



City of Murfreesboro
Annual Budget for FY 2020-2021

ABOUT THE COVER

The FY21 Budget cover showcases the colorful landscaping on Civic Plaza outside of City Hall. This site along with many other City properties, including right-of-way is maintained and kept beautiful by the Street Department.

The Street Division of the Engineering Department split to become its own department in FY20 as part of the Public Works Division. In addition, the Urban Environmental Department merged into the Street Department to better align staffing and synergies of the two units with regards to right-of-way maintenance and street repairs. This merger highlights the benefits of continuous process improvement. By combining strengths of both departments, the City has developed a unified approach to the City's maintenance and beautification standards.



**Fiscal Year 2020-2021
Proposed Operating Budget**

City Council

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BUDGET MESSAGE

May 15, 2020

To: The Honorable Mayor, City Council and
Citizens of the City of Murfreesboro

Re: City Budget for Fiscal Year 2021

The recommended budget for FY21 reflects the City's continued commitment to provide excellent customer service in a cost-effective manner. The following priorities that Council established last summer guided the formulation of this year's Budget:

- Responsible budgeting
- Improve economic development
- Expand infrastructure
- Establish strong City brand
- Maintain public safety

The City's Budget serves as a planning document and a guide for on-going management decisions. It also provides the baseline for financial reporting and measurement. With the participation of citizens, City Council, and staff, the Budget defines the City's financial future next fiscal year by setting objectives and directing the use of resources to achieve those objectives.

The budget development process changed last year to adopt an increased long-term perspective. That perspective enhances the planning aspect of the budget process and allows Council to better communicate its desired long-term level of service and infrastructure development.

Notwithstanding this perspective, during the last quarter of FY20 the nation undertook an unprecedented response to a novel coronavirus pandemic. This response severely limited the activities of people and businesses within the City. As a result, developing the FY21 budget required an emphasis on the near-term and economic recovery. In short, the

pandemic's impact on the FY21 budget was substantial and challenging. This resulted in a very conservative approach to expenditures as adopted to close out FY20 and an equally conservative approach was taken in projecting revenues and expenses for FY21.

The City's economic fundamentals and financial strength remains positively strong. An austere budgeting approach assures that fact holds true through the recovery period.

The recommended budget for FY21 totals \$644 million. The General Fund budget is \$183.1 million; Murfreesboro City Schools, \$90.75 million; Water Resources Department, \$55.5 million; and Electric Department \$195 million. The latter three budgets are presented separately to Council.

Consistent with the current economic conditions, the General Fund FY21 budget reflects an overall 6% decrease in revenues compared to last fiscal year's approved budget, as a result of measures imposed to address the pandemic. Correspondingly, a 4% decrease in expenses is budgeted for FY21. (Note: The correlation between revenue and expenses is not direct due to the timing of state roadway funding.)

As required each year, the FY21 budget is balanced. In FY20, City Council took prudent steps in maintaining a strong financial condition for the City by implementing a property tax increase. The budget presented for FY21 does not impose any tax or substantial fee increases. Instead, Fund Balance reserves are used to balance the budget while weathering the current economic situation.

It is certain that most significant reductions in revenue will occur the first half of the fiscal year. While recovery is expected in the second half of the year, there is uncertainty as to the extent of the recovery and the various factors that will weigh upon the length and degree of that recovery.

As a customer service organization, the City's largest expense line item remains employee compensation. The City's administrative staff was restructured in FY19 and FY20 to recognize service benefits and expense reductions in many areas. The FY21 budget, therefore, reflects increased departmental synergy and only essential expenditures consistent with Council's stated goals.

Additionally, in response to the economic situation, a general hiring freeze was implemented in March 2020 and only essential positions have and will be filled. The FY21 Budget recommends a freeze on compensation and benefits. Last year Council approve market-based compensation policies. Given the current economic conditions, those policies allow the City to address the current conditions while maintaining a well-trained, motivated workforce and managing the associated costs. It is anticipated that a review of the economic situation will be provided in the September-October timeframe to determine if adjustments are possible at that time.

With respect to the Community Investment Program (CIP), in FY21 the General Fund transfer to Debt Service Fund will decrease by \$3.4 million due to the timing of debt payoff. Moreover, Council's decision to refinance the City's variable rate debt will further reduce the City's debt funding. Although Council approved CIP projects for FY20 just before the pandemic's economic impact, staff has been cautious in developing the funding plan. Under the circumstances, it appears prudent for the City to avoid any new debt for FY20. This effectively pushes many projects to FY21. While staff has worked hard to align CIP consideration with the Budget, it is best to defer CIP discussion until the September timeframe and allow the economic picture to more fully develop.

In closing, I recognize the efforts of the City's Budget and Finance staff in preparing the next fiscal year's budget under extraordinary circumstances. A budget the size and complexity of the City's is not an easy undertaking regardless of the economic environment, and the current uncertainty only magnifies the effort required.

As is our practice, during the fiscal year, revenues will be closely monitored, and expenses carefully managed to ensure the City's continued fiscal strength. Staff will provide key financial information to Council on a regular basis. And, Council established priorities will guide our operational decisions, planning, and recommendations to Council.

Respectfully submitted,

Craig D. Tindall
City Manager

Budget Summary

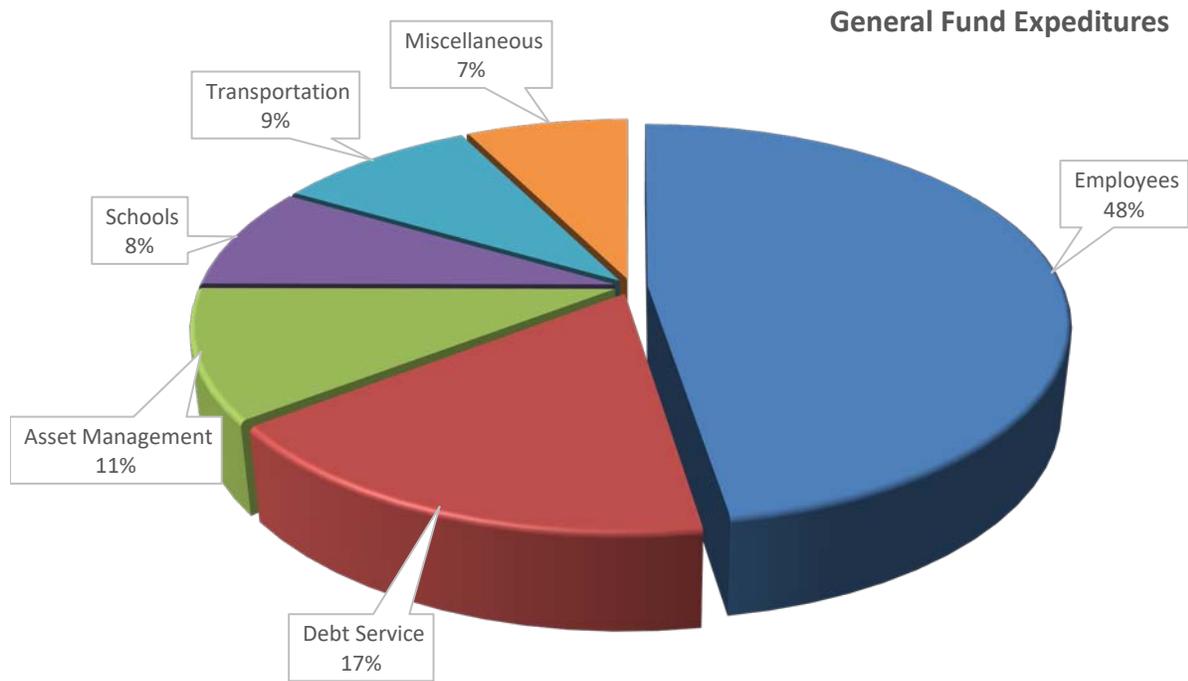
Financial Overview

- The City's total budgeted amount for FY21 is \$644 million, including proprietary funds and internal transfers and the City's General Fund budget is \$183.1 million, which is a 4% reduction from the previous fiscal year
- Total revenues projected to be 6% less than the previous fiscal year; however, the FY21 Budget is balanced by minimizing increases in expenses and utilizing approximately \$5.4 million of Fund Balance, of which \$4.7 million is unassigned and the \$756,000 is budgeted from restricted and committed funds.
- The City's unassigned fund balance at the beginning of FY21 is projected at \$61.6 million
- Funding of \$7 million in requested budget supplemental expenditures for FY21 are deferred until the City is able to fully assess the economic uncertainty related to current coronavirus pandemic
- The proposed Budget is consistent with the City's Financial Policies, including fund balance and debt levels
- No change is recommended for the City's tax rates
- City Schools operating expenses and debt service equates to 24.2% of projected property tax revenues as compared to 23.3% in FY20
- Solid Waste Fee at \$7.50 per month per can for residential service and \$30 per month per can for commercial service allows partial recovery of the Solid Waste Department operating costs and appropriately moves the Department toward a utility operating model
- In light of the current economic conditions, the following adjustments were made to revenues and expenditures:
 - \$10.8 million (17%) reduction in projected Sales Tax revenues reduced
 - \$1.6 million (50%) reduction in projected Hotel/Motel Tax revenues
 - \$3.35 million reduction in other revenue (charges for service, business taxes, etc.)
 - \$2.5 million deferral of COLA (1.5%) and full-time pay increases (1.5-2.5%)
 - \$1.76 million deferral of debt service funding for CIP projects
 - \$1.62 million deferral of 19 Police Officer positions
 - \$670,000 use of Health Insurance Fund balance for necessary premium increase
 - \$435,000 deferral of necessary IT infrastructure
 - \$140,000 elimination of training and travel budgets

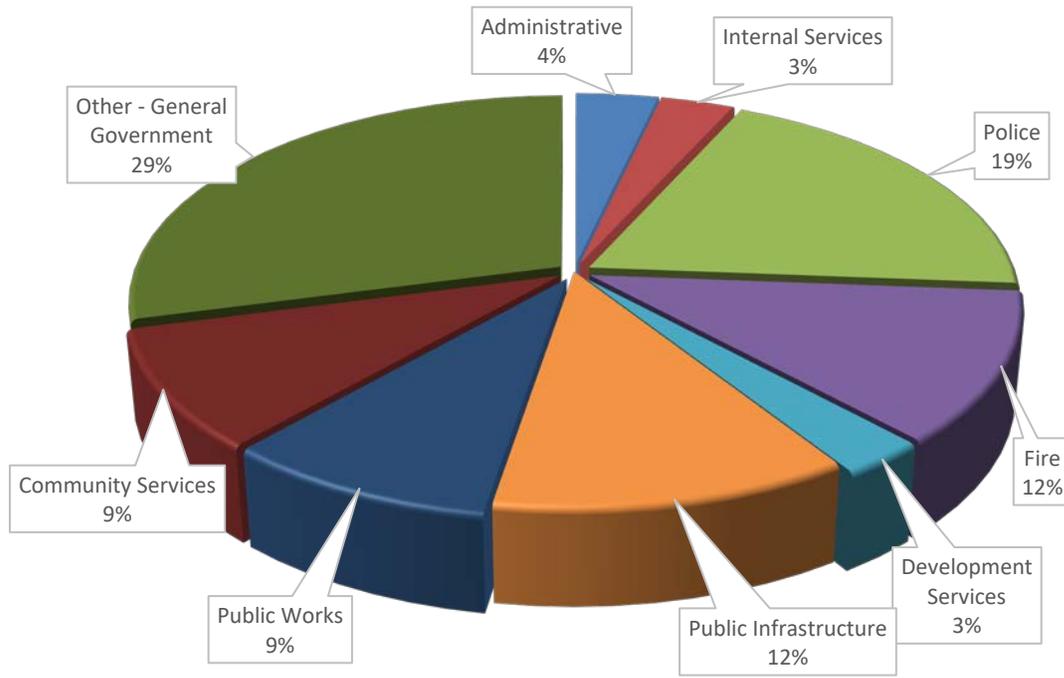
The following table illustrates a brief summary of the General Fund FY21 Proposed Budget as compared to the FY20 Budget.

BUDGET SUMMARY SCHEDULE	FY20 Budgeted	FY20 Projected	FY21 Budgeted
Revenue			
Property Tax & In-Lieu Pymts	69,585,228	69,301,452	68,701,004
Local Consumption	63,266,700	57,985,031	55,236,250
State & Federal Transfers	24,534,218	16,159,427	23,049,053
Service Charges & Fees	21,618,634	19,436,602	20,716,197
Miscellaneous	10,296,501	6,953,457	9,890,668
New Revenue	-	-	40,000
One-Time Revenue	107,500	1,885,396	-
Total Revenue	189,408,782	171,721,364	177,633,172
Expenses			
Employees	87,135,033	83,657,608	86,983,292
Debt Service	34,692,611	34,295,516	31,239,914
Asset Management	20,913,935	16,347,227	19,244,798
Schools	16,589,587	16,414,587	15,301,074
Transportation	17,685,200	9,674,968	16,721,500
Miscellaneous	14,159,765	10,855,811	13,543,149
New Expenses		-	55,900
One-Time Expenses		-	16,500
Use of Restricted Funds			(755,900)
Total Expenses	191,176,131	171,245,717	182,350,228
Unassigned Fund Balance	(1,767,349)	475,647	(4,717,056)

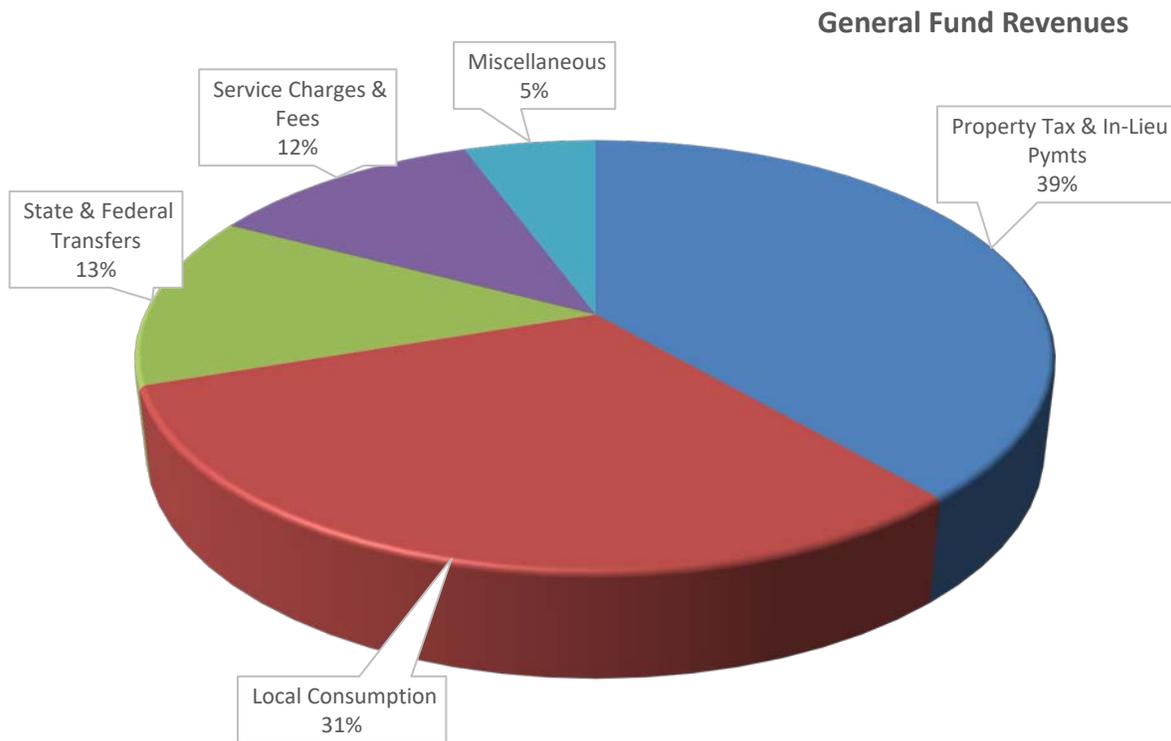
General Fund Expenditures



General Fund Expenditures by Division



General Fund Revenues



Budget Goals and Strategies

The City's budget serves as a tactical plan to direct the organization's operations during the coming year. To implement that plan effectively, budget goals provide directional guidance for decisions, both those that have an immediate impact and those that establish the basis for long-term actions. Strategies are the framework in which decisions are made and guides the approach taken to achieve the goals.

The following are budget goals and strategies for achieving those goals in FY21:

1. Maintain a strong fund balance

Strategy 1: Actively manage all expenses to maintain the General Fund Balance at a level consistent with Council's adopted Financial Policy and recognizing the City's continued rapid

population growth and infrastructure needs

Strategy 2: Use of trend analysis to assure current recommendations support decisions that preclude the General Fund Balance to fall below the Council adopted Policy

Strategy 3: Provide comprehensive five-year CIP overview to allow current Council decisions to incorporate appropriate consideration of the significant cost of capital and infrastructure projects

2. Balance revenues and expenses

Strategy 1: Constant review of expenditures to assure use of public funds is prudent and consistent with budget

objectives, including a comprehensive review with Council after the 1st Quarter of the Fiscal Year.

- Strategy 2: Assure recommendations on any borrowing for capital expenses are within the Financial Policies, and the effect of debt service is clearly reflected in budget documents
- Strategy 3: Develop and recommend viable revenue enhancements that appropriately match the term of expenditures or the lifecycle of capital assets
- Strategy 4: Clearly communicate additional funding or other financial commitments or limitations associated with grant funding
- Strategy 5: Identify, study, and recommend to Council new revenue sources that equitably address the City's required expenditures
- Strategy 6: Implement sound procurement and contracting procedures for construction services and actively manage construction projects for delivery at costs and on a schedule that provides the highest value to the public

3. Use of a long-term financial analysis to understand budget trends affected by current decisions

- Strategy 1: Utilize reasonable projections over a minimum of a five-year period when developing budget document for consideration
- Strategy 2: Keep abreast of economic conditions and projects that affect short- and long-term analysis

Strategy 3: Integrate the impact of capital expenditures into operating costs and factor the impact into all financial decisions

Strategy 4: Create economic development capacity within the City to assist with the direction of the City's growth

4. Development of enterprise funds for solid waste utility services

Strategy 1: Develop financial recommendations that properly and clearly reflect costs associated with the provision of City utility services

Strategy 2: Align utility operating expenditures and capital expenses with revenues in a manner that reduces the need for debt financing

Strategy 3: Use long-term analysis techniques to adequately set current rates for proper system maintenance and growth projections

5. Establish economic development resources within the City to elevate future job growth

Strategy 1: Identify the City's economic development assets and develop a detailed marketing plan that capitalizes on these assets

Strategy 2: Budget economic development funding to support the necessary consultants and incentive programs

Strategy 3: Continue to work with the Chamber of Commerce on large economic development opportunities and marketing of the region

Council Priorities

Council has set five priorities that shape the recommended budget. Staff will address these priorities as follows.

Priority 1: Maintain Public Safety

Public safety remains the City's top priority. The Police Department is the City's largest operating department. While a majority of the Department vacancies are frozen for FY21, filling these positions is recommended as the primary funding requirement after assessment of the current economic situation.

With respect to the Fire Department, Station 11 will open in late FY20. The construction of this station was funded in FY19 and operating costs for this new station are included in the FY21 budget. An additional 27 firefighters were hired in late FY19 to coordinate training with the opening of Station 11.

FY21 budget items that directly serve Priority 1 include:

- Completion of emergency communications call processing protocol software installation that will provide a consistent, traceable system for 9-1-1 and non-emergency call processing
- Construction of a fifth communications tower enhancing Emergency Radio Communications with Rutherford County Emergency Services
- Continue development of a 9-1-1 Call Center Partnership with the National Center for Missing and Exploited Children (NCMEC)
- Securing the Association of Public Safety Communications (APCO) Agency Training Program Certification for Murfreesboro Emergency Communications
- Implementation of a 9-1-1 comprehensive quality program for evaluating emergency call processing and dispatch performance, feedback on protocol compliance, commendation, and training as appropriate to ensure continued center excellence

- Grant funding for and purchase of automated/continuous CPR devices
- Provide "in-house" Emergency Medical Technician and Advanced Emergency Medical Technician class to 20-25 personnel
- Obtain Insurance Service Office Class 1 Public Protection Classification Rating
- Installation of additional security cameras, the Park Smart Campaign, and other measures to focus on a safe and enjoyable park experience
- Maintain and implement subdivision regulations to create well-designed, safe public infrastructure
- Coordinate development plans review with emergency service providers to ensure a high level of emergency service delivery

Priority 2: Responsible Budgeting

The City remains financially strong and, notwithstanding the current economic situation, that status is projected to hold true for many years. The recommended budget maintains that status during the next fiscal year.

In FY19, Council eliminated the regular practice of using an unassigned portion of the General Fund to balance the City's budget. For FY20, this was achieved through the City's first property tax increase in 21 years. The General Fund's excess balance was then reserved for, among other reasons, to supplement revenues for a brief period in the event of an economic crisis. The recent global pandemic and the resulting measures implemented by the State created such a situation for the end of FY20 and likely the beginning of FY21. These measures reduced or eradicated retail sales tax revenues, tourism spending, and other consumption-related revenues.

As the pandemic measures are relaxed and economic conditions return to normal, a modest rebound in revenues is projected for at least the first quarter of the fiscal year. As a result, a decrease in revenues is projected for conservative budgeting, and supplements to departmental budgets have

been deferred until after the first quarter economic results can be assessed. The projected decrease in revenue will require the use of unassigned Fund Balance for FY21 in the amount of approximately \$4.7 million. In spite of this budget usage, the fund balance will remain within Council's adopted Financial Policy of 15-30% of total General Fund revenues.

The following are budget highlights that address Priority 2:

- Monitor the City's financial condition and consistently communicate the status using clear dashboard measurement tools
- Pursue revenue producing projects in the City at a greater pace by continuing to pursue economic development opportunities
- Provide additional opportunities for tourism, tournaments, and special events that produce positive economic impacts
- Work with federal and state transportation agencies to obtain planning, construction, operations, and maintenance funding and leverage state transportation priorities
- Work with Rutherford County and other jurisdictions to cost share on mutually beneficial projects
- Enhance the fundraising activity and sponsorship opportunities for recreational activities, such as junior golf and tennis events
- Assess Solid Waste user fees to work closer to a full cost recovery model
- Analyze development impacts for possible influence on projects in the CIP
- Finalize the use of Tax Increment Financing Districts as an economic development tool
- Identify other areas prime for redevelopment and study them for future implementation

Priority 3: Expand Infrastructure

Continuing the focus on livability, the City is committed to responsible growth decisions. An important part of that consideration is the provision of appropriate infrastructure, including maintaining

our existing roadways and continuing vital infrastructure expansion projects. By prioritizing and expanding critical infrastructure, the City will relieve the strain on existing resources and address the needs of continued growth.

One area of focus is roadway construction and maintenance. FY21's operating budget includes over \$14 million in grant funded and State Street Aid funded roadway maintenance and construction. An additional \$15 million is budgeted through existing CIP funding and requires close coordination with TDOT because many corridors of traffic congestion are state highways.

In addition to new construction, the Street Department has advanced its work on storm drainage, litter removal, and pothole repairs. Rover also provides a quarter million bus rides per year and continues the design work on a central Transit Center near downtown Murfreesboro.

Additional areas of focus are:

- Coordinate implementation of the Gateway Streetscape Master Plan
- Provide prompt review of applications for permits and development plans
- Ensure prompt review of construction plans, including excellent communication with developers and builders
- Implementation of Land Management System to assist public works division and the public in permitting, projects, inspections and other activities related to permitting, planning and engineering review
- Utilization of GIS mapping to analyze service delivery needs and requirements
- Maintain, update, and implement the land use plans for the Murfreesboro 2035 Comprehensive Plan and related small-area plans
- Complete plans review in a prompt and efficient manner and provide comments in a timely manner

Priority 4: Improve Economic Development

Economic development is instrumental to the future of the City. The Development Services Division includes the Planning, Building & Codes, and Community Development Departments, which are working to streamline the services provided to allow developers and residents the ability to interact more efficiently with staff and City Council.

Additional areas of focus are:

- Focus on long-range planning to provide adequate, properly zoned land for economic development opportunities
- Develop master plans for transportation and utilities to facilitate future economic development opportunities
- Enforce zoning regulations to maintain the community as an attractive place to live and invest
- Establish the new Terminal and Business Center providing world class meeting and event space to the community and visitors to the City
- Provide opportunities for tourism, tournaments, and special events that produce positive economic impact for the city

Priority 5: Establish a City Brand

While the City has experienced growth in various retail and residential markets, other sectors could also benefit greatly from what the community offers.

The City contracted with an economic consulting firm in FY20 to assist in a competitive assessment and reverse site selection projects. This will assist the City in enhancing its economic development platform by assessing economic development competitiveness, strengthening proactive business attraction efforts and enhancing municipal revenue generation. From this effort, the City will be able to identify those aspects of the City economic development inventory from which a clear and meaningful brand can be developed.

Additional areas of focus are:

- Provide access to the City's GIS at front counter of Planning Department to assist the public in accessing information and to expedite permit approvals
- Strengthen outreach and customer service efforts to demonstrate the importance of these aspects of the City brand
- Conduct neighborhood meetings for major zoning and annexation applications
- Conduct public hearings and provide notification to the public
- Provide direct assistance to visitors to departments
- Welcome new City residents in annexed areas using a variety of means, including social media
- Utilize social media for public notification and for public participation in Planning-related projects
- Attend and present projects of interest at civic and educational organization meetings
- Provide information regarding the Flood Insurance Program to interested citizens and property owners
- Discuss development plans and zoning applications with interested citizens, property owners, builders, and developers
- Maintain an awarding-winning park system that supports the City's vision and mission of creating a better quality of life and making Murfreesboro a great place to live, work and play
- Brand Murfreesboro Parks and Recreation Department's parks, facilities, and programs with an effective marketing campaign utilizing contemporary communication media
- Develop and conduct a variety of methods to comprehensively assess public input and community needs; adjust based upon the data and stated citizens' needs
- Update Fire Safety PSAs in High Definition format and broadcast on CityTV and social media to educate our citizens on our services as well as fire safety, cooking safety, etc.

COMMUNITY PROFILE

History

In 1811, the Tennessee State Legislature established a county seat for Rutherford County. The town was first named "Cannonsburgh" in honor of Tennessee politician Newton Cannon, however, was soon renamed "Murfreesboro" for Revolutionary War Hero Colonel Hardy Murfree.



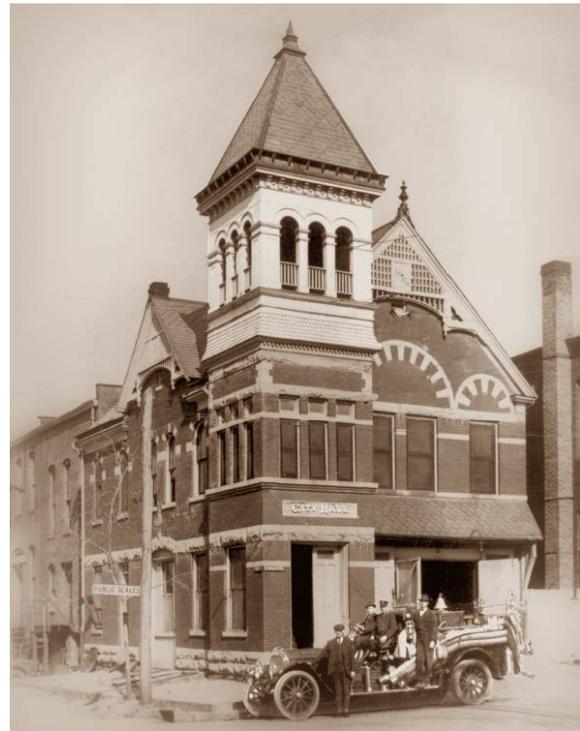
As Tennessee grew westward, it became clear that having the state capital in Knoxville would be a burden to those who had to travel from the western end of the state. In 1818, Murfreesboro became the capital of Tennessee until 1826, when Nashville became the state capital.

On December 31, 1862, the Battle of Stones River, also called the Battle of Murfreesboro, was fought near Murfreesboro between the Union Army of the Cumberland and the Confederate Army of Tennessee. This was a major engagement of the American Civil War. Between December 31 and January 2, 1863, there were 23,515 casualties. It was the bloodiest battle of the war based on percentage of casualties. Stones River National Battlefield is now a national historical site that brings many tourists to Murfreesboro.

Murfreesboro had begun as a mainly agricultural community, but by 1853 the area was home to several colleges and academies, earning it the nickname "Athens of Tennessee". Despite the trauma of the Civil War, by the early 1900s its growth began to regain momentum, in contrast to large areas of the South. In 1911, the state created Middle Tennessee

State Normal School, a two-year school for training teachers. There was a subsequent merger with the Tennessee College for Women. In 1925 the school was expanded to a four-year institution. During and following World War II, it grew and evolved to become Middle Tennessee State University in 1965. MTSU now has the highest undergraduate enrollment in the state.

World War II resulted in Murfreesboro beginning to move away from an agriculture-based economy and diversify economically with industry, manufacturing, and education contributing significantly. Since the end of World War II, growth has been steady giving rise to a stable economy. Murfreesboro has enjoyed substantial residential and commercial growth, with its population increasing 174% between 1990 and 2018, from 44,922 to 122,904.



City Overview

The City of Murfreesboro (or the “City”), county seat of Rutherford County, is located at the geographic center of the State of Tennessee approximately 35 miles southeast of Nashville, the state capitol. The City’s corporate boundary encompasses 55.94 square miles. In early 2018 Murfreesboro completed a special census. The certified



count returned a population of 122,904, an increase of 13.01% when compared to the certified federal census of 2010. Murfreesboro’s population growth continues to be strong and is on pace to make Murfreesboro the fifth largest city in Tennessee by 2025. The city is part of the Nashville Metropolitan Statistical Area, which includes thirteen counties and an estimated population of 1,932,099.

Although Murfreesboro is sometimes considered a suburb or exurb of Nashville, Tennessee, at 35 miles it is far enough away and has a large enough population to maintain a separate identity from its larger neighbor. It is Tennessee’s fastest growing major city and one of the fastest growing cities in the country, with a population growth from 68,816 to 122,904 between 2000 and 2018, a change of 79%. The city is also home to Middle Tennessee State University, the largest undergraduate university in the state of Tennessee, with a total student population of approximately 22,000 students.

The City offers a wide range of housing options and safe neighborhoods. There are both high quality new subdivisions and well-established neighborhoods with mature trees, as well as zero lot line homes and condominiums. According to the U.S. Census Bureau 61% of homes are single units. 51% of the 57,751 housing units are renter occupied. This high rate of renters is due to the large university population.

The City and Rutherford County have a full range of educational opportunities, from pre-kindergarten through graduate school. The City and County school systems rank among the best systems in the state. Middle Tennessee State University, which provides a \$250 million impact on the region, offers many quality-of-life enhancements, from arts to sports, and adds thousands of new employees to the City’s work force every year.

The community has a work force that is skilled, educated and hard-working. Its diverse economy includes corporate headquarters, technology firms, and manufacturing. In addition to national companies such as National Healthcare Corp., State Farm, and General Mills, the City is home to entrepreneurs and locally owned retail stores, as well.

There is also a wide variety of places to play and shop. The City’s parks, community centers, and Old Fort Golf Course are outstanding. Because of the central location, Murfreesboro has become a regional center for retail, medical services and tourism. The City has a commitment to quality living and planning. Murfreesboro has more than 1,000 acres of parkland, one of the highest percentages of municipal acreage devoted to parks in the State of Tennessee. In addition to the ten parks and five community center complexes within the City, the citizens of Murfreesboro enjoy 10 miles of Greenway trails, including the new Gateway trail and island with its gazebo, reception center, and pond with waterfalls.

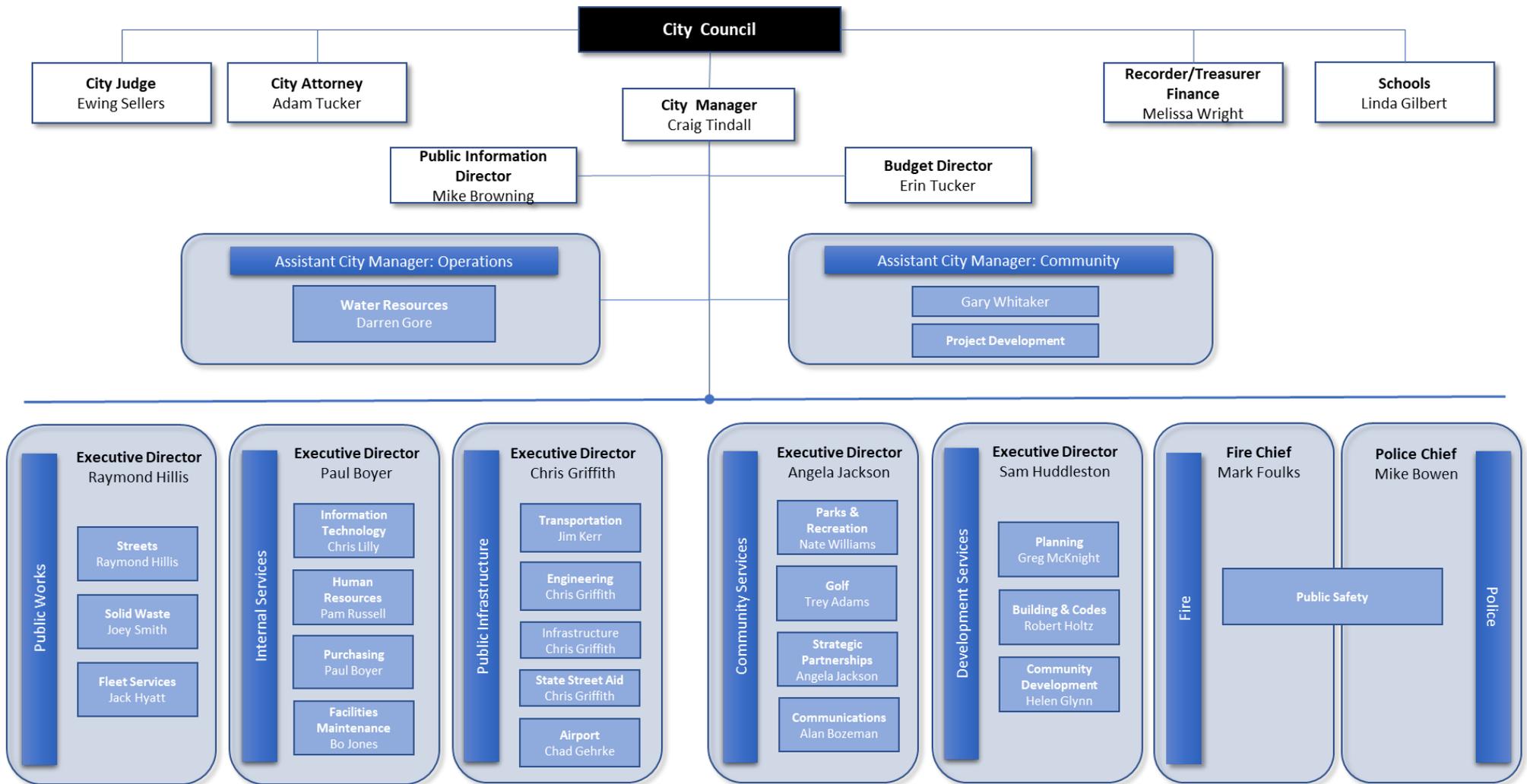
The City has grown and prospered because residents, developers and local government have worked together: to educate their children, to keep the crime rate low, to provide exceptional parks and recreational facilities, to assure clean and attractive neighborhoods and business districts, and to exercise strong leadership in both land use policies and financial planning. The result of this planned approach and teamwork is a City that is known for its strong economy and for the quality of life its citizens enjoy.

Governmental Structure

The City operates under a Council-Manager form of government. The governing body is the City Council, which consists of a Mayor and six council members who serve four-year terms of office. Non-partisan elections for City Council are held in even numbered years on a staggered basis. City Council members are elected at-large. The City Council is responsible for adopting ordinances, the annual budget, appointing committees and establishing policies. The City Council appoints a City Manager, who has the day-to-day responsibility of operating the City.

Through various departments, the City Manager is responsible for providing and maintaining the essential services of the City. The City employs approximately 987 full-time and 400 part-time employees. The employees are managed through a structured personnel and administrative system, coordinated by the City Manager. Each job has been carefully defined and ranked within a comprehensive and aggressive pay and classification schedule. Job market assessments and review of the compensation and classification system are done periodically, most recently in 2018. Individual salary increases for non-exempt employees are on a step plan. Employees on this plan automatically move to the next step each year. Individual salary increases for employees who are classified as exempt or who have reached the top level of their step plan are affected once a year based a budgeted general increase. Collective bargaining does not exist with respect to the City's employment.

Organizational Chart



FINANCIAL INFORMATION

The City Recorder/Finance Director (the “Recorder”) is responsible for the financial management of the City and reports to the Mayor, City Council and the City Manager. The Recorder’s responsibilities include accounting, financial reporting, investing of City funds, data processing, research analysis, budget and administrative services. Other responsibilities include reporting on performance measures, producing the City’s budget document, monthly and quarterly financial monitoring and reporting, fiscal forecasting and planning, and financial and policy analysis.

Budget and Appropriations Procedures

The City's financial plans are set forth in the annual capital and operating budgets which reflect the projections of all receipts from and disbursements to all sources. Under provisions of the City's Charter, the Mayor and City Council annually enact by ordinance the operating budgets of the various funds by June 30. The budgets of these funds constitute legal spending limits. The final budget is printed and made available to the Council, the City Manager, the staff and all citizens. Important excerpts are printed in the local newspaper and on the City’s website, www.murfreesborotn.gov. Budgets are amended by resolution of the Mayor and City Council authorizing expenditures of various funds received within the total dollar limitations of the Budget Ordinance.

Financial Reporting

The City maintains a financial reporting system which provides timely and accurate reports of revenues, expenditures, and financial position. The City's financial statements are audited annually by independent certified public accountants.

The City's Comprehensive Annual Financial Report was last earned the Certificate of Achievement for Excellence in Financial Reporting by the Government Finance Officers Association of the United States and Canada (GFOA) for FY 2018. The Certificate of Achievement is the highest form

of recognition for excellence in state and local government financial reporting. In order to earn a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. The City has consistently received the GFOA Certificate of Achievement for Excellence in Financial Reporting for its Comprehensive Annual Financial Report for the past sixteen consecutive financial reporting periods.

Financial Policies

Murfreesboro City Council adopted a resolution on September 2, 2010 that sets financial policies assuring credit rating agencies, bond holders and residents that the City remains committed to sound financial management and fiscal integrity. These policies were updated by City Council on June 2, 2016 and they cover budget, capital improvement planning, reserves, debt, cash management and investments.

Many of the adopted financial policies document the long-standing practices of the City. The policies also incorporate best practices from other city governments. The policies include various benchmarks and targets relative to financial performance. Measuring the City’s performance will provide indicators about trends and help make sure that the City remains strong financially.

Basis of Accounting

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter

to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures as well as expenditures related to compensated absences are recorded only when payment is due.

Fund Structure

The City utilizes the fund types and account groups recommended by GASB Statement 1. They are:

- Governmental Funds - to account for most general governmental functions
- Proprietary Funds - to account for ongoing activities and organizations that are similar to private enterprises
- Fiduciary Funds - to account for assets held by the City in a trust capacity

Fund Balances

In each budget year, the City's budget will provide funding of certain reserves for unforeseen contingencies and revenues. The unforeseen contingency line item is used to meet unexpected issues and projects.

ECONOMIC AND DEMOGRAPHIC INFORMATION

Principal Employers

Murfreesboro and Rutherford County are comprised of many industries. Its diversified employment base includes: automotive, local governments, healthcare, higher education, and retail

trade. The County's principal employers are listed below.

**Rutherford County Top Ten Principal Employers
(as of June 30, 2019)**

<u>Employer</u>	<u>2019</u>		
	<u>Employees</u>	<u>Rank</u>	<u>% of Total County Employment</u>
Nissan Motor Manufacturing Corp. USA	8,000	1	4.74%
Rutherford County Government & Board of Education	6,482	2	3.84%
Middle Tennessee State University	2,205	3	1.31%
National Healthcare Corp.	2,071	4	1.23%
Ingram Book Company	2,000	5	1.18%
State Farm Insurance	1,650	6	0.98%
Amazon Fulfillment Center	1,550	7	0.92%
St. Thomas Rutherford	1,400	8	0.83%
Alvin C. York Veterans Administration Medical Center	1,300	9	0.77%
Asurion	1,250	10	0.74%

Population

Between 2000 and 2010, the population of the nation is estimated to have increased by 9.7% and the estimate for the increase in the population of the State of Tennessee is 11.5%. The population of Rutherford County is estimated to have shown an increase of 44.5%. The 2010 population of

Murfreesboro was calculated by the U.S. Census Bureau at 108,755, a 58% increase over the 2000 population. In early 2018 the City conducted a special census. The population was certified at 122,904. This is an increase of 13.01% over the 2010 U.S. Census.

**Population: City, County,
State, and Nation**
(in thousands)

	2018*	2010	2000	1990	Percentage Change		
					2010-2017	2000-2010	1990-2000
City of Murfreesboro	123	109	69	45	12.8%	58.5%	52.9%
Rutherford County	324	263	182	119	23.2%	44.3%	52.9%
Tennessee	6,770	6,346	5,689	4,877	6.7%	11.6%	16.6%
United States	327,167	308,746	281,422	249,632	6.0%	9.7%	12.7%

*Population estimate as of July 1, 2018

Source: U.S. Bureau of the Census at www.census.gov

Demographic and Economic Statistics

Fiscal Year Ended June 30,	Population	Personal Income	Per Capita Income (2)	Median Age (3)	City School Enrollment	Unemployment Rate
2009	101,753	3,215,394,800	31,600	31.2	6,900	7.90
2010	108,755	3,306,152,000	30,400	31.2	6,900	8.90
2011	110,000	3,454,000,000	31,400	32.1	6,881	8.40
2012	111,327	3,618,127,500	32,500	32.1	7,034	7.20
2013	116,043	3,835,221,150	33,050	32.1	7,140	6.30
2014	117,044	3,868,304,200	33,050	32.1	7,204	5.80
2015	120,954	4,247,057,802	35,113	32.1	7,707	5.10
2016	126,118	4,564,714,892	36,194	32.8	8,419	3.90
2017	131,947	4,968,332,338	37,654	32.9	8,597	3.70
2018	122,904	4,682,396,592	38,098	32.9	8,855	2.60

Notes:

(1) Special Census conducted in 2018 and Federal Census conducted in 2010, others are estimated.

(2) Source: University of Tennessee, Center for Business & Economic Research, Tennessee Department of Education, Bureau of Economic Analysis and Business and Economic Research Center. These figures represent the entire County of which Murfreesboro is a part.

(3) The Census Bureau determines the median age for local areas each decade; TNECD information was used for 2016-2018. These figures represent the entire County of which Murfreesboro is a part.

Education

Rutherford County has two public school systems: Rutherford County Schools (pre-K – 12) and Murfreesboro City Schools (pre-K – 6). Private schools offer additional choices to citizens.

The Murfreesboro City School System currently operates twelve pre-K-6 public schools, has approximately 9,212 students enrolled and a budgeted per pupil expenditure of \$9,471 for the 2019-2020

fiscal year. The 13th school in the City School System, Salem Elementary, opened the fall of 2019.



The System has had seven teachers named to the

Tennessee Teachers Hall of Fame, which is more than any other system in the state. In addition, three teachers have been named Tennessee Teacher of the Year.

The City school system is known for innovation that brings about high achievement for the students, evidenced by excellent test scores. All schools and the Central Office are accredited by the Southern Association of Colleges and Schools. The district maintains a teacher-pupil ratio of 1:20 in Kindergarten through third grade and 1:22 in grades four through six. The nationally recognized Extended School Program offers before- and after-school services to families needing those benefits. The system has just invested in a technology plan that now provides one computer for every two students in the classroom.

The City school system has received numerous grants (over \$5 million) and awards. Some grants include three 21st Century Community Learning Center grants, a LEAP grant, Coordinated School Health funding and subsequent awards of more than \$200,000. In addition, the system has had one school designated as a NASA Explorer School from 2006-2009, three schools to receive Excellence in Education awards by the Tennessee School Boards Association, and one school named as one of only six "Value Plus" schools in the state for their part in integrating special arts programs.

Rutherford County Schools, with over 47,000 K-12 students in 50 schools, are 100 percent accredited by the Southern Association of Colleges and Schools, with 99.32% of its core courses taught by highly qualified teachers (as defined by state and federal standards). Additionally, all new teachers hired must be highly qualified.

Middle Tennessee State University (MTSU) in Murfreesboro, founded in 1911, is a Tennessee Board of Regent institution and the largest undergraduate public university in the state. Located on

I AM trueBLUE a 500+ -acre campus, the

university has 109 permanent buildings (3.8 million square feet of space) and is one mile from the geographic center of Tennessee. Citing its "small-town charm," impressive growth and a university in MTSU that is beloved by its alumni, fan base and supporters, in July 2016 Murfreesboro was named

by Southern Living magazine among the "South's Best College Towns." Murfreesboro was one of the 21 "small towns" described by the magazine in its travel section as "some true hidden gems of the South." The magazine defined "small town" as a city of 350,000 people or less and places in which "the college is a driving force in the character of the town," notes the listing on www.southernliving.com. In describing Murfreesboro, the magazine noted MTSU's "well respected" recording industry program and its close proximity to Music City Nashville, making it easy to find live music in parks and restaurants as well as at events such as Main Street Murfreesboro's JazzFest, strongly supported by the MTSU School of Music. The magazine also noted that MTSU and the other selected schools were "exploring truly exciting academics and research that promise to reach the wider world."

The City enjoys a good working relationship with the leaders of the University and partners with the University in many community projects to benefit the welfare of its students and the citizens of Murfreesboro. MTSU, the City and the Christy-Houston Foundation shared the costs of a \$6 million indoor tennis facility. The Adams Tennis Complex opened in early FY 16 and is used by both the community and MTSU, including hosting tournaments which directly impact the City's tourism revenues.

The University offers more than 140 programs including more than 100 Graduate programs of study. The university also has nationally and internationally recognized programs in aerospace, business, mass communication and the recording industry. MTSU has developed the nation's only four-year program of study and a degree in Concrete Industry Management.

The City is also the location of campuses for the Tennessee College of Applied Technology and for Daymar Institute.

According to the U.S. Census Bureau 91.7% of residents have attained a high school diploma or higher, and 38% have a bachelor's degree or higher.

Showing the strength and commitment of our educational systems.

Healthcare

Murfreesboro is home to St. Thomas-Rutherford Hospital, the largest and most comprehensive hospital between Nashville and Chattanooga, TN. The hospital is staffed with more than 200 physicians and holds more than 286 beds. St. Thomas-Rutherford offers a wide array of specialized services including neonatal intensive care, pediatric care, intensive and coronary care, and neurosurgery. Murfreesboro is also home to the Alvin C. York Veterans Administration Campus which provides comprehensive medical care to veterans and houses 510 hospital beds and 166 nursing home beds. Trustpoint Hospital in Murfreesboro provides acute physical medicine, rehabilitation, and psychiatric care in a 277-bed facility. StoneCrest Medical Center, a 100-bed facility, is located in Rutherford County, as well with over 130 physicians on staff.

St. Thomas-Rutherford Hospital is currently undergoing a building program to add an additional 72 inpatient beds by expanding vertically. St. Thomas-Rutherford has also expanded their emergency department to include a 25-bed Clinical Decision Unit for patients staying less than 24 hours. StoneCrest Medical Center is also expanding their emergency room and clinical decision units by 17 beds.

Vanderbilt Medical Center has recently expanded to Murfreesboro with their 37,500 square foot single story Pediatric Clinic and Ambulatory Surgery Center. The facility has 22 exam rooms; six urgent care rooms; full imaging services, including MRI, CT, ultrasounds, and X-ray; three operating rooms; and a procedure room.

National Healthcare Corporation's and its affiliates' headquarters are located in Murfreesboro. The Corporation offers care ranging from Alzheimer's/memory care, home healthcare, independent and assisted living, outpatient clinics, and skilled nursing clinics throughout the country, including one in Murfreesboro. This facility and the

nine other nursing home/assisted living facilities in the area provide over 800 beds combined locally. In addition to these facilities, Murfreesboro has hundreds of physicians and dentists practicing in the area for citizens to choose from.

Further discussion of new healthcare facilities and services can be found in the Recent Developments section.

Transportation

The City operates a general aviation airport, Murfreesboro Airport (MBT). A major expansion was completed in 2015, lengthening the runway to 4,750 feet and improving the capabilities for business jets to serve the convenient in-town location. It also allows the aviation program at Middle Tennessee State University to train pilots on regional airliners. In December 2018, the City unveiled design plans for the new Municipal Airport terminal. The new 15,200 square foot terminal will include a main lobby, leasable business conference space, a pilot lounge, and office space. Construction begins in 2019.

In 2006, Murfreesboro developed and began operating a public transit system, Rover, for its citizens



with significant federal and state subsidies. The system oper-

ates seven routes throughout Murfreesboro.

Murfreesboro is served by the mainline of the CSX Railroad, which allows freight delivery to several construction and manufacturing companies within Murfreesboro.

Murfreesboro is bisected by Interstate 24, linking Nashville and Chattanooga. Interstate 24 intersects with Interstate 40 and Interstate 65 in Nashville. Interstate 840 serves as the southern loop around Nashville connecting to Interstates 40, 24 and 65 was completed in 2013 and allows through traffic

to bypass the congested area of Nashville. As a result, Murfreesboro has easy access to all points north, south, west and east.

Recent Developments

The City has a diversified employment base, which includes office, industrial, institutional, government, educational and retail employment. The City's Gateway Project, explained in more detail below, has created opportunities for Class A office, mixed use and retail.

The Murfreesboro Gateway Project is a commerce center which includes retail, office, medical office, residential, and several hotels. The City spent \$12.7 million in 2005 to purchase 358 acres of land just east of I-24 and built a new interchange at Medical Center Parkway. Retail has continued to be strong and diverse in terms of economic sectors.

In 2017, the Fountains at Gateway, Phase I opened for business. This new 31-acre Class A office and retail development was designed as a walkable corporate office campus and retail district on Murfreesboro's ever-growing Medical Center Parkway. It also includes residential apartments and a hotel. Phase I includes a four-story 105,500 square-foot office building with retail on the first floor and two adjacent retail buildings totaling 32,000 square-feet. Eleven restaurant and retail tenants opened in 2017 with more following in 2018. Phase II is a mirror image of Phase I and will also include a mid-sized business class hotel and structured parking. Phase III will complete the development with a marquee office building that can be customized for tenants. This phase will include the 100-unit residential apartment community. The Fountains at Gateway also boasts an outdoor ice-skating rink in the winter and an amphitheater for additional outdoor activities year-round.

Construction on Phase I is nearing completion and in Murfreesboro Medical Clinic (MMC) now anchors the newest building at the Fountains at Gateway. MMC occupies approximately 80% of the new building for its growing medical spa, dermatology, and plastic surgery departments.

In October 2019, SteelSummit Holdings, a leading national metals service center and trading company based in LaVergne, TN, announced that it would move its Headquarters to the Fountains at Gateway. This entails a lease of 11,551 square feet of office space and relocation of 30 executives and management expected in the Spring of 2020. That same month, Saltworks Security, an application security company based in the Atlanta area, leased 5,464 square feet of office space on the top floor of One Fountain Plaza. The company will hire more than 25 engineers in software development and application security at the new Fountains office, which will be the firm's third office in the U.S. They are expected to open in late 2020. The Fountains at Gateway is a 31-acre Class A office and retail development less than 30 minutes from Nashville. Designed as a walkable mixed-use development, it includes a corporate office campus and retail district and planned residential apartments as well as a hotel. At buildout, the Fountains will have 400,000 square-feet of Class A office space and 70,000 square-feet of retail space.

The healthcare industry continues to expand in Murfreesboro. In the summer of 2020, Saint Thomas Rutherford Hospital, part of the Ascension Healthcare Company, the second largest hospital corporation in the country, will open a \$48 million, three story vertical expansion that will add 72 beds in 60,000 square feet to the existing 286 bed hospital. Ascension has added 42 new physicians in Rutherford County, and they now have over 400 physicians in the County.

In late 2019, Vanderbilt Medical Center opened their 37,500 square foot Pediatric Clinic and Ambulatory Surgery Center, an investment of approximately \$27.2 million with approximately 80 medical jobs. The Clinic has 22 exam rooms; six urgent care rooms; full imaging services, including MRI, CT, ultrasounds, and X-ray; three operating rooms; and a procedure room. 12 Pediatric specialties at the new facility include gastroenterology, general surgery, orthopedics, otolaryngology, audiology, and urology.

The western edge of the City, near the intersection of Interstate 840 and Veterans Parkway, is becoming a rapidly developing major medical corridor that will serve the City, Williamson County (Franklin), and the southern portion of Middle Tennessee. Vanderbilt University Medical Center also purchased 82 acres within the City. Vanderbilt has submitted an application for a state approval for construction of a \$134.4 million, 154,000 square-foot hospital that will house diagnostic and therapeutic cardiac services and neonatal intensive care services.

Ascension Saint Thomas Health has also submitted for state approval for a \$24.6 million neighborhood hospital in the growing western portion of the City. This facility would have an emergency room, private inpatient medical beds, diagnostic imaging, and laboratory services.

Additionally, a \$14 million Westlawn Surgery Center is also proposed on Veterans Parkway near Interstate 840. This facility will be owned by Saint Thomas/USP Surgery Centers and Tennessee Orthopedic Alliance.

In FY16, the City accumulated an entire city block in the downtown area of Murfreesboro, allowing the City to control the development of the property as a mixed-use project. The 1.87-acre property includes a historic ante-bellum church with an iconic bell tower. After reviewing several proposals for the redevelopment of the property, the City selected a developer and sold the property in June 2019. Design of the \$75 million development has been approved and will include a 110-room hotel, 156 residential condominiums, retail and office space, and a parking garage. The project was granted tax increment financing (TIF) by the Rutherford County Industrial Development Board, which will be funded solely from property tax payments accrue from on-site development. This TIF funding will assist with construction of the parking structure. The historic church site will be restored into an entertainment venue and the iconic bell tower will remain. Demolition and construction are currently underway.

The Murfreesboro Airport terminal, originally constructed in 1952, has long since outgrown its space due to the increase in air traffic. In December 2018 plans for airport terminal building were unveiled. The terminal will be replaced with a new modern 15,200 square foot facility as part of Phase I of the airport's renovations. The budget for the new terminal building is \$4.5 million and construction is currently underway. The new terminal will include office space for airport staff, space for Air Methods LifeFlight emergency of Vanderbilt, training centers for the MTSU aerospace program, multiple conference rooms to rent, an outdoor balcony, and a kitchen for catering. Completion of this project is anticipated for August 2020.

Phase II of the airport renovations were announced in January 2019 with the award of a \$2 million grant from the Tennessee Department of Transportation Aeronautics Economic Development Fund. This grant will allow the airport to replace an old Quonset hut being used as a hanger with a larger modern hanger with office space. The new hanger will also be located in a better position which will improve site lines for taxiing aircraft. Design work on the hanger is set to begin in the Summer of 2020 with construction beginning Spring of 2021.

The consulting firm of Ragan Smith completed a North Highland Avenue Planning Study in FY 17. This area was previously occupied by the City's medical community but much of it is now vacant due to the development of the new Medical Center Parkway area and relocation of St. Thomas Rutherford Hospital. The goal of the study was to present possible land use patterns and development scenarios as well as implementation strategies that will create a plan for future growth, create a positive sense of place, connect to the surrounding community and its positive historic elements, and increase economic vitality. A similar plan was done for a downtown area known as The Bottoms. The initial plan is to day-light a creek in the area for an improved stormwater plan and to develop new land-use ideas for the area including mixed use such business development, arts and community quality

of life opportunities. City Council voted to approve the plan results in April 2017. With the creation of the Development Services Division the next steps will include taking action to encourage growth in these areas and implement the planning studies. The City continues to explore opportunities related to this area.

Murfreesboro Electric Department Sale

In 2018, Middle Tennessee Electric Membership Corporation (MTEMC) reached out to the City to explore the benefits from a merger of operations with Murfreesboro Electric Department (MED). During these discussions, the financial and operational benefits of a merged operation became clear, as did the opportunities for Electric Department customers, the City’s citizens, MTEMC members and its consumers, and both utility providers’ employees. While MED has approximately 49 square miles of service territory, this is completely surrounded by MTEMC’s 2,100 square mile territory. The two utilities often must make significant investments in equipment and other infrastructure for the same reasons; resulting in duplicate investments that can be avoided in the future. Because economies of scale are critically important to keep rates as low as possible, combining the operations

of these two distribution systems is important to long-term efficiencies, rate stability, innovation, and service excellence.

A non-binding term sheet was executed by both parties in August 2019. City Council approved the sale January 9, 2020. This was followed by approval by MTEMC’s Board of Directors on January 10, 2020. The Tennessee Valley Authority (TVA) is currently reviewing the terms of the agreement. If TVA approves the sale, MTEMC will pay the City \$202 million for the assets and cash flow of MED’s operations in equal annual installments over a 15-year period using an annual rate of 3.3% per annum. In addition, MED’s unencumbered cash on hand at closing plus any prepaid expenses less MED’s outstanding debt at closing shall be transferred to the City. Certain real estate is excluded from the sale.

The proceeds from the sale have not yet been earmarked nor have any uses of the proceeds been identified. City Council will convene at a later date to determine how the proceeds will be used. Much consideration is being made in how to best maximize the use of these proceeds so that the citizens can realize the greatest benefit possible with regards to the sale.

BUDGET GUIDE

Overview

A budget is a financial and operating plan for a city for a period called a “fiscal year.” The budget is a plan for the use of the City’s resources. Through

The City of Murfreesboro’s fiscal year begins on July 1 and ends on June 30. The fiscal year that begins on July 1, 2020 is referred to as FY21.

Budget Process

At the start of the budget process, the City Council communicates its goals and objectives to the City Manager. These goals and objectives are shaped by input members have received from Murfreesboro residents throughout the year. The preliminary steps in the budget also include a review of current

these resources, services are provided to meet the needs and desires of Murfreesboro’s residents, businesses and visitors.

economic conditions, revenue projections, community input, program initiatives, long range plans and federal and state mandates.

The City Manager will communicate the goals, objectives and priorities of the City Council and community to the department heads, who will prepare

the budget estimates for their department. Several City departments have citizen boards or commissions who may also provide input into the budget. The departmental budget requests are submitted to the Finance Department. These budget requests are reviewed by the City Manager, Budget Director, and members of Finance. The City Charter provides that the City Manager must prepare a proposed budget and submit it to the City Council not later than May 15 each year.

The City Council reviews the proposed budget each spring through a series of meetings with the City Manager and department heads. The City Council makes changes to the City Manager's proposed budget as it deems necessary. Prior to adoption of the budget, the City Council conducts a public hearing on the proposed budget to obtain additional citizen input on the spending plan. Following

the public hearing, the City Council adopts a budget ordinance.

Budget amendments are adopted by City Council on an as needed basis.

Per Tennessee State statutes, the basis for budgeting for all municipal funds is the cash basis. This budget has been prepared following the State statutes.

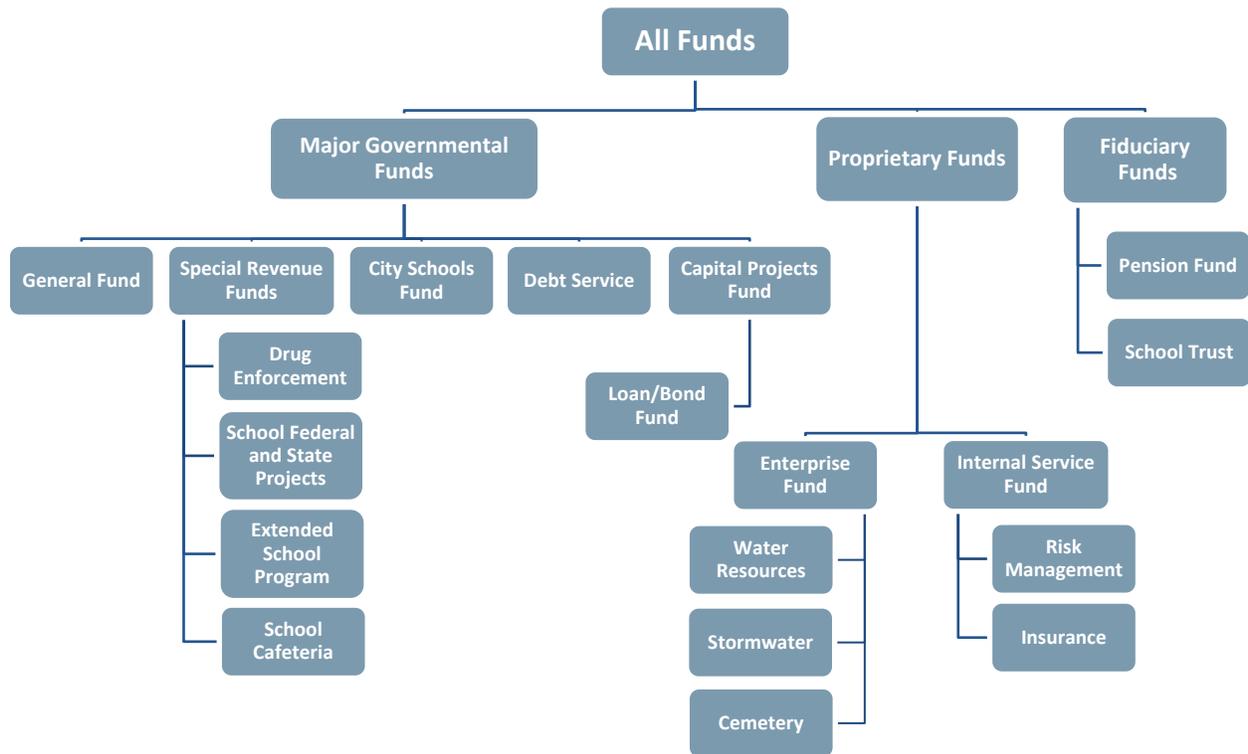
Monitoring of Revenues and Expenditures

Through the course of each fiscal year, the City Manager, Budget Director, Finance Director/City Recorder and department heads monitor the budget established by City Council.

Budget Calendar

Date	Responsible Party	Required Activity	Reference	Status
January 31	Dept Directors	Initial CIP Review Meeting		1/31/2020
Early February	City Manager Finance Director	Distribute Budget Instructions MUNIS Budget entry available Distribute Budget Forms		2/03/2020
February 12	City Manager City Council	City Council Workshop to obtain input on FY21 Operating Budget and CIP goals		
February 18	Finance Dir/ Comm Svcs. ED	Distribute non-city agency funding request forms		
March 2	Dept Directors	Deadline for MUNIS Budget entry and CIP Requests Submit Requested budget forms Accounting Manager		
March 3-13	City Manager	Administration & Finance review of budget requests		
March 19-20	City Manager Finance Director	Budget & CIP Review sessions with department heads		
March 30	Dept Directors	Deadline for budget narrative submission		
March 30	Non-city Agencies	Submit non-city agency requests for funding		
April 1-15	Finance	Export of MUNIS budget requests to budget document format		
April 7	City Manager	Request departmental reductions		
April 8	City Manager and Council	City Council Workshop –FY21 Budget & CIP review		
April 13	Dept Directors	Submit budget reductions		
April 20-24	City Manager Finance Dir	Finalize revenue estimates and Risk Management estimates		
April 27	City Manager	Finalize Position Requests		
May 15	City Manager	Submit to Council the assessment of taxable property as determined by Assessor	Charter § 83	
May 15	City Manager	Deadline to submit budget to City Council	Charter § 74	
May 20	Finance Director	Deadline to submit Legal Ad to the Post		
May 26	City Manager	Budget Legal Ad in Post	Charter § 76	
May 26- June 2	City Council	Budget Review Sessions	Charter § 76	
June 4	City Council	Budget Public Hearing and First Reading of Tax Rate Ordinance and Appropriation Ordinance		
June 10, 11 or 18	City Council	Second Reading		

FUND OVERVIEW



Fund Descriptions

A fund is established to account for a specific activity or purpose. Law mandates the creation of some funds. Other funds are established by management to demonstrate financial compliance with budget or legal requirements. All of the funds of the City of Murfreesboro can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental Funds

Governmental funds are used to account for most of the City's basic services. Governmental fund information is useful in determining whether there are more or fewer financial resources that can be spent in the near future to finance the City's programs. The modified accrual accounting method is used to account for the City's general government operations. This accounting method measures cash

and all other financial assets that can be readily converted into cash.

The General Fund is principally supported by taxes and intergovernmental revenues. These revenues fund the general and administrative, human resources, planning, engineering, state street aid, gateway, police, fire and rescue, building and codes, judicial, legal, civic plaza, recreation, golf, senior citizens, transportation, solid waste, communications and information technology departments.

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes and special purpose funds established by the City Council. Airport, Drug Enforcement, which is administered by the police department, and various School funds are all Special Revenue Funds.

Capital Projects Funds are used to account for the acquisition or construction of capital projects,

other than those financed by Enterprise Funds or Internal Service Funds. Revenues are derived primarily from the sale of general obligation bonds and notes, intergovernmental revenues, lease of City property, and earnings on investments. The Capital Improvement Fund (administered by the engineering and finance department) and Loan/Bond Fund are both capital projects funds.

Murfreesboro City Schools prepares a separate budget document. While funds are appropriated by City Council, they are not presented in this budget document. These funds have separate finance departments and supervisory boards that prepare and present their budgets to Council as resolutions, rather than ordinances.

Proprietary Funds

There are two types of proprietary funds: enterprise funds and internal service funds.

Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises. Enterprise funds operate under the economic resources measurement focus and the accrual basis of accounting. They distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with the fund's principal ongoing operations. The principal operating revenues of these funds are charges to customers for sales and services. The

Water and Sewer Fund also recognizes as operating revenue the portion of tap fees intended to recover the cost of connecting new customers to the system. Operating expenses include the cost of sales and services, administrative expenses and depreciation on capital assets. The City's water resources department and electric department are the largest of these funds and prepare their own budget documents.

These funds have separate finance departments and supervisory boards that prepare and present their budgets to Council as resolutions, rather than ordinances. These enterprise funds are not presented in this document.

Internal service funds are used to account for activities that provide supplies and services for the City's other programs and activities. These services predominantly benefit governmental functions such as the Insurance and Risk Management Funds which fund the City's self-insurance programs.

Fiduciary Funds

Fiduciary funds are used to account for resources held for the benefit of parties outside of the government. The resources of those funds are not available to support the City's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The Pension Fund is accounted for in this category.

CAPITAL BUDGET SUMMARY

The Community Investment Program will be delayed until the Fall of 2020 as the City continues to evaluate the effects of the coronavirus pandemic and its effect on the economy. For the time being all capital projects are on hold unless contractual, legal or statutory requirements deem a project necessary to continue.

All capital expenditures funded by current income or grants are included in the operating budget for the various departments. These projects total

\$12.86 million. Maintenance and staffing impacts associated with requested projects are considered during the development of the operating budget. Normal replacements of items are not included in the capital budget summary, unless deemed significant to the discussion.

Brief descriptions of major capital expenditures included in the FY21 budget are included below. Funding amounts apply to only the FY21 year. Anticipated operating budget impacts for staffing and

maintenance associated with each project are noted.

1. Approximately \$393,000 of the capital expenses budgeted across the City is for computer hardware and software purchases. These purchases are necessary in order to provide a high level of service to the City's citizens and to maintain efficiency within the City's operations. The annual maintenance agreements for the software purchases are budgeted within each department's operating budget under Repair & Maintenance – software. The Information Technology Department's Software Assurance for MS Windows and Antivirus of \$200,000 are annual expenses. The remaining items are for normal equipment and technological upgrades and replacement. These costs are anticipated each year. Of the \$393,000 mentioned, \$133,000 will be funded out of the Capital Improvement & Contingency Fund.
2. Normal replacement of equipment and furniture was budgeted across the City totaling \$200,000. These purchases are for normal wear and tear and future operating costs are not anticipated.
3. The Parks and Recreation Department budgeted \$147,400 in sports, recreation and related maintenance equipment. These purchases are for normal operations and require minimal annual operating costs. Of these costs, \$121,000 will be funded out of the Capital Improvement & Contingency Fund.
4. The Police Department budgeted \$86,000 for the purchase of ballistic vests. These vests are on a 5-year replacement cycle and will be funded out of the Capital Improvement & Contingency Fund.
5. The Golf Course will replace their golf cart fleet during FY21. This will be funded out of the Capital Improvement & Contingency Fund at a cost of \$220,000. The City will reserve \$1 per 9-hole cart rental and \$2 per 18-hole rental beginning in FY 22. This will fund the next

round of fleet replacements scheduled in four years.

6. Road projects paid for out of the General Fund that the City expects reimbursement from State and Federal Grants total \$9.25 million. The grant funded portion of road projects is included in the Infrastructure Department's budget. Increased costs are anticipated for required maintenance and upkeep for these roads and will be periodically evaluated by the Engineering Department.
 - The extension of Cherry Lane is designed as a five-lane connector between Northwest Broad Street (SR1/US41/70S) and Memorial Boulevard (SR 10/US 231) and includes an interchange at I-840. Total costs of the project over the next five years are \$46,000,000, of which \$39,000,000 is expected to be locally funded from bond proceeds or current City funds. For FY 2021, \$1,500,000 in federally funded expenditures is budgeted for design expenditures and right of way acquisition. The local City share is budgeted in the Loan/Bond Fund.
 - Bradyville Pike (State Route 99) is planned for a 2.1 mile widening project, improving the current two-lane profile to a three-lane section with sidewalks, and bike lanes. Total cost of the project is estimated at almost \$14,000,000, of which the City's contribution is only \$366,880. For FY 2021, \$1,500,000 is included in the budget as the federal share for design costs and right-of-way acquisition. The local match is included in the Loan/Bond Fund.
 - The implementation of an Adaptive Signal Control Technology (ASCT) System along Rutherford Boulevard/ East Northfield Boulevard from Southeast Broad Street to Highland Avenue including interconnection of 14 traffic signals with fiber optic ca-

ble connecting to the existing Traffic Operations Center at City Hall. Also, included the installation of 9 additional CCTV cameras and to upgrade selected signals to include pedestrian signal timing elements. Total cost for of the project is estimated to be \$3,000,000 with the local City share estimated to be about \$300,000. The local match is included in the Bond fund.

- Sidewalk improvements to Mercury Boulevard are proposed from Broad Street to Apollo Drive. Total costs for the project are estimated to be about \$3,400,000 over the next five years. Much of the project will be funded through a federal grant estimated at \$2,000,000 with the local share estimated at \$1,310,000 for engineering and right of way costs. The local share will be funded through the Bond Fund.
7. The Airport Fund received a \$2 million State grant for Economic Development and will use those funds to build a new hangar to promote its facilities to local businesses interested in having a presence at the Murfreesboro Airport. The State grant expense of \$2 million is budgeted in the Airport Fund with the local match

budgeted in the Loan/Bond Fund. Construction on the new Airport terminal is nearly complete with the opening anticipated in August 2020. In addition, airfield, fuel farm and taxiway echo improvements are budgeted at approximately \$2.6 million with an additional \$60,000 budgeted for routine property maintenance. The majority of these costs are expected to be recouped through lease agreements.

8. Total capital funding for the Transportation Department is budgeted at \$2.86 million from a mix of Federal, State and local dollars. The Transportation Department continues work on the design and engineering of a transit terminal and recently identified a potential location. Completion of the bus terminal construction is anticipated once the design stage is complete and will require additional expenditures for maintenance, utilities and supplies. Staffing is as yet undetermined, but the addition of personnel is expected. In addition, the replacement of the existing bus fleet is budgeted in FY21 at a cost of \$1 million. \$900,000 is budgeted from Federal and State grants with the remaining \$100,000 in local share is anticipated to be funded out of the Community Investment Program.

CONSOLIDATED FINANCIAL OVERVIEW

All Funds

2020/2021 FUND SUMMARIES						
	Projected Beg	Total	Total	Projected Ending	Change	
	Fund Balance	Budgeted	Budgeted	Fund Balance	In	Change as
	7/1/2020	Revenues	Expenditures	6/30/2021	Dollars	Percentage
TOTAL GENERAL FUND	\$ 67,541,544	\$ 174,964,604	\$ 180,437,562	\$ 62,068,586	\$ (5,472,958)	-8.10%
DEBT SERVICE FUND	\$ 481,771	38,823,587	38,823,587	481,771	-	0.00%
AIRPORT FUND	\$ 826,271	7,678,954	7,100,974	1,404,251	577,980	69.95%
DRUG FUND	\$ 345,062	217,300	215,900	346,462	1,400	0.41%
CAPITAL IMPROVEMENT FUND	\$ 1,694,170	133,360	1,606,160	221,370	(1,472,800)	-86.93%
LOAN/BOND FUNDS	\$ 44,624,959	500,000	42,100,000	3,024,959	(41,600,000)	-93.22%
INSURANCE FUND	\$ 8,237,371	17,473,600	22,245,700	3,465,271	(4,772,100)	-57.93%
RISK MANAGEMENT FUND	\$ 2,775,052	4,301,855	4,237,103	2,839,804	64,752	2.33%
GRAND TOTALS	126,526,200	244,093,260	296,766,986	73,852,474	(52,673,726)	-41.63%

Revenue Sources In Total							
2020-2021							
City of Murfreesboro							
	State of	Federal	Local	Transfers	Other	Issuance	
Fund	Tennessee	Government	Taxes	In	Sources	of Debt	Total
General Fund	\$ 18,574,300	\$ 12,011,753	\$ 117,029,404	\$ -	\$ 27,349,147		\$ 174,964,604
Debt Service Fund				\$ 38,823,587			\$ 38,823,587
Airport Improvement Fund	\$ 3,095,792	\$ 834,300		\$ 123,000	\$ 3,625,862		\$ 7,678,954
Drug Fund				\$ 25,000	\$ 192,300		\$ 217,300
Insurance Fund					\$ 17,473,600		\$ 17,473,600
Risk Management Fund					\$ 4,301,855		\$ 4,301,855
Capital Improvement Projects Fund					\$ 133,360		\$ 133,360
Loan/Bond Fund					\$ 500,000	\$ -	\$ 500,000
Total Revenue from Sources	\$ 21,670,092	\$ 12,846,053	\$ 117,029,404	\$ 38,971,587	\$ 53,576,124	\$ -	\$ 244,093,260

Expenditures In Total						
2020-2021						
City of Murfreesboro						
	Personnel	Operating	Capital	Transfers		
Fund	Costs	Costs	Expenses	Out	Other	Total
General Fund	\$ 83,434,817	\$ 36,780,797	\$ 12,485,705	\$ 45,997,490	\$ 1,738,752	\$ 180,437,562
Debt Service Fund		\$ 38,823,587				\$ 38,823,587
Airport Improvement Fund	\$ 521,337	\$ 1,832,145	\$ 4,597,492	150,000		\$ 7,100,974
Drug Fund	\$ -	\$ 215,900	\$ -			\$ 215,900
Insurance Fund		\$ 22,245,700				\$ 22,245,700
Risk Management Fund	\$ -	\$ 4,237,103	\$ -			\$ 4,237,103
Capital Improvement Projects Fund		\$ 1,606,160				\$ 1,606,160
Loan/Bond Fund		\$ 100,000	\$ 42,000,000			\$ 42,100,000
Total Expenditures by Sources	\$ 83,956,155	\$ 105,841,392	\$ 59,083,197	\$ 46,147,490	\$ 1,738,752	\$ 296,766,986

Consolidated Fund Summary						
	FY 2017-18	FY 2018-19	FY 2019-20	FY 2019-20	FY 2020-21	Budgeted
	Actual	Actual	Budget	Estimated	Budget	Increase
						(Decrease)
GENERAL FUND:						
Beginning Fund Balance	63,849,619	63,526,663	66,742,940	66,742,940	67,218,587	
REVENUES						
Property Tax	41,387,464	42,397,105	60,077,453	60,365,716	63,340,504	3,263,051
Property Tax Equivalents	710,009	748,686	667,775	760,736	750,000	82,225
Local Option Sales Tax	46,479,708	48,261,887	49,132,000	45,000,000	41,990,000	(7,142,000)
Other Local Taxes	11,244,413	11,609,671	13,056,000	11,928,800	10,948,900	(2,107,100)
Licenses, Permits, Fines	5,693,081	6,396,447	6,308,500	5,554,854	5,876,300	(432,200)
Charges for Services	2,109,729	2,283,226	2,205,492	2,166,054	2,039,892	(165,600)
Charges for Services-Parks	2,436,655	2,758,276	2,405,750	1,878,105	2,372,700	(33,050)
Charges for Services-Golf	1,635,111	1,737,085	1,785,500	1,068,560	1,808,300	22,800
Charges for Services-Solid Waste	5,028	1,068,062	4,763,000	4,800,000	5,026,500	263,500
Intergovernmental-County	230,198	256,721	265,900	180,500	216,000	(49,900)
Intergovernmental-County-Parks	226,609	226,084	215,000	111,050	202,500	(12,500)
State Sales Tax Allocation	9,398,263	10,900,554	10,920,000	10,000,000	9,534,000	(1,386,000)
Intergovernmental-Other State	8,150,942	9,305,975	9,006,400	8,357,675	9,040,300	33,900
Intergovernmental-Federal	6,229,018	7,541,657	11,783,618	4,628,252	12,011,753	228,135
Intergovernmental-Federal-Parks	(4)	0	0	0	0	0
Miscellaneous revenues	5,798,621	15,855,963	6,205,891	4,975,489	5,600,955	(604,936)
Miscellaneous revenues - Cable Franchise Fee	1,721,512	1,704,678	1,700,000	1,680,000	1,400,000	(300,000)
Transfers & Reimbursements from Other Funds	5,229,268	5,363,357	6,251,600	5,811,217	2,806,000	(3,445,600)
	148,685,625	168,415,435	186,749,879	169,267,007	174,964,604	(11,785,275)
EXPENDITURES						
Mayor and Council	270,363	287,435	342,163	368,984	358,334	16,171
City Manager's Office	1,642,988	2,159,404	2,893,331	2,522,509	2,563,648	(329,683)
Finance and Tax	1,492,044	1,511,210	1,772,317	1,744,334	1,845,169	72,851
Legal	909,496	924,233	1,279,113	1,216,706	1,219,849	(59,264)
City Court	505,752	527,618	587,753	578,109	607,098	19,345
Purchasing	198,944	206,567	225,731	215,730	222,856	(2,875)
Information Technology	2,316,698	2,657,056	3,496,068	3,191,965	3,308,551	(187,516)
Communications	698,948	635,422	706,188	691,353	710,048	3,861
Human Resources	993,847	938,607	1,251,047	1,189,548	1,106,426	(144,621)
Facilities Maintenance	697,346	1,034,401	1,375,234	1,234,971	1,234,173	(141,061)
Fleet Services	524,246	613,904	715,600	603,156	716,500	900
Building and Codes	1,885,639	1,975,911	2,138,733	2,105,453	2,149,735	11,002
Planning	1,217,832	1,202,785	1,506,489	1,231,911	1,451,323	(55,166)
Community Development	1,177,089	1,142,929	1,165,278	831,895	1,547,753	382,475
Police	29,205,445	31,004,178	36,400,196	32,482,868	35,551,401	(848,795)
Fire	18,772,942	20,417,057	21,877,746	21,997,455	21,742,963	(134,783)
Engineering	1,810,281	1,529,110	1,608,862	1,579,670	1,586,474	(22,388)
Infrastructure	7,819,468	10,926,040	10,980,000	3,189,879	9,250,000	(1,730,000)
State Street Aid	3,561,304	5,033,481	4,429,700	4,470,000	4,801,500	371,800
Street	5,887,877	6,203,452	6,647,302	6,370,184	6,556,624	(90,678)
Civic Plaza	62,346	89,565	93,220	86,513	71,803	(21,417)
Parking Garage	77,021	75,596	166,297	64,650	62,600	(103,697)
Transportation	2,903,408	3,157,018	5,741,258	3,574,855	5,768,013	26,755
Recreation	12,043,912	11,680,818	13,406,299	12,160,630	12,759,693	(646,606)
Golf - Old Fort	1,601,803	1,687,083	1,739,093	1,678,235	1,743,864	4,771
Golf - VA	307,526	307,135	309,965	243,580	273,145	(36,820)
Golf - Short Course	65,860	69,609	79,260	74,487	99,318	20,058
Solid Waste	4,790,418	4,377,587	5,701,383	5,476,517	6,286,635	585,252
Strategic Partnerships	1,583,941	1,665,707	1,690,452	1,690,452	1,545,452	(145,000)
Departmental Transfers	39,431,769	45,435,797	50,730,198	50,218,258	45,997,490	(4,732,708)
Miscellaneous	4,552,028	5,722,444	7,480,854	5,706,501	7,299,124	(181,730)
Total Expenditures	149,008,580	165,199,158	188,537,129	168,791,360	180,437,562	(8,099,567)
Ending Fund Balance	63,526,663	66,742,940	64,955,691	67,218,587	61,745,630	

Note: Effective FY 2019, Street and Urban Environmental became one department. Effective FY 2019 Parks & Recreation and Senior Citizens became one department. FY 17 and FY 18 have been combined to reflect these changes for comparative purposes.

	FY 2017-18	FY 2018-19	FY 2019-20	FY 2019-20	FY 2020-21	Budgeted
	Actual	Actual	Budget	Estimated	Budget	Increase
						(Decrease)
Debt Service Fund						
Beginning Fund Balance	2,125,690	2,088,978	362,858	362,858	481,771	118,913
Revenues						
Transfers from Other Funds	34,608,999	39,015,339	42,060,200	41,695,074	38,823,587	(3,236,613)
Refunding Bonds Issued	0	0	19,100,000	19,100,000	0	(19,100,000)
All Other	1,068	1,115	0	0	0	0
Total Debt Service Fund Revenue	34,610,067	39,016,454	61,160,200	60,795,074	38,823,587	(22,336,613)
Expenditures						
Principal Retirement	22,757,893	26,590,846	45,782,349	45,782,349	25,368,487	(20,413,862)
Interest	6,292,613	8,384,277	10,103,100	9,681,561	8,456,179	(1,646,921)
Transfers to Other Funds	5,539,085	5,717,705	4,858,751	4,858,751	4,956,921	98,170
Issuance Cost and Fees	57,188	49,746	416,000	353,500	42,000	(374,000)
Total Debt Service Fund Expenditures	34,646,779	40,742,574	61,160,200	60,676,161	38,823,587	(22,336,613)
Ending Fund Balance	2,088,978	362,858	362,858	481,771	481,771	118,913
	FY 2017-18	FY 2018-19	FY 2019-20	FY 2019-20	FY 2020-21	Budgeted
	Actual	Actual	Budget	Estimated	Budget	Increase
						(Decrease)
Airport Fund						
Beginning Fund Balance	677,110	782,683	866,401	866,401	826,272	(40,129)
Revenues						
Rentals (Hangars, Terminals, etc.)	530,067	552,891	553,900	565,500	617,512	63,612
Fuel Sales	1,181,534	1,459,776	2,098,000	1,380,000	1,700,000	(398,000)
State & Federal Funds	56,265	362,406	2,348,800	498,378	3,930,092	1,581,292
Transfers from Other Funds	0	0	123,000	0	123,000	0
Other Airport Revenue	8,258	13,724	1,204,200	8,172	1,308,350	104,150
Total Airport Fund Revenue	1,776,124	2,388,797	6,327,900	2,452,050	7,678,954	1,351,054
Expenditures						
Personnel Costs	224,061	261,148	398,750	315,136	521,337	122,587
Operating Budget	1,261,855	1,499,343	2,029,425	1,478,989	1,832,145	(197,280)
Fixed Assets	34,635	394,588	3,905,000	548,054	4,597,492	692,492
Transfers to Other Funds	150,000	150,000	150,000	150,000.00	150,000	0
Total Airport Fund Expenditures	1,670,551	2,305,079	6,483,175	2,492,179	7,100,974	617,799
Ending Fund Balance	782,683	866,401	711,126	826,272	1,404,252	693,126

	FY 2017-18	FY 2018-19	FY 2019-20	FY 2019-20	FY 2020-21	Budgeted
	Actual	Actual	Budget	Estimated	Budget	Increase
						(Decrease)
Drug Enforcement Fund						
Beginning Fund Balance	426,717	473,540	279,190	279,190	345,062	65,872
Revenues						
City Court Revenue	39,419	23,169	25,000	32,354	25,000	0
Seizure Awards	170,395	270,539	170,000	102,194	150,000	(20,000)
Other Drug Enforcement Revenue	45,061	32,839	72,800	58,234	42,300	(30,500)
Total Drug Enforcement Fund Revenue	254,876	326,547	267,800	192,783	217,300	(50,500)
Expenditures						
Labor - Overtime & Court	68,881	82,118	0	0	0	0
Operating Budget	139,172	198,105	303,500	126,910	215,900	(87,600)
Fixed Assets	0	240,675	0	0	0	0
Total Drug Enforcement Fund Expenditures	208,053	520,897	303,500	126,910	215,900	(87,600)
Ending Fund Balance	473,540	279,190	243,490	345,062	346,462	102,972
Capital Improvement Fund						
Beginning Fund Balance	2,913,237	1,349,818	4,906,670	4,906,670	1,694,170	(3,212,500)
Revenues						
Other Grant Revenues	1,092,492	1,648	0	0	130,860	130,860
State Funds	100,000	0	0	0	0	0
School Energy Loan Proceeds	0	0	0	0	0	0
County Shared Bonds	0	5,299,788	0	0	0	0
Other Miscellaneous	2,573	36,964	1,000	32,000	2,500	1,500
Total Capital Improvement Fund Revenue	1,195,065	5,338,400	1,000	32,000	133,360	132,360
Expenditures						
Capital Projects	2,758,484	1,781,548	4,653,400	3,244,500	1,606,160	(3,047,240)
Other Miscellaneous	0	0	500	0	0	(500)
Total Capital Improvement Fund Expenditures	2,758,484	1,781,548	4,653,900	3,244,500	1,606,160	(3,047,740)
Ending Fund Balance	1,349,818	4,906,670	253,770	1,694,170	221,370	(32,400)

	FY 2017-18	FY 2018-19	FY 2019-20	FY 2019-20	FY 2020-21	Budgeted
	Actual	Actual	Budget	Estimated	Budget	Increase
						(Decrease)
Risk Management Fund						
Beginning Fund Balance	2,921,626	3,070,874	3,429,720	3,429,720	2,755,052	(674,668)
Prior Period Adjustment						
Revenues						
Insurance Premiums-City	3,682,582	3,666,906	3,792,160	3,792,120	4,241,855	449,695
Miscellaneous	38,588	72,013	50,000	62,000	60,000	10,000
Total Risk Management Fund Revenue	3,721,170	3,738,919	3,842,160	3,854,120	4,301,855	459,695
Expenditures						
Personnel Costs	318,323	304,847	0	0	0	0
Operating Budget	3,253,370	3,074,014	4,745,933	4,528,789	4,237,103	(508,830)
Fixed Assets	228	1,212	0	0	0	0
Total Risk Management Fund Expenditures	3,571,921	3,380,073	4,745,933	4,528,789	4,237,103	(508,830)
Ending Fund Balance	3,070,874	3,429,720	2,525,947	2,755,052	2,819,804	293,857

GENERAL FUND

General Fund Revenue Line Item Detail

2020 - 2021 Budget Year							
General Fund Revenues							
Description	2017 - 2018 Actual	2018 - 2019 Actual	2019 - 2020 Budget	2019 - 2020 Estimated	2020 - 2021 Budget	Increase/ (Decrease)	% Change
Property Tax - Real & Personal	40,471,043	41,492,474	58,925,730	59,130,000	60,304,804	1,379,074	2.34%
Public Utilities Property Tax	916,421	904,631	1,151,723	1,235,716	3,035,700	1,883,977	163.58%
Total Property Tax Revenue	41,387,464	42,397,105	60,077,453	60,365,716	63,340,504	3,263,051	5.43%
Tax Equivalents							
Payment In Lieu Of Taxes - MHA	-	111,778	111,000	96,357	100,000	(11,000)	-9.91%
Payments From Industry	710,009	636,909	556,775	664,379	650,000	93,225	16.74%
Recovery on Reserved Taxes	875,849	737,252	680,000	700,000	680,000	-	0.00%
Delinquent Pickup	3,915	11,332	7,000	27,700	10,000	3,000	42.86%
Penalty and Interest on Taxes	177,800	133,520	145,000	145,000	145,000	-	0.00%
Other Local Taxes							
Local Option Sales Tax	46,479,708	48,261,887	49,132,000	45,000,000	41,990,000	(7,142,000)	-14.54%
Wholesale Beer Tax	3,441,080	3,432,189	3,450,000	3,560,000	3,614,000	164,000	4.75%
Wholesale Liquor Tax	1,326,012	1,448,538	1,400,000	1,545,000	1,612,000	212,000	15.14%
Gross Receipts Tax	3,669,176	4,059,690	3,980,000	3,500,000	3,135,500	(844,500)	-21.22%
Beer Privilege Tax	31,900	33,075	32,000	32,400	32,400	400	1.25%
Liquor Privilege Tax	71,251	114,940	112,000	118,700	120,000	8,000	7.14%
Room Occupancy Tax	1,647,430	1,639,136	3,250,000	2,300,000	1,600,000	(1,650,000)	-50.77%
	58,434,130	60,620,245	62,855,775	57,689,536	53,688,900	(9,166,875)	-14.58%
Licenses, Permits & Fines							
Electrical License	71,300	81,205	75,000	70,000	63,000	(12,000)	-16.00%
Gas/Mechanical License	5,050	5,480	2,500	5,000	4,500	2,000	80.00%
Building Permits	2,461,617	2,727,421	2,800,000	2,500,000	2,340,000	(460,000)	-16.43%
Electrical Permits	495,695	467,855	465,000	445,000	418,500	(46,500)	-10.00%
Plumbing Permits	290,575	378,830	350,000	466,000	432,000	82,000	23.43%
Excavating Permits	50,600	53,350	40,000	40,000	36,000	(4,000)	-10.00%
Mechanical Permits	172,833	248,764	225,000	160,000	155,500	(69,500)	-30.89%
Gas Permits	56,880	80,498	68,000	74,000	71,300	3,300	4.85%
Fireworks Permits	7,500	7,000	6,000	6,000	6,000	-	0.00%
Beer Application Permit	18,650	13,417	13,000	14,000	13,000	-	0.00%
Burglar Alarm Permit	51,520	57,760	83,000	60,000	75,000	(8,000)	-9.64%
City Court Fines And Costs	1,074,251	1,298,303	1,250,000	1,000,000	1,300,000	50,000	4.00%
City Ct - Safe Street Program	896,475	931,143	900,000	700,000	950,000	50,000	5.56%
City Court E-Citations	6,317	7,195	-	1,422	1,500	1,500	
Police - Sex Offender Fee	7,500	9,450	15,000	7,500	10,000	(5,000)	-33.33%
Police - E-Citations	25,268	28,776	-	5,692	-	-	
Burglar Alarm Service Charge	1,050	-	16,000	240	-	(16,000)	-100.00%
	5,693,081	6,396,447	6,308,500	5,554,854	5,876,300	(432,200)	-6.85%
Charges For Service							
Copies	11	33	-	10	-	-	
Finance	16	154	50	141	-	(50)	-100.00%
Legal	16,068	14,466	15,000	17,288	15,000	-	0.00%
Information Technology	356	186	550	222	-	(550)	-100.00%
Communications	45	85	50	-	-	(50)	-100.00%
Human Resources	-	30	-	229	-	-	
Planning	339,260	290,861	440,000	302,040	300,000	(140,000)	-31.82%

2020 - 2021 Budget Year General Fund Revenues

Description	2017 - 2018 Actual	2018 - 2019 Actual	2019 - 2020 Budget	2019 - 2020 Estimated	2020 - 2021 Budget	Increase/ (Decrease)	% Change
Police	57,521	304,739	51,950	138,900	141,100	89,150	171.61%
Fire	1,050,785	1,130,893	1,036,000	1,076,500	1,090,000	54,000	5.21%
Building & Codes	33,962	45,171	45,000	39,000	35,100	(9,900)	-22.00%
State Street Aid	156,472	68,499	158,200	158,282	-	(158,200)	-100.00%
Engineering	34,750	28,900	20,000	30,000	20,000	-	0.00%
Street	290,406	304,030	322,692	317,692	322,692	-	0.00%
Parks & Recreation	2,436,655	2,758,276	2,405,750	1,878,105	2,372,700	(33,050)	-1.37%
Public Golf Facilities	1,635,111	1,737,085	1,785,500	1,068,560	1,808,300	22,800	1.28%
	6,186,523	7,846,649	11,159,742	9,912,719	11,247,392	87,650	0.79%
Intergovernmental Revenues							
Revenue from County:							
Other County Revenues - Urban	61,942	82,083	96,500	50,000	65,000	(31,500)	-32.64%
Other County Revenues - Fire	4,009	3,673	4,400	2,500	2,500	(1,900)	-43.18%
Other County Revenues - Traffic	1,497	65	-	-	-	-	-
Other County Revenues - Parks & Rec	389,359	396,984	380,000	239,050	351,000	(29,000)	-7.63%
	456,807	482,805	480,900	291,550	418,500	(62,400)	-12.98%
Revenue from State Government:							
State Grants - Fire	-	8,418	8,700	6,100	6,100	(2,600)	-29.89%
State Grants - Traffic	-	-	-	-	-	-	-
State Grants - Public Transportation	485,509	631,745	880,700	433,500	464,500	(416,200)	-47.26%
State Grants - Senior Citizens Center	12,552	62,550	12,600	6,275	11,300	(1,300)	-10.32%
State Grants - Senior Cit. Adult Day Care	315	1,317	-	-	-	-	-
State Sales Tax	9,398,263	10,900,554	10,920,000	10,000,000	9,534,000	(1,386,000)	-12.69%
State Income Tax	852,590	823,334	426,300	426,300	213,000	(213,300)	-50.04%
State Beer Tax	50,864	56,896	58,300	57,500	55,000	(3,300)	-5.66%
State Alcoholic Beverage Tax	1,086,188	1,177,795	1,210,000	1,050,000	1,363,000	153,000	12.64%
State Gas & Motor Fuel Tax	221,668	244,035	250,000	244,000	244,000	(6,000)	-2.40%
State Gas & Motor Fuel Tax	3,696,031	4,316,241	4,270,000	4,000,000	4,500,000	230,000	5.39%
Gross Receipts - TVA	1,237,287	1,456,362	1,460,000	1,475,000	1,475,000	15,000	1.03%
State Telecomm Sales Tax	80,758	68,796	70,000	70,000	70,000	-	0.00%
State Excise Tax	191,379	215,487	220,000	225,000	240,000	20,000	9.09%
Other State Revenues - Police	117,600	127,200	-	181,600	212,000	212,000	
Other State Revenues - Fire	118,200	115,800	139,800	182,400	186,400	46,600	33.33%
	17,549,205	20,206,529	19,926,400	18,357,675	18,574,300	(1,352,100)	-6.79%
Revenue from Federal Government							
Federal Grants - Police	48,993	355,318	299,500	48,648	83,200	(216,300)	-72.22%
Federal Grants - Fire	220,324	414,082	1,095,000	916,200	659,100		0.00%
Federal Grants - Road Projects	4,039,840	3,875,706	6,400,000	1,669,125	6,000,000	(400,000)	-6.25%
Federal Grants - Public Transportation	676,963	1,801,294	2,883,840	1,250,000	3,802,200	918,360	31.85%
Federal Grants - Parks & Recreation	24,077	22,386	20,000	10,900	19,500	(500)	-2.50%
Community Development Grants	906,708	874,353	916,528	516,528	1,286,503	369,975	40.37%
Federal Grants - Community Dev ESG	198,573	161,250	168,750	168,750	161,250	(7,500)	-4.44%
Federal Equitable Sharing	113,537	37,268	-	48,100	-	-	-
	6,229,014	7,541,657	11,783,618	4,628,252	12,011,753	664,035	5.64%

2020 - 2021 Budget Year
General Fund Revenues

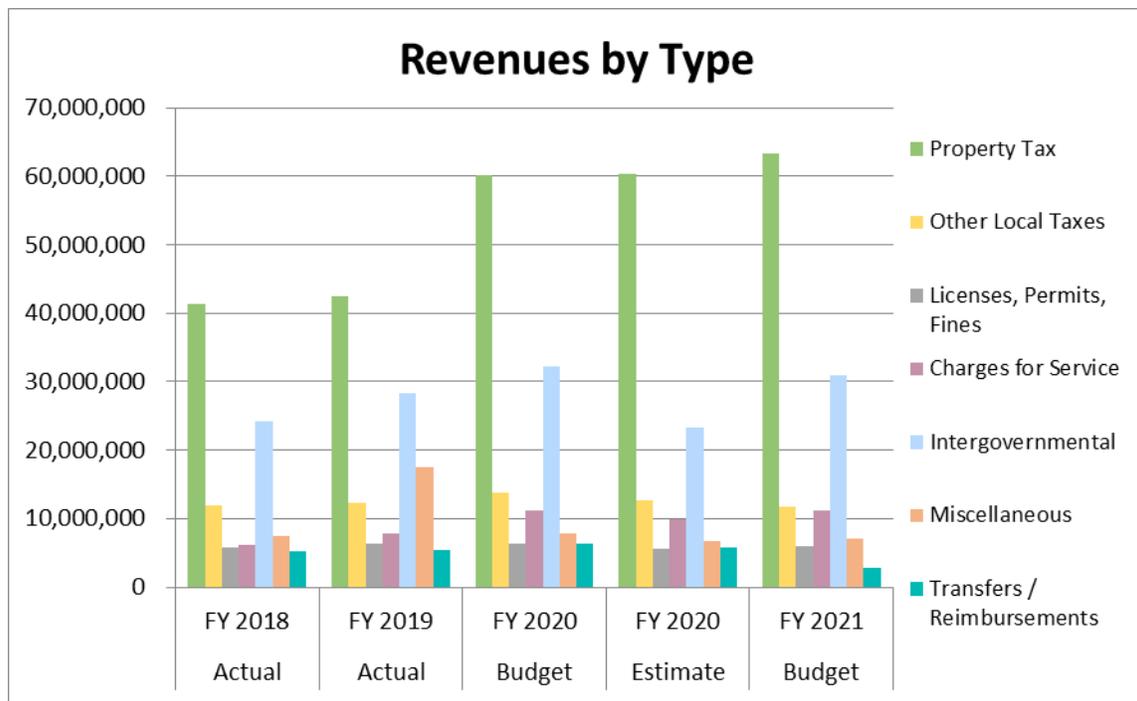
Description	2017 - 2018	2018 - 2019	2019 - 2020	2019 - 2020	2020 - 2021	Increase/	% Change
	Actual	Actual	Budget	Estimated	Budget	(Decrease)	
Miscellaneous Revenue							
Natural Gas Franchise Tax	1,209,110	1,076,853	1,000,000	1,000,000	1,000,000	-	0.00%
Cable TV Franchise Tax	1,721,512	1,704,678	1,700,000	1,680,000	1,400,000	(300,000)	-17.65%
Sales Tax Collected	97,637	109,589	102,400	66,681	105,850	3,450	3.37%
Program Income - Parks & Recreation	142,134	120,638	117,100	71,010	117,850	750	0.64%
Program Income- Community Development	77,805	113,323	80,000	146,617	100,000	20,000	25.00%
Police Training Schools	-	-	10,000	-	-	(10,000)	-100.00%
Police School Patrol	37,968	37,968	37,992	37,968	40,000	2,008	5.29%
Police - Kid's Camps	1,475	1,249	1,200	1,200	1,300	100	8.33%
Community Engagement	-	-	525	-	-	(525)	-100.00%
Drug Related Fines	39,419	23,169	100,000	20,150	15,000	(85,000)	-85.00%
Interest Earnings	279,174	694,461	302,950	703,877	602,950	300,000	99.03%
Rent - Long-Term	285,501	301,097	185,000	137,355	137,355	(47,645)	-25.75%
Sale Of Fixed Asset	176,140	8,271,407	107,500	1,885,396	67,450	(40,050)	-37.26%
Other Grant Revenues - Communications	-	-	-	-	38,000	38,000	
Other Grant Revenues - Fire	281,365	-	123,074	123,074	-	(123,074)	-100.00%
Other Grant Revenues - Parks & Recreation	-	-	61,500	1,500	-	(61,500)	-100.00%
Donations-Contributions	131,012	144,945	46,000	154,890	97,150	51,150	111.20%
Sale of Scrap & Recyclable Mat	18,537	8,310	3,500	5,628	3,450	(50)	-1.43%
Sale Of Solid Waste Products	21,871	19,373	8,000	12,000	8,000	-	0.00%
Contributed Capital	2,755,110	4,936,838	3,655,000	579,083	3,250,000	(405,000)	-11.08%
Miscellaneous Income	244,363	(3,257)	264,150	29,061	16,600	(247,550)	-93.72%
	7,520,133	17,560,641	7,905,891	6,655,489	7,000,955	(904,936)	-11.45%
Transfers/Reimbursements from Other Funds							
Risk Mgmt Reimbursement (Legal)	150,000	150,000	310,000	310,000	356,500	46,500	15.00%
Risk Mgmt Reimbursement (HR)	-	-	125,000	125,000	125,000	-	0.00%
Risk Mgmt Reimbursement (Fleet)	125,567	227,668	275,000	275,000	275,000	-	0.00%
Drug Fund Reimbursement (Overtime)	68,881	82,118	-	-	-	-	
Drug Fund Reimbursement (Fleet)	13,582	30,949	60,000	22,172	60,000	-	0.00%
Airport Fund Reimbursement (Legal)	4,745	5,000	10,000	10,000	11,000	1,000	10.00%
Airport Fund Reimbursement (Fleet)	165	853	600	2,553	1,500	900	150.00%
City Schools Reimbursement (Legal)	75,000	100,000	165,000	165,000	173,000	8,000	4.85%
Water & Sewer Reimb (Legal)	153,950	154,000	160,000	133,333	185,000	25,000	15.63%
Water & Sewer Reimb (IT)	79,231	77,925	100,000	80,000	80,000	(20,000)	-20.00%
Water & Sewer Reimb (Human Resources)	8,180	-	-	-	-	-	
Water & Sewer Reimb (Finance)	-	8,755	10,000	9,000	9,000	(1,000)	-10.00%
Water & Sewer Reimb (Fleet)	327,897	249,892	300,000	245,209	300,000	-	0.00%
MED Reimbursement (Legal)	73,000	73,000	76,000	75,727	-	(76,000)	-100.00%
In Lieu Of Tax - Electric	3,147,660	3,010,519	3,400,000	3,200,000	-	(3,400,000)	-100.00%
Stormwater Reimbursement (Fleet)	49,871	104,542	80,000	58,223	80,000	-	0.00%
Stormwater Reimbursement (Engineering)	430,000	430,000	430,000	350,000	400,000	(30,000)	-6.98%
Stormwater Reimbursement (Street)	521,540	658,136	750,000	750,000	750,000	-	0.00%
	5,229,268	5,363,357	6,251,600	5,811,217	2,806,000	(3,445,600)	-55.12%
Total Non-Property Tax Revenue	107,298,161	126,018,329	126,672,426	108,901,291	111,624,100	(14,612,426)	-11.54%
Total General Fund Revenues	148,685,625	168,415,435	186,749,879	169,267,007	174,964,604	(11,349,375)	-6.08%

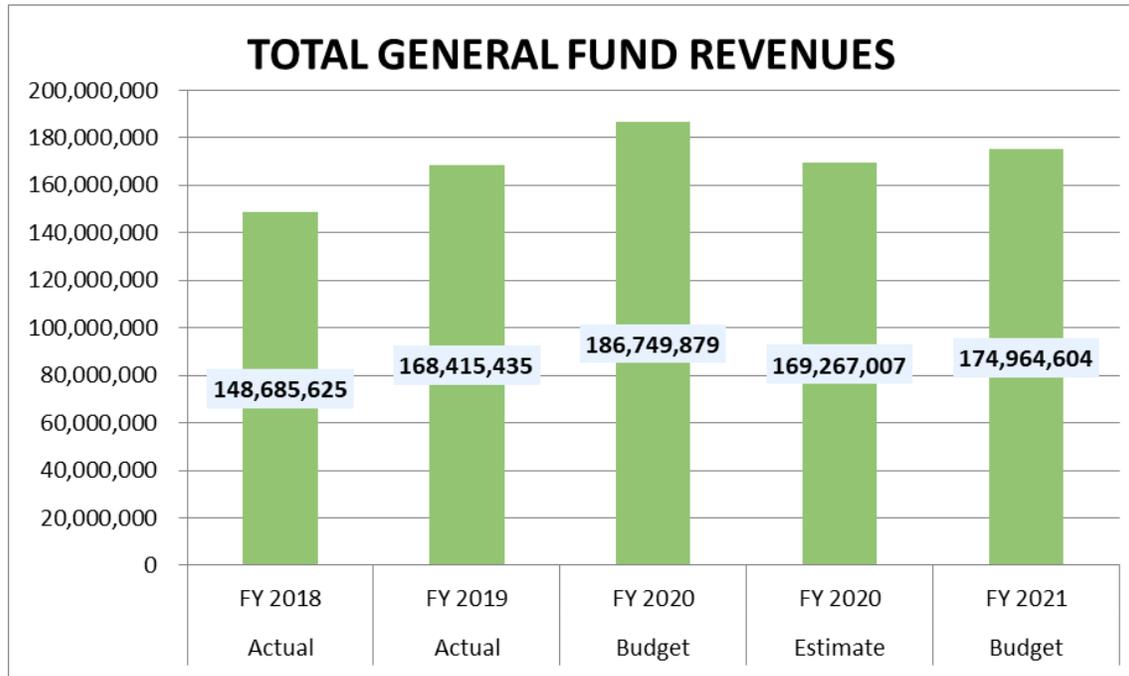
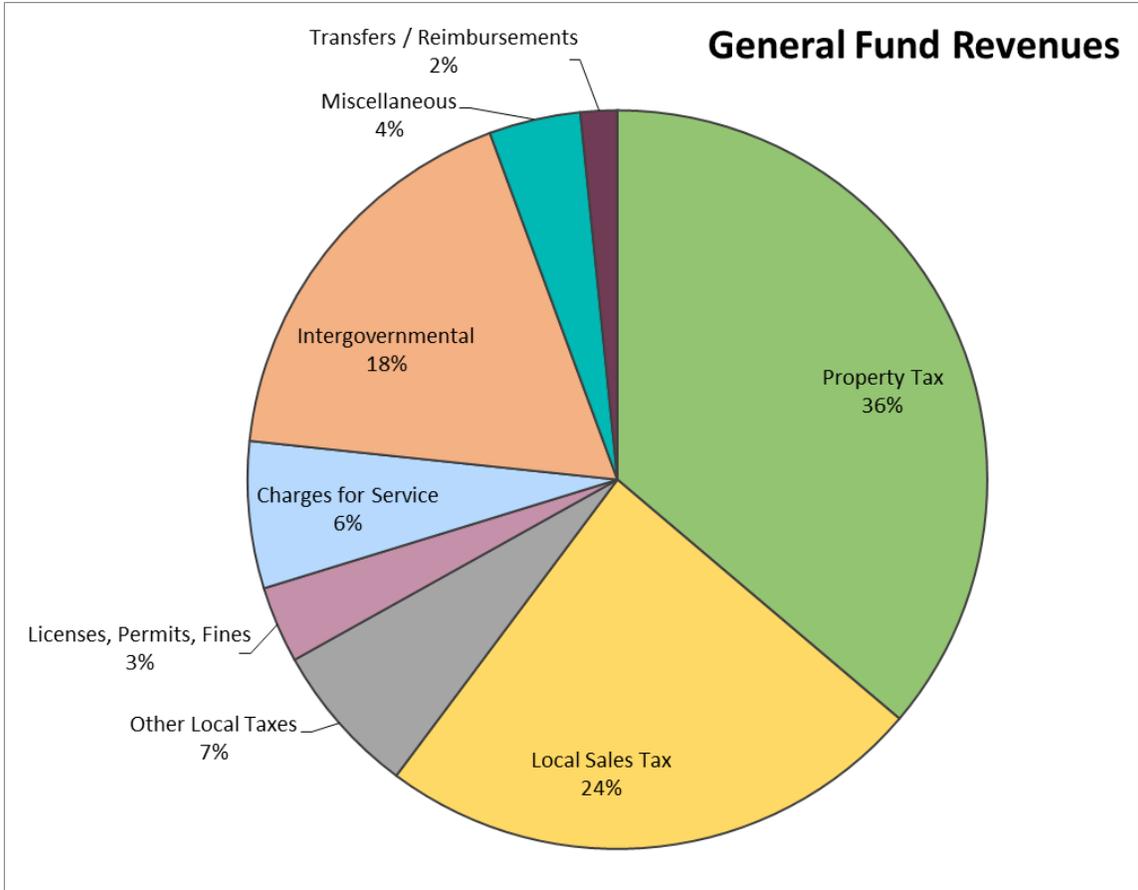
General Fund Revenues

General Fund revenues for FY 2021 total \$174.9 million, reflecting a \$11.8 million or approximately a 6 percent decrease from the FY 2020 budget.

	Actual FY 2018	Actual FY 2019	Budget FY 2020	Estimate FY 2020	Budget FY 2021	Budgeted Variance
Revenue						
Property Tax	41,387,464	42,397,105	60,077,453	60,365,716	63,340,504	3,263,051
Local Sales Tax	46,479,708	48,261,887	49,132,000	45,000,000	41,990,000	(7,142,000)
Other Local Taxes	11,954,423	12,358,358	13,723,775	12,689,536	11,698,900	(2,024,875)
Licenses, Permits, Fines	5,693,081	6,396,447	6,308,500	5,554,854	5,876,300	(432,200)
Charges for Service	6,186,523	7,846,649	11,159,742	9,912,719	11,247,392	87,650
Intergovernmental	24,235,026	28,230,991	32,190,918	23,277,477	31,004,553	(1,186,365)
Miscellaneous	7,520,133	17,560,641	7,905,891	6,655,489	7,000,955	(904,936)
Transfers / Reimbursements	5,229,268	5,363,357	6,251,600	5,811,217	2,806,000	(3,445,600)
Total	148,685,625	168,415,435	186,749,879	169,267,007	174,964,604	(11,785,275)

As you can see in the charts below, property tax revenues make up 36 percent of General Fund revenues followed closely behind by local sales tax revenues at 24 percent.



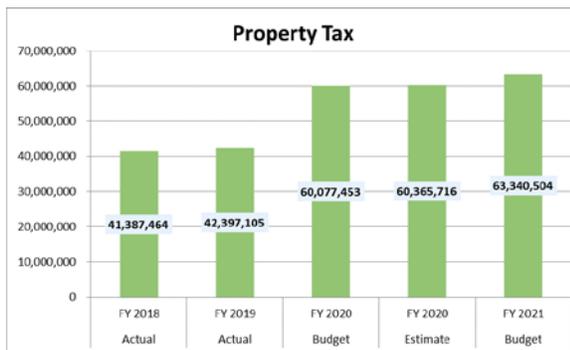


Major Revenue Descriptions, Analyses and Projections

Property Tax

Property taxes are approximately 36 percent of total general fund revenue.

The City's Property Tax rate is established by City Council. The current property tax rate is \$1.2894. This budget proposes no increase to property taxes, which are set at \$1.2894 for each \$100 in assessed value. Property taxes are due and payable by December 31st each year.



The Rutherford County Property Assessor locates and evaluates real property and tangible personal property for tax purposes. A reassessment is conducted every 4 years and was last completed in 2018. The County Board of Equalization hears assessment appeals. After completing the property reassessment, the certified tax rate is calculated, which is the tax rate on the new total assessment that would produce an equal amount of property tax levy as the preceding year. The new total assessment does not include properties being added to the tax roll for the first time in the reassessment year for the purposes of determining the new certified rate.

A city may not take an automatic windfall of increased revenue from a reappraisal. However, if a city wants to increase its revenue after a reappraisal, it must formally advertise its intention before the Council votes to adopt a tax rate higher than the certified rate.

The State Constitution provides that the following percentages of full value be used to determine assessments:

- Residential and farm real property: 25 percent
- Commercial and Industrial real property: 40 percent
- Commercial and Industrial tangible personal property: 30 percent
- Public utility real and tangible personal property: 55 percent
- Other tangible personal property: 5 percent

The property of privately-owned public utilities (railroads, telephone, gas companies, etc.) is assessed by the state Tennessee Regulatory Authority, subject to review and revision by the state Board of Equalization. The assessment ratio is 55 percent of appraised value.

Tax Equivalents, Recovery of Reserved, and Penalty & Interest

General Fund revenues include approximately \$1.6 million of Tax Equivalents, Recovery of Reserved Taxes and Penalty & Interest on Taxes.

The budgeted Tax Equivalents are determined based on previous agreements with the entity and/or the Rutherford County Industrial Development Board. The Industrial Development Board determines the payments based upon the economic impact of a project. The Murfreesboro Housing Authority makes an in lieu of tax payment to the City based on gross rent receipts.

According to state law, a City has an additional 10 years to collect property taxes once they become delinquent. The recovery of reserved taxes represents property tax payments from previous years that are received by the City. Between FY 2010 and FY 2018, the City's average property tax collection rate was 98.5 percent. This trend was utilized in determining this year's budgeted amount.

Penalties and interest are assessed and collected on property taxes that are paid after the due date. The

penalty is ½ percent and interest of 1 percent is imposed on the first day of each month. Historical collection trends are used to determine this year’s budgeted amount.

Other Local Taxes

Other Local Taxes make up approximately \$53.1 million of General Fund revenues. These taxes include the local option sales tax, Gross Receipts Tax, Hotel/Motel Tax, and Beer & Liquor Taxes.

Sales Tax

The local option sales tax is 2.75 percent on most retail purchases. State law requires that the first half of all local option sales tax be distributed to County and City schools based on the average daily school attendance ratio between the two systems. The second half is distributed to the jurisdiction where the sale was made, or the service delivered.

Unlike the state sales tax, the local option sales tax is not applied to the full purchase cost of expensive items. The local sales tax only applies to the first \$1,600 of the purchase price.



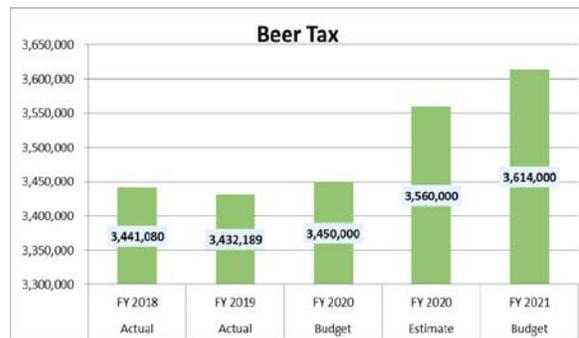
The tax is determined by reviewing historical trends and expected economic growth or decline based on local, state and national forecasts.

The local option sales tax is the general fund’s second largest source of revenue.

Beer and Liquor Tax

Beer Tax is a flat tax of \$35.60 per barrel of 31 gallons of beer sold. The tax upon barrels containing more or less than 31 gallons would be taxed at a proportionate rate. It is the fourth largest source of

general fund revenue. The tax is budgeted based on historical trends and anticipated growth or decline.



Beer Privilege Tax, as provided by § 4-60 of the City Code requires that businesses that sell, distribute, store or manufacture beer pay a beer privilege tax, in the amount of \$100. The beer privilege tax is due January 1 of each year. A one-time beer permit is also required.

Liquor Tax

A 5 percent local liquor tax is levied against wholesale prices of liquor deliveries to package stores in the City. The tax is paid directly by the wholesale dealer to the City on a monthly basis. The City retains 95% of the tax with the balance being vendor compensation for the collections. The tax is budgeted based on historical trends and anticipated growth or decline.

Liquor Privilege Tax - The City levies a privilege tax to be paid annually for on-premise consumption. Section 4-33 of the City Code provides a table of tax rates, which is calculated on the type of business. In January 2018 Council adopted Ordinance 17-O-60, which brought the Liquor Privilege Tax in line with the State rates and became effective October 1, 2018. The new tax ranges from \$120 to \$5,000. The liquor privilege tax is due on October 1 of each year.

Hotel Motel Tax

On January 19, 2019, the City passed Ordinance 19-O-01, which raised the local hotel and motel tax from a rate of 2.5 percent of the room rate charged by the operator to 5.0 percent. The new rate went into effect for occupancy beginning on July 1, 2019.

The tax is collected when the customer is invoiced and remitted by the hotel or motel operator no later than the 20th of the month following to the City Treasurer.

The Hotel Motel tax revenue is used to fund the Chamber of Commerce and other tourism-related organizations or tourism activities of the City.

The budget is determined based on historical trends and anticipated tourist events.

Licenses, Permits, Fines and Fees

The City's various departmental permits, fees, licenses and fines are included in this section. They make up approximately \$5.9 million of General Fund revenues.

Building & Development

Anticipated developments, commercial additions and the expected economic growth or decline facilitate the amounts budgeted for the building and development licenses, permits and fees.

Building Permits - Building permits make up 60 percent of Licenses, Permits, Fines and Fees. Building permit fees are based on square footage of heated areas plus one-third of the square feet of unheated areas and areas under roof, such as garages, unfinished basements and carports.

Electrical License - The City requires electrical contractors to obtain a City of Murfreesboro electrical license to install, maintain or repair electrical wiring, devices, signs and appliances. Section 11-50 of the City Code sets forth the limitations of work permitted in each class of license. The fees are due on October 1.

Gas License - The City requires gas contractors to obtain a City of Murfreesboro gas license to install or modify gas piping, venting or equipment. Section 15-25 of the City Code sets forth the limitations of work permitted by each class of license. The City's Board of Gas Examiners is responsible for approving applicants to take the exams for the classes listed. The fees are due and payable on October 1 of each year.

Plumbing Permits Fee - Plumbing permits fees are calculated based on the type of work permitted plus a base fee of \$40. For instance, a fee of \$8 is charged for each plumbing fixture, floor drain, or trap in addition to the base fee.

Electrical Permit Fee - Electrical permit fees are calculated based on service size and the number of inspections. The base fee is \$35.00.

Mechanical Permit Fee - Mechanical permits for residential units are \$75. Commercial units are a \$60 flat fee plus for the first one thousand dollars, or fraction thereof, of valuation of the installation plus \$6/each additional 1,000 dollars or fraction thereof.

Gas Permit Fee - Gas permits are a \$30 flat fee plus \$8.00 per fixture.

Land Disturbance Permit Fee - New construction projects in the City of Murfreesboro such as new retail buildings, new subdivisions, or new roadways that include land disturbing activities like grading, excavation, clearing, and utility installation are required to obtain a City Land Disturbance Permit. The owner, developer, engineer or contractor can initiate the permitting process by completion and submittal of a Land Disturbance Permit application to the City Engineering Department. Following approval of the application by the Engineering Department, a Land Disturbance Permit must be obtained by the contractor from the Building and Codes Department prior to beginning construction activities. Fees for the permit begin at \$40 for 50 cubic yards or less.

Court Fines

Court Fines - Court Fines make up approximately 22.1 percent of Licenses, Permits, Fines and Fees. Budgeted amounts are determined based on population growth and historical trends.

The Murfreesboro City Court has a cash appearance bond schedule for speeding, parking, alcohol possession and other violations.

The minimum cash bond for speeding offenses is \$130 plus \$1 per mile in excess of 10 miles per hour

over the posted speed limit. The maximum amount is \$175 excluding court costs and taxes.

Automated Traffic Enforcement - The Automated Traffic Enforcement citations are \$50. During FY 2016, the City issued an Invitation to Bid on these services and as a result a new contract with our existing service provider was negotiated. Under the new contract, the service provider will receive \$29 per \$50 citation and the City will receive the remaining \$21. The City will continue to retain all court costs collected. Budgeted amounts are determined based on historical trends.

Court Fines – Drug Fund - Drug fines collected by County Courts are distributed 50 percent to each the General Fund and Drug Fund in accordance with TCA 39-17-428. It has been the City’s practice to transfer the General Fund portion to the Drug Fund to further assist the Police Department.

Charges for Service

Charges for Service make up approximately \$11.2 million of General Fund revenues. These are departmental charges to the public for use of facilities and/or services of the City.

Recreation Service Charges

The Recreation Department service charges include charges for use of Recreational facilities and participation in Recreational activities. These charges make up approximately 21 percent of the Charges for Service category. Amounts budgeted are determined based on historical trends, expected growth or decline and changes to Recreational events that may impact the department’s fees.

Golf Service Charges

The Golf Department service charges are charges for golf rounds, rental of carts, concessions and merchandise sales. These charges make up 16 percent of the Charges for Service category. Amounts budgeted are determined based on historical trends and anticipated growth.

Intergovernmental Revenue

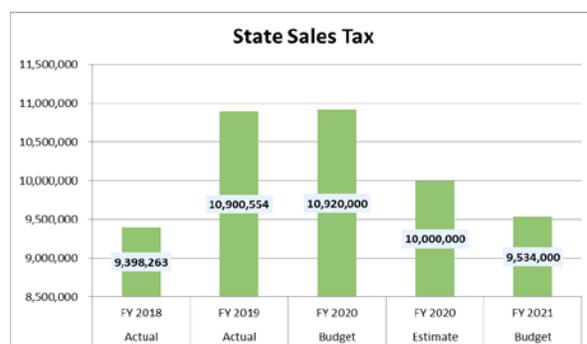
Intergovernmental Revenues are made up of revenues from Rutherford County, the State of Tennessee and the Federal Government. This category is approximately \$30.5 million of General Fund revenues.

State of Tennessee Share Taxes

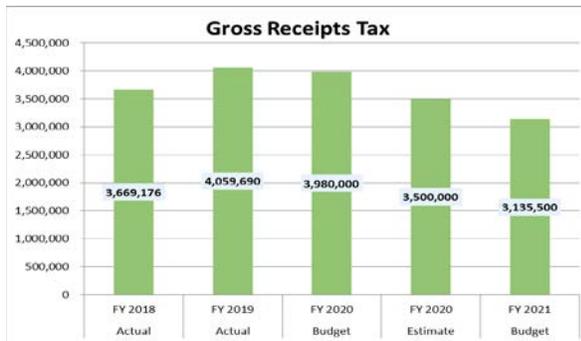
State of Tennessee Shared Taxes makes up approximately 58 percent of the Intergovernmental Revenues.

State Sales Tax - The current state sales tax rate is 7 percent on most items, plus an additional 2.75 percent on the portion of the purchase price of single articles subject to local sales taxes from \$1,600.01 through \$3,200. The exception to this rate is grocery food items, on which the rate is currently 4 percent. In late FY 17, the Governor signed the IMPROVE Act, new legislation that reduced the State Sales Tax on grocery items from 5 percent to 4 percent and increases the Gas Tax over the following 3 years. The state sales tax rate includes 0.5 percent earmarked for K-12 education. Cities receive 4.5925 percent of the remaining 5.5 percent after deductions. It is distributed based on population and the City budgeted approximately \$77.57 per City resident for FY 2021.

The state sales tax allocation is the general fund’s third largest source of revenue.



Gross Receipts Tax - The Gross Receipts Tax is often referred to as the Business License revenues. Businesses are required to file tax returns with the State listing the gross amount of sales tax owed to the State, the amount of deductions for sales tax purposes, and the total gross sales, accompanied by the appropriate business tax payment. The State remits the City's portion less an administrative fee on a monthly basis.



Tennessee Code Annotated § 67-4-708 defines the classifications. Effective January 1, 2014, all classifications are required to file either at their fiscal year end or at the calendar year end. Taxpayers must file their return by the 15th day of the fourth month following their federal tax year end.

Gross Receipts Tax is the fifth largest source of operating revenue for the City. The budget amount for this tax is determined using historical trends and the economic climate.

TVA Gross Receipts Tax - TVA pays 5% of gross power sale proceeds to the State in lieu of taxes. The State distributes 30% of the revenue generated above the benchmark year (1978). The tax is distributed to cities based on population. The State distributes this revenue quarterly. For FY 2021, the City budgeted approximately \$12.00 per City resident in state gross receipts tax revenue.

State Income Tax - Three-eighths of the state tax on certain dividend and interest income paid by taxpayers is remitted by the State to the City in which the taxpayers live. Payment is made for all such taxpayers no later than the following July 31 based on taxes collected in that city in the preceding

fiscal year. This is also referred to as the Hall Income Tax. Part of the IMPROVE Act also reduced this tax by 1 percent in FY19 and reduces it another 1 percent in FY20. The state income tax will be fully repealed in FY 2021.

State Beer Tax - The state levies a \$4.29 per barrel tax on the manufacture, sale, and transportation of beer. Cities are allocated 10.05 percent of this money on a per capita basis without regard to legal beer sales in the City. For FY 2021, the City budgeted approximately \$0.45 per City resident from the state in state beer tax.

Mixed Drink Tax - The state levies a 15 percent gross receipts tax on wine and spirit sales. The tax is earmarked for education and local government. Cities receive 25 percent of the tax collected from businesses in their boundaries.

State Excise Tax - The corporate excise tax is collected from banks and is shared with municipalities and counties. Generally, the excise tax on banks is 3 percent of net earnings (excluding interest from state bonds) minus 7 percent of ad valorem taxes, with a complicated formula for determining a minimum tax based on a bank's capital stock.

Street & Transportation - The Special Petroleum Products Tax is levied by the State, in the amount of 1 cent per gallon on all petroleum products. It is distributed to cities based on population. For FY 2021, the City budgeted approximately \$1.99 per City resident.

Telecom Sales Tax - Public Chapter 719 of State law provides for taxation of mobile communication services. Interstate telecommunications are subject to tax if the services originate in, or are received in, Tennessee and are billed or charged to a service address in Tennessee. The sales tax rate is 2.5 percent. The state's formula for distributing the telecom tax is half based on the service address and half based on the proportion of the City's population with the aggregated population of the state.

State Highway Maintenance - The State contracts with the City annually to provide for maintenance of state rights-of-way within the City limits.

State and Federal Grants

State and Federal grants make up approximately 10.8 percent of General Fund Revenues.

Public Transportation - The Transportation Department receives several grants for the operation of Rover, the City's public transit service. The Federal and State portions of the grant are based on expected expenditures. Funding is reimbursed at either 90 percent for capital items or 75 percent for operating expenditures.

Recreation Greenway - The Parks and Recreation Department is responsible for the development and maintenance of the City's Greenway system. The development of the Greenway is 80 percent funded by the Federal Government through the use of grants. The remaining 20 percent is funded by the City.

JAG Grant - The Police Department received a Justice Assistance Grant (JAG) to fund police equipment not otherwise funded. The amount budgeted for this grant is based on the grant award.

Miscellaneous Revenue

Gas Franchise Tax

The current gas franchise with Atmos requires payment of a franchise fee in the amount of 3 percent of revenues. Amounts budgeted are based on historical trends.

Cable Franchise Fee

Amounts budgeted are based on historical trends.

Transfers & Reimbursements from Other Funds

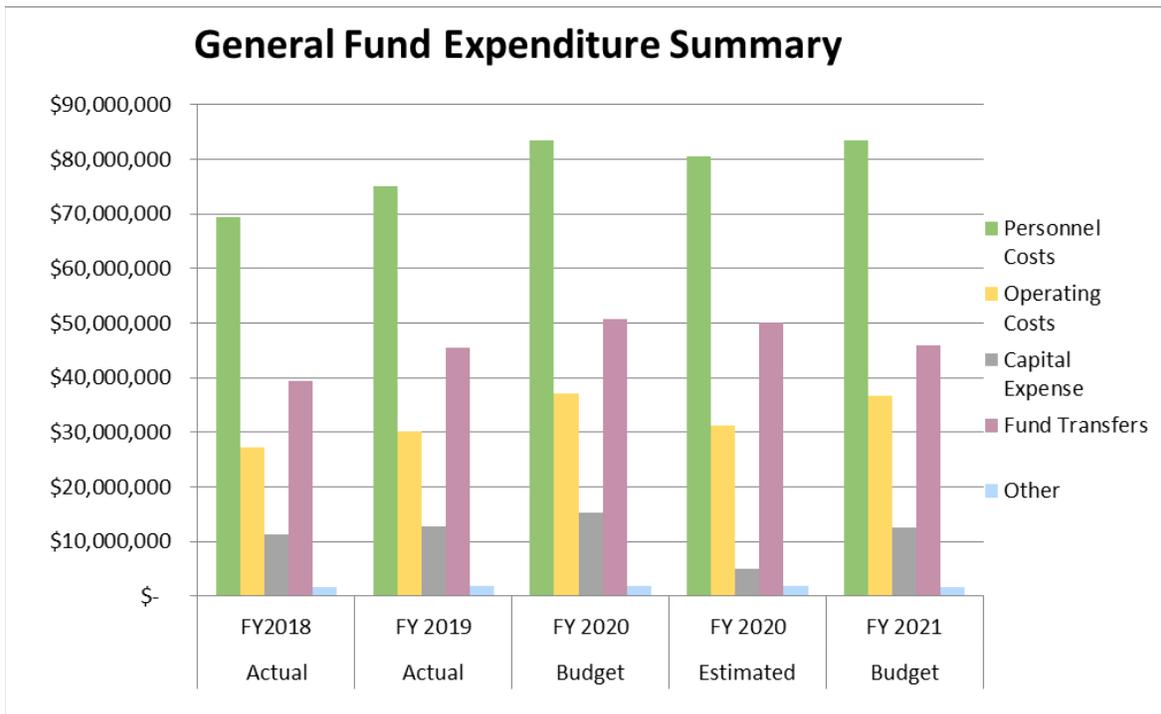
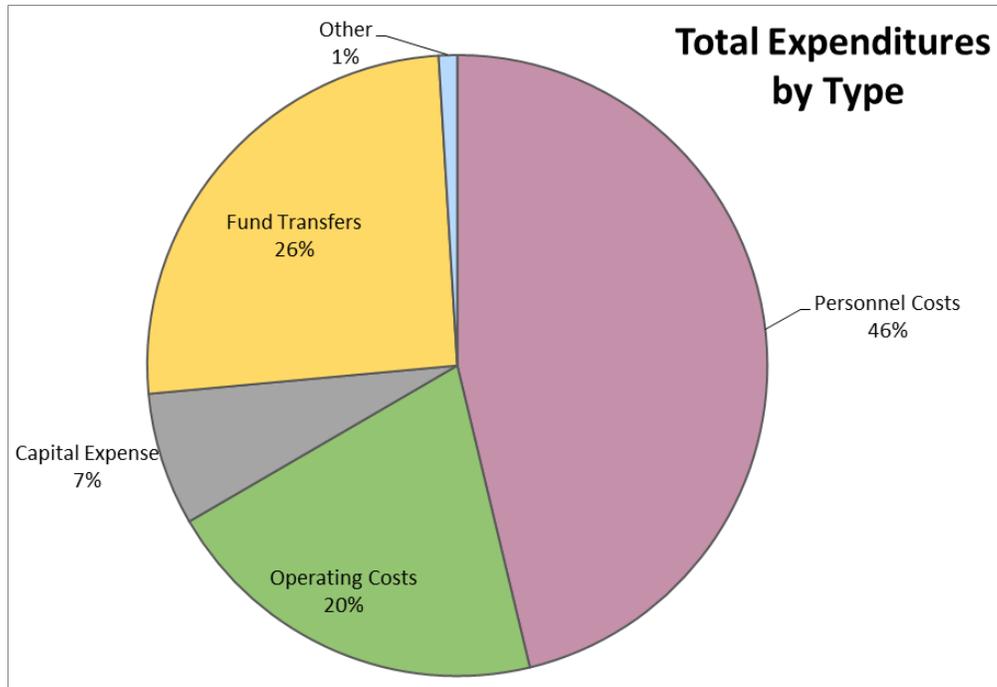
Transfers and Reimbursements from Other Funds include transfers for tax equivalents, legal services, reimbursement of Information Technology expenditures and various other miscellaneous items.

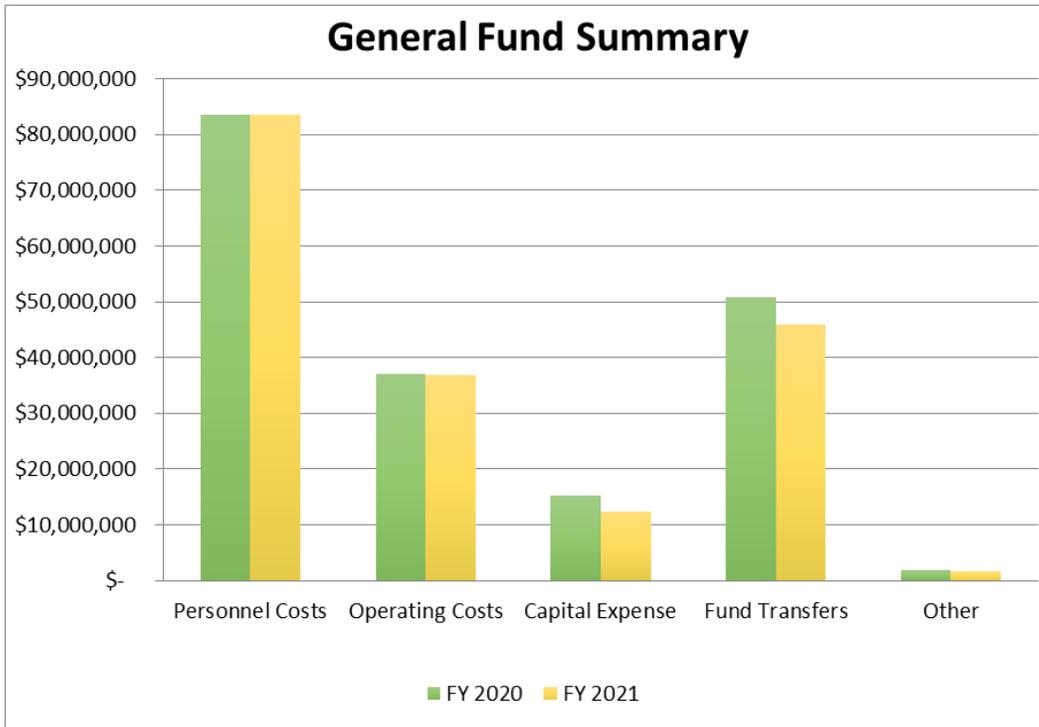
General Fund Expenditures

2020 - 2021							
Recapitulation of Expenditures							
Description	2017 - 2018 Actual	2018 - 2019 Actual	2019 - 2020 Budget	2019 - 2020 Estimated	2020 - 2021 Budget	Increase/ (Decrease)	% Change
GENERAL FUND							
Mayor & Council	270,363	287,435	342,163	368,984	358,334	16,171	4.73%
City Manager Department	860,962	1,356,677	1,810,581	1,577,689	1,864,898	54,317	3.00%
Economic Development	782,026	802,727	1,082,750	944,820	698,750	(384,000)	-35.47%
Finance & Tax Department	1,492,044	1,511,210	1,772,317	1,744,334	1,845,169	72,851	4.11%
Legal Department	909,496	924,233	1,279,113	1,216,706	1,219,849	(59,264)	-4.63%
City Court Department	505,752	527,618	587,753	578,109	607,098	19,345	3.29%
Purchasing Department	198,944	206,567	225,731	215,730	222,856	(2,875)	-1.27%
Information Technology Department	2,316,698	2,657,056	3,496,068	3,191,965	3,308,551	(187,516)	-5.36%
Communications Department	698,948	635,422	706,188	691,353	710,048	3,861	0.55%
Human Resources Department	993,847	938,607	1,251,047	1,189,548	1,106,426	(144,621)	-11.56%
General Gov't Buildings Department	697,346	1,034,401	1,375,234	1,234,971	1,234,173	(141,061)	-10.26%
Fleet Services	524,246	613,904	715,600	603,156	716,500	900	0.13%
Building & Codes Department	1,885,639	1,975,911	2,138,733	2,105,453	2,149,735	11,002	0.51%
Planning Department	1,217,832	1,202,785	1,506,489	1,231,911	1,451,323	(55,166)	-3.66%
Community Development	1,177,089	1,142,929	1,165,278	831,895	1,547,753	382,475	32.82%
Police Department	29,205,445	31,004,178	36,400,196	32,482,868	35,551,401	(848,795)	-2.33%
Fire Department	18,772,942	20,417,057	21,877,746	21,997,455	21,742,963	(134,783)	-0.62%
Engineering Department	1,810,281	1,529,110	1,608,862	1,579,670	1,586,474	(22,388)	-1.39%
Infrastructure	7,819,468	10,926,040	10,980,000	3,189,879	9,250,000	(1,730,000)	-15.76%
State Street Aid	3,561,304	5,033,481	4,429,700	4,470,000	4,801,500	371,800	8.39%
Street Department	5,887,877	6,203,452	6,647,302	6,370,184	6,556,624	(90,678)	-1.36%
Civic Plaza	62,346	89,565	93,220	86,513	71,803	(21,417)	-22.97%
Parking Garage	77,021	75,596	166,297	64,650	62,600	(103,697)	-62.36%
Traffic & Transportation Department	2,903,408	3,157,018	5,741,258	3,574,855	5,768,013	26,755	0.47%
Parks & Recreation Department	12,043,912	11,680,818	13,406,299	12,160,630	12,759,693	(646,606)	-4.82%
Golf Department:							
Old Fort Golf Course	1,601,803	1,687,083	1,739,093	1,678,235	1,743,864	4,771	0.27%
Vet. Adm. Golf Course	307,526	307,135	309,965	243,580	273,145	(36,820)	-11.88%
Bloomfield	65,860	69,609	79,260	74,487	99,318	20,058	25.31%
Solid Waste Department	4,790,418	4,377,587	5,701,383	5,476,517	6,286,635	585,252	10.27%
Drug Fund	39,419	23,169	25,000	33,155	25,000	-	0.00%
City Schools	5,310,103	6,585,103	7,885,103	7,885,103	7,885,103	0	0.00%
City Schools - One Time	-	-	1,300,000	1,300,000	-	(1,300,000)	-100.00%
Airport Fund			123,000		123,000	-	0.00%
Strategic Partnerships:							
Strategic Funding Partners	1,444,321	1,511,541	1,539,452	1,539,452	1,545,452	6,000	0.39%
Strategic Operating Partners	139,620	154,166	151,000	151,000	0	(151,000)	-100.00%
Gateway Project	2,216	-	30,000	-	30,000	-	0.00%
Reserve for Uncoll. Taxes	827,618	846,110	846,600	1,207,980	1,266,955	420,355	49.65%
Adj & Allow - Delinq Taxes	60,003	14,165	500,000	77,247	500,000	-	0.00%
Mixed Drink Tax-Schools	539,355	571,104	700,000	525,000	681,500	(18,500)	-2.64%
Unforeseen Contingencies	6,150	547,369	1,269,080	23,123	475,000	(794,080)	-62.57%
General & Liability Insurances	680,863	340,697	1,153,597	1,153,597	1,016,557	(137,040)	-11.88%
Other General Gov't Salaries & Benefits	2,418,975	2,625,651	2,751,077	2,702,393	3,307,112	556,035	20.21%
Other Misc. General Government	11,340	(66,455)	3,000	1,162	6,000	3,000	100.00%
County Shared Cost	5,509	843,803	227,500	16,000	16,000	(211,500)	-92.97%
Debt Service	34,082,247	38,827,525	41,397,095	41,000,000	37,964,387	(3,432,708)	-8.29%
TOTAL GENERAL FUND	149,008,580	165,199,158	188,537,129	168,791,360	180,437,562	(8,099,567)	-4.30%
* - Street Division and Urban Environmental Department merged in FY 19. For comparison prior years are presented together.							
** - Parks & Recreation and Senior Citizens Departments merged in FY 19. For comparison prior years are presented together.							

General Fund Expenditure Summary

Total General Fund expenditures are \$180.4 million, a decrease of approximately \$8.1 million under FY 2020 budget. This budget proposes a no salary increase for all full-time exempt employees this year. Non-exempt employees will not move one step per the salary tables.





Fund transfers include funding for City schools and debt service.

The City has budgeted a decrease to General Fund balance of approximately \$5.5 million for FY 2021. Of this, \$755,900 will be spent out of Restricted and Committed fund balances. The remaining \$4.7 million will come out of Unassigned Fund Balance.

The following pages detail the General Fund expenditures by department. Departmental narratives, including goals and priorities are located in the Appendix, beginning on page 112.

Departmental Expenditure Summary

2020 - 2021 Budget Year							
Mayor and Council Budget							
Description	2017 - 2018 Actual	2018 - 2019 Actual	2019 - 2020 Budget	2019 - 2020 Estimated	2020 - 2021 Budget	Increase/ (Decrease)	% Change
Salary - Full-Time - Regular	69,000	78,500	80,400	80,400	80,400	-	0.00%
Social Security & Medicare Tax	5,800	6,358	6,070	8,930	8,624	2,554	42.08%
Hospital And Health Insurance	38,547	56,793	68,587	75,550	74,149	5,562	8.11%
Dental Insurance - Delta	2,144	2,468	2,559	2,818	2,821	262	10.24%
Defined Benefit Plan	2,883	2,883	2,884	3,821	4,251	1,367	47.40%
Defined Contribution Plan	3,331	3,614	3,770	3,797	3,796	26	0.69%
LTD & Life Insurance	456	479	493	509	497	4	0.81%
Worker's Compensation	106	129	80	80	96	16	20.00%
Board and Committee Members	-	1,700	2,400	2,400	2,400	-	0.00%
Other Per Diem	-	-	12,600	-	-	(12,600)	-100.00%
Use of Employee's Auto	16,800	18,800	38,400	38,400	38,400	-	0.00%
Cell Phone Allowance	-	-	-	12,600	12,600	12,600	
Total Personnel Costs	139,066	171,725	218,243	229,306	228,034	9,791	4.49%
Printing Services	-	-	-	1,084	600	600	
Memberships & Dues	72,242	49,303	52,080	60,000	60,000	7,920	15.21%
Advertising	5,518	4,893	6,000	4,395	4,000	(2,000)	-33.33%
Subscriptions - Newspapers,etc	318	-	500	-	-	(500)	-100.00%
Professional Services	42,500	48,055	45,000	45,000	45,000	-	0.00%
Legal Services & Expenses	-	-	-	-	2,500	2,500	
Training & Travel	8,979	10,004	10,040	25,000	10,000	(40)	-0.40%
Food	85	46	300	1,200	1,000	700	233.33%
Miscellaneous Expense	54	(9)	5,000	-	2,000	(3,000)	-60.00%
Meals During Meetings	1,602	3,419	3,500	3,000	3,000	(500)	-14.29%
Community Engagement	-	-	-	-	1,000	1,000	
Total Operating Budget	131,297	115,710	122,420	139,678	129,100	6,680	5.46%
Operating and Salary Budget	270,363	287,435	340,663	368,984	357,134	16,471	4.83%
Machinery & Equipment	-	-	1,500	-	1,000	(500)	-33.33%
Computer Software Exp	-	-	-	-	200	200	
Total Fixed Assets	-	-	1,500	-	1,200	(300)	-20.00%
Total Legislative Budget	270,363	287,435	342,163	368,984	358,334	16,171	4.73%

2020 - 2021 Budget Year City Manager Budget

Description	2017 - 2018 Actual	2018 - 2019 Actual	2019 - 2020 Budget	2019 - 2020 Estimated	2020 - 2021 Budget	Increase/ (Decrease)	% Change
Sale of Fixed Asset	657	65	-	-	-	-	
Revenues	657	65	-	-	-	-	
Salary - Full-Time - Regular	556,723	937,781	1,247,423	1,084,953	1,254,330	6,907	0.55%
Longevity	2,940	8,100	6,840	7,620	7,440	600	8.77%
Part-Time Regular Emp Wages	23,544	248	-	-	-	-	
Overtime Wages	67	-	100	-	500	400	400.00%
Annual Holiday Gift	250	400	550	550	600	50	9.09%
Social Security & Medicare Tax	38,385	67,137	86,866	75,267	89,473	2,607	3.00%
Hospital And Health Insurance	54,093	114,604	175,200	147,511	190,075	14,875	8.49%
Dental Insurance - Delta	2,331	4,909	6,629	6,590	8,657	2,028	30.59%
Defined Benefit Plan	35,348	75,268	102,333	100,435	126,306	23,973	23.43%
Defined Contribution Plan	10,294	25,044	39,674	64,051	68,317	28,643	72.20%
LTD & Life Insurance	2,235	5,539	6,906	6,642	7,127	221	3.20%
Worker's Compensation	4,595	7,771	4,855	4,855	5,773	918	18.91%
Total Personnel Costs	730,806	1,246,801	1,677,376	1,498,473	1,758,598	81,222	4.84%
Contractual Services	20,351	7,000	7,500	-	5,000	(2,500)	-33.33%
Printing Services	3,699	-	1,000	-	500	(500)	-50.00%
Memberships & Dues	3,949	1,943	4,105	3,212	5,000	895	21.80%
Advertising	1,320	1,504	2,000	-	1,000	(1,000)	-50.00%
Subscriptions - Newspapers	868	1,182	2,000	1,180	1,000	(1,000)	-50.00%
License/Prof Fees	-	1,478	1,270	35	2,000	730	57.48%
Telephone & Other Comm.	35,232	41,335	31,000	20,837	25,000	(6,000)	-19.35%
Cell Phone	1,278	2,889	4,140	3,889	4,200	60	1.45%
Internet	-	434	480	428	500	20	4.17%
Cable Service	37	38	40	38	500	460	1150.00%
Professional Services	5,407	-	-	-	-	-	
Legal Services & Expenses	-	-	-	2,500	2,500	2,500	
Repair & Maint. Motor Vehicles	26	52	100	-	100	-	0.00%
Fleet - Repair & Maintenance	625	1,307	300	2,359	500	200	66.67%
Repair & Maint Furn. & Machine	3,244	3,234	3,700	3,400	3,700	-	0.00%
Training & Travel	20,627	9,312	28,570	16,304	15,000	(13,570)	-47.50%
Employee	202	51	500	-	3,500	3,000	600.00%
Car Allowance & Mileage	42	957	700	97	700	-	0.00%
Supplies	85	375	700	154	500	(200)	-28.57%
Office Supplies and Materials	2,468	4,492	4,500	4,000	4,000	(500)	-11.11%
Office Stationery and Forms	187	548	1,500	72	1,000	(500)	-33.33%
IT Supplies	-	448	500	-	500	-	0.00%
Software Subscriptions	-	4,063	5,500	3,077	5,000	(500)	-9.09%
Postage & Shipping	241	166	500	278	500	-	0.00%
Food	5,344	5,161	7,500	6,272	5,000	(2,500)	-33.33%
Household & Janitor Supplies	657	311	500	194	500	-	0.00%
Gas, Oil, Diesel, Grease, Etc.	2,235	1,038	2,100	900	1,500	(600)	-28.57%
Surety Bonds - Officials & Emp	314	-	400	-	100	(300)	-75.00%

2020 - 2021 Budget Year City Manager Budget

Description	2017 - 2018 Actual	2018 - 2019 Actual	2019 - 2020 Budget	2019 - 2020 Estimated	2020 - 2021 Budget	Increase/ (Decrease)	% Change
Vehicle Insurance	1,220	289	-	-	-	-	
Miscellaneous Expense	14,214	4,070	5,000	2,800	5,000	-	0.00%
Art Committee	2,782	1,212	1,000	510	-	(1,000)	-100.00%
Meals During Meetings	2,218	2,260	2,800	2,093	3,000	200	7.14%
Community Engagement	-	472	900	-	2,000	1,100	122.22%
Total Admin Operating Budget	128,869	97,621	120,805	74,628	99,300	(21,505)	-17.80%
Contractual Services	-	25,816	300,000	150,000	120,000	(180,000)	-60.00%
Membership & Dues	-	-	-	-	2,500	2,500	
Advertising	-	-	-	1,170	1,500	1,500	
Licenses/Certifications	-	-	-	-	600	600	
Professional Services	-	12,064	-	-	-	-	
Training & Travel	-	16	10,700	1,500	5,000	(5,700)	-53.27%
Car Allowance & Mileage	-	44	-	75	200	200	
Office Supplies and Materials	-	54	500	100	500	-	0.00%
Software Subscriptions	-	600	4,800	8,385	7,200	2,400	50.00%
Miscellaneous Expense	-	-	-	24,500	3,000	3,000	
Meals During Meetings	-	130	-	590	500	500	
Chamber Of Commerce	497,324	483,592	487,500	479,250	240,000	(247,500)	-50.77%
Leadership Rutherford	1,500	1,500	1,500	1,500	-	(1,500)	-100.00%
Chamber-Economic Development	97,250	97,250	97,250	97,250	97,250	-	0.00%
Chamber-Murfreesboro Econ Dev	22,500	22,500	22,500	22,500	22,500	-	0.00%
Chamber-Destination Rutherford	120,000	120,000	120,000	120,000	120,000	-	0.00%
Chamber-Tourist Events	18,451	13,000	13,000	13,000	13,000	-	0.00%
Chamber - TSSAA	25,000	25,000	25,000	25,000	25,000	-	0.00%
Strategic Partnerships	-	-	-	-	40,000	40,000	
Total Economic Development Operating Budget	782,026	802,727	1,082,750	944,820	698,750	(384,000)	-35.47%
Operating and Salary Budget	1,641,701	2,147,149	2,880,931	2,517,922	2,556,648	(324,283)	-11.26%
Office Machinery & Equipment	-	1,544	3,500	-	2,500	(1,000)	-28.57%
Computer Software Exp	-	148	400	-	500	100	25.00%
Computer Equipment	1,287	5,316	4,000	4,200	1,500	(2,500)	-62.50%
Furniture & Fixtures	-	5,022	4,500	387	2,500	(2,000)	-44.44%
Total Fixed Assets	1,287	12,255	12,400	4,587	7,000	(5,400)	-43.55%
Total City Manager Budget	1,642,988	2,159,404	2,893,331	2,522,509	2,563,648	(329,683)	-11.39%

2020 - 2021 Budget Year

Finance and Tax

Description	2017 - 2018 Actual	2018 - 2019 Actual	2019 - 2020 Budget	2019 - 2020 Estimated	2020 - 2021 Budget	Increase/ (Decrease)	% Change
Miscellaneous Expense	1,304	1,905	2,300	2,250	2,300	-	0.00%
Cash Over and Short	(132)	(31)	-	100	-	-	
Meals During Meetings	-	-	-	-	-	-	
Total Operating Budget	284,413	271,782	324,070	268,513	334,850	10,780	3.33%
Operating and Salary Budget	1,481,270	1,509,636	1,767,517	1,743,634	1,841,369	73,851	4.18%
Machinery & Equipment	-	180	-	-	-	-	
Office Machinery & Equipment	1,143	-	1,000	-	1,500	500	50.00%
Computer Software Exp	4,149	-	2,300	-	-	(2,300)	-100.00%
Computer Equipment	4,568	1,394	1,500	700	2,300	800	53.33%
Furniture & Fixtures	915	-	-	-	-	-	
Total Fixed Assets	10,774	1,574	4,800	700	3,800	(1,000)	-20.83%
Total Finance & Tax Budget	1,492,044	1,511,210	1,772,317	1,744,334	1,845,169	72,851	4.11%

2020 - 2021 Budget Year
Other General Government Budget

Description	2017 - 2018 Actual	2018 - 2019 Actual	2019 - 2020 Budget	2019 - 2020 Estimated	2020 - 2021 Budget	Increase/ (Decrease)	% Change
Benefit Payout	822,369	908,316	1,016,155	1,085,437	1,200,000	183,845	18.09%
Social Security & Medicare Tax	61,164	67,424	76,645	81,434	103,612	26,967	35.18%
Hospital And Health Insurance	129,374	120,471	147,874	153,677	200,000	52,126	35.25%
Dental Insurance - Delta	5,689	5,607	7,051	6,944	8,000	949	13.46%
Defined Benefit Plan	101,166	118,872	161,582	173,493	230,000	68,418	42.34%
Defined Contribution Plan	215	-	1,272	1,822	-	(1,272)	-100.00%
LTD & Life Insurance	(202)	2,863	5,498	3,277	3,500	(1,998)	-36.34%
Total Personnel Costs	1,119,776	1,223,554	1,416,077	1,506,085	1,745,112	329,035	23.24%
Retiree Hospital & Health Ins.	1,265,000	1,360,764	1,300,000	1,170,977	1,500,000	200,000	15.38%
Unemployment Insurance	24,462	31,217	25,000	15,331	50,000	25,000	100.00%
S.125 Administration Costs	9,737	10,115	10,000	10,000	12,000	2,000	20.00%
County Shared Costs	5,509	843,803	227,500	16,000	16,000	(211,500)	-92.97%
Telephone & Other Comm.	5,802	5,499	3,000	1,162	6,000	3,000	100.00%
Repair & Maintenance - Gateway	2,216	-	30,000	-	30,000	-	0.00%
Fuel Inventory Change	5,355	(71,955)	-	-	-	-	
General Liability Insurance	638,039	304,243	1,056,186	1,056,186	830,499	(225,687)	-21.37%
Property Insurance	42,824	36,455	97,411	97,411	186,058	88,647	91.00%
Transfer Schools Mix Drink Tax	539,355	571,104	700,000	525,000	681,500	(18,500)	-2.64%
Loss on Reserved Taxes	827,618	846,110	846,600	1,207,980	1,266,955	420,355	49.65%
Adjustment & Allowance on Tax	60,003	14,165	500,000	77,247	500,000	-	0.00%
Unforeseen Contingencies	6,150	547,369	1,269,080	23,123	475,000	(794,080)	-62.57%
Clearing - Other	183	-	-	-	-	-	
Total Operating Budget	3,432,253	4,498,888	6,064,777	4,200,416	5,554,012	(510,765)	-8.42%
Total Other General Government Budget	4,552,028	5,722,443	7,480,854	5,706,501	7,299,124	(181,730)	-2.43%

2020 - 2021 Budget Year

Non-Departmental Transfers Budget

Description	2017 - 2018 Actual	2018 - 2019 Actual	2019 - 2020 Budget	2019 - 2020 Estimated	2020 - 2021 Budget	Increase/ (Decrease)	% Change
Transfer To City Schools	5,310,103	6,585,103	7,885,103	7,885,103	7,885,103	0	0.00%
Transfer To City Schools-One Time	-	-	1,300,000	1,300,000	-	(1,300,000)	-100.00%
Transfer To Drug Fund	39,419	23,169	25,000	33,155	25,000	-	0.00%
Transfer to Debt Service Fund	34,082,247	38,827,525	41,397,095	41,000,000	37,964,387	(3,432,708)	-8.29%
Transfer to Airport Fund	-	-	123,000	-	123,000	-	0.00%
Total Non-Departmental Transfers	39,431,769	45,435,797	50,730,198	50,218,258	45,997,490	(4,732,708)	-9.33%

2020 - 2021 Budget Year

Legal Budget

Description	2017 - 2018 Actual	2018 - 2019 Actual	2019 - 2020 Budget	2019 - 2020 Estimated	2020 - 2021 Budget	Increase/ (Decrease)	% Change
Fees and Commissions	16,068	14,431	15,000	17,283	15,000	-	0.00%
Copies	-	35	-	5	-	-	
Sale of Fixed Assets	-	3	-	42	-	-	
Charges to Risk Mgmt Fund	150,000	150,000	310,000	310,000	356,500	46,500	15.00%
Charges for Service - Airport Fund	4,745	5,000	10,000	10,000	11,000	1,000	10.00%
Charges to City Schools	75,000	100,000	165,000	165,000	173,000	8,000	4.85%
Transfer In From Water & Sewer	153,950	154,000	160,000	133,333	185,000	25,000	15.63%
Transfer In From Electric Fund	73,000	73,000	76,000	75,727	-	(76,000)	-100.00%
Revenues	472,763	496,469	736,000	711,391	740,500	4,500	0.61%
Salary - Full-Time - Regular	620,949	621,015	845,033	814,957	791,133	(53,900)	-6.38%
Longevity	4,260	4,560	5,940	5,160	3,480	(2,460)	-41.41%
Holiday Pay	-	95	-	-	-	-	
Overtime Wages	-	63	5,301	-	1,000	(4,301)	-81.14%
Annual Holiday Gift	350	350	450	450	450	-	0.00%
Social Security & Medicare Tax	42,998	45,294	61,268	59,518	56,931	(4,337)	-7.08%
Hospital And Health Insurance	110,451	99,805	122,643	104,203	110,415	(12,228)	-9.97%
Dental Insurance - Delta	4,663	4,416	4,274	4,679	5,141	867	20.29%
Defined Benefit Plan	46,348	49,619	82,643	61,200	53,085	(29,558)	-35.77%
Defined Contribution Plan	19,494	18,621	20,789	31,200	26,661	5,872	28.24%
LTD & Life Insurance	3,645	3,648	4,187	4,465	4,733	546	13.04%
Worker's Compensation	862	1,373	858	858	1,020	162	18.88%
Total Personnel Costs	854,021	851,804	1,153,387	1,089,634	1,054,049	(99,338)	-8.61%
Printing Services	2,297	4,468	8,000	2,400	5,000	(3,000)	-37.50%
Memberships & Dues	5,460	4,020	9,996	3,900	10,500	504	5.04%
Subscriptions - Newspapers,etc	220	259	450	678	550	100	22.22%
Profession. Svc - Subscription	16,196	17,594	27,000	22,539	28,500	1,500	5.56%
Real Estate Services & Fees	54	917	2,000	606	2,000	-	0.00%
License/Prof Fees	1,638	1,638	3,080	-	3,000	(80)	-2.60%
Telephone & Other Comm.	885	913	1,100	466	600	(500)	-45.45%
Cell Phone	1,539	1,472	3,500	2,219	3,500	-	0.00%
Internet	399	408	500	408	600	100	20.00%
Cable Service	74	76	100	76	200	100	100.00%
Legal Services & Expenses	15,186	22,161	30,000	64,786	30,000	-	0.00%
Legal Svcs - Investigations	-	-	-	-	35,000	35,000	
Repair & Maint Furn. & Machine	1,972	2,201	3,500	3,784	2,500	(1,000)	-28.57%
Training & Travel	2,269	9,462	14,500	15,580	14,500	-	0.00%
Car Allowance & Mileage	52	-	300	81	-	(300)	-100.00%
Other Employee & Travel	344	-	400	-	750	350	87.50%
Car Allowance & Mileage	396	-	700	81	750	50	7.14%
Office Supplies and Materials	3,028	3,825	7,500	3,177	7,500	-	0.00%
IT Supplies	153	-	300	-	300	-	0.00%
Software Subscriptions	280	213	900	156	1,200	300	33.33%
Postage & Shipping	768	1,113	1,500	1,568	1,600	100	6.67%
Food	-	-	-	155	500	500	

2020 - 2021 Budget Year

Legal Budget

Description	2017 - 2018 Actual	2018 - 2019 Actual	2019 - 2020 Budget	2019 - 2020 Estimated	2020 - 2021 Budget	Increase/ (Decrease)	% Change
Surety Bonds - Officials & Emp	50	200	100	-	-	(100)	-100.00%
Miscellaneous Expense	107	30	500	20	500	-	0.00%
Meals During Meetings	89	-	-	-	-	-	
Total Operating Budget	53,059	71,344	115,226	122,601	158,800	43,574	37.82%
Operating and Salary Budget	907,079	923,149	1,268,613	1,212,236	1,212,849	(55,764)	-4.40%
Machinery & Equipment	-	140	1,000	-	1,000	-	0.00%
Office Machinery & Equipment	-	450	1,000	-	1,000	-	0.00%
Computer Equipment	997	494	6,000	2,834	3,000	(3,000)	-50.00%
Furniture & Fixtures	1,420	-	2,500	1,637	2,000	(500)	-20.00%
Total Fixed Assets	2,417	1,084	10,500	4,471	7,000	(3,500)	-33.33%
Total Legal Expenses	909,496	924,233	1,279,113	1,216,706	1,219,849	(59,264)	-4.63%

2020 - 2021 Budget Year

City Court Budget

Description	2017 - 2018 Actual	2018 - 2019 Actual	2019 - 2020 Budget	2019 - 2020 Estimated	2020 - 2021 Budget	Increase/ (Decrease)	% Change
City Court Fines And Costs	1,074,251	1,298,303	1,250,000	1,000,000	1,300,000	50,000	4.00%
City Ct - Safe Street Program	896,475	931,143	900,000	700,000	950,000	50,000	5.56%
E-Citation Revenue	6,317	7,195	-	1,422	1,500	1,500	
Interest Earnings	57	114	-	30	-	-	
Revenues	1,977,099	2,236,755	2,150,000	1,701,452	2,251,500	101,500	4.72%
Salary - Full-Time - Regular	261,023	282,726	299,384	299,708	300,366	982	0.33%
Longevity	5,220	5,520	5,760	5,760	6,120	360	6.25%
Overtime Wages	508	345	500	130	500	-	0.00%
Annual Holiday Gift	300	300	250	300	300	50	20.00%
Social Security & Medicare Tax	19,144	20,638	21,527	22,342	21,298	(229)	-1.06%
Hospital And Health Insurance	66,530	69,125	73,513	87,033	84,938	11,425	15.54%
Dental Insurance - Delta	2,926	3,382	3,695	3,997	4,002	307	8.31%
Defined Benefit Plan	24,977	27,992	35,905	35,867	39,929	4,024	11.21%
Defined Contribution Plan	2,041	165	5,186	4,408	4,429	(757)	-14.60%
LTD & Life Insurance	1,570	1,730	1,814	1,900	1,905	91	5.02%
Worker's Compensation	267	351	219	219	261	42	19.18%
Total Personnel Costs	384,506	412,274	447,753	461,663	464,048	16,295	3.64%
Contractual Services	2,376	880	4,000	2,100	4,000	-	0.00%
Memberships & Dues	890	735	900	750	900	-	0.00%
Subscriptions - Newspapers	371	433	400	475	500	100	25.00%
Profession. Svc - Subscription	1,140	74	900	1,000	1,200	300	33.33%
License/Prof Fees	570	409	400	410	450	50	12.50%
Telephone & Other Comm.	860	888	1,000	466	1,000	-	0.00%
Cell Phone	414	276	500	276	500	-	0.00%
Professional Services	23,798	22,014	38,000	20,000	38,000	-	0.00%
Repair & Maint - Software	76,144	76,400	75,000	76,500	77,000	2,000	2.67%
Repair & Maint Furn. & Machine	774	871	1,000	881	1,000	-	0.00%
Training & Travel	545	118	2,000	1,300	2,000	-	0.00%
Office Supplies and Materials	7,384	6,836	9,000	7,000	9,000	-	0.00%
IT Supplies	-	47	-	-	-	-	
Postage & Shipping	3,565	4,383	4,400	5,000	5,000	600	13.64%
Bad Debt Expense	75	467	1,000	(33)	1,000	-	0.00%
Cash Over and Short	0	-	-	(50)	-	-	
Total Operating Budget	118,905	114,849	138,500	116,075	141,550	3,050	2.20%
Operating and Salary Budget	503,411	527,123	586,253	577,738	605,598	19,345	3.30%
Machinery & Equipment	-	495	500	-	500	-	0.00%
Office Machinery & Equipment	881	-	500	371	500	-	0.00%
Computer Equipment	860	-	500	-	-	(500)	-100.00%
Furniture & Fixtures	600	-	-	-	500	500	
Total Fixed Assets	2,341	495	1,500	371	1,500	-	0.00%
Total City Court Budget	505,752	527,618	587,753	578,109	607,098	19,345	3.29%

2020 - 2021 Budget Year

Purchasing Budget

Description	2017 - 2018 Actual	2018 - 2019 Actual	2019 - 2020 Budget	2019 - 2020 Estimated	2020 - 2021 Budget	Increase/ (Decrease)	% Change
Salary - Full-Time - Regular	135,794	155,285	163,942	163,460	163,942	-	0.00%
Longevity	60	180	300	300	420	120	40.00%
Annual Holiday Gift	100	100	100	100	100	-	0.00%
Social Security & Medicare Tax	10,084	11,565	12,229	12,447	12,215	(14)	-0.11%
Hospital And Health Insurance	11,531	11,513	11,480	11,480	11,041	(439)	-3.82%
Dental Insurance - Delta	472	472	472	472	472	-	0.00%
Defined Contribution Plan	8,803	10,115	10,632	10,603	10,632	-	0.00%
LTD & Life Insurance	873	974	303	1,036	1,038	735	242.57%
Worker's Compensation	122	196	123	123	146	23	18.70%
Total Personnel Costs	167,838	190,400	199,581	200,020	200,006	425	0.21%
Memberships & Dues	271	2,769	3,000	1,500	3,000	-	0.00%
Advertising	4,215	2,866	8,000	2,100	8,000	-	0.00%
Subscriptions - Newspapers	-	-	2,800	1,000	1,000	(1,800)	-64.29%
Cell Phone	470	641	1,000	1,000	1,000	-	0.00%
Professional Services	17,000	-	-	-	-	-	-
Repair & Maint Furn. & Machine	746	868	500	500	500	-	0.00%
Training & Travel	2,138	3,407	6,000	6,000	6,000	-	0.00%
Other Employee Travel	133	-	-	-	-	-	-
Office Supplies and Materials	1,129	622	800	800	800	-	0.00%
Office Supplies and Materials	1,129	622	800	800	800	-	0.00%
IT Supplies	88	-	300	300	300	-	0.00%
Software Subscriptions	4,250	1,500	750	750	750	-	0.00%
Postage & Shipping	2	1	100	100	100	-	0.00%
Surety Bonds - Officials & Emp	314	-	400	400	400	-	0.00%
Miscellaneous Expense	-	-	500	500	500	-	0.00%
Total Operating Budget	30,756	12,674	24,150	14,950	22,350	(1,800)	-7.45%
Operating and Salary Budget	198,594	203,074	223,731	214,970	222,356	(1,375)	-0.61%
Office Machinery & Equipment	-	212	-	-	-	-	-
Computer Equipment	-	3,050	-	-	-	-	-
Furniture & Fixtures	350	230	2,000	500	500	(1,500)	-75.00%
Total Fixed Assets	350	3,493	2,000	760	500	(1,500)	-75.00%
Total Purchasing Budget	198,944	206,567	225,731	215,730	222,856	(2,875)	-1.27%

2020 - 2021 Budget Year Information Technology Budget

Description	2017 - 2018 Actual	2018 - 2019 Actual	2019 - 2020 Budget	2019 - 2020 Estimated	2020 - 2021 Budget	Increase/ (Decrease)	% Change
Charges For Service	174	179	50	222	-	(50)	-100.00%
Fees And Commissions	121	7	500	-	-	(500)	-100.00%
Copies	61	-	-	-	-	-	
Transfer In From Water & Sewer	79,231	77,925	100,000	80,000	80,000	(20,000)	-20.00%
Revenues	79,587	78,111	100,550	80,222	80,000	(20,550)	-20.44%
Salary - Full-Time - Regular	841,110	967,151	1,175,835	1,120,000	1,116,177	(59,658)	-5.07%
Longevity	9,840	10,680	12,180	12,180	13,260	1,080	8.87%
Holiday Pay	-	53	-	-	-	-	
Part-Time Regular Emp Wages	7,669	6,246	-	8,053	6,700	6,700	
Overtime Wages	3,416	2,850	3,000	2,315	3,000	-	0.00%
Annual Holiday Gift	775	825	900	925	1,000	100	11.11%
Social Security & Medicare Tax	60,976	70,180	84,945	79,938	85,622	677	0.80%
Hospital And Health Insurance	227,202	241,756	286,210	255,924	276,076	(10,134)	-3.54%
Dental Insurance - Delta	8,849	9,618	9,705	10,033	11,380	1,675	17.26%
Defined Benefit Plan	72,945	84,635	109,850	115,354	130,024	20,174	18.37%
Defined Contribution Plan	13,102	17,256	32,726	19,946	25,477	(7,249)	-22.15%
LTD & Life Insurance	5,053	5,986	6,378	6,635	7,449	1,071	16.79%
Worker's Compensation	746	1,230	768	768	914	146	19.01%
Total Personnel Costs	1,251,682	1,418,466	1,722,498	1,632,071	1,677,079	(45,418)	-2.64%
Contractual Services	24,613	675	-	8,000	-	-	
Memberships & Dues	5,000	5,000	5,500	5,590	5,000	(500)	-9.09%
Licenses/Certifications	-	-	-	800	1,000	1,000	
Interlocal GIS Agreement	-	-	7,500	7,500	7,500	-	0.00%
Telephone & Other Comm.	-	-	84,000	-	-	(84,000)	-100.00%
Cell Phone	8,762	8,531	10,500	10,500	10,500	-	0.00%
Internet	50,377	51,851	60,000	50,386	66,600	6,600	11.00%
Cable Service	6	38	2,000	522	2,000	-	0.00%
Fiber Utility	-	-	135,000	-	192,000	57,000	42.22%
Professional Services	519	-	-	-	-	-	
Repair & Maint. Motor Vehicles	18	-	250	-	250	-	0.00%
Fleet - Repair & Maintenance	84	57	200	-	-	(200)	-100.00%
Repair & Maint - Software	179,873	312,138	406,245	406,300	483,186	76,941	18.94%
Repair & Maint Furn. & Machine	4,619	4,607	10,000	10,000	10,000	-	0.00%
Repair & Maint - Network & Web	63,396	46,051	76,500	76,500	98,500	22,000	28.76%
Repair & Maintenance - G.I.S.	180,346	173,154	225,000	225,000	225,000	-	0.00%
Repair & Maint - OffsiteBackup	17,917	29,409	40,000	40,000	40,000	-	0.00%
Training & Travel	12,856	8,575	20,000	20,000	10,000	(10,000)	-50.00%
Car Allowance & Mileage	-	-	2,000	2,000	2,000	-	0.00%
Office Supplies and Materials	3,311	3,791	6,200	6,200	6,200	-	0.00%
IT Supplies	1,785	5,273	20,000	10,000	20,000	-	0.00%
Software Subscriptions	291,646	337,537	280,900	410,000	400,000	119,100	42.40%
Postage & Shipping	40	33	100	-	100	-	0.00%
Food	18	204	200	-	200	-	0.00%

2020 - 2021 Budget Year
Information Technology Budget

Description	2017 - 2018 Actual	2018 - 2019 Actual	2019 - 2020 Budget	2019 - 2020 Estimated	2020 - 2021 Budget	Increase/ (Decrease)	% Change
Clothing and Uniforms	433	36	-	-	-	-	
Gas, Oil, Diesel, Grease, Etc.	107	59	100	80	100	-	0.00%
Vehicle Insurance	1,657	829	1,375	1,375	1,336	(39)	-2.84%
Miscellaneous Expense	5,146	-	-	4,831	-	-	
Cash Over and Short	-	-	-	(5)	-	-	
Total Operating Budget	852,530	987,847	1,393,570	1,295,579	1,581,472	187,902	13.48%
Operating and Salary Budget	2,104,213	2,406,313	3,116,068	2,927,650	3,258,551	142,484	4.57%
Machinery & Equipment	28,894	-	-	-	-	-	
Transp Equipment	29,197	-	-	-	-	-	
Office Machinery and Equipment	2,354	162,188	49,000	75,000	-	(49,000)	-100.00%
Computer Software Exp	32,155	4,990	200,000	4,805	50,000	(150,000)	-75.00%
Computer Equipment	109,892	83,565	131,000	184,510	-	(131,000)	-100.00%
Furniture & Fixtures	9,993	-	-	-	-	-	
Total Fixed Assets	212,485	250,744	380,000	264,315	50,000	(330,000)	-86.84%
Total Information Technology Budget	2,316,698	2,657,056	3,496,068	3,191,965	3,308,551	(187,516)	-5.36%

2020 - 2021 Budget Year

Human Resources Budget

Description	2017 - 2018 Actual	2018 - 2019 Actual	2019 - 2020 Budget	2019 - 2020 Estimated	2020 - 2021 Budget	Increase/ (Decrease)	% Change
Copies	-	30	-	229	-	-	
Sale Of Fixed Asset	88	-	-	-	-	-	
Charges to Risk Mgmt Fund	-	-	125,000	125,000	125,000	-	0.00%
Transfer In From Water & Sewer	8,180	-	-	-	-	-	
Miscellaneous Income	10	-	-	800	-	-	
Revenues	8,278	30	125,000	126,029	125,000	-	0.00%
Salary - Full-Time - Regular	525,962	532,876	664,138	665,000	655,269	(8,869)	-1.34%
Longevity	4,740	5,040	5,160	5,160	5,580	420	8.14%
Part-Time Regular Emp Wages	61,501	22,758	24,600	14,000	-	(24,600)	-100.00%
Overtime Wages	4,728	1,787	5,500	1,000	2,000	(3,500)	-63.64%
Annual Holiday Gift	450	500	500	525	500	-	0.00%
Social Security & Medicare Tax	43,394	40,699	50,213	48,000	47,663	(2,550)	-5.08%
Hospital And Health Insurance	96,124	92,924	121,156	114,000	117,148	(4,008)	-3.31%
Dental Insurance - Delta	4,240	4,151	4,477	4,900	5,572	1,095	24.46%
Defined Benefit Plan	46,180	46,601	62,777	62,800	69,812	7,035	11.21%
Defined Contribution Plan	8,369	(8,234)	13,730	13,800	18,354	4,624	33.68%
LTD & Life Insurance	2,804	3,428	3,700	3,700	4,030	330	8.92%
Worker's Compensation	3,288	8,614	5,381	5,381	6,398	1,017	18.90%
Temporary Agency Service	1,238	2,351	3,000	3,000	3,000	-	0.00%
Total Personnel Costs	803,018	753,495	964,332	941,266	935,326	(29,006)	-3.01%
Administration Fees	3,690	1,976	500	500	500	-	0.00%
Printing Services	-	-	3,000	3,982	3,000	-	0.00%
Memberships & Dues	2,268	4,718	5,390	10,600	5,400	10	0.19%
Advertising	506	152	4,000	4,000	4,000	-	0.00%
Profession. Svc - Subscription	2,148	2,148	2,800	2,800	2,800	-	0.00%
Licenses/Certifications	-	-	-	100	100	100	
Telephone & Other Comm.	1,505	1,554	1,700	1,700	1,800	100	5.88%
Cell Phone	1,287	1,281	2,800	2,800	2,800	-	0.00%
Internet	-	-	-	100	100	100	
Cable Service	40	38	100	100	500	400	400.00%
Professional Services	53,175	36,250	40,800	-	-	(40,800)	-100.00%
Other Professional Services	405	300	-	-	-	-	
Employee Testing	3,562	4,878	13,500	3,100	2,000	(11,500)	-85.19%
Drug & Alcohol Testing	40,148	43,227	45,000	40,000	25,000	(20,000)	-44.44%
Physical Agility Testing	7,813	1,200	4,125	4,000	3,000	(1,125)	-27.27%
Background & Driver License Ck	-	-	-	6,000	8,100	8,100	
Repair & Maint - Software	3,510	4,875	5,000	6,000	6,000	1,000	20.00%
Repair & Maint Furn. & Machine	5,144	5,946	1,000	2,000	1,000	-	0.00%
Repair & Maint. Buildings	750	-	-	-	-	-	
Training & Travel	9,334	24,297	23,000	23,000	15,000	(8,000)	-34.78%
Car Allowance & Mileage	13	-	1,450	300	300	(1,150)	-79.31%
Office Supplies and Materials	9,659	8,750	15,300	15,000	11,000	(4,300)	-28.10%
IT Supplies	-	-	-	200	200	200	
Software Subscriptions	19,277	28,987	72,000	72,000	47,900	(24,100)	-33.47%
Postage & Shipping	1,562	1,736	2,000	2,000	2,000	-	0.00%
Food	250	75	1,350	200	200	(1,150)	-85.19%

2020 - 2021 Budget Year
Human Resources Budget

Description	2017 - 2018 Actual	2018 - 2019 Actual	2019 - 2020 Budget	2019 - 2020 Estimated	2020 - 2021 Budget	Increase/ (Decrease)	% Change
Safety Supplies	-	-	-	5,200	8,800	8,800	
Educational Supplies	-	-	-	400	400	400	
Surety Bonds - Officials & Emp	50	-	200	100	100	(100)	-50.00%
Miscellaneous Expense	341	225	1,000	1,000	1,000	-	0.00%
Service Excellence Training	66	3,363	10,000	10,000	10,000	-	0.00%
Community Engagement	-	-	-	400	3,000	3,000	
Total Operating Budget	166,503	175,975	256,015	217,582	166,000	(90,015)	-35.16%
Operating and Salary Budget	969,520	929,470	1,220,347	1,158,848	1,101,326	(119,021)	-9.75%
Building Exp	16,360	-	26,200	26,200	-	(26,200)	-100.00%
Machinery & Equipment	810	-	-	-	-	-	
Office Machinery & Equipment	997	-	1,000	1,000	3,100	2,100	210.00%
Computer Software Exp	801	7,000	250	250	200	(50)	-20.00%
Computer Equipment	207	1,881	2,000	2,000	1,200	(800)	-40.00%
Furniture & Fixtures	5,153	256	1,250	1,250	600	(650)	-52.00%
Total Fixed Assets	24,327	9,137	30,700	30,700	5,100	(25,600)	-83.39%
Total Human Resources Budget	993,847	938,607	1,251,047	1,189,548	1,106,426	(144,621)	-11.56%

2020 - 2021 Budget Year Facilities Maintenance Budget

Description	2017 - 2018 Actual	2018 - 2019 Actual	2019 - 2020 Budget	2019 - 2020 Estimated	2020 - 2021 Budget	Increase/ (Decrease)	% Change
Sale Of Fixed Asset	(98)	671	-	2,368	-	-	
Miscellaneous Income	30,770	3,131	-	-	-	-	
Revenues	30,672	3,801	-	2,368	-	-	
Salary - Full-Time - Regular	259,641	363,610	425,280	414,696	423,738	(1,542)	-0.36%
Longevity	4,020	4,560	5,040	4,200	4,860	(180)	-3.57%
Holiday Pay	-	63	-	-	-	-	
Part-Time Regular Emp Wages	32,130	24,351	37,541	33,959	36,961	(580)	-1.54%
Overtime Wages	8,977	13,939	5,000	14,000	15,000	10,000	200.00%
Call Into Duty	-	-	10,000	-	-	(10,000)	-100.00%
Annual Holiday Gift	400	475	550	600	550	-	0.00%
Social Security & Medicare Tax	22,226	29,663	35,045	34,789	34,801	(244)	-0.70%
Hospital And Health Insurance	57,262	81,509	94,388	86,435	86,549	(7,839)	-8.31%
Dental Insurance - Delta	3,003	3,756	4,215	3,839	3,417	(798)	-18.93%
Defined Benefit Plan	22,190	23,911	33,667	26,003	28,962	(4,705)	-13.98%
Defined Contribution Plan	1,453	7,126	9,140	11,215	12,752	3,612	39.52%
LTD & Life Insurance	1,504	2,212	2,619	2,590	2,697	78	2.98%
Worker's Compensation	2,084	5,391	3,368	3,368	4,005	637	18.91%
Total Personnel Costs	414,891	560,566	665,853	635,694	654,292	(11,561)	-1.74%
Contractual Services	1,691	5,890	81,300	-	-	(81,300)	-100.00%
Printing Services	-	-	500	-	500	-	0.00%
Electric	120,884	188,919	210,000	174,000	200,000	(10,000)	-4.76%
Water	15,732	18,751	24,400	21,000	24,000	(400)	-1.64%
Gas	573	5,941	6,600	4,300	6,600	-	0.00%
Telephone & Other Comm.	1,100	1,135	2,400	10,600	11,000	8,600	358.33%
Cell Phone	5,503	5,842	8,200	7,100	8,500	300	3.66%
Cable Service	-	786	-	2,400	2,500	2,500	
Solid Waste Fees	-	520	16,200	3,300	3,400	(12,800)	-79.01%
Professional Services	-	-	5,000	5,900	5,000	-	0.00%
Other Professional Services	-	98	500	-	-	(500)	-100.00%
Repair & Maint. Motor Vehicles	-	-	-	140	500	500	
Fleet - Repair & Maintenance	3,824	3,900	7,990	9,037	8,100	110	1.38%
Repair & Maint Furn. & Machine	-	-	-	-	500	500	
Repair & Maint Other Mach & Eq	-	746	500	2,626	4,000	3,500	700.00%
Repair & Maint. Buildings	60,584	104,537	118,500	181,700	187,500	69,000	58.23%
Training & Travel	-	12,590	19,700	10,000	10,000	(9,700)	-49.24%
Car Allowance & Mileage	-	913	1,000	213	3,000	2,000	200.00%
Disposal Fees	-	-	-	6,300	5,800	5,800	
Office Supplies and Materials	290	862	3,000	1,000	1,000	(2,000)	-66.67%
Software Subscriptions	14,608	15,339	18,000	16,000	16,000	(2,000)	-11.11%
Postage & Shipping	-	1	-	-	-	-	
Food	-	239	-	1,400	2,000	2,000	
Household & Janitor Supplies	12,158	34,915	52,500	45,100	52,500	-	0.00%
Public Safety Supplies	-	-	1,000	-	-	(1,000)	-100.00%
Clothing and Uniforms	2,443	4,618	11,500	3,917	6,000	(5,500)	-47.83%

2020 - 2021 Budget Year
Facilities Maintenance Budget

Description	2017 - 2018 Actual	2018 - 2019 Actual	2019 - 2020 Budget	2019 - 2020 Estimated	2020 - 2021 Budget	Increase/ (Decrease)	% Change
Repair & Maint. Supplies	-	101	500	-	500	-	0.00%
Gas, Oil, Diesel, Grease, Etc.	2,185	2,069	2,400	4,100	4,800	2,400	100.00%
Handtools & Hardware	-	3,648	-	500	1,000	1,000	1,000
Safety Supplies	-	2,591	4,000	4,800	5,000	1,000	25.00%
Other Supplies & Materials	-	213	500	111	500	-	0.00%
Vehicle Insurance	920	5,347	6,191	6,191	4,681	(1,510)	-24.39%
Miscellaneous Expense	423	-	-	-	-	-	-
Meals During Meetings	-	-	500	-	500	-	0.00%
Total Operating Budget	242,919	420,511	602,881	521,735	575,381	(27,500)	-4.56%
Operating and Salary Budget	657,810	981,078	1,268,734	1,157,429	1,229,673	(39,061)	-3.08%
Buildings Exp	-	-	-	2,054	-	-	-
Machinery and Equipment	38,123	21,108	4,500	6,788	4,500	-	0.00%
Transportation Equipment	-	30,668	99,500	68,700	-	(99,500)	-100.00%
Computer Equipment	1,413	1,546	2,500	-	-	(2,500)	-100.00%
Total Fixed Assets	39,536	53,323	106,500	77,542	4,500	(102,000)	-95.77%
Total Facilities Maintenance Budget	697,346	1,034,401	1,375,234	1,234,971	1,234,173	(141,061)	-10.26%

2020 - 2021 Budget Year

Police Budget

Description	2017 - 2018 Actual	2018 - 2019 Actual	2019 - 2020 Budget	2019 - 2020 Estimated	2020 - 2021 Budget	Increase/ (Decrease)	% Change
Burglar Alarm Permit	51,520	57,760	83,000	60,000	75,000	(8,000)	-9.64%
Federal Grants	48,993	355,318	299,500	48,648	83,200	(216,300)	-72.22%
Federal Equitable Sharing	113,537	37,268	-	48,100	-	-	
Other State Revenue	117,600	127,200	-	181,600	212,000	212,000	
Charges For Service	10,178	12,032	10,000	10,000	10,000	-	0.00%
Copies	14	30	-	-	-	-	
Special Police Service	-	454	800	800	1,000	200	25.00%
Burglar Alarm Service Charge	1,050	-	16,000	240	-	(16,000)	-100.00%
Sex Offender Fee	7,500	9,450	15,000	7,500	10,000	(5,000)	-33.33%
Other Public Safety Charges	200	150	150	100	100	(50)	-33.33%
E-Citation Revenue	25,268	28,776	-	5,692	-	-	
Drug Related Fines	39,419	23,169	100,000	20,150	15,000	(85,000)	-85.00%
Seizure Awards	47,129	292,073	41,000	128,000	130,000	89,000	217.07%
Interest Earnings	123	155	150	104	200	50	33.33%
Sale of Fixed Asset	25,850	10,190	20,000	50,000	60,000	40,000	200.00%
Sale of Scrap & Recyclable Mat	574	-	-	-	-	-	
Designated Donations	9,963	3,658	5,000	9,600	10,500	5,500	110.00%
Miscellaneous Income	3,622	148	262,600	25,000	15,000	(247,600)	-94.29%
Police Training Schools	-	-	10,000	-	-	(10,000)	-100.00%
Police School Patrol	37,968	37,968	37,992	37,968	40,000	2,008	5.29%
Police - Kid's Camp	1,475	1,249	1,200	1,200	1,300	100	8.33%
Revenues	541,982	997,048	902,392	634,702	663,300	(239,092)	-26.50%
Salary - Full-Time - Regular	15,317,202	16,485,414	18,961,630	17,500,000	17,846,618	(1,115,012)	-5.88%
Longevity	174,300	181,080	189,660	185,760	199,980	10,320	5.44%
Holiday Pay	343,827	385,194	400,000	510,000	400,000	-	0.00%
Part-Time Regular Emp Wages	301,337	286,856	334,024	315,000	364,000	29,976	8.97%
Overtime Wages	1,261,257	1,271,939	1,462,786	1,400,000	1,500,000	37,214	2.54%
Clothing Allowance	39,616	37,600	38,400	40,000	41,600	3,200	8.33%
State Training Pay	117,000	127,200	150,000	181,600	212,000	62,000	41.33%
Annual Holiday Pay	16,025	16,350	16,450	17,250	17,500	1,050	6.38%
Social Security & Medicare Tax	1,281,866	1,372,983	1,545,449	1,514,000	1,547,488	2,039	0.13%
Hospital And Health Insurance	3,166,978	3,287,626	3,618,926	3,150,000	3,727,301	108,375	2.99%
Dental Insurance - Delta	141,215	147,574	147,307	140,000	170,535	23,228	15.77%
Defined Benefit Plan	1,137,066	1,243,642	1,567,970	1,500,000	1,632,722	64,752	4.13%
Defined Contribution Plan	284,609	234,671	495,333	460,000	574,122	78,789	15.91%
LTD & Life Insurance	90,314	101,759	110,402	160,000	117,121	6,719	6.09%
Worker's Compensation	580,429	1,062,183	663,549	663,549	788,998	125,449	18.91%
Total Personnel Costs	24,253,042	26,242,070	29,701,887	27,737,159	29,139,985	(561,902)	-1.89%
Contractual Services	559,889	511,352	547,000	470,162	550,300	3,300	0.60%
Administration Fees	8,699	8,315	14,000	8,878	10,000	(4,000)	-28.57%

2020 - 2021 Budget Year

Police Budget

Description	2017 - 2018 Actual	2018 - 2019 Actual	2019 - 2020 Budget	2019 - 2020 Estimated	2020 - 2021 Budget	Increase/ (Decrease)	% Change
Printing Services	1,730	-	-	414	12,500	12,500	
Memberships & Dues	9,668	8,279	10,500	12,000	13,000	2,500	23.81%
Advertising	300	-	-	-	-	-	
Subscriptions - Newspapers,etc	594	690	1,000	1,000	1,000	-	0.00%
Profession. Svc - Subscription	7,143	5,092	7,000	6,300	6,500	(500)	-7.14%
Licenses/Certifications	-	-	-	2,100	5,000	5,000	
County Shared Costs	33,247	34,027	35,200	35,200	44,800	9,600	27.27%
Electric	317,211	237,766	350,000	217,396	280,500	(69,500)	-19.86%
Water	32,342	23,107	40,000	22,000	42,000	2,000	5.00%
Gas	19,286	31,010	40,000	28,800	39,100	(900)	-2.25%
Telephone & Other Comm.	204,129	131,563	30,000	55,184	60,000	30,000	100.00%
Cell Phone	170,083	155,164	180,000	160,000	200,000	20,000	11.11%
Internet	145,641	166,944	150,000	151,500	212,000	62,000	41.33%
Cable Service	1,522	4,739	7,000	4,611	10,000	3,000	42.86%
Solid Waste Fees	-	120	-	1,800	3,200	3,200	
Professional Services	1,066	3,200	8,500	-	5,000	(3,500)	-41.18%
Other Professional Services	5,295	-	25,000	-	-	(25,000)	-100.00%
Employee Testing	32,517	27,012	60,000	30,730	30,000	(30,000)	-50.00%
Respiratory Program	1,772	6,906	20,000	3,950	10,500	(9,500)	-47.50%
Repair & Maint. Motor Vehicles	106,258	143,985	195,000	195,000	175,000	(20,000)	-10.26%
Fleet - Repair & Maintenance	241,310	326,800	355,702	259,775	326,400	(29,302)	-8.24%
Repair & Maint Other Mach & Eq	581	467	1,000	2,978	4,500	3,500	350.00%
Repair & Maint - Lab Equipment	5,168	5,872	10,000	6,000	7,000	(3,000)	-30.00%
Repair & Maint. - Animals	18,104	20,219	25,000	12,020	30,000	5,000	20.00%
Repair & Maint. - Fire Ext.	2,737	4,087	12,000	6,200	7,000	(5,000)	-41.67%
Repair & Maint. - Firing Range	-	3,372	10,000	8,500	5,000	(5,000)	-50.00%
Repair & Maintenance - Guns	1,027	9,043	10,000	9,000	10,000	-	0.00%
Repair & Maint - Video Equip	282	-	8,000	7,500	8,000	-	0.00%
Repair & Maint - Software	282,421	335,051	437,100	390,400	446,300	9,200	2.10%
Repair & Maint Furn. & Machine	74,392	48,881	180,000	149,200	100,000	(80,000)	-44.44%
Repair & Maint - Traffic Timer	5,818	3,630	5,000	3,500	5,000	-	0.00%
Repair & Maint Grounds & Imp	2,375	914	2,000	1,600	2,000	-	0.00%
Repair & Maint. Buildings	46,517	12,977	7,000	25,000	20,000	13,000	185.71%
Repair & Maint - Network & Web	757	-	-	1,200	1,200	1,200	
Repair & Maintenance - Radios	2,116	3,160	802,680	-	850,000	47,320	5.90%
Repair & Maint - MDTs	105,531	100,038	225,000	230,148	225,000	-	0.00%
Training & Travel	325,849	299,894	375,000	386,160	346,500	(28,500)	-7.60%
Employee	98	-	-	-	-	-	
Other Employee & Travel	1,828	4,305	5,000	1,375	1,500	(3,500)	-70.00%
Disposal Fees	2,632	2,715	4,000	2,584	4,000	-	0.00%
Office Supplies and Materials	72,885	45,743	80,000	47,309	50,000	(30,000)	-37.50%
IT Supplies	19,340	10,467	20,000	32,200	30,000	10,000	50.00%
Software Subscriptions	5,569	11,525	6,000	18,182	20,000	14,000	233.33%
Postage & Shipping	4,978	4,575	8,000	5,200	8,000	-	0.00%
Chemical, Lab & Med Supplies	4,235	8,125	36,600	12,000	15,000	(21,600)	-59.02%
Food	16,237	3,588	5,000	3,059	5,000	-	0.00%
Household & Janitor Supplies	23,967	154	2,000	200	500	(1,500)	-75.00%
Public Safety Supplies	126,384	54,156	150,000	125,000	140,000	(10,000)	-6.67%

2020 - 2021 Budget Year Fire & Rescue Budget

Description	2017 - 2018 Actual	2018 - 2019 Actual	2019 - 2020 Budget	2019 - 2020 Estimated	2020 - 2021 Budget	Increase/ (Decrease)	% Change
Background & Driver License Ck	-	-	-	900	1,000	1,000	
Repair & Maint. Motor Vehicles	9,764	7,322	6,000	5,500	6,000	-	0.00%
Fleet - Repair & Maintenance	404,443	476,606	455,700	562,638	557,800	102,100	22.41%
Repair & Maint Other Mach & Eq	38,038	25,062	42,000	39,000	37,000	(5,000)	-11.90%
Repair & Maint. - Appliances	1,297	933	2,300	1,300	2,300	-	0.00%
Repair & Maint. - Fire Ext.	1,305	1,441	2,400	2,300	2,400	-	0.00%
Repair & Maint - Hose & Nozzle	12,156	16,024	16,700	16,700	16,000	(700)	-4.19%
Repair & Maint - Video Equip	563	150	1,500	200	1,300	(200)	-13.33%
Repair & Maint - Software	10,495	11,922	13,400	12,600	13,500	100	0.75%
Repair & Maint Furn. & Machine	2,731	3,105	4,500	2,300	4,000	(500)	-11.11%
Repair & Maint Grounds & Imp	1,677	650	1,200	1,000	2,500	1,300	108.33%
Repair & Maint. Buildings	50,504	66,942	50,000	51,000	65,000	15,000	30.00%
Repair & Maint - Other	-	1,021	500	200	500	-	0.00%
Repair & Maintenance - Radios	5,699	90	2,000	1,700	2,000	-	0.00%
Repair & Maint - MDTs	-	-	500	100	500	-	0.00%
Training & Travel	120,309	154,415	161,600	148,400	131,200	(30,400)	-18.81%
Employee	48	-	-	-	-	-	
Car Allowance & Mileage	44	133	300	100	200	(100)	-33.33%
Vehicle Lease Rental	13,500	-	-	-	-	-	
Other Employee & Travel	1,687	24	3,000	500	2,000	(1,000)	-33.33%
Disposal Fees	35	70	200	100	200	-	0.00%
Office Supplies and Materials	17,914	17,285	25,200	24,200	22,000	(3,200)	-12.70%
IT Supplies	1,632	1,332	3,000	3,500	3,200	200	6.67%
Software Subscriptions	21,688	35,190	57,900	60,600	54,300	(3,600)	-6.22%
Postage & Shipping	1,018	898	1,200	1,000	1,200	-	0.00%
Chemical, Lab & Med Supplies	5,940	6,135	5,500	5,500	5,800	300	5.45%
Food	5,729	3,360	4,000	4,000	4,200	200	5.00%
Household & Janitor Supplies	36,999	37,457	45,000	43,000	45,000	-	0.00%
Rags, Towels, Etc.	593	593	600	600	600	-	0.00%
Clothing and Uniforms	338,807	498,569	485,400	474,500	454,100	(31,300)	-6.45%
Response Supplies	54,050	51,501	85,000	78,000	85,000	-	0.00%
Flashlights, Batteries, Etc.	5,104	2,078	10,500	8,200	8,200	(2,300)	-21.90%
Fire Prevention	12,211	11,912	12,000	12,000	12,000	-	0.00%
Child Safety Supplies	4,949	7,126	8,700	6,000	6,000	(2,700)	-31.03%
Medications	11,725	14,126	15,000	20,000	18,500	3,500	23.33%
Educational Supplies	9,396	19,082	21,200	19,200	19,200	(2,000)	-9.43%
Gas, Oil, Diesel, Grease, Etc.	100,604	123,275	171,600	138,000	178,117	6,517	3.80%
Clothing - Cleaning	27,620	36,371	52,800	39,500	46,000	(6,800)	-12.88%
Consumable Tools	12,189	8,405	23,200	23,000	18,500	(4,700)	-20.26%
Safety Supplies	244	68	300	5,600	300	-	0.00%
Other Supplies & Materials	819	724	1,500	2,800	1,500	-	0.00%
Vehicle Insurance	56,743	44,542	59,226	59,226	55,447	(3,779)	-6.38%
Machinery and Equipment Rental	360	1,495	1,400	900	1,200	(200)	-14.29%
Desig Donations/Contributions	-	12,173	-	-	-	-	
Grants	263,689	150,336	123,074	123,100	-	(123,074)	-100.00%
Miscellaneous Expense	9,902	30,943	34,000	52,500	36,500	2,500	7.35%

2020 - 2021 Budget Year Fire & Rescue Budget

Description	2017 - 2018 Actual	2018 - 2019 Actual	2019 - 2020 Budget	2019 - 2020 Estimated	2020 - 2021 Budget	Increase/ (Decrease)	% Change
Meals During Meetings	97	-	-	-	-	-	
Unforeseen-Emergency Aid	2,984	6,025	6,100	-	6,100	-	0.00%
Community Engagement	1,362	5,299	16,000	14,500	16,000	-	0.00%
Total Operating Budget	1,940,569	2,193,488	2,463,000	2,479,464	2,511,164	48,164	1.96%
Operating and Salary Budget	18,212,286	20,066,234	21,659,151	21,778,955	21,674,463	15,312	0.07%
Buildings Exp	18,366	169,404	-	5,600	-	-	
Machinery and Equipment	418,055	110,981	117,935	118,200	30,300	(87,635)	-74.31%
Transp Equipment	56,235	186	30,700	35,200	-	(30,700)	-100.00%
Office Machinery and Equipment	2,744	469	2,700	1,500	2,700	-	0.00%
Computer Software Exp	10,790	4,189	10,160	6,500	5,500	(4,660)	-45.87%
Computer Equipment	19,887	8,898	13,400	7,300	7,500	(5,900)	-44.03%
Furniture & Fixtures	34,579	56,696	43,700	44,200	22,500	(21,200)	-48.51%
Total Fixed Assets	560,656	350,822	218,595	218,500	68,500	(150,095)	-68.66%
Total Fire & Rescue Budget	18,772,942	20,417,057	21,877,746	21,997,455	21,742,963	(134,783)	-0.62%

2020 - 2021 Budget Year Communications Budget

Description	2017 - 2018 Actual	2018 - 2019 Actual	2019 - 2020 Budget	2019 - 2020 Estimated	2020 - 2021 Budget	Increase/ (Decrease)	% Change
Other Grant Revenues	-	-	-	-	38,000	38,000	
Charges For Service	45	65	50	-	-	(50)	-100.00%
Copies	-	20	-	-	-	-	
Sale Of Fixed Asset	-	1	-	-	-	-	
Revenues	45	86	50	-	38,000	(50)	-100.00%
Salary - Full-Time - Regular	368,120	313,151	321,448	330,000	353,755	32,307	10.05%
Longevity	4,440	4,800	5,160	5,160	5,520	360	6.98%
Part-Time Regular Emp Wages	11,103	17,683	23,000	10,500	-	(23,000)	-100.00%
Overtime Wages	1,944	2,455	4,000	4,000	4,200	200	5.00%
Annual Holiday Gift	325	275	250	300	300	50	20.00%
Social Security & Medicare Tax	27,896	24,638	25,709	26,285	26,175	467	1.81%
Hospital And Health Insurance	83,367	70,080	63,715	69,928	73,436	9,721	15.26%
Dental Insurance - Delta	3,136	2,547	2,286	2,470	2,712	426	18.64%
Defined Benefit Plan	31,093	34,156	43,676	43,607	48,570	4,894	11.21%
Defined Contribution Plan	6,799	1,552	1,621	3,800	5,616	3,995	246.45%
LTD & Life Insurance	2,225	1,975	1,993	2,033	2,246	253	12.69%
Worker's Compensation	898	1,169	730	730	868	138	18.90%
Total Personnel Costs	541,347	474,482	493,588	498,812	523,398	29,811	6.04%
Contractual Services	6,651	-	-	-	-	-	
Memberships & Dues	2,325	2,175	2,300	2,400	2,000	(300)	-13.04%
Advertising	80	-	100	100	100	-	0.00%
Subscriptions - Newspapers	91	91	100	100	100	-	0.00%
Telephone & Other Comm.	645	666	700	800	800	100	14.29%
Cell Phone	2,528	1,822	2,100	2,000	2,100	-	0.00%
Internet	240	-	-	-	-	-	
Cable Service	-	-	600	100	750	150	25.00%
Legal Services & Expenses	7,319	2,075	30,000	5,550	10,000	(20,000)	-66.67%
Fleet - Repair & Maintenance	864	68	400	421	400	-	0.00%
Repair & Maint Other Mach & Eq	36,218	37,037	44,000	44,000	46,000	2,000	4.55%
Repair & Maint - Software	-	12,157	7,900	11,000	8,000	100	1.27%
Repair & Maint Furn. & Machine	-	-	600	-	600	-	0.00%
Repair & Maint. Buildings	720	-	200	-	200	-	0.00%
Training & Travel	5,464	6,007	4,500	4,600	8,500	4,000	88.89%
Car Allowance & Mileage	259	312	600	500	500	(100)	-16.67%
Office Supplies and Materials	1,368	879	1,400	1,000	1,200	(200)	-14.29%
IT Supplies	47	315	500	200	500	-	0.00%
Software Subscriptions	4,100	2,924	5,000	4,500	5,200	200	4.00%
Postage & Shipping	16	330	200	100	200	-	0.00%
Operating Supplies	26,989	14,461	25,000	25,000	25,000	-	0.00%
Gas, Oil, Diesel, Grease, Etc.	160	144	200	200	200	-	0.00%
Vehicle Insurance	431	304	-	-	-	-	
Field Video Equipment	150	150	200	200	200	-	0.00%
Miscellaneous Expense	3,461	6,986	6,500	3,500	7,000	500	7.69%

2020 - 2021 Budget Year Communications Budget

Description	2017 - 2018 Actual	2018 - 2019 Actual	2019 - 2020 Budget	2019 - 2020 Estimated	2020 - 2021 Budget	Increase/ (Decrease)	% Change
Meals During Meetings	468	143	500	100	500	-	0.00%
Video Webstreaming/Archiving	15,218	23,979	27,000	26,000	28,600	1,600	5.93%
Total Operating Budget	115,810	113,024	160,600	132,371	148,650	(11,950)	-7.44%
Operating and Salary Budget	657,157	587,506	654,188	631,183	672,048	17,861	2.73%
Buildings Exp	-	-	-	4,500	-	-	
Machinery & Equipment	18,790	32,860	35,000	35,000	38,000	3,000	8.57%
Office Machinery & Equipment	-	-	-	3,300	-	-	
Computer Software Exp	1,695	-	-	370	-	-	
Computer Equipment	18,271	15,056	17,000	17,000	-	(17,000)	-100.00%
Furniture & Fixtures	3,035	-	-	-	-	-	
Total Fixed Assets	41,790	47,916	52,000	60,170	38,000	(14,000)	-26.92%
Total Communications Budget	698,948	635,422	706,188	691,353	710,048	3,861	0.55%

2020 - 2021 Budget Year Recreation Budget

Description	2017 - 2018 Actual	2018 - 2019 Actual	2019 - 2020 Budget	2019 - 2020 Estimated	2020 - 2021 Budget	Increase/ (Decrease)	% Change
Federal Grants	(4)	-	-	-	-	-	
Parks & Recreation Revenues	248,420	309,457	160,700	187,820	239,200	78,500	48.85%
Gateway Revenues	9,836	9,331	10,000	3,535	5,400	(4,600)	-46.00%
Patterson Park Revenues	560,268	561,451	495,700	371,145	497,000	1,300	0.26%
Sports*Com Revenues	748,884	819,093	695,000	536,210	678,800	(16,200)	-2.33%
Wilderness Station Revenues	45,975	51,545	46,000	33,215	45,000	(1,000)	-2.17%
Cannonsburgh Village Revenues	48,513	42,835	42,500	23,035	34,300	(8,200)	-19.29%
Adams Tennis Complex Revenues	589,164	690,582	619,000	569,665	606,800	(12,200)	-1.97%
McFadden Center Revenues	18,328	17,626	12,100	10,635	15,100	3,000	24.79%
Bradley Acadamey Revenues	14,021	23,374	16,000	14,750	17,850	1,850	11.56%
Athletic Revenues	291,135	304,000	287,350	190,855	272,600	(14,750)	-5.13%
Cultural Arts Revenues	72,368	96,133	74,850	41,645	81,800	6,950	9.29%
St. Clair Senior Center Revenues	375,352	384,289	305,000	213,396	273,550	(31,450)	-10.31%
Revenues	3,248,868	3,535,801	3,040,700	2,373,456	2,969,900	(70,800)	-2.33%
Salary - Full-Time - Regular	3,481,403	3,630,895	3,997,638	3,805,343	3,716,087	(281,551)	-7.04%
Temp/Seasonal Salary	3,496	4,442	-	-	-	-	
Longevity	49,920	50,700	53,100	51,900	53,280	180	0.34%
Holiday Pay	13,209	11,372	14,500	11,500	13,900	(600)	-4.14%
Part-Time Regular Emp Wages	2,090,695	2,097,265	2,330,366	2,090,000	2,506,544	176,178	7.56%
Temp/Seasonal Part-Time Wages	297,962	310,244	455,476	245,000	286,333	(169,143)	-37.14%
Overtime Wages	75,954	70,192	88,000	64,600	74,000	(14,000)	-15.91%
Bonus Pay	65,273	58,354	66,000	70,000	79,000	13,000	19.70%
Annual Holiday Gift	9,025	9,100	4,400	10,800	4,500	100	2.27%
Social Security & Medicare Tax	452,162	464,081	520,205	501,002	530,640	10,435	2.01%
Hospital And Health Insurance	747,448	775,734	809,149	833,704	869,359	60,211	7.44%
Dental Insurance - Delta	37,109	38,175	36,012	39,633	42,000	5,988	16.63%
Defined Benefit Plan	250,478	259,529	329,714	324,558	342,783	13,069	3.96%
Defined Contribution Plan	80,176	60,737	120,332	109,410	129,119	8,787	7.30%
LTD & Life Insurance	22,761	22,293	23,634	23,825	24,954	1,320	5.59%
Worker's Compensation	96,836	165,754	103,547	112,165	123,124	19,577	18.91%
Total Personnel Costs	7,773,906	8,028,868	8,952,073	8,293,440	8,795,623	(156,450)	-1.75%
Contractual Services	216,709	227,682	192,700	209,900	245,200	52,500	27.24%
Printing Services	1,409	1,905	2,500	2,020	2,900	400	16.00%
Memberships & Dues	3,464	4,352	3,760	4,500	4,600	840	22.34%
Advertising	51,889	41,791	55,500	40,000	57,500	2,000	3.60%
Subscriptions - Newspapers, etc	1,775	1,138	1,640	1,760	1,400	(240)	-14.63%
Licenses/Certifications	-	-	-	1,500	2,200	2,200	
Electric	690,918	685,582	745,000	685,000	709,000	(36,000)	-4.83%
Water	184,324	174,507	176,000	206,400	180,800	4,800	2.73%
Gas	124,402	97,204	131,500	82,850	117,200	(14,300)	-10.87%
Telephone & Other Comm.	19,177	22,278	20,000	22,500	18,900	(1,100)	-5.50%
Cell Phone	18,228	18,901	22,000	23,200	22,500	500	2.27%
Internet	9,377	15,006	13,700	15,023	15,200	1,500	10.95%
Cable Service	1,385	1,673	1,750	1,735	1,810	60	3.43%
Solid Waste Fees	-	2,115	64,440	41,810	47,400	(17,040)	-26.44%

2020 - 2021 Budget Year

Recreation Budget

Description	2017 - 2018 Actual	2018 - 2019 Actual	2019 - 2020 Budget	2019 - 2020 Estimated	2020 - 2021 Budget	Increase/ (Decrease)	% Change
Other Utility Services	124	-	-	-	-	-	
Professional Services	37,158	133,195	75,000	10,000	10,000	(65,000)	-86.67%
Health Services	609	1,035	2,000	1,200	2,000	-	0.00%
Legal Services & Expenses	-	-	-	250	-	-	
Engineer & Professional Svc	1,678	-	-	-	-	-	
Employee Testing	-	3,440	2,200	2,000	2,600	400	18.18%
Respiratory Program	-	510	750	2,300	2,000	1,250	166.67%
Background & License Ck	-	-	-	2,400	2,500	2,500	
Repair & Maint. Motor Vehicles	2,164	2,983	3,500	7,100	4,500	1,000	28.57%
Fleet - Repair & Maintenance	52,995	67,352	57,900	59,588	56,200	(1,700)	-2.94%
Fleet - Repair & Maintenance	7,617	8,857	9,700	7,895	8,700	(1,000)	-10.31%
Fleet - Repair & Maintenance	60,612	76,209	67,600	67,483	64,900	(2,700)	-3.99%
Repair & Maint Other Mach & Eq	63,963	61,542	64,900	63,050	66,400	1,500	2.31%
Repair & Maint - Appliances	3,532	4,174	3,000	1,300	3,500	500	16.67%
Repair & Maint. - Animals	4,910	4,350	4,500	5,500	5,000	500	11.11%
Repair & Maint - Jan Equipment	460	2,216	2,500	3,000	2,800	300	12.00%
Repair & Maint - Rec Equipment	4,486	7,680	12,900	8,900	12,100	(800)	-6.20%
Repair & Maint - Software	9,910	29,328	37,472	30,800	35,700	(1,772)	-4.73%
Repair & Maint Furn. & Machine	11,900	11,578	12,000	11,000	12,000	-	0.00%
Repair & Maint Grounds & Imp	567,553	495,810	700,015	490,400	614,000	(86,015)	-12.29%
Repair & Maint. Buildings	402,219	371,888	371,893	419,000	350,600	(21,293)	-5.73%
Repair & Maint - Other	80,909	71,709	154,950	88,800	87,700	(67,250)	-43.40%
Training & Travel	36,855	26,573	28,900	20,600	29,000	100	0.35%
Car Allowance & Mileage	15,527	16,776	16,600	11,700	18,300	1,700	10.24%
Disposal Fees	3,018	-	1,000	1,500	1,000	-	0.00%
Office Supplies and Materials	28,795	29,526	34,600	28,950	34,800	200	0.58%
IT Supplies	759	974	750	1,150	1,050	300	40.00%
Software Subscriptions	854	2,288	5,800	1,800	4,800	(1,000)	-17.24%
Postage & Shipping	8,598	12,316	9,500	15,565	15,000	5,500	57.89%
Operating Supplies	8,665	5,522	3,600	4,500	3,400	(200)	-5.56%
Food	16,354	41,407	39,050	41,850	49,700	10,650	27.27%
Household & Janitor Supplies	90,891	92,461	89,500	115,655	92,600	3,100	3.46%
Recreation Supplies	65,862	61,107	78,650	69,400	83,300	4,650	5.91%
Nurse Supplies	819	966	1,000	500	1,000	-	0.00%
Trip Expense Supplies	19,897	26,847	30,000	18,000	32,000	2,000	6.67%
Activity Supplies	54,741	36,882	45,750	31,340	45,200	(550)	-1.20%
Trophies Supplies	13,171	9,313	17,165	13,450	17,550	385	2.24%
Admission Supplies	34,291	12,165	31,000	14,900	17,800	(13,200)	-42.58%
Clothing and Uniforms	20,216	20,621	27,415	24,250	26,500	(915)	-3.34%
Educational Supplies	-	-	-	850	1,200	1,200	
Gas, Oil, Diesel, Grease, Etc.	64,161	69,586	95,200	68,500	95,200	-	0.00%
Handtools & Hardware	8,603	8,030	8,250	9,300	8,600	350	4.24%
Safety Supplies	4,818	8,893	6,700	7,500	7,300	600	8.96%
Supplies For Resale	117,786	108,739	139,600	111,400	140,600	1,000	0.72%
Other Supplies & Materials	2,642	4,404	4,100	3,250	4,000	(100)	-2.44%
Surety Bonds - Officials & Emp	50	-	-	-	-	-	
Vehicle Insurance	28,743	23,721	21,471	22,471	25,555	4,084	19.02%

2020 - 2021 Budget Year

Recreation Budget

Description	2017 - 2018 Actual	2018 - 2019 Actual	2019 - 2020 Budget	2019 - 2020 Estimated	2020 - 2021 Budget	Increase/ (Decrease)	% Change
Machinery and Equipment Rental	-	-	-	1,200	3,000	3,000	
Bank Service Charges	20,862	31,877	28,000	35,000	42,400	14,400	51.43%
Desig Donations/Contributions	68,468	10,480	13,000	44,000	45,900	32,900	253.08%
Recreation Reserve Projects	1,547	11,756	-	-	-	-	
Bad Debt Expense	458	48	-	600	-	-	
Grants	-	-	61,500	20,000	-	(61,500)	-100.00%
Patterson Community Center	43	249	300	130	300	-	0.00%
Cultural Activities	140,737	130,070	155,950	123,607	165,100	9,150	5.87%
Park Movies	8,753	9,331	8,800	9,703	9,200	400	4.55%
Tournament Expense	12,862	16,231	20,000	12,500	20,000	-	0.00%
Miscellaneous Expense	9,164	7,334	10,300	6,750	10,000	(300)	-2.91%
Cash Over and Short	(1,323)	(717)	-	(780)	800	800	
Sales Tax	34,458	43,993	37,700	40,400	42,700	5,000	13.26%
Meals During Meetings	4,025	3,894	5,900	1,600	5,500	(400)	-6.78%
Clearing-Other	-	-	-	15	-	-	
Stragteic Parternships	-	-	-	-	60,000	60,000	
Total Operating Budget	3,521,413	3,455,441	4,022,721	3,485,786	3,865,265	(157,456)	-3.91%
Operating and Salary Budget	11,295,319	11,484,310	12,974,794	11,779,227	12,660,888	(313,906)	-2.42%
Fixed Assets							
Buildings Exp	60,038	3,200	14,760	1,500	4,600	(10,160)	-68.83%
Parks&Recreation Facilities	6,731	-	-	-	24,680	24,680	
Other Improvements	98,560	80,917	143,100	70,036	5,000	(138,100)	-96.51%
Machinery and Equipment	463,695	94,204	165,970	225,406	29,210	(136,760)	-82.40%
Transp Equipment	41,232	-	-	11,609	-	-	
Office Machinery and Equipment	1,474	2,325	5,600	7,900	-	(5,600)	-100.00%
Computer Software Exp	28,571	-	8,405	9,500	1,605	(6,800)	-80.90%
Computer Equipment	39,803	10,908	6,800	10,575	5,000	(1,800)	-26.47%
Furniture & Fixtures	8,489	4,954	86,870	44,878	28,710	(58,160)	-66.95%
Total Fixed Assets	748,593	196,508	431,505	381,403	98,805	(332,700)	-77.10%
Total Parks & Recreation Budget	12,043,912	11,680,818	13,406,299	12,160,630	12,759,693	(646,606)	-4.82%

2020 - 2021 Budget Year

Golf Budget

Description	2017 - 2018 Actual	2018 - 2019 Actual	2019 - 2020 Budget	2019 - 2020 Estimated	2020 - 2021 Budget	Increase/ (Decrease)	% Change
Old Fort Golf Course							
Interest Earnings	452	738	400	710	500	100	25.00%
Miscellaneous Income	-	-	100	-	-	(100)	-100.00%
Green Fees	752,906	810,327	825,000	496,950	810,000	(15,000)	-1.82%
Driving Range Fees	45,418	46,532	46,000	27,800	45,000	(1,000)	-2.17%
Association Fees	14,360	9,515	16,000	155	15,000	(1,000)	-6.25%
Concession Income	160,302	162,766	165,000	98,730	160,000	(5,000)	-3.03%
Pro-Shop Income	190,072	217,644	225,000	147,025	215,000	(10,000)	-4.44%
Sales Tax Collected	63,494	67,064	65,000	41,900	70,000	5,000	7.69%
Cart Rentals	328,274	344,188	345,000	206,115	385,000	40,000	11.59%
Pull Cart Rentals	2,790	2,385	2,600	1,430	2,000	(600)	-23.08%
Contract Income	271	44	300	-	500	200	66.67%
Miscellaneous Income	5,282	140	100	118	300	200	200.00%
Revenues	1,563,621	1,661,344	1,690,500	1,020,933	1,703,300	12,800	0.76%
Personnel Costs							
Salary - Full-Time - Regular	531,207	607,597	611,623	579,142	604,137	(7,486)	-1.22%
Temp/Seasonal Salary	3,774	6,140	6,000	-	3,500	(2,500)	-41.67%
Longevity	9,480	8,340	7,320	7,320	7,440	120	1.64%
Holiday Pay	3,751	3,402	3,500	3,200	4,000	500	14.29%
Part-Time Regular Emp Wages	155,774	168,550	180,000	165,000	175,000	(5,000)	-2.78%
Temp/Seasonal Part-Time Wages	28,357	32,064	28,000	35,000	25,000	(3,000)	-10.71%
Overtime Wages	-	-	2,000	-	-	(2,000)	-100.00%
Annual Holiday Gift	1,125	1,150	650	1,100	700	50	7.69%
Social Security & Medicare Tax	54,378	61,522	60,568	64,505	43,047	(17,521)	-28.93%
Hospital And Health Insurance	149,598	143,048	145,288	150,540	169,800	24,512	16.87%
Dental Insurance - Delta	7,101	6,587	6,829	7,133	6,947	118	1.73%
Defined Benefit Plan	41,830	37,947	47,492	47,408	46,238	(1,254)	-2.64%
Defined Contribution Plan	11,359	11,186	20,607	19,911	27,174	6,567	31.87%
LTD & Life Insurance	3,140	3,222	3,704	3,660	3,798	94	2.54%
Worker's Compensation	18,822	10,958	8,349	6,930	9,927	1,578	18.90%
Old Fort Salary Allotment	(78,858)	(78,027)	(75,000)	(75,000)	(80,000)	(5,000)	6.67%
Relocation Expenses	-	3,334	-	-	-	-	-
Total Personnel Costs	940,837	1,027,020	1,056,930	1,015,848	1,046,708	(10,222)	-0.97%
Other Expenses							
Memberships & Dues	835	2,253	2,000	2,000	2,000	-	0.00%
Advertising	242	264	-	-	-	-	-
Licenses/Certifications	-	-	-	200	500	500	-
Electric	47,420	48,462	49,500	49,995	53,000	3,500	7.07%
Water	9,792	8,017	10,000	7,398	9,000	(1,000)	-10.00%
Telephone & Other Comm.	1,416	1,688	1,500	2,071	2,300	800	53.33%
Cell Phone	-	299	500	764	1,000	500	100.00%
Internet	431	1,071	1,000	720	1,000	-	0.00%
Cable Service	497	516	500	506	600	100	20.00%
Solid Waste Fees	-	400	2,000	3,800	4,000	2,000	100.00%
Employee Testing	-	476	300	-	500	200	66.67%
Fleet - Repair & Maintenance	143	105	500	2,281	1,500	1,000	200.00%
Repair & Maint Other Mach & Eq	27,951	27,265	29,000	33,000	29,000	-	0.00%
Repair & Maint - Software	35,639	37,474	40,000	39,228	40,000	-	0.00%

2020 - 2021 Budget Year

Golf Budget

Description	2017 - 2018 Actual	2018 - 2019 Actual	2019 - 2020 Budget	2019 - 2020 Estimated	2020 - 2021 Budget	Increase/ (Decrease)	% Change
Old Fort Golf Course							
Repair & Maint - Golf Operations	-	-	-	-	5,000	5,000	
Repair & Maint Furn. & Machine	517	603	1,000	945	1,000	-	0.00%
Repair & Maint Grounds & Imp	9,333	6,104	8,000	8,000	8,000	-	0.00%
Repair & Maint. Buildings	7,752	5,740	6,500	6,003	6,500	-	0.00%
Training & Travel	475	968	6,000	4,500	4,000	(2,000)	-33.33%
Employee	239	-	-	-	-	-	
Car Allowance & Mileage	675	1,054	1,500	1,194	1,500	-	0.00%
Office Supplies and Materials	1,752	2,345	2,500	2,278	2,500	-	0.00%
Software Subscriptions	2,500	2,700	-	576	3,500	3,500	
Postage & Shipping	125	139	400	382	500	100	25.00%
Operating Supplies	3,648	1,523	4,500	4,330	2,000	(2,500)	-55.56%
Agriculture and Hort. Supplies	68,501	77,238	78,000	82,859	80,000	2,000	2.56%
Landscaping Supplies	4,480	6,843	7,500	5,779	7,500	-	0.00%
Food	40	125	-	300	500	500	
Household & Janitor Supplies	8,277	10,755	9,000	11,740	12,500	3,500	38.89%
Golf Shop Supplies	1,371	2,644	3,000	1,500	3,000	-	0.00%
Driving Range Supplies	1,052	3,278	5,000	2,000	5,000	-	0.00%
Golf Supplies	3,023	2,796	3,500	2,929	3,500	-	0.00%
Golf Association Supplies	16,250	10,829	16,000	10,000	15,000	(1,000)	-6.25%
Clothing and Uniforms	1,509	1,790	3,000	1,500	3,000	-	0.00%
Gas, Oil, Diesel, Grease, Etc.	11,672	14,092	19,100	14,000	17,000	(2,100)	-10.99%
Handtools & Hardware	1,188	766	1,500	829	1,500	-	0.00%
Safety Supplies	53	219	3,000	2,844	2,000	(1,000)	-33.33%
Supplies For Resale	252,520	255,533	250,000	240,000	-	(250,000)	-100.00%
Supplies For Resale Golf Shop	-	-	-	-	170,000	170,000	
Supplies For Resale Food & Bev	-	-	-	-	75,000	75,000	
Sand-Cement-Lumber	9,646	9,337	12,000	9,248	12,000	-	0.00%
Other Supplies & Materials	16	190	500	368	500	-	0.00%
Vehicle Insurance	597	521	263	263	256	(7)	-2.66%
Machinery and Equipment Rental	474	2,447	2,500	498	2,500	-	0.00%
Bank Service Charges	25,960	28,367	27,000	31,500	31,500	4,500	16.67%
Miscellaneous Expense	100	986	1,000	720	1,000	-	0.00%
Cash Over and Short	1	9	-	(12)	-	-	
Sales Tax	63,303	66,923	65,000	66,250	70,000	5,000	7.69%
Total Operating Budget	621,415	645,154	674,063	655,287	692,156	18,093	2.68%
Operating and Salary Budget	1,562,252	1,672,175	1,730,993	1,671,135	1,738,864	7,871	0.45%
Buildings Exp	9,366	-	-	-	-	-	
Machinery and Equipment	26,323	10,759	5,000	5,000	5,000	-	0.00%
Transp Equipment	-	4,150	-	-	-	-	
Office Machinery and Equipment	2,684	-	-	-	-	-	
Computer Equipment	1,177	-	3,100	2,100	-	(3,100)	-100.00%
Total Fixed Assets	39,551	14,909	8,100	7,100	5,000	(3,100)	-38.27%
Total Old Fort Golf Course Budget	1,601,803	1,687,083	1,739,093	1,678,235	1,743,864	4,771	0.27%

2020 - 2021 Budget Year Golf Budget

Description	2017 - 2018 Actual	2018 - 2019 Actual	2019 - 2020 Budget	2019 - 2020 Estimated	2020 - 2021 Budget	Increase/ (Decrease)	% Change
VA Golf Course							
Green Fees	114,433	114,820	125,000	69,175	120,000	(5,000)	-4.00%
Cart Trail Fees	1,478	1,632	1,500	985	1,700	200	13.33%
Footgolf Green Fees	1,445	625	-	5	-	-	
Concession Income	5,865	5,544	6,000	3,275	6,000	-	0.00%
Pro-Shop Income	2,391	2,361	2,500	1,375	2,500	-	0.00%
Sales Tax Collected	1,129	1,132	1,300	670	1,300	-	0.00%
Pull Cart Rentals	4,806	4,907	5,000	2,985	5,000	-	0.00%
Revenues	131,548	131,021	141,300	78,470	136,500	(4,800)	-3.40%
Salary - Full-Time - Regular	90,232	82,968	83,072	46,770	46,888	(36,184)	-43.56%
Longevity	2,280	2,400	1,500	1,500	1,560	60	4.00%
Holiday Pay	1,132	196	500	158	500	-	0.00%
Part-Time Regular Emp Wages	44,576	52,106	50,000	47,000	52,500	2,500	5.00%
Temp/Seasonal Part-Time Wages	8,760	9,548	10,000	7,000	10,000	-	0.00%
Overtime Wages	-	-	1,000	-	500	(500)	-50.00%
Annual Holiday Gift	225	175	50	175	50	-	0.00%
Social Security & Medicare Tax	10,950	11,042	10,717	8,958	7,568	(3,149)	-29.38%
Hospital And Health Insurance	17,501	13,776	21,979	12,346	12,300	(9,679)	-44.04%
Dental Insurance - Delta	902	730	1,283	666	667	(616)	-48.01%
Defined Benefit Plan	11,116	7,491	7,657	7,645	8,515	858	11.21%
LTD & Life Insurance	540	363	457	296	297	(160)	-35.01%
Worker's Compensation	1,673	2,005	-	1,169	-	-	
Old Fort Salary Allotment	78,858	78,027	75,000	75,000	80,000	5,000	6.67%
Total Personnel Costs	268,746	260,826	263,215	208,683	221,345	(41,870)	-15.91%
Memberships & Dues	-	299	-	-	-	-	
Electric	6,801	4,787	6,500	5,000	6,500	-	0.00%
Water	136	144	200	148	200	-	0.00%
Telephone & Other Comm.	527	749	600	646	700	100	16.67%
Internet	1,467	1,539	1,500	1,299	1,500	-	0.00%
Solid Waste Fee	-	240	1,000	600	800	(200)	-20.00%
Employee Testing	-	38	100	-	-	(100)	-100.00%
Fleet - Repair & Maintenance	1,897	68	1,000	335	800	(200)	-20.00%
Repair & Maint Other Mach & Eq	7,439	4,134	4,000	9,256	8,500	4,500	112.50%
Repair & Maint. Buildings	2,179	11,288	4,000	1,117	2,500	(1,500)	-37.50%
Training & Travel	255	-	-	-	-	-	
Car Allowance & Mileage	-	-	200	-	200	-	0.00%
Office Supplies and Materials	79	105	500	200	300	(200)	-40.00%
Operating Supplies	315	-	800	500	800	-	0.00%
Agriculture and Hort. Supplies	3,886	5,812	6,000	4,419	8,000	2,000	33.33%
Landscaping Supplies	-	90	500	200	500	-	0.00%
Household & Janitor Supplies	168	249	500	127	500	-	0.00%
Golf Shop Supplies	531	316	700	800	600	(100)	-14.29%
Golf Supplies	838	113	500	200	500	-	0.00%
Clothing and Uniforms	-	269	500	300	500	-	0.00%

2020 - 2021 Budget Year Golf Budget

Description	2017 - 2018 Actual	2018 - 2019 Actual	2019 - 2020 Budget	2019 - 2020 Estimated	2020 - 2021 Budget	Increase/ (Decrease)	% Change
VA Golf Course							
Gas, Oil, Diesel, Grease, Etc.	2,192	2,575	3,700	1,700	3,500	(200)	-5.41%
Handtools & Hardware	112	142	350	100	300	(50)	-14.29%
Supplies For Resale	5,388	4,242	6,000	3,500	5,000	(1,000)	-16.67%
Sand-Cement-Lumber	27	3,432	2,000	1,500	2,000	-	0.00%
Other Supplies & Materials	434	230	500	250	500	-	0.00%
Vehicle Insurance	410	289	-	-	-	-	
Machinery and Equipment Rental	941	720	500	600	500	-	0.00%
Miscellaneous Expense	-	210	300	100	300	-	0.00%
Cash Over and Short	(0)	1	-	-	-	-	
Sales Tax	1,117	1,117	1,300	1,074	1,300	-	0.00%
Total Operating Budget	37,140	43,198	43,750	33,972	46,800	3,050	6.97%
Operating and Salary Budget	305,885	304,024	306,965	242,655	268,145	(38,820)	-12.65%
Machinery and Equipment	1,641	2,991	3,000	925	5,000	2,000	66.67%
Furniture & Fixtures	-	120	-	-	-	-	
Total Fixed Assets	1,641	3,111	3,000	925	5,000	2,000	66.67%
Total VA Golf Course Budget	307,526	307,135	309,965	243,580	273,145	(36,820)	-11.88%

2020 - 2021 Budget Year Golf Budget

Description	2017 - 2018 Actual	2018 - 2019 Actual	2019 - 2020 Budget	2019 - 2020 Estimated	2020 - 2021 Budget	Increase/ (Decrease)	% Change
Bloomfield Links							
Green Fees	9,042	11,618	18,000	12,080	38,000	20,000	111.11%
Association Fees	670	1,909	1,500	-	1,500	-	0.00%
Concession Income	-	-	500	-	-	(500)	-100.00%
Sales Tax Collected	3	3	100	1	100	-	0.00%
Pull Cart Rentals	32	29	100	10	100	-	0.00%
Contract Income	556	240	500	465	1,000	500	100.00%
Designated Donations	20,789	18,800	35,000	8,415	25,000	(10,000)	-28.57%
Revenues	31,091	32,598	55,700	20,971	65,700	10,000	17.95%
Part-Time Regular Emp Wages	25,435	26,568	30,000	24,000	42,500	12,500	41.67%
Temp/Seasonal Part-Time Wages	-	2,568	-	7,500	-	-	-
Overtime Wages	52	-	200	-	200	-	0.00%
Annual Holiday Gift	75	100	-	50	-	-	-
Social Security & Medicare Tax	1,955	2,237	2,310	3,132	3,268	958	41.45%
Worker's Compensation	418	401	-	250	-	-	-
Total Personnel Costs	27,935	31,874	32,510	34,932	45,968	13,458	41.40%
Contractual Services	24,000	25,101	27,000	24,554	27,000	-	0.00%
Electric	402	1,638	1,200	1,010	1,300	100	8.33%
Water	-	372	500	448	600	100	20.00%
Professional Services	330	-	-	-	-	-	-
Repair & Maint Other Mach & Eq	620	1,135	1,500	3,000	4,000	2,500	166.67%
Repair & Maint. Buildings	-	109	500	-	500	-	0.00%
Office Supplies and Materials	-	-	100	-	100	-	0.00%
Operating Supplies	221	361	1,000	500	1,000	-	0.00%
Agriculture and Hort. Supplies	6,712	4,929	5,000	5,000	6,500	1,500	30.00%
Landscaping Supplies	-	668	1,000	1,000	1,000	-	0.00%
Food	-	197	-	465	500	500	-
Household & Janitor Supplies	-	-	200	-	200	-	0.00%
Activity Supplies	3,024	1,712	1,000	1,364	1,000	-	0.00%
Golf Shop Supplies	-	136	750	-	750	-	0.00%
Golf Supplies	219	154	500	200	500	-	0.00%
Clothing and Uniforms	-	-	400	-	400	-	0.00%
Gas, Oil, Diesel, Grease, Etc.	-	-	600	-	600	-	0.00%
Handtools & Hardware	-	25	300	100	300	-	0.00%
Supplies For Resale	-	-	500	-	500	-	0.00%
Sand-Cement-Lumber	1,010	1,048	1,500	1,411	1,500	-	0.00%
Other Supplies & Materials	-	-	300	-	300	-	0.00%
Machinery and Equipment Rental	557	150	500	-	500	-	0.00%
Miscellaneous Expense	-	-	300	-	300	-	0.00%
Sales Tax	-	-	100	4	-	(100)	-100.00%
Total Operating Budget	37,096	37,735	44,750	39,055	49,350	4,600	10.28%
Operating and Salary Budget	65,031	69,609	77,260	73,987	95,318	18,058	23.37%

**2020 - 2021 Budget Year
Golf Budget**

Description	2017 - 2018 Actual	2018 - 2019 Actual	2019 - 2020 Budget	2019 - 2020 Estimated	2020 - 2021 Budget	Increase/ (Decrease)	% Change
Bloomfield Links							
Machinery and Equipment	-	-	2,000	500	4,000	2,000	100.00%
Office Machinery and Equipment	361	-	-	-	-	-	
Computer Equipment	468	-	-	-	-	-	
Total Fixed Assets	829	-	2,000	500	4,000	2,000	100.00%
Total Bloomfield Budget	65,860	69,609	79,260	74,487	99,318	20,058	25.31%
Total Golf Budget	1,975,190	2,063,827	2,128,318	1,996,303	2,116,327	(11,991)	-0.56%

2020 - 2021 Budget Year Strategic Partnerships

Description	2017 - 2018 Actual	2018 - 2019 Actual	2019 - 2020 Budget	2019 - 2020 Estimated	2020 - 2021 Budget	Increase/ (Decrease)	% Change
Strategic Funding Partners							
Governmental Services							
Health Department	11,000	11,000	11,000	11,000	11,000	-	0.00%
DHS-Rehabilitation Servc	52,530	52,530	52,530	52,530	52,530	-	0.00%
Linebaugh Library	1,000,344	1,051,129	1,071,159	1,071,159	1,071,159	-	0.00%
Linebaugh (Patterson) Lib.	161,447	180,382	185,763	185,763	185,763	-	0.00%
Rutherford County Paws	70,000	70,000	70,000	70,000	70,000	-	0.00%
Ruth County Soil Conservation	2,500	2,500	2,500	2,500	2,500	-	0.00%
Strategic Funding Partners	-	-	-	-	53,000	53,000	
Strategic Community Partnerships	-	-	-	-	87,000	87,000	
Strategic Partnerships - Schools	-	-	-	-	12,500	12,500	
City Schools Foundation	2,500	-	2,500	2,500	-	(2,500)	-100.00%
Beesley Animal Foundation	3,000	3,000	3,000	3,000	-	(3,000)	-100.00%
	1,303,321	1,370,541	1,398,452	1,398,452	1,545,452	-	0.00%
Community Assistance							
Portico - Pregnancy Support Center	3,500	3,500	3,500	3,500	-	(3,500)	-100.00%
Area 16-Special Olympics	2,000	2,000	2,000	2,000	-	(2,000)	-100.00%
Dr. Martin Luther King Jr. Scholarship	8,000	8,000	8,000	8,000	-	(8,000)	-100.00%
Special Kid's Inc	10,000	10,000	10,000	10,000	-	(10,000)	-100.00%
Second Harvest Food Bank	5,000	5,000	5,000	5,000	-	(5,000)	-100.00%
Journeys In Community Living	10,000	10,000	10,000	10,000	-	(10,000)	-100.00%
Read To Succeed	10,000	10,000	10,000	10,000	-	(10,000)	-100.00%
	48,500	48,500	48,500	48,500	-	(48,500)	-100.00%
Arts & Cultural Enhancement							
Center for the Arts	25,000	25,000	25,000	25,000	-	(25,000)	-100.00%
Ethos Youth Ensembles (formerly Murfreesboro Youth Orchestra)	10,000	10,000	10,000	10,000	-	(10,000)	-100.00%
Generation For Creation	2,500	2,500	2,500	2,500	-	(2,500)	-100.00%
Middle TN Symphony	15,000	15,000	15,000	15,000	-	(15,000)	-100.00%
Main Street	40,000	40,000	40,000	40,000	-	(40,000)	-100.00%
	92,500	92,500	92,500	92,500	-	(92,500)	-100.00%

2020 - 2021 Budget Year Strategic Partnerships

Description	2017 - 2018 Actual	2018 - 2019 Actual	2019 - 2020 Budget	2019 - 2020 Estimated	2020 - 2021 Budget	Increase/ (Decrease)	% Change
Strategic Operating Partners							
Development Services Division							
The Family Center	6,000	6,000	6,000	6,000	-	(6,000)	-100.00%
Primary Care & Hope Clinic	10,000	10,000	10,000	10,000	-	(10,000)	-100.00%
Boys & Girls Club	7,500	7,500	7,500	7,500	-	(7,500)	-100.00%
Greenhouse Ministries	10,000	10,000	10,000	10,000	-	(10,000)	-100.00%
Homeless Alliance of Rutherford County (H3ARC)	10,000	25,000	20,000	20,000	-	(20,000)	-100.00%
The Journey Home, Inc.	2,500	2,500	2,500	2,500	-	(2,500)	-100.00%
	46,000	61,000	56,000	56,000	-	(56,000)	-100.00%
Murfreesboro Police Department							
Crime Stoppers	5,000	5,000	5,000	5,000	-	(5,000)	-100.00%
Domestic Violence Program & Sexual Assault Services	10,000	10,000	10,000	10,000	-	(10,000)	-100.00%
CASA Of Rutherford County	5,000	5,000	5,000	5,000	-	(5,000)	-100.00%
Sexual Assault Services Program	2,500	2,500	2,500	2,500	-	(2,500)	-100.00%
Child Advocacy Center	16,120	15,666	17,500	17,500	-	(17,500)	-100.00%
	38,620	38,166	40,000	40,000	-	(40,000)	-100.00%
Parks & Recreation Department							
Children's Museum Corp. of Rutherford Center (Discovery Center)	20,000	20,000	20,000	20,000	-	(20,000)	-100.00%
Meals On Wheels	10,000	10,000	10,000	10,000	-	(10,000)	-100.00%
Oaklands Association	20,000	20,000	20,000	20,000	-	(20,000)	-100.00%
	50,000	50,000	50,000	50,000	-	(50,000)	-100.00%
Transportation Department							
Transit Alliance	5,000	5,000	5,000	5,000	-	(5,000)	-100.00%
	5,000	5,000	5,000	5,000	-	(5,000)	-100.00%
Total Strategic Partnerships	1,583,941	1,665,707	1,690,452	1,690,452	1,545,452	(292,000)	-17.27%

Note: In FY 21 funding for many Strategic Partnerships has been moved to the department budgets in order to increase the capacity for collaboration and oversight. The departments under which Strategic Partnerships can now be found are: Police, Transportation, Parks & Recreation, and Administration - Economic Development.

2020 - 2021 Budget Year

Building and Codes Budget

Description	2017 - 2018 Actual	2018 - 2019 Actual	2019 - 2020 Budget	2019 - 2020 Estimated	2020 - 2021 Budget	Increase/ (Decrease)	% Change
Electrical License	71,300	81,205	75,000	70,000	63,000	(12,000)	-16.00%
Gas/Mechanical License	5,050	5,480	2,500	5,000	4,500	2,000	80.00%
Building Permits	2,461,617	2,727,421	2,800,000	2,500,000	2,340,000	(460,000)	-16.43%
Electrical Permits	495,695	467,855	465,000	445,000	418,500	(46,500)	-10.00%
Plumbing Permits	290,575	378,830	350,000	466,000	432,000	82,000	23.43%
Excavating Permits	50,600	53,350	40,000	40,000	36,000	(4,000)	-10.00%
Mechanical Permits	172,833	248,764	225,000	160,000	155,500	(69,500)	-30.89%
Gas Permits	56,880	80,498	68,000	74,000	71,300	3,300	4.85%
Charges For Service	33,753	45,171	45,000	39,000	35,100	(9,900)	-22.00%
Copies	209	-	-	-	-	-	
Interest Earnings	116	274	-	93	-	-	
Sale of Scrap & Recyclable Mat	37	51	-	36	-	-	
Revenues	3,638,665	4,088,899	4,070,500	3,799,129	3,555,900	(514,600)	-12.64%
Salary - Full-Time - Regular	1,252,720	1,294,854	1,375,587	1,363,206	1,376,899	1,312	0.10%
Longevity	13,860	13,680	14,760	14,640	17,400	2,640	17.89%
Holiday Pay	1,012	-	-	200	500	500	
Overtime Wages	447	1,996	7,000	677	2,000	(5,000)	-71.43%
Annual Holiday Gift	1,250	1,200	1,250	1,300	1,300	50	4.00%
Social Security & Medicare Tax	92,967	95,822	101,550	102,511	101,068	(482)	-0.47%
Hospital And Health Insurance	244,253	265,170	256,754	288,548	280,584	23,830	9.28%
Dental Insurance - Delta	11,849	12,480	11,927	13,374	13,853	1,926	16.15%
Defined Benefit Plan	95,355	95,534	121,952	120,648	135,199	13,247	10.86%
Defined Contribution Plan	24,737	33,951	40,392	41,794	41,944	1,552	3.84%
LTD & Life Insurance	7,583	8,015	8,199	8,530	8,678	479	5.84%
Worker's Compensation	9,285	18,188	11,362	11,362	13,510	2,148	18.91%
Total Personnel Costs	1,755,315	1,840,892	1,950,733	1,966,789	1,992,935	42,202	2.16%
Contractual Services	-	594	37,000	-	1,000	(36,000)	-97.30%
Memberships & Dues	2,080	2,475	3,000	2,800	3,000	-	0.00%
Advertising	-	-	500	-	500	-	0.00%
Subscriptions - Newspapers,etc	220	258	500	500	500	-	0.00%
Profession. Svc - Subscription	1,107	2,078	-	-	-	-	
Licenses/Certifications	-	-	-	1,420	-	-	
Telephone & Other Comm.	2,591	2,664	3,700	500	3,700	-	0.00%
Cell Phone	9,150	7,031	9,200	7,200	9,000	(200)	-2.17%
Internet	2,370	3,024	2,500	2,500	2,500	-	0.00%
Repair & Maint. - Software	9,605	13,824	14,250	15,000	15,500	1,250	8.77%
Repair & Maint Furn. & Machine	2,532	2,717	3,000	2,900	3,000	-	0.00%
Training & Travel	9,456	10,740	11,250	11,000	12,000	750	6.67%
Car Allowance & Mileage	60,218	66,263	69,000	65,000	69,000	-	0.00%
Office Supplies and Materials	13,640	15,052	20,000	20,000	21,500	1,500	7.50%
Postage & Shipping	3,869	5,536	5,000	6,000	6,000	1,000	20.00%
Public Safety Supplies	-	-	750	250	750	-	0.00%
Clothing and Uniforms	222	378	1,500	500	1,500	-	0.00%
Field Supplies-PS	68	243	750	300	750	-	0.00%

2020 - 2021 Budget Year
Building and Codes Budget

Description	2017 - 2018 Actual	2018 - 2019 Actual	2019 - 2020 Budget	2019 - 2020 Estimated	2020 - 2021 Budget	Increase/ (Decrease)	% Change
Educational Supplies	2,815	-	-	-	-	-	
Surety Bonds - Officials & Emp	100	100	100	-	100	-	0.00%
Vehicle Insurance	166	117	-	-	-	-	
Miscellaneous Expense	2,100	-	500	-	500	-	0.00%
Meals During Meetings	739	305	1,000	700	1,000	-	0.00%
Total Operating Budget	123,047	133,400	183,500	136,664	151,800	(31,700)	-17.28%
Operating and Salary Budget	1,878,362	1,974,291	2,134,233	2,103,453	2,144,735	10,502	0.49%
Office Machinery and Equipment	1,430	-	-	-	-	-	
Computer Equipment	3,407	1,149	3,000	1,000	5,000	2,000	66.67%
Furniture & Fixtures	2,440	470	1,500	1,000	-	(1,500)	-100.00%
Total Fixed Assets	7,277	1,619	4,500	2,000	5,000	500	11.11%
Total Building & Codes Budget	1,885,639	1,975,911	2,138,733	2,105,453	2,149,735	11,002	0.51%

2020 - 2021 Budget Year Planning Budget

Description	2017 - 2018 Actual	2018 - 2019 Actual	2019 - 2020 Budget	2019 - 2020 Estimated	2020 - 2021 Budget	Increase/ (Decrease)	% Change
Charges For Service	43,314	41,526	100,000	97,010	75,000	(25,000)	-25.00%
Fees And Commissions	295,900	249,060	340,000	205,030	225,000	(115,000)	-33.82%
Copies	46	275	-	-	-	-	
Revenues	339,261	290,861	440,000	302,040	300,000	(140,000)	-31.82%
Salary - Full-Time - Regular	657,076	788,205	821,609	765,000	837,841	16,232	1.98%
Longevity	6,240	5,760	6,180	6,180	6,480	300	4.85%
Part-Time Regular Emp Wages	-	581	-	-	-	-	
Overtime Wages	-	-	500	-	500	-	0.00%
Annual Holiday Gift	550	700	700	600	700	-	0.00%
Social Security & Medicare Tax	49,365	58,746	60,516	55,800	64,466	3,950	6.53%
Hospital And Health Insurance	134,900	159,833	164,442	146,780	160,721	(3,721)	-2.26%
Dental Insurance - Delta	5,724	6,665	7,444	6,274	7,026	(418)	-5.62%
Defined Benefit Plan	51,507	47,294	60,085	59,991	66,818	6,733	11.21%
Defined Contribution Plan	12,886	23,079	25,593	20,671	38,679	13,086	51.13%
LTD & Life Insurance	3,814	4,788	5,363	4,486	5,376	13	0.24%
Worker's Compensation	6,310	10,656	6,657	6,657	7,916	1,259	18.91%
Boards and Commissions	22,800	22,700	22,800	22,800	22,800	-	0.00%
Total Personnel Costs	951,173	1,129,007	1,181,889	1,095,239	1,219,323	37,434	3.17%
Contractual Services	40,389	-	-	-	-	-	
Special Census	46,795	-	-	-	-	-	
Printing Services	-	48	500	-	500	-	0.00%
Printing Services - Census	40,874	-	-	-	-	-	
Memberships & Dues	4,242	3,233	6,500	3,000	6,500	-	0.00%
Advertising	27,341	28,894	33,000	19,339	20,000	(13,000)	-39.39%
Advertising - Census	15,038	-	-	-	-	-	
Subscriptions - Newspapers	353	414	500	614	500	-	0.00%
License/Certifications	-	549	1,200	14	1,200	-	0.00%
Telephone & Other Comm.	910	939	1,000	466	1,000	-	0.00%
Cell Phone	4,469	4,086	5,000	3,763	5,000	-	0.00%
Cell Phone - Census	523	-	-	-	-	-	
Internet	408	68	500	-	500	-	0.00%
Internet - Census	2,644	-	-	-	-	-	
Cable Service	37	38	200	38	200	-	0.00%
Repair & Maint Furn. & Machine	4,110	4,545	6,000	6,528	6,500	500	8.33%
Training & Travel	8,231	11,115	13,000	6,613	13,000	-	0.00%
Car Allowance & Mileage	3,395	3,712	4,400	2,626	3,500	(900)	-20.45%
Office Supplies and Materials	9,765	5,108	10,000	3,992	9,000	(1,000)	-10.00%
Software Subscriptions	-	272	500	-	500	-	0.00%
Software Subscriptions - Census	28	-	-	-	-	-	
Postage & Shipping	1,559	2,937	4,000	7,855	4,000	-	0.00%
Postage & Shipping - Census	48,323	-	-	-	-	-	
Food	1,375	1,511	1,600	1,184	1,600	-	0.00%
Clothing and Uniforms	42	22	-	-	-	-	

**2020 - 2021 Budget Year
Planning Budget**

Description	2017 - 2018 Actual	2018 - 2019 Actual	2019 - 2020 Budget	2019 - 2020 Estimated	2020 - 2021 Budget	Increase/ (Decrease)	% Change
Educational Supplies	-	-	500	306	500	-	0.00%
Surety Bonds - Officials & Emp	50	-	200	50	200	-	0.00%
Miscellaneous Expense	17	7	100	1,814	100	-	0.00%
Meals During Meetings	1,410	1,421	3,700	2,941	3,700	-	0.00%
Total Operating Budget	262,329	68,920	317,400	136,142	228,000	(89,400)	-28.17%
Operating and Salary Budget	1,213,502	1,197,926	1,499,289	1,231,381	1,447,323	(51,966)	-3.47%
Office Machinery and Equipment	-	-	1,500	-	2,000	500	33.33%
Computer Software Exp	136	-	-	-	-	-	
Computer Equipment	3,745	3,265	5,000	-	-	(5,000)	-100.00%
Furniture & Fixtures	450	1,594	700	530	2,000	1,300	185.71%
Total Fixed Assets	4,331	4,859	7,200	530	4,000	(3,200)	-44.44%
Total Planning Budget	1,217,832	1,202,785	1,506,489	1,231,911	1,451,323	(55,166)	-3.66%

2020 - 2021 Budget Year
Community Development Budget

Description	2017 - 2018 Actual	2018 - 2019 Actual	2019 - 2020 Budget	2019 - 2020 Estimated	2020 - 2021 Budget	Increase/ (Decrease)	% Change
Community Development Grants	900,708	868,353	916,528	516,528	1,286,503	369,975	40.37%
Federal Grant - Comm Dev ESG	198,573	161,250	168,750	168,750	161,250	(7,500)	-4.44%
Program Income - Federal Grant	77,805	113,323	80,000	146,617	100,000	20,000	25.00%
Revenues	1,177,086	1,142,926	1,165,278	831,895	1,547,753	382,475	32.82%
Administration	155,893	138,651	159,897	114,003	193,300	193,300	120.89%
Acquisition	297,863	407,500	335,000	180,000	350,000	15,000	4.48%
Child Abuse Prevention	11,000	12,000	10,299	10,299	-	(10,299)	(1)
Childcare Services	7,500	8,000	8,400	8,400	-	(8,400)	-100.00%
Youth/Crime Prevention	6,000	8,000	7,000	7,000	-	(7,000)	-100.00%
Healthcare	34,724	34,657	31,049	31,049	-	(31,049)	-100.00%
Job Training	23,500	22,500	18,500	18,500	-	(18,500)	-100.00%
Homeless Assistance	12,000	23,000	21,250	21,250	-	(21,250)	-100.00%
Domestic Abuse	10,000	12,000	11,000	11,000	-	(11,000)	-100.00%
Housing Rehabilitation	244,859	218,341	77,133	57,795	150,000	72,867	94.47%
Affordable Housing	154,677	84,030	110,000	100,000	150,000	40,000	36.36%
Elderly	19,500	12,000	6,000	6,000	-	(6,000)	-100.00%
Emergency Solutions Grant	198,573	161,250	168,750	168,750	161,250	(7,500)	-4.44%
Public Service Grants	-	-	-	-	154,968	154,968	
Public Facilities	-	-	200,000	96,849	250,000	50,000	25.00%
Fair Housing	1,000	1,000	1,000	1,000	2,000	1,000	100.00%
Economic Development	-	-	-	-	136,235	136,235	
Total Community Development Budget	1,177,089	1,142,929	1,165,278	831,895	1,547,753	542,372	46.54%

2020 - 2021 Budget Year

Fleet Services Budget

Description	2017 - 2018 Actual	2018 - 2019 Actual	2019 - 2020 Budget	2019 - 2020 Estimated	2020 - 2021 Budget	Increase/ (Decrease)	% Change
Sale f Fixed Asset	1,536	-	-	-	-	-	
Transfer In From Risk Mgmt Fnd	125,567	227,668	275,000	275,000	275,000	-	0.00%
Transfer In From Drug Fund	13,582	30,949	60,000	22,172	60,000	-	0.00%
Transfer In From Airport Fund	165	853	600	2,553	1,500	900	150.00%
Transfer In From Water & Sewer	327,897	249,892	300,000	245,209	300,000	-	0.00%
Transfer In From Stormwater	49,871	104,542	80,000	58,223	80,000	-	0.00%
Miscellaneous Income	5,628	-	-	-	-	-	
Revenues	524,246	613,904	715,600	603,156	716,500	900	0.13%
Salary - Full-Time - Regular	722,886	805,767	847,872	837,148	885,488	37,616	4.44%
Longevity	8,040	8,820	9,660	9,600	10,140	480	4.97%
Holiday Pay	795	730	1,000	821	1,000	-	0.00%
Overtime Wages	9,606	4,468	5,000	7,500	10,000	5,000	100.00%
Tool Allowance	-	-	10,500	10,500	10,500	-	0.00%
Annual Holiday Gift	700	750	800	750	800	-	0.00%
Social Security & Medicare Tax	52,955	59,187	62,703	63,380	66,459	3,756	5.99%
Hospital And Health Insurance	205,964	198,900	188,288	194,298	189,114	826	0.44%
Dental Insurance - Delta	8,998	9,233	8,668	9,049	8,241	(427)	-4.93%
Defined Benefit Plan	65,708	74,441	95,597	93,280	106,310	10,713	11.21%
Defined Contribution Plan	11,033	9,766	16,455	15,925	20,094	3,639	22.11%
LTD & Life Insurance	4,373	4,963	5,294	5,091	5,194	(100)	-1.89%
Worker's Compensation	10,048	39,146	24,455	24,455	29,078	4,623	18.90%
Total Personnel Costs	1,101,105	1,216,173	1,276,292	1,271,798	1,342,418	66,126	5.18%
Transfer In From Other Departments/Contra Account	(2,438,870)	(2,461,737)	(2,646,502)	(2,600,974)	(2,668,568)	(22,066)	0.83%
Contractual Services	-	6,200	-	-	-	-	
Electric	26,691	25,420	32,000	29,603	32,000	-	0.00%
Water	10,767	9,260	13,000	9,729	13,000	-	0.00%
Gas	6,077	3,201	7,000	3,600	7,000	-	0.00%
Telephone & Other Comm.	860	888	1,500	1,500	1,500	-	0.00%
Cell Phone	1,960	1,708	2,000	2,000	2,500	500	25.00%
Solid Waste Fees	-	-	360	-	-	(360)	-100.00%
Employee Testing	-	675	2,000	-	-	(2,000)	-100.00%
Repair & Maint. Motor Vehicles	3,651	1,820	4,000	3,405	4,000	-	0.00%
Fleet - Sublet Repair & Maint	469,500	482,238	527,000	527,000	527,000	-	0.00%
Repair & Maint. Fuel Equipment	5,788	5,612	25,000	20,000	25,000	-	0.00%
Repair & Maint Other Mach & Eq	550	797	1,000	1,000	1,000	-	0.00%
Repair & Maint. - Software	10,569	15,894	23,000	21,412	24,000	1,000	4.35%
Repair & Maint Furn. & Machine	922	673	1,200	1,169	1,200	-	0.00%
Repair & Maint. Buildings	23,640	19,324	30,000	18,000	30,000	-	0.00%
Training & Travel	3,897	4,873	5,000	5,000	5,000	-	0.00%
Employee	-	-	1,000	1,000	1,000	-	0.00%
Car Allowance & Mileage	-	-	500	-	-	(500)	-100.00%
Office Supplies and Materials	1,980	813	2,500	2,500	2,500	-	0.00%
IT Supplies	29	-	-	-	-	-	
Postage & Shipping	432	170	500	400	500	-	0.00%

**2020 - 2021 Budget Year
Fleet Services Budget**

Description	2017 - 2018 Actual	2018 - 2019 Actual	2019 - 2020 Budget	2019 - 2020 Estimated	2020 - 2021 Budget	Increase/ (Decrease)	% Change
Operating Supplies	1,224	1,131	1,500	1,500	1,500	-	0.00%
Food	805	-	-	142	500	500	
Household & Janitor Supplies	12,581	3,666	13,000	14,000	13,000	-	0.00%
Clothing and Uniforms	7,381	6,817	7,200	7,500	7,200	-	0.00%
Gas, Oil, Diesel, Grease, Etc.	3,007	3,331	4,000	3,513	-	(4,000)	-100.00%
Vehicle Parts & Repair	1,013,062	1,012,856	1,121,250	1,000,000	1,298,250	177,000	15.79%
Parts Management Fee	208,671	241,413	245,000	245,000	25,000	(220,000)	-89.80%
Handtools & Hardware	1,720	432	2,300	360	2,300	-	0.00%
Safety Supplies	2,039	1,391	2,000	2,000	2,000	-	0.00%
Vehicle Insurance	2,572	1,506	-	-	-	-	
Miscellaneous Expense	1,525	279	1,000	1,000	1,000	-	0.00%
Total Operating Budget	(616,968)	(609,349)	(570,692)	(678,642)	(640,618)	(69,926)	12.25%
Operating and Salary Budget	484,137	606,824	705,600	593,156	701,800	(3,800)	-0.54%
Machinery & Equipment	39,054	4,627	10,000	10,000	10,000	-	0.00%
Office Machinery & Equipment	-	2,453	-	-	-	-	
Computer Software Exp	-	-	-	-	3,800	3,800	
Computer Equipment	1,054	-	-	-	900	900	
Total Fixed Assets	40,108	7,080	10,000	10,000	14,700	4,700	47.00%
Total Fleet Services Expenses	524,246	613,904	715,600	603,156	716,500	900	0.13%

2020 - 2021 Budget Year

Street Budget

Description	2017 - 2018 Actual	2018 - 2019 Actual	2019 - 2020 Budget	2019 - 2020 Estimated	2020 - 2021 Budget	Increase/ (Decrease)	% Change
Repair & Maint Roads & Streets	15,497	13,064	-	-	-	-	
Repair & Maintenance - Radios	211	1,128	1,500	-	1,500	-	0.00%
Training & Travel	1,581	6,471	7,500	3,000	5,000	(2,500)	-33.33%
Employee	737	-	-	-	-	-	
Car Allowance & Mileage	973	292	-	-	-	-	
Office Supplies and Materials	4,626	1,190	2,000	2,000	2,000	-	0.00%
Software Subscriptions	313	-	1,200	-	1,200	-	0.00%
Postage & Shipping	1,140	166	200	100	200	-	0.00%
Agriculture and Hort. Supplies	25,672	24,166	26,000	26,000	25,000	(1,000)	-3.85%
Tree Bank Expenses	14,370	9,143	53,000	9,000	18,000	(35,000)	-66.04%
Other Chemicals	66,300	3,330	20,000	20,000	20,000	-	0.00%
Food	4,144	1,849	5,000	4,000	5,000	-	0.00%
Household & Janitor Supplies	4,488	3,887	8,000	8,000	8,000	-	0.00%
Public Safety Supplies	1,460	3,785	4,000	4,000	4,000	-	0.00%
Clothing and Uniforms	25,732	22,560	35,000	35,000	38,000	3,000	8.57%
Repair & Maint. Supplies	1,600	703	-	-	-	-	
Gas, Oil, Diesel, Grease, Etc.	147,953	166,332	240,700	190,000	219,500	(21,200)	-8.81%
Tires, Tubes and Etc.	14,344	15,947	20,000	20,000	20,000	-	0.00%
Other Repair & Maint Supplies	540	-	-	-	-	-	
Consumable Tools	2,354	543	-	800	-	-	
Handtools & Hardware	4,923	2,560	9,000	4,000	9,000	-	0.00%
Safety Supplies	3,375	5,997	7,500	6,000	7,500	-	0.00%
Right of Way Materials	12,321	16,712	20,000	20,000	20,000	-	0.00%
Concrete and Clay Products	3,937	3,837	-	-	-	-	
Metal Products	-	-	2,500	1,000	2,500	-	0.00%
Wood Products	-	769	2,500	1,000	2,500	-	0.00%
Crushed Stone	3,697	15,846	10,000	10,000	10,000	-	0.00%
Gravel and Sand	-	564	1,500	1,000	1,500	-	0.00%
Sodium Chloride	-	-	40,000	10,000	40,000	-	0.00%
Asphalt and Asphalt Filler	67,503	44,889	55,000	55,000	55,000	-	0.00%
Concrete	11,975	13,127	25,000	25,000	25,000	-	0.00%
Other Supplies & Materials	7,325	107	15,000	8,000	7,500	(7,500)	-50.00%
Surety Bonds - Officials & Emp	50	-	-	-	-	-	
Vehicle Insurance	52,342	33,182	32,641	32,641	34,195	1,554	4.76%
Machinery and Equipment Rental	20,420	13,505	27,000	5,000	20,000	(7,000)	-25.93%
Maintenance of State Routes	122,709	132,027	100,000	100,000	100,000	-	0.00%
Miscellaneous Expense	1,348	1,554	2,000	1,500	2,000	-	0.00%
Meals During Meetings	-	-	1,000	100	1,000	-	0.00%
Total Operating Budget	3,037,500	3,029,565	3,290,376	3,042,858	3,187,195	(103,181)	-3.14%
Operating and Salary Budget	5,803,734	6,161,754	6,582,102	6,304,384	6,544,624	(37,478)	-0.57%
Machinery & Equipment	72,242	33,133	63,200	63,200	6,000	(57,200)	-90.51%
Transportation Equipment	9,975	8,400	-	-	-	-	
Office Machinery & Equipment	-	-	1,000	1,000	2,000	1,000	100.00%
Computer Equipment	1,926	165	1,000	1,600	2,000	1,000	100.00%
Furniture & Fixtures	-	-	-	-	2,000	2,000	
Total Fixed Assets	84,143	41,698	65,200	65,800	12,000	(53,200)	-81.60%
Total Street Budget	5,887,877	6,203,452	6,647,302	6,370,184	6,556,624	(90,678)	-1.36%

2020 - 2021 Budget Year

Civic Plaza Budget

Description	2017 - 2018 Actual	2018 - 2019 Actual	2019 - 2020 Budget	2019 - 2020 Estimated	2020 - 2021 Budget	Increase/ (Decrease)	% Change
Salary - Full-Time - Regular	28,830	33,426	35,364	35,256	35,364	-	0.00%
Longevity	240	300	360	360	420	60	16.67%
Holiday Pay	-	16	-	-	-	-	-
Overtime Wages	-	-	500	-	200	(300)	-60.00%
Stand-By Pay	-	33	-	-	100	100	-
Annual Holiday Gift	50	50	50	50	50	-	0.00%
Social Security & Medicare Tax	2,146	2,505	2,691	2,690	2,681	(10)	-0.38%
Hospital And Health Insurance	5,427	5,502	5,114	5,540	5,425	311	6.08%
Dental Insurance - Delta	236	236	218	236	236	18	8.26%
Defined Contribution Plan	865	1,003	1,061	1,058	1,061	-	0.00%
LTD & Life Insurance	186	210	215	224	225	10	4.65%
Worker's Compensation	1,673	2,007	1,254	1,254	1,491	237	18.90%
Total Personnel Costs	39,654	45,288	46,827	46,667	47,253	426	0.91%
Contractual Services	2,965	2,503	3,500	3,000	3,500	-	0.00%
Electric	2,237	2,237	2,200	2,200	2,200	-	0.00%
Water	2,520	2,672	2,500	2,300	2,500	-	0.00%
Repair & Maint. Motor Vehicles	526	-	500	-	500	-	0.00%
Fleet - Repair & Maintenance	1,780	7,929	2,000	996	2,000	-	0.00%
Repair & Maint Other Mach & Eq	-	-	700	350	700	-	0.00%
Repair & Maint. - Fountain	2,246	877	1,000	1,000	1,000	-	0.00%
Repair & Maint Grounds & Imp	632	-	23,659	21,000	2,000	(21,659)	-91.55%
Agriculture and Hort. Supplies	1,963	1,800	1,500	1,500	1,500	-	0.00%
Household & Janitor Supplies	278	-	300	600	300	-	0.00%
Public Safety Supplies	-	-	200	200	200	-	0.00%
Clothing and Uniforms	147	-	550	100	550	-	0.00%
Repair & Maint. Supplies	812	81	1,200	1,000	1,200	-	0.00%
Gas, Oil, Diesel, Grease, Etc.	1,558	2,084	2,500	1,900	2,200	(300)	-12.00%
Safety Supplies	-	-	200	200	200	-	0.00%
Other Supplies & Materials	49	-	500	500	500	-	0.00%
Vehicle Insurance	431	304	-	-	-	-	-
Miscellaneous Expense	120	-	500	500	500	-	0.00%
Total Operating Budget	18,264	20,486	43,509	37,346	21,550	(21,959)	-50.47%
Operating and Salary Budget	57,918	65,774	90,336	84,013	68,803	(21,533)	-23.84%
Other Improvements	-	22,670	1,383	1,000	1,500	117	8.43%
Machinery & Equipment	4,428	1,120	1,500	1,500	1,500	-	0.00%
Total Fixed Assets	4,428	23,790	2,883	2,500	3,000	117	4.04%
Total Civic Plaza Budget	62,346	89,565	93,220	86,513	71,803	(21,417)	-22.97%

**2020 - 2021 Budget Year
Parking Garage Budget**

Description	2017 - 2018 Actual	2018 - 2019 Actual	2019 - 2020 Budget	2019 - 2020 Estimated	2020 - 2021 Budget	Increase/ (Decrease)	% Change
Miscellaneous Income	51,102	-	-	-	-	-	
Revenues	51,102	-	-	-	-	-	
Contractual Services	5,100	2,550	-	-	-	-	
Electric	37,832	39,195	40,000	40,000	40,000	-	0.00%
Telephone & Other Comm.	215	222	220	550	600	380	172.73%
Repair & Maint. Buildings	33,874	16,464	20,000	20,000	20,000	-	0.00%
Miscellaneous Expense	-	193	2,000	-	2,000	-	0.00%
Total Operating Budget	77,021	58,624	62,220	60,550	62,600	380	0.61%
Capital Outlay	-	-	100,000	-	-	(100,000)	-100.00%
Other Improvements	-	-	4,077	4,100	-	(4,077)	-100.00%
Machinery and Equipment	-	16,972	-	-	-	-	
Total Fixed Assets	-	16,972	104,077	4,100	-	(104,077)	-100.00%
Total Parking Garage Budget	77,021	75,596	166,297	64,650	62,600	(103,697)	-62.36%

2020 - 2021 Budget Year

Solid Waste Budget

Description	2017 - 2018 Actual	2018 - 2019 Actual	2019 - 2020 Budget	2019 - 2020 Estimated	2020 - 2021 Budget	Increase/ (Decrease)	% Change
Charges for Service	5,028	1,068,062	4,763,000	4,800,000	5,026,500	263,500	5.53%
Sale of Recyclable Materials	8,942	2,445	-	2,201	-	-	
Sale of Fixed Asset	10,110	-	82,000	82,000	2,000	(80,000)	-97.56%
Sale of Scrap & Recyclable Mat	3,007	3,160	-	1,015	-	-	
Sale of Solid Waste Products	21,871	19,373	8,000	12,000	8,000	-	0.00%
Miscellaneous Income	5,238	-	-	-	-	-	
Revenues	54,196	1,093,040	4,853,000	4,897,216	5,036,500	183,500	3.78%
Salary - Full-Time - Regular	1,565,709	1,609,725	1,774,971	1,691,564	1,759,530	(15,441)	-0.87%
Longevity	29,280	30,780	31,260	29,220	31,380	120	0.38%
Holiday Pay	10,918	12,393	15,000	12,000	15,000	-	0.00%
Part-Time Regular Emp Wages	13,283	-	-	-	-	-	
Overtime Wages	125,175	94,896	125,000	184,919	125,000	-	0.00%
Annual Holiday Gift	2,025	2,000	2,100	2,100	2,150	50	2.38%
Social Security & Medicare Tax	125,127	125,980	140,137	142,576	138,544	(1,593)	-1.14%
Hospital And Health Insurance	442,470	420,813	399,727	400,891	438,725	38,998	9.76%
Dental Insurance - Delta	20,541	19,412	18,032	17,824	20,423	2,391	13.26%
Defined Benefit Plan	139,552	149,639	196,090	188,358	209,762	13,672	6.97%
Defined Contribution Plan	11,895	10,159	21,479	15,321	21,791	312	1.45%
LTD & Life Insurance	9,227	10,126	11,262	10,234	11,724	462	4.10%
Worker's Compensation	76,147	156,780	97,941	97,941	116,458	18,517	18.91%
Temporary Agency Service	-	4,155	-	7,369	-	-	
Total Personnel Costs	2,571,348	2,646,857	2,832,999	2,800,316	2,890,487	57,488	2.03%
Contractual Services	-	-	480,000	616,000	1,200,000	720,000	150.00%
Memberships & Dues	357	357	525	736	525	-	0.00%
Advertising	3,261	8,653	1,500	1,500	1,500	-	0.00%
Electric	21,134	20,394	31,500	23,773	31,500	-	0.00%
Water	160,350	19,441	24,500	25,738	24,500	-	0.00%
Gas	4,358	2,574	6,500	1,663	6,500	-	0.00%
Telephone & Other Comm.	2,364	2,662	5,000	2,439	5,000	-	0.00%
Cell Phone	1,299	1,234	1,500	1,171	1,500	-	0.00%
Professional Services	127,171	30,910	-	-	-	-	
Employee Testing	-	180	150	-	150	-	0.00%
Repair & Maint. Motor Vehicles	9,810	22,064	10,000	16,800	10,000	-	0.00%
Fleet - Repair & Maintenance	1,229,208	1,048,847	1,310,000	1,164,406	1,177,500	(132,500)	-10.11%
Repair & Maint Other Mach & Eq	30,405	16,902	60,000	20,585	60,000	-	0.00%
Repair & Maint - Software	1,434	9,477	10,000	9,500	10,000	-	0.00%
Repair & Maint Furn. & Machine	1,639	2,429	6,000	7,000	6,000	-	0.00%
Repair & Maint. Buildings	33,454	24,621	27,250	25,000	27,250	-	0.00%
Training & Travel	349	195	5,000	-	5,000	-	0.00%
Employee	33	-	1,000	-	1,000	-	0.00%
Car Allowance & Mileage	4,728	5,145	7,200	2,620	7,200	-	0.00%
Other Employee & Travel	-	1,494	-	-	-	-	
Disposal Fees	3,851	2,765	6,270	3,600	6,270	-	0.00%
Office Supplies and Materials	4,556	2,251	6,000	4,652	6,000	-	0.00%
IT Supplies	24	-	-	288	-	-	

2020 - 2021 Budget Year Solid Waste Budget

Description	2017 - 2018 Actual	2018 - 2019 Actual	2019 - 2020 Budget	2019 - 2020 Estimated	2020 - 2021 Budget	Increase/ (Decrease)	% Change
Software Subscriptions	-	-	-	9,500	9,500	9,500	
Postage & Shipping	84	68	400	15	400	-	0.00%
Food	-	30	-	200	-	-	
Household & Janitor Supplies	5,387	4,497	5,000	5,000	5,000	-	0.00%
Clothing and Uniforms	9,214	16,257	19,500	10,000	19,500	-	0.00%
Gas, Oil, Diesel, Grease, Etc.	303,195	307,462	482,000	375,500	401,000	(81,000)	-16.80%
Handtools & Hardware	2,222	517	4,000	3,800	4,000	-	0.00%
Safety Supplies	9,285	8,656	9,000	8,331	9,000	-	0.00%
Disposal Carts	102,246	68,164	145,000	136,328	200,000	55,000	37.93%
Disposal Cart Parts	20,781	20,812	21,000	4,064	10,000	(11,000)	-52.38%
Other Supplies & Materials	-	-	-	110	-	-	
Vehicle Insurance	100,774	71,463	124,889	124,889	115,853	(9,036)	-7.24%
Machinery and Equipment Rental	22,693	8,318	-	40,000	30,000	30,000	
Miscellaneous Expense	1,088	129	2,000	1,025	2,000	-	0.00%
Sales Tax	1,957	1,708	-	1,240	-	-	
Total Operating Budget	2,218,712	1,730,729	2,812,684	2,647,475	3,393,648	580,964	20.66%
Operating and Salary Budget	4,790,060	4,377,587	5,645,683	5,447,791	6,284,135	638,452	11.31%
Machinery and Equipment	100	-	-	28,054	-	-	
Office Machinery and Equipment	258	-	-	672	-	-	
Computer Software Exp	-	-	53,200	-	-	(53,200)	-100.00%
Computer Equipment	-	-	2,500	-	2,500	-	0.00%
Total Fixed Assets	358	-	55,700	28,726	2,500	(53,200)	-95.51%
Total Solid Waste Budget	4,790,418	4,377,587	5,701,383	5,476,517	6,286,635	585,252	10.27%

2020 - 2021 Budget Year Transportation Budget

Description	2017 - 2018 Actual	2018 - 2019 Actual	2019 - 2020 Budget	2019 - 2020 Estimated	2020 - 2021 Budget	Increase/ (Decrease)	% Change
Traffic							
Other County Revenues	1,497	65	-	-	-	-	
Charges For Service	-	251	-	-	-	-	
Sale of Scrap & Recyclable Mat	1,214	-	-	350	-	-	
Revenues	2,711	316	-	350	-	-	
Salary - Full-Time - Regular	382,689	409,040	546,292	609,877	560,459	14,167	2.59%
Longevity	4,740	3,780	3,870	5,220	5,640	1,770	45.74%
Holiday Pay	127	-	-	-	-	-	
Overtime Wages	2,613	5,129	10,000	13,651	16,000	6,000	60.00%
Stand-By Pay	3,204	526	12,000	5,499	13,000	1,000	8.33%
Annual Holiday Gift	400	300	275	500	475	200	72.73%
Social Security & Medicare Tax	28,869	31,211	41,948	48,086	44,068	2,120	5.05%
Hospital And Health Insurance	66,256	50,166	88,385	80,420	78,883	(9,502)	-10.75%
Dental Insurance - Delta	3,827	3,402	5,177	5,132	5,141	(36)	-0.70%
Defined Benefit Plan	26,788	26,013	32,120	40,275	44,858	12,738	39.66%
Defined Contribution Plan	11,584	(1,673)	21,072	26,753	22,863	1,791	8.50%
LTD & Life Insurance	3,010	3,170	3,391	4,488	3,768	377	11.12%
Worker's Compensation	8,555	14,690	9,177	9,177	10,912	1,735	18.91%
Total Personnel Costs	542,663	545,754	773,707	849,080	806,067	32,360	4.18%
Memberships & Dues	1,050	1,240	1,600	1,694	2,000	400	25.00%
Advertising	204	312	300	-	300	-	0.00%
Subscriptions - Newspapers,etc	180	-	200	200	200	-	0.00%
Profession. Svc - Subscription	56	39	500	80	500	-	0.00%
License/Certifications	684	819	500	140	500	-	0.00%
Electric	570	715	2,000	537	1,500	(500)	-25.00%
Water	-	-	300	-	300	-	0.00%
Cell Phone	2,863	3,316	6,100	3,753	4,500	(1,600)	-26.23%
Internet	-	-	-	-	3,600	3,600	
Professional Services	35,340	31,445	20,000	-	-	(20,000)	-100.00%
Repair & Maint. Motor Vehicles	-	-	3,000	70	3,000	-	0.00%
Fleet - Repair & Maintenance	4,525	4,550	6,100	9,390	6,300	200	3.28%
Repair & Maint - Software	1,669	1,777	-	-	1,000	1,000	
Repair & Maint Furn. & Machine	5,141	3,784	5,800	970	1,000	(4,800)	-82.76%
Repair & Maint Traffic Lights	167,378	186,169	230,000	200,000	50,000	(180,000)	-78.26%
Repair & Maint - Street Lights	40,606	15,889	45,000	29,495	-	(45,000)	-100.00%
Repair & Maint - Other	-	60	4,500	-	4,500	-	0.00%
Training & Travel	297	4,543	9,500	3,870	6,000	(3,500)	-36.84%
Car Allowance & Mileage	3,626	3,700	3,500	2,802	1,500	(2,000)	-57.14%
Other Employee Travel	56	-	-	64	-	-	
Office Supplies and Materials	1,109	2,030	1,700	2,110	2,500	800	47.06%
Software Subscriptions	1,418	143	10,000	486	15,000	5,000	50.00%
Postage & Shipping	24	374	200	214	200	-	0.00%
Operating Supplies	86	-	300	-	300	-	0.00%

2020 - 2021 Budget Year Transportation Budget

Description	2017 - 2018 Actual	2018 - 2019 Actual	2019 - 2020 Budget	2019 - 2020 Estimated	2020 - 2021 Budget	Increase/ (Decrease)	% Change
Traffic							
Public Safety Supplies	-	-	1,300	-	1,000	(300)	-23.08%
Clothing and Uniforms	859	1,015	1,200	2,017	3,000	1,800	150.00%
Gas, Oil, Diesel, Grease, Etc.	4,806	5,250	6,200	7,620	11,600	5,400	87.10%
Vehicle Parts & Repair	800	-	1,200	-	1,200	-	0.00%
Handtools & Hardware	415	1,930	1,000	1,816	1,500	500	50.00%
Traffic Signal Supplies	3,684	-	-	-	-	-	
Traffic Control Devices	42,224	20,175	35,000	34,000	40,000	5,000	14.29%
Safety Supplies	-	-	200	708	500	300	150.00%
Other Supplies & Materials	-	234	300	-	-	(300)	-100.00%
Vehicle Insurance	3,457	2,381	2,750	2,750	4,009	1,259	45.78%
Miscellaneous Expense	-	-	500	-	-	(500)	-100.00%
Meals During Meetings	-	-	500	-	500	-	0.00%
MPO Matching Funds	16,395	16,842	18,200	33,823	20,000	1,800	9.89%
Strategic Partnerships	-	-	-	-	5,000	5,000	
Total Operating Budget	339,521	308,732	419,450	338,609	200,509	(218,941)	-52.20%
Operating and Salary Budget	882,184	854,485	1,193,157	1,187,689	1,006,576	(186,581)	-15.64%
Machinery and Equipment	13,017	2,268	-	-	3,500	3,500	
Transp Equipment	-	-	156,820	143,640	-	(156,820)	-100.00%
Office Machinery and Equipment	-	2,385	3,000	-	3,000	-	0.00%
Computer Software Exp	20,896	121	-	-	-	-	
Computer Equipment	3,157	4,389	-	-	4,500	4,500	
Furniture & Fixtures	3,461	-	-	-	1,000	1,000	
Total Fixed Assets	40,530	9,163	159,820	143,640	12,000	(147,820)	-92.49%
Total Traffic Budget	922,714	863,649	1,352,977	1,331,329	1,018,576	(334,401)	-24.72%

2020 - 2021 Budget Year Transportation Budget

Description	2017 - 2018 Actual	2018 - 2019 Actual	2019 - 2020 Budget	2019 - 2020 Estimated	2020 - 2021 Budget	Increase/ (Decrease)	% Change
Transportation							
Federal Grants - Capital	676,963	1,801,294	2,883,840	1,250,000	3,802,200	918,360	31.85%
State Grants - Capital	485,509	631,745	880,700	433,500	464,500	(416,200)	-47.26%
Charges For Service	110,577	94,927	116,000	75,000	116,000	-	0.00%
Revenues	1,273,050	2,528,637	3,880,540	1,758,500	4,382,700	502,160	12.94%
Salary - Full-Time - Regular	594,728	648,949	736,714	653,110	700,648	(36,066)	-4.90%
Longevity	3,540	4,380	4,950	4,620	5,460	510	10.30%
Part-Time Regular Emp Wages	101,963	118,737	133,179	121,968	183,306	50,127	37.64%
Overtime Wages	23,576	31,990	22,000	37,957	25,000	3,000	13.64%
Annual Holiday Gift	825	875	825	850	775	(50)	-6.06%
Social Security & Medicare Tax	52,748	58,647	65,424	60,000	66,483	1,059	1.62%
Hospital And Health Insurance	137,344	139,487	151,547	127,968	140,370	(11,177)	-7.38%
Dental Insurance - Delta	6,247	6,634	6,362	6,785	8,281	1,919	30.16%
Defined Benefit Plan	18,035	22,508	27,780	27,737	30,894	3,114	11.21%
Defined Contribution Plan	22,422	17,954	31,098	30,000	31,525	427	1.37%
LTD & Life Insurance	2,935	2,944	4,190	4,190	4,585	395	9.43%
Worker's Compensation	17,238	31,233	19,511	19,511	23,200	3,689	18.91%
Total Personnel Costs	981,602	1,084,338	1,203,579	1,094,695	1,220,527	16,948	1.41%
Memberships & Dues	17,687	16,665	19,000	37,906	20,000	1,000	5.26%
Advertising	12,429	10,432	15,000	20,958	15,000	-	0.00%
Subscriptions - Newspapers,etc	-	-	200	-	200	-	0.00%
Profession. Svc - Subscription	-	-	9,500	-	500	(9,000)	-94.74%
Public Relations	768	-	4,000	-	2,500	(1,500)	-37.50%
Electric	6,149	8,101	7,100	8,055	8,000	900	12.68%
Telephone & Other Comm.	630	690	5,000	678	2,500	(2,500)	-50.00%
Cell Phone	2,651	2,690	3,000	2,259	3,000	-	0.00%
Repair & Maint. Motor Vehicles	9,640	9,450	14,500	8,940	12,500	(2,000)	-13.79%
Fleet - Repair & Maintenance	260,918	249,086	230,110	317,372	314,600	84,490	36.72%
Repair & Maint Other Mach & Eq	-	34,460	5,000	776	5,000	-	0.00%
Repair & Maint Furn. & Machine	100	480	1,500	737	1,500	-	0.00%
Repair & Maint. Buildings	-	554	-	2,990	2,000	2,000	
Repair & Maint. - Shelters	20,065	1,805	1,800	1,800	2,500	700	38.89%
Repair & Maint - Other	108	-	32,000	-	-	(32,000)	-100.00%
Repair & Maint - Network & Web	-	390	500	160	2,000	1,500	300.00%
Repair & Maint. - AVL	36,364	5,861	38,000	67,549	40,000	2,000	5.26%
Training & Travel	1,821	4,069	19,500	2,860	12,500	(7,000)	-35.90%
Employee	-	81	800	-	800	-	0.00%
Car Allowance & Mileage	1,916	1,848	2,300	998	750	(1,550)	-67.39%
Office Supplies and Materials	2,523	1,743	7,500	996	4,800	(2,700)	-36.00%
IT Supplies	33	-	-	-	1,500	1,500	
Software Subscriptions	-	68	200	7,943	8,000	7,800	3900.00%
Postage & Shipping	290	137	300	116	300	-	0.00%
Operating Supplies	1,154	3,792	4,500	1,194	3,500	(1,000)	-22.22%
Food	226	301	200	40	200	-	0.00%

2020 - 2021 Budget Year Transportation Budget

Description	2017 - 2018 Actual	2018 - 2019 Actual	2019 - 2020 Budget	2019 - 2020 Estimated	2020 - 2021 Budget	Increase/ (Decrease)	% Change
Transportation							
Household & Janitor Supplies	150	164	750	132	750	-	0.00%
Public Safety Supplies	-	-	-	-	500	500	
Clothing and Uniforms	1,449	1,173	3,400	2,947	3,000	(400)	-11.76%
Gas, Oil, Diesel, Grease, Etc.	98,696	103,394	138,100	103,737	140,000	1,900	1.38%
Handtools & Hardware	-	-	-	172	500	500	
Fare Supplies	8,465	11,876	19,000	20,694	9,600	(9,400)	-49.47%
Safety Supplies	-	393	2,500	524	2,500	-	0.00%
Other Supplies & Materials	193	478	200	-	500	300	150.00%
Vehicle Insurance	79,716	22,132	82,960	5,227	10,810	(72,150)	-86.97%
Miscellaneous Expense	416	455	600	1,384	1,000	400	66.67%
MPO Matching Funds	16,395	16,842	18,500	33,823	20,000	1,500	8.11%
Total Operating Budget	580,952	509,610	687,520	652,964	665,310	(22,210)	-3.23%
Operating and Salary Budget	1,562,554	1,593,947	1,891,099	1,747,659	1,885,837	(5,262)	-0.28%
RTA-Pass Thru	-	-	33,610	-	-	(33,610)	-100.00%
Relax & Ride	103,128	22,461	135,500	67,220	40,000	(95,500)	-70.48%
MCHRA	193,737	179,633	215,000	215,000	480,000	265,000	123.26%
Buildings Exp	120,520	310,790	2,000,000	6,492	1,405,000	(595,000)	-29.75%
Machinery and Equipment	236	139,459	-	123,511	32,000	32,000	
Transp Equipment	-	487	109,072	83,444	900,000	790,928	725.14%
Office Machinery and Equipment	519	145	3,000	200	3,000	-	0.00%
Computer Equipment	-	45,218	1,000	-	2,500	1,500	150.00%
Furniture & Fixtures	-	1,230	-	-	500	500	
Total Fixed Assets	418,140	699,422	2,497,182	495,867	2,863,600	366,418	14.67%
Total Transportation Budget	1,980,694	2,293,369	4,388,281	2,243,527	4,749,437	361,156	8.23%
Total Traffic & Transportation Budget	2,903,408	3,157,018	5,741,258	3,574,855	5,768,013	26,755	0.47%

2020 - 2021 Budget Year Engineering Budget

Description	2017 - 2018 Actual	2018 - 2019 Actual	2019 - 2020 Budget	2019 - 2020 Estimated	2020 - 2021 Budget	Increase/ (Decrease)	% Change
Charges For Service	34,750	28,900	20,000	30,000	20,000	-	0.00%
Charges to Stormwater	430,000	430,000	430,000	350,000	400,000	(30,000)	-6.98%
Revenues	464,750	458,900	450,000	380,000	420,000	(30,000)	-6.67%
Salary - Full-Time - Regular	966,286	858,300	872,877	877,788	868,303	(4,574)	-0.52%
Longevity	10,140	9,240	10,080	9,780	10,620	540	5.36%
Holiday Pay	3,879	2,757	3,000	3,500	3,000	-	0.00%
Part-Time Regular Emp Wages	10,426	-	-	-	-	-	-
Overtime Wages	126,905	114,984	125,000	100,000	100,000	(25,000)	-20.00%
Annual Holiday Gift	800	700	700	700	700	-	0.00%
Social Security & Medicare Tax	80,026	71,112	72,862	74,446	70,621	(2,241)	-3.08%
Hospital And Health Insurance	243,866	214,173	188,695	196,239	193,507	4,812	2.55%
Dental Insurance - Delta	9,787	9,035	8,223	8,823	8,907	684	8.32%
Defined Benefit Plan	79,930	77,107	97,696	97,545	108,645	10,949	11.21%
Defined Contribution Plan	18,515	11,059	15,086	16,250	17,753	2,667	17.68%
LTD & Life Insurance	5,753	5,538	5,406	5,712	5,496	90	1.66%
Worker's Compensation	11,495	15,398	9,619	9,619	11,438	1,819	18.91%
Total Personnel Costs	1,567,809	1,389,403	1,409,244	1,400,402	1,398,990	(10,254)	-0.73%
Contractual Services	810	-	-	-	-	-	-
Memberships & Dues	460	-	1,500	1,000	1,000	(500)	-33.33%
Advertising	234	251	-	-	-	-	-
License/Prof Fees	1,619	809	2,500	1,000	1,500	(1,000)	-40.00%
Electric	3,260	3,353	3,000	4,300	4,500	1,500	50.00%
Water	367	404	500	500	500	-	0.00%
Telephone & Other Comm.	1,125	1,411	1,000	750	1,000	-	0.00%
Cell Phone	9,137	7,020	9,000	7,000	9,000	-	0.00%
Internet	1,156	1,550	1,500	2,000	2,000	500	33.33%
Cable Service	37	38	50	50	50	-	0.00%
Solid Waste Fees	-	30	-	100	100	100	-
Professional Services	93,197	10,498	10,000	10,000	10,000	-	0.00%
Repair & Maint. Motor Vehicles	-	-	1,000	-	-	(1,000)	-100.00%
Fleet - Repair & Maintenance	2,889	5,477	4,000	5,269	5,900	1,900	47.50%
Repair & Maint Furn. & Machine	3,588	3,534	5,000	5,000	5,000	-	0.00%
Training & Travel	4,831	1,117	5,000	5,000	4,000	(1,000)	-20.00%
Car Allowance & Mileage	1,576	1,336	4,000	2,000	2,000	(2,000)	-50.00%
Office Supplies and Materials	3,008	2,752	4,000	4,000	4,000	-	0.00%
IT Supplies	-	74	-	-	-	-	-
Software Subscriptions	3,620	2,674	3,000	3,200	3,200	200	6.67%
Postage & Shipping	241	181	500	500	500	-	0.00%
Food	90	469	-	-	-	-	-
Household & Janitor Supplies	-	-	200	200	200	-	0.00%
Public Safety Supplies	-	-	500	500	490	(10)	-2.00%
Clothing and Uniforms	1,751	1,485	2,500	2,000	2,500	-	0.00%
Educational Supplies	541	-	-	-	-	-	-
Gas, Oil, Diesel, Grease, Etc.	12,976	13,540	19,800	15,000	16,564	(3,236)	-16.34%

2020 - 2021 Budget Year
Engineering Budget

Description	2017 - 2018 Actual	2018 - 2019 Actual	2019 - 2020 Budget	2019 - 2020 Estimated	2020 - 2021 Budget	Increase/ (Decrease)	% Change
Safety Supplies	-	436	-	31	-	-	
Right of Way Materials	-	473	-	300	300	300	
Vehicle Insurance	6,121	4,438	5,568	5,568	930	(4,638)	-83.30%
Sampling & Testing	53,897	41,981	50,000	40,000	50,000	-	0.00%
Landfill Gas Management	30,562	28,559	60,000	60,000	60,000	-	0.00%
Miscellaneous Expense	812	275	1,000	900	750	(250)	-25.00%
Meals During Meetings	106	134	1,000	500	500	(500)	-50.00%
Total Operating Budget	238,010	134,297	196,118	176,668	186,484	(9,634)	-4.91%
Operating and Salary Budget	1,805,819	1,523,700	1,605,362	1,577,070	1,585,474	(19,888)	-1.24%
Machinery and Equipment	2,233	1,910	-	-	-	-	
Transp Equipment	458	-	1,500	1,000	1,000	(500)	-33.33%
Office Machinery and Equipment	-	2,385	-	-	-	-	
Computer Equipment	1,771	1,115	2,000	1,600	-	(2,000)	-100.00%
Total Fixed Assets	4,462	5,410	3,500	2,600	1,000	(2,500)	-71.43%
Total Engineering Budget	1,810,281	1,529,110	1,608,862	1,579,670	1,586,474	(22,388)	-1.39%

2020 - 2021 Budget Year

Infrastructure Budget

Description	2017 - 2018 Actual	2018 - 2019 Actual	2019 - 2020 Budget	2019 - 2020 Estimated	2020 - 2021 Budget	Increase/ (Decrease)	% Change
Federal Grants	758,126	2,030,961	4,700,000	919,125	3,000,000	(1,700,000)	-36.17%
Federal Grants - Road Projects	3,281,717	1,844,745	1,700,000	750,000	3,000,000	1,300,000	76.47%
Contributed Capital	2,755,110	4,936,838	3,655,000	579,083	3,250,000	(405,000)	-11.08%
Revenues	6,794,953	8,812,544	10,055,000	2,248,208	9,250,000	(1,610,000)	-16.01%
Local Street Projects - Bradyville	10,557	86,372	800,000	500,000	1,500,000	700,000	87.50%
Local Street Projects - Cherry Lane	336,628	204,024	900,000	250,000	1,500,000	600,000	66.67%
Local Street Projects - Escrow	553,960	103,170	50,000	50,000	50,000	-	0.00%
Local Street Projects - Lytle Street	861,604	-	-	-	-	-	-
Local Street Projects - Middle TN Blvd	3,723,581	4,383,849	100,000	335,000	-	(100,000)	-100.00%
Local Street Projects - Other	1,032,063	2,447,982	6,000,000	955,753	3,050,000	(2,950,000)	-49.17%
Acquisition Costs	22	10,057	-	-	-	-	-
Special Projects	100,492	-	-	-	-	-	-
Greenway Projects - Extension 4a & 4b	682,396	1,870,027	300,000	519,125	-	(300,000)	-100.00%
Transportation Projects - Traffic Signals	377,590	-	-	-	-	-	-
Transportation Projects - Bridge Projects	58,851	1,612,910	-	-	-	-	-
Transportation Projects - Signals	81,724	207,650	2,830,000	580,000	3,150,000	320,000	11.31%
Total Fixed Assets	7,819,468	10,926,040	10,980,000	3,189,879	9,250,000	(1,730,000)	-15.76%
Total Infrastructure Budget	7,819,468	10,926,040	10,980,000	3,189,879	9,250,000	(1,730,000)	-15.76%

2020 - 2021 Budget Year
State Street Aid Budget

Description	2017 - 2018 Actual	2018 - 2019 Actual	2019 - 2020 Budget	2019 - 2020 Estimated	2020 - 2021 Budget	Increase/ (Decrease)	% Change
State Gas & Motor Fuel Tax	3,696,031	4,316,241	4,270,000	4,000,000	4,500,000	230,000	5.39%
Charges For Service	156,472	68,499	158,200	158,282	-	(158,200)	-100.00%
Interest Earnings	1,935	2,037	1,500	1,800	1,500	-	0.00%
Use of Fund Balance			-	309,918	300,000	300,000	
Revenues	3,854,437	4,386,777	4,429,700	4,470,000	4,801,500	371,800	8.39%
Street Light-Electric & Maint	22,901	24,229	75,000	75,000	300,000	225,000	300.00%
Professional Services	135,597	600,843	250,000	175,000	100,000	(150,000)	-60.00%
Repair & Maint Traffic Lights	51,048	21,440	76,500	20,000	400,000	323,500	422.88%
Repair & Maint Roads & Streets	2,061,630	3,734,748	3,141,200	3,250,000	3,051,500	(89,700)	-2.86%
Repair & Maint - StreetMarking	132,989	246,762	287,000	350,000	300,000	13,000	4.53%
Repair & Maint - Street Lights	-	52,630	-	-	50,000	50,000	
Repair & Maint - Rights of Way	264,025	352,829	600,000	600,000	600,000	-	0.00%
Total Operating Budget	2,668,190	5,033,481	4,429,700	4,470,000	4,801,500	371,800	8.39%
Street Construction	893,114	-	-	-	-	-	
Total Fixed Assets	893,114	-	-	-	-	-	
Total State Street Aid Expenses	3,561,304	5,033,481	4,429,700	4,470,000	4,801,500	371,800	8.39%

Other Funds Expenditure Summary

2020 - 2021 Budget Year							
Airport Fund Budget							
Description	2017 - 2018 Actual	2018 - 2019 Actual	2019 - 2020 Budget	2019 - 2020 Estimated	2020 - 2021 Budget	Increase/ (Decrease)	% Change
Federal Grants	21,024	38,468	117,000	11,221	834,300	717,300	613.08%
State Grants	20,940	309,638	2,217,500	472,857	3,081,492	863,992	38.96%
Other State Grants	14,300	14,300	14,300	14,300	14,300	-	0.00%
Interest Earnings	7,688	13,040	4,000	8,000	8,000	4,000	100.00%
Transfer from General Fund	-	-	123,000	-	123,000	-	0.00%
Miscellaneous Income	100	248	1,200,000	-	1,300,000	100,000	8.33%
Vending Machine Sales	470	434	100	150	300	200	200.00%
Aviation Call Out Fees	-	20	100	22	50	(50)	-50.00%
Aviation Gasoline	1,181,534	1,459,756	2,098,000	1,380,000	1,700,000	(398,000)	-18.97%
Hangar Rentals	455,054	474,461	468,000	474,200	479,000	11,000	2.35%
MTSU Lease	48,634	50,962	53,900	53,900	55,512	1,612	2.99%
Plant And Facility Rentals	26,381	27,468	27,000	32,000	38,000	11,000	40.74%
Terminal Bldg Areas Revenues	-	-	5,000	5,400	45,000	40,000	800.00%
Revenue Clearing	-	3	-	-	-	-	
Revenues	1,776,126	2,388,798	6,327,900	2,452,050	7,678,954	1,351,054	21.35%
Salary - Full-Time - Regular	108,736	112,735	181,358	139,000	189,363	8,005	4.41%
Longevity	1,320	1,440	1,560	1,560	1,680	120	7.69%
Holiday Pay	45	215	300	73	350	50	16.67%
Part-Time Regular Emp Wages	55,393	81,926	123,000	98,000	218,046	95,046	77.27%
Overtime Wages	1,854	3,119	5,000	2,600	3,000	(2,000)	-40.00%
Annual Holiday Gift	250	275	100	275	150	50	50.00%
Social Security & Medicare Tax	12,248	14,723	23,009	23,000	30,619	7,610	33.07%
Hospital And Health Insurance	27,276	27,475	39,791	29,000	48,945	9,154	23.01%
Dental Insurance - Delta	1,332	1,332	2,001	1,400	2,001	-	0.00%
Defined Benefit Plan	10,186	11,099	14,139	15,000	15,724	1,585	11.21%
Defined Contribution Plan	790	842	4,169	1,100	6,443	2,274	54.55%
LTD & Life Insurance	649	707	1,038	870	1,109	71	6.84%
Worker's Compensation	3,980	5,259	3,285	3,258	3,907	622	18.93%
Total Personnel Costs	224,061	261,148	398,750	315,136	521,337	122,587	30.74%
Contractual Services	2,738	250	-	500	-	-	
Printing Services	-	2,725	2,000	500	1,000	(1,000)	-50.00%
Memberships & Dues	250	250	500	250	250	(250)	-50.00%
Advertising	936	291	500	500	1,000	500	100.00%
Electric	30,772	30,962	25,000	30,000	47,000	22,000	88.00%
Water	6,004	4,908	5,700	2,200	8,000	2,300	40.35%
Gas	4,338	3,077	4,300	2,200	6,500	2,200	51.16%
Telephone & Other Comm.	2,789	2,668	2,000	2,600	3,000	1,000	50.00%
Cell Phone	616	1,122	1,500	1,000	1,400	(100)	-6.67%
Internet	612	1,269	1,000	1,680	3,500	2,500	250.00%
Cable Service	399	395	200	1,400	4,000	3,800	1900.00%
Solid Waste Fees	-	130	4,680	5,000	5,000	320	6.84%
Professional Services	14,355	13,816	10,000	15,000	15,000	5,000	50.00%
Legal Services & Expenses	-	71	-	-	-	-	

2020 - 2021 Budget Year

Airport Fund Budget

Description	2017 - 2018 Actual	2018 - 2019 Actual	2019 - 2020 Budget	2019 - 2020 Estimated	2020 - 2021 Budget	Increase/ (Decrease)	% Change
Drug & Alcohol Testing	-	-	-	400	500	500	
Repair & Maint. Services	(139)	4,700	-	-	-	-	
Fleet - Repair & Maintenance	165	853	600	2,800	1,000	400	66.67%
Repair & Maint Other Mach & Eq	32,082	34,158	15,000	28,500	20,000	5,000	33.33%
Repair & Maint Furn. & Machine	165	922	1,200	300	1,000	(200)	-16.67%
Repair & Maint Grounds & Imp	41,996	39,393	30,000	36,000	30,000	-	0.00%
Repair & Maint. Buildings	36,692	53,590	25,000	61,000	30,000	5,000	20.00%
Repair & Maint - Other	-	-	-	3,000	-	-	
Training & Travel	2,710	1,985	6,000	2,350	3,000	(3,000)	-50.00%
Employee	32	-	-	-	-	-	
Car Allowance & Mileage	428	478	700	100	500	(200)	-28.57%
Other Employee & Travel	-	1,397	2,000	-	1,250	(750)	-37.50%
Car Allowance & Mileage	428	1,875	2,700	100	1,750	(950)	-35.19%
Disposal Fees	236	1,136	700	2,700	3,000	2,300	328.57%
Supplies	317	144	400	-	400	-	0.00%
Office Supplies and Materials	3,473	4,130	5,500	3,000	5,000	(500)	-9.09%
Software Subscriptions	3,028	2,424	7,500	5,000	6,000	(1,500)	-20.00%
Postage & Shipping	580	761	500	450	450	(50)	-10.00%
Food	1,701	2,041	2,000	1,500	2,000	-	0.00%
Household & Janitor Supplies	3,022	2,937	3,000	1,300	15,000	12,000	400.00%
Public Safety Supplies	1,569	-	1,000	300	1,000	-	0.00%
Clothing and Uniforms	704	1,075	1,300	300	2,500	1,200	92.31%
Repair & Maint. Supplies	-	-	300	-	-	(300)	-100.00%
Gas, Oil, Diesel, Grease, Etc.	1,570	2,361	2,700	2,400	3,400	700	25.93%
Fuel Rebates	52,014	64,459	92,000	90,000	95,000	3,000	3.26%
Other Repair & Maint Supplies	-	-	500	-	-	(500)	-100.00%
Safety Supplies	-	2,532	600	1,200	2,000	1,400	233.33%
Supplies For Resale	952,290	1,164,840	1,670,000	1,090,000	1,400,000	(270,000)	-16.17%
Other Supplies & Materials	26	635	500	100	500	-	0.00%
General Liability Insurance	19,061	-	28,371	15,500	46,109	17,738	62.52%
Other Liability Insurance	2,622	684	4,674	4,300	9,336	4,662	99.74%
Bank Service Charges	9,603	11,304	26,000	13,200	13,300	(12,700)	-48.85%
Bad Debt Expense	277	-	-	-	-	-	
Charges for Legal Service	4,745	5,000	4,800	4,750	4,750	(50)	-1.04%
Transfer to Debt Service Fund	150,000	150,000	150,000	150,000	150,000	-	0.00%
Miscellaneous Expense	575	500	200	9,000	500	300	150.00%
Cash Over and Short	0	6	-	9	-	-	
Sales Tax	24,988	31,737	37,000	36,000	37,000	-	0.00%
Meals During Meetings	1,516	1,228	2,000	700	2,000	-	0.00%
Total Operating Budget	1,411,856	1,649,344	2,179,425	1,628,989	1,982,145	(197,280)	-9.05%
Operating and Salary Budget	1,635,917	1,910,492	2,578,175	1,944,125	2,503,482	(74,693)	-2.90%
Buildings Exp	-	350,000	2,229,500	490,234	2,015,000	(214,500)	-9.62%
Airfields	26,784	20,886	1,670,000	26,000	2,557,492	887,492	53.14%

2020 - 2021 Budget Year

Airport Fund Budget

Description	2017 - 2018 Actual	2018 - 2019 Actual	2019 - 2020 Budget	2019 - 2020 Estimated	2020 - 2021 Budget	Increase/ (Decrease)	% Change
Other Improvements	-	20,670	-	23,020	-	-	
Machinery and Equipment	7,620	3,031	2,000	1,000	15,000	13,000	650.00%
Office Machinery and Equipment	101	-	2,000	2,000	4,000	2,000	100.00%
Computer Software Exp	-	-	-	400	-	-	
Computer Equipment	-	-	1,500	5,000	5,000	3,500	233.33%
Furniture & Fixtures	130	-	-	400	1,000	1,000	
Total Fixed Assets	34,635	394,588	3,905,000	548,054	4,597,492	692,492	17.73%
Total Airport Fund Budget	1,670,552	2,305,080	6,483,175	2,492,179	7,100,974	617,799	9.53%

2020 - 2021 BUDGET						
DEBT SERVICE FUND						
		2019 - 2020	2019 - 2020	2020 - 2021	INCREASE	% Change
DESCRIPTIONS		BUDGET	ESTIMATE	BUDGET	(DECREASE)	
REVENUES						
FROM GENERAL FUND		41,397,095	41,000,000	37,964,387	(3,432,708)	-8.29%
FROM AIRPORT FUND		150,000	150,000	150,000	0	0.00%
SALE OF BONDS		19,100,000	19,100,000		(19,100,000)	-100.00%
FROM CITY SCHOOLS		413,105	413,105	409,200	(3,905)	-0.95%
FROM TMBF/BOND FUND		100,000	131,969	300,000	200,000	200.00%
FROM DEBT SERVICE FUND BALANCE		0		0	0	
TOTAL REVENUE		61,160,200	60,795,074	38,823,587	(22,336,613)	-36.52%
BALANCE						
	OUTSTANDING	2019 - 2020	2019 - 2020	2020 - 2021	INCREASE	% Change
DESCRIPTIONS	6/30/2020	BUDGET	ESTIMATE	BUDGET	(DECREASE)	
EXPENDITURES						
BONDS TO BE RETIRED						
2009 REFUNDING BOND 9/30/09 65.855M	0	1,766,315	1,766,315	-	(1,766,315)	-100.00%
TRANSFERS FOR SCHOOL DEBT SERVICE		73,685	73,685	-	(73,685)	-100.00%
	0	1,840,000	1,840,000	0	(1,840,000)	-100.00%
2014 BOND 5/14/14 \$29.355M	19,445,000	688,055	688,055	701,287	13,232	1.92%
TRANSFERS FOR SCHOOL DEBT SERVICE		1,131,945	1,131,945	1,153,713	21,768	1.92%
	19,445,000	1,820,000	1,820,000	1,855,000	35,000	1.92%
2016A BOND 4/25/16 \$79M	62,675,000	4,164,634	4,164,634	4,375,205	210,571	5.06%
TRANSFERS FOR SCHOOL DEBT SERVICE		285,366	285,366	299,795	14,429	5.06%
	62,675,000	4,450,000	4,450,000	4,675,000	225,000	5.06%
2016B REFUNDING BOND 8/12/16 \$30.943M	19,535,000	2,760,000	2,760,000	2,900,000	140,000	5.07%
2018 BOND 4/10/18 \$70M	64,050,000	3,547,028	3,547,028	3,726,369	179,341	5.06%
TRANSFERS FOR SCHOOL DEBT SERVICE		12,972	12,972	13,631	659	5.08%
	64,050,000	3,560,000	3,560,000	3,740,000	180,000	5.06%
2020 REFUNDING BOND 6/25/20 \$19.1M	16,885,000	0	0	4,568,093	4,568,093	
TOTAL BONDS TO BE RETIRED	182,590,000	14,430,000	14,430,000	17,738,093	3,308,093	22.93%
LOANS / NOTES TO BE RETIRED						
2006 TMBF 6/27/06 68.650M	5,839,907	4,252,651	4,252,651	4,223,959	(28,692)	-0.67%
TRANSFERS FOR SCHOOL DEBT SERVICE		1,530,349	1,530,349	1,615,948	85,599	5.59%
	5,839,907	5,783,000	5,783,000	5,839,907	56,907	0.98%
2006 TMBF 5/30/06 4.640M	422,000	406,000	406,000	422,000	16,000	3.94%
2008 TMBF 2/14/08 60.00M	0	22,941,000	22,941,000	0	(22,941,000)	-100.00%
2012 TMBF 10/15/12 5.10M	0	760,000	760,000	0	(760,000)	-100.00%
2012 TMBF 10/15/12 40.70M	23,379,000	2,234,016	2,234,016	2,282,912	48,896	2.19%
TRANSFERS FOR SCHOOL DEBT SERVICE		415,984	415,984	425,088	9,104	2.19%
	23,379,000	2,650,000	2,650,000	2,708,000	58,000	2.19%
2019 SUNTRUST 3/1/19 58.0M	54,845,000	1,746,550	1,746,550	1,796,254	49,704	2.85%
TRANSFERS FOR SCHOOL DEBT SERVICE		1,408,450	1,408,450	1,448,746	40,296	2.86%
	54,845,000	3,155,000	3,155,000	3,245,000	90,000	2.85%

	2020 - 2021 BUDGET					
	DEBT SERVICE FUND					
	BALANCE					
	OUTSTANDING	2019 - 2020	2019 - 2020	2020 - 2021	INCREASE	% Change
DESCRIPTIONS	6/30/2020	BUDGET	ESTIMATE	BUDGET	(DECREASE)	
EXPENDITURES						
AIRPORT REFUNDING NOTE \$1.870M	0	145,000	145,000	0	(145,000)	-100.00%
STATE OF TN - SCHOOLS \$1.0M (FY12)	141,701	99,996	99,996	99,996	0	0.00%
STATE OF TN-SCHOOLS \$971,517.72 (FY13)	250,974	97,152	97,152	97,152	0	0.00%
STATE OF TN-SCHOOLS \$2.140M (FY17)	1,594,445	173,952	173,952	175,260	1,308	0.75%
TOTAL LOANS/NOTES TO BE RETIRED	86,473,027	36,211,100	36,211,100	12,587,315	(23,623,785)	-65.24%
TOTAL PRINCIPAL	269,063,027	50,641,100	50,641,100	30,325,408	(20,315,692)	-40.12%
		2019 - 2020	2019 - 2020	2020 - 2021	INCREASE	% Change
DESCRIPTIONS		BUDGET	ESTIMATE	BUDGET	(DECREASE)	
INTEREST ON BONDS						
TMBF REFUNDING (FIXED) 9/30/09 65.855M		88,316	88,316		(88,316)	-100.00%
TRANSFERS FOR SCHOOL DEBT SERVICE		3,684	3,684		(3,684)	-100.00%
		92,000	92,000		(92,000)	-100.00%
2014 BOND 5/14/14 \$29.355M		274,064	274,064	260,304	(13,760)	-5.02%
TRANSFERS FOR SCHOOL DEBT SERVICE		450,873	450,873	428,234	(22,639)	-5.02%
		724,937	724,937	688,538	(36,399)	-5.02%
2016A BOND 4/25/16 \$79M		2,184,561	2,184,561	1,976,329	(208,232)	-9.53%
TRANSFERS FOR SCHOOL DEBT SERVICE		149,689	149,689	135,421	(14,268)	-9.53%
		2,334,250	2,334,250	2,111,750	(222,500)	-9.53%
2016B BOND 4/25/16 \$79M		835,150	835,150	693,650	(141,500)	-16.94%
2018 BOND 04/10/18 \$71M		2,664,205	2,664,205	2,486,854	(177,351)	-6.66%
TRANSFERS FOR SCHOOL DEBT SERVICE		12,457	12,457	11,809	(648)	-5.20%
		2,676,662	2,676,662	2,498,663	(177,999)	-6.65%
2020 REFUNDING BOND 6/25/20 \$19.1M		330,000	0	251,551	(78,449)	-23.77%
TRANSFERS FOR SCHOOL DEBT SERVICE		45,000	0	0	(45,000)	-100.00%
		375,000	0	251,551	(123,449)	-32.92%
TOTAL INTEREST ON BONDS		7,037,999	6,662,999	6,244,152	(793,847)	-11.28%
INTEREST ON LOANS/NOTES						
2006 TMBF (VRDO) 6/27/06 68.650M		199,868	206,495	96,799	(103,069)	-51.57%
TRANSFERS FOR SCHOOL DEBT SERVICE		78,657	52,145	37,032	(41,625)	-52.92%
		278,525	258,640	133,831	(144,694)	-51.95%
2006 TMBF (VRDO) 5/30/06 4.640M		19,854	18,363	9,671	(10,183)	-51.29%
2008 TMBF (VRDO) 2/14/08 60.00M		564,875	512,259	0	(564,875)	-100.00%
2012 TMBF (FIXED) 10/15/12 5.10M		4,750	4,750	0	(4,750)	-100.00%
2012 TMBF (FIXED) 10/15/12 40.70M		451,926	451,926	402,917	(49,009)	-10.84%
TRANSFERS FOR SCHOOL DEBT SERVICE		84,151	84,151	75,025	(9,126)	-10.84%
		536,077	536,077	477,942	(58,135)	-10.84%

2020 - 2021 BUDGET						
DEBT SERVICE FUND						
DESCRIPTIONS	2019 - 2020 BUDGET	2019 - 2020 ESTIMATE	2020 - 2021 BUDGET	INCREASE (DECREASE)	% Change	
INTEREST ON LOANS/NOTES						
2019 SUNTRUST 3/1/19 58.0M	883,944	894,436	845,930	(38,014)	-4.30%	
TRANSFERS FOR SCHOOL DEBT SERVICE	763,256	780,217	733,301	(29,955)	-3.92%	
	1,647,200	1,674,653	1,579,231	(67,969)	-4.13%	
AIRPORT REFUNDING NOTE \$1.870M	1,160	1,160	0	(1,160)	-100.00%	
STATE OF TN-SCHOOLS \$2.140M (FY17)	12,660	12,660	11,352	(1,308)	-10.33%	
TOTAL INTEREST ON LOANS / NOTES	3,065,101	3,018,562	2,212,027	(976,523)	-31.86%	
TOTAL INTEREST	10,103,100	9,681,561	8,456,179	(1,770,370)	-17.52%	
OTHER MISCELLANEOUS						
BANK SERVICE CHARGES	95,000	30,500	30,000	(65,000)	-68.42%	
OTHER COSTS	321,000	323,000	12,000	(309,000)	-96.26%	
	416,000	353,500	42,000	(374,000)	-89.90%	
TOTAL EXPENDITURES	61,160,200	60,676,161	38,823,587	(22,460,062)	-36.72%	

2020 - 2021 Budget Year Drug Fund Budget

Description	2017 - 2018 Actual	2018 - 2019 Actual	2019 - 2020 Budget	2019 - 2020 Estimated	2020 - 2021 Budget	Increase/ (Decrease)	% Change
City Court Revenue	39,419	23,169	25,000	32,354	25,000	-	0.00%
Unauthorized Substance Tax	-	4,000	100	10,756	1,300	1,200	1200.00%
Seizure Awards	170,395	270,539	170,000	102,194	150,000	(20,000)	-11.76%
Interest Earnings	3,985	5,598	700	3,000	1,000	300	42.86%
Sale Of Fixed Asset	(263)	72	30,000	10,671	15,000	(15,000)	-50.00%
Transfer in from General Fund	39,419	23,169	25,000	32,354	25,000	-	0.00%
Miscellaneous	1,920	-	17,000	1,453	-	(17,000)	-100.00%
Revenues	254,876	326,547	267,800	192,783	217,300	(50,500)	-18.86%
Overtime Salary	68,881	82,118	-	-	-	-	-
Total Personnel Costs	68,881	82,118	-	-	-	-	-
Memberships & Dues	-	210	400	105	-	(400)	-100.00%
Electric	4,183	8,690	12,000	9,343	-	(12,000)	-100.00%
Water	988	1,954	2,500	1,941	-	(2,500)	-100.00%
Gas	826	1,006	1,500	1,191	-	(1,500)	-100.00%
Telephone & Other Comm.	11,610	14,046	15,000	13,475	-	(15,000)	-100.00%
Cell Phone	6,498	6,785	9,000	3,741	-	(9,000)	-100.00%
Solid Waste Fees	-	135	-	810	-	-	-
Employee Testing	-	-	5,000	5,000	5,000	-	0.00%
Repair & Maint. Motor Vehicles	180	1,340	3,000	720	3,000	-	0.00%
Fleet - Repair & Maintenance	13,582	30,949	60,000	19,004	45,000	(15,000)	-25.00%
Repair & Maint Other Mach & Eq	290	290	5,000	-	5,000	-	0.00%
Repair & Maint. - Animals	11,111	8,629	20,000	5,799	-	(20,000)	-100.00%
Repair & Maint - Software	550	725	1,500	550	1,500	-	0.00%
Repair & Maint Furn. & Machine	-	-	500	-	500	-	0.00%
Repair & Maint. Buildings	289	8,675	2,000	685	2,000	-	0.00%
Repair & Maintenance - Radios	-	-	1,500	-	1,500	-	0.00%
Training & Travel	15,199	17,754	-	720	-	-	-
Employee	-	-	100	-	-	(100)	-100.00%
Office Supplies and Materials	2,369	1,614	4,500	1,758	4,500	-	0.00%
Postage & Shipping	7	-	100	-	-	(100)	-100.00%
Household & Janitor Supplies	-	-	500	-	-	(500)	-100.00%
Public Safety Supplies	-	-	1,200	-	1,200	-	0.00%
Clothing and Uniforms	-	3,291	10,000	800	5,000	(5,000)	-50.00%
Flashlights, Batteries, Etc.	-	191	-	-	500	500	-
Other Supplies & Materials	713	236	1,700	-	1,700	-	0.00%
Miscellaneous Expense	-	-	7,500	-	4,500	(3,000)	-40.00%
Intel Services	10,210	8,988	14,000	1,269	10,000	(4,000)	-28.57%
Undercover Operations	60,567	82,597	125,000	60,000	125,000	-	0.00%
Total Operating Budget	139,171	198,105	303,500	126,910	215,900	(87,600)	-28.86%
Operating and Salary Budget	208,052	280,222	303,500	126,910	215,900	(87,600)	-28.86%

2020 - 2021 Budget Year
Drug Fund Budget

Description	2017 - 2018 Actual	2018 - 2019 Actual	2019 - 2020 Budget	2019 - 2020 Estimated	2020 - 2021 Budget	Increase/ (Decrease)	% Change
Machinery and Equipment	-	175,705	-	-	-	-	
Transp Equipment	-	64,970	-	-	-	-	
Total Fixed Assets	-	240,675	-	-	-	-	
Total Drug Fund Budget	208,052	520,897	303,500	126,910	215,900	(87,600)	-28.86%

2020 - 2021 Budget Year
Capital Improvement Fund Budget

Description	2017 - 2018 Actual	2018 - 2019 Actual	2019 - 2020 Budget	2019 - 2020 Estimated	2020 - 2021 Budget	Increase/ (Decrease)	% Change
State Grants	100,000	-	-	-	-	-	
Other Grant Revenues	1,092,492	1,648	-	-	130,860	130,860	
Interest Earnings	2,573	36,964	1,000	32,000	2,500	1,500	150.00%
County Shared Bonds	-	5,299,788	-	-	-	-	
	1,195,065	5,338,400	1,000	32,000	133,360	132,360	13236.00%
Capital Outlay	-	-	4,653,400	-	856,160	(3,797,240)	-81.60%
Buildings Exp	2,066,038	1,295,846	-	2,058,500	150,000	150,000	
Parks&Recreation Facilities	-	-	-	-	25,000	25,000	
Other Improvements	5,563	17,565	-	-	10,000	10,000	
Machinery and Equipment	310,041	52,646	-	49,700	182,000	182,000	
Transp Equipment	278,340	-	-	-	225,000	225,000	
Office Machinery and Equipment	-	-	-	99,900	-	-	
Computer Software Exp	-	-	-	-	25,000	25,000	
Computer Equipment	98,501	415,490	-	321,400	133,000	133,000	
Furniture & Fixtures	-	-	-	715,000	-	-	
Miscellaneous Expense	-	-	500	-	-	(500)	-100.00%
	2,758,484	1,781,548	4,653,900	3,244,500	1,606,160	(3,047,740)	-65.49%

**2020 - 2021 Budget Year
Loan/Bond Fund Budget**

Description	2017 - 2018 Actual	2018 - 2019 Actual	2019 - 2020 Budget	2019 - 2020 Estimated	2020 - 2021 Budget	Increase/ (Decrease)	% Change
Interest Earnings	205,913	561,504	200,000	400,000	200,000	-	0.00%
Unrealized Gain or Loss	131,896	723,634	200,000	422,000	200,000	-	0.00%
Sale of Land	148,400	-	-	-	-	-	
Designated Donations	67,373	-	-	-	-	-	
Premiums On Bonds Sold	4,762,309	-	-	-	-	-	
Issuance of Debt	70,771,947	58,580,406	25,000,000	-	-	(25,000,000)	-100.00%
Miscellaneous	131,921	723,634	250,000	529,000	300,000	50,000	20.00%
Contributed Capital	36,770	-	-	-	-	-	
	76,124,633	59,865,543	25,450,000	929,000	500,000	(24,950,000)	-98.04%
Issuance Costs	295,995	125,995	295,000	-	-	(295,000)	-100.00%
Transfer To City Schools	52,494	-	-	-	-	-	
Transfer to Debt Service Fund	376,752	37,814	100,000	130,000	100,000	-	0.00%
Capital Outlay	47,025,845	44,340,637	65,000,000	22,000,000	42,000,000	(23,000,000)	-35.38%
Miscellaneous Expense	15	15	-	-	-	-	
	47,751,100	44,504,461	65,395,000	22,130,000	42,100,000	(23,295,000)	-35.62%

2020 - 2021 Budget Year Insurance Fund Budget

Description	2017 - 2018 Actual	2018 - 2019 Actual	2019 - 2020 Budget	2019 - 2020 Estimated	2020 - 2021 Budget	Increase/ (Decrease)	% Change
Interest Earnings	53,812	84,505	50,000	70,000	50,000	-	0.00%
Premiums from City	11,212,692	11,592,203	10,886,900	10,883,000	11,460,000	573,100	5.26%
Premiums - Water & Sewer Fnd	2,704,459	2,685,726	2,364,000	2,466,000	2,690,000	326,000	13.79%
Premiums from Employee	2,248,213	2,330,287	2,218,000	2,287,000	2,490,000	272,000	12.26%
Premiums from Retirees	400,006	418,548	367,700	385,000	420,000	52,300	14.22%
Premiums from Other Entities	78,500	75,361	73,200	65,000	63,600	(9,600)	-13.11%
Reinsurance Collections	426,061	236,902	200,000	341,000	200,000	-	0.00%
Medicare D Subsidies	162,356	142,891	50,000	146,000	100,000	50,000	100.00%
	17,286,098	17,566,423	16,209,800	16,643,000	17,473,600	1,263,800	7.80%
Administration Fees	432,995	472,258	485,000	483,100	520,000	35,000	7.22%
Professional Services	77,000	79,000	75,000	67,500	60,000	(15,000)	-20.00%
Medical PPO	7,222,957	8,625,300	8,915,000	8,915,000	10,000,000	1,085,000	12.17%
Medical HRA	1,968,718	2,004,397	2,758,000	2,758,000	3,500,000	742,000	26.90%
Medical - Medicare	363,530	314,650	376,000	376,000	438,000	62,000	16.49%
HRA Medicare	35,495	57,774	67,000	67,000	70,000	3,000	4.48%
Delta Dental	625,412	640,094	667,000	664,000	685,000	18,000	2.70%
Pharmacy	4,039,627	4,640,438	5,400,000	5,400,000	6,000,000	600,000	11.11%
Wellness & FSA	83,734	94,623	150,000	93,300	150,000	-	0.00%
Stop Loss	517,457	593,953	710,000	686,000	788,000	78,000	10.99%
Healthcare Law	6,771	7,103	7,000	7,200	7,700	700	10.00%
EAP Benefits	19,770	19,750	22,000	20,700	22,000	-	0.00%
Miscellaneous Expense	-	-	5,000	200	5,000	-	0.00%
	15,393,466	17,549,339	19,637,000	19,538,000	22,245,700	2,608,700	13.28%

2020 - 2021 Budget Year

Risk Management Fund Budget

Description	2017 - 2018 Actual	2018 - 2019 Actual	2019 - 2020 Budget	2019 - 2020 Estimated	2020 - 2021 Budget	Increase/ (Decrease)	% Change
Interest Earnings	38,532	51,408	50,000	62,000	50,000	-	0.00%
Unrealized Gain or Loss	56	20,605	-	20,000	10,000	10,000	
Premiums from General Fund	2,448,357	2,913,243	3,004,600	3,004,596	3,087,116	82,516	2.75%
Premiums - Water & Sewer Fund	804,426	629,150	617,350	617,341	894,511	277,161	44.90%
Premiums - City Schools Fund	407,868	117,430	129,100	129,088	196,934	67,834	52.54%
Premiums From Airport Fund	19,897	5,259	36,340	36,330	59,352	23,012	63.32%
Premiums From Others	2,034	1,824	4,770	4,765	3,942	(828)	-17.36%
Revenues	3,721,170	3,738,919	3,842,160	3,874,120	4,301,855	459,695	11.96%
Salary - Full-Time - Regular	238,154	225,494	-	-	-	-	
Longevity	2,700	2,040	-	-	-	-	
Overtime Wages	5,560	2,151	-	-	-	-	
Annual Holiday Gift	150	150	-	-	-	-	
Social Security & Medicare Tax	18,442	16,935	-	-	-	-	
Hospital And Health Insurance	23,920	29,550	-	-	-	-	
Dental Insurance - Delta	1,179	1,332	-	-	-	-	
Defined Benefit Plan	25,659	21,808	-	-	-	-	
Defined Contribution Plan	1,294	4,524	-	-	-	-	
LTD & Life Insurance	1,267	864	-	-	-	-	
Total Personnel Costs	318,323	304,847	-	-	-	-	
Memberships & Dues	1,480	1,375	-	75	100	100	
Profession. Svc - Subscription	3,825	3,837	-	-	-	-	
License/Prof Fees	409	409	-	-	-	-	
Telephone & Other Comm.	657	598	-	-	-	-	
Cell Phone	1,538	869	-	-	-	-	
Professional Services	4,750	4,750	-	4,750	5,000	5,000	
Repair & Maint Other Mach & Eq	725	-	-	-	-	-	
Repair & Maint Furn. & Machine	250	1,020	-	-	-	-	
Training & Travel	373	1,346	-	-	-	-	
Car Allowance & Mileage	2,989	3,516	-	-	-	-	
Office Supplies and Materials	1,177	1,283	-	-	-	-	
IT Supplies	62	-	-	-	-	-	
Software Subscriptions	-	1,207	-	-	-	-	
Postage & Shipping	611	437	-	100	100	100	
Food	-	21	-	-	-	-	
Public Safety Supplies	-	588	-	-	-	-	
General Liability Claims	719,774	592,807	525,000	500,000	500,000	(25,000)	-4.76%
General Liability - Airport	-	5,581	5,500	-	6,100	600	10.91%
Police Liability-Premium	38,760	153,165	195,000	166,194	115,000	(80,000)	-41.03%
Cyber Security Errors and Omissions	6,384	15,660	16,000	14,700	35,000	19,000	118.75%
Surety Bonds - Officials & Emp	3,284	4,859	6,000	4,859	25,000	19,000	316.67%
Workers Compensation Insurance	412,963	411,537	850,000	824,089	825,000	(25,000)	-2.94%
Workers' Comp Claims	1,299,313	763,708	1,210,000	1,200,000	900,000	(310,000)	-25.62%

2020 - 2021 Budget Year
Risk Management Fund Budget

	2017 - 2018	2018 - 2019	2019 - 2020	2019 - 2020	2020 - 2021	Increase/	% Change
Description	Actual	Actual	Budget	Estimated	Budget	(Decrease)	
Workers' Comp Third Party Admin	147,500	97,500	-	-	-	-	
Other Liability Insurance	-	-	291,675	291,714	244,000	(47,675)	-16.35%
Risk Mgmt Claims - Police	31,478	6,759	150,000	10,000	-	(150,000)	-100.00%
Risk Mgmt Claims - Auto	231,586	348,312	465,000	450,000	370,000	(95,000)	-20.43%
Risk Mgmt Claims - Fire/Csly	91,709	243,822	200,000	250,000	260,000	60,000	30.00%
Risk Mgmt Claims - Cyber	-	-	25,000	-	50,000	25,000	100.00%
Fire & Casulaty Premium	81,495	208,984	180,000	223,750	275,000	95,000	52.78%
Inland Marine Premium	19,702	49,574	70,000	32,000	68,000	(2,000)	-2.86%
Equipment Insurance	-	-	200	-	500	300	150.00%
Auto Insurance Premium	-	-	121,508	121,508	76,803	(44,705)	-36.79%
Bank Service Charges	-	-	50	-	-	(50)	-100.00%
Reimbursement To General Fund	150,000	150,000	435,000	435,000	481,500	46,500	10.69%
Miscellaneous Expense	576	490	-	50	-	-	
Total Operating Budget	3,253,370	3,074,013	4,745,933	4,528,789	4,237,103	(508,830)	-10.72%
Operating and Salary Budget	3,571,693	3,378,860	4,745,933	4,528,789	4,237,103	(508,830)	-10.72%
Machinery and Equipment	-	440	-	-	-	-	
Office Machinery and Equipment	-	772	-	-	-	-	
Computer Equipment	228	-	-	-	-	-	
Total Fixed Assets	228	1,212	-	-	-	-	
Total Risk Management Fund Budget	3,571,921	3,380,072	4,745,933	4,528,789	4,237,103	(508,830)	-10.72%

APPENDIX A

DEPARTMENTAL DETAILS

ADMINISTRATIVE DIVISION

Mayor and Council	
	Proposed FY 2021
Mayor	1
City Council	6
Total Legislative	7

City Manager's Office	
	Proposed FY 2021
Full-Time Positions	13
Total City Manager's Office	13

Finance and Tax Department	
	Proposed FY 2021
Full-Time Positions	18
Part-Time Positions	1
Total Finance and Tax Department	19

Legal Department	
	Proposed FY 2021
Full-Time Positions	9
Total Legal Department	9

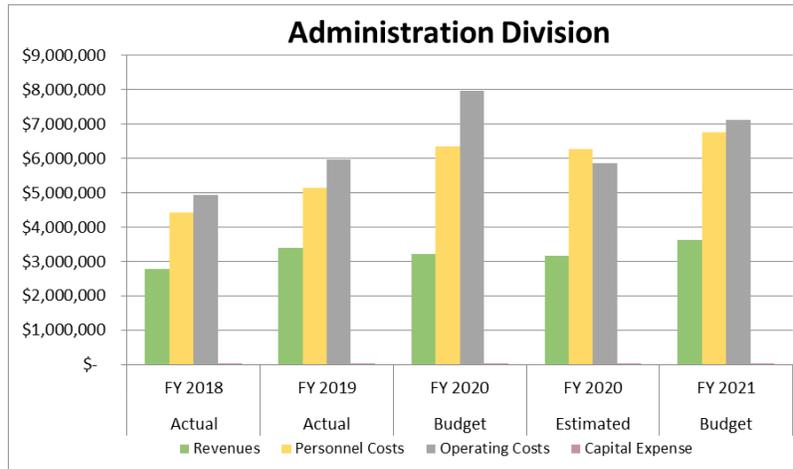
City Court Department	
	Proposed FY 2021
Full-Time Positions	6
Total City Court	6

Total Administrative Division	54
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The Administrative Division includes Mayor & Council, City Manager, Economic Development, Finance, Legal, City Court, Other General Government and Fund Transfer expenses. The Administrative Division budget decreased by approximately \$462,310 (-3.2%) under the FY 2020 budget. The majority of this decrease relates to the reduction in operating expenses across these departments. Transfers for debt service decreased by \$3.4 million due in part to the refinance of variable rate debt. The Transfer to Schools has remained level for FY21.

Goals and objectives for this division center around providing excellent support to the public and to staff. This can be achieved through greater communication – both internal and external. The creation of the Public Information Office is the first step towards achieving this goal. In addition, the City Manager’s restructuring of City departments and creation of divisions helps achieve consistent and improved services that align departments with similar and like-minded priorities and goals.

	Administrative Division				
	Actual FY 2018	Actual FY 2019	Budget FY 2020	Estimated FY 2020	Budget FY 2021
Revenues	\$ 2,786,840	\$ 3,395,232	\$ 3,215,050	\$ 3,152,758	\$ 3,620,000
Personnel Costs	\$ 4,425,031	\$ 5,144,013	\$ 6,356,282	\$ 6,260,282	\$ 6,756,359
Operating Costs	\$ 4,930,822	\$ 5,972,922	\$ 7,968,548	\$ 5,866,732	\$ 7,116,362
Capital Expense	\$ 16,818	\$ 15,408	\$ 30,700	\$ 10,129	\$ 20,500
Total	\$ 9,372,672	\$ 11,132,343	\$ 14,355,531	\$ 12,137,143	\$ 13,893,221
	<i>*Does not include Non-Departmental Transfers</i>				



Mayor and Council

The Mayor and City Council are the governing body for the City of Murfreesboro and are elected to staggered, four-year terms. The Mayor and City Council are chosen at large, in non-partisan elections held in August of even numbered years.

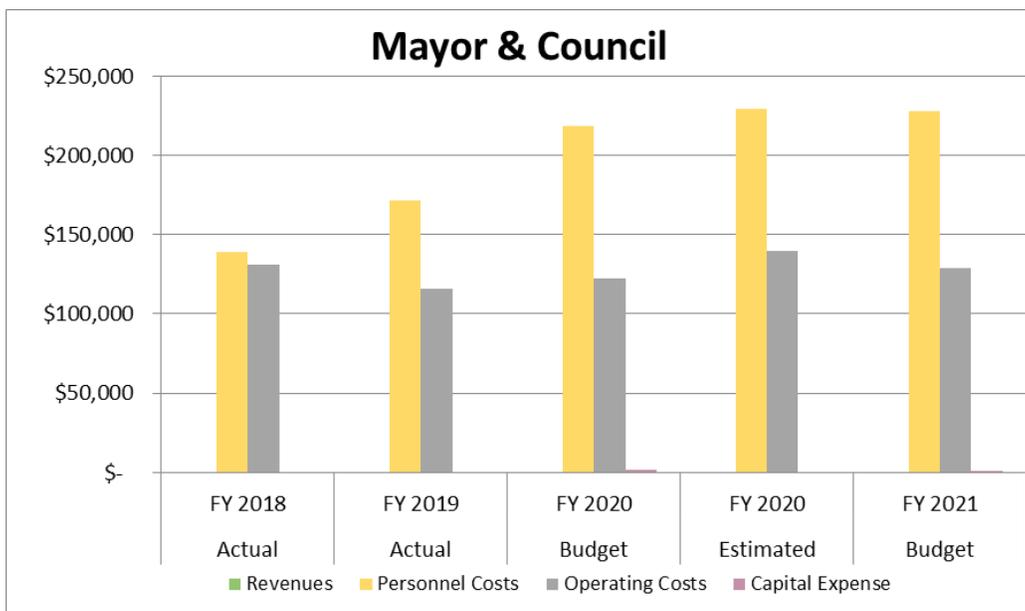
The City Council is responsible for adopting ordinances, the annual budget, appointing committees and establishing policies.

Most costs incurred by this department are related to salaries, benefits and training.



Expenditure Summary

	Mayor & Council				
	Actual	Actual	Budget	Estimated	Budget
	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021
<i>Revenues</i>	\$ -	\$ -	\$ -	\$ -	\$ -
Personnel Costs	\$ 139,066	\$ 171,725	\$ 218,243	\$ 229,306	\$ 228,034
Operating Costs	\$ 131,297	\$ 115,710	\$ 122,420	\$ 139,678	\$ 129,100
Capital Expense	\$ -	\$ -	\$ 1,500	\$ -	\$ 1,200
Total	\$ 270,363	\$ 287,435	\$ 342,163	\$ 368,984	\$ 358,334



Implementation of Council Priorities

Maintain Public Safety

- Respond effectively to citizen concerns
- Continue re-investment and focus of the City's neighborhoods

Responsible Budgeting

- Strong and Sustainable Financial and Economic Health
- Direct City Manager and staff in carrying out sound fiscal management
- Approve financial policies of the City
- Approve the annual and capital improvement budgets

Improve Economic Development

- Oversee the 2035 Comprehensive Plan implementation
- Ensure climate that encourage investment and development
- Support City employees with competitive salaries, benefits, and in their professional development
- Continue to support City departments in the innovative way Murfreesboro expects
- Continue communication and interaction with Murfreesboro residents

Establish a City Brand

- Visioning and planning to ensure the long-term livability of the community
- Use of consultants to aid in brand development and marketing of City

Expand Infrastructure

- Consider approval of bids, proposals, contracts, etc.
- Dedicate resources to capital spending for road and infrastructure development and improvements

FY 2020 Accomplishments

- Continued a public comment period at the first Council meeting of each month
- Held community meetings for residents to address the council with ideas, suggestions and to answer questions
- Continued implementation of the comprehensive Murfreesboro 2035 Plan's vision and goals
- Completed construction of the Community Technology Engagement Center
- Began design and construction of Fire Station No. 11
- Completed the sale of the Murfreesboro Electric Department (MED)

FY 2021 Department Goals

- Oversee restructuring and consolidation of departments within the organization to better meet the needs of a dynamic and growing community
- Approve economic development incentives, such as the use of Tax Increment Financing (TIF)
- Identify areas in the City for future investment and designation for business and industrial recruitment
- Adopt a capital improvement plan to address the long-term capital equipment and infrastructure needs of the City
- Continue to support a safe and livable community with additional security resources and technology solutions for neighborhoods, parks, trails, and city schools
- Continue to implement the vision and goals of the Comprehensive Plan, Major Transportation Plan, and other master plans and land use studies
- Strengthen partnerships with the City’s business, industry, non-profit, educational, and faith-based organizations
- Continue regular communication with the City Administration regarding the vision and strategic, long-range goals of the City
- Develop plan of action for MED sale proceeds to best serve the citizens of Murfreesboro for many years

Position Summary

Mayor and Council				
	Actual	Actual	Estimated	Proposed
	FY 2018	FY 2019	FY 2020	FY 2021
Job Description				
Mayor	1	1	1	1
City Council	6	6	6	6
Total Legislative	7	7	7	7

Fixed Asset Summary

Account	Amount	Description
Machinery and Equipment	\$1,000.00	Normal replacement
Computer Software Expense	\$200.00	Software upgrades/additions

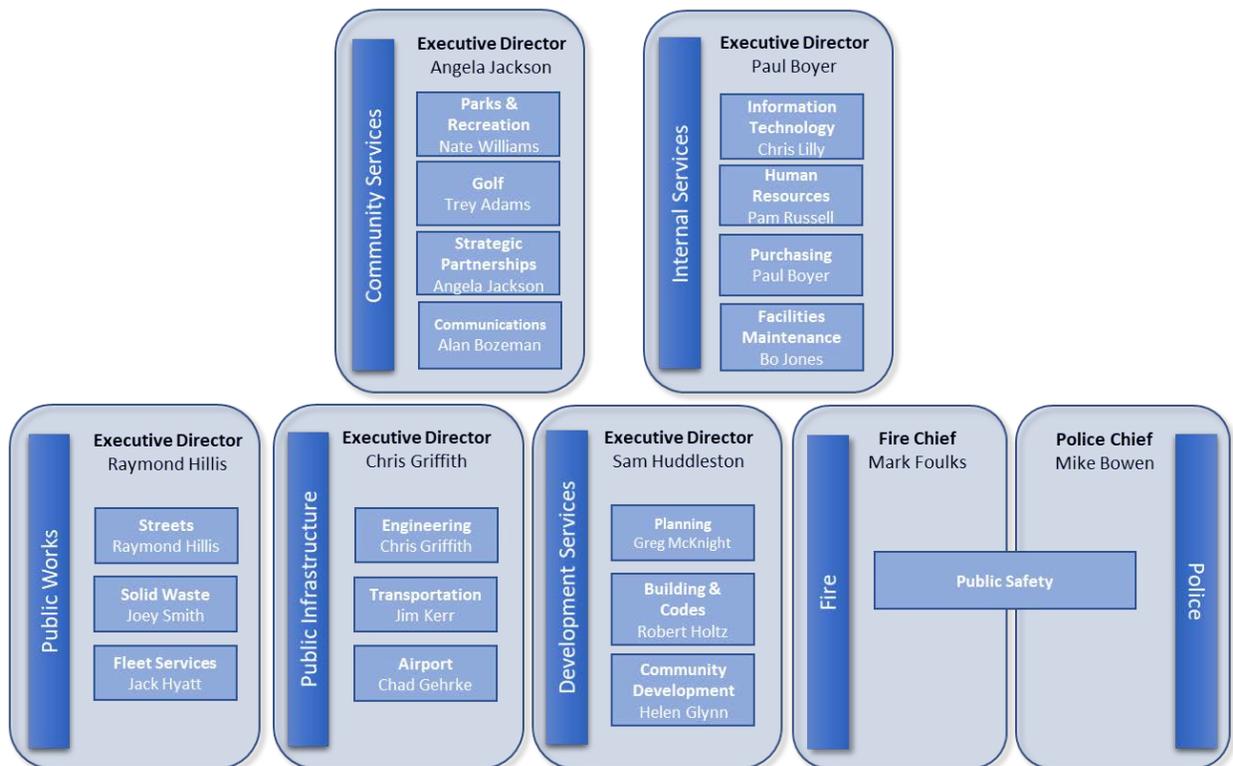
City Manager's Office

The City Manager's Office provides centralized direction and leadership for the effective administration and operations of all municipal services for the City of Murfreesboro as directed by the City Council. The City Manager's Office prepares and submits to the City Council a balanced budget for municipal services in adherence with the policy goals and objectives established by the City Council while employing such managerial techniques as needed to assure efficient and effective utilization of the City's resources.

Other responsibilities of the City Manager include the implementation of the policies of the elected City Council, hiring personnel, directing day-to-day operations, attending council meetings, recommending policies or programs to the City Council and keeping the council fully advised on financial and other conditions of the city.

The council-manager form of local government combines the strong political leadership of elected officials in the form of a council or other governing body with the strong managerial experience of an appointed local government manager. Approximately 59% of US cities with populations of 25,000 or more and 47% of US cities with populations of 5,000 or more have adopted the council-manager form.

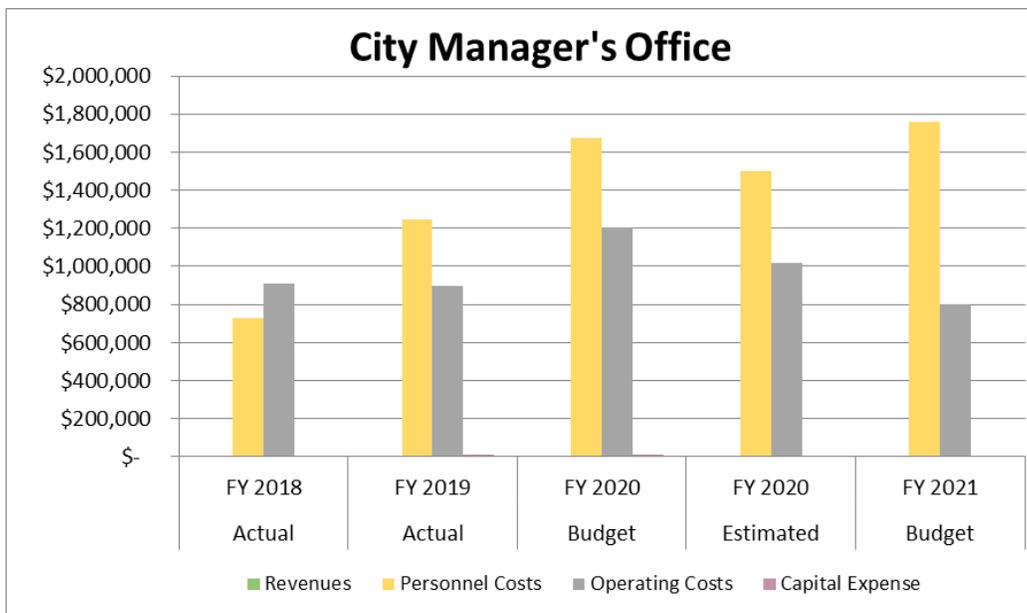
During FY 19, a restructuring and reorganization of City departments took place to better align with the City's goals and accommodate the growth and needs of the community. As such, the City Manager's office expanded to include the refocus of an Assistant City Manager to Economic Development and Project Management, a Director over Project Development and the creation of 6 Divisions within the City along with a defined leadership position for each division. FY20 saw a restructuring of the divisions to better align priorities and synergies. Those divisions are:



In addition to these changes, a Budget Director position was created to advise departments and City Council as well as manage the City’s budget and the funding for the City’s Capital Improvement projects. The Public Information Office was created in FY 19 by consolidating the Public Information Officers from various City departments under one umbrella within the City Manager’s office. This allows for a more streamlined and effective communication system both internally and externally.

Expenditure Summary

City Manager's Office					
	Actual	Actual	Budget	Estimated	Budget
	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021
Revenues	\$ 657	\$ 65	\$ -	\$ -	\$ -
Personnel Costs	\$ 730,806	\$ 1,246,801	\$ 1,677,376	\$ 1,498,473	\$ 1,758,598
Operating Costs	\$ 910,895	\$ 900,349	\$ 1,203,555	\$ 1,019,448	\$ 798,050
Capital Expense	\$ 1,287	\$ 12,255	\$ 12,400	\$ 4,587	\$ 7,000
Total	\$ 1,642,988	\$ 2,159,404	\$ 2,893,331	\$ 2,522,509	\$ 2,563,648



Implementation of Council Priorities

Maintain Public Safety

- Respond effectively to citizen concerns
- Continue re-investment and focus of the City’s neighborhoods
- Visioning and planning to ensure the long-term livability of the community
- Oversee the 2035 Comprehensive Plan implementation
- Establish a Joint Operations Task Force for Public Safety (Police and Fire & Rescue)
- Provide quality methods for citizens to communicate and dialogue with their City government

Responsible Budgeting

- Identify the most cost-effective instruments to fund the City's capital improvement plan
- Monitor revenue and expenditures and recommend appropriate adjustments
- Continue regular communications with City Council regarding financial performance, including monthly dashboard reports and mid-year budget review

Improve Economic Development

- Pursue economic development projects in the City, including the Gateway and Downtown
- In conjunction with the Chamber of Commerce, continue regular meetings with large employers and attract new investment and jobs
- Continue to engage the community around priorities identified in the 2035 Comprehensive Plan, Highland Avenue Land Use Study and Historic Bottoms Land Use Study
- Participate in development of the update to the Murfreesboro Parks and Recreation Master Plan and development of design for the future Transit Center on W. Main Street

Establish a City Brand

- Visioning and planning to ensure the long-term livability of the community
- Use of consultants to aid in brand development and marketing of City

Expand Infrastructure

- Co-manage the implementation of the Information Technology Strategic Plan
- Update the capital improvement plan

FY 2020 Accomplishments

- Continued to incentivize the recruitment of new jobs and capital investment to Murfreesboro's Gateway District through the sale of city-owned real estate
- Restructured and consolidated departments within the organization to better meet the needs of a dynamic and growing community
- Continue employee engagement efforts, including the use of the City's intranet "IRIS" (Internal Resources and Information System) and CityScope – a new mobile newsletter platform
- Facilitated sale of Dashiel Street property to existing tenant
- Facilitated a series of Council Workshops and provided increased communication and training to City Council related to the City's budget, including a mid-year budget review and CIP and implementation of monthly dashboard reports
- Continued STARS program to recognize and reward employee accomplishments and achievements

FY 2021 Department Goals

- Oversee implementation of land management software to improve the plans review, permitting, and inspection services

- Implement budget document software to facilitate an online budget document for better visibility both internally and externally
- Engage the development community to attract new investment and knowledge-based jobs
- Finalize the use of Tax Increment Financing Districts as an economic development tool
- Continue regular communications with City Council to provide information about the City
- Continue to recruit the best and most talented persons for positions with the City and ensure that the City's workforce is representative of the City's demographics
- Complete modifications to security of City Hall
- Proactively develop talent in the organization, succession planning for growing number of eligible retirements
- Continue moving towards paperless processing of internal forms and other documents

Position Summary

City Manager's Office				
	Actual	Actual	Estimated	Proposed
	FY 2018	FY 2019	FY 2020	FY 2021
Job Description				
City Manager	1	1	1	1
Assistant City Manager	2	1	1	1
Public Information Director		1	1	1
Public Information Officer*	2	2	2	2
Budget Director		1	1	1
Executive Director - Community Services		1	1	1
Development Services Director	0	1	1	1
Director of Project Development	0	1	1	1
Executive Director - Public Works	0	0	1	1
Grant Coordinator (Writer)			1	1
Legal Assistant		1	1	1
Administrative Aide II	1	1	1	1
Director - Urban Environmental	1	0	0	0
Full-Time Positions	7	11	13	13
Courier	2	0	0	0
Part-Time Positions	2	0	0	0
Total City Manager's Office	9	11	13	13
*Transferred from Police and Fire				

Fixed Asset Summary

Account	Amount	Description
Office Machinery and Equipment	\$2,500.00	Normal replacement
Computer Software Exp	\$500.00	Software upgrades
Computer Equipment	\$1,500.00	Surface Pro for Project Development Director
Furniture & Fixtures	\$2,500.00	Vertical/Standing desk and task chair

Finance & Tax Department

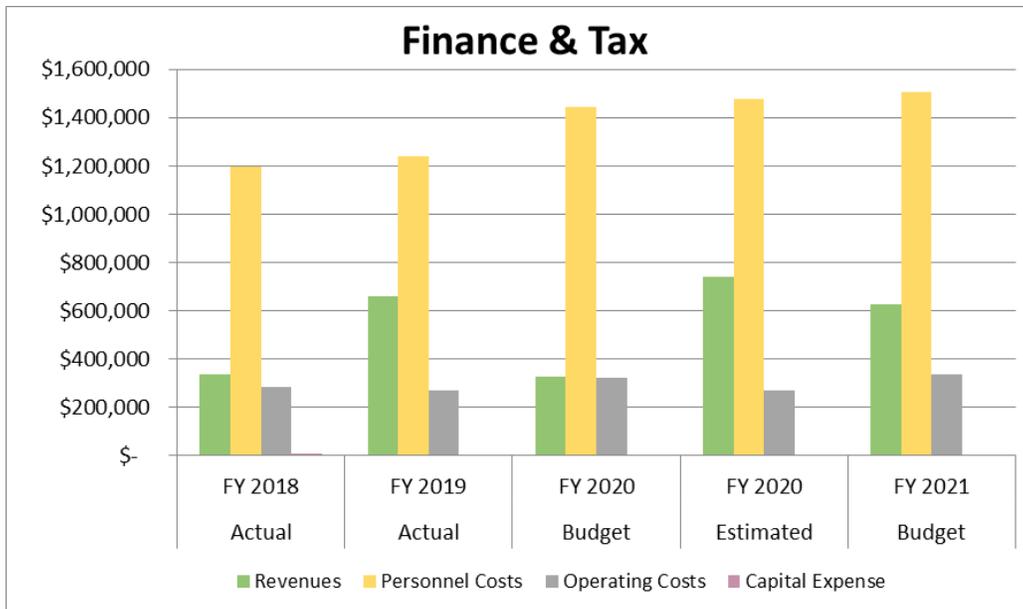
The Finance & Tax Department has significant duties and responsibilities. The Department is charged with the prudent management and monitoring of the City's financial position. Key roles include maintaining accurate and timely reporting of revenues and expenditures for all City financial activities, responsibility for cash management, payroll processing, accounting for fixed assets, and assisting management with debt planning and long-range financial planning.

The Department is responsible for collecting property taxes and minimum business licenses. In addition, grant reporting, compliance and revenue collections are major functions of the department. The accounting staff assists in the completion of the annual audit and prepares the annual budget document. All disbursements of funds for the City, and financial compliance with local, state and federal agencies are managed or monitored through this department.

The City Recorder is required to attend City Council meetings to record the motion and vote of Council members, and to prepare and maintain minutes of Council meetings. Records of the City are maintained in this department, or coordinated with other departments, for access as requested as a public record.

Expenditure Summary

	Finance & Tax				
	Actual	Actual	Budget	Estimated	Budget
	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021
<i>Revenues</i>	\$ 336,321	\$ 661,943	\$ 329,050	\$ 739,915	\$ 628,000
<i>Personnel Costs</i>	\$ 1,196,857	\$ 1,237,854	\$ 1,443,447	\$ 1,475,121	\$ 1,506,519
<i>Operating Costs</i>	\$ 284,413	\$ 271,782	\$ 324,070	\$ 268,513	\$ 334,850
<i>Capital Expense</i>	\$ 10,774	\$ 1,574	\$ 4,800	\$ 700	\$ 3,800
Total	\$ 1,492,044	\$ 1,511,210	\$ 1,772,317	\$ 1,744,334	\$ 1,845,169



Implementation of Council Priorities

Maintain Public Safety

- Assist public safety departments with monitoring operating costs and grants in-process, to aid in planning for department needs

Responsible Budgeting

- Identify the most cost-effective instruments to fund the City's capital improvement plan
- Monitor revenue and expenditures and recommend appropriate adjustments
- Work with departments to process grant and other reimbursement arrangements to ensure funds due the City are requested and received
- Monitoring the City's performance against the financial policies

Improve Economic Development

- Provide budget and audit documents via the Finance page of the City website to provide information to the citizens and investors of the community
- Assist business owners with filing business tax information with the State

Establish a City Brand

- Provide City financial information online to communicate annual results and current year data for citizens and potential investors

Expand Infrastructure

- Coordinate community investment program plan spending and funding with Administration to determine future needs

FY 2020 Accomplishments

- Added credit card policy to the City's Financial Policies
- Coordinated issuance of credit cards to individual departments for use when purchase orders may be impractical
- Began study for implementing city-wide purchasing card (p-card) program
- Coordinated with Budget Director for addition of new budgeting software
- Coordinated with various City departments for securing grant funds offered during medical pandemic
- Offered employees the ability to obtain annual W-2s electronically or printed
- Continued training and end user support for the Enterprise Resource Planning (ERP) software for the City's Financial Information System
- Received GFOA Comprehensive Annual Financial Report award for twentieth consecutive year

FY 2021 Department Goals

- Implement and train staff on use of new budget software
- Implement and manage city-wide purchasing card (p-card) program
- Coordinate a three-year examination of local hotel/motel occupancy tax collections
- Plan for and testing of upgrades to payroll software and ERP software
- Explore possibilities of other methods to pay City vendors
- Implement additional ERP modules as training is complete and core finance modules are in place and proven
- Use the train-the-trainer approach to continue training new users to the ERP software

Benchmarking Measures

	Target	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimated	FY 2021 Proposed
Submit annual budget to GFOA Distinguished Budget Award within 90 days of adoption	90 days of adoption	YES - 90	NO - 126	YES	YES - 78	YES
Receive GFOA Distinguished Budget Award	YES	YES (7 th)	YES (8 th)	YES	YES (9 th)	YES
Submit Comprehensive Annual Financial Report (CAFR) for GFOA Distinguished Reporting Award by December 31	December 31	NO-Submitted January 30	NO-Submitted January 31	YES	YES	YES
Receive GFOA Distinguished Report Award	YES	YES (21 st)	Awaiting Results	YES	YES	YES
Percentage of property tax collected in year of original levy	97.50%	98.76%	98.69%	97.50%	98.20%	97.50%

Position Summary

Finance and Tax Department				
	Actual	Actual	Estimated	Proposed
	FY 2018	FY 2019	FY 2020	FY 2021
Job Description				
City Recorder/Finance Director	1	1	1	1
Assistant Finance Director	1	1	1	1
Administrative Aide II	1	1	1	1
Accountant	3	3	3	3
Accounting Specialist	1	1	1	1
Accounting Manager	2	2	2	2
HR and Payroll Supervisor	1	1	1	1
Payroll Assistant	1	1	1	1
Accounting Clerk	5	5	5	5
Tax/Licensing Supervisor	1	1	1	1
Administrative Support Specialist I	1	1	1	1
Full-Time Positions	18	18	18	18
Payroll Assistant	1	1	1	1
Part-Time Positions	1	1	1	1
Total Finance and Tax Department	19	19	19	19

Fixed Asset Summary

Account	Amount	Description
Office Machinery and Equipment	\$1,500.00	Normal Replacement
Computer Equipment	\$2,300.00	Normal Replacement

Other General Government

The Other General Government section is used to budget for items that are not related to a specific operating budget within the departmental structure of the General Fund.

Effective FY 18, the General Fund employees who have retired and are running out their benefit hours have been moved to this department. This will allow the opportunity to view this class of employees collectively without skewing the budgeted salaries and benefits of the departments they are retiring from.

The Reserve for Uncollected Taxes is set at 2% of the tax levy to allow for taxes that will not be collected in the current year, and for those that may never be collected. While the City's legal department serves as its tax attorney, there are some taxes that will never be collected because there is no property to attach and sell (personal property taxes for businesses that closed without paying that tax). Additionally, there are properties that are in bankruptcy or have protested their assessment and delayed payments may be received several years after the initial assessment.

Adjustment and Allowance on Delinquent Taxes is used to allow for tax refunds that may be made for property taxes that are paid on time, but later determined by the property assessor to be overvalued. Additionally, if a property tax for a delinquent year is adjusted by the assessor before the allowance account has been used the adjustment is posted here.

Payment to Schools – The State levies a 15 percent gross receipts tax on wine and spirit sales. The tax is earmarked for education and local government. The State returns 25 percent of the tax collected from businesses in their City limits on wine and spirit sales. Of the amount received, half is distributed to the City and County school systems based on average daily attendance. This amount has been reduced based on the decreased revenues anticipated as a result of COVID-19.

County Shared Costs have decreased to \$16,000 to cover the City's share of the annual costs for the tax roll printing and other various County Assessor charges.

The budget item for Health Wellness/HRA incentives has moved to the Insurance Fund.

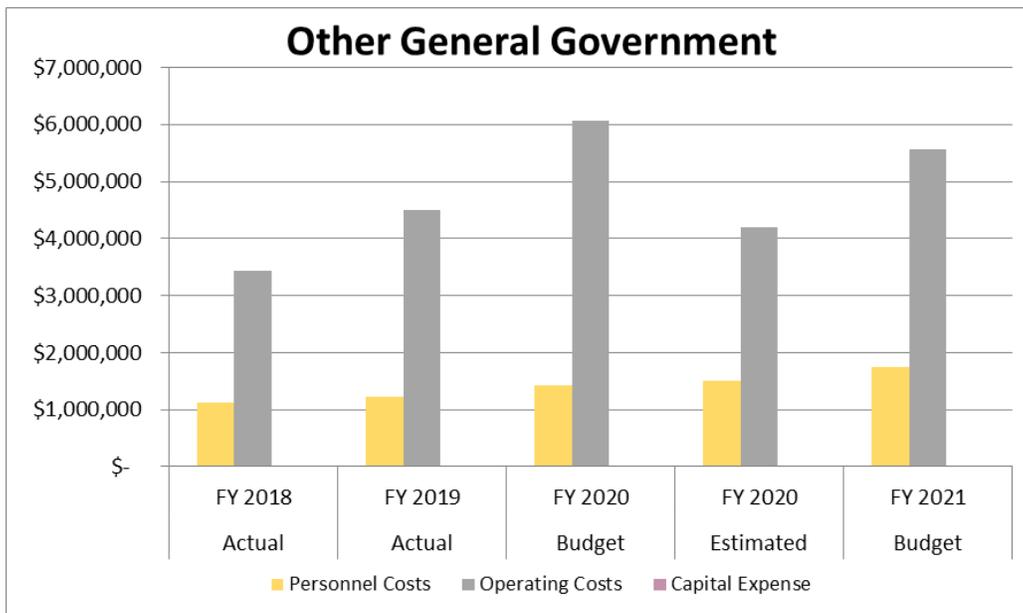
Beginning in FY 18, all insurance premiums have been moved to the Risk Management Fund. The premiums charged to the General Fund have been placed in this department and may be spread to the individual departments at a later date.

The Gateway line item covers expenditures related to the Murfreesboro Gateway Project, including the Gateway Island which is managed by the Recreation Department. The leadership of Murfreesboro saw an opportunity to spur development with the construction of a connector street (Medical Center Parkway) and the purchase of real estate to create new retail, hospitality, medical and office development along the new northern entrance corridor from Interstate-24 to the center of Murfreesboro. The project has proven to be a resounding success.

The overall economic climate has slowed the pace of development in the Gateway district, though there has been continued development. The FY21 budget anticipates only minimal expenses to be incurred.

Expenditure Summary

	Other General Government				
	Actual	Actual	Budget	Estimated	Budget
	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021
Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Personnel Costs	\$ 1,119,776	\$ 1,223,554	\$ 1,416,077	\$ 1,506,085	\$ 1,745,112
Operating Costs	\$ 3,432,253	\$ 4,498,888	\$ 6,064,777	\$ 4,200,416	\$ 5,554,012
Capital Expense	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Gene	\$ 4,552,028	\$ 5,722,443	\$ 7,480,854	\$ 5,706,501	\$ 7,299,124



Implementation of Council Priorities

Responsible Budgeting

- Provides a budgeted allocation to give flexibility in the annual operation of the City

Position Summary

None

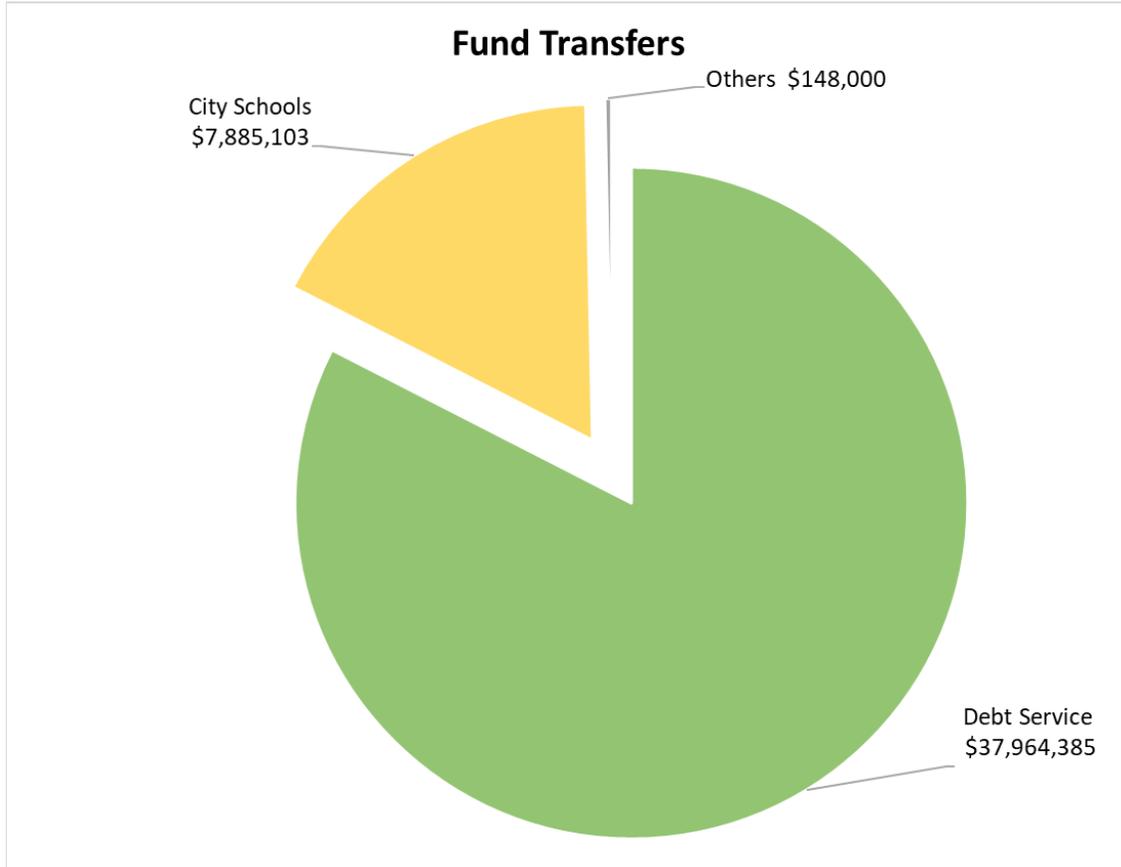
Fixed Asset Summary

None

Fund Transfers

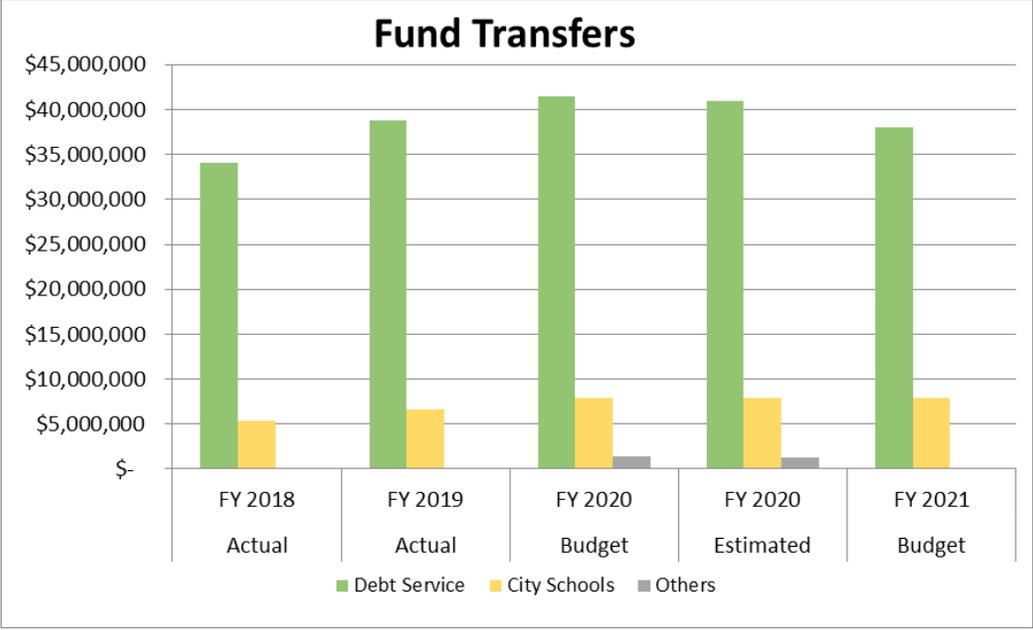
The Fund Transfers budget includes the transfer of funding for other City departments.

This budget includes funding for Murfreesboro City Schools (\$7.9 million) which is the same as FY20. The transfer for funding debt service has decreased \$3.4 million, to a total of \$38 million. The transfers to the Drug Fund are 50% of the anticipated Rutherford County court revenue received for drug related crimes. The transfers to Airport Fund of \$123,000 is budgeted for the salary and benefits of the Airport Director.



Expenditure Summary

	Fund Transfers				
	Actual FY 2018	Actual FY 2019	Budget FY 2020	Estimated FY 2020	Budget FY 2021
Debt Service	\$ 34,082,247	\$ 38,827,525	\$ 41,397,095	\$ 41,000,000	\$ 37,964,387
City Schools	\$ 5,310,103	\$ 6,585,103	\$ 7,885,103	\$ 7,885,103	\$ 7,885,103
Others	\$ 39,419	\$ 23,169	\$ 1,448,000	\$ 1,333,155	\$ 148,000
Total	\$ 39,431,769	\$ 45,435,797	\$ 50,730,198	\$ 50,218,258	\$ 45,997,490



Implementation of Council Priorities

Responsible Budgeting

- Provide an array of services at more affordable costs in many instances than government

Position Summary

None

Fixed Asset Summary

None

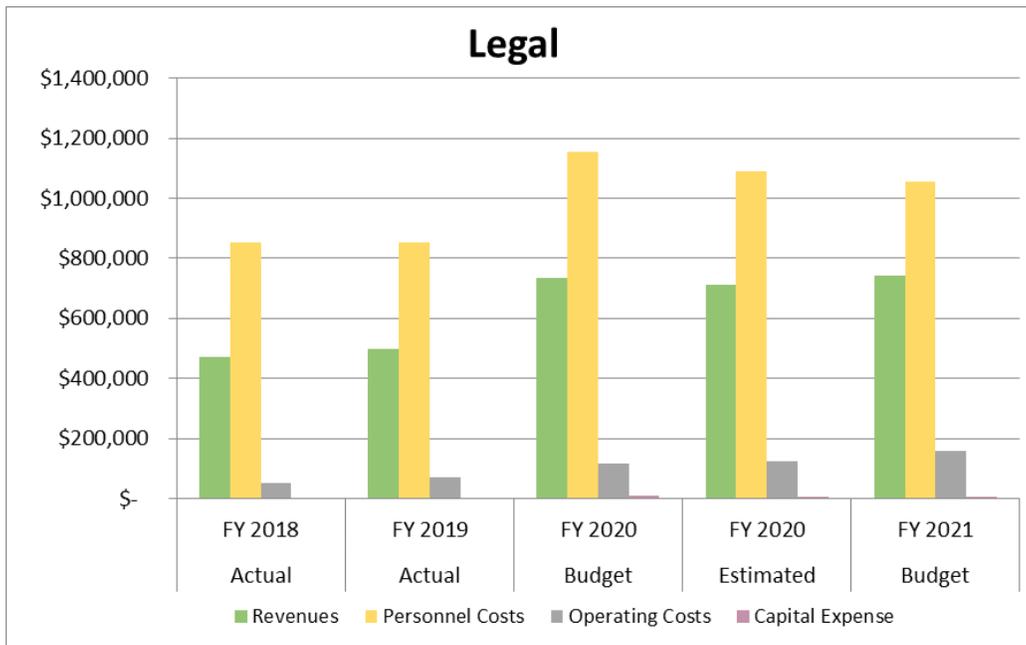
Legal Department

The Legal Department serves as the primary source of legal advice to the City Council, the City Manager, the City's various boards and commissions, and the City's other departments. The Department provides the legal services regularly required by the City as an employer, landowner, builder, regulator, educator, utility provider, taxing authority, and emergency services provider. The Department also manages the City's self-insurance fund and handles many of its functions.

In order to fulfill its mission at the highest level, the Department provides research and information on a wide variety of legal issues and timely prepares documents needed for municipal operations, such as ordinances, resolutions, policies and procedures, contracts and leases, inter-local and use agreements, as well as real estate documents. The Department has historically represented the City in claims and litigation related to municipal operations; however, in the case of tort claims, this function is increasingly being performed with the assistance of outside litigation counsel assigned and paid for by the City's liability insurance carrier. Outside counsel are also retained for specialized areas of the law, especially in connection with economic development projects.

Expenditure Summary

	Legal				
	Actual	Actual	Budget	Estimated	Budget
	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021
<i>Revenues</i>	\$ 472,763	\$ 496,469	\$ 736,000	\$ 711,391	\$ 740,500
Personnel Costs	\$ 854,021	\$ 851,804	\$ 1,153,387	\$ 1,089,634	\$ 1,054,049
Operating Costs	\$ 53,059	\$ 71,344	\$ 115,226	\$ 122,601	\$ 158,800
Capital Expense	\$ 2,417	\$ 1,084	\$ 10,500	\$ 4,471	\$ 7,000
Total	\$ 909,496	\$ 924,233	\$ 1,279,113	\$ 1,216,706	\$ 1,219,849



Implementation of council priorities

Maintain Public Safety

- Research and draft ordinances that regulate the quality of life, livability, and public safety
- Assist Building and Codes, Planning, Fire & Rescue, and Police departments with the enforcement of laws affecting neighborhoods
- Assist Fire & Rescue and Police departments in developing and implementing responses to threats to public safety

Responsible Budgeting

- Represent the City in claims and lawsuits, often through outside litigation counsel provided through the City's liability insurance carrier
- Advise on the implementation and enforcement of City contracts and state and local laws
- Support departments with federal and state grants applications
- Assist in the purchasing process to assure legal compliance

Improve Economic Development

- Assist Council and Administration with the legal aspects of economic incentives proposed or provided to businesses that contribute to the economic vitality of the City
- Respond to City departments' legal needs in a timely manner with practical advice and guidance

Establish a City Brand

- Maintain awareness of the social and political context in which legal assistance is requested
- Assure consistent adherence to state and federal laws
- Provide Murfreesboro City School Board and the School District with legal advice and direction regarding the development of policies and procedures for the provision of public education in accordance with state and federal law
- Provide legal and parliamentary guidance to Council and the City's boards, commissions, and committees
- Monitor new legislation that will affect the City and the community
- Assist with media communications to assure the City's legal positions are correctly presented

Expand Infrastructure

- Handle transactions for the acquisition of real estate required for City projects
- Guide Engineering, Water Resources, and the Electric Department in the development of agreements and provide legal advice related to construction and improvement of infrastructure serving neighborhoods
- Support Parks and Recreation with agreements and guidance on the development and use of recreational lands and facilities

FY 2020 Accomplishments

- Maintained efficient and effective delivery of legal services
- Hired a new Assistant City Attorney and a new Staff Attorney to cover growing demand for legal assistance by departments
- Reorganized City’s risk management functions working closely with the Human Resources Department and the City’s workers’ compensation and liability insurance carrier, Public Entity Partners
- Supported the negotiation of an asset purchase and sale agreement between the City and the Middle Tennessee Electric Membership Corporation (MTEMC) for the sale of the Murfreesboro Electric Department’s Assets to MTEMC
- Supported economic development initiatives

FY 2021 Department Goals

- Perform assignments related to various economic development projects
- Assist with land acquisition for multiple road and other public works projects
- Maintain the City Code and assure accessibility to up-to-date online platform
- Develop City-wide administrative policies and procedures manual
- Continue to provide timely and high-quality legal guidance to Council, City Administration, and Division/Department Directors

Benchmarking Measures

	FY 2018 Actual	FY 2019 Actual	FY 2020 YTD***
Number of ordinances and resolutions written	195	148	110
Number of real estate transactions	359	736	163
Number of titles searched	3,154	4,434	3,208
Number of pending condemnation cases	26	33	34
Average number of days to process an ITB or RFP from receipt of project to Legal Dept. approval	1.71	3.66	3.89
Number of contracts written or reviewed	888	782	500
Average number of days to process a contract from receipt to Legal Dept. approval	1.29	2.03	1.79
Percentage of back taxes collected in first year of collectability	97.50%	99.09%	96.87%
Number of public meetings attended	207	193	111
***YTD 3 rd Quarter			

Note: The value that an in-house legal department adds to an organization is not measurable through objective data. Instead, a subjective assessment of the benefits provided by the factors such as:

- The immediate availability of legal advice and guidance;
- An enhanced understanding of organization’s culture, goals and objectives, and true needs;
- Participation in the organization’s long-term plans;
- A knowledge and appreciation for the people and personalities involved in an issue; and
- A global perception of other activities and issues present within the organization that may be relevant to any given issue.

Position Summary

Legal Department				
	Actual	Actual	Estimated	Proposed
	FY 2018	FY 2019	FY 2020	FY 2021
Job Description				
City Attorney	1	1	1	1
Deputy City Attorney			1	1
Assistant City Attorney	3	3	3	3
Attorney			1	1
Risk Manager*			0	0
Legal Assistant	3	3	3	3
Total Legal Department	7	7	9	9
*Transferred from Risk Management Fund				

Fixed Asset Summary

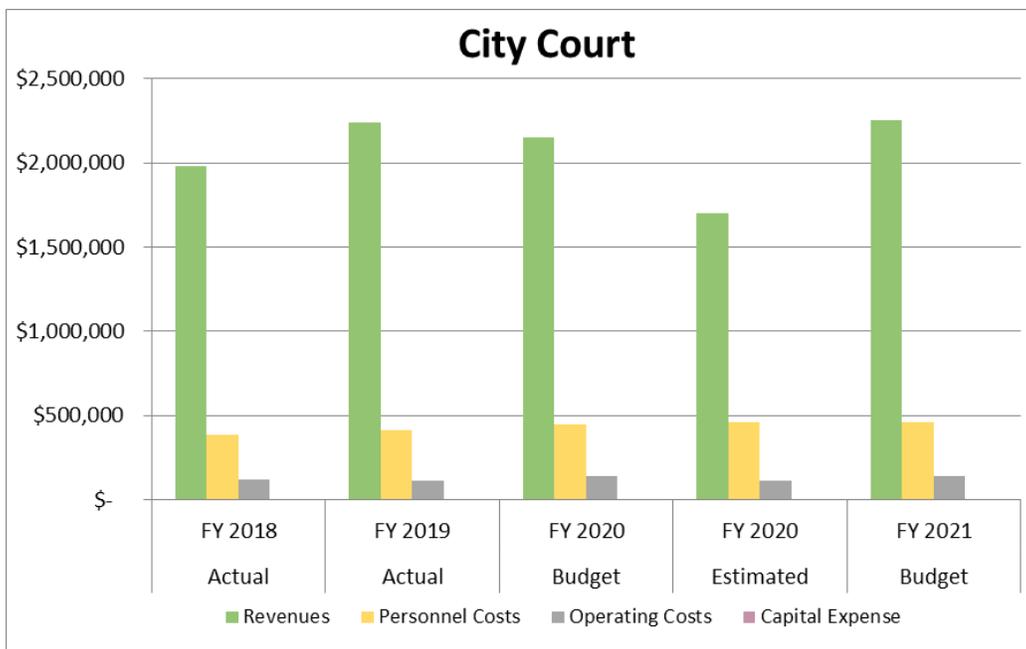
Account	Amount	Description
Machinery and Equipment	\$1,000.00	Normal replacement
Office Machinery and Equipment	\$1,000.00	Normal replacement
Computer Equipment	\$3,000.00	Normal replacement
Furniture & Fixtures	\$2,000.00	Normal replacement

City Court Department

The City Judge is the head of the City Court Department and determines whether City Ordinances have been violated through a hearing and testimony from all necessary parties. The Judge also determines the fine to be imposed if he determines an ordinance has been violated. The City Judge oversees a staff of administrators who are responsible for maintaining the records of the Court, collection of fines and submitting all required reports to the State of Tennessee and other agencies.

Expenditure Summary

	City Court				
	Actual	Actual	Budget	Estimated	Budget
	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021
Revenues	\$ 1,977,099	\$ 2,236,755	\$ 2,150,000	\$ 1,701,452	\$ 2,251,500
Personnel Costs	\$ 384,506	\$ 412,274	\$ 447,753	\$ 461,663	\$ 464,048
Operating Costs	\$ 118,905	\$ 114,849	\$ 138,500	\$ 116,075	\$ 141,550
Capital Expense	\$ 2,341	\$ 495	\$ 1,500	\$ 371	\$ 1,500
Total	\$ 505,752	\$ 527,618	\$ 587,753	\$ 578,109	\$ 607,098



Implementation of council priorities

Maintain Public Safety

- Enforces codes that keep neighborhoods clean and well maintained
- Enforces traffic laws that keep citizens safer when traveling City streets
- Provides educational information to teen drivers on how to be safer drivers

Responsible Budgeting

- Employs collection agency for the collection of delinquent fines, costs, and interest related to City ordinance violations

FY 2020 Accomplishments

- Began processing online payments

FY 2021 Department Goals

None

Benchmarking Measures

	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimated	FY 2021 Proposed
Number of Citations Processed	39,181	46,473	New	44,098	45,000
Timed Parking Tickets Processed	9,522	7,459	New	4,565	8,000
Average Court Docket Size	31.7	33.8	New	43.2	37.5

Position Summary

City Court Department				
	Actual FY 2018	Actual FY 2019	Estimated FY 2020	Proposed FY 2021
Job Description				
City Judge	1	1	1	1
Chief Court Clerk	1	1	1	1
Court Clerk	3	3	3	3
Administrative Support Specialist II	1	1	1	1
Total City Court Department	6	6	6	6

Fixed Asset Summary

Account	Amount	Description
Machinery and Equipment	\$500.00	Normal replacement
Office Machinery and Equipment	\$500.00	Normal replacement
Computer Equipment	\$500.00	Normal replacement

INTERNAL SERVICES DIVISION

Purchasing Department	
	Proposed FY 2021
Full-Time Positions	2
Total Purchasing Department	2

Information Technology Department	
	Proposed FY 2021
Full-Time Positions	20
Total IT Department	20

Human Resources Department	
	Proposed FY 2021
Full-Time Positions	10
Part-Time Positions	0
Total Human Resources Department	10

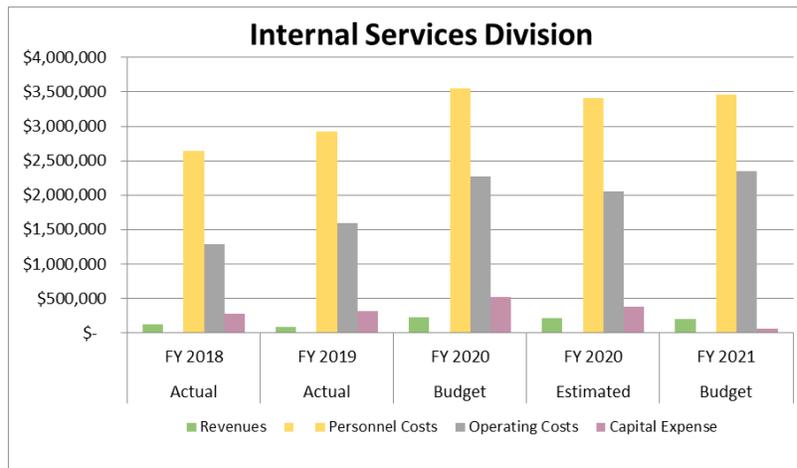
Facilities Maintenance Department	
	Proposed FY 2021
Full-Time Positions	11
Part-Time Positions	2
Total Facilities Maintenance Department	13

Total Internal Services Division	45
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The Internal Services Division includes Purchasing, Information Technology (IT), Human Resources, and Facilities Maintenance. The Internal Services Division budget decreased by \$476,073 (-7.5%) under the FY 2020 budget. This decrease is driven by the decrease in Capital Expenses. \$116,000 of IT Capital Expenses have been moved to the Capital Improvement Budget.

The goals of this division focus on providing excellent service to the City's internal and external customers by assisting with purchasing, technological, human resources related issues, and maintenance issues.

	Internal Services Division				
	Actual FY 2018	Actual FY 2019	Budget FY 2020	Estimated FY 2020	Budget FY 2021
Revenues	\$ 118,536	\$ 81,943	\$ 225,550	\$ 208,619	\$ 205,000
Personnel Costs	\$ 2,637,430	\$ 2,922,928	\$ 3,552,264	\$ 3,409,052	\$ 3,466,703
Operating Costs	\$ 1,292,708	\$ 1,597,007	\$ 2,276,616	\$ 2,049,846	\$ 2,345,203
Capital Expense	\$ 276,698	\$ 316,696	\$ 519,200	\$ 373,317	\$ 60,100
Total	\$ 4,206,835	\$ 4,836,630	\$ 6,348,080	\$ 5,832,214	\$ 5,872,006

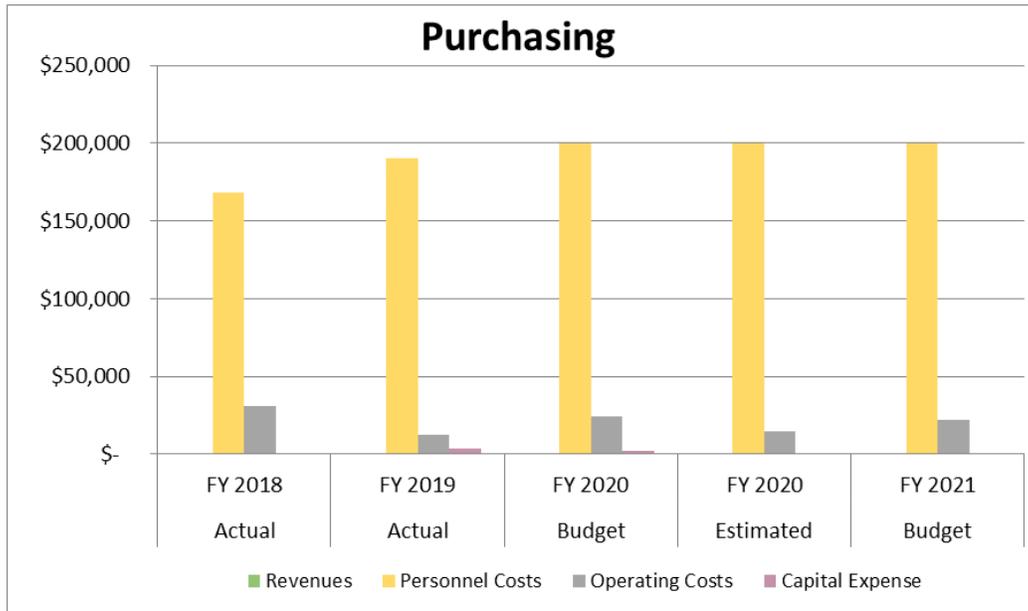


Purchasing Department

Using the principles of competition, integrity, transparency and fairness, the Purchasing Department procures goods and services used by all City department. The Purchasing Department establishes purchasing policies under a centralized purchasing system for the legal procurement of goods, services, and equipment. The department considers City employees, vendors and contractors as its customers and provides service to those customers in a fair and equitable manner. The department always strives to be a good steward of public funds by using best practices, market knowledge, and an understanding of the customer department’s operational needs.

Expenditure Summary

	Purchasing				
	Actual	Actual	Budget	Estimated	Budget
	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021
<i>Revenues</i>	\$ -	\$ -	\$ -	\$ -	\$ -
Personnel Costs	\$ 167,838	\$ 190,400	\$ 199,581	\$ 200,020	\$ 200,006
Operating Costs	\$ 30,756	\$ 12,674	\$ 24,150	\$ 14,950	\$ 22,350
Capital Expense	\$ 350	\$ 3,493	\$ 2,000	\$ 760	\$ 500
Total	\$ 198,944	\$ 206,567	\$ 225,731	\$ 215,730	\$ 222,856



Implementation of Council Priorities

Maintain Public Safety

- Ensure that services performed by contractors protect employees and the public
- Ensure the best materials are used by contractors who work on public use spaces

Responsible Budgeting

- Create contracts and alliances that are strategic to gain economies of scale
- Consolidate purchases and utilize a blanket ordering system
- Use a procurement software system that promotes competition
- Supplier performance initiatives to enhance “best value” purchasing

Expand Infrastructure

- Support City employees on a daily basis and in their procurements
- Provide internal and external training on the purchasing systems
- Continue to support City departments in the strategic purchasing and project management for routine and capital improvement projects

FY 2020 Accomplishments

- Began a revision of the purchasing ordinance to support delegation of duties and streamline the process

FY 2021 Department Goals

- Conclude revision of the purchasing ordinance to support delegation of duties and streamline the process.
- Implement a city-wide Purchasing Card Program (P-Card) to reduce the cost of processing small purchases and streamlining the purchasing of essential goods and services
- Streamline bid process by receiving all proposals electronically

Benchmarking Measures

	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimated	FY 2021 Proposed
Number of requisitions processed	8,080	8,041	8,200	8,900	9,000
Number of Purchase Orders processed	8,080	8,041	8,200	8,900	9,000
Number of Bids/Requests for Proposals approved	30	32	35	36	36

Position Summary

Purchasing Department				
	Actual	Actual	Estimated	Proposed
	FY 2018	FY 2019	FY 2020	FY 2021
Job Description				
Purchasing Director	1	1	1	1
Purchasing Analyst	1	1	1	1
Total Purchasing Department	2	2	2	2

Fixed Asset Summary

Account	Amount	Description
Furniture & Fixtures	\$500.00	Normal Replacement

Information Technology Department

The Information Technology (IT) Department is responsible for acquisition, installation, maintenance, training and planning for the City's technology needs. This includes hardware, software, mobile technology, geographic information systems, and other computers and devices.

The IT Department was formed 8 years ago, to provide for a unified outlook, plan, and allocation of technical resources. The first task of this department was to develop a Master Plan for Information Technology. The Master Plan for Information Technology was created and approved by City Council 6 years ago. This plan focuses on the development of a centralized IT support structure and IT governance best practice model to support new technical resources throughout the city departments. This Master Plan helps to guide the City in aligning its technology activities to support and enhance its business strategies. The goal of the IT Master Plan is to align priorities of the IT Department and business strategies throughout the City to achieve maximum efficiency within a diversified and complex organization. The IT department is in the process of updating the Master Plan to cover the next 5 years.

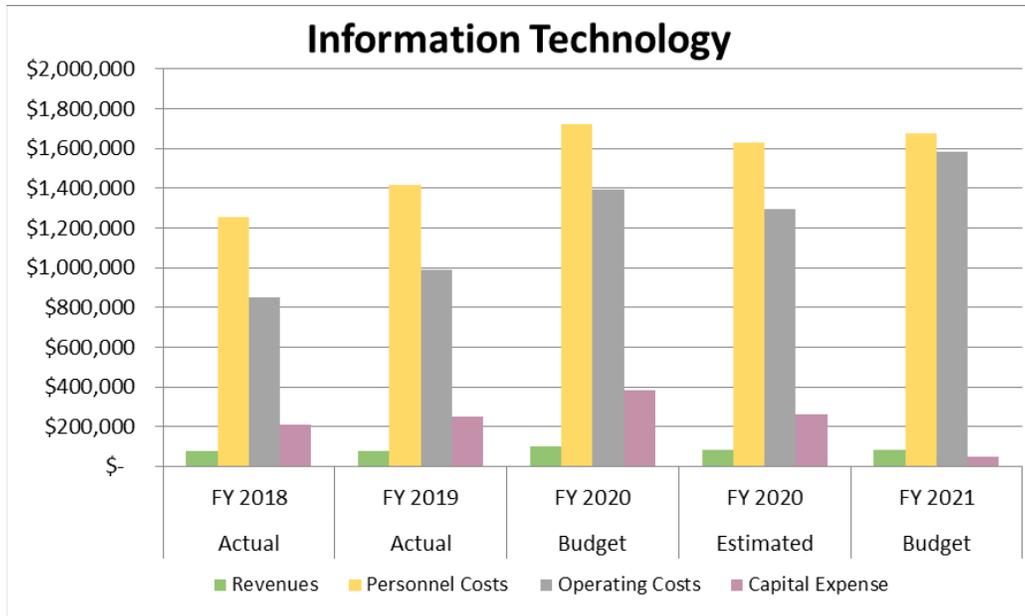
Substantial dollars are being invested this year to purchase and implement a Land Management System. This new solution will be used to manage permitting, projects, inspections and other activities related to permitting, planning and engineering review. This solution will streamline the application and review process across multiple departments which will deliver higher levels of customer service for developers, contractors and our citizens. This software will track and manage the entire land development process including applications, plan reviews, permits, inspections, fees management, and Certificates of Occupancy.

Computer Replacement

Last year, the IT Department replaced 60 PC's that were identified as outdated and unable to perform required daily tasks. Replacing these PC's and laptops has continued to help position the City in initiating a defined PC replacement schedule. This schedule ensures that we provide all City employees with the technical resources needed to improve and enhance their PC experience. Last year's budget anticipated the replacement of up to 20% of the City's PC's every year. The goal has been to maintain a 5-year PC cycle for PC's and laptops. This will allow the City to stay up-to-date with current technologies in order to maximize efficiencies and resources. This year approximately 65 PC's have been identified as exceeding the recommended life of 5 years. The capital budget reflects \$70,000 to replace these PC's over the course of the 2021 fiscal year.

Expenditure Summary

	Information Technology				
	Actual	Actual	Budget	Estimated	Budget
	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021
<i>Revenues</i>	\$ 79,587	\$ 78,111	\$ 100,550	\$ 80,222	\$ 80,000
Personnel Costs	\$ 1,251,682	\$ 1,418,466	\$ 1,722,498	\$ 1,632,071	\$ 1,677,079
Operating Costs	\$ 852,530	\$ 987,847	\$ 1,393,570	\$ 1,295,579	\$ 1,581,472
Capital Expense	\$ 212,485	\$ 250,744	\$ 380,000	\$ 264,315	\$ 50,000
Total	\$ 2,316,698	\$ 2,657,056	\$ 3,496,068	\$ 3,191,965	\$ 3,308,551



Implementation of Council Priorities

Maintain Public Safety

- Use of mass notification technologies, which can be used to warn residents of severe weather or other emergencies
- Providing technology solutions to capture damage assessment information
- Assisting city departments in increasing effectiveness and efficiency in the delivery of services

Responsible Budgeting

- Implementation of Information Technology Strategic Plan
- Development of capital improvement plan for hardware, software, and other technology

Establish a City Brand

- Contributor to development and maintenance of City's social media presence
- Identifying methods to obtain citizen input on City issues and decisions

Expand Infrastructure

- Implementation of Land Management System to assist public works division and the public in permitting, projects, inspections and other activities related to permitting, planning and engineering review
- Developing tools to facilitate service delivery for city departments
- Utilization of GIS mapping to analyze service delivery needs and requirements

FY 2020 Accomplishments

- Collaborated with the County, Ambulance Services and EMS GIS departments to create a wayfinding application that routes public safety vehicles to their destinations
- Upgraded network infrastructure to increase network reliability
- Complete Primary Rate Interface (PRI) Telephony installation
- Select a Land Management System solution
- Create and Maintained Cybersecurity best practices

FY 2021 Department Goals

- Increase network security and functionality by setting up improved authentication methods
- Complete Implementation of Land Development Management Software
- Complete GIS 3D/Virtual Reality Mapping for Planning Use Studies
- Increase proactive support of our networks and infrastructure availability and disaster recovery with business continuity plan

Benchmarking Measures

	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimated	FY 2021 Proposed
Servers Maintained				199	204
PC's Maintained				1,026	1,051
VLAN's Maintained				101	110
VPN's Maintained				332	385
PBX's Maintained				553	573
Network Availability				99%	99%
% of Time Spent on Repairs				70%	70%
% of Time Spent on Administration & Support				30%	30%
Total Service Desk Calls		5,974		7,708	8,100
Service Desk Calls Resolved at Time of Call		1,742		2,312	2,430
Service Desk Calls Resolved within 4 Hours		3,585		4,625	4,860
Service Desk Calls Resolved within 8 Hours		1,912		2,467	2,592
% Service Desk Tickets Causing Work Interruptions Closed within 4 Days		95.5%		98.0%	98.0%

Benchmarking measure have been redesigned for FY21. Not all prior year information was readily available.

Position Summary

Information Technology Department				
	Actual	Actual	Estimated	Proposed
	FY 2018	FY 2019	FY 2020	FY 2021
Job Description				
IT Director	1	1	1	1
Assistant IT Director	0	2	2	2
GIS Coordinator	1	1	1	1
Systems Coordinator	1	1	1	1
GIS Analyst	2	2	3	3
MIS Coordinator	2	0	0	0
Systems Analyst	1	1	1	1
Network Specialist	4	4	5	5
Help Desk Support Specialist	1	1	1	1
Administrative Support Specialist I	1	1	1	1
Network Administrator	2	3	4	4
Full-Time Positions	16	17	20	20
GIS Analyst	1	1	0	0
Part-Time Positions	1	1	0	0
Total Information Technology Department	17	18	20	20

Fixed Asset Summary

Account	Amount	Description
Computer Software Expense	\$50,000.00	Core Cals for Domain, Server and User Server Access

Human Resources Department

The primary role of the human resources department is to ensure that the City’s most important asset—its human capital—is being cultivated and supported through the use of programs, policies, and procedures, and by fostering a positive work environment through effective employee-employer relations. While department managers oversee the day-to-day work of employees, the HR departments focus is on:

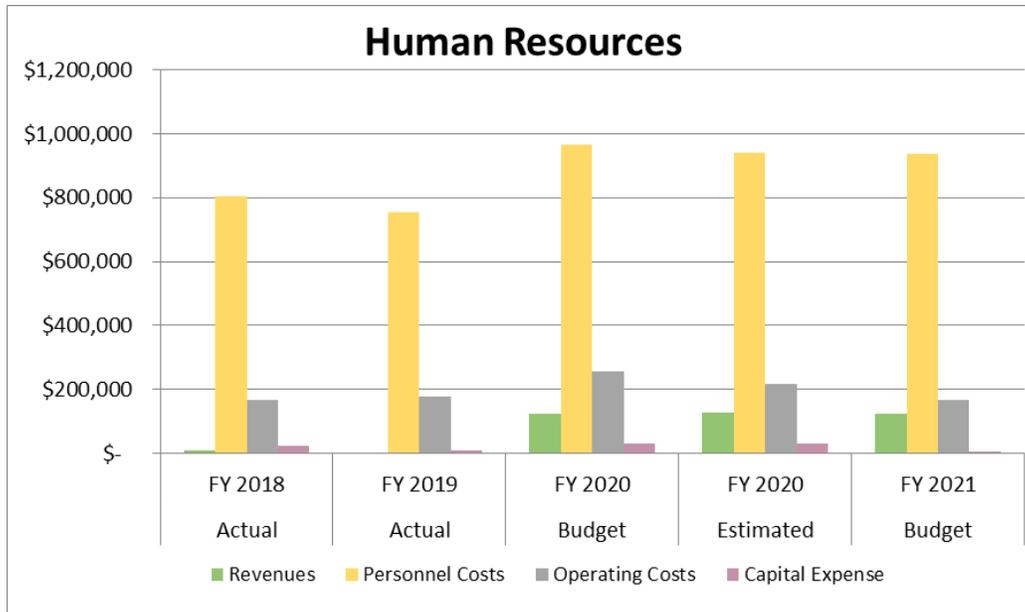
- Managing job recruitment, selection, and promotion
- Developing and overseeing employee benefits and wellness programs
- Developing, promoting, and enforcing personnel policies
- Providing training programs and orientation for new hires
- Providing guidance regarding disciplinary actions
- Serving as a primary contact safety and work-site injuries or accidents
- Providing employee recognition programs



In addition to the human resource team being responsible for the functions above, its primary focus is on adding value to the strategic utilization of employees and ensuring that employee programs are impacting the City in positive and measurable ways.

Expenditure Summary

	Human Resources				
	Actual	Actual	Budget	Estimated	Budget
	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021
<i>Revenues</i>	\$ 8,278	\$ 30	\$ 125,000	\$ 126,029	\$ 125,000
Personnel Costs	\$ 803,018	\$ 753,495	\$ 964,332	\$ 941,266	\$ 935,326
Operating Costs	\$ 166,503	\$ 175,975	\$ 256,015	\$ 217,582	\$ 166,000
Capital Expense	\$ 24,327	\$ 9,137	\$ 30,700	\$ 30,700	\$ 5,100
Total	\$ 993,847	\$ 938,607	\$ 1,251,047	\$ 1,189,548	\$ 1,106,426



Implementation of Council Priorities

Maintain Public Safety

- Ensure safety compliance throughout City facilities
- Maintain the City's Tennessee Drug-Free workplace designation

Responsible Budgeting

- Maintain and monitor per employee per year (PEPY) costs associated with health insurance, stop loss coverage, and ancillary coverage
- Efficiently manage workers' compensation claims and return to work program

Establish a City Brand

- Develop recruitment material to inform and attract top talent

FY 2020 Accomplishments

- Restructured Human Resources Department
- Developed employee friendly employee handbook summary
- Established efficiencies by automating the employee hiring process
- Revamped employee recognition program
- Created robust on-boarding program for new hires
- Updated all employee job descriptions
- Increased recruiting initiatives
- Implemented on-line employee training and tracking system
- Updated a significant amount of employee handbook policies

FY 2021 Department Goals

- Establish City-wide employee performance review program
- Develop and deliver leadership training to supervisor/manager
- Launch compliance reporting program
- Revise the Employee Handbook
- Deliver City-wide diversity training

Benchmarking Measures

	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimated	FY 2021 Proposed
Health Benefits Costs in Claims Dollars	\$15,448,512	\$17,438,850	\$17,492,419	\$17,492,419	\$18,237,265
PEPY (Per Employee Per Year costs)	\$13,056	\$14,040	\$13,911	\$13,911	\$14,503
Full-Time Employee Turnover Rate	9.77%	9.00%	8.1%	8.8%	9.00%
Full-Time Employee Hires	125	150	140	150	150
Number of HR Staff/FTE's	10.5	9.5	10.5	10.5	10

Position Summary

Human Resources Department				
	Actual	Actual	Estimated	Proposed
	FY 2018	FY 2019	FY 2020	FY 2021
Job Description				
Human Resources Director	1	1	1	1
Assistant Human Resources Director	1	1	1	1
Training and Development Manager	1	1	1	1
Human Resource Analyst	1	0	0	0
Benefits Administrator	2	2	2	2
Human Resources Assistants	2	2	2	2
Human Resources Generalist			1	1
Safety Officer*	0	0	1	1
Claims Specialist*	0	0	1	1
Full-Time Positions	8	7	10	10
Administrative Support Specialist I		1	0	0
Part-Time Positions	0	1	0	0
Total Human Resources Department	8	8	10	10
*Transferred from Risk Management Fund				

Fixed Asset Summary

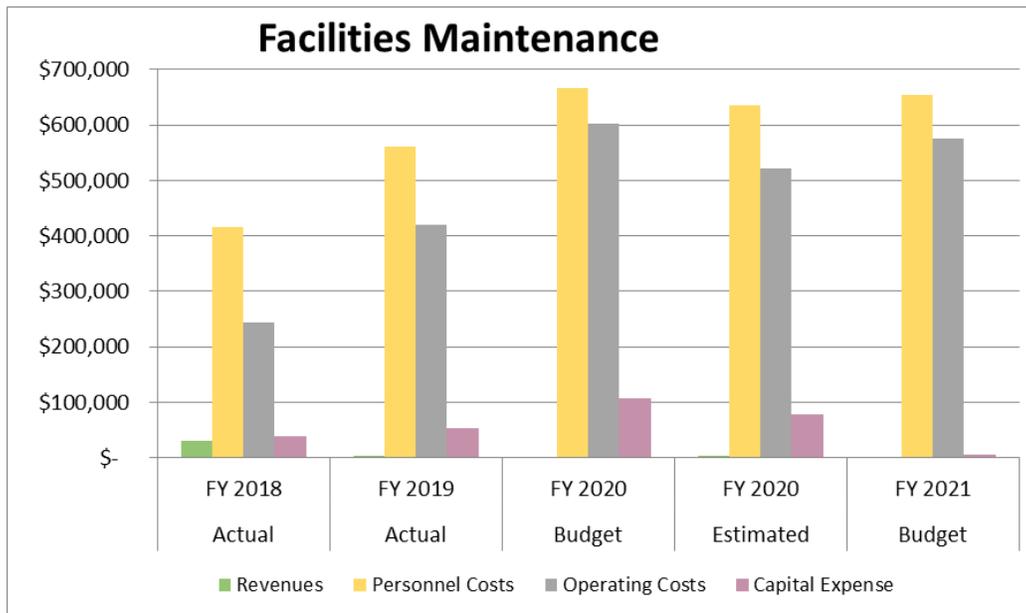
Account	Amount	Description
Office Machinery and Equipment	\$1,500.00	3 Desktop scanners
Office Machinery and Equipment	\$1,600.00	High-speed desktop scanner
Computer Software Expense	\$200.00	Software upgrades
Computer Equipment	\$1,200.00	Laptop to replace tablet
Furniture & Fixtures	\$600.00	Tabletop desk riser

Facilities Maintenance Department

Facilities Management is a two-fold process. On the one hand, we are a behind-the-scenes team providing building maintenance, repair, and contract support service for the City of Murfreesboro. On the other hand, we are a smiling face-to-face team that encompasses multiple disciplines to ensure usability, comfort, cleanliness, safety and efficiency for the employees and citizens alike. Facilities Management is responsible for the performance of preventive maintenance on essential building systems, time critical response to emergency repairs, accomplishment of unscheduled maintenance services, initiation and completion of small construction and renovation projects, and compliance and service quality oversight for contract support.

Expenditure Summary

	Facilities Maintenance				
	Actual	Actual	Budget	Estimated	Budget
	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021
Revenues	\$ 30,672	\$ 3,801	\$ -	\$ 2,368	\$ -
Personnel Costs	\$ 414,891	\$ 560,566	\$ 665,853	\$ 635,694	\$ 654,292
Operating Costs	\$ 242,919	\$ 420,511	\$ 602,881	\$ 521,735	\$ 575,381
Capital Expense	\$ 39,536	\$ 53,323	\$ 106,500	\$ 77,542	\$ 4,500
Total	\$ 697,346	\$ 1,034,401	\$ 1,375,234	\$ 1,234,971	\$ 1,234,173



Implementation of Council Priorities

Maintain Public Safety

- Provide quality service to departmental facilities, maintaining safety for citizens and employees

Responsible Budgeting

- Increase efficiencies by consolidating services, time, and materials

FY 2020 Accomplishments

- Scheduled to complete over 1600 Preventive Maintenance Inspections and 3000 tenant work order requests through the Facility Dude Facilities Maintenance Program
- On pace to save the city over \$150,000 by hiring an HVAC Technician and handling all emergency repair in house
- Established security access control and ADA closures for City Hall, Training Center and Street Department
- Completed the City Energy Efficiency Program bay heater replacement for 6 fire stations
- Completed Patterson Park Natatorium Project
- Installed Back-Up Generator for new Training Center Computer Server Room and the West Main Street, City Fuel Depot
- Completed the Training Center Bathroom Renovations Project
- Completed 16 renovation projects totaling \$200,000

FY 2021 Department Goals

- Plan and start City Buildings ADA Improvements Project
- Develop and initiate Civic Center Parking Garage Security Plan
- Initiate and complete the Police Department EOC bathroom and curtain wall additions
- Establish citywide comprehensive 15-year roof plan for repair and maintenance
- Establish citywide comprehensive 5-year replacement plan for all R22 refrigerant HVAC units

Benchmarking Measures

	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimated	FY 2021 Proposed
Maintenance Work Orders Completed	4,289	4,727	4,500	4,626	4,500

Position Summary

Facilities Maintenance Department				
	Actual	Actual	Estimated	Proposed
	FY 2018	FY 2019	FY 2020	FY 2021
Job Description				
Facilities Superintendent	1	1	1	1
Maintenance Foreman	1	1	1	1
Maintenance Crew Leader	1	1	1	1
Custodian	4	6	6	6
Maintenance Technician	2	2	2	2
Full-Time Positions	9	11	11	11
Facility Attendant	1	1	1	1
Maintenance Crew Leader	1	1	1	1
Part-Time Positions	2	2	2	2
Total Facilities Maintenance Department	11	13	13	13

Fixed Asset Summary

Account	Amount	Description
Machinery and Equipment	\$4,500.00	Normal replacement

PUBLIC SAFETY

Police Department	
	Proposed FY 2021
Sworn Personnel	281
Civilian Personnel	69
Full-Time Positions	350
Part-Time Positions	46
Total Police Department	396

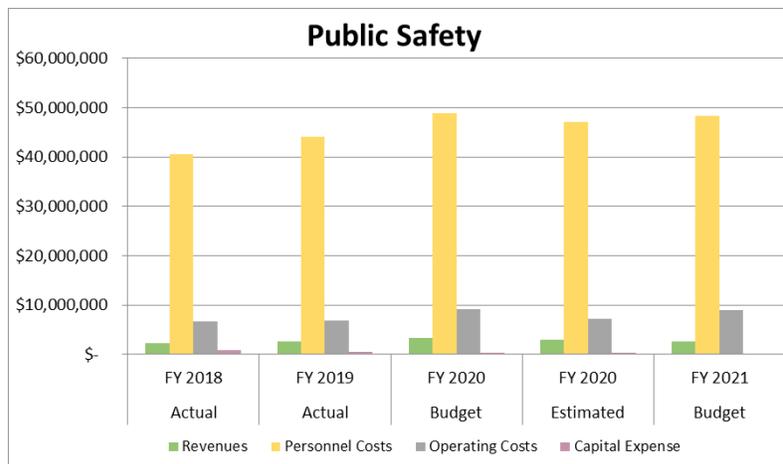
Fire & Rescue Department	
	Proposed FY 2021
Full-Time Positions	236
Part-Time Positions	3
Total Fire Department	239

Total Public Safety	635
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Public Safety includes both the Police Department and the Fire & Rescue Department. Overall, Public Safety budgets decreased by a combined amount of \$983,578 (-1.7%) under the FY 2020 budget. The cost savings were achieved across all expenses.

The primary goal of the Public Safety departments is to provide safe and livable neighborhoods. This is done through maintaining adequate levels of staffing, utilization of technology improvement, excellent emergency personnel response times and by working on preventative measures to stop public safety crises before they happen. This is achieved through various programs including providing free smoke alarms to City residents, offering free child safety seat inspection and installation services, integrated STEAM education in Murfreesboro City Schools, and numerous other risk education programs.

	Public Safety				
	Actual FY 2018	Actual FY 2019	Budget FY 2020	Estimated FY 2020	Budget FY 2021
<i>Revenues</i>	\$ 2,231,242	\$ 2,676,533	\$ 3,310,391	\$ 2,945,505	\$ 2,607,900
Personnel Costs	\$ 40,524,760	\$ 44,114,817	\$ 48,898,037	\$ 47,036,650	\$ 48,303,284
Operating Costs	\$ 6,652,803	\$ 6,898,645	\$ 9,041,209	\$ 7,171,132	\$ 8,904,580
Capital Expense	\$ 800,825	\$ 407,773	\$ 338,695	\$ 272,542	\$ 86,500
Total	\$ 47,978,387	\$ 51,421,235	\$ 58,277,942	\$ 54,480,323	\$ 57,294,364



Police Department

The Murfreesboro Police Department is committed to the protection of life and the prevention of crime and disorder. With an emphasis on community policing, the Police Department will build partnerships and seek proactive approaches and innovative solutions to address crime and other safety issues in Murfreesboro, which adversely affect the daily lives of the community and visitors.

Through prompt, efficient, and courteous service, the Police Department strives towards the goal of creating a better quality of life. This is being accomplished by providing proactive community-oriented police services, strategic and innovative responses to safety concerns or criminal activity, and the hard work of dedicated employees who strive to make a difference.



When fully staffed, 281 police officers, 40 emergency communications staff, 34 non-sworn support staff, 34 school patrol, and 2 parking enforcement staff members contribute to the protection and service to our community. During the 2019 fiscal year, Officers responded to 114,212 calls for service (about 312 calls per day), completed 16,072 official police reports, and initiated 6,773 criminal charges.

The department is organized into five (5) divisions or sections: Uniformed Division, Criminal Investigations Division, Administrative Services Division, Operations Division and Emergency Communications Division.

The Uniformed Division, consisting of 201 (current staff) sworn officers, is the largest single unit of the department and provides all uniformed police services for the citizens of Murfreesboro. Operating 24 hours a day, with three (3) primary patrol shifts and several specialized enforcement units, MPD provides services by car, bicycle, and on foot which allows the department to cover the 62 square miles that encompass the City of Murfreesboro. This division includes the Special Operations Unit (S.O.U), Fatal Accident Crash Team (F.A.C.T.), Murfreesboro Police Alcohol Counter-Measures Team (M.P.A.C.T.), Canine Unit, Directed Patrol Unit, Aggressive Driving Unit, Parks and Greenway Patrol, and Automated Red-light Traffic Enforcement.



The Criminal Investigations Division (CID) is responsible for the investigation and prosecution of crimes reported to police. The division is divided into six (6) sections: General Investigations, Crimes Against Property, Crimes Against Persons, Special Victim's Unit, Special Investigations, and Forensic Services. These sections are supported by detectives and crime scene technicians that serve on the Crime Scene Investigation Team (C.S.I.) and Sexual Assault Response Team (S.A.R.T.). Together, they process crime scenes, gather evidence, and interview victims, witnesses and suspects of crimes. During fiscal year 2019, the CID assigned 1,609 cases for criminal investigation.

The Administrative Services Division is responsible for many of the business functions and day-to-day operations of the department. Members staff and oversee the Field Training and Evaluation Program (FTEP), the Crime Free Multi-Housing Program, Community Engagement, School Patrol Program, School Resource Officers (SRO) program and logistics. In addition, staff members in this division have oversight of all department

POST training requirements including firearms training. Throughout fiscal year 2019, the training section provided or coordinated a total of 40,809 hours of training for department personnel and other outside law enforcement agencies. This year saw a significant increase due to a large recruit class of officers that attended orientation and academy training.

The Office of Professional Responsibility (OPR) completed forty - three internal affairs investigations and provided 1,141 copies of in-car video to officers, attorneys and citizens. OPR also manages and maintains a database of all employee files and is responsible for coordinating all off-duty job assignments.



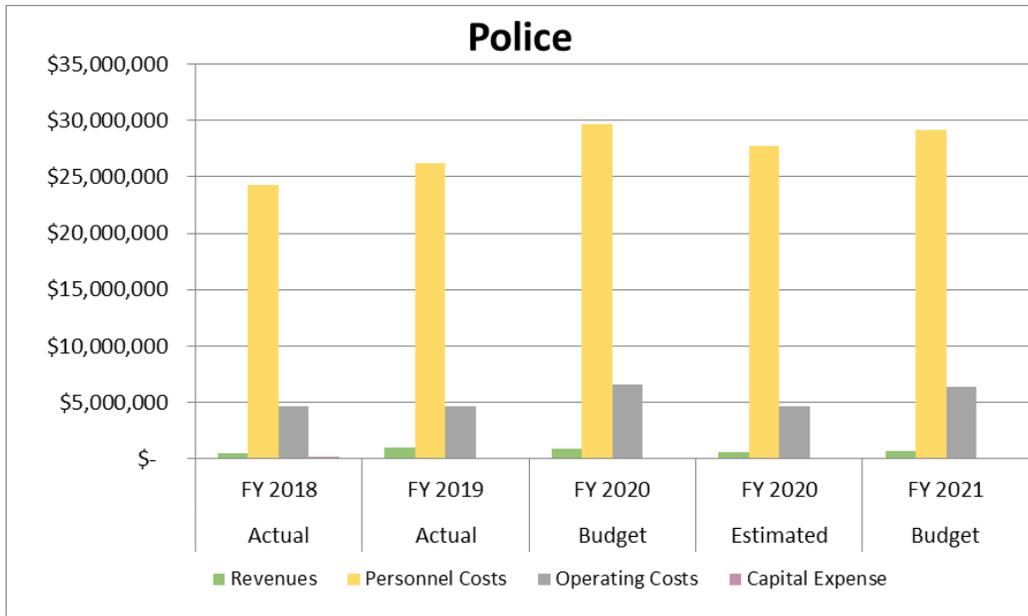
The Emergency Communications Division serves the community by answering emergency and non-emergency calls for service, coordinating responses for those calls, and assisting the emergency service providers in protecting life and property. Consistently, this center is the busiest Public Safety Answering Point (P.S.A.P.) in Rutherford County. During fiscal year 2019, more than 214,750 calls were received and 131,524 calls for service responses were coordinated by Emergency Communications Personnel.

Information Systems consists of one (1) Director, two (2) Network Administrators, four (4) Computer/IT Specialists and one (1) part-time Geo-Coding Tech, working under the direction of the City of Murfreesboro Information Technology Department, with the goal of providing the most recent technology for police officers and dispatchers to utilize during day-to-day operations. The IT staff fully implemented Field-Based reporting in 2019 and will continue working toward integration with the Rutherford County Sheriff's Department. Implementation of a virtual server environment for our public safety software system has been completed. IT has continued improvements to existing technology-based systems and infrastructure for the Police and Fire Departments as newer technology becomes available.

Revenue for fiscal year 2019 generated from the red-light camera system was \$931,143. For fiscal year 2020, the revenue generated from automated red-light enforcement is estimated at \$630,000. After expenditures, the remaining \$175,960 for FY20 is enough to fully fund the salary of the officer assigned full time to the automated red-light enforcement program in addition to a portion of the salary and benefits of the three officers assigned to the Aggressive Driving Unit (ADU).

Expenditure Summary

	Police				
	Actual	Actual	Budget	Estimated	Budget
	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021
<i>Revenues</i>	\$ 541,982	\$ 997,048	\$ 902,392	\$ 634,702	\$ 663,300
<i>Personnel Costs</i>	\$ 24,253,042	\$ 26,242,070	\$ 29,701,887	\$ 27,737,159	\$ 29,139,985
<i>Operating Costs</i>	\$ 4,712,234	\$ 4,705,157	\$ 6,578,209	\$ 4,691,668	\$ 6,393,416
<i>Capital Expense</i>	\$ 240,169	\$ 56,951	\$ 120,100	\$ 54,042	\$ 18,000
Total	\$ 29,205,445	\$ 31,004,178	\$ 36,400,196	\$ 32,482,868	\$ 35,551,401



Implementation of Council Priorities

Maintain Public Safety

- Continue to make Murfreesboro a safe place to live, work and visit
- Strengthen partnerships with other state, local, and federal agencies in order to address crime and quality of life issues
- Embrace new technologies and practices that assist in reducing, solving, and preventing crime.
- Recruit, develop, and retain a quality law enforcement work force

Responsible Budgeting

- Analyze and implement cost savings programs and practices that balance the needs and priorities of the agency with responsible stewardship
- Utilize data and technology driven approaches to ensure that budgeted resources are being utilized effectively and efficiently

Improve Economic Development

- Develop and maintain partnerships with the business community in order to facilitate a safe environment where business can thrive and flourish without being inhibited by criminal activity

Establish a City Brand

- Develop and retain a quality workforce instilled with an attitude of customer service excellence consistent with the city's goal of providing the best available service to our community

Expand Infrastructure

- Provide relevant data to the planning department concerning police services as growth and development flourish in order to provide adequate police resources to our expanding community.

- Monitor current and future city growth trends to properly plan for the development of satellite police facilities

FY 2020 Accomplishments

- Received third award of accreditation from the Tennessee Association of Chiefs of Police
- Continued national research and began initial development of officer and employee wellness program designed to promote physical and mental health which improve quality of life issues for our staff
- Began implementation of emergency communications protocol software into operations to provide a consistent, traceable system for 9-1-1 and non-emergency call and alarm processing
- Began development and implementation of a 911 comprehensive stress management program and peer support program for communications employee wellness
- Began development and implementation of a 911 comprehensive quality program for evaluating emergency call processing and dispatch performance, feedback on protocol compliance, commendation, and training as appropriate to ensure continued center excellence
- Implementation of 9-1-1 Wireless Device location technology through the Rutherford County Emergency Communications District to retrieve 9-1-1 caller location information quicker
- Fully operational NIBIN (National Intelligence Ballistics Information Network) lab allowing the comparison of ballistic evidence while investigating violent crimes involving firearms
- Commitment to the International Association of Chiefs of Police One Mind Campaign which focuses on uniting local communities, public safety organizations, and mental health organizations so that the three become "of one mind" in addressing mental health crisis events
- Integration and implementation of a 700 MHz P25 digital two-way radio system
- Implemented a Continue Dispatcher Education Program for all emergency communications personnel with a focus on enhancing the skills of our Public Safety Telecommunicators and keeping up to date on emerging best practices and technology within Public Safety Communications
- Expanded our partnership with MTSU to include a Forensic Science Intern program

FY 2021 Department Goals

- Continue development of our officer and employee wellness program
- Complete implementation of emergency communications call processing protocol software into operations to provide a consistent, traceable system for 9-1-1 and non-emergency call processing
- Implement Automated Secure Alarm Protocol Service into operations to establish an electronic method of delivering alarm information from an alarm monitoring station directly into the emergency communications center to reduce response times
- Complete implementation of a 911 comprehensive stress management program and peer support program for communications employee wellness
- Complete the construction of a fifth communications tower site and, in cooperation with Rutherford County, provide opportunity to enhance Emergency Radio Communications to Rutherford County Emergency Services

- Continue development of a National Center for Missing and Exploited Children (NCMEC) 9-1-1 Call Center Partnership
- Continue working toward Association of Public Safety Communications (APCO) Agency Training Program Certification for Murfreesboro Emergency Communications
- Complete implementation of a 911 comprehensive quality program for evaluating emergency call processing and dispatch performance, feedback on protocol compliance, commendation, and training as appropriate to ensure continued center excellence
- Expand areas of community outreach programs that build upon Citizen Police Academy (CPA) to include teenagers and provide other focused programs to support the families of MPD personnel

Benchmarking Measures

Workload Indicator	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Esti-	FY 2021 Proposed
Telephone Calls Received	195,702	214,750	210,000	211,980	216,833
Total 911 Calls Received	41,223	45,812	44,000	48,106	50,396
Calls for Service	126,510	114,212	136,000	115,381	121,150
Traffic Crashes - Total	6,201	6,252	6,700	5,800	6,700
Fatalities	11	12	12	6	12
Injury	2,167	1,433	2,300	1,300	1,535
Non-Injury	4,825	4,808	5,175	4,494	5,153
Incident Reports	17,168	16,072	18,375	14,990	16,550
Arrests	4,422	6,773	4,750	6,200	6,500
Traffic Citations	9,362	11,234	10,100	8,250	11,000
Automated Red-Light Citations	25,903	26,999	27,700	24,500	26,500
Parking Citations - Total	10,125	7,459	10,850	4,000	5,000
Firearms Training (Rounds Fired)	158,827	179,800	170,000	108,810	165,000
Training Hours – Total	28,121	40,809	30,000	30,522	31,000
S.R.O. (D.A.R.E. / G.R.E.A.T. /TMF Program) Classes	156	80	170	159	165
Community Education Classes	112	157	120	125	130
Citizen Police Academy (C.P.A.)	27	49	40	46	48
K-9 Deployments – Total	201	198	220	220	240
Internal Investigations	36	43	35	45	45
Criminal Investigations Division:					
Cases Assigned	1,259	1,609	1,350	2,700**	3,000**

**Due to the COVID-19 outbreak, third quarter numbers for FY 2020 will be affected, resulting in lower projections than anticipated*

***With the implementation of Field Based Reporting case tracking measures are more concise, lending to increased numbers*

Position Summary

Police Department				
	Actual	Actual	Estimated	Proposed
	FY 2018	FY 2019	FY 2020	FY 2021
<u>Job Description</u>				
Police Chief	1	1	1	1
Deputy Police Chief	1	1	1	1
Assistant Police Chief	1	0	0	0
Major	2	0	0	0
Captain	4	5	5	5
Lieutenant	10	13	13	13
Sergeant	38	40	40	40
Police Officer	203	207	221	221
Sworn Personnel	260	267	281	281
<u>Civilian</u>				
Communications Manager	1	1	1	1
Communications Shift Supervisor	7	7	7	7
Emergency Communications Coordinator			3	3
Dispatcher	24	24	28	28
Parking Enforcement Aide	2	2	2	2
Crime Data Analyst	2	2	2	2
Crime Scene Technician	3	3	3	3
Finance Manager	1	1	1	1
Inventory & Purchasing Coordinator		1	1	1
Administrative Aide II	2	2	2	2
Administrative Support Specialist II	7	8	9	9
Administrative Support Specialist I	2	1	0	0
Police Evidence Technician	5	5	8	8
Sex Offender Coordinator	1	1	1	1
Custodian	2	1	1	1
Civilian Personnel	59	59	69	69
Total Full-Time Positions	319	326	350	350
Information Desk	6	9	9	9
Dispatcher	2	2	2	2
Private School Traffic Patrol	3	3	3	3
School Traffic Patrol	33	32	32	32
Total Part-Time Positions	44	46	46	46
Total Police Department	363	372	396	396

Fixed Asset Summary

Account	Amount	Description
Computer Software Expense	\$5,000.00	CRIME Zone software and computer
Computer Software Expense	\$25,000.00	Computer software updates
Computer Equipment	\$6,000.00	Plotter
Furniture & Fixtures	\$7,000.00	4 Drawer lateral file cabinets

Fire & Rescue Department



The mission of the Murfreesboro Fire Rescue Department (MFRD) is to deliver the highest level of emergency response with the greatest margin of safety in the most fiscally responsible way. Personnel are dedicated to consistently providing progressive fire protection, technical rescue, emergency medical services, hazardous materials response and mitigation, and community risk reduction. The Department also provides the community with a coordinated and planned response to natural and man-made disasters.

The Murfreesboro Fire Rescue Department maintains an Insurance Services Office (ISO) rating of Class 2, which equates to extremely low insurance rates for all residential, mercantile, industrial, and commercial properties. Eleven stations and 237 employees provide fire suppression, emergency medical care, rescue, hazardous materials response and mitigation, inspections, plans review of commercial structures and public education on a full-time basis. The department responded to 19,012 calls for service during 2019 (42% increase from 2018) and is projected to respond to 19,200 calls for service by the end of 2020.

The department is organized into five divisions: Administration, Operations, Community Risk Reduction, Training, and Medical Services.

The Administration Division is responsible for day-to-day management and supervision of the fire rescue department; oversees, directs and evaluates fire suppression, emergency medical services, special operations, community risk reduction, and training. It is also responsible for leadership and administration of the department and ensures that all personnel are provided the training, equipment, and other resources to effectively serve the citizens and visitors of Murfreesboro. Administration evaluates needs and makes recommendations on facilities, apparatus, and equipment and plans capital improvement projects and timetables for implementation. The Administration Division works with other city departments to strategically plan for the emergency response needs of this community including provisions for services, locations of stations, personnel, training, strategic partnerships, etc.

The Community Risk Reduction Division (CRRD) provides fire inspection, codes enforcement, and site plans review and approval. The division conducts investigations to determine the cause and origin of fires and distributes and installs smoke alarms within the City. The CRRD is an active participant in the State Fire Marshal's Office's "Get Alarmed, Tennessee!" Program and oversees several smoke alarm canvasses throughout Murfreesboro each year with partners such as the American Red Cross and Middle Tennessee State University's athletic programs. The division also offers child safety seat installation and education. The CRRD delivers public education programs throughout our community during the year including an innovative S.T.E.A.M. (Science, Technology, Engineering, Arts, and Mathematics) program in Murfreesboro City Schools. Most recently, the CRRD has taken on a partnership with city schools to demonstrate to second grade students how the fire service uses S.T.E.A.M. in daily activities. The division has expanded this program into all elementary schools within the city school system this past year as well as some of the private schools in the city. Plans are to move this programming into county schools in the future. CRRD also hopes at some point to start a teen driving safety program for middle and high schools inside the city limits.

Also included in this division is MFRD's community relations. CRRD staff maintain the department's social media sites, including Facebook and Twitter, to engage the public with public service announcements, department accomplishments, safety information, training photos and videos, CityTV newsbreaks,

and breaking news via press releases. CityTV assists with MFRD's community relations efforts by producing shows such as "Adventures in Firefighting" which uses a comedic element to teach the audience various firefighting tasks.

The Medical Services Division is responsible for planning, training, and equipping all personnel to successfully deliver emergency medical response and treatment. This includes the supervision of licensing of personnel; new standards of care and equipment; training and coordination; electronic patient care reporting (ePCR); development of new protocols; conducts and manages training on behalf of the department's Medical Director, Dr. Galloway, and with partners such as Motlow State Community College, State EMS Department, Vanderbilt Children's Hospital, Tri Star Health, and Rutherford County EMS. The Medical Services Division oversees exposure prevention and control; quality improvement of medical calls, which comprise approximately 69% of all responses, to assure that the treatment and care of patients is optimal; research, purchase, distribute, and train personnel to use innovative new equipment. MFRD provides Advanced EMT level of care on all EMS responses and Paramedic level care on a multitude of EMS responses.

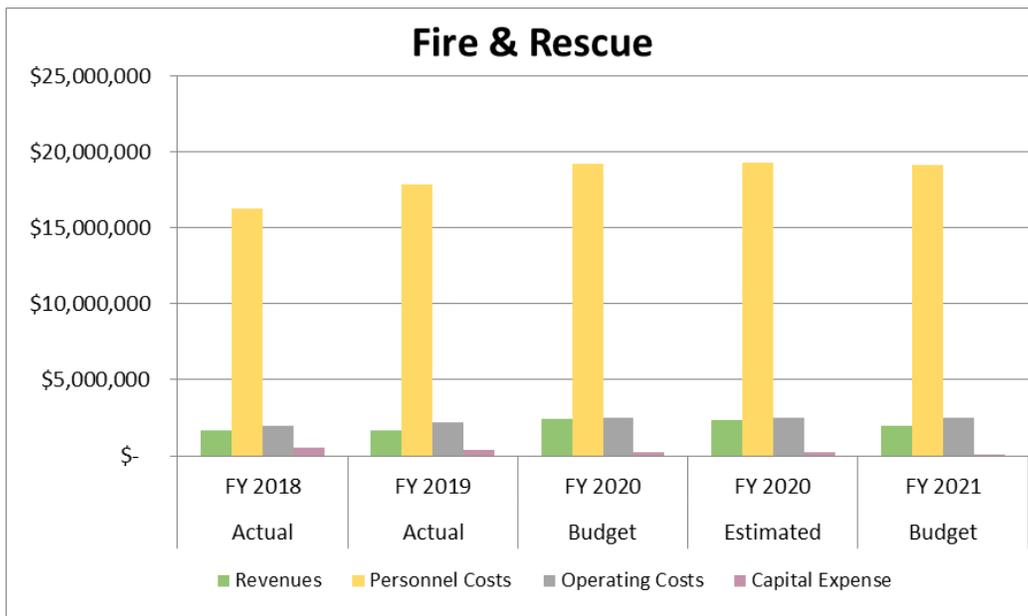
The Operations Division is responsible for the 24-hour per day provision of emergency services including suppression, extrication, hazardous materials response and mitigation, technical rescue, and disaster response and mitigation. Eleven firefighting apparatus, responding from 11 stations throughout the city, provide response to emergency and non-emergency incidents of all types. Additionally, three heavy rescue apparatus provide fire suppression support, vehicle extrication, specialist level hazardous materials mitigation, and specialist level technical rescue in water, rope, confined space, trench, and collapse rescue.



The Training Division provides fire, rescue, hazardous materials and leadership training to meet all department, state, and federal standards. It conducts daily training to ensure that responding personnel are competent in their duties, safe in the manner of their response, and productive under difficult circumstances. The Training Division oversees the annual physical ability and return to duty testing which simulates the job of a firefighter, and annual medical physical testing program. The division is responsible for meeting the requirements for in-service training programs through the Tennessee Commission on Firefighting. Additionally, the division coordinates all entry-level recruitment and promotional testing components for the department.

Expenditure Summary

	Fire & Rescue				
	Actual	Actual	Budget	Estimated	Budget
	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021
Revenues	\$ 1,689,260	\$ 1,679,484	\$ 2,407,999	\$ 2,310,803	\$ 1,944,600
Personnel Costs	\$ 16,271,718	\$ 17,872,747	\$ 19,196,151	\$ 19,299,491	\$ 19,163,299
Operating Costs	\$ 1,940,569	\$ 2,193,488	\$ 2,463,000	\$ 2,479,464	\$ 2,511,164
Capital Expense	\$ 560,656	\$ 350,822	\$ 218,595	\$ 218,500	\$ 68,500
Total Fire	\$ 18,772,942	\$ 20,417,057	\$ 21,877,746	\$ 21,997,455	\$ 21,742,963



Implementation of Council Priorities

Maintain Public Safety

- Provide “all-hazard” emergency response to our citizens and visitors to include, but not be limited to, fire suppression, emergency medical response, hazardous material response, technical rescue response, etc.
- Efficient response times in emergencies due to adequate staffing and assessments of stations and personnel
- Ensure safety of the public through effective inspection, plan review, and code enforcement programs
- Continue to provide and install smoke alarms to any household within the corporate city limits
- Provide fire safety education programs in the schools
- Install child safety seats and educate citizens on proper installation

Responsible Budgeting

- Provide the best services possible to the citizens and visitors of Murfreesboro in the most cost-effective manner
- Excellent response times and service delivery continues to decrease property loss from fire or other emergencies

Improve Economic Development

- Strong Class 2 rating from the Insurance Services Office (ISO) means lower insurance rates for residential, business, commercial, and industrial properties in the city limits. This rating assists with the recruitment and retention of industry, commercial, and retail businesses
- Coordinate with Planning and Development Services staff to ensure that business and industry needs are met

Establish a City Brand

- Uphold the reputation/brand of the Murfreesboro Fire Rescue Department as one of if not the best emergency service organization in the State of Tennessee and the southeastern region
- Update Fire Safety PSAs in High Definition format and broadcast on CityTV and social media to educate our citizens on our services as well as fire safety, cooking safety, etc.
- Set up the Special Events Team tent and display board at various events throughout the City. MFRD employees discuss fire safety, distribute fire safety literature, and give out items such as plastic fire hats, etc.
- Post pictures, fire safety messages, State Fire Marshal's Office (SFMO) press releases, MFRD news releases, event flyers, etc. on MFRD's Facebook as well as the City of Murfreesboro's Facebook. This will encourage the public to be more involved with events in the City and also create responses to the "calls to action" from both MFRD and SFMO
- Conduct a six-week Citizens Fire Academy to give citizens a chance to better appreciate and understand MFRD employees and the services the department offers

Expand Infrastructure

- Coordinate with city administration, planning, and development service that emergency service delivery is capable of being provided to an ever growing and expanding city

FY 2020 Accomplishments

- Opened Station 11 on Blaze Drive near Fortress Blvd. to better serve the Blackman community
- Provided "in-house" Emergency Medical Technician and Advanced Emergency Medical Technician training program to 26 personnel through a partnership with Motlow State Community College
- Expanded the S.T.E.A.M. program to all Murfreesboro City elementary schools and two of the private schools within the city
- Completed Fire and Emergency Service Self-Assessment Manual as part of the Center for Public Safety Excellence Accreditation efforts
- Placed a new Quint apparatus into service at Station 1

- Obtained grant funding and purchased ballistic protection for each seated position on all front-line apparatus
- Obtained grant funding and obtained new rescue boat and trailer
- Implemented comprehensive, updated departmental Standard Operating Guidelines and Procedures

Capital Projects Initiated in FY20

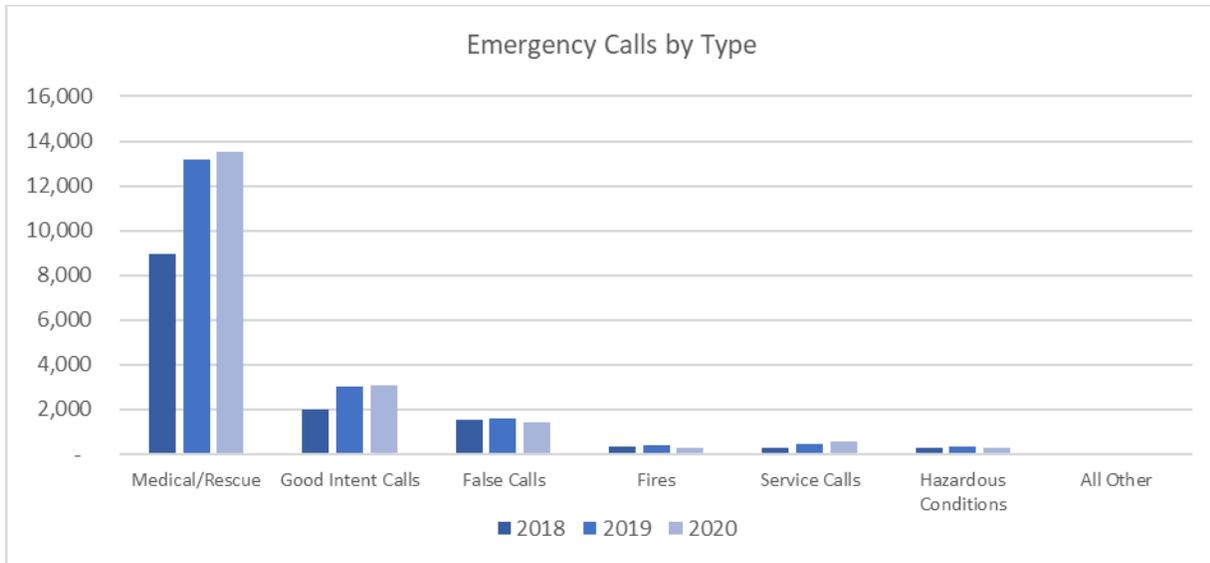
- Started Construction on an outdoor classroom/restroom facility at Doug Young Public Safety Training Facility

FY 2021 Department Goals

- Obtain grant funding for and purchase automated/continuous CPR devices for all apparatus
- Provide “in-house” Emergency Medical Technician and Advanced Emergency Medical Technician class to 20-25 personnel
- Obtain Insurance Service Office Class 1 Public Protection Classification Rating
- Continue to assess and improve emergency medical service delivery in the City of Murfreesboro
- Continue to assess and improve 911 call processing and dispatch times
- Initiate staff vehicle replacement program to facilitate replacement of aging staff/specialty vehicles
- Purchase new pumper to replace pumper consistent with 20-year apparatus replacement schedule

Benchmarking Measures

Workload Indicator	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimated	FY 2021 Proposed
<i>Operations Division</i>					
Total Number of Emergency Calls	13,386	19,012	19,000	19,212	19,000
<i>Medical Division</i>					
Basic Life Support (BLS) Calls	7,116	11,238	11,500	11,825	12,000
Advanced Life Support (ALS) Calls	565	399	400	344	400
<i>Training Division</i>					
Personnel Training Hours	63,775	104,099	70,000	83,000	85,000
Doug Young Public Safety Training Center Training Hours	4,454	7,465	7,500	7,550	8,000
<i>Community Risk Reduction Division</i>					
Fire Inspections	6,077	4,395	4,700	5,120	5,200
Public Relations Contacts	16,474	38,160	39,000	40,000	45,000
Special Events Contacts	1,500	1,990	2,000	2,200	2,500
S.T.E.A.M. Program Participants	624	6,393	6,000	7,500	8,000
Fire Extinguisher Class Participants	341	612	400	450	500
Smoke Alarm Installations	603	239	250	225	250
Child Safety Seat Installations & Inspections	408	458	400	425	450



2018 Response Times – 90th Percentile				
Workload Indicator	Alarm Processing	Turnout	Travel	Total Response
1 st Unit Arrival	2:17	1:53	5:26	8:13
All Unit Response	2:30	1:59	5:57	9:07

2019 Response Times – 90th Percentile				
Workload Indicator	Alarm Processing	Turnout	Travel	Total Response
1 st Unit Arrival	1:33	2:02	5:26	7:44
All Unit Response	1:50	2:12	5:55	8:34

Estimated 2020 Response Times – 90th Percentile				
Workload Indicator	Alarm Processing	Turnout	Travel	Total Response
1 st Unit Arrival	1:30	1:58	5:22	7:34
All Unit Response	1:51	2:05	5:49	8:29

*All statistics were changed from fiscal year to calendar year.

Position Summary

Fire & Rescue Department				
	Actual	Actual	Estimated	Proposed
	FY 2018	FY 2019	FY 2020	FY 2021
Job Description				
Fire Chief	1	1	1	1
Deputy Fire Chief	1	1	1	1
Assistant Fire Chief	3	4	4	4
Fire Marshal	1	0	0	0
Battalion Chief	3	6	6	6
Assistant Fire Marshal	2	2	2	2
Fire Training Coordinator	2	2	2	2
Fire Logistics/Equipment Manager	1	1	1	1
Fire & Life Safety Specialist	3	3	4	4
Administrative Aide II	3	1	1	1
Budget Analyst		1	1	1
Fire Captain	42	42	45	45
Fire Driver	45	45	42	42
Firefighter	99	126	126	126
Full-Time Positions	206	235	236	236
Administrative Support Specialist I	1	1	2	2
Laborer	1	1	1	1
Part-Time Positions	2	2	3	3
Total Fire Department	208	237	239	239

Fixed Asset Summary

Account	Amount	Description
Machinery and Equipment	\$30,300.00	Normal replacement of appliances
Computer Software Expense	\$5,500.00	Normal software upgrades
Computer Equipment	\$7,500.00	Normal replacement
Furniture & Fixtures	\$22,500.00	Normal replacement – mattresses, bed frames, office chairs, and station furnishings

COMMUNITY SERVICES DIVISION

Communications Department	
	Proposed FY 2021
Full-Time Positions	6
Total Communications Department	6

Parks and Recreation	
	Proposed FY 2021
Full-Time Positions	90
Part-Time Positions	282
Total Parks & Recreation	372

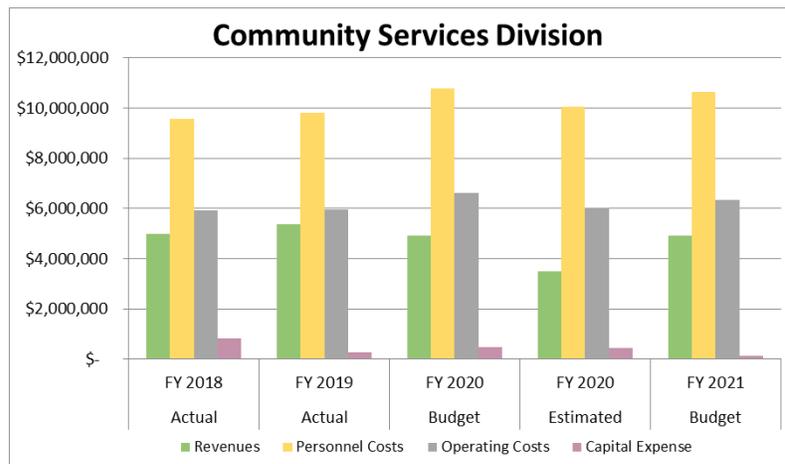
Golf Course	
	Proposed FY 2021
Full-Time Positions	15
Part-Time Positions	40
Total Golf	55

Total Community Services Division	433
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The Community Services Division includes Communications, Parks and Recreation, Golf, and Strategic Partnerships. The Community Services Division budget decreased by \$944,736 (-4.8%) under the FY20 budget. This is primarily due to the changing landscape of Strategic Partnerships. As Strategic Partnerships become better aligned with departmental priorities, many of those partnerships have been relocated to the departments that will ultimately monitor the funds allocated.

With more than 2,000 acres of parks and greenways, eight comprehensive recreational and cultural facilities and 23 other park sites, three public golf courses, and significant community partnerships and outreach, the division works to provide public spaces, programs, and services that improve the quality of life of our community. The City's government access channel is a vital outreach to the community to broadcast City meetings, encourage civic engagement, and share important information.

	Community Services Division				
	Actual FY 2018	Actual FY 2019	Budget FY 2020	Estimated FY 2020	Budget FY 2021
Revenues	\$ 4,975,173	\$ 5,360,850	\$ 4,928,250	\$ 3,493,830	\$ 4,913,400
Personnel Costs	\$ 9,552,771	\$ 9,823,070	\$ 10,798,315	\$ 10,051,716	\$ 10,633,042
Operating Costs	\$ 5,916,815	\$ 5,960,260	\$ 6,636,336	\$ 6,036,923	\$ 6,347,673
Capital Expense	\$ 832,405	\$ 262,444	\$ 496,605	\$ 450,098	\$ 150,805
Total	\$ 16,301,991	\$ 16,045,773	\$ 17,931,256	\$ 16,538,737	\$ 17,131,520



Communications Department

The Communications Department is responsible for proactively providing accurate and timely city information to a wide array of city stakeholders to enhance public awareness of city programs, services, initiatives, and projects; increase civic participation and engagement; communicate city policy; promote transparency.

The department disseminates digital media information to city stakeholders through utilization of Murfreesboro CityTV, the city website, and social media (YouTube, Facebook, Twitter).



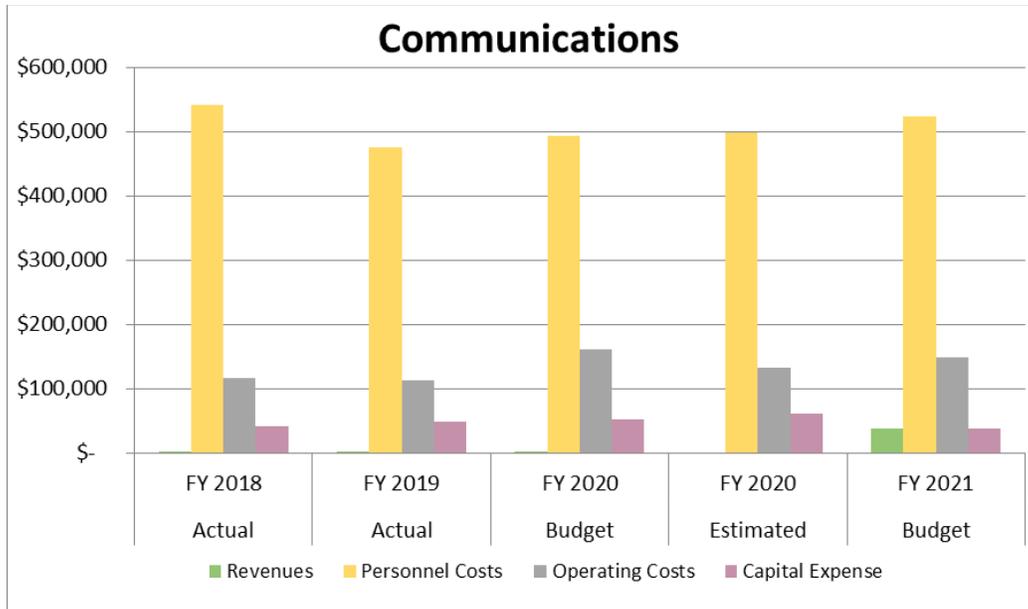
Additionally, the department is responsible for disseminating internal information to city employees through training and communication videos; maintenance of the City website; assisting citizens in resolving Comcast cable television issues; serving as support staff for the Murfreesboro Cable Television Commis-

sion which oversees and enforces the local Comcast cable television franchise agreement, the policies regarding the operation of CityTV, and makes recommendations to the City Council regarding cable television issues.

The mission of Murfreesboro CityTV is to promote the education of City residents concerning government by broadcasting meetings of the City Council, and the City's committees, commissions and boards; inform citizenry about programs and government services offered by the City and City-sponsored agencies; present educational and cultural programs; provide forums for discussion on Murfreesboro issues; explain the opportunities for citizen participation and engagement in programs and services; provide information on public health, safety and welfare issues; promote economic development and tourism with the City.

Expenditure Summary

	Communications				
	Actual FY 2018	Actual FY 2019	Budget FY 2020	Estimated FY 2020	Budget FY 2021
<i>Revenues</i>	\$ 45	\$ 86	\$ 50	\$ -	\$ 38,000
Personnel Costs	\$ 541,347	\$ 474,482	\$ 493,588	\$ 498,812	\$ 523,398
Operating Costs	\$ 115,810	\$ 113,024	\$ 160,600	\$ 132,371	\$ 148,650
Capital Expense	\$ 41,790	\$ 47,916	\$ 52,000	\$ 60,170	\$ 38,000
Total	\$ 698,948	\$ 635,422	\$ 706,188	\$ 691,353	\$ 710,048



Implementation of Council Priorities

Maintain Public Safety

- Utilize CityTV, the city website, and social media to notify residences of severe weather and other emergencies along with school closings
- Present educational information on fire and police safety, city emergency preparedness plan, storm-water initiatives, etc.
- Provide information on public safety, health, and welfare issues
- Provide traffic camera views on CityTV during peak drive times and during inclement weather

Responsible Budgeting

- Research and monitor new trends with websites, broadcasting equipment, and distribution of digital media to make sure we are using the most cost-effective medians to meet expectations

Improve Economic Development

- Present economic development information and other similar types of information

Establish a City Brand

- Promote the City Brand on the city website, social media, and Murfreesboro CityTV

Expand Infrastructure

- Continue development and expansion of city website features
- Researching new media trends for areas in which to expand Murfreesboro CityTV

FY 2020 Accomplishments

- Started podcasts to provide important current topical city information
- Updated City Services video and numerous internal employee training video
- Worked with the Chamber of Commerce, Alzheimer’s Association, Rutherford County Habitat for Humanity, Heart of Tennessee Chapter Red Cross, Read to Succeed, and MTSU on numerous videos promoting their services to the community
- Covered various live events with the City Schools and other department and agencies throughout the community
- Received national government television award from the National Association of Telecommunications Officers and Advisors for: Barfield Crescent Park promotional video, Discovery Center promotional video, profile video on Noah Gaines, Public Safety – Emergency Preparedness video, Use Social Media, and 2019 Brain Wilson Memorial Award for Programming Excellence

FY 2021 Department Goals

- Complete the local Comcast cable television franchise agreement renewal
- Complete website redesign
- Add Murfreesboro CityTV onto Amazon Fire TV
- Increase coverage of live events throughout the community
- Continue to develop new programs with departments
- Develop ongoing partnerships with external entities to promote, through videos, Murfreesboro’s historic and cultural heritage

Benchmarking Measures

	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimated	FY 2021 Proposed
Hours of coverage of City public meetings and locally produced productions	273	176	225	200	210
Number of covered City public meetings and locally produced productions	515	532	500	520	525
Number of video webstreaming views (YouTube, Facebook, City Website)	589,006	1,174,286	650,000	600,000	600,000
Number of social media followers on main City social media accounts	New	20,400	New	24,900	28,000
Number of City website pageviews	1,850,082	1,949,383	New	1,975,000	2,000,000

Position Summary

Communications Department				
	Actual	Actual	Estimated	Proposed
	FY 2018	FY 2019	FY 2020	FY 2021
Job Description				
Communications Director	1	1	1	1
Multimedia Producer	4	4	4	4
Video Journalist			1	1
Full-Time Positions	5	5	6	6
Part-Time Video Journalist	2	2	0	0
Part-Time Positions	2	2	1	1
Total Communications Department	7	7	6	6

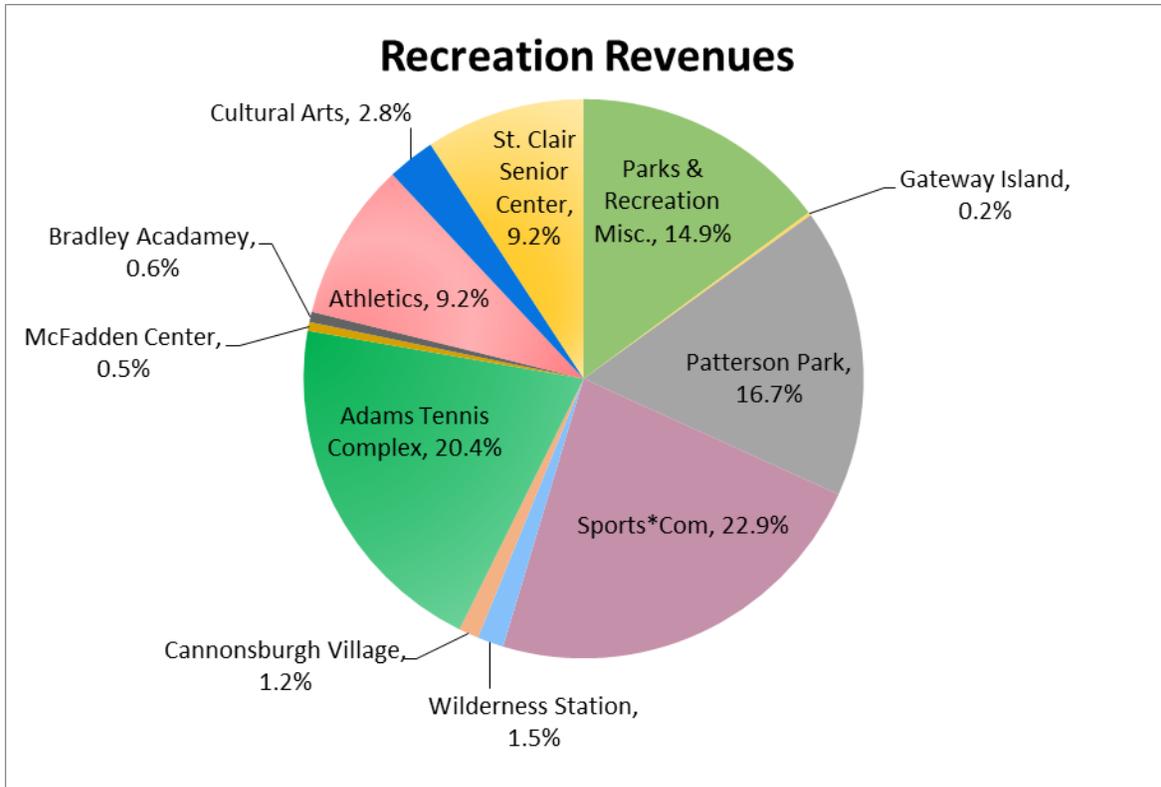
Fixed asset Summary

Account	Amount	Description
Machinery and Equipment	\$38,000.00	Normal replacement of equipment that cannot be repaired throughout the year

Parks and Recreation Department

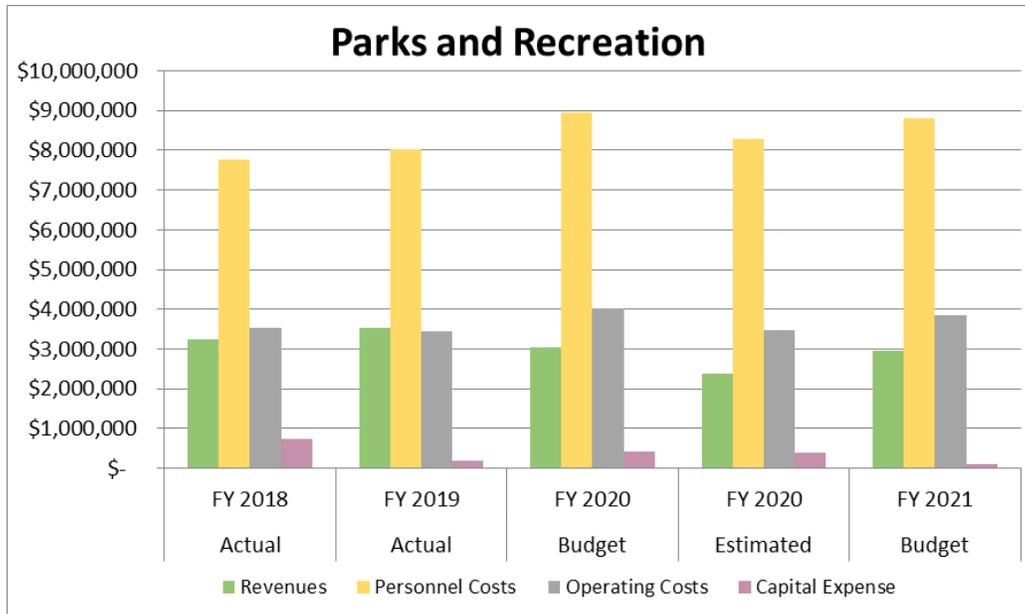
The Murfreesboro Parks and Recreation Department provides area residents and visitors with the opportunity for safe recreational and cultural activities through a network of parks, recreation centers and greenways. Parks and Recreation acquires, develops, beautifies and maintains approximately 2,000 acres of parks and greenways and operates eight comprehensive recreational and cultural facilities and twenty-three other park sites, that now include the St. Clair Senior Center and the Civic Plaza.

Recreation revenues by location are presented below.



Expenditure Summary

	Parks and Recreation				
	Actual	Actual	Budget	Estimated	Budget
	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021
<i>Revenues</i>	\$ 3,248,868	\$ 3,535,801	\$ 3,040,700	\$ 2,373,456	\$ 2,969,900
Personnel Costs	\$ 7,773,906	\$ 8,028,868	\$ 8,952,073	\$ 8,293,440	\$ 8,795,623
Operating Costs	\$ 3,521,413	\$ 3,455,441	\$ 4,022,721	\$ 3,485,786	\$ 3,865,265
Capital Expense	\$ 748,593	\$ 196,508	\$ 431,505	\$ 381,403	\$ 98,805
Total	\$ 12,043,912	\$ 11,680,818	\$ 13,406,299	\$ 12,160,630	\$ 12,759,693



Implementation of Council Priorities

Maintain Public Safety

- Continue implementation of the Park Smart Campaign, installation of security cameras, and other measures in cooperation with the Murfreesboro Police Department to focus on a safe and enjoyable park experience

Responsible Budgeting

- Generate revenue to offset costs, creating a more sustainable park system
- Stay attentive to relevant fee-based programming opportunities

Improve Economic Development

- Highlight the value-added quality of life benefits of a progressive and successful park system as an asset and attractor for prospective businesses and industries
- Provide opportunities for tourism, tournaments, and special events that produce positive economic impact for the city
- Stimulate the local economy through the purchase of equipment, supplies, and services from local vendors and businesses for recreational programs, activities, and projects
- Foster an environment that allows all City Departments opportunities to engage our community in a park setting through special events, programming, and partnerships

Establish a City Brand

- Maintain an awarding-winning park system that supports the City's vision and mission of creating a better quality of life and making Murfreesboro a great place to live, work and play
- Brand Murfreesboro Parks and Recreation Department's parks, facilities, and programs with an effective marketing campaign utilizing contemporary communication media

- Develop and conduct a variety of methods to comprehensively assess public input and community needs; adjust based upon the data and stated citizens' needs

Expand Infrastructure

- Effectively and responsibly manage and maintain resources, which include approximately 2,000 acres of parklands and more than \$150 million in assets, which includes 30 sites and 78 buildings in our park system
- Utilize “friends” groups, civic groups, students, partnerships, and volunteers to enhance program delivery
- Identify and evaluate park system accessibility opportunities that allow for inclusive recreational space for persons of all abilities
- Continue to strategically utilize developed plans (Highland, Bottoms, and Murfreesboro 2035) in conjunction with the Parks and Recreation Master Plan to identify and prioritize needs for growth and expansion

FY 2020 Accomplishments

- Opened Phase IV of the Stones River Greenway, adding 2.65 miles to Murfreesboro’s existing greenway system, with a new destination trailhead at Barfield Crescent Park
- Addressed the growth of our city and our park system with an emphasis on maintenance services. Completed the construction of a new maintenance shop at McKnight Park and relocated our Central Maintenance and Greenway crews to Old Fort Park, providing more direct services and access
- Increased operating hours, programs, and services at St. Clair Street Senior Center
- The Natural Resources division assessed parks and natural areas in cooperation with State and Federal agencies, prioritizing the development of management plans for Sinking Creek, Old Fort Park, and Murfree Spring Wetlands
- Increased the capacity for online registrations and registrations and payments for rentals, athletic leagues, and camps, and successfully implemented additional service capabilities through Web Trac
- Initiated dehumidification project at Patterson Park Community Center
- Provided innovative and award-winning programming. Awards from the Tennessee Recreation and Parks Association included: 4 Star Public Relations Award for “Bring Your Own Water Bottle”, Wellness Programming Award – Jennifer Joines, Dennis Rainier Athletics Award – Brittany Garrett, Donald Stanton Community Center Award – Patterson Park, Wayne Hansard Maintenance Award – Rob Millar, Robert Horsley Community Center Programming Award – Priscilla Murray, Marketing Creativity Award – Melinda Tate, & Special Events Award – Kathy Herod
- Bradley Museum and Cultural Arts Center expanded the Juneteenth Celebration, new artist exhibits, and community outreach
- Cultural Arts Laurette program continues to serve the community with 3 new Photography, Painter, and Poet Laurette representatives
- Provided inclusive programming with the Miracle League, created Advantage Sports, and strengthened partnership with Area 16 Special Olympics

FY 2021 Department Goals

- Effectively and responsibly manage and maintain resources, which include approximately 2,000 acres of parklands and more than \$150 million in assets, which includes 30 sites and 78 buildings in our park system
- Provide enhancement at Richard Siegel Park to serve the local soccer community and to facilitate an exceptional headquarters for Tennessee State Soccer Association
- Continue partnership with the Rutherford County Convention and Visitors Bureau to promote Murfreesboro Parks and Recreation’s athletic and culturally significant facilities
- Provide connectivity and accessibility for linkage to community resources for pedestrians and cyclists through the Murfreesboro Greenway System
- Develop and improve professional development offerings and opportunities to ensure that trainings are aligned with our vision, mission, and goals, with customer service as a priority in staff’s public engagement
- The Natural Resources division will promote and expand the Murfreesboro Indigenous Plant Project (MIPP) to propagate native plants and trees in Rutherford County.
- In partnership with the Rutherford County Library System, creation and implementation of STEAM-centered programming at Patterson Park Community Center
- Initiate the departmental accreditation process with the National Recreation and Parks Association to ensure best practices in facility and program delivery for the residents of and visitors in Murfreesboro
- Increase the number of certified parks and recreation professionals (CPRP) within the department

Benchmarking Measures

	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimate	FY 2021 Budget
Facility Passes Sold	5,587	5,083	5,800	5,000	4,700
Pavilion Rental Revenue	\$61,663	\$66,040	\$62,100	\$29,300	\$59,400
Sports*Com Revenue	\$748,84	\$819,062	\$765,000	\$536,210	\$678,800
Patterson Park Community Center Revenue	\$560,268	\$561,451	\$540,000	\$371,145	\$497,000
Adams Tennis Complex Revenue	\$589,164	\$690,582	\$650,000	\$569,665	\$606,800
MPRD Athletic League Participation (internal)	5,415	5,792	5,900	5,700	6,000
Outdoor Murfreesboro Program Participation	8,872	9,055	9,100	7,000	9,000
St. Clair Sr Center Total Attendance	101,281	111,152	112,000	95,000	115,000
Perform Murfreesboro Show Attendance	3,102	5,366	3,500	3,250	4,500
Summer Camp Revenue	\$39,400	\$61,850	\$41,000	\$30,500	\$45,000
Summer Camp Registration	523	751	870	650	720
Number of Summer Camps Offered	20	27	38	38	38
Total Mileage of Greenway	13.3	13.3	15.95	15.95	15.95
Financial Assistance	\$322,000	\$335,000	\$350,000	\$320,000	\$375,000

FY20and FY21revenue and participation affected due to facility closures and program cancellations due to COVID-19

Position Summary

Parks and Recreation				
	Actual	Actual	Estimated	Proposed
	FY 2018	FY 2019	FY 2020	FY 2021
Job Description				
Director	1	1	1	1
Assistant Director	1	2	2	2
Program Coordinator	7	3	4	4
Recreation Facility Marketing Coordinator	1	0	0	0
Recreation Facility Coordinator	9	9	10	10
Assistant Program Coordinator	7	7	7	7
Head Tennis Professional	1	1	1	1
Assistant Recreation Facility Coordinator	2	2	3	3
Finance/Personnel Supervisor	1	1	1	1
Business Systems Analyst		1	1	1
Administrative Support Specialist II	2	1	1	1
Administrative Aide II	1	1	1	1
Athletic Superintendent	1	0	0	0
Facility/Recreation Superintendent	3	3	3	3
Facility Supervisor	2	5	5	5
Network Specialist	1	1	1	1
Facility Maintenance Foreman	2	2	2	2
Crew Leader	5	5	5	5
Turf Manager	1	1	1	1
Lead Landscaper/Groundskeeper	6	6	7	7
Groundskeeper	7	7	8	8
Groundskeeper/Maintenance	7	7	7	7
Custodian	7	7	8	8
Administrative Support Specialist I	3	2	2	2
Director - Senior Center	1	0	0	0
Facility Superintendent - Senior Center		1	1	1
Recreation Facility Coordinator - Senior Center		1	1	1
Assist. Rec. Facility Coordinator – Sr. Center		1	1	1
Administrative Aide II - Senior Center	1	1	1	1
Administrative Aide I - Senior Center	2	1	1	1
Program Coordinator - Senior Center	3	3	3	3
Care Program Specialist - Senior Center	1	0	0	0
Custodian - Senior Center	2	1	1	1
Full-Time Positions	88	84	90	90

	Actual	Actual	Estimated	Proposed
	FY 2017	FY 2018	FY 2019	FY 2020
Part-Time Parks & Recreation Positions	272	271	271	271
Driver - Senior Center	3	2	2	2
Facility Attendant - Senior Center	1	3	3	3
Assistant Program Coordinator - Senior Center		3	3	3
Assistant Rec. Facility Coordinator - Sr. Center		1	1	1
Custodian - Senior Center		2	2	2
Lead Facility Attendant - Senior Center	1	0	0	0
Nurse on Duty	1	0	0	0
Adult Day Services Program Coordinator	1	0	0	0
Adult Day Services Activity Assistant	2	0	0	0
Administrative Support Specialist I	1	0	0	0
Caregiver Information Coordinator	1	0	0	0
Part-Time Positions	283	282	282	282
Total Parks & Recreation	371	366	372	372

Fixed Asset Summary

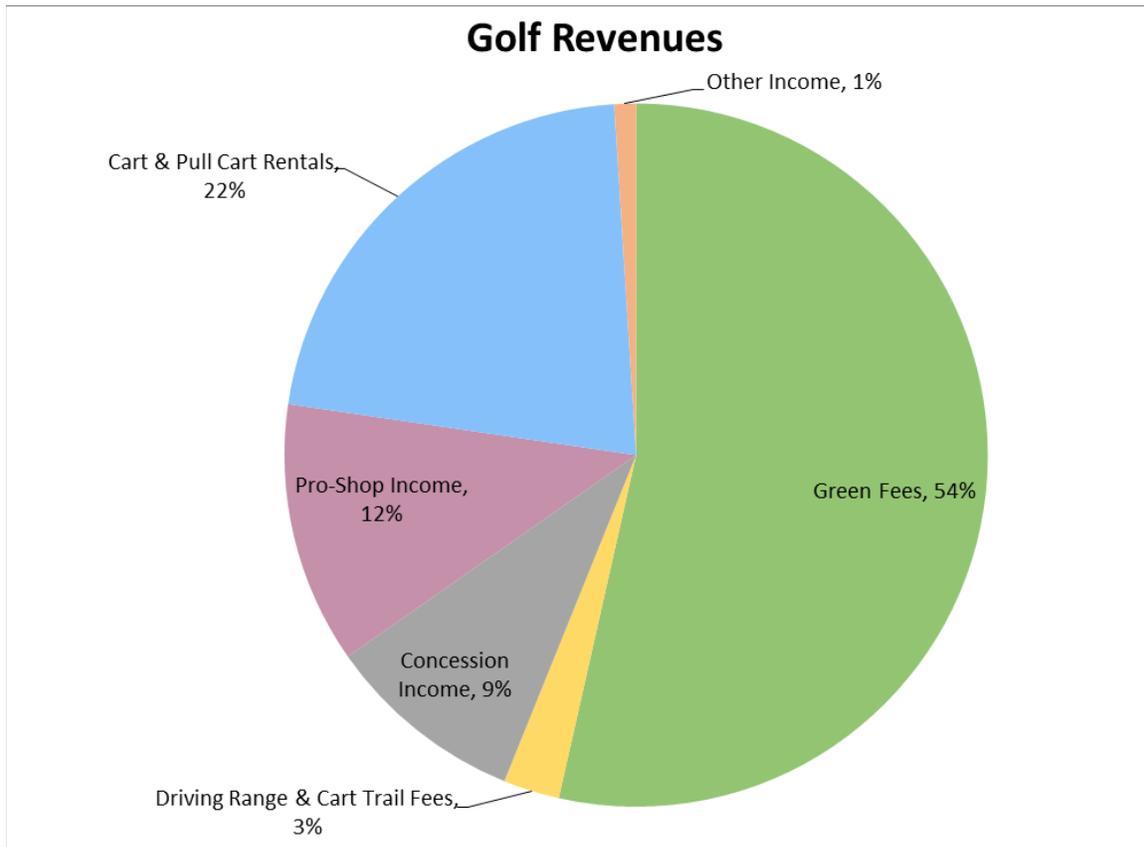
Account	Amount	Description
Buildings Expense	\$4,000.00	Replacement HVAC-Wilderness Station
Buildings Expense	\$400.00	New TV for Youth Development-PCC
Buildings Expense	\$200.00	New Christmas Tree with stand-PCC
Parks & Recreation Facilities	\$2,500.00	Replacement water fountain with bottle filler-Sports Com
Parks & Recreation Facilities	\$1,000.00	Replacement volleyball padding-Sports Com
Parks & Recreation Facilities	\$500.00	Replacement 70 lb dumbbells-PCC
Parks & Recreation Facilities	\$500.00	Replacement 75 lb dumbbells-PCC
Parks & Recreation Facilities	\$250.00	Replacement vacuum cleaner-Starplex
Parks & Recreation Facilities	\$500.00	Replacement vacuum cleaner-Tennis
Parks & Recreation Facilities	\$600.00	New battle ropes-PCC
Parks & Recreation Facilities	\$3,000.00	New trash cans for indoor pool area-PCC
Parks & Recreation Facilities	\$1,500.00	New pool lane lines-PCC
Parks & Recreation Facilities	\$2,000.00	New pool wheelchair-PCC
Parks & Recreation Facilities	\$1,500.00	New indoor pool lanes-Sports Com
Parks & Recreation Facilities	\$2,000.00	New pool wheelchair-Sports Com
Parks & Recreation Facilities	\$2,400.00	New outdoor pool block covers-Sports Com
Parks & Recreation Facilities	\$2,000.00	New outdoor pool long course lap lanes-Sports Com
Parks & Recreation Facilities	\$750.00	New umbrellas for lifeguard stands-Sports Com

Account	Amount	Description
Parks & Recreation Facilities	\$1,050.00	New corn hole outdoor pool deck games-Sports Com
Parks & Recreation Facilities	\$200.00	New Jenga outdoor pool deck games-Sports Com
Parks & Recreation Facilities	\$1,500.00	Ten new LED basketball possession arrows
Parks & Recreation Facilities	\$350.00	New Nintendo Switch-McFadden
Parks & Recreation Facilities	\$350.00	New PlayStation 4-McFadden
Parks & Recreation Facilities	\$230.00	New echo show for after school program-McFadden
Other Improvements	\$3,000.00	Other miscellaneous normal replacement
Other Improvements	\$600.00	New chlorinated and sanitizing tablet system-PCC
Other Improvements	\$400.00	New football down markers-Athletics
Other Improvements	\$1,000.00	Retractable awning
Machinery and Equipment	\$500.00	New 20" chainsaw-Greenway
Machinery and Equipment	\$300.00	New vacuum cleaner-PCC
Machinery and Equipment	\$260.00	New karaoke machine-PCC
Machinery and Equipment	\$1,250.00	New vacuum-Sports Com
Machinery and Equipment	\$500.00	New 3/8' snake-Sports com
Machinery and Equipment	\$200.00	New 5/16' snake-Sports Com
Machinery and Equipment	\$250.00	New power washer-Sports Com
Machinery and Equipment	\$500.00	New handheld vacuum-Sports Com
Machinery and Equipment	\$200.00	New custodial cart-Sports Com
Machinery and Equipment	\$250.00	New hammer drill-Sports Com
Machinery and Equipment	\$1,000.00	New weight bench-Sports Com
Machinery and Equipment	\$1,500.00	New weight plates and tree-Sports Com
Machinery and Equipment	\$350.00	New pressure washer-McFadden
Machinery and Equipment	\$3,000.00	New floor cleaning machine-McFadden
Machinery and Equipment	\$2,200.00	Normal replacement digital pool pace clock -PCC
Machinery and Equipment	\$2,000.00	Normal replacement portable fencing -Starplex
Machinery and Equipment	\$6,000.00	Normal replacement athletic field netting-StarPlex and Siegel
Machinery and Equipment	\$6,000.00	Normal replacement soccer goals-Siegel/ Jordan
Machinery and Equipment	\$300.00	New indoor basketball hoop arcade-PCC
Machinery and Equipment	\$400.00	New arcade skeet ball table-PCC
Machinery and Equipment	\$280.00	Hot dog steamer
Machinery and Equipment	\$450.00	Recumbent bicycle
Machinery and Equipment	\$220.00	Snow-cone machine
Machinery and Equipment	\$150.00	Boxing/punching bag
Machinery and Equipment	\$400.00	Weed eater
Machinery and Equipment	\$300.00	Push mower
Machinery and Equipment	\$300.00	Backpack blower
Machinery and Equipment	\$150.00	Wheelbarrow
Computer Software Expense	\$1,605.00	Rec Trac software

Account	Amount	Description
Computer Equipment	\$4,500.00	New computers for afterschool programs-McFadden
Computer Equipment	\$500.00	Credit card swipers
Furniture & Fixtures	\$2,400.00	Normal replacement indoor pool furniture-Sports Com
Furniture & Fixtures	\$6,500.00	Normal replacement lobby furniture -PCC
Furniture & Fixtures	\$500.00	Normal replacement office chairs -PCC
Furniture & Fixtures	\$5,100.00	Normal replacement pool furniture -PCC
Furniture & Fixtures	\$2,400.00	Normal replacement pool furniture-PCC
Furniture & Fixtures	\$700.00	Normal replacement office chairs-Athletics
Furniture & Fixtures	\$1,800.00	Normal replacement smoking receptacles-Ballfields
Furniture & Fixtures	\$260.00	New customized sign with logo and stand-PCC
Furniture & Fixtures	\$4,000.00	12 new team benches for soccer-Jordan Farm
Furniture & Fixtures	\$400.00	New stools for afterschool program-McFadden
Furniture & Fixtures	\$1,200.00	Outdoor benches
Furniture & Fixtures	\$1,500.00	Outdoor trashcans
Furniture & Fixtures	\$600.00	Smokers receptacles
Furniture & Fixtures	\$1,350.00	Picnic tables

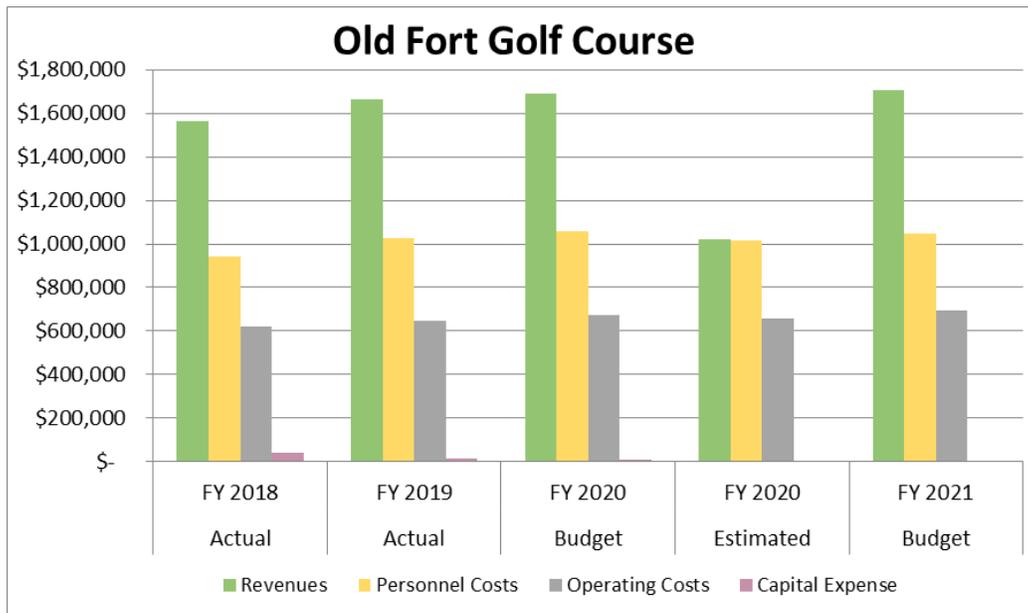
Golf Course Department

The City operates three public golf courses: Old Fort Golf Course, the Veterans Administration (VA) Golf Course, and Bloomfield Links. Widely regarded as one of the best municipal courses in the state, Old Fort Golf Club is an eighteen-hole championship course and plays host to many local and destination events. There are several local businesses that participate in afternoon golf leagues and along with the Old Fort Men's Golf Association, Ladies League, and Senior League to help make up a solid core of golfers. The VA Golf Course is a nine-hole facility leased by the City from the Federal Government and is an economical walking course that benefits the patients at the hospital, as well as the community. Bloomfield Links is a six-hole short course, designed as a teaching facility and home to the Murfreesboro Junior Golf Initiative, Bloomfield Linksters, and PGA Junior League.

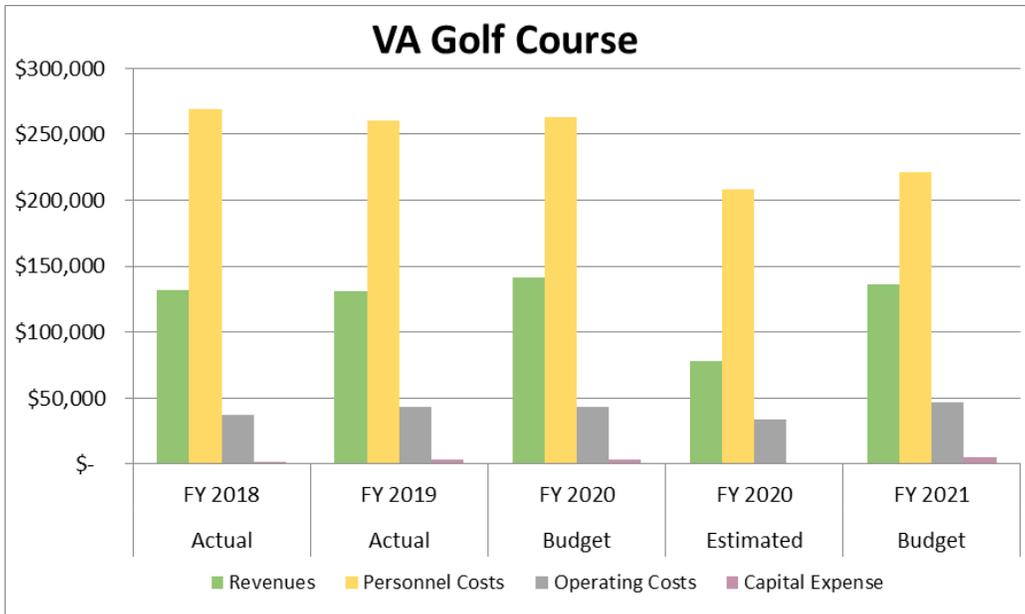


Expenditure Summary

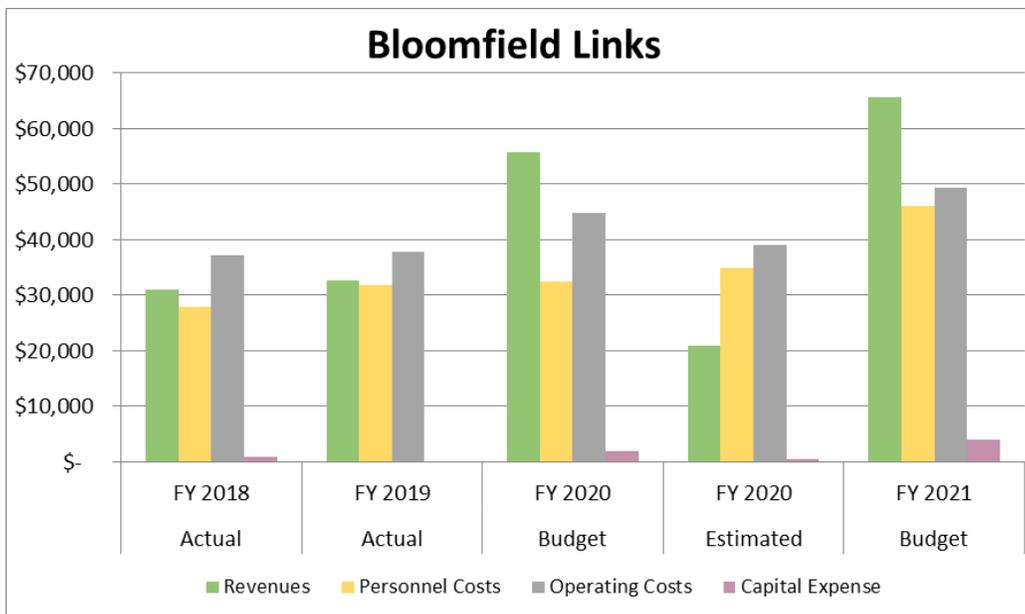
	Old Fort Golf Course				
	Actual	Actual	Budget	Estimated	Budget
	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021
Revenues	\$ 1,563,621	\$ 1,661,344	\$ 1,690,500	\$ 1,020,933	\$ 1,703,300
Personnel Costs	\$ 940,837	\$ 1,027,020	\$ 1,056,930	\$ 1,015,848	\$ 1,046,708
Operating Costs	\$ 621,415	\$ 645,154	\$ 674,063	\$ 655,287	\$ 692,156
Capital Expense	\$ 39,551	\$ 14,909	\$ 8,100	\$ 7,100	\$ 5,000
Total	\$ 1,601,803	\$ 1,687,083	\$ 1,739,093	\$ 1,678,235	\$ 1,743,864



	VA Golf Course				
	Actual	Actual	Budget	Estimated	Budget
	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021
Revenues	\$ 131,548	\$ 131,021	\$ 141,300	\$ 78,470	\$ 136,500
Personnel Costs	\$ 268,746	\$ 260,826	\$ 263,215	\$ 208,683	\$ 221,345
Operating Costs	\$ 37,140	\$ 43,198	\$ 43,750	\$ 33,972	\$ 46,800
Capital Expense	\$ 1,641	\$ 3,111	\$ 3,000	\$ 925	\$ 5,000
Total	\$ 307,526	\$ 307,135	\$ 309,965	\$ 243,580	\$ 273,145



Bloomfield Links					
	Actual	Actual	Budget	Estimated	Budget
	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021
<i>Revenues</i>	\$ 31,091	\$ 32,598	\$ 55,700	\$ 20,971	\$ 65,700
Personnel Costs	\$ 27,935	\$ 31,874	\$ 32,510	\$ 34,932	\$ 45,968
Operating Costs	\$ 37,096	\$ 37,735	\$ 44,750	\$ 39,055	\$ 49,350
Capital Expense	\$ 829	\$ -	\$ 2,000	\$ 500	\$ 4,000
Total	\$ 65,860	\$ 69,609	\$ 79,260	\$ 74,487	\$ 99,318



Implementation of Council Priorities

Responsible Budgeting

- Continued implementation of the FREEquent Player Program
- Be a leader in technology such as live tournament scoring and launch monitor club fitting
- Expand the number of paid rounds of golf
- Expand merchandising and concession revenues
- Implement Grow the Game initiatives at all facilities
- Provide programming that will introduce the game of golf and make the game faster and more enjoyable through new and innovative ways of teaching and presenting the game
- Become premier facility in the state with regards to junior golf initiatives

Improve Economic Development

- Old Fort Golf Course centralized location convenient to the convention center and hotel hubs along Medical Center, Thompson Lane and Old Fort Parkway provides expanded opportunity to attract out of town guests to utilize the services of the Old Fort Golf Course and Bloomfield Links from conferences, tourism and special events
- Offer affordable quality golf with exceptionally maintained turf
- Provide value for golfers via the FREEquent Player Program, which offers discounts based upon purchases and participation
- Provide an exceptional customer service experience to all customers
- Provide opportunity to our current and future customers to participate in the “Grow the game” initiatives in upcoming programs
- Provide opportunities for customers to have unique opportunities through our relationships with the top manufacturers in golf
- Offer and support continual training for all employees with a focus in Service Excellence

Establish a City Brand

- Old Fort Golf Course reputation for excellent courses, professional expertise (PGA certified staff) and customer service supports the City’s focus on quality of life enhancements that are attractive to building a vibrant, diverse and engaging community

Expand Infrastructure

- Exploring the feasibility and capacity to add adaptive equipment, the Old Fort Golf Course is positioning itself to provide added services and support mechanism to broaden its capacity to provide inclusive golfing opportunities by reducing barriers for individuals with physical disabilities

FY 2020 Accomplishments

- Hosted USGA Jr. Amateur Qualifying for both Boys and Girls Divisions in 2019
- Hosted multiple Sneds Tour Junior Golf Tournaments

- Provided the most Junior Golf opportunities within the City of Murfreesboro and surrounding areas
- Introduced over 300 kids in the community to the game of golf
- Completed training and certification in Project HOPE, to provide accessible golfing opportunities to Veterans in our community
- Implemented an all-inclusive Tournament Outing Brochure for outside events and organizations
- Fielded two PGA Jr. League Golf Teams and hosted the playoffs leading up to the State event

FY 2021 Department Goals

- Expand usage of Bloomfield Links with all age groups and demographics of players
- Increase rounds at all facilities with expanded opportunities for all ages and abilities
- Continue to be the best public golf facility in the state of Tennessee
- Provide the best turf conditions of any facility in the state
- Become the best place to purchase equipment in the Middle Tennessee area
- Continue to increase golf opportunities in the greater Murfreesboro Area
- Implementing “Kids Play Free” through a grant with the Tennessee Golf Foundation to fund rounds played at Bloomfield Links
- Introduce a Project HOPE Program in the Fall of 2020 to provide golf instruction to veterans at no cost

Benchmarking Measures

	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimated	FY 2021 Proposed
Paid rounds of golf – Old Fort	38,686	40,328	39,000	35,000	38,500
Paid rounds of golf – VA	15,429	15,529	17,000	13,000	15,000
Paid rounds of golf – Bloomfield*	1,756	1,795	2,500	2,600	3,000
Concession revenue – Old Fort	\$160,302	\$162,766	\$165,000	\$125,000	\$160,000
Concession revenue – VA	\$5,865	\$5,544	\$6,000	\$3,500	\$6,000
Merchandise revenue – Old Fort	\$192,597	\$214,997	\$225,000	\$190,000	\$215,000
Merchandise revenue – VA	\$2,420	\$2,299	\$2,500	\$1,500	\$2,500

*Does not count rounds played during any junior golf program or event as those are not charged as paid rounds but rather are charged as program fees.

Position Summary

Golf Course				
	Actual	Actual	Estimated	Proposed
	FY 2018	FY 2019	FY 2020	FY 2021
Job Description				
Golf Director	1	1	1	1
Shop Manager	4	3	3	3
Recreation Facility Coordinator		1	1	1
Assistant Program Coordinator		1	1	1
Golf Facility Supervisor (VA)	1	0	0	0
Food Service Manager	1	0	0	0
Administrative Aide I	1	1	1	1
Turf Care Manager	1	1	1	1
Turf Care Supervisor	1	1	1	1
Groundskeeper Specialist	1	1	1	1
Lead Groundskeeper (VA)	1	1	1	1
Equipment Mechanic	1	1	1	1
Irrigation Technician	1	1	1	1
Landscaper/Greenskeeper	2	2	2	2
Full-Time Positions	16	15	15	15
P/T Golf Shop Personnel	30	30	25	25
P/T Maintenance Personnel	14	14	15	15
Part-Time Positions	44	44	40	40
Total Golf	60	55	55	55

Fixed Asset Summary

Old Fort Golf Course		
Account	Amount	Description
Machinery and Equipment	\$5,000.00	Normal replacement of golf course equipment

VA Golf Course		
Account	Amount	Description
Machinery and Equipment	\$5,000.00	Normal replacement of golf course equipment

Bloomfield Links Golf Course		
Account	Amount	Description
Machinery and Equipment	\$3,000.00	Normal replacement of equipment of machinery the Bloomfield Links Golf Course
Machinery and Equipment	\$1,000.00	Additional signage for Bloomfield Links

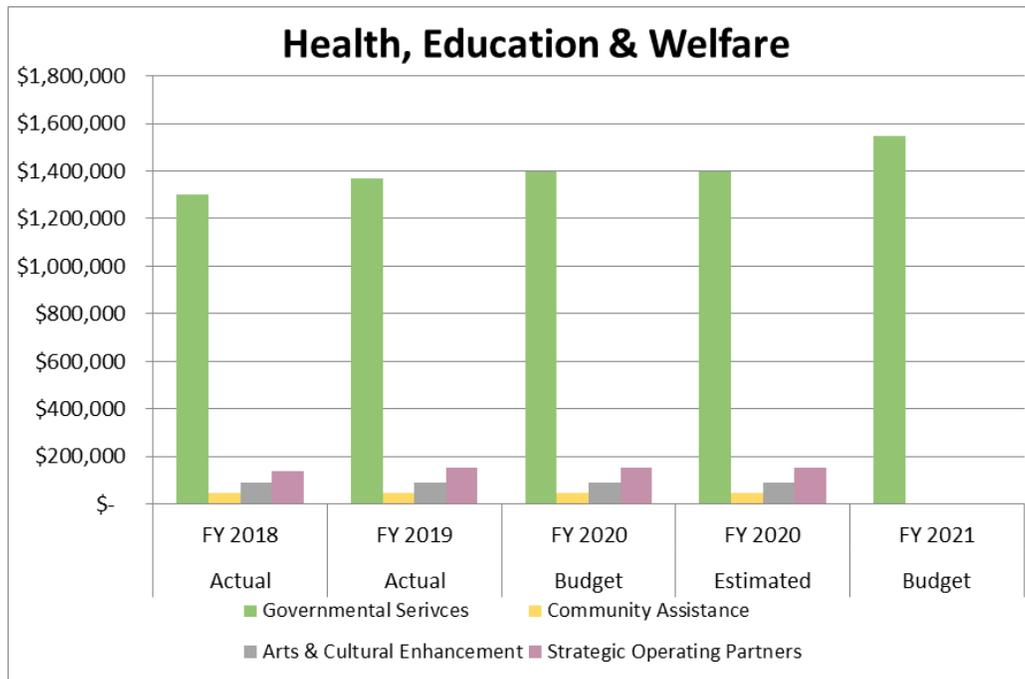
Strategic Partnerships

The Strategic Partnership budget includes funding for agencies that provide services for economic development, tourism, health, education, welfare, safety, arts/culture, and enhanced public services. Funding is considered for other government agencies, non-profit charitable organizations and non-profit civic organizations.

Strategic Operating Partners that are aligned for review of application and funding recommendations with Economic Development, Parks and Recreation, Police, and Transportation are reflected in the expenditure summary of the respective City Department. Strategic Operating Partners that are aligned with Schools and Community Development are listed in this section because their Department budgets have State & Federal review and requirements. This alignment reflects increased departmental and agency synergy for focused community impact consistent with Council's stated goals.

Expenditure Summary

	Health, Education & Welfare				
	Actual	Actual	Budget	Estimated	Budget
	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021
Governmental Services	\$ 1,303,321	\$ 1,370,541	\$ 1,398,452	\$ 1,398,452	\$ 1,545,452
Community Assistance	\$ 48,500	\$ 48,500	\$ 48,500	\$ 48,500	\$ -
Arts & Cultural Enhancement	\$ 92,500	\$ 92,500	\$ 92,500	\$ 92,500	\$ -
Strategic Operating Partners	\$ 139,620	\$ 154,166	\$ 151,000	\$ 151,000	\$ -
Total	\$ 1,583,941	\$ 1,665,707	\$ 1,690,452	\$ 1,690,452	\$ 1,545,452



Implementation of Council Priorities

Maintain Public Safety

- Agencies that provide vital and relevant services to respond effectively to citizen needs and have a direct relationship with Murfreesboro Police Department are aligned as Strategic Operating Partners and are now funded through the MPD budget. For example, the Domestic Violence Program, Inc. has a Memorandum of Understanding (MOU) with MPD for sexual assault services response
- Provides for continued re-investment and focus on the City's visioning and planning for long-term livability and quality of life impact

Responsible Budgeting

- The Strategic Partnership application and review requires an assessment and reporting process to ensure measurable goals and objectives are met. In addition to direct funding, consideration of in-kind services, leases, and improved communication with partners are valued
- Identifies and supports value added services that directly impact and enhance the City's mission and vision in a way that stewards the City's limited financial resources

Improve Economic Development

- Support agencies and initiatives that contribute to economic vitality and prosperity of Murfreesboro

Establish a City Brand

- Strategic partners can be integral in supporting the customer service vision

Expand Infrastructure

- Leverages City resources to expand impact and allows the City to focus on what it does best, while supporting the work of community agencies to enhance a positive citizen experience

FY 2020 Accomplishments

- Began a 3-year transitional implementation from funding "Outside Agencies" to developing "Strategic Partnerships"
- Identified previous funding priorities based on funding decisions, and categorized organizations accordingly
- Funded organizations at levels consistent to FY19, with notification of potential upcoming changes to process and funds
- Completed site visits and consultation with each organization to better define existing partnership with or relationship to the City – leases, agreements, MOUs, in-kind services, etc.

FY 2021 Goals

- Align Strategic Operating Partners with City Departments for review of application and subsequent funding recommendations to be managed through the Department's budget
- Align Governmental Services Partners to the Community Services Division, with oversight in cooperation with Rutherford County Government
- Align Strategic Funding Partners to a grant application through the Community Services Division in which goals and objectives are aligned to funding designation, and an assessment and reporting process

ensures measurable goals and objectives are met. FY21 Grant to prioritize funding for organizational capacity and for sustainability of Arts and Cultural Enhancement, and to identify functions better served with in-kind services through Cooperative Use Agreements

- Track and Report in-kind services with all agencies; clarify required insurance and documentation
- In agencies that have use of property and facilities, align lease agreements to property maintenance and inspection reporting

Position Summary

None

Fixed Asset Summary

None

DEVELOPMENT SERVICES DIVISION

Building and Codes Department	
	Proposed FY 2021
Full-Time Positions	26
Total Building and Codes Department	26

Planning Department	
	Proposed FY 2021
Planning Commission	7
Board of Zoning Appeals	5
	12
Full-Time Positions	14
Total Planning Department	14

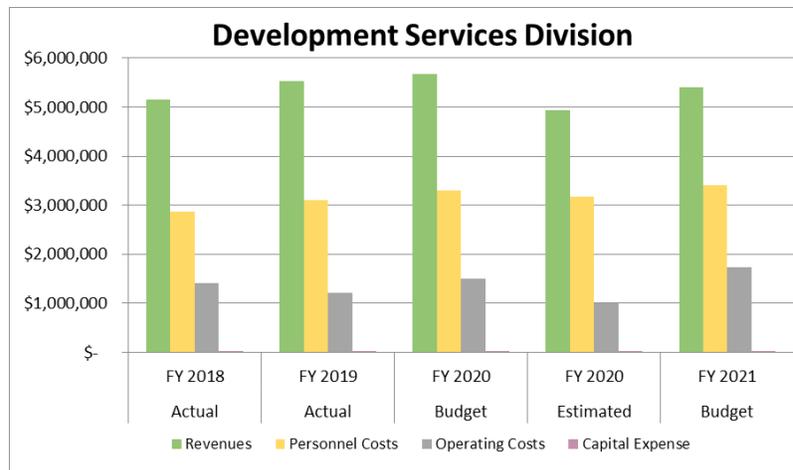
Community Development	
	Proposed FY 2021
Full-Time Positions	1
Part-Time Positions	1
Total Community Development	2

Total Development Services Division	42
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The Development Services Division includes the Building & Codes, Planning, and Community Development. The Development Services Division budget increased by \$338,311 (-7%) under the FY20 budget. The increase relates to the carryover of operating expenses for Community Development, which is all grant funded and will have corresponding revenues.

The Development Services Division is primarily a fee-based and grant-funded division that serves external customers and community development interests. The primary goals of this division include providing consistent quality service to the public involving the development community, community development services recipients, and individual citizens alike and overseeing the physical development the City through effective planning, zoning, design, and construction.

	Development Services Division				
	Actual FY 2018	Actual FY 2019	Budget FY 2020	Estimated FY 2020	Budget FY 2021
Revenues	\$ 5,155,012	\$ 5,522,687	\$ 5,675,778	\$ 4,933,065	\$ 5,403,653
Personnel Costs	\$ 2,862,381	\$ 3,108,549	\$ 3,292,518	\$ 3,176,032	\$ 3,405,558
Operating Costs	\$ 1,406,571	\$ 1,206,597	\$ 1,506,281	\$ 990,698	\$ 1,734,253
Capital Expense	\$ 11,607	\$ 6,478	\$ 11,700	\$ 2,530	\$ 9,000
Total	\$ 4,280,559	\$ 4,321,624	\$ 4,810,500	\$ 4,169,260	\$ 5,148,811



Building and Codes Department

The Building and Codes Department ensures the health and safety of Murfreesboro residents through the consistent application of adopted building codes, inspections of new and renovated structures and property maintenance standards. The department oversees all residential and commercial construction beginning with the review of plans, through onsite inspections to the issuance of a certificate of occupancy for the safe use and habitation of the structure. The department is also charged with the enforcement of the City's sign ordinance, Mobile Food Service Vehicle Permits and assists the Community Development program with inspection on the repair and replacement of affordable homes.

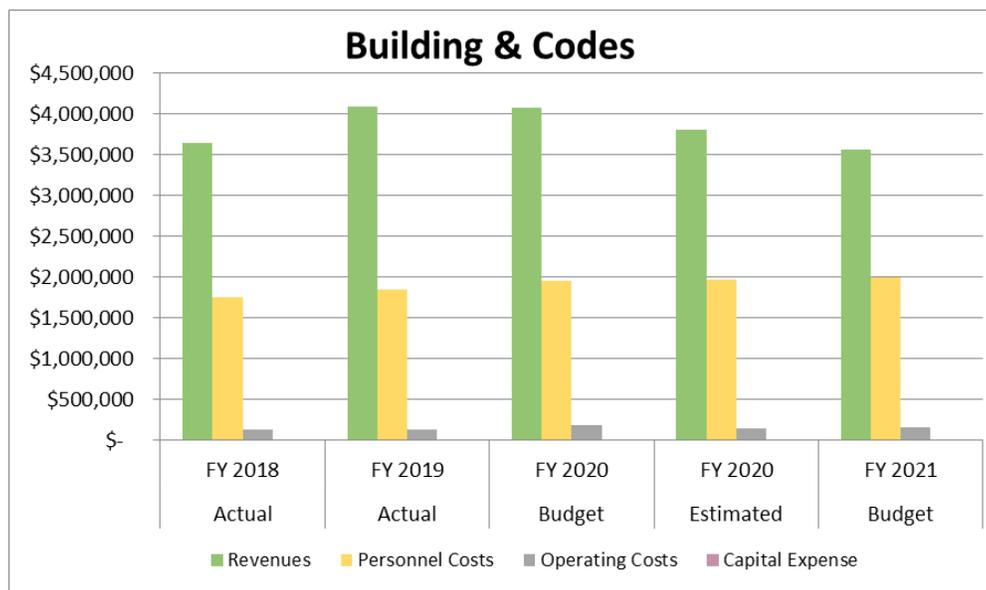
The Department budgeted gross revenues of \$3,555,900 for FY21. The projected revenue for this fiscal year is estimated to be \$3,799,000 the previous fiscal year was \$4,088,898.

We will issue approximately 11,000 permits this fiscal year which includes permits for 2,100 new dwelling units (SFD, Townhomes and Apartment) and 280 commercial permits (new and renovation). The total valuation of all building permits is expected to be \$720,090,861 the total for the previous year was \$832,061,176.

We project that we will start 2,816 new property maintenance cases and 175 substandard cases this fiscal year which will result in approximately 6,900 inspections. We have demolished four substandard houses this year after giving the property owners a reasonable amount of time to repair/demolish.

Expenditure Summary

	Building & Codes				
	Actual	Actual	Budget	Estimated	Budget
	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021
<i>Revenues</i>	\$ 3,638,665	\$ 4,088,899	\$ 4,070,500	\$ 3,799,129	\$ 3,555,900
Personnel Costs	\$ 1,755,315	\$ 1,840,892	\$ 1,950,733	\$ 1,966,789	\$ 1,992,935
Operating Costs	\$ 123,047	\$ 133,400	\$ 183,500	\$ 136,664	\$ 151,800
Capital Expense	\$ 7,277	\$ 1,619	\$ 4,500	\$ 2,000	\$ 5,000
Total	\$ 1,885,639	\$ 1,975,911	\$ 2,138,733	\$ 2,105,453	\$ 2,149,735



Implementation of Council Priorities

Maintain Public Safety

- Proper enforcement of building codes to ensure safe structures for homes, commercial business and industry
- Proper enforcement of neighborhood maintenance codes to provide high standards for homeowners and residents

Responsible Budgeting

- Support the development and construction industries with consistent, predictable information in the regulation of new construction and renovations

Improve Economic Development

- Complete plans review in a prompt and efficient manner and provide comments in a timely manner
- Conduct inspections in a fair, equitable, and just manner
- E-mail quarterly frequently asked code question and answer information to contractors
- Accepting credit card payments online for sub-permits and signs

FY 2020 Accomplishments

- Created and filled the Permit Tech Supervisor
- Rearranged the staff to help better promote cross-training and permitting practices
- Completed 1st workflows for the Cityworks software. Property Maintenance will be the first task to use it. We are currently testing this module
- Changed Planned Signage Overlay to include Institutional Group Assemblies
- Revised sign ordinance to allow more signage in Institutional Group Assemblies regardless of zoning
- Working with Legal Department on ordinance to regulate outdoor tire storage to protect public safety, health & welfare
- Worked with Public Works & property owners to demolish 4 unsafe homes using city forces

FY 2021 Department Goals

- Fully implement property maintenance and sub-standard inspections into Cityworks along with other permitting processes
- Budgeted city vehicles into CIP to better promote our presence in neighborhoods and throughout the community

Benchmarking Measures

	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimated	FY 2021 Proposed
Residential Permits (new one and two family)	1,084	866	800	875	780
Multi-family Units Permitted Including Motels	1,487	1,002	600	750	700
Commercial Permits (new)	32	54	40	28	25
All Other Expansions Commercial	243	261	220	220	180
All Other Expansions Residential	936	1,065	925	800	875

Position Summary

Building and Codes Department				
	Actual	Actual	Estimated	Proposed
	FY 2018	FY 2019	FY 2020	FY 2021
Job Description				
Director - Building	1	1	1	1
Assistant Director - Building	1	1	1	1
Building/Codes Inspector I	9	9	8	8
Building/Codes Inspector II			1	1
Plan Examiner	2	2	2	2
Administrative Aide I	2	2	1	1
Electrical Inspector	4	4	4	4
Sign Administrator	1	1	1	1
Permits Supervisor			1	1
Permits Technician	6	6	6	6
Total Building and Codes Department	26	26	26	26

Fixed Asset Summary

Account	Amount	Description
Computer Equipment	\$5,000.00	Mobile electronic (iPad) for implementation of new City-Works software for code enforcement

Planning Department

In 2019, the Planning Department saw a slight decrease in single-family residential construction permits while multi-family residential construction permits declined as well. The number of single-family residential permits decreased from 1,499 in 2018 to 1,325 in 2019. During that same period, the number of multi-family residential units permitted decreased from 1,251 to 825. In 2019, 43 preliminary plats with 1,925 lots were approved; 96 final plats with 780 lots were approved. By the end of 2019, a total of 851 residential lots were approved and available for construction, up from 622 at the of 2018. Approximately 173 acres were annexed into the City in 2019. Additionally, Planning Department staff and the Planning Commission reviewed 47 rezoning applications.

With the creation of the Development Services Division in mid-2018, certain personnel and tasks previously appointed to other departments were transitioned to the Planning Department. Specifically, two Project Engineers and a Landscape Inspector were transferred to the Planning Department, increasing the number of personnel in the Department from 11 to 14, a 27 percent increase. In 2019, these employees and the processes associated with their positions were fully transitioned into the Planning Department.

A key goal for 2020-2021 is to implement electronic plans submittal and review software. This software, which was purchased last year, will allow all departments to access plats and plans and better communicate with each other as well as external stakeholders. Coupled with the transition to a Development Services structure, the software will improve the efficiency of the plan review process. The FY20 budget included fee increases for various submittal types; these increases better reflect the costs the City incurs in the plan review process. The Department will continually look for opportunities to adjust fees relative to the costs the City incurs in processing the various types of applications the Department receives.

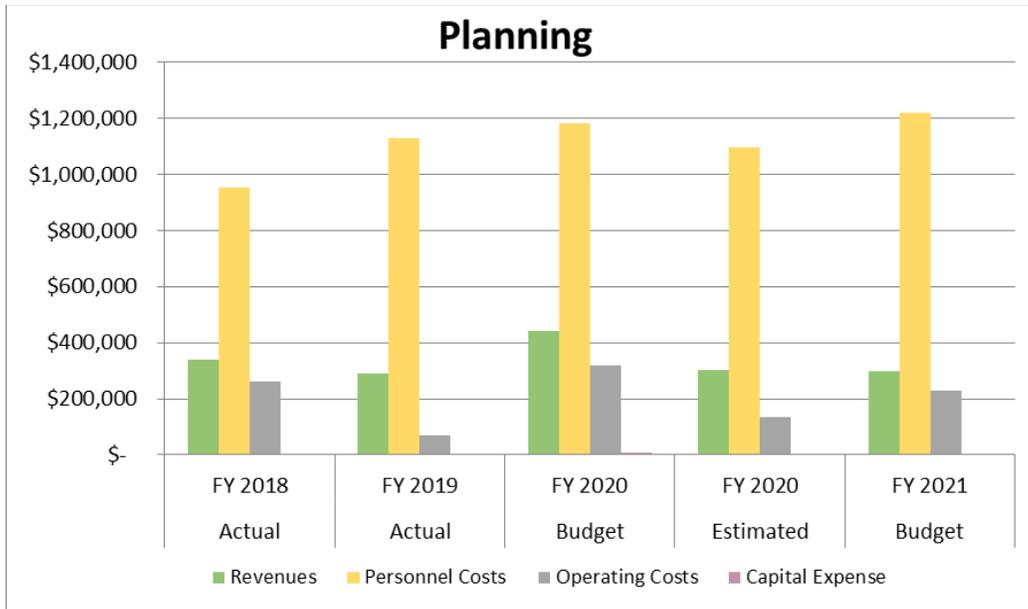


The Planning Department is charged with coordinating the physical development of the community and managing long-term growth to create a well-designed, high quality community. This is accomplished through effective planning, zoning, plan review, and ordinance enforcement activities to preserve and enhance the quality of life for all residents and guests of Murfreesboro.

The Planning Division also serves as staff and prepares recommendations for the Planning Commission, the Board of Zoning Appeals, the Historic Zoning Commission, and the City Council.

Expenditure Summary

	Planning				
	Actual	Actual	Budget	Estimated	Budget
	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021
<i>Revenues</i>	\$ 339,261	\$ 290,861	\$ 440,000	\$ 302,040	\$ 300,000
Personnel Costs	\$ 951,173	\$ 1,129,007	\$ 1,181,889	\$ 1,095,239	\$ 1,219,323
Operating Costs	\$ 262,329	\$ 68,920	\$ 317,400	\$ 136,142	\$ 228,000
Capital Expense	\$ 4,331	\$ 4,859	\$ 7,200	\$ 530	\$ 4,000
Total	\$ 1,217,832	\$ 1,202,785	\$ 1,506,489	\$ 1,231,911	\$ 1,451,323



Implementation of Council Priorities

Maintain Public Safety

- Maintain and implement subdivision regulations to create well-designed, safe public infrastructure
- Coordinate development plans review with emergency service providers to ensure a high level of emergency service delivery
- Properly name streets and number properties for effective service delivery and emergency response
- Administer the Flood Insurance Program
- Work with MPD to promote CPTED design at multi-family developments

Responsible Budgeting

- Keep subdivision and other development regulations current and at high standards to minimize future City expenses
- Analyze development impacts for possible influence on projects in the CIP
- Maintain the City's participation and good standing in the National Flood Insurance Program (NFIP) to make low-cost flood insurance available throughout the community
- Discourage development that will place an undue financial burden on the provision of City services

Improve Economic Development

- Focus on long-range planning to provide adequate, properly zoned land for economic development opportunities
- Develop master plans for transportation and utilities to facilitate future economic development opportunities
- Enforce zoning regulations to maintain the community as an attractive place to live and invest

Establish a City Brand

- Strengthen outreach and customer service efforts to demonstrate the importance of these aspects of the City brand
- Conduct neighborhood meetings for major zoning and annexation applications
- Conduct public hearings and provide notification to the public
- Provide direct assistance to visitors to the department
- Provide access to City's GIS at front counter of Planning Department to assist the public in accessing information and to expedite permit approvals
- Welcome new City residents in annexed areas using a variety of means including social media
- Utilize social media for public notification and for public participation in Planning-related projects
- Attend and present at meetings of civic and educational organizations
- Provide information regarding Flood Insurance Program to interested citizens and property owners
- Discuss development plans and zoning applications with interested citizens, property owners, builders, and developers

Expand Infrastructure

- Manage long-term growth to create a well-designed, high quality community
- Coordinate implementation of the Gateway Streetscape Master Plan
- Provide prompt review of applications for permits and development plans
- Ensure prompt review of construction plans, including excellent communication with developers and builders
- Maintain, update, and implement the land use plans for the Murfreesboro 2035 Comprehensive Plan and related small-area plans

FY 2020 Accomplishments

- Held 8 neighborhood meetings to better inform the public of development projects
- Actively solicited input from stakeholders within the development community
- Annexed 173 acres and processed 47 applications for rezoning
- Completed expansion of the City Core Overlay District
- Provided input and staff support for the Gateway Design Review Committee
- Began work on an update of the Murfreesboro 2035 Comprehensive Plan
- Continued implementation of City-wide Design Guidelines
- Prepared minutes for all public meetings
- Completed all required training
- Continued to implement area planning system, assigning a Planning manager to each project

- Continued to modernize Planning Department’s website
- Began to implement land use management software

FY 2021 Department Goals

- Continue to implement the recommendations of the North Highland Avenue and Historic Bottoms Planning Studies
- Identify other areas prime for redevelopment and study them for future implementation
- Complete the update of the Murfreesboro 2035 future land use map, including Planning Commission adoption
- Continue reviewing the development process and identify areas which can be improved
- Work with the development community to open dialogue between design professionals and staff
- Manage the Board of Zoning Appeals, Planning Commission, and Historic Zoning Commission
- Hold more neighborhood meetings and provide information to the public regarding annexation and rezoning of property
- Continue to coordinate the City’s Flood Insurance Program
- Continue to implement land use management software
- Assist MWRD in implementation of Sanitary Sewer Allocation Ordinance via land use policy

Benchmarking Measures

	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimated	FY 2021 Proposed
Number of plats reviewed and approved	187	160	180	139	140
Number of agendas published	48	39	50	43	45
Number of Public Hearings	127	117	130	77	80
Number of Zoning Violation Cases	46	39	50	17	30
Number of Annexation Studies	22	13	20	15	12
Number of Zoning Applications	54	42	55	47	48
Number of Gateway Design Review Items	30	25	30	11	15
Number of Ordinance Amendments	10	9	8	9	10
Number of Mandatory Referrals and R.O.W.	25	29	30	27	30
Number of Home Occupations	400	375	400	335	350
Number of Site Plans reviewed	158	176	160	147	150

Position Summary

Planning Department				
	Actual	Actual	Estimated	Proposed
	FY 2018	FY 2019	FY 2020	FY 2021
Job Description				
Planning Commission	7	7	7	7
Board of Zoning Appeals	5	5	5	5
	12	12	12	12
Planning Director	1	1	1	1
Assistant Planning Director	1	1	1	1
Principal Planner	4	3	3	3
Planner	3	3	3	3
Project Engineer*		2	2	2
Landscape Site Plan Inspector	1	1	1	1
Administrative Aide II	1	1	1	1
Administrative Support Specialist II	1	1	1	1
Administrative Support Specialist I	1	1	1	1
Total Planning Department	13	14	14	14
*Transferred from Engineering				

Fixed Asset Summary

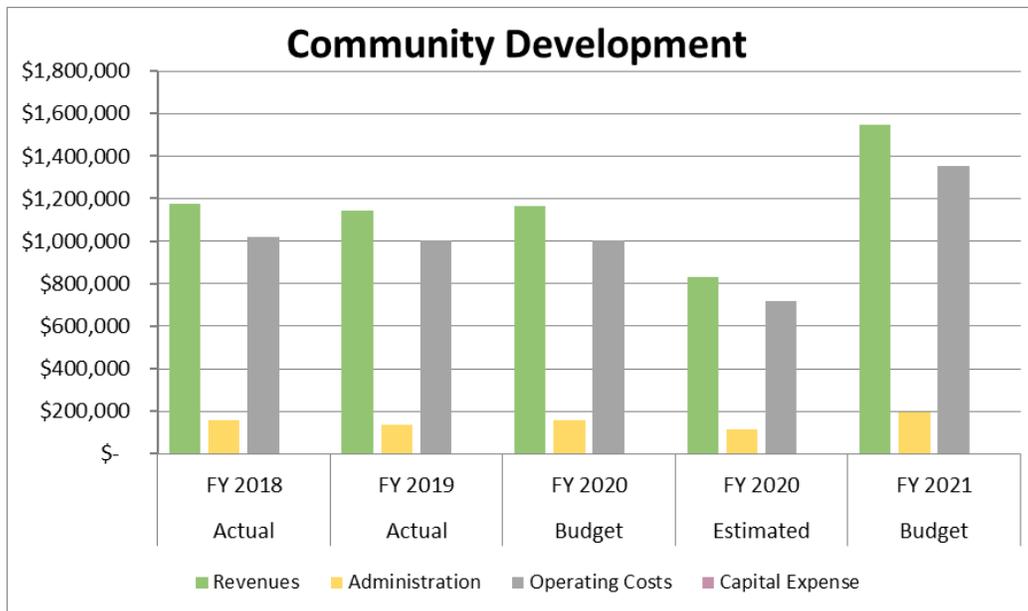
Account	Amount	Description
Office Machinery and Equipment	\$2,000.00	Normal replacement
Furniture & Fixtures	\$2,000.00	Normal replacement

Community Development

The Community Development Division administers the Community Development Block Grant (CDBG) program of Federal funds directed in four primary areas: public infrastructure, affordable housing, social services, and economic development. Funding is appropriated by Congress through the U.S. Department of Housing and Urban Development (HUD) annually and is calculated on a formula that weighs population, poverty rates, and housing data. As a condition of participating in the CDBG program, Murfreesboro commits to adopting a five-year Consolidated Plan that strategically addresses the primary program areas. The City must also certify annually that it affirmatively furthers fair housing and has a current Analysis of Impediments to Fair Housing Choice. Projects are focused on low- and moderate-income residents. The Department serves as the City's liaison to the Housing, Health, and Human Services Alliance of Rutherford County (H₃ARC), and administers an Emergency Solutions Grant (ESG) from the Tennessee Housing Development Agency (THDA).

Expenditure Summary

	Community Development				
	Actual	Actual	Budget	Estimated	Budget
	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021
<i>Revenues</i>	\$ 1,177,086	\$ 1,142,926	\$ 1,165,278	\$ 831,895	\$ 1,547,753
Administration	\$ 155,893	\$ 138,651	\$ 159,897	\$ 114,003	\$ 193,300
Operating Costs	\$ 1,021,196	\$ 1,004,278	\$ 1,005,381	\$ 717,892	\$ 1,354,453
Capital Expense	\$ -	\$ -	\$ -	\$ -	\$ -
Total Community	\$ 1,177,089	\$ 1,142,929	\$ 1,165,278	\$ 831,895	\$ 1,547,753



Implementation of Council Priorities

Maintain Public Safety

- Use CDBG funds to support and improve living environments, suitable housing and improve the quality of life for low and moderate-income Murfreesboro residents
- Support activities and social services that reduce crime and protects potential victims of crime
- Continue implementation of the five-year Consolidated Plan and the annual Action Plan
- Utilizing the information from the analysis to fair housing impediments, design and implement programs to improve the range of housing available to all Murfreesboro residents

Responsible Budgeting

- By improving low- and moderate-income neighborhoods and through the provision of social support services, aid in maintaining the economic health of all Murfreesboro neighborhoods
- Provide support to The Journey Home, The Salvation Army, Domestic Violence Program, Doors of Hope, and other agencies that assist the homeless population
- Use CDBG funds to implement the Community Development Department's anti-poverty initiatives
- Utilize federal and state funds to provide services that supplement general fund supported services

Improve Economic Development

- Support economic development initiatives that serve low- and moderate-income neighborhoods and individuals
- Monitor all CDBG projects and sub-recipients of grant funds for performance goals, timely use of funds and program compliance
- Participate in the customer service training for City personnel

Establish a City Brand

- Support City branding initiatives by integrating into CDBG and ESG programs, literature, media, and activities

Expand Infrastructure

- Identify and fund improvements to public facilities and infrastructure in low- and moderate-income neighborhoods through CDBG activities

FY 2020 Accomplishments

- Prepared and submitted to HUD the Fourth-Year Action Plan and Third-Year CAPER
- Assisted 8 first-time home buyers with Affordable Housing loans
- Assisted 2 homeowners through the Housing Rehabilitation Program
- Assisted Rutherford County Area Habitat for Humanity with the purchase of property for single family home re-sale to low-income households
- Funded repairs at Wee Care Day Care, a public facility, which allowed continuation of day care services to low- and moderate-income families

- Administered 12 Public Service Grants to agencies that provided services to more than 1590 residents
- Administered Emergency Solutions Grant – Four sub-recipients provided services to the homeless and persons in danger of becoming homeless
- Represented the Mayor on the Housing, Health and Human Services Alliance of Rutherford County (H₃ARC) Executive Committee

FY 2021 Department Goals

- Provide down payment assistance to income-eligible first-time home buyers
- Rehabilitate owner-occupied single-family homes
- Provide emergency repairs for owner-occupied single-family homes
- Acquire housing units to be used by nonprofits as affordable rental housing
- Assist Rutherford County Area Habitat for Humanity with affordable housing activities
- Fund Economic Development activities in a low- and moderate-income neighborhood
- Fund public facility/infrastructure improvements in a low- and moderate-income neighborhood
- Assist low-income residents by providing Public Service Grants to eligible agencies and organizations
- Administer Emergency Solutions Grant

Benchmarking Measures

	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimated	FY 2021 Proposed
Compliance with HUD Rules, Regulations, and Policy	100%	100%	100%	100%	100%
Utilization of CDBG funding in each fiscal year					50%
Utilization of ESG funding allocation in each fiscal year	100%	100%	100%	100%	100%
Perform CDBG Subrecipient Monitoring	100%	100%	100%	100%	100%
Perform ESG Subrecipient Monitoring	100%	100%	100%	100%	100%
Initiate CDBG Activities within 45 days of funding available for reimbursement in IDIS					15% of allocated funding
CDBG Subrecipient Activities Initiated within 120 days of Notice of Award					100%
CDBG Subrecipients Submit Initial Reimbursement Request within 180 days of Notice of Award					100%

As a condition for receiving Community Development Block Grant funding, the City is required by the U.S. Department of Housing and Urban Development (HUD) to prepare and submit a comprehensive *Five-Year Consolidated Plan*, and then submit annual action plans and annual reports (the CAPER) in support of the Five-

Year Plan. The most recent Consolidated Plan was prepared in 2015 and is available for review on the City website, as are the most recent *Action Plan*, *CAPEP* and *Analysis of Impediments to Fair Housing Choice*.

Benchmarking measure have been redesigned for FY21, not all prior year information was readily available.

Position Summary

Community Development				
	Actual	Actual	Estimated	Pro-posed
	FY 2018	FY 2019	FY 2020	FY 2021
Job Description				
Director - Community Development	1	0	0	0
Asst. Director - Community Development		1	1	1
Grant Coordinator	1	0	0	0
Full-Time Positions	2	1	1	1
Administrative Support Specialist I	1	1	1	1
Part-Time Positions	1	1	1	1
Total Community Development	3	2	2	2

Fixed Asset Summary

None

PUBLIC WORKS DIVISION

Fleet Services Department	
	Proposed FY 2021
Full-Time Positions	16
Total Fleet Services	16

Street Department	
	Proposed FY 2021
Full-Time Positions	51
Part-Time Positions	8
Total Street Department	59

Civic Plaza	
	Proposed FY 2021
Full-Time Positions	1
Total Civic Plaza Division	1

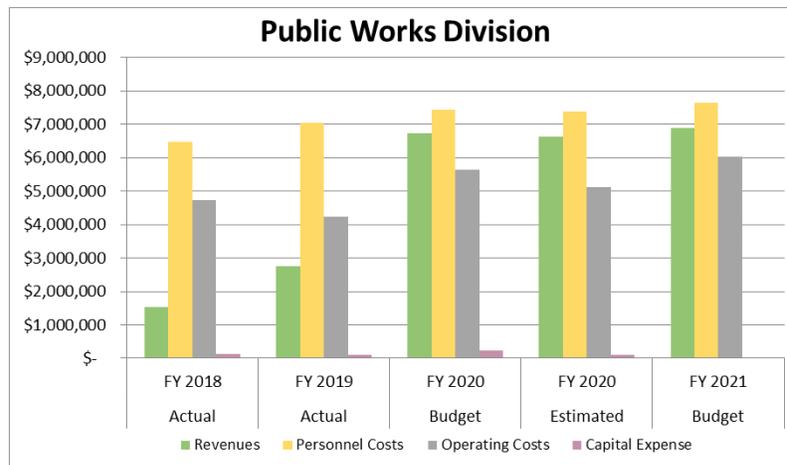
Solid Waste Department	
	Proposed FY 2021
Full-Time Positions	43
Total Solid Waste Department	43

Total Public Works Division	119
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The Public Works Division includes the Fleet Services, Street, Civic Plaza, Parking Garage, and Solid Waste. The Public Works Division budget increased by \$370,360 (2.8%) over the FY 2020 budget. This increase is mainly attributed to increased operating expenses for Solid Waste.

This division's focus is on maintaining the City's fleet of vehicles, roads, Civic Plaza, Parking Garage, and providing waste management services.

	Public Works Division				
	Actual FY 2018	Actual FY 2019	Budget FY 2020	Estimated FY 2020	Budget FY 2021
Revenues	\$ 1,536,322	\$ 2,762,839	\$ 6,745,792	\$ 6,625,197	\$ 6,898,692
Personnel Costs	\$ 6,478,340	\$ 7,040,508	\$ 7,447,844	\$ 7,380,307	\$ 7,637,587
Operating Costs	\$ 4,734,530	\$ 4,230,055	\$ 5,638,097	\$ 5,109,587	\$ 6,024,375
Capital Expense	\$ 129,037	\$ 89,541	\$ 237,861	\$ 111,126	\$ 32,200
Total	\$ 11,341,906	\$ 11,360,104	\$ 13,323,802	\$ 12,601,020	\$ 13,694,162

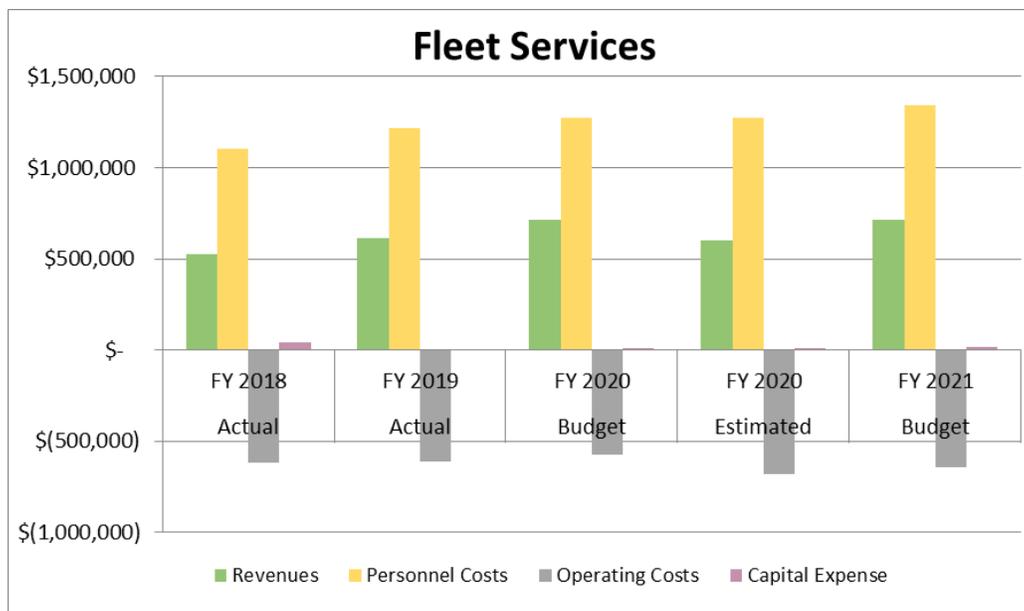


Fleet Services Department

The Fleet Services Department ensures that all City fleet vehicles are selected, utilized, and maintained in a manner that provides the most economical support to City services. Fleet services effectively and efficiently manages over 900 pieces of rolling stock by maintaining suitable parts inventories, performing inspections, scheduling and conducting preventive maintenance, keeping equipment histories, assisting in drafting specifications for new equipment, in addition to the repair and maintenance of assigned vehicles and equipment.

Expenditure Summary

	Fleet Services				
	Actual	Actual	Budget	Estimated	Budget
	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021
<i>Revenues</i>	\$ 524,246	\$ 613,904	\$ 715,600	\$ 603,156	\$ 716,500
Personnel Costs	\$ 1,101,105	\$ 1,216,173	\$ 1,276,292	\$ 1,271,798	\$ 1,342,418
Operating Costs	\$ (616,968)	\$ (609,349)	\$ (570,692)	\$ (678,642)	\$ (640,618)
Capital Expense	\$ 40,108	\$ 7,080	\$ 10,000	\$ 10,000	\$ 14,700
Total	\$ 524,246	\$ 613,904	\$ 715,600	\$ 603,156	\$ 716,500



Implementation of Council Priorities

Maintain Public Safety

- Maintains the equipment necessary to provide services to the City's neighborhoods
- Purchase and maintain inventory of gas and diesel used by the City

Responsible Budgeting

- Maintain the most cost-effective preventive maintenance and repair service for vehicles and equipment of other departments

FY 2020 Accomplishments

- Facilitate and host the Fire and Rescue Dept. aerial and pump recertification's for their 8 aerials and 15 pumper trucks. All trucks passed inspection and were recertified

FY 2021 Department Goals

- Exceed 95% fleet availability
- Meet all inspection and preventive maintenance schedules
- Turn around 95% of all repairs within 3 days
- Maintain an industry productivity benchmark 70 percent technician productivity

Benchmarking Measures

	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimated	FY 2021 Proposed
Ratio of vehicles to mechanics	75	72	70	77	81
Work orders completed*	4,068	4,300	4,500	4,700	4,800
Number of repeat repairs*	51	62	70	58	70
% of fleet availability	97%	97%	95%	96%	95%
% of timely completed preventive maintenance	89%	89%	90%	86%	80%
Technician productivity percentage	70%	74%	70%	74%	75%
Amount of rolling stock available	828	873	875	922	925

Position Summary

Fleet Services Department				
	Actual FY 2018	Actual FY 2019	Estimated FY 2020	Proposed FY 2021
Job Description				
Director - Fleet Services	1	1	1	1
Administrative Support Specialist II	1	1	1	1
Preventative Maintenance Mechanic	1	1	1	1
Lead Mechanic	2	2	2	2
Heavy Equipment Mechanic	10	11	11	11
Inventory Control Coordinator				1
Total Fleet Services	15	16	16	17

Fixed Asset Summary

Account	Amount	Description
Machinery and Equipment	\$10,000.00	Normal replacement of machinery and equipment
Computer Software Expense	\$3,800.00	Faster software license
Computer Equipment	\$900.00	One desktop computer for inventory coordinator

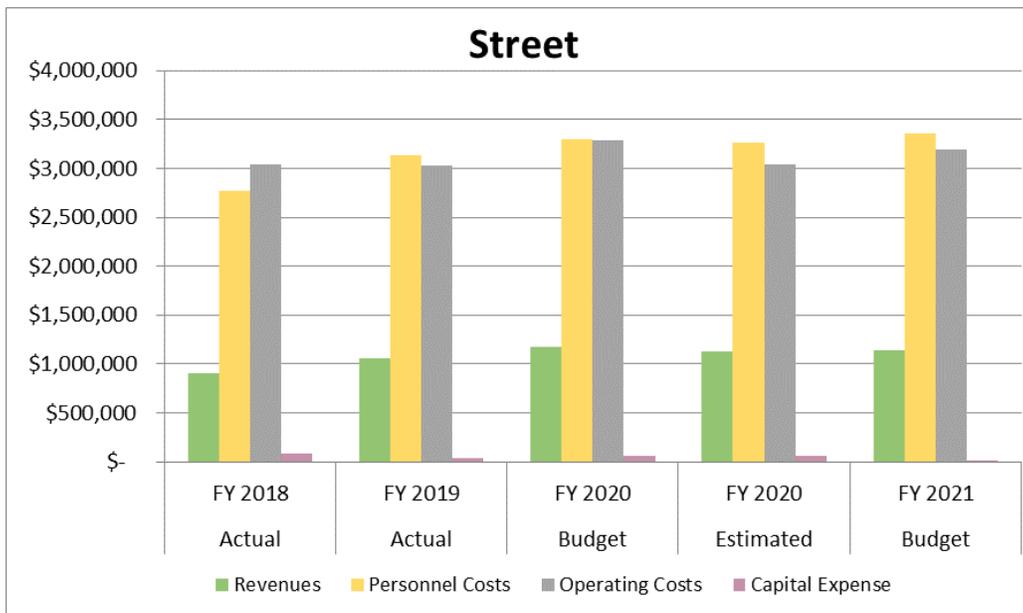
Street Department

The primary functions of the Street Department include the maintenance of streets, facilities, sidewalks, curbs, gutters, and storm drainage systems with a focus on customer service. The Street Department is responsible for winter storm and catastrophic event response, mowing of right of ways and easements, repairs to street pavement, litter removal, street sweeping, and the maintenance of storm drainage systems. This department is also responsible for the planting, care, maintenance, and overall stewardship of the City's green infrastructure and urban forests. During the fall months, the Street Department is responsible for the collection and disposal of leaves.



Expenditure Summary

	Street				
	Actual	Actual	Budget	Estimated	Budget
	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021
<i>Revenues</i>	\$ 906,778	\$ 1,055,895	\$ 1,177,192	\$ 1,124,825	\$ 1,145,692
Personnel Costs	\$ 2,766,233	\$ 3,132,190	\$ 3,291,726	\$ 3,261,525	\$ 3,357,429
Operating Costs	\$ 3,037,500	\$ 3,029,565	\$ 3,290,376	\$ 3,042,858	\$ 3,187,195
Capital Expense	\$ 84,143	\$ 41,698	\$ 65,200	\$ 65,800	\$ 12,000
Total	\$ 5,887,877	\$ 6,203,452	\$ 6,647,302	\$ 6,370,184	\$ 6,556,624



Implementation of Council Priorities

Maintain Public Safety

- Encourage pride in the appearance of Murfreesboro
- Maintain the functionality of all City infrastructure and right of ways in order to meet the expectations of our residents
- Promote our mission by setting an example of proper maintenance practices and to ensure that our community will enjoy the long-term benefits of our stormwater, right of ways, and green infrastructure programs
- Assess and maintain the condition of right of ways for the health and safety of all residents

Responsible Budgeting

- Reduce the cost of replacing and repairing costly infrastructure through timely and efficient maintenance
- Balance the use of contractual services with a full-time staff in order to provide the necessary functions of the department

Improve Economic Development

- Attract new home buyers and commercial projects by continuing to improve city right of ways through our proactive maintenance standards

Expand Infrastructure

- Strive to exceed customer expectations in the provision of all services provided by the department
- Participate in additional customer service training for City personnel

FY 2020 Accomplishments

- Assured public safety and addressed flooding concerns as a result of the large amount of rainfall
- Successfully completed over one-hundred storm water drainage projects; which include Broad Street at Advance Auto, Sherrill Blvd., Bridgett, Aster Ct., Pacific Place)
- Assisted the City of Mt. Juliet with debris removal due to tornado damage
- Updated and implemented new maintenance maps
- Successfully repaired over 150 road failures
- Processed over 100 right of way maintenance work orders through our work order system
- Demo several structures (West College Street, Murfreesboro Little Theatre)
- 1500 tons of leaves picked up and removed
- In-house repairs saved 20 – 30% over Contracted Services
- Completed Phase I of Barfield Tree Replacement
- Assisted the Solid Waste Department with debris removal
- All employees completed Work Zone Safety Training

- Sidewalk and watering station enhancements at the College St. Dog Park
- Installed generator at 630 West Main Street (City Training Center)

FY 2021 Department Goals

- Upgrade work order system from paper to digital program
- Implement salt routes to include recent annexation areas and new routes
- Improve Employee Training in field related programs and customer service
- Complete Rutherford Blvd., Phase III street tree installation
- Continue the Emerald Ash Borer (EAB) treatments
- Complete Barfield Phase II, tree replacement
- Improve the Stormwater Drainage crew to handle larger scale projects
- Repair Salt Barn located at the Solid Waste Facility on Florence Road
- Identify and improve drainage hot spots

Benchmarking Measures

	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimated	FY 2021 Proposed
Number of annual mowings of ROW, easements, City Property	22	27	30	30	30
Cubic yards of leaves diverted from landfill	3,300	3,400	3,500	3,500	3,700
Tree Appreciation Program Events	1	1	1	0	1
Rutherford Blvd. Median Tree Replacement	26	23	18	15	0
Miles of streets resurfaced	33	29	26	26	25
Barfield Park Tree Replacement	0	0	27	27	20

Position Summary

Street Department				
	Actual	Actual	Estimated	Proposed
	FY 2018	FY 2019	FY 2020	FY 2021
Job Description				
Director - Street	1	1	1	1
Assistant Director - Street	1	1	1	1
Public Works Crew Leader	4	4	6	6
Heavy Equipment Operator	1	1	1	1
Equipment Operator	17	18	23	23
Refuse/Custodial Crew Supervisor	2	2	2	2
Laborer (Full time)	6	3	1	1
W/WW Maintenance Worker	1	4	7	7
CCTV Technician		2	2	2

	Actual	Actual	Estimated	Proposed
	FY 2018	FY 2019	FY 2020	FY 2021
Turf Care Supervisor	1	1	1	1
Administrative Aide II	1	2	2	2
Lead Landscaper/Greenskeeper	2	2	1	1
Landscaper/Greenskeeper	7	7	3	3
Tree Crew Foreman	1	1	0	0
Tree Groundsman	2	2	0	0
Full-Time Positions	48	51	51	51
Laborer	9	8	8	8
Administrative Support Specialist	1	0	0	0
Project Intern	1	0	0	0
Part-Time Positions	11	8	8	8
Total Street Department	59	59	59	59

Fixed Asset Summary

Account	Amount	Description
Machinery and Equipment	\$6,000.00	Normal replacement of disposable tools
Office Machinery and Equipment	\$2,000.00	Normal replacement
Computer Equipment	\$2,000.00	Normal replacement
Furniture & Fixtures	\$2,000.00	Normal replacement

Civic Plaza

The Civic Plaza is a shared common space between Murfreesboro City Hall and the Linebaugh Public Library. The Plaza is used for a variety of community events including live music, public speakers and various civic

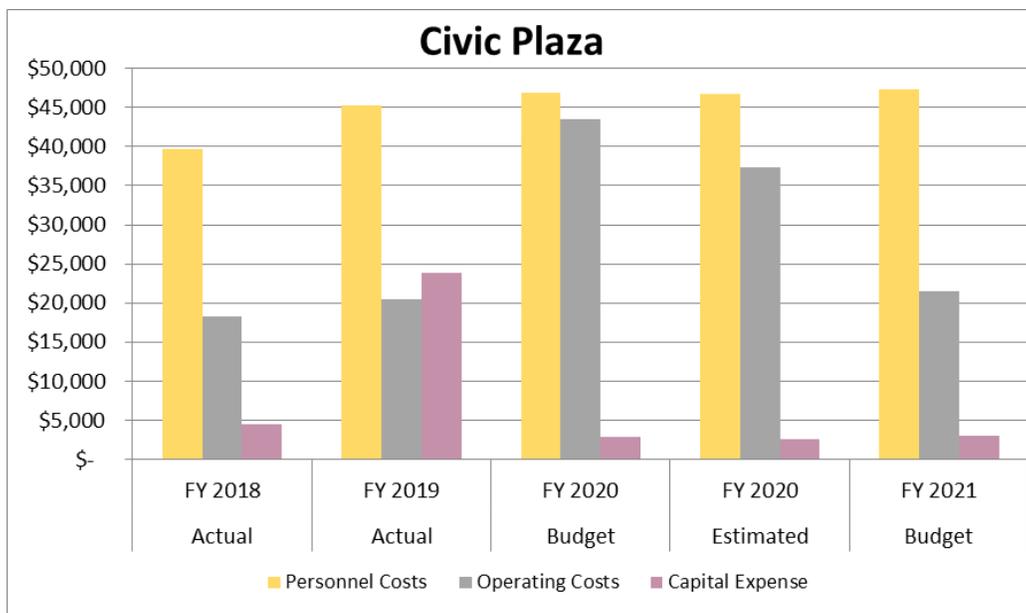


groups outside functions; which are organized by the Parks and Recreation Department. It is heavily landscaped and the home to public art and the iconic cupola that is used in the City's logo. The Civic Plaza is maintained by the Street Department.

Rutherford County owns a portion of the Civic Plaza. As a result, the cost of maintaining the Plaza is divided between the City and Rutherford County on a ratio of 58.5% City and 41.5% County.

Expenditure Summary

	Civic Plaza				
	Actual	Actual	Budget	Estimated	Budget
	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021
<i>Revenues</i>	\$ -	\$ -	\$ -	\$ -	\$ -
Personnel Costs	\$ 39,654	\$ 45,288	\$ 46,827	\$ 46,667	\$ 47,253
Operating Costs	\$ 18,264	\$ 20,486	\$ 43,509	\$ 37,346	\$ 21,550
Capital Expense	\$ 4,428	\$ 23,790	\$ 2,883	\$ 2,500	\$ 3,000
Total Civic Plaza	\$ 62,346	\$ 89,565	\$ 93,220	\$ 86,513	\$ 71,803



Implementation of Council Priorities

Maintain Public Safety

- Provides an anchor for cultural activities in the downtown area
- Upgraded the lighting on the plaza
- Installation of No Loitering signs

Responsible Budgeting

- Maintain grounds using in-house personnel to minimize costs

Improve Economic Development

- Encourage Citizens and organizations to keep events local and for visitors to bring events to Murfreesboro, creating further commerce in the downtown area

Establish a City Brand

- Provide an aesthetically pleasing venue for special events, concerts, weddings and other gatherings in our historic downtown

Position Summary

Civic Plaza				
	Actual	Actual	Estimated	Proposed
	FY 2018	FY 2019	FY 2020	FY 2021
Job Description				
Lead Landscaper/Greenskeeper	1	1	1	1
Total Civic Plaza	1	1	1	1

Fixed Asset Summary

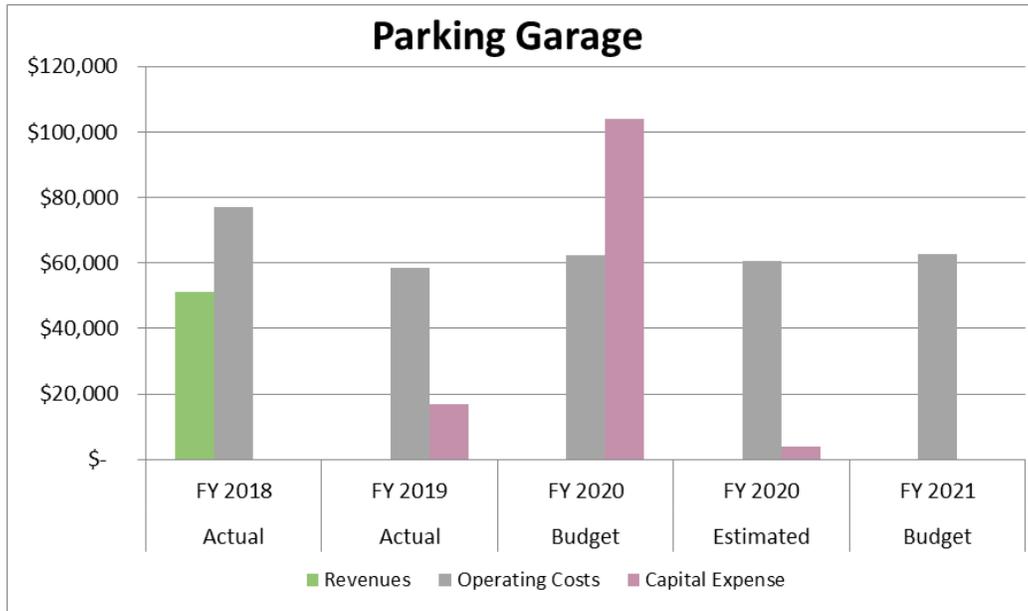
Account	Amount	Description
Other Improvements	\$1,500.00	Normal replacement
Machinery and Equipment	\$1,500.00	Normal replacement

Parking Garage

City Hall, the Civic Plaza and the Linebaugh Public Library all share a two story, below grade parking garage. The garage is maintained by Street Department staff. The costs of operating and maintaining the garage are divided between the City and Rutherford County on a ratio of 68.5% City and 31.5% County.

Expenditure Summary

Parking Garage					
	Actual	Actual	Budget	Estimated	Budget
	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021
<i>Revenues</i>	\$ 51,102	\$ -	\$ -	\$ -	\$ -
<i>Personnel Costs</i>	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Operating Costs</i>	\$ 77,021	\$ 58,624	\$ 62,220	\$ 60,550	\$ 62,600
<i>Capital Expense</i>	\$ -	\$ 16,972	\$ 104,077	\$ 4,100	\$ -
<i>Total Parking Gar</i>	\$ 77,021	\$ 75,596	\$ 166,297	\$ 64,650	\$ 62,600



Implementation of Council Priorities

Maintain Public Safety

- Provide clean and safe parking for visitors to City Hall, the Public Library, and downtown area.
- Updated lighting throughout the garage
- Installed security cameras

Responsible Budgeting

- Maintain the facility using in-house personnel when appropriate in order to minimize costs

Improve Economic Development

- Supports all downtown businesses and merchants by providing ample, free parking

Establish a City Brand

- Provide a clean and inviting parking area for citizens, guests, and employees

Position Summary

None

Fixed Asset Summary

None

Solid Waste Department

The Murfreesboro Solid Waste Department provides the residents and business community of this City with an environmentally safe and cost-effective integrated waste management system for non-hazardous solid waste. Above all, the department maintains and exceeds compliance with all Tennessee Department of Environment and Conservation waste disposal regulations. The department provides four-day-a-week service and operates a convenience center for trash hauling and recycling on Main Street, as well as a mulching facility on Florence Road. It also promotes and provides solutions to household hazardous waste disposal.

The Solid Waste Department is instrumental to the City providing safe and livable neighborhoods by quickly reducing garbage and removing yard waste. The department provides solid waste collection and disposal service for approximately 44,868 households and 6,125 businesses, with more than 52,963 cans being serviced weekly. In 2018, the Solid Waste Department collected 39,136 tons of garbage from the residents of Murfreesboro. In 2018 we collected 1,301 more tons of garbage than in 2017. Solid waste collected at the Main Street convenience center is transported by Republic Services to approved recycling centers or for other disposition.

In 1997, the City implemented a program to collect yard waste with a goal of reducing grass, brush and leaves from the landfill. In 2019, the Solid Waste Department collected and ground 43,750 tons of yard waste. Each year the Solid Waste Department processes double grind mulch, which the department windrows into static piles to make black mulch. The double grind mulch is free to residents.

In 1995, Murfreesboro and Rutherford County entered into an agreement with the Middle Point Landfill that allowed both City and County free disposal for municipally collected solid waste. The timeline for the closing of Middle Point landfill could be as close to as 2023. That is 6 years, this is due to the growth engine of Middle Tennessee. The Rutherford county C&D landfill quit accepting construction & demolition debris on February 23, 2018. The Rutherford county C&D will continue to collect tires & brush.

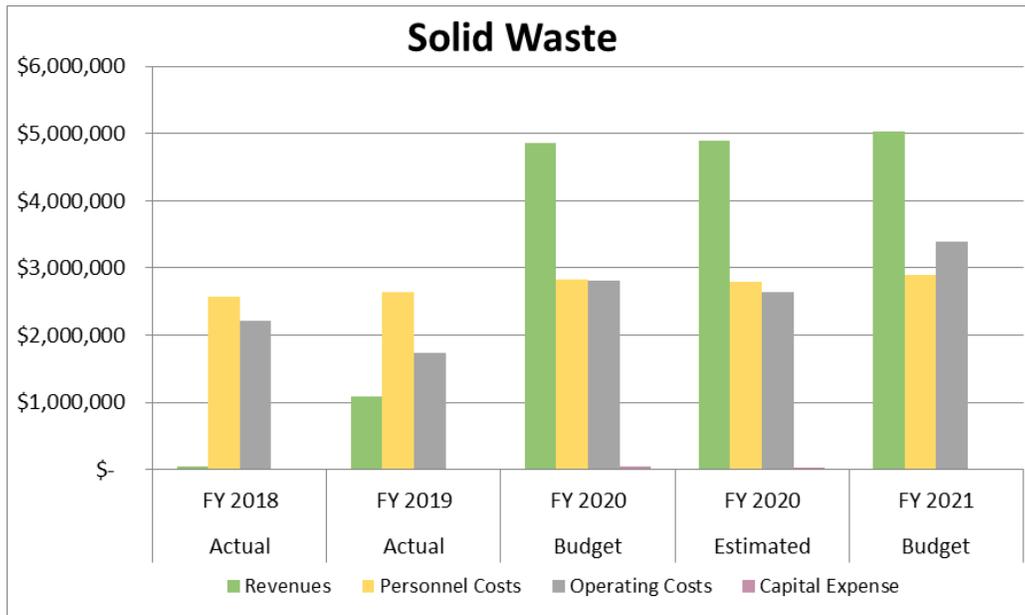


The challenge for the City and County is to find an economical and environmentally friendly way to dispose of the solid waste generated in Rutherford County. Both Mayor Shane McFarland of Murfreesboro and Mayor Earnest Burgess of Rutherford County realize that a fundamental shift in how collection, disposal and funding for solid waste services will have to change for the residents of Murfreesboro and of Rutherford County.

In that respect, both the City of Murfreesboro and the Rutherford County Solid Waste Departments have worked together in hiring a consultant service to assist in identifying and evaluating available technologies to expand, supplement or replace the existing infrastructure used to manage the community's solid waste for the next 20-40-year horizon. The City and County are interested in solutions that are sited inside Rutherford County and sized sufficiently for the estimated population of the entire County.

Expenditure Summary

	Solid Waste				
	Actual	Actual	Budget	Estimated	Budget
	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021
Revenues	\$ 54,196	\$ 1,093,040	\$ 4,853,000	\$ 4,897,216	\$ 5,036,500
Personnel Costs	\$ 2,571,348	\$ 2,646,857	\$ 2,832,999	\$ 2,800,316	\$ 2,890,487
Operating Costs	\$ 2,218,712	\$ 1,730,729	\$ 2,812,684	\$ 2,647,475	\$ 3,393,648
Capital Expense	\$ 358	\$ -	\$ 55,700	\$ 28,726	\$ 2,500
Total	\$ 4,790,418	\$ 4,377,587	\$ 5,701,383	\$ 5,476,517	\$ 6,286,635



Implementation of Council Priorities

Maintain Public Safety

- Assists in providing safe and livable neighborhoods by quickly reducing garbage and removing yard waste
- The City of Murfreesboro Solid Waste Department, Rutherford County Solid Waste, along with the help of TDEC will host two hazardous waste roundups for the residents of Murfreesboro and Rutherford County. This will be held on November 7, 2020 at the Public Works Facility at 4765 Florence Road

Responsible Budgeting

- Starting July 1, 2019 residents were charged \$7.50 per month per cart, this billing includes garbage collection, bulk collection and brush collection. Starting July 1, 2019 business will be charged \$30.00 per cart, per month

Improve Economic Development

- Develop a newcomer welcome package for the Solid Waste Department to give to the new residents of Murfreesboro to be handed out at Water & Sewer, CUD, City Hall and Solid Waste
- Trash collections for Jazz Fest, Uncle Dave Macon Days, Music on the Square, the Farmer’s Market on the Square, Rally in the Alleys, The Wine Around the Square and TSSAA Spring Fling

FY 2020 Accomplishments

- Increased the use of City mulch in storm water projects
- The mulching of Old Fort Parkway by Street Department accomplished by using mulch process by Solid Waste
- Delivered 880 carts to new homes

FY 2021 Department Goals

- With the expected closure of the Middle Point Landfill in 5 years the Solid Waste Department is seeking land for a transfer station. This is only the first step in becoming a fully integrated solid waste system
- Update Section 14 City Code on garbage and brush collection

Benchmarking Measures

	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimated	FY 2021 Proposed
Percentage of waste diverted from landfill disposal	36.75%	35.50%	25.00%	25.00%	25.00%
Number of cans collected per route/per day (automated routes)	990	965	1,000	975	975
Number of service inquires	9,980	11,235	10,000	10,500	10,000
Total number of residential stops per week	47,110	44,462	48,120	45,000	45,000
Bulk Item pick-up	4,215	4,325	4,000	4,125	4,000

Position Summary

Solid Waste Department				
	Actual	Actual	Estimated	Proposed
	FY 2018	FY 2019	FY 2020	FY 2021
Job Description				
Director - Solid Waste	1	1	1	1
Assistant Director - Solid Waste	1	1	1	1
Administrative Aide I	1	1	1	1
Administrative Support Specialist I			1	1
Administrative Support Specialist II	1	1	1	1
Heavy Equipment Operator	2	2	2	2
Driver	30	29	29	29
Laborer	4	5	5	5

	Actual FY 2018	Actual FY 2019	Estimated FY 2020	Proposed FY 2021
Crew Leader		1	1	1
Facility Attendant Lead	1	1	1	1
Full-Time Positions	41	42	43	43
Facility Attendant	2	0	0	0
Part-Time Positions	2	0	0	0
Total Solid Waste	43	42	43	43

Fixed Asset Summary

Account	Amount	Description
Computer Equipment	\$2,500.00	Normal replacement

PUBLIC INFRASTRUCTURE DIVISION

Transportation Department	
	Proposed FY 2021
Public Transportation	16
Traffic	9
Full-Time Positions	25
Part-Time Positions	8
Total Transportation Department	33

Engineering Department	
	Proposed FY 2021
Job Description	
Full-Time Positions	14
Total Engineering Department	14

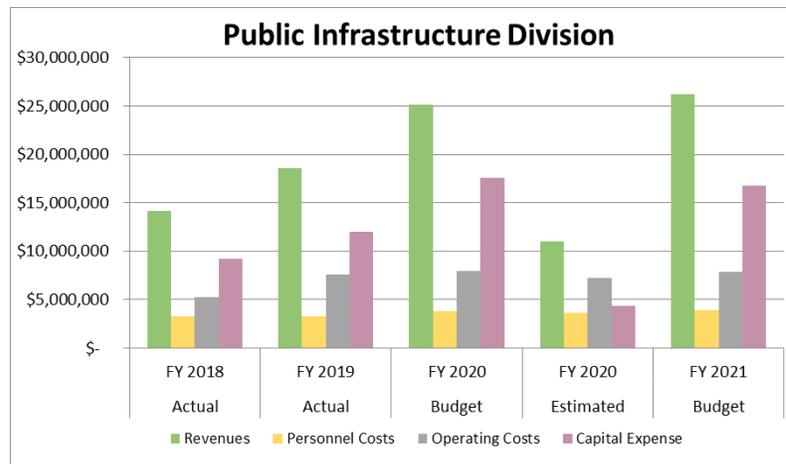
Airport Fund	
	Proposed FY 2021
Full-Time Positions	3
Part-Time Positions	11
Total Airport Fund	14

Total Infrastructure Division	61
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The Public Infrastructure Division includes Transportation, Engineering, Infrastructure, State Street Aid, and Airport Fund. The Airport Fund is a separate fund within the City's budget document, while the others are a part of the General Fund. The Infrastructure Division budget decreased by \$736,034 (2.5%) under the FY 2020 budget. This decrease is mainly attributed to a decrease in capital expenditures on road projects in the Infrastructure Department.

This division's focus is on maintaining, building, and improving our roadways, rights-of-way and other infrastructure with a focus on improving traffic congestion and accessibility throughout the City. In addition, the City's low-fare Transit system (Rover) is highly utilized by the public for an affordable transportation alternative.

	Public Infrastructure Division				
	Actual FY 2018	Actual FY 2019	Budget FY 2020	Estimated FY 2020	Budget FY 2021
Revenues	\$ 14,166,026	\$ 18,575,972	\$ 25,143,140	\$ 10,999,190	\$ 26,233,154
Personnel Costs	\$ 3,316,134	\$ 3,280,642	\$ 3,785,280	\$ 3,659,314	\$ 3,946,921
Operating Costs	\$ 5,238,529	\$ 7,635,464	\$ 7,912,213	\$ 7,267,230	\$ 7,835,948
Capital Expense	\$ 9,210,350	\$ 12,034,623	\$ 17,545,502	\$ 4,380,040	\$ 16,724,092
Total	\$ 17,765,013	\$ 22,950,729	\$ 29,242,995	\$ 15,306,583	\$ 28,506,961



Transportation Department

The Transportation Department budget includes funding for the operation and maintenance of traditional roadway elements under the traffic section as well as public transportation services under the public transportation section (Rover).



The Transportation Department is committed to providing adequate transportation facilities through the combined effort of maximizing the efficiency of the existing roadway system coupled with the construction of new roadways needed to accommodate the City's ever-growing population.

The City currently operates and maintains one hundred and fifty-six (156) signalized intersections, five interstate interchange lighting systems, Murfreesboro downtown decorative streetlight system and twenty-nine (29) school zone flashing beacon systems. Over the last fifteen years (2005-2019) the City has installed sixty-nine (69) new traffic signals for an average of approximately 5.0 locations per year. The City currently has 2 signalized intersections in construction or design phase. Of the one hundred and fifty-six signalized locations, ninety seven (97) signalized intersections or approximately 62% are interconnected and accessible from the City's Traffic Operations Center located at City Hall. The inclusion of an on-street CCTV camera system with thirty-four (34) individual cameras coupled with the interconnection of the traffic signals, primarily along the arterial portion of the City's roadway system, provides the ability to remotely identify traffic problems, make signal timing modifications, and view the operational results of the timing changes.

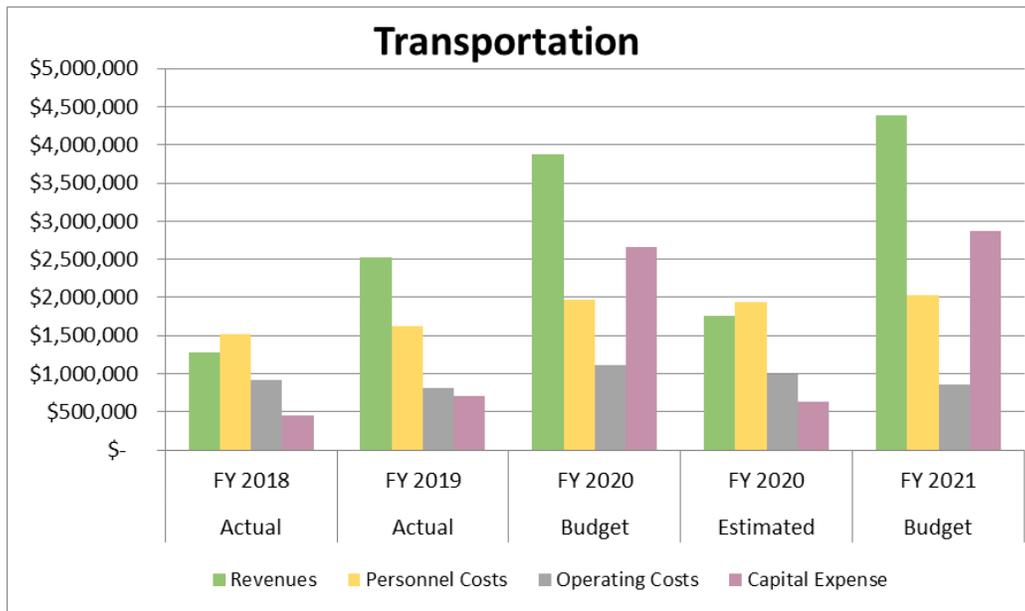
The Department is additionally committed to providing the community with public transportation options through both City-operated and contracted public transportation services.

The City's local Transit System (Rover) consists of seven fixed routes operating throughout Murfreesboro. Rover is supplemented by contracted paratransit services through Mid Cumberland Human Resource Agency (MCHRA). In addition to the local system, the City also contracts with the Regional Transportation Authority (RTA) to provide public transportation services between Murfreesboro and Nashville. This same system also includes connections to Smyrna and LaVergne. The current regional system provides 29 trips per day.

Public transportation operations funding for local and regional transportation services is shared between the Federal Transportation Administration, Tennessee Department of Transportation, and the City of Murfreesboro. Operations funding is generally split on a 50% federal, 25% state and 25% local cost basis. Capital funding is generally split on an 80% federal, 10% state, and 10% local cost basis. Some capital items, such as the new Transit Facility are funded with multiple sources including a 6 Million Dollar TDOT Grant through the IMPROVE Act.

Expenditure Summary

	Transportation				
	Actual	Actual	Budget	Estimated	Budget
	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021
Revenues	\$ 1,275,760	\$ 2,528,953	\$ 3,880,540	\$ 1,758,850	\$ 4,382,700
Personnel Costs	\$ 1,524,265	\$ 1,630,091	\$ 1,977,286	\$ 1,943,775	\$ 2,026,594
Operating Costs	\$ 920,473	\$ 818,341	\$ 1,106,970	\$ 991,573	\$ 865,819
Capital Expense	\$ 458,670	\$ 708,585	\$ 2,657,002	\$ 639,507	\$ 2,875,600
Total	\$ 2,903,408	\$ 3,157,018	\$ 5,741,258	\$ 3,574,855	\$ 5,768,013



Implementation of Council Priorities

Maintain Public Safety

- Provide transportation service on fixed routes Monday through Friday with abbreviated services on three (3) routes Saturday
- Plan for future roadways and other transportation facilities as growth determines

Responsible Budgeting

- Work with federal and state transportation agencies to obtain planning, construction, operations, and maintenance funding
- Work with Rutherford County and other county jurisdictions to obtain cost sharing for mutually beneficial projects
- Monitor revenue and expenditures and recommend appropriate adjustments

Improve Economic Development

- Participate in public meetings related to planned roadway projects

- Conduct transit training and promotion at public meetings and events

Expand Infrastructure

- Receive and investigate complaints and work to provide resolution of citizen concerns
- Work with Murfreesboro Police Department to identify potential road design solutions for problem areas

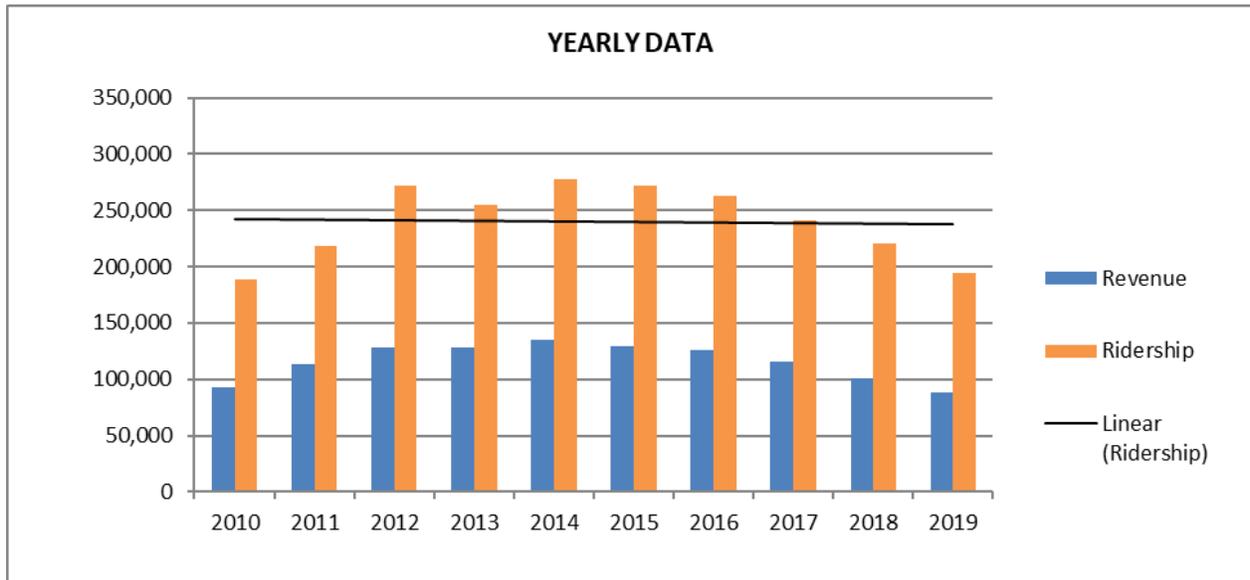
FY 2020 Accomplishments

- Rover route adjustments to improve efficiency and coverage
- Purchase of new Electronic Fare Collection System
- Implemented Saturday Services for three Rover Routes
- Implemented Veterans Ride Free Program
- Elimination of flag stop services on two routes and implementation of fixed stops only
- Rutherford Blvd. Adaptive Signal System is in Final Design Phase
- Mercury Boulevard Sidewalk Project Phase 1 completing the Right of Way Phase, moving to construction
- Bradyville Pike from Broad to Rutherford continuing the Right of Way Phase
- Coordinate with TDOT on the implementation of phase 1 & 2 of the I-24 Corridor Project
- Received SIA Grant from TDOT for the funding of the extension of Warrior Drive

FY 2021 Department Goals

- Continue Right of Way Acquisition on Bradyville Pike
- Continue Right of Way Acquisition on Cherry Lane Phase 3
- Complete final design for Rutherford Blvd. Adaptive Signal System and start Construction
- Add an additional thirty-one (31) intersections and four (4) CCTV Cameras online to our Traffic Operation Center
- Construct Mercury Boulevard Phase 1 Sidewalk Project
- Continue to implement the Transit Facility with a possible future park & ride facility
- Initiate Downtown Traffic Operations Study
- Initiate CBD signal timing study
- Continue coordination with TDOT on the implementation of phase 1 & 2 of the I-24 Smart Corridor Project
- Continue to work with the Metro Planning Organization for additional federally funded opportunities
- Develop and implement a transit shelter study
- Replacement of Rover bus fleet due to improve service quality and reduce maintenance cost

Benchmarking Measures



*Calendar Year

Position Summary

Transportation Department				
	Actual	Actual	Estimated	Proposed
	FY 2018	FY 2019	FY 2020	FY 2021
Job Description				
Director - Transportation	1	1	1	1
Public Transportation				
Assistant Director - Transportation	1	1	1	1
Transportation Operations Manager	1	1	1	1
Transportation Operations Supervisor	1	1	2	2
Administrative Support Specialist I	1	1	1	1
Transit Operator (Full time)	10	10	10	10
Traffic				
Assistant Director - Traffic	1	1	1	1
Administrative Support Specialist II	1	1	1	1
Traffic Engineer	1	1	1	1
Crew Leader	1	1	1	1
Sign Technician	1	1	1	1
Traffic Signal Technician I	3	3	3	3
Traffic Signal Technician II		1	1	1
Full-Time Positions	23	24	25	25

	Actual	Actual	Estimated	Proposed
	FY 2018	FY 2019	FY 2020	FY 2021
Transit Operator (Part time)	6	6	8	8
Part-Time Positions	6	6	8	8
Total Transportation Department	29	30	33	33

Fixed Asset Summary

Account	Amount	Description
Building Expense	\$1,405,000.00	NEPA, property acquisition, and transit shelters
Machinery and Equipment	\$32,000.00	Electronic fareboxes for 2 new buses
Transportation Equipment	\$900,000.00	5 replacement transit buses
Office Machinery and Equipment	\$3,000.00	Administrative equipment for Genfare and Lytx Drive Cam equipment and Motorola base station
Computer Software Expense	\$600.00	Software upgrades
Computer Equipment	\$2,500.00	Normal replacement
Furniture & Fixtures	\$500.00	Replacement office chairs for dispatch

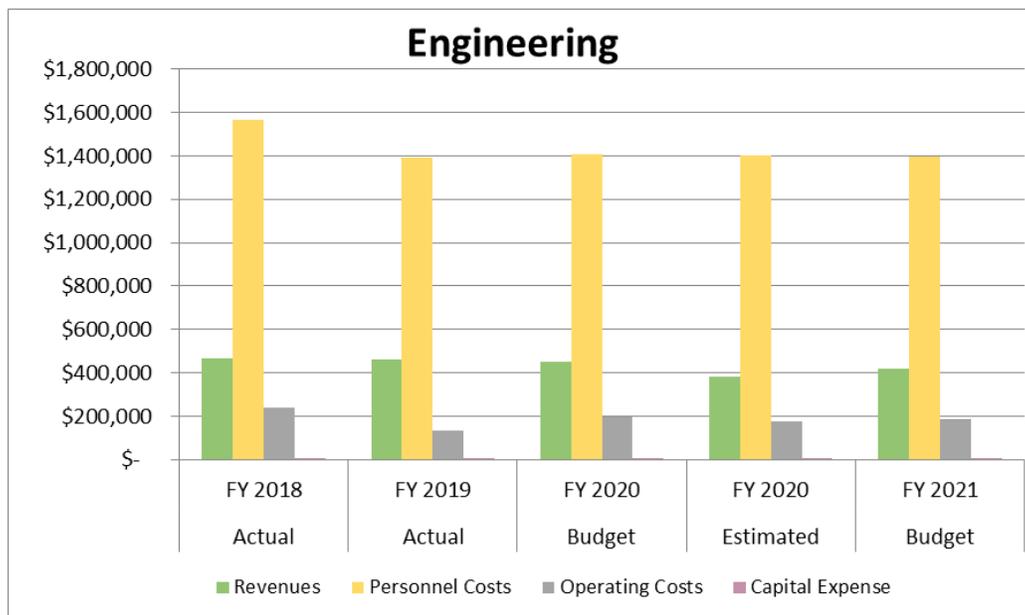
Engineering Department

The goal of the Engineering Division is to provide safe and quality infrastructure for the citizens of Murfreesboro by utilizing the skills of the department's employees in the design, review, construction, and inspection of all capital improvement projects. The Engineering Division also provides professional services to other City departments on their maintenance and capital construction projects as well as inspection of both 38 private and public developments.



Expenditure Summary

	Engineering				
	Actual	Actual	Budget	Estimated	Budget
	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021
<i>Revenues</i>	\$ 464,750	\$ 458,900	\$ 450,000	\$ 380,000	\$ 420,000
Personnel Costs	\$ 1,567,809	\$ 1,389,403	\$ 1,409,244	\$ 1,400,402	\$ 1,398,990
Operating Costs	\$ 238,010	\$ 134,297	\$ 196,118	\$ 176,668	\$ 186,484
Capital Expense	\$ 4,462	\$ 5,410	\$ 3,500	\$ 2,600	\$ 1,000
Total	\$ 1,810,281	\$ 1,529,110	\$ 1,608,862	\$ 1,579,670	\$ 1,586,474



Implementation of Council Priorities

Maintain Public Safety

- Provide safe and quality infrastructure
- Continue to enhance the city's sidewalks and bicycle route systems
- Manage encroachments in easements to prevent drainage problems
- Receive drainage requests and recommend improvements based on priority
- Participate in the Local Floodplain Management Program to maintain compliance with FEMA requirements
- Assist in the review of residential permit applications for drainage and FEMA issues

Responsible Budgeting

- Provide coordination on the City's Capital Improvement Program
- Design and provide project management and construction inspection as necessary to lower total cost of the Community Investment Program

Improve Economic Development

- Assist potential economic development projects by applying for State Grants

Expand Infrastructure

- Provide engineering review and construction management of proposed road improvement projects
- Review drainage complaints and offer recommendations for improvements as necessary in a timely manner
- Review building permits at time of request to facilitate construction

FY 2020 Accomplishments

- Assist with engineering review of site plans, plats, and annexation requests
- Provided construction management of Phase IV of the Stones River Greenway extension
- Assisted with conceptual designs and projects costs for improvements in the Warrior Drive area
- Provided engineering review of Rucker Lane widening and Robert Rose Drive turn lane projects
- Provided construction inspection and management on both the Northfield Blvd extension and Southwest School road projects
- Assisted with the selection of an alternate site for the new Transit facility
- Processed over 500 permits for construction in city streets including obtaining and maintaining sureties for the work to be completed

FY 2021 Department Goals

- Work to ensure post-design cost estimates are within 5% of project bids
- Ensure final cost of construction costs are within 5% of the original bid, less scope changes
- Process fence permits and conduct site visit within 2 business days of their submittal

- Conduct final residential lot inspections on the same day if requests made before 9 am
- Process 95% of all construction permits on the same day they are submitted
- Provide construction inspection and management of improvements to Robert Rose Drive at Thompson Lane
- Provide engineering review of proposed capital improvement projects including Bradyville Pike and Cherry Lane extension.
- Provide design review of proposed improvements to the Warrior and Beasie Drive area

Benchmarking Measures

	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimated	FY 2021 Proposed
Number of bids	2	2	4	1	3
Number of Capital Improvement Projects completed	0	4	3	2	1
Value of projects completed	0	\$25,977,000	\$7,285,000	\$3,930,000	\$1,210,000
Value of bids awarded	\$4,200,000	\$4,244,000	\$28,950,000	\$1,210,000	\$9,100,000
Number of development plans reviewed	300	300	N/A	N/A	N/A
Number of single-family permits reviewed	800	750	N/A	N/A	N/A

Note: The review of development plans and single-family permits is now primarily the responsibility of the Development Services Division with the Public Infrastructure Division providing assistance as necessary.

Position Summary

Engineering Department				
	Actual	Actual	Estimated	Proposed
	FY 2018	FY 2019	FY 2020	FY 2021
Job Description				
City Engineer	1	1	1	1
Assistant City Engineer	1	1	1	1
Project Engineer	3	0	0	0
Engineer in Training	1	1	1	1
Project Coordinator	1	2	2	2
Public Works Project Inspector Senior	4	4	4	4
Public Works Projects Inspector	4	4	4	4
Permits Technician	1	1	1	1
Total Engineering Department	16	14	14	14

Fixed Asset Summary

Account	Amount	Description
Transportation Equipment	\$400.00	Truck bed cover
Transportation Equipment	\$600.00	Truck safety lights

Infrastructure Department

The Infrastructure Department includes primarily expenses for federally funded road projects and recreational greenway projects. The department also includes expenses for projects that are partially funded through private developers or Rutherford County. The Engineering Department oversees these projects.

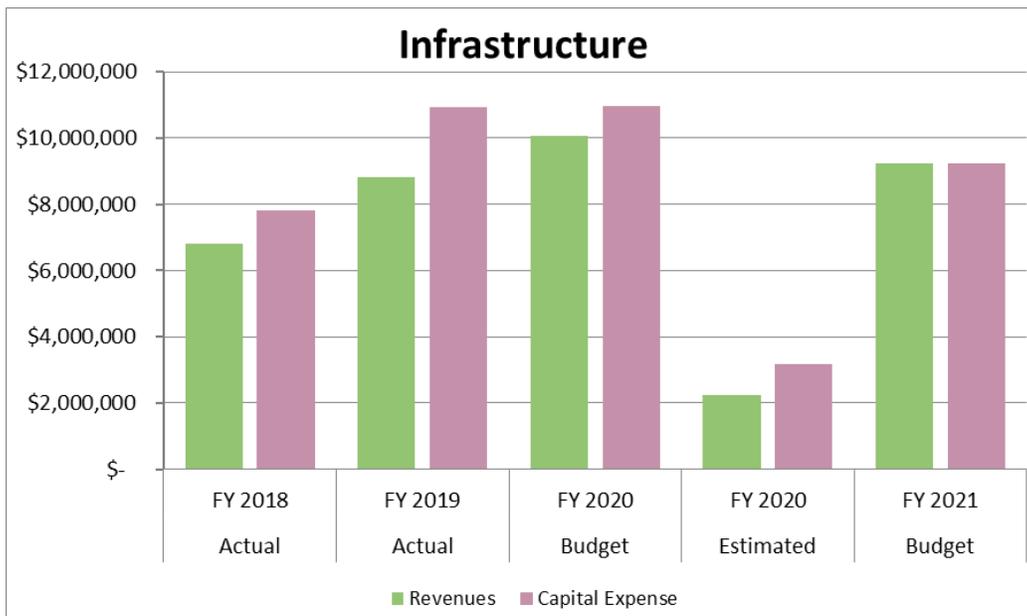


The Infrastructure Department is responsible for road projects that were previously reported in the Engineering Department. These projects are managed by the City Engineer and his staff. The grant funded portion of road projects is included in the Engineering Department's budget. For FY 2021, the fund is budgeted primarily for the following capital projects:

- The extension of Cherry Lane is designed as a five-lane connector between Northwest Broad Street (SR1/US41/70S) and Memorial Boulevard (SR 10/US 231) and includes an interchange at I-840. Total costs of the project over the next five years are \$46,000,000, of which \$39,000,000 is expected to be locally funded from bond proceeds or current City funds. For FY 2021, \$1,500,000 in federally funded expenditures is budgeted for design expenditures and right of way acquisition. The local City share is budgeted in the TMBF/Bond Fund.
- Bradyville Pike (State Route 99) is planned for a 2.1 mile widening project, improving the current two-lane profile to a three-lane section with sidewalks, and bike lanes. Total cost of the project is estimated at almost \$14,000,000, of which the City's contribution is only \$366,880. For FY 2021, \$1,500,000 is included in the budget as the federal share for design costs and right-of-way acquisition. The local match is included in the TMBF/Bond Fund.
- The implementation of an Adaptive Signal Control Technology (ASCT) System along Rutherford Boulevard/ East Northfield Boulevard from Southeast Broad Street to Highland Avenue including interconnection of 14 traffic signals with fiber optic cable connecting to the existing Traffic Operations Center at City Hall. Also, included the installation of 9 additional CCTV cameras and to upgrade selected signals to include pedestrian signal timing elements. Total cost for of the project is estimated to be \$3,000,000 with the local City share estimated to be about \$300,000. The local match is included in the Bond fund.
- Sidewalk improvements to Mercury Boulevard are proposed from Broad Street to Apollo Drive. Total costs for the project are estimated to be about \$3,400,000 over the next five years. Much of the project will be funded through a federal grant estimated at \$2,000,000 with the local share estimated at \$1,310,000 for engineering and right of way costs. The local share will be funded through the Bond Fund.

Expenditure Summary

	Infrastructure				
	Actual	Actual	Budget	Estimated	Budget
	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021
<i>Revenues</i>	\$ 6,794,953	\$ 8,812,544	\$ 10,055,000	\$ 2,248,208	\$ 9,250,000
Personnel Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Expense	\$ 7,819,468	\$ 10,926,040	\$ 10,980,000	\$ 3,189,879	\$ 9,250,000
Total Infrastructure	\$ 7,819,468	\$ 10,926,040	\$ 10,980,000	\$ 3,189,879	\$ 9,250,000



Implementation of Council Priorities

Maintain Public Safety

- Assists in maintaining safe and drivable streets
- Construct greenway trails and expand greenway services to the City
- Improve our pedestrian walk/bike facilities to improve mobility

Responsible Budgeting

- Federal grants provide the funding for this department

Improve Economic Development

- Assist potential economic development projects by applying for State Grants

Expand Infrastructure

- Expand roads and greenway trails to accommodate City growth

FY 2020 Accomplishments

- Continued development of major road projects including Bradyville Road and Cherry Lane
- Completed improvements to Middle Tennessee Boulevard
- Completed the extension of the Stones River Greenway trails with Phase IV to Barfield Crescent Park
- Continued the development of the Mercury Boulevard sidewalk improvements including beginning construction.
- Continued the Rutherford Boulevard Adaptive Signal Control Technology (ASCT) project to improve signal operations along the route

FY 2021 Department Goals

- Continue development of major road projects including Bradyville Pike and Cherry Lane
- Complete the first phase of construction of the Mercury Boulevard sidewalk improvements
- Complete the Rutherford Boulevard ASCT project

Position Summary

None

Fixed Asset Summary

Account	Amount	Description
Transportation Projects	\$150,000.00	Warren Street and Memorial Blvd Signals
Transportation Projects	\$3,000,000.00	Rutherford ASCT
Local Street Projects	\$1,500,000.00	Bradyville Pike Federal ROW Acquisition
Local Street Projects	\$1,500,000.00	Cherry Lane Federal ROW Acquisition
Local Street Projects	\$50,000.00	Miscellaneous Escrow construction
Local Street Projects	\$50,000.00	Other projects
Local Street Projects	\$3,000,000.00	Warrior Drive

State Street Aid Department

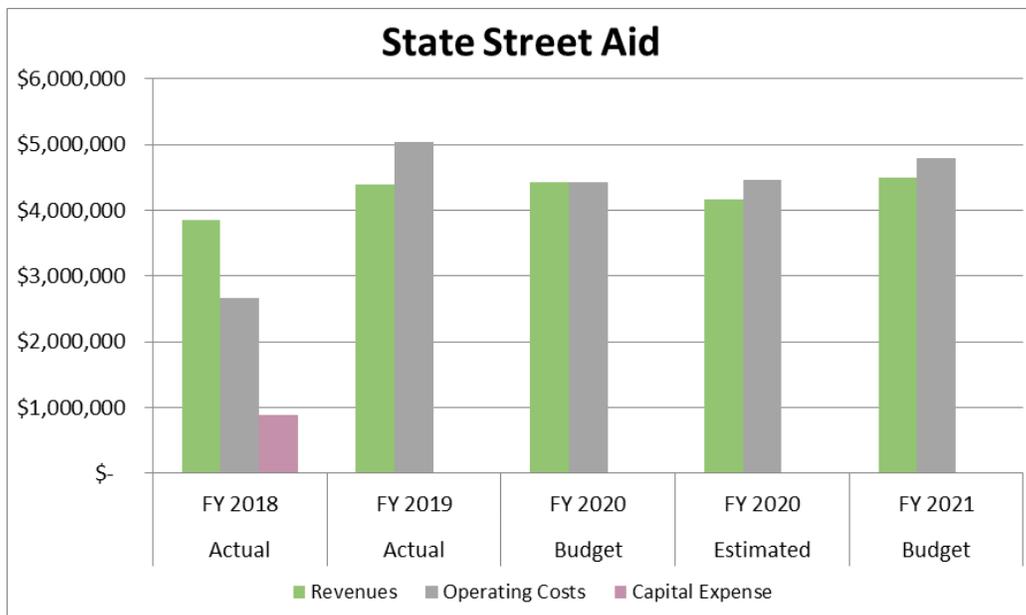
The State Street Aid Department includes funding from the State of Tennessee Fuel Tax Allocation to the City. This allocation is based on population.

The Engineering Department oversees maintenance projects funded by this department.

The funding covers expenditures to maintain state streets located within the City limits. The largest expenditure is more than \$2 million for repaving of City streets.

Expenditure Summary

	State Street Aid				
	Actual	Actual	Budget	Estimated	Budget
	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021
Revenues	\$ 3,854,437	\$ 4,386,777	\$ 4,429,700	\$ 4,160,082	\$ 4,501,500
Personnel Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Costs	\$ 2,668,190	\$ 5,033,481	\$ 4,429,700	\$ 4,470,000	\$ 4,801,500
Capital Expense	\$ 893,114	\$ -	\$ -	\$ -	\$ -
Total State Street Aid	\$ 3,561,304	\$ 5,033,481	\$ 4,429,700	\$ 4,470,000	\$ 4,801,500



Implementation of Council Priorities

Maintain Public Safety

- Assists in maintaining safe and drivable streets
- Repairs sidewalks, and curbs, and gutters in need of repair
- Construct sidewalks as needed where gaps may exist in current routes
- Provides ADA compliant handicap and driveway ramps as needed

Responsible Budgeting

- Per capita distribution from State that helps offset the costs of street maintenance

Expand Infrastructure

- Receive and document service requests from the public regarding streets, sidewalks or drainage systems

FY 2020 Accomplishments

- Repaved 21 City street segments consisting of 33 lane miles
- Identified and scheduled for pavement streets based on condition of the pavement
- Coordinated with local utilities regarding upcoming projects

FY 2021 Department Goals

- Repave a projected 20 City street segments
- Complete structural repairs to larger pavement areas that are failing
- Maximize funding from State by following Census results
- Identify and schedule for pavement streets based on condition of the pavement
- Provide ADA accessible handicap and driveway ramps on all streets to be repaved that have sidewalks

Benchmarking Measures

	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimated	FY 2021 Proposed
Funding level from State	\$3,619,800	\$4,386,800	\$4,200,000	\$4,490,000	\$4,500,000
Miles of streets resurfaced/repaved with State Street Aid	45	30	30	30	33

Position Summary

None

Fixed Asset Summary

None

Airport Fund

The Murfreesboro Airport (MBT) is a general aviation airport serving Murfreesboro and Middle Tennessee. Over 172 people are employed at the airport (93 Full-Time and 79 Part-Time) as business owner/operators, manager, office staff, mechanics, avionics technicians, professors, instructors, pilots, paramedics, nurses, and various other jobs. The largest tenant at the airport is the nationally recognized Middle Tennessee State University Aerospace Department which currently has over 1,000 students enrolled in their various programs. According to a recent economic impact study conducted by the Middle Tennessee State University Business Education Research Center, the Murfreesboro Municipal Airport is an economic asset generating over \$655,000 annually in tax revenue for the City of Murfreesboro, \$1,775,000 for Rutherford County, and \$1,965,000 for the State of Tennessee. Directly and indirectly the airport generates 277 jobs in Rutherford County.

The Murfreesboro Municipal Airport is committed to safety and the improvement of its facilities to better serve its commercial operators, the business community, local aircraft owners and operators, and people from all over the nation that fly into the community to visit friends and family. While the Airport has been operational at its current location since 1952, the City became directly involved with the daily management of the Airport on September 1, 1994. The Airport is open 24 hours a day and staffed typically 12 hours a day. The Airport is staffed every day of the year except for Thanksgiving and Christmas Day.

Four business are based on the airport providing various services to the community and flying public. Murfreesboro Aviation provide flight training, aircraft maintenance, avionics, and charter service. It is the second largest employer on the airport. Second is Mike Jones Aircraft Sales who is known worldwide for the renovations that he conducts primarily on the twin-engine Piper Navajo aircraft. The third company on the field is Vanderbilt Life Flight (Air Methods) which provides emergency air lift services from this area of Middle Tennessee to our various hospitals including the Vanderbilt Hospital Trauma Center. Vanderbilt Life Flight recently moved into their new base at the TDK Hangar. TDK is the final business located at the Murfreesboro Municipal Airport which is working on establishing an aircraft leasing and charter services.

The focus of FY 2020 has been the completion of the new Terminal which is expected to open in August 2020. The Airport Commission has initiated economic development projects such as the South Terminal Development Project completing the Design



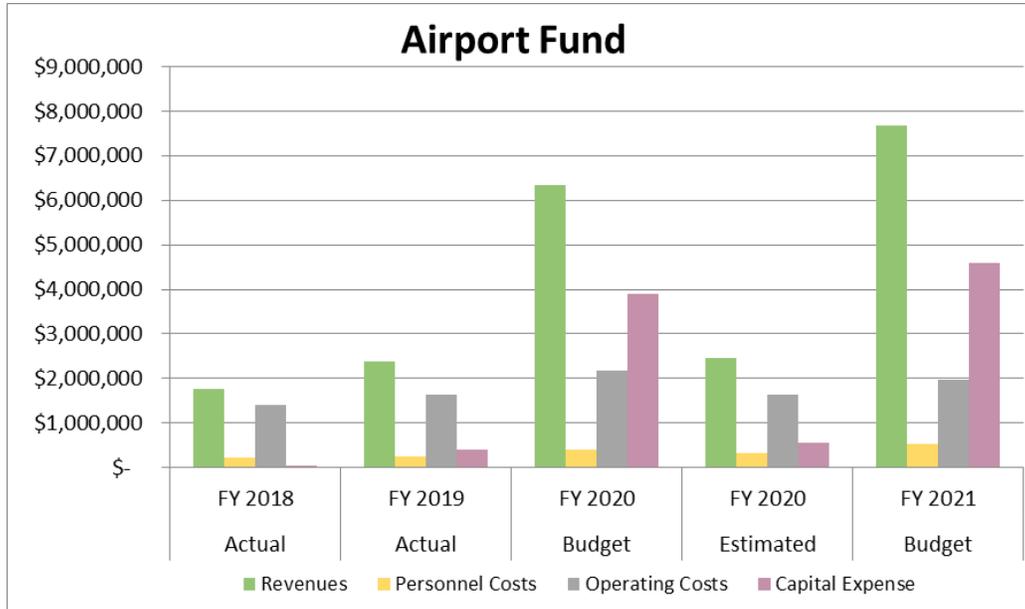
Build Team selection process. This project will include the construction of a large four bay hangar along with office and shop area. This project received a \$2 million Tennessee Airport Economic Development Grant which will cover nearly half the cost of this facility. The Airport was also fortunate to receive a second Tennessee Airport Economic Development Grant this year to expand the MTSU ramp area where MTSU will be able

to park their additional aircraft they are adding to their flight program. The Grant will cover \$1 million of the \$1,568,000 project which will also provide initial construction of Taxiway E. Working with the Airport, MTSU also completed their Airport Campus Development Plan which provides the layout of several facilities the University will be constructing over the coming years. The Aerospace Department enrollment has increased by over 22% over the last three years due to the national and international pilot shortage.

In response to the Covid-19 pandemic the Airport has reduced its staff and service hours. The future remains very bright for the Murfreesboro Municipal Airport as it positions itself to play a more significant role in the community with the completion of the Terminal and the Business Center offering meeting and event space to the public. In the coming months the Murfreesboro Municipal Airport will have an entire new look representing our great community and citizens to all who use these new facilities.

Expenditure Summary

	Airport Fund				
	Actual	Actual	Budget	Estimated	Budget
	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021
<i>Revenues</i>	\$ 1,776,126	\$ 2,388,798	\$ 6,327,900	\$ 2,452,050	\$ 7,678,954
Personnel Costs	\$ 224,061	\$ 261,148	\$ 398,750	\$ 315,136	\$ 521,337
Operating Costs	\$ 1,411,856	\$ 1,649,344	\$ 2,179,425	\$ 1,628,989	\$ 1,982,145
Capital Expense	\$ 34,635	\$ 394,588	\$ 3,905,000	\$ 548,054	\$ 4,597,492
Total	\$ 1,670,552	\$ 2,305,080	\$ 6,483,175	\$ 2,492,179	\$ 7,100,974



State and Federal Funding

In 2015 legislation was approved that significantly changed the Tennessee Aviation Fuel Equity Fund and the amount of funding available each year to help provide up to 90% of the cost of airport improvement projects across the state. New Tennessee Department of Transportation – Division of Aeronautics policies and programs have been changed. These new funding programs are very focused on maintaining the airport approaches, pavement maintenance, job growth, and economic development. Because of the low amount of available funds each year, the Grant approval process and the management of the Grant has become significantly more complex. The Murfreesboro Municipal Airport continues to pursue Grants for various projects and has been successful on most of our applications. Murfreesboro has been fortunate to be awarded two of the Airport Economic Development Grants over the last two years bringing \$3 million to the local area for the construction of hangars and apron which will provide job growth and economic benefit to the City. Funds such as the Airport Economic Development Grants are subject to change each budget year. The Murfreesboro Airport Manager has served as President and currently serves on the Board of the Tennessee Aviation Association which works with our state and local representatives to ensure funding of our state system of airports remains a priority in the Governor’s budget each year.

Because of these new funding programs and policies, it is critical that the Airport Manager, City Administration, and Airport Commission work together to secure these funds. It truly takes a team working with the Tennessee Aeronautics Division and Federal Aviation Administration to successfully receive funding for capital improvements and manage these Grants and projects.

For the last several years, the Murfreesboro Municipal Airport has been at maximum capacity in hangars and on aircraft tie-downs. As the MTSU Aerospace program and our community continues to grow, it is imperative that we continue to put ourselves in a position for grants and other funding opportunities which will help allow for the expansion of our apron and hangar facilities. Each year the Airport Commission reviews its budget, conducts initial basic market analysis comparing the Murfreesboro Airport to its neighboring facilities to determine if the annual rental rates are representative of the market. The Airport Commission and City are also taking the appropriate steps to ensure that staff is in place, training is being conducted, and succession plans are in place to ensure there is a consistent, effective and efficient high quality of service being provided to our customers and community.

Retirement of Debt Service

- Debt acquired by the Airport is related to a couple of major hangar construction projects, ramp resurfacing, and runway extension and improvement projects which have occurred over the last several years
- The Airport Commission adjusts the monthly hangar rental rates annually by 3% or based on occupancy rates and current market demands
- The Airport Commission’s goal for each project to be able to generate revenue to retire the debt service in a 15 to 20-year period

Implementation of Council Priorities

Maintain Public Safety

- Maintain safe operations of the airport and good working relationships with supporting agencies, neighbors and customers

- Continue to implement Airport Layout Plan improvements addressing safety and improved services to the community including a new Terminal with facilities that will benefit the entire community

Responsible Budgeting

- Continue the Airport Staff reorganization to achieve a higher level of staff stability, higher quality of services, and sustainability of daily management of the Airport. This will be accomplished through the designating the current Airport Manager as Airport Director and hiring an Airport Manager who will assist by focusing exclusively on daily operations and customer services
- Continue to improve our service as the “Front Door” of the community for its businesses, industries, and the general aviation flying community
- The focus of the Airport Director will be to pursue, and manage the various revenue sources and grants, making adjustments where needed to maintain available key services, maximize growth, and maintain budget goals

Improve Economic Development

- Continue to be an economic asset to the community
- Establish the new Terminal and Business Center providing world class meeting and event space to the community and visitors to the City
- Improve our ability to provide the business community with services through our Commercial Operators such as air charter services, top quality aircraft maintenance, and radio and instrument services

Establish a City Brand

- Establish and maintain the new Terminal as a representation of the City of Murfreesboro and our dynamic and progressive community
- Provide a welcoming and informative Airport Staff who serve as “Ambassadors” of the community to those who are flying to Murfreesboro to conduct business, attend events, tourism, and are just passing through
- Provide educational tours to children and adults interested in aviation and the airport, showing them how pilots and everyone in this industry uses math and science daily
- Assist with the local Civil Air Patrol with their search and rescue and disaster relief missions which offers boys and girls excellent aviation and life skills training

Expand Infrastructure

- Pursue grants and other funding opportunities to provide space and facilities to address current and future demand
- Participate in training and focus on application of core values in daily service
- Continue to be an advocate for the community as well as for all the various General Aviation customers, businesses and individual aircraft owners and operators

FY 2020 Accomplishments

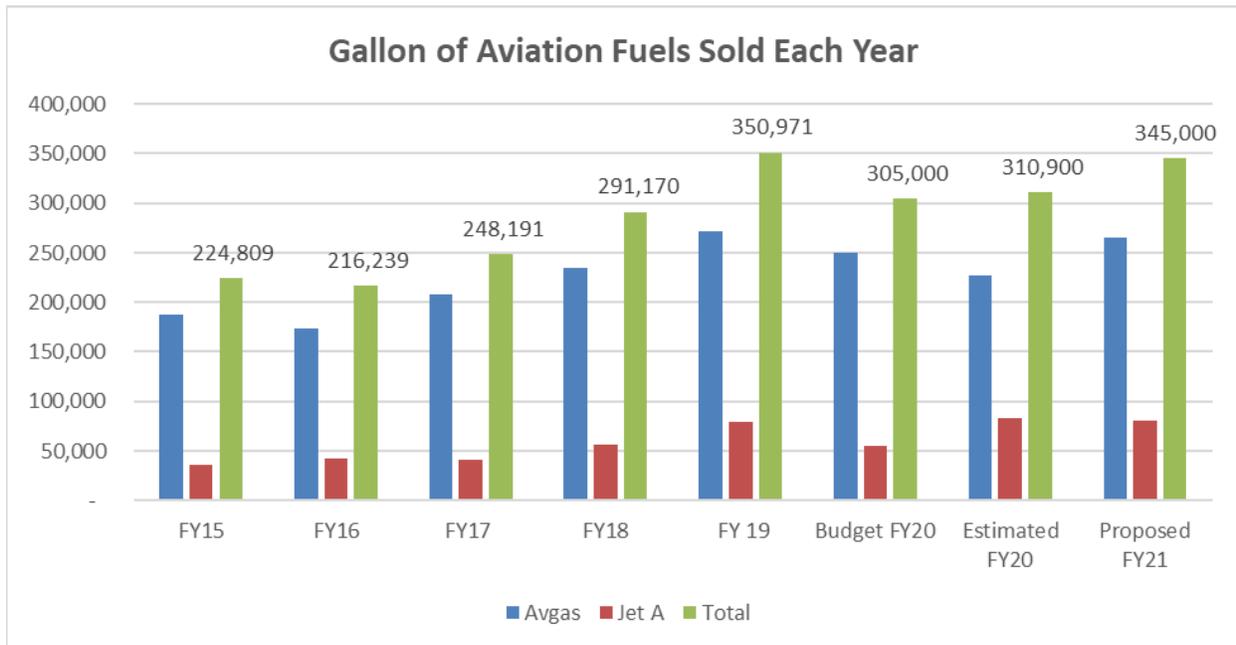
- Awarded a \$1 million Tennessee Airport Economic Development Grant to assist in the construction cost of Taxiway E and expansion of the MTSU aircraft parking ramp.

- Successful in selection of a Design Build team to complete the construction of the replacement of Hangar 1
- Managed safe and efficient fuel services and operations during a period with our highest number of aircraft operations in history
- Managed safe and efficient fuel services and operations during the Covid-19 pandemic and the lowest number of aircraft operations since 911

FY 2021 Department Goals

- Establish the operations and maintenance of the new Terminal
- Complete construction of the South Terminal Development Project (Hangar 1 Replacement) using the Tennessee Airport Economic Development Grant
- Complete planning and construction of Taxiway E, the MTSU aircraft parking ramp, and MTSU aircraft maintenance hangar

Benchmarking Measures



	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimated	FY 2021 Proposed
Fuel Sales Revenue	\$142,640	\$187,417	\$144,000	\$150,800	\$154,700
Gallons of Fuel Sold	291,170	350,972	305,000	262,000	345,000
Hanger Revenues	\$455,053	\$474,461	\$468,000	\$474,200	\$474,200*
Hanger Occupancy Rate	100%	100%	100%	100%	100%
Number of Based Aircraft	140	152	144	156	156

*Note: The Airport Commission is considering freezing T-hangar and aircraft tie-down rental rates for at least the first six months of FY21. The Airport Commission will also be working with tenants on hangar rent payments following the Covid-19 pandemic and economic downturn.

Position Summary

Airport Fund				
	Actual	Actual	Estimated	Proposed
	FY 2018	FY 2019	FY 2020	FY 2021
Job Description				
Airport Director (formally Manager)	1	1	1	1
Airport Manager	0	1	1	1
Administrative Aide I			1	1
Administrative Support Specialist II	1	1	0	0
Full-Time Positions	2	3	3	3
Custodian	0	0	0	2
Operations Service Personnel	8	8	8	9
Part-Time Positions	8	8	8	11
Total Airport Fund	10	11	11	14

Fixed Asset Summary

Account	Amount	Description
Buildings Expense	\$15,000.00	Survey and geotechnical work for new MTSU Maintenance Hanger
Buildings Expense	\$2,000,000.00	South Terminal Development Project New Hangar AEDG Grant
Airfields	\$209,000.00	Approach Management Project Survey
Airfields	\$1,000,000.00	Construction of MTSU ramp and taxiway E
Airfields	\$624,992.00	Resurface taxiway A
Airfields	\$600,000.00	New fuel farm
Airfields	\$123,500.00	Final design of taxiway F development area
Machinery and Equipment	\$15,000.00	Zero turn mower
Office Machinery and Equipment	\$4,000.00	Normal Replacement
Computer Equipment	\$5,000.00	New computer for Airport Manager and normal replacement
Furniture & Fixtures	\$1,000.00	Storage and filing cabinets

DEBT SERVICE FUND

The Debt Service Fund receives transfers from the General Fund and Airport Fund to pay principal and interest payments on capital projects for police, fire, roads, solid waste, recreation, land acquisition, airport improvements, city schools and other similar projects. The pace of growth in Murfreesboro in the last fifteen years has created a need for significant investments that has resulted in proportionate increases to debt service. However, the 15-year term on all of Murfreesboro's debt, results in an aggressive repayment of 84 percent of principal within 10 years. This increases the debt ratios but lowers interest expense and lowers the City's overall expense. The City maintains a strong fund balance in the General Fund which, combined with comprehensive capital improvement plans and debt policies, ensures that City Council and management practice proper restraint and discipline when dealing with this higher debt service to overall budget ratios. This year's budget projects a 36.5% decrease in debt service due to roll-off of existing debt and no new debt for FY21.

Principal and interest on City debt are backed by the full faith, credit and taxing power of the City. Moody's Investment Service upgraded the City from Aa2 to Aa1 in April 2016, which was maintained in the June 2019 rating review. A new rating is anticipated in May or June 2020 for a general obligation bond planned to refund 2008 variable rate debt. With the exception of the 2006 variable rate loan that will be paid off in FY21, this planned refunding will eliminate all variable rate debt held by the City.

Refunded Debt:

In the fall of FY16, the City refunded a 2010 TMBF issuance with a fixed rate bond issuance to take advantage of historically low rates. The TIC rate is 1.33 percent and the bonds will be paid off in the same timeframe as the original debt.

The City anticipates refunding variable rate debt issued in 2008 as a fixed rate bond issue in June 2020. The debt service on the bond issue will be extinguished in the same timeframe as the initial loans which are refunded.

Fixed Rate Issuance:

In FY19, the City issued \$58 million in a fixed rate loan, through the Public Building Authority of Sevier County at a total interest cost (TIC) rate of 2.840 percent. This loan was primarily used to construct a new elementary school, street projects, public safety training facility, fire station/vehicle and equipment, recreation enhancements, and airport improvement projects. The loan is set for a fifteen-year maturity.

In FY18, the City issued \$71 million in fixed rate bonds at a TIC rate of 2.793 percent, with a fifteen-year maturity.

In FY16, the City issued \$79 million in fixed rates bonds at a TIC rate of 2.109 percent, with a fifteen-year maturity.

In FY14, the City issued \$29.35 million in fixed rate bonds at a TIC rate of 2.67 percent, with a fifteen-year maturity.

In FY12 the City obtained a fixed rate funding instruments of \$40.7 million through the Tennessee Municipal Bond Fund Loan Program, at 2.17% and a fifteen-year maturity.

Variable Rate Issuance:

Murfreesboro has three outstanding loans issued through the variable rate debt program managed by the Tennessee Municipal Bond Fund. These variable rate demand obligations total approximately 9.25 percent of the City's current outstanding debt. Once the 2008 instrument is refunded, planned for June 2020, that percentage drops to 2.31%. With the retirement of the two 2006 variable rate loans in FY21, the City will show 100% fixed

rate debt beginning in FY22. The budgeted interest rate for FY21 variable rate debt has been set at 2.5 percent. The actual effective interest rate paid in FY20 averaged slightly less than the budgeted rate. Management understands interest rate fluctuations and is prepared to use the fund balance of General Fund, if rates rise above the budgeted amount.

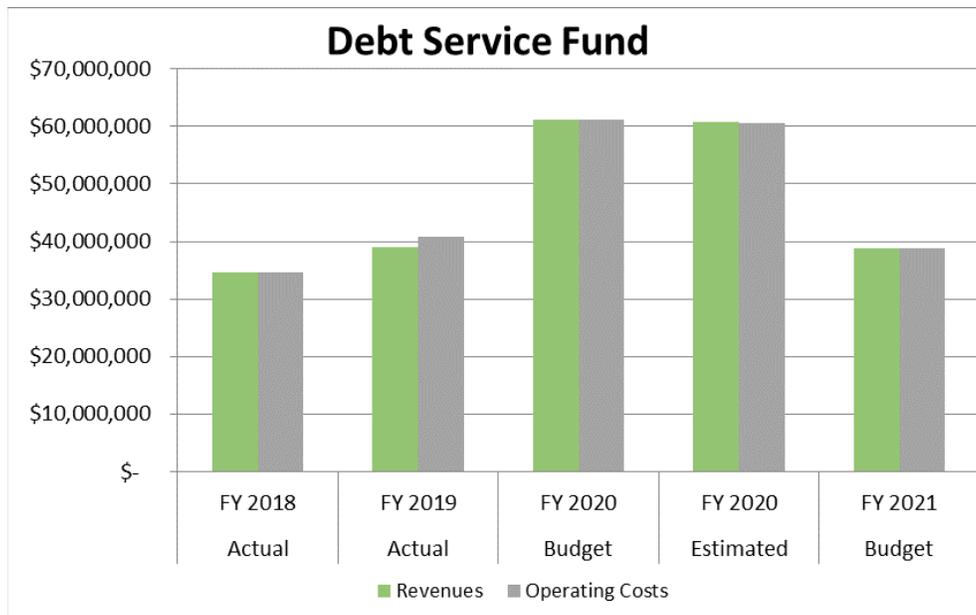
School Energy Loans:

The City was the recipient of two State of Tennessee interest free loans totaling up to \$2 million to be used to fund an energy efficiency project in our city schools in FY11 and FY12. Additionally, a new loan was obtained in FY17 totaling \$2.140 million with a fixed interest rate of 0.75% to continue improving energy efficiencies in five more schools. The school system is financing the debt payments on these loans from savings they are realizing on their utility bills.

The General Fund debt service also includes principal and interest payments for City school property, but these payments will be split out for year-end reporting purposes. The FY21 estimated payments related to City schools is approximately \$6.7 million, of which approximately \$409,000 will be funded by the school system, with the remainder funded by the City’s General Fund. This is in addition to the operating transfer to the City schools for operations from the General Fund.

Expenditure Summary

	Debt Service Fund				
	Actual	Actual	Budget	Estimated	Budget
	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021
<i>Revenues</i>	\$ 34,610,067	\$ 39,016,454	\$ 61,160,200	\$ 60,795,074	\$ 38,823,587
Personnel Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Costs	\$ 34,646,779	\$ 40,742,574	\$ 61,160,200	\$ 60,676,161	\$ 38,823,587
Capital Expense	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 34,646,779	\$ 40,742,574	\$ 61,160,200	\$ 60,676,161	\$ 38,823,587



Implementation of Council Priorities

Responsible Budgeting

- Manage the City's debt portfolio in a long-term manner with lowest total interest costs and diversity of debt instruments as goals

FY 2020 Accomplishments

- Monitored the City's debt portfolio
- Initiated general obligation bond to refund 2008 variable rate loan (expected to close in June 2020)
- Community Investment Program updated

FY 2021 Department Goals

- Monitor the City's debt portfolio

Amortization Schedules

General Long-Term Debt				
Fiscal Year Ended June 30,		Principal	Interest	Total Principal and Interest
	2006 Tennessee Municipal Bond Fund			
2021	Original Loan Amount \$68,650,000	5,839,907	133,831	5,973,738
	Interest Rate: Variable			
	Used 2.5% for Budgeting Purposes (Includes School Debt)			
	2006 Tennessee Municipal Bond Fund			
2021	Original Loan Amount \$4,640,000	422,000	9,671	431,671
	Interest Rate: Variable			
	Used 2.5% for Budgeting Purposes			
	2012 Tennessee Municipal Bond Fund			
2021	Original Loan Amount \$40,700,000	2,708,000	477,943	3,185,943
2022	Interest Rate: 2.17%	2,766,000	418,550	3,184,550
2023		2,826,000	357,876	3,183,876
2024		2,888,000	295,879	3,183,879
2025		2,950,000	232,537	3,182,537
2026		3,014,000	167,828	3,181,828
2027		3,080,000	101,708	3,181,708
2028		3,147,000	34,145	3,181,145
		23,379,000	2,086,466	25,465,466
	2014 General Obligation Bonds			
2021	Original Amount \$29,355,000	1,855,000	688,538	2,543,538
2022	Interest Rate: 1.00%-5.00%	1,950,000	595,788	2,545,788
2023	(Includes School Debt)	1,990,000	556,788	2,546,788
2024		2,070,000	477,188	2,547,188
2025		2,150,000	394,388	2,544,388
2026		2,240,000	308,388	2,548,388
2027		2,325,000	218,788	2,543,788
2028		2,395,000	149,038	2,544,038
2029		2,470,000	77,188	2,547,188
		19,445,000	3,466,088	22,911,088

Fiscal Year Ended June 30,				Total Principal and Interest
		Principal	Interest	
	2016 General Obligation Bonds			
2021	Original Amount \$79,000,000	4,675,000	2,111,750	6,786,750
2022	Interest Rate: 2.00%-5.00%	4,900,000	1,878,000	6,778,000
2023	(Includes School Debt)	5,150,000	1,633,000	6,783,000
2024		5,400,000	1,375,500	6,775,500
2025		5,625,000	1,159,500	6,784,500
2026		5,800,000	990,750	6,790,750
2027		5,900,000	874,750	6,774,750
2028		6,025,000	756,750	6,781,750
2029		6,200,000	576,000	6,776,000
2030		6,400,000	390,000	6,790,000
2031		6,600,000	198,000	6,798,000
		62,675,000	11,944,000	74,619,000
	2016B General Obligation Refunding Bonds			
2021	Original Amount \$27,430,000 (Refunded 2010)	2,900,000	693,650	3,593,650
2022	Interest Rate: 1.33%	3,050,000	544,900	3,594,900
2023		3,200,000	388,650	3,588,650
2024		3,365,000	224,525	3,589,525
2025		3,480,000	105,600	3,585,600
2026		3,540,000	35,400	3,575,400
		19,535,000	1,992,725	21,527,725
	2018 General Obligation Bonds			
2021	Original Amount \$71,000,000	3,740,000	2,498,663	6,238,663
2022	Interest Rate: 2.95%-5.00%	3,925,000	2,311,663	6,236,663
2023		4,120,000	2,115,413	6,235,413
2024		4,330,000	1,909,413	6,239,413
2025		4,545,000	1,692,913	6,237,913
2026		4,770,000	1,465,663	6,235,663
2027		4,965,000	1,274,863	6,239,863
2028		5,160,000	1,076,263	6,236,263
2029		5,365,000	869,863	6,234,863
2030		5,530,000	708,913	6,238,913
2031		5,690,000	545,778	6,235,778
2032		5,865,000	372,233	6,237,233
2033		6,045,000	190,418	6,235,418
		64,050,000	17,032,053	81,082,053

Fiscal Year Ended June 30,		Principal	Interest	Total Principal and Interest
	2019 PBA of Sevier County			
2021	Original Loan Amount \$58,000,000	3,245,000	1,579,231	4,824,231
2022	Interest Rate: 2.84%	3,335,000	1,485,793	4,820,793
2023		3,430,000	1,389,764	4,819,764
2024		3,530,000	1,294,536	4,824,536
2025		3,630,000	1,189,355	4,819,355
2026		3,735,000	1,084,831	4,819,831
2027		3,840,000	977,283	4,817,283
2028		3,945,000	869,087	4,814,087
2029		4,060,000	753,119	4,813,119
2030		4,175,000	636,213	4,811,213
2031		4,295,000	515,996	4,810,996
2032		4,415,000	393,399	4,808,399
2033		4,540,000	265,197	4,805,197
2034		4,670,000	134,471	4,804,471
		54,845,000	12,568,275	67,413,275
	2020A General Obligation Refunding Bonds			
2021	Original Loan Amount \$16,885,000	3,795,000	787,967	4,582,967
2022	Interest Rate: Variable	4,040,000	654,500	4,694,500
2023	Used 2.5% for Budgeting Purposes	4,355,000	452,500	4,807,500
2024	<i>This loan refinances 2008 TMBF loan</i>	4,695,000	234,750	4,929,750
		16,885,000	2,129,717	19,014,717
	State of Tennessee School Energy Loan			
2021	Original Loan Amount \$1,000,000	99,996		99,996
2022	Interest Rate: 0.0%	41,705		41,705
		141,701	0	141,701
	State of Tennessee School Energy Loan			
2021	Original Loan Amount \$971,517.72	97,152		97,152
2022	Interest Rate: 0.0%	97,152		97,152
2023		56,670		56,670
		250,974	0	250,974

Fiscal Year Ended June 30,		Principal	Interest	Total Principal and Interest
	State of Tennessee School Energy Loan			
2021	Original Loan Amount \$2,140,835	175,260	11,352	186,612
2022	Interest Rate: .75%	176,580	10,032	186,612
2023		177,900	8,712	186,612
2024		179,244	7,368	186,612
2025		180,588	6,024	186,612
2026		181,944	4,668	186,612
2027		183,324	3,288	186,612
2028		184,704	1,908	186,612
2029		154,901	551	155,452
		<u>1,594,445</u>	<u>53,903</u>	<u>1,648,348</u>
	Total General Long-Term Debt	<u>269,063,027</u>	<u>51,416,728</u>	<u>320,479,755</u>

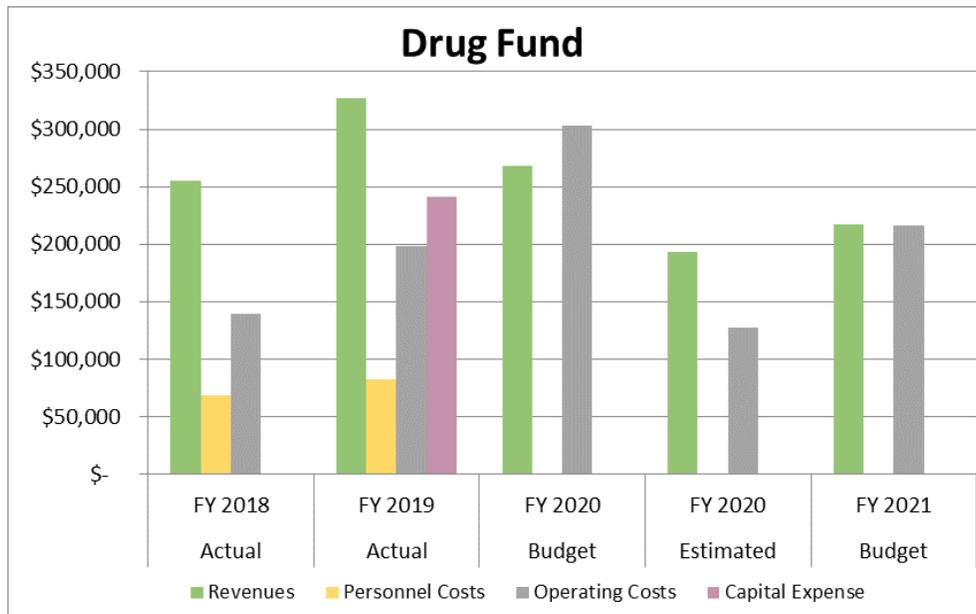
City of Murfreesboro			
Projected Legal Debt Margin Information			
Legal Debt Margin Calculation For Fiscal Year:	6/30/2020	6/30/2021	
Assessed value - As projected in budget	4,695,020,161	4,659,334,016	
Debt limit (15% of assessed value)	704,253,024	698,900,102	
Debt applicable to limit:			
General obligation bonds	184,494,000	166,965,000	
Public Building Authority Loans	84,485,907	72,271,000	
Less: Debt Service Fund (projected)	(609,000)	(609,000)	
Net general obligation debt	268,370,907	238,627,000	
Energy Loans - Low Interest (Schools)	1,594,445	1,419,185	
Energy Loans - Interest Free (Schools)	392,675	195,527	
Total Debt Applicable to Limit	<u>270,358,027</u>	<u>240,241,712</u>	
Legal debt margin	<u>433,894,997</u>	<u>458,658,390</u>	
Debt limit	704,253,024	698,900,102	
Total net debt applicable to limit	270,358,027	240,241,712	
Legal debt margin	<u>433,894,997</u>	<u>458,658,390</u>	
Total net debt applicable to the limit as a percentage of debt limit	38.39%	34.37%	

DRUG FUND

The Drug Fund is comprised of revenue from drug fines and confiscated property seized by the Murfreesboro Police Department. All management of the Fund's monies is directed by the Police Department. The fund is used to support additional drug enforcement activities by the police department and to provide anti-drug education programs.

Expenditure Summary

	Drug Fund				
	Actual	Actual	Budget	Estimated	Budget
	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021
Revenues	\$ 254,876	\$ 326,547	\$ 267,800	\$ 192,783	\$ 217,300
Personnel Costs	\$ 68,881	\$ 82,118	\$ -	\$ -	\$ -
Operating Costs	\$ 139,171	\$ 198,105	\$ 303,500	\$ 126,910	\$ 215,900
Capital Expense	\$ -	\$ 240,675	\$ -	\$ -	\$ -
Total	\$ 208,052	\$ 520,897	\$ 303,500	\$ 126,910	\$ 215,900



Implementation of Council Priorities

Maintain Public Safety

- Enforcement activities designed to eradicate illegal drug use in neighborhoods and communities throughout the City
- Educate the public on the risks involved with drug use and current trends involving drug use

Responsible Budgeting

- These funds support the Police Department's efforts to ensure the City remains an excellent location for schools, businesses, and industry

FY 2020 Accomplishments

- The addition of two detective positions to the Special Investigations Section in order to increase capabilities investigating drug overdoses
- Obtained a software tool that assists detectives in developing and monitoring intelligence related to gang members
- Assigned a designated TFO to the ATF for enhanced prosecution of violent repeat criminals in the Federal System
- Partnered with Department of Children Services and local hotel employees to increase awareness related to human trafficking

FY 2021 Department Goals

- Develop best practices regarding intelligence received from the National Integrated Ballistics Information Network
- Full implementation of gang member data base by establishing policy and providing data access to all police officers
- Participate in the creation of a state, local, and federal partnership with a focus on the investigation and prosecutions of heroin and fentanyl related drug overdoses
- Development of educational awareness training for officers and the public regarding drug use, prostitution, human trafficking, and gang related trends in Murfreesboro

Position Summary

None

Fixed Asset Summary

None

CAPITAL IMPROVEMENT FUND

The Capital Improvement Fund houses the major non-bonded debt portion of capital projects of the City. In addition, this Fund includes the bond funds shared from Rutherford County which are required to be used for City Schools capital purposes.

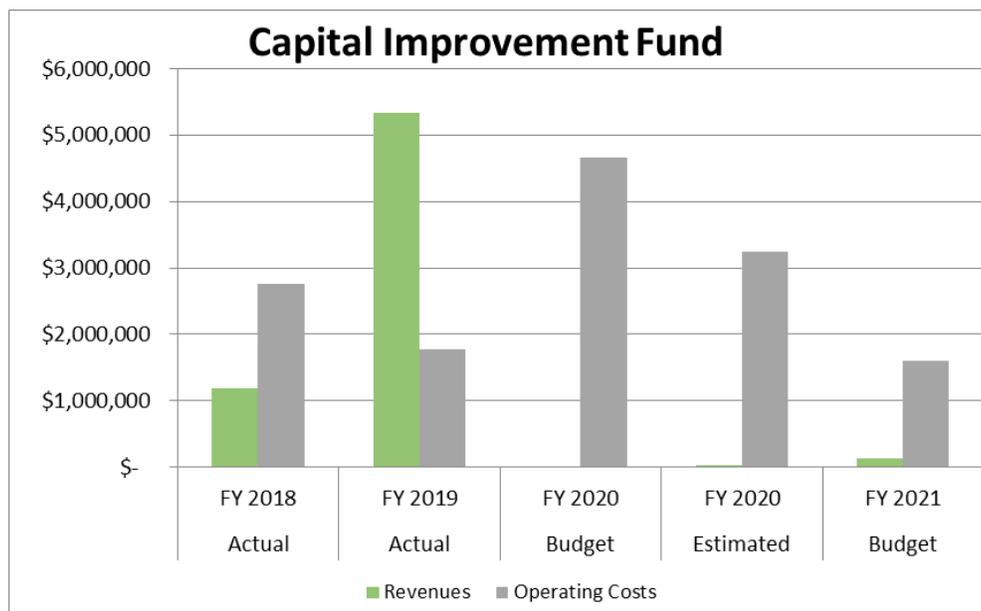
The City entered into an agreement with Linebaugh Library to participate in building a Community Technology Center on City owned property. Construction began in FY 18 and opened in the summer of 2018. Additional funds from a Christy Houston grant are remaining for additional enhancements.

Additionally, the use of a Wayfaring Grant received in a prior fiscal period is available for use maintaining directional and information signs placed in the downtown area.

The fund balance not earmarked for specific projects may be used for general capital purposes of the City. In FY21, these projects include parks and recreation, information technology, public safety and golf course equipment.

Expenditure Summary

Capital Improvement Fund					
	Actual	Actual	Budget	Estimated	Budget
	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021
<i>Revenues</i>	\$ 1,195,065	\$ 5,338,400	\$ 1,000	\$ 32,000	\$ 133,360
Personnel Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Costs	\$ 2,758,484	\$ 1,781,548	\$ 4,653,900	\$ 3,244,500	\$ 1,606,160
Capital Expense	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 2,758,484	\$ 1,781,548	\$ 4,653,900	\$ 3,244,500	\$ 1,606,160



Implementation of Council Priorities

Responsible Budgeting

- Maintain capital improvement plan software and monitoring procedures

Expand Infrastructure

- Continue to maintain capital projects to meet the needs of the City and its citizens

FY 2020 Accomplishments

- Accurately accounted for capital projects
- Purchased furniture, fixtures and equipment for Salem Elementary

FY 2021 Department Goals

- Maximize grant revenues, County Shared Bond proceeds and a low interest loan proceeds by maintaining efficiency and accuracy
- Partner with City school staff to allocate county shared bond funds to various school capital projects

Position Summary

None

Fixed Asset Summary

Account	Amount	Description
Capital Outlay	\$7,600.00	Way Finding Grant
Capital Outlay	\$617,700.00	County Shared Bonds
Capital Outlay	\$130,860.00	Christy Houston Technology Center Grant
Capital Outlay	\$100,000.00	Unallocated capital improvement items
Parks & Recreation Facilities	\$25,000.00	Replacement stage curtains - PCC
Other Improvements	\$10,000.00	Alarm System
Machinery & Equipment	\$86,100.00	Ballistic vests with plates
Machinery & Equipment	\$13,000.00	Replacement 72” mower - Greenway
Machinery & Equipment	\$13,000.00	Replacement 72” mower - Siegel
Machinery & Equipment	\$6,500.00	Normal replacement treadmills - Sports Com
Machinery & Equipment	\$8,000.00	New pull behind mower - Central Maintenance
Machinery & Equipment	\$24,000.00	New large area mower - Ballfields
Machinery & Equipment	\$5,500.00	New turf groomer - Siegel
Machinery & Equipment	\$9,000.00	New turf debris collector - Siegel
Machinery & Equipment	\$6,400.00	New Roto Vac machine - PCC
Machinery & Equipment	\$10,500.00	New floor polisher - Sports Com
Transportation Equipment	\$225,000.00	Golf cart fleet
Computer Software Expense	\$25,000.00	Police computer software
Computer Equipment	\$70,000.00	5-year PC replacements
Computer Equipment	\$6,000.00	GIS PC replacement
Computer Equipment	\$20,000.00	5-year network switch replacement

Account	Amount	Description
Computer Equipment	\$20,000.00	VMhost server
Computer Equipment	\$17,000.00	Avid Editing System - normal replacement

LOAN / BOND FUND

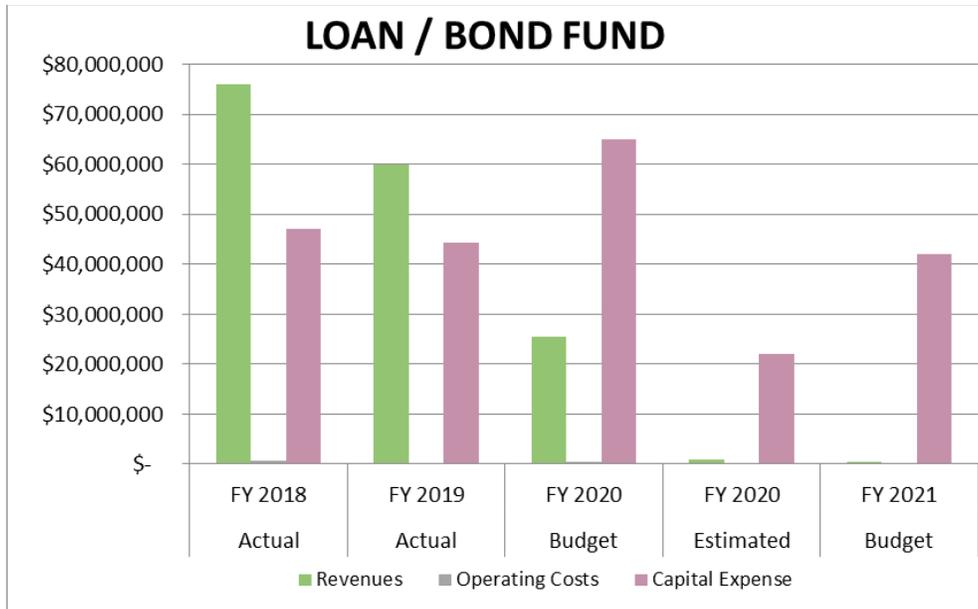
The Loan/Bond Fund is a capital project fund that covers expenses of the City's projects funded through the Tennessee Municipal Bond Fund (TMBF), the Public Building Authority (PBA) of Sevier County or bonds issued through the open market. As a capital project fund, revenues from loans and bond issues are recorded and expensed to Capital Projects and Debt Service Funds.

A sampling of some of the larger projects budgeted for in this fund include:

- A new Airport terminal to replace the original building built in the 1950s. This facility will provide additional classroom space to rent to MTSU for their aerospace program, as well as short-term meeting space, with an overall cost estimated to be \$5.8 million. Additionally, a \$2 million new development is planned for the south apron area of the airport for future hangar space. In addition to borrowed funds, the Airport has secured state grant funding. The terminal is expected to be occupied in the fall of 2020.
- Approximately \$1.4 million has been borrowed for a new public works annex on the south side of the City. Plans are to move a portion of City facilities to a more centrally located area.
- The Police Department has approximately \$3.5 million remaining to complete a new Police Communications and Radio System including another communication tower.
- Funds have been borrowed to construct Fire Station 11 with an estimated cost of \$4.5 million, and to add a fire engine estimated to cost \$1.2 million. The next fire station will be in the Blackman High School area, on Blaze drive, and should be complete in early FY 21.
- Transportation needs continue to be an important focus for the City. Approximately \$20 million is still available from funds borrowed in previous issues for construction of various projects across the City. Future maintenance costs for this and other highways is paid for through the General Fund and the State Street Aid as part of the City's normal maintenance costs.

Expenditure Summary

	LOAN / BOND FUND				
	Actual	Actual	Budget	Estimated	Budget
	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021
<i>Revenues</i>	\$ 76,124,633	\$ 59,865,543	\$ 25,450,000	\$ 929,000	\$ 500,000
Personnel Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Costs	\$ 725,255	\$ 37,829	\$ 395,000	\$ 130,000	\$ 100,000
Capital Expense	\$ 47,025,845	\$ 44,340,637	\$ 65,000,000	\$ 22,000,000	\$ 42,000,000
Total	\$ 47,751,100	\$ 44,378,466	\$ 65,395,000	\$ 22,130,000	\$ 42,100,000



FY 2020 Accomplishments

- Managed borrowed funds to track spending by category and loan type for effective reporting
- Completed updated Community Investment Plan

FY 2021 Department Goals

- Coordinate with new project financial software to track borrowed funds for reporting and inquiry purposes
- Update Community Investment Plan

Position Summary

None

Fixed Asset Summary

None

INSURANCE FUND

The Insurance fund reflects the cost of the City’s self-funded health insurance plan and dental program.

Because Human Resources and the Insurance Fund goals are interrelated, several of the operating and performance measures of Human Resources also serve the Insurance Fund.

The City’s benefit agreements for Health Insurance, Pharmacy Plan, Section 125 Plan, Employee Assistance Program, Life and Long Term Disability Insurance, Dental, Vision and Stop Loss coverage are under contract through 2020. The costs for all of these coverages except Life and Long Term Disability Insurance and Vision agreements are funded within the Insurance Fund. The remaining plans are covered in the various departmental personnel sections

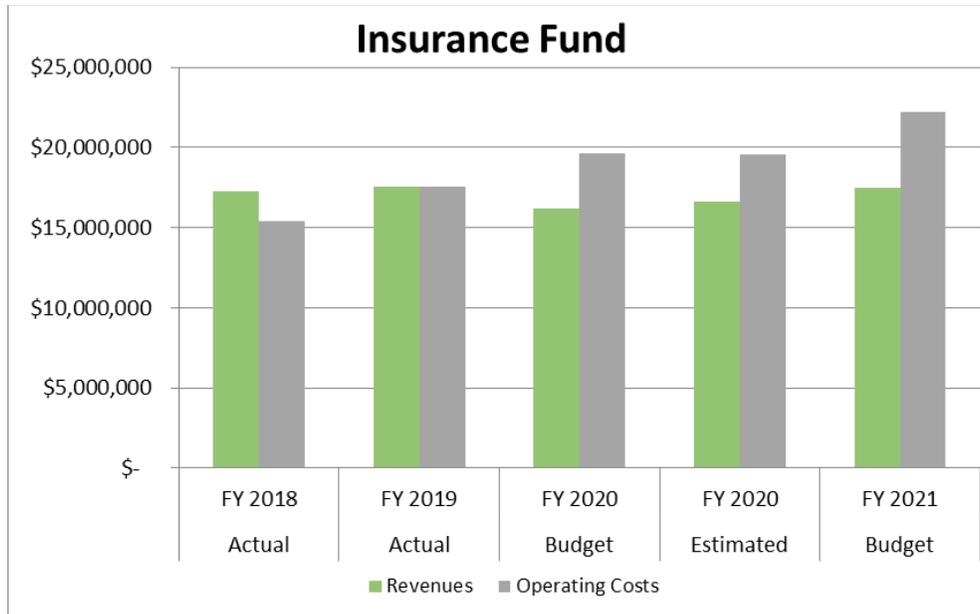
Based on a national survey of employer-sponsored health plans, the City’s new benefits consultant, Mercer Health & Benefits, LLC, advised that healthcare costs are projected to increase 3.6% to 4.9% depending on plan design changes for calendar year 2021. The City could recognize health care benefit costs rise as a result of both the spreading coronavirus and recent legislation requiring health plans to cover testing and related costs for COVID-19, the respiratory disease the virus causes. In addition to the CARES Act, the City, like most self-funded employers, went above the requirements and waived cost-sharing for hospitalizations related to COVID-19 treatment. Mercer also shared self-funded companies may experience the opposite effect, because unnecessary surgeries/procedures are being discouraged for the foreseeable future and would expect a slight rise in costs toward the end of the 2020 calendar year. However, Mercer also believes that dental and vision costs may see a reduction in services due to government mandated “safer at home” requirements and low follow up on dental and vision annual procedures.

In recent years, the fund balance of the Insurance Fund has grown, seeing revenues higher than expenses. For FY20, in addition to not increasing premiums, the City also decided to decrease the fund balance of the Insurance Fund by scheduling a “pass” on the December 2019 insurance premiums incurred by both the City and employee.

With guidance from Mercer, initial projections have been made for calendar year 2021 benefit costs indicating a rate increase would be in order, a rate increase is not being recommended at this time. It is believed the fund balance of the Fund can withstand an additional decrease. This will be monitored closely and if a premium increase is needed, it could be recommended and put in place for January – June 2021.

Expenditure Summary

	Insurance Fund				
	Actual FY 2018	Actual FY 2019	Budget FY 2020	Estimated FY 2020	Budget FY 2021
<i>Revenues</i>	\$ 17,286,098	\$ 17,566,423	\$ 16,209,800	\$ 16,643,000	\$ 17,473,600
Personnel Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Costs	\$ 15,393,466	\$ 17,549,339	\$ 19,637,000	\$ 19,538,000	\$ 22,245,700
Capital Expense	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 15,393,466	\$ 17,549,339	\$ 19,637,000	\$ 19,538,000	\$ 22,245,700



Implementation of Council Priorities

Responsible Budgeting

- Self-insurance has proven a cost-effective way for the City to provide health insurance for its employees and their dependents

FY 2020 Accomplishments

- Continue to manage cost containment of insurance health plans
- Received competitive sealed proposals and approved new Benefit Consultant with agreement beginning January 1, 2020
- Received competitive sealed proposals and approved three-year Wellness agreement
- Received Invitation to Bid responses, and approved stop-loss contract for calendar year 2020
- Met Affordable Care Act compliance requirements

FY 2021 Department Goals

- Review narrow networks as an additional medical plan option for employees
- Request for competitive sealed proposals for the City's health, pharmacy, and stop-loss agreements which expires in 2020

Position Summary

None

Fixed Asset Summary

None

RISK MANAGEMENT FUND

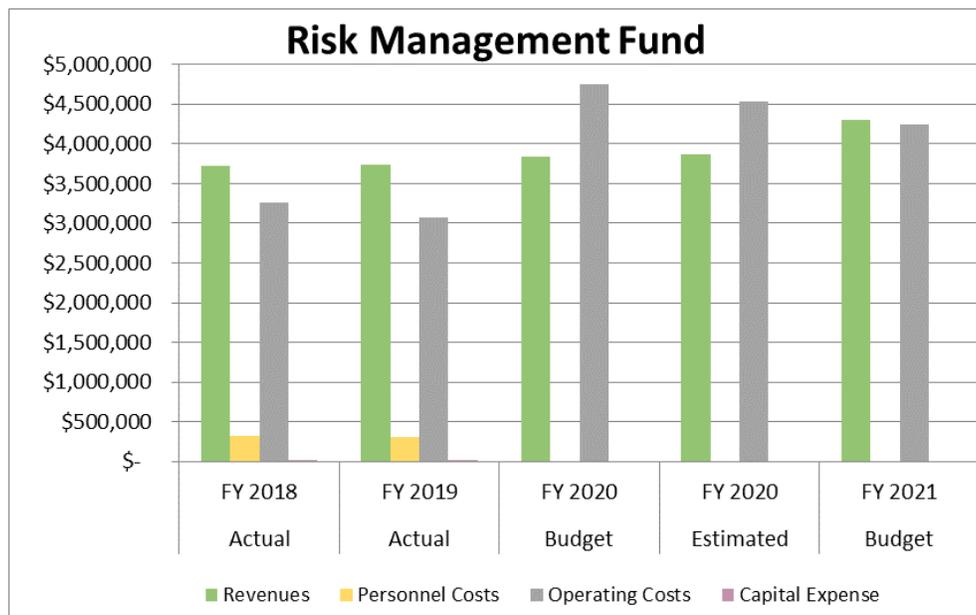
The Risk Management Fund insures other City departments through self-insurance retention and insurance policies. It provides a means to assess, mitigate, insure against, and manage operational risks.

The City Attorney has primary budgetary and administrative responsibility for the Fund and manages the Fund's liability-, property-, and auto-insurance claim functions. Training, safety, and workers' compensation functions are primarily managed by the Human Resources Department with periodic assistance from the Legal Department.

Various departmental budgets are assessed amounts that contribute to the Risk Management Fund.

Expenditure Summary

	Risk Management Fund				
	Actual FY 2018	Actual FY 2019	Budget FY 2020	Estimated FY 2020	Budget FY 2021
Revenues	\$ 3,721,170	\$ 3,738,919	\$ 3,842,160	\$ 3,874,120	\$ 4,301,855
Personnel Costs	\$ 318,323	\$ 304,847	\$ -	\$ -	\$ -
Operating Costs	\$ 3,253,370	\$ 3,074,013	\$ 4,745,933	\$ 4,528,789	\$ 4,237,103
Capital Expense	\$ 228	\$ 1,212	\$ -	\$ -	\$ -
Total	\$ 3,571,921	\$ 3,380,072	\$ 4,745,933	\$ 4,528,789	\$ 4,237,103



Implementation of Council Priorities

Maintain Public Safety

- Make recommendations for safe operations within City departments to assure uninterrupted, unimpaired service is consistently provided

Responsible Budgeting

- Identify and recommend methods to mitigate City financial exposure due to inherent operational risks
- Administer the self-insurance retention in the most efficient and effective manner
- Secure insurance coverage from financially sound carriers to offset risk inappropriate for self-insurance retention

FY 2020 Accomplishments

- Transitioned primary responsibility for employee training, workers' compensation, and workplace safety to the Human Resources Department
- Consolidated remaining Risk Management Department functions within the Legal Department
- Revised City's Occupational Safety and Health Program
- Participated in loss-control survey conducted by Public Entity Partners

FY 2021 Department Goals

- Implement new risk management structures for handling general liability, property damage, and workers' compensation claims
- Continue to implement findings from loss-control survey
- Develop risk management procedures and guidance for use by departments
- Continual review of self-insurance funding and insurance coverages to assure most cost-efficient management of operational risk, including

Position Summary

Risk Management Fund				
	Actual	Actual	Estimated	Proposed
	FY 2018	FY 2019	FY 2020	FY 2021
Job Description				
Risk Manager*	1	1	0	0
Safety Officer**	1	1	0	0
Claims Specialist**	1	1	0	0
Total Risk Management Fund	3	3	0	0
*Position transferred to Legal Department				
**Positions transferred to Human Resources Department				

Fixed Asset Summary

None

APPENDIX B

Non-major Revenue Descriptions

Building Permit Fee Schedule

Residential building permits make up 25 percent of Licenses, Permits, Fines and Fees. Building permit fees are based on square footage of heated areas plus one-third of the square feet of unheated areas and areas under roof, such as garages, unfinished basements and carports. Commercial building permit fees are calculated using a sliding scale based on the construction cost. A sample of fees shown below reflect the current fees schedule in place at the time of budget adoption.

NEW CONSTRUCTION BUILDING PERMIT FEE SCHEDULE	
TOTAL SQUARE FEET	FEE
Less than 1000 sq. ft.	Minimum fee of \$325.00
1000 sq. ft. to 2000 sq. ft.	\$325.00 plus \$0.36 per sq. ft. over 1000 sq. ft.
2001 sq. ft. to 3000 sq. ft.	\$675.00 plus \$0.47 per sq. ft. over 2000 sq. ft.
More than 3000 sq. ft.	\$1,150.00 plus \$0.52 per sq. ft. over 3000 sq. ft.

COMMERCIAL, INDUSTRIAL, AND MULTIFAMILY BUILDING PERMIT FEE SCHEDULE	
TOTAL VALUATION	FEE
\$101.00 to \$2,000.00	\$22.00 per thousand or fraction thereof
\$2,001.00 to \$15,000.00	\$46.00 for the first \$2,000.00 plus \$14.00 for each additional thousand or fraction thereof, to and including \$15,000.00
\$15,001.00 to \$50,000.00	\$220.00 for the first \$15,000.00 plus \$11.20 for each additional thousand or fraction thereof, to and including \$50,000.00
\$50,001.00 to \$100,000.00	\$614.00 for the first \$50,000.00 plus \$9.00 for each additional thousand or fraction thereof, to and including \$100,000.00
\$100,001.00 to \$500,000.00	\$1,064.00 for the first \$100,000.00 plus \$5.60 for each additional thousand or fraction thereof, to and including \$500,000.00
\$500,001.00 and up	\$3,314.00 for the first \$500,000.00 plus \$3.40 for each additional thousand or fraction thereof

Building permits for additions, alterations and/or accessory buildings are \$10 per thousand of valuation with a minimum fee of \$20.

Electrical Licenses

The City requires electrical contractors to obtain a City of Murfreesboro electrical license to install, maintain or repair electrical wiring, devices, signs and appliances. Section 11-50 of the City Code sets forth the limitations of work permitted in each class of license. The fees are due on October 1.

Electrical License Fees	
Type	Amount
Class 1A Electrical Contractor	\$200
Class 1B Electrical Contractor	\$100
Class III Residential Electrical Contractor	\$75
Class III Electrical Heating and AC Contractor	\$75
Class IV Electrical Sign Contractor	\$75
Special License	\$100
Journeyman Electrical Registration Fee	\$25

The City's Board of Electrical Examiners is responsible for approving applicants to take the exams for the classes listed above.

Gas License

The City requires gas contractors to obtain a City of Murfreesboro gas license to install or modify gas piping, venting or equipment. Section 15-25 of the City Code sets forth the limitations of work permitted by each class of license. The City's Board of Gas Examiners is responsible for approving applicants to take the exams for the classes listed. The fees are due and payable on October 1 of each year.

Gas License Fees	
Type	Amount
Class I Commercial Gas Contractor	\$100
Class II Residential Gas Contractor	\$50
Journeyman Gas Installer Registration Fee	\$10

Electrical Permits

Electrical permit fees are calculated based on service size and the number of inspections. The base fee is \$35.00.

Gas Permits

Gas permit fees are calculated based on number of gas outlets. The base fee is \$30.00.

Plumbing Permits

The base fee for any plumbing permit issued under the International Plumbing Code or the International Residential Code is \$40.00. Additional fees are as follows:

ITEM	FEE
For each plumbing fixture, floor drain or trap (including water drainage piping)	\$8.00
For each building sewer	\$30.00
For each building sewer having to be placed or repaired	\$30.00
For each cesspool	\$10.00
For each septic tank, step system septic tank and seepage pit or drainfield	\$20.00
For each water heater and/or vent	\$15.00
For installation, alteration, or repair of water piping and/or water treating equipment	\$25.00
For repair or alteration of drainage of vent piping	\$25.00
For vacuum breakers or backflow protection devices installed subsequent to the installation of the piping or equipment served	\$8.00

Mechanical Permits

Mechanical permits issued under the International Residential Code are \$75 per dwelling unit.

MECHANICAL PERMITS ISSUED UNDER THE INTERNATIONAL MECHANICAL CODE	
TYPE OF INSPECTION	FEE
Inspection of new heating, ventilating, duct work, air conditioning, and refrigeration systems and replacements of any such existing system with a system whose capacity is comparable to that of the system being replaced	\$60.00 for the first one thousand dollars or fraction thereof, of valuation of the installation plus \$6.00 for each additional one thousand dollars or fraction thereof
Inspection of repairs, alterations, and additions to an existing system	\$50.00 for the first one thousand dollars or fraction thereof, of valuation of the installation plus \$4.00 for each additional one thousand dollars or fraction thereof
Inspection of boilers (based upon BTU input)	
33,000 BTU (1 BHp) to 165,000 BTU (5 BHp)	\$20.00
165,001 BTU (5 BHp) to 330,000 BTU (10 BHp)	\$30.00
330,001 BTU (10 BHp) to 1,165,000 BTU (52 BHp)	\$60.00
1,165,001 BTU (52 BHp) to 3,300,000 BTU (98 BHp)	\$70.00
Over 3,300,000 BTU	\$80.00

Land Disturbance Permits

New construction projects in the City of Murfreesboro such as new retail buildings, new subdivisions, or new roadways that include land disturbing activities like grading, excavation, clearing, and utility installation are required to obtain a City Land Disturbance Permit. The owner, developer, engineer or contractor can initiate the permitting process by completion and submittal of a Land Disturbance Permit application to the City Engineering Department. Following approval of the application by the Engineering Department, a Land Disturbance Permit must be obtained by the contractor from the Building and Codes Department prior to beginning

construction activities. Fees are calculated based on the cubic yards of soil to be graded or excavated. The base fee is \$40.00

Mobile Food Service Vehicle Permits

Mobile Food Service Vehicle permit fees are \$50.00 and are valid for one year.

Fireworks Permits

Prior to issuance of a fireworks permit, an applicant must have obtained a state fireworks permit, approval of the proposed location by the Board of Zoning Appeals and a valid City of Murfreesboro business license. A tent permit, in the amount of \$75.00, is also required, plus fees for on-site signage.

Beer Permits

A permit is required for selling beer at retail establishments, wholesaler, distributors, and caterers. The current rate for an application is \$250.

Burglar Alarm Permits

The burglar alarm permit fees are:

- Class I (Monitored by Alarm Company) \$30 permit fee is valid for 3-year period
- Class II (System is not monitored) \$25 permit fee is valid for 3-year period
- Class III (Direct line into Police Department) \$250 permit fee is valid for 1-year

Plat Review Fees

The fee for preliminary plat review fee is \$400 plus \$85 per lot. The final plat review fee is \$200 per plat plus \$55 per lot.

Geographic Information System (GIS) Fees

There is a charge of \$47 per topographical map, plus an additional \$12 fee if the map includes property lines.

Attorney Tax Fees

The Attorney Tax Fees represent 10% of the base real property tax collected at Chancery Court. This revenue line item is dependent upon the amount collected on Recovery of Reserved Taxes. There is no due date and revenues are received from Chancery Court automatically.

False Alarm Fees

The false alarm fees are calculated based on the number of false alarms in a 12-month period.

Police

False Alarms/per 12 months	Fee
1-3	No charge
4-19	\$25 per false alarm
20 and above	\$25 per false alarm plus citation to City Court

Fire

False Alarms/per 12 months	Fee
1-3	No charge
4-9	\$25 per false alarm
10 and above	\$25 per false alarm plus citation to City Court

There is a 10-day grace period for new permits only.

Office Service Charges

In accordance with state law, the City charges for copies made of City documents.

Planning Department Service Charges

The Planning Commission service charges include:

- Zoning & Rezoning applications other than rezoning to Planned Unit Development \$700
- Zoning & Rezoning Applications planned unit development, initial or amended \$950
- Site plan review \$400 - \$600 per plan (based on square footage)
- Grading Plans \$400 per plan
- Re-subdivision plat review \$200 per plat
- Board of Zoning Appeals Application (Special Use Permit, Variance, or Administrative Appeal) \$350
- Board of Zoning Appeals Application (Special Use Permit Renewals) \$250
- Board of Zoning Appeals Application (Special Meeting Application) \$450
- Maps, Land Use Studies, Zoning Ordinance, and Subdivision Regulation up to \$47

The Planning Commission is exploring implementation of additional fees in FY 2020.

The Planning Department also collects bonds to guarantee the installation and/or maintenance of landscaping in accordance with Section 27 of the Zoning Ordinance. Bonds that are forfeited are deposited into this revenue line item. The department also occasionally receives donations.

The forfeited funds and donations are used only for the purpose of planting trees and shrubs on public property.

Public Transit Fares

Rover, the City's transportation system, charges \$1 per ride for persons 17 to 64 and \$0.50 for persons under 16, over 65 or disabled.

Police Department Service Charges

The Police Department service charges include the cost of copies of police reports.

Fire Department Service Charges

The City provides fire protection to the Veterans Administration Campus, which is outside the City limits, on a contract basis. Services are provided as set forth in the terms and conditions of the contract. The monthly rate is negotiated by the City Manager.

Street Department Service Charges

The Street Department requires a permit for work performed in the City's right of way, in the amount of \$30. The applicant also provides a letter of credit to ensure the work is completed in accordance with the City's specifications. The Street Department also charges for mowing or cleanup of property that has been cited by the Building and Codes Department. These charges are based on actual costs plus an administrative fee.

Building and Codes Department Service Charges

The Building and Codes Department service charges include fees for temporary electrical service, temporary gas service, conditional certificate of occupancy, grading permits and other miscellaneous fees.

Solid Waste Department Service Charges

The Solid Waste Department service charges are charges for additional garbage pick-ups and additional carts as well as for miscellaneous scrap sales.

Parks & Recreation Department Service Charges

The Parks & Recreation Department charges for activities offered. These revenues also include private grants.

GIS Maintenance

The City's Geographic Information System (GIS) charges a portion of the annual maintenance of the GIS software to the Murfreesboro Water and Sewer Department.

Court House Circle Maintenance

The Street Department maintains the Rutherford County Courthouse Circle. Rutherford County provides funding to offset these costs.

Civic Plaza Maintenance

In accordance with the 1989 Joint Parking Facility Contract, the City and County agreed to share the cost of maintenance of the Civic Plaza above the Library block. The City is responsible for maintenance of the Civic Plaza above the City Hall block. The City funds 58.5 percent of the annual maintenance and the County's share is 41.5 percent.

Parking Garage Maintenance

In accordance with the 1989 Joint Parking Facility Contract, the City and County agreed to share the cost of maintenance of the Parking Garage. The City funds 68.5 percent of the maintenance and the County's share is 31.5 percent.

Rental of Property

The City receives rental income principally for real property from various agencies, including the Murfreesboro Little Theatre.

Donations

The City will occasionally receive donations for equipment or programs.

Police Training Schools

The actual number of training schools hosted by the Murfreesboro Police Department and the revenue associated with each varies from year to year. The schools include training sessions attended by other law enforcement agencies and include spring and fall sessions of the Citizens Police Academy. Each session averages 20 people with a cost of \$50.00 per person.

School Traffic Control Charges

The Police Department provides a total of three (3) Crossing Guards at private schools, one each at Middle Tennessee Christian School, St. Rose of Lima School and Providence Christian Academy. The annual charge is \$8,469.58 per school.

Police Camps

The MPD holds four RAD Camps during the months of June and July with a cost of \$25.00 per participant and an average enrollment of 20 campers per session.

Scrap Material Sales

There are occasional sales of scrap materials and metal.

Sale of Fixed Assets

The majority of the City's fixed assets determined available for disposal are sold on-line via the Govdeals.com website.

Other Miscellaneous Income

All other revenue not categorized is classified as miscellaneous revenue.

Interest

This revenue represents the General Fund's share of Interest income generated by the investment of idle funds.

From Risk Management Fund

The Risk Management Fund transfer reimburses the General Fund for Legal Department and Human Resources costs incurred to administer the City's risk management program.

From Electric Department

The Electric Department transfer reimburses the General Fund for Legal Department services for the Electric Department.

From Water and Sewer Department

The Water and Sewer Fund transfer reimburses the General Fund for Legal Department, Information Technology, and Human Resources services for the Water Resources Department.

From Stormwater Fund

The Stormwater Fund transfer reimburses the General Fund for Information Technology, Human Resources and Engineering services for the Stormwater Fund.

From City Schools

The City schools transfer reimburses the General Fund for Legal Department services to City Schools.

Drug Fund

The Drug Fund reimburses the General Fund for overtime expenses incurred by Vice officers.

APPENDIX C - TAX RATE COMPUTATION

		2020 - 2021 BUDGET YEAR					
		TAX RATE COMPUTATION					
ITEM #	DESCRIPTIONS	2017 - 2018 ACTUAL	2018 - 2019 ACTUAL	2019 - 2020 BUDGET	2019 - 2020 ESTIMATE	2020 - 2021 BUDGET	INCREASE (DECREASE)
1	ASSESSMENTS						
2	REAL PROPERTY	3,124,052,555	4,106,724,663	4,311,040,666	4,328,610,460	4,452,417,515	141,376,849
3	PERSONAL PROPERTY	229,645,294	262,077,545	258,970,980	270,573,329	224,548,829	(34,422,151)
4	PUBLIC UTILITY	75,909,192	89,322,370	89,322,370	95,836,372	235,435,086	146,112,716
5	TOTAL ASSESSMENTS	3,429,607,041	4,458,124,578	4,659,334,016	4,695,020,161	4,912,401,430	253,067,414
Note: The actual and estimated assessment values are per the tax roll as received and do not include subsequent refunds or adjustments, or the effects of the tax freeze program.							
BUDGET							
6	TOTAL 2020-2021 TENTATIVE BUDGET						180,437,560
7	LESS NON-PROPERTY TAX REVENUE						111,624,100
8	AMOUNT TO BE DERIVED FROM OTHER SOURCES						68,813,460
9	FROM FUND BALANCE						5,472,956
10	AMOUNT TO BE DERIVED FROM TAXATION						63,340,504
11	TAX RATE WILL PROVIDE	1.2894					63,340,504

APPENDIX D - FINANCIAL MANAGEMENT POLICIES

Overview

The following financial policies adopted by Resolution No. 10-R-26 of the City Council of Murfreesboro, Tennessee on September 16, 2010 (the “Resolution”) (“Financial Policy Statements”) establish the framework for the City of Murfreesboro Tennessee’s (the “City”) overall fiscal planning and management. These policies do not apply to the Murfreesboro Pension Fund, Murfreesboro Electric Department, Murfreesboro Water and Sewer Department, Murfreesboro Stormwater Fund, Murfreesboro City Schools, Evergreen Cemetery or any of their related funds.

The financial policies set forth guidelines against which current budgetary performance can be measured and proposals for future programs can be evaluated. These publicly adopted financial policies are also intended to demonstrate to residents, the credit rating industry, municipal bond investors, auditors and the State Comptroller that the City is committed to sound financial management and fiscal integrity.

The financial policies also improve the City’s fiscal stability by helping City officials plan fiscal strategy with a consistent approach. Adherence to adopted financial policies promotes sound financial management, which can improve City bond ratings, lower the cost of capital, manage interest rate risk exposure, and preserve financial flexibility. It is presumed that these policies are consistent with all laws and regulations, but such laws and regulations shall control in the event of a conflict or discrepancy.

1. The City will adopt and maintain these Financial Policy Statements to guide its decision making in the areas of budget, fund balance, capital improvement planning, debt management, investments and cash management. These financial policies can provide guidance during the preparation and deliberation of the City’s annual budget and other policy decisions that impact the City’s financial condition. The Financial Policy Statements will be reviewed annually during preparation of the budget.
2. The City will maintain a system of financial monitoring, control and reporting for all operations and funds held on behalf of the City.
3. The City will strive to synchronize its annual budget, capital improvement plan, Council-established goals and planning studies in a comprehensive manner reflected in the published budget, annual capital improvement plan and annual comprehensive financial report.
4. All departments will participate in the responsibility of meeting policy goals and ensuring long-term financial health.
5. The City’s accounting and financial reporting systems will be maintained in conformance with all federal and state laws, generally accepted accounting principles (GAAP) and standards of the Government Accounting Standards Board (GASB) and Government Finance Officers Association (GFOA).
6. An annual audit will be performed by an independent public accounting firm, with an audit opinion to be included with the City’s published Comprehensive Annual Financial Report (CAFR).
7. The independent auditor will present the CAFR and discuss audit findings at a public meeting.
8. The City intends to participate in the GFOA Certification of Achievement for Excellence in Financial Reporting Program.
9. The City’s CAFR will be submitted to the Electronic Municipal Market Access (EMMA) as required to meet continuing disclosure requirements.

10. The City Charter also prescribes certain duties and responsibilities of the City Recorder, City Treasurer and City Manager that are not amended or changed by these policies. In the event of a conflict, the City Charter or City Code shall control.

Operating Budget Policies

General

The City will use a long-term perspective to examine short term operations and capital planning to maintain stability in the City's finances, make the organization an efficient and effective provider of needed services, maintain good credit ratings and prepare for unforeseen emergencies.

1. In accordance with the City Charter Section 74, the City Manager will submit the proposed budget to City Council not later than May 15th.
2. The City Manager's proposed budget will include revenues and expenditures detailed by fund, program and activity for four years (two years prior, current year budget and estimated and the proposed budget year).
3. The City Council will adopt a balanced operating budget using current revenues which may include use of Fund Balance. The budgeting of Fund Balance, as described in the Fund Balance Policies herein, for operating capital has been a historical practice of the City.
4. The budget process will incorporate a long-term perspective that will help assess the impacts of current and proposed operating and capital budgets in order to develop appropriate strategies to achieve the goals of financial stability, efficient operations, good credit ratings and preparedness for the unforeseen.
5. The City Manager and Finance Director/City Recorder will project revenues and expenditures over time using assumptions about economic conditions, historical and current financial performance, major goals and projects and other relevant factors.
6. The budget will reflect the City's broad organizational goals. These broad goals are reflected in the master plans for transportation, land use, recreation, other studies and through information communicated during the preparation of the annual budget and capital improvement plan.
7. The budget document will include the City's financial policies, goals, and budget calendar.
8. The budget will involve and promote effective communications with residents, including conducting a public hearing prior to the final approval of the budget.
9. The budget process is intended to weigh competing requests for City resources, within expected fiscal constraints.
10. Requests for new, on-going programs made outside the budget process will be discouraged.
11. The City Manager will provide financial updates relative to the established budget to the City Council during the fiscal year. The City Manager and City Council will determine the schedule for the frequency and content of these reports. The Finance Department will provide monthly statements of expenditures to department heads after closeout of each month.
12. Budget amendments must be approved by the City Council. Generally, these will be considered annually at the conclusion of the fiscal year.

Revenue

1. The City will maintain diversified and stable revenues to shelter it from the impact of short-term fluctuations in any one revenue source. The City will strive to further broaden the revenue stream, to the extent possible, including the diversifying of the property tax base and local sales tax generators.
2. The City Council will adopt a tax rate adequate to meet the financial obligations of the City each year.
3. Nonrecurring revenues and other financing resources will not be used to finance ongoing operations with the exception of the use of approved grants or the use of Fund Balance under fund balance policies.
4. Revenue estimates will be conservative and based upon trend analysis, economic conditions and other factors and will be established by the City Manager and Finance Director/City Recorder.
5. The City will annually review its fees and other charges for service to ensure that revenues are meeting intended program goals and are keeping pace with inflation, other cost increases and any applicable competitive rate.
6. Grants will be spent for the purposes intended and will not be relied on for basic general fund services.
7. All potential grants will be carefully examined for matching requirements (both dollar and level-of-effort matches). The City will vigorously pursue grants for capital projects that fit long-range community improvements goals. The City will review grants for operating programs on an individual basis to determine the suitability of accepting the grants from a sustainable long-term financial perspective.
8. The City will use appropriate methods to collect monies owed on property taxes, court judgments and other sources.

Expenditures

1. Current operating expenditures will be funded with current operating revenues, approved grants or under the approved policy for the use of fund balance.
2. The City will pursue goals of efficiency and effectiveness by balancing short term and longer-term community interests.
3. Where possible, performance measures and productivity indicators will be integrated into the budget.
4. Department Heads are charged with budgetary responsibility of managing expenditures of their departments. Department heads are expected to manage total expenditures within the limit established by City Council during the budget process for the fiscal year. The department head shall notify the City Manager and Finance Director in writing as soon as possible when it is identified that total expenditures are expected to exceed the authorized limits of the adopted budget.
5. During the fiscal year, the City Manager and Finance Director/City Recorder will monitor revenues and expenditures monthly to compare actual performance to budget. Regular monitoring is intended to provide an opportunity for actions to be taken to bring the budget back into balance.
6. The number of full-time authorized positions is set by the City Council during the annual budget approval. Any additions to the number of full-time authorized positions must be approved by City Council.
7. The annual budget will include a line item for funding of unforeseen needs of an emergency and non-recurring nature. The target "Unforeseen Contingency" line item will be \$500,000.

8. At this time, the City chooses not to use derivative financial structures in the management of the City's expenditures. Prior to any proposed use of derivatives, a written management report detailing the positive and negative consequences of the structures will be presented and adopted by City Council.

Fund Balance Policies

The City's Fund Balance is the accumulated difference between assets and liabilities within governmental funds. A sufficient fund balance allows the City to meet its contractual obligations, provide funds for new and existing programs established by City Council, mitigate negative revenue implications of federal or state budget actions, mitigate economic downturns, fund disaster or emergency costs, provide funds for cash flow timing discrepancies and fund non-recurring expenses identified as necessary by City Council.

This policy establishes limitations on the purposes for which Fund Balances can be used in accordance with Governmental Accounting Standards Board Statement Number 54. The City's financial statements will report up to five components of Fund Balance: (1) Non-spendable Fund Balance; (2) Restricted Fund Balance; (3) Committed Fund Balance; (4) Assigned Fund Balance and (5) Unassigned Fund Balance.

Non-spendable Fund Balance

According to GASB, "Fund balance is only an approximate measure of liquidity. One reason is that some of the assets reported in governmental funds may be inherently non-spendable from the vantage point of the current period. There are assets that will never convert to cash (e.g., prepaid items and inventories of supplies); assets that will not convert to cash soon enough to affect the current period (e.g., non-financial assets held for resale, such as foreclosed properties); and resources that must be maintained intact pursuant to legal or contractual requirements (e.g., capital of a revolving loan fund). Accountants signal this practical constraint on spending by labeling the relevant portion of fund balance as non-spendable fund balance.

Restricted Fund Balance

Restricted fund balance represents that portion of fund balance that is subject to externally enforceable legal restrictions. Such restrictions typically are imposed by parties altogether outside the government such as creditors, grantors, contributors or other governments. Restrictions can also be conditioned on an authorization to raise revenues to be used for a particular purpose (e.g., gas tax for road construction).

Committed Fund Balance

Committed fund balance represents that portion of fund balance whose use is constrained by limitations that the government imposes on itself at the highest decision-making level (City Council) and remains binding unless removed in the same manner.

Assigned Fund Balance

Assigned Fund Balance describes that portion of fund balance that reflects a government's intended use of resources. Such intent can be established by the governing body, another body or official designated for that purpose.

There are two essential differences between committed fund balance and assigned fund balance. First, committed fund balance requires action by the highest level of decision-making authority (City Council). Second, formal action is necessary to impose, remove or modify a constraint reflected in the committed fund balance, whereas less formality is necessary in the case of assigned fund balance.

Unassigned Fund Balance

The general fund will often have net resources in excess of what can properly be classified in one of the four categories described above. If so, that surplus is presented as unassigned fund balance.

Source: What Everyone Needs to Know about the New Fund Balance, Stephen J. Gauthier, GFOA

1. An adequate fund balance can provide a financial cushion against the shock of unanticipated circumstances and events, such as revenue shortfalls, unanticipated expenditures, natural disasters or other event.
2. The City will seek to maintain an unassigned fund balance between fifteen percent (15%) and thirty percent (30%) of General Fund operating revenues.
3. The following circumstances may justify a higher target level of fund balance:
 - a. Significant volatility of operating revenues or expenditures;
 - b. Potential drain on resources from other funds facing financial difficulties;
 - c. Exposure to natural disasters;
 - d. Reliance on a single corporate taxpayer or upon a group of corporate taxpayers in the same industry;
 - e. Rapidly growing budgets;
 - f. Rapid population growth;
 - g. Significant demand for infrastructure and capital projects;
 - h. Significant exposure to variable rate debt;
 - i. Disparities in timing between revenue collections and expenditures.
4. The Assigned Fund Balance consists of funds set aside by management and intended for a specific purpose or project. The City Manager will communicate in writing to City Council assigned fund balances, which will include the purpose of the assignment. Although the City Manager may assign portions of the fund balance to designated purposes, any expenditure of fund balance is still subject to the provisions of the City Charter, City Code and/or TCA.
5. If spending in designated circumstances has reduced unassigned fund balance below the targeted minimum level, it should be replenished until the balance is restored to the minimum level. The source of funds and the period over which the replenishment is to occur should be provided to the City Council by the City Manager and Finance Director.
6. The following information outlines the City of Murfreesboro's Fund Balance Spending Policies by fund type:
 - a. General Fund

Revenues earned in the General Fund may be restricted, committed, assigned, or unassigned for specific purposes. If there is no provision in a grantor agreement regarding earnings on grant proceeds, earnings will be unassigned to for use of the General Fund. If a grant agreement involves a local match, the match will be considered assigned for the purpose of the grant by Mayor and Council upon approval of the grant. This may result in assigned fund balance being spent before restricted fund balance.

Unless otherwise stated, fund balance will be spent in the following order: First, Restricted; then Committed; then Assigned; then Unassigned.

b. Capital Projects

Revenues earned in Capital Projects accounts are assigned unless otherwise restricted or committed and can only be used for capital outlays, including the acquisition or construction of capital facilities and other capital assets. If there is no provision in a grantor agreement regarding earnings on grant proceeds, earnings will be assigned the capital projects fund as outlined above. If a grant agreement involves a local match, the match will be considered assigned for the purpose of the grant by Mayor and Council upon approval of the grant. This may result in assigned fund balance being spent before restricted fund balance.

Unless otherwise stated, fund balance will be spent in the following order: First, Restricted; then Committed; then Assigned; then Unassigned.

c. Debt Service

Transfers in and revenues earned in the Debt Service Fund are assigned unless otherwise restricted or committed and can only be used for activities related to debt and/or financing.

Unless otherwise stated, fund balance will be spent in the following order: First, Restricted; then Committed; then Assigned; then Unassigned.

d. Special Revenue

Special Revenue funds are either restricted or committed to the purpose of that individual fund. Revenues earned in Special Revenue accounts are committed unless otherwise restricted and can only be used for the purpose of that individual fund. If a grant agreement involves a local match, the match will be considered assigned for the purpose of the grant by Mayor and Council upon approval of the grant. This may result in assigned fund balance being spent before restricted fund balance.

Unless otherwise stated, fund balance will be spent in the following order: First, Restricted; then Committed; then Assigned; then Unassigned.

Capital Improvement Plan Policies

In order to ensure proper planning, funding and implementation of the provision of public facilities and infrastructure, the replacement of expendable assets at the end of their useful lives and provide for major maintenance and capital improvements for current assets, a Capital Improvements Plan (CIP) will be adopted by City Council. It is a financial planning and management tool that establishes priorities, matches projects with their potential internal and external funding sources, ensures the orderly improvement or replacement of fixed assets and provides an estimate of the size and timing of future bond issues or loans.

1. The City Manager will prepare and submit to City Council on an annual basis a Capital Improvement Plan (CIP), which identifies major projects.
2. The CIP will include a schedule for completion of each project, its general scope, estimated costs, identification of funding sources and financing requirements in future years.
3. The CIP will include projects and capital purchases which cost more than \$50,000, either individually or in aggregate, with a life of at least five years.
4. The development and adoption of the CIP will consider planning studies, comprehensive reports, such as the Major Thoroughfare Plan, and other master plans. These long-range planning tools will help guide the selection and prioritization of projects in the CIP.

5. The City Manager and department heads will use a database that will take into account the following factors:
 - a. Appropriate technological solutions for project accounting, scheduling and reporting, which may include spreadsheets, project management software and customized databases.
 - b. The roles of staff, including access, input and editing privileges for system users charged with compiling, analyzing, and reporting financial and management information.
 - c. The process for controlling and managing project changes.
 - d. Accountability and data integrity within the financial management system.
 - e. Data accuracy.
 - f. Triggers and protocols for identifying and addressing project cost overruns.
6. The designated project managers will regularly monitor capital projects' financial and development activities and recouping of funding from other sources, such as developer agreements. Any major deviations in cost, schedule or scope will be reported through the chain-of-command. During the course of the project, the designated project manager will be responsible for tracking and initiating collection of any income or contributions to the project.
7. The project manager will close out the project, including necessary reporting regarding asset management, letters of credit or other sureties, any grant reporting requirements, collection of assessments related to third-party contracts and financial reporting.
8. Pay-as-you-go financing will be used when possible and economically prudent to conserve debt capacity for future bond issues or loans

Debt Policies

The debt policy serves as a public commitment by the City Council to manage the financial affairs of the City so as to minimize risks while still meeting the capital needs of the City. A debt management policy signals to the credit rating services that Murfreesboro is using a disciplined approach to financing the City's capital needs.

This debt policy addresses two areas: (1) the strategy for planning, structuring and managing the City's debt portfolio and (2) the process for transaction execution, including how debt is sold and procurement of the third-parties who assist the City in structuring and marketing the obligations.

The overarching goal for Murfreesboro is providing the highest quality of services to our residents at the lowest possible cost. To accomplish this, along with other strategies, the City strives to maintain and improve its current credit ratings from multiple rating services considering the demographics, capital needs, ability to budget and the maintenance of financial flexibility. This lowers the cost of borrowing and helps with long term planning of capital needs.

Overview

1. Long term debt shall not be used to finance current operations. The City will minimize the use of short-term cash flow borrowings by maintaining adequate working capital and stringent budgeting.
2. The useful life of assets to be purchased or built with bonded debt proceeds shall not be less than the maturity of the underlying debt. The City will continue its long-standing general practice of retiring debt within fifteen (15) years, but in no situation shall the life of the bonds exceed the Charter imposed limit of forty (40) years.

3. An adopted capital improvements plan shall be the basis of determining borrowing, both as to the amount and the timing of debt sales. The City will plan and manage debt with a “top-down” approach that is not driven by specific projects.
4. The City Charter prescribes a general obligation debt limit of fifteen percent (15%) of assessed value. The Charter provides that revenue supported debt is excluded from the calculation and also provides Council with the method to exceed that limitation.
5. The City’s practice has been to issue General Obligation debt with up to fifteen (15) year maturities in order to rapidly recapture its authorized bonding capacity. The percentage of debt retired over a ten-year period may be adjusted for economic conditions and the pace of growth.
6. Because of the City’s choice to issue primarily fifteen-year debt, the City recognizes that the percentage of debt service to the overall budget is higher than Murfreesboro’s peer group cities (See Recommended Debt Ratio No. 12 below). It is recognized that the annual General Fund debt service holds and pays the debt for other governmental funds, including City Schools, Solid Waste and Parks and Recreation. How this percentage is established should be determined by the growth rate of the community, overall financial condition of the City and current guidance from the bond rating agencies and will be evaluated annually along with the capital improvement plan.
7. The City will strive to retire sixty five percent (65%) of its General Obligation debt over a ten-year period, but in no case shall it retire less than fifty percent (50%) of its outstanding obligation each ten years. If the City uses a longer maturity than 15 years, this policy will be amended accordingly.
8. The City will seek to structure its General Obligation debt with level debt service payments over the life of each individual bond issue. As a rule, the City will not backload, use “wrap around” techniques or balloon payments to pursue new projects. Revenue and Tax Increment debt, when utilized, may be structured to match new incomes derived from the construction of the project. Capitalized interest for periods not exceeding three years is appropriate when financing new revenue generating projects. When refunding opportunities, natural disasters or other external factors occur, the City may utilize non-level debt methods if it is in the City’s best interest.
9. General Obligation bonds typically have lower interest rates than any type of revenue bond. The City will use its General Obligation pledge with revenue bond issues when the populations served by the revenue bond projects overlaps or significantly are the same as the property tax base of the City. The City Council and management are committed to maintain rates and fee structures of revenue supported debt at a level where no subsidy from the City’s General Fund is required. The use of “wrap arounds,” backloading or balloon payments will be thoroughly discussed with the City’s Financial Advisor and City Council prior to implementing any of these techniques.
10. The City will comply with all legal requirements for notice of public meetings related to debt issuance.
11. In the interest of transparency, all costs (whether interest, issuance, continuing or one-time) will be disclosed to City Council, residents and stakeholders in a timely manner. Upon issuance of new debt, the City will disclose these costs on the City’s website. A copy of said web page posting shall be maintained by the Finance Director.

Recommended Debt Ratios

12. Direct debt includes all long-term obligations directly supported by general revenues and taxes. It does not include interest expenses. Net direct debt (sometimes called net bonded debt) excludes self-supporting

debt. Direct General Obligation debt service should not exceed thirty three percent (33%) percent of the annual operating budget of the General Fund.

13. Direct General Obligation debt should not exceed two- and one-half percent (2.5%) of the full real estate value for taxation purposes of the City, as determined by the Rutherford County Property Assessor. This number should be determined by the growth rate of the community, overall financial conditions of the City and the current guidance from the bond rating agencies and will be evaluated annually along with the capital improvement plan.
14. At the time debt is issued, direct debt per capita should not exceed \$2,600 per person as calculated by the most recent census. This number should be determined by the growth rate of the community, overall financial conditions of the City and the current guidance from the bond rating agencies and will be evaluated annually along with the capital improvement plan.

Variable Rate Debt Obligations

15. The City recognizes the value of variable rate debt obligations (VRDO's) and has greatly benefitted from the use of these bonds in the financing of needed infrastructure. The changing economic climate, the failure of bond insurance companies to retain their AAA credit ratings, the difficulty of obtaining letters of credit and other liquidity features and the failure of auction-rate variable instruments has required all municipal issuers to reassess the role that variables play in debt financing. The City will avoid over-reliance on variable rate debt due to the volatility seen in those credit markets. If variable rate debt is greater than 50 percent, the City and its financial advisor should closely analyze whether additional variable rate debt is preferred.
16. The City will closely follow state legislative requirements and guidance from the credit rating agencies in adjusting this policy from time to time.
17. The City may use VRDO's with the purchase of assets with expected useful life of less than ten years, for construction financing on major multi-year projects and in other situations where fixed rate financing is not feasible.
18. In addition to the diversification of the VRDO debt portfolio of the City, the City's general practice is to budget variable rate debt service at least one percent over the past twelve month's average if interest rates have been stable. It is important to maintain strong unassigned Fund Balances to mitigate the potential negative exposure to market changes in variable rate debt. If interest rates are volatile, the City will budget interest costs using a larger safety factor.
19. With recommendation from the City's Financial Advisors, the City may use third-party credit enhancement techniques when financial savings can be obtained or unnecessary risk can be avoided. Diversification of risk will be a consideration in selecting third-party credit enhancement or liquidity providers.
20. At this time, the City chooses not to use derivative financial structures in the management of the City's debt portfolio. Prior to any proposed use of derivatives, a written management report detailing the positive and negative consequences of the structures will be presented and adopted by City Council.

Sale of Debt

21. 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.

22. The City will utilize a financial advisor to review debt policies, evaluate the capital improvement plan, examine the capacity of the City for additional debt, follow and understand market conditions, structure the bond offering to best fit those market conditions, prepare and lead staff through the credit rating agency process, obtain access to credit enhancements when needed and conduct the actual sale of the bonds. This is a “trust relationship” with the Financial Advisor having fiduciary responsibilities to the City.
23. The Financial Advisor shall fully disclose all existing client and business relationships between and among all professional participants in the debt issuance process to prevent any appearance of a conflict of interest. The Financial Advisor shall refrain from entering into any future relationship that might give rise to a conflict of interest for the duration of the time period during which they serve the City.
24. Upon recommendation of the City Manager, the Financial Advisor will be selected by City Council after thorough review of the firm’s credentials and experience in a merit based process. The relationship between the City and its Financial Advisor should be reviewed every three to five years.
25. The City shall enter into a written agreement with each person or firm serving as financial advisor for debt management and transactions.
26. Whether in a competitive 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.
27. Because of the importance of the Financial Advisor to the City’s ability to sell debt in the most efficient manner, the City will require the Financial Advisor to maintain its independence and not serve as an underwriter or broker/dealer of the City’s bonds throughout the time of their engagement.
28. Likewise, the City must employ Bond Counsel to render an opinion on the tax exempt nature of the bonds and that all legal requirements for issuance of the debt have been correctly performed. Bond counsel will be selected by a merit based process and the relationship will be reviewed at the time of issuance of new bonds. The City’s Bond Counsel shall fully disclose all existing client and business relationships between any other transaction participants in the debt issuance process to prevent any appearance of a conflict of interest. The Bond Counsel shall refrain from entering into any future relationships that might give rise to a conflict of interest for the duration of the time period during which they serve the City.
29. 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 is required for any lawyer who is an employee of the City or lawyer or for a law firm which is under a general appointment or contract to serve as counsel to the City. The City does not need an engagement letter with counsel not representing the City, such as underwriters’ counsel.)
 - a. If bond counsel for a debt transaction does not represent the City in that transaction, the City will enter into a fee payment letter agreement with such lawyer or law firm specifying: the party represented in the debt transaction; and
 - b. the City’s obligation with respect to the payment of such lawyer or law firm's fees and expenses.
30. Underwriters are required participants in negotiated bond sales. The primary role of the Underwriter in a negotiated sale is to market the City’s bond to investors.
31. Underwriters of City bond transactions shall not serve as the Financial Advisor to the City in the same debt or derivative transaction. A Financial or Swap Advisor cannot resign and become the Underwriter of a debt

transaction. The Underwriter must not be selected until after a Financial Advisor has been engaged for the debt transaction.

32. The Underwriter must have documented experience in underwriting similar cities with financings of comparable size, structure and complexity. The Underwriter is to be selected in a fair process with the assistance of the Financial Advisor. The relationship will be reviewed at each new issuance of debt by the City.
33. 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 City. 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 Council in advance of the pricing of the debt. The Underwriter must disclose all relationships (including fees and payments) to any other transaction participant outside of the transaction. The Underwriter shall fully disclose all existing client and business relationships between any other transaction participants in the debt issuance process to prevent any appearance of a conflict of interest. The Underwriter shall refrain from entering into any future relationships that might give rise to a conflict of interest for the duration of the time period during which they serve the City.
34. The City reserves the right to approve the selection of the Underwriter's Counsel.
35. The Underwriter's Counsel must disclose all relationships (including fees and payments) to any other transaction participant outside of the transaction. The Underwriter's Counsel shall fully disclose all existing client and business relationships between any other transaction participants in the debt issuance process to prevent any appearance of a conflict of interest. The Underwriter's Counsel shall refrain from entering into any future relationships that might give rise to a conflict of interest.
36. All other 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 a transaction (including but not limited to financial advisor, swap advisor, bond counsel, swap counsel, trustee, paying agent, underwriter, counterparty, and remarketing agent), as well as conduit issuers, sponsoring organizations and program administrators. This disclosure shall include that information reasonably sufficient to allow the City to appreciate the significance of the relationships.
37. Professionals who become involved in the debt transaction as a result of a bid submitted in a widely and publicly advertised competitive sale conducted using an industry standard, electronic bidding platform are not subject to this disclosure. No disclosure is required that would violate any rule or regulation of professional conduct.
38. All professionals subject to the Municipal Securities Rulemaking Board (MSRB) must comply with its rules regarding issuance of debt which constitutes a security.
39. The City will sell its debt using the method of sale that is most likely to achieve the lowest cost of borrowing while in compliance with federal and state law. This analysis takes into account bond structure, underlying security, credit ratings and other factors pertaining to the bond issue that may impact the ability for the efficient sale of debt.
40. The City's preferred method of sale is through competitive bid. However, when advised by the Financial Advisor that a negotiated sale may be the most advantageous (refinancing or unusual structures of debt),

the City may enter into negotiated or private placement of the bonds. Any sale of bonds must conform to current Tennessee law.

41. The City will provide through its website and/or through EMMA, copies of annual budget documents, comprehensive annual financial reports, official statements of debt issues and other financial and operating information in a timely fashion. In addition, the following material events will trigger disclosure of any information pertaining to the City's debt issues:
 - a. Principal and interest payment delinquencies;
 - b. Non-payment related defaults;
 - c. Unscheduled draws on debt service reserves reflecting financial difficulties;
 - d. Unscheduled draws on credit enhancements reflecting financial difficulties;
 - e. Substitution of credit or liquidity providers, or their failure to perform;
 - f. Adverse tax opinions or events affecting the tax-exempt status of the security;
 - g. Modifications to rights of security holders;
 - h. Optional contingent or uncheduled Bond calls;
 - i. Defeasances;
 - j. Release, substitution, or sale of property securing repayment of the securities;
 - k. Rating changes
 - l. Failure to provide annual financial information as required
 - m. Any other changes that may be required

Refunding Debt

42. Opportunities for refunding bond issues should be surveyed semiannually or when there are big swings in the interest rate environment.
43. Refunding opportunities shall be reported to the Council if net present value savings of [3%] or more can be achieved. The option value of each maturity for refunding consideration should also be reviewed by the Finance Director and the Financial Advisor to determine favorability as a refunding candidate.
44. Comprehensive cost information associated with a refunding shall be reported to the Council as well a complete plan of refunding detailing the costs and benefits of each option.
45. Refunding opportunities for revenue bonds should be considered if restrictive covenants prevent the issuance of other debt or create other restrictions on the financial management of revenue producing activities.

Investment Policies

The funds of the City (with the exception of Pension Funds) will be invested in accordance with state law, including Tennessee Code Annotated (TCA) 6-56-106, which sets out authorized investments for Tennessee municipalities and within the parameters of this policy. The investment officers will diversify instruments to avoid unreasonable risks inherent in over investing in specific instruments, individual institutions or maturities. Funds of the Employees' Pension Trust are subject to different investment guidelines, which are established by the Pension Committee and City Council.

1. The City's investments shall be managed in such a manner as to attain a market average rate of return throughout all economic cycles. Preserving and protecting the capital will always be first priority followed by liquidity and yield.
2. Each investment transaction shall seek to first ensure that capital losses are avoided, whether they are from securities defaults or erosion of market value.

3. Investment decisions should not incur unreasonable investment risks in order to obtain current investment income.
4. The standard of prudence to be applied shall be the “prudent investor rule”, which states “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.”
5. The prudent investor rule shall be applied in the context of managing the overall portfolio.
6. Before the City invests any of its funds in Collateralized Certificates of Deposit, competitive bids will be requested. All interested banks will be notified several working days prior to the date of bidding as to the amount and duration of investments. On the date of bidding, the request for bids will be sent out by e-mail or fax machine to all banks that have a collateral security agreement in place. The bidding will end at a time established and communicated in the official notification to interested banks after which time the winning bank will then be notified. All bids will be made on a 360 day basis or adjusted to a 360 day basis for comparison.
7. The City Recorder, Finance Director, City Treasurer and City Manager are designated as the investment officers of the City and are granted the authority to make investment decisions jointly within the parameters of the policy.
8. The investment officers will monitor the content of the investment portfolio, the available markets and the relative values of the qualifying investments, and will have privileges of adjusting the portfolio accordingly. No investments will be considered that are not described in the investment policy.
9. All investments of the City will meet the maturity standards prescribed in state law, including TCA Section 6-56-106.

Investment Risk Management

1. In order to minimize custodial credit risk, all deposits with financial institutions are required to be secured in one or a combination of the following ways:
 - a. FDIC coverage
 - b. By designated collateral securities under a collateral agreement with the institution, or
 - c. By the institution’s participation in the Tennessee collateral pool.
2. Interest rate risk will be managed through limiting maturities on investments. The following limits will apply to original maturities on investments:
 - a. No greater than 50% of the total General Fund portfolio may be invested for periods longer than 2 years at any time.
 - b. No amounts may be invested with original maturities for periods greater than prescribed by TCA Section 6-56-106.

Cash Management Policies

1. The City recognizes that effective cash management is an integral component of sound financial management. Therefore, it is the policy of the City that funds deemed idle, based on projected cash flow and shall be invested in a manner that seeks to maximize their productivity until such time as they are needed for the operations of the City. Investments shall be at the highest rates obtainable at the time of investment, within the limitations of the law and our prudent investment policy. The City’s investment portfolio shall

be designed and managed in accordance with the responsibility of ensuring the public's trust and shall also be consistent with state and local laws.

2. Responsibility for the management of the City's investment portfolio is delegated to the Finance Director by the City Manager. The Finance Director will establish and maintain written procedures for the operation of the cash management and investment program consistent with this policy. Such procedures shall include explicit delegation of authority to persons responsible for investment transactions. No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the Finance Director.
3. The City Finance Department requires that departments collecting cash receipts, whether in cash or other forms of payment, must turn in such receipts to the Finance Department on a daily basis together with records required to verify the accuracy of such collections. All receipts shall be deposited daily. Departments that are authorized to make bank deposits will promptly submit bank deposit receipts and daily cash reports to the Finance Department to verify the accuracy of collections. Any violation of this section of this policy by any employee of the City may result in disciplinary action.
4. The City may invest funds with depositories having offices located in the corporate limits of the City. If required services are not available with the local depository branch, the City may utilize services from the nearest branch to the corporate city limits. Any financial institution in which the City has funds shall provide such financial data to the Finance Director as may be required by the City to evaluate the financial condition of the institution. Such data may be in the form of audited financial statements or Federal Deposit Insurance Corporation regulatory reports. Any refusal to provide such information to the City may be cause for termination of the banking relationships or contracts with such institution.
5. The City requires full collateralization of all City investments as required in State statute. The City prefers financial institutions participate in the State Treasurer's collateralization pool. The City will allow FDIC coverage to be considered in calculating full collateralization.
6. At this time, the City chooses not to use derivative financial structures in the management of the City's investment portfolio. Prior to any proposed use of derivatives, a written management report detailing the positive and negative consequences of the structures will be presented and adopted by City Council.

APPENDIX E - SALARY TABLES

Public Safety:

GRADE	JOB CLASS	FIRE	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12	Step 13	Step 14
503	F036	Fire Trainee	\$ 34,992.39													
505	F025	Firefighter	\$ 38,578.75	\$ 39,543.22	\$ 40,531.80	\$ 41,545.09	\$ 42,583.72	\$ 43,648.31	\$ 44,739.52	\$ 45,858.01	\$ 47,004.46	\$ 48,179.57	\$ 49,384.06	\$ 50,618.66	\$ 51,884.13	\$ 53,181.23
510	F027	Firefighter Paramedic	\$ 40,531.80	\$ 41,545.09	\$ 42,583.72	\$ 43,648.31	\$ 44,739.52	\$ 45,858.01	\$ 47,004.46	\$ 48,179.57	\$ 49,384.06	\$ 50,618.66	\$ 51,884.13	\$ 53,181.23	\$ 54,510.76	\$ 55,873.53
515	F012	Driver	\$ 47,004.46	\$ 48,179.57	\$ 49,384.06	\$ 50,618.66	\$ 51,884.13	\$ 53,181.23	\$ 54,510.76	\$ 55,873.53	\$ 57,270.37	\$ 58,702.13	\$ 60,169.68	\$ 61,673.93	\$ 63,215.77	\$ 64,796.17
520	F013	Driver Paramedic	\$ 49,384.06	\$ 50,618.66	\$ 51,884.13	\$ 53,181.23	\$ 54,510.76	\$ 55,873.53	\$ 57,270.37	\$ 58,702.13	\$ 60,169.68	\$ 61,673.93	\$ 63,215.77	\$ 64,796.17	\$ 66,416.07	\$ 68,076.47
525	L015	Life Safety Specialist (1950 HRS)	\$ 49,384.06	\$ 50,618.66	\$ 51,884.13	\$ 53,181.23	\$ 54,510.76	\$ 55,873.53	\$ 57,270.37	\$ 58,702.13	\$ 60,169.68	\$ 61,673.93	\$ 63,215.77	\$ 64,796.17	\$ 66,416.07	\$ 68,076.47
530	F008	Captain	\$ 51,884.13	\$ 53,181.23	\$ 54,510.76	\$ 55,873.53	\$ 57,270.37	\$ 58,702.13	\$ 60,169.68	\$ 61,673.93	\$ 63,215.77	\$ 64,796.17	\$ 66,416.07	\$ 68,076.47	\$ 69,778.39	\$ 71,522.85
535	F009	Captain SO/TO	\$ 53,181.23	\$ 54,510.76	\$ 55,873.53	\$ 57,270.37	\$ 58,702.13	\$ 60,169.68	\$ 61,673.93	\$ 63,215.77	\$ 64,796.17	\$ 66,416.07	\$ 68,076.47	\$ 69,778.39	\$ 71,522.85	\$ 73,310.92
540	F010	Captain Paramedic	\$ 54,510.76	\$ 55,873.53	\$ 57,270.37	\$ 58,702.13	\$ 60,169.68	\$ 61,673.93	\$ 63,215.77	\$ 64,796.17	\$ 66,416.07	\$ 68,076.47	\$ 69,778.39	\$ 71,522.85	\$ 73,310.92	\$ 75,143.69
545	F014	Training Coordinator (1950 HRS)	\$ 54,510.76	\$ 55,873.53	\$ 57,270.37	\$ 58,702.13	\$ 60,169.68	\$ 61,673.93	\$ 63,215.77	\$ 64,796.17	\$ 66,416.07	\$ 68,076.47	\$ 69,778.39	\$ 71,522.85	\$ 73,310.92	\$ 75,143.69
550	F015	Training Coordinator Paramedic (1950 HRS)	\$ 57,270.37	\$ 58,702.13	\$ 60,169.68	\$ 61,673.93	\$ 63,215.77	\$ 64,796.17	\$ 66,416.07	\$ 68,076.47	\$ 69,778.39	\$ 71,522.85	\$ 73,310.92	\$ 75,143.69	\$ 77,022.28	\$ 78,947.84
545	A024	Asst. Fire Marshal (1950 HRS)	\$ 54,510.76	\$ 55,873.53	\$ 57,270.37	\$ 58,702.13	\$ 60,169.68	\$ 61,673.93	\$ 63,215.77	\$ 64,796.17	\$ 66,416.07	\$ 68,076.47	\$ 69,778.39	\$ 71,522.85	\$ 73,310.92	\$ 75,143.69
555	S010	Battalion Chief	\$ 63,215.77	\$ 64,796.17	\$ 66,416.07	\$ 68,076.47	\$ 69,778.39	\$ 71,522.85	\$ 73,310.92	\$ 75,143.69	\$ 77,022.28	\$ 78,947.84	\$ 80,921.54	\$ 82,944.57	\$ 85,018.19	\$ 87,143.64
GRADE	JOB CLASS	POLICE	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12	Step 13	Step 14
401	D023	Communication Specialist I	\$ 30,151.89	\$ 30,905.69	\$ 31,678.33	\$ 32,470.29	\$ 33,282.04	\$ 34,114.10	\$ 34,966.95	\$ 35,841.12	\$ 36,737.15	\$ 37,655.58	\$ 38,596.97	\$ 39,561.89	\$ 40,550.94	\$ 41,564.71
410	D019	Communication Specialist II	\$ 32,952.52	\$ 33,776.33	\$ 34,620.74	\$ 35,486.26	\$ 36,373.42	\$ 37,282.75	\$ 38,214.82	\$ 39,170.19	\$ 40,149.45	\$ 41,153.18	\$ 42,182.01	\$ 43,236.56	\$ 44,317.48	\$ 45,425.41
420	D024	Communication Specialist III	\$ 37,282.75	\$ 38,214.82	\$ 39,170.19	\$ 40,149.44	\$ 41,153.18	\$ 42,182.01	\$ 43,236.56	\$ 44,317.47	\$ 45,425.41	\$ 46,561.05	\$ 47,725.07	\$ 48,918.20	\$ 50,141.15	\$ 51,394.68
430	C012	Communication Supervisor	\$ 43,236.56	\$ 44,317.47	\$ 45,425.41	\$ 46,561.05	\$ 47,725.07	\$ 48,918.20	\$ 50,141.15	\$ 51,394.68	\$ 52,679.55	\$ 53,996.54	\$ 55,346.45	\$ 56,730.11	\$ 58,148.37	\$ 59,602.08
435	C030	Communication Assistant Manager	\$ 50,141.15	\$ 51,394.68	\$ 52,679.55	\$ 53,996.53	\$ 55,346.45	\$ 56,730.11	\$ 58,148.36	\$ 59,602.07	\$ 61,092.12	\$ 62,619.43	\$ 64,184.91	\$ 65,789.53	\$ 67,434.27	\$ 69,120.13
601	P053	Police Trainee	\$ 40,469.10													
610	P075	Police Officer	\$ 44,616.83	\$ 45,732.25	\$ 46,875.56	\$ 48,047.45	\$ 49,248.63	\$ 50,479.85	\$ 51,741.84	\$ 53,035.39	\$ 54,361.27	\$ 55,720.31	\$ 57,113.31	\$ 58,541.15	\$ 60,004.68	\$ 61,504.79
620	P052	Police Sergeant	\$ 54,361.27	\$ 55,720.31	\$ 57,113.31	\$ 58,541.15	\$ 60,004.68	\$ 61,504.79	\$ 63,042.41	\$ 64,618.47	\$ 66,233.93	\$ 67,889.78	\$ 69,587.03	\$ 71,326.70	\$ 73,109.87	\$ 74,937.62
630	P048	Police Lieutenant	\$ 60,004.68	\$ 61,504.79	\$ 63,042.41	\$ 64,618.47	\$ 66,233.93	\$ 67,889.78	\$ 69,587.03	\$ 71,326.70	\$ 73,109.87	\$ 74,937.62	\$ 76,811.06	\$ 78,731.33	\$ 80,699.62	\$ 82,717.11

Non-Exempt City Employees:

Job Classes	TITLE	Classified:Steps:	Hours	Step 1		Step 2		Step 3		Step 4		Step 5		Step 6		45% Above Min	
				Min	Mkt	Max											
L003	LABORER (W/OUT CDL)	103	2080	\$14.3115	\$29,767.92	\$14.6693	\$30,512.12	\$15.0360	\$31,274.92	\$15.4119	\$32,056.80	\$15.7972	\$32,858.21	\$16.1921	\$33,679.67	\$20.7517	\$43,163.48
G009	GROUNDSKEEPER		2080	\$14.3115	\$29,767.92	\$14.6693	\$30,512.12	\$15.0360	\$31,274.92	\$15.4119	\$32,056.80	\$15.7972	\$32,858.21	\$16.1921	\$33,679.67	\$20.7517	\$43,163.48
G009	GROUNDSKEEPER		1950	\$14.3115	\$27,907.43	\$14.6693	\$28,605.12	\$15.0360	\$29,320.23	\$15.4119	\$30,053.25	\$15.7972	\$30,804.58	\$16.1921	\$31,574.69	\$20.7517	\$40,465.77
C018	CUSTODIAN		1950	\$14.3115	\$27,907.43	\$14.6693	\$28,605.12	\$15.0360	\$29,320.23	\$15.4119	\$30,053.25	\$15.7972	\$30,804.58	\$16.1921	\$31,574.69	\$20.7517	\$40,465.77
C018	CUSTODIAN		2080	\$14.3115	\$29,767.92	\$14.6693	\$30,512.12	\$15.0360	\$31,274.92	\$15.4119	\$32,056.80	\$15.7972	\$32,858.21	\$16.1921	\$33,679.67	\$20.7517	\$43,163.48
H003	FACILITY ATTENDANT		2080	\$14.3115	\$29,767.92	\$14.6693	\$30,512.12	\$15.0360	\$31,274.92	\$15.4119	\$32,056.80	\$15.7972	\$32,858.21	\$16.1921	\$33,679.67	\$20.7517	\$43,163.48
F020	FOOD SERVICE MGR (GOLF)		2080	\$14.3115	\$29,767.92	\$14.6693	\$30,512.12	\$15.0360	\$31,274.92	\$15.4119	\$32,056.80	\$15.7972	\$32,858.21	\$16.1921	\$33,679.67	\$20.7517	\$43,163.48
A004	ADMIN SUPPORT SPECIALIST I		2080	\$14.3115	\$29,767.92	\$14.6693	\$30,512.12	\$15.0360	\$31,274.92	\$15.4119	\$32,056.80	\$15.7972	\$32,858.21	\$16.1921	\$33,679.67	\$20.7517	\$43,163.48
A004	ADMIN SUPPORT SPECIALIST I		1950	\$14.3115	\$27,907.43	\$14.6693	\$28,605.12	\$15.0360	\$29,320.23	\$15.4119	\$30,053.25	\$15.7972	\$30,804.58	\$16.1921	\$31,574.69	\$20.7517	\$40,465.77
P001	PARKING ENFORCEMENT AIDE		1950	\$14.3115	\$27,907.43	\$14.6693	\$28,605.12	\$15.0360	\$29,320.23	\$15.4119	\$30,053.25	\$15.7972	\$30,804.58	\$16.1921	\$31,574.69	\$20.7517	\$40,465.77
		104															
L005	LANDSCAPER/GREENSKEEPER		1950	\$15.0271	\$29,302.80	\$15.4028	\$30,035.37	\$15.7878	\$30,786.25	\$16.1825	\$31,555.90	\$16.5871	\$32,344.80	\$17.0018	\$33,153.42	\$21.7893	\$42,489.06
L005	LANDSCAPER/GREENSKEEPER (GOLF)		2080	\$15.0271	\$31,256.32	\$15.4028	\$32,037.72	\$15.7878	\$32,838.67	\$16.1825	\$33,659.63	\$16.5871	\$34,501.13	\$17.0018	\$35,363.66	\$21.7893	\$45,321.66
G010	GROUNDSKEEPER/MAINT WORKER		2080	\$15.0271	\$31,256.32	\$15.4028	\$32,037.72	\$15.7878	\$32,838.67	\$16.1825	\$33,659.63	\$16.5871	\$34,501.13	\$17.0018	\$35,363.66	\$21.7893	\$45,321.66
M005	MAINTENANCE STAFF CREW LEADER		2080	\$15.0271	\$31,256.32	\$15.4028	\$32,037.72	\$15.7878	\$32,838.67	\$16.1825	\$33,659.63	\$16.5871	\$34,501.13	\$17.0018	\$35,363.66	\$21.7893	\$45,321.66
		105															
M004	MAINTENANCE WORKER (CDL)		2080	\$15.7784	\$32,819.13	\$16.1729	\$33,639.61	\$16.5772	\$34,480.60	\$16.9916	\$35,342.61	\$17.4164	\$36,226.18	\$17.8518	\$37,131.84	\$22.8787	\$47,587.74
L006 / L008	LEAD LAND/GREEN/GROUNDSKEEPER		1950	\$15.7784	\$30,767.94	\$16.1729	\$31,537.14	\$16.5772	\$32,325.57	\$16.9916	\$33,133.70	\$17.4164	\$33,962.04	\$17.8518	\$34,811.10	\$22.8787	\$44,613.50
L007	LEAD LANDSCAPER/GREENSKEEPER (GOLF)		2080	\$15.7784	\$32,819.13	\$16.1729	\$33,639.61	\$16.5772	\$34,480.60	\$16.9916	\$35,342.61	\$17.4164	\$36,226.18	\$17.8518	\$37,131.84	\$22.8787	\$47,587.74
G015	LAND/GREEN/GROUNDSKEEPER SPECIALIST		1950	\$15.7784	\$30,767.94	\$16.1729	\$31,537.14	\$16.5772	\$32,325.57	\$16.9916	\$33,133.70	\$17.4164	\$33,962.04	\$17.8518	\$34,811.10	\$22.8787	\$44,613.50
R003	REFUSE/CUST. CREW SUPERVISOR		2080	\$15.7784	\$32,819.13	\$16.1729	\$33,639.61	\$16.5772	\$34,480.60	\$16.9916	\$35,342.61	\$17.4164	\$36,226.18	\$17.8518	\$37,131.84	\$22.8787	\$47,587.74
G015	LANDSCAPER/GREENSKEEPER SPECIALIST (GOLF)		2080	\$15.7784	\$32,819.13	\$16.1729	\$33,639.61	\$16.5772	\$34,480.60	\$16.9916	\$35,342.61	\$17.4164	\$36,226.18	\$17.8518	\$37,131.84	\$22.8787	\$47,587.74
T012	TREE GROUNDSMAN		1950	\$15.7784	\$30,767.94	\$16.1729	\$31,537.14	\$16.5772	\$32,325.57	\$16.9916	\$33,133.70	\$17.4164	\$33,962.04	\$17.8518	\$34,811.10	\$22.8787	\$44,613.50
		106															
A007	ADMIN SUPPORT SPECIALIST II		1950	\$16.5674	\$32,306.34	\$16.9815	\$33,113.99	\$17.4061	\$33,941.84	\$17.8412	\$34,790.38	\$18.2873	\$35,660.15	\$18.7444	\$36,551.65	\$24.0227	\$46,844.18
E007	EQUIPMENT OPERATOR		2080	\$16.5674	\$34,460.09	\$16.9815	\$35,321.59	\$17.4061	\$36,204.63	\$17.8412	\$37,109.75	\$18.2873	\$38,037.49	\$18.7444	\$38,988.42	\$24.0227	\$49,967.13
T008	TRANSIT OPERATOR		2080	\$16.5674	\$34,460.09	\$16.9815	\$35,321.59	\$17.4061	\$36,204.63	\$17.8412	\$37,109.75	\$18.2873	\$38,037.49	\$18.7444	\$38,988.42	\$24.0227	\$49,967.13
D020	DRIVER - SOLID WASTE (CDL)		2080	\$16.5674	\$34,460.09	\$16.9815	\$35,321.59	\$17.4061	\$36,204.63	\$17.8412	\$37,109.75	\$18.2873	\$38,037.49	\$18.7444	\$38,988.42	\$24.0227	\$49,967.13
S014	SIGN TECHNICIAN		1950	\$16.5674	\$32,306.34	\$16.9815	\$33,113.99	\$17.4061	\$33,941.84	\$17.8412	\$34,790.38	\$18.2873	\$35,660.15	\$18.7444	\$36,551.65	\$24.0227	\$46,844.18
P047	POLICE EVIDENCE TECH		1950	\$16.5674	\$32,306.34	\$16.9815	\$33,113.99	\$17.4061	\$33,941.84	\$17.8412	\$34,790.38	\$18.2873	\$35,660.15	\$18.7444	\$36,551.65	\$24.0227	\$46,844.18
S012	SHOP MANAGER		2080	\$16.5674	\$34,460.09	\$16.9815	\$35,321.59	\$17.4061	\$36,204.63	\$17.8412	\$37,109.75	\$18.2873	\$38,037.49	\$18.7444	\$38,988.42	\$24.0227	\$49,967.13
P057	PREVENTIVE MAINTENANCE MECHANIC		2080	\$16.5674	\$34,460.09	\$16.9815	\$35,321.59	\$17.4061	\$36,204.63	\$17.8412	\$37,109.75	\$18.2873	\$38,037.49	\$18.7444	\$38,988.42	\$24.0227	\$49,967.13
S031	SEX OFFENDER COORDINATOR		1950	\$16.5674	\$32,306.34	\$16.9815	\$33,113.99	\$17.4061	\$33,941.84	\$17.8412	\$34,790.38	\$18.2873	\$35,660.15	\$18.7444	\$36,551.65	\$24.0227	\$46,844.18
		107															
G006	GOLF FACILITY SUPERVISOR		2080	\$17.3957	\$36,183.10	\$17.8306	\$37,087.67	\$18.2764	\$38,014.87	\$18.7333	\$38,965.23	\$19.2016	\$39,939.37	\$19.6817	\$40,937.85	\$25.2238	\$52,465.48
L017	LANDSCAPER/GREENSKEEPER FOREMAN (URBAN)		1950	\$17.3957	\$33,921.65	\$17.8306	\$34,769.69	\$18.2764	\$35,638.93	\$18.7333	\$36,529.91	\$19.2016	\$37,443.16	\$19.6817	\$38,379.23	\$25.2238	\$49,186.39
		108															
D001	ADMINISTRATIVE AIDE I		1950	\$18.2655	\$35,617.73	\$18.7221	\$36,508.18	\$19.1902	\$37,420.88	\$19.6699	\$38,356.40	\$20.1617	\$39,315.31	\$20.6657	\$40,298.19	\$26.4850	\$51,645.71
D001	ADMINISTRATIVE AIDE I (GOLF)		2080	\$18.2655	\$37,992.25	\$18.7221	\$38,942.06	\$19.1902	\$39,915.61	\$19.6699	\$40,913.40	\$20.1617	\$41,936.33	\$20.6657	\$42,984.74	\$26.4850	\$55,088.76
C026	CRIME SCENE TECH		1950	\$18.2655	\$35,617.73	\$18.7221	\$36,508.18	\$19.1902	\$37,420.88	\$19.6699	\$38,356.40	\$20.1617	\$39,315.31	\$20.6657	\$40,298.19	\$26.4850	\$51,645.71
T011	TREE CREW FOREMAN		1950	\$18.2655	\$35,617.73	\$18.7221	\$36,508.18	\$19.1902	\$37,420.88	\$19.6699	\$38,356.40	\$20.1617	\$39,315.31	\$20.6657	\$40,298.19	\$26.4850	\$51,645.71
R004	CCTV TECHNICIAN		2080	\$18.2655	\$37,992.25	\$18.7221	\$38,942.06	\$19.1902	\$39,915.61	\$19.6699	\$40,913.40	\$20.1617	\$41,936.33	\$20.6657	\$42,984.74	\$26.4850	\$55,088.76
P077	PERMITS TECHNICIAN		1950	\$18.2655	\$35,617.73	\$18.7221	\$36,508.18	\$19.1902	\$37,420.88	\$19.6699	\$38,356.40	\$20.1617	\$39,315.31	\$20.6657	\$40,298.19	\$26.4850	\$51,645.71

Job Classes	TITLE	Classified:Steps:	Hours	Step 1		Step 2		Step 3		Step 4		Step 5		Step 6		45% Above Min	
				Min	Mkt	Max											
		109															
H005	HEAVY EQUIPMENT OPERATOR	2080	\$19.1788	\$39,891.85	\$19.6582	\$40,889.15	\$20.1497	\$41,911.39	\$20.6534	\$42,959.17	\$21.1698	\$44,033.15	\$21.6990	\$45,133.97	\$27.8092	\$57,843.20	
A034 / A029	ASST REC PROGRAM/FACILITY COORDNATOR	1950	\$19.1788	\$37,398.62	\$19.6582	\$38,333.58	\$20.1497	\$39,291.92	\$20.6534	\$40,274.23	\$21.1698	\$41,281.08	\$21.6990	\$42,313.11	\$27.8092	\$54,228.00	
A050	ASSISTANT GOLF MANAGER	2080	\$19.1788	\$39,891.85	\$19.6582	\$40,889.15	\$20.1497	\$41,911.39	\$20.6534	\$42,959.17	\$21.1698	\$44,033.15	\$21.6990	\$45,133.97	\$27.8092	\$57,843.20	
M014	REC MAINTENANCE FOREMAN	1950	\$19.1788	\$37,398.62	\$19.6582	\$38,333.58	\$20.1497	\$39,291.92	\$20.6534	\$40,274.23	\$21.1698	\$41,281.08	\$21.6990	\$42,313.11	\$27.8092	\$54,228.00	
M014	MAINTENANCE FOREMAN	2080	\$19.1788	\$39,891.85	\$19.6582	\$40,889.15	\$20.1497	\$41,911.39	\$20.6534	\$42,959.17	\$21.1698	\$44,033.15	\$21.6990	\$45,133.97	\$27.8092	\$57,843.20	
M015	BLDG MAINTENANCE TECH	2080	\$19.1788	\$39,891.85	\$19.6582	\$40,889.15	\$20.1497	\$41,911.39	\$20.6534	\$42,959.17	\$21.1698	\$44,033.15	\$21.6990	\$45,133.97	\$27.8092	\$57,843.20	
E006	EQUIPMENT MECHANIC - GOLF	2080	\$19.1788	\$39,891.85	\$19.6582	\$40,889.15	\$20.1497	\$41,911.39	\$20.6534	\$42,959.17	\$21.1698	\$44,033.15	\$21.6990	\$45,133.97	\$27.8092	\$57,843.20	
		110															
A003	ACCOUNTING CLERK	1950	\$20.1377	\$39,268.55	\$20.6412	\$40,250.26	\$21.1572	\$41,256.52	\$21.6861	\$42,287.93	\$22.2283	\$43,345.13	\$22.7840	\$44,428.76	\$29.1997	\$56,939.40	
A005	ADMINISTRATIVE AIDE II	1950	\$20.1377	\$39,268.55	\$20.6412	\$40,250.26	\$21.1572	\$41,256.52	\$21.6861	\$42,287.93	\$22.2283	\$43,345.13	\$22.7840	\$44,428.76	\$29.1997	\$56,939.40	
C023	COURT CLERK	1950	\$20.1377	\$39,268.55	\$20.6412	\$40,250.26	\$21.1572	\$41,256.52	\$21.6861	\$42,287.93	\$22.2283	\$43,345.13	\$22.7840	\$44,428.76	\$29.1997	\$56,939.40	
G002	GIS MAPPING SPECIALIST	1950	\$20.1377	\$39,268.55	\$20.6412	\$40,250.26	\$21.1572	\$41,256.52	\$21.6861	\$42,287.93	\$22.2283	\$43,345.13	\$22.7840	\$44,428.76	\$29.1997	\$56,939.40	
C015	CRIME DATA ANALYST	1950	\$20.1377	\$39,268.55	\$20.6412	\$40,250.26	\$21.1572	\$41,256.52	\$21.6861	\$42,287.93	\$22.2283	\$43,345.13	\$22.7840	\$44,428.76	\$29.1997	\$56,939.40	
I004	INVENTORY & PURCHASING COORD- POLICE	1950	\$20.1377	\$39,268.55	\$20.6412	\$40,250.26	\$21.1572	\$41,256.52	\$21.6861	\$42,287.93	\$22.2283	\$43,345.13	\$22.7840	\$44,428.76	\$29.1997	\$56,939.40	
H004	HEAVY EQUIPMENT MECHANIC	2080	\$20.1377	\$41,886.45	\$20.6412	\$42,933.62	\$21.1572	\$44,006.96	\$21.6861	\$45,107.13	\$22.2283	\$46,234.80	\$22.7840	\$47,390.67	\$29.1997	\$60,735.36	
H007	HR ASSISTANT	1950	\$20.1377	\$39,268.55	\$20.6412	\$40,250.26	\$21.1572	\$41,256.52	\$21.6861	\$42,287.93	\$22.2283	\$43,345.13	\$22.7840	\$44,428.76	\$29.1997	\$56,939.40	
H006	IT SUPPORT SPECIALIST (HELPDESK)	1950	\$20.1377	\$39,268.55	\$20.6412	\$40,250.26	\$21.1572	\$41,256.52	\$21.6861	\$42,287.93	\$22.2283	\$43,345.13	\$22.7840	\$44,428.76	\$29.1997	\$56,939.40	
		111															
P068	PW PROJECT INSPECTOR	1950	\$21.1446	\$41,231.98	\$21.6732	\$42,262.77	\$22.2151	\$43,319.35	\$22.7704	\$44,402.33	\$23.3397	\$45,512.39	\$23.9232	\$46,650.20	\$30.6597	\$59,786.36	
C014	CREW LEADER	1950	\$21.1446	\$41,231.98	\$21.6732	\$42,262.77	\$22.2151	\$43,319.35	\$22.7704	\$44,402.33	\$23.3397	\$45,512.39	\$23.9232	\$46,650.20	\$30.6597	\$59,786.36	
P067	PW CREW LEADER	2080	\$21.1446	\$43,980.77	\$21.6732	\$45,080.29	\$22.2151	\$46,207.31	\$22.7704	\$47,362.49	\$23.3397	\$48,546.55	\$23.9232	\$49,760.21	\$30.6597	\$63,772.13	
T014	TURF CARE SUPERVISOR	1950	\$21.1446	\$41,231.98	\$21.6732	\$42,262.77	\$22.2151	\$43,319.35	\$22.7704	\$44,402.33	\$23.3397	\$45,512.39	\$23.9232	\$46,650.20	\$30.6597	\$59,786.36	
T014	TURF CARE SUPERVISOR (GOLF)	2080	\$21.1446	\$43,980.77	\$21.6732	\$45,080.29	\$22.2151	\$46,207.31	\$22.7704	\$47,362.49	\$23.3397	\$48,546.55	\$23.9232	\$49,760.21	\$30.6597	\$63,772.13	
T010	TRANS OPERATIONS SUPERVISOR	2080	\$21.1446	\$43,980.77	\$21.6732	\$45,080.29	\$22.2151	\$46,207.31	\$22.7704	\$47,362.49	\$23.3397	\$48,546.55	\$23.9232	\$49,760.21	\$30.6597	\$63,772.13	
L010	LEGAL ASSISTANT	1950	\$21.1446	\$41,231.98	\$21.6732	\$42,262.77	\$22.2151	\$43,319.35	\$22.7704	\$44,402.33	\$23.3397	\$45,512.39	\$23.9232	\$46,650.20	\$30.6597	\$59,786.36	
P037	PAYROLL ASSISTANT	1950	\$21.1446	\$41,231.98	\$21.6732	\$42,262.77	\$22.2151	\$43,319.35	\$22.7704	\$44,402.33	\$23.3397	\$45,512.39	\$23.9232	\$46,650.20	\$30.6597	\$59,786.36	
		112															
S006	ACCOUNTING SPECIALIST I	1950	\$22.2018	\$43,293.58	\$22.7569	\$44,375.91	\$23.3258	\$45,485.32	\$23.9090	\$46,622.44	\$24.5067	\$47,788.01	\$25.1193	\$48,982.70	\$32.1927	\$62,775.69	
B003	BLDG CODES INSPECTOR I	1950	\$22.2018	\$43,293.58	\$22.7569	\$44,375.91	\$23.3258	\$45,485.32	\$23.9089	\$46,622.44	\$24.5067	\$47,788.01	\$25.1193	\$48,982.70	\$32.1927	\$62,775.69	
P060	PROGRAM COORDINATOR (REC, SR CENTER)	1950	\$22.2018	\$43,293.58	\$22.7569	\$44,375.91	\$23.3258	\$45,485.32	\$23.9090	\$46,622.44	\$24.5067	\$47,788.01	\$25.1193	\$48,982.70	\$32.1927	\$62,775.69	
T007	TRAFFIC SIGNAL TECH I	1950	\$22.2018	\$43,293.58	\$22.7569	\$44,375.91	\$23.3258	\$45,485.32	\$23.9090	\$46,622.44	\$24.5067	\$47,788.01	\$25.1193	\$48,982.70	\$32.1927	\$62,775.69	
E002	ELECTRICAL INSPECTOR	1950	\$22.2018	\$43,293.58	\$22.7569	\$44,375.91	\$23.3258	\$45,485.32	\$23.9090	\$46,622.44	\$24.5067	\$47,788.01	\$25.1193	\$48,982.70	\$32.1927	\$62,775.69	
L004	LANDSCAPE SITE PLAN	1950	\$22.2018	\$43,293.58	\$22.7569	\$44,375.91	\$23.3258	\$45,485.32	\$23.9090	\$46,622.44	\$24.5067	\$47,788.01	\$25.1193	\$48,982.70	\$32.1927	\$62,775.69	
L009	LEAD MECHANIC	2080	\$22.2018	\$46,179.81	\$22.7569	\$47,334.31	\$23.3258	\$48,517.67	\$23.9090	\$49,730.62	\$24.5067	\$50,973.88	\$25.1193	\$52,248.22	\$32.1927	\$66,960.73	
T001	NETWORK SPECIALIST	1950	\$22.2018	\$43,293.58	\$22.7569	\$44,375.91	\$23.3258	\$45,485.32	\$23.9090	\$46,622.44	\$24.5067	\$47,788.01	\$25.1193	\$48,982.70	\$32.1927	\$62,775.69	
		113															
A009	REC FACILITY COORD	1950	\$23.3119	\$45,458.26	\$23.8947	\$46,594.71	\$24.4921	\$47,759.58	\$25.1044	\$48,953.57	\$25.7320	\$50,177.41	\$26.3753	\$51,431.85	\$33.8023	\$65,914.47	
	REC FACILITY COORD	2080	\$23.3119	\$48,488.77	\$23.8947	\$49,701.03	\$24.4921	\$50,943.47	\$25.1044	\$52,217.15	\$25.7320	\$53,522.51	\$26.3753	\$54,860.59	\$33.8023	\$70,308.87	
P080	PURCHASING ANALYST	1950	\$23.3119	\$45,458.26	\$23.8947	\$46,594.71	\$24.4921	\$47,759.58	\$25.1044	\$48,953.57	\$25.7320	\$50,177.41	\$26.3753	\$51,431.85	\$33.8023	\$65,914.47	
L011	CLAIMS SPECIALIST	1950	\$23.3119	\$45,458.26	\$23.8947	\$46,594.71	\$24.4921	\$47,759.58	\$25.1044	\$48,953.57	\$25.7320	\$50,177.41	\$26.3753	\$51,431.85	\$33.8023	\$65,914.47	
B008	BUDGET ANALYST	1950	\$23.3119	\$45,458.26	\$23.8947	\$46,594.71	\$24.4921	\$47,759.58	\$25.1044	\$48,953.57	\$25.7320	\$50,177.41	\$26.3753	\$51,431.85	\$33.8023	\$65,914.47	
B009	BUSINESS SYSTEMS ANALYST	1950	\$23.3119	\$45,458.26	\$23.8947	\$46,594.71	\$24.4921	\$47,759.58	\$25.1044	\$48,953.57	\$25.7320	\$50,177.41	\$26.3753	\$51,431.85	\$33.8023	\$65,914.47	

Job Classes	TITLE	Classified:Steps:	Hours	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	45% Above Min						
		114		Min						Mkt	Max					
T018	TRAFFIC SIGNAL TECH II	1950	\$24.4775	\$47,731.17	\$25.0895	\$48,924.45	\$25.7167	\$50,147.56	\$26.3596	\$51,401.24	\$27.0186	\$52,686.27	\$27.6941	\$54,003.43	\$35.4924	\$69,210.19
B007	BLDG CODES INSPECTOR II	1950	\$24.4775	\$47,731.17	\$25.0895	\$48,924.45	\$25.7167	\$50,147.56	\$26.3596	\$51,401.24	\$27.0186	\$52,686.27	\$27.6941	\$54,003.43	\$35.4924	\$69,210.19
C011	MULTIMEDIA PRODUCER	1950	\$24.4775	\$47,731.17	\$25.0895	\$48,924.45	\$25.7167	\$50,147.56	\$26.3596	\$51,401.24	\$27.0186	\$52,686.27	\$27.6941	\$54,003.43	\$35.4924	\$69,210.19
T015	TAX/LICENSE SUPERVISOR	1950	\$24.4775	\$47,731.17	\$25.0895	\$48,924.45	\$25.7167	\$50,147.56	\$26.3596	\$51,401.24	\$27.0186	\$52,686.27	\$27.6941	\$54,003.43	\$35.4924	\$69,210.19
L016	FIRE LOGISTICS EQUIP	1950	\$24.4775	\$47,731.17	\$25.0895	\$48,924.45	\$25.7167	\$50,147.56	\$26.3596	\$51,401.24	\$27.0186	\$52,686.27	\$27.6941	\$54,003.43	\$35.4924	\$69,210.19
B001	BENEFITS ADMINISTRATOR	1950	\$24.4775	\$47,731.17	\$25.0895	\$48,924.45	\$25.7167	\$50,147.56	\$26.3596	\$51,401.24	\$27.0186	\$52,686.27	\$27.6941	\$54,003.43	\$35.4924	\$69,210.19
A048	ACCOUNTING SPECIALIST II	1950	\$24.4775	\$47,731.17	\$25.0895	\$48,924.45	\$25.7167	\$50,147.56	\$26.3596	\$51,401.24	\$27.0186	\$52,686.27	\$27.6941	\$54,003.43	\$35.4924	\$69,210.19
S020	PW SR PROJECT INSPECTOR	1950	\$24.4775	\$47,731.17	\$25.0895	\$48,924.45	\$25.7167	\$50,147.56	\$26.3596	\$51,401.24	\$27.0186	\$52,686.27	\$27.6941	\$54,003.43	\$35.4924	\$69,210.19
		115														
G016	GIS ANALYST	1950	\$25.7014	\$50,117.73	\$26.3439	\$51,370.67	\$27.0025	\$52,654.93	\$27.6776	\$53,971.31	\$28.3695	\$55,320.60	\$29.0788	\$56,703.60	\$37.2670	\$72,670.70
S015	NETWORK ADMINISTRATOR	1950	\$25.7014	\$50,117.73	\$26.3439	\$51,370.67	\$27.0025	\$52,654.93	\$27.6776	\$53,971.31	\$28.3695	\$55,320.60	\$29.0788	\$56,703.60	\$37.2670	\$72,670.70
		116														
P040	PLAN EXAMINER	1950	\$26.9865	\$52,623.61	\$27.6611	\$53,939.20	\$28.3527	\$55,287.68	\$29.0615	\$56,669.88	\$29.7880	\$58,086.62	\$30.5327	\$59,538.78	\$39.1304	\$76,304.24
T019	SENIOR TRAFFIC SIGNAL TECH	1950	\$26.9865	\$52,623.61	\$27.6611	\$53,939.20	\$28.3527	\$55,287.68	\$29.0615	\$56,669.88	\$29.7880	\$58,086.62	\$30.5327	\$59,538.78	\$39.1304	\$76,304.24
A001	ACCOUNTANT (DEGREED)	1950	\$26.9865	\$52,623.61	\$27.6611	\$53,939.20	\$28.3527	\$55,287.68	\$29.0615	\$56,669.88	\$29.7880	\$58,086.62	\$30.5327	\$59,538.78	\$39.1304	\$76,304.24
		117														
S027	IT SYSTEM ANALYST	1950	\$28.3358	\$55,254.79	\$29.0442	\$56,636.16	\$29.7703	\$58,052.06	\$30.5145	\$59,503.37	\$31.2774	\$60,990.95	\$32.0593	\$62,515.73	\$41.0869	\$80,119.45
		118														
	OPEN	1950	\$29.7526	\$58,017.53	\$30.4964	\$59,467.97	\$31.2588	\$60,954.67	\$32.0403	\$62,478.54	\$32.8413	\$64,040.50	\$33.6623	\$65,641.51	\$43.1412	\$84,125.42
		119														
P038	HR PAYROLL SUPERVISOR	1950	\$31.2402	\$60,918.41	\$32.0212	\$62,441.37	\$32.8217	\$64,002.40	\$33.6423	\$65,602.46	\$34.4833	\$67,242.52	\$35.3454	\$68,923.59	\$45.2983	\$88,331.69

Exempt City Employees:

	Non-Classified Pay Range:					<i>Min</i>		<i>Mid</i>		<i>Max</i>
	113									
P082	ASSISTANT PIO					\$45,458		\$56,482		\$65,914
	114									
P041	PLANNER					\$47,731		\$59,306		\$69,210
S013	SIGN ADMINISTRATOR					\$47,731		\$59,306		\$69,210
	115									
F005	FACILITY SUPERVISOR					\$50,118		\$62,271		\$72,671
H009	HEAD TENNIS PROFESSIONAL					\$50,118		\$62,271		\$72,671
H001	HEAD GOLF PROFESSIONAL					\$50,118		\$62,271		\$72,671
	116									
E004	ENGINEER IN TRAINING					\$52,624		\$65,385		\$76,304
F007	FINANCE/PERSONNEL SUPERVISOR					\$52,624		\$65,385		\$76,304
F037	FINANCE MANAGER - POLICE					\$52,624		\$65,385		\$76,304
	117									
G007	GRANT COORDINATOR					\$55,255		\$68,654		\$80,119
P064	PROJECT COORDINATOR					\$55,255		\$68,654		\$80,119
A049	ASST. AIRPORT MANAGER					\$55,255		\$68,654		\$80,119
S002	SAFETY OFFICER					\$55,255		\$68,654		\$80,119
	118									
T013	TURF CARE MANAGER					\$58,018		\$72,087		\$84,125
	119									
A037	ASSISTANT DIRECTOR - STREET					\$60,918		\$75,691		\$88,332
A022	ASSISTANT DIRECTOR - SOLID WASTE					\$60,918		\$75,691		\$88,332
A043	ASSISTANT DIRECTOR - BUILDING					\$60,918		\$75,691		\$88,332
A051	ASSISTANT DIRECTOR - COMMUNITY DEVELOPMENT					\$60,918		\$75,691		\$88,332
C005	CHIEF CITY COURT CLERK					\$60,918		\$75,691		\$88,332
P058	PRINCIPAL PLANNER					\$60,918		\$75,691		\$88,332
A031	SUPERINTENDENT - ATHLETIC/RECR					\$60,918		\$75,691		\$88,332
F004	SUPERINTENDENT - FACILITY					\$60,918		\$75,691		\$88,332
T009	TRANSPORTATION OPERATIONS MANA					\$60,918		\$75,691		\$88,332
C025	COMMUNICATIONS MANAGER					\$60,918		\$75,691		\$88,332
	120									
T016	TRAINING & DEVELOPMENT MANAGER					\$63,964		\$79,476		\$92,748
M011	MIS COORDINATOR					\$63,964		\$79,476		\$92,748

		121								
A018	ASSISTANT DIRECTOR - TRANSPORT					\$67,163		\$83,450		\$97,386
A008	AIRPORT MANAGER					\$67,163		\$83,450		\$97,386
P081	DIRECTOR OF PUBLIC INFORMATION					\$67,163		\$83,450		\$97,386
P066	PUBLIC INFORMATION OFFICER					\$67,163		\$83,450		\$97,386
A044	ASST DIRECTOR PLANNING					\$67,163		\$83,450		\$97,386
A023	ASSISTANT FIRE CHIEF					\$67,163		\$83,450		\$97,386
R009	ACCOUNTING MANAGER					\$67,163		\$83,450		\$97,386
		122								
E003	ENGINEER, PE					\$70,521		\$87,622		\$102,255
P065 / T017	PROJECT/TRAFFIC ENGINEER					\$70,521		\$87,622		\$102,255
P045	POLICE CAPTAIN					\$70,521		\$87,622		\$102,255
A002	SENIOR ACCOUNTANT, CPA					\$70,521		\$87,622		\$102,255
D013	DIRECTOR - BUILDING					\$70,521		\$87,622		\$102,255
C010	DIRECTOR - COMMUNICATIONS					\$70,521		\$87,622		\$102,255
D014	DIRECTOR - COMMUNITY DEVELOPME					\$70,521		\$87,622		\$102,255
F018	DIRECTOR - FLEET SERVICES					\$70,521		\$87,622		\$102,255
D018	DIRECTOR - GOLF					\$70,521		\$87,622		\$102,255
O007	DIRECTOR - STREET					\$70,521		\$87,622		\$102,255
D016	DIRECTOR - SOLID WASTE					\$70,521		\$87,622		\$102,255
		123								
A021	ASSISTANT DIRECTOR - RECREATION					\$74,047		\$92,003		\$107,368
G003	GIS COORDINATOR					\$74,047		\$92,003		\$107,368
S030	SYSTEMS COORDINATOR					\$74,047		\$92,003		\$107,368
		124								
R006	RISK MANAGER					\$77,749		\$96,603		\$112,736
D025	DIRECTOR - PROJECT DEVELOPMENT					\$77,749		\$96,603		\$112,736
		125								
D004	DEPUTY FIRE CHIEF					\$81,637		\$101,434		\$118,373
P069	DIRECTOR - PURCHASING					\$81,637		\$101,434		\$118,373
A033	DEPUTY DIRECTOR - TRANSPORT					\$81,637		\$101,434		\$118,373
		126								
A025	ASSISTANT DIRECTOR - HUMAN RES					\$85,718		\$106,505		\$124,292
A038	ASSISTANT CITY ENGINEER					\$85,718		\$106,505		\$124,292
A047	ASSISTANT DIRECTOR - IT					\$85,718		\$106,505		\$124,292
D005	DEPUTY POLICE CHIEF					\$85,718		\$106,505		\$124,292

		127								
A015	ATTORNEY					\$90,004		\$111,830		\$130,506
A017	ASSISTANT DIRECTOR - FINANCE					\$90,004		\$111,830		\$130,506
		128								
	OPEN					\$94,504		\$117,422		\$137,031
		129								
D010	DIRECTOR - INFORMATION TECHNOLOGY					\$99,230		\$123,293		\$143,883
H008	DIRECTOR - HUMAN RESOURCES					\$99,230		\$123,293		\$143,883
D015	DIRECTOR - RECREATION					\$99,230		\$123,293		\$143,883
D011	DIRECTOR - PLANNING					\$99,230		\$123,293		\$143,883
B006	DIRECTOR - BUDGET					\$99,230		\$123,293		\$143,883
D000	DIRECTOR - TRANSPORTATION					\$99,230		\$123,293		\$143,883
		130								
C007	CITY ENGINEER					\$104,191		\$129,458		\$151,077
F011	FIRE CHIEF					\$104,191		\$129,458		\$151,077
		131								
E010	EXECUTIVE DIRECTOR					\$109,401		\$135,931		\$158,631
P046	POLICE CHIEF					\$109,401		\$135,931		\$158,631
		132								
A016	ASSISTANT CITY MANAGER					\$114,871		\$142,727		\$166,563
F006	DIRECTOR - FINANCE					\$114,871		\$142,727		\$166,563
		133								
	OPEN					\$120,614		\$149,864		\$174,891
		134								
	OPEN					\$126,645		\$157,357		\$183,635
		135								
	OPEN					\$132,977		\$165,225		\$192,817
		136								
	OPEN					\$139,626		\$173,486		\$202,458

APPENDIX F - FULL TIME PERSONNEL SUMMARY

City of Murfreesboro				
Authorized Full Time Position Counts FY 2018 to FY 2021				
	Actual	Actual	Estimated	Proposed
Department	FY 2018	FY 2019	FY 2020	FY 2021
Mayor and Council	7	7	7	7
City Manager's Office	7	11	13	13
Finance and Tax	18	18	18	18
Legal	7	7	9	9
City Court	6	6	6	6
Purchasing	2	2	2	2
Information Technology	16	17	20	20
Communications	5	5	6	6
Human Resources	8	7	10	10
Facilities Maintenance	9	11	11	11
Fleet Services	15	16	16	17
Police	319	326	350	350
Fire & Rescue	206	235	236	236
Building & Codes	26	26	26	26
Planning	13	14	14	14
Community Development	2	1	1	1
Transportation	23	24	25	25
Engineering	16	14	14	14
Street	48	51	51	51
Civic Plaza	1	1	1	1
Parks and Recreation	88	84	90	90
Golf Course	16	15	15	15
Solid Waste	41	42	43	43
Airport	2	3	3	3
Risk Management	3	3	0	0
	904	946	987	988

APPENDIX G - ORDINANCE PASSED BY CITY COUNCIL

<u>Ordinance 20-O-18</u>						
Exhibit A						
City of Murfreesboro						
2020-2021						
		Actual	Estimated	Proposed		
		2018-2019	2019-2020	2020-2021		
GENERAL FUND:						
REVENUES						
Local Taxes		\$103,017,350	\$118,055,252	\$117,029,404		
State of Tennessee		20,206,529	18,357,675	18,574,300		
Federal Government		7,541,657	4,628,252	12,011,753		
Other Sources		32,286,542	22,414,612	24,543,147		
Reimbursements from Other Funds		2,352,838	2,611,217	2,806,000		
Transfers In		3,010,519	3,200,000	0		
Total Revenue & Transfers In		\$168,415,435	\$169,267,007	\$174,964,604		
EXPENDITURES						
Personnel Costs		76,179,662	82,054,755	83,631,518		
Other Costs:						
Legislative		115,710	139,678	130,300		
City Manager		109,877	1,024,035	805,050		
Finance		273,356	269,213	338,650		
Purchasing		16,166	15,710	22,850		
Legal		72,428	127,072	165,800		
Human Resources		185,112	248,282	171,100		
Planning		73,778	136,672	232,000		
Engineering		139,708	179,268	187,484		
Facilities Maintenance		473,834	599,277	579,881		
State Street Aid		5,033,481	4,470,000	4,801,500		
Infrastructure		10,926,040	3,189,879	9,250,000		
Transportation		1,526,926	1,631,080	3,741,419		
Information Technology		1,238,590	1,559,894	1,631,472		
Communications		160,940	192,541	186,650		
Building and Codes		135,019	138,664	156,800		
City Court		115,344	116,447	143,050		
Police		4,762,108	4,745,709	6,411,416		
Fire		2,544,310	2,697,964	2,579,664		
Street		3,071,263	3,108,658	3,199,195		
Civic Plaza		44,277	39,846	24,550		
Parking Garage		75,596	64,650	62,600		
Fleet Services		(602,269)	(668,642)	(625,918)		
Park & Recreation		3,651,950	3,867,190	3,964,070		
Golf		744,107	736,839	802,306		
Solid Waste		1,730,729	2,676,201	3,396,148		
Community Development		800,723	621,352	1,351,052		
Strategic Partnerships		1,665,707	1,690,452	1,545,452		
Transfers Out		6,608,272	7,918,258	8,033,103		
Debt Service - Transfer Out		38,827,525	41,000,000	37,964,387		
Miscellaneous		4,498,888	4,200,416	5,554,012		
Total Expenditures & Transfers Out		\$165,199,158	\$168,791,360	\$180,437,562		
Beginning Fund Balance		\$63,849,619	\$67,065,896	\$67,541,543		
Ending Fund Balance		\$67,065,896	\$67,541,543	\$62,068,585		

<u>Ordinance 20-O-18</u>						
Exhibit A						
City of Murfreesboro						
2020-2021						
		Actual	Estimated		Proposed	
		2018-2019	2019-2020		2020-2021	
DEBT SERVICE FUND:						
REVENUES						
Other Sources		\$1,115	-		-	
Transfers In		39,015,339	\$60,795,074		\$38,823,587	
Total Revenue & Transfers In		<u>\$39,016,454</u>	<u>\$60,795,074</u>		<u>\$38,823,587</u>	
EXPENDITURES						
Other Costs		\$35,024,869	\$54,313,539		\$32,471,284	
Transfers Out		5,717,705	6,362,622		6,352,303	
Total Expenditures & Transfers Out		<u>\$40,742,574</u>	<u>\$60,676,161</u>		<u>\$38,823,587</u>	
Beginning Fund Balance		\$2,088,978	\$362,858		\$481,771	
Ending Fund Balance		\$362,858	\$481,771		\$481,771	
AIRPORT IMPROVEMENT FUND:						
REVENUES						
State of Tennessee		\$323,937	\$487,157		\$3,095,792	
Federal Government		38,468	11,221		834,300	
Transfers In		0	0		123,000	
Other Sources		2,026,391	1,953,672		3,625,862	
Total Revenue		<u>\$2,388,796</u>	<u>\$2,452,050</u>		<u>\$7,678,954</u>	
EXPENDITURES						
Personnel Costs		\$261,148	\$315,136		\$521,337	
Other Costs		1,893,931	\$2,027,043		6,429,637	
Transfers Out		150,000	\$150,000		150,000	
Total Expenditures & Transfers Out		<u>\$2,305,079</u>	<u>\$2,492,179</u>		<u>\$7,100,974</u>	
Beginning Fund Balance		\$782,683	\$866,400		\$826,271	
Ending Fund Balance		\$866,400	\$826,271		\$1,404,251	
DRUG FUND:						
REVENUES						
Other Sources		\$303,378	\$160,429		\$192,300	
Transfers In		23,169	32,354		25,000	
Total Revenue & Transfers In		<u>\$326,547</u>	<u>\$192,783</u>		<u>\$217,300</u>	
EXPENDITURES						
Other Costs		\$520,897	\$126,910		\$215,900	
Total Expenditures		<u>\$520,897</u>	<u>\$126,910</u>		<u>\$215,900</u>	
Beginning Fund Balance		\$473,540	\$279,190		\$345,062	
Ending Fund Balance		\$279,190	\$345,062		\$346,462	

Ordinance 20-O-18				
Exhibit A				
City of Murfreesboro				
2020-2021				
		Actual	Estimated	Proposed
		2018-2019	2019-2020	2020-2021
INSURANCE FUND:				
REVENUES				
Other Sources		\$17,566,423	\$16,643,000	\$17,473,600
Transfers In		0	0	0
Total Revenue		<u>\$17,566,423</u>	<u>\$16,643,000</u>	<u>\$17,473,600</u>
EXPENDITURES				
Other Costs		\$17,549,338	\$19,538,000	\$22,245,700
Total Expenditures		<u>\$17,549,338</u>	<u>\$19,538,000</u>	<u>\$22,245,700</u>
Beginning Fund Balance		\$8,237,370	\$8,254,455	\$5,359,455
Ending Fund Balance		\$8,254,455	\$5,359,455	\$587,355
RISK MANAGEMENT FUND:				
REVENUES				
Other Sources		\$3,738,919	\$3,874,120	\$4,301,855
Total Revenues		<u>\$3,738,919</u>	<u>\$3,874,120</u>	<u>\$4,301,855</u>
EXPENDITURES				
Personnel Costs		\$304,847	\$0	\$0
Other Costs		3,075,226	4,528,789	4,237,103
Total Expenditures		<u>\$3,380,072</u>	<u>\$4,528,789</u>	<u>\$4,237,103</u>
Beginning Fund Balance		\$3,070,874	\$3,429,721	\$2,775,052
Ending Fund Balance		\$3,429,721	\$2,775,052	\$2,839,804
CAPITAL IMPROVEMENT FUND:				
REVENUES				
Other Sources		\$5,338,400	\$32,000	\$133,360
Issuance of Debt		-	0	-
Total Revenue		<u>\$5,338,400</u>	<u>\$32,000</u>	<u>\$133,360</u>
EXPENDITURES				
Other Costs		\$1,781,548	\$3,244,500	\$1,606,160
Total Expenditures		<u>\$1,781,548</u>	<u>\$3,244,500</u>	<u>\$1,606,160</u>
Beginning Fund Balance		\$1,349,818	\$4,906,670	\$1,694,170
Ending Fund Balance		\$4,906,670	\$1,694,170	\$221,370
LOAN/BOND FUND:				
REVENUES				
Other Sources		\$1,285,137	\$929,000	\$500,000
Transfers In		-	-	-
Issuance of Debt		58,580,406	0	0
Total Revenue & Debt Issuance		<u>\$59,865,543</u>	<u>\$929,000</u>	<u>\$500,000</u>
EXPENDITURES				
Other Costs		\$44,340,652	\$22,000,000	\$42,000,000
Transfers Out		37,814	130,000	100,000
Total Expenditures & Transfers Out		<u>\$44,378,466</u>	<u>\$22,130,000</u>	<u>\$42,100,000</u>
Beginning Fund Balance		\$50,338,882	\$65,825,959	\$44,624,959
Ending Fund Balance		\$65,825,959	\$44,624,959	\$3,024,959

GLOSSARY

Municipal budgeting often involves a language known only to the astute local government elected or appointed official. The glossary below is intended to explain in common terms some of the more frequently used budgeting terms.

Accounting Period: The annual period for which financial statements, budgets and other reports are prepared. In Tennessee, the accounting period begins July 1 and ends June 30.

Accounts: Accounts are used to enter the formally adopted annual operating budget into the general ledger, as well as to organize expenditures and revenues by fund, department, activities etc.

Accounts Payable: A short-term liability account reflecting amounts owed to private persons or organizations for goods and services

Accounts Receivable: An asset account reflecting amounts owed by private persons or organizations for goods and services furnished by the government

Accounting System: The total structure of records that are used to record, classify, and report information on the financial status and operation of a government.

Accrual Basis: Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of cash flows.

Adopted Budget: The budget that has been approved by the City Council that becomes the legal authority for spending.

Ad Valorem Tax: A tax levied in the assessed value of real and personal property located within the City.

Allocation: The distribution of expenses among various City functions or between different funding agencies. For example, the expense of maintaining the Civic Plaza and Parking Garage are divided by formula between the City and Rutherford County.

Amortization: The reduction of a debt or other liability through regular payments over a specific period of time.

Annual Budget: An estimate of expenditures for specific purposes during the fiscal year and the proposed means (estimated revenues) for financing those activities.

Appropriation: A legal authorization made by the legislative body that permits staff to incur obligations and to make expenditures of governmental resources.

Arbitrage: An investment that results in interest earnings in excess of interest costs.

Assessed Valuation: A value set upon real and personal property by the Rutherford County Assessor as a basis for levying property taxes.

Assets: Resources owned or held by the City which has real monetary value.

Assigned Fund Balance: Assigned Fund Balance describes that portion of fund balance that reflects a government's intended use of resources. Such intent can be established by the governing body, another body or official designated for that purpose. There are two essential differences between committed fund balance and assigned fund balance. First, committed fund balance requires action by the highest level of decision-making

authority (City Council). Second, formal action is necessary to impose, remove or modify a constraint reflected in the committed fund balance, whereas less formality is necessary in the case of assigned fund balance.

Audit: A study of the City’s accounting system to ensure that financial records are accurate and in compliance with all legal requirements for the handling of public funds, including state law, city ordinance and administrative policy.

Balanced Budget: The planned expenditures do not exceed the budgeted revenue plus the unassigned fund balance.

Balance Sheet: The basic financial statement, which discloses the assets, liabilities and equities of a fund at a specified date in conformity with GAAP (Generally Accepted Accounting Principles).

Bond: A written promise to pay a specified sum of money (principal or “face value”) at a specified future date (“maturity date”) along with periodic interest paid at a specified percentage of the principal (“interest rate”). Bonds are typically used for long term financing of capital improvements.

Bond Rating: A rating made by an established credit rating agency indicating the probability of timely repayment of principal and interest on bonds issued by the City. Murfreesboro maintains an AA rating from Standard and Poor’s and a Aa1 rating from Moody’s Investors Service.

Budget: A plan of financial operation consisting of an estimate of proposed expenditures for a given period and the proposed means of financing them.

Budget Amendment: To change the original adopted budget through action of members of the City Council by ordinance.

Budget Calendar: The schedule of key dates or milestones that a government follows in the preparation and adoption of the budget.

Budget Document: The official written statement reflecting the decisions made by City Council in their budget deliberations.

Budget Message: A general discussion of the submitted budget presented in writing by the City Manager as part of the budget document reflecting the most important aspects of the budget and his recommendations.

Budget Ordinance: The formal legislative enactment by the City Council.

Capital Improvements: Major construction, repairs, additions, buildings, parks, streets and other facilities that cost more than \$25,000 and have a useful life of more than three years.

Capital Improvements Budget: A one-year plan of capital expenditures and the means of financing them. The capital budget is enacted as part of the annual budget. The capital improvements budget is based upon the Community Investment Program (CIP).

Community Investment Program (CIP): A plan for capital expenditures to be incurred each year over a fixed period of years describing each project, its duration, and its cost. These projects are prioritized by a committee comprised of both City staff and council members. The CIP document is a companion to the annual budget document.

Capital Object Codes: The “Buildings,” “Structures,” and “Equipment” object codes are used to show expenditures related to the one-year capital improvements budget. These items are of a permanent and tangible nature with a cost of \$5,000 or more.

Capital Projects Fund: Funds created to account for the financial resources used for the acquisition or construction of major capital facilities or equipment.

Cash Flow Budget: A projection of the cash receipts and disbursements anticipated during a given period.

CDBG: An acronym for the Community Development Block Grant; these annual grants are federal funds, typically used for the construction or rehabilitation of affordable housing.

Committed Fund Balance: Committed fund balance represents that portion of fund balance whose use is constrained by limitations that the government imposes on itself at the highest decision-making level (City Council) and remains binding unless removed in the same manner.

Contingency Account: An account in which funds are budgeted for emergency and exceptional expenditures that arises during the year and has not been provided for in other portions of the operating budget. Murfreesboro maintains such an account in the Non-Departmental budget.

Contractual Services: The costs related to services performed for the City by individuals, business or utilities.

Cost: The amount of money or other consideration exchanged for goods or services.

Current Assets: Those assets available or that can be made readily available to finance current operations or pay current liabilities. Examples include cash, investments and receivables that can be collected within one year.

Current Liabilities: Debt or other legal obligations arising out of transactions in the past, that must be liquidated, renewed or refunded within one year.

Debt Limit: The maximum amount of outstanding debt legally permitted. The City Charter prescribes a general obligation debt limit of fifteen percent (15%) of assessed value. The Charter provides that revenue supported debt is excluded from the calculation and also provides Council with the method to exceed that limitation.

Debt Service: The actual cost of interest, principal and related costs on borrowed funds, such as bonds and notes.

Deferred Compensation: The City sponsors a supplemental retirement income plan (457). Employees may make voluntary contributions up to the limit prescribed by the Internal Revenue Service.

Deficit: (1) The excess of an entity's liabilities and reserves over its assets; (2) the excess of expenditures over revenues during a single accounting period (e.g., a fiscal year).

Department: A program or function that falls within the functional area of a particular division. Several departments exist within one division.

Depreciation: The decrease in value of capital assets over their useful life due to use.

Designation: Funds earmarked for a specific purpose.

Division: A major administrative division of the City. A division has overall management responsibility for an operation or a group of related operations in one functional area.

Encumbrance: A financial commitment for a contract not yet performed. An encumbrance is charged against an appropriation at the time it is incurred for the purpose of satisfying the encumbrance after completion of the services.

Enterprise Fund: A proprietary fund established to account for operations that are financed and operated in a manner similar to private business enterprises. The intent of the enterprise funds is that the full cost of providing goods or services be financed primarily through charges and fees specific to the good or services and not with general tax revenues. The City's enterprise funds are: Water and Sewer and Electric.

Exempt Employee: Employees that are not required to receive overtime pay under federal law.

Expenditure: An amount of money, cash or checks actually paid or obligated for payment; a decrease in net financial resources.

Fiscal Year: A twelve-month period for which an organization plans the use of its resources. For Tennessee cities, the fiscal year is July 1 through June 30.

Fixed Assets: Assets of a long-term nature that are intended to be held or used by the City. Examples include land, buildings, machinery, furniture and other equipment.

Franchise Fee: A fee paid by public and private service businesses for the use of City streets, alleys and property in providing their services to the citizens of the City. Examples include franchise fees paid by cable providers, gas companies and electric utilities.

FTE or Full Time Equivalent: A measurement of staffing. One FTE is a 40-hour per week position. An employee working 20-hours per week or an employee working 40-hours per week for only six months per year would be $\frac{1}{2}$ FTE.

Fund: The financial transactions of the City are recorded in Funds. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, reserves, equity, revenues and expenditures. Each individual fund records the financial transactions for a specific activity or function.

Fund Balance: The excess of a fund's assets over its liabilities. This term is used in relation to governmental funds.

Fund Equity: The excess of a fund's assets over its liabilities. This term is used in relation to proprietary funds.

Fund Type: The City classifies its Funds into three generic fund types: Governmental, Proprietary and Fiduciary.

GAAP: Generally accepted accounting principles as promulgated by the Governmental Accounting Standards Board (GASB) or through common practice.

GASB: Governmental Accounting Standards Board

General Fund: The General Fund is the primary operating fund of the City. It is used to account for all financial resources of the general government except those required to be reported for in another fund.

General Ledger: A record containing the accounts needed to reflect the financial position and the results of operations of a City government.

General Obligation Bonds: Debt issued by the City that is guaranteed for repayment by the full faith and credit of the City. The City pledges to levy whatever taxes are required to repay the bonds for any particular year.

Goals: A statement of broad direction, purpose or intent based on the needs of the City. A goal is general in nature and usually has no specific time frame for its attainment.

Governmental Funds: The financial transactions of most governmental functions are presented through governmental funds. These include the following fund types: General, Special Revenue, Capital Projects and Debt Service.

Grants: A contribution of assets by one governmental unit or other organization to another. Typically, these contributions are made to local governments from the state and federal governments. Grant moneys are usually dedicated for specific purposes.

Infrastructure: The basic framework of cities. Examples include streets, water and sewer systems, public buildings and parks.

Interfund Transfer: Payments from one fund to another fund which results in the recording of a receipt and expenditure. The transfer from the General Fund to the Debt Service Fund is one example of an interfund transfer.

Intergovernmental Revenue: Revenue collected by one government and distributed to another government, usually along a predetermined formula or basis.

Internal Service Funds: Funds used to account for the financing of goods or services provided by one City Department to other City or governmental entities on a cost reimbursement basis. Examples include the Risk Management and Insurance funds.

Levy: To impose taxes for the support of governmental activities or the total amount of taxes imposed by a government.

Liability: Debt or other legal obligation arising out of transactions in the past which must be liquidated renewed or refunded at some future date.

Maintenance: The upkeep of physical property used by the City in the provision of services.

Materials and Services: Expenditures which are not related to personnel, transfers, debt service or capital. These are a fund's "discretionary" accounts and include items like supplies, consulting services, publications and training.

Modified Accrual: Basis of accounting for all governmental funds and agency funds under which revenues are recorded when they become measurable and available. Expenditures are recorded when the liability is incurred, except for interest on general long-term obligations, which are recorded when due. It is a modified version of the full accrual basis of accounting that emphasizes and measures financial flow (tax and spend) of an organization, rather than capital accumulation (profit and loss).

Non-Exempt Personnel: Employees eligible to receive overtime pay.

Non-spendable Fund Balance: According to GASB, "Fund balance is only an approximate measure of liquidity. One reason is that some of the assets reported in governmental funds may be inherently non-spendable from the vantage point of the current period. There are assets that will never convert to cash (e.g., pre-paid items and inventories of supplies); assets that will not convert to cash soon enough to affect the current period (e.g., non-financial assets held for resale, such as foreclosed properties); and resources that must be maintained intact pursuant to legal or contractual requirements (e.g., capital of a revolving loan fund).

Operating Budget: The City's financial plan that outlines proposed expenditures for the coming fiscal year and estimates the revenues that will be used to finance them.

Ordinance: A formal legislative enactment of the governing body of the municipality.

Performance Measurement: Any systematic attempt to learn how responsive a government's services are to the needs of its constituents through the use of standards, workload indicators and other techniques.

Personnel Services: Expenditures that are directly related to personnel, such as salaries, overtime, fringe benefits (health benefits) and payroll insurances (FICA, workers' compensation, etc.).

Property Tax: A tax levied on the assessed value of real and personal property located within the City.

Proprietary Funds: Proprietary funds are used to account for a government's ongoing operations and activities similar to those found in the private sector. Enterprise and internal service funds are Murfreesboro's uses of this fund type.

Refunding: The issuance of long-term debt to refinance existing long-term debt.

Restricted Fund Balance: Restricted fund balance represents that portion of fund balance that is subject to externally enforceable legal restrictions. Such restrictions typically are imposed by parties altogether outside the government such as creditors, grantors, contributors or other governments. Restrictions can also arise when the authorization to raise revenues is conditioned upon the revenue being used for a particular purpose (e.g., gas tax for road construction).

Retained Earnings: An equity account reflecting the accumulated earning of an enterprise or internal service fund.

Revenue: An increase in governmental fund type net current assets. It is usually income from various sources used to finance government, such as tax and grant receipts.

Special Revenue Fund: A fund used to account for resources that are subject to legal spending restrictions to finance a particular activity. Examples include the Airport and Drug funds of the City.

Supplies: A cost category for minor items required by City Departments to conduct their operations.

Surplus: An excess of the assets of a fund over its liabilities and restricted equity.

Tax Base: The total assessed value of property within the City.

Trust and Agency Funds: These fiduciary funds are custodial and do not involve the measurement of results of operation. Principal and interest of these funds may be expended in the course of their designated operations. Examples of these are the Pension Fund and the School Trust Fund.

Unassigned Fund Balance: The general fund will often have net resources in excess of what can properly be classified in one of the other four categories of fund balance. If so, that surplus is presented as unassigned fund balance.

User Charges: The payment of a fee for direct receipt of a public service by the party benefiting from the service. Solid Waste charges are examples of user fees.

Workload Indicators: An indication of the output of a Department or activity. It may consist of transactions, products, events, services, persons served or other measurements of output.