	3%	95%	3%
Percent of time storm drain system operates as designed for storm events	90%	90%	93%	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 2020	Actual FY 2021	Budget FY 2022	YTD Actual FY 2022	Budget FY 2023
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 392,440	\$ 390,446	\$ 405,000	\$ 261,328	\$ 420,000
Capital Outlay	-	-	-	-	-
Total	\$ 392,440	\$ 390,446	\$ 405,000	\$ 261,328	\$ 420,000

BUDGET COMMENTS & PERFORMANCE MEASURES

The FY 2023 budget reflects a \$15,000 change from FY 2022 in anticipation of inflationary pressures on prices. 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. The Capital Projects Fund includes an estimated \$4,000,000 in FY 2023 for conversion of streetlights in both Nashville Electric and Middle Tennessee Electric service areas to LED. The project is subject to positive financial projections coming from the feasibility study now underway.

<u>PERFORMANCE MEASURES</u>	<u>Actual FY 2020</u>	<u>Actual FY 2021</u>	<u>Target FY 2022</u>	<u>Target FY 2023</u>
Percent of street lights repaired within ten (10) days of being reported	25%	25%	30%	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 2020	Actual FY 2021	Budget FY 2022	YTD Actual FY 2022	Budget FY 2023
Personnel Services	\$ 161,531	\$ 145,382	\$ 194,355	\$ 115,177	\$ 250,425
Operating Expenditures	\$ 160,422	\$ 171,658	\$ 170,930	\$ 84,506	\$ 196,795
Capital Outlay	34,651	15,000	28,500	10,667	61,720
Total	\$ 356,604	\$ 332,039	\$ 393,785	\$ 210,350	\$ 508,940

BUDGET COMMENTS & PERFORMANCE MEASURES

The FY 2023 budget shows an increase of 29% over FY 2022. Personnel Services are budgeted at a 28% increase over FY 2022, reflecting the FY 2022 mid-year 6% and proposed FY 2023 7% salary adjustments, proposed transportation supplement, CDL supplement, and increase in the longevity bonus. One-time purchases in the operating expenditures include 50 battery back-up replacements (\$11,500), 53 fiber patch & splice modules for traffic cabinets (\$13,000), and 8 gas-powered generators (\$10,390).

The Capital Projects Fund includes \$610,000 in FY 2023 signalization projects. These include video detection systems at various intersections, replacement of remaining older signal controllers, and other miscellaneous equipment. Also included is engineering and initial implementation related to the CMAQ grant project to update signal timing plans for all major corridors in the city.

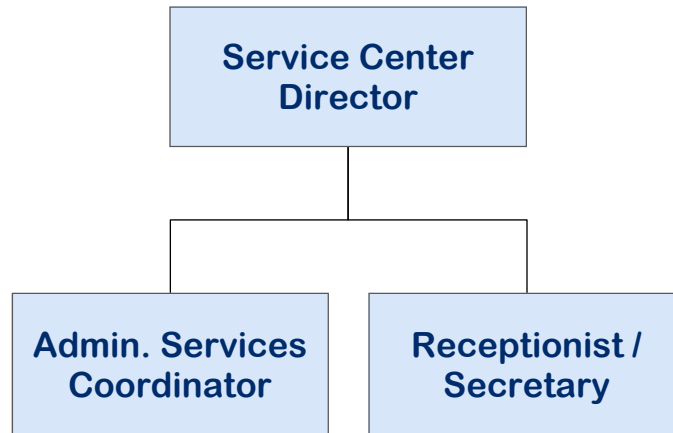
PERFORMANCE MEASURES	Actual FY 2020	Actual FY 2021	Target FY 2022	Target FY 2023
Percent of traffic signals repaired within 24 hours of being reported	100%	100%	100%	100%

AUTHORIZED PERSONNEL

Position / Title	Actual FY 2020	Actual FY 2021	Budget FY 2022	Budget FY 2023
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 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 2020	Actual FY 2021	Budget FY 2022	YTD Actual FY 2022	Budget FY 2023
Personnel Services	\$ 125,588	\$ 129,056	\$ 132,445	\$ 84,156	\$ 142,700
Operating Expenditures	\$ 219,321	\$ 221,823	\$ 236,750	\$ 173,815	\$ 285,600
Capital Outlay	-	-	-	-	-
Total	\$ 344,910	\$ 350,878	\$ 369,195	\$ 257,972	\$ 428,300

BUDGET COMMENTS & PERFORMANCE MEASURES

The FY 2023 budget reflects a 16% increase over FY 2022. The increases in personnel related costs are largely related to the salary adjustment approved mid-year for FY 2022, the 3% adjustment proposed in FY 2023, and the transportation supplement. Operating expenditures are expected to increase \$48,850, the majority of which is in Repair and Maintenance of Buildings. The City has requested property manager Cushman and Wakefield to add a 30-hour maintenance technician to assist the current technician. Present workloads, which extend beyond contracted properties, are not sustainable with only one technician. Other minor adjustments in operating costs include \$3,500 in increased utility costs, and \$5,000 in additional grounds maintenance costs.

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

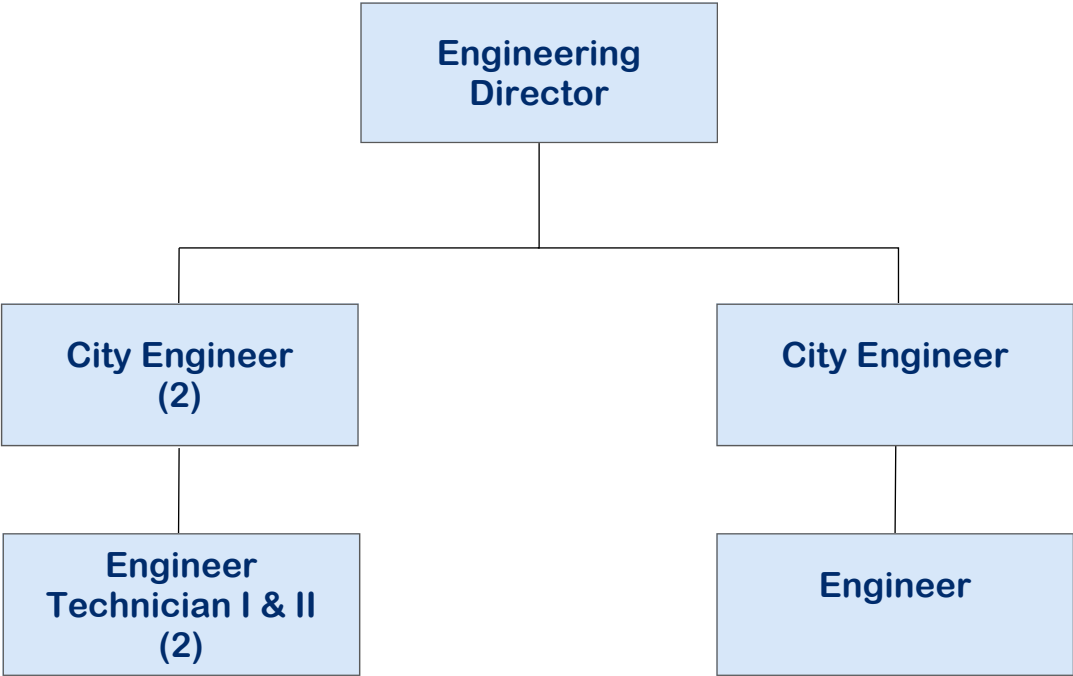
PERFORMANCE MEASURES	Actual FY 2020	Actual FY 2021	Target FY 2022	Target FY 2023
Maintenance cost per square foot	\$2.45	\$2.64	\$2.75	\$2.85
Utilities cost per square foot	\$1.61	\$1.55	\$1.60	\$1.65
Facility operating cost per square foot	\$3.28	\$3.36	\$3.50	\$3.65

AUTHORIZED PERSONNEL

Position / Title	Actual FY 2020	Actual FY 2021	Budget FY 2022	Budget FY 2023
Administrative Services Coordinator	1	1	1	1
Receptionist	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
Total Service Center	2	2	2	2

Engineering Department

Organization Chart



Engineering

2022-2023 Non-Routine Work Plan

The Engineering Department proposes the following as its goals and objectives for the non-routine work plan for the 2022-2023 fiscal year.

1. PREPARATION OF STORMWATER MASTER PLAN CIP

As part of the Citywide Drainage Master Plan currently being developed, it is anticipated that as many as thirty stormwater improvement project locations will be identified requiring Capital Project expenditures. Engineering will develop a Stormwater Master Plan CIP to include preliminary scope, schedule, and probable opinion of estimated project costs for identified projects. Procurement of engineering design services as well as contract administration during construction will be administered by the Engineering Department. Coordination with the Public Works Department for identified city maintenance projects will also be completed. The estimated thirty projects represent five of the forty sub-watersheds in the city. The five watersheds are considered Tier 1 of the study. As further funds are allocated for stormwater assessments in the remaining tiers additional projects will be added to the CIP.

Target Date: December 2022 upon completion of Tier 1 watershed analysis

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 affecting stormwater quality requirements. Staff from the Engineering and Planning Departments will coordinate with the Legal Department to ensure the new permit is reviewed, changes from the permit are identified, and updates are made 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, updated stream buffer regulations and public infrastructure requirements in buffer zones.

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

Target Date: Upon notification by TDEC of new permit issuance

3. ENGINEERING DEPARTMENT STANDARD DRAWING UPDATE

The City of Brentwood Subdivision Regulations include twenty-eight Standard Drawings that were last updated in 2011. The drawings are intended to be used in conjunction with construction of the referenced public infrastructure specifications. Staff from the Engineering Department will review and recommend updates to each of the standards to reflect specifications referenced in the Subdivision Regulations. Once the review is complete, procurement of engineering services by a design consultant will be utilized to include updated electronic copies for use in standard drawing plan sets.

Target Date: June 2023

4. **ON-CALL CONSTRUCTION ENGINEERING INSPECTION (CEI) SERVICES**

The Fiscal Year 2023-2028 CIP includes eight (8) capital transportation projects in various stages of project development that are anticipated to be let to construction over the next five (5) years. In reviewing the total construction expenditures, an on-call construction engineering and inspection (CEI) services contract is needed to supplement Engineering Department staffing for administration of these projects. Duties of the on-call CEI services would include, but is not limited to, construction management, construction testing, construction survey verification, construction observation and documentation, coordination with utilities to resolve any conflicts, and ensuring compliance with construction contract requirements and design plan specifications. An on-call contract is preferred to ensure uniform construction administration across various projects.

Target Date: December 2022

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 2020	Actual FY 2021	Budget FY 2022	YTD Actual FY 2022	Budget FY 2023
Personnel Services	\$ 801,246	\$ 762,224	\$ 722,245	\$ 442,063	\$ 897,410
Operating Expenditures	\$ 36,182	\$ 52,224	\$ 96,335	\$ 22,034	\$ 111,200
Capital Outlay	-	-	33,000	-	-
Total	\$ 837,428	\$ 814,448	\$ 851,580	\$ 464,097	\$ 1,008,610

BUDGET COMMENTS & PERFORMANCE MEASURES

The FY 2022 Engineering budget provides for a 18.5% increase over FY 2022. Personnel Services has increased 24.25% due to the FY 2022 mid-year 3% market adjustment, proposed FY 2023 3% market adjustment, proposed transportation supplement, and the proposed addition of two new positions, an Engineering Technician and an Engineer budgeted for six months with an expected hire around January 2023.

Operating expenditure changes include those costs associated with the two new positions including computers, docking stations, and safety boots. One new and one replacement vehicle were pre-ordered in FY 2022 and are included in the Capital Projects Fund (\$55,500).

PERFORMANCE MEASURES	Actual FY 2020	Actual FY 2021	Target FY 2022	Target FY 2023
Grading permit reviews within two weeks of complete submittal.	na	na	100%	100%
Subdivision reviews within four weeks of complete submittal.	na	na	100%	100%
Perform monthly MS4 and active construction project inspections.	na	na	100%	100%
Administer CIP program with monthly updates of scope, schedule, and budget.	na	na	100%	100%

AUTHORIZED PERSONNEL

Position / Title	Actual FY 2020	Actual FY 2021	Budget FY 2022	Budget FY 2023
Engineering Director	1	1	1	1
City Engineer	2	2	3	3
Engineer	0	0	0	1
Capital Projects Coordinator	1	1	0	0
Engineering Technician I & II	<u>1</u>	<u>1</u>	<u>1</u>	<u>2</u>
Total Engineering	5	5	5	7

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 2020	Actual FY 2021	Budget FY 2022	YTD Actual FY 2022	Budget FY 2023
Personnel Services	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	\$ 15,000
Operating Expenditures	\$ 73,454	\$ 75,425	\$ 77,690	\$ -	\$ 98,315
Capital Outlay	-	-	-	-	-
Total	\$ 88,454	\$ 90,425	\$ 92,690	\$ -	\$ 113,315

BUDGET COMMENTS & PERFORMANCE MEASURES

The FY 2023 budget reflects an increase of \$20,625 in the cost of Animal Control services from Williamson County. This number is higher than the typical 5% increase due to the federal census being conducted in 2020 and those numbers now being published. The cost of providing Animal Control services is apportioned by population in Williamson County, per the adopted interlocal agreement. 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.

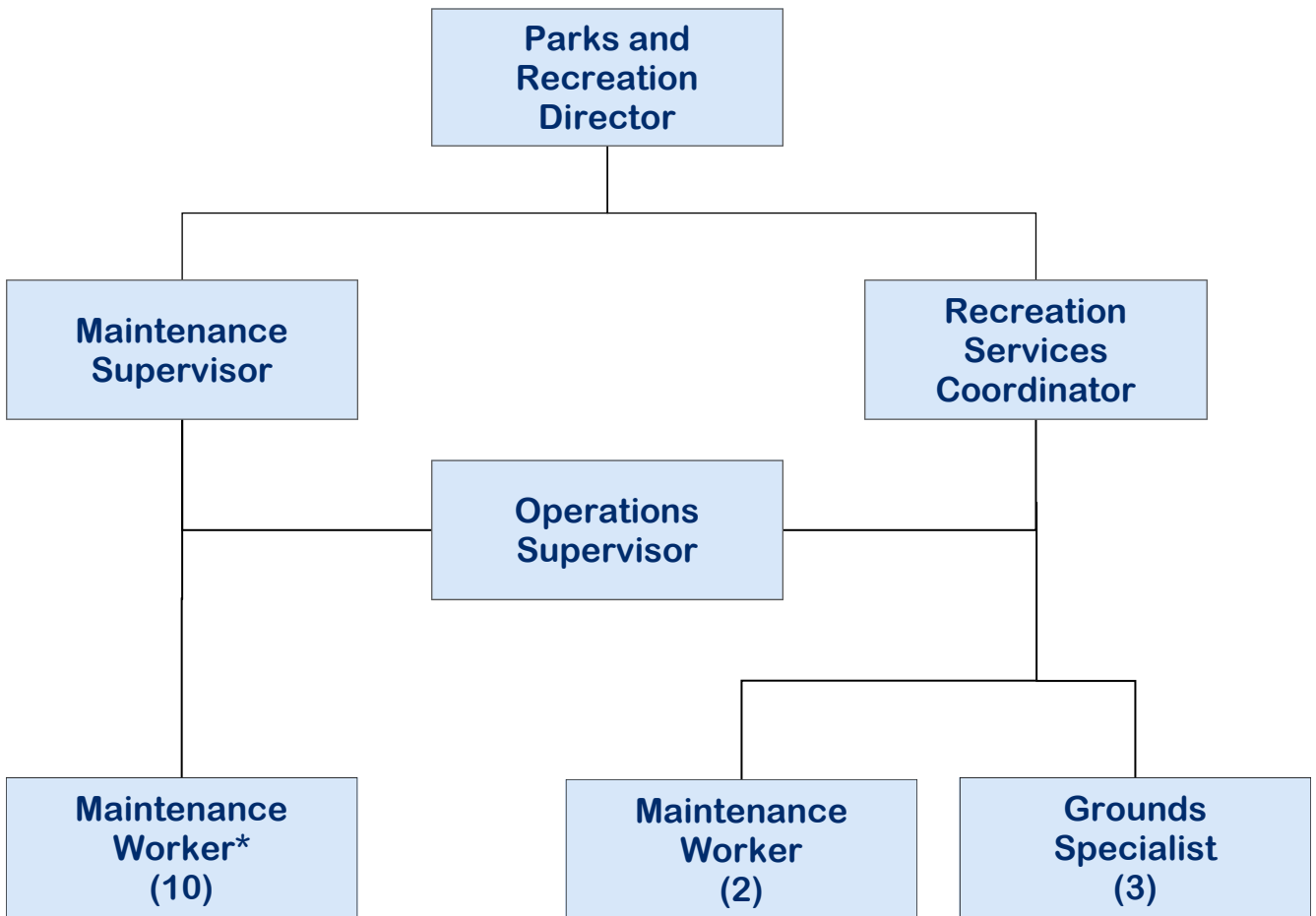
<u>PERFORMANCE MEASURES</u>	<u>Actual FY 2020</u>	<u>Actual FY 2021</u>	<u>Target FY 2022</u>	<u>Target FY 2023</u>
Health services refused because lack of income	None	None	None	None
Percent of individuals seeking services to individuals actually served	100%	100%	100%	100%

AUTHORIZED PERSONNEL

There are no staff assigned to this activity.

Parks and Recreation Department

Organization Chart



*Three (3) Maintenance Worker positions serve as Parks Custodians and receive supplemental pay

Parks and Recreation

2022-2023 Non-Routine Work Plan

The following Parks and Recreation Department non-routine goals and objectives are proposed for fiscal year 2022-2023.

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

- Entrance Sign Update
- Wood Sink Hole repairs
- Four Plex 2 - Sewer Repairs
- Amphitheater settling stabilization
- Painting 4 plex 2 roof
- Parking Lot resurfacing
- Woodland Middle School ballfield lighting
- Adding Control Link to 4plex 1 & 2
- Four board fence replacement
- Tennis court repairs
- Damage repair from installation of turf fields

Granny White Park

- Painting of roofs
- Concrete repairs
- Fence repair
- Entrance sign update

Smith Park

- New entrance gate
- Potential mountain biking trail

Deerwood

- Painting/repairs to building

Owl Creek

- Sunshade

Patriot Park

- Repairs to cemetery walls

River Park

- Exercise stations along bikeway
- Repaving basketball court

Tower Park

- Soccer goal replacement

Target Dates: Ongoing through June 2023

2. WINDY HILL PARK MASTER PLANNING & CONSTRUCTION

A consultant has been selected to initiate the master planning process for the new park. This planning process will continue through summer of 2022. Once the master plan is finalized, construction design work of proposed improvements will begin. The tentative schedule is for construction to begin spring of 2023 with completion by the end of calendar year 2023.

Target Date: June 30, 2023

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 2020	Actual FY 2021	Budget FY 2022	YTD Actual FY 2022	Budget FY 2023
Personnel Services	\$ 1,365,925	\$ 1,403,809	\$ 1,479,465	\$ 877,430	\$ 1,808,445
Operating Expenditures	\$ 963,350	\$ 945,005	\$ 1,138,560	\$ 640,561	\$ 1,253,195
Capital Outlay	115,196	82,458	114,500	37,029	115,500
Total	\$ 2,444,471	\$ 2,431,271	\$ 2,732,525	\$ 1,555,019	\$ 3,177,140

BUDGET COMMENTS & PERFORMANCE MEASURES

The FY 2023 Parks budget is 16% higher than the FY 2022 budget. Personnel Services is 22% higher as a result of the FY 2022 3% mid-year market adjustment, and proposed FY 2023 salary/benefit changes: market adjustments ranging from 3% to 7%, transportation and CDL supplements, and an increase in longevity pay. Also included are three (3) new Maintenance Worker positions that will function as Parks Custodians, with a \$2.00/hr duty stipend. One Grounds Specialist position has been eliminated and an Operations Supervisor position has been added. Part-time salaries are reduced \$38,000 from the FY 2022 budget amount.

Operating expenditures will increase 10%, led by \$50,000 as the first year of a two year \$100,000 commitment to the YMCA for the Concord Road facility expansion. R/M Motor Vehicles will increase \$15,000 due to industry price increases, and capital equipment to be purchased will include 2 mowers, 2 blowers, and a snow plow and mounting kit (\$79,000).

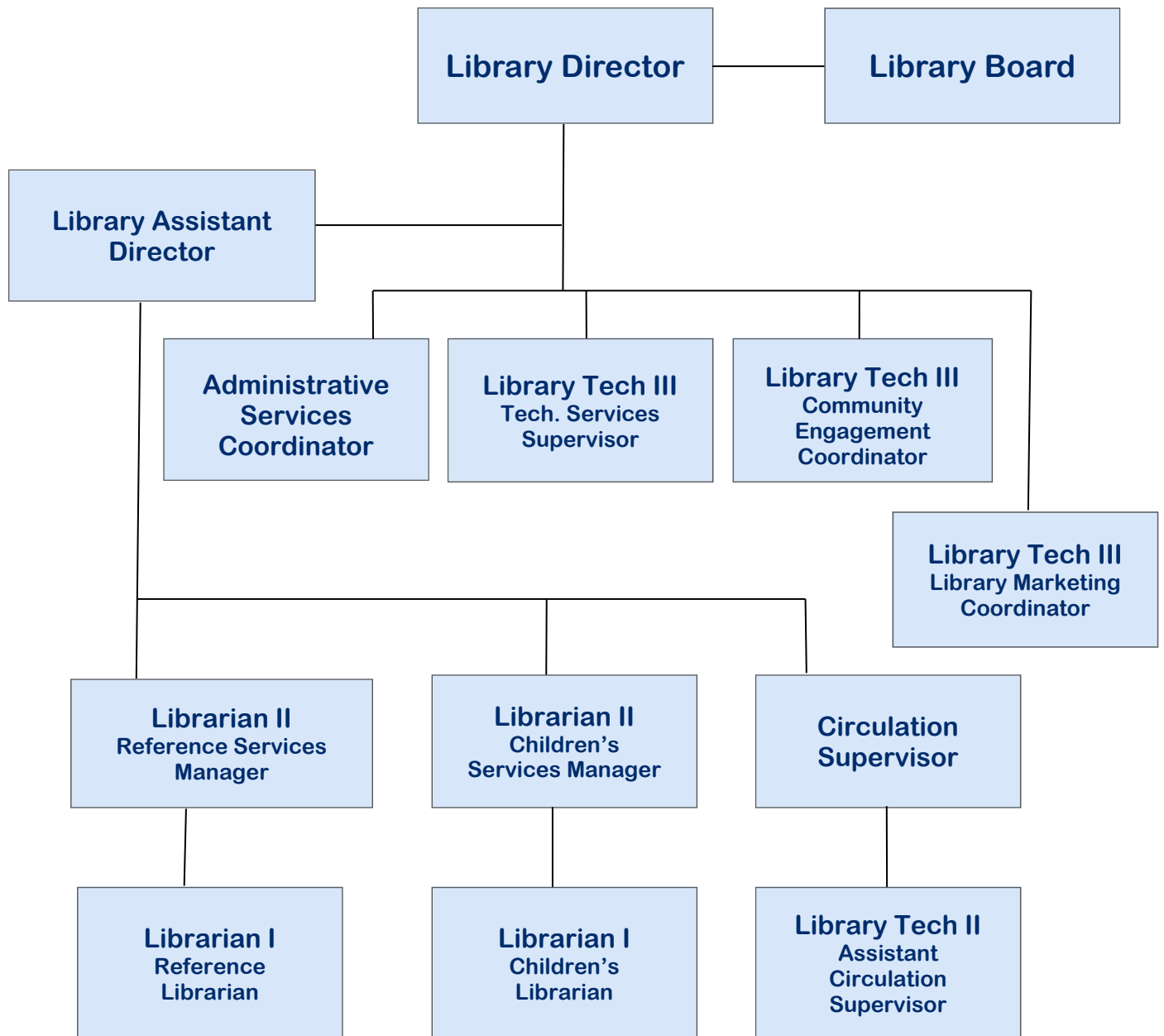
The Capital Projects Fund will provide for design and initial development of Windy Hill Park (\$780,000), several projects at Crockett Park (\$725,000), replacement of the entrance gate at Smith Park (\$50,000), a shade structure at Owl Creek Park (\$35,000), and exercise stations in River Park (\$10,000). The Facilities Maintenance Fund includes \$495,000 for various projects in the parks. Three vehicles appear in the Capital Projects Fund for the Parks Department (\$103,000).

PERFORMANCE MEASURES	Actual FY 2020	Actual FY 2021	Target FY 2022	Target FY 2023
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	134/8	134/12	134/8	136/12

AUTHORIZED PERSONNEL

Position / Title	Actual FY 2020	Actual FY 2021	Budget FY 2022	Budget FY 2023
Parks and Recreation Director	1	1	1	1
Parks Maintenance Supervisor	1	1	1	1
Recreation Services Coordinator	1	1	1	1
Operations Supervisor	0	0	0	1
Grounds Specialist I & II	4	4	4	3
Maintenance Workers	<u>9</u>	<u>9</u>	<u>9</u>	<u>12</u>
Total Parks	16	16	16	19

Public Library Organization Chart



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

Public Library

2022-2023 Non-Routine Work Plan

The Library proposes the following as its goals and objectives for the non-routine work plan for the 2022-2023 fiscal year.

1. CONTINUATION OF HOLT FUNDS IMPROVEMENT PROJECTS

The John P. Holt Brentwood Library and the City of Brentwood completed a survey in November 2018 to collect suggestions on the best use of the Holt funds. The responses were analyzed to identify those with the largest number of responses and the largest positive impact on the community. Two projects providing upgrades to wireless internet infrastructure and acquisition of more functional furniture in the Children's Library were completed. Remaining focus areas include a coffee shop or kiosk, furniture upgrades or replacements in the main room to provide more seating while preserving privacy, and 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, Library staff will continue research and further development of project plans and proposals for final funding authorization by the City Commission and implementation during FY 2023.

Target Date: May 31, 2023

2. EXPAND COMMUNITY OUTREACH

Outreach in the community is something the Library has always wanted to expand. While the Library has developed relationships with schools, we hope to continue expanding that relationship to the PTOs. Some of our plans for additional community outreach include seeking regular visits and educational opportunities with senior centers, YMCA, and civic organizations such as the Rotary Clubs in Brentwood. We can utilize our connection to Williamson Inc. to broaden education for the business organizations and reach the real estate associations. We plan to also target daycares and afterschool programs. The goal of the outreach would be to make everyone aware of what the Library can offer them here in their local community.

Target Date: May 31, 2023

3. LONG RANGE PLANNING FOR TECHNOLOGY COSTS AND PROJECTS

As part of the Library Strategic Plan, the Library, in conjunction with the Technology Department and maintenance staff, will conduct a full long-range analysis of potential technology projects and costs for consideration in future budget processes. After the space planning is completed, other possibilities will be explored to alternatively serve the community. This includes a 24/7 library branch that could be utilized outside the library or in another location to provide immediate 24-hour access and further enhance the library's reach in the community. This analysis also includes an outdoor holds pick up locker and updated self-checks which could integrate with the calendar system to register for programming, notary services, study room, etc. Another indoor automated material handler is needed by the circulation desk as data shows library returns outdoors are high volume and another automated return option is needed. The current outdoor automated book return, "Bookie Monster", is on year seven of a ten-year life span. Plans to add to it and update the technology of "Bookie Monster" with construction additions in the circulation workroom should also be addressed and based on actionable data.

Target Date: January 2, 2023

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 2020	Actual FY 2021	Budget FY 2022	YTD Actual FY 2022	Budget FY 2023
Personnel Services	\$ 1,516,569	\$ 1,483,329	\$ 1,544,975	\$ 1,027,417	\$ 1,707,255
Operating Expenditures	\$ 1,090,923	\$ 1,058,536	\$ 1,265,645	\$ 814,554	\$ 1,218,150
Capital Outlay	31,856	-	1,000	-	-
Total	\$ 2,639,348	\$ 2,541,866	\$ 2,811,620	\$ 1,841,971	\$ 2,925,405

BUDGET COMMENTS & PERFORMANCE MEASURES

The 2023 Library budget reflects an overall 4.5% increase from FY 2022. Personnel Services have increased 10.5% (\$162,280) as a result of the FY 2022 mid-year adjustments, combined with proposed 3% market adjustments, transportation supplements, and increases in longevity pay. Position changes will include the elimination of one Library Technician and the addition of one Librarian, and elimination of the Library Services Supervisor position in pay plan Group G and reclassification of the incumbent to the new position of Assistant Library Director in Group I. The latter change better recognizes existing responsibilities and reporting structure within the Library, and is consistent with other departments.

Proposed operating expenditures include mostly small changes in individual line items, though the overall impact is a reduction of 3.75% (-\$47,495). The Facilities Maintenance Fund budget provides for drainage improvements near the Reading Terrace (\$20,000) and any extraordinary repairs that may arise (\$75,000).

PERFORMANCE MEASURES	Actual FY 2020	Actual FY 2021	Target FY 2022	Target FY 2023
Annual items checked out	787,075	839,210	790,000	850,000
Program Attendance	24,050	19,003	25,000	25,000
Volunteer work hours contributed	8,879	7,684	9,000	9,000

AUTHORIZED PERSONNEL

Position / Title	Actual FY 2020	Actual FY 2021	Budget FY 2022	Budget FY 2023
Library Director	1	1	1	1
Assistant Library Director	0	0	0	1
Library Services Supervisor	1	1	1	0
Librarian I and II	3	3	3	4
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>4</u>

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 2020	Actual FY 2021	Budget FY 2022	YTD Actual FY 2022	Budget FY 2023
Brentwood High	\$ 62,400	\$ 62,400	\$ 62,400	\$ 62,400	
Brentwood Middle	\$ 15,600	\$ 15,600	\$ 15,600	\$ 15,600	
Crockett Elementary	\$ 10,400	\$ 10,400	\$ 10,400	\$ 10,400	
Lipscomb Elementary	\$ 10,400	\$ 10,400	\$ 10,400	\$ 10,400	
Scales Elementary	\$ 10,400	\$ 10,400	\$ 10,400	\$ 10,400	
Woodland Middle	\$ 15,600	\$ 15,600	\$ 15,600	\$ 15,600	
Edmondson Elementary	\$ 10,400	\$ 10,400	\$ 10,400	\$ 10,400	
Kenrose Elementary	\$ 10,400	\$ 10,400	\$ 10,400	\$ 10,400	
Ravenwood High	\$ 62,400	\$ 62,400	\$ 62,400	\$ 62,400	
Sunset Elementary	\$ 5,000	\$ 4,785	\$ 10,400	\$ 4,785	
Sunset Middle	\$ 15,600	\$ 15,600	\$ 15,600	\$ 15,600	
Jordan Elementary	\$ 10,400	\$ 10,400	\$ 10,400	\$ 10,400	
Unallocated					\$ 244,400
Total	\$ 239,000	\$ 238,785	\$ 244,400	\$ 238,785	\$ 244,400

BUDGET COMMENTS & PERFORMANCE MEASURES

Funding is provided in accordance with the adopted educational funding policy. The FY 2023 budget provides \$244,400 for education, the same as approved in FY 2022, 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 \$6.2 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 2020	Actual FY 2021	Budget FY 2022	YTD Actual FY 2022	Budget FY 2023
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 2023 budget allocates \$10,000 for activities that encourage and enhance economic development in the City of Brentwood. Since 2013, the Brentwood/Cool Springs, Williamson County/Franklin, and Cool Springs Chambers of Commerce have been consolidated into what is now known 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 2020	Actual FY 2021	Target FY 2022	Target FY 2023
Avg. Brentwood household income *	\$215,922	N/A	\$226,000	\$222,000
Median Brentwood household income *	\$160,174	N/A	\$173,000	\$164,000
Avg. Williamson household income *	\$149,051	N/A	\$154,000	\$153,000
Med. Williamson household income *	\$111,196	N/A	\$116,000	\$114,000

* Source: U.S. Census Bureau, American Communities Survey, 5-Year Estimates, 2020

"Average" income is "mean" income as defined by Census Bureau; FY 2021 data not available as of April 2022

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 2020	Actual FY 2021	Budget FY 2022	YTD Actual FY 2022	Budget FY 2023
Personnel Services	\$ 27,706	\$ 27,344	\$ 39,705	\$ 16,798	\$ 43,690
Operating Expenditures	135,079	134,652	148,465	87,892	158,080
Capital Outlay	-	-	-	-	-
Total	\$ 162,785	\$ 161,996	\$ 188,170	\$ 104,690	\$ 201,770

BUDGET COMMENTS & PERFORMANCE MEASURES

The COVID-19 pandemic that began impacting Middle Tennessee in early March 2020, requiring renters to cancel or postpone events for the rest of FY 2020. FY 2021 saw similar disruptions, though renters still managed to have smaller events with limited attendance. Net income for FY 2020 and FY 2021 was -\$5,295 and \$29,988, respectively.

FY 2022 has seen a tremendous rebound, with revenues at 8 months already \$14,000 higher than pre-pandemic FY 2019. Net income is projected in excess of \$60,000, which more than covers the targeted \$45,000 contribution to the Facilities Maintenance Fund for continued preservation of this historic asset.

Recognizing that some revenues in FY 2022 are those deferred from the prior two years due to postponements, FY 2023 budgeted revenues for both houses combined are conservatively projected at \$332,000, with expenses of \$280,000. A projected net income in excess of \$50,000 is anticipated. Improvements to the Cool Springs House will include installation of irrigation lines, and Ravenswood improvements will include carpentry repairs on the front porch. The latter is included in the Facilities Maintenance Fund, and is covered by the anticipated \$45,000 FYE transfer to that fund.

PERFORMANCE MEASURES	Actual FY 2020	Actual FY 2021	Target FY 2022	Target FY 2023
Cool Springs House Rental Revenue	\$55,814	\$74,120	\$82,000	\$95,000
Cool Spring House Number of Bookings	77	96	90	100
Ravenswood Mansion Rental Revenue	\$133,504	\$138,873	\$200,000	\$200,000
Ravenswood Mansion Number of Bookings	66	67	80	85

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 2020	Actual FY 2021	Budget FY 2022	YTD Actual FY 2022	Budget FY 2023
Debt Service Fund	\$ 3,250,000	\$ 6,061,600	\$ 2,995,000	\$ 2,995,000	\$ 3,095,000
Municipal Center Fund	685,000	695,000	695,000	695,000	740,000
ECD fund	484,700	484,700	484,700	484,700	488,000
Equipment Repl. Fund	405,000	770,000	-	-	-
Retiree Benefits Fund	-	25,000	25,000	25,000	25,000
Capital Projects Fund	3,740,000	5,655,000	-	-	-
Capital Projects (Fund Bal.)	2,600,000	5,000,000	-	-	-
Facilities Maintenance Fund	395,000	1,305,000	350,000	350,000	350,000
Total	\$ 11,559,700	\$ 19,996,300	\$ 4,549,700	\$ 4,549,700	\$ 4,698,000

BUDGET COMMENTS & PERFORMANCE MEASURES

In FY 2023, a \$3,095,000 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 increase of \$100,000 over FY 2022 in anticipation of issuance of \$9.0 million in FY 2023 for the widening of Ragsdale Road and the potential streetlight retrofit project. An increase of \$100,000 in the transfer is expected again in FY 2024.

A \$740,000 transfer to the Municipal Center Fund represents the annual rental payment for City occupied and controlled space in the building. This transfer amount is an increase of \$45,000 over FY 2022.

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 \$488,000 is needed in FY 2023, a slight increase over FY 2022, to cover the cost of emergency communication services.

In FY 2023, 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 2022.

The FY 2023 transfer to the Post Employment (Retiree) Benefits Fund of \$25,000 is the same amount as FY 2022. 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 \$45,000, 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 2023 has increased by \$88,000 from \$2,055,000 to \$2,143,000. Increased transfers from departments include Technology (\$20,000), Public Works (\$33,500), Fire Rescue (\$13,000), Police (\$20,000), Traffic (\$500), and Parks (\$1,000). The increase in 2023 is considerably less than in 2022 due to the completion of the Police Department Headquarters and all of the associated equipment that was acquired.

The City has pre-ordered many of the 2023 vehicles due to industry backlogs. The 2023 vehicle and equipment purchases include: a grapple truck (\$210,000), a tandem-axle dump truck (\$165,000), and a 1-ton dump truck (\$65,000) in Public Works, ten (10) vehicles in PD (\$475,000), as well as airpicks (\$35,000) and a squad truck (\$50,000) for BFR. Also included are a combo truck (\$65,000) and a Toro 4500D mower (\$85,000) for Parks. Technology expenditures will total \$693,000, to include network storage, replacement computers, and components needed for BTW.

A 2022 FYE transfer of \$785,000 from the General Fund to the Equipment Replacement fund will supplement funding for the network storage, airpicks, vehicles, and provide additional funding to help compensate for vehicle price escalation.

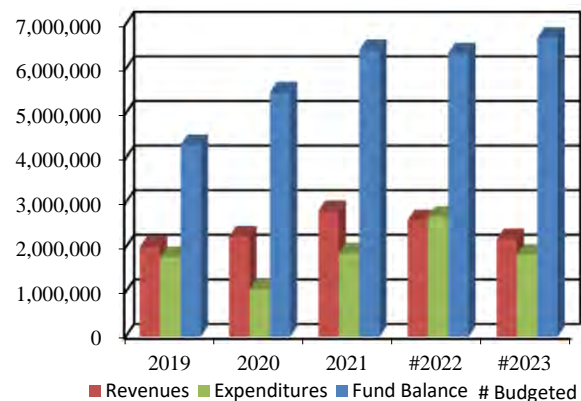
SUMMARY

	Actual FY 2020	Actual FY 2021	Budget FY 2022	YTD Actual FY 2022	Budget FY 2023
Revenues					
Other Financing Source	\$ 2,175,000	\$ 2,614,500	\$ 2,538,000	\$ 2,538,081	\$ 2,143,000
Uses of Money and Property	72,728	206,736	75,000	67,338	45,000
Total Revenues	<u>\$ 2,247,728</u>	<u>\$ 2,821,236</u>	<u>\$ 2,613,000</u>	<u>\$ 2,605,419</u>	<u>\$ 2,188,000</u>
Expenditures					
Non Capital Outlay	\$ 193,637	\$ 218,406	\$ 135,000	\$ 27,962	\$ 231,000
Capital Outlay	871,825	1,655,225	2,551,625	1,240,244	1,612,000
Total Expenditures	<u>\$ 1,065,462</u>	<u>\$ 1,873,632</u>	<u>\$ 2,686,625</u>	<u>\$ 1,268,206</u>	<u>\$ 1,843,000</u>

PERSONNEL

No personnel are directly assigned to this activity

EXPENDITURE CHART



Facilities Maintenance Fund

MISSION

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

BUDGET COMMENTS

FY 2022 funding included: miscellaneous park and trail repairs at various City parks, Ravenswood Mansion basement wall repair, chiller and exterior door replacement, as well as drainage improvement at the Library, gutter replacment at the Service Center, and repaving the Station 4 lot. For FY 2023, an operating transfer of \$350,000 will be provided from the General Fund, which is unchanged from FY 2022. FY 2023 expenditures will include placeholder funding for extraordinary maintenance that may arise at Station 2 and 4 (\$45,000), Library (\$75,000), and Service Center (\$50,000). Also included is bikeway maintenance (\$50,000), snow guards (\$15,000), exterior repairs (\$30,000), and diesel fuel tank replacement (\$150,000) at the Service Center, carpentry and other exterior repairs at Ravenswood Mansion (\$45,000), and drainage improvements behind the Reading Terrace an the Library (\$20,000). Various park projects will total \$495,000 from Facilities Maintenance (such as Brentvale cabin rebuild, amphitheater settling repair, roof painting, at Crockett Park, historic stone wall repair at Patriot Park, basketball court repair at River Park, etc). The fuel tank replacement at the Service Center and Ravenswood repairs are subject to a \$195,000 transfer of excess revenues from the General Fund to the Facilities Maintenance Fund at 2022 FYE.

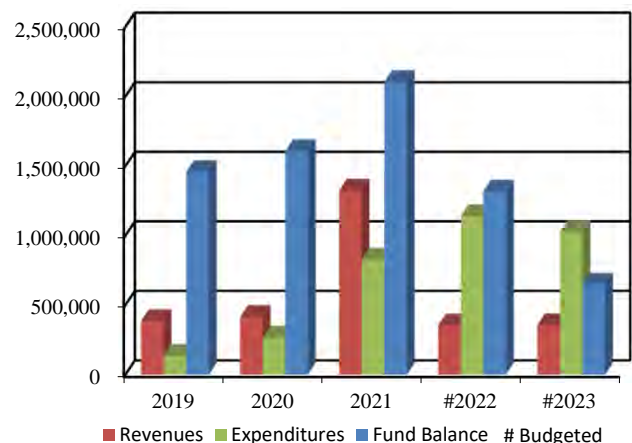
SUMMARY

	Actual FY 2020	Actual FY 2021	Budget FY 2022	YTD Actual FY 2022	Budget FY 2023
Revenues					
Other Financing Source	\$ 395,000	\$ 1,305,000	\$ 350,000	\$ 350,000	\$ 350,000
Uses of Money and Property	19,695	18,354	3,500	4,412	5,000
Total Revenues	\$ 414,695	\$ 1,323,354	\$ 353,500	\$ 354,412	\$ 355,000
	Actual FY 2020	Actual FY 2021	Budget FY 2022	YTD Actual FY 2022	Budget FY 2023
Expenditures					
Operating Expenditures	\$ 265,573	\$ 826,504	\$ 1,140,000	\$ 514,877	\$ 1,025,000
Total Expenditures	\$ 265,573	\$ 826,504	\$ 1,140,000	\$ 514,877	\$ 1,025,000

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 \$595,000, 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 \$500,000.

BUDGET COMMENTS

Actual retiree benefit premiums and claims are paid from the Trust. The FY 2023 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 2023 is provided through a \$25,000 transfer from the General Fund, an amount unchanged from FY 2022. 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.

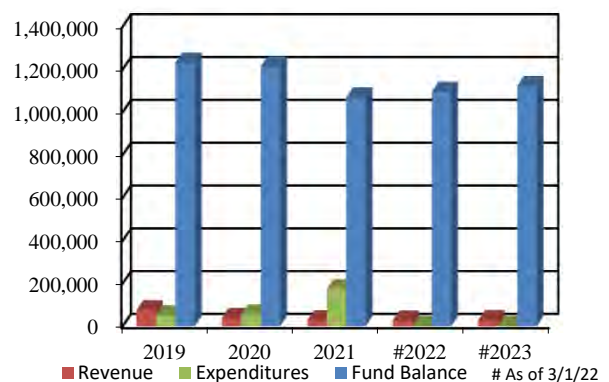
SUMMARY

	Actual FY 2020	Actual FY 2021	Budget FY 2022	YTD Actual FY 2022	Budget FY 2023
Revenues					
Other Financing Source	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Uses of Money and Property	12,883	2,472	1,200	1,797	2,500
Total Revenues	\$ 37,883	\$ 27,472	\$ 26,200	\$ 26,797	\$ 27,500
Expenditures					
Operating Expenditures	\$ 55,020	\$ 172,390	\$ -	\$ -	\$ -
Total Expenditures	\$ 55,020	\$ 172,390	\$ -	\$ -	\$ -

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 2023, the net OPEB Obligation (the Annual Required Contribution after adjustment for investments and pre-funding) is \$1,135,665. A total of \$987,910 will be transferred from the General Fund, \$101,400 from the Water & Sewer Fund, and \$46,355 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 2023 budgeted amounts are shown for informational purposes only. As of March 31, 2022, the market value of the Trust Fund is \$15,926,484, an increase of \$1,383,078 from the March 31, 2021 market value of \$14,543,406. The biennial OPEB actuarial report, which establishes the required contribution, was last done in FY 2021, and will and another one will be prepared in FY 2023.

SUMMARY

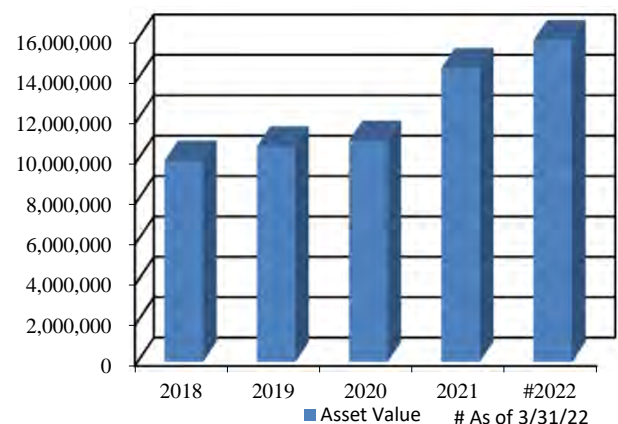
	Actual FY 2020	Actual FY 2021	Budget FY 2022	YTD Actual * FY 2022	Budget FY 2023
Revenues					
Other Financing Source	\$ 1,169,119	\$ 1,198,913	\$ 1,160,660	\$ 898,629	\$ 1,160,665
Uses of Money and Property	552,538	2,163,268	-	(217,688)	-
Total Revenues	<u>\$ 1,721,657</u>	<u>\$ 3,362,180</u>	<u>\$ 1,160,660</u>	<u>\$ 680,941</u>	<u>\$ 1,160,665</u>
Expenditures					
Retiree Benefits	\$ 339,071	\$ 312,848	\$ 550,000	\$ 597,439	\$ 550,000
Professional Services	-	7,300	-	-	-
Total Expenditures	<u>\$ 339,071</u>	<u>\$ 320,148</u>	<u>\$ 550,000</u>	<u>\$ 597,439</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 2023, \$1,800,000 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 \$2,600,000 is available for resurfacing in FY 2023. The City strives to maintain a resurfacing program on a 20 year cycle.

Estimated fuel tax revenues for FY 2023 are \$1,625,000, an increase of \$25,000 from the FY 2022 budget amount. Future cash flow projections for the State Street Aid Fund indicate the fund will be able to increase funding to \$1,900,000 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.

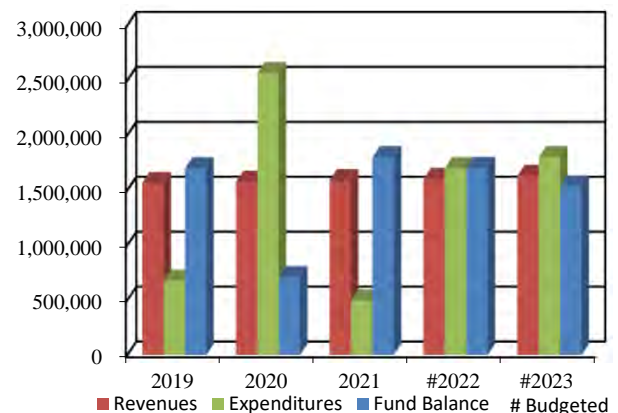
SUMMARY

	Actual FY 2020	Actual FY 2021	Budget FY 2022	YTD Actual FY 2022	Budget FY 2023
Revenues					
Intergovernmental	\$ 1,559,753	\$ 1,588,319	\$ 1,600,000	\$ 962,494	\$ 1,625,000
Uses of Money and Property	15,695	2,581	2,000	3,715	5,000
Total Revenues	\$ 1,575,449	\$ 1,590,900	\$ 1,602,000	\$ 966,210	\$ 1,630,000
Expenditures					
Operating Expenditures	\$ 2,566,719	\$ 497,848	\$ 1,700,000	\$ 66,454	\$ 1,800,000
Total Expenditures	\$ 2,566,719	\$ 497,848	\$ 1,700,000	\$ 66,454	\$ 1,800,000

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

While no use of funds was originally programmed for FY 2022, a year-end budget amendment will be needed to authorize a transfer of \$350,000 to the Capital Projects Fund to pay for preliminary engineering services Split Log Road in the eastern annexation area. These services were authorized by the City Commission mid-year due to the need to expedite this work to be coordinated with new subdivision proposals in this area. An additional transfer to the Capital Projects Fund of \$420,000 is programmed in FY 2023 for the remaining costs associated with this preliminary engineering work.

Fee collections for FY 2023 (\$700,000) 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 2023.

An updated fee schedule became effective January 1, 2020. The second annual inflation based adjustment to the fee schedule was adopted in November of 2021.

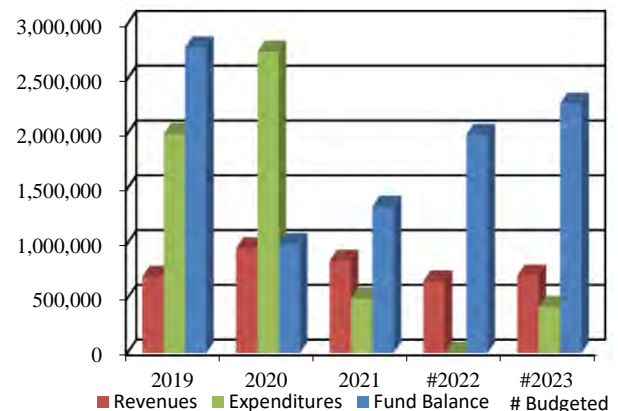
SUMMARY

	Actual FY 2020	Actual FY 2021	Budget FY 2022	YTD Actual FY 2022	Budget FY 2023
Revenues					
Intergovernmental	\$ 951,448	\$ 839,342	\$ 650,000	\$ 389,182	\$ 700,000
Uses of Money and Property	3,876	2,934	5,000	3,017	5,000
Total Revenues	\$ 955,324	\$ 842,276	\$ 655,000	\$ 392,199	\$ 705,000
Expenditures					
Operating Expenditures	\$ 2,750,000	\$ 500,000	\$ -	\$ -	\$ 420,000
Total Expenditures	\$ 2,750,000	\$ 500,000	\$ -	\$ -	\$ 420,000

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 \$574,000 over the past ten years, with the highest year being \$713,000 in FY 2016. Given this revenue source fluctuates based on the new housing market in Williamson County, the FY 2023 budget projects \$525,000 in revenue, an increase of \$75,000 from FY 2022.

A transfer of \$500,000 to the Capital Projects Fund is programmed in FY 2023 to provide funding for initial development work for Windy Hill Park, with an additional \$1 million in FY 2024 programmed in the FY 2023-2038 CIP. The estimated fund balance at the end of FY 2022 is \$1,380,000.

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.

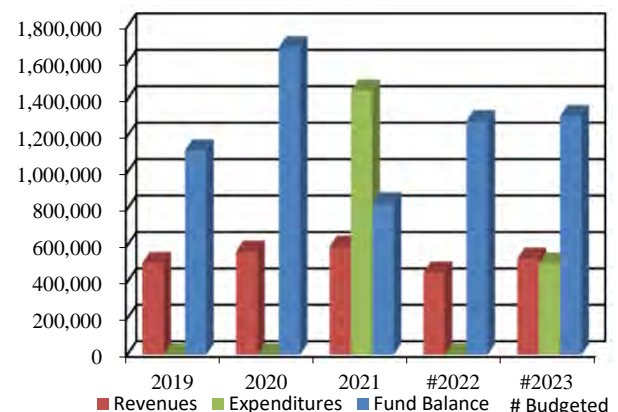
SUMMARY

	Actual FY 2020	Actual FY 2021	Budget FY 2022	YTD Actual FY 2022	Budget FY 2023
Revenues					
Other Financing Sources	\$ 551,954	\$ 592,369	\$ 450,000	\$ 333,266	\$ 525,000
Uses of Money and Property	14,270	1,174	1,000	1,836	2,500
Total Revenues	\$ 566,224	\$ 593,544	\$ 451,000	\$ 335,102	\$ 527,500
Expenditures					
Operating Expenditures	\$ -	\$ 1,450,000	\$ -	\$ -	\$ 500,000
Total Expenditures	\$ -	\$ 1,450,000	\$ -	\$ -	\$ 500,000

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 2023 from this fee are \$1,000. No expenditures are programmed in FY 2023. Proceeds from the fee will accumulate in this fund until improvements to the electronic citation hardware, software, or related components are needed.

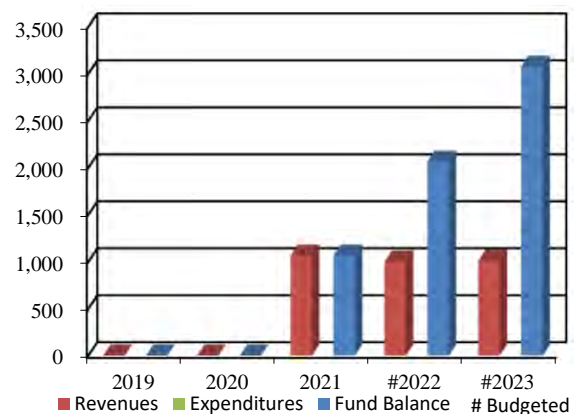
SUMMARY

	Actual FY 2020	Actual FY 2021	Budget FY 2022	YTD Actual FY 2022	Budget FY 2023
Revenues					
E-Citation Fee	\$ -	\$ 1,064	\$ 1,000	\$ -	\$ 1,000
Uses of Money and Property	-	1	-	2	10
Total Revenues	\$ -	\$ 1,065	\$ 1,000	\$ 2	\$ 1,010
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 2023 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.

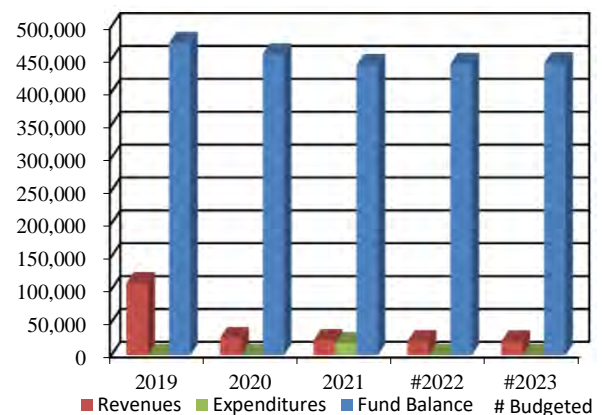
SUMMARY

	Actual FY 2020	Actual FY 2021	Budget FY 2022	YTD Actual FY 2022	Budget FY 2023
Revenues					
Intergovernmental	\$ 20,816	\$ 21,892	\$ 20,000	\$ 37,349	\$ 20,000
Uses of Money and Property	5,343	1,045	1,500	919	1,000
Total Revenues	\$ 26,159	\$ 22,937	\$ 21,500	\$ 38,268	\$ 21,000
	Actual FY 2020	Actual FY 2021	Budget FY 2022	YTD Actual FY 2022	Budget FY 2023
Expenditures					
Operating Expenditures	\$ 43,363	\$ 39,138	\$ 20,000	\$ 4,757	\$ 20,000
Total Expenditures	\$ 43,363	\$ 39,138	\$ 20,000	\$ 4,757	\$ 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 started rising at the beginning of the calendar year 2021. The Fuel Fund is projected to have a fund balance at the end of FY 2022 of approximately \$863,361, double the projected FY 2022 fuel cost for the City. Given the cost of fuel is significantly higher now as compared to the same time last year, the amount charged to each user department will increase for FY 2023 from \$1.70 to \$2.00 per gallon unleaded and \$2.15 to \$2.50 per gallon diesel. This will generate projected revenue of \$376,600 in FY 2023. Total fuel fund purchases are budgeted at \$540,670, significantly higher than FY 2022. With the anticipated fuel cost increases to the City, the estimated fuel fund balance at June 30, 2023 is \$701,790. 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.

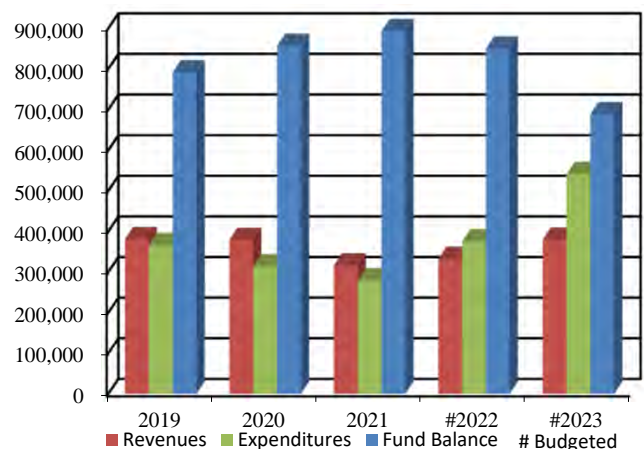
SUMMARY

	Actual FY 2020	Actual FY 2021	Budget FY 2022	YTD Actual FY 2022	Budget FY 2023
Revenues					
Other Financing Source	\$ 370,247	\$ 313,859	\$ 328,900	\$ 212,979	\$ 376,600
Uses of Money and Property	8,695	1,906	3,000	1,624	2,500
Total Revenues	<u>\$ 378,942</u>	<u>\$ 315,765</u>	<u>\$ 331,900</u>	<u>\$ 214,603</u>	<u>\$ 379,100</u>
	Actual FY 2020	Actual FY 2021	Budget FY 2022	YTD Actual FY 2022	Budget FY 2023
Expenditures					
Operating Expenditures	\$ 313,599	\$ 279,096	\$ 375,000	\$ 260,042	\$ 540,670
Total Expenditures	<u>\$ 313,599</u>	<u>\$ 279,096</u>	<u>\$ 375,000</u>	<u>\$ 260,042</u>	<u>\$ 540,670</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 2021 was just under **\$3.9 million**, and based on claims experience and trends to date, is expected to be **\$3.4 million** of June 30, 2022. 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 2023, the budgeted cost in each activity is \$11,235 per eligible employee, for the fifth year in a row.

The FY 2023 budget for the health insurance division anticipates total expenditures of \$5,185,250 which is an increase of \$745,250 from FY 2022. 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, stop-loss insurance reimbursements, prescription rebates, and interest earnings are \$4,542,065 in FY 2023. In FY 2023, 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 2023 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 2023, a total of \$345,230 has been budgeted in the various activities with personnel, an increase of \$8,320 from FY 2022. The fund balance in the worker's compensation division projected at approximately \$474,642 at June 30, 2021. Using the last five years of claims experience, this represents 295% of one year's average claims coverage.

SUMMARY

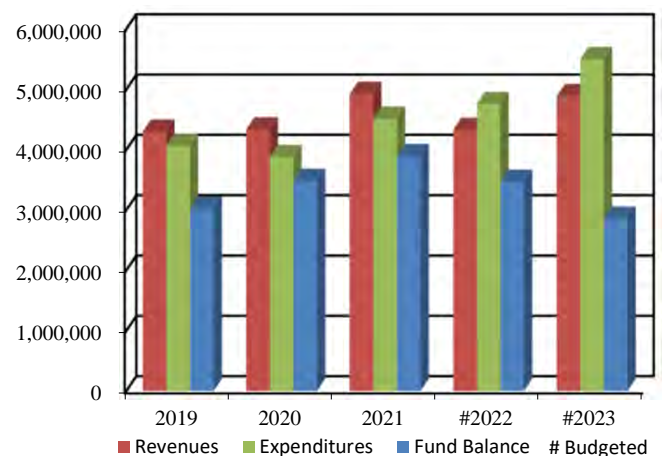
	Actual FY 2020	Actual FY 2021	Budget FY 2022	YTD Actual FY 2022	Budget FY 2023
Revenues					
Other Financing Source - Health	\$ 4,036,766	\$ 4,639,207	\$ 3,984,650	\$ 2,911,927	\$ 4,527,065
Other Financing Source - WC	249,430	274,430	336,920	224,613	345,230
Uses of Money and Property	49,615	9,326	7,500	7,216	15,000
Total Revenues	\$ 4,335,811	\$ 4,922,963	\$ 4,329,070	\$ 3,143,756	\$ 4,887,295

	Actual FY 2020	Actual FY 2021	Budget FY 2022	YTD Actual FY 2022	Budget FY 2023
Expenditures					
Operating Expenditures - Health	\$ 3,609,519	\$ 4,299,557	\$ 4,440,000	\$ 3,019,803	\$ 5,185,250
Operating Expenditures - WC	268,333	212,109	315,000	245,484	315,000
Total Expenditures	\$ 3,877,852	\$ 4,511,666	\$ 4,755,000	\$ 3,265,287	\$ 5,500,250

PERSONNEL

No personnel are directly assigned to this activity

FUND PERFORMANCE



DEBT SERVICE FUND

Debt Service Fund

MISSION

The Debt Service Fund provides for the accumulation of resources necessary for paying the general obligation debt service of the City other than Water/Sewer debt. Revenue for the fund is received through an operating transfer from the General Fund (\$3,095,000 proposed in FY 2023) 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 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 2023, the total outstanding General Obligation long-term debt is 0.56% of the total assessed value of taxable property in Brentwood assessed as of August 2021.

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 2023, the total debt service on long-term debt is 4.8% 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 2023 will be 130% of the target amount. Revenues exceed expenditures in FY 2023 by more than \$747,000 due to the below referenced refinancing.

BUDGET COMMENTS

The projected Debt Service fund balance as of June 30, 2022 is \$2,947,456 compared to the June 30, 2021 fund balance of \$4,104,642. The difference is attributable to the cash defeasance of outstanding Series 2011 bonds in FY 2022. The City also advance-refunded \$2,965,000 in outstanding Series 2013 G.O. bonds via the Series 2021(B) issue. This refinancing produced an estimated net present value savings of 4.9%, which is in excess of the 3.0% required by policy. The total debt service obligations for FY 2023 will be \$2,354,660, a decrease of \$484,190 from the \$2,838,850 in FY 2022. 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 2023 transfer from the General Fund (\$3,095,000) is \$100,000 more than FY 2022 in anticipation of issuance of \$9.0M in G.O. bonds in FY 2023 for the Ragsdale Road project.

SUMMARY

	Actual FY 2020	Actual FY 2021	Budget FY 2022	YTD Actual FY 2022	Budget FY 2023
Revenues					
Other Financing Source	\$ 3,250,000	\$ 6,061,600	\$ 2,995,000	\$ 2,995,000	\$ 3,095,000
Uses of Money and Property	50,832	4,330	2,000	9,033	13,000
Bond Refunding Proceeds	-	-	-	-	-
Total Revenues	<u>\$ 3,300,832</u>	<u>\$ 6,065,930</u>	<u>\$ 2,997,000</u>	<u>\$ 3,004,033</u>	<u>\$ 3,108,000</u>
Expenditures					
Principal	\$ 2,115,000	\$ 1,490,000	\$ 2,065,000	\$ 3,410,000	\$ 1,680,000
Interest	720,614	884,029	773,850	781,732	674,660
Subtotal	2,835,614	2,374,029	2,838,850	4,191,732	2,354,660
Bond Refunding Payments	-	3,006,000	-	-	-
Other	5,049	5,334	6,000	944	6,000
Total Expenditures	<u>\$ 2,840,663</u>	<u>\$ 5,385,364</u>	<u>\$ 2,844,850</u>	<u>\$ 4,192,675</u>	<u>\$ 2,360,660</u>

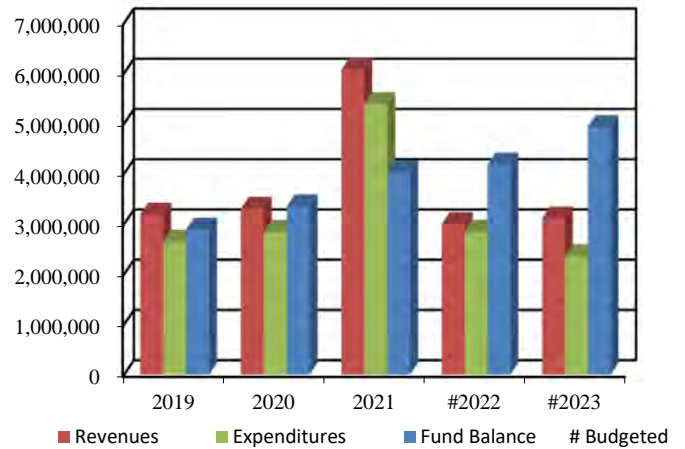
Debt Service Fund

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.

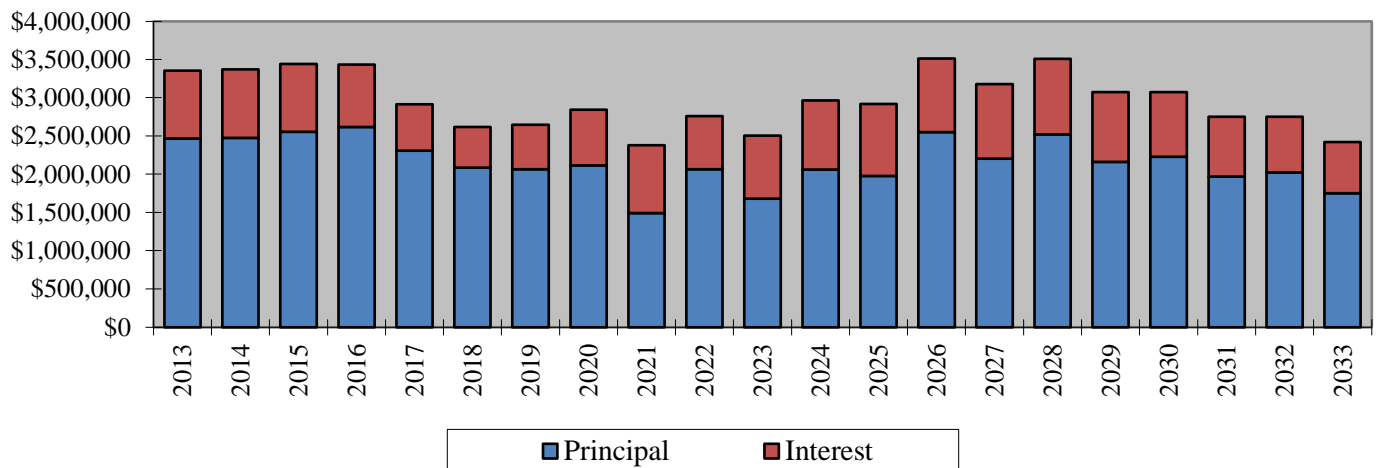
FUND PERFORMANCE



This graph represents actual revenues, expenses, and fund balance for FY 2019-2021. FY 2022 and FY 2023 are budgeted.

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

\$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.	1,315,000
\$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.	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.	2,365,000
\$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.	1,885,000
\$2,040,000 2017(A) 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.	13,910,000
\$2,810,000 2021(B) G.O. Public Refunding Bonds due in increasing annual installments through September 1, 2033 at varying rates from 2.% to 5%. The bonds provided funds to refund various Series 2013 bonds and costs of issuance.	2,810,000
Total Outstanding General Obligation Bonds	24,790,000

Debt Service Fund

Schedule of Debt Service Requirements - Outstanding General Obligation Bonds

Year	2012 G.O. Refunding Bonds		2013 G.O. Bonds		2016 G.O. Refunding Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest
2023	320,000	23,100	230,000	8,025	275,000	47,300
2024	325,000	16,650	235,000	2,791	280,000	41,800
2025	330,000	10,100			285,000	36,200
2026	340,000	3,400			290,000	30,500
2027					300,000	24,700
2028					305,000	18,700
2029					310,000	12,600
2030					320,000	6,400
2031						
2032						
2033						
2034						
2035						
2036						
2037						
2038						
2039						
2040						
	<u>\$ 1,315,000</u>	<u>\$ 53,250</u>	<u>\$ 465,000</u>	<u>\$ 10,816</u>	<u>\$ 2,365,000</u>	<u>\$ 218,200</u>

Year	2017 G.O. Refunding Bonds		2017A G.O. Refunding Bonds		2019 G.O. Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest
2023	295,000	34,918		63,300	560,000	411,518
2024	305,000	28,918		63,300	590,000	382,768
2025	310,000	22,768		63,300	620,000	352,518
2026	315,000	16,518	265,000	58,000	655,000	320,643
2027	325,000	10,118	270,000	47,300	685,000	287,143
2028	335,000	3,434	285,000	36,200	715,000	255,718
2029			295,000	26,812	740,000	234,018
2030			300,000	19,375	755,000	219,068
2031			310,000	11,750	770,000	203,818
2032			315,000	3,938	785,000	187,287
2033					805,000	168,896
2034					825,000	149,540
2035					845,000	129,181
2036					865,000	107,806
2037					890,000	85,312
2038					910,000	61,687
2039					935,000	37,471
2040					960,000	12,600
	<u>1,885,000</u>	<u>116,674</u>	<u>2,040,000</u>	<u>393,275</u>	<u>13,910,000</u>	<u>3,606,992</u>

Debt Service Fund

Schedule of Debt Service Requirements - Outstanding General Obligation Bonds

Year	2021B G.O. Refunding Bonds		Placeholder for Future Issue		TOTALS	
	Principal	Interest	Principal	Interest	Principal	Interest
2023		86,493			1,680,000	674,653
2024	235,000	86,493			1,970,000	622,719
2025	245,000	80,618			1,790,000	565,504
2026	265,000	68,618			2,130,000	497,679
2027	270,000	55,868			1,850,000	425,129
2028	280,000	45,193			1,920,000	359,245
2029	290,000	36,943			1,635,000	310,373
2030	300,000	28,393			1,675,000	273,236
2031	305,000	21,043			1,385,000	236,611
2032	305,000	15,221			1,405,000	206,446
2033	315,000	9,350			1,120,000	178,246
2034		3,150			825,000	152,690
2035					845,000	129,181
2036					865,000	107,806
2037					890,000	85,312
2038					910,000	61,687
2039					935,000	37,471
2040					960,000	12,600
	<u>\$ 2,810,000</u>	<u>\$ 537,379</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 24,790,000</u>	<u>\$ 4,936,585</u>

CAPITAL PROJECTS FUND

Capital Projects Fund

SUMMARY

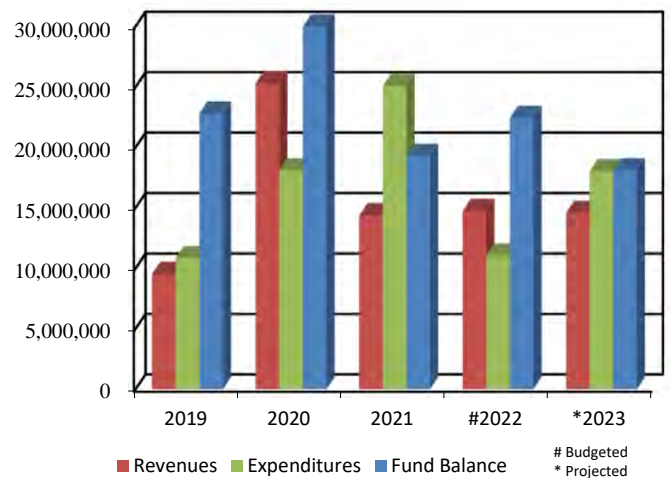
	Actual FY 2020	Actual FY 2021	Budget FY 2022	YTD Actual FY 2022	Budget FY 2023
Revenues					
Intergovernmental	\$ 634,393	\$ 1,672,954	\$ 1,465,000	\$ 3,847,146	\$ 4,612,145
Uses of Money and Property	368,783	50,311	45,000	38,654	50,000
Other Financing Source	9,788,306	12,605,000	-	90	920,000
General Obligation Bond Proceeds	14,445,000	-	-	-	9,000,000
Other (Private Sources)	57,000	45,107	650,000	1,110,000	-
Total Revenues	\$ 25,293,481	\$ 14,373,372	\$ 2,160,000	\$ 4,995,890	\$ 14,582,145

	Actual FY 2020	Actual FY 2021	Budget FY 2022	YTD Actual FY 2022	Budget FY 2023
Expenditures					
General Facilities and Equipment	\$ 10,627,348	\$ 17,002,795	\$ 2,820,000	\$ 2,085,854	\$ 2,520,000
Transportation	4,098,249	4,395,486	4,810,000	338,816	11,465,000
Storm Drainage	50,000	230,678	200,000	161,344	1,550,000
Parks and Recreation	2,784,779	2,753,052	2,090,000	253,240	1,600,000
Technology	404,315	694,741	650,000	181,418	885,000
Other Financing Uses	138,734	-	-	-	-
Transfer to Municipal Center	-	-	-	-	-
Total Expenditures	\$ 18,103,425	\$ 25,076,754	\$ 10,570,000	\$ 3,020,672	\$ 18,020,000

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 2023 projects include the following:

- A FY 2022 year-end General Fund appropriation transfer of \$9,100,000 (made possible due to current year excess revenue collections) to be used for various projects in FY 2023 and beyond;
- G.O. bond proceeds totaling \$9 million to be used for Ragsdale Road widening improvements (\$5 million) and LED streetlight conversion (\$4 million).
- A total of \$4,615,145 in Intergovernmental payments including \$3,847,145 in Federal ARP funds reserved for storm drainage projects, \$715,000 in Federal CMAQ grant funding for the approved traffic signal system project and \$50,000 for final Franklin Road ROW settlements.
- A transfer of \$500,00 in Adequate Facilities Tax Fund to support final design and initial construction of Windy Hill Park.
- A transfer of \$420,000 from the Public Works Project Fund to provide final funding for the ongoing Split Log Road Phase 3 preliminary engineering study.

The FY 2023 budget at **\$18,020,000** is an increase of \$7,450,000 from the FY 2022 adopted budget of \$10,570,000, primarily due to initiation of several significant transportation projects in FY 2022. 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 (\$11,465,000)

1. **Street Lighting** – This project (**\$4,000,000**) provides for implementation of a citywide LED streetlight retrofit project pending final feasibility study results and agreements with the two electric utilities that own the streetlights.
2. **McEwen Drive** – This project (**\$2,600,000**) provides funding towards updated design work for the extension of McEwen Drive east of Wilson Pike and potential utility relocation work associated with the large natural gas transmission line impacted by the proposed route. 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.
3. **Ragsdale Road** – This project (**\$1,220,000**) provides for continuing engineering design work and right-of-way acquisition 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.

Capital Projects Fund

4. **Murray Lane/Holly Tree Gap Intersection** – This project **(\$940,000)** 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 2022 with construction projected to begin late spring of 2023.
5. **Traffic Signal Upgrades** - This project **(\$610,000)** provides for various traffic signal equipment upgrades including video detection systems at various intersections, replacement of remaining older signal controllers, and other miscellaneous equipment. Also included is engineering and initial implementation related to the CMAQ grant project to update signal timing plans for all major corridors in the city.
6. **Bike and Pedestrian Projects** – This project **(\$590,000)** provides for proposed bike and pedestrian improvements across the city, including improvements in along Cadillac Drive in the Maryland Farms area and initial engineering design work for a multiuse trail along Franklin Road between Murray Lane and Concord Road.
7. **Split Log Road Phase 3** – This project **(\$470,000)** provides for completion of preliminary engineering work for future improvements to Split Log Road between the existing city limits near the Cromwell subdivision and the Waller Road. The City has recently initiated annexation of several properties along this corridor and the alignment of this future road widening project is important to ensure that proper right-of-way is reserved.
8. **ADA Improvements** – This project **(\$455,000)** 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. A portion of this funding will come from the federal CMAQ grant.
9. **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.
10. **Wilson Pike** – This project **(\$175,000)** provides for an initial roadway safety and condition audit to identify potential smaller scale safety projects that could be implemented in the near-term while the schedule for any comprehensive road widening project through TDOT remains undetermined.
11. **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.
12. **Franklin Road** – This project **(\$65,000)** 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 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.
13. **Johnson Chapel Road** – This project **(\$40,000)** provides for an initial roadway safety study to determine the need and scope of potential improvements to this narrow road in west Brentwood.

Capital Projects Fund

II. STORM DRAINAGE (\$1,550,000)

1. **Subdivision Drainage** – This project (\$1,550,000) provides funding to complete Phase I and Phase II of the citywide drainage master plan study as well implementation of initial capital projects identified by the study. Funding is also provided to continue addressing needed rehabilitation of aging storm drain infrastructure in the public right of way and platted drainage easements.

III. PARKS AND RECREATION (\$1,600,000)

1. **Windy Hill Park** – This project (\$780,000) provides for completion of the master planning of future park improvements along with construction design and initial construction work projected to begin in spring of 2023.
2. **Crockett Park** – This project (\$725,000) provides for installation of lights for the Woodland athletic fields now under city ownership, automated controls for all athletic field lighting in the park, and restoration work on the Brentvale log cabin.
3. **Marcella Vivrette Smith Park** – This project (\$50,000) provides funding for replacement of the automated entrance gate on the park access road.
4. **Owl Creek Park** – This project (\$35,000) provides for the installation of a shade structure within the boundaries of the playground.
5. **River Park** – This project (\$10,000) provides for installation of exercise stations along the bikeway connection between River Park and Crockett Park.

IV. GENERAL FACILITIES (\$2,520,000)

1. **Fire Stations** – This project (\$1,555,000) provides for final construction of Fire Station 5 on Split Log Road.
2. **Equipment** – This project (\$395,000) provides funding for vehicle purchases for various operating departments, including vehicles associated with new proposed positions in the FY 2023 budget. Due to supply uncertainties and long lead times for certain vehicles, funding is being aggregated in the Capital Projects Fund in lieu of the annual operating budgets of many departments.
3. **Service Center** – This project (\$125,000) provides for initial schematic design work to identify the scope of future renovation work on this thirty-year-old facility.
4. **Community Identity Features** – This project (\$115,000) provides for installation of updated community identity signage at key entry points into the City.
5. **Police Headquarters** – This project (\$100,000) provides for minor improvements to the new facility including some adjustments to HVAC configuration and installation of cellular service boosters.
6. **Library** – This project (\$25,000) provides for installation of cellular service boosters within the facility.

Capital Projects Fund

V. TECHNOLOGY (\$885,000)

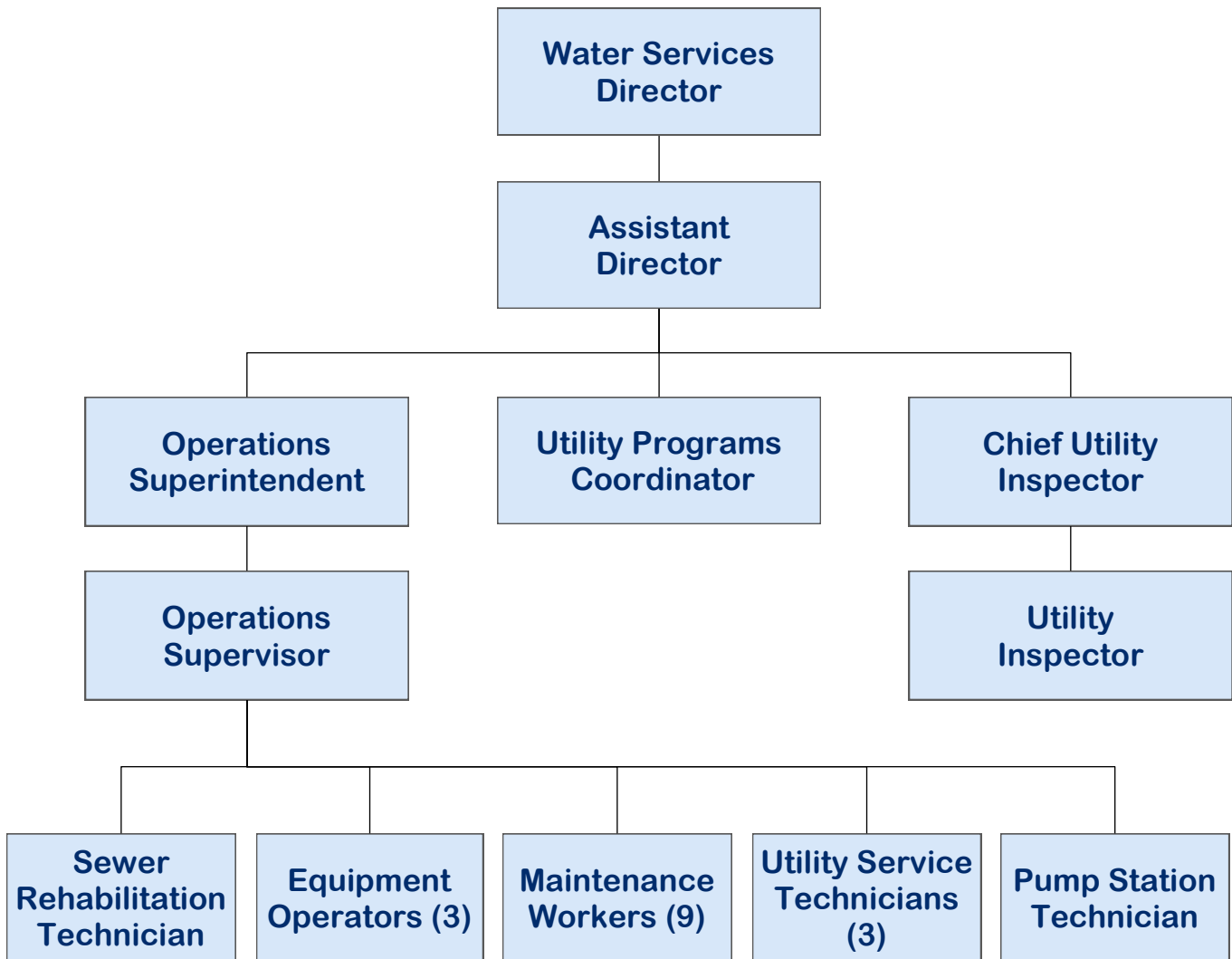
1. **Fiber Network Expansion** – This project **(\$510,000)** provides for the future extension of the City's fiber network along Franklin Road south after completion of the road widening project and design and construction of an extension of the network to the radio tower and water storage tank on Robert E. Lee Drive.
2. **Computer Aided Dispatch (CAD) System** – This project **(\$160,000)** provides for continued work toward potential implementation of a joint CAD system with Williamson County.
3. **Radio System** – This project **(\$145,000)** provides for final payments related to the City's share of development of a regional interoperable 700 MHz radio network to cover all of Williamson County and the purchase of additional radios for the new fire apparatus for Station 5.
4. **Security System** – This project **(\$70,000)** provides for implementation of a new management system to allow for enhanced user functionality to monitor and search the city's building and traffic management camera systems.

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

2022-2023 Non-Routine Work Plan

The Water Services Department proposed to undertake the following projects in the 2022-2023 fiscal year.

1. 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 for up to a two-year storm event. Construction of the EQ project facilities began in fall 2021 and will continue through November of this calendar year. The project scope includes construction of the storage tank, pumping station and associated piping.

Target Date: November 2022

2. GRINDER PROGRAM EVALUATION

The City first began installing low pressure grinder systems in the late 1980's, as an alternative to traditional gravity sewer. During this period, which continued through the 1990's, the City embarked on a program to aid residents with aging or failing septic systems. The program included installing over 1,000 grinder units during this period and established the E/One brand grinder pump as the department standard. Presently the City provides maintenance services to over 3,000 residential grinder units and charges \$35 during regular business hours and \$60 for after hour calls. This charge was implemented at the time of the first grinder unit installations and has remained unchanged. Some of the areas to review include:

- Evaluate existing program policies; and
- Evaluate the department's maintenance program and identify needed improvements; and
- Evaluate material standards and contract with long-term provider of system components; and
- Evaluate department's service program fees and outline recovery of program cost options.

Target Date: June 2023

3. PERIODIC REVIEW OF CHAPTER 70 - UTILITIES CODE OF ORDINANCES

The Water Department is proposing a minor review of Chapter 70 of the Municipal Code regulating water and sewer utilities. Every few years, the department should conduct a review of Chapter 70 of the Municipal Code to ensure its rules are up to date with current practices and regulatory requirements. This is not intended to be an intensive rewrite of the entire chapter, but rather a staff level review with recommendations for updates as needed. Some areas of focus are developer recovery on oversizing facilities; changes to the Industrial Pretreatment Program; and Grinder Program policy updates.

Target Date: June 30, 2023

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 2020	Actual FY 2021	Budget FY 2022	YTD Actual FY 2022	Budget FY 2023
Personnel Services	\$ 2,158,687	\$ 2,175,873	\$ 2,487,605	\$ 1,514,659	\$ 2,789,210
Operating Expenditures	16,553,380	17,142,924	17,444,285	11,164,826	17,303,365
Total	\$ 18,712,067	\$ 19,318,797	\$ 19,931,890	\$ 12,679,485	\$ 20,092,575

BUDGET COMMENTS

Total revenue projected of \$21,031,435 for FY 2023 includes a proposed 2.5% rate increase in water and sewer rates, with similar increases in subsequent years anticipated. 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 \$11.4 million, an increase of \$500,000 (4.6%), while sewer sales are expected to generate about \$8.3 million. Water tap fee collections are anticipated to be approximately \$325,000, an increase of 14% that reflects more housing starts in the water service area. Sewer tap fees are budgeted at \$375,000, an increase of 15% from FY 2022. Historically, all tap fees were 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 \$20,092,575 for FY 2023. Personnel Services reflect a 12% increase due to mid-year salary adjustments in FY 2022, proposed 3% market increases in FY 2023, implementation of transportation and CDL supplements, and increases in longevity pay. No new positions are proposed this year. Consistent with other departments with personnel, no increases are proposed in the rates for the health insurance or TCRS retirement contributions. For operating expenses, purchased water costs are expected to decrease by \$400,000 due to a renegotiated contract with MetroNashville. Total principal and interest payments on existing debt will increase 15% from \$1,976,813 to \$2,284,665 in FY 2023. This is due to the issuance of 2021A Water Sewer Public Improvement Bonds (\$4.79 million) to help fund the construction of the wastewater storage facility. The balance of that project's funding (\$5.0 million) will come from American Rescue Plan funding. The mandatory depreciation expense in FY 2023 is unchanged at \$3,127,200. The most notable non-personnel operating expense changes an increase in R/M for grinder pumps (\$21,500) and R/M of water tanks due to altitude valve replacements that are needed (\$115,000).

Significant capital spending in FY 2023 includes continued construction of the Metro/Brentwood sewer pump station storage facility (\$5.86 million), water line replacement in the Carondelet neighborhood (\$2.5 million), abandonment of the Arden Wood lift station (\$1.4 million), and continuation of the sewer rehabilitation program improvements (\$990,000).

Capital equipment purchases proposed for FY 2023 include \$450,000 for back-up generators, which may be eligible for American Rescue Plan funding. Also included is \$160,000 for various improvements to facilities at the Service Center, \$310,000 to finish SCADA telemetry system improvements, replacement of three (3) fleet vehicles (\$125,000), a replacement skid steer (\$85,000), development of the Flexnet Customer Portal (\$50,000), and replacement GPS units (\$14,000).

Water and Sewer Fund

PERFORMANCE MEASURES

<u>PERFORMANCE MEASURES</u>	<u>Actual FY 2020</u>	<u>Actual FY 2021</u>	<u>Target FY 2022</u>	<u>Target FY 2023</u>
Operations:				
Water Quality - Percent of Samples in Compliance	100%	100%	100%	100%
Percent Water Loss	30.0%	26.5%	15%	15%
Sewer Overflow Rate - Overflows per 100 miles of pipe	5.35	2.98	0.0	0.0
Grinder Program Cost - Annual Cost per Unit	\$87	\$98	\$80	\$85
Annual Sewer Mains Inspected/Cleaned (ft.)	69,200	63,615	117,000	100,000
Customer Service:				
Customer Water Quality Complaints - Annual Total	96	84	100	100
Business Operations:				
Health & Safety - Lost Days per Employee	2	0	0	0
Training Hours - Avg. Hours per Employee (Annual)	38	24	20	20

AUTHORIZED PERSONNEL

<u>Position / Title</u>	<u>Actual FY 2020</u>	<u>Actual FY 2021</u>	<u>Budget FY 2022</u>	<u>Budget FY 2023</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	1	1
Equipment Operator I, II & III	3	3	3	3
Utility Programs Coordinator	1	1	1	1
Sewer Rehabilitation Technician	1	1	1	1
Utility Service Technician	3	3	3	3
Utility Billing Specialist	0	0	0	0
Maintenance Workers	10	10	9	9
Accounting Clerk I & II	2	2	2	2
Total Water and Sewer	26	26	26	26

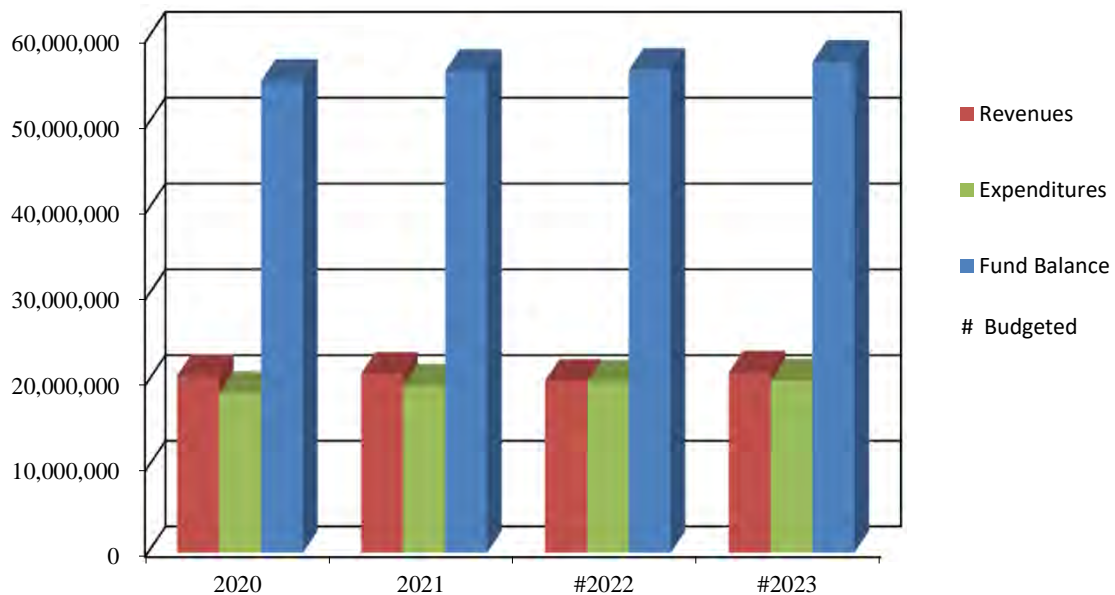
Water and Sewer Fund

SUMMARY

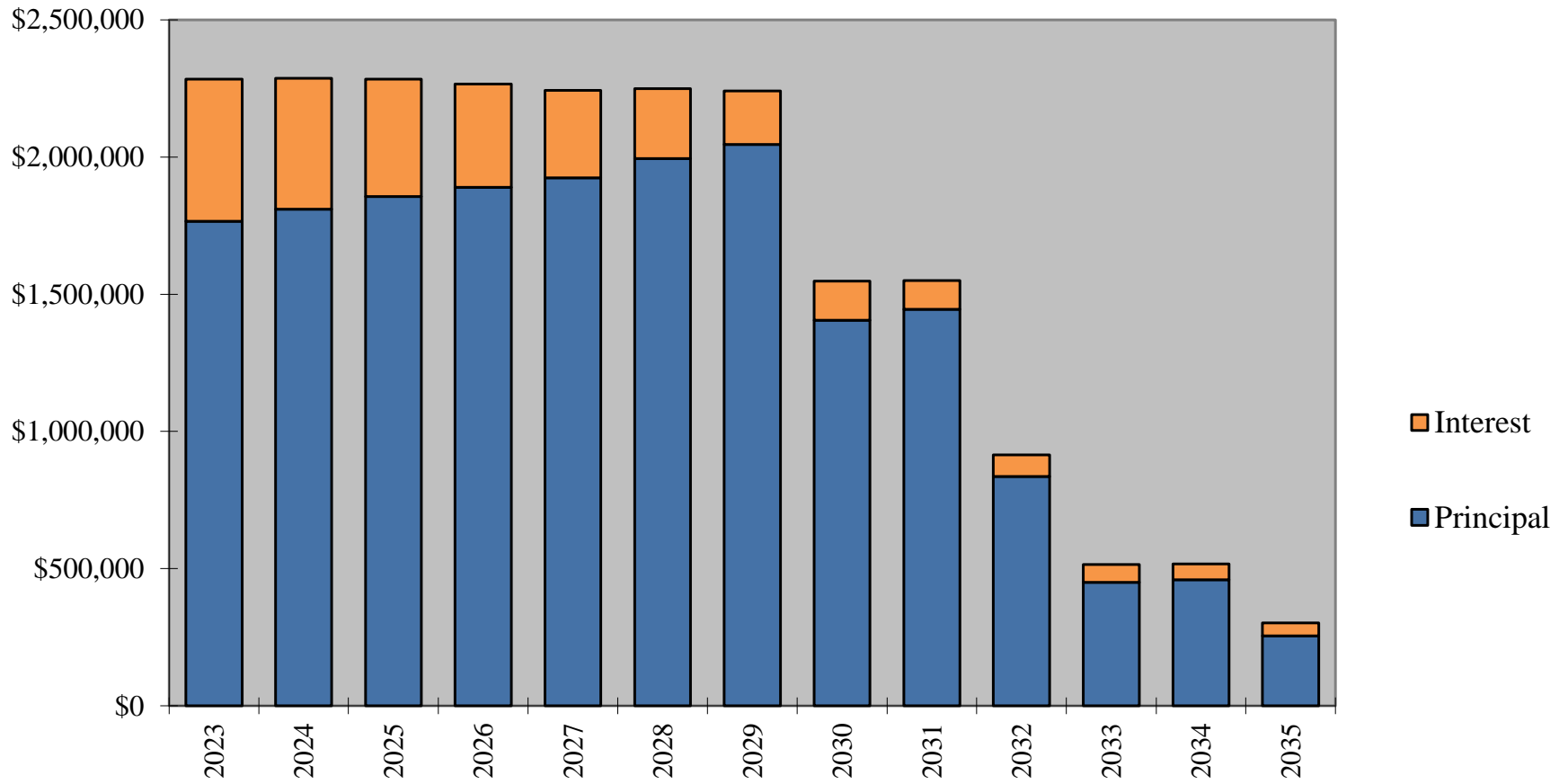
	Actual FY 2020	Actual FY 2021	Budget FY 2022	YTD Actual FY 2022	Budget FY 2023
Revenues					
Water Sales	\$ 10,968,221	\$ 10,865,137	\$ 10,852,030	\$ 8,038,740	\$ 11,354,065
Sewer Charges	7,616,372	8,018,512	7,981,865	5,361,546	8,339,850
Interest Income	333,988	58,332	75,000	43,038	75,000
Water Tap Fees	383,000	492,025	285,000	245,000	325,000
Sewer Tap Fees	785,824	844,150	325,000	441,087	375,000
Other Revenues	392,156	534,677	435,315	3,104,291	462,570
Hydrant Rental	100,000	100,000	100,000	66,667	100,000
Total Revenues	\$ 20,579,561	\$ 20,912,832	\$ 20,054,210	\$ 17,300,368	\$ 21,031,485

	Actual FY 2020	Actual FY 2021	Budget FY 2022	YTD Actual FY 2022	Budget FY 2023
Expenditures					
Personnel Services	\$ 2,158,687	\$ 2,175,873	\$ 2,487,605	\$ 1,514,659	\$ 2,789,210
Purchased Water	7,665,551	7,785,415	7,765,065	5,214,007	7,370,400
Wastewater Treatment	3,057,192	3,021,437	3,195,500	2,100,392	3,243,500
Interest Expense	555,516	512,404	426,815	441,992	519,670
Depreciation/Amortization Exp.	2,950,763	3,322,032	3,127,200	1,844,904	3,127,200
Other Operating Expenses	2,324,358	2,501,636	2,929,705	1,563,532	3,042,595
Total Expenditures	\$ 18,712,067	\$ 19,318,797	\$ 19,931,890	\$ 12,679,485	\$ 20,092,575

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%	1,545,000
\$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%	1,410,000
\$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%	315,000
\$6,315,00 2016 Water Sewer Refunding Bonds due in increasing annual installments through March 1, 2029 at a 2.00% interest rate	4,415,000
\$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%	3,495,000
\$4,790,000 2021A Water Sewer Public Improvement Bonds due in increasing annual installments through September 1, 2031, at varying rates of interest between 2.0% and 4.00%.	4,790,000
\$4,100,000 2021B Water Sewer Refunding Bonds due in increasing annual installments through September 1, 2033, at varying rates of interest between 1.85% and 5.00%.	4,100,000
Total Business-type Activities Debt	<u>\$ 20,070,000</u>

Water and Sewer Fund

Schedule of Debt Service Requirements - Business-Type Activities Debt

Fiscal Year	2010 Water and Sewer Improvements Bonds		2012 Water and Sewer Improvements Bonds		2013 Water and Sewer Improvements Bonds		2016 Water and Sewer Refunding Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2023	500,000	42,487	340,000	24,800	155,000	67,203	590,000	88,300
2024	515,000	28,737	350,000	17,900	160,000	63,656	600,000	76,500
2025	530,000	14,575	355,000	10,850			615,000	64,500
2026			365,000	3,650			630,000	52,200
2027							645,000	39,600
2028							660,000	26,700
2029							675,000	13,500
2030								
2031								
2032								
2033								
2034								
	<u>\$ 1,545,000</u>	<u>\$ 85,799</u>	<u>\$ 1,410,000</u>	<u>\$ 57,200</u>	<u>\$ 315,000</u>	<u>\$ 130,859</u>	<u>\$ 4,415,000</u>	<u>\$ 361,300</u>

Fiscal Year	2017A Water and Sewer Refunding Bonds		2021A Water and Sewer Improvement Bonds		2021B Water and Sewer Refunding Bonds		Totals Debt Requirements	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2023		112,425	180,000	118,450		66,000	1,765,000	519,665
2024		112,425	185,000	111,150		66,000	1,810,000	476,368
2025		112,425	195,000	103,550	160,000	122,808	1,855,000	428,708
2026	535,000	101,725	200,000	95,650	160,000	122,808	1,890,000	376,033
2027	555,000	79,925	210,000	88,500	515,000	110,183	1,925,000	318,208
2028	580,000	57,225	215,000	82,125	540,000	88,158	1,995,000	254,208
2029	595,000	38,188	220,000	75,600	555,000	68,883	2,045,000	196,171
2030	610,000	23,125	225,000	68,925	570,000	50,608	1,405,000	142,658
2031	620,000	7,750	235,000	62,025	590,000	35,558	1,445,000	105,333
2032			240,000	56,100	595,000	22,358	835,000	78,458
2033			245,000	51,250	205,000	13,858	450,000	65,108
2034			250,000	46,300	210,000	10,104	460,000	56,404
2035			255,000	41,250		6,250	255,000	47,500
2036			260,000	36,100		2,100	260,000	38,200
2037			265,000	30,850			265,000	30,850
2038			270,000	25,500			270,000	25,500
2039			275,000	20,050			275,000	20,050
2040			280,000	14,500			280,000	14,500
2041			290,000	8,800			290,000	8,800
2042			295,000	2,950			295,000	2,950
	<u>\$ 3,495,000</u>	<u>\$ 645,213</u>	<u>\$ 4,790,000</u>	<u>\$ 1,139,625</u>	<u>\$ 4,100,000</u>	<u>\$ 785,671</u>	<u>\$ 20,070,000</u>	<u>\$ 3,205,667</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 as headquarters for the administrative functions of City government, as well as the headquarters for Brentwood Fire Rescue and operation of 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. By the end of FY 2022, it is expected that all Police Department operations, inclusive of Emergency Communications, will have relocated to the new headquarters facility on Heritage Way.

BUDGET COMMENTS

The City's share of rent for FY 2023 is covered through a \$740,000 General Fund operating transfer to this fund, an amount \$45,000 higher than FY 2022. The increase is due to rising operating costs, and the need for additional maintenance technician hours. Rent will include \$27,400 from Williamson Medical Center for the ambulance station, but the ECD will no longer contribute due to their expected relocation.

Space planning in FY 2021 and 2022 was conducted in anticipation of repurposing the areas to be vacated by the Police Department. Design and construction are funded at \$2.5 million between FY 2023 and FY 2024. Annual funding is also provided for extraordinary repairs that may be need to this aging facility (\$150,000).

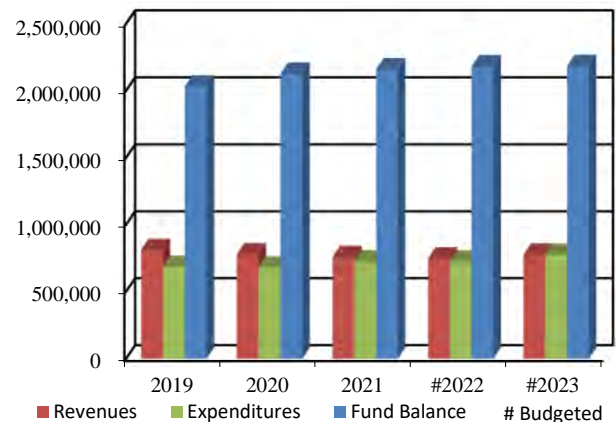
SUMMARY

	Actual FY 2020	Actual FY 2021	Budget FY 2022	YTD Actual FY 2022	Budget FY 2023
Revenues					
Rental Income	\$ 740,509	\$ 751,621	\$ 735,900	\$ 734,848	\$ 767,380
Transfer - Capital Projects Fund	-	-	-	-	-
Interest Income/Other	38,296	8,145	12,000	7,610	10,000
Total Revenues	\$ 778,805	\$ 759,766	\$ 747,900	\$ 742,458	\$ 777,380
Expenditures					
Professional Services	\$ 18,421	\$ 20,643	\$ 20,000	\$ 13,096	\$ 25,000
Utilities	152,472	150,237	163,000	96,983	163,000
Maintenance	229,489	269,336	238,000	168,367	278,000
Depreciation/Amortization Expense	246,382	262,469	275,000	190,000	280,000
Other	35,258	24,933	29,640	17,402	28,390
Total Expenditures	\$ 682,023	\$ 727,618	\$ 725,640	\$ 485,848	\$ 774,390

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. 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 2020	Actual FY 2021	Budget FY 2022	YTD Actual FY 2022	Budget FY 2023
Personnel Services	\$ 994,412	\$ 1,084,238	\$ 1,163,955	\$ 692,368	\$ 1,170,105
Operating Expenditures	365,700	383,768	618,005	326,142	548,490
Total	\$ 1,360,112	\$ 1,468,006	\$ 1,781,960	\$ 1,018,510	\$ 1,718,595

BUDGET COMMENTS

The budget for FY 2023 is \$1,718,595, down 3.6% from the FY 2022 budget of \$1,781,960. The decrease is attributable to the discontinuance of the temporary TECB grant associated with the 2020 legislation that raised the 911 fee. 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 last year due to mid-year salary adjustments in FY 2022, a proposed 7% public safety market increase in FY 2023, transportation supplement, and increase in longevity pay. Additionally, telecommunicators obtaining professional certification will be eligible for up to \$720.00 in incentive pay. 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 (\$191,000). The 0.5 allocation of the Computer/Network Administrator is removed and will be paid entirely by the General Fund in FY 2023.

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 unchanged from FY 2022.

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 \$488,000 is required in FY 2023 to adequately fund the requirements of the District. This amount reflects a small increase of \$3,300. While the District no longer pays rent to the Municipal Center Fund, which was \$31,800 in FY 2021 and \$15,900 for 6 months in FY 2022, it will now pay rent to the General Fund reflective of the new facilities (\$94,000).

A total of \$160,000 in the Capital Projects Fund is held over from the CAD consolidation project that is still being evaluated.

Emergency Communications District

PERFORMANCE MEASURES

<u>PERFORMANCE MEASURES</u>	<u>Actual FY 2020</u>	<u>Actual FY 2021</u>	<u>Target FY 2022</u>	<u>Target FY 2023</u>
Medical calls dispatched w/i 90 sec. (NFPA)	96%	99%	96%	98%
Percent NCIC entries entered w/o errors	94%	98%	96%	97%
Average. ring time - all calls received	5 Seconds	5 Seconds	5 Seconds	5 Seconds

AUTHORIZED PERSONNEL

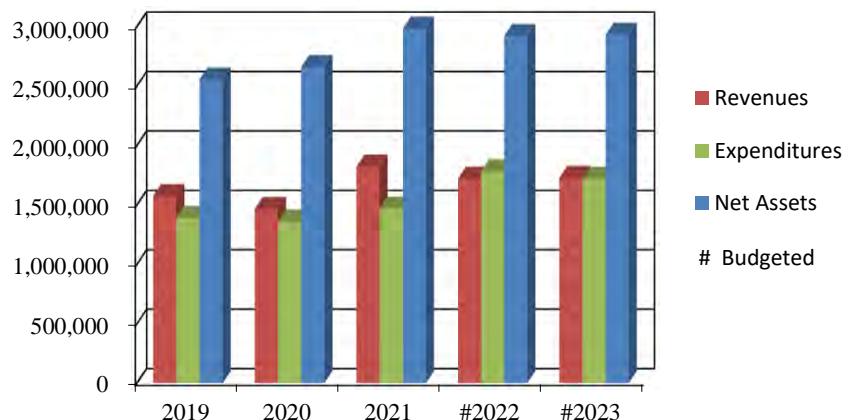
<u>Position / Title</u>	<u>Actual FY 2020</u>	<u>Actual FY 2021</u>	<u>Budget FY 2022</u>	<u>Budget FY 2023</u>
Computer/Network Administrator	0.5	0.5	0.5	0
Public Safety Dispatcher I & II	<u>11</u>	<u>12</u>	<u>12</u>	<u>12</u>
Total ECD	11.5	12.5	12.5	12

SUMMARY

Revenues	Actual FY 2020	Actual FY 2021	Budget FY 2022	YTD Actual FY 2022	Budget FY 2023
COB Contribution	484,700	484,700	484,700	484,700	488,000
TECB Funding	950,889	1,331,086	1,233,125	911,095	1,233,380
Interest Earnings	28,450	5,830	3,000	5,802	7,500
Miscellaneous Revenue	(0)	(0)	65,225	(0)	-
Total Revenues	\$ 1,464,039	\$ 1,821,616	\$ 1,786,050	\$ 1,401,597	\$ 1,728,880

Expenditures	Actual FY 2020	Actual FY 2021	Budget FY 2022	YTD Actual FY 2022	Budget FY 2023
Personnel Services	\$ 994,412	\$ 1,084,238	\$ 1,163,955	\$ 692,368	\$ 1,170,105
Operating Expenditures	297,548	315,254	505,725	219,462	436,210
Depreciation Expense	68,152	68,513	112,280	106,680	112,280
Total Expenditures	\$ 1,360,112	\$ 1,468,006	\$ 1,781,960	\$ 1,018,510	\$ 1,718,595

FUND PERFORMANCE



SUPPLEMENTAL INFORMATION

Personnel Schedule
Classification & Pay Plan
Appropriations Ordinance
Tax Levy Ordinance
CIP Adoption Resolution
Statistical Information
Glossary

Personnel Summary

SUMMARY - FULL TIME POSITIONS

<u>Activity</u>	<u>Budget FY 2021</u>	<u>Budget FY 2022</u>	<u>Budget FY 2023</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	6.5	7.5	8	+0.5
Geographic Information Systems	3	3	3	
Human Resources	3	3	4	+1
Community Relations	2	2	2	
Planning	3	3	4	+1
Codes Enforcement	8	8	10	+2
Police Department	73	73	74	+1
Fire Department	69	75	75	
Public Works Department	22	22	22	
Traffic Signalization	2	2	2	
Service Center	2	2	2	
Engineering Services	5	5	7	+2
Parks and Recreation Department	16	16	19	+3
Public Library	<u>12</u>	<u>12</u>	<u>12</u>	
TOTAL - GENERAL FUND	238.5	245.5	256	+10.5
Emergency Communications District	12.5	12.5	12	-0.5
Water and Sewer Fund	26	26	26	
TOTAL - ALL FUNDS	<u>277</u>	<u>284</u>	<u>294</u>	<u>+10</u>

SUMMARY - CHANGES IN FULL TIME POSITIONS

General Fund - net (10.5) positions added

- Added (0.5) Network Administrator in Technology (GF) and removed same from ECD (see below)
- Added (1) Human Resources Generalist Position in Human Resources
- Added (1) Senior City Planner Position in Planning
- Added (1) Plans Examiner and moved (1) Administrative Assistant to full time in Codes Enforcement
- Added (1) Evidence Technician in the Police Department
- Added (1) Operations Supervisor and eliminated (1) Grounds Specialist in Parks (*no net change*)
- Added (3) Parks Custodians in Parks
- Added (1) Engineer and (1) Engineering Technician in Engineering
- Added (1) Library Assistant Director and eliminated (1) Library Services Supervisor (*no net change*)

Emergency Communications District - net (-0.5) positions eliminated

- Eliminated (0.5) Network Administrator position (placed in the General Fund)

Water and Sewer Fund - no changes

Personnel Schedule

FULL TIME POSITIONS BY DEPARTMENT

		<i><u>Budget FY 2020</u></i>	<i><u>Budget FY 2021</u></i>	<i><u>Budget FY 2022</u></i>	<i><u>Budget FY 2023</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
	Data Analyst	1	1	1	1
	Accounting Clerk I & II	3	3	3	3
	Receptionist	<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	2	2	2
	Computer/Network Technician	2.5	2.5	3.5	4
	Administrative Services Coordinator	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
	Total Technology	5.5	6.5	7.5	8
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
	Human Resources Generalist	0	0	0	1
	HR/Payroll Specialist	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>
	Human Resources Technician				
	Total Human Resources	3	3	3	4
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

Personnel Schedule

FULL TIME POSITIONS BY DEPARTMENT

		<i><u>Budget FY 2020</u></i>	<i><u>Budget FY 2021</u></i>	<i><u>Budget FY 2022</u></i>	<i><u>Budget FY 2023</u></i>
41700	Planning				
	Planning and Codes Director	1	1	1	1
	Senior City Planner	1	1	1	2
	City Planner	0	0	0	0
	Planner I & II	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
	Total Planning	3	3	3	4
41710	Codes Enforcement				
	Chief Building Official	1	1	1	1
	Building Inspector I & II	5	5	5	5
	Plans Examiner	0	0	0	1
	Codes Enforcement Officer I & II	1	1	1	1
	Administrative Services Coordinator	1	1	1	1
	Administrative Assistant	<u>0</u>	<u>0</u>	<u>0</u>	<u>1</u>
	Total Codes Enforcement	8	8	8	10
42100	Police Department				
	Police Chief	1	1	1	1
	Assistant Police Chief	1	1	1	1
	Captain	4	4	4	4
	ECD Supervisor	1	1	1	1
	Lieutenant	6	6	6	6
	Detective	6	6	6	6
	Sergeant	7	7	7	7
	Police Officer I & II	42	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
	Evidence Technician	0	0	0	1
	Administrative Assistant	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
	Total Police	73	73	73	74
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
	Battalion Chief	3	3	3	3
	Lieutenant	13	13	13	13
	Firefighter & Fire Engineer/Driver	48	48	54	54
	Administrative Services Coordinator	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
	Total Fire and Rescue	69	69	75	75

Personnel Schedule

FULL TIME POSITIONS BY DEPARTMENT

		<i><u>Budget FY 2020</u></i>	<i><u>Budget FY 2021</u></i>	<i><u>Budget FY 2022</u></i>	<i><u>Budget FY 2023</u></i>
43120	Public Works				
	Public Works Director	1	1	1	1
	Operations Superintendent	1	1	1	1
	Supervisor of Operations	0	0	1	1
	Equipment Operator I, II & III	10	10	14	14
	Maintenance Workers	<u>10</u>	<u>10</u>	<u>5</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	<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	3	3
	Engineer	0	0	0	1
	Capital Projects Coordinator	1	1	0	0
	Engineering Technician I & II	<u>1</u>	<u>1</u>	<u>1</u>	<u>2</u>
	Total Engineering	5	5	5	7
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
	Operations Supervisor	0	0	0	1
	Grounds Specialist I & II	4	4	4	3
	Maintenance Workers	<u>9</u>	<u>9</u>	<u>9</u>	<u>12</u>
	Total Parks	16	16	16	19
44800	Library				
	Library Director	1	1	1	1
	Assistant Library Director	0	0	0	1
	Library Services Supervisor	1	1	1	0
	Librarian I and II	3	3	3	4
	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>4</u>
	Total Library	12	12	12	12

Personnel Schedule

FULL TIME POSITIONS BY DEPARTMENT

		<i><u>Budget FY 2020</u></i>	<i><u>Budget FY 2021</u></i>	<i><u>Budget FY 2022</u></i>	<i><u>Budget FY 2023</u></i>
GENERAL FUND					
	Total No. of Full-Time Positions	237.5	238.5	245.5	256
42110	Emergency Communications District				
	Computer/Network Administrator	0.5	0.5	0.5	0
	Public Safety Dispatcher I & II	<u>11</u>	<u>12</u>	<u>12</u>	<u>12</u>
	Total ECD	11.5	12.5	12.5	12
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	1	1
	Equipment Operator I, II & III	3	3	3	3
	Utility Programs Coordinator	1	1	1	1
	Sewer Rehabilitation Technician	1	1	1	1
	Utility Service Technician	3	3	3	3
	Utility Billing Specialist	0	0	0	0
	Maintenance Workers	10	10	9	9
	Accounting Clerk I & II	<u>2</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>275</u>	<u>277</u>	<u>284</u>	<u>294</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 2023 Classification and Pay Plan

General Employees

Pay Range (non-exempt/exempt)	Minimum	Mid-point	Maximum
Group A-GE (ne)	\$ 29,452.80	\$ 36,816.00	\$ 44,179.20
Community Relations Specialist*			
* Base pay only (commission-based salary structure)			
Group B-GE (ne)	\$ 32,988.80	\$ 41,246.40	\$ 49,483.20
Library Technician I			
Receptionist			
Group C-GE (ne)	\$ 36,961.60	\$ 46,196.80	\$ 55,452.80
Library Technician II			
Group D-GE (ne)	\$ 41,392.00	\$ 51,750.40	\$ 62,088.00
Accounting Clerk I			
Administrative Assistant			
Human Resources Technician			
Legal Assistant			
Library Technician III			
Media Specialist			
Municipal Codes Officer I			
Network Specialist			
Police Evidence Technician			
Police Records Clerk I			
Vehicle Services Technician I			
Group E-GE (ne)	\$ 46,363.20	\$ 57,948.80	\$ 69,555.20
Accounting Clerk II			
Administrative Services Coordinator			
Circulation Supervisor			
Librarian I			
Municipal Codes Officer II			
Police Records Clerk II			
Vehicle Services Technician II			
Group F-GE (ne)	\$ 51,937.60	\$ 64,916.80	\$ 77,916.80
Building Inspector			
Engineering Technician I			
GIS Specialist I			
HR/Payroll Specialist			
Librarian II			
Planner I			
Group G-GE (ne)	\$ 58,156.80	\$ 72,696.00	\$ 87,235.20
Building Inspector II			
Building Plans Examiner			
City Recorder			
Engineering Technician II			
GIS Specialist II			
Human Resources Generalist			
Planner II			

(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 2023 Classification and Pay Plan

General Employees

<u>Pay Range (non-exempt/exempt)</u>	<u>Minimum</u>	<u>Mid-point</u>	<u>Maximum</u>
Group H-GE (ne)	\$ 65,145.60	\$ 81,432.00	\$ 97,718.40
Accountant			
City Planner			
Data Analyst			
Group I-GE (e)	\$ 72,968.43	\$ 91,210.54	\$ 109,452.65
Assistant Library Director			
Chief Building Official			
Computer/Network Technician (ne)			
Engineer (ne)			
GIS Coordinator (ne)			
Senior City Planner			
Group J-GE (e)	\$ 81,724.65	\$ 102,155.81	\$ 122,586.98
Assistant Finance Director			
Community Relations Director			
Systems Administrator			
Group K-GE (e)	\$ 91,531.61	\$ 114,414.51	\$ 137,297.42
City Engineer			
Library Director			
Planning and Codes Director			
Group L-GE (e)	\$ 102,515.41	\$ 128,144.26	\$ 153,773.12
Human Resources Director			
Technology Director			
Group M-GE (e)	\$ 114,817.25	\$ 143,521.56	\$ 172,225.88
Finance Director			
Engineering Director			
Group N-GE (e)	\$ 128,595.32	\$ 160,744.15	\$ 192,892.98
Assistant City Manager			
City Attorney			
Group O-GE (e)	Annual Salary to be established by the Board of Commissioners each July 1		
City Manager			
Group P-GE (ne)	\$ 13.00	\$ 17.00	\$ 21.00
Intern			

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

FY 2023 Classification and Pay Plan

Public Safety

<u>Pay Range (non-exempt/exempt)</u>	<u>Minimum</u>	<u>Mid-point</u>	<u>Maximum</u>
Group A-PS Sworn (ne)	\$ 47,195.20	N/A	\$ 44,179.20
Firefighter-Recruit			
Police Officer-Recruit			
Group B-PS Sworn (ne)	\$ 51,272.00	\$ 60,548.80	\$ 69,804.80
Firefighter			
Police Officer			
Group C-PS Sworn (ne)	\$ 53,955.20	\$ 66,102.40	\$ 78,228.80
Fire Engineer/Driver			
Police Officer II			
Group D-PS Sworn (ne)	\$ 67,683.20	\$ 82,908.80	\$ 98,134.40
Fire Lieutenant			
Police Sergeant			
Police Detective			
Group E-PS Sworn (ne)	\$ 75,795.20	\$ 92,851.20	\$ 109,907.20
Fire Battalion Chief			
Police Lieutenant			
Group F-PS Sworn (e)	\$ 84,905.60	\$ 104,020.80	\$ 123,115.20
Division Chief-Fire Training Officer			
Division Chief-Fire Marshal			
Police Captain			
Group G-PS Sworn (e)	\$ 95,076.80	\$ 116,480.00	\$ 137,862.40
Assistant Police Chief			
Deputy Fire Chief			
Group H-PS Sworn (e)	\$ 114,816.00	\$ 140,649.60	\$ 166,483.20
Police Chief			
Fire Chief			

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

FY 2023 Classification and Pay Plan

Emergency Communications District

<u>Pay Range (non-exempt/exempt)</u>	<u>Minimum</u>	<u>Mid-point</u>	<u>Maximum</u>
Group A-ECD (ne) Public Safety Dispatcher I	\$ 42,993.60	\$ 53,742.00	\$ 64,490.40
Group B-ECD-C (ne) Public Safety Dispatcher II	\$ 48,152.00	\$ 60,190.00	\$ 72,228.00
Group B-ECD-NC (ne)* Public Safety Dispatcher II	\$ 48,152.00	\$ 62,004.80	\$ 75,857.60
Group C-ECD (e) ECD Supervisor	\$ 75,795.20	\$ 94,744.00	\$ 113,692.80

* Group B-ECD-NC: employees hired pre-2010; received 5% salary enhancement due to 2018 TCRS changes

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

FY 2023 Classification and Pay Plan

Service Center

<u>Pay Range (non-exempt/exempt)</u>	<u>Minimum</u>	<u>Mid-point</u>	<u>Maximum</u>
Group A - SC (ne)	\$ 35,276.80	\$ 44,096.00	\$ 52,915.20
Maintenance Worker			
Parks Worker (PT)			
Group B - SC (ne)	\$ 39,520.00	\$ 49,400.00	\$ 59,280.00
Equipment Operator I			
Senior Maintenance Worker			
Utility Service Technician			
Group C - SC (ne)	\$ 44,262.40	\$ 55,328.00	\$ 66,393.60
Equipment Operator II			
Grounds Specialist I			
Water Services Senior Maintenance Worker			
Group D - SC (ne)	\$ 49,566.40	\$ 61,963.20	\$ 74,360.00
Equipment Operator III			
Grounds Specialist II			
Pump Station Technician			
Sewer Rehabilitation Technician			
Traffic Operations Technician			
Utility Inspector I			
Utilities Programs Coordinator			
Group E - SC (ne)	\$ 55,515.20	\$ 69,388.80	\$ 83,283.20
Operations Supervisor			
Utility Inspector II			
Group F - SC (ne)	\$ 62,171.20	\$ 77,708.80	\$ 93,267.20
Utility Operations Supervisor			
Group G - SC (ne)	\$ 67,683.20	\$ 84,614.40	\$ 101,524.80
Parks Maintenance Supervisor			
Recreation Services Coordinator			
Traffic Operations Coordinator			
Group H - SC (e)	\$ 74,339.20	\$ 92,934.40	\$ 111,508.80
Operations Superintendent			
Group I - SC (e)	\$ 91,501.90	\$ 114,377.38	\$ 137,252.85
Assistant Water Services Director			
Parks and Recreation Director			
Group J - SC (e)	\$ 102,470.99	\$ 128,088.74	\$ 153,706.49
Public Works Director			
Water Services Director			

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ORDINANCE 2022-02

**AN APPROPRIATION ORDINANCE FOR THE CITY OF BRENTWOOD, TENNESSEE FOR THE FISCAL YEAR BEGINNING
JULY 1, 2022, AND ENDING JUNE 30, 2023**

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, 2022, and ending June 30, 2023, to wit:

GENERAL FUND			
	FY 2020-21 ACTUAL	FY 2021-22 BUDGET	FY 2022-23 BUDGET
Estimated Beginning Fund Balance			\$ 46,145,841
<u>Revenues and Other Sources:</u>			
Taxes	\$ 41,982,233	\$ 36,295,000	\$ 40,255,000
Licenses and Permits	867,830	819,300	820,350
Fines and Fees	114,650	135,000	110,000
Charges for Services	459,289	624,000	632,000
Intergovernmental	7,880,476	4,970,950	5,327,950
Uses of Money and Property	649,437	397,600	495,100
Other	235,147	190,250	205,250
Total Revenues and Other Sources	\$ 52,189,061	\$ 43,432,100	\$ 47,845,650
Total Funds Available			\$ 93,991,491

Note: FY 2020-21 and 2021-22 columns are shown for informational purposes only.

GENERAL FUND

	FY 2020-21 ACTUAL	FY 2021-22 BUDGET	FY 2022-23 BUDGET
<u>Expenditures and Other Uses:</u>			
City Commission	\$ 216,347	\$ 226,805	\$ 226,955
City Court	41,019	44,300	44,715
City Manager's Office	449,097	477,255	521,060
Elections	50,637	-	52,000
Finance	969,108	1,047,275	1,103,365
City Recorder	150,005	166,405	176,990
Legal Services	235,008	263,995	307,815
Technology	1,713,753	2,313,175	2,509,905
Geographic Information Systems	351,489	393,295	407,145
Human Resources	460,608	571,890	663,960
Community Relations	349,976	356,925	421,240
Planning	442,505	494,770	610,770
Codes Enforcement	1,115,845	923,510	1,050,905
Insurance/Other Benefits	732,675	866,400	976,470
Police Department	8,738,617	9,480,885	10,467,260
Police Department Headquarters	105,511	439,300	528,800
Fire and Rescue Department	8,383,686	8,890,855	9,727,235
Safety Center East	75,773	84,600	91,355
Public Works	3,444,988	3,689,185	4,161,980
Storm Drainage	112,455	50,000	50,000
Street Lighting	390,446	405,000	420,000
Traffic Signalization	332,039	393,785	508,940
Service Center	350,878	369,195	428,300
Engineering Services	814,448	851,580	1,008,610
Public Health	90,425	92,690	113,315
Parks and Recreation	2,431,271	2,732,525	3,177,140
Public Library	2,541,866	2,811,620	2,925,405
Education	238,785	244,400	244,400
Economic Development	10,000	10,000	10,000
Historic Sites	161,996	188,170	201,770
Transfer Fund Balance to Capital Projects Fund	5,000,000	-	-
Transfer to Debt Service Fund	6,061,600	2,995,000	3,095,000
Transfer to Municipal Center Fund	695,000	695,000	740,000
Transfer to Retiree Benefits Fund	25,000	25,000	25,000
Transfer to Facility Maintenance Fund	1,305,000	350,000	350,000
Contribution to Emergency Communication District	484,700	484,700	488,000
Total Expenditures and Other Uses	\$ 49,072,558	\$ 43,429,490	\$ 47,835,805
Fund Balance/Surplus Transfers - Capital Projects, Equipment and Insurance Funds	\$ 6,425,000	\$ -	\$ -
Estimated Ending Fund Balance			\$ 46,155,686

Note: FY 2020-21 and 2021-22 columns are shown for informational purposes only.

EQUIPMENT REPLACEMENT FUND

	FY 2020-21 ACTUAL	FY 2021-22 BUDGET	FY 2022-23 BUDGET
Estimated Beginning Fund Balance			\$ 6,834,936
<u>Revenues and Other Sources:</u>			
Transfer from General Fund	\$ 2,614,500	\$ 2,055,000	\$ 2,143,000
Federal/State/Local Sources	\$ -	\$ 483,000	\$ -
Interest Earnings	14,854	25,000	20,000
Sale of Equipment and Insurance Reimbursement	191,882	50,000	25,000
Total Revenues and Other Sources	\$ 2,821,236	\$ 2,613,000	\$ 2,188,000
Total Funds Available			\$ 9,022,936
<u>Expenditures and Other Uses:</u>			
Computer Equipment and Software	\$ 290,519	\$ 466,000	\$ 693,000
Heavy Equipment and Vehicles	1,583,113	2,220,625	1,150,000
Total Expenditures and Other Uses	\$ 1,873,632	\$ 2,686,625	\$ 1,843,000
Estimated Ending Fund Balance			\$ 7,179,936

FACILITIES MAINTENANCE FUND

	FY 2020-21 ACTUAL	FY 2021-22 BUDGET	FY 2022-23 BUDGET
Estimated Beginning Fund Balance			\$ 1,298,383
<u>Revenues and Other Sources:</u>			
Transfer from General Fund	\$ 1,305,000	\$ 350,000	\$ 350,000
Federal and State Sources	15,000	-	-
Interest Earnings and Other	3,354	3,500	5,000
Total Revenues and Other Sources	\$ 1,323,354	\$ 353,500	\$ 355,000
Total Funds Available			\$ 1,653,383
<u>Expenditures and Other Uses:</u>			
Service Center	\$ 15,474	\$ 120,000	\$ 295,000
Fire and Rescue	123,370	45,000	45,000
Parks and Recreation	283,778	435,000	495,000
Public Works	9,000	60,000	50,000
Library	367,526	435,000	95,000
Historic Sites	27,356	45,000	45,000
Total Expenditures and Other Uses	\$ 826,504	\$ 1,140,000	\$ 1,025,000
Estimated Ending Fund Balance			\$ 628,383

Note: FY 2020-21 and 2021-22 columns are shown for informational purposes only.

STATE STREET AID FUND

	<u>FY 2020-21 ACTUAL</u>	<u>FY 2021-22 BUDGET</u>	<u>FY 2022-23 BUDGET</u>
Estimated Beginning Fund Balance			\$ 1,694,008
<u>Revenues and Other Sources:</u>			
State Fuel Taxes	1,588,319	1,600,000	1,625,000
Interest Earnings	2,581	2,000	5,000
Total Revenues and Other Sources	<u>\$ 1,590,900</u>	<u>\$ 1,602,000</u>	<u>\$ 1,630,000</u>
Total Funds Available			\$ 3,324,008
<u>Expenditures and Other Uses:</u>			
Street Repairs	497,848	1,700,000	1,800,000
Total Expenditures and Other Uses	<u>\$ 497,848</u>	<u>\$ 1,700,000</u>	<u>\$ 1,800,000</u>
Estimated Ending Fund Balance			\$ 1,524,008

PUBLIC WORKS PROJECT FUND

	<u>FY 2020-21 ACTUAL</u>	<u>FY 2021-22 BUDGET</u>	<u>FY 2022-23 BUDGET</u>
Estimated Beginning Fund Balance			\$ 1,892,955
<u>Revenues and Other Sources:</u>			
Public Works Project Fees	839,342	650,000	700,000
Interest Earnings	2,934	5,000	5,000
Total Revenues and Other Sources	<u>\$ 842,276</u>	<u>\$ 655,000</u>	<u>\$ 705,000</u>
Total Funds Available			\$ 2,597,955
<u>Expenditures and Other Uses:</u>			
Transfer to Capital Projects Fund	500,000	-	420,000
Total Expenditures and Other Uses	<u>\$ 500,000</u>	<u>\$ -</u>	<u>\$ 420,000</u>
Estimated Ending Fund Balance			\$ 2,177,955

Note: FY 2020-21 and 2021-22 columns are shown for informational purposes only.

DRUG FUND

	FY 2020-21 ACTUAL	FY 2021-22 BUDGET	FY 2022-23 BUDGET
Estimated Beginning Fund Balance			\$ 442,929
<u>Revenues and Other Sources:</u>			
Drug Related Fines/Other	\$ 21,892	\$ 20,000	\$ 20,000
Interest Earnings	1,045	1,500	1,000
Total Revenues and Other Sources	\$ 22,937	\$ 21,500	\$ 21,000
Total Funds Available			\$ 463,929
<u>Expenditures and Other Uses:</u>			
Drug Enforcement	\$ 39,138	\$ 20,000	\$ 20,000
Capital Outlay	-	-	-
Total Expenditures and Other Uses	\$ 39,138	\$ 20,000	\$ 20,000
Estimated Ending Fund Balance			\$ 443,929

E-CITATION FUND

	FY 2020-21 ACTUAL	FY 2021-22 BUDGET	FY 2022-23 BUDGET
Estimated Beginning Fund Balance			\$ 2,025*
<u>Revenues and Other Sources:</u>			
E-Citation Fees	\$ 1,064	\$ 1,000	\$ 1,000
Interest Earnings	1	-	10
Total Revenues and Other Sources	\$ 1,065	\$ 1,000	\$ 1,010
Total Funds Available			\$ 3,035
<u>Expenditures and Other Uses:</u>			
Miscellaneous Technology	\$ -	\$ -	\$ -
Total Expenditures and Other Uses	\$ -	\$ -	\$ -
Estimated Ending Fund Balance			\$ 3,035

* Estimated

Note: FY 2020-21 and 2021-22 columns are shown for informational purposes only.

ADEQUATE FACILITIES TAX FUND

	FY 2020-21 ACTUAL	FY 2021-22 BUDGET	FY 2022-23 BUDGET
Estimated Beginning Fund Balance			\$ 1,363,506
<u>Revenues and Other Sources:</u>			
Adequate Facilities Tax	\$ 592,369	\$ 450,000	\$ 525,000
Interest Earnings	1,174	1,000	2,500
Total Revenues and Other Sources	\$ 593,544	\$ 451,000	\$ 527,500
Total Funds Available			\$ 1,891,006
<u>Expenditures and Other Uses:</u>			
Williamson County Contributions to Schools	\$ -	\$ -	\$ -
Transfer to Capital Projects Fund	1,450,000	-	500,000
Total Expenditures and Other Uses	\$ 1,450,000	\$ -	\$ 500,000
Estimated Ending Fund Balance			\$ 1,391,006

POST EMPLOYMENT BENEFITS FUND

	FY 2020-21 ACTUAL	FY 2021-22 BUDGET	FY 2022-23 BUDGET
Estimated Beginning Fund Balance:			\$ 1,094,462
<u>Revenues and Other Sources:</u>			
Retiree Leave Payout Transfer from Gen. Fund	25,000	25,000	25,000
Interest Earnings	2,472	1,200	2,500
Total Revenues and Other Sources	\$ 27,472	\$ 26,200	\$ 27,500
Total Funds Available			\$ 1,121,962
<u>Expenditures and Other Uses:</u>			
Post Retirement Benefits and Expenses	\$ 172,390	\$ -	\$ -
Total Expenditures and Other Uses	\$ 172,390	\$ -	\$ -
Estimated Ending Fund Balance			\$ 1,121,962

Note: FY 2020-21 and 2021-22 columns are shown for informational purposes only.

FUEL FUND

	<u>FY 2020-21 ACTUAL</u>	<u>FY 2021-22 BUDGET</u>	<u>FY 2022-23 BUDGET</u>
Estimated Beginning Fund Balance:			\$ 863,361
<u>Revenues and Other Sources:</u>			
Transfer from General Fund	\$ 277,024	\$ 292,900	\$ 336,600
Transfer from Water and Sewer Fund	36,835	36,000	40,000
Interest Earnings	<u>1,906</u>	<u>3,000</u>	<u>2,500</u>
Total Revenues and Other Sources	\$ 315,765	\$ 331,900	\$ 379,100
Total Funds Available			\$ 1,242,461
<u>Expenditures and Other Uses:</u>			
Gasoline and Diesel Fuel	<u>\$ 279,096</u>	<u>\$ 375,000</u>	<u>\$ 540,670</u>
Total Expenditures and Other Uses	\$ 279,096	\$ 375,000	\$ 540,670
Estimated Ending Fund Balance			\$ 701,791

INSURANCE FUND

	<u>FY 2020-21 ACTUAL</u>	<u>FY 2021-22 BUDGET</u>	<u>FY 2022-23 BUDGET</u>
Estimated Beginning Fund Balance:			\$ 3,745,956
<u>Revenues and Other Sources:</u>			
Other Financing Sources - Health Insurance	\$ 4,639,687	4,369,650	\$ 4,527,065
Other Financing Sources - Workers Compensation	274,430	336,920	345,230
Interest Earnings	<u>8,846</u>	<u>7,500</u>	<u>15,000</u>
Total Revenues and Other Sources	\$ 4,922,963	\$ 4,714,070	\$ 4,887,295
Total Funds Available			\$ 8,633,251
<u>Expenditures and Other Uses:</u>			
Medical Claims	\$ 3,156,255	\$ 3,150,000	\$ 3,500,000
HRA Claims	409,798	425,000	425,000
Health/Life Insurance	627,114	750,000	975,000
Other Professional Services	105,132	115,000	285,000
Transitional Reinsurance Program Tax	1,259	-	250
Workers Compensation	<u>212,109</u>	<u>315,000</u>	<u>315,000</u>
Total Expenditures and Other Uses	\$ 4,511,666	\$ 4,755,000	\$ 5,500,250
Estimated Ending Fund Balance			\$ 3,133,001

Note: FY 2020-21 and 2021-22 columns are shown for informational purposes only.

DEBT SERVICE FUND

	FY 2020-21 ACTUAL	FY 2021-22 BUDGET	FY 2022-23 BUDGET
Estimated Beginning Fund Balance			\$ 2,933,675
<u>Revenues and Other Sources:</u>			
Transfer from General Fund	\$ 6,061,600	\$ 2,995,000	\$ 3,095,000
Bond Refunding Proceeds/Premium	-	-	-
Interest Earnings	4,330	2,000	13,000
Total Revenues and Other Sources	\$ 6,065,930	\$ 2,997,000	\$ 3,108,000
Total Funds Available			\$ 6,041,675
<u>Expenditures and Other Uses:</u>			
Debt Service	\$ 5,385,364	\$ 2,844,850	\$ 2,360,660
Total Expenditures and Other Uses	\$ 5,385,364	\$ 2,844,850	\$ 2,360,660
Estimated Ending Fund Balance			\$ 3,681,015

CAPITAL PROJECTS FUND

	FY 2020-21 ACTUAL	FY 2021-22 BUDGET*	FY 2022-23 BUDGET*
<u>Revenues And Other Sources:</u>			
Transfer from Public Works Projects Fund	\$ 500,000	\$ -	\$ 420,000
Federal, State and Private Sources	1,718,061	2,115,000	4,612,145
Transfer from General Fund	10,655,000	-	-
Transfer from Adequate Facilities Tax Fund	1,450,000	-	500,000
Transfer from Emergency Communications District	-	-	-
Bond Proceeds	-	-	9,000,000
Interest Earnings	50,311	45,000	50,000
Other Financing Sources	-	-	-
Total Revenues and Other Sources	\$ 14,373,372	\$ 2,160,000	\$ 14,582,145
<u>Expenditures and Other Uses:</u>			
Transportation	\$ 4,395,486	\$ 4,810,000	\$ 11,465,000
Parks and Recreation	2,753,052	2,090,000	1,600,000
General Facilities	17,002,795	2,820,000	2,520,000
Technology	694,741	650,000	885,000
Storm Drainage	230,678	200,000	1,550,000
Other Financing Uses	-	-	-
Total Project Appropriations and Other Uses	\$ 25,076,754	\$ 10,570,000	\$ 18,020,000

* 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 2020-21 and 2021-22 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, 2022 and ending June 30, 2023, to wit:

EMERGENCY COMMUNICATIONS DISTRICT

	FY 2020-21 ACTUAL	FY 2021-22 BUDGET	FY 2022-23 BUDGET
Estimated Beginning Net Assets			\$ 2,617,136
<u>Revenues and Other Sources:</u>			
Contribution from City of Brentwood			
- General Fund	484,700	484,700	488,000
TECB-Reimbursements or Grants	369,254	369,000	-
TECB Operational Funding	864,126	864,125	864,125
TECB Distribution of Excess Revenue	97,706	-	369,255
Interest Earnings	5,830	68,225	7,500
Total Revenues and Other Sources	\$ 1,821,616	\$ 1,786,050	\$ 1,728,880
Total Funds Available			\$ 4,346,016
<u>Expenses and Other Uses:</u>			
Personnel Services	\$ 1,080,094	\$ 1,195,845	\$ 1,159,105
Operating Services	319,398	375,360	447,210
Depreciation Expense	68,513	226,535	112,280
Total Expenses and Other Uses	\$ 1,468,006	\$ 1,797,740	\$ 1,718,595
Estimated Ending Net Assets			\$ 2,627,421

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, 2022 and ending June 30, 2023 and are provided for informational purposes.

Operating Revenues	\$ 21,031,485
Operating Expenses	\$ 20,092,575

SECTION 5. That the following amounts in the Municipal Center Fund are projected operating revenues and expenses for the fiscal year beginning July 1, 2022 and ending June 30, 2023 and are provided for informational purposes.

Operating Revenues	\$ 777,380
Operating Expenses	\$ 774,390

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>5/23/2022</u>	PLANNING COMMISSION	<u>n/a</u>
	2nd reading	<u>6/27/2022</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>4/27/2022</u>		
	Date of hearing:	<u>05/23/22; 06/13/22; 06/27/22</u>	EFFECTIVE DATE	<u>06/27/2022</u>
	<u>Rhea E. Little, III</u>		<u>Holly Earls</u>	
MAYOR	Rhea E. Little, III	RECORDER	Holly Earls	

Approved as to form:

Kristen L. Corn
CITY ATTORNEY Kristen L. Corn

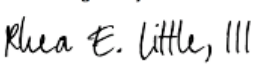
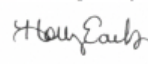
ORDINANCE 2022-03

AN ORDINANCE OF THE CITY OF BRENTWOOD, TENNESSEE TO ESTABLISH THE TAX LEVY FOR THE FISCAL YEAR BEGINNING JULY 1, 2022, AND ENDING JUNE 30, 2023

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, 2022, and ending June 30, 2023, 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 2022-02.

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>05/23/2022</u>	PLANNING COMMISSION	<u>n/a</u>
	2nd reading	<u>06/27/2022</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>04/27/2022</u>		
	Date of hearing:	<u>5/23/22; 6/13/22; 6/27/22</u>	EFFECTIVE DATE	<u>06/27/2022</u>
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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

RESOLUTION 2022-38

**A RESOLUTION TO ADOPT A CAPITAL IMPROVEMENTS PROGRAM FOR THE
CITY OF BRENTWOOD FOR THE FISCAL YEARS 2023-2028**

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 2023-2028, 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: 06/27/2022

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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 2022-54

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 2022-2023 FISCAL YEAR AS SHOWN ON THE PLANS 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:

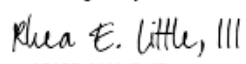
SECTION 1. That the system of classifications and salary ranges for the employees of the City of Brentwood is hereby amended, all in accordance with the position classification groupings and salary ranges for the 2022-2023 fiscal year as shown on the plans attached hereto as Attachments A, B, C, and D 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.

ADOPTED: 06/27/2022

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RECORDER Holly Earls

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MAYOR Rhea E. Little, III

Approved as to form:

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CITY ATTORNEY Kristen L. Corn

Statistical Data

Date of incorporation	April 15, 1969
Population (2018 Special Census)	45,373
Form of government	Uniform City Manager – Commission
Registered voters (as of April 2021)	35,439
Total assessed value in City – (Tax Year 2020)	\$4,473,984,363
Area of City in square miles	42 square miles

ROADS AND STREETS

Asphalt pavement (100.00%)	535 miles
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CITY EMPLOYEES (FULL TIME)

City Manager's Office	2.0
Water and Sewer	26.0
Public Works, Traffic Signalization & Engineering	31.0
Administration	29.0
Police (includes ECD employees)	86.0
Planning and Codes	14.0
Parks and Recreation	19.0
Library	12.0
Fire	75.0
Total City Employees	294.0

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	5
Number of sworn personnel (Fiscal Year 2021-2022 Budgeted)	74
Number of pumpers, and ladder trucks	7
Other vehicles	15
Number of fire hydrants	2,667

POLICE PROTECTION

Number of stations	1
Number of sworn personnel (Fiscal Year 2021-2022 Budgeted)	66
Number of vehicles - all radio equipped cars	73

PUBLIC LIBRARY

Brentwood Library	436,470 volumes
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Statistical Data

BUILDING PERMITS

<u>Fiscal Year</u>	<u>Number of Permits</u>	<u>Valuation</u>
2021	1017	\$284,452,315
2020	864	\$215,198,923
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

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 (EC, PK-5)	755
Edmondson Elementary School (K-5)	697
Jordan Elementary (EC, PK-5)	631
Kenrose Elementary School (K-5)	687
Lipscomb Elementary School (K-5)	579
Scales Elementary School (EC, PK-5)	810
Sunset Elementary School (K-5)	665
Brentwood Middle School (6-8)	1,213
Sunset Middle School (6-8)	629
Woodland Middle School (6-8)	972
Brentwood High School (9-12)	1,748
Ravenwood High School (9-12)	1,883
Total Students	11,269
Other Educational Facilities:	
Brentwood Academy (6-12, private)	730

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, inclusive 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

<u>Employer</u>	<u>Products/Services</u>	<u>Number of Employees</u>
Tractor Supply Company	Retail Headquarters	1,431
Comdata Inc.	Financial Services	1,000
DaVita HealthCare Partners, Inc.	Healthcare	650
Geodis	Contract Logistics	646
Brookdale Senior Living, Inc.	Healthcare	606
LBMC	Financial Services	525
Premise Health	Healthcare	467
CoreCivic	Government Solutions	419
American Addiction Centers	Communications	350
City of Brentwood	Government	294
NaviHealth	Healthcare	202

Statistical Data

UTILITY SERVICE

Utility	Consumers	Revenues
Water	9,969	\$10,933,052
Sewer	11,752	\$7,983,066

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	\$1.25	\$1.25	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	\$1.07	\$1.07	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	30.46% not adjusted

SEWER COLLECTION SYSTEM

Sanitary sewer mains	302.0 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	\$ 119,770,954
Equipment & Data Processing	\$ 9,869,381
Personal property	\$ 9,356,295
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.
Appropriation	Expenditures authorized by the City Commission that allow the City Manager and staff to incur obligations against governmental and enterprise funds and resources. Appropriations are usually for a fixed dollar amount for a particular fiscal year.
Appropriations Ordinance	The official action by the City Commission considered on two readings that, when approved, establishes the legal authority for City officials to expend funds within the fiscal year.
Appraised Value	The market value of real property determined by Williamson County Property Assessor based on review of comparable sales of similar type property. A reappraisal of all taxable property in the County occurs every 4-5 years.
Assessed Value	The constitutionally established value of personal and real property for use in levying the tax rate for real and personal property taxes. For residential property, the assessed value is 25% of the appraised value
Bond Rating Agency	A bond rating agency evaluates the financial soundness of the City and assigns a “rating” score prior to issuance of new bonds. The City currently receives ratings from two recognized bond rating agencies, Moody’s Investors Services and Standard and Poor’s.
Budget	A financial and operational plan for the City for a specific period (fiscal year) which includes, at minimum, estimates of anticipated revenues and projected expenses and information on department missions and workloads, non-routine work plans, personnel, etc.

Glossary

Budget -Balanced	The anticipated revenues to be collected within a specific period (fiscal year) will equal or exceed the required expenses for the same period.
Budget Calendar	The schedule of important dates, meetings and deadlines required in the preparation, review and passage of the capital improvements program and annual operating budget.
Budget Documents	The written material and documents presented by the City Manager documents, including but not limited to the annual operating budget, the six-year Capital Improvements Program and Non-routine Work Plan, for the upcoming fiscal year which are used by the City Commission in the deliberation process leading to formal approval by ordinance or resolution.
Budget Message	The opening memo in the annual operating budget prepared by the City Manager which provides the City Commission and the public with a general summary of the key components and parameters used in formulating the overall recommendations and financial plan. The memo also highlights significant changes between the proposed budget and the current year budget.
Capital Projects	A physical improvement with an extended life such as a park, building, road, utility, etc. that normally requires dedicated funding, professional design and construction services to complete. When completed, a capital improvement project provides a permanent addition to the City's fixed assets.
Capital Expenditures/Outlay	The purchase of equipment and machinery having a useful life of several years and of a significant value.
Capital Improvement Program	A systematic financial and management plan to carry out numerous capital projects and outlay purchases in major program areas over a six-year period. The plan is reviewed and updated annually.
Contractual Services	Services rendered to City activities by private companies and individuals outside City government. Examples include utilities, building, landscaping, and equipment maintenance, etc.
COVID-19	Novel Coronavirus that resulted in a worldwide pandemic beginning in late 2019 and continuing into 2020. The pandemic resulted in major disruption of services in Tennessee beginning in March 2020 and is expected to result in considerable revenue losses to the City of Brentwood in Q4 FY 2020 and into FY 2021.

Glossary

DHT	Donations Held in Trust. Monies donated for a specific program, for example Library Gifts and Donations account and Historic Sites Donations. These monies are held by one party (the trustee) for the benefit of another (beneficiary).
Defeasance	A provision in a loan or bond removing it as a liability on a balance sheet if cash or portfolio is set aside for debt service.
Debt Service	Payments made by the City toward retiring outstanding debt including principal, interest, and service payments based on a schedule for payment each fiscal year.
Debt Service Fund	A segregated fund used to accumulate resources needed to pay annually the principal and interest on general obligation debt incurred by the City of Brentwood. The majority of resources are provided by annual operating transfers from the General Fund.
Department	City activities of sufficient size and/or technical demand that require day to day oversight by a department head.
Disbursement	The payment of City funds for obligations incurred.
E-Citation Fees	A fee added for each traffic citation resulting in a conviction to help offset the costs of electronic ticketing.
Emergency Communications District (ECD)	ECD was created in accordance with state law to account for all 911 fees paid to the Brentwood Emergency Communications District. The City Commission serves as the Board for the ECD and provides policy direction on programs and establishes the fee schedule to fund emergency communications services for the City.
Encumbrance	An accounting control under which commitments for the expenditure of money are recorded as they are incurred or obligated which typically occurs before actual payment is made. The use of encumbrances prevents overspending by providing greater certainty on how much money is available for new expenditures.
Enterprise Fund	A self-supporting fund that is applied to government services which operate primarily from rates or fees charged to benefiting users based on the amount of use of the service. The accounting method recognizes income, expenses, depreciation, net income, etc., an approach typically used in the private sector. The City has three enterprise funds with the largest being the Water and Sewer Fund.

Glossary

Equipment Replacement Fund	This fund provides for the systematic accumulation of funds for the purchase of replacement trucks and equipment with a value above \$40,000, police vehicles and accessory equipment, and computer technology and similar technological items.
Estimated Revenue	For budget purposes, the amount of revenue projected for collection during a fiscal year.
Expenditures	The cost of goods and services received. Actual payment may not be required by a specific date for an item to be considered an expenditure.
FASB	Financial Accounting Standards Board. The official policy and procedural organization designated by the American Institute of Certified Public Accountants (AICPA) to establish accounting principles, for both profit and nonprofit entities, in the United States.
Fiduciary Fund	This fund is used in governmental accounting to report assets held in trust for others.
Fiscal Year	A time frame designating the beginning and ending period for recording financial transactions. The City of Brentwood uses a fiscal year beginning July 1 through June 30.
Fund	A fiscal entity with a self-balancing set of accounts used to account for activities with common objectives. Commonly used government fund groups are: general fund, debt service fund, capital projects fund, enterprise fund, special revenue funds, internal service funds, and special assessment funds.
Fund Balance	The accumulated amount of excess revenues over expenditures in a specific fund at any point in time. A negative fund balance is the accumulated amount of excess expenditures over revenues.
GAAP	Generally Accepted Accounting Principles. The actual rules and procedures governing the accounting profession.
GASB	Governmental Accounting Standards Board. The official policy and procedural organization designated by the American Institute of Certified Public Accountants (AICPA) to establish accounting principles for state and local governments.
GFOA	Government Finance Officers Association. A professional association representing public finance officials throughout the United States and Canada.

Glossary

General Fund	The City's primary operating fund accounting for most all the financial resources and obligations. The general fund revenues include property taxes, business taxes, sales taxes, building permits and, other miscellaneous revenues. The fund provides the resources for most City services including fire, police, public works, codes and planning, parks, and library.
General Obligation Bond	A municipal bond that is backed by pledging the full faith and credit or taxing power of the City to ensure proper payment of interest and principal obligations.
Governmental Fund	Fund generally used to account for tax-supported activities.
Grant	A contribution by the State or Federal government or other entity supporting a specific project.
Infrastructure	The basic physical systems of the City that are considered essential for enabling productivity in the economy. Examples include roads, bridges, water and wastewater systems.
Internal Service Fund	Fund used to accumulate and allocate costs internally among the City's various functions. The City uses internal service funds to account for the insurance and fuel costs.
Object Code	A detailed line item expenditure category, such as salaries (#81110), office supplies (#83100), or capital outlay (#89505).
Operating Budget	The expenditure plan for continuing on-going services, programs and activities. In most instances, operating expenditures are made in a single fiscal year. These expenditures include personnel services, contractual services, minor capital outlay, and debt service requirements.
Operating Transfer	Amount transferred from one fund to another. Transfers are <u>not</u> expenditures. Transfers are to be appropriated for expenditures in the fund receiving the transfer.
Performance Measures	Specific measures of work performed as an objective of the various departments based upon quality and quantity of items.
Post Employment Benefits	Medical and vision benefits provided to retired employees.
Proprietary Fund	Fund that focus on the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. There are two types of proprietary funds; enterprise and internal service funds.
Public Works Project Fees	A fee assessed on each new building or residence based on the traffic generation impact of the land use and location.

Glossary

Retained Earnings	The total earnings of an enterprise fund (in governmental accounting) since the establishment of the fund. The amount adjusts up or down each fiscal year based on the fund’s income less expenses.
Revenue	A term used to represent actual or anticipated income.
Special Revenue Fund	A fund within a government entity to record the proceeds from certain revenue sources for which fund usage is restricted.
Tax Levy	The total amount of tax that should be collected based upon the current tax rates and the assessed value of real, personal, and public utility property.
Tax Rate	The amount of taxes collected per \$100.00 of assessed value of taxable property.
Vesting	Regarding pension plans, the minimum amount of service time and age required before an employee is entitled to receipt of monthly retirement income from the Tennessee Consolidated Retirement System.

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