



CITY OF
BRENTWOOD
TENNESSEE

PROPOSED ANNUAL OPERATING BUDGET and Non-Routine Work Plan

**FOR FISCAL YEAR
2024-2025**

Budget Team / GFOA Awards

BUDGET TEAM FY 2024 - 2025

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
Todd Hoppenstedt	Darek Baskin
Dave Bunt	Susan Earl
Chris Milton	



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

**City of Brentwood
Tennessee**

For the Fiscal Year Beginning

July 01, 2023

Christopher P. Morrell
Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Brentwood, Tennessee for the 32nd consecutive year for its FY 2024 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 37th consecutive year for its FY 2023 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.

Table of Contents

I. BUDGET MESSAGE

City Manager's Transmittal Memorandum	5
---------------------------------------	---

II. BUDGET OVERVIEW/SUMMARIES

Community Profile	17
Organization Chart	18
Operating Budget Policy	19
Fund Balance Policy	21
Revenue Policy	24
Debt Management Policy	25
Investment Policy	31
Budget Format	35
Budget Procedure	37
Budget Calendar	39
Budget Summaries	43

III. CAPITAL IMPROVEMENTS PROGRAM 63

IV. GENERAL FUND

General Fund Revenue	82
----------------------	----

General Fund - Activities, Expenditures and Non-routine Goals & Objectives

City Commission	94
City Court	97
City Manager	98
City Elections	102
Finance	104
City Recorder	110
Legal Services	114
Technology	120
Geographic Information Systems	126
Human Resources	128
Community Relations	134
Planning	138
Codes Enforcement	144
Municipal Center	146
Insurance/Other Benefits	148
Police	150
Police Headquarters	156
Fire and Rescue	158
Safety Center East	164
Public Works	166

Storm Drainage	172
Street Lighting	174
Traffic Signalization	176
Service Center	178
Engineering Department	182
Public Health	188
Parks and Recreation	190
Public Library	196
Education	202
Economic Development	204
Historic Sites	206
Operating Transfers	210
Equipment Replacement Fund	214
Facilities Maintenance Fund	216
Post Employment Benefits Fund	218
Post Employment Benefits Trust (Informational Only)	220

V. SPECIAL REVENUE FUNDS

State Street Aid Fund	224
Public Works Project Fund	226
Adequate Facilities Tax Fund	228
E-Citation Fund	230
Drug Fund	232

VI. INTERNAL SERVICE FUNDS

Fuel Fund	236
Insurance Fund	238

VII. DEBT SERVICE FUND 242

VIII. CAPITAL PROJECTS FUND 250

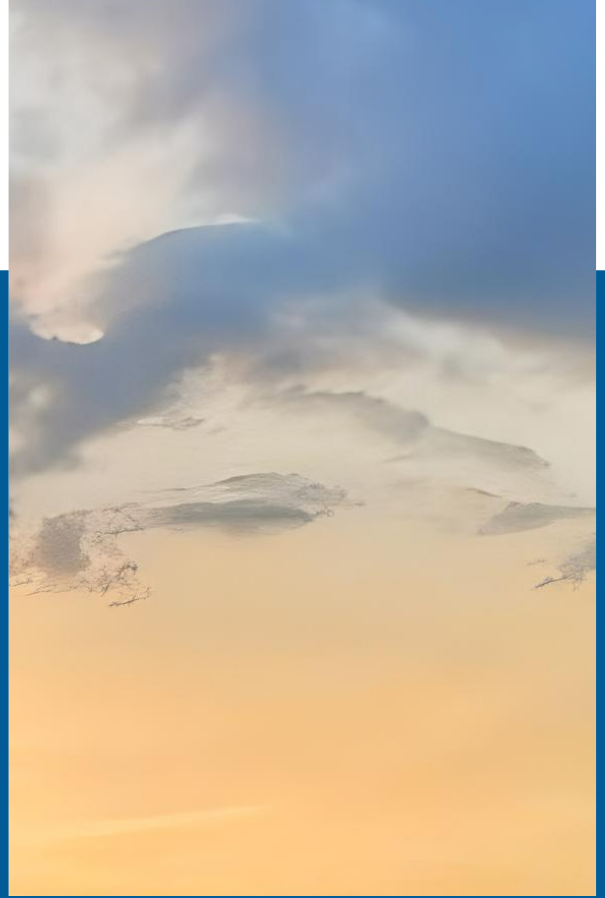
IX. ENTERPRISE FUNDS

Water Services Department	258
Municipal Center Fund	272
Emergency Communications District	274

X. SUPPLEMENTAL INFORMATION

Personnel Summary/Schedule	281
Classification and Pay Plan	287
Adoption Ordinances and Resolutions	292
Statistical Information	306
Glossary	312

Budget Message



Letter to Mayor and City Commission

May 3, 2024

The Honorable Members of the Brentwood Board of Commissioners:

The proposed annual operating budget for the City of Brentwood for Fiscal Year 2025, beginning July 1, 2024 through June 30, 2025, 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 five-year Capital Improvements Program for FY 2025-2029 and the proposed Non-Routine Work Plan for Fiscal Year 2025.

Overview

The proposed budget has been developed and prepared in accordance with the City Charter, state and federal laws and City budget policies and procedures. A work session is scheduled for Thursday, May 16, 2024 to review this proposal with the City Commission prior to formal consideration of the appropriations and tax rate ordinances. First reading is scheduled for the Tuesday, May 28, 2024 meeting and final reading on Monday, June 24, 2024. The City Commission will receive formal citizen comments at three public hearings that will be held prior to each reading of the ordinance and at the Monday, June 10, 2024 regular meeting.

The Fiscal Year 2025 budget reflects net expenditures for all funds totaling \$108,395,765. This represents an increase (\$10,235,185 or 10.4%) from the adopted FY 2024 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 2024 include the General Fund (\$2,786,475 or 5.4%), Capital Projects Fund (\$6,685,000 or 32.7%), Facilities Maintenance Fund (\$735,000 or 63.1%), Public Works Project Fund (\$1,000,000 or 100.0%), Equipment Replacement Fund (\$310,000 or 18.2%), Water and Sewer Fund (\$95,600 or 0.5%), Debt Service Fund (\$68,070 or 2.4%), Insurance Fund (\$65,650 or 1.2%), Municipal Center Fund (-\$838,000 or -100%), and Adequate Facilities Tax Fund (-\$1,000,000 or -100.0%).

Economic Outlook

As we look ahead to FY 2025, the economic situation remains stable with still some longer-term uncertainties. While inflation has moderated, the level remains high enough that expected Federal Reserve interest rate reductions have been pushed back. Capital equipment and construction cost escalation and project delays continue to impact long-term budgeting, and the Middle TN labor market continues to be challenging for all employers. Added to this are continued wars in Europe and the Middle East, escalating tensions with China, and the political rancor that comes with an upcoming presidential election.

Revenue growth has slowed over the past couple of years. Local option sales tax revenues, the largest source of General Fund revenue, are up only 3.2% year over year for the first ten months of the fiscal year. This compares to a growth rate of 8.7% for the same time period last year. The local sales tax results also carry over to the broader state shared sales tax distributions, which are up slightly more than 3.6% year over year for the first nine-month period compared to a growth rate of over 6.0% at the same point last year. With the City's history of very conservative revenue budgeting philosophy, there are no significant financial pressures affecting development of the FY 2025 budget. In fact, the FY 2024 total General Fund revenue collections are projected to exceed original budgeted amounts by more than \$16.2 million.

New single-family housing starts (104) were up more than 25% in calendar year 2023 compared to 2022. Note that the 2022 number of 83 new housing starts represents the second lowest annual number over the past twenty years. This increase is likely due to the opening of new subdivisions, the continued strong relocation trend to Middle TN, and minor improvements to the mortgage rate. Future cuts to the Fed Funds Rate would likely create continued strength in the housing market.

New commercial development and redevelopment continues at a slower pace, but several larger projects are in the planning stages. A new hotel is under construction replacing an office building at the northeast corner of Brentwood Boulevard and Maryland Way. Highwoods continues planning for redevelopment of the Maryland Farms YMCA property based on the approved 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. Once initiated, it is likely to take several years to complete given initial phasing plans.

Over the past two fiscal years, the City has made a significant commitment to increase employee compensation and benefit programs. The proposed FY 2025 budget includes continued investment in the City's compensation structure but at a more traditional level compared to the prior two years. The budget presented here does this while still maintaining an overall conservative financial approach, with budgeted FY 2025 revenues representing only 80% of FY 2024 projected actual revenue collections. This approach allows the City to withstand potential negative short-term 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 2024 General Fund operating transfer of at least \$13,070,000 to the Capital Projects Fund before June 30, 2024. 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 Equipment Replacement Fund (\$1,000,000) and Facilities Maintenance Fund (\$500,000) 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, 2024 of \$58.6 million or an amount equivalent to 107% of the FY 2025 proposed General Fund budget. This amount considers the special FY 2024 year-end transfers of excess revenue to the Capital Projects Fund and other funds as 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, 2024 is \$4,229,341 which is 145% of projected FY 2025 debt service payments of \$2,915,340.

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 2025 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 2025 proposed budget reflects three (3) new full-time positions across all funds. This brings the total full-time employee count in all funds to 311 total positions. The 311 full-time positions in the FY 2025 budget compared to 140 full-time positions in the FY 1991 budget represent a 122% increase in thirty-four (34) years. However, the resident population has increased by 168% during the same period. In effect, the City will have 6.9 full-time employees per 1,000 residents in FY 2025 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 an emphasis heading into FY 2025. 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.

After two years of significant compensation and benefit plan adjustments, the FY 2025 proposed budget includes funding for 6% average employee pay adjustments utilizing the City's traditional market and merit distribution methodology. This includes a 4% market adjustment applicable to all current employee pay rates as well as the minimum and maximum levels for each pay range in the classification plan. In addition, the budget provides a 2% merit pool to be allocated by department heads based on employee performance appraisals. Other proposed minor pay plan administration changes include transitioning the existing Fire and Rescue Department emergency medical certification pay supplement to an hourly rate instead of a fixed rate and incorporating one of the two current 5% step raises for new police officers and recruits into the entry level base pay for those positions to keep pace with surrounding agencies.

General Fund

Revenues

The proposed FY 2025 General Fund budget will be balanced with projected revenue collections during the fiscal year. Projected revenue for FY 2025 will be \$54,629,650, up \$2,795,550 or 5.4% from the original FY 2024 budget of \$51,834,100.

Major changes (up and down) in individual revenue accounts compared to FY 2024 budget amounts are summarized below:

- > **Local Option Sales Tax** - up \$1,600,000 (6.8%) to \$25.0 million. This amount is still conservative given FY 2024 local sales tax collections are up 3.2% year over year for the first ten months of the fiscal year and are projected at nearly \$33.8 million.
- > **State Shared Sales Tax** - up \$170,000 (3.7%) to \$4.8 million based on existing state sales tax collection trends across the state, with FY 2024 year-end collections projected at \$5.5 million.
- > **Wholesale Liquor Taxes** - up \$150,000 (9.1%) to \$1.8 million based on continued growth trends in this revenue source with FY 2024 collections projected at almost \$2.2 million.
- > **Interest Earnings** - up \$250,000 (50.0%) from FY 2024's budgeted amount to \$750,000. 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 24+ 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 \$100,000 (0.8%) based on actual 2023 tax assessments. To be conservative, only limited growth from new development completed in 2023 is included in this amount.
- > **Business Taxes** - up \$200,000 (8.7%) from the FY 2024 budget amount to \$2.5 million.

Based on the FY 2025 budget for property tax revenue collections, each one cent on the property tax rate generates \$450,000 for the General Fund. The proposed \$0.29 tax rate for FY 2025 will represent the same effective City tax rate for the 34th 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 2025 General Fund expenditure budget totals \$54,619,375, an increase of \$2,786,475 (5.4%) from the FY 2024 adopted budget.

Approximately 7.3% of the total General Fund budget (\$3,991,000) is allocated for capital investment. This includes \$2,573,000 in transfers to the Equipment Replacement Fund from various departments, a \$495,000 transfer to the Facilities Maintenance Fund, \$800,000 for street resurfacing, plus direct purchases of new and replacement equipment/software totaling \$123,000.

Significant expenditure changes in the FY 2025 General Fund budget totaling a net \$1,861,435 increase include the following:

Salary Adjustments for Existing Employees - \$1,600,000

The competitive labor market in Middle TN and the unique challenges we face in recruitment and retention of certain job classifications will continue as we head into FY 2025 and beyond. These circumstances necessitate continued investment in pay plan adjustments for FY 2025 to build on the significant changes made in the two prior year budgets.

The proposed FY 2025 budget provides for the following pay plan adjustments to be effective in July 2024:

- > Overall pay plan increases (classification minimums and maximums) of 4.0%.
- > Individual employee salary adjustments that include:
 - A 4% market adjustment for all existing employees;
 - A 2% merit pool to be allocated by department heads based on employee performance appraisals;
 - Transitioning the existing Fire and Rescue Department emergency medical certification pay supplement to an hourly rate instead of a fixed rate; and
 - Incorporating one of the current two 5% step raises for new police officers and recruits into the entry level base pay for those positions.

New Positions - \$110,000 (net)

The proposed FY 2025 budget provides for two (2) new General Fund positions effective July 1, 2024 as follows:

- > One (1) new Lieutenant in the Fire and Rescue Department to serve as a dedicated EMS Coordinator. With a significant majority of department responses being medical related, the time commitment for an existing company lieutenant to also fulfill the role of EMS Coordinator is becoming unrealistic. This new position will be a sworn administrative position managing all aspects of the department's EMS program.
- > One (1) new Facilities Maintenance Coordinator budgeted within the Service Center activity but serving all city facilities. The addition of this position would convert the existing lead facilities maintenance technician employed by the building management company into a city employee. This ensures continuation of the high level of service enjoyed by departments today while still maintaining the flexibility and additional resources provided by the overall building management contractual services arrangement. Note that with the exception of the one-time cost to purchase a vehicle, the additional annual cost of this new position is fully offset by a corresponding reduction in fees paid to the contract building management company resulting in net direct cost of \$0.

Equipment Replacement Fund Contributions - \$226,000

Every year, staff update 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 2025 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 2024. Note that \$710,000 in additional General Fund financial support for the Equipment Replacement Fund to offset dramatically increasing replacement costs is proposed as part of a FY 2024 year-end transfer of excess revenues. This is the third year of such supplemental funding, with additional amounts potentially also needed in future years.

Facilities Maintenance Fund Transfer - \$145,000

The proposed increase in the annual transfer from the General Fund to the Facilities Maintenance Fund is proposed in recognition of proposed and future projected facility maintenance costs. Note that the proposed FY 2025 expenditure budget for this fund is \$1.9 million compared to a proposed annual contribution of only \$495,000.

Library Part-Time Salaries - \$75,000

Budgeting of part-time salaries in the Library has historically been challenging because of turnover, fluctuating hours worked by each employee, etc. As a result, the budget is developed on a lump sum allocation basis instead of individual position basis like all other departments. An analysis of recent annual part-time hours and pay trends completed earlier this fiscal year identified that this method had not adequately kept up with recent part-time utilization trends and had somewhat underestimated the impact of last year's pay study implementation on part-time staff costs. This FY 2025 increase is partially attributable to the proposed 6% pay adjustments and an additional

allocation to help catch up to what are reasonable actual part time cost projections. Based on the recent analysis, a further analysis of the overall part-time staffing model at the library needs to be a priority of the new director.

Municipal Center Fund Closure - (- \$194,565)

With the proposed closure of the Municipal Center Fund, the budgeted interfund transfers from the General Fund will be reduced by \$740,000. This reduction will be offset by the creation of a new General Fund budget activity for the Municipal Center with a proposed FY 2025 budget of \$545,435, resulting in a net saving of \$194,565.

Non-Profit Community Service Program Contributions - (- \$100,000)

The Parks Department budget reflects a \$100,000 decrease in program contributions due to one-time capital contributions to the YMCA and FiftyForward Martin Center that were included in the FY 2024 budget but are not recurring in the FY 2025 budget.

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 2025 will be \$2,573,000, up \$226,000 from FY 2024. Transfers are provided from the Technology Department (\$780,000), Police Department (\$800,000), Fire and Rescue Department (\$545,000), Public Works Department (\$390,000), Parks and Recreation Department (\$40,000), and Traffic Signalization activity (\$18,000). Proposed FY 2025 purchases total **\$2,010,000**. This amount includes scheduled replacement of computer equipment and software (\$1,050,000), a chipper machine for the Parks Department (\$55,000), and nine (9) police replacement vehicles with accessory equipment (\$575,000) and four new police vehicles and associated equipment (\$330,000) funded in FY 2024 but not expected to be delivered until FY 2025. 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 2024 General Fund year-end transfer of \$710,000 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 costly 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 2025 funding is provided through an annual operating transfer from the General Fund of \$495,000, an increase of \$145,000 from FY 2024, a FY 2024 year-end transfer of \$500,000 from excess revenues, interest earnings, and the available fund balance. Projects totaling **\$1,900,000** are proposed for funding in FY 2024. This includes \$645,000 for the Parks & Recreation Department for miscellaneous park repairs, \$145,000 for repairs at Ravenswood Mansion and Cool Springs House, \$50,000 for asphalt overlay of existing trail sections, \$630,000

for projects at the Library including replacement of the flat ballasted roof sections and continued soffit repair, \$285,000 for various projects at the Service Center including replacement of the diesel fuel tanks, \$100,000 for as-needed maintenance at City Hall now that that building is incorporated into the General Fund, 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.

The FY 2025 annual trust contribution will be \$800,000. Note that the most recent actuarial study calculated the Actuarially Determined Contribution for FY 2025 to be just over \$375,000, so this contribution amount still represents more than double the actuarially determined amount. In addition, the fund will receive a transfer of \$50,000 from the General Fund for the accumulation of reserves for accrued terminal leave payments for retirees. This represents an increase of \$25,000 from the current year due to the need to build back up the fund balance after a couple years of significant uses of this fund and the expectation that FY 2025 will also see a significant draw down from senior staff retirements.

Special Revenue Funds

State Street Aid Fund

The FY 2025 proposed budget for the State Street Aid Fund is **\$2,000,000**, which reflects a \$100,000 increase from FY 2024.

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 2025 projected revenue from the state gas tax is \$1,600,000, no increase from the FY 2024 budget amount. Note that actual FY 2024 collections are projected at \$1,520,000. The total investment for resurfacing in FY 2025 is \$2.8 million, a \$100,000 increase from the FY 2024 total allocation. This includes the \$2,000,000 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. A transfer to the Capital Projects Fund of **\$1,000,000** in Public Works Project Fee funds is proposed in FY 2025. Projected fee revenues are \$625,000 reflecting an estimate of one hundred 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 third such annual adjustment was approved in November of 2023.

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 2025 budget is **\$20,000** which provides for the annual purchase of educational materials for the DARE program.

Adequate Facilities Tax Fund

The Adequate Facilities Tax in Williamson County requires payment of \$1.00 per square foot for finished living space (and potential finished space) in new residential dwelling units permitted throughout the County after July 1, 2007. Under this private act, 30% of the total collections must be distributed back to cities with a capital improvements program, divided on a per capita basis under the latest census counts. The act requires that the funds received by the City be used for capital improvements related to growth. An estimated \$400,000 in new revenue is projected for FY 2025. No use of funds is planned in the FY 2025 budget. The estimated fund balance at the end of FY 2025 is \$1,100,000.

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 \$549,000 at the end of FY 2023. The cost of fuel charged to each user department in FY 2024 is \$2.00 per gallon unleaded and \$2.50 per gallon for diesel. The fund balance is projected at slightly more than \$379,611 at the end of FY 2024. The cost of fuel charged to each user department in FY 2025 will increase to \$2.50 per gallon unleaded and \$3.00 per gallon for diesel. Projected revenue for the fund from departments in FY 2025 is \$444,100, an increase of \$60,850, with fuel purchases budgeted at **\$550,000**, an increase of \$9,330 compared to FY 2024.

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.

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 workers’ compensation coverage. The Workers’ Compensation division receives transfers of the workers’ compensation coverage budgeted in the various operating funds with assigned personnel (General Fund, Water and Sewer Fund, and Emergency Communications District Fund). Workers’ compensation related expenditures within this fund include payment of workers’ compensation benefits up to a maximum \$50,000 per claim deductible and the premium cost for workers’ compensation insurance for the coverage of large claims that exceed the \$50,000 threshold.

In FY 2025, total estimated expenditures in the combined Insurance Fund are **\$5,761,400** with projected revenue of \$5,171,620. The total expenditures for the health insurance division are conservatively projected at \$5,411,400, which is a \$46,400 budgeted increase from FY 2024. This amount reflects slightly improved claims trends and continued 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 \$350,000 with projected contributions from City departments of \$414,500, an increase of \$56,840 based on the latest premium rates. The fund’s net position at the end of FY 2023 was just over \$4.12 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, 2024 is \$4,229,341 which is 145% of projected FY 2025 debt service payments of **\$2,915,340**. Total projected revenues for the fund in FY 2025 are \$3,395,000 with the annual transfer requirement from the General Fund being \$3,195,000, the same from FY 2024.

Capital Projects Fund

The Capital Projects Fund consolidates the acquisition, design, and construction of major capital improvements of the City other than improvements financed by the Water and Sewer Fund. The FY 2025 proposed budget at **\$27,150,000** 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 2024 or earlier that will continue in FY 2025, and projects that will be designed and/or initiated in FY 2025 but completed in FY 2025 or later. Several of the largest projects include Ragsdale Road widening (\$7,370,000), City Hall renovations (\$4,975,000), and construction of Windy Hill Park (\$3,760,000).

Primary funding sources are a FY 2024 year-end special appropriation transfer of \$13,070,000 from excess current revenues in the General Fund for multiple projects, \$5,510,000 in intergovernmental revenues, a transfer of \$1,000,000 from the Public Works Project Fund, \$1,250,000 in interest earnings, and previously accumulated funds from prior year-end transfers. More information on the FY 2025 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 \$21,571,085 during FY 2025 with tap fees projected at an additional \$425,000. Non-capitalized operating expenses, including interest payments on prior debt issues and depreciation, are projected at \$21,155,980. The proposed FY 2025 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 five-year capital plan, an updated water and sewer rate study is underway and could result in additional rate increase recommendations heading into the FY 2026 operating budget.

The most significant expenses in FY 2025 include: the cost of purchasing water from Harpeth Valley and Metro Water Services (\$7.25 million); wastewater treatment services from Metro (\$3.44 million); mandatory expenses for depreciation over the estimated life of the asset (\$3.73 million); and interest payments associated with the issuance of 20-year bonds for sewer rehabilitation and water capacity improvements (\$424,710). 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 \$3.25 million and do include the addition of one new Utility Inspector position.

Municipal Center Fund

Previously, this enterprise fund consolidated expenses and rental income associated with the operation of the Brentwood Municipal Center. With full city occupancy of the building, the need to account for this as an enterprise fund no longer exists. As a result, the proposed FY 2025 budget recommends elimination of the Municipal Center Fund to be replaced with a new General Fund operating activity similar to the Safety Center East and Service Center facilities. A portion (\$2.7 million) of the net position in the Municipal Center Fund will be transferred to the Capital Projects Fund as part of a FY 2024 year-end budget amendment and used to partially fund the planned renovation project. The remainder will be transferred to the Facilities Maintenance Fund as future reserves since that fund will now assume financial responsibility for the major maintenance needs of the building.

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 2025, projected revenue from the statewide fee distribution is \$1,209,380, an increase of \$20,000 from FY 2024. In addition to the 911 user fees, the District receives an operating transfer from the General Fund. The FY 2025 proposed transfer is \$533,000, unchanged from the FY 2024 transfer amount.

The proposed expenditure budget for FY 2025 is **\$1,884,690**, up \$68,780 from the FY 2024 budget primarily related to pay plan adjustments and the increased cost of annual CAD system maintenance.

Acknowledgements

The preparation of the FY 2025 operating budget along with the five-year Capital Improvements Program and NonRoutine 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 2024 document for the 32nd 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 who oversaw the transition to a new budgeting platform, 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 2025, there are 311 full-time employees authorized.

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

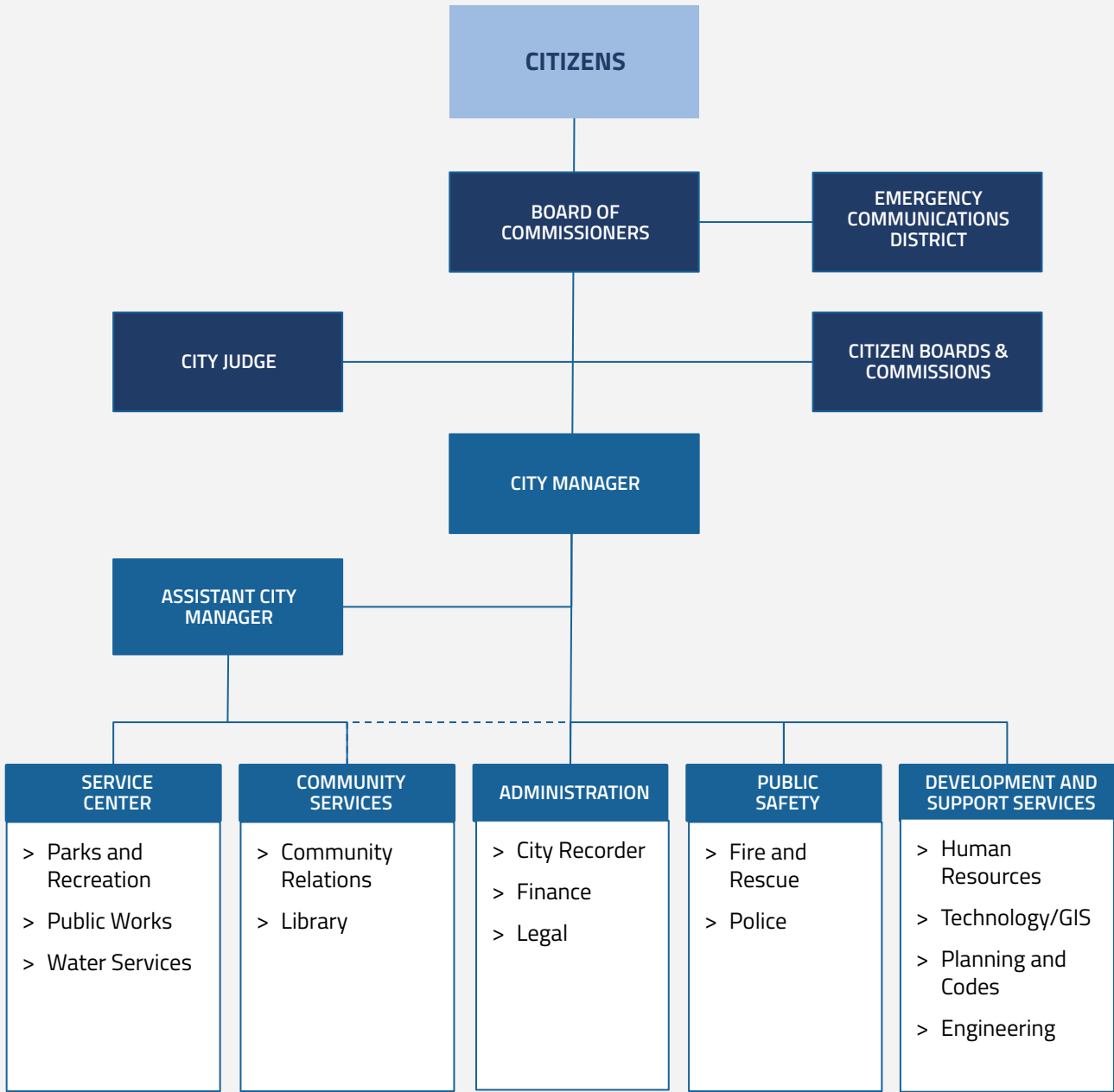
Median Family Income: \$207,321 ⁽¹⁾	Bachelor's or higher: 75.4% (vs. 31.1% for TN) ⁽¹⁾
Median Age: 43.6 ⁽¹⁾	Avg. ACT Score: 27.5 (vs 19.0 for TN) ⁽³⁾
Poverty Rate: 2.4% (vs 13.3% for TN) ⁽¹⁾	Diversity: 84.3% White; 7.9% Asian; 3.3% Black;
Median Home Sale Price: \$1,304,500 ⁽²⁾	0.9% multi-race ⁽¹⁾

⁽¹⁾ U.S. Census Bureau, American Community Survey, 2022 (published September 2023)

⁽²⁾ Williamson County Association of Realtors, February 2024

⁽³⁾ Tennessee Department of Education, December 2023

City of Brentwood Organization Chart



Operating Budget Policy

- I. 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.
- II. 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.
- III. 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.
- IV. 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.
- V. 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.
- VI. 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.
- VII. The City will continue actions to ensure that all City staff members are sensitive to the special needs of the community and its residents.
- VIII. 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.
- IX. 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.
- X. The City will continue to provide for a competitive, progressive, and rewarding employee benefits and compensation program to attract and retain quality employees.
- XI. 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.
- XII. 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.

- XIII. The City will maintain a minimum unrestricted net position reserve in the Water and Sewer Fund more than 180 days of budgeted annual operating expenses.
- XIV. 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.

- I. **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).
- II. **Restricted** - Amounts constrained to be used for a specific purpose as per external parties, constitutional provision, or enabling legislation.
- III. **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.
- IV. **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.
- V. **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:

- I. 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.

- II. 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.
- III. 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.
- IV. 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.
- V. **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

I. 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.

II. Committed Fund Balance

- A. The **General Fund** contains the following committed resources:
 - 1. 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 \$45,000) 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.

2. 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.

III. **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.

IV. **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

- I. 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:
- II. Continually monitor and assess the local taxing effort of City as compared to other Tennessee cities.
- III. 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.
- IV. From an equity and fairness standpoint, the City will follow an aggressive policy of collecting all revenues.
- V. 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.
- VI. 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.
- VII. 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.
- VIII. The City will ensure that Brentwood receives a fair proportion of all State and County shared taxes and revenue.
- IX. 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.

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.

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

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 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.

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

I. 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.

II. 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.

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.

III. 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 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.

IV. 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.

V. 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)

VI. 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.

VII. 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.

VIII. 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,
- > investing in securities with variable maturities, and
- > investing a portion of the portfolio in readily available funds such as the L G I P 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.

IX. 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.

X. 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.

Capital Projects Fund

The Capital Project Fund is used to account for financial resources segregated for the acquisition or construction of major capital facilities other than those financed by enterprise operations. Funding sources include proceeds from the issuance of General Obligation Bond Issues and operating transfers from the General Fund.

Enterprise Funds

The City's Enterprise Funds (Water/Sewer Fund, Municipal Center Fund and Emergency Communications District) are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises where the intent of the governing body and/or the requirements under state law are that the costs of providing goods or services to the general public be financed or recovered primarily through user charges; or, (b) for which the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Basis For Budgeting

Budgets for the General Fund, Special Revenue Funds, Debt Service Fund, Capital Projects Fund and Enterprise Funds are adopted on a basis consistent with the basis of accounting as described in the next section of the budget. Budgeted amounts and actual comparisons are as originally adopted or as amended by the City Commission.

The City Manager is authorized to transfer budgeted amounts between departments within any fund; however, the City Commission must approve any revisions that alter the total expenditures of any fund. Expenditures may not exceed appropriations at the fund level. All appropriations that are not expended lapse at year-end.

Basis Of Accounting

All governmental funds are accounted for using the modified accrual basis of accounting, a basis consistent with general accepted accounting principles (GAAP). Revenues are recognized when they become measurable and available as net current assets. All intergovernmental revenues are recorded as revenue when received. Property tax revenues are recognized in the fiscal year for which they were levied. Licenses and permits, charges for services, fines and forfeitures, and other revenues are recorded as revenue when received in cash.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. However, an exception to this rule would include principal and interest on general long-term debt which is recognized when due.

The City's Enterprise Funds (Water and Sewer Fund, Municipal Center Fund, and Emergency Communications District) are accounted for using the accrual basis of accounting. Revenues are recognized when earned, and expenses are recognized when incurred.

More Information

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

Budget Procedure

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

To ensure compliance with this Charter requirement, a budget schedule is prepared to facilitate the decisionmaking process by providing overall direction to City departments. The budget preparation process begins in late fall when City departments begin preparation of five-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 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

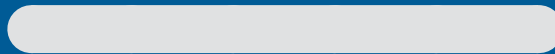
Date		Event	Responsibility
Start	Completion		
12/01/23	12/31/23	Preparation of initial five-year Capital Improvements Program requests (FY 2025 - FY 2030)	Finance Director, Assistant City Mgr., and affected Department Heads
01/03/24	02/01/24	Submission of budgets, narratives and schedules to Finance Department.	All Department Heads
	02/01/24	Initial work session to provide policy input and direction on FY 2025 proposed budget (Police Headquarters)	City Commission, City Manager and all Department Heads
02/05/24	02/16/24	City Manager's department meetings on FY 2025 Budget	City Manager with Department Heads
	03/18/24	Submission of Draft Capital Improvements Program Document to City Manager for final staff review	Assistant City Manager, Finance Director
	03/25/24	Draft five-year Capital Improvements Program Presented to City Commission	City Manager, Assistant City Manager, Finance Director
03/25/24	04/01/24	Preparation and submission of draft departmental Non-routine Work Plans to the City Manager for FY 2025	All Department Heads
	04/04/24	Work session on proposed five-year Capital Improvements Program with City Commission (Annex Room following 9:00 am briefing)	City Manager and affected Department Heads
	05/07/24	FY 2025 Proposed Operating Budget and FY 2025 Proposed Non-routine Work Plan to City Commission	City Manager, Assistant City Manager, Finance Director
	05/04/24	Notice of public hearing on FY 2025 Budget proposals to the Williamson Herald	City Recorder
	05/05/24	Proposed Ordinance to City Recorder, Public Library and posted on City Website for public inspection	Finance Director
5/16/24	5/17/24	FY 2025 Proposed Operating Budget Work Session - All Day 05/16 and (if necessary) 05/17 at Police Headquarters")	City Commission, City Manager and all Department Heads
	05/28/24	Budget Work Session follow-up information prepared	Finance Director
	05/28/24	Regular Commission meeting for public hearing and first reading for the FY 2025 Appropriations and Tax Rate Ordinances	City Commission
	06/10/24	Regular Commission meeting with public hearing only for the FY 2025 Appropriations & Tax Rate Ordinances	City Commission
	06/24/24	Regular Commission meeting for public hearing and second (final) reading and adoption of the FY 2025 Appropriations and Tax Rate Ordinances; and adoption by resolution: the five-year Capital Improvements Program (FY 2025-2029), FY 2025 Classification and Pay Plan, and the FY 2025 Non-routine Work Plan.	City Commission
	07/03/24	Final report on accomplishments of the FY 2024 Non-routine Work Plan due to the City Manager	All Department Heads





The page Intentionally left blank

Budget Summaries



Summary - All Funds

Revenues and Income Sources

General Fund	Property Taxes	State Shared Revenues
	Local Sales Taxes	Permit Fees
	Other Local Taxes	Fines & Other Charges
	Hotel/Motel Taxes	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	Interest Earnings
Adequate Facilities Tax Fund	Fee Transfer from Williamson	Interest Earnings
Post Employment Benefits Fund	General Fund Transfers	Emergency Comm. Dist.Transfers
	Water/Sewer Fund 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
	Water/Sewer Fund Transfers	Stop Loss Reimbursement
	Emer.Comm. Dist.Transfers	Interest Earnings
Capital Projects Fund	G.O. Bond Proceeds	State/County/Other Governments
	PWP Fund Transfers	Private Sources
	General Fund Transfers	Adequate Facilities Tax Fund Transfers
		Interest Earnings
Water and Sewer Fund	Water Sales/ Sewer Charges	Fees for Services & Hydrant Rental
	Water/Sewer Tap Fees	Bond Proceeds
		Interest Earnings
Emergency Comm. District	State ECD Transfers & Grants	General Fund Transfers
		Interest Income

Summary - All Funds

Expenditures and Use of Funds

General Fund

Departmental/Activity Programs	Transfer to Equipment Replacement Fund
Educational & Community Contributions	Transfer to Facilities Maintenance Fund
Transfer to Debt Service Fund	Transfer to Post Employment Benefits Fund
Transfer to Capital Projects Fund	Transfer to Insurance Fund
Transfer to Emergency Communications Dist.	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	Health Plan Administration Fees
HRA Claims	Benefit Plan Consultant Fees
Stop Loss Insurance Premiums	Worker's Compensation Benefit Claims
Group Vision Insurance Premiums	Worker's Compensation Premiums

Capital Projects Fund

Capital Projects

Water and Sewer Fund

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

Emergency Communications District

Communication Services/Programs

Summary - All Funds

Expenditures and Other Uses

	FY 2024	FY 2025	Change	
			Dollars	Percentage
Expenditures and Other Uses:				
GENERAL FUND	(a) \$ 51,832,900	\$ 54,619,375	\$ 2,786,475	5.38%
FUEL FUND	540,670	550,000	9,330	1.73%
EQUIPMENT REPLACEMENT FUND	1,700,000	2,010,000	310,000	18.24%
MUNICIPAL CENTER FUND	838,870	-	(838,870)	-100.00%
INSURANCE FUND	5,695,750	5,761,400	65,650	1.15%
DRUG FUND	20,000	20,000	-	0.00%
FACILITIES MAINTENANCE FUND	1,165,000	1,900,000	735,000	63.09%
CAPITAL PROJECTS FUND	20,465,000	27,150,000	6,685,000	32.67%
STATE STREET AID FUND	1,900,000	2,000,000	100,000	5.26%
PUBLIC WORKS PROJECT FUND	-	1,000,000	1,000,000	0.00%
DEBT SERVICE FUND	2,847,270	2,915,340	68,070	2.39%
WATER AND SEWER FUND	21,080,380	21,155,980	75,600	0.36%
EMERGENCY COMMUNICATIONS DISTRICT FUND	1,815,910	1,884,690	68,780	3.79%
ADEQUATE FACILITES TAX FUND	1,000,000	-	(1,000,000)	-100.00%
Subtotal Expend. - All Funds & ECD	110,901,750	120,966,785	10,065,035	9.08%
Less: Interfund and ECD transfers	(12,741,170)	(12,571,020)	170,150	-1.34%
TOTAL EXPENDITURES- ALL FUNDS (NET)	\$ 98,160,580	\$ 108,395,765	\$ 10,235,185	10.43%

(a) Does not include the proposed FY 2024 special year-end transfer from the General Fund to the Capital Projects Fund (\$13,070,000), Equipment Replacement Fund (\$1,000,000), and Facilities Maintenance Fund (\$500,000) to help pay for certain FY 2025 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, 2024	Budgeted Revenues FY 2024-2025	Budgeted Expenditures FY 2024-2025	Budgeted Ending Fund Balance June 30, 2025
General Fund (Unassigned)	\$ 58,621,838	\$ 54,629,650	\$ 54,619,375	\$ 58,632,113
Equipment Replacement Fund	10,815,568	2,923,000	2,010,000	11,728,568
Facilities Maintenance Fund	1,514,272	595,000	1,900,000	209,272
State Street Aid Fund	3,091,068	1,720,000	2,000,000	2,811,068
Public Works Project Fund	2,216,894	675,000	1,000,000	1,891,894
Drug Fund	491,665	20,000	20,000	491,665
E-Citations Fund	3,798	1,200	-	4,998
Adequate Facilities Tax Fund	683,476	415,000	-	1,098,476
Post Employment Benefits Fund	804,103	65,000	-	869,103
Fuel Fund	379,611	459,100	550,000	288,711
Insurance Fund (Includes Workers Comp Div)	3,435,782	5,171,620	5,761,400	2,846,002
Debt Service Fund	4,229,341	3,395,000	2,915,340	4,709,001
Capital Projects Fund	49,585,557	7,760,000	27,150,000	30,195,557
Totals	135,872,973	77,829,570	97,926,115	115,776,428
Total (Excluding Capital Projects Fund)	\$ 86,287,416	\$ 70,069,570	\$ 70,776,115	\$ 85,580,871

General Fund Budget (Unassigned Balance)

Year-To-Year Summary

	FY 2022-23 Actual	FY 2023-24 Projected	FY 2024-2025 Budget
Revenues	\$ 66,895,024	\$ 68,080,235	\$ 54,629,650
Expenditures (before transfers)	40,510,113	45,580,203	54,619,375
Excess (Deficiency) of Revenues Over Expenditures	26,384,911	22,500,032	10,275
Fund Balance/Special Appropriation Transfers to other funds (DS, CPF, ERF, FMF, ECD, OPEB):	(21,304,230)	(19,413,000)	
Beginning Fund Balance (Unassigned)	50,454,125	55,534,806	58,621,838
Ending Fund Balance (Unassigned)	\$ 55,534,806	\$ 58,621,838	\$ 58,632,113

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	\$ 229,455	\$ -	\$ -	\$ -
COURT	45,100	-	-	-
CITY MANAGER	581,860	-	-	-
ELECTIONS	55,000	-	-	-
FINANCE	1,458,750	-	-	-
CITY RECORDER	194,800	-	-	-
LEGAL	373,245	-	-	-
TECHNOLOGY	3,038,040	1,050,000	-	-
GIS	486,860	-	-	-
HUMAN RESOURCES	827,825	-	-	-
COMMUNITY RELATIONS	459,475	-	-	-
PLANNING	726,235	-	-	-
CODES	1,111,445	-	-	-
INSURANCE OTHER BENEFITS	1,110,650	-	-	-
POLICE	11,917,295	905,000	-	-
POLICE HEADQUARTERS	581,605	-	-	-
Fire and Rescue/Safety Center	12,298,405	-	-	-
PUBLIC WORKS	4,536,295	-	-	-
STORM DRAINAGE	51,500	-	-	-
STREET LIGHTING	216,965	-	-	-
TRAFFIC SIGNALIZATION	520,325	-	-	-
SERVICE CENTER	600,380	-	-	-
ENGINEERING	1,220,560	-	-	-
PUBLIC HEALTH	123,500	-	-	-
PUBLIC LIBRARY	3,331,515	-	-	-
EDUCATION	244,400	-	-	-
ECONOMIC DEVELOPMENT	20,000	-	-	-
HISTORIC SITES COOL SPRINGS	66,775	-	-	-
HISTORIC SITES RAVENSWOOD	154,790	-	-	-
HISTORIC SITES BOILING SPRING ACADEMY	1,000	-	-	-
TRANSFER TO DEBT SERVICE FUND	3,195,000	-	-	-
TRANSFER TO ECD FUND	533,000	-	-	-
CAPITAL PROJECTS FUND Transfer	-	-	-	-
FACILITY MAINTENANCE FUND Transfer/Expenditures	495,000	-	1,900,000	-
POST EMPLOYMENT BENEFIT FUND Transfer/Expenditures	50,000	-	-	-
PARKS AND RECREATION	3,216,890	55,000	-	-
MUNICIPAL CENTER	545,435	-	-	-
Street Repairs	-	-	-	2,000,000
DEBT SERVICE	-	-	-	-
Capital Outlay - Capital Projects Fund	-	-	-	-
FUEL FUND Transfer/Expenditures	-	-	-	-
Health Insurance and Worker's Compensation	-	-	-	-
WATER AND SEWER FUND Transfer/Expenditures	-	-	-	-
EMERGENCY COMMUNICATIONS DISTRICT	-	-	-	-
TOTALS	\$ 54,619,375	\$ 2,010,000	\$ 1,900,000	\$ 2,000,000

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	\$ -	\$ -	\$ -	\$ -
COURT	-	-	-	-
CITY MANAGER	-	-	-	-
ELECTIONS	-	-	-	-
FINANCE	-	-	-	-
CITY RECORDER	-	-	-	-
LEGAL	-	-	-	-
TECHNOLOGY	-	-	-	-
GIS	-	-	-	-
HUMAN RESOURCES	-	-	-	-
COMMUNITY RELATIONS	-	-	-	-
PLANNING	-	-	-	-
CODES	-	-	-	-
INSURANCE OTHER BENEFITS	-	-	-	-
POLICE	-	20,000	-	-
POLICE HEADQUARTERS	-	-	-	-
Fire and Rescue/Safety Center	-	-	-	-
PUBLIC WORKS	-	-	-	-
STORM DRAINAGE	-	-	-	-
STREET LIGHTING	-	-	-	-
TRAFFIC SIGNALIZATION	-	-	-	-
SERVICE CENTER	-	-	-	-
ENGINEERING	-	-	-	-
PUBLIC HEALTH	-	-	-	-
PUBLIC LIBRARY	-	-	-	-
EDUCATION	-	-	-	-
ECONOMIC DEVELOPMENT	-	-	-	-
HISTORIC SITES COOL SPRINGS	-	-	-	-
HISTORIC SITES RAVENSWOOD	-	-	-	-
HISTORIC SITES BOILING SPRING ACADEMY	-	-	-	-
TRANSFER TO DEBT SERVICE FUND	-	-	-	-
TRANSFER TO ECD FUND	-	-	-	-
CAPITAL PROJECTS FUND Transfer	1,000,000	-	-	-
FACILITY MAINTENANCE FUND Transfer/Expenditures	-	-	-	-
POST EMPLOYMENT BENEFIT FUND Transfer/Expenditures	-	-	-	-
PARKS AND RECREATION	-	-	-	-
MUNICIPAL CENTER	-	-	-	-
Street Repairs	-	-	-	-
DEBT SERVICE	-	-	-	-
Capital Outlay - Capital Projects Fund	-	-	-	-
FUEL FUND Transfer/Expenditures	-	-	-	-
Health Insurance and Worker's Compensation	-	-	-	-
WATER AND SEWER FUND Transfer/Expenditures	-	-	-	-
EMERGENCY COMMUNICATIONS DISTRICT	-	-	-	-
TOTALS	\$ 1,000,000	\$ 20,000	\$ -	\$ -

Summary - All Funds

Total Expenditures by Fund and Department

Activity/Department	Fuel Fund	Insurance Fund	Debt Service Fund	Capital Projects Fund
CITY COMMISSION	\$ -	\$ -	\$ -	\$ -
COURT	-	-	-	-
CITY MANAGER	-	-	-	-
ELECTIONS	-	-	-	-
FINANCE	-	-	-	-
CITY RECORDER	-	-	-	-
LEGAL	-	-	-	-
TECHNOLOGY	-	-	-	-
GIS	-	-	-	-
HUMAN RESOURCES	-	-	-	-
COMMUNITY RELATIONS	-	-	-	-
PLANNING	-	-	-	-
CODES	-	-	-	-
INSURANCE OTHER BENEFITS	-	-	-	-
POLICE	-	-	-	-
POLICE HEADQUARTERS	-	-	-	-
Fire and Rescue/Safety Center	-	-	-	-
PUBLIC WORKS	-	-	-	-
STORM DRAINAGE	-	-	-	-
STREET LIGHTING	-	-	-	-
TRAFFIC SIGNALIZATION	-	-	-	-
SERVICE CENTER	-	-	-	-
ENGINEERING	-	-	-	-
PUBLIC HEALTH	-	-	-	-
PUBLIC LIBRARY	-	-	-	-
EDUCATION	-	-	-	-
ECONOMIC DEVELOPMENT	-	-	-	-
HISTORIC SITES COOL SPRINGS	-	-	-	-
HISTORIC SITES RAVENSWOOD	-	-	-	-
HISTORIC SITES BOILING SPRING ACADEMY	-	-	-	-
TRANSFER TO DEBT SERVICE FUND	-	-	-	-
TRANSFER TO ECD FUND	-	-	-	-
CAPITAL PROJECTS FUND Transfer	-	-	-	-
FACILITY MAINTENANCE FUND Transfer/Expenditures	-	-	-	-
POST EMPLOYMENT BENEFIT FUND Transfer/Expenditures	-	-	-	-
PARKS AND RECREATION	-	-	-	-
MUNICIPAL CENTER	-	-	-	-
Street Repairs	-	-	-	-
DEBT SERVICE	-	-	2,915,340	-
Capital Outlay - Capital Projects Fund	-	-	-	27,150,000
FUEL FUND Transfer/Expenditures	550,000	-	-	-
Health Insurance and Worker's Compensation	-	5,761,400	-	-
WATER AND SEWER FUND Transfer/Expenditures	-	-	-	-
EMERGENCY COMMUNICATIONS DISTRICT	-	-	-	-
TOTALS	\$ 550,000	\$ 5,761,400	\$ 2,915,340	\$ 27,150,000

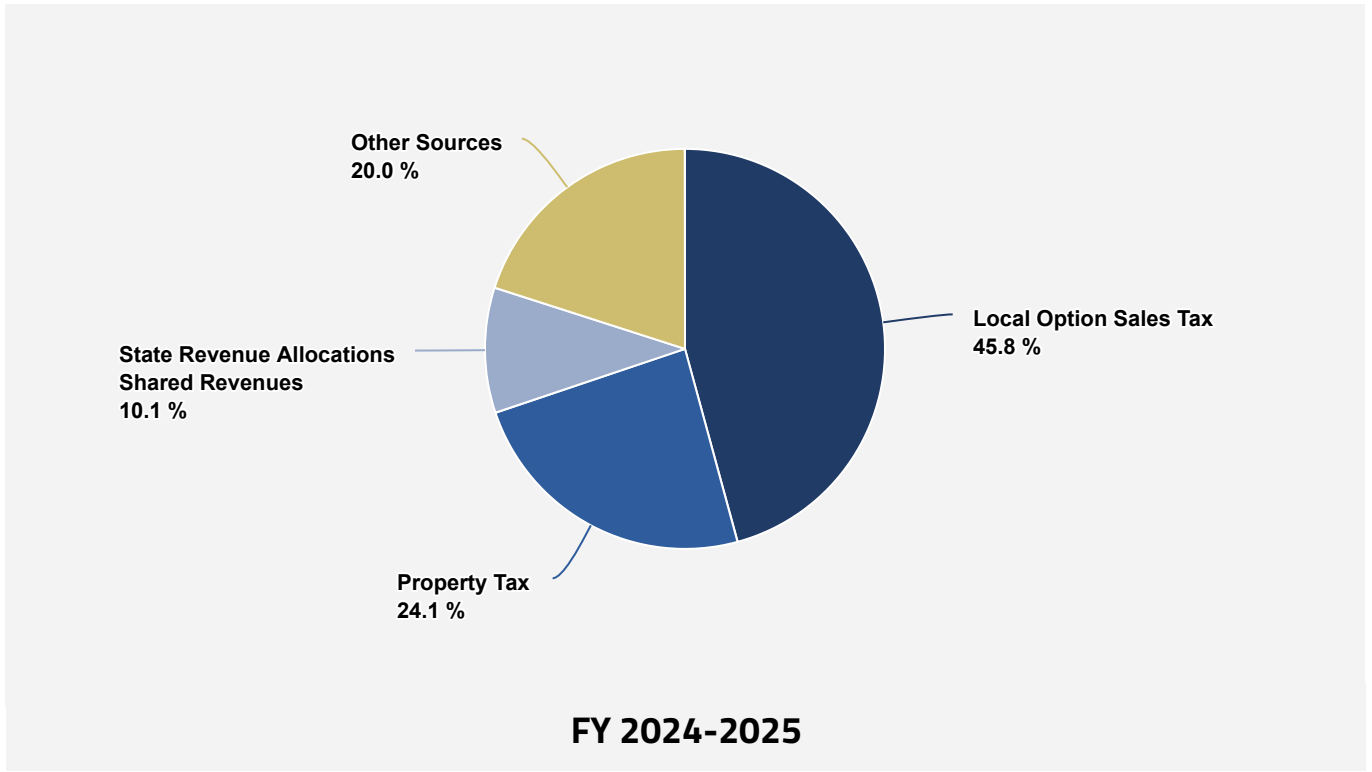
Summary - All Funds

Total Expenditures by Fund and Department

Activity/Department	Enterprise Funds	Emergency Communication District	Totals
CITY COMMISSION	\$ -	\$ -	\$ 229,455
COURT	-	-	45,100
CITY MANAGER	-	-	581,860
ELECTIONS	-	-	55,000
FINANCE	-	-	1,458,750
CITY RECORDER	-	-	194,800
LEGAL	-	-	373,245
TECHNOLOGY	-	-	4,088,040
GIS	-	-	486,860
HUMAN RESOURCES	-	-	827,825
COMMUNITY RELATIONS	-	-	459,475
PLANNING	-	-	726,235
CODES	-	-	1,111,445
INSURANCE OTHER BENEFITS	-	-	1,110,650
POLICE	-	-	12,842,295
POLICE HEADQUARTERS	-	-	581,605
Fire and Rescue/Safety Center	-	-	12,298,405
PUBLIC WORKS	-	-	4,536,295
STORM DRAINAGE	-	-	51,500
STREET LIGHTING	-	-	216,965
TRAFFIC SIGNALIZATION	-	-	520,325
SERVICE CENTER	-	-	600,380
ENGINEERING	-	-	1,220,560
PUBLIC HEALTH	-	-	123,500
PUBLIC LIBRARY	-	-	3,331,515
EDUCATION	-	-	244,400
ECONOMIC DEVELOPMENT	-	-	20,000
HISTORIC SITES COOL SPRINGS	-	-	66,775
HISTORIC SITES RAVENSWOOD	-	-	154,790
HISTORIC SITES BOILING SPRING ACADEMY	-	-	1,000
TRANSFER TO DEBT SERVICE FUND	-	-	3,195,000
TRANSFER TO ECD FUND	-	-	533,000
CAPITAL PROJECTS FUND Transfer	-	-	1,000,000
FACILITY MAINTENANCE FUND Transfer/Expenditures	-	-	2,395,000
POST EMPLOYMENT BENEFIT FUND Transfer/Expenditures	-	-	50,000
PARKS AND RECREATION	-	-	3,271,890
MUNICIPAL CENTER	-	-	545,435
Street Repairs	-	-	2,000,000
DEBT SERVICE	-	-	2,915,340
Capital Outlay - Capital Projects Fund	-	-	27,150,000
FUEL FUND Transfer/Expenditures	-	-	550,000
Health Insurance and Worker's Compensation	-	-	5,761,400
WATER AND SEWER FUND Transfer/Expenditures	21,155,980	-	21,155,980
EMERGENCY COMMUNICATIONS DISTRICT	-	1,884,690	1,884,690
TOTALS	\$ 21,155,980	\$ 1,884,690	\$ 120,966,785

*Note: Total of all funds includes interfund transfers

Summary - General Fund
Revenues by Source



	2023-2024 Amount	BUDGET %	2024-2025 Amount	BUDGET %
REVENUES:				
Local Option Sales Tax	\$ 23,400,000	45.14%	\$ 25,000,000	45.76%
Property Tax	13,130,000	25.33%	13,153,000	24.08%
State Revenue Allocations Shared Revenues	5,316,000	10.26%	5,526,000	10.12%
Other Sources	9,988,100	19.27%	10,950,650	20.05%
TOTAL REVENUES	\$ 51,834,100	100.00%	\$ 54,629,650	100.00%

Summary - General Fund Revenues

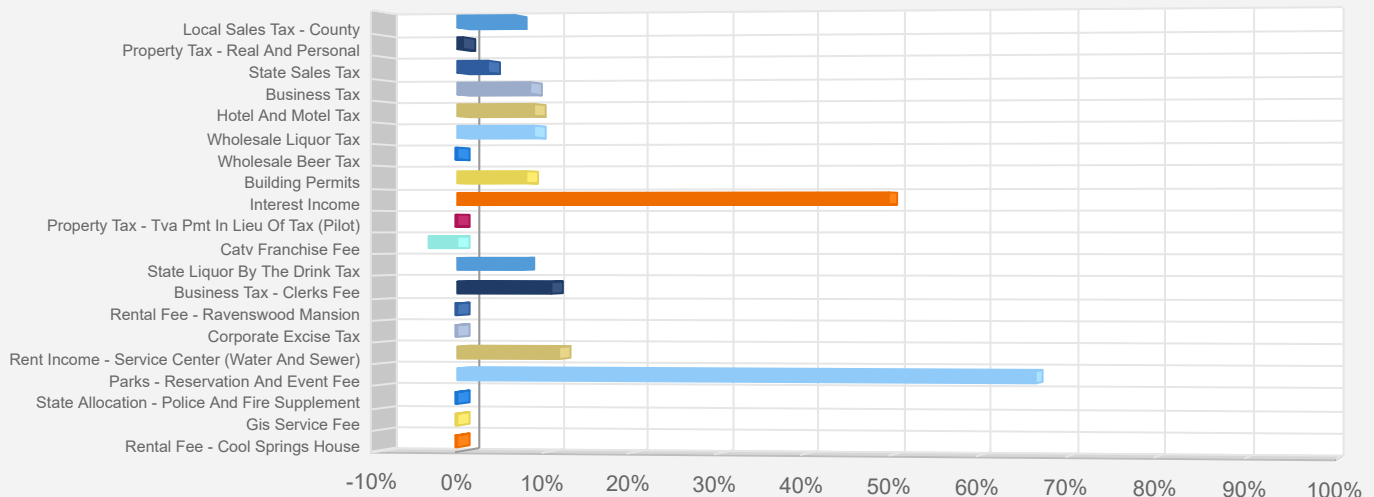
	FY 2023 Actual	FY 2024 Budget	FY 2024 YTD	FY 2025 Budget
Taxes				
Local Option Sales Tax	\$ 32,795,908	\$ 23,400,000	\$ 23,643,646	\$ 25,000,000
Property Tax	12,977,380	13,130,000	13,021,324	13,153,000
Wholesale Alcohol Beverage Tax	3,053,088	2,375,000	1,758,197	2,525,000
Business Tax	3,539,473	2,300,000	551,210	2,500,000
Room Occupancy Tax	1,997,020	1,650,000	1,135,880	1,800,000
Franchise Tax	475,879	460,000	260,047	445,000
Total Taxes	54,838,749	43,315,000	40,370,305	45,423,000
Licenses and Permits				
Building and Related Permits	1,120,925	788,500	743,952	852,500
General and Special Privilege License	7,693	8,000	4,240	7,500
Other City Permits	8,931	4,100	3,604	5,150
Alcohol Beverage License	1,519	2,000	2,000	1,750
Total Licenses and Permits	1,139,067	802,600	753,796	866,900
Fines, Forfeitures and Penalties				
City Court Revenue	90,915	85,000	70,948	105,000
Penalties	50	50	75	50
Forfeitures	-	-	3,745	-
Total Fines, Forfeitures and Penalties	90,965	85,050	74,768	105,050
Charges for Services				
Culture-Recreation-Charges for Services	604,997	586,000	336,933	657,000
General Government-Charges for Services	439,595	340,500	169,313	368,250
Public Safety-Charges for Services	3,240	4,000	1,770	3,000
Total Charges for Services	1,047,832	930,500	508,016	1,028,250
Intergovernmental				
State Revenue Allocations Shared Revenues	6,445,599	5,316,000	3,651,180	5,526,000
Federal Payments in Lieu of Taxes	545,531	470,000	278,025	470,000
Grants or Contracts - Local Government	83,783	79,950	83,154	84,450
Intergovernmental	2,000	-	-	-
State Grants	4,578	-	-	-
Total Intergovernmental	7,081,491	5,865,950	4,012,359	6,080,450
Other Revenues				
Interest Earnings	2,045,279	500,000	1,674,232	750,000
Rents and Royalties	236,062	280,000	186,004	321,000
Miscellaneous Revenues	31,984	35,000	17,353	30,000
Other Financing Sources	214,606	20,000	55,944	25,000
Other Financing Sources-Transfers In	168,980	-	-	-
Total Other Revenues	2,696,911	835,000	1,933,534	1,126,000
GRAND TOTAL	\$ 66,895,016	\$ 51,834,100	\$ 47,652,777	\$ 54,629,650

Summary - General Fund

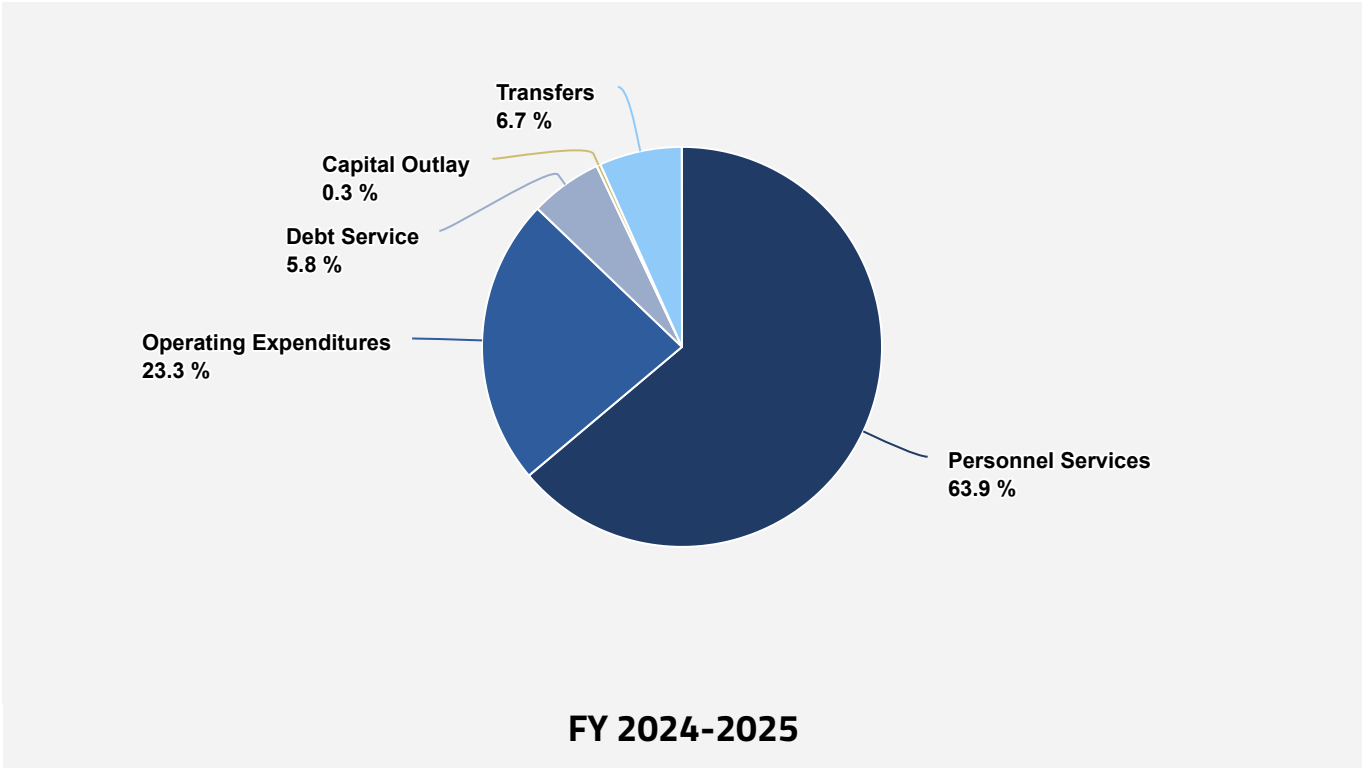
Revenue Sources over \$100,000, Changes from Prior Year

	Budget FY 2024	Budget FY 2025	Change	
			Dollar	Percentage
1 Local Sales Tax - County	\$ 23,400,000	\$ 25,000,000	\$ 1,600,000	6.80%
2 Property Tax - Real And Personal	\$ 12,950,000	\$ 13,050,000	\$ 100,000	0.80%
3 State Sales Tax	\$ 4,630,000	\$ 4,800,000	\$ 170,000	3.70%
4 Business Tax	\$ 2,300,000	\$ 2,500,000	\$ 200,000	8.70%
5 Hotel And Motel Tax	\$ 1,650,000	\$ 1,800,000	\$ 150,000	9.10%
6 Wholesale Liquor Tax	\$ 1,650,000	\$ 1,800,000	\$ 150,000	9.10%
7 Wholesale Beer Tax	\$ 725,000	\$ 725,000	\$ -	0.00%
8 Building Permits	\$ 600,000	\$ 650,000	\$ 50,000	8.30%
9 Interest Income	\$ 500,000	\$ 750,000	\$ 250,000	50.00%
10 Property Tax - Tva Pmt In Lieu Of Tax (Pilot)	\$ 470,000	\$ 470,000	\$ -	0.00%
11 Catv Franchise Fee	\$ 460,000	\$ 445,000	\$ (15,000)	-3.30%
12 State Liquor By The Drink Tax	\$ 255,000	\$ 275,000	\$ 20,000	7.80%
13 Business Tax - Clerks Fee	\$ 225,000	\$ 250,000	\$ 25,000	11.10%
14 Rental Fee - Ravenswood Mansion	\$ 200,000	\$ 200,000	\$ -	0.00%
15 Corporate Excise Tax	\$ 160,000	\$ 160,000	\$ -	0.00%
16 Rent Income - Service Center (Water And Sewer)	\$ 125,000	\$ 140,000	\$ 15,000	12.00%
17 Parks - Reservation And Event Fee	\$ 120,000	\$ 200,000	\$ 80,000	66.70%
18 State Allocation - Police And Fire Supplement	\$ 108,000	\$ 108,000	\$ -	0.00%
19 Gis Service Fee	\$ 100,000	\$ 100,000	\$ -	0.00%
20 Rental Fee - Cool Springs House	\$ 100,000	\$ 100,000	\$ -	0.00%
Net Change	50,728,000	53,523,000	\$ 2,795,000	5.50%
Remaining Sources	1,106,100	1,106,650	\$ 550	0.00%
TOTAL CHANGE	\$ 51,834,100	\$ 54,629,650	\$ 2,795,550	5.40%

Percent Change from Prior Year

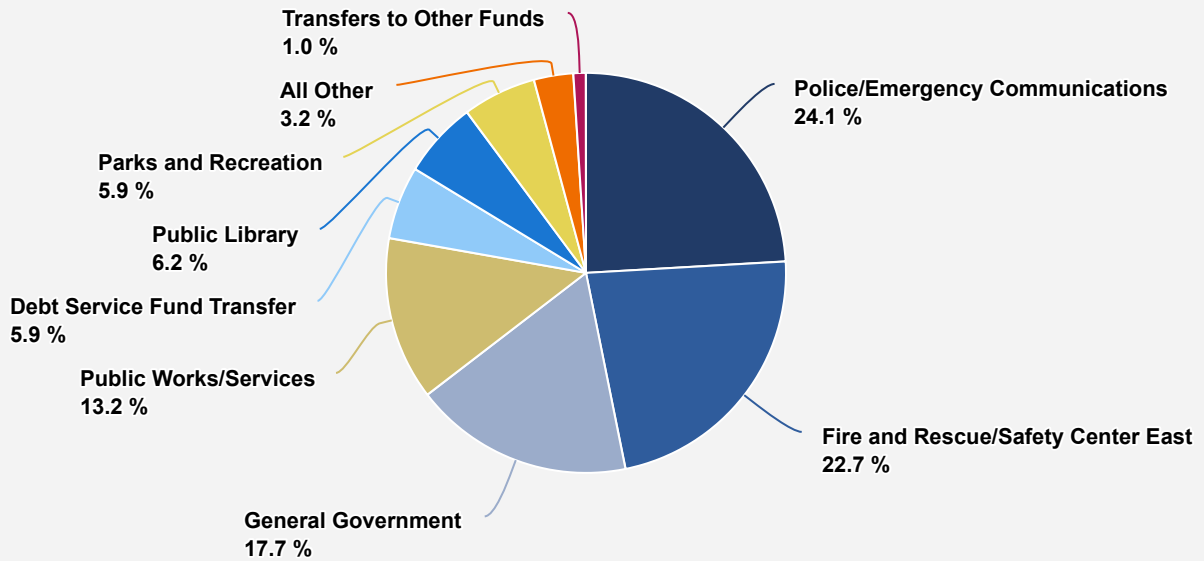


Summary - General Fund
Expenditures by Category



	2023-24	BUDGET	2024-25	BUDGET	CHANGE	
	Amount	%	Amount	%	Dollars	%
Personnel Services	\$ 32,756,750	63.20%	\$ 34,891,065	63.90%	\$ 2,134,315	6.50%
Operating Expenditures	\$ 11,681,435	22.50%	\$ 12,709,310	23.30%	\$ 1,027,875	8.80%
Debt Service	\$ 3,195,000	6.20%	\$ 3,195,000	5.80%	\$ -	0.00%
Capital Outlay	\$ 204,715	0.40%	\$ 173,000	0.30%	\$ (31,715)	-15.50%
Transfers	\$ 3,995,000	7.70%	\$ 3,651,000	6.70%	\$ (344,000)	-8.60%
TOTAL EXPENDITURES	\$ 51,832,900	100.00%	\$ 54,619,375	100.00%	\$ 2,786,475	5.40%

Summary - General Fund Expenditures by Department



FY 2024 - 2025

	2023-24 Amount	BUDGET %	2024-25 Amount	BUDGET %
Police/Emergency Communications	12,355,620	23.84%	13,031,900	24.10%
Fire and Rescue/Safety Center East	11,325,340	21.85%	12,298,405	22.74%
General Government	9,064,385	17.49%	9,588,090	17.73%
Public Works/Services	6,723,035	12.97%	7,146,025	13.22%
Debt Service Fund Transfer	3,195,000	6.16%	3,195,000	5.91%
Public Library	3,200,805	6.18%	3,331,515	6.16%
Parks and Recreation	3,233,025	6.24%	3,216,890	5.95%
All Other	1,620,690	3.13%	1,721,115	3.18%
Transfers to Other Funds	1,115,000	2.15%	545,000	1.01%
TOTAL EXPENDITURES	\$ 51,832,900	100%	\$ 54,073,940	100%

Note: General Government consists of City Commission, City Court, City Manager's Office, Elections, Finance, City Recorder, Legal Services, Technology, GIS, Human Resources, Community Relations, Planning and Codes Enforcement.

All Other consists of Insurance/Other Benefits, Public Health, Education, Economic Development, & Historic Sites.

Summary - General Fund

Changes in Departmental Expenditures

Activity/Department	Budget FY 2024	Budget FY 2025	Increase/ - Decrease	Percent Change
CITY COMMISSION	228,445	229,455	1,010	0.40%
COURT	45,100	45,100	-	0.00%
CITY MANAGER	558,945	581,860	22,915	4.10%
ELECTIONS	-	55,000	55,000	0.00%
FINANCE	1,409,865	1,458,750	48,885	3.50%
CITY RECORDER	192,490	194,800	2,310	1.20%
LEGAL	362,550	373,245	10,695	2.90%
TECHNOLOGY	2,849,425	3,038,040	188,615	6.60%
GIS	460,275	486,860	26,585	5.80%
HUMAN RESOURCES	745,250	827,825	82,575	11.10%
COMMUNITY RELATIONS	442,800	459,475	16,675	3.80%
PLANNING	699,170	726,235	27,065	3.90%
CODES	1,070,070	1,111,445	41,375	3.90%
MUNICIPAL CENTER	-	545,435	545,435	0.00%
INSURANCE OTHER BENEFITS	1,023,985	1,110,650	86,665	8.50%
POLICE	11,261,155	11,917,295	656,140	5.80%
POLICE HEADQUARTERS	561,465	581,605	20,140	3.60%
FIRE AND RESCUE	11,236,190	12,190,920	954,730	8.50%
BRENTWOOD SAFETY CENTER EAST	89,150	107,485	18,335	20.60%
PUBLIC WORKS	4,350,665	4,536,295	185,630	4.30%
STORM DRAINAGE	50,000	51,500	1,500	3.00%
STREET LIGHTING	213,000	216,965	3,965	1.90%
TRAFFIC SIGNALIZATION	523,660	520,325	(3,335)	-0.60%
SERVICE CENTER	468,835	600,380	131,545	28.10%
ENGINEERING	1,116,875	1,220,560	103,685	9.30%
PUBLIC HEALTH	118,230	123,500	5,270	4.50%
PARKS AND RECREATION	3,233,025	3,216,890	(16,135)	-0.50%
PUBLIC LIBRARY	3,200,805	3,331,515	130,710	4.10%
EDUCATION	244,400	244,400	-	0.00%
ECONOMIC DEVELOPMENT	10,000	20,000	10,000	100.00%
HISTORIC SITES COOL SPRINGS	72,175	66,775	(5,400)	-7.50%
HISTORIC SITES RAVENSWOOD	150,900	154,790	3,890	2.60%
HISTORIC SITES BOILING SPRING ACADEMY	1,000	1,000	-	0.00%
OPERATING TRANSFER TO DEBT SERVICE FUND	3,195,000	3,195,000	-	0.00%
OPERATING TRANSFER TO ECD FUND	533,000	533,000	-	0.00%
OPERATING TRANSFER TO FACILITIES MAINTENANCE FUND	350,000	495,000	145,000	41.40%
OPERATING TRANSFER TO MUNICIPAL CENTER FUND	740,000	-	(740,000)	-100.00%
OPERATING TRANSFER TO OPEB FUND	25,000	50,000	25,000	100.00%
Total Expenditures and Other Uses	\$51,832,900	\$54,619,375	\$ 2,786,475	5.40%

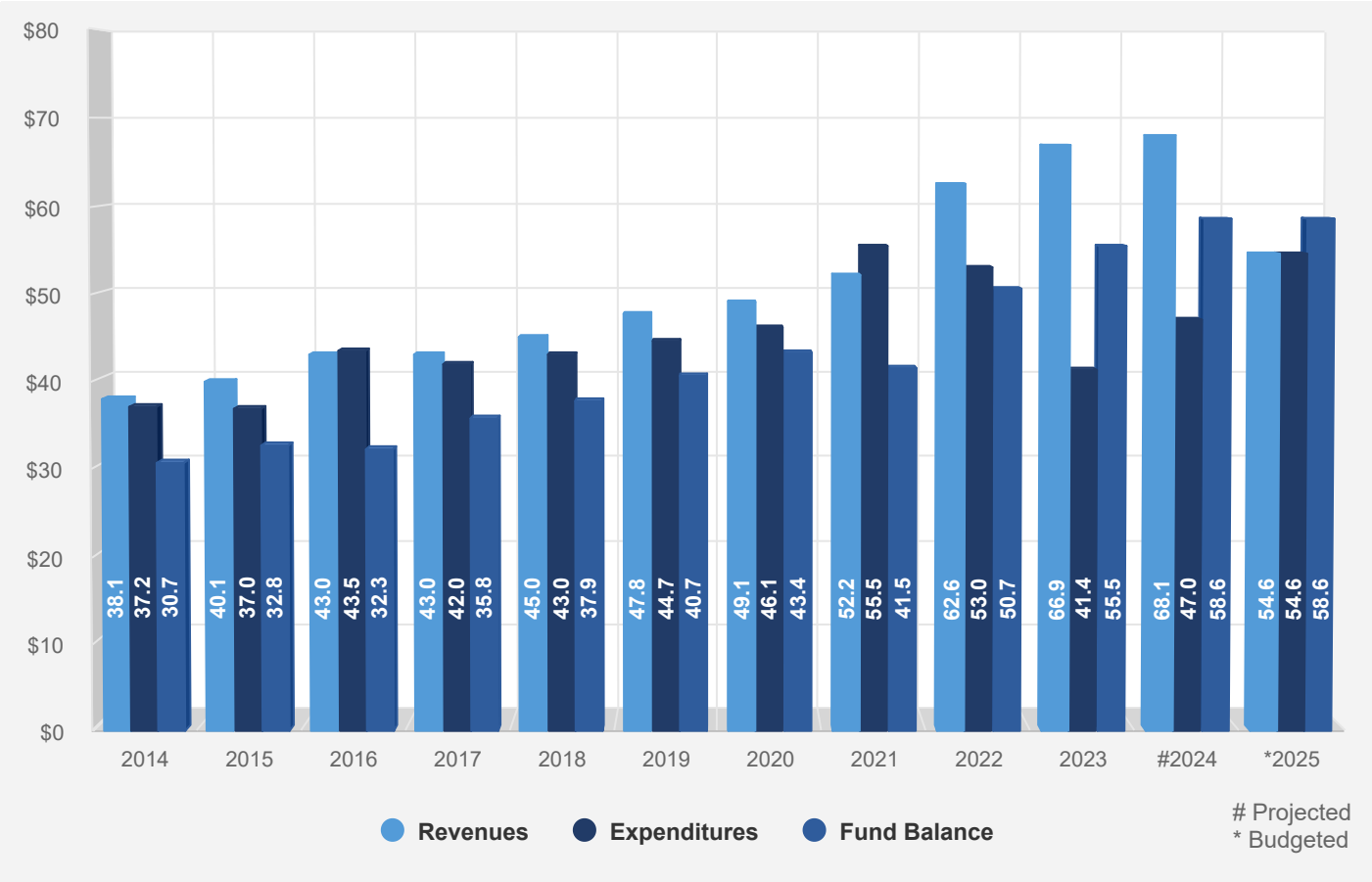
Summary - General Fund

Capital Outlay - Expenditures by Activity

Activity	Account #	Description	Cost	Total
Information/Tech	41640-88930	1 - Equip. Repl. Fund Contribution	780,000	
Information/Tech	41640-89555	1 - Safran Network Timeclockc	8,390	788,390
Police Department	42100-88930	1 - Equip. Repl. Fund Contribution	800,000	800,000
Fire Department	42200-88930	1 - Equip. Repl. Fund Contribution	545,000	
Fire Department	42200-89530	Multiple Fire Hoses	15,000	
Fire Department	42200-89530	3 - RIT Packs (5500)	15,000	
Fire Department	42200-89530	3 - Replacement Headsets	21,000	
Fire Department	42200-89530	4 - Video Larygescopes	15,000	611,000
Public Works	43120-88930	⁽¹⁾ Equip. Repl. Fund Contribution	390,000	
Public Works	43120-82640	Street Resurfacing	800,000	
Public Works	43120-89530	1 - Flatbed Trailer	12,500	
Public Works	43120-89530	1 - Rotary Screw Air Compressore	7,310	
Public Works	43120-89530	3 - SaltDogg Stainless Steel Tailgate Spreaders	16,800	1,226,610
Traffic Signalization	43165-88930	⁽¹⁾ Equip. Repl. Fund Contribution	18,000	18,000
Parks & Recreation	44400-88930	⁽¹⁾ Equip. Repl. Fund Contribution	40,000	
Parks & Recreation	44400-89530	1 - John Deere Gator Model TX	12,000	52,000
Transfer to FMF	52000-88085	Miscellaneous Facility Maintenance	495,000	495,000
Total			3,991,000	3,991,000

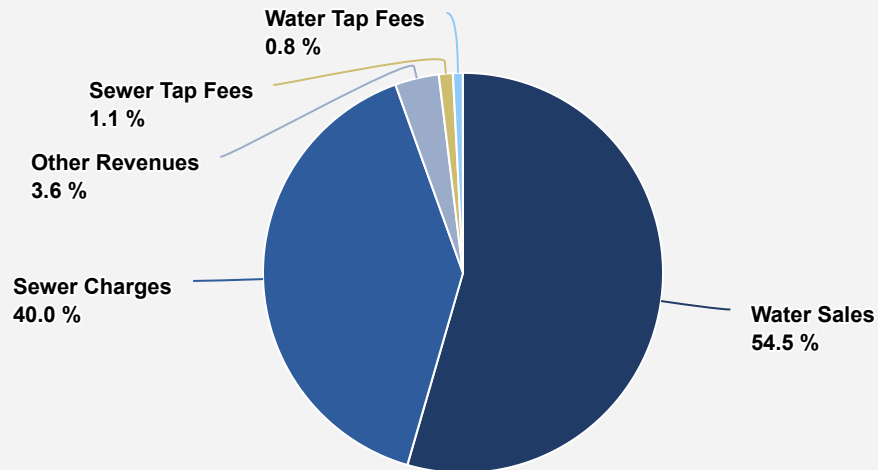
Summary - General Fund

Revenues, Expenditures, and Unassigned Fund Balances



Summary - Water & Sewer Fund

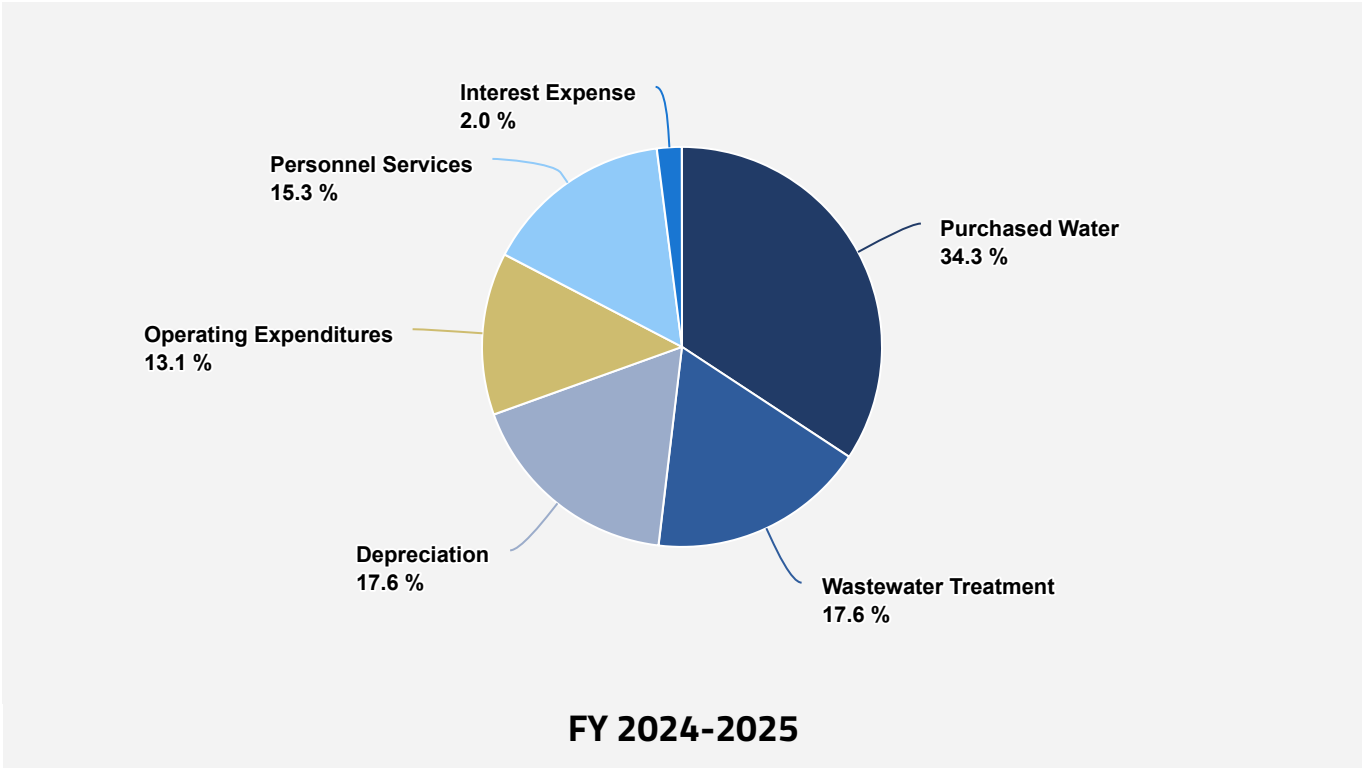
Operating Revenues



FY 2024-2025

	2023-24 Amount	BUDGET %	2024-25 Amount	BUDGET %	CHANGE	
					Dollars	%
Water Sales	\$ 11,694,680	54.30%	\$ 11,987,055	54.50%	\$ 292,375	2.50%
Sewer Charges	\$ 8,589,215	39.90%	8,802,530	40.00%	\$ 213,315	2.50%
Other Revenues	\$ 767,780	3.60%	781,500	3.60%	\$ 13,720	1.80%
Sewer Tap Fees	\$ 275,000	1.30%	250,000	1.10%	\$ (25,000)	-9.10%
Water Tap Fees	\$ 225,000	1.00%	175,000	0.80%	\$ (50,000)	-22.20%
	\$ 21,551,675	100%	\$ 21,996,085	100%	\$ 444,410	2.10%

Summary - Water & Sewer Fund
Operating Expenses

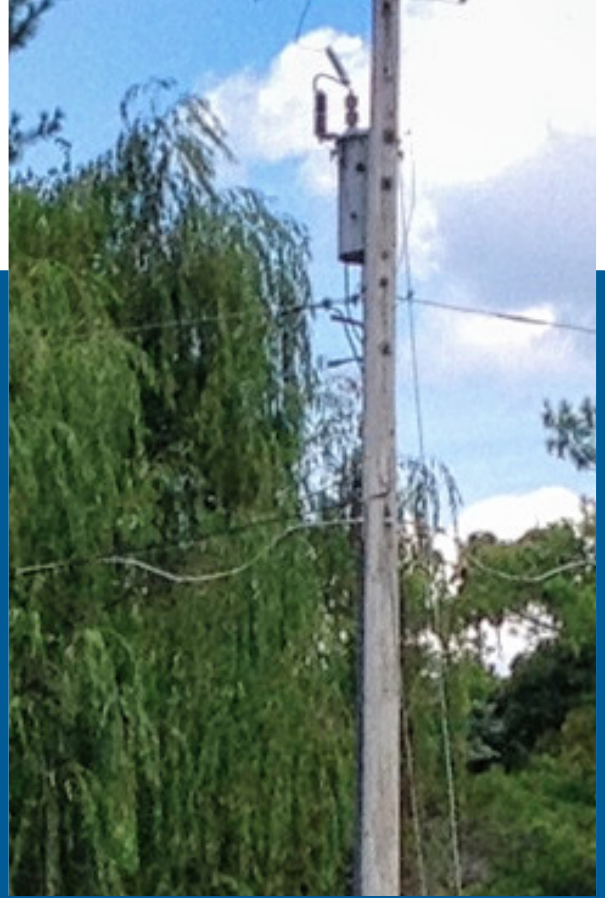


	2023-24		BUDGET	2024-25		BUDGET	CHANGE	
	Amaunt		%	Amaunt		%	Dollars	%
Purchased Water	\$	7,250,000	34.40%	\$	7,250,000	34.30%	\$ -	0.00%
Wastewater Treatment		3,625,805	17.20%		3,725,000	17.60%	\$ 99,195	2.70%
Depreciation		3,588,200	17.00%		3,732,000	17.60%	\$ 143,800	4.00%
Operating Expenditures		3,101,900	14.70%		2,778,045	13.10%	\$ (323,855)	-10.40%
Personnel Services		3,043,050	14.40%		3,246,225	15.30%	\$ 203,175	6.70%
Interest Expense		471,425	2.20%		424,710	2.00%	\$ (46,715)	-9.90%
TOTAL OPERATING EXPENSES	\$	21,080,380	100.00%	\$	21,155,980	100.00%	\$ 75,600	0.40%



The page Intentionally left blank

Capital Improvement Program



Capital Improvements Program

The primary focus of this five-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 five-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 five years. Examples include road projects that improve safety and reduce congestion for drivers; park improvements to improve the quality of life for all residents; programmed equipment replacement and facility maintenance; and, enhancements to 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 five-year program, the plan is a living document with only the first year fully committed as part of the FY 2025 budget. The plan is updated every year, and projects in years two through five may be added, deleted, or changed in terms of scheduling, scope, or funding source in future updates of the plan.

Summary Overview

The proposed FY 2025-2029 Capital Improvements Program is an ambitious plan that calls for the investment of \$185,490,000 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. About **\$18.13 million** of the **\$185.49 million** program (9.77%) is dependent upon utilization of inter-governmental revenues (state, federal, and county), targeted mostly to annual street repaving, development of Windy Hill Park, roundabout construction at the intersection of Murray Lane and Holly Tree Gap, pedestrian crossing and traffic signal upgrades, and utility infrastructure upgrades and replacement.

The net local investment of **\$167.37 million** over five-years will require a significant funding commitment, including direct support of almost **\$140.37 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 or private entities. 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 **\$27.00 million**, including \$22.0 million proposed in FY 2026 for the second sewer equalization tank and \$5.0 million in FY 2028 for the Split Log Road Phase 3 widening project. The need for an additional \$5 million in bonds to support development of a potential indoor racquet facility in Crockett Park is possible in FY 2026.

Total costs in the major program areas over the next five years (FY 2025-2029) are summarized below:

Transportation	\$	83,005,000	46.73%
Utilities		55,330,000	31.15%
General Facilities and Equipment		22,015,000	12.39%
Technology		9,515,000	5.36%
Parks and Recreation		4,555,000	2.56%
Storm Drainage		3,200,000	1.80%
TOTAL	\$	177,620,000	100.00%

Transportation improvements are again the largest component in the five-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 five-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 (\$16.9 million), Split Log Road widening from Sam Donald Road to Sunset Road (\$19.1 million), improvements to Old Smyrna Road from the Harlan subdivision west to Jones Parkway (\$10 million), and initial phases of widening of Sunset Road from Ragsdale Road east to the city limits at Waller Road (\$3.6 million). This latter project is programmed to begin in the last years of the five-year plan and will have additional costs beyond the 2029 end of this plan. The plan also provides funding of \$13 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 five-year period in the total amount of \$15.0 million. The FY 2025 proposed resurfacing funding level is \$2.8 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 five-year plan continues the City's commitment to improved continuing upgrades to traffic signals, as well funding for bike and pedestrian facilities as opportunities are identified.

The primary focus of the **General Facilities and Equipment** program over the next five years will continue to be on renovation of city facilities and the planned, systematic replacement of large equipment. A significant renovation of City Hall (\$5.4 million) is expected to begin summer of 2024 and be complete by the end of FY 2025. The planning of a new Parks Department office facility within Crockett Park is pending a final decision on the proposed indoor racquet facility. If incorporated within the racquet facility, significant cost savings for the park offices component compared to a stand alone facility could be realized. Planning and initial construction funding for renovations and upgrades to the Service Center are also included in the plan. Annual funding from the Facilities Maintenance Fund is also programmed throughout the five-year period to assure proper upkeep of various city facilities.

The five-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 \$11.7 million in vehicles and equipment (costing more than \$45,000 per unit) to be replaced over the next five years. This reserve allows us to avoid an adverse budgetary impact in a single year.

The proposed five-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 (\$26.4 million). The five-year plan provides for a \$8.2 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 five-year plan also invests heavily (\$10.7 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 \$2.8 million provided over the five-year plan.

The accelerated schedule and significant cost of the second equalization tank coupled with the programmed investment in water system capacity and replacement projects necessitates a water and sewer rate study update that is currently underway. The Commission should expect the results of the study will reflect the need 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 \$5.3 million is allocated for computer equipment and hardware upgrades and replacements over five years. Replacement funding (\$2.25 million) is programmed in later years of the plan to begin the systematic replacement of public safety and non-public safety radios, the oldest of which went into service in 2019. Funding of \$400,000 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 five years reflects funding (\$3.8 million) for completion of Windy Hill Park on Old Smyrna Road. Construction is expected to begin spring of 2024 with completion in spring 2025. The proposed indoor racquet facility at Crockett Park remains a potential significant investment within the five-year plan. Because a final decision regarding the operating plan for this facility, and thus the City's actual financial commitment, is still pending, available funding is programmed in FY 2025 only for continued engineering and design services. Potential available funds for construction of the facility have been identified and will be programmed in the CIP once an operating decision is made. The five-year plan also continues a significant funding commitment (\$2.0 million) for proactive major maintenance projects within existing park facilities, including potential significant renovation or total replacement of the community playground and replacement of the Eddy Arnold Amphitheatre roof within Crockett Park.

The **Storm Drainage** program reflects a continued emphasis to dedicate funding (\$3.2 million) toward ongoing maintenance and replacement of aging stormwater drainage pipes across the city and implementation of maintenance and initial capital projects identified in the ongoing stormwater master plan effort.

Capital Improvements

Major Improvement Projects (FY 2024 - 2025, Greater than \$500,000)

General Facilities and Equipment

Equipment and Vehicles	\$	1,690,000
Library	\$	675,000
Municipal Center	\$	5,075,000
Police Headquarters	\$	1,030,000

Parks and Recreation

Crockett Park	\$	1,690,000
Windy Hill Park	\$	3,760,000

Storm Drainage

Subdivision Drainage	\$	950,000
----------------------	----	---------

Technology

Computer Equipment	\$	970,000
--------------------	----	---------

Transportation

Bike and Pedestrian	\$	575,000
McEwen Drive	\$	1,030,000
Murray Lane Roundabout	\$	880,000
Old Smyrna Road	\$	770,000
Ragsdale Road	\$	7,370,000
Split Log Road Phase 3 (East of Pleasant Hill Rd. to Waller)	\$	1,080,000
Street Resurfacing	\$	2,800,000

Utilities

Building Improvements	\$	515,000
Miscellaneous Sewer System Improvements	\$	875,000
Miscellaneous Water System Improvements	\$	1,670,000
Sewer Lift Station Rehabilitation	\$	2,605,000
Sewer Rehabilitation Program	\$	1,180,000
Sewer System Capacity Improvements	\$	1,500,000
Water System Annual Pipe Replacement Program	\$	2,310,000

ANNUAL OPERATING IMPACT - CAPITAL IMPROVEMENTS PROGRAM

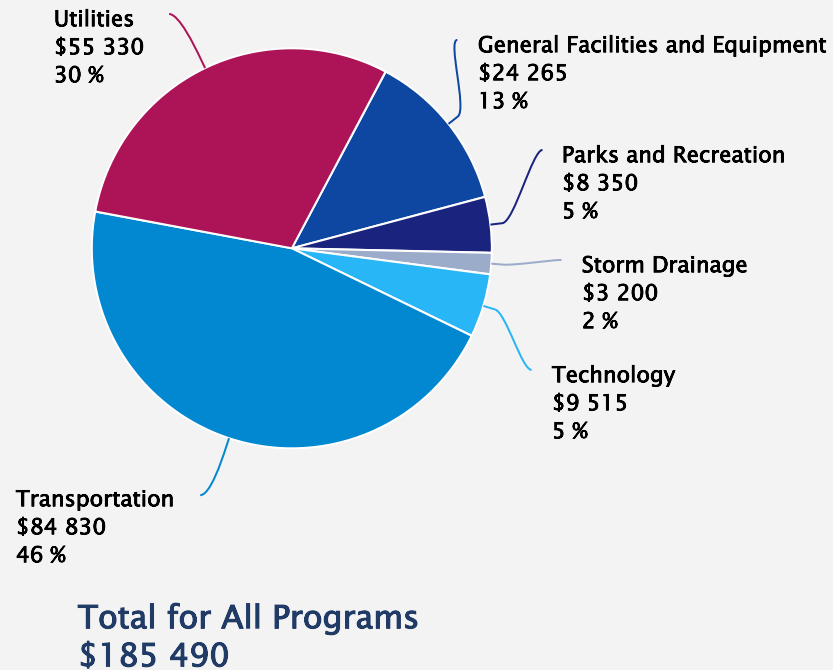
FISCAL YEAR 2025 - 2029 (000'S)

Programs	Projects	Personnel Services	Operating Expenditures	Debt Service	Total Operating Budget Impact	Program Totals
General Facilities and Equipment	Community Identity Features	-	-	-	-	
	Equipment and Vehicles	-	20	60	80	
	Park Operations Facility	-	175	-	175	
	Total - General Facilities and Equipment					255
Parks and Recreation	Crockett Park	-	(5)	-	(5)	
	Maryland Way Park	-	(1)	-	(1)	
	Total - Parks and Recreation					(6)
Technology	Computer Equipment	-	(30)	-	(30)	
	Software Systems	-	10	-	10	
	Warning Sirens	-	1	-	1	
	Total - Technology					(19)
Transportation	ADA Retrofits	-	-	-	-	
	Murray Lane Roundabout	-	2	-	2	
	Old Smyrna Road	-	10	-	10	
	Ragsdale Road	-	30	-	30	
	Split Log Road Phase 3 (East of Pleasant Hill Rd. to Waller)	-	30	318	348	
	Street Lighting	-	(235)	-	(235)	
	Sunset Road Phase 3 (Ragsdale to Waller)	-	20	-	20	
	Total - Transportation					175
Utilities	Building Improvements	-	-	-	-	
	Sewer Lift Station Rehabilitation	-	(15)	-	(15)	
	Sewer System Capacity Improvements	-	25	1,525	1,550	
	Total - Utilities					1,535
TOTALS - ALL PROGRAMS		\$ -	\$ 38	\$ 1,903	\$ 1,940	\$ 1,940

Capital Improvements Program

Fiscal Year 2025 - 2029

Program Expenditures - Summary (000's)



Program	Projected FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total 5 Years 2025-2029
General Facilities and Equipment	1,705	8,885	6,985	3,040	3,630	1,725	24,265
Parks and Recreation	2,450	5,980	840	1,005	235	290	8,350
Storm Drainage	750	950	700	800	500	250	3,200
Technology	1,070	1,700	850	785	2,815	3,365	9,515
Transportation	6,910	16,360	20,365	19,905	14,500	13,700	84,830
Utilities	3,110	14,065	16,130	13,925	7,180	4,030	55,330
Grand Total	15,995	47,940	45,870	39,460	28,860	23,360	185,490

Capital Improvements Program
Fiscal Year 2025 - 2029
Sources of Funds - Summary (000's)

Source	Projected FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total 5 Years 2025-29
Bond Proceeds	155	-	-	-	2,850	2,150	5,000
Capital Projects Fund	4,715	20,040	4,695	4,075	-	-	28,810
ECD Fund	5	80	70	40	230	825	1,245
Equip. Replacement Fund	1,370	2,235	4,410	2,125	5,745	3,795	18,310
Facilities Maintenance Fund	790	1,880	760	625	605	660	4,530
General Fund	800	800	12,795	15,325	7,075	8,765	44,760
General Fund - Unres. Balance	-	-	2,730	1,230	2,040	-	6,000
Inter-Governmental Sources	4,020	6,985	1,140	-	-	-	8,125
Municipal Center Fund	75	-	-	-	-	-	-
Private Sources	510	50	630	5	5	5	695
Public Works Project Fund	-	1,000	500	-	1,000	1,000	3,500
Sewer Tap Fees	740	1,420	1,165	40	40	40	2,705
State Street Aid Fund	1,900	2,000	2,000	2,000	2,000	2,000	10,000
Water and NCG Tap Fees	190	2,940	1,855	300	2,950	150	8,195
Water and Sewer Fund	725	8,510	2,120	2,695	4,320	3,970	21,615
Water/Sewer Bond Proceeds	-	-	11,000	11,000	-	-	22,000
Grand Total	15,995	47,940	45,870	39,460	28,860	23,360	185,490

Capital Improvements Program

Fiscal Years 2025 - 2029

Summary - All Projects (000's)

	Projected FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total 5 Years 2025-2029
General Facilities and Equipment							
Community Identity Features	-	115	15	15	15	15	175
Community Planning	-	-	60	75	-	-	135
Equipment and Vehicles	1,115	1,690	3,840	1,455	3,295	1,390	11,670
Fire Stations	35	-	-	175	-	-	175
Library	60	675	75	75	75	75	975
Municipal Center	255	5,075	170	170	170	170	5,755
Park Operations Facility	-	-	2,250	-	-	-	2,250
Police Headquarters	85	1,030	-	-	-	-	1,030
Safety Center East	25	35	25	25	25	25	135
Service Center	130	265	550	1,050	50	50	1,965
Total - General Facilities and Equipment	1,705	8,885	6,985	3,040	3,630	1,725	24,265
Parks and Recreation							
Crockett Park	915	1,690	630	665	105	15	3,105
Deerwood Arboretum	-	35	50	25	-	-	110
Flagpole and Wikle	-	40	-	25	25	-	90
Granny White Park	60	50	50	50	50	50	250
Marcella Vivrette Smith Park	255	245	45	45	45	45	425
Margaret Powell Park	-	5	-	-	-	70	75
Maryland Way Park	-	15	-	-	-	-	15
Owl Creek Park	25	85	30	60	-	100	275
Patriot Park	15	-	-	-	-	-	0
Primm Park	185	10	10	10	10	10	50
River Park	25	40	25	-	-	-	65
Tower Park	75	5	-	125	-	-	130
Windy Hill Park	895	3,760	-	-	-	-	3760
Total - Parks and Recreation	2,450	5,980	840	1,005	235	290	8,350

Capital Improvements Program

Fiscal Years 2025 - 2029

Summary - All Projects (000's)

		Projected FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total 5 Years 2025-2029
Storm Drainage	Subdivision Drainage	750	950	700	800	500	250	3,200
	Total - Storm Drainage	750	950	700	800	500	250	3,200
Technology	Computer Equipment	415	970	580	665	1,620	1,430	5,265
	Emergency Communications Center	-	40	-	-	-	750	790
	Fiber Network	370	200	200	-	-	-	400
	Radio System	100	140	-	-	1,125	1,125	2390
	Software Systems	185	290	70	60	70	60	550
	Warning Sirens	-	60	-	60	-	-	120
	Total - Technology	1,070	1,700	850	785	2,815	3,365	9,515
Transportation	ADA Retrofits	110	300	600	300	300	300	1,800
	Bike and Pedestrian	150	575	250	250	250	250	1575
	Bridges	-	350	-	-	-	-	350
	Franklin Road - South	-	50	-	-	-	-	50
	Johnson Chapel Road	100	-	-	-	-	-	0
	McEwen Drive	400	1,030	4,800	3,600	3,600	-	13030
	Murray Lane Median	5	250	-	-	-	-	250
	Murray Lane Roundabout	1,195	880	-	-	-	-	880
	Old Smyrna Road	135	770	4,230	5,000	-	-	10000
	Ragsdale Road	1,120	7,370	5,560	4,000	-	-	16930
	Split Log Road Phase 3 (East of Pleasant Hill Rd. to Waller)	190	1,080	1,100	3,310	6,805	6,805	19100
	Street Lighting	155	20	20	20	20	20	100
	Street Resurfacing	2,700	2,800	2,900	3,000	3,100	3,200	15000
	Sunset Road Phase 2 (Concord to Ragsdale)	60	100	-	-	-	-	100
	Sunset Road Phase 3 (Ragsdale to Waller)	-	-	-	300	300	3,000	3600

Capital Improvements Program
Fiscal Years 2025 - 2029
Summary - All Projects (000's)

		Projected FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total 5 Years 2025-2029
	Sunset-Ragsdale Realignment	-	200	-	-	-	-	200
	Traffic Signal Upgrades	590	410	905	125	125	125	1690
	Wilson Pike	-	175	-	-	-	-	175
	Total - Transportation	6,910	16,360	20,365	19,905	14,500	13,700	84,830
Utilities	Building Improvements	35	515	-	-	-	-	515
	Miscellaneous Sewer Service Additions	5	470	165	45	45	45	770
	Miscellaneous Sewer System Improvements	65	875	-	110	110	110	1205
	Miscellaneous Water System Improvements	330	1,670	110	110	110	110	2110
	Sewer Lift Station Rehabilitation	95	2,605	-	-	-	-	2605
	Sewer Rehabilitation Program	70	1,180	210	460	465	465	2780
	Sewer System Capacity Improvements	735	1,500	13,500	11,400	-	-	26400
	Water System Annual Pipe Replacement Program	1,525	2,310	200	1,500	3,500	3,150	10660
	Water System Capacity Improvements	190	2,940	1,855	300	2,950	150	8195
	Water Tank Improvements	60	-	90	-	-	-	90
	Total - Utilities	3,110	14,065	16,130	13,925	7,180	4,030	55,330

Capital Improvements Program
Fiscal Years 2025 - 2029
General Facilities and Equipment (000's)

	Projected FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total 5 Years 2025-2029
Projects							
Community Identity Features	-	115	15	15	15	15	175
Community Planning	-	-	60	75	-	-	135
Equipment and Vehicles	1,115	1,690	3,840	1,455	3,295	1,390	11,670
Fire Stations	35	-	-	175	-	-	175
Library	60	675	75	75	75	75	975
Municipal Center	255	5,075	170	170	170	170	5,755
Park Operations Facility	-	-	2,250	-	-	-	2,250
Police Headquarters	85	1,030	-	-	-	-	1,030
Safety Center East	25	35	25	25	25	25	135
Service Center	130	265	550	1,050	50	50	1,965
Grand Total	1,705	8,885	6,985	3,040	3,630	1,725	24,265

Source of Funds

Capital Projects Fund	665	6,710	-	-	-	-	6,710
Equip. Replacement Fund	730	1,185	3,840	1,455	3,295	1,390	11,165
Facilities Maintenance Fund	235	990	320	320	320	320	2,270
General Fund	-	-	2,825	1,265	15	15	4,120
Municipal Center Fund	75	-	-	-	-	-	-
Grand Total	1,705	8,885	6,985	3,040	3,630	1,725	24,265

Capital Improvements Program
Fiscal Years 2025 - 2029
Technology Program - Summary (000's)

	Projected FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total 5 Years 2025-2029
Projects							
Computer Equipment	415	970	580	665	1,620	1,430	5,265
Emergency Communications Center	-	40	-	-	-	750	790
Fiber Network	370	200	200	-	-	-	400
Radio System	100	140	-	-	1,125	1,125	2,390
Software Systems	185	290	70	60	70	60	550
Warning Sirens	-	60	-	60	-	-	120
Grand Total	1,070	1,700	850	785	2,815	3,365	9,515
Source of Funds							
Capital Projects Fund	355	550	-	-	-	-	550
ECD Fund	5	80	70	40	230	825	1,245
Equip. Replacement Fund	640	1,050	570	670	2,450	2,405	7,145
General Fund	-	-	200	60	-	-	260
Water and Sewer Fund	70	20	10	15	135	135	315
Grand Total	1,070	1,700	850	785	2,815	3,365	9,515

Capital Improvements Program

Fiscal Years 2025 - 2029

Transportation (000 s)

	Projected FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total 5 Years 2025-2029
Projects							
ADA Retrofits	110	300	600	300	300	300	1,800
Bike and Pedestrian	150	575	250	250	250	250	1,575
Bridges	-	350	-	-	-	-	350
Franklin Road - South	-	50	-	-	-	-	50
Johnson Chapel Road	100	-	-	-	-	-	-
McEwen Drive	400	1,030	4,800	3,600	3,600	-	13,030
Murray Lane Median	5	250	-	-	-	-	250
Murray Lane Roundabout	1,195	880	-	-	-	-	880
Old Smyrna Road	135	770	4,230	5,000	-	-	10,000
Ragsdale Road	1,120	7,370	5,560	4,000	-	-	16,930
Split Log Road Phase 3 (East of Pleasant Hill Rd. to Waller)	190	1,080	1,100	3,310	6,805	6,805	19,100
Street Lighting	155	20	20	20	20	20	100
Street Resurfacing	2,700	2,800	2,900	3,000	3,100	3,200	15,000
Sunset Road Phase 2 (Concord to Ragsdale)	60	100	-	-	-	-	100
Sunset Road Phase 3 (Ragsdale to Waller)	-	-	-	300	300	3,000	3,600
Sunset-Ragsdale Realignment	-	200	-	-	-	-	200
Traffic Signal Upgrades	590	410	905	125	125	125	1,690
Wilson Pike	-	175	-	-	-	-	175
Grand Total	6,910	16,360	20,365	19,905	14,500	13,700	84,830

Capital Improvements Program
Fiscal Years 2025 - 2029
Transportation (000 s)

	Projected FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total 5 Years 2025-2029
Source of Funds							
Bond Proceeds	155	-	-	-	2,850	2,150	5,000
Capital Projects Fund	3,040	11,150	4,695	4,075	-	-	19,920
Facilities Maintenance Fund	50	50	50	50	50	50	250
General Fund	800	800	8,620	12,550	6,560	8,500	37,030
General Fund - Unres. Balance	-	-	2,730	1,230	2,040	-	6,000
Inter-Governmental Sources	965	1,360	1,140	-	-	-	2,500
Private Sources	-	-	630	-	-	-	630
Public Works Project Fund	-	1,000	500	-	1,000	1,000	3,500
State Street Aid Fund	1,900	2,000	2,000	2,000	2,000	2,000	10,000
Grand Total	6,910	16,360	20,365	19,905	14,500	13,700	84,830

Capital Improvements Program
Fiscal Years 2025 - 2029
Storm Drainage Program - Summary '(000's)

	Projected FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total 5 Years 2025-2029
Projects							
Subdivision Drainage	750	950	700	800	500	250	3,200
Grand Total	750	950	700	800	500	250	3,200
Source of Funds							
Capital Projects Fund	-	200	-	-	-	-	200
General Fund	-	-	700	800	500	250	2,250
Inter-Governmental Sources	750	750	-	-	-	-	750
Grand Total	750	950	700	800	500	250	3,200

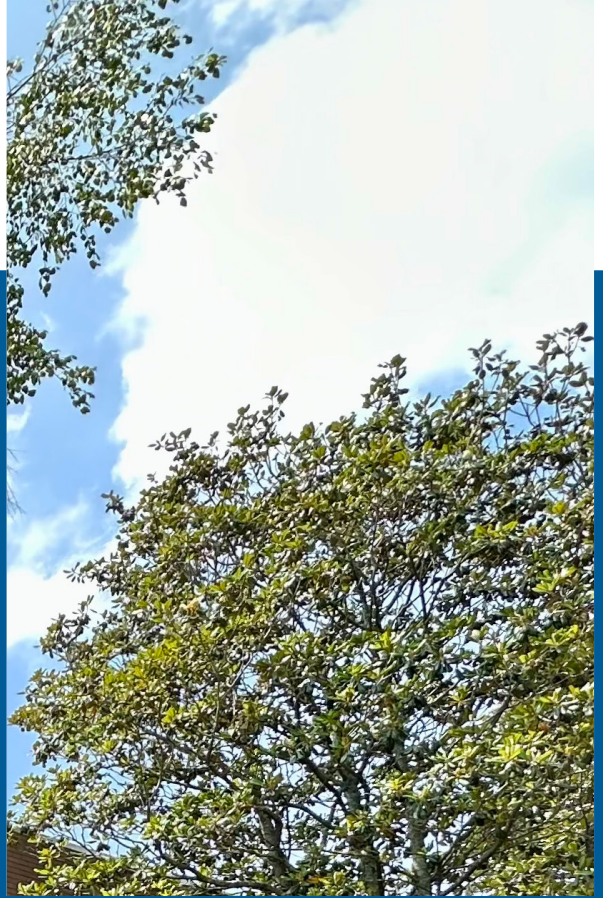
Capital Improvements Program
Fiscal Years 2025 - 2029
Parks and Recreation Program - Summary (000's)

	Projected FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total 5 Years 2025-2029
Projects							
Crockett Park	915	1,690	630	665	105	15	3,105
Deerwood Arboretum	-	35	50	25	-	-	110
Flagpole and Wikle	-	40	-	25	25	-	90
Granny White Park	60	50	50	50	50	50	250
Marcella Vivrette Smith Park	255	245	45	45	45	45	425
Margaret Powell Park	-	5	-	-	-	70	75
Maryland Way Park	-	15	-	-	-	-	15
Owl Creek Park	25	85	30	60	-	100	275
Patriot Park	15	-	-	-	-	-	-
Primm Park	185	10	10	10	10	10	50
River Park	25	40	25	-	-	-	65
Tower Park	75	5	-	125	-	-	130
Windy Hill Park	895	3,760	-	-	-	-	3,760
Grand Total	2,450	5,980	840	1,005	235	290	8,350
Source of Funds							
Capital Projects Fund	655	1,430	-	-	-	-	1,430
Facilities Maintenance Fund	505	790	390	255	235	290	1,960
General Fund	-	-	450	650	-	-	1,100
Inter-Governmental Sources	780	3,760	-	-	-	-	3,760
Private Sources	510	-	-	-	-	-	-
Water and Sewer Fund	-	-	-	100	-	-	100
Grand Total	2,450	5,980	840	1,005	235	290	8,350

Capital Improvements Program
Fiscal Year 2025 - 2029
Water and Sewer Program - Summary (000's)

	Projected FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total 5 Years 2025-2029
Projects							
Building Improvements	35	515	-	-	-	-	515
Miscellaneous Sewer Service Additions	5	470	165	45	45	45	770
Miscellaneous Sewer System Improvements	65	875	-	110	110	110	1,205
Miscellaneous Water System Improvements	330	1,670	110	110	110	110	2,110
Sewer Lift Station Rehabilitation	95	2,605	-	-	-	-	2,605
Sewer Rehabilitation Program	70	1,180	210	460	465	465	2,780
Sewer System Capacity Improvements	735	1,500	13,500	11,400	-	-	26,400
Water System Annual Pipe Replacement Program	1,525	2,310	200	1,500	3,500	3,150	10,660
Water System Capacity Improvements	190	2,940	1,855	300	2,950	150	8,195
Water Tank Improvements	60	-	90	-	-	-	90
Grand Total	3,110	14,065	16,130	13,925	7,180	4,030	55,330
Source of Funds							
Facilities Maintenance Fund	-	50	-	-	-	-	50
Inter-Governmental Sources	1,525	1,115	-	-	-	-	1,115
Private Sources	-	50	-	5	5	5	65
Sewer Tap Fees	740	1,420	1,165	40	40	40	2,705
Water and NCG Tap Fees	190	2,940	1,855	300	2,950	150	8,195
Water and Sewer Fund	655	8,490	2,110	2,580	4,185	3,835	21,200
Water/Sewer Bond Proceeds	-	-	11,000	11,000	-	-	22,000
Grand Total	3,110	14,065	16,130	13,925	7,180	4,030	55,330

General Fund





The page Intentionally left blank

General Fund Revenue

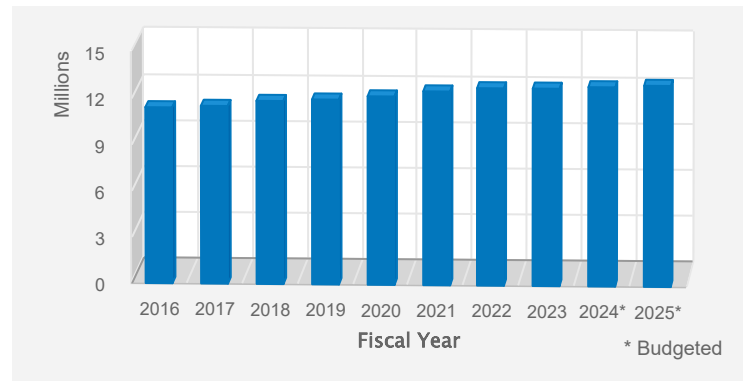


General Fund Revenue

TAXES

REAL AND PERSONAL PROPERTY TAX

The proposed property tax rate for FY 2025 remains \$0.29, which will be the same effective tax rate for the 34th consecutive fiscal year. The budgeted amount for both real and personal property taxes in FY 2025 is \$13,050,000, an increase of \$100,000 or 0.8% from FY 2024. The projected amount is conservatively based on actual assessments for calendar year 2023 with conservative projections for new construction added to the assessment rolls in calendar year 2023. 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.

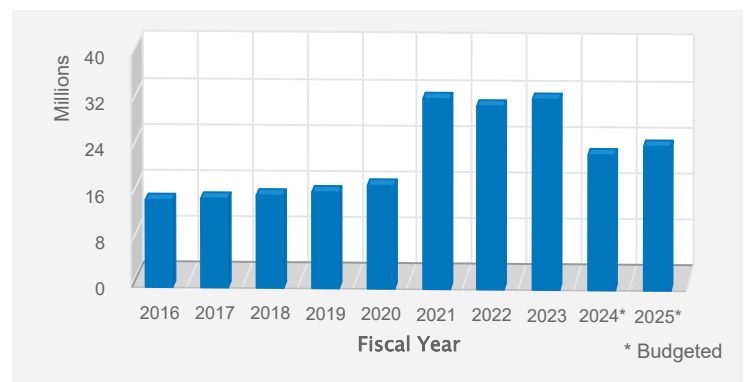


PUBLIC UTILITY PROPERTY TAX

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 2025 estimate of \$55,000 represents a decrease of \$20,000 from the FY 2024 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 2025 will be \$25,000,000, an increase of \$1,600,000 or 6.8% from last year's budgeted amount of \$23,400,000. FY 2024 collections are conservatively projected at approximately \$33,805,000.

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 fell by 7.9%

in FY 2023 and are down 3.4% with FY 2024 year-end collections projected at \$820,000. The FY 2025 revenue is conservatively budgeted at \$725,000, the same amount as the FY 2024 budgeted amount.

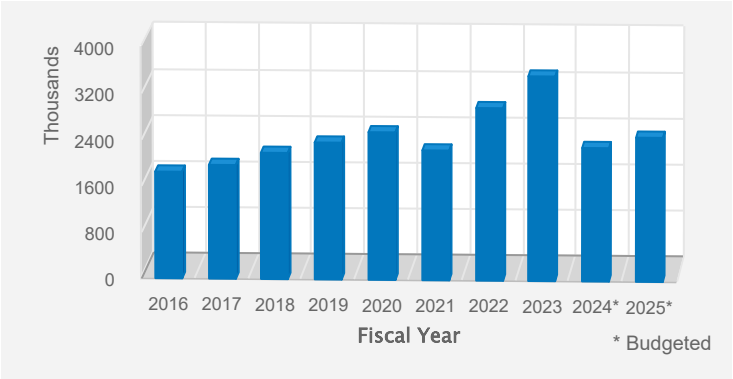
WHOLESALE LIQUOR TAX

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 2025 of \$1,800,000, represents a \$150,000 or 9.1% increase from FY 2024. This budgeted estimate is still conservative given actual collections exceeded \$2.2 million in FY 2023 and are trending toward \$2.16 million for FY 2024 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 2025 of \$2,500,000, represents an increase of \$200,000 (8.7%) from FY 2024’s budgeted business tax collections. This \$2.5 million budget amount for FY 2025 is conservative given it is 29% less than actual FY 2023 collections of just over \$3.5 million.



Under the business tax law, taxpayers file based on their fiscal year. This results in the vast majority of businesses filing their business tax returns for the year ended December 31 in April of the following year. Therefore, most of the business tax collections are received by the City in May, which is the eleventh month of the fiscal year and after the budget for the next fiscal year is developed.

HOTEL/MOTEL TAX

The City receives a 4% tax on the cost of hotel/motel room occupancy in Brentwood. The budgeted amount for FY 2025 is \$1,800,000, an increase of \$150,000 (9.1%) from FY 2024’s budget amount. This revenue source was the hardest hit by COVID but has shown a strong rebound since FY 2022, up over 139% in FY 2023 compared to FY 2022, and up an additional 8.3% YTD through February compared to FY 2023. This FY 2025 budget amount remains conservative given FY 2024 projected collections of \$2,126,500.

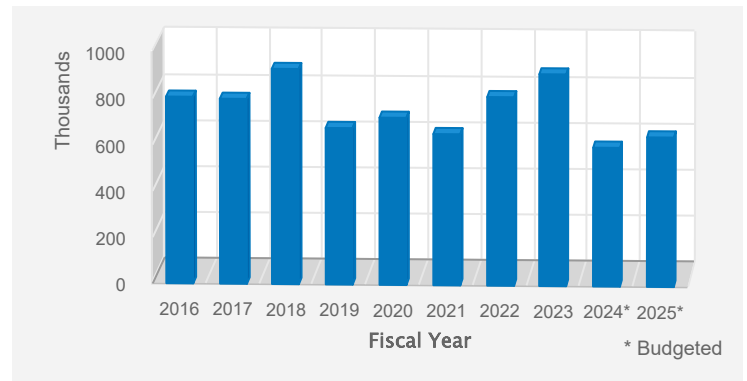
CABLE TELEVISION FRANCHISE TAX

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 2025 budget projection of \$445,000, a decrease of \$15,000 (-3.3%) from FY 2024. Note that FY 2024 YTD collections are down 5.5% from FY 2023 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 2025 estimate is \$730,000, an increase of \$60,000 from the FY 2024 budget. While the housing market has slowed due primarily to interest rate increases, permit fees have remained stable due to significant home renovation projects and the annual indexing of the City's permit fee structure. Total collections in the current year are projected at \$865,000.



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 2025.

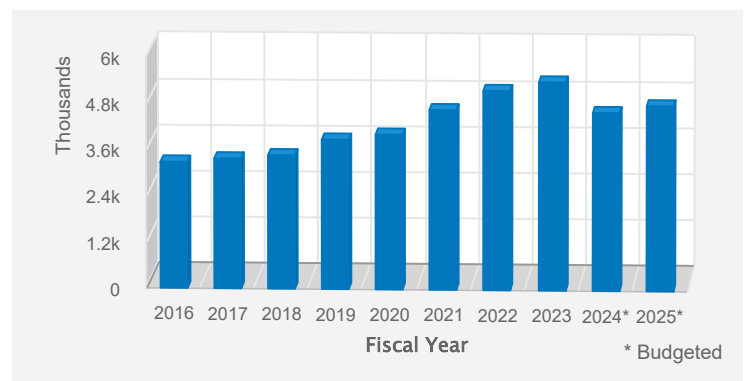
INTERGOVERNMENTAL

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 2025 budget amount is \$470,000, the same as the FY 2024. FY 2024 actual collections are projected to be \$0.

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 2025 budget amount is \$4,800,000, which represents a \$170,000 or 3.7% increase from FY 2024. Like local sales tax collections, state shared sales tax collections have leveled somewhat, but still reflect some annual growth. The FY 2024 projected actual amount is \$5,500,000.



LIQUOR BY THE DRINK TAX

The State collects a 15% tax for the City on the sale of alcohol beverages in restaurants (distilled spirits) of which the City remits one half to the County for education. The projected amount for FY 2025 is \$275,000, an increase of \$20,000 (7.8%) from FY 2024's budgeted amount. FY 2024 collections are projected at approximately \$330,000.

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 2025 budget estimate is \$83,000, unchanged from the FY 2024 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, (\$294,781 in FY 2021, \$209,951 in FY 2022, and \$320,023 in FY 2023), and projected collections in FY 2024 are down 4.7% at \$304,930. The budgeted amount for FY 2025 is conservatively set at \$160,000, unchanged from FY 2024'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 budgeted County contribution for FY 2025 is \$74,450, which reflects an increase of \$2,500 from the FY 2024 budget amount based on the actual FY 2024 contribution from the County.

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 2025 budget is \$250,000, up \$25,000 from the FY 2024 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 \$200,000 in FY 2025, an increase of \$80,000 (67%) from FY 2024's budget due to recently adopted fee increases for most park rental facilities.

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 2025 projection of \$40,000 represents the same amount as the FY 2024 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 2025 is \$65,000, which is an increase of \$5,000 (8%) from FY 2024 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 2025 is \$100,000, no change from the FY 2024 budget.

The Historic Ravenswood mansion began hosting events in summer of 2014. The estimated rental revenue for FY 2025 is \$200,000, which is the same as the FY 2024 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 2025 is \$60,000, no change from FY 2024.

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 2025 is \$75,000, an increase of \$25,000 (50%) from FY 2024 based on the most recent revenue trends. 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 2025 revenue estimate is \$30,000, a decrease of \$5,000 (-14%) from the FY 2024 budget amount.

OTHER REVENUES

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 2025 are \$750,000, an increase of \$250,000 from FY 2024 given the current Fed Funds rate. Note that FY 2024 actual collections are projected in excess of \$1 million. Because the City's investment earnings rise and fall with interest rates, the budgeted amount is very conservative so the budget does 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 2025 is \$140,000, \$15,000 more from the previous year.

GIS SERVICE FEE

The service fee to the Water Services Department for FY 2025 is \$100,000, no change from FY 2024. 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 2025 projected amount is \$95,000 based on market rate comparisons for Class A office space.

FY 2025 Budget Worksheets

Account Number	Account Name	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 8 Months	FY 2025 Budget
FUND 110: GENERAL FUND						
TAXES						
110-00000-31100	PROPERTY TAX - REAL AND PERSONAL	12,772,808	12,787,381	12,950,000	13,008,398	13,050,000
110-00000-31120	PROPERTY TAX - PUBLIC UTILITY	84,072	87,606	75,000	-	55,000
110-00000-31130	PROPERTY TAX - INTEREST PENALTY AND COURT COST	32,891	30,278	25,000	12,926	25,000
110-00000-31200	PROPERTY TAX - PAYMENT IN LIEU OF TAX (PILOT)	71,841	72,115	80,000	-	23,000
110-00000-31300	LOCAL SALES TAX - COUNTY	31,779,250	32,795,908	23,400,000	23,643,646	25,000,000
110-00000-31430	WHOLESALE BEER TAX	921,868	848,675	725,000	465,282	725,000
110-00000-31450	WHOLESALE LIQUOR TAX	1,967,438	2,204,413	1,650,000	1,292,914	1,800,000
110-00000-31600	BUSINESS TAX	2,990,563	3,539,473	2,300,000	551,210	2,500,000
110-00000-31800	HOTEL AND MOTEL TAX	1,764,407	1,997,020	1,650,000	1,135,880	1,800,000
110-00000-31912	CATV FRANCHISE FEE	491,078	475,879	460,000	260,047	445,000
TOTAL TAXES		52,876,216	54,838,748	43,315,000	40,370,303	45,423,000
LICENSES AND PERMITS						
110-00000-32110	MECHANICAL PERMITS	51,814	45,129	40,000	51,211	50,000
110-00000-32120	BUILDING PERMITS	814,690	918,429	600,000	596,183	650,000
110-00000-32150	PLUMBING PERMITS	34,460	30,470	30,000	20,335	30,000
110-00000-32160	DEVELOPMENT EXCAVATION PERMITS	31,701	14,175	25,000	13,075	25,000
110-00000-32185	FOOD TRUCK PERMIT	3,000	2,950	2,000	1,750	2,000
110-00000-32215	ZONING BOARD APPLICATION FEE	10,455	8,750	7,000	7,825	8,000
110-00000-32216	BLAST AND BURN PERMITS	175	100	100	150	150
110-00000-32217	HOME OCCUPATION FEE	1,890	1,945	2,500	1,260	2,000
110-00000-32218	HOME OCCUPATION RENEWAL FEE	5,075	5,355	4,000	2,480	5,000
110-00000-32310	BEER LICENSES	1,750	1,519	2,000	2,000	1,750
110-00000-32315	BEER PRIVILEGE TAX	8,076	7,693	8,000	4,240	7,500
110-00000-32380	ROW EXCAVATION PERMITS	49,199	17,665	15,000	9,628	15,000
110-00000-32390	OTHER PERMITS	3,077	5,881	2,000	1,704	3,000
110-00000-32810	SUBDIVISION LOT FEE	8,390	18,000	12,500	7,350	15,000
110-00000-32820	SITE PLANS FEE	65,890	55,450	45,000	32,100	45,000
110-00000-32825	TRAFFIC CONSULTANT REVIEW FEE	17,867	5,558	7,500	2,505	7,500
TOTAL LICENSES AND PERMITS		1,107,509	1,139,069	802,600	753,796	866,900
INTERGOVERNMENTAL						
110-00000-33193	TEMA REIMBURSEMENT	69,916	5,993	-	-	-
110-00000-33194	GRANT -TEMA (FIRE)	-	(1,415)	-	-	-
110-00000-33216	COMMUNITY GRANT	-	2,000	-	-	-
110-00000-33320	PROPERTY TAX - TVA PMT IN LIEU OF TAX (PILOT)	471,095	545,531	470,000	278,025	470,000
110-00000-33510	STATE SALES TAX	5,163,889	5,398,140	4,630,000	3,277,273	4,800,000
110-00000-33520	STATE INCOME TAX	205,982	73,561	-	-	-
110-00000-33530	STATE BEER TAX	20,726	20,718	20,000	10,930	20,000
110-00000-33540	STATE LIQUOR BY THE DRINK TAX	339,909	349,313	255,000	201,218	275,000
110-00000-33552	STATE STREETS AND TRANSPORTATION TAX	83,505	83,124	83,000	48,488	83,000
110-00000-33590	STATE ALLOCATION - POLICE AND FIRE SUPPLEMENT	101,600	102,400	108,000	43,200	108,000
110-00000-33593	CORPORATE EXCISE TAX	209,951	320,023	160,000	-	160,000
110-00000-33594	TELECOMMUNICATION TAX	19,260	17,426	15,000	9,756	15,000
110-00000-33595	SPORTS BETTING TAX	45,627	80,893	45,000	60,315	65,000
110-00000-33801	WILLIAMSON COUNTY ALLOCATION - LIBRARY OPERATIONS	71,950	71,950	71,950	74,450	74,450
110-00000-33803	WILLIAMSON COUNTY ALLOCATION - EMS UTILITY	5,436	11,833	8,000	8,704	10,000
TOTAL INTERGOVERNMENTAL		6,808,846	7,081,490	5,865,950	4,012,359	6,080,450

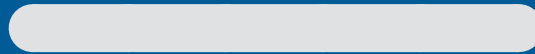
FY 2025 Budget Worksheets

Account Number	Account Name	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 8 Months	FY 2025 Budget
CHARGES FOR SERVICES						
110-00000-34111	DUPLICATING SERVICES	345	1,733	500	822	750
110-00000-34121	BUSINESS TAX - CLERKS FEE	304,430	358,533	225,000	58,074	250,000
110-00000-34240	MISCELLANEOUS POLICE SERVICES	2,127	3,240	4,000	1,770	3,000
110-00000-34740	PARKS - RESERVATION AND EVENT FEE	130,069	161,861	120,000	89,253	200,000
110-00000-34760	LIBRARY - FINES AND CHARGES	41,538	40,422	40,000	23,852	40,000
110-00000-34761	LIBRARY - NON RESIDENT FEE	65,456	70,842	60,000	50,935	65,000
110-00000-34762	LIBRARY - MEETING ROOM FEE	4,578	16,438	10,000	9,265	12,500
110-00000-34763	LIBRARY - PROGRAM FEE	7,416	8,625	10,000	5,259	8,500
110-00000-34800	RENTAL FEE - COOL SPRINGS HOUSE	98,843	86,731	100,000	46,148	100,000
110-00000-34805	CLEANING FEE - COOL SPRINGS HOUSE	19,200	16,350	23,000	7,150	15,500
110-00000-34810	RENTAL FEE - RAVENSWOOD MANSION	175,927	189,953	200,000	96,970	200,000
110-00000-34815	CLEANING FEE - RAVENSWOOD MANSION	14,625	13,775	23,000	8,100	15,500
110-00000-34855	INSPECTION FEES - ENGINEERING	11,179	(20,671)	15,000	10,417	17,500
110-00000-36225	GIS SERVICE FEE	100,000	100,000	100,000	100,000	100,000
TOTAL CHARGES FOR SERVICES		975,733	1,047,832	930,500	508,015	1,028,250
OTHER REVENUES						
110-00000-34860	RENTAL INCOME - CELL TOWER	29,391	56,229	60,000	40,000	60,000
110-00000-36100	INTEREST INCOME	203,792	2,016,064	500,000	1,674,232	750,000
110-00000-36140	INTEREST EARNINGS - LEASE/PPP	-	29,215	-	-	-
110-00000-36220	RENT INCOME - SERVICE CENTER (WATER AND SEWER)	125,000	125,000	125,000	83,336	140,000
110-00000-36221	RENT INCOME - WILLIAMSON MEDICAL CENTER	-	-	-	-	26,000
110-00000-36240	RENT INCOME - ECD FUND	-	54,833	95,000	62,668	95,000
110-00000-36330	SALE OF EQUIPMENT	17,553	37,193	20,000	39,167	25,000
110-00000-36335	INSURANCE CLAIM REIMBURSEMENT	8,900	-	-	-	-
110-00000-37199	MISCELLANEOUS REVENUE	61,373	31,984	35,000	17,353	30,000
110-00000-37855	TRANSFER FROM POST EMPLOYMENT BENEFITS FUND	203,015	168,980	-	-	-
110-00000-39700	INSURANCE RECOVERY	2,873	177,413	-	16,778	-
TOTAL OTHER REVENUES		651,897	2,696,911	835,000	1,933,534	1,126,000
FINES, FORFEITURES AND PENALTIES						
110-00000-35110	MUNICIPAL COURT FINES AND COSTS	74,449	63,737	50,000	55,345	75,000
110-00000-35135	STATE FORFEITED SEIZURES	21,698	-	-	3,745	-
110-00000-35160	WILLIAMSON COUNTY COURT FINES AND COSTS	39,648	27,179	35,000	15,603	30,000
110-00000-37299	BAD CHECK FEE	50	50	50	75	50
TOTAL FINES, FORFEITURES AND PENALTIES		135,845	90,966	85,050	74,768	105,050
TOTAL REVENUES - GENERAL FUND		62,556,046	66,895,016	51,834,100	47,652,775	54,629,650



The page Intentionally left blank

General Fund - Expenditures and Non-routine Goals & Objectives

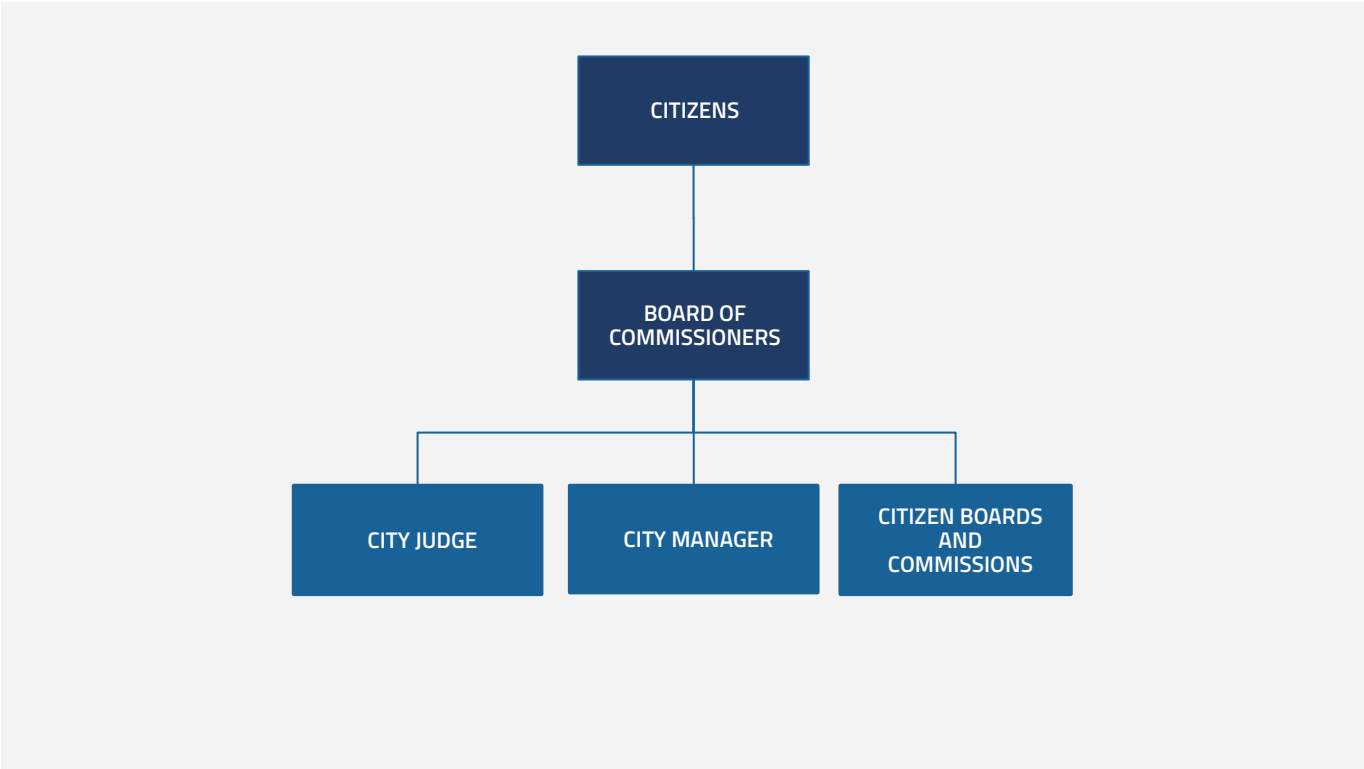




The page Intentionally left blank

CITY COMMISSION

Organizational 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 2022	Actual FY 2023	Budget FY 2024	YTD Actual FY 2024	Budget FY 2025
Personnel Services	\$ 165,991	\$ 160,806	\$ 166,905	\$ 95,362	\$ 166,905
Operating Expenditures	\$ 49,806	\$ 50,714	\$ 61,540	\$ 44,189	\$ 62,550
Total	\$ 215,797	\$ 211,520	\$ 228,445	\$ 139,551	\$ 229,455

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 2025 budget reflects only a slight increase in expenditures (less than 1%) from FY 2024 due to minor adjustments in various operating line items. As with other City departments, no increase is proposed for the health insurance rate.

Performance Measures	Actual FY 2022	Actual FY 2023	Target FY 2024	Target FY 2025
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 COMMISSION

FY 2025 Budget Worksheets

Account Number	Account Name	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 8 Months	FY 2025 Budget
DEPT 41110: CITY COMMISSION						
110-41110-81110	SALARIES	80,400	75,650	80,400	53,600	80,400
110-41110-81410	FICA (EMPLOYERS SHARE)	5,543	5,157	6,150	3,387	6,150
110-41110-81420	INSURANCE - HEALTH	78,640	78,640	78,640	37,380	78,640
110-41110-81422	INSURANCE - LIFE	1,408	1,359	1,715	995	1,715
110-41110-82210	PRINTING PUBLICATIONS AND REPORTS	-	148	-	26	100
110-41110-82450	COMMUNICATIONS	5,567	5,872	6,000	2,495	5,850
110-41110-82501	SUBSCRIPTION-BASED IT ARRANGEMENTS (SBITAs)	-	2,083	2,000	1,731	2,000
110-41110-82555	RADIO AND TELEVISION SERVICES	10,990	9,720	13,000	8,282	13,000
110-41110-82605	R/M - OFFICE MACHINERY AND EQUIPMENT	2,085	-	50	-	50
110-41110-82810	MEMBERSHIPS AND REGISTRATIONS	30,603	31,383	33,990	31,348	33,550
110-41110-83100	OFFICE SUPPLIES AND MATERIALS	-	592	500	228	500
110-41110-83299	SUNDRY	537	237	4,000	79	4,000
110-41110-83540	COMPUTER HARDWARE - NON CAPITAL	24	679	2,000	-	3,500
Total Expenditures		215,797	211,520	228,445	139,551	229,455

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 2022	Actual FY 2023	Budget FY 2024	YTD Actual FY 2024	Budget FY 2025
Operating Expenditures	\$ 40,371	\$ 42,320	\$ 45,100	\$ 33,428	\$ 45,100
Total	\$ 40,371	\$ 42,320	\$ 45,100	\$ 33,428	\$ 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 2025 budget reflects no increase from FY 2024.

Performance Measures	Actual FY 2022	Actual FY 2023	Target FY 2024	Target FY 2025
Number of Citations Processed	1,494	1,736	1,900	1,900
Total Traffic Court Cases	151	135	175	175
Motorists Sentenced to Driving School	252	262	300	300

Authorized Personnel

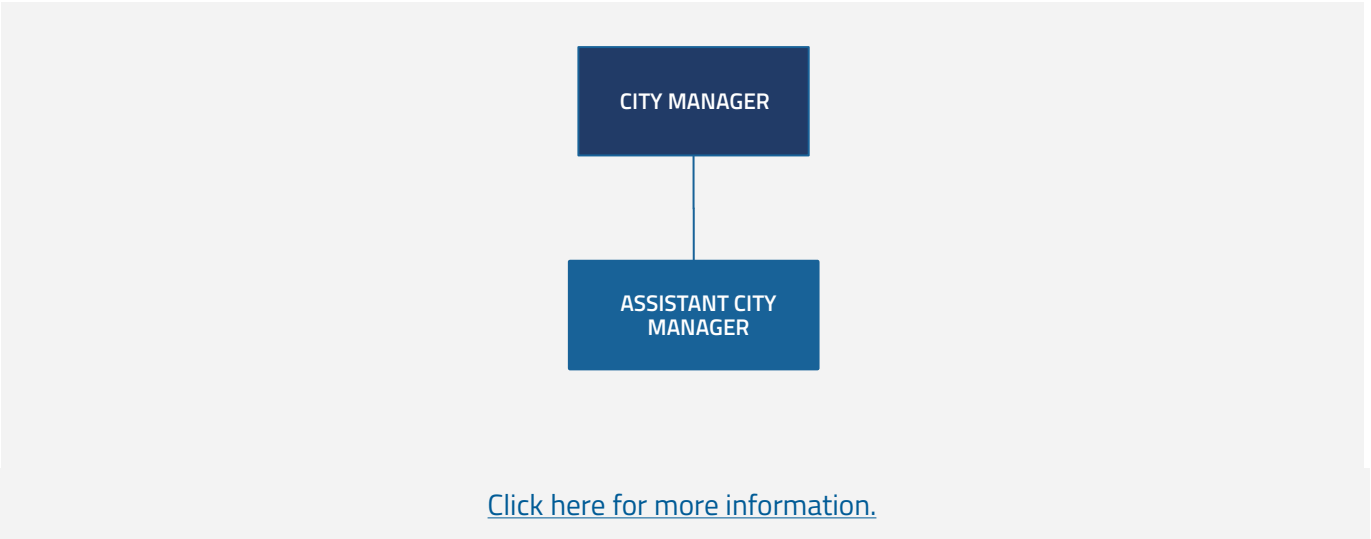
No full-time personnel are directly assigned to this activity.

FY 2025 Budget Worksheets

Account Number	Account Name	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 8 Months	FY 2025 Budget
DEPT 41210: COURT						
110-41210-82501	SUBSCRIPTION-BASED IT ARRANGEMENTS (SBITAs)	-	14,898	-	15,941	15,000
110-41210-82598	PROFESSIONAL SERVICES - CITY JUDGE	24,000	24,000	24,000	16,000	24,000
110-41210-82599	OTHER PROFESSIONAL SERVICES	2,157	2,575	4,300	1,432	4,300
110-41210-82620	R/M - MACHINERY AND EQUIPMENT	14,214	377	15,000	-	-
110-41210-82810	MEMBERSHIPS AND REGISTRATIONS	-	470	1,300	-	1,300
110-41210-83299	SUNDRY	-	-	500	55	500
Total Expenditures		40,371	42,320	45,100	33,428	45,100

CITY MANAGER

Organizational chart



CITY MANAGER

Mission & Expenditure Summary

The City Charter establishes the City Manager as the Chief Executive Officer of the municipal government with duties carried out under the policy direction of the City Commission. The City Manager is appointed by and serves at the pleasure of the City Commission. The Manager is responsible for the appointment and removal of all personnel, the supervision and control of City departments, enforcement of all policies, preparation and recommendation of an annual City budget, and other duties prescribed in the City Charter. The City Manager attends meetings, participates in discussions, and makes policy recommendations to the City Commission, but does not vote. The Manager also represents the City in its relations with other government officials, business and civic leaders, the media, and citizens.

Category	Actual FY 2022	Actual FY 2023	Budget FY 2024	YTD Actual FY 2024	Budget FY 2025
Personnel Services	\$ 456,245	\$ 475,755	\$ 504,660	\$ 318,899	\$ 549,755
Operating Expenditures	\$ 13,780	\$ 19,802	\$ 54,285	\$ 53,033	\$ 32,105
Total	470,025	495,557	558,945	371,932	581,860

Budget Comments & Performance Measures

Overall, the budget for the City Manager's office is 4.1% higher than FY 2024. The 8.9% increase in personnel services is attributed to the proposed 6% salary adjustments (and related benefits) plus a \$20,000 allocation for a potential short-term position overlap during the transition to a new city manager. As with other City departments, no increase is proposed for the per employee health insurance contributions or TCRS retirement contribution rates.

The 40.9% decrease in operating expenditures is primarily due to non-recurring FY 2024 costs associated with the City's participation in a joint Management Fellow program with the Municipal Technical Advisory Service (MTAS) and three other middle Tennessee cities. Funding for the Environmental Advisory Board is continued in FY 2025 at \$1,500.

Performance Measures	Actual FY 2022	Actual FY 2023	Target FY 2024	Target FY 2025
Percent agenda items provided to Commission within 5 days prior to meeting	100%	100%	100%	100%

Authorized Personnel

Position / Title	Actual FY 2022	Actual FY 2023	Budget FY 2024	Budget FY 2025
ASSISTANT CITY MANAGER	1	1	1	1
CITY MANAGER	1	1	1	1
Total City Manager	2	2	2	2

CITY MANAGER

FY 2025 Budget Worksheets

Account Number	Account Name	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 8 Months	FY 2025 Budget
DEPT 41320: CITY MANAGER						
110-41320-81110	SALARIES	358,303	372,409	399,025	250,787	438,580
110-41320-81130	LONGEVITY PAY	1,160	1,860	1,980	1,980	2,100
110-41320-81145	COMMUNICATION ALLOWANCE	1,440	1,440	1,440	960	1,440
110-41320-81410	FICA (EMPLOYERS SHARE)	22,703	24,605	25,905	14,230	27,430
110-41320-81420	INSURANCE - HEALTH	22,470	22,470	22,470	15,026	22,470
110-41320-81422	INSURANCE - LIFE	490	490	490	326	490
110-41320-81425	RETIREMENT - HEALTH/LIFE	8,040	7,725	5,230	3,486	5,145
110-41320-81430	RETIREMENT - TCRS (LEGACY)	41,639	44,756	48,120	32,104	50,480
110-41320-81436	RETIREMENT - TCRS (HYBRID BASE)	-	-	-	-	620
110-41320-81442	EMPLOYER NONMATCHING CONTR-HYBRID DC 401	-	-	-	-	1,000
110-41320-82501	SUBSCRIPTION-BASED IT ARRANGEMENTS (SBITAs)	83	1,758	1,660	1,236	1,280
110-41320-82599	OTHER PROFESSIONAL SERVICES	-	-	26,800	37,053	3,000
110-41320-82605	R/M - OFFICE MACHINERY AND EQUIPMENT	1,421	106	350	154	350
110-41320-82610	R/M - MOTOR VEHICLES	-	-	-	250	-
110-41320-82810	MEMBERSHIPS AND REGISTRATIONS	6,838	6,264	11,325	7,911	11,275
110-41320-82820	TRAVEL - CONFERENCE SCHOOLS AND TRAINING	788	3,355	5,650	2,629	7,450
110-41320-83290	OTHER OPERATING SUPPLIES	146	545	250	74	250
110-41320-83299	SUNDRY	1,264	1,961	3,000	1,111	3,000
110-41320-83310	FUEL	2,149	2,736	3,000	1,404	3,000
110-41320-83540	COMPUTER HARDWARE - NON CAPITAL	-	-	750	300	750
110-41320-83550	COMPUTER SOFTWARE - NON CAPITAL	54	-	-	15	250
110-41320-85960	OTHER FEES	-	2,504	-	-	-
110-41320-87150	ENVIRONMENTAL BOARD	1,037	573	1,500	896	1,500
Total Expenditures		470,025	495,557	558,945	371,932	581,860



The page Intentionally left blank

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 2022		Actual FY 2023		Budget FY 2024		YTD Actual FY 2024		Budget FY 2025	
Operating Expenditures	\$	-	\$	46,696	\$	-	\$	-	\$	55,000
Total	\$	-	\$	46,696	\$	-	\$	-	\$	55,000

Budget Comments & Performance Measures

FY 2024 was not an election year for the City of Brentwood. A total of \$55,000 is proposed for FY 2025 to cover the costs of the next Board of Commissioners election in May 2025.

Performance Measures*	Actual FY 2022	Actual FY 2023	Target FY 2024	Target FY 2025
Number of registered voters in Brentwood	35,698	36,238	35,600	37,500
Voter registration forms processed (countywide)	11,440	13,139	1,500	15,000

Authorized Personnel

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

FY 2025 Budget Worksheets

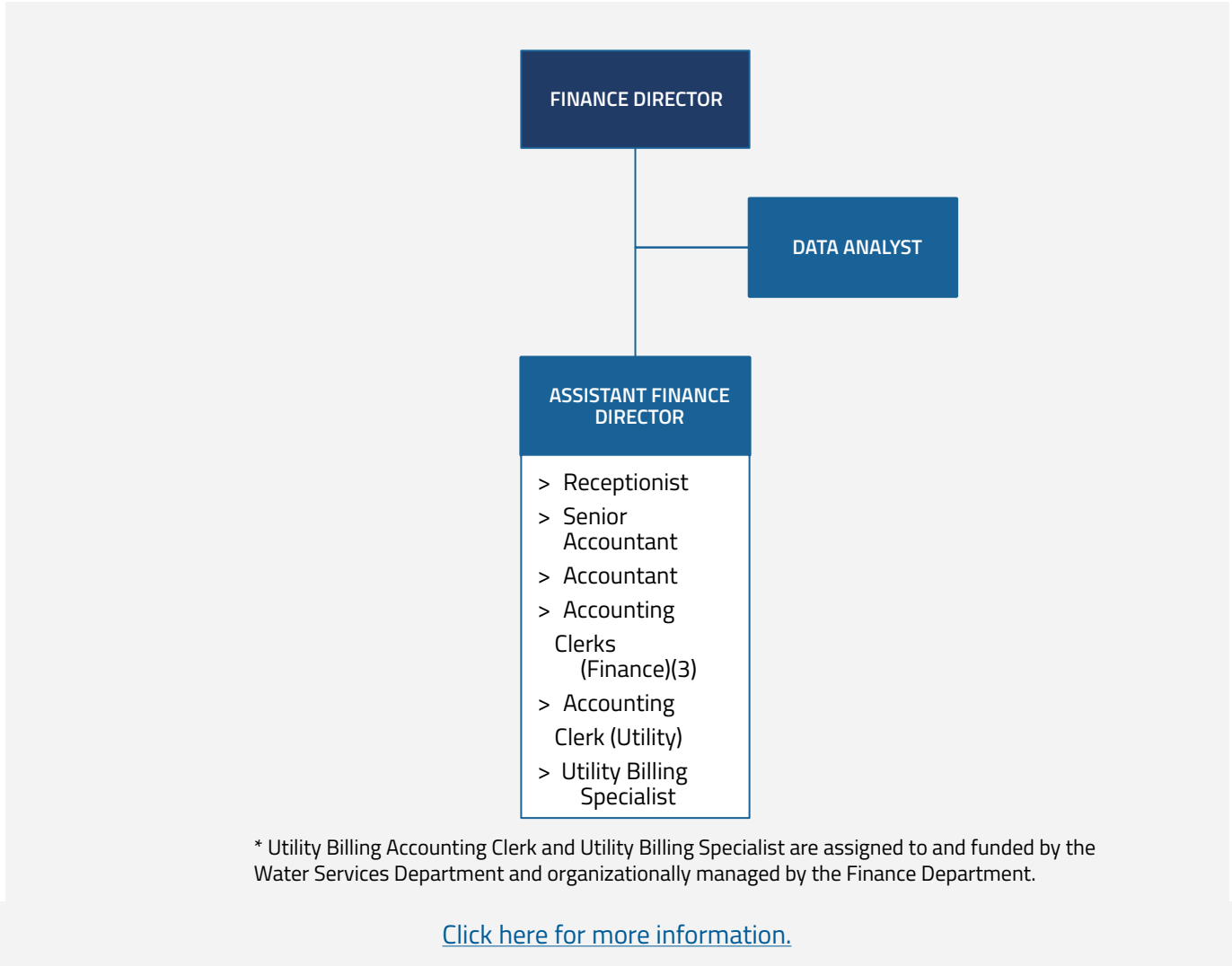
Account Number	Account Name	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 8 Months	FY 2025 Budget
DEPT 41400: ELECTIONS						
110-41400-82599	OTHER PROFESSIONAL SERVICES	-	46,696	-	-	55,000
Total Expenditures		-	46,696	-	-	55,000



The page Intentionally left blank

FINANCE

Organizational Chart



FINANCE

2024-2025 Non-Routine Work Plan

The Finance Department is proposing the following non-routine work items for the fiscal year 2024-2025. The tasks reflect a continued emphasis on long-term planning and operational efficiencies.

1. FINALIZE THE IMPLEMENTATION OF NEW GRAVITY SOFTWARE MODULE FOR THE ANNUAL COMPREHENSIVE FINANCIAL REPORT (ACFR)

As part of fiscal year 2024 non-routine work plan, City staff implemented the Gravity operating budget and capital budget modules. The implementation process for the Annual Comprehensive Financial Report (ACFR) and ECD Financial Report began during fiscal year 2024 and will continue throughout the first part of fiscal year 2025. Each of these Gravity modules has replaced multiple linked spreadsheets and word processing/publishing documents, which contained increasingly complex macros and programming language 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. The implementation of the operating budget and capital budget models has met the objective by improving accuracy, resiliency, and efficiency, minimized redundant data entry, and reduced excess reliance on individual staff members. Staff plans to complete the implementation of the final modules, ACFR and ECD, during fiscal year 2025. thereby continuing to automate processes through a software system so that multiple staff can perform certain duties to align with the City's succession planning goals.

The implementation for the operating and capital budget modules involved duplicating each applicable City document within the Gravity system using imported data and extensive data mapping. This will also be the case with the ACFR and ECD Financial Report. Once the ACFR and ECD financial reports are duplicated and verified within Gravity, staff will be trained in how to use the software to prepare subsequent year financial reports

Target Date: December 31, 2024

2. COMPLETE IMPLEMENTATION OF THE WATER AND SEWER BILLING / CUSTOMER SERVICE PORTAL AS A JOINT EFFORT WITH THE WATER SERVICES DEPARTMENT

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) was completed, and proposals were evaluated in fiscal year 2024.

During fiscal year 2025, the Finance Department will work jointly with the Water Services Department to implement the water and sewer billing and customer portal services. The two departments have selected vendors, participated in product demonstrations, and conducted 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.

Once a contract is negotiated and approved, implementation work will take place. Including data migration from legacy systems, testing and billing reconciliation between the systems, and dual entry leading up to the go-live date. Any customer impact, such as new features or account changes, will be communicated to the ratepayers through outreach programs delivered electronically as well as by mail.

Target Date: June 30, 2025

FINANCE

3. IMPLEMENT A CAPITAL ASSET POLICY TO INCLUDE CITY-WIDE INVENTORY

During fiscal year 2025, the Finance Department will formalize a written Capital Asset policy to be approved by the City Commission. In conjunction with this process, staff will coordinate with each department to conduct a comprehensive City-wide inventory of all capital assets.

Target Date: June 30, 2025

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 2022	Actual FY 2023	Budget FY 2024	YTD Actual FY 2024	Budget FY 2025
Personnel Services	\$ 804,645	\$ 825,137	\$ 1,051,270	\$ 630,692	\$ 1,109,515
Operating Expenditures	\$ 193,752	\$ 235,324	\$ 358,595	\$ 274,405	\$ 349,235
Total	\$ 998,397	\$ 1,060,461	\$ 1,409,865	\$ 905,097	\$ 1,458,750

Budget Comments & Performance Measures

Overall, budgeted expenditures for the Finance Department are 3.5% higher than FY 2024. Personnel services increased 5.5% due to the 6% salary adjustments (and related benefits) proposed for all employees. As with other City departments, no increase is proposed for the per employee health insurance or TCRS retirement contribution rates.

Operating expenditures decreased 2.6% over last year mainly due to a decrease of (\$10,000) in other professional services for one-time costs for report development and PCI Compliance and (\$10,185) decrease in R/M Office Machinery and Equipment. These reductions were offset by a slight increase in audit services (\$1,200) due to the agreed upon annual 3% increase in services and an increase in postage due to increase cost of postage and the volume of outgoing mail.

Performance Measures	Actual FY 2022	Actual FY 2023	Target FY 2024	Target FY 2025
Days to compile monthly financials	4 days	4 days	4 days	4 days
Percent monthly close-outs within 20 days	100%	100%	100%	100%
Bank statements reconciled within 12 days	100%	100%	100%	100%

Authorized Personnel

Position / Title	Actual FY 2022	Actual FY 2023	Budget FY 2024	Budget FY 2025
ACCOUNTANT	1	1	1	1
ACCOUNTING CLERK I & II	3	3	3	3
ASSISTANT FINANCE DIRECTOR	1	1	1	1
DATA ANALYST	1	1	1	1
FINANCE DIRECTOR	1	1	1	1
RECEPTIONIST	1	1	1	1
SENIOR ACCOUNTANT	0	0	1	1
Total Finance	8	8	9	9

FINANCE

FY 2025 Budget Worksheets

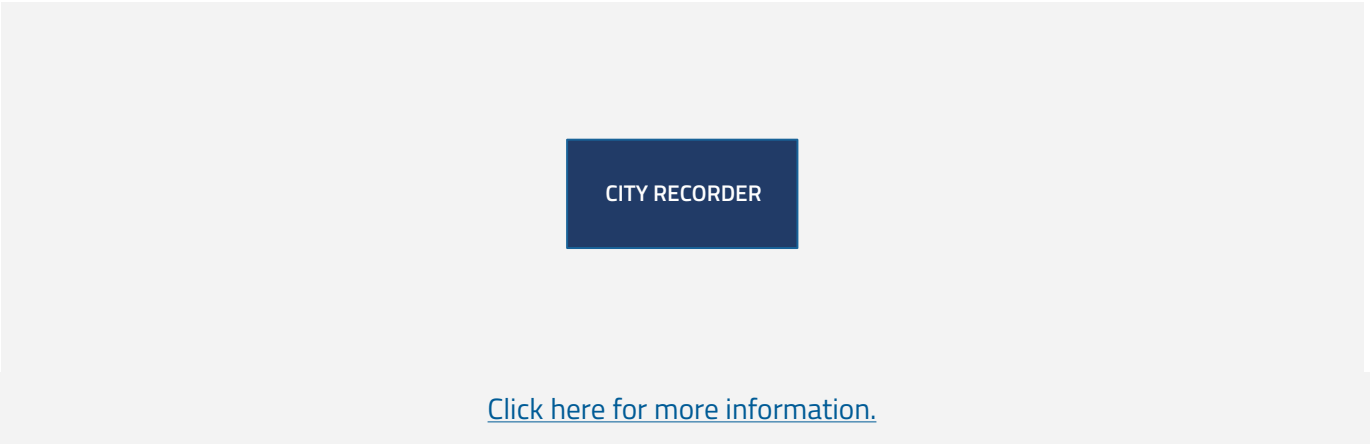
Account Number	Account Name	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 8 Months	FY 2025 Budget
DEPT 41500: FINANCE						
110-41500-81110	SALARIES	541,780	546,471	747,185	433,942	792,825
110-41500-81111	SALARIES - PART TIME	13,268	6,259	7,000	724	7,420
110-41500-81120	SALARIES - OVERTIME	19,167	19,821	11,000	12,007	11,660
110-41500-81130	LONGEVITY PAY	2,960	4,725	5,310	5,520	5,655
110-41500-81145	COMMUNICATION ALLOWANCE	1,080	1,040	1,200	800	1,200
110-41500-81160	SUPPLEMENT - TRANSPORTATION	-	14,753	17,200	9,969	17,200
110-41500-81410	FICA (EMPLOYERS SHARE)	42,879	48,447	60,350	35,379	63,950
110-41500-81420	INSURANCE - HEALTH	87,065	87,065	98,300	63,772	98,300
110-41500-81422	INSURANCE - LIFE	1,897	1,856	2,145	1,387	2,145
110-41500-81425	RETIREMENT - HEALTH/LIFE	31,152	29,735	22,875	15,251	22,510
110-41500-81430	RETIREMENT - TCRS (LEGACY)	58,238	57,341	61,015	41,239	64,865
110-41500-81436	RETIREMENT - TCRS (HYBRID BASE)	1,687	2,883	5,055	4,104	8,355
110-41500-81442	EMPLOYER NONMATCHING CONTR-HYBRID DC 401	3,472	4,741	12,635	6,598	13,430
110-41500-82110	RENT EXPENSE - POSTAGE METER AND PO BOX	7,222	15,409	12,000	15,729	20,290
110-41500-82210	PRINTING PUBLICATIONS AND REPORTS	5,629	2,135	5,000	1,395	4,000
110-41500-82310	ADVERTISING AND LEGAL NOTICES	801	-	1,000	-	1,000
110-41500-82501	SUBSCRIPTION-BASED IT ARRANGEMENTS (SBITAs)	10,766	69,008	120,250	102,263	123,495
110-41500-82530	ACCOUNTING AND AUDITING SERVICES	20,810	31,160	40,000	34,090	41,200
110-41500-82596	WILLIAMSON COUNTY TRUSTEE PROPERTY TAX FEE	75,016	75,124	95,000	94,750	95,000
110-41500-82599	OTHER PROFESSIONAL SERVICES	1,500	4,825	22,200	2,486	12,200
110-41500-82605	R/M - OFFICE MACHINERY AND EQUIPMENT	49,343	12,492	25,635	8,544	15,450
110-41500-82810	MEMBERSHIPS AND REGISTRATIONS	7,234	8,631	11,810	6,812	13,125
110-41500-82820	TRAVEL - CONFERENCE SCHOOLS AND TRAINING	2,401	1,280	11,200	2,003	10,975
110-41500-83100	OFFICE SUPPLIES AND MATERIALS	4,302	5,463	6,000	3,083	6,000
110-41500-83290	OTHER OPERATING SUPPLIES	129	310	1,000	16	1,000
110-41500-83299	SUNDRY	1,961	2,151	2,000	1,426	2,000
110-41500-83535	OFFICE MACHINERY AND EQUIPMENT - NON CAPITAL	1,048	198	2,500	-	2,500
110-41500-83540	COMPUTER HARDWARE - NON CAPITAL	5,485	3,069	1,000	1,805	1,000
110-41500-83550	COMPUTER SOFTWARE - NON CAPITAL	105	116	2,000	-	-
110-41500-85960	OTHER FEES	-	3,953	-	3	-
Total Expenditures		998,397	1,060,461	1,409,865	905,097	1,458,750



The page Intentionally left blank

CITY RECORDER

Organizational chart



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 2022	Actual FY 2023	Budget FY 2024	YTD Actual FY 2024	Budget FY 2025
Personnel Services	\$ 105,798	\$ 109,775	\$ 121,235	\$ 74,118	\$ 126,080
Operating Expenditures	\$ 60,883	\$ 56,532	\$ 71,255	\$ 61,393	\$ 68,720
Total	\$ 166,681	\$ 166,307	\$ 192,490	\$ 135,511	\$ 194,800

Budget Comments & Performance Measures

Overall, the Department's FY 2025 budget represents an 1.2% increase over FY 2024. Personnel Services shows a 4.0% increase due to salary adjustments (and related benefits). As with other City departments, no increase is proposed for the per employee health insurance cost or TCRS retirement contribution rates. Operating expenditures reflect a 3.6% decrease due to the net change of a decrease in R/M Office Machinery and Equipment of (\$11,525) because of a reduction in Accuimage costs, the document management software and increases in several Subscription Based IT Arrangements (SBITAs) totaling (\$8,700).

Performance Measures	Actual FY 2022	Actual FY 2023	Target FY 2024	Target FY 2025
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	692/100%	724/100%	550/100%	550/100%
Number/Percentage of public notices published within the legal deadlines	85/100%	103/100%	75/100%	75/100%

Authorized Personnel

Position / Title	Actual FY 2022	Actual FY 2023	Budget FY 2024	Budget FY 2025
CITY RECORDER	1	1	1	1
Total City Recorder	1	1	1	1

CITY RECORDER

FY 2025 Budget Worksheets

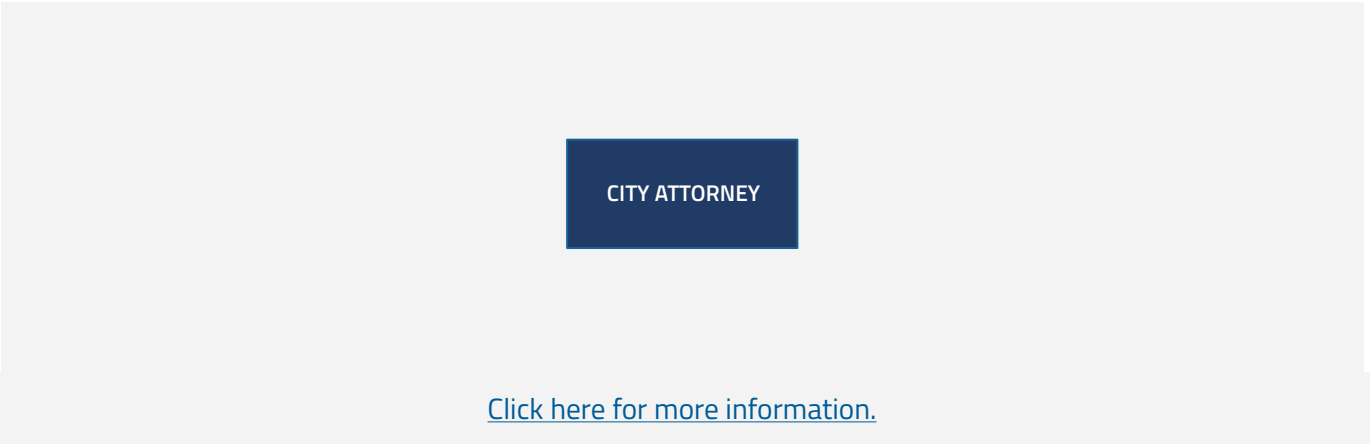
Account Number	Account Name	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 8 Months	FY 2025 Budget
DEPT 41510: CITY RECORDER						
110-41510-81110	SALARIES	75,982	77,811	85,465	52,826	90,990
110-41510-81120	SALARIES - OVERTIME	-	394	3,000	311	1,500
110-41510-81130	LONGEVITY PAY	-	300	360	360	420
110-41510-81160	SUPPLEMENT - TRANSPORTATION	-	800	800	492	800
110-41510-81410	FICA (EMPLOYERS SHARE)	5,511	5,750	6,855	3,940	7,170
110-41510-81420	INSURANCE - HEALTH	11,235	11,235	11,235	7,506	11,235
110-41510-81422	INSURANCE - LIFE	245	245	245	163	245
110-41510-81425	RETIREMENT - HEALTH/LIFE	4,020	3,865	2,615	1,743	2,570
110-41510-81430	RETIREMENT - TCRS (LEGACY)	8,805	9,375	10,660	6,777	11,150
110-41510-82210	PRINTING PUBLICATIONS AND REPORTS	-	61	500	26	500
110-41510-82310	ADVERTISING AND LEGAL NOTICES	7,731	6,094	6,000	2,978	6,000
110-41510-82501	SUBSCRIPTION-BASED IT ARRANGEMENTS (SBITAs)	-	24,565	29,870	32,894	33,370
110-41510-82599	OTHER PROFESSIONAL SERVICES	13,867	3,587	7,435	5,749	7,725
110-41510-82605	R/M - OFFICE MACHINERY AND EQUIPMENT	38,026	18,923	22,300	19,523	15,975
110-41510-82810	MEMBERSHIPS AND REGISTRATIONS	-	340	1,450	100	1,450
110-41510-82820	TRAVEL - CONFERENCE SCHOOLS AND TRAINING	-	89	2,000	-	2,000
110-41510-83100	OFFICE SUPPLIES AND MATERIALS	510	1,061	1,500	57	1,500
110-41510-83290	OTHER OPERATING SUPPLIES	74	18	-	-	-
110-41510-83299	SUNDRY	675	1,265	200	66	200
110-41510-85960	OTHER FEES	-	529	-	-	-
Total Expenditures		166,681	166,307	192,490	135,511	194,800



The page Intentionally left blank

LEGAL SERVICES

Organizational chart



LEGAL SERVICES

2024-2025 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 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 fiscal year

2. Review and codify changes to Chapter 56 – to address requirements for new stormwater permit expected later this year (Joint effort with the Planning and Engineering Departments)

Following last year's changes to the over general permit from the Tennessee Department of Environment and Conservation (TDEC) affecting stormwater quality requirements, the Engineering Department began work on updating the City's current code to comply with new regulations. An outside consultant was hired to help with this. Work has progressed well under the current task order and will require further work into FY 2025. Staff from the Engineering, Planning, and Legal Departments will coordinate efforts 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: September 30, 2024

3. 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 2025

LEGAL SERVICES**4. Review Performance Bond Process to determine if changes are necessary to improve process and procedures, including updates to the Subdivision Regulations. (Joint effort with Planning, Water Services, Engineering and Legal)**

Review performance bond process and procedures with other departments, and the development community, to determine if there are ways to improve efficiency and effectiveness. The goal is to have appropriate checks and balances, as well as having appropriate input from all the reviewing agencies, instead of the process being monitored by the Planning and Codes Director alone. As part of this process, we would look at best practices to determine whether implementing a more formal review process, including a review fee, will help efficiency. Also, study whether reviewing performance bonds on a routine, monthly schedule, like other development applications, would be beneficial for all parties. Implementing a more formal process may help establish a timeframe for review and will ensure that the process and expectations are more easily understood by the applicant. This review may evaluate the following:

- > Creation of a Standard Operating Procedure Manual for overseeing performance bonds so that others in the department can fill in and be trained easily to do the work in the absence of the lead staff member.
- > Review Subdivision Regulations relating to performance bonds to make sure the requirements are adequate to protect the City's interests.
- > Creation of a bond application, including a fee, for new bond applications, reductions, extensions, and replacement bonds.
- > Establish a formal review process whereby each department reviews and responds within a certain timeframe.
- > Assess whether using LAMA (or some other program) as the official database to track bond amounts and current status is feasible, and will it provide benefits over the current Excel spreadsheet.
- > Assess whether requiring other reviewing departments to enter information into LAMA is feasible.
- > Update Subdivision Regulations to establish a new performance agreement for cashier's checks, if necessary.
- > Review the language in the current Performance Agreement for letters of credit to make sure it is up to date and adequately protects the City's interests.
- > Create a webpage within the Planning and Codes website where bond information can easily be found, including current status of projects for developers and citizens.

Target Date: June 30, 2025

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 2022	Actual FY 2023	Budget FY 2024	YTD Actual FY 2024	Budget FY 2025
Personnel Services	\$ 184,039	\$ 198,818	\$ 254,375	\$ 147,993	\$ 264,760
Operating Expenditures	\$ 65,132	\$ 79,568	\$ 108,175	\$ 53,746	\$ 108,485
Total	\$ 249,171	\$ 278,386	\$ 362,550	\$ 201,739	\$ 373,245

Budget Comments & Performance Measures

Overall, the FY 2025 budget for Legal Services is 3.0% higher than FY 2024 budgeted expenditures. Personnel Services increased 4.1% and is attributed to salary adjustments (and related benefits), As with other City departments, no increase is proposed for the per employee health insurance or TCRS retirement contribution rates. There were minor adjustments in various Operating Expenditure line items.

Performance Measures	Actual FY 2022	Actual FY 2023	Target FY 2024	Target FY 2025
Percentage of Commission agenda items prepared or reviewed at least five days prior to meeting	100%	100%	100%	100%

Authorized Personnel

Position / Title	Actual FY 2022	Actual FY 2023	Budget FY 2024	Budget FY 2025
CITY ATTORNEY	1	1	1	1
Total Legal	1	1	1	1

LEGAL SERVICES

FY 2025 Budget Worksheets

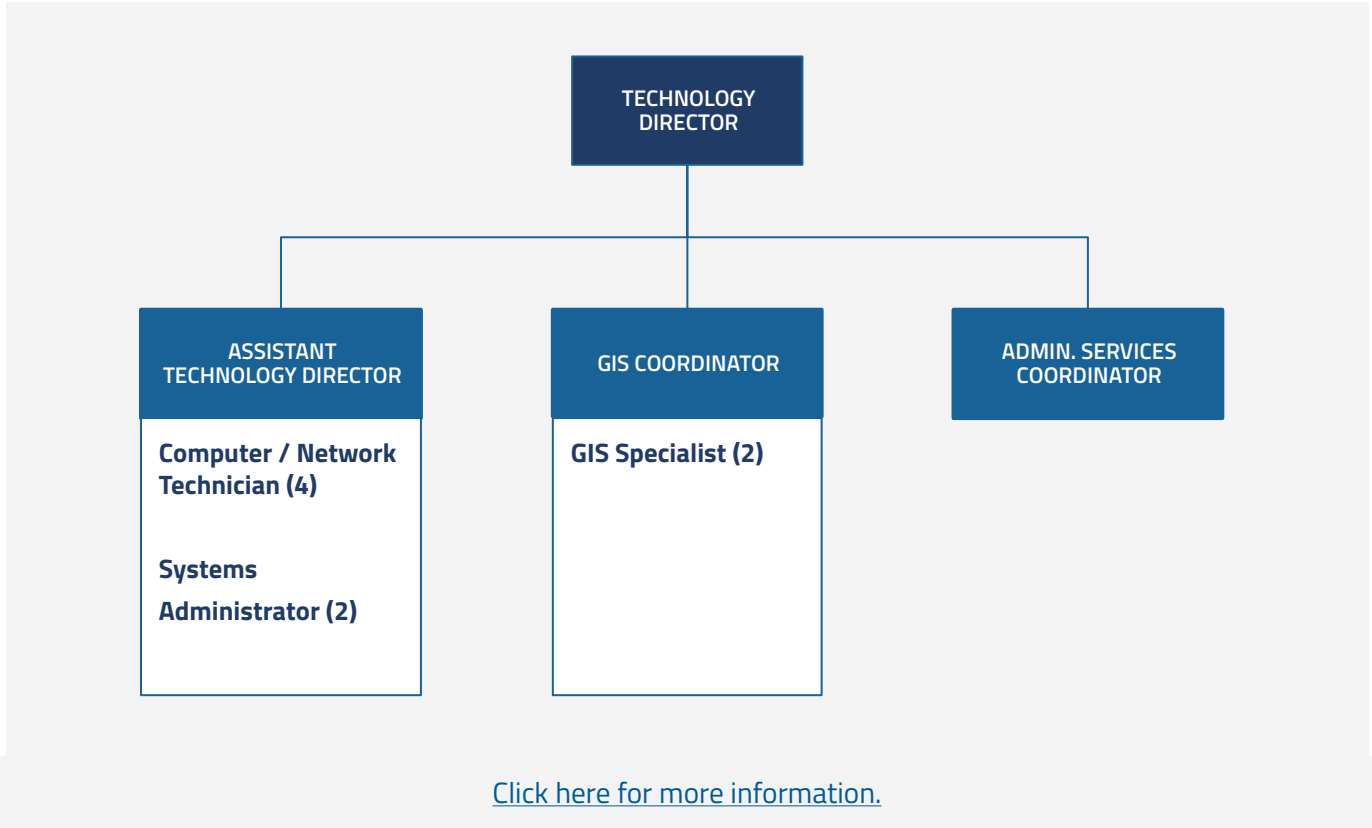
Account Number	Account Name	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 8 Months	FY 2025 Budget
DEPT 41520: LEGAL						
110-41520-81110	SALARIES	141,342	146,614	173,400	107,162	184,585
110-41520-81111	SALARIES - PART TIME	-	5,460	27,500	6,823	24,000
110-41520-81130	LONGEVITY PAY	-	-	-	300	360
110-41520-81145	COMMUNICATION ALLOWANCE	720	720	720	480	720
110-41520-81160	SUPPLEMENT - TRANSPORTATION	-	1,546	2,200	1,415	2,600
110-41520-81410	FICA (EMPLOYERS SHARE)	10,105	11,594	15,615	8,801	16,250
110-41520-81420	INSURANCE - HEALTH	11,235	11,235	11,235	7,506	11,235
110-41520-81422	INSURANCE - LIFE	245	245	245	163	245
110-41520-81425	RETIREMENT - HEALTH/LIFE	4,020	3,865	2,615	1,743	2,570
110-41520-81430	RETIREMENT - TCRS (LEGACY)	16,372	17,539	20,845	13,600	22,195
110-41520-82210	PRINTING PUBLICATIONS AND REPORTS	8,263	23	200	29	200
110-41520-82501	SUBSCRIPTION-BASED IT ARRANGEMENTS (SBITAs)	11,655	19,095	28,270	18,792	28,650
110-41520-82520	LEGAL SERVICES	37,343	50,464	67,150	30,586	66,150
110-41520-82599	OTHER PROFESSIONAL SERVICES	15	-	-	-	-
110-41520-82605	R/M - OFFICE MACHINERY AND EQUIPMENT	752	19	200	327	350
110-41520-82810	MEMBERSHIPS AND REGISTRATIONS	3,945	4,370	5,030	1,489	5,285
110-41520-82820	TRAVEL - CONFERENCE SCHOOLS AND TRAINING	2,654	2,089	6,525	2,173	7,000
110-41520-83100	OFFICE SUPPLIES AND MATERIALS	166	191	300	270	350
110-41520-83290	OTHER OPERATING SUPPLIES	-	288	-	40	-
110-41520-83299	SUNDRY	39	49	500	40	500
110-41520-83535	OFFICE MACHINERY AND EQUIPMENT - NON CAPITAL	260	-	-	-	-
110-41520-83540	COMPUTER HARDWARE - NON CAPITAL	40	1,951	-	-	-
110-41520-85960	OTHER FEES	-	1,029	-	-	-
Total Expenditures		249,171	278,386	362,550	201,739	373,245



The page Intentionally left blank

TECHNOLOGY

Organizational chart



TECHNOLOGY

2024-2025 Non-Routine Work Plan

The Technology Department proposes the following as its goals and objectives for the non-routine work plan for the 2024-2025 fiscal year.

1. Police Transparency dashboard

This project will be carried over from FY 2024. GIS is developing a dashboard that will pull data directly from the Police and CAD RMS. This dashboard will have an internal facing component and a separate external facing portal. 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 appropriate. Analytics is also included as a feature in the module.

Target Date: January 2025

2. USGS Hydrography Update

This project is being carried over from FY 2024 and is expected to be completed in FY 2025. The State of TN has been looking to update and upgrade the hydrography data for the entire state. This has never been done in TN and most of the data for our blue line streams comes from the old USGS quad maps. The USGS is currently conducting a pilot project in East Tennessee and is trying to secure funding for 6 watersheds in Middle TN. This update would greatly benefit our Engineering Department in several ways like stormwater, flooding and water quality and quantity issues. The current hydrography layer is inaccurate.

Target Date: December 2025

3. Nile Network

Tech staff has been working with Nile Networks on their network as a service proof of concept (PoC) since the Spring of 2023. In January, City staff replaced two Cisco switches which control network access for 1/3 of the library's network devices with Nile switches. City staff will migrate another third of the network in early March and conclude the last third in late March 2024. After a successful proof of concept at the Library, Technology will proceed to implement a Network as a Service solution at City Hall in FY 2025.

Target Date: June 2025

4. Website Refresh (Joint project with Community Relations Department)

The City of Brentwood's website, www.brentwoodtn.gov, is 8 years old, making it drastically out-of-date in the modern, digital era. An industry best practice calls for updating a website at least every three years to make sure this important tool keeps pace with technological changes. Many features on the Brentwood website are so outdated that they are creating growing challenges for staff to serve the community, with it becoming more and more challenging to update pages, workflow, and content.

Newer government websites function as "one single door" sites. This creates a site in which the user does not need to know the name of a department to find the services it provides. These sites reduce the number of clicks it takes the user to find the required information. They also minimize the angst users experience when not finding information in an appropriate amount of time. An updated site provides employees and other users with a smoother, more efficient experience while navigating www.brentwoodtn.gov. An updated CMS will give control back to our departments to update their content as necessary. Currently, the backend is difficult to navigate because many of the configurations are not intuitive – even for experienced staff.

Upgrading our website will also give the Library and Police departments the opportunity to create sites that still adhere to the City's brand guidelines while also having the functionality common to their specific industry.

TECHNOLOGY

It is an industry standard – and Best Practice – for many police departments and libraries to have their own sites. This allows for their specific functionality, while retaining the look and feel of the larger City site. The Library and Police have very different website needs from the rest of the City. However, an upgraded site can provide one solution that will fit both the overall City needs and the individual department needs.

The Technology Department will work closely with the Community Relations Department and all user departments to upgrade the website to current standards and practices.

Target Date: June 2025

5. Fiber Replacement and Installation

The City's fiber is aging and needs replacement. This is an ongoing project that plays a vital role in our critical infrastructure. This project began in FY 2024 and will continue into FY 2025. The following projects are slated for FY 2025:

- Remove existing old 48 pair on Moores Lane from Wilson Pike to Franklin Road and replace with new 96 count.
- Remove existing old 48 pair on Wilson Pike from Concord to Split Log and replace with new 96 count.
- Remove existing old 48 pair on Maryland Way from Granny White to City Hall and replace with new 96 count.
- Remove existing old 48 pair on Concord from Franklin to Sunset and replace with new 96 count.
- Replace the old lateral fiber in signalized intersections.
- General George Patton from Service Center to Moores Lane – 2 x 96 count are needed
 - Service center to Moores lane current count is 72 count. It will be replaced with 2 - 96 count. 1 - 96 count will be eastbound on Moores and 1 - 96 count will be westbound on Moores

Target Date: Ongoing through June 30, 2025

6. Traffic Signal Preemption

The Fire & Rescue Department, Technology, and Public Works have been working on a joint non-routine goal to conduct a cost and feasibility study for improving the city's public safety traffic signal preemption system. Initial implementation of the proposed solution will begin in early FY 2025 and will include installation of required equipment at signalized intersection and corresponding equipment in all fire apparatus

Target Date: January 2025

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 2022	Actual FY 2023	Budget FY 2024	YTD Actual FY 2024	Budget FY 2025
Transfers	\$ 705,000	\$ 725,000	\$ 750,000	\$ 500,000	\$ 780,000
Personnel Services	\$ 953,957	\$ 975,370	\$ 1,248,275	\$ 731,964	\$ 1,319,265
Operating Expenditures	\$ 642,083	\$ 655,159	\$ 845,150	\$ 748,613	\$ 930,385
Capital Outlay	\$ -	\$ -	\$ 6,000	\$ -	\$ 8,390
Total	\$ 2,301,040	\$ 2,355,529	\$ 2,849,425	\$ 1,980,577	\$ 3,038,040

Budget Comments & Performance Measures

The Technology budget reflects an overall increase of 6.6% over FY 2024. Personnel Services increased 5.7% over FY 2024 due to salary adjustments (and related benefits). The part-time salaries item has also increased to reflect greater utilization of part-time staff. As with other City departments, no increase is proposed for the per employee health insurance or TCRS retirement contribution rates.

Operating expenditures increased 10.1%. Significant changes include increases in the annual fees for Subscription Based IT Arrangements (SBITAs), (\$31,750), an increase in the annual maintenance fee for the City's share of the county-wide radio system (\$51,185), equipment for the Robert E. Lee radio tower (\$8,000) and an increase in the Transfer to the Equipment Replacement Fund of (\$30,000).

Performance Measures	Actual FY 2022	Actual FY 2023	Target FY 2024	Target FY 2025
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

Position / Title	Actual FY 2022	Actual FY 2023	Budget FY 2024	Budget FY 2025
ADMINISTRATIVE SERVICES COORDINATOR	1	1	1	1
ASSISTANT TECHNOLOGY DIRECTOR	0	0	1	1
COMPUTER/NETWORK TECHNICIAN	3.5	4	4	4
SYSTEMS ADMINISTRATOR	2	2	2	2
TECHNOLOGY DIRECTOR	1	1	1	1
Total Technology	7.5	8	9	9

TECHNOLOGY

FY 2025 Budget Worksheets

Account Number	Account Name	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 8 Months	FY 2025 Budget
DEPT 41640: TECHNOLOGY						
110-41640-81110	SALARIES	691,026	698,217	916,550	527,751	953,235
110-41640-81111	SALARIES - PART TIME	16,875	400	15,000	4,525	30,000
110-41640-81120	SALARIES - OVERTIME	1,056	5,659	3,955	2,065	4,190
110-41640-81130	LONGEVITY PAY	2,660	2,580	3,000	3,540	3,900
110-41640-81145	COMMUNICATION ALLOWANCE	4,740	5,040	5,110	3,630	5,760
110-41640-81160	SUPPLEMENT - TRANSPORTATION	-	14,438	16,400	9,492	16,000
110-41640-81410	FICA (EMPLOYERS SHARE)	52,864	54,112	73,440	41,191	77,755
110-41640-81420	INSURANCE - HEALTH	84,255	89,870	101,105	62,839	101,105
110-41640-81422	INSURANCE - LIFE	1,836	1,958	2,205	1,367	2,205
110-41640-81425	RETIREMENT - HEALTH/LIFE	30,156	30,900	23,530	15,690	23,150
110-41640-81430	RETIREMENT - TCRS (LEGACY)	54,567	48,465	56,005	44,473	74,035
110-41640-81436	RETIREMENT - TCRS (HYBRID BASE)	4,297	8,973	9,135	5,906	10,710
110-41640-81442	EMPLOYER NONMATCHING CONTR-HYBRID DC 401	9,625	14,758	22,840	9,495	17,220
110-41640-81481	CLOTHING AND UNIFORMS	1,562	1,338	1,800	1,008	1,800
110-41640-82210	PRINTING PUBLICATIONS AND REPORTS	57	-	-	156	150
110-41640-82450	COMMUNICATIONS	63,436	78,976	78,950	46,391	81,950
110-41640-82501	SUBSCRIPTION-BASED IT ARRANGEMENTS (SBITAs)	114,361	297,733	435,250	413,527	467,000
110-41640-82599	OTHER PROFESSIONAL SERVICES	73,538	81,634	71,000	85,771	68,500
110-41640-82605	R/M - OFFICE MACHINERY AND EQUIPMENT	11,612	1,555	11,900	2,131	9,900
110-41640-82610	R/M - MOTOR VEHICLES	67	2,116	1,000	1,835	1,000
110-41640-82620	R/M - MACHINERY AND EQUIPMENT	349,173	150,470	194,000	171,033	245,185
110-41640-82625	TIRES TUBES ETC	621	-	800	-	800
110-41640-82810	MEMBERSHIPS AND REGISTRATIONS	2,477	6,149	8,000	1,626	8,000
110-41640-82820	TRAVEL - CONFERENCE SCHOOLS AND TRAINING	2,479	4,661	10,000	2,576	9,000
110-41640-83100	OFFICE SUPPLIES AND MATERIALS	3,935	1,416	2,500	2,203	2,500
110-41640-83215	HOUSEHOLD AND JANITORIAL SUPPLIES	-	305	300	82	300
110-41640-83290	OTHER OPERATING SUPPLIES	2,882	5,760	10,000	2,802	9,000
110-41640-83299	SUNDRY	3,491	856	1,000	405	1,000
110-41640-83310	FUEL	267	468	450	384	600
110-41640-83535	OFFICE MACHINERY AND EQUIPMENT - NON CAPITAL	34	438	1,800	5,257	1,800
110-41640-83540	COMPUTER HARDWARE - NON CAPITAL	2,637	5,571	3,000	5,205	-
110-41640-83550	COMPUTER SOFTWARE - NON CAPITAL	4,533	581	3,400	-	3,400
110-41640-83560	MISCELLANEOUS TECHNOLOGY - NON CAPITAL	4,921	10,291	10,000	5,875	18,000
110-41640-83565	FURNITURE AND FIXTURES - NON CAPITAL	-	-	-	306	500
110-41640-85960	OTHER FEES	-	4,841	-	40	-
110-41640-88930	TRANSFER TO EQUIPMENT REPLACEMENT FUND	705,000	725,000	750,000	500,000	780,000
110-41640-89555	TECHNOLOGY INFRASTRUCTURE - CAPITAL	-	-	6,000	-	8,390
Total Expenditures		2,301,040	2,355,529	2,849,425	1,980,577	3,038,040



The page Intentionally left blank

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 2022	Actual FY 2023	Budget FY 2024	YTD Actual FY 2024	Budget FY 2025
Personnel Services	\$ 320,986	\$ 336,291	\$ 363,975	\$ 228,468	\$ 383,860
Operating Expenditures	\$ 56,304	\$ 71,763	\$ 96,300	\$ 51,559	\$ 103,000
Total	377,290	408,054	460,275	280,027	486,860

Budget Comments & Performance Measures

The FY 2025 budget includes an overall 5.8% increase from FY 2024. Personnel services increased 5.5% due to salary adjustments (and related benefits). As with other City departments, no increase is proposed for the per employee health insurance or TCRS retirement contribution rates. Operating Expenditures increased 7.0% over FY 2024 due to an increase in Subscription Based IT Arrangements (SBITAs), (\$9,450) and R/M Machinery and Equipment, (\$3,500), offset by a decrease in other Professional Services (\$6,250).

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.

Performance Measures	Actual FY 2022	Actual FY 2023	Target FY 2024	Target FY 2025
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 2022	Actual FY 2023	Budget FY 2024	Budget FY 2025
GIS COORDINATOR	1	1	1	1
GIS SPECIALIST I & II	2	2	2	2
Total Gis	3	3	3	3

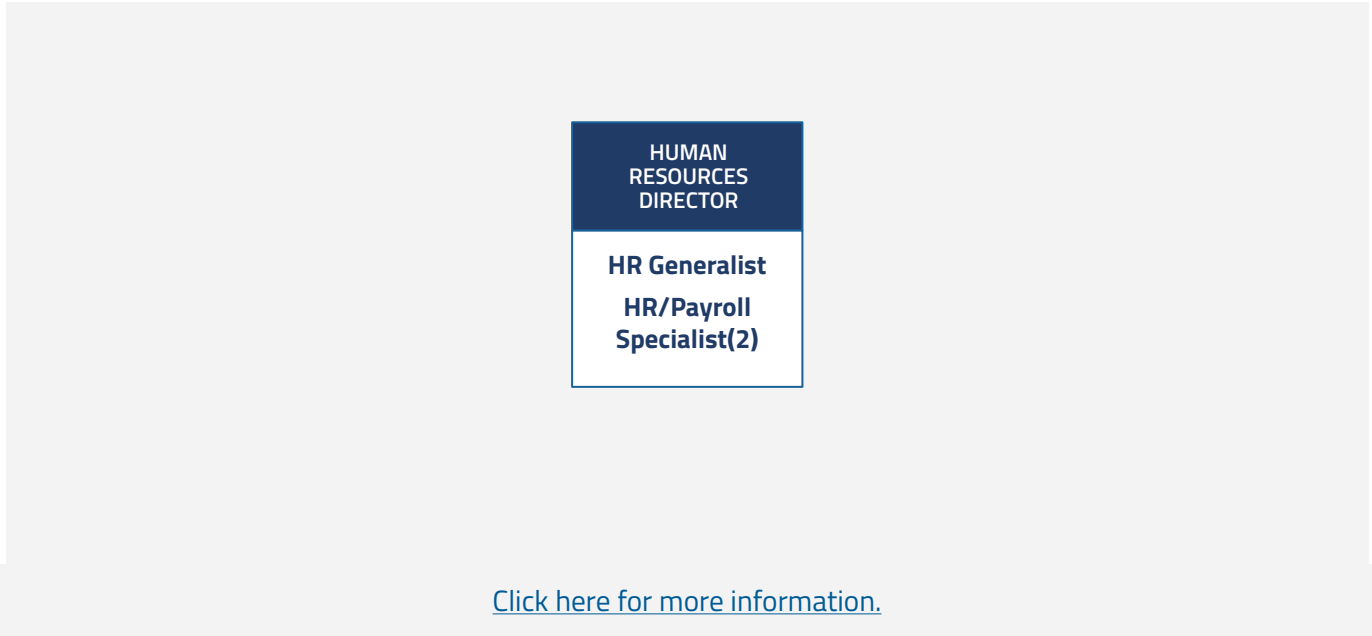
GEOGRAPHIC INFORMATION SYSTEMS

FY 2025 Budget Worksheets

Account Number	Account Name	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 8 Months	FY 2025 Budget
DEPT 41645: GIS						
110-41645-81110	SALARIES	228,031	237,697	264,410	163,085	280,915
110-41645-81120	SALARIES - OVERTIME	426	1,582	780	-	825
110-41645-81130	LONGEVITY PAY	1,680	2,700	2,880	2,880	3,060
110-41645-81145	COMMUNICATION ALLOWANCE	480	480	480	320	480
110-41645-81160	SUPPLEMENT - TRANSPORTATION	-	769	400	246	400
110-41645-81410	FICA (EMPLOYERS SHARE)	17,196	18,157	20,575	12,699	21,855
110-41645-81420	INSURANCE - HEALTH	33,700	33,700	33,700	22,510	33,700
110-41645-81422	INSURANCE - LIFE	734	734	735	490	735
110-41645-81425	RETIREMENT - HEALTH/LIFE	12,060	11,590	7,845	5,229	7,715
110-41645-81430	RETIREMENT - TCRS (LEGACY)	26,679	28,882	32,170	21,009	34,175
110-41645-82450	COMMUNICATIONS	960	1,311	1,000	476	1,000
110-41645-82501	SUBSCRIPTION-BASED IT ARRANGEMENTS (SBITAs)	-	36,160	37,000	45,192	46,450
110-41645-82599	OTHER PROFESSIONAL SERVICES	12,240	21,396	38,250	50	32,000
110-41645-82605	R/M - OFFICE MACHINERY AND EQUIPMENT	914	10	900	1	900
110-41645-82610	R/M - MOTOR VEHICLES	54	765	500	-	500
110-41645-82620	R/M - MACHINERY AND EQUIPMENT	28,999	-	-	-	3,500
110-41645-82810	MEMBERSHIPS AND REGISTRATIONS	2,302	1,469	4,150	785	4,150
110-41645-82820	TRAVEL - CONFERENCE SCHOOLS AND TRAINING	4,197	5,864	8,000	4,498	8,000
110-41645-83100	OFFICE SUPPLIES AND MATERIALS	3,231	1,841	5,000	102	5,000
110-41645-83290	OTHER OPERATING SUPPLIES	-	765	-	301	-
110-41645-83299	SUNDRY	13	-	200	-	200
110-41645-83310	FUEL	210	123	300	75	300
110-41645-83535	OFFICE MACHINERY AND EQUIPMENT - NON CAPITAL	520	43	-	-	-
110-41645-83540	COMPUTER HARDWARE - NON CAPITAL	2,664	395	1,000	79	1,000
110-41645-85960	OTHER FEES	-	1,621	-	-	-
Total Expenditures		377,290	408,054	460,275	280,027	486,860

HUMAN RESOURCES

Organizational chart



HUMAN RESOURCES

2024-2025 Non-Routine Work Plan

The Human Resources Department proposes to undertake the following non-routine work projects for the 2024-2025 fiscal year.

1. Assist the Board of Commissioners in the recruitment and hiring of a new City Manager to take the place of the current City Manager who is retiring in February 2025

Kirk Bednar, City Manager, recently announced his intention to retire in February 2025. While the Board of Commissioners is responsible for the hiring of the new City Manager and may elect to utilize third-party recruitment assistance, it is expected that the Human Resources department will need to provide support and assistance to the Board and the third-party consultant, if utilized, throughout the process and in onboarding the new city manager.

Target Date: December 2024

2. Assist Fire & Rescue to evaluate software application options that provide a practical and relevant methodology for conducting employee evaluations applicable and/or adaptable to other city departments

Employee evaluations in the City need improvement, however the operational characteristics of the public safety departments demand a more unique solution than other departments in the City.

In FY 2025, the Fire & Rescue department plans to evaluate the various products and services available for the purpose of improving their department's employee evaluation process. The HR department will assist in the evaluation process with the goal of selecting a solution that not only meets the needs of Fire & Rescue but also could be expanded to meet the needs of other City departments.

Target Date: December 2024

3. Evaluate opportunities to automate HR tasks (carry-over from FY 2024)

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, and CitySuite for payroll. Some HR tasks are still performed manually by HR personnel such as onboarding new hires, signing up for medical benefits, employee 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.

In FY 2024, the HR department spent time learning what is required to maximize the usefulness of the software systems the City currently has in place. The current recruitment & applicant tracking system, NeoGov, has additional modules which can be purchased that would automate and improve the recruitment, hiring and onboarding processes for HR, the departments, and the applicant.

In FY 2025, the HR department will continue to evaluate the capabilities of current software, as well as additional platforms on the market to determine the best solution for the City. Additionally, the HR department will engage in training necessary to capitalize on systems already in place.

The goal is to have the evaluation process completed by late 2024 and a proposal for budget FY 2026 for either upgrades to current software expanding their capabilities or the purchase of a new software if one is determined to be a better solution.

Target Date: January 2025

HUMAN RESOURCES**4. Scanning Project (Carry-over from FY2024)**

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. This goal was set last year but time constraints did not allow for its completion. 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.

Target Date: March 2025

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 2022	Actual FY 2023	Budget FY 2024	YTD Actual FY 2024	Budget FY 2025
Personnel Services	\$ 320,194	\$ 417,993	\$ 471,060	\$ 291,653	\$ 514,545
Operating Expenditures	\$ 144,491	\$ 228,422	\$ 274,190	\$ 150,644	\$ 313,280
Total	\$ 464,685	\$ 646,415	\$ 745,250	\$ 442,297	\$ 827,825

Budget Comments & Performance Measures

The FY 2025 budget reflects a 11.1% increase from FY 2024, led by an increase in Personnel Services attributed to proposed 6% salary adjustments (and related benefits), an increase in hours for the part-time position (\$9,500), and an increase in overtime (\$6,000). As with other City departments, no increase is proposed for the per employee health insurance or TCRS retirement contribution rates.

FY 2025 operating expenditures include an increase in Other Professional Services of (\$20,690) to cover the potential cost for a City Manager executive search firm and (\$5,000) for Applicant Travel to cover City Manager applicants travel and related costs. Additional funding is also provided for enhanced employment recruitment efforts and staff training. Also included is additional funding of (\$9,900) to cover increased costs of services for the Annual Employee Banquet.

Performance Measures	Actual FY 2022	Actual FY 2023	Target FY 2024	Target FY 2025
Percent positions filled w/in 60 days of vacancy	26%	33%	30%	33%
Percent FT positions filled w/in 60 days of vacancy	--	--	35%	37%
Percent PT positions filled w/in 60 days of vacancy	--	--	40%	43%
Employees successfully completing probation (# and %)	64/91%	51/77%	83%	85%
FT employees successfully completing probation (# and %)	--	--	87%	90%
PT employees successfully completing probation (# and %)	--	--	60%	63%
Employee turnover rate (incl. PT)	21%	16%	15%	15%
Employee turnover rate FT*	15%	10%	12%	10%
Employee turnover rate PT*	55%	38%	45%	35%

Authorized Personnel

Position / Title	Actual FY 2022	Actual FY 2023	Budget FY 2024	Budget FY 2025
HR/PAYROLL SPECIALIST	2	2	2	2
HUMAN RESOURCES DIRECTOR	1	1	1	1
HUMAN RESOURCES GENERALIST	0	1	1	1
Total	3	4	4	4

HUMAN RESOURCES

FY 2025 Budget Worksheets

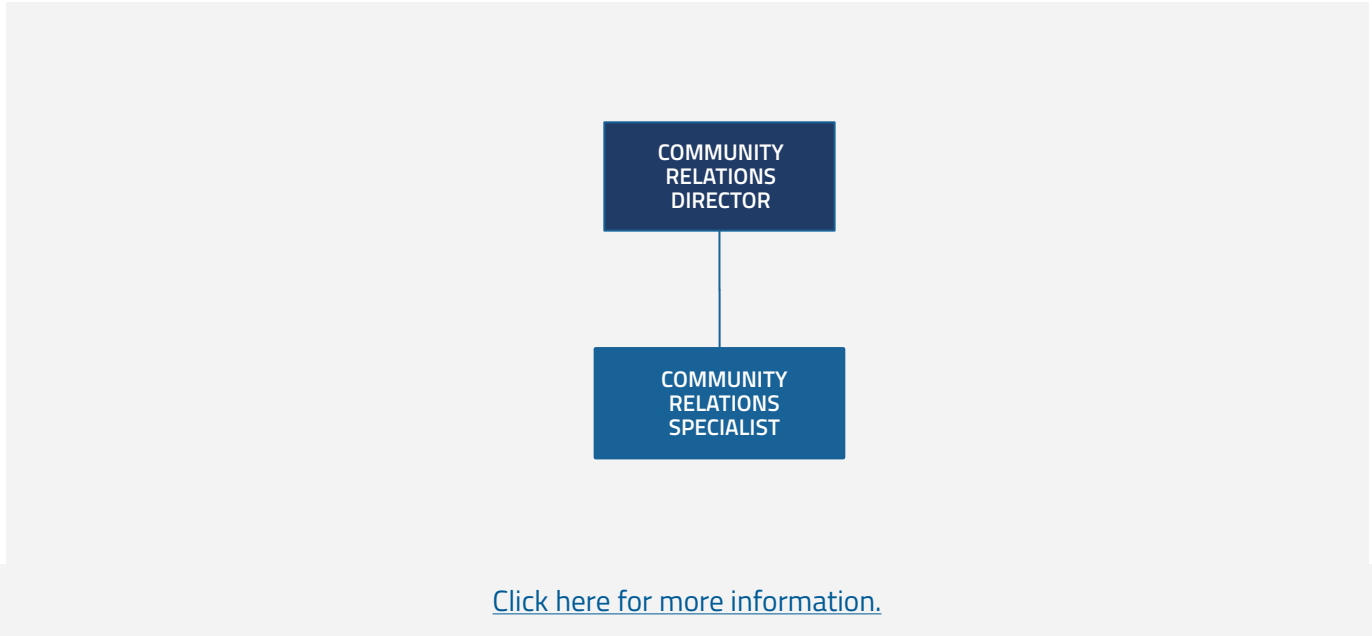
Account Number	Account Name	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 8 Months	FY 2025 Budget
DEPT 41650: HUMAN RESOURCES						
110-41650-81110	SALARIES	210,403	279,420	333,950	205,941	354,620
110-41650-81111	SALARIES - PART TIME	24,627	17,166	16,500	1,314	26,000
110-41650-81120	SALARIES - OVERTIME	5,162	4,311	-	4,679	6,000
110-41650-81130	LONGEVITY PAY	-	-	300	300	660
110-41650-81145	COMMUNICATION ALLOWANCE	510	720	720	480	720
110-41650-81160	SUPPLEMENT - TRANSPORTATION	-	8,538	9,000	5,000	8,000
110-41650-81410	FICA (EMPLOYERS SHARE)	18,014	22,734	27,575	16,635	30,295
110-41650-81420	INSURANCE - HEALTH	33,700	44,935	44,935	30,012	44,935
110-41650-81422	INSURANCE - LIFE	577	898	980	653	980
110-41650-81425	RETIREMENT - HEALTH/LIFE	12,060	15,650	10,460	6,976	10,290
110-41650-81430	RETIREMENT - TCRS (LEGACY)	2,423	4,075	7,540	4,913	8,165
110-41650-81436	RETIREMENT - TCRS (HYBRID BASE)	4,160	7,367	5,430	5,647	9,120
110-41650-81442	EMPLOYER NONMATCHING CONTR-HYBRID DC 401	8,560	12,117	13,570	9,080	14,660
110-41650-82110	RENT EXPENSE - POSTAGE METER AND PO BOX	-	41	-	-	-
110-41650-82210	PRINTING PUBLICATIONS AND REPORTS	1,500	934	2,400	3,581	7,000
110-41650-82310	ADVERTISING AND LEGAL NOTICES	8,896	8,912	15,000	1,687	15,000
110-41650-82315	RECRUITMENT AND RETENTION	-	975	1,000	-	5,000
110-41650-82450	COMMUNICATIONS	-	396	600	280	600
110-41650-82501	SUBSCRIPTION-BASED IT ARRANGEMENTS (SBITAs)	1,953	58,674	61,470	58,345	63,585
110-41650-82505	SUPPLEMENTAL INSURANCE	(2)	62	100	23	100
110-41650-82510	MEDICAL SERVICES	37,094	56,881	70,510	32,797	70,000
110-41650-82599	OTHER PROFESSIONAL SERVICES	28,005	40,164	49,310	10,629	70,000
110-41650-82605	R/M - OFFICE MACHINERY AND EQUIPMENT	20,711	2,872	1,100	459	850
110-41650-82750	ANNUAL EMPLOYEE BANQUET	16,575	23,216	30,600	31,458	40,500
110-41650-82755	AWARDS	12,811	8,900	6,450	6,146	7,000
110-41650-82810	MEMBERSHIPS AND REGISTRATIONS	1,065	4,724	13,975	2,532	7,245
110-41650-82820	TRAVEL - CONFERENCE SCHOOLS AND TRAINING	-	2,613	7,275	-	4,000
110-41650-82890	TRAVEL - APPLICANTS	2,365	-	1,000	-	6,000
110-41650-83100	OFFICE SUPPLIES AND MATERIALS	2,754	5,970	3,000	1,772	4,000
110-41650-83290	OTHER OPERATING SUPPLIES	101	877	-	-	-
110-41650-83299	SUNDRY	6,963	8,116	8,500	957	10,000
110-41650-83530	MACHINERY AND EQUIPMENT - NON CAPITAL	-	756	-	-	-
110-41650-83540	COMPUTER HARDWARE - NON CAPITAL	3,698	1,334	-	-	2,500
110-41650-83550	COMPUTER SOFTWARE - NON CAPITAL	-	-	2,000	-	-
110-41650-85960	OTHER FEES	-	2,067	-	1	-
Total Expenditures		464,685	646,415	745,250	442,297	827,825



The page Intentionally left blank

COMMUNITY RELATIONS

Organizational chart



COMMUNITY RELATIONS

2024-2025 Non-Routine Work Plan

The Community Relations Department proposes the following as its goals and objectives for the non-routine work plan for the 2024-2025 fiscal year.

1. Gateway Signage Project

The City currently has city entrance signs on Franklin Road at Church Street, the I-65 exit at Concord Road, and Wilson Pike south. A location has been identified for a sign on Concord Road at the eastern city limits. There has also been discussion about the potential for a sign on Franklin Road south near Moore's Lane. Site surveys of these locations have been conducted. This project will enlist the services of a sign design company and graphic artist to develop entrance signage options for consideration and approval by the Board of Commissioners. Once final sign design decisions are made by Commissioners, funding in the Capital Projects Fund will allow for initial implementation of new/replacement signage with future signage additions planned in future budgets.

Target Date: March 31, 2025

2. Crisis Communication Plan

The Community Relations Department will develop a crisis communication plan to provide clear and comprehensive communication during emergencies. This plan will focus on keeping the community safe and informed by establishing clear channels of communication, leveraging technology, and collaborating with different departments and agencies. The plan will outline the roles, responsibilities and procedures key Brentwood officials and departments will follow to share information during a crisis. This plan will focus on providing timely and accurate information, and it will not address emergency responses or recovery efforts.

Target Date: December 2024

3. Updating City Website (Joint project with Technology Department)

The City of Brentwood's website, www.brentwoodtn.gov, is almost 10 years old, making it drastically out-of-date in the modern, digital era. An industry best practice calls for updating a website at least every three years to make sure this important tool keeps pace with technological changes. Many features on the Brentwood website are so outdated that they are creating growing challenges for staff to serve the community, with it becoming more and more challenging to update pages, workflow, and content.

Newer government websites function as "one single door" sites. This creates a site in which the user does not need to know the name of a department to find the services it provides. These sites reduce the number of clicks it takes the user to find the required information. They also minimize the angst users experience when not finding information in an appropriate amount of time. An updated site provides employees and other users with a smoother, more efficient experience while navigating www.brentwoodtn.gov. An updated CMS will also give control back to our departments to update their content as necessary. Currently, the backend is difficult to navigate because many of the configurations are not intuitive – even for experienced staff.

Upgrading our website will also give the Library and Police departments the opportunity to create sites that still adhere to the City's brand guidelines while also having the functionality common to their specific industry. It is an industry standard – and best practice – for many police departments and libraries to have their own sites. This allows for their specific functionality, while retaining the look and feel of the larger City site. The Library and Police have very different website needs from the rest of the City. However, an upgraded site can provide one solution that will fit both the overall City needs and the individual department needs.

The Community Relations Department will work closely with the Technology Department and all user departments to upgrade the website to current standards and practices.

Target Date: June 2025

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 2022	Actual FY 2023	Budget FY 2024	YTD Actual FY 2024	Budget FY 2025
Personnel Services	\$ 242,934	\$ 265,262	\$ 286,820	\$ 170,661	\$ 289,875
Operating Expenditures	\$ 129,330	\$ 161,145	\$ 155,980	\$ 88,763	\$ 169,600
Total	\$ 372,264	\$ 426,407	\$ 442,800	\$ 259,424	\$ 459,475

Budget Comments & Performance Measures

The budget reflects an overall increase of 3.8% from FY 2024 due to salary adjustments (and related benefits). Continued funding is provided for the semi-annual newsletter which includes an increase of \$5,000 for postage rate increase and an increase in the number of newsletters mailed.

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 \$50,000, up \$1,600 more than FY 2024 due to increased costs for the FY 2025 concert series. 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).

Performance Measures	Actual FY 2022	Actual FY 2023	Target FY 2024	Target FY 2025
Social media engagement (measured by total users across Facebook, Twitter, Instagram and YouTube, Nextdoor)	68,198	84,104	70,000	90,000
Public use of City website (page views/yr.)	922,099	925,000	950,000	950,000

Authorized Personnel

Position / Title	Actual FY 2022	Actual FY 2023	Budget FY 2024	Budget FY 2025
COMMUNITY RELATIONS DIRECTOR	1	1	1	1
COMMUNITY RELATIONS SPECIALIST	1	1	1	1
Total Community Relations	2	2	2	2

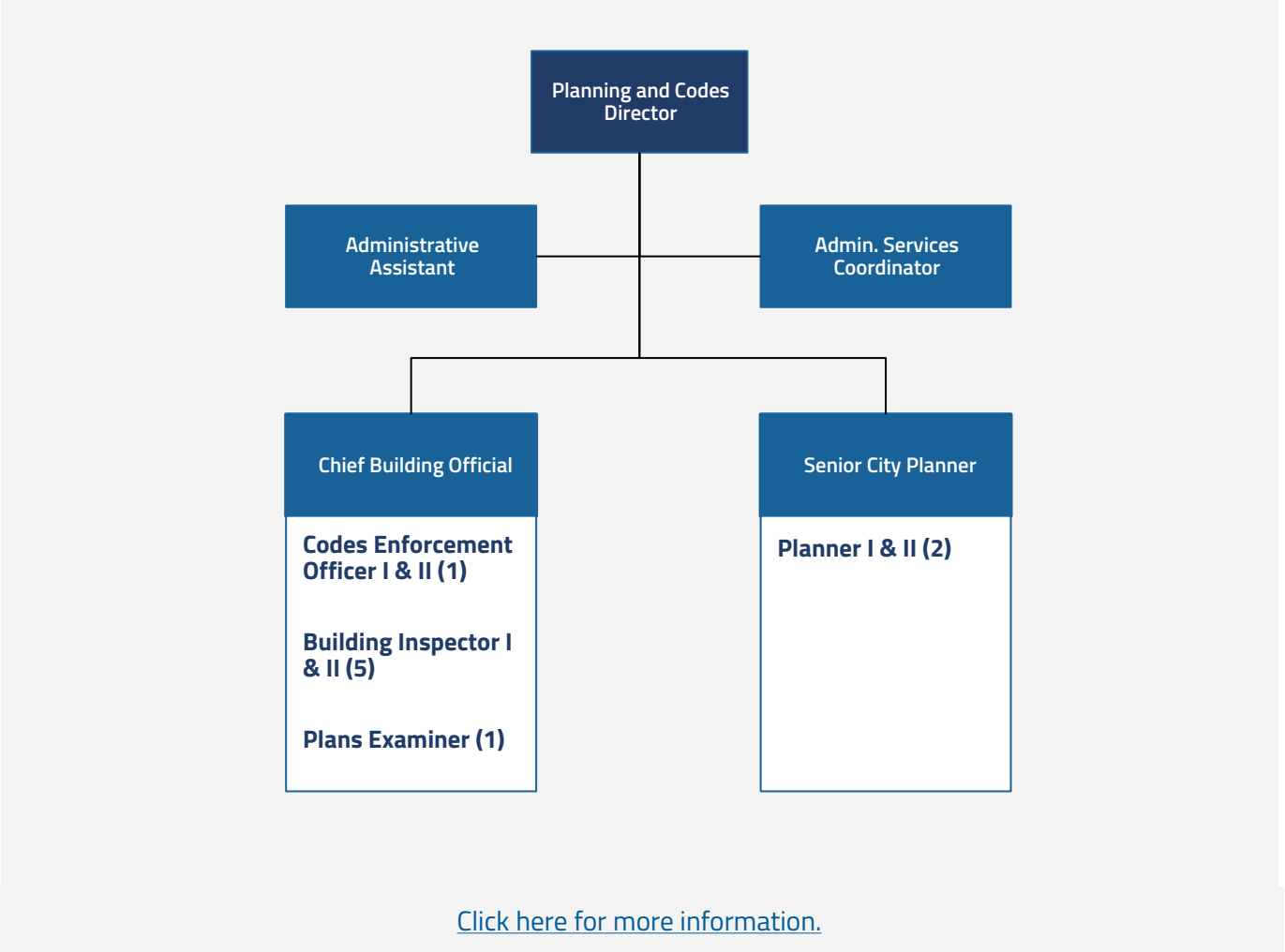
COMMUNITY RELATIONS

FY 2025 Budget Worksheets

Account Number	Account Name	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 8 Months	FY 2025 Budget
DEPT 41680: COMMUNITY RELATIONS						
110-41680-81110	SALARIES	176,017	175,316	185,070	113,933	189,010
110-41680-81111	SALARIES - PART TIME	-	23,787	31,000	15,689	34,445
110-41680-81130	LONGEVITY PAY	200	360	-	-	-
110-41680-81145	COMMUNICATION ALLOWANCE	1,440	1,750	1,200	1,260	1,920
110-41680-81160	SUPPLEMENT - TRANSPORTATION	277	2,269	3,000	1,846	3,000
110-41680-81410	FICA (EMPLOYERS SHARE)	13,575	14,876	17,330	9,439	17,760
110-41680-81420	INSURANCE - HEALTH	22,470	22,470	22,470	15,019	22,470
110-41680-81422	INSURANCE - LIFE	490	469	490	326	490
110-41680-81425	RETIREMENT - HEALTH/LIFE	8,040	7,725	5,230	3,486	5,145
110-41680-81430	RETIREMENT - TCRS (LEGACY)	20,425	8,827	10,920	-	-
110-41680-81436	RETIREMENT - TCRS (HYBRID BASE)	-	2,803	2,890	3,706	5,995
110-41680-81442	EMPLOYER NONMATCHING CONTR-HYBRID DC 401	-	4,610	7,220	5,957	9,640
110-41680-81481	CLOTHING AND UNIFORMS	-	-	-	183	-
110-41680-82110	RENT EXPENSE - POSTAGE METER AND PO BOX	14,222	15,739	12,000	5,181	17,000
110-41680-82210	PRINTING PUBLICATIONS AND REPORTS	16,849	34,729	35,000	13,601	35,000
110-41680-82310	ADVERTISING AND LEGAL NOTICES	4,468	4,167	3,500	3,334	4,000
110-41680-82330	PERIODICAL SUBSCRIPTIONS	-	258	-	-	-
110-41680-82450	COMMUNICATIONS	859	1,309	1,000	469	1,500
110-41680-82501	SUBSCRIPTION-BASED IT ARRANGEMENTS (SBITAs)	5,967	22,161	13,645	14,094	20,000
110-41680-82511	COVID-19	17	-	-	-	-
110-41680-82590	SPECIAL EVENTS	30,558	29,340	48,400	42,716	50,000
110-41680-82599	OTHER PROFESSIONAL SERVICES	33,700	37,419	23,000	3,831	23,500
110-41680-82605	R/M - OFFICE MACHINERY AND EQUIPMENT	6,307	24	3,000	-	1,500
110-41680-82810	MEMBERSHIPS AND REGISTRATIONS	3,263	1,365	1,435	2,701	1,600
110-41680-82820	TRAVEL - CONFERENCE SCHOOLS AND TRAINING	1,792	1,307	5,500	-	5,500
110-41680-83100	OFFICE SUPPLIES AND MATERIALS	673	688	500	130	500
110-41680-83280	BANNERS	1,419	-	2,500	-	2,500
110-41680-83290	OTHER OPERATING SUPPLIES	-	264	-	-	-
110-41680-83299	SUNDRY	1,767	2,246	1,500	1,523	1,500
110-41680-83530	MACHINERY AND EQUIPMENT - NON CAPITAL	-	137	-	-	-
110-41680-83535	OFFICE MACHINERY AND EQUIPMENT - NON CAPITAL	390	38	500	-	500
110-41680-83540	COMPUTER HARDWARE - NON CAPITAL	2,699	4,992	1,000	-	1,500
110-41680-83550	COMPUTER SOFTWARE - NON CAPITAL	880	106	-	-	-
110-41680-85960	OTHER FEES	-	1,356	-	-	-
110-41680-87131	LEADERSHIP BRENTWOOD	1,000	1,000	1,000	1,000	1,000
110-41680-87145	HISTORIC BOARD	2,500	2,500	2,500	-	2,500
Total Expenditures		372,264	426,407	442,800	259,424	459,475

PLANNING DEPARTMENT

Organizational chart



PLANNING DEPARTMENT

2024-2025 Non-Routine Work Plan

The Planning and Codes Department proposes the following as its goals and objectives for the non-routine work plan for the 2024-2025 fiscal year.

1. **Review Performance Bond Process to determine if changes are necessary to improve process and procedures, including updates to the Subdivision Regulations (Joint effort with Planning, Water Services, Engineering and Legal)**

Review performance bond process internally and with the development community to determine ways to improve efficiency and effectiveness. The goal is to have appropriate checks and balances, as well as having input from all of the reviewing agencies, instead of the process being monitored by the Planning and Codes Director alone. As part of this process, staff will examine best practices to determine whether implementing a more formal review process, including a review fee, will help efficiency. Also, study whether reviewing performance bonds on a monthly schedule like other development applications would be beneficial. Implementing a more formal process may help ensure that the process and expectations are more easily understood by the applicant. This review will include the following:

- > Creation of a standard operating procedure manual for overseeing performance bonds so that others in the department can fill-in and be trained easily to do the work in the absence of the lead staff member.
- > Work with the City Attorney to review Subdivision Regulations relating to performance bonds to make sure the requirements are adequate to protect the City's interests.
- > Creation of a bond application, including a fee, for new bond applications, reductions, extensions, and replacement bonds.
- > Establish a formal review process whereby each department reviews and responds within a certain timeframe.
- > Assess whether using LAMA (or some other program) as the official database to track bond amounts and current status is feasible, and will it provide benefits over the current Excel spreadsheet.
- > Assess whether requiring other reviewing departments to enter information into LAMA is feasible.
- > Work with the City Attorney to update Subdivision Regulations to establish a new performance agreement for cashier's checks, if necessary.
- > Work with the City Attorney to review the language in the current performance agreement for letters of credit (LOCs) to make sure it is up to date and adequately protects the City's interests.
- > Create a webpage within the Planning and Codes website where bond information can easily be found, including current status of projects for developers and citizens.

Target Date: During the fiscal year

2. **CONTINUED REVIEW AND CODIFICATION OF CHANGES TO CHAPTER 56 (JOINT EFFORT WITH LEGAL AND PLANNING DEPARTMENTS ALONG WITH OUTSIDE CONSULTANT SERVICES)**

Following last year's changes to the overall general permit from the Tennessee Department of Environment and Conservation (TDEC) affecting stormwater quality requirements, the Engineering Department began work on updating the city's current code to comply with new regulations. An outside consultant was hired to help with this, Civil and Environmental Consultants (CEC) of Franklin. Work has progressed well under the current task order and will require further work into FY 2025. 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

PLANNING DEPARTMENT

Regulations which are included as Appendix A of the Zoning Ordinance. The deadline for these changes to our code is September 2024.

Target Date: September 30, 2024

3. Ongoing Miscellaneous Subdivision Regulation, Zoning Ordinance and Code Amendments

Bring forward various amendments to the City's Zoning Ordinance, Subdivision Regulations and Building Code, to include 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

4. Continue to develop and update checklists/operating procedures for various processes related to Planning Commission, permit review and approval to include annexations

In consultation with MTAS, staff has begun developing new and modifying existing checklists and flowcharts for the various reviews and approvals that are completed by department staff. Updating checklists and Standard Operating Procedures so that new employees and back-ups have a guide is essential for an efficient and effective department. The effort will also include development of a checklist and flow chart for the annexation process, which is governed by state law. Staff will work in coordination with the Legal department to establish standard operating procedures and checklists for this process.

Target Date: During the fiscal year

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: June 30, 2025

PLANNING DEPARTMENT

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 2022	Actual FY 2023	Budget FY 2024	YTD Actual FY 2024	Budget FY 2025
Personnel Services	\$ 440,098	\$ 402,889	\$ 534,820	\$ 301,993	\$ 556,385
Operating Expenditures	\$ 126,902	\$ 126,158	\$ 164,350	\$ 72,840	\$ 169,850
Total	\$ 567,000	\$ 529,047	\$ 699,170	\$ 374,833	\$ 726,235

Budget Comments & Performance Measures

The proposed budget for Planning in FY 2025 is 3.9% higher than FY 2024 due in part to salary adjustments (and related benefits). As with other City departments, no increase is proposed for the per employee health insurance contribution or TCRS retirement contribution rates.

Operating expenditure increases are primarily related to an annual net increase in Subscription Based IT Arrangements (SBITAs) offset by a decrease in R/M Office Machinery and Equipment, (\$5,950.) and an increase in Membership and Registration costs, (\$3,500). Other offsets include a decrease in Computer Hardware Non-Capital, (\$1,000) and Computer Software Non-Capital, (\$1,000).

Performance Measures	Actual FY 2022	Actual FY 2023	Target FY 2024	Target FY 2025
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

Position / Title	Actual FY 2022	Actual FY 2023	Budget FY 2024	Budget FY 2025
CITY PLANNER	0	1	1	0
PLANNER I & II	1	1	1	2
PLANNING AND CODES DIRECTOR	1	1	1	1
SENIOR CITY PLANNER	1	1	1	1
Total Planning	3	4	4	4

PLANNING DEPARTMENT

FY 2025 Budget Worksheets

Account Number	Account Name	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 8 Months	FY 2025 Budget
DEPT 41700: PLANNING						
110-41700-81110	SALARIES	332,227	281,113	401,765	222,194	417,455
110-41700-81111	SALARIES - PART TIME	2,388	2,270	-	-	-
110-41700-81120	SALARIES - OVERTIME	37	840	-	-	-
110-41700-81130	LONGEVITY PAY	1,920	1,320	1,380	1,380	1,740
110-41700-81145	COMMUNICATION ALLOWANCE	1,650	1,620	2,160	1,300	2,160
110-41700-81160	SUPPLEMENT - TRANSPORTATION	-	5,923	8,000	4,138	7,600
110-41700-81410	FICA (EMPLOYERS SHARE)	25,863	22,539	31,620	17,377	32,815
110-41700-81420	INSURANCE - HEALTH	33,700	44,935	44,935	26,262	44,935
110-41700-81422	INSURANCE - LIFE	734	714	980	571	980
110-41700-81425	RETIREMENT - HEALTH/LIFE	12,060	15,450	10,460	6,976	10,290
110-41700-81430	RETIREMENT - TCRS (LEGACY)	25,241	11,645	12,725	8,435	13,610
110-41700-81436	RETIREMENT - TCRS (HYBRID BASE)	1,399	5,490	5,940	5,123	9,510
110-41700-81442	EMPLOYER NONMATCHING CONTR-HYBRID DC 401	2,879	9,030	14,855	8,237	15,290
110-41700-82110	RENT EXPENSE - POSTAGE METER AND PO BOX	-	1,449	150	-	150
110-41700-82210	PRINTING PUBLICATIONS AND REPORTS	264	35	2,500	453	2,500
110-41700-82310	ADVERTISING AND LEGAL NOTICES	2,811	2,973	4,000	1,064	3,500
110-41700-82501	SUBSCRIPTION-BASED IT ARRANGEMENTS (SBITAs)	883	34,247	36,000	35,289	42,300
110-41700-82511	COVID-19	14	-	-	-	-
110-41700-82550	PLANNING CONSULTING MAPPING SERVICES	40,240	20,693	44,000	-	44,000
110-41700-82555	RADIO AND TELEVISION SERVICES	8,870	9,850	10,000	5,954	10,500
110-41700-82570	TRAFFIC ENGINEERING SERVICES	15,317	12,143	12,000	3,225	12,000
110-41700-82605	R/M - OFFICE MACHINERY AND EQUIPMENT	35,861	6,254	6,850	4,061	6,500
110-41700-82620	R/M - MACHINERY AND EQUIPMENT	477	537	600	396	600
110-41700-82810	MEMBERSHIPS AND REGISTRATIONS	19,752	21,683	21,000	21,378	24,500
110-41700-82820	TRAVEL - CONFERENCE SCHOOLS AND TRAINING	-	2,357	5,500	23	5,000
110-41700-83100	OFFICE SUPPLIES AND MATERIALS	1,875	1,286	4,500	120	4,000
110-41700-83215	HOUSEHOLD AND JANITORIAL SUPPLIES	-	88	250	35	300
110-41700-83290	OTHER OPERATING SUPPLIES	-	914	1,500	114	1,500
110-41700-83299	SUNDRY	494	674	2,500	307	2,000
110-41700-83535	OFFICE MACHINERY AND EQUIPMENT - NON CAPITAL	-	278	4,000	45	3,500
110-41700-83540	COMPUTER HARDWARE - NON CAPITAL	-	3,744	5,000	376	4,000
110-41700-83550	COMPUTER SOFTWARE - NON CAPITAL	44	-	4,000	-	3,000
110-41700-85130	INSURANCE - LIABILITY	-	5,000	-	-	-
110-41700-85960	OTHER FEES	-	1,953	-	-	-
Total Expenditures		567,000	529,047	699,170	374,833	726,235



The page Intentionally left blank

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 2022	Actual FY 2023	Budget FY 2024	YTD Actual FY 2024	Budget FY 2025
Personnel Services	\$ 807,812	\$ 827,657	\$ 976,320	\$ 535,038	\$ 1,022,945
Operating Expenditures	\$ 39,511	\$ 54,697	\$ 93,750	\$ 27,075	\$ 88,500
Total	\$ 847,323	\$ 882,354	\$ 1,070,070	\$ 562,113	\$ 1,111,445

Budget Comments & Performance Measures

Overall proposed budget reflects for FY 2025 an increase (3.9%) higher than FY 2024. This increase is the result of increases related to salary adjustments (and related benefits). As with other City departments, no increase is proposed for the per employee health insurance or TCRS retirement contribution rates. Operating expenditures are reduced by \$5,250 due to minor adjustments various line items.

Performance Measures	Actual FY 2022	Actual FY 2023	Target FY 2024	Target FY 2025
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%	70%	90%	90%
Percent of building inspection requests completed within 3 business days. (After completion of State Electrical Inspection)	90%	90%	90%	90%

Authorized Personnel

Position / Title	Actual FY 2022	Actual FY 2023	Budget FY 2024	Budget FY 2025
ADMINISTRATIVE ASSISTANT	0	1	1	1
ADMINISTRATIVE SERVICES COORDINATOR	1	1	1	1
BUILDING INSPECTOR I & II	5	5	5	5
CHIEF BUILDING OFFICIAL	1	1	1	1
CODES ENFORCEMENT OFFICER I & II	1	1	1	1
PLANS EXAMINER	0	1	1	1
Total Codes	8	10	10	10

CODES ENFORCEMENT

FY 2025 Budget Worksheets

Account Number	Account Name	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 8 Months	FY 2025 Budget
DEPT 41710: CODES						
110-41710-81110	SALARIES	528,295	543,982	681,875	368,160	715,575
110-41710-81111	SALARIES - PART TIME	43,123	158	-	-	-
110-41710-81120	SALARIES - OVERTIME	705	228	1,550	153	1,645
110-41710-81130	LONGEVITY PAY	2,640	4,200	3,120	3,120	3,600
110-41710-81145	COMMUNICATION ALLOWANCE	2,640	2,760	3,840	2,140	3,360
110-41710-81160	SUPPLEMENT - TRANSPORTATION	-	14,569	18,000	10,046	18,000
110-41710-81410	FICA (EMPLOYERS SHARE)	42,900	42,500	54,190	28,833	56,775
110-41710-81420	INSURANCE - HEALTH	89,870	112,340	112,340	57,199	112,340
110-41710-81422	INSURANCE - LIFE	1,775	1,938	2,450	1,408	2,450
110-41710-81425	RETIREMENT - HEALTH/LIFE	32,160	38,630	26,145	17,433	25,725
110-41710-81430	RETIREMENT - TCRS (LEGACY)	39,184	35,813	31,680	20,388	33,225
110-41710-81436	RETIREMENT - TCRS (HYBRID BASE)	3,902	6,787	8,155	6,812	13,520
110-41710-81442	EMPLOYER NONMATCHING CONTR-HYBRID DC 401	8,028	11,162	20,385	10,952	21,730
110-41710-81470	WORKER'S COMPENSATION	12,590	12,590	12,590	8,394	15,000
110-41710-81481	CLOTHING AND UNIFORMS	3,848	1,381	4,000	2,798	4,000
110-41710-82210	PRINTING PUBLICATIONS AND REPORTS	2,867	1,212	6,500	175	6,500
110-41710-82310	ADVERTISING AND LEGAL NOTICES	162	-	750	-	750
110-41710-82450	COMMUNICATIONS	3,690	2,882	4,000	1,306	3,500
110-41710-82501	SUBSCRIPTION-BASED IT ARRANGEMENTS (SBITAs)	11	2,772	10,500	2,444	10,500
110-41710-82540	ARCHITECT ENGINEERING AND LANDSCAPING SERVICES	-	-	5,000	-	5,000
110-41710-82605	R/M - OFFICE MACHINERY AND EQUIPMENT	3,121	-	2,500	-	2,500
110-41710-82610	R/M - MOTOR VEHICLES	4,675	9,364	6,500	1,923	6,500
110-41710-82625	TIRES TUBES ETC	794	2,488	4,000	1,640	4,000
110-41710-82810	MEMBERSHIPS AND REGISTRATIONS	4,489	3,139	8,000	2,732	7,000
110-41710-82820	TRAVEL - CONFERENCE SCHOOLS AND TRAINING	680	1,285	8,000	1,204	7,000
110-41710-83100	OFFICE SUPPLIES AND MATERIALS	1,078	1,328	3,000	685	3,000
110-41710-83215	HOUSEHOLD AND JANITORIAL SUPPLIES	151	828	250	1,023	500
110-41710-83290	OTHER OPERATING SUPPLIES	-	1,157	250	535	500
110-41710-83299	SUNDRY	4,389	5,675	3,000	305	3,000
110-41710-83310	FUEL	6,087	6,252	7,000	4,414	7,000
110-41710-83530	MACHINERY AND EQUIPMENT - NON CAPITAL	-	1,505	-	-	-
110-41710-83535	OFFICE MACHINERY AND EQUIPMENT - NON CAPITAL	122	136	2,000	-	2,000
110-41710-83540	COMPUTER HARDWARE - NON CAPITAL	1,352	2,726	6,000	1,500	5,000
110-41710-83550	COMPUTER SOFTWARE - NON CAPITAL	-	-	5,000	-	4,000
110-41710-83565	FURNITURE AND FIXTURES - NON CAPITAL	-	-	-	200	250
110-41710-85130	INSURANCE - LIABILITY	1,995	6,795	7,500	4,191	6,000
110-41710-85960	OTHER FEES	-	3,772	-	-	-
Total Expenditures		847,323	882,354	1,070,070	562,113	1,111,445

MUNICIPAL CENTER

🚩 Mission & Expenditure Summary

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.

Category	Actual FY 2022	Actual FY 2023	Budget FY 2024	YTD Actual FY 2024	Budget FY 2025
Operating Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 545,435
Total	\$ -	\$ -	\$ -	\$ -	\$ 545,435

★ Budget Comments & Performance Measures

The Municipal Center Fund was discontinued in FY 2025. The fund's physical assets have been transferred to the General Fund, and a portion of the net position held for capital renewal has been transferred to the Capital Projects Fund for the renovation project. The remaining excess net position will be transferred to the Facilities Maintenance Fund. Henceforth, all Municipal Center expenditures will be accounted for in this department, the Capital Projects Fund, and the Facilities Maintenance Fund. The Municipal Center Fund remains a part of the budget document solely for prior year reference purposes.

Due to the above change and resulting elimination of depreciation as an expense, a year-over-year comparison of total expenditures is not possible. Notable line item comparisons include a reduction in R/M Buildings of \$44,700 due to the creation of the Facilities Maintenance Coordinator position in the Service Center activity and a reduction in Cushman & Wakefield expenditures. R/M Machinery & Equipment has increased \$19,500 due to maintenance on the building's uninterruptible power supply and increased preventive maintenance on the fuel farm. Budgeted expenditures for FY 2025 are \$545,435.

A contract for construction was approved in April 2024 for just under \$4.3 million for partial renovation of the building and repurposing of space vacated by the Police Department. Total project costs, including furniture, equipment, and contingency are estimated at \$5.4 million. Funding is provided by net position funds transferred from the Municipal Center Fund of \$2.7 million, together with a \$2 million FYE 2023 transfer and a \$700,000 FYE 2024 transfer from General Fund excess revenues to the Capital Projects Fund. Extraordinary repairs, if any, will be funded by a \$100,000 line item in the Facilities Maintenance Fund.

Performance Measures	Actual* FY 2022	Actual* FY 2023	Target* FY 2024	Target FY 2025
Maintenance cost per square foot	\$6.11	\$6.36	\$6.60	\$6.80
Cost per square foot-utilities	\$3.32	\$3.63	\$3.75	\$3.90
Facility operating cost per square foot	\$2.02	\$2.01	\$2.10	\$2.20

*Data from Municipal Center Fund

MUNICIPAL CENTER

★ Authorized Personnel

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

FY 2025 Budget Worksheets*

Account Number	Account Name	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 8 Months	FY 2025 Budget
DEPT 41810: MUNICIPAL CENTER						
110-41810-81481	CLOTHING AND UNIFORMS	-	-	-	-	720
110-41810-82410	UTILITIES - ELECTRIC	-	-	-	-	115,000
110-41810-82420	UTILITIES - WATER	-	-	-	-	15,500
110-41810-82430	UTILITIES - SEWER	-	-	-	-	5,000
110-41810-82440	UTILITIES - NATURAL/PROPANE GAS	-	-	-	-	31,000
110-41810-82501	SUBSCRIPTION-BASED IT ARRANGEMENTS (SBITAs)	-	-	-	-	2,500
110-41810-82599	OTHER PROFESSIONAL SERVICES	-	-	-	-	26,000
110-41810-82605	R/M - OFFICE MACHINERY AND EQUIPMENT	-	-	-	-	22,000
110-41810-82620	R/M - MACHINERY AND EQUIPMENT	-	-	-	-	26,500
110-41810-82650	R/M - GROUNDS	-	-	-	-	32,000
110-41810-82660	R/M - BUILDINGS	-	-	-	-	155,270
110-41810-82661	R/M - WINDOW AND CARPET CLEANING	-	-	-	-	1,500
110-41810-82662	R/M - TRASH REMOVAL	-	-	-	-	4,000
110-41810-82663	R/M - PAINTING	-	-	-	-	5,000
110-41810-82670	R/M - PLUMBING AND HVAC	-	-	-	-	65,000
110-41810-83100	OFFICE SUPPLIES AND MATERIALS	-	-	-	-	250
110-41810-83215	HOUSEHOLD AND JANITORIAL SUPPLIES	-	-	-	-	4,500
110-41810-83290	OTHER OPERATING SUPPLIES	-	-	-	-	3,300
110-41810-83299	SUNDRY	-	-	-	-	800
110-41810-83540	COMPUTER HARDWARE - NON CAPITAL	-	-	-	-	4,000
110-41810-85110	INSURANCE - BUILDING	-	-	-	-	19,095
110-41810-85130	INSURANCE - LIABILITY	-	-	-	-	5,000
110-41810-85240	RENT EXPENSE - MACHINERY AND EQUIPMENT	-	-	-	-	1,500
Total Expenditures		-	-	-	-	545,435

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 2022	Actual FY 2023	Budget FY 2024	YTD Actual FY 2024	Budget FY 2025
Personnel Services	\$ 745,048	\$ 851,634	\$ 953,885	\$ 573,340	\$ 1,031,210
Operating Expenditures	\$ 46,562	\$ 45,841	\$ 70,100	\$ 65,831	\$ 79,440
Total	\$ 791,610	\$ 897,475	\$ 1,023,985	\$ 639,171	\$ 1,110,650

Budget Comments

The FY 2025 budget reflects a 8.5% increase primarily related to the effect of the planned FY 2025 salary adjustments on related benefit costs reflected in this budget activity such as the employer match to the deferred compensation plan (\$40,020) and leave buy backs (\$11,000). Other changes in FY 2025 include a small increase for employee referral bonuses and an increase in dental reimbursement offset with a reduction in projected insurance privacy and network security premium costs.

Authorized Personnel

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

FY 2025 Budget Worksheets

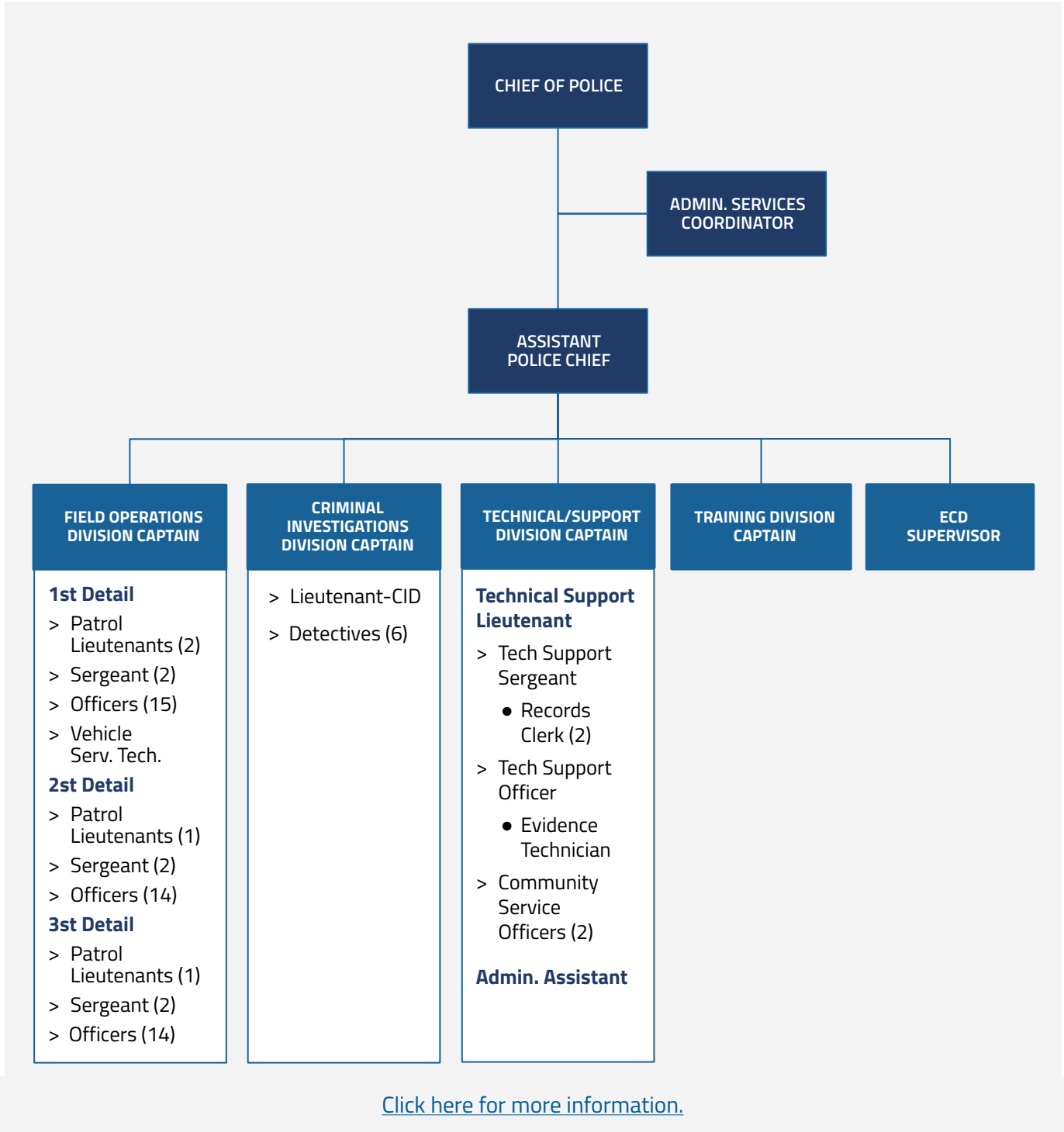
Account Number	Account Name	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 8 Months	FY 2025 Budget
DEPT 41990: INSURANCE OTHER BENEFITS						
110-41990-81205	REFERRAL BONUS	-	2,300	8,000	6,000	10,000
110-41990-81410	FICA (EMPLOYERS SHARE)	15,981	-	17,145	-	18,175
110-41990-81414	FLEXIBLE SPENDING ACCOUNT FEE	-	304	-	1,520	-
110-41990-81421	INSURANCE - DENTAL REIMBURSEMENT	67,959	135,802	125,000	87,375	145,000
110-41990-81424	INSURANCE - LONG TERM DISABILITY	47,423	48,746	50,000	35,880	50,000
110-41990-81441	EMPLOYER MATCH - 401K PLAN	372,631	405,588	452,015	299,558	492,035
110-41990-81450	BUY BACK - SICK LEAVE	52,546	68,555	82,500	46,483	87,000
110-41990-81455	ATTENDANCE BONUS PAY	12,300	13,700	15,000	-	15,000
110-41990-81456	BUY BACK - ANNUAL LEAVE	144,274	127,869	148,500	63,377	155,000
110-41990-81457	EDUCATION REIMBURSEMENT	15,001	33,045	35,000	20,605	35,000
110-41990-81460	UNEMPLOYMENT COMPENSATION	1,208	-	5,000	2,057	4,000
110-41990-81470	WORKER'S COMPENSATION	15,725	15,725	15,725	10,485	20,000
110-41990-85105	INSURANCE - PRIVACY AND NETWORK SECURITY	7,267	8,554	17,500	8,708	10,000
110-41990-85110	INSURANCE - BUILDING	-	-	-	3,268	4,475
110-41990-85120	INSURANCE - VEHICLE MACHINERY AND EQUIPMENT	3,523	3,400	1,600	606	-
110-41990-85130	INSURANCE - LIABILITY	35,052	33,367	50,000	53,149	63,965
110-41990-85140	INSURANCE - OFFICIAL SURETY BONDS	720	520	1,000	100	1,000
Total Expenditures		791,610	897,475	1,023,985	639,171	1,110,650



The page Intentionally left blank

POLICE DEPARTMENT

Organizational chart



POLICE DEPARTMENT

2024-2025 Non-Routine Work Plan

The Police Department proposes the following as its goals and objectives for the non-routine work plan for the 2024-2025 fiscal year.

1. Create an Internship Program

Internship programs have numerous benefits for both the intern and the organization the intern serves. At a time when recruiting is a challenge and community partnerships are imperative for the police department, we feel an internship program is overdue. Having the right person with the time to develop, implement, and manage an internship program has always been an obstacle. With the addition of an additional administrative person to our staff last year, we believe we have the right person and will find the time to make a successful internship program that will serve the police department for years to come. Our ideal intern would be a college student majoring in criminal justice or a related field of study. The intern would perform numerous duties within the police department such as assisting detectives with analysis of legal documents and building case files, assisting police staff at community events, monthly and yearly data analysis and reports, and assisting the patrol division with administrative tasks.

Target Date: March 31, 2025

2. Overhaul the Police Department's current system for extra duty employment

Currently, scheduling of extra duty employment is handled internally by police staff, but the city is not involved in payment for services. A gray area in our current system is whether officers would be covered by workers' compensation insurance if they were injured while working an extra duty assignment. After consulting with Public Entity Partners, the only method to ensure that officers are fully covered by workers' compensation is to handle every aspect of the extra duty assignment through the city. The city would begin collecting a fee from the extra duty employer to cover that added insurance and administrative cost. This review will assess the pros and cons of the department handling all aspects of the program or whether there are options to contract out scheduling, billing, fee collection, etc.

Target Date: September 30, 2024

3. Create a policy on the use of the Police Department's Community Room by groups or individuals outside the City of Brentwood

Since the opening of the new Police Department headquarters in 2021, we have received numerous requests from individuals and groups to use our community room. Currently we do not have a policy or guidelines on when and who can use this room. To ensure that we are being fair and equitable in allowing outside groups to use the room, we need to adopt a policy governing its use.

Target Date: December 31, 2025

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 2022	Actual FY 2023	Budget FY 2024	YTD Actual FY 2024	Budget FY 2025
Transfers	\$ 600,000	\$ 620,000	\$ 652,000	\$ 434,668	\$ 800,000
Personnel Services	\$ 7,664,432	\$ 7,898,226	\$ 8,971,000	\$ 5,364,852	\$ 9,424,650
Operating Expenditures	1,295,830	1,605,590	1,638,155	1,050,884	1,692,645
Capital Outlay	\$ 11,003	\$ -	\$ -	\$ -	\$ -
Total	\$ 9,571,265	\$ 10,123,816	\$ 11,261,155	\$ 6,850,404	\$ 11,917,295

Budget Comments & Performance Measures

The proposed budget for FY 2025 reflects an increase of 5.8%. Personnel Services is proposed to increase 5.1% as a result of the salary adjustments (and related benefits). Note that there are two authorized unbudgeted positions to be filled if sufficient qualified candidates are identified during the year. Full funding for these two positions, if filled, will be recognized in the FY 2026 budget.

Operating expenses in FY 2025 will increase primarily due to increased in the annual transfer to the Equipment Replacement Fund, (\$148,000). Other increases include cost of Body Cameras, (\$24,000), R/M Office Machinery and Equipment, (\$7,000) R/M of Motor Vehicles, (\$14,000), Fuel, (\$25,000) and increase in Liability Insurance cost (\$21,850) due to rate increase and the insuring of additional equipment.

Performance Measures	Actual FY 2022	Actual FY 2023	Target FY 2024	Target FY 2025
TIBRS Type "A" crimes per officer	23	19.1	22	22
Calls for service per officer	669	570	650	600
Percent of assigned cases solved	55%	45%	50%	50%

Authorized Personnel

Position / Title	Actual FY 2022	Actual FY 2023	Budget FY 2024	Budget FY 2025
ADMINISTRATIVE ASSISTANT	1	1	1	1
ADMINISTRATIVE SERVICES COORDINATOR	1	1	1	1
ASSISTANT POLICE CHIEF	1	1	1	1
CAPTAIN	4	4	4	4
DETECTIVE	6	6	6	6
ECD SUPERVISOR	1	1	1	1
EVIDENCE TECHNICIAN	0	1	1	1
LIEUTENANT	6	6	6	6
POLICE CHIEF	1	1	1	1
POLICE OFFICER	42	42	46	46
RECORDS CLERK I & II	2	2	2	2
SERGEANT	7	7	7	7
VEHICLE SERVICES TECHNICIAN I & II	1	1	1	1
Total Police	73	74	78	78

POLICE DEPARTMENT

FY 2025 Budget Worksheets

Account Number	Account Name	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 8 Months	FY 2025 Budget
DEPT 42100: POLICE						
110-42100-81110	SALARIES	4,861,237	4,957,309	5,955,735	3,471,325	6,267,610
110-42100-81120	SALARIES - OVERTIME	153,743	207,370	143,500	123,339	152,110
110-42100-81130	LONGEVITY PAY	33,680	45,720	43,440	42,060	45,780
110-42100-81140	SUPPLEMENT - PUBLIC SAFETY (STATE)	48,000	46,400	49,600	43,200	49,600
110-42100-81145	COMMUNICATION ALLOWANCE	33,931	33,710	36,240	22,640	36,480
110-42100-81150	SUPPLEMENT - LEGAL PAY	4,088	5,014	5,000	3,104	1,250
110-42100-81160	SUPPLEMENT - TRANSPORTATION	131,773	145,522	162,005	83,454	147,205
110-42100-81170	SUPPLEMENT - FTO	3,270	14,559	14,400	25,791	20,000
110-42100-81180	SUPPLEMENT - EMT	2,479	2,308	2,400	931	1,500
110-42100-81190	SUPPLEMENT - SHIFT DIFFERENTIAL	45,798	41,982	42,000	25,799	44,400
110-42100-81410	FICA (EMPLOYERS SHARE)	387,667	406,733	493,755	281,622	518,360
110-42100-81420	INSURANCE - HEALTH	831,315	842,550	853,785	491,663	876,250
110-42100-81422	INSURANCE - LIFE	17,422	16,810	18,620	11,506	19,110
110-42100-81425	RETIREMENT - HEALTH/LIFE	293,460	287,775	198,695	132,467	200,645
110-42100-81430	RETIREMENT - TCRS (LEGACY)	644,801	647,155	697,040	446,071	725,455
110-42100-81436	RETIREMENT - TCRS (HYBRID BASE)	22,182	35,733	50,750	36,502	77,395
110-42100-81442	EMPLOYER NONMATCHING CONTR-HYBRID DC 401	34,586	46,576	89,035	46,710	96,500
110-42100-81470	WORKER'S COMPENSATION	115,000	115,000	115,000	76,668	145,000
110-42100-81481	CLOTHING AND UNIFORMS	108,101	124,044	115,000	57,276	116,100
110-42100-82110	RENT EXPENSE - POSTAGE METER AND PO BOX	396	1,847	2,500	428	2,500
110-42100-82210	PRINTING PUBLICATIONS AND REPORTS	5,535	8,037	5,000	1,760	5,000
110-42100-82330	PERIODICAL SUBSCRIPTIONS	4,160	-	-	-	-
110-42100-82410	UTILITIES - ELECTRIC	-	9,177	-	5,884	9,600
110-42100-82450	COMMUNICATIONS	55,170	43,896	58,640	36,445	57,440
110-42100-82501	SUBSCRIPTION-BASED IT ARRANGEMENTS (SBITAs)	67,456	311,395	264,740	246,774	310,190
110-42100-82503	BODY CAMERAS	-	262,017	300,000	144,671	324,000
110-42100-82599	OTHER PROFESSIONAL SERVICES	122,246	73,321	55,000	20,180	33,000
110-42100-82605	R/M - OFFICE MACHINERY AND EQUIPMENT	51,604	20,034	17,350	9,482	24,350
110-42100-82610	R/M - MOTOR VEHICLES	132,281	121,913	100,000	98,075	114,000
110-42100-82620	R/M - MACHINERY AND EQUIPMENT	237,200	85,237	124,075	48,574	79,700
110-42100-82625	TIRES TUBES ETC	11,416	15,162	18,000	11,460	18,000
110-42100-82810	MEMBERSHIPS AND REGISTRATIONS	35,092	39,902	51,650	31,484	50,000
110-42100-82820	TRAVEL - CONFERENCE SCHOOLS AND TRAINING	49,122	27,829	50,000	19,392	50,000
110-42100-83100	OFFICE SUPPLIES AND MATERIALS	6,629	5,325	15,000	4,471	13,000
110-42100-83215	HOUSEHOLD AND JANITORIAL SUPPLIES	6,391	5,208	10,000	329	10,000
110-42100-83270	FIRE ARM SUPPLIES	86,884	74,118	104,200	68,968	104,200
110-42100-83275	TRAFFIC ENFORCEMENT SUPPLIES	3,439	3,173	5,000	4,650	5,000
110-42100-83290	OTHER OPERATING SUPPLIES	48,814	46,868	45,000	26,215	45,000
110-42100-83299	SUNDRY	16,585	20,782	10,000	10,693	12,500
110-42100-83310	FUEL	110,514	124,585	135,000	88,113	160,000
110-42100-83525	VEHICLE ACCESSORIES - NON CAPITAL	31,240	48,615	25,000	-	10,000
110-42100-83530	MACHINERY AND EQUIPMENT - NON CAPITAL	12,950	2,797	13,000	192	10,000

POLICE DEPARTMENT

FY 2025 Budget Worksheets

Account Number	Account Name	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 8 Months	FY 2025 Budget
110-42100-83535	OFFICE MACHINERY AND EQUIPMENT - NON CAPITAL	1,993	35	-	30	-
110-42100-83540	COMPUTER HARDWARE - NON CAPITAL	9,550	7,266	-	538	-
110-42100-83550	COMPUTER SOFTWARE - NON CAPITAL	630	-	-	-	-
110-42100-85110	INSURANCE - BUILDING	-	-	5,000	2,025	2,215
110-42100-85130	INSURANCE - LIABILITY	79,697	86,352	105,000	112,769	126,850
110-42100-85240	RENT EXPENSE - MACHINERY AND EQUIPMENT	735	-	4,000	-	-
110-42100-85960	OTHER FEES	-	36,655	-	6	-
110-42100-88930	TRANSFER TO EQUIPMENT REPLACEMENT FUND	600,000	620,000	652,000	434,668	800,000
110-42100-89530	MACHINERY AND EQUIPMENT - CAPITAL	984	-	-	-	-
110-42100-89560	MISCELLANEOUS TECHNOLOGY - CAPITAL	10,019	-	-	-	-
Total Expenditures		9,571,265	10,123,816	11,261,155	6,850,404	11,917,295



The page Intentionally left blank

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 2022	Actual FY 2023	Budget FY 2024	YTD Actual FY 2024	Budget FY 2025
Operating Expenditures	\$ 460,252	\$ 618,202	\$ 561,465	\$ 369,516	\$ 581,605
Total	\$ 460,252	\$ 618,202	\$ 561,465	\$ 369,516	\$ 581,605

★ Budget Comments & Performance Measures

The FY 2025 proposed budget is up 3.6% from FY 2024. Increases include R/M Office Machinery and Equipment (\$7,500), and R/M Machinery and Equipment (\$5,000) which covers ongoing maintenance agreements for equipment such as generators, air compressors, appliances, etc. There also is an increase (\$6,100) in trash removal to cover the high cost to properly dispose of waste from the firing range. These increases are partially offset by a decrease (\$5,000) in Other Professional Services.

Performance Measures	Actual FY 2022	Actual FY 2023	Target FY 2024	Target FY 2025
Maintenance cost per square foot	na	\$5.30	\$3.80	\$5.00
Cost per square foot-utilities	na	\$3.80	\$2.00	\$4.00
Facility operating cost per square foot	na	\$11.24	\$4.78	\$9.00

★ Authorized Personnel

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

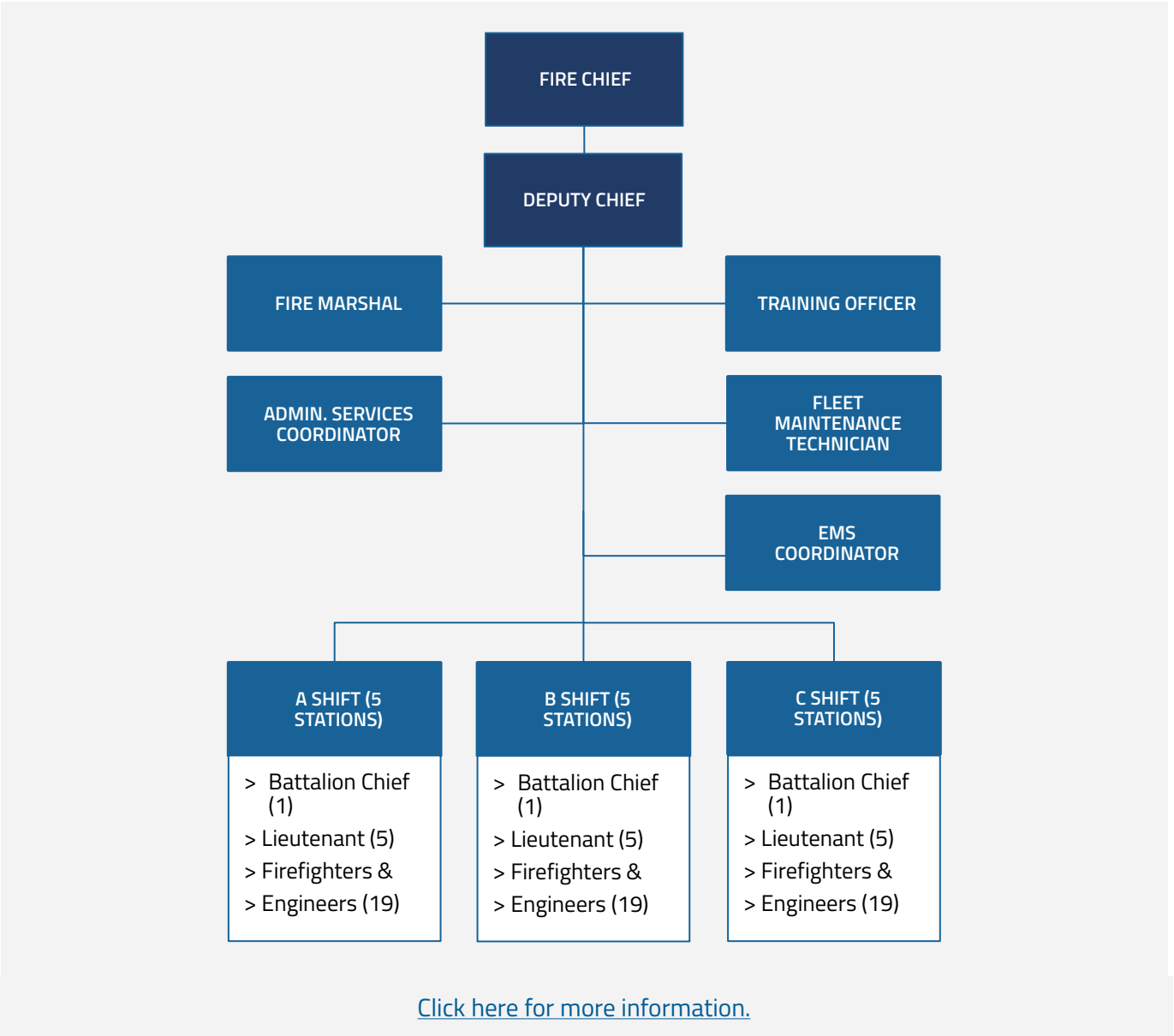
POLICE HEADQUARTERS

FY 2025 Budget Worksheets

Account Number	Account Name	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 8 Months	FY 2025 Budget
DEPT 42105: POLICE HEADQUARTERS						
110-42105-82410	UTILITIES - ELECTRIC	157,386	159,678	167,500	88,277	167,500
110-42105-82420	UTILITIES - WATER	20,095	16,183	24,000	24,834	24,000
110-42105-82430	UTILITIES - SEWER	1,014	1,472	1,300	983	1,300
110-42105-82440	UTILITIES - NATURAL/PROPANE GAS	33,322	31,968	30,000	16,622	30,000
110-42105-82450	COMMUNICATIONS	520	892	2,000	1,318	2,400
110-42105-82501	SUBSCRIPTION-BASED IT ARRANGEMENTS (SBITAs)	47,719	47,719	48,285	1,950	48,570
110-42105-82599	OTHER PROFESSIONAL SERVICES	1,087	6,180	22,000	1,894	17,000
110-42105-82605	R/M - OFFICE MACHINERY AND EQUIPMENT	205	3,554	8,500	12,844	16,000
110-42105-82620	R/M - MACHINERY AND EQUIPMENT	6,105	7,023	15,000	14,821	20,000
110-42105-82650	R/M - GROUNDS	35,923	68,782	35,000	28,247	35,000
110-42105-82660	R/M - BUILDINGS	95,112	114,937	100,000	84,866	100,000
110-42105-82662	R/M - TRASH REMOVAL	5,615	6,808	5,000	6,183	11,100
110-42105-82670	R/M - PLUMBING AND HVAC	6,871	90,339	45,380	30,186	45,380
110-42105-83100	OFFICE SUPPLIES AND MATERIALS	-	44	-	84	-
110-42105-83215	HOUSEHOLD AND JANITORIAL SUPPLIES	15,439	35,072	20,000	19,320	20,000
110-42105-83290	OTHER OPERATING SUPPLIES	5,971	2,192	5,000	2,021	5,000
110-42105-83299	SUNDRY	-	-	-	151	-
110-42105-83535	OFFICE MACHINERY AND EQUIPMENT - NON CAPITAL	2,496	-	-	-	-
110-42105-83565	FURNITURE AND FIXTURES - NON CAPITAL	-	-	-	279	-
110-42105-85110	INSURANCE - BUILDING	25,330	25,319	30,000	34,636	37,355
110-42105-85130	INSURANCE - LIABILITY	42	40	2,500	-	1,000
Total Expenditures		460,252	618,202	561,465	369,516	581,605

FIRE AND RESCUE DEPARTMENT

Organizational chart



FIRE AND RESCUE DEPARTMENT

2024-2025 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 2024-2025 fiscal year.

1. Research and evaluate software options that provide a practical and relevant methodology of conducting employee evaluations that is applicable and/or adaptable to all city departments (joint with HR)

Employee evaluations have long been a target for improvement in our organization. Through various conferences and peer discussions, we have identified that there are systems in the market that could greatly enhance our process and provide greater value to the employees and the organization. Ultimately, the goal is to enrich employee performance and job satisfaction by improving the way we evaluate and communicate job performance. If this system works well, we anticipate that it can be expanded to include other city departments. First quarter of FY 2025 will be used to evaluate various products and services in the marketplace. Next steps will involve identifying and purchasing the system that best meets our needs, implementing the new system, and final testing and training of supervisors.

Target Date: March 31, 2025

2. Prepare for an evaluation by Insurance Services Office (ISO)

ISO collects and evaluates information from communities in the United States on their structure fire suppression capabilities. This information is determines a community's Public Protection Classification (PPC), used by the insurance industry to determine home and business owners' property insurance premiums. Communities are generally rated every 3-4 years. Brentwood was last evaluated in 2017. Our re-evaluation was delayed by COVID, and then it was pushed by our regional representative knowing that we were bringing Station 5 on-line. We will have a site visit sometime in FY 2025. This involves updating numerous records and reports covering multiple years, completing a community risk assessment process, and working with the evaluator during an on-site assessment. During our last assessment in 2017 Brentwood achieved a Class 2 rating (on a scale of 1 to 10, with 1 being the best). This rating places our department, and community, in the top 3% nationwide. Our goal is to meet or exceed our previous performance during this assessment.

Target Date: June 30, 2025

3. Continue with next steps in the phasing-in of a comprehensive Traffic Signal Preemption System (joint project with Technology and Traffic Operations)

The Fire & Rescue Department, Technology, and Public Works Departments have been working on a joint non-routine goal to conduct a cost and feasibility study for improving the city's public safety traffic signal preemption system. Initial implementation of the proposed solution will begin in early FY 2025 and will include installation of required equipment at signalized intersection and corresponding equipment in all fire apparatus.

Target Date: January 31, 2025

FIRE AND RESCUE DEPARTMENT

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 2022	Actual FY 2023	Budget FY 2024	YTD Actual FY 2024	Budget FY 2025
Transfers	\$ 422,000	\$ 435,000	\$ 515,000	\$ 343,336	\$ 545,000
Personnel Services	\$ 7,738,727	\$ 8,486,033	\$ 9,538,155	\$ 6,158,673	\$ 10,342,045
Operating Expenditures	\$ 929,150	\$ 1,138,721	\$ 1,132,275	\$ 834,847	\$ 1,237,875
Capital Outlay	\$ 31,807	\$ 104,754	\$ 50,760	\$ 44,990	\$ 66,000
Total	9,121,684	10,164,508	11,236,190	7,381,846	12,190,920

Budget Comments & Performance Measures

The FY 2025 Fire and Rescue budget reflects an increase of 8.5% over FY 2024. Personnel Services reflects an increase of over \$0.8 million (or 8.4%) due to the proposed 6% salary adjustments and related benefits, the addition of a new EMS Coordinator position, a \$110,000 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. and full year funding of the three fighter positions budgeted for only six months in FY 2024.

Operating expenditures increased 8.2%. More significant decreases which helped offset increases in other accounts include a \$27,250 decrease in personal protective equipment since equipment was purchased last year for new hires and a \$15,000 decrease in vehicles line item for the purchase of equipment and graphics for two (2) vehicles purchased last year. Accounts that have budgeted increases due to inflation and higher cost of products and services include utilities (\$16,550), subscription based information technology arrangements (\$21,580), various repair and maintenance accounts (\$28,515), and fuel (\$12,000).

Non capital machinery and equipment increased \$18,745 for the purchase of vehicle graphics and exercise equipment at various stations. Capital equipment increased \$30,000 to purchase 3 RIT packs (\$15,000) and video laryngoscopes (\$15,000). The contribution to the Equipment Replacement Fund is increased by \$30,000 based on projected future replacement costs. The Capital Projects Fund and Equipment Replacement Fund budgets include funding for two vehicles (\$105,000) and various equipment (\$145,000 total) including extrication equipment, emergency bailout system, and a Cascade system for Station 1.

Performance Measures	Actual FY 2022	Actual FY 2023	Target FY 2024	Target FY 2025
Total response time at 90th percentile	9 min. 55 sec.	9 min. 17 sec.	9 min. 0 sec.	9 min. 0 sec.
Property loss	\$2,509,599	\$2,535,010	\$2,000,000	\$2,000,000
Property saved	\$29,848,601	\$41,146,520	\$30,000,000	\$40,000,000

FIRE AND RESCUE DEPARTMENT

★ Authorized Personnel

Position / Title	Actual FY 2022	Actual FY 2023	Budget FY 2024	Budget FY 2025
ADMINISTRATIVE SERVICES COORDINATOR	1	1	1	1
BATTALION CHIEF	3	3	3	3
DEPUTY FIRE CHIEF	1	1	1	1
FIRE CHIEF	1	1	1	1
FIRE MARSHAL	1	1	1	1
FIRE TRAINING OFFICER	1	1	1	1
FIREFIGHTER & FIRE ENGINEER/DRIVER	54	51	57	57
LIEUTENANT	13	16	16	17
Total Fire And Rescue	75	75	81	82

FY 2025 Budget Worksheets

Account Number	Account Name	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 8 Months	FY 2025 Budget
DEPT 42200: FIRE AND RESCUE						
110-42200-81110	SALARIES	4,769,774	5,126,195	6,049,280	3,768,685	6,539,940
110-42200-81111	SALARIES - PART TIME	17,201	21,762	19,800	12,768	20,990
110-42200-81115	SALARIES - OTHER	291,375	383,926	325,000	288,064	435,000
110-42200-81120	SALARIES - OVERTIME	25,984	32,103	33,000	38,753	34,980
110-42200-81130	LONGEVITY PAY	28,680	43,800	47,580	47,100	46,500
110-42200-81140	SUPPLEMENT - PUBLIC SAFETY (STATE)	53,600	56,000	58,400	55,200	58,400
110-42200-81145	COMMUNICATION ALLOWANCE	4,930	5,280	5,520	3,290	6,000
110-42200-81160	SUPPLEMENT - TRANSPORTATION	-	40,270	42,750	26,400	41,000
110-42200-81165	SUPPLEMENT - CDL	-	-	-	846	2,000
110-42200-81170	SUPPLEMENT - FTO	2,194	3,270	2,500	3,250	2,500
110-42200-81180	SUPPLEMENT - EMT	193,773	268,544	312,870	173,910	330,000
110-42200-81410	FICA (EMPLOYERS SHARE)	398,437	450,850	501,970	328,339	572,625
110-42200-81420	INSURANCE - HEALTH	826,870	842,550	909,955	573,186	921,190
110-42200-81422	INSURANCE - LIFE	17,687	18,340	19,845	12,648	20,090
110-42200-81425	RETIREMENT - HEALTH/LIFE	295,477	289,710	211,765	141,177	210,930
110-42200-81430	RETIREMENT - TCRS (LEGACY)	653,774	704,570	732,370	505,374	760,100
110-42200-81436	RETIREMENT - TCRS (HYBRID BASE)	30,346	51,404	58,290	48,612	105,470
110-42200-81442	EMPLOYER NONMATCHING CONTR-HYBRID DC 401	46,400	65,234	102,260	61,071	124,330
110-42200-81470	WORKER'S COMPENSATION	82,225	82,225	105,000	70,000	110,000
110-42200-81481	CLOTHING AND UNIFORMS	60,912	42,474	57,500	33,348	60,000
110-42200-81482	PERSONAL PROTECTIVE EQUIPMENT	27,416	114,044	106,250	76,593	79,000
110-42200-82110	RENT EXPENSE - POSTAGE METER AND PO BOX	336	254	400	321	400
110-42200-82210	PRINTING PUBLICATIONS AND REPORTS	143	1,956	1,000	787	2,000
110-42200-82410	UTILITIES - ELECTRIC	9,178	18,491	18,000	14,337	22,000
110-42200-82420	UTILITIES - WATER	1,514	1,233	2,500	9,866	14,000
110-42200-82430	UTILITIES - SEWER	1,081	1,151	1,750	1,283	1,800
110-42200-82440	UTILITIES - NATURAL/PROPANE GAS	2,183	4,554	3,500	3,196	4,500
110-42200-82450	COMMUNICATIONS	7,587	12,885	12,300	8,177	14,750

FIRE AND RESCUE DEPARTMENT

FY 2025 Budget Worksheets

Account Number	Account Name	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 8 Months	FY 2025 Budget
110-42200-82501	SUBSCRIPTION-BASED IT ARRANGEMENTS (SBITAs)	6,369	75,530	144,460	90,173	166,040
110-42200-82511	COVID-19	691	-	-	-	-
110-42200-82599	OTHER PROFESSIONAL SERVICES	20,898	16,508	17,500	9,566	17,500
110-42200-82605	R/M - OFFICE MACHINERY AND EQUIPMENT	65,342	2,506	4,040	2,086	4,000
110-42200-82610	R/M - MOTOR VEHICLES	195,682	212,913	180,000	120,482	180,000
110-42200-82620	R/M - MACHINERY AND EQUIPMENT	40,665	34,801	27,500	45,709	46,500
110-42200-82625	TIRES TUBES ETC	12,711	25,343	20,000	19,569	20,000
110-42200-82650	R/M - GROUNDS	3,024	284	5,000	132	8,000
110-42200-82660	R/M - BUILDINGS	7,658	18,076	15,000	3,137	20,820
110-42200-82662	R/M - TRASH REMOVAL	881	2,916	2,265	2,062	3,000
110-42200-82670	R/M - PLUMBING AND HVAC	8,650	295	5,000	754	5,000
110-42200-82810	MEMBERSHIPS AND REGISTRATIONS	42,697	45,977	47,235	35,612	49,855
110-42200-82820	TRAVEL - CONFERENCE SCHOOLS AND TRAINING	26,637	42,641	37,300	34,420	48,550
110-42200-83100	OFFICE SUPPLIES AND MATERIALS	8,436	6,701	6,000	4,399	6,000
110-42200-83215	HOUSEHOLD AND JANITORIAL SUPPLIES	16,770	21,014	13,000	12,046	15,000
110-42200-83240	MEDICAL SUPPLIES	18,706	26,595	27,800	28,468	29,700
110-42200-83290	OTHER OPERATING SUPPLIES	40,840	35,303	24,950	22,515	24,000
110-42200-83299	SUNDRY	13,872	21,799	15,000	17,776	22,000
110-42200-83310	FUEL	48,212	59,331	60,000	39,349	72,000
110-42200-83530	MACHINERY AND EQUIPMENT - NON CAPITAL	58,885	74,879	73,125	28,185	91,870
110-42200-83535	OFFICE MACHINERY AND EQUIPMENT - NON CAPITAL	1,836	1,539	250	5,368	2,500
110-42200-83540	COMPUTER HARDWARE - NON CAPITAL	1,750	40	10,600	6,081	5,400
110-42200-83550	COMPUTER SOFTWARE - NON CAPITAL	649	8,321	-	-	-
110-42200-83560	MISCELLANEOUS TECHNOLOGY - NON CAPITAL	13,595	-	-	-	-
110-42200-83565	FURNITURE AND FIXTURES - NON CAPITAL	1,784	5,160	5,000	3,960	2,000
110-42200-84400	COMMUNITY EDUCATION	16,774	19,877	21,250	16,387	21,280
110-42200-85110	INSURANCE - BUILDING	1,188	4,249	12,000	13,120	16,105
110-42200-85120	INSURANCE - VEHICLE MACHINERY AND EQUIPMENT	863	917	7,300	1,705	-
110-42200-85130	INSURANCE - LIABILITY	42,735	40,765	47,500	57,094	62,305
110-42200-85210	RENT EXPENSE - HYDRANT	100,000	100,000	100,000	66,664	100,000
110-42200-85240	RENT EXPENSE - MACHINERY AND EQUIPMENT	-	95	-	117	-
110-42200-85960	OTHER FEES	-	37,304	-	3	-
110-42200-88930	TRANSFER TO EQUIPMENT REPLACEMENT FUND	422,000	435,000	515,000	343,336	545,000
110-42200-89520	VEHICLES - CAPITAL	-	47,410	15,000	10,421	-
110-42200-89530	MACHINERY AND EQUIPMENT - CAPITAL	31,807	57,344	35,760	34,569	66,000
Total Expenditures		9,121,684	10,164,508	11,236,190	7,381,846	12,190,920



The page Intentionally left blank

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 2022	Actual FY 2023	Budget FY 2024	YTD Actual FY 2024	Budget FY 2025
Operating Expenditures	\$ 86,956	\$ 74,337	\$ 84,150	\$ 63,912	\$ 107,485
Capital Outlay	\$ 7,280	\$ 6,650	\$ 5,000	\$ -	\$ -
Total	\$ 94,236	\$ 80,987	\$ 89,150	\$ 63,912	\$ 107,485

Budget Comments & Performance Measures

This budget provides for utilities, grounds and building maintenance of the facility. The FY 2025 appropriations are up 3.6% compared to FY 2024. This increase is primarily due to increase in R/M Office Machinery and Equipment (\$7,500), R/M Machinery and Equipment (\$5,000), and Trash Removal (\$1,600), an expected increase in planned purchases of Computer Hardware and smaller machinery and equipment items to upgrade the community room functionality, and an increase in Insurance - Building, (\$7,355). These increases are offset by a decrease in Other Professional Services, (\$5,000) and Insurance Liability, (\$1,500).

Performance Measures	Actual FY 2022	Actual FY 2023	Target FY 2024	Target FY 2025
Maintenance cost per square foot	\$3.74	\$3.12	\$3.25	\$3.00
Cost per square foot-utilities	\$1.95	\$2.00	\$1.75	\$1.95
Facility operating cost per square foot	\$8.07	\$6.94	\$6.50	\$6.50

Authorized Personnel

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

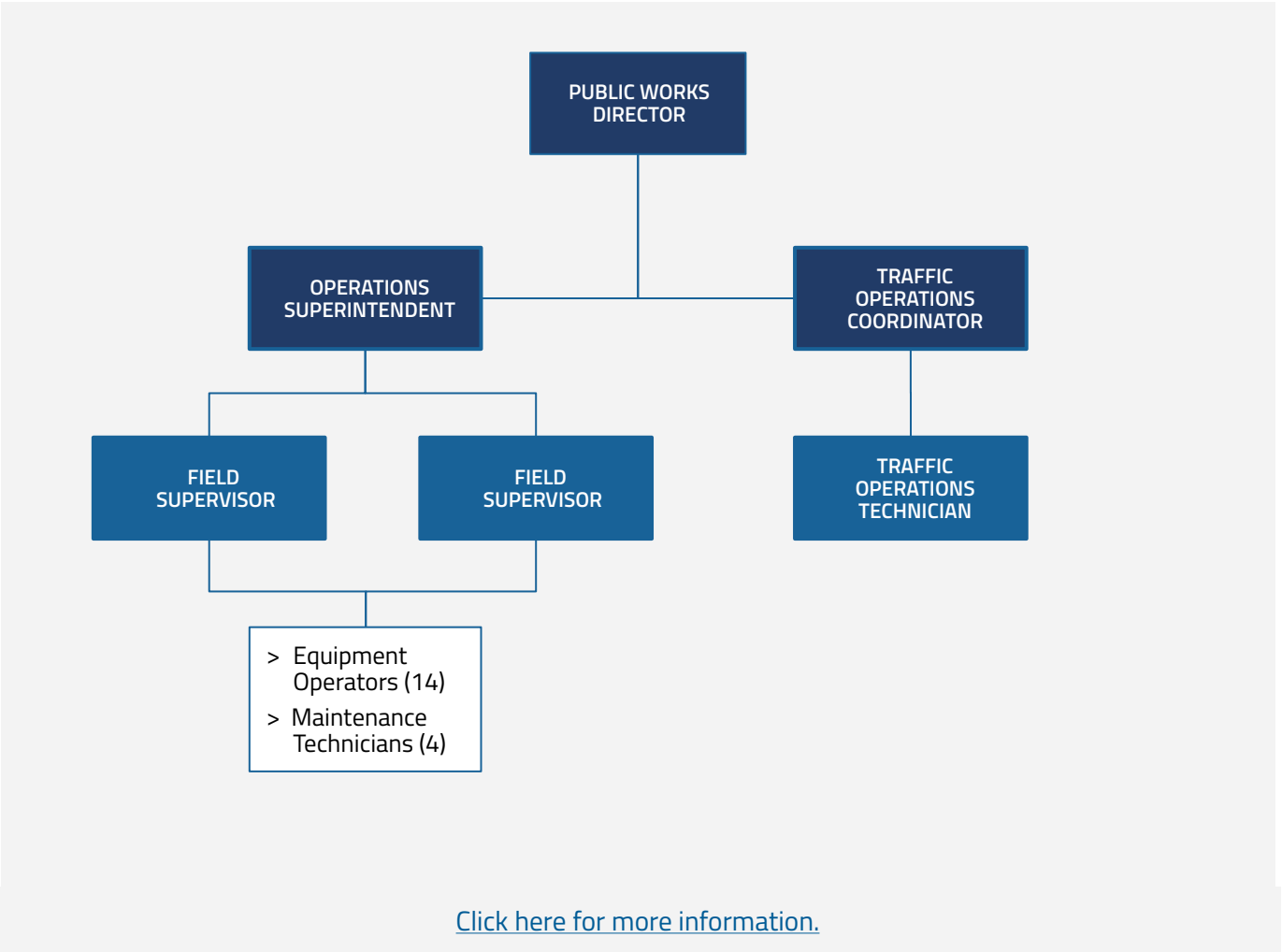
SAFETY CENTER EAST

FY 2025 Budget Worksheets

Account Number	Account Name	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 8 Months	FY 2025 Budget
DEPT 42210: BRENTWOOD SAFETY CENTER EAST						
110-42210-82410	UTILITIES - ELECTRIC	15,676	16,817	17,500	9,609	17,500
110-42210-82420	UTILITIES - WATER	1,837	1,582	2,200	1,694	2,200
110-42210-82430	UTILITIES - SEWER	654	482	800	379	800
110-42210-82440	UTILITIES - NATURAL/PROPANE GAS	4,599	4,560	2,750	1,960	2,750
110-42210-82450	COMMUNICATIONS	68	-	-	-	-
110-42210-82501	SUBSCRIPTION-BASED IT ARRANGEMENTS (SBITAs)	-	-	-	254	1,280
110-42210-82599	OTHER PROFESSIONAL SERVICES	213	-	250	-	250
110-42210-82605	R/M - OFFICE MACHINERY AND EQUIPMENT	2,970	1,991	4,000	1,736	4,000
110-42210-82620	R/M - MACHINERY AND EQUIPMENT	5,158	8,261	5,000	19,218	14,000
110-42210-82650	R/M - GROUNDS	16,691	6,508	16,000	5,625	16,000
110-42210-82660	R/M - BUILDINGS	17,583	12,887	12,000	10,242	14,000
110-42210-82662	R/M - TRASH REMOVAL	1,753	2,140	1,500	1,806	3,100
110-42210-82670	R/M - PLUMBING AND HVAC	5,592	1,043	4,000	270	4,000
110-42210-83100	OFFICE SUPPLIES AND MATERIALS	253	12	250	-	250
110-42210-83215	HOUSEHOLD AND JANITORIAL SUPPLIES	3,836	4,305	4,000	2,262	4,000
110-42210-83290	OTHER OPERATING SUPPLIES	1,501	2,239	1,500	522	1,500
110-42210-83299	SUNDRY	698	802	250	587	500
110-42210-83530	MACHINERY AND EQUIPMENT - NON CAPITAL	1,841	6,749	7,000	271	3,800
110-42210-83535	OFFICE MACHINERY AND EQUIPMENT - NON CAPITAL	2,015	-	-	-	-
110-42210-83540	COMPUTER HARDWARE - NON CAPITAL	-	-	-	1,700	9,780
110-42210-85110	INSURANCE - BUILDING	3,902	3,914	5,000	5,423	6,775
110-42210-85130	INSURANCE - LIABILITY	46	45	150	-	1,000
110-42210-85240	RENT EXPENSE - MACHINERY AND EQUIPMENT	70	-	-	354	-
110-42210-89530	MACHINERY AND EQUIPMENT - CAPITAL	7,280	6,650	5,000	-	-
Total Expenditures		94,236	80,987	89,150	63,912	107,485

PUBLIC WORKS DEPARTMENT

Organizational chart



PUBLIC WORKS DEPARTMENT**2024-2025 Non-Routine Work Plan**

The Public Works Department proposes the following as its goals and objectives for the non-routine work plan for the 2024-2025 fiscal year

1. Pavement Preservation Options Research and Development

The Public Works Department maintains more than 550 lane miles of pavement throughout the city, that number has continued to grow each of the last several years through formally accepting newly developed streets. The City's pavement is collectively the most valuable asset that the city manages. While the annual Street Resurfacing budget has increased by approximately \$100,000/year, that amount has only helped to keep up with inflation. Public Works will perform its first pavement preservation application of Reclamite in the spring of 2024. However, staff would like to continue researching options for a broader pavement preservation program. Options may include rubberized crack fill, HA5, slurry seal, fog seal, micro-paving, and potentially a new and more efficient approach to handling small asphalt patches. Once additional research has been conducted, a presentation will be made to the City Commission for guidance on the various options to help preserve our pavement and reduce the overall growing maintenance liability.

Target Date: March 2025

2. Pre-Wetting/Anti-Icing Program Development

Over the past few years, Brentwood has experienced some heavy and longer lasting snow and ice events than has been historically typical for the area. The Public Works Department plans to study the cost benefit of potential improvements to handling of snow and ice through the addition of a liquid storage tank and mixing system for the addition of carbohydrates to our rock salt. Additionally, there is an opportunity to evaluate the benefits of building a brine maker and application skid to be mounted in an existing truck for pretreatment of specific areas of the city ahead of a forecasted snow and ice event.

Target Date: March 20245

3. Emergency Preemption (Joint Effort) continued from FY 2024

The Fire & Rescue Department, Technology, and Public Works Departments have been working on a joint non-routine goal to conduct a cost and feasibility study for improving the city's public safety traffic signal preemption system. Initial implementation of the proposed solution will begin in early FY 2025 and will include installation of required equipment at signalized intersection and corresponding equipment in all fire apparatus.

Target Date: January 20245

PUBLIC WORKS DEPARTMENT

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 2022	Actual FY 2023	Budget FY 2024	YTD Actual FY 2024	Budget FY 2025
Transfers	\$ 276,500	\$ 310,000	\$ 375,000	\$ 250,000	\$ 390,000
Personnel Services	\$ 1,740,203	\$ 1,784,710	\$ 2,094,660	\$ 1,197,316	\$ 2,206,490
Operating Expenditures	\$ 1,719,594	\$ 1,715,709	\$ 1,834,045	\$ 1,107,368	\$ 1,903,195
Capital Outlay	\$ -	\$ 64,848	\$ 46,960	\$ 37,830	\$ 36,610
Total	\$ 3,736,297	\$ 3,875,267	\$ 4,350,665	\$ 2,592,514	\$ 4,536,295

Budget Comments & Performance Measures

The FY 2025 budget for Public Works is up 4.3% compared to FY 2024, due to salary adjustments (and related benefits). As with other City departments, no increase is proposed for the per employee health insurance or TCRS retirement contribution rates. Note that the budget also provides for the reclassification of an existing Maintenance Worker position to a second Field Supervisor position.

Operating Expenditures increased 3.27%, mostly due to increases in Asphalt and Asphalt Filler (\$10,000), R/M Grounds (\$18,000), the inclusion of a budget amount for Storm Damage Removal (\$10,000), small equipment purchases (\$10,160), increase in Liability Insurance rate and insured equipment (\$8,705), and an increase to the Equipment Replacement Fund Transfer (\$15,000).

Performance Measures	Actual FY 2022	Actual FY 2023	Target FY 2024	Target FY 2025
Work orders completed within two weeks	98%	98%	98%	98%
Percent of roadway sections rated in good or excellent condition	95%	95%	95%	94%
Average response time for citizen generated service requests for roadway hazard removal (hours)	1.5 or less	1.5 or less	1.5 or less	1.5 or less

Authorized Personnel

Position / Title	Actual FY 2022	Actual FY 2023	Budget FY 2024	Budget FY 2025
EQUIPMENT OPERATOR I, II & III	14	14	14	14
FIELD SUPERVISOR	1	1	1	2
MAINTENANCE TECHNICIAN	5	5	5	4
OPERATIONS SUPERINTENDENT	1	1	1	1
PUBLIC WORKS DIRECTOR	1	1	1	1
Total Public Works	22	22	22	22

PUBLIC WORKS DEPARTMENT

FY 2025 Budget Worksheets

Account Number	Account Name	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 8 Months	FY 2025 Budget
DEPT 43120: PUBLIC WORKS						
110-43120-81110	SALARIES	1,071,738	1,054,374	1,296,560	721,288	1,378,215
110-43120-81111	SALARIES - PART TIME	3,952	17,807	18,000	24,107	19,080
110-43120-81120	SALARIES - OVERTIME	61,734	38,451	70,935	26,417	75,190
110-43120-81130	LONGEVITY PAY	6,480	9,360	8,040	7,440	8,340
110-43120-81145	COMMUNICATION ALLOWANCE	1,920	1,920	1,920	1,280	1,920
110-43120-81160	SUPPLEMENT - TRANSPORTATION	-	32,862	37,800	21,846	39,200
110-43120-81165	SUPPLEMENT - CDL	-	31,234	42,005	24,079	44,005
110-43120-81185	SUPPLEMENT - CHIPPER ALLOWANCE	469	1,049	2,500	60	1,000
110-43120-81410	FICA (EMPLOYERS SHARE)	84,077	87,731	113,050	61,212	119,870
110-43120-81420	INSURANCE - HEALTH	247,150	247,150	247,150	146,339	247,150
110-43120-81422	INSURANCE - LIFE	5,080	4,692	5,390	3,182	5,390
110-43120-81425	RETIREMENT - HEALTH/LIFE	88,440	84,980	57,515	38,347	56,590
110-43120-81430	RETIREMENT - TCRS (LEGACY)	92,200	89,618	94,960	57,187	93,855
110-43120-81436	RETIREMENT - TCRS (HYBRID BASE)	7,837	11,525	12,525	10,685	22,505
110-43120-81442	EMPLOYER NONMATCHING CONTR-HYBRID DC 401	16,126	18,957	31,310	17,179	36,180
110-43120-81470	WORKER'S COMPENSATION	53,000	53,000	55,000	36,668	58,000
110-43120-81481	CLOTHING AND UNIFORMS	29,727	29,653	30,000	19,790	33,000
110-43120-82210	PRINTING PUBLICATIONS AND REPORTS	29	995	1,500	613	1,500
110-43120-82270	LANDFILL FEE	132,398	112,550	115,000	60,695	120,000
110-43120-82410	UTILITIES - ELECTRIC	367	381	400	256	400
110-43120-82450	COMMUNICATIONS	3,089	3,189	4,680	1,861	4,680
110-43120-82501	SUBSCRIPTION-BASED IT ARRANGEMENTS (SBITAs)	336	32,848	22,750	24,432	26,250
110-43120-82599	OTHER PROFESSIONAL SERVICES	34,963	12,064	22,500	14,490	22,500
110-43120-82605	R/M - OFFICE MACHINERY AND EQUIPMENT	23,250	551	1,500	1,600	1,500
110-43120-82610	R/M - MOTOR VEHICLES	30,949	48,916	56,000	28,668	56,000
110-43120-82620	R/M - MACHINERY AND EQUIPMENT	58,307	62,767	64,100	22,713	60,000
110-43120-82625	TIRES TUBES ETC	23,063	12,903	13,500	13,132	16,000
110-43120-82639	R/M - MINOR ROAD REPAIRS	20,804	11,581	50,000	29,856	40,000
110-43120-82640	R/M - ROADS AND STREETS	800,000	800,000	800,000	436,033	800,000
110-43120-82643	SIGNS SALT STRIPING AND SUPPLIES	98,453	121,506	130,000	49,503	130,000
110-43120-82644	GUARD RAILS AND POSTS	15,910	-	5,000	63,935	10,000
110-43120-82646	CRUSHED STONE	549	1,310	8,000	-	8,000
110-43120-82647	ASPHALT AND ASPHALT FILLER	6,944	3,420	6,000	6,337	16,000
110-43120-82650	R/M - GROUNDS	58,547	56,725	65,000	40,430	83,000
110-43120-82655	R/M - RIGHT OF WAY MOWING	234,082	255,992	275,000	167,993	280,500
110-43120-82680	STORM DAMAGE REMOVAL	-	-	-	4,500	10,000
110-43120-82810	MEMBERSHIPS AND REGISTRATIONS	2,175	3,884	5,980	2,214	2,180
110-43120-82820	TRAVEL - CONFERENCE SCHOOLS AND TRAINING	5,581	2,002	3,300	1,757	3,600
110-43120-83100	OFFICE SUPPLIES AND MATERIALS	-	729	-	746	500
110-43120-83290	OTHER OPERATING SUPPLIES	32,170	25,820	28,000	21,532	28,000
110-43120-83299	SUNDRY	1,789	2,709	2,500	1,983	2,500
110-43120-83310	FUEL	78,511	79,774	86,000	53,854	90,000

PUBLIC WORKS DEPARTMENT

FY 2025 Budget Worksheets

Account Number	Account Name	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 8 Months	FY 2025 Budget
110-43120-83530	MACHINERY AND EQUIPMENT - NON CAPITAL	2,771	9,024	14,035	10,861	24,195
110-43120-83535	OFFICE MACHINERY AND EQUIPMENT - NON CAPITAL	25	220	1,900	198	250
110-43120-83540	COMPUTER HARDWARE - NON CAPITAL	-	1,232	2,100	1,410	1,500
110-43120-83550	COMPUTER SOFTWARE - NON CAPITAL	99	-	-	-	200
110-43120-83565	FURNITURE AND FIXTURES - NON CAPITAL	-	709	-	213	2,000
110-43120-85110	INSURANCE - BUILDING	-	-	-	-	2,135
110-43120-85120	INSURANCE - VEHICLE MACHINERY AND EQUIPMENT	1,464	1,452	1,200	699	-
110-43120-85130	INSURANCE - LIABILITY	22,225	12,637	15,600	22,547	24,305
110-43120-85240	RENT EXPENSE - MACHINERY AND EQUIPMENT	1,017	470	2,500	2,514	2,500
110-43120-85960	OTHER FEES	-	7,696	-	3	-
110-43120-88930	TRANSFER TO EQUIPMENT REPLACEMENT FUND	276,500	310,000	375,000	250,000	390,000
110-43120-89520	VEHICLES - CAPITAL	-	39,794	-	-	-
110-43120-89530	MACHINERY AND EQUIPMENT - CAPITAL	-	25,054	46,960	37,830	36,610
Total Expenditures		3,736,297	3,875,267	4,350,665	2,592,514	4,536,295



The page Intentionally left blank

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 2022	Actual FY 2023	Budget FY 2024	YTD Actual FY 2024	Budget FY 2025
Operating Expenditures	\$ 69	\$ 942	\$ -	\$ 849	\$ 1,500
Capital Outlay	\$ 44,630	\$ 49,054	\$ 50,000	\$ 6,654	\$ 50,000
Total	\$ 44,699	\$ 49,996	\$ 50,000	\$ 7,503	\$ 51,500

Budget Comments & Performance Measures

In FY 2025, funding of \$51,500, an increase of (\$1,500) over FY 2024 to cover the cost of rental equipment used for smaller stormwater projects. 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 \$950,000 to fund further engineering analysis of potential 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.

Performance Measures	Actual FY 2022	Actual FY 2023	Target FY 2024	Target FY 2025
Percent of outlet ditches cleaned annually	4%	4%	4%	4%
Percent of time storm drain system operates as designed for storm events	93%	94%	94%	95%

Authorized Personnel

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

FY 2025 Budget Worksheets

Account Number	Account Name	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 8 Months	FY 2025 Budget
DEPT 43150: STORM DRAINAGE						
110-43150-82540	ARCHITECT ENGINEERING AND LANDSCAPING SERVICES	69	-	-	-	-
110-43150-85240	RENT EXPENSE - MACHINERY AND EQUIPMENT	-	942	-	849	1,500
110-43150-89440	SUBDIVISION IMPROVEMENTS	44,630	49,054	50,000	6,654	50,000
Total Expenditures		44,699	49,996	50,000	7,503	51,500



The page Intentionally left blank

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 2022	Actual FY 2023	Budget FY 2024	YTD Actual FY 2024	Budget FY 2025
Operating Expenditures	\$ 418,564	\$ 424,682	\$ 213,000	\$ 132,601	\$ 216,965
Total	\$ 418,564	\$ 424,682	\$ 213,000	\$ 132,601	\$ 216,965

Budget Comments & Performance Measures

The FY 2025 budget reflects a decrease of \$35,000 in electric utility charges due to a budget change to begin tracking streetlight system repair and maintenance costs that are the City's responsibility in a separate R/M Machinery and Equipment line item (\$40,000).

Performance Measures	Actual FY 2022	Actual FY 2023	Target FY 2024	Target FY 2025
Percent of street lights repaired within ten (10) days of being reported	25%	35%	80%	50%

Authorized Personnel

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

FY 2025 Budget Worksheets

Account Number	Account Name	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 8 Months	FY 2025 Budget
DEPT 43160: STREET LIGHTING						
110-43160-82410	UTILITIES - ELECTRIC	418,564	424,682	210,000	112,910	175,000
110-43160-82620	R/M - MACHINERY AND EQUIPMENT	-	-	-	18,830	40,000
110-43160-85110	INSURANCE - BUILDING	-	-	3,000	861	1,965
Total Expenditures		418,564	424,682	213,000	132,601	216,965



The page Intentionally left blank

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 Police Department Headquarters. 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 2022	Actual FY 2023	Budget FY 2024	YTD Actual FY 2024	Budget FY 2025
Transfers	\$ 16,000	\$ 16,500	\$ 17,000	\$ 11,336	\$ 18,000
Personnel Services	\$ 203,470	\$ 247,103	\$ 263,495	\$ 169,957	\$ 278,830
Operating Expenditures	\$ 153,935	\$ 205,625	\$ 218,170	\$ 138,788	\$ 223,495
Capital Outlay	\$ -	\$ 6,250	\$ 24,995	\$ -	\$ -
Total	\$ 373,405	\$ 475,478	\$ 523,660	\$ 320,081	\$ 520,325

★ Budget Comments & Performance Measures

The FY 2025 budget shows a decrease of 0.6% over FY 2024. Personnel Services are budgeted at a 5.8% increase over FY 2024, due to salary adjustments (and related benefits). As with other City departments with personnel, no increase is proposed for the per employee health insurance or TCRS retirement contribution rates.

FY 2025 one-time purchases in the operating expenditures included fiber optic cable connectors (\$10,140) and 6 signal monitor units (MMU's) (\$6,780). Increases in various operating expense line items are partially offset by a reduction in capital equipment expenditures, which are being funded in the Capital Projects Fund for FY 2025.

The Capital Projects Fund includes \$410,000 for various traffic signal equipment upgrades including replacement CCTV cameras 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.

Performance Measures	Actual FY 2022	Actual FY 2023	Target FY 2024	Target FY 2025
Percent of traffic signals repaired within 24 hours of being reported	100%	100%	100%	100%

★ Authorized Personnel

Position / Title	Actual FY 2022	Actual FY 2023	Budget FY 2024	Budget FY 2025
TRAFFIC OPERATIONS COORDINATOR	1	1	1	1
TRAFFIC OPERATIONS TECHNICIAN	1	1	1	1
Total Traffic Signalization	2	2	2	2

TRAFFIC SIGNALIZATION

FY 2025 Budget Worksheets

Account Number	Account Name	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 8 Months	FY 2025 Budget
DEPT 43165: TRAFFIC SIGNALIZATION						
110-43165-81110	SALARIES	126,360	151,689	169,710	106,037	181,325
110-43165-81120	SALARIES - OVERTIME	17,803	21,779	19,250	13,519	20,405
110-43165-81130	LONGEVITY PAY	760	2,700	2,820	2,820	2,940
110-43165-81145	COMMUNICATION ALLOWANCE	1,100	1,200	1,200	800	1,200
110-43165-81160	SUPPLEMENT - TRANSPORTATION	-	2,000	2,000	1,231	2,000
110-43165-81165	SUPPLEMENT - CDL	-	1,923	2,000	1,308	2,000
110-43165-81410	FICA (EMPLOYERS SHARE)	11,061	13,967	15,070	9,737	16,055
110-43165-81420	INSURANCE - HEALTH	22,470	22,470	22,470	15,004	22,470
110-43165-81422	INSURANCE - LIFE	408	490	490	326	490
110-43165-81425	RETIREMENT - HEALTH/LIFE	8,040	7,725	5,230	3,486	5,145
110-43165-81430	RETIREMENT - TCRS (LEGACY)	13,422	21,160	23,255	15,689	24,800
110-43165-81436	RETIREMENT - TCRS (HYBRID BASE)	669	-	-	-	-
110-43165-81442	EMPLOYER NONMATCHING CONTR-HYBRID DC 401	1,377	-	-	-	-
110-43165-81481	CLOTHING AND UNIFORMS	-	586	800	-	1,000
110-43165-82110	RENT EXPENSE - POSTAGE METER AND PO BOX	-	97	-	68	-
110-43165-82210	PRINTING PUBLICATIONS AND REPORTS	-	26	200	26	200
110-43165-82410	UTILITIES - ELECTRIC	24,512	19,881	22,050	15,090	22,050
110-43165-82450	COMMUNICATIONS	15,231	15,452	18,000	16,143	19,100
110-43165-82501	SUBSCRIPTION-BASED IT ARRANGEMENTS (SBITAs)	-	595	11,325	10,779	23,895
110-43165-82570	TRAFFIC ENGINEERING SERVICES	-	-	20,000	-	15,000
110-43165-82605	R/M - OFFICE MACHINERY AND EQUIPMENT	596	-	500	-	500
110-43165-82610	R/M - MOTOR VEHICLES	8,489	2,438	3,800	2,865	5,200
110-43165-82620	R/M - MACHINERY AND EQUIPMENT	32,515	28,340	39,395	13,998	12,000
110-43165-82641	CONTRACT SIGNAL MAINTENANCE	11,187	31,473	20,000	10,792	20,000
110-43165-82642	CONTRACT FIBER MAINTENANCE	-	17,339	12,000	-	12,000
110-43165-82810	MEMBERSHIPS AND REGISTRATIONS	170	100	200	100	200
110-43165-82820	TRAVEL - CONFERENCE SCHOOLS AND TRAINING	327	-	4,000	-	2,500
110-43165-83100	OFFICE SUPPLIES AND MATERIALS	-	297	800	205	600
110-43165-83290	OTHER OPERATING SUPPLIES	23,842	34,468	36,000	30,575	40,000
110-43165-83299	SUNDRY	-	98	200	74	200
110-43165-83310	FUEL	2,825	3,678	3,700	2,597	5,000
110-43165-83530	MACHINERY AND EQUIPMENT - NON CAPITAL	16,650	33,503	2,700	12,777	16,920
110-43165-83540	COMPUTER HARDWARE - NON CAPITAL	-	-	-	969	-
110-43165-85110	INSURANCE - BUILDING	15,635	15,692	20,000	21,480	25,630
110-43165-85240	RENT EXPENSE - MACHINERY AND EQUIPMENT	1,956	367	2,500	250	1,500
110-43165-85960	OTHER FEES	-	1,195	-	-	-
110-43165-88930	TRANSFER TO EQUIPMENT REPLACEMENT FUND	16,000	16,500	17,000	11,336	18,000
110-43165-89530	MACHINERY AND EQUIPMENT - CAPITAL	-	6,250	24,995	-	-
Total Expenditures		373,405	475,478	523,660	320,081	520,325

SERVICE CENTER

Organizational 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. The facilities maintenance function for all city assets is also centralized in this budget activity.

Category	Actual FY 2022	Actual FY 2023	Budget FY 2024	YTD Actual FY 2024	Budget FY 2025
Personnel Services	\$ 138,131	\$ 142,875	\$ 170,335	\$ 102,887	\$ 301,870
Operating Expenditures	\$ 257,734	\$ 288,858	\$ 298,500	\$ 152,385	\$ 298,510
Total	\$ 395,865	\$ 431,733	\$ 468,835	\$ 255,272	\$ 600,380

Budget Comments & Performance Measures

The FY 2025 budget reflects a 28.1% increase over FY 2024, largely related to increased Personnel Services costs. This is a result of salary adjustments (and related benefits) and the addition of one new position, Facilities Maintenance Coordinator. As a result of adding a Facilities Maintenance Coordinator with the ability to bring in house repairs and maintenance to City buildings, the increases in salary and benefit related costs are offset by the reduction in R/M Buildings expenses across multiple facility budgets. As with other City departments with personnel, there is no per employee increase to the health insurance or TCRS retirement contribution rates.

Performance Measures	Actual FY 2022	Actual FY 2023	Target FY 2024	Target FY 2025
Maintenance cost per square foot	\$2.68	\$3.68	\$3.80	\$3.95
Utilities cost per square foot	\$1.48	\$1.36	\$1.45	\$1.50
Facility operating cost per square foot	\$6.40	\$7.20	\$7.45	\$7.70

Authorized Personnel

Position / Title	Actual FY 2022	Actual FY 2023	Budget FY 2024	Budget FY 2025
ADMINISTRATIVE SERVICES COORDINATOR	1	1	2	2
FACILITIES MAINTENANCE COORDINATOR	0	0	0	1
RECEPTIONIST	1	1	0	0
Total Service Center	2	2	2	3

SERVICE CENTER

FY 2025 Budget Worksheets

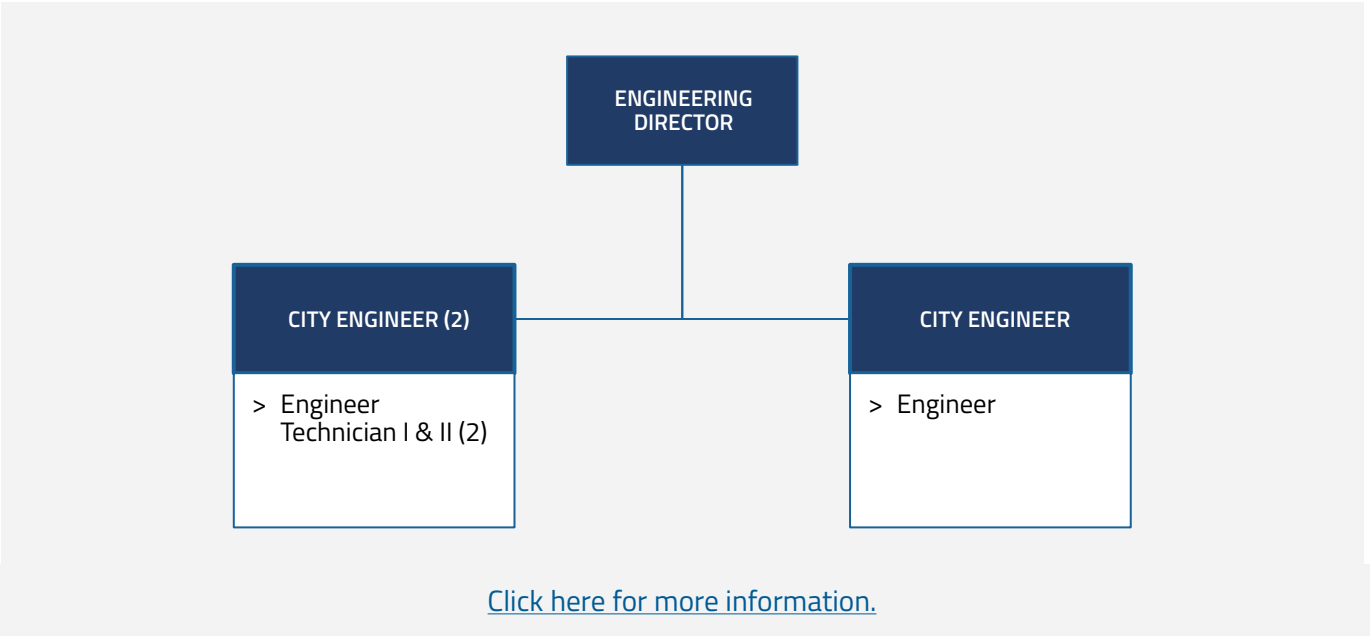
Account Number	Account Name	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 8 Months	FY 2025 Budget
DEPT 43170: SERVICE CENTER						
110-43170-81110	SALARIES	88,008	88,250	118,440	67,148	213,325
110-43170-81120	SALARIES - OVERTIME	1,086	1,174	1,370	2,585	4,000
110-43170-81130	LONGEVITY PAY	720	1,200	900	900	960
110-43170-81145	COMMUNICATION ALLOWANCE	-	-	-	-	720
110-43170-81160	SUPPLEMENT - TRANSPORTATION	-	3,600	3,600	2,062	3,600
110-43170-81410	FICA (EMPLOYERS SHARE)	6,894	7,142	9,510	5,510	16,835
110-43170-81420	INSURANCE - HEALTH	22,470	22,470	22,470	13,125	33,700
110-43170-81422	INSURANCE - LIFE	490	490	490	306	735
110-43170-81425	RETIREMENT - HEALTH/LIFE	8,040	7,725	5,230	3,486	7,715
110-43170-81430	RETIREMENT - TCRS (LEGACY)	10,423	10,824	8,325	6,127	8,575
110-43170-81436	RETIREMENT - TCRS (HYBRID BASE)	-	-	-	628	4,490
110-43170-81442	EMPLOYER NONMATCHING CONTR-HYBRID DC 401	-	-	-	1,010	7,215
110-43170-81481	CLOTHING AND UNIFORMS	-	-	-	-	750
110-43170-82330	PERIODICAL SUBSCRIPTIONS	875	867	700	479	800
110-43170-82410	UTILITIES - ELECTRIC	33,322	35,742	40,000	24,216	40,000
110-43170-82420	UTILITIES - WATER	8,172	6,300	9,500	7,345	9,000
110-43170-82430	UTILITIES - SEWER	6,617	2,553	5,000	1,493	4,000
110-43170-82440	UTILITIES - NATURAL/PROPANE GAS	11,342	10,144	11,000	4,631	12,000
110-43170-82501	SUBSCRIPTION-BASED IT ARRANGEMENTS (SBITAs)	432	772	-	1,315	1,200
110-43170-82599	OTHER PROFESSIONAL SERVICES	4,513	6,156	8,000	1,520	8,000
110-43170-82605	R/M - OFFICE MACHINERY AND EQUIPMENT	16,019	15,244	20,500	9,015	18,000
110-43170-82620	R/M - MACHINERY AND EQUIPMENT	8,855	13,682	3,000	9,868	15,000
110-43170-82645	STORM WATER COMPLIANCE	-	-	1,500	-	1,500
110-43170-82650	R/M - GROUNDS	38,316	34,171	30,000	20,156	30,000
110-43170-82660	R/M - BUILDINGS	81,528	119,739	115,000	46,330	94,440
110-43170-82662	R/M - TRASH REMOVAL	3,669	4,436	5,100	3,796	5,100
110-43170-82670	R/M - PLUMBING AND HVAC	17,435	14,483	12,000	1,213	16,000
110-43170-83100	OFFICE SUPPLIES AND MATERIALS	2,394	3,387	5,000	1,835	5,000
110-43170-83215	HOUSEHOLD AND JANITORIAL SUPPLIES	10,852	11,294	12,000	7,001	12,000
110-43170-83290	OTHER OPERATING SUPPLIES	1,805	181	3,200	591	3,000
110-43170-83299	SUNDRY	2,550	2,471	1,500	1,464	1,500
110-43170-83310	FUEL	-	-	-	-	2,500
110-43170-83530	MACHINERY AND EQUIPMENT - NON CAPITAL	2,747	260	5,000	-	5,000
110-43170-83535	OFFICE MACHINERY AND EQUIPMENT - NON CAPITAL	-	-	-	150	250
110-43170-83540	COMPUTER HARDWARE - NON CAPITAL	-	55	2,500	-	2,000
110-43170-83565	FURNITURE AND FIXTURES - NON CAPITAL	-	-	-	516	500
110-43170-85110	INSURANCE - BUILDING	6,291	6,293	8,000	8,632	10,970
110-43170-85240	RENT EXPENSE - MACHINERY AND EQUIPMENT	-	-	-	819	-
110-43170-85960	OTHER FEES	-	628	-	-	-
Total Expenditures		395,865	431,733	468,835	255,272	600,380



The page Intentionally left blank

ENGINEERING DEPARTMENT

Organizational chart



ENGINEERING DEPARTMENT

2024-2025 Non-Routine Work Plan

The Engineering Department proposes the following as its goals and objectives for the non-routine work plan for the 2024-2025 fiscal year.

1. On-call contracts with drainage design consultants to aid in identifying and designing regional stormwater mitigation projects

With completion of the Tier 1 drainage master plan work, various maintenance and repair items, along with a few projects of local and regional impact have been identified. Coordination with the Public Works Department for identified city maintenance projects continues, with the next step in implementing these more impactful local and regional projects being procurement of engineering design services to further analyze potential design options and prepare selected projects for construction. Contracts with three local design firms will be procured through Request for Qualification and Letters of Interest, as was completed for the city's CEI On-Call Services during FY 2024. The selected firms will be tasked with identifying and designing new projects of regional significance within Tier 1 of our recent Master Stormwater Study, and in fact, throughout the city. Any projects resulting from further assessments will be added to the CIP.

Target Date: June 2025

2. Continued review and codification of changes to Chapter 56 (Joint Effort with Legal and Planning Departments along with outside consultant services)

Following last year's changes to the over general permit from the Tennessee Department of Environment and Conservation (TDEC) affecting stormwater quality requirements, the Engineering Department began work on updating the city's current code to comply with new regulations. An outside consultant was hired to help with this, Civil and Environmental Consultants (CEC) of Franklin. Work has progressed well under the current task order and will require further work into FY 2025. 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. The deadline for these changes to our code is September 2024.

Target Date: September 30, 2025

3. Engineering Department Standard Drawing Update

The City of Brentwood Subdivision Regulations previously included 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 have completed work on recreating these outdated picture files with new electronic drawing files. In further review of these drawings, it was found that some of the details are outdated, and in fact some of the drawings related to Innovative Project (OSRD-IP) design are either unclear or a bit inaccurate. It is recommended that each drawing now be revised to reflect existing specifications referenced in the Subdivision Regulations. Along with Engineering staff, an engineering design consultant will be procured and utilized to review all standard drawings, revise the new drawings to reflect accurately the code, and where necessary revise the subdivision regulations for clarity and accuracy of design.

Target Date: June 1, 2025

ENGINEERING DEPARTMENT**4. Review Performance Bond Process to determine if changes are necessary to improve process and procedures, including updates to the Subdivision Regulations. (Joint effort with Planning, Water Services, Engineering and Legal)**

Review performance bond process and procedures with other departments, and the development community, to determine if there are ways to improve efficiency and effectiveness. The goal would be to have appropriate checks and balances, as well as having appropriate input from all reviewing agencies, instead of the process being monitored by the Planning and Codes Director alone. As part of this process, we would look at best practices to determine whether implementing a more formal review process, including a review fee, will help efficiency. Also, study whether reviewing performance bonds on a routine, monthly schedule, like other development applications, would be beneficial for all parties. Implementing a more formal process may help establish a timeframe for review and will ensure that the process and expectations are more easily understood by the applicant. This review may evaluate the following:

- > Creation of a standard operating procedure manual for overseeing performance bonds so that others in the department can fill in and be trained easily to do the work in the absence of the lead staff member.
- > Work with the City Attorney to review Subdivision Regulations relating to performance bonds to make sure the requirements are adequate to protect the City's interests.
- > Creation of a bond application, including a fee, for new bond applications, reductions, extensions, and replacement bonds.
- > Establish a formal review process whereby each department reviews and responds within a certain timeframe.
- > Assess whether using LAMA (or some other program) as the official database to track bond amounts and current status is feasible, and will it provide benefits over the current Excel spreadsheet.
- > Assess whether requiring other reviewing departments to enter information into LAMA is feasible.
- > Work with the City Attorney to update Subdivision Regulations to establish a new performance agreement for cashier's checks, if necessary.
- > Work with the City Attorney to review the language in the current performance agreement for letters of credit (LOC's) to make sure it is up to date and adequately protects the City's interests.
- > Create a webpage within the Planning and Codes website where bond information can easily be found, including status of projects for developers and citizens.

Target Date: During the fiscal year

5. Continue to develop and update checklists/operating procedures for various processes related to Planning Commission, and permit review (Assistance to and joint effort with Planning)

In consultation with MTAS, the Planning and Codes Department staff have begun developing new and modifying existing checklists and flowcharts for the various reviews and approvals that are completed by department staff. Engineering has attended the MTAS sessions and will help with updating checklists and standard operating procedures so that new employees and back-ups have a guide that is essential for efficient and effective departments. The goal is also to make application and review procedures more streamlined, while providing applicants with documentation and steps required for completeness of applications.

Target Date: During the fiscal year

ENGINEERING DEPARTMENT

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. The department also manages all City road improvement capital projects through coordination with outside design engineers.

Category	Actual FY 2022	Actual FY 2023	Budget FY 2024	YTD Actual FY 2024	Budget FY 2025
Personnel Services	\$ 712,801	\$ 748,694	\$ 976,830	\$ 475,863	\$ 1,036,070
Operating Expenditures	\$ 78,554	\$ 72,850	\$ 140,045	\$ 47,253	\$ 184,490
Total	\$ 791,355	\$ 821,544	\$ 1,116,875	\$ 523,116	\$ 1,220,560

Budget Comments & Performance Measures

The FY 2025 Engineering budget provides for a 9.3% increase over FY 2024. Personnel Services has increased 6.1% due to the salary adjustments (and related benefits). As with other City departments with personnel, there is no increase proposed for the per employee health insurance or TCRS retirement contribution rates.

Operating expenditures are up 31.7%, led by a \$26,000 increase in Civil Engineering costs and \$7,600 increase in MS4 stormwater compliance and related stream assessment costs. The budget for Civil Engineering services includes allowances for updating all design standard drawings, contract plans review services when staff workload is excessive, and as needed construction engineering services for miscellaneous project. FY 2025 increases also include proposed miscellaneous computer software and hardware purchases totaling \$7,300.

Performance Measures	Actual FY 2022	Actual FY 2023	Target FY 2024	Target FY 2025
Grading permit reviews within two weeks of complete submittal.	95%	75%	100%	95%
Subdivision reviews within four weeks of complete submittal.	100%	100%	100%	100%
Perform monthly MS4 and active construction project inspections.	100%	100%	100%	100%
Administer CIP program with monthly updates of scope, schedule, and budget.	90%	100%	100%	100%

Authorized Personnel

Position / Title	Actual FY 2022	Actual FY 2023	Budget FY 2024	Budget FY 2025
CITY ENGINEER	3	3	3	3
ENGINEER	0	1	1	1
ENGINEERING DIRECTOR	1	1	1	1
ENGINEERING TECHNICIAN I & II	1	2	2	2
Total Engineering	5	7	7	7

ENGINEERING DEPARTMENT

FY 2025 Budget Worksheets

Account Number	Account Name	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 8 Months	FY 2025 Budget
DEPT 43800: ENGINEERING						
110-43800-81110	SALARIES	540,594	544,812	740,765	355,863	787,410
110-43800-81111	SALARIES - PART TIME	1,895	276	-	-	-
110-43800-81120	SALARIES - OVERTIME	144	-	-	-	-
110-43800-81130	LONGEVITY PAY	-	300	660	360	420
110-43800-81145	COMMUNICATION ALLOWANCE	3,750	3,810	5,040	2,640	5,040
110-43800-81160	SUPPLEMENT - TRANSPORTATION	-	7,846	10,800	6,200	12,800
110-43800-81410	FICA (EMPLOYERS SHARE)	41,273	41,253	57,930	27,498	61,635
110-43800-81420	INSURANCE - HEALTH	56,170	73,020	78,640	35,654	78,640
110-43800-81422	INSURANCE - LIFE	1,224	1,306	1,715	857	1,715
110-43800-81425	RETIREMENT - HEALTH/LIFE	20,100	25,110	18,300	12,200	18,005
110-43800-81430	RETIREMENT - TCRS (LEGACY)	23,133	24,566	26,600	15,703	20,080
110-43800-81436	RETIREMENT - TCRS (HYBRID BASE)	8,019	9,980	10,395	7,243	19,300
110-43800-81442	EMPLOYER NONMATCHING CONTR-HYBRID DC 401	16,499	16,415	25,985	11,645	31,025
110-43800-81481	CLOTHING AND UNIFORMS	683	1,026	2,100	124	2,800
110-43800-82110	RENT EXPENSE - POSTAGE METER AND PO BOX	41	482	100	171	500
110-43800-82210	PRINTING PUBLICATIONS AND REPORTS	-	53	-	122	500
110-43800-82450	COMMUNICATIONS	698	1,602	6,070	2,171	3,400
110-43800-82501	SUBSCRIPTION-BASED IT ARRANGEMENTS (SBITAs)	3,735	2,340	4,465	2,764	8,670
110-43800-82541	CIVIL ENGINEERING SERVICES	16,388	4,037	21,500	9,162	47,500
110-43800-82560	GEOTECH AND INSPECTION SERVICES	-	55	10,000	-	5,000
110-43800-82599	OTHER PROFESSIONAL SERVICES	6,116	11,836	6,500	-	6,500
110-43800-82605	R/M - OFFICE MACHINERY AND EQUIPMENT	2,542	368	1,750	1,234	2,000
110-43800-82610	R/M - MOTOR VEHICLES	445	1,301	1,500	177	3,000
110-43800-82620	R/M - MACHINERY AND EQUIPMENT	561	1,410	2,100	-	2,100
110-43800-82625	TIRES TUBES ETC	-	1,198	1,000	233	1,000
110-43800-82645	STORM WATER COMPLIANCE	30,920	24,533	47,100	17,925	54,700
110-43800-82810	MEMBERSHIPS AND REGISTRATIONS	4,683	3,271	7,150	3,590	9,220
110-43800-82820	TRAVEL - CONFERENCE SCHOOLS AND TRAINING	2,108	1,385	4,660	361	7,200
110-43800-83100	OFFICE SUPPLIES AND MATERIALS	443	668	2,900	188	2,900
110-43800-83215	HOUSEHOLD AND JANITORIAL SUPPLIES	-	145	-	307	800
110-43800-83290	OTHER OPERATING SUPPLIES	3,760	2,914	4,000	920	4,000
110-43800-83299	SUNDRY	490	924	750	806	1,000
110-43800-83310	FUEL	2,241	3,694	3,800	2,115	4,800
110-43800-83530	MACHINERY AND EQUIPMENT - NON CAPITAL	-	-	1,400	-	1,400
110-43800-83540	COMPUTER HARDWARE - NON CAPITAL	2,700	3,945	10,500	3,902	7,500
110-43800-83550	COMPUTER SOFTWARE - NON CAPITAL	-	-	700	-	5,000
110-43800-83565	FURNITURE AND FIXTURES - NON CAPITAL	-	1,950	-	981	3,000
110-43800-85960	OTHER FEES	-	3,713	-	-	-
Total Expenditures		791,355	821,544	1,116,875	523,116	1,220,560



The page Intentionally left blank

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 2022	Actual FY 2023	Budget FY 2024	YTD Actual FY 2024	Budget FY 2025
Operating Expenditures	\$ 90,498	\$ 113,314	\$ 118,230	\$ 118,230	\$ 123,500
Total	\$ 90,498	\$ 113,314	\$ 118,230	\$ 118,230	\$ 123,500

Budget Comments & Performance Measures

The FY 2025 budget reflects an increase of \$5,270 (4.5%) 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.

Performance Measures	Actual FY 2022	Actual FY 2023	Target FY 2024	Target FY 2025
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

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

FY 2025 Budget Worksheets

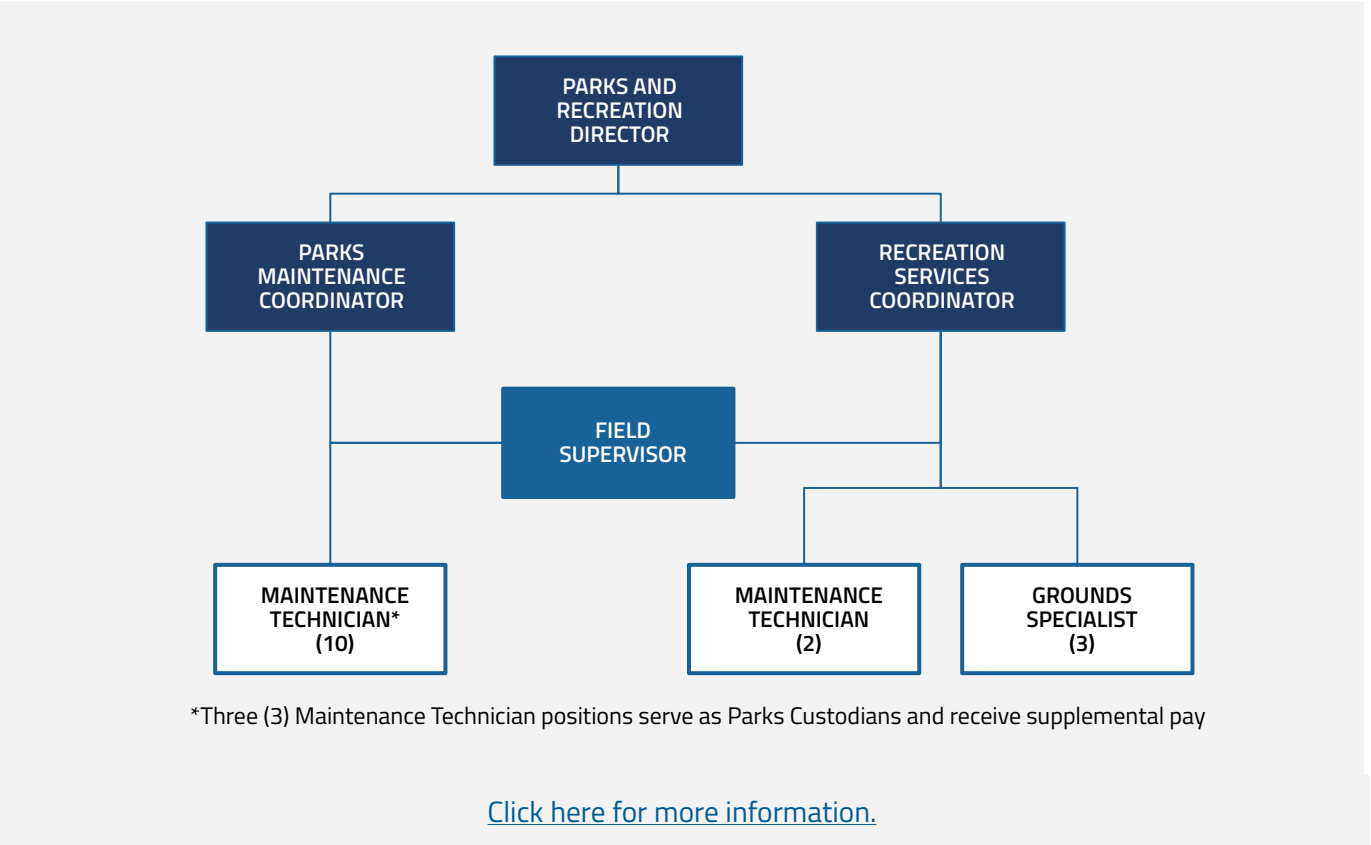
Account Number	Account Name	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 8 Months	FY 2025 Budget
DEPT 44100: PUBLIC HEALTH						
110-44100-82592	CONTRACTUAL - WILLIAMSON COUNTY HEALTH DEPARTMENT	15,000	15,000	15,000	15,000	15,000
110-44100-82595	CONTRACTUAL - WILLIAMSON COUNTY ANIMAL CONTROL	75,498	98,314	103,230	103,230	108,500
Total Expenditures		90,498	113,314	118,230	118,230	123,500



The page Intentionally left blank

PARKS AND RECREATION DEPARTMENT

Organizational chart



PARKS AND RECREATION DEPARTMENT

2024-2025 Non-Routine Work Plan

The following Parks and Recreation Department non-routine goals and objectives are proposed for fiscal year 2024-2025.

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

- Amphitheater settling
- Painting of Roof at 4-plex 2
- Finish installation of turf fields on fields 7 & 8
- Resurfacing tennis courts
- Replacement of multipurpose fields scoreboards
- Tunnel light LED conversion
- Misc. painting on several buildings
- Concrete repairs 4-plex 1
- Repairs to community playground

Primm Park

- Misc trail repairs

Deerwood Arboretum

- Pavilion roof repairs
- Misc trail repairs

Flagpole/Wikle Parks

- Paving entrance road at Flagpole Park
- Painting of Restroom buildings

Tower Park

- Shed repairs

Target Dates: Ongoing through June 30, 2025

Granny White

- Walking trail repairs
- Conversion of trail lights to LED
- Basketball court resurfacing
- Replace basketball back boards

Smith Park

- Painting of guardrail and bridge rails
- Install dumpster enclosure
- Fence repair

Powell Park

- Minor trail repairs

River Park

- Playground improvements
- Pavement overlay of internal trails

Owl Creek

- Dredging of retention pond & drainage work around playground
- Replacement of section of playground equipment

PARKS AND RECREATION DEPARTMENT**2. WINDY HILL CONSTRUCTION**

Staff will oversee the construction of the park. The project was bid April 2024 with tentative schedule to have construction begin in May of 2024 with completion by late spring/ early summer of 2025. (FY 2026).

Target Date: Ongoing through late spring/ early summer, 2025

3. INDOOR RACQUET FACILITY - CROCKETT PARK

Once a funding and operating plan is finalized by the City Commission, staff will oversee the engineering design phase of this project with construction to begin in spring 2025 and completion by Fall/Winter of 2026

Target Dates: Ongoing through FY 2025

PARKS AND RECREATION DEPARTMENT

🚩 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 2022	Actual FY 2023	Budget FY 2024	YTD Actual FY 2024	Budget FY 2025
Transfers	\$ 35,500	\$ 36,500	\$ 38,000	\$ 25,336	\$ 40,000
Personnel Services	\$ 1,387,587	\$ 1,539,280	\$ 1,812,020	\$ 1,092,285	\$ 1,899,540
Operating Expenditures	\$ 1,051,287	\$ 1,168,004	\$ 1,362,005	\$ 839,309	\$ 1,265,350
Capital Outlay	\$ 13,362	\$ 64,723	\$ 21,000	\$ -	\$ 12,000
Total	\$ 2,487,736	\$ 2,808,507	\$ 3,233,025	\$ 1,956,930	\$ 3,216,890

★ Budget Comments & Performance Measures

The FY 2025 budget is 0.5% less than the FY 2024 budget. Personnel Services is 4.8% higher than 2024, due to the proposed 6% salary adjustments and related benefits. The effect of the proposed salary adjustments is somewhat mitigated due to turnover in senior staff. The only change in personnel proposed for FY 2025 is a title change from Maintenance Supervisor to Maintenance Coordinator and Operations Supervisor to Field Supervisor. There is no associated salary change.

Operating expenditures will decrease 7.1%, led by a \$100,000 decrease in one-time capital funding requests for the Fifty Forward Martin Center and the YMCA at \$50,000 each in FY 2024, which will not be repeated in FY 2025. R/M Grounds will decrease \$28,655 due to the results of recently rebidding the contract. There are other minor adjustments across the accounts which offset a \$9,500 increase in Subscription-Based Information Technology Arrangements, due to the purchase of a new Parks reservation software system. Budgeted capital equipment purchases decreased \$9,000 from FY 2024 and include the purchase of a John Deere Gator this year.

The Capital Improvement Plan provides \$5.98 million funding for various Parks projects. The two largest projects are maintenance/improvements to Crockett Park (\$1.69 million) and construction of Windy Hill Park (\$3.76 million). Crockett Park projects include architectural design services for the construction of an indoor racquet facility (\$800,000), completion of the Turf Field II project construction (\$400,000), and completion of the Historic Pavillion construction (\$155,000).

Performance Measures	Actual FY 2022	Actual FY 2023	Target FY 2024	Target FY 2025
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	136/12	136/12	138/12	138/18

PARKS AND RECREATION DEPARTMENT

★ Authorized Personnel

Position / Title	Actual FY 2022	Actual FY 2023	Budget FY 2024	Budget FY 2025
GROUPS SPECIALIST I & II	4	3	3	3
MAINTENANCE TECHNICIAN	9	12	12	12
FIELD SUPERVISOR	0	1	1	1
PARKS AND RECREATION DIRECTOR	1	1	1	1
PARKS MAINTENANCE COORDINATOR	1	1	1	1
RECREATION SERVICES COORDINATOR	1	1	1	1
Total Parks And Recreation	16	19	19	19

FY 2025 Budget Worksheets

Account Number	Account Name	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 8 Months	FY 2025 Budget
DEPT 44400: PARKS AND RECREATION						
110-44400-81110	SALARIES	840,115	848,500	1,094,135	644,341	1,134,820
110-44400-81111	SALARIES - PART TIME	85,399	127,229	130,000	88,227	147,800
110-44400-81120	SALARIES - OVERTIME	15,489	15,906	20,565	3,025	20,565
110-44400-81130	LONGEVITY PAY	7,280	9,780	8,220	8,220	7,080
110-44400-81145	COMMUNICATION ALLOWANCE	2,160	2,160	2,160	1,440	2,160
110-44400-81160	SUPPLEMENT - TRANSPORTATION	-	31,269	38,000	22,423	38,800
110-44400-81165	SUPPLEMENT - CDL	-	12,309	12,000	7,616	18,000
110-44400-81186	SUPPLEMENT - CUSTODIAL ALLOWANCE	-	5,814	6,500	6,436	11,250
110-44400-81410	FICA (EMPLOYERS SHARE)	71,345	80,204	100,005	59,352	105,520
110-44400-81420	INSURANCE - HEALTH	179,745	213,445	213,445	129,870	213,445
110-44400-81422	INSURANCE - LIFE	3,611	3,509	4,655	2,836	4,655
110-44400-81425	RETIREMENT - HEALTH/LIFE	64,320	73,395	49,675	33,119	48,875
110-44400-81430	RETIREMENT - TCRS (LEGACY)	91,392	76,646	79,710	48,408	70,445
110-44400-81436	RETIREMENT - TCRS (HYBRID BASE)	1,171	6,036	9,415	9,064	18,455
110-44400-81442	EMPLOYER NONMATCHING CONTR-HYBRID DC 401	2,410	9,928	23,535	14,572	29,670
110-44400-81470	WORKER'S COMPENSATION	23,150	23,150	20,000	13,336	28,000
110-44400-81481	CLOTHING AND UNIFORMS	13,215	17,525	17,000	14,908	19,000
110-44400-82210	PRINTING PUBLICATIONS AND REPORTS	2,009	1,368	2,000	821	2,000
110-44400-82270	LANDFILL FEE	-	204	1,000	-	1,000
110-44400-82410	UTILITIES - ELECTRIC	93,028	97,500	105,000	66,322	105,000
110-44400-82420	UTILITIES - WATER	111,080	154,819	140,000	98,513	146,300
110-44400-82430	UTILITIES - SEWER	6,902	8,177	6,500	5,744	6,700
110-44400-82440	UTILITIES - NATURAL/PROPANE GAS	530	528	600	352	600
110-44400-82450	COMMUNICATIONS	118	109	250	66	125
110-44400-82501	SUBSCRIPTION-BASED IT ARRANGEMENTS (SBITAs)	322	1,714	1,000	4,731	10,475
110-44400-82540	ARCHITECT ENGINEERING AND LANDSCAPING SERVICES	-	-	1,000	-	1,000
110-44400-82599	OTHER PROFESSIONAL SERVICES	-	-	-	3,656	-
110-44400-82605	R/M - OFFICE MACHINERY AND EQUIPMENT	1,457	557	1,500	284	1,500
110-44400-82610	R/M - MOTOR VEHICLES	32,084	29,126	50,000	28,333	50,000
110-44400-82620	R/M - MACHINERY AND EQUIPMENT	28,900	26,208	34,500	28,010	34,500
110-44400-82625	TIRES TUBES ETC	8,771	2,902	10,500	2,425	10,500

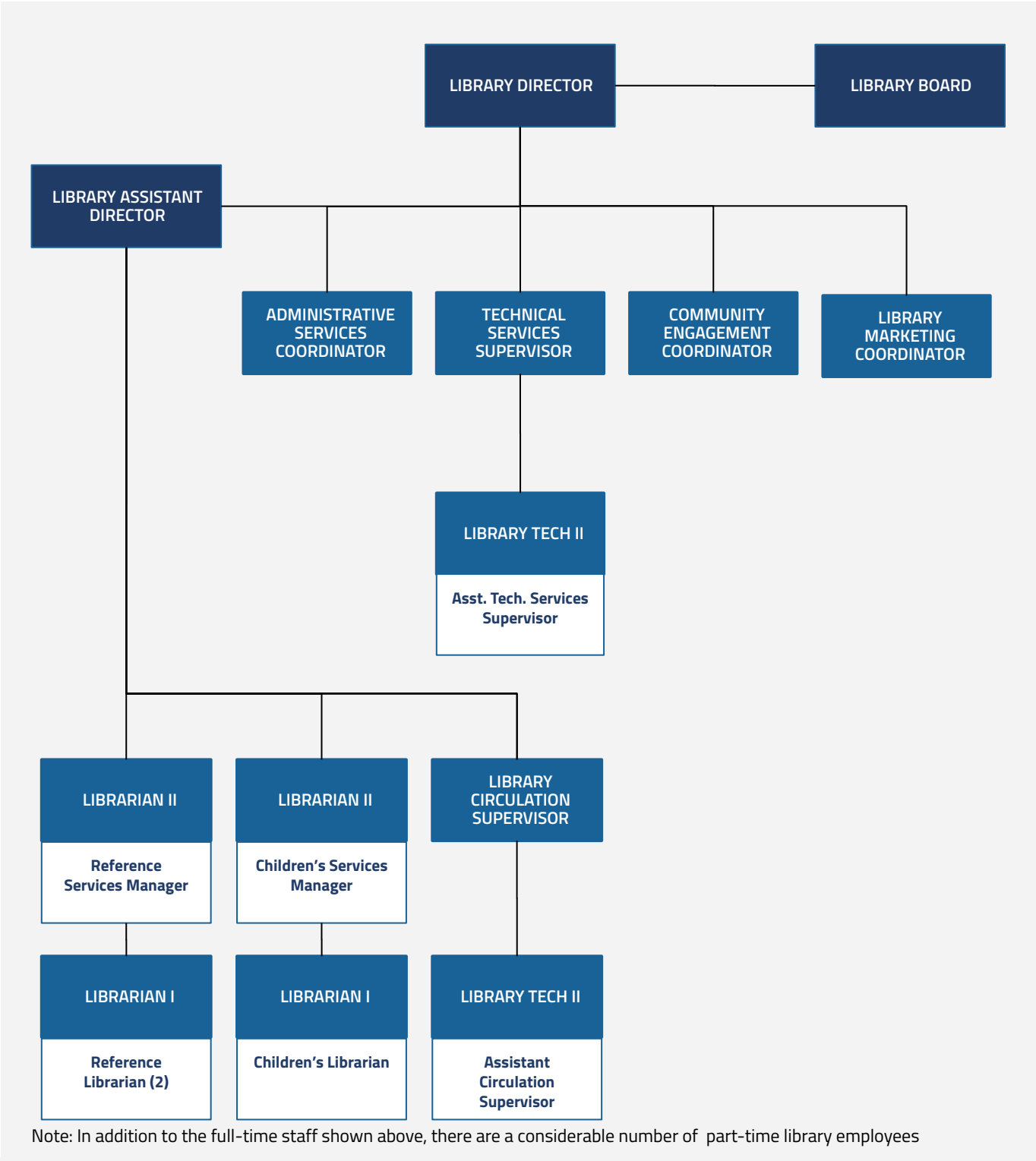
PARKS AND RECREATION DEPARTMENT

FY 2025 Budget Worksheets

Account Number	Account Name	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 8 Months	FY 2025 Budget
110-44400-82650	R/M - GROUNDS	307,737	323,050	353,655	180,947	325,000
110-44400-82652	LANDSCAPING SUPPLIES	9,834	12,009	22,000	520	22,000
110-44400-82653	R/M - IRRIGATION	6,541	1,192	9,000	760	9,000
110-44400-82660	R/M - BUILDINGS	160,273	134,348	135,000	61,834	142,500
110-44400-82662	R/M - TRASH REMOVAL	7,105	7,119	15,000	6,003	7,500
110-44400-82675	R/M - SPORTS FIELDS	7,536	5,730	35,000	10,170	35,000
110-44400-82676	FERTILIZATION PROGRAM	31,464	40,242	42,000	8,609	42,000
110-44400-82810	MEMBERSHIPS AND REGISTRATIONS	4,015	1,290	6,000	1,365	6,000
110-44400-82820	TRAVEL - CONFERENCE SCHOOLS AND TRAINING	-	673	5,000	1,123	5,000
110-44400-83100	OFFICE SUPPLIES AND MATERIALS	98	680	1,000	55	1,000
110-44400-83215	HOUSEHOLD AND JANITORIAL SUPPLIES	28,489	39,611	35,000	20,039	35,000
110-44400-83220	RECREATION PROGRAM SUPPLIES	11,681	7,004	12,000	2,836	12,000
110-44400-83290	OTHER OPERATING SUPPLIES	7,035	11,831	13,000	4,557	13,000
110-44400-83299	SUNDRY	1,617	2,300	1,000	1,381	1,000
110-44400-83310	FUEL	35,098	38,811	44,000	30,011	50,000
110-44400-83530	MACHINERY AND EQUIPMENT - NON CAPITAL	1,310	488	9,500	12,489	5,000
110-44400-83540	COMPUTER HARDWARE - NON CAPITAL	-	63	-	-	-
110-44400-83550	COMPUTER SOFTWARE - NON CAPITAL	99	-	-	-	-
110-44400-83565	FURNITURE AND FIXTURES - NON CAPITAL	-	-	-	292	-
110-44400-85110	INSURANCE - BUILDING	10,155	10,083	16,000	14,907	34,950
110-44400-85120	INSURANCE - VEHICLE MACHINERY AND EQUIPMENT	734	740	1,000	3,067	-
110-44400-85130	INSURANCE - LIABILITY	10,834	19,183	22,000	15,180	16,700
110-44400-85240	RENT EXPENSE - MACHINERY AND EQUIPMENT	7,087	8,214	9,000	5,300	9,000
110-44400-85960	OTHER FEES	-	6,897	-	-	-
110-44400-87135	PROGRAM CONTRIBUTIONS	102,000	152,000	202,000	202,000	102,000
110-44400-87140	TREE BOARD	2,129	3,709	3,000	1,699	3,000
110-44400-88930	TRANSFER TO EQUIPMENT REPLACEMENT FUND	35,500	36,500	38,000	25,336	40,000
110-44400-89530	MACHINERY AND EQUIPMENT - CAPITAL	13,362	64,723	21,000	-	12,000
Total Expenditures		2,487,736	2,808,507	3,233,025	1,956,930	3,216,890

PUBLIC LIBRARY

Organizational chart



[Click here for more information.](#)

PUBLIC LIBRARY

2024-2025 Non-Routine Work Plan

The Library proposes the following as its goals and objectives for the non-routine work plan for the 2024-2025 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. Three projects providing upgrades to wireless internet infrastructure, adding an additional study room, 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, the Library Board, and the Friends of the Library, Library staff will continue research and further development of project plans and proposals for final funding authorization by the City Commission and implementation during FY 2025.

Target Date: May 31, 2025

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 2025. Regular visits and educational opportunities with senior living and memory care centers, the YMCA, and special needs centers have been developed. While the Library has developed relationships with schools, we hope to begin working with PTOs. Other plans include developing relationships with civic organizations such as the Rotary Clubs in Brentwood, making connections with local chambers of commerce to broaden education for businesses and reaching the real estate associations. We would also target daycares and after-school programs and find ways to be part of daily living. Continued participation 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, 2025

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.
- Discovery layer to the public catalog to add easier access to all collections and services.
- Potential indoor automated material handler ("Bookie Monster")
- In-House Laptop Checkout Program, which offers Internet access that could be used wherever a study group or an individual is located in the Library.

Target Date: May 31, 2025

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 2022	Actual FY 2023	Budget FY 2024	YTD Actual FY 2024	Budget FY 2025
Personnel Services	\$ 1,705,901	\$ 1,797,016	\$ 1,954,830	\$ 1,173,059	\$ 2,029,920
Operating Expenditures	\$ 1,189,162	\$ 1,196,323	\$ 1,245,975	\$ 887,155	\$ 1,301,595
Capital Outlay	\$ 6,990	\$ -	\$ -	\$ 7,442	\$ -
Total	\$ 2,902,053	\$ 2,993,339	\$ 3,200,805	\$ 2,067,656	\$ 3,331,515

Budget Comments & Performance Measures

The FY 2025 Library budget reflects an overall 4.1% increase from FY 2024. Personnel Services have increased 3.8% (\$75,090). The cost of the proposed 6% salary adjustment (and related benefits) and a \$70,000 increase in part-time salaries is partially offset by expected salary savings due to the retirement of the Library Director. As with other City departments, no increase is proposed for the per employee health insurance or TCRS retirement contribution rates.

Operating expenditures in FY 2025 will increase 4.5% (\$55,620), which include modest adjustments across most accounts. Accounts that reflect an inflationary increase are partially offset by cost savings in other accounts. Combined, the cost of Library programs and services increased by about \$13,500 (due to the increased cost of providing services) and non capital furniture and equipment purchases increased by \$45,550. New purchases include a Charlie Cart (\$15,000), an all-in-one, hands-on food education program which includes a mobile kitchen, equipment, curriculum, training and support, upgrades to multiple service desk receipt printers (\$10,000), building security cameras (\$10,000), and furniture for the Great Hall (\$15,000). These increases were offset by budget reductions in various utilities and repair and maintenance accounts.

The Facilities Maintenance Fund budget provides \$630,000 for various Library maintenance projects, including roof replacement, above-ceiling sensors and dampers, and other extraordinary repairs and maintenance. The Capital Projects Fund budget provides an additional \$45,000 for soffit repairs and installation of electric service to the new Christmas tree.

Performance Measures	Actual FY 2022	Actual FY 2023	Target FY 2024	Target FY 2025
Annual items checked out	738,345	622,918	750,000	750,000
Program Attendance	28,729	37,310	30,000	35,000
Volunteer work hours contributed	8,450	9,118	9,000	9,000

PUBLIC LIBRARY

★ Authorized Personnel

Position / Title	Actual FY 2022	Actual FY 2023	Budget FY 2024	Budget FY 2025
ADMINISTRATIVE SERVICES COORDINATOR	1	1	1	1
ASSISTANT LIBRARY DIRECTOR	0	1	1	1
LIBRARY CIRCULATION SUPERVISOR	1	1	1	1
COMMUNITY ENGAGEMENT COORDINATOR	0	0	1	1
LIBRARIAN I AND II	3	4	5	5
LIBRARY DIRECTOR	1	1	1	1
LIBRARY SERVICES SUPERVISOR	1	0	0	0
LIBRARY TECHNICIAN I, II & III	5	4	3	2
MARKETING COORDINATOR	0	0	1	1
TECHNICAL SERVICES COORDINATOR	0	0	0	1
Total Public Library	12	12	14	14

PUBLIC LIBRARY

FY 2025 Budget Worksheets

Account Number	Account Name	Actual FY 2022	Actual FY 2023	Budget FY 2024	8 Months FY 2024	Budget FY 2025
DEPT 44800: PUBLIC LIBRARY						
110-44800-81110	SALARIES	743,414	737,910	904,655	487,506	917,800
110-44800-81111	SALARIES - PART TIME	595,065	631,854	575,000	420,003	645,000
110-44800-81120	SALARIES - OVERTIME	-	758	1,415	-	1,500
110-44800-81130	LONGEVITY PAY	5,240	4,320	4,500	3,420	2,820
110-44800-81145	COMMUNICATION ALLOWANCE	1,410	1,440	1,440	960	1,440
110-44800-81160	SUPPLEMENT - TRANSPORTATION	-	55,567	58,000	32,937	57,600
110-44800-81410	FICA (EMPLOYERS SHARE)	102,026	108,024	122,860	71,506	124,565
110-44800-81420	INSURANCE - HEALTH	134,810	134,810	157,275	79,264	157,275
110-44800-81422	INSURANCE - LIFE	2,876	2,978	3,430	1,958	3,430
110-44800-81425	RETIREMENT - HEALTH/LIFE	48,240	46,355	36,600	24,400	36,015
110-44800-81430	RETIREMENT - TCRS (LEGACY)	57,729	48,383	62,200	29,229	23,725
110-44800-81436	RETIREMENT - TCRS (HYBRID BASE)	4,918	9,308	7,845	8,389	22,530
110-44800-81442	EMPLOYER NONMATCHING CONTR-HYBRID DC 401	10,173	15,309	19,610	13,487	36,220
110-44800-82110	RENT EXPENSE - POSTAGE METER AND PO BOX	24,644	2,751	7,500	2,228	4,000
110-44800-82210	PRINTING PUBLICATIONS AND REPORTS	1,545	1,536	2,000	1,248	2,100
110-44800-82220	BOOKS, CATALOGUES, BROCHURES	120,427	123,936	171,650	75,457	167,500
110-44800-82221	E-BOOKS	60,708	63,655	65,000	61,412	100,000
110-44800-82225	AUDIO VISUALS	47,380	44,244	80,550	34,968	63,000
110-44800-82310	ADVERTISING AND LEGAL NOTICES	-	46	100	499	800
110-44800-82330	PERIODICAL SUBSCRIPTIONS	12,450	13,010	11,000	8,980	11,000
110-44800-82331	ONLINE SERVICES AND RESOURCES	107,762	106,245	116,250	100,271	134,330
110-44800-82410	UTILITIES - ELECTRIC	105,180	104,632	115,000	66,630	120,750
110-44800-82420	UTILITIES - WATER	13,519	11,128	16,000	15,568	18,500
110-44800-82430	UTILITIES - SEWER	1,858	2,734	2,000	2,377	4,000
110-44800-82440	UTILITIES - NATURAL/PROPANE GAS	37,630	37,847	25,000	20,779	26,250
110-44800-82450	COMMUNICATIONS	5,495	3,541	4,000	8,203	15,000
110-44800-82501	SUBSCRIPTION-BASED IT ARRANGEMENTS (SBITAs)	8,775	120,820	152,960	104,336	122,505
110-44800-82511	COVID-19	489	-	-	-	-
110-44800-82599	OTHER PROFESSIONAL SERVICES	56,847	27,637	29,800	14,737	34,380
110-44800-82605	R/M - OFFICE MACHINERY AND EQUIPMENT	116,512	24,415	36,560	22,514	26,605
110-44800-82620	R/M - MACHINERY AND EQUIPMENT	389	359	500	3,012	1,500
110-44800-82650	R/M - GROUNDS	46,799	57,658	42,000	28,060	38,240
110-44800-82660	R/M - BUILDINGS	222,354	289,065	221,100	208,289	198,530
110-44800-82670	R/M - PLUMBING AND HVAC	92,757	45,473	40,305	24,272	34,600
110-44800-82810	MEMBERSHIPS AND REGISTRATIONS	2,764	2,012	2,400	2,535	5,055
110-44800-82820	TRAVEL - CONFERENCE SCHOOLS AND TRAINING	34	92	1,500	105	2,000
110-44800-82825	GRANT EXPENSE	-	-	2,500	-	2,500
110-44800-83100	OFFICE SUPPLIES AND MATERIALS	21,638	16,391	23,000	13,299	24,450
110-44800-83215	HOUSEHOLD AND JANITORIAL SUPPLIES	1,963	9,423	5,000	4,769	7,500
110-44800-83250	PROGRAMS	12,475	13,878	12,000	15,521	22,000
110-44800-83260	LIBRARY PROGRAMS	5,474	9,718	5,000	4,582	7,500
110-44800-83290	OTHER OPERATING SUPPLIES	5,772	8,987	4,000	1,959	4,000

PUBLIC LIBRARY

FY 2025 Budget Worksheets

Account Number	Account Name	Actual FY 2022	Actual FY 2023	Budget FY 2024	8 Months FY 2024	Budget FY 2025
110-44800-83299	SUNDRY	9,123	13,783	8,600	4,209	8,600
110-44800-83530	MACHINERY AND EQUIPMENT - NON CAPITAL	1,511	2,581	5,450	85	15,000
110-44800-83535	OFFICE MACHINERY AND EQUIPMENT - NON CAPITAL	1,505	420	750	510	750
110-44800-83540	COMPUTER HARDWARE - NON CAPITAL	16,804	9,140	7,000	4,140	28,000
110-44800-83550	COMPUTER SOFTWARE - NON CAPITAL	2,821	80	500	-	500
110-44800-83560	MISCELLANEOUS TECHNOLOGY - NON CAPITAL	4,172	-	-	-	-
110-44800-83565	FURNITURE AND FIXTURES - NON CAPITAL	-	-	-	2,317	15,000
110-44800-85110	INSURANCE - BUILDING	17,883	17,808	24,000	24,807	30,025
110-44800-85130	INSURANCE - LIABILITY	1,703	1,735	5,000	4,354	5,125
110-44800-85960	OTHER FEES	-	9,543	-	123	-
110-44800-89530	MACHINERY AND EQUIPMENT - CAPITAL	-	-	-	7,442	-
110-44800-89540	COMPUTER HARDWARE - CAPITAL	6,990	-	-	-	-
Total Expenditures		2,902,053	2,993,339	3,200,805	2,067,656	3,331,515

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 2022	Actual FY 2023	Budget FY 2024	YTD Actual FY 2024	Budget FY 2025
BRENTWOOD HIGH SCHOOL	\$ 62,400	\$ 62,400	\$ 62,400	\$ 62,400	\$ -
BRENTWOOD MIDDLE SCHOOL	\$ 15,600	\$ 15,600	\$ 15,600	\$ 15,600	\$ -
CROCKETT ELEMENTARY SCHOOL	\$ 10,400	\$ 10,400	\$ 10,400	\$ 10,400	\$ -
EDMONDSON ELEMENTARY SCHOOL	\$ 10,400	\$ 10,400	\$ 10,400	\$ 10,400	\$ -
JORDAN ELEMENTARY SCHOOL	\$ 10,400	\$ 10,400	\$ 10,400	\$ 10,400	\$ -
KENROSE ELEMENTARY SCHOOL	\$ 10,400	\$ 10,400	\$ 10,400	\$ 10,400	\$ -
LIPSCOMB ELEMENTARY SCHOOL	\$ 10,400	\$ 10,400	\$ 10,400	\$ 10,400	\$ -
RAVENWOOD HIGH SCHOOL	\$ 62,400	\$ 62,400	\$ 62,400	\$ 62,400	\$ -
SCALES ELEMENTARY SCHOOL	\$ 10,400	\$ 10,400	\$ 10,400	\$ 10,400	\$ -
SUNSET ELEMENTARY SCHOOL	\$ 4,785	\$ 4,785	\$ 10,400	\$ 3,015	\$ -
SUNSET MIDDLE SCHOOL	\$ 15,600	\$ 15,600	\$ 15,600	\$ 15,600	\$ -
UNALLOCATED	\$ -	\$ -	\$ -	\$ -	\$ 244,400
WOODLAND MIDDLE SCHOOL	\$ 15,600	\$ 15,600	\$ 15,600	\$ 15,600	\$ -
Total	\$ 238,785	\$ 238,785	\$ 244,400	\$ 237,015	\$ 244,400

Budget Comments & Performance Measures

Funding is provided in accordance with the adopted educational funding policy. The FY 2025 budget provides \$244,400 for education, the same as approved in FY 2024, 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 \$6.75 million to public schools serving Brentwood children.

Authorized Personnel

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

EDUCATION

FY 2025 Budget Worksheets

Account Number	Account Name	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 8 Months	FY 2025 Budget
DEPT 44900: EDUCATION						
110-44900-87710	UNALLOCATED	-	-	-	-	244,400
110-44900-87720	BRENTWOOD HIGH SCHOOL	62,400	62,400	62,400	62,400	-
110-44900-87721	BRENTWOOD MIDDLE SCHOOL	15,600	15,600	15,600	15,600	-
110-44900-87722	CROCKETT ELEMENTARY SCHOOL	10,400	10,400	10,400	10,400	-
110-44900-87723	LIPSCOMB ELEMENTARY SCHOOL	10,400	10,400	10,400	10,400	-
110-44900-87724	SCALES ELEMENTARY SCHOOL	10,400	10,400	10,400	10,400	-
110-44900-87725	WOODLAND MIDDLE SCHOOL	15,600	15,600	15,600	15,600	-
110-44900-87726	EDMONDSON ELEMENTARY SCHOOL	10,400	10,400	10,400	10,400	-
110-44900-87727	KENROSE ELEMENTARY SCHOOL	10,400	10,400	10,400	10,400	-
110-44900-87728	RAVENWOOD HIGH SCHOOL	62,400	62,400	62,400	62,400	-
110-44900-87729	SUNSET ELEMENTARY SCHOOL	4,785	4,785	10,400	3,015	-
110-44900-87730	SUNSET MIDDLE SCHOOL	15,600	15,600	15,600	15,600	-
110-44900-87731	JORDAN ELEMENTARY SCHOOL	10,400	10,400	10,400	10,400	-
Total Expenditures		238,785	238,785	244,400	237,015	244,400

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 2022	Actual FY 2023	Budget FY 2024	YTD Actual FY 2024	Budget FY 2025
Operating Expenditures	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	\$ 20,000
Total	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	\$ 20,000

Budget Comments & Performance Measures

The FY 2025 budget allocates \$20,000 for activities that encourage and enhance economic development in the City of Brentwood. The City has historically provided \$10,000 to Williamson, Inc. in recognition of that organization now performing 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. Additional funding is programmed in FY 2025 to provide the Commission the option to also provide support to BrentwoodUp as a new chamber of commerce in Brentwood.

Performance Measures	Actual FY 2022	Actual FY 2023	Target FY 2024	Target FY 2025
Average Brentwood household income *	\$251,875	N/A	\$233,000	\$259,000
Median Brentwood household income *	\$181,576	N/A	\$170,000	\$187,000
Mean Williamson household income *	\$169,404	N/A	\$165,000	\$174,000
Median Williamson household income *	\$125,943	N/A	\$121,000	\$129,000

* Source: U.S. Census Bureau, American Communities Survey, 2022 (published September 2023), inflation adjusted dollars

Authorized Personnel

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

FY 2025 Budget Worksheets

Account Number	Account Name	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 8 Months	FY 2025 Budget
DEPT 45000: ECONOMIC DEVELOPMENT						
110-45000-87134	BUSINESS SUPPORT	10,000	10,000	10,000	-	20,000
Total Expenditures		10,000	10,000	10,000	-	20,000



The page Intentionally left blank

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 2022	Actual FY 2023	Budget FY 2024	YTD Actual FY 2024	Budget FY 2025
Personnel Services	\$ 39,949	\$ 52,897	\$ 41,825	\$ 20,522	\$ 36,550
Operating Expenditures	\$ 153,621	\$ 183,049	\$ 182,250	\$ 120,468	\$ 186,015
Total	\$ 193,570	\$ 235,946	\$ 224,075	\$ 140,990	\$ 222,565

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. FY 2022 saw the number of events rebound with a post-COVID surge that then subsided in 2023. Revenues have held steady since 2022, supported by a rate increase in June of that year. In February of 2024, event cleaning fees were increased \$100 to keep pace with actual costs.

Total net income and event-related net income are projected at \$15,000 and \$138,000 for FY 2024, respectively. The latter differentiates expenditures between ownership and event-related costs. Both the Cool Springs House and Ravenswood Mansion are expected to hit their revenue targets for 2024. Total expenditures are expected to exceed budget by \$25,000, due largely to landscaping damage resulting from the winter freeze. Efforts to reduce part-time staffing in FY 2024 have been successful, with projected expenditures of \$31,000 compared to the 2023 spend of \$43,000.

Rental revenue is projected to be the same in FY 2025, with small reductions in the cleaning revenue and expenses. Anticipated FY 2025 total net income is \$45,000 with event-related net income at \$143,000. The Facilities Maintenance Fund (FMF) budget will provide \$15,000 and \$130,000 in FY 2025 for renewal projects at the Cool Springs House and Ravenswood, respectively. The largest project will be the front porch stabilization at Ravenswood, expected to occur in early CY 2025 at a cost of \$85,000.

Performance Measures	Actual FY 2022	Actual FY 2023	Target FY 2024	Target FY 2025
Cool Springs House Rental Revenue	\$98,843	\$86,731	\$100,000	\$100,000
Cool Spring House Number of Bookings	127	105	100	100
Ravenswood Mansion Rental Revenue	\$175,927	\$189,953	\$200,000	\$200,000
Ravenswood Mansion Number of Bookings	83	82	85	85

Authorized Personnel

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

HISTORIC SITES

FY 2025 Budget Worksheets

Account Number	Account Name	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 8 Months	FY 2025 Budget
DEPT 47000: HISTORIC SITES COOL SPRINGS						
110-47000-82210	PRINTING PUBLICATIONS AND REPORTS	59	-	500	-	-
110-47000-82310	ADVERTISING AND LEGAL NOTICES	1,335	336	2,500	742	1,500
110-47000-82410	UTILITIES - ELECTRIC	2,058	1,282	2,500	712	1,600
110-47000-82420	UTILITIES - WATER	715	634	1,000	427	1,000
110-47000-82440	UTILITIES - NATURAL/PROPANE GAS	2,760	3,068	3,300	1,785	2,900
110-47000-82450	COMMUNICATIONS	3,247	3,289	2,800	2,119	3,350
110-47000-82501	SUBSCRIPTION-BASED IT ARRANGEMENTS (SBITAs)	113	272	275	2,593	2,600
110-47000-82599	OTHER PROFESSIONAL SERVICES	1,733	991	1,800	174	1,800
110-47000-82649	CLEANING FEE - HISTORIC HOUSE	19,637	18,200	23,000	7,000	16,500
110-47000-82650	R/M - GROUNDS	12,109	23,290	18,000	13,426	18,000
110-47000-82660	R/M - BUILDINGS	6,944	13,631	12,000	2,055	12,000
110-47000-82665	R/M - BOILING SPRING ACADEMY	319	-	-	-	-
110-47000-82670	R/M - PLUMBING AND HVAC	-	375	-	-	500
110-47000-83215	HOUSEHOLD AND JANITORIAL SUPPLIES	423	828	400	1,083	600
110-47000-83290	OTHER OPERATING SUPPLIES	921	-	850	540	850
110-47000-83540	COMPUTER HARDWARE - NON CAPITAL	-	118	-	-	-
110-47000-83565	FURNITURE AND FIXTURES - NON CAPITAL	2,466	348	2,150	2,590	2,200
110-47000-85110	INSURANCE - BUILDING	912	913	1,100	1,005	1,375
Total Expenditures		55,751	67,575	72,175	36,251	66,775
DEPT 47010: HISTORIC SITES RAVENSWOOD						
110-47010-81111	SALARIES - PART TIME	37,097	43,138	32,000	18,721	33,920
110-47010-81160	SUPPLEMENT - TRANSPORTATION	-	6,000	6,000	339	-
110-47010-81410	FICA (EMPLOYERS SHARE)	2,852	3,759	3,825	1,462	2,630
110-47010-82210	PRINTING PUBLICATIONS AND REPORTS	-	1,247	1,500	150	1,500
110-47010-82310	ADVERTISING AND LEGAL NOTICES	6,988	4,620	7,000	7,340	7,000
110-47010-82410	UTILITIES - ELECTRIC	9,670	9,980	10,500	7,683	10,500
110-47010-82420	UTILITIES - WATER	3,875	3,437	4,200	3,994	4,300
110-47010-82430	UTILITIES - SEWER	306	529	425	252	500
110-47010-82450	COMMUNICATIONS	1,310	2,478	3,000	1,242	3,050
110-47010-82501	SUBSCRIPTION-BASED IT ARRANGEMENTS (SBITAs)	-	516	-	600	520
110-47010-82599	OTHER PROFESSIONAL SERVICES	3,542	4,403	5,950	4,383	4,800
110-47010-82620	R/M - MACHINERY AND EQUIPMENT	-	-	-	517	-
110-47010-82649	CLEANING FEE - HISTORIC HOUSE	15,403	15,425	23,000	10,050	15,500
110-47010-82650	R/M - GROUNDS	31,351	36,437	23,000	33,195	40,000
110-47010-82660	R/M - BUILDINGS	15,194	25,050	16,000	6,354	16,000
110-47010-82670	R/M - PLUMBING AND HVAC	500	2,729	1,500	2,034	3,000
110-47010-83100	OFFICE SUPPLIES AND MATERIALS	-	-	-	61	100
110-47010-83215	HOUSEHOLD AND JANITORIAL SUPPLIES	678	2,474	3,000	1,495	3,000
110-47010-83290	OTHER OPERATING SUPPLIES	4,062	757	4,500	1,179	2,500
110-47010-83299	SUNDRY	540	422	500	-	500
110-47010-83565	FURNITURE AND FIXTURES - NON CAPITAL	2,923	3,112	3,000	1,673	3,000
110-47010-85110	INSURANCE - BUILDING	1,528	1,530	2,000	2,015	2,470
110-47010-85960	OTHER FEES	-	328	-	-	-
Total Expenditures		137,819	168,371	150,900	104,739	154,790

HISTORIC SITES

FY 2025 Budget Worksheets

Account Number	Account Name	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 8 Months	FY 2025 Budget
DEPT 47020: HISTORIC SITES BOILING SPRING ACADEMY						
110-47020-82660	R/M - BUILDINGS	-	-	1,000	-	1,000
Total Expenditures		-	-	1,000	-	1,000
TOTAL EXPENDITURES - HISTORIC SITES		193,570	235,946	224,075	140,990	222,565
TOTAL EXPENDITURES - GENERAL FUND (Before Transfers)		38,791,918	41,912,632	46,989,900	29,343,286	50,346,375



The page Intentionally left blank

OPERATING TRANSFERS

🚩 Mission & Expenditure Summary

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

Category	Actual FY 2022	Actual FY 2023	Budget FY 2024	YTD Actual FY 2024	Budget FY 2025
CAPITAL PROJECTS FUND	\$ 9,100,000	\$ 11,375,000	\$ -	\$ -	\$ -
DEBT SERVICE FUND	\$ 2,995,000	\$ 3,095,000	\$ 3,195,000	\$ 3,195,000	\$ 3,195,000
ECD FUND	\$ 484,700	\$ 488,000	\$ 533,000	\$ 533,000	\$ 533,000
EQUIPMENT REPLACEMENT FUND	\$ 785,000	\$ 1,165,000	\$ -	\$ -	\$ -
FACILITIES MAINT. FUND - SPECIAL	\$ -	\$ 640,000	\$ -	\$ -	\$ -
FACILITIES MAINTENANCE FUND	\$ 545,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 495,000
MUNICIPAL CENTER FUND	\$ 695,000	\$ 2,763,230	\$ 740,000	\$ 740,000	\$ -
OPEB FUND	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 50,000
Total	\$ 14,629,700	\$ 19,901,230	\$ 4,843,000	\$ 4,843,000	\$ 4,273,000

★ Budget Comments & Performance Measures

In FY 2025, 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 amount is unchanged from FY 2024 and will cover debt service requirements associated with all existing debt. Future increases are not expected absent the issuance of additional bonds or other debt.

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 2025, unchanged from 2024, to cover the cost of emergency communication services.

In FY 2025, an operating transfer of \$495,000 to the Facilities Maintenance Fund will cover extraordinary repairs to non-enterprise fund 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 a \$145,000 increase from FY 2024 due to rising costs of labor and materials and aging facilities. Beyond these operating transfers, special 2024 FYE transfers are anticipated to the Capital Projects Fund, Facilities Maintenance Fund, and Equipment Replacement Fund in the amounts of \$13,070,000, \$500,000, and \$1,000,000, respectively, to fund capital improvements, maintenance projects, and equipment purchases in FY 2025 and beyond.

At the end of FY 2024, the Municipal Center Fund is expected to be rolled into the General Fund so an operating transfer is not budgeted for FY 2025.

The FY 2025 transfer to the Post Employment (Retiree) Benefits Fund of \$50,000 is an increase of \$25,000 over FY 2024. This transfer provides for the accumulation of funding to help offset large terminal leave payouts upon retirement of long-term employees.

OPERATING TRANSFERS

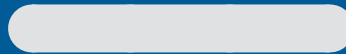
★ Authorized Personnel

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

FY 2025 Budget Worksheets

Account Number	Account Name	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 8 Months	FY 2025 Budget
DEPT 52000: TRANSFERS (110)						
110-52000-88010	OPERATING TRANSFER TO DEBT SERVICE FUND	2,995,000	3,095,000	3,195,000	3,195,000	3,195,000
110-52000-88030	OPERATING TRANSFER TO MUNICIPAL CENTER FUND	695,000	2,763,230	740,000	740,000	-
110-52000-88040	OPERATING TRANSFER TO ECD FUND	484,700	488,000	533,000	533,000	533,000
110-52000-88041	OPERATING TRANSFER TO EQUIPMENT REPLACEMENT FUND	785,000	1,165,000	-	-	-
110-52000-88060	OPERATING TRANSFER TO OPEB FUND	25,000	25,000	25,000	25,000	50,000
110-52000-88080	OPERATING TRANSFER TO CAPITAL PROJECTS FUND	9,100,000	11,375,000	-	-	-
110-52000-88083	SPECIAL TRANSFER TO FACILITIES MAINTENANCE FUND	-	640,000	-	-	-
110-52000-88085	OPERATING TRANSFER TO FACILITIES MAINTENANCE FUND	545,000	350,000	350,000	350,000	495,000
Total Expenditures		14,629,700	19,901,230	4,843,000	4,843,000	4,273,000
TOTAL EXPENDITURES - GENERAL FUND (After Transfers)		53,421,618	61,813,862	51,832,900	34,186,286	54,619,375

General Fund Component Activities





The page Intentionally left blank

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 2025 has increased by \$226,000 from \$2,347,000 to \$2,573,000. Increased transfers from departments include Technology (\$30,000), Public Works (\$15,000), Fire Rescue (\$30,000), Police (\$148,000), Traffic (\$1,000), and Parks (\$2,000). The increase in 2025 is due to new additions to the fleet and other capital equipment in 2024 that are now added to the replacement schedule, and inflation.

Vehicles and equipment purchases will include (13) vehicles in Police (\$865,000), including (11) in patrol and (2) in CID, and technology equipment (\$1,010,000) to include computers, mobile data laptops, cameras, switches, routers, software, etc., and a chipper machine in Parks (\$55,000). Four (4) of the police vehicles are new additions that will require radios at a cost of \$40,000.

A 2024 FYE transfer of \$1,000,000 from the General Fund to the Equipment Replacement Fund will provide a supplement of \$710,000 to help off-set large inflationary increases in fleet prices over the past three years, and will fund costs that are new additions to the Fund’s schedule, such as outfitting the (4) new Tahoes with all equipment and radios, chipper machine, firewalls, and \$50,000 for the difference between the purchase price of a rough-cut mower in FY 2024 and accumulated reserves for discontinued equipment.

Summary

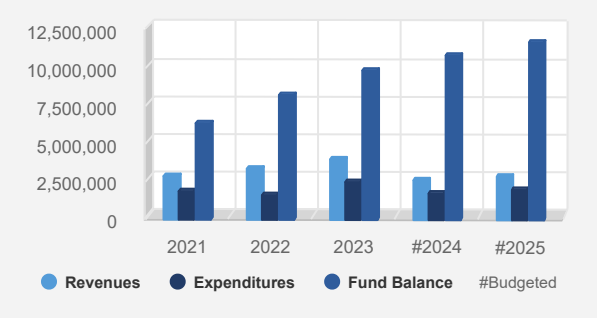
Revenues	Actual FY 2022	Actual FY 2023	Budget FY 2024	YTD Actual FY 2024	Budget FY 2025
Other Financing Sources-Transfers In	\$ 2,840,000	\$ 3,308,000	\$ 2,347,000	\$ 2,347,000	\$ 2,573,000
Intergovernmental	483,081	-	-	-	-
Other Revenues	83,267	743,206	300,000	461,458	350,000
Total Revenues	\$ 3,406,348	\$ 4,051,206	\$ 2,647,000	\$ 2,808,458	\$ 2,923,000

Expenditures	Actual FY 2022	Actual FY 2023	Budget FY 2024	YTD Actual FY 2024	Budget FY 2025
Operating Expenditures	\$ 58,571	\$ 257,314	\$ 290,000	\$ 45,021	\$ 669,000
Capital Outlay	1,520,409	2,184,799	1,410,000	427,884	1,341,000
Total Expenditures	\$ 1,578,980	\$ 2,442,113	\$ 1,700,000	\$ 472,905	\$ 2,010,000

Personnel

No personnel are directly assigned to this activity

Expenditure Chart



EQUIPMENT REPLACEMENT FUND

FY 2025 Budget Worksheets

Account Number	Account Name	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 8 Months	FY 2025 Budget
FUND 310: EQUIPMENT REPLACEMENT FUND						
Revenues						
310-00000-33445	FEDERAL GRANTS	483,081	-	-	-	-
310-00000-36100	INTEREST INCOME	31,663	361,332	250,000	425,609	300,000
310-00000-36330	SALE OF EQUIPMENT	51,604	325,404	50,000	35,849	50,000
310-00000-36335	INSURANCE CLAIM REIMBURSEMENT	-	56,470	-	-	-
310-00000-37810	OPERATING TRANSFER FROM GENERAL FUND	-	500,000	-	-	-
310-00000-37814	OPERATING TRANSFER FROM GENERAL FUND - FIRE	507,000	475,000	515,000	515,000	545,000
310-00000-37815	OPERATING TRANSFER FROM GENERAL FUND- PUBLIC WORKS	376,500	610,000	375,000	375,000	390,000
310-00000-37820	OPERATING TRANSFER FROM GENERAL FUND- PARKS AND REC	35,500	36,500	38,000	38,000	40,000
310-00000-37825	OPERATING TRANSFER FROM GENERAL FUND - POLICE	600,000	850,000	652,000	652,000	800,000
310-00000-37826	OPERATING TRANSFER FROM GENERAL FUND - TECH	805,000	820,000	750,000	750,000	780,000
310-00000-37827	OPERATING TRANSFER FROM GF - TRAFFIC SIGNALIZATION	16,000	16,500	17,000	17,000	18,000
310-00000-37850	FUND BALANCE TRANSFER FROM GENERAL FUND	500,000	-	-	-	-
Total Revenues		3,406,348	4,051,206	2,647,000	2,808,458	2,923,000
Expenditures						
310-41640-82501	SUBSCRIPTION-BASED IT ARRANGEMENTS (SBITAs)	-	88,055	-	10,514	139,000
310-41640-83540	COMPUTER HARDWARE - NON CAPITAL	50,821	149,178	290,000	34,507	510,000
310-41640-83550	COMPUTER SOFTWARE - NON CAPITAL	7,750	20,081	-	-	20,000
310-41640-89540	COMPUTER HARDWARE - CAPITAL	182,198	291,712	270,000	206,737	351,000
310-41640-89550	COMPUTER SOFTWARE - CAPITAL	4,397	-	150,000	-	30,000
310-42100-89520	VEHICLES - CAPITAL	385,706	429,178	685,000	-	905,000
310-42200-89520	VEHICLES - CAPITAL	859,723	491,911	40,000	-	-
310-42200-89530	MACHINERY AND EQUIPMENT - CAPITAL	-	40,073	-	48,372	-
310-43120-89520	VEHICLES - CAPITAL	88,385	931,925	105,000	172,775	-
310-44400-89520	VEHICLES - CAPITAL	-	-	160,000	-	55,000
Total Expenditures		1,578,980	2,442,113	1,700,000	472,905	2,010,000

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 fund 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

For FY 2025, an operating transfer of \$495,000 will be provided from the General Fund, which is increased by \$145,000 from FY 2024. FY 2025 expenditures will include funding for extraordinary maintenance at Station 2 and 4 (\$45,000), Library projects (\$630,000), including replacement of most of the ballasted roof and continued soffit repair, Cool Springs House (\$15,000) and various Service Center projects (\$285,000) including diesel fuel tank replacements, and front porch repairs at Ravenswood Mansion (\$130,000). The latter two are carried-forward from FY 2024. Also included is bikeway maintenance (\$50,000) and maintenance for City Hall (\$100,000). Various park projects will total \$645,000 from Facilities Maintenance (such as resurfacing of (7) tennis courts, amphitheater foundation stabilization, a dumpster enclosure, playground equipment replacement, etc.). Greater detail on these projects can be found in the City’s Capital Improvements Program document. A transfer of excess revenues (\$500,000) from the General Fund to the Facilities Maintenance Fund at 2024 FYE will provide additional funding for future projects.

Summary

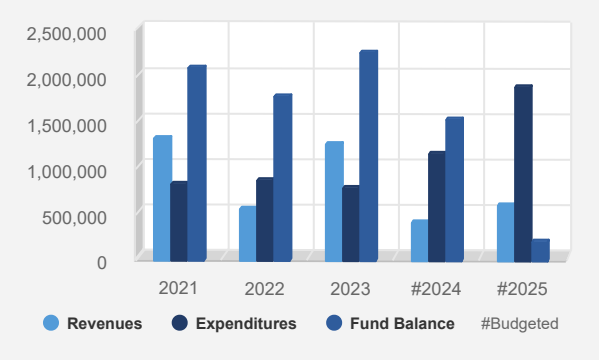
Revenues	Actual FY 2022	Actual FY 2023	Budget FY 2024	YTD Actual FY 2024	Budget FY 2025
Other Financing Sources-Transfers In	\$ 545,000	\$ 990,000	\$ 350,000	\$ 350,000	\$ 495,000
Other Revenues	8,574	284,155	75,000	86,426	100,000
Total Revenues	\$ 553,574	\$ 1,274,155	\$ 425,000	\$ 436,426	\$ 595,000

Expenditures	Actual FY 2022	Actual FY 2023	Budget FY 2024	YTD Actual FY 2024	Budget FY 2025
Capital Outlay	867,325	791,017	1,165,000	115,590	1,900,000
Total Expenditures	\$ 867,325	\$ 791,017	\$ 1,165,000	\$ 115,590	\$ 1,900,000

Personnel

No personnel are directly assigned to this activity

Expenditure Chart



FACILITIES MAINTENANCE FUND

FY 2025 Budget Worksheets

Account Number	Account Name	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 8 Months	FY 2025 Budget
FUND 312: FACILITIES MAINTENANCE FUND						
Revenues						
312-00000-36100	INTEREST INCOME	8,574	75,626	75,000	86,426	100,000
312-00000-36335	INSURANCE CLAIM REIMBURSEMENT	-	193,529	-	-	-
312-00000-37199	MISCELLANEOUS REVENUE	-	15,000	-	-	-
312-00000-37840	OPERATING TRANSFER FROM GENERAL FUND	545,000	990,000	350,000	350,000	495,000
Total Revenues		553,574	1,274,155	425,000	436,426	595,000
Expenditures						
312-41810-89608	MUNICIPAL CENTER CAPITAL OUTLAY	-	-	-	-	100,000
312-42200-89601	FIRE - CAPITAL	24,253	41,825	45,000	11,442	45,000
312-43120-89602	PUBLIC WORKS - CAPITAL	13,710	78,958	50,000	-	50,000
312-43170-89603	SERVICE CENTER - CAPITAL	114,728	91,519	265,000	4,759	285,000
312-44400-89604	PARKS AND RECREATION - CAPITAL	329,795	230,735	610,000	97,419	645,000
312-44800-89605	LIBRARY - CAPITAL	342,803	285,272	105,000	-	630,000
312-47000-89606	COOL SPRINGS HOUSE - CAPITAL	-	43,638	15,000	-	15,000
312-47010-89607	RAVENSWOOD MANSION - CAPITAL	42,036	19,070	75,000	1,970	130,000
Total Expenditures		867,325	791,017	1,165,000	115,590	1,900,000

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 \$525,000, 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 \$290,000.

★ Budget Comments

Actual retiree benefit premiums and claims are paid from the Trust. The FY 2025 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 2025 budget does not reflect any expenditures for retiree health insurance beyond what is in the Trust.

Funding in FY 2025 is provided through a \$50,000 transfer from the General Fund, an increase of \$25,000 from FY 2024. 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. Note that planned retirements of several senior staff members during FY 2025 will likely result in significant terminal leave payouts and the need for a transfer from this fund to the General Fund at the end of FY 2025.

★ Summary

Revenues	Actual FY 2022	Actual FY 2023	Budget FY 2024	YTD Actual FY 2024	Budget FY 2025
Other Financing Sources-Transfers In	25,000	25,000	25,000	25,000	50,000
Other Revenues	2,768	20,068	10,000	13,336	15,000
Total Revenues	\$ 27,768	\$ 45,068	\$ 35,000	\$ 38,336	\$ 65,000

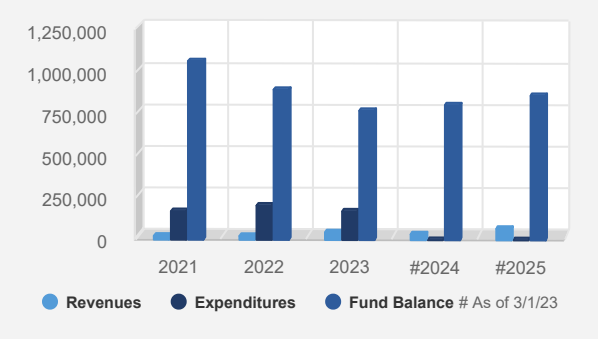
Expenditures	Actual FY 2022	Actual FY 2023	Budget FY 2024	YTD Actual FY 2024	Budget FY 2025
Operating Expenditures	203,015	168,980	-	-	-
Total Expenditures	\$ 203,015	\$ 168,980	\$ -	\$ -	\$ -

POST EMPLOYMENT BENEFITS FUND

Personnel

No personnel are directly assigned to this activity

Expenditure Chart



FY 2025 Budget Worksheets

Account Number	Account Name	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 8 Months	FY 2025 Budget
FUND 127: POST EMPLOYMENT BENEFITS FUND						
Revenues						
127-00000-36100	INTEREST INCOME	2,768	20,068	10,000	13,336	15,000
127-00000-37813	RETIREE LEAVE PAYOUT TRANSFER - GENERAL FUND	25,000	25,000	25,000	25,000	50,000
Total Revenues		27,768	45,068	35,000	38,336	65,000
Expenditures						
127-52000-88070	RETIREE LEAVE PAYOUT TRANSFER TO GENERAL FUND	203,015	168,980	-	-	-
Total Expenditures		203,015	168,980	-	-	-

POST EMPLOYMENT BENEFITS TRUST

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 biennial 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 2025, the proposed contributions to the trust total \$800,000 based upon the results of the 2024 actuarial study. Note that the actuarial study calculated the Actuarially Determined Contribution to be just under \$368,000 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 2025 budgeted amounts are shown for informational purposes only. As of March 31, 2024, the market value of the Trust Fund is \$17,291,098, an increase of \$1,780,857 from the March 31, 2023 market value of \$15,510,241. The biennial OPEB actuarial report, which establishes the required contribution, was prepared in the spring of 2023.

Summary

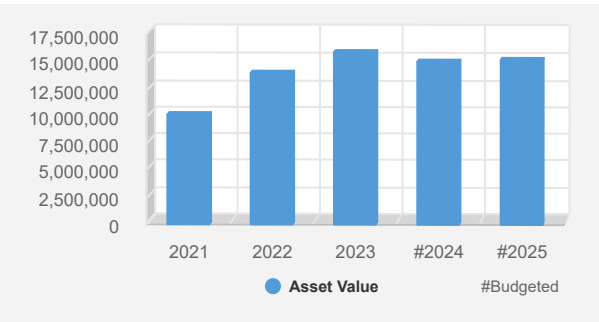
Revenues	Actual FY 2022	Actual FY 2023	Budget FY 2024	YTD Actual FY 2024	Budget FY 2025
Other Financing Sources-Transfers In	\$ 1,387,381	\$ 1,235,975	\$ 825,000	\$ 923,537	\$ 825,000
Other Revenues	(1,745,327)	1,021,321	-	635,398	-
Total Revenues	(\$ 357,946)	\$ 1,160,665	\$ 825,000	\$ 1,558,935	\$ 825,000

Expenditures	Actual FY 2022	Actual FY 2023	Budget FY 2024	YTD Actual FY 2024	Budget FY 2025
Retiree Benefits	\$ 858,250	\$ 694,362	\$ 550,000	\$ 759,615	\$ 550,000
Professional Services	-	28,217	-	12,621	-
Total Expenditures	\$ 858,250	\$ 550,000	\$ 550,000	\$ 772,236	\$ 550,000

Authorized Personnel

No personnel are directly assigned to this activity

Market Value of Fund Assets





The page Intentionally left blank

Special Revenue Funds





The page Intentionally left blank

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 2025, \$2,000,000 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 \$2,800,000 is available for resurfacing in FY 2025. The City strives to maintain a resurfacing program on a 20 year cycle.

Estimated fuel tax revenues for FY 2025 are \$1,600,000, no increase from the FY 2024 budget amount. Although cash flow projections have allowed the City to increase resurfacing expenditures by \$100,000 in FY 2025, the ability to sustain annual increases for street resurfacing will likely be subject to increases in the General Fund or annual onetime appropriations of available excess revenues unless there is a further adjustment to gas tax rates. A transfer of \$500,000 for future street resurfacing is included in proposed FY 2024 year-end transfer to the Capital Projects Fund.

Summary

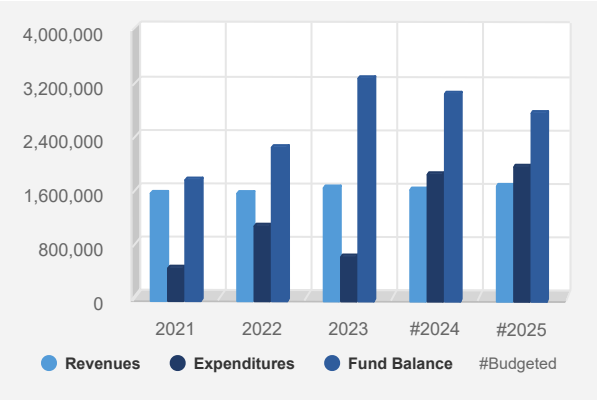
Revenues	Actual FY 2022	Actual FY 2023	Budget FY 2024	YTD Actual FY 2024	Budget FY 2025
Intergovernmental	\$ 1,584,932	\$ 1,576,233	\$ 1,600,000	\$ 942,848	\$ 1,600,000
Other Revenues	8,629	113,200	70,000	127,291	120,000
Total Revenues	\$ 1,593,561	\$ 1,689,433	\$ 1,670,000	\$ 1,070,139	\$ 1,720,000

Expenditures	Actual FY 2022	Actual FY 2023	Budget FY 2024	YTD Actual FY 2024	Budget FY 2025
Operating Expenditures	1,119,246	643,128	1,900,000	-	2,000,000
Total Expenditures	\$ 1,119,246	\$ 643,128	\$ 1,900,000	\$ -	\$ 2,000,000

Personnel

No personnel are directly assigned to this activity

Fund Performance



STATE STREET AID FUND

FY 2025 Budget Worksheets

Account Number	Account Name	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 8 Months	FY 2025 Budget
FUND 121: STATE STREET AID FUND						
Revenues						
121-00000-33551	STATE GAS AND MOTOR FUEL TAX	1,584,932	1,576,233	1,600,000	942,848	1,600,000
121-00000-36100	INTEREST INCOME	8,629	113,200	70,000	127,291	120,000
Total Revenues		1,593,561	1,689,433	1,670,000	1,070,139	1,720,000
Expenditures						
121-43120-82640	R/M - ROADS AND STREETS	1,119,246	643,128	1,900,000	-	2,000,000
Total Expenditures		1,119,246	643,128	1,900,000	-	2,000,000

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

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 2025 (\$625,000) are estimated based on 100 new housing starts. To be conservative, no additional fee collections from new commercial or institutional projects are projected in FY 2025. FY 2025 funding of \$1,000,000 will be transferred to the Capital Projects Fund for the Ragsdale Road improvement project.

An updated fee schedule became effective January 1, 2021. The third annual inflation based adjustment to the fee schedule was adopted in November of 2023.

★ Summary

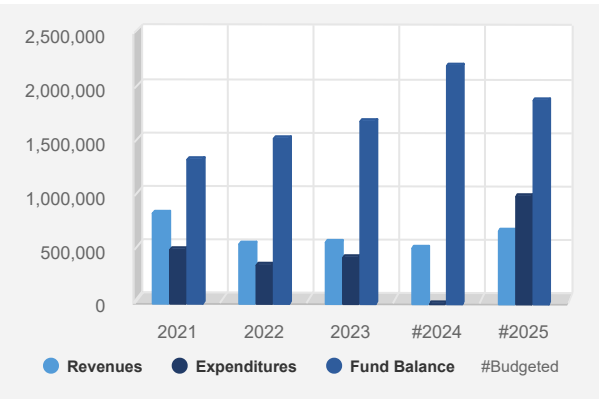
Revenues	Actual FY 2022	Actual FY 2023	Budget FY 2024	YTD Actual FY 2024	Budget FY 2025
Licenses and Permits	\$ 549,606	\$ 514,154	\$ 460,000	\$ 870,125	\$ 625,000
Other Revenues	6,837	54,785	65,000	69,097	50,000
Total Revenues	\$ 556,443	\$ 568,939	\$ 525,000	\$ 939,222	\$ 675,000

Expenditures	Actual FY 2022	Actual FY 2023	Budget FY 2024	YTD Actual FY 2024	Budget FY 2025
Operating Expenditures	350,000	420,000	-	-	1,000,000
Total Expenditures	\$ 350,000	\$ 420,000	\$ -	\$ -	\$ 1,000,000

Authorized Personnel

No personnel are directly assigned to this activity

Fund Performance



PUBLIC WORKS PROJECT FUND

FY 2025 Budget Worksheets

Account Number	Account Name	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 8 Months	FY 2025 Budget
FUND 123: PUBLIC WORKS PROJECT FUND						
Revenues						
123-00000-36100	INTEREST INCOME	6,837	54,785	65,000	69,097	50,000
123-00000-36695	PUBLIC WORKS PROJECT FEE	549,606	514,154	460,000	870,125	625,000
Total Revenues		556,443	568,939	525,000	939,222	675,000
Expenditures						
123-43120-88080	OPERATING TRANSFER TO CAPITAL PROJECTS FUND	350,000	420,000	-	-	1,000,000
Total Expenditures		350,000	420,000	-	-	1,000,000

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

Given this revenue source fluctuates based on the new housing market in Williamson County, the FY 2025 budget conservatively projects \$400,000 in revenue, no increase from FY 2024.

No transfer to the Capital Projects Fund is programmed in FY 2025. The estimated fund balance at the end of FY 2025 will be \$1,100,000.

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

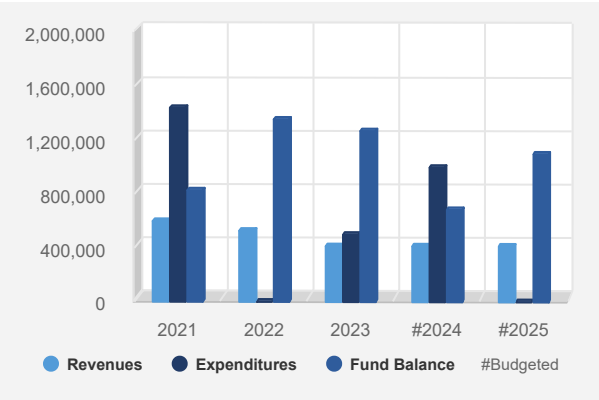
Revenues	Actual FY 2022	Actual FY 2023	Budget FY 2024	YTD Actual FY 2024	Budget FY 2025
Intergovernmental	\$ 528,221	\$ 369,860	\$ 400,000	\$ 199,125	\$ 400,000
Other Revenues	4,519	38,108	12,000	17,002	15,000
Total Revenues	\$ 532,740	\$ 407,968	\$ 412,000	\$ 216,127	\$ 415,000

Expenditures	Actual FY 2022	Actual FY 2023	Budget FY 2024	YTD Actual FY 2024	Budget FY 2025
Operating Expenditures	-	500,000	1,000,000	1,000,000	-
Total Expenditures	\$ -	\$ 500,000	\$ 1,000,000	\$ 1,000,000	\$ -

Authorized Personnel

No personnel are directly assigned to this activity

Fund Performance



ADEQUATE FACILITIES TAX FUND

FY 2025 Budget Worksheets

Account Number	Account Name	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 8 Months	FY 2025 Budget
FUND 124: ADEQUATE FACILITES TAX FUND						
Revenues						
124-00000-31860	ADEQUATE SCHOOL FACILITIES TAX	528,221	369,860	400,000	199,125	400,000
124-00000-36100	INTEREST INCOME	4,519	38,108	12,000	17,002	15,000
Total Revenues		532,740	407,968	412,000	216,127	415,000
Expenditures						
124-44400-88080	OPERATING TRANSFER TO CAPITAL PROJECTS FUND	-	500,000	1,000,000	1,000,000	-
Total Expenditures		-	500,000	1,000,000	1,000,000	-

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 2025 from this fee are \$1,200. No expenditures are programmed in FY 2025. Proceeds from the fee will accumulate in this fund until improvements to the electronic citation hardware, software, or related components are needed.

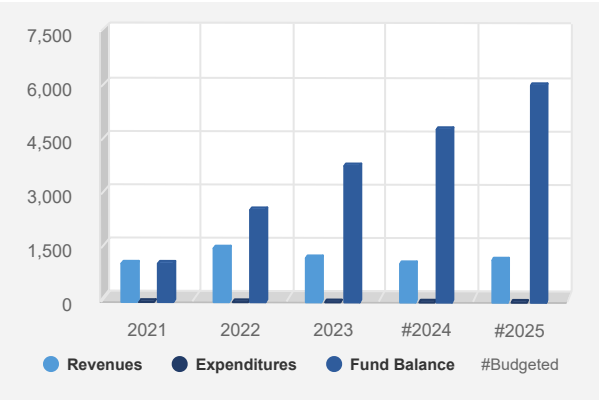
Summary

Revenues	Actual FY 2022	Actual FY 2023	Budget FY 2024	YTD Actual FY 2024	Budget FY 2025
Fines, Forfeitures and Penalties	\$ 1,507	\$ 1,216	\$ 1,000	\$ 1,292	\$ 1,200
Other Revenues	5	4	50	-	-
Total Revenues	\$ 1,512	\$ 1,220	\$ 1,050	\$ 1,292	\$ 1,200

Authorized Personnel

No personnel are directly assigned to this activity

Fund Performance



FY 2025 Budget Worksheets

Account Number	Account Name	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 8 Months	FY 2025 Budget
FUND 125: E-CITATION FUND						
Revenues						
125-00000-35145	E-CITATION FEE (SPECIAL REVENUE)	1,507	1,216	1,000	1,292	1,200
125-00000-36100	INTEREST INCOME	5	4	50	-	-
Total Revenues		1,512	1,220	1,050	1,292	1,200



The page Intentionally left blank

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 2025 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

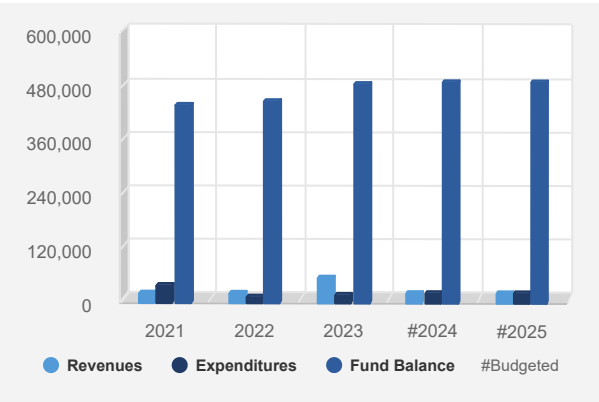
Revenues	Actual FY 2022	Actual FY 2023	Budget FY 2024	YTD Actual FY 2024	Budget FY 2025
Fines, Forfeitures and Penalties	\$ 20,677	\$ 34,237	\$ 20,000	\$ 9,513	\$ 10,000
Other Revenues	1,891	21,619	1,000	11,657	10,000
Total Revenues	\$ 22,568	\$ 55,856	\$ 21,000	\$ 21,170	\$ 20,000

Expenditures	Actual FY 2022	Actual FY 2023	Budget FY 2024	YTD Actual FY 2024	Budget FY 2025
Operating Expenditures	12,954	16,236	20,000	5,515	20,000
Total Expenditures	\$ 12,954	\$ 16,236	\$ 20,000	\$ 5,515	\$ 20,000

Authorized Personnel

No personnel are directly assigned to this activity

Fund Performance



DRUG FUND

FY 2025 Budget Worksheets

Account Number	Account Name	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 8 Months	FY 2025 Budget
FUND 126: DRUG FUND						
Revenues						
126-00000-35140	DRUG RELATED FINES	14,627	13,836	20,000	5,893	10,000
126-00000-35170	FEDERAL FORFEITED PROPERTY	-	12,201	-	-	-
126-00000-36100	INTEREST INCOME	1,891	12,366	1,000	10,051	10,000
126-00000-36700	CONTRIBUTION - DRUG FUND	6,050	8,200	-	3,620	-
126-00000-37199	MISCELLANEOUS REVENUE	-	9,253	-	1,606	-
Total Revenues		22,568	55,856	21,000	21,170	20,000
Expenditures						
126-42100-83299	SUNDRY	12,954	16,236	20,000	5,515	20,000
Total Expenditures		12,954	16,236	20,000	5,515	20,000

Internal Service Funds





The page Intentionally left blank

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 2024 of approximately \$379,611. Given the decreasing fund balance and still fluctuating fuel costs, the amount charged to each user department will increase for FY 2025 to \$2.50 per gallon unleaded and \$3.00 per gallon diesel. This will generate projected revenue of \$444,100 in FY 2025. Total Fuel Fund purchases are budgeted at \$550,000, an increase of \$9,330 from FY 2024. The estimated Fuel Fund fund balance at June 30, 2025 is \$288,711. 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

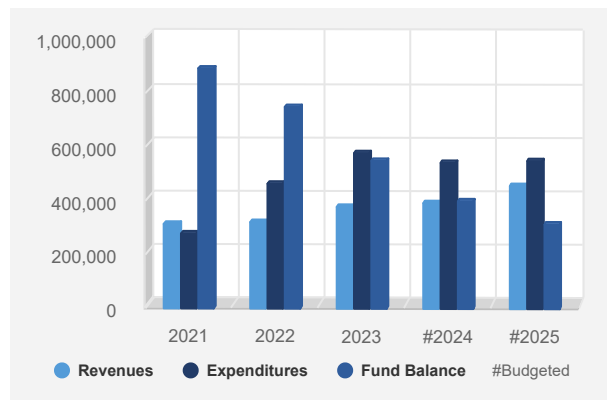
Revenues	Actual FY 2022	Actual FY 2023	Budget FY 2024	YTD Actual FY 2024	Budget FY 2025
Other Financing Sources-Transfers In	319,054	359,758	383,250	249,187	444,100
Other Revenues	2,983	17,311	10,000	12,547	15,000
Total Revenues	\$ 322,037	\$ 377,069	\$ 393,250	\$ 261,734	\$ 459,100

Expenditures	Actual FY 2022	Actual FY 2023	Budget FY 2024	YTD Actual FY 2024	Budget FY 2025
Operating Expenditures	462,422	580,022	540,670	348,363	550,000
Total Expenditures	\$ 462,422	\$ 580,022	\$ 540,670	\$ 348,363	\$ 550,000

Authorized Personnel

No personnel are directly assigned to this activity

Fund Performance



FUEL FUND

FY 2025 Budget Worksheets

Account Number	Account Name	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 8 Months	FY 2025 Budget
FUND 315: FUEL FUND						
Revenues						
315-00000-36100	INTEREST INCOME	2,983	17,311	10,000	12,547	15,000
315-00000-37823	OPERATING TRANSFER FROM GENERAL FUND	286,114	319,451	343,250	222,290	394,100
315-00000-37824	OPERATING TRANSFER FROM WATER AND SEWER FUND	32,940	40,307	40,000	26,897	50,000
Total Revenues		322,037	377,069	393,250	261,734	459,100
Expenditures						
315-41610-83311	UNLEADED FUEL	311,519	369,129	352,350	227,644	350,000
315-41610-83312	DIESEL FUEL	150,903	210,893	188,320	120,719	200,000
Total Expenditures		462,422	580,022	540,670	348,363	550,000

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 District 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 2023 was **\$3.69 million**, and based on claims experience and trends to date, is conservatively expected to be a minimum of **\$3.85 million** as of June 30, 2024. 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 2025, the per employee budgeted cost in each activity is \$11,235 for the seventh year in a row.

The FY 2025 budget for the health insurance division anticipates total expenditures of \$5,411,400 which is an increase of \$46,400 from FY 2024. 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 continued savings 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 \$4,757,120 in FY 2025. The FY 2025 budget continues to reflect professional services costs and corresponding medical expenses associated with the nearsite medical clinic in partnership with Premise.

Workers’ Compensation Division:

This division receives transfers of the workers’ compensation coverage budgeted in the various operating funds with assigned personnel (General Fund, Water and Sewer Fund, and Emergency Communications District Fund). Workers’ compensation related expenditures within this fund include payment of workers’ compensation benefits up to a maximum \$50,000 per claim deductible and the premium cost for workers’ compensation insurance for the coverage of large claims that exceed the \$50,000 threshold.

The budgeted cost for workers’ compensation coverage is based largely on the job duties of each employee and the potential exposure to a workplace injury. Thus, the workers’ compensation premium for a police officer or firefighter is significantly higher than the premium for an office employee. For FY 2025, a total of \$414,500 has

INSURANCE FUND

been budgeted in the various activities with personnel, an increase of \$56,840 from FY 2024. The fund balance in the workers' compensation division is projected at approximately \$500,500 at June 30, 2024.

★ Summary

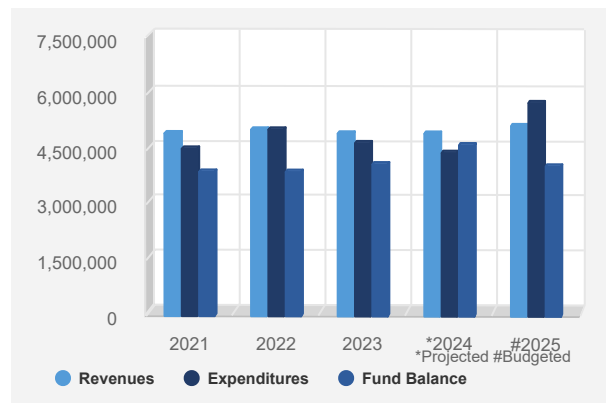
Revenues	Actual FY 2022	Actual FY 2023	Budget FY 2024	YTD Actual FY 2024	Budget FY 2025
Other Financing Sources-Transfers In-Health	\$ 3,864,801	\$ 3,981,240	\$ 4,151,245	\$ 2,461,845	\$ 4,207,120
Other Financing Sources-Transfers In-WC	336,920	336,920	357,660	238,452	414,500
Other Revenues-Health	838,208	616,216	500,000	343,335	550,000
Total Revenues	\$ 5,039,929	\$ 4,934,376	\$ 5,008,905	\$ 3,043,632	\$ 5,171,620

Expenditures	Actual FY 2022	Actual FY 2023	Budget FY 2024	YTD Actual FY 2024	Budget FY 2025
Personnel Services-Health	\$ 4,499,195	\$ 4,107,164	\$ 5,075,000	\$ 2,552,293	\$ 5,086,400
Personnel Services-WC	305,882	349,435	330,750	331,788	350,000
Operating Expenditures-Health	226,495	256,298	290,000	156,123	325,000
Total Expenditures	\$ 5,031,572	\$ 4,712,897	\$ 5,695,750	\$ 3,040,204	\$ 5,761,400

Authorized Personnel

No personnel are directly assigned to this activity

Fund Performance



INSURANCE FUND

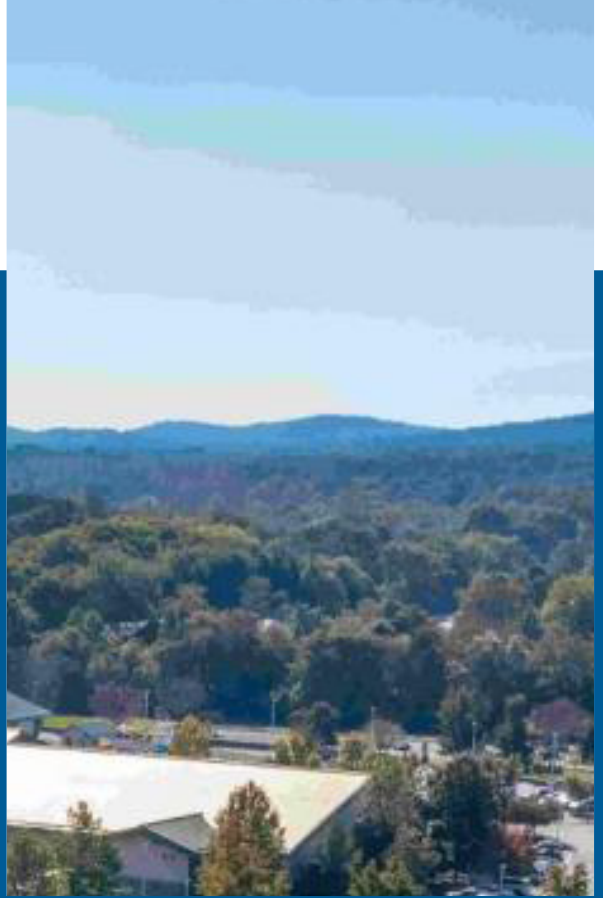
FY 2025 Budget Worksheets

Account Number	Account Name	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 8 Months	FY 2025 Budget
FUND 320: INSURANCE FUND						
DEPT 41900: HEALTH INSURANCE						
Revenues						
320-00000-36100	INTEREST INCOME	12,802	147,030	100,000	134,034	150,000
320-00000-37199	MISCELLANEOUS REVENUE	715	-	-	-	-
320-00000-37860	INSURANCE TRANSFER FROM GENERAL FUND	2,827,266	2,889,659	3,086,540	1,829,137	3,131,185
320-00000-37861	INSURANCE TRANSFER FROM WATER AND SEWER FUND	294,898	290,895	294,895	160,920	306,125
320-00000-37862	INSURANCE TRANSFER FROM ECD FUND	140,425	133,135	134,810	66,583	134,810
320-00000-37865	HEALTH INSURANCE EMPLOYEE CONTRIBUTIONS	602,212	667,551	635,000	405,205	635,000
320-00000-37870	STOP LOSS REIMBURSEMENT	636,533	255,669	400,000	183,545	400,000
320-00000-37875	BCBS PRESCRIPTION REBATE	188,158	213,517	-	25,756	-
Total Revenues		4,703,009	4,597,456	4,651,245	2,805,180	4,757,120
Expenditures						
320-41900-81417	SPECIALTY DRUG - HRA	-	216,293	450,000	277,765	450,000
320-41900-81418	MEDICAL CLAIMS - MEDICAL	3,347,686	2,608,804	3,100,000	1,378,196	3,100,000
320-41900-81419	MEDICAL CLAIMS - HRA	354,334	364,312	400,000	242,516	410,000
320-41900-81420	INSURANCE - HEALTH	795,852	916,344	1,125,000	653,816	1,125,000
320-41900-81423	TRANSITIONAL REINSURANCE PROGRAM TAX	1,323	1,411	-	-	1,400
320-41900-82599	OTHER PROFESSIONAL SERVICES	226,495	256,298	290,000	156,123	325,000
Total Expenditures		4,725,690	4,363,462	5,365,000	2,708,416	5,411,400
DEPT 41905: WORKERS COMP INSURANCE						
Revenues						
320-41905-37860	INSURANCE TRANSFER FROM GENERAL FUND	301,690	301,690	323,315	215,551	376,000
320-41905-37861	INSURANCE TRANSFER FROM WATER AND SEWER FUND	32,345	32,345	32,345	21,565	35,000
320-41905-37862	INSURANCE TRANSFER FROM ECD FUND	2,885	2,885	2,000	1,336	3,500
Total Revenues		336,920	336,920	357,660	238,452	414,500
Expenditures						
320-41905-81470	WORKER'S COMPENSATION	305,882	349,435	330,750	331,788	350,000
Total Expenditures		305,882	349,435	330,750	331,788	350,000
TOTAL INSURANCE FUND EXPENDITURES		5,031,572	4,712,897	5,695,750	3,040,204	5,761,400



The page Intentionally left blank

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 2025) 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 2025, the total outstanding General Obligation long-term debt is 0.64% of the total assessed value of taxable property in Brentwood assessed as of August 2023.

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 2025, the total debt service on long-term debt is 5.14% 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 2025 will be 135% of the target amount. Revenues exceed expenditures in FY 2025 by \$479,660.00.

Budget Comments

The projected Debt Service fund balance as of June 30, 2024 is \$4,229,341 compared to the June 30, 2023 fund balance of \$3,734,611. The most recent debt service fund activity includes the FY 2022 cash defeasance of outstanding Series 2011 bonds, and the City's issuance of \$7,770,000 in General Obligation bonds in FY 2023. The proceeds of the latter were designated for streetlight LED retrofits and park and/or road improvements. The total debt service obligations for FY 2025 will be \$2,915,340, an increase of \$68,070 from the \$2,847,270 in FY 2024. 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 2025 transfer from the General Fund (\$3,195,000) is proposed to be no increase from FY 2024. Transfers are not anticipated to increase absent the issuance of additional debt.

Summary

Revenues	Actual FY 2022	Actual FY 2023	Budget FY 2024	YTD Actual FY 2024	Budget FY 2025
Other Financing Sources-Bond Proceeds	\$ 2,998,031	\$ -	\$ -	\$ -	\$ -
Other Financing Sources-Transfers In	2,995,000	3,095,000	3,195,000	3,195,000	3,195,000
Other Revenues	15,252	154,608	147,000	175,115	200,000
Total Revenues	\$ 6,008,283	\$ 3,249,608	\$ 3,342,000	\$ 3,370,115	\$ 3,395,000

Expenditures	Actual FY 2022	Actual FY 2023	Budget FY 2024	YTD Actual FY 2024	Budget FY 2025
Operating Expenditures	7,191,068	2,360,178	2,847,270	2,846,066	2,915,340
Total Expenditures	\$ 7,191,068	\$ 2,360,178	\$ 2,847,270	\$ 2,846,066	\$ 2,915,340

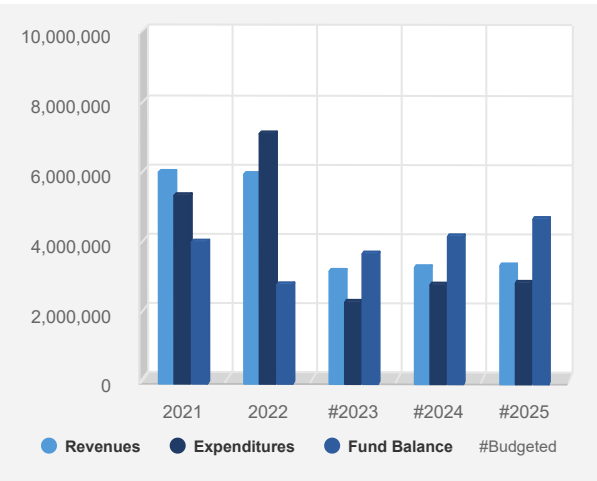
DEBT SERVICE FUND

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-

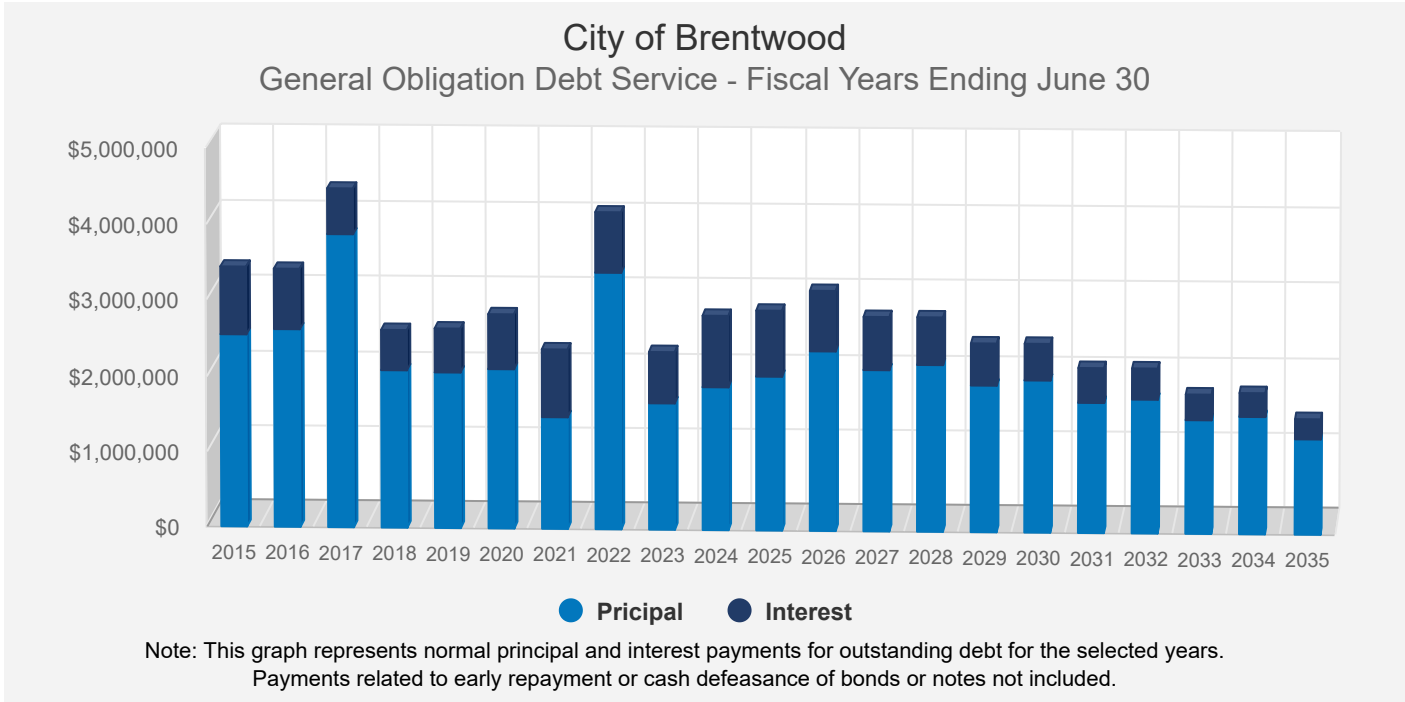
Ratings are an indicator of financial health and stability. The City's ratings were most recently reaffirmed in January 2023.

Fund Performance



This graph represents actual revenues, expenditures, and fund balance for FY 2021-2023. FY 2024 and FY 2025 are budgeted.

Debt Service Chart



DEBT SERVICE FUND

Debt Obligations

Obligation	Amount Outstanding
\$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.	670,000
\$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.	1,810,000
\$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.	1,285,000
\$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.	12,760,000
\$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.	7,620,000
Total Outstanding General Obligation Bonds	28,995,000

DEBT SERVICE FUND

Schedule of Debt Service Requirements - Outstanding General Obligation Bonds

Year	2012 G.O. Refunding Bonds		2016 G.O. Refunding Bonds		2017 G.O. Refunding Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest
2025	\$ 330,000	\$ 10,100	\$ 285,000	\$ 36,200	\$ 310,000	\$ 22,768
2026	340,000	3,400	290,000	30,500	315,000	16,518
2027			300,000	24,700	325,000	10,118
2028			305,000	18,700	335,000	3,434
2029			310,000	12,600		
2030			320,000	6,400		
2031						
2032						
2033						
2034						
2035						
2036						
2037						
2038						
2039						
2040						
2041						
2042						
2043						
2044						
	\$ 670,000	\$ 13,500	\$ 1,810,000	\$ 129,100	\$ 1,285,000	\$ 52,838

DEBT SERVICE FUND

Year	2017A G.O. Refunding Bonds		2019 G.O. Bonds		2021B G.O. Refunding Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest
2025		\$ 63,300	\$ 620,000	\$ 352,518	\$ 235,000	\$ 80,618
2026	265,000	58,000	655,000	320,643	245,000	68,618
2027	270,000	47,300	685,000	287,143	265,000	55,868
2028	285,000	36,200	715,000	255,718	270,000	45,193
2029	295,000	26,812	740,000	234,018	280,000	36,943
2030	300,000	19,375	755,000	219,068	290,000	28,393
2031	310,000	11,750	770,000	203,818	300,000	21,043
2032	315,000	3,938	785,000	187,287	305,000	15,221
2033			805,000	168,896	305,000	9,350
2034			825,000	149,540	315,000	3,150
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						
2044						
	\$ 2,040,000	\$ 266,675	\$ 12,760,000	\$ 2,812,706	\$ 2,810,000	\$ 364,397

DEBT SERVICE FUND

Schedule of Debt Service Requirements - Outstanding General Obligation Bonds

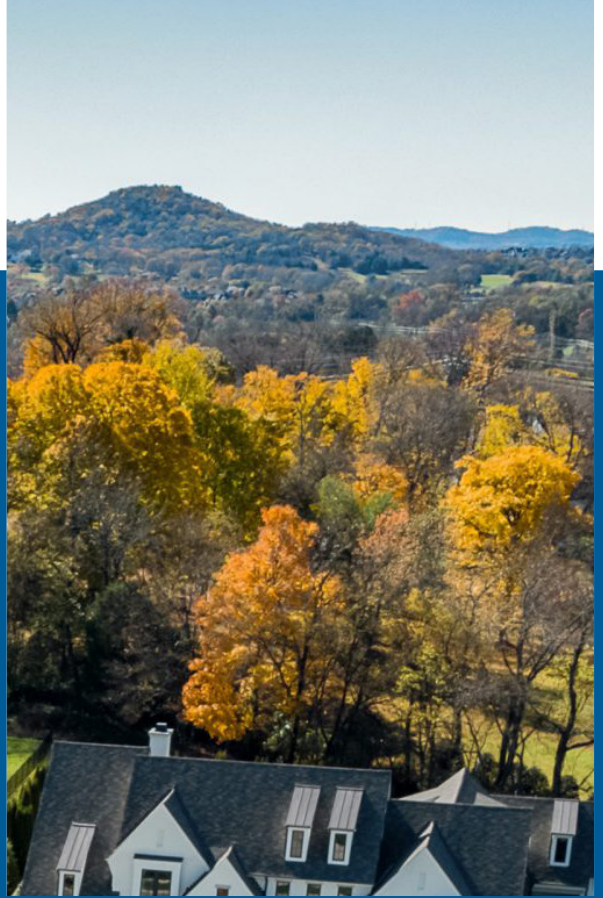
Year	2023 G.O. Bonds		(Future Issue)		TOTALS	
	Principal	Interest			Principal	Interest
2025	\$ 265,000	\$ 298,831			\$ 2,045,000	\$ 864,335
2026	280,000	285,206			2,390,000	782,885
2027	295,000	270,831			2,140,000	695,960
2028	305,000	255,831			2,215,000	615,076
2029	325,000	240,081			1,950,000	550,454
2030	340,000	223,456			2,005,000	496,692
2031	355,000	206,081			1,735,000	442,692
2032	375,000	189,706			1,780,000	396,152
2033	390,000	174,406			1,500,000	352,652
2034	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
2044					0	0
	\$ 7,620,000	\$ 3,079,156	\$ -	\$ -	\$ 28,995,000	\$ 6,718,372

DEBT SERVICE FUND

FY 2025 Budget Worksheets

Account Number	Account Name	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 8 Months	FY 2025 Budget
FUND 211: DEBT SERVICE FUND						
Revenues						
211-00000-36100	INTEREST INCOME	15,252	154,608	147,000	175,115	200,000
211-00000-36932	BOND PROCEEDS - 2021B GO REFUNDING (TAXABLE)	2,810,000	-	-	-	-
211-00000-36935	OTHER FINANCING SOURCES - BOND PREMIUM	188,031	-	-	-	-
211-00000-37840	OPERATING TRANSFER FROM GENERAL FUND	2,995,000	3,095,000	3,195,000	3,195,000	3,195,000
Total Revenues		6,008,283	3,249,608	3,342,000	3,370,115	3,395,000
Expenditures						
211-49000-85510	BANK SERVICE FEE	5,305	5,523	6,000	4,798	6,000
211-49000-86122	PRIN - 2011 GO BONDS	980,000	-	-	-	-
211-49000-86123	PRIN - 2011 GO REFUNDING	795,000	-	-	-	-
211-49000-86124	PRINCIPAL - 2012 GO REFUNDING	315,000	320,000	325,000	325,000	330,000
211-49000-86125	PRINCIPAL - 2013 GENERAL OBLIGATION	225,000	230,000	235,000	235,000	-
211-49000-86127	PRINCIPAL - 2016 GO REFUNDING	270,000	275,000	280,000	280,000	285,000
211-49000-86128	PRINCIPAL - 2017 GO REFUNDING	290,000	295,000	305,000	305,000	310,000
211-49000-86131	PRINCIPAL - 2019 GENERAL OBLIGATION	535,000	560,000	590,000	590,000	620,000
211-49000-86132	PRINCIPAL - 2021B GO REFUNDING	-	-	-	-	235,000
211-49000-86133	PRINCIPAL - 2023 GENERAL OBLIGATION	-	-	150,000	150,000	265,000
211-49000-86221	INT - 2011 GO BOND	21,715	-	-	-	-
211-49000-86222	INTEREST - 2011 GO REFUNDING	15,440	-	-	-	-
211-49000-86223	INTEREST - 2012 GO REFUNDING	29,450	23,100	16,650	16,650	10,100
211-49000-86224	INTEREST - 2013 GENERAL OBLIGATION	82,189	8,025	2,790	2,791	-
211-49000-86228	INTEREST - 2016 GO REFUNDING	52,700	47,300	41,800	41,800	36,200
211-49000-86229	INTEREST - 2017 GO REFUNDING	40,768	34,918	28,920	28,918	22,770
211-49000-86230	INTEREST - 2017A GO REFUNDING	63,300	63,300	63,300	63,300	63,300
211-49000-86231	INTEREST - 2019 GENERAL OBLIGATION	438,894	411,519	382,770	382,769	352,520
211-49000-86232	INTEREST - 2021B GO REFUNDING BONDS	37,276	86,493	86,495	86,493	80,620
211-49000-86233	INTEREST - 2023 GENERAL OBLIGATION	-	-	333,545	333,547	298,830
211-49000-86301	PAYMENT TO REFUNDING BOND ESCROW AGENT	2,906,872	-	-	-	-
211-49000-86410	BOND SALE EXPENSE	87,159	-	-	-	-
Total Expenditures		7,191,068	2,360,178	2,847,270	2,846,066	2,915,340

Capital Projects Fund



CAPITAL PROJECTS FUND

★ Summary

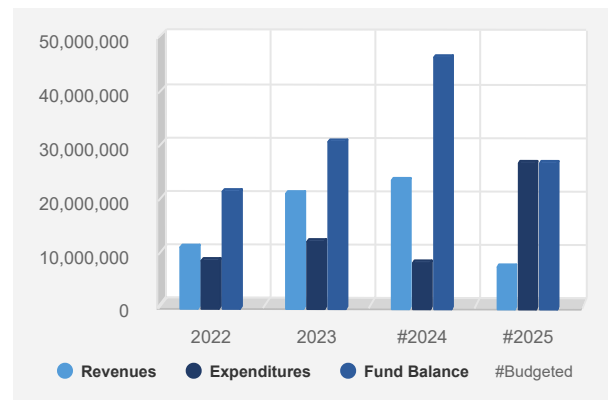
Revenues	Actual FY 2022	Actual FY 2023	Budget FY 2024	YTD Actual FY 2024	Budget FY 2025
Intergovernmental	\$ 297,532	\$ 378,862	\$ 5,345,000	\$ -	\$ 5,510,000
Other Revenues	80,373	1,114,874	300,000	1,387,182	1,250,000
Other Financing Sources-Transfers In	9,450,000	12,295,000	1,000,000	1,000,000	1,000,000
Other (Private Sources)	1,660,000	(399,395)	600,000	511,479	-
Other Financing Sources-Bond Proceeds	-	8,189,742	-	-	-
Total Revenues	\$ 11,487,905	\$ 21,579,083	\$ 7,245,000	\$ 2,898,661	\$ 7,760,000

Expenditures	Actual FY 2022	Actual FY 2023	Budget FY 2024	YTD Actual FY 2024	Budget FY 2025
Debt Service	-	187,775	-	-	-
General Facilities And Equipment	5,360,454	3,506,340	1,645,000	613,440	6,950,000
Parks And Recreation	1,561,500	2,001,469	9,125,000	221,307	5,190,000
Storm Drainage	348,330	447,817	2,250,000	0	950,000
Technology - Capital	179,898	377,159	555,000	349,720	550,000
Transportation	1,367,152	5,854,063	6,890,000	923,260	13,510,000
Total Expenditures	\$ 8,817,334	\$ 12,374,623	\$ 20,465,000	\$ 2,107,727	\$ 27,150,000

Authorized 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 five-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 2025 projects include the following:

- > A FY 2024 year-end General Fund appropriation transfer of \$13,070,000 (made possible due to current year excess revenue collections) to be used for various projects in FY 2025 and beyond;
- > A total of \$5,510,000 in Intergovernmental payments including, \$5,030,000 in Federal ARP funds reserved for storm drainage projects (\$750,000), the Murray Lane/Holly Tree roundabout (\$880,000) and Windy Hill Park (\$3,400,000), \$430,000 in Federal CMAQ grant funding for the approved traffic signal system and ADA project, and \$50,000 in reimbursements from the Metropolitan Planning Organization for final Franklin Road Right of Way settlements.
- > A transfer of \$1,000,000 in Public Works Project Fee revenue to support the Ragsdale Road improvement project.
- > Projected interest earnings of \$1,250,000.

The FY 2025 budget at \$27,150,000 is an increase of \$6,685,000 from the FY 2024 adopted budget of \$20,465,000. 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 (\$13,510,000)

- A. **Ragsdale Road** - This project (**\$7,370,000**) provides for final right-of-way acquisition and initial construction of 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 multi use trail on the south side and a sidewalk on the north side.
- B. **Split Log Road Phase III** - This project (**\$1,080,000**) 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. Funding is also included to begin right-of-way acquisition for the first phase of this project from Sam Donald Road north to a new intersection with Waller Road.
- C. **McEwen Drive** - This project (**\$1,030,000**) provides funding towards continued engineering design work and right-of-way acquisition 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.
- D. **Murray Lane/Holly Tree Gap Intersection** - This project (**\$880,000**) provides for final construction of a roundabout to eliminate the three-way stop condition that exists today.
- E. **Old Smyrna Road** - This project (**\$770,000**) provides for final engineering design and environmental permitting for improvements to this constrained and scenic roadway. Right-of-way acquisition and construction is tentatively planned for FY's 2026 and 2027.

CAPITAL PROJECTS FUND

- F. **Bike and Pedestrian Projects** - This project (**\$ 525,000**) provides for proposed bike and pedestrian improvements across the city, including improvements at the intersection of Westpark Drive and Cadillac Drive in the Maryland Farms area, and a potential sidewalk along Old Smyrna to help provide pedestrian connectivity to the new Windy Hill Park.
- G. **Traffic Signal Upgrades** - This project (**\$410,000**) provides for various traffic signal equipment upgrades including replacement CCTV cameras 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.
- H. **Bridges** - This project (**\$350,000**) provides for substantial repairs/maintenance to roadway bridges on city streets. FY 2025 funding is targeted for repairs to the railroad bridge on Crockett Road and the bridge on River Oaks Road.
- I. **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.
- J. **Murray Lane Median** - This project (**\$250,000**) provides for landscape maintenance and potential rock wall rehabilitation within the median of Murray Lane between Franklin Road and Brentwood High School.
- K. **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.
- L. **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.
- M. **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.
- N. **Franklin Road South** - This project (**\$50,000**) provides for final right-of-way settlements related to this road widening project. While TDOT funded the road construction project, the City was responsible for right-of-way acquisition.
- O. **Street Lighting** - This project (**\$20,000**) provides funding if additional LED streetlights are determined to be necessary to address deficient areas.

II. STORM DRAINAGE (\$950,000)

- A. **Subdivision Drainage** - This project (\$950,000) includes funding for continued rehabilitation/replacement of aging stormwater infrastructure within city right of way or drainage easements and initial engineering evaluation and design of capital projects identified in the sub-basin drainage study completed in FY 2023.

III. PARKS AND RECREATION (\$5,190,000)

- A. **Windy Hill Park** - This project (**\$3,760,000**) provides for construction of park improvements beginning late spring 2024 with the expected park opening by summer of 2025.
- B. **Crockett Park Racquet Facility** - This project (**\$800,000**) provides continued engineering and design work on a potential indoor racquet facility within Crockett Park. Additional funding for actual construction of the facility and associated improvements will be programmed in future years pending a final decision on the funding plan by the Board of Commissioners.

CAPITAL PROJECTS FUND

- C. **Crockett Park** - This project **(\$555,000)** provides funding for construction of a pavilion on the site of the former Brentvale log cabin and installation of artificial turf on two additional baseball fields in partnership with the Brentwood Ball Club.
- D. **Marcella Vivrette Smith Park** - This project **(\$75,000)** provides for funding of a dumpster enclosure at the maintenance facility within the park.

IV. GENERAL FACILITIES (\$6,950,000)

- A. **City Hall Renovations** - This project **(\$4,975,000)** provides funding for a significant renovation project at City Hall. Targeted renovation areas include the Planning and Codes and Technology Departments, public lobby areas and restrooms, locker rooms, and the Finance and HR areas.
- B. **Police Headquarters** - This project **(\$1,220,000)** 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.
- C. **Equipment** - This project **(\$555,000)** provides funding for vehicle purchases for various operating departments, including vehicles associated with new proposed positions in the FY 2025 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.
- D. **Community Identity Features** - This project **(\$115,000)** provides for replacement of existing gateway entrance signage and new signs at potential additional locations.
- E. **Library** - This project **(\$45,000)** provides for installation of additional temperature gauges and dampers within the open ceiling area of the Library to help prevent future pipe freezes.
- F. **Service Center** - This project **(\$30,000)** provides for comprehensive landscape replacement of plants damaged during the 2022 flash freeze event.
- G. **Safety Center East** - This project **(\$10,000)** provides for replacement of a section of asphalt in the lower fire training area with concrete to facilitate additional live fire training without causing pavement damage.

V. TECHNOLOGY (\$550,000)

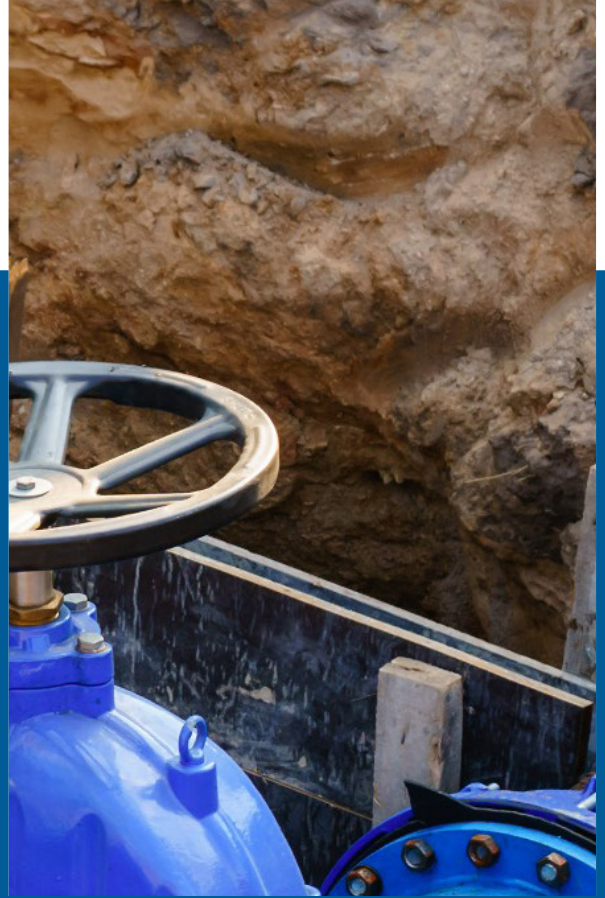
- A. **Fiber Network Expansion** - This project **(\$200,000)** provides for continued work to replace/upgrade aging segments of the City's fiber optic network.
- B. **Police Records Management System (RMS)** - This project **(\$110,000)** provides for a substantial upgrade of the existing RMS used by the Police Department.
- C. **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.
- D. **Warning Siren** - This project **(\$60,000)** provides for installation of a new outdoor weather warning siren in the general vicinity of the Sam Donald Road and Split Log Road intersection to serve an area recently annexed into the city.
- E. **Software Systems** - This project **(\$40,000)** provides for an upgrade of the City's website.
- F. **Phone System** - This project **(\$40,000)** provides for a system upgrade of the City's existing VOIP phone network.

CAPITAL PROJECTS FUND

FY 2025 Budget Worksheets

Account Number	Account Name	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 8 Months	FY 2025 Budget
FUND 311: CAPITAL PROJECTS FUND						
Revenues - Intergovernmental						
311-00000-33445	FEDERAL GRANTS	297,532	378,862	3,045,000	-	5,510,000
311-00000-33700	WILLIAMSON COUNTY	-	-	2,300,000	-	-
Total Revenues - Intergovernmental		297,532	378,862	5,345,000	-	5,510,000
Revenues - Other Revenues						
311-00000-36100	INTEREST INCOME	80,283	1,114,874	300,000	1,387,182	1,250,000
311-00000-36710	CONTRIBUTION - FROM PRIVATE SOURCES	1,660,000	(399,395)	600,000	511,479	-
311-00000-36930	BOND PROCEEDS - 2019 GO REFUNDING	-	7,770,000	-	-	-
311-00000-36935	OTHER FINANCING SOURCES - BOND PREMIUM	-	419,742	-	-	-
311-00000-37199	MISCELLANEOUS REVENUE	90	-	-	-	-
311-00000-37830	OPERATING TRANSFER FROM PUBLIC WORKS PROJECT FUND	350,000	420,000	-	-	1,000,000
311-00000-37840	OPERATING TRANSFER FROM GENERAL FUND	9,100,000	11,375,000	-	-	-
311-00000-37845	OPERATING TRANSFER FROM ADEQUATE FACILITIES TAX FD	-	500,000	1,000,000	1,000,000	-
Total Revenues - Other Revenues		11,190,373	21,200,221	1,900,000	2,898,661	2,250,000
TOTAL REVENUES		11,487,905	21,579,083	7,245,000	2,898,661	7,760,000
DEPT 43100: TRANSPORTATION						
311-43100-89700	CONSTRUCTION IN PROGRESS	1,367,152	5,854,063	6,890,000	923,260	13,510,000
Total Expenditures - Transportation		1,367,152	5,854,063	6,890,000	923,260	13,510,000
DEPT 43150: STORM DRAINAGE						
311-43150-89700	CONSTRUCTION IN PROGRESS	348,330	447,817	2,250,000	-	950,000
Total Expenditures - Storm Drainage		348,330	447,817	2,250,000	-	950,000
DEPT 44400: PARKS AND RECREATION						
311-44400-89700	CONSTRUCTION IN PROGRESS	1,561,500	2,001,469	9,125,000	221,307	5,190,000
Total Expenditures - Parks And Recreation		1,561,500	2,001,469	9,125,000	221,307	5,190,000
DEPT 45200: GENERAL FACILITIES AND EQUIPMENT						
311-45200-89700	CONSTRUCTION IN PROGRESS	5,360,454	3,506,340	1,645,000	613,440	6,950,000
Total Expenditures - General Facilities And Equipment		5,360,454	3,506,340	1,645,000	613,440	6,950,000
DEPT 45300: TECHNOLOGY - Capital						
311-45300-89700	CONSTRUCTION IN PROGRESS	179,898	377,159	555,000	349,720	550,000
Total Expenditures - Technology - Capital		179,898	377,159	555,000	349,720	550,000
DEPT 49000: DEBT SERVICE						
311-49000-86410	BOND SALE EXPENSE	-	187,775	-	-	-
Total Expenditures - Debt Service		-	187,775	-	-	-
TOTAL EXPENDITURES - CAPITAL PROJECTS FUND		8,817,334	12,374,623	20,465,000	2,107,727	27,150,000

Enterprise Funds

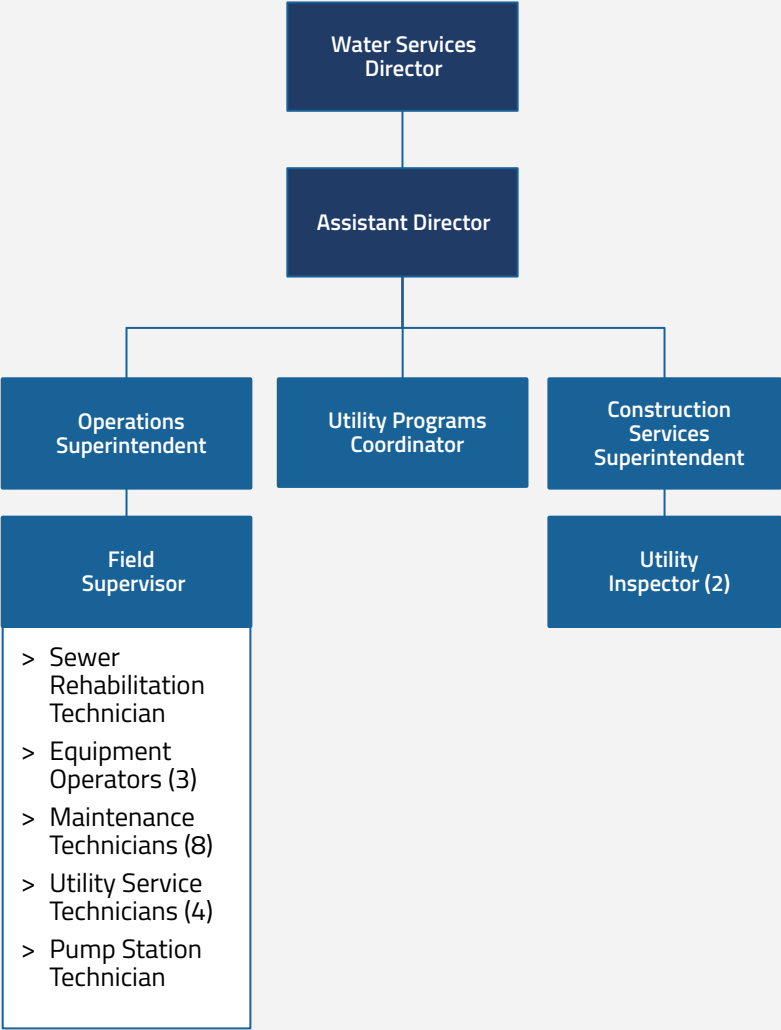




The page Intentionally left blank

WATER SERVICES DEPARTMENT

Organization chart



Note: Two Utility Billing positions are managed by Finance.

WATER SERVICES DEPARTMENT**2024-2025 Non-Routine Work Plan**

The Water Services Department proposed to undertake the following projects in the 2024-2025 fiscal year.

1. Equalization (Storage) Facility No. 2 Project, Preliminary Planning and Design:

The Department's Sewer System Master Plan recommends construction of two sewer system storage facilities. The first storage tank is currently in service and has been utilized on several occasions in managing sewer overflows. 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 during storm events. In February, 2024 the Board approved an agreement with Hazen Engineering for planning, design and construction administration services for the mid-trunk facility to be located within Tower Park. Construction is anticipated to begin in late CY 2025.

Target Date: Ongoing through CY 2027

2. Lead Line Program & Unregulated Contaminant Monitoring Rule (UCMR) Sampling:

EPA is enacting major modifications to the federal lead (water) line rule that includes significant new requirements for water utilities. Initially each water utility is to develop a lead line inventory and report to EPA by October, 2024. This effort is currently ongoing by staff. The objective of the new lead rule revisions is to remove all lead water lines in water systems, including customer service lines within the next ten years.

Additionally, beginning in July, 2024 and continuing through April, 2025, department staff will conduct sampling for PFAS ("forever") related chemicals in the drinking water associated with the 5th round of UCMR #5. The resulting sampling data is submitted to EPA for use in developing future sampling requirements and associated maximum contaminant levels for these chemicals.

Target Date: April, 2025

3. Update Department's Sewer Capacity Management, Operations and Maintenance Plan (CMOM):

Federal regulation requires that each sewer utility develop and update periodically, a Capacity Management, Operations and Maintenance Plan or CMOM. The CMOM program was developed by EPA for utilities to implement best management practices related to maintenance & operations. Ultimately, CMOM is a proactive tool to help reduce sewer overflows. Activities under CMOM program requiring updates include:

- Technical construction standards and sewer ordinances as needed
- Flow monitoring program
- Pipeline CCTV and manhole assessments
- Pipeline valve maintenance
- Employee training

Target Date: June, 2025

4. COMPLETE IMPLEMENTATION OF THE WATER AND SEWER BILLING / CUSTOMER SERVICE PORTAL AS A JOINT EFFORT WITH THE FINANCE DEPARTMENT

WATER SERVICES DEPARTMENT

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) was completed, and proposals were evaluated in fiscal year 2024.

During fiscal year 2025, the Water Services Department will work jointly with the Finance Department to implement the water and sewer billing and customer portal services. The two departments have selected vendors, participated in product demonstrations, and conducted 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.

Once a contract is negotiated and approved, implementation work will take place. Including data migration from legacy systems, testing and billing reconciliation between the systems, and dual entry leading up to the go-live date. Any customer impact, such as new features or account changes, will be communicated to the ratepayers through outreach programs delivered electronically as well as by mail.

Target Date: June 30, 2025

WATER SERVICES DEPARTMENT

🚩 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 2022	Actual FY 2023	Budget FY 2024	YTD Actual FY 2024	Budget FY 2025
Personnel Services	\$ 1,893,945	\$ 2,447,515	\$ 3,043,050	\$ 1,709,092	\$ 3,246,225
Operating Expenditures	\$ 17,248,879	\$ 17,611,782	\$ 18,037,330	\$ 11,716,551	\$ 17,909,755
Total	\$ 19,142,824	\$ 20,059,297	\$ 21,080,380	\$ 13,425,643	\$ 21,155,980

★ Budget Comments & Performance Measures

At the end of 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 completed in FY 2025 with the installation of equipment that had been 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 approximately \$22 million in additional bonds. Staff and consultants began design of the tank and a rate study in FY 2024.

For FY 2025, revenue of \$21,996,085 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 \$12.0 million, an increase of \$292,375 (2.5%), while sewer sales are expected to generate about \$8.8 million. Even though 2024 collections are strong, water tap fees are anticipated to be approximately \$175,000, a decrease of 22% from the FY 2024 budget, anticipating fewer housing starts in the water service area. Sewer tap fees are budgeted at \$250,000, a decrease of 9% from FY 2024.

Expenses are estimated at \$21,155,980 for FY 2025, which is basically flat with a minor overall increase of .4%. Personnel Services reflect a 6.7% increase due to proposed salary adjustments (and related benefits) and the addition of one (1) Inspector position. Consistent with other departments with personnel, no increase is proposed in the rates for the health insurance or TCRS retirement contribution rates.

For operating expenses, purchased water costs are expected to remain about the same. Budgeted reductions in various operating accounts helped offset the increase in personnel services. The most notable non-personnel operating expense changes are increases in Metro sewer treatment costs (\$99,195), a decrease in Other Professional Services (\$140,295), a decrease in the Capacity Management Program (\$35,000), and a combined decrease in the Repairs and Maintenance accounts (\$199,075). The mandatory depreciation of \$3,732,000 in FY 2025 reflects an increase of \$143,800. Total debt service on existing debt reflects a decrease of \$46,715 (9.9%).

WATER SERVICES DEPARTMENT

Significant capital spending in FY 2025 includes continued water line replacement in the Carondelet neighborhood (\$2.3M), abandonment of the Arden Woods lift station (\$2.6M), continuation of the sewer rehabilitation program improvements (\$1.2M, engineering on the second EQ tank (\$1.5M), building improvements at the Service Center (\$515,000), generators (\$560,000), Ragsdale sewer extensions (\$310,000), and several water system improvement projects (\$1.67M).

Performance Measures	Actual FY 2022	Actual FY 2023	Target FY 2024	Target FY 2025
Operations:				
Water Quality - Percent of Samples in Compliance	100%	100%	100%	100%
Percent Water Loss	23.2%	19.3%	15%	15%
Sewer Overflow Rate - Overflows per 100 miles of pipe	5.92	1.64	0	0
Annual Sewer Mains Inspected/Cleaned (ft.)	24,750	17,800	80,000	80,000
Customer Service:				
Customer Water Quality Complaints -Annual Total	91	84	100	100
Business Operations:				
Health & Safety - Lost Days per Employee	0	0	0	0
Training Hours - Avg. Hours per Employee (Annual)	26	18.5	20	20

★ Authorized Personnel

Position / Title	Actual FY 2022	Actual FY 2023	Budget FY 2024	Budget FY 2025
WATER AND SEWER DIRECTOR	1	1	1	1
ASSISTANT WATER & SEWER DIRECTOR	1	1	1	1
OPERATIONS SUPERINTENDENT	1	1	1	1
FIELD SUPERVISOR	1	1	1	1
CONSTRUCTION SERVICES SUPERINTENDENT	1	1	1	1
UTILITY INSPECTOR I & II	1	1	1	2
PUMP STATION TECHNICIAN	1	1	1	1
UTILITY PROGRAMS COORDINATOR	1	1	1	1
SEWER REHABILITATION TECHNICIAN	1	1	1	1
ACCOUNTING CLERK I & II	2	2	2	1
EQUIPMENT OPERATOR I, II & III	3	3	3	3
UTILITY BILLING SPECIALIST	0	0	0	1
UTILITY SERVICE TECHNICIAN	3	3	3	3
MAINTENANCE TECHNICIAN	9	9	9	9
Total Water And Sewer	26	26	26	27

WATER SERVICES DEPARTMENT

★ Summary

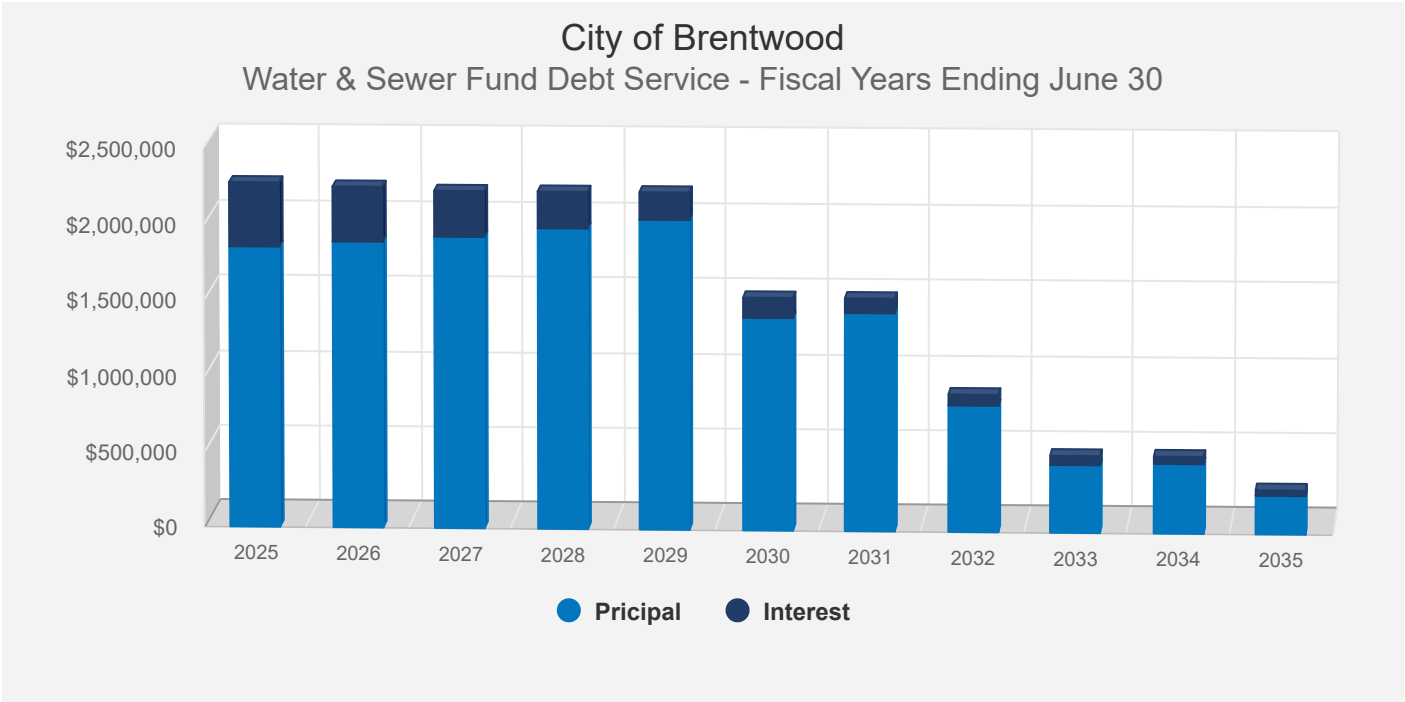
Revenues	Actual FY 2022	Actual FY 2023	Budget FY 2024	YTD Actual FY 2024	Budget FY 2025
Water Sales	\$ 11,328,326	\$ 13,433,348	\$ 11,694,680	\$ 9,521,352	\$ 11,987,055
Sewer Charges	8,123,090	8,157,004	8,589,215	5,587,822	8,802,530
Other Revenues	3,363,327	4,516,806	767,780	1,512,280	781,500
Sewer Tap Fees	569,937	361,265	275,000	318,050	250,000
Water Tap Fees	369,500	241,000	225,000	219,000	175,000
Total Revenues	\$ 23,754,180	\$ 26,709,423	\$ 21,551,675	\$ 17,158,504	\$ 21,996,085

Expenditures	Actual FY 2022	Actual FY 2023	Budget FY 2024	YTD Actual FY 2024	Budget FY 2025
Purchased Water	\$ 7,681,470	\$ 7,942,869	\$ 7,250,000	\$ 5,129,218	\$ 7,250,000
Depreciation	3,198,324	3,223,635	3,588,200	2,332,423	3,732,000
Wastewater Treatment	3,526,250	3,250,155	3,625,805	2,120,046	3,725,000
Personnel Services	1,893,945	2,447,515	3,043,050	1,709,092	3,246,225
Operating Expenditures	2,522,666	2,561,012	3,101,900	1,663,443	2,778,045
Interest Expense	320,169	634,111	471,425	471,421	424,710
Total Expenditures	\$ 19,142,824	\$ 20,059,297	\$ 21,080,380	\$ 13,425,643	\$ 21,155,980

Fund Performance



WATER SERVICES DEPARTMENT



WATER SERVICES DEPARTMENT

Debt Obligations

	Amount Outstanding
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.	530,000
\$6,560,000 2012 Water Sewer Public Improvements Bonds due in increasing annual installments through September 1, 2025, at a 2.00% interest rate.	720,000
\$6,315,00 2016 Water Sewer Refunding Bonds due in increasing annual installments through March 1, 2029 at a 2.00% interest rate	3,225,000
\$3,495,000 2017A Water Sewer Refunding Bonds due in increasing annual installments through September 1, 2030, at varying rates of interest between 2.5% and 4.00%	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%.	4,425,000
\$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	16,495,000

WATER SERVICES DEPARTMENT

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		2016 Water and Sewer Refunding Bonds		2017A Water and Sewer Refunding Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2025	530,000	14,575	355,000	10,850	615,000	64,500		112,425
2026			365,000	3,650	630,000	52,200	535,000	101,725
2027					645,000	39,600	555,000	79,925
2028					660,000	26,700	580,000	57,225
2029					675,000	13,500	595,000	38,188
2030							610,000	23,125
2031							620,000	7,750
2032								
2033								
2034								
	\$ 530,000	\$ 14,575	\$ 720,000	\$ 14,500	\$ 3,225,000	\$ 196,500	\$ 3,495,000	\$ 420,363

Fiscal Year	2021A Water and Sewer Public Improvement Bonds		2021B Water and Sewer Refunding Bonds		(Future Issue)		Total Debt Requirements	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2025	195,000	103,550	160,000	118,808			1,855,000	424,708
2026	200,000	95,650	160,000	110,808			1,890,000	364,033
2027	210,000	88,500	515,000	93,933			1,925,000	301,958
2028	215,000	82,125	540,000	72,958			1,995,000	239,008
2029	220,000	75,600	555,000	56,533			2,045,000	183,821
2030	225,000	68,925	570,000	39,658			1,405,000	131,708
2031	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
	\$ 4,425,000	\$ 910,025	\$ 4,100,000	\$ 540,060			\$ 16,495,000	\$ 2,096,023

WATER SERVICES DEPARTMENT

FY 2025 Budget Worksheets

Account Number	Account Name	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 8 Months	FY 2025 Budget
FUND 412: WATER AND SEWER FUND						
Revenues						
412-00000-33445	FEDERAL GRANTS	2,503,750	2,482,218	-	750	-
412-00000-36330	SALE OF EQUIPMENT	-	3,883	10,000	7,879	10,000
412-00000-36331	GAIN ON DISPOSAL OF PROPERTY	-	-	-	88,402	-
412-00000-37110	WATER SALES - COMMERCIAL IN CITY	2,301,122	2,616,121	2,369,140	1,842,143	2,428,370
412-00000-37120	WATER SALES - COMMERCIAL OUTSIDE CITY	1,295	622	555	330	570
412-00000-37130	WATER SALES - RESIDENTIAL IN CITY	6,616,357	7,985,558	6,899,345	5,696,200	7,071,830
412-00000-37135	WATER SALES - RESIDENTIAL OUTSIDE CITY	2,876	3,112	3,340	2,168	3,425
412-00000-37140	WATER SALES - INSTITUTIONAL IN CITY	534,168	612,860	511,020	433,164	523,795
412-00000-37145	WATER SALES - INSTITUTIONAL OUTSIDE CITY	211	226	205	134	210
412-00000-37146	WATER PURCHASE SURCHARGE	1,872,297	2,214,849	1,911,075	1,547,213	1,958,855
412-00000-37150	CROSS CONNECTION DOMESTIC CHARGE	272,370	289,684	318,700	295,716	319,500
412-00000-37155	CROSS CONNECTION FIRE CHARGE	36,005	40,215	44,080	40,005	44,500
412-00000-37195	INSTALLATION CHARGE	23,470	18,580	25,000	13,145	25,000
412-00000-37196	WATER SALES - TAP FEES	369,500	241,000	225,000	219,000	175,000
412-00000-37199	MISCELLANEOUS REVENUE	25	1,720	2,500	(3,941)	2,500
412-00000-37210	SEWER CHARGES - COMMERCIAL IN CITY	1,704,298	1,795,052	1,953,035	1,266,470	2,001,860
412-00000-37211	SEWER CHARGES - COMMERCIAL OUTSIDE CITY	13,980	9,878	14,775	3,798	15,145
412-00000-37212	SEWER CHARGES - RESIDENTIAL IN CITY	5,113,905	5,005,130	5,216,635	3,420,454	5,347,055
412-00000-37213	SEWER CHARGES - RESIDENTIAL OUTSIDE CITY	8,945	10,518	13,425	6,171	13,765
412-00000-37214	SEWER CHGS-INST IN CITY	220,172	255,746	285,485	133,742	292,500
412-00000-37215	SEWER CHARGES - INSTITUTIONAL OUTSIDE CITY	51,834	50,408	51,940	27,897	53,240
412-00000-37216	SEWER CHARGES - METRO TREATMENT SURCHARGE	1,008,666	1,029,747	1,051,920	728,705	1,078,215
412-00000-37220	SEWER CHARGES - SEWER TAP INSPECTION FEES	1,290	525	2,000	585	750
412-00000-37291	FORFEITED DISCOUNT AND PENALTIES	158,057	158,293	105,000	130,391	105,000
412-00000-37296	SEWER CHARGES - SEWER TAP FEES	569,937	361,265	275,000	318,050	250,000
412-00000-37297	GRINDER PUMP FEES	38,000	32,300	12,500	32,300	25,000
412-00000-37822	TRANSFER - FIRE HYDRANT RENTAL	100,000	100,000	100,000	66,664	100,000
412-00000-37910	INTEREST INCOME - ENTERPRISE FUND	104,222	1,205,409	150,000	840,616	150,000
412-00000-39700	INSURANCE RECOVERY	127,428	184,504	-	353	-
Total Revenues		23,754,180	26,709,423	21,551,675	17,158,504	21,996,085
Expenditures						
412-52310-81110	SALARIES	1,368,242	1,410,704	1,896,440	1,052,049	2,049,460
412-52310-81111	SALARIES - PART TIME	-	-	-	6,584	-
412-52310-81120	SALARIES - OVERTIME	123,452	89,695	130,235	47,405	138,050
412-52310-81130	LONGEVITY PAY	14,920	21,495	22,650	22,980	22,485
412-52310-81145	COMMUNICATION ALLOWANCE	5,310	5,000	4,800	2,790	4,080

WATER SERVICES DEPARTMENT

FY 2025 Budget Worksheets

Account Number	Account Name	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 8 Months	FY 2025 Budget
412-52310-81160	SUPPLEMENT - TRANSPORTATION	-	42,152	52,000	27,537	54,000
412-52310-81165	SUPPLEMENT - CDL	-	24,079	30,005	18,002	28,005
412-52310-81187	SUPPLEMENTAL - LICENSE	-	-	55,000	29,040	43,680
412-52310-81195	SALARIES BILLED TO OTHERS	(327)	-	(10,000)	(884)	(10,000)
412-52310-81205	REFERRAL BONUS	-	1,000	-	-	-
412-52310-81410	FICA (EMPLOYERS SHARE)	137,607	143,029	163,415	89,437	177,080
412-52310-81414	FLEXIBLE SPENDING ACCOUNT FEE	-	5	-	19	50
412-52310-81420	INSURANCE - HEALTH	294,895	294,895	294,895	160,920	306,125
412-52310-81421	INSURANCE - DENTAL REIMBURSEMENT	5,396	12,407	12,920	6,877	13,250
412-52310-81422	INSURANCE - LIFE	5,357	4,929	6,430	3,548	6,675
412-52310-81425	RETIREMENT - HEALTH/LIFE	105,525	101,400	68,625	45,753	70,095
412-52310-81430	RETIREMENT - TCRS (LEGACY)	207,025	176,061	210,225	128,288	200,160
412-52310-81432	PENSION EXPENSE - GASB 68 COST (LEGACY)	(279,500)	(45,170)	-	-	-
412-52310-81433	OPEB EXPENSE	(168,461)	64,142	-	-	-
412-52310-81434	PENSION EXPENSE - GASB 68 COST (HYBRID)	(3,762)	(1,936)	-	-	-
412-52310-81436	RETIREMENT - TCRS (HYBRID BASE)	1,076	2,636	6,600	3,744	18,350
412-52310-81441	EMPLOYER MATCH - 401K PLAN	34,535	43,374	36,940	27,733	44,105
412-52310-81442	EMPLOYER NONMATCHING CONTR-HYBRID DC 401	2,214	4,335	16,500	6,020	29,500
412-52310-81450	BUY BACK - SICK LEAVE	4,418	6,515	2,020	2,236	4,500
412-52310-81455	ATTENDANCE BONUS PAY	2,500	1,550	1,500	-	1,500
412-52310-81456	BUY BACK - ANNUAL LEAVE	1,178	12,873	9,505	7,449	10,075
412-52310-81470	WORKER'S COMPENSATION	32,345	32,345	32,345	21,565	35,000
412-52310-81481	CLOTHING AND UNIFORMS	22,408	23,725	25,000	7,341	25,000
412-52310-82110	RENT EXPENSE - POSTAGE METER AND PO BOX	58,437	61,051	60,690	37,832	65,000
412-52310-82210	PRINTING PUBLICATIONS AND REPORTS	22,878	22,617	27,405	13,757	25,000
412-52310-82270	LANDFILL FEE	9,944	43,346	10,000	28,742	15,000
412-52310-82310	ADVERTISING AND LEGAL NOTICES	879	904	-	-	-
412-52310-82410	UTILITIES - ELECTRIC	385,602	411,418	450,000	250,981	410,000
412-52310-82420	UTILITIES - WATER	1,554	2,696	1,575	2,519	1,650
412-52310-82421	WATER PURCHASED FOR RESALE	7,681,470	7,942,869	7,250,000	5,129,218	7,250,000
412-52310-82435	METRO SEWER TREATMENT	3,267,500	2,975,638	3,340,805	1,984,444	3,440,000
412-52310-82437	BACKFLOW PREVENTION TESTING	258,750	274,517	285,000	135,602	285,000
412-52310-82450	COMMUNICATIONS	14,366	17,899	15,000	11,234	18,000
412-52310-82501	SUBSCRIPTION-BASED IT ARRANGEMENTS (SBITAs)	606	33,761	28,335	51,219	55,000
412-52310-82520	LEGAL SERVICES	-	-	30,000	-	30,000
412-52310-82530	ACCOUNTING AND AUDITING SERVICES	24,750	25,000	27,500	26,500	28,500
412-52310-82545	LABORATORY SERVICES	10,966	13,990	15,000	6,744	42,500
412-52310-82546	CAPACITY MANAGEMENT PROGRAM (CMOM)	178,741	203,565	325,000	37,109	290,000
412-52310-82599	OTHER PROFESSIONAL SERVICES	233,900	166,675	338,420	46,822	198,125

WATER SERVICES DEPARTMENT

FY 2025 Budget Worksheets

Account Number	Account Name	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 8 Months	FY 2025 Budget
412-52310-82605	R/M - OFFICE MACHINERY AND EQUIPMENT	34,783	1,133	1,250	1,654	1,500
412-52310-82610	R/M - MOTOR VEHICLES	17,129	9,195	25,000	20,039	25,000
412-52310-82620	R/M - MACHINERY AND EQUIPMENT	88,214	82,707	134,000	25,358	100,000
412-52310-82625	TIRES TUBES ETC	23,288	2,315	10,000	4,952	10,000
412-52310-82645	STORM WATER COMPLIANCE	-	126	-	-	500
412-52310-82650	R/M - GROUNDS	14,000	10,255	50,000	16,214	28,500
412-52310-82660	R/M - BUILDINGS	485	29,852	1,575	-	1,500
412-52310-82682	R/M - SEWER LINES	64,029	89,911	65,000	57,203	75,000
412-52310-82683	R/M - METER REPAIR	2,724	7,198	10,000	17,610	10,000
412-52310-82684	R/M - METRO PUMP STATION	42,311	52,453	55,000	-	57,500
412-52310-82685	R/M - GRINDER PUMPS	335,327	293,839	285,000	259,734	295,000
412-52310-82686	R/M - WATER LINES	151,180	231,006	205,000	230,565	225,000
412-52310-82687	R/M - MANHOLE AND SEWER LINE	(50)	103	-	-	-
412-52310-82688	R/M - WATER TANK	101,167	54,607	225,000	27,309	35,000
412-52310-82695	R/M - SEWER LIFT STATION	53,461	74,357	55,000	50,477	58,500
412-52310-82696	R/M - WATER LIFT STATION	106,136	167,742	100,000	82,504	100,000
412-52310-82810	MEMBERSHIPS AND REGISTRATIONS	27,669	32,754	27,550	24,750	27,550
412-52310-82820	TRAVEL - CONFERENCE SCHOOLS AND TRAINING	2,683	5,204	5,800	3,748	6,000
412-52310-83100	OFFICE SUPPLIES AND MATERIALS	1,485	1,418	2,800	461	2,800
412-52310-83215	HOUSEHOLD AND JANITORIAL SUPPLIES	-	240	500	300	250
412-52310-83216	OPERATING CHEMICALS	6,333	6,504	10,000	1,595	10,000
412-52310-83290	OTHER OPERATING SUPPLIES	39,421	27,096	50,000	13,296	40,000
412-52310-83299	SUNDRY	710	2,016	2,500	1,047	2,500
412-52310-83310	FUEL	32,940	40,307	40,000	26,897	50,000
412-52310-83530	MACHINERY AND EQUIPMENT - NON CAPITAL	-	4,423	-	-	-
412-52310-83540	COMPUTER HARDWARE - NON CAPITAL	250	11,461	2,500	6,270	2,500
412-52310-83550	COMPUTER SOFTWARE - NON CAPITAL	99	-	-	-	-
412-52310-83565	FURNITURE AND FIXTURES - NON CAPITAL	-	-	-	807	1,000
412-52310-83570	METERS - NON CAPITAL	-	11,259	-	-	-
412-52310-85110	INSURANCE - BUILDING	18,517	18,586	24,000	26,663	38,670
412-52310-85120	INSURANCE - VEHICLE MACHINERY AND EQUIPMENT	587	611	1,500	1,228	-
412-52310-85130	INSURANCE - LIABILITY	95,404	86,114	102,000	67,281	75,000
412-52310-85150	PROPERTY TAX EXPENSE	-	3,986	-	-	-
412-52310-85240	RENT EXPENSE - MACHINERY AND EQUIPMENT	14,003	3,301	10,000	2,142	35,000
412-52310-85260	RENT EXPENSE - SERVICE CENTER	125,000	125,000	125,000	83,336	140,000
412-52310-85310	GIS SERVICE FEE	100,000	100,000	100,000	66,668	100,000
412-52310-85340	STATE ENVIRONMENTAL FEE	18,827	18,927	20,000	19,007	20,000
412-52310-85410	PROVISION FOR DEPRECIATION	3,198,324	3,223,635	3,588,200	2,332,423	3,732,000
412-52310-85510	BANK SERVICE FEE	1,510	3,419	-	2,866	-
412-52310-85570	BAD DEBT EXPENSE	2,358	30,410	2,000	662	-

WATER SERVICES DEPARTMENT

FY 2025 Budget Worksheets

Account Number	Account Name	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 8 Months	FY 2025 Budget
412-52310-85960	OTHER FEES	-	10,457	-	-	-
412-52310-86265	INTEREST - 2010 WATER AND SEWER	32,322	33,617	28,740	28,738	14,575
412-52310-86266	INTEREST - 2012 WATER AND SEWER	51,368	22,533	17,900	17,900	10,850
412-52310-86267	INTEREST - 2013 WATER AND SEWER	40,764	(4,802)	1,900	1,900	-
412-52310-86268	INTEREST - 2013 WATER AND SEWER REFUNDING	(28,483)	-	-	-	-
412-52310-86270	INTEREST - 2016 WATER AND SEWER	188,888	129,922	76,500	76,500	64,500
412-52310-86271	INTEREST - 2017 WATER AND SEWER REFUNDING	(37,475)	-	-	-	-
412-52310-86272	INTEREST- 2017A WATER AND SEWER REFUNDING	29,384	125,816	112,425	112,425	112,425
412-52310-86273	INTEREST - 2021A WATER AND SEWER	22,966	156,733	111,150	111,150	103,550
412-52310-86274	INTEREST - 2021 B WATER AND SEWER REFUNDING	20,435	170,292	122,810	122,808	118,810
412-52310-86410	BOND SALE EXPENSE	112,345	-	-	-	-
412-52310-86510	PROVISION FOR AMORTIZATION EXPENSE	(76,690)	(115,927)	-	-	-
Total Expenditures		19,142,824	20,059,297	21,080,380	13,425,643	21,155,980



The page Intentionally left blank

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

Previously, this enterprise fund consolidated expenses and rental income associated with the operation of the Brentwood Municipal Center. With full city occupancy of the building, the need to account for this as an enterprise fund no longer exists. As a result, the proposed FY 2025 budget recommends elimination of the Municipal Center Fund to be replaced with a new General Fund operating activity similar to the Safety Center East and Service Center facilities. A portion (\$2.7 million) of the accumulated net position in the Municipal Center Fund will be used to partially fund the planned renovation project and the remainder will be transferred to the Facilities Maintenance Fund as future reserves since that fund will now assume financial responsibility for the major maintenance needs of the building.

Summary

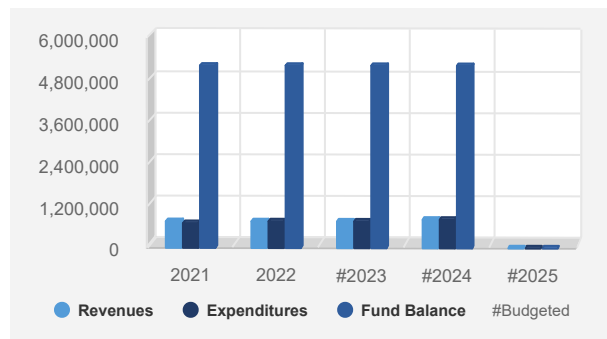
Revenues	Actual FY 2022	Actual FY 2023	Budget FY 2024	YTD Actual FY 2024	Budget FY 2025
Rental Income	\$ 753,695	\$ 779,707	\$ 768,075	\$ 751,257	\$ -
Other Revenues	14,933	152,124	71,000	144,232	0
Transfers In	0	2,096,140	0	0	0
Total Revenues	\$ 768,628	\$ 3,027,971	\$ 839,075	\$ 895,489	\$ -

Expenditures	Actual FY 2022	Actual FY 2023	Budget FY 2024	YTD Actual FY 2024	Budget FY 2025
Operating Expenditures	515,173	540,442	557,870	246,438	0
Depreciation	266,703	286,415	281,000	145,475	0
Total Expenditures	\$ 781,876	\$ 826,857	\$ 838,870	\$ 391,913	\$ -

Personnel

No personnel are directly assigned to this activity

Fund Performance



MUNICIPAL CENTER FUND

FY 2025 Budget Worksheets

Account Number	Account Name	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 8 Months	FY 2025 Budget
FUND 434: MUNICIPAL CENTER FUND						
Revenues						
434-00000-36221	RENT INCOME - WILLIAMSON MEDICAL CENTER	26,895	26,457	28,075	11,257	-
434-00000-36227	RENT INCOME - CITY OF BRENTWOOD	695,000	740,000	740,000	740,000	-
434-00000-36240	RENT INCOME - ECD FUND	31,800	13,250	-	-	-
434-00000-36330	SALE OF EQUIPMENT	-	14	-	-	-
434-00000-37199	MISCELLANEOUS REVENUE	-	17	-	-	-
434-00000-37810	OPERATING TRANSFER FROM GENERAL FUND	-	2,023,230	-	-	-
434-00000-37857	TRANSFER FROM ECD FUND	-	72,910	-	-	-
434-00000-37910	INTEREST INCOME - ENTERPRISE FUND	14,933	152,093	71,000	144,232	-
Total Revenues		768,628	3,027,971	839,075	895,489	-
Expenditures						
434-41810-81481	CLOTHING AND UNIFORMS	-	105	-	-	-
434-41810-82410	UTILITIES - ELECTRIC	107,166	113,469	113,000	45,956	-
434-41810-82420	UTILITIES - WATER	10,423	12,597	15,500	9,239	-
434-41810-82430	UTILITIES - SEWER	3,976	3,541	5,500	1,941	-
434-41810-82440	UTILITIES - NATURAL/PROPANE GAS	27,708	33,877	31,000	10,424	-
434-41810-82450	COMMUNICATIONS	6,285	-	11,000	-	-
434-41810-82501	SUBSCRIPTION-BASED IT ARRANGEMENTS (SBITAs)	-	-	285	1,179	-
434-41810-82530	ACCOUNTING AND AUDITING SERVICES	3,940	3,940	4,335	2,845	-
434-41810-82599	OTHER PROFESSIONAL SERVICES	22,169	19,778	26,000	8,328	-
434-41810-82605	R/M - OFFICE MACHINERY AND EQUIPMENT	20,309	18,630	26,000	9,576	-
434-41810-82610	R/M - MOTOR VEHICLES	-	163	-	-	-
434-41810-82620	R/M - MACHINERY AND EQUIPMENT	12,291	20,634	7,000	24,008	-
434-41810-82650	R/M - GROUNDS	28,981	55,402	36,000	11,616	-
434-41810-82660	R/M - BUILDINGS	185,995	172,266	210,000	59,131	-
434-41810-82661	R/M - WINDOW AND CARPET CLEANING	-	-	1,500	-	-
434-41810-82662	R/M - TRASH REMOVAL	3,160	3,823	4,000	1,065	-
434-41810-82663	R/M - PAINTING	3,990	1,630	5,000	-	-
434-41810-82670	R/M - PLUMBING AND HVAC	59,866	58,645	35,000	32,930	-
434-41810-83100	OFFICE SUPPLIES AND MATERIALS	18	100	250	-	-
434-41810-83215	HOUSEHOLD AND JANITORIAL SUPPLIES	2,885	2,026	5,500	956	-
434-41810-83290	OTHER OPERATING SUPPLIES	3,223	1,424	2,000	3,514	-
434-41810-83299	SUNDRY	827	767	500	32	-
434-41810-83540	COMPUTER HARDWARE - NON CAPITAL	-	3,011	-	6,429	-
434-41810-85110	INSURANCE - BUILDING	10,125	10,137	15,000	13,872	-
434-41810-85130	INSURANCE - LIABILITY	1,836	1,769	2,000	3,397	-
434-41810-85240	RENT EXPENSE - MACHINERY AND EQUIPMENT	-	2,708	1,500	-	-
434-41810-85410	PROVISION FOR DEPRECIATION	266,703	286,415	281,000	145,475	-
Total Expenditures		781,876	826,857	838,870	391,913	-

EMERGENCY COMMUNICATIONS DISTRICT

Organization chart



EMERGENCY COMMUNICATIONS DISTRICT

🚩 Mission & Expenditure Summary

The Brentwood Emergency Communications District (ECD) was established under state law in August 2002 after authorization by public referendum. The City Commission serves as the Board for the Brentwood ECD, and the City Manager as Director of the ECD, with the Police Department responsible for direct supervision. Beginning January 1, 2015, the service fee formula for funding 911 services in Tennessee changed to a uniform statewide fee for all communication devices capable of contacting the 911 system. The fee, collected by the state and returned to local districts, was originally \$1.16 per month with a guaranteed minimum distribution of \$864,000 (based on Brentwood's 3-year revenue average from 2010-2012). It was raised by the 2020 General Assembly to \$1.50/month beginning January 1, 2021. The fees collected in the district must be used for operational and capital expenses associated with public safety emergency communications services. The minimum distribution provides some much needed stability given the continuing decrease in landline fees being experienced by most districts.

The Brentwood ECD has certified, trained staff on duty 24 hours a day, 7 days a week who monitor and operate state of the art telephone, radio, and computerized data recording equipment.

Category	Actual FY 2022	Actual FY 2023	Budget FY 2024	YTD Actual FY 2024	Budget FY 2025
Personnel Services	\$ 1,001,839	\$ 1,103,231	\$ 1,237,950	\$ 730,476	\$ 1,288,585
Operating Expenditures	\$ 345,448	\$ 466,241	\$ 577,960	\$ 371,149	\$ 596,105
Total	\$ 1,347,287	\$ 1,569,472	\$ 1,815,910	\$ 1,101,625	\$ 1,884,690

★ Budget Comments & Performance Measures

The budget for FY 2025 is \$1,884,690, up 3.8% from the FY 2024 budget of \$1,815,910. The increase is attributable to personnel cost increase of 4.1%. 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 a 6% proposed salary adjustment (and related benefits). As with other City departments, no increase is proposed for the per employee health insurance or TCRS retirement contribution rates.

Other operating expenses reflect an increase of \$17,645 (or 3%) from FY 2024. This is primarily due to an increase in subscription based information technology arrangements of \$32,260 for various dispatch related computer software programs. Since the District is an enterprise fund, the budget includes \$140,000 in depreciation expense for investments in new equipment for the new 911 call center. The depreciation amount is a decrease of \$15,010 over the FY 2024 budgeted amount of \$155,010, which helped offset the increase in software related expenses.

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 2025 to adequately fund the requirements of the District. This amount reflects no increase. The District pays rent in the amount of \$94,000 to the General Fund for its occupancy within the Police Headquarters.

Performance Measures	Actual FY 2022	Actual FY 2023	Target FY 2024	Target FY 2025
Medical calls dispatched w/i 90 sec. (NFPA)	99%	98%	98%	98%
Percent NCIC entries entered w/o errors	97%	99%	98%	99%
Average ring time - all calls received	4 Seconds	3 Seconds	5 Seconds	3 Seconds

EMERGENCY COMMUNICATIONS DISTRICT

★ Authorized Personnel

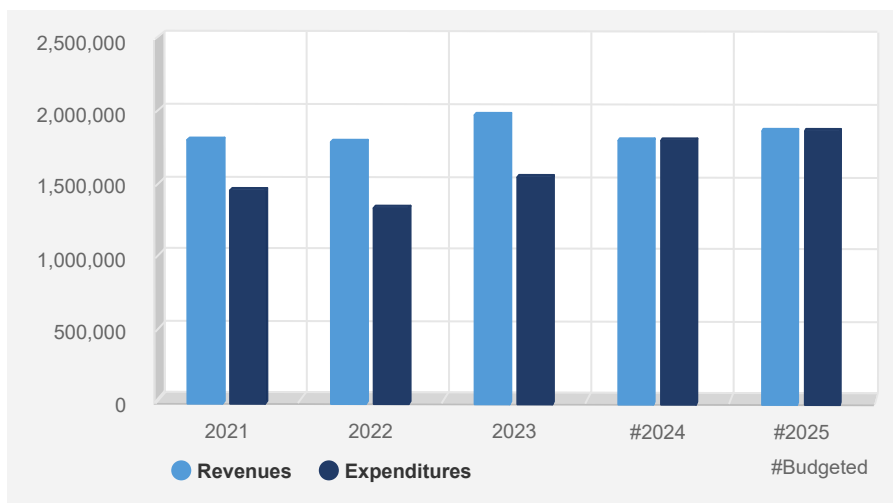
Position / Title	Actual FY 2022	Actual FY 2023	Budget FY 2024	Budget FY 2025
COMPUTER/NETWORK ADMINISTRATOR	0.5	0	0	0
PUBLIC SAFETY DISPATCHER I & II	12	12	12	12
Total Emergency Communications District	12.5	12	12	0

★ Summary

Revenues	Actual FY 2022	Actual FY 2023	Budget FY 2024	YTD Actual FY 2024	Budget FY 2025
TECB Funding	\$ 1,307,555	\$ 1,408,778	\$ 1,233,380	\$ 1,031,873	\$ 1,253,380
Transfers In	484,700	488,000	533,000	533,000	533,000
Other Revenues	10,377	14,724	50,000	100,870	100,000
Total Revenues	\$ 1,802,632	\$ 1,911,502	\$ 1,816,380	\$ 1,665,743	\$ 1,886,380

Expenditures	Actual FY 2022	Actual FY 2023	Budget FY 2024	YTD Actual FY 2024	Budget FY 2025
Personnel Services	\$ 1,001,839	\$ 1,103,231	\$ 1,237,950	\$ 730,476	\$ 1,288,585
Operating Expenditures	289,737	372,748	422,950	286,041	456,105
Depreciation	55,711	93,493	155,010	85,108	140,000
Total Expenditures	\$ 1,347,287	\$ 1,569,472	\$ 1,815,910	\$ 1,101,625	\$ 1,884,690

★ Fund Performance



EMERGENCY COMMUNICATIONS DISTRICT

FY 2025 Budget Worksheets

Account Number	Account Name	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 8 Months	FY 2025 Budget
FUND 450: EMERGENCY COMMUNICATIONS DISTRICT FUND						
Revenues						
450-91100-32104	TECB SUBSIDIES	44,000	44,000	44,000	44,000	44,000
450-91100-32106	TCA SECTION 7-86-303 RECEIPTS (BASE AMOUNT)	864,126	864,126	864,125	576,084	864,125
450-91100-32108	TCA SECTION 7-86-130 RECEIPTS (EXCESS AMOUNT)	399,429	500,652	325,255	411,789	345,255
450-91100-36100	INTEREST INCOME	10,853	94,992	50,000	102,125	100,000
450-91100-36331	GAIN ON DISPOSAL OF PROPERTY	-	(80,268)	-	(1,255)	-
450-91100-37199	MISCELLANEOUS REVENUE	(476)	-	-	-	-
450-91100-37840	OPERATING TRANSFER FROM GENERAL FUND	484,700	488,000	533,000	533,000	533,000
Total Revenues		1,802,632	1,911,502	1,816,380	1,665,743	1,886,380
Expenditures						
450-91100-81110	SALARIES	657,504	655,886	747,635	421,545	781,430
450-91100-81111	SALARIES - PART TIME	4,396	-	-	840	-
450-91100-81120	SALARIES - OVERTIME	46,322	43,832	61,645	71,577	65,345
450-91100-81130	LONGEVITY PAY	4,060	6,000	6,480	6,240	7,200
450-91100-81135	SUPPLEMENT - LEAD PAY	6,069	6,240	6,240	4,080	6,240
450-91100-81155	SUPPLEMENT - PROFESSIONAL CERTIFICATE	-	1,154	900	739	-
450-91100-81160	SUPPLEMENT - TRANSPORTATION	-	23,406	24,000	13,439	22,000
450-91100-81170	SUPPLEMENT - FTO	3,720	2,854	1,500	9,286	8,250
450-91100-81190	SUPPLEMENT - SHIFT DIFFERENTIAL	11,074	11,555	11,100	6,292	11,100
450-91100-81410	FICA (EMPLOYERS SHARE)	64,599	62,415	65,685	40,429	68,605
450-91100-81414	FLEXIBLE SPENDING ACCOUNT FEE	-	19	-	128	-
450-91100-81420	INSURANCE - HEALTH	140,425	134,810	134,810	66,583	134,810
450-91100-81421	INSURANCE - DENTAL REIMBURSEMENT	1,767	5,436	3,335	79	3,500
450-91100-81422	INSURANCE - LIFE	2,897	2,856	2,940	1,775	2,940
450-91100-81425	RETIREMENT - HEALTH/LIFE	50,250	46,355	31,375	20,919	30,870
450-91100-81430	RETIREMENT - TCRS (LEGACY)	65,779	69,657	65,355	48,402	69,315
450-91100-81432	PENSION EXPENSE - GASB 68 COST (LEGACY)	(14,237)	(19,711)	30,000	-	30,000
450-91100-81433	OPEB EXPENSE	(67,525)	26,203	4,130	-	4,130
450-91100-81434	PENSION EXPENSE - GASB 68 COST (HYBRID)	(4,704)	(2,517)	-	-	-
450-91100-81436	RETIREMENT - TCRS (HYBRID BASE)	2,420	2,648	3,175	2,558	5,435
450-91100-81441	EMPLOYER MATCH - 401K PLAN	9,599	12,185	11,480	6,733	9,990
450-91100-81442	EMPLOYER NONMATCHING CONTR-HYBRID DC 401	10,999	6,919	14,425	6,971	14,685
450-91100-81450	BUY BACK - SICK LEAVE	3,290	-	2,160	-	2,160
450-91100-81455	ATTENDANCE BONUS PAY	250	500	1,000	-	1,000
450-91100-81456	BUY BACK - ANNUAL LEAVE	-	1,155	1,080	-	1,080
450-91100-81470	WORKER'S COMPENSATION	2,885	2,885	2,000	1,336	3,500
450-91100-81481	CLOTHING AND UNIFORMS	7,251	4,050	5,500	1,247	5,500
450-91100-82310	ADVERTISING AND LEGAL NOTICES	-	482	-	-	500
450-91100-82330	PERIODICAL SUBSCRIPTIONS	198	311	-	-	-
450-91100-82450	COMMUNICATIONS	76,683	74,184	83,000	26,780	83,000
450-91100-82455	NCIC/TBI/TIES	-	-	-	1,680	2,240
450-91100-82501	SUBSCRIPTION-BASED IT ARRANGEMENTS (SBITAs)	157	148,964	140,805	145,292	173,065

EMERGENCY COMMUNICATIONS DISTRICT

FY 2025 Budget Worksheets

Account Number	Account Name	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 8 Months	FY 2025 Budget
450-91100-82515	LANGUAGE INTERPRETING SERVICES	-	704	2,500	609	2,000
450-91100-82530	ACCOUNTING AND AUDITING SERVICES	7,500	9,950	9,850	9,850	10,125
450-91100-82550	PLANNING CONSULTING MAPPING SERVICES	10,000	10,000	10,000	10,000	10,000
450-91100-82599	OTHER PROFESSIONAL SERVICES	2,218	6,724	10,000	574	6,840
450-91100-82605	R/M - OFFICE MACHINERY AND EQUIPMENT	5,187	1,246	1,420	895	1,420
450-91100-82620	R/M - MACHINERY AND EQUIPMENT	131,053	21,975	50,375	15,844	50,375
450-91100-82660	R/M - BUILDINGS	-	1,325	-	-	-
450-91100-82780	TRAINING	-	-	2,500	525	3,000
450-91100-82785	CERTIFICATION AND RECERTIFICATION FEES	-	489	3,000	-	2,000
450-91100-82810	MEMBERSHIPS AND REGISTRATIONS	3,769	4,800	3,000	1,400	3,000
450-91100-82820	TRAVEL - CONFERENCE SCHOOLS AND TRAINING	4,066	3,487	2,500	1,108	3,000
450-91100-83100	OFFICE SUPPLIES AND MATERIALS	3,540	755	2,000	3,663	2,000
450-91100-83215	HOUSEHOLD AND JANITORIAL SUPPLIES	480	994	2,000	484	2,000
450-91100-83290	OTHER OPERATING SUPPLIES	2,636	2,064	2,000	100	2,500
450-91100-83299	SUNDRY	1,815	1,322	2,000	907	1,500
450-91100-83545	COMMUNICATIONS EQUIPMENT - NON CAPITAL	1,023	5,114	-	-	-
450-91100-83565	FURNITURE AND FIXTURES - NON CAPITAL	-	-	-	180	-
450-91100-85130	INSURANCE - LIABILITY	361	523	2,000	2,760	3,040
450-91100-85250	RENT EXPENSE - BUILDING AND FACILITIES PD HQ	-	54,833	94,000	62,668	94,000
450-91100-85410	PROVISION FOR DEPRECIATION	55,711	93,493	155,010	85,108	140,000
450-91100-85960	OTHER FEES	-	4,955	-	-	-
450-91100-86689	INTEREST - SBITA	-	36	-	-	-
450-91100-86694	AMORTIZATION EXPENSE - SBITA	-	700	-	-	-
450-91100-88035	RENT EXPENSE - BUILDING & FACILITIES MUNICIPAL CTR	31,800	13,250	-	-	-
Total Expenditures		1,347,287	1,569,472	1,815,910	1,101,625	1,884,690



The page Intentionally left blank

Supplemental Information

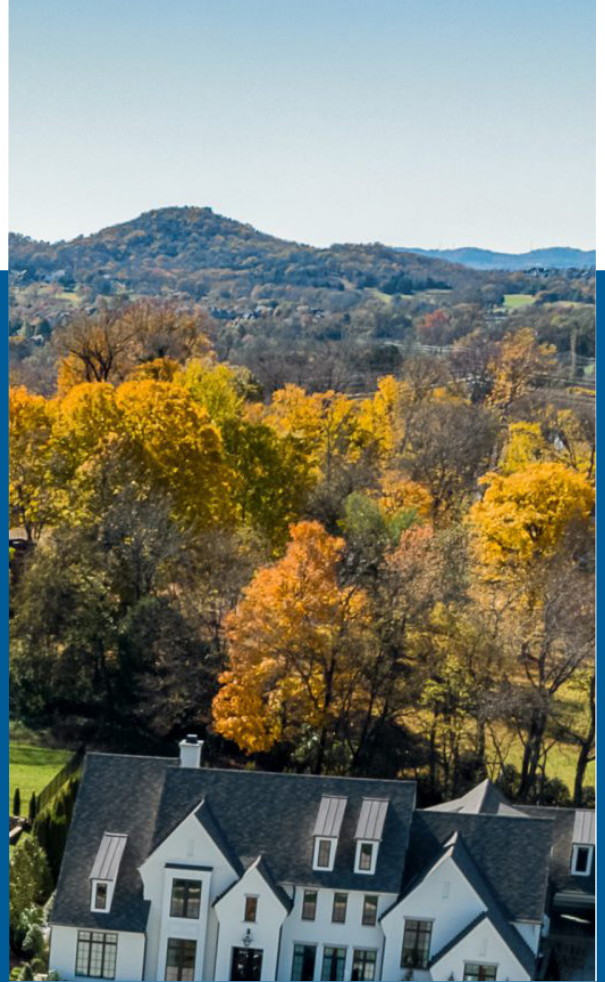
Personnel Summary/Schedule

Classification and Pay Plan

Adoption Ordinances and Resolutions

Statistical Information

Glossary



Personnel Summary

Summary - Full Time Positions

Activity	Budget FY 2023	Budget FY 2024	Budget FY 2025	Change (+/-)
CITY MANAGER	2	2	2	
CITY RECORDER	1	1	1	
CODES	10	10	10	
COMMUNITY RELATIONS	2	2	2	
ENGINEERING	7	7	7	
FINANCE	8	9	9	
FIRE AND RESCUE	75	81	82	+1
GIS	3	3	3	
HUMAN RESOURCES	4	4	4	
LEGAL	1	1	1	
PARKS AND RECREATION	19	19	19	
PLANNING	4	4	4	
POLICE	74	78	78	
PUBLIC LIBRARY	12	14	14	
PUBLIC WORKS	22	22	22	
SERVICE CENTER	2	2	3	+1
TECHNOLOGY	8	9	9	
TRAFFIC SIGNALIZATION	2	2	2	
TOTAL - GENERAL FUND	256	270	272	+2
EMERGENCY COMMUNICATIONS DISTRICT	12	12	12	
WATER AND SEWER	26	26	27	+1
TOTAL - ALL FUNDS	294	308	311	+3

Summary - Changes In Full Time Positions

General Fund - net two positions added

Added one Facilities Maintenance Coordinator in Service Center

Added one Lieutenant in Fire (EMS Coordinator)

Eliminated one Maint. Tech; added one Field Supervisor in Public Works

Title change from Supervisor of Operations to Field Supervisor in Public Works and Parks

Emergency Communications District - no changes

Water and Sewer Fund - net one position added

Added one Utility Inspector

Title change from Operations Supervisor to Field Supervisor

Full Time Positions By Department

	Budget FY2022	Budget FY2023	Budget FY2024	Budget FY2025
41320 CITY MANAGER				
CITY MANAGER	1	1	1	1
ASSISTANT CITY MANAGER	1	1	1	1
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	1	1
ACCOUNTANT	1	1	1	1
DATA ANALYST	1	1	1	1
RECEPTIONIST	1	1	1	1
ACCOUNTING CLERK I & II	3	3	3	3
TOTAL FINANCE	8	8	9	9
41510 CITY RECORDER				
CITY RECORDER	1	1	1	1
TOTAL CITY RECORDER	1	1	1	1
41520 LEGAL				
CITY ATTORNEY	1	1	1	1
TOTAL LEGAL	1	1	1	1
41640 TECHNOLOGY				
TECHNOLOGY DIRECTOR	1	1	1	1
ASSISTANT TECHNOLOGY DIRECTOR	0	0	1	1
ADMIN. SERVICES COORDINATOR	1	1	1	1
SYSTEMS ADMINISTRATOR	2	2	2	2
COMPUTER/NETWORK TECHNICIAN	3.5	4	4	4
TOTAL TECHNOLOGY	7.5	8	9	9
41645 GIS				
GIS COORDINATOR	1	1	1	1
GIS SPECIALIST I & II	2	2	2	2
TOTAL GIS	3	3	3	3
41650 HUMAN RESOURCES				
HUMAN RESOURCES DIRECTOR	1	1	1	1
HUMAN RESOURCES GENERALIST	0	1	1	1
HR/PAYROLL SPECIALIST	2	2	2	2
TOTAL HUMAN RESOURCES	3	4	4	4

Full Time Positions By Department

	Budget FY2022	Budget FY2023	Budget FY2024	Budget FY2025
41680 COMMUNITY RELATIONS				
COMMUNITY RELATIONS DIRECTOR	1	1	1	1
COMMUNITY RELATIONS SPECIALIST	1	1	1	1
TOTAL COMMUNITY RELATIONS	2	2	2	2
41700 PLANNING				
PLANNING AND CODES DIRECTOR	1	1	1	1
SENIOR CITY PLANNER	1	1	1	1
CITY PLANNER	0	1	1	0
PLANNER I & II	1	1	1	2
TOTAL PLANNING	3	4	4	4
41710 CODES				
CHIEF BUILDING OFFICIAL	1	1	1	1
PLANS EXAMINER	0	1	1	1
CODES ENFORCEMENT OFFICER I & II	1	1	1	1
ADMIN. SERVICES COORDINATOR	1	1	1	1
ADMINISTRATIVE ASSISTANT	0	1	1	1
BUILDING INSPECTOR I & II	5	5	5	5
TOTAL CODES	8	10	10	10
42100 POLICE				
POLICE CHIEF	1	1	1	1
ASSISTANT POLICE CHIEF	1	1	1	1
ECD SUPERVISOR	1	1	1	1
VEHICLE SERVICES TECHNICIAN I & II	1	1	1	1
ADMIN. SERVICES COORDINATOR	1	1	1	1
EVIDENCE TECHNICIAN	0	1	1	1
ADMINISTRATIVE ASSISTANT	1	1	1	1
RECORDS CLERK I & II	2	2	2	2
CAPTAIN	4	4	4	4
LIEUTENANT	6	6	6	6
DETECTIVE	6	6	6	6
SERGEANT	7	7	7	7
POLICE OFFICER	42	42	46	46
TOTAL POLICE	73	74	78	78

Full Time Positions By Department

	Budget FY2022	Budget FY2023	Budget FY2024	Budget FY2025
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
ADMIN. SERVICES COORDINATOR	1	1	1	1
BATTALION CHIEF	3	3	3	3
LIEUTENANT	13	16	16	17
FIREFIGHTER & FIRE ENGINEER/DRIVER	54	51	57	57
TOTAL FIRE AND RESCUE	75	75	81	82
43120 PUBLIC WORKS				
PUBLIC WORKS DIRECTOR	1	1	1	1
OPERATIONS SUPERINTENDENT	1	1	1	1
FIELD SUPERVISOR	1	1	1	2
MAINTENANCE TECHNICIAN	5	5	5	4
EQUIPMENT OPERATOR I, II & III	14	14	14	14
TOTAL PUBLIC WORKS	22	22	22	22
43165 TRAFFIC SIGNALIZATION				
TRAFFIC OPERATIONS COORDINATOR	1	1	1	1
TRAFFIC OPERATIONS TECHNICIAN	1	1	1	1
TOTAL TRAFFIC SIGNALIZATION	2	2	2	2
43170 SERVICE CENTER				
ADMIN. SERVICES COORDINATOR	1	1	1	2
FACILITIES MAINT. COORDINATOR	0	0	0	1
RECEPTIONIST	1	1	0	0
TOTAL SERVICE CENTER	2	2	2	3
43800 ENGINEERING				
ENGINEERING DIRECTOR	1	1	1	1
ENGINEER	0	1	1	1
ENGINEERING TECHNICIAN I & II	1	2	2	2
CITY ENGINEER	3	3	3	3
TOTAL ENGINEERING	5	7	7	7

Full Time Positions By Department

	Budget FY2022	Budget FY2023	Budget FY2024	Budget FY2025
44400 PARKS AND RECREATION				
PARKS AND RECREATION DIRECTOR	1	1	1	1
PARKS MAINTENANCE SUPERVISOR	1	1	1	1
RECREATION SERV. COORDINATOR	1	1	1	1
FIELD SUPERVISOR	0	1	1	1
GROUNDS SPECIALIST I & II	4	3	3	3
MAINTENANCE TECHNICIAN	9	12	12	12
TOTAL PARKS AND RECREATION	16	19	19	19
44800 PUBLIC LIBRARY				
LIBRARY DIRECTOR	1	1	1	1
ASSISTANT LIBRARY DIRECTOR	0	1	1	1
LIBRARY SERVICES SUPERVISOR	1	0	0	0
CIRCULATION SUPERVISOR	1	1	1	1
ADMIN. SERVICES COORDINATOR	1	1	1	1
MARKETING COORDINATOR	0	0	1	1
COMMUNITY ENGAGEMENT COORDINATOR	0	0	1	1
TECHNICAL SERVICES SUPERVISOR	0	0	0	1
LIBRARIAN I AND II	3	4	5	5
LIBRARY TECHNICIAN I, II & III	5	4	3	2
TOTAL PUBLIC LIBRARY	12	12	14	14
GENERAL FUND				
TOTAL NO. OF FULL-TIME POSITIONS	245.5	256	270	272
52310 WATER AND SEWER				
WATER AND SEWER DIRECTOR	1	1	1	1
ASSISTANT WATER & SEWER DIRECTOR	1	1	1	1
OPERATIONS SUPERINTENDENT	1	1	1	1
UTILITY FIELD SUPERVISOR	1	1	1	1
CONSTRUCTION SERV. SUPERINTENDENT	1	1	1	1
UTILITY INSPECTOR I & II	1	1	1	2
PUMP STATION TECHNICIAN	1	1	1	1
UTILITY PROGRAMS COORDINATOR	1	1	1	1
SEWER REHABILITATION TECHNICIAN	1	1	1	1
ACCOUNTING CLERK I & II	2	2	2	1
EQUIPMENT OPERATOR I, II & III	3	3	3	3
UTILITY SERVICE TECHNICIAN	3	3	3	3
UTILITY BILLING SPECIALIST	0	0	0	1
MAINTENANCE TECHNICIAN	9	9	9	9
TOTAL WATER AND SEWER	26	26	26	27

Full Time Positions By Department

		Budget FY2022	Budget FY2023	Budget FY2024	Budget FY2025
91100	EMERGENCY COMMUNICATIONS DISTRICT				
	COMPUTER/NETWORK ADMINISTRATOR	0.5	0	0	0
	PUBLIC SAFETY DISPATCHER I & II	12	12	12	12
	TOTAL EMERGENCY COMMUNICATIONS DISTRICT	12.5	12	12	12
	ALL FUNDS				
TOTAL NO. OF FULL-TIME POSITIONS		284	294	308	311

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 2025 Classification and Pay Plan

General Employees

Pay Range (non-exempt/exempt)	Minimum	Mid-point	Maximum
Group A-GE (ne)	\$33,446	\$41,808	\$50,170
Community Relations Specialist*			
* Base pay only (commission-based salary structure)			
Group B-GE (ne)	\$37,461	\$46,821	\$56,202
Library Technician I			
Receptionist			
Group C-GE (ne)	\$41,974	\$52,478	\$62,962
Library Technician II			
Group D-GE (ne)	\$47,008	\$58,760	\$70,512
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)	\$52,645	\$65,811	\$78,978
Accounting Clerk II			
Administrative Services Coordinator			
Library Circulation Supervisor			
Librarian I			
Library Community Engagement Coordinator			
Library Marketing Coordinator			
Library Technical Services Supervisor			
Media Specialist			
Municipal Codes Officer II			
Police Records Clerk II			
Vehicle Services Technician II			
Group F-GE (ne)	\$58,989	\$73,736	\$88,483
Building Inspector I			
Engineering Technician I			
GIS Specialist I			
HR/Payroll Specialist			
Librarian II			
Utility Billing Specialist			
Group G-GE (ne)	\$66,040	\$82,555	\$99,070
Accountant			
Building Inspector II			
Engineering Technician II			
GIS Specialist II			
Human Resources Generalist			
Planner I			

FY 2025 Classification and Pay Plan

General Employees

Pay Range (non-exempt/exempt)	Minimum	Mid-point	Maximum
Group H-GE (ne)	\$73,986	\$92,477	\$110,989
Building Plans Examiner			
City Recorder			
Data Analyst			
Fire Apparatus Maintenance Technician			
Planner II			
Senior Accountant			
Group I-GE (e)	\$82,869	\$103,586	\$124,303
Assistant Library Director			
Chief Building Official			
City Planner			
Computer/Network Technician (ne)			
Engineer (ne)			
Group J-GE (e)	\$92,813	\$116,016	\$139,220
Community Relations Director			
Senior City Planner			
GIS Coordinator			
Systems Administrator			
Group K-GE (e)	\$103,951	\$129,938	\$155,926
City Engineer			
Library Director			
Group L-GE (e)	\$116,425	\$145,531	\$174,637
Assistant Finance Director			
Assistant Technology Director			
Planning and Codes Director			
Group M-GE (e)	\$130,396	\$162,995	\$195,593
Engineering Director			
Human Resources Director			
Technology Director			
Group N-GE (e)	\$146,043	\$182,554	\$219,065
Finance Director			
Group O-GE (e)	\$163,568	\$204,460	\$245,352
Assistant City Manager			
City Attorney			
Group P-GE (e)			
City Manager	Annual Salary to be established by the Board of Commissioners each July 1		
Group Q-GE (ne)	\$20	\$25	\$30
Intern			

FY 2025 Classification and Pay Plan

Sworn Public Safety - Fire

Pay Range (non-exempt/exempt)	Minimum	Mid-point	Maximum
Group A-FD Sworn (ne) Firefighter-Recruit	53,603	65,928	NA
Group B-FD Sworn (ne) Firefighter	58,235	71,636	84,457
Group C-FD Sworn (ne) Fire Engineer/Driver	62,598	76,992	90,785
Group D-FD Sworn (ne) Fire Lieutenant	76,847	94,528	111,445
Group E-FD Sworn (ne) Fire Battalion Chief	86,070	105,882	124,804
Group F-FD Sworn (e) Division Chief-Fire Training Officer Division Chief-Fire Marshal	96,429	118,602	139,818
Group G-FD Sworn (e)	107,994	132,829	156,582
Group H-FD Sworn (e) Deputy Fire Chief	120,952	148,762	175,386
Group I-FD Sworn (e) Fire Chief	135,450	166,608	196,394

FY 2025 Classification and Pay Plan

Sworn Public Safety - Police

Pay Range (non-exempt/exempt)	Minimum	Mid-point	Maximum
Group A-PD Sworn (ne) Police Officer-Recruit	61,152	72,800	NA
Group B-PD Sworn (ne) Police Officer	65,749	79,040	90,792
Group C-PD Sworn (ne) Police Sergeant Police Detective	76,856	94,536	111,446
Group D-PD Sworn (ne) Police Lieutenant	86,070	105,872	124,800
Group E-PD Sworn (e) Police Captain	96,429	118,602	139,818
Group F-PD Sworn (e)	107,994	132,829	156,582
Group G-PD Sworn (e) Assistant Police Chief	120,952	148,762	175,386
Group H-PD Sworn (e) Police Chief	135,450	166,608	196,394

FY 2025 Classification and Pay Plan

Emergency Communications District

Pay Range (non-exempt/exempt)	Minimum	Mid-point	Maximum
Group A-ECD (ne) Public Safety Dispatcher I	48,818	61,027	73,237
Group B-ECD-C (ne) Public Safety Dispatcher II	54,683	68,349	82,035
Group B-ECD-NC (ne)* Public Safety Dispatcher II	54,683	70,408	86,133
Group C-ECD (e) ECD Supervisor	86,070	107,598	129,106

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

FY 2025 Classification and Pay Plan

Service Center

Pay Range (non-exempt/exempt)	Minimum	Mid-point	Maximum
Group A - SC (ne)	40,061	50,086	60,091
Maintenance Technician			
Parks Worker (PT)			
Group B - SC (ne)	44,886	56,118	67,330
Equipment Operator I			
Senior Maintenance Technician			
Utility Service Technician			
Group C - SC (ne)	50,274	62,837	75,421
Equipment Operator II			
Grounds Specialist I			
Water Services Senior Maintenance Technician			
Group D - SC (ne)	56,285	70,366	84,427
Equipment Operator III			
Grounds Specialist II			
Pump Station Technician			
Sewer Rehabilitation Technician			
Traffic Operations Technician			
Utilities Programs Coordinator			
Group E - SC (ne)	63,066	78,832	94,598
Field Supervisor			
Utility Inspector I			
Group F - SC (ne)	70,616	88,275	105,934
Utility Inspector II			
Utility Field Supervisor			
Group G - SC (ne)	76,856	96,075	115,294
Facilities Maintenance Coordinator			
Parks Maintenance Coordinator			
Recreation Services Coordinator			
Traffic Operations Coordinator			
Group H - SC (e)	84,427	105,539	126,651
Construction Services Superintendent			
Operations Superintendent			
Group I - SC (e)	103,914	129,892	155,871
Assistant Water Services Director			
Parks and Recreation Director			
Group J - SC (e)	116,363	145,453	174,544
Public Works Director			
Water Services Director			

ORDINANCE 2024-01

AN APPROPRIATION ORDINANCE FOR THE CITY OF BRENTWOOD, TENNESSEE FOR THE FISCAL YEAR BEGINNING JULY 1, 2024, AND ENDING JUNE 30, 2025

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, 2024, and ending June 30, 2025, to wit:

GENERAL FUND

	FY 2022 23 ACTUAL	FY 2023 24 BUDGET	FY 2024 25 BUDGET
Estimated Beginning Fund Balance			\$ 58,621,838
Revenues and Other Sources:			
Taxes	\$ 54,838,748	\$ 43,315,000	\$ 45,423,000
Licenses and Permits	1,139,069	802,600	866,900
Intergovernmental	7,081,490	5,865,950	6,080,450
Fines, Forfeitures and Penalties	90,966	85,050	105,050
Charges for Services	1,047,832	930,500	1,028,250
Other Revenues	2,696,911	835,000	1,126,000
Total Revenues and Other Sources	\$ 66,895,016	\$ 51,834,100	\$ 54,629,650
Total Funds Available			\$ 113,251,488

Note: FY 2022-23 and 2023-24 columns are shown for informational purposes only.

GENERAL FUND

	FY 2022 23 ACTUAL	FY 2023 24 BUDGET	FY 2024 25 BUDGET
Expenditures and Other Uses:			
CITY COMMISSION	\$ 211,520	\$ 228,445	\$ 229,455
COURT	42,320	45,100	45,100
CITY MANAGER	495,557	558,945	581,860
ELECTIONS	46,696	0	55,000
FINANCE	1,060,461	1,409,865	1,458,750
CITY RECORDER	166,307	192,490	194,800
LEGAL	278,386	362,550	373,245
TECHNOLOGY	2,355,529	2,849,425	3,038,040
GIS	408,054	460,275	486,860
HUMAN RESOURCES	646,415	745,250	827,825
COMMUNITY RELATIONS	426,407	442,800	459,475
PLANNING	529,047	699,170	726,235
CODES	882,354	1,070,070	1,111,445
MUNICIPAL CENTER	0	0	545,435
INSURANCE OTHER BENEFITS	897,475	1,023,985	1,110,650
POLICE	10,123,816	11,261,155	11,917,295
POLICE HEADQUARTERS	618,202	561,465	581,605
FIRE AND RESCUE	10,164,508	11,236,190	12,190,920
BRENTWOOD SAFETY CENTER EAST	80,987	89,150	107,485
PUBLIC WORKS	3,875,267	4,350,665	4,536,295
STORM DRAINAGE	49,996	50,000	51,500
STREET LIGHTING	424,682	213,000	216,965
TRAFFIC SIGNALIZATION	475,478	523,660	520,325
SERVICE CENTER	431,733	468,835	600,380
ENGINEERING	821,544	1,116,875	1,220,560
PUBLIC HEALTH	113,314	118,230	123,500
PARKS AND RECREATION	2,808,507	3,233,025	3,216,890
PUBLIC LIBRARY	2,993,339	3,200,805	3,331,515
EDUCATION	238,785	244,400	244,400
ECONOMIC DEVELOPMENT	10,000	10,000	20,000
HISTORIC SITES COOL SPRINGS	67,575	72,175	66,775
HISTORIC SITES RAVENSWOOD	168,371	150,900	154,790
HISTORIC SITES BOILING SPRING ACADEMY	0	1,000	1,000
OPERATING TRANSFER TO CAPITAL PROJECTS FUND	11,375,000	0	0
OPERATING TRANSFER TO DEBT SERVICE FUND	3,095,000	3,195,000	3,195,000
OPERATING TRANSFER TO ECD FUND	488,000	533,000	533,000
OPERATING TRANSFER TO EQUIPMENT REPLACEMENT FUND	1,165,000	0	0
OPERATING TRANSFER TO FACILITIES MAINTENANCE FUND	350,000	350,000	495,000
OPERATING TRANSFER TO MUNICIPAL CENTER FUND	2,763,230	740,000	0
OPERATING TRANSFER TO OPEB FUND	25,000	25,000	50,000

GENERAL FUND

	FY 2022 23 ACTUAL	FY 2023 24 BUDGET	FY 2024 25 BUDGET
SPECIAL TRANSFER TO FACILITIES MAINTENANCE FUND	640,000	0	0
Total Expenditures and Other Uses	\$ 61,813,862	\$ 51,832,900	\$ 54,619,375
Fund Balance/Surplus Transfers - Capital Projects, Equipment and Insurance Funds	\$ 15,180,000	\$ -	\$ -
Estimated Ending Fund Balance			\$ 58,632,113

Note: FY 2022-23 and 2023-24 columns are shown for informational purposes only.

EQUIPMENT REPLACEMENT FUND

	FY 2022 23 ACTUAL	FY 2023 24 BUDGET	FY 2024 25 BUDGET
Estimated Beginning Fund Balance			\$ 10,815,568.00
Revenues and Other Sources:			
Other Financing Sources-Transfers In	3,308,000	2,347,000	2,573,000
Other Revenues	743,206	300,000	350,000
Total Revenues and Other Sources	\$ 4,051,206.00	\$ 2,647,000.00	\$ 2,923,000.00
Total Funds Available			\$ 13,738,568.00
Expenditures and Other Uses:			
Operating Expenditures	\$ 257,314.00	\$ 290,000.00	\$ 669,000.00
Capital Outlay	\$ 2,184,799.00	\$ 1,410,000.00	\$ 1,341,000.00
Total Expenditures and Other Uses	\$ 2,442,113.00	\$ 1,700,000.00	\$ 2,010,000.00
Estimated Ending Fund Balance			\$ 11,728,568.00

FACILITIES MAINTENANCE FUND

	FY 2022 23 ACTUAL	FY 2023 24 BUDGET	FY 2024 25 BUDGET
Estimated Beginning Fund Balance			\$ 1,514,272.00
Revenues and Other Sources:			
Other Financing Sources-Transfers In	\$ 990,000.00	\$ 350,000.00	\$ 495,000.00
Other Revenues	284,155	75,000	100,000
Total Revenues and Other Sources	\$ 1,274,155.00	\$ 425,000.00	\$ 595,000.00
Total Funds Available			\$ 2,109,272.00
Expenditures and Other Uses:			
FIRE AND RESCUE	\$ 41,825.00	\$ 45,000.00	\$ 45,000.00
HISTORIC SITES COOL SPRINGS	43,638	15,000	15,000
HISTORIC SITES RAVENSWOOD	19,070	75,000	130,000
MUNICIPAL CENTER			100,000
PARKS AND RECREATION	230,735	610,000	645,000
PUBLIC LIBRARY	285,272	105,000	630,000
PUBLIC WORKS	78,958	50,000	50,000
SERVICE CENTER	91,519	265,000	285,000
Total Expenditures and Other Uses	\$ 791,017.00	\$ 1,165,000.00	\$ 1,900,000.00
Estimated Ending Fund Balance			\$ 209,272.00

Note: FY 2022-23 and 2023-24 columns are shown for informational purposes only.

STATE STREET AID FUND

	FY 2022 23 ACTUAL	FY 2023 24 BUDGET	FY 2024 25 BUDGET
Estimated Beginning Fund Balance			\$ 3,091,068.00
Revenues and Other Sources:			
Intergovernmental	\$ 1,576,233.00	\$ 1,600,000.00	\$ 1,600,000.00
Other Revenues	\$ 113,200.00	\$ 70,000.00	\$ 120,000.00
Total Revenues and Other Sources	\$ 1,689,433.00	\$ 1,670,000.00	\$ 1,720,000.00
Total Funds Available			\$ 4,811,068.00
Expenditures and Other Uses:			
Operating Expenditures	\$ 643,128.00	\$ 1,900,000.00	\$ 2,000,000.00
Total Expenditures and Other Uses	\$ 643,128.00	\$ 1,900,000.00	\$ 2,000,000.00
Estimated Ending Fund Balance			\$ 2,811,068.00

PUBLIC WORKS PROJECT FUND

	FY 2022 23 ACTUAL	FY 2023 24 BUDGET	FY 2024 25 BUDGET
Estimated Beginning Fund Balance			\$ 2,216,894.00
Revenues and Other Sources:			
Licenses and Permits	\$ 514,154.00	\$ 460,000.00	\$ 625,000.00
Other Revenues	54,785	65,000	50,000
Total Revenues and Other Sources	\$ 568,939.00	\$ 525,000.00	\$ 675,000.00
Total Funds Available			\$ 2,891,894.00
Expenditures and Other Uses:			
Operating Expenditures	\$ 420,000.00	\$ -	\$ 1,000,000.00
Total Expenditures and Other Uses	\$ 420,000.00	\$ -	\$ 1,000,000.00
Estimated Ending Fund Balance			\$ 1,891,894.00

DRUG FUND

	FY 2022 23 ACTUAL	FY 2023 24 BUDGET	FY 2024 25 BUDGET
Estimated Beginning Fund Balance			\$ 491,665.00
Revenues and Other Sources:			
Fines, Forfeitures and Penalties	\$ 34,237.00	\$ 20,000.00	\$ 10,000.00
Other Revenues	21,619	1,000	10,000
Total Revenues and Other Sources	\$ 55,856.00	\$ 21,000.00	\$ 20,000.00
Total Funds Available			\$ 511,665.00
Expenditures and Other Uses:			
Operating Expenditures	\$ 16,236.00	\$ 20,000.00	\$ 20,000.00
Total Expenditures and Other Uses	\$ 16,236.00	\$ 20,000.00	\$ 20,000.00
Estimated Ending Fund Balance			\$ 491,665.00

E CITATION FUND

	FY 2022 23 ACTUAL	FY 2023 24 BUDGET	FY 2024 25 BUDGET
Estimated Beginning Fund Balance			\$ 3,798.00
Revenues and Other Sources:			
Fines, Forfeitures and Penalties	\$ 1,216.00	\$ 1,000.00	\$ 1,200.00
Other Revenues	4	50	-
Total Revenues and Other Sources	\$ 1,220.00	\$ 1,050.00	\$ 1,200.00
Total Funds Available			\$ 4,998.00
Estimated Ending Fund Balance			\$ 4,998.00

Note: FY 2022-23 and 2023-24 columns are shown for informational purposes only.

ADEQUATE FACILITIES TAX FUND

	FY 2022 23 ACTUAL	FY 2023 24 BUDGET	FY 2024 25 BUDGET
Estimated Beginning Fund Balance			\$ 683,476.00
Revenues and Other Sources:			
Intergovernmental	\$ 369,860.00	\$ 400,000.00	\$ 400,000.00
Other Revenues	38,108	12,000	15,000
Total Revenues and Other Sources	\$ 407,968.00	\$ 412,000.00	\$ 415,000.00
Total Funds Available			\$ 1,098,476.00
Expenditures and Other Uses:			
Operating Expenditures	\$ 500,000.00	\$ 1,000,000.00	\$ -
Total Expenditures and Other Uses	\$ 500,000.00	\$ 1,000,000.00	\$ -
Estimated Ending Fund Balance			\$ 1,098,476.00

POST EMPLOYMENT BENEFITS FUND

	FY 2022 23 ACTUAL	FY 2023 24 BUDGET	FY 2024 25 BUDGET
Estimated Beginning Fund Balance:			\$ 804,103.00
Revenues and Other Sources:			
Other Financing Sources-Transfers In	\$ 25,000.00	\$ 25,000.00	\$ 50,000.00
Other Revenues	20,068	10,000	15,000
Total Revenues and Other Sources	\$ 45,068.00	\$ 35,000.00	\$ 65,000.00
Total Funds Available			\$ 869,103.00
Expenditures and Other Uses:			
Operating Expenditures	\$ 168,980.00	\$ -	\$ -
Total Expenditures and Other Uses	\$ 168,980.00	\$ -	\$ -
Estimated Ending Fund Balance			\$ 869,103.00

Note: FY 2022-23 and 2023-24 columns are shown for informational purposes only.

FUEL FUND

	FY 2022 23 ACTUAL	FY 2023 24 BUDGET	FY 2024 25 BUDGET
Estimated Beginning Fund Balance:			\$ 379,611.00
Revenues and Other Sources:			
Other Financing Sources-Transfers In	\$ 359,758.00	\$ 383,250.00	\$ 444,100.00
Other Revenues	17,311	10,000	15,000
Total Revenues and Other Sources	\$ 377,069.00	\$ 393,250.00	\$ 459,100.00
Total Funds Available			\$ 838,711.00
Expenditures and Other Uses:			
Operating Expenditures	\$ 580,022.00	\$ 540,670.00	\$ 550,000.00
Total Expenditures and Other Uses	\$ 580,022.00	\$ 540,670.00	\$ 550,000.00
Estimated Ending Fund Balance			\$ 288,711.00

INSURANCE FUND

	FY 2022 23 ACTUAL	FY 2023 24 BUDGET	FY 2024 25 BUDGET
Estimated Beginning Fund Balance:			\$ 3,435,782.00
Revenues and Other Sources:			
Other Financing Sources-Transfers In-Health Insurance	\$ 3,981,240.00	\$ 4,151,245.00	\$ 4,207,120.00
Other Financing Sources-Transfers In-Workers Compensation	336,920	357,660	414,500
Other Revenues-Health Insurance	616,216	500,000	550,000
Total Revenues and Other Sources	\$ 4,934,376.00	\$ 5,008,905.00	\$ 5,171,620.00
Total Funds Available			\$ 8,607,402.00
Expenditures and Other Uses:			
Personnel Services	\$ 4,456,599.00	\$ 5,405,750.00	\$ 5,436,400.00
Operating Expenditures	256,298	290,000	325,000
Total Expenditures and Other Uses	\$ 4,712,897.00	\$ 5,695,750.00	\$ 5,761,400.00
Estimated Ending Fund Balance			\$ 2,846,002.00

Note: FY 2022-23 and 2023-24 columns are shown for informational purposes only.

DEBT SERVICE FUND

	FY 2022 23 ACTUAL	FY 2023 24 BUDGET	FY 2024 25 BUDGET
Estimated Beginning Fund Balance			\$ 4,229,341.00
Other Financing Sources-Bond Proceeds	\$ -	\$ -	\$ -
Other Financing Sources-Transfers In	\$ 3,095,000.00	\$ 3,195,000.00	\$ 3,195,000.00
Other Revenues	154,608	147,000	200,000
Total Revenues and Other Sources	\$ 3,249,608.00	\$ 3,342,000.00	\$ 3,395,000.00
Total Funds Available			\$ 7,624,341.00
DEBT SERVICE	\$ 2,360,178.00	\$ 2,847,270.00	\$ 2,915,340.00
Total Expenditures and Other Uses	\$ 2,360,178.00	\$ 2,847,270.00	\$ 2,915,340.00
Estimated Ending Fund Balance			\$ 4,709,001.00

CAPITAL PROJECTS FUND

	FY 2022 23 ACTUAL	FY 2023 24 BUDGET	FY 2024 25 BUDGET
Revenues And Other Sources:			
Intergovernmental	\$ 378,862.00	\$ 5,345,000.00	\$ 5,510,000.00
Other (Private Sources)	(399,395)	600,000	-
Other Financing Sources-Bond Proceeds	8,189,742	-	-
Other Financing Sources-Transfers In	12,295,000	1,000,000	1,000,000
Other Revenues	1,114,874	300,000	1,250,000
	\$		
Total Revenues and Other Sources	21,579,083.00	\$ 7,245,000.00	\$ 7,760,000.00
DEBT SERVICE	\$ 187,775.00	\$ -	\$ -
GENERAL FACILITIES AND EQUIPMENT	3,506,340	1,645,000	6,950,000
PARKS AND RECREATION	2,001,469	9,125,000	5,190,000
STORM DRAINAGE	447,817	2,250,000	950,000
TECHNOLOGY - Capital	377,159	555,000	550,000
TRANSPORTATION	5,854,063	6,890,000	13,510,000
Total Project Appropriations and Other Uses	\$12,374,623.00	\$20,465,000.00	\$ 27,150,000.00

* 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 2022-23 and 2023-24 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, 2024 and ending June 30, 2025, to wit:

EMERGENCY COMMUNICATIONS DISTRICT

	FY 2022 23 ACTUAL	FY 2023 24 BUDGET	FY 2024 25 BUDGET
Estimated Beginning Net Position			\$ 2,176,470.00
Revenues and Other Sources:			
Other Revenues	\$ 14,724.00	\$ 50,000.00	\$ 100,000.00
TECB Funding	1,408,778	1,233,380	1,253,380
Transfers In	488,000	533,000	533,000
Total Revenues and Other Sources	\$ 1,911,502.00	\$ 1,816,380.00	\$ 1,886,380.00
Total Funds Available			\$ 4,062,850.00
Expenses and Other Uses:			
Personnel Services	\$ 1,103,231.00	\$ 1,237,950.00	\$ 1,288,585.00
Operating Expenditures	372,748	422,950	456,105
Depreciation	93,493	155,010	140,000
Total Expenses and Other Uses	\$ 1,569,472.00	\$ 1,815,910.00	\$ 1,884,690.00
Estimated Ending Net Position			\$ 2,178,160.00

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, 2024 and ending June 30, 2025 and are provided for informational purposes.

Operating Revenues	\$21,996,085
Operating Expenses	\$21,155,980

SECTION 5. 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 6. 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 7. That this ordinance shall take effect from and after its final passage, or fifteen days after its first passage, whichever occurs later, the general welfare of the City of Brentwood, Williamson County, Tennessee, requiring it.

PASSED:	1st reading	05/28/24	PLANNING COMMISSION	n/a
	2nd reading	06/24/24	NOTICE OF PASSAGE	
PUBLIC HEARING	Notice published in:	The Williamson Herald	Notice published in:	n/a
	Date of publication:	04/25/24	Date of publication:	
	Date of hearing:	05/28/24; 06/10/24;	EFFECTIVE DATE	06/24/24
		06/24/24		

Mayor

RecorderHolly Earls

Approved as to form:

City Attorney

Kristen L. Corn

ORDINANCE 2024-02

AN ORDINANCE OF THE CITY OF BRENTWOOD, TENNESSEE TO ESTABLISH THE TAX LEVY FOR THE FISCAL YEAR BEGINNING JULY 1, 2024 AND ENDING JUNE 30, 2025

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, 2024 and ending June 30, 2025, 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 2024-01.

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	5/28/2024	PLANNING COMMISSION	n/a
	2nd reading	6/24/2024	NOTICE OF PASSAGE	
PUBLIC HEARING			Notice published in:	n/a
			Date of publication:	
	Notice published in:	The Williamson Herald		
	Date of publication:	4/25/2024		
		05/28/24; 06/10/24;		
	Date of hearing:	06/24/24	EFFECTIVE DATE	06/24/24

Mayor	Recorder	Holly Earls
-------	----------	-------------

Approved as to form:

City Attorney	Kristen L. Corn
---------------	-----------------

RESOLUTION 2024-01

A RESOLUTION TO ADOPT A CAPITAL IMPROVEMENTS PROGRAM FOR THE CITY OF BRENTWOOD FOR THE FISCAL YEARS 2025-2029

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 2025-2029, 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.

		<div>MAYOR</div>
ADOPTED:	<div>06/24/2024</div>	Approved as to form:
<div>RECORDER</div>	<div>Holly Earls</div>	<div>CITY ATTORNEY</div> <div>Kristen L. Corn</div>

RESOLUTION 2024-23

A RESOLUTION TO AMEND THE SYSTEM OF CLASSIFICATIONS FOR THE EMPLOYEES OF THE CITY OF BRENTWOOD, ALL IN ACCORDANCE WITH THE POSITION CLASSIFICATION GROUPINGS FOR THE 2024-2025 FISCAL YEAR AS SHOWN ON THE PLAN ATTACHED HERETO AND MADE A PART OF THIS RESOLUTION BY REFERENCE

WHEREAS, pursuant to section 2 102 of the Brentwood Municipal Code, a revised system of classifications 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 for the employees of the City of Brentwood is hereby amended, all in accordance with the position classification groupings for the 2024-2025 fiscal year as shown on the plan attached hereto as Attachment A and made a part of this resolution by reference.

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

		MAYOR
ADOPTED:	06/24/2024	Approved as to form:
RECORDER	Holly Earls	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 2024)	34,758
Total assessed value \$ in City - (Tax Year 2023)	4,562,768,720
Area of City in square miles	42 square miles

Roads And Streets

Asphalt pavement (100.00%)	560 miles
----------------------------	-----------

City Employees (Full Time)

City Manager's Office	2
Water and Sewer	27
Public Works, Traffic Signalization & Engineering	31
Administration	32
Police (includes ECD employees)	90
Planning and Codes	14
Parks and Recreation	19
Library	14
Fire	82
Total City Employees	311

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 2023-2024 Budgeted)	79
Number of pumpers, and ladder trucks	10
Other vehicles	16
Number of fire hydrants	2,744

Police Protection

Number of stations	1
Number of sworn personnel (Fiscal Year 2023-2024 Budgeted)	67
Number of vehicles - all radio equipped cars	73

Public Library

Brentwood Library	647,184 volumes (includes both physical and electronic items)
-------------------	---

Building Permits

Fiscal Year	Valuation
2023	\$ 345,525,358
2022	\$ 300,514,001
2021	\$ 284,452,315
2020	\$ 215,198,923
2019	\$ 153,345,398
2018	\$ 252,212,357
2017	\$ 207,054,232
2016	\$ 210,448,838
2015	\$ 175,649,670
2014	\$ 195,792,208
2013	\$ 157,570,083
2012	\$ 144,197,917
2011	\$ 110,067,657
2010	\$ 74,162,942
2009	\$ 91,382,145
2008	\$ 145,534,176
2007	\$ 198,598,659
2006	\$ 267,303,699
2005	\$ 171,611,170
2004	\$ 207,440,808
2003	\$ 156,671,593

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.

School	Number of Students
Crockett Elementary School (EC, K-5)	768
Edmondson Elementary School (K-5)	654
Jordan Elementary (EC, PK-5)	672
Kenrose Elementary School (K-5)	743
Lipscomb Elementary School (K-5)	570
Scales Elementary School (K-5)	711
Sunset Elementary School (K-5)	608
Brentwood Middle School (6-8)	1,135
Sunset Middle School (6-8)	706
Woodland Middle School (6-8)	968
Brentwood High School (9-12)	1,643
Ravenwood High School (9-12)	1,953
Total Students	11,131

Other Educational Facilities:

Brentwood Academy (6-12, private)	766
-----------------------------------	-----

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

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 John P. Holt Brentwood library.
Crockett Park	Over 164-acre park. Trails, playground, 12 multipurpose athletic fields, 8 lighted baseball fields (four with artificial turf), 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 and mountain biking; Includes historic Ravenswood Mansion used as an event rental venue.
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 two 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	52-acres of land located at 9135 Old Smyrna Road. The master plan for the passive park includes an extensive paved trail network, playground, fitness stations, small picnic facilities, and two parking areas - one north accessed from Old Smyrna Road and one south accessed from Jones Parkway. Construction on this new park will begin in spring of 2024 and the park will open by summer of 2025.
Greenways	Moore's Lane, Moore's Lane East, Split Log, Maryland Way Greenway, Raintree Parkway and Wilson Pike Greenways covering over 75 acres

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 - one lighted field	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	

UTILITY SERVICE

Utility	Consumers	Revenues
Water	10,056	\$ 13,723,904
Sewer	11,850	\$ 8,211,796

WATER RATES

Residential, institutional, retail, and certain other commercial customers:	Inside	Outside
First 2,000 gallons	\$ 13.62	\$ 14.30 (minimum bill)
Next 8,000 gallons	\$ 4.78	\$ 5.02 per 1,000 gallons
Thereafter	\$ 6.94	\$ 7.29 per 1,000 gallons
Water surcharge for all Brentwood water customers	\$ 1.30	\$ 1.30 per 1,000 gallons

Commercial office customers:	Inside	Outside
Gallons equivalent to total square footage of building space	Minimum bill varies per industry - approximately \$.006810 per square foot	
Usage exceeding one gallon of water per square foot up to 10,000 gallons total usage	\$ 4.78	\$ 5.02 per 1,000 gallons
Thereafter	\$ 6.94	\$ 7.29 per 1,000 gallons
Water surcharge for all Brentwood water customers	\$ 1.30	\$ 1.30 per 1,000 gallons

SEWER RATES

Residential, schools, churches, governmental(Class A & E):	Inside	Outside
First 2,000 gallons	\$ 17.05	\$ 17.90 (minimum bill)
Next 8,000 gallons	\$ 5.98	\$ 6.28 per 1,000 gallons
Thereafter	\$ 6.83	\$ 7.17 per 1,000 gallons
Wastewater surcharge for all Brentwood sewer customers	\$ 1.22	\$ 1.22 per 1,000 gallons

Retail, hotel, multiple dwelling retirement/assisted care (Class B & C):	Inside	Outside
First 2,000 gallons	\$ 21.29	\$ 22.35 (minimum bill)
Next 8,000 gallons	\$ 7.47	\$ 7.84 per 1,000 gallons
Thereafter	\$ 8.52	\$ 8.95 per 1,000 gallons
Wastewater surcharge for all Brentwood sewer customers	\$ 1.22	\$ 1.22 per 1,000 gallons

Commercial office customer (Class D):	Inside	Outside
Gallons equivalent to total square footage of building space	Minimum bill varies per industry - approximately \$.010645 per square foot	
Usage exceeding one gallon of water per square foot up to 10,000 gallons total usage	\$ 7.47	\$ 7.84 per 1,000 gallons
Thereafter	\$ 8.52	\$ 8.95 per 1,000 gallons
Wastewater surcharge for all Brentwood sewer customers	\$ 1.22	\$ 1.22 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.

WATER DISTRIBUTION SYSTEM

Water lines	235.5 miles
Storage capacity in gallons	14,026,000
Percent of water loss	18.49% not adjusted

SEWER COLLECTION SYSTEM

Sanitary sewer mains	307.8 miles
----------------------	-------------

INSURANCE COVERAGE

Insured Risks	Amount of Coverage
Workers' compensation	\$1,000,000
General liability:	
Other than automobiles and trucks	\$300,000/\$700,000/\$100,000
Automobiles and trucks	\$300,000/\$700,000/\$100,000
Fire and extended coverage:	
Buildings	\$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 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 five 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 five year period. The plan is reviewed and updated annually.

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

Debt Service Fund. A segregated fund used to accumulate resources needed to pay annually the principal and interest on general obligation debt incurred by the City of Brentwood. The majority of resources are provided by annual operating transfers from the General Fund.

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.

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).

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 not 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.

SBITA's. Subscription-Based Information Technology Agreements are contracts that convey the right to use a company's technology, with or without accompanying hardware, for a certain period of time, usually by paying a regular fee. This is a way for companies to make their technology available without customers having to buy it outright.

Special Revenue Fund. A fund within a government entity to record the proceeds from certain revenue sources for which fund usage is restricted.

Tax Levy. The total amount of tax that should be collected based upon the current tax rates and the assessed value of real, personal, and public utility property.

Tax Rate. The amount of taxes collected per \$100.00 of assessed value of taxable property.

Vesting. Regarding pension plans, the minimum amount of service time and age required before an employee is entitled to receipt of monthly retirement income from the Tennessee Consolidated Retirement System.

Index

Adequate Facilities Tax Fund	228	Geographic Information Systems (GIS) - Activity	126
Adoption Ordinances and Resolutions	292	Glossary	312
Animal Control - (see Public Health Activity)	188	Historic Sites - Activity	206
Basis for Accounting	35	Human Resources - Activity	128
Basis for Budgeting	35	Insurance Fund	238
Budget Procedure	37	Insurance/Other Benefits - Activity	148
Capital Projects Fund	251	Investment Policy	31
Charter Requirements - (see budget procedure)	37	Legal Services - Activity	114
City Commission - Activity	94	Municipal Center - Activity	146
City Court - Activity	97	Municipal Center Fund	272
City Manager's Office - Activity	98	Operating Budget Policies	19
City Manager's Office - Activity: Transmittal Memorandum	5	Operating Transfers to Other Funds - from General Fund	242
City Recorder - Activity	110	Organization Chart	18
Codes Enforcement - Activity	144	Parks and Recreation - Activity	190
Community Relations - Activity	134	Personnel Schedule	
Debt Management Policies	25	Personnel Schedule: Classification and Pay Plan	287
Debt Service Fund	243	Personnel Schedule: Summary - All Departments	281
Debt Service Fund: Transfer from General Fund	210	Planning - Activity	138
Drug Fund	232	Police - Activity	150
E-Citation Fund	230	Post Employment Benefits Fund	218
Economic Development - Activity	204	Public Health - Activity	188
Education - Activity	202	Public Library - Activity	196
Elections - Activity	102	Public Works - Activity	166
Emergency Communications District	274	Public Works Project Fee Fund	226
Engineering Services - Activity	182	Revenue Policies	24
Equipment Replacement Fund	214	Service Center - Activity	178
Facilities Maintenance Fund	216	State Street Aid Fund	224
Finance - Activity	104	Storm Drainage - Activity	172
Fire and Rescue Department - Activity	158	Street Lighting - Activity	174
Fuel Fund	236	Summary of Significant Changes by Fund	45
Funds - Budget Summary all Funds	43	Technology - Activity	120
General Fund	82	Traffic Signalization - Activity	176
General Fund: Budget Summary	47	Water and Sewer Fund	258