



CITY OF
BRENTWOOD
TENNESSEE



Fiscal Year 2023-2024
Annual Budget

City of Brentwood, Tennessee

FISCAL YEAR 2024

(July 1, 2023 – June 30, 2024)

ANNUAL OPERATING BUDGET

Brentwood Board of Commissioners

Mark W. Gorman

Mayor

Ken Travis

Vice Mayor

Rhea E. Little, III

City Commissioner

Nelson Andrews

Commissioner

Susannah Macmillan

City Commissioner

Anne Dunn

City Commissioner

Allison Spears

City Commissioner

City Staff

Kirk E. Bednar

City Manager

Jay Evans

Assistant City Manager

Karen Harper

Finance Director

Budget Team / GFOA Awards

BUDGET TEAM FY 2023 - 2024

CITY MANAGER

Kirk Bednar

ASSISTANT CITY MANAGER

Jay Evans

FINANCE DIRECTOR

Karen Harper

ASSISTANT FINANCE DIRECTOR

Julie Wilson

DATA ANALYST

David Lincicome

ACCOUNTANT

Matt Bonney

DIRECTORS

Holly Earls	Kristen Corn
Sarah VanWormer	April Curlin
Charles Booth	Bob Leeman
Richard Hickey	Brian Goss
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Dave Bunt	Susan Earl
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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, 2022

Christopher P. Morill
Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Brentwood, Tennessee for the 31st consecutive year for its FY 2023 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 36th consecutive year for its FY 2022 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 3, 2023

The Honorable Members of the Brentwood Board of Commissioners:

The proposed annual operating budget for the City of Brentwood for Fiscal Year 2024, beginning July 1, 2023 through June 30, 2024, 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 2024-2029 and the proposed Non-Routine Work Plan for Fiscal Year 2024.

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 11, 2023 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 22, 2023 meeting and final reading on Monday, June 26, 2023. 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 12, 2023 regular meeting.

The Fiscal Year 2024 budget reflects net expenditures for all funds totaling **\$98,160,580**. This represents an increase (\$7,873,530 or 8.7%) from the adopted FY 2023 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 2023 include the General Fund (\$3,997,095 or 8.4%), Capital Projects Fund (\$2,445,000 or 13.6%), Water and Sewer Fund (\$987,805 or 4.9%), Adequate Facilities Tax Fund (\$500,000 or \$100%), Debt Service Fund (\$486,610 or 20.6%), Insurance Fund (\$195,500 or 3.6%), Facilities Maintenance Fund (\$140,000 or 13.7%), Public Works Project Fund (-\$420,000 or -100%), and Equipment Replacement Fund (-\$143,000 or -7.8%).

Economic Outlook

As we look ahead to FY 2024, the economic situation remains unsettled. While inflation and fuel prices have moderated somewhat from a year ago, interest rate increases continue, the risk of a broader recession remains, supply chain challenges continue to lead to cost escalation and project delays, the post-pandemic Middle TN labor market continues to be challenging for all employers, and continued war in Europe and escalating tensions with China create global uncertainty.

On the other hand, revenue growth remains solid, if moderated from this time a year ago. Local option sales tax revenues, the largest source of General Fund revenue, are up over 8.7% year over year for the first ten months of the fiscal year. The positive sales tax results also carry over to the broader state shared sales tax distributions, which are up slightly more than 6.0% year over year for the first nine-month period. With the City's history of very conservative revenue budgeting philosophy, the FY 2023 total General Fund revenue collections are projected to exceed original budgeted amounts by more than \$16.8 million.

New single-family housing starts were down almost 45% in calendar year 2022 compared to 2021. The 2022 number of 83 new housing starts represents the second lowest annual number over the past twenty years. This reduction is likely due in large part to the impact of interest rate increases on the housing market. During calendar years 2021 and 2022, the City approved several significant annexations of property. The property in the City's eastern urban growth boundary area is planned for several new subdivisions, while additional subdivisions have also recently been

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approved within the existing city limits. While development of these new subdivisions may have slowed in recent months, these approvals provide ample availability of lots to be developed when the housing market does return to more favorable conditions.

New commercial development and redevelopment continues at a slower pace, but several larger projects are in the planning stages. A new hotel has been approved to replace a recently demolished office building at the northeast corner of Brentwood Boulevard and Maryland Way. Highwoods, the new owner of the Maryland Farms YMCA property has received Planning Commission approval of an overall master plan for the site showing three office buildings totaling 324,000 square feet and 43,000 square feet of retail and restaurant space. The timing of redevelopment of the YMCA property will be dependent upon office market demand, which is uncertain at best in these post-COVID times. Once initiated, it is likely to take several years to complete given initial phasing plans.

The FY 2023 budget provided funding for the first step in a comprehensive review and adjustment in the City's employee compensation system and benefit programs. It included significant pay increases in certain harder to fill job classifications, a transportation supplement for all employees, and other benefit adjustments to remain competitive. However, our public and private sector competitors in this unprecedented Middle Tennessee labor market also made adjustments, so our challenges continue. We must continue to aggressively and proactively adjust employee compensation to attract and retain the types of employees we need in a regional economy where they have to live farther and farther away from Brentwood due to housing costs and quality job opportunities flourish across the region.

The proposed FY 2024 budget again makes a significant investment in the City's compensation structure while also addressing staffing needs in public safety and a few other key service areas. The budget presented here does this while still maintaining an overall conservative financial approach, with budgeted FY 2024 revenues representing only 80% of FY 2023 projected actual revenue collections. 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 2023 General Fund operating transfer of at least **\$11,375,000** to the Capital Projects Fund before June 30, 2023. The transfer is possible due to positive revenue collections in the current fiscal year over original budget estimates. Note that additional year-end transfers to the Municipal Center Fund (\$2,000,000), Equipment Replacement Fund (\$1,165,000) and Facilities Maintenance Fund (\$640,000) are also planned. Carrying out capital improvements in this manner allows the City to reduce the amount of long-term debt that is 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, 2023 of \$53.4 million** or an amount equivalent to 103% of the FY 2024 proposed General Fund budget. This amount considers the special year-end transfers of excess revenue to the Capital Projects Fund and other funds as

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discussed above. The fund balance exceeds the fiscal policy of the City to maintain minimum unassigned reserves in excess of 40% of the General Fund operating budget. By policy, the City also strives to maintain a minimum fund balance in the Debt Service Fund equivalent to one year's debt service obligation. The projected fund balance as of June 30, 2023 is \$3,611,994 which is 127% of projected FY 2024 debt service payments of **\$2,847,270**.

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 2024 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 65% 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 2024 proposed budget reflects **twelve (12)** new full-time positions across all funds. When added to the two new full-time Library positions authorized by the Commission in January 2023, this brings the total full-time employee count in all funds to 308 total positions. The 308 full-time positions in the FY 2024 budget compared to 140 full-time positions in the FY 1991 budget represent a 120% increase in thirty-three (33) years. However, the resident population has increased by 168% during the same period. In effect, the City will have 6.8 full-time employees per 1,000 residents in FY 2024 versus 8.54 in FY 1991 or 20% 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 continues to be the single biggest issue facing the City heading into FY 2024 and beyond. The City competes in an ultra-competitive labor market including 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 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 2024 budget anticipated the need for additional significant adjustments to the City's compensation plan in July 2023. Such adjustments are needed just to keep pace with the market plus achieve the goal of actually putting us ahead of the market looking forward to 2024 compensation trends.

Letter to Mayor and City Commission

The FY 2024 proposed budget includes funding for pay plan adjustments that include overall pay plan increases (classification minimums and maximums) of 9.2%, reclassification of approximately 22 job titles to different pay grades, and individual employee salary adjustments that include 1.) adjustments as needed to move employees to the minimum of the new pay range for their position; 2.) a 5% adjustment for all existing employees not in a probationary or public safety step status; 3.) a 5% merit pool to be allocated by department heads based on employee performance appraisals; and 4.) tenure adjustments for a limited number of employees to place them at the targeted point within their pay range based on their years of service in the current assigned position.

General Fund

REVENUES

The proposed FY 2024 General Fund budget will be balanced with projected revenue collections during the fiscal year. Projected revenue for FY 2024 will be **\$51,834,100**, up \$3,988,450 or 8.34% from the original FY 2023 budget of \$47,845,650.

Major changes (up and down) in individual revenue accounts compared to FY 2023 budget amounts are summarized below:

- **Local Sales Taxes** – up \$2,085,000 (9.8%) to \$23.4 million. While a significant increase from FY 2023's budget amount, this amount is still conservative given FY 2023 local sales tax collections are up 8.7% year over year for the first ten months of the fiscal year and are projected at nearly \$33 million.
- **State Shared Sales Tax** – up \$455,000 (10.9%) to \$4.63 million based on continued strong sales tax growth across the state, with FY 2023 year-end collections projected at over \$5.3 million.
- **Wholesale Liquor Taxes** – up \$450,000 (37.5%) to \$1.65 million based on continued strong growth trends in this revenue source with FY 2023 collections projected at more than \$2.1 million.
- **Interest Earnings** – up \$370,000 (284%) from FY 2023's budgeted amount to \$500,000. With the City's banking services agreement paying interest on a floating rate tied to the Fed Funds rate, earnings have increased significantly over the past 12+ months. However, the budget for this line item remains conservative given the earnings will eventually decrease again when interest rates begin to fall.
- **Real and Personal Property Taxes** – up \$250,000 (2.0%) based on actual 2022 tax assessments. To be conservative, no growth from new development completed in 2022 is included in this amount.
- **Business Taxes** – up \$200,000 (9.5%) from the FY 2023 budget amount to \$2.3 million.

Based on the FY 2024 budget for property tax revenue collections, each one cent on the property tax rate generates slightly more than \$446,550 for the General Fund. The proposed **\$0.29** tax rate for FY 2024 will represent the same effective City tax rate for the 33rd 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 \$725 for a home in the community that is valued on the tax rolls at \$1,000,000.

EXPENDITURES

The proposed FY 2024 General Fund expenditure budget totals **\$51,832,900**, an increase of \$3,997,095 (8.4%) from the FY 2023 adopted budget. The majority of this significant year over year increase is related to employee compensation adjustments necessary to address the labor market conditions discussed previously and targeted staff additions to ad-

Letter to Mayor and City Commission

dress service level demands.

Approximately 7.1% of the total General Fund budget (\$3,701,715) is allocated for capital investment. This includes \$2,347,000 in 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 \$154,715.

Significant expenditure changes in the FY 2024 General Fund budget totaling a net \$3,899,000 increase include the following:

Pay Plan and Salary Adjustments for Existing Employees - \$3,200,000

The extremely competitive labor market in Middle TN and the unique challenges we face in recruitment and retention of certain job classifications continues as we look to FY 2024 and beyond. These circumstances necessitate a second phase of aggressive pay plan adjustments for FY 2024 to build on the actions taken in the FY 2023 budget.

The proposed FY 2024 budget provides for the following pay plan adjustments to be effective in July 2023:

- Overall pay plan increases (classification minimums and maximums) of 9.2%.
- Reclassification of approximately twenty-two job titles to different pay grades based on market survey data.
- Individual employee salary adjustments that include:
 - ◆ Adjustments as needed to move employees to the minimum of the new pay range for their position;
 - ◆ A 5% adjustment for all existing employees not in a probationary or public safety step status;
 - ◆ A 5% merit pool to be allocated by department heads based on employee performance appraisals; and
 - ◆ Tenure adjustments for a limited number of employees to place them at the targeted point within their pay range based on their years of service in the current assigned position.

New Positions - \$890,000

The proposed FY 2024 budget provides for twelve (12) new positions effective July 1, 2023 across several departments as follows:

- Four (4) new authorized police officer positions. Given police staffing challenges, two of these positions are fully funded and two are considered budget overage positions meaning they are not fully budgeted at this time but can be absorbed in the budget if the department is able to achieve a full staffing level for a consistent period of time.
- Six (6) new firefighter positions to recapture the staffing capacity that existed prior to the opening of Fire Station 5 when six existing staff positions were redirected to that station along with six new firefighters hired in FY 2022. These six positions are budgeted based on hiring three in July 2023 and the remaining three in January 2024.
- Creation of an Assistant Director position in the Technology Department to provide higher level support/monitoring and focus our cyber security efforts more intentionally in a single position instead of having that critical area be one of multiple responsibilities for the existing Systems Administrator.
- Creation of a Senior Accountant position in the Finance Department to better distribute recurring workload from the Director and Assistant Director positions, address the growing complexity and new compliance requirements of governmental accounting, and begin succession planning within the department.

Letter to Mayor and City Commission

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 2024-2029 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 - \$204,000

Every year, staff updates the long-term equipment replacement schedule for all heavy equipment and rolling stock that exceeds \$45,000 in cost plus citywide technology equipment. This update includes the addition of newly purchased equipment to the schedule and updates to the projected date and cost of replacement for each item. The FY 2024 increase in contributions from various departments reflects updated future replacement cost estimates and new contributions required for future replacement of equipment added to the replacement schedule in FY 2023, such as Engine 55 in the Fire Department. Note that \$500,000 in additional General Fund financial support for the Equipment Replacement Fund to offset dramatically increasing replacement costs is proposed as part of a FY 2023 year-end transfer of excess revenues. This is the second year of such supplemental funding, with additional amounts potentially also needed in future years.

Other Post Employment Benefit (OPEB) Trust Contribution – (-\$288,000)

The recently complete 2023 OPEB actuarial study determined a FY 2024 required contribution amount of approximately \$368,000. For the past several years, the City has elected to significantly overfund the annual required contribution with the FY 2023 contribution being \$1,135,665 across all funds. The FY 2024 budget proposes to reduce the annual budgeted contribution amount from \$1,135,665 to \$800,000, an amount still more than twice the required contribution amount determined by the study. This reduction results in General Fund savings of approximately \$288,000.

Streetlighting – (-\$207,000)

With implementation of the LED streetlight retrofit project expected to be complete by the end of FY 2023, the proposed FY 2024 budget reflects a conservative estimate of the annual electric utility cost savings expected to be realized as a result of this project.

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 2024 will be \$2,347,000, up \$204,000 from FY 2023. Transfers are provided from the Technology Department (\$750,000), Police Department (\$652,000), Fire and Rescue Department (\$515,000), Public Works Department (\$375,000), Parks and Recreation Department (\$38,000), and Traffic Signal-

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ization activity (\$17,000). Proposed FY 2024 purchases total **\$1,700,000**. This amount includes scheduled replacement of computer equipment and software (\$615,000), two Parks vehicles ordered in FY 2023 but not expected to be delivered until FY 2024 (\$160,000), and nine (9) police replacement vehicles with accessory equipment (\$460,000). Additional purchases in the FY 2024 budget in the Equipment Replacement Fund for new equipment items include four Tahoes in Police (\$225,000), a network switch at City Hall (\$35,000), four SCBA air packs for Fire (\$40,000), a skid steer for Public Works (\$105,000), and seven handheld radios (\$60,000). These new items are proposed to be provided through a FY 2023 year-end transfer of excess revenues from the General Fund (\$470,000). Also, 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 2023 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 2024 funding is provided through an annual operating transfer from the General Fund of \$350,000, the same amount as FY 2023, a FY 2023 year-end transfer of \$640,000 from excess revenues, plus the available fund balance. Projects totaling **\$1,165,000** are proposed for funding in FY 2024. This includes \$610,000 for the Parks & Recreation Department for miscellaneous park repairs including window replacement at Boiling Spring Academy, \$90,000 for repairs at Ravenswood Mansion and Cool Springs House, \$50,000 for asphalt overlay of existing trail sections, \$105,000 for projects at the Library including soffit repair, \$265,000 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.

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.

Letter to Mayor and City Commission

The FY 2024 annual trust contribution will be reduced to \$800,000 based upon the results of the 2023 actuarial study. Note that the actuarial study calculated the Actuarially Determined Contribution for FY 2024 to be just under \$368,000, so this reduced amount still represents more than double the actuarially determined amount. 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 2024.

SPECIAL REVENUE FUNDS

State Street Aid Fund

The FY 2024 proposed budget for the State Street Aid Fund is **\$1,900,000**, which reflects a \$100,000 increase from FY 2023.

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 2024 projected revenue from the state gas tax is \$1,600,000, down \$25,000 from the FY 2023 budget amount. Note that actual FY 2023 collections are projected at \$1,595,000. The total investment for resurfacing in FY 2024 is \$2.7 Million, a \$100,000 increase from the FY 2023 total allocation. This includes \$1,900,000 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. No proposed use of Public Works Project Fee funds is proposed in FY 2024. Projected fee revenues are \$460,000, reflecting an estimate of seventy-five 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 2022.

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 2024 budget is **\$20,000**, which provides for the annual purchase of educational materials for the DARE program.

Letter to Mayor and City Commission

Adequate Facilities Tax Fund

The Adequate Facilities Tax in Williamson County requires payment of \$1.00 per square foot for finished living space (and potential finished space) in new residential dwelling units permitted throughout the County after July 1, 2007. Under this private act, 30% of the total collections must be distributed back to cities with a capital improvements program, divided on a per capita basis under the latest census counts. The act requires that the funds received by the City be used for capital improvements related to growth. An estimated \$400,000 in new revenue is projected for FY 2024. A transfer of **\$1,000,000** to the Capital Projects Fund for the Crockett Park racquet facility is planned in the FY 2024 budget. The estimated fund balance at the end of FY 2024 is \$800,000.

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 during late FY 2022 without any impact on department operating budgets. The cost of fuel charged to each user department increased in FY 2023 from \$1.70 to \$2.00 per gallon unleaded and from \$2.15 to \$2.50 per gallon for diesel. The fund balance is projected at slightly more than \$555,000 at the end of FY 2023. Given the uncertainty of whether fuel prices will remain high or drop back down during the course of FY 2024, 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 remain the same in FY 2024 at \$2.00 per gallon unleaded and \$2.50 per gallon for diesel. Projected revenue for the fund from departments in FY 2024 is \$383,250, an increase of \$6,650, with fuel purchases budgeted at **\$540,670**, the same as FY 2023.

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 costs better over a rolling three-year period.

Letter to Mayor and City Commission

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 District 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 2024, total estimated expenditures in the combined Insurance Fund are **\$5,695,750** with projected revenue of \$5,008,905. The total expenditures for the health insurance division are conservatively projected at \$5,365,000, which is a \$179,750 budgeted increase from FY 2023. This amount reflects slightly improved claims trends and some expected savings from the specialty drug carve out plan change implemented in the 2023 plan year. While we expect claims costs will be less than this projection, staff always propose conservative budgeting of this projected cost. Estimated expenditures for the workers' compensation division of the Insurance Fund are \$330,750 with projected contributions from City departments of \$357,660, an increase of \$12,430 primarily related to the new positions added to the budget. The fund's net position at the end of FY 2022 was just over \$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, 2023 is \$3,611,994 which is 127% of projected FY 2024 debt service payments of **\$2,847,270**. Total projected revenues for the fund in FY 2024 are \$3,342,000 with the annual transfer requirement from the General Fund being \$3,195,000, an increase of \$100,000 from FY 2023 in recognition of projected debt service commitments for the FY 2023 bond issue and future planned bond issues.

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 2024 proposed budget at **\$20,465,000** 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 2023 or earlier that will continue in FY 2024, and projects that will be designed and/or initiated in FY 2024 but completed in FY 2024 or later. Several of the largest projects include: a proposed indoor racquet facility within Crockett Park (\$6,045,000), construction of Windy Hill Park (\$2,860,000), storm drainage work (\$2,250,000), continued design work and right of way acquisition for Ragsdale Road widening project (\$2,080,000), and initial construction of the roundabout at the intersection of Murray Lane and Holly Tree Gap (\$1,385,000).

Primary funding sources are a FY 2023 year-end special appropriation transfer of \$11,375,000 from excess current revenues in the General Fund for multiple projects, \$5,345,000 in intergovernmental revenues, a transfer of \$1,000,000

Letter to Mayor and City Commission

from the Adequate Facilities Tax Fund, and \$600,000 in private sources. More information on the FY 2024 projects is provided in the detailed 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 \$21,051,675 during FY 2024 with tap fees projected at an additional \$500,000. Non-capitalized operating expenses, including interest payments on prior debt issues and depreciation, are projected at **\$21,080,380**. The proposed FY 2024 revenue budget for the Water and Sewer Fund does reflect a projected 2.5% increase in both water and sewer rates as approved via Ordinance 2022-08. Because of significant changes in the timing of a second sewer equalization tank as proposed in the Water Services Department six-year capital plan, an updated water and sewer rate study is funded within the FY 2024 operating budget.

The most significant expenses in FY 2024 include: the cost of purchasing water from Harpeth Valley and Metro Water Services (\$7.25 million); wastewater treatment services from Metro (\$3.34 million); mandatory expenses for depreciation over the estimated life of the asset (\$3.588 million); and interest payments associated with the issuance of 20-year bonds for sewer rehabilitation and water capacity improvements (\$471,425). Almost 70% 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 \$3.1 million.

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 (\$28,075) and a \$740,000 operating transfer from the General Fund for City department rent.

Total operating expenses for the Municipal Center are projected at **\$838,870** in FY 2024, a \$64,480 increase from FY 2023 primarily associated with additional dedicated building maintenance resources from the City's facility management company and utility cost increases. Note that enterprise fund accounting requires the expensing of depreciation for future replacement of assets, projected at \$281,000 in FY 2024. Capital spending of \$4.5 million from this fund is programmed for space modifications/renovations of the building over the next two fiscal years. A portion of the funding for this renovation project (\$2.0 million) is proposed as part of a FY 2023 year-end transfer of excess General Fund revenues to the Municipal Center Fund.

Letter to Mayor and City Commission

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 2024, projected revenue from the statewide fee distribution is \$1,189,380, the same as FY 2023. In addition to the 911 user fees, the District receives an operating transfer from the General Fund. The FY 2024 proposed transfer is \$533,000, up \$45,000 from the FY 2023 transfer amount.

The proposed expenditure budget for FY 2024 is **\$1,815,910**, up \$97,315 from the FY 2023 budget primarily related to pay plan adjustments and increased depreciation expenses associated with the new dispatch center.

ACKNOWLEDGEMENTS

The preparation of the FY 2024 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 2023 document for the 31st year in a row. To receive the award, Brentwood must publish a budget document that meets minimum program criteria as a policy document, an operations guide, a financial plan, and as an effective communication medium to the public. Specifically, I want to recognize the efforts of Assistant City Manager Jay Evans, Finance Director Karen Harper, Assistant Finance Director Julie Wilson, Data 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: \$186,700 ⁽¹⁾
Median Age: 43.1 ⁽¹⁾
Poverty Rate: 2.6% (vs 13.6% for TN) ⁽¹⁾
Median Home Sale Price: \$1,400,000 ⁽²⁾

Bachelor's or higher: 80.3% (vs. 29% for TN) ⁽¹⁾
Avg. ACT Score: 26.6 (vs 19.1 for TN) ⁽³⁾
Diversity: 88.5% White; 8.5% Asian; 3.8% Black;
1.6% multi-race ⁽¹⁾

¹ U.S. Census Bureau, American Community Survey, 2021 (published September 2022)

² Williamson County Association of Realtors, February 2023

³ Tennessee Department of Education, December 2022

Economic Outlook

The U.S. economy experienced a year of mixed results in 2022, as modest economic growth and a strong labor market were overshadowed by historic increases in price levels. Inflation-adjusted gross domestic product (real GDP) shrank by annualized rates of 1.6 percent and 0.6 percent during the first two quarters but bounced back by 2.9 percent in the third quarter of 2022. Overall, real GDP experienced a 1.9 percent year-over-year increase as of September 2022. Despite its up- and-down year, the U.S. economy has substantially outpaced international peers since the start of the COVID-19 pandemic.

However, substantial economic challenges lay ahead, most notably surging prices and costs faced by consumers and businesses. The inflation rate peaked at 9.1 percent during the year, its highest level since 1981. The rapid rise in inflation rates is affecting economies around the globe, as many high-income countries struggle to keep price growth under control.

Tennessee saw extremely strong economic growth in 2021, as the economy reopened, the housing market showed incredible strength, and consumers spent heavily to satisfy pent-up demand. As a result, inflation-adjusted gross domestic product (real GDP), which measures the value of all goods and services produced in the state, rose by an astounding 9.2 percent in 2021. Strong economic growth continued into the first quarter of 2022 but then slowed in the second quarter as inflation eroded consumer spending and higher interest rates coupled with elevated home prices led to a reduction in real estate investment.

TENNESSEE DATA			Current Period	% Change (year-over-year)
Personal income (millions of dollars) [2022 Q3]			411,105	6.3%
Total tax revenue (millions of dollars) - monthly [2022-Dec]			1,965	5.0%
Sales tax revenue (millions of dollars) - monthly [2022-Dec]			1,123	5.6%
Franchise & excise tax revenue (millions of dollars) - monthly [2022-Dec]			594	8.9%
Total nonfarm employment (in thousands) - monthly [2022-Dec]			3,271	3.3%
Manufacturing employment (in thousands) - monthly [2022-Dec]			362	2.1%
Leisure and hospitality employment (in thousands) - monthly [2022-Dec]			357	8.9%
Unemployment rate (%)				
December 2022			November 2022	
Rate			December 2021	
3.5			Rate	Change
			3.5	0.0
			Rate	Change
			3.6	-0.1

Real GDP growth has largely slowed because of inflation. In nominal terms (current dollars), Tennessee GDP rose by 12.6 and 8.0 percent in the first and second quarters of 2022 respectively. However, this growth was largely driven by people spending more money to purchase goods and services, and not because they were actually purchasing more goods and services. After adjusting for inflation, real GDP grew by 3.7 percent in the first quarter of 2022 and then slowed but remained at a positive 0.3

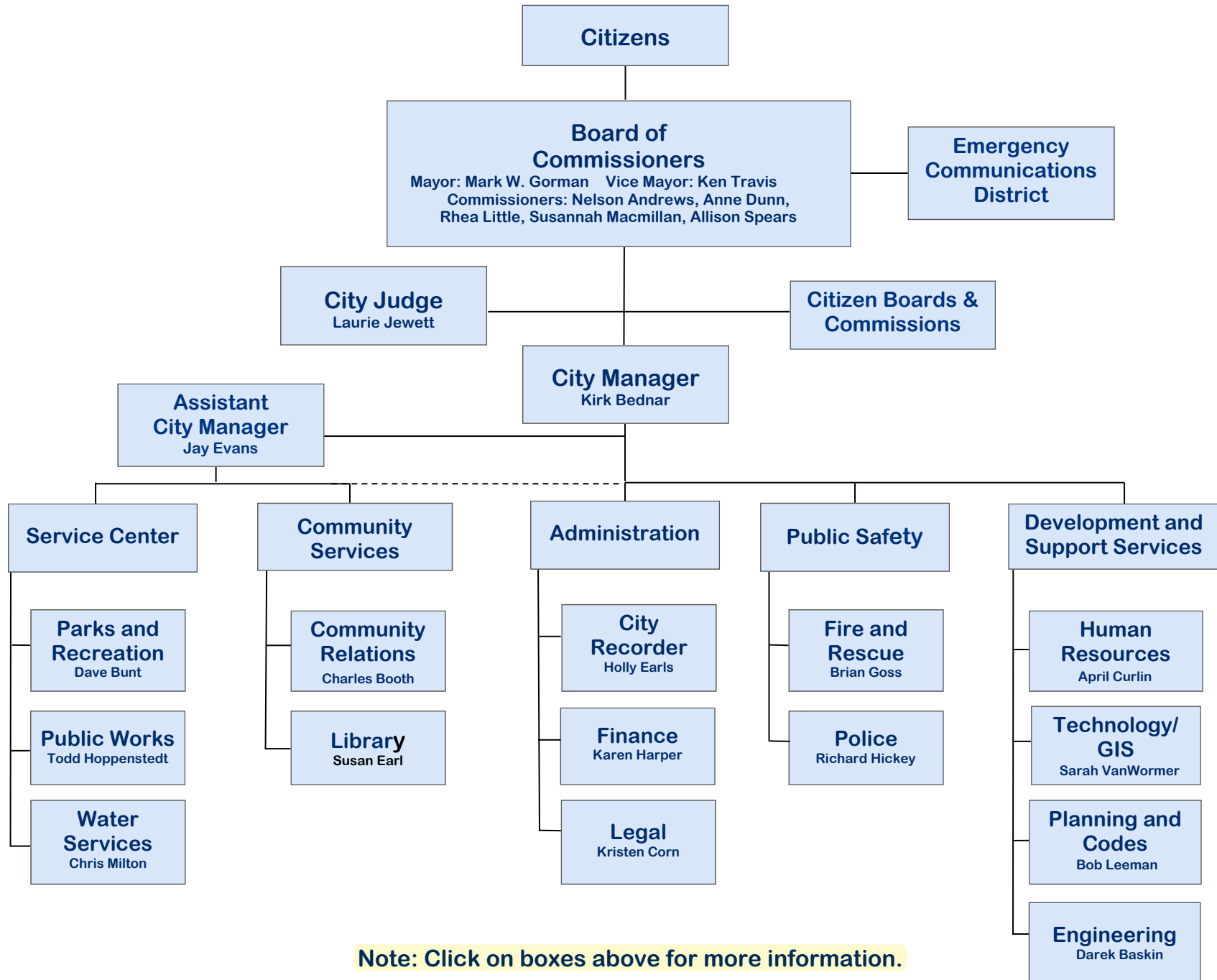
percent in the second quarter.

Tennessee new business filings fell in the fourth quarter of 2022 but remain well above pre-pandemic levels. New entity filings shrunk by 2.0 percent as compared to the elevated level of initial filings from the fourth quarter of last year. However, compared to pre-pandemic levels (2019Q4), new entity filings are still up by a robust 58.2 percent. Business filings data are highly seasonal. For example, the number of new business filings in the fourth quarter is typically lower than those from the third quarter. For this reason, we largely focus on year-over-year growth rates. Over the last twelve months, Tennessee has recorded 76,604 new entity filings and 315,254 annual reports. There are now 485,995 active entities (i.e. currently registered businesses) in the state, representing an astounding 37.5 percent increase over the same time last year.

While per capita income levels across the Southeast lagged behind the national average at the end of Q4 2022, at \$107,698 per person, Williamson County had the highest income level among all Tennessee counties. Expectations are that Tennessee real GDP growth will still slow appreciably over the next two years, but economic growth will remain positive due to less adverse economic conditions in the state (relative to the nation). Real GDP compound annual growth rate of 2.1 percent per year (slightly slower than the 2.4 percent pre-pandemic level).

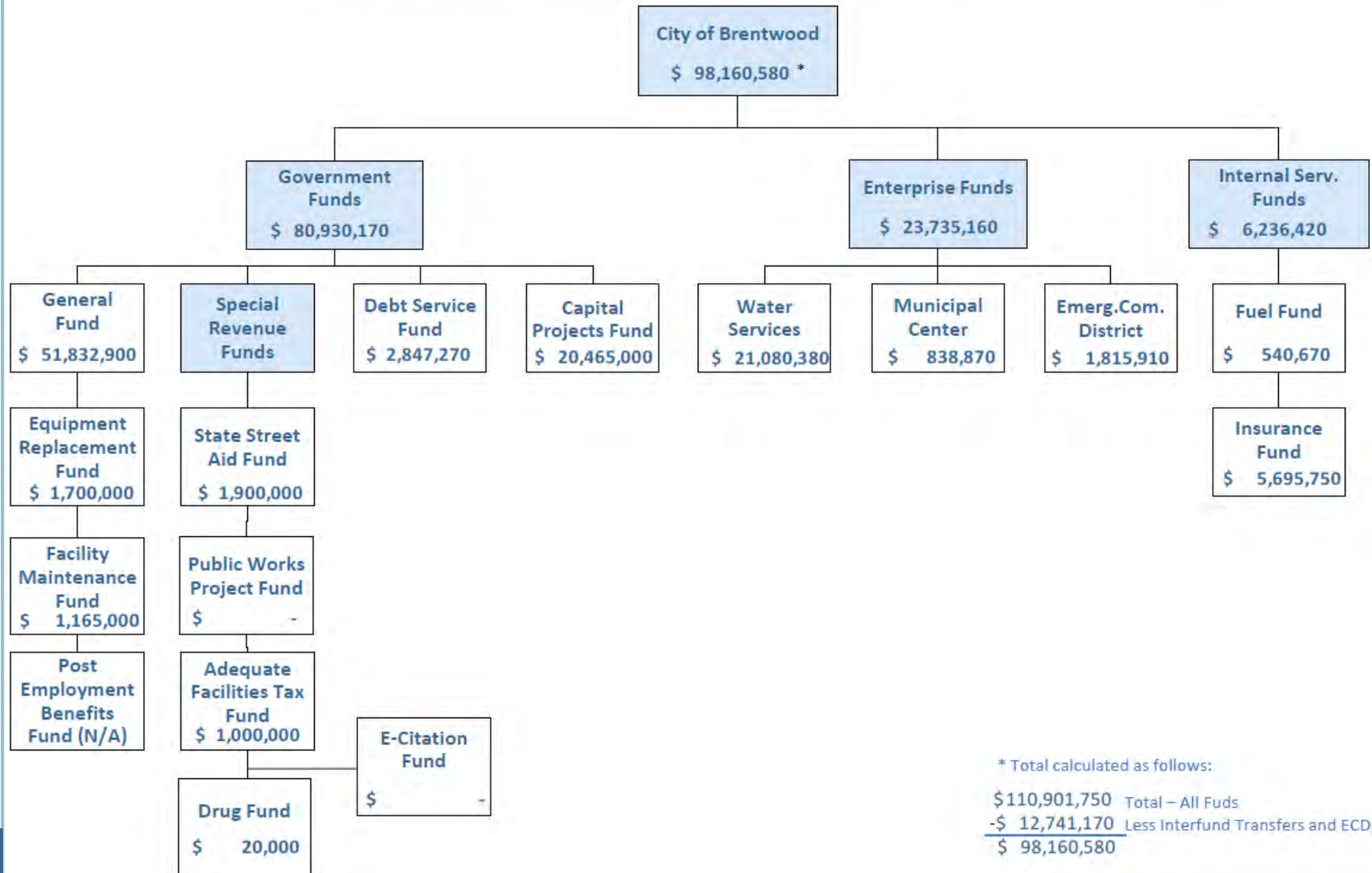
Sources: The TN Quarterly, Q4 2022, Business and Economic Indicators, University of Tennessee, Knoxville
An Economic Report to the Governor of the State of Tennessee, January 2023, Boyd Center for Business and Economic Research, UT Knoxville

City of Brentwood



Organization of Funds

Governmental, Enterprise, and Internal Service Funds



* Total calculated as follows:

\$110,901,750	Total – All Funds
- \$ 12,741,170	Less Interfund Transfers and ECD
<u>\$ 98,160,580</u>	

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 103% 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, \$32 million, equal 553 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 0.68% 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 5.3% of GF and SSA budgets
	Water and Sewer Debt service coverage ratio, excluding tap fees, of 1.0 times total annual Water and Sewer debt service payments	Water and Sewer Debt Service 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 (01/11/2023) S&P: AAA (01/10/2023)

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](#).



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Budget Procedure

The Charter for the City of Brentwood (T.C.A. 6-22-122) provides that no later than May 15, prior to the beginning of the fiscal year on July 1, the City Manager shall submit to the City Commission a Proposed Budget for the next fiscal year, which presents a complete financial plan for the ensuing year. In accordance with the City Charter, the following information must be provided: (a) detailed estimates of all proposed expenditures for each department, board, office or other agency of the City, showing, in addition, the expenditures for corresponding items for the last preceding fiscal year, appropriations and anticipated expenditures for the current fiscal year and reasons for recommended departures from the current expenditures pattern; (b) statement of bonded and other indebtedness of the City; (c) detailed estimates of all anticipated revenues of the City from all sources with a comparative statement of the amounts received by the City from each of such sources for the last preceding fiscal year, the current fiscal year, and the coming fiscal year; and, (d) any other supporting schedules as requested by the City Commission.

To ensure compliance with this Charter requirement, a budget schedule is prepared to facilitate the decision-making process by providing overall direction to City departments. The budget preparation process begins in late fall when City departments begin preparation of six-year Capital Improvements Program requests. During December, staff initiates the review and evaluation of each request in light of available revenues and in accordance with the City's overall goals and objectives. By early March, the Finance Department compiles a draft Capital Improvements Plan which is submitted to the City Manager for review, refinement and approval. By late March, the consolidated draft document is submitted to the City Commission for initial review. The program, as modified by the City Commission, is considered for formal adoption by resolution in late June.

In early January, City departments begin assessing new resource needs for the coming year relative to capital equipment, including fleet; maintenance requirements; automation services; and, proposed new or expanded work programs. At the same time, a work session is held with the City Commission in late January to receive initial policy guidance on appropriate service levels and personnel policies. Budget requests and supporting documentation are then prepared by individual departments and submitted by mid-February for the Finance Department and the City Manager's review.

A self-evaluation of the departments' non-routine work plan for the current year is initiated in January and used in the preparation and development of the proposed work plan for the upcoming year. The budget documentation submitted includes a statement of proposed departmental goals and objectives, performance measures, an estimate on the status of performance at the end of the current year as well as traditional object code line item expenditure requests and justification for maintaining current and expanded expenditure requests.

During February, the Finance Department staff reviews budget submissions and prepares information for the budget review sessions with the City Manager. Generally, the last half of February is set aside for the City Manager's budget review sessions with department heads. Departmental objectives, measures of performance and operating budgets are refined for consolidation in the Proposed Budget document during late March and April. Expenditure and revenue projections for the current fiscal year and estimates for the proposed fiscal year and thereafter are updated with the latest available data. This information permits final adjustments to routine operating expenditures and new and expanded programs for inclusion in the Proposed Budget.

The City Manager's Proposed Budget for the upcoming fiscal year is presented to the City Commission by early May for initial review. A budget work session is held with the City Commission by mid-May to review the

Budget Procedure

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

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

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

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

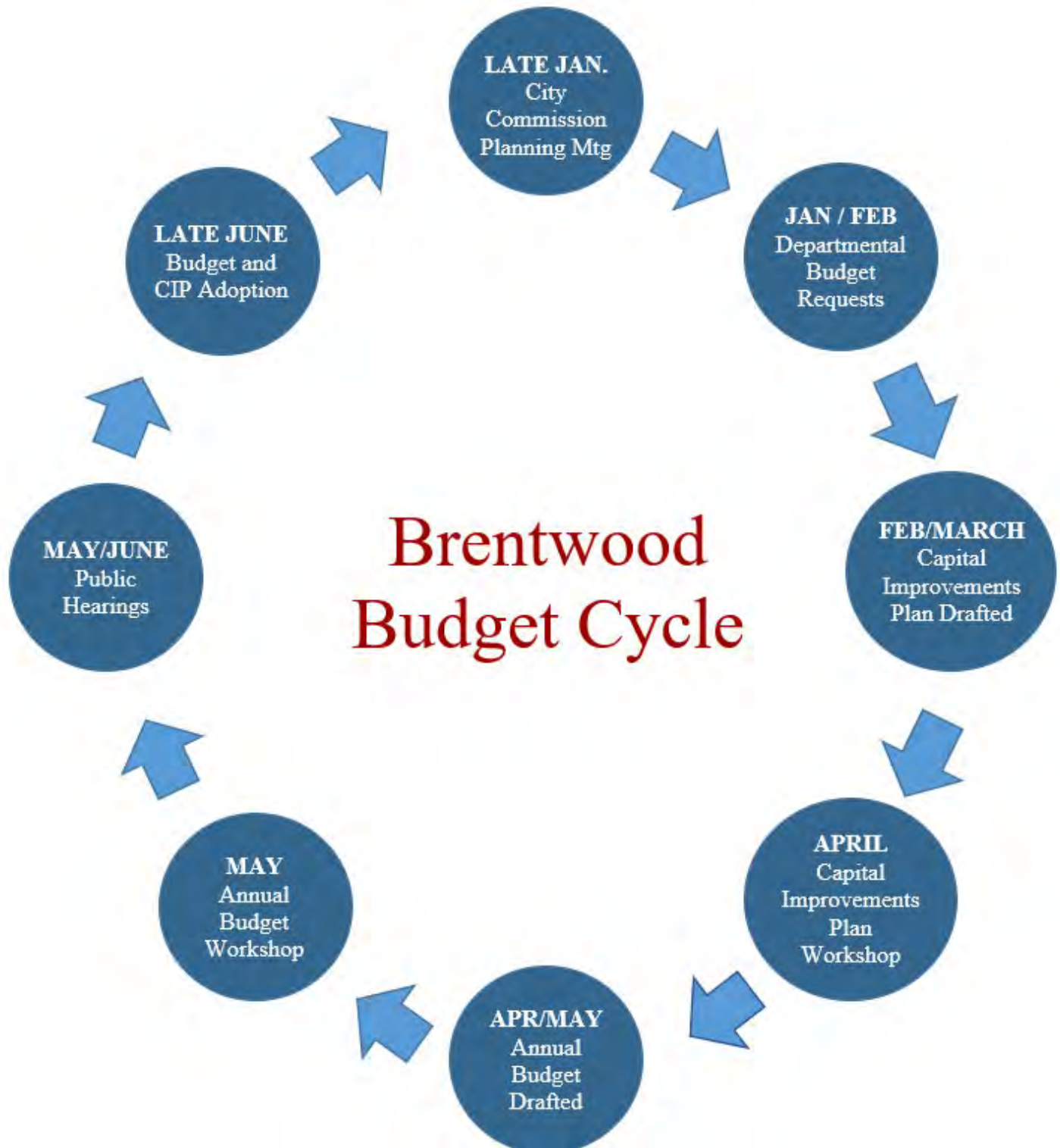
Budget Calendar

Date		Event	Responsibility
Start	Completion		
12/01/22	12/31/22	Preparation of initial six-year Capital Improvements Program requests (FY 2024- FY 2029)	Finance Director, Assistant City Mgr., and affected Department Heads
01/03/23	01/26/23	Submission of budgets, narratives and schedules to Finance Department.	All Department Heads
	01/26/23	Initial work session to provide policy input and direction on FY 2024 proposed budget (Police Headquarters)	City Commission, City Manager and all Department Heads
01/31/23	02/10/23	City Manager's department meetings on FY 2024 Budget	City Manager with Department Heads
	03/20/23	Submission of Draft Capital Improvements Program Document to City Manager for final staff review	Assistant City Manager Finance Director
	03/27/23	Draft six-year Capital Improvements Program Presented to City Commission	City Manager Assistant City Manager Finance Director
03/27/23	04/03/23	Preparation and submission of draft departmental Non-routine Work Plans to the City Manager for FY 2024	All Department Heads
	04/06/23	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
	05/02/23	FY 2024 Proposed Operating Budget and FY 2024 Proposed Non-routine Work Plan to City Commission	City Manager Assistant City Manager Finance Director

Budget Calendar

Date		Event	Responsibility
Start	Completion		
	05/10/23	Notice of public hearing on FY 2024 Budget proposals to the Williamson Herald	City Recorder
	05/11/2023	Proposed Ordinance to City Recorder, Public Library and posted on City Website for public inspection	Finance Director
	05/11/2023-05/12/2023	FY 2024 Proposed Operating Budget Work Session – All Day 5/11 and (if necessary) 5/12 at Police Headquarters	City Commission, City Manager and all Department Heads
	05/22/23	Budget Work Session follow-up information prepared	Finance Director
	05/22/23	Regular Commission meeting for public hearing and first reading for the FY 2024 Appropriations and Tax Rate Ordinances Video	City Commission
	06/12/23	Regular Commission meeting with public hearing <u>only</u> for the FY 2024 Appropriations & Tax Rate Ordinances Video	City Commission
	06/26/23	Regular Commission meeting for public hearing and second (final) reading and adoption of the FY 2024 Appropriations and Tax Rate Ordinances; and adoption by resolution: the six-year Capital Improvements Program (FY 2024–2029), FY 2024 Classification and Pay Plan, and the FY 2024 Non-routine Work Plan. Video	City Commission
	07/05/23	Final report on accomplishments of the FY 2024 Non-routine Work Plan due to the City Manager	All Department Heads

Budget Calendar



LONG-TERM GOALS AND OBJECTIVES

BRENTWOOD 2030 PLAN

(Adopted October 10, 2013)

and

ORGANIZATIONAL PRIORITIES

Long Term Goals, Objectives, and Priorities

The City's 2030 Comprehensive Plan Goals and Objectives, adopted October 10, 2016, provide the framework for the City's Organizational Priorities. The former sets forth Brentwood's vision for the future, and the latter guides City's financial, programmatic, land-use, and regulatory decision-making.

COMPREHENSIVE PLAN GOALS AND OBJECTIVES

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.4

Preserve the visual character of the Cal Turner property

Long Term Goals, Objectives, and Priorities

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.

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.

Long Term Goals, Objectives, and Priorities

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).

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.

Long Term Goals, Objectives, and Priorities

- Increased telecommuting for businesses in Brentwood.
- Increased flextime and staggered work hours for businesses in Brentwood.
- Employer incentives to increase bicycle commuting such as lockers, shower facilities and bicycle racks

Objective 4.E.3

Maximize the use of technology to reduce demand on, and improve the efficiency of, Brentwood's transportation system.

5. RESIDENTIAL AND INSTITUTIONAL LAND USES

GOAL: To assure a consistent, compatible arrangement of land uses in Brentwood that meets current and future needs, and reflects community values.

Objective 5.A.1

To maintain an average density of one or less dwelling unit per acre in future single-family residential development, exclusive of retirement-related residential.

Objective 5.B.2

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

Objective 5.B.3

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

6. COMMUNITY IDENTITY

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

Objective 6.A.1

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

7. MANAGING GROWTH

GOAL: Manage the full build-out of the community in a manner that is consistent with the existing vision of the residents while at the same time reflecting the changing needs of the 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.

Long Term Goals, Objectives, and Priorities

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).

ORGANIZATIONAL PRIORITIES

In furtherance of the Comprehensive Plan Goals and Objectives, the City strives to adhere to seven Organizational Priorities (OP's), as follows:

1. Preserve our community character and manage growth responsibly
2. Ensure outstanding public safety services
3. Enhance mobility
4. Maintain highly efficient and effective governmental operations
5. Provide excellent parks and cultural facilities
6. Manage City finances conservatively
7. Preserve our water resources

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

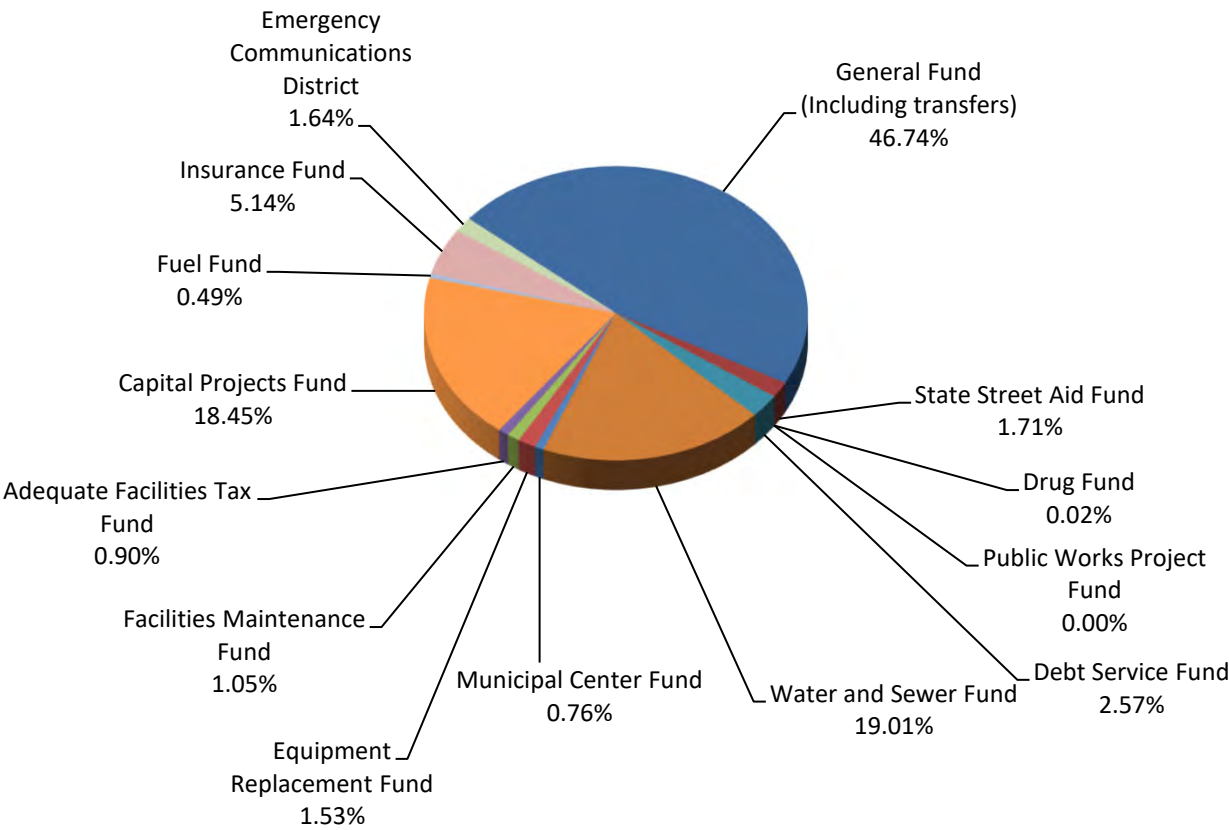
Emergency Communications District

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 2024 expenditures budgeted for each fund to the total FY 2024 budgeted expense for all funds.

Summary - All Funds

Expenditures and Other Uses

				Change	
		FY 2023	FY 2024	Dollars	Percentage
<u>Expenditures and Other Uses:</u>					
General Fund (Including transfers)	(a)	\$ 47,835,805	\$ 51,832,900	\$ 3,997,095	8.4%
Equipment Replacement Fund		1,843,000	1,700,000	(143,000)	-7.8%
Facilities Maintenance Fund		1,025,000	1,165,000	140,000	13.7%
State Street Aid Fund		1,800,000	1,900,000	100,000	5.6%
Public Works Project Fund		420,000	-	(420,000)	-100.0%
E-Citations Fund		-	-	-	0.0%
Drug Fund		20,000	20,000	-	0.0%
Adequate Facilities Tax Fund		500,000	1,000,000	500,000	100.0%
Post Employment Benefits Fund		-	-	-	0.0%
Fuel Fund		540,670	540,670	-	0.0%
Insurance Fund		5,500,250	5,695,750	195,500	3.6%
Debt Service Fund		2,360,660	2,847,270	486,610	20.6%
Capital Projects Fund		18,020,000	20,465,000	2,445,000	13.6%
Water and Sewer Fund		20,092,575	21,080,380	987,805	4.9%
Municipal Center Fund		774,390	838,870	64,480	8.3%
Emergency Communications District		1,718,595	1,815,910	97,315	5.7%
Subtotal Expend. - All Funds & ECD		102,450,945	110,901,750	8,450,805	8.2%
Less: Interfund and ECD transfers		(12,163,895)	(12,741,170)	(577,275)	4.7%
TOTAL EXPENDITURES- ALL FUNDS (NET)		\$ 90,287,050	\$ 98,160,580	\$ 7,873,530	8.7%

(a) Does not include the proposed FY 2023 special year-end transfer from the General Fund to the Capital Projects Fund (\$11,375,000), Equipment Replacement Fund (\$1,165,000), Municipal Center Fund (\$2,000,000), and Facilities Maintenance Fund (\$640,000) to help pay for certain FY 2024 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, 2023	Budgeted Revenues FY 2023-2024	Budgeted Expenditures FY 2023-2024	Ending Fund Balance (Projected) June 30, 2024
General Fund (Unassigned)	\$ 53,402,832	\$ 51,834,100	\$ 51,832,900	\$ 53,404,032
Equipment Replacement Fund	6,948,436	2,647,000	1,700,000	7,895,436
Facilities Maintenance Fund	1,741,133	425,000	1,165,000	1,001,133
State Street Aid Fund	2,104,763	1,670,000	1,900,000	1,874,763
Public Works Project Fund	1,827,955	525,000	-	2,352,955
Drug Fund	452,045	21,000	20,000	453,045
E-Citations Fund	3,587	1,050	-	4,637
Adequate Facilities Tax Fund	1,391,007	412,000	1,000,000	803,007
Post Employment Benefits Fund	920,515	35,000	-	955,515
Fuel Fund	591,036	393,250	540,670	443,616
Insurance Fund (Includes Workers Comp Div)	3,769,966	5,008,905	5,695,750	3,083,121
Debt Service Fund	3,611,994	3,342,000	2,847,270	4,106,724
Capital Projects Fund	30,926,449	7,245,000	20,465,000	17,706,449
Totals	\$ 107,691,719	\$ 73,559,305	\$ 87,166,590	\$ 94,084,434
Total (Excluding Capital Projects Fund)	\$ 76,765,270	\$ 66,314,305	\$ 66,701,590	\$ 76,377,985

General Fund Budget (Unassigned Balance)

Year-To-Year Summary

	FY 2021-22 Actual	FY 2022-23 Projected	FY 2023-2024 Budget
Revenues	\$ 62,556,040	\$ 64,659,440	\$ 51,834,100
Expenditures	43,536,613	46,732,628	51,832,900
Excess (Deficiency) of Revenues Over Expenditures	19,019,428	17,926,812	1,200
Fund Balance/Special Appropriation Transfers - to Capital Projects and Equipment Replacement Funds	(9,885,000)	(15,180,000)	
Beginning Fund Balance	41,521,592	50,656,020	53,402,832
Ending Fund Balance	\$ 50,656,020	\$ 53,402,832	\$ 53,404,032

All Funds

Revenues and Expenditures by Category

	General Fund			Equipment Replacement Fund		
	FY 2021-22 Actual	FY 2022-23 Budget	FY 2023-24 Budget	FY 2021-22 Actual	FY 2022-23 Budget	FY 2023-24 Budget
Revenues						
Local Sales Tax	31,779,250	21,315,000	23,400,000			
Real and Personal Property Tax	12,772,808	12,700,000	12,950,000			
State Sales Tax	5,163,889	4,175,000	4,630,000			
State Income Tax	1,967,438	1,200,000	1,650,000			
Business Taxes	2,990,563	2,100,000	2,300,000			
Public Utility Property Tax	130,069	120,000	120,000			
Building Permits	471,095	470,000	470,000			
Hotel/Motel Tax	1,764,407	1,600,000	1,650,000			
Fines and Fees	135,795	110,000	85,000			
Other Taxes and Revenues	5,380,727	4,055,650	4,579,100	83,268	45,000	300,000
Federal, State and Private Sources				483,081		
State Gas/Motor Fuel Tax						
Operating Transfers /Contributions In				2,840,000	2,143,000	2,347,000
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	\$ 62,556,040	\$ 47,845,650	\$ 51,834,100	\$ 3,406,349	\$ 2,188,000	\$ 2,647,000
Expenditures						
Personnel Services	27,381,174	30,079,035	33,489,600			
Program Costs	7,920,666	11,083,350	11,446,585			
Repairs and Maint - Roads and Streets						
Debt Service	2,995,000	3,095,000	3,195,000			
Operating Transfers/Contributions Out	1,724,700	1,578,000	1,623,000			
Other Uses of Funds/Expenses						
Capital Outlay/Depreciation	13,400,072	3,578,420	3,701,715	1,578,980	1,843,000	1,700,000
Purchased Water						
Sewage Treatment						
Total Expenditures and Other Uses	\$ 53,421,612	\$ 49,413,805	\$ 53,455,900	\$ 1,578,980	\$ 1,843,000	\$ 1,700,000
Sources Over (Under)	\$ 9,134,429	\$ (1,568,155)	\$ (1,621,800)	\$ 1,827,369	\$ 345,000	\$ 947,000
Balance - July 1 (Audited)	\$ 41,521,592	\$ 50,656,020	\$ 49,087,865	\$ 6,432,105	\$ 8,259,475	\$ 8,604,475
Balance - June 30 (Audited)	\$ 50,656,020	\$ 49,087,865	\$ 47,466,065	\$ 8,259,475	\$ 8,604,475	\$ 9,551,475

Notes:

1. Capital Projects Fund expenditures frequently overlap fiscal years, meaning the same monies may be shown budgeted in multiple years
2. Note that the totals column double-counts transfers as they are considered a transfer-out of one fund and a revenue for another fund
3. General Fund Balance reflects unassigned fund balance adjusted for nonspendable funds, restricted pensions, restatements, etc.

All Funds

Revenues and Expenditures by Category

	Facilities Maintenance Fund			State Street Aid Fund		
	FY 2021-22 Actual	FY 2022-23 Budget	FY 2023-24 Budget	FY 2021-22 Actual	FY 2022-23 Budget	FY 2023-24 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	8,574	5,000	75,000	8,629	5,000	70,000
Federal, State and Private Sources			-			
State Gas/Motor Fuel Tax				1,584,932	1,625,000	1,600,000
Operating Transfers /Contributions In	545,000	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	\$ 553,574	\$ 355,000	\$ 425,000	\$ 1,593,560	\$ 1,630,000	\$ 1,670,000
Expenditures						
Personnel Services						
Program Costs						
Repairs and Maint - Roads and Streets				1,119,246	1,800,000	1,900,000
Debt Service						
Operating Transfers/Contributions Out						
Other Uses of Funds/Expenses						
Capital Outlay/Depreciation	867,324	1,025,000	1,165,000			
Purchased Water						
Sewage Treatment						
Total Expenditures and Other Uses	\$ 867,324	\$ 1,025,000	\$ 1,165,000	\$ 1,119,246	\$ 1,800,000	\$ 1,900,000
Sources Over (Under)	\$ (313,750)	\$ (670,000)	\$ (740,000)	\$ 474,314	\$ (170,000)	\$ (230,000)
Balance - July 1 (Audited)	\$ 2,084,885	\$ 1,771,135	\$ 1,101,135	\$ 1,800,450	\$ 2,274,765	\$ 2,104,765
Balance - June 30 (Audited)	\$ 1,771,135	\$ 1,101,135	\$ 361,135	\$ 2,274,765	\$ 2,104,765	\$ 1,874,765

Notes:

1. Capital Projects Fund expenditures frequently overlap fiscal years, meaning the same monies may be shown budgeted in multiple years
2. Note that the totals column double-counts transfers as they are considered a transfer-out of one fund and a revenue for another fund
3. General Fund Balance reflects unassigned fund balance adjusted for nonspendable funds, restricted pensions, restatements, etc.

All Funds

Revenues and Expenditures by Category

	Public Works Project Fund			Drug Fund		
	FY 2021-22 Actual	FY 2022-23 Budget	FY 2023-24 Budget	FY 2021-22 Actual	FY 2022-23 Budget	FY 2023-24 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	6,837	5,000	65,000	1,891	1,000	1,000
Federal, State and Private Sources						
State Gas/Motor Fuel Tax						
Operating Transfers /Contributions In						
Public Works Project Fees	549,606	700,000	460,000			
Drug/E-Citation Related Fines/Forfeits				20,677	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	\$ 556,443	\$ 705,000	\$ 525,000	\$ 22,568	\$ 21,000	\$ 21,000
Expenditures						
Personnel Services						
Program Costs						
Repairs and Maint - Roads and Streets	350,000	420,000	-			
Debt Service						
Operating Transfers/Contributions Out						
Other Uses of Funds/Expenses				12,954	20,000	20,000
Capital Outlay/Depreciation				-	-	-
Purchased Water						
Sewage Treatment						
Total Expenditures and Other Uses	\$ 350,000	\$ 420,000	\$ -	\$ 12,954	\$ 20,000	\$ 20,000
Sources Over (Under)	\$ 206,443	\$ 285,000	\$ 525,000	\$ 9,615	\$ 1,000	\$ 1,000
Balance - July 1 (Audited)	\$ 1,336,510	\$ 1,542,955	\$ 1,827,955	\$ 441,430	\$ 451,045	\$ 452,045
Balance - June 30 (Audited)	\$ 1,542,955	\$ 1,827,955	\$ 2,352,955	\$ 451,045	\$ 452,045	\$ 453,045

Notes:

1. Capital Projects Fund expenditures frequently overlap fiscal years, meaning the same monies may be shown budgeted in multiple years
2. Note that the totals column double-counts transfers as they are considered a transfer-out of one fund and a revenue for another fund"
3. General Fund Balance reflects unassigned fund balance adjusted for nonspendable funds, restricted pensions, restatements, etc.

All Funds

Revenues and Expenditures by Category

	Adequate Facilities Tax Fund			E-Citations Fund		
	FY 2021-22 Actual	FY 2022-23 Budget	FY 2023-24 Budget	FY 2021-22 Actual	FY 2022-23 Budget	FY 2023-24 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	532,740	527,500	412,000			
Federal, State and Private Sources						
State Gas/Motor Fuel Tax						
Operating Transfers /Contributions In						
Public Works Project Fees						
Drug/E-Citation Related Fines/Forfeits				1,507	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	\$ 532,740	\$ 527,500	\$ 412,000	\$ 1,507	\$ 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	1,000,000	-	-	-
Capital Outlay/Depreciation						
Purchased Water						
Sewage Treatment						
Total Expenditures and Other Uses	\$ -	\$ 500,000	\$ 1,000,000	\$ -	\$ -	\$ -
Sources Over (Under)	\$ 532,740	\$ 27,500	\$ (588,000)	\$ 1,507	\$ 1,000	\$ 1,000
Balance - July 1 (Audited)	\$ 830,765	\$ 1,363,505	\$ 1,391,005	\$ 1,065	\$ 2,575	\$ 3,575
Balance - June 30 (Audited)	\$ 1,363,505	\$ 1,391,005	\$ 803,005	\$ 2,575	\$ 3,575	\$ 4,575

Notes:

1. Capital Projects Fund expenditures frequently overlap fiscal years, meaning the same monies may be shown budgeted in multiple years
2. Note that the totals column double-counts transfers as they are considered a transfer-out of one fund and a revenue for another fund"
3. General Fund Balance reflects unassigned fund balance adjusted for nonspendable funds, restricted pensions, restatements, etc.

All Funds

Revenues and Expenditures by Category

	Post Employment Benefits Fund			Fuel Fund		
	FY 2021-22 Actual	FY 2022-23 Budget	FY 2023-24 Budget	FY 2021-22 Actual	FY 2022-23 Budget	FY 2023-24 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	2,768	2,500	10,000	2,983	2,500	10,000
Federal, State and Private Sources						
State Gas/Motor Fuel Tax						
Operating Transfers /Contributions In	25,000	25,000	25,000	319,054	376,600	383,250
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	\$ 27,768	\$ 27,500	\$ 35,000	\$ 322,036	\$ 379,100	\$ 393,250
Expenditures						
Personnel Services						
Program Costs						
Repairs and Maint - Roads and Streets						
Debt Service						
Operating Transfers/Contributions Out						
Other Uses of Funds/Expenses	203,015	-	-	462,423	540,670	\$ 540,670
Capital Outlay/Depreciation						
Purchased Water						
Sewage Treatment						
Total Expenditures and Other Uses	\$ 203,015	\$ -	\$ -	\$ 462,423	\$ 540,670	\$ 540,670
Sources Over (Under)	\$ (175,247)	\$ 27,500	\$ 35,000	\$ (140,386)	\$ (161,570)	\$ (147,420)
Balance - July 1 (Audited)	\$ 1,068,260	\$ 893,015	\$ 920,515	\$ 892,990	\$ 752,605	\$ 591,035
Balance - June 30 (Audited)	\$ 893,015	\$ 920,515	\$ 955,515	\$ 752,605	\$ 591,035	\$ 443,615
Notes: 1. Capital Projects Fund expenditures frequently overlap fiscal years, meaning the same monies may be shown budgeted in multiple years 2. Note that the totals column double-counts transfers as they are considered a transfer-out of one fund and a revenue for another fund" 3. General Fund Balance reflects unassigned fund balance adjusted for nonspendable funds, restricted pensions, restatements, etc.						

All Funds

Revenues and Expenditures by Category

	Insurance Fund			Debt Fund		
	FY 2021-22 Actual	FY 2022-23 Budget	FY 2023-24 Budget	FY 2021-22 Actual	FY 2022-23 Budget	FY 2023-24 Budget
Revenues						
Local Sales Tax						
Real and Personal Property Tax						
State Sales Tax						
State Income Tax						
Business Taxes						
Public Utility Property Tax						
Building Permits						
Hotel/Motel Tax						
Fines and Fees						
Other Taxes and Revenues	12,802	15,000	100,000	15,252	13,000	147,000
Federal, State and Private Sources						
State Gas/Motor Fuel Tax						
Operating Transfers /Contributions In	5,027,127	4,872,295	4,908,905	2,995,000	3,095,000	3,195,000
Public Works Project Fees						
Drug/E-Citation Related Fines/Forfeits						
G.O. Bond Proceeds / Premium				2,998,031		
Water Sales/Tap Fees						
Sewer Charges/Tap Fees						
Rental Income						
911 Fees						
TECB Operational Funding, Grants and Reimbursements						
Total Revenues and Sources of Funds	\$ 5,039,929	\$ 4,887,295	\$ 5,008,905	\$ 6,008,283	\$ 3,108,000	\$ 3,342,000
Expenditures						
Personnel Services						
Program Costs						
Repairs and Maint - Roads and Streets						
Debt Service				7,191,067	2,360,660	\$ 2,847,270
Operating Transfers/Contributions Out						
Other Uses of Funds/Expenses	5,031,572	5,500,250	5,695,750			
Capital Outlay/Depreciation						
Purchased Water						
Sewage Treatment						
Total Expenditures and Other Uses	\$ 5,031,572	\$ 5,500,250	\$ 5,695,750	\$ 7,191,067	\$ 2,360,660	\$ 2,847,270
Sources Over (Under)	\$ 8,357	\$ (612,955)	\$ (686,845)	\$ (1,182,784)	\$ 747,340	\$ 494,730
Balance - July 1 (Audited)	\$ 3,892,790	\$ 3,901,145	\$ 3,288,190	\$ 4,028,065	\$ 2,845,180	\$ 3,592,520
Balance - June 30 (Audited)	\$ 3,901,145	\$ 3,288,190	\$ 2,601,345	\$ 2,845,180	\$ 3,592,520	\$ 4,087,250

Notes:

1. Capital Projects Fund expenditures frequently overlap fiscal years, meaning the same monies may be shown budgeted in multiple years
2. Note that the totals column double-counts transfers as they are considered a transfer-out of one fund and a revenue for another fund
3. General Fund Balance reflects unassigned fund balance adjusted for nonspendable funds, restricted pensions, restatements, etc.

All Funds

Revenues and Expenditures by Category

	Capital Projects Fund *			Enterprise Funds (Water/Sewer & Municipal Center)		
	FY 2021-22 Actual	FY 2022-23 Budget	FY 2023-24 Budget	FY 2021-22 Actual	FY 2022-23 Budget	FY 2023-24 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	80,373	50,000	300,000	3,378,260	647,570	838,780
Federal, State and Private Sources	1,407,532	4,612,145	5,945,000			
State Gas/Motor Fuel Tax						
Operating Transfers /Contributions In	9,450,000	920,000	1,000,000			
Public Works Project Fees						
Drug/E-Citation Related Fines/Forfeits						
G.O. Bond Proceeds / Premium	-	9,000,000	-			
Water Sales/Tap Fees				11,697,826	11,679,065	11,919,680
Sewer Charges/Tap Fees				8,693,028	8,714,850	8,864,215
Rental Income				753,695	767,380	768,075
911 Fees						
TECB Operational Funding, Grants and Reimbursements						
Total Revenues and Sources of Funds	\$ 10,937,905	\$ 14,582,145	\$ 7,245,000	\$ 24,522,809	\$ 21,808,865	\$ 22,390,750
Expenditures						
Personnel Services				1,946,705	2,789,210	3,101,400
Program Costs						
Repairs and Maint - Roads and Streets						
Debt Service						
Operating Transfers/Contributions Out						
Other Uses of Funds/Expenses			-	3,640,686	4,056,655	4,357,845
Capital Outlay/Depreciation	8,817,334	18,020,000	20,465,000	3,388,337	3,407,200	3,869,200
Purchased Water				7,681,470	7,370,400	7,250,000
Sewage Treatment				3,267,500	3,243,500	3,340,805
Total Expenditures and Other Uses	\$ 8,817,334	\$ 18,020,000	\$ 20,465,000	\$ 19,924,699	\$ 20,866,965	\$ 21,919,250
Sources Over (Under)	\$ 2,120,571	\$ (3,437,855)	\$ (13,220,000)	\$ 4,598,109	\$ 941,900	\$ 471,500
Balance - July 1 (Audited)	\$ 19,289,655	\$ 21,960,225	\$ 18,522,370	\$ 81,318,705	\$ 86,871,960	\$ 88,285,360
Balance - June 30 (Audited)	\$ 21,960,225	\$ 18,522,370	\$ 5,302,370	\$ 85,930,060	\$ 87,813,860	\$ 88,756,860

Notes:

1. Capital Projects Fund expenditures frequently overlap fiscal years, meaning the same monies may be shown budgeted in multiple years
2. Note that the totals column double-counts transfers as they are considered a transfer-out of one fund and a revenue for another fund
3. General Fund Balance reflects unassigned fund balance adjusted for nonspendable funds, restricted pensions, restatements, etc.

All Funds

Revenues and Expenditures by Category

	Emergency Communication District			Totals		
	FY 2021-22 Actual	FY 2022-23 Budget	FY 2023-24 Budget	FY 2021-22 Actual	FY 2022-23 Budget	FY 2023-24 Budget
Revenues						
Local Sales Tax				31,779,250	21,315,000	23,400,000
Real and Personal Property Tax				12,772,808	12,700,000	12,950,000
State Sales Tax				5,163,889	4,175,000	4,630,000
State Income Tax				1,967,438	1,200,000	1,650,000
Business Taxes				2,990,563	2,100,000	2,300,000
Public Utility Property Tax				130,069	120,000	120,000
Building Permits				471,095	470,000	470,000
Hotel/Motel Tax				1,764,407	1,600,000	1,650,000
Fines and Fees				135,795	110,000	85,000
Other Taxes and Revenues	10,377	7,500	50,000	9,525,479	5,382,220	6,957,880
Federal, State and Private Sources				1,890,613	4,612,145	5,945,000
State Gas/Motor Fuel Tax				1,584,932	1,625,000	1,600,000
Operating Transfers /Contributions In	484,700	488,000	533,000	21,685,881	12,269,895	12,742,155
Public Works Project Fees				549,606	700,000	460,000
Drug/E-Citation Related Fines/Forfeits				20,677	20,000	20,000
G.O. Bond Proceeds / Premium				2,998,031	9,000,000	-
Water Sales/Tap Fees				11,697,826	11,679,065	11,919,680
Sewer Charges/Tap Fees				8,693,028	8,714,850	8,864,215
Rental Income				753,695	767,380	768,075
911 Fees	-	-	-	-	-	-
TECB Operational Funding, Grants and Reimbursements	1,307,555	1,233,380	1,233,380	1,307,555	1,233,380	1,233,380
Total Revenues and Sources of Funds	\$ 1,802,632	\$ 1,728,880	\$ 1,816,380	\$ 117,882,636	\$ 99,793,935	\$ 97,765,385
Expenditures						
Personnel Services	1,009,090	1,165,575	1,237,950	30,336,969	34,033,820	37,828,950
Program Costs				7,920,666	11,083,350	11,446,585
Repairs and Maint - Roads and Streets				1,469,246	2,220,000	1,900,000
Debt Service				10,186,067	5,455,660	6,042,270
Operating Transfers/Contributions Out				1,724,700	1,578,000	1,623,000
Other Uses of Funds/Expenses	282,484	427,485	422,950	9,633,134	11,045,060	12,037,215
Capital Outlay/Depreciation	55,711	258,405	155,010	28,107,757	28,132,025	31,055,925
Purchased Water				7,681,470	7,370,400	7,250,000
Sewage Treatment				12,084,834	3,243,500	3,340,805
Total Expenditures and Other Uses	\$ 1,347,285	\$ 1,851,465	\$ 1,815,910	\$ 109,144,844	\$ 104,161,815	\$ 112,524,750
Sources Over (Under)	\$ 455,347	\$ (122,585)	\$ 470	\$ 17,555,125	\$ (4,367,880)	\$ (14,759,365)
Balance - July 1 (Audited)	\$ 2,982,435	\$ 3,437,785	\$ 3,315,200	\$ 167,920,637	\$ 186,980,815	\$ 183,084,435
Balance - June 30 (Audited)	\$ 3,437,785	\$ 3,315,200	\$ 3,315,670	\$ 186,038,915	\$ 182,612,935	\$ 168,325,070

Notes:

1. Capital Projects Fund expenditures frequently overlap fiscal years, meaning the same monies may be shown budgeted in multiple years
2. Note that the totals column double-counts transfers as they are considered a transfer-out of one fund and a revenue for another fund
3. General Fund Balance reflects unassigned fund balance adjusted for nonspendable funds, restricted pensions, restatements, etc.

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	\$ 228,445			
City Court	45,100			
City Manager's Office	558,945			
Elections	-			
Finance	1,409,865			
City Recorder	192,490			
Legal Services	362,550			
Technology	2,849,425			
Geographic Information Systems	460,275			
Human Resources	745,250			
Community Relations	442,800			
Planning and Development	699,170			
Codes Enforcement	1,070,070			
Insurance/Other Benefits	1,023,985			
Police/PD HQ	11,822,620			
Drug Enforcement				
Fire and Rescue/Safety Center	11,325,340			
Public Works	4,350,665			
Storm Drainage	50,000			
Street Lighting	213,000			
Traffic Signalization	523,660			
Service Center	468,835			
Street Repairs				1,900,000
Engineering Services	1,116,875			
Public Health	118,230			
Parks and Recreation	3,233,025			
Public Library	3,200,805			
Education	244,400			
Economic Development	10,000			
Historic Sites	224,075			
Debt Service Fund Transfer	3,195,000			
Principal and Interest - Debt Service				
Heavy Equipment and Vehicles		990,000		
Computer Equipment and Software		710,000		
Facilities Maintenance Fund Transfer/Expenditures	350,000		1,165,000	
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	533,000			
Water and Sewer Expenditures				
TOTALS	\$ 51,832,900	\$ 1,700,000	\$ 1,165,000	\$ 1,900,000

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			1,000,000	
Capital Projects Fund Transfer	-			
Capital Outlay - Capital Projects Fund				
Municipal Center Fund Transfer/Expenditures				
Post Retirement Benefits Fund Transfer/Expenditures				-
Fuel Expenditures				
Health Insurance and Worker's Compensation				
Emergency Communications District				
Water and Sewer Expenditures				
TOTALS	\$ -	\$ 20,000	\$ 1,000,000	\$ -

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			2,847,270	
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				20,465,000
Municipal Center Fund Transfer/Expenditures				
Post Retirement Benefits Fund Transfer/Expenditures				
Fuel Expenditures	540,670			
Health Insurance and Worker's Compensation		\$ 5,695,750		
Emergency Communications District				
Water and Sewer Expenditures				
TOTALS	\$ 540,670	\$ 5,695,750	\$ 2,847,270	\$ 20,465,000

Summary - All Funds

Total Expenditures by Fund and Department

Activity/Department	Enterprise Funds	Emergency Communication District	Totals
City Commission			\$ 228,445
City Court			45,100
City Manager's Office			558,945
Elections			-
Finance			1,409,865
City Recorder			192,490
Legal Services			362,550
Technology			2,849,425
Geographic Information Systems			460,275
Human Resources			745,250
Community Relations			442,800
Planning and Development			699,170
Codes Enforcement			1,070,070
Insurance/Other Benefits			1,023,985
Police/PD HQ			11,822,620
Drug Enforcement			20,000
Fire and Rescue/Safety Center			11,325,340
Public Works			4,350,665
Storm Drainage			50,000
Street Lighting			213,000
Traffic Signalization			523,660
Service Center			468,835
Street Repairs			1,900,000
Engineering Services			1,116,875
Public Health			118,230
Parks and Recreation			3,233,025
Public Library			3,200,805
Education			244,400
Economic Development			10,000
Historic Sites			224,075
Debt Service Fund Transfer			3,195,000
Principal and Interest - Debt Service			2,847,270
Heavy Equipment and Vehicles			990,000
Computer Equipment and Software			710,000
Facilities Maintenance Fund Transfer/Expenditures			1,515,000
Adequate Facilities Tax Fund Transfer /Expenditures			1,000,000
Capital Projects Fund Transfer			-
Capital Outlay - Capital Projects Fund			20,465,000
Municipal Center Fund Transfer/Expenditures	838,870		1,578,870
Post Retirement Benefits Fund Transfer/Expenditures			25,000
Fuel Expenditures			540,670
Health Insurance and Worker's Compensation			5,695,750
Emergency Communications District		1,815,910	2,348,910
Water and Sewer Expenditures	21,080,380		21,080,380
TOTALS	\$ 21,919,250	\$ 1,815,910	\$ 110,901,750*

*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>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>
Major Revenue Sources:	Projected	Projected	Projected	Projected	Projected	Projected
Local Sales Tax	\$34,645	\$36,598	\$38,662	\$40,841	\$43,144	\$45,576
Real/Personal Property Tax	13,231	13,529	13,834	14,146	14,465	14,791
State Shared Sales Tax	5,714	6,048	6,401	6,775	7,171	7,590
Business Taxes	3,853	4,194	4,565	4,970	5,410	5,889
Hotel Taxes	2,103	2,215	2,333	2,458	2,589	2,727
Building Permits	550	500	500	500	500	500
Wholesale Liquor Tax	2,426	2,669	2,938	3,233	3,557	3,915
Wholesale Beer Tax	867	886	905	925	945	966
CATV Franchise Fee	476	476	476	476	476	476
TVA PILOT	546	546	546	546	546	546
Municipal Court Fines	56	49	43	38	33	29
Public Utilities Property Tax	77	68	60	53	47	41
Interest Earnings	2,016	1,550	1,250	1,000	850	750
State Liquor by the Drink Tax	386	428	473	523	579	641
Business Tax Clerks Fee	394	432	475	521	572	628
Park Reservation Fees	162	162	162	162	162	162
Service Center Rent	125	125	125	125	125	125
Revenue from all other sources**	2,205	2,290	2,378	2,469	2,564	2,663
Total Revenues	\$69,831	\$72,765	\$76,125	\$79,761	\$83,735	\$88,014
Total Exp. and Transfers	\$51,832	\$54,977	\$0	\$0	\$0	\$0
Unassigned Fund Balance	165.75	183.54	259.66	79.76	343.40	167.77
(Available for Capital)	18.00	17.79	76.13	79.76	83.73	88.01

** 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 2024 Budget	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
<u>Expenditures and Other Uses:</u>							
City Commission	4.0%	\$ 228,445	\$ 237,583	\$ 247,086	\$ 256,970	\$ 267,248	\$ 277,938
City Court	2.0%	45,100	46,002	46,922	47,860	48,818	49,794
City Manager's Office	4.5%	558,945	584,098	610,382	637,849	666,552	696,547
Elections	0.0%	-	55,000	-	58,000	-	60,000
Finance	5.5%	1,409,865	1,487,408	1,569,215	1,655,522	1,746,576	1,842,637
City Recorder	4.5%	192,490	201,152	210,204	219,663	229,548	239,878
Legal Services	5.5%	362,550	382,490	403,527	425,721	449,136	473,838
Technology	9.0% *	2,849,425	3,105,873	3,385,402	3,690,088	4,022,196	4,384,194
Geographic Information Systems	4.5%	460,275	480,987	502,632	525,250	548,886	573,586
Human Resources	6.0%	745,250	789,965	837,363	887,605	940,861	997,313
Community Relations	4.5%	442,800	462,726	483,549	505,308	528,047	551,809
Planning	4.5%	699,170	730,633	763,511	797,869	833,773	871,293
Codes Enforcement	4.0%	1,070,070	1,112,873	1,157,388	1,203,683	1,251,831	1,301,904
Insurance/Other Benefits	4.0%	1,023,985	1,064,944	1,107,542	1,151,844	1,197,918	1,245,834
Police Department	8.0%	11,261,155	12,162,047	13,135,011	14,185,812	15,320,677	16,546,331
Police Headquarters	5.5%	561,465	592,346	624,925	659,295	695,557	733,812
Fire and Rescue Department	6.5%	11,236,190	11,966,542	12,744,368	13,572,751	14,454,980	15,394,554
Safety Center East	4.5%	89,150	93,162	97,354	101,735	106,313	111,097
Public Works	6.0%	4,350,665	4,611,705	4,888,407	5,181,712	5,492,614	5,822,171
Storm Drainage	0.0%	50,000	50,000	50,000	50,000	50,000	50,000
Street Lighting	3.0%	213,000	219,390	225,972	232,751	239,733	246,925
Traffic Signalization	6.0%	523,660	555,080	588,384	623,687	661,109	700,775
Service Center	5.0%	468,835	492,277	516,891	542,735	569,872	598,365
Engineering Services	6.0%	1,116,875	1,183,887	1,254,921	1,330,216	1,410,029	1,494,631
Public Health	3.0%	118,230	121,777	125,430	129,193	133,069	137,061
Parks and Recreation	6.0%	3,233,025	3,427,006	3,632,627	3,850,585	4,081,620	4,326,517
Public Library	5.0%	3,200,805	3,360,845	3,528,888	3,705,332	3,890,598	4,085,128
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	7.0%	223,075	238,690	255,399	273,276	292,406	312,874
Transfer to Capital Projects Fund	0.0%	-	-	-	-	-	-
Transfer to Debt Service Fund	0.0%	3,195,000	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	400,000	400,000	400,000	400,000
Transfer to Retiree Benefits Fund	0.0%	25,000	25,000	25,000	25,000	25,000	25,000
Contribution to Emerg. Comm. Dist.	4.0%	533,000	554,320	576,493	599,553	623,535	648,476
Total Expenditures and Other Uses		\$ 51,831,900	\$ 54,977,452	\$ 58,218,999	\$ 61,768,966	\$ 65,438,825	\$ 69,479,171

Summary - General Fund

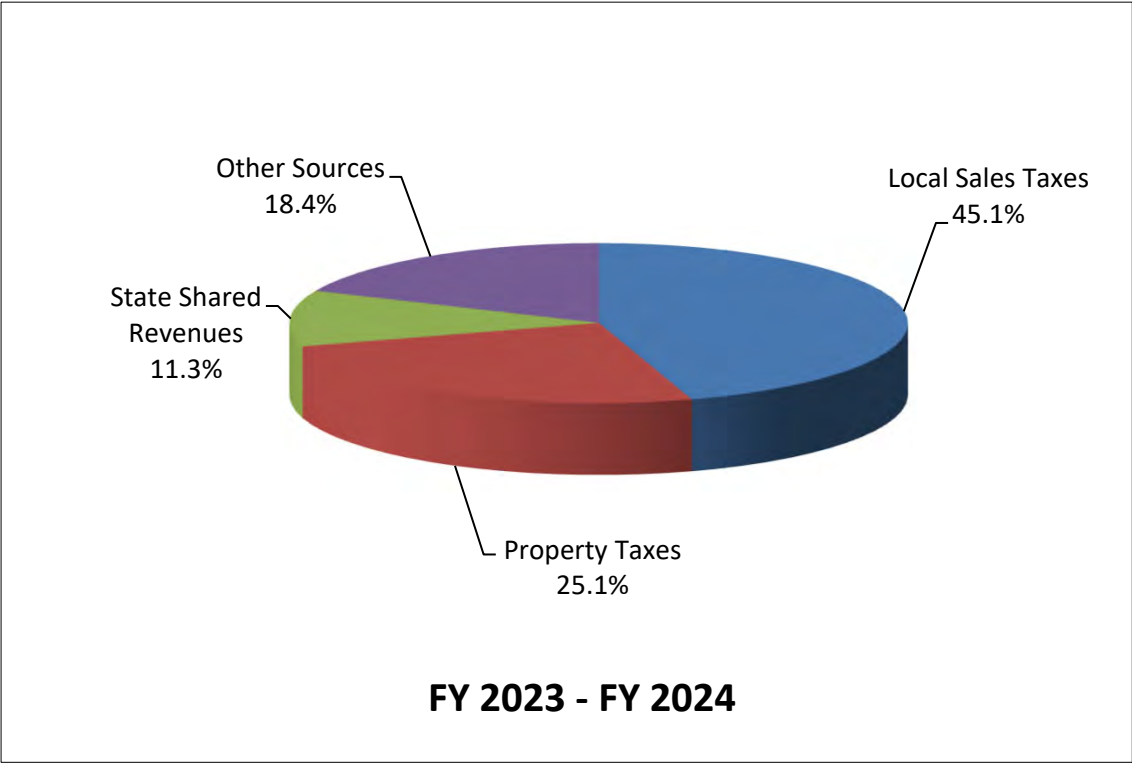
6-Year Financial Forecast - Excess Revenue Available

	2024 Projected	2025 Projected	2026 Projected	2027 Projected	2028 Projected	2029 Projected	TOTAL Projected
Total Projected Revenue	69,830,998	72,764,793	76,125,421	79,760,512	83,734,798	88,014,124	470,230,647
Less 5% Cushion Allowance	(3,491,550)	(3,638,240)	(3,806,271)	(3,988,026)	(4,186,740)	(4,400,706)	(23,511,532)
Projected Revenue Available	66,339,448	69,126,553	72,319,150	75,772,487	79,548,058	83,613,418	446,719,115
Projected Expenditures & Transfers	51,831,900	54,977,452	58,218,999	61,768,966	65,438,825	69,479,171	361,715,313
Excess Funding Available for Capital	14,507,548	14,149,101	14,100,152	14,003,521	14,109,233	14,134,247	85,003,802

Summary - General Fund

Revenues by Source

Revenues by Source



	2022-2023	BUDGET	2023-2024	BUDGET
	Amount	%	Amount	%
REVENUES:				
Local Sales Taxes	\$21,315,000	44.5%	\$23,400,000	45.1%
Property Taxes	12,775,000	26.7%	13,025,000	25.1%
State Shared Revenues	5,327,950	11.1%	5,865,950	11.3%
Other Sources	8,427,700	17.6%	9,543,150	18.4%
TOTAL REVENUES	\$47,845,650	100.0%	\$51,834,100	100.0%

Summary - General Fund

Revenues

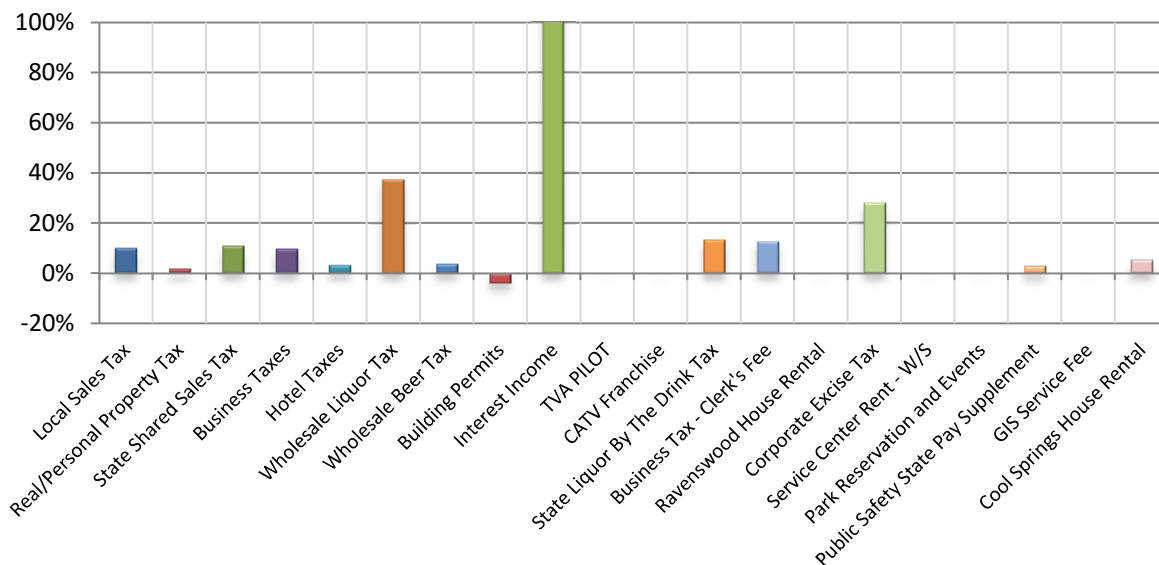
	FY 2022 Actual	FY 2023 Budget	FY 2023 YTD	FY 2024 Budget
Taxes				
Local Sales Tax	\$ 31,779,250	\$ 21,315,000	\$ 22,553,466	\$ 23,400,000
Real and Personal Property Tax	12,772,808	12,700,000	12,908,136	12,950,000
Public Utility Property Tax	84,072	75,000	-	75,000
Business Taxes	2,990,563	2,100,000	796,464	2,300,000
Hotel/Motel Taxes	1,764,407	1,600,000	1,053,738	1,650,000
Other Taxes	3,485,116	2,465,000	2,114,937	2,940,000
Total Taxes	52,876,215	40,255,000	39,426,740	43,315,000
Licenses and Permits				
Building Permits	814,690	625,000	624,613	600,000
Other	292,818	195,350	156,754	202,600
Total Licenses and Permits	1,107,507	820,350	781,366	802,600
Fines and Fees	135,795	110,000	61,021	85,000
Charges for Services	598,222	632,000	439,754	661,000
Intergovernmental				
State Sales Tax	5,163,889	4,175,000	3,156,845	4,630,000
State Income Tax	205,982	-	-	-
Other	1,438,973	1,152,950	730,729	1,235,950
Total Intergovernmental	6,808,844	5,327,950	3,887,574	5,865,950
Uses of Money and Property	722,555	495,100	1,338,428	875,050
Other	306,902	205,250	84,988	229,500
GRAND TOTAL	\$ 62,556,040	\$ 47,845,650	\$ 46,019,871	\$ 51,834,100

Summary - General Fund

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

	Budget FY 2023	Budget FY 2024	Change Dollar	Change Percentage
1 Local Sales Tax	\$ 21,315,000	\$ 23,400,000	\$ 2,085,000	9.8%
2 Real/Personal Property Tax	\$ 12,700,000	\$ 12,950,000	250,000	2.0%
3 State Shared Sales Tax	\$ 4,175,000	\$ 4,630,000	455,000	10.9%
4 Business Taxes	\$ 2,100,000	\$ 2,300,000	200,000	9.5%
5 Hotel Taxes	\$ 1,600,000	\$ 1,650,000	50,000	3.1%
6 Wholesale Liquor Tax	\$ 1,200,000	\$ 1,650,000	450,000	37.5%
7 Wholesale Beer Tax	\$ 700,000	\$ 725,000	25,000	3.6%
8 Building Permits	\$ 625,000	\$ 600,000	(25,000)	-4.0%
9 Interest Income	\$ 130,000	\$ 500,000	370,000	284.6%
10 TVA PILOT	\$ 470,000	\$ 470,000	-	0.0%
11 CATV Franchise	\$ 460,000	\$ 460,000	-	0.0%
12 State Liquor By The Drink Tax	\$ 225,000	\$ 255,000	30,000	13.3%
13 Business Tax - Clerk's Fee	\$ 200,000	\$ 225,000	25,000	12.5%
14 Ravenswood House Rental	\$ 200,000	\$ 200,000	-	0.0%
15 Corporate Excise Tax	\$ 125,000	\$ 160,000	35,000	28.0%
16 Service Center Rent - W/S	\$ 125,000	\$ 125,000	-	0.0%
17 Park Reservation and Events	\$ 120,000	\$ 120,000	-	0.0%
18 Public Safety State Pay Supplement	\$ 105,000	\$ 108,000	3,000	2.9%
19 GIS Service Fee	\$ 100,000	\$ 100,000	-	0.0%
20 Cool Springs House Rental	\$ 95,000	\$ 100,000	5,000	5.3%
Net Change	46,770,000	50,728,000	3,958,000	8.5%
Remaining Sources	1,075,650	1,106,100	30,450	2.8%
TOTAL CHANGE	\$ 47,845,650	\$ 51,834,100	\$ 3,988,450	8.3%

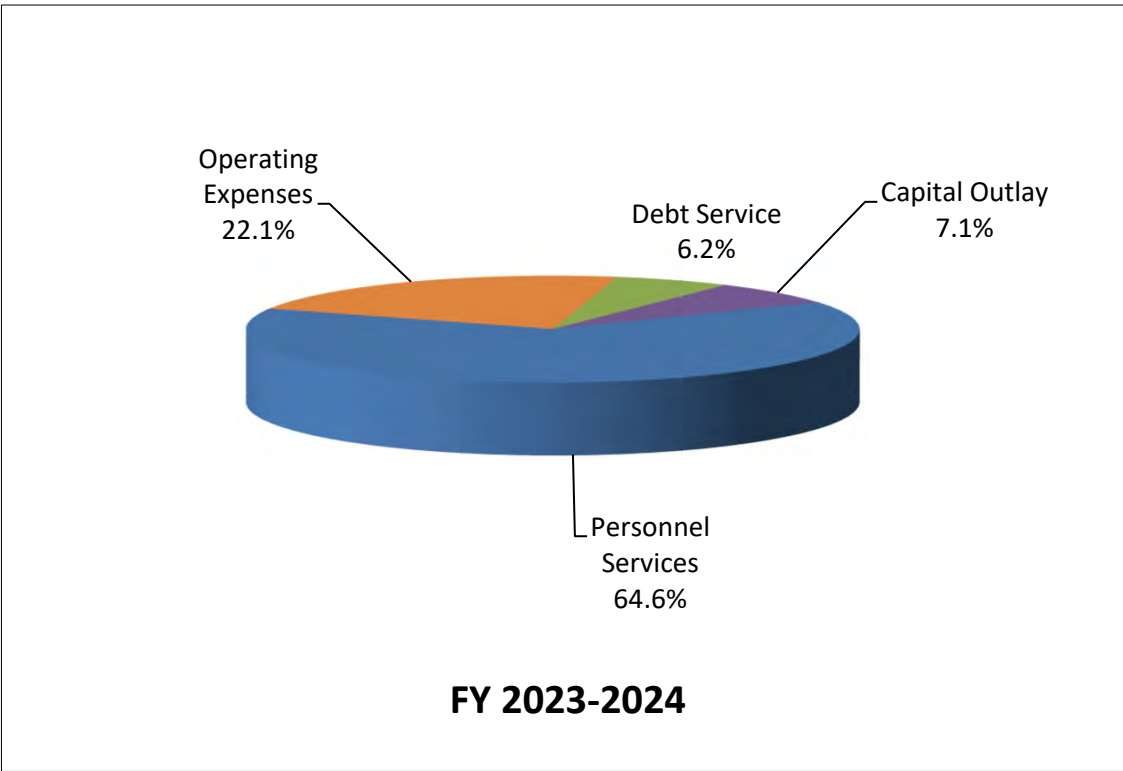
Percent Change from Prior Year



Summary - General Fund

Expenditures by Category

Expenditures by Category

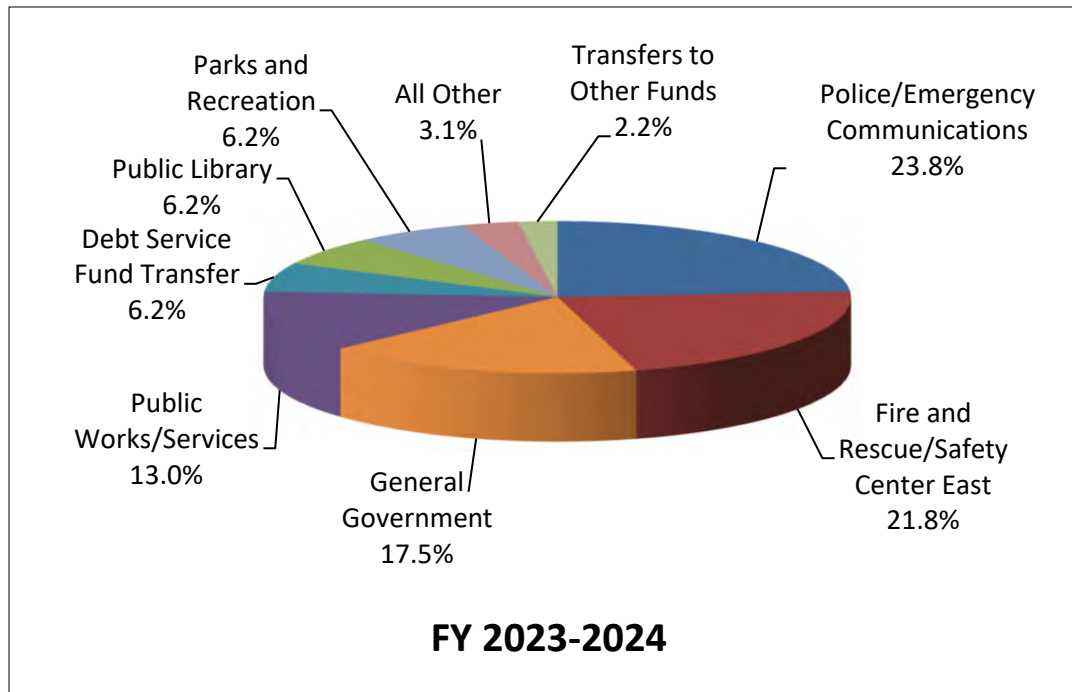


	2022-23 Amount	BUDGET %	2023-24 Amount	BUDGET %	CHANGE Dollars	%
Personnel Services (Salaries and Benefits)	\$ 30,079,035	62.9%	\$ 33,489,600	64.6%	\$ 3,410,565	11.3%
Operating Expenses	\$ 11,083,350	23.2%	\$ 11,446,585	22.1%	\$ 363,235	3.3%
Debt Service	\$ 3,095,000	6.5%	\$ 3,195,000	6.2%	\$ 100,000	3.2%
Capital Outlay	\$ 3,578,420	7.5%	\$ 3,701,715	7.1%	\$ 123,295	3.4%
TOTAL EXPENDITURES	47,835,805	100.0%	\$ 51,832,900	100.0%	\$ 3,997,095	8.4%

Summary - General Fund

Expenditures by Department

Expenditures by Department



	2022-2023 Amount	BUDGET %	2023-2024 Amount	BUDGET %
Police/Emergency Communications	11,484,060	24.0%	12,355,620	23.8%
Fire and Rescue/Safety Center East	9,818,590	20.5%	11,325,340	21.8%
General Government	8,096,825	16.9%	9,064,385	17.5%
Public Works/Services	6,577,830	13.8%	6,723,035	13.0%
Debt Service Fund Transfer	3,095,000	6.5%	3,195,000	6.2%
Public Library	2,925,405	6.1%	3,200,805	6.2%
Parks and Recreation	3,177,140	6.6%	3,233,025	6.2%
All Other	1,545,955	3.2%	1,620,690	3.1%
Transfers to Other Funds	1,115,000	2.3%	1,115,000	2.2%
TOTAL EXPENDITURES	\$47,835,805	100%	\$51,832,900	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 2023	Budget FY 2024	Increase/ - Decrease	Percent Change
City Commission	226,955	228,445	1,490	0.7%
City Court	44,715	45,100	385	0.9%
City Manager's Office	521,060	558,945	37,885	7.3%
Elections	52,000	-	(52,000)	-100.0%
Finance	1,103,365	1,409,865	306,500	27.8%
City Recorder	176,990	192,490	15,500	8.8%
Legal Services	307,815	362,550	54,735	17.8%
Technology	2,509,905	2,849,425	339,520	13.5%
Geographic Information Systems	407,145	460,275	53,130	13.0%
Human Resources	663,960	745,250	81,290	12.2%
Community Relations	421,240	442,800	21,560	5.1%
Planning	610,770	699,170	88,400	14.5%
Codes Enforcement	1,050,905	1,070,070	19,165	1.8%
Insurance/Other Benefits	976,470	1,023,985	47,515	4.9%
Police Department	10,467,260	11,261,155	793,895	7.6%
Police Department Headquarters	528,800	561,465	32,665	6.2%
Fire and Rescue Department	9,727,235	11,236,190	1,508,955	15.5%
Safety Center East	91,355	89,150	(2,205)	-2.4%
Public Works	4,161,980	4,350,665	188,685	4.5%
Storm Drainage	50,000	50,000	-	0.0%
Street Lighting	420,000	213,000	(207,000)	-49.3%
Traffic Signalization	508,940	523,660	14,720	2.9%
Service Center	428,300	468,835	40,535	9.5%
Engineering Services	1,008,610	1,116,875	108,265	10.7%
Public Health	113,315	118,230	4,915	4.3%
Parks and Recreation	3,177,140	3,233,025	55,885	1.8%
Public Library	2,925,405	3,200,805	275,400	9.4%
Education	244,400	244,400	-	0.0%
Economic Development	10,000	10,000	-	0.0%
Historic Sites	201,770	224,075	22,305	11.1%
Transfer to Capital Projects Fund	-	-	-	0.0%
Transfer of Fund Balance to CPF	-	-	-	0.0%
Transfer to Debt Service Fund	3,095,000	3,195,000	100,000	3.2%
Transfer to Municipal Center Fund	740,000	740,000	-	0.0%
Transfer to Retiree Benefits Fund	25,000	25,000	-	0.0%
Transfer to Facility Maintenance Fund	350,000	350,000	-	0.0%
Contribution to Emerg. Comm. Dist.	488,000	533,000	45,000	9.2%
Total Expenditures and Other Uses	\$ 47,835,805	\$ 51,832,900	\$ 3,997,095	8.4%

Summary - General Fund

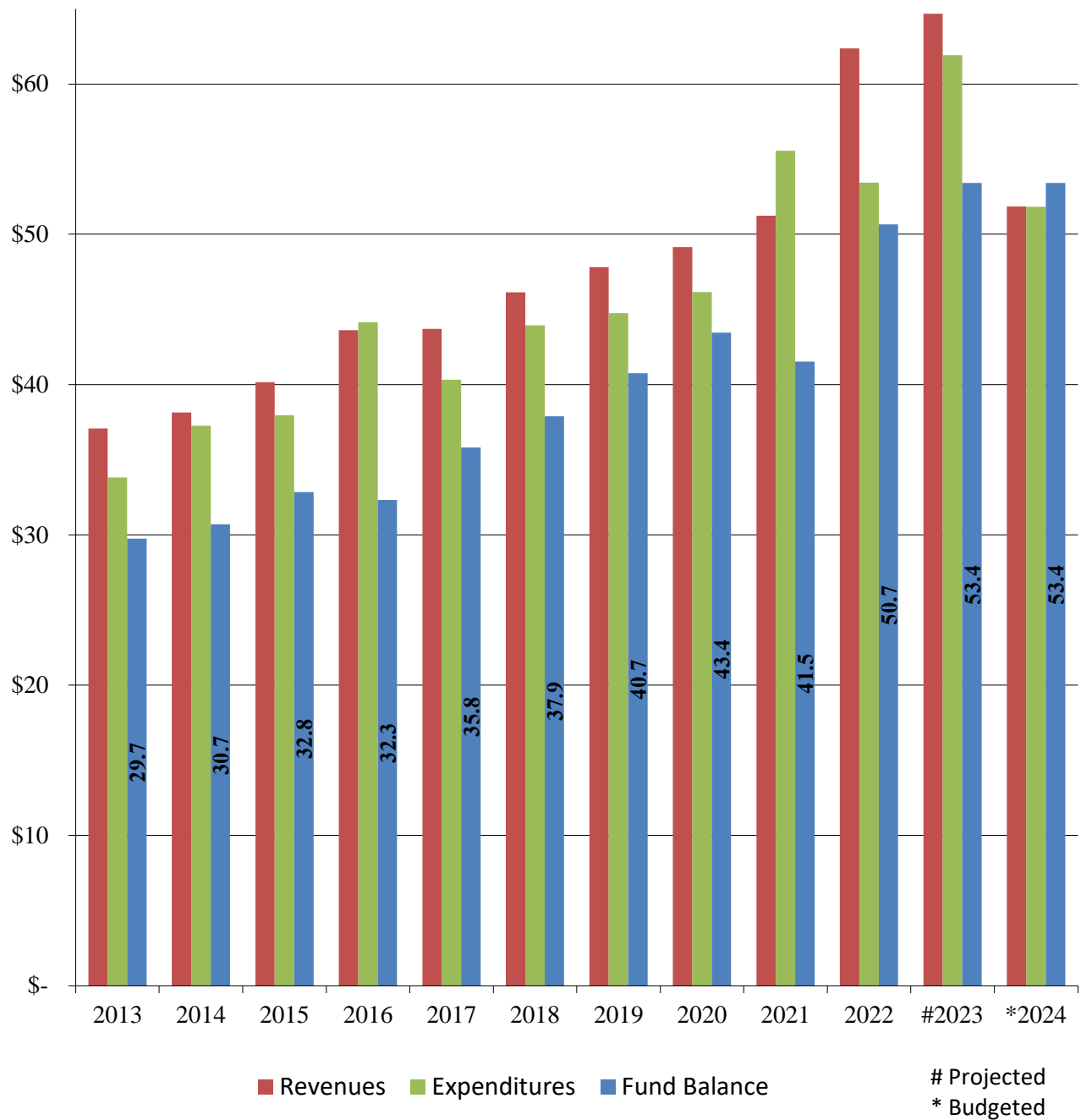
Capital Outlay - Expenditures by Activity

<u>Activity</u>	<u>Account #</u>	<u>Description</u>	<u>Cost</u>	<u>Total</u>
Information/Tech	41640-88930	(1) Equip. Repl. Fund Contribution	750,000	
Information/Tech	41640-89555	Miscellaneous Infrastructure	6,000	756,000
Police Department	42100-88930	(1) Equip. Repl. Fund Contribution	652,000	652,000
Fire Department	42200-88930	(1) Equip. Repl. Fund Contribution	515,000	
Fire Department	42200-89520	Miscellaneous Vehicle Add-ons	15,000	
Fire Department	42200-89530	(1) Lifepak 15 Defibrillator	15,000	
Fire Department	42200-89530	(1) Aerial Monitor	7,500	
Fire Department	42200-89530	(1) Mavi EA and Accessories	8,260	
Fire Department	42200-89530	(1) Boat Motor	5,000	565,760
Safety Center East	42210-89530	(1) Connex Storage Container	5,000	5,000
Public Works	43120-88930	(1) Equip. Repl. Fund Contribution	375,000	
Public Works	43120-82640	Street Resurfacing	800,000	
Public Works	43120-89530	(2) Front Plow Hitch w/Lights	17,272	
Public Works	43120-89530	(1) Snow Plow	11,328	
Public Works	43120-89530	(2) Tailgate Spreaders	18,360	1,221,960
Storm Drainage	43150-89440	Subdivision Improvements	50,000	50,000
Traffic Signalization	43165-88930	(1) Equip. Repl. Fund Contribution	17,000	
Traffic Signalization	43165-89530	Fiber	14,495	
Traffic Signalization	43165-89530	(4) Video Detection Cameras	10,500	41,995
Parks & Recreation	44400-88930	(1) Equip. Repl. Fund Contribution	38,000	
Parks & Recreation	44400-89530	Shelters for Outside Equipment	15,000	
Parks & Recreation	44400-89530	(1) Spreader	6,000	59,000
Transfer to FMF	52000-88085	Miscellaneous Facility Maintenance	350,000	350,000
TOTAL			\$ 3,701,715	\$ 3,701,715

Summary - General Fund

Revenues, Expenditures, and Unassigned Fund Balances

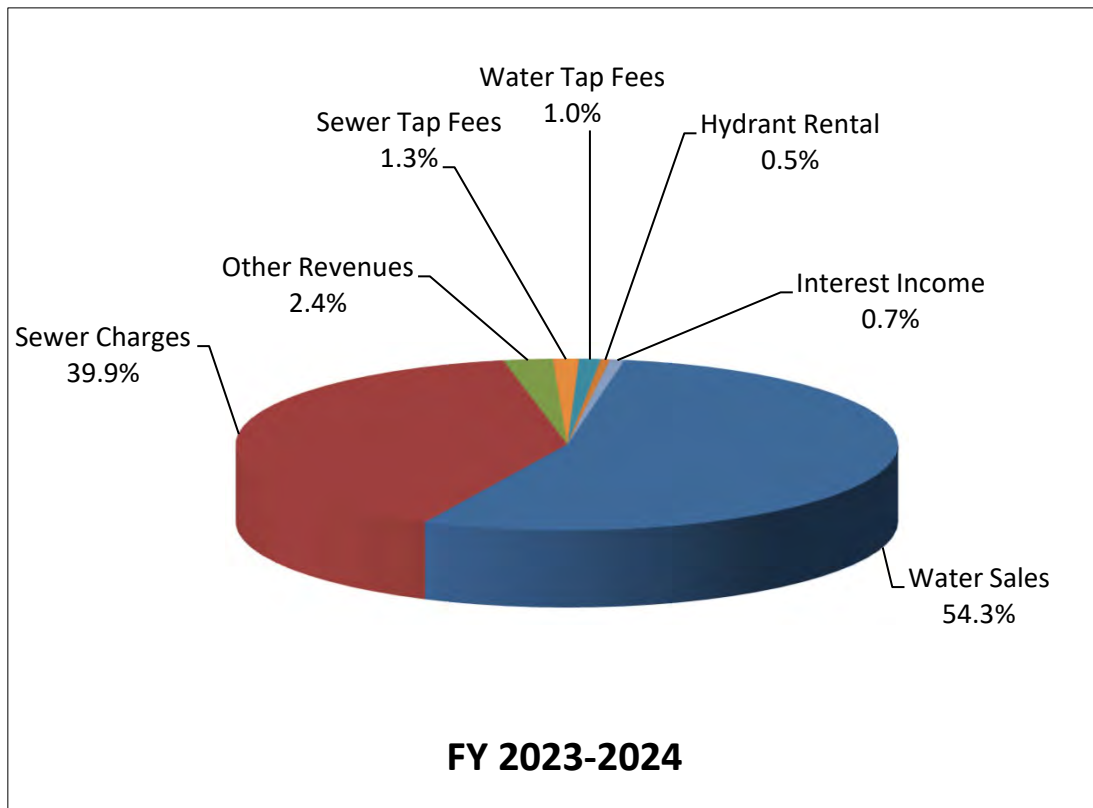
Millions



Summary - Water & Sewer Fund

Operating Revenues

Operating Revenues

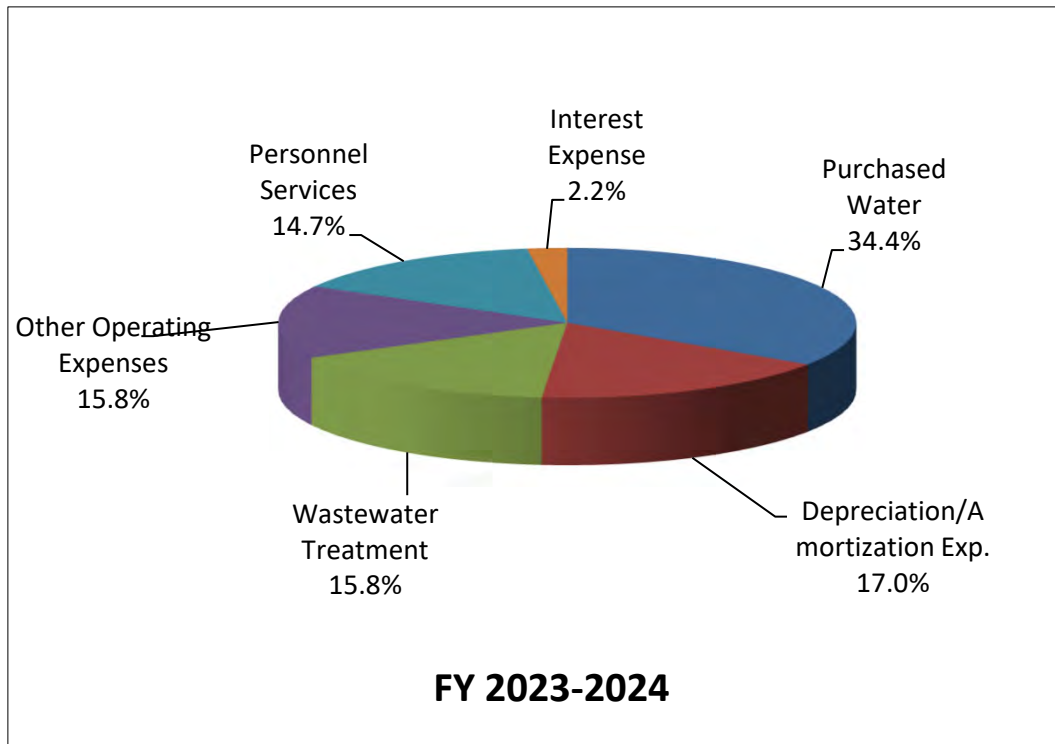


	2022-23	BUDGET	2023-24	BUDGET	CHANGE	
	Amount	%	Amount	%	Dollars	%
Water Sales	\$ 11,354,065	54.0%	\$ 11,694,680	54.3%	\$ 340,615	3.0%
Sewer Charges	8,339,850	39.7%	8,589,215	39.9%	\$ 249,365	3.0%
Other Revenues	462,570	2.2%	517,780	2.4%	\$ 55,210	11.9%
Sewer Tap Fees	375,000	1.8%	275,000	1.3%	\$ (100,000)	-26.7%
Water Tap Fees	325,000	1.5%	225,000	1.0%	\$ (100,000)	-30.8%
Hydrant Rental	100,000	0.5%	100,000	0.5%	\$ -	0.0%
Interest Income	75,000	0.4%	150,000	0.7%	75,000	100.0%
	\$ 21,031,485	100%	\$ 21,551,675	100%	\$ 520,190	2.5%

Summary - Water & Sewer Fund

Operating Expenses

Operating Expenses (Excludes Capital Improvements)



	2022-23 Amount	BUDGET %	2023-24 Amount	BUDGET %	CHANGE	
					Dollars	%
Purchased Water	\$ 7,370,400	36.7%	\$ 7,250,000	34.4%	\$ (120,400)	-1.6%
Depreciation/Amortization Exp.	3,127,200	15.6%	3,588,200	17.0%	\$ 461,000	14.7%
Wastewater Treatment	3,243,500	16.1%	3,340,805	15.8%	\$ 97,305	3.0%
Other Operating Expenses	3,042,595	15.1%	3,328,550	15.8%	\$ 285,955	9.4%
Personnel Services	2,789,210	13.9%	3,101,400	14.7%	\$ 312,190	11.2%
Interest Expense	519,670	2.6%	471,425	2.2%	(48,245)	-9.3%
TOTAL OPERATING EXPENSES	\$ 20,092,575	100.0%	\$ 21,080,380	100.0%	\$ 987,805	4.9%

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 30+ 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 2024 budget. The plan is updated every year, and projects in years two through six may be added, deleted, or changed in terms of scheduling or scope in future updates of the plan.

Summary Overview

The proposed FY 2024-2029 Capital Improvements Program is an ambitious plan that calls for the investment of **\$201,320,000** 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 **\$27.3 million** of the **\$201.3 million** program (13.6%) is dependent upon utilization of inter-governmental revenues (state, federal, and county), targeted mostly to annual street repaving over the next six years, the proposed indoor racquet facility, drainage improvements, pedestrian crossing and traffic signal upgrades, and utility infrastructure upgrades and replacement.

The net local investment of **\$174 million** over six-years will require a significant funding commitment, including direct support of almost **\$146.4 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 plus water and sewer revenues. 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 and park facility partnerships with community groups. 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 **\$23 million**, including \$13.0 million proposed in FY 2026 for the second sewer equalization tank, an additional \$5.0 million in FY

Capital Improvements Program

2027 to provide funding for development of a new Parks Department operations facility, and \$5.0 million in FY 2028 for the Split Log Road Phase 3 widening project.

Total costs in the major program areas over the next six years (FY 2024-2029) are summarized below:

Transportation	\$88,835,000	44.1%
Utilities	49,520,000	24.6%
Facilities & Equipment	26,365,000	13.1%
Parks & Recreation	20,395,000	10.1%
Technology	9,705,000	4.8%
Storm Drainage	<u>6,500,000</u>	<u>3.3%</u>
TOTAL	\$201,320,000	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 four significant road widening projects. These projects are Ragsdale Road widening from the Glenellen subdivision west to Split Log Road (\$16 million), Split Log Road widening from Sam Donald Road to Sunset Road (\$21.1 million), improvements to Old Smyrna Road from the Harlan subdivision west to Jones Parkway (6.4 million), and initial phases of widening of Sunset Road from Ragsdale Road east to the city limits at Waller Road (\$2.6 million). This latter project is programmed to begin in the last years of the six-year plan and will have additional costs beyond the 2029 end of this plan. The plan also provides funding of \$11.9 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 \$17.7 million. The FY 2024 proposed resurfacing funding level is \$2.7 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 \$5.9 million programmed, including funding for completion of a multiuse trail connector along Franklin Road between Murray Lane and Concord Road pending final design and property owner agreements.

The primary focus of the **General Facilities and Equipment** program over the next six years will continue to be on renovation of city facilities and the planned, systematic replacement of large equipment. A significant renovation of City Hall (\$4.5 million) is under design now with construction programmed in FY 2024. The planned construction of a new Parks Department office facility within Crockett Park has been programmed in FY 2027 (\$5.4 million). Renovations and upgrades to the Service 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 over \$10.3 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.

Capital Improvements Program

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 largest project provides an accelerated schedule for construction of the second, mid-trunk sewer equalization tank (\$18.1 million). The six-year plan provides for a \$6.1 million investment to expand the capability of the system to distribute water to our customers throughout the service area. However, the long-term need for some of these water capacity projects will continue to be evaluated given the recent trend of lower peak summer demand. In addition to water capacity projects, the six-year plan also invests heavily (\$14.6 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 \$4.3 million provided over the six-year plan. Note that the accelerated schedule and significant cost of the second equalization tank coupled with the programmed investment in water system capacity and replacement projects will necessitate a water and sewer rate study update in FY 2024, with the likelihood for more significant rate increases than currently programmed.

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 \$5.6 million is allocated for computer equipment and hardware upgrades and replacements over six years. Replacement funding (\$2.45 million) is programmed in later years of the plan for systematic replacement of public safety and non-public safety radios, the oldest of which went into service in 2019. Funding of \$925,000 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 (\$3.4 million) for the development of Windy Hill Park on Old Smyrna Road. Construction is expected to begin fall of 2023 and completion in fall 2024. New to the City's capital planning is a proposed indoor racquet facility at Crockett Park (\$12 million) to address the significant loss of tennis court capacity in the community with the closure of the Maryland Farms YMCA and the ever growing popularity of pickleball. As programmed in this CIP, the project is projected to be a joint venture (50/50 cost share) with Williamson County subject to final negotiations on an interlocal agreement and approval by both governing bodies. The six-year plan also continues a significant funding commitment (\$2.2 million) for proactive major maintenance projects within existing park facilities, including potential replacement of the community playground and Eddy Arnold Amphitheatre roof within Crockett Park.

The [Storm Drainage](#) program reflects a continued emphasis to dedicate funding (\$6.5 million) toward ongoing maintenance and replacement of aging stormwater drainage pipes across the city and implementation of maintenance and capital projects identified in the ongoing stormwater master plan effort. Nearly \$5.5 million of American Rescue Plan funding is dedicated toward this effort but must be obligated by December 2024.

Capital Improvements

Major Improvement Projects (FY 2023 - 2024, Greater than \$500,000)

General Facilities and Equipment

Equipment/Vehicles	\$ 990,000
Municipal Center Renovation	\$ 3,625,000
Police Headquarters	\$ 750,000

Transportation

Bike and Pedestrian Improvements	\$ 1,020,000
Murray Lane / Holly Tree Gap Intersection	\$ 1,385,000
Ragsdale Road	\$ 2,080,000
Street Resurfacing	\$ 2,700,000
Traffic Signal Upgrades	\$ 910,000

Storm Drainage

Subdivision Drainage	\$ 23,000,000
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Parks and Recreation

Crockett Park	\$ 6,210,000
Windy Hill Park	\$ 2,860,000

Utilities

Miscellaneous Water System Improvements	\$ 1,220,000
Miscellaneous Sewer Additions	\$ 510,000
Sewer System Capacity Improvements	\$ 1,085,000
Sewer Rehabilitation Program	\$ 1,230,000

ANNUAL OPERATING IMPACT - CAPITAL IMPROVEMENTS PROGRAM

FISCAL YEAR 2024 - 2029 (000'S)

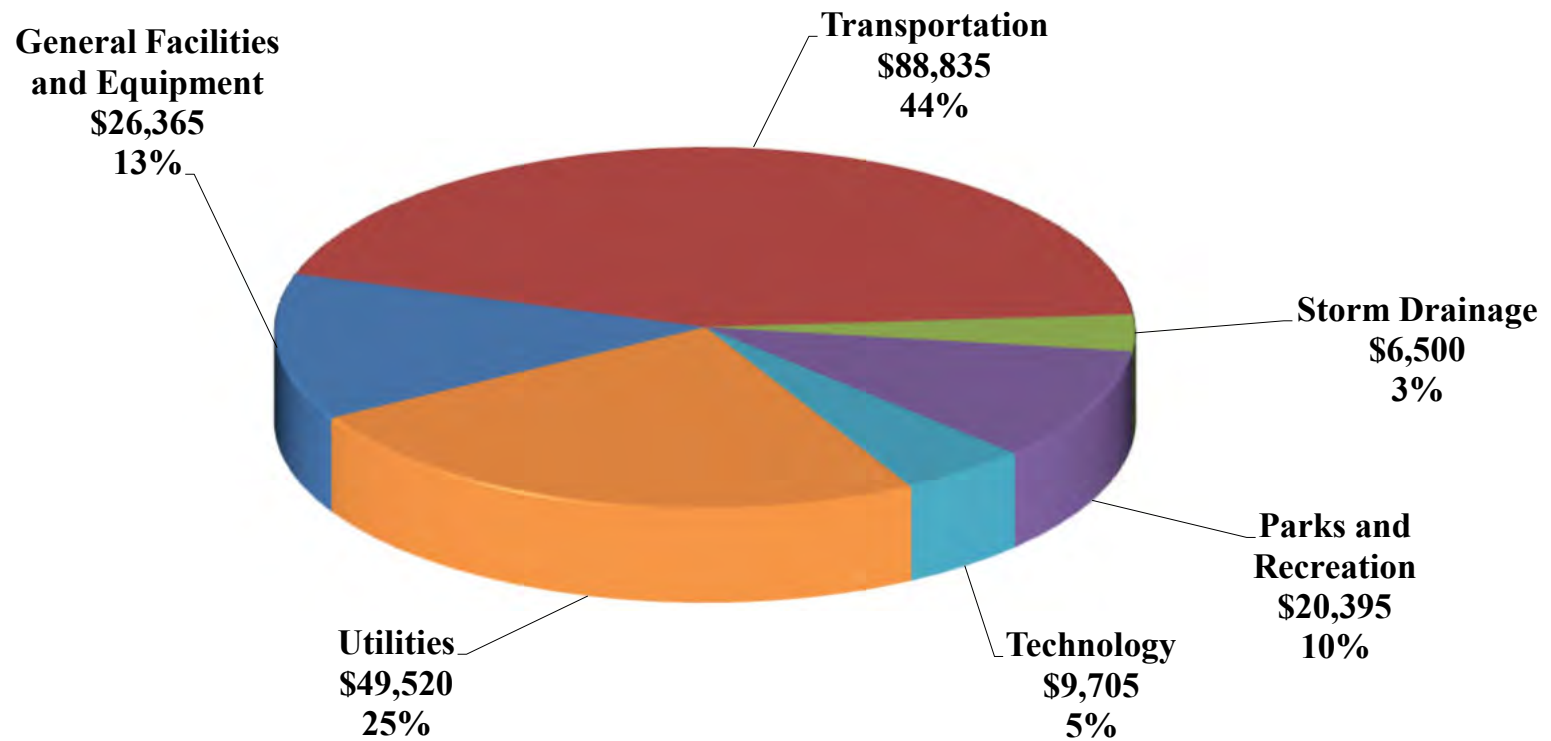
<u>Programs</u>	<u>Projects</u>	<u>Personnel Services</u>	<u>Operating Expenditures</u>	<u>Debt Service</u>	<u>Total Operating Budget Impact</u>	<u>Program Totals</u>
General Facilities and Equip	Community Identity Features	-	-	-	-	
	Community Planning	-	-	-	-	
	Equipment and Vehicles	-	-	-	-	
	Fire 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 2024 - 2029 (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 2024-2029
Program Expenditures
(000's)**



**Total for All Programs
\$201,320**

City of Brentwood, Tennessee
Capital Improvements Program
Fiscal Year 2024 - 2029
Program Expenditures - Summary
(000's)

<u>Program</u>	Projected FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total 6 Years 2024-2029
General Facilities and Equipment	4,320	5,885	3,530	4,430	7,995	2,720	1,805	26,365
Technology	1,280	1,210	2,125	1,675	1,950	1,660	1,085	9,705
Transportation	8,865	9,640	16,815	17,895	18,945	12,895	12,645	88,835
Storm Drainage	530	2,300	2,250	1,050	300	300	300	6,500
Parks and Recreation	2,410	9,825	8,770	795	420	220	365	20,395
Utilities	7,135	12,315	6,785	16,780	6,930	3,330	3,380	49,520
Grand Total	24,540	41,175	40,275	42,625	36,540	21,125	19,580	201,320

City of Brentwood, Tennessee
Capital Improvements Program
Fiscal Year 2024 - 2029
Sources of Funds - Summary
(000's)

<u>Source</u>	Projected FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total 6 Years 2024-29
Capital Projects Fund	7,715	8,435	5,845	1,000	-	-	-	15,280
Emergency Communications District Fund	335	10	5	60	35	165	755	1,030
Equipment Replacement Division	1,195	1,490	3,055	3,015	4,055	3,730	1,750	17,095
Facilities Maintenance Division	795	1,295	950	590	545	545	590	4,515
General Fund	1,025	1,970	11,680	15,100	13,255	4,260	11,010	57,275
General Fund (Unrestricted Balance)	-	-	1,500	1,370	4,630	-	-	7,500
General Obligation Bond Proceeds	3,340	4,160	500	-	5,000	5,000	-	14,660
Municipal Center Fund	175	3,625	950	170	170	170	170	5,255
Private Sources	-	645	5	635	5	5	5	1,300
Public Works Project Fee Fund	-	-	-	1,000	-	2,000	-	3,000
Inter-Governmental Sources	6,010	7,830	7,040	1,000	-	-	-	15,870
State Street Aid Fund	1,800	1,900	1,900	1,900	1,900	1,900	1,900	11,400
Water and Sewer Fund	1,680	6,685	3,125	4,745	4,905	3,060	1,810	24,330
Water Tap Fees and NCGUD Tap Fees	115	1,580	2,680	-	-	250	1,550	6,060
Sewer Tap Fees	355	1,550	1,040	1,040	40	40	40	3,750
Water & Sewer Bond/Note Proceeds	-	-	-	11,000	2,000	-	-	13,000
Grand Total	24,540	41,175	40,275	42,625	36,540	21,125	19,580	201,320

City of Brentwood, Tennessee
Capital Improvements Program
Fiscal Years 2024 - 2029
Summary - All Projects
(000's)

		Projected FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total 6 Years 2024-2029
General Facilities	Community Identity Features	-	-	115	15	15	15	15	175
	Community Planning	-	-	60	-	75	-	-	135
	Equipment and Vehicles	1,200	990	1,795	1,455	2,235	2,385	1,470	10,330
	Fire Stations	2,480	-	-	-	150	-	-	150
	Library	120	105	475	75	75	75	75	880
	Municipal Center	175	3,625	950	170	170	170	170	5,255
	Park Operations Facility	-	-	-	200	5,200	-	-	5,400
	Police Headquarters	250	750	-	-	-	-	-	750
	Safety Center East	15	25	25	25	25	25	25	150
	Service Center	95	390	110	2,490	50	50	50	3,140
	Total - General Facilities	4,335	5,885	3,530	4,430	7,995	2,720	1,805	26,365
Technology	Computer Equipment	565	470	1,290	1,180	1,100	675	860	5,575
	Emergency Communications Center	320	160	-	-	-	-	-	160
	Fiber Network	35	270	655	-	-	-	-	925
	Radio System	55	160	-	450	775	860	200	2,445
	Software Systems	305	150	130	45	25	125	25	500
	Warning Sirens	-	-	50	-	50	-	-	100
	Total - Technology	1,280	1,210	2,125	1,675	1,950	1,660	1,085	9,705
Transportation	ADA Retrofits	165	300	590	300	300	300	300	2,090
	Bike and Pedestrian	255	1,020	2,650	550	550	550	550	5,870
	Bridges	-	-	250	-	-	-	-	250
	Johnson Chapel Road	40	100	-	-	-	-	-	100
	Franklin Road - South	85	-	-	-	-	-	-	-
	McEwen Drive	1,065	130	780	4,000	7,000	-	-	11,910
	Murray Lane	140	1,385	450	-	-	-	-	1,835
	Old Smyrna Road	125	265	160	3,000	3,000	-	-	6,425
	Ragsdale Road	340	2,080	7,500	6,400	-	-	-	15,980
	Split Log Road Phase 3	300	235	700	600	4,750	8,500	6,350	21,135
	Street Lighting	3,485	40	20	20	20	20	20	140
	Street Resurfacing	2,600	2,700	2,800	2,900	3,000	3,100	3,200	17,700
	Sunset-Ragsdale Realignment	-	200	-	-	-	-	-	200
	Sunset Road Phase 2 (Concord to Ragsdale)	-	100	-	-	-	-	-	100
	Sunset Road Phase 3 (Ragsdale to Waller)	-	-	-	-	200	300	2,100	2,600

City of Brentwood, Tennessee
Capital Improvements Program
Fiscal Years 2024 - 2029
Summary - All Projects
(000's)

	Projected FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total 6 Years 2024-2029
Traffic Signal Upgrades	265	910	915	125	125	125	125	2,325
Wilson Pike	-	175	-	-	-	-	-	175
Total - Transportation	8,865	9,640	16,815	17,895	18,945	12,895	12,645	88,835
Storm Drainage								
Subdivision Drainage	530	2,300	2,250	1,050	300	300	300	6,500
Total - Storm Drainage	530	2,300	2,250	1,050	300	300	300	6,500
Parks/Recreation								
Crockett Park	1,350	6,210	7,915	615	165	90	90	15,085
Deerwood Arboretum	10	-	75	50	25	-	-	150
Flagpole and Wikle	-	-	20	-	25	25	-	70
Granny White Park	580	100	50	50	50	50	50	350
Marcella Vivrette Smith Park	95	270	120	45	145	45	45	670
Margaret Powell Park	-	-	-	-	-	-	70	70
Owl Creek Park	35	100	60	-	-	-	100	260
Patriot Park	50	-	-	-	-	-	-	-
Primm Park	-	185	10	10	10	10	10	235
River Park	40	25	-	25	-	-	-	50
Tower Park	20	75	20	-	-	-	-	95
Windy Hill Park	230	2,860	500	-	-	-	-	3,360
Total - Parks/Recreation	2,410	9,825	8,770	795	420	220	365	20,395
Utilities								
Building Improvements	15	290	-	-	-	-	-	290
Miscellaneous Sewer Service Additions	5	510	45	45	45	45	45	735
Miscellaneous Sewer System Improvements	5	230	110	110	110	110	110	780
Miscellaneous Water System Improvements	60	1,220	225	110	110	110	110	1,885
Sewer Rehabilitation Program	110	1,230	655	665	665	665	415	4,295
Sewer System Capacity Improvements	5,350	1,085	2,250	12,800	2,000	-	-	18,135
Sewer Lift Station Rehabilitation	90	2,300	-	-	-	-	-	2,300
Water Line Replacement Program	1,100	3,500	730	3,050	4,000	2,150	1,150	14,580
Water System Capacity Improvements	115	1,580	2,680	-	-	250	1,550	6,060
Water Tank Improvements	285	370	90	-	-	-	-	460
Total - Utilities	7,135	12,315	6,785	16,780	6,930	3,330	3,380	49,520
TOTALS	24,555	41,175	40,275	42,625	36,540	21,125	19,580	201,320

City of Brentwood, Tennessee
Capital Improvements Program
Fiscal Years 2024 - 2029
General Facilities and Equipment
(000's)

Projects	Projected FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total 6 Years 2024-2029
Community Identity Features	-	-	115	15	15	15	15	175
Community Planning	-	-	60	-	75	-	-	135
Equipment and Vehicles	1,200	990	1,795	1,455	2,235	2,385	1,470	10,330
Fire Stations	2,480	-	-	-	150	-	-	150
Library	120	105	475	75	75	75	75	880
Municipal Center	175	3,625	950	170	170	170	170	5,255
Park Operations Facility	-	-	-	200	5,200	-	-	5,400
Police Headquarters	250	750	-	-	-	-	-	750
Safety Center East	-	25	25	25	25	25	25	150
Service Center	95	390	110	2,490	50	50	50	3,140
Grand Total	4,320	5,885	3,530	4,430	7,995	2,720	1,805	26,365

Source of Funds

Capital Projects Fund	2,815	875	-	-	-	-	-	875
General Fund	-	-	235	2,655	440	15	15	3,360
General Fund - Unrestricted Balance	-	-	-	-	-	-	-	-
G O Bond Proceeds	-	-	-	-	5,000	-	-	5,000
Equipment Replacement Division	660	990	1,795	1,455	2,235	2,385	1,470	10,330
Facilities Maintenance Division	170	395	550	150	150	150	150	1,545
Inter-Governmental Sources	500	-	-	-	-	-	-	-
Municipal Center Fund	175	3,625	950	170	170	170	170	5,255
Private Sources	-	-	-	-	-	-	-	-
Water and Sewer Fund	-	-	-	-	-	-	-	-
ECD Fund	-	-	-	-	-	-	-	-
Grand Total	4,320	5,885	3,530	4,430	7,995	2,720	1,805	26,365

City of Brentwood, Tennessee
Capital Improvements Program
Fiscal Years 2024 - 2029
Technology Program - Summary
(000's)

<u>Projects</u>	Projected FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total 6 Years 2024-29
Computer Equipment	565	470	1,290	1,180	1,100	675	860	5,575
Emergency Communications Center	320	160	-	-	-	-	-	160
Fiber Network	35	270	655	-	-	-	-	925
Radio System	55	160	-	450	775	860	200	2,445
Software Systems	305	150	130	45	25	125	25	500
Warning Sirens	-	-	50	-	50	-	-	100
Grand Total	1,280	1,210	2,125	1,675	1,950	1,660	1,085	9,705

Source of Funds

Capital Projects Fund	90	520	215	-	-	-	-	735
General Fund	175	-	450	-	50	-	-	500
General Fund - Unrestricted Balance	-	-	-	-	-	-	-	-
G O Bond Proceeds	-	-	-	-	-	-	-	-
Equipment Replacement Division	535	500	1,260	1,560	1,820	1,345	280	6,765
Facilities Maintenance Division	130	150	130	45	25	125	25	500
Inter-Governmental Sources	-	-	-	-	-	-	-	-
Municipal Center Fund	-	-	-	-	-	-	-	-
Water and Sewer Fund	15	30	65	10	20	25	25	175
ECD Fund	335	10	5	60	35	165	755	1,030
Grand Total	1,280	1,210	2,125	1,675	1,950	1,660	1,085	9,705

City of Brentwood, Tennessee
Capital Improvements Program
Fiscal Years 2024 - 2029
Transportation
(000's)

Projects	Projected FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total 6 Years 2024-2029
ADA Retrofits	165	300	590	300	300	300	300	2,090
Bike and Pedestrian	255	1,020	2,650	550	550	550	550	5,870
Bridges	-	-	250	-	-	-	-	250
Johnson Chapel Road	40	100	-	-	-	-	-	100
Franklin Road - South	85	-	-	-	-	-	-	-
McEwen Drive	1,065	130	780	4,000	7,000	-	-	11,910
Murray Lane	140	1,385	450	-	-	-	-	1,835
Old Smyrna Road	125	265	160	3,000	3,000	-	-	6,425
Ragsdale Road	340	2,080	7,500	6,400	-	-	-	15,980
Split Log Road Phase 3	300	235	700	600	4,750	8,500	6,350	21,135
Street Lighting	3,485	40	20	20	20	20	20	140
Street Resurfacing	2,600	2,700	2,800	2,900	3,000	3,100	3,200	17,700
Sunset-Ragsdale Realignment	-	200	-	-	-	-	-	200
Sunset Road Phase 2 (Concord to Ragsdale)	-	100	-	-	-	-	-	100
Sunset Road Phase 3 (Ragsdale to Waller)	-	-	-	-	200	300	2,100	2,600
Traffic Signal Upgrades	265	910	915	125	125	125	125	2,325
Wilson Pike	-	175	-	-	-	-	-	175
Grand Total	8,865	9,640	16,815	17,895	18,945	12,895	12,645	88,835

Source of Funds

Capital Projects Fund	2,745	3,565	3,355	1,000	-	-	-	7,920
General Fund	800	1,920	10,370	11,945	12,365	3,945	10,695	51,240
General Fund - Unrestricted Balance	-	-	-	1,370	4,630	-	-	6,000
G O Bond Proceeds	3,340	1,410	-	-	-	5,000	-	6,410
Facilities Maintenance Division	50	50	50	50	50	50	50	300
Private Sources	-	-	-	630	-	-	-	630
Public Works Project Fund	-	-	-	1,000	-	2,000	-	3,000
Inter-Governmental Sources	130	795	1,140	-	-	-	-	1,935
State Street Aid Fund	1,800	1,900	1,900	1,900	1,900	1,900	1,900	11,400
Water and Sewer Fund	-	-	-	-	-	-	-	-
Grand Total	8,865	9,640	16,815	17,895	18,945	12,895	12,645	88,835

City of Brentwood, Tennessee
Capital Improvements Program
Fiscal Years 2024 - 2029
Storm Drainage Program - Summary
(000's)

<u>Projects</u>	Projected FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total 6 Years 2024-2029
Subdivision Drainage	530	2,300	2,250	1,050	300	300	300	6,500
Grand Total	530	2,300	2,250	1,050	300	300	300	6,500

<u>Source of Funds</u>								
Capital Projects Fund	100	-	-	-	-	-	-	-
General Fund	50	50	50	50	300	300	300	1,050
G O Bond Proceeds	-	-	-	-	-	-	-	-
Inter-Governmental Sources	380	2,250	2,200	1,000	-	-	-	5,450
Grand Total	530	2,300	2,250	1,050	300	300	300	6,500

City of Brentwood, Tennessee
Capital Improvements Program
Fiscal Years 2024 - 2029
Parks and Recreation Program - Summary
(000's)

<u>Projects</u>	Projected FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total 6 Years 2024-2029
Crockett Park	1,350	6,210	7,915	615	165	90	90	15,085
Deerwood Arboretum	10	-	75	50	25	-	-	150
Flagpole and Wikle	-	-	20	-	25	25	-	70
Granny White Park	580	100	50	50	50	50	50	350
Marcella Vivrette Smith Park	95	270	120	45	145	45	45	670
Margaret Powell Park	-	-	-	-	-	-	70	70
Owl Creek Park	35	100	60	-	-	-	100	260
Patriot Park	50	-	-	-	-	-	-	-
Primm Park	-	185	10	10	10	10	10	235
River Park	40	25	-	25	-	-	-	50
Tower Park	20	75	20	-	-	-	-	95
Windy Hill Park	230	2,860	500	-	-	-	-	3,360
Grand Total	2,410	9,825	8,770	795	420	220	365	20,395

Source of Funds

Capital Projects Fund	1,965	3,475	2,275	-	-	-	-	5,750
General Fund	-	-	575	450	100	-	-	1,125
General Fund - Unrestricted Balance	-	-	1,500	-	-	-	-	1,500
G O Bond Proceeds	-	2,750	500	-	-	-	-	3,250
Facilities Maintenance Division	445	700	220	345	320	220	365	2,170
Private Sources	-	600	-	-	-	-	-	600
Inter-Governmental Sources	-	2,300	3,700	-	-	-	-	6,000
Water and Sewer Fund	-	-	-	-	-	-	-	-
Grand Total	2,410	9,825	8,770	795	420	220	365	20,395

City of Brentwood, Tennessee
Capital Improvements Program
Fiscal Year 2024 - 2029
Water and Sewer Program - Summary
(000's)

Projects	Projected 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total 6 Years 2024-2029
Building Improvements	15	290	-	-	-	-	-	290
Miscellaneous Sewer Service Additions	5	510	45	45	45	45	45	735
Miscellaneous Sewer System Improvements	5	230	110	110	110	110	110	780
Miscellaneous Water System Improvements	60	1,220	225	110	110	110	110	1,885
Sewer Rehabilitation Program	110	1,230	655	665	665	665	415	4,295
Sewer System Capacity Improvements	5,350	1,085	2,250	12,800	2,000	-	-	18,135
Sewer Lift Station Rehabilitation	90	2,300	-	-	-	-	-	2,300
Water Line Replacement Program	1,100	3,500	730	3,050	4,000	2,150	1,150	14,580
Water System Capacity Improvements	115	1,580	2,680	-	-	250	1,550	6,060
Water Tank Improvements	285	370	90	-	-	-	-	460
Grand Total	7,135	12,315	6,785	16,780	6,930	3,330	3,380	49,520

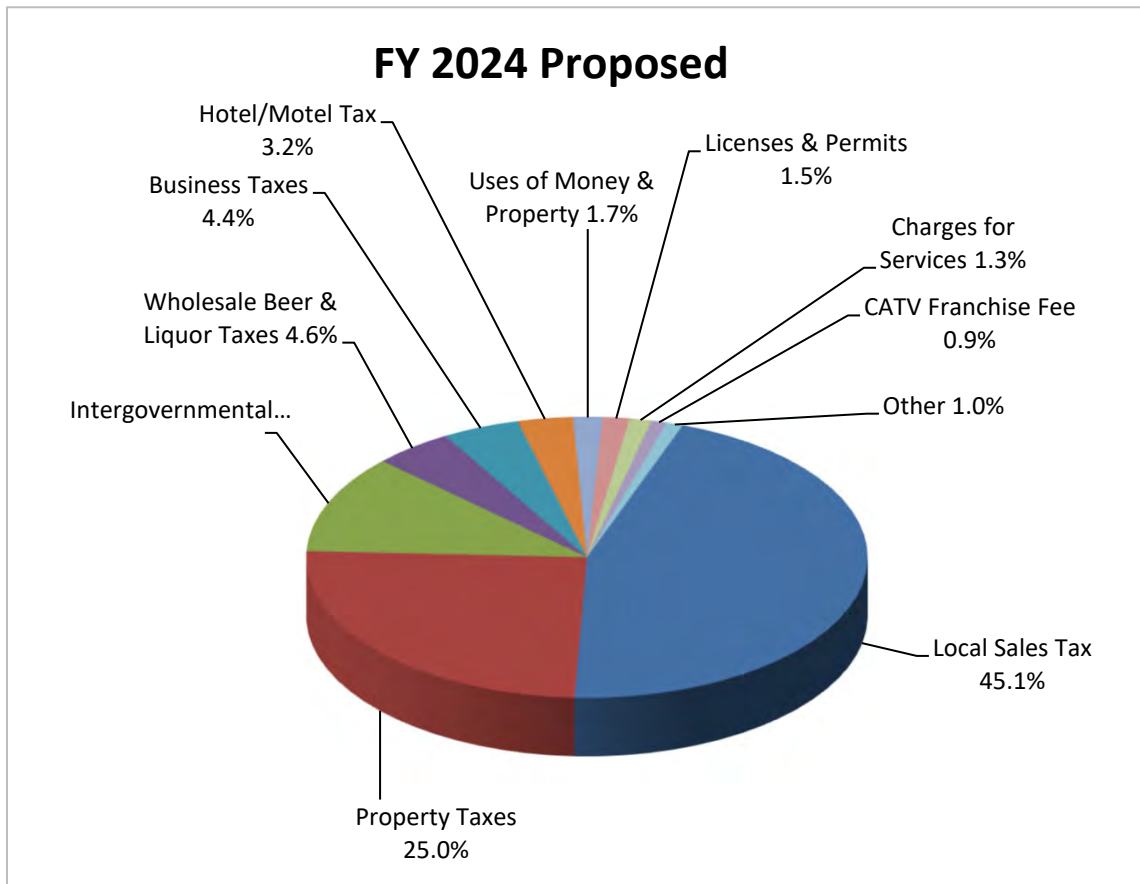
Source of Funds

Water and Sewer Fund	1,665	6,655	3,060	4,735	4,885	3,035	1,785	24,155
Water Tap Fees and NCGUD Tap Fees	115	1,580	2,680	-	-	250	1,550	6,060
Sewer Tap Fees	355	1,550	1,040	1,040	40	40	40	3,750
Private Sources	-	45	5	5	5	5	5	70
Inter-Governmental Sources	5,000	2,485	-	-	-	-	-	2,485
Water and Sewer Bond/Note Proceeds	-	-	-	11,000	2,000	-	-	13,000
Grand Total	7,135	12,315	6,785	16,780	6,930	3,330	3,380	49,520

GENERAL FUND REVENUE

General Fund Revenue

Major Revenues



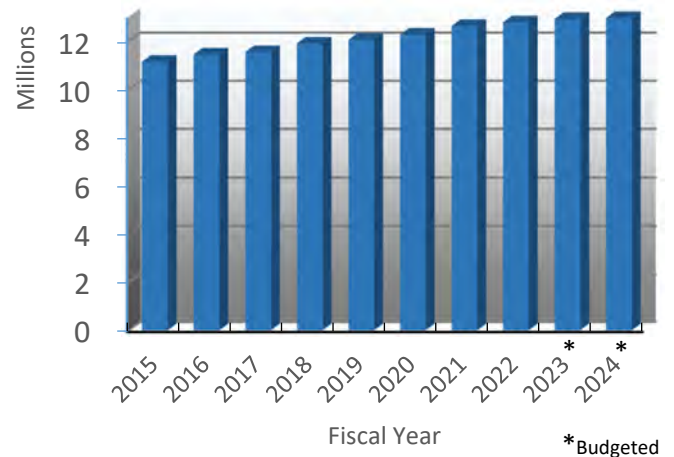
Revenue Source	FY 2024 Proposed	Percentage
Local Sales Tax	\$ 23,400,000	45.1%
Property Taxes	\$ 12,950,000	25.0%
Intergovernmental	\$ 5,865,950	11.3%
Wholesale Beer & Liquor Taxes	\$ 2,375,000	4.6%
Business Taxes	\$ 2,300,000	4.4%
Hotel/Motel Tax	\$ 1,650,000	3.2%
Uses of Money & Property	\$ 875,050	1.7%
Licenses & Permits	\$ 802,600	1.5%
Charges for Services	\$ 661,000	1.3%
CATV Franchise Fee	\$ 460,000	0.9%
Other	\$ 494,500	1.0%
Total	\$ 51,834,100	100.0%

General Fund Revenue

Taxes

REAL AND PERSONAL PROPERTY TAX

The proposed property tax rate for FY 2024 remains \$0.29, which will be the same effective tax rate for the 33rd consecutive fiscal year. The budgeted amount for both real and personal property taxes in FY 2024 is \$12,950,000, an increase of \$250,000 or 2.0% from FY 2023. The projected amount is conservatively based on actual assessments for calendar year 2022 with conservative projections for new construction added to the assessment rolls in calendar year 2022. 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.

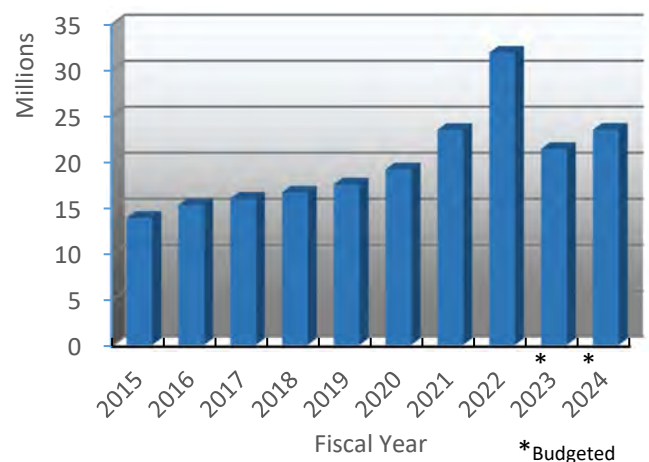


PUBLIC UTILITY PROPERTY TAX

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 2024 estimate of \$75,000 represents no change from the FY 2023 budget.

LOCAL SALES TAX

Under state law, Brentwood is 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 in FY 2024 will be \$23,400,000, an increase of \$2,085,000 or 9.8% from last year's budgeted amount of \$21,315,000. FY 2023 collections are conservatively projected at approximately \$32.7 million.

General Fund Revenue

Taxes

WHOLESALE BEER TAX

The wholesale beer tax is collected by the State based on wholesale beer sales within the City. Effective FY 2014, the percentage tax was replaced with a net \$34.51 per barrel beer tax. Wholesale beer tax revenues grew by 12.0% in FY 2022 but are down 8.72% year to date with FY 2023 year-end collections projected at \$825,000. The FY 2024 budgeted revenue is \$725,000, reflecting a \$25,000 increase (3.6%) from the FY 2023 budgeted amount.

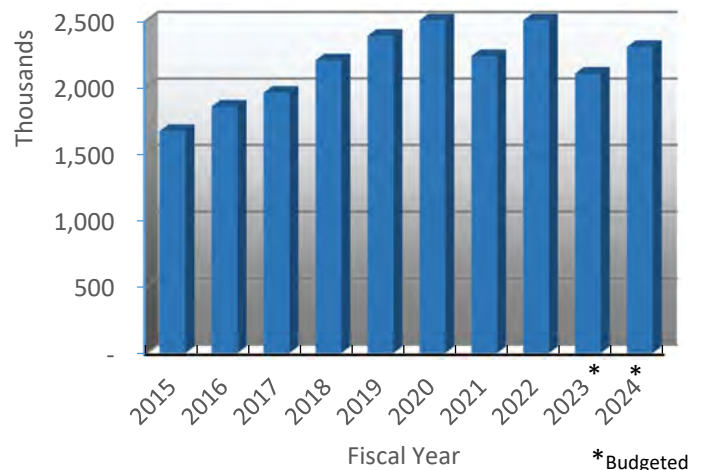
WHOLESALE LIQUOR TAX

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 2024 of \$1,650,000 represents a \$450,000 or 37.5% increase from FY 2023. This budgeted estimate is still conservative given actual collections exceeded \$1.95 million in FY 2022 and are trending toward \$2.1 million for FY 2023 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 2024 of \$2,300,000 represents an increase of \$200,000 (9.5%) from FY 2023's budgeted business tax collections. This \$2.3 million budget amount for FY 2024 is conservative given it is 23% less than actual FY 2022 collections of just under \$3.0 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 2024 is \$1,650,000, an increase of \$50,000 (3.1%) from FY 2023's budget amount. This revenue source was the hardest hit by COVID but has shown a strong rebound since FY 2021, up over 139% in FY 2022 compared to FY 2021, and up an additional 17% YTD through February compared to FY 2022. This FY 2024 budget amount remains conservative given FY 2023 projected collections of \$1,950,000.

General Fund Revenue

Taxes

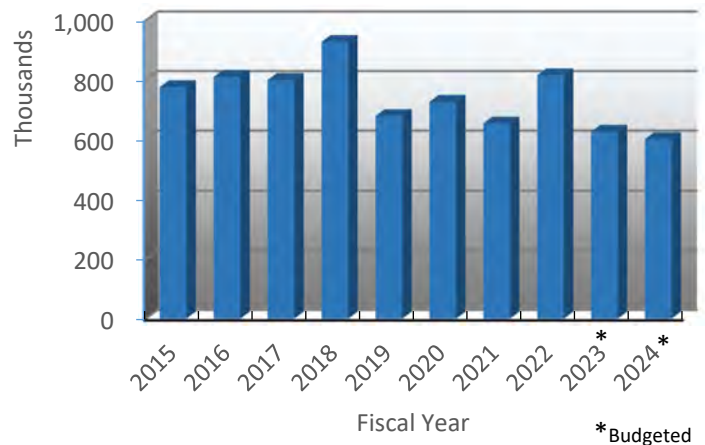
CABLE TELEVISION FRANCHISE TAX

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 2024 budget projection of \$460,000 is the same as FY 2023. Note that FY 2023 YTD collections are down slightly from FY 2022 actuals. 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 2024 estimate is \$670,000, a decrease of \$35,000 from the FY 2023 budget. A slowdown in the housing market due primarily to interest rate increases has resulted in downward revenue trends in the latter part of FY 2023, with total collections in the current year projected at \$845,000.



OTHER LICENSES AND PERMITS

The City collects various other licenses 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 2024.

Intergovernmental

TVA PILOT (PAYMENTS IN-LIEU OF TAXES)

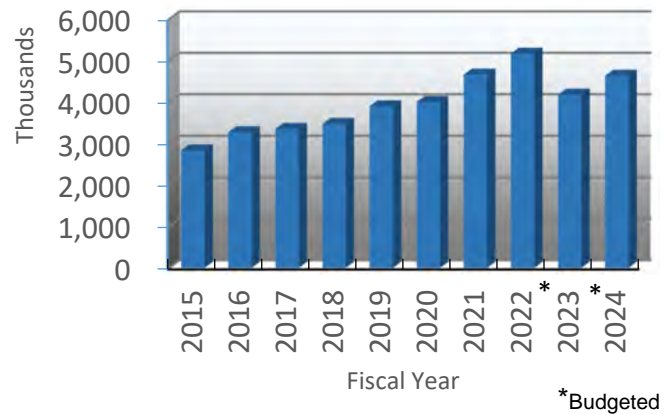
The in-lieu of tax payments provided by the Tennessee Valley Authority (TVA) is based on a percentage of the utilities' power sales within the State of Tennessee which is distributed to cities on a per capita basis. The annual amount received can fluctuate based on TVA operations. The FY 2024 budget amount is \$470,000, the same as FY 2023. FY 2023 actual collections are projected to be \$545,500.

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 2024 budget amount is \$4,630,000, which represents a \$455,000 or 10.9% increase from FY 2023. Like local sales tax collections, state shared sales tax collections have remained strong, with the FY 2023 projected actual amount being \$5.325 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 2024 is \$255,000, an increase of \$30,000 (13.3%) from FY 2023's budgeted amount. FY 2023 collections are projected at approximately \$350,000.

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 2024 budget estimate is \$83,000, down slightly from the FY 2023 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. Recent trends show some fluctuation in this revenue source, (\$242,570 in FY 2020, \$294,780 in FY 2021, and \$209,951 in FY 2022), and projected collections in FY 2023 are up at \$320,000. The budgeted amount for FY 2024 is conservatively set at \$160,000, up \$35,000 from FY 2023'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 2024 is \$71,950, which reflects no change from the actual FY 2023 contribution from the County.

General Fund Revenue

Other Revenues and Charges for Services

BUSINESS TAX - CLERK'S FEE

Under state law, each business tax return filed with the State requires a processing fee of \$15 that is remitted to the local jurisdiction. The fee was originally established when the local governments collected the fee and was adjusted upward in FY 2010 by the State for municipalities to be the same amount as the County fee. The FY 2024 budget is \$225,000, up \$25,000 from the FY 2023 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 2024 projection of \$40,000 represents the same amount as the FY 2023 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 2024 is \$60,000, which is the same as the FY 2023 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 2024 is \$100,000, an increase of \$5,000 from the FY 2023 budget.

The Historic Ravenswood mansion began hosting events in summer of 2014. The estimated rental revenue for FY 2024 is \$200,000, which is the same as the FY 2023 budget.

CELL TOWER RENTAL FEES

The Verizon cell tower in Granny White Park was activated during FY 2020, with a second tower coming online in FY 2023. The projected rental revenue in FY 2024 is \$60,000, an increase of \$15,000 from FY 2023 representing a full year of revenue from the second tower.

General Fund Revenue

Fines and Fees

MUNICIPAL COURT FINES/COSTS

The Municipal Court assesses fines and court costs for violations of the municipal ordinances within the City limits, primarily through directed enforcement of traffic laws. The projected amount for FY 2024 is \$50,000, a decrease of \$25,000 (-33%) from FY 2023. 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 2024 revenue estimate is \$35,000, the same as the FY 2023 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 budgeted interest earnings for FY 2024 are \$500,000, an increase of \$370,000 from FY 2023 given increases in the Fed Funds rate due to inflationary pressures. Note that FY 2023 actual collections are projected in excess of \$1.4 million, but because the City's investment earnings rise and fall with interest rates, the budgeted amount is very conservative, so the budget is not become dependent on high interest earnings whenever rates begin to fall again.

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 2024 is \$125,000, no change from the previous year.

GIS SERVICE FEE

The service fee to the Water Services Department for FY 2024 is \$100,000, no change from FY 2023. 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.

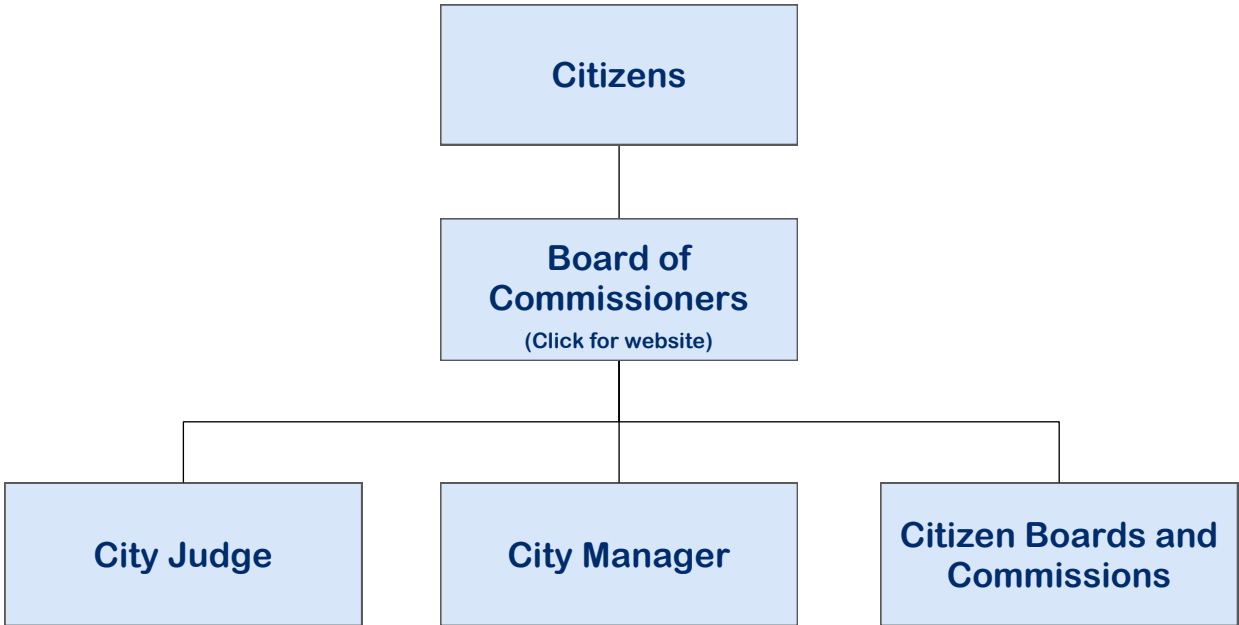
POLICE HEADQUARTERS RENT

With the relocation of the 911 dispatch center to the new Police headquarters building, the Emergency Communications District began paying rent to the General Fund instead of the Municipal Center Fund. The FY 2024 projected amount for a full year is \$95,000 based on 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 2021	Actual FY 2022	Budget FY 2023	YTD Actual FY 2023	Budget FY 2024
Personnel Services	\$ 165,839	\$ 165,991	\$ 166,905	\$ 84,771	\$ 166,905
Operating Expenditures	50,508	49,806	60,050	42,934	61,540
Capital Outlay	-	-	-	-	-
Total	\$ 216,347	\$ 215,797	\$ 226,955	\$ 127,705	\$ 228,445

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 2024 budget reflects only a slight increase in expenditures (less than 1%) from FY 2023 due to minor increases in professional memberships/registrations and office supplies. As with other City departments, no increase is proposed for the health insurance line item.

Organizational Priority Advanced: #4 - Maintain highly efficient and effective governmental operations

<u>PERFORMANCE MEASURES</u>	<u>Actual FY 2021</u>	<u>Actual FY 2022</u>	<u>Target FY 2023</u>	<u>Target FY 2024</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 contracted 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 2021	Actual FY 2022	Budget FY 2023	YTD-Actual FY 2023	Budget FY 2024
Personnel Services	\$ 1,325	\$ -	\$ 1,300	\$ -	\$ 1,300
Operating Expenditures	39,694	40,370	43,415	33,126	43,800
Capital Outlay	-	-	-	-	-
Total	\$ 41,019	\$ 40,370	\$ 44,715	\$ 33,126	\$ 45,100

BUDGET COMMENTS & PERFORMANCE MEASURES

This activity provides a \$2,000 per month salary for the contract City Judge and \$2,300 annually for the City's contractual share (1/3) of a night court judge as part of the Williamson County court system. The FY 2024 budget reflects only a slight increase in expenditures (less than 1%) from FY 2023, due to a minor increase in the cost of court management software.

Organizational Priority Advanced: #4 - Maintain highly efficient and effective governmental operations

<u>PERFORMANCE MEASURES</u>	<u>Actual CY 2021</u>	<u>Actual CY 2022</u>	<u>Target CY 2023</u>	<u>Target CY 2024</u>
Number of Citations Processed	1,472	1,494	1,800	1,900
Total Traffic Court Cases	132	151	250	175
Motorists Sentenced to Driving School	280	252	350	300

AUTHORIZED PERSONNEL

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

City Manager

Organization Chart



[Click here for more information](#)

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 2021	Actual FY 2022	Budget FY 2023	YTD ACTUAL FY 2023	Budget FY 2024
Personnel Services	\$ 443,133	\$ 463,871	\$ 491,410	\$ 303,877	\$ 521,635
Operating Expenditures	5,964	6,154	29,650	5,458	37,310
Capital Outlay	-	-	-	-	-
Total	\$ 449,097	\$ 470,025	\$ 521,060	\$ 309,335	\$ 558,945

BUDGET COMMENTS & PERFORMANCE MEASURES

Overall, the budget for the City Manager's office is 7.3% higher than FY 2023. The 6.2% increase in personnel services is attributed to salary adjustments (and related benefits), as recommended per the City-Wide Compensation Study completed in late FY 2023. The increase is partially offset by a reduced OPEB contribution based on an actuarial valuation as of 1/1/23. As with other City departments, no increase is proposed for the health insurance line item or TCRS retirement contribution rates. The 25.8% increase in operating expenditures is primarily due to the full-year effect of the City's participation in a joint Management Fellow program with the Municipal Technical Advisory Service (MTAS) and three other middle Tennessee cities (\$6,800). Funding for the Environmental Advisory Board is continued in FY 2024 at \$1,500. **Organizational Priorities advanced: #4 - Maintain highly efficient and effective governmental operations; #6 - Manage City finances conservatively**

<u>PERFORMANCE MEASURES</u>	<u>Actual FY 2021</u>	<u>Actual FY 2022</u>	<u>Target FY 2023</u>	<u>Target FY 2024</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 2021</u>	<u>Actual FY 2022</u>	<u>Budget FY 2023</u>	<u>Budget FY 2024</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 2021	Actual FY 2022	Budget FY 2023	YTD Actual FY 2023	Budget FY 2024
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	50,637	-	52,000	-	-
Capital Outlay	-	-	-	-	-
Total	\$ 50,637	\$ -	\$ 52,000	\$ -	\$ -

BUDGET COMMENTS & PERFORMANCE MEASURES

FY 2023 was an election year for the City of Brentwood. There is no appropriation needed for FY 2024. The next municipal election is scheduled for May 2025.

Organizational Priority Advanced: #4 - Maintain highly efficient and effective governmental operations

<u>PERFORMANCE MEASURES*</u>	<u>Actual FY 2021</u>	<u>Actual FY 2022</u>	<u>Target FY 2023</u>	<u>Target FY 2024</u>
Number of registered voters in Brentwood	34,835	35,698	34,920	35,600
Voter registration forms processed (countywide)	21,240	11,440	14,517	15,000

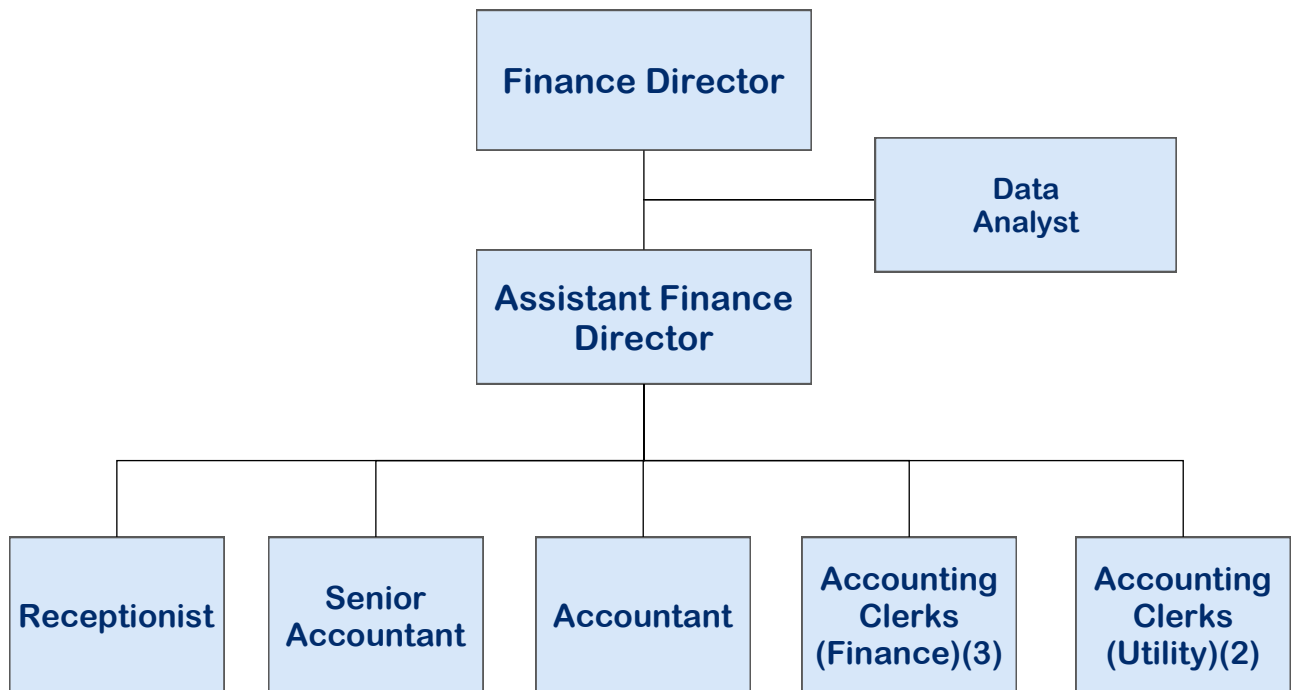
*Information provided by Williamson County Elections Commission

AUTHORIZED PERSONNEL

No personnel are directly assigned to this activity.

Finance Department

Organization Chart



[Click here for more information](#)

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

Finance

2023-2024 Non-Routine Work Plan

The Finance Department is proposing the following non-routine work items for the fiscal year 2023-2024. The tasks reflect a continued emphasis on long-term planning and operational efficiencies.

1. TRANSITION FROM THE FINANCIAL AND COMPLIANCE AUDITING SERVICES OF BLANKENSHIP CPA GROUP, PLLC TO KRAFT CPA'S LLC

The Finance Staff will transition from the audit team of Blankenship to Kraft. The Finance Director and Assistant Finance Director will work closely with Kraft to determine the best approach for this transition, while transferring data and responsibility. Finance will coordinate with Kraft to streamline functions where possible; establish both Kraft's and the City's expectations; provide Kraft with a detailed understanding of the City of Brentwood policies and procedures; and develop a timeline for timely completion of the audit given the new variables. The fiscal year 2023 audit will include the implementation of a new GASB standard, crosswalk of the chart of accounts as mandated by the State, a review of the bi-annual OPEB actuarial report and a single audit for grant expenditures exceeding \$750,000.

Target Date: December 15, 2023

2. EVALUATE THE WATER AND SEWER BILLING SERVICES REQUEST FOR PROPOSAL RESPONSES AND CHOOSE A VENDOR

One of the Finance Department's prior years workplan items was to research water and sewer billing systems. During this research process, it was determined that requesting proposals from software vendors would be the most efficient and inclusive way to fully evaluate potential software solutions. The Request for Proposal (RFP) is scheduled for completion near the end of fiscal year 2023.

During fiscal year 2024, the Finance Department will work jointly with the Water Services Department to evaluate responses received from the Water and Sewer Billing Services RFP. The two departments will select top prospective vendors, participate in product demonstrations, and conduct reference checks to help determine the best software solution for the City. The best solution is one which meets the needs of both the internal-facing billing system and the customer-facing online portal(s) so that the City and its citizens are served effectively and efficiently. If a software solution is identified as satisfying all the RFP's stated requirements, a recommendation will be presented to the City Commission for approval.

Target Date: December 31, 2023

3. IMPLEMENTATION OF NEW GRAVITY SOFTWARE MODULES INCLUDING: 1) BUDGET, 2) CAPITAL IMPROVEMENTS PROGRAM, 3) ANNUAL COMPREHENSIVE FINANCIAL REPORT (ACFR), AND 4) COMPONENT UNIT FINANCIAL REPORT (ECD)

The City's current operating budget, capital budget and financial statement preparation processes are primarily MS Excel based. Each of these processes includes multiple linked spreadsheets and word processing/publishing documents, which contain increasingly complex macros and programming language

Finance

2023-2024 Non-Routine Work Plan

understood by only one or two staff members. During fiscal year 2023, staff evaluated and selected Gravity software to help automate the multiple processes and create quality professional documents. Staff plans to complete the implementation of all modules during fiscal year 2024 thereby helping to improve accuracy, resiliency, and efficiency, minimizing redundant data entry, and reducing excess reliance on individual staff members. Automating processes through a software system so that multiple staff can perform certain duties aligns with the City's succession planning goals.

The implementation for each module involves duplicating each applicable City document within the Gravity system using imported data and extensive data mapping. Once all duplicated documents are verified within Gravity and staff are trained, the City can use the software to prepare subsequent year budgets and financial reports.

Target Date: January 31, 2024

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 2021	Actual FY 2022	Budget FY 2023	YTD Actual FY 2023	Budget FY 2024
Personnel Services	\$ 776,394	\$ 814,280	\$ 860,465	\$ 523,948	\$ 1,074,280
Operating Expenditures	\$ 192,714	\$ 184,118	\$ 242,900	\$ 182,527	\$ 335,585
Capital Outlay	-	-	-	-	-
Total	\$ 969,108	\$ 998,398	\$ 1,103,365	\$ 706,475	\$ 1,409,865

BUDGET COMMENTS & PERFORMANCE MEASURES

Overall, budgeted expenditures for the Finance Department are 27.8% higher than FY 2023. Personnel services increased 24.9% due to the addition of a new position (Senior Accountant) and salary adjustments (and related benefits) recommended per the City-wide Compensation Study completed in late FY 2023. The increase is partially offset by a reduced OPEB contribution based on an actuarial valuation as of 1/1/23. As with other City departments, no increase is proposed for the health insurance line item or TCRS retirement contribution rates. Operating expenditures increased 38% over last year. Acquisition of a budget and financial reporting software platform was approved in late FY 2023 with a full year's cost (\$35,000) reflected in FY 2024. Other software subscription increases include the purchase of an additional module to help implement GASB 96 (\$5,250), \$18,000 for grant management and/or other software, and increases in the annual renewal fees for existing software subscription services and other maintenance contracts (\$10,000). The Williamson County Trustee's office increased their per parcel fee from \$4 to \$5 for the billing and collection of City property taxes, which adds an additional \$18,000 in expenditures for FY 2024. Audit services will increase by \$5,000 due to a change in audit firms and increasing labor costs. **Organizational Priorities Advanced: #4 - Maintain highly efficient and effective governmental operations; #6 - Manage City finances conservatively**

<u>PERFORMANCE MEASURES</u>	<u>Actual FY 2021</u>	<u>Actual FY 2022</u>	<u>Target FY 2023</u>	<u>Target FY 2024</u>
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

<u>Position / Title</u>	<u>Actual FY 2021</u>	<u>Actual FY 2022</u>	<u>Budget FY 2023</u>	<u>Budget FY 2024</u>
Finance Director	1	1	1	1
Assistant Finance Director	1	1	1	1
Senior Accountant	0	0	0	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	9

City Recorder

Organization Chart



City Recorder

[Click here for more information](#)

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. 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.

Category	Actual FY 2021	Actual FY 2022	Budget FY 2023	YTD Actual FY 2023	Budget FY 2024
Personnel Services	\$ 101,478	\$ 105,798	\$ 116,360	\$ 68,983	\$ 124,685
Operating Expenditures	\$ 48,527	\$ 60,883	\$ 60,630	\$ 48,523	\$ 67,805
Capital Outlay	-	-	-	-	-
Total	\$ 150,005	\$ 166,681	\$ 176,990	\$ 117,506	\$ 192,490

BUDGET COMMENTS & PERFORMANCE MEASURES

Overall, the Department's FY 2024 budget represents an 8.8% increase over FY 2023. Personnel Services increased 7.2% due to salary adjustments (and related benefits) as recommended per the City-Wide Compensation Study completed in late FY 2023. The increase is partially offset by a reduced OPEB contribution based on an actuarial valuation as of 1/1/23. As with other City departments, no increase is proposed for the health insurance line item or TCRS retirement contribution rates. Operating expenditures increased 11.8% due to a proposed upgrade to the City's document management software that will also require the installation of a new server (\$7,000). **Organizational Priority Advanced: #4 - Maintain highly efficient and effective governmental operations**

PERFORMANCE MEASURES	Actual FY 2021	Actual FY 2022	Target FY 2023	Target FY 2024
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	619/100%	692/100%	500/100%	550/100%
Number/Percentage of public notices published within the legal deadlines	72/100%	85/100%	75/100%	75/100%
Number of official records scanned into document imaging system	287	269	200	200

AUTHORIZED PERSONNEL

Position / Title	Actual FY 2021	Actual FY 2022	Budget FY 2023	Budget FY 2024
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

[Click here for more information](#)

Legal Services

2023-2024 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 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 recently received a new storm water permit from the Tennessee Department of Environment and Conservation (TDEC). Staff from the Engineering and Planning Departments will coordinate with the Legal Department to ensure the new permit is reviewed, 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: June 30, 2024

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 2023

Legal Services

2023-2024 Non-Routine Work Plan

4. PROVIDE REFRESHER TRAINING (PUBLIC RECORDS, MEETINGS, ROBERT'S RULES, AND GENERAL LEGAL UPDATES) FOR ALL CITY BOARDS AND COMMISSIONS

Although training is provided for new board and commission members when they assume their roles with the City, state laws affecting the City have changed over the years, and many members have not received training since their initial onboarding. Due to these changes, it will be beneficial for all City boards and commissions to have refresher training provided for them.

Target Date: January 2024

5. PROVIDE REFRESHER TRAINING FOR RECENT PURCHASING CODE UPDATES AND PUBLIC RECORDS LAWS

The City has implemented several new software programs for purchasing, contracts management, and public records requests over the last few years. The new processes that are being followed, coupled with ever-changing laws, make it timely to provide a general refresher training for staff on these topics.

Target Date: January 2024

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. This budget provides funding for both the City Attorney and Paralegal positions, various legal publications and databases to assist the Department in effectively researching legal issues.

Category	Actual FY 2021	Actual FY 2022	Budget FY 2023	YTD Actual FY 2023	Budget FY 2024
Personnel Services	\$ 176,656	\$ 190,637	\$ 230,835	\$ 124,785	\$ 265,930
Operating Expenditures	\$ 58,352	\$ 58,531	\$ 76,980	\$ 30,520	\$ 96,620
Capital Outlay	-	-	-	-	-
Total	\$ 235,008	\$ 249,169	\$ 307,815	\$ 155,305	\$ 362,550

BUDGET COMMENTS & PERFORMANCE MEASURES

Overall, the FY 2024 budget for Legal Services is 17.8% higher than FY 2023 budgeted expenditures. Personnel Services increased 15.2% and is attributed to salary adjustments (and related benefits), as recommended per the City-Wide Compensation Study completed in late FY 2023. The increase is partially offset by a reduced OPEB contribution based on an actuarial valuation as of 1/1/23. As with other City departments, no increase is proposed for the health insurance line item or TCRS retirement contribution rates. Operating expenditures increased 25.5% over FY 2023 due to an increase in the provision for external legal assistance (\$17,000) and the purchase of a new cloud based document and email management software program (\$3,600).require the installation of a new server (\$7,000). **Organizational Priority Advanced: #4 - Maintain highly efficient and effective governmental operations**

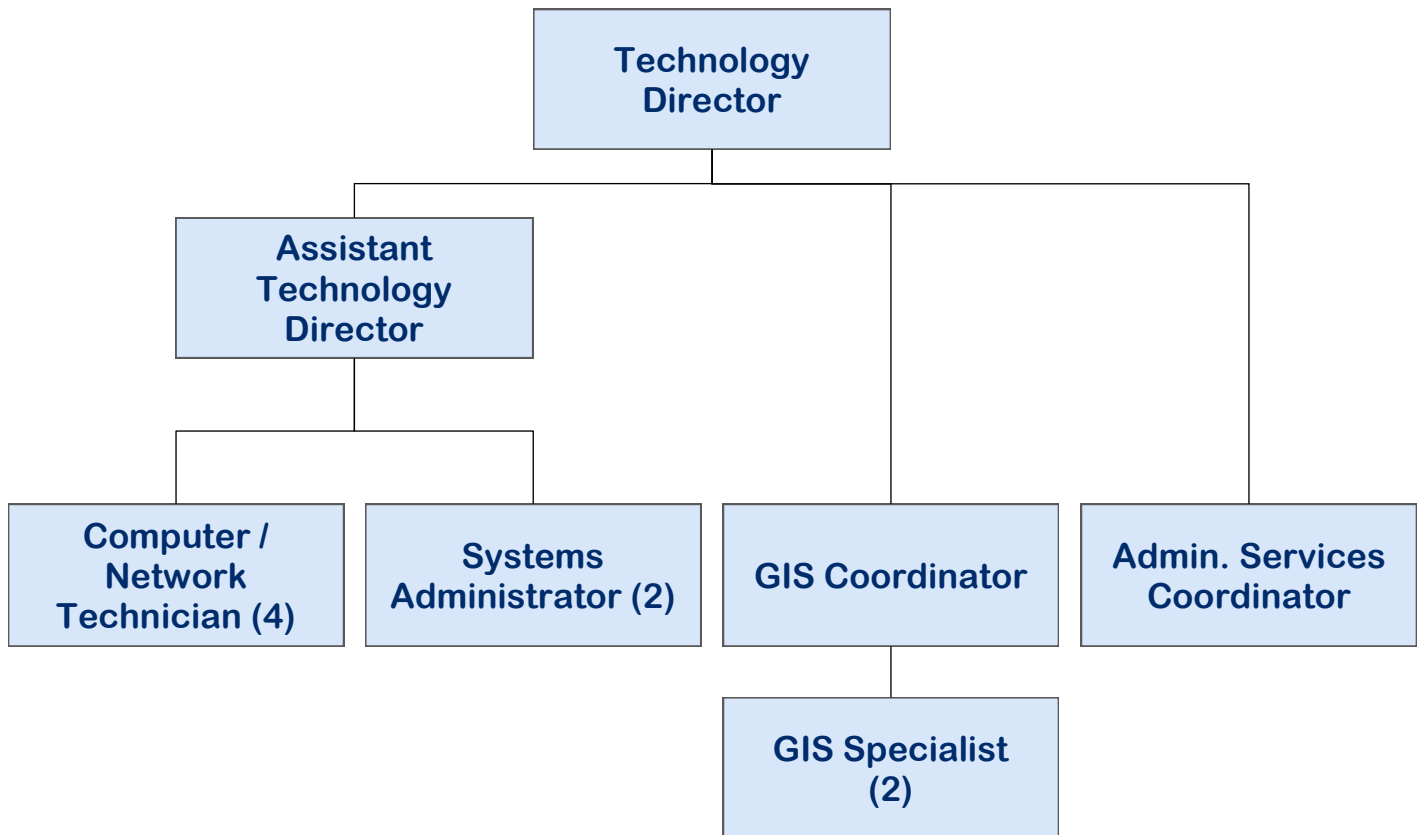
<u>PERFORMANCE MEASURES</u>	<u>Actual FY 2021</u>	<u>Actual FY 2022</u>	<u>Target FY 2023</u>	<u>Target FY 2024</u>
Percentage of Commission agenda items prepared or reviewed at least five days prior to meeting	100%	100%	100%	100%

AUTHORIZED PERSONNEL

<u>Position / Title</u>	<u>Actual FY 2021</u>	<u>Actual FY 2022</u>	<u>Budget FY 2023</u>	<u>Budget FY 2024</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



[Click here for more information](#)

Technology

2023-2024 Non-Routine Work Plan

The Technology Department proposes the following as its goals and objectives for the non-routine work plan for the 2023-2024 fiscal year.

1. **COMPLETE A COST AND TECHNOLOGY ASSESSMENT AND EVALUATE PHASE I IMPLEMENTATION OF A NEW TRAFFIC SIGNAL PREEMPTION SYSTEM**

In FY 2022, the Technology Department Fire & rescue department established a joint non-routine work goal with Fire, Public Works, and Police to conduct a cost and feasibility study for improving the city's traffic signal preemption system. In FY 2024, we propose to begin the next phase of this project which includes final cost assessment, exploring grant funding, identifying required technology, and implementing Phase 1 installation covering 10 key intersections.

Target Date: June 30, 2024

2. **FIBER OPTIC NETWORK EXPANSION AND UPGRADES**

The City relies upon fiber optic network connectivity between buildings and other equipment (i.e. traffic signals, pump stations, etc.) for most of its voice and data communication needs. As new facilities are developed, fiber is extended whenever feasible, and a concerted effort has been made over the years to insure redundancy in the fiber network. Some of the core pieces of this fiber network are nearing twenty years old and this aging fiber needs to be replaced over the next few years. Fiber related work planned in FY 2024 includes:

- o Planning for a redundant loop for FS 5
- o Replacement of aging fiber in key network segments
- o Fiber re-termination at city facilities
- o Extension of fiber to Robert E. Lee water tank and radio tower location
- o Fiber to Granny White Concession Stand

Target Date: Ongoing throughout the year

3. **EVALUATE NETWORK AS A SERVICE**

CISCO has significantly increased pricing on switches. Part of this pricing is the requirement of "DNA Advantage" licensing imposed by CISCO. This is not something we use, but CISCO requires it as part of a switch purchase. Technology incurs additional costs to support and maintain the switches through a third-party consultant. Technology has begun researching other options for switches. Network as a Service has been presented to Technology as a low cost and low maintenance option. Technology is currently engaged in a pilot project to test the Network as a Service solution. If successful and implemented, our dependence on a third-party vendor will decrease significantly and we will also see cost-savings in reducing software no longer needed to support the current switches.

Target Date for a decision: August 31, 2023

Target Date for implementation: June 30, 2024

4. POLICE TRANSPARENCY GIS DASHBOARD

GIS is developing a dashboard that will pull data directly from the Police and CAD Records Management System. This dashboard will have an internal facing component and a separate external facing portal. The advantage of the two portals is the security of the data and appropriate internal and customized access to data. The police transparency dashboard is a prebuilt template from ESRI that is completely customizable to Brentwood's needs. We can show as little or as much information as possible. Analytics is also included as a feature in the module.

Target Date: September 1, 2023

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 2021	Actual FY 2022	Budget FY 2023	YTD Actual FY 2023	Budget FY 2024
Personnel Services	\$ 740,643	\$ 960,474	\$ 1,013,685	\$ 613,844	\$ 1,268,075
Operating Expenditures	\$ 316,428	\$ 635,567	\$ 731,720	\$ 540,680	\$ 825,350
Capital Outlay	656,682	705,000	764,500	483,336	756,000
Total	\$ 1,713,753	\$ 2,301,041	\$ 2,509,905	\$ 1,637,859	\$ 2,849,425

BUDGET COMMENTS & PERFORMANCE MEASURES

The Technology budget reflects an overall increase of 13.5% over FY 2023. Personnel Services increased 25.1% over FY 2023 due to the addition of a new position (Assistant Director) and salary adjustments (and related benefits) as recommended per the City-wide Compensation study completed in late FY 2023. This increase is partially offset by a reduction in part-time salaries (\$15,000) and a reduced OPEB contribution based on an actuarial valuation as of 1/1/23 (\$7,370). As with other City departments, no increase is proposed for the health insurance line item or TCRS retirement contribution rates.

Operating expenditures increased 12.8%. Significant changes include increases in professional services) to assist with networking and updating both the door access system and the 12-year old phone system (\$41,000); increases in the annual fees for software subscription services (\$23,000), and an increase in the annual fee for the City's share of the County-wide radio system maintenance agreement (\$27,000). These increases are partially offset by a small reduction in capital outlay-software (\$8,500).

Organizational Priority Advanced: #4 - Maintain highly efficient and effective governmental operations

<u>PERFORMANCE MEASURES</u>	<u>Actual FY 2021</u>	<u>Actual FY 2022</u>	<u>Target FY 2023</u>	<u>Target FY 2024</u>
Percent equipment repair/replace within 1 working day	90.00%	90.00%	92.00%	92.00%
Percent of phone system "up-time"	99.00%	99.00%	99.00%	99.00%
Percent of network service hours up-time	99.00%	99.00%	99.00%	99.00%

AUTHORIZED PERSONNEL

<u>Position / Title</u>	<u>Actual FY 2021</u>	<u>Actual FY 2022</u>	<u>Budget FY 2023</u>	<u>Budget FY 2024</u>
Technology Director	1	1	1	1
Assistant Technology Director	0	0	0	1
Systems Administrator	2	2	2	2
Computer/Network Technician	2.5	3.5	4	4
Administrative Services Coordinator	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
Total Technology	6.5	7.5	8	9

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 2021	Actual FY 2022	Budget FY 2023	YTD Actual FY 2023	Budget FY 2024
Personnel Services	\$ 303,435	\$ 327,485	\$ 340,645	\$ 216,996	\$ 376,125
Operating Expenditures	\$ 48,054	\$ 49,804	\$ 66,500	\$ 45,838	\$ 84,150
Capital Outlay	-	-	-	-	-
Total	\$ 351,489	\$ 377,289	\$ 407,145	\$ 262,835	\$ 460,275

BUDGET COMMENTS & PERFORMANCE MEASURES

The FY 2024 budget includes an overall 13% increase from FY 2023. Personnel Services increased 10.4% due to salary adjustments (and related benefits) as recommended per the City-wide Compensation study completed in late FY 2023. This increase is partially offset by a reduced OPEB contribution based on an actuarial valuation as of 1/1/23. As with other City departments, no increase is proposed for the health insurance line item or TCRS retirement contribution rates. Operating expenditures increased 26.5% over FY 2023 due to an increase in professional services for a new joint contract with USGS and the State of Tennessee (TN) to complete a hydrography data update for multiple watersheds in Middle TN (\$17,000).

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 Water Services Department. The \$100,000 fee is recorded as revenue to the General Fund under line item 110-36225. **Organizational Priority Advanced: #4 - Maintain highly efficient and effective governmental operations**

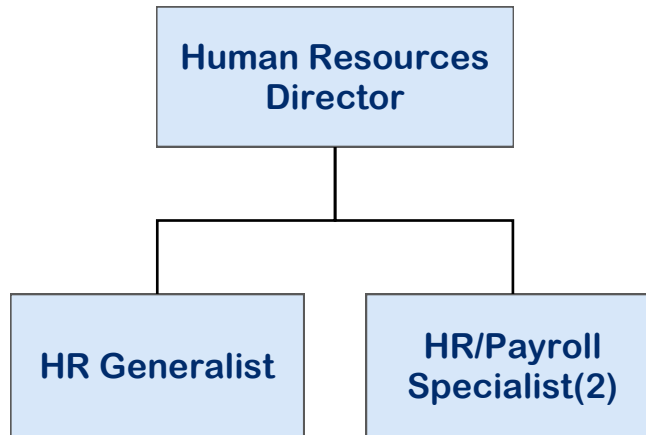
PERFORMANCE MEASURES	Actual FY 2021	Actual FY 2022	Target FY 2023	Target FY 2024
Percent digital data requests are performed within 1 working day	98%	98%	98%	98%
Percent of online mapping up-time	99%	99%	99%	99%
Percent of GIS data updated within 3 days of change	99%	99%	99%	99%

AUTHORIZED PERSONNEL

Position / Title	Actual FY 2021	Actual FY 2022	Budget FY 2023	Budget FY 2024
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



[Click here for more information](#)

Human Resources

2023-2024 Non-Routine Work Plan

The Human Resources Department proposes to undertake the following non-routine work projects for the 2023-2024 fiscal year.

1. EVALUATE OPPORTUNITIES TO AUTOMATE HR TASKS

The HR department currently utilizes several platforms to perform HR related tasks such as NeoGov for recruitment and applicant tracking, UKG for time and attendance, CitySuite for payroll, and Employee Navigator (via HUB) for supplemental benefits. Some HR tasks are still performed manually by HR personnel such as onboarding new hires, signing up for medical benefits, employee status changes, performance evaluations, tracking training, and much more. The use of multiple systems risks data integrity, can lead to costly work arounds, and requires multiple updates across platforms. Furthermore, multiple systems do not always speak the same language and reporting often requires time consuming manipulation which increases the risk for errors.

Last fiscal year the HR department developed plans for *New Hire Orientation and Onboarding* as well as *Recruitment and Retention* for our non-routine work goals. Components of each plan are dependent upon HR processes becoming more automated and city personnel and job applicants becoming engaged with the technology employed.

The HR department will assess HR processes to determine which need to be automated for improved efficiency. It will also assess the systems currently in place to determine if they can be streamlined to better serve the department and city personnel. If the current systems do not prove to be the most effective option, the HR department will vet potential vendors for implementation in the next FY.

Target Date: January 31, 2024

2. ANALYZE TRAINING NEEDS

City of Brentwood personnel are provided with ample opportunity to receive training within their industry through professional organizations as well as through state and/or national regulating authorities. Staff are always encouraged to participate in professional development opportunities and are often monetarily incentivized to do so.

However, more and more employees are changing jobs because they see no career development or advancement prospect with their current employers. In our effort to retain staff, the City wants to provide employees with growth opportunities not only horizontally but vertically. This effort will require the development of a learning and performance framework for continuous growth for employees. The HR department will analyze the training and resources needed to develop a framework which is reflective of the City of Brentwood brand.

Target Date: June 30, 2024

Human Resources

2023-2024 Non-Routine Work Plan

3. SCANNING PROJECT

Paper personnel files take up a great deal of storage space and prove difficult to retrieve data from particularly when the files are inactive and in storage. As part of the HR automation process it will be beneficial to at least have inactive personnel files scanned electronically. The HR department will vet providers of this service to determine if it would be cost effective to take this on as a project moving forward. If possible, the HR department will capitalize on potential savings with other departments within the city needing similar services.

Target Date: March 31, 2024

4. REVIEW VOLUNTARY BENEFITS CONSULTING SERVICES

Currently the City offers voluntary employee benefits at no expense to the City for full-time employees as well as part-time employees working an average of 20 hours per week. HUB was selected to administer these plans for the City in 2017. In order to ensure the City receives the best price and service for its employees HR will evaluate the cost and value of HUB's services to determine if a search for a new provider is needed.

Should it be determined a new search is needed the HR department will plan for requests for proposals to go out early in the 2024 calendar year with the selection of a vendor to be made by June in order for new benefit plans to be in place at the beginning of the new plan year effective January 2025.

Target Date: June 1, 2024

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 2021	Actual FY 2022	Budget FY 2023	YTD Actual FY 2023	Budget FY 2024
Personnel Services	\$ 362,146	\$ 321,261	\$ 425,920	\$ 255,951	\$ 492,210
Operating Expenditures	\$ 98,462	\$ 143,424	\$ 238,040	\$ 160,681	\$ 253,040
Capital Outlay	-	-	-	-	-
Total	\$ 460,608	\$ 464,684	\$ 663,960	\$ 416,633	\$ 745,250

BUDGET COMMENTS & PERFORMANCE MEASURES

The FY 2024 budget reflects a 12.2% increase from FY 2023, led by an increase in personnel services attributed to salary adjustments (and related benefits) as recommended per the City-Wide Compensation Study completed in late FY 2023. The increase is partially offset by a reduced OPEB contribution based on an actuarial valuation as of 1/1/2023. As with other City departments, no increase is proposed for the per employee health insurance or TCRS retirement contribution rates.

FY 2024 operating expenditures include UKG Time and Attendance (\$15,750) and City Suite payroll system (\$37,300) licensing. Medical Services costs fluctuate from year to year based on the number of public safety staff scheduled for physicals, and are projected to be down \$16,490 in FY 2024. The budget reflects an increase in Other Professional Services to allocate funding for initiating executive coaching services for senior management as part of long-term succession planning efforts.

Organizational Priority Advanced: #4 - Maintain highly efficient and effective governmental operations

provided for enhanced employment recruitment efforts and staff training.

<u>PERFORMANCE MEASURES</u>	<u>Actual FY 2021</u>	<u>Actual FY 2022</u>	<u>Target FY 2023</u>	<u>Target FY 2024</u>
Percent positions filled w/in 60 days of vacancy	13%	26%	30%	30%
Number and percent of employees hired who complete probationary period	61/91%	70/91%	80%	95%
Employee turnover rate (incl. PT)	14%	21%	12%	n/a
Employee turnover rate FT*	n/a	15%	n/a	12%
Employee turnover rate PT*	n/a	55%	n/a	45%

AUTHORIZED PERSONNEL

<u>Position / Title</u>	<u>Actual FY 2021</u>	<u>Actual FY 2022</u>	<u>Budget FY 2023</u>	<u>Budget FY 2024</u>
Human Resources Director	1	1	1	1
Human Resources Generalist	0	0	1	1
HR/Payroll Specialist	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>
Total Human Resources	3	3	4	4

Community Relations Department

Organization Chart



[Click here for more information](#)

Community Relations

2023-2024 Non-Routine Work Plan

The following list includes our department goals and objectives for the non-routine work plan for the 2023-24 fiscal year:

1. SOCIAL MEDIA POLICY UPDATE

In partnership with the City Attorney, the Community Relations Department will update the City's social media policy. This policy was originally created in 2016, but continual advances in technology require the city to frequently review the effectiveness of such policies. The updated policy should address city use of any new social media platforms that become available, while also examining the evolution of case law relative to social media and the First Amendment. The Community Relations Department and City Attorney's office will research other policy examples and submit a draft for review before final completion.

Target Date: February 1, 2024

2. HISTORIC STRUCTURE COMPREHENSIVE MAINTENANCE PROGRAM

Establishment of a comprehensive maintenance program for the City's three historic structures – Boiling Spring Academy, the Cool Springs House, and Ravenswood Mansion – would assist in the development of the City's Capital Improvement Program and help ensure the long-term preservation of those assets. Structured annual assessments provided in advance of CIP preparation will allow staff and the City Commission to better understand the resources needed in any particular year for effective preventative maintenance. Early identification and remediation of issues such as moisture intrusion, wood rot, ground subsidence, compromised brick and mortar, etc. can greatly reduce the financial impact of capital renewal and replacement in these important buildings.

Development of the plan will be done with the assistance of Cushman Wakefield staff and with consultation from the City's Historic Commission and historic structure architect where appropriate.

Target Date: November 30, 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 coordinating the concerts and special events at the Eddy Arnold Amphitheater and other locations.

Category	Actual FY 2021	Actual FY 2022	Budget FY 2023	YTD Actual FY 2023	Budget FY 2024
Personnel Services	\$ 232,618	\$ 247,990	\$ 289,825	\$ 179,182	\$ 293,755
Operating Expenditures	\$ 117,358	\$ 124,275	\$ 131,415	\$ 114,154	\$ 149,045
Capital Outlay	-	-	-	-	-
Total	\$ 349,976	\$ 372,265	\$ 421,240	\$ 293,336	\$ 442,800

BUDGET COMMENTS & PERFORMANCE MEASURES

The budget reflects an overall increase of 5.1% from FY 2023 partly due to salary adjustments (and related benefits), as recommended per the City-wide Compensation Study completed in FY 2023 offset somewhat by savings associated with recent staff changes and reduced OPEB contributions. Ongoing operating expenditures in this department graphic design services (\$6,000), video production services (\$10,000), and community Christmas decorations (\$7,000). Continued funding is provided for the semi-annual newsletter. Note that paper prices have caused newsletter production costs to nearly double during FY 2023, which is reflected in the \$19,500 increase in printing costs in the FY 2024 budget.

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 \$48,400, up just under \$10,000 due to the increased allocation for the July 4 fireworks display. This total Special Events budget reflects the true expected net cost to the City for the concert series after private sponsorships. 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). **Organizational Priority Advanced: #4 - Maintain highly efficient and effective governmental operations**

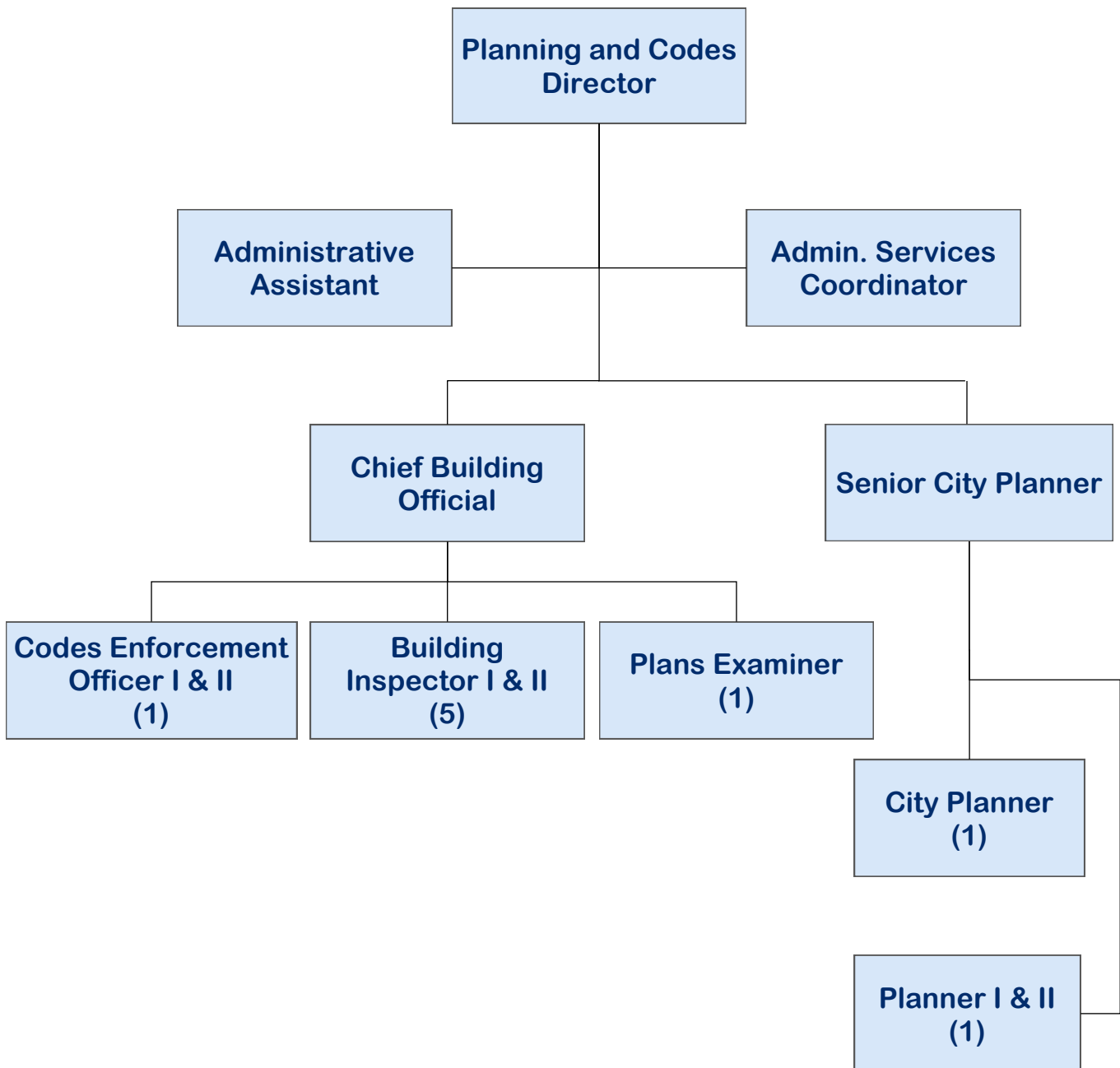
PERFORMANCE MEASURES	Actual FY 2021	Actual FY 2022	Target FY 2023	Target FY 2024
Social media engagement (measured by total users across Facebook, Twitter, Instagram and YouTube, Nextdoor)	62,807	68,198	77,000	70,000
Public use of City website (page views/yr.)	973,170	922,099	1.1 M	950,000

AUTHORIZED PERSONNEL

Position / Title	Actual FY 2021	Actual FY 2022	Budget FY 2023	Budget FY 2024
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



[Click here for more information](#)

Planning and Codes

2023-2024 Non-Routine Work Plan

The following non-routine work projects for the Planning and Codes staff are proposed for Fiscal Year 2023-2024.

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

The city recently received a new storm water permit from the Tennessee Department of Environment and Conservation (TDEC) 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: June 30, 2024

2. ONGOING MISCELLANEOUS SUBDIVISION REGULATION, ZONING ORDINANCE AND CODE AMENDMENTS

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

Target Date: Various completion dates during the fiscal year

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

In consultation with MTAS, the Planning and Codes Department staff has begun developing new and modifying existing checklists and flowcharts 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 staff will also be involved in the review of the information developed. These flowcharts will assist our customers in navigating through the permitting and Planning Commission (project) review processes. They will also help staff to determine where bottlenecks may occur and where adjustments can be made to make a process more efficient.

The effort will also 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 Departments, in coordination with the Legal department, will work together 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

Planning and Codes

2023-2024 Non-Routine Work Plan

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

This manual will be developed to assist developers, investors and concerned citizens in navigating the various planning documents and procedures applicable to new development in Brentwood. The goal would be for this manual to be helpful in understanding how various documents and procedures relate to specific development proposals, as well as the development review process requirements that apply. The manual would be structured to provide easy access to the specific information needed about a particular planning document, review body, or procedure.

Target Date: December 31, 2023

5. **CONTINUED EVALUATION AND APPLICATION TO PARTICIPATE IN THE COMMUNITY RATING SYSTEM (CRS)**

The CRS is a National Flood Insurance Program (NFIP) voluntary incentive program that recognizes community floodplain management practices that exceed the minimum requirements. This project will build off the recently completed flood ordinance review project. With the assistance of an outside consultant, staff will document all existing applicable regulations and complete the necessary application to obtain a CRS rating. Participation in the CRS program would mean that flood insurance rates may be discounted to reflect the higher adopted and enforced floodplain standards.

Target Date: March 31, 2024

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 2021	Actual FY 2022	Budget FY 2023	YTD Actual FY 2023	Budget FY 2024
Personnel Services	\$ 377,384	\$ 459,852	\$ 514,970	\$ 259,896	\$ 561,320
Operating Expenditures	\$ 65,121	\$ 107,150	\$ 95,800	\$ 64,317	\$ 137,850
Capital Outlay	-	-	-	-	-
Total	\$ 442,505	\$ 567,002	\$ 610,770	\$ 324,213	\$ 699,170

BUDGET COMMENTS & PERFORMANCE MEASURES

The proposed budget for Planning in FY 2024 is 14.5% higher than FY 2023 due in part to salary adjustments (and related benefits) as recommended per the City-Wide Compensation Study completed in late FY 2023. The increase is partially offset by a reduced OPEB contribution based on an actuarial valuation as of 1/1/2023. No changes are proposed for retirement or health care contribution rates.

Operating expenditure increases are primarily related to a proposed consulting services agreement with the City's outside flood management consultant (\$41,000) to complete the process for enrollment in the FEMA Community Rating System (CRS) to reduce flood insurance premiums for affected homeowners. **Organizational Priority advanced: #1 - Preserve our community character and manage growth responsibly**

<u>PERFORMANCE MEASURES</u>	<u>Actual FY 2021</u>	<u>Actual FY 2022</u>	<u>Target FY 2023</u>	<u>Target FY 2024</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%

AUTHORIZED PERSONNEL

<u>Position / Title</u>	<u>Actual FY 2021</u>	<u>Actual FY 2022</u>	<u>Budget FY 2023</u>	<u>Budget FY 2024</u>
Planning and Codes Director	1	1	1	1
Senior City Planner	1	1	1	1
City Planner	0	0	1	1
Planner I & II	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
Total Planning	3	3	4	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 2021	Actual FY 2022	Budget FY 2023	YTD Actual FY 2023	Budget FY 2024
Personnel Services	\$ 734,984	\$ 816,829	\$ 960,555	\$ 511,348	\$ 996,320
Operating Expenditures	\$ 380,862	\$ 30,493	\$ 90,350	\$ 23,116	\$ 73,750
Capital Outlay	-	-	-	-	-
Total	\$ 1,115,845	\$ 847,322	\$ 1,050,905	\$ 534,463	\$ 1,070,070

BUDGET COMMENTS & PERFORMANCE MEASURES

The FY 2024 budget reflects only a slight increase (1.8%) from FY 2023. This small increase is the result of increases related to salary adjustments (and related benefits) as recommended per the City-wide Compensation Study completed in late FY 2023 being partially offset by salary savings resulting from recent staff retirements and OPEB contribution rate reductions. Operating expenditures are also reduced by \$18,000 with elimination of the proposed scanning project pending further evaluation.

Organizational Priority advanced: #1 - Preserve our community character and manage growth responsibly

<u>PERFORMANCE MEASURES</u>	<u>Actual FY 2021</u>	<u>Actual FY 2022</u>	<u>Target FY 2023</u>	<u>Target FY 2024</u>
Percent of complaints responded to in 5 days.	95%	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

<u>Position / Title</u>	<u>Actual FY 2021</u>	<u>Actual FY 2022</u>	<u>Budget FY 2023</u>	<u>Budget FY 2024</u>
Chief Building Official	1	1	1	1
Building Inspector I & II	5	5	5	5
Plans Examiner	0	0	1	1
Codes Enforcement Officer I & II	1	1	1	1
Administrative Services Coordinator	1	1	1	1
Administrative Assistant	0	0	1	1
Total Codes Enforcement	8	8	10	10

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 2021	Actual FY 2022	Budget FY 2023	YTD Actual FY 2023	Budget FY 2024
Personnel Services	\$ 718,057	\$ 745,048	\$ 885,370	\$ 489,914	\$ 953,885
Operating Expenditures	\$ 14,618	\$ 46,562	\$ 91,100	\$ 45,571	\$ 70,100
Capital Outlay	-	-	-	-	-
Total	\$ 732,675	\$ 791,610	\$ 976,470	\$ 535,485	\$ 1,023,985

BUDGET COMMENTS

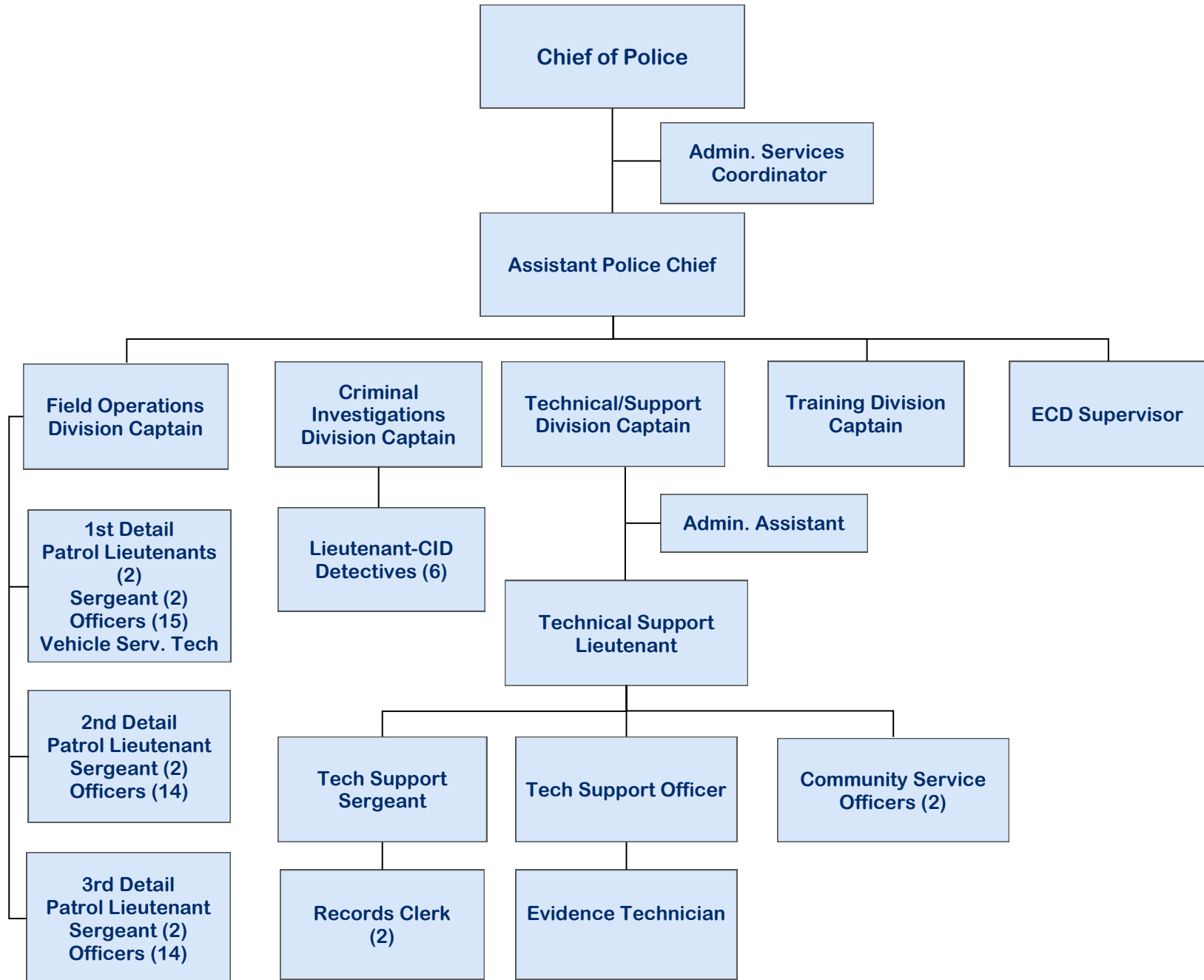
The FY 2024 budget reflects a 4.9% increase primarily related to the effect of the planned FY 2024 salary adjustments on related benefit costs reflected in this budget activity such as the employer match to the deferred compensation plan (\$42,015) and leave buy-backs (\$21,000). Other changes in FY 2024 include budgeting for employee referral bonuses and a reduction in projected liability insurance premiums costs for smaller departments, which are centralized in this budget activity.

AUTHORIZED PERSONNEL

No personnel are directly assigned to this activity.

Police Department

Organization Chart



[Click here for more information](#)

Police Department

2023-2024 Non-Routine Work Plan

The Police Department proposes the following as its goals and objectives for the non-routine work plan for the 2023-2024 fiscal year.

1. OVERHAUL AND UPDATE THE POLICE DEPARTMENT'S ANNUAL REPORT

The current annual report produced by the Police Department is in the same format and displays the same information that it has for approximately 20 years. This report is currently produced in-house and we are limited in the type and quality of report we can produce. As we strive to stay current, some of the metrics we use to evaluate our performance have changed and some have become less important. We would like to seek input from the City Commission and city staff as to what information they would like to see in a new annual report and what information is not relevant. We are also looking to update the format and will need to determine whether we can produce this type of report in-house or if we will need to outsource this task.

Target Date: April 1, 2024

2. MODERNIZE THE POLICE DEPARTMENT'S PATROL FLEET WITH NEW PRINTERS FOR CITATIONS AND REPORT

The current printers in use in the patrol fleet of the Police Department are twelve years old. These printers are no longer in production by the manufacturer and finding batteries and parts for them has become a challenge. These printers also only print traffic citations and are not capable of printing a full-size sheet of paper. We are proposing to replace all the printers in the patrol fleet with new printers that will not only print traffic citations but will also print a full-size sheet of paper. Currently officers have to fill out many of the forms that they use by hand. Having printers that are capable of handling a full sheet of paper will allow officers to print forms such as misdemeanor citations, domestic violence forms, etc., and no longer fill them out by hand. This should improve their efficiency when it comes to the out-of-service time while conducting an arrest or handling an incident.

Target Date: December 31, 2023

3. ESTABLISH A FORMAL PEER SUPPORT PROGRAM WITHIN THE POLICE DEPARTMENT

Currently the Police Department has several officers who have been trained and have experience in providing peer support. The goal of peer support is to provide all employees with support when they have been through or dealt with a traumatic event. While the employees who have been trained to do this function do an excellent job, there has never been a formal process or policy on their roles and functions. One of our newest employees, Amy Crossland, has been trained in this area and has led many of our efforts over the past several years as a volunteer. Now that she is a full-time employee and has some expertise in this area, our goal during FY 2024 is to develop a policy on how our peer support program should be structured and function.

Target Date: May 31, 2024

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 2021	Actual FY 2022	Budget FY 2023	YTD Actual FY 2023	Budget FY 2024
Personnel Services	\$ 7,257,612	\$ 7,856,748	\$ 8,371,205	\$ 4,999,768	\$ 9,187,650
Operating Expenditures	\$ 886,317	\$ 1,103,514	\$ 1,471,055	\$ 819,961	\$ 1,421,505
Capital Outlay	594,688	611,003	625,000	413,336	652,000
Total	\$ 8,738,617	\$ 9,571,265	\$ 10,467,260	\$ 6,233,066	\$ 11,261,155

BUDGET COMMENTS & PERFORMANCE MEASURES

The proposed budget for FY 2024 reflects a 7.6% increase over FY 2023. Personnel Services is proposed to increase 9.8% as a result of the salary adjustments (and related benefits) as recommended per the City-Wide Compensation Study completed in late FY 2023 plus the addition of four patrol officer positions. These increases are partially offset by the reduction in OPEB contribution rates. Note that the budget fully funds two of the four new positions with the other two authorized to be filled if sufficient qualified candidates are identified this year. Full funding for these two positions, if filled, will be recognized in the FY 2025 budget.

Operating expenses in FY 2024 will decrease somewhat primarily due to a reduced number of replacement vehicles to be outfitted and no first year costs associated with the recent LPR expansion project. Funding for four new patrol vehicles (\$230,000) and radios (\$25,000) associated with the new positions and a wholesale replacement of all in-car printers (\$31,500) is included in the budgets for the Equipment Replacement Fund and Capital Projects Fund. **Organizational Priority advanced: #2 - Ensure outstanding public safety services**

PERFORMANCE MEASURES	Actual FY 2021	Actual FY 2022	Target FY 2023	Target FY 2024
TIBRS Type "A" crimes per officer	19	23	20	22
Calls for service per officer	646	669	600	650
Percent of assigned cases solved	48%	55%	50%	50%

AUTHORIZED PERSONNEL

Position / Title	Actual FY 2021	Actual FY 2022	Budget FY 2023	Budget FY 2024
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	42	42	42	46
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	1	1
Administrative Assistant	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
Total Police	73	73	74	78

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 2021	Actual FY 2022	Budget FY 2023	YTD Actual FY 2023	Budget FY 2024
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 105,511	\$ 460,253	\$ 528,800	\$ 375,311	\$ 561,465
Capital Outlay	-	-	-	-	-
Total	\$ 105,511	\$ 460,253	\$ 528,800	\$ 375,311	\$ 561,465

BUDGET COMMENTS & PERFORMANCE MEASURES

The FY 2024 proposed budget is up 6.2% from FY 2023. Increases include plumbing and HVAC maintenance (+25,000) based on ongoing experience, janitorial supplies (+\$8,000) and Repairs/Maintenance of Machinery and Equipment (\$5,000) which covers ongoing maintenance agreements for equipment such as generators, air compressors, appliances, etc. These increases are partially offset by a \$6,000 reduction in the budget for Communications. **Organizational Priority advanced: #2 - Ensure outstanding public safety services**

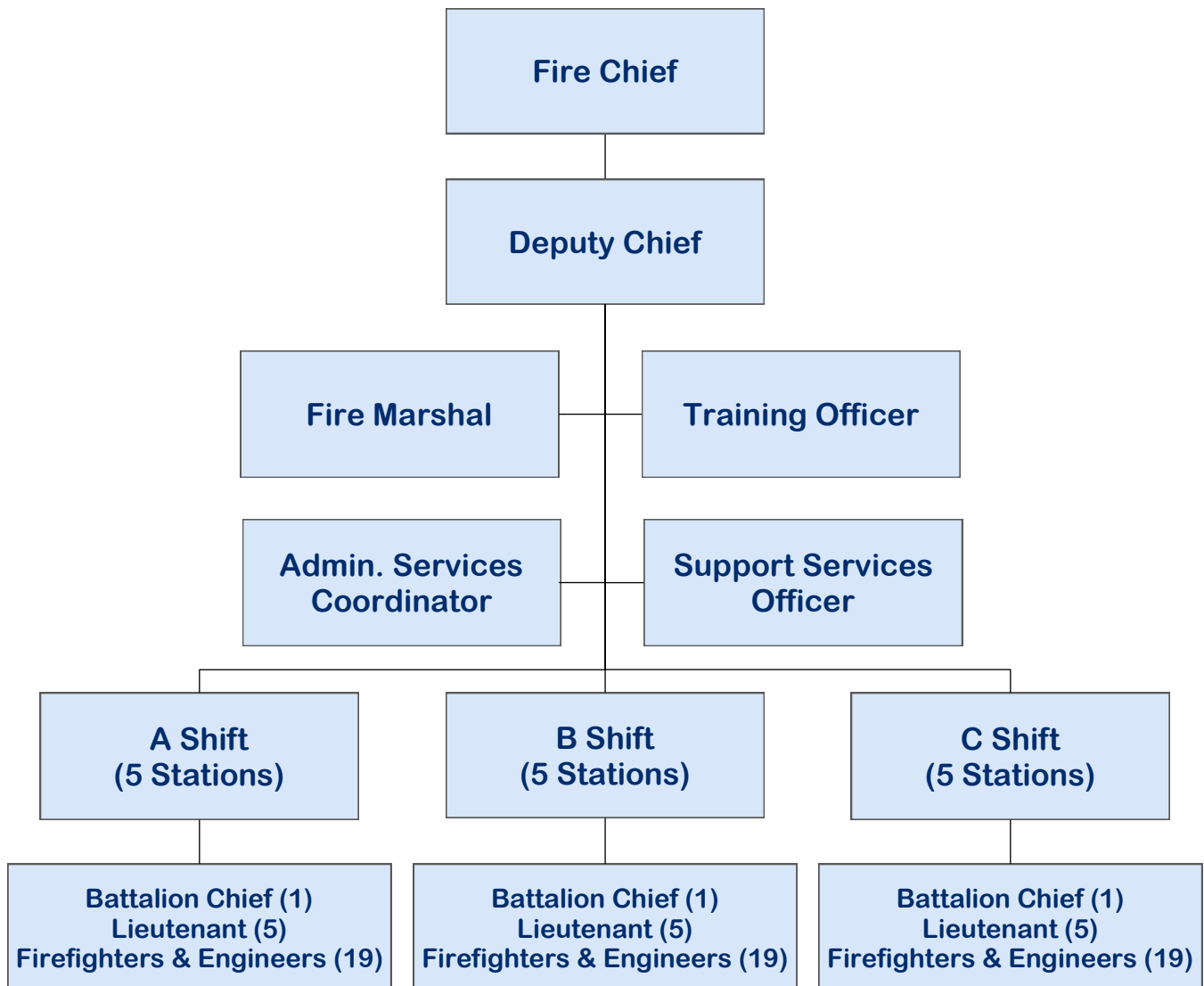
<u>PERFORMANCE MEASURES</u>	<u>Actual FY 2021</u>	<u>Actual FY 2022</u>	<u>Target FY 2023</u>	<u>Target FY 2024</u>
Maintenance cost per square foot	na	na	\$3.00	\$3.80
Cost per square foot-utilities	na	na	\$2.00	\$2.00
Facility operating cost per square foot	na	na	\$4.50	\$4.78

AUTHORIZED PERSONNEL

No personnel are currently assigned to this activity.

Fire and Rescue Department

Organization Chart



[Click here for more information](#)

Fire and Rescue

2023-2024 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 2023-2024 fiscal year.

1. FINALIZE SPECIFICATIONS FOR A NEW RESCUE, ENGINE, AND TOWER APPARATUS

The Fire & Rescue Department has coordinated with city administration to establish a long-term fire apparatus replacement schedule. This planning tool allows the department to project and prepare for future resource needs, while enabling the city to plan for large expenditures anticipated in the Equipment Replacement Fund.

Given the high cost of this equipment, the department has implemented a comprehensive apparatus maintenance program in an effort to prolong the life expectancy of our front-line trucks as long as possible without compromising safety or reliability. The goal of this program is to keep an engine apparatus in service for fifteen (15) years and a tower ladder truck in service for twenty (20) years. Other unique apparatus and equipment is replaced on an as-needed basis.

Prior to the nationwide pandemic, which has resulted in supply chain shortages and prolonged material wait times, the average manufacture time for an engine or tower apparatus was approximately eleven months. However, the timeframe from placing the order to taking delivery has now extended to between eighteen and forty-two months. Given extended production and delivery timelines, the Fire & Rescue Department will form a committee tasked with developing specifications for various apparatus needing replacement over the next 4 years and work with city administration to identify a practical purchasing plan given these extended production and delivery timelines.

Target Date: November 30, 2023

2. REVIEW AND UPDATE ALL DEPARTMENTAL JOB DESCRIPTIONS AS WELL AS THE BRENTWOOD FIRE & RESCUE DEPARTMENT ADMINISTRATIVE POLICIES AND PROCEDURES MANUAL

Fire & Rescue administration reviews all job descriptions within our department approximately every 24 months to ensure that the requirements outlined therein comply with current state and local standards. However, a comprehensive evaluation and re-write of all job descriptions has not been conducted since 2014. In FY 2024, Fire & Rescue Department staff will work with Human Resources to complete a thorough review of all job descriptions, revising and updating as required, while simultaneously completing a comprehensive review and update of the department's Administrative Policies and Procedures Manual.

Target Date: February 28, 2024

Fire and Rescue

2023-2024 Non-Routine Work Plan

3. PREPARE FOR FIRE & RESCUE DEPARTMENT REACCREDITATION

Brentwood Fire & Rescue will undertake its second full reaccreditation process in preparation for third-party appraisal in May or June of 2024. The reaccreditation process occurs on a five-year cycle. This will involve personnel from every level of the organization as we are assessed against more than 208 individual performance indicators and update our Standard of Cover reflecting five-years of aggregate data. The department will submit all required documentation to the Center for Public Safety Excellence's Commission on Fire Accreditation International in the spring of 2024 in anticipation of the peer review site visit. Staff will then appear before the Accreditation Commission in August for final disposition.

Target Date: March 31, 2024

4. COMPLETE A COST AND TECHNOLOGY ASSESSMENT AND EVALUATE PHASE I IMPLEMENTATION OF A NEW TRAFFIC SIGNAL PREEMPTION SYSTEM.

One of the challenges that emergency responders face is the volume of traffic that travels through our community on a daily basis. An important tool that helps our responders navigate more efficiency is traffic signal preemption. Preemption is a system that leverages technology to manipulate traffic signals along the path of travel, halting conflicting traffic and affording the emergency vehicle the right-of-way. This helps reduce response times and enhance traffic safety.

Brentwood's current preemption system is more than thirty years old, and the technology is no longer reliable nor supported. For several years the Traffic Operations Coordinator, has had to deactivate preemption from less-busy intersections and reallocate parts from those units to help keep our primary intersections active.

In FY 2022, the Fire & Rescue Department established a joint non-routine work goal with IT, Public Works, and the Police Department to conduct a cost and feasibility study for improving the city's traffic signal preemption system. In FY 2024, we propose to begin the next phase of this project which includes final cost assessment, exploring grant funding, identifying the required technology, and implementing Phase 1 installation covering 10 key intersections.

Target Date: June 30, 2024

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 2021	Actual FY 2022	Budget FY 2023	YTD Actual FY 2023	Budget FY 2024
Personnel Services	\$ 7,258,612	\$ 7,896,389	\$ 8,469,095	\$ 5,539,781	\$ 9,786,440
Operating Expenditures	\$ 723,574	\$ 771,486	\$ 792,440	\$ 555,293	\$ 883,990
Capital Outlay	401,500	453,807	465,700	388,324	565,760
Total	\$ 8,383,686	\$ 9,121,682	\$ 9,727,235	\$ 6,483,399	\$ 11,236,190

BUDGET COMMENTS & PERFORMANCE MEASURES

The FY 2024 Fire and Rescue budget reflects an increase of 15.5% over FY 2023. The largest contributor is Personnel Services, which reflects an increase of over \$1.3 million due to salary adjustments (and related benefits) as recommended per the City-Wide Compensation Study undertaken in late FY 2023, the addition of six (6) firefighter positions (3 budgeted for a full year and 3 budgeted for one-half the year), and a \$75,000 increase in Salaries - Other which reflects straight time salary costs for extra hours worked related to night-time callouts, leave fill-in time to maintain minimum staffing, public education events, etc. These increases are partially offset by a reduction in the OPEB contribution rates.

Operating expenditure changes include increases in Repair and Maintenance of Motor Vehicles (\$30,000) due to outsourcing most preventive maintenance work, uniforms and personal protective equipment (\$48,000) for the six new positions, non-capital computer equipment (\$10,600) including new ring-down phones at each station and two laptop computers, and miscellaneous smaller equipment items (\$35,760). The Capital Projects Fund includes funding for two vehicles (\$123,000) and various equipment (\$148,000 total) including No-Smoke exhaust retrofit of all remaining apparatus (\$70,000) and completion of a multi-year process to upgrade SCBA units (\$40,000). The contribution to the Equipment Replacement Fund is increased by \$80,000 due mainly to the addition of Engine 55 to the future replacement schedule. **Organizational Priority advanced: #2 - Ensure outstanding public safety services**

PERFORMANCE MEASURES	Actual FY 2021	Actual FY 2022	Target FY 2023	Target FY 2024
Total response time at 90th percentile	9 min. 25 sec.	9 min. 55 sec.	9 min. 0 sec.	9 min. 0 sec.
Property loss	\$1,977,932	\$2,509,599	\$1,500,000	\$2,000,000
Property saved	\$19,058,768	\$29,848,601	\$25,000,000	\$30,000,000

AUTHORIZED PERSONNEL

Position / Title	Actual FY 2021	Actual FY 2022	Budget FY 2023	Budget FY 2024
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	16	16
Firefighter & Fire Engineer/Driver	48	54	51	57
Administrative Services Coordinator	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
Total Fire and Rescue	69	75	75	81

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 2021	Actual FY 2022	Budget FY 2023	YTD Actual FY 2023	Budget FY 2024
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 75,773	\$ 86,956	\$ 83,855	\$ 50,256	\$ 84,150
Capital Outlay	-	7,280	7,500	6,650	5,000
Total	\$ 75,773	\$ 94,236	\$ 91,355	\$ 56,906	\$ 89,150

BUDGET COMMENTS & PERFORMANCE MEASURES

This budget provides for utilities, grounds and building maintenance of the facility. The FY 2024 appropriations are down slightly compared to FY 2023. This decrease is primarily due to an expected reduction in planned purchases of smaller machinery and equipment items. **Organizational Priorities advanced: #2 - Ensure outstanding public safety services; #4 Maintain highly efficient and effective governmental operations**

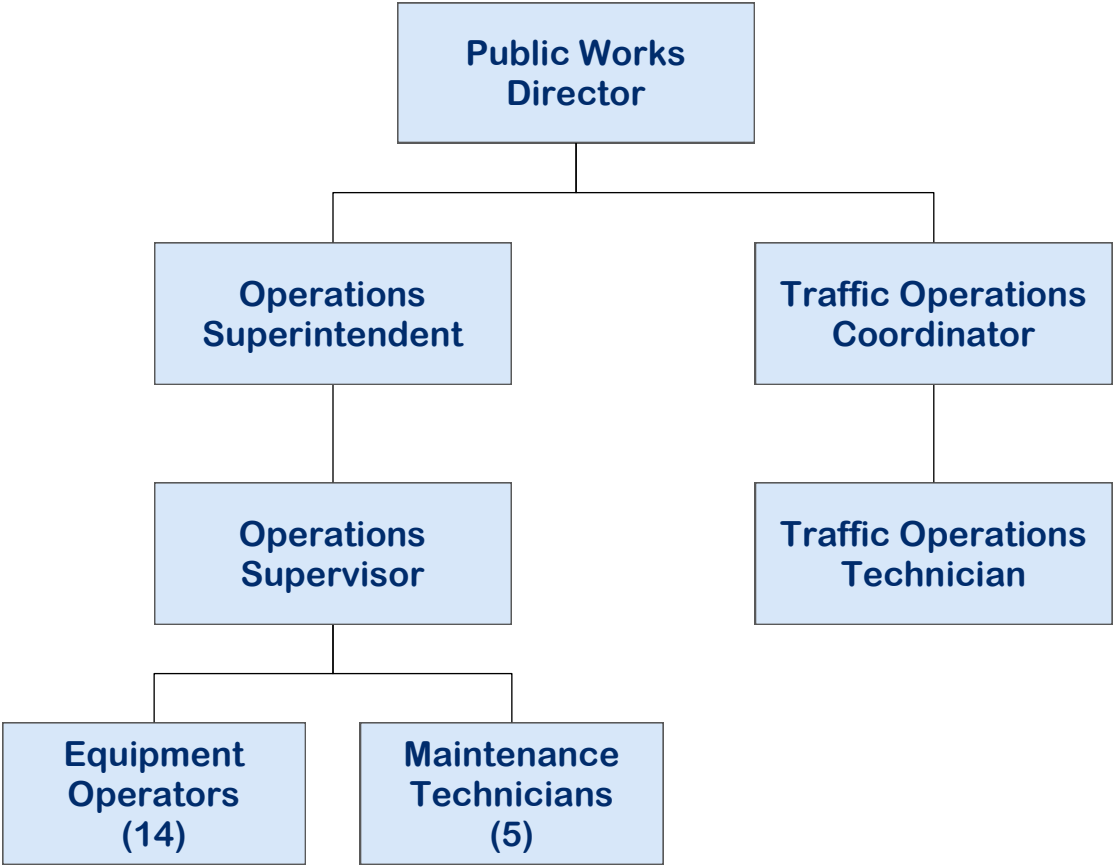
PERFORMANCE MEASURES	Actual FY 2021	Actual FY 2022	Target FY 2023	Target FY 2024
Maintenance cost per square foot	\$3.76	\$3.74	\$2.95	\$3.25
Cost per square foot-utilities	\$1.76	\$1.95	\$1.75	\$1.75
Facility operating cost per square foot	\$6.49	\$8.07	\$6.00	\$6.50

AUTHORIZED PERSONNEL

There are no staff assigned to this activity.

Public Works Department

Organization Chart



[Click here for more information](#)

Public Works

2023-2024 Non-Routine Work Plan

The Public Works Department proposes the following as its goals and objectives for the non-routine work plan for the 2023-2024 fiscal year.

1. RIGHT-OF-WAY MOWING PROGRAM

The Public Works Department has historically contracted out the routine finish mowing of City maintained rights-of-way and property. This work is typically performed every other week throughout the growing season and is budgeted to include 18-mowing cycles throughout the fiscal year. Meanwhile the Public Works Staff has performed all rough cutting 2-3 times per year of rights-of-way and City maintained property. As we have continued to incorporate newly improved areas (i.e., Ragsdale Road, Sunset Road, Franklin Road, etc.) and soon plan to add even more area (i.e., the remainder of Ragsdale Road, Murray Lane & Holly Tree Gap Roundabout, etc.), we have added to the base cost of this contract. Furthermore, with the increased costs associated with everything from labor rates, equipment maintenance and replacement, fuel, etc. we anticipate the cost to exceed \$300,000 annually in the coming years. Public Works proposes performing a cost benefit analysis of the overall mowing program, to evaluate if it would make financial sense to procure the necessary equipment and internally staff a mowing program of our own. In the study, consideration will be given to the existing level of contract mowing within Parks and whether that offers any additional opportunity for long-term cost savings.

Target Date: January 2024

2. GROUNDS MAINTENANCE EVALUATION

The Public Works Department oversees the routine seasonal maintenance of several landscaped areas either owned or maintained by the city. These areas include landscaping in the Town Center roundabout, the “wave wall” feature along the northside Maryland Way west of Franklin Road, the entrance ramp landscaping at the I-65 interchanges (Old Hickory Blvd, Concord Road, Moores Lane), and the entrance signage feature in the median strip on the southern end of Wilson Pike. Many of the shrubs and annuals planted in these locations have matured and suffered from a lack of irrigation during the hot and dry seasons. Additionally, the dramatic swing of winter temperatures that our area recently experienced has either killed or stressed many types of plant life. Public Works proposes evaluating these landscaped areas for overgrowth, damage, and lifecycle viability, and preparing a recommendation plan for replacement of landscape as needed.

Target Date: November 2023

Public Works

2023-2024 Non-Routine Work Plan

3. FLEET OPTIONS

Public Works along with most other departments have always invested significant time in evaluating options related to making wise fleet and equipment requests. Over the past couple of years procurement of certain types of vehicles and equipment has become more and more challenging. This combined with quickly escalating costs to replace vehicles and equipment, forces us to scrutinize our options even more than we have had to in the past. This may include evaluating different types of equipment, new procurement methods and policies, and certainly more strategic and advanced planning to help absorb some of the lengthy lead times associated with vehicle and equipment procurement.

Target Date: December 2023

4. EMERGENCY PREEMPTION (JOINT EFFORT)

In FY 2022, the Fire & Rescue Department established a joint non-routine goal with Technology, Public Works, and Police to conduct a cost and feasibility study for improving the city's traffic signal preemption system. In FY 2024, it is proposed to begin the next phase of this project which includes final cost assessment, exploring grant funding, identifying required technology, and implementing Phase 1 installation covering 10 key intersections.

Target Date: June 30, 2024

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 2021	Actual FY 2022	Budget FY 2023	YTD Actual FY 2023	Budget FY 2024
Personnel Services	\$ 1,628,855	\$ 1,777,686	\$ 2,075,565	\$ 1,144,977	\$ 2,133,940
Operating Expenditures	\$ 1,542,725	\$ 1,682,112	\$ 1,747,915	\$ 493,812	\$ 1,794,765
Capital Outlay	273,408	276,500	338,500	249,094	421,960
Total	\$ 3,444,988	\$ 3,736,298	\$ 4,161,980	\$ 1,887,883	\$ 4,350,665

BUDGET COMMENTS & PERFORMANCE MEASURES

The FY 2024 budget for Public Works is up 4.5% compared to FY 2023, due partly to salary adjustments (and related benefits), as recommended per the City-Wide Compensation Study completed in late FY 2023, the cost of which are partially offset by salary savings from recent staff retirements, a reduction in OPEB contributions, and a reduction in the budget for the Chipper pay supplement due to near total elimination of the use of chipper machines for brush collection.

Operating expenditure increases include \$20,100 in repair/maintenance of vehicles, machinery, and equipment, and \$15,000 in increased funding for signs/salt/stripping supplies. Capital equipment purchases totaling \$46,960 include 2 tailgate salt spreaders and 3 plow assemblies for new vehicles. The FY 2024 contribution to the Equipment Replacement Fund (\$375,000) is up \$65,000 over the FY 2023 budget. Finally, the Capital Projects and Equipment Replacement Funds includes funding for a pickup truck (\$58,000), ATV (\$23,000) and skid steer (\$103,000). **Organizational Priorities advanced: #3 - Enhance mobility; #4 - Maintain highly efficient and effective governmental operations; #7 - Preserve our water resources**

PERFORMANCE MEASURES	Actual FY 2021	Actual FY 2022	Target FY 2023	Target FY 2024
Work orders completed within two weeks	97%	98%	97%	98%
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 2021	Actual FY 2022	Budget FY 2023	Budget FY 2024
Public Works Director	1	1	1	1
Operations Superintendent	1	1	1	1
Supervisor of Operations	0	1	1	1
Equipment Operator I, II & III	10	14	14	14
Maintenance Technician	<u>10</u>	<u>5</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 2021	Actual FY 2022	Budget FY 2023	YTD Actual FY 2023	Budget FY 2024
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 43,192	\$ 69	\$ -	\$ -	\$ -
Capital Outlay	69,263	44,630	50,000	20,105	50,000
Total	\$ 112,455	\$ 44,699	\$ 50,000	\$ 20,105	\$ 50,000

BUDGET COMMENTS & PERFORMANCE MEASURES

In FY 2024, funding of \$50,000 for smaller stormwater projects remains unchanged from what was provided in FY 2023. Projects funded here are typically identified during the year, limited in scope, and are completed in the drier summer months, often with city staff. It should be noted that the Capital Projects Fund includes \$2,250,000 to fund implementation of initial capital projects identified by the first phase of the stormwater master plan study and to continue addressing needed rehabilitation of aging storm drain infrastructure in the public right of way and platted drainage easements. **Organizational Priority advanced: #7 - Preserve our water resources**

PERFORMANCE MEASURES	Actual FY 2021	Actual FY 2022	Target FY 2023	Target FY 2024
Percent of outlet ditches cleaned annually	3%	4%	3%	4%
Percent of time storm drain system operates as designed for storm events	90%	93%	93%	94%

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 2021	Actual FY 2022	Budget FY 2023	YTD Actual FY 2023	Budget FY 2024
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 390,446	\$ 418,564	\$ 420,000	\$ 294,306	\$ 213,000
Capital Outlay	-	-	-	-	-
Total	\$ 390,446	\$ 418,564	\$ 420,000	\$ 294,306	\$ 213,000

BUDGET COMMENTS & PERFORMANCE MEASURES

The FY 2024 budget reflects a significant decrease of \$210,000 in electric utility charges due to the LED retrofit project. This remaining budget amount includes expected electric service charges, remaining utility investment charges, and a maintenance allowance. Note that there is a corresponding increase within the Debt Service Fund to pay principal and interest expenses related to the approximately \$3.0 million borrowed for the LED retrofit project. **Organizational Priority advanced: #3 - Enhance mobility; #4 - Maintain highly efficient and effective governmental operations**

<u>PERFORMANCE MEASURES</u>	<u>Actual FY 2021</u>	<u>Actual FY 2022</u>	<u>Target FY 2023</u>	<u>Target FY 2024</u>
Percent of street lights repaired within ten (10) days of being reported	25%	25%	30%	80%

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 2021	Actual FY 2022	Budget FY 2023	YTD Actual FY 2023	Budget FY 2024
Personnel Services	\$ 145,382	\$ 203,966	\$ 250,425	\$ 156,410	\$ 268,495
Operating Expenditures	\$ 171,658	\$ 153,436	\$ 196,795	\$ 143,357	\$ 213,170
Capital Outlay	15,000	16,000	61,720	17,250	41,995
Total	\$ 332,039	\$ 373,403	\$ 508,940	\$ 317,017	\$ 523,660

BUDGET COMMENTS & PERFORMANCE MEASURES

The FY 2024 budget shows an increase of 2.9% over FY 2023. Personnel Services are budgeted at a 7.2% increase over FY 2023, due to salary adjustments (and related benefits) recommended per the City-wide Compensation Study completed in late FY 2023. The increase is partially offset by a reduced OPEB contribution based on the 2023 actuarial valuation, as well as lower CDL and transportation supplements. As with other City departments with personnel, no increase is proposed for the health insurance line item or TCRS retirement contribution rates.

One-time purchases in the operating expenditures include a 16,450' spool of 96-ct fiber optic cable (\$14,500) and fifty (50) replacement backup batteries for intersection cabinets (\$10,500).

The Capital Projects Fund includes \$910,000 in FY 2024 signalization projects. These include video detection systems at various intersections, battery backups and cabinets, replacement of remaining older signal controllers, and other miscellaneous equipment (\$125,000). Also included is funding related to the CMAQ grant project to update signal timing plans (\$425,000), and a potential signal preemption pilot project in partnership with CISCO Systems (\$360,000). **Organizational Priorities advanced: #3 - Enhance mobility**

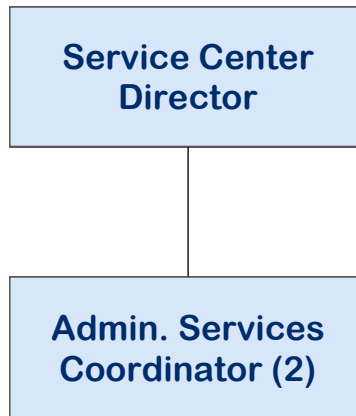
PERFORMANCE MEASURES	Actual FY 2021	Actual FY 2022	Target FY 2023	Target FY 2024
Percent of traffic signals repaired within 24 hours of being reported	100%	100%	100%	100%

AUTHORIZED PERSONNEL

Position / Title	Actual FY 2021	Actual FY 2022	Budget FY 2023	Budget FY 2024
Traffic Operations Coordinator	1	1	1	1
Traffic Operations Technician	1	1	1	1
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 2021	Actual FY 2022	Budget FY 2023	YTD Actual FY 2023	Budget FY 2024
Personnel Services	\$ 129,056	\$ 138,130	\$ 142,700	\$ 91,086	\$ 170,335
Operating Expenditures	\$ 221,823	\$ 257,735	\$ 285,600	\$ 179,312	\$ 298,500
Capital Outlay	-	-	-	-	-
Total	\$ 350,878	\$ 395,865	\$ 428,300	\$ 270,398	\$ 468,835

BUDGET COMMENTS & PERFORMANCE MEASURES

The FY 2024 budget reflects a 9.4% increase over FY 2023, largely related to increased personnel costs. This is a result of salary adjustments (and related benefits) recommended by the City-wide Compensation Study completed in late FY 2023, and position changes. The Receptionist position (pay Grade GE-B) was eliminated and an Administrative Services Coordinator (pay grade E-GE) was added. The new position will be better able to assist the departments at the Service Center with administrative tasks that are currently handled by senior staff. The Receptionist position in pay grade B-GE was eliminated. These increases are partially offset by the reduction in OPEB contributions for all departments with assigned staffing. As with other City departments with personnel, no increase is proposed for the health insurance line item or TCRS retirement contribution rates.

Operating expenditures are expected to grow 4.5%, the majority of which due to increases in landscape maintenance costs that are accounted for in R/M Grounds (\$7,000). Other minor adjustments in operating costs include \$3,500 in increased utility costs and a \$3,000 increase in R/M HVAC and Plumbing. **Organizational Priority advanced: #4 - Maintain highly efficient and effective governmental operations**

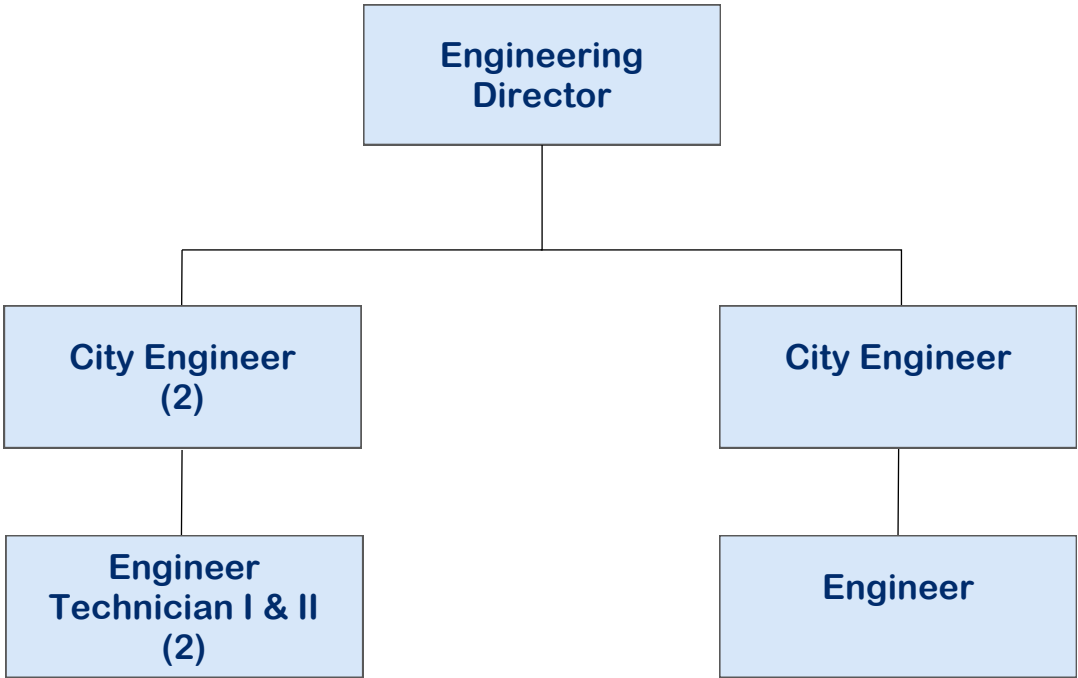
PERFORMANCE MEASURES	Actual FY 2021	Actual FY 2022	Target FY 2023	Target FY 2024
Maintenance cost per square foot	\$2.64	\$3.42	\$3.55	\$3.70
Utilities cost per square foot	\$1.55	\$1.48	\$1.55	\$1.60
Facility operating cost per square foot	\$3.36	\$3.59	\$3.75	\$3.90

AUTHORIZED PERSONNEL

Position / Title	Actual FY 2021	Actual FY 2022	Budget FY 2023	Budget FY 2024
Administrative Services Coordinator	1	1	1	2
Receptionist	<u>1</u>	<u>1</u>	<u>1</u>	<u>0</u>
Total Service Center	2	2	2	2

Engineering Department

Organization Chart



[Click here for more information](#)

Engineering

2023-2024 Non-Routine Work Plan

The Engineering Department proposes the following as its goals and objectives for the non-routine work plan for the 2023-2024 fiscal year.

1. **IMPLEMENTATION OF INITIAL STORMWATER MASTER PLAN CIP PROJECTS**

With completion of the Tier 1 drainage master plan work, several projects have been identified for implementation. The next step in implementing these projects is procurement of engineering design services to prepare projects for construction. Coordination with the Public Works Department for identified city maintenance projects will also be completed. As further funds are allocated for stormwater assessments in the remaining tiers, additional projects will be added to the CIP.

Target Date: December 2023 for completion of design for initial projects

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

The city recently received a new storm water permit from the Tennessee Department of Environment and Conservation (TDEC) 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: June 30, 2024

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 2024

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

The Fiscal Year 2024-2029 CIP includes five (5) capital transportation projects in various stages of project development that are anticipated to be let to construction over the next six (6) years. In reviewing the total construction expenditures, on-call construction engineering and inspection (CEI) services contracts are 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 2023

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 2021	Actual FY 2022	Budget FY 2023	YTD Actual FY 2023	Budget FY 2024
Personnel Services	\$ 762,224	\$ 720,274	\$ 897,410	\$ 494,107	\$ 990,740
Operating Expenditures	\$ 52,224	\$ 71,082	\$ 111,200	\$ 29,079	\$ 126,135
Capital Outlay	-	-	-	-	-
Total	\$ 814,448	\$ 791,356	\$ 1,008,610	\$ 523,186	\$ 1,116,875

BUDGET COMMENTS & PERFORMANCE MEASURES

The FY 2024 Engineering budget provides for a 10.7% increase over FY 2023. Personnel Services has increased 10.4% due to the salary adjustments (and related benefits) recommended per the City-wide Compensation Study completed in late FY 2023. The increase is partially offset by a reduced OPEB contribution based on the actuarial study completed in early 2023. No new positions are proposed for FY 2024, and no increase is proposed for the health insurance or TCRS retirement contribution rates.

Operating expenditures are up 13.4%, led by a \$20,000 increase in MS4 stormwater compliance and related stream assessment costs. No new vehicles or other capital costs are anticipated in FY 2024. **Organizational Priorities advanced: #1 - Preserve our community and manage growth responsibly; #3 - Enhance mobility; #7 - Preserve our water resources**

PERFORMANCE MEASURES	Actual FY 2021	Actual FY 2022	Target FY 2023	Target FY 2024
Grading permit reviews within two weeks of complete submittal.	na	95%	100%	100%
Subdivision reviews within four weeks of complete submittal.	na	100%	100%	100%
Perform monthly MS4 and active construction project inspections.	na	100%	100%	100%
Administer CIP program with monthly updates of scope, schedule, and budget.	na	90%	100%	100%

AUTHORIZED PERSONNEL

Position / Title	Actual FY 2021	Actual FY 2022	Budget FY 2023	Budget FY 2024
Engineering Director	1	1	1	1
City Engineer	2	3	3	3
Engineer	0	0	1	1
Capital Projects Coordinator	1	0	0	0
Engineering Technician I & II	<u>1</u>	<u>1</u>	<u>2</u>	<u>2</u>
Total Engineering	5	5	7	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 2021	Actual FY 2022	Budget FY 2023	YTD Actual FY 2023	Budget FY 2024
Personnel Services	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	\$ 15,000
Operating Expenditures	\$ 75,425	\$ 75,498	\$ 98,315	\$ -	\$ 103,230
Capital Outlay	-	-	-	-	-
Total	\$ 90,425	\$ 90,498	\$ 113,315	\$ -	\$ 118,230

BUDGET COMMENTS & PERFORMANCE MEASURES

The FY 2024 budget reflects an increase of \$4,915 (4.3%) in the cost of Animal Control services from Williamson County. 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. **Organizational Priority advanced: Maintain highly efficient and effective governmental operations**

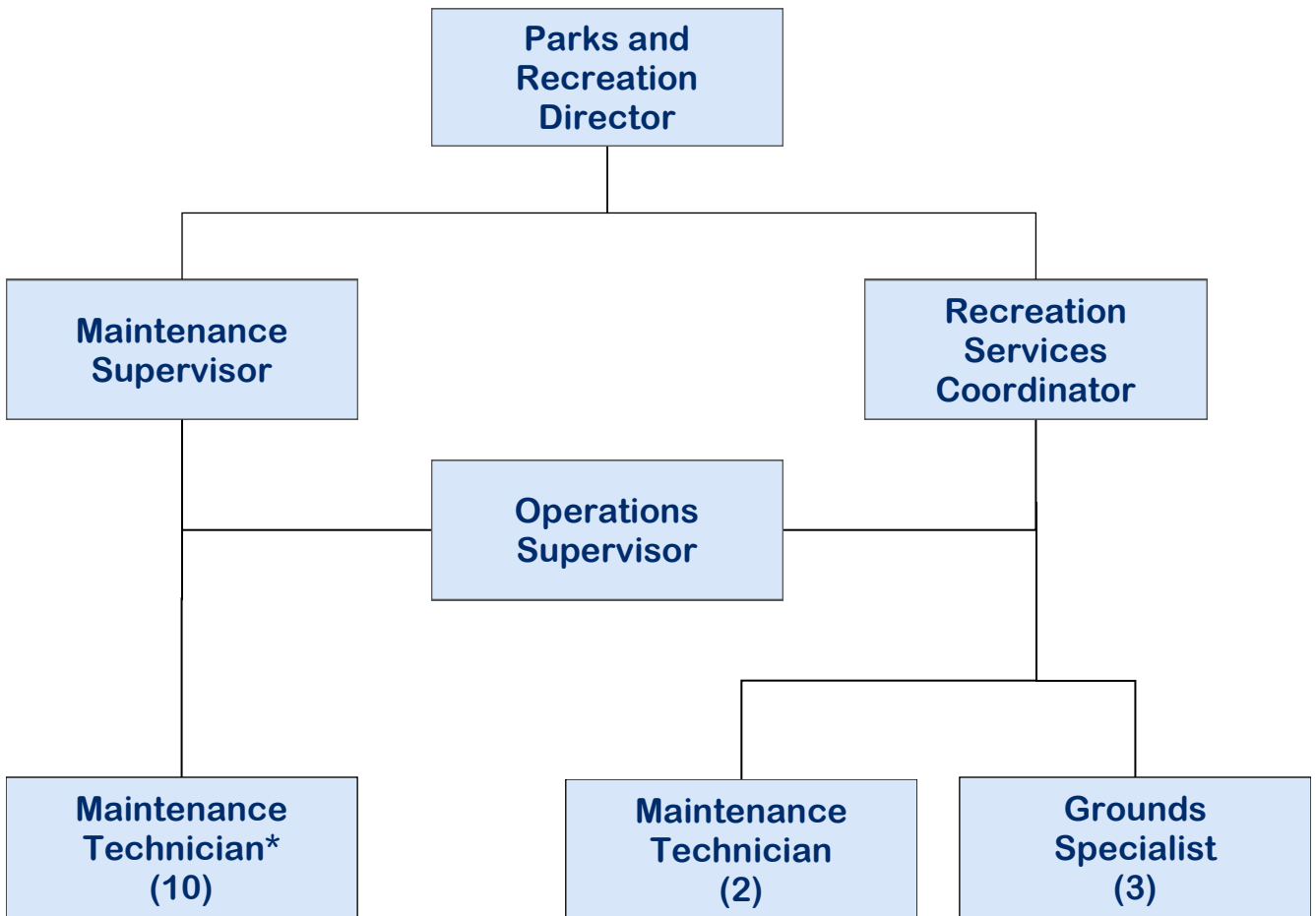
<u>PERFORMANCE MEASURES</u>	<u>Actual FY 2021</u>	<u>Actual FY 2022</u>	<u>Target FY 2023</u>	<u>Target FY 2024</u>
Health services refused because lack of income	None	None	None	None
Percent of individuals seeking services to individuals actually served	100%	100%	100%	100%

AUTHORIZED PERSONNEL

There are no staff assigned to this activity.

Parks and Recreation Department

Organization Chart



[Click here for more information](#)

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

Parks and Recreation

2023-2024 Non-Routine Work Plan

The following Parks and Recreation Department non-routine goals and objectives are proposed for fiscal year 2023-2024.

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**
 - Fence Replacement
 - Amphitheater Settling
 - Painting of Roof at 4-plex 2
 - Potential Installation of Artificial Turf on fields 7 & 8

- Granny White Park**
 - Resurfacing of Tennis Court
 - Sunshades at Tennis Courts

- Smith Park**
 - Mountain Biking Trails RFP Review & Construction
 - Painting of Restroom

- Owl Creek**
 - Dredging of retention pond
 - Drainage work around playground

- Primm Park**
 - Staining restroom
 - Applying Epoxy Floor in restroom

- River Park**
 - Fence replacement

- Windy Hill**
 - Playground RFP

Target Dates: Ongoing through June 30, 2024

2. WINDY HILL CONSTRUCTION

Staff will oversee the construction of the park. The project will be bid in the early part of summer with tentative schedule to have construction begin fall of 2023 with completion by fall of 2024. (FY 2025).

Target Date: Ongoing through fall 2024

Parks and Recreation

2023-2024 Non-Routine Work Plan

3. INDOOR RACQUET FACILITY - CROCKETT PARK

With the closure of the Maryland Farms YMCA there is an identified need for more tennis courts built in the area. Through ongoing discussions with Williamson County, the potential for an indoor racquet facility within Crockett Park is under consideration. While final decisions regarding partnership with the County are still pending, it is expected that the City will be the lead agency with respect to overseeing the engineering of this project throughout the rest of the calendar year with construction to begin in early part of 2024 and completion by late calendar year 2024.

Target Dates: Ongoing through 2024

4. MOWING CONTRACT REVIEW

As part of the Public Works Department non-routine work plan, they plan to evaluate the right-of-way mowing program to determine whether there is a cost advantage to doing some or all of that work in-house. As part of this evaluation, consideration will be given to the existing level of contract mowing within Parks and whether that offers any additional opportunity for long-term cost savings. Regardless of the outcome of this evaluation, Parks staff will update our mowing database in preparation of soliciting bids for the following fiscal year.

Target Date: January 2024

5. FEE STRUCTURE REVIEW

The department will review the current fee structure related to athletic facilities, shelter rentals, etc. to ensure that we are within the market for all services provided. The fee structure was last reviewed in 2017. Staff will review and submit recommendations by December to allow for any potential increases to take effect before the spring season in 2024.

Target Dates: December 15, 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 2021	Actual FY 2022	Budget FY 2023	YTD Actual FY 2023	Budget FY 2024
Personnel Services	\$ 1,403,809	\$ 1,404,816	\$ 1,808,445	\$ 947,209	\$ 1,840,020
Operating Expenditures	\$ 945,005	\$ 1,034,056	\$ 1,253,195	\$ 828,807	\$ 1,334,005
Capital Outlay	82,458	48,862	115,500	39,658	59,000
Total	\$ 2,431,271	\$ 2,487,734	\$ 3,177,140	\$ 1,815,674	\$ 3,233,025

BUDGET COMMENTS & PERFORMANCE MEASURES

The FY 2024 budget is 1.8% higher than the FY 2023 budget. Personnel Services is 1.8% higher than 2023, due to salary adjustments (and related benefits) recommended by the City-wide Compensation Study completed in late FY 2023. The effect of these changes is somewhat mitigated due to turnover in senior staff and fewer CDL supplements than budgeted in 2023. The only change in personnel proposed for FY 2024 is a title change from Maintenance Worker and Senior Maintenance Worker to Maintenance Technician and Senior Maintenance Technician. There is no associated salary change.

Operating expenditures will increase 2.5%, led by a \$50,000 increase in funding for the Fifty Forward Martin Center for one year. For the YMCA, a second contribution of \$50,000 is provided as part of the City's commitment to the Concord Road facility expansion. R/M Grounds will increase \$15,000 due to industry price increases, and capital equipment to be purchased will include aluminum carport-style equipment covers (\$15,000), and a V-box salt spreader (\$6,000).

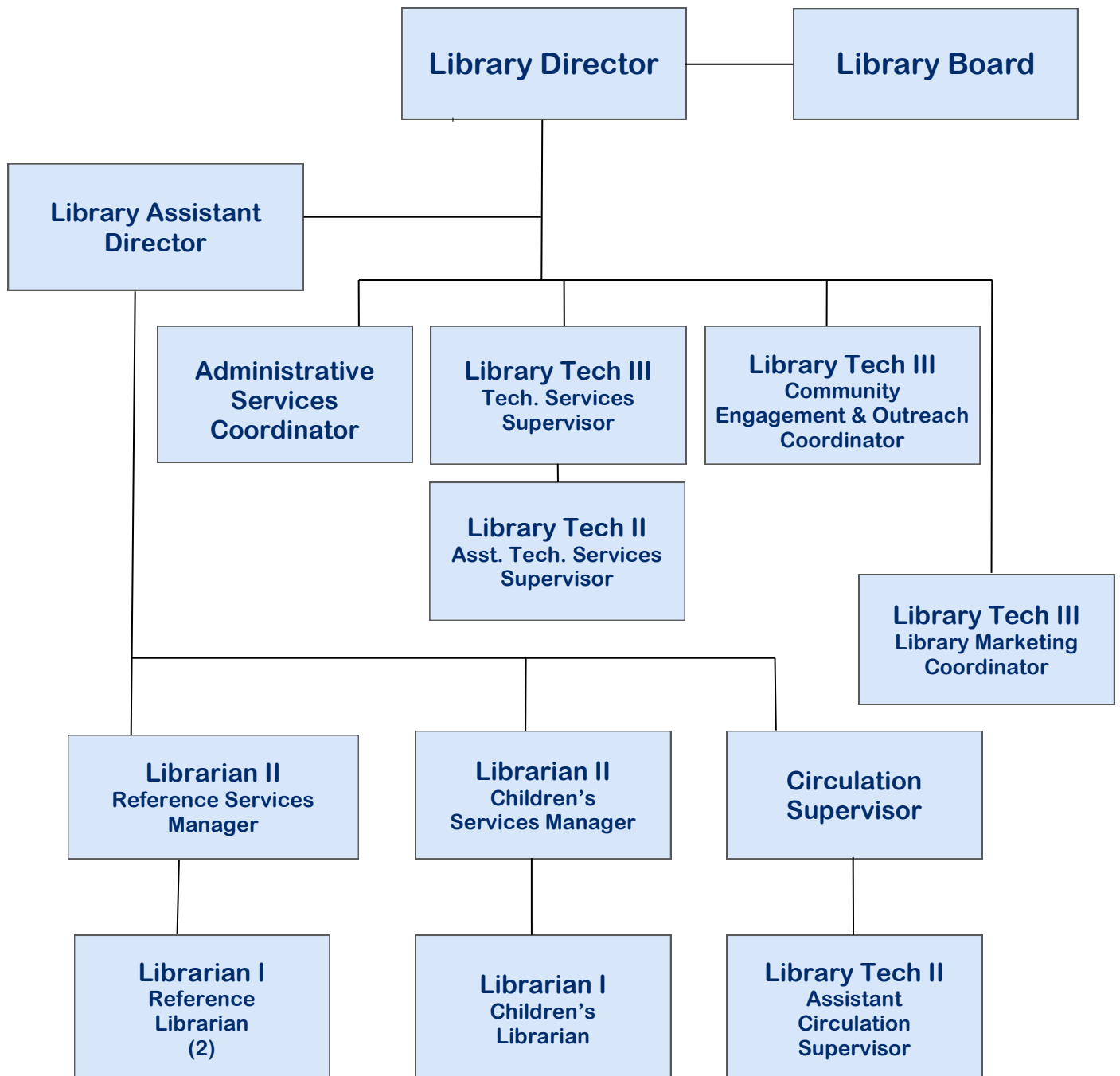
A few of the larger projects in the Capital Projects Fund will include a potential indoor tennis/pickle ball facility at Crockett Park (\$4.5 million), construction of Windy Hill Park (\$3.25 million), two additional turf fields at Crockett Park (\$600,000), Smith Park mountain bike trail (\$180,000), and replacement windows at the Boiling Spring Academy (\$175,000). **Organizational Priority advanced: #5 - Provide excellent parks and cultural facilities**

PERFORMANCE MEASURES	Actual FY 2021	Actual FY 2022	Target FY 2023	Target FY 2024
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	134/12	136/12	136/12	138/12

AUTHORIZED PERSONNEL

Position / Title	Actual FY 2021	Actual FY 2022	Budget FY 2023	Budget FY 2024
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	1	1
Grounds Specialist I & II	4	4	3	3
Maintenance Technician	<u>9</u>	<u>9</u>	<u>12</u>	<u>12</u>
Total Parks	16	16	19	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.

[Click here for more information](#)

Public Library

2023-2024 Non-Routine Work Plan

The Library proposes the following as its goals and objectives for the non-routine work plan for the 2023-2024 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 are completed. Remaining focus areas include (in no specific order): a) a coffee and food offering; b) furniture upgrades or replacements in the main room to provide more seating while preserving privacy; and c) 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, 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 2024.

Target Date: May 31, 2024

2. EXPAND COMMUNITY OUTREACH

Outreach in the community has been a focus of the Library over the past few years and is an area we plan to continue expanding in FY 2024. Staff have been successful with special needs centers as well senior centers. While the Library has developed relationships with schools, we hope to begin working with PTOs. Other plans include seeking regular visits and educational opportunities with senior and memory care centers, the YMCA, civic organizations such as the Rotary Clubs in Brentwood, utilizing our current connection to Williamson Inc. to broaden education for businesses and reaching the real estate associations. We would also target daycares and afterschool programs and find ways to be part of daily living. Participating in community events with booths that assist in library card registration and educating the community about our collections, spaces, and services is one of the focuses this year. Part of that would be to always remind those not aware of what the Library can offer them is just in their backyard.

Target Date: May 31, 2024

3. LONG RANGE PLANNING FOR TECHNOLOGY COSTS AND PROJECTS

As part of the Library Strategic Plan approved by the City Commission, the Library, partnering with the City's IT department and maintenance staff, will explore several potential technology projects to determine implementation costs and conduct a cost/benefit analysis for each. These potential projects include:

- 24/7 automated "Branch" Library
- Outdoor "Holds" locker system for after-hours pickup of reserved materials
- Updated self-checkout systems with integrated calendar capability, program registration, and room reservations
- Potential indoor automated material handler ("Bookie Monster")
- Replacement and expansion of the drive-up automated material handler

Target Date: May 31, 2024

4. CHILDREN'S LIBRARY REDESIGN PROJECT

The children's space was redesigned in 2009 to incorporate a fairytale aesthetic that invites imagination and excitement. We wish to further this vision by redeveloping and reorganizing the shelving within that space. Our intent is for families to find items more easily on the shelves, create a flow of the content to move by age group instead of at random, and to encourage new seating and interactive areas for families, tutors, and students. New collections will be developed such as early elementary to support the elementary programming as well as a parenting collection to support Brentwood families. The children's library would still have the beautiful murals and educational environment, but reorganization and furniture improvements may assist parents and children in their search for materials.

Target Date: May 31, 2024

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 2021	Actual FY 2022	Budget FY 2023	YTD Actual FY 2023	Budget FY 2024
Personnel Services	\$ 1,483,329	\$ 1,708,700	\$ 1,707,255	\$ 1,107,889	\$ 1,958,730
Operating Expenditures	\$ 1,058,536	\$ 1,186,364	\$ 1,218,150	\$ 751,164	\$ 1,242,075
Capital Outlay	-	6,990	-	-	-
Total	\$ 2,541,866	\$ 2,902,054	\$ 2,925,405	\$ 1,859,054	\$ 3,200,805

BUDGET COMMENTS & PERFORMANCE MEASURES

The 2024 Library budget reflects an overall 9.4% increase from FY 2023. Personnel Services have increased 14.7% (\$251,475) as a result of salary adjustments (and related benefits), as recommended per the City-wide Compensation Study undertaken in FY 2023. As with other City departments, no increase is proposed for the health insurance line item or TCRS retirement contribution rates. In FY 2023, a mid-year position change eliminated 4 part-time positions and added a Librarian I and a Library Technician II. Those changes are accounted for below, and no position changes are proposed for FY 2024.

Operating expenditures in FY 2024 will increase 2% (\$23,925). Computer Services reflects a \$41,000 increase largely to reclassifying software expenses from Other Professional Services to Computer Services (\$27,700), and changes in Microsoft license pricing (\$12,000). Other professional services shows a cooresponding decrease for the software. Other increases include electricity (\$10,000), R/M Grounds (\$6,900), R/M Machinery and Equipment (\$6,600) 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). **Organizational Priority advanced: #5 - Provide excellent parks and cultural facilities**

PERFORMANCE MEASURES	Actual FY 2021	Actual FY 2022	Target FY 2023	Target FY 2024
Annual items checked out	839,210	738,345	850,000	750,000
Program Attendance	19,003	28,729	25,000	30,000
Volunteer work hours contributed	7,684	8,450	9,000	9,000

AUTHORIZED PERSONNEL

Position / Title	Actual FY 2021	Actual FY 2022	Budget FY 2023	Budget FY 2024
Library Director	1	1	1	1
Assistant Library Director	0	0	1	1
Library Services Supervisor	1	1	0	0
Librarian I and II	3	3	4	5
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>4</u>	<u>5</u>
Total Library	12	12	12	14

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 2021	Actual FY 2022	Budget FY 2023	YTD Actual FY 2023	Budget FY 2024
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	\$ 4,785	\$ 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	\$ 238,785	\$ 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 2024 budget provides \$244,400 for education, the same as approved in FY 2023, 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 \$6.52 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 2021	Actual FY 2022	Budget FY 2023	YTD Actual FY 2023	Budget FY 2024
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 2024 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. **Organizational Priority advanced: Maintain highly efficient and effective governmental operations**

PERFORMANCE MEASURES	*Actual FY 2021	Actual FY 2022	Target FY 2023	Target FY 2024
Avg. Brentwood household income *	\$226,727	N/A	\$222,000	\$233,000
Median Brentwood household income *	\$165,948	N/A	\$164,000	\$170,000
Mean Williamson household income *	\$160,511	N/A	#N/A	\$165,000
Median Williamson household income **	\$117,927	N/A	#N/A	\$121,000

* Source: U.S. Census Bureau, American Communities Survey, 2021 (published September 2022), inflation adjusted dollars

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 2021	Actual FY 2022	Budget FY 2023	YTD Actual FY 2023	Budget FY 2024
Personnel Services	\$ 27,344	\$ 39,949	\$ 43,690	\$ 35,067	\$ 41,825
Operating Expenditures	134,652	153,620	158,080	111,620	182,250
Capital Outlay	-	-	-	-	-
Total	\$ 161,996	\$ 193,569	\$ 201,770	\$ 146,687	\$ 224,075

BUDGET COMMENTS & PERFORMANCE MEASURES

The COVID-19 pandemic that began impacting Middle Tennessee in early March 2020, required 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's 2020, 2021, and 2022 was -\$5,295, \$29,988, and \$44,506, respectively.

In June of 2022, the City increased the rental rates at both homes by varying amounts, and in February 2023, the cleaning rates went up \$100 at Ravenswood Mansion and \$50 at the Cool Springs House. With the post-COVID bump in events now behind us, both events held and bookings received have returned to pre-COVID levels. Net income is projected at \$26,000, which is less than the targeted \$45,000 due largely to FY 2023 salary increases, the transportation supplement, and repair/maintenance costs already \$25,000 higher than FY 2022.

FY 2023 combined rental revenues were budgeted at \$295,000, and year-end projections as of the March 31st are \$280,000. FY 2024 is budgeted at \$300,000. A reduced reliance on part-time staff in FY 2024 should improve net income, which is again targeted at \$45,000. The Facilities Maintenance Fund (FMF) will provide \$15,000, \$75,000, and \$185,000 in FY 2024 for renewal projects at the Cool Springs House, Ravenswood, and Boiling Spring Academy (BSA), respectively. Of that amount, \$175,000 for the windows at the BSA is subject to a 2023 FYE transfer of General Fund excess revenues to the FMF. **Organizational Priority advanced: #5 - Provide excellent parks and cultural facilities**

PERFORMANCE MEASURES	Actual FY 2021	Actual FY 2022	Target FY 2023	Target FY 2024
Cool Springs House Rental Revenue	\$74,120	\$98,843	\$95,000	\$100,000
Cool Spring House Number of Bookings	96	127	100	100
Ravenswood Mansion Rental Revenue	\$138,873	\$175,927	\$200,000	\$200,000
Ravenswood Mansion Number of Bookings	67	83	85	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 2021	Actual FY 2022	Budget FY 2023	YTD Actual FY 2023	Budget FY 2024
Debt Service Fund	\$ 6,061,600	\$ 2,995,000	\$ 3,095,000	\$ 3,095,000	\$ 3,195,000
Municipal Center Fund	695,000	695,000	740,000	740,000	740,000
ECD fund	484,700	484,700	488,000	488,000	533,000
Equipment Repl. Fund	770,000	785,000	-	-	-
Retiree Benefits Fund	25,000	25,000	25,000	25,000	25,000
Capital Projects Fund	5,655,000	9,100,000	-	-	-
Capital Projects (Fund Bal.)	5,000,000	-	-	-	-
Facilities Maintenance Fund	1,305,000	545,000	350,000	350,000	350,000
Total	\$ 19,996,300	\$ 14,629,700	\$ 4,698,000	\$ 4,698,000	\$ 4,843,000

BUDGET COMMENTS & PERFORMANCE MEASURES

In FY 2024, a \$3,195,000 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 2023 to help cover debt service requirements associated with the 2023 \$7.7 million bond issue for park and road improvements, as well as the streetlight LED retrofit project. Future increases are not expected absent the issuance of additional debt.

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 unchanged from over FY 2023.

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 \$533,000 is needed in FY 2024, an increase of \$45,000 to cover the rising cost of emergency communication services.

In FY 2024, 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 2023. Beyond these operating transfers, special 2023 FYE transfers are anticipated to the Capital Projects Fund, Facilities Maintenance Fund, and Equipment Replacement Fund in the amounts of \$13,375,000, \$640,000, and \$970,000, respectively, to fund capital improvements and equipment purchases in FY 2024.

The FY 2024 transfer to the Post Employment (Retiree) Benefits Fund of \$25,000 is the same amount as FY 2023. 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 2024 has increased by \$204,000 from \$2,143,000 to \$2,347,000. Increased transfers from departments include Technology (\$50,000), Public Works (\$65,000), Fire Rescue (\$80,000), Police (\$32,000), Traffic (\$500), and Parks (\$1,500). The increase in 2024 is due to new additions to the fleet in 2023 that are now added to the replacement schedule, and inflation.

Two Parks vehicles ordered in FY 2023 are included in FY 2024 due to delivery delays (\$160,000). Also in 2024 are (9) replacement vehicles in Police (\$460,000). Technology expenditures will total \$615,000, to include replacement computers, mobile data laptops, cameras, switches, routers, software, etc.

A 2023 FYE transfer of \$970,000 from the General Fund to the Equipment Replacement fund will pay for initial acquisition of (4) Tahoes in PD (\$225,000), a network switch at City Hall (\$35,000), (4) air packs (\$40,000), skidsteer (\$105,000), (7) handheld radios (\$60,000), and \$500,000 in supplemental funding to help offset price escalation for the existing vehicle and heavy equipment fleet.

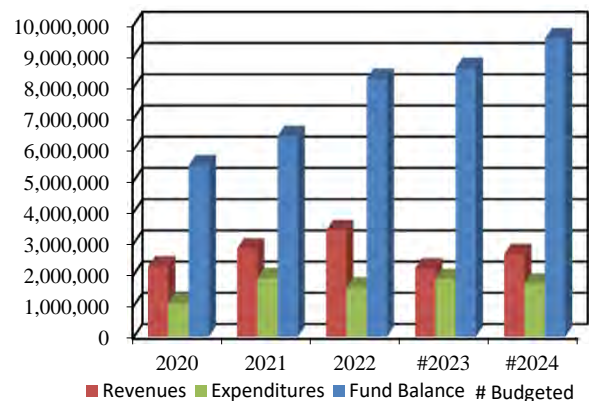
SUMMARY

	Actual FY 2021	Actual FY 2022	Budget FY 2023	YTD Actual FY 2023	Budget FY 2024
Revenues					
Other Financing Source	\$ 2,614,500	\$ 3,323,081	\$ 2,143,000	\$ 2,199,470	\$ 2,347,000
Uses of Money and Property	206,736	83,268	45,000	482,158	300,000
Total Revenues	<u>\$ 2,821,236</u>	<u>\$ 3,406,349</u>	<u>\$ 2,188,000</u>	<u>\$ 2,681,628</u>	<u>\$ 2,647,000</u>
Expenditures					
Non Capital Outlay	\$ 218,406	\$ 58,571	\$ 231,000	\$ 19,600	\$ 290,000
Capital Outlay	1,655,225	1,520,409	1,612,000	2,011,576	1,410,000
Total Expenditures	<u>\$ 1,873,632</u>	<u>\$ 1,578,980</u>	<u>\$ 1,843,000</u>	<u>\$ 2,031,176</u>	<u>\$ 1,700,000</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 2023 funding included: miscellaneous repairs at various City parks, replacement of carpet in areas not covered by the insurance claim at the Library, exterior brick repairs and snow guards at the Service Center, and replacement of the Veeder Root fuel monitoring systems at City Hall, Service Center, and Station 4. For FY 2024, an operating transfer of \$350,000 will be provided from the General Fund, which is unchanged from FY 2023. FY 2024 expenditures will include placeholder funding for extraordinary maintenance that may arise at Station 2 and 4 (\$45,000), Library (\$105,000), Cool Springs House (\$15,000) and Service Center (\$50,000). Also included is bikeway maintenance (\$50,000), diesel fuel tank replacement (\$215,000) at the Service Center, and front porch repairs at Ravenswood Mansion (\$75,000). Various park projects will total \$610,000 from Facilities Maintenance (such as amphitheater settling at Crockett Park, tennis court resurfacing at Granny White Park, window replacement at Boiling Spring Academy, painting the bathroom roof at Smith Park, boardwalk replacement at Owl Creek Park, etc.). A transfer of excess revenues (\$640,000) from the General Fund to the Facilities Maintenance Fund at 2023 FYE will provide additional funding for the fuel tank replacement at the Service Center, windows at Boiling Spring Academy, and \$400,000 for future projects.

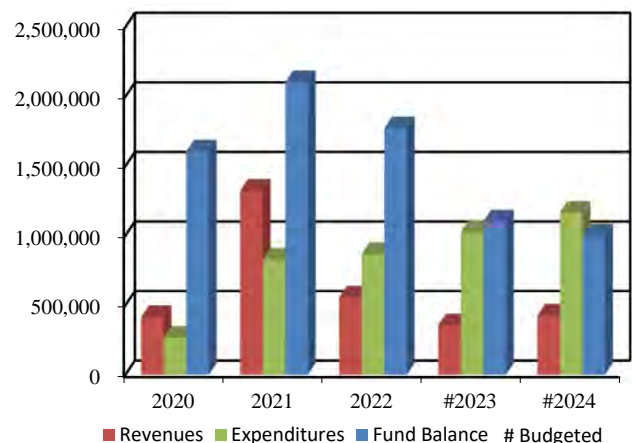
SUMMARY

	Actual FY 2021	Actual FY 2022	Budget FY 2023	YTD Actual FY 2023	Budget FY 2024
Revenues					
Other Financing Source	\$ 1,305,000	\$ 545,000	\$ 350,000	\$ 350,000	\$ 350,000
Uses of Money and Property	18,354	8,574	5,000	40,413	75,000
Total Revenues	\$ 1,323,354	\$ 553,574	\$ 355,000	\$ 390,413	\$ 425,000
	Actual FY 2021	Actual FY 2022	Budget FY 2023	YTD Actual FY 2023	Budget FY 2024
Expenditures					
Operating Expenditures	\$ 826,504	\$ 867,324	\$ 1,025,000	\$ 284,207	\$ 1,165,000
Total Expenditures	\$ 826,504	\$ 867,324	\$ 1,025,000	\$ 284,207	\$ 1,165,000

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 2024 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 2024 budget does not reflect any expenditures for retiree health insurance beyond what is in the Trust.

Funding in FY 2024 is provided through a \$25,000 transfer from the General Fund, an amount unchanged from FY 2023. 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.

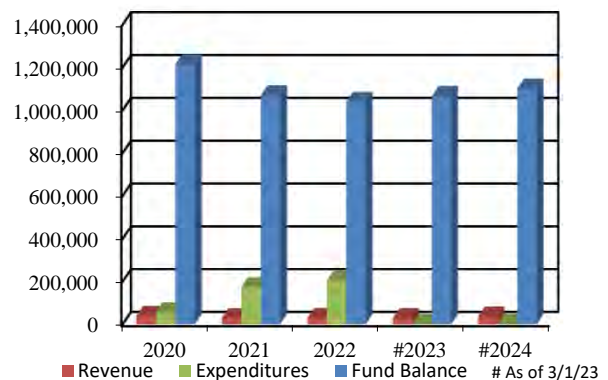
SUMMARY

	Actual FY 2021	Actual FY 2022	Budget FY 2023	YTD Actual FY 2023	Budget FY 2024
Revenues					
Other Financing Source	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Uses of Money and Property	2,472	2,768	2,500	12,115	10,000
Total Revenues	\$ 27,472	\$ 27,768	\$ 27,500	\$ 37,115	\$ 35,000
Expenditures					
Operating Expenditures	\$ 172,390	\$ 203,015	\$ -	\$ -	\$ -
Total Expenditures	\$ 172,390	\$ 203,015	\$ -	\$ -	\$ -

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 2024, the proposed contributions to the trust total \$800,000 based upon the results of the 2023 actuarial study. Note that the actuarial study calculated the Actuarially Determined Contribution to be just under \$368,00 so the proposed contribution represents more than double the actuarially determined amount. A total of \$700,000 will be transferred from the General Fund, \$68,630 from the Water & Sewer Fund, and \$31,370 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 ACFR reporting purposes. The FY 2024 budgeted amounts are shown for informational purposes only. As of March 31, 2023, the market value of the Trust Fund is \$15,510,241, a decrease of \$416,607 from the March 31, 2022 market value of \$15,926,848. The biennial OPEB actuarial report, which establishes the required contribution, was prepared in spring 2023.

SUMMARY

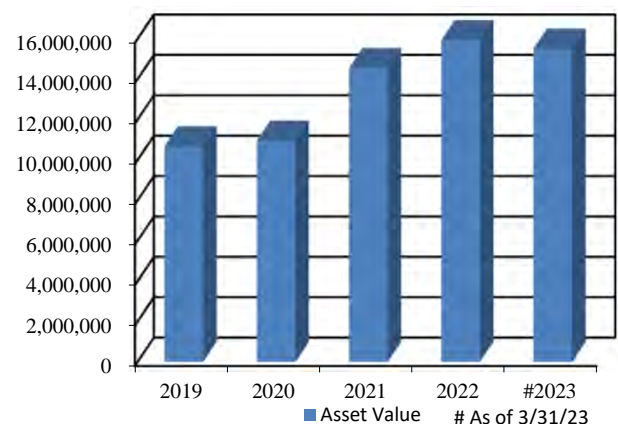
	Actual FY 2021	Actual FY 2022	Budget FY 2023	YTD Actual * FY 2023	Budget FY 2024
Revenues					
Other Financing Source	\$ 1,198,913	\$ 1,387,381	\$ 1,160,665	\$ 923,537	\$ 825,000
Uses of Money and Property	2,163,268	(1,745,327)	-	635,398	-
Total Revenues	<u>\$ 3,362,180</u>	<u>\$ (357,947)</u>	<u>\$ 1,160,665</u>	<u>\$ 1,558,935</u>	<u>\$ 825,000</u>
Expenditures					
Retiree Benefits	\$ 312,848	\$ 858,250	\$ 550,000	\$ 377,777	\$ 550,000
Professional Services	7,300	-	-	-	-
Total Expenditures	<u>\$ 320,148</u>	<u>\$ 858,250</u>	<u>\$ 550,000</u>	<u>\$ 377,777</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 2024, \$1,900,000 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 \$2,700,000 is available for resurfacing in FY 2024. The City strives to maintain a resurfacing program on a 20 year cycle.

Estimated fuel tax revenues for FY 2024 are \$1,600,000, a decrease of \$25,000 from the FY 2023 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.

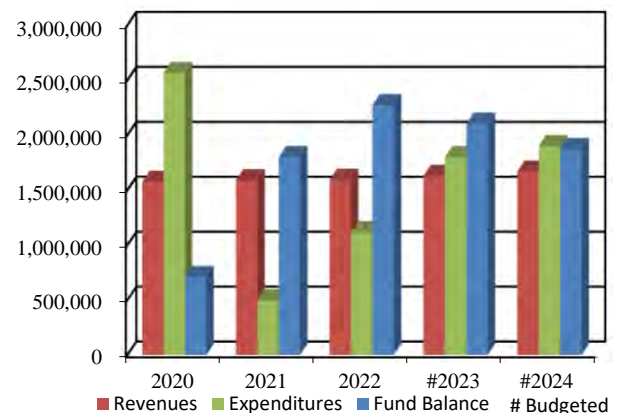
SUMMARY

	Actual FY 2021	Actual FY 2022	Budget FY 2023	YTD Actual FY 2023	Budget FY 2024
Revenues					
Intergovernmental	\$ 1,588,319	\$ 1,584,932	\$ 1,625,000	\$ 940,169	\$ 1,600,000
Uses of Money and Property	2,581	8,629	5,000	49,091	70,000
Total Revenues	\$ 1,590,900	\$ 1,593,560	\$ 1,630,000	\$ 989,260	\$ 1,670,000
Expenditures					
Operating Expenditures	\$ 497,848	\$ 1,119,246	\$ 1,800,000	\$ -	\$ 1,900,000
Total Expenditures	\$ 497,848	\$ 1,119,246	\$ 1,800,000	\$ -	\$ 1,900,000

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

Funding of \$500,000 was provided in FY 2021 for the Murray Lane roundabout. In FY 2022 and FY 2023, funding was allocated to pay for engineering of the Split Log Road Phase III project in the eastern annexation area of the City. Those allocations were \$350,000 and \$420,000, respectively. Funding is transferred to the Capital Projects Fund prior to being spent.

Fee collections for FY 2024 (\$460,000) are estimated based on 75 new housing starts. This is reduction from the 120 originally anticipated in FY 2023, and is reflective of a downturn in development activity related to the rise in interest rates over the last 12 months. To be conservative, no additional fee collections from new commercial or institutional projects are projected in FY 2024. There are no expenditures anticipated in FY 2024.

An updated fee schedule became effective January 1, 2020. The third annual inflation based adjustment to the fee schedule was adopted in November of 2022.

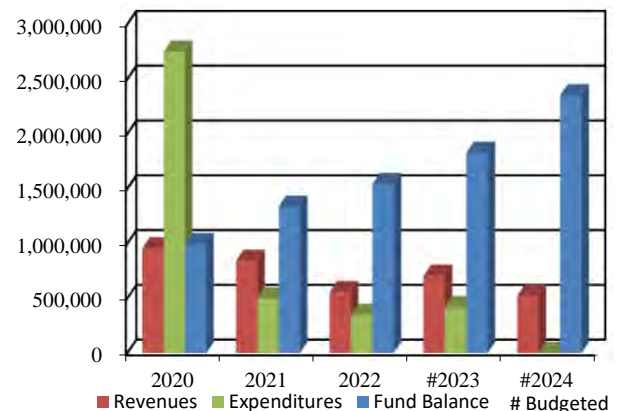
SUMMARY

	Actual FY 2021	Actual FY 2022	Budget FY 2023	YTD Actual FY 2023	Budget FY 2024
Revenues					
Intergovernmental	\$ 839,342	\$ 549,606	\$ 700,000	\$ 325,678	\$ 460,000
Uses of Money and Property	2,934	6,837	5,000	26,310	65,000
Total Revenues	\$ 842,276	\$ 556,443	\$ 705,000	\$ 351,988	\$ 525,000
Expenditures					
Operating Expenditures	\$ 500,000	\$ 350,000	\$ 420,000	\$ 420,000	\$ -
Total Expenditures	\$ 500,000	\$ 350,000	\$ 420,000	\$ 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 \$578,000 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 2024 budget projects \$400,000 in revenue, a decrease of \$125,000 from FY 2023.

A transfer of \$1,000,000 to the Capital Projects Fund is programmed in FY 2024 to provide funding for a proposed indoor tennis and pickleball facility at Crockett Park. The estimated fund balance at the end of FY 2024 will be \$805,000.

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.

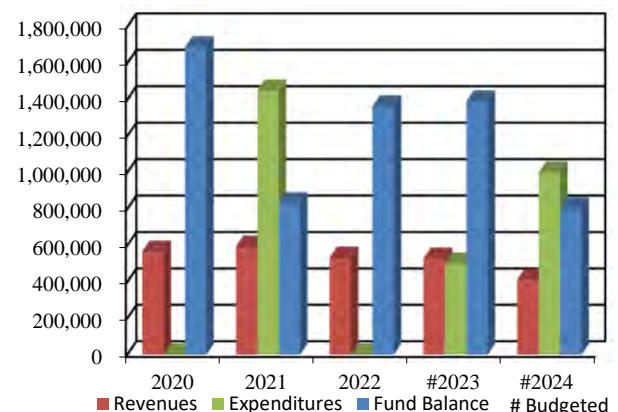
SUMMARY

	Actual FY 2021	Actual FY 2022	Budget FY 2023	YTD Actual FY 2023	Budget FY 2024
Revenues					
Other Financing Sources	\$ 592,369	\$ 528,221	\$ 525,000	\$ 193,267	\$ 400,000
Uses of Money and Property	1,174	4,519	2,500	18,069	12,000
Total Revenues	<u>\$ 593,544</u>	<u>\$ 532,740</u>	<u>\$ 527,500</u>	<u>\$ 211,336</u>	<u>\$ 412,000</u>
Expenditures					
Operating Expenditures	\$ 1,450,000	\$ -	\$ 500,000	\$ 500,000	\$ 1,000,000
Total Expenditures	<u>\$ 1,450,000</u>	<u>\$ -</u>	<u>\$ 500,000</u>	<u>\$ 500,000</u>	<u>\$ 1,000,000</u>

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 2024 from this fee are \$1,000. No expenditures are programmed in FY 2024. Proceeds from the fee will accumulate in this fund until improvements to the electronic citation hardware, software, or related components are needed.

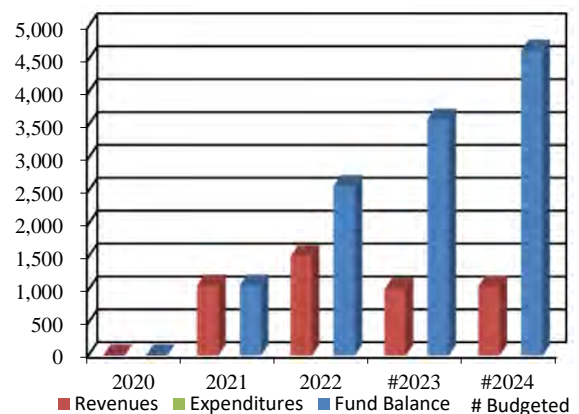
SUMMARY

	Actual FY 2021	Actual FY 2022	Budget FY 2023	YTD Actual FY 2023	Budget FY 2024
Revenues					
E-Citation Fee	\$ 1,064	\$ 1,507	\$ 1,000	\$ 792	\$ 1,000
Uses of Money and Property	1	5	10	26	50
Total Revenues	\$ 1,065	\$ 1,512	\$ 1,010	\$ 818	\$ 1,050
	Actual FY 2021	Actual FY 2022	Budget FY 2023	YTD Actual FY 2023	Budget FY 2024
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 2024 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.

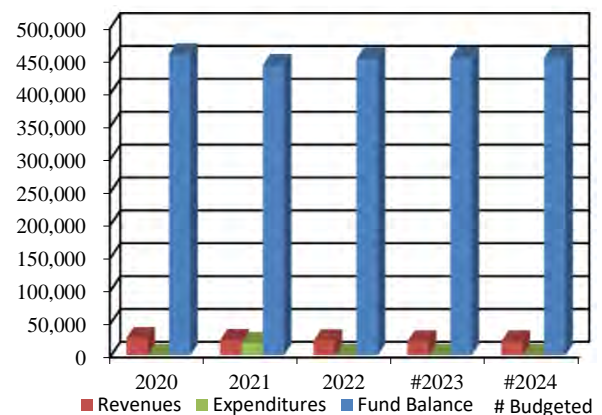
SUMMARY

	Actual FY 2021	Actual FY 2022	Budget FY 2023	YTD Actual FY 2023	Budget FY 2024
Revenues					
Intergovernmental	\$ 21,892	\$ 20,677	\$ 20,000	\$ 25,380	\$ 20,000
Uses of Money and Property	1,045	1,891	1,000	7,094	1,000
Total Revenues	\$ 22,937	\$ 22,568	\$ 21,000	\$ 32,475	\$ 21,000
Expenditures					
Operating Expenditures	\$ 39,138	\$ 12,954	\$ 20,000	\$ 7,145	\$ 20,000
Total Expenditures	\$ 39,138	\$ 12,954	\$ 20,000	\$ 7,145	\$ 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

The Fuel Fund is projected to have a fund balance at the end of FY 2023 of approximately \$591,000. Given the still significant fund balance and fluctuating fuel costs, the amount charged to each user department will remain the same for FY 2024 at \$2.15 per gallon unleaded and \$2.50 per gallon diesel. This will generate projected revenue of \$383,250 in FY 2024. Total fuel fund purchases are budgeted at \$540,670, the same as FY 2023. The estimated fuel fund balance at June 30, 2024 is \$443,614. 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.

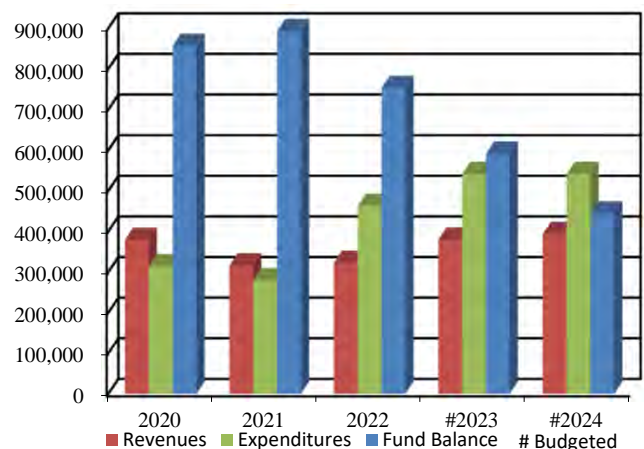
SUMMARY

	Actual FY 2021	Actual FY 2022	Budget FY 2023	YTD Actual FY 2023	Budget FY 2024
Revenues					
Other Financing Source	\$ 313,859	\$ 319,054	\$ 376,600	\$ 197,774	\$ 383,250
Uses of Money and Property	1,906	2,983	2,500	9,911	10,000
Total Revenues	<u>\$ 315,765</u>	<u>\$ 322,036</u>	<u>\$ 379,100</u>	<u>\$ 207,685</u>	<u>\$ 393,250</u>
Expenditures					
Operating Expenditures	\$ 279,096	\$ 462,423	\$ 540,670	\$ 354,044	\$ 540,670
Total Expenditures	<u>\$ 279,096</u>	<u>\$ 462,423</u>	<u>\$ 540,670</u>	<u>\$ 354,044</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 health insurance division fund balance at the end of FY 2022 was **\$3.46 million**, and based on claims experience and trends to date, is conservatively expected to be a minimum of **\$3.3 million** as of June 30, 2023. For budgeting purposes under a partially self-funded plan, staff calculates a flat cost per full-time employee to be allocated to each budget activity and fund with personnel assigned. For FY 2024, the per employee budgeted cost in each activity is \$11,235 for the sixth year in a row.

The FY 2024 budget for the health insurance division anticipates total expenditures of \$5,365,000 which is an increase of \$179,750 from FY 2023. Staff believes this amount is a conservative projection of costs given recent claims trends and utilization experience since inception of the partially self-funded plan, inclusive of expected savings to be realized from the 2023 specialty drug benefit changes. Projected revenues into the fund from the combined City and employee contributions for dependent coverage, stop-loss insurance reimbursements, and interest earnings are \$4,651,245 in FY 2024. The FY 2024 budget continues to reflect professional services costs and corresponding medical expenses associated with the near-site medical clinic in partnership with 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 2024, a total of \$357,660 has been budgeted in the various activities with personnel, an increase of \$12,430 from FY 2023. The fund balance in the worker's compensation division is projected at approximately \$475,00 at June 30, 2023. Using the last five years of claims experience, this represents 370% of one year's average claims coverage.

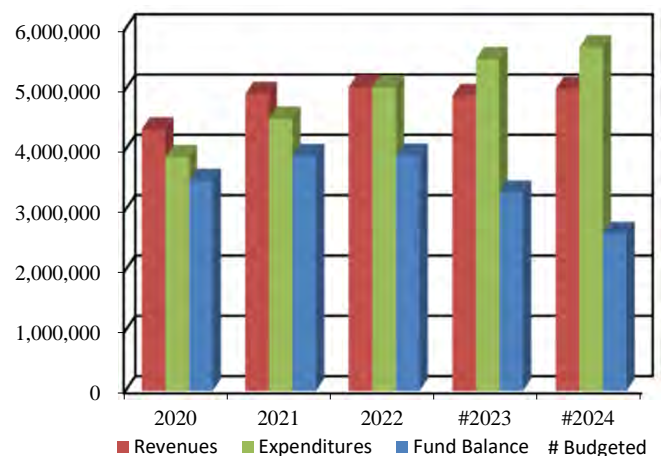
SUMMARY

	Actual FY 2021	Actual FY 2022	Budget FY 2023	YTD Actual FY 2023	Budget FY 2024
Revenues					
Other Financing Source - Health	\$ 4,639,207	\$ 4,689,492	\$ 4,527,065	\$ 2,484,821	\$ 4,551,245
Other Financing Source - WC	274,430	336,920	345,230	224,613	357,660
Uses of Money and Property	9,326	13,517	15,000	69,889	100,000
Total Revenues	\$ 4,922,963	\$ 5,039,929	\$ 4,887,295	\$ 2,779,323	\$ 5,008,905
Expenditures					
Operating Expenditures - Health	\$ 4,299,557	\$ 4,725,690	\$ 5,185,250	\$ 2,522,986	\$ 5,365,000
Operating Expenditures - WC	212,109	305,882	315,000	236,321	330,750
Total Expenditures	\$ 4,511,666	\$ 5,031,572	\$ 5,500,250	\$ 2,759,306	\$ 5,695,750

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 (\$3,195,000 proposed in FY 2024) 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 2024, the total outstanding General Obligation long-term debt is 0.68% of the total assessed value of taxable property in Brentwood assessed as of August 2022.

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 2024, the total debt service on long-term debt is 5.3% of the total operating budgets of the General Fund and State Street Aid Fund.

The City's Debt Management Policy also specifies that the City should strive to maintain a fund balance in the Debt Service Fund equal to one year's debt service obligations. The projected fund balance at the end of FY 2024 will be 132% of the target amount. Revenues exceed expenditures in FY 2024 by more than \$912,000.

BUDGET COMMENTS

The projected Debt Service fund balance as of June 30, 2023 is \$3,611,994 compared to the June 30, 2022 fund balance of \$2,845,180. The difference is attributable to the cash defeasance of outstanding Series 2011 bonds in FY 2022. In FY 2023, the City issued \$7,770,000 in General Obligation bonds, the proceeds of which will be used to fund streetlight LED retrofits, as well as park and/or road improvements. The first year's principal and interest payments on that issue will total approximately \$485,000 in FY 2024. The total debt service obligations for FY 2024 will be \$2,847,270, an increase of \$486,610 from the \$2,360,660 in FY 2023. 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. The FY 2024 transfer from the General Fund (\$3,195,000) is proposed to be \$100,000 more than FY 2023. Transfers are not anticipated to increase absent the issuance of additional debt.

SUMMARY

	Actual FY 2021	Actual FY 2022	Budget FY 2023	YTD Actual FY 2023	Budget FY 2024
Revenues					
Other Financing Source	\$ 6,061,600	\$ 3,183,031	\$ 3,095,000	\$ 3,095,000	\$ 3,195,000
Uses of Money and Property	4,330	15,252	13,000	83,584	147,000
Bond Refunding Proceeds	-	2,810,000	-	-	-
Total Revenues	<u>\$ 6,065,930</u>	<u>\$ 6,008,283</u>	<u>\$ 3,108,000</u>	<u>\$ 3,178,584</u>	<u>\$ 3,342,000</u>
Expenditures					
Principal	\$ 1,490,000	\$ 3,410,000	\$ 1,680,000	\$ 1,680,000	\$ 1,885,000
Interest	884,029	781,732	674,660	739,763	956,270
Subtotal	2,374,029	4,191,732	2,354,660	2,419,763	2,841,270
Bond Refunding Payments	3,006,000	2,906,872	-	-	-
Other	5,334	92,464	6,000	5,062	6,000
Total Expenditures	<u>\$ 5,385,364</u>	<u>\$ 7,191,067</u>	<u>\$ 2,360,660</u>	<u>\$ 2,424,825</u>	<u>\$ 2,847,270</u>

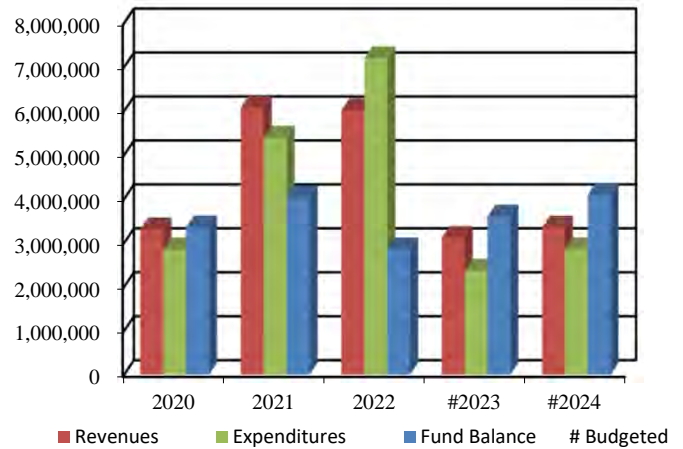
Debt Service Fund

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-
Medium Grade	Baa1	BBB+
	Baa2	BBB+
	Baa3	BBB-

Ratings are an indicator of financial health and stability. The City's ratings were most recently reaffirmed in Jan. 2023.

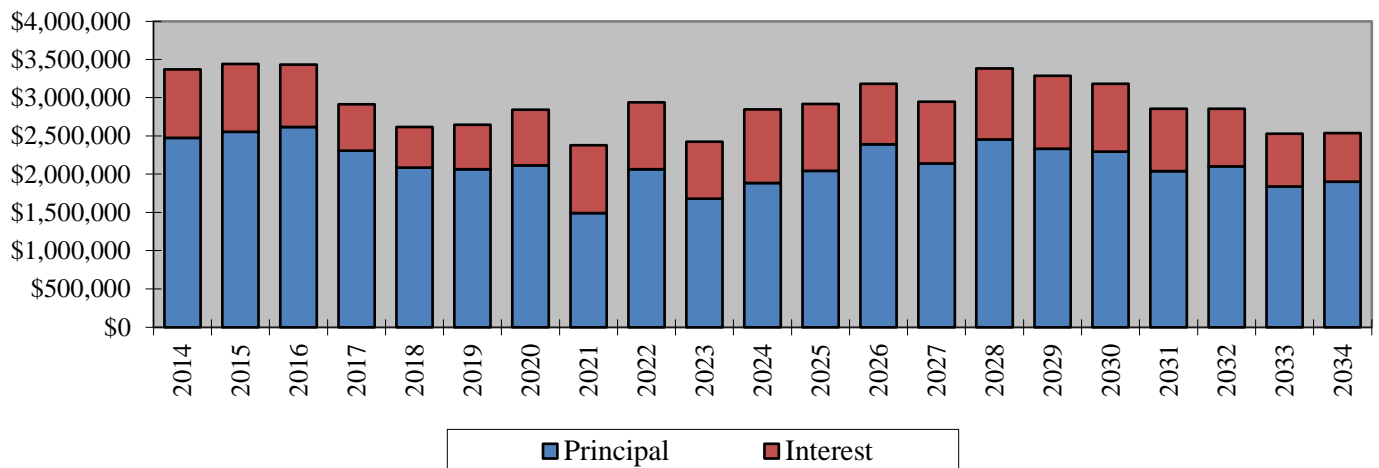
FUND PERFORMANCE



This graph represents actual revenues, expenditures, and fund balance for FY 2020-2022. FY 2023 and FY 2024 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

<u>Obligation</u>	<u>Amount Outstanding</u>
\$3,250,000 2012 G.O. Public Improvement 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.	995,000
\$4,895,000 2013 G.O. Refunding and Public Improvement Bonds due in increasing annual installments through September 1, 2023, at a 2.375% interest rate. The bonds provided funds for park land acquisition and development.	235,000
\$3,035,000 2016 G.O. Refunding Bonds due in increasing annual installments through March 1, 2030 at a 2% interest rate. The bonds provided funds to refund various Series 2009 bonds and costs of issuance.	2,090,000
\$3,030,000 2017 G.O. Refunding Bonds due in increasing annual installments through September 01, 2027 at varying rates from 2% to 2.05%. The bonds provided funds to refund various Series 2007 bonds and costs of issuance.	1,590,000
\$2,040,000 2017(A) G.O. Refunding Bonds due in increasing annual installments through September 1, 2031 at varying rates from 2.5% to 4%. 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 September 1, 2039 at varying rates from 2% to 5%. The bonds provided funds for construction of the Police Department Headquarters building.	13,350,000
\$2,810,000 2021(B) G.O. Refunding Bonds due in increasing annual installments through September 1, 2033 at varying rates from 1.85% to 5%. The bonds provided funds to refund various Series 2013 bonds and costs of issuance.	2,810,000
\$7,770,000 2023 G.O. Public Improvement Bonds due in increasing annual installments through September 1, 2042 at varying rates from 3% to 5%. The bonds provided funds for roadway and park improvements.	7,770,000
Total Outstanding General Obligation Bonds	30,880,000

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
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						
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2036						
2037						
2038						
2039						
2040						
2041						
2042						
2043						
	<u>\$ 995,000</u>	<u>\$ 30,150</u>	<u>\$ 235,000</u>	<u>\$ 2,791</u>	<u>\$ 2,090,000</u>	<u>\$ 170,900</u>

Year	2017 G.O. Refunding Bonds		2017A G.O. Refunding Bonds		2019 G.O. Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest
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
2041						
2042						
2043						
	<u>1,590,000</u>	<u>81,756</u>	<u>2,040,000</u>	<u>329,975</u>	<u>13,350,000</u>	<u>3,195,474</u>

Debt Service Fund

Schedule of Debt Service Requirements - Outstanding General Obligation Bonds

Year	2021B G.O. Refunding Bonds		2023 G.O. Bonds		TOTALS	
	Principal	Interest	Principal	Interest	Principal	Interest
2024		86,493	150,000	333,547	1,885,000	956,266
2025	235,000	80,618	265,000	298,831	2,045,000	864,335
2026	245,000	68,618	280,000	285,206	2,390,000	782,885
2027	265,000	55,868	295,000	270,831	2,140,000	695,960
2028	270,000	45,193	305,000	255,831	2,215,000	615,076
2029	280,000	36,943	325,000	240,081	1,950,000	550,454
2030	290,000	28,393	340,000	223,456	2,005,000	496,692
2031	300,000	21,043	355,000	206,081	1,735,000	442,692
2032	305,000	15,221	375,000	189,706	1,780,000	396,153
2033	305,000	9,350	390,000	174,406	1,500,000	352,652
2034	315,000	3,150	405,000	160,531	1,545,000	313,221
2035			415,000	148,231	1,260,000	277,412
2036			430,000	135,556	1,295,000	243,362
2037			440,000	121,956	1,330,000	207,268
2038			455,000	107,128	1,365,000	168,815
2039			470,000	91,225	1,405,000	128,696
2040			490,000	73,200	1,450,000	85,800
2041			505,000	53,300	505,000	53,300
2042			530,000	32,600	530,000	32,600
2043			550,000	11,000	550,000	11,000
	<u>\$ 2,810,000</u>	<u>\$ 450,886</u>	<u>\$ 7,770,000</u>	<u>\$ 3,412,707</u>	<u>\$ 30,880,000</u>	<u>\$ 7,674,639</u>

CAPITAL PROJECTS FUND

Capital Projects Fund

SUMMARY

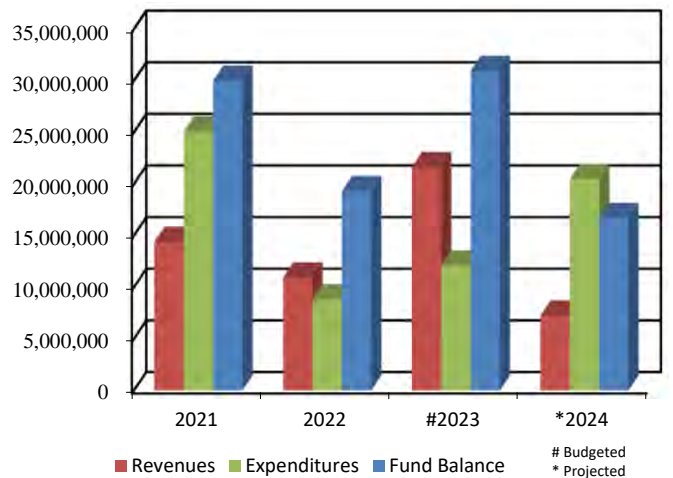
	Actual FY 2021	Actual FY 2022	Budget FY 2023	YTD Actual FY 2023	Budget FY 2024
Revenues					
Intergovernmental	\$ 1,672,954	\$ 297,532	\$ 4,612,145	\$ 3,847,422	\$ 5,345,000
Uses of Money and Property	50,311	80,283	50,000	497,261	300,000
Other Financing Source	12,605,000	9,450,090	920,000	1,339,742	1,000,000
General Obligation Bond Proceeds	-	-	9,000,000	7,770,000	-
Other (Private Sources)	45,107	1,110,000	-	50,000	600,000
Total Revenues	\$ 14,373,372	\$ 10,937,905	\$ 14,582,145	\$ 13,504,424	\$ 7,245,000

	Actual FY 2021	Actual FY 2022	Budget FY 2023	YTD Actual FY 2023	Budget FY 2024
Expenditures					
General Facilities and Equipment	\$ 17,002,795	\$ 5,360,454	\$ 2,520,000	\$ 2,630,074	\$ 1,645,000
Transportation	4,395,486	1,367,152	11,465,000	2,236,979	6,890,000
Storm Drainage	230,678	348,330	1,550,000	266,522	2,250,000
Parks and Recreation	2,753,052	1,561,500	1,600,000	1,735,039	9,125,000
Technology	694,741	179,898	885,000	85,770	555,000
Other Financing Uses	-	-	-	187,775	-
Transfer to Municipal Center	-	-	-	-	-
Total Expenditures	\$ 25,076,754	\$ 8,817,334	\$ 18,020,000	\$ 7,142,160	\$ 20,465,000

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 2024 projects include the following:

- A FY 2023 year-end General Fund appropriation transfer of \$11,375,000 (made possible due to current year excess revenue collections) to be used for various projects in FY 2024 and beyond;
- A total of \$5,345,000 in Intergovernmental payments including \$2,300,000 in cost-sharing from Williamson County for a proposed indoor tennis and pickleball facility, \$2,250,000 in Federal ARP funds reserved for storm drainage projects, \$425,000 in Federal CMAQ grant funding for the approved traffic signal system project, \$250,000 from Harpeth Valley Utilities as part of the Murray Lane roundabout project, and \$120,000 in CMAQ funding for ADA improvements. Note that the remaining funding from Williamson County for the racquet facility would be expected in FY 2025 assuming that project will carry over two fiscal years.
- A transfer of \$1,000,000 in Adequate Facilities Tax Fund to support construction of an indoor tennis and pickleball facility at Crockett Park.

The FY 2024 budget at **\$20,465,000** is an increase of \$2,445,000 from the FY 2023 adopted budget of \$18,020,000. Given that this fund includes many large construction projects that overlap several fiscal years, fluctuations in the budget from one fiscal year to the next are common. The following projects will be initiated and/or completed during the fiscal year:

I. TRANSPORTATION (\$6,890,000)

1. **Ragsdale Road** – This project (**\$2,080,000**) provides for final design engineering 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.
2. **Murray Lane/Holly Tree Gap Intersection** – This project (**\$1,385,000**) provides for intersection improvements to eliminate the three-way stop condition that exists today. Construction bidding is tentatively planned for late CY 2023, with construction starting spring of 2024.
3. **Bike and Pedestrian Projects** – This project (**\$970,000**) provides for proposed bike and pedestrian improvements across the city, including improvements along Cadillac Drive in the Maryland Farms area, and final engineering design and right-of-way acquisition of a multiuse trail along Franklin Road between Murray Lane and Concord Road. Construction of the latter is anticipated in FY 2025.

Capital Projects Fund

4. **Traffic Signal Upgrades** - This project (**\$910,000**) provides for various traffic signal equipment upgrades including replacement CCTV cameras, video detection cameras, battery back-up systems, and other miscellaneous equipment. Also included is funding related to the CMAQ grant project to update signal timing plans for all major corridors in the city and a potential pilot project with CISCO Systems for traffic signal preemption.
5. **ADA Improvements** – This project (**\$300,000**) provides funding for a multi-year effort to modify intersection curb ramps, pedestrian signals, sidewalks, municipal parking lots, and other facilities identified as needing improvement by the City's Americans with Disabilities Act Transition Plan adopted in 2019. A portion of this funding will come from the federal CMAQ grant.
6. **Old Smyrna Road** – This project (**\$265,000**) provides for completion of preliminary engineering and final design for improvements to this constrained and scenic roadway. Right-of-way acquisition and construction is tentatively planned for FY 2025 – 2027.
7. **Split Log Road Phase III** – This project (**\$235,000**) provides for completion of preliminary engineering work for future improvements to Split Log Road between the existing city limits near the Cromwell subdivision and Waller Road. The City has recently completed the 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. **Sunset/Ragsdale Intersection** – This project (**\$200,000**) provides funding for final right-of-way settlements for this intersection realignment project completed in fall of 2018.
9. **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 by TDOT remains undetermined.
10. **McEwen Drive** – This project (**\$130,000**) provides funding towards continued engineering design work associated with the planned extension of McEwen Drive east of Wilson Pike. This is a coordinated project with the City of Franklin. The new road will have direct connections to Traditions, Morgan Farms, and Taramore subdivisions in Brentwood.
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. **Johnson Chapel Road** – This project (**\$100,000**) provides for small scale projects (clearing for sight distance, signage, etc.) identified in a study conducted in FY 2023 to help improve driving conditions on this narrow road in west Brentwood.
13. **Street Lighting** – This project (**\$40,000**) provides funding if additional LED streetlights are determined to be necessary to address dark spots at the conclusion of the FY 2023 LED streetlight retrofit project.

Capital Projects Fund

II. STORM DRAINAGE (\$2,250,000)

1. **Subdivision Drainage** – This project **(\$2,250,000)** includes funding provided by the American Rescue Plan Act for implementation of capital projects identified in the sub-basin drainage study completed in FY 2023 and continued rehabilitation/replacement of aging stormwater infrastructure with city right of way or drainage easements.

III. PARKS AND RECREATION (\$9,125,000)

1. **Crockett Park** – This project **(\$6,045,000)** provides funding for design and initial construction of an indoor racquet facility in partnership with Williamson County, with the County providing a 50% cost share. It also includes funds for replacement of the Brentvale log cabin, and funding for two additional turf baseball fields in partnership with the Brentwood Ball Club.
2. **Windy Hill Park** – This project **(\$2,860,000)** provides for construction of park improvements master planned and designed in FY's 2022 and 2023. Construction is expected to commence in summer of 2023 and be complete by summer of 2024. Funding will include \$2,750,000 in 2023 bond proceeds.
3. **Marcella Vivrette Smith Park** – This project **(\$180,000)** provides funding for construction of the western portion of a mountain bike trail in the southwest corner of the park. The eastern section of the trail is being constructed by the Middle Tennessee chapter of the Southern Off Road Bicycle Association.
4. **Granny White Park** – This project **(\$40,000)** provides for the installation of shade structures near the tennis courts at Granny White Park.

IV. GENERAL FACILITIES (\$1,645,000)

1. **Equipment** – This project **(\$770,000)** provides funding for vehicle purchases for various operating departments, including vehicles associated with new proposed positions in the FY 2024 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.
2. **Police Headquarters** – This project **(\$750,000)** provides funding for potential costs associated with retrofits to the firing range due to design deficiencies. The City's actual costs will be subject to a claim filed against the design team.
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.

Capital Projects Fund

V. TECHNOLOGY (\$555,000)

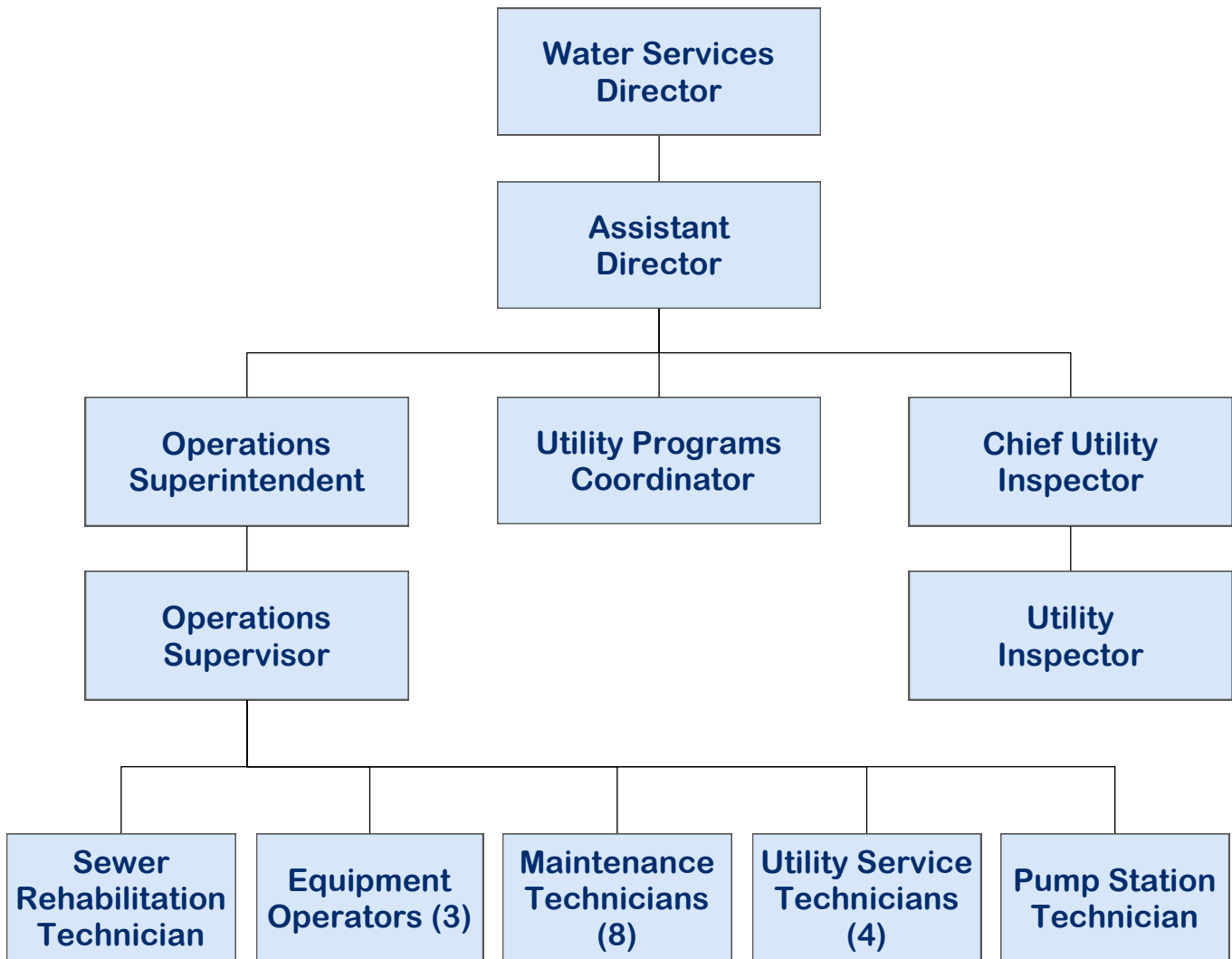
1. **Fiber Network Expansion** – This project **(\$260,000)** provides for completion of engineering, acquisition of fiber, and extension of the City's fiber network, including a project to upgrade all fiber terminations in City facilities. FY 2024 work includes extension of the network to the City's radio tower and water tank site on Robert E. Lee Lane.
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, if deemed beneficial.
3. **Radio System** – This project **(\$100,000)** provides for final payments related to the City's share of development of a regional interoperable 700 MHz radio network to cover all of Williamson County.
4. **Software Systems** – This project **(\$35,000)** provides for implementation fees related to the Gravity software for Budget, Capital Improvements Program, and Annual Consolidated Financial Report preparation.

ENTERPRISE FUNDS

Water and Sewer Fund
Municipal Center Fund
Emergency Communications District

Water Services Department

Organization Chart



[Click here for more information](#)

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

2023-2024 Non-Routine Work Plan

The Water Services Department proposed to undertake the following projects in the 2023-2024 fiscal year.

1. EQUALIZATION (STORAGE) FACILITY NO. 2 PROJECT PRELIM. ENGINEERING & DESIGN

The Department's Sewer System Master Plan recommends construction of two sewer system storage facilities. The first storage tank is currently in service, however supply chain problems mean final completion is not anticipated until the end of calendar year 2023. The second storage tank is recommended "mid trunk" or in the area of Concord Road and Interstate 65. These Equalization (storage) projects target elimination of overflows caused by excessive stormwater infiltration. For FY 2024, staff is anticipating soliciting engineering services for preliminary engineering, followed by design and construction oversight. Construction is currently scheduled to be funded beginning in FY 2025 with a projected construction time frame of 18-24 months.

Target Date: Ongoing

2. UPDATE OF COST OF SERVICE AND TAP FEES ANALYSIS

With significant new projects and planned debt issuance being added to the Department's six-year capital improvements plan, an early update to the rate study completed in 2021 is necessary to ensure the Water and Sewer enterprise fund remains financially strong. Staff will once again engage an outside consultant to conduct the cost of service review. In addition to the review of rates, staff is recommending this study also analyze existing water and sewer tap fee amounts to ensure they remain at appropriate levels given increasing infrastructure costs.

Target Date: March 1, 2024

3. EVALUATE THE WATER AND SEWER BILLING SERVICES REQUEST FOR PROPOSAL

One of the Finance Department's prior years workplan items was to research water and sewer billing systems. During this research process, it was determined that requesting proposals from software vendors would be the most efficient and inclusive way to fully evaluate potential software solutions. During fiscal year 2024, the Water Services Department will work jointly with the Finance Department to evaluate proposals received and the two departments will select top prospective vendors, participate in product demonstrations, and conduct reference checks to help determine the best software solution for the City. The best solution is one which meets the needs of both the internal-facing billing system and the customer-facing online portal(s). A recommendation would then be presented to the City Commission for approval.

Target Date: October 31, 2023

Water Services

2023-2024 Non-Routine Work Plan

4. CONSTRUCTION PROJECT OVERSIGHT

The department has several significant ongoing or planned construction projects during FY 2024. These include the Carondelet water line replacement project, the Arden Woods pump station abandonment project, and water and sewer pump station modifications to allow for generator back up capabilities.

Target Date: Ongoing throughout the fiscal year

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 2021	Actual FY 2022	Budget FY 2023	YTD Actual FY 2023	Budget FY 2024
Personnel Services	\$ 2,175,873	\$ 1,946,705	\$ 2,789,210	\$ 1,500,141	\$ 3,101,400
Operating Expenditures	17,142,924	17,196,118	17,303,365	11,490,680	17,978,980
Total	\$ 19,318,797	\$ 19,142,823	\$ 20,092,575	\$ 12,990,821	\$ 21,080,380

BUDGET COMMENTS

In FY 2023, the Department placed into service a 4 million gallon prestressed sewer storage facility at a cost of \$9.3M. The project is expected to be fully complete in FY 2024 with the installation of equipment that is currently back-ordered. The project was paid for via a \$4.79M 2021 bond issue and \$5M in American Rescue Plan funding. Plans for a second storage tank have been accelerated from FY 2029 to 2026. That tank is expected to provide approximately 7 million gallons of storage, and will require issuance of \$10 to 15 million in additional bonds. A rate study will be required.

For FY 2024, revenue of \$21,551,675 includes a proposed 2.5% rate increase in water and sewer rates. 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 \$11.6 million, an increase of \$200,000 (3%), while sewer sales are expected to generate about \$8.6 million. Water tap fee collections are anticipated to be approximately \$225,000, a decrease of 31% that reflects fewer housing starts in the water service area. Sewer tap fees are budgeted at \$275,000, a decrease of 27% from FY 2023.

Expenses are estimated at \$21,080,380 for FY 2024. Personnel Services reflect a 11.2% increase due to proposed salary adjustments (and related benefits) recommended per the City-wide Compensation Study completed in late FY 2023. No additional positions are proposed this year, however, one Maintenance Technician position will be eliminated and one Utility Service Technician position added. Supplemental pay for obtaining Water Distribution and Wastewater Collection licenses of \$1.50/hr are proposed for those employees obtaining licenses not required by their job descriptions (\$55,000 total). 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 \$120,000. Total debt service on existing debt will increase 2.6% from \$2,222,909 in FY 2023 to \$2,281,420 in FY 2024.

The mandatory depreciation of \$3,588,200 in FY 2024 reflects a 14.7% increase. The most notable non-personnel operating expense change are increases in Metro sewer treatment costs (\$97,500), Other Professional Services for sewer model calibration (\$100,000), update to the Rate Study and Tap Fees analysis (\$100,000), and R/M Grounds (\$35,000).

Significant capital spending in FY 2024 includes continued water line replacement in the Carondelet neighborhood (\$3.5M), abandonment of the Arden Woods lift station (\$2.25M), continuation of the sewer rehabilitation program improvements (\$1.2M), and building improvements at the Service Center (\$290,000), inspection camera system (\$400,000), generators and a pump (\$205,000), SCADA equipment (\$240,000), and two service body extended cab trucks (\$95,000). **Organizational Priorities advanced: #7 - Preserve our water resources; #4 - Maintain highly efficient and effective governmental operations.**

Water and Sewer Fund

PERFORMANCE MEASURES

<u>PERFORMANCE MEASURES</u>	<u>Actual FY 2021</u>	<u>Actual FY 2022</u>	<u>Target FY 2023</u>	<u>Target FY 2024</u>
Operations:				
Water Quality - Percent of Samples in Compliance	100%	100%	100%	100%
Percent Water Loss	26.5%	23.2%	15%	15%
Sewer Overflow Rate - Overflows per 100 miles of pipe	2.98	5.92	0.0	0.0
Annual Sewer Mains Inspected/Cleaned (ft.)	63,615	24,750	80,000	80,000
Customer Service:				
Customer Water Quality Complaints - Annual Total	84	91	100	100
Business Operations:				
Health & Safety - Lost Days per Employee	0	0	0	0
Training Hours - Avg. Hours per Employee (Annual)	24	26	20	20

AUTHORIZED PERSONNEL

<u>Position / Title</u>	<u>Actual FY 2021</u>	<u>Actual FY 2022</u>	<u>Budget FY 2023</u>	<u>Budget FY 2024</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	1	1	1
Equipment Operator I, II & III	3	3	3	3
Utility Programs Coordinator	1	1	1	1
Sewer Rehabilitation Technician	1	1	1	1
Utility Service Technician	3	3	3	4
Utility Billing Specialist	0	0	0	0
Maintenance Technician	10	9	9	8
Accounting Clerk I & II	2	2	2	2
Total Water and Sewer	26	26	26	26

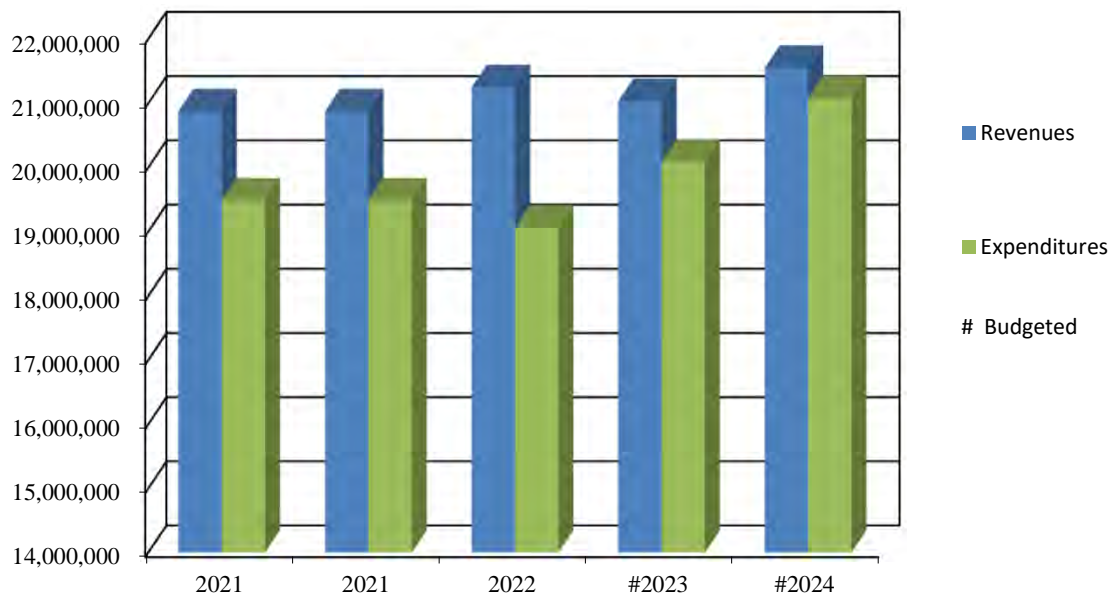
Water and Sewer Fund

SUMMARY

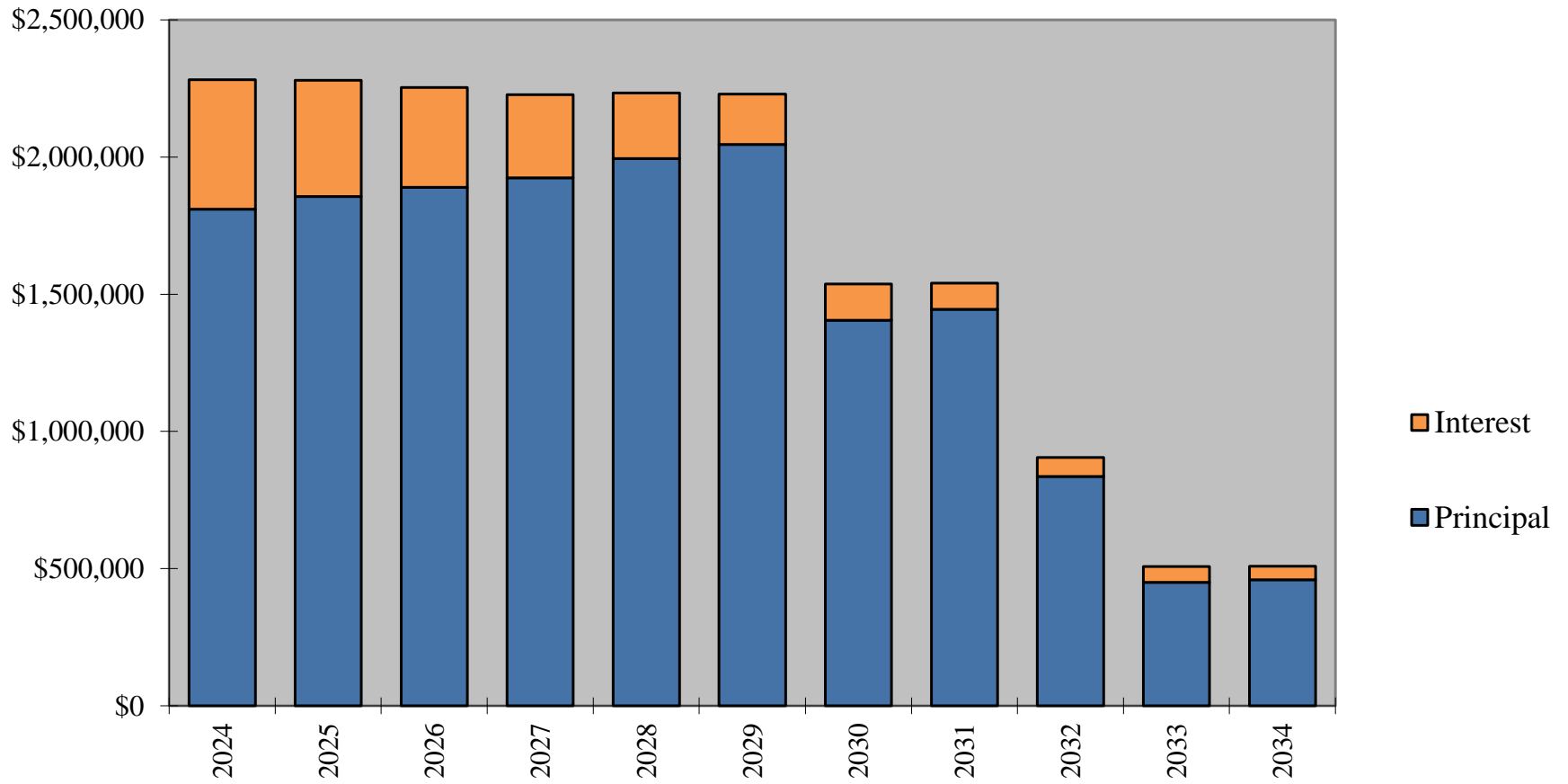
	Actual FY 2021	Actual FY 2022	Budget FY 2023	YTD Actual FY 2023	Budget FY 2024
Revenues					
Water Sales	\$ 10,865,137	\$ 11,328,326	\$ 11,354,065	\$ 10,342,189	\$ 11,694,680
Sewer Charges	8,018,512	8,123,091	8,339,850	5,464,023	8,589,215
Interest Income	58,332	104,222	75,000	724,320	150,000
Water Tap Fees	492,025	369,500	325,000	105,500	225,000
Sewer Tap Fees	844,150	569,937	375,000	291,265	275,000
Other Revenues	534,677	3,159,105	462,570	3,000,975	517,780
Hydrant Rental	100,000	100,000	100,000	66,667	100,000
Total Revenues	\$ 20,912,832	\$ 23,754,181	\$ 21,031,485	\$ 19,994,938	\$ 21,551,675

	Actual FY 2021	Actual FY 2022	Budget FY 2023	YTD Actual FY 2023	Budget FY 2024
Expenditures					
Personnel Services	\$ 2,175,873	\$ 1,946,705	\$ 2,789,210	\$ 1,500,141	\$ 3,101,400
Purchased Water	7,785,415	7,681,470	7,370,400	5,592,912	7,250,000
Wastewater Treatment	3,021,437	3,267,500	3,243,500	1,836,379	3,340,805
Interest Expense	512,404	320,169	519,670	478,276	471,425
Depreciation/Amortization Exp.	3,322,032	3,121,634	3,127,200	2,084,800	3,588,200
Other Operating Expenses	2,501,636	2,805,344	3,042,595	1,498,313	3,328,550
Total Expenditures	\$ 19,318,797	\$ 19,142,823	\$ 20,092,575	\$ 12,990,821	\$ 21,080,380

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, 2025, at a 2.75% interest rate.	1,045,000
\$6,560,000 2012 Water Sewer Public Improvements Bonds due in increasing annual installments through September 1, 2025, at a 2.00% interest rate.	1,070,000
\$3,300,000 2013 Water Sewer Refunding and Public Improvements Bonds due in increasing annual installments through September 1, 2023, at a 2.375% interest rate.	160,000
\$6,315,00 2016 Water Sewer Refunding Bonds due in increasing annual installments through March 1, 2029 at a 2.00% interest rate	3,825,000
\$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, 2041, at varying rates of interest between 2.0% and 4.00%.	4,610,000
\$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>\$ 18,305,000</u>

Water and Sewer Fund

Schedule of Debt Service Requirements - Business-Type Activities Debt

Fiscal Year	2010 Water and Sewer Public Improvements Bonds		2012 Water and Sewer Public Improvements Bonds		2013 Water and Sewer Refunding and Public Improvements Bonds		2016 Water and Sewer Refunding Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2024	515,000	28,737	350,000	17,900	160,000	1,900	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>\$ 1,045,000</u>	<u>\$ 43,312</u>	<u>\$ 1,070,000</u>	<u>\$ 32,400</u>	<u>\$ 160,000</u>	<u>\$ 1,900</u>	<u>\$ 3,825,000</u>	<u>\$ 273,000</u>

Fiscal Year	2017A Water and Sewer Refunding Bonds		2021A Water and Sewer Public Improvement Bonds		2021B Water and Sewer Refunding Bonds		Total Debt Requirements	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2024		112,425	185,000	111,150		122,808	1,810,000	471,420
2025		112,425	195,000	103,550	160,000	118,808	1,855,000	424,708
2026	535,000	101,725	200,000	95,650	160,000	110,808	1,890,000	364,033
2027	555,000	79,925	210,000	88,500	515,000	93,933	1,925,000	301,958
2028	580,000	57,225	215,000	82,125	540,000	72,958	1,995,000	239,008
2029	595,000	38,188	220,000	75,600	555,000	56,533	2,045,000	183,821
2030	610,000	23,125	225,000	68,925	570,000	39,658	1,405,000	131,708
2031	620,000	7,750	235,000	62,025	590,000	25,208	1,445,000	94,983
2032			240,000	56,100	595,000	13,804	835,000	69,904
2033			245,000	51,250	205,000	6,250	450,000	57,500
2034			250,000	46,300	210,000	2,100	460,000	48,400
2035			255,000	41,250			255,000	41,250
2036			260,000	36,100			260,000	36,100
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>\$ 532,788</u>	<u>\$ 4,610,000</u>	<u>\$ 1,021,175</u>	<u>\$ 4,100,000</u>	<u>\$ 662,864</u>	<u>\$ 18,305,000</u>	<u>\$ 2,567,439</u>

Municipal Center Fund

MISSION

The Municipal Center, located at 5211 Maryland Way in the Maryland Farms Office Park, was opened in October 1987 and serves as headquarters for the administrative functions of City government. It provides assembly space for public meetings as well as the headquarters for Brentwood Fire Rescue and operation of Fire Station No. 1. 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. All Police Department operations, inclusive of Emergency Communications, were relocated to the new headquarters facility on Heritage Way by the spring of 2023.

BUDGET COMMENTS

The City's share of rent for FY 2024 is covered through a \$740,000 General Fund operating transfer to this fund, an amount unchanged from FY 2023. Rent no longer includes ECD, but does include \$28,075 from Williamson Medical Center for the ambulance station. Operating expenses of \$838,870 are 8.3% higher than FY 2023, with the largest increase in R/M Buildings due to janitorial cost increases and the addition of 10 hours for Cushman & Wakefield's maintenance technician.

Space planning in FY 2021 and 2022 was conducted in anticipation of repurposing the areas to be vacated by the Police Department. The total remaining project cost is expected to be \$4,525,000, with \$3,635,000 in FY 2024 and \$900,000 in FY 2025. Funding will be provided by retained earnings in the Municipal Center Fund of \$2,525,000 and a 2023 fiscal year-end transfer of \$2 million from General Fund excess revenues to the Municipal Center Fund.

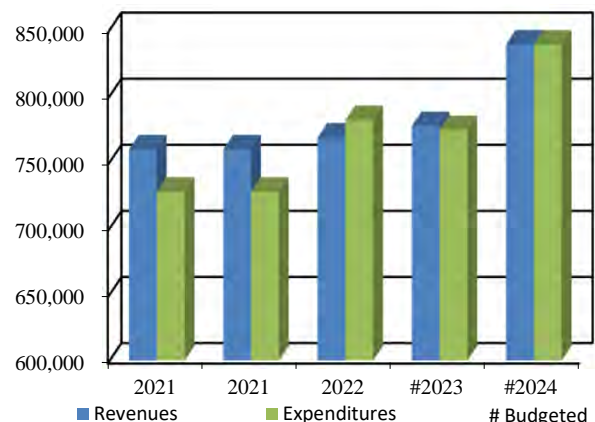
SUMMARY

	Actual FY 2021	Actual FY 2022	Budget FY 2023	YTD Actual FY 2023	Budget FY 2024
Revenues					
Rental Income	\$ 751,621	\$ 753,695	\$ 767,380	\$ 764,903	\$ 768,075
Transfer - Capital Projects Fund	-	-	-	-	-
Interest Income/Other	8,145	14,933	10,000	78,811	71,000
Total Revenues	\$ 759,766	\$ 768,628	\$ 777,380	\$ 843,715	\$ 839,075
Expenditures					
Professional Services	\$ 20,643	\$ 22,169	\$ 25,000	\$ 15,931	\$ 26,000
Utilities	150,237	155,559	163,000	108,987	176,000
Maintenance	269,336	314,592	278,000	188,229	324,500
Depreciation/Amortization Expense	262,469	266,703	280,000	186,667	281,000
Other	24,933	22,853	28,390	19,053	31,370
Total Expenditures	\$ 727,618	\$ 781,876	\$ 774,390	\$ 518,868	\$ 838,870

PERSONNEL

No personnel are directly assigned to this activity

FUND PERFORMANCE



Emergency Communications District

Organization Chart



[Click here for more information](#)

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 2021	Actual FY 2022	Budget FY 2023	YTD Actual FY 2023	Budget FY 2024
Personnel Services	\$ 1,084,238	\$ 1,016,925	\$ 1,170,105	\$ 694,947	\$ 1,243,450
Operating Expenditures	383,768	330,360	548,490	372,619	572,460
Total	\$ 1,468,006	\$ 1,347,285	\$ 1,718,595	\$ 1,067,566	\$ 1,815,910

BUDGET COMMENTS

The budget for FY 2024 is \$1,815,910, up 5.7% from the FY 2023 budget of \$1,718,595. The increase is attributable to personnel cost increase of 6.3%. A little more than 68% 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 salary adjustments (and related benefits) recommended per the City-wide Compensation Study completed in late FY 2023. The increase is partially offset by a reduced OPEB contribution based on an actuarial valuation as of 1/1/23. As with other City departments, no increase is proposed for the health insurance line item or TCRS retirement contribution rates. Effective in FY 2023, telecommunicators obtaining professional certification are eligible for up to \$720 in incentive pay. Other operating expenses 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 (\$165,375).

Since the District is an enterprise fund, the budget includes \$155,010 in depreciation expense for investments in new equipment for the new 911 call center. The depreciation amount is an increase of \$42,370 over FY 2023 budgeted amount of \$112,280.

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 \$533,000 is required in FY 2024 to adequately fund the requirements of the District. This amount reflects an increase of \$45,000. While the District no longer pays rent to the Municipal Center Fund, which was \$31,800 in FY 2022 and \$15,900 for 6 months in FY 2023, it will now pay rent to the General Fund reflective of the new facilities in the amount of \$94,000.

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

Organizational Priority advanced: #2 - Ensure outstanding public safety services

Emergency Communications District

PERFORMANCE MEASURES

<u>PERFORMANCE MEASURES</u>	<u>Actual FY 2021</u>	<u>Actual FY 2022</u>	<u>Target FY 2023</u>	<u>Target FY 2024</u>
Medical calls dispatched w/i 90 sec. (NFPA)	99%	99%	98%	98%
Percent NCIC entries entered w/o errors	98%	97%	97%	98%
Average ring time - all calls received	5 Seconds	4 Seconds	5 Seconds	5 Seconds

AUTHORIZED PERSONNEL

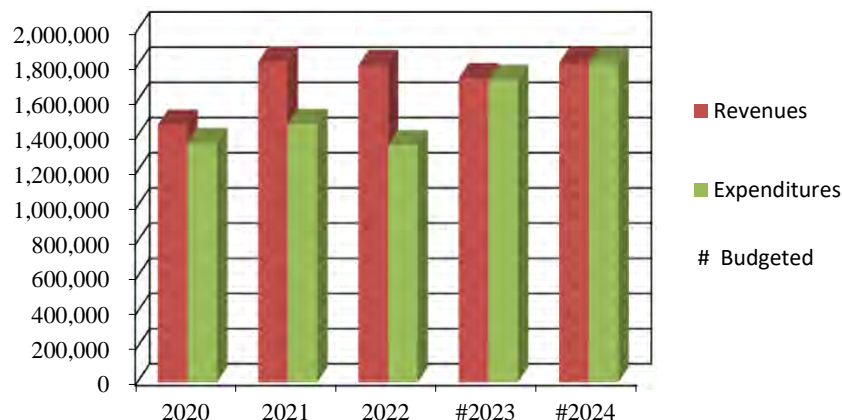
<u>Position / Title</u>	<u>Actual FY 2021</u>	<u>Actual FY 2022</u>	<u>Budget FY 2023</u>	<u>Budget FY 2024</u>
Computer/Network Administrator	0.5	0.5	0	0
Public Safety Dispatcher I & II	<u>12</u>	<u>12</u>	<u>12</u>	<u>12</u>
Total ECD	12.5	12.5	12	12

SUMMARY

Revenues	Actual FY 2021	Actual FY 2022	Budget FY 2023	YTD Actual FY 2023	Budget FY 2024
COB Contribution	484,700	484,700	488,000	488,000	533,000
TECB Funding	1,331,086	1,307,555	1,233,380	986,065	1,233,380
Interest Earnings	5,830	10,853	7,500	49,640	50,000
Miscellaneous Revenue	(0)	(476)	-	(0)	-
Total Revenues	\$ 1,821,616	\$ 1,802,632	\$ 1,728,880	\$ 1,523,705	\$ 1,816,380

Expenditures	Actual FY 2021	Actual FY 2022	Budget FY 2023	YTD Actual FY 2023	Budget FY 2024
Personnel Services	\$ 1,084,238	\$ 1,016,925	\$ 1,170,105	\$ 694,947	\$ 1,243,450
Operating Expenditures	315,254	274,649	436,210	299,955	417,450
Depreciation Expense	68,513	55,711	112,280	72,664	155,010
Total Expenditures	\$ 1,468,006	\$ 1,347,285	\$ 1,718,595	\$ 1,067,566	\$ 1,815,910

FUND PERFORMANCE



SUPPLEMENTAL INFORMATION

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

Personnel Summary

SUMMARY - FULL TIME POSITIONS

<u>Activity</u>	<u>Budget FY 2022</u>	<u>Budget FY 2023</u>	<u>Budget FY 2024</u>	<u>Change (+/-)</u>
City Manager's Office	2	2	2	
Finance Department	8	8	9	+1
City Recorder	1	1	1	
Legal Services	1	1	1	
Technology	7.5	8	9	+1
Geographic Information Systems	3	3	3	
Human Resources	3	4	4	
Community Relations	2	2	2	
Planning	3	4	4	
Codes Enforcement	8	10	10	
Police Department	73	74	78	+4
Fire Department	75	75	81	+6
Public Works Department	22	22	22	
Traffic Signalization	2	2	2	
Service Center	2	2	2	
Engineering Services	5	7	7	
Parks and Recreation Department	16	19	19	
Public Library	<u>12</u>	<u>12</u>	<u>14</u>	<u>+2</u>
TOTAL - GENERAL FUND	245.5	256	270	+14
Emergency Communications District	12.5	12	12	
Water and Sewer Fund	26	26	26	
TOTAL - ALL FUNDS	<u>284</u>	<u>294</u>	<u>308</u>	<u>+14</u>

SUMMARY - CHANGES IN FULL TIME POSITIONS

General Fund - net (14) positions added

- Added (1) Senior Accountant in Finance
- Added (1) Assistant Technology Director in Technology
- Added (4) Police Officers in the Police Department
- Added (6) Firefighters in Fire Rescue
- Added (1) Administrative Services Coordinator and eliminated (1) Receptionist in Service Center
- Added (1) Librarian I and (1) Library Technician II in Library (approved mid-year FY 2023)

Emergency Communications District - no changes

Water and Sewer Fund - no net change in position count

- Added (1) Utility Service Technician and eliminated (1) Maintenance Technican

Personnel Schedule

FULL TIME POSITIONS BY DEPARTMENT

		<i><u>Budget FY 2021</u></i>	<i><u>Budget FY 2022</u></i>	<i><u>Budget FY 2023</u></i>	<i><u>Budget FY 2024</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
	Senior Accountant	0	0	0	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	9
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
	Assistant Technology Director	0	0	0	1
	Systems Administrator	2	2	2	2
	Computer/Network Technician	2.5	3.5	4	4
	Administrative Services Coordinator	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
	Total Technology	6.5	7.5	8	9
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	1	1
	HR/Payroll Specialist	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>
	Total Human Resources	3	3	4	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 2021</u></i>	<i><u>Budget FY 2022</u></i>	<i><u>Budget FY 2023</u></i>	<i><u>Budget FY 2024</u></i>
41700	Planning				
	Planning and Codes Director	1	1	1	1
	Senior City Planner	1	1	1	1
	City Planner	0	0	1	1
	Planner I & II	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
	Total Planning	3	3	4	4
41710	Codes Enforcement				
	Chief Building Official	1	1	1	1
	Building Inspector I & II	5	5	5	5
	Plans Examiner	0	0	1	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>1</u>	<u>1</u>
	Total Codes Enforcement	8	8	10	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	42	42	42	46
	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	1	1
	Administrative Assistant	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
	Total Police	73	73	74	78
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	16	16
	Firefighter & Fire Engineer/Driver	48	54	51	57
	Administrative Services Coordinator	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
	Total Fire and Rescue	69	75	75	81

Personnel Schedule

FULL TIME POSITIONS BY DEPARTMENT

		<i><u>Budget FY 2021</u></i>	<i><u>Budget FY 2022</u></i>	<i><u>Budget FY 2023</u></i>	<i><u>Budget FY 2024</u></i>
43120	Public Works				
	Public Works Director	1	1	1	1
	Operations Superintendent	1	1	1	1
	Supervisor of Operations	0	1	1	1
	Equipment Operator I, II & III	10	14	14	14
	Maintenance Technician	<u>10</u>	<u>5</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	2
	Receptionist	<u>1</u>	<u>1</u>	<u>1</u>	<u>0</u>
	Total Service Center	2	2	2	2
43800	Engineering Services				
	Engineering Director	1	1	1	1
	City Engineer	2	3	3	3
	Engineer	0	0	1	1
	Capital Projects Coordinator	1	0	0	0
	Engineering Technician I & II	<u>1</u>	<u>1</u>	<u>2</u>	<u>2</u>
	Total Engineering	5	5	7	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	1	1
	Grounds Specialist I & II	4	4	3	3
	Maintenance Technician	<u>9</u>	<u>9</u>	<u>12</u>	<u>12</u>
	Total Parks	16	16	19	19
44800	Library				
	Library Director	1	1	1	1
	Assistant Library Director	0	0	1	1
	Library Services Supervisor	1	1	0	0
	Librarian I and II	3	3	4	5
	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>4</u>	<u>5</u>
	Total Library	12	12	12	14

Personnel Schedule

FULL TIME POSITIONS BY DEPARTMENT

		<i><u>Budget</u></i> <i><u>FY 2021</u></i>	<i><u>Budget</u></i> <i><u>FY 2022</u></i>	<i><u>Budget</u></i> <i><u>FY 2023</u></i>	<i><u>Budget</u></i> <i><u>FY 2024</u></i>
GENERAL FUND					
	Total No. of Full-Time Positions	238.5	245.5	256	270
42110	Emergency Communications District				
	Computer/Network Administrator	0.5	0.5	0	0
	Public Safety Dispatcher I & II	<u>12</u>	<u>12</u>	<u>12</u>	<u>12</u>
	Total ECD	12.5	12.5	12	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	1	1	1
	Equipment Operator I, II & III	3	3	3	3
	Utility Programs Coordinator	1	1	1	1
	Sewer Rehabilitation Technician	1	1	1	1
	Utility Service Technician	3	3	3	4
	Utility Billing Specialist	0	0	0	0
	Maintenance Technician	10	9	9	8
	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>277</u>	<u>284</u>	<u>294</u>	<u>308</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 2024 Classification and Pay Plan

General Employees

Pay Range (non-exempt/exempt)	Minimum	Mid-point	Maximum
Group A-GE (ne)	\$ 32,156.80	\$ 40,206.40	\$ 48,235.20
Community Relations Specialist*			
* Base pay only (commission-based salary structure)			
Group B-GE (ne)	\$ 36,025.60	\$ 45,032.00	\$ 54,038.40
Library Technician I			
Receptionist			
Group C-GE (ne)	\$ 40,352.00	\$ 50,440.00	\$ 60,528.00
Library Technician II			
Group D-GE (ne)	\$ 45,198.40	\$ 56,492.80	\$ 67,808.00
Accounting Clerk I			
Administrative Assistant			
Human Resources Technician			
Legal Assistant			
Library Technician III			
Municipal Codes Officer I			
Network Specialist			
Police Evidence Technician			
Police Records Clerk I			
Vehicle Services Technician I			
Group E-GE (ne)	\$ 50,627.20	\$ 63,294.40	\$ 75,940.80
Accounting Clerk II			
Administrative Services Coordinator			
Circulation Supervisor			
Librarian I			
Library Community Engagement Technician			
Library Marketing Coordinator			
Media Specialist			
Municipal Codes Officer II			
Police Records Clerk II			
Vehicle Services Technician II			
Group F-GE (ne)	\$ 56,721.60	\$ 70,907.20	\$ 85,092.80
Building Inspector			
Engineering Technician I			
GIS Specialist I			
HR/Payroll Specialist			
Librarian 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 2024 Classification and Pay Plan

General Employees

Pay Range (non-exempt/exempt)	Minimum	Mid-point	Maximum
Group G-GE (ne)	\$ 63,502.40	\$ 79,372.80	\$ 95,264.00
Accountant			
Building Inspector II			
Engineering Technician II			
GIS Specialist II			
Human Resources Generalist			
Planner I			
Group H-GE (ne)	\$ 71,136.00	\$ 88,920.00	\$ 106,704.00
Building Plans Examiner			
City Planner			
City Recorder			
Data Analyst			
Fire Apparatus Maintenance Technician			
Planner II			
Group I-GE (e)	\$ 79,681.53	\$ 99,601.91	\$ 119,522.30
Assistant Library Director			
Chief Building Official			
Computer/Network Technician (ne)			
Engineer (ne)			
GIS Coordinator (ne)			
Senior City Planner			
Group J-GE (e)	\$ 89,243.32	\$ 111,554.15	\$ 133,864.98
Assistant Finance Director			
Community Relations Director			
Systems Administrator			
Group K-GE (e)	\$ 99,952.52	\$ 124,940.65	\$ 149,928.78
City Engineer			
Library Director			
Group L-GE (e)	\$ 111,946.83	\$ 139,933.54	\$ 167,920.25
Assistant Technology Director			
Planning and Codes Director			
Group M-GE (e)	\$ 125,380.44	\$ 156,725.55	\$ 188,070.66
Engineering Director			
Human Resources Director			
Technology Director			

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

FY 2024 Classification and Pay Plan

General Employees

Pay Range (non-exempt/exempt)	Minimum	Mid-point	Maximum
Group N-GE (e) Finance Director	\$ 140,426.09	\$ 175,532.61	\$ 210,639.14
Group O-GE (e) Assistant City Manager City Attorney	\$ 157,277.22	\$ 196,596.53	\$ 235,915.83
Group P-GE (ne) City Manager	Annual Salary to be established by the Board of Commissioners each July 1		
Group Q-GE (ne) Intern	\$ 16.00	\$ 20.00	\$ 24.00

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FY 2024 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) Firefighter-Recruit	\$ 51,542.40	\$ 64,438.40	NA
Group B-PS Sworn (ne) Firefighter Police Officer-Recruit	\$ 55,993.60	\$ 68,868.80	\$ 81,182.40
Group C-PS Sworn (ne) Fire Engineer/Driver Police Officer	\$ 60,195.20	\$ 74,048.00	\$ 87,276.80
Group D-PS Sworn (ne) Fire Lieutenant Police Sergeant Police Detective	\$ 73,902.40	\$ 90,896.00	\$ 107,161.60
Group E-PS Sworn (ne) Fire Battalion Chief Police Lieutenant	\$ 82,763.20	\$ 101,795.20	\$ 120,016.00
Group F-PS Sworn (e) Division Chief-Fire Training Officer Division Chief-Fire Marshal Police Captain	\$ 92,726.40	\$ 114,046.40	\$ 134,451.20
Group G-PS Sworn (e)	\$ 103,833.60	\$ 127,712.00	\$ 150,550.40
Group H-PS Sworn (e) Assistant Police Chief Deputy Fire Chief	\$ 116,292.80	\$ 143,041.60	\$ 168,625.60
Group I-PS Sworn (e) Fire Chief Police Chief	\$ 130,249.60	\$ 160,201.60	\$ 188,864.00

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

FY 2024 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	\$ 46,945.60	\$ 58,682.00	\$ 70,418.40
Group B-ECD-C (ne) Public Safety Dispatcher II	\$ 52,582.40	\$ 65,728.00	\$ 78,873.60
Group B-ECD-NC (ne)* Public Safety Dispatcher II	\$ 52,582.40	\$ 67,704.00	\$ 82,825.60
Group C-ECD (e) ECD Supervisor	\$ 82,763.20	\$ 103,454.00	\$ 124,144.80

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

(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 2024 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)	\$ 38,521.60	\$ 48,152.00	\$ 57,782.40
Maintenance Technician			
Parks Worker (PT)			
Group B - SC (ne)	\$ 43,160.00	\$ 53,955.20	\$ 64,750.40
Equipment Operator I			
Senior Maintenance Technician			
Utility Service Technician			
Group C - SC (ne)	\$ 48,339.20	\$ 60,424.00	\$ 72,508.80
Equipment Operator II			
Grounds Specialist I			
Water Services Senior Maintenance Technician			
Group D - SC (ne)	\$ 54,121.60	\$ 67,662.40	\$ 81,182.40
Equipment Operator III			
Grounds Specialist II			
Pump Station Technician			
Sewer Rehabilitation Technician			
Traffic Operations Technician			
Utilites Programs Coordinator			
Group E - SC (ne)	\$ 60,632.00	\$ 75,795.20	\$ 90,958.40
Operations Supervisor			
Utility Inspector I			
Group F - SC (ne)	\$ 67,891.20	\$ 84,864.00	\$ 101,836.80
Utility Inspector II			
Utility Operations Supervisor			
Group G - SC (ne)	\$ 73,902.40	\$ 92,372.80	\$ 110,864.00
Parks Maintenance Supervisor			
Recreation Services Coordinator			
Traffic Operations Coordinator			
Group H - SC (e)	\$ 81,182.40	\$ 101,483.20	\$ 121,784.00
Chief Utility Inspector			
Operations Superintendent			
Group I - SC (e)	\$ 99,917.13	\$ 124,896.41	\$ 149,875.70
Assistant Water Services Director			
Parks and Recreation Director			
Group J - SC (e)	\$ 111,887.19	\$ 139,858.99	\$ 167,830.79
Public Works Director			
Water Services Director			

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ORDINANCE 2023-02

**AN APPROPRIATION ORDINANCE FOR THE CITY OF BRENTWOOD, TENNESSEE FOR THE FISCAL YEAR BEGINNING
JULY 1, 2023, AND ENDING JUNE 30, 2024**

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, 2023, and ending June 30, 2024, to wit:

GENERAL FUND			
	FY 2021-22 ACTUAL	FY 2022-23 BUDGET	FY 2023-24 BUDGET
Estimated Beginning Fund Balance			\$ 53,402,832
<u>Revenues and Other Sources:</u>			
Taxes	\$ 52,876,215	\$ 40,255,000	\$ 43,315,000
Licenses and Permits	1,107,507	820,350	802,600
Fines and Fees	135,795	110,000	85,000
Charges for Services	598,222	632,000	661,000
Intergovernmental	6,808,844	5,327,950	5,865,950
Uses of Money and Property	722,555	495,100	875,050
Other	306,902	205,250	229,500
Total Revenues and Other Sources	\$ 62,556,040	\$ 47,845,650	\$ 51,834,100
Total Funds Available			\$ 105,236,932

Note: FY 2021-22 and 2022-23 columns are shown for informational purposes only.

GENERAL FUND

	FY 2021-22 ACTUAL	FY 2022-23 BUDGET	FY 2023-24 BUDGET
<u>Expenditures and Other Uses:</u>			
City Commission	\$ 215,797	\$ 226,955	\$ 228,445
City Court	40,370	44,715	45,100
City Manager's Office	470,025	521,060	558,945
Elections	-	52,000	-
Finance	998,398	1,103,365	1,409,865
City Recorder	166,681	176,990	192,490
Legal Services	249,169	307,815	362,550
Technology	2,301,041	2,509,905	2,849,425
Geographic Information Systems	377,289	407,145	460,275
Human Resources	464,684	663,960	745,250
Community Relations	372,265	421,240	442,800
Planning	567,002	610,770	699,170
Codes Enforcement	847,322	1,050,905	1,070,070
Insurance/Other Benefits	791,610	976,470	1,023,985
Police Department	9,571,265	10,467,260	11,261,155
Police Department Headquarters	460,253	528,800	561,465
Fire and Rescue Department	9,121,682	9,727,235	11,236,190
Safety Center East	94,236	91,355	89,150
Public Works	3,736,298	4,161,980	4,350,665
Storm Drainage	44,699	50,000	50,000
Street Lighting	418,564	420,000	213,000
Traffic Signalization	373,403	508,940	523,660
Service Center	395,865	428,300	468,835
Engineering Services	791,356	1,008,610	1,116,875
Public Health	90,498	113,315	118,230
Parks and Recreation	2,487,734	3,177,140	3,233,025
Public Library	2,902,054	2,925,405	3,200,805
Education	238,785	244,400	244,400
Economic Development	10,000	10,000	10,000
Historic Sites	193,569	201,770	224,075
Transfer to Debt Service Fund	2,995,000	3,095,000	3,195,000
Transfer to Municipal Center Fund	695,000	740,000	740,000
Transfer to Retiree Benefits Fund	25,000	25,000	25,000
Transfer to Facility Maintenance Fund	545,000	350,000	350,000
Contribution to Emergency Communication District	484,700	488,000	533,000
Total Expenditures and Other Uses	\$ 43,536,613	\$ 47,835,805	\$ 51,832,900
Fund Balance/Surplus Transfers - Capital Projects, Equipment and Insurance Funds	\$ 9,885,000	\$ -	\$ -
Estimated Ending Fund Balance			\$ 53,404,032

Note: FY 2021-22 and 2022-23 columns are shown for informational purposes only.

EQUIPMENT REPLACEMENT FUND

	FY 2021-22 ACTUAL	FY 2022-23 BUDGET	FY 2023-24 BUDGET
Estimated Beginning Fund Balance			\$ 6,948,436
<u>Revenues and Other Sources:</u>			
Transfer from General Fund	\$ 2,840,000	\$ 2,143,000	\$ 2,347,000
Federal/State/Local Sources	\$ 483,081	\$ -	\$ -
Interest Earnings	31,663	20,000	250,000
Sale of Equipment and Insurance Reimbursement	51,604	25,000	50,000
Total Revenues and Other Sources	\$ 3,406,349	\$ 2,188,000	\$ 2,647,000
Total Funds Available			\$ 9,595,436
<u>Expenditures and Other Uses:</u>			
Computer Equipment and Software	\$ 245,166	\$ 693,000	\$ 710,000
Heavy Equipment and Vehicles	1,333,814	1,150,000	990,000
Total Expenditures and Other Uses	\$ 1,578,980	\$ 1,843,000	\$ 1,700,000
Estimated Ending Fund Balance			\$ 7,895,436

FACILITIES MAINTENANCE FUND

	FY 2021-22 ACTUAL	FY 2022-23 BUDGET	FY 2023-24 BUDGET
Estimated Beginning Fund Balance			\$ 1,741,133
<u>Revenues and Other Sources:</u>			
Transfer from General Fund	\$ 545,000	\$ 350,000	\$ 350,000
Federal and State Sources	-	-	-
Interest Earnings and Other	8,574	5,000	75,000
Total Revenues and Other Sources	\$ 553,574	\$ 355,000	\$ 425,000
Total Funds Available			\$ 2,166,133
<u>Expenditures and Other Uses:</u>			
Service Center	\$ 114,728	\$ 295,000	\$ 265,000
Fire and Rescue	24,253	45,000	45,000
Parks and Recreation	329,795	495,000	610,000
Public Works	13,710	50,000	50,000
Library	342,803	95,000	105,000
Historic Sites	42,036	45,000	90,000
Total Expenditures and Other Uses	\$ 867,324	\$ 1,025,000	\$ 1,165,000
Estimated Ending Fund Balance			\$ 1,001,133

Note: FY 2021-22 and 2022-23 columns are shown for informational purposes only.

STATE STREET AID FUND

	<u>FY 2021-22 ACTUAL</u>	<u>FY 2022-23 BUDGET</u>	<u>FY 2023-24 BUDGET</u>
Estimated Beginning Fund Balance			\$ 2,104,763
<u>Revenues and Other Sources:</u>			
State Fuel Taxes	1,584,932	1,625,000	1,600,000
Interest Earnings	8,629	5,000	70,000
Total Revenues and Other Sources	<u>\$ 1,593,560</u>	<u>\$ 1,630,000</u>	<u>\$ 1,670,000</u>
Total Funds Available			\$ 3,774,763
<u>Expenditures and Other Uses:</u>			
Street Repairs	1,119,246	1,800,000	1,900,000
Total Expenditures and Other Uses	<u>\$ 1,119,246</u>	<u>\$ 1,800,000</u>	<u>\$ 1,900,000</u>
Estimated Ending Fund Balance			\$ 1,874,763

PUBLIC WORKS PROJECT FUND

	<u>FY 2021-22 ACTUAL</u>	<u>FY 2022-23 BUDGET</u>	<u>FY 2023-24 BUDGET</u>
Estimated Beginning Fund Balance			\$ 1,827,955
<u>Revenues and Other Sources:</u>			
Public Works Project Fees	549,606	700,000	460,000
Interest Earnings	6,837	5,000	65,000
Total Revenues and Other Sources	<u>\$ 556,443</u>	<u>\$ 705,000</u>	<u>\$ 525,000</u>
Total Funds Available			\$ 2,352,955
<u>Expenditures and Other Uses:</u>			
Transfer to Capital Projects Fund	350,000	420,000	-
Total Expenditures and Other Uses	<u>\$ 350,000</u>	<u>\$ 420,000</u>	<u>\$ -</u>
Estimated Ending Fund Balance			\$ 2,352,955

Note: FY 2021-22 and 2022-23 columns are shown for informational purposes only.

DRUG FUND

	FY 2021-22 ACTUAL	FY 2022-23 BUDGET	FY 2023-24 BUDGET
Estimated Beginning Fund Balance			\$ 452,045
<u>Revenues and Other Sources:</u>			
Drug Related Fines/Other	\$ 20,677	\$ 20,000	\$ 20,000
Interest Earnings	1,891	1,000	1,000
Total Revenues and Other Sources	\$ 22,568	\$ 21,000	\$ 21,000
Total Funds Available			\$ 473,045
<u>Expenditures and Other Uses:</u>			
Drug Enforcement	\$ 12,954	\$ 20,000	\$ 20,000
Capital Outlay	-	-	-
Total Expenditures and Other Uses	\$ 12,954	\$ 20,000	\$ 20,000
Estimated Ending Fund Balance			\$ 453,045

E-CITATION FUND

	FY 2021-22 ACTUAL	FY 2022-23 BUDGET	FY 2023-24 BUDGET
Estimated Beginning Fund Balance			\$ 3,587
<u>Revenues and Other Sources:</u>			
E-Citation Fees	\$ 1,507	\$ 1,000	\$ 1,000
Interest Earnings	5	10	50
Total Revenues and Other Sources	\$ 1,512	\$ 1,010	\$ 1,050
Total Funds Available			\$ 4,637
<u>Expenditures and Other Uses:</u>			
Miscellaneous Technology	\$ -	\$ -	\$ -
Total Expenditures and Other Uses	\$ -	\$ -	\$ -
Estimated Ending Fund Balance			\$ 4,637

Note: FY 2021-22 and 2022-23 columns are shown for informational purposes only.

ADEQUATE FACILITIES TAX FUND

	FY 2021-22 ACTUAL	FY 2022-23 BUDGET	FY 2023-24 BUDGET
Estimated Beginning Fund Balance			\$ 1,391,007
<u>Revenues and Other Sources:</u>			
Adequate Facilities Tax	\$ 528,221	\$ 525,000	\$ 400,000
Interest Earnings	4,519	2,500	12,000
Total Revenues and Other Sources	\$ 532,740	\$ 527,500	\$ 412,000
Total Funds Available			\$ 1,803,007
<u>Expenditures and Other Uses:</u>			
Williamson County Contributions to Schools	\$ -	\$ -	\$ -
Transfer to Capital Projects Fund	-	500,000	1,000,000
Total Expenditures and Other Uses	\$ -	\$ 500,000	\$ 1,000,000
Estimated Ending Fund Balance			\$ 803,007

POST EMPLOYMENT BENEFITS FUND

	FY 2021-22 ACTUAL	FY 2022-23 BUDGET	FY 2023-24 BUDGET
Estimated Beginning Fund Balance:			\$ 920,515
<u>Revenues and Other Sources:</u>			
Retiree Leave Payout Transfer from Gen. Fund	25,000	25,000	25,000
Interest Earnings	2,768	2,500	10,000
Total Revenues and Other Sources	\$ 27,768	\$ 27,500	\$ 35,000
Total Funds Available			\$ 955,515
<u>Expenditures and Other Uses:</u>			
Post Retirement Benefits and Expenses	\$ 203,015	\$ -	\$ -
Total Expenditures and Other Uses	\$ 203,015	\$ -	\$ -
Estimated Ending Fund Balance			\$ 955,515

Note: FY 2021-22 and 2022-23 columns are shown for informational purposes only.

FUEL FUND

	FY 2021-22 ACTUAL	FY 2022-23 BUDGET	FY 2023-24 BUDGET
Estimated Beginning Fund Balance:			\$ 591,034
<u>Revenues and Other Sources:</u>			
Transfer from General Fund	\$ 286,114	\$ 336,600	\$ 343,250
Transfer from Water and Sewer Fund	32,940	40,000	40,000
Interest Earnings	2,983	2,500	10,000
Total Revenues and Other Sources	\$ 322,036	\$ 379,100	\$ 393,250
Total Funds Available			\$ 984,284
<u>Expenditures and Other Uses:</u>			
Gasoline and Diesel Fuel	\$ 462,423	\$ 540,670	\$ 540,670
Total Expenditures and Other Uses	\$ 462,423	\$ 540,670	\$ 540,670
Estimated Ending Fund Balance			\$ 443,614

INSURANCE FUND

	FY 2021-22 ACTUAL	FY 2022-23 BUDGET	FY 2023-24 BUDGET
Estimated Beginning Fund Balance:			\$ 3,769,966
<u>Revenues and Other Sources:</u>			
Other Financing Sources - Health Insurance	\$ 4,690,207	4,527,065	\$ 4,551,245
Other Financing Sources - Workers Compensation	336,920	345,230	357,660
Interest Earnings	12,802	15,000	100,000
Total Revenues and Other Sources	\$ 5,039,929	\$ 4,887,295	\$ 5,008,905
Total Funds Available			\$ 8,778,871
<u>Expenditures and Other Uses:</u>			
Medical Claims	\$ 3,347,686	\$ 3,500,000	\$ 3,100,000
HRA Claims	354,334	425,000	400,000
Specailty HRA Claims	-	-	450,000
Health/Life Insurance	795,852	975,000	1,125,000
Other Professional Services	226,495	285,000	290,000
Transitional Reinsurance Program Tax	1,323	250	-
Workers Compensation	305,882	315,000	330,750
Total Expenditures and Other Uses	\$ 5,031,572	\$ 5,500,250	\$ 5,695,750
Estimated Ending Fund Balance			\$ 3,083,121

Note: FY 2021-22 and 2022-23 columns are shown for informational purposes only.

DEBT SERVICE FUND

	FY 2021-22 ACTUAL	FY 2022-23 BUDGET	FY 2023-24 BUDGET
Estimated Beginning Fund Balance			\$ 3,611,994
<u>Revenues and Other Sources:</u>			
Transfer from General Fund	\$ 2,995,000	\$ 3,095,000	\$ 3,195,000
Bond Refunding Proceeds/Premium	2,998,031	-	-
Interest Earnings	15,252	13,000	147,000
Total Revenues and Other Sources	\$ 6,008,283	\$ 3,108,000	\$ 3,342,000
Total Funds Available			\$ 6,953,994
<u>Expenditures and Other Uses:</u>			
Debt Service	\$ 7,191,067	\$ 2,360,660	\$ 2,847,270
Total Expenditures and Other Uses	\$ 7,191,067	\$ 2,360,660	\$ 2,847,270
Estimated Ending Fund Balance			\$ 4,106,724

CAPITAL PROJECTS FUND

	FY 2021-22 ACTUAL	FY 2022-23 BUDGET*	FY 2023-24 BUDGET*
<u>Revenues And Other Sources:</u>			
Transfer from Public Works Projects Fund	\$ 350,000	\$ 420,000	\$ -
Federal, State and Private Sources	1,407,532	4,612,145	5,945,000
Transfer from General Fund	9,100,000	-	-
Transfer from Adequate Facilities Tax Fund	-	500,000	1,000,000
Transfer from Emergency Communications District	-	-	-
Bond Proceeds	-	9,000,000	-
Interest Earnings and Other	80,373	50,000	300,000
Other Financing Sources	-	-	-
Total Revenues and Other Sources	\$ 10,937,905	\$ 14,582,145	\$ 7,245,000
<u>Expenditures and Other Uses:</u>			
Transportation	\$ 1,367,152	\$ 11,465,000	\$ 6,890,000
Parks and Recreation	1,561,500	1,600,000	9,125,000
General Facilities	5,360,454	2,520,000	1,645,000
Technology	179,898	885,000	555,000
Storm Drainage	348,330	1,550,000	2,250,000
Other Financing Uses	-	-	-
Total Project Appropriations and Other Uses	\$ 8,817,334	\$ 18,020,000	\$ 20,465,000

* 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 2021-22 and 2022-23 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, 2023 and ending June 30, 2024, to wit:

EMERGENCY COMMUNICATIONS DISTRICT

	FY 2021-22 ACTUAL	FY 2022-23 BUDGET	FY 2023-24 BUDGET
Estimated Beginning Net Position			\$ 2,176,000
<u>Revenues and Other Sources:</u>			
Contribution from City of Brentwood			
- General Fund	484,700	488,000	533,000
TECB-Reimbursements or Grants	44,000	-	44,000
TECB Operational Funding	864,126	864,125	864,125
TECB Distribution of Excess Revenue	399,429	369,255	325,255
Interest Earnings and other	10,377	7,500	50,000
Total Revenues and Other Sources	\$ 1,802,632	\$ 1,728,880	\$ 1,816,380
Total Funds Available			\$ 3,992,380
<u>Expenses and Other Uses:</u>			
Personnel Services	\$ 1,009,090	\$ 1,159,105	\$ 1,237,950
Operating Services	282,484	447,210	422,950
Depreciation Expense	55,711	112,280	155,010
Total Expenses and Other Uses	\$ 1,347,285	\$ 1,718,595	\$ 1,815,910
Estimated Ending Net Position			\$ 2,176,470

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, 2023 and ending June 30, 2024 and are provided for informational purposes.

Operating Revenues	\$ 21,551,675
Operating Expenses	\$ 21,080,380

SECTION 5. That the following amounts in the Municipal Center Fund are projected operating revenues and expenses for the fiscal year beginning July 1, 2023 and ending June 30, 2024 and are provided for informational purposes.

Operating Revenues	\$ 839,075
Operating Expenses	\$ 838,870

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>5/22/2023</u>	PLANNING COMMISSION	<u>n/a</u>
	2nd reading	<u>6/26/2023</u>	NOTICE OF PASSAGE	
			Notice published in:	<u>n/a</u>
			Date of publication:	<u></u>
PUBLIC HEARING				
Notice published in:	<u>The Williamson Herald</u>			
Date of publication:	<u>4/26/2023</u>			
Date of hearing:	<u>05/22/23; 06/12/23; 06/26/23</u>		EFFECTIVE DATE	<u>06/26/2023</u>

DocuSigned by:

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MAYOR Mark W. Gorman

DocuSigned by:

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RECORDER Holly Earls

Approved as to form:

DocuSigned by:

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CITY ATTORNEY Kristen L. Corn

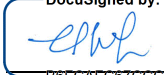
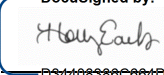
ORDINANCE 2023-06

AN ORDINANCE OF THE CITY OF BRENTWOOD, TENNESSEE TO ESTABLISH THE TAX LEVY FOR THE FISCAL YEAR BEGINNING JULY 1, 2023, AND ENDING JUNE 30, 2024

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, 2023, and ending June 30, 2024, 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 2023-02.

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>05/22/2023</u>	PLANNING COMMISSION	<u>n/a</u>
	2nd reading	<u>06/26/2023</u>	NOTICE OF PASSAGE	
			Notice published in:	<u>n/a</u>
			Date of publication:	<u></u>
PUBLIC HEARING				
	Notice published in:	<u>Williamson Herald</u>		
	Date of publication:	<u>04/27/2023</u>		
	Date of hearing:	<u>5/22/23; 6/12/23; 6/26/23</u>	EFFECTIVE DATE	<u>06/26/2023</u>
	DocuSigned by:		DocuSigned by:	
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MAYOR		Mark W. Gorman	RECORDER	Holly Earls

Approved as to form:

DocuSigned by:	
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CITY ATTORNEY	Kristen L. Corn

RESOLUTION 2023-01

A RESOLUTION TO ADOPT A CAPITAL IMPROVEMENTS PROGRAM FOR THE CITY OF BRENTWOOD FOR THE FISCAL YEARS 2024-2029

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 2024-2029, 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: 06/26/2023

DocuSigned by:

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RECORDER Holly Earls

DocuSigned by:

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MAYOR Mark W. Gorman

Approved as to form:

DocuSigned by:

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CITY ATTORNEY Kristen L. Corn

RESOLUTION 2023-64

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 2023-2024 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 2023-2024 fiscal year as shown on the plans attached hereto as Attachment A and made a part of this resolution by reference.

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

ADOPTED: 06/26/2023


DocuSigned by:

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RECORDER Holly Earls

DocuSigned by:

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MAYOR Mark W. Gorman

Approved as to form:

DocuSigned by:

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CITY ATTORNEY Kristen L. Corn

Statistical Data

Date of incorporation	April 15, 1969
Population (2020 Census)	45,373
Form of government	Uniform City Manager – Commission
Registered voters (as of April 2023)	34,758
Total assessed value in City – (Tax Year 2021)	\$4,408,267,263
Area of City in square miles	42 square miles

ROADS AND STREETS

Asphalt pavement (100.00%)	527.25 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	31.0
Police (includes ECD employees)	90.0
Planning and Codes	14.0
Parks and Recreation	19.0
Library	14.0
Fire	81.0
Total City Employees	308.0

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 2022-2023 Budgeted)	74
Number of pumpers, and ladder trucks	8
Other vehicles	15
Number of fire hydrants	2,692

POLICE PROTECTION

Number of stations	1
Number of sworn personnel (Fiscal Year 2022-2023 Budgeted)	67
Number of vehicles - all radio equipped cars	73

PUBLIC LIBRARY

Brentwood Library	436,470 volumes (includes both physical and electronic items)
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Statistical Data

BUILDING PERMITS

<u>Fiscal Year</u>	<u>Number of Permits</u>	<u>Valuation</u>
2022	877	\$300,514,001
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, K-5)	735
Edmondson Elementary School (EC, K-5)	710
Jordan Elementary (EC, PK-5)	646
Kenrose Elementary School (K-5)	679
Lipscomb Elementary School (K-5)	572
Scales Elementary School (EC, K-5)	785
Sunset Elementary School (K-5)	643
Brentwood Middle School (6-8)	1,131
Sunset Middle School (6-8)	663
Woodland Middle School (6-8)	978
Brentwood High School (9-12)	1,719
Ravenwood High School (9-12)	1,951
Total Students	11,212
Other Educational Facilities:	
Brentwood Academy (6-12, private)	756

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 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 College Grove Utility District. Water purchased from Harpeth Valley Utilities District 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 the 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, 12 multipurpose athletic fields, 8 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. Construction on this new park will begin in the summer of 2023 and will open by summer of 2024.
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	
Governors Club	
Nashville Golf and Athletic Club	

HEALTH SERVICES

Williamson Medical Center - 256 beds (located in Franklin, Tennessee)
Williamson County Health Department (located in Franklin, Tennessee)
Numerous Health Care Specialist Offices; 6 Animal Clinics

MAJOR EMPLOYERS

Employer	Products/Services	Number of Employees
Tractor Supply Company	Retail Headquarters	1,587
Comdata Inc.	Financial Services	1,000
DaVita HealthCare Partners, Inc.	Healthcare	719
LBMC	Financial Services	617
Geodis	Contract Logistics	588
Premise Health	Healthcare	464
Brookdale Senior Living, Inc.	Retirement home; Assisted Living	446
American Addiction Centers	Communications	350
City of Brentwood	Local Government	297
Quorum Health Resources, LLC	Healthcare	282

Statistical Data

UTILITY SERVICE

Utility	Consumers	Revenues
Water	10,030	\$11,194,687
Sewer	11,819	\$8,025,870

WATER RATES

<u>Residential, institutional, retail, and certain other commercial customers:</u>	<u>Inside</u>	<u>Outside</u>	
First 2,000 gallons	\$13.29	\$13.95	(minimum bill)
Next 8,000 gallons	\$4.66	\$4.87	per 1,000 gallons
Thereafter	\$6.77	\$7.28	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 \$.006645 per square foot		
Usage exceeding one gallon of water per square foot up to 10,000 gallons total usage	\$4.66		per 1,000 gallons
Thereafter	\$6.77		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	\$16.63	\$21.81	(minimum bill)
Next 8,000 gallons	\$5.83	\$7.65	per 1,000 gallons
Thereafter	\$6.66	\$8.73	per 1,000 gallons
Wastewater surcharge for all Brentwood sewer customers	\$1.12	\$1.12	per 1,000 gallons
<u>Commercial office customers:</u>			
Gallons equivalent to total square footage of building space	Minimum bill varies per industry - approximately \$.010385 per square foot		
Usage exceeding one gallon of water per square foot up to 10,000 gallons total usage	\$7.29		per 1,000 gallons
Thereafter	\$8.31		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	235.5 miles
Storage capacity in gallons	14,026,000
Percent of water loss	22.35% not adjusted

SEWER COLLECTION SYSTEM

Sanitary sewer mains	305.0 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.
American Rescue Plan Act (ARPA)	The American Rescue Plan Act of 2021, also called the COVID-19 Stimulus Package or American Rescue Plan, is a \$1.9 trillion economic stimulus bill passed by the 117th United States Congress and signed into law by on March 11, 2021.
Annual Comprehensive Financial Report (ACFR)	Annual audit report of the City's financial statements in compliance with the Governmental Accounting Standards Board (GASB) requirements.
Appropriation	Expenditures authorized by the City Commission that allow the City Manager and staff to incur obligations against governmental and enterprise funds and resources. Appropriations are usually for a fixed dollar amount for a particular fiscal year.
Appropriations Ordinance	The official action by the City Commission considered on two readings that, when approved, establishes the legal authority for City officials to expend funds within the fiscal year.
Appraised Value	The market value of real property determined by Williamson County Property Assessor based on review of comparable sales of similar type property. A reappraisal of all taxable property in the County occurs every 4-5 years.
Assessed Value	The constitutionally established value of personal and real property for use in levying the tax rate for real and personal property taxes. For residential property, the assessed value is 25% of the appraised value
Bond Rating Agency	A bond rating agency evaluates the financial soundness of the City and assigns a "rating" score prior to issuance of new bonds. The City currently

Glossary

receives ratings from two recognized bond rating agencies, Moody's Investors Services and Standard and Poor's.

Budget

A financial and operational plan for the City for a specific period (fiscal year) which includes, at minimum, estimates of anticipated revenues and projected expenses and information on department missions and workloads, non-routine work plans, personnel, etc.

Budget -Balanced

The anticipated revenues to be collected within a specific period (fiscal year) will equal or exceed the required expenses for the same period.

Budget Calendar

The schedule of important dates, meetings and deadlines required in the preparation, review and passage of the capital improvements program and annual operating budget.

Budget Documents

The written material and documents presented by the City Manager documents, including but not limited to the annual operating budget, the six-year Capital Improvements Program and Non-routine Work Plan, for the upcoming fiscal year which are used by the City Commission in the deliberation process leading to formal approval by ordinance or resolution.

Budget Message

The opening memo in the annual operating budget prepared by the City Manager which provides the City Commission and the public with a general summary of the key components and parameters used in formulating the overall recommendations and financial plan. The memo also highlights significant changes between the proposed budget and the current year budget.

Capital Projects

A physical improvement with an extended life such as a park, building, road, utility, etc. that normally requires dedicated funding, professional design and construction services to complete. When completed, a capital improvement project provides a permanent addition to the City's fixed assets.

Capital Expenditures/Outlay

The purchase of equipment and machinery having a useful life of several years and of a significant value.

Capital Improvement Program

A systematic financial and management plan to carry out numerous capital projects and outlay purchases in major program areas over a six-year period. The plan is reviewed and updated annually.

Debt Service

Payments made by the City toward retiring outstanding debt including principal, interest, and service payments based on a schedule for payment each fiscal year.

Glossary

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: Water and Sewer, Emergency Communications, and Municipal Center.
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.
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.

Glossary

Fund	A fiscal entity with a self-balancing set of accounts used to account for activities with common objectives. Commonly used government fund groups are: general fund, debt service fund, capital projects fund, enterprise fund, special revenue funds, internal service funds, and special assessment funds.
Fund Balance	The accumulated amount of excess revenues over expenditures in a specific fund at any point in time. A negative fund balance is the accumulated amount of excess expenditures over revenues.
GAAP	Generally Accepted Accounting Principles. The actual rules and procedures governing the accounting profession.
GASB	Governmental Accounting Standards Board. The official policy and procedural organization designated by the American Institute of Certified Public Accountants (AICPA) to establish accounting principles for state and local governments.
General Fund	The City's primary operating fund accounting for most all the financial resources and obligations. The general fund revenues include property taxes, business taxes, sales taxes, building permits and, other miscellaneous revenues. The fund provides the resources for most City services including fire, police, public works, codes and planning, parks, and library.
General Obligation Bond	A municipal bond that is backed by pledging the full faith and credit or taxing power of the City to ensure proper payment of interest and principal obligations.
Governmental Fund	Fund generally used to account for tax-supported activities.
Grant	A contribution by the State or Federal government or other entity supporting a specific project.
Infrastructure	The basic physical systems of the City that are considered essential for enabling productivity in the economy. Examples include roads, bridges, water and wastewater systems.
Internal Service Fund	Fund used to accumulate and allocate costs internally among the City's various functions. The City uses internal service funds to account for the insurance and fuel costs.
Object Code	A detailed line item expenditure category, such as salaries (#81110), office supplies (#83100), or capital outlay (#89505).

Glossary

Operating Budget	The expenditure plan for continuing on-going services, programs and activities. In most instances, operating expenditures are made in a single fiscal year. These expenditures include personnel services, contractual services, minor capital outlay, and debt service requirements.
Operating Transfer	Amount transferred from one fund to another. Transfers are <u>not</u> expenditures. Transfers are to be appropriated for expenditures in the fund receiving the transfer.
Performance Measures	Specific measures of work performed as an objective of the various departments based upon quality and quantity of items.
Post Employment Benefits	Medical and vision benefits provided to retired employees.
Proprietary Fund	Fund that focus on the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. There are two types of proprietary funds; enterprise and internal service funds.
Public Works Project Fees	A fee assessed on each new building or residence based on the traffic generation impact of the land use and location.
Retained Earnings	The total earnings of an enterprise fund (in governmental accounting) since the establishment of the fund. The amount adjusts up or down each fiscal year based on the fund's income less expenses.
Revenue	A term used to represent actual or anticipated income.
Special Revenue Fund	A fund within a government entity to record the proceeds from certain revenue sources for which fund usage is restricted.
Tax Levy	The total amount of tax that should be collected based upon the current tax rates and the assessed value of real, personal, and public utility property.
Tax Rate	The amount of taxes collected per \$100.00 of assessed value of taxable property.
Vesting	Regarding pension plans, the minimum amount of service time and age required before an employee is entitled to receipt of monthly retirement income from the Tennessee Consolidated Retirement System.

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