



CITY OF
BRENTWOOD
TENNESSEE

**PROPOSED
ANNUAL OPERATING
BUDGET
and Non-Routine
Work Plan**

**FOR FISCAL YEAR
2025-2026**

Budget Team / GFOA Awards

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

**City of Brentwood
Tennessee**

For the Fiscal Year Beginning

July 01, 2024

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 33rd consecutive year for its FY 2025 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 has applied for, and if awarded, will receive a Certificate of Achievement for Excellence in Financial Reporting by GFOA for the 38th consecutive year for its FY 2024 Annual Comprehensive Financial Report (ACFR). This certificate is a form of recognition for excellence in state and local government financial reporting.

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



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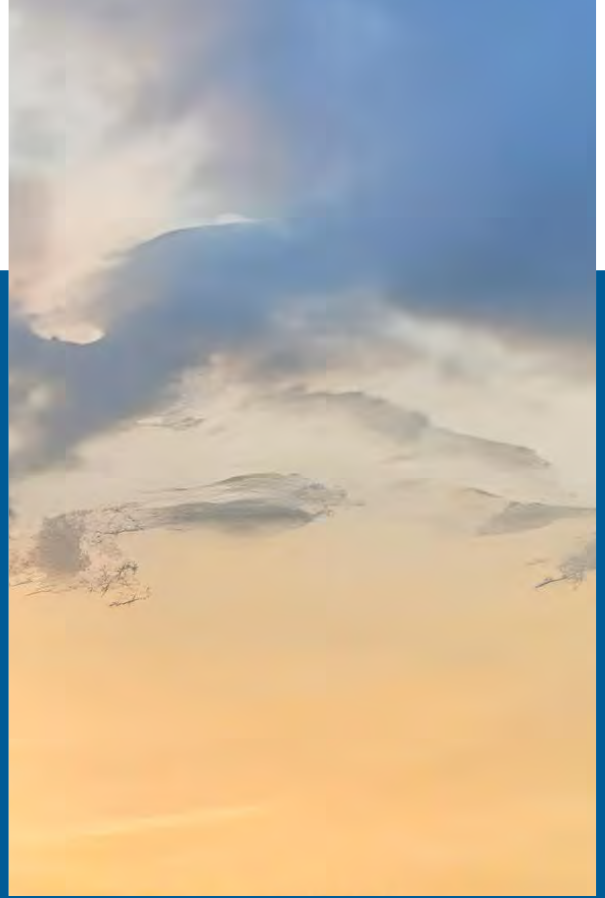
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Budget Message



Letter to Mayor and City Commission

May 7, 2025

The Honorable Members of the Brentwood Board of Commissioners:

The proposed annual operating budget for the City of Brentwood for Fiscal Year 2026, beginning July 1, 2025 through June 30, 2026, 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 2026-2030 and the proposed Non-Routine Work Plan for Fiscal Year 2026.

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 15, 2025 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 27, 2025 meeting and final reading on Monday, June 23, 2025. 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 9, 2025 regular meeting.

The Fiscal Year 2026 budget reflects net expenditures for all funds totaling \$121,427,977. This represents an increase (\$13,032,212 or 12.0%) from the adopted FY 2025 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 2025 include the General Fund (\$2,625,129 or 4.8%), Capital Projects Fund (\$9,180,000 or 33.8%), Facilities Maintenance Fund (-\$587,000 or -30.9%), Public Works Project Fund (-\$500,000 or -50.0%), Equipment Replacement Fund (\$1,076,000 or 53.5%), Water and Sewer Fund (\$881,314 or 4.2%), Debt Service Fund (\$263,550 or 9.0%), Fuel Fund (-\$70,000 or -12.7%), and State Street Aid Fund (-\$100,000 or -5.0%).

Economic Outlook

As we look ahead to FY 2026, the economic situation has some uncertainties, most of which revolves around national trends being affected by international trade discussions. While inflation has moderated, concerns are that it could resurge as a result of newly levied tariffs. Previously expected Federal Reserve interest rate reductions have been pushed back, with the Fed opting to wait until clearer economic data is present before implementing rate cuts. 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, and escalating tensions with China.

Revenue growth has slowed over the past three years. Local option sales tax revenues, the largest source of General Fund revenue, are up only 0.41% year-over-year for the first ten months of the fiscal year. This compares to growth rates of 3.25% and 8.7% for the first ten months of FY 2024 and FY 2023, respectively. The local sales tax results also carry over to the broader state shared sales tax distributions, which are up only slightly more than 2.6% year-over-year for the first eight-month period compared to growth rates of over 3.2% and 6.0% at the same points in FY 2024 and FY 2023. With the City's history of very conservative revenue budgeting philosophy, this trend warrants caution. While the FY 2025 total General Fund revenue collections are projected to exceed original budgeted amounts by approximately \$11.7 million, further retraction in the economy could impact the excess revenues the City relies upon to fund the Capital Improvements Program.

New single-family housing starts (121) were up more than 16% in calendar year 2024 compared to 2023. 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.

During the 2023 and 2024 fiscal years, the City made a significant commitment to increase employee compensation and benefit programs. FY 2025 returned to a more traditional structure and level compared to the two prior years. The proposed FY 2026 budget includes continued investment in the City's compensation, but again lower level than the preceding two years. The budget presented here does this while still maintaining an overall conservative financial approach, with budgeted FY 2026 revenues representing only 84% of FY 2025 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. That said, excess revenues are the funding mechanism for the following year's capital projects, thus the impact of revenue reductions will be felt in the city's ability to keep pace with its Capital Improvements Program.

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 2025 General Fund operating transfer of at least \$9,090,000 to the Capital Projects Fund before June 30, 2025. 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 (\$1,720,000) and Facilities Maintenance Fund (\$795,000) 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, 2025 of \$61.5 million or an amount equivalent to 107% of the FY 2026 proposed General Fund budget. This amount considers the special FY 2025 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, 2025 is \$4,818,910 which is 152% of projected FY 2026 debt service payments of \$3,178,890.

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 2026 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 2026 proposed budget reflects no change in the number of full-time positions across all funds, however, it does provide overlap funding to successfully transition the retirement of two staff members in the Finance Department. The 311 full-time positions in the FY 2026 budget compared to 140 full-time positions in the FY 1991 budget represent a 122% increase in thirty-five (35) 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 2026 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 2026. 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 2026 proposed budget includes funding for 5% average employee pay adjustments utilizing the City's traditional market and merit distribution methodology. This includes a 3% 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. One minor proposed pay plan change includes reclassifying three (3) Firefighter/Engineer positions to Lieutenants in order to have a supervisor on the tower truck for each shift. The lieutenant reclassifications will take place January 1, 2026.

General Fund

Revenues

The proposed FY 2026 General Fund budget will be balanced with projected revenue collections during the fiscal year. Projected revenue for FY 2026 will be \$57,302,400, up \$2,672,750 or 4.9% from the original FY 2025 budget of \$54,629,650.

Major changes (up and down) in individual revenue accounts compared to FY 2025 budget amounts are summarized below:

- > **Local Option Sales Tax** - up \$1,850,000 (7.4%) to \$26.9 million. This amount is still conservative given FYE 2025 local sales tax collections are projected at approximately \$34.0 million, however, with 2025 sales tax revenues flat year-over-year for the first 10 months of FY 2025, if the trend continues it will translate into less excess revenue available for capital projects in FY 2027.
- > **State Shared Sales Tax** - up \$300,000 (6.3%) to \$5.1 million. Similar to Local Option Sales Tax, this number is conservative based on the year-end projection for FY 2025 collections at \$5.6 million. The 10-month collections for FY 2025 are 2.6% above FY 2024.
- > **Wholesale Liquor Taxes** - up \$100,000 (5.6%) to \$1.9 million based on continued growth trends in this revenue source with FY 2025 collections projected at almost \$2.0 million.
- > **Interest Earnings** - level (0.0%) from FY 2025's budgeted amount of \$750,000. With the City's banking services agreement paying interest on a floating rate tied to the Fed Funds rate, earnings have been robust for the past 36+ months. The FYE 2025 projection is \$2.7 million, however, the budget for this line item remains very conservative given the uncertainty in Washington and the pressure from the White House to reduce rates.
- > **Real and Personal Property Taxes** - level (0.0%) based on actual 2024 tax assessments. To be conservative, only limited growth from new development completed in 2024 is included in this amount, and it is assumed that the Commission will not increase the effective tax rate once established following the 2025 property reappraisal cycle.
- > **Business Taxes** - up \$250,000 (10.0%) from the FY 2025 budget amount to \$2.8 million. Collections at FYE 2025 are estimated at \$3.3 million

Based on the FY 2026 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 2026 will represent the same effective City tax rate for the 35th 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 2026 General Fund expenditure budget totals \$57,244,504, an increase of \$2,625,129 (4.8%) from the FY 2025 adopted budget.

Approximately 7.4% of the total General Fund budget (\$4,224,700) is allocated for capital investment. This includes \$2,662,000 in transfers to the Equipment Replacement Fund from various departments, a \$570,000 transfer to the Facilities Maintenance Fund, \$900,000 for street resurfacing, plus direct purchases of new and replacement equipment/software totaling \$92,700.

Significant expenditure changes in the FY 2026 General Fund budget totaling a net \$1,861,435 increase include the following:

Salary Adjustments for Existing Employees - \$1,500,000

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 2026 and beyond. These circumstances necessitate continued investment in pay plan adjustments for FY 2026 to build on the significant changes made in the two prior year budgets.

The proposed FY 2026 budget provides for the following pay plan adjustments to be effective in July 2025:

- > Overall pay plan increases (classification minimums and maximums) of 3.0%.
- > Individual employee salary adjustments that include:
 - A 3% market adjustment for all existing employees;
 - A 2% merit pool to be allocated by department heads based on employee performance appraisals

Positions - \$208,405 (net)

The proposed FY 2026 budget provides for the elimination of (1) position in the Library, and the addition of (1) position in Engineering, effective July 1, 2025 as follows:

- > Restructuring in the Library Department has eliminated the position of Assistant Director and promoted two Supervisors to Administrators.
- > One (1) new Engineer in the Engineering Department has been added to assist with a variety of transportation and traffic-related needs in the community. This position will serve as a liaison to residents and HOA's requesting traffic calming, intersection improvements, and signage and pavement marking changes. The engineer will handle ADA and mobility improvements, other transportation-related matters, and work closely with Public Works and the Traffic Division on traffic management, signal timing, and signal infrastructure needs.
- > Overlap funding in the Finance Department - Additional funding has been budgeted in the Finance Department in anticipation of two staff members retiring in the spring of 2026.

Equipment Replacement Fund Contributions - \$89,000

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 2026 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 2025. Note that a \$1,720,000 2025 FYE transfer of General Fund excess revenues is proposed to the Equipment Replacement Fund to offset dramatically increased replacement costs and new additions. This is the fourth year of such supplemental funding, with additional amounts needed in future years.

Facilities Maintenance Fund Transfer - \$75,000

The proposed increase in the annual transfer from the General Fund to the Facilities Maintenance Fund is to provide non-operating support for larger repair and maintenance projects at the Police Department Headquarters. That facility was previously not included in the fund due to it being newly constructed. The proposed FY 2025 expenditure budget for this fund is \$1.3 million compared to a proposed annual contribution of only \$570,000. A 2025 FYE transfer of \$795,000 is proposed to help offset the cost of some of the larger projects in FY 2026.

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 2026 will be \$2,662,000, up \$89,000 from FY 2025. Transfers are provided from the Technology Department (\$815,000), Police Department (\$790,000), Fire and Rescue Department (\$565,000), Public Works Department (\$420,000), Parks and Recreation Department (\$47,000), and Traffic Signalization activity (\$25,000). Proposed FY 2026 purchases total \$3,085,000. This amount includes the replacement of Rescue 52 (\$1,250,000) in the Fire Department, scheduled replacement of computer equipment and software (\$670,000), replacement of the street sweeper in Public Works (\$350,000), and seven (7) police replacement vehicles with accessory equipment (\$500,000). The only new additions to the fund this year are (7) LifePak 15 defibrillators (\$355,000). A 2025 FYE transfer from the General Fund (\$1,720,000) provides funding for the defibrillators, as well as 2026 equipment replacement costs that will exceed assumed inflation, upsizing and outfitting costs for PD vehicles (not previously included) in the ERF, and a \$200,000 pre-payment to the ERF for for a Gradall in Public Works that will be replaced at a cost of \$600,000 in FY 2028. The Gradall is not currently included in the ERF. Also, because equipment and vehicle replacement costs have experienced cost increases significantly higher than traditionally assumed in the Equipment Replacement Fund financial model, the \$1,720,000 year-end transfer also includes \$500,000 to the Equipment Replacement Fund to help provide long-term financial stability. Additional transfers such as this 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 2026 funding is provided through an annual operating transfer from the General Fund of \$570,000, an increase of \$75,000 from FY 2025, a FY 2025 year-end transfer of \$795,000 from excess revenues, interest earnings, and the available fund balance. Projects totaling \$1,313,000 are proposed for funding in FY 2026. This includes \$380,000 for the Parks & Recreation Department for miscellaneous park repairs, \$220,000 for repairs at Ravenswood Mansion and Cool Springs House, \$50,000 for asphalt overlay of existing trail sections, \$215,000 for projects at the Library including replacement of the carpet in the children's library and continued soffit repair, \$140,000 for various projects at the Service Center including repaving, wall repairs, and landscape replacement, \$170,000 for as-needed maintenance at City Hall now that that building is incorporated into the General Fund, and \$65,000 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 2026 annual trust contribution will be \$800,000, which is no change from FY 2025. This amount is based upon the most recent actuarial study by Conrad Siegel in 2024. The firm calculated the Actuarially Determined Contribution to be approximately \$270,000, so this contribution amount represents just under three times 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 no change from the current year and reflects the continued need to build back up the fund balance after a couple years of significant uses of this fund and the expectation that FY 2026 will also see a significant draw down from senior staff retirements.

Special Revenue Funds

State Street Aid Fund

The FY 2026 proposed budget for the State Street Aid Fund is \$1,900,000, which is down \$100,000 from FY 2025.

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 2026 projected revenue from the state gas tax is \$1,550,000, down \$50,000 from the FY 2025 budget amount. Note that actual FY 2025 collections are projected at \$1,700,000. The total investment for resurfacing in FY 2026 is \$2.8 million, no increase from the FY 2025 total allocation. This includes the \$1,900,000 from the State Street Aid Fund and \$900,000 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 \$500,000 is proposed for FY 2026. Projected fee revenues are \$625,000 reflecting an estimate of one hundred (100) new housing starts with no new commercial developments projected. Note that the revised fee schedule adopted in 2020 provides for annual inflation-based adjustments to the fees. The most recent annual adjustment was approved in November of 2024.

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 2026 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 2026. No use of funds is proposed for the FY 2026 budget. The estimated fund balance at the end of FY 2026 is \$1,570,000.

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 cost of fuel charged to each user department in FY 2025 is \$2.50 per gallon unleaded and \$3.00 per gallon for diesel. The fund balance is projected at \$398,514 at the end of FY 2025. The cost of fuel charged to each user department in FY 2026 will remain unchanged. Projected revenue for the fund from departments in FY 2026 is \$451,100, an increase of \$7,000, with fuel purchases budgeted at \$480,000, a decrease of \$70,000 compared to FY 2025.

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 2026, total estimated expenditures in the combined Insurance Fund are \$5,691,400 with projected revenue of \$5,171,620. The total expenditures for the health insurance division are conservatively projected at \$5,341,400, which is a \$70,000 budgeted decrease from FY 2025. 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, the same as last year based on the latest premium rates. The fund’s net position at the end of FY 2024 was approximately \$4.25 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, 2025 is \$4,818,910 which is 152% of projected FY 2026 debt service payments of \$3,178,890. Total projected revenues for the fund in FY 2026 are \$3,395,000 with the annual transfer requirement from the General Fund being \$3,195,000, the same from FY 2025. Debt service payments on a proposed \$5.0 million G.O. bond issue in FY 2026 will not begin until FY 2027.

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 2026 proposed budget at \$36,330,000 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 2025 or earlier that will continue in FY 2026, and projects that will be designed and/or initiated in FY 2026 but completed in FY 2026 or later. Several of the largest projects include Ragsdale Road widening (\$10,925,000), completion of Windy Hill Park (\$2,645,000), Split Log Road Ph. 3A (\$2,030,000), completion of City Hall renovations (\$1,210,000), subdivision drainage (\$500,000), and fiber network expansion and replacement (\$450,000)..

Primary funding sources are a FY 2025 year-end special appropriation transfer of \$9,090,000 from excess current revenues in the General Fund for multiple projects, \$1,885,000 in intergovernmental revenues, a transfer of \$500,000 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 2026 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 \$22,044,270 during FY 2026 with tap fees projected at an additional \$770,000. Non-capitalized operating expenses, including interest payments on prior debt issues and depreciation, are projected at \$22,037,294. The proposed FY 2026 revenue budget for the Water and Sewer Fund does reflect a proposed 2.5% increase in water rates and a 5% increase in sewer rates. Because of significant changes in the timing of a second sewer equalization tank, an updated water and sewer rate study was completed in late 2024. That study outlined rate increases needed over the next few years to provide adequate funding for proposed improvements.

The most significant expenses in FY 2026 include: the cost of purchasing water from Harpeth Valley and Metro Water Services (\$7.65 million); wastewater treatment services from Metro (\$3.51 million); mandatory expenses for depreciation over the estimated life of fund assets (\$3.73 million); and interest payments associated with the issuance of 20-year bonds for sewer rehabilitation and water capacity improvements (\$364,035). 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 \$3.3 million.

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 2026, projected revenue from the statewide fee distribution is \$1,408,776, an increase of \$199,396 from FY 2025. In addition to the 911 user fees, the District receives an operating transfer from the General Fund. The FY 2026 proposed transfer is \$533,000, unchanged from the FY 2025 transfer amount.

The proposed expenditure budget for FY 2026 is \$1,922,605, up \$37,915 from the FY 2025 budget primarily related to pay plan adjustments and the increased cost of annual CAD system maintenance.

Acknowledgements

The preparation of the FY 2026 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 2025 document for the 33rd 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, we want to recognize the efforts of 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.

A blue ink signature of Jason Gage, written in a cursive style, positioned above a horizontal line.

Jason Gage, City Manager

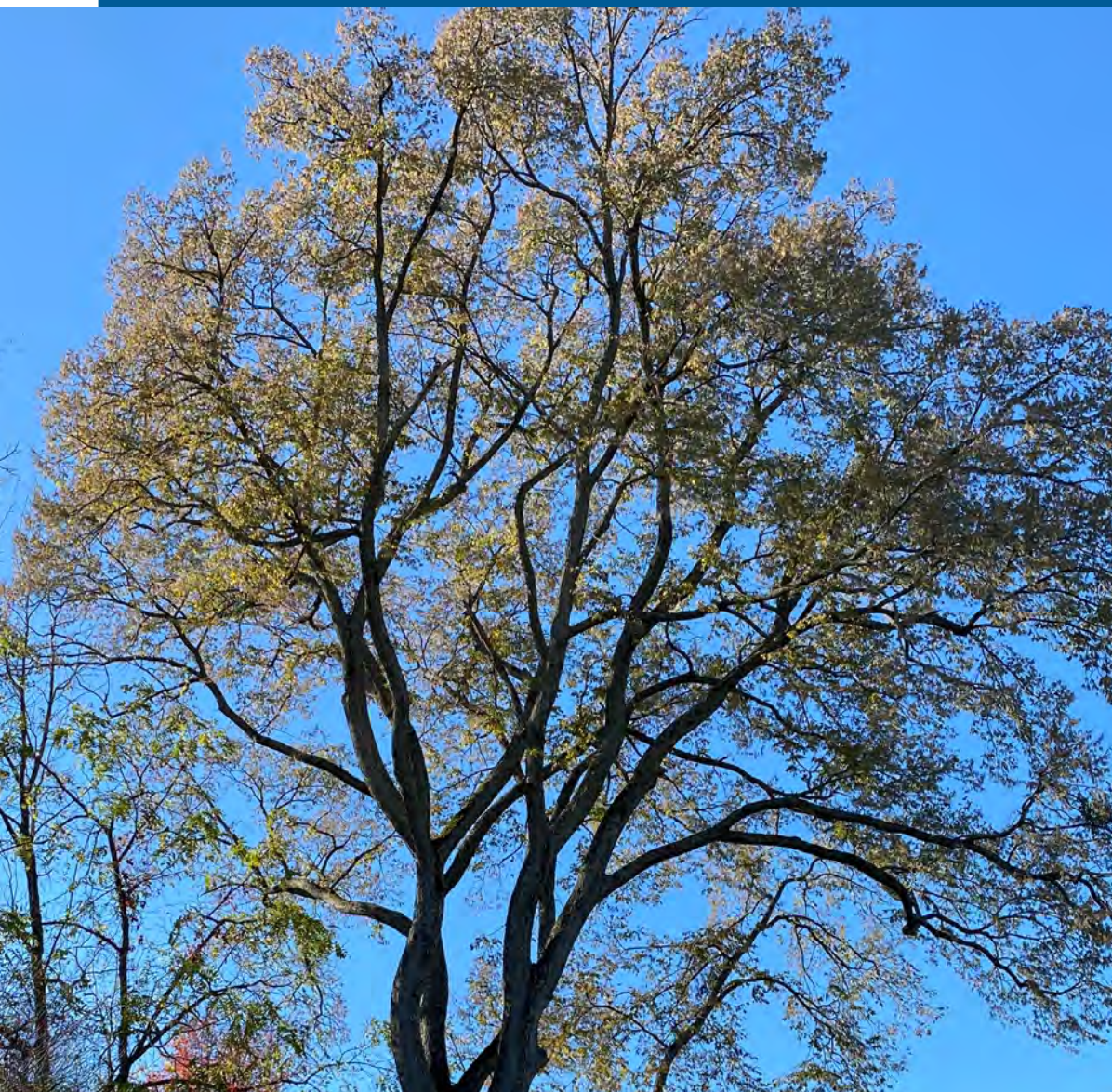
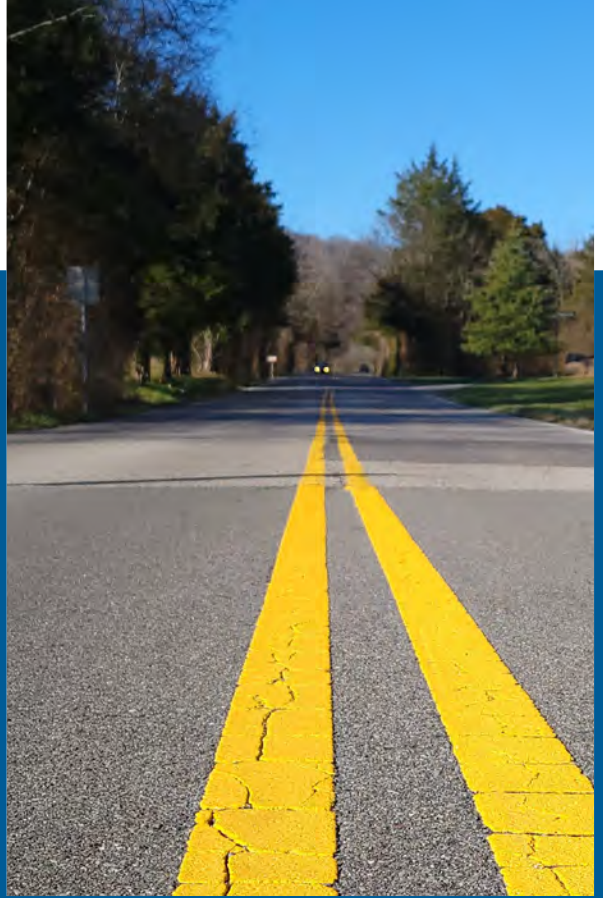
A blue ink signature of Jay M. Evans, written in a cursive style, positioned above a horizontal line.

Jay M. Evans, Assistant City Manager



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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 2026, there are 311 full-time employees authorized.

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

Median Family Income: \$209,276⁽¹⁾

Median Age: 44.0⁽¹⁾

Poverty Rate: 2.5% (vs 13.8% for TN)⁽¹⁾

Median Home Sale Price: \$1,302,933⁽²⁾

Bachelor's or higher: 74.5% (vs. 30.4% for TN)⁽¹⁾

Avg. ACT Score: 27.5 (vs 19.0 for TN)⁽³⁾

Diversity: 82.6% White; 7.1% Asian; 4.1% Black;

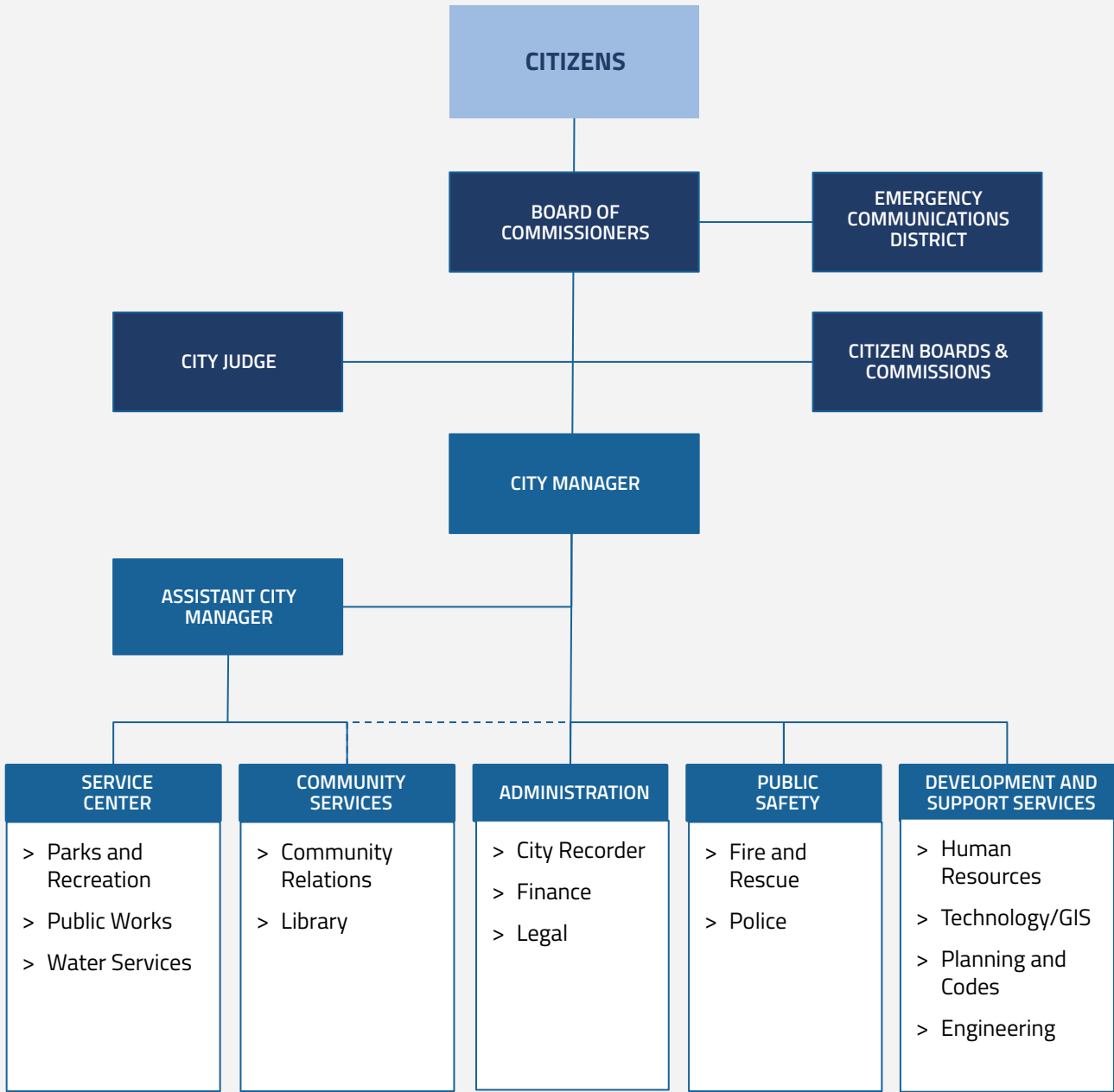
3.7% Hispanic or Latino (may be multi-race)⁽¹⁾

⁽¹⁾ U.S. Census Bureau, American Community Survey, 2023 (published September 2024)

⁽²⁾ Zillow, October 2024

⁽³⁾ Tennessee Department of Education, December 2024

City of Brentwood Organizational 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, Budget Ordinance, 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, Adequate Facilities Tax Fund, e-Citation Fund, and the Drug Fund and 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 ACFR 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 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 and Sewer Fund and Emergency Communications District Fund) 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 generally 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 and Emergency Communications District Fund) 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 Government Finance Officers Association has a more thorough explanation available here.

<https://www.gfoa.org/materials/basis-of-accounting-versus-budgetary-basis>

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. Historically, potential overages as a result of procurement are acknowledged by staff and the City Commission at the time purchase authority is granted. Unless otherwise needed, all budget amendments are consolidated into a single fiscal-year end amendment that is adopted in June.

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

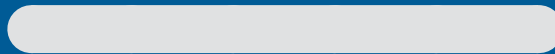
Date		Event	Responsibility
Start	Completion		
12/01/24	12/31/24	Preparation of initial five-year Capital Improvements Program requests (FY 2026 - FY 2030)	Finance Director, Assistant City Mgr., and affected Department Heads
01/03/25	01/30/25	Submission of budgets, narratives and schedules to Finance Department.	All Department Heads
	01/30/25	Initial work session to provide policy input and direction on FY 2026 proposed budget (Police Headquarters)	City Commission, City Manager and all Department Heads
02/10/25	02/21/25	City Manager's department meetings on FY 2026 Budget	City Manager with Department Heads
	03/24/25	Submission of Draft Capital Improvements Program Document to City Manager for final staff review	Assistant City Manager, Finance Director
	03/31/25	Draft five-year Capital Improvements Program Presented to City Commission	City Manager, Assistant City Manager, Finance Director
03/31/25	04/07/25	Preparation and submission of draft departmental Non-routine Work Plans to the City Manager for FY 2026	All Department Heads
	04/10/25	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
	05/06/25	FY 2026 Proposed Operating Budget and FY 2026 Proposed Non-routine Work Plan to City Commission	City Manager, Assistant City Manager, Finance Director
	05/03/25	Notice of public hearing on FY 2026 Budget proposals to the Williamson Herald	City Recorder
	05/04/25	Proposed Ordinance to City Recorder, Public Library and posted on City Website for public inspection	Finance Director
5/15/25	5/16/25	FY 2026 Proposed Operating Budget Work Session - All Day 05/15 and (if necessary) 05/16 at Police Headquarters	City Commission, City Manager and all Department Heads
	05/27/25	Budget Work Session follow-up information prepared	Finance Director
	05/27/25	Regular Commission meeting for public hearing and first reading for the FY 2026 Appropriations and Tax Rate Ordinances	City Commission
	06/09/25	Regular Commission meeting with public hearing only for the FY 2026 Appropriations & Tax Rate Ordinances	City Commission
	06/23/25	Regular Commission meeting for public hearing and second (final) reading and adoption of the FY 2026 Appropriations and Tax Rate Ordinances; and adoption by resolution: the five-year Capital Improvements Program (FY 2026-2030), FY 2026 Classification and Pay Plan, and the FY 2026 Non-routine Work Plan.	City Commission
	07/02/25	Final report on accomplishments of the FY 2025 Non-routine Work Plan due to the City Manager	All Department Heads





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Budget Summaries



Summary - All Funds

Revenues and Income Sources

General Fund	Property Taxes	State Shared Revenues
	Local Sales Taxes	Licenses and Permits
	Other Local Taxes	Fines, Forfeitures, and Penalties
	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	Drug Fines	Interest Earnings
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	Transfer from Williamson County	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
	ECD 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 Communications District	State ECD Transfers & Grants	General Fund Transfers
		Interest Earnings

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 District	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-Citation Fund

Electronic Citation System

Debt Service Fund

General Obligation Debt Service

Equipment Replacement Fund

Heavy Equipment/Vehicles (over \$45,000)	Police Vehicles/Technological Equipment
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Facilities Maintenance Fund

Extraordinary Facility Repairs

Adequate Facilities Tax Fund

Public Facilities	Transfer to Capital Projects Fund
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Post Employment Benefits Fund

Terminal Leave Payouts

Fuel Fund

Gasoline and Diesel Fuel Expenditures

Insurance Fund

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

Capital Projects Fund

Capital Projects

Water and Sewer Fund

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

Emergency Communications District

Communication Services/Programs

Summary - All Funds

Expenditures and Other Uses

	FY 2025	FY 2026	Change	
			Dollars	Percentage
Expenditures and Other Uses:				
GENERAL FUND	(a) \$ 54,619,375	\$ 57,244,504	\$ 2,625,129	4.81%
CAPITAL PROJECTS FUND	27,150,000	36,330,000	9,180,000	33.81%
WATER AND SEWER FUND	21,155,980	22,037,294	881,314	4.17%
INSURANCE FUND	5,761,400	5,691,400	(70,000)	-1.21%
DEBT SERVICE FUND	2,915,340	3,178,890	263,550	9.04%
EMERGENCY COMMUNICATIONS DISTRICT FUND	1,884,690	1,922,605	37,915	2.01%
STATE STREET AID FUND	2,000,000	1,900,000	(100,000)	-5.00%
FACILITIES MAINTENANCE FUND	1,900,000	1,313,000	(587,000)	-30.89%
EQUIPMENT REPLACEMENT FUND	2,010,000	3,086,000	1,076,000	53.53%
PUBLIC WORKS PROJECT FUND	1,000,000	500,000	(500,000)	-50.00%
FUEL FUND	550,000	480,000	(70,000)	-12.73%
DRUG FUND	20,000	20,000	-	0.00%
Subtotal Expenditures - All Funds & ECD	120,966,785	133,703,693	12,736,908	10.53%
Less: Interfund and ECD transfers	(12,571,020)	(12,275,716)	295,304	-2.35%
TOTAL EXPENDITURES- ALL FUNDS (NET)	\$ 108,395,765	\$ 121,427,977	\$ 13,032,212	12.02%

(a) Does not include the proposed FY 2025 special year-end transfer from the General Fund to the Capital Projects Fund (\$9,090,000), Equipment Replacement Fund (\$1,720,000), and Facilities Maintenance Fund (\$795,000) to help pay for certain FY 2026 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, 2025	Budgeted Revenues FY 2025-2026	Budgeted Expenditures FY 2025-2026	Budgeted Ending Fund Balance June 30, 2026
General Fund (Unassigned)	\$ 61,538,297	\$ 57,302,400	\$ 57,244,504	\$ 61,596,193
Equipment Replacement Fund	15,146,662	3,012,000	3,086,000	15,072,662
Facilities Maintenance Fund	3,841,611	670,000	1,313,000	3,198,611
State Street Aid Fund	2,900,494	1,670,000	1,900,000	2,670,494
Public Works Project Fund	2,614,723	675,000	500,000	2,789,723
Drug Fund	519,146	20,000	20,000	519,146
E-Citation Fund	6,210	-	-	6,210
Adequate Facilities Tax Fund	1,159,857	415,000	-	1,574,857
Post Employment Benefits Fund	756,179	65,000	-	821,179
Fuel Fund	398,514	466,100	480,000	384,614
Insurance Fund (Includes Workers Comp Div)	3,659,540	5,171,620	5,691,400	3,139,760
Debt Service Fund	4,818,910	3,395,000	3,178,890	5,035,020
Capital Projects Fund	35,780,796	9,125,000	36,330,000	8,575,796
Total	133,140,938	81,987,120	109,743,794	105,384,264
Total (Excluding Capital Projects Fund)	\$ 97,360,142	\$ 72,862,120	\$ 73,413,794	\$ 96,808,468

General Fund Budget (Unassigned Balance)

Year-To-Year Summary

	FY 2023-24 Actual	FY 2024-25 Projected	FY 2025-2026 Budget
Revenues	\$ 68,180,962	\$ 68,063,300	\$ 57,302,400
Expenditures (before transfers)	44,289,339	48,835,984	57,244,504
Excess (Deficiency) of Revenues Over Expenditures	23,891,623	19,227,316	57,896
Fund Balance/Special Appropriation Transfers to other funds (DS, CPF, ERF, FMF, ECD, OPEB):	(20,675,363)	(15,878,000)	
Beginning Fund Balance (Unassigned)	55,534,806	58,188,981	61,538,297
Adjustment	-562,085		
Ending Fund Balance (Unassigned)	\$ 58,188,981	\$ 61,538,297	\$ 61,596,193

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	\$ 230,656	\$ -	\$ -	\$ -
COURT	48,100	-	-	-
CITY MANAGER	613,694	-	-	-
FINANCE	1,854,085	-	-	-
CITY RECORDER	204,668	-	-	-
LEGAL	409,784	-	-	-
TECHNOLOGY	3,523,719	651,000	-	-
GIS	471,643	-	-	-
HUMAN RESOURCES	833,675	-	-	-
COMMUNITY RELATIONS	493,029	-	-	-
PLANNING	749,439	-	-	-
CODES	1,160,861	-	-	-
MUNICIPAL CENTER	552,650	-	-	-
INSURANCE OTHER BENEFITS	1,174,322	-	-	-
POLICE	12,380,259	500,000	-	-
POLICE HEADQUARTERS	658,970	-	-	-
FIRE AND RESCUE/SAFETY CENTER	12,558,533	1,610,000	-	-
PUBLIC WORKS	4,628,237	325,000	-	-
STORM DRAINAGE	3,000	-	-	-
STREET LIGHTING	224,350	-	-	-
TRAFFIC SIGNALIZATION	513,638	-	-	-
SERVICE CENTER	633,727	-	-	-
ENGINEERING	1,403,864	-	-	-
PUBLIC HEALTH	128,810	-	-	-
PUBLIC LIBRARY	3,581,887	-	-	-
EDUCATION	244,400	-	-	-
ECONOMIC DEVELOPMENT	20,000	-	-	-
HISTORIC SITES COOL SPRINGS	71,540	-	-	-
HISTORIC SITES RAVENSWOOD	159,206	-	-	-
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	570,000	-	1,313,000	-
POST EMPLOYMENT BENEFIT FUND TRANSFER/EXPENDITURES	50,000	-	-	-
PARKS AND RECREATION	3,364,758	-	-	-
STREET REPAIRS	-	-	-	1,900,000
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	\$ 57,244,504	\$ 3,086,000	\$ 1,313,000	\$ 1,900,000

Summary - All Funds

Total Expenditures by Fund and Department

Activity/Department	Public Works Project Fund	Drug Fund	Adequate Facilities Tax Fund	Post Employment Benefits Fund
CITY COMMISSION	\$ -	\$ -	\$ -	\$ -
COURT	-	-	-	-
CITY MANAGER	-	-	-	-
FINANCE	-	-	-	-
CITY RECORDER	-	-	-	-
LEGAL	-	-	-	-
TECHNOLOGY	-	-	-	-
GIS	-	-	-	-
HUMAN RESOURCES	-	-	-	-
COMMUNITY RELATIONS	-	-	-	-
PLANNING	-	-	-	-
CODES	-	-	-	-
MUNICIPAL CENTER	-	-	-	-
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	500,000	-	-	-
FACILITY MAINTENANCE FUND TRANSFER/EXPENDITURES	-	-	-	-
POST EMPLOYMENT BENEFIT FUND TRANSFER/EXPENDITURES	-	-	-	-
PARKS AND RECREATION	-	-	-	-
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	\$ 500,000	\$ 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	-	-	-	-
FINANCE	-	-	-	-
CITY RECORDER	-	-	-	-
LEGAL	-	-	-	-
TECHNOLOGY	-	-	-	-
GIS	-	-	-	-
HUMAN RESOURCES	-	-	-	-
COMMUNITY RELATIONS	-	-	-	-
PLANNING	-	-	-	-
CODES	-	-	-	-
MUNICIPAL CENTER	-	-	-	-
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	-	-	-	-
STREET REPAIRS	-	-	-	-
DEBT SERVICE	-	-	3,178,890	-
CAPITAL OUTLAY - CAPITAL PROJECTS FUND	-	-	-	36,330,000
FUEL FUND TRANSFER/EXPENDITURES	480,000	-	-	-
HEALTH INSURANCE AND WORKER'S COMPENSATION	-	5,691,400	-	-
WATER AND SEWER FUND TRANSFER/EXPENDITURES	-	-	-	-
EMERGENCY COMMUNICATIONS DISTRICT	-	-	-	-
TOTALS	\$ 480,000	\$ 5,691,400	\$ 3,178,890	\$ 36,330,000

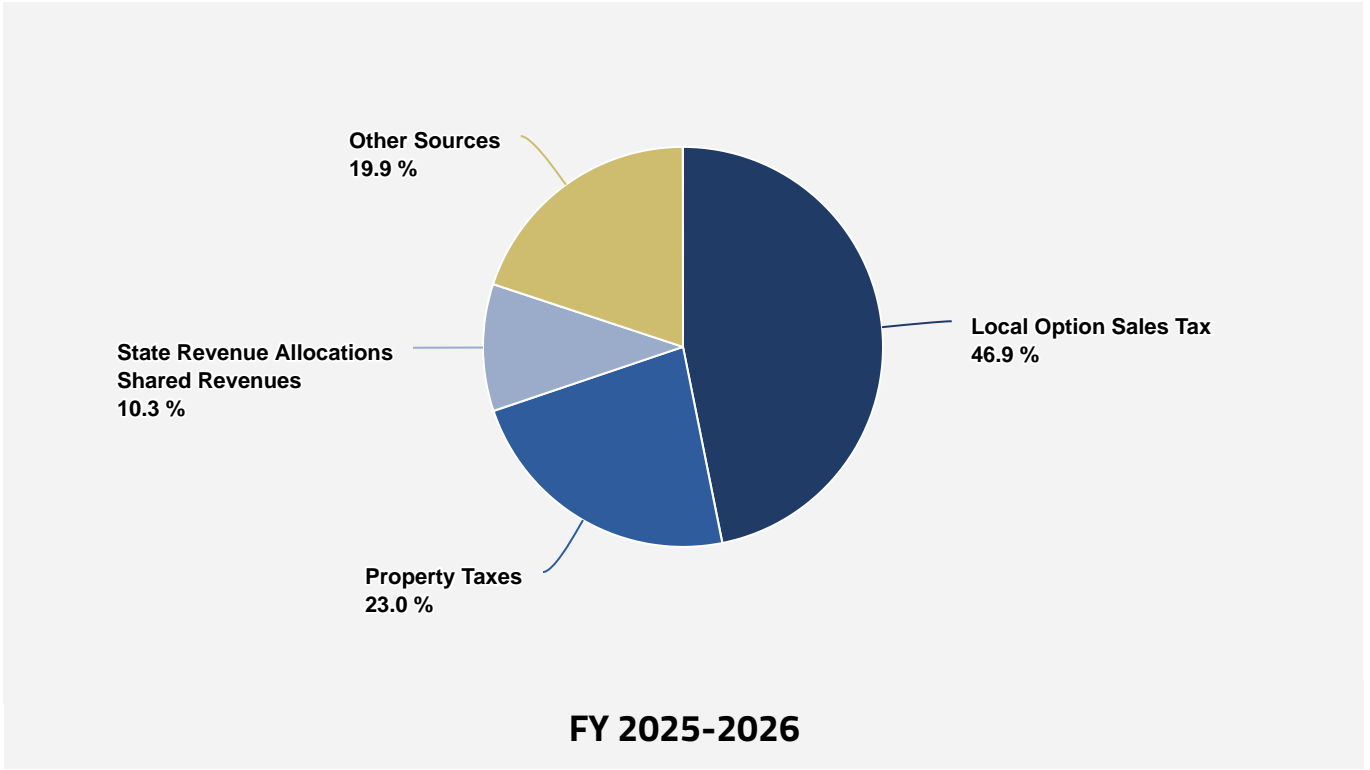
Summary - All Funds

Total Expenditures by Fund and Department

Activity/Department	Water/Sewer Fund	Emergency Communication District	Totals
CITY COMMISSION	\$ -	\$ -	\$ 230,656
COURT	-	-	48,100
CITY MANAGER	-	-	613,694
FINANCE	-	-	1,854,085
CITY RECORDER	-	-	204,668
LEGAL	-	-	409,784
TECHNOLOGY	-	-	4,174,719
GIS	-	-	471,643
HUMAN RESOURCES	-	-	833,675
COMMUNITY RELATIONS	-	-	493,029
PLANNING	-	-	749,439
CODES	-	-	1,160,861
MUNICIPAL CENTER	-	-	552,650
INSURANCE OTHER BENEFITS	-	-	1,174,322
POLICE	-	-	12,900,259
POLICE HEADQUARTERS	-	-	658,970
FIRE AND RESCUE/SAFETY CENTER	-	-	14,168,533
PUBLIC WORKS	-	-	4,953,237
STORM DRAINAGE	-	-	3,000
STREET LIGHTING	-	-	224,350
TRAFFIC SIGNALIZATION	-	-	513,638
SERVICE CENTER	-	-	633,727
ENGINEERING	-	-	1,403,864
PUBLIC HEALTH	-	-	128,810
PUBLIC LIBRARY	-	-	3,581,887
EDUCATION	-	-	244,400
ECONOMIC DEVELOPMENT	-	-	20,000
HISTORIC SITES COOL SPRINGS	-	-	71,540
HISTORIC SITES RAVENSWOOD	-	-	159,206
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	-	-	500,000
FACILITY MAINTENANCE FUND TRANSFER/EXPENDITURES	-	-	1,883,000
POST EMPLOYMENT BENEFIT FUND TRANSFER/EXPENDITURES	-	-	50,000
PARKS AND RECREATION	-	-	3,364,758
STREET REPAIRS	-	-	1,900,000
DEBT SERVICE	-	-	3,178,890
CAPITAL OUTLAY - CAPITAL PROJECTS FUND	-	-	36,330,000
FUEL FUND TRANSFER/EXPENDITURES	-	-	480,000
HEALTH INSURANCE AND WORKER'S COMPENSATION	-	-	5,691,400
WATER AND SEWER FUND TRANSFER/EXPENDITURES	22,037,294	-	22,037,294
EMERGENCY COMMUNICATIONS DISTRICT	-	1,922,605	1,922,605
TOTALS	\$ 22,037,294	\$ 1,922,605	\$ 133,703,693

*Note: Total of all funds includes interfund transfers

Summary - General Fund
Revenues by Source



	2024-2025 Amount	BUDGET %	2025-2026 Amount	BUDGET %
REVENUES:				
Local Option Sales Tax	\$ 25,000,000	45.76%	\$ 26,850,000	46.86%
Property Taxes	13,153,000	24.08%	13,153,000	22.95%
State Revenue Allocations Shared Revenues	5,526,000	10.12%	5,889,000	10.28%
Other Sources	10,950,650	20.05%	11,410,400	19.91%
TOTAL REVENUES	\$ 54,629,650	100.00%	\$ 57,302,400	100.00%

Summary - General Fund Revenues

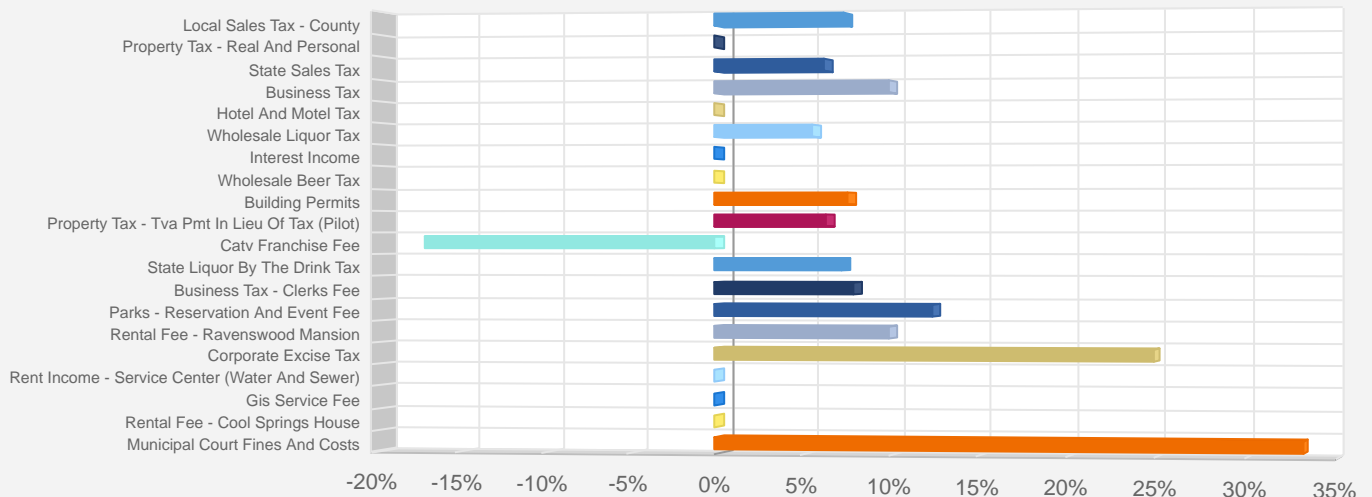
	FY 2024 Actual	FY 2025 Budget	FY 2025 YTD	FY 2026 Budget
Licenses and Permits				
Building and Related Permits	\$ 1,140,779	\$ 852,500	\$ 579,873	\$ 897,500
General and Special Privilege License	7,927	7,500	6,856	7,500
Other City Permits	6,459	5,150	1,776	5,150
Alcoholic Beverage Licenses	2,500	1,750	500	1,750
Total Licenses and Permits	1,157,665	866,900	589,005	911,900
Fines, Forfeitures and Penalties				
City Court Revenue	137,275	105,000	82,221	135,000
Penalties	150	50	-	50
Forfeitures	3,745	-	-	-
Total Fines, Forfeitures and Penalties	141,170	105,050	82,221	135,050
Charges for Services				
Culture/Recreation-Charges for Services	646,195	657,000	417,328	709,500
General Government-Charges for Services	440,177	368,250	140,260	386,500
Public Safety-Charges for Services	2,665	3,000	845	2,000
Total Charges for Services	1,089,037	1,028,250	558,434	1,098,000
Intergovernmental				
State Revenue Allocations Shared Revenues	6,504,447	5,526,000	2,620,646	5,889,000
Federal Payments in Lieu of Taxes	556,050	470,000	137,807	500,000
Grants or Contracts - Local Governments	86,735	84,450	81,242	84,450
State Grants	77,546	-	57,600	10,000
Total Intergovernmental	7,224,778	6,080,450	2,897,294	6,483,450
Other Revenues				
Interest Earnings	2,780,140	750,000	1,430,556	750,000
Rents and Royalties	275,229	321,000	275,516	321,000
Miscellaneous Revenues	147,834	30,000	9,877	30,000
Other Financing Sources	87,338	25,000	13,135	25,000
Investment Income	25,195	-	-	-
Other Financing Sources-SBITA Financing	486,974	-	-	-
Other Financing Sources-Transfers In	257,299	-	-	-
Total Other Revenues	4,060,011	1,126,000	1,729,084	1,126,000
Local Taxes				
Local Option Sales Tax	33,882,482	25,000,000	17,105,798	26,850,000
Property Taxes	12,807,903	13,153,000	13,026,952	13,153,000
Busines Taxes	3,233,083	2,500,000	361,183	2,750,000
Wholesale Alcohol Beverage Taxes	2,906,270	2,525,000	1,203,948	2,625,000
Room Occupancy Tax	2,069,634	1,800,000	820,291	1,800,000
Franchise Tax	440,538	445,000	126,404	370,000
Total Local Taxes	55,339,908	45,423,000	32,644,575	47,548,000
GRAND TOTAL	\$ 69,012,569	\$ 54,629,650	\$ 38,500,613	\$ 57,302,400

Summary - General Fund

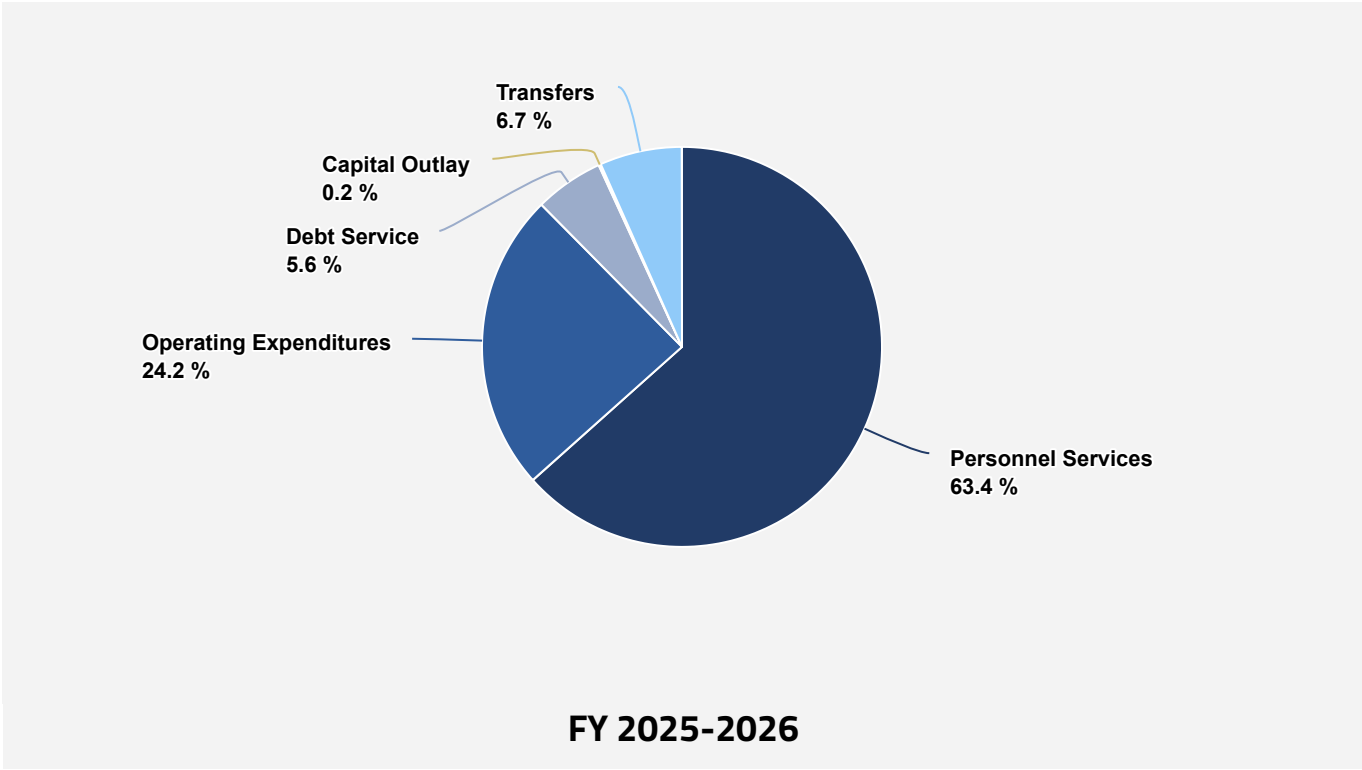
Revenue Sources over \$100,000, Changes from Prior Year

	Budget FY 2025	Budget FY 2026	Change	
			Dollar	Percentage
1 Local Sales Tax - County	\$ 25,000,000	\$ 26,850,000	\$ 1,850,000	7.40%
2 Property Tax - Real And Personal	\$ 13,050,000	\$ 13,050,000	\$ -	0.00%
3 State Sales Tax	\$ 4,800,000	\$ 5,100,000	\$ 300,000	6.30%
4 Business Tax	\$ 2,500,000	\$ 2,750,000	\$ 250,000	10.00%
5 Hotel And Motel Tax	\$ 1,800,000	\$ 1,800,000	\$ -	0.00%
6 Wholesale Liquor Tax	\$ 1,800,000	\$ 1,900,000	\$ 100,000	5.60%
7 Interest Income	\$ 750,000	\$ 750,000	\$ -	0.00%
8 Wholesale Beer Tax	\$ 725,000	\$ 725,000	\$ -	0.00%
9 Building Permits	\$ 650,000	\$ 700,000	\$ 50,000	7.70%
10 Property Tax - Tva Pmt In Lieu Of Tax (Pilot)	\$ 470,000	\$ 500,000	\$ 30,000	6.40%
11 Catv Franchise Fee	\$ 445,000	\$ 370,000	\$ (75,000)	-16.90%
12 State Liquor By The Drink Tax	\$ 275,000	\$ 295,000	\$ 20,000	7.30%
13 Business Tax - Clerks Fee	\$ 250,000	\$ 270,000	\$ 20,000	8.00%
14 Parks - Reservation And Event Fee	\$ 200,000	\$ 225,000	\$ 25,000	12.50%
15 Rental Fee - Ravenswood Mansion	\$ 200,000	\$ 220,000	\$ 20,000	10.00%
16 Corporate Excise Tax	\$ 160,000	\$ 200,000	\$ 40,000	25.00%
17 Rent Income - Service Center (Water And Sewer)	\$ 140,000	\$ 140,000	\$ -	0.00%
18 Gis Service Fee	\$ 100,000	\$ 100,000	\$ -	0.00%
19 Rental Fee - Cool Springs House	\$ 100,000	\$ 100,000	\$ -	0.00%
20 Municipal Court Fines And Costs	\$ 75,000	\$ 100,000	\$ 25,000	33.30%
Net Change	53,490,000	56,145,000	\$ 2,655,000	5.00%
Remaining Sources	1,139,650	1,157,400	\$ 17,750	1.60%
TOTAL CHANGE	\$ 54,629,650	\$ 57,302,400	\$ 2,672,750	4.90%

Percent Change from Prior Year

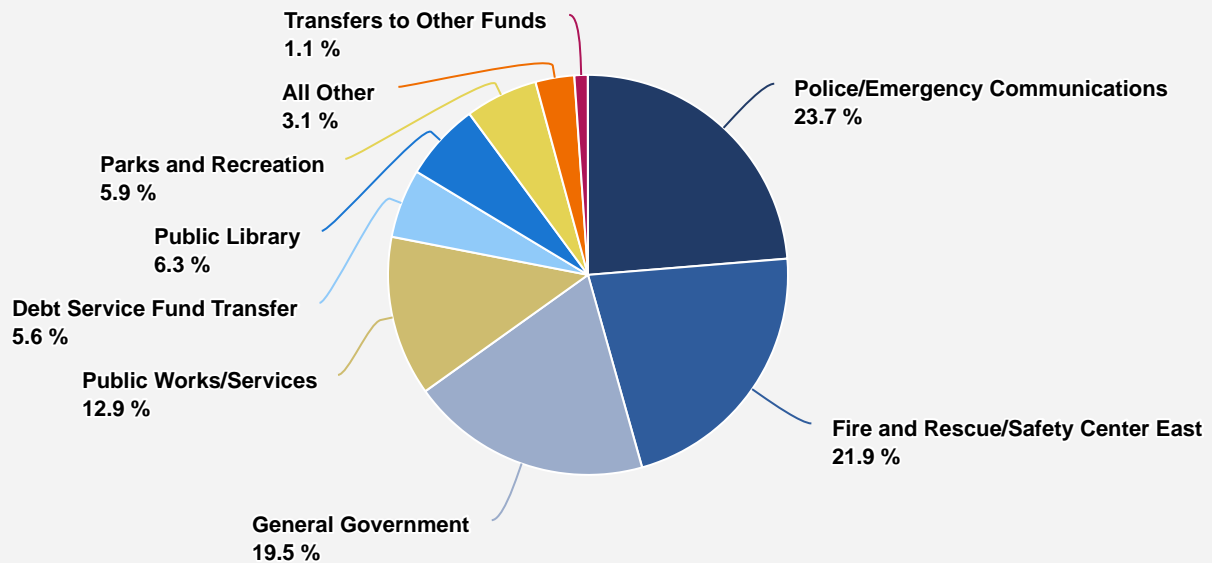


Summary - General Fund
Expenditures by Category



	2024-25	BUDGET	2025-26	BUDGET	CHANGE	
	Amount	%	Amount	%	Dollars	%
Personnel Services	\$ 34,891,065	63.90%	\$ 36,295,739	63.40%	\$ 1,404,674	4.00%
Operating Expenditures	\$ 12,709,310	23.30%	\$ 13,846,065	24.20%	\$ 1,136,755	8.90%
Debt Service	\$ 3,195,000	5.80%	\$ 3,195,000	5.60%	\$ -	0.00%
Capital Outlay	\$ 173,000	0.30%	\$ 92,700	0.20%	\$ (80,300)	-46.40%
Transfers	\$ 3,651,000	6.70%	\$ 3,815,000	6.70%	\$ 164,000	4.50%
TOTAL EXPENDITURES	\$ 54,619,375	100.00%	\$ 57,244,504	100.00%	\$ 2,625,129	4.80%

Summary - General Fund Expenditures by Department



FY 2025 - 2026

	2024-25 Amount	BUDGET %	2025-26 Amount	BUDGET %
Police/Emergency Communications	13,031,900	23.86%	13,572,229	23.71%
Fire and Rescue/Safety Center East	12,298,405	22.52%	12,558,533	21.94%
General Government	10,133,525	18.55%	11,146,003	19.47%
Public Works/Services	7,146,025	13.08%	7,406,816	12.94%
Debt Service Fund Transfer	3,195,000	5.85%	3,195,000	5.58%
Public Library	3,331,515	6.10%	3,581,887	6.26%
Parks and Recreation	3,216,890	5.89%	3,364,758	5.88%
All Other	1,721,115	3.15%	1,799,278	3.14%
Transfers to Other Funds	545,000	1.00%	620,000	1.08%
TOTAL EXPENDITURES	\$ 54,619,375	100%	\$ 57,244,504	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, and Municipal Center.

Public Works/Services includes Public Works, Storm Drainage, Street Lighting, Traffic Signalization, Service Center, and Engineering

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 2025	Budget FY 2026	Increase/ - Decrease	Percent Change
CITY COMMISSION	229,455	230,656	1,201	0.50%
COURT	45,100	48,100	3,000	6.70%
CITY MANAGER	581,860	613,694	31,834	5.50%
ELECTIONS	55,000	-	(55,000)	-100.00%
FINANCE	1,458,750	1,854,085	395,335	27.10%
CITY RECORDER	194,800	204,668	9,868	5.10%
LEGAL	373,245	409,784	36,539	9.80%
TECHNOLOGY	3,038,040	3,523,719	485,679	16.00%
GIS	486,860	471,643	(15,217)	-3.10%
HUMAN RESOURCES	827,825	833,675	5,850	0.70%
COMMUNITY RELATIONS	459,475	493,029	33,554	7.30%
PLANNING	726,235	749,439	23,204	3.20%
CODES	1,111,445	1,160,861	49,416	4.40%
MUNICIPAL CENTER	545,435	552,650	7,215	1.30%
INSURANCE OTHER BENEFITS	1,110,650	1,174,322	63,672	5.70%
POLICE	11,917,295	12,380,259	462,964	3.90%
POLICE HEADQUARTERS	581,605	658,970	77,365	13.30%
FIRE AND RESCUE	12,190,920	12,446,803	255,883	2.10%
BRENTWOOD SAFETY CENTER EAST	107,485	111,730	4,245	3.90%
PUBLIC WORKS	4,536,295	4,628,237	91,942	2.00%
STORM DRAINAGE	51,500	3,000	(48,500)	-94.20%
STREET LIGHTING	216,965	224,350	7,385	3.40%
TRAFFIC SIGNALIZATION	520,325	513,638	(6,687)	-1.30%
SERVICE CENTER	600,380	633,727	33,347	5.60%
ENGINEERING	1,220,560	1,403,864	183,304	15.00%
PUBLIC HEALTH	123,500	128,810	5,310	4.30%
PARKS AND RECREATION	3,216,890	3,364,758	147,868	4.60%
PUBLIC LIBRARY	3,331,515	3,581,887	250,372	7.50%
EDUCATION	244,400	244,400	-	0.00%
ECONOMIC DEVELOPMENT	20,000	20,000	-	0.00%
HISTORIC SITES COOL SPRINGS	66,775	71,540	4,765	7.10%
HISTORIC SITES RAVENSWOOD	154,790	159,206	4,416	2.90%
HISTORIC SITES BOILING SPRING ACADEMY	1,000	1,000	-	0.00%
OPERATING TFER TO FACILITIES MAINTENANCE FUND	495,000	570,000	75,000	15.20%
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 POST EMPLOYMENT BENEFIT FUND	50,000	50,000	-	0.00%
Total Expenditures and Other Uses	\$ 54,619,375	\$ 57,244,504	\$ 2,625,129	4.80%

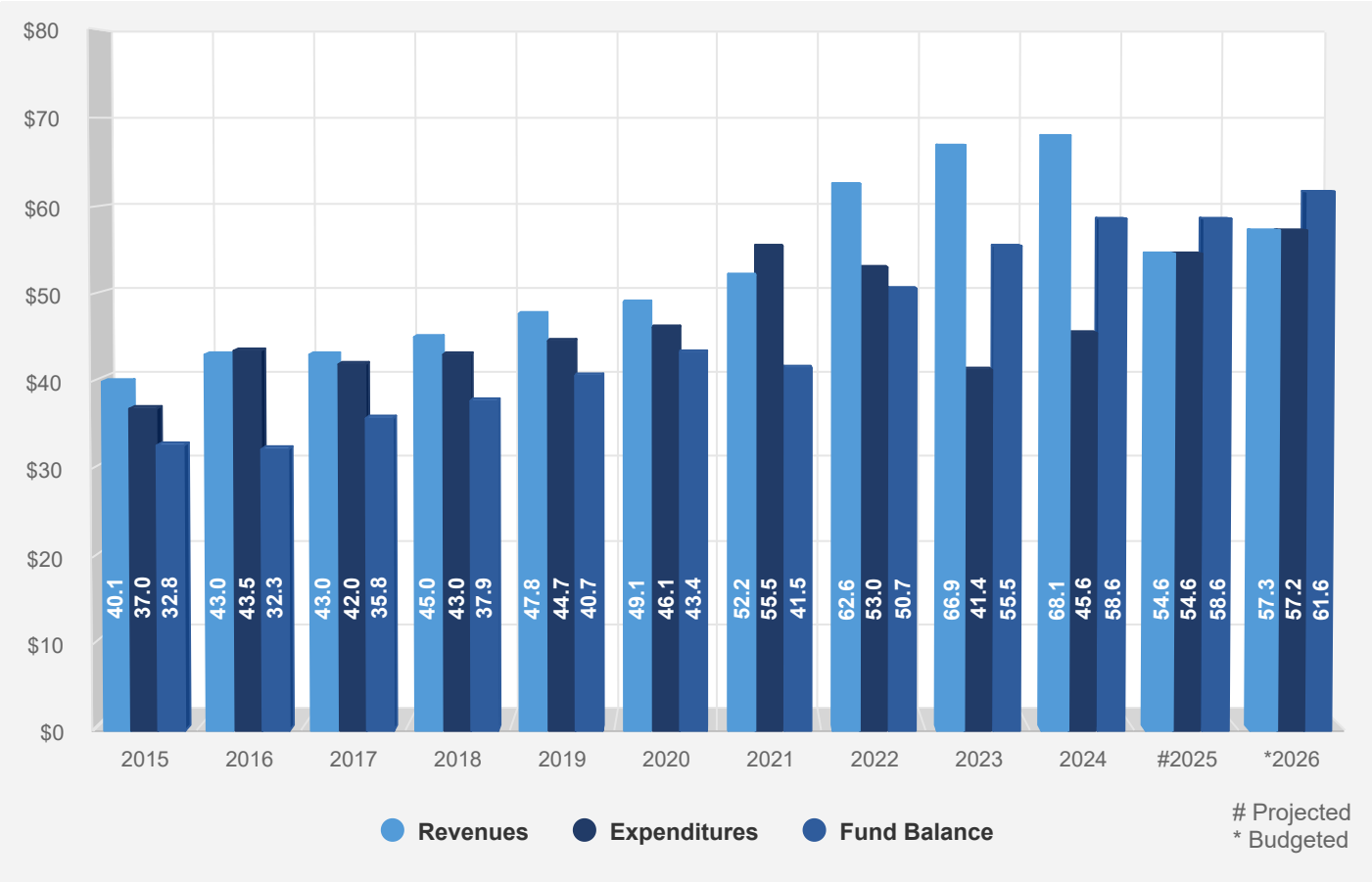
Summary - General Fund

Capital Outlay - Expenditures by Activity

Activity	Account #	Description	Cost	Total
Information/Tech	41640-88930	1 - Equip. Repl. Fund Contribution	815,000	
Information/Tech	41640-89550	SQL Service Licenses	30,000	845,000
Police Department	42100-88930	1 - Equip. Repl. Fund Contribution	790,000	790,000
Fire Department	42200-88930	1 - Equip. Repl. Fund Contribution	565,000	
Fire Department	42200-89530	Rapid Intervention Team (RIT) Packs	10,000	
Fire Department	42200-89530	Airbag Replacements	18,000	
Fire Department	42200-89530	Fire House Replacements	19,100	
Fire Department	42200-89530	Battery Powered Fans	10,600	622,700
Public Works	43120-88930	1 - Equip. Repl. Fund Contribution	420,000	
Public Works	43120-82640	Street Resurfacing	900,000	1,320,000
Traffic Signalization	43165-88930	1 - Equip. Repl. Fund Contribution	25,000	25,000
Parks & Recreation	44400-88930	1 - Equip. Repl. Fund Contribution	47,000	
Parks & Recreation	44400-89530	1 - Bobcat Attachment	5,000	52,000
Transfer to FMF	52000-88085	Miscellaneous Facility Maintenance	570,000	570,000
Total			4,224,700	4,224,700

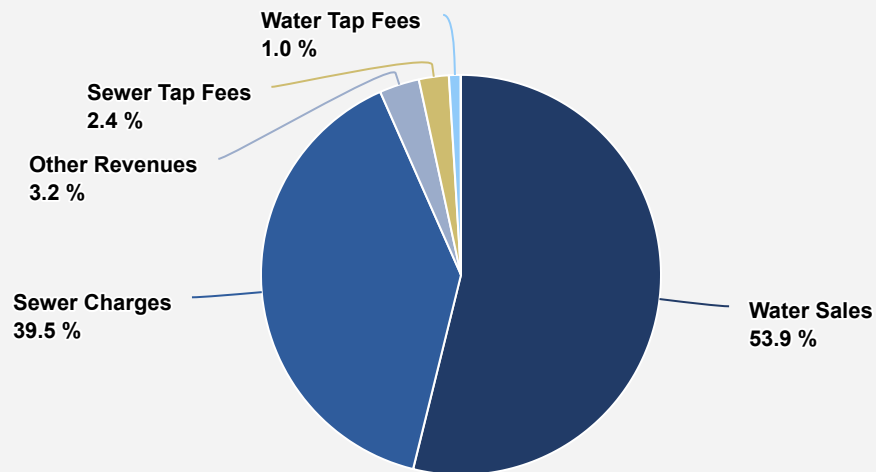
Summary - General Fund

Revenues, Expenditures, and Unassigned Fund Balances



Summary - Water & Sewer Fund

Operating Revenues

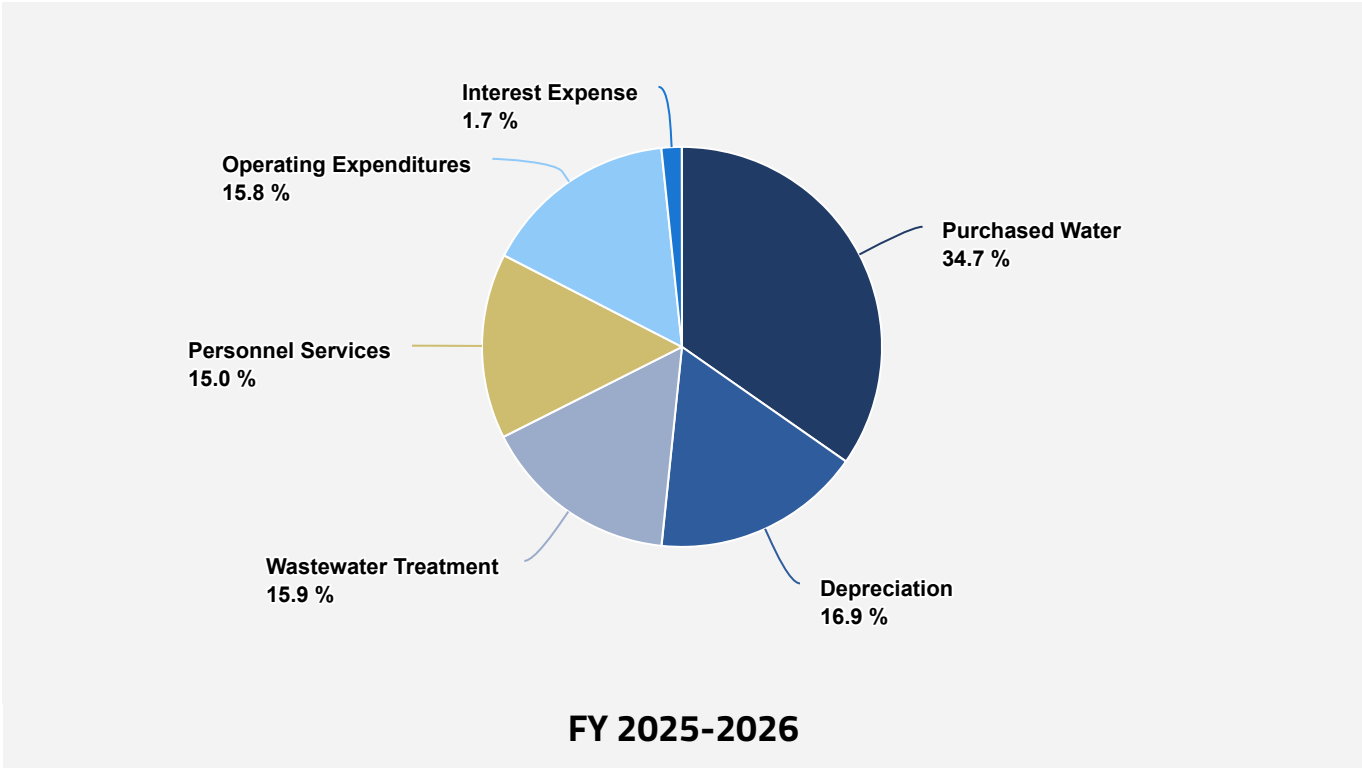


FY 2025-2026

	2024-25 Amount	BUDGET %	2025-26 Amount	BUDGET %	CHANGE	
					Dollars	%
Water Sales	\$ 11,987,055	54.50%	\$ 12,286,735	53.90%	\$ 299,680	2.50%
Sewer Charges	\$ 8,802,530	40.00%	\$ 9,020,885	39.50%	\$ 218,355	2.50%
Other Revenues	\$ 781,500	3.60%	\$ 736,650	3.20%	\$ (44,850)	-5.70%
Sewer Tap Fees	\$ 250,000	1.10%	\$ 550,000	2.40%	\$ 300,000	120.00%
Water Tap Fees	\$ 175,000	0.80%	\$ 220,000	1.00%	\$ 45,000	25.70%
	\$ 21,996,085	100%	\$ 22,814,270	100%	\$ 818,185	3.70%

Summary - Water & Sewer Fund

Operating Expenses

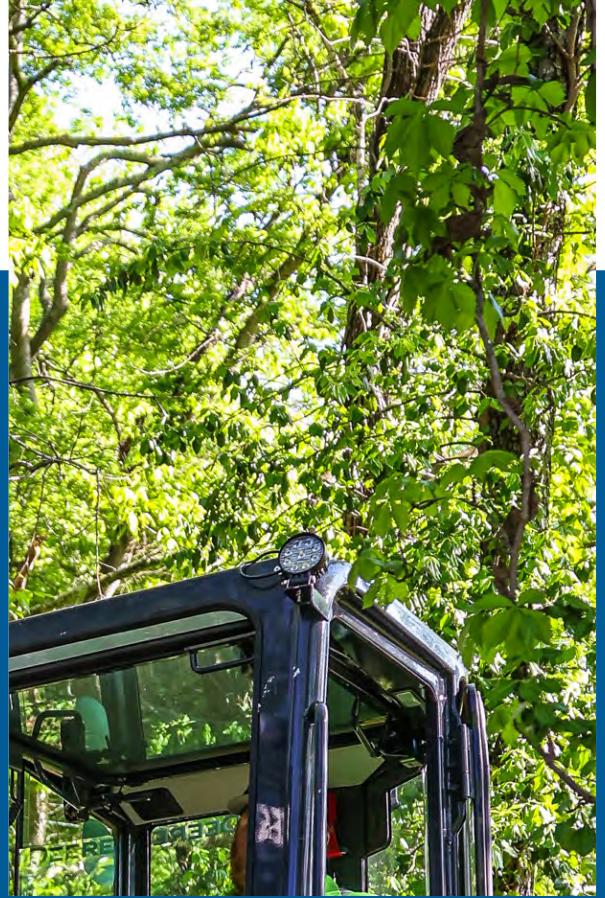


	2024-25		BUDGET	2025-26		BUDGET	CHANGE	
	Amount			Amount			Dollars	%
Purchased Water	\$	7,250,000	34.30%	\$	7,650,000	34.70%	\$ 400,000	5.50%
Depreciation		3,732,000	17.60%		3,732,000	16.90%	\$ -	0.00%
Wastewater Treatment		3,440,000	16.30%		3,510,000	15.90%	\$ 70,000	2.00%
Personnel Services		3,246,225	15.30%		3,304,984	15.00%	\$ 58,759	1.80%
Operating Expenditures		3,063,045	14.50%		3,476,275	15.80%	\$ 413,230	13.50%
Interest Expense		424,710	2.00%		364,035	1.70%	\$ (60,675)	-14.30%
TOTAL OPERATING EXPENSES	\$	21,155,980	100.00%	\$	22,037,294	100.00%	\$ 881,314	4.20%



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Capital Improvements 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 50+ 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 2026 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 2026-2030 Capital Improvements Program is an ambitious plan that calls for the investment of in **\$208.41 million** in City, State, Federal, and private funds to upgrade and expand the City’s infrastructure in the major program areas of transportation, utilities, general facilities and equipment, parks and recreation, 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 **\$9.50 million** of the \$208.41 million program (4.56%) is dependent upon utilization of inter-governmental revenues (state, federal, and county), targeted mostly to annual street repaving, development of Windy Hill Park, pedestrian crossing and traffic signal upgrades, and utility infrastructure upgrades and replacement.

The net local investment of **\$198.91 million** over five-years will require a significant funding commitment, including direct support of almost **\$161.06 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 Fund, and Facilities Maintenance Fund. 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 expenses from its annual operating budget, accumulated net position, 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 **\$37.85 million**, including \$22.9 million proposed in FY 2026 for the second sewer equalization tank and \$5.0 million for the Parks Operations component of the Crockett Park Racquet Facility, \$5.0 million in FY 2028 for the Split Log Road Phase 3A widening project, and \$5.0 million in FY 2030 for Split Log Road Phase 3B.

Total costs in the major program areas over the next five years (FY 2026-2030) are summarized below:

General Facilities and Equipment	\$	22,646,000	12.52%
Technology		5,410,000	2.99%
Transportation		83,195,000	46.00%
Storm Drainage		6,225,000	3.44%
Parks and Recreation		23,298,000	12.88%
Utilities		40,095,000	22.17%
TOTAL	\$	180,869,000	100.00%

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 be complete by the late summer of 2025. The planning of a new Parks Department office facility within Crockett Park is pending a final decision on the proposed indoor racquet facility. 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 \$12.9 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 **Technology** program emphasizes the replacement and upgrade of computer hardware and software and other state of the art equipment that allows our employees to continue to deliver services in a responsive, cost-effective manner. Approximately \$4.0 million is allocated for computer equipment and hardware upgrades and replacements over five years. Replacement funding (\$2.85 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 \$450,000 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.

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 five significant road widening projects. These projects are Ragsdale Road widening from the Glenellen subdivision west to Split Log Road (\$12.7 million), Split Log Road Phase 3A from Sam Donald Road to Sunset Road (\$19 million), Split Log Road Phase 3B from east of Pleasant Hill Road to Sam Donald, Old Smyrna Road from the Harlan subdivision west to Jones Parkway (\$10.2 million), and initial phases of widening of Sunset Road from Ragsdale Road east to the city limits at Waller Road (\$7.1 million). This latter project is programmed to begin in the last years of the five-year plan and will have additional costs beyond the 2030 end of this plan. The plan also provides funding of \$15.7 million currently projected as the City's share of costs associated with the City of Franklin managed project to extend McEwen Drive east of Wilson Pike through the Taramore subdivision.

The City will maintain a significant commitment to street resurfacing over the five-year period in the total amount of \$15.8 million. The FY 2026 proposed resurfacing funding level is \$3.0 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 **Storm Drainage** program reflects a continued emphasis to dedicate funding (\$1.5 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. These projects, which will first require preliminary design studies to determine feasibility, may include retrofits to Maryland Way Park and the storm system leading to it from Williamsburg Circle, creation of a larger retention pond south of the Maryland Farms YMCA, and improvements to the storm system along the south side of Peach Court. If the preliminary design studies indicate cost-feasible solutions are available, full design and construction will follow.

The **Parks and Recreation** program over the next five years reflects funding (\$2.6 million) for completion of Windy Hill Park on Old Smyrna Road. Construction is expected to be complete in early fall 2025. The proposed indoor racquet facility at Crockett Park remains a potential significant investment within the five-year plan. Funding for the remainder of the design services contract and the beginning of construction is provided in FY 2026. The five-year plan also continues a significant funding commitment (\$1.8 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 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) in Tower Park. The five-year plan provides for a \$9.8 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 (\$7.4 million) in the replacement of aging water system infrastructure.

The accelerated schedule and significant cost of the second equalization tank, coupled with the programmed investment in water system capacity and replacement projects, necessitated a water and sewer rate study that was conducted in late CY 2024. The study showed a 2.5% rate increase is needed in 2026 (in addition to the 2.5% increase already proposed), followed by 5% increases annually through 2030.

While the heaviest phase of sewer rehabilitation work was completed several years ago, an annual commitment to continue rehabilitation efforts is required, with \$3.2 million provided over the five-year plan.

Capital Improvements

Major Improvement Projects (FY 2025 - 2026, Greater than \$500,000)

General Facilities and Equipment

Equipment and Vehicles	\$	2,859,000
Municipal Center	\$	1,210,000
Police Headquarters	\$	1,345,000

Parks and Recreation

Crockett Park	\$	9,975,000
Windy Hill Park	\$	2,645,000

Storm Drainage

Subdivision Drainage	\$	500,000
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Technology

Computer Equipment	\$	645,000
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Transportation

ADA Retrofits	\$	620,000
Bridges	\$	515,000
McEwen Drive	\$	1,700,000
Old Smyrna Road	\$	915,000
Ragsdale Road	\$	10,925,000
Split Log Ph 3A (Sam Donald/Waller)	\$	2,030,000
Street Resurfacing	\$	2,950,000
Traffic Signal Upgrades	\$	2,020,000

Utilities

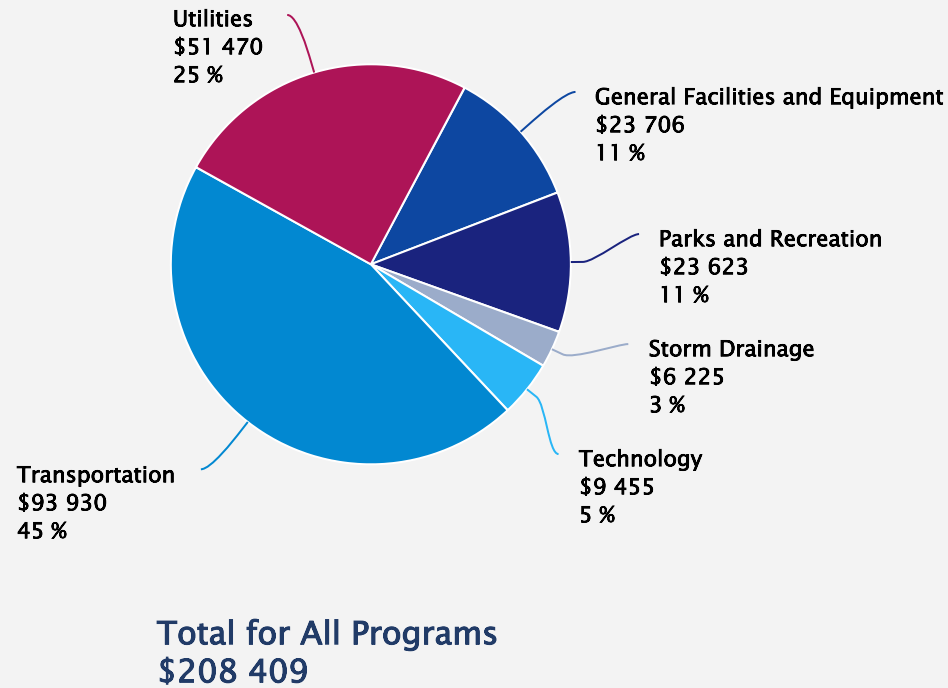
Building Improvements	\$	855,000
Miscellaneous Sewer System Improvements	\$	1,175,000
Miscellaneous Water System Improvements	\$	1,215,000
Sewer Rehabilitation Program	\$	2,030,000
Sewer System Capacity Improvements	\$	1,450,000
Water System Capacity Improvements	\$	4,575,000

ANNUAL OPERATING IMPACT - CAPITAL IMPROVEMENTS PROGRAM

FISCAL YEAR 2026 - 2030 (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	
	Municipal Center	-	(10)	-	(10)	
	Total - General Facilities and Equipment					70
Parks and Recreation	Crockett Park	805	270	390	1,465	
	Windy Hill Park	10	27	-	37	
	Total - Parks and Recreation					1,502
Technology	Computer Equipment	-	-	-	-	
	Warning Sirens	-	3	-	3	
	Total - Technology					3
Transportation	ADA Retrofits	-	-	-	-	
	McEwen Drive	-	10	-	10	
	Split Log Ph 3A (Sam Donald/Waller)	-	-	390	390	
	Split Log Ph 3B (E of Pleasant H./Sam Donald)	-	-	390	390	
	Total - Transportation					790
Utilities	Building Improvements	-	-	-	-	
	Miscellaneous Sewer Service Additions	-	15	-	15	
	Miscellaneous Water System Improvements	-	35	-	35	
	Sewer System Capacity Improvements	-	15	1,778	1,793	
	Total - Utilities					1,843
TOTALS - ALL PROGRAMS		\$ 815	\$ 385	\$ 3,008	\$ 4,208	\$ 4,208

Capital Improvements Program
Fiscal Year 2026 - 2030
Program Expenditures - Summary (000's)



Program	Projected FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total 5 Years 2026-2030
General Facilities and Equipment	6,875	5,959	7,115	3,075	2,190	5,367	23,706
Parks and Recreation	5,010	13,068	9,340	700	370	145	23,623
Storm Drainage	675	725	500	2,000	2,000	1,000	6,225
Technology	1,630	1,365	740	2,230	3,235	1,885	9,455
Transportation	9,227	22,470	20,635	22,270	14,440	14,115	93,930
Utilities	6,408	11,660	17,655	10,705	6,955	4,495	51,470
Grand Total	29,825	55,247	55,985	40,980	29,190	27,007	208,409

Capital Improvements Program
Fiscal Year 2026 - 2030
Sources of Funds - Summary (000's)

Source	Projected FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total 5 Years 2026-30
Bond Proceeds	-	5,000	-	2,850	2,150	5,000	15,000
Capital Projects Fund	10,662	27,457	11,005	2,525	775	150	41,912
ECD Fund	50	35	60	230	825	100	1,250
Equip. Replacement Fund	2,010	3,105	6,405	3,430	3,665	2,917	19,522
Facilities Maint. Fund	2,150	1,313	965	735	855	800	4,668
General Fund	800	900	11,150	11,755	10,430	11,530	45,765
General Fund - Unres. Balance	-	-	4,580	5,715	500	-	10,795
Intergovernmental Sources	6,060	3,392	-	-	-	-	3,392
Private Sources	165	1,025	150	-	-	-	1,175
Public Works Project Fund	1,000	500	2,000	1,000	1,000	-	4,500
Sewer Tap Fees	730	135	570	-	-	-	705
State Street Aid Fund	2,000	1,900	1,900	1,900	1,900	1,900	9,500
Water and NCG Tap Fees	236	4,575	-	300	2,950	1,950	9,775
Water and Sewer Fund	3,962	4,460	4,200	2,140	4,140	2,660	17,600
Water/Sewer Bond Proceeds	-	1,450	13,000	8,400	-	-	22,850
Grand Total	29,825	55,247	55,985	40,980	29,190	27,007	208,409

Capital Improvements Program
Fiscal Years 2026 - 2030
Summary - All Projects (000's)

		Projected FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total 5 Years 2026-2030
General Facilities and Equipment	Community Identity Features	20	125	15	15	15	15	185
	Community Planning	-	-	135	-	-	-	135
	Equipment and Vehicles	1,480	2,859	5,740	1,625	1,390	1,247	12,861
	Fire Stations	15	40	215	40	390	3,540	4,225
	Library	805	215	115	75	75	245	725
	Municipal Center	3,915	1,210	170	170	170	170	1,890
	Police Headquarters	275	1,345	75	75	75	75	1,645
	Safety Center East	50	25	100	25	25	25	200
	Service Center	315	140	550	1,050	50	50	1,840
	Total - General Facilities and Equipment	6,875	5,959	7,115	3,075	2,190	5,367	23,706
Parks and Recreation	Crockett Park	1,625	9,975	8,665	465	15	15	19,135
	Deerwood Arboretum	35	-	50	25	-	-	75
	Flagpole and Wikle	40	10	25	25	-	-	60
	Granny White Park	50	75	50	50	50	50	275
	Marcella Vivrette Smith Park	170	210	205	125	125	70	735
	Margaret Powell Park	5	-	-	-	70	-	70
	Maryland Way Park	15	-	-	-	-	-	0
	Owl Creek Park	85	55	60	-	100	-	215
	Primm Park	185	10	10	10	10	10	50
	River Park	40	38	-	-	-	-	38
	Tower Park	5	-	125	-	-	-	125
	Veterans Memorial	-	50	150	-	-	-	200
	Windy Hill Park	2,755	2,645	-	-	-	-	2,645
	Total - Parks and Recreation	5,010	13,068	9,340	700	370	145	23,623
Storm Drainage	Subdivision Drainage	675	500	250	250	250	250	1,500

Capital Improvements Program

Fiscal Years 2026 - 2030

Summary - All Projects (000's)

		Projected FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total 5 Years 2026-2030
Technology	Williamsburg Circle	-	75	250	1,500	-	-	1,825
	Wilson Pike Circle / Peach Court	-	75	-	-	250	750	1075
	YMCA Maryland Farms / Williamsburg Rd	-	75	-	250	1,500	-	1825
	Total - Storm Drainage	675	725	500	2,000	2,000	1,000	6,225
	Computer Equipment	930	645	615	805	1,285	660	4,010
	Emergency Communications Center	50	35	60	165	760	35	1,055
	Fiber Network	320	450	-	-	-	-	450
	Radio System	40	100	-	1,125	1,125	1,125	3475
	Software Systems	290	75	65	75	65	65	345
	Warning Sirens	-	60	-	60	-	-	120
	Total - Technology	1,630	1,365	740	2,230	3,235	1,885	9,455
Transportation	ADA Retrofits	185	620	100	100	100	50	970
	Bike and Pedestrian	175	175	250	250	250	250	1175
	Bridges	30	515	-	-	-	-	515
	Franklin Road - South	50	-	-	-	-	-	0
	McEwen Drive	80	1,700	8,000	6,000	-	-	15700
	Misc. Traffic Calming	-	150	70	70	70	70	430
	Murray Lane Median	80	150	-	-	-	-	150
	Murray Lane Roundabout	1,400	-	-	-	-	-	0
	Old Smyrna Road	30	915	3,445	4,175	1,670	-	10205
	Ragsdale Road	3,995	10,925	1,790	-	-	-	12715
	Split Log Ph 3A (Sam Donald/ Waller)	180	2,030	3,310	6,805	6,805	-	18950
	Split Log Ph 3B (E of Pleasant H./ Sam Donald)	-	-	175	1,275	500	5,000	6950
	Street Lighting	-	20	20	20	20	20	100

Capital Improvements Program
Fiscal Years 2026 - 2030
Summary - All Projects (000's)

		Projected FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total 5 Years 2026-2030
	Street Resurfacing	2,800	2,950	3,050	3,150	3,250	3,350	15750
	Sunset Ph 2 (Concord/Ragsdale)	-	100	-	-	-	-	100
	Sunset Ph 3 (Ragsdale/Waller)	-	-	300	300	1,650	4,850	7100
	Sunset-Ragsdale Realignment	-	200	-	-	-	-	200
	Traffic Signal Upgrades	222	2,020	125	125	125	125	2520
	Wilson Pike	-	-	-	-	-	400	400
	Total - Transportation	9,227	22,470	20,635	22,270	14,440	14,115	93,930
Utilities	Building Improvements	55	855	-	-	-	-	855
	Miscellaneous Sewer Service Additions	-	190	570	-	-	-	760
	Miscellaneous Sewer System Improvements	477	1,175	-	110	110	110	1505
	Miscellaneous Water System Improvements	265	1,215	-	110	110	-	1435
	Sewer Lift Station Rehabilitation	2,790	-	-	-	-	-	0
	Sewer Rehabilitation Program	180	2,030	285	285	285	285	3170
	Sewer System Capacity Improvements	730	1,450	16,600	8,400	-	-	26450
	Water System Annual Pipe Replacement Program	1,625	-	200	1,500	3,500	2,150	7350
	Water System Capacity Improvements	236	4,575	-	300	2,950	1,950	9775
	Water Tank Improvements	50	170	-	-	-	-	170
	Total - Utilities	6,408	11,660	17,655	10,705	6,955	4,495	51,470

Capital Improvements Program
Fiscal Years 2026 - 2030
General Facilities and Equipment - Summary (000's)

	Projected FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total 5 Years 2026-2030
Projects							
Community Identity Features	20	125	15	15	15	15	185
Community Planning	-	-	135	-	-	-	135
Equipment and Vehicles	1,480	2,859	5,740	1,625	1,390	1,247	12,861
Fire Stations	15	40	215	40	390	3,540	4,225
Library	805	215	115	75	75	245	725
Municipal Center	3,915	1,210	170	170	170	170	1,890
Police Headquarters	275	1,345	75	75	75	75	1,645
Safety Center East	50	25	100	25	25	25	200
Service Center	315	140	550	1,050	50	50	1,840
Grand Total	6,875	5,959	7,115	3,075	2,190	5,367	23,706

Source of Funds

Capital Projects Fund	4,720	2,519	500	-	-	-	3,019
Equip. Replacement Fund	960	2,435	5,740	1,625	1,390	1,247	12,437
Facilities Maint. Fund	1,195	665	475	435	435	605	2,615
General Fund	-	-	400	1,015	365	3,515	5,295
Private Sources	-	340	-	-	-	-	340
Grand Total	6,875	5,959	7,115	3,075	2,190	5,367	23,706

Capital Improvements Program
Fiscal Years 2026 - 2030
Technology Program - Summary (000's)

	Projected FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total 5 Years 2026-2030
Projects							
Computer Equipment	930	645	615	805	1,285	660	4,010
Emergency Communications Center	50	35	60	165	760	35	1,055
Fiber Network	320	450	-	-	-	-	450
Radio System	40	100	-	1,125	1,125	1,125	3,475
Software Systems	290	75	65	75	65	65	345
Warning Sirens	-	60	-	60	-	-	120
Grand Total	1,630	1,365	740	2,230	3,235	1,885	9,455
Source of Funds							
Capital Projects Fund	510	655	-	-	-	-	655
ECD Fund	50	35	60	230	825	100	1,250
Equip. Replacement Fund	1,050	670	665	1,805	2,275	1,670	7,085
General Fund	-	-	-	60	-	-	60
Water and Sewer Fund	20	5	15	135	135	115	405
Grand Total	1,630	1,365	740	2,230	3,235	1,885	9,455

Capital Improvements Program Fiscal Years 2026 - 2030 Transportation Program (000 s)

	Projected FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total 5 Years 2026-2030
Projects							
ADA Retrofits	185	620	100	100	100	50	970
Bike and Pedestrian	175	175	250	250	250	250	1,175
Bridges	30	515	-	-	-	-	515
Franklin Road - South	50	-	-	-	-	-	-
McEwen Drive	80	1,700	8,000	6,000	-	-	15,700
Misc. Traffic Calming	-	150	70	70	70	70	430
Murray Lane Median	80	150	-	-	-	-	150
Murray Lane Roundabout	1,400	-	-	-	-	-	-
Old Smyrna Road	30	915	3,445	4,175	1,670	-	10,205
Ragsdale Road	3,995	10,925	1,790	-	-	-	12,715
Split Log Ph 3A (Sam Donald/Waller)	180	2,030	3,310	6,805	6,805	-	18,950
Split Log Ph 3B (E of Pleasant H./Sam Donald)	-	-	175	1,275	500	5,000	6,950
Street Lighting	-	20	20	20	20	20	100
Street Resurfacing	2,800	2,950	3,050	3,150	3,250	3,350	15,750
Sunset Ph 2 (Concord/Ragsdale)	-	100	-	-	-	-	100
Sunset Ph 3 (Ragsdale/Waller)	-	-	300	300	1,650	4,850	7,100
Sunset-Ragsdale Realignment	-	200	-	-	-	-	200
Traffic Signal Upgrades	222	2,020	125	125	125	125	2,520
Wilson Pike	-	-	-	-	-	400	400
Grand Total	9,227	22,470	20,635	22,270	14,440	14,115	93,930

Capital Improvements Program
Fiscal Years 2026 - 2030
Transportation Program (000 s)

	Projected FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total 5 Years 2026-2030
Source of Funds							
Bond Proceeds	-	-	-	2,850	2,150	5,000	10,000
Capital Projects Fund	3,787	16,088	4,605	2,525	775	150	24,143
Facilities Maint. Fund	50	50	50	50	50	50	250
General Fund	800	900	9,500	8,230	8,065	7,015	33,710
General Fund - Unres. Balance	-	-	2,580	5,715	500	-	8,795
Intergovernmental Sources	1,425	2,402	-	-	-	-	2,402
Private Sources	165	630	-	-	-	-	630
Public Works Project Fund	1,000	500	2,000	1,000	1,000	-	4,500
State Street Aid Fund	2,000	1,900	1,900	1,900	1,900	1,900	9,500
Grand Total	9,227	22,470	20,635	22,270	14,440	14,115	93,930

Capital Improvements Program
Fiscal Years 2026 - 2030
Storm Drainage Program - Summary (000's)

	Projected FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total 5 Years 2026-2030
Projects							
Subdivision Drainage	675	500	250	250	250	250	1,500
Williamsburg Circle	-	75	250	1,500	-	-	1,825
Wilson Pike Circle / Peach Court	-	75	-	-	250	750	1,075
YMCA Maryland Farms / Williamsburg Rd	-	75	-	250	1,500	-	1,825
Grand Total	675	725	500	2,000	2,000	1,000	6,225
Source of Funds							
Capital Projects Fund	-	725	-	-	-	-	725
General Fund	-	-	500	2,000	2,000	1,000	5,500
Intergovernmental Sources	675	-	-	-	-	-	-
Grand Total	675	725	500	2,000	2,000	1,000	6,225

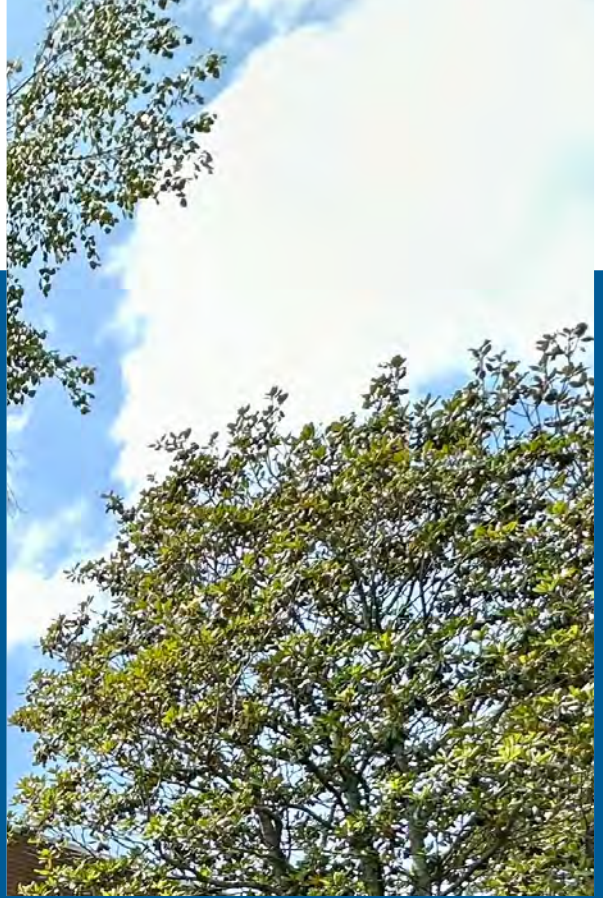
Capital Improvements Program
Fiscal Years 2026 - 2030
Parks and Recreation Program - Summary (000's)

	Projected FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total 5 Years 2026-2030
Projects							
Crockett Park	1,625	9,975	8,665	465	15	15	19,135
Deerwood Arboretum	35	-	50	25	-	-	75
Flagpole and Wikle	40	10	25	25	-	-	60
Granny White Park	50	75	50	50	50	50	275
Marcella Vivrette Smith Park	170	210	205	125	125	70	735
Margaret Powell Park	5	-	-	-	70	-	70
Maryland Way Park	15	-	-	-	-	-	-
Owl Creek Park	85	55	60	-	100	-	215
Primm Park	185	10	10	10	10	10	50
River Park	40	38	-	-	-	-	38
Tower Park	5	-	125	-	-	-	125
Veterans Memorial	-	50	150	-	-	-	200
Windy Hill Park	2,755	2,645	-	-	-	-	2,645
Grand Total	5,010	13,068	9,340	700	370	145	23,623
Source of Funds							
Bond Proceeds	-	5,000	-	-	-	-	5,000
Capital Projects Fund	1,645	7,470	5,900	-	-	-	13,370
Facilities Maint. Fund	905	598	440	250	370	145	1,803
General Fund	-	-	750	450	-	-	1,200
General Fund - Unres. Balance	-	-	2,000	-	-	-	2,000
Intergovernmental Sources	2,460	-	-	-	-	-	-
Private Sources	-	-	150	-	-	-	150
Water and Sewer Fund	-	-	100	-	-	-	100
Grand Total	5,010	13,068	9,340	700	370	145	23,623

Capital Improvements Program
Fiscal Year 2026 - 2030
Utilities Program- Summary (000's)

	Projected FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total 5 Years 2026-2030
Projects							
Building Improvements	55	855	-	-	-	-	855
Miscellaneous Sewer Service Additions	-	190	570	-	-	-	760
Miscellaneous Sewer System Improvements	477	1,175	-	110	110	110	1,505
Miscellaneous Water System Improvements	265	1,215	-	110	110	-	1,435
Sewer Lift Station Rehabilitation	2,790	-	-	-	-	-	-
Sewer Rehabilitation Program	180	2,030	285	285	285	285	3,170
Sewer System Capacity Improvements	730	1,450	16,600	8,400	-	-	26,450
Water System Annual Pipe Replacement Program	1,625	-	200	1,500	3,500	2,150	7,350
Water System Capacity Improvements	236	4,575	-	300	2,950	1,950	9,775
Water Tank Improvements	50	170	-	-	-	-	170
Grand Total	6,408	11,660	17,655	10,705	6,955	4,495	51,470
Source of Funds							
Intergovernmental Sources	1,500	990	-	-	-	-	990
Private Sources	-	55	-	-	-	-	55
Sewer Tap Fees	730	135	570	-	-	-	705
Water and NCG Tap Fees	236	4,575	-	300	2,950	1,950	9,775
Water and Sewer Fund	3,942	4,455	4,085	2,005	4,005	2,545	17,095
Water/Sewer Bond Proceeds	-	1,450	13,000	8,400	-	-	22,850
Grand Total	6,408	11,660	17,655	10,705	6,955	4,495	51,470

General Fund





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General Fund Revenue

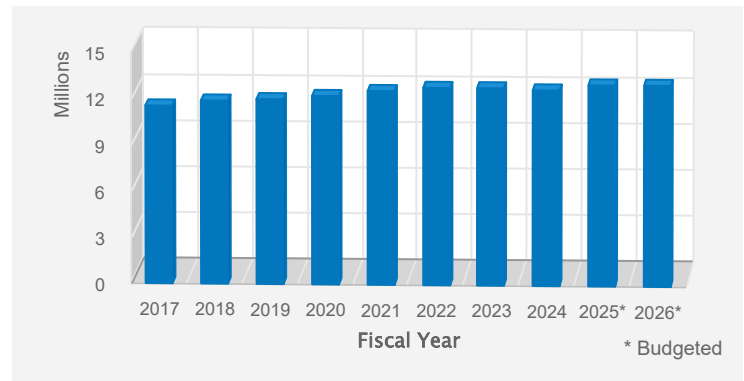


General Fund Revenue

TAXES

REAL AND PERSONAL PROPERTY TAX

The property tax rate in FY 2025 was \$0.29, which will change once the Williamson County Property Assessor completes the once-every-four-years reappraisal process in the spring of 2025. The proposed property tax rate for FY 2026 is expected to remain at the same effective tax rate as 2025. This will be the 35th consecutive fiscal year with no change in the effective rate. The budgeted amount for both real and personal property taxes in FY 2026 is \$13,050,000, the same amount as from FY 2025. The projected amount is conservatively based on actual assessments for calendar year 2024 without projections for new construction added to the assessment rolls in calendar year 2025. 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.

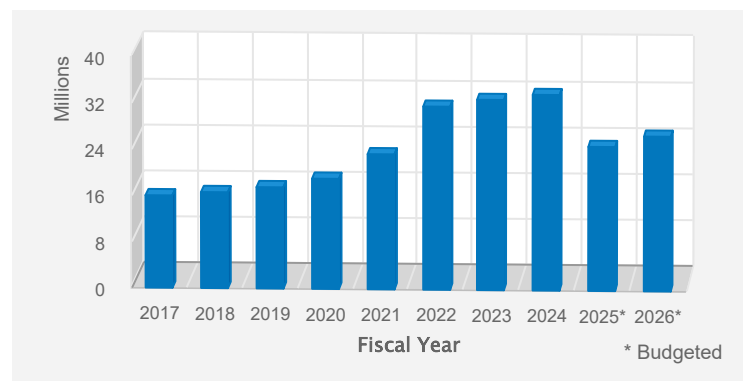


PUBLIC UTILITY PROPERTY TAX

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 2026 estimate of \$55,000 represents no change from the FY 2025 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 2026 will be \$26,850,000, an increase of \$1,850,000 or 7.4% from last year's budgeted amount of \$25,000,000. FY 2025 collections are conservatively projected at approximately \$34,025,000.

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 \$35.60 per 31-gallon barrel beer tax. Wholesale beer tax revenues fell by 5.8% in FY 2024, to \$799,094. Year-end collections for FY 2025 are projected at \$750,000. The FY 2026 revenue is conservatively budgeted at \$725,000, the same amount as the FY 2025 budgeted amount.

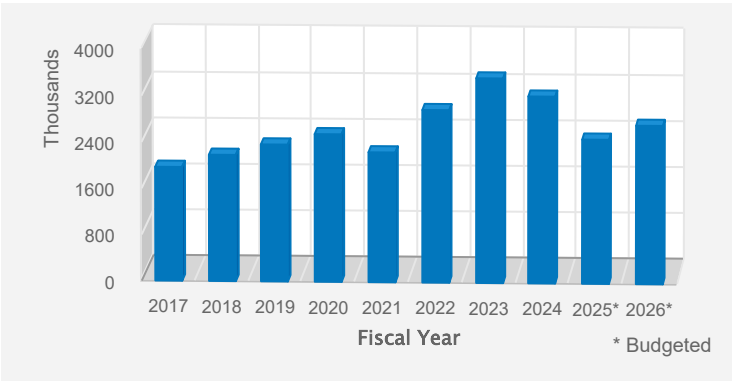
WHOLESALE LIQUOR TAX

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 2026 of \$1,900,000, represents a \$100,000 or 5.6% increase from FY 2025. This budgeted estimate is still conservative given actual collections were \$2.11 million in FY 2024 and are trending toward \$2.0 million for FY 2025 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 2026 of \$2,750,000, represents an increase of \$250,000 (10.0%) from FY 2025’s budgeted business tax collections. This \$2.8 million budget amount for FY 2026 is conservative given it is 15% less than actual FY 2024 collections of just over \$3.2 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. This revenue source was the hardest hit by COVID but has shown a strong rebound since. The budgeted amount for FY 2026 is \$1,800,000, the same amount as the budgeted amount for FY 2025. This FY 2026 budget amount remains conservative given FY 2025 projected collections of \$1,880,000.

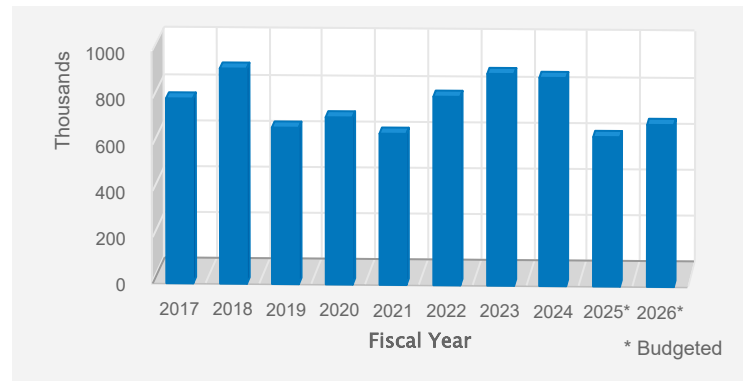
CABLE TELEVISION FRANCHISE TAX

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 2026 budget projection of \$370,000, a decrease of \$75,000 (-16.9%) from FY 2025. Note that the FYE 2025 projected collections are \$375,000. 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 2026 budget is \$780,000, an increase of \$50,000 from the FY 2025 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 \$860,000.



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 2026.

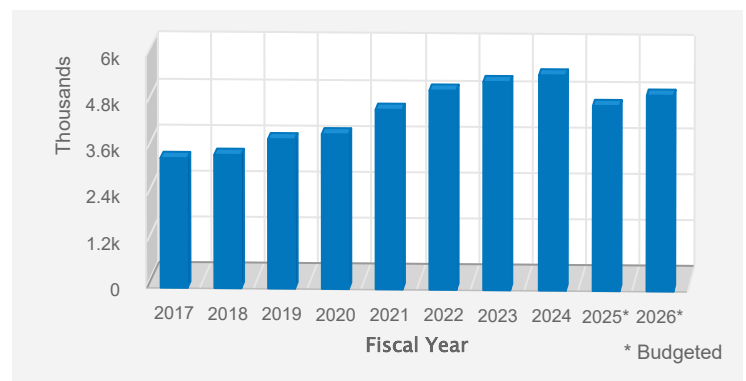
INTERGOVERNMENTAL

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 2026 budget amount is \$500,000, an increase of \$30,000 (6%) from FY 2025. FY 2025 actual collections are projected to be \$535,000.

STATE SHARED SALES TAX

The State distributes a share of the 7% State-wide sales tax to cities on a per capita basis. The FY 2026 budget amount is \$5,100,000, which represents a \$300,000 or 6.3% increase from FY 2025. Like local sales tax collections, state shared sales tax collections have leveled somewhat, but still reflect some annual growth. The FY 2025 projected actual amount is \$5,600,000.



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 2026 is \$295,000, an increase of \$20,000 (7.3%) from FY 2025's budgeted amount. FY 2025 collections are projected at approximately \$335,000.

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 2026 budget estimate is \$83,000, unchanged from the FY 2025 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, (\$209,951 in FY 2022, \$320,023 in FY 2023, and \$304,929 in FY 2024), and projected collections in FY 2025 are down 4.7% at \$300,000. The budgeted amount for FY 2026 is conservatively set at \$200,000, up \$40,000 from FY 2025'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 2026 is \$74,450, which reflects no change from the FY 2025 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 2026 budget is \$270,000, up \$20,000 from the FY 2025 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 \$225,000 in FY 2026, an increase of \$25,000 (13%) from FY 2025'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 2026 projection of \$38,000 represents a decrease of \$2,000 (-5%) from FY 2025 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 2026 is \$70,000, which is an increase of \$5,000 (8%) from FY 2025 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 2026 is \$100,000, no change from the FY 2025 budget.

The Historic Ravenswood mansion began hosting events in summer of 2014. The estimated rental revenue for FY 2026 is \$220,000, which is an increase of \$20,000 (10%) from FY 2025 budget.

GIS SERVICE FEE

The service fee to the Water Services Department for FY 2026 is \$100,000, no change from FY 2025. 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.

FINES, FORFEITURES, AND PENALTIES

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 2026 is \$100,000, an increase of \$25,000 (33%) from FY 2025 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 2026 revenue estimate is \$35,000, an increase of \$5,000 (17%) from the FY 2025 budget amount.

OTHER REVENUES

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 2026 is \$60,000, no change from FY 2025.

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 2026 are \$750,000, no change from FY 2025 given the current Fed Funds rate. Note that FY 2025 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 2026 is \$140,000, no change from the previous year.

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 2026 projected amount is \$94,000 based on market rate comparisons for Class A office space.

FY 2026 Budget Worksheets

Account Number	Account Name	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 8 Months	FY 2026 Budget
FUND 110: GENERAL FUND						
LOCAL TAXES						
110-00000-31100	PROPERTY TAX - REAL AND PERSONAL	12,787,381	12,665,187	13,050,000	13,035,527	13,050,000
110-00000-31120	PROPERTY TAX - PUBLIC UTILITY	87,606	58,181	55,000	-	55,000
110-00000-31130	PROPERTY TAX - INTEREST PENALTY AND COURT COST	30,278	20,332	25,000	(8,615)	25,000
110-00000-31200	PROPERTY TAX - PAYMENT IN LIEU OF TAX (PILOT)	72,115	64,203	23,000	40	23,000
110-00000-31300	LOCAL SALES TAX - COUNTY	32,795,908	33,882,482	25,000,000	17,105,798	26,850,000
110-00000-31430	WHOLESALE BEER TAX	848,675	799,094	725,000	318,258	725,000
110-00000-31450	WHOLESALE LIQUOR TAX	2,204,413	2,107,176	1,800,000	885,689	1,900,000
110-00000-31600	BUSINESS TAX	3,539,473	3,233,083	2,500,000	361,183	2,750,000
110-00000-31800	HOTEL AND MOTEL TAX	1,997,020	2,069,634	1,800,000	820,291	1,800,000
110-00000-31912	CATV FRANCHISE FEE	475,879	440,538	445,000	126,404	370,000
TOTAL LOCAL TAXES		54,838,748	55,339,910	45,423,000	32,644,575	47,548,000
LICENSES AND PERMITS						
110-00000-32110	MECHANICAL PERMITS	45,129	67,178	50,000	33,474	50,000
110-00000-32120	BUILDING PERMITS	918,429	901,200	650,000	459,150	700,000
110-00000-32150	PLUMBING PERMITS	30,470	31,140	30,000	15,018	30,000
110-00000-32160	DEVELOPMENT EXCAVATION PERMITS	14,175	18,400	25,000	9,475	25,000
110-00000-32185	FOOD TRUCK PERMIT	2,950	2,800	2,000	700	2,000
110-00000-32215	ZONING BOARD APPLICATION FEE	8,750	5,950	8,000	5,250	8,000
110-00000-32216	BLAST AND BURN PERMITS	100	175	150	-	150
110-00000-32217	HOME OCCUPATION FEE	1,945	2,040	2,000	1,380	2,000
110-00000-32218	HOME OCCUPATION RENEWAL FEE	5,355	4,740	5,000	1,920	5,000
110-00000-32310	BEER LICENSES	1,519	2,500	1,750	500	1,750
110-00000-32315	BEER PRIVILEGE TAX	7,693	7,927	7,500	6,856	7,500
110-00000-32380	ROW EXCAVATION PERMITS	17,665	48,329	15,000	22,334	15,000
110-00000-32390	OTHER PERMITS	5,881	3,484	3,000	1,076	3,000
110-00000-32810	SUBDIVISION LOT FEE	18,000	13,450	15,000	12,450	15,000
110-00000-32820	SITE PLANS FEE	55,450	47,850	45,000	14,950	40,000
110-00000-32825	TRAFFIC CONSULTANT REVIEW FEE	5,558	503	7,500	4,473	7,500
TOTAL LICENSES AND PERMITS		1,139,069	1,157,666	866,900	589,006	911,900
INTERGOVERNMENTAL						
110-00000-33193	TEMA REIMBURSEMENT	5,993	59,546	-	-	-
110-00000-33194	GRANT -TEMA (FIRE)	(1,415)	-	-	-	-
110-00000-33320	PROPERTY TAX - TVA PMT IN LIEU OF TAX (PILOT)	545,531	556,050	470,000	137,807	500,000
110-00000-33400	STATE GRANTS	-	18,000	-	57,600	10,000
110-00000-33510	STATE SALES TAX	5,398,140	5,572,426	4,800,000	2,320,902	5,100,000
110-00000-33520	STATE INCOME TAX	73,561	6,970	-	-	-
110-00000-33530	STATE BEER TAX	20,718	19,943	20,000	10,417	20,000
110-00000-33540	STATE LIQUOR BY THE DRINK TAX	349,313	307,073	275,000	198,911	295,000
110-00000-33552	STATE STREETS AND TRANSPORTATION TAX	83,124	83,048	83,000	34,525	83,000
110-00000-33558	TRANSPORTATION MODERNIZATION	-	8,402	-	8,292	8,000
110-00000-33590	STATE ALLOCATION - POLICE AND FIRE SUPPLEMENT	102,400	98,400	108,000	-	98,000
110-00000-33593	CORPORATE EXCISE TAX	320,023	304,929	160,000	-	200,000
110-00000-33594	TELECOMMUNICATION TAX	17,426	17,015	15,000	6,948	15,000
110-00000-33595	SPORTS BETTING TAX	80,893	86,240	65,000	40,652	70,000
110-00000-33801	WILLIAMSON COUNTY ALLOCATION - LIBRARY OPERATIONS	71,950	74,450	74,450	74,450	74,450

FY 2026 Budget Worksheets

Account Number	Account Name	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 8 Months	FY 2026 Budget
110-00000-33803	WILLIAMSON COUNTY ALLOCATION - EMS UTILITY	11,833	12,285	10,000	6,792	10,000
TOTAL INTERGOVERNMENTAL		7,079,490	7,224,777	6,080,450	2,897,296	6,483,450
OTHER REVENUES						
110-00000-33216	COMMUNITY GRANT	2,000	-	-	-	-
110-00000-34860	RENT INCOME - CELL TOWER	56,229	56,229	60,000	30,000	60,000
110-00000-36100	INTEREST INCOME	2,016,064	2,752,603	750,000	1,430,556	750,000
110-00000-36120	INVESTMENT INCOME-HYBRID STABILIZATION RESERVE	-	25,195	-	-	-
110-00000-36140	INTEREST EARNINGS - LEASE/PPP	29,215	27,538	-	-	-
110-00000-36220	RENT INCOME - SERVICE CENTER (WATER AND SEWER)	125,000	125,000	140,000	140,000	140,000
110-00000-36221	RENT INCOME - WILLIAMSON MEDICAL CENTER	-	-	26,000	11,516	27,000
110-00000-36240	RENT INCOME - ECD FUND	54,833	94,000	95,000	94,000	94,000
110-00000-36330	SALE OF EQUIPMENT	37,193	60,363	25,000	13,135	25,000
110-00000-36335	INSURANCE CLAIM REIMBURSEMENT	-	8,009	-	-	-
110-00000-37199	MISCELLANEOUS REVENUE	31,984	147,834	30,000	9,877	30,000
110-00000-37851	FUND BALANCE TRANSFER FROM MUNICIPAL CENTER FUND	-	138,579	-	-	-
110-00000-37855	TRANSFER FROM POST EMPLOYMENT BENEFITS FUND	168,980	118,720	-	-	-
110-00000-39700	INSURANCE RECOVERY	177,413	18,966	-	-	-
110-49280-36933	OTHER FINANCING SOURCES - SUBSCRIPTION FINANCING	1,592,869	486,974	-	-	-
TOTAL OTHER REVENUES		4,291,780	4,060,010	1,126,000	1,729,084	1,126,000
CHARGES FOR SERVICES						
110-00000-34111	DUPLICATING SERVICES	1,733	822	750	1,299	1,500
110-00000-34121	BUSINESS TAX - CLERKS FEE	358,533	325,511	250,000	36,909	270,000
110-00000-34240	MISCELLANEOUS POLICE SERVICES	3,240	2,665	3,000	745	2,000
110-00000-34290	FIRE TRAINING SERVICES	-	-	-	100	-
110-00000-34740	PARKS - RESERVATION AND EVENT FEE	161,861	176,525	200,000	130,318	225,000
110-00000-34746	PARKS - PAVILION AND SHELTER RENTAL FEE	-	4,450	-	1,700	-
110-00000-34760	LIBRARY - FINES AND CHARGES	40,422	35,449	40,000	18,853	38,000
110-00000-34761	LIBRARY - NON RESIDENT FEE	70,842	78,575	65,000	41,382	70,000
110-00000-34762	LIBRARY - MEETING ROOM FEE	16,438	14,990	12,500	8,555	12,500
110-00000-34763	LIBRARY - PROGRAM FEE	8,625	8,779	8,500	5,610	9,500
110-00000-34800	RENTAL FEE - COOL SPRINGS HOUSE	86,731	97,923	100,000	54,995	100,000
110-00000-34805	CLEANING FEE - COOL SPRINGS HOUSE	16,350	14,900	15,500	10,250	16,500
110-00000-34810	RENTAL FEE - RAVENSWOOD MANSION	189,953	199,303	200,000	134,565	220,000
110-00000-34815	CLEANING FEE - RAVENSWOOD MANSION	13,775	15,300	15,500	11,100	18,000
110-00000-34855	INSPECTION FEES - ENGINEERING	(20,671)	13,844	17,500	2,052	15,000
110-00000-36225	GIS SERVICE FEE	100,000	100,000	100,000	100,000	100,000
TOTAL CHARGES FOR SERVICES		1,047,832	1,089,036	1,028,250	558,433	1,098,000
FINES, FORFEITURES AND PENALTIES						
110-00000-35110	MUNICIPAL COURT FINES AND COSTS	63,737	104,082	75,000	60,471	100,000
110-00000-35135	STATE FORFEITED SEIZURES	-	3,745	-	-	-
110-00000-35160	WILLIAMSON COUNTY COURT FINES AND COSTS	27,179	33,193	30,000	21,750	35,000
110-00000-37299	BAD CHECK FEE	50	150	50	-	50
TOTAL FINES, FORFEITURES AND PENALTIES		90,966	141,170	105,050	82,221	135,050
TOTAL REVENUES - GENERAL FUND		68,487,885	69,012,569	54,629,650	38,500,615	57,302,400



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General Fund - Expenditures and Non-routine Goals & Objectives

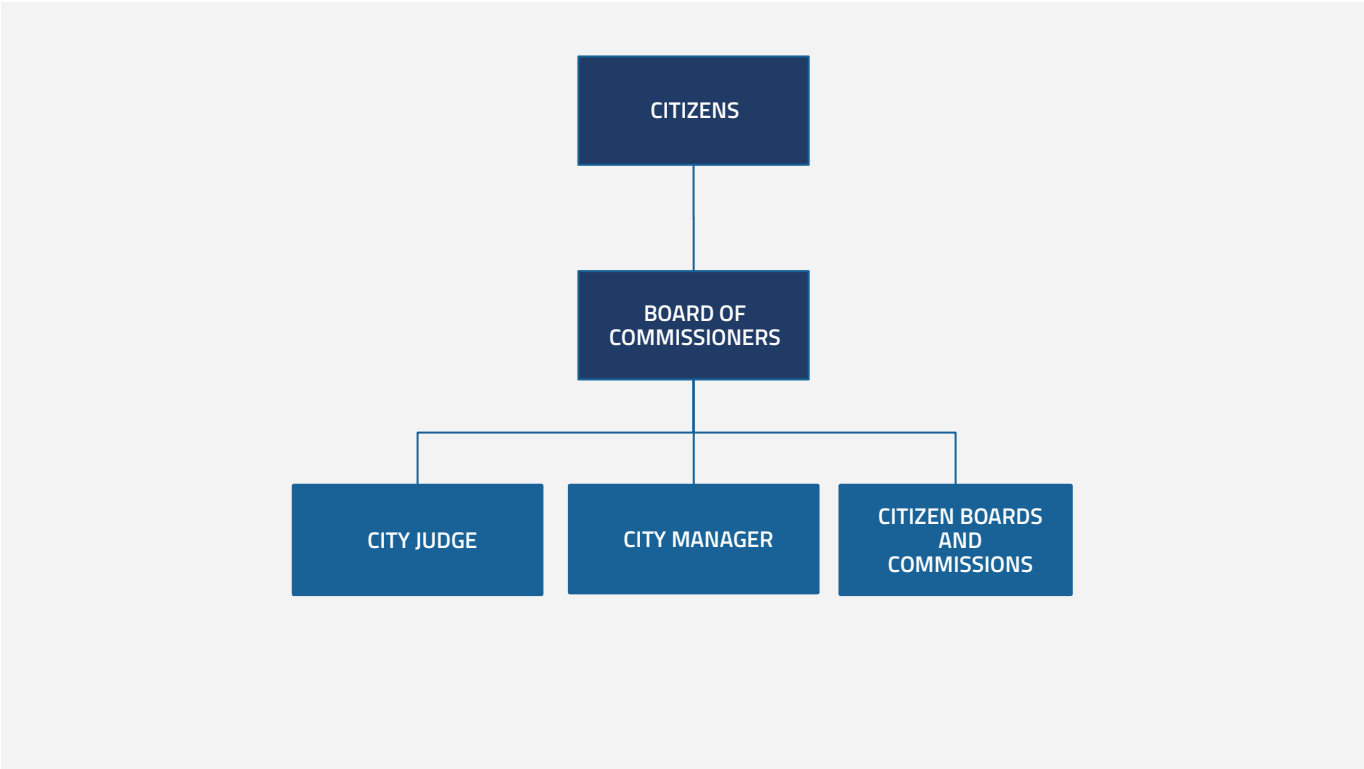




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CITY COMMISSION

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 2023	Actual FY 2024	Budget FY 2025	YTD Actual FY 2025	Budget FY 2026
Personnel Services	\$ 160,806	\$ 165,490	\$ 166,905	\$ 71,309	\$ 166,906
Operating Expenditures	\$ 51,218	\$ 49,031	\$ 62,550	\$ 40,783	\$ 63,750
Total	\$ 212,024	\$ 214,521	\$ 229,455	\$ 112,092	\$ 230,656

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 2026 budget reflects only a slight increase in expenditures (less than 1%) from FY 2025 due to minor increases in the subscription-based IT arrangements and computer hardware N/C line items. As with other City departments, no increase is proposed for the health insurance rate.

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

Performance Measures	Actual FY 2023	Actual FY 2024	Target FY 2025	Target FY 2026
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 2026 Budget Worksheets

Account Number	Account Name	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 8 Months	FY 2026 Budget
DEPT 41110: CITY COMMISSION						
110-41110-81110	SALARIES	75,650	80,400	80,400	40,200	80,400
110-41110-81410	FICA (EMPLOYERS SHARE)	5,157	4,957	6,150	2,356	6,151
110-41110-81420	INSURANCE - HEALTH	78,640	78,640	78,640	28,007	78,640
110-41110-81422	INSURANCE - LIFE	1,359	1,493	1,715	746	1,715
110-41110-82210	PRINTING PUBLICATIONS AND REPORTS	148	90	100	-	100
110-41110-82450	COMMUNICATIONS	5,872	3,365	5,850	1,149	5,850
110-41110-82501	SUBSCRIPTION-BASED IT ARRANGEMENTS (SBITAs)	2,083	1,923	2,000	2,111	2,200
110-41110-82555	RADIO AND TELEVISION SERVICES	9,720	11,782	13,000	5,791	13,000
110-41110-82605	R/M - OFFICE MACHINERY AND EQUIPMENT	-	-	50	-	50
110-41110-82810	MEMBERSHIPS AND REGISTRATIONS	31,383	31,348	33,550	31,465	33,550
110-41110-83100	OFFICE SUPPLIES AND MATERIALS	592	444	500	-	500
110-41110-83299	SUNDRY	237	79	4,000	267	4,000
110-41110-83540	COMPUTER HARDWARE - NON CAPITAL	679	-	3,500	-	4,500
110-41110-85960	OTHER FEES	504	-	-	-	-
Total Expenditures		212,024	214,521	229,455	112,092	230,656

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 2023	Actual FY 2024	Budget FY 2025	YTD Actual FY 2025	Budget FY 2026
Operating Expenditures	\$ 42,320	\$ 42,355	\$ 45,100	\$ 30,137	\$ 48,100
Total	\$ 42,320	\$ 42,355	\$ 45,100	\$ 30,137	\$ 48,100

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 2026 budget reflects an increase of 6.7% in expenditures from FY 2025 due to an increase in subscription-based IT arrangements costs.

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

Performance Measures	Actual FY 2023	Actual FY 2024	Target FY 2025	Target FY 2026
Number of Citations Processed	1,736	2,170	1,900	2,000
Total Traffic Court Cases	135	156	175	170
Motorists Sentenced to Driving School	262	403	300	400

Authorized Personnel

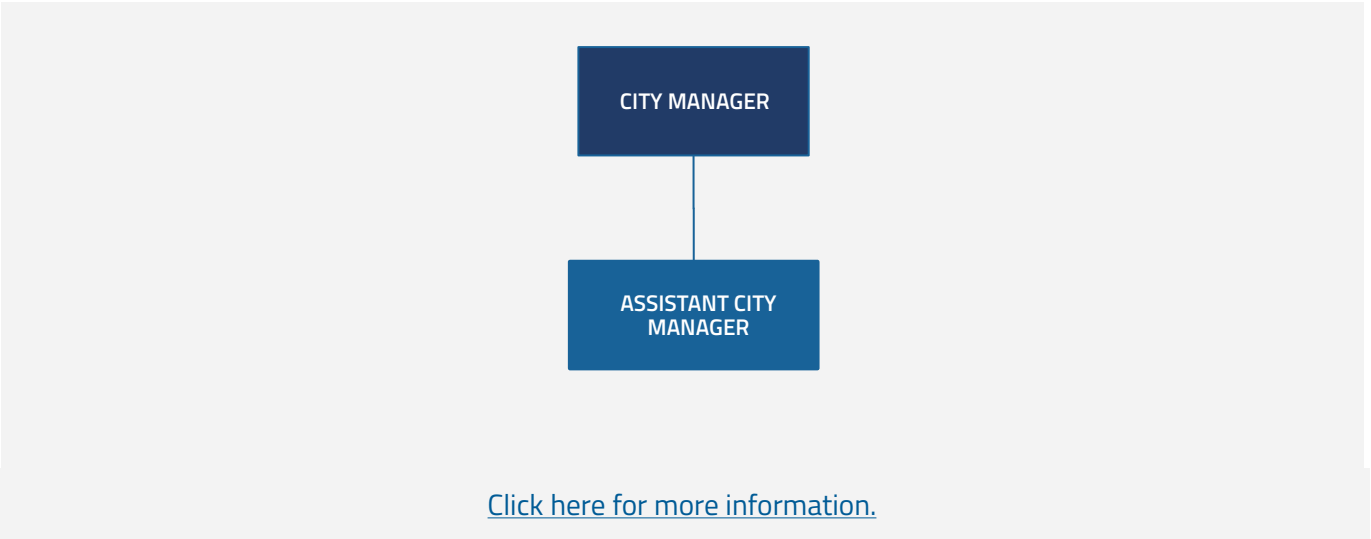
No full-time personnel are directly assigned to this activity.

FY 2026 Budget Worksheets

Account Number	Account Name	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 8 Months	FY 2026 Budget
DEPT 41210: COURT						
110-41210-82501	SUBSCRIPTION-BASED IT ARRANGEMENTS (SBITAs)	14,898	15,941	15,000	17,057	18,000
110-41210-82598	PROFESSIONAL SERVICES - CITY JUDGE	24,000	24,000	24,000	12,000	24,000
110-41210-82599	OTHER PROFESSIONAL SERVICES	2,575	2,180	4,300	1,080	4,300
110-41210-82620	R/M - MACHINERY AND EQUIPMENT	377	-	-	-	-
110-41210-82810	MEMBERSHIPS AND REGISTRATIONS	470	-	1,300	-	1,300
110-41210-83299	SUNDRY	-	234	500	-	500
Total Expenditures		42,320	42,355	45,100	30,137	48,100

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 2023	Actual FY 2024	Budget FY 2025	YTD Actual FY 2025	Budget FY 2026
Personnel Services	\$ 475,755	\$ 507,530	\$ 549,755	\$ 248,311	\$ 574,374
Operating Expenditures	\$ 19,802	\$ 57,758	\$ 32,105	\$ 14,953	\$ 39,320
Total	495,557	565,288	581,860	263,264	613,694

Budget Comments & Performance Measures

Overall, the budget for the City Manager's office is 5.5% higher than FY 2025. The 4.5% increase in personnel services is attributed to the proposed 5% salary adjustments (and related benefits). As with other City departments, no increase is proposed for the per employee health insurance contributions or TCRS retirement contribution rates.

The 22.5% increase in operating expenditures is primarily due to an increase in FY 2026 to Memberships and Registrations, Travel, and Furniture and Fixtures expenditures due to the hiring of a new City Manager. Funding for the Environmental Advisory Board in FY 2026 is programmed at \$3,500. This amount is increased \$2,000 for equipment to be purchased for resident engagement in habitat restoration projects.

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

Performance Measures	Actual FY 2023	Actual FY 2024	Target FY 2025	Target FY 2026
Percent agenda items provided to Commission within 5 days prior to meeting	100%	100%	100%	100%

Authorized Personnel

Position / Title	Actual FY 2023	Actual FY 2024	Budget FY 2025	Budget FY 2026
ASSISTANT CITY MANAGER	1	1	1	1
CITY MANAGER	1	1	1	1
Total City Manager	2	2	2	2

CITY MANAGER

FY 2026 Budget Worksheets

Account Number	Account Name	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 8 Months	FY 2026 Budget
DEPT 41320: CITY MANAGER						
110-41320-81110	SALARIES	372,409	402,667	438,580	195,474	470,350
110-41320-81130	LONGEVITY PAY	1,860	1,980	2,100	2,100	720
110-41320-81145	COMMUNICATION ALLOWANCE	1,440	1,440	1,440	720	1,440
110-41320-81410	FICA (EMPLOYERS SHARE)	24,605	24,745	27,430	10,382	27,758
110-41320-81420	INSURANCE - HEALTH	22,470	22,470	22,470	11,234	22,468
110-41320-81422	INSURANCE - LIFE	490	490	490	245	420
110-41320-81425	RETIREMENT - HEALTH/LIFE	7,725	5,230	5,145	2,565	5,096
110-41320-81430	RETIREMENT - TCRS (LEGACY)	44,756	48,508	50,480	25,591	24,428
110-41320-81436	RETIREMENT - TCRS (HYBRID BASE)	-	-	620	-	8,319
110-41320-81442	EMPLOYER NONMATCHING CONTR-HYBRID DC 401	-	-	1,000	-	13,375
110-41320-82501	SUBSCRIPTION-BASED IT ARRANGEMENTS (SBITAs)	1,758	1,318	1,280	1,044	2,380
110-41320-82599	OTHER PROFESSIONAL SERVICES	-	37,053	3,000	-	3,000
110-41320-82605	R/M - OFFICE MACHINERY AND EQUIPMENT	106	295	350	36	350
110-41320-82610	R/M - MOTOR VEHICLES	-	250	-	-	-
110-41320-82810	MEMBERSHIPS AND REGISTRATIONS	6,264	9,271	11,275	4,539	12,290
110-41320-82820	TRAVEL - CONFERENCE SCHOOLS AND TRAINING	3,355	2,745	7,450	6,902	8,450
110-41320-83290	OTHER OPERATING SUPPLIES	545	1,259	250	-	750
110-41320-83299	SUNDRY	1,961	1,207	3,000	726	3,100
110-41320-83310	FUEL	2,736	2,162	3,000	1,600	3,000
110-41320-83540	COMPUTER HARDWARE - NON CAPITAL	-	300	750	-	750
110-41320-83550	COMPUTER SOFTWARE - NON CAPITAL	-	15	250	99	250
110-41320-83565	FURNITURE AND FIXTURES - NON CAPITAL	-	470	-	-	1,500
110-41320-85960	OTHER FEES	2,504	-	-	-	-
110-41320-87150	ENVIRONMENTAL BOARD	573	1,413	1,500	7	3,500
Total Expenditures		495,557	565,288	581,860	263,264	613,694



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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 2023	Actual FY 2024	Budget FY 2025	YTD Actual FY 2025	Budget FY 2026
Operating Expenditures	\$ 46,696	\$ -	\$ 55,000	\$ -	\$ -
Total	\$ 46,696	\$ -	\$ 55,000	\$ -	\$ -

★ Budget Comments & Performance Measures

FY 2026 is not an election year for the City of Brentwood; therefore, no appropriation is needed for FY 2026. The next municipal election is scheduled for May 2027.

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

Performance Measures*	Actual FY 2023	Actual FY 2024	Target FY 2025	Target FY 2026
Number of registered voters in Brentwood	35,698	35,645	35,600	36,000
Voter registration forms processed (countywide)	11,440	12,172	13,000	14,000

★ Authorized Personnel

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

FY 2026 Budget Worksheets

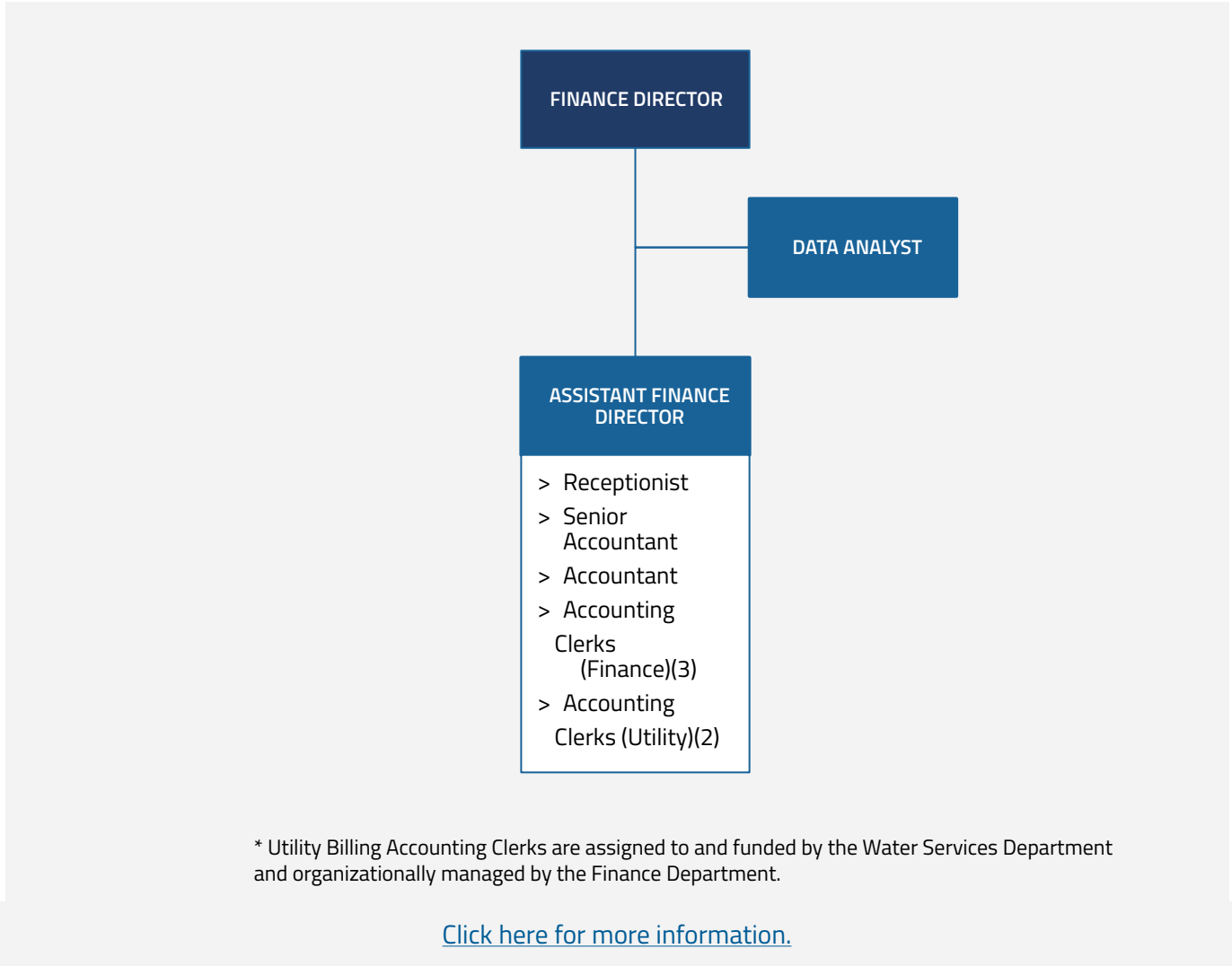
Account Number	Account Name	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 8 Months	FY 2026 Budget
DEPT 41400: ELECTIONS						
110-41400-82599	OTHER PROFESSIONAL SERVICES	46,696	-	55,000	-	-
Total Expenditures		46,696	-	55,000	-	-



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FINANCE

Organizational Chart



FINANCE**2025-2026 Non-Routine Work Plan**

The Finance Department proposes the following as its goals and objectives for the non-routine work plan for the 2025-2026 fiscal year. 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 the fiscal 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 2026. 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, minimizing 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 2026, 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 years financial reports.

Target Date: December 31, 2025

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

One of the Finance Department's prior years workplan item 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, prior to contract negotiations, the chosen vendor withdrew their proposal. Staff reevaluated the proposals from other vendors, participated in additional product demonstrations, and conducted reference checks to determine the best software solution for the City. Through this process it was determined that SpryPoint was the best solution 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.

Towards the end of FY 2025 and continuing into FY 2026 implementation work has and will take place. This includes 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 rate payers through outreach programs delivered electronically as well as by mail.

Throughout the fiscal year 2026, the Finance Department will work jointly with the Water Services Department to implement the water and sewer billing and customer portal services.

Target Date: June 30, 2026

FINANCE**3. TRAIN THE FINANCE DIRECTOR DESIGNATE**

During fiscal year 2025, the Human Resource Department posted the Finance Director Designate job and began the application process. Through the evaluation and interview process a candidate will be selected and once hired, Finance staff will work closely with this person to ensure a smooth transition as the current Finance Director prepares to retire. This process will include organizational development, continuing to seek ways to improve financial operations and service to the public, find and develop solutions to achieve organizational goals and objectives, and continue to shape the Finance Department into a state-of-the art efficient and effective organization.

Target Date: June 30, 2026

4. REVIEW JOB PROCESSES IDENTIFYING WHERE ADVANCED AUTOMATION IS NEEDED.

To identify where advanced automation is needed, the Finance Department will start by pinpointing repetitive, rule-based tasks within finance-related processes of the City. First the focus will be on processes that are time-consuming, error-prone, or require high manual effort, considering processes that are not already automated or have existing automation that can be improved.

1. Assess the current processes by conducting a thorough review of the business processes identifying areas where automation could improve efficiency and accuracy.
2. Identify automation candidates by looking for tasks that are repetitive and standardized, time-consuming, error-prone, and high-volume tasks.
3. Evaluate process suitability by considering the following factors: cost effectiveness; process clarity; avoid automating tasks that require human judgement; and be aware of the limitations of the automation technology and consider whether it can handle the complexity of the task.
4. Prioritize automation opportunities by focusing on automating processes that offer the greatest potential improvement in terms of efficiency, cost reduction, and accuracy.
5. Once the processes for improvement have been identified, implement the solutions and monitor performance to ensure objectives are met.

Target Date: June 30, 2026

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 2023	Actual FY 2024	Budget FY 2025	YTD Actual FY 2025	Budget FY 2026
Personnel Services	\$ 825,137	\$ 1,021,512	\$ 1,109,515	\$ 535,689	\$ 1,465,660
Operating Expenditures	\$ 235,324	\$ 317,308	\$ 349,235	\$ 141,631	\$ 388,425
Total	\$ 1,060,461	\$ 1,338,820	\$ 1,458,750	\$ 677,320	\$ 1,854,085

Budget Comments & Performance Measures

Overall, budgeted expenditures for the Finance Department are 27.1% higher than FY 2025. Personnel services increased 32.1% due to the 5% salary adjustments (and related benefits) proposed for all employees, nine months overfill of the Finance Director position and three months overfill of the Accounting Clerk II position, pending retirements. Also included in the Salary and related benefits increase over FY 2025 is six months salary and benefits for an additional proposed new position to be determined by a needs assessment. As with other City departments, no increase is proposed for the per employee health insurance or TCRS retirement contribution rates.

Operating expenditures increased 11.2% over last year primarily due to an increase in the annual fees for subscription-based IT arrangements (\$10,270) and an increase in other professional services (\$29,150) for one-time costs for MTAS consulting, Hotel/Motel audit costs, and recurring costs for Gravity software services.

Organizational Priority Advanced: #4 - Maintain highly efficient and effective governmental operations; #6 - Manage City finances conservatively

Performance Measures	Actual FY 2023	Actual FY 2024	Target FY 2025	Target FY 2026
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 2026 Budget Worksheets

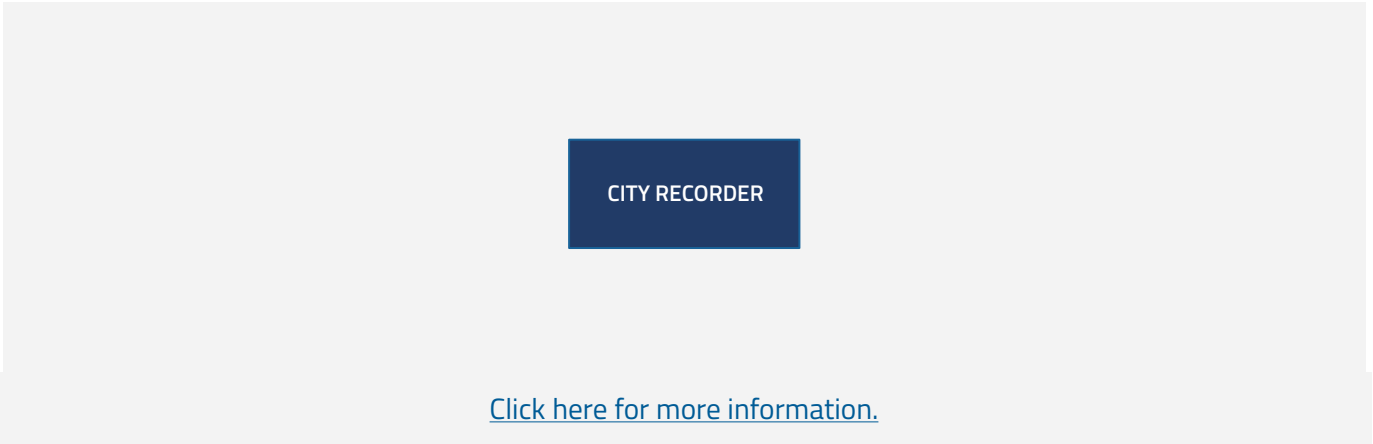
Account Number	Account Name	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 8 Months	FY 2026 Budget
DEPT 41500: FINANCE						
110-41500-81110	SALARIES	546,471	717,284	792,825	372,918	1,047,874
110-41500-81111	SALARIES - PART TIME	6,259	2,737	7,420	906	7,791
110-41500-81120	SALARIES - OVERTIME	19,821	17,922	11,660	9,166	20,000
110-41500-81130	LONGEVITY PAY	4,725	5,520	5,655	5,880	6,540
110-41500-81145	COMMUNICATION ALLOWANCE	1,040	1,200	1,200	600	1,200
110-41500-81160	SUPPLEMENT - TRANSPORTATION	14,753	16,353	17,200	7,754	19,800
110-41500-81410	FICA (EMPLOYERS SHARE)	48,447	56,980	63,950	30,473	83,879
110-41500-81420	INSURANCE - HEALTH	87,065	98,300	98,300	50,553	134,808
110-41500-81422	INSURANCE - LIFE	1,856	2,101	2,145	1,102	2,520
110-41500-81425	RETIREMENT - HEALTH/LIFE	29,735	22,875	22,510	11,260	30,573
110-41500-81430	RETIREMENT - TCRS (LEGACY)	57,341	63,398	64,865	34,898	72,618
110-41500-81436	RETIREMENT - TCRS (HYBRID BASE)	2,883	6,458	8,355	3,841	14,594
110-41500-81442	EMPLOYER NONMATCHING CONTR-HYBRID DC 401	4,741	10,384	13,430	6,338	23,463
110-41500-82110	RENT EXPENSE - POSTAGE METER AND PO BOX	15,409	21,122	20,290	9,273	20,290
110-41500-82210	PRINTING PUBLICATIONS AND REPORTS	2,135	7,554	4,000	1,169	3,000
110-41500-82310	ADVERTISING AND LEGAL NOTICES	-	204	1,000	-	1,000
110-41500-82501	SUBSCRIPTION-BASED IT ARRANGEMENTS (SBITAs)	69,008	115,368	123,495	97,058	133,765
110-41500-82530	ACCOUNTING AND AUDITING SERVICES	31,160	34,090	41,200	15,930	42,025
110-41500-82596	WILLIAMSON COUNTY TRUSTEE PROPERTY TAX FEE	75,124	94,750	95,000	-	96,000
110-41500-82599	OTHER PROFESSIONAL SERVICES	4,825	7,621	12,200	609	41,350
110-41500-82605	R/M - OFFICE MACHINERY AND EQUIPMENT	12,492	8,521	15,450	8,837	9,400
110-41500-82810	MEMBERSHIPS AND REGISTRATIONS	8,631	8,851	13,125	5,038	13,095
110-41500-82820	TRAVEL - CONFERENCE SCHOOLS AND TRAINING	1,280	7,880	10,975	61	11,300
110-41500-83100	OFFICE SUPPLIES AND MATERIALS	5,463	4,644	6,000	2,910	7,000
110-41500-83290	OTHER OPERATING SUPPLIES	310	16	1,000	-	1,500
110-41500-83299	SUNDRY	2,151	3,732	2,000	64	2,500
110-41500-83535	OFFICE MACHINERY AND EQUIPMENT - NON CAPITAL	198	219	2,500	206	5,000
110-41500-83540	COMPUTER HARDWARE - NON CAPITAL	3,069	2,248	1,000	430	1,000
110-41500-83550	COMPUTER SOFTWARE - NON CAPITAL	116	36	-	-	-
110-41500-83565	FURNITURE AND FIXTURES - NON CAPITAL	-	470	-	-	-
110-41500-85960	OTHER FEES	3,953	(18)	-	46	200
Total Expenditures		1,060,461	1,338,820	1,458,750	677,320	1,854,085



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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 2023	Actual FY 2024	Budget FY 2025	YTD Actual FY 2025	Budget FY 2026
Personnel Services	\$ 109,775	\$ 118,127	\$ 126,080	\$ 60,006	\$ 131,548
Operating Expenditures	\$ 56,532	\$ 68,015	\$ 68,720	\$ 53,682	\$ 73,120
Total	\$ 166,307	\$ 186,142	\$ 194,800	\$ 113,688	\$ 204,668

Budget Comments & Performance Measures

Overall, the Department's FY 2026 budget represents a 5.1% increase over FY 2025. Personnel Services reflects a 4.3% increase due to proposed 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 6.4% increase primarily due to an increase in the annual fees for subscription-based IT arrangements (\$2,450), and minor increases in professional services (\$625) and R/M office machinery and equipment (\$825).

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

Performance Measures	Actual FY 2023	Actual FY 2024	Target FY 2025	Target FY 2026
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%	730/100%	550/100%	650/100%
Number/Percentage of public notices published within the legal deadlines	103/100%	73/100%	75/100%	75/100%

Authorized Personnel

Position / Title	Actual FY 2023	Actual FY 2024	Budget FY 2025	Budget FY 2026
CITY RECORDER	1	1	1	1
Total City Recorder	1	1	1	1

CITY RECORDER

FY 2026 Budget Worksheets

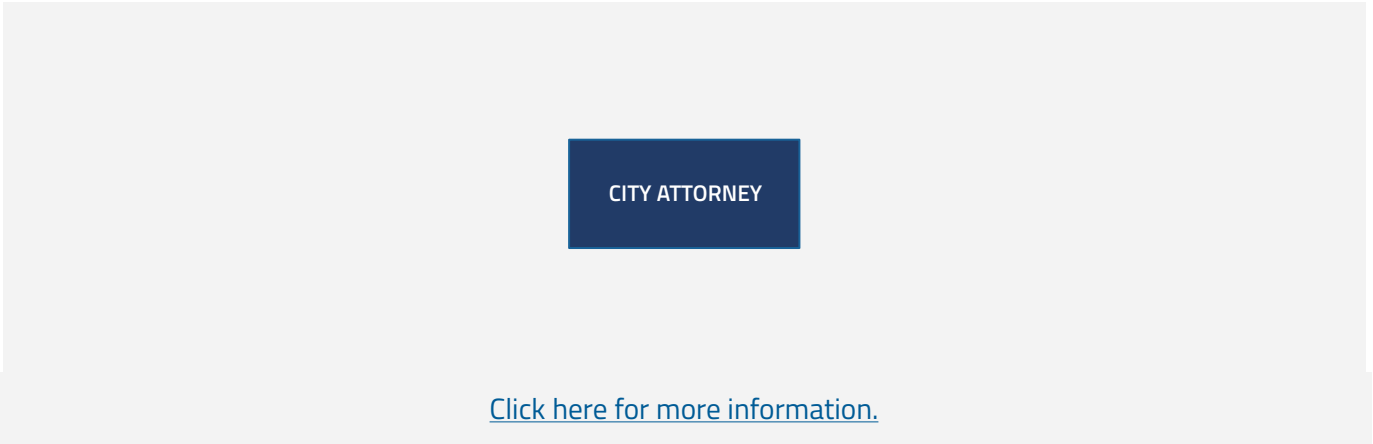
Account Number	Account Name	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 8 Months	FY 2026 Budget
DEPT 41510: CITY RECORDER						
110-41510-81110	SALARIES	77,811	85,842	90,990	42,131	95,550
110-41510-81120	SALARIES - OVERTIME	394	311	1,500	1,187	1,500
110-41510-81130	LONGEVITY PAY	300	360	420	420	480
110-41510-81160	SUPPLEMENT - TRANSPORTATION	800	800	800	369	800
110-41510-81410	FICA (EMPLOYERS SHARE)	5,750	6,376	7,170	3,235	7,522
110-41510-81420	INSURANCE - HEALTH	11,235	11,235	11,235	5,617	11,234
110-41510-81422	INSURANCE - LIFE	245	245	245	122	210
110-41510-81425	RETIREMENT - HEALTH/LIFE	3,865	2,615	2,570	1,280	2,548
110-41510-81430	RETIREMENT - TCRS (LEGACY)	9,375	10,343	11,150	5,645	11,704
110-41510-82210	PRINTING PUBLICATIONS AND REPORTS	61	26	500	59	500
110-41510-82310	ADVERTISING AND LEGAL NOTICES	6,094	5,336	6,000	1,628	6,000
110-41510-82501	SUBSCRIPTION-BASED IT ARRANGEMENTS (SBITAs)	24,565	34,829	33,370	32,158	35,820
110-41510-82599	OTHER PROFESSIONAL SERVICES	3,587	6,371	7,725	7,034	8,350
110-41510-82605	R/M - OFFICE MACHINERY AND EQUIPMENT	18,923	20,583	15,975	12,397	16,800
110-41510-82810	MEMBERSHIPS AND REGISTRATIONS	340	368	1,450	-	1,450
110-41510-82820	TRAVEL - CONFERENCE SCHOOLS AND TRAINING	89	82	2,000	-	2,000
110-41510-83100	OFFICE SUPPLIES AND MATERIALS	1,061	149	1,500	299	2,000
110-41510-83290	OTHER OPERATING SUPPLIES	18	-	-	-	-
110-41510-83299	SUNDRY	1,265	87	200	-	200
110-41510-83535	OFFICE MACHINERY AND EQUIPMENT - NON CAPITAL	-	184	-	-	-
110-41510-85960	OTHER FEES	529	-	-	107	-
Total Expenditures		166,307	186,142	194,800	113,688	204,668



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LEGAL SERVICES

Organizational chart



LEGAL SERVICES**2025-2026 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.

I. Eminent Domain Actions

The City has had to utilize eminent domain to acquire right of way for various road projects, with cases still pending related to both the Franklin Road widening and the Sunset Road/Ragsdale Road projects. Upcoming projects that may require similar actions include the Holly Tree/Murray Lane intersection project and the Ragsdale Road widening project. This process involves filing a condemnation lawsuit against all parties who have an interest in the affected property. Typically, the court awards possession of the property rights needed for the project within a few weeks after the lawsuit is filed. The issue of the amount of compensation due to the owners is decided subsequently through settlement negotiations or court proceedings. The amount offered by the City is deposited with the court when the lawsuit is filed and the court usually allows the owner to withdraw this amount while the matter is pending. While the City is represented by outside counsel in eminent domain matters, staff is involved in settlement negotiations and procedural strategy.

Target Date: Ongoing throughout the fiscal year

2. Volunteer Boards Bylaws or Rules of Procedure

For those boards for which no bylaws have been found, staff will work with board/commission members to get those drafted and adopted. This will assist with the occasional questions that arise from volunteer board and commission members about particular processes or rules of procedure such as election of officers, order of business, etc. by providing these in one centralized location.

Target Date: December 31, 2025

3. Infill Development Stormwater Regulation Updates

Land development alters the rate and volume of stormwater that flows across a site due to revised grading, compaction, and the installation of impervious surfaces. Older subdivisions in Brentwood have become attractive to builders who profit from razing existing homes, and building much larger homes with more impervious features such as drives, pools, patios, et cetera. To mitigate these impacts, Metro Nashville implemented infill requirements and procedures to offset some of these effects. These measures promote infiltration and capture of rainwater on site. Adding these additional requirements improves water quality and reduces runoff quantity for residential developments with a net increase in impervious surface, developments which would otherwise be exempt from any stormwater treatment or attenuation. Engineering will assess existing municipal standards regarding the subject, and develop applicable standards that would work well in our city. With the help of an outside consultant for review and comment, along with collaboration with Engineering and Planning, the standards will be made part of our code, and applicable subdivision regulations.

Target Date: June 30, 2026

LEGAL SERVICES**4. Provide refresher training (public records, meetings, *Robert's Rules*, and general legal updates) for all City boards and commissions.**

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

Target Date: January 31, 2026

5. 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.
- > 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, including a general timeframe, 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, 2026

LEGAL SERVICES

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 2023	Actual FY 2024	Budget FY 2025	YTD Actual FY 2025	Budget FY 2026
Personnel Services	\$ 198,818	\$ 236,541	\$ 264,760	\$ 117,096	\$ 275,354
Operating Expenditures	\$ 79,568	\$ 79,778	\$ 108,485	\$ 37,281	\$ 134,430
Total	\$ 278,386	\$ 316,319	\$ 373,245	\$ 154,377	\$ 409,784

Budget Comments & Performance Measures

Overall, the FY 2026 budget for Legal Services is 9.8% higher than FY 2025 budgeted expenditures. Personnel Services increased 4.0% and is attributed to proposed 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 reflect a 23.9% increase due to covering the entire cost of Thomas Reuters (Westlaw) subscription which had in previous years been a shared expenditure with Police.

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

Performance Measures	Actual FY 2023	Actual FY 2024	Target FY 2025	Target FY 2026
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 2023	Actual FY 2024	Budget FY 2025	Budget FY 2026
CITY ATTORNEY	1	1	1	1
Total Legal	1	1	1	1

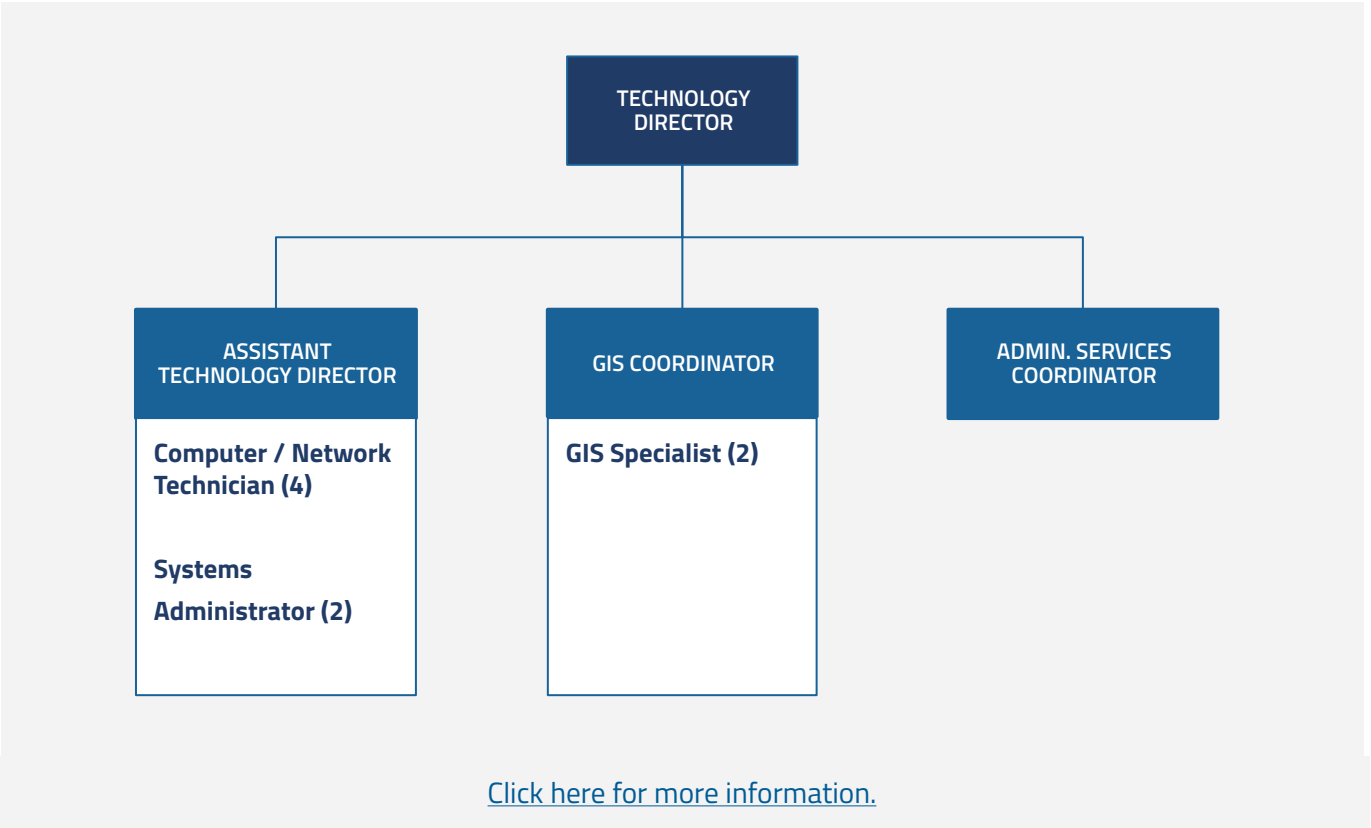
LEGAL SERVICES

FY 2026 Budget Worksheets

Account Number	Account Name	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 8 Months	FY 2026 Budget
DEPT 41520: LEGAL						
110-41520-81110	SALARIES	146,614	174,138	184,585	85,190	193,808
110-41520-81111	SALARIES - PART TIME	5,460	10,392	24,000	5,537	25,200
110-41520-81130	LONGEVITY PAY	-	300	360	360	420
110-41520-81145	COMMUNICATION ALLOWANCE	720	720	720	360	720
110-41520-81160	SUPPLEMENT - TRANSPORTATION	1,546	2,415	2,600	1,200	2,600
110-41520-81410	FICA (EMPLOYERS SHARE)	11,594	13,648	16,250	6,330	15,307
110-41520-81420	INSURANCE - HEALTH	11,235	11,235	11,235	5,617	11,234
110-41520-81422	INSURANCE - LIFE	245	245	245	122	210
110-41520-81425	RETIREMENT - HEALTH/LIFE	3,865	2,615	2,570	1,280	2,548
110-41520-81430	RETIREMENT - TCRS (LEGACY)	17,539	20,833	22,195	11,100	23,307
110-41520-82210	PRINTING PUBLICATIONS AND REPORTS	23	29	200	49	200
110-41520-82501	SUBSCRIPTION-BASED IT ARRANGEMENTS (SBITAs)	19,095	26,389	28,650	15,011	54,430
110-41520-82520	LEGAL SERVICES	50,464	45,608	66,150	18,750	66,150
110-41520-82605	R/M - OFFICE MACHINERY AND EQUIPMENT	19	361	350	21	350
110-41520-82810	MEMBERSHIPS AND REGISTRATIONS	4,370	3,184	5,285	1,440	5,385
110-41520-82820	TRAVEL - CONFERENCE SCHOOLS AND TRAINING	2,089	3,848	7,000	2,006	7,050
110-41520-83100	OFFICE SUPPLIES AND MATERIALS	191	270	350	-	350
110-41520-83290	OTHER OPERATING SUPPLIES	288	40	-	-	-
110-41520-83299	SUNDRY	49	40	500	-	500
110-41520-83540	COMPUTER HARDWARE - NON CAPITAL	1,951	-	-	-	-
110-41520-85960	OTHER FEES	1,029	9	-	4	15
Total Expenditures		278,386	316,319	373,245	154,377	409,784

TECHNOLOGY

Organizational chart



TECHNOLOGY**2025-2026 Non-Routine Work Plan**

The Technology Department proposes the following as its goals and objectives for the non-routine work plan for the 2025-2026 fiscal year.

1. Conduct an Independent Cybersecurity Audit

A comprehensive cybersecurity audit needs to be performed regularly. This satisfies a requirement for our cyber insurance but more importantly provides staff with an assessment of the City's security posture. The audit will reveal areas that need to be addressed and will be a tool in continually reevaluating the City's security roadmap.

Target Date: March 31, 2026

2. Implement Managed Detection and Response (MDR)

A best practice for agencies that do not have a dedicated CISO position is to contract with an MDR company. One of the highest recommendations to come from last Spring's incident was the implementation of the MDR. The MDR monitors our network and activity 24/7 and alerts Tech staff within minutes of unusual activity. The MDR uses AI among a wide- variety of other tools to detect anomalies. They will also respond appropriately to the incident.

Target Date: June 30, 2026

3. Implement Zero Trust at the Endpoint Level

Zero trust enforces strict access controls and authentication protocols for everything on our network. This is a highly recommended solution for environments. We have looked for the right solution for many years. We plan to implement a solution this year that utilizes endpoint detection and response (EDR) solutions.

Target Date: May 30, 2026

4. Implement Traffic Preemption on All Fire Apparatus

The City will be replacing the routers on all the fire apparatuses, which will provide accurate and consistent connections to CAD and to the preemption system.

Target Date: October 31, 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 2023	Actual FY 2024	Budget FY 2025	YTD Actual FY 2025	Budget FY 2026
Personnel Services	\$ 975,370	\$ 1,209,510	\$ 1,319,265	\$ 627,469	\$ 1,380,219
Operating Expenditures	\$ 655,159	\$ 787,478	\$ 930,385	\$ 675,489	\$ 1,298,500
Capital Outlay	\$ -	\$ -	\$ 8,390	\$ 24,252	\$ 30,000
Transfers	\$ 725,000	\$ 750,000	\$ 780,000	\$ 390,000	\$ 815,000
Total	\$ 2,355,529	\$ 2,746,988	\$ 3,038,040	\$ 1,717,210	\$ 3,523,719

Budget Comments & Performance Measures

The Technology budget reflects an overall increase of 16.0% over FY 2025. Personnel Services increased 4.6% over FY 2025 due to 5% proposed 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 39.6% or \$368,115. Significant changes include new and transferred purchases of Subscription Based IT Arrangements (SBITAs) (\$162,000 new + \$80,000 transferred from the Equipment Replacement Fund) and increases in the annual subscription fees for SBITAs (\$39,600). New SBITA purchases include ArcticWolf Managed Detection and Response (\$95,000), ThreatLocker (\$56,000), and Keeper Security (\$11,000). Other operating expenditure increases include an increase in the R/M - Machinery & Equipment account due to a \$15,815 increase in the annual maintenance fee for the City's share of the county-wide radio system, a new contract for the installation of AP drops (\$22,000), and an increase in professional services (\$34,000) for a cyber assessment. Capital outlay expenses increased 257.6% (\$21,610) due to a new purchase of SQL Service Licenses. The department's transfer to the Equipment Replacement Fund increased by \$35,000 due to the continued rising cost of equipment.

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

Performance Measures	Actual FY 2023	Actual FY 2024	Target FY 2025	Target FY 2026
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 2023	Actual FY 2024	Budget FY 2025	Budget FY 2026
ADMINISTRATIVE SERVICES COORDINATOR	1	1	1	1
ASSISTANT TECHNOLOGY DIRECTOR	0	1	1	1
COMPUTER/NETWORK TECHNICIAN	4	4	4	4
SYSTEMS ADMINISTRATOR	2	2	2	2
TECHNOLOGY DIRECTOR	1	1	1	1
Total Technology	8	9	9	9

TECHNOLOGY

FY 2026 Budget Worksheets

Account Number	Account Name	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 8 Months	FY 2026 Budget
DEPT 41640: TECHNOLOGY						
110-41640-81110	SALARIES	698,217	873,103	953,235	440,114	1,001,211
110-41640-81111	SALARIES - PART TIME	400	16,965	30,000	19,862	31,500
110-41640-81120	SALARIES - OVERTIME	5,659	6,100	4,190	3,275	7,000
110-41640-81130	LONGEVITY PAY	2,580	3,540	3,900	3,900	4,260
110-41640-81145	COMMUNICATION ALLOWANCE	5,040	5,550	5,760	2,880	5,760
110-41640-81160	SUPPLEMENT - TRANSPORTATION	14,438	15,646	16,000	7,385	16,000
110-41640-81410	FICA (EMPLOYERS SHARE)	54,112	68,681	77,755	35,750	81,206
110-41640-81420	INSURANCE - HEALTH	89,870	101,105	101,105	50,553	101,106
110-41640-81422	INSURANCE - LIFE	1,958	2,101	2,205	1,102	1,890
110-41640-81425	RETIREMENT - HEALTH/LIFE	30,900	23,530	23,150	11,570	22,930
110-41640-81430	RETIREMENT - TCRS (LEGACY)	48,465	68,575	74,035	37,186	77,878
110-41640-81436	RETIREMENT - TCRS (HYBRID BASE)	8,973	9,439	10,710	5,242	11,304
110-41640-81442	EMPLOYER NONMATCHING CONTR-HYBRID DC 401	14,758	15,175	17,220	8,650	18,174
110-41640-81481	CLOTHING AND UNIFORMS	1,338	1,008	1,800	-	1,800
110-41640-82110	RENT EXPENSE - POSTAGE METER AND PO BOX	-	-	-	31	100
110-41640-82210	PRINTING PUBLICATIONS AND REPORTS	-	156	150	-	150
110-41640-82450	COMMUNICATIONS	78,976	79,869	81,950	33,980	81,950
110-41640-82501	SUBSCRIPTION-BASED IT ARRANGEMENTS (SBITAs)	297,733	357,062	467,000	357,971	748,600
110-41640-82599	OTHER PROFESSIONAL SERVICES	81,634	131,088	68,500	14,178	102,500
110-41640-82605	R/M - OFFICE MACHINERY AND EQUIPMENT	1,555	9,737	9,900	8,925	10,300
110-41640-82610	R/M - MOTOR VEHICLES	2,116	2,340	1,000	-	1,000
110-41640-82620	R/M - MACHINERY AND EQUIPMENT	150,470	171,033	245,185	248,785	284,000
110-41640-82625	TIRES TUBES ETC	-	-	800	-	800
110-41640-82810	MEMBERSHIPS AND REGISTRATIONS	6,149	4,582	8,000	5,785	8,000
110-41640-82820	TRAVEL - CONFERENCE SCHOOLS AND TRAINING	4,661	8,147	9,000	2,592	10,000
110-41640-83100	OFFICE SUPPLIES AND MATERIALS	1,416	(633)	2,500	295	2,500
110-41640-83215	HOUSEHOLD AND JANITORIAL SUPPLIES	305	148	300	-	300
110-41640-83290	OTHER OPERATING SUPPLIES	5,760	3,783	9,000	1,466	7,000
110-41640-83299	SUNDRY	856	806	1,000	153	1,000
110-41640-83310	FUEL	468	588	600	385	800
110-41640-83535	OFFICE MACHINERY AND EQUIPMENT - NON CAPITAL	438	6,157	1,800	55	9,300
110-41640-83540	COMPUTER HARDWARE - NON CAPITAL	5,571	5,359	-	629	7,200
110-41640-83550	COMPUTER SOFTWARE - NON CAPITAL	581	-	3,400	-	7,600
110-41640-83560	MISCELLANEOUS TECHNOLOGY - NON CAPITAL	10,291	5,875	18,000	240	13,100
110-41640-83565	FURNITURE AND FIXTURES - NON CAPITAL	-	306	500	-	500
110-41640-85960	OTHER FEES	4,841	67	-	19	-
110-41640-88930	TRANSFER TO EQUIPMENT REPLACEMENT FUND	725,000	750,000	780,000	390,000	815,000
110-41640-89540	COMPUTER HARDWARE - CAPITAL	-	-	-	15,392	-
110-41640-89550	COMPUTER SOFTWARE - CAPITAL	-	-	-	-	30,000
110-41640-89555	TECHNOLOGY INFRASTRUCTURE - CAPITAL	-	-	8,390	8,860	-
Total Expenditures		2,355,529	2,746,988	3,038,040	1,717,210	3,523,719

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 2023	Actual FY 2024	Budget FY 2025	YTD Actual FY 2025	Budget FY 2026
Personnel Services	\$ 336,291	\$ 363,155	\$ 383,860	\$ 181,703	\$ 401,343
Operating Expenditures	\$ 71,763	\$ 55,506	\$ 103,000	\$ 68,858	\$ 70,300
Total	408,054	418,661	486,860	250,561	471,643

Budget Comments & Performance Measures

The FY 2026 budget includes an overall 3.1% decrease from FY 2025. Personnel services increased 4.6% due to proposed 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 decreased 31.8% over FY 2025 due to a decrease in Subscription Based IT Arrangements (SBITAs) (\$8,700) and a decrease in other Professional Services (\$25,000) for annual subscriptions and one time expenses in FY25 not recurring in FY26.

With a significant portion of the GIS activity dedicated to the needs of the Water Services Department, a GIS Service Fee is charged annually to the Water Services Department. The \$100,000 fee is recorded as revenue to the General Fund under line item 110-36225.

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

Performance Measures	Actual FY 2023	Actual FY 2024	Target FY 2025	Target FY 2026
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 2023	Actual FY 2024	Budget FY 2025	Budget FY 2026
GIS COORDINATOR	1	1	1	1
GIS SPECIALIST I & II	2	2	2	2
Total Gis	3	3	3	3

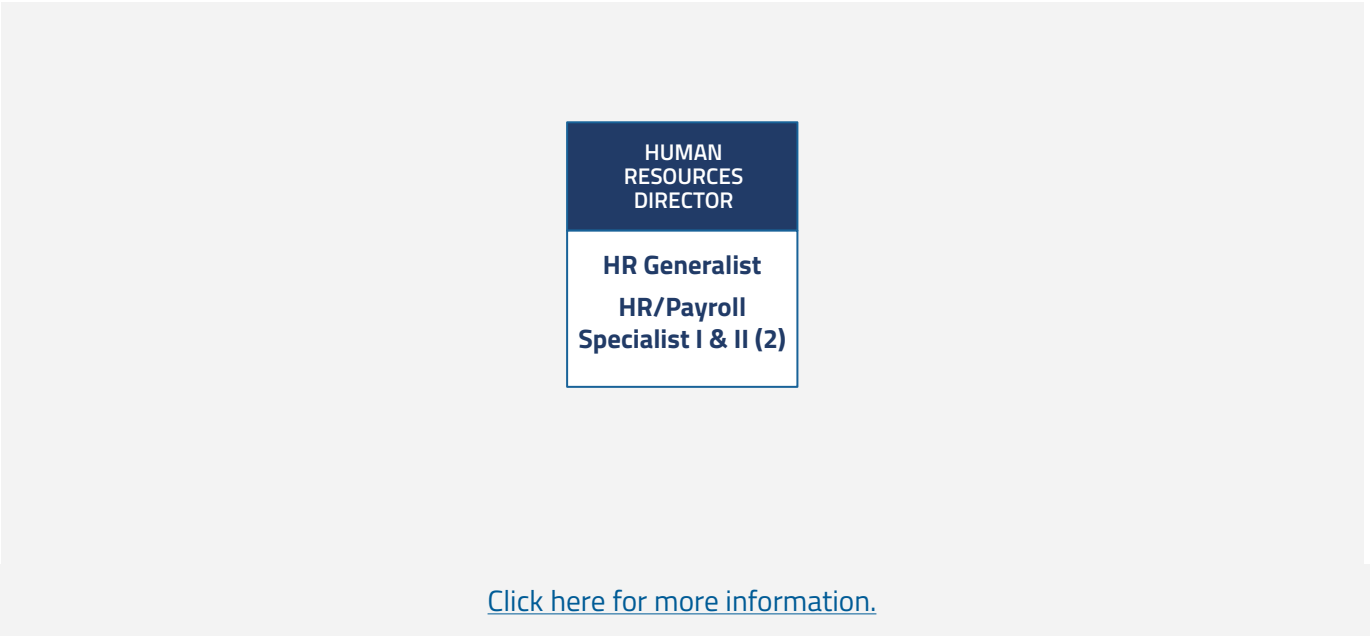
GEOGRAPHIC INFORMATION SYSTEMS

FY 2026 Budget Worksheets

Account Number	Account Name	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 8 Months	FY 2026 Budget
DEPT 41645: GIS						
110-41645-81110	SALARIES	237,697	265,013	280,915	129,869	295,452
110-41645-81120	SALARIES - OVERTIME	1,582	-	825	-	866
110-41645-81130	LONGEVITY PAY	2,700	2,880	3,060	3,060	3,240
110-41645-81145	COMMUNICATION ALLOWANCE	480	480	480	240	480
110-41645-81160	SUPPLEMENT - TRANSPORTATION	769	400	400	185	400
110-41645-81410	FICA (EMPLOYERS SHARE)	18,157	20,086	21,855	10,111	22,983
110-41645-81420	INSURANCE - HEALTH	33,700	33,700	33,700	16,851	33,702
110-41645-81422	INSURANCE - LIFE	734	734	735	367	630
110-41645-81425	RETIREMENT - HEALTH/LIFE	11,590	7,845	7,715	3,845	7,643
110-41645-81430	RETIREMENT - TCRS (LEGACY)	28,882	32,017	34,175	17,175	35,947
110-41645-82450	COMMUNICATIONS	1,311	816	1,000	340	1,000
110-41645-82501	SUBSCRIPTION-BASED IT ARRANGEMENTS (SBITAs)	36,160	45,283	46,450	37,249	37,750
110-41645-82599	OTHER PROFESSIONAL SERVICES	21,396	87	32,000	24,999	7,000
110-41645-82605	R/M - OFFICE MACHINERY AND EQUIPMENT	10	2	900	2	900
110-41645-82610	R/M - MOTOR VEHICLES	765	-	500	26	500
110-41645-82620	R/M - MACHINERY AND EQUIPMENT	-	1,095	3,500	940	3,500
110-41645-82810	MEMBERSHIPS AND REGISTRATIONS	1,469	1,080	4,150	285	4,150
110-41645-82820	TRAVEL - CONFERENCE SCHOOLS AND TRAINING	5,864	4,498	8,000	4,904	9,000
110-41645-83100	OFFICE SUPPLIES AND MATERIALS	1,841	1,814	5,000	-	5,000
110-41645-83290	OTHER OPERATING SUPPLIES	765	490	-	79	-
110-41645-83299	SUNDRY	-	-	200	-	200
110-41645-83310	FUEL	123	75	300	34	300
110-41645-83535	OFFICE MACHINERY AND EQUIPMENT - NON CAPITAL	43	187	-	-	-
110-41645-83540	COMPUTER HARDWARE - NON CAPITAL	395	79	1,000	-	1,000
110-41645-85960	OTHER FEES	1,621	-	-	-	-
Total Expenditures		408,054	418,661	486,860	250,561	471,643

HUMAN RESOURCES

Organizational chart



HUMAN RESOURCES

2025-2026 Non-Routine Work Plan

The Human Resources Department proposes the following as its goals and objectives for the non-routine work plan for the 2025-2026 fiscal year.

1. Develop and Implement a Structured Succession Planning Program

Like other municipalities, the City of Brentwood faces increasing challenges related to workforce aging, retirements, and the need for specialized skills. Many of our critical positions are vulnerable to turnover, resulting in a disruption in services and the loss of institutional knowledge. A succession planning strategy ensures leadership continuity, maintains effective delivery of services, enhances workforce development, and is critical for the long-term health and stability of the City's operations. By proactively investing in our internal staff, the City will build a resilient workforce capable of meeting both current and future challenges. This initiative will require dedicated HR staff time for planning and facilitation; dedicated budget dollars for training, mentorship programs, and assessment tools; and most importantly, support and engagement from department heads and senior leadership.

Target Date: March 31, 2026

2. Develop and implement a competency-based performance evaluation system aligned with succession planning

The City of Brentwood faces a growing need to modernize its performance management practices to support a high-performing and future-ready workforce. Our current evaluation methods are labor intensive, focus mostly on past performance, and fail to align with broader City goals. A competency-based system provides a structured, forward-looking approach that links employee evaluations with development and succession planning efforts. By aligning performance evaluations with succession planning, the City can strengthen organizational capability, enhance employee development, and build a leadership pipeline for the future. This initiative is especially critical as the City anticipates a continued wave of retirements, making it essential to proactively capture institutional knowledge and ensure a seamless transition of roles. This initiative will require dedicated HR staff time for planning and facilitation and support and engagement from department heads and senior leadership.

Target Date: March 31, 2026

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 2023	Actual FY 2024	Budget FY 2025	YTD Actual FY 2025	Budget FY 2026
Personnel Services	\$ 417,993	\$ 467,042	\$ 514,545	\$ 231,482	\$ 547,500
Operating Expenditures	\$ 228,422	\$ 232,959	\$ 313,280	\$ 209,882	\$ 286,175
Total	\$ 646,415	\$ 700,001	\$ 827,825	\$ 441,364	\$ 833,675

★ Budget Comments & Performance Measures

The FY 2026 budget reflects a 0.7% increase from FY 2025, led by a 6.4% increase in Personnel Services attributed to proposed 5% salary adjustments (and related benefits), and an increase due to a budgeted promotion. As with other City departments, no increase is proposed for the per employee health insurance or TCRS retirement contribution rates. The increase in personnel services was offset by reductions in operating expenditures.

FY 2026 operating expenditures include a decrease in Other Professional Services of (\$46,575) for FY25 one time expenses not recurring in FY26 (City Manager executive search firm, Professional Development training, and Leadership/Management training for Public Works). Subscription-based informational technology arrangements increased \$28,303 due to the purchase of 2 new safety training annual subscriptions and higher annual renewal costs for existing subscriptions. Other decreases helping to offset the increase in SBITA costs include reductions in budgeted travel expenses for applicants (\$5,000) since a new City Manager has been hired and a reduction in budgeted advertising costs (\$3,900).

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

Performance Measures	Actual FY 2023	Actual FY 2024	Target FY 2025	Target FY 2026
Percent positions filled w/in 60 days of vacancy	33%	32%	33%	50%
Percent FT positions filled w/in 60 days of vacancy	--	25%	37%	50%
Percent PT positions filled w/in 60 days of vacancy	--	52.00%	43%	70%
Employees successfully completing probation (# and %)	51/77%	65/82%	85%	85%
FT employees successfully completing probation (# and %)	--	50/86%	90%	90%
PT employees successfully completing probation (# and %)	--	15/71%	63%	75%
Employee turnover rate (incl. PT)	16%	17%	15%	12%
Employee turnover rate FT*	10%	13%	10%	10%
Employee turnover rate PT*	38%	35%	35%	15%

HUMAN RESOURCES

★ Authorized Personnel

Position / Title	Actual FY 2023	Actual FY 2024	Budget FY 2025	Budget FY 2026
HR/PAYROLL SPECIALIST I & II	2	2	2	2
HUMAN RESOURCES DIRECTOR	1	1	1	1
HUMAN RESOURCES GENERALIST	1	1	1	1
Total Human Resources	4	4	4	4

HUMAN RESOURCES

FY 2026 Budget Worksheets

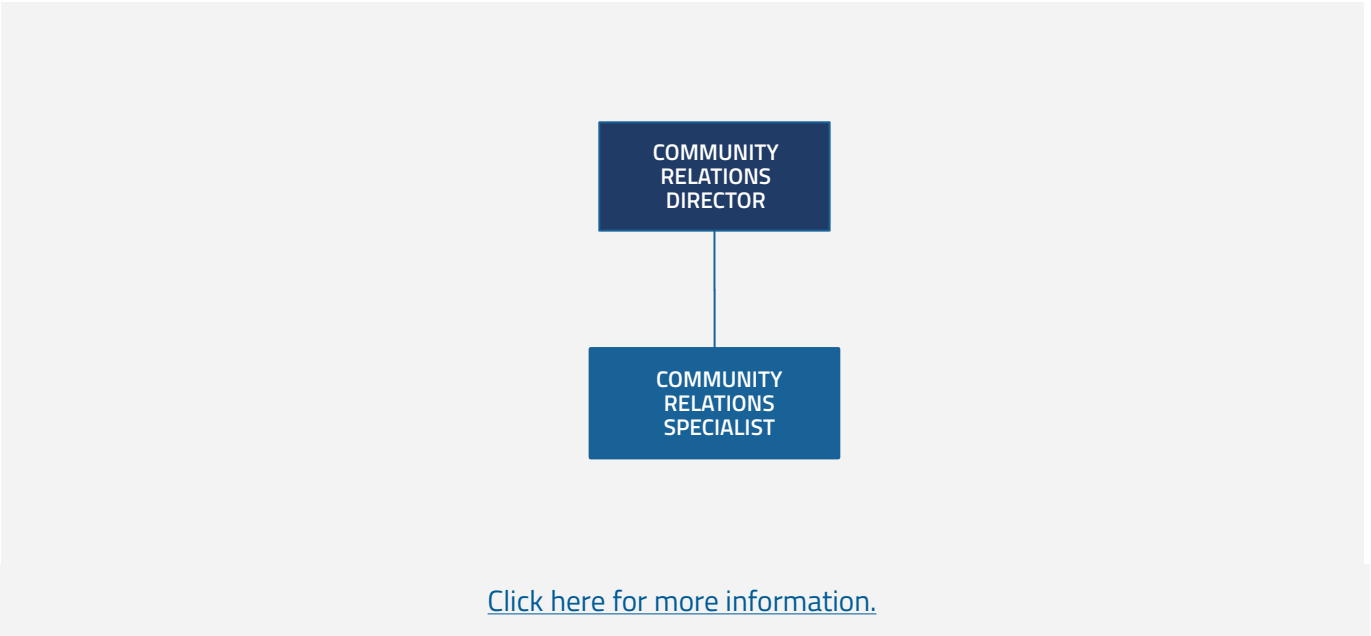
Account Number	Account Name	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 8 Months	FY 2026 Budget
DEPT 41650: HUMAN RESOURCES						
110-41650-81110	SALARIES	279,420	335,818	354,620	167,437	382,734
110-41650-81111	SALARIES - PART TIME	17,166	1,314	26,000	-	26,000
110-41650-81120	SALARIES - OVERTIME	4,311	7,619	6,000	1,980	6,300
110-41650-81130	LONGEVITY PAY	-	300	660	660	780
110-41650-81145	COMMUNICATION ALLOWANCE	720	720	720	360	720
110-41650-81160	SUPPLEMENT - TRANSPORTATION	8,538	8,077	8,000	3,692	8,000
110-41650-81410	FICA (EMPLOYERS SHARE)	22,734	26,776	30,295	12,980	32,477
110-41650-81420	INSURANCE - HEALTH	44,935	44,935	44,935	22,468	44,936
110-41650-81422	INSURANCE - LIFE	898	979	980	490	840
110-41650-81425	RETIREMENT - HEALTH/LIFE	15,650	10,460	10,290	5,130	10,191
110-41650-81430	RETIREMENT - TCRS (LEGACY)	4,075	7,521	8,165	4,309	8,974
110-41650-81436	RETIREMENT - TCRS (HYBRID BASE)	7,367	8,644	9,120	4,519	9,797
110-41650-81442	EMPLOYER NONMATCHING CONTR-HYBRID DC 401	12,117	13,898	14,660	7,457	15,751
110-41650-82110	RENT EXPENSE - POSTAGE METER AND PO BOX	41	-	-	9	-
110-41650-82210	PRINTING PUBLICATIONS AND REPORTS	934	9,450	7,000	439	6,850
110-41650-82310	ADVERTISING AND LEGAL NOTICES	8,912	8,590	15,000	1,050	11,030
110-41650-82315	RECRUITMENT AND RETENTION	975	-	5,000	-	2,500
110-41650-82450	COMMUNICATIONS	396	480	600	200	480
110-41650-82501	SUBSCRIPTION-BASED IT ARRANGEMENTS (SBITAs)	58,674	60,276	63,585	61,566	91,890
110-41650-82505	SUPPLEMENTAL INSURANCE	62	(19)	100	-	-
110-41650-82510	MEDICAL SERVICES	56,881	58,130	70,000	47,923	68,585
110-41650-82599	OTHER PROFESSIONAL SERVICES	40,164	38,170	70,000	45,295	23,425
110-41650-82605	R/M - OFFICE MACHINERY AND EQUIPMENT	2,872	598	850	255	850
110-41650-82750	ANNUAL EMPLOYEE BANQUET	23,216	31,458	40,500	36,836	42,000
110-41650-82755	AWARDS	8,900	6,146	7,000	6,079	10,200
110-41650-82810	MEMBERSHIPS AND REGISTRATIONS	4,724	3,094	7,245	1,363	5,655
110-41650-82820	TRAVEL - CONFERENCE SCHOOLS AND TRAINING	2,613	-	4,000	-	3,350
110-41650-82890	TRAVEL - APPLICANTS	-	-	6,000	6,702	1,000
110-41650-83100	OFFICE SUPPLIES AND MATERIALS	5,970	5,510	4,000	668	4,000
110-41650-83290	OTHER OPERATING SUPPLIES	877	109	-	(29)	-
110-41650-83299	SUNDRY	8,116	9,419	10,000	1,526	13,100
110-41650-83530	MACHINERY AND EQUIPMENT - NON CAPITAL	756	-	-	-	-
110-41650-83535	OFFICE MACHINERY AND EQUIPMENT - NON CAPITAL	-	1,341	-	-	1,260
110-41650-83540	COMPUTER HARDWARE - NON CAPITAL	1,334	-	2,500	-	-
110-41650-85960	OTHER FEES	2,067	188	-	-	-
Total Expenditures		646,415	700,001	827,825	441,364	833,675



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COMMUNITY RELATIONS

Organizational chart



COMMUNITY RELATIONS**2025-2026 Non-Routine Work Plan**

The Community Relations Department proposes the following as its goals and objectives for the non-routine work plan for the 2025-2026 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 first phase of this project began during the 2024-25 fiscal year with the City hiring STV – an engineering and design company -- 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 the next phase – initial implementation of new/replacement signage with future signage additions planned in future budgets.

Target Date: March 31, 2026

2. City Style Guide

The Community Relations Department will develop a City Style Guide to provide clear and consistent written communication across multiple platforms – news releases, website, social media, newsletters, signage, etc. This plan will focus on simplicity and consistency for ease of adoption across departments. Because of CRD's connection and coordination with media outlets, the guide will follow AP Style, but it also will address Brentwood specific issues that would not be included in the AP Style Guide. This guide will allow for more efficient and professional communication across all City of Brentwood platforms.

Target Date: December 31, 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 2023	Actual FY 2024	Budget FY 2025	YTD Actual FY 2025	Budget FY 2026
Personnel Services	\$ 265,262	\$ 278,934	\$ 289,875	\$ 138,670	\$ 296,074
Operating Expenditures	\$ 161,145	\$ 133,758	\$ 169,600	\$ 70,287	\$ 196,955
Total	\$ 426,407	\$ 412,692	\$ 459,475	\$ 208,957	\$ 493,029

Budget Comments & Performance Measures

The budget reflects an overall increase of 7.3% from FY 2025 due to salary adjustments (and related benefits). FY 2026 funding includes \$10,000 for banner replacement replacements along Franklin Road, as well as \$7,500 for replacement of 5 out of 15 interpretive displays in city parks.

Special events such as the concert series at the Eddy Arnold amphitheater, the Independence Day Celebration (with fireworks), etc. are budgeted at \$55,000, up \$5,000 from FY 2025 due to increased costs for the 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).

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

Performance Measures	Actual FY 2023	Actual FY 2024	Target FY 2025	Target FY 2026
Social media engagement (measured by total users across Facebook, Twitter, Instagram and YouTube, Nextdoor)	84,104	89,702	90,000	93,000
Public use of City website (page views/yr.)	925,000	931,243	950,000	975,000

Authorized Personnel

Position / Title	Actual FY 2023	Actual FY 2024	Budget FY 2025	Budget FY 2026
COMMUNITY RELATIONS DIRECTOR	1	1	1	1
COMMUNITY RELATIONS SPECIALIST	1	1	1	1
Total Community Relations	2	2	2	2

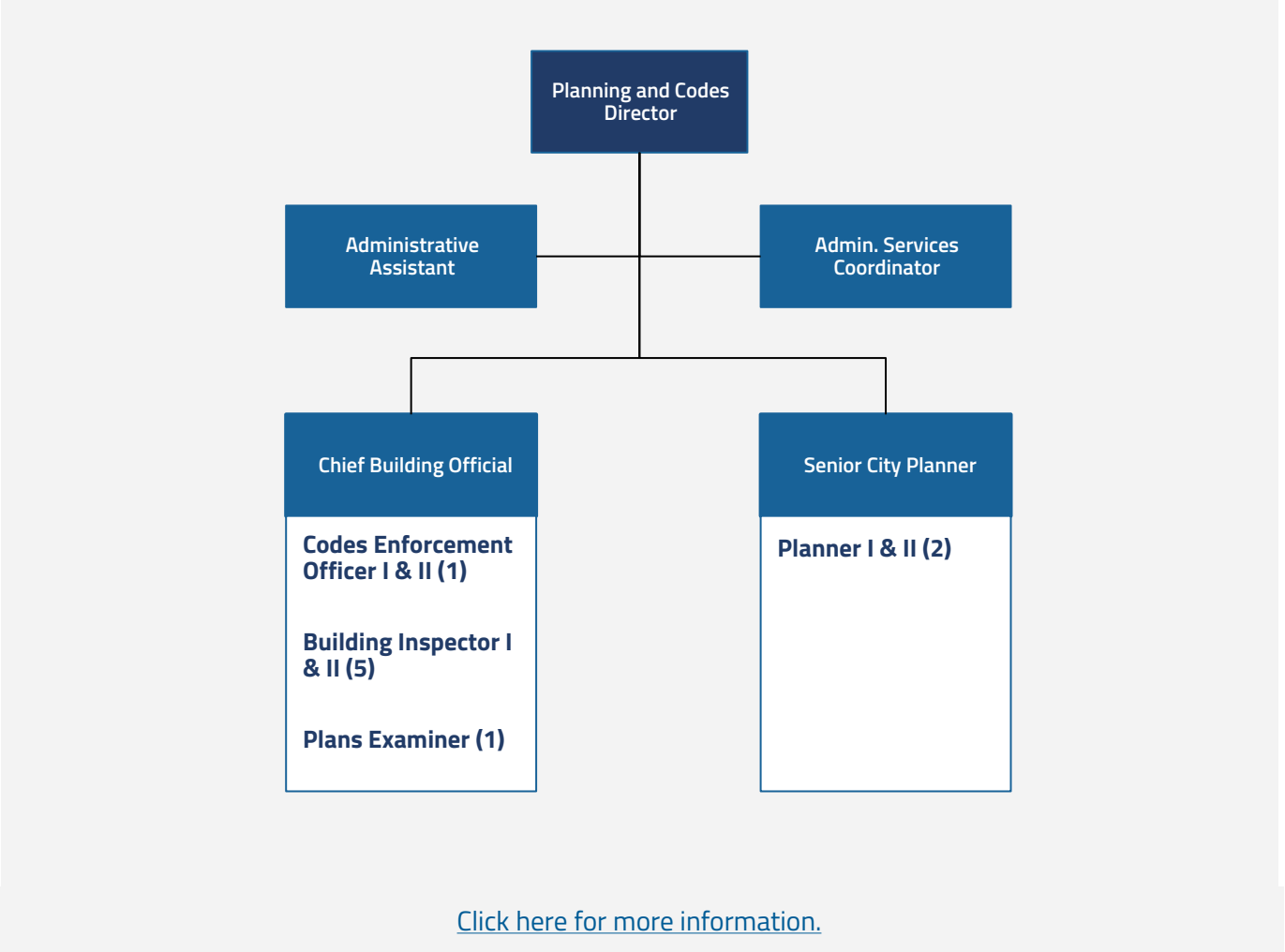
COMMUNITY RELATIONS

FY 2026 Budget Worksheets

Account Number	Account Name	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 8 Months	FY 2026 Budget
DEPT 41680: COMMUNITY RELATIONS						
110-41680-81110	SALARIES	175,316	187,472	189,010	93,526	198,459
110-41680-81111	SALARIES - PART TIME	23,787	27,576	34,445	13,134	31,001
110-41680-81130	LONGEVITY PAY	360	-	-	-	-
110-41680-81145	COMMUNICATION ALLOWANCE	1,750	1,900	1,920	960	1,920
110-41680-81160	SUPPLEMENT - TRANSPORTATION	2,269	3,000	3,000	1,385	3,000
110-41680-81410	FICA (EMPLOYERS SHARE)	14,876	15,653	17,760	7,766	17,777
110-41680-81420	INSURANCE - HEALTH	22,470	22,470	22,470	11,234	22,468
110-41680-81422	INSURANCE - LIFE	469	490	490	245	420
110-41680-81425	RETIREMENT - HEALTH/LIFE	7,725	5,230	5,145	2,565	5,096
110-41680-81430	RETIREMENT - TCRS (LEGACY)	8,827	-	-	-	-
110-41680-81436	RETIREMENT - TCRS (HYBRID BASE)	2,803	5,807	5,995	2,964	6,110
110-41680-81442	EMPLOYER NONMATCHING CONTR-HYBRID DC 401	4,610	9,336	9,640	4,891	9,823
110-41680-81481	CLOTHING AND UNIFORMS	-	183	-	-	-
110-41680-82110	RENT EXPENSE - POSTAGE METER AND PO BOX	15,739	10,399	17,000	4,948	17,000
110-41680-82210	PRINTING PUBLICATIONS AND REPORTS	34,729	26,822	35,000	-	34,270
110-41680-82310	ADVERTISING AND LEGAL NOTICES	4,167	3,759	4,000	3,074	4,490
110-41680-82330	PERIODICAL SUBSCRIPTIONS	258	-	-	-	-
110-41680-82450	COMMUNICATIONS	1,309	842	1,500	369	1,500
110-41680-82501	SUBSCRIPTION-BASED IT ARRANGEMENTS (SBITAs)	22,161	18,104	20,000	15,401	26,045
110-41680-82590	SPECIAL EVENTS	29,340	55,944	50,000	30,942	55,000
110-41680-82599	OTHER PROFESSIONAL SERVICES	37,419	9,664	23,500	10,229	32,500
110-41680-82605	R/M - OFFICE MACHINERY AND EQUIPMENT	24	212	1,500	13	1,500
110-41680-82810	MEMBERSHIPS AND REGISTRATIONS	1,365	3,274	1,600	480	1,600
110-41680-82820	TRAVEL - CONFERENCE SCHOOLS AND TRAINING	1,307	-	5,500	27	5,500
110-41680-83100	OFFICE SUPPLIES AND MATERIALS	688	180	500	-	500
110-41680-83215	HOUSEHOLD AND JANITORIAL SUPPLIES	-	-	-	7	50
110-41680-83280	BANNERS	-	-	2,500	1,279	10,000
110-41680-83290	OTHER OPERATING SUPPLIES	264	-	-	-	-
110-41680-83299	SUNDRY	2,246	1,573	1,500	-	1,500
110-41680-83530	MACHINERY AND EQUIPMENT - NON CAPITAL	137	-	-	1,043	-
110-41680-83535	OFFICE MACHINERY AND EQUIPMENT - NON CAPITAL	38	-	500	-	500
110-41680-83540	COMPUTER HARDWARE - NON CAPITAL	4,992	-	1,500	-	1,500
110-41680-83550	COMPUTER SOFTWARE - NON CAPITAL	106	-	-	-	-
110-41680-85240	RENT EXPENSE - MACHINERY AND EQUIPMENT	-	-	-	1,475	-
110-41680-85960	OTHER FEES	1,356	2	-	-	-
110-41680-87131	LEADERSHIP BRENTWOOD	1,000	1,000	1,000	1,000	1,000
110-41680-87145	HISTORIC BOARD	2,500	1,800	2,500	-	2,500
Total Expenditures		426,407	412,692	459,475	208,957	493,029

PLANNING DEPARTMENT

Organizational chart



PLANNING DEPARTMENT**2025-2026 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 2025-2026 fiscal year.

1. Training and cross training for general procedures including permitting and planning software

To ensure consistent service delivery and operational efficiency, ongoing training and cross training efforts are prioritized within the department. Training sessions and cross training initiatives are implemented to build versatility within the team, allowing personnel to assist in various roles when needed. These efforts enhance team flexibility, reduce service interruptions, and promote knowledge sharing within the department

Target Date: June 30, 2026

2. 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: June 30, 2026

3. 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, 2026

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 2023	Actual FY 2024	Budget FY 2025	YTD Actual FY 2025	Budget FY 2026
Personnel Services	\$ 402,889	\$ 502,813	\$ 556,385	\$ 228,729	\$ 570,164
Operating Expenditures	\$ 126,158	\$ 95,923	\$ 169,850	\$ 76,830	\$ 179,275
Total	\$ 529,047	\$ 598,736	\$ 726,235	\$ 305,559	\$ 749,439

Budget Comments & Performance Measures

The proposed budget for Planning in FY 2026 is 3.2% higher than FY 2025 due to proposed salary adjustments (and related benefits) and an increase in Operating Expenditures. As with other City departments, no increase is proposed for the per employee health insurance contribution or TCRS retirement contribution rates.

Operating expenditures are 5.6% higher than FY 2025, which are primarily related to a \$4,000 increase in Planning Consulting Mapping Services for an increase in services for a Community Rating System Consultant, and a \$5,000 increase in Rent Expense - Machinery & Equipment to lease a new copier/printer for the Planning Department.

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

Performance Measures	Actual FY 2023	Actual FY 2024	Target FY 2025	Target FY 2026
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 2023	Actual FY 2024	Budget FY 2025	Budget FY 2026
CITY PLANNER	1	1	0	0
PLANNER I & II	1	1	2	2
PLANNING AND CODES DIRECTOR	1	1	1	1
SENIOR CITY PLANNER	1	1	1	1
Total Planning	4	4	4	4

PLANNING DEPARTMENT

FY 2026 Budget Worksheets

Account Number	Account Name	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 8 Months	FY 2026 Budget
DEPT 41700: PLANNING						
110-41700-81110	SALARIES	281,113	373,126	417,455	167,640	429,449
110-41700-81111	SALARIES - PART TIME	2,270	-	-	-	-
110-41700-81120	SALARIES - OVERTIME	840	-	-	-	-
110-41700-81130	LONGEVITY PAY	1,320	1,380	1,740	1,740	1,860
110-41700-81145	COMMUNICATION ALLOWANCE	1,620	2,020	2,160	930	1,920
110-41700-81160	SUPPLEMENT - TRANSPORTATION	5,923	7,061	7,600	3,123	7,600
110-41700-81410	FICA (EMPLOYERS SHARE)	22,539	28,703	32,815	13,177	33,723
110-41700-81420	INSURANCE - HEALTH	44,935	44,935	44,935	19,659	44,936
110-41700-81422	INSURANCE - LIFE	714	898	980	449	840
110-41700-81425	RETIREMENT - HEALTH/LIFE	15,450	10,460	10,290	5,130	10,191
110-41700-81430	RETIREMENT - TCRS (LEGACY)	11,645	12,823	13,610	7,120	14,395
110-41700-81436	RETIREMENT - TCRS (HYBRID BASE)	5,490	8,209	9,510	3,683	9,683
110-41700-81442	EMPLOYER NONMATCHING CONTR-HYBRID DC 401	9,030	13,198	15,290	6,078	15,567
110-41700-82110	RENT EXPENSE - POSTAGE METER AND PO BOX	1,449	-	150	-	150
110-41700-82210	PRINTING PUBLICATIONS AND REPORTS	35	471	2,500	43	2,100
110-41700-82310	ADVERTISING AND LEGAL NOTICES	2,973	2,280	3,500	651	3,500
110-41700-82501	SUBSCRIPTION-BASED IT ARRANGEMENTS (SBITAs)	34,247	35,913	42,300	42,371	42,500
110-41700-82550	PLANNING CONSULTING MAPPING SERVICES	20,693	-	44,000	-	48,000
110-41700-82555	RADIO AND TELEVISION SERVICES	9,850	10,749	10,500	4,245	11,500
110-41700-82570	TRAFFIC ENGINEERING SERVICES	12,143	13,958	12,000	2,350	12,000
110-41700-82605	R/M - OFFICE MACHINERY AND EQUIPMENT	6,254	6,433	6,500	1,019	-
110-41700-82620	R/M - MACHINERY AND EQUIPMENT	537	552	600	-	500
110-41700-82810	MEMBERSHIPS AND REGISTRATIONS	21,683	22,163	24,500	23,348	27,000
110-41700-82820	TRAVEL - CONFERENCE SCHOOLS AND TRAINING	2,357	1,746	5,000	-	5,000
110-41700-83100	OFFICE SUPPLIES AND MATERIALS	1,286	230	4,000	147	3,000
110-41700-83215	HOUSEHOLD AND JANITORIAL SUPPLIES	88	83	300	-	300
110-41700-83290	OTHER OPERATING SUPPLIES	914	556	1,500	144	1,250
110-41700-83299	SUNDRY	674	358	2,000	126	1,500
110-41700-83535	OFFICE MACHINERY AND EQUIPMENT - NON CAPITAL	278	55	3,500	50	3,500
110-41700-83540	COMPUTER HARDWARE - NON CAPITAL	3,744	376	4,000	-	4,000
110-41700-83550	COMPUTER SOFTWARE - NON CAPITAL	-	-	3,000	-	2,500
110-41700-85130	INSURANCE - LIABILITY	5,000	-	-	-	-
110-41700-85240	RENT EXPENSE - MACHINERY AND EQUIPMENT	-	-	-	2,336	10,975
110-41700-85960	OTHER FEES	1,953	-	-	-	-
Total Expenditures		529,047	598,736	726,235	305,559	749,439

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 2023	Actual FY 2024	Budget FY 2025	YTD Actual FY 2025	Budget FY 2026
Personnel Services	\$ 827,657	\$ 888,444	\$ 1,022,945	\$ 438,057	\$ 1,074,861
Operating Expenditures	\$ 54,697	\$ 44,006	\$ 88,500	\$ 18,520	\$ 86,000
Total	\$ 882,354	\$ 932,450	\$ 1,111,445	\$ 456,577	\$ 1,160,861

Budget Comments & Performance Measures

The overall proposed FY 2026 budget reflects an increase of 4.5% over FY 2025 budget. This increase is the result of proposed increases in salary (and related benefits) offset by a decrease of 2.8% in Operating expenditures. 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 \$2,500 due to minor adjustments in various line items which helps to offset the increase in personnel services.

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

Performance Measures	Actual FY 2023	Actual FY 2024	Target FY 2025	Target FY 2026
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%	75%	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 2023	Actual FY 2024	Budget FY 2025	Budget FY 2026
ADMINISTRATIVE ASSISTANT	1	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	1	1	1	1
Total Codes	10	10	10	10

CODES ENFORCEMENT

FY 2026 Budget Worksheets

Account Number	Account Name	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 8 Months	FY 2026 Budget
DEPT 41710: CODES						
110-41710-81110	SALARIES	543,982	606,080	715,575	302,830	759,125
110-41710-81111	SALARIES - PART TIME	158	-	-	-	-
110-41710-81120	SALARIES - OVERTIME	228	454	1,645	-	1,725
110-41710-81130	LONGEVITY PAY	4,200	3,120	3,600	3,600	3,840
110-41710-81145	COMMUNICATION ALLOWANCE	2,760	3,260	3,360	1,680	3,360
110-41710-81160	SUPPLEMENT - TRANSPORTATION	14,569	16,354	18,000	7,569	18,400
110-41710-81410	FICA (EMPLOYERS SHARE)	42,500	46,951	56,775	23,929	60,163
110-41710-81420	INSURANCE - HEALTH	112,340	112,340	112,340	44,936	112,340
110-41710-81422	INSURANCE - LIFE	1,938	2,142	2,450	1,102	2,100
110-41710-81425	RETIREMENT - HEALTH/LIFE	38,630	26,145	25,725	12,855	25,478
110-41710-81430	RETIREMENT - TCRS (LEGACY)	35,813	31,084	33,225	16,743	34,902
110-41710-81436	RETIREMENT - TCRS (HYBRID BASE)	6,787	10,708	13,520	5,778	14,736
110-41710-81442	EMPLOYER NONMATCHING CONTR-HYBRID DC 401	11,162	17,216	21,730	9,535	23,692
110-41710-81470	WORKER'S COMPENSATION	12,590	12,590	15,000	7,500	15,000
110-41710-81481	CLOTHING AND UNIFORMS	1,381	3,357	4,000	-	3,500
110-41710-82210	PRINTING PUBLICATIONS AND REPORTS	1,212	4,909	6,500	2,275	6,000
110-41710-82310	ADVERTISING AND LEGAL NOTICES	-	-	750	-	500
110-41710-82450	COMMUNICATIONS	2,882	2,084	3,500	808	3,000
110-41710-82501	SUBSCRIPTION-BASED IT ARRANGEMENTS (SBITAs)	2,772	2,993	10,500	3,650	10,500
110-41710-82540	ARCHITECT ENGINEERING AND LANDSCAPING SERVICES	-	-	5,000	-	5,000
110-41710-82599	OTHER PROFESSIONAL SERVICES	-	208	-	-	1,000
110-41710-82605	R/M - OFFICE MACHINERY AND EQUIPMENT	-	-	2,500	-	2,000
110-41710-82610	R/M - MOTOR VEHICLES	9,364	2,981	6,500	3,009	6,500
110-41710-82625	TIRES TUBES ETC	2,488	1,640	4,000	-	4,000
110-41710-82810	MEMBERSHIPS AND REGISTRATIONS	3,139	6,296	7,000	1,409	6,500
110-41710-82820	TRAVEL - CONFERENCE SCHOOLS AND TRAINING	1,285	2,067	7,000	-	7,000
110-41710-83100	OFFICE SUPPLIES AND MATERIALS	1,328	1,156	3,000	551	2,500
110-41710-83215	HOUSEHOLD AND JANITORIAL SUPPLIES	828	1,532	500	54	500
110-41710-83290	OTHER OPERATING SUPPLIES	1,157	535	500	19	500
110-41710-83299	SUNDRY	5,675	357	3,000	126	2,500
110-41710-83310	FUEL	6,252	6,646	7,000	4,447	8,500
110-41710-83530	MACHINERY AND EQUIPMENT - NON CAPITAL	1,505	-	-	-	-
110-41710-83535	OFFICE MACHINERY AND EQUIPMENT - NON CAPITAL	136	10	2,000	-	2,000
110-41710-83540	COMPUTER HARDWARE - NON CAPITAL	2,726	2,844	5,000	-	3,000
110-41710-83550	COMPUTER SOFTWARE - NON CAPITAL	-	-	4,000	-	4,000
110-41710-83565	FURNITURE AND FIXTURES - NON CAPITAL	-	200	250	-	1,000
110-41710-85130	INSURANCE - LIABILITY	6,795	4,191	6,000	2,172	6,000
110-41710-85960	OTHER FEES	3,772	-	-	-	-
Total Expenditures		882,354	932,450	1,111,445	456,577	1,160,861

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 in the spring of 2023.

Category	Actual FY 2023	Actual FY 2024	Budget FY 2025	YTD Actual FY 2025	Budget FY 2026
Operating Expenditures	\$ -	\$ -	\$ 545,435	\$ 225,785	\$ 552,650
Total	\$ -	\$ -	\$ 545,435	\$ 225,785	\$ 552,650

★ Budget Comments & Performance Measures

The Municipal Center Fund was discontinued in FY 2024. The fund’s physical assets were transferred to the General Fund, \$4.5 million of the net position held for capital renewal has been transferred to the Capital Projects Fund for the renovation project and \$1.5 million has been transferred to Facilities Maintenance Fund for future repair needs. The remaining excess net position was transferred to the General Fund. All Municipal Center expenditures are now 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. FY 2025 included a reduction in R/M Buildings due to the creation of the Facilities Maintenance Coordinator position in the Service Center activity and a reduction in Cushman & Wakefield expenditures. Budgeted expenditures for FY 2026 are \$552,650, an increase (1.3%) from FY 2025.

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 of \$1,040,000 is provided in the Capital Projects Fund for completion of the project, which is expected in late summer 2025. Extraordinary repairs, if any, will be funded by a \$170,000 line item in the Facilities Maintenance Fund.

Performance Measures	Actual* FY 2023	Actual* FY 2024	Target* FY 2025	Target FY 2026
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

★ Authorized Personnel

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

MUNICIPAL CENTER

FY 2026 Budget Worksheets*

Account Number	Account Name	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 8 Months	FY 2026 Budget
DEPT 41810: MUNICIPAL CENTER						
110-41810-81481	CLOTHING AND UNIFORMS	-	-	720	-	-
110-41810-82410	UTILITIES - ELECTRIC	-	-	115,000	43,650	115,000
110-41810-82420	UTILITIES - WATER	-	-	15,500	9,981	16,000
110-41810-82430	UTILITIES - SEWER	-	-	5,000	2,337	5,000
110-41810-82440	UTILITIES - NATURAL/PROPANE GAS	-	-	31,000	19,218	32,000
110-41810-82501	SUBSCRIPTION-BASED IT ARRANGEMENTS (SBITAs)	-	-	2,500	-	2,500
110-41810-82599	OTHER PROFESSIONAL SERVICES	-	-	26,000	10,986	26,000
110-41810-82605	R/M - OFFICE MACHINERY AND EQUIPMENT	-	-	22,000	11,828	22,000
110-41810-82610	R/M - MOTOR VEHICLES	-	-	-	71	-
110-41810-82620	R/M - MACHINERY AND EQUIPMENT	-	-	26,500	13,990	26,500
110-41810-82650	R/M - GROUNDS	-	-	32,000	16,063	34,700
110-41810-82660	R/M - BUILDINGS	-	-	155,270	48,728	155,000
110-41810-82661	R/M - WINDOW AND CARPET CLEANING	-	-	1,500	-	4,000
110-41810-82662	UTILITIES - TRASH REMOVAL	-	-	4,000	2,648	4,000
110-41810-82663	R/M - PAINTING	-	-	5,000	114	3,000
110-41810-82670	R/M - PLUMBING AND HVAC	-	-	65,000	23,267	65,000
110-41810-83100	OFFICE SUPPLIES AND MATERIALS	-	-	250	-	250
110-41810-83215	HOUSEHOLD AND JANITORIAL SUPPLIES	-	-	4,500	298	4,500
110-41810-83290	OTHER OPERATING SUPPLIES	-	-	3,300	606	3,300
110-41810-83299	SUNDRY	-	-	800	143	800
110-41810-83540	COMPUTER HARDWARE - NON CAPITAL	-	-	4,000	1,550	5,500
110-41810-85110	INSURANCE - BUILDING	-	-	19,095	18,429	20,000
110-41810-85130	INSURANCE - LIABILITY	-	-	5,000	40	5,000
110-41810-85240	RENT EXPENSE - MACHINERY AND EQUIPMENT	-	-	1,500	1,838	2,600
Total Expenditures		-	-	545,435	225,785	552,650

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 2023	Actual FY 2024	Budget FY 2025	YTD Actual FY 2025	Budget FY 2026
Personnel Services	\$ 851,634	\$ 997,478	\$ 1,031,210	\$ 465,760	\$ 1,094,357
Operating Expenditures	\$ 45,841	\$ 66,067	\$ 79,440	\$ 56,936	\$ 79,965
Total	\$ 897,475	\$ 1,063,545	\$ 1,110,650	\$ 522,696	\$ 1,174,322

Budget Comments

The FY 2026 budget reflects a 5.7% increase primarily related to the effect of the planned FY 2026 salary adjustments on related benefit costs reflected in this budget activity, such as the employer match to the deferred compensation plan (\$46,865) and leave buy backs (\$12,100). Other changes in FY 2026 include a small increase for unemployment compensation (\$1,000).

Authorized Personnel

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

FY 2026 Budget Worksheets

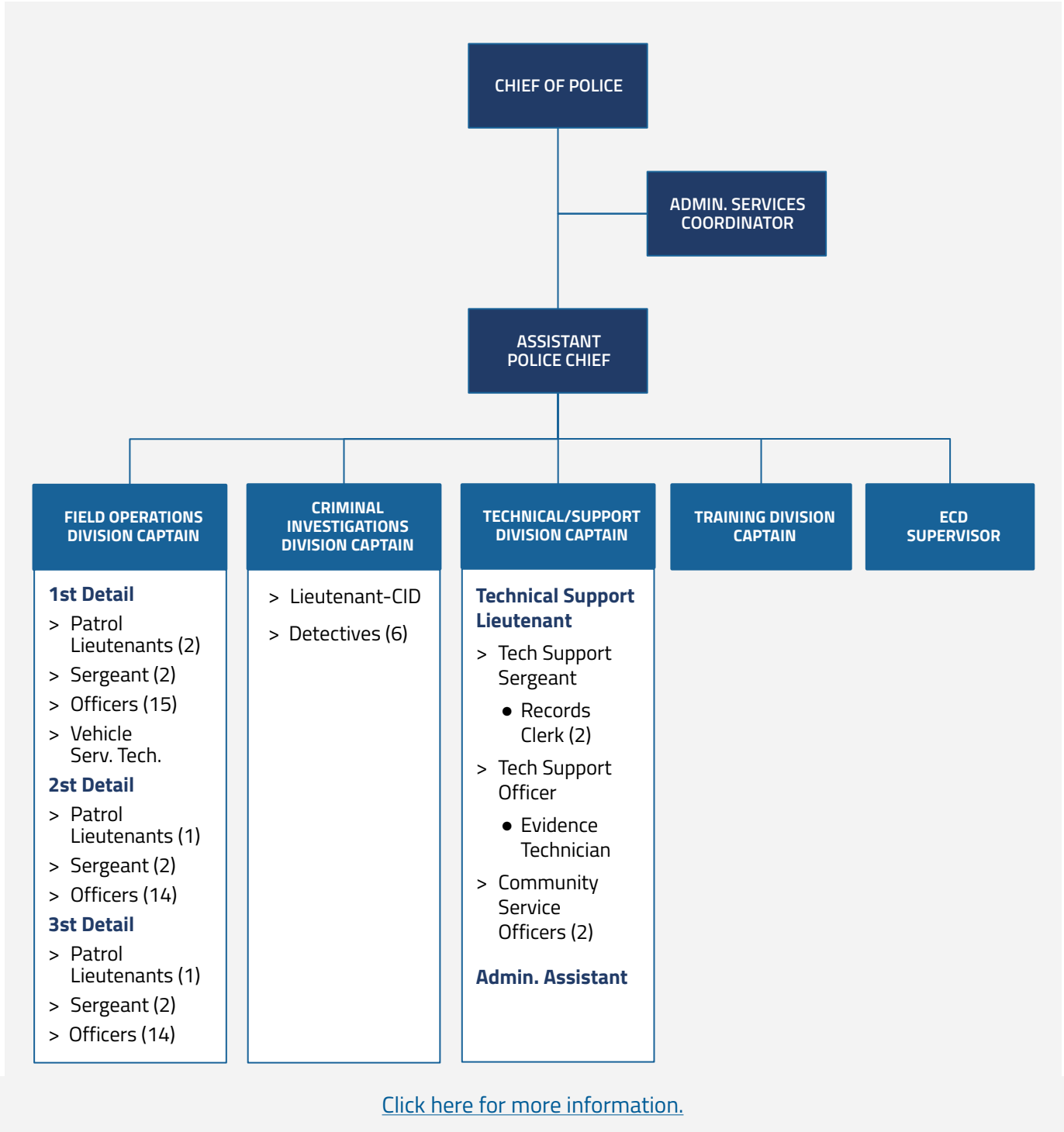
Account Number	Account Name	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 8 Months	FY 2026 Budget
DEPT 41990: INSURANCE OTHER BENEFITS						
110-41990-81205	REFERRAL BONUS	2,300	7,750	10,000	3,000	10,000
110-41990-81410	FICA (EMPLOYERS SHARE)	-	18,706	18,175	-	21,352
110-41990-81414	FLEXIBLE SPENDING ACCOUNT FEE	304	3,025	-	-	-
110-41990-81421	INSURANCE - DENTAL REIMBURSEMENT	135,802	137,675	145,000	58,163	145,000
110-41990-81424	INSURANCE - LONG TERM DISABILITY	48,746	54,399	50,000	29,593	50,000
110-41990-81441	EMPLOYER MATCH - 401K PLAN	405,588	450,601	492,035	253,332	538,900
110-41990-81450	BUY BACK - SICK LEAVE	68,555	84,936	87,000	28,258	91,350
110-41990-81455	ATTENDANCE BONUS PAY	13,700	12,100	15,000	-	15,005
110-41990-81456	BUY BACK - ANNUAL LEAVE	127,869	147,482	155,000	70,317	162,750
110-41990-81457	EDUCATION REIMBURSEMENT	33,045	30,696	35,000	8,105	35,000
110-41990-81460	UNEMPLOYMENT COMPENSATION	-	5,907	4,000	4,988	5,000
110-41990-81470	WORKER'S COMPENSATION	15,725	15,725	20,000	10,004	20,000
110-41990-81490	QNEC CORRECTIONS	-	28,476	-	-	-
110-41990-85105	INSURANCE - PRIVACY AND NETWORK SECURITY	8,554	8,708	10,000	9,711	10,000
110-41990-85110	INSURANCE - BUILDING	-	3,268	4,475	2,937	5,000
110-41990-85120	INSURANCE - VEHICLE MACHINERY AND EQUIPMENT	3,400	606	-	-	-
110-41990-85130	INSURANCE - LIABILITY	33,367	53,149	63,965	44,238	63,965
110-41990-85140	INSURANCE - OFFICIAL SURETY BONDS	520	336	1,000	50	1,000
Total Expenditures		897,475	1,063,545	1,110,650	522,696	1,174,322



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POLICE DEPARTMENT

Organizational chart



POLICE DEPARTMENT**2025-2026 Non-Routine Work Plan**

The Police Department proposes the following as its goals and objectives for the non-routine work plan for the 2025-2026 fiscal year.

1. Overhaul the existing training program for public safety dispatchers

The patrol division successfully transitioned to PowerFTO in 2024. The program assists field training officers and program managers with searchable training records, policy integration, and advanced reporting capabilities. We will utilize PowerFTO in our Emergency Communications Division and include best practices from CALEA, APCO, and ECD SOP's to train dispatchers to the highest standard.

Target Date: June 30, 2026

2. Complete an annual review of all active BPD arrest warrants in NCIC

BPD currently has more than 100 active arrest warrants filed in the communications center. Conducting an annual review will help to identify local offenders, verify the validity of the warrant, and ensure that our warrant files are accurate.

Target Date: December 31, 2025

3. Identify and implement an updated or new performance tracking software

Guardian Tracking has been a useful resource for more than a decade, but it has not received any significant updates since implementation. We will explore the possibility of updating our current system or transitioning to a new performance tracking program. This initiative will streamline our reporting and approval processes for vehicle pursuits, use of force incidents, discharge of firearm reports, and performance evaluations.

Target Date: June 30, 2026

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 2023	Actual FY 2024	Budget FY 2025	YTD Actual FY 2025	Budget FY 2026
Personnel Services	\$ 7,898,226	\$ 8,642,169	\$ 9,424,650	\$ 4,548,138	\$ 9,773,179
Operating Expenditures	\$ 1,605,590	\$ 1,563,908	\$ 1,692,645	\$ 957,435	\$ 1,817,080
Transfers	620,000	652,000	800,000	400,004	790,000
Total	\$ 10,123,816	\$ 10,858,077	\$ 11,917,295	\$ 5,905,577	\$ 12,380,259

Budget Comments & Performance Measures

The proposed budget for FY 2026 reflects 3.9% increase over FY 2025. Personnel Services is proposed to increase 3.7% 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, will be evaluated on an annual basis, depending on staffing levels.

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

Operating expenditures in FY 2026 will increase primarily due to an increase in clothing and uniforms (\$11,000), new subscription-based IT arrangement (SBITA) contracts (\$106,500), and new computer hardware N/C (\$24,000) purchases. These increases are offset by reductions in R/M Machinery and Equipment (\$14,600), Vehicle Accessories N/C (\$10,000), and the annual transfer to the Equipment Replacement Fund (\$10,000).

Performance Measures	Actual FY 2023	Actual FY 2024	Target FY 2025	Target FY 2026
TIBRS Type "A" crimes per officer	19.1	17.5	22	18
Calls for service per officer	570	516	600	550
Percent of assigned cases solved	45%	47.3%	50%	45%

Authorized Personnel

Position / Title	Actual FY 2023	Actual FY 2024	Budget FY 2025	Budget FY 2026
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	1	1	1	1
LIEUTENANT	6	6	6	6
POLICE CHIEF	1	1	1	1
POLICE OFFICER	42	46	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	74	78	78	78

POLICE DEPARTMENT

FY 2026 Budget Worksheets

Account Number	Account Name	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 8 Months	FY 2026 Budget
DEPT 42100: POLICE						
110-42100-81110	SALARIES	4,957,309	5,666,484	6,267,610	2,927,138	6,567,248
110-42100-81120	SALARIES - OVERTIME	207,370	189,690	152,110	103,016	159,716
110-42100-81130	LONGEVITY PAY	45,720	42,060	45,780	43,620	46,500
110-42100-81131	UNIFORM ALLOWANCE	-	-	-	6,300	4,900
110-42100-81140	SUPPLEMENT - PUBLIC SAFETY (STATE)	46,400	43,200	49,600	87,200	49,600
110-42100-81141	GRANT PAY - TLETA CADET RECRUITMENT AND RETENTION	-	1,000	-	13,000	-
110-42100-81145	COMMUNICATION ALLOWANCE	33,710	34,280	36,480	17,890	36,480
110-42100-81150	SUPPLEMENT - LEGAL PAY	5,014	5,027	1,250	1,154	-
110-42100-81160	SUPPLEMENT - TRANSPORTATION	145,522	137,363	147,205	66,094	147,203
110-42100-81170	SUPPLEMENT - FTO	14,559	29,391	20,000	12,250	30,000
110-42100-81180	SUPPLEMENT - EMT	2,308	1,220	1,500	-	-
110-42100-81190	SUPPLEMENT - SHIFT DIFFERENTIAL	41,982	43,256	44,400	19,823	44,399
110-42100-81410	FICA (EMPLOYERS SHARE)	406,733	451,693	518,360	242,112	542,082
110-42100-81420	INSURANCE - HEALTH	842,550	853,770	876,250	389,443	876,252
110-42100-81422	INSURANCE - LIFE	16,810	17,381	19,110	9,078	16,380
110-42100-81425	RETIREMENT - HEALTH/LIFE	287,775	198,695	200,645	100,325	198,726
110-42100-81430	RETIREMENT - TCRS (LEGACY)	647,155	680,814	725,455	348,533	712,543
110-42100-81436	RETIREMENT - TCRS (HYBRID BASE)	35,733	57,883	77,395	38,170	86,456
110-42100-81442	EMPLOYER NONMATCHING CONTR-HYBRID DC 401	46,576	73,962	96,500	50,490	109,694
110-42100-81470	WORKER'S COMPENSATION	115,000	115,000	145,000	72,502	145,000
110-42100-81481	CLOTHING AND UNIFORMS	124,044	104,425	116,100	61,568	127,100
110-42100-82110	RENT EXPENSE - POSTAGE METER AND PO BOX	1,847	586	2,500	380	2,500
110-42100-82210	PRINTING PUBLICATIONS AND REPORTS	8,037	3,053	5,000	2,949	5,000
110-42100-82410	UTILITIES - ELECTRIC	9,177	8,779	9,600	4,668	9,600
110-42100-82450	COMMUNICATIONS	43,896	62,094	57,440	25,877	57,440
110-42100-82501	SUBSCRIPTION-BASED IT ARRANGEMENTS (SBITAs)	311,395	271,151	310,190	252,283	416,690
110-42100-82503	BODY CAMERAS	262,017	281,951	324,000	144,421	324,000
110-42100-82599	OTHER PROFESSIONAL SERVICES	73,321	117,932	33,000	40,941	36,000
110-42100-82605	R/M - OFFICE MACHINERY AND EQUIPMENT	20,034	15,091	24,350	7,457	24,350
110-42100-82610	R/M - MOTOR VEHICLES	121,913	141,015	114,000	54,711	114,000
110-42100-82620	R/M - MACHINERY AND EQUIPMENT	85,237	51,248	79,700	18,730	65,100
110-42100-82625	TIRES TUBES ETC	15,162	16,079	18,000	7,552	18,000
110-42100-82810	MEMBERSHIPS AND REGISTRATIONS	39,902	37,733	50,000	14,844	50,000
110-42100-82820	TRAVEL - CONFERENCE SCHOOLS AND TRAINING	27,829	30,754	50,000	10,928	50,000
110-42100-83100	OFFICE SUPPLIES AND MATERIALS	5,325	5,870	13,000	4,444	13,000
110-42100-83215	HOUSEHOLD AND JANITORIAL SUPPLIES	5,208	1,264	10,000	1,060	5,000
110-42100-83270	FIRE ARM SUPPLIES	74,118	91,768	104,200	15,782	104,200
110-42100-83275	TRAFFIC ENFORCEMENT SUPPLIES	3,173	6,638	5,000	7,577	5,000
110-42100-83290	OTHER OPERATING SUPPLIES	46,868	40,615	45,000	22,900	45,000
110-42100-83299	SUNDRY	20,782	17,947	12,500	10,921	17,500
110-42100-83310	FUEL	124,585	132,924	160,000	83,279	160,000

POLICE DEPARTMENT

FY 2026 Budget Worksheets

Account Number	Account Name	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 8 Months	FY 2026 Budget
110-42100-83525	VEHICLE ACCESSORIES - NON CAPITAL	48,615	3,052	10,000	41,172	-
110-42100-83530	MACHINERY AND EQUIPMENT - NON CAPITAL	2,797	192	10,000	1,625	11,750
110-42100-83535	OFFICE MACHINERY AND EQUIPMENT - NON CAPITAL	35	30	-	-	-
110-42100-83540	COMPUTER HARDWARE - NON CAPITAL	7,266	689	-	9,286	24,000
110-42100-83550	COMPUTER SOFTWARE - NON CAPITAL	-	367	-	-	-
110-42100-85110	INSURANCE - BUILDING	-	2,025	2,215	4,043	5,000
110-42100-85130	INSURANCE - LIABILITY	86,352	116,440	126,850	107,987	126,850
110-42100-85240	RENT EXPENSE - MACHINERY AND EQUIPMENT	-	-	-	50	-
110-42100-85960	OTHER FEES	36,655	2,196	-	-	-
110-42100-88930	TRANSFER TO EQUIPMENT REPLACEMENT FUND	620,000	652,000	800,000	400,004	790,000
Total Expenditures		10,123,816	10,858,077	11,917,295	5,905,577	12,380,259



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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 2023	Actual FY 2024	Budget FY 2025	YTD Actual FY 2025	Budget FY 2026
Operating Expenditures	\$ 618,202	\$ 592,109	\$ 581,605	\$ 373,730	\$ 658,970
Total	\$ 618,202	\$ 592,109	\$ 581,605	\$ 373,730	\$ 658,970

★ Budget Comments & Performance Measures

The FY 2026 proposed budget is up 13.3% from FY 2025. The increase is primarily due to rising costs of repairs and maintenance for the facility. Increases include R/M Machinery and Equipment (\$9,500) which covers ongoing maintenance agreements for equipment such as generators, air compressors, and appliances, R/M Grounds to cover the continuing cost to landscape and maintain (\$10,000), R/M Building (\$20,000), and R/M Plumbing and HVAC (\$14,620). Additional increases include a one-time purchase of furniture of \$12,200 and an increase in insurance - building (\$10,645).

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

Performance Measures	Actual FY 2023	Actual FY 2024	Target FY 2025	Target FY 2026
Maintenance cost per square foot	\$5.30	\$4.45	\$5.00	\$5.00
Cost per square foot-utilities	\$3.80	\$4.05	\$4.00	\$4.00
Facility operating cost per square foot	\$11.24	\$10.20	\$9.00	\$10.50

★ Authorized Personnel

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

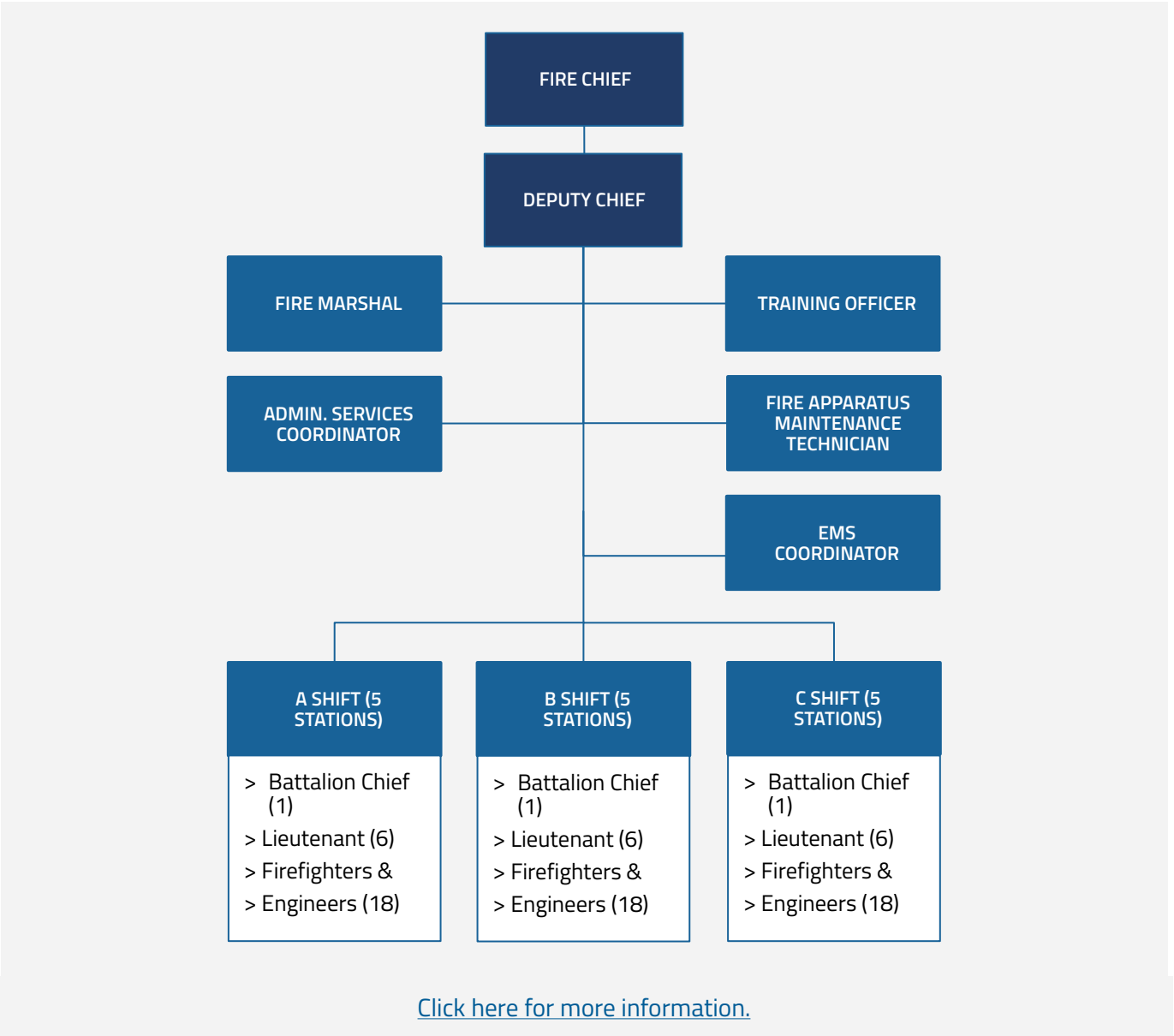
POLICE HEADQUARTERS

FY 2026 Budget Worksheets

Account Number	Account Name	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 8 Months	FY 2026 Budget
DEPT 42105: POLICE HEADQUARTERS						
110-42105-82410	UTILITIES - ELECTRIC	159,678	151,408	167,500	68,933	167,500
110-42105-82420	UTILITIES - WATER	16,183	26,306	24,000	21,147	24,000
110-42105-82430	UTILITIES - SEWER	1,472	1,538	1,300	885	1,300
110-42105-82440	UTILITIES - NATURAL/PROPANE GAS	31,968	24,919	30,000	4,999	30,000
110-42105-82450	COMMUNICATIONS	892	2,298	2,400	797	2,800
110-42105-82501	SUBSCRIPTION-BASED IT ARRANGEMENTS (SBITAs)	47,719	49,668	48,570	47,719	48,570
110-42105-82599	OTHER PROFESSIONAL SERVICES	6,180	2,766	17,000	550	17,000
110-42105-82605	R/M - OFFICE MACHINERY AND EQUIPMENT	3,554	12,844	16,000	4,518	16,000
110-42105-82620	R/M - MACHINERY AND EQUIPMENT	7,023	15,766	20,000	27,087	29,500
110-42105-82650	R/M - GROUNDS	68,782	49,415	35,000	19,208	45,000
110-42105-82660	R/M - BUILDINGS	114,937	135,242	100,000	53,382	120,000
110-42105-82662	UTILITIES - TRASH REMOVAL	6,808	10,276	11,100	6,203	11,100
110-42105-82670	R/M - PLUMBING AND HVAC	90,339	43,645	45,380	63,445	60,000
110-42105-83100	OFFICE SUPPLIES AND MATERIALS	44	288	-	84	-
110-42105-83215	HOUSEHOLD AND JANITORIAL SUPPLIES	35,072	28,252	20,000	9,196	20,000
110-42105-83290	OTHER OPERATING SUPPLIES	2,192	2,197	5,000	340	5,000
110-42105-83299	SUNDRY	-	366	-	-	-
110-42105-83565	FURNITURE AND FIXTURES - NON CAPITAL	-	279	-	-	12,200
110-42105-85110	INSURANCE - BUILDING	25,319	34,636	37,355	43,179	48,000
110-42105-85130	INSURANCE - LIABILITY	40	-	1,000	45	1,000
110-42105-85240	RENT EXPENSE - MACHINERY AND EQUIPMENT	-	-	-	2,013	-
Total Expenditures		618,202	592,109	581,605	373,730	658,970

FIRE AND RESCUE DEPARTMENT

Organizational chart



FIRE AND RESCUE DEPARTMENT**2025-2026 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 2025-2026 fiscal year.

1. Specialized Apparatus Replacement

The delivery of the new Rescue 52 is expected in November 2025. Extensive planning and coordination will be required to prepare this apparatus for service. Following the installation and mounting of emergency equipment and technology components, comprehensive training will be conducted for all personnel on the operation, features, and layout of the new unit.

Additionally, we will participate in a pre-construction meeting with Pierce in late calendar year 2025 or early 2026 to begin developing the design for new Tower 51. The design will be guided utilizing feedback from a diverse committee of end-users to ensure it meets operational needs and future demands.

Both Rescue 52 and Tower 51 are specialized units within our fleet that are expected to serve the City for the next 15 to 20 years. As such, great care will be taken in the planning, design, and implementation phases.

Target Date: June 30, 2026

2. Transition from NFIRS to NERIS

The National incident reporting framework is undergoing a major transformation as the National Fire Incident Reporting System (NFIRS) is replaced by the new National Emergency Response Information System (NERIS). This transition brings substantial changes to the data set, including new codes, fields, and reporting rules that differ from the framework our officers have been using for decades. Adapting to this new reporting environment will require comprehensive training for all personnel, with particular emphasis on those responsible for managing and administering our records management system.

Target Date: June 30, 2026

3. Succession Plan Implementation

With the accelerated departure of Chief Goss, a significant portion of this objective will ideally be implemented before the start of the new fiscal year. However, the impact of his departure will extend well into FY 2026, as the resulting cascade of promotions will necessitate a period of training, orientation, and performance evaluation. Furthermore, the planned retirement of Battalion Chief David Harber in April 2026 will result in promoting yet another member to the department's senior leadership team. Although the succession plan is well-structured, careful attention will be required during its execution to ensure that newly promoted personnel are equipped with the resources, support, and guidance needed to succeed in their new roles.

Target Date: June 30, 2026

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 2023	Actual FY 2024	Budget FY 2025	YTD Actual FY 2025	Budget FY 2026
Personnel Services	\$ 8,486,033	\$ 9,701,461	\$ 10,342,045	\$ 4,991,659	\$ 10,501,633
Operating Expenditures	\$ 1,138,721	\$ 1,255,623	\$ 1,237,875	\$ 816,427	\$ 1,322,470
Capital Outlay	\$ 104,754	\$ 51,956	\$ 66,000	\$ 19,616	\$ 57,700
Transfers	\$ 435,000	\$ 515,000	\$ 545,000	\$ 272,504	\$ 565,000
Total	10,164,508	11,524,040	12,190,920	6,100,206	12,446,803

Budget Comments & Performance Measures

The FY 2026 Fire and Rescue budget reflects an increase of 2.1% over FY 2025. Personnel Services reflects a \$159,588 increase (an increase of 1.5%) due to the salary adjustments and retirements.

Operating expenditures reflect an increase of 6.8% (\$84,595) over FY 2025. The most significant increases are personal protective equipment (14,750), medical supplies (17,700), and computer hardware - non capital (\$49,100) for the purchase of Axon/Cradle Point apparatus hardware.

Capital outlay expenditures decreased by \$8,300 due to some items being budgeted in the Capital Projects Fund. The contribution to the Equipment Replacement Fund (ERF) increased by \$20,000 based on projected future replacement costs. The Capital Projects Fund budget includes funding for a new boat trailer, enclosed trailer replacement, and AED replacements. The ERF budget includes funding for a new Fire Engine and (7) Lifepak Defibrillators. Three Fire Engineer/Drivers will be reclassified to Lieutenant in January to provide a supervisor assigned to the tower truck for each shift.

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

Performance Measures	Actual FY 2023	Actual FY 2024	Target FY 2025	Target FY 2026
Total response time at 90th percentile	9 min. 17 sec.	8 min. 38 sec.	9 min. 0 sec.	8 min. 45 sec.
Property loss	\$2,535,010	\$1,522,831	\$2,000,000	\$2,000,000
Property saved	\$41,146,520	\$41,146,520	\$40,000,000	\$50,000,000

Authorized Personnel

Position / Title	Actual FY 2023	Actual FY 2024	Budget FY 2025	Budget FY 2026
ADMINISTRATIVE SERVICES COORDINATOR	1	1	1	1
BATTALION CHIEF	3	3	3	3
DEPUTY FIRE CHIEF	1	1	1	1
FIRE APPARATUS MAINTENANCE TECHNICIAN	0	0	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	56	57	54
LIEUTENANT	13	17	16	19
Total Fire And Rescue	75	81	82	82

FIRE AND RESCUE DEPARTMENT

FY 2026 Budget Worksheets

Account Number	Account Name	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 8 Months	FY 2026 Budget
DEPT 42200: FIRE AND RESCUE						
110-42200-81110	SALARIES	5,126,195	6,080,155	6,539,940	3,041,495	6,783,708
110-42200-81111	SALARIES - PART TIME	21,762	20,800	20,990	11,976	22,040
110-42200-81115	SALARIES - OTHER	383,926	424,569	435,000	229,472	435,000
110-42200-81120	SALARIES - OVERTIME	32,103	48,366	34,980	35,444	36,729
110-42200-81130	LONGEVITY PAY	43,800	47,100	46,500	44,220	46,620
110-42200-81140	SUPPLEMENT - PUBLIC SAFETY (STATE)	56,000	55,200	58,400	64,000	63,200
110-42200-81145	COMMUNICATION ALLOWANCE	5,280	4,570	6,000	2,500	5,280
110-42200-81160	SUPPLEMENT - TRANSPORTATION	40,270	42,880	41,000	20,730	43,500
110-42200-81165	SUPPLEMENT - CDL	-	1,539	2,000	1,000	2,000
110-42200-81170	SUPPLEMENT - FTO	3,270	4,700	2,500	2,450	2,505
110-42200-81180	SUPPLEMENT - EMT	268,544	283,639	330,000	143,956	330,000
110-42200-81410	FICA (EMPLOYERS SHARE)	450,850	518,206	572,625	267,651	567,737
110-42200-81420	INSURANCE - HEALTH	842,550	909,955	921,190	459,620	921,188
110-42200-81422	INSURANCE - LIFE	18,340	19,115	20,090	9,976	17,220
110-42200-81425	RETIREMENT - HEALTH/LIFE	289,710	211,765	210,930	105,450	208,917
110-42200-81430	RETIREMENT - TCRS (LEGACY)	704,570	749,162	760,100	383,099	675,467
110-42200-81436	RETIREMENT - TCRS (HYBRID BASE)	51,404	77,297	105,470	48,962	101,802
110-42200-81442	EMPLOYER NONMATCHING CONTR-HYBRID DC 401	65,234	97,443	124,330	64,654	128,720
110-42200-81470	WORKER'S COMPENSATION	82,225	105,000	110,000	55,004	110,000
110-42200-81481	CLOTHING AND UNIFORMS	42,474	65,095	60,000	41,292	60,000
110-42200-81482	PERSONAL PROTECTIVE EQUIPMENT	114,044	158,752	79,000	73,526	93,750
110-42200-82110	RENT EXPENSE - POSTAGE METER AND PO BOX	254	321	400	632	400
110-42200-82210	PRINTING PUBLICATIONS AND REPORTS	1,956	1,325	2,000	1,175	2,000
110-42200-82410	UTILITIES - ELECTRIC	18,491	22,047	22,000	10,918	22,000
110-42200-82420	UTILITIES - WATER	1,233	10,411	14,000	7,818	14,000
110-42200-82430	UTILITIES - SEWER	1,151	1,890	1,800	941	1,800
110-42200-82440	UTILITIES - NATURAL/PROPANE GAS	4,554	4,511	4,500	1,323	4,500
110-42200-82450	COMMUNICATIONS	12,885	14,278	14,750	6,181	14,750
110-42200-82501	SUBSCRIPTION-BASED IT ARRANGEMENTS (SBITAs)	75,530	98,117	166,040	124,630	146,840
110-42200-82599	OTHER PROFESSIONAL SERVICES	16,508	23,889	17,500	1,696	27,350
110-42200-82605	R/M - OFFICE MACHINERY AND EQUIPMENT	2,506	2,216	4,000	1,469	3,000
110-42200-82610	R/M - MOTOR VEHICLES	212,913	215,463	180,000	142,641	188,000
110-42200-82620	R/M - MACHINERY AND EQUIPMENT	34,801	61,999	46,500	15,707	49,000
110-42200-82625	TIRES TUBES ETC	25,343	21,437	20,000	23,720	25,000
110-42200-82650	R/M - GROUNDS	284	2,632	8,000	-	8,000
110-42200-82660	R/M - BUILDINGS	18,076	6,788	20,820	11,994	20,820
110-42200-82662	UTILITIES - TRASH REMOVAL	2,916	3,182	3,000	1,193	3,000
110-42200-82670	R/M - PLUMBING AND HVAC	295	2,497	5,000	210	5,000
110-42200-82810	MEMBERSHIPS AND REGISTRATIONS	45,977	45,283	49,855	36,676	59,605
110-42200-82820	TRAVEL - CONFERENCE SCHOOLS AND TRAINING	42,641	46,124	48,550	32,289	45,250
110-42200-83100	OFFICE SUPPLIES AND MATERIALS	6,701	5,719	6,000	1,995	6,000
110-42200-83215	HOUSEHOLD AND JANITORIAL SUPPLIES	21,014	20,917	15,000	10,065	20,000

FIRE AND RESCUE DEPARTMENT

FY 2026 Budget Worksheets

Account Number	Account Name	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 8 Months	FY 2026 Budget
110-42200-83240	MEDICAL SUPPLIES	26,595	33,154	29,700	25,850	47,400
110-42200-83290	OTHER OPERATING SUPPLIES	35,303	30,804	24,000	29,508	22,500
110-42200-83299	SUNDRY	21,799	26,239	22,000	12,378	25,000
110-42200-83310	FUEL	59,331	60,060	72,000	38,424	72,000
110-42200-83530	MACHINERY AND EQUIPMENT - NON CAPITAL	74,879	61,985	91,870	26,802	69,470
110-42200-83535	OFFICE MACHINERY AND EQUIPMENT - NON CAPITAL	1,539	5,368	2,500	195	2,500
110-42200-83540	COMPUTER HARDWARE - NON CAPITAL	40	6,445	5,400	2,455	54,500
110-42200-83550	COMPUTER SOFTWARE - NON CAPITAL	8,321	367	-	-	-
110-42200-83565	FURNITURE AND FIXTURES - NON CAPITAL	5,160	3,960	2,000	2,104	11,350
110-42200-84400	COMMUNITY EDUCATION	19,877	19,778	21,280	9,341	21,880
110-42200-85110	INSURANCE - BUILDING	4,249	13,120	16,105	10,732	13,000
110-42200-85120	INSURANCE - VEHICLE MACHINERY AND EQUIPMENT	917	1,705	-	-	-
110-42200-85130	INSURANCE - LIABILITY	40,765	57,094	62,305	59,240	62,305
110-42200-85210	RENT EXPENSE - HYDRANT	100,000	99,996	100,000	50,002	100,000
110-42200-85240	RENT EXPENSE - MACHINERY AND EQUIPMENT	95	530	-	1,305	500
110-42200-85960	OTHER FEES	37,304	125	-	-	-
110-42200-88930	TRANSFER TO EQUIPMENT REPLACEMENT FUND	435,000	515,000	545,000	272,504	565,000
110-42200-89520	VEHICLES - CAPITAL	47,410	10,421	-	-	-
110-42200-89530	MACHINERY AND EQUIPMENT - CAPITAL	57,344	41,535	66,000	19,616	57,700
Total Expenditures		10,164,508	11,524,040	12,190,920	6,100,206	12,446,803



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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 2023	Actual FY 2024	Budget FY 2025	YTD Actual FY 2025	Budget FY 2026
Operating Expenditures	\$ 74,337	\$ 92,160	\$ 107,485	\$ 42,685	\$ 111,730
Capital Outlay	\$ 6,650	\$ -	\$ -	\$ -	\$ -
Total	\$ 80,987	\$ 92,160	\$ 107,485	\$ 42,685	\$ 111,730

Budget Comments & Performance Measures

This budget provides for utilities, grounds and building maintenance of the facility. The FY 2026 appropriations are up 3.95% compared to FY 2025. This increase is primarily due to increase in Machinery and Equipment - Non Capital for the purchase of new exercise equipment for the facility and CPI increases in various utilities and maintenance line item expenditures.

Organizational Priorities advanced: #2 - Ensure outstanding public safety services; #4 Maintain highly efficient and effective governmental operations

Performance Measures	Actual FY 2023	Actual FY 2024	Target FY 2025	Target FY 2026
Maintenance cost per square foot	\$3.12	\$2.25	\$3.00	\$2.50
Cost per square foot-utilities	\$2.00	\$1.78	\$1.95	\$1.95
Facility operating cost per square foot	\$6.94	\$7.89	\$6.50	\$7.00

Authorized Personnel

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

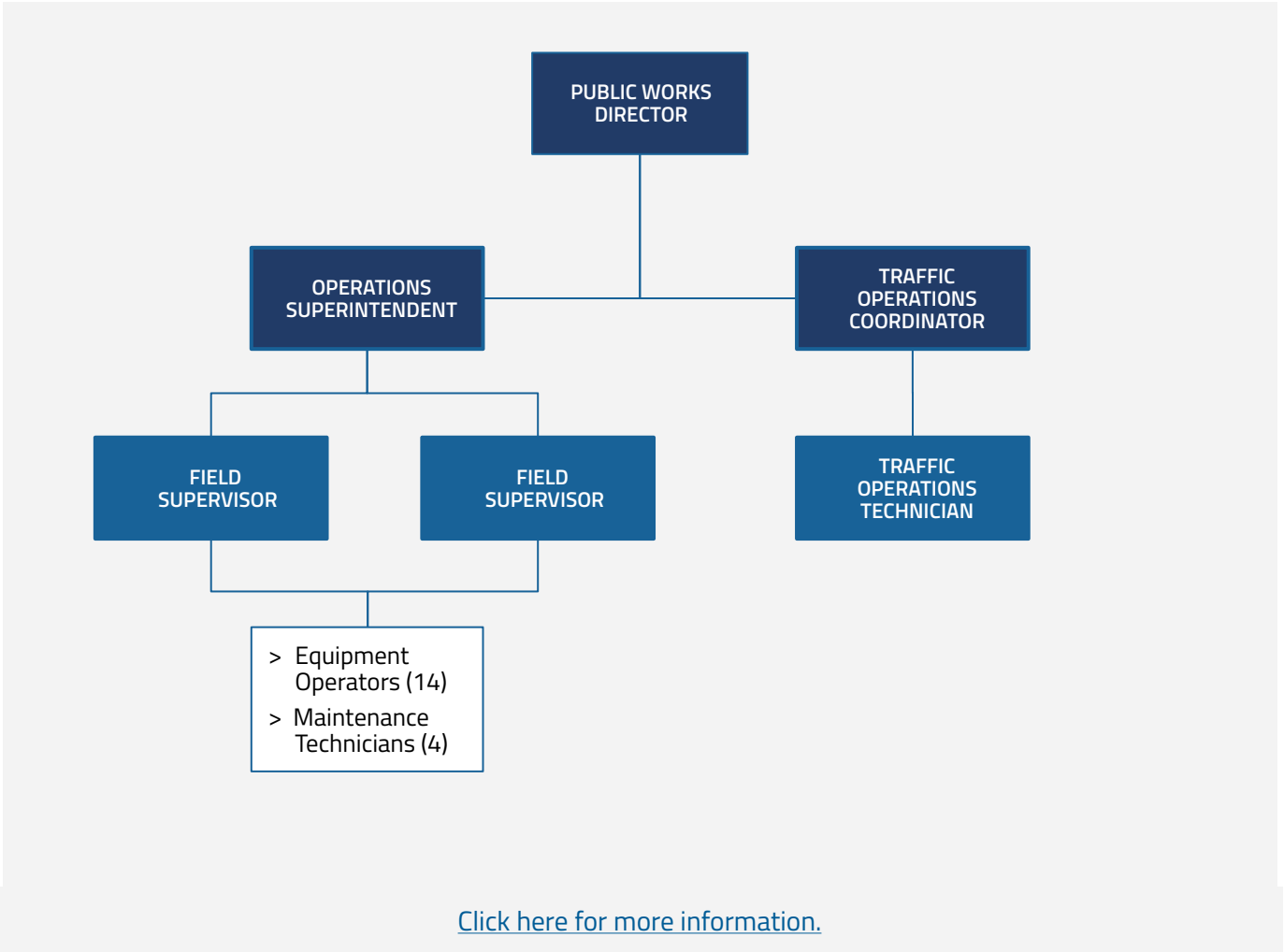
SAFETY CENTER EAST

FY 2026 Budget Worksheets

Account Number	Account Name	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 8 Months	FY 2026 Budget
DEPT 42210: BRENTWOOD SAFETY CENTER EAST						
110-42210-82410	UTILITIES - ELECTRIC	16,817	14,457	17,500	9,326	17,500
110-42210-82420	UTILITIES - WATER	1,582	2,523	2,200	1,567	2,500
110-42210-82430	UTILITIES - SEWER	482	617	800	392	800
110-42210-82440	UTILITIES - NATURAL/PROPANE GAS	4,560	3,139	2,750	1,175	2,750
110-42210-82501	SUBSCRIPTION-BASED IT ARRANGEMENTS (SBITAs)	-	254	1,280	12	1,280
110-42210-82599	OTHER PROFESSIONAL SERVICES	-	-	250	-	250
110-42210-82605	R/M - OFFICE MACHINERY AND EQUIPMENT	1,991	1,736	4,000	1,071	4,000
110-42210-82620	R/M - MACHINERY AND EQUIPMENT	8,261	29,472	14,000	4,384	14,000
110-42210-82650	R/M - GROUNDS	6,508	8,125	16,000	2,500	13,000
110-42210-82660	R/M - BUILDINGS	12,887	14,175	14,000	10,909	15,000
110-42210-82662	UTILITIES - TRASH REMOVAL	2,140	2,832	3,100	1,811	3,100
110-42210-82670	R/M - PLUMBING AND HVAC	1,043	854	4,000	8	4,000
110-42210-83100	OFFICE SUPPLIES AND MATERIALS	12	-	250	606	250
110-42210-83215	HOUSEHOLD AND JANITORIAL SUPPLIES	4,305	3,089	4,000	452	4,000
110-42210-83290	OTHER OPERATING SUPPLIES	2,239	939	1,500	457	1,500
110-42210-83299	SUNDRY	802	1,285	500	430	500
110-42210-83530	MACHINERY AND EQUIPMENT - NON CAPITAL	6,749	271	3,800	-	10,250
110-42210-83540	COMPUTER HARDWARE - NON CAPITAL	-	1,700	9,780	548	8,750
110-42210-85110	INSURANCE - BUILDING	3,914	5,423	6,775	6,634	7,300
110-42210-85130	INSURANCE - LIABILITY	45	-	1,000	-	1,000
110-42210-85240	RENT EXPENSE - MACHINERY AND EQUIPMENT	-	1,269	-	403	-
110-42210-89530	MACHINERY AND EQUIPMENT - CAPITAL	6,650	-	-	-	-
Total Expenditures		80,987	92,160	107,485	42,685	111,730

PUBLIC WORKS DEPARTMENT

Organizational chart



PUBLIC WORKS DEPARTMENT**2025-2026 Non-Routine Work Plan**

The Public Works Department proposes the following as its goals and objectives for the non-routine work plan for the 2025-2026 fiscal year.

1. Traffic Calming Initiatives/On-board Traffic Engineer

Continued interest for traffic calming evaluations and initiatives has demanded an increasing percentage of Public Works time. In an effort to increase the efficacy and efficiency of this program, while also working to minimize the City's contractual traffic engineering costs, the Engineering Department has budgeted to add a Traffic/Transportation Engineer position to City staff. Public Works will assist Engineering in the selection of a qualified candidate, on-boarding and training this new person, and helping to acclimate them to the City's policies and ongoing efforts for a seamless transition of responsibilities.

Target Date: October 2025

2. Improve and Formalize On-boarding and New Hire Training

The Public Works Department has continued to experience staff turnover and high vacancy rate among lower-level positions. In an effort to ensure that new hires feel comfortable in their new role, we will develop a comprehensive check list of items to introduce new hires to over the first several months of employment. This will not only allow new team members to clearly see the goals and objectives that they will be measured against, it will also provide department supervisors with clear visibility of the areas where additional attention may be necessary. Furthermore, if a new staff member cannot successfully meet their grow goals, this training plan will more clearly define the areas where they were unsuccessful in meeting expectations and remove any subjectivity on behalf of senior staff.

Target Date: January 2026

3. Manage and Facilitate Rock Wall Reconstruction along Murray Lane

With much of the undergrowth and thick vegetation from the medians along Murray Lane successfully removed, Public Works will coordinate the work of the selected contractor on reconstruction of the historic rock wall. This phase of the work will require considerable attention from department leadership to ensure that the wall segments are constructed as proposed and with minimal inconvenience to the motoring public.

Target Date: February 2026

4. Oversee Google Fiber Permitting and Deployment Effort

Google Fiber has approached the City about their intentions to deploy additional fiber infrastructure throughout select areas of the community. With every right-of-way excavation and road-boring permit application submitted, staff faces an increasingly difficult task of managing these third-party projects. Currently, the City has AT&T and Xfinity fiber infrastructure both buried and overhead throughout much of the community. As Google tries to compete with these established service providers, staff expect to see further improvements made by AT&T and Xfinity, to help them retain existing and add additional customers. City rights-of-way are growing increasingly congested with underground utilities and other installations. These include potable water, sanitary and storm sewer, fiber, natural gas, electric, phone, irrigation, dog fence and others. While this large project is facilitated by a third-party vendor, residents call city staff with questions, concerns, and complaints. Many of which are of an urgent nature, creating significant disruption and time spent managing the contractors accountability and ensuring quality control meets the City's specifications.

Target Date: June 2026

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 2023	Actual FY 2024	Budget FY 2025	YTD Actual FY 2025	Budget FY 2026
Personnel Services	\$ 1,784,710	\$ 1,933,790	\$ 2,206,490	\$ 937,113	\$ 2,170,107
Operating Expenditures	\$ 1,715,709	\$ 1,946,306	\$ 1,903,195	\$ 1,057,712	\$ 2,038,130
Capital Outlay	\$ 64,848	\$ 37,830	\$ 36,610	\$ 26,640	\$ -
Transfers	\$ 310,000	\$ 375,000	\$ 390,000	\$ 195,000	\$ 420,000
Total	\$ 3,875,267	\$ 4,292,926	\$ 4,536,295	\$ 2,216,465	\$ 4,628,237

Budget Comments & Performance Measures

The FY 2026 budget for Public Works is up 2.0% compared to FY 2025. The overall departmental budget increase is lower, despite the city wide proposed 5% salary adjustments (and related benefits), due to savings in personnel services resulting from turnover. As with other City departments, no increase is proposed for the per employee health insurance or TCRS retirement contribution rates.

Operating Expenditures are up 7.1%, mostly due to an increase in R/M Roads and Streets of \$100,000 for increased paving costs, a \$30,000 increase in contract tree services to better maintain the city's right-of-way trees, a \$20,000 increase in R/M Machinery and Equipment, and a \$30,000 increase to the Equipment Replacement Fund transfer. The Equipment Replacement Fund includes \$325,000 toward a replacement streetsweeper, with the balance of the estimated \$400,000 purchase to come from a guaranteed buy-back or proceeds from resale. Funding of \$267,295 is provided in the Capital Projects Fund for equipment and vehicle purchases that are not part of the Equipment Replacement Fund.

Organizational Priorities advanced: #3 - Enhance mobility; #4 - Maintain highly efficient and effective governmental operations; #7 - Preserve our water resources

Performance Measures	Actual FY 2023	Actual FY 2024	Target FY 2025	Target FY 2026
Work orders completed within two weeks	98%	98%	98%	98%
Percent of roadway sections rated in good or excellent condition	95%	92%	94%	92%
Average response time for citizen generated service requests for roadway hazard removal (hours)	1.5 or less	1.0 or less	1.5 or less	1.0 or less

Authorized Personnel

Position / Title	Actual FY 2023	Actual FY 2024	Budget FY 2025	Budget FY 2026
EQUIPMENT OPERATOR I, II & III	14	14	14	14
FIELD SUPERVISOR	1	1	2	2
MAINTENANCE TECHNICIAN	5	5	4	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 2026 Budget Worksheets

Account Number	Account Name	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 8 Months	FY 2026 Budget
DEPT 43120: PUBLIC WORKS						
110-43120-81110	SALARIES	1,054,374	1,182,610	1,378,215	589,080	1,393,893
110-43120-81111	SALARIES - PART TIME	17,807	36,089	19,080	12,797	20,034
110-43120-81120	SALARIES - OVERTIME	38,451	39,221	75,190	8,980	78,950
110-43120-81130	LONGEVITY PAY	9,360	7,440	8,340	7,800	8,340
110-43120-81145	COMMUNICATION ALLOWANCE	1,920	1,920	1,920	1,240	2,400
110-43120-81160	SUPPLEMENT - TRANSPORTATION	32,862	35,677	39,200	16,177	37,400
110-43120-81165	SUPPLEMENT - CDL	31,234	37,773	44,005	18,079	44,004
110-43120-81185	SUPPLEMENT - CHIPPER ALLOWANCE	1,049	60	1,000	-	1,000
110-43120-81410	FICA (EMPLOYERS SHARE)	87,731	98,373	119,870	48,026	121,188
110-43120-81420	INSURANCE - HEALTH	247,150	247,150	247,150	107,658	247,148
110-43120-81422	INSURANCE - LIFE	4,692	4,814	5,390	2,468	4,620
110-43120-81425	RETIREMENT - HEALTH/LIFE	84,980	57,515	56,590	28,300	56,051
110-43120-81430	RETIREMENT - TCRS (LEGACY)	89,618	86,464	93,855	43,674	96,821
110-43120-81436	RETIREMENT - TCRS (HYBRID BASE)	11,525	16,752	22,505	8,990	22,341
110-43120-81442	EMPLOYER NONMATCHING CONTR-HYBRID DC 401	18,957	26,932	36,180	14,842	35,917
110-43120-81470	WORKER'S COMPENSATION	53,000	55,000	58,000	29,002	-
110-43120-81481	CLOTHING AND UNIFORMS	29,653	32,221	33,000	13,502	33,000
110-43120-82210	PRINTING PUBLICATIONS AND REPORTS	995	1,428	1,500	99	1,500
110-43120-82270	LANDFILL FEE	112,550	113,849	120,000	31,049	120,000
110-43120-82410	UTILITIES - ELECTRIC	381	144	400	193	400
110-43120-82450	COMMUNICATIONS	3,189	3,571	4,680	1,487	4,680
110-43120-82501	SUBSCRIPTION-BASED IT ARRANGEMENTS (SBITAs)	32,848	26,034	26,250	3,462	26,250
110-43120-82540	ARCHITECT ENGINEERING AND LANDSCAPING SERVICES	-	3,633	-	5,998	-
110-43120-82599	OTHER PROFESSIONAL SERVICES	12,064	28,451	22,500	29,946	22,500
110-43120-82605	R/M - OFFICE MACHINERY AND EQUIPMENT	551	1,731	1,500	1,107	1,500
110-43120-82610	R/M - MOTOR VEHICLES	48,916	41,524	56,000	21,454	56,000
110-43120-82620	R/M - MACHINERY AND EQUIPMENT	62,767	40,048	60,000	44,208	80,000
110-43120-82625	TIRES TUBES ETC	12,903	14,753	16,000	2,107	16,000
110-43120-82639	R/M - MINOR ROAD REPAIRS	11,581	33,392	40,000	1,661	40,000
110-43120-82640	R/M - ROADS AND STREETS	800,000	800,000	800,000	502,037	900,000
110-43120-82643	SIGNS SALT STRIPING AND SUPPLIES	121,506	145,457	130,000	99,278	130,000
110-43120-82644	GUARD RAILS AND POSTS	-	63,935	10,000	17,403	15,000
110-43120-82646	CRUSHED STONE	1,310	-	8,000	-	2,500
110-43120-82647	ASPHALT AND ASPHALT FILLER	3,420	10,124	16,000	7,874	16,000
110-43120-82650	R/M - GROUNDS	56,725	85,040	83,000	38,255	85,000
110-43120-82655	R/M - RIGHT OF WAY MOWING	255,992	331,875	280,500	127,625	280,500
110-43120-82680	CONTRACTUAL SERVICES - TREE REMOVAL	-	4,500	10,000	9,350	40,000
110-43120-82810	MEMBERSHIPS AND REGISTRATIONS	3,884	2,508	2,180	1,203	2,180
110-43120-82820	TRAVEL - CONFERENCE SCHOOLS AND TRAINING	2,002	2,779	3,600	15	3,600
110-43120-83100	OFFICE SUPPLIES AND MATERIALS	729	746	500	-	500
110-43120-83215	HOUSEHOLD AND JANITORIAL SUPPLIES	-	-	-	32	250

PUBLIC WORKS DEPARTMENT

FY 2026 Budget Worksheets

Account Number	Account Name	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 8 Months	FY 2026 Budget
110-43120-83290	OTHER OPERATING SUPPLIES	25,820	29,796	28,000	8,755	28,000
110-43120-83299	SUNDRY	2,709	3,022	2,500	1,031	2,500
110-43120-83310	FUEL	79,774	81,453	90,000	41,186	90,000
110-43120-83530	MACHINERY AND EQUIPMENT - NON CAPITAL	9,024	15,342	24,195	30,662	8,390
110-43120-83535	OFFICE MACHINERY AND EQUIPMENT - NON CAPITAL	220	198	250	-	250
110-43120-83540	COMPUTER HARDWARE - NON CAPITAL	1,232	1,410	1,500	-	1,995
110-43120-83550	COMPUTER SOFTWARE - NON CAPITAL	-	407	200	-	200
110-43120-83565	FURNITURE AND FIXTURES - NON CAPITAL	709	213	2,000	-	1,000
110-43120-85110	INSURANCE - BUILDING	-	-	2,135	1,993	2,630
110-43120-85120	INSURANCE - VEHICLE MACHINERY AND EQUIPMENT	1,452	699	-	-	-
110-43120-85130	INSURANCE - LIABILITY	12,637	22,547	24,305	13,299	24,305
110-43120-85240	RENT EXPENSE - MACHINERY AND EQUIPMENT	470	3,460	2,500	1,430	1,500
110-43120-85960	OTHER FEES	7,696	16	-	11	-
110-43120-88930	TRANSFER TO EQUIPMENT REPLACEMENT FUND	310,000	375,000	390,000	195,000	420,000
110-43120-89520	VEHICLES - CAPITAL	39,794	-	-	-	-
110-43120-89530	MACHINERY AND EQUIPMENT - CAPITAL	25,054	37,830	36,610	26,640	-
Total Expenditures		3,875,267	4,292,926	4,536,295	2,216,465	4,628,237



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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 2023	Actual FY 2024	Budget FY 2025	YTD Actual FY 2025	Budget FY 2026
Operating Expenditures	\$ 942	\$ 35,741	\$ 1,500	\$ 23,826	\$ 3,000
Capital Outlay	\$ 49,054	\$ 8,686	\$ 50,000	\$ -	\$ -
Total	\$ 49,996	\$ 44,427	\$ 51,500	\$ 23,826	\$ 3,000

Budget Comments & Performance Measures

In FY 2026, funding of \$3,000 will cover the cost of rental equipment used for smaller stormwater projects completed by city staff. Work in FY 2026 will include storm pipe rehabilitation (\$500,000) and preliminary design of three projects identified by the Stormwater Master Plan (\$225,000). Funding for this is provided in the Capital Projects Fund via a 2024 FYE transfer (\$200,000) and a proposed 2025 FYE transfer (\$525,000) from General Fund excess revenues. Construction projects are typically completed in the drier summer months. The Capital Improvements Program currently shows recurring funding of \$250,000 to address rehabilitation of aging storm drain infrastructure in the public right of way and platted drainage easements.

Organizational Priority advanced: #7 - Preserve our water resources

Performance Measures	Actual FY 2023	Actual FY 2024	Target FY 2025	Target FY 2026
Percent of outlet ditches cleaned annually	4%	4%	4%	4%
Percent of time storm drain system operates as designed for storm events	94%	94%	95%	95%

Authorized Personnel

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

FY 2026 Budget Worksheets

Account Number	Account Name	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 8 Months	FY 2026 Budget
DEPT 43150: STORM DRAINAGE						
110-43150-83440	SUBDIVISION IMPROVEMENTS - NONCAPITAL	-	34,892	-	22,262	-
110-43150-85240	RENT EXPENSE - MACHINERY AND EQUIPMENT	942	849	1,500	1,564	3,000
110-43150-89440	SUBDIVISION IMPROVEMENTS	49,054	8,686	50,000	-	-
Total Expenditures		49,996	44,427	51,500	23,826	3,000



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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 2023	Actual FY 2024	Budget FY 2025	YTD Actual FY 2025	Budget FY 2026
Operating Expenditures	\$ 424,682	\$ 189,328	\$ 216,965	\$ 53,032	\$ 224,350
Total	\$ 424,682	\$ 189,328	\$ 216,965	\$ 53,032	\$ 224,350

Budget Comments & Performance Measures

The FY 2026 budget reflects an increase of \$7,385, primarily due to an increase of \$7,150 (4.1%) in electric utility charges in anticipation of price increases. The tracking of streetlight system repair and maintenance costs that are the City's responsibility is covered in the R/M Machinery and Equipment line item (\$40,000).

Organizational Priority advanced: #3 - Enhance mobility; #4 - Maintain highly efficient and effective governmental operations

Performance Measures	Actual FY 2023	Actual FY 2024	Target FY 2025	Target FY 2026
Percent of street lights repaired within ten (10) days of being reported	35%	50%	50%	55%

Authorized Personnel

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

FY 2026 Budget Worksheets

Account Number	Account Name	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 8 Months	FY 2026 Budget
DEPT 43160: STREET LIGHTING						
110-43160-82410	UTILITIES - ELECTRIC	424,682	141,337	175,000	37,569	182,150
110-43160-82620	R/M - MACHINERY AND EQUIPMENT	-	47,130	40,000	13,541	40,000
110-43160-85110	INSURANCE - BUILDING	-	861	1,965	1,922	2,200
Total Expenditures		424,682	189,328	216,965	53,032	224,350



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TRAFFIC SIGNALIZATION

Mission & Expenditure Summary

The goal of this activity is to maintain and operate the City's interconnected traffic signal system including 53 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 2023	Actual FY 2024	Budget FY 2025	YTD Actual FY 2025	Budget FY 2026
Personnel Services	\$ 247,103	\$ 269,621	\$ 278,830	\$ 136,559	\$ 289,443
Operating Expenditures	\$ 205,625	\$ 196,178	\$ 223,495	\$ 92,195	\$ 199,195
Capital Outlay	\$ 6,250	\$ -	\$ -	\$ -	\$ -
Transfers	\$ 16,500	\$ 17,000	\$ 18,000	\$ 9,000	\$ 25,000
Total	\$ 475,478	\$ 482,799	\$ 520,325	\$ 237,754	\$ 513,638

Budget Comments & Performance Measures

The FY 2026 budget shows a decrease of 1.3% over FY 2025. Personnel Services are budgeted at a 3.8% increase over FY 2025, 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. Operating Expenditures reflect a decrease of 10.9%, (\$24,300) due to one time machinery and equipment purchases (\$16,920) budgeted in FY 2025 not repeated in FY 2026 and minor decreases in various other line items which helped offset the cost of the proposed 5% salary adjustments. The department's Transfers to the Equipment Replacement Fund reflect an increase of \$7,000 due to rising costs.

Funding for traffic signalization capital operations is being provided by a 2025 FYE transfer from General Fund excess revenues to the Capital Projects Fund for the purchase of a light-duty pickup truck (\$41,000), reel trailer (\$20,00), graphene UPS systems (\$10,000), and traffic detection camera systems (\$60,000). Also included is funding related to the CMAQ grant project to update signal timing plans for all major corridors in the city.

Organizational Priorities advanced: #3 - Enhance mobility

Performance Measures	Actual FY 2023	Actual FY 2024	Target FY 2025	Target FY 2026
Percent of traffic signals repaired within 24 hours of being reported	100%	100%	100%	100%

Authorized Personnel

Position / Title	Actual FY 2023	Actual FY 2024	Budget FY 2025	Budget FY 2026
TRAFFIC OPERATIONS COORDINATOR	1	1	1	1
TRAFFIC OPERATIONS TECHNICIAN	1	1	1	1
Total Traffic Signalization	2	2	2	2

TRAFFIC SIGNALIZATION

FY 2026 Budget Worksheets

Account Number	Account Name	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 8 Months	FY 2026 Budget
DEPT 43165: TRAFFIC SIGNALIZATION						
110-43165-81110	SALARIES	151,689	171,829	181,325	82,760	189,156
110-43165-81111	SALARIES - PART TIME	-	-	-	2,577	-
110-43165-81120	SALARIES - OVERTIME	21,779	22,317	20,405	11,071	21,425
110-43165-81130	LONGEVITY PAY	2,700	2,820	2,940	2,940	3,060
110-43165-81145	COMMUNICATION ALLOWANCE	1,200	1,200	1,200	600	1,200
110-43165-81160	SUPPLEMENT - TRANSPORTATION	2,000	2,000	2,000	985	2,000
110-43165-81165	SUPPLEMENT - CDL	1,923	2,000	2,000	1,077	2,000
110-43165-81410	FICA (EMPLOYERS SHARE)	13,967	15,513	16,055	7,826	16,741
110-43165-81420	INSURANCE - HEALTH	22,470	22,470	22,470	11,234	22,468
110-43165-81422	INSURANCE - LIFE	490	490	490	245	420
110-43165-81425	RETIREMENT - HEALTH/LIFE	7,725	5,230	5,145	2,565	5,096
110-43165-81430	RETIREMENT - TCRS (LEGACY)	21,160	23,752	24,800	12,610	25,877
110-43165-81436	RETIREMENT - TCRS (HYBRID BASE)	-	-	-	26	-
110-43165-81442	EMPLOYER NONMATCHING CONTR-HYBRID DC 401	-	-	-	43	-
110-43165-81481	CLOTHING AND UNIFORMS	586	187	1,000	-	1,000
110-43165-82110	RENT EXPENSE - POSTAGE METER AND PO BOX	97	393	-	-	-
110-43165-82210	PRINTING PUBLICATIONS AND REPORTS	26	26	200	123	450
110-43165-82410	UTILITIES - ELECTRIC	19,881	22,752	22,050	11,400	22,050
110-43165-82450	COMMUNICATIONS	15,452	27,141	19,100	6,514	19,100
110-43165-82501	SUBSCRIPTION-BASED IT ARRANGEMENTS (SBITAs)	595	10,833	23,895	603	23,895
110-43165-82570	TRAFFIC ENGINEERING SERVICES	-	-	15,000	-	15,000
110-43165-82605	R/M - OFFICE MACHINERY AND EQUIPMENT	-	-	500	-	500
110-43165-82610	R/M - MOTOR VEHICLES	2,438	3,129	5,200	1,422	5,200
110-43165-82620	R/M - MACHINERY AND EQUIPMENT	28,340	21,183	12,000	13,120	12,000
110-43165-82641	CONTRACT SIGNAL MAINTENANCE	31,473	24,275	20,000	10,692	20,000
110-43165-82642	CONTRACT FIBER MAINTENANCE	17,339	4,895	12,000	3,046	12,000
110-43165-82810	MEMBERSHIPS AND REGISTRATIONS	100	550	200	140	200
110-43165-82820	TRAVEL - CONFERENCE SCHOOLS AND TRAINING	-	627	2,500	439	2,500
110-43165-83100	OFFICE SUPPLIES AND MATERIALS	297	205	600	77	600
110-43165-83290	OTHER OPERATING SUPPLIES	34,468	34,603	40,000	9,775	30,000
110-43165-83299	SUNDRY	98	74	200	-	200
110-43165-83310	FUEL	3,678	4,183	5,000	2,354	5,000
110-43165-83530	MACHINERY AND EQUIPMENT - NON CAPITAL	33,503	18,419	16,920	-	-
110-43165-83540	COMPUTER HARDWARE - NON CAPITAL	-	969	-	6,870	-
110-43165-85110	INSURANCE - BUILDING	15,692	21,480	25,630	25,620	29,000
110-43165-85240	RENT EXPENSE - MACHINERY AND EQUIPMENT	367	250	1,500	-	500
110-43165-85960	OTHER FEES	1,195	4	-	-	-
110-43165-88930	TRANSFER TO EQUIPMENT REPLACEMENT FUND	16,500	17,000	18,000	9,000	25,000
110-43165-89530	MACHINERY AND EQUIPMENT - CAPITAL	6,250	-	-	-	-
Total Expenditures		475,478	482,799	520,325	237,754	513,638

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 2023	Actual FY 2024	Budget FY 2025	YTD Actual FY 2025	Budget FY 2026
Personnel Services	\$ 142,875	\$ 169,856	\$ 301,870	\$ 118,190	\$ 328,527
Operating Expenditures	\$ 288,858	\$ 264,209	\$ 298,510	\$ 139,283	\$ 305,200
Total	\$ 431,733	\$ 434,065	\$ 600,380	\$ 257,473	\$ 633,727

Budget Comments & Performance Measures

The FY 2026 budget reflects a 5.6% increase over FY 2025, largely related to increased Personnel Services costs. This is a result of salary adjustments (and related benefits) and a \$7,000 increase in the overtime line item. The latter is due to the very high number of after-hours call-outs by the Facilities Maintenance Coordinator. As with other City departments with personnel, there is no per employee increase to the health insurance or TCRS retirement contribution rates. Operating expenditures are expected to grow 2.2% in FY 2026 which helps to partially offset the cost of the proposed salary adjustments.

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

Performance Measures	Actual FY 2023	Actual FY 2024	Target FY 2025	Target FY 2026
Maintenance cost per square foot	\$3.68	\$3.15	\$3.25	\$3.35
Utilities cost per square foot	\$1.36	\$1.36	\$1.45	\$1.50
Facility operating cost per square foot	\$7.20	\$6.55	\$6.75	\$7.00

Authorized Personnel

Position / Title	Actual FY 2023	Actual FY 2024	Budget FY 2025	Budget FY 2026
ADMINISTRATIVE SERVICES COORDINATOR	1	2	2	2
FACILITIES MAINTENANCE COORDINATOR	0	0	1	1
RECEPTIONIST	1	0	0	0
Total Service Center	2	2	3	3

SERVICE CENTER

FY 2026 Budget Worksheets

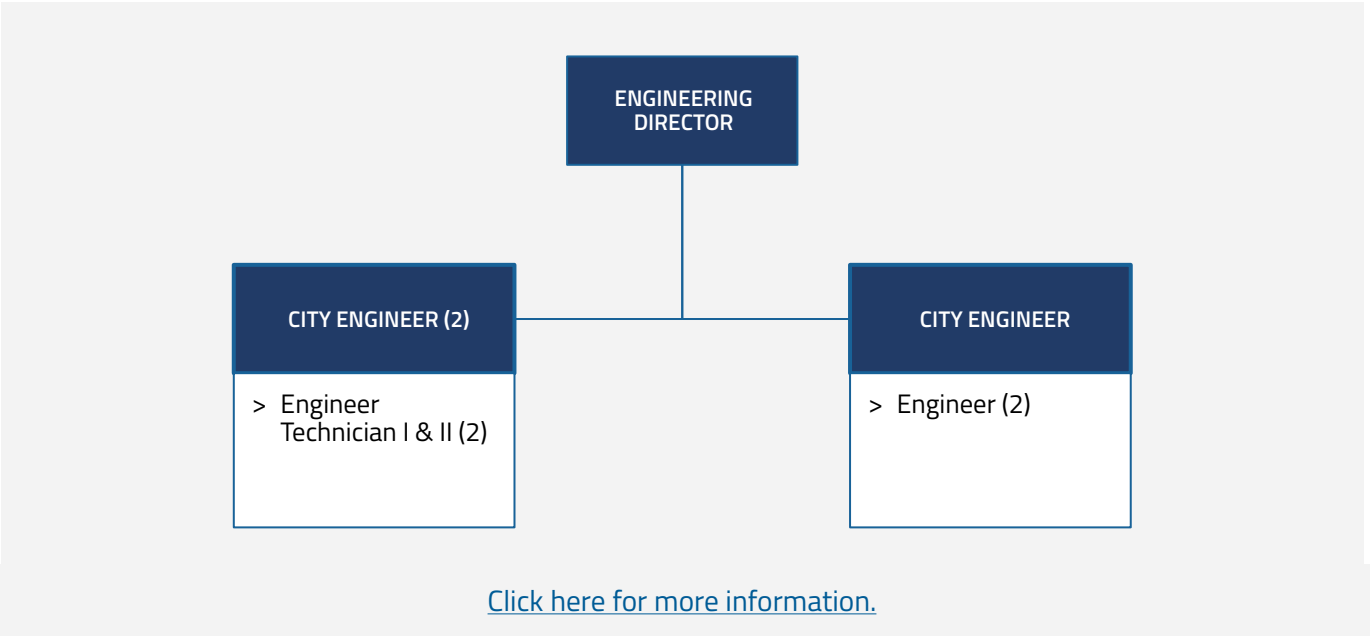
Account Number	Account Name	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 8 Months	FY 2026 Budget
DEPT 43170: SERVICE CENTER						
110-43170-81110	SALARIES	88,250	112,864	213,325	82,034	228,861
110-43170-81120	SALARIES - OVERTIME	1,174	3,346	4,000	2,205	11,000
110-43170-81130	LONGEVITY PAY	1,200	900	960	960	1,020
110-43170-81145	COMMUNICATION ALLOWANCE	-	-	720	-	720
110-43170-81160	SUPPLEMENT - TRANSPORTATION	3,600	3,446	3,600	1,200	3,600
110-43170-81410	FICA (EMPLOYERS SHARE)	7,142	9,049	16,835	6,318	18,703
110-43170-81420	INSURANCE - HEALTH	22,470	22,470	33,700	12,638	33,702
110-43170-81422	INSURANCE - LIFE	490	469	735	306	630
110-43170-81425	RETIREMENT - HEALTH/LIFE	7,725	5,230	7,715	3,845	7,643
110-43170-81430	RETIREMENT - TCRS (LEGACY)	10,824	8,965	8,575	4,510	9,604
110-43170-81436	RETIREMENT - TCRS (HYBRID BASE)	-	1,195	4,490	1,575	5,002
110-43170-81442	EMPLOYER NONMATCHING CONTR-HYBRID DC 401	-	1,922	7,215	2,599	8,042
110-43170-81481	CLOTHING AND UNIFORMS	-	250	750	707	850
110-43170-82210	PRINTING PUBLICATIONS AND REPORTS	-	26	-	200	200
110-43170-82330	PERIODICAL SUBSCRIPTIONS	867	996	800	479	800
110-43170-82410	UTILITIES - ELECTRIC	35,742	35,410	40,000	17,959	40,000
110-43170-82420	UTILITIES - WATER	6,300	9,438	9,000	8,749	9,000
110-43170-82430	UTILITIES - SEWER	2,553	3,059	4,000	5,093	4,000
110-43170-82440	UTILITIES - NATURAL/PROPANE GAS	10,144	6,855	12,000	1,317	8,000
110-43170-82501	SUBSCRIPTION-BASED IT ARRANGEMENTS (SBITAs)	772	1,400	1,200	912	1,200
110-43170-82599	OTHER PROFESSIONAL SERVICES	6,156	3,647	8,000	8,794	7,000
110-43170-82605	R/M - OFFICE MACHINERY AND EQUIPMENT	15,244	13,146	18,000	4,532	16,000
110-43170-82610	R/M - MOTOR VEHICLES	-	-	-	34	400
110-43170-82620	R/M - MACHINERY AND EQUIPMENT	13,682	11,054	15,000	7,489	15,000
110-43170-82645	STORM WATER COMPLIANCE	-	-	1,500	-	1,500
110-43170-82650	R/M - GROUNDS	34,171	28,097	30,000	9,427	30,000
110-43170-82660	R/M - BUILDINGS	119,739	111,796	94,440	31,100	95,000
110-43170-82662	UTILITIES - TRASH REMOVAL	4,436	5,369	5,100	3,831	6,000
110-43170-82670	R/M - PLUMBING AND HVAC	14,483	3,942	16,000	15,884	18,000
110-43170-83100	OFFICE SUPPLIES AND MATERIALS	3,387	3,457	5,000	1,005	5,000
110-43170-83215	HOUSEHOLD AND JANITORIAL SUPPLIES	11,294	11,479	12,000	3,689	12,000
110-43170-83290	OTHER OPERATING SUPPLIES	181	1,361	3,000	1,229	3,000
110-43170-83299	SUNDRY	2,471	3,031	1,500	1,141	1,500
110-43170-83310	FUEL	-	-	2,500	1,602	3,500
110-43170-83530	MACHINERY AND EQUIPMENT - NON CAPITAL	260	-	5,000	-	5,000
110-43170-83535	OFFICE MACHINERY AND EQUIPMENT - NON CAPITAL	-	429	250	-	250
110-43170-83540	COMPUTER HARDWARE - NON CAPITAL	55	-	2,000	-	2,000
110-43170-83565	FURNITURE AND FIXTURES - NON CAPITAL	-	516	500	-	500
110-43170-85110	INSURANCE - BUILDING	6,293	8,632	10,970	10,742	13,000
110-43170-85240	RENT EXPENSE - MACHINERY AND EQUIPMENT	-	819	-	3,327	6,500
110-43170-85960	OTHER FEES	628	-	-	41	-
Total Expenditures		431,733	434,065	600,380	257,473	633,727



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ENGINEERING DEPARTMENT

Organizational chart



ENGINEERING DEPARTMENT

2025-2026 Non-Routine Work Plan

The Engineering Department proposes the following as its goals and objectives for the non-routine work plan for the 2025-2026 fiscal year.

1. Assign conceptual design and feasibility studies for capital stormwater mitigation projects of regional impact.

Three on-call consultants have been approved for the work through selections based on Requests for Qualifications and Letters of Interest, and subsequent City Commission approval. The selected firms will be tasked with exploring proposed areas of focus and designing new projects of regional significance. Any projects resulting from these assessments will be added to the CIP. This is in furtherance of last FY's work plan for the same topic.

Target Date: June 2026

2. Infill development stormwater regulations

Land development alters the rate and volume of stormwater that flows across a site due to revised grading, compaction, and the installation of impervious surfaces. Older subdivisions in Brentwood have become attractive to builders who profit from razing existing homes, and building much larger homes with more impervious features such as drives, pools, patios, et cetera. To mitigate these impacts, Metro Nashville implemented infill requirements and procedures to offset some of these effects. These measures promote infiltration and capture of rainwater on site. Adding these additional requirements improves water quality and reduces runoff quantity for residential developments with a net increase in impervious surface, developments which would otherwise be exempt from any stormwater treatment or attenuation. Engineering will assess existing municipal standards regarding the subject, and develop applicable standards that would work well in our city. With the help of an outside consultant for review and comment, along with collaboration with Legal and Planning, the standards will be made part of our code, and applicable subdivision regulations.

Target Date: June 2026

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 2026

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)

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. Over the course of the past couple of years, it was discovered that some of the

ENGINEERING DEPARTMENT

engineering and roadway details were outdated, and even illegible. All standard drawings have now been updated for legibility and accuracy. However, some of the drawings related to Innovative Project (OSRD-IP) design are either unclear or a bit inaccurate, and some other standard details could be improved to reflect modernized standards. It is recommended that each drawing now be revised to reflect existing specifications referenced in the Subdivision Regulations, where applicable, and/or improved to include more modern methods, and made to reflect all recent ordinance revisions. 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, where necessary revise the subdivision regulations for clarity and accuracy of design, and update the municipal code online.

- > Creation of a standard operating procedure manual for overseeing performance bonds
- > 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 preferable to the legacy process.
- > 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 2023	Actual FY 2024	Budget FY 2025	YTD Actual FY 2025	Budget FY 2026
Personnel Services	\$ 748,694	\$ 818,090	\$ 1,036,070	\$ 459,569	\$ 1,193,184
Operating Expenditures	\$ 72,850	\$ 96,981	\$ 184,490	\$ 27,231	\$ 210,680
Capital Outlay	\$ -	\$ 79,137	\$ -	\$ -	\$ -
Total	\$ 821,544	\$ 994,208	\$ 1,220,560	\$ 486,800	\$ 1,403,864

Budget Comments & Performance Measures

The FY 2026 Engineering budget provides for a 15.0% increase over FY 2025. Personnel Services has increased 15.2% due to the salary adjustments (and related benefits) and the proposed addition of one Engineer position. As with other City departments, no increase is proposed for the per employee health insurance or TCRS retirement contribution rates.

Operating expenditures are up 14.2%, which include a \$7,500 increase in Other Professional Services costs for Hydraulics and hydrology training as well as flood plain analysis and regulations. FY 2026 increases also include proposed computer software and hardware purchases totaling \$17,400.

Organizational Priorities advanced: #1 - Preserve our community and manage growth responsibly; #3 - Enhance mobility; #7 - Preserve our water resources

Performance Measures	Actual FY 2023	Actual FY 2024	Target FY 2025	Target FY 2026
Grading permit reviews within two weeks of complete submittal.	75%	85%	95%	90%
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.	100%	100%	100%	100%

Authorized Personnel

Position / Title	Actual FY 2023	Actual FY 2024	Budget FY 2025	Budget FY 2026
CITY ENGINEER	3	3	3	3
ENGINEER	1	1	1	2
ENGINEERING DIRECTOR	1	1	1	1
ENGINEERING TECHNICIAN I & II	2	2	2	2
Total Engineering	7	7	7	8

ENGINEERING DEPARTMENT

FY 2026 Budget Worksheets

Account Number	Account Name	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 8 Months	FY 2026 Budget
DEPT 43800: ENGINEERING						
110-43800-81110	SALARIES	544,812	604,398	787,410	344,863	909,719
110-43800-81111	SALARIES - PART TIME	276	-	-	-	-
110-43800-81130	LONGEVITY PAY	300	360	420	420	480
110-43800-81145	COMMUNICATION ALLOWANCE	3,810	4,050	5,040	2,400	5,040
110-43800-81160	SUPPLEMENT - TRANSPORTATION	7,846	10,276	12,800	5,600	14,799
110-43800-81410	FICA (EMPLOYERS SHARE)	41,253	46,311	61,635	26,803	70,552
110-43800-81420	INSURANCE - HEALTH	73,020	78,640	78,640	36,510	89,872
110-43800-81422	INSURANCE - LIFE	1,306	1,306	1,715	796	1,680
110-43800-81425	RETIREMENT - HEALTH/LIFE	25,110	18,300	18,005	9,005	20,382
110-43800-81430	RETIREMENT - TCRS (LEGACY)	24,566	22,243	20,080	10,030	21,108
110-43800-81436	RETIREMENT - TCRS (HYBRID BASE)	9,980	12,339	19,300	8,732	22,837
110-43800-81442	EMPLOYER NONMATCHING CONTR-HYBRID DC 401	16,415	19,867	31,025	14,410	36,715
110-43800-81481	CLOTHING AND UNIFORMS	1,026	1,924	2,800	384	3,200
110-43800-82110	RENT EXPENSE - POSTAGE METER AND PO BOX	482	203	500	-	500
110-43800-82210	PRINTING PUBLICATIONS AND REPORTS	53	321	500	325	500
110-43800-82310	ADVERTISING AND LEGAL NOTICES	-	-	-	29	250
110-43800-82450	COMMUNICATIONS	1,602	3,864	3,400	1,604	3,900
110-43800-82501	SUBSCRIPTION-BASED IT ARRANGEMENTS (SBITAs)	2,340	3,634	8,670	2,249	9,460
110-43800-82541	CIVIL ENGINEERING SERVICES	4,037	12,688	47,500	705	47,500
110-43800-82560	GEOTECH AND INSPECTION SERVICES	55	-	5,000	-	7,500
110-43800-82599	OTHER PROFESSIONAL SERVICES	11,836	-	6,500	-	14,000
110-43800-82605	R/M - OFFICE MACHINERY AND EQUIPMENT	368	1,392	2,000	1,156	3,000
110-43800-82610	R/M - MOTOR VEHICLES	1,301	2,053	3,000	381	6,000
110-43800-82620	R/M - MACHINERY AND EQUIPMENT	1,410	512	2,100	1,402	2,000
110-43800-82625	TIRES TUBES ETC	1,198	1,121	1,000	-	2,800
110-43800-82645	STORM WATER COMPLIANCE	24,533	42,556	54,700	10,756	54,700
110-43800-82810	MEMBERSHIPS AND REGISTRATIONS	3,271	5,502	9,220	4,491	9,820
110-43800-82820	TRAVEL - CONFERENCE SCHOOLS AND TRAINING	1,385	963	7,200	-	8,200
110-43800-83100	OFFICE SUPPLIES AND MATERIALS	668	538	2,900	222	2,900
110-43800-83215	HOUSEHOLD AND JANITORIAL SUPPLIES	145	640	800	78	1,050
110-43800-83290	OTHER OPERATING SUPPLIES	2,914	1,784	4,000	239	4,000
110-43800-83299	SUNDRY	924	857	1,000	30	1,000
110-43800-83310	FUEL	3,694	3,453	4,800	2,315	5,500
110-43800-83530	MACHINERY AND EQUIPMENT - NON CAPITAL	-	246	1,400	-	500
110-43800-83535	OFFICE MACHINERY AND EQUIPMENT - NON CAPITAL	-	-	-	23	-
110-43800-83540	COMPUTER HARDWARE - NON CAPITAL	3,945	3,972	7,500	-	10,000
110-43800-83550	COMPUTER SOFTWARE - NON CAPITAL	-	-	5,000	-	7,400
110-43800-83565	FURNITURE AND FIXTURES - NON CAPITAL	1,950	8,758	3,000	701	5,000
110-43800-85240	RENT EXPENSE - MACHINERY AND EQUIPMENT	-	-	-	141	-
110-43800-85960	OTHER FEES	3,713	-	-	-	-
110-43800-89520	VEHICLES - CAPITAL	-	79,137	-	-	-
Total Expenditures		821,544	994,208	1,220,560	486,800	1,403,864



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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 2023	Actual FY 2024	Budget FY 2025	YTD Actual FY 2025	Budget FY 2026
Operating Expenditures	\$ 113,314	\$ 118,230	\$ 123,500	\$ 108,392	\$ 128,810
Total	\$ 113,314	\$ 118,230	\$ 123,500	\$ 108,392	\$ 128,810

Budget Comments & Performance Measures

The FY 2026 budget reflects an increase of \$5,310 (4.3%) in the cost of Animal Control services from Williamson County. The cost of providing Animal Control services is apportioned by population in Williamson County, per the adopted interlocal agreement. Contracting with the County allows the City to avoid having to provide the service in-house at a considerably higher cost. There was no increase in the County Health Department contract.

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

Performance Measures	Actual FY 2023	Actual FY 2024	Target FY 2025	Target FY 2026
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 2026 Budget Worksheets

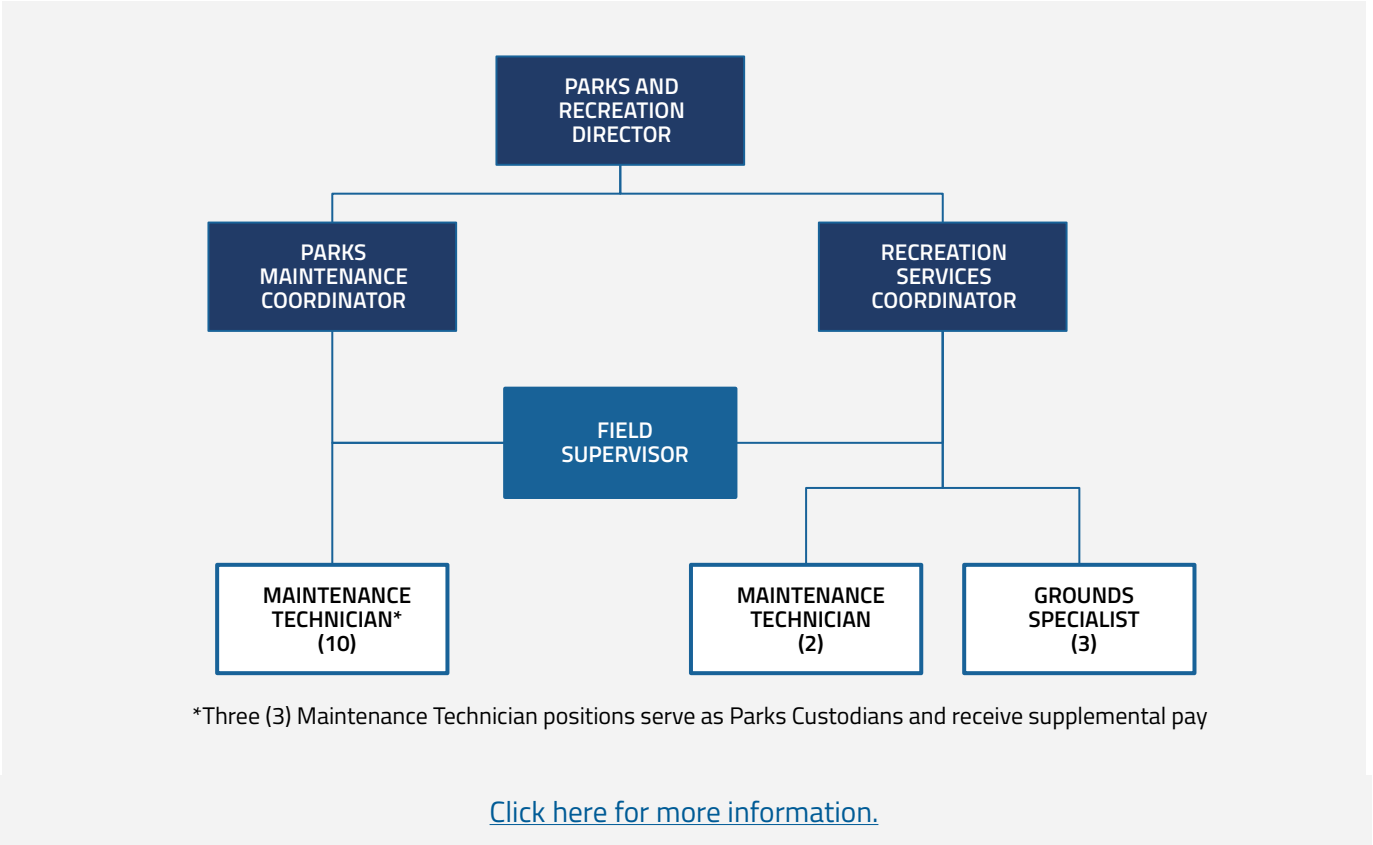
Account Number	Account Name	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 8 Months	FY 2026 Budget
DEPT 44100: PUBLIC HEALTH						
110-44100-82592	CONTRACTUAL - WILLIAMSON COUNTY HEALTH DEPARTMENT	15,000	15,000	15,000	-	15,000
110-44100-82595	CONTRACTUAL - WILLIAMSON COUNTY ANIMAL CONTROL	98,314	103,230	108,500	108,392	113,810
Total Expenditures		113,314	118,230	123,500	108,392	128,810



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PARKS AND RECREATION DEPARTMENT

Organizational chart



PARKS AND RECREATION DEPARTMENT

2025-2026 Non-Routine Work Plan

The Parks and Recreation Department proposes the following as its goals and objectives for the non-routine work plan for the 2025-2026 fiscal year.

1. CIP PROJECTS

The Department will oversee several smaller upgrade and maintenance related projects within the Capital Improvements Program. They include the following:

Target Dates: Ongoing through June 30, 2026

Crockett Park

- | | |
|---|---|
| 1. Fence replacement on upper multipurpose fields | 5. Path repairs |
| 2. Four-board fence repairs and replacement | 6. Install remainder of T-pads on disc course |
| 3. Improvements to restroom interiors | 7. Installation of ramp to upper MPF field |
| 4. Amphitheater roof cleaning | 8. Install new scoreboard on four plex 1 |

Flagpole/Wikle Parks

1. Install fencing on entrance road at Flagpole Park

Granny White

- | | |
|---------------------------------|--|
| 1. Pavilion Improvements | 3. Backstop painting & fence replacement |
| 2. Painting of concession stand | |

Smith Park

- | | |
|---------------------------------------|---------------------------------------|
| 1. Hiking and Mountain Biking repairs | 2. Construction of dumpster enclosure |
|---------------------------------------|---------------------------------------|

Owl Creek

- | | |
|---------------------------------|------------------------------|
| 1. Playground roof replacement | 3. New basketball backboards |
| 2. Playground mulch replacement | |

River Park

- | | |
|---------------------------------|--------------------------------|
| 1. Playground mulch replacement | 3. Playground roof replacement |
| 2. Playground roof replacement | |

PARKS AND RECREATION DEPARTMENT**Tower Park**

1. Shed repairs

2. WINDY HILL CONSTRUCTION

Staff will continue to oversee the construction of the park until completion. The project is tentatively scheduled to have construction completed by late early fall of 2025. (FY 2026).

Target Date: November 1, 2025

3. INDOOR RACQUET FACILITY - CROCKETT PARK

With the closure of the Maryland Farms YMCA there will be a considerable need for more tennis courts built in the area. Staff will be overseeing the engineering of this project throughout the rest of the calendar year with construction to potentially begin in the early part of 2026 with completion by Fall/Winter of 2027.

Target Dates: Ongoing through FY 2027

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 2023	Actual FY 2024	Budget FY 2025	YTD Actual FY 2025	Budget FY 2026
Personnel Services	\$ 1,539,280	\$ 1,747,887	\$ 1,899,540	\$ 853,895	\$ 2,005,583
Operating Expenditures	\$ 1,168,004	\$ 1,240,460	\$ 1,265,350	\$ 640,233	\$ 1,307,175
Capital Outlay	\$ 64,723	\$ -	\$ 12,000	\$ 56,266	\$ 5,000
Transfers	\$ 36,500	\$ 38,000	\$ 40,000	\$ 20,002	\$ 47,000
Total	\$ 2,808,507	\$ 3,026,347	\$ 3,216,890	\$ 1,570,396	\$ 3,364,758

Budget Comments & Performance Measures

The FY 2026 budget is 4.6% higher than the FY 2025 budget. Personnel Services is 5.6% higher than 2025, primarily due to the proposed 5% 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 will increase 3.3%, led by a \$36,000 increase in R/M Grounds due to increased mowing costs and the addition of Windy Hill Park. Several other operating expenditures had small increases including Electric utilities, SBITAs, and Household & Janitorial Supplies due to increases in the cost of goods and services. The annual transfer to the Equipment Replacement Fund increased by \$7,000 to keep up with rising replacement costs. Budgeted capital equipment purchases decreased \$7,000 from 2025. 2026 includes the proposed purchase of a Bobcat attachment.

The Capital Improvement Plan provides \$13.07 million funding for various Parks projects. The two largest projects are maintenance/improvements to Crockett Park (\$9.98 million) and construction of Windy Hill Park (\$2.65 million). Crockett Park projects include facility and road construction of an indoor racquet facility (\$9,000,000) as well as that project's architectural design services (\$600,000).

Organizational Priority advanced: #5 - Provide excellent parks and cultural facilities

Performance Measures	Actual FY 2023	Actual FY 2024	Target FY 2025	Target FY 2026
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	136/18	138/18	138/19

Authorized Personnel

Position / Title	Actual FY 2023	Actual FY 2024	Budget FY 2025	Budget FY 2026
GROUPS SPECIALIST I & II	3	3	3	3
MAINTENANCE TECHNICIAN	12	12	12	12
FIELD SUPERVISOR	1	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	19	19	19	19

PARKS AND RECREATION DEPARTMENT

FY 2026 Budget Worksheets

Account Number	Account Name	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 8 Months	FY 2026 Budget
DEPT 44400: PARKS AND RECREATION						
110-44400-81110	SALARIES	848,500	1,040,583	1,134,820	510,229	1,200,829
110-44400-81111	SALARIES - PART TIME	127,229	139,899	147,800	60,701	165,176
110-44400-81120	SALARIES - OVERTIME	15,906	7,169	20,565	2,889	20,565
110-44400-81130	LONGEVITY PAY	9,780	8,220	7,080	7,620	8,100
110-44400-81145	COMMUNICATION ALLOWANCE	2,160	2,160	2,160	1,080	2,640
110-44400-81160	SUPPLEMENT - TRANSPORTATION	31,269	36,838	38,800	17,231	38,800
110-44400-81165	SUPPLEMENT - CDL	12,309	11,078	18,000	6,231	24,002
110-44400-81186	SUPPLEMENT - CUSTODIAL ALLOWANCE	5,814	10,409	11,250	5,344	11,255
110-44400-81410	FICA (EMPLOYERS SHARE)	80,204	94,904	105,520	46,312	112,559
110-44400-81420	INSURANCE - HEALTH	213,445	213,445	213,445	97,361	213,446
110-44400-81422	INSURANCE - LIFE	3,509	4,345	4,655	2,224	3,990
110-44400-81425	RETIREMENT - HEALTH/LIFE	73,395	49,675	48,875	24,425	48,408
110-44400-81430	RETIREMENT - TCRS (LEGACY)	76,646	70,930	70,445	37,294	80,681
110-44400-81436	RETIREMENT - TCRS (HYBRID BASE)	6,036	14,660	18,455	7,906	18,074
110-44400-81442	EMPLOYER NONMATCHING CONTR-HYBRID DC 401	9,928	23,572	29,670	13,046	29,058
110-44400-81470	WORKER'S COMPENSATION	23,150	20,000	28,000	14,002	28,000
110-44400-81481	CLOTHING AND UNIFORMS	17,525	23,944	19,000	13,606	19,000
110-44400-82210	PRINTING PUBLICATIONS AND REPORTS	1,368	861	2,000	29	2,000
110-44400-82270	LANDFILL FEE	204	113	1,000	-	1,000
110-44400-82410	UTILITIES - ELECTRIC	97,500	100,250	105,000	50,023	110,000
110-44400-82420	UTILITIES - WATER	154,819	110,714	146,300	113,502	146,300
110-44400-82430	UTILITIES - SEWER	8,177	8,985	6,700	4,401	6,700
110-44400-82440	UTILITIES - NATURAL/PROPANE GAS	528	530	600	269	600
110-44400-82450	COMMUNICATIONS	109	102	125	37	125
110-44400-82501	SUBSCRIPTION-BASED IT ARRANGEMENTS (SBITAs)	1,714	4,926	10,475	9,411	14,950
110-44400-82540	ARCHITECT ENGINEERING AND LANDSCAPING SERVICES	-	-	1,000	-	1,000
110-44400-82599	OTHER PROFESSIONAL SERVICES	-	4,799	-	188	-
110-44400-82605	R/M - OFFICE MACHINERY AND EQUIPMENT	557	453	1,500	157	1,500
110-44400-82610	R/M - MOTOR VEHICLES	29,126	52,275	50,000	19,450	50,000
110-44400-82620	R/M - MACHINERY AND EQUIPMENT	26,208	42,267	34,500	14,756	34,500
110-44400-82625	TIRES TUBES ETC	2,902	3,510	10,500	2,777	10,500
110-44400-82650	R/M - GROUNDS	323,050	321,407	325,000	147,020	361,000
110-44400-82652	LANDSCAPING SUPPLIES	12,009	10,794	22,000	2,731	22,000
110-44400-82653	R/M - IRRIGATION	1,192	2,239	9,000	3,727	9,000
110-44400-82660	R/M - BUILDINGS	134,348	121,345	142,500	39,088	142,500
110-44400-82662	UTILITIES - TRASH REMOVAL	7,119	10,005	7,500	4,946	7,500
110-44400-82675	R/M - SPORTS FIELDS	5,730	30,474	35,000	7,731	35,000
110-44400-82676	FERTILIZATION PROGRAM	40,242	26,274	42,000	8,191	42,000
110-44400-82810	MEMBERSHIPS AND REGISTRATIONS	1,290	1,365	6,000	175	6,000
110-44400-82820	TRAVEL - CONFERENCE SCHOOLS AND TRAINING	673	1,879	5,000	-	5,000
110-44400-83100	OFFICE SUPPLIES AND MATERIALS	680	569	1,000	882	1,000

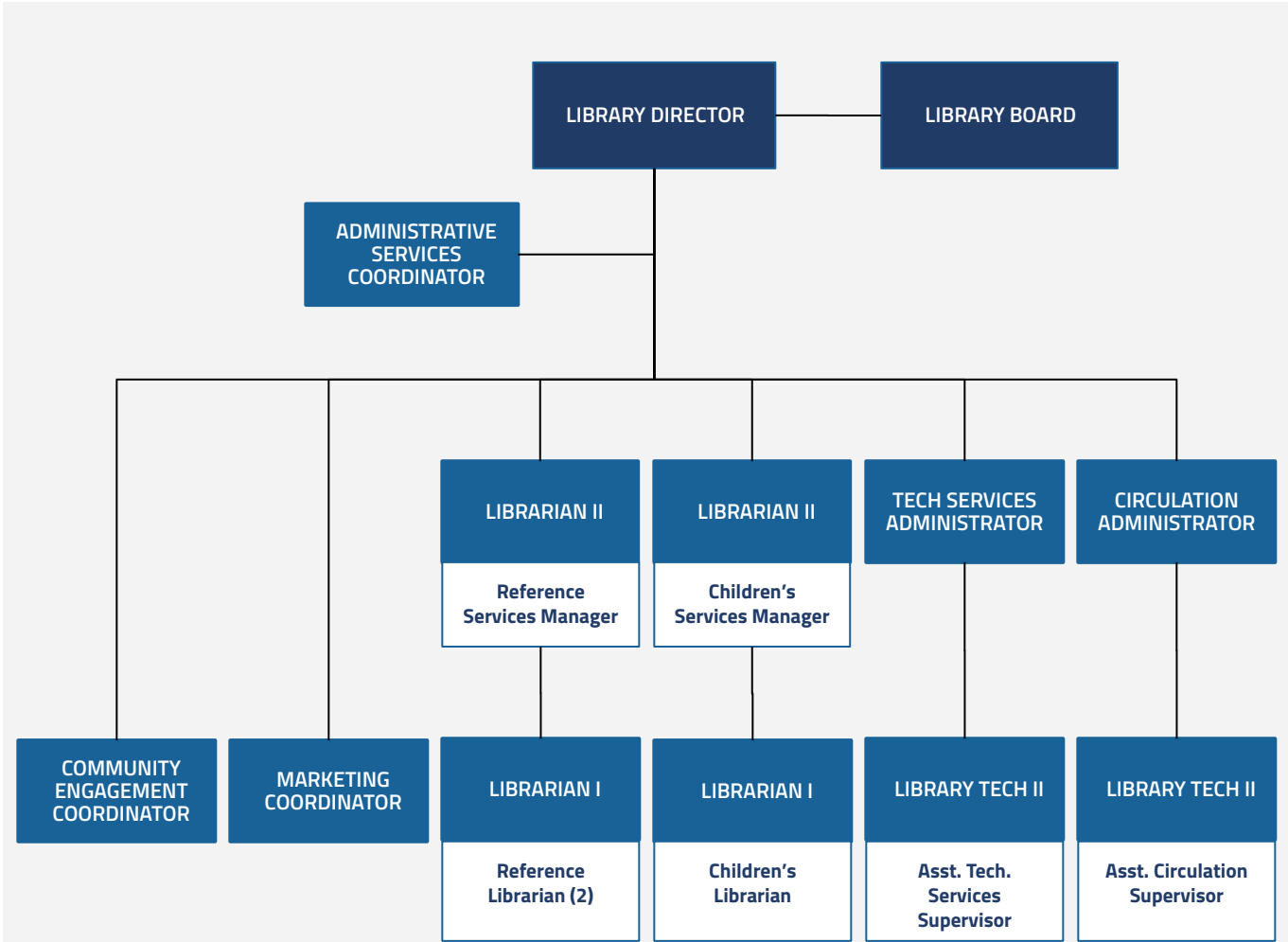
PARKS AND RECREATION DEPARTMENT

FY 2026 Budget Worksheets

Account Number	Account Name	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 8 Months	FY 2026 Budget
110-44400-83215	HOUSEHOLD AND JANITORIAL SUPPLIES	39,611	35,965	35,000	12,084	38,500
110-44400-83220	RECREATION PROGRAM SUPPLIES	7,004	10,083	12,000	4,996	12,000
110-44400-83290	OTHER OPERATING SUPPLIES	11,831	9,412	13,000	3,539	13,000
110-44400-83299	SUNDRY	2,300	2,474	1,000	1,966	1,000
110-44400-83310	FUEL	38,811	45,355	50,000	27,401	50,000
110-44400-83530	MACHINERY AND EQUIPMENT - NON CAPITAL	488	12,489	5,000	-	6,500
110-44400-83540	COMPUTER HARDWARE - NON CAPITAL	63	-	-	-	-
110-44400-83550	COMPUTER SOFTWARE - NON CAPITAL	-	367	-	-	-
110-44400-83565	FURNITURE AND FIXTURES - NON CAPITAL	-	292	-	-	-
110-44400-85110	INSURANCE - BUILDING	10,083	14,907	34,950	21,358	25,000
110-44400-85120	INSURANCE - VEHICLE MACHINERY AND EQUIPMENT	740	3,067	-	-	-
110-44400-85130	INSURANCE - LIABILITY	19,183	15,180	16,700	13,438	18,000
110-44400-85240	RENT EXPENSE - MACHINERY AND EQUIPMENT	8,214	6,766	9,000	7,675	9,000
110-44400-85960	OTHER FEES	6,897	113	-	-	-
110-44400-87135	PROGRAM CONTRIBUTIONS	152,000	202,000	102,000	102,000	102,000
110-44400-87140	TREE BOARD	3,709	1,910	3,000	2,679	3,000
110-44400-88930	TRANSFER TO EQUIPMENT REPLACEMENT FUND	36,500	38,000	40,000	20,002	47,000
110-44400-89520	VEHICLES - CAPITAL	-	-	-	46,703	-
110-44400-89530	MACHINERY AND EQUIPMENT - CAPITAL	64,723	-	12,000	9,563	5,000
Total Expenditures		2,808,507	3,026,347	3,216,890	1,570,396	3,364,758

PUBLIC LIBRARY

Organizational chart



Note: In addition to the full-time staff shown above, there are a considerable number of part-time library employees

[Click here for more information.](#)

PUBLIC LIBRARY**2025-2026 Non-Routine Work Plan**

The Library proposes the following as its goals and objectives for the non-routine work plan for the 2025-2026 fiscal year.

1. Continuation of Holt Funds Improvement Projects

The John P. Holt Brentwood Library Board and its Space Planning Committee have made progress in revising the planned improvements to the teen space, Friends Gathering Room, and the quiet reading room. Staff anticipate a design contract to be submitted to the city commission by the end of FY 2025, with full design completed and construction commenced in FY 2026.

Target Date: June 30, 2026

2. Marketing Strategies

The Marketing Department will work to increase circulation and interaction with library resources through digital marketing strategies. These efforts will focus on creating a more user-friendly and engaging website and a media campaign highlighting the library's collection, services, and resources.

Target Date: May 31, 2026

3. Library Outreach - Book Delivery Service

The Community Engagement and Outreach Department will explore book delivery service options for housebound residents. This will include an analysis of need, logistics, and the feasibility of developing a book delivery service for the residents of Brentwood who do not have the physical ability to visit the library. Staff will also evaluate the potential for local public/private partnerships and funding sources for the project.

Target Date: May 31, 2026

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 2023	Actual FY 2024	Budget FY 2025	YTD Actual FY 2025	Budget FY 2026
Personnel Services	\$ 1,797,016	\$ 1,940,317	\$ 2,029,920	\$ 942,181	\$ 2,016,882
Operating Expenditures	\$ 1,196,323	\$ 1,306,055	\$ 1,301,595	\$ 708,640	\$ 1,565,005
Capital Outlay	\$ -	\$ 7,442	\$ -	\$ -	\$ -
Total	\$ 2,993,339	\$ 3,253,814	\$ 3,331,515	\$ 1,650,821	\$ 3,581,887

Budget Comments & Performance Measures

The FY 2026 Library budget reflects an overall 7.5% increase from FY 2025. The cost of the proposed 5% salary adjustment (and related benefits) and a \$33,009 increase in part-time salaries is partially offset by expected salary savings due to the elimination of the Assistant Director position, whose duties will be absorbed by two internal promotions.

Operating expenditures in FY 2026 will increase 20.2% (\$263,410), led by camera replacements (\$60,000) and conference/meeting room Audio/Visual upgrades (\$59,500). Buildings Repair and Maintenance increased by \$44,570. Programs - Fees Paid increased by \$53,000 but is partially funded by 'Friends of the Brentwood Library' support. Other increases include subscription -based IT arrangements (\$14,891), travel for training (\$18,000), and utilities (\$14,373)

The Facilities Maintenance Fund budget provides \$215,000 for various Library maintenance projects, including meeting room equipment, carpet replacement, soffit repairs, and other extraordinary repairs and maintenance.

Organizational Priority advanced: #5 - Provide excellent parks and cultural facilities

Performance Measures	Actual FY 2023	Actual FY 2024	Target FY 2025	Target FY 2026
Annual items checked out	622,918	659,413	750,000	625,000
Program Attendance	37,310	39,288	35,000	35,000
Volunteer work hours contributed	9,118	8,251	9,000	8,500

PUBLIC LIBRARY

★ Authorized Personnel

Position / Title	Actual FY 2023	Actual FY 2024	Budget FY 2025	Budget FY 2026
ADMINISTRATIVE SERVICES COORDINATOR	1	1	1	1
ADMINISTRATOR	0	0	0	2
ASSISTANT LIBRARY DIRECTOR	1	1	1	0
CIRCULATION SUPERVISOR	1	1	1	0
COMMUNITY ENGAGEMENT COORDINATOR	0	1	1	1
LIBRARIAN I AND II	4	5	5	5
LIBRARY DIRECTOR	1	1	1	1
LIBRARY TECHNICIAN I, II & III	4	3	2	2
MARKETING COORDINATOR	0	1	1	1
TECHNICAL SERVICES COORDINATOR	0	0	1	0
Total Public Library	12	14	14	13

PUBLIC LIBRARY

FY 2026 Budget Worksheets

Account Number	Account Name	Actual FY 2023	Actual FY 2024	Budget FY 2025	8 Months FY 2025	Budget FY 2026
DEPT 44800: PUBLIC LIBRARY						
110-44800-81110	SALARIES	737,910	803,377	917,800	395,246	890,403
110-44800-81111	SALARIES - PART TIME	631,854	688,073	645,000	334,427	678,009
110-44800-81120	SALARIES - OVERTIME	758	125	1,500	86	1,575
110-44800-81130	LONGEVITY PAY	4,320	3,420	2,820	2,820	3,000
110-44800-81145	COMMUNICATION ALLOWANCE	1,440	1,410	1,440	600	720
110-44800-81160	SUPPLEMENT - TRANSPORTATION	55,567	53,552	57,600	26,622	55,599
110-44800-81410	FICA (EMPLOYERS SHARE)	108,024	116,752	124,565	57,142	124,642
110-44800-81420	INSURANCE - HEALTH	134,810	157,275	157,275	67,404	146,042
110-44800-81422	INSURANCE - LIFE	2,978	2,876	3,430	1,591	2,730
110-44800-81425	RETIREMENT - HEALTH/LIFE	46,355	36,600	36,015	18,015	33,121
110-44800-81430	RETIREMENT - TCRS (LEGACY)	48,383	42,276	23,725	12,031	26,091
110-44800-81436	RETIREMENT - TCRS (HYBRID BASE)	9,308	13,261	22,530	9,885	21,072
110-44800-81442	EMPLOYER NONMATCHING CONTR-HYBRID DC 401	15,309	21,320	36,220	16,312	33,878
110-44800-82110	RENT EXPENSE - POSTAGE METER AND PO BOX	2,751	3,685	4,000	1,258	4,000
110-44800-82210	PRINTING PUBLICATIONS AND REPORTS	1,536	1,847	2,100	669	2,600
110-44800-82220	BOOKS, CATALOGUES, BROCHURES	123,936	111,912	167,500	55,078	140,000
110-44800-82221	E-BOOKS	63,655	73,542	100,000	51,952	110,000
110-44800-82225	AUDIO VISUALS	44,244	66,514	63,000	23,608	54,300
110-44800-82310	ADVERTISING AND LEGAL NOTICES	46	499	800	499	1,000
110-44800-82330	PERIODICAL SUBSCRIPTIONS	13,010	9,712	11,000	6,730	11,250
110-44800-82331	ONLINE SERVICES AND RESOURCES	106,245	112,528	134,330	115,017	130,820
110-44800-82410	UTILITIES - ELECTRIC	104,632	100,639	120,750	56,841	124,375
110-44800-82420	UTILITIES - WATER	11,128	17,477	18,500	11,814	18,500
110-44800-82430	UTILITIES - SEWER	2,734	3,760	4,000	2,222	4,500
110-44800-82440	UTILITIES - NATURAL/PROPANE GAS	37,847	29,267	26,250	14,959	31,000
110-44800-82450	COMMUNICATIONS	3,541	13,506	15,000	6,235	16,000
110-44800-82501	SUBSCRIPTION-BASED IT ARRANGEMENTS (SBITAs)	120,820	110,175	122,505	112,657	137,395
110-44800-82599	OTHER PROFESSIONAL SERVICES	27,637	30,716	34,380	10,471	35,580
110-44800-82605	R/M - OFFICE MACHINERY AND EQUIPMENT	24,415	28,142	26,605	18,815	29,200
110-44800-82620	R/M - MACHINERY AND EQUIPMENT	359	3,577	1,500	1,606	2,000
110-44800-82650	R/M - GROUNDS	57,658	48,635	38,240	18,891	40,000
110-44800-82660	R/M - BUILDINGS	289,065	373,770	198,530	118,253	243,100
110-44800-82662	UTILITIES - TRASH REMOVAL	-	462	-	3,400	4,500
110-44800-82670	R/M - PLUMBING AND HVAC	45,473	33,585	34,600	15,485	45,000
110-44800-82810	MEMBERSHIPS AND REGISTRATIONS	2,012	3,976	5,055	2,174	5,450
110-44800-82820	TRAVEL - CONFERENCE SCHOOLS AND TRAINING	92	386	2,000	149	20,000
110-44800-82825	GRANT EXPENSE	-	-	2,500	-	2,500
110-44800-83100	OFFICE SUPPLIES AND MATERIALS	16,391	22,753	24,450	4,611	25,485
110-44800-83215	HOUSEHOLD AND JANITORIAL SUPPLIES	9,423	8,171	7,500	2,836	7,725
110-44800-83250	PROGRAMS - FEES PAID	13,878	22,458	22,000	4,515	75,000
110-44800-83260	LIBRARY PROGRAMS	9,718	9,497	7,500	4,198	7,500
110-44800-83290	OTHER OPERATING SUPPLIES	8,987	14,497	4,000	5,047	6,000

PUBLIC LIBRARY

FY 2026 Budget Worksheets

Account Number	Account Name	Actual FY 2023	Actual FY 2024	Budget FY 2025	8 Months FY 2025	Budget FY 2026
110-44800-83299	SUNDRY	13,783	8,580	8,600	3,511	9,000
110-44800-83530	MACHINERY AND EQUIPMENT - NON CAPITAL	2,581	85	15,000	2,630	6,300
110-44800-83535	OFFICE MACHINERY AND EQUIPMENT - NON CAPITAL	420	1,272	750	-	750
110-44800-83540	COMPUTER HARDWARE - NON CAPITAL	9,140	4,411	28,000	1,193	26,250
110-44800-83550	COMPUTER SOFTWARE - NON CAPITAL	80	-	500	-	500
110-44800-83560	MISCELLANEOUS TECHNOLOGY - NON CAPITAL	-	-	-	-	134,000
110-44800-83565	FURNITURE AND FIXTURES - NON CAPITAL	-	2,561	15,000	318	15,300
110-44800-85110	INSURANCE - BUILDING	17,808	24,807	30,025	29,153	33,000
110-44800-85130	INSURANCE - LIABILITY	1,735	4,354	5,125	1,481	5,125
110-44800-85240	RENT EXPENSE - MACHINERY AND EQUIPMENT	-	-	-	364	-
110-44800-85960	OTHER FEES	9,543	4,297	-	-	-
110-44800-89530	MACHINERY AND EQUIPMENT - CAPITAL	-	7,442	-	-	-
Total Expenditures		2,993,339	3,253,814	3,331,515	1,650,821	3,581,887

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 2023	Actual FY 2024	Budget FY 2025	YTD Actual FY 2025	Budget FY 2026
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	\$ 3,015	\$ 10,400	\$ 2,945	\$ -
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	\$ 237,015	\$ 244,400	\$ 236,945	\$ 244,400

★ Budget Comments & Performance Measures

Funding is provided in accordance with the adopted educational funding policy. The FY 2026 budget provides \$244,400 for education, the same as approved in FY 2025, 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 \$7 million to public schools serving Brentwood children.

★ Authorized Personnel

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

EDUCATION

FY 2026 Budget Worksheets

Account Number	Account Name	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 8 Months	FY 2026 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	3,015	10,400	2,945	-
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	237,015	244,400	236,945	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 2023	Actual FY 2024	Budget FY 2025	YTD Actual FY 2025	Budget FY 2026
Operating Expenditures	\$ 10,000	\$ 10,000	\$ 20,000	\$ 20,000	\$ 20,000
Total	\$ 10,000	\$ 10,000	\$ 20,000	\$ 20,000	\$ 20,000

Budget Comments & Performance Measures

The FY 2026 budget allocates \$20,000 for activities that encourage and enhance economic development in the City of Brentwood. Services provided include assisting existing businesses with obtaining state incentives for expansion projects, facilitating corporate relocation site visits, etc. Expenditures include Chambers of Commerce Williamson, Inc. (\$10,000) and BrentwoodUp (\$10,000).

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

Performance Measures	Actual FY 2023	Actual FY 2024	Target FY 2025	Target FY 2026
Average Brentwood household income *	\$261,248	N/A	\$259,000	\$269,085
Median Brentwood household income *	\$184,720	N/A	\$187,000	\$190,262
Mean Williamson household income *	\$177,673	N/A	\$174,000	\$183,003
Median Williamson household income *	\$131,202	N/A	\$129,000	\$135,138

* Source: U.S. Census Bureau, American Communities Survey, 2023 (published September 2024), inflation adjusted dollars

Authorized Personnel

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

FY 2026 Budget Worksheets

Account Number	Account Name	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 8 Months	FY 2026 Budget
DEPT 45000: ECONOMIC DEVELOPMENT						
110-45000-87134	BUSINESS SUPPORT	10,000	10,000	20,000	20,000	20,000
Total Expenditures		10,000	10,000	20,000	20,000	20,000



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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 2023	Actual FY 2024	Budget FY 2025	YTD Actual FY 2025	Budget FY 2026
Personnel Services	\$ 52,897	\$ 33,454	\$ 36,550	\$ 17,949	\$ 38,841
Operating Expenditures	\$ 183,049	\$ 176,822	\$ 186,015	\$ 90,768	\$ 192,905
Total	\$ 235,946	\$ 210,276	\$ 222,565	\$ 108,717	\$ 231,746

Budget Comments & Performance Measures

Following the COVID-19 pandemic, 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.

Both the Cool Springs House and Ravenswood Mansion will exceed their revenue targets for FY 2025. Ravenswood is projected at \$240,000 versus the target of \$200,000, and Cool Springs is projected at \$108,000 versus the target of \$100,000. Efforts made in FY 2024 to reduce part-time staffing expenses have continued to be successful, with FYE 2025 projected expenditures of \$33,000 compared to the 2023 spend of \$43,000. Event-related net income for FY 2026 is projected at \$90,000.

Rental revenue is projected to increase in FY 2026, with targets of \$220,000 and \$105,000. The Facilities Maintenance Fund (FMF) budget will provide \$95,000 and \$125,000 in FY 2026 for renewal projects at the Cool Springs House and Ravenswood Mansion, respectively. Details on those projects can be found in the Capital Improvements Program.

Organizational Priority advanced: #5 - Provide excellent parks and cultural facilities

Performance Measures	Actual FY 2023	Actual FY 2024	Target FY 2025	Target FY 2026
Cool Springs House Rental Revenue	\$86,731	\$93,323	\$100,000	\$105,000
Cool Spring House Number of Bookings	105	88	100	105
Ravenswood Mansion Rental Revenue	\$189,953	\$191,464	\$200,000	\$220,000
Ravenswood Mansion Number of Bookings	82	75	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 2026 Budget Worksheets

Account Number	Account Name	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 8 Months	FY 2026 Budget
DEPT 47000: HISTORIC SITES COOL SPRINGS						
110-47000-82110	RENT EXPENSE - POSTAGE METER AND PO BOX	-	-	-	12	-
110-47000-82210	PRINTING PUBLICATIONS AND REPORTS	-	-	-	143	500
110-47000-82310	ADVERTISING AND LEGAL NOTICES	336	2,207	1,500	2,680	3,500
110-47000-82410	UTILITIES - ELECTRIC	1,282	1,256	1,600	774	1,600
110-47000-82420	UTILITIES - WATER	634	516	1,000	277	1,000
110-47000-82440	UTILITIES - NATURAL/PROPANE GAS	3,068	2,440	2,900	780	2,800
110-47000-82450	COMMUNICATIONS	3,289	3,411	3,350	1,450	3,350
110-47000-82501	SUBSCRIPTION-BASED IT ARRANGEMENTS (SBITAs)	272	2,593	2,600	111	3,350
110-47000-82599	OTHER PROFESSIONAL SERVICES	991	174	1,800	175	1,800
110-47000-82649	CLEANING FEE - HISTORIC HOUSE	18,200	15,500	16,500	6,250	16,500
110-47000-82650	R/M - GROUNDS	23,290	20,109	18,000	9,608	16,090
110-47000-82660	R/M - BUILDINGS	13,631	2,550	12,000	5,361	12,000
110-47000-82665	R/M - BOILING SPRING ACADEMY	-	-	-	100	-
110-47000-82670	R/M - PLUMBING AND HVAC	375	-	500	780	750
110-47000-83215	HOUSEHOLD AND JANITORIAL SUPPLIES	828	1,213	600	406	850
110-47000-83290	OTHER OPERATING SUPPLIES	-	598	850	34	850
110-47000-83540	COMPUTER HARDWARE - NON CAPITAL	118	-	-	-	-
110-47000-83565	FURNITURE AND FIXTURES - NON CAPITAL	348	2,840	2,200	-	5,000
110-47000-85110	INSURANCE - BUILDING	913	1,005	1,375	1,342	1,600
Total Expenditures		67,575	56,412	66,775	30,283	71,540
DEPT 47010: HISTORIC SITES RAVENSWOOD						
110-47010-81111	SALARIES - PART TIME	43,138	30,590	33,920	16,385	35,616
110-47010-81160	SUPPLEMENT - TRANSPORTATION	6,000	345	-	-	-
110-47010-81161	SUPPLEMENT - TRANSPORTATION HOURLY	-	137	-	282	500
110-47010-81410	FICA (EMPLOYERS SHARE)	3,759	2,382	2,630	1,282	2,725
110-47010-82210	PRINTING PUBLICATIONS AND REPORTS	1,247	150	1,500	567	1,500
110-47010-82310	ADVERTISING AND LEGAL NOTICES	4,620	9,958	7,000	5,154	7,000
110-47010-82410	UTILITIES - ELECTRIC	9,980	11,322	10,500	5,455	10,500
110-47010-82420	UTILITIES - WATER	3,437	4,674	4,300	2,464	4,800
110-47010-82430	UTILITIES - SEWER	529	568	500	583	1,000
110-47010-82450	COMMUNICATIONS	2,478	1,664	3,050	853	1,750
110-47010-82501	SUBSCRIPTION-BASED IT ARRANGEMENTS (SBITAs)	516	600	520	552	280
110-47010-82599	OTHER PROFESSIONAL SERVICES	4,403	4,383	4,800	3,065	4,800
110-47010-82620	R/M - MACHINERY AND EQUIPMENT	-	517	-	-	-
110-47010-82649	CLEANING FEE - HISTORIC HOUSE	15,425	17,850	15,500	9,300	18,000
110-47010-82650	R/M - GROUNDS	36,437	49,372	40,000	16,433	39,435
110-47010-82660	R/M - BUILDINGS	25,050	8,378	16,000	6,953	16,000
110-47010-82670	R/M - PLUMBING AND HVAC	2,729	3,792	3,000	1,568	3,000
110-47010-83100	OFFICE SUPPLIES AND MATERIALS	-	118	100	42	100
110-47010-83215	HOUSEHOLD AND JANITORIAL SUPPLIES	2,474	2,137	3,000	2,091	3,000
110-47010-83290	OTHER OPERATING SUPPLIES	757	1,179	2,500	270	2,500
110-47010-83299	SUNDRY	422	60	500	342	500
110-47010-83565	FURNITURE AND FIXTURES - NON CAPITAL	3,112	1,673	3,000	2,382	3,000
110-47010-85110	INSURANCE - BUILDING	1,530	2,015	2,470	2,411	3,200
110-47010-85960	OTHER FEES	328	-	-	-	-
Total Expenditures		168,371	153,864	154,790	78,434	159,206

HISTORIC SITES

FY 2026 Budget Worksheets

Account Number	Account Name	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 8 Months	FY 2026 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		235,946	210,276	222,565	108,717	231,746
TOTAL EXPENDITURES - GENERAL FUND (Before Transfers)		43,659,177	46,383,313	50,346,375	24,872,406	52,896,504



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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 2023	Actual FY 2024	Budget FY 2025	YTD Actual FY 2025	Budget FY 2026
CAPITAL PROJECTS FUND	\$ 11,375,000	\$ 13,070,000	\$ -	\$ -	\$ -
DEBT SERVICE FUND	\$ 3,095,000	\$ 3,195,000	\$ 3,195,000	\$ 3,195,000	\$ 3,195,000
ECD FUND	\$ 488,000	\$ 533,000	\$ 533,000	\$ 533,000	\$ 533,000
EQUIPMENT REPLACEMENT FUND	\$ 1,165,000	\$ 1,000,000	\$ -	\$ -	\$ -
FACILITIES MAINTENANCE FUND	\$ 350,000	\$ 850,000	\$ 495,000	\$ 495,000	\$ 570,000
FUND BALANCE TFER TO FACILITIES MAINTENANCE FUND	\$ 640,000	\$ -	\$ -	\$ -	\$ -
MUNICIPAL CENTER FUND	\$ 2,763,230	\$ 740,000	\$ -	\$ -	\$ -
POST EMPLOYMENT BENEFIT FUND	\$ 25,000	\$ 25,000	\$ 50,000	\$ 50,000	\$ 50,000
Total	\$ 19,901,230	\$ 19,413,000	\$ 4,273,000	\$ 4,273,000	\$ 4,348,000

★ Budget Comments & Performance Measures

In FY 2026, a \$3,195,000 operating transfer to the Debt Service Fund will be provided for General Debt Obligations (interest and principal) associated with previously issued bonds. This amount is unchanged from FY 2025 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 2026, unchanged from 2025, to cover the cost of emergency communication services.

In FY 2026, an operating transfer of \$570,000 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 an increase of \$75,000 over FY 2025 due to the addition of funding for the Police Headquarters facility. Beyond these operating transfers, special 2025 FYE transfers are anticipated to the Capital Projects Fund, Facilities Maintenance Fund, and Equipment Replacement Fund in the amounts of \$9,090,000, \$795,000, and \$1,720,000, respectively, to fund capital improvements, maintenance projects, and equipment purchases in FY 2026 and beyond.

The FY 2026 transfer to the Post Employment (Retiree) Benefits Fund of \$50,000 is unchanged from FY 2025. This transfer provides for the accumulation of funding to help offset large terminal leave payouts upon retirement of long-term employees.

OPERATING TRANSFERS

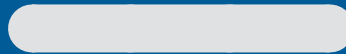
★ Authorized Personnel

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

FY 2026 Budget Worksheets

Account Number	Account Name	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 8 Months	FY 2026 Budget
DEPT 52000: TRANSFERS (110)						
110-52000-88010	OPERATING TRANSFER TO DEBT SERVICE FUND	3,095,000	3,195,000	3,195,000	3,195,000	3,195,000
110-52000-88030	OPERATING TRANSFER TO MUNICIPAL CENTER FUND	2,763,230	740,000	-	-	-
110-52000-88040	OPERATING TRANSFER TO ECD FUND	488,000	533,000	533,000	533,000	533,000
110-52000-88041	OPERATING TRANSFER TO EQUIPMENT REPLACEMENT FUND	1,165,000	1,000,000	-	-	-
110-52000-88060	OPERATING TRANSFER TO POST EMPLOYMENT BENEFIT FUND	25,000	25,000	50,000	50,000	50,000
110-52000-88080	OPERATING TRANSFER TO CAPITAL PROJECTS FUND	11,375,000	13,070,000	-	-	-
110-52000-88083	FUND BALANCE TFER TO FACILITIES MAINTENANCE FUND	640,000	-	-	-	-
110-52000-88085	OPERATING TFER TO FACILITIES MAINTENANCE FUND	350,000	850,000	495,000	495,000	570,000
Total Expenditures		19,901,230	19,413,000	4,273,000	4,273,000	4,348,000
TOTAL EXPENDITURES - GENERAL FUND (After Transfers)		63,560,407	65,796,313	54,619,375	29,145,406	57,244,504

General Fund Component Activities





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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 2026 has increased by \$89,000 from \$2,573,000 to \$2,662,000. Increased transfers from departments include Technology (\$35,000), Public Works (\$30,000), Fire Rescue (\$20,000), Traffic Signalization (\$7,000), and Parks (\$7,000). Police transfers decreased by \$10,000. The increase in 2026 is due to new additions to the fleet and other capital equipment in 2025 that are now added to the replacement schedule, and inflation.

Vehicle and equipment purchases will include (7) vehicles in Police (\$500,000), a replacement for Rescue 52 (\$1,255,000), new Lifepak 15 defibrilators (\$355,000), replacement streetsweeper (\$325,000) and technology purchases (\$651,000) to include computers, mobile data laptops, cameras, switches, routers, software, etc.

A \$1,720,000 2025 FYE transfer from the General Fund to the Equipment Replacement Fund will provide funding for vehicles and equipment that are new to the inventory, replacement costs that have outpaced the inflation factor (\$1,220,000), as well as a supplement of \$500,000 to help off-set large inflationary increases in fleet prices over the last few years.

Summary

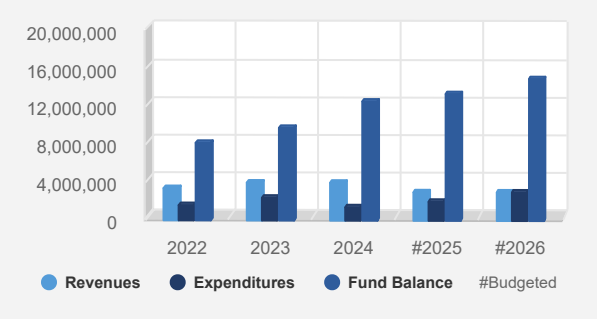
Revenues	Actual FY 2023	Actual FY 2024	Budget FY 2025	YTD Actual FY 2025	Budget FY 2026
Other Financing Sources-Transfers In	\$ 3,308,000	\$ 3,347,000	\$ 2,573,000	\$ 2,573,000	\$ 2,662,000
Other Revenues	743,206	745,253	350,000	469,148	350,000
Total Revenues	\$ 4,051,206	\$ 4,092,253	\$ 2,923,000	\$ 3,042,148	\$ 3,012,000

Expenditures	Actual FY 2023	Actual FY 2024	Budget FY 2025	YTD Actual FY 2025	Budget FY 2026
Operating Expenditures	\$ 257,314	\$ 283,651	\$ 669,000	\$ 250,893	\$ 364,000
Capital Outlay	2,184,799	1,163,508	1,341,000	191,065	2,722,000
Total Expenditures	\$ 2,442,113	\$ 1,447,159	\$ 2,010,000	\$ 441,958	\$ 3,086,000

Personnel

No personnel are directly assigned to this activity

Expenditure Chart



EQUIPMENT REPLACEMENT FUND

FY 2026 Budget Worksheets

Account Number	Account Name	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 8 Months	FY 2026 Budget
FUND 310: EQUIPMENT REPLACEMENT FUND						
Revenues						
310-00000-36100	INTEREST INCOME	361,332	654,720	300,000	426,896	300,000
310-00000-36330	SALE OF EQUIPMENT	325,404	90,533	50,000	42,252	50,000
310-00000-36335	INSURANCE CLAIM REIMBURSEMENT	56,470	-	-	-	-
310-00000-37810	OPERATING TRANSFER FROM GENERAL FUND	500,000	1,000,000	-	-	-
310-00000-37814	OPERATING TRANSFER FROM GENERAL FUND - FIRE	475,000	515,000	545,000	545,000	565,000
310-00000-37815	OPERATING TRANSFER FROM GENERAL FUND- PUBLIC WORKS	610,000	375,000	390,000	390,000	420,000
310-00000-37820	OPERATING TRANSFER FROM GENERAL FUND- PARKS AND REC	36,500	38,000	40,000	40,000	47,000
310-00000-37825	OPERATING TRANSFER FROM GENERAL FUND - POLICE	850,000	652,000	800,000	800,000	790,000
310-00000-37826	OPERATING TRANSFER FROM GENERAL FUND - TECH	820,000	750,000	780,000	780,000	815,000
310-00000-37827	OPERATING TRANSFER FROM GF - TRAFFIC SIGNALIZATION	16,500	17,000	18,000	18,000	25,000
Total Revenues		4,051,206	4,092,253	2,923,000	3,042,148	3,012,000
Expenditures						
310-41640-82501	SUBSCRIPTION-BASED IT ARRANGEMENTS (SBITAs)	88,055	29,139	139,000	67,185	80,000
310-41640-83290	OTHER OPERATING SUPPLIES	-	5,755	-	-	-
310-41640-83530	MACHINERY AND EQUIPMENT - NON CAPITAL	-	5,213	-	-	-
310-41640-83540	COMPUTER HARDWARE - NON CAPITAL	149,178	209,068	510,000	176,377	234,000
310-41640-83550	COMPUTER SOFTWARE - NON CAPITAL	20,081	-	20,000	3,862	50,000
310-41640-89540	COMPUTER HARDWARE - CAPITAL	291,712	213,227	351,000	104,788	267,000
310-41640-89550	COMPUTER SOFTWARE - CAPITAL	-	-	30,000	-	20,000
310-42100-83290	OTHER OPERATING SUPPLIES	-	20,050	-	-	-
310-42100-83520	VEHICLES AND EQUIPMENT - NON CAPITAL	-	-	-	3,469	-
310-42100-89520	VEHICLES - CAPITAL	429,178	424,000	905,000	34,503	500,000
310-42200-83290	OTHER OPERATING SUPPLIES	-	9,884	-	-	-
310-42200-89520	VEHICLES - CAPITAL	491,911	-	-	-	1,255,000
310-42200-89530	MACHINERY AND EQUIPMENT - CAPITAL	40,073	48,372	-	-	355,000
310-43120-83290	OTHER OPERATING SUPPLIES	-	2,533	-	-	-
310-43120-89520	VEHICLES - CAPITAL	931,925	172,775	-	-	325,000
310-43120-89530	MACHINERY AND EQUIPMENT - CAPITAL	-	219,380	-	-	-
310-43165-83290	OTHER OPERATING SUPPLIES	-	223	-	-	-
310-44400-83290	OTHER OPERATING SUPPLIES	-	1,786	-	-	-
310-44400-89520	VEHICLES - CAPITAL	-	-	55,000	51,774	-
310-44400-89530	MACHINERY AND EQUIPMENT - CAPITAL	-	85,754	-	-	-
Total Expenditures		2,442,113	1,447,159	2,010,000	441,958	3,086,000

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 2026, an operating transfer of \$570,000 will be provided from the General Fund, which is increased by \$75,000 from FY 2025. FY 2026 expenditures will include funding for extraordinary maintenance at Police headquarters (\$75,000), extraordinary maintenance at Fire Stations 2 and 4 (\$65,000), Library projects (\$215,000), including carpet replacement in the Childrens area and continued soffit repair, Cool Springs House (\$95,000) and various Service Center projects (\$140,000) including repaving and landscaping projects, and window replacements at Ravenswood Mansion (\$125,000). Also included is bikeway maintenance (\$50,000) and maintenance for City Hall (\$170,000). Various park projects will total \$378,000 from the Facilities Maintenance Fund (such as fence replacements, amphitheater roof cleaning, playground mulch replacement, etc.). Greater detail on these projects can be found in the City's Capital Improvements Program document. A transfer of excess revenues (\$795,000) from the General Fund to the Facilities Maintenance Fund at 2025 FYE will provide funding for library (\$150,000) and historic homes (\$45,000) maintenance projects, as well as additional funding for future projects (\$600,000).

Summary

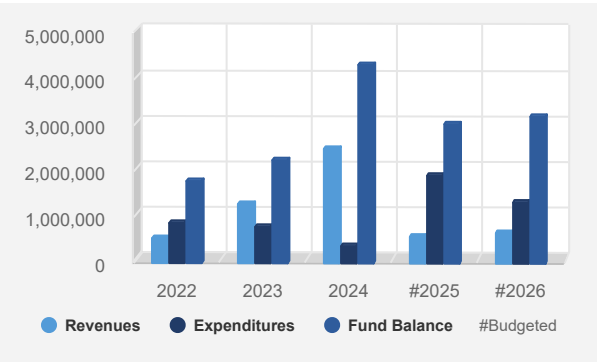
Revenues	Actual FY 2023	Actual FY 2024	Budget FY 2025	YTD Actual FY 2025	Budget FY 2026
Other Financing Sources-Transfers In	\$ 990,000	\$ 2,350,000	\$ 495,000	\$ 495,000	\$ 570,000
Other Revenues	284,155	134,118	100,000	125,467	100,000
Total Revenues	\$ 1,274,155	\$ 2,484,118	\$ 595,000	\$ 620,467	\$ 670,000

Expenditures	Actual FY 2023	Actual FY 2024	Budget FY 2025	YTD Actual FY 2025	Budget FY 2026
Operating Expenditures	-	12,495	-	-	-
Capital Outlay	791,017	374,283	1,900,000	619,519	1,313,000
Total Expenditures	\$ 791,017	\$ 386,778	\$ 1,900,000	\$ 619,519	\$ 1,313,000

Personnel

No personnel are directly assigned to this activity

Expenditure Chart



FACILITIES MAINTENANCE FUND

FY 2026 Budget Worksheets

Account Number	Account Name	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 8 Months	FY 2026 Budget
FUND 312: FACILITIES MAINTENANCE FUND						
Revenues						
312-00000-36100	INTEREST INCOME	75,626	134,118	100,000	125,467	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	990,000	850,000	495,000	495,000	570,000
312-00000-37851	FUND BALANCE TRANSFER FROM MUNICIPAL CENTER FUND	-	1,500,000	-	-	-
Total Revenues		1,274,155	2,484,118	595,000	620,467	670,000
Expenditures						
312-41810-89608	MUNICIPAL CENTER CAPITAL OUTLAY	-	-	100,000	-	170,000
312-42105-89609	POLICE HEADQUARTERS - CAPITAL	-	-	-	-	75,000
312-42200-83601	FIRE - NON CAPITAL FACILITIES MAINT FUND	-	3,476	-	-	-
312-42200-89601	FIRE - CAPITAL	41,825	24,736	45,000	12,150	65,000
312-43120-89602	PUBLIC WORKS - CAPITAL	78,958	-	50,000	-	50,000
312-43170-83603	SERVICE CENTER - NON CAPITAL FACILITIES MAINT FUND	-	9,019	-	-	-
312-43170-89603	SERVICE CENTER - CAPITAL	91,519	98,327	285,000	188,063	140,000
312-44400-89604	PARKS AND RECREATION - CAPITAL	230,735	133,389	645,000	199,589	378,000
312-44800-89605	LIBRARY - CAPITAL	285,272	30,000	630,000	215,667	215,000
312-47000-89606	COOL SPRINGS HOUSE - CAPITAL	43,638	-	15,000	-	95,000
312-47010-89607	RAVENSWOOD MANSION - CAPITAL	19,070	87,831	130,000	4,050	125,000
Total Expenditures		791,017	386,778	1,900,000	619,519	1,313,000

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 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.

★ Budget Comments

Actual retiree benefit premiums and claims are paid from the Trust. The FY 2026 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 2026 budget does not reflect any expenditures for retiree health insurance beyond what is in the Trust.

Funding in FY 2026 is provided through a \$50,000 transfer from the General Fund, which is unchanged from FY 2025. 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 senior staff members during FY 2026 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 2026.

★ Summary

Revenues	Actual FY 2023	Actual FY 2024	Budget FY 2025	YTD Actual FY 2025	Budget FY 2026
Other Financing Sources-Transfers In	25,000	25,000	50,000	50,000	50,000
Other Revenues	20,068	15,795	15,000	13,628	15,000
Total Revenues	\$ 45,068	\$ 40,795	\$ 65,000	\$ 63,628	\$ 65,000

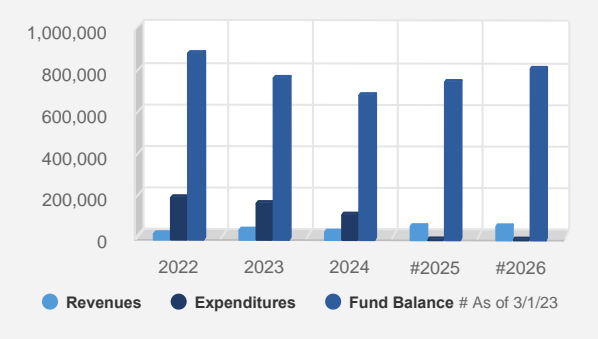
Expenditures	Actual FY 2023	Actual FY 2024	Budget FY 2025	YTD Actual FY 2025	Budget FY 2026
Operating Expenditures	168,980	118,720	-	-	-
Total Expenditures	\$ 168,980	\$ 118,720	\$ -	\$ -	\$ -

POST EMPLOYMENT BENEFITS FUND

Personnel

No personnel are directly assigned to this activity

Expenditure Chart



FY 2026 Budget Worksheets

Account Number	Account Name	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 8 Months	FY 2026 Budget
FUND 127: POST EMPLOYMENT BENEFITS FUND						
Revenues						
127-00000-36100	INTEREST INCOME	20,068	15,795	15,000	13,628	15,000
127-00000-37813	RETIREE LEAVE PAYOUT TRANSFER - GENERAL FUND	25,000	25,000	50,000	50,000	50,000
Total Revenues		45,068	40,795	65,000	63,628	65,000
Expenditures						
127-52000-88070	RETIREE LEAVE PAYOUT TRANSFER TO GENERAL FUND	168,980	118,720	-	-	-
Total Expenditures		168,980	118,720	-	-	-

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 Communications 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 2026, 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 approximately \$270,000 so the proposed contribution represents just under three times 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 2026 budgeted amounts are shown for informational purposes only. As of March 31, 2025, the market value of the Trust Fund is \$18,473,052, an increase of \$1,181,954 from the March 31, 2024 market value of \$17,291,098. The biennial OPEB actuarial report, which establishes the required contribution, was prepared in the spring of 2023 and update procedures were used to roll forward the total OPEB liability (asset) to the OPEB's plan fiscal year end and calculate a new ADC at June 30, 2024. The next biennial valuation will be available after June 30, 2025.

★ Summary

Revenues	Actual FY 2023	Actual FY 2024	Budget FY 2025	YTD Actual FY 2025	Budget FY 2026
Other Financing Sources-Transfers In	\$ 1,235,975	\$ 825,000	\$ 825,000	\$ 923,537	\$ 825,000
Other Revenues	1,021,321	-	-	635,398	-
Total Revenues	\$ 1,160,665	\$ 825,000	\$ 825,000	\$ 1,558,935	\$ 825,000

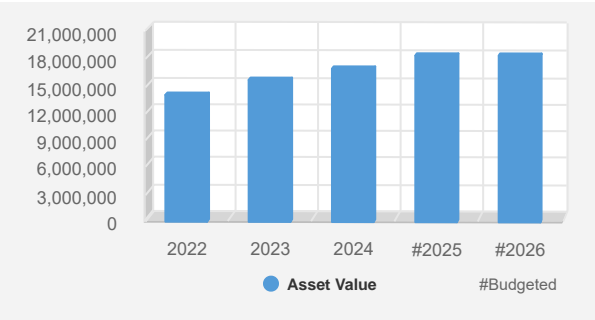
Expenditures	Actual FY 2023	Actual FY 2024	Budget FY 2025	YTD Actual FY 2025	Budget FY 2026
Retiree Benefits	\$ 694,362	\$ 550,000	\$ 550,000	\$ 759,615	\$ 550,000
Professional Services	28,217	-	-	12,621	-
Total Expenditures	\$ 550,000	\$ 550,000	\$ 550,000	\$ 772,236	\$ 550,000

Authorized Personnel

No personnel are directly assigned to this activity

POST EMPLOYMENT BENEFITS TRUST

Market Value of Fund Assets



Special Revenue Funds





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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 2026, \$1,900,000 is programmed for the annual street resurfacing program from this fund. Combined with a proposed \$900,000 from the General Fund (Public Works) and \$150,000 from the Capital Projects fund for this purpose, this is a total of \$2,950,000 for resurfacing in FY 2026. The City strives to maintain a resurfacing program on a 20 year cycle.

Estimated fuel tax revenues for FY 2026 are \$1,550,000, a decrease of \$50,000 from the FY 2025 budget amount. Although cash flow projections have allowed the City to increase General Fund resurfacing expenditures by \$100,000 in FY 2026, 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 2025 year-end transfer to the Capital Projects Fund.

Summary

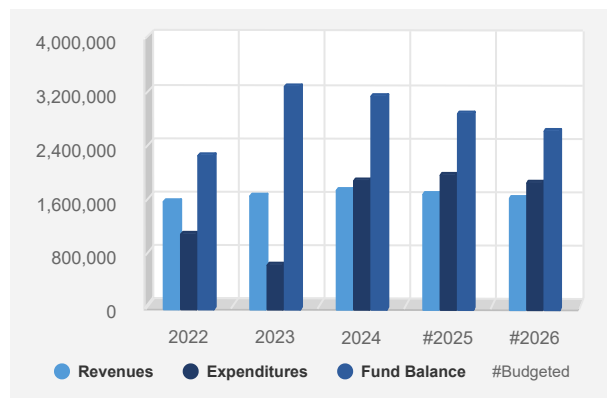
Revenues	Actual FY 2023	Actual FY 2024	Budget FY 2025	YTD Actual FY 2025	Budget FY 2026
Intergovernmental	\$ 1,576,233	\$ 1,586,817	\$ 1,600,000	\$ 686,526	\$ 1,550,000
Other Revenues	113,200	198,184	120,000	94,492	120,000
Total Revenues	\$ 1,689,433	\$ 1,785,001	\$ 1,720,000	\$ 781,018	\$ 1,670,000

Expenditures	Actual FY 2023	Actual FY 2024	Budget FY 2025	YTD Actual FY 2025	Budget FY 2026
Operating Expenditures	643,128	1,925,576	2,000,000	-	1,900,000
Total Expenditures	\$ 643,128	\$ 1,925,576	\$ 2,000,000	\$ -	\$ 1,900,000

Personnel

No personnel are directly assigned to this activity

Fund Performance



STATE STREET AID FUND

FY 2026 Budget Worksheets

Account Number	Account Name	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 8 Months	FY 2026 Budget
FUND 121: STATE STREET AID FUND						
Revenues						
121-00000-33551	STATE GAS AND MOTOR FUEL TAX	1,576,233	1,586,817	1,600,000	686,526	1,550,000
121-00000-36100	INTEREST INCOME	113,200	198,184	120,000	94,492	120,000
Total Revenues		1,689,433	1,785,001	1,720,000	781,018	1,670,000
Expenditures						
121-43120-82640	R/M - ROADS AND STREETS	643,128	1,925,576	2,000,000	-	1,900,000
Total Expenditures		643,128	1,925,576	2,000,000	-	1,900,000

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 fiscal years 2023 and 2025, transfers were made to the Capital Projects fund in the amounts of \$420,000 and \$1,000,000 for the Sunset Road Phase 3A and Ragsdale Road projects, respectively.

License and Permit fee collections for FY 2026 (\$625,000) are estimated based on 100 new housing starts. To be conservative, no additional license and permit fee collections from new commercial or institutional projects are projected in FY 2026. FY 2026 funding of \$500,000 will be transferred to the Capital Projects Fund for the Old Smyrna Road improvement project.

An updated fee schedule became effective January 1, 2022. The most recent annual inflation based adjustment to the fee schedule was adopted in November of 2024.

Summary

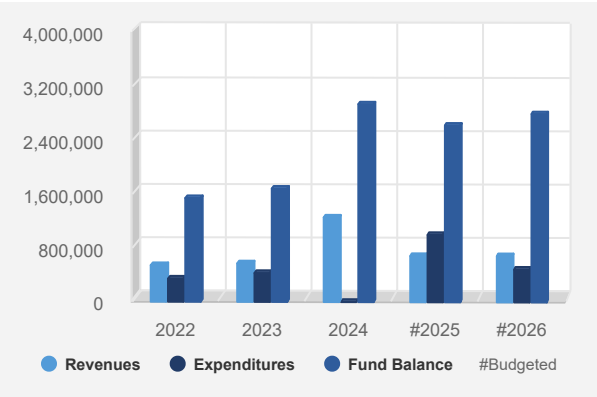
Revenues	Actual FY 2023	Actual FY 2024	Budget FY 2025	YTD Actual FY 2025	Budget FY 2026
Licenses and Permits	\$ 514,154	\$ 1,124,291	\$ 625,000	\$ 351,556	\$ 625,000
Other Revenues	54,785	123,538	50,000	63,994	50,000
Total Revenues	\$ 568,939	\$ 1,247,829	\$ 675,000	\$ 415,550	\$ 675,000

Expenditures	Actual FY 2023	Actual FY 2024	Budget FY 2025	YTD Actual FY 2025	Budget FY 2026
Operating Expenditures	420,000	-	1,000,000	1,000,000	500,000
Total Expenditures	\$ 420,000	\$ -	\$ 1,000,000	\$ 1,000,000	\$ 500,000

Authorized Personnel

No personnel are directly assigned to this activity

Fund Performance



PUBLIC WORKS PROJECT FUND

FY 2026 Budget Worksheets

Account Number	Account Name	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 8 Months	FY 2026 Budget
FUND 123: PUBLIC WORKS PROJECT FUND						
Revenues						
123-00000-36100	INTEREST INCOME	54,785	123,538	50,000	63,994	50,000
123-00000-36695	PUBLIC WORKS PROJECT FEE	514,154	1,124,291	625,000	351,556	625,000
Total Revenues		568,939	1,247,829	675,000	415,550	675,000
Expenditures						
123-43120-88080	OPERATING TRANSFER TO CAPITAL PROJECTS FUND	420,000	-	1,000,000	1,000,000	500,000
Total Expenditures		420,000	-	1,000,000	1,000,000	500,000

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 2026 budget conservatively projects \$400,000 in revenue, no increase from FY 2025.

No transfer to the Capital Projects Fund is programmed in FY 2026. The estimated fund balance at the end of FY 2026 will be \$1,575,000.

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

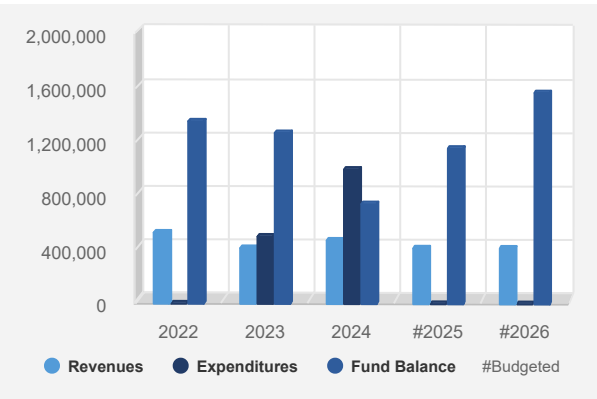
Revenues	Actual FY 2023	Actual FY 2024	Budget FY 2025	YTD Actual FY 2025	Budget FY 2026
Intergovernmental	\$ 369,860	\$ 450,786	\$ 400,000	\$ 167,608	\$ 400,000
Other Revenues	38,108	22,597	15,000	20,624	15,000
Total Revenues	\$ 407,968	\$ 473,383	\$ 415,000	\$ 188,232	\$ 415,000

Expenditures	Actual FY 2023	Actual FY 2024	Budget FY 2025	YTD Actual FY 2025	Budget FY 2026
Operating Expenditures	500,000	1,000,000	-	-	-
Total Expenditures	\$ 500,000	\$ 1,000,000	\$ -	\$ -	\$ -

Authorized Personnel

No personnel are directly assigned to this activity

Fund Performance



ADEQUATE FACILITIES TAX FUND

FY 2026 Budget Worksheets

Account Number	Account Name	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 8 Months	FY 2026 Budget
FUND 124: ADEQUATE FACILITIES TAX FUND						
Revenues						
124-00000-31860	ADEQUATE SCHOOL FACILITIES TAX	369,860	450,786	400,000	167,608	400,000
124-00000-36100	INTEREST INCOME	38,108	22,597	15,000	20,624	15,000
Total Revenues		407,968	473,383	415,000	188,232	415,000
Expenditures						
124-44400-88080	OPERATING TRANSFER TO CAPITAL PROJECTS FUND	500,000	1,000,000	-	-	-
Total Expenditures		500,000	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. The sunset date is June 30, 2025.

Budget Comments

Since the sunset date for this revenue source is June 30, 2025, revenue estimates for FY 2026 from this fee are \$0. No expenditures are programmed in FY 2026. Proceeds from the fee have accumulated in this fund to use for improvements to the electronic citation hardware, software, or related components when needed.

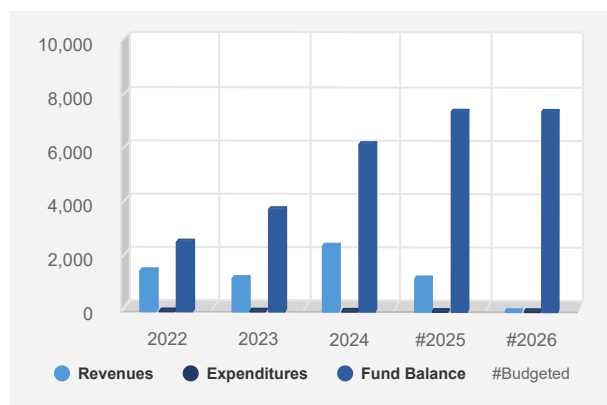
Summary

Revenues	Actual FY 2023	Actual FY 2024	Budget FY 2025	YTD Actual FY 2025	Budget FY 2026
Fines, Forfeitures and Penalties	\$ 1,216	\$ 2,412	\$ 1,200	\$ 1,496	\$ -
Other Revenues	4	-	-	46	-
Total Revenues	\$ 1,220	\$ 2,412	\$ 1,200	\$ 1,542	\$ -

Authorized Personnel

No personnel are directly assigned to this activity

Fund Performance



FY 2026 Budget Worksheets

Account Number	Account Name	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 8 Months	FY 2026 Budget
FUND 125: E-CITATION FUND						
Revenues						
125-00000-35145	E-CITATION FEE (SPECIAL REVENUE)	1,216	2,412	1,200	1,496	-
125-00000-36100	INTEREST INCOME	4	-	-	46	-
Total Revenues		1,220	2,412	1,200	1,542	-



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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 2026 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

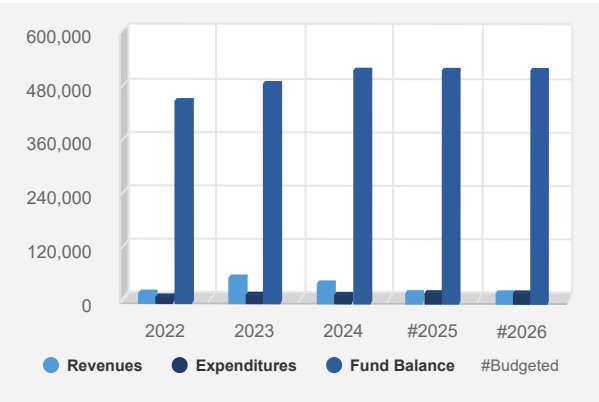
Revenues	Actual FY 2023	Actual FY 2024	Budget FY 2025	YTD Actual FY 2025	Budget FY 2026
Fines, Forfeitures and Penalties	\$ 34,237	\$ 18,440	\$ 10,000	\$ 6,906	\$ 10,000
Other Revenues	21,619	25,922	10,000	15,943	10,000
Total Revenues	\$ 55,856	\$ 44,362	\$ 20,000	\$ 22,849	\$ 20,000

Expenditures	Actual FY 2023	Actual FY 2024	Budget FY 2025	YTD Actual FY 2025	Budget FY 2026
Operating Expenditures	16,236	15,880	20,000	10,160	20,000
Total Expenditures	\$ 16,236	\$ 15,880	\$ 20,000	\$ 10,160	\$ 20,000

Authorized Personnel

No personnel are directly assigned to this activity

Fund Performance

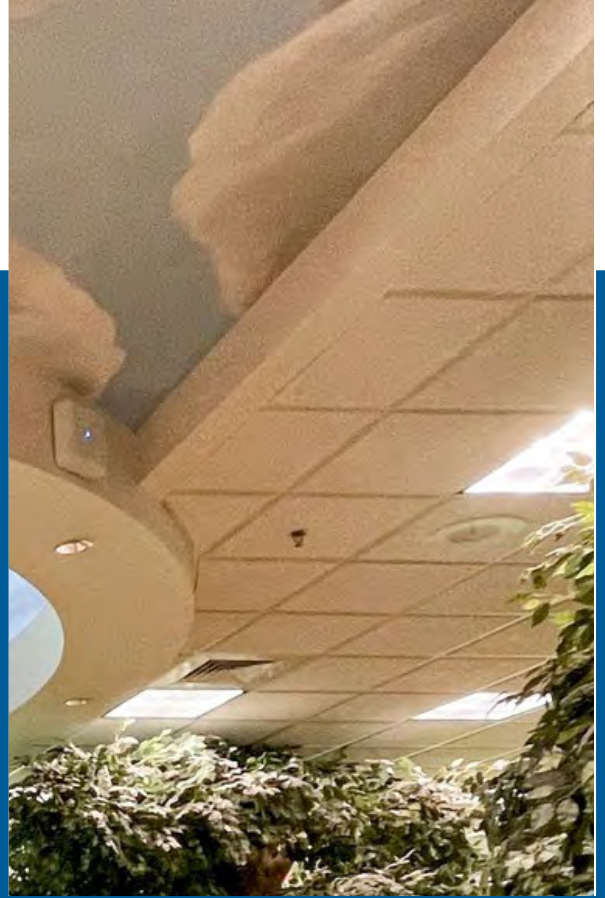


DRUG FUND

FY 2026 Budget Worksheets

Account Number	Account Name	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 8 Months	FY 2026 Budget
FUND 126: DRUG FUND						
Revenues						
126-00000-35140	DRUG RELATED FINES	13,836	10,690	10,000	3,596	10,000
126-00000-35170	FEDERAL FORFEITED PROPERTY	12,201	-	-	-	-
126-00000-36100	INTEREST INCOME	12,366	15,216	10,000	9,956	10,000
126-00000-36700	CONTRIBUTION - DRUG FUND	8,200	7,750	-	3,310	-
126-00000-37199	MISCELLANEOUS REVENUE	9,253	10,706	-	5,987	-
Total Revenues		55,856	44,362	20,000	22,849	20,000
Expenditures						
126-42100-83299	SUNDRY	16,236	15,880	20,000	10,160	20,000
Total Expenditures		16,236	15,880	20,000	10,160	20,000

Internal Service Funds





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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 2025 of approximately \$398,514. The amount charged to each user department will not change for FY 2026. Current rates are \$2.50 per gallon unleaded and \$3.00 per gallon diesel, and this is projected to generate revenue of \$451,100 in FY 2026. Total Fuel Fund purchases are budgeted at \$480,000, which is approximately a 12.7% decrease from FY 2025. The estimated fund balance for the Fuel Fund at June 30, 2026 is \$384,614. Note the City’s cost for gas and diesel fuel is typically about \$.50 per gallon less than the cost in the retail market because the City pays no state or federal taxes and can buy larger quantities at better prices.

★ Summary

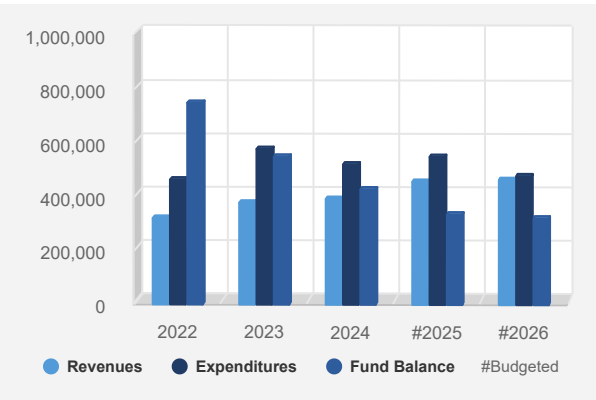
Revenues	Actual FY 2023	Actual FY 2024	Budget FY 2025	YTD Actual FY 2025	Budget FY 2026
Other Financing Sources-Transfers In	359,758	376,663	444,100	231,158	451,100
Other Revenues	17,311	17,480	15,000	7,836	15,000
Total Revenues	\$ 377,069	\$ 394,143	\$ 459,100	\$ 238,994	\$ 466,100

Expenditures	Actual FY 2023	Actual FY 2024	Budget FY 2025	YTD Actual FY 2025	Budget FY 2026
Operating Expenditures	580,022	518,485	550,000	236,432	480,000
Total Expenditures	\$ 580,022	\$ 518,485	\$ 550,000	\$ 236,432	\$ 480,000

Authorized Personnel

No personnel are directly assigned to this activity

Fund Performance



FUEL FUND

FY 2026 Budget Worksheets

Account Number	Account Name	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 8 Months	FY 2026 Budget
FUND 315: FUEL FUND						
Revenues						
315-00000-36100	INTEREST INCOME	17,311	17,480	15,000	7,836	15,000
315-00000-37823	DEPARTMENT TRANSFERS FROM GENERAL FUND	319,451	336,898	394,100	203,026	398,600
315-00000-37824	OPERATING TRANSFER FROM WATER AND SEWER FUND	40,307	39,765	50,000	28,132	52,500
Total Revenues		377,069	394,143	459,100	238,994	466,100
Expenditures						
315-41610-83311	UNLEADED FUEL	369,129	341,966	350,000	158,200	330,000
315-41610-83312	DIESEL FUEL	210,893	176,519	200,000	78,232	150,000
Total Expenditures		580,022	518,485	550,000	236,432	480,000

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 2024 was **\$3.81 million**, and based on claims experience and trends to date, is conservatively expected to be a minimum of **\$2.99 million** as of June 30, 2025. 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 2026, the per employee budgeted cost in each activity is \$11,235 for the eighth year in a row.

The FY 2026 budget for the health insurance division anticipates total expenditures of \$5,341,400 which is a decrease of \$70,000 from FY 2025. 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 2026. The FY 2026 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 2026, a total of \$414,500 has

INSURANCE FUND

been budgeted in the various activities with personnel, the same from FY 2025. The fund balance in the workers' compensation division is projected at approximately \$494,956 at June 30, 2025.

★ Summary

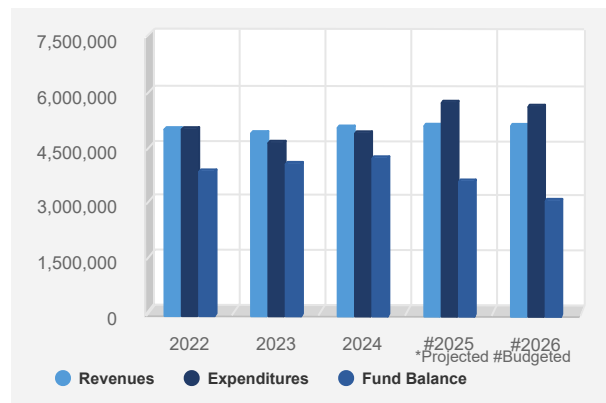
Revenues	Actual FY 2023	Actual FY 2024	Budget FY 2025	YTD Actual FY 2025	Budget FY 2026
Other Financing Sources-Transfers In-Health	\$ 3,981,240	\$ 4,139,690	\$ 4,207,120	\$ 1,991,758	\$ 4,207,120
Other Financing Sources-Transfers In-WC	336,920	357,660	414,500	207,272	414,500
Other Revenues-Health	616,216	593,119	550,000	416,112	550,000
Total Revenues	\$ 4,934,376	\$ 5,090,469	\$ 5,171,620	\$ 2,615,142	\$ 5,171,620

Expenditures	Actual FY 2023	Actual FY 2024	Budget FY 2025	YTD Actual FY 2025	Budget FY 2026
Personnel Services-Health	\$ 4,107,164	\$ 4,321,594	\$ 5,086,400	\$ 2,324,485	\$ 5,016,400
Personnel Services-WC	349,435	358,048	350,000	238,799	350,000
Operating Expenditures-Health	256,298	284,134	325,000	119,692	325,000
Total Expenditures	\$ 4,712,897	\$ 4,963,776	\$ 5,761,400	\$ 2,682,976	\$ 5,691,400

Authorized Personnel

No personnel are directly assigned to this activity

Fund Performance



INSURANCE FUND

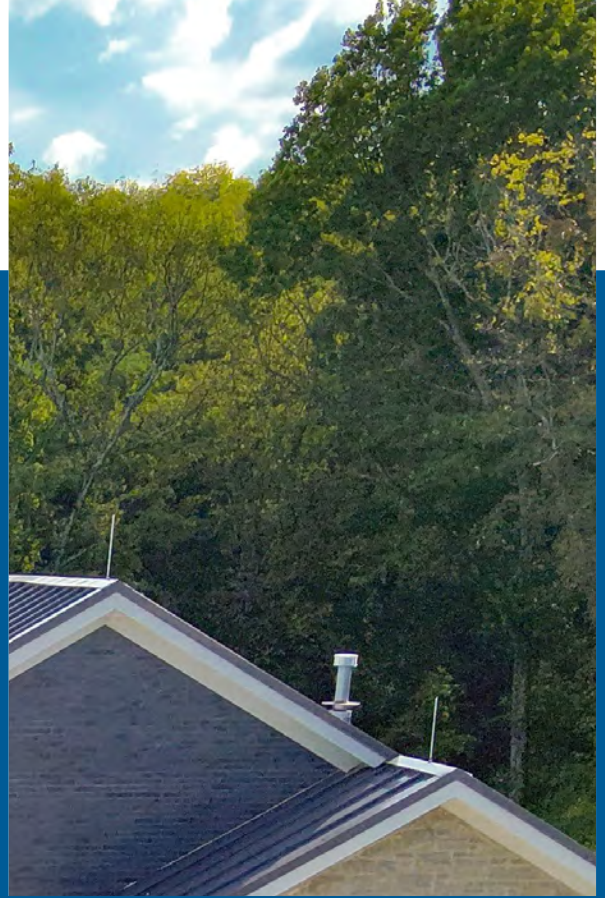
FY 2026 Budget Worksheets

Account Number	Account Name	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 8 Months	FY 2026 Budget
FUND 320: INSURANCE FUND						
DEPT 41900: HEALTH INSURANCE						
Revenues						
320-00000-36100	INTEREST INCOME	147,030	200,841	150,000	107,100	150,000
320-00000-37860	INSURANCE TRANSFER FROM GENERAL FUND	2,889,659	3,086,540	3,131,185	1,449,687	3,131,185
320-00000-37861	INSURANCE TRANSFER FROM WATER AND SEWER FUND	290,895	294,895	306,125	130,594	306,125
320-00000-37862	INSURANCE TRANSFER FROM ECD FUND	133,135	134,810	134,810	58,978	134,810
320-00000-37865	HEALTH INSURANCE EMPLOYEE CONTRIBUTIONS	667,551	623,445	635,000	352,499	635,000
320-00000-37870	STOP LOSS REIMBURSEMENT	255,669	323,409	400,000	283,574	400,000
320-00000-37875	BCBS PRESCRIPTION REBATE	213,517	68,869	-	25,438	-
Total Revenues		4,597,456	4,732,809	4,757,120	2,407,870	4,757,120
Expenditures						
320-41900-81417	SPECIALTY DRUG - HRA	216,293	518,069	450,000	262,386	450,000
320-41900-81418	MEDICAL CLAIMS - MEDICAL	2,608,804	2,404,861	3,100,000	1,281,672	3,100,000
320-41900-81419	MEDICAL CLAIMS - HRA	364,312	383,800	410,000	213,500	410,000
320-41900-81420	INSURANCE - HEALTH	916,344	1,013,324	1,125,000	566,927	1,055,000
320-41900-81423	TRANSITIONAL REINSURANCE PROGRAM TAX	1,411	1,540	1,400	-	1,400
320-41900-82599	OTHER PROFESSIONAL SERVICES	256,298	284,134	325,000	119,692	325,000
Total Expenditures		4,363,462	4,605,728	5,411,400	2,444,177	5,341,400
DEPT 41905: WORKERS COMP INSURANCE						
Revenues						
320-41905-37860	INSURANCE TRANSFER FROM GENERAL FUND	301,690	323,315	376,000	188,014	376,000
320-41905-37861	INSURANCE TRANSFER FROM WATER AND SEWER FUND	32,345	32,345	35,000	17,504	35,000
320-41905-37862	INSURANCE TRANSFER FROM ECD FUND	2,885	2,000	3,500	1,754	3,500
Total Revenues		336,920	357,660	414,500	207,272	414,500
Expenditures						
320-41905-81470	WORKER'S COMPENSATION	349,435	358,048	350,000	238,799	350,000
Total Expenditures		349,435	358,048	350,000	238,799	350,000
TOTAL INSURANCE FUND EXPENDITURES		4,712,897	4,963,776	5,761,400	2,682,976	5,691,400



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Debt Service Fund





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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 2026) 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. For FY 2026, the total outstanding General Obligation long-term debt is 0.60% of the total assessed value of taxable property in Brentwood assessed as of August 2024. Additionally, 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 2026, the total debt service on long-term debt is 5.36% of the total operating budgets of the General Fund and State Street Aid Fund. This relatively low level of debt has a modest impact (\$3,172,885) on the funds available for operating.

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 2026 will be 158% of the target amount. Revenues exceed expenditures in FY 2026 by \$216,110.

Budget Comments

The projected Debt Service fund balance as of June 30, 2025 is \$4,818,910 compared to the June 30, 2024 fund balance of \$4,339,250. 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 and bank fees for FY 2026 will be \$3,178,890, an increase of \$263,550 from the \$2,915,340 in FY 2025. 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 2026 transfer from the General Fund (\$3,195,000) is proposed to be unchanged from FY 2025.

Additional debt of \$5 million in 20-year general obligation bonds is anticipated to be issued in FY 2026 in support of the Parks Department Operations component of the proposed Racquet Facility in Crockett Park. Debt service on these bonds will not be realized until FY 2027, and current projections indicate no increase will be needed in the transfer from the General Fund to the Debt Service Fund for this purpose.

Summary

Revenues	Actual FY 2023	Actual FY 2024	Budget FY 2025	YTD Actual FY 2025	Budget FY 2026
Other Financing Sources-Transfers In	\$ 3,095,000	\$ 3,195,000	\$ 3,195,000	\$ 3,195,000	\$ 3,195,000
Other Revenues	154,608	256,163	200,000	166,500	200,000
Total Revenues	\$ 3,249,608	\$ 3,451,163	\$ 3,395,000	\$ 3,361,500	\$ 3,395,000

Expenditures	Actual FY 2023	Actual FY 2024	Budget FY 2025	YTD Actual FY 2025	Budget FY 2026
Operating Expenditures	2,360,178	2,846,526	2,915,340	2,210,749	3,178,890
Total Expenditures	\$ 2,360,178	\$ 2,846,526	\$ 2,915,340	\$ 2,210,749	\$ 3,178,890

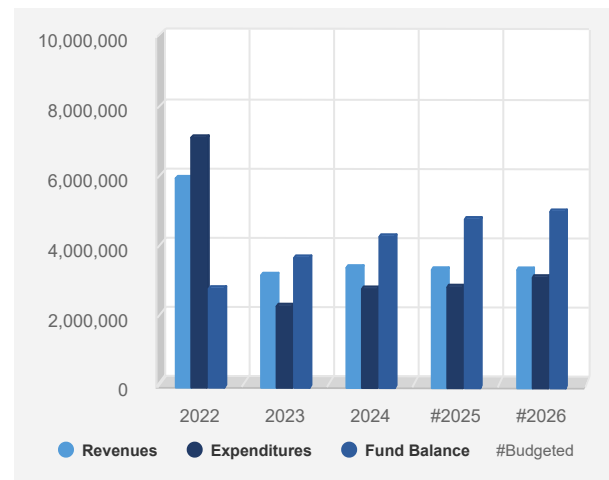
DEBT SERVICE FUND

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.

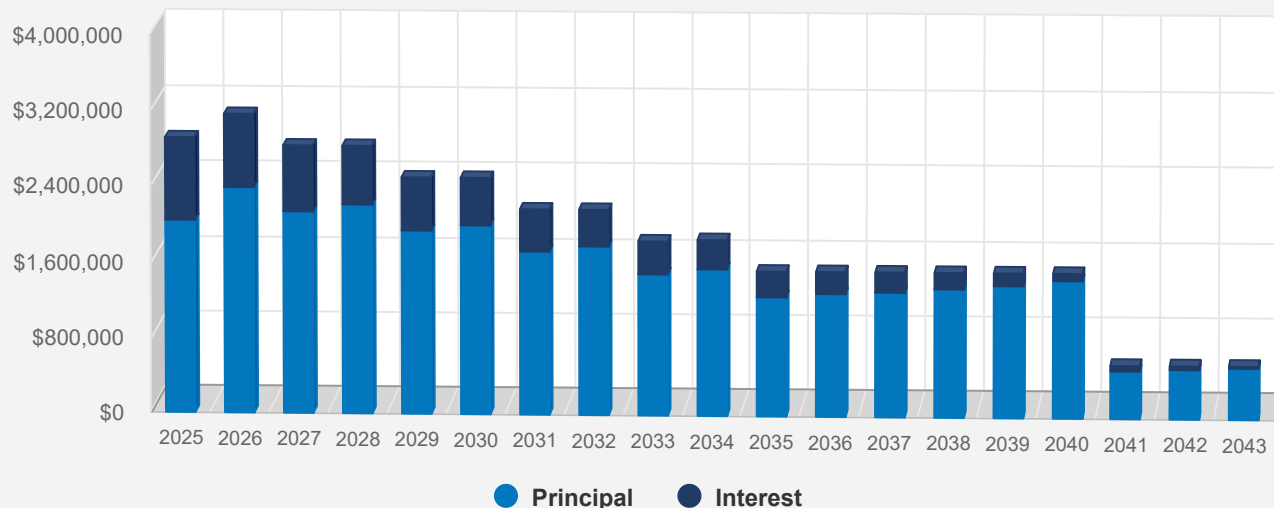
Fund Performance



This graph represents actual revenues, expenditures, and fund balance for FY 2022-2024. FY 2025 and FY 2026 are budgeted.

City of Brentwood

General Obligation Debt Service - Fiscal Years Ending June 30



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

DEBT SERVICE FUND

Outstanding and Proposed Debt Obligations

Obligation	Amount
\$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.	340,000
\$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.	1,525,000
\$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.	975,000
\$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.	12,140,000
\$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.	2,575,000
\$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 streetlight LED retrofits and roadway and park improvements.	7,355,000
Total Outstanding General Obligation Bonds	26,950,000
PROPOSED - \$5,000,000 2025 (FY 2026) G.O. Public Improvement Bonds in support of the Parks Operations component of the proposed Racquet Facility in Crockett Park	5,000,000
Total Outstanding and Proposed General Obligation Bonds	31,950,000

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
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						
	\$ 340,000	\$ 3,400	\$ 1,525,000	\$ 92,900	\$ 975,000	\$ 30,070

Year	2017A G.O. Refunding Bonds		2019 G.O. Bonds		2021B G.O. Refunding Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest
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						
	\$ 2,040,000	\$ 203,375	\$ 12,140,000	\$ 2,460,188	\$ 2,575,000	\$ 283,779

DEBT SERVICE FUND

Schedule of Debt Service Requirements - Outstanding General Obligation Bonds

Year	2023 G.O. Bonds		(Future Issue)	Total Debt Service Requirements	
	Principal	Interest		Principal	Interest
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
	\$ 7,355,000	\$ 2,780,325	\$ -	\$ 26,950,000	\$ 5,854,037

DEBT SERVICE FUND

FY 2026 Budget Worksheets

Account Number	Account Name	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 8 Months	FY 2026 Budget
FUND 211: DEBT SERVICE FUND						
Revenues						
211-00000-36100	INTEREST INCOME	154,608	256,163	200,000	166,500	200,000
211-00000-37840	OPERATING TRANSFER FROM GENERAL FUND	3,095,000	3,195,000	3,195,000	3,195,000	3,195,000
Total Revenues		3,249,608	3,451,163	3,395,000	3,361,500	3,395,000
Expenditures						
211-49000-85510	BANK SERVICE FEE	5,523	5,258	6,000	1,382	6,000
211-49000-86124	PRINCIPAL - 2012 GO REFUNDING	320,000	325,000	330,000	330,000	340,000
211-49000-86125	PRINCIPAL - 2013 GENERAL OBLIGATION	230,000	235,000	-	-	-
211-49000-86127	PRINCIPAL - 2016 GO REFUNDING	275,000	280,000	285,000	-	290,000
211-49000-86128	PRINCIPAL - 2017 GO REFUNDING	295,000	305,000	310,000	310,000	315,000
211-49000-86130	PRINCIPAL - 2017A GO REFUNDING	-	-	-	-	265,000
211-49000-86131	PRINCIPAL - 2019 GENERAL OBLIGATION	560,000	590,000	620,000	620,000	655,000
211-49000-86132	PRINCIPAL - 2021B GO REFUNDING	-	-	235,000	235,000	245,000
211-49000-86133	PRINCIPAL - 2023 GENERAL OBLIGATION	-	150,000	265,000	265,000	280,000
211-49000-86223	INTEREST - 2012 GO REFUNDING	23,100	16,650	10,100	6,700	3,400
211-49000-86224	INTEREST - 2013 GENERAL OBLIGATION	8,025	2,791	-	-	-
211-49000-86228	INTEREST - 2016 GO REFUNDING	47,300	41,800	36,200	18,100	30,500
211-49000-86229	INTEREST - 2017 GO REFUNDING	34,918	28,918	22,770	12,934	16,520
211-49000-86230	INTEREST - 2017A GO REFUNDING	63,300	63,300	63,300	31,650	58,000
211-49000-86231	INTEREST - 2019 GENERAL OBLIGATION	411,519	382,769	352,520	184,009	320,645
211-49000-86232	INTEREST - 2021B GO REFUNDING	86,493	86,493	80,620	43,246	68,620
211-49000-86233	INTEREST - 2023 GENERAL OBLIGATION	-	333,547	298,830	152,728	285,205
Total Expenditures		2,360,178	2,846,526	2,915,340	2,210,749	3,178,890

Capital Projects Fund



CAPITAL PROJECTS FUND

★ Summary

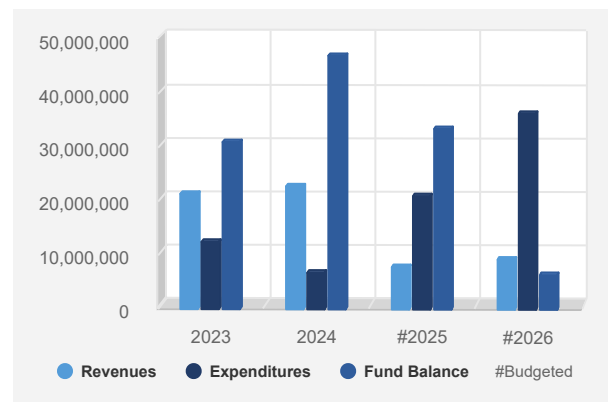
Revenues	Actual FY 2023	Actual FY 2024	Budget FY 2025	YTD Actual FY 2025	Budget FY 2026
Other Financing Sources-Bond Proceeds	\$ 8,189,742	\$ -	\$ -	\$ -	\$ 5,000,000
Intergovernmental	378,862	1,499,077	5,510,000	-	1,885,000
Other Revenues	1,114,874	2,110,921	1,250,000	1,447,705	1,250,000
Other Financing Sources-Transfers In	12,295,000	18,570,000	1,000,000	1,000,000	500,000
Other (Private Sources)	(399,395)	511,479	-	150,553	490,000
Total Revenues	\$ 21,579,083	\$ 22,691,477	\$ 7,760,000	\$ 2,598,258	\$ 9,125,000

Expenditures	Actual FY 2023	Actual FY 2024	Budget FY 2025	YTD Actual FY 2025	Budget FY 2026
Debt Service	\$ 187,775	\$ -	\$ -	\$ -	\$ -
General Facilities And Equipment	3,506,340	1,396,362	6,950,000	2,846,307	2,860,000
Parks And Recreation	2,001,469	695,740	5,190,000	2,135,251	12,470,000
Storm Drainage	447,817	760,357	950,000	391,189	725,000
Technology - Capital	377,159	333,352	550,000	161,313	655,000
Transfers (311)	-	71,932	-	-	-
Transportation	5,854,063	3,510,125	13,510,000	2,317,950	19,620,000
Total Expenditures	\$ 12,374,623	\$ 6,767,868	\$ 27,150,000	\$ 7,852,010	\$ 36,330,000

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 (CIP). 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 2026 projects include the following:

- > A FY 2025 year-end General Fund appropriation transfer of \$9,090,000 (made possible due to current year excess revenue collections) to be used for various projects in FY 2026 and beyond;
- > A total of \$1,885,000 in Intergovernmental payments including: \$1,755,000 in Federal CMAQ funds for traffic signal and ADA improvements, \$80,000 from NCGUD for utility improvements as part of the Ragsdale Road widening project, and \$50,000 in reimbursements from the Metropolitan Planning Organization for final Franklin Road Right of Way settlements.
- > A transfer of \$500,000 in Public Works Project Fee revenue to support the Old Smyrna Road improvement project.
- > Projected interest earnings of \$1,250,000.

The FY 2026 budget at **\$36,330,000** is an increase of \$9,180,000 from the FY 2025 adopted budget of \$27,150,000. 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. Provided below is the total Capital Projects Fund allocation by category, with brief descriptions of the more notable projects. Please see the FY 2026-2030 Capital Improvements Program for a complete listing. In rare instances where differences exist in funding shown here versus the CIP, the numbers here take precedence.

I. TRANSPORTATION (\$19,620,000)

- A. **Ragsdale Road** - This project (**\$10,925,000**) provides for continued utility relocation and 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. Completion is expected in FY 2027.
- B. **Split Log Road Phase 3A** - With preliminary design complete, this project (**\$2,030,000**) provides for full design and right of way acquisition for future improvements to Split Log Road between Sam Donald Road and the intersection with Waller Road at Sunset Road. The section of Split Log to be widened between Sam Donald Road and east of Pleasant Hill Road has become its own project, Split Log Road Phase 3B. Phase 3A is expected to be completed in FY 2029.
- C. **Traffic Signal Upgrades** - This project (**\$2,020,000**) provides for various traffic signal equipment upgrades including replacement CCTV cameras and other miscellaneous equipment. This includes \$1,890,000 in funding related to the CMAQ grant project to update signal timing plans for all major corridors in the city.
- D. **McEwen Drive** - This project (**\$1,700,000**) provides for right-of-way acquisition related to the extension of McEwen Drive east from Wilson Pike to the eastern city limits. 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. Project Completion is expected in FY 2028. Included in the CPF funding is \$600,000 in developer contributions.

CAPITAL PROJECTS FUND

- E. **Old Smyrna Road** - This project **(\$915,000)** provides for completion of preliminary design alternatives, full design, and environmental permitting for improvements to this constrained and scenic roadway. Funding Includes \$500,000 to be transferred in FY 2026 from the Public Works Project Fund to the Capital Projects Fund.
- F. **ADA Improvements** - This project **(\$620,000)** 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.
- G. **Bridges** - This project **(\$515,000)** provides for substantial repairs/maintenance to roadway bridges on city streets. FY 2026 funding is targeted for repairs to the railroad bridge on Crockett Road and the bridge on River Oaks Road.
- H. **Sunset/Ragsdale Realignment** - This project **(\$200,000)** provides funding for final right-of-way settlements for this intersection realignment project completed in fall of 2018.
- I. **Murray Lane Median** - This project **(\$150,000)** provides for landscape maintenance and potential rock wall rehabilitation within the median of Murray Lane between Franklin Road and Brentwood High School.
- J. **Miscellaneous Traffic Calming** - This project **(\$150,000)** provides for the various traffic calming requests the city receives from neighborhoods and HOA's, or as may be initiated by staff.
- K. **Street Resurfacing** - This project **(\$150,000)** provides funding to supplement the \$1,900,000 from the State Street Aid Fund and \$900,000 from the General Fund for resurfacing of city roads.
- L. **Bike and Pedestrian Projects** - This project **(\$125,000)** provides for proposed bike and pedestrian improvements across the city. The City currently has a grant application being reviewed by TDOT for the first phase of a pedestrian path from Concord Road to Murray Lane. Match funding will be provided by budget amendment if successful.
- M. **Sunset Road Phase 2** - 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. **Street Lighting** - This project **(\$20,000)** provides funding if additional LED streetlights are determined to be necessary to address deficient areas.

II. **STORM DRAINAGE (\$725,000)**

- A. **Subdivision Drainage** - This project **(\$500,000)** includes funding for continued rehabilitation/replacement of aging stormwater infrastructure within city right of way or drainage easements. Most of the funding is used for storm pipe rehabilitation, which is a multi-year endeavor to replace or slip-line deteriorated pipes and culverts.
- B. **Williamsburg Circle / Maryland Way Park** - This project **(\$75,000)** aims to reduce flooding in the neighborhood along Williamsburg Circle, specifically at 206 Williamsburg Circle based on needs found in the City's Master Drainage Basin study. FY 2026 funding provides for preliminary engineering to determine feasibility and estimated cost.

CAPITAL PROJECTS FUND

- C. **Wilson Pike Circle / Peach Court** - This project **(\$75,000)** seeks to reduce flooding at 7113 Peach Court, identified as a high-ranking site requiring further detailed analysis based on needs found in the City's Master Drainage Basin study. FY 2026 funding provides for preliminary engineering to determine feasibility and estimated cost.
- D. **Maryland Farms YMCA / Williamsburg Road** - This project **(\$75,000)** seeks to reduce flooding at 5100 Williamsburg Road by improving a poorly defined drainage conveyance that begins at the former YMCA Maryland Farms detention pond outlet. This project was identified as a priority based on needs found in the City's Master Drainage Basin study.

III. PARKS AND RECREATION (\$12,470,000)

- A. **Crockett Park Racquet Facility** - This project **(\$9,700,000)** provides for completion of design work and commencement of construction on an indoor racquet facility within Crockett Park. The proposed facility will have eight pickleball courts and six (possibly seven) tennis courts. A final decision on the facility was still pending based on a feasibility study being conducted by Sports Facilities Companies at the time this budget document was created.
- B. **Windy Hill Park** - This project **(\$2,645,000)** provides for completion of construction of park improvements that began in late spring 2024 with the expected park opening by the fall of 2025.
- C. **Marcella Vivrette Smith Park** - This project **(\$75,000)** provides for funding of a dumpster enclosure at the maintenance facility within the park.
- D. **Veterans Memorial** - This project **(\$50,000)** provides initial funding for design of a veterans memorial to be established on city-owned property.

IV. GENERAL FACILITIES (\$2,860,000)

- A. **Police Headquarters** - This project **(\$1,270,000)** provides funding for potential costs associated with retrofits to the firing range due to design deficiencies. Included in this amount is placeholder private funding of \$340,000 representing any recovery on a claim filed against the design team.
- B. **City Hall Renovations** - This project **(\$1,040,000)** provides funding for completion of 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.
- C. **Equipment** - This project **(\$425,000)** provides funding for vehicle purchases for various operating departments. Due to supply uncertainties and long lead times for certain vehicles, funding is aggregated in the Capital Projects Fund in lieu of the annual operating budgets of many departments.
- D. **Community Identity Features** - This project **(\$125,000)** provides for replacement of existing gateway entrance signage and new signs at potential additional locations.

V. TECHNOLOGY (\$655,000)

- A. **Fiber Network Expansion** - This project **(\$450,000)** provides for continued work to replace/upgrade aging segments of the City's fiber optic network.
- B. **Radio System** - This project **(\$100,000)** provides for final payment related to the City's share of development of a regional interoperable 700 MHz radio network to cover all of Williamson County. Payment to be made after final coverage testing is complete.

CAPITAL PROJECTS FUND

- C. **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.
- D. **Phone System** - This project **(\$45,000)** provides for replacement of the City's VOIP desktop phones. Other phone network systems were replaced in FY 2025, leaving only replacement of the desktop units to complete the project.

CAPITAL PROJECTS FUND

FY 2026 Budget Worksheets

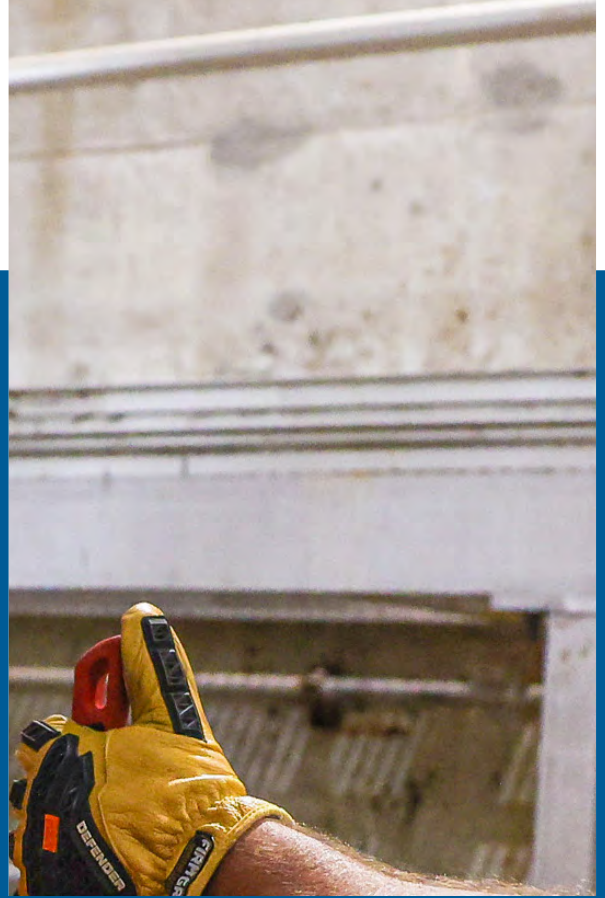
Account Number	Account Name	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 8 Months	FY 2026 Budget
FUND 311: CAPITAL PROJECTS FUND						
Revenues - Other Revenues						
311-00000-36100	INTEREST INCOME	1,114,874	2,110,921	1,250,000	1,447,705	1,250,000
311-00000-36710	CONTRIBUTION - FROM PRIVATE SOURCES	(399,395)	511,479	-	150,553	490,000
311-00000-36930	BOND PROCEEDS - 2023 GENERAL OBLIGATION	7,770,000	-	-	-	-
311-00000-36935	OTHER FINANCING SOURCES - BOND PREMIUM	419,742	-	-	-	-
311-00000-36936	BOND PROCEEDS - 2026 GENERAL OBLIGATION	-	-	-	-	5,000,000
311-00000-37830	OPERATING TRANSFER FROM PUBLIC WORKS PROJECT FUND	420,000	-	1,000,000	1,000,000	500,000
311-00000-37840	OPERATING TRANSFER FROM GENERAL FUND	11,375,000	13,070,000	-	-	-
311-00000-37845	OPERATING TRANSFER FROM ADEQUATE FACILITIES TAX FD	500,000	1,000,000	-	-	-
311-00000-37851	FUND BALANCE TRANSFER FROM MUNICIPAL CENTER FUND	-	4,500,000	-	-	-
Total Revenues - Other Revenues		21,200,221	21,192,400	2,250,000	2,598,258	7,240,000
Revenues - Intergovernmental						
311-00000-33445	FEDERAL GRANTS	378,862	1,499,077	5,510,000	-	1,885,000
Total Revenues - Intergovernmental		378,862	1,499,077	5,510,000	-	1,885,000
TOTAL REVENUES		21,579,083	22,691,477	7,760,000	2,598,258	9,125,000
DEPT 43100: TRANSPORTATION						
311-43100-89700	CONSTRUCTION IN PROGRESS	5,854,063	3,510,125	13,510,000	2,317,950	19,620,000
Total Expenditures - Transportation		5,854,063	3,510,125	13,510,000	2,317,950	19,620,000
DEPT 43150: STORM DRAINAGE						
311-43150-89700	CONSTRUCTION IN PROGRESS	447,817	760,357	950,000	391,189	725,000
Total Expenditures - Storm Drainage		447,817	760,357	950,000	391,189	725,000
DEPT 44400: PARKS AND RECREATION						
311-44400-89700	CONSTRUCTION IN PROGRESS	2,001,469	695,740	5,190,000	2,135,251	12,470,000
Total Expenditures - Parks And Recreation		2,001,469	695,740	5,190,000	2,135,251	12,470,000
DEPT 45200: GENERAL FACILITIES AND EQUIPMENT						
311-45200-89700	CONSTRUCTION IN PROGRESS	3,506,340	1,396,362	6,950,000	2,846,307	2,860,000
Total Expenditures - General Facilities And Equipment		3,506,340	1,396,362	6,950,000	2,846,307	2,860,000
DEPT 45300: TECHNOLOGY - Capital						
311-45300-89700	CONSTRUCTION IN PROGRESS	377,159	333,352	550,000	161,313	655,000
Total Expenditures - Technology - Capital		377,159	333,352	550,000	161,313	655,000
DEPT 49000: DEBT SERVICE						
311-49000-86410	BOND SALE EXPENSE	187,775	-	-	-	-
Total Expenditures - Debt Service		187,775	-	-	-	-

CAPITAL PROJECTS FUND

FY 2026 Budget Worksheets

Account Number	Account Name	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 8 Months	FY 2026 Budget
DEPT 51660: TRANSFERS (311)						
311-51660-88040	OPERATING TRANSFER TO ECD FUND	-	71,932	-	-	-
Total Expenditures - Transfers (311)		-	71,932	-	-	-
TOTAL EXPENDITURES - CAPITAL PROJECTS FUND		12,374,623	6,767,868	27,150,000	7,852,010	36,330,000

Enterprise Funds

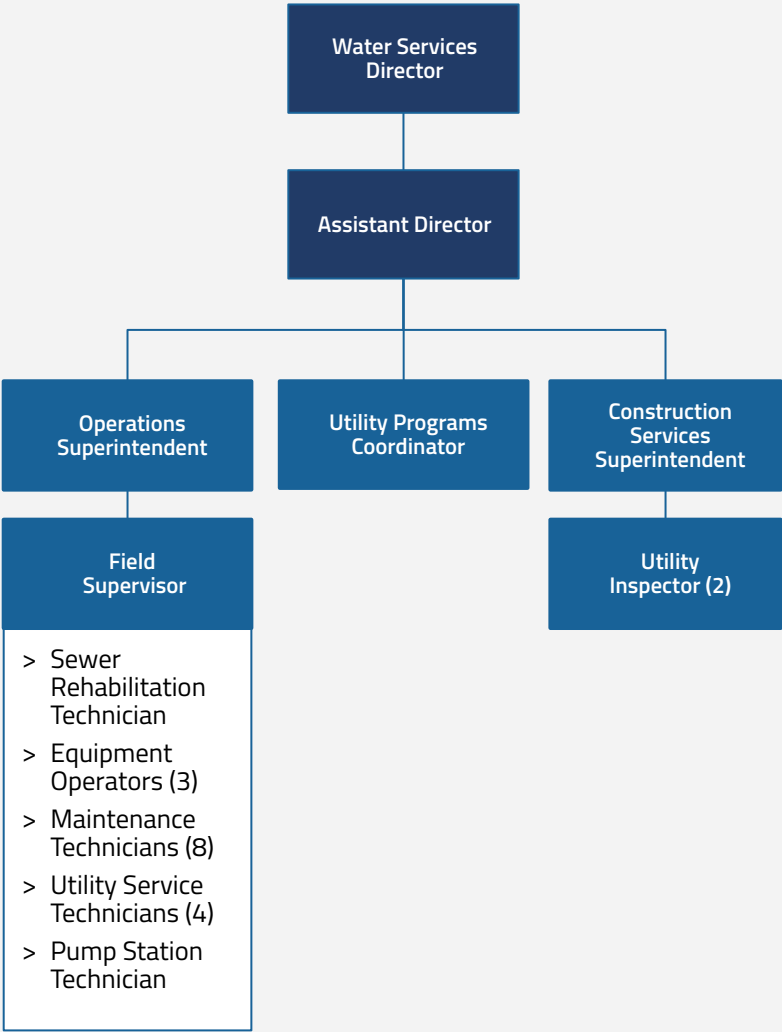




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WATER SERVICES DEPARTMENT

Organizational chart



Note: Two Accounting Clerk - Utility Billing positions are managed by Finance.

[Click here for more information.](#)

WATER SERVICES DEPARTMENT**2025-2026 Non-Routine Work Plan**

The Water Services Department proposed to undertake the following projects in the 2025-2026 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 storm-related sewer overflows. The second storage tank is recommended "mid trunk" and is planned to be constructed within Tower Park. These two equalization (storage) projects target elimination of wet-weather related overflows up to the 2 year/24 hour storm. In 2024 the Board approved an agreement with Hazen Engineering for planning, design and construction admin. services for the mid-trunk facility. Construction is anticipated to begin in spring, 2026 and continue through the end of the calendar year, 2027.

Target Date: Ongoing through CY 2027

2. Prepare Contract Documents and Bid a Contract for Large Water Meter Testing Plan

In FY2026, Water Services will prepare contract documents to solicit bids to hire a contractor who specializes in testing of large water meters. "Large" water meters typically consist of 2 inches and larger and are associated with commercial and institutional accounts. The water meter testing program is performed to ensure accurate metering and billing to optimize revenues and provide valuable data for tracking unbilled water. Meter testing and the water leak detection program referenced next, are complimentary tools associated with the department's annual water loss reduction program.

Target Date: August, 2025

3. Contract for Water Distribution Leak Detection:

Periodically, Water Services contracts with a firm who specializes in conducting water system leak detection. Leak detection programs help to reduce water waste and lower operational costs. Leak detection incorporates highly sensitive acoustic technologies to pinpoint underground leaks and estimates the volume of loss associated with those leaks. Leak detection and the above referenced meter testing are complimentary tools associated with the department's annual water loss reduction program.

Target Date: October, 2025

WATER SERVICES DEPARTMENT

🚩 Mission & Expense 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 businesses. 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, and 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 2023	Actual FY 2024	Budget FY 2025	YTD Actual FY 2025	Budget FY 2026
Personnel Services	\$ 2,447,515	\$ 2,414,091	\$ 3,246,225	\$ 1,383,416	\$ 3,304,984
Operating Expenditures	\$ 17,627,774	\$ 18,295,727	\$ 17,909,755	\$ 8,350,511	\$ 18,732,310
Total	\$ 20,075,289	\$ 20,709,818	\$ 21,155,980	\$ 9,733,927	\$ 22,037,294

★ 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 by FYE 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 FY 2026. That tank is expected to provide approximately 7 million gallons of storage, and will require issuance of approximately \$22.85 million in additional bonds. Staff and consultants began design of the tank and a rate study in FY 2024.

For FY 2026, revenue of \$22,814,270 includes a proposed 2.5% increase in water rates and a 5% increase in 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 \$12.3 million, an increase of \$299,680 (2.5%), while sewer sales are expected to generate about \$9.0 million, an increase of \$218,355 (2.5%). Water tap fees are anticipated to be approximately \$220,000, an increase of 26% from the FY 2025 budget. Sewer tap fees are budgeted at \$550,000, an increase of 120% from FY 2025. Water and Sewer tap fee revenue has been increased in anticipation of the Split Log Road Middle School project.

Expenses are estimated at \$22,037,294, an increase of \$881,314 (4.2%), for FY 2026. Personnel Services reflect a 1.8% increase due to proposed salary adjustments (and related benefits). The 5% proposed increase in salary adjustments city wide is partially offset by a position being filled at a lower grade than budgeted and a budgeting change in a supplemental pay line item. As with other City departments, no increase is proposed for the per employee health insurance or TCRS retirement contribution rates. Operating Expenditures reflect a 4.6% increase led by a projected increase of \$400,000 in Water Purchased for Resale. The implementation of SpryPoint Utility Billing System and Customer Portal is underway. Project expenses include one-time Implementation costs (\$302,000) and recurring Annual Subscription fees (\$85,000).

WATER SERVICES DEPARTMENT

Budgeted reductions in various operating accounts helped offset the increases listed above. Most notably, Legal Service decreased (\$30,000), Laboratory Services decreased (\$27,500), 2016 Water and Sewer interest decreased (\$12,300), among others. The mandatory depreciation of \$3,732,000 in FY 2026 reflects no increase. Total interest expense on existing debt reflects a decrease of \$60,675 (14.3%).

Significant capital spending in FY 2026 includes water line extensions, engineering, or upsizings along Wilson Pike, Ellendale Dr, Ragsdale Rd, and Split Log Rd (\$4.56M), continuation of the sewer rehabilitation program improvements (\$2.0M), engineering and construction on the second EQ tank (\$1.45M), building improvements at the Service Center (\$855,000), continuation of the Rasdale sewer extensions and station generators (\$1.18M), and several water system improvement projects (\$1.22M).

Organizational Priorities advanced: #7 - Preserve our water resources; #4 - Maintain highly efficient and effective governmental operations.

Performance Measures	Actual FY 2023	Actual FY 2024	Target FY 2025	Target FY 2026
Operations:				
Water Quality - % Samples in Compliance	100%	100%	100%	100%
Percent Water Loss	19.3%	16.6%	15%	10%
Sewer Overflow Rate - Overflows/100 miles	1.64	1.62	0	0
Annual Sewer Mains Inspected/Cleaned (ft.)	17,800	8,650	80,000	80,000
Customer Service:				
Water Quality Complaints - Annual Total	84	76	100	90
Business Operations:				
Health & Safety - Lost Days per Employee	0	0	0	0
Training Hours - Avg. Hours/EE (Annual)	18.5	16.5	20	20

★ Authorized Personnel

Position / Title	Actual FY 2023	Actual FY 2024	Budget FY 2025	Budget FY 2026
ACCOUNTING CLERK I & II	2	2	1	2
ASSISTANT WATER SERVICES DIRECTOR	1	1	1	1
CONSTRUCTION SERVICES SUPERINTENDENT	1	1	1	1
EQUIPMENT OPERATOR I, II & III	3	3	3	3
FIELD SUPERVISOR	1	1	1	1
MAINTENANCE TECHNICIAN	9	9	9	9
OPERATIONS SUPERINTENDENT	1	1	1	1
PUMP STATION TECHNICIAN	1	1	1	1
SEWER REHABILITATION TECHNICIAN	1	1	1	1
UTILITY BILLING SPECIALIST	0	0	1	0
UTILITY INSPECTOR I & II	1	1	2	2
UTILITY PROGRAMS COORDINATOR	1	1	1	1
UTILITY SERVICE TECHNICIAN	3	3	3	3
WATER SERVICES DIRECTOR	1	1	1	1
Total Water Services	26	26	27	27

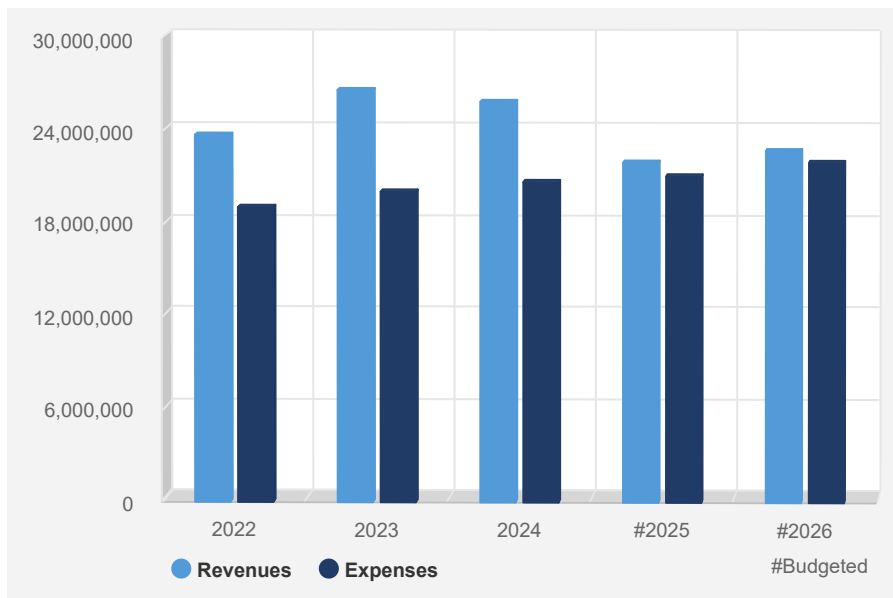
WATER SERVICES DEPARTMENT

★ Summary

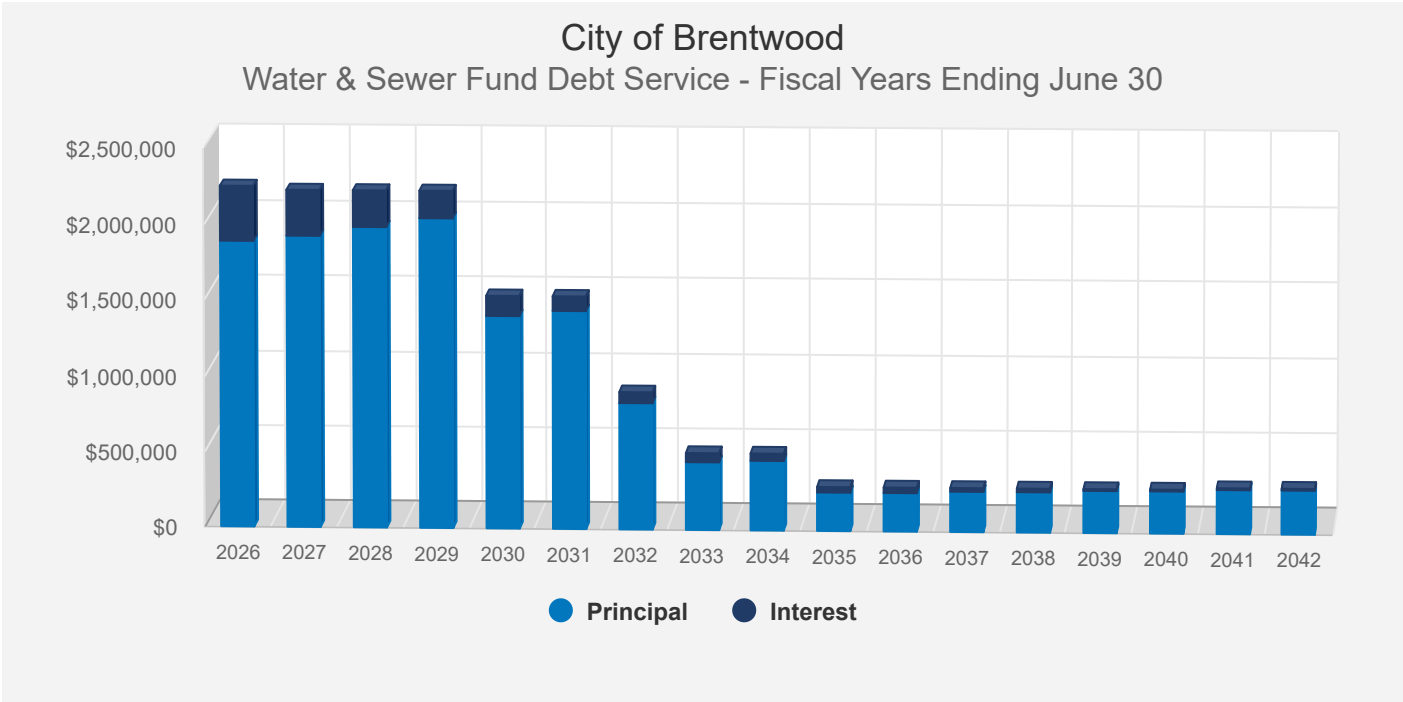
Revenues	Actual FY 2023	Actual FY 2024	Budget FY 2025	YTD Actual FY 2025	Budget FY 2026
Water Sales	\$ 13,433,348	\$ 12,732,620	\$ 11,987,055	\$ 9,802,288	\$ 12,286,735
Sewer Charges	8,157,004	8,514,718	8,802,530	4,525,083	9,020,885
Other Revenues	2,034,588	1,953,262	781,500	911,602	736,650
Sewer Tap Fees	361,265	499,750	250,000	150,000	550,000
Water Tap Fees	241,000	330,000	175,000	126,000	220,000
Intergovernmental	2,482,218	1,878,338	-	16,544	-
Total Revenues	\$ 26,709,423	\$ 25,908,688	\$ 21,996,085	\$ 15,531,517	\$ 22,814,270

Expenses	Actual FY 2023	Actual FY 2024	Budget FY 2025	YTD Actual FY 2025	Budget FY 2026
Purchased Water	\$ 7,942,869	\$ 7,565,106	\$ 7,250,000	\$ 4,280,896	\$ 7,650,000
Depreciation	3,223,635	3,600,609	3,732,000	874,659	3,732,000
Wastewater Treatment	2,975,638	3,315,587	3,440,000	1,491,728	3,510,000
Operating Expenditures	2,965,376	3,391,881	3,063,045	1,485,148	3,476,275
Personnel Services	2,447,515	2,414,091	3,246,225	1,383,416	3,304,984
Interest Expense	520,256	422,544	424,710	218,080	364,035
Total Expenses	\$ 20,075,289	\$ 20,709,818	\$ 21,155,980	\$ 9,733,927	\$ 22,037,294

Fund Performance



WATER SERVICES DEPARTMENT



WATER SERVICES DEPARTMENT

Outstanding and Proposed Debt Obligations

	Amount Outstanding
Business-type Activities debt:	
Revenue and Tax Bonds:	
\$6,560,000 2012 Water Sewer Public Improvements Bonds due in increasing annual installments through September 1, 2025, at a 2.00% interest rate	365,000
\$6,315,00 2016 Water Sewer Refunding Bonds due in increasing annual installments through March 1, 2029 at a 2.00% interest rate	2,610,000
\$3,495,000 2017A Water Sewer Refunding Bonds due in increasing annual installments through September 1, 2030, at varying rates of interest between 2.50% 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 2.00% and 4.00%	4,230,000
\$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%	3,940,000
Total Business-type Activities Debt	14,640,000

WATER SERVICES DEPARTMENT

Schedule of Debt Service Requirements - Business-Type Activities Debt

Fiscal Year	2010 Water and Sewer Public Improvement 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
2026	Retired	Retired	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
			\$ 365,000	\$ 3,650	\$ 2,610,000	\$ 132,000	\$ 3,495,000	\$ 307,938

Fiscal Year	2021A Water and Sewer Public Improvement Bonds		2021B Water and Sewer Refunding Bonds		(Future Issue)		Total Debt Service Requirements	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
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
	\$ 4,230,000	\$ 806,475	\$ 3,940,000	\$ 421,252			\$ 14,640,000	\$ 1,671,315

WATER SERVICES DEPARTMENT

FY 2026 Budget Worksheets

Account Number	Account Name	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 8 Months	FY 2026 Budget
FUND 412: WATER AND SEWER FUND						
Revenues						
412-00000-33445	FEDERAL GRANTS	2,482,218	1,878,338	-	16,544	-
412-00000-36120	INVESTMENT INCOME-HYBRID STABILIZATION RESERVE	-	642	-	-	-
412-00000-36330	SALE OF EQUIPMENT	3,883	30,330	10,000	-	15,000
412-00000-36331	GAIN/LOSS ON DISPOSAL OF PROPERTY	-	29,248	-	108	-
412-00000-37110	WATER SALES - COMMERCIAL IN CITY	2,616,121	2,503,177	2,428,370	1,734,854	2,489,080
412-00000-37120	WATER SALES - COMMERCIAL OUTSIDE CITY	622	473	570	225	585
412-00000-37130	WATER SALES - RESIDENTIAL IN CITY	7,985,558	7,579,548	7,071,830	6,068,456	7,248,625
412-00000-37135	WATER SALES - RESIDENTIAL OUTSIDE CITY	3,112	3,292	3,425	1,839	3,510
412-00000-37140	WATER SALES - INSTITUTIONAL IN CITY	612,860	561,393	523,795	389,778	536,890
412-00000-37145	WATER SALES - INSTITUTIONAL OUTSIDE CITY	226	219	210	111	215
412-00000-37146	WATER SALES - WATER PURCHASE SURCHARGE	2,214,849	2,084,518	1,958,855	1,607,025	2,007,830
412-00000-37150	CROSS CONNECTION DOMESTIC CHARGE	289,684	296,274	319,500	-	310,000
412-00000-37155	CROSS CONNECTION FIRE CHARGE	40,215	40,163	44,500	-	43,050
412-00000-37195	INSTALLATION CHARGE	18,580	18,715	25,000	11,005	25,000
412-00000-37196	WATER CAPITAL CONTRIBUTION - WATER TAP FEES	241,000	330,000	175,000	126,000	220,000
412-00000-37199	MISCELLANEOUS REVENUE	1,720	(5,976)	2,500	(2,118)	2,500
412-00000-37210	SEWER CHARGES - COMMERCIAL IN CITY	1,795,052	1,917,604	2,001,860	1,017,504	2,051,910
412-00000-37211	SEWER CHARGES - COMMERCIAL OUTSIDE CITY	9,878	6,702	15,145	5,799	15,525
412-00000-37212	SEWER CHARGES - RESIDENTIAL IN CITY	5,005,130	5,200,497	5,347,055	2,718,406	5,480,730
412-00000-37213	SEWER CHARGES - RESIDENTIAL OUTSIDE CITY	10,518	9,145	13,765	4,812	14,110
412-00000-37214	SEWER CHGS-INST IN CITY	255,746	217,195	292,500	136,101	298,115
412-00000-37215	SEWER CHARGES - INSTITUTIONAL OUTSIDE CITY	50,408	41,498	53,240	19,652	54,575
412-00000-37216	SEWER CHARGES - METRO TREATMENT SURCHARGE	1,029,747	1,121,287	1,078,215	622,359	1,105,170
412-00000-37220	SEWER CHARGES - SEWER TAP INSPECTION FEES	525	790	750	450	750
412-00000-37291	FORFEITED DISCOUNT AND PENALTIES	158,293	180,999	105,000	112,794	105,000
412-00000-37296	SEWER CAPITAL CONTRIBUTION - SEWER TAP FEES	361,265	499,750	250,000	150,000	550,000
412-00000-37297	GRINDER PUMP FEES	32,300	34,200	25,000	3,800	36,100
412-00000-37299	BAD CHECK FEE	-	50	-	-	-
412-00000-37822	RENTAL FEE - FIRE HYDRANT	100,000	99,996	100,000	100,000	100,000
412-00000-37910	INTEREST INCOME - ENTERPRISE FUND	1,205,409	1,228,268	150,000	686,013	100,000
412-00000-39700	INSURANCE RECOVERY	184,504	353	-	-	-
Total Revenues		26,709,423	25,908,688	21,996,085	15,531,517	22,814,270

WATER SERVICES DEPARTMENT

Expenses						
412-52310-81110	SALARIES	1,410,704	1,671,224	2,049,460	854,865	2,081,529
412-52310-81111	SALARIES - PART TIME	-	6,584	-	-	-
412-52310-81120	SALARIES - OVERTIME	89,695	71,277	138,050	39,318	144,953
412-52310-81130	LONGEVITY PAY	21,495	22,980	22,485	22,260	23,640
412-52310-81145	COMMUNICATION ALLOWANCE	5,000	4,150	4,080	2,580	4,800
412-52310-81160	SUPPLEMENT - TRANSPORTATION	42,152	45,306	54,000	22,538	53,999
412-52310-81165	SUPPLEMENT - CDL	24,079	27,695	28,005	14,001	28,003
412-52310-81187	SUPPLEMENTAL - LICENSE	-	44,160	43,680	21,840	43,680
412-52310-81195	SALARIES BILLED TO OTHERS	-	(2,734)	(10,000)	-	(10,000)
412-52310-81205	REFERRAL BONUS	1,000	1,000	-	250	-
412-52310-81410	FICA (EMPLOYERS SHARE)	143,029	166,784	177,080	71,918	182,609
412-52310-81414	FLEXIBLE SPENDING ACCOUNT FEE	5	24	50	-	50
412-52310-81420	INSURANCE - HEALTH	294,895	294,895	306,125	130,594	303,318
412-52310-81421	INSURANCE - DENTAL REIMBURSEMENT	12,407	12,617	13,250	4,611	13,250
412-52310-81422	INSURANCE - LIFE	4,929	5,424	6,675	2,958	5,670
412-52310-81425	RETIREMENT - HEALTH/LIFE	101,400	68,625	70,095	35,060	68,790
412-52310-81430	RETIREMENT - TCRS (LEGACY)	176,061	190,518	200,160	97,868	203,104
412-52310-81432	PENSION EXPENSE - GASB 68 COST (LEGACY)	(45,170)	(56,189)	-	-	-
412-52310-81433	OPEB EXPENSE	64,142	(273,668)	-	-	-
412-52310-81434	PENSION EXPENSE - GASB 68 COST (HYBRID)	(1,936)	(4,151)	-	-	-
412-52310-81436	RETIREMENT - TCRS (HYBRID BASE)	2,636	6,651	18,350	6,230	20,298
412-52310-81441	EMPLOYER MATCH - 401K PLAN	43,374	48,478	44,105	22,806	49,165
412-52310-81442	EMPLOYER NONMATCHING CONTR-HYBRID DC 401	4,335	10,693	29,500	10,281	31,621
412-52310-81450	BUY BACK - SICK LEAVE	6,515	4,807	4,500	3,131	6,000
412-52310-81455	ATTENDANCE BONUS PAY	1,550	1,650	1,500	-	1,505
412-52310-81456	BUY BACK - ANNUAL LEAVE	12,873	12,946	10,075	2,803	14,000
412-52310-81470	WORKER'S COMPENSATION	32,345	32,345	35,000	17,504	35,000
412-52310-81481	CLOTHING AND UNIFORMS	23,725	14,658	25,000	6,844	22,000
412-52310-82110	RENT EXPENSE - POSTAGE METER AND PO BOX	61,051	64,585	65,000	29,009	65,000
412-52310-82210	PRINTING PUBLICATIONS AND REPORTS	22,617	22,612	25,000	8,714	25,000
412-52310-82270	LANDFILL FEE	43,346	48,760	15,000	28,769	50,000
412-52310-82310	ADVERTISING AND LEGAL NOTICES	904	1,104	-	-	1,000
412-52310-82410	UTILITIES - ELECTRIC	411,418	384,315	410,000	228,926	410,000
412-52310-82420	UTILITIES - WATER	2,696	2,810	1,650	763	1,650
412-52310-82421	WATER PURCHASED FOR RESALE	7,942,869	7,565,106	7,250,000	4,280,896	7,650,000
412-52310-82435	METRO SEWER TREATMENT	2,975,638	3,315,587	3,440,000	1,491,728	3,510,000
412-52310-82437	BACKFLOW PREVENTION TESTING	274,517	315,140	285,000	141,904	288,000
412-52310-82450	COMMUNICATIONS	17,899	19,059	18,000	8,329	18,000
412-52310-82501	SUBSCRIPTION-BASED IT ARRANGEMENTS (SBITAs)	33,761	38,014	55,000	127,707	140,000
412-52310-82520	LEGAL SERVICES	-	-	30,000	-	-
412-52310-82530	ACCOUNTING AND AUDITING SERVICES	25,000	26,500	28,500	11,970	28,500

WATER SERVICES DEPARTMENT

Expenses						
412-52310-82540	ARCHITECT ENGINEERING AND LANDSCAPING SERVICES	-	7,610	-	-	-
412-52310-82545	LABORATORY SERVICES	13,990	12,367	42,500	6,830	15,000
412-52310-82546	CAPACITY MANAGEMENT PROGRAM (CMOM)	203,565	116,345	290,000	25,254	295,000
412-52310-82599	OTHER PROFESSIONAL SERVICES	166,675	215,781	198,125	40,963	480,125
412-52310-82605	R/M - OFFICE MACHINERY AND EQUIPMENT	1,133	1,926	1,500	2,281	2,000
412-52310-82610	R/M - MOTOR VEHICLES	9,195	29,966	25,000	20,206	25,000
412-52310-82620	R/M - MACHINERY AND EQUIPMENT	82,707	43,642	100,000	8,432	100,000
412-52310-82625	TIRES TUBES ETC	2,315	6,008	10,000	4,183	10,000
412-52310-82645	STORM WATER COMPLIANCE	126	-	500	-	500
412-52310-82650	R/M - GROUNDS	10,255	24,464	28,500	7,775	25,500
412-52310-82660	R/M - BUILDINGS	29,852	-	1,500	1,800	1,500
412-52310-82682	R/M - SEWER LINES	89,911	118,255	75,000	25,721	75,000
412-52310-82683	R/M - METER REPAIR	7,198	21,722	10,000	11,078	10,000
412-52310-82684	R/M - METRO PUMP STATION	52,453	96,130	57,500	3,742	60,000
412-52310-82685	R/M - GRINDER PUMPS	293,839	436,301	295,000	145,637	295,000
412-52310-82686	R/M - WATER LINES	231,006	346,387	225,000	101,125	225,000
412-52310-82687	R/M - MANHOLE AND SEWER LINE	103	-	-	-	-
412-52310-82688	R/M - WATER TANK	54,607	36,541	35,000	1,474	35,000
412-52310-82695	R/M - SEWER LIFT STATION	74,357	68,217	58,500	16,306	58,500
412-52310-82696	R/M - WATER PUMP STATION	167,742	325,661	100,000	90,715	105,000
412-52310-82810	MEMBERSHIPS AND REGISTRATIONS	32,754	26,260	27,550	21,309	27,500
412-52310-82820	TRAVEL - CONFERENCE SCHOOLS AND TRAINING	5,204	4,912	6,000	5,994	6,000
412-52310-83100	OFFICE SUPPLIES AND MATERIALS	1,418	1,723	2,800	947	2,250
412-52310-83215	HOUSEHOLD AND JANITORIAL SUPPLIES	240	660	250	-	250
412-52310-83216	OPERATING CHEMICALS	6,504	6,808	10,000	437	10,000
412-52310-83290	OTHER OPERATING SUPPLIES	27,096	31,516	40,000	14,684	40,000
412-52310-83299	SUNDRY	2,016	1,528	2,500	1,598	2,500
412-52310-83310	FUEL	40,307	39,765	50,000	28,132	52,500
412-52310-83530	MACHINERY AND EQUIPMENT - NON CAPITAL	4,423	15,920	-	21,772	22,000
412-52310-83540	COMPUTER HARDWARE - NON CAPITAL	11,461	20,521	2,500	3,993	2,500
412-52310-83550	COMPUTER SOFTWARE - NON CAPITAL	-	367	-	-	500
412-52310-83565	FURNITURE AND FIXTURES - NON CAPITAL	-	807	1,000	1,388	1,000
412-52310-83570	METERS - NON CAPITAL	11,259	8,192	-	8,988	12,000
412-52310-85110	INSURANCE - BUILDING	18,586	26,663	38,670	38,610	45,000
412-52310-85120	INSURANCE - VEHICLE MACHINERY AND EQUIPMENT	611	1,228	-	-	-
412-52310-85130	INSURANCE - LIABILITY	86,114	71,763	75,000	88,931	90,000
412-52310-85150	PROPERTY TAX EXPENSE	3,986	-	-	-	-
412-52310-85240	RENT EXPENSE - MACHINERY AND EQUIPMENT	3,301	2,562	35,000	5,770	35,000
412-52310-85260	RENT EXPENSE - SERVICE CENTER	125,000	125,000	140,000	70,004	140,000
412-52310-85310	GIS SERVICE FEE	100,000	100,000	100,000	50,002	100,000

WATER SERVICES DEPARTMENT

Expenses						
412-52310-85340	STATE ENVIRONMENTAL FEE	18,927	19,007	20,000	14,167	20,000
412-52310-85410	PROVISION FOR DEPRECIATION	3,223,635	3,600,609	3,732,000	874,659	3,732,000
412-52310-85510	BANK SERVICE FEE	3,419	4,641	-	1,382	-
412-52310-85570	BAD DEBT EXPENSE	30,410	10,488	-	583	-
412-52310-85960	OTHER FEES	10,457	4	-	-	-
412-52310-86265	INTEREST - 2010 WATER AND SEWER	33,617	24,017	14,575	7,288	-
412-52310-86266	INTEREST - 2012 WATER AND SEWER	22,533	15,567	10,850	7,200	3,650
412-52310-86267	INTEREST - 2013 WATER AND SEWER	(4,802)	633	-	-	-
412-52310-86270	INTEREST - 2016 WATER AND SEWER	129,922	115,289	64,500	32,250	52,200
412-52310-86272	INTEREST- 2017A WATER AND SEWER REFUNDING	125,816	125,816	112,425	56,213	101,725
412-52310-86273	INTEREST - 2021A WATER AND SEWER	156,733	108,683	103,550	53,725	95,650
412-52310-86274	INTEREST - 2021 B WATER AND SEWER REFUNDING	170,292	129,357	118,810	61,404	110,810
412-52310-86510	PROVISION FOR AMORTIZATION EXPENSE	(115,927)	(100,256)	-	-	-
412-52310-86689	INTEREST - SBITA	2,072	3,438	-	-	-
412-52310-86694	AMORTIZATION EXPENSE - SBITA	13,920	26,666	-	-	-
Total Expenses		20,075,289	20,709,818	21,155,980	9,733,927	22,037,294

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 the 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 in 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 Municipal Center Fund was closed and rolled into the General Fund as of June 30, 2024. The Municipal Center activities are now reported in the Municipal Center Department within the General Fund, similar to the Safety Center East and Service Center facilities. As part of the closeout during FY 2024, \$4,500,000 was transferred to the Capital Projects Fund to pay for renovations to the municipal center building and \$1,500,000 was transferred to the Facilities Maintenance Fund, committed for future facilities maintenance expenditures. The Municipal Center Fund remains a part of the budget document solely for prior year reference purposes. Due to the change in FY24, a year-over-year comparison is not possible.

Summary

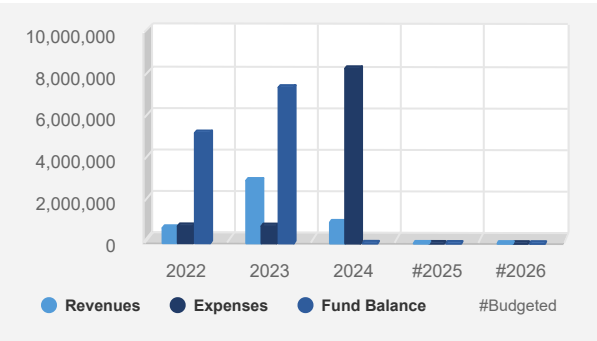
Revenues	Actual FY 2023	Actual FY 2024	Budget FY 2025	YTD Actual FY 2025	Budget FY 2026
Transfers In	\$ 2,096,140	\$ -	\$ -	\$ -	\$ -
Rental Income	779,707	767,159	-	-	-
Other Revenues	152,124	189,605	-	-	-
Total Revenues	\$ 3,027,971	\$ 956,764	\$ -	\$ -	\$ -

Expenses	Actual FY 2023	Actual FY 2024	Budget FY 2025	YTD Actual FY 2025	Budget FY 2026
Operating Expenditures	\$ 540,442	\$ 8,081,699	\$ -	\$ -	\$ -
Depreciation	286,415	311,768	-	-	-
Total Expenses	\$ 826,857	\$ 8,393,467	\$ -	\$ -	\$ -

Personnel

No personnel are directly assigned to this activity

Fund Performance



MUNICIPAL CENTER FUND

FY 2026 Budget Worksheets

Account Number	Account Name	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 8 Months	FY 2026 Budget
FUND 434: MUNICIPAL CENTER FUND						
Revenues						
434-00000-36221	RENT INCOME - WILLIAMSON MEDICAL CENTER	26,457	27,159	-	-	-
434-00000-36227	RENT INCOME - CITY OF BRENTWOOD	740,000	740,000	-	-	-
434-00000-36240	RENT INCOME - ECD FUND	13,250	-	-	-	-
434-00000-36330	SALE OF EQUIPMENT	14	-	-	-	-
434-00000-36331	GAIN/LOSS ON DISPOSAL OF PROPERTY	-	(126,463)	-	-	-
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	152,093	316,068	-	-	-
Total Revenues		3,027,971	956,764	-	-	-
Expenses						
434-41810-81481	CLOTHING AND UNIFORMS	105	-	-	-	-
434-41810-82410	UTILITIES - ELECTRIC	113,469	103,734	-	-	-
434-41810-82420	UTILITIES - WATER	12,597	13,885	-	-	-
434-41810-82430	UTILITIES - SEWER	3,541	4,060	-	-	-
434-41810-82440	UTILITIES - NATURAL/PROPANE GAS	33,877	27,565	-	-	-
434-41810-82501	SUBSCRIPTION-BASED IT ARRANGEMENTS (SBITAs)	-	1,990	-	-	-
434-41810-82530	ACCOUNTING AND AUDITING SERVICES	3,940	4,210	-	-	-
434-41810-82599	OTHER PROFESSIONAL SERVICES	19,778	30,929	-	-	-
434-41810-82605	R/M - OFFICE MACHINERY AND EQUIPMENT	18,630	9,576	-	-	-
434-41810-82610	R/M - MOTOR VEHICLES	163	-	-	-	-
434-41810-82620	R/M - MACHINERY AND EQUIPMENT	20,634	36,137	-	-	-
434-41810-82650	R/M - GROUNDS	55,402	45,294	-	-	-
434-41810-82660	R/M - BUILDINGS	172,266	213,674	-	-	-
434-41810-82662	UTILITIES - TRASH REMOVAL	3,823	4,097	-	-	-
434-41810-82663	R/M - PAINTING	1,630	750	-	-	-
434-41810-82670	R/M - PLUMBING AND HVAC	58,645	82,078	-	-	-
434-41810-83100	OFFICE SUPPLIES AND MATERIALS	100	174	-	-	-
434-41810-83215	HOUSEHOLD AND JANITORIAL SUPPLIES	2,026	2,721	-	-	-
434-41810-83290	OTHER OPERATING SUPPLIES	1,424	4,666	-	-	-
434-41810-83299	SUNDRY	767	98	-	-	-
434-41810-83540	COMPUTER HARDWARE - NON CAPITAL	3,011	8,936	-	-	-
434-41810-85110	INSURANCE - BUILDING	10,137	16,076	-	-	-
434-41810-85130	INSURANCE - LIABILITY	1,769	1,193	-	-	-
434-41810-85240	RENT EXPENSE - MACHINERY AND EQUIPMENT	2,708	-	-	-	-
434-41810-85410	PROVISION FOR DEPRECIATION	286,415	311,768	-	-	-
434-41810-88081	FUND BALANCE TRANSFER TO CAPITAL PROJECTS FUND	-	4,500,000	-	-	-
434-41810-88083	FUND BALANCE TFER TO FACILITIES MAINTENANCE FUND	-	1,500,000	-	-	-
434-41810-88086	TRANSFER TO GENERAL FUND	-	1,469,856	-	-	-

MUNICIPAL CENTER FUND

FY 2026 Budget Worksheets

Account Number	Account Name	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 8 Months	FY 2026 Budget
Total Expenses		826,857	8,393,467	-	-	-



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EMERGENCY COMMUNICATIONS DISTRICT

Organizational 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. TCA 7-86-303, effective July 1, 2024, changed the annual distribution to a base amount equal to the average of total recurring annual revenue each district received from distributions from the board and from direct remittance of 911 surcharges for fiscal years 2021, 2022, and 2023; however, in no event shall such distribution be less than the amount a district received in fiscal year 2023. Certain recurring funding elements were deleted and combined into the new calculation. With the new funding calculation, Brentwood's annual share is \$1,408,776. The fees collected in the district must be used for operational and capital expenses associated with public safety emergency communications services.

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 2023	Actual FY 2024	Budget FY 2025	YTD Actual FY 2025	Budget FY 2026
Personnel Services	\$ 1,102,742	\$ 1,021,876	\$ 1,283,585	\$ 583,185	\$ 1,333,885
Operating Expenditures	\$ 466,730	\$ 482,720	\$ 601,105	\$ 308,686	\$ 588,720
Total	\$ 1,569,472	\$ 1,504,596	\$ 1,884,690	\$ 891,871	\$ 1,922,605

★ Budget Comments & Performance Measures

The budget for FY 2026 is \$1,922,605, up 2.0% from the FY 2025 budget of \$1,884,690. The increase is attributable to personnel services cost increase of 3.9%. A little more than 69% 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 5% 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. A slight decrease in operating expenses helped to partially offset the increase in personnel services.

Other operating expenses reflect a decrease of \$12,385 (or down 2.1%) from FY 2025. This is primarily due to a decrease in communications expense. Since the District is an enterprise fund, the budget includes \$140,000 in depreciation expense for previous investments in equipment for the new 911 call center. The depreciation amount is no increase over the FY 2025 budgeted amount of \$140,000.

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 2026 to adequately fund the requirements of the District. This amount reflects no increase from the FY 2025 budget. The District pays rent in the amount of \$94,000 annually to the General Fund for its occupancy within the Police Headquarters.

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

EMERGENCY COMMUNICATIONS DISTRICT

Performance Measures	Actual FY 2023	Actual FY 2024	Target FY 2025	Target FY 2026
Medical calls dispatched w/i 90 sec. (NFPA)	98%	99%	98%	99%
Percent NCIC entries entered w/o errors	99%	98%	99%	99%
Average ring time - all calls received	3 Seconds	3 Seconds	3 Seconds	3 Seconds

★ Authorized Personnel

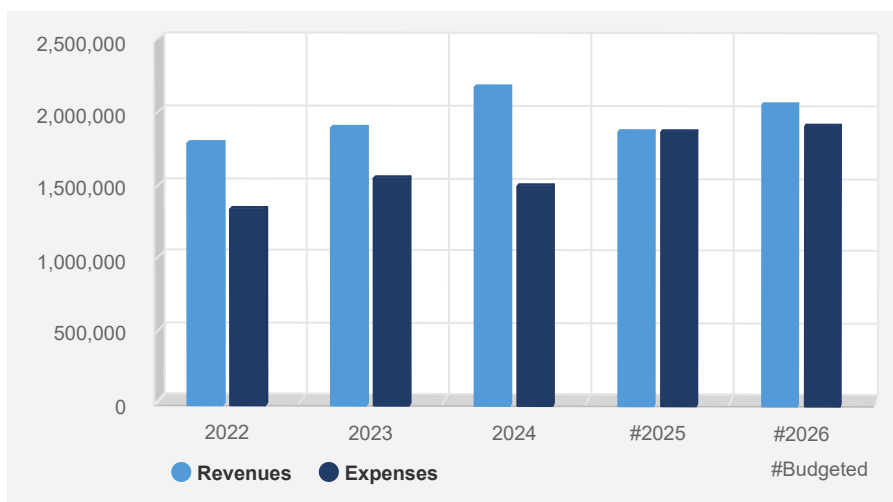
Position / Title	Actual FY 2023	Actual FY 2024	Budget FY 2025	Budget FY 2026
PUBLIC SAFETY DISPATCHER I & II	12	12	12	12
Total Emergency Communications District	12	12	12	12

★ Summary

Revenues	Actual FY 2023	Actual FY 2024	Budget FY 2025	YTD Actual FY 2025	Budget FY 2026
TECB Funding	\$ 1,408,778	\$ 1,428,333	\$ 1,253,380	\$ 820,699	\$ 1,408,776
Transfers In	488,000	604,932	533,000	533,000	533,000
Other Revenues	14,724	161,379	100,000	100,931	125,000
Total Revenues	\$ 1,911,502	\$ 2,194,644	\$ 1,886,380	\$ 1,454,630	\$ 2,066,776

Expenses	Actual FY 2023	Actual FY 2024	Budget FY 2025	YTD Actual FY 2025	Budget FY 2026
Personnel Services	\$ 1,102,742	\$ 1,021,876	\$ 1,283,585	\$ 583,185	\$ 1,333,885
Operating Expenditures	373,201	342,303	461,105	276,771	448,270
Depreciation	93,493	139,712	140,000	31,915	140,000
Interest Expense	36	705	0	0	450
Total Expenses	\$ 1,569,472	\$ 1,504,596	\$ 1,884,690	\$ 891,871	\$ 1,922,605

★ Fund Performance



EMERGENCY COMMUNICATIONS DISTRICT

FY 2026 Budget Worksheets

Account Number	Account Name	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 8 Months	FY 2026 Budget
FUND 450: EMERGENCY COMMUNICATIONS DISTRICT FUND						
Revenues						
450-91100-32104	TECB SUBSIDIES	44,000	44,000	44,000	-	-
450-91100-32106	TCA SECTION 7-86-303 RECEIPTS (BASE AMOUNT)	864,126	864,126	864,125	704,388	1,408,776
450-91100-32108	TCA SECTION 7-86-130 RECEIPTS (EXCESS)	500,652	520,207	345,255	116,311	-
450-91100-36100	INTEREST INCOME	94,992	162,634	100,000	100,925	125,000
450-91100-36331	GAIN/LOSS ON DISPOSAL OF PROPERTY	(80,268)	(1,255)	-	9	-
450-91100-37199	MISCELLANEOUS REVENUE	-	-	-	(3)	-
450-91100-37840	OPERATING TRANSFER FROM GENERAL FUND	488,000	533,000	533,000	533,000	533,000
450-91100-37858	TRANSFER FROM CAPITAL PROJECTS FUND	-	71,932	-	-	-
Total Revenues		1,911,502	2,194,644	1,886,380	1,454,630	2,066,776
Expenses						
450-91100-81110	SALARIES	655,886	693,136	781,430	348,074	810,220
450-91100-81111	SALARIES - PART TIME	-	2,160	-	1,747	2,000
450-91100-81120	SALARIES - OVERTIME	43,832	106,510	65,345	33,601	68,612
450-91100-81130	LONGEVITY PAY	6,000	6,240	7,200	7,200	7,680
450-91100-81135	SUPPLEMENT - LEAD PAY	6,240	6,240	6,240	3,120	6,240
450-91100-81155	SUPPLEMENT - PROFESSIONAL CERTIFICATE	1,154	739	-	-	-
450-91100-81160	SUPPLEMENT - TRANSPORTATION	23,406	21,977	22,000	10,615	24,000
450-91100-81170	SUPPLEMENT - FTO	2,854	17,536	8,250	9,700	8,660
450-91100-81190	SUPPLEMENT - SHIFT DIFFERENTIAL	11,555	10,099	11,100	4,973	12,300
450-91100-81410	FICA (EMPLOYERS SHARE)	62,415	72,135	68,605	31,729	72,213
450-91100-81414	FLEXIBLE SPENDING ACCOUNT FEE	19	176	-	-	-
450-91100-81420	INSURANCE - HEALTH	134,810	134,810	134,810	58,978	134,808
450-91100-81421	INSURANCE - DENTAL REIMBURSEMENT	5,436	3,185	3,500	1,520	3,500
450-91100-81422	INSURANCE - LIFE	2,856	2,652	2,940	1,387	2,520
450-91100-81425	RETIREMENT - HEALTH/LIFE	46,355	31,375	30,870	15,420	30,573
450-91100-81430	RETIREMENT - TCRS (LEGACY)	69,657	72,636	69,315	37,529	72,798
450-91100-81432	PENSION EXPENSE - GASB 68 COST (LEGACY)	(19,711)	(47,886)	30,000	-	30,000
450-91100-81433	OPEB EXPENSE	26,203	(143,698)	4,130	-	4,130
450-91100-81434	PENSION EXPENSE - GASB 68 COST (HYBRID)	(2,517)	1,208	-	-	-
450-91100-81436	RETIREMENT - TCRS (HYBRID BASE)	2,648	3,972	5,435	1,873	5,521
450-91100-81441	EMPLOYER MATCH - 401K PLAN	12,185	12,436	9,990	6,805	15,445
450-91100-81442	EMPLOYER NONMATCHING CONTR-HYBRID DC 401	6,919	10,793	14,685	6,332	14,920
450-91100-81450	BUY BACK - SICK LEAVE	-	795	2,160	828	2,160
450-91100-81455	ATTENDANCE BONUS PAY	500	650	1,000	-	1,005
450-91100-81456	BUY BACK - ANNUAL LEAVE	1,155	-	1,080	-	1,080
450-91100-81470	WORKER'S COMPENSATION	2,885	2,000	3,500	1,754	3,500
450-91100-81481	CLOTHING AND UNIFORMS	4,050	2,784	5,500	1,875	5,500
450-91100-82310	ADVERTISING AND LEGAL NOTICES	482	-	500	-	500
450-91100-82330	PERIODICAL SUBSCRIPTIONS	311	-	-	-	-
450-91100-82450	COMMUNICATIONS	74,184	27,476	83,000	1,044	50,000
450-91100-82455	NCIC/TBI/TIES	-	6,160	2,240	1,120	2,240

EMERGENCY COMMUNICATIONS DISTRICT

FY 2026 Budget Worksheets

Account Number	Account Name	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 8 Months	FY 2026 Budget
450-91100-82501	SUBSCRIPTION-BASED IT ARRANGEMENTS (SBITAs)	148,964	141,755	173,065	155,825	181,965
450-91100-82515	LANGUAGE INTERPRETING SERVICES	704	929	2,000	645	2,000
450-91100-82530	ACCOUNTING AND AUDITING SERVICES	9,950	9,850	10,125	7,140	10,430
450-91100-82550	PLANNING CONSULTING MAPPING SERVICES	10,000	-	10,000	10,000	-
450-91100-82599	OTHER PROFESSIONAL SERVICES	6,724	7,898	6,840	19,598	4,700
450-91100-82605	R/M - OFFICE MACHINERY AND EQUIPMENT	1,246	1,648	1,420	764	-
450-91100-82620	R/M - MACHINERY AND EQUIPMENT	21,975	17,406	50,375	25,813	58,475
450-91100-82660	R/M - BUILDINGS	1,325	-	-	-	-
450-91100-82780	TRAINING	-	2,823	3,000	390	3,000
450-91100-82785	CERTIFICATION AND RECERTIFICATION FEES	489	150	2,000	-	2,000
450-91100-82810	MEMBERSHIPS AND REGISTRATIONS	4,800	1,486	3,000	2,556	3,000
450-91100-82820	TRAVEL - CONFERENCE SCHOOLS AND TRAINING	3,487	5,730	3,000	987	3,000
450-91100-83100	OFFICE SUPPLIES AND MATERIALS	755	3,735	2,000	107	2,000
450-91100-83215	HOUSEHOLD AND JANITORIAL SUPPLIES	994	740	2,000	521	2,000
450-91100-83290	OTHER OPERATING SUPPLIES	2,064	100	2,500	822	2,500
450-91100-83299	SUNDRY	1,322	1,404	1,500	88	1,500
450-91100-83545	COMMUNICATIONS EQUIPMENT - NON CAPITAL	5,114	-	-	-	-
450-91100-83565	FURNITURE AND FIXTURES - NON CAPITAL	-	180	-	-	-
450-91100-85130	INSURANCE - LIABILITY	523	2,760	3,040	474	3,040
450-91100-85240	RENT EXPENSE - MACHINERY AND EQUIPMENT	-	-	-	-	1,420
450-91100-85250	RENT EXPENSE - BUILDING AND FACILITIES PD HQ	54,833	94,000	94,000	47,002	94,000
450-91100-85410	PROVISION FOR DEPRECIATION	93,493	139,712	140,000	31,915	140,000
450-91100-85960	OTHER FEES	4,955	-	-	-	-
450-91100-86689	INTEREST - SBITA	36	705	-	-	450
450-91100-86694	AMORTIZATION EXPENSE - SBITA	700	13,289	-	-	15,000
450-91100-88035	RENT EXPENSE - BUILDING & FACILITIES MUNICIPAL CTR	13,250	-	-	-	-
Total Expenses		1,569,472	1,504,596	1,884,690	891,871	1,922,605



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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 2024	Budget FY 2025	Budget FY 2026	Change (+/-)
CITY MANAGER	2	2	2	
CITY RECORDER	1	1	1	
CODES	10	10	10	
COMMUNITY RELATIONS	2	2	2	
ENGINEERING	7	7	8	+1
FINANCE	9	9	9	
FIRE AND RESCUE	81	82	82	
GIS	3	3	3	
HUMAN RESOURCES	4	4	4	
LEGAL	1	1	1	
PARKS AND RECREATION	19	19	19	
PLANNING	4	4	4	
POLICE	78	78	78	
PUBLIC LIBRARY	14	14	13	-1
PUBLIC WORKS	22	22	22	
SERVICE CENTER	2	3	3	
TECHNOLOGY	9	9	9	
TRAFFIC SIGNALIZATION	2	2	2	
TOTAL - GENERAL FUND	270	272	272	-
EMERGENCY COMMUNICATIONS DISTRICT	12	12	12	
WATER AND SEWER	26	27	27	
TOTAL - ALL FUNDS	308	311	311	-

Summary - Changes In Full Time Positions

General Fund - net zero positions added

Added one Engineer

Eliminated one Asst. Library Director; Promoted two to Library Administrators

Temporary over-fill in Finance not reflected above

Emergency Communications District - no changes

Water and Sewer Fund - no changes

Full Time Positions By Department

	Budget FY2023	Budget FY2024	Budget FY2025	Budget FY2026
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	1	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	9	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	1	1	1
ADMIN. SERVICES COORDINATOR	1	1	1	1
SYSTEMS ADMINISTRATOR	2	2	2	2
COMPUTER/NETWORK TECHNICIAN	4	4	4	4
TOTAL TECHNOLOGY	8	9	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	1	1	1	1
HR/PAYROLL SPECIALIST I & II	2	2	2	2
TOTAL HUMAN RESOURCES	4	4	4	4
41680 COMMUNITY RELATIONS				
COMMUNITY RELATIONS DIRECTOR	1	1	1	1
COMMUNITY RELATIONS SPECIALIST	1	1	1	1

Full Time Positions By Department

	Budget FY2023	Budget FY2024	Budget FY2025	Budget FY2026
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	1	1	0	0
PLANNER I & II	1	1	2	2
TOTAL PLANNING	4	4	4	4
41710 CODES				
CHIEF BUILDING OFFICIAL	1	1	1	1
PLANS EXAMINER	1	1	1	1
CODES ENFORCEMENT OFFICER I & II	1	1	1	1
ADMIN. SERVICES COORDINATOR	1	1	1	1
ADMINISTRATIVE ASSISTANT	1	1	1	1
BUILDING INSPECTOR I & II	5	5	5	5
TOTAL CODES	10	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	1	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	46	46	46
TOTAL POLICE	74	78	78	78
42200 FIRE AND RESCUE				
FIRE CHIEF	1	1	1	1
DEPUTY FIRE CHIEF	1	1	1	1
FIRE TRAINING OFFICER	1	1	1	1
FIRE MARSHAL	1	1	1	1
ADMIN. SERVICES COORDINATOR	1	1	1	1
BATTALION CHIEF	3	3	3	3
LIEUTENANT	16	16	16	19
FIREFIGHTER & FIRE ENGINEER/DRIVER	51	57	57	54
FIRE APPARATUS MAINTENANCE TECH	0	0	1	1

Full Time Positions By Department

	Budget FY2023	Budget FY2024	Budget FY2025	Budget FY2026
TOTAL FIRE AND RESCUE	75	81	82	82
43120 PUBLIC WORKS				
PUBLIC WORKS DIRECTOR	1	1	1	1
OPERATIONS SUPERINTENDENT	1	1	1	1
FIELD SUPERVISOR	1	1	2	2
MAINTENANCE TECHNICIAN	5	5	4	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	2	2	2
FACILITIES MAINT. COORDINATOR	0	0	1	1
RECEPTIONIST	1	0	0	0
TOTAL SERVICE CENTER	2	2	3	3
43800 ENGINEERING				
ENGINEERING DIRECTOR	1	1	1	1
ENGINEER	1	1	1	2
ENGINEERING TECHNICIAN I & II	2	2	2	2
CITY ENGINEER	3	3	3	3
TOTAL ENGINEERING	7	7	7	8
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	1	1	1	1
GROUPS SPECIALIST I & II	3	3	3	3
MAINTENANCE TECHNICIAN	12	12	12	12
TOTAL PARKS AND RECREATION	19	19	19	19
44800 PUBLIC LIBRARY				
LIBRARY DIRECTOR	1	1	1	1
ASSISTANT LIBRARY DIRECTOR	1	1	1	0
ADMINISTRATOR	0	0	0	2
CIRCULATION SUPERVISOR	1	1	1	0
ADMIN. SERVICES COORDINATOR	1	1	1	1
MARKETING COORDINATOR	0	1	1	1

Full Time Positions By Department

	Budget FY2023	Budget FY2024	Budget FY2025	Budget FY2026
COMMUNITY ENGAGEMENT COORDINATOR	0	1	1	1
TECHNICAL SERVICES SUPERVISOR	0	0	1	0
LIBRARIAN I AND II	4	5	5	5
LIBRARY TECHNICIAN I, II & III	4	3	2	2
TOTAL PUBLIC LIBRARY	12	14	14	13
GENERAL FUND				
TOTAL NO. OF FULL-TIME POSITIONS	256	270	272	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	2	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	1	2
EQUIPMENT OPERATOR I, II & III	3	3	3	3
UTILITY SERVICE TECHNICIAN	3	4	4	4
UTILITY BILLING SPECIALIST	0	0	1	0
MAINTENANCE TECHNICIAN	9	8	8	8
TOTAL WATER AND SEWER	26	26	27	27
91100 EMERGENCY COMMUNICATIONS DISTRICT				
PUBLIC SAFETY DISPATCHER I & II	12	12	12	12
TOTAL EMERGENCY COMMUNICATIONS DISTRICT	12	12	12	12
ALL FUNDS				
TOTAL NO. OF FULL-TIME POSITIONS	294	308	311	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 2026 Classification and Pay Plan

General Employees

Pay Range (non-exempt/exempt)	Minimum	Mid-point	Maximum
Group A-GE (ne)	\$34,445	\$43,056	\$51,667
Community Relations Specialist*			
* Base pay only (commission-based salary structure)			
Group B-GE (ne)	\$38,584	\$48,235	\$57,886
Library Technician I			
Receptionist			
Group C-GE (ne)	\$43,243	\$54,059	\$64,875
Library Technician II			
Group D-GE (ne)	\$48,422	\$60,528	\$72,634
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)	\$54,226	\$67,787	\$81,349
Accounting Clerk II			
Administrative Services Coordinator			
Librarian I			
Library Community Engagement Coordinator			
Library Marketing Coordinator			
Media Specialist			
Municipal Codes Officer II			
Police Records Clerk II			
Vehicle Services Technician II			
Group F-GE (ne)	\$60,757	\$75,941	\$91,146
Building Inspector I			
Engineering Technician I			
GIS Specialist I			
Human Resources/Payroll Specialist I			
Librarian II			
Utility Billing Specialist			
Group G-GE (ne)	\$68,016	\$85,030	\$102,024
Accountant			
Building Inspector II			
Circulation Systems Administrator			
Engineering Technician II			
GIS Specialist II			
Human Resources Generalist			
Human Resources Specialist II			
Planner I			

FY 2026 Classification and Pay Plan

General Employees

Pay Range (non-exempt/exempt)	Minimum	Mid-point	Maximum
Technical Services Administrator			
Group H-GE (ne)	\$76,211	\$95,264	\$114,317
Building Plans Examiner			
City Recorder			
Data Analyst			
Fire Apparatus Maintenance Technician			
Planner II			
Senior Accountant			
Group I-GE (e)	\$85,355	\$106,694	\$128,032
Chief Building Official			
City Planner			
Computer/Network Technician (ne)			
Engineer (ne)			
Group J-GE (e)	\$95,597	\$119,497	\$143,396
Community Relations Director			
GIS Coordinator			
Senior City Planner			
Systems Administrator			
Group K-GE (e)	\$107,069	\$133,836	\$160,604
City Engineer			
Library Director			
Group L-GE (e)	\$119,917	\$149,897	\$179,876
Assistant Finance Director			
Assistant Technology Director			
Planning and Codes Director			
Group M-GE (e)	\$134,308	\$167,884	\$201,461
Engineering Director			
Human Resources Director			
Technology Director			
Group N-GE (e)	\$150,424	\$188,031	\$225,637
Finance Director			
Group O-GE (e)	\$168,475	\$210,594	\$252,713
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 2026 Classification and Pay Plan

Sworn Public Safety - Fire

Pay Range (non-exempt/exempt)	Minimum	Mid-point	Maximum
Group A-FD Sworn (ne) Firefighter-Recruit	55,526	68,306	NA
Group B-FD Sworn (ne) Firefighter	59,993	73,786	86,980
Group C-FD Sworn (ne) Fire Engineer/Driver	64,480	79,308	93,494
Group D-FD Sworn (ne) Fire Lieutenant	79,163	97,361	114,795
Group E-FD Sworn (ne) Fire Battalion Chief	88,655	109,025	128,547
Group F-FD Sworn (e) Division Chief-Fire Training Officer Division Chief-Fire Marshal	99,320	122,158	144,019
Group G-FD Sworn (e)	111,238	136,822	161,304
Group H-FD Sworn (e) Deputy Fire Chief	124,571	153,213	180,627
Group I-FD Sworn (e) Fire Chief	139,506	171,600	202,280

FY 2026 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	62,379	76,731	NA
Group B-PD Sworn (ne) Police Officer	67,059	82,493	97,240
Group C-PD Sworn (ne) Police Sergeant Police Detective	78,416	96,450	113,714
Group D-PD Sworn (ne) Police Lieutenant	87,797	107,994	127,296
Group E-PD Sworn (e) Police Captain	98,384	121,014	142,667
Group F-PD Sworn (e)	110,157	135,491	159,723
Group G-PD Sworn (e) Assistant Police Chief	123,386	151,757	178,901
Group H-PD Sworn (e) Police Chief	138,195	169,978	200,387

FY 2026 Classification and Pay Plan

Emergency Communications District

Pay Range (non-exempt/exempt)	Minimum	Mid-point	Maximum
Group A-ECD (ne) Public Safety Dispatcher I	50,274	62,837	75,421
Group B-ECD-C (ne) Public Safety Dispatcher II	56,326	70,408	84,490
Group B-ECD-NC (ne)* Public Safety Dispatcher II	56,326	72,530	88,712
Group C-ECD (e) ECD Supervisor	88,650	110,822	132,974

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

FY 2026 Classification and Pay Plan

Service Center

Pay Range (non-exempt/exempt)	Minimum	Mid-point	Maximum
Group A - SC (ne)	41,267	51,584	61,901
Maintenance Technician			
Parks Worker (PT)			
Group B - SC (ne)	46,238	57,803	69,368
Equipment Operator I			
Senior Maintenance Technician			
Utility Service Technician			
Group C - SC (ne)	51,792	64,750	77,688
Equipment Operator II			
Grounds Specialist I			
Water Services Senior Maintenance Technician			
Group D - SC (ne)	57,970	72,467	86,965
Equipment Operator III			
Grounds Specialist II			
Pump Station Technician			
Sewer Rehabilitation Technician			
Traffic Operations Technician			
Utilities Programs Coordinator			
Group E - SC (ne)	64,958	81,203	97,448
Field Supervisor			
Utility Inspector I			
Group F - SC (ne)	72,738	90,917	109,117
Utility Inspector II			
Utility Field Supervisor			
Group G - SC (ne)	79,165	98,966	118,747
Facilities Maintenance Coordinator			
Parks Maintenance Coordinator			
Recreation Services Coordinator			
Traffic Operations Coordinator			
Group H - SC (e)	86,965	108,701	130,458
Construction Services Superintendent			
Operations Superintendent			
Group I - SC (e)	107,031	133,789	160,547
Assistant Water Services Director			
Parks and Recreation Director			
Group J - SC (e)	119,854	149,817	179,780
Public Works Director			
Water Services Director			

ORDINANCE 2025-01**AN APPROPRIATION ORDINANCE FOR THE CITY OF BRENTWOOD, TENNESSEE FOR THE FISCAL YEAR BEGINNING JULY 1, 2025, AND ENDING JUNE 30, 2026****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, 2025, and ending June 30, 2026, to wit:

GENERAL FUND

	FY 2023 24 ACTUAL	FY 2024 25 BUDGET	FY 2025 26 BUDGET
Estimated Beginning Fund Balance			\$ 61,538,297
Revenues and Other Sources:			
Local Taxes	\$ 55,339,910	\$ 45,423,000	\$ 47,548,000
Licenses and Permits	1,157,666	866,900	911,900
Intergovernmental	7,224,777	6,080,450	6,483,450
Fines, Forfeitures and Penalties	141,170	105,050	135,050
Charges for Services	1,089,036	1,028,250	1,098,000
Other Revenues	4,060,010	1,126,000	1,126,000
Total Revenues and Other Sources	\$ 69,012,569	\$ 54,629,650	\$ 57,302,400
Total Funds Available			\$ 118,840,697

Note: FY 2023-24 and 2024-25 columns are shown for informational purposes only.

GENERAL FUND

	FY 2023 24 ACTUAL	FY 2024 25 BUDGET	FY 2025 26 BUDGET
Expenditures and Other Uses:			
CITY COMMISSION	\$ 214,521	\$ 229,455	\$ 230,656
COURT	42,355	45,100	48,100
CITY MANAGER	565,288	581,860	613,694
ELECTIONS	0	55,000	0
FINANCE	1,338,820	1,458,750	1,854,085
CITY RECORDER	186,142	194,800	204,668
LEGAL	316,319	373,245	409,784
TECHNOLOGY	2,746,988	3,038,040	3,523,719
GIS	418,661	486,860	471,643
HUMAN RESOURCES	700,001	827,825	833,675
COMMUNITY RELATIONS	412,692	459,475	493,029
PLANNING	598,736	726,235	749,439
CODES	932,450	1,111,445	1,160,861
MUNICIPAL CENTER	0	545,435	552,650
INSURANCE OTHER BENEFITS	1,063,545	1,110,650	1,174,322
POLICE	10,858,077	11,917,295	12,380,259
POLICE HEADQUARTERS	592,109	581,605	658,970
FIRE AND RESCUE	11,524,040	12,190,920	12,446,803
BRENTWOOD SAFETY CENTER EAST	92,160	107,485	111,730
PUBLIC WORKS	4,292,926	4,536,295	4,628,237
STORM DRAINAGE	44,427	51,500	3,000
STREET LIGHTING	189,328	216,965	224,350
TRAFFIC SIGNALIZATION	482,799	520,325	513,638
SERVICE CENTER	434,065	600,380	633,727
ENGINEERING	994,208	1,220,560	1,403,864
PUBLIC HEALTH	118,230	123,500	128,810
PARKS AND RECREATION	3,026,347	3,216,890	3,364,758
PUBLIC LIBRARY	3,253,814	3,331,515	3,581,887
EDUCATION	237,015	244,400	244,400
ECONOMIC DEVELOPMENT	10,000	20,000	20,000
HISTORIC SITES COOL SPRINGS	56,412	66,775	71,540
HISTORIC SITES RAVENSWOOD	153,864	154,790	159,206
HISTORIC SITES BOILING SPRING ACADEMY	0	1,000	1,000
OPERATING TFER TO FACILITIES MAINTENANCE FUND	850,000	495,000	570,000
OPERATING TRANSFER TO CAPITAL PROJECTS FUND	13,070,000	0	0
OPERATING TRANSFER TO DEBT SERVICE FUND	3,195,000	3,195,000	3,195,000
OPERATING TRANSFER TO ECD FUND	533,000	533,000	533,000
OPERATING TRANSFER TO EQUIPMENT REPLACEMENT FUND	1,000,000	0	0
OPERATING TRANSFER TO MUNICIPAL CENTER FUND	740,000	0	0
OPERATING TRANSFER TO POST EMPLOYMENT BENEFIT FUND	25,000	50,000	50,000

GENERAL FUND

	FY 2023 24 ACTUAL	FY 2024 25 BUDGET	FY 2025 26 BUDGET
Total Expenditures and Other Uses	\$ 65,796,313	\$ 54,619,375	\$ 57,244,504
Fund Balance/Surplus Transfers - Capital Projects, Equipment and Insurance Funds	\$ 14,570,000	\$ -	\$ -
Estimated Ending Fund Balance			\$ 61,596,193

Note: FY 2023-24 and 2024-25 columns are shown for informational purposes only.

EQUIPMENT REPLACEMENT FUND

	FY 2023 24 ACTUAL	FY 2024 25 BUDGET	FY 2025 26 BUDGET
Estimated Beginning Fund Balance			\$ 15,146,662.10
Revenues and Other Sources:			
Other Financing Sources-Transfers In	\$ 3,347,000.00	\$ 2,573,000.00	\$ 2,662,000.00
Other Revenues	745,253	350,000	350,000
Total Revenues and Other Sources	\$ 4,092,253.00	\$ 2,923,000.00	\$ 3,012,000.00
Total Funds Available			\$ 18,158,662.10
Expenditures and Other Uses:			
Operating Expenditures	\$ 283,651.00	\$ 669,000.00	\$ 364,000.00
Capital Outlay	\$ 1,163,508.00	\$ 1,341,000.00	\$ 2,722,000.00
Total Expenditures and Other Uses	\$ 1,447,159.00	\$ 2,010,000.00	\$ 3,086,000.00
Estimated Ending Fund Balance			\$ 15,072,662.10

FACILITIES MAINTENANCE FUND

	FY 2023 24 ACTUAL	FY 2024 25 BUDGET	FY 2025 26 BUDGET
Estimated Beginning Fund Balance			\$ 3,841,610.65
Revenues and Other Sources:			
Other Financing Sources-Transfers In	\$ 2,350,000.00	\$ 495,000.00	\$ 570,000.00
Other Revenues	134,118	100,000	100,000
Total Revenues and Other Sources	\$ 2,484,118.00	\$ 595,000.00	\$ 670,000.00
Total Funds Available			\$ 4,511,610.65
Expenditures and Other Uses:			
FIRE AND RESCUE	\$ 28,212.00	\$ 45,000.00	\$ 65,000.00
HISTORIC SITES COOL SPRINGS		15,000	95,000
HISTORIC SITES RAVENSWOOD	87,831	130,000	125,000
MUNICIPAL CENTER		100,000	170,000
PARKS AND RECREATION	133,389	645,000	378,000
POLICE HEADQUARTERS			75,000
PUBLIC LIBRARY	30,000	630,000	215,000
PUBLIC WORKS		50,000	50,000
SERVICE CENTER	107,346	285,000	140,000
Total Expenditures and Other Uses	\$ 386,778.00	\$ 1,900,000.00	\$ 1,313,000.00
Estimated Ending Fund Balance			\$ 3,198,610.65

Note: FY 2023-24 and 2024-25 columns are shown for informational purposes only.

STATE STREET AID FUND

	FY 2023 24 ACTUAL	FY 2024 25 BUDGET	FY 2025 26 BUDGET
Estimated Beginning Fund Balance			\$ 2,900,493.56
Revenues and Other Sources:			
Intergovernmental	\$ 1,586,817.00	\$ 1,600,000.00	\$ 1,550,000.00
Other Revenues	\$ 198,184.00	\$ 120,000.00	\$ 120,000.00
Total Revenues and Other Sources	\$ 1,785,001.00	\$ 1,720,000.00	\$ 1,670,000.00
Total Funds Available			\$ 4,570,493.56
Expenditures and Other Uses:			
Operating Expenditures	\$ 1,925,576.00	\$ 2,000,000.00	\$ 1,900,000.00
Total Expenditures and Other Uses	\$ 1,925,576.00	\$ 2,000,000.00	\$ 1,900,000.00
Estimated Ending Fund Balance			\$ 2,670,493.56

PUBLIC WORKS PROJECT FUND

	FY 2023 24 ACTUAL	FY 2024 25 BUDGET	FY 2025 26 BUDGET
Estimated Beginning Fund Balance			\$ 2,614,723.25
Revenues and Other Sources:			
Licenses and Permits	\$ 1,124,291.00	\$ 625,000.00	\$ 625,000.00
Other Revenues	123,538	50,000	50,000
Total Revenues and Other Sources	\$ 1,247,829.00	\$ 675,000.00	\$ 675,000.00
Total Funds Available			\$ 3,289,723.25
Expenditures and Other Uses:			
Operating Expenditures	\$ -	\$ 1,000,000.00	\$ 500,000.00
Total Expenditures and Other Uses	\$ -	\$ 1,000,000.00	\$ 500,000.00
Estimated Ending Fund Balance			\$ 2,789,723.25

DRUG FUND

	FY 2023 24 ACTUAL	FY 2024 25 BUDGET	FY 2025 26 BUDGET
Estimated Beginning Fund Balance			\$ 519,145.61
Revenues and Other Sources:			
Fines, Forfeitures and Penalties	\$ 18,440.00	\$ 10,000.00	\$ 10,000.00
Other Revenues	25,922	10,000	10,000
Total Revenues and Other Sources	\$ 44,362.00	\$ 20,000.00	\$ 20,000.00
Total Funds Available			\$ 539,145.61
Expenditures and Other Uses:			
Operating Expenditures	\$ 15,880.00	\$ 20,000.00	\$ 20,000.00
Total Expenditures and Other Uses	\$ 15,880.00	\$ 20,000.00	\$ 20,000.00
Estimated Ending Fund Balance			\$ 519,145.61

E CITATION FUND

	FY 2023 24 ACTUAL	FY 2024 25 BUDGET	FY 2025 26 BUDGET
Estimated Beginning Fund Balance			\$ 6,209.68
Revenues and Other Sources:			
Fines, Forfeitures and Penalties	\$ 2,412.00	\$ 1,200.00	\$ -
Total Revenues and Other Sources	\$ 2,412.00	\$ 1,200.00	\$ -
Total Funds Available			\$ 6,209.68
Estimated Ending Fund Balance			\$ 6,209.68

Note: FY 2023-24 and 2024-25 columns are shown for informational purposes only.

ADEQUATE FACILITIES TAX FUND

	FY 2023 24 ACTUAL	FY 2024 25 BUDGET	FY 2025 26 BUDGET
Estimated Beginning Fund Balance			\$ 1,159,857.33
Revenues and Other Sources:			
Intergovernmental	\$ 450,786.00	\$ 400,000.00	\$ 400,000.00
Other Revenues	22,597	15,000	15,000
Total Revenues and Other Sources	\$ 473,383.00	\$ 415,000.00	\$ 415,000.00
Total Funds Available			\$ 1,574,857.33
Expenditures and Other Uses:			
Operating Expenditures	\$ 1,000,000.00	\$ -	\$ -
Total Expenditures and Other Uses	\$ 1,000,000.00	\$ -	\$ -
Estimated Ending Fund Balance			\$ 1,574,857.33

POST EMPLOYMENT BENEFITS FUND

	FY 2023 24 ACTUAL	FY 2024 25 BUDGET	FY 2025 26 BUDGET
Estimated Beginning Fund Balance:			\$ 756,178.70
Revenues and Other Sources:			
Other Financing Sources-Transfers In	\$ 25,000.00	\$ 50,000.00	\$ 50,000.00
Other Revenues	15,795	15,000	15,000
Total Revenues and Other Sources	\$ 40,795.00	\$ 65,000.00	\$ 65,000.00
Total Funds Available			\$ 821,178.70
Expenditures and Other Uses:			
Operating Expenditures	\$ 118,720.00	\$ -	\$ -
Total Expenditures and Other Uses	\$ 118,720.00	\$ -	\$ -
Estimated Ending Fund Balance			\$ 821,178.70

Note: FY 2023-24 and 2024-25 columns are shown for informational purposes only.

FUEL FUND

	FY 2023 24 ACTUAL	FY 2024 25 BUDGET	FY 2025 26 BUDGET
Estimated Beginning Fund Balance:			\$ 398,513.92
Revenues and Other Sources:			
Other Financing Sources-Transfers In	\$ 376,663.00	\$ 444,100.00	\$ 451,100.00
Other Revenues	17,480	15,000	15,000
Total Revenues and Other Sources	\$ 394,143.00	\$ 459,100.00	\$ 466,100.00
Total Funds Available			\$ 864,613.92
Expenditures and Other Uses:			
Operating Expenditures	\$ 518,485.00	\$ 550,000.00	\$ 480,000.00
Total Expenditures and Other Uses	\$ 518,485.00	\$ 550,000.00	\$ 480,000.00
Estimated Ending Fund Balance			\$ 384,613.92

INSURANCE FUND

	FY 2023 24 ACTUAL	FY 2024 25 BUDGET	FY 2025 26 BUDGET
Estimated Beginning Fund Balance:			\$ 3,659,539.65
Revenues and Other Sources:			
Other Financing Sources-Transfers In-Health Insurance	\$ 4,139,690.00	\$ 4,207,120.00	\$ 4,207,120.00
Other Financing Sources-Transfers In-Workers Compensation	357,660	414,500	414,500
Other Revenues-Health Insurance	593,119	550,000	550,000
Total Revenues and Other Sources	\$ 5,090,469.00	\$ 5,171,620.00	\$ 5,171,620.00
Total Funds Available			\$ 8,831,159.65
Expenditures and Other Uses:			
Personnel Services	\$ 4,679,642.00	\$ 5,436,400.00	\$ 5,366,400.00
Operating Expenditures	284,134	325,000	325,000
Total Expenditures and Other Uses	\$ 4,963,776.00	\$ 5,761,400.00	\$ 5,691,400.00
Estimated Ending Fund Balance			\$ 3,139,759.65

Note: FY 2023-24 and 2024-25 columns are shown for informational purposes only.

DEBT SERVICE FUND

	FY 2023 24 ACTUAL	FY 2024 25 BUDGET	FY 2025 26 BUDGET
Estimated Beginning Fund Balance			\$ 4,818,910.25
Other Financing Sources-Transfers In	\$ 3,195,000.00	\$ 3,195,000.00	\$ 3,195,000.00
Other Revenues	\$ 256,163.00	\$ 200,000.00	\$ 200,000.00
Total Revenues and Other Sources	\$ 3,451,163.00	\$ 3,395,000.00	\$ 3,395,000.00
Total Funds Available			\$ 8,213,910.25
DEBT SERVICE	\$ 2,846,526.00	\$ 2,915,340.00	\$ 3,178,890.00
Total Expenditures and Other Uses	\$ 2,846,526.00	\$ 2,915,340.00	\$ 3,178,890.00
Estimated Ending Fund Balance			\$ 5,035,020.25

CAPITAL PROJECTS FUND

	FY 2023 24 ACTUAL	FY 2024 25 BUDGET	FY 2025 26 BUDGET
Revenues And Other Sources:			
Intergovernmental	\$ 1,499,077.00	\$ 5,510,000.00	\$ 1,885,000.00
Other (Private Sources)	511,479	-	490,000
Other Financing Sources-Bond Proceeds	-	-	5,000,000
Other Financing Sources-Transfers In	18,570,000	1,000,000	500,000
Other Revenues	2,110,921	1,250,000	1,250,000
Total Revenues and Other Sources	\$ 22,691,477.00	\$ 7,760,000.00	\$ 9,125,000.00
GENERAL FACILITIES AND EQUIPMENT	1,396,362	6,950,000	2,860,000
PARKS AND RECREATION	695,740	5,190,000	12,470,000
STORM DRAINAGE	760,357	950,000	725,000
TECHNOLOGY - Capital	333,352	550,000	655,000
TRANSFERS (311)	71,932	-	-
TRANSPORTATION	3,510,125	13,510,000	19,620,000
Total Project Appropriations and Other Uses	\$ 6,767,868.00	\$ 27,150,000.00	\$36,330,000.00

* 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 2023-24 and 2024-25 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, 2025 and ending June 30, 2026, to wit:

EMERGENCY COMMUNICATIONS DISTRICT

	FY 2023 24 ACTUAL	FY 2024 25 BUDGET	FY 2025 26 BUDGET
Estimated Beginning Net Position			\$ 2,178,160.00
Revenues and Other Sources:			
Other Revenues	\$ 161,379.00	\$ 100,000.00	\$ 125,000.00
TECB Funding	1,428,333	1,253,380	1,408,776
Transfers In	604,932	533,000	533,000
Total Revenues and Other Sources	\$ 2,194,644.00	\$ 1,886,380.00	\$ 2,066,776.00
Total Funds Available			\$ 4,244,936.00
Expenses and Other Uses:			
Personnel Services	\$ 1,021,876.00	\$ 1,283,585.00	\$ 1,333,885.00
Operating Expenditures	342,303	461,105	448,270
Interest Expense	705	-	450
Depreciation	139,712	140,000	140,000
Total Expenses and Other Uses	\$ 1,504,596.00	\$ 1,884,690.00	\$ 1,922,605.00
Estimated Ending Net Position			\$ 2,322,331.00

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 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..

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

Operating Revenues	\$22,814,270
Operating Expenses	\$22,037,294

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	05/27/25	PLANNING COMMISSION	n/a
	2nd reading	06/23/25	NOTICE OF PASSAGE	
PUBLIC HEARING	Notice published in:	The Williamson Herald	Notice published in:	n/a
	Date of publication:	04/24/25	Date of publication:	
	Date of hearing:	05/27/25; 06/09/25; 06/23/25	EFFECTIVE DATE	06/23/25

_____ Mayor	_____ Recorder	_____ Holly Earls
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Approved as to form:

_____ City Attorney	_____ Kristen L. Corn
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ORDINANCE 2025-02

AN ORDINANCE OF THE CITY OF BRENTWOOD, TENNESSEE TO ESTABLISH THE TAX LEVY FOR THE FISCAL YEAR BEGINNING JULY 1, 2025 AND ENDING JUNE 30, 2026

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, 2025 and ending June 30, 2026, 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 2025-01.

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	5/27/2025	PLANNING COMMISSION	n/a
	2nd reading	6/23/2025	NOTICE OF PASSAGE	
PUBLIC HEARING			Notice published in:	n/a
			Date of publication:	
	Notice published in:	The Williamson Herald		
	Date of publication:	4/24/2025		
		05/27/25; 06/09/25;		
	Date of hearing:	06/23/25	EFFECTIVE DATE	06/23/25

_____ Mayor	_____ Recorder	_____ Holly Earls
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Approved as to form:

_____ City Attorney	_____ Kristen L. Corn
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RESOLUTION 2025-01**A RESOLUTION TO ADOPT A CAPITAL IMPROVEMENTS PROGRAM FOR THE CITY OF BRENTWOOD FOR THE FISCAL YEARS 2026-2030**

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 2026-2030, is hereby adopted as a guideline for Brentwood city government.

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

MAYOR

ADOPTED:

06/23/2025

Approved as to form:

RECORDER

Holly Earls

CITY ATTORNEY

Kristen L. Corn

RESOLUTION 2025-02

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 2025-2026 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 2025-2026 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:	06/23/2025	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 2025)	35,448
Total assessed value \$ in City - (Tax Year 2023)	4,563,279,992
Area of City in square miles	42 square miles

Roads And Streets

Asphalt pavement (100.00%)	564 miles
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City Employees (Full Time)

City Manager's Office	2
Water and Sewer	27
Public Works, Traffic Signalization & Engineering	32
Administration	32
Police (includes ECD employees)	90
Planning and Codes	14
Parks and Recreation	19
Library	13
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 2024-2025 Budgeted)	80
Number of pumpers, and ladder trucks	10
Other vehicles	16
Number of fire hydrants	2,800

Police Protection

Number of stations	1
Number of sworn personnel (Fiscal Year 2024-2025 Budgeted)	65
Number of vehicles - all radio equipped cars	78

Public Library

Brentwood Library	499,176 volumes (includes both physical and electronic items)
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Building Permits

Fiscal Year	Valuation
2024	\$ 335,920,653
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

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)	601
Edmondson Elementary School (K-5)	615
Jordan Elementary (EC, PK-5)	607
Kenrose Elementary School (K-5)	709
Lipscomb Elementary School (K-5)	555
Scales Elementary School (K-5)	677
Sunset Elementary School (K-5)	587
Brentwood Middle School (6-8)	1,122
Sunset Middle School (6-8)	742
Woodland Middle School (6-8)	958
Brentwood High School (9-12)	1,600
Ravenwood High School (9-12)	1,946
Total Students	10,719

Other Educational Facilities:

Brentwood Academy (6-12, private)	766
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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	10,120	\$ 12,708,334
Sewer	11,922	\$ 8,476,820

WATER RATES

Residential, institutional, retail, and certain other commercial customers:	Inside	Outside
First 2,000 gallons	\$ 13.96	\$ 14.66 (minimum bill)
Next 8,000 gallons	\$ 4.90	\$ 5.15 per 1,000 gallons
Thereafter	\$ 7.11	\$ 7.47 per 1,000 gallons
Water surcharge for all Brentwood water customers	\$ 1.38	\$ 1.38 per 1,000 gallons

Commercial office customers:	Inside	Outside
Gallons equivalent to total square footage of building space	Minimum bill varies per industry - approximately \$.00698 per square foot	
Usage exceeding one gallon of water per square foot up to 10,000 gallons total usage	\$ 4.90	\$ 5.15 per 1,000 gallons
Thereafter	\$ 7.11	\$ 7.47 per 1,000 gallons
Water surcharge for all Brentwood water customers	\$ 1.38	\$ 1.38 per 1,000 gallons

SEWER RATES

Residential, schools, churches, governmental(Class A & E):	Inside	Outside
First 2,000 gallons	\$ 17.48	\$ 18.35 (minimum bill)
Next 8,000 gallons	\$ 6.13	\$ 6.44 per 1,000 gallons
Thereafter	\$ 7.00	\$ 7.35 per 1,000 gallons
Wastewater surcharge for all Brentwood sewer customers	\$ 1.34	\$ 1.41 per 1,000 gallons

Retail, hotel, multiple dwelling retirement/assisted care (Class B & C):	Inside	Outside
First 2,000 gallons	\$ 21.82	\$ 22.91 (minimum bill)
Next 8,000 gallons	\$ 7.66	\$ 8.04 per 1,000 gallons
Thereafter	\$ 8.73	\$ 9.17 per 1,000 gallons
Wastewater surcharge for all Brentwood sewer customers	\$ 1.34	\$ 1.41 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 \$.010910 per square foot	
Usage exceeding one gallon of water per square foot up to 10,000 gallons total usage	\$ 7.66	\$ 8.04 per 1,000 gallons
Thereafter	\$ 8.73	\$ 9.17 per 1,000 gallons
Wastewater surcharge for all Brentwood sewer customers	\$ 1.34	\$ 1.41 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	238.37
Storage capacity in gallons	14,026,000
Percent of water loss	16.6% not adjusted

SEWER COLLECTION SYSTEM

Sanitary sewer mains	308.31
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INSURANCE COVERAGE

Insured Risks	Amount of Coverage
Workers' compensation	\$1,000,000
General liability:	
Other than automobiles and trucks	\$300,000/\$700,000/\$100,000
Automobiles and trucks	\$300,000/\$700,000/\$100,000
Fire and extended coverage:	
Buildings	\$170,109,912
Equipment & Data Processing	\$11,126,486
Personal property	\$9,481,295
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.

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