



**City of Murfreesboro  
Proposed Annual Budget for  
FY 2022-2023**



## ABOUT THE COVER

The Richard Siegel Park is a 130-acre athletic complex, which plays host to some of the most prestigious events in the country. Siegel Park has consistently hosted the Tennessee Soccer State Championships and the TSSAA State Soccer Championships. The City also partners with Murfreesboro Soccer Club to provide access to recreational and competitive soccer programs in the spring and fall.

To further strengthen the City's commitment to soccer programs, in 2019, City Council approved an agreement with the Tennessee State Soccer Association (TSSA) to locate its headquarters to Murfreesboro and use the Richard Siegel Soccer Complex for its tournaments.

As part of this agreement, the City has pledged an estimated \$14.5 million to install nine turf fields, an indoor soccer facility, increase the seating at Championship Field and make drainage improvements, build office and class space, and improve the practice fields by updating the restrooms and installing lighting. The cover photo shows the indoor soccer facility that is anticipated to complete by the fall.

Photo credit:  
Riley Tindall  
May 2022



**Fiscal Year 2022-2023  
Proposed Operating Budget**

**City Council**

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Madelyn Scales Harris, Vice-Mayor

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## BUDGET MESSAGE

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May 13, 2022

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

Re: City Budget for Fiscal Year 2023

The FY23 recommended budget reflects the City's continuing commitment to excellent, cost-effective customer service. As in previous years, Council's established priorities guided the preparation of this year's Budget. In addition to responsible budgeting, these priorities include improving economic development, expanding the City's infrastructure, establishing a strong City brand, and maintaining public safety.

The City's Budget guides management decisions and provides the baseline for financial reporting and measurement. It also sets objectives and directs resource utilization defining the City's financial status in the next fiscal year.

Consistent with the previous two fiscal years, the recommended budget uses a long-term perspective that incorporates planning for future growth and service demands. This perspective assists Council in envisioning the City's long-term level of service and infrastructure development.

The FY22 budget was formulated with guarded optimism as the economy recovered from extraordinary governmental decisions. Fortunately, City revenues outpaced reasonable expectations. On the other hand, the disrupted labor market, while resulting in budget savings, placed an upward pressure on wages. This pressure was reflected in a mid-year wage adjustment. Because that adjustment was partial year, the City anticipates growth to fund balance of more than \$7 million; however, the full effect of the adjustment will be reflected going forward.

Current economic conditions indicate the stability of the past several years will not continue. Accordingly, the FY23 budget is developed in anticipation of slowing economic growth. Significant expense increases include \$2.3 million salary adjustments for both full-time and part-time staff and \$3 million in added positions necessary to maintain a strong service level. Budgeted fuel costs must be increased by \$800,000 (44%) and the required City funding for health care benefits is an additional \$675k (½ year), largely due to the costs of pharmaceuticals. On-going expenses will be moderated and adjusted to the extent possible for inflationary pressure.

In FY22, the City was awarded \$24.1 million in federal American Rescue Plan Act (ARPA) funds. The first half of the funds was received in September with the second half expected in FY23. The City anticipates programming these funds for public safety, parks and recreation, stormwater, public mental health, elementary tutoring services, and affordable housing. An administrative services firm will handle compliance reporting under the regulations associated with these funds.

In September, City Council approved the FY22 Community Investment Program (CIP) projects. Correspondingly, the City issued \$48.7 million in bonds with a true interest cost of 2.61% and a \$3.7 million premium. The FY23 recognizes the initial debt service of \$4.8 million *per annum*. This successful issuance in a volatile bond market underscores the City's solid economic fundamental as reflected in Moody's AA1 rating and S&P Global's rating enhancement of the City's debt from AA to AA+. It is expected that the City will maintain its financial reputation despite concerns over the inflationary effects on interest rates.

The recommended budget for FY23 totals \$573 million. The total budget is composed of the following:

- General Fund budget: \$245.9 million
- City Schools: \$117.6 million
- Loan/Bond Fund budget: \$65.2 million

- Debt Service budget: \$43 million
- Water Resources Department: \$57.6 million
- Insurance Fund: \$23.7 million
- Other Capital Sources Fund: \$7.1 million
- Airport Fund: \$5.5 million
- Risk Management Fund: \$4.5 million
- Stormwater Fund: \$3.2 million
- Drug Fund: \$325,700

City Schools, Water Resources Department, and Stormwater Fund will present their budgets separately to Council.

The General Fund FY23 budget reflects a 9.6% increase in operating revenues relative to last fiscal year's approved budget. A 10.7% increase is budgeted for expenses during this period.

As a customer service organization, the City's largest expense line item remains employee compensation. In January 2022, it was clear that aggressive price inflation was not transitional. City Council, therefore, approved a cost-of-living adjustment effective in March 2022. The FY23 budget includes an additional 2.5% step increases for those non-exempt employees in the Step Programs and a 2.5% increase for exempt and open range non-exempt employees.

In summary, the FY23 budget is balanced. This is achieved without recommended tax or substantial fee increases. It may be noted that many of the initiatives funded in the FY22 budget amendment were anticipated to span the fiscal year. Funding for these initiatives is carried forward to FY23 and reserved in the Assigned Fund Balance. The FY23 budget does not include any use of Unassigned Fund Balance.

My appreciation is extended to staff and Council for the effort to develop the proposed budget and more broadly for their dedication to assuring the City remains in excellent financial condition. We look forward to a productive FY23.

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. Council established priorities will continue to guide our operational decisions, planning, and the recommendations presented to Council.

Respectfully submitted,

Craig D. Tindall  
City Manager

## BUDGET-IN-BRIEF

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### Financial Overview

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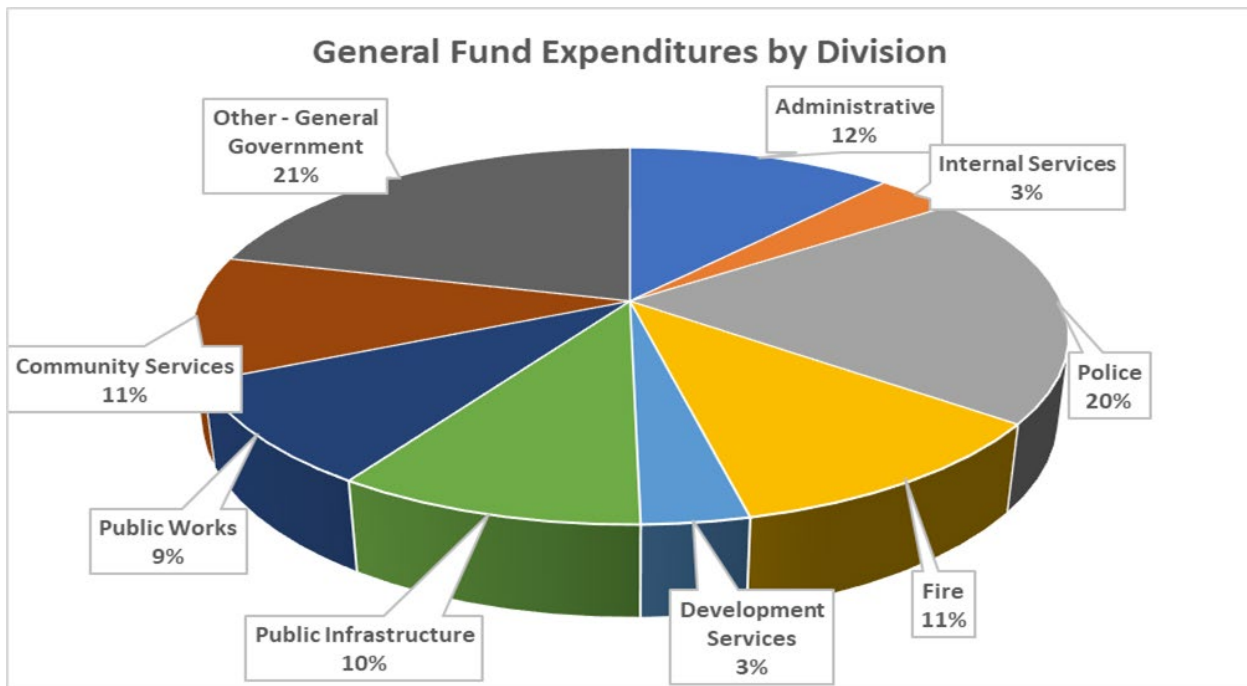
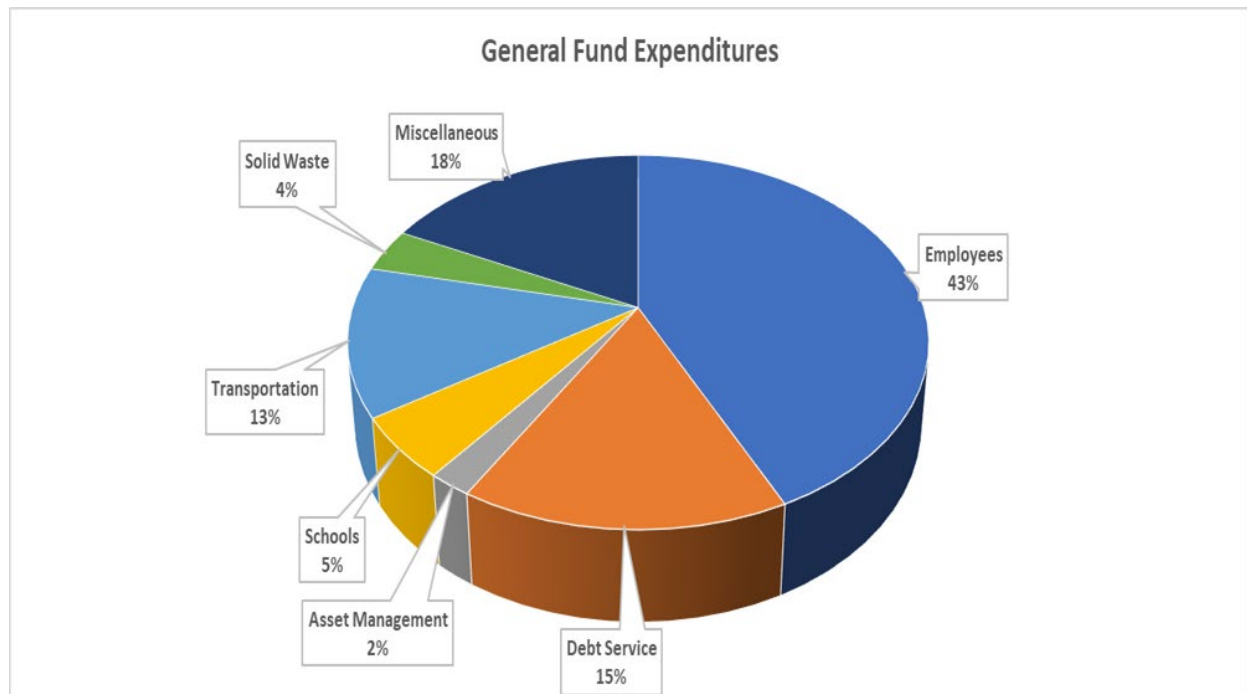
- The City's total budgeted amount for FY23 is \$573 million, including proprietary funds and internal transfers and the City's General Fund budget is \$245.9 million, which is a 10.7% increase from the previous fiscal year. Of this, half of the increase is due to \$12.1 million budgeted in one-time American Rescue Plan Act (ARPA) funds and another 30% of the increase is in \$7.1 million carried forward from FY22's budget.
- Total revenues are projected to be \$226.2 million, an increase of 9.3% (\$19.3 million) compared to FY22 budget (excluding FY23 Federal ARPA Funding and other one-time revenues).
- The FY23 Budget is balanced by minimizing increases in operating expenses and balancing one-time revenues of \$12.5 million with one-time expenditures.
- The City's unassigned fund balance at the beginning of FY23 is projected at \$100 million. This amount includes approximately \$56.6 million in operating reserves as required by the City's Financial Policies and \$20 million in non-cash receivables.
- Budgeted supplemental expenditures for FY23 are \$12.1 million.
- The proposed Budget maintains consistency 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 19.2% of projected property tax revenues which is comparable to FY22.
- The City's debt service exclusive of City Schools, MWRD and solid waste debt is 54.4% of projected property tax revenues, which is 67,660,195.
- Solid Waste Fee remains at \$7.50 per month per can for residential service and \$30 per month per can for commercial service. This fee covers only a portion of the Solid Waste Department's operating costs and debt service. The goal remains moving this Department toward a utility enterprise fund fully supported by fee revenue.
- FY23 Revenue Adjustments include:
  - \$8.9 million (15%) increase – Local Option Sales Tax
  - \$4.8 million (39%) increase – State Sales Tax
  - \$2.6 million (4%) increase – Property Tax
  - \$590,000 (14%) increase – Gross Receipts (Business License) Tax
  - \$280,000 (13%) increase – Building Permit revenues
  - \$220,000 (32%) increase – Recovery on Reserved Taxes
- FY23 Supplemental expenditure requests of \$12.1 million include:
  - ARPA grant funded improvements/equipment
    - \$1.27 million – Public Safety equipment

- \$727,375 – Parks & Recreation capital improvements
- \$2.9 million – 29 new positions
  - 19 public safety positions - \$1.7 million
  - Additional public safety stipends - \$138,300
- \$2.25 million – personnel pay raises
- \$2 million – non-ARPA funded portion of daylighting Towne Creek, a joint Stormwater/Economic Development project in the downtown/historic bottoms area of the City
- \$722,500 – IT hardware and software requests
- \$675,000 increased medical premiums
- \$650,000 – outside legal expenses to challenge the expansion of the Middle Point landfill
- \$300,000 – outside consultants for land use studies
- \$116,500 – additional and replacement vehicle requests

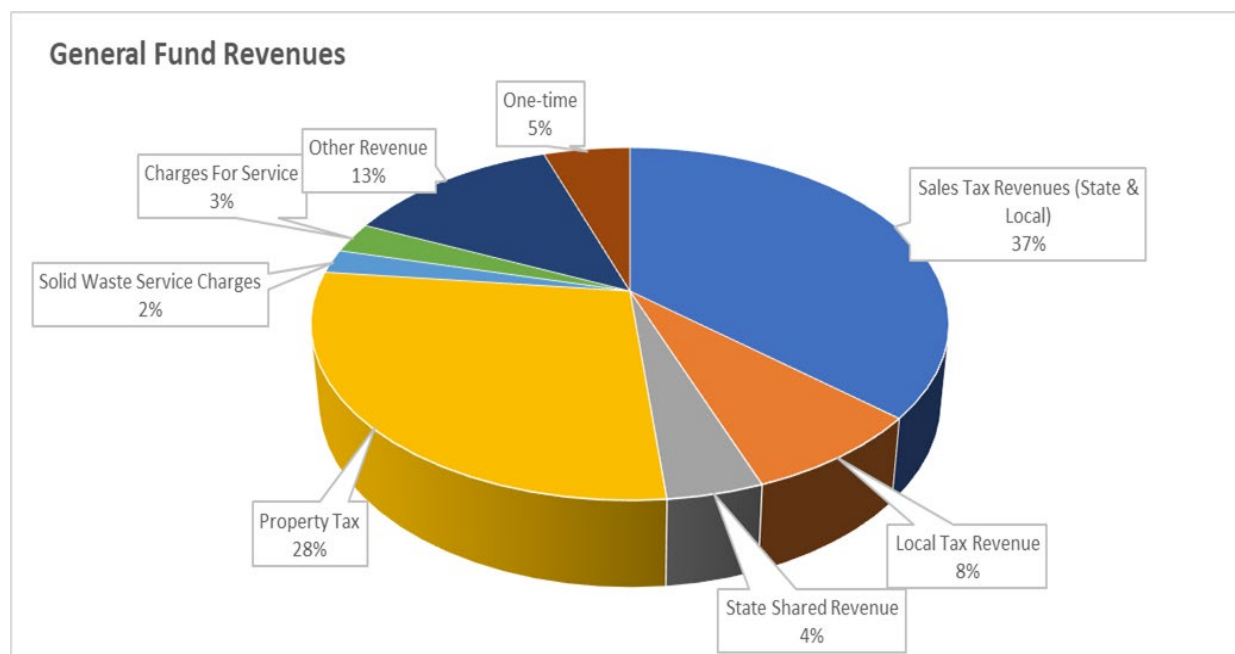
The following table presents a brief summary of the General Fund FY23 Proposed Budget as compared to the FY22 Budget.

BUDGET SUMMARY SCHEDULE	FY22 Budget	FY22 Projected	FY23
<b>Revenue</b>			
Sales Tax Revenues (State & Local)	73,160,000	81,300,000	86,920,000
Local Tax Revenue	17,879,965	18,687,400	18,939,300
State Shared Revenue	8,945,030	9,819,993	9,849,600
Property Tax	65,489,458	65,756,209	67,660,195
Solid Waste Service Charges	5,026,500	5,135,000	5,200,000
Charges For Service	6,647,261	7,243,333	6,746,261
Other Revenue	29,122,294	18,494,886	30,907,872
Additional Solid Waste			-
One-time	1,622,207	13,675,225	12,510,395
<b>Total Revenue</b>	<b>207,890,000</b>	<b>220,110,000</b>	<b>238,730,000</b>
<b>Expenses</b>			
Salaries & Benefits	95,831,894	93,331,323	102,578,203
Non-Schools Debt Service	32,276,829	33,097,463	36,831,983
Schools Debt	4,667,608	4,667,608	4,668,137
Schools Operating	7,885,103	7,885,103	7,885,103
Solid Waste Operating	8,180,453	7,506,412	8,031,138
Solid Waste Debt			1,033,030
Other Expenses	71,931,977	57,080,865	64,391,718
CIP Projects (Roads, Recreation, General Fund)			
Supplemental Operating Requests			7,171,565
One-time (Non-School)	2,406,960	1,714,978	789,000
Grant Funded Supplementals			12,510,394
Previous Budget Reserves		7,156,648	(7,156,648)
<b>Total Expenses</b>	<b>223,180,000</b>	<b>212,440,000</b>	<b>238,730,000</b>
<b>Impact to Unassigned Fund Balance</b>	<b>(15,290,000)</b>	<b>7,670,000</b>	<b>-</b>

## General Fund Expenditures



## General Fund Revenues



## Budget Goals and Strategies

The City's budget serves as a plan for the organization's operations during the coming year. Council priorities are used by the City Manager to develop Budget Goals and Strategies for the coming year with input from the City's staff leadership. Budget Goals are objectives that inform short- and long-term decisions during the year. Budget Strategies are the framework for those decisions.

The following are budget goals and strategies for achieving those goals in FY23:

### Goal 1. Maintain a strong fund balance

- Strategy 1: Manage all expenses to maintain the General Fund Balance consistent with Council's adopted Financial Policy recognizing the City's continued growth and infrastructure needs
- Strategy 2: Use trend analysis to assure current recommendations support decisions that preclude the General Fund Balance to fall below the Council adopted Policy

- Strategy 3: Provide a comprehensive five-year CIP overview to allow consideration of the full cost of capital projects

### Goal 2. Balance revenues and expenses

- Strategy 1: Review expenditures on a constant basis to assure public funds are used prudently and consistent with budget objectives
- Strategy 2: Assure debt management recommendations are within the Financial Policies and debt service is clearly presented in budget documents
- Strategy 3: Develop viable revenue enhancements that match the term of expenditures or the lifecycle of capital assets
- Strategy 4: For grant funds, clearly communicate funding schedule, financial commitments, and any spending limitations

Strategy 5: Identify, study, and recommend new revenue sources addressing required expenditures

Strategy 6: Actively manage construction projects for on-time, on-budget delivery

### **Goal 3. Use of a long-term financial analysis to identify budget trends**

Strategy 1: Utilize reasonable projections over a minimum of a five-year period when developing budget document

Strategy 2: Remain abreast of economic conditions and projects that affect short- and long-term analysis

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

### **Goal 4. Progress toward a solid waste enterprise fund**

Strategy 1: Develop financial recommendations reflecting the full costs associated with the City's solid waste collection services

Strategy 2: Model an alignment of operating expenditures and capital expenses with revenues to reduce the need for debt financing

Strategy 3: Recommend a rate structure that provides for self-sustaining operations

### **Goal 5. Focus on continued economic development opportunities**

Strategy 1: Finalize current opportunities that elevate the City's economic development profile and elevate the potential for future opportunities

Strategy 2: Identify the City's economic development assets and develop a detailed marketing plan that capitalizes on these assets

Strategy 3: Continue working with the Chamber of Commerce on economic development opportunities

## **Council Priorities**

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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. The FY23 budget includes an additional 10 officer positions, four communications (dispatch) positions and substantial investments in public safety equipment.

The Police Department is working towards a proactive crime fighting approach. This includes a real-time crime data center with crime data analysts monitoring the Department's operational technology.

In FY22, the Fire Rescue Department added three shift training/safety officers (STSO) to provide

personnel with mandated training and instruction. These positions coordinate medical training to include EMR, EMT, AEMT, Paramedic certification/licensure renewal, continuing education, refresher training, and other classes pertaining to medical services delivery. STSOs respond to structure fires, motor vehicle accidents, technical rescues, and medical emergencies requiring Advanced Life Support. On-scene they initiate rehabilitation and medical monitoring, decontamination at hazardous material events. In FY23, the Department is requesting to add two additional trainer positions – one in the Medical Division and the other in the Emergency Response Division.

FY23 budget items that directly serve Priority 1 include:

- Pursue acquisition of body cameras for all certified officers
- Full deployment of a network of fixed and mobile cameras to acquire real time information that will be used to combat violent crime
- Pursue acquisition of Advanced License Plate Reader (ALPR) technology and develop deployment plan
- Establish an AED (Automatic External Defibrillator) program to equip officers with the ability to provide early intervention into cardiac related events
- Full deployment of a dedicated Traffic Unit
- Full deployment of Advanced License Plate Reader (ALPR) technology
- Full coordination of technologies into a “Real Time Crime Information Center” which will allow us to better deploy resources to prevent and solve crimes
- Expand recruiting capabilities for both certified and non-certified personnel
- Attain Association of Public Safety Communications (APCO) Agency Training Program Certification for Murfreesboro Emergency Communications
- Begin development of an Incident Dispatch Team and a Telecommunicator Emergency Response Team to support incident communications and disaster response operations
- Implement text to 9-1-1
- Begin steps towards the implementation of Emergency Police Dispatch (EPD) call processing protocol software
- Grant funding for and purchase of automated/continuous CPR devices
- Grant funding to train 42 current AEMTs to Paramedic
- Provide “in-house” Emergency Medical Technician and Advanced Emergency Medical Technician class to 15-25 personnel
- Continue to pursue and achieve credentialing and or accreditation in all special operations disciplines that MFRD performs
- Complete the Murfreesboro Emergency Management Plan and facilitate disaster preparedness for all city departments
- Continue implementation 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’s strong financial condition is projected to hold steady for many years. The FY23 recommended budget maintains that status during the next fiscal year.

In FY20, Council discontinued using unassigned General Fund to balance the City’s budget. In the year, this required the City’s first property tax increase in 21 years. The General Fund’s excess balance was reserved for non-recurring expenditures and to support operations in the event of an economic downturn.

For FY22, as unprecedented public health measures were recognized as ineffective and economically detrimental, sales tax revenue outpaced conservative budgeted estimates, with local sales tax approximately 17% over FY21, and 12-13% over historically average annual increases. Inflationary pressures, however, will strain the purchasing power and it is reasonable to anticipate a forthcoming decrease in sales tax growth. Therefore, FY23 reflects a conservative 6% increase in local sales tax

over FY22 projections, which is still a 15% increase over FY22 budgeted local sales tax revenues.

Due to the inherent economic sensitivity of sales and other usage taxes, supplemental increases to departmental budgets were highly scrutinized. New supplemental requests of \$12.1 million, including \$2 million in ARPA funded expenditures, an additional one-time \$2 million in non-ARPA funded Towne Creek project expenses, \$1.25 million in non-recurring expenses, \$2.25 million in full and part-time pay raises, \$2.9 million for 29 new positions and classification adjustments, and insurance premium increases of \$675,000.

FY23 Unassigned fund balance is projected at 44% of total General Fund Revenues relative to the Financial Policy of 15-30% of total General Fund revenues. The City continues to seek economic development opportunities and other non-recurring opportunities that will utilize excess reserves while enhancing the City's services and amenities for residents, visitors, and businesses.

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
- Increase Parks and Recreation participation and facility usage to pre-2020 levels by:
  - Evaluating current attendance and identifying areas with low participation numbers
  - Implementing a department wide marketing campaign that reinforces the brand of the Murfreesboro Parks and Recreation Department
- 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
- 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. Expanding critical infrastructure will relieve the strain on existing resources while addressing the needs of continued growth.

One area of focus is roadway construction and maintenance. FY23's operating budget for roadway maintenance and construction includes over \$11.8 million in grant and State Street Aid funding. An additional \$90 million is available through existing CIP funding and requires coordination with TDOT given that most traffic congestion is found on state highways.

In addition to new construction, the Street Department has advanced its work on storm drainage, litter removal, and pothole repairs.

The Transportation Department, Transit Service provides a quarter million bus rides per year and continues the design work on a central Transit Cen-

ter near downtown Murfreesboro with construction expected to begin in early FY23 depending on construction costs.

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
- 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
- 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

#### ***Priority 4: Improve Economic Development***

Economic development is instrumental to the City's future. To date, the City has been successful in recruiting significant economic development projects.

In FY22, Legacy Sports announced Murfreesboro would be its next site for its \$350 million, 260-plus acre, multi-use family sports, and entertainment complex that will feature state-of-the-art indoor and outdoor athletic facilities for numerous recreational and professional sports. The Legacy Sports Tennessee facility will also feature an 8,000-seat

arena and a performance fitness and wellness center, as well as multiple entertainment and retail options that will include concerts, shopping, restaurants and more. The proposed site is adjacent to I-840 and runs along N.W. Broad Street or Nashville Highway, with tentative plans to break ground in the second half of 2022, with a potential 2024 grand opening. The facility is projected to host more than four million visitors annually to Middle Tennessee and generate tens of millions of dollars in economic impact back to the local community, with an estimated hundreds of millions of dollars expected to be spent throughout the state of Tennessee each year.

The City will also host the 2022 National Miracle League All – Star Game at the Miracle Field at McKnight park, hosting 120 disabled youth athletes and their families from all over the United States.

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
- Improve the City's ability to provide the business community with services through Commercial Operators such as air charter services, top quality aircraft maintenance, and radio and instrument services

- Provide opportunities for tourism, tournaments, and special events that produce positive economic impact for the city

#### ***Priority 5: Establish a City Brand***

In 2021, SmartAssest, a financial technology company, named Murfreesboro as its No. 1 “boomtown” in the nation. The City was in the top 20% of six metrics used to rank cities:

- Unemployment rate (3.4% (Aug 2021))
- Average yearly GDP growth rate (3.71%)
- 5-year population change (19.62%)
- 5-year change in housing units (21.15%)
- 5-year establishment growth (15.95%)
- 5-year household income change (38.25%)

Although these economic numbers present the City in a strong positive light, the City continues its attention to maintaining a family-oriented lifestyle.

Additional areas of focus are:

- 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
- Strengthen outreach and customer service efforts to demonstrate the importance of these aspects of the City brand
- Enhanced tourism efforts in conjunction of the Chamber of Commerce
- Utilization of social media for public notification and for public participation in Planning-related projects

- Development of a larger media center to capitalize on the City’s investment in media equipment and communications talent
- Expand information about development plans with interested citizens, property owners, builders, and developers
- 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 boundary of the state. In 1818, Murfreesboro became the state capital of Tennessee until 1826, when it was moved to Nashville.

On December 31, 1862, the Battle of Stones River, also called the Battle of Murfreesboro, was fought near Murfreesboro. This battle between the Union Army of the Cumberland and the Confederate Army of Tennessee became one of the most major engagements of the American Civil War resulting in 23,515 casualties in the three days from December 31 to January 2, 1863; as a% of casualties, the bloodiest battle of the war. Stones River National Battlefield is now a national historical site that brings many tourists to Murfreesboro.

While Murfreesboro had begun as a mainly agricultural community, by 1853 the area was home to several colleges and academies and earned the nickname "The Athens of Tennessee". By the early 1900s, the City's growth gained new momentum in contrast to large areas of the South. In 1911, the

state founded in Murfreesboro the Middle Tennessee State Normal School, a two-year school for training teachers. This school soon merged with the Tennessee College for Women. In 1925, the school was expanded to a four-year institution. During and following World War II, the State Normal School continued to expand and in 1965 became Middle Tennessee State University. 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 240% between 1990 and 2020, from 44,922 to 152,769.



## City Overview

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Murfreesboro is the county seat of Rutherford County and is located at the geographic center of the State of Tennessee. It is approximately 35 miles southeast of Nashville. The City's corporate boundary encompasses 55.94 square miles. The most recent U.S. Census was conducted in 2020 and showed a population of 152,769, an increase of



40.5% compared to the 2010 federal census. Murfreesboro's

population growth continues to be strong and is on pace to make it 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 1,904,186.

Although Murfreesboro is considered a suburb or exurb of Nashville, Tennessee, at 35 miles it is far enough away with a sufficiently large 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 of 122% from 2000 to 2020.

The City offers a wide range of housing options and safe neighborhoods. According to the U.S. Census Bureau 63% of homes are single units. Currently, 47% of the 52,530 housing units are renter occupied, a figure that reflects the large university population within the City.

The City and Rutherford County offer 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.

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., Amazon,

and General Mills, and the City is home to many small, locally owned businesses.

Murfreesboro's high quality of life includes 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 within the state, Murfreesboro has become a regional center for retail, and medical services. The City's commitment to maintaining its quality living with more than 1,370 acres of parkland, one of the highest percentages of municipal acreage devoted to parks in the State. In addition to the ten parks and five community center complexes within the City, citizens and visitors enjoy 15.5 miles of Greenway trails.

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

## Governmental Structure

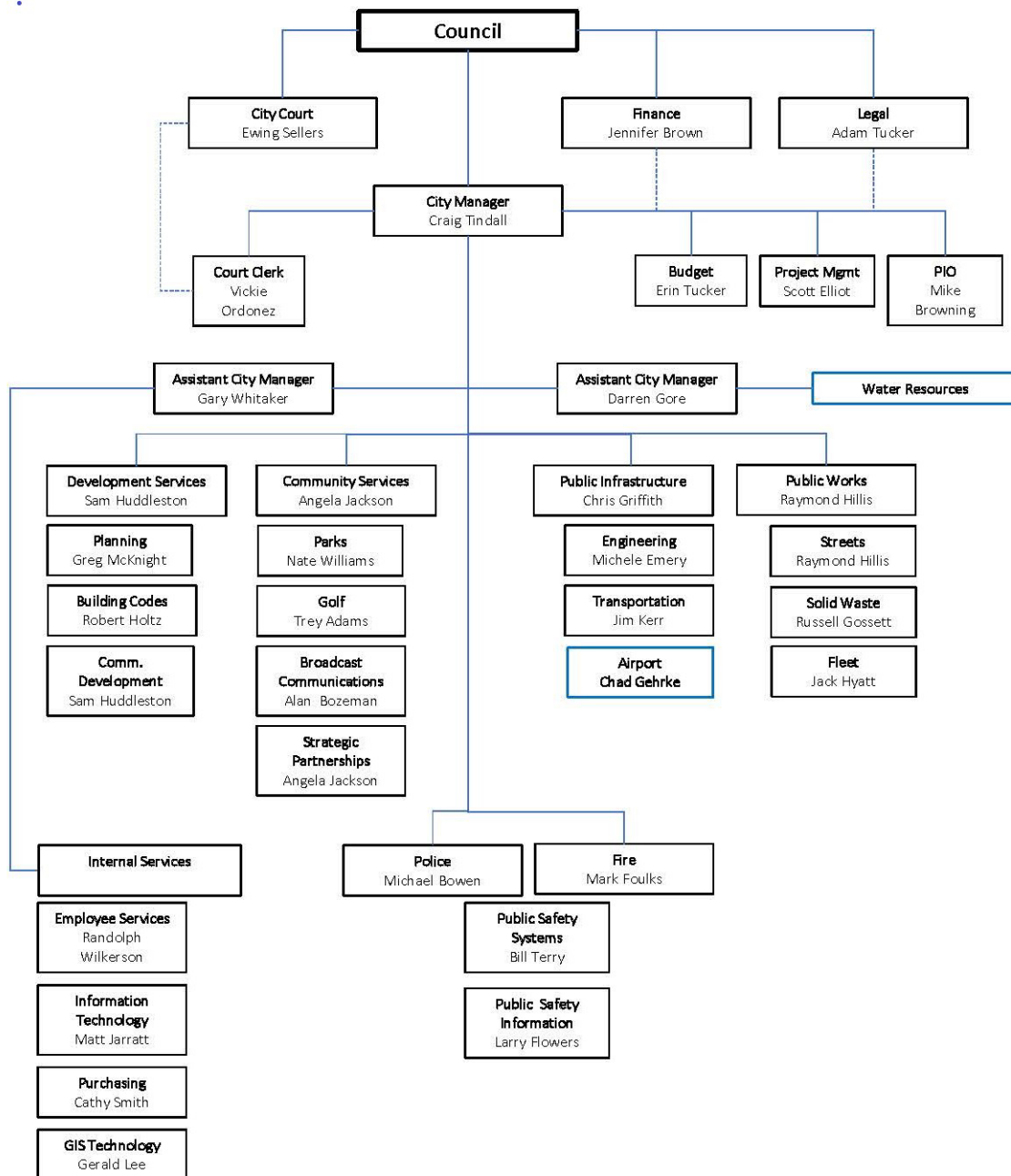
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The City operates under a Council-Manager form of government. The governing body is City Council, which consists of a mayor and six council members who serve four-year terms of office. Council members are elected at-large in non-partisan elections held in even numbered years with council seats elected on a staggered basis. Council is responsible for adopting ordinances, the annual budget, appointing committees and establishing policies. 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 1060 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 is carefully defined and ranked within a comprehensive and competitive classification and pay schedule. Job market assessments and review of the compensation and classification system are done periodically, the most recently in 2021. 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 on a budgeted general increase. Collective bargaining does not exist with respect to the City's employment.

## Organizational Chart



## FINANCIAL INFORMATION

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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, 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**

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The City’s financial plans are established by annual capital and operating budgets that reflect the projections of receipts from and disbursements to all sources. Under provisions of the City’s Charter, City Council annually appropriates by ordinance the operating budgets of the City’s various funds by June 30. The budgets of these funds constitute legal spending limits. The final budget is printed and made available to Council, the City Manager, the staff and citizens. Important excerpts are printed in the local newspaper and on the City’s website, [www.murfreesborotn.gov](http://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**

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

For FY20, the last award year, the City’s Annual Comprehensive Financial Report earned the Certificate of Achievement for Excellence in Financial Reporting issued by the Government Finance Officers Association of the United States and Canada (GFOA). 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 annual comprehensive 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 Annual Comprehensive Financial Report for the past twenty-two consecutive financial reporting periods.

### **Financial Policies**

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

The adopted financial policies generally reflect the long-standing practices of the City and incorporate best practices from other city governments. The policies include various benchmarks and targets relative to financial performance. Compliance with the financial policies is reviewed each year during the budget process. Measuring the City’s performance provides indicators about trends and helps make sure that the City remains strong financially. The City Financial Policies are included in the appendix.

### **Basis of Accounting**

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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 measurable and available. Revenues are considered available when they are collectible within the

current period or soon thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are generally recorded when a liability is incurred, consistent with accrual accounting methods; however, debt service expenditures and 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 provides funding for certain reserves to cover unforeseen contingencies and record unanticipated revenues.

## **ECONOMIC AND DEMOGRAPHIC INFORMATION**

### **Principal Employers**

Murfreesboro and Rutherford County are comprised of many industries. Its diversified employment base includes: automotive, local govern-

ments, healthcare, higher education, manufacturing, warehousing, and retail trade. The County's principal employers are listed below

#### **Rutherford County Top Ten Principal Employers (as of June 30, 2021)**

<b>Employer</b>	<b>2021</b>		
	<b>Employees</b>	<b>Rank</b>	<b>% of Total County Employment</b>
Nissan Motor Manufacturing Corp. USA	8,000	1	4.26%
Rutherford County Government & Board of Education	7,047	2	3.75%
Amazon Fulfillment Center	2,700	3	1.44%
Middle Tennessee State University	2,221	4	1.18%
National Healthcare Corp.	2,071	5	1.10%
Ingram Book Company	2,048	6	1.09%
Alvin C. York Veterans Administration Medical Center	1,563	7	0.83%
Ascension St. Thomas Rutherford	1,400	8	0.75%
Asurion	1,250	9	0.67%
State Farm Insurance	1,200	10	0.64%

### **Population**

Between 2010 and 2020, the population of the nation increased by 7.4% and the State of Tennessee by 8.9%. The population of Rutherford County,

however, is estimated to have increased 30%. The U.S. Census Bureau estimated the City's 2020 population at 152,769, a 40.5% increase over 2010.

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

	<b>2020</b>	<b>2010</b>	<b>2000</b>	<b>1990</b>	<b>Percentage Change</b>		
					<b>2010-2020</b>	<b>2000-2010</b>	<b>1990-2000</b>
City of Murfreesboro	153	109	69	45	40.4%	58.5%	52.9%
Rutherford County	341	263	182	119	29.7%	44.3%	52.9%
Tennessee	6,911	6,346	5,689	4,877	8.9%	11.6%	16.6%
United States	331,449	308,746	281,422	249,632	7.4%	9.7%	12.7%

Source: U.S. Bureau of the Census at [www.census.gov](http://www.census.gov)

## Demographic and Economic Statistics

<b>Fiscal Year</b>		<b>Population: City, County, State, and Nation</b>					<b>Unemployment</b>
<b>Ended</b>		<b>I</b>	<b>(in thousands)</b>				
<b>June 30,</b>	<b>Population</b>	<b>Income</b>	<b>Income (2)</b>	<b>Age (3)</b>	<b>Enrollment</b>	<b>Rate</b>	
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	
2019	141,344	5,649,236,992	39,968	33.1	8,465	2.58	
2020	146,900	6,027,453,900	41,031	32.2	8,774	5.21	
2021	152,769	6,525,069,528	42,712	34.1	9,000	5.00	

**Notes:**

- (1) Census conducted in 2020 used for 2021; Special Census conducted in 2018, 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 2016-2021. 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 13 pre-K-6 public schools, has approximately 9,545 students enrolled and a budgeted per pupil expenditure of \$10,138 for the 2022-2023 fiscal year. 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.



Murfreesboro City Schools is known for innovation bringing 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.

City Schools has received numerous grants (over \$5 million) and awards. Some grants include three 21<sup>st</sup> 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 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 is the largest undergraduate public university in the state. Located on a 500+ -acre campus, the university has 109 permanent buildings

**I AM trueBLUE** (3.8 million square feet of space) and is one mile from the geographic center of Tennessee. In July 2016, Murfreesboro was named by Southern Living magazine among the “South’s Best College Towns” and one of the 21 “small towns” described by the magazine in its travel section as “some true hidden gems of the South.” In describing Murfreesboro, the magazine noted MTSU’s “well respected” recording industry program and its 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 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 and is completing construction of a new \$40.1 million School of Concrete and Construction Management building.

The City is also the location of campuses for the Tennessee College of Applied Technology and for Daymar Institute. Both provide well-trained employee for industries requiring knowledge of applied sciences.

The U.S. Census Bureau finds that 93.3% of residents have attained a high school diploma or higher, and 39.3% have a bachelor’s degree or higher. Showcasing the strength and commitment of our educational systems.

## Healthcare

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Murfreesboro is home to Ascension 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 286 all-private rooms. Ascension 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.

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

Saint Thomas Medical Partners opened a new facility on New Salem near Veterans Parkway, which expands their services in the area. The 13,000

square foot facility houses a surgery center and specialists offices. 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 December 2021, Vanderbilt University Medical Center was approved to initially build a 42-bed acute-care hospital in Murfreesboro. Vanderbilt Health operates the Monroe Carell Jr. Children's Hospital Vanderbilt Surgery and Clinics in Murfreesboro. This 37,500 square-foot facility is a hospital-based and offers specialty care, select outpatient surgeries, urgent care and imaging. 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. A child life specialist is located on-site along with a dedicated surgical discharge area. Vanderbilt Health also operates a Heart Center and Women's Health Center in Murfreesboro.

The City 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 provides acute physical medicine, rehabilitation, and psychiatric care in a 277-bed facility. StoneCrest Medical Center, a 100-bed facility, is located in the Town of Smyrna, just north of Murfreesboro, with over 130 physicians on staff.

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**

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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.

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. In August 2020, the City opened its new Municipal Airport terminal. The 15,200 square foot terminal includes a main lobby, leasable business conference space, a pilot lounge, and office space.

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 is allowing the airport to replace an old Quonset hut being used as a hanger with a larger 19,000 sq. ft. modern hanger with office space. The new hanger will also be located in a better position which will improve site lines for taxiing aircraft. Construction began in late 2020 with completion anticipated in the fall of 2022.

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



In 2006, Murfreesboro developed and began operating a public transit system for its citizens with significant federal and state subsidies. The system operates seven routes throughout Murfreesboro.

### **Recent Developments**

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The City has a diversified employment base that includes office, industrial, institutional, government, educational and retail employment.

The Murfreesboro Gateway Project is a commerce center with retail, office, medical office, residential, and several hotels. The City expended \$12.7 million in 2005 to purchase 358 acres of land just east of I-24 and constructed 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 growing Medical Center Parkway. This area 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/office 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.

Murfreesboro Medical Clinic (MMC) 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.

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.

In September 2021, Saltwork Security, an application security consulting company opened its new headquarters at The Fountains. They anticipate hiring more than 25 engineers and will occupy 5,464 sq ft of the top floor of One Fountain Plaza.

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.

Legacy Sports and the City held a joint press conference in December 2021 to announce a \$400 million investment on 260 acres on the north side of Murfreesboro. The state-of-the-art multi-use sports and entertainment facility is anticipated to bring approximately 1,000 jobs when it opens in 2024-25. Legacy Sports will create a facility housing baseball, basketball, cheer, dance, e-sports, family fitness, football, gymnastics, hockey, lacrosse, obstacle course racing, pickleball, soccer, softball, volleyball, a 6,000-seat arena, an outdoor amphitheater, and retail and dining options

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.

In March 2022, staff presented for Council consideration a \$90 million mixed-use redevelopment opportunity for approximately five acres in the Downtown area. This will be supplemented by a linear park alongside Broad Street through Downtown. In addition to major beautification of the area, this project will open a buried creek to assist with stormwater management.

Additionally, the City is preparing a potential new \$40 million economic development opportunity in the Gateway that will provide major entertainment venues that will assist in tourism and assist with branding the City.

The consulting firm of Ragan Smith completed a North Highland Avenue Planning Study in FY 17. A major parcel within this area was previously occupied by St. Thomas Rutherford Hospital. With relocation of the hospital to Medical Center Parkway, this parcel, and other buildings previously associated with the hospital, was purchased by Middle Tennessee University. It remains vacant and the University has no current plans for development. 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 Historic Bottoms. This plan fosters 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. The City continues to explore opportunities related to this area.

In November 2020, City Council approved several contracts with Costco Wholesale. The new Costco, the first in Rutherford County, is anticipated to bring 225 jobs to Murfreesboro with average wages between \$49,000 and \$60,000. The 18.61-acre site

just off I-24 at the New Salem Highway exit houses the 148,000 square foot building. The investment is expected to top \$20 million and opened in July 2021.

### **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) approved the sale with the closing effective July 1, 2020, and 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 were transferred to the City. Certain real estate was excluded from the sale.

City Council approved a resolution requesting a Charter amendment at this year's State of TN General Assembly regarding these funds. This

amendment includes \$19 million to the City's General Fund, \$5 million designated for Parks and Recreation purposes, \$37,475,000 for Transportation and Road purposes and the remaining proceeds deposited into a Community Investment Trust Fund. The Community Investment Trust Fund will distribute 5% of the trust fund's total fair market value, less administrative and investment expenses, in the following proportions:

- 85% to the City's General Fund
- 15% to one or more non-profit, charitable organizations that serve City residents.

## BUDGET GUIDE

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### Overview

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A budget is a financial and operating plan for the City's fiscal year. The budget allocates anticipated resources to meet the needs and desires of Murfreesboro's residents, businesses, and visitors.

The City of Murfreesboro's fiscal year begins on July 1 and ends on June 30. The fiscal year that begins on July 1, 2022, is referred to as FY23.

### Budget Process

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At the start of the budget process, City Council communicates its goals and objectives to the City Manager. These goals and objectives are shaped by input Council members receive from residents throughout the year. The preliminary steps in the budget also include a review of current 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 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 Budget Director. These budget requests are reviewed by the City Manager, Budget Director, and the Finance Department. The City Charter provides that the City Manager must prepare a proposed budget and submit it to City Council not later than May 15 each year.

After City Council has been provided the budget, it is made available for public review on the City's website at <https://www.murfreesborotn.gov> and through media releases.

City Council reviews the proposed budget each spring through a series of meetings with the City

Manager and department heads. City Council may make changes to the City Manager's proposed budget. Prior to adoption of the budget, City Council conducts a public hearing to obtain further citizen input. Following the public hearing, 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.

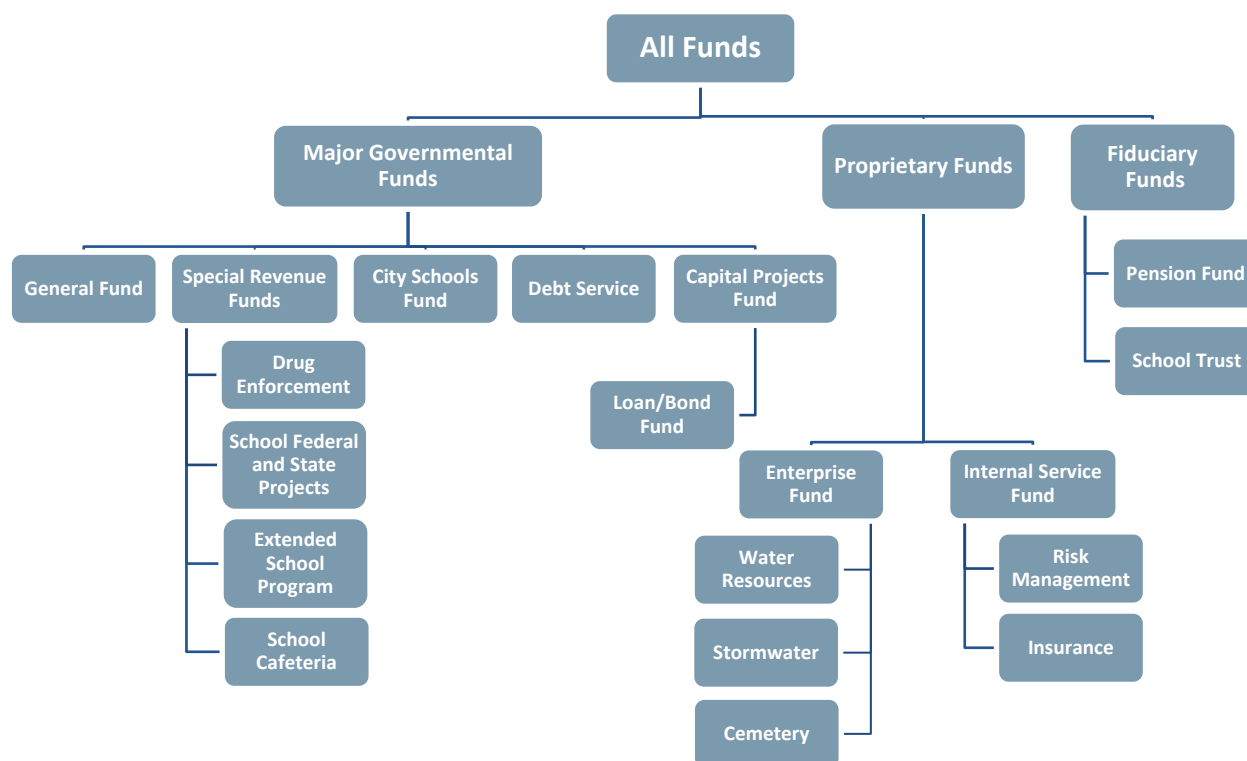
### Monitoring of Revenues and Expenditures

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
<b>Early February</b>	City Manager Finance Director	Distribute Budget Instructions MUNIS Budget entry available Distribute Budget Forms	
<b>February 16</b>	City Manager City Council	City Council Workshop to obtain input on FY23 Operating Budget and CIP goals	
<b>March 9</b>	Dept Directors	Deadline for MUNIS Budget entry and CIP requests Submit requested budget forms Accounting Manager	
<b>March 10-18</b>	City Manager	Administration & Finance review of budget requests	
<b>March 22-24</b>	City Manager Finance Director	Budget Review sessions with department heads	
<b>March 30</b>	Dept Directors	Deadline for budget narrative submission	
<b>March 31</b>	Non-city Agencies	Submit non-city agency requests for funding	
<b>March 31</b>	City Manager	Request departmental reductions	
<b>April 1-15</b>	Finance	Export of MUNIS budget requests to budget document format	
<b>April 6</b>	Dept Directors	Submit budget reductions	
<b>April 13</b>	City Manager and Council	City Council Workshop – FY23 Budget review	
<b>April 18-22</b>	City Manager Finance Dir	Finalize revenue estimates and Risk Management estimates	
<b>April 27</b>	City Manager	Finalize Position Requests	
<b>May 12</b>	Finance	Submit Draft Legal Ad to Post	
<b>May 13</b>	Finance Director	Deadline to submit Legal Ad to the Post	
<b>May 13</b>	City Manager	Submit to Council the assessment of taxable property as determined by Assessor	Charter § 83
<b>May 13</b>	City Manager	Deadline to submit budget to City Council	Charter § 74
<b>May 17</b>	City Manager	Budget Legal Ad in Post	Charter § 76
<b>May 19</b>	City Council	Budget Review Session	Charter § 76
<b>May 26</b>	City Council	Budget Public Hearing and First Reading of Tax Rate Ordinance and Appropriation Ordinance	
<b>June 8</b>	City Council	Second Reading	
<b>July 1</b>	City Council	Start of FY23	Charter § 73

## FUND OVERVIEW



### Fund Descriptions

A fund is established to account for a specific activity or purpose. The law mandates the creation of some funds and other funds are established by management to demonstrate financial compliance with budget or legal requirements. The funds of the City can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds. Governmental Funds and proprietary funds are subject to appropriations.

#### Governmental Funds

Governmental funds account for the City's basic services. Governmental fund information is useful in determining the balance of financial resources available 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 to cash.

The General Fund, a major fund, is principally supported by taxes and intergovernmental revenues. These revenues fund the expenditures for departments that provide services such as: administrative, finance and tax, purchasing, employee services, engineering, street, state street aid, fleet, police, fire and rescue, building and codes, planning, judicial, legal, civic plaza, recreation, golf, transportation, solid waste, communications and information technology.

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

The Debt Service Fund, a major fund, accounts for the accumulation of resources for and the payment of general long-term obligations.

Capital Projects Funds are used to account for the acquisition of property, equipment, or for the construction costs of capital projects. Projects financed by Enterprise Funds or Internal Service Funds are accounted for separately. The Loan/Bond Fund, a major fund, is a capital projects fund accounting for the acquisition and construction of capital projects which are financed with notes or issuance of bonds. The Other Capital Sources Fund is a non-major capital projects fund and is funded primarily by County Shared Bond proceeds, earnings on investments and grant revenues.

Murfreesboro City Schools prepares a separate budget document. That budget includes General Purpose School Fund, a major fund, and the non-major funds: School Debt Service, Nutrition, Extended School Program, Federal and State Programs, and Internal School Funds. While these funds are appropriated by City Council, they are not presented in this budget document but are handled by separate finance departments and supervisory boards who 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 account for operations that are financed and operated in a self-supporting 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 fees and charges to customers for sales and services. The City's Water Resources Department, a major

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. This department is the largest of these funds and prepares their own budget document.

The enterprise 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 City's Pension Fund and the MED Pension Fund (which the city assumed upon sale of the Electric Department) are examples of Fiduciary Funds. These funds are not subject to appropriation.

## CAPITAL BUDGET SUMMARY

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### Community Investment Program (CIP)

Traditionally, staff presents City Council with a 5-year Community Investment Program (CIP) after receiving input from departments on identified or potentially identified projects. The FY22-FY26 CIP was presented and approved in September, and \$48.6 million in General Obligation bonds were issued in April 2022.

FY23-FY26 are included as placeholders and have not yet been approved or funded. The full CIP can be viewed [here](#). Each project sheet includes the estimated capital cost, annual operating impact and funding sources.

### Capital Expenditures – Operating Budget

Capital expenditures funded by current income or grants are included in the operating budget for the departments. These projects total \$29 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 FY23 budget are included below. Funding amounts apply to only the FY23 year. Anticipated operating budget impacts for staffing and maintenance associated with each project are noted.

1. Road projects paid out of the General Fund that the City expects reimbursement from State and Federal Grants total \$6.7 million. The grant funded portion 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.

2. American Rescue Plan Act (ARPA) Funds are budgeted for Police and Fire Rescue capital expenditures. The total cost of these grant funded capital expenditures is \$5.9 million. This includes \$5.3 million for Police and Fire Rescue vehicles. The remaining \$600,000 is budgeted for various equipment and improvements related to Public Safety.
3. City Council approved \$3 million to fund a small community park on the West side of Murfreesboro, along with a Skate Park. Design for these projects is anticipated in FY23, with construction in late FY23 or FY24. Operating costs will be included in the FY24 budget and will primarily relate to groundskeeping and general maintenance. Additional staffing is not anticipated at this time. Parks and Recreation Department also budgeted \$1.4 million for the Siegel Soccer Park office building. This building will house City offices and space available for lease which the Tennessee State Soccer Association (TSSA) has committed to leasing. There has also been interest from a sports equipment retailer to lease a portion of the building. Operating costs will be included in FY24's budget and are expected to be significantly offset by lease income.
4. Transit projects of \$5.5 million are budgeted in FY23. Construction is expected to begin in mid-FY23 on the Transit Center. This capital project is 80% funded through Federal grants, 10% with State grants and the remaining 10% funded through the CIP. Grant funding of \$4 million for construction costs are budgeted in FY23. The annual operating costs of \$190,000 will be funded in FY24. In addition, \$1.5 million is budgeted for a new fleet of buses which will replace the existing fleet. Annual operating costs are not anticipated to increase because of this purchase.

5. Capital expenses of \$840,000 are budgeted for information technology software and equipment. Annual maintenance and support are included in the operating budgets of the IT Governance Committee's budget.

A summary of the FY22-FY26 CIP approved in September is presented on the following pages.

Department	Service Class	Project	Eco Dev	Total Project Cost Estimate	Previous Funding	Other Funding	FY22 Funding	FY23 Funding	FY24 Funding	FY25 Funding	FY26 Funding	Future Funding
Administration	5	City Hall renovations & security		1,325,000	725,000	-	600,000	-	-	-	-	-
Administration	5	Land Acquisition/Contingency costs/Preliminary Design	EcD	3,385,415	1,306,895	-	78,520	400,000	400,000	400,000	400,000	400,000
Administration	5	Linebaugh Library relocation		2,500,000	-	-	-	-	-	-	-	2,500,000
		Department Total		<b>7,210,415</b>	<b>2,031,895</b>	<b>-</b>	<b>678,520</b>	<b>400,000</b>	<b>400,000</b>	<b>400,000</b>	<b>400,000</b>	<b>2,900,000</b>
Airport	5	Hangar 3 Renovations	EcD	1,850,000	-	-	-	1,850,000	-	-	-	-
Airport	5	Fuel Truck Purchase		200,000	-	200,000	-	-	-	-	-	-
Airport	5	Pavement Maintenance		1,140,000	-	1,083,000	57,000	-	-	-	-	-
Airport	5	Fuel Farm Relocation and Upgrade		1,145,700	-	1,145,700	-	-	-	-	-	-
Airport	5	Apron Expansion		2,000,000	-	1,900,000	-	-	-	100,000	-	-
Airport	5	Taxiway F Development and T-hangar Construction	EcD	2,000,000	-	1,270,500	729,500	-	-	-	-	-
Airport	5	North Security Fence		150,000	-	142,500	-	-	-	-	7,500	-
Airport	5	Apron T-Hangar Pavement Rehabilitation		1,060,000	-	1,007,000	-	53,000	-	-	-	-
		Department Total		<b>9,545,700</b>	<b>-</b>	<b>6,748,700</b>	<b>786,500</b>	<b>1,903,000</b>	<b>-</b>	<b>100,000</b>	<b>7,500</b>	<b>-</b>
Building & Codes	4	Work Vehicles	0	380,000	110,000	-	105,000	110,000	55,000	-	-	-
		Department Total		<b>380,000</b>	<b>110,000</b>	<b>-</b>	<b>105,000</b>	<b>110,000</b>	<b>55,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
Economic Development	5	Broad Street Property	EcD	1,500,000	-	1,500,000	-	-	-	-	-	-
Economic Development	5	Downtown Parking Garage construction	EcD	3,000,000	-	-	-	-	-	-	-	3,000,000
Economic Development	5	Historic Bottoms/Highland Avenue Redevelopment	EcD	2,700,000	-	2,700,000	-	-	-	-	-	-
Economic Development	5	West Main St. Property	EcD	750,000	-	750,000	-	-	-	-	-	-
Economic Development	5	Church Street Property	EcD	2,000,000	-	2,000,000	-	-	-	-	-	-
Economic Development	5	Church Street Property Demolition	EcD	1,500,000	-	-	-	-	-	-	-	1,500,000
		Department Total		<b>11,450,000</b>	<b>-</b>	<b>6,950,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,500,000</b>
Facilities	5	ADA Renovations		5,425,000	1,168,700	-	1,000,000	-	1,000,000	-	1,000,000	1,256,300
Facilities	5	Additional City Facilities		3,000,000	-	-	3,000,000	-	-	-	-	-
Facilities	5	Parking Garage Sprinkler system		500,000	-	157,500	342,500	-	-	-	-	-
Facilities	5	Training Center Parking		185,000	-	-	185,000	-	-	-	-	-
		Department Total		<b>9,110,000</b>	<b>1,168,700</b>	<b>157,500</b>	<b>4,527,500</b>	<b>-</b>	<b>1,000,000</b>	<b>-</b>	<b>1,000,000</b>	<b>1,256,300</b>
Fire Rescue	4	Administrative Offices		7,000,000	-	-	500,000	6,500,000	-	-	-	-
Fire Rescue	4	Fire Station 12 Construction		5,000,000	-	-	-	5,000,000	-	-	-	-
Fire Rescue	4	Fire Station 3 Renovation		408,100	90,000	191,620	126,480	-	-	-	-	-
Fire Rescue	4	Fire Station 6 Replacement		5,000,000	-	-	-	-	5,000,000	-	-	-
Fire Rescue	4	Fire Station 13 Construction		5,000,000	-	-	-	-	-	5,000,000	-	-

Department	Service Class	Project	Eco Dev	Total Project Cost Estimate	Previous Funding	Other Funding	FY22 Funding	FY23 Funding	FY24 Funding	FY25 Funding	FY26 Funding	Future Funding
Fire Rescue	4	Fire Station 14 Construction		5,000,000	-	-	-	-	-	-	-	5,000,000
Fire Rescue	4	New Pumper Apparatus 12		1,001,100	-	-	-	1,001,100	-	-	-	-
Fire Rescue	5	New Pumper Apparatus 14		1,001,100	-	-	-	-	-	-	-	1,001,100
Fire Rescue	4	New Quint Apparatus 13		1,826,100	-	-	-	-	-	1,826,100	-	-
Fire Rescue	4	Special Operations Equipment 24-01		250,000	-	-	250,000	-	-	-	-	-
Fire Rescue	4	Quint Apparatus Replacement 2025		1,906,100	-	-	-	-	-	1,906,100	-	-
Fire Rescue	4	Rescue Replacement 2026		1,000,000	-	-	-	-	-	-	1,000,000	-
Fire Rescue	4	Rescue Replacement 2026		1,000,000	-	-	-	-	-	-	1,000,000	-
		Department Total		35,392,500	90,000	191,620	876,480	12,501,100	5,000,000	8,732,200	2,000,000	6,001,100
Golf	3	Equipment Replacement - Tee & Greens Mowers		155,000	65,000	-	-	-	-	90,000	-	-
Golf	3	Maintenance Equipment Replacement - Fairways Mowers		140,000	63,000	-	77,000	-	-	-	-	-
Golf	3	Maintenance Equipment Replacement - Turf Sprayer		75,000	-	-	-	75,000	-	-	-	-
Golf	3	Equipment Replacement - Truckster/Top Dresser		50,000	-	-	-	-	50,000	-	-	-
Golf	3	Driving Range Netting Installation		350,000	350,000	-	-	-	-	-	-	-
Golf	3	Equipment Replacement - Rough Mower		80,000	-	-	-	80,000	-	-	-	-
Golf	3	Equipment Replacement - Utility Carts		60,000	-	-	-	-	60,000	-	-	-
Golf	3	Equipment Replacement - Greens Aerator		30,000	-	-	-	-	30,000	-	-	-
Golf	3	Equipment Replacement - Trim Mower		60,000	-	-	-	-	-	60,000	-	-
		Department Total		1,000,000	478,000	-	77,000	155,000	140,000	150,000	-	-
Parks	3	Adams Tennis Complex Improvements		240,000	40,000	-	40,000	160,000	-	-	-	-
Parks	3	Administrative Office		3,185,000	-	-	-	-	-	-	-	3,185,000
Parks	3	Barfield Crescent Park Back Country Improvements		382,000	150,000	-	-	232,000	-	-	-	-
Parks	3	Barfield Crescent Park Playground / Ballfield Improvements		1,080,000	180,000	-	150,000	150,000	600,000	-	-	-
Parks	3	Barfield Crescent Light Conversion		800,000	-	-	-	-	-	800,000	-	-
Parks	3	Cannonsburgh		776,781	241,781	-	150,000	385,000	-	-	-	-
Parks	3	Equipment Lift		18,200	-	-	-	-	-	-	-	18,200
Parks	3	Greenway - North Connector		2,920,000	300,000	-	-	2,620,000	-	-	-	-
Parks	3	Greenway Reconstruction		733,200	416,000	-	40,000	20,000	20,000	237,200	-	-
Parks	3	McFadden Community Center Improvements		580,000	-	-	100,000	80,000	400,000	-	-	-
Parks	3	McKnight Park Parking Addition		430,000	430,000	-	-	-	-	-	-	-
Parks	3	McKnight Park Ball Park Improvements		1,300,000	-	-	400,000	400,000	500,000	-	-	-
Parks	3	McKnight Park Volleyball Improvements		230,000	-	-	-	230,000	-	-	-	-

Department	Service Class	Project	Eco Dev	Total Project Cost Estimate	Previous Funding	Other Funding	FY22 Funding	FY23 Funding	FY24 Funding	FY25 Funding	FY26 Funding	Future Funding
Parks	3	Old Fort Park Ballfield Improvement		1,800,000	200,000	-	1,600,000	-	-	-	-	-
Parks	3	Old Fort Park Parking Improvement		430,000	430,000	-	-	-	-	-	-	-
Parks	3	Old Fort Park Tennis Renovation		500,000	-	-	-	-	500,000	-	-	-
Parks	3	Patterson Improvements		649,849	649,849	-	-	-	-	-	-	-
Parks	3	Paving Improvements		150,000	50,000	-	-	50,000	-	50,000	-	-
Parks	3	Playground Deferred Maintenance		150,000	50,000	-	50,000	-	50,000	-	-	-
Parks	3	Siegel Park Enhancements		14,000,000	12,500,000	1,500,000	-	-	-	-	-	-
Parks	3	Siegel Park Playground Replacement		400,000	-	-	-	400,000	-	-	-	-
Parks	3	Skate Park		860,000	-	860,000	-	-	-	-	-	-
Parks	3	Star Plex Improvements		95,000	95,000	-	-	-	-	-	-	-
Parks	3	Vehicle Replacement		225,000	75,000	-	-	75,000	-	75,000	-	-
Parks	3	Walter Hill Park Renovation		812,293	212,293	-	600,000	-	-	-	-	-
Parks	3	West Murfreesboro Park Developments		41,720,877	9,220,877	3,000,000	-	-	-	29,500,000	-	-
		Department Total		74,468,200	25,240,800	5,360,000	3,130,000	4,802,000	2,070,000	30,662,200	-	3,203,200
Police	4	Police Information Technology Replacements		2,392,432	909,032	-	200,000	200,000	200,000	583,400	300,000	-
Police	4	Police Mobile Data Terminal Replacements		1,579,462	620,797	-	150,000	200,000	75,000	308,665	225,000	-
Police	4	Mobile Video Equipment (Video Replacements)		1,009,595	408,695	-	175,000	175,000	175,000	25,900	50,000	-
Police	4	Public Safety Radio		3,300,000	550,000	-	550,000	550,000	550,000	550,000	550,000	-
Police	4	Police Public Safety Software		1,395,000	670,000	-	50,000	400,000	75,000	100,000	100,000	-
Police	4	Police Vehicles - Marked		20,313,000	8,808,000	4,095,000	-	-	2,470,000	2,470,000	2,470,000	-
Police	4	Police Vehicles - Unmarked		2,468,167	1,133,167	555,000	-	-	260,000	260,000	260,000	-
		Department Total		32,457,656	13,099,691	4,650,000	1,125,000	1,525,000	3,805,000	4,297,965	3,955,000	-
Schools	2	Technology - Network		300,000	-	-	-	75,000	75,000	75,000	75,000	-
Schools	2	Full-Size & Special Education Buses		1,265,000	-	230,000	-	460,000	115,000	460,000	-	-
Schools	2	New Transportation Facility		6,569,500	-	6,569,500	-	-	-	-	-	-
Schools	2	Bleachers		285,460	-	285,460	-	-	-	-	-	-
Schools	2	Floor Coverings & Abatement		900,650	-	204,800	-	250,950	444,900	-	-	-
Schools	2	Ceiling & Window Replacements		1,615,540	-	-	-	-	-	450,650	1,164,890	-
Schools	2	Cooling Tower Replacements		291,275	-	216,050	-	-	75,225	-	-	-
Schools	2	Exterior Door Replacement		277,200	-	-	-	-	277,200	-	-	-
Schools	2	Gym Curtains & Dividers		87,390	-	87,390	-	-	-	-	-	-
Schools	2	Playground Equipment & Surface		971,675	-	928,875	-	-	42,800	-	-	-

Department	Service Class	Project	Eco Dev	Total Project Cost Estimate	Previous Funding	Other Funding	FY22 Funding	FY23 Funding	FY24 Funding	FY25 Funding	FY26 Funding	Future Funding
Schools	2	Roofs		1,140,500	-	1,140,500	-	-	-	-	-	-
Schools	2	Vehicle Replacements		122,435	-	122,435	-	-	-	-	-	-
		Department Total		<b>13,826,625</b>	-	<b>9,785,010</b>	-	<b>785,950</b>	<b>1,030,125</b>	<b>985,650</b>	<b>1,239,890</b>	-
Solid Waste	5	Automated Side Loader Replacements		2,710,000	710,000	-	750,000	-	-	1,250,000	-	-
Solid Waste	5	Solid Waste Transfer Stations		11,071,310	2,071,310	-	2,500,000	6,500,000	-	-	-	-
Solid Waste	5	Rear Loader Replacements		190,000	-	-	-	-	190,000	-	-	-
Solid Waste	5	Boom trucks		600,000	200,000	-	-	400,000	-	-	-	-
Solid Waste	5	Pick-up - 4 wheel drive		60,000	-	-	-	60,000	-	-	-	-
Solid Waste	5	Vacuum Truck		275,000	-	-	275,000	-	-	-	-	-
		Department Total		<b>14,906,310</b>	<b>2,981,310</b>	-	<b>3,525,000</b>	<b>6,960,000</b>	<b>190,000</b>	<b>1,250,000</b>	-	-
Streets	1	Street 3/4 Ton Trucks		600,000	100,000	-	100,000	100,000	100,000	100,000	100,000	-
Streets	1	Street Dual Axle Dump Trucks		1,380,000	380,000	-	200,000	200,000	200,000	200,000	200,000	-
Streets	1	Chipper (from the UED 2020 CIP)		88,000	88,000	-	-	-	-	-	-	-
Streets	1	Guardrail install - Sevier, S. Spring, S. Academy	0	86,000	-	-	-	-	86,000	-	-	-
Streets	1	Mini Skid Steer with log grapple		36,000	36,000	-	-	-	-	-	-	-
Streets	1	Street One Ton Dump Truck		200,000	90,000	-	-	-	110,000	-	-	-
Streets	1	Street Paving Machine		375,000	375,000	-	-	-	-	-	-	-
Streets	1	Salt Bin (located with new Solid Waste Transfer Station)		500,000	500,000	-	-	-	-	-	-	-
Streets	1	Salt Bin Roof Replacement		110,000	110,000	-	-	-	-	-	-	-
Streets	1	Street Tractors		850,000	150,000	-	150,000	150,000	150,000	-	250,000	-
Streets	1	Street Vacuum Leaf Truck		675,000	200,000	-	-	-	225,000	-	250,000	-
Streets	1	Paving - former UED lot		35,000	-	-	-	-	-	-	-	35,000
Streets	1	Public Works South Annex		12,428,690	1,428,690	-	-	-	5,000,000	6,000,000	-	-
		Department Total		<b>17,363,690</b>	<b>3,457,690</b>	-	<b>450,000</b>	<b>450,000</b>	<b>5,871,000</b>	<b>6,300,000</b>	<b>800,000</b>	<b>35,000</b>
Transit	1	Transit Buses		560,000	-	504,000	-	-	56,000	-	-	-
		Department Total		<b>560,000</b>	-	<b>504,000</b>	-	-	<b>56,000</b>	-	-	-
Transportation	1	Armory Drive Relocation		3,200,000	-	-	150,000	-	1,500,000	1,550,000	-	-
Transportation	1	Battleground Dr Phase 2		8,100,000	-	-	-	-	600,000	7,500,000	-	-
Transportation	1	Bradyville Pike Improvements		13,992,582	369,412	13,623,170	-	-	-	-	-	-
Transportation	1	Bridge Ave and Kings Hwy Improvements		5,700,000	-	-	440,000	5,260,000	-	-	-	-
Transportation	1	Brinkley Rd reconstruction		13,600,000	3,419,000	1,000,000	1,000,000	-	-	5,747,000	2,434,000	-
Transportation	1	Broad St and Medical Center Parkway - Intersection		4,000,000	300,000	-	3,700,000	-	-	-	-	-

Department	Service Class	Project	Eco Dev	Total Project Cost Estimate	Previous Funding	Other Funding	FY22 Funding	FY23 Funding	FY24 Funding	FY25 Funding	FY26 Funding	Future Funding
Transportation	1	Broad St (US 41/70) Widening -Medical Center to I-840		46,300,000	1,000,000	37,040,000	-	-	-	-	-	8,260,000
Transportation	1	Broad & Thompson Separated Grade		58,180,020	-	56,180,020	1,000,000	-	1,000,000	-	-	-
Transportation	1	Burnt Knob Road		5,250,000	12,000	-	-	-	-	-	-	5,238,000
Transportation	1	Butler Dr. Improvements	EcD	15,000,000	4,500,000	6,500,000	-	4,000,000	-	-	-	-
Transportation	1	Caroline Farms		3,545,886	27,600	45,886	-	-	3,472,400	-	-	-
Transportation	1	Cherry Lane Extension (Sazerac)	EcD	8,900,000	3,093,750	3,806,250	2,000,000	-	-	-	-	-
Transportation	1	Cherry Lane Extension - Phase 2	EcD	20,500,000	8,045,000	-	-	5,000,000	5,000,000	2,455,000	-	-
Transportation	1	Cherry Lane Extension and 840 Interchange - Phase 3	EcD	53,750,000	9,174,400	16,301,600	-	6,700,000	9,574,000	12,000,000	-	-
Transportation	1	Clark Blvd Sidewalks		4,050,000	-	-	300,000	750,000	3,000,000	-	-	-
Transportation	1	Elam Farms Parkway		2,150,000	-	-	2,150,000	-	-	-	-	-
Transportation	1	Gresham La/John Rice Blvd	EcD	8,750,000	65,200	400,000	-	-	-	-	5,000,000	3,284,800
Transportation	1	Haynes Dr Widening		11,394,770	94,770	-	-	450,000	3,750,000	7,100,000	-	-
Transportation	1	Jones Blvd Improvements		9,100,000	549,165	-	-	-	-	-	-	8,550,835
Transportation	1	Memorial Blvd	EcD	27,400,000	1,000,000	21,920,000	-	-	1,000,000	3,480,000	-	-
Transportation	1	Mercury Blvd, Broad St, and Bradyville Pike - Intersection		7,000,000	-	-	-	1,000,000	6,000,000	-	-	-
Transportation	1	New Lascassas Hwy (SR 96) Clark Blvd to DeJarnette		19,000,000	-	15,200,000	1,000,000	-	-	-	-	2,800,000
Transportation	1	North Maney Avenue		4,185,000	45,000	-	-	-	395,000	3,745,000	-	-
Transportation	1	Old Fort Parkway Widening I-24 to New Salem Hwy		18,000,000	1,000,000	14,400,000	-	-	-	-	-	2,600,000
Transportation	1	Pedestrian Bridge-Broad St		3,300,000	-	1,000,000	300,000	-	-	-	-	2,000,000
Transportation	1	Racquet Club Drive Improvements	EcD	1,800,000	-	-	100,000	200,000	1,500,000	-	-	-
Transportation	1	Rucker Lane Reconstruction		15,531,000	6,175,600	109,000	7,000,000	2,246,400	-	-	-	-
Transportation	1	Rutherford Blvd Extension		27,000,000	521,000	-	6,479,000	5,000,000	5,000,000	5,000,000	5,000,000	-
Transportation	1	S Rutherford Blvd & Manchester Pike Intersection	EcD	4,100,000	350,000	-	3,750,000	-	-	-	-	-
Transportation	1	Rutledge Blvd Extension		6,150,000	600,000	-	-	5,550,000	-	-	-	-
Transportation	1	St. Andrews Drive		6,050,392	50,392	-	500,000	500,000	5,000,000	-	-	-
Transportation	1	St. Clair Street		1,500,000	-	150,000	1,350,000	-	-	-	-	-
Transportation	1	Sulphur Springs Rd - Phase 3		4,530,000	-	-	-	780,000	-	3,750,000	-	-
Transportation	1	Sulphur Springs Rd -Phase 2		6,280,000	-	-	-	600,000	400,000	5,280,000	-	-
Transportation	1	Sulphur Springs Rd -Phase 1		9,200,000	-	-	-	600,000	600,000	8,000,000	-	-
Transportation	1	Wilkinson Pike Widening		15,400,000	320,200	158,085	3,500,000	3,500,000	3,810,915	4,110,800	-	-
		Department Total		471,889,650	40,712,489	187,834,011	34,719,000	42,136,400	51,602,315	69,717,800	12,434,000	32,733,635
		Totals		699,560,746	89,370,575	222,180,841	50,000,000	71,728,450	71,219,440	122,595,815	21,836,390	50,629,235

## CONSOLIDATED FINANCIAL OVERVIEW

### All Funds

2022/2023 FUND SUMMARIES						
	Projected Beg	Total	Total	Projected Ending	Change	
	Fund Balance	Budgeted	Budgeted	Fund Balance	In	Change as
	7/1/2022	Revenues	Expenditures	6/30/2023	Dollars	Percentage
TOTAL GENERAL FUND	\$ 164,925,478	\$ 235,274,558	\$ 242,431,206	\$ 157,768,830	\$ (7,156,648)	-4.34%
DEBT SERVICE FUND	\$ 984,359	43,151,855	42,951,828	1,184,386	200,027	20.32%
AIRPORT FUND	\$ 1,192,572	5,281,408	5,503,203	970,777	(221,795)	-18.60%
DRUG FUND	\$ 562,458	201,000	325,700	437,758	(124,700)	-22.17%
OTHER CAPITAL SOURCES FUND	\$ 10,251,621	15,000	7,107,578	3,159,043	(7,092,578)	-69.18%
LOAN/BOND FUNDS	\$ 134,199,604	650,000	65,200,000	69,649,604	(64,550,000)	-48.10%
INSURANCE FUND	\$ 3,479,838	21,738,700	23,662,000	1,556,538	(1,923,300)	-55.27%
RISK MANAGEMENT FUND	\$ 3,577,413	4,769,399	4,544,400	3,802,412	224,999	6.29%
GRAND TOTALS	319,173,344	311,081,920	391,725,915	238,529,349	(80,643,995)	-25.27%

The Debt Service Fund increased 20.32% is due to the budgeted transfer from the Loan/Bond Fund. The 18.6% decrease in the Airport Fund is primarily the result of reduced state grants after completion of a building project. Other Capital Sources Fund is budgeted to decrease 69.18% due to the timing difference between County Shared

Bond revenues, which occurred late in FY21 and FY22 and expenditures, which will take place primarily in FY23. The 48.1% decrease in the Loan/Bond Fund also results from a timing difference between when debt is issued versus the spending of proceeds. The decrease of 55.27% in the Insurance Fund is due to rising costs outpacing premium increases.

Revenue Sources In Total							
2022-2023							
City of Murfreesboro							
	State of	Federal	Local	Transfers	Other	Issuance	
Fund	Tennessee	Government	Taxes	In	Sources	of Debt	Total
General Fund	\$ 30,460,000	\$ 26,522,620	\$ 153,691,495	\$ 2,742,050	\$ 21,858,393		\$ 235,274,558
Debt Service Fund				\$ 43,151,855			\$ 43,151,855
Airport Improvement Fund	\$ 21,500	\$ 117,000		\$ 1,430,500	\$ 3,712,408		\$ 5,281,408
Drug Fund				\$ 55,000	\$ 146,000		\$ 201,000
Insurance Fund				\$ 1,000,000	\$ 20,738,700		\$ 21,738,700
Risk Management Fund					\$ 4,769,399		\$ 4,769,399
Other Capital Sources Fund					\$ 15,000		\$ 15,000
Loan/Bond Fund					\$ 650,000	\$ -	\$ 650,000
Total Revenue from Sources	\$ 30,481,500	\$ 26,639,620	\$ 153,691,495	\$ 48,379,405	\$ 51,889,900	\$ -	\$ 311,081,920

Expenditures In Total						
2022-2023						
City of Murfreesboro						
	Personnel	Operating	Capital	Transfers		
Fund	Costs	Costs	Expenses	Out	Other	Total
General Fund	\$104,027,444	\$ 54,667,748	\$ 29,019,656	\$ 52,903,753	\$ 1,812,605	\$ 242,431,206
Debt Service Fund		\$ 42,951,828				\$ 42,951,828
Airport Improvement Fund	\$ 612,285	\$ 3,194,918	\$ 1,546,000	\$ 150,000		\$ 5,503,203
Drug Fund		\$ 301,700	\$ 24,000			\$ 325,700
Insurance Fund		\$ 23,662,000				\$ 23,662,000
Risk Management Fund		\$ 4,544,400				\$ 4,544,400
Other Capital Sources Fund			7,107,578			\$ 7,107,578
Loan/Bond Fund		\$ 200,000	\$ 65,000,000			\$ 65,200,000
<b>Total Expenditures by Sources</b>	<b>\$104,639,729</b>	<b>\$ 129,522,594</b>	<b>\$ 102,697,234</b>	<b>\$ 53,053,753</b>	<b>\$ 1,812,605</b>	<b>\$ 391,725,915</b>

Consolidated Fund Summary						
	2019 - 2020	2020 - 2021	2021 - 2022	2021 - 2022	2022 - 2023	Budgeted
	Actual	Actual	Budget	Estimated	Budget	Increase
						(Decrease)
<b>GENERAL FUND:</b>						
Beginning Fund Balance	66,742,940	78,235,807	149,745,077	149,745,077	164,925,478	
Prior Period Adjustments:						
	66,742,940	78,235,807				
<b>REVENUES</b>						
Property Tax	59,068,353	60,855,831	62,731,458	63,456,569	65,360,195	2,628,737
Property Tax Equivalents	866,227	659,949	651,615	796,100	608,300	(43,315)
Local Option Sales Tax	49,517,291	58,120,451	60,700,000	65,400,000	69,642,000	8,942,000
Other Local Taxes	14,521,936	15,840,781	17,416,350	17,540,940	18,081,000	664,650
Licenses, Permits, Fines	6,037,943	6,837,643	4,942,825	5,514,173	5,156,300	213,475
Charges for Services	2,163,722	2,262,664	2,301,461	2,437,772	2,248,261	(53,200)
Charges for Services-Parks	2,148,313	1,922,472	2,237,350	2,830,070	2,282,350	45,000
Charges for Services-Golf	1,521,352	2,227,929	2,098,500	2,135,400	2,162,000	63,500
Charges for Services-Solid Waste	4,783,257	4,955,255	5,026,500	5,135,000	5,200,000	173,500
Intergovernmental-County	79,950	45,668	221,800	222,800	458,900	237,100
Intergovernmental-County-Parks	348,925	358,542	303,500	302,946	308,500	5,000
State Sales Tax Allocation	11,197,180	13,039,678	12,460,000	16,300,000	17,278,000	4,818,000
Intergovernmental-Other State	9,013,282	12,024,597	13,510,037	12,897,776	13,182,000	(328,037)
Intergovernmental-Federal	4,040,569	7,770,121	13,313,443	17,122,226	26,502,120	13,188,677
Intergovernmental-Federal-Parks	21,650	68,243	20,500	11,826	20,500	0
Miscellaneous revenues	5,424,141	46,322,902	2,853,100	2,424,095	2,692,082	(161,018)
Miscellaneous revenues - Cable Franchise Fee	1,664,966	1,553,033	1,500,000	1,450,000	1,350,000	(150,000)
Transfers & Reimbursements from Other Funds	5,907,018	2,455,032	2,661,500	2,165,660	2,742,050	80,550
	178,326,074	237,320,792	204,949,939	218,143,353	235,274,558	30,324,619
<b>EXPENDITURES</b>						
Mayor and Council	344,584	356,085	426,090	423,744	397,279	(28,811)
City Manager's Office	2,537,967	4,739,481	4,104,741	3,903,886	5,670,081	1,565,340
Finance and Tax	1,714,868	1,835,452	2,237,262	2,100,307	2,357,092	119,830
Legal	1,180,909	1,344,478	2,068,782	1,848,147	2,409,855	341,073
City Court	572,003	579,791	953,331	687,864	979,869	26,539
Purchasing	213,522	175,033	316,104	252,033	309,021	(7,083)
Information Technology	2,860,634	2,950,917	4,912,161	3,555,528	5,463,984	551,823
Communications	676,787	708,904	798,940	785,129	1,016,500	217,561
Employee Services	1,065,938	1,061,120	1,313,457	1,339,122	1,365,974	52,518
Facilities Maintenance	1,163,268	1,030,585	1,363,037	1,239,886	1,461,349	98,313
Fleet Services	555,310	499,797	813,357	898,046	727,400	(85,957)
Building and Codes	2,095,290	1,983,692	2,417,738	2,160,807	2,490,235	72,498
Planning	1,192,868	1,296,161	1,714,764	1,528,745	2,057,668	342,904
Community Development	529,253	998,219	1,679,308	1,053,978	3,699,000	2,019,693
Police	31,899,474	34,066,993	47,507,330	40,938,096	49,390,892	1,883,562
Fire	21,278,007	21,958,223	25,534,883	25,773,484	27,167,853	1,632,970
Engineering	1,509,349	1,500,326	1,808,251	1,698,283	1,810,306	2,055
Infrastructure	3,331,575	693,016	7,936,807	3,108,254	6,744,000	(1,192,807)
State Street Aid	4,169,754	3,348,526	4,876,100	4,915,500	5,025,500	149,400
Street	6,220,075	6,424,665	7,599,541	7,191,943	8,300,968	701,427
Civic Plaza	99,721	71,540	131,005	92,484	202,810	71,805
Parking Garage	85,216	39,882	349,700	208,000	425,600	75,900
Transportation	3,390,971	4,231,439	9,442,980	4,562,739	10,033,492	590,512
Recreation	11,892,274	11,323,165	19,462,736	13,725,936	20,740,684	1,277,948
Golf - Old Fort	1,640,325	1,801,616	2,066,278	2,044,561	2,230,872	164,594
Golf - VA	257,740	251,987	288,503	282,048	309,564	21,061
Golf - Short Course	77,813	96,102	156,734	132,981	166,933	10,199
Solid Waste	5,345,740	5,688,976	8,180,453	7,506,412	8,031,138	(149,315)
Strategic Partnerships	1,534,452	1,551,452	1,601,614	1,601,614	1,612,605	10,991
Departmental Transfers	50,111,638	46,304,332	48,605,547	47,292,543	52,903,753	4,298,206
Miscellaneous	7,285,884	6,899,567	9,570,518	20,110,853	16,928,929	7,358,411
	166,833,208	165,811,521	220,238,048	202,962,952	242,431,206	22,193,157
Total Expenditures						
Ending Fund Balance	78,235,807	149,745,077	134,456,968	164,925,478	157,768,830	

	2019 - 2020	2020 - 2021	2021 - 2022	2021 - 2022	2022 - 2023	Budgeted
	Actual	Actual	Budget	Estimated	Budget	Increase
						(Decrease)
<b>Debt Service Fund</b>						
Beginning Fund Balance	362,858	555,750	784,359	784,359	984,359	200,000
<b>Revenues</b>						
Transfers from Other Funds	41,206,619	38,248,070	38,465,969	38,465,969	43,151,855	4,685,886
Refunding Bonds Issued	16,885,000	18,760,000	0	0	0	0
All Other	2,006,233	2,049,073	0	0	0	0
Total Debt Service Fund Revenue	60,097,852	59,057,142	38,465,969	38,465,969	43,151,855	4,685,886
<b>Expenditures</b>						
Principal Retirement	44,552,295	40,294,671	23,553,788	23,553,788	27,797,400	4,243,612
Interest	9,499,113	8,828,890	11,290,532	11,290,532	11,635,258	344,726
Transfers to Other Funds	5,717,705	9,556,236	3,411,649	3,411,649	3,507,170	95,521
Issuance Cost and Fees	135,847	148,736	10,000	10,000	12,000	2,000
Total Debt Service Fund Expenditures	59,904,960	58,828,533	38,265,969	38,265,969	42,951,828	4,685,859
Ending Fund Balance	555,750	784,359	984,359	984,359	1,184,386	
	2019 - 2020	2020 - 2021	2021 - 2022	2021 - 2022	2022 - 2023	Budgeted
	Actual	Actual	Budget	Estimated	Budget	Increase
						(Decrease)
<b>Airport Fund</b>						
Beginning Fund Balance	866,401	959,615	1,146,984	1,146,984	1,192,572	45,588
<b>Revenues</b>						
Rentals (Hangars, Terminals, etc.)	566,724	638,992	625,000	702,744	741,586	116,586
Fuel Sales	1,462,133	2,003,699	3,235,000	2,650,000	2,950,000	(285,000)
State & Federal Funds	91,567	860,692	3,753,872	2,072,947	138,500	(3,615,372)
Transfers from Other Funds	0	750,631	2,837,869	1,567,369	1,430,500	(1,407,369)
Other Airport Revenue	8,015	10,692	67,480	25,702	20,822	(46,658)
Total Airport Fund Revenue	2,128,439	4,264,706	10,519,221	7,018,762	5,281,408	(5,237,813)
<b>Expenditures</b>						
Personnel Costs	292,674	347,898	554,306	505,162	612,285	57,979
Operating Budget	1,501,370	2,104,233	3,236,352	2,951,352	3,194,918	(41,434)
Fixed Assets	91,181	1,475,206	7,922,241	3,366,660	1,546,000	(6,376,241)
Transfers to Other Funds	150,000	150,000	150,000	150,000	150,000	0
Total Airport Fund Expenditures	2,035,225	4,077,337	11,862,899	6,973,174	5,503,203	(6,359,696)
Ending Fund Balance	959,615	1,146,984	(196,694)	1,192,572	970,777	

	2019 - 2020	2020 - 2021	2021 - 2022	2021 - 2022	2022 - 2023	Budgeted
	Actual	Actual	Budget	Estimated	Budget	Increase
						(Decrease)
<b>Drug Enforcement Fund</b>						
Beginning Fund Balance	279,190	316,897	476,958	476,958	562,461	85,503
Revenues						
City Court Revenue	30,492	46,425	75,000	75,000	55,000	(20,000)
Seizure Awards	72,108	123,238	120,000	80,000	80,000	(40,000)
Other Drug Enforcement Revenue	42,912	61,309	86,200	86,000	66,000	(20,200)
Total Drug Enforcement Fund Revenue	145,511	230,973	281,202	241,003	201,004	(80,198)
Expenditures						
Labor - Overtime & Court	0	0	0	0	0	0
Operating Budget	107,804	70,912	186,700	155,500	301,700	115,000
Fixed Assets	0	0	0	0	24,000	24,000
Total Drug Enforcement Fund Expenditures	107,804	70,912	186,700	155,500	325,700	139,000
Ending Fund Balance	316,897	476,958	571,460	562,461	437,765	
	2019 - 2020	2020 - 2021	2021 - 2022	2021 - 2022	2022 - 2023	Budgeted
	Actual	Actual	Budget	Estimated	Budget	Increase
						(Decrease)
<b>Other Capital Sources Fund</b>						
Beginning Fund Balance	4,906,670	1,681,937	10,145,300	10,145,300	10,251,621	106,321
Revenues						
Other Grant Revenues	80,986	15,387	0	0	0	0
State Funds	0	0	0	0	0	0
School Energy Loan Proceeds	0	0	0	0	0	0
County Shared Bonds	0	9,668,173	0	2,132,998	0	0
Other Miscellaneous	19,952	13,256	2,500	12,000	15,000	12,500
Total Other Capital Sources Fund Revenue	100,938	9,696,815	2,500	2,144,998	15,000	12,500
Expenditures						
Capital Projects	3,325,671	1,231,019	7,958,250	2,038,677	7,107,578	(850,672)
Other Miscellaneous	0	2,434	0	0	0	0
Total Other Capital Sources Fund Expenditures	3,325,671	1,233,452	7,958,250	2,038,677	7,107,578	(850,672)
Ending Fund Balance	1,681,937	10,145,300	2,189,550	10,251,621	3,159,043	

	2019 - 2020	2020 - 2021	2021 - 2022	2021 - 2022	2022 - 2023	Budgeted
	Actual	Actual	Budget	Estimated	Budget	Increase
						(Decrease)
Loan/Bond Fund						
Beginning Fund Balance	65,699,964	46,346,737	106,340,580	106,340,580	134,199,604	27,859,024
Revenues						
Issuance of Debt	0	63,800,000	0	48,700,000	0	0
Miscellaneous	779,461	12,247,190	600,000	4,384,024	650,000	50,000
Total Loan/Bond Fund Revenue	779,461	76,047,190	600,000	53,084,024	650,000	50,000
Expenditures						
Capital Outlay	20,003,234	15,576,900	65,000,000	25,000,000	65,000,000	0
Transfer to Debt Service Fund	129,454	476,448	200,000	225,000	200,000	0
Transfer to City Schools	0	0	0	0	0	0
Total Loan/Bond Fund Expenditures	20,132,688	16,053,348	65,200,000	25,225,000	65,200,000	0
Ending Fund Balance	46,346,737	106,340,580	41,740,580	134,199,604	69,649,604	
	2019 - 2020	2020 - 2021	2021 - 2022	2021 - 2022	2022 - 2023	Budgeted
	Actual	Actual	Budget	Estimated	Budget	Increase
						(Decrease)
Insurance Fund						
Beginning Fund Balance	8,254,453	7,341,358	5,921,295	5,921,295	3,479,419	(2,441,876)
Revenues						
Insurance Premiums-City	14,009,403	14,923,189	15,761,700	16,459,856	17,118,300	1,356,600
Insurance Premiums-Employees	2,680,147	2,871,182	3,626,600	3,191,187	3,318,900	(307,700)
Miscellaneous	633,887	785,630	301,000	43,364	1,301,500	1,000,500
Total Insurance Fund Revenue	17,323,436	18,580,001	19,689,300	19,694,407	21,738,700	2,049,400
Expenditures						
Health Claims and Administration	18,236,532	20,000,064	23,866,400	22,136,283	23,662,000	(204,400)
Total Insurance Fund Expenditures	18,236,532	20,000,064	23,866,400	22,136,283	23,662,000	(204,400)
Ending Fund Balance	7,341,358	5,921,295	1,744,195	3,479,419	1,556,119	

	2019 - 2020	2020 - 2021	2021 - 2022	2021 - 2022	2022 - 2023	Budgeted
	Actual	Actual	Budget	Estimated	Budget	Increase
						(Decrease)
Risk Management Fund						
Beginning Fund Balance	3,429,720	3,255,674	4,073,051	4,073,051	3,577,413	(495,638)
Prior Period Adjustment						
Revenues						
Insurance Premiums-City	3,802,177	4,246,035	4,027,500	4,027,500	4,769,399	741,899
Miscellaneous	109,822	14,856	0	(8,254)	0	0
Total Risk Management Fund Revenue	3,911,999	4,260,891	4,027,500	4,019,246	4,769,399	741,899
Expenditures						
Operating Budget	4,086,046	3,443,514	4,952,500	4,514,884	4,544,400	(408,100)
Total Risk Management Fund Expenditures	4,086,046	3,443,514	4,952,500	4,514,884	4,544,400	(408,100)
Ending Fund Balance	3,255,674	4,073,051	3,148,051	3,577,413	3,802,412	

## GENERAL FUND

### General Fund Revenue Line-Item Detail

2022 - 2023 Budget Year							
General Fund Revenues							
	2019 - 2020	2020 - 2021	2021 - 2022	2021 - 2022	2022 - 2023	Increase/	% Change
Description	Actual	Actual	Budget	Estimated	Budget	(Decrease)	
Property Tax - Real & Personal	59,068,353	60,855,831	62,731,458	63,456,569	65,360,195	2,628,737	4.19%
Public Utilities Property Tax	1,236,082	1,157,121	2,758,000	2,299,640	2,300,000	(458,000)	-16.61%
<b>Total Property Tax Revenue</b>	<b>60,304,435</b>	<b>62,012,952</b>	<b>65,489,458</b>	<b>65,756,209</b>	<b>67,660,195</b>	<b>2,170,737</b>	<b>3.31%</b>
Tax Equivalents							
Payment In Lieu of Taxes - MHA	201,848	108,334	100,000	108,300	108,300	8,300	8.30%
Payments from Industry	664,379	551,615	551,615	687,800	500,000	(51,615)	-9.36%
Recovery on Reserved Taxes	801,996	1,212,497	680,000	1,000,000	900,000	220,000	32.35%
Delinquent pickup	28,564	19,085	10,000	10,000	10,000	-	0.00%
Penalty and Interest on Taxes	206,129	265,141	145,000	200,000	175,000	30,000	20.69%
Local Option Sales Tax	49,517,291	58,120,451	60,700,000	65,400,000	69,642,000	8,942,000	14.73%
Wholesale Beer Tax	3,640,149	3,823,574	3,740,000	3,875,000	4,000,000	260,000	6.95%
Wholesale Liquor Tax	1,722,825	2,005,724	2,040,000	2,080,000	2,100,000	60,000	2.94%
Gross Receipts Tax	4,220,087	4,586,751	4,090,000	4,500,000	4,680,000	590,000	14.43%
Beer Privilege Tax	33,292	33,125	32,350	35,500	35,000	2,650	8.19%
Liquor Privilege Tax	119,884	125,579	121,000	140,800	141,000	20,000	16.53%
Room Occupancy Tax	2,512,928	2,612,185	3,800,000	3,400,000	3,740,000	(60,000)	-1.58%
	<b>63,669,372</b>	<b>73,464,060</b>	<b>76,009,965</b>	<b>81,437,400</b>	<b>86,031,300</b>	<b>10,021,335</b>	<b>13.18%</b>
Licenses, Permits & Fines							
Electrical License	73,590	80,235	70,000	73,000	70,000	-	0.00%
Gas/Mechanical License	5,078	3,860	4,500	3,500	4,500	-	0.00%
Building Permits	2,630,683	3,057,996	2,220,000	3,000,000	2,500,000	280,000	12.61%
Electrical Permits	476,570	500,835	415,000	395,000	390,000	(25,000)	-6.02%
Plumbing Permits	505,235	521,479	420,000	432,700	430,000	10,000	2.38%
Excavating Permits	45,300	56,350	36,000	33,600	33,000	(3,000)	-8.33%
Food Truck Permits	-	2,900	1,200	2,900	2,700	1,500	125.00%
Mechanical Permits	199,086	289,066	200,000	190,000	180,000	(20,000)	-10.00%
Gas Permits	79,299	77,431	70,000	45,000	48,000	(22,000)	-31.43%
Fireworks Permits	7,500	7,500	6,000	6,000	6,000	-	0.00%
Beer Application Permit	13,000	11,450	13,000	16,300	13,000	-	0.00%
Burglar Alarm Permit	56,615	55,170	75,000	60,000	60,000	(15,000)	-20.00%
City Court Fines And Costs	1,080,013	1,346,704	1,402,000	1,222,184	1,400,000	(2,000)	-0.14%
City Ct - Safe Street Program	850,939	815,117	-	23,367	5,000	5,000	
City Court E-Citations	1,518	239	125	122	100	(25)	-20.00%
Police - Sex Offender Fee	7,200	8,850	10,000	7,000	10,000	-	0.00%
Police - Fines And Costs	-	225	-	-	-	-	
Police - E-Citations	6,076	956	-	500	-	-	
Burglar Alarm Service Charge	240	1,280	-	3,000	4,000	4,000	
	<b>6,037,943</b>	<b>6,837,643</b>	<b>4,942,825</b>	<b>5,514,173</b>	<b>5,156,300</b>	<b>213,475</b>	<b>4.32%</b>
Charges For Service							
Copies	6	-	-	-	-	-	
Beer Permit Fines	10,750	4,000	-	-	-	-	
Finance	141	2	-	4	-	-	
Legal	11,403	19,414	-	25,512	-	-	
Information Technology	2,721	23,269	-	166	-	-	
Employee Services	119	42	-	250	-	-	
Planning	301,085	310,370	290,000	346,440	345,000	55,000	18.97%

## 2022 - 2023 Budget Year

### General Fund Revenues

	2019 - 2020	2020 - 2021	2021 - 2022	2021 - 2022	2022 - 2023	Increase/	% Change
Description	Actual	Actual	Budget	Estimated	Budget	(Decrease)	
Police	138,204	27,348	174,200	310,200	110,000	(64,200)	-36.85%
Fire	1,076,848	1,223,718	1,276,000	1,276,000	1,276,000	-	0.00%
Building & Codes	42,562	34,356	25,000	36,000	60,000	35,000	140.00%
State Street Aid	163,725	159,447	75,000	15,000	25,000	(50,000)	-66.67%
Engineering	26,600	19,200	20,000	21,700	-	(20,000)	-100.00%
Street	311,191	390,462	366,261	346,500	366,261	-	0.00%
Public Transit Fares	78,366	51,036	75,000	60,000	66,000	(9,000)	-12.00%
Solid Waste	4,783,257	4,955,255	5,026,500	5,135,000	5,200,000	173,500	3.45%
Parks & Recreation	2,148,313	1,922,472	2,237,350	2,830,070	2,282,350	45,000	2.01%
Public Golf Facilities	1,521,352	2,227,929	2,098,500	2,135,400	2,162,000	63,500	3.03%
	10,616,644	11,368,320	11,663,811	12,538,242	11,892,611	228,800	1.96%
Intergovernmental Revenues							
Revenue from County:							
Other County Revenues - Street	76,840	42,382	219,100	219,100	456,200	237,100	108.22%
Other County Revenues - Fire	3,111	3,285	2,700	3,700	2,700	-	0.00%
Other County Revenues - Parks & Rec	348,925	358,542	303,500	302,946	308,500	5,000	1.65%
	428,875	404,210	525,300	525,746	767,400	242,100	46.09%
Revenue from State Government:							
State Grants - Fire	6,946	3,011	4,400	4,400	4,400	-	0.00%
State Grants - Public Transportation	409,208	130,966	2,852,100	1,294,900	3,141,700	289,600	10.15%
State Grants - Senior Citizens Center	12,550	12,550	11,300	6,276	11,300	-	0.00%
Other State Grants	13,667	3,149,244	1,622,207	1,622,207	-	(1,622,207)	-100.00%
State Sales Tax	11,197,180	13,039,678	12,460,000	16,300,000	17,278,000	4,818,000	38.67%
State Income Tax	522,367	284,977	-	284,393	-	-	
State Beer Tax	57,572	58,186	57,400	72,000	80,000	22,600	39.37%
State Alcoholic Beverage Tax	1,090,167	1,350,552	1,550,000	1,650,000	1,700,000	150,000	9.68%
State Gas & Motor Fuel Tax	244,002	244,002	244,000	270,000	280,000	36,000	14.75%
State Gas & Motor Fuel Tax	4,367,836	4,447,828	4,900,000	5,000,000	5,000,000	100,000	2.04%
Gross Receipts - TVA	1,512,580	1,405,796	1,400,000	1,585,000	1,700,000	300,000	21.43%
State Telecomm Sales Tax	72,689	80,312	80,000	77,000	80,000	-	0.00%
State Excise Tax	332,829	406,977	332,830	500,000	600,000	267,170	80.27%
Sportsbetting Tax	-	71,173	75,000	150,000	175,000	100,000	133.33%
Other State Revenues - Police	188,470	202,006	191,200	197,600	220,000	28,800	15.06%
Other State Revenues - Fire	182,400	177,600	189,600	184,000	189,600	-	0.00%
	20,210,462	25,064,275	25,970,037	29,197,776	30,460,000	4,489,963	17.29%
Revenue from Federal Government							
Federal Grants - Police	133,614	271,762	118,853	177,903	-	(118,853)	-100.00%
Federal Grants - Fire	1,052,479	732,379	354,812	354,500	-	(354,812)	-100.00%
Federal Grants - Road Projects	897,401	616,319	6,500,000	2,024,000	6,444,000	(56,000)	-0.86%
Federal Grants - Public Transportation	1,486,624	3,138,912	4,763,700	1,667,500	4,406,100	(357,600)	-7.51%
Federal Grants - Parks & Recreation	21,650	68,243	20,500	11,826	20,500	-	0.00%
Community Development Grants	207,692	518,883	1,163,221	420,247	3,437,500	2,274,279	195.52%
Federal Grants - Community Dev ESG	150,756	347,091	412,857	412,857	161,500	(251,357)	-60.88%
Federal Equitable Sharing	48,065	17,102	-	12,201	-	-	
Other Federal Revenue	22,936	7,513	-	-	-	-	
Other Federal Grants	41,001	2,120,160	-	12,053,018	12,053,020	12,053,020	
	4,062,219	7,838,364	13,333,943	17,134,052	26,522,620	13,188,677	98.91%

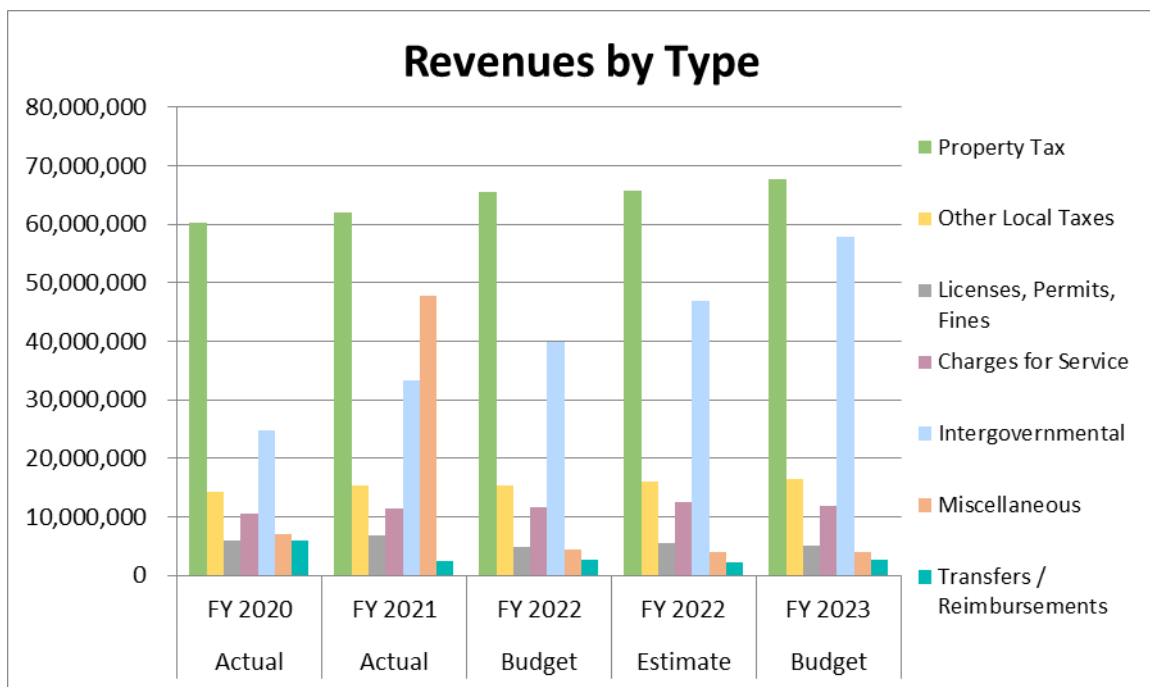
2022 - 2023 Budget Year							
General Fund Revenues							
	2019 - 2020	2020 - 2021	2021 - 2022	2021 - 2022	2022 - 2023	Increase/	% Change
Description	Actual	Actual	Budget	Estimated	Budget	(Decrease)	
Miscellaneous Revenue							
Natural Gas Franchise Tax	1,108,058	1,099,978	1,070,000	1,200,000	1,200,000	130,000	12.15%
Cable TV Franchise Tax	1,664,966	1,553,033	1,500,000	1,450,000	1,350,000	(150,000)	-10.00%
Sales Tax Collected	83,656	117,638	114,750	132,475	126,750	12,000	10.46%
Program Income - Parks & Recreation	78,208	34,266	102,600	92,871	83,050	(19,550)	-19.05%
Program Income-Community Development	170,805	132,244	100,000	100,000	100,000	-	0.00%
Police School Patrol	37,968	37,968	40,000	38,000	40,000	-	0.00%
Police - Kid's Camps	1,170	-	1,300	1,300	1,300	-	0.00%
Drug Related Fines	30,492	46,425	75,000	50,000	50,000	(25,000)	-33.33%
Interest Earnings	667,874	45,544	106,450	104,140	103,850	(2,600)	-2.44%
Rent - Long-Term	143,119	107,869	107,800	107,833	107,832	32	0.03%
Sale Of Fixed Asset	1,926,690	1,313,377	88,950	93,109	97,450	8,500	9.56%
Proceeds from MED Sale	-	43,000,000	-	-	-	-	
Other Grant Revenues	-	-	500,000	-	500,000	-	0.00%
Other Grant Revenues - Communications	-	46,165	-	-	-	-	
Other Grant Revenues - Employee Services	-	3,221	-	-	-	-	
Other Grant Revenues - Fire	123,074	-	-	-	-	-	
Other Grant Revenues - Parks & Recreation	19,398	15,016	-	122,800	-	-	
Other Grant Revenues - Golf	-	10,000	10,000	-	-	(10,000)	-100.00%
Donations-Contributions	163,227	73,671	96,300	198,429	95,800	(500)	-0.52%
Sale of Scrap & Recyclable Mat	5,608	9,796	3,750	11,954	3,850	100	2.67%
Sale Of Solid Waste Products	21,320	30,061	20,000	28,356	31,500	11,500	57.50%
Contributed Capital	763,901	157,271	400,000	41,500	150,000	(250,000)	-62.50%
Miscellaneous Income	79,573	42,393	16,200	101,127	700	(15,500)	-95.68%
	7,089,107	47,875,936	4,353,100	3,874,095	4,042,082	(311,018)	-7.14%
Transfers/Reimbursements from Other Funds							
Risk Mgmt Reimbursement (Legal)	157,413	192,767	210,000	-	220,500	10,500	5.00%
Risk Mgmt Reimbursement (HR)	98,505	88,569	-	-	-	-	
Risk Mgmt Reimbursement (Fleet)	219,206	174,397	275,000	175,000	275,000	-	0.00%
Drug Fund Reimbursement (Fleet)	18,307	35,102	60,000	35,000	50,000	(10,000)	-16.67%
Airport Fund Reimbursement (Legal)	4,800	11,000	65,000	-	68,250	3,250	5.00%
Airport Fund Reimbursement (Fleet)	2,916	10,608	2,500	3,660	5,000	2,500	100.00%
City Schools Reimbursement (Legal)	165,000	173,000	173,000	173,000	190,300	17,300	10.00%
Water & Sewer Reimb (Legal)	160,000	185,000	240,000	240,000	252,000	12,000	5.00%
Water & Sewer Reimb (IT)	144,060	115,047	80,000	80,000	80,000	-	0.00%
Water & Sewer Reimb (Finance)	7,613	6,389	9,000	9,000	9,000	-	0.00%
Water & Sewer Reimb (Fleet)	252,196	197,177	300,000	190,000	300,000	-	0.00%
Water & Sewer Reimb (Building & Codes)	-	-	-	-	40,000	40,000	
MED Reimbursement (Legal)	76,000	-	-	-	-	-	
In Lieu Of Tax - Electric	3,335,459	-	-	-	-	-	
Stormwater Reimbursement (Fleet)	61,341	82,513	90,000	110,000	95,000	5,000	5.56%
Stormwater Reimbursement (Engineering)	386,606	400,000	400,000	400,000	400,000	-	0.00%
Stormwater Reimbursement (Street)	817,596	783,462	757,000	750,000	757,000	-	0.00%
	5,907,018	2,455,032	2,661,500	2,165,660	2,742,050	80,550	3.03%
<b>Total Non-Property Tax Revenue</b>	<b>118,021,639</b>	<b>175,307,840</b>	<b>139,460,481</b>	<b>152,387,144</b>	<b>167,614,363</b>	<b>28,153,882</b>	<b>20.19%</b>
<b>Total General Fund Revenues</b>	<b>178,326,074</b>	<b>237,320,792</b>	<b>204,949,939</b>	<b>218,143,353</b>	<b>235,274,558</b>	<b>30,324,619</b>	<b>14.80%</b>

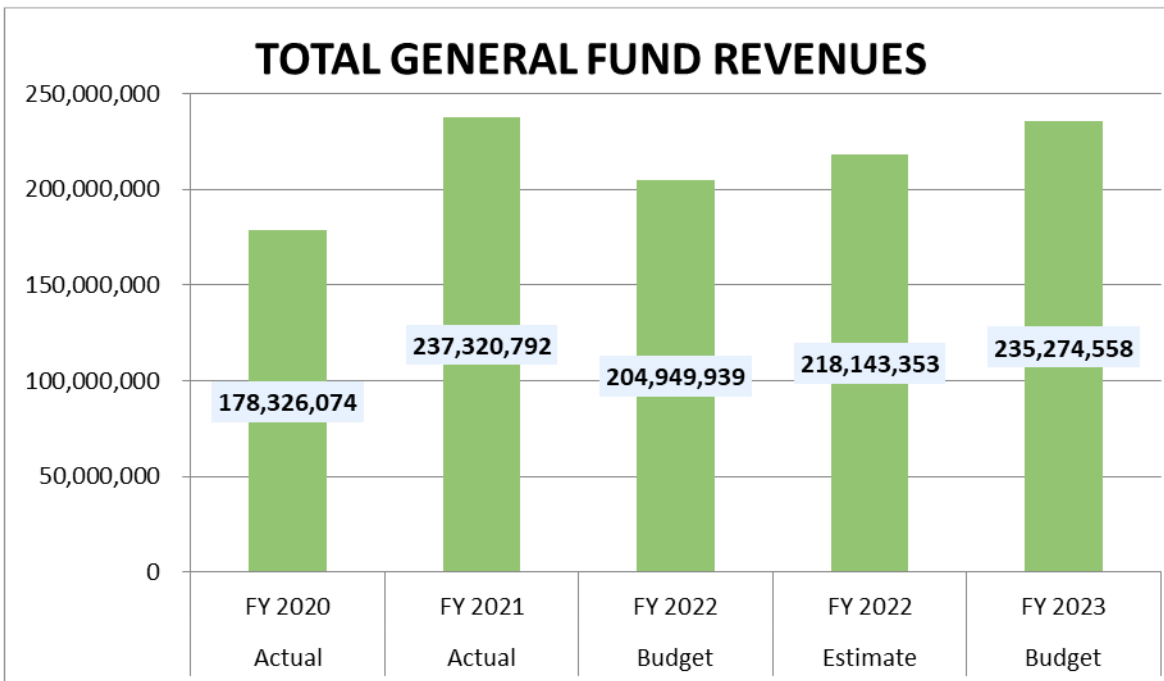
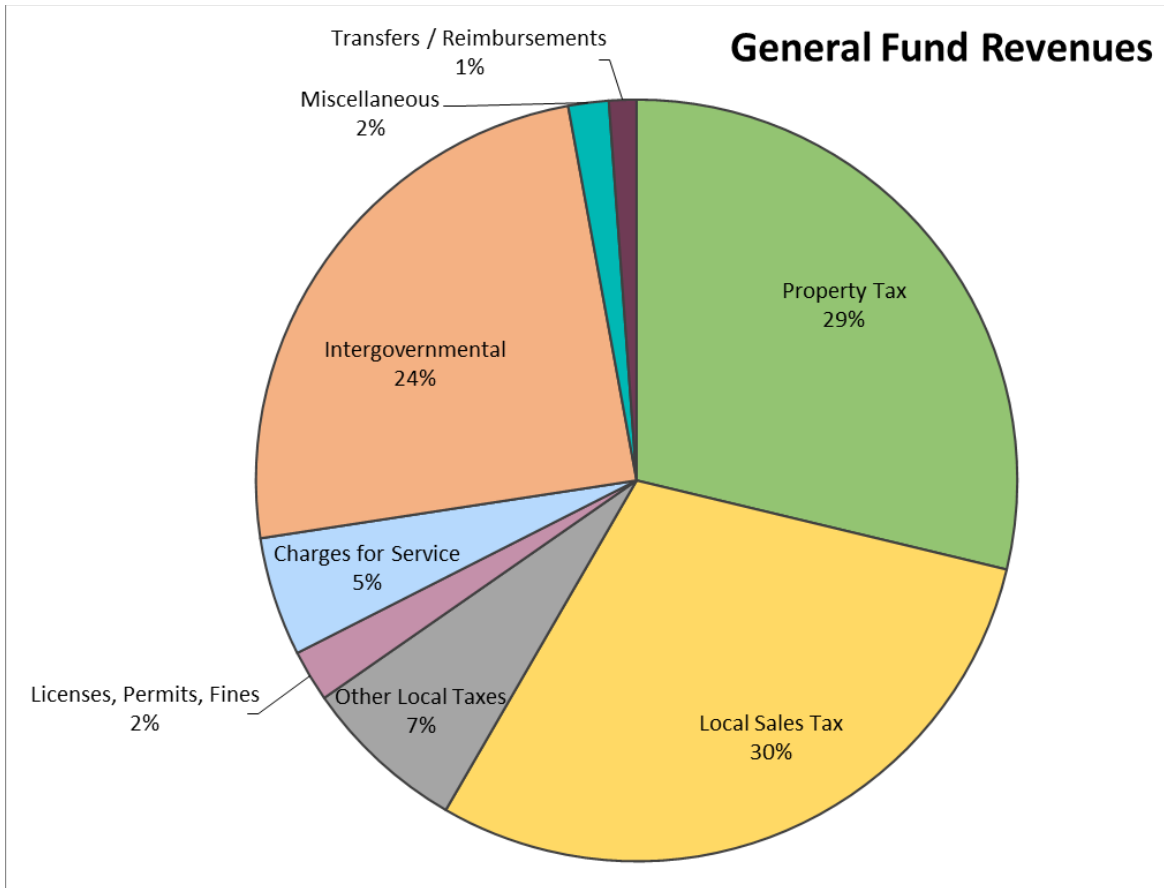
## General Fund Revenues

General Fund revenues for FY23 total \$235.3 million, reflecting a \$3.9 million or approximately a 14% increase over the FY22 budget.

	Actual	Actual	Budget	Estimate	Budget	Budgeted
	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023	Variance
<b>Revenue</b>						
Property Tax	60,304,435	62,012,952	65,489,458	65,756,209	67,660,195	2,170,737
Local Sales Tax	49,517,291	58,120,451	60,700,000	65,400,000	69,642,000	8,942,000
Other Local Taxes	14,152,081	15,343,609	15,309,965	16,037,400	16,389,300	1,079,335
Licenses, Permits, Fines	6,037,943	6,837,643	4,942,825	5,514,173	5,156,300	213,475
Charges for Service	10,616,644	11,368,320	11,663,811	12,538,242	11,892,611	228,800
Intergovernmental	24,701,556	33,306,849	39,829,280	46,857,574	57,750,020	17,920,740
Miscellaneous	7,089,107	47,875,936	4,353,100	3,874,095	4,042,082	(311,018)
Transfers / Reimbursements	5,907,018	2,455,032	2,661,500	2,165,660	2,742,050	80,550
<b>Total</b>	<b>178,326,074</b>	<b>237,320,792</b>	<b>204,949,939</b>	<b>218,143,353</b>	<b>235,274,558</b>	<b>30,324,619</b>

As reflected in the charts below, local sales tax revenues make up 30% of General Fund revenues followed closely behind by property tax revenues at 29%.



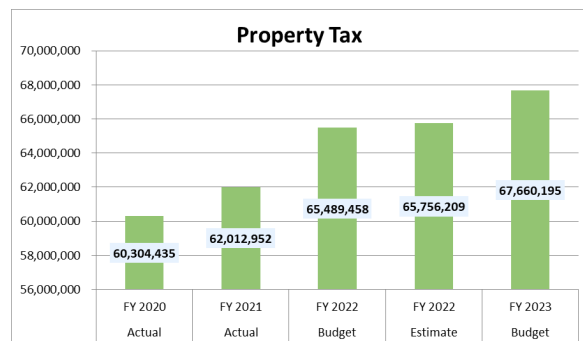


## Major Revenue Descriptions, Analyses and Projections

### Property Tax

Property taxes are approximately 29% of total general fund revenue.

The City's Property Tax rate is established by City Council. The current property tax rate is \$1.2894 for each \$100 in assessed value. Property taxes are due and payable by December 31st each year.



The Rutherford County Property Assessor evaluates real property and tangible personal property for tax purposes. A reassessment is conducted every four years and was recently completed in 2022. 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 City has not yet received the new property tax rate as recalculated with the reassessment. The new total assessment excludes properties being added to the tax roll for the first time in the reassessment year for the purposes of determining the new certified rate.

While a municipality may not recognize an undue increase in property tax revenue after reappraisal, if a municipality needs to increase its revenue after a reappraisal, it must advertise its intention prior to the governing bodies action to adopt a tax rate higher than the certified rate resulting from the reappraisal.

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

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

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 for utilities is 55% of appraised value.

### Tax Equivalents, Recovery of Reserved, and Penalty & Interest

General Fund revenues include approximately \$1.7 million of Tax Equivalents, Recovery of Reserved Taxes and Penalty & Interest on Taxes.

The budgeted Tax Equivalents are determined by 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 municipality has 10 years to collect property taxes once they become delinquent. The recovery of reserved taxes represents property tax payments from previous years received by the City. Between FY 2010 and FY 2018, the City's average property tax collection rate was 98%. This trend was used in preparing the current budget.

Penalties and interest are assessed and collected on late paid property taxes. A penalty of 0.5% and interest of 1% is assessed as of the first day of each month. The historical trend for collection of these assessments are used to determine the budgeted amount.

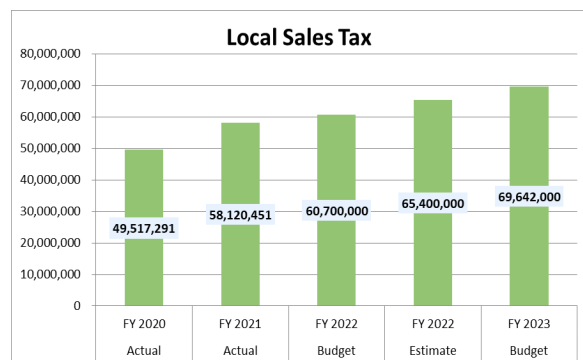
## Other Local Taxes

Other Local Taxes compose approximately \$66.6 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 the general fund's largest source of revenue. The City's local option sales tax is 2.75%, which is applicable to 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.

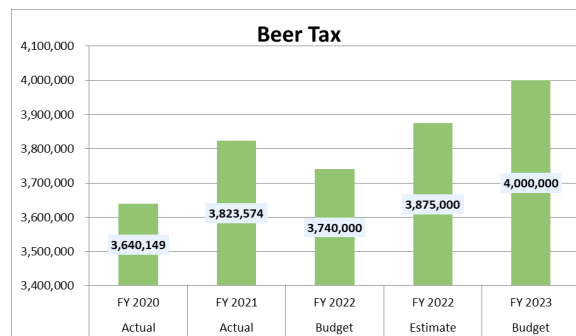


The tax is determined by reviewing historical trends and expected economic growth or decline based on local, states and national forecasts.

### Beer and Liquor Tax

The Beer and Liquor tax is the fourth largest source of general fund revenue. Beer Tax is a flat tax of \$35.60 per barrel of 31 gallons of beer sold. The tax on barrels containing more or less than 31 gallons is calculated proportionately.

This revenue is budgeted based on historical trends and anticipated growth or decline.



Beer Privilege Tax, established by City Code § 4-60, requires businesses selling, distributing, storing, or manufacturing beer pay a privilege tax in the amount of \$100. This tax is due January 1<sup>st</sup> of each year. A one-time beer permit is also required.

### Liquor Tax

A 5% 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 paid to a third-party vendor handling collection.

This tax is budgeted based on historical trends and anticipated growth or decline.

The City levies a liquor privilege tax paid annually for on-premises consumption. City Code § 4-33 provides a table of tax rates. The tax is calculated on the type of business. Effective October 1, 2018, the Liquor Privilege Tax was aligned with the State rates. The new tax ranges from \$120 to \$5,000 and is due on October 1<sup>st</sup> of each year.

### Hotel Motel Tax

The City's local hotel and motel tax is 5% of the room rate. The tax is remitted by the hotel or motel operator no later than the 20<sup>th</sup> of the month following collection.

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 budgeted revenue from this tax is 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. These revenues make up approximately \$5.2 million of General Fund revenues.

### **Building & Development**

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

Building Permits - Building permits make up 71% 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. City Code § 11-50 sets the limitations of the work permitted in each class of license. The fees are due on October 1<sup>st</sup> of each year.

Gas License - The City requires gas contractors to obtain a City gas license to install or modify gas piping, venting or equipment. City Code § 15-25 sets 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<sup>st</sup> of each year.

Plumbing Permits Fee - Plumbing permits fees are calculated based on the type of work permitted plus a base fee of \$40.

Electrical Permit Fee - Electrical permit fees are calculated based on service size and the number of inspections. The base fee is \$35.

Mechanical Permit Fee - Mechanical permits for residential units are \$75. Commercial units are a \$60

flat fee plus for the first \$1,000 of valuation of the installation, or fraction thereof. An additional \$6 is assessed for each additional \$1,000, or fraction thereof.

Gas Permit Fee - Gas permits are a \$30 flat fee plus \$8 per fixture.

Land Disturbance Permit Fee - New construction projects in the City that require a land disturbing activities, such as grading, excavation, clearing, and utility installation, must obtain a City Land Disturbance Permit. The owner, developer, engineer, or contractor initiates the permitting process by submitting a Land Disturbance Permit Application to the City Engineering Department. Following approval of the application, a Land Disturbance Permit is obtained 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 27.2% 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 for up to 10 miles per hour over the posted speed limit, then \$10 extra for every extra 10 miles per hour. The maximum amount is \$160 excluding court costs and taxes.

Court Fines – Drug Fund - Drug fines collected by County Courts are distributed 50% to each the General Fund and Drug Fund in accordance with state law (T.C.A. 39-17-428.) The City's practice is to transfer the General Fund portion to the Drug Fund to further assist the Police Department.

## Charges for Service

Charges for Service contribute approximately \$11.9 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 charges for use of Recreational facilities and participation in Recreational activities. Revenue from these charges make up approximately 19% of the Charges for Service category. Amounts budgeted are determined based on historical trends, expected growth, or decline and changes to Recreational events.

### Golf Service Charges

The Golf Department charges for golf rounds, rental of carts, concessions and merchandise sales. These charges make up 18% of the Charges for Service category. Amounts budgeted are determined based on historical trends and anticipated growth.

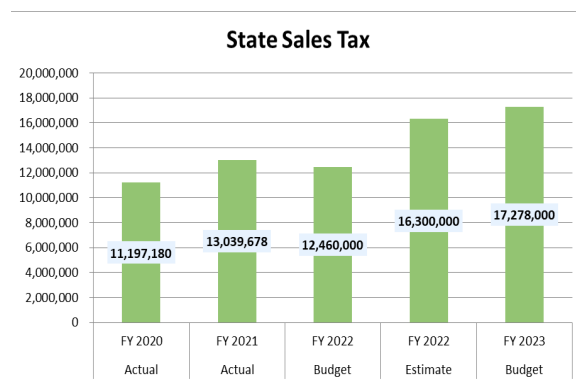
## Intergovernmental Revenue

Intergovernmental Revenues are made up of revenues from Rutherford County, the State, and the Federal Government. This category is approximately \$57.8 million of General Fund revenues.

### State Shared Taxes

State Shared Taxes makes up approximately 53% of the Intergovernmental Revenues.

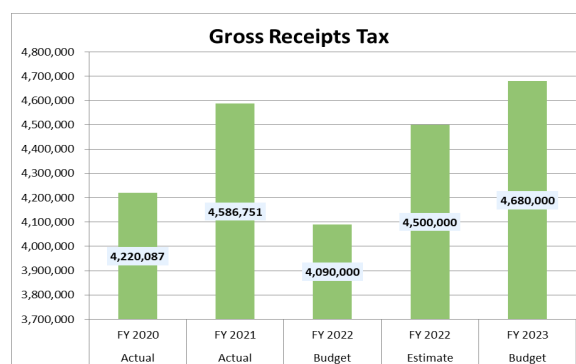
State Sales Tax - The state sales tax allocation is the general fund's third largest source of revenue. The current state sales tax rate is 7% on most items, plus an additional 2.75% on the portion of the purchase price of single articles subject to local sales taxes from \$1,600.01 through \$3,200. The exception to this rate is grocery food items, which is taxed currently at 4%. The state sales tax rate includes 0.5% earmarked for K-12 education. Cities receive 4.5925% of the remaining 5.5% after deductions. It is distributed based on population. The City budgeted approximately \$113.10 per City resident for FY23.



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

Gross Receipts Tax - Gross Receipts Tax is the fifth largest source of operating revenue for the City. 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.

State law (T.C.A. § 67-4-708) defines the classifications. 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 15<sup>th</sup> day of the



fourth month following their federal tax year end.

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 FY23, the City budgeted approximately \$11.13 per City resident in state gross receipts tax revenue.

**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% of this money on a per capita basis without regard to legal beer sales in the City. For FY23, the City budgeted approximately \$0.52 per City resident from the state in state beer tax.

**Mixed Drink Tax** - The state levies a 15% gross receipts tax on wine and spirit sales. The tax is earmarked for education and local government. Cities receive 25% 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% of net earnings (excluding interest from state bonds) minus 7% 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 one cent per gallon on all petroleum products. It is distributed to cities based on population. For FY23, the City budgeted approximately \$1.83 per City resident.

**Telecom Sales Tax** - State law provides for taxation of mobile communication services. Interstate telecommunications are subject to tax if the services originate or are received in the state and are billed or charged to a service address in Tennessee. The sales tax rate is 2.%. 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.

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## **State and Federal Grants**

State and Federal grants make up approximately 12.6% of General Fund Revenues.

**Public Transportation** - The Transportation Department receives several grants for the operation of its transit system. The Federal and State portions of the grant are based on expected expenditures. Funding is reimbursed at either 90% for capital items or 75% 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% funded by the Federal Government through the use of grants. The remaining 20% 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.

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## **Miscellaneous Revenue**

### **Gas Franchise Tax**

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

### **Cable Franchise Fee**

Amounts budgeted are based on historical trends.

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## **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.

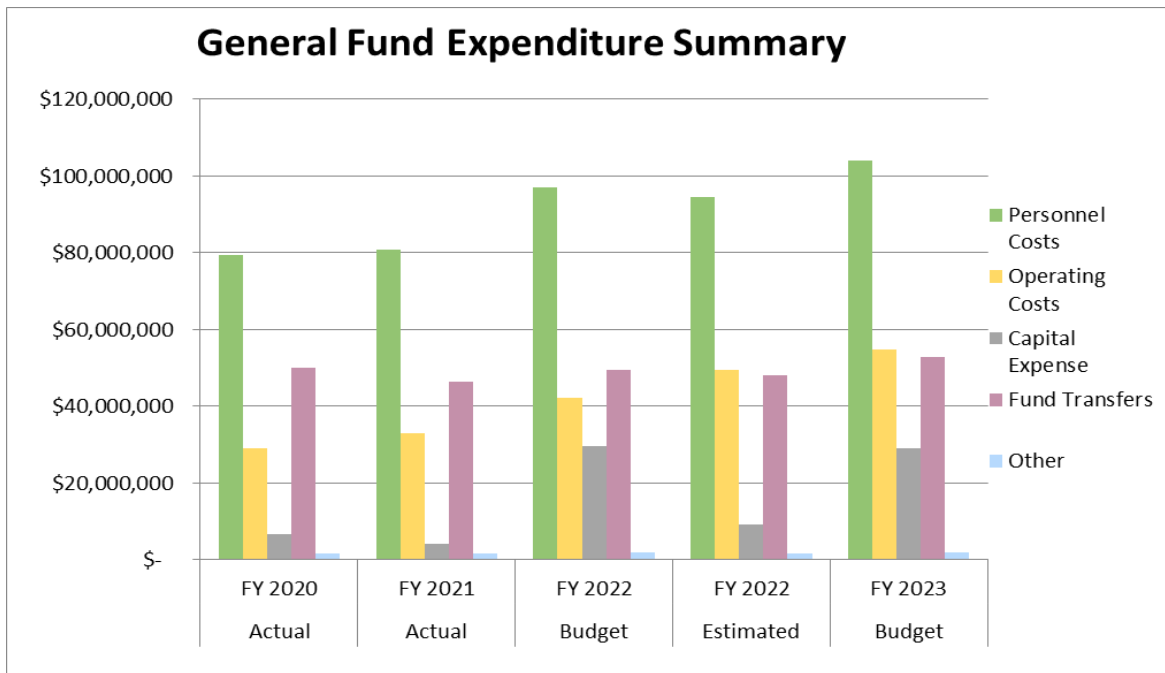
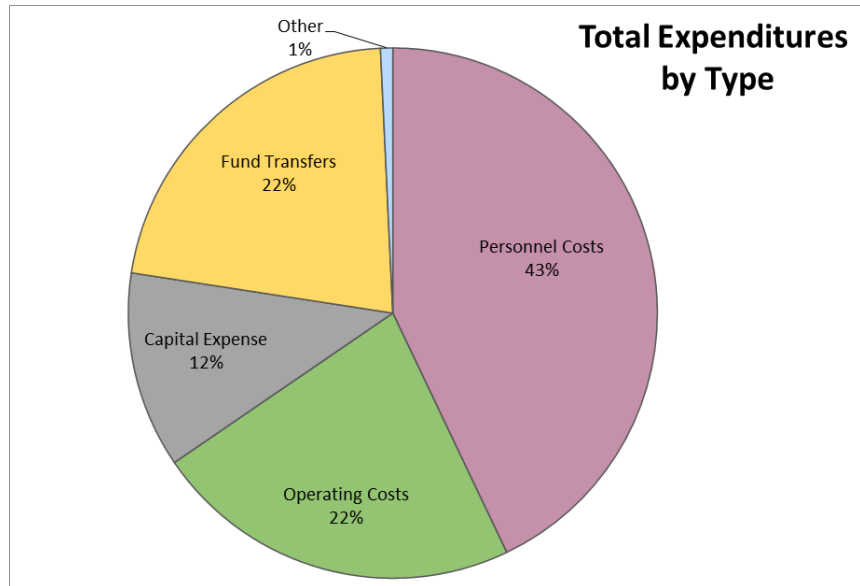
## General Fund Expenditures

2022 - 2023 Budget Year							
Recapitulation of Expenditures							
	2019 - 2020	2020 - 2021	2021 - 2022	2021 - 2022	2022 - 2023	Increase/	% Change
Description	Actual	Actual	Budget	Estimated	Budget	(Decrease)	
<b>GENERAL FUND</b>							
Mayor & Council	344,584	356,085	426,090	423,744	397,279	(28,811)	-6.76%
City Manager Department	1,602,454	1,628,745	2,555,896	2,686,536	4,333,031	1,777,135	69.53%
Economic Development	935,513	3,110,736	1,548,845	1,217,350	1,337,050	(211,795)	-13.67%
Finance & Tax Department	1,714,868	1,835,452	2,237,262	2,100,307	2,357,092	119,830	5.36%
Legal Department	1,180,909	1,344,478	2,068,782	1,848,147	2,409,855	341,073	16.49%
City Court Department	572,003	579,791	953,331	687,864	979,869	26,539	2.78%
Purchasing Department	213,522	175,033	316,104	252,033	309,021	(7,083)	-2.24%
IT Governance Committee	2,860,634	2,950,917	4,912,161	3,555,528	5,463,984	551,823	11.23%
Communications Department	676,787	708,904	798,940	785,129	1,016,500	217,561	27.23%
Employee Services Department	1,065,938	1,061,120	1,313,457	1,339,122	1,365,974	52,518	4.00%
Facilities Maintenance	1,163,268	1,030,585	1,363,037	1,239,886	1,461,349	98,313	7.21%
Fleet Services	555,310	499,797	813,357	898,046	727,400	(85,957)	-10.57%
Building & Codes Department	2,095,290	1,983,692	2,417,738	2,160,807	2,490,235	72,498	3.00%
Planning Department	1,192,868	1,296,161	1,714,764	1,528,745	2,057,668	342,904	20.00%
Community Development	529,253	998,219	1,679,308	1,053,978	3,699,000	2,019,693	120.27%
Police Department	31,899,474	34,066,993	47,507,330	40,938,096	49,390,892	1,883,562	3.96%
Fire Department	21,278,007	21,958,223	25,534,883	25,773,484	27,167,853	1,632,970	6.40%
Engineering Department	1,509,349	1,500,326	1,808,251	1,698,283	1,810,306	2,055	0.11%
Infrastructure	3,331,575	693,016	7,936,807	3,108,254	6,744,000	(1,192,807)	-15.03%
State Street Aid	4,169,754	3,348,526	4,876,100	4,915,500	5,025,500	149,400	3.06%
Street Department	6,220,075	6,424,665	7,599,541	7,191,943	8,300,968	701,427	9.23%
Civic Plaza	99,721	71,540	131,005	92,484	202,810	71,805	54.81%
Parking Garage	85,216	39,882	349,700	208,000	425,600	75,900	21.70%
Traffic & Transportation Department	3,390,971	4,231,439	9,442,980	4,562,739	10,033,492	590,512	6.25%
Parks & Recreation Department	11,892,274	11,323,165	19,462,736	13,725,936	20,740,684	1,277,948	6.57%
Golf Department:							
Old Fort Golf Course	1,640,325	1,801,616	2,066,278	2,044,561	2,230,872	164,594	7.97%
Vet. Adm. Golf Course	257,740	251,987	288,503	282,048	309,564	21,061	7.30%
Bloomfield	77,813	96,102	156,734	132,981	166,933	10,199	6.51%
Solid Waste Department	5,345,740	5,688,976	8,180,453	7,506,412	8,031,138	(149,315)	-1.83%
Drug Fund	25,000	51,917	75,000	75,000	55,000	(20,000)	-26.67%
City Schools	7,885,103	7,885,103	7,885,103	7,885,103	7,885,103	(0)	0.00%
City Schools - One Time	1,299,800	20,500	863,138	-	-	(863,138)	-100.00%
Airport Fund	-	750,631	2,837,869	1,567,369	1,430,500	(1,407,369)	-49.59%
Insurance Fund	-	-	-	-	1,000,000	1,000,000	
Strategic Partnerships	1,534,452	1,551,452	1,601,614	1,601,614	1,612,605	10,991	0.69%
Reserve for Uncoll. Taxes	1,208,031	1,238,259	1,309,788	1,310,695	1,353,204	43,416	3.31%
Adj & Allow - Delinq Taxes	96,805	128,556	450,000	150,000	450,000	-	0.00%
Mixed Drink Tax-Schools	568,269	625,531	775,000	825,000	850,000	75,000	9.68%
Unforeseen Contingencies	27,763	363,184	1,583,380	12,553,020	7,317,946	5,734,566	362.17%
General & Liability Insurances	1,148,833	1,016,557	1,274,779	1,170,138	1,404,276	129,497	10.16%
Other General Gov't Salaries & Benefits	2,826,198	3,554,588	4,132,071	4,087,500	4,406,003	273,932	6.63%
Other Misc. General Government	1,394,346	(43,157)	31,500	500	31,500	-	0.00%
County Shared Cost	15,639	16,049	14,000	14,000	1,116,000	1,102,000	7871.43%
Debt Service	40,901,735	37,596,182	36,944,437	37,765,071	42,533,150	5,588,713	15.13%
<b>TOTAL GENERAL FUND</b>	<b>166,833,207</b>	<b>165,811,521</b>	<b>220,238,048</b>	<b>202,962,952</b>	<b>242,431,206</b>	<b>22,193,157</b>	<b>10.08%</b>

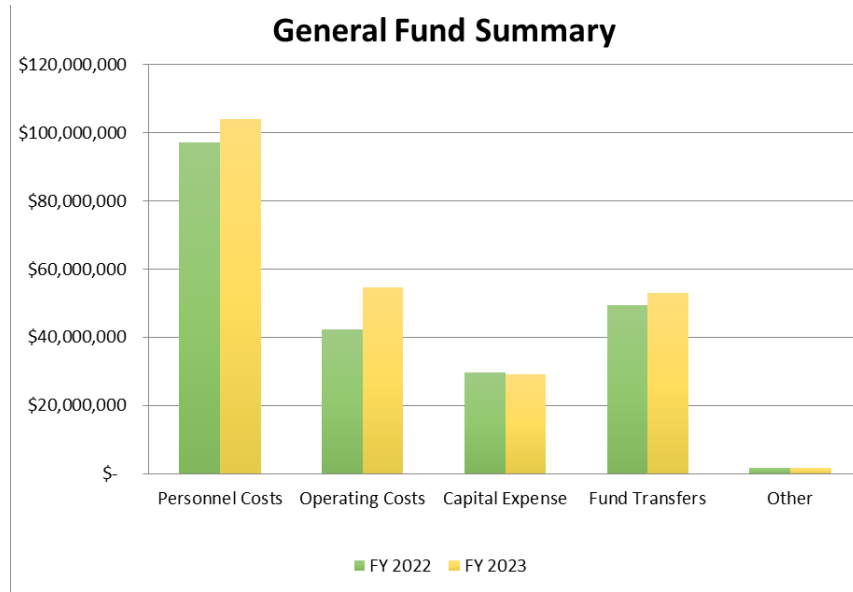
## General Fund Expenditure Summary

Total General Fund expenditures are \$242.4 million, an increase of approximately \$22.2 million over FY22 budget. This budget proposes a 2.5% salary increase for all full-time exempt employees this year. Non-exempt employees will move one step per the salary tables. This budget does not propose a COLA adjustment. Council adjusted the COLA for all full-time employees in March of FY22.

Fund transfers include funding for City schools and debt service.



The City has budgeted a decrease to General Fund balance of approximately \$7.1 million for FY23. Of this, \$7,156,648 will be spent out of Restricted and Committed fund balances. The remaining \$32,400 is an increase of restricted funds which will add to Unassigned Fund Balance. The following pages detail the General Fund expenditures by department. Departmental narratives, including goals and priorities are in the Appendix.



## Departmental Expenditure Summary

2022 - 2023 Budget Year							
Mayor and Council Budget							
Description	2019 - 2020 Actual	2020 - 2021 Actual	2021 - 2022 Budget	2021 - 2022 Estimated	2022 - 2023 Budget	Increase/ (Decrease)	% Change
Salary - Full-Time - Regular	80,400	80,400	80,400	80,400	80,400	-	0.00%
Social Security & Medicare Tax	8,897	9,052	8,758	8,941	8,837	79	0.90%
Hospital And Health Insurance	69,294	66,860	63,762	63,600	68,205	4,443	6.97%
Dental Insurance - Delta	2,585	2,652	2,618	2,621	2,618	-	0.00%
Defined Benefit Plan	3,821	4,249	4,384	4,383	4,384	-	0.00%
Defined Contribution Plan	3,797	3,542	3,502	3,504	3,502	-	0.00%
LTD & Life Insurance	509	497	483	414	460	(23)	-4.76%
Worker's Compensation	80	96	83	81	73	(10)	-12.05%
Board And Committee Members	2,200	2,900	3,000	2,000	-	(3,000)	-100.00%
Use of Employee's Auto	38,400	38,400	38,400	38,400	38,400	-	0.00%
Cell Phone Allowance	12,600	12,600	12,600	12,300	12,600	-	0.00%
Total Personnel Costs	222,583	221,249	217,990	216,644	219,479	1,489	0.68%
Contractual Services	-	24,500	-	-	-	-	
Printing Services	542	-	600	600	600	-	0.00%
Memberships & Dues	49,504	52,124	65,000	65,000	72,000	7,000	10.77%
Advertising	4,820	5,110	5,000	6,000	7,200	2,200	44.00%
Professional Services	45,000	45,000	50,000	47,500	55,000	5,000	10.00%
Training & Travel	18,974	1,750	25,000	25,000	25,000	-	0.00%
Office Supplies and Materials	-	75	500	500	500	-	0.00%
Postage & Shipping	-	31	-	500	500	500	
Food	849	-	1,000	1,500	1,000	-	0.00%
Miscellaneous Expense	-	107	52,000	52,000	5,000	(47,000)	-90.38%
Meals During Meetings	2,313	5,800	6,000	6,000	7,500	1,500	25.00%
Community Engagement	-	340	1,000	1,000	1,000	-	0.00%
Total Operating Budget	122,001	134,836	206,100	205,600	175,300	(30,800)	-14.94%
Operating and Salary Budget	344,584	356,085	424,090	422,244	394,779	(29,311)	-6.91%
Machinery and Equipment	-	-	1,500	1,500	2,000	500	33.33%
Computer Software Exp	-	-	500	-	500	-	0.00%
Total Fixed Assets	-	-	2,000	1,500	2,500	500	25.00%
Total Mayor and Council Budget	344,584	356,085	426,090	423,744	397,279	(28,811)	-6.76%

## 2022 - 2023 Budget Year

### City Manager Budget

Description	2019 - 2020 Actual	2020 - 2021 Actual	2021 - 2022 Budget	2021 - 2022 Estimated	2022 - 2023 Budget	Increase/ (Decrease)	% Change
Sale Of Fixed Asset	-	-	-	52	-	-	
<b>Revenues</b>	-	-	-	52	-	-	
Salary - Full-Time - Regular	1,095,952	1,090,785	1,218,200	1,373,264	1,531,637	313,437	25.73%
Longevity	7,620	8,100	9,540	9,540	14,040	4,500	47.17%
Emergency Sick Leave	-	4,823	-	-	-	-	
Admin Leave - Special	6,146	-	-	-	-	-	
Special Payments	-	-	16,500	16,500	-	(16,500)	-100.00%
Overtime Wages	-	-	1,000	100	500	(500)	-50.00%
Annual Holiday Gift	550	500	550	550	700	150	27.27%
Social Security & Medicare Tax	78,727	77,671	90,498	98,286	108,606	18,108	20.01%
Hospital And Health Insurance	143,107	153,676	155,658	171,540	220,022	64,364	41.35%
Dental Insurance - Delta	6,465	6,826	6,902	7,500	8,667	1,765	25.57%
Defined Benefit Plan	104,686	126,453	145,362	172,164	200,537	55,175	37.96%
Defined Contribution Plan	69,558	76,069	63,383	41,287	73,377	9,994	15.77%
LTD & Life Insurance	6,917	6,884	7,695	6,063	9,809	2,114	27.47%
Worker's Compensation	4,855	5,773	5,134	4,868	6,176	1,042	20.30%
<b>Total Personnel Costs</b>	<b>1,524,583</b>	<b>1,557,559</b>	<b>1,720,422</b>	<b>1,901,661</b>	<b>2,174,071</b>	<b>453,649</b>	<b>26.37%</b>
Contractual Services	7,980	-	5,000	-	10,000	5,000	100.00%
Printing Services	-	-	500	-	500	-	0.00%
Memberships & Dues	2,925	2,517	5,000	5,000	5,000	-	0.00%
Advertising	-	-	1,000	-	-	(1,000)	-100.00%
Subscriptions - Newspapers,etc	600	588	1,500	1,000	1,500	-	0.00%
Licenses/Certifications	444	673	3,000	3,000	3,000	-	0.00%
Telephone & Other Comm.	24,967	25,395	27,500	25,500	28,000	500	1.82%
Cell Phone	4,035	3,887	4,200	4,200	4,200	-	0.00%
Internet	418	408	500	500	500	-	0.00%
Cable Service	38	38	5,400	500	5,400	-	0.00%
Professional Services	-	-	-	1,000	2,500	2,500	
Legal Services & Expenses	2,486	3,465	2,500	-	-	(2,500)	-100.00%
Repair & Maint. Motor Vehicles	-	-	500	-	-	(500)	-100.00%
Fleet - Repair & Maintenance	1,584	28	574	500	1,040	466	81.18%
Repair & Maint - Software	-	250	500	-	-	(500)	-100.00%
Repair & Maint Furn. & Machine	2,284	1,639	3,500	3,000	3,500	-	0.00%
Repair & Maint. Buildings	-	-	-	2,000	3,000	3,000	
Training & Travel	8,743	998	30,100	20,000	29,370	(730)	-2.43%
Employee	-	-	2,500	-	-	(2,500)	-100.00%
Car Allowance & Mileage	49	278	500	500	500	-	0.00%
Other Employee & Travel	-	-	200	-	-	(200)	-100.00%
Supplies	77	448	500	750	750	250	50.00%
Office Supplies and Materials	2,452	2,142	4,000	4,000	5,000	1,000	25.00%
Office Stationery and Forms	102	1,234	1,500	1,500	2,000	500	33.33%

## 2022 - 2023 Budget Year

### City Manager Budget

Description	2019 - 2020 Actual	2020 - 2021 Actual	2021 - 2022 Budget	2021 - 2022 Estimated	2022 - 2023 Budget	Increase/ (Decrease)	% Change
IT Supplies	-	-	500	500	500	-	0.00%
Software Subscriptions	3,097	1,572	5,000	2,500	5,000	-	0.00%
Postage & Shipping	199	104	500	500	500	-	0.00%
Food	5,332	3,253	5,000	11,000	15,000	10,000	200.00%
Household & Janitor Supplies	97	-	500	500	500	-	0.00%
Gas, Oil, Diesel, Grease, Etc.	698	1,112	1,500	1,500	2,400	900	60.00%
Surety Bonds - Officials & Emp	-	-	-	100	100	100	
Miscellaneous Expense	2,873	5,253	5,000	3,000	5,000	-	0.00%
Art Committee	447	-	-	-	-	-	
Meals During Meetings	1,903	5,427	5,000	5,000	7,500	2,500	50.00%
Community Engagement	-	-	2,000	-	2,000	-	0.00%
Total Admin Operating Budget	73,831	60,710	125,474	97,550	144,260	18,786	14.97%
Contractual Services	177,403	30,316	525,495	400,000	195,000	(330,495)	-62.89%
Memberships & Dues	-	-	2,500	-	2,500	-	0.00%
Advertising	1,170	-	1,500	-	1,500	-	0.00%
Licenses/Certifications	-	-	600	-	600	-	0.00%
Professional Services	-	-	125,000	-	150,000	25,000	20.00%
Engineer & Professional Svc	-	-	-	-	100,000	100,000	
Training & Travel	118	-	5,000	-	5,000	-	0.00%
Car Allowance & Mileage	46	-	500	-	500	-	0.00%
Office Supplies and Materials	-	-	500	-	500	-	0.00%
Software Subscriptions	8,385	4,792	7,500	-	7,500	-	0.00%
Miscellaneous Expense	24,046	2,401,451	5,000	1,100	5,000	-	0.00%
Meals During Meetings	634	105	500	-	500	-	0.00%
Total Economic Development Operating Budget	211,803	2,436,664	674,095	401,100	468,600	(205,495)	-30.48%
Chamber Of Commerce	404,460	367,822	570,000	510,000	561,000	(9,000)	-1.58%
Leadership Rutherford	1,500	1,500	-	1,500	2,700	2,700	
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	13,000	-	-	-	-	-	
Chamber - TSSAA	25,000	25,000	25,000	25,000	25,000	-	0.00%
Strategic Partnerships	40,000	40,000	40,000	40,000	40,000	-	0.00%
Total Admin Strategic Partnerships Budget	723,710	674,072	874,750	816,250	868,450	(6,300)	-0.72%
Operating and Salary Budget	2,533,927	4,729,005	3,394,741	3,216,561	3,655,381	260,640	7.68%

2022 - 2023 Budget Year							
City Manager Budget							
Description	2019 - 2020 Actual	2020 - 2021 Actual	2021 - 2022 Budget	2021 - 2022 Estimated	2022 - 2023 Budget	Increase/ (Decrease)	% Change
Land Exp	-	-	-	3,625	-	-	
Land Exp	-	-	700,000	678,200	-	( 700,000)	-100.00%
Other Improvements	-	-	-	-	2,000,000	2,000,000	
Machinery and Equipment	174	-	-	-	-	-	
Office Machinery and Equipment	-	3,938	2,500	-	3,500	1,000	40.00%
Computer Software Exp	-	1,200	500	500	700	200	40.00%
Computer Equipment	3,093	5,337	4,500	-	6,000	1,500	33.33%
Furniture & Fixtures	773	-	2,500	5,000	4,500	2,000	80.00%
Total Fixed Assets	4,040	10,476	710,000	687,325	2,014,700	1,304,700	183.76%
<b>Total City Manager Budget</b>	<b>2,537,967</b>	<b>4,739,481</b>	<b>4,104,741</b>	<b>3,903,886</b>	<b>5,670,081</b>	<b>1,565,340</b>	<b>38.13%</b>

## 2022 - 2023 Budget Year

### Finance and Tax Budget

Description	2019 - 2020 Actual	2020 - 2021 Actual	2021 - 2022 Budget	2021 - 2022 Estimated	2022 - 2023 Budget	Increase/ (Decrease)	% Change
Fireworks Permits	7,500	7,500	6,000	6,000	6,000	-	0.00%
Beer Application Permit	13,000	11,450	13,000	16,300	13,000	-	0.00%
Charges For Service	133	-	-	-	-	-	
Copies	8	2	-	4	-	-	
Beer Permit Fines	10,750	4,000	-	-	-	-	
Interest Earnings	526,245	79,255	100,000	100,000	100,000	-	0.00%
Sale Of Fixed Asset	-	-	-	51	-	-	
Transfer In From Water & Sewer	7,613	6,389	9,000	9,000	9,000	-	0.00%
Miscellaneous Income	24	-	-	-	-	-	
<b>Revenues</b>	<b>565,272</b>	<b>108,596</b>	<b>128,000</b>	<b>131,355</b>	<b>128,000</b>	<b>-</b>	<b>0.00%</b>
Salary - Full-Time - Regular	1,034,045	1,066,826	1,344,934	1,262,660	1,479,366	134,432	10.00%
Longevity	13,560	14,340	11,640	13,200	11,940	300	2.58%
Holiday Pay	-	1,015	5,000	250	2,500	(2,500)	-50.00%
Emergency Sick Leave	-	3,520	-	-	-	-	
Emergency Care Leave	2,010	157	-	-	-	-	
Emergency FMLA	444	339	-	-	-	-	
Admin Leave - Special	39,005	-	-	-	-	-	
Special Payments	-	-	25,500	25,500	-	(25,500)	-100.00%
Part-Time Regular Emp Wages	13,183	11,755	-	-	-	-	
Overtime Wages	672	14,379	5,000	5,000	5,000	-	0.00%
Annual Holiday Gift	925	925	1,050	1,000	1,050	-	0.00%
Social Security & Medicare Tax	81,560	82,388	96,604	100,171	109,649	13,045	13.50%
Hospital And Health Insurance	130,342	144,367	190,999	186,438	206,509	15,510	8.12%
Dental Insurance - Delta	7,375	7,571	8,558	9,748	10,323	1,765	20.62%
Defined Benefit Plan	104,501	107,185	90,748	91,000	93,787	3,039	3.35%
Defined Contribution Plan	25,747	29,390	61,515	60,000	76,333	14,818	24.09%
LTD & Life Insurance	6,625	6,695	7,667	5,644	9,240	1,573	20.52%
Worker's Compensation	820	975	1,097	822	895	(202)	-18.41%
Temporary Agency Service	5,115	-	24,800	-	-	(24,800)	-100.00%
<b>Total Personnel Costs</b>	<b>1,465,929</b>	<b>1,491,825</b>	<b>1,875,112</b>	<b>1,761,432</b>	<b>2,006,592</b>	<b>131,480</b>	<b>7.01%</b>
Contractual Services	75	20,107	6,700	6,700	13,400	6,700	100.00%
Administration Fees	3,215	7,294	10,000	8,000	10,000	-	0.00%
Printing Services	-	-	6,000	6,600	7,000	1,000	16.67%
Memberships & Dues	4,161	3,441	4,800	4,500	4,800	-	0.00%
Advertising	741	1,317	3,450	1,500	3,000	(450)	-13.04%
Subscriptions - Newspapers,etc	338	372	400	500	500	100	25.00%
Profession. Svc - Subscription	292	372	100	-	400	300	300.00%
Licenses/Certifications	330	110	500	220	400	(100)	-20.00%
Telephone & Other Comm.	426	367	500	400	500	-	0.00%
Cell Phone	407	1,080	1,650	1,215	2,100	450	27.27%
Internet	418	408	500	500	500	-	0.00%

## 2022 - 2023 Budget Year

### Finance and Tax Budget

Description	2019 - 2020 Actual	2020 - 2021 Actual	2021 - 2022 Budget	2021 - 2022 Estimated	2022 - 2023 Budget	Increase/ (Decrease)	% Change
Cable Service	38	38	250	40	-	(250)	-100.00%
Accounting & Auditing Services	163,000	204,500	183,700	169,000	183,700	-	0.00%
Repair & Maint - Software	21,132	22,518	25,200	24,000	24,500	(700)	-2.78%
Repair & Maint Furn. & Machine	7,890	7,683	10,000	9,400	10,300	300	3.00%
Training & Travel	10,031	7,116	16,500	16,000	17,500	1,000	6.06%
Car Allowance & Mileage	148	-	100	75	100	-	0.00%
Office Supplies and Materials	14,302	16,806	19,400	18,000	25,100	5,700	29.38%
IT Supplies	114	191	100	245	200	100	100.00%
Software Subscriptions	785	395	500	400	500	-	0.00%
Postage & Shipping	18,676	24,470	30,800	30,800	33,000	2,200	7.14%
Food	-	40	200	80	200	-	0.00%
Surety Bonds - Officials & Emp	50	-	100	-	-	(100)	-100.00%
Miscellaneous Expense	1,932	2,790	2,300	2,300	2,500	200	8.70%
Cash Over and Short	99	-	-	-	-	-	
Total Operating Budget	248,600	321,415	323,750	300,475	340,200	16,450	5.08%
Operating and Salary Budget	1,714,529	1,813,241	2,198,862	2,061,907	2,346,792	147,930	6.73%
Machinery and Equipment	-	-	400	400	500	100	25.00%
Office Machinery and Equipment	-	12,550	10,400	10,400	4,900	(5,500)	-52.88%
Computer Software Exp	-	7,340	7,000	7,000	-	(7,000)	-100.00%
Computer Equipment	339	2,321	12,600	12,600	3,900	(8,700)	-69.05%
Furniture & Fixtures	-	-	8,000	8,000	1,000	(7,000)	-87.50%
Total Fixed Assets	339	22,211	38,400	38,400	10,300	(28,100)	-73.18%
Total Finance and Tax Budget	1,714,868	1,835,452	2,237,262	2,100,307	2,357,092	119,830	5.36%

2022 - 2023 Budget Year							
Other General Government Budget							
Description	2019 - 2020 Actual	2020 - 2021 Actual	2021 - 2022 Budget	2021 - 2022 Estimated	2022 - 2023 Budget	Increase/ (Decrease)	% Change
Special Payments	-	5,033	-	-	-	-	
Benefit Payout	1,027,184	1,208,264	1,426,108	1,485,000	1,612,212	186,104	13.05%
Social Security Tax	76,936	89,593	110,754	110,000	115,000	4,246	3.83%
Hospital And Health Insurance	138,796	175,303	226,337	205,000	205,000	(21,337)	-9.43%
Dental Insurance - Delta	6,505	8,207	10,949	10,000	8,384	(2,565)	-23.43%
Defined Benefit Plan	163,822	218,948	230,009	270,000	270,000	39,991	17.39%
Defined Contribution Plan	1,822	703	9,276	10,000	-	(9,276)	-100.00%
LTD & Life Insurance	2,896	2,991	4,638	6,500	5,407	769	16.58%
Total Personnel Costs	1,417,961	1,709,041	2,018,071	2,096,500	2,216,003	197,932	9.81%
Retiree Hospital & Health Ins.	1,342,257	1,548,391	1,750,000	1,700,000	1,850,000	100,000	5.71%
Insurance Benefits - MED	-	261,125	300,000	250,000	275,000	(25,000)	-8.33%
Unemployment Insurance	54,454	22,860	50,000	25,000	50,000	-	0.00%
S.125 Administration Costs	11,526	13,171	14,000	16,000	15,000	1,000	7.14%
County Shared Costs	15,639	16,049	14,000	14,000	1,116,000	1,102,000	7871.43%
Telephone & Other Comm.	764	237	1,500	500	1,500	-	0.00%
Repair & Maintenance - Gateway	-	-	30,000	-	30,000	-	0.00%
Fuel Inventory Change	(94,104)	(43,395)	-	-	-	-	
General Liability Insurance	1,056,186	830,499	854,667	756,594	1,106,466	251,799	29.46%
Property Insurance	92,647	186,058	420,112	413,544	297,810	(122,302)	-29.11%
Transfer Schools Mix Drink Tax	568,269	625,531	775,000	825,000	850,000	75,000	9.68%
Loss on Reserved Taxes	1,208,031	1,238,259	1,309,788	1,310,695	1,353,204	43,416	3.31%
Adjustment & Allowance on Tax	96,805	128,556	450,000	150,000	450,000	-	0.00%
Unforeseen Contingencies	27,763	363,184	1,008,380	500,000	1,075,034	66,654	6.61%
Unforeseen Grant Expenses	-	-	575,000	12,053,020	6,242,912	5,667,912	985.72%
Total Operating Budget	4,380,236	5,190,524	7,552,447	18,014,353	14,712,926	7,160,479	94.81%
Operating and Salary Budget	5,798,198	6,899,566	9,570,518	20,110,853	16,928,929	7,358,411	76.89%
Land Exp	494,846	-	-	-	-	-	
Buildings Exp	992,843	-	-	-	-	-	
Total Fixed Assets	1,487,689	-	-	-	-	-	
Total Other General Government Budget	7,285,887	6,899,566	9,570,518	20,110,853	16,928,929	7,358,411	76.89%

2022 - 2023 Budget Year							
Non-Departmental Transfers Budget							
Description	2019 - 2020 Actual	2020 - 2021 Actual	2021 - 2022 Budget	2021 - 2022 Estimated	2022 - 2023 Budget	Increase/ (Decrease)	% Change
Transfer To City Schools	7,885,103	7,885,103	7,885,103	7,885,103	7,885,103	(0)	0.00%
Transfer to Schools - One Time	1,299,800	20,500	863,138	-	-	(863,138)	-100.00%
Transfer To Drug Fund	25,000	51,917	75,000	75,000	55,000	(20,000)	-26.67%
Transfer to Debt Service Fund	40,901,735	37,596,182	36,944,437	37,765,071	41,500,120	4,555,683	12.33%
Transfer to Insurance Fund	-	-	-	-	1,000,000	1,000,000	
Transfer to Airport Fund	-	750,631	2,837,869	1,567,369	1,430,500	(1,407,369)	-49.59%
<b>Total Non-Departmental Transfers Budget</b>	<b>50,111,638</b>	<b>46,304,332</b>	<b>48,605,547</b>	<b>47,292,543</b>	<b>51,870,723</b>	<b>3,265,176</b>	<b>6.72%</b>

2022 - 2023 Budget Year							
Legal Budget							
Description	2019 - 2020 Actual	2020 - 2021 Actual	2021 - 2022 Budget	2021 - 2022 Estimated	2022 - 2023 Budget	Increase/ (Decrease)	% Change
Charges For Service	-	74	-	1,279	-	-	
Fees And Commissions	11,401	19,341	-	24,233	-	-	
Copies	2	-	-	-	-	-	
Sale Of Fixed Asset	42	-	-	-	-	-	
Charges to Risk Mgmt Fnd	157,413	192,767	210,000	-	220,500	10,500	5.00%
Charges for Svc - Airport Fund	4,800	11,000	65,000	-	68,250	3,250	5.00%
Charges to City Schools	165,000	173,000	173,000	173,000	190,300	17,300	10.00%
Transfer In From Water & Sewer	160,000	185,000	240,000	240,000	252,000	12,000	5.00%
Transfer In From Electric Fund	76,000	-	-	-	-	-	
Miscellaneous Income	12	-	-	-	-	-	
<b>Revenues</b>	<b>574,671</b>	<b>581,181</b>	<b>688,000</b>	<b>438,512</b>	<b>731,050</b>	<b>43,050</b>	<b>6.26%</b>
Salary - Full-Time - Regular	809,444	805,185	940,013	899,157	1,036,861	96,848	10.30%
Longevity	5,160	3,480	4,020	4,020	4,380	360	8.96%
Holiday Pay	-	-	-	200	200	200	
Emergency Sick Leave	-	2,532	-	-	-	-	
Emergency Care Leave	804	574	-	-	-	-	
Special Payments	-	-	13,500	13,500	-	(13,500)	-100.00%
Overtime Wages	-	-	-	100	100	100	
Annual Holiday Gift	450	450	450	400	500	50	11.11%
Social Security & Medicare Tax	58,842	58,619	65,196	67,164	73,856	8,660	13.28%
Hospital And Health Insurance	99,941	109,128	114,139	115,100	153,860	39,721	34.80%
Dental Insurance - Delta	4,512	4,937	5,141	5,400	6,670	1,529	29.74%
Defined Benefit Plan	56,438	54,112	59,979	62,268	64,962	4,983	8.31%
Defined Contribution Plan	30,499	51,156	47,926	54,436	59,260	11,334	23.65%
LTD & Life Insurance	4,636	4,902	5,239	4,317	6,111	872	16.64%
Worker's Compensation	858	1,020	904	860	915	11	1.22%
<b>Total Personnel Costs</b>	<b>1,071,584</b>	<b>1,096,097</b>	<b>1,256,507</b>	<b>1,226,921</b>	<b>1,407,675</b>	<b>151,168</b>	<b>12.03%</b>
Contractual Services	-	-	-	-	5,000	5,000	
Printing Services	3,062	2,308	5,000	2,600	5,400	400	8.00%
Memberships & Dues	5,810	5,669	11,000	5,700	13,500	2,500	22.73%
Advertising	-	-	-	-	500	500	
Subscriptions - Newspapers,etc	553	501	575	900	900	325	56.52%
Profession. Svc - Subscription	27,705	28,842	30,000	25,048	32,900	2,900	9.67%
Real Estate Services & Fees	621	686	2,500	556	2,700	200	8.00%
Licenses/Certifications	2,455	2,455	3,000	2,500	3,200	200	6.67%
Telephone & Other Comm.	426	367	600	375	700	100	16.67%
Cell Phone	2,593	2,835	3,500	2,427	4,200	700	20.00%
Internet	408	408	600	340	700	100	16.67%
Cable Service	75	76	500	76	500	-	0.00%
Professional Services	-	78,054	25,000	25,000	27,400	2,400	9.60%
Legal Services & Expenses	44,578	98,161	600,000	500,000	750,000	150,000	25.00%
Legal Svcs - Econ Development	-	-	15,000	-	25,000	10,000	66.67%

2022 - 2023 Budget Year							
Legal Budget							
Description	2019 - 2020 Actual	2020 - 2021 Actual	2021 - 2022 Budget	2021 - 2022 Estimated	2022 - 2023 Budget	Increase/ (Decrease)	% Change
Legal Svcs - Investigations	-	-	35,000	-	35,000	-	0.00%
Repair & Maint Furn. & Machine	2,624	2,146	2,500	3,000	2,700	200	8.00%
Training & Travel	9,071	5,092	16,000	14,304	18,200	2,200	13.75%
Car Allowance & Mileage	41	-	-	-	-	-	
Other Employee & Travel	45	-	750	20	800	50	6.67%
Office Supplies and Materials	3,762	3,484	7,500	3,500	8,200	700	9.33%
IT Supplies	-	-	300	-	500	200	66.67%
Software Subscriptions	569	12,749	31,200	30,000	40,000	8,800	28.21%
Postage & Shipping	1,327	1,256	1,500	1,315	1,600	100	6.67%
Food	77	154	500	100	500	-	0.00%
Safety Supplies	111	229	500	66	500	-	0.00%
Surety Bonds - Officials & Emp	-	-	-	50	100	100	
Miscellaneous Expense	40	40	750	40	800	50	6.67%
Total Operating Budget	105,952	245,511	793,775	617,916	981,800	188,025	23.69%
Operating and Salary Budget	1,177,536	1,341,608	2,050,282	1,844,837	2,389,475	339,193	16.54%
Machinery and Equipment	-	-	-	610	-	-	
Office Machinery and Equipment	-	-	13,000	-	4,000	(9,000)	-69.23%
Computer Equipment	1,417	2,440	3,000	700	13,580	10,580	352.67%
Furniture & Fixtures	1,957	430	2,500	2,000	2,800	300	12.00%
Total Fixed Assets	3,374	2,870	18,500	3,310	20,380	1,880	10.16%
Total Legal Budget	1,180,909	1,344,478	2,068,782	1,848,147	2,409,855	341,073	16.49%

## City Court Budget

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2022 - 2023 Budget Year							
City Court Budget							
Description	2019 - 2020 Actual	2020 - 2021 Actual	2021 - 2022 Budget	2021 - 2022 Estimated	2022 - 2023 Budget	Increase/ (Decrease)	% Change
Bad Debt Expense	34	535	1,000	-	1,000	-	0.00%
Miscellaneous Expense	-	1,164	-	-	-	-	
Cash Over and Short	-	170	-	-	-	-	
Total Operating Budget	113,573	109,661	339,900	107,900	334,450	(5,450)	-1.60%
Operating and Salary Budget	570,947	579,501	951,331	686,494	974,169	22,839	2.40%
Machinery and Equipment	684	-	500	720	500	-	0.00%
Office Machinery and Equipment	371	-	500	300	1,500	1,000	200.00%
Computer Equipment	-	290	500	350	1,200	700	140.00%
Furniture & Fixtures	-	-	500	-	2,500	2,000	400.00%
Total Fixed Assets	1,055	290	2,000	1,370	5,700	3,700	185.00%
Total City Court Budget	572,003	579,791	953,331	687,864	979,869	26,539	2.78%

2022 - 2023 Budget Year							
Purchasing Budget							
Description	2019 - 2020 Actual	2020 - 2021 Actual	2021 - 2022 Budget	2021 - 2022 Estimated	2022 - 2023 Budget	Increase/ (Decrease)	% Change
Salary - Full-Time - Regular	165,252	130,187	197,765	164,904	210,332	12,567	6.35%
Longevity	300	1,260	1,140	1,140	1,140	-	0.00%
Emergency Sick Leave	-	615	-	-	-	-	
Special Payments	-	-	3,000	3,000	-	(3,000)	-100.00%
Overtime Wages	-	-	1,000	500	500	(500)	-50.00%
Annual Holiday Gift	100	100	200	150	150	(50)	-25.00%
Social Security & Medicare Tax	12,540	9,899	15,172	12,938	15,457	286	1.88%
Hospital And Health Insurance	10,669	13,004	35,054	21,566	31,299	(3,755)	-10.71%
Dental Insurance - Delta	435	624	903	1,074	1,570	667	73.86%
Defined Benefit Plan	-	10,349	16,676	17,490	17,873	1,197	7.18%
Defined Contribution Plan	10,716	2,842	5,854	3,286	6,981	1,127	19.25%
LTD & Life Insurance	1,036	1,025	937	745	1,334	397	42.37%
Worker's Compensation	123	146	153	123	185	32	20.92%
Total Personnel Costs	201,171	170,051	277,854	226,916	286,821	8,968	3.23%
Memberships & Dues	2,807	1,424	2,500	1,500	2,500	-	0.00%
Advertising	1,386	1,648	4,000	4,000	4,000	-	0.00%
Subscriptions - Newspapers,etc	-	-	300	-	300	-	0.00%
Cell Phone	469	468	500	391	600	100	20.00%
Cable Service	-	-	250	-	300	50	20.00%
Repair & Maint Furn. & Machine	515	615	800	800	1,000	200	25.00%
Repair & Maint. Buildings	-	-	1,000	1,000	200	(800)	-80.00%
Training & Travel	2,083	-	3,000	2,500	3,000	-	0.00%
Office Supplies and Materials	116	692	800	800	1,000	200	25.00%
IT Supplies	-	-	300	-	300	-	0.00%
Software Subscriptions	965	135	6,000	6,000	6,500	500	8.33%
Postage & Shipping	1	-	100	52	100	-	0.00%
Miscellaneous Expense	-	-	500	-	500	-	0.00%
Total Operating Budget	8,341	4,982	20,050	17,043	20,300	250	1.25%
Operating and Salary Budget	209,512	175,033	297,904	243,959	307,121	9,218	3.09%
Machinery and Equipment	130	-	500	-	-	(500)	-100.00%
Office Machinery and Equipment	-	-	-	474	500	500	
Computer Software Exp	3,880	-	200	-	300	100	50.00%
Computer Equipment	-	-	-	1,600	300	300	
Furniture & Fixtures	-	-	17,500	6,000	800	(16,700)	-95.43%
Total Fixed Assets	4,010	-	18,200	8,074	1,900	(16,300)	-89.56%
Total Purchasing Budget	213,522	175,033	316,104	252,033	309,021	(7,083)	-2.24%

2022 - 2023 Budget Year							
Information Technology Governance Committee Budget							
Description	2019 - 2020 Actual	2020 - 2021 Actual	2021 - 2022 Budget	2021 - 2022 Estimated	2022 - 2023 Budget	Increase/ (Decrease)	% Change
Charges For Service	2,721	23,269	-	166	-	-	
Transfer In From Water & Sewer	144,060	115,047	80,000	80,000	80,000	-	0.00%
Miscellaneous Income	25,429	361	-	-	-	-	
<b>Revenues</b>	<b>172,210</b>	<b>138,677</b>	<b>80,000</b>	<b>80,166</b>	<b>80,000</b>	<b>-</b>	<b>0.00%</b>
<b>Information Technology</b>							
Salary - Full-Time - Regular	-	-	639,551	362,652	770,896	131,345	20.54%
Longevity	-	-	6,720	5,820	5,100	(1,620)	-24.11%
Holiday Pay Worked	-	-	200	-	500	300	150.00%
Part-Time Regular Emp Wages	-	-	6,700	-	-	(6,700)	-100.00%
Overtime Wages	-	-	-	2,443	3,000	3,000	
Annual Holiday Gift	-	-	550	400	550	-	0.00%
Social Security Tax	-	-	57,111	27,376	53,220	(3,891)	-6.81%
Hospital And Health Insurance	-	-	157,708	101,200	170,907	13,199	8.37%
Dental Insurance - Delta	-	-	7,337	3,750	6,239	(1,098)	-14.97%
Defined Benefit Plan	-	-	70,399	40,322	59,781	(10,618)	-15.08%
Defined Contribution Plan	-	-	17,528	8,351	33,103	15,575	88.86%
LTD & Life Insurance	-	-	4,518	500	4,134	(384)	-8.50%
Worker's Compensation	-	-	425	322	610	185	43.53%
<b>Total Personnel Costs</b>	<b>-</b>	<b>-</b>	<b>968,747</b>	<b>553,136</b>	<b>1,108,040</b>	<b>139,293</b>	<b>14.38%</b>
Memberships & Dues	-	-	5,000	-	5,000	-	0.00%
Licenses/Certifications	-	-	600	-	540	(60)	-10.00%
Cell Phone	-	-	9,500	5,802	9,600	100	1.05%
Internet	-	-	80,000	65,037	80,000	-	0.00%
Cable Service	-	-	2,500	38	500	(2,000)	-80.00%
Fiber Utility	-	-	-	-	192,000	192,000	
Repair & Maint. Motor Vehicles	-	-	300	-	-	(300)	-100.00%
Repair & Maint - Software	-	-	929,500	698,029	816,700	(112,800)	-12.14%
Repair & Maint Furn. & Machine	-	-	9,000	8,500	9,000	-	0.00%
Repair & Maint - Network & Web	-	-	131,500	110,000	196,000	64,500	49.05%
Repair & Maint - OffsiteBackup	-	-	97,400	50,000	130,000	32,600	33.47%
Training & Travel	-	-	9,000	-	13,000	4,000	44.44%
Car Allowance & Mileage	-	-	3,000	-	5,000	2,000	66.67%
Office Supplies and Materials	-	-	4,500	-	2,500	(2,000)	-44.44%
IT Supplies	-	-	15,000	12,000	15,000	-	0.00%
Software Subscriptions	-	-	384,700	384,700	438,700	54,000	14.04%
Postage & Shipping	-	-	100	-	100	-	0.00%
Food	-	-	200	-	200	-	0.00%
Gas, Oil, Diesel, Grease, Etc.	-	-	200	-	-	(200)	-100.00%
Miscellaneous Expense	-	-	4,500	4,500	4,500	-	0.00%
<b>Total Operating Budget</b>	<b>-</b>	<b>-</b>	<b>1,686,500</b>	<b>1,338,605</b>	<b>1,918,340</b>	<b>231,840</b>	<b>13.75%</b>
<b>Operating and Salary Budget</b>	<b>-</b>	<b>-</b>	<b>2,655,247</b>	<b>1,891,742</b>	<b>3,026,380</b>	<b>371,133</b>	<b>13.98%</b>

2022 - 2023 Budget Year							
Information Technology Governance Committee Budget							
Description	2019 - 2020 Actual	2020 - 2021 Actual	2021 - 2022 Budget	2021 - 2022 Estimated	2022 - 2023 Budget	Increase/ (Decrease)	% Change
<b>Information Technology</b>							
Buildings Exp	-	-	9,800	9,800	-	(9,800)	-100.00%
Computer Software Exp	-	-	200,000	41,000	165,200	(34,800)	-17.40%
Computer Equipment	-	-	283,494	78,243	385,000	101,506	35.81%
Furniture & Fixtures	-	-	15,000	-	15,000	-	0.00%
Total Fixed Assets	-	-	508,294	129,043	565,200	56,906	11.20%
<b>Total Information Technology</b>	-	-	3,163,541	2,020,784	3,591,580	428,039	13.53%
<b>Geographic Information Systems</b>							
Salary - Full-Time - Regular	-	-	297,220	200,059	326,629	29,409	9.89%
Longevity	-	-	3,240	3,240	3,780	540	16.67%
Annual Holiday Gift	-	-	200	200	200	-	0.00%
Social Security Tax	-	-	18,322	14,431	22,223	3,901	21.29%
Hospital And Health Insurance	-	-	73,674	61,900	79,965	6,291	8.54%
Dental Insurance - Delta	-	-	2,001	2,200	2,668	667	33.33%
Defined Benefit Plan	-	-	28,055	20,707	32,805	4,750	16.93%
Defined Contribution Plan	-	-	5,930	4,490	7,105	1,175	19.81%
LTD & Life Insurance	-	-	1,587	300	2,003	416	26.21%
Worker's Compensation	-	-	121	150	279	158	130.58%
Total Personnel Costs	-	-	430,350	307,677	477,657	47,307	10.99%
Licenses/Certifications	-	-	300	700	350	50	16.67%
Cell Phone	-	-	3,200	3,193	3,200	-	0.00%
Cable Service	-	-	1,000	-	1,000	-	0.00%
Repair & Maint Furn. & Machine	-	-	3,000	399	3,000	-	0.00%
Repair & Maint - Network & Web	-	-	2,500	-	2,500	-	0.00%
Repair & Maintenance - G.I.S.	-	-	225,000	137,494	350,000	125,000	55.56%
Training & Travel	-	-	6,000	-	10,000	4,000	66.67%
Car Allowance & Mileage	-	-	1,000	-	1,000	-	0.00%
Office Supplies and Materials	-	-	1,500	959	1,500	-	0.00%
IT Supplies	-	-	5,000	785	5,000	-	0.00%
Software Subscriptions	-	-	1,000	-	1,000	-	0.00%
Postage & Shipping	-	-	-	50	250	250	
Miscellaneous Expense	-	-	1,500	-	1,500	-	0.00%
Total Operating Budget	-	-	251,000	143,580	380,300	129,300	51.51%
<b>Operating and Salary Budget</b>	-	-	681,350	451,257	857,957	176,607	25.92%

2022 - 2023 Budget Year							
Information Technology Governance Committee Budget							
Description	2019 - 2020 Actual	2020 - 2021 Actual	2021 - 2022 Budget	2021 - 2022 Estimated	2022 - 2023 Budget	Increase/ (Decrease)	% Change
<b><u>Geographic Information Systems</u></b>							
Machinery and Equipment	-	-	-	3,000	2,500	2,500	
Furniture & Fixtures	-	-	7,500	2,000	-	(7,500)	-100.00%
Total Fixed Assets	-	-	7,500	5,000	2,500	(5,000)	-66.67%
<b>Total Geographic Information Systems</b>	-	-	688,850	456,257	860,457	171,607	24.91%
<b><u>Public Safety Systems</u></b>							
Salary - Full-Time - Regular	-	-	594,183	314,220	621,138	26,955	4.54%
Longevity	-	-	4,320	4,320	4,620	300	6.94%
Holiday Pay Worked	-	-	-	300	300	300	
Part-Time Regular Emp Wages	-	-	-	1,388	-	-	
Overtime Wages	-	-	-	2,345	3,000	3,000	
Annual Holiday Gift	-	-	400	375	500	100	25.00%
Social Security Tax	-	-	43,134	24,155	44,115	981	2.27%
Hospital And Health Insurance	-	-	118,844	57,500	94,078	(24,766)	-20.84%
Dental Insurance - Delta	-	-	3,140	2,100	3,807	667	21.24%
Defined Benefit Plan	-	-	50,493	35,505	56,248	5,755	11.40%
Defined Contribution Plan	-	-	19,496	4,614	14,598	(4,898)	-25.12%
LTD & Life Insurance	-	-	2,670	500	3,963	1,293	48.43%
Worker's Compensation	-	-	254	300	580	326	128.35%
Total Personnel Costs	-	-	836,934	447,621	846,947	10,013	1.20%
<b>Operating and Salary Budget</b>	-	-	836,934	447,621	846,947	10,013	1.20%
Computer Equipment	-	-	192,000	-	165,000	(27,000)	-14.06%
Furniture & Fixtures	-	-	5,000	-	-	(5,000)	-100.00%
Total Fixed Assets	-	-	197,000	-	165,000	(32,000)	-16.24%
<b>Total Public Safety Systems</b>	-	-	1,033,934	447,621	1,011,947	(21,987)	-2.13%
<b><u>Information Technology Department</u></b>							
Salary - Full-Time - Regular	1,116,445	1,141,157	-	479,353	-	-	
Longevity	12,180	13,200	-	-	-	-	
Holiday Pay	-	188	-	-	-	-	
Emergency Sick Leave	-	2,555	-	-	-	-	
Special Payments	-	-	24,000	24,000	-	(24,000)	-100.00%
Part-Time Regular Emp Wages	5,361	2,290	-	1,029	-	-	
Overtime Wages	2,382	3,322	-	1,020	-	-	

2022 - 2023 Budget Year							
Information Technology Governance Committee Budget							
Description	2019 - 2020 Actual	2020 - 2021 Actual	2021 - 2022 Budget	2021 - 2022 Estimated	2022 - 2023 Budget	Increase/ (Decrease)	% Change
<b>Information Technology Department</b>							
Annual Holiday Gift	925	925	-	-	-	-	
Social Security & Medicare Tax	81,396	83,633	1,836	19,341	-	(1,836)	-100.00%
Hospital And Health Insurance	240,975	250,432	-	66,659	-	-	
Dental Insurance - Delta	9,498	9,948	-	2,587	-	-	
Defined Benefit Plan	117,963	135,137	-	29,259	-	-	
Defined Contribution Plan	20,661	10,284	-	2,833	-	-	
LTD & Life Insurance	6,829	7,091	-	4,784	-	-	
Worker's Compensation	768	914	-	-	-	-	
Total Personnel Costs	1,615,382	1,661,076	25,836	630,865	-	(25,836)	-100.00%
Contractual Services	4,000	-	-	-	-	-	
Memberships & Dues	5,000	5,000	-	-	-	-	
Licenses/Certifications	535	-	-	-	-	-	
Cell Phone	9,139	9,771	-	-	-	-	
Internet	50,556	58,746	-	-	-	-	
Cable Service	280	38	-	-	-	-	
Fleet - Repair & Maintenance	92	-	-	-	-	-	
Repair & Maint - Software	339,831	528,246	-	-	-	-	
Repair & Maint Furn. & Machine	3,304	4,191	-	-	-	-	
Repair & Maint - Network & Web	34,325	11,364	-	-	-	-	
Repair & Maintenance - G.I.S.	147,295	130,470	-	-	-	-	
Repair & Maint - OffsiteBackup	13,585	13,585	-	-	-	-	
Training & Travel	1,107	243	-	-	-	-	
Office Supplies and Materials	1,759	163	-	-	-	-	
IT Supplies	2,475	2,254	-	-	-	-	
Software Subscriptions	421,037	371,098	-	-	-	-	
Clothing and Uniforms	516	-	-	-	-	-	
Gas, Oil, Diesel, Grease, Etc.	69	-	-	-	-	-	
Handtools & Hardware	-	70	-	-	-	-	
Vehicle Insurance	1,375	1,336	-	-	-	-	
Miscellaneous Expense	2,416	-	-	-	-	-	
Cash Over and Short	(5)	-	-	-	-	-	
Clearing-Other	5,349	-	-	-	-	-	
Total Operating Budget	1,044,038	1,136,575	-	-	-	-	
Operating and Salary Budget	2,659,419	2,797,651	25,836	630,865	-	(25,836)	-100.00%

**2022 - 2023 Budget Year**

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**Information Technology Governance Committee Budget**

	2019 - 2020	2020 - 2021	2021 - 2022	2021 - 2022	2022 - 2023	Increase/ (Decrease)	% Change
Description	Actual	Actual	Budget	Estimated	Budget		
<b>Information Technology Department</b>							
Machinery and Equipment	175	-	-	-	-	-	
Office Machinery and Equipment	76,206	6,236	-	-	-	-	
Computer Software Exp	14,774	26,221	-	-	-	-	
Computer Equipment	110,060	120,809	-	-	-	-	
Total Fixed Assets	201,214	153,265	-	-	-	-	
<b>Total Information Technology Department</b>	2,860,634	2,950,917	25,836	630,865	-	(25,836)	-100.00%
<b>Total Information Technology Governance Committee Budget</b>	2,860,634	2,950,917	4,912,161	3,555,528	5,463,984	551,823	11.23%

2022 - 2023 Budget Year							
Employee Services Budget							
Description	2019 - 2020 Actual	2020 - 2021 Actual	2021 - 2022 Budget	2021 - 2022 Estimated	2022 - 2023 Budget	Increase/ (Decrease)	% Change
Other Grant Revenues	-	3,221	-	-	-	-	
Charges For Service	-	-	-	250	-	-	
Copies	119	42	-	-	-	-	
Sale Of Fixed Asset	-	-	-	76	-	-	
Charges to Risk Mgmt Fnd	98,505	88,569	-	-	-	-	
Miscellaneous Income	400	-	-	-	-	-	
<b>Revenues</b>	<b>99,024</b>	<b>91,832</b>	<b>-</b>	<b>326</b>	<b>-</b>	<b>-</b>	
Salary - Full-Time - Regular	617,194	657,689	726,059	819,048	767,392	41,333	5.69%
Longevity	5,160	5,580	6,120	6,120	4,740	(1,380)	-22.55%
Emergency Sick Leave	-	1,030	-	-	-	-	
Admin Leave - Special	10,769	-	-	-	-	-	
Special Payments	-	-	15,000	15,000	-	(15,000)	-100.00%
Part-Time Regular Emp Wages	9,466	8,893	-	7,400	22,171	22,171	
Overtime Wages	-	-	2,000	9	2,000	-	0.00%
Annual Holiday Gift	525	525	525	450	525	-	0.00%
Social Security & Medicare Tax	46,658	49,410	93,119	63,663	58,018	(35,101)	-37.69%
Hospital And Health Insurance	103,334	95,959	97,478	108,200	119,577	22,099	22.67%
Dental Insurance - Delta	4,701	4,756	5,141	5,000	4,710	(431)	-8.38%
Defined Benefit Plan	63,486	71,693	78,900	76,112	46,581	(32,319)	-40.96%
Defined Contribution Plan	6,888	17,291	20,663	26,054	40,042	19,379	93.79%
LTD & Life Insurance	3,881	4,038	4,590	3,772	4,862	272	5.93%
Worker's Compensation	5,381	6,398	5,712	5,395	726	(4,986)	-87.29%
Temporary Agency Service	2,482	-	-	-	-	-	
<b>Total Personnel Costs</b>	<b>879,925</b>	<b>923,262</b>	<b>1,055,307</b>	<b>1,136,221</b>	<b>1,071,344</b>	<b>16,038</b>	<b>1.52%</b>
Printing Services	1,991	280	1,500	3,000	3,100	1,600	106.67%
Memberships & Dues	3,927	4,177	5,300	5,300	6,000	700	13.21%
Advertising	1,909	3,902	4,000	4,000	10,000	6,000	150.00%
Profession. Svc - Subscription	2,685	2,110	3,000	2,500	3,000	-	0.00%
Licenses/Certifications	100	314	400	200	400	-	0.00%
Telephone & Other Comm.	973	971	1,200	1,100	1,300	100	8.33%
Cell Phone	2,090	2,068	2,400	2,200	2,700	300	12.50%
Internet	23	26	100	100	100	-	0.00%
Cable Service	38	38	250	50	100	(150)	-60.00%
Professional Services	-	-	100,000	37,000	40,000	(60,000)	-60.00%
Employee Testing	2,248	3,975	3,000	3,000	3,300	300	10.00%
Drug & Alcohol Testing	30,257	23,315	25,000	25,000	27,500	2,500	10.00%
Physical Agility Testing	2,750	-	1,500	1,500	1,500	-	0.00%
Background & Driver License Ck	7,190	11,041	9,000	10,000	12,000	3,000	33.33%
Repair & Maint - Software	7,002	5,855	7,000	4,000	7,700	700	10.00%
Repair & Maint Furn. & Machine	2,723	3,085	3,500	3,500	3,900	400	11.43%
Repair & Maint. Buildings	-	-	-	1,500	1,000	1,000	
Training & Travel	19,852	460	9,300	9,300	11,000	1,700	18.28%
Car Allowance & Mileage	28	246	200	150	300	100	50.00%

2022 - 2023 Budget Year							
Employee Services Budget							
Description	2019 - 2020 Actual	2020 - 2021 Actual	2021 - 2022 Budget	2021 - 2022 Estimated	2022 - 2023 Budget	Increase/ (Decrease)	% Change
Office Supplies and Materials	7,363	7,023	8,000	8,000	11,000	3,000	37.50%
IT Supplies	242	94	300	300	330	30	10.00%
Software Subscriptions	50,647	51,560	53,200	60,000	100,000	46,800	87.97%
Postage & Shipping	1,592	1,766	2,800	3,000	3,000	200	7.14%
Food	98	96	600	400	600	-	0.00%
Safety Supplies	5,113	7,360	2,000	-	2,000	-	0.00%
Educational Supplies	611	-	700	700	700	-	0.00%
Surety Bonds - Officials & Emp	50	50	100	100	100	-	0.00%
Bad Debt Expense	-	-	-	200	100	100	
Miscellaneous Expense	661	325	1,000	500	1,000	-	0.00%
Service Excellence Training	378	1,248	6,000	5,000	6,000	-	0.00%
Community Engagement	-	1,003	2,000	8,000	30,000	28,000	1400.00%
Total Operating Budget	152,543	132,386	253,350	199,600	289,730	36,380	14.36%
Operating and Salary Budget	1,032,468	1,055,648	1,308,657	1,335,822	1,361,074	52,418	4.01%
Buildings Exp	26,200	-	-	-	-	-	
Office Machinery and Equipment	-	1,426	3,000	2,000	3,000	-	0.00%
Computer Software Exp	2,575	-	400	400	500	100	25.00%
Computer Equipment	3,060	3,354	400	400	400	-	0.00%
Furniture & Fixtures	1,635	692	1,000	500	1,000	-	0.00%
Total Fixed Assets	33,470	5,472	4,800	3,300	4,900	100	2.08%
Total Employee Services Budget	1,065,938	1,061,120	1,313,457	1,339,122	1,365,974	52,518	4.00%

2022 - 2023 Budget Year							
Facilities Maintenance Budget							
Description	2019 - 2020 Actual	2020 - 2021 Actual	2021 - 2022 Budget	2021 - 2022 Estimated	2022 - 2023 Budget	Increase/ (Decrease)	% Change
Sale Of Fixed Asset	2,368	-	-	4,250	-	-	
<b>Revenues</b>	2,368	-	-	4,250	-	-	
Salary - Full-Time - Regular	408,066	436,686	542,905	544,809	580,007	37,102	6.83%
Longevity	4,200	4,800	5,400	5,400	6,000	600	11.11%
Holiday Pay	28	162	300	300	300	-	0.00%
Emergency Sick Leave	376	4,648	-	-	-	-	
Special Payments	-	-	29,000	29,000	-	(29,000)	-100.00%
Part-Time Regular Emp Wages	33,953	32,594	17,400	10,000	16,900	(500)	-2.87%
Overtime Wages	12,791	10,234	15,000	31,254	25,000	10,000	66.67%
Annual Holiday Gift	600	600	650	675	675	25	3.85%
Social Security & Medicare Tax	33,790	36,048	44,823	47,816	45,677	855	1.91%
Hospital And Health Insurance	75,243	74,190	100,812	101,500	115,604	14,792	14.67%
Dental Insurance - Delta	3,072	2,693	3,417	4,100	4,279	862	25.23%
Defined Benefit Plan	26,337	29,751	32,871	26,444	26,168	(6,703)	-20.39%
Defined Contribution Plan	11,746	14,971	21,200	21,632	27,433	6,233	29.40%
LTD & Life Insurance	2,568	2,674	3,147	2,482	3,680	533	16.94%
Worker's Compensation	3,368	4,005	3,903	3,377	8,022	4,119	105.53%
<b>Total Personnel Costs</b>	616,137	654,056	820,828	828,787	859,745	38,918	4.74%
Contractual Services	-	-	-	-	35,000	35,000	
Electric	166,011	147,293	190,000	150,000	190,000	-	0.00%
Water	17,323	19,888	23,000	20,000	23,000	-	0.00%
Gas	5,365	5,537	6,000	8,000	8,000	2,000	33.33%
Telephone & Other Comm.	10,454	10,503	11,500	11,000	12,000	500	4.35%
Cell Phone	6,197	6,521	8,200	6,800	9,500	1,300	15.85%
Cable Service	2,081	2,106	2,600	2,200	3,000	400	15.38%
Solid Waste Fees	3,810	3,600	3,400	3,600	3,600	200	5.88%
Professional Services	891	-	5,000	-	5,000	-	0.00%
Repair & Maint. Services	-	110	-	100	-	-	
Repair & Maint. Motor Vehicles	70	-	500	100	2,000	1,500	300.00%
Fleet - Repair & Maintenance	6,441	4,031	574	5,000	5,185	4,611	803.31%
Repair & Maint Other Mach & Eq	2,554	1,015	4,000	250	4,000	-	0.00%
Repair & Maint Furn. & Machine	-	598	500	270	500	-	0.00%
Repair & Maint. Buildings	158,933	109,151	158,565	116,500	172,500	13,935	8.79%
Training & Travel	770	410	10,000	1,800	10,000	-	0.00%
Car Allowance & Mileage	106	236	2,500	200	2,500	-	0.00%
Disposal Fees	5,000	5,424	5,800	5,800	6,100	300	5.17%
Office Supplies and Materials	67	457	1,000	100	1,000	-	0.00%
Software Subscriptions	16,106	-	26,000	-	-	(26,000)	-100.00%
Food	781	937	2,000	700	2,000	-	0.00%
Household & Janitor Supplies	37,844	39,334	42,000	43,000	50,000	8,000	19.05%
Clothing and Uniforms	3,497	5,842	6,000	6,000	6,500	500	8.33%
Repair & Maint. Supplies	-	-	500	-	500	-	0.00%
Gas, Oil, Diesel, Grease, Etc.	3,008	3,020	4,800	6,500	12,000	7,200	150.00%

2022 - 2023 Budget Year							
Facilities Maintenance Budget							
Description	2019 - 2020 Actual	2020 - 2021 Actual	2021 - 2022 Budget	2021 - 2022 Estimated	2022 - 2023 Budget	Increase/ (Decrease)	% Change
Handtools & Hardware	302	320	1,000	1,050	3,000	2,000	200.00%
Safety Supplies	3,215	3,596	5,000	3,600	5,500	500	10.00%
Other Supplies & Materials	111	116	500	200	1,000	500	100.00%
Vehicle Insurance	6,191	4,681	6,135	6,129	5,104	(1,031)	-16.81%
Machinery and Equipment Rental	-	-	-	200	1,000	1,000	
Meals During Meetings	-	-	500	-	500	-	0.00%
Clearing-Other	9,026	-	-	-	-	-	
Total Operating Budget	466,153	374,727	527,574	399,099	579,989	52,415	9.94%
Operating and Salary Budget	1,082,291	1,028,783	1,348,402	1,227,886	1,439,734	91,333	6.77%
Buildings Exp	2,054	-	2,500	-	2,500	-	0.00%
Machinery and Equipment	10,225	1,802	12,135	12,000	17,615	5,480	45.16%
Transp Equipment	68,698	-	-	-	-	-	
Office Machinery and Equipment	-	-	-	-	1,500	1,500	
Total Fixed Assets	80,977	1,802	14,635	12,000	21,615	6,980	47.69%
Total Facilities Maintenance Budget	1,163,268	1,030,585	1,363,037	1,239,886	1,461,349	98,313	7.21%

2022 - 2023 Budget Year							
Police Budget							
Description	2019 - 2020 Actual	2020 - 2021 Actual	2021 - 2022 Budget	2021 - 2022 Estimated	2022 - 2023 Budget	Increase/ (Decrease)	% Change
Burglar Alarm Permit	56,615	55,170	75,000	60,000	60,000	(15,000)	-20.00%
Federal Grants	133,614	271,762	118,853	177,903	-	(118,853)	-100.00%
Federal Equitable Sharing	48,065	17,102	-	12,201	-	-	
Other State Revenue	188,470	202,006	191,200	197,600	220,000	28,800	15.06%
Charges For Service	9,372	5,198	10,000	10,000	10,000	-	0.00%
Special Police Service	765	-	1,000	-	-	(1,000)	-100.00%
Burglar Alarm Service Charge	240	1,280	-	3,000	4,000	4,000	
Sex Offender Fee	7,200	8,850	10,000	7,000	10,000	-	0.00%
Other Public Safety Charges	125	150	-	200	-	-	
Fines Fees And Costs	-	225	-	-	-	-	
E-Citation Revenue	6,076	956	-	500	-	-	
Drug Related Fines	30,492	46,425	75,000	50,000	50,000	(25,000)	-33.33%
Seizure Awards	127,943	22,000	163,200	300,000	100,000	(63,200)	-38.73%
Interest Earnings	93	30	200	100	100	(100)	-50.00%
Sale Of Fixed Asset	39,857	38,049	60,000	60,000	60,000	-	0.00%
Sale of Scrap & Recyclable Mat	-	1,070	-	1,500	-	-	
Designated Donations	9,400	3,650	10,500	16,000	15,000	4,500	42.86%
Miscellaneous Income	15,938	566	15,000	9,850	-	(15,000)	-100.00%
Police School Patrol	37,968	37,968	40,000	38,000	40,000	-	0.00%
Police - Kid's Camps	1,170	-	1,300	1,300	1,300	-	0.00%
<b>Revenues</b>	<b>713,402</b>	<b>712,457</b>	<b>771,253</b>	<b>945,154</b>	<b>570,400</b>	<b>(200,853)</b>	<b>-26.04%</b>
Salary - Full-Time - Regular	17,302,964	17,888,587	21,191,452	21,191,400	22,798,557	1,607,105	7.58%
Longevity	185,760	189,000	196,860	188,640	195,720	(1,140)	-0.58%
Holiday Pay	405,264	359,859	409,333	400,000	400,000	(9,333)	-2.28%
Emergency Sick Leave	30,385	143,321	-	-	-	-	
Emergency Care Leave	6,885	750	-	-	-	-	
Emergency FMLA	4,274	75	-	-	-	-	
Admin Leave - Special	47,471	5,008	-	-	-	-	
Special Payments	-	-	762,000	762,000	-	(762,000)	-100.00%
Part-Time Regular Emp Wages	238,240	289,427	372,000	370,000	461,421	89,421	24.04%
Overtime Wages	1,423,016	998,711	1,790,833	1,000,000	1,750,000	(40,833)	-2.28%
Clothing Allowance	41,602	41,226	40,800	41,400	45,600	4,800	11.76%
State Training Pay	181,600	193,600	191,200	197,600	220,800	29,600	15.48%
Annual Holiday Gift	17,250	17,550	18,600	17,075	20,725	2,125	11.42%
Social Security & Medicare Tax	1,457,322	1,472,911	1,891,974	1,791,900	2,006,101	114,127	6.03%
Hospital And Health Insurance	3,142,124	3,440,300	4,117,852	3,732,100	4,887,596	769,744	18.69%
Dental Insurance - Delta	140,061	152,716	178,190	164,000	189,417	11,227	6.30%
Defined Benefit Plan	1,485,230	1,567,774	1,748,395	1,738,600	1,710,357	(38,038)	-2.18%
Defined Contribution Plan	436,503	485,809	754,843	668,800	1,004,499	249,656	33.07%
LTD & Life Insurance	106,165	111,719	134,890	100,000	146,510	11,620	8.61%
Worker's Compensation	663,549	788,998	698,551	665,299	826,935	128,384	18.38%
Other Personal Services	-	-	46,800	-	226,400	179,600	383.76%
<b>Total Personnel Costs</b>	<b>27,315,665</b>	<b>28,147,339</b>	<b>34,544,573</b>	<b>33,028,814</b>	<b>36,890,638</b>	<b>2,346,065</b>	<b>6.79%</b>

2022 - 2023 Budget Year							
Police Budget							
Description	2019 - 2020 Actual	2020 - 2021 Actual	2021 - 2022 Budget	2021 - 2022 Estimated	2022 - 2023 Budget	Increase/ (Decrease)	% Change
Contractual Services	472,205	483,008	30,513	27,505	25,000	(5,513)	-18.07%
Administration Fees	7,713	7,035	-	1,400	-	-	
Printing Services	207	-	12,500	10,000	10,000	(2,500)	-20.00%
Memberships & Dues	11,965	11,716	13,300	15,000	31,500	18,200	136.84%
Advertising	-	1,049	1,500	3,000	3,000	1,500	100.00%
Subscriptions - Newspapers,etc	919	959	1,000	1,200	1,200	200	20.00%
Profession. Svc - Subscription	6,236	5,757	7,000	7,000	7,000	-	0.00%
Licenses/Certifications	2,938	1,545	5,000	5,000	5,000	-	0.00%
County Shared Costs	44,487	41,143	42,100	42,100	43,605	1,505	3.57%
Electric	232,599	242,413	250,000	250,000	287,500	37,500	15.00%
Water	16,862	20,858	25,000	25,000	28,750	3,750	15.00%
Gas	31,177	30,271	39,000	39,000	44,850	5,850	15.00%
Telephone & Other Comm.	66,063	102,144	135,000	135,000	135,000	-	0.00%
Cell Phone	172,062	188,547	250,000	200,000	250,000	-	0.00%
Internet	157,043	153,591	215,000	200,000	200,000	(15,000)	-6.98%
Cable Service	4,914	5,187	10,000	10,000	10,000	-	0.00%
Solid Waste Fees	2,160	2,997	3,200	3,200	3,200	-	0.00%
Professional Services	7,250	11,480	5,000	5,000	30,000	25,000	500.00%
Other Professional Services	130	-	-	-	-	-	
Employee Testing	25,634	17,149	57,100	60,000	60,000	2,900	5.08%
Respiratory Program	2,094	10,471	20,000	12,000	20,000	-	0.00%
Repair & Maint. Motor Vehicles	137,119	98,491	175,000	100,000	175,000	-	0.00%
Fleet - Repair & Maintenance	334,733	318,058	374,892	374,000	435,660	60,768	16.21%
Repair & Maint Other Mach & Eq	2,282	5,607	9,000	8,000	9,000	-	0.00%
Repair & Maint - Lab Equipment	-	-	7,000	3,000	7,000	-	0.00%
Repair & Maint. - Animals	14,910	16,423	30,000	20,000	30,000	-	0.00%
Repair & Maint. - Fire Ext.	3,039	3,767	7,000	7,000	7,000	-	0.00%
Repair & Maint. - Firing Range	-	135	7,500	3,000	67,300	59,800	797.33%
Repair & Maintenance - Guns	72	1,739	10,000	10,000	10,000	-	0.00%
Repair & Maint - Video Equip	20,425	5,475	8,000	5,000	8,000	-	0.00%
Repair & Maint - Software	363,597	455,152	787,325	600,000	781,000	(6,325)	-0.80%
Repair & Maint Furn. & Machine	80,753	59,984	55,136	55,000	100,000	44,864	81.37%
Repair & Maint - Traffic Timer	4,524	4,756	7,000	7,000	7,000	-	0.00%
Repair & Maint Grounds & Imp	4,383	488	2,000	2,000	2,000	-	0.00%
Repair & Maint. Buildings	23,439	39,380	20,000	48,000	75,000	55,000	275.00%
Repair & Maint - Network & Web	1,116	-	1,200	1,500	1,500	300	25.00%
Repair & Maintenance - Radios	-	850,244	700,000	700,000	775,000	75,000	10.71%
Repair & Maint - MDTs	192,396	141,457	240,000	240,000	240,000	-	0.00%
Training & Travel	302,801	195,348	490,000	450,000	505,000	15,000	3.06%
Other Employee & Travel	1,239	4,726	5,000	5,000	15,000	10,000	200.00%
Disposal Fees	2,542	2,681	4,000	7,000	7,000	3,000	75.00%
Office Supplies and Materials	43,898	28,890	65,000	60,000	65,000	-	0.00%
IT Supplies	26,824	16,822	30,000	25,000	30,000	-	0.00%
Software Subscriptions	38,982	28,653	30,000	30,000	30,000	-	0.00%
Postage & Shipping	5,416	4,991	8,000	8,000	8,000	-	0.00%
Chemical, Lab & Med Supplies	10,461	12,941	15,000	10,000	15,000	-	0.00%

2022 - 2023 Budget Year							
Police Budget							
Description	2019 - 2020 Actual	2020 - 2021 Actual	2021 - 2022 Budget	2021 - 2022 Estimated	2022 - 2023 Budget	Increase/ (Decrease)	% Change
Food	1,688	2,831	5,000	10,000	8,900	3,900	78.00%
Household & Janitor Supplies	45	-	500	500	500	-	0.00%
Public Safety Supplies	133,192	101,220	157,500	157,000	173,300	15,800	10.03%
Clothing and Uniforms	283,466	293,407	301,500	300,000	350,000	48,500	16.09%
Flashlights, Batteries, Etc.	5,108	1,106	20,000	10,000	10,000	(10,000)	-50.00%
Guns	109	-	-	-	-	-	
Educational Supplies	2,003	5,253	6,000	5,000	6,000	-	0.00%
Gas, Oil, Diesel, Grease, Etc.	366,908	403,802	610,200	640,000	810,000	199,800	32.74%
Clothing - Cleaning	122,697	127,655	132,500	132,000	170,000	37,500	28.30%
Safety Supplies	11,091	6,079	30,000	20,000	20,000	(10,000)	-33.33%
Other Supplies & Materials	376	1,262	2,500	2,500	2,500	-	0.00%
Surety Bonds - Officials & Emp	100	-	300	300	300	-	0.00%
Vehicle Insurance	233,189	190,616	121,298	121,177	103,089	(18,209)	-15.01%
Public Safety Grants	17,969	35,720	-	-	-	-	
Prizes and Awards	3,146	405	5,000	5,000	5,000	-	0.00%
Desig Donations/Contributions	9,604	2,031	15,000	15,800	15,000	-	0.00%
Bad Debt Expense	-	30	-	100	-	-	
Restricted - Felony Funds	142,276	225,645	133,200	110,000	150,000	16,800	12.61%
Federal Equitable	30,996	30,396	-	-	-	-	
Sex Offender	4,190	2,865	15,000	3,000	15,000	-	0.00%
JAG Grant Expense	30,648	119,867	61,903	61,900	-	(61,903)	-100.00%
Grants	34,468	61,302	56,950	56,000	52,500	(4,450)	-7.81%
School Safety Programs	5,594	-	10,000	10,000	10,000	-	0.00%
Miscellaneous Expense	14,436	14,644	15,000	12,000	15,000	-	0.00%
Cash Over and Short	(1)	(2)	-	100	-	-	
State Fines - Pass Thru	178,771	165,951	240,000	240,000	240,000	-	0.00%
Unforeseen-Emergency Aid	3,112	-	-	-	-	-	
Community Engagement	9,347	7,524	15,000	15,000	45,000	30,000	200.00%
Misc Expense - Restricted	-	-	75,000	75,000	100,000	25,000	33.33%
Total Operating Budget	4,524,135	5,433,134	6,239,617	5,832,282	6,903,154	663,537	10.63%
Strategic Partnerships	33,603	32,258	35,000	35,000	100,000	65,000	185.71%
Total Police Strategic Partnerships Budget	33,603	32,258	35,000	35,000	100,000	65,000	185.71%
Operating and Salary Budget	31,873,403	33,612,731	40,819,190	38,896,096	43,893,792	3,074,602	7.53%
Other Improvements	450	-	-	-	-	-	
Machinery and Equipment	14,896	373,315	1,891,176	1,897,000	640,700	(1,250,476)	-66.12%
Transp Equipment	-	-	4,650,000	-	4,650,000	-	0.00%

2022 - 2023 Budget Year	
1	2022 - 2023 Budget Year

[illegible]

	2019 - 2020	2020 - 2021	2021 - 2022	2021 - 2022	2022 - 2023	Increase/	% Change
Description	Actual	Actual	Budget	Estimated	Budget	(Decrease)	
Office Machinery and Equipment	1,862	6,209	5,000	5,000	7,400	2,400	48.00%
Computer Software Exp	2,653	18,220	50,000	50,000	47,000	(3,000)	-6.00%
Computer Equipment	3,710	26,336	40,100	40,000	76,000	35,900	89.53%
Furniture & Fixtures	2,499	30,182	51,864	50,000	76,000	24,136	46.54%
Total Fixed Assets	26,070	454,262	6,688,140	2,042,000	5,497,100	(1,191,040)	-17.81%
<b>Total Police Budget</b>	31,899,474	34,066,993	47,507,330	40,938,096	49,390,892	1,883,562	3.96%

<b>2022 - 2023 Budget Year</b>
<b>Fire &amp; Rescue Budget</b>

	2019 - 2020	2020 - 2021	2021 - 2022	2021 - 2022	2022 - 2023	Increase/	% Change
Description	Actual	Actual	Budget	Estimated	Budget	(Decrease)	
Federal Grants	1,052,479	732,379	354,812	354,500	-	(354,812)	-100.00%
State Grants	6,946	3,011	4,400	4,400	4,400	-	0.00%
Other State Revenue	182,400	177,600	189,600	184,000	189,600	-	0.00%
Other County Revenues	3,111	3,285	2,700	3,700	2,700	-	0.00%
Other Grant Revenues	123,074	-	-	-	-	-	
Charges For Service	1,076,848	1,223,718	1,276,000	1,276,000	1,276,000	-	0.00%
Sale Of Fixed Asset	4,024	-	-	4,876	-	-	
Sale of Scrap & Recyclable Mat	6	-	-	422	-	-	
<b>Revenues</b>	<b>2,448,887</b>	<b>2,139,994</b>	<b>1,827,512</b>	<b>1,827,898</b>	<b>1,472,700</b>	<b>(354,812)</b>	<b>-19.42%</b>
Salary - Full-Time - Regular	12,374,565	12,389,298	14,091,742	14,240,035	14,779,636	687,894	4.88%
Longevity	155,880	158,100	160,440	150,600	151,440	(9,000)	-5.61%
Holiday Pay	262,067	252,319	285,817	253,000	280,000	(5,817)	-2.04%
Emergency Sick Leave	16,940	97,574	-	-	-	-	
Emergency Care Leave	2,547	3,999	-	-	-	-	
Special Payments	-	-	547,500	547,500	-	(547,500)	-100.00%
Part-Time Regular Emp Wages	39,306	21,113	16,100	13,050	22,444	6,344	39.40%
Overtime Wages	376,929	552,115	500,103	850,000	800,000	299,897	59.97%
Stand-By Pay	6,888	7,017	8,000	8,000	8,600	600	7.50%
State Training Pay	182,400	177,600	181,600	184,000	188,800	7,200	3.96%
Annual Holiday Gift	11,575	11,225	11,950	11,625	12,175	225	1.88%
Social Security & Medicare Tax	978,633	996,771	1,153,136	1,239,555	1,177,786	24,650	2.14%
Hospital And Health Insurance	2,569,842	2,596,135	2,864,120	2,806,000	3,202,631	338,511	11.82%
Dental Insurance - Delta	111,324	112,391	121,229	120,400	125,753	4,524	3.73%
Defined Benefit Plan	1,234,276	1,314,217	1,490,829	1,440,100	1,400,985	(89,844)	-6.03%
Defined Contribution Plan	269,531	204,257	412,219	418,633	504,773	92,554	22.45%
LTD & Life Insurance	75,216	76,030	88,131	66,944	92,234	4,103	4.66%
Worker's Compensation	258,995	307,960	272,656	259,678	620,824	348,168	127.69%
Other Personal Services	-	-	101,100	-	122,000	20,900	20.67%
<b>Total Personnel Costs</b>	<b>18,926,914</b>	<b>19,278,120</b>	<b>22,306,672</b>	<b>22,609,120</b>	<b>23,490,081</b>	<b>1,183,409</b>	<b>5.31%</b>
Employee Testing	2,706	-	2,600	2,600	2,800	200	7.69%
Contractual Services	51,595	60,998	62,000	62,000	74,000	12,000	19.35%
Memberships & Dues	3,478	3,205	4,100	4,400	4,500	400	9.76%
Advertising	-	53	-	-	-	-	
Subscriptions - Newspapers,etc	328	337	400	425	450	50	12.50%
Profession. Svc - Subscription	1,595	1,595	1,800	1,800	1,900	100	5.56%
Licenses/Certifications	16,389	15,607	17,000	17,000	17,000	-	0.00%
Electric	127,712	135,041	150,000	155,000	155,000	5,000	3.33%
Water	41,354	46,297	49,000	49,000	49,000	-	0.00%
Gas	11,300	14,219	14,600	23,000	23,000	8,400	57.53%
Telephone & Other Comm.	10,618	11,390	14,200	14,200	14,200	-	0.00%
Cell Phone	21,830	18,478	25,800	23,000	28,000	2,200	8.53%
Internet	2,200	3,331	70,000	70,000	70,000	-	0.00%

## Fire & Rescue Budget

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2022 - 2023 Budget Year							
Fire & Rescue Budget							
Description	2019 - 2020 Actual	2020 - 2021 Actual	2021 - 2022 Budget	2021 - 2022 Estimated	2022 - 2023 Budget	Increase/ (Decrease)	% Change
Miscellaneous Expense	30,982	14,834	39,500	32,500	32,500	(7,000)	-17.72%
Unforeseen-Emergency Aid	-	2,922	6,100	100	6,100	-	0.00%
Clearing-Other	22,927	-	-	-	-	-	
Community Engagement	5,413	3,238	16,000	16,000	21,000	5,000	31.25%
Total Operating Budget	2,145,031	1,957,353	2,724,330	2,706,958	2,908,555	184,225	6.76%
Operating and Salary Budget	21,071,945	21,235,472	25,031,002	25,316,077	26,398,636	1,367,634	5.46%
Buildings Exp	5,580	-	49,885	49,885	108,650	58,765	117.80%
Other Improvements	-	8,155	-	-	15,100	15,100	
Machinery and Equipment	117,026	100,816	228,098	224,991	173,550	(54,549)	-23.91%
Transp Equipment	36,662	593,418	154,030	108,881	339,811	185,781	120.61%
Office Machinery and Equipment	194	749	-	-	12,106	12,106	
Computer Software Exp	4,834	2,128	6,600	8,250	6,600	-	0.00%
Computer Equipment	5,095	5,873	39,867	40,000	77,400	37,533	94.15%
Furniture & Fixtures	36,672	11,613	25,400	25,400	36,000	10,600	41.73%
Total Fixed Assets	206,062	722,751	503,881	457,407	769,217	265,336	52.66%
Total Fire & Rescue Budget	21,278,007	21,958,223	25,534,883	25,773,484	27,167,853	1,632,970	6.40%

## 2022 - 2023 Budget Year

### Communications Budget

Description	2019 - 2020 Actual	2020 - 2021 Actual	2021 - 2022 Budget	2021 - 2022 Estimated	2022 - 2023 Budget	Increase/ (Decrease)	% Change
Other Grant Revenues	-	46,165	-	-	-	-	
<b>Revenues</b>	-	46,165	-	-	-	-	
Salary - Full-Time - Regular	342,010	366,899	401,931	392,765	513,780	111,849	27.83%
Longevity	5,160	5,520	5,940	5,940	6,360	420	7.07%
Holiday Pay	-	-	-	-	100	100	
Emergency Sick Leave	-	3,163	-	-	-	-	
Admin Leave - Special	937	-	-	-	-	-	
Special Payments	-	-	9,000	9,000	-	(9,000)	-100.00%
Part-Time Regular Emp Wages	9,220	4,915	16,400	16,000	-	(16,400)	-100.00%
Overtime Wages	1,816	891	4,000	2,500	4,000	-	0.00%
Annual Holiday Gift	300	300	325	325	350	25	7.69%
Social Security & Medicare Tax	26,238	27,790	31,835	34,145	38,268	6,434	20.21%
Hospital And Health Insurance	66,696	74,508	75,831	81,700	106,892	31,061	40.96%
Dental Insurance - Delta	2,380	2,493	2,477	2,550	2,477	-	0.00%
Defined Benefit Plan	44,168	49,891	55,452	58,156	62,037	6,585	11.88%
Defined Contribution Plan	4,069	6,068	6,626	6,931	12,500	5,874	88.65%
LTD & Life Insurance	2,118	2,331	2,551	2,069	2,868	317	12.43%
Worker's Compensation	730	868	862	732	1,003	141	16.36%
<b>Total Personnel Costs</b>	<b>505,841</b>	<b>545,637</b>	<b>613,230</b>	<b>612,814</b>	<b>750,635</b>	<b>137,406</b>	<b>22.41%</b>
Memberships & Dues	2,305	1,732	2,100	2,000	2,100	-	0.00%
Advertising	80	171	100	250	200	100	100.00%
Subscriptions - Newspapers,etc	91	91	100	100	100	-	0.00%
Licenses/Certifications	812	-	-	-	-	-	
Telephone & Other Comm.	696	710	800	800	800	-	0.00%
Cell Phone	1,385	2,033	2,100	2,000	3,500	1,400	66.67%
Internet	-	-	-	60	-	-	
Cable Service	-	-	750	100	750	-	0.00%
Legal Services & Expenses	3,325	-	-	-	1,000	1,000	
Repair & Maint. Motor Vehicles	-	45	300	100	300	-	0.00%
Fleet - Repair & Maintenance	349	190	460	300	415	(45)	-9.78%
Repair & Maint Other Mach & Eq	42,404	21,791	31,000	31,000	36,000	5,000	16.13%
Repair & Maint - Software	11,145	16,692	8,800	9,600	9,600	800	9.09%
Repair & Maint Furn. & Machine	-	-	-	270	-	-	
Training & Travel	3,625	6,695	2,000	2,000	8,000	6,000	300.00%
Car Allowance & Mileage	201	115	500	300	500	-	0.00%
Office Supplies and Materials	1,226	607	1,200	1,000	1,100	(100)	-8.33%
IT Supplies	563	660	500	1,000	800	300	60.00%
Software Subscriptions	4,516	5,925	5,700	7,500	7,500	1,800	31.58%
Postage & Shipping	10	242	200	135	200	-	0.00%
Operating Supplies	15,651	16,916	20,000	20,000	25,000	5,000	25.00%
Household & Janitor Supplies	151	64	200	100	100	(100)	-50.00%
Clothing and Uniforms	-	422	-	-	-	-	

2022 - 2023 Budget Year							
Communications Budget							
Description	2019 - 2020 Actual	2020 - 2021 Actual	2021 - 2022 Budget	2021 - 2022 Estimated	2022 - 2023 Budget	Increase/ (Decrease)	% Change
Gas, Oil, Diesel, Grease, Etc.	112	112	200	200	2,400	2,200	1100.00%
Field Video Equip Insurance	150	150	200	200	500	300	150.00%
Miscellaneous Expense	3,084	3,229	7,000	7,000	7,000	-	0.00%
Meals During Meetings	-	261	500	300	500	-	0.00%
Video Webstreaming/Archiving	27,865	21,188	13,000	10,000	14,000	1,000	7.69%
Total Operating Budget	119,744	100,040	97,710	96,315	122,365	24,655	25.23%
Operating and Salary Budget	625,586	645,677	710,940	709,129	873,000	162,061	22.80%
Buildings Exp	4,749	-	-	-	-	-	
Machinery and Equipment	11,909	53,683	59,000	38,000	77,500	18,500	31.36%
Transp Equipment	-	-	-	-	30,000	30,000	
Office Machinery and Equipment	6,907	-	-	-	-	-	
Computer Software Exp	370	-	-	-	-	-	
Computer Equipment	27,107	9,543	29,000	38,000	36,000	7,000	24.14%
Total Fixed Assets	51,202	63,226	88,000	76,000	143,500	55,500	63.07%
Total Communications Budget	676,787	708,904	798,940	785,129	1,016,500	217,561	27.23%

2022 - 2023 Budget Year							
Recreation Budget							
Description	2019 - 2020 Actual	2020 - 2021 Actual	2021 - 2022 Budget	2021 - 2022 Estimated	2022 - 2023 Budget	Increase/ (Decrease)	% Change
Federal Grants	21,650	68,243	20,500	11,826	20,500	-	0.00%
State Grants	12,550	12,550	11,300	6,276	11,300	-	0.00%
Other County Revenues	348,925	358,542	303,500	302,946	308,500	5,000	1.65%
Other Grant Revenues	19,398	15,016	-	123,000	-	-	
Charges For Service	40,820	67,430	65,000	70,260	65,000	-	0.00%
Concession Income	45,832	49,156	62,350	70,831	66,400	4,050	6.50%
Merchandise Sales	96,402	82,482	114,000	129,765	113,700	(300)	-0.26%
Sales Tax Collected	26,090	29,705	36,250	35,975	35,250	(1,000)	-2.76%
Pavilion Rentals	35,875	62,292	50,000	47,029	50,000	-	0.00%
Admissions	886,091	652,328	775,000	947,054	775,500	500	0.06%
Pool Admittance Fees	128,774	(418)	170,000	95,615	170,000	-	0.00%
Swimming Lessons	9,929	5,551	10,900	11,138	9,000	(1,900)	-17.43%
Pool Rental	44,054	63,947	50,000	67,605	52,000	2,000	4.00%
Adult Softball	39,025	41,000	41,600	44,000	35,000	(6,600)	-15.87%
Summer Camps	26,235	66,915	47,000	47,000	49,000	2,000	4.26%
Adult Basketball	4,070	14,780	8,100	9,608	8,100	-	0.00%
Tennis Lessons & Clinics	361,377	351,379	340,000	528,459	340,000	-	0.00%
Youth Athletics	107,395	44,550	101,300	187,250	104,600	3,300	3.26%
TSSAA Spring Fling/Fall Soccer	19,734	71,768	24,000	-	24,000	-	0.00%
Gateway Island Rental	5,283	8,588	5,200	6,511	5,200	-	0.00%
Trip Revenues	27,519	3,975	40,500	47,903	40,500	-	0.00%
Meeting Room Fees	169,051	189,748	178,200	309,393	186,200	8,000	4.49%
Theatre Fee	-	-	-	13,800	18,000	18,000	
Program Income	78,208	34,266	102,600	92,871	83,050	(19,550)	-19.05%
Interest Earnings	987	248	750	278	750	-	0.00%
Facility Rental Fee	81,743	129,305	154,000	196,185	170,000	16,000	10.39%
Sale Of Fixed Asset	4,205	1,815	450	3,855	450	-	0.00%
Sale of Scrap & Recyclable Mat	142	1,259	450	660	450	-	0.00%
Donations - Private Sources	3,321	360	1,800	34,338	1,800	-	0.00%
Designated Donations	140,959	49,751	59,000	133,091	59,000	-	0.00%
Sponsorships	(400)	-	-	-	-	-	
Agency Revenues	19,268	17,537	-	353	-	-	
Miscellaneous Income	808	6,437	200	840	200	-	0.00%
Vending Machine Sales	237	160	200	310	150	(50)	-25.00%
<b>Revenues</b>	<b>2,805,555</b>	<b>2,500,662</b>	<b>2,774,150</b>	<b>3,576,026</b>	<b>2,803,600</b>	<b>29,450</b>	<b>1.06%</b>
Salary - Full-Time - Regular	3,755,047	3,883,527	4,295,794	4,469,009	4,831,677	535,883	12.47%
Temp/Seasonal Salary	-	308	-	-	-	-	
Longevity	51,900	51,780	55,740	54,900	55,140	(600)	-1.08%
Holiday Pay	10,936	5,281	14,203	15,562	15,900	1,697	11.95%
Emergency Sick Leave	10,034	38,869	-	-	-	-	
Emergency Care Leave	5,620	7,536	-	-	-	-	
Admin Leave - Special	396,904	8,659	-	-	-	-	
Special Payments	-	-	166,000	166,000	-	(166,000)	-100.00%

2022 - 2023 Budget Year							
Recreation Budget							
Description	2019 - 2020 Actual	2020 - 2021 Actual	2021 - 2022 Budget	2021 - 2022 Estimated	2022 - 2023 Budget	Increase/ (Decrease)	% Change
Part-Time Regular Emp Wages	1,927,760	2,048,515	2,724,851	2,341,130	2,901,436	176,585	6.48%
Temp/Seasonal Part-Time Wages	131,458	56,029	106,200	74,708	-	(106,200)	-100.00%
Overtime Wages	43,100	25,982	75,634	64,274	74,000	(1,634)	-2.16%
Bonus Pay	71,484	81,031	79,000	85,661	79,000	-	0.00%
Annual Holiday Gift	10,800	10,575	10,725	10,175	10,775	50	0.47%
Social Security & Medicare Tax	477,159	461,218	552,175	556,871	589,193	37,018	6.70%
Hospital And Health Insurance	770,191	804,382	877,503	888,200	1,080,798	203,295	23.17%
Dental Insurance - Delta	36,561	38,577	42,431	42,300	47,808	5,377	12.67%
Defined Benefit Plan	319,390	340,771	372,383	357,605	347,772	(24,611)	-6.61%
Defined Contribution Plan	100,629	122,807	142,306	151,750	192,739	50,433	35.44%
LTD & Life Insurance	23,607	24,313	27,637	21,177	30,898	3,261	11.80%
Worker's Compensation	103,547	123,124	109,123	103,820	105,355	(3,768)	-3.45%
Total Personnel Costs	8,246,127	8,133,286	9,651,705	9,403,141	10,362,491	710,786	7.36%
Contractual Services	214,055	183,225	245,200	297,000	311,000	65,800	26.84%
Printing Services	976	2,047	2,900	1,800	2,900	-	0.00%
Memberships & Dues	3,801	3,815	4,900	3,150	4,900	-	0.00%
Advertising	36,185	14,449	56,800	32,300	56,600	(200)	-0.35%
Subscriptions - Newspapers,etc	1,530	1,564	1,590	1,828	1,700	110	6.92%
Licenses/Certifications	2,015	3,372	2,680	1,325	2,200	(480)	-17.91%
Electric	621,339	673,547	692,000	739,000	707,000	15,000	2.17%
Water	185,939	170,538	180,600	168,000	184,600	4,000	2.21%
Gas	68,555	68,701	117,100	125,900	127,100	10,000	8.54%
Telephone & Other Comm.	21,335	19,262	19,000	17,500	21,300	2,300	12.11%
Cell Phone	22,816	23,918	22,800	21,700	24,000	1,200	5.26%
Internet	14,675	16,146	15,200	16,300	18,100	2,900	19.08%
Cable Service	1,647	1,656	11,000	2,010	4,300	(6,700)	-60.91%
Solid Waste Fees	33,177	26,677	42,400	37,530	44,100	1,700	4.01%
Professional Services	22,695	19,060	10,000	14,000	120,100	110,100	1101.00%
Health Services	1,082	-	2,000	-	2,000	-	0.00%
Legal Services & Expenses	250	-	-	-	-	-	-
Employee Testing	408	639	1,500	430	1,500	-	0.00%
Respiratory Program	1,836	-	2,000	-	2,000	-	0.00%
Background & Driver License Ck	2,387	1,684	2,500	100	1,000	(1,500)	-60.00%
Repair & Maint. Motor Vehicles	7,019	1,917	3,500	1,400	3,500	-	0.00%
Fleet - Repair & Maintenance	64,331	56,665	78,908	71,500	85,055	6,147	7.79%
Repair & Maint Other Mach & Eq	63,556	70,133	75,200	81,050	78,500	3,300	4.39%
Repair & Maint. - Appliances	643	5,618	3,500	3,045	3,500	-	0.00%
Repair & Maint. - Animals	4,876	5,511	5,000	5,000	5,500	500	10.00%
Repair & Maint - Jan Equipment	2,342	2,121	2,800	2,200	2,800	-	0.00%
Repair & Maint - Rec Equipment	8,692	8,494	12,100	4,215	12,100	-	0.00%
Repair & Maint - Software	29,975	29,559	35,300	32,200	33,100	(2,200)	-6.23%
Repair & Maint Furn. & Machine	11,108	10,089	12,000	12,300	12,000	-	0.00%
Repair & Maint Grounds & Imp	466,670	406,182	574,663	514,935	621,100	46,437	8.08%
Repair & Maint. Buildings	423,177	309,058	351,900	309,000	359,100	7,200	2.05%
Repair & Maint - Other	51,623	51,711	87,700	65,000	77,700	(10,000)	-11.40%

2022 - 2023 Budget Year							
Recreation Budget							
Description	2019 - 2020 Actual	2020 - 2021 Actual	2021 - 2022 Budget	2021 - 2022 Estimated	2022 - 2023 Budget	Increase/ (Decrease)	% Change
Training & Travel	20,138	7,071	29,000	20,500	30,400	1,400	4.83%
Car Allowance & Mileage	10,012	8,553	14,000	4,620	14,000	-	0.00%
Other Employee & Travel	499	250	3,800	1,900	1,000	(2,800)	-73.68%
Disposal Fees	3,735	-	1,000	1,000	1,000	-	0.00%
Office Supplies and Materials	23,198	21,944	34,000	30,600	36,500	2,500	7.35%
IT Supplies	797	1,243	1,050	900	1,050	-	0.00%
Software Subscriptions	1,813	1,841	4,900	2,800	2,400	(2,500)	-51.02%
Postage & Shipping	12,985	1,938	13,000	4,358	7,800	(5,200)	-40.00%
Operating Supplies	3,680	1,040	3,700	869	1,200	(2,500)	-67.57%
Food	32,737	19,195	49,700	38,800	50,400	700	1.41%
Household & Janitor Supplies	93,245	94,793	99,600	101,608	118,200	18,600	18.67%
Recreation Supplies	65,195	28,704	84,800	65,745	87,000	2,200	2.59%
Health Program Supplies	102	187	1,000	-	1,000	-	0.00%
Trip Expense	15,899	1,046	32,000	30,000	32,000	-	0.00%
Activity Supplies	23,771	28,210	44,000	24,980	44,800	800	1.82%
Trophies Supplies	10,241	5,515	16,800	8,628	15,400	(1,400)	-8.33%
Admission Supplies	12,888	1,212	4,300	1,900	4,300	-	0.00%
Clothing and Uniforms	17,616	20,318	26,500	18,835	27,000	500	1.89%
Educational Supplies	636	-	1,200	90	-	(1,200)	-100.00%
Gas, Oil, Diesel, Grease, Etc.	55,968	56,817	95,200	88,500	125,000	29,800	31.30%
Handtools & Hardware	7,833	8,026	8,600	8,100	8,600	-	0.00%
Safety Supplies	5,298	12,532	7,900	10,900	11,400	3,500	44.30%
Supplies For Resale	75,157	72,286	138,600	107,000	136,500	(2,100)	-1.52%
Other Supplies & Materials	2,011	2,029	4,000	3,700	4,000	-	0.00%
Vehicle Insurance	21,471	25,555	18,619	23,445	20,353	1,734	9.31%
Machinery and Equipment Rental	2,153	22,399	11,700	19,050	11,700	-	0.00%
Bank Service Charges	36,295	28,261	42,400	43,100	45,400	3,000	7.08%
Desig Donations/Contributions	42,045	78,719	45,700	48,100	148,100	102,400	224.07%
Recreation Reserve Projects	3,614	43,376	-	3,000	10,000	10,000	
Bad Debt Expense	367	214	-	40	-	-	
Grants	19,398	41,030	-	17,000	420,000	420,000	
Patterson Community Center	64	103	-	-	-	-	
Cultural Activities	85,860	40,911	167,200	157,000	194,200	27,000	16.15%
Park Movies	9,903	8,621	9,800	8,812	9,800	-	0.00%
Tournament Expense	9,395	7,872	20,000	9,000	20,000	-	0.00%
Miscellaneous Expense	2,239	7,091	10,000	2,150	10,000	-	0.00%
Cash Over and Short	(655)	(129)	-	(791)	-	-	
Sales Tax	27,031	30,611	42,700	35,000	42,700	-	0.00%
Meals During Meetings	1,287	1,717	4,300	2,800	4,300	-	0.00%
Clearing-Other	29,816	-	-	-	-	-	
Total Operating Budget	3,176,456	2,918,456	3,765,810	3,525,757	4,627,858	862,048	22.89%
Strategic Partnerships	58,000	58,000	58,000	58,000	58,000	-	0.00%
Total Parks Strategic Partnerships	58,000	58,000	58,000	58,000	58,000	-	0.00%
Operating and Salary Budget	11,480,584	11,109,741	13,475,515	12,986,898	15,048,349	1,572,834	11.67%

2022 - 2023 Budget Year							
Recreation Budget							
Description	2019 - 2020 Actual	2020 - 2021 Actual	2021 - 2022 Budget	2021 - 2022 Estimated	2022 - 2023 Budget	Increase/ (Decrease)	% Change
Buildings Exp	9,644	52,892	1,511,199	125,000	1,470,500	(40,699)	-2.69%
Parks&Recreation Facilities	-	31,620	3,860,000	-	3,860,000	-	0.00%
Other Improvements	45,570	49,107	118,437	102,300	103,600	(14,837)	-12.53%
Machinery and Equipment	269,771	53,938	378,050	393,000	158,010	(220,040)	-58.20%
Transp Equipment	11,609	-	16,000	16,000	59,000	43,000	268.75%
Office Machinery and Equipment	7,672	281	10,280	10,280	9,725	(555)	-5.40%
Computer Software Exp	8,195	-	600	600	-	(600)	-100.00%
Computer Equipment	9,592	22,459	8,325	8,358	9,000	675	8.11%
Furniture & Fixtures	49,638	3,127	84,330	83,500	22,500	(61,830)	-73.32%
Total Fixed Assets	411,690	213,423	5,987,221	739,038	5,692,335	(294,886)	-4.93%
<b>Total Recreation Budget</b>	<b>11,892,274</b>	<b>11,323,165</b>	<b>19,462,736</b>	<b>13,725,936</b>	<b>20,740,684</b>	<b>1,277,948</b>	<b>6.57%</b>

## 2022 - 2023 Budget Year

### Golf Budget

Description	2019 - 2020 Actual	2020 - 2021 Actual	2021 - 2022 Budget	2021 - 2022 Estimated	2022 - 2023 Budget	Increase/ (Decrease)	% Change
<b>Old Fort Golf Course</b>							
Other Grant Revenues	-	10,000	-	-	-	-	
Green Fees	728,621	997,413	900,000	910,000	950,000	50,000	5.56%
Driving Range Fees	40,667	69,361	58,000	60,000	75,000	17,000	29.31%
Association Fees	157	935	15,000	10,000	6,500	(8,500)	-56.67%
Concession Income	131,087	189,830	215,000	200,000	200,000	(15,000)	-6.98%
Pro-Shop Income	200,929	316,926	323,000	325,000	310,000	(13,000)	-4.02%
Sales Tax Collected	56,614	86,503	77,000	95,000	90,000	13,000	16.88%
Cart Rentals	274,349	432,728	390,000	425,000	415,000	25,000	6.41%
Pull Cart Rentals	1,741	2,283	2,000	1,700	2,000	-	0.00%
Contract Income	56	1,262	500	1,500	1,500	1,000	200.00%
Interest Earnings	1,162	758	-	605	-	-	
<b>Revenues</b>	<b>1,435,501</b>	<b>2,108,106</b>	<b>1,980,500</b>	<b>2,028,805</b>	<b>2,050,000</b>	<b>69,500</b>	<b>3.51%</b>
Salary - Full-Time - Regular	562,484	524,915	668,408	631,068	741,179	72,771	10.89%
Longevity	7,320	7,440	7,860	7,860	8,460	600	7.63%
Holiday Pay	3,877	2,784	4,000	4,800	4,500	500	12.50%
Emergency Sick Leave	6,957	1,747	-	-	-	-	
Admin Leave - Special	42,115	-	-	-	-	-	
Special Payments	-	-	19,500	19,500	-	(19,500)	-100.00%
Part-Time Regular Emp Wages	159,973	233,643	221,000	220,000	239,059	18,059	8.17%
Temp/Seasonal Part-Time Wages	32,040	6,987	10,000	-	-	(10,000)	-100.00%
Overtime Wages	135	283	500	2,800	3,000	2,500	500.00%
Annual Holiday Gift	1,100	1,125	1,175	1,250	1,250	75	6.38%
Social Security & Medicare Tax	60,330	57,877	49,780	72,049	72,522	22,742	45.69%
Hospital And Health Insurance	138,186	131,101	167,209	167,000	164,807	(2,402)	-1.44%
Dental Insurance - Delta	6,426	5,564	5,377	5,700	6,516	1,139	21.18%
Defined Benefit Plan	45,117	47,508	52,791	55,364	57,036	4,245	8.04%
Defined Contribution Plan	22,614	3,763	27,952	23,160	32,157	4,205	15.04%
LTD & Life Insurance	3,637	3,431	3,927	3,308	4,593	666	16.96%
Worker's Compensation	6,930	7,484	6,931	6,871	13,018	6,087	87.82%
Old Fort Salary Allotment	(92,106)	(84,012)	(80,000)	(85,000)	(85,000)	(5,000)	6.25%
<b>Total Personnel Costs</b>	<b>1,007,135</b>	<b>951,641</b>	<b>1,166,410</b>	<b>1,135,729</b>	<b>1,263,097</b>	<b>96,687</b>	<b>8.29%</b>
Memberships & Dues	1,985	2,624	2,500	3,400	3,000	500	20.00%
Advertising	-	625	-	3,500	3,500	3,500	
Licenses/Certifications	224	360	500	800	800	300	60.00%
Electric	50,034	47,311	55,000	50,000	57,000	2,000	3.64%
Water	7,201	6,751	8,500	5,558	8,700	200	2.35%
Telephone & Other Comm.	2,087	2,160	2,500	2,200	2,500	-	0.00%
Cell Phone	866	1,116	1,500	1,000	1,500	-	0.00%
Internet	894	1,120	1,100	1,600	2,000	900	81.82%
Cable Service	506	515	600	505	700	100	16.67%
Solid Waste Fees	3,505	4,231	5,100	6,200	6,500	1,400	27.45%

2022 - 2023 Budget Year							
Golf Budget							
Description	2019 - 2020 Actual	2020 - 2021 Actual	2021 - 2022 Budget	2021 - 2022 Estimated	2022 - 2023 Budget	Increase/ (Decrease)	% Change
<b>Old Fort Golf Course</b>							
Employee Testing	-	31	500	200	500	-	0.00%
Fleet - Repair & Maintenance	1,273	3,237	1,668	500	2,075	407	24.40%
Repair & Maint Other Mach & Eq	28,107	30,832	31,500	35,000	34,000	2,500	7.94%
Repair & Maint - Software	36,702	33,926	40,000	35,000	44,000	4,000	10.00%
Repair & Maint-Golf Operations	-	11,461	5,000	3,000	5,000	-	0.00%
Repair & Maint Furn. & Machine	952	1,004	1,200	1,500	1,500	300	25.00%
Repair & Maint Grounds & Imp	4,598	7,506	43,000	43,000	8,000	(35,000)	-81.40%
Repair & Maint. Buildings	6,145	9,022	7,000	20,000	10,000	3,000	42.86%
Training & Travel	4,164	575	4,000	5,000	6,000	2,000	50.00%
Car Allowance & Mileage	1,121	602	1,500	1,000	1,500	-	0.00%
Office Supplies and Materials	1,810	2,316	3,000	2,500	3,000	-	0.00%
Software Subscriptions	3,088	5,268	6,000	6,100	10,000	4,000	66.67%
Postage & Shipping	237	301	500	400	500	-	0.00%
Operating Supplies	3,060	1,135	2,000	2,000	2,500	500	25.00%
Agriculture and Hort. Supplies	69,161	75,158	95,000	95,000	100,000	5,000	5.26%
Landscaping Supplies	3,477	2,494	8,000	7,500	10,000	2,000	25.00%
Food	300	-	500	500	500	-	0.00%
Household & Janitor Supplies	11,170	11,904	13,000	13,000	14,000	1,000	7.69%
Golf Shop Supplies	1,527	5,055	3,000	6,000	5,000	2,000	66.67%
Driving Range Supplies	1,870	6,622	5,000	9,000	8,000	3,000	60.00%
Golf Supplies	2,401	2,960	3,500	3,500	5,000	1,500	42.86%
Golf Association Supplies	3,786	8,388	15,000	15,000	16,000	1,000	6.67%
Clothing and Uniforms	1,461	2,590	5,000	4,500	5,000	-	0.00%
Gas, Oil, Diesel, Grease, Etc.	12,636	11,600	17,000	15,000	19,000	2,000	11.76%
Handtools & Hardware	499	600	1,500	1,200	2,000	500	33.33%
Safety Supplies	1,422	840	2,000	2,000	2,000	-	0.00%
Supplies For Resale	249,361	9,401	-	(622)	-	-	-
Supplies For Resale-Golf Shop	-	235,623	235,000	220,000	245,000	10,000	4.26%
Supplies For Resale-Food & Bev	-	104,081	105,000	105,000	110,000	5,000	4.76%
Sand-Cement-Lumber	10,693	12,564	13,000	12,000	15,000	2,000	15.38%
Other Supplies & Materials	184	-	500	240	500	-	0.00%
Liability Insurance	631	637	700	637	1,000	300	42.86%
Vehicle Insurance	263	256	-	-	-	-	-
Machinery and Equipment Rental	249	249	2,500	1,500	2,500	-	0.00%
Bank Service Charges	28,256	40,864	45,000	50,000	48,000	3,000	6.67%
Bad Debt Expense	-	94	-	-	-	-	-
Grants	-	10,000	-	-	-	-	-
Miscellaneous Expense	460	-	1,000	600	1,000	-	0.00%
Cash Over and Short	(50)	103	-	(186)	-	-	-
Sales Tax	56,040	86,596	77,000	90,000	90,000	13,000	16.88%
Clearing-Other	1,371	-	-	-	-	-	-
Total Operating Budget	615,726	802,711	872,368	881,332	914,275	41,907	4.80%
Operating and Salary Budget	1,622,861	1,754,352	2,038,778	2,017,061	2,177,372	138,594	6.80%

## 2022 - 2023 Budget Year

### Golf Budget

Description	2019 - 2020 Actual	2020 - 2021 Actual	2021 - 2022 Budget	2021 - 2022 Estimated	2022 - 2023 Budget	Increase/ (Decrease)	% Change
<b>Old Fort Golf Course</b>							
Buildings Exp	-	19,028	-	-	-	-	
Machinery and Equipment	15,224	27,684	20,000	20,000	45,500	25,500	127.50%
Office Machinery and Equipment	-	-	5,000	5,000	5,000	-	0.00%
Computer Equipment	2,240	552	2,500	2,500	3,000	500	20.00%
Total Fixed Assets	17,464	47,264	27,500	27,500	53,500	26,000	94.55%
<b>Total Old Fort Golf Course</b>	<b>1,640,325</b>	<b>1,801,616</b>	<b>2,066,278</b>	<b>2,044,561</b>	<b>2,230,872</b>	<b>164,594</b>	<b>7.97%</b>
<b>VA Golf Course</b>							
Green Fees	109,778	167,403	145,000	155,000	150,000	5,000	3.45%
Cart Trail Fees	1,377	1,857	2,000	2,000	2,000	-	0.00%
Footgolf Green Fees	15	26	-	-	-	-	
Concession Income	4,339	5,209	5,000	6,000	6,000	1,000	20.00%
Pro-Shop Income	1,818	2,501	2,000	2,200	2,000	-	0.00%
Sales Tax Collected	950	1,430	1,500	1,500	1,500	-	0.00%
Pull Cart Rentals	4,636	8,038	6,000	7,000	7,000	1,000	16.67%
<b>Revenues</b>	<b>122,913</b>	<b>186,463</b>	<b>161,500</b>	<b>173,700</b>	<b>168,500</b>	<b>7,000</b>	<b>4.33%</b>
Salary - Full-Time - Regular	45,584	48,082	51,876	53,279	54,299	2,423	4.67%
Longevity	1,500	1,560	1,620	1,620	1,680	60	3.70%
Holiday Pay	135	-	500	-	200	(300)	-60.00%
Admin Leave - Special	9,819	-	-	-	-	-	
Special Payments	-	-	1,500	1,500	-	(1,500)	-100.00%
Part-Time Regular Emp Wages	45,234	48,204	60,000	51,813	68,274	8,274	13.79%
Temp/Seasonal Part-Time Wages	4,652	-	-	-	-	-	
Overtime Wages	-	-	500	-	500	-	0.00%
Annual Holiday Gift	175	200	200	200	200	-	0.00%
Social Security & Medicare Tax	8,007	7,311	8,639	8,322	9,305	666	7.71%
Hospital And Health Insurance	11,481	12,284	12,735	15,481	13,416	681	5.35%
Dental Insurance - Delta	615	641	667	820	667	-	0.00%
Defined Benefit Plan	7,743	8,740	9,718	9,969	10,171	453	4.66%
LTD & Life Insurance	296	302	328	262	344	16	4.88%
Worker's Compensation	1,169	1,897	1,420	854	976	(444)	-31.27%
Old Fort Salary Allotment	92,106	84,012	80,000	85,000	85,000	5,000	6.25%
Total Personnel Costs	228,517	213,233	229,703	229,120	245,032	15,329	6.67%
Electric	3,274	3,383	6,500	5,000	6,500	-	0.00%
Water	151	102	200	200	200	-	0.00%
Telephone & Other Comm.	796	824	800	1,000	1,000	200	25.00%

## Golf Budget

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## Golf Budget

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2022 - 2023 Budget Year							
Golf Budget							
Description	2019 - 2020 Actual	2020 - 2021 Actual	2021 - 2022 Budget	2021 - 2022 Estimated	2022 - 2023 Budget	Increase/ (Decrease)	% Change
<b><u>Bloomfield Links</u></b>							
Machinery and Equipment	381	10,711	8,000	8,000	32,000	24,000	300.00%
Total Fixed Assets	381	10,711	9,000	9,000	32,000	23,000	255.56%
<b>Total Bloomfield Links</b>	77,813	96,102	156,734	132,981	166,933	10,199	6.51%
<b>Total Golf Budget</b>	1,975,878	2,149,706	2,511,515	2,459,591	2,707,369	195,855	7.80%

2022 - 2023 Budget Year							
Strategic Partnerships Budget							
Description	2019 - 2020 Actual	2020 - 2021 Actual	2021 - 2022 Budget	2021 - 2022 Estimated	2022 - 2023 Budget	Increase/ (Decrease)	% Change
<b><u>Strategic Operating Partners</u></b>							
Community Services	87,000	84,500	84,500	84,500	84,500	-	0.00%
Schools	12,500	10,000	12,500	12,500	12,500	-	0.00%
	99,500	94,500	97,000	97,000	97,000	-	0.00%
<b><u>Governmental Services</u></b>							
Rutherford County Health Dept.	-	22,000	11,000	11,000	11,000	-	0.00%
Tennessee Rehabilitation Center	52,530	52,530	52,530	52,530	52,530	-	0.00%
Linebaugh (Patterson) Lib.	185,763	185,763	211,833	211,833	217,849	6,016	2.84%
Linebaugh Library	1,071,159	1,071,159	987,265	987,265	986,407	(858)	-0.09%
Rutherford County PAWS	70,000	70,000	80,000	80,000	80,000	-	0.00%
Soil Conservation	2,500	2,500	2,500	2,500	2,500	-	0.00%
	1,381,952	1,403,952	1,451,614	1,451,614	1,462,605	10,991	0.76%
<b><u>Strategic Funding Partners</u></b>							
Arts and Culture	53,000	53,000	53,000	53,000	53,000	-	0.00%
	53,000	53,000	53,000	53,000	53,000	-	0.00%
<b>Total Strategic Partnerships Budget</b>	1,534,452	1,551,452	1,601,614	1,601,614	1,612,605	10,991	0.69%

2022 - 2023 Budget Year							
Building and Codes Budget							
Description	2019 - 2020 Actual	2020 - 2021 Actual	2021 - 2022 Budget	2021 - 2022 Estimated	2022 - 2023 Budget	Increase/ (Decrease)	% Change
Electrical License	73,590	80,235	70,000	73,000	70,000	-	0.00%
Gas/Mechanical License	5,078	3,860	4,500	3,500	4,500	-	0.00%
Building Permits	2,630,683	3,057,996	2,220,000	3,000,000	2,500,000	280,000	12.61%
Electrical Permits	476,570	500,835	415,000	395,000	390,000	(25,000)	-6.02%
Plumbing Permits	505,235	521,479	420,000	432,700	430,000	10,000	2.38%
Excavating Permits	45,300	56,350	36,000	33,600	33,000	(3,000)	-8.33%
Food Truck Permits	-	2,900	1,200	2,900	2,700	1,500	125.00%
Mechanical Permits	199,086	289,066	200,000	190,000	180,000	(20,000)	-10.00%
Gas Permits	79,299	77,431	70,000	45,000	48,000	(22,000)	-31.43%
Charges For Service	42,562	34,356	25,000	36,000	35,000	10,000	40.00%
Technology Fee	-	-	-	-	25,000	25,000	
Interest Earnings	98	70	-	81	-	-	
Sale of Scrap & Recyclable Mat	18	73	-	-	-	-	
Transfer In From Water & Sewer	-	-	-	-	40,000	40,000	
<b>Revenues</b>	<b>4,057,519</b>	<b>4,624,651</b>	<b>3,461,700</b>	<b>4,211,781</b>	<b>3,758,200</b>	<b>296,500</b>	<b>8.57%</b>
Salary - Full-Time - Regular	1,330,094	1,300,653	1,426,914	1,390,684	1,557,309	130,395	9.14%
Longevity	14,640	16,320	12,540	13,740	13,680	1,140	9.09%
Holiday Pay	46	102	500	-	500	-	0.00%
Other Salary	-	-	53,414	-	-	(53,414)	-100.00%
Emergency Sick Leave	-	5,210	-	-	-	-	
Admin Leave - Special	54,439	-	-	-	-	-	
Special Payments	-	-	49,000	49,000	-	(49,000)	-100.00%
Overtime Wages	389	1,029	2,000	240	1,500	(500)	-25.00%
Annual Holiday Gift	1,300	1,200	1,300	1,150	1,300	-	0.00%
Social Security & Medicare Tax	102,457	96,706	109,664	111,429	113,843	4,180	3.81%
Hospital And Health Insurance	265,803	256,256	293,949	254,000	329,978	36,029	12.26%
Dental Insurance - Delta	12,580	12,571	13,617	12,800	14,910	1,293	9.50%
Defined Benefit Plan	122,608	118,744	113,584	125,372	124,424	10,840	9.54%
Defined Contribution Plan	39,500	25,493	52,471	41,344	54,272	1,801	3.43%
LTD & Life Insurance	8,599	8,019	8,999	6,632	9,575	576	6.40%
Worker's Compensation	11,362	13,510	12,021	11,392	14,606	2,585	21.50%
<b>Total Personnel Costs</b>	<b>1,963,818</b>	<b>1,855,813</b>	<b>2,149,973</b>	<b>2,017,783</b>	<b>2,235,897</b>	<b>85,925</b>	<b>4.00%</b>
Contractual Services	-	-	100,000	-	85,000	(15,000)	-15.00%
Memberships & Dues	2,134	1,655	3,000	1,650	2,500	(500)	-16.67%
Advertising	-	-	500	-	-	(500)	-100.00%
Subscriptions - Newspapers,etc	335	338	500	650	650	150	30.00%
Profession. Svc - Subscription	-	1,185	-	-	-	-	
Licenses/Certifications	919	752	1,000	1,050	1,000	-	0.00%
Telephone & Other Comm.	426	367	500	375	500	-	0.00%
Cell Phone	7,903	7,784	9,000	7,205	9,500	500	5.56%
Internet	2,508	2,448	3,500	3,500	3,500	-	0.00%
Cable Service	-	-	250	-	-	(250)	-100.00%
Repair & Maint. Motor Vehicles	-	-	-	100	1,000	1,000	
Fleet - Repair & Maintenance	-	-	4,594	2,500	5,185	591	12.86%

2022 - 2023 Budget Year							
Building and Codes Budget							
Description	2019 - 2020 Actual	2020 - 2021 Actual	2021 - 2022 Budget	2021 - 2022 Estimated	2022 - 2023 Budget	Increase/ (Decrease)	% Change
Repair & Maint - Software	14,792	15,828	17,000	17,500	20,400	3,400	20.00%
Repair & Maint Furn. & Machine	2,447	2,784	3,200	3,050	3,200	-	0.00%
Training & Travel	9,254	1,147	12,000	8,500	12,000	-	0.00%
Car Allowance & Mileage	64,482	60,816	53,000	55,000	45,200	(7,800)	-14.72%
Office Supplies and Materials	16,010	14,644	21,500	15,000	21,500	-	0.00%
IT Supplies	39	108	100	-	100	-	0.00%
Software Subscriptions	209	-	-	-	-	-	-
Postage & Shipping	5,213	5,142	6,000	4,365	6,000	-	0.00%
Public Safety Supplies	-	-	500	-	500	-	0.00%
Clothing and Uniforms	-	752	1,500	407	1,500	-	0.00%
Field Supplies-PS	178	352	750	550	750	-	0.00%
Educational Supplies	-	-	-	100	-	-	-
Gas, Oil, Diesel, Grease, Etc.	-	-	9,900	2,000	15,000	5,100	51.52%
Surety Bonds - Officials & Emp	-	150	-	-	-	-	-
Vehicle Insurance	-	-	4,271	4,267	3,553	(718)	-16.81%
Bad Debt Expense	3,409	-	-	2,492	-	-	-
Miscellaneous Expense	-	-	300	1,000	500	200	66.67%
Meals During Meetings	283	251	900	500	900	-	0.00%
Total Operating Budget	130,539	116,504	253,765	131,760	239,938	(13,827)	-5.45%
Operating and Salary Budget	2,094,357	1,972,317	2,403,738	2,149,543	2,475,835	72,098	3.00%
Buildings Exp	-	-	7,000	7,700	-	(7,000)	-100.00%
Machinery and Equipment	-	245	-	-	-	-	-
Office Machinery and Equipment	386	-	-	-	9,000	9,000	-
Computer Equipment	212	3,995	6,000	3,564	2,400	(3,600)	-60.00%
Furniture & Fixtures	334	7,136	1,000	-	3,000	2,000	200.00%
Total Fixed Assets	933	11,375	14,000	11,264	14,400	400	2.86%
Total Building and Codes Budget	2,095,290	1,983,692	2,417,738	2,160,807	2,490,235	72,498	3.00%

2022 - 2023 Budget Year							
Planning Budget							
Description	2019 - 2020 Actual	2020 - 2021 Actual	2021 - 2022 Budget	2021 - 2022 Estimated	2022 - 2023 Budget	Increase/ (Decrease)	% Change
Charges For Service	49,585	189,970	120,000	50,080	25,000	(95,000)	-79.17%
Fees And Commissions	251,500	120,400	170,000	296,360	320,000	150,000	88.24%
Interest Earnings	1	1	-	2	-	-	
<b>Revenues</b>	<b>301,086</b>	<b>310,371</b>	<b>290,000</b>	<b>346,442</b>	<b>345,000</b>	<b>55,000</b>	<b>18.97%</b>
Salary - Full-Time - Regular	756,766	736,099	1,010,462	915,074	1,219,085	208,623	20.65%
Longevity	6,180	6,480	7,140	6,060	6,840	(300)	-4.20%
Emergency Sick Leave	395	2,303	-	-	-	-	
Admin Leave - Special	1,384	-	-	-	-	-	
Special Payments	-	-	16,500	16,500	-	(16,500)	-100.00%
Temp/Seasonal Part-Time Wages	-	4,120	24,570	-	-	(24,570)	-100.00%
Overtime Wages	-	576	500	1,488	2,000	1,500	300.00%
Annual Holiday Gift	600	550	700	650	850	150	21.43%
Social Security & Medicare Tax	56,659	56,411	75,816	72,523	92,501	16,685	22.01%
Hospital And Health Insurance	134,463	133,535	160,083	151,400	227,827	67,744	42.32%
Dental Insurance - Delta	5,742	6,045	7,661	7,600	8,995	1,334	17.41%
Defined Benefit Plan	60,762	64,300	68,201	71,529	73,096	4,895	7.18%
Defined Contribution Plan	11,662	14,806	41,369	40,640	67,184	25,815	62.40%
LTD & Life Insurance	4,545	4,473	5,693	4,349	6,758	1,065	18.71%
Worker's Compensation	6,657	7,916	7,019	6,675	13,407	6,388	91.01%
Board And Committee Members	22,800	32,300	42,600	43,400	42,600	-	0.00%
<b>Total Personnel Costs</b>	<b>1,068,617</b>	<b>1,071,914</b>	<b>1,468,314</b>	<b>1,337,887</b>	<b>1,761,143</b>	<b>292,829</b>	<b>19.94%</b>
Contractual Services	-	-	-	-	50,000	50,000	
Printing Services	-	1,035	500	-	500	-	0.00%
Memberships & Dues	2,236	2,615	6,500	3,000	7,000	500	7.69%
Advertising	18,537	14,849	20,000	23,314	22,000	2,000	10.00%
Subscriptions - Newspapers,etc	326	356	500	500	500	-	0.00%
Profession. Svc - Subscription	132	134	200	273	200	-	0.00%
Licenses/Certifications	14	290	1,200	300	1,200	-	0.00%
Telephone & Other Comm.	426	367	1,000	375	1,000	-	0.00%
Cell Phone	4,405	4,234	5,000	4,000	5,500	500	10.00%
Internet	-	-	500	-	500	-	0.00%
Cable Service	38	38	250	38	250	-	0.00%
Professional Services	68,455	164,045	161,000	130,000	150,000	(11,000)	-6.83%
Fleet - Repair & Maintenance	-	-	-	1,671	2,075	2,075	
Repair & Maint Furn. & Machine	5,794	4,516	6,500	6,900	7,100	600	9.23%
Training & Travel	6,613	2,209	14,200	5,000	15,000	800	5.63%
Car Allowance & Mileage	2,745	3,260	4,000	458	2,000	(2,000)	-50.00%
Office Supplies and Materials	4,058	4,045	6,000	5,747	6,500	500	8.33%
IT Supplies	50	45	-	-	-	-	
Software Subscriptions	-	2,298	500	137	500	-	0.00%
Postage & Shipping	5,091	1,657	4,000	4,937	4,400	400	10.00%
Food	982	-	1,600	420	1,600	-	0.00%
Clothing and Uniforms	-	210	-	300	-	-	

2022 - 2023 Budget Year							
Planning Budget							
Description	2019 - 2020 Actual	2020 - 2021 Actual	2021 - 2022 Budget	2021 - 2022 Estimated	2022 - 2023 Budget	Increase/ (Decrease)	% Change
Educational Supplies	243	20	500	-	500	-	0.00%
Gas, Oil, Diesel, Grease, Etc.	-	-	-	1,051	2,400	2,400	
Surety Bonds - Officials & Emp	50	-	200	-	200	-	0.00%
Miscellaneous Expense	907	40	100	-	100	-	0.00%
Meals During Meetings	2,621	590	3,700	230	4,000	300	8.11%
Total Operating Budget	123,723	206,853	237,950	188,650	285,025	47,075	19.78%
Operating and Salary Budget	1,192,339	1,278,767	1,706,264	1,526,538	2,046,168	339,904	19.92%
Machinery and Equipment	-	-	-	1,260	-	-	
Office Machinery and Equipment	-	-	2,500	947	4,000	1,500	60.00%
Computer Equipment	-	1,656	3,000	-	4,000	1,000	33.33%
Furniture & Fixtures	529	15,738	3,000	-	3,500	500	16.67%
Total Fixed Assets	529	17,394	8,500	2,207	11,500	3,000	35.29%
Total Planning Budget	1,192,868	1,296,161	1,714,764	1,528,745	2,057,668	342,904	20.00%

2022 - 2023 Budget Year							
Community Development Budget							
Description	2019 - 2020 Actual	2020 - 2021 Actual	2021 - 2022 Budget	2021 - 2022 Estimated	2022 - 2023 Budget	Increase/ (Decrease)	% Change
Federal Grants	48,438	87,580	54,500	36,574	-	(54,500)	-100.00%
Community Development Grants	159,254	431,303	1,108,721	383,673	3,437,500	2,328,779	210.04%
Federal Grant - Comm Dev ESG	150,756	347,091	412,857	412,857	161,500	(251,357)	-60.88%
Program Income - Federal Grant	-	-	100,000	-	100,000	-	0.00%
Program Income Expenses	170,805	132,244	-	100,000	-	-	
<b>Revenues</b>	<b>529,253</b>	<b>998,218</b>	<b>1,676,078</b>	<b>933,104</b>	<b>3,699,000</b>	<b>2,022,922</b>	<b>120.69%</b>
Special Payments	-	-	3,000	-	-	(3,000)	-100.00%
Social Security & Medicare Tax	-	-	230	-	-	(230)	-100.00%
LTD & Life Insurance	-	1	-	-	-	-	
Total Personnel Costs	-	1	3,230	-	-	(3,230)	-100.00%
Administration	107,175	129,840	188,029	180,000	200,000	11,971	6.37%
Acquisition	30,000	347,827	49,931	-	-	(49,931)	-100.00%
Child Abuse Prevention	10,299	-	29,225	15,000	-	(29,225)	-100.00%
Childcare Services	8,400	-	23,820	15,000	-	(23,820)	-100.00%
Youth/Crime Prevention	7,000	-	20,200	15,000	-	(20,200)	-100.00%
Healthcare	31,049	-	87,235	30,000	-	(87,235)	-100.00%
Job Training	18,500	-	51,955	15,000	-	(51,955)	-100.00%
Homeless Assistance	21,247	-	60,245	-	-	(60,245)	-100.00%
Domestic Abuse	10,714	-	31,190	15,000	-	(31,190)	-100.00%
Housing Rehabilitation	338	10,255	105,167	100,000	150,000	44,833	42.63%
Affordable Housing	42,530	66,196	125,000	90,000	100,000	(25,000)	-20.00%
Elderly	6,000	-	17,060	15,000	-	(17,060)	-100.00%
Emergency Solutions Grant	150,756	347,091	412,857	412,857	161,500	(251,357)	-60.88%
Public Service Grants	-	-	-	-	135,000	135,000	
Public Facilities	36,057	8,678	237,664	112,547	2,800,500	2,562,836	1078.34%
Fair Housing	750	750	2,000	2,000	2,000	-	0.00%
Economic Development	-	-	180,000	-	150,000	(30,000)	-16.67%
Grants	48,438	87,580	54,500	36,574	-	(54,500)	-100.00%
Total Operating Budget	529,253	998,218	1,676,078	1,053,978	3,699,000	2,022,922	120.69%
<b>Total Community Development Budget</b>	<b>529,253</b>	<b>998,219</b>	<b>1,679,308</b>	<b>1,053,978</b>	<b>3,699,000</b>	<b>2,019,693</b>	<b>120.27%</b>

## 2022 - 2023 Budget Year

### Fleet Budget

Description	2019 - 2020 Actual	2020 - 2021 Actual	2021 - 2022 Budget	2021 - 2022 Estimated	2022 - 2023 Budget	Increase/ (Decrease)	% Change
Sale of Scrap & Recyclable Mat	1,345	-	-	-	-	-	
Charges to Risk Mgmt Fnd	219,206	174,397	275,000	175,000	275,000	-	0.00%
Charges To Drug Fund	18,307	35,102	60,000	35,000	50,000	(10,000)	-16.67%
Charges to Airport Fund	2,916	10,608	2,500	3,660	5,000	2,500	100.00%
Charges To Water & Sewer	252,196	197,177	300,000	190,000	300,000	-	0.00%
Charges To Stormwater	61,341	82,513	90,000	110,000	95,000	5,000	5.56%
<b>Revenues</b>	<b>555,310</b>	<b>499,797</b>	<b>727,500</b>	<b>513,660</b>	<b>725,000</b>	<b>(2,500)</b>	<b>-0.34%</b>
Salary - Full-Time - Regular	797,681	750,431	1,063,642	925,007	1,221,435	157,793	14.84%
Longevity	9,600	8,640	10,140	9,540	10,440	300	2.96%
Holiday Pay	809	2,343	2,500	1,800	2,000	(500)	-20.00%
Emergency Sick Leave	-	15,454	-	-	-	-	
Emergency Care Leave	1,521	204	-	-	-	-	
Emergency FMLA	-	404	-	-	-	-	
Admin Leave - Special	25,042	(1,278)	-	-	-	-	
Special Payments	-	-	34,500	34,500	-	(34,500)	-100.00%
Overtime Wages	6,352	6,986	10,000	15,000	10,000	-	0.00%
Stand-By Pay	-	-	7,800	5,000	7,800	-	0.00%
Tool Allowance	-	-	12,750	-	12,750	-	0.00%
Annual Holiday Gift	750	800	1,000	900	1,050	50	5.00%
Social Security & Medicare Tax	60,976	56,747	85,027	74,908	91,711	6,684	7.86%
Hospital And Health Insurance	172,510	159,141	228,058	201,361	233,710	5,652	2.48%
Dental Insurance - Delta	8,001	7,294	8,284	8,729	8,533	249	3.01%
Defined Benefit Plan	94,115	89,817	109,082	89,580	107,119	(1,963)	-1.80%
Defined Contribution Plan	(9,168)	14,392	33,800	23,148	43,014	9,214	27.26%
LTD & Life Insurance	5,042	5,005	5,843	5,100	7,157	1,314	22.49%
Worker's Compensation	24,455	29,078	26,037	24,519	45,392	19,355	74.34%
Other Personal Services	-	-	-	-	2,400	2,400	
<b>Total Personnel Costs</b>	<b>1,197,686</b>	<b>1,145,459</b>	<b>1,638,463</b>	<b>1,419,091</b>	<b>1,804,511</b>	<b>166,048</b>	<b>10.13%</b>
Electric	28,107	29,131	32,000	32,000	34,000	2,000	6.25%
Water	9,624	9,985	13,000	10,201	13,000	-	0.00%
Gas	4,546	4,673	7,000	5,300	7,000	-	0.00%
Telephone & Other Comm.	1,519	2,075	3,300	2,067	3,300	-	0.00%
Cell Phone	1,739	2,172	3,000	2,500	3,400	400	13.33%
Cable Service	-	-	1,100	-	-	(1,100)	-100.00%
Background & Driver License Ck	-	-	-	100	-	-	
Repair & Maint. Motor Vehicles	2,013	7,149	4,000	2,500	4,000	-	0.00%
Fleet - Sublet Repair & Maint	461,216	553,928	550,000	396,638	550,000	-	0.00%
Repair & Maint- Fuel Equipment	14,837	2,384	25,000	6,082	25,000	-	0.00%
Repair & Maint Other Mach & Eq	654	3,688	2,500	5,000	2,500	-	0.00%
Repair & Maint - Software	16,206	15,320	24,000	24,000	26,000	2,000	8.33%
Repair & Maint Furn. & Machine	1,482	1,360	1,500	1,062	1,500	-	0.00%
Repair & Maint. Buildings	9,848	11,089	30,000	10,945	30,000	-	0.00%
Training & Travel	155	1,888	10,500	10,000	32,400	21,900	208.57%

2022 - 2023 Budget Year							
Fleet Budget							
Description	2019 - 2020 Actual	2020 - 2021 Actual	2021 - 2022 Budget	2021 - 2022 Estimated	2022 - 2023 Budget	Increase/ (Decrease)	% Change
Employee	-	-	1,000	-	1,000	-	0.00%
Office Supplies and Materials	1,045	946	2,500	2,500	3,000	500	20.00%
IT Supplies	-	9	-	-	-	-	
Postage & Shipping	74	90	500	250	500	-	0.00%
Operating Supplies	1,274	-	1,500	800	1,500	-	0.00%
Food	153	38	500	610	600	100	20.00%
Household & Janitor Supplies	13,203	16,126	15,000	14,932	16,500	1,500	10.00%
Clothing and Uniforms	7,216	6,161	8,000	8,098	10,000	2,000	25.00%
Gas, Oil, Diesel, Grease, Etc.	3,306	2,801	4,000	6,000	10,800	6,800	170.00%
Vehicle Parts & Repair	1,085,788	996,630	1,300,000	1,269,000	1,450,000	150,000	11.54%
From Other Depts (Contra)	(2,611,941)	(2,350,637)	(2,942,776)	(2,375,299)	(3,459,065)	(516,289)	17.54%
Parts Management Fee	274,536	25,017	-	-	-	-	
Handtools & Hardware	544	-	3,000	3,000	4,000	1,000	33.33%
Safety Supplies	1,966	2,315	3,500	3,500	4,000	500	14.29%
Vehicle Insurance	-	-	-	-	239	239	
Miscellaneous Expense	933	-	1,000	-	1,000	-	0.00%
Total Operating Budget	(669,958)	(655,660)	(895,376)	(558,213)	(1,223,826)	(328,450)	36.68%
Operating and Salary Budget	527,728	489,799	743,087	860,878	580,685	(162,402)	-21.86%
Machinery and Equipment	3,621	7,775	58,070	29,368	20,750	(37,320)	-64.27%
Computer Software Exp	4,657	-	-	-	122,565	122,565	
Computer Equipment	2,193	1,715	11,700	7,800	2,200	(9,500)	-81.20%
Furniture & Fixtures	17,112	509	500	-	1,200	700	140.00%
Total Fixed Assets	27,582	9,998	70,270	37,168	146,715	76,445	108.79%
Total Fleet Budget	555,310	499,797	813,357	898,046	727,400	(85,957)	-10.57%

## 2022 - 2023 Budget Year

### Street Budget

Description	2019 - 2020 Actual	2020 - 2021 Actual	2021 - 2022 Budget	2021 - 2022 Estimated	2022 - 2023 Budget	Increase/ (Decrease)	% Change
Other County Revenues	76,840	42,382	219,100	219,100	456,200	237,100	108.22%
Charges For Service	14,022	49,201	25,000	5,500	25,000	-	0.00%
Street Maint. Contracts	297,169	341,261	341,261	341,000	341,261	-	0.00%
Sale Of Fixed Asset	3,524	1,650	5,000	18,745	5,000	-	0.00%
Sale of Scrap & Recyclable Mat	785	2,647	3,000	2,000	3,000	-	0.00%
Charges To Stormwater	817,596	783,462	757,000	750,000	757,000	-	0.00%
<b>Revenues</b>	<b>1,217,099</b>	<b>1,220,604</b>	<b>1,350,361</b>	<b>1,336,345</b>	<b>1,587,461</b>	<b>237,100</b>	<b>17.56%</b>
Salary - Full-Time - Regular	1,965,815	1,954,313	2,310,971	2,227,512	2,529,392	218,421	9.45%
Longevity	24,300	23,880	22,260	21,780	24,540	2,280	10.24%
Holiday Pay	168	483	500	111	500	-	0.00%
Emergency Sick Leave	921	22,667	-	-	-	-	
Emergency Care Leave	4,941	4,848	-	-	-	-	
Emergency FMLA	1,901	741	-	-	-	-	
Admin Leave - Special	76,423	-	-	-	-	-	
Special Payments	-	-	112,000	112,000	-	(112,000)	-100.00%
Part-Time Regular Emp Wages	99,284	110,007	162,864	141,215	216,000	53,136	32.63%
Overtime Wages	39,485	72,205	40,934	80,000	50,000	9,066	22.15%
Stand-By Pay	17,297	20,204	15,600	19,500	25,000	9,400	60.26%
Annual Holiday Gift	2,700	2,575	2,675	2,625	2,875	200	7.48%
Vacation Pay	-	861	-	-	-	-	
Social Security & Medicare Tax	161,493	159,760	190,445	193,833	205,557	15,112	7.94%
Hospital And Health Insurance	488,247	491,904	529,877	538,600	629,576	99,699	18.82%
Dental Insurance - Delta	21,546	21,557	23,324	22,400	24,271	947	4.06%
Defined Benefit Plan	133,487	120,116	128,483	131,902	140,397	11,914	9.27%
Defined Contribution Plan	64,885	49,956	92,587	83,055	102,348	9,761	10.54%
LTD & Life Insurance	12,500	12,248	14,437	11,192	15,695	1,258	8.71%
Worker's Compensation	136,448	162,244	143,645	136,808	80,040	(63,605)	-44.28%
<b>Total Personnel Costs</b>	<b>3,251,840</b>	<b>3,230,569</b>	<b>3,790,602</b>	<b>3,722,532</b>	<b>4,047,391</b>	<b>256,789</b>	<b>6.77%</b>
Contractual Services	20,005	94,448	105,000	30,000	125,000	20,000	19.05%
Memberships & Dues	-	165	800	330	800	-	0.00%
Subscriptions - Newspapers,etc	278	324	350	411	450	100	28.57%
Licenses/Certifications	1,212	344	1,000	250	1,000	-	0.00%
Public Relations	-	-	-	-	1,500	1,500	
Electric	19,179	24,243	20,000	24,500	25,000	5,000	25.00%
Water	10,743	10,967	12,000	12,800	13,500	1,500	12.50%
Gas	3,159	3,288	4,000	4,800	5,500	1,500	37.50%
Telephone & Other Comm.	2,074	2,261	3,000	2,200	3,000	-	0.00%
Cell Phone	7,022	5,587	8,000	5,800	8,000	-	0.00%
Internet	2,567	2,448	3,000	2,450	3,000	-	0.00%
Cable Service	110	-	1,200	-	1,200	-	0.00%
Solid Waste Fees	1,680	1,800	1,800	1,800	1,800	-	0.00%
Street Light-Electric & Maint	2,089,955	2,084,130	2,200,000	2,100,000	2,200,000	-	0.00%
Professional Services	-	-	21,000	15,000	25,000	4,000	19.05%

2022 - 2023 Budget Year							
Street Budget							
Description	2019 - 2020 Actual	2020 - 2021 Actual	2021 - 2022 Budget	2021 - 2022 Estimated	2022 - 2023 Budget	Increase/ (Decrease)	% Change
Employee Testing	-	29	1,500	495	1,500	-	0.00%
Background & Driver License Ck	-	63	100	100	100	-	0.00%
Repair & Maint. Motor Vehicles	14,172	12,703	40,000	15,000	30,000	(10,000)	-25.00%
Fleet - Repair & Maintenance	169,441	218,946	232,355	275,000	341,265	108,910	46.87%
Violation Remediation	1,470	-	15,000	-	15,000	-	0.00%
Repair & Maint Other Mach & Eq	45,669	55,586	65,000	65,000	80,000	15,000	23.08%
Repair & Maint Furn. & Machine	1,217	1,400	2,500	1,500	3,000	500	20.00%
Repair & Maint Grounds & Imp	3,247	2,205	4,000	3,000	4,500	500	12.50%
Repair & Maint. Buildings	6,034	9,189	30,000	35,000	40,000	10,000	33.33%
Repair & Maintenance - Radios	-	-	1,000	-	1,000	-	0.00%
Training & Travel	2,605	3,085	7,800	2,000	20,000	12,200	156.41%
Office Supplies and Materials	1,201	992	2,000	2,000	2,500	500	25.00%
Software Subscriptions	-	38	27,700	20,663	30,000	2,300	8.30%
Postage & Shipping	69	56	200	50	200	-	0.00%
Agriculture and Hort. Supplies	19,344	19,888	26,000	22,000	30,000	4,000	15.38%
Tree Bank Expenses	6,660	8,470	18,000	5,720	18,000	-	0.00%
Other Chemicals	4,286	2,481	20,000	10,000	25,000	5,000	25.00%
Food	3,205	4,307	5,000	4,000	7,500	2,500	50.00%
Household & Janitor Supplies	4,732	4,680	9,000	5,000	10,000	1,000	11.11%
Public Safety Supplies	1,080	3,664	6,500	5,500	6,500	-	0.00%
Clothing and Uniforms	23,546	21,238	46,000	27,000	50,000	4,000	8.70%
Gas, Oil, Diesel, Grease, Etc.	148,257	141,626	219,500	246,000	420,000	200,500	91.34%
Tires, Tubes and Etc.	17,198	16,983	25,000	20,000	30,000	5,000	20.00%
Consumable Tools	633	933	500	800	1,000	500	100.00%
Handtools & Hardware	1,025	737	9,000	700	9,000	-	0.00%
Safety Supplies	5,277	5,214	8,000	6,000	10,000	2,000	25.00%
Right of Way Materials	12,069	12,897	30,000	20,000	50,000	20,000	66.67%
Metal Products	-	-	2,000	-	2,000	-	0.00%
Wood Products	-	1,111	2,500	-	2,500	-	0.00%
Crushed Stone	7,455	3,816	15,000	30,000	23,000	8,000	53.33%
Gravel and Sand	-	1,854	2,000	500	2,500	500	25.00%
Sodium Chloride	9,924	65,948	205,000	130,000	160,000	(45,000)	-21.95%
Asphalt and Asphalt Filler	47,780	51,141	65,000	70,000	100,000	35,000	53.85%
Concrete	13,473	21,068	35,000	30,000	55,000	20,000	57.14%
Other Supplies & Materials	94	-	7,500	5,000	8,000	500	6.67%
Surety Bonds - Officials & Emp	-	-	-	50	-	-	
Vehicle Insurance	32,641	34,195	22,624	18,601	21,368	(1,256)	-5.55%
Machinery and Equipment Rental	140	9,064	20,000	3,000	20,000	-	0.00%
Maintenance of State Routes	141,928	131,841	140,000	140,000	150,000	10,000	7.14%
Miscellaneous Expense	-	1,500	2,000	-	2,000	-	0.00%
Meals During Meetings	95	-	1,000	-	1,000	-	0.00%
Clearing-Other	1,156	-	-	-	-	-	
Total Operating Budget	2,905,104	3,098,952	3,752,429	3,420,020	4,198,183	445,754	11.88%
Operating and Salary Budget	6,156,943	6,329,521	7,543,031	7,142,553	8,245,574	702,543	9.31%

2022 - 2023 Budget Year							
Street Budget							
Description	2019 - 2020 Actual	2020 - 2021 Actual	2021 - 2022 Budget	2021 - 2022 Estimated	2022 - 2023 Budget	Increase/ (Decrease)	% Change
Other Improvements	-	-	23,000	21,800	-	(23,000)	-100.00%
Machinery and Equipment	61,537	88,894	12,510	12,000	47,394	34,884	278.85%
Office Machinery and Equipment	-	-	2,000	590	2,000	-	0.00%
Computer Software Exp	-	6,250	15,000	15,000	2,000	(13,000)	-86.67%
Computer Equipment	1,594	-	2,000	-	2,000	-	0.00%
Furniture & Fixtures	-	-	2,000	-	2,000	-	0.00%
Total Fixed Assets	63,131	95,144	56,510	49,390	55,394	(1,116)	-1.97%
<b>Total Street Budget</b>	<b>6,220,075</b>	<b>6,424,665</b>	<b>7,599,541</b>	<b>7,191,943</b>	<b>8,300,968</b>	<b>701,427</b>	<b>9.23%</b>

## 2022 - 2023 Budget Year

### Civic Plaza Budget

Description	2019 - 2020 Actual	2020 - 2021 Actual	2021 - 2022 Budget	2021 - 2022 Estimated	2022 - 2023 Budget	Increase/ (Decrease)	% Change
Salary - Full-Time - Regular	34,895	39,327	42,546	44,474	46,712	4,166	9.79%
Longevity	360	420	480	480	540	60	12.50%
Admin Leave - Special	1,412	-	-	-	-	-	
Special Payments	-	-	2,500	2,500	-	(2,500)	-100.00%
Overtime Wages	-	879	500	1,500	1,000	500	100.00%
Stand-By Pay	43	86	100	150	100	-	0.00%
Annual Holiday Gift	50	50	50	50	50	-	0.00%
Social Security & Medicare Tax	2,736	3,040	3,442	3,679	3,407	(35)	-1.02%
Hospital And Health Insurance	5,113	5,327	5,623	13,400	18,643	13,020	231.55%
Dental Insurance - Delta	218	227	236	520	667	431	182.63%
Defined Contribution Plan	1,089	1,180	1,278	1,334	1,402	124	9.70%
LTD & Life Insurance	227	248	271	220	296	25	9.23%
Worker's Compensation	1,254	1,491	1,332	1,257	2,668	1,336	100.30%
Total Personnel Costs	47,396	52,273	58,358	69,564	75,485	17,127	29.35%
Contractual Services	-	2,695	3,500	3,000	3,500	-	0.00%
Electric	2,237	1,677	2,200	2,200	2,300	100	4.55%
Water	2,579	2,479	2,500	3,800	3,500	1,000	40.00%
Internet	-	809	850	820	850	-	0.00%
Repair & Maint. Motor Vehicles	-	-	500	-	500	-	0.00%
Fleet - Repair & Maintenance	1,258	913	2,297	1,200	2,075	(222)	-9.66%
Repair & Maint Other Mach & Eq	-	-	700	-	700	-	0.00%
Repair & Maint. - Fountain	833	155	7,500	1,300	2,000	(5,500)	-73.33%
Repair & Maint Grounds & Imp	19,358	-	2,000	7,500	2,000	-	0.00%
Agriculture and Hort. Supplies	-	-	1,500	-	1,500	-	0.00%
Household & Janitor Supplies	738	-	750	750	750	-	0.00%
Public Safety Supplies	-	-	200	-	200	-	0.00%
Clothing and Uniforms	100	-	550	-	550	-	0.00%
Repair & Maint. Supplies	378	26	1,200	200	1,200	-	0.00%
Gas, Oil, Diesel, Grease, Etc.	1,264	390	2,200	651	2,500	300	13.64%
Safety Supplies	201	-	200	-	200	-	0.00%
Other Supplies & Materials	-	-	500	-	500	-	0.00%
Miscellaneous Expense	-	-	500	-	500	-	0.00%
Total Operating Budget	28,944	9,144	29,647	21,421	25,325	(4,322)	-14.58%
Operating and Salary Budget	76,340	61,418	88,005	90,984	100,810	12,805	14.55%
Other Improvements	904	7,446	41,500	-	50,000	8,500	20.48%
Machinery and Equipment	22,477	2,676	1,500	1,500	2,000	500	33.33%
Transp Equipment	-	-	-	-	50,000	50,000	
Total Fixed Assets	23,381	10,122	43,000	1,500	102,000	59,000	137.21%
Total Civic Plaza Budget	99,721	71,540	131,005	92,484	202,810	71,805	54.81%

2022 - 2023 Budget Year							
Parking Garage Budget							
Description	2019 - 2020 Actual	2020 - 2021 Actual	2021 - 2022 Budget	2021 - 2022 Estimated	2022 - 2023 Budget	Increase/ (Decrease)	% Change
Total Personnel Costs	-	-	-	-	-	-	
Electric	36,380	35,344	40,000	37,000	40,000	-	0.00%
Telephone & Other Comm.	428	367	600	400	600	-	0.00%
Repair & Maint. Buildings	12,911	3,645	20,000	15,000	30,000	10,000	50.00%
Miscellaneous Expense	-	526	2,000	1,500	2,000	-	0.00%
Total Operating Budget	49,719	39,882	62,600	53,900	72,600	10,000	15.97%
Operating and Salary Budget	49,719	39,882	62,600	53,900	72,600	10,000	15.97%
Other Improvements	4,032	-	17,500	-	253,000	235,500	1345.71%
Machinery and Equipment	31,464	-	269,600	154,100	100,000	(169,600)	-62.91%
Total Fixed Assets	35,496	-	287,100	154,100	353,000	65,900	22.95%
Total Parking Garage Budget	85,216	39,882	349,700	208,000	425,600	75,900	21.70%

## Solid Waste Budget

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2022 - 2023 Budget Year							
Solid Waste Budget							
Description	2019 - 2020 Actual	2020 - 2021 Actual	2021 - 2022 Budget	2021 - 2022 Estimated	2022 - 2023 Budget	Increase/ (Decrease)	% Change
Repair & Maint - Software	1,521	1,567	90,000	90,000	90,000	-	0.00%
Repair & Maint Furn. & Machine	7,170	1,411	6,000	3,500	6,000	-	0.00%
Repair & Maint. Buildings	24,686	24,479	30,000	32,000	36,000	6,000	20.00%
Training & Travel	150	150	5,000	2,900	5,000	-	0.00%
Employee	-	-	1,000	-	1,000	-	0.00%
Car Allowance & Mileage	1,370	-	5,000	-	5,000	-	0.00%
Disposal Fees	3,339	3,796	7,500	18,383	8,000	500	6.67%
Office Supplies and Materials	3,793	3,971	6,000	5,500	6,000	-	0.00%
IT Supplies	144	-	-	-	-	-	
Software Subscriptions	9,370	22,824	35,000	35,000	35,000	-	0.00%
Postage & Shipping	29	16	400	150	400	-	0.00%
Food	157	900	5,000	2,500	5,000	-	0.00%
Household & Janitor Supplies	4,983	7,251	7,500	6,500	7,500	-	0.00%
Clothing and Uniforms	6,304	10,134	19,500	19,000	19,500	-	0.00%
Gas, Oil, Diesel, Grease, Etc.	275,435	251,921	456,800	456,000	701,000	244,200	53.46%
Handtools & Hardware	3,488	899	4,000	3,500	4,000	-	0.00%
Safety Supplies	6,482	5,622	9,000	9,000	9,000	-	0.00%
Disposal Carts	136,328	170,411	240,000	245,000	280,000	40,000	16.67%
Disposal Cart Parts	12,038	22,342	25,000	22,000	25,000	-	0.00%
Other Supplies & Materials	221	134	-	-	-	-	
Vehicle Insurance	124,889	115,853	175,818	175,642	166,654	(9,164)	-5.21%
Machinery and Equipment Rental	35,562	52,500	30,000	-	47,500	17,500	58.33%
Transfer to Debt Service Fund	-	-	820,634	820,634	1,033,030	212,396	25.88%
Miscellaneous Expense	1,082	297	2,000	1,000	2,000	-	0.00%
Sales Tax	2,085	2,923	3,000	2,306	-	(3,000)	-100.00%
Clearing-Other	25,804	-	-	-	-	-	
Total Operating Budget	2,572,761	2,945,212	4,751,339	4,354,695	5,434,527	683,188	14.38%
Operating and Salary Budget	5,317,014	5,686,236	8,155,453	7,502,743	9,049,168	893,715	10.96%
Machinery and Equipment	28,054	-	23,000	-	11,000	(12,000)	-52.17%
Office Machinery and Equipment	672	-	-	1,169	1,500	1,500	
Computer Equipment	-	1,620	2,000	2,500	-	(2,000)	-100.00%
Furniture & Fixtures	-	1,120	-	-	2,500	2,500	
Total Fixed Assets	28,726	2,740	25,000	3,669	15,000	(10,000)	-40.00%
Total Solid Waste Budget	5,345,740	5,688,976	8,180,453	7,506,412	9,064,168	883,715	10.80%

## 2022 - 2023 Budget Year

### Transportation Budget

Description	2019 - 2020 Actual	2020 - 2021 Actual	2021 - 2022 Budget	2021 - 2022 Estimated	2022 - 2023 Budget	Increase/ (Decrease)	% Change
<b>Traffic</b>							
Sale Of Fixed Asset	-	1,375	-	-	-	-	
Sale of Scrap & Recyclable Mat	175	-	200	842	400	200	100.00%
<b>Revenues</b>	175	1,375	200	842	400	200	100.00%
Salary - Full-Time - Regular	541,954	572,542	634,701	755,733	784,585	149,884	23.61%
Longevity	5,130	5,640	6,150	6,180	6,300	150	2.44%
Emergency Sick Leave	471	467	-	-	-	-	
Admin Leave - Special	18,123	-	-	-	-	-	
Special Payments	-	-	12,000	12,000	-	(12,000)	-100.00%
Part-Time Regular Emp Wages	-	-	17,500	-	-	(17,500)	-100.00%
Overtime Wages	12,080	8,105	20,000	5,492	20,000	-	0.00%
Stand-By Pay	7,164	7,591	13,000	7,329	13,000	-	0.00%
Annual Holiday Gift	475	475	500	450	575	75	15.00%
Social Security & Medicare Tax	43,709	44,295	51,336	59,745	60,284	8,949	17.43%
Hospital And Health Insurance	73,338	78,992	81,503	108,300	167,717	86,214	105.78%
Dental Insurance - Delta	4,686	4,917	5,140	5,400	5,999	859	16.71%
Defined Benefit Plan	40,152	46,079	51,216	53,712	54,890	3,674	7.17%
Defined Contribution Plan	22,943	13,837	25,570	29,909	43,605	18,036	70.54%
LTD & Life Insurance	4,638	4,755	4,207	4,049	4,567	360	8.56%
Worker's Compensation	9,177	10,912	10,128	9,201	8,325	(1,803)	-17.80%
<b>Total Personnel Costs</b>	<b>784,041</b>	<b>798,606</b>	<b>932,950</b>	<b>1,057,500</b>	<b>1,169,847</b>	<b>236,897</b>	<b>25.39%</b>
Memberships & Dues	1,567	1,903	2,000	1,400	2,500	500	25.00%
Advertising	-	-	300	400	400	100	33.33%
Subscriptions - Newspapers,etc	100	110	200	220	200	-	0.00%
Profession. Svc - Subscription	40	70	500	41	500	-	0.00%
Licenses/Certifications	70	705	500	-	500	-	0.00%
Electric	602	417	1,500	421	1,500	-	0.00%
Cell Phone	3,804	3,848	4,500	3,787	5,000	500	11.11%
Internet	-	-	3,600	-	3,600	-	0.00%
Cable Service	-	-	250	-	250	-	0.00%
Repair & Maint. Motor Vehicles	53	232	3,000	-	3,000	-	0.00%
Fleet - Repair & Maintenance	7,816	5,543	5,743	5,924	6,225	482	8.39%
Repair & Maint Other Mach & Eq	-	180	5,000	-	5,000	-	0.00%
Repair & Maint - Software	-	-	3,000	3,704	3,000	-	0.00%
Repair & Maint Furn. & Machine	905	1,081	1,000	1,021	1,000	-	0.00%
Repair & Maint Traffic Lights	227,249	1,698	25,000	2,192	10,000	(15,000)	-60.00%
Repair & Maint. Buildings	749	-	-	-	-	-	
Repair & Maint - Street Lights	35,274	-	-	-	-	-	
Repair & Maint - Other	-	-	4,500	-	4,500	-	0.00%
Training & Travel	2,180	250	6,000	3,182	7,500	1,500	25.00%
Car Allowance & Mileage	1,609	-	1,500	-	1,500	-	0.00%
Other Employee & Travel	32	-	-	12	-	-	
Office Supplies and Materials	1,957	1,719	2,500	1,200	2,500	-	0.00%

<b>2022 - 2023 Budget Year</b>
<b>Transportation Budget</b>

Description	2019 - 2020 Actual	2020 - 2021 Actual	2021 - 2022 Budget	2021 - 2022 Estimated	2022 - 2023 Budget	Increase/ (Decrease)	% Change
Traffic							
IT Supplies	-	165	500	100	1,500	1,000	200.00%
Software Subscriptions	3,288	6,942	20,000	8,642	15,000	(5,000)	-25.00%
Postage & Shipping	199	126	200	32	200	-	0.00%
Operating Supplies	-	-	300	-	300	-	0.00%
Public Safety Supplies	-	-	1,000	-	1,000	-	0.00%
Clothing and Uniforms	1,009	992	3,000	2,195	3,000	-	0.00%
Gas, Oil, Diesel, Grease, Etc.	7,082	9,890	14,700	13,200	22,800	8,100	55.10%
Vehicle Parts & Repair	475	170	1,200	-	1,200	-	0.00%
Handtools & Hardware	1,676	1,395	1,500	1,460	2,000	500	33.33%
Traffic Control Devices	35,777	13,975	40,000	30,000	40,000	-	0.00%
Safety Supplies	354	-	500	-	500	-	0.00%
Other Supplies & Materials	-	371	-	-	-	-	
Vehicle Insurance	2,750	4,009	6,135	6,129	5,104	(1,031)	-16.81%
Meals During Meetings	-	82	500	-	500	-	0.00%
MPO Matching Funds	16,912	19,396	22,000	21,000	25,000	3,000	13.64%
Total Operating Budget	353,528	75,269	182,128	106,263	176,779	(5,349)	-2.94%
Strategic Partnerships	5,000	5,000	5,000	10,000	5,000	-	0.00%
Total Transit Strategic Partnership	5,000	5,000	5,000	10,000	5,000	-	0.00%
Operating and Salary Budget	1,142,569	878,875	1,120,078	1,173,763	1,351,626	231,548	20.67%
Machinery and Equipment	530	2,983	3,500	-	-	(3,500)	-100.00%
Transp Equipment	141,880	26,520	-	-	-	-	
Office Machinery and Equipment	-	-	3,000	-	10,000	7,000	233.33%
Computer Equipment	-	1,614	10,500	11,814	10,000	(500)	-4.76%
Furniture & Fixtures	-	-	1,000	-	3,000	2,000	200.00%
Total Fixed Assets	142,410	31,117	18,000	11,814	23,000	5,000	27.78%
Total Traffic Budget	1,284,979	909,992	1,138,078	1,185,576	1,374,626	236,548	20.78%

## 2022 - 2023 Budget Year

### Transportation Budget

Description	2019 - 2020 Actual	2020 - 2021 Actual	2021 - 2022 Budget	2021 - 2022 Estimated	2022 - 2023 Budget	Increase/ (Decrease)	% Change
<b>Transportation</b>							
Federal Grants	1,486,624	3,138,912	4,763,700	1,667,500	4,406,100	(357,600)	-7.51%
State Grants	409,208	130,966	2,852,100	1,294,900	3,141,700	289,600	10.15%
Charges For Service	78,366	51,036	75,000	60,000	66,000	(9,000)	-12.00%
Sale Of Fixed Asset	-	-	21,000	-	32,000	11,000	52.38%
Miscellaneous Income	-	-	-	70,937	-	-	
<b>Revenues</b>	<b>1,974,198</b>	<b>3,320,913</b>	<b>7,711,800</b>	<b>3,093,337</b>	<b>7,645,800</b>	<b>(66,000)</b>	<b>-0.86%</b>
Salary - Full-Time - Regular	672,852	719,544	865,885	755,861	885,377	19,492	2.25%
Longevity	4,710	5,460	5,550	4,560	4,680	(870)	-15.68%
Emergency Sick Leave	4,341	4,543	-	-	-	-	
Admin Leave - Special	10,211	-	-	-	-	-	
Special Payments	-	-	33,500	33,500	-	(33,500)	-100.00%
Part-Time Regular Emp Wages	124,950	74,924	95,000	35,711	112,879	17,879	18.82%
Overtime Wages	37,750	49,860	35,817	82,934	63,000	27,183	75.89%
Annual Holiday Gift	875	900	875	850	925	50	5.71%
Social Security & Medicare Tax	62,554	62,479	74,334	70,217	78,348	4,014	5.40%
Hospital And Health Insurance	127,287	142,429	151,281	148,495	147,624	(3,657)	-2.42%
Dental Insurance - Delta	6,866	7,364	7,655	7,600	7,658	3	0.04%
Defined Benefit Plan	27,591	28,770	35,068	26,117	18,704	(16,364)	-46.66%
Defined Contribution Plan	26,684	33,650	42,030	34,575	49,565	7,536	17.93%
LTD & Life Insurance	3,089	3,228	5,445	2,907	5,850	405	7.44%
Worker's Compensation	19,511	23,200	20,540	19,563	19,498	(1,042)	-5.07%
<b>Total Personnel Costs</b>	<b>1,129,271</b>	<b>1,156,351</b>	<b>1,372,980</b>	<b>1,222,891</b>	<b>1,394,108</b>	<b>21,128</b>	<b>1.54%</b>
Printing Services	-	-	10,000	10,000	11,000	1,000	10.00%
Memberships & Dues	18,953	19,041	22,000	22,000	24,200	2,200	10.00%
Advertising	10,479	9,745	8,000	9,500	8,800	800	10.00%
Subscriptions - Newspapers,etc	-	-	200	200	300	100	50.00%
Profession. Svc - Subscription	-	-	500	500	600	100	20.00%
Public Relations	-	-	2,000	2,000	2,200	200	10.00%
Electric	11,245	14,002	15,000	17,500	16,500	1,500	10.00%
Telephone & Other Comm.	1,077	1,447	2,500	2,500	2,750	250	10.00%
Cell Phone	2,422	2,759	3,000	4,070	3,300	300	10.00%
Cable Service	-	-	250	250	300	50	20.00%
Professional Services	-	2,605	-	80,000	30,000	30,000	
Employee Testing	-	-	5,000	2,500	5,500	500	10.00%
Background & Driver License Ck	-	63	200	200	300	100	50.00%
Repair & Maint. Motor Vehicles	10,155	8,856	18,000	18,000	19,800	1,800	10.00%
Fleet - Repair & Maintenance	300,574	240,009	284,762	284,762	313,000	28,238	9.92%
Repair & Maint Other Mach & Eq	895	1,142	5,000	2,500	5,500	500	10.00%
Repair & Maint Furn. & Machine	915	821	1,500	1,500	1,700	200	13.33%
Repair & Maint. Buildings	1,740	12	2,000	1,500	2,200	200	10.00%
Repair & Maint. - Shelters	1,994	635	7,500	7,500	8,300	800	10.67%

<b>2022 - 2023 Budget Year</b>
<b>Transportation Budget</b>

Description	2019 - 2020 Actual	2020 - 2021 Actual	2021 - 2022 Budget	2021 - 2022 Estimated	2022 - 2023 Budget	Increase/ (Decrease)	% Change
Transportation							
Repair & Maint - Network & Web	80	80	2,000	2,000	2,200	200	10.00%
Repair & Maint. - AVL	38,157	41,434	48,000	48,000	52,800	4,800	10.00%
Training & Travel	9,756	-	17,500	15,000	15,000	(2,500)	-14.29%
Employee	-	-	1,000	1,000	1,100	100	10.00%
Car Allowance & Mileage	634	-	750	750	900	150	20.00%
Office Supplies and Materials	1,433	1,671	4,000	4,000	4,400	400	10.00%
IT Supplies	26	18	1,500	1,000	1,700	200	13.33%
Software Subscriptions	3,971	5,295	8,000	8,000	8,800	800	10.00%
Postage & Shipping	236	176	300	300	400	100	33.33%
Operating Supplies	2,392	3,918	3,500	3,500	3,900	400	11.43%
Food	120	581	400	1,000	500	100	25.00%
Household & Janitor Supplies	132	-	500	500	600	100	20.00%
Public Safety Supplies	-	-	500	500	600	100	20.00%
Clothing and Uniforms	1,630	72	3,500	3,500	3,900	400	11.43%
Gas, Oil, Diesel, Grease, Etc.	94,964	83,802	140,000	128,000	180,000	40,000	28.57%
Handtools & Hardware	172	49	500	200	600	100	20.00%
Fare Supplies	13,937	1,480	5,500	5,500	6,100	600	10.91%
Safety Supplies	1,617	826	2,500	1,000	2,800	300	12.00%
Other Supplies & Materials	-	539	500	500	600	100	20.00%
Vehicle Insurance	2,613	10,810	10,810	10,810	4,008	(6,802)	-62.92%
Miscellaneous Expense	692	-	4,000	2,000	4,400	400	10.00%
MPO Matching Funds	16,912	19,396	22,000	22,000	25,000	3,000	13.64%
Total Operating Budget	549,922	471,282	664,672	726,042	776,558	111,886	16.83%
Operating and Salary Budget	1,679,193	1,627,633	2,037,652	1,948,933	2,170,666	133,014	6.53%
Relax & Ride	33,610	33,610	35,000	35,000	35,000	-	0.00%
MCHRA	282,032	472,328	480,000	650,000	550,000	70,000	14.58%
Land Exp	-	1,129,368	-	-	-	-	
Buildings Exp	3,246	49,322	4,000,000	657,026	4,000,000	-	0.00%
Other Improvements	-	-	125,000	30,000	280,000	155,000	124.00%
Machinery and Equipment	107,732	5,443	54,500	794	60,000	5,500	10.09%
Transp Equipment	-	-	1,525,000	-	1,525,000	-	0.00%
Office Machinery and Equipment	180	-	3,000	3,000	3,300	300	10.00%
Computer Software Exp	-	262	40,000	49,660	30,000	(10,000)	-25.00%
Computer Equipment	-	2,971	4,000	2,000	4,000	-	0.00%
Furniture & Fixtures	-	510	750	750	900	150	20.00%
Total Fixed Assets	426,799	1,693,814	6,267,250	1,428,230	6,488,200	220,950	3.53%
Total Transportation Budget	2,105,993	3,321,447	8,304,902	3,377,163	8,658,866	353,964	4.26%
Total Traffic & Transportation Budget	3,390,971	4,231,439	9,442,980	4,562,739	10,033,492	590,512	6.25%

2022 - 2023 Budget Year
Engineering Budget

	2019 - 2020	2020 - 2021	2021 - 2022	2021 - 2022	2022 - 2023	Increase/ (Decrease)	% Change
Description	Actual	Actual	Budget	Estimated	Budget		
Charges For Service	26,600	19,200	20,000	21,700	-	(20,000)	-100.00%
Interest Earnings	-	0	-	0	-	-	
Charges To Stormwater	386,606	400,000	400,000	400,000	400,000	-	0.00%
Revenues	413,206	419,200	420,000	421,700	400,000	(20,000)	-4.76%
Salary - Full-Time - Regular	862,603	862,274	964,878	909,712	950,442	(14,436)	-1.50%
Longevity	9,780	10,560	10,740	10,440	8,640	(2,100)	-19.55%
Holiday Pay	3,098	3,137	4,093	3,000	4,100	7	0.17%
Emergency Sick Leave	-	3,938	-	-	-	-	
Admin Leave - Special	23,983	-	-	-	-	-	
Special Payments	-	-	30,000	30,000	-	(30,000)	-100.00%
Overtime Wages	88,096	78,092	117,684	100,000	110,000	(7,684)	-6.53%
Annual Holiday Gift	700	700	700	650	700	-	0.00%
Social Security & Medicare Tax	71,803	69,582	81,736	79,697	78,285	(3,451)	-4.22%
Hospital And Health Insurance	181,734	182,983	186,704	180,800	211,462	24,758	13.26%
Dental Insurance - Delta	8,175	8,293	8,476	8,000	7,809	(667)	-7.87%
Defined Benefit Plan	98,799	106,699	112,905	99,875	83,810	(29,095)	-25.77%
Defined Contribution Plan	17,535	17,328	23,687	21,013	27,853	4,166	17.59%
LTD & Life Insurance	5,771	5,515	5,882	4,734	5,505	(377)	-6.41%
Worker's Compensation	9,619	11,438	10,127	9,645	18,915	8,788	86.78%
Total Personnel Costs	1,381,695	1,360,539	1,557,612	1,457,566	1,507,521	(50,091)	-3.22%
Memberships & Dues	-	139	1,000	1,000	2,000	1,000	100.00%
Licenses/Certifications	140	-	1,500	1,500	1,500	-	0.00%
Electric	3,726	5,165	4,500	4,500	4,500	-	0.00%
Water	422	559	500	650	700	200	40.00%
Telephone & Other Comm.	649	667	1,000	1,000	1,000	-	0.00%
Cell Phone	6,942	6,630	9,000	9,000	9,800	800	8.89%
Internet	1,719	719	2,000	2,000	2,000	-	0.00%
Cable Service	38	38	250	250	300	50	20.00%
Solid Waste Fees	90	90	100	90	100	-	0.00%
Professional Services	-	1,155	40,000	30,000	40,000	-	0.00%
Repair & Maint. Motor Vehicles	18	-	-	600	-	-	
Fleet - Repair & Maintenance	8,571	7,700	6,777	7,500	9,335	2,558	37.75%
Repair & Maint Furn. & Machine	5,499	3,972	5,000	5,000	5,000	-	0.00%
Training & Travel	3,909	1,916	6,000	3,000	8,500	2,500	41.67%
Car Allowance & Mileage	-	-	2,000	2,000	1,000	(1,000)	-50.00%
Office Supplies and Materials	1,710	2,869	4,000	4,000	4,500	500	12.50%
IT Supplies	-	-	-	60	-	-	
Software Subscriptions	3,225	2,868	3,700	3,700	11,700	8,000	216.22%
Postage & Shipping	195	258	500	500	500	-	0.00%
Household & Janitor Supplies	-	443	200	200	300	100	50.00%
Public Safety Supplies	500	-	500	500	500	-	0.00%
Clothing and Uniforms	1,407	2,250	2,500	2,500	2,500	-	0.00%

2022 - 2023 Budget Year							
Engineering Budget							
Description	2019 - 2020 Actual	2020 - 2021 Actual	2021 - 2022 Budget	2021 - 2022 Estimated	2022 - 2023 Budget	Increase/ (Decrease)	% Change
Educational Supplies	-	-	-	156	-	-	
Gas, Oil, Diesel, Grease, Etc.	11,018	10,684	16,600	18,000	28,800	12,200	73.49%
Handtools & Hardware	-	569	100	100	100	-	0.00%
Safety Supplies	31	-	-	-	-	-	
Right of Way Materials	248	50	300	300	300	-	0.00%
Vehicle Insurance	5,568	930	1,262	1,261	1,050	(212)	-16.80%
Sampling & Testing	19,302	19,005	50,000	50,000	50,000	-	0.00%
Landfill Gas Management	52,279	58,098	82,000	82,000	60,000	(22,000)	-26.83%
Miscellaneous Expense	450	207	750	750	1,200	450	60.00%
Meals During Meetings	-	-	1,000	1,000	1,000	-	0.00%
Total Operating Budget	127,654	126,981	243,039	233,117	248,185	5,146	2.12%
Operating and Salary Budget	1,509,349	1,487,520	1,800,651	1,690,683	1,755,706	(44,945)	-2.50%
Buildings Exp	-	7,856	2,600	2,600	2,600	-	0.00%
Machinery and Equipment	-	4,600	-	-	5,000	5,000	
Transp Equipment	-	-	1,000	1,000	39,000	38,000	3800.00%
Computer Equipment	-	-	3,000	3,000	5,000	2,000	66.67%
Furniture & Fixtures	-	350	1,000	1,000	3,000	2,000	200.00%
Total Fixed Assets	-	12,806	7,600	7,600	54,600	47,000	618.42%
Total Engineering Budget	1,509,349	1,500,326	1,808,251	1,698,283	1,810,306	2,055	0.11%

2022 - 2023 Budget Year							
Infrastructure Budget							
Description	2019 - 2020 Actual	2020 - 2021 Actual	2021 - 2022 Budget	2021 - 2022 Estimated	2022 - 2023 Budget	Increase/ (Decrease)	% Change
Federal Grants	558,507	47,680	1,500,000	60,000	1,440,000	(60,000)	-4.00%
Fed Grants - Road Projects	338,894	568,638	5,000,000	1,964,000	5,004,000	4,000	0.08%
Contributed Capital	763,901	157,271	400,000	41,500	150,000	(250,000)	-62.50%
<b>Revenues</b>	<b>1,661,302</b>	<b>773,590</b>	<b>6,900,000</b>	<b>2,065,500</b>	<b>6,594,000</b>	<b>(306,000)</b>	<b>-4.43%</b>
Greenway Projects - Extension 4a & 4b	519,125	-	-	5,947	-	-	
Transportation Projects - Signals	99,628	151,435	1,550,000	60,000	1,440,000	(110,000)	-7.10%
Local Street Projects	6,068	8,800	1,036,807	1,500,807	1,054,000	17,193	1.66%
Local Street Projects - Bradyville	198,004	367,718	1,000,000	300,000	600,000	(400,000)	-40.00%
Local Street Projects - Cherry Lane	140,890	111,547	4,000,000	1,200,000	3,600,000	(400,000)	-10.00%
Local Street Projects - Escrow	-	-	50,000	-	-	(50,000)	-100.00%
Local Street Projects - Middle TN Blvd	763,265	-	-	-	-	-	
Local Street Projects - Other	957,353	53,516	300,000	41,478	-	(300,000)	-100.00%
Other Improvements	647,241	-	-	-	-	-	
Total Fixed Assets	3,331,575	693,016	7,936,807	3,108,254	6,744,000	(1,192,807)	-15.03%
<b>Total Infrastructure Budget</b>	<b>3,331,575</b>	<b>693,016</b>	<b>7,936,807</b>	<b>3,108,254</b>	<b>6,744,000</b>	<b>(1,192,807)</b>	<b>-15.03%</b>

<b>2022 - 2023 Budget Year</b>
<b>State Street Aid Budget</b>

	2019 - 2020	2020 - 2021	2021 - 2022	2021 - 2022	2022 - 2023	Increase/	% Change
Description	Actual	Actual	Budget	Estimated	Budget	(Decrease)	
State Gas & Motor Fuel Tax	4,367,836	4,447,828	4,900,000	5,000,000	5,000,000	100,000	2.04%
Charges For Service	163,725	159,447	75,000	15,000	25,000	(50,000)	-66.67%
Interest Earnings	1,846	844	1,000	500	500	(500)	-50.00%
Sale of Scrap & Recyclable Mat	-	102	100	-	-	(100)	-100.00%
<b>Revenues</b>	4,533,406	4,608,221	4,976,100	5,015,500	5,025,500	49,400	0.99%
Street Light-Electric & Maint	25,151	26,828	25,000	25,000	25,000	-	0.00%
Professional Services	146,848	40,354	75,000	30,000	75,000	-	0.00%
Repair & Maint Traffic Lights	37,360	230,306	325,000	165,000	300,000	(25,000)	-7.69%
Repair & Maint Roads & Streets	2,934,025	2,515,788	3,451,100	3,900,000	3,600,000	148,900	4.31%
Repair & Maint - StreetMarking	478,919	167,688	350,000	375,500	325,000	(25,000)	-7.14%
Repair & Maint - Street Lights	-	29,927	50,000	20,000	75,000	25,000	50.00%
Repair & Maint - Rights of Way	547,449	337,565	600,000	400,000	625,500	25,500	4.25%
Office Supplies and Materials	-	72	-	-	-	-	
<b>Total Operating Budget</b>	4,169,754	3,348,526	4,876,100	4,915,500	5,025,500	149,400	3.06%
<b>Total State Street Aid Budget</b>	4,169,754	3,348,526	4,876,100	4,915,500	5,025,500	149,400	3.06%

## Other Funds Expenditure Summary

2022 - 2023 Budget Year							
Airport Fund Budget							
Description	2019 - 2020 Actual	2020 - 2021 Actual	2021 - 2022 Budget	2021 - 2022 Estimated	2022 - 2023 Budget	Increase/ (Decrease)	% Change
Federal Grants	19,312	169,976	1,123,350	248,500	117,000	(1,006,350)	-89.58%
State Grants	57,255	675,716	2,615,522	1,809,447	6,500	(2,609,022)	-99.75%
Other State Grants	15,000	15,000	15,000	15,000	15,000	-	0.00%
Interest Earnings	5,934	68	5,000	12	12	(4,988)	-99.76%
Designated Donations	-	-	-	10,000	-	-	
Transfer In From General Fund	-	750,631	2,837,869	1,567,369	1,430,500	(1,407,369)	-49.59%
Miscellaneous Income	164	(144)	-	-	-	-	
Vending Machine Sales	142	-	-	-	-	-	
Aviation Revenues	-	180	-	250	250	250	
Aviation Call Out Fees	11	452	-	360	360	360	
Ramp Fees	-	100	2,500	80	200	(2,300)	-92.00%
Aviation Gasoline	1,462,133	2,003,699	3,235,000	2,650,000	2,950,000	(285,000)	-8.81%
Hangar Rentals	479,693	504,794	525,500	550,000	586,000	60,500	11.51%
MTSU Lease	53,895	97,512	67,500	112,744	114,386	46,886	69.46%
Plant And Facility Rentals	33,136	36,686	32,000	40,000	41,200	9,200	28.75%
Terminal Bldg Areas Revenues	1,800	10,036	59,980	15,000	20,000	(39,980)	-66.66%
Revenue Clearing	(36)	-	-	-	-	-	
<b>Revenues</b>	<b>2,128,439</b>	<b>4,264,706</b>	<b>10,519,221</b>	<b>7,018,762</b>	<b>5,281,408</b>	<b>(5,237,813)</b>	<b>-49.79%</b>
Salary - Full-Time - Regular	122,839	149,723	248,621	264,850	288,888	40,267	16.20%
Longevity	1,560	1,680	1,560	2,160	2,400	840	53.85%
Holiday Pay	73	489	500	483	500	-	0.00%
Emergency Care Leave	1,411	-	-	-	-	-	
Admin Leave - Special	4,438	-	-	-	-	-	
Special Payments	-	-	6,460	4,500	-	(6,460)	-100.00%
Part-Time Regular Emp Wages	93,929	100,316	180,000	121,163	196,862	16,862	9.37%
Overtime Wages	1,640	1,589	2,000	1,293	2,000	-	0.00%
Annual Holiday Gift	275	300	300	400	400	100	33.33%
Social Security & Medicare Tax	16,811	18,953	31,999	29,988	36,334	4,335	13.55%
Hospital And Health Insurance	25,342	22,247	47,275	42,438	38,442	(8,833)	-18.68%
Dental Insurance - Delta	1,230	999	2,001	1,409	1,334	(667)	-33.33%
Defined Benefit Plan	14,299	16,758	18,850	19,769	20,202	1,352	7.17%
Defined Contribution Plan	1,069	2,859	9,743	12,184	13,404	3,661	37.58%
LTD & Life Insurance	773	854	1,480	1,230	1,781	301	20.34%
Worker's Compensation	3,285	3,907	3,517	3,294	9,738	6,221	176.88%
Temporary Agency Service	3,699	27,226	-	-	-	-	
<b>Total Personnel Costs</b>	<b>292,674</b>	<b>347,898</b>	<b>554,306</b>	<b>505,162</b>	<b>612,285</b>	<b>57,979</b>	<b>10.46%</b>
Contractual Services	300	3,005	-	-	-	-	
Printing Services	-	-	1,000	-	-	(1,000)	-100.00%
Memberships & Dues	250	250	600	600	600	-	0.00%
Advertising	257	2,180	2,000	1,571	3,000	1,000	50.00%

### Airport Fund Budget

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2022 - 2023 Budget Year							
Airport Fund Budget							
Description	2019 - 2020 Actual	2020 - 2021 Actual	2021 - 2022 Budget	2021 - 2022 Estimated	2022 - 2023 Budget	Increase/ (Decrease)	% Change
Cash Over and Short	4	12	-	81	-	-	
Sales Tax	32,266	37,596	38,000	38,000	40,000	2,000	5.26%
Meals During Meetings	461	2,152	3,000	3,000	3,500	500	16.67%
Community Engagement	-	-	-	500	500	500	
Total Operating Budget	1,651,370	2,254,233	3,386,352	3,101,352	3,344,918	(41,434)	-1.22%
Operating and Salary Budget	1,944,044	2,602,131	3,940,658	3,606,514	3,957,203	16,545	0.42%
Buildings Exp	45,841	1,262,737	5,302,316	3,083,560	85,000	(5,217,316)	-98.40%
Airfields	18,656	178,094	2,591,425	248,500	1,405,500	(1,185,925)	-45.76%
Other Improvements	25,520	-	-	4,000	40,000	40,000	
Machinery and Equipment	624	19,773	17,000	17,500	-	(17,000)	-100.00%
Office Machinery and Equipment	-	4,556	8,000	4,000	7,000	(1,000)	-12.50%
Computer Software Exp	200	-	-	-	-	-	
Computer Equipment	-	5,715	2,500	7,500	4,500	2,000	80.00%
Furniture & Fixtures	340	4,332	1,000	1,600	4,000	3,000	300.00%
Total Fixed Assets	91,181	1,475,206	7,922,241	3,366,660	1,546,000	(6,376,241)	-80.49%
Total Airport Fund Budget	2,035,225	4,077,337	11,862,899	6,973,174	5,503,203	(6,359,696)	-53.61%

	2022 - 2023 BUDGET					
	DEBT SERVICE FUND					
		2021 - 2022	2021 - 2022	2022 - 2023	INCREASE	% Change
DESCRIPTIONS		BUDGET	ESTIMATE	BUDGET	(DECREASE)	
<b>INTEREST ON BONDS</b>						
2014 BOND 5/14/14 \$29.355M		225,238	225,238	210,495	(14,743)	-6.55%
TRANSFERS FOR SCHOOL DEBT SERVICE		370,549	370,549	346,293	(24,256)	-6.55%
		595,787	595,787	556,788	(38,999)	-6.55%
2016A BOND 4/25/16 \$79M		1,757,569	1,757,569	1,528,280	(229,289)	-13.05%
TRANSFERS FOR SCHOOL DEBT SERVICE		120,431	120,431	104,720	(15,711)	-13.05%
		1,878,000	1,878,000	1,633,000	(245,000)	-13.05%
2016B BOND 4/25/16 \$79M		544,900	544,900	388,650	(156,250)	-28.67%
2018 BOND 04/10/18 \$71M		2,300,536	2,300,536	2,105,001	(195,535)	-8.50%
TRANSFERS FOR SCHOOL DEBT SERVICE		11,127	11,127	10,412	(715)	-6.43%
		2,311,663	2,311,663	2,115,413	(196,250)	-8.49%
2020A REFUNDING BOND 6/25/20 \$19.1M		654,500	654,500	452,500	(202,000)	-30.86%
2020C REFUNDING BOND 9/30/20 \$18.76M		475,104	475,104	413,057	(62,047)	-13.06%
TRANSFERS FOR SCHOOL DEBT SERVICE		87,696	87,696	76,243	(11,453)	-13.06%
		562,800	562,800	489,300	(73,500)	-13.06%
2021 BOND 2/26/21 \$63.8M		3,247,057	3,247,057	2,419,100	(827,957)	-25.50%
<b>TOTAL INTEREST ON BONDS</b>		9,794,707	9,794,707	10,236,782	442,075	4.51%
<b>INTEREST ON LOANS/NOTES</b>						
2019 PBA (SUNTRUST) 3/1/19 \$58.0M		794,208	794,208	741,041	(53,167)	-6.69%
TRANSFERS FOR SCHOOL DEBT SERVICE		691,585	691,585	648,723	(42,862)	-6.20%
		1,485,793	1,485,793	1,389,764	(96,029)	-6.46%
STATE OF TN-SCHOOLS \$2.140M (FY17)		10,032	10,032	8,712	(1,320)	-13.16%
<b>TOTAL INTEREST ON LOANS / NOTES</b>		1,495,825	1,495,825	1,398,476	(97,349)	-6.51%
<b>TOTAL INTEREST</b>		11,290,532	11,290,532	11,635,258	344,726	3.05%
<b>OTHER MISCELLANEOUS</b>						
OTHER COSTS		10,000	10,000	12,000	2,000	20.00%
		10,000	10,000	12,000	2,000	20.00%
<b>TOTAL EXPENDITURES</b>		38,265,969	38,265,969	42,951,828	4,685,859	12.25%

	2022 - 2023 BUDGET					
	DEBT SERVICE FUND					
		2021 - 2022	2021 - 2022	2022 - 2023	INCREASE	% Change
DESCRIPTIONS		BUDGET	ESTIMATE	BUDGET	(DECREASE)	
<b>REVENUES</b>						
FROM GENERAL FUND		37,765,071	37,765,071	42,533,150	4,768,079	12.63%
FROM AIRPORT FUND		150,000	150,000	150,000	0	0.00%
FROM CITY SCHOOLS		350,898	350,898	268,705	(82,193)	-23.42%
FROM LOAN/BOND FUND		200,000	200,000	200,000	0	0.00%
<b>TOTAL REVENUE</b>		<b>38,465,969</b>	<b>38,465,969</b>	<b>43,151,855</b>	<b>4,685,886</b>	<b>12.18%</b>
	BALANCE					
	OUTSTANDING	2021 - 2022	2021 - 2022	2022 - 2023	INCREASE	% Change
DESCRIPTIONS	6/30/2022	BUDGET	ESTIMATE	BUDGET	(DECREASE)	
<b>EXPENDITURES</b>						
<b>BONDS TO BE RETIRED</b>						
2014 BOND 5/14/14 \$29.355M	15,640,000	737,202	737,202	752,324	15,122	2.05%
TRANSFERS FOR SCHOOL DEBT SERVICE		1,212,798	1,212,798	1,237,676	24,878	2.05%
	15,640,000	1,950,000	1,950,000	1,990,000	40,000	2.05%
2016A BOND 4/25/16 \$79M	53,100,000	4,585,776	4,585,776	4,819,744	233,968	5.10%
TRANSFERS FOR SCHOOL DEBT SERVICE		314,224	314,224	330,256	16,032	5.10%
	53,100,000	4,900,000	4,900,000	5,150,000	250,000	5.10%
2016B REFUNDING BOND 8/12/16 \$30.943M	13,585,000	3,050,000	3,050,000	3,200,000	150,000	4.92%
2018 BOND 4/10/18 \$70M	56,385,000	3,910,698	3,910,698	4,104,989	194,291	4.97%
TRANSFERS FOR SCHOOL DEBT SERVICE		14,302	14,302	15,011	709	4.96%
	56,385,000	3,925,000	3,925,000	4,120,000	195,000	4.97%
2020 REFUNDING BOND 6/25/20 \$19.1M	9,050,000	4,040,000	4,040,000	4,355,000	315,000	7.80%
2020C REFUNDING BOND 9/30/20 18.760M	16,310,000	2,068,238	2,068,238	2,131,551	63,313	3.06%
TRANSFERS FOR SCHOOL DEBT SERVICE		381,762	381,762	393,449	11,687	3.06%
	16,310,000	2,450,000	2,450,000	2,525,000	75,000	3.06%
2021 BOND 2/26/21 \$63.8M	60,800,000	3,000,000	3,000,000	3,800,000	800,000	26.67%
<b>TOTAL BONDS TO BE RETIRED</b>	<b>273,570,000</b>	<b>23,315,000</b>	<b>23,315,000</b>	<b>27,640,000</b>	<b>4,325,000</b>	<b>18.55%</b>
<b>LOANS / NOTES TO BE RETIRED</b>						
2019 PBA (SUNTRUST) 3/1/19 \$58.0M	48,265,000	1,846,437	1,846,437	1,899,222	52,785	2.86%
TRANSFERS FOR SCHOOL DEBT SERVICE		1,488,563	1,488,563	1,530,778	42,215	2.84%
	48,265,000	3,335,000	3,335,000	3,430,000	95,000	2.85%
STATE OF TN - SCHOOLS \$1.0M (FY12)	0	41,705	41,705	0	(41,705)	-100.00%
STATE OF TN-SCHOOLS \$971,517.72 (FY13)	56,670	97,152	97,152	56,670	(40,482)	-41.67%
STATE OF TN-SCHOOLS \$2.140M (FY17)	1,242,605	176,580	176,580	177,900	1,320	0.75%
<b>TOTAL LOANS/NOTES TO BE RETIRED</b>	<b>49,564,275</b>	<b>3,650,437</b>	<b>3,650,437</b>	<b>3,664,570</b>	<b>14,133</b>	<b>0.39%</b>
<b>TOTAL PRINCIPAL</b>	<b>323,134,275</b>	<b>26,965,437</b>	<b>26,965,437</b>	<b>31,304,570</b>	<b>4,339,133</b>	<b>16.09%</b>

	2022 - 2023 BUDGET					
	DEBT SERVICE FUND					
		2021 - 2022	2021 - 2022	2022 - 2023	INCREASE	% Change
DESCRIPTIONS		BUDGET	ESTIMATE	BUDGET	(DECREASE)	
<b>INTEREST ON BONDS</b>						
2014 BOND 5/14/14 \$29.355M		225,238	225,238	210,495	(14,743)	-6.55%
TRANSFERS FOR SCHOOL DEBT SERVICE		370,549	370,549	346,293	(24,256)	-6.55%
		595,787	595,787	556,788	(38,999)	-6.55%
2016A BOND 4/25/16 \$79M		1,757,569	1,757,569	1,528,280	(229,289)	-13.05%
TRANSFERS FOR SCHOOL DEBT SERVICE		120,431	120,431	104,720	(15,711)	-13.05%
		1,878,000	1,878,000	1,633,000	(245,000)	-13.05%
2016B BOND 4/25/16 \$79M		544,900	544,900	388,650	(156,250)	-28.67%
2018 BOND 04/10/18 \$71M		2,300,536	2,300,536	2,105,001	(195,535)	-8.50%
TRANSFERS FOR SCHOOL DEBT SERVICE		11,127	11,127	10,412	(715)	-6.43%
		2,311,663	2,311,663	2,115,413	(196,250)	-8.49%
2020A REFUNDING BOND 6/25/20 \$19.1M		654,500	654,500	452,500	(202,000)	-30.86%
2020C REFUNDING BOND 9/30/20 \$18.76M		475,104	475,104	413,057	(62,047)	-13.06%
TRANSFERS FOR SCHOOL DEBT SERVICE		87,696	87,696	76,243	(11,453)	-13.06%
		562,800	562,800	489,300	(73,500)	-13.06%
2021 BOND 2/26/21 \$63.8M		3,247,057	3,247,057	2,419,100	(827,957)	-25.50%
<b>TOTAL INTEREST ON BONDS</b>		9,794,707	9,794,707	10,236,782	442,075	4.51%
<b>INTEREST ON LOANS/NOTES</b>						
2019 PBA (SUNTRUST) 3/1/19 \$58.0M		794,208	794,208	741,041	(53,167)	-6.69%
TRANSFERS FOR SCHOOL DEBT SERVICE		691,585	691,585	648,723	(42,862)	-6.20%
		1,485,793	1,485,793	1,389,764	(96,029)	-6.46%
STATE OF TN-SCHOOLS \$2.140M (FY17)		10,032	10,032	8,712	(1,320)	-13.16%
<b>TOTAL INTEREST ON LOANS / NOTES</b>		1,495,825	1,495,825	1,398,476	(97,349)	-6.51%
<b>TOTAL INTEREST</b>		11,290,532	11,290,532	11,635,258	344,726	3.05%
<b>OTHER MISCELLANEOUS</b>						
OTHER COSTS		10,000	10,000	12,000	2,000	20.00%
		10,000	10,000	12,000	2,000	20.00%
<b>TOTAL EXPENDITURES</b>		38,265,969	38,265,969	42,951,828	4,685,859	12.25%

2022 - 2023 Budget Year							
Drug Fund Budget							
Description	2019 - 2020 Actual	2020 - 2021 Actual	2021 - 2022 Budget	2021 - 2022 Estimated	2022 - 2023 Budget	Increase/ (Decrease)	% Change
City Court Revenue	30,492	46,425	75,000	75,000	55,000	(20,000)	-26.67%
Unauthorized Substance Tax	10,756	-	500	500	500	-	0.00%
Seizure Awards	72,108	123,238	120,000	80,000	80,000	(40,000)	-33.33%
Interest Earnings	2,328	47	700	500	500	(200)	-28.57%
Sale Of Fixed Asset	1,573	9,326	10,000	10,000	10,000	-	0.00%
Transfer In From General Fund	25,000	51,917	75,000	75,000	55,000	(20,000)	-26.67%
Miscellaneous Income	2,355	-	-	-	-	-	
Miscellaneous	900	20	-	-	-	-	
<b>Revenues</b>	<b>145,511</b>	<b>230,973</b>	<b>281,200</b>	<b>241,000</b>	<b>201,000</b>	<b>(80,200)</b>	<b>-28.52%</b>
Memberships & Dues	105	-	-	-	-	-	
Electric	8,368	-	-	-	-	-	
Water	1,930	-	-	-	-	-	
Gas	1,083	-	-	-	-	-	
Telephone & Other Comm.	14,473	-	-	-	-	-	
Cell Phone	6,721	-	-	-	-	-	
Solid Waste Fees	810	-	-	-	-	-	
Repair & Maint. Motor Vehicles	420	200	3,000	3,000	3,000	-	0.00%
Fleet - Repair & Maintenance	18,307	35,102	35,000	35,000	35,000	-	0.00%
Repair & Maint. - Animals	4,982	-	-	-	-	-	
Repair & Maint - Software	550	-	-	-	-	-	
Repair & Maint. Buildings	528	520	2,000	2,000	17,000	15,000	750.00%
Training & Travel	720	-	-	-	-	-	
Office Supplies and Materials	1,003	2,490	-	-	-	-	
Public Safety Supplies	-	-	1,200	-	1,200	-	0.00%
Clothing and Uniforms	350	-	5,000	5,000	5,000	-	0.00%
Flashlights, Batteries, Etc.	-	121	500	500	500	-	0.00%
Miscellaneous Expense	-	24	15,000	10,000	105,000	90,000	600.00%
Intel Services	2,058	455	-	-	10,000	10,000	
Undercover Operations	45,396	32,000	125,000	100,000	125,000	-	0.00%
Total Operating Budget	107,804	70,912	186,700	155,500	301,700	115,000	61.60%
<b>Operating and Salary Budget</b>	<b>107,804</b>	<b>70,912</b>	<b>186,700</b>	<b>155,500</b>	<b>301,700</b>	<b>115,000</b>	<b>61.60%</b>
Machinery and Equipment	-	-	-	-	14,000	14,000	
Office Machinery and Equipment	-	-	-	-	5,000	5,000	
Computer Software Exp	-	-	-	-	5,000	5,000	
Total Fixed Assets	-	-	-	-	24,000	24,000	
<b>Total Drug Fund Budget</b>	<b>107,804</b>	<b>70,912</b>	<b>186,700</b>	<b>155,500</b>	<b>325,700</b>	<b>139,000</b>	<b>74.45%</b>

2022 - 2023 Budget Year							
Other Capital Sources Fund Budget							
Description	2019 - 2020 Actual	2020 - 2021 Actual	2021 - 2022 Budget	2021 - 2022 Estimated	2022 - 2023 Budget	Increase/ (Decrease)	% Change
County Shared Bonds Proceeds	-	9,668,173	-	2,132,998	-	-	
Other Grant Revenues	80,986	15,387	-	-	-	-	
Interest Earnings	19,952	13,256	2,500	12,000	15,000	12,500	500.00%
<b>Revenues</b>	<b>100,938</b>	<b>9,696,815</b>	<b>2,500</b>	<b>2,144,998</b>	<b>15,000</b>	<b>12,500</b>	<b>500.00%</b>
Software Subscriptions	56,707	-	-	-	-	-	
Miscellaneous Expense	-	2,434	-	-	-	-	
<b>Total Operating Budget</b>	<b>56,707</b>	<b>2,434</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Capital Outlay	-	-	-	-	7,578	7,578	
Cap Outlay County Shared Bonds	-	654,676	7,912,000	2,000,000	7,100,000	(812,000)	-10.26%
Buildings Exp	2,067,557	118,345	14,700	14,627	-	(14,700)	-100.00%
Parks&Recreation Facilities	-	23,435	-	-	-	-	
Other Improvements	-	-	7,500	-	-	(7,500)	-100.00%
Machinery and Equipment	51,588	160,719	6,400	6,400	-	(6,400)	-100.00%
Transp Equipment	-	235,646	-	-	-	-	
Office Machinery and Equipment	99,944	-	-	-	-	-	
Computer Equipment	330,890	38,197	17,650	17,650	-	(17,650)	-100.00%
Furniture & Fixtures	718,986	-	-	-	-	-	
<b>Total Fixed Assets</b>	<b>3,268,964</b>	<b>1,231,019</b>	<b>7,958,250</b>	<b>2,038,677</b>	<b>7,107,578</b>	<b>(850,672)</b>	<b>-10.69%</b>
<b>Total Other Capital Sources Fund Budget</b>	<b>3,325,671</b>	<b>1,233,452</b>	<b>7,958,250</b>	<b>2,038,677</b>	<b>7,107,578</b>	<b>(850,672)</b>	<b>-10.69%</b>

<b>2022 - 2023 Budget Year</b>
<b>Loan/Bond Fund Budget</b>

	2019 - 2020	2020 - 2021	2021 - 2022	2021 - 2022	2022 - 2023	Increase/ (Decrease)	% Change
Description	Actual	Actual	Budget	Estimated	Budget		
Interest Earnings	731,372	1,984,176	600,000	600,000	600,000	-	0.00%
Unrealized Gain or Loss	(67,124)	(2,249,380)	-	-	-	-	
Sale Of Fixed Asset	-	31,000	-	-	-	-	
Premiums On Bonds Sold	-	12,267,184	-	3,734,024	-	-	
Sale Of Bonds	-	63,800,000	-	48,700,000	-	-	
Miscellaneous	115,214	214,211	-	50,000	50,000	50,000	
<b>Revenues</b>	<b>779,462</b>	<b>76,047,190</b>	<b>600,000</b>	<b>53,084,024</b>	<b>650,000</b>	<b>50,000</b>	<b>8.33%</b>
Issuance Costs	-	317,184	-	-	-	-	
Transfer to Debt Service Fund	129,454	476,448	200,000	225,000	200,000	-	0.00%
<b>Total Operating Budget</b>	<b>129,454</b>	<b>793,632</b>	<b>200,000</b>	<b>225,000</b>	<b>200,000</b>	<b>-</b>	<b>0.00%</b>
Capital Outlay	20,003,234	15,259,717	65,000,000	25,000,000	65,000,000	-	0.00%
<b>Total Capital Outlay</b>	<b>20,003,234</b>	<b>15,259,717</b>	<b>65,000,000</b>	<b>25,000,000</b>	<b>65,000,000</b>	<b>-</b>	<b>0.00%</b>
<b>Total Loan/Bond Fund Budget</b>	<b>20,132,688</b>	<b>16,053,349</b>	<b>65,200,000</b>	<b>25,225,000</b>	<b>65,200,000</b>	<b>-</b>	<b>0.00%</b>

2022 - 2023 Budget Year
Insurance Fund Budget

	2019 - 2020	2020 - 2021	2021 - 2022	2021 - 2022	2022 - 2023	Increase/ (Decrease)	% Change
Description	Actual	Actual	Budget	Estimated	Budget		
Interest Earnings	60,888	864	1,000	528	1,500	500	50.00%
Premiums from City	11,432,696	12,225,838	12,548,100	13,702,306	14,250,400	1,702,300	13.57%
Premiums - Water & Sewer Fnd	2,576,706	2,697,351	3,213,600	2,757,550	2,867,900	(345,700)	-10.76%
Premiums from Employee	2,288,857	2,420,568	3,164,200	2,682,348	2,789,700	(374,500)	-11.84%
Premiums from Retirees	391,290	450,614	462,400	508,839	529,200	66,800	14.45%
Premiums from Other Entities	66,878	10,486	-	-	-	-	
Reinsurance Collections	341,811	594,950	200,000	2,633	200,000	-	0.00%
Medicare D Subsidies	164,310	179,330	100,000	40,203	100,000	-	0.00%
Transfer In From General Fund	-	-	-	-	1,000,000	1,000,000	
<b>Revenues</b>	<b>17,323,436</b>	<b>18,580,001</b>	<b>19,689,300</b>	<b>19,694,826</b>	<b>21,738,700</b>	<b>2,049,400</b>	<b>10.41%</b>
Administration Fees	482,875	400,209	530,000	542,635	559,000	29,000	5.47%
Professional Services	67,500	62,000	63,000	62,000	63,000	-	0.00%
Medical PPO	7,828,551	9,065,015	10,300,000	10,300,349	10,815,400	515,400	5.00%
Medical HRA	2,599,118	3,348,335	4,070,000	2,782,600	2,921,800	(1,148,200)	-28.21%
Medical - Medicare	392,886	239,651	438,000	512,677	538,400	100,400	22.92%
HRA Medicare	58,364	55,395	72,100	65,466	68,800	(3,300)	-4.58%
Delta Dental	631,067	699,494	757,500	685,794	720,100	(37,400)	-4.94%
Pharmacy	5,374,031	5,253,117	6,600,000	6,480,445	6,804,500	204,500	3.10%
Wellness & FSA	88,202	82,402	125,000	108,729	150,000	25,000	20.00%
Stop Loss	685,289	765,046	879,800	860,863	990,000	110,200	12.53%
Healthcare Law	7,894	8,456	8,000	8,000	8,000	-	0.00%
EAP Benefits	20,709	20,887	22,000	21,200	22,000	-	0.00%
Miscellaneous Expense	46	58	1,000	100	1,000	-	0.00%
<b>Total Insurance Fund Budget</b>	<b>18,236,532</b>	<b>20,000,064</b>	<b>23,866,400</b>	<b>22,136,283</b>	<b>23,662,000</b>	<b>(204,400)</b>	<b>-0.86%</b>

2022 - 2023 Budget Year							
Risk Management Fund Budget							
Description	2019 - 2020 Actual	2020 - 2021 Actual	2021 - 2022 Budget	2021 - 2022 Estimated	2022 - 2023 Budget	Increase/ (Decrease)	% Change
Interest Earnings	67,667	70,786	-	95,034	-	-	
Unrealized Gain or Loss	(98)	(55,930)	-	(103,308)	-	-	
Premiums from General Fund	3,005,226	3,087,753	2,992,687	2,992,687	3,523,960	531,273	17.75%
Premiums - Water & Sewer Fnd	617,341	894,511	793,316	793,316	947,110	153,794	19.39%
Premiums - City Schools Fnd	129,088	196,934	139,700	139,700	166,224	26,524	18.99%
Premiums From Airport Fund	45,757	63,345	90,835	90,835	107,124	16,289	17.93%
Premiums From Others	4,765	3,492	10,962	10,962	24,981	14,019	127.89%
Miscellaneous Income	42,253	-	-	20	-	-	
<b>Revenues</b>	<b>3,911,999</b>	<b>4,260,891</b>	<b>4,027,500</b>	<b>4,019,246</b>	<b>4,769,399</b>	<b>741,899</b>	<b>18.42%</b>
Memberships & Dues	460	385	-	-	-	-	
Professional Services	4,750	4,750	-	-	-	-	
Postage & Shipping	71	-	-	-	-	-	
General Liability Claims	876,335	413,068	675,000	800,000	600,000	(75,000)	-11.11%
General Liability - Airport	6,132	10,125	12,000	20,250	13,100	1,100	9.17%
Police Liability	205,253	145,979	150,000	233,864	162,500	12,500	8.33%
Cyber Security Errors & Omiss.	14,700	21,950	30,000	-	75,000	45,000	150.00%
Surety Bonds - Officials & Emp	4,859	7,248	20,000	-	10,000	(10,000)	-50.00%
Workers Compensation Insurance	824,089	818,989	850,000	800,000	850,000	-	0.00%
Workers' Comp Claims	611,401	581,816	1,500,000	1,500,000	1,000,000	(500,000)	-33.33%
Workers Comp Third Party Admin	10,500	-	-	-	-	-	
Other Liability Insurance	291,714	213,935	275,000	291,100	318,000	43,000	15.64%
Risk Mgmt Claims - Police	4,137	-	-	-	-	-	
Risk Mgmt Claims - Auto	170,391	243,672	370,000	138,000	370,000	-	0.00%
Risk Mgmt Claims - Fire/Csfty	277,489	255,134	260,000	215,671	273,000	13,000	5.00%
Risk Mgmt - Cyber Security	-	-	50,000	-	55,000	5,000	10.00%
Property Insurance	226,279	312,822	335,000	356,000	400,000	65,000	19.40%
Vehicle Insurance	31,897	67,804	75,000	75,000	80,000	5,000	6.67%
Equipment Insurance	-	-	500	-	500	-	0.00%
Auto Insurance Premium	121,508	64,501	85,000	85,000	91,800	6,800	8.00%
Reimbursement To General Fund	255,919	281,336	210,000	-	220,500	10,500	5.00%
Miscellaneous Expense	46	-	55,000	-	25,000	(30,000)	-54.55%
Clearing-Other	148,115	-	-	-	-	-	
<b>Total Operating Budget</b>	<b>4,086,046</b>	<b>3,443,514</b>	<b>4,952,500</b>	<b>4,514,884</b>	<b>4,544,400</b>	<b>(408,100)</b>	<b>-8.24%</b>
<b>Operating and Salary Budget</b>	<b>4,086,046</b>	<b>3,443,514</b>	<b>4,952,500</b>	<b>4,514,884</b>	<b>4,544,400</b>	<b>(408,100)</b>	<b>-8.24%</b>
<b>Total Risk Management Fund Budget</b>	<b>4,086,046</b>	<b>3,443,514</b>	<b>4,952,500</b>	<b>4,514,884</b>	<b>4,544,400</b>	<b>(408,100)</b>	<b>-8.24%</b>

## APPENDIX A

### DEPARTMENTAL DETAILS

### ADMINISTRATIVE DIVISION

Mayor and Council	
	Proposed
	FY 2023
Mayor	1
City Council	6
Total Legislative	7

City Manager's Office	
	Proposed
	FY 2023
Full-Time Positions	14
Total City Manager's Office	14

Finance and Tax Department	
	Proposed
	FY 2023
Full-Time Positions	21
Total Finance and Tax Department	21

Legal Department	
	Proposed
	FY 2023
Full-Time Positions	10
Total Legal Department	10

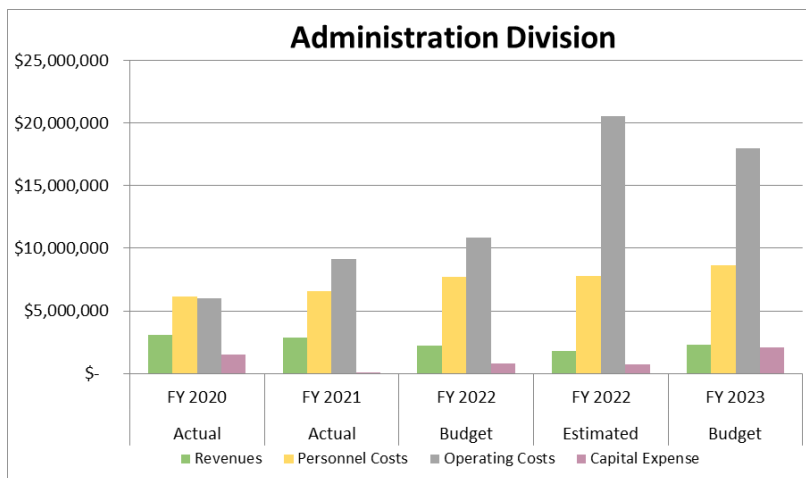
City Court Department	
	Proposed
	FY 2023
Full-Time Positions	7
Total City Court Department	7

Total Administrative Division	59
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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 increased by approximately \$9,382,381 (48.5%) over the FY22 budget. The majority of this increase relates to the budgeting of unallocated ARPA grant expenses in Other General Government. Transfers for debt service increased by \$4,555,683 due in part to the issuance of new debt. The Transfer to Schools has remained level for FY23.

Goals and objectives for this division center around the provision of excellent support to the public and to staff. The restructured City departments and creation of divisions helps achieve consistent and improved services by aligning services.

Administrative Division					
	Actual	Actual	Budget	Estimated	Budget
	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023
Revenues	\$ 3,072,459	\$ 2,851,865	\$ 2,218,125	\$ 1,815,666	\$ 2,264,150
Personnel Costs	\$ 6,160,014	\$ 6,545,611	\$ 7,699,532	\$ 7,781,751	\$ 8,663,539
Operating Costs	\$ 5,979,706	\$ 9,173,394	\$ 10,890,291	\$ 20,561,144	\$ 18,025,986
Capital Expense	\$ 1,496,497	\$ 35,847	\$ 770,900	\$ 731,905	\$ 2,053,580
Total	\$ 13,636,218	\$ 15,754,851	\$ 19,360,724	\$ 29,074,801	\$ 28,743,105
<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.

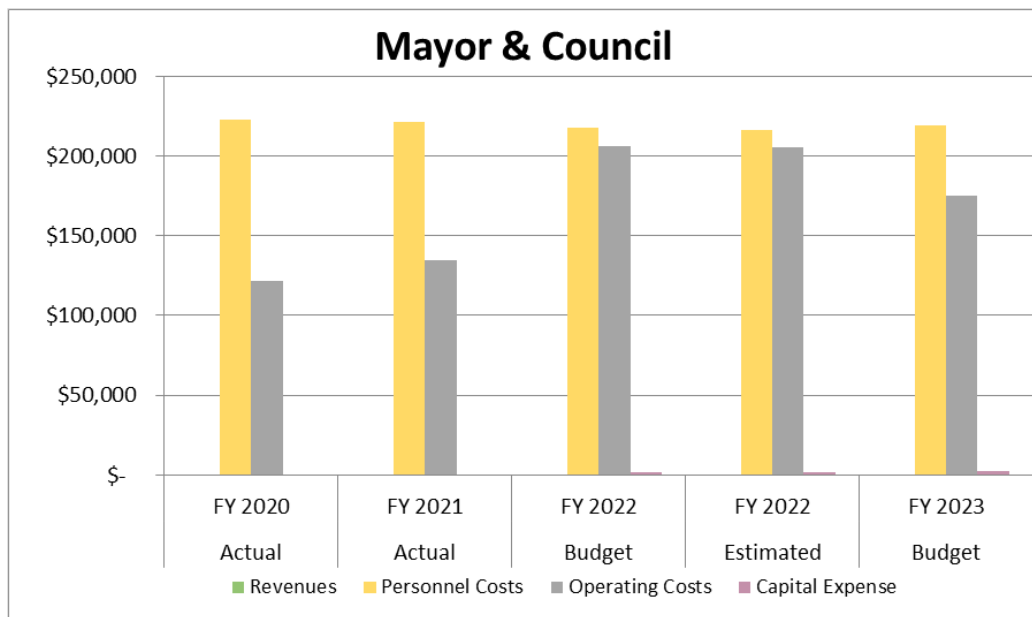
City Council is responsible for adopting ordinances, the annual budget, appointing committees and establishing policies.

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



## Expenditure Summary

	Mayor & Council				
	Actual	Actual	Budget	Estimated	Budget
	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023
<i>Revenues</i>	\$ -	\$ -	\$ -	\$ -	\$ -
Personnel Costs	\$ 222,583	\$ 221,249	\$ 217,990	\$ 216,644	\$ 219,479
Operating Costs	\$ 122,001	\$ 134,836	\$ 206,100	\$ 205,600	\$ 175,300
Capital Expense	\$ -	\$ -	\$ 2,000	\$ 1,500	\$ 2,500
<b>Total</b>	<b>\$ 344,584</b>	<b>\$ 356,085</b>	<b>\$ 426,090</b>	<b>\$ 423,744</b>	<b>\$ 397,279</b>



## **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 2022 Accomplishments**

- Continued a public comment period at the first Council meeting of each month
- Held community meetings for residents to address Council with ideas, suggestions and to answer questions
- Continued implementation of the comprehensive Murfreesboro 2035 Plan's vision and goals
- Developed Murfreesboro Community Investment Trust Fund using Murfreesboro Electric Department Sale proceeds
- Approved and submitted to the State of Tennessee legislature a charter amendment allowing the Murfreesboro Community Investment Trust Fund to invest the assets of the fund in a more aggressive manner that State law allows for tax generated revenues
- Approved FY22 Community Investment Program (CIP) and bond issuance

### **FY 2023 Department Goals**

- 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	FY 2020 Actual	FY 2021 Actual	FY 2022 Estimated	FY 2023 Proposed
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 & Equipment	\$2,000	Normal replacement
Computer Software Expense	\$500	Software upgrades/additions

## City Manager's Office

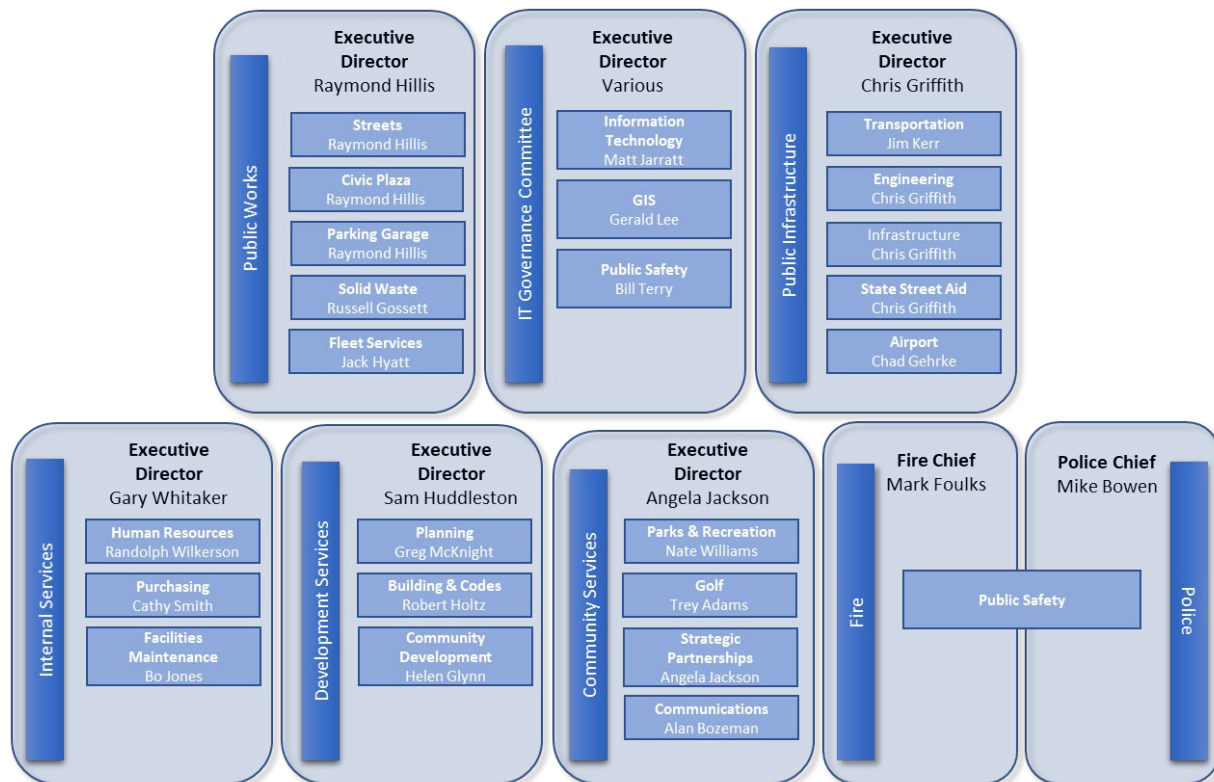
The City Manager's Office provides centralized direction and leadership for the effective administration and operations of all municipal services for the City of Murfreesboro as directed by City Council. The City Manager's Office prepares and submits to City Council a balanced budget for municipal services in adherence with the policy goals and objectives established by 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 City Council, hiring personnel, directing day-to-day operations, attending Council meetings, recommending policies or programs to City Council, and keeping 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

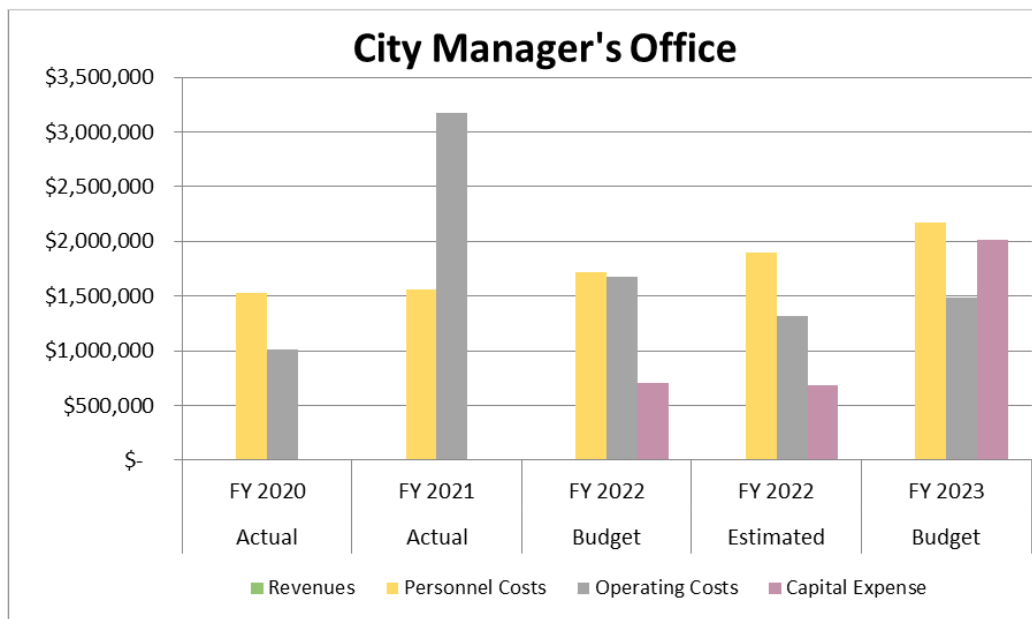
officials in the form of a council or other governing body with the strong managerial experience of an appointed local government manager. Approximately 59% of US cities with populations of 25,000 or more and 47% of US cities with populations of 5,000 or more have adopted the council-manager form.

The City Manager's office includes Assistant City Managers with a City-wide portfolio that allows them to implement strong management wherever needed. The Office also include four Executive Directors, the Police and Fire Chiefs, and a Manager of Project Development. In FY22, the IT Governance Committee was created to replace the existing IT Department and includes five components led by an IT Manager. The change in this structure will allow for better service delivery, timely response, and proper resource allocation to the divisions of the City.



## Expenditure Summary

	City Manager's Office				
	Actual	Actual	Budget	Estimated	Budget
	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023
Revenues	\$ -	\$ -	\$ -	\$ 52	\$ -
Personnel Costs	\$ 1,524,583	\$ 1,557,559	\$ 1,720,422	\$ 1,901,661	\$ 2,174,071
Operating Costs	\$ 1,009,344	\$ 3,171,446	\$ 1,674,319	\$ 1,314,900	\$ 1,481,310
Capital Expense	\$ 4,040	\$ 10,476	\$ 710,000	\$ 687,325	\$ 2,014,700
Total	\$ 2,537,967	\$ 4,739,481	\$ 4,104,741	\$ 3,903,886	\$ 5,670,081



## 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 2022 Accomplishments**

- Facilitated a series of Council Workshops and provided increased communication and training to City Council related to the City's budget, including quarterly and mid-year budget reviews and CIP
- Delivered alternative CIP projects for existing debt in response to COVID-19 and the anticipated impact
- Updated the CIP plan and issued \$50 million in fixed rate bonds with True Interest Cost of 2.61% and \$3.7 million premium
- Managed the implementation of IT Governance Committee and strategic plans/processes moving forward
- Continued STARS program to recognize and reward employee accomplishments and achievements

### **FY 2023 Department Goals**

- 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
- 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	FY 2020 Actual	FY 2021 Actual	FY 2022 Estimated	FY2023 Proposed
Job Description				
City Manager	1	1	1	1
Assistant City Manager	1	1	1	1
Public Information Officer	1	1	1	1
Budget Director	1	1	1	1
Executive Director - Community Services	1	1	1	1
Executive Director - Development Services	1	1	1	1
Executive Director - Public Works	1	1	1	1
Executive Director – Internal Services			1	1
Executive Director – Public Infrastructure**			1	1
Manager of Project Development	1	1	1	1
Facilities Manager				1
Grant Coordinator (Writer)	1	1	1	1
Administrative Assistant II	1	2	2	2
Legal Assistant	1	0	0	0
Public Information Officer*	2	0	0	0
Total City Manager's Office	13	11	13	14

\*One position transferred to Police

\*\*Transferred from Engineering

## Fixed Asset Summary

Account	Amount	Description
Office Machinery & Equipment	\$3,500	Normal replacement
Computer Software Expense	\$500	Normal replacement
Computer Software Expense	\$200	External hard drive
Computer Equipment	\$6,000	Normal replacement
Furniture & Fixtures	\$3,700	Normal replacement
Furniture & Fixtures	\$800	Small cabinet
Other Improvements	\$2,000,000	Town Creek

## Finance & Tax Department

The Finance & Tax 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.

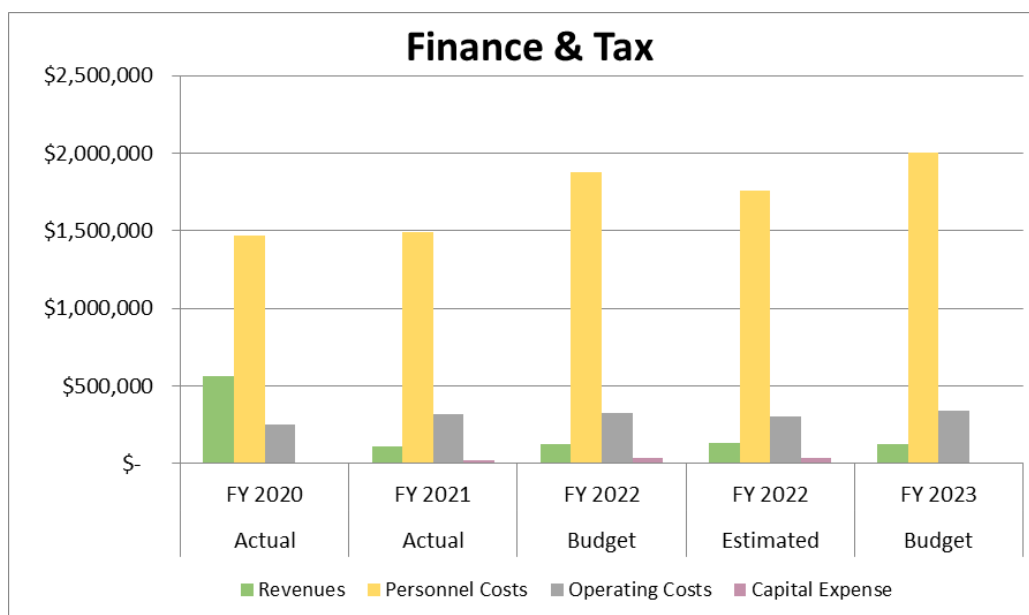
The Department is responsible for collecting property taxes and issuing business licenses. In addition, grant reporting, compliance and revenue collections are major functions of the department. The accounting staff assists in the completion of the an-

nual 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 Finance Department is headed by the Finance Director. Traditionally, the Finance Director also serves as the City Recorder, a Charter position. 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 2020	FY 2021	FY 2022	FY 2022	FY 2023
Revenues	\$ 565,272	\$ 108,596	\$ 128,000	\$ 131,355	\$ 128,000
Personnel Costs	\$ 1,465,929	\$ 1,491,825	\$ 1,875,112	\$ 1,761,432	\$ 2,006,592
Operating Costs	\$ 248,600	\$ 321,415	\$ 323,750	\$ 300,475	\$ 340,200
Capital Expense	\$ 339	\$ 22,211	\$ 38,400	\$ 38,400	\$ 10,300
Total	\$ 1,714,868	\$ 1,835,452	\$ 2,237,262	\$ 2,100,307	\$ 2,357,092



## **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 2022 Accomplishments**

- Successfully implemented positive pay to increase fraud protection around payments to vendors
- Continued study for implementing a city-wide purchasing card (p-card) program
- Began testing for a major upgrade to ERP software
- Began the study of alternative methods to pay City vendors
- Began planning to test and implement additional ERP modules
- Used the train-the-trainer approach to continue training new users to the ERP software
- Received GFOA Annual Comprehensive Financial Report award for twenty-third consecutive year
- Received the GFOA Distinguished Budget award for the eleventh consecutive year

## **FY 2023 Department Goals**

- Implement and manage city-wide purchasing card (p-card) program
- Implement alternative methods to pay City vendors
- Bid banking services, as required by State law, and implement changes necessary as a result of the winning bid with minimal interruption

- Implement additional ERP modules as training is complete and core finance modules are in place and proven
- Test and implement upgraded version of ERP system to utilize enhanced features
- Use the train-the-trainer approach to continue training new users to the ERP software

### Benchmarking Measures

	Target	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Proposed
Submit annual budget to GFOA Distinguished Budget Award within 90 days of adoption	90 days of adoption	YES - 78	YES - 86	YES	YES	YES
Receive GFOA Distinguished Budget Award	YES	YES (9th)	YES (10th)	YES	YES	YES
Submit Annual Comprehensive Financial Report for GFOA Distinguished Reporting Award by December 31	December 31	NO-Submitted January 20	NO-Submitted February 28	YES	YES	YES
Receive GFOA Distinguished Financial Report Award	YES	Yes	Awaiting Results	YES	YES	YES
Percentage of property tax collected in year of original levy	97.50%	98.49%	98.00%	97.50%	97.5%	97.5%

### Position Summary

Finance and Tax Department	FY 2020 Actual	FY 2021 Actual	FY 2022 Estimated	FY 2023 Proposed
Job Description				
City Recorder/Finance Director	1	1	1	1
Assistant Finance Director	1	1	1	1
Accounting Manager	2	2	2	2
Senior Accountant			1	1
Accountant	3	2	3	3
Accounting Specialist	1	1	1	1
Accounting Specialist II		1	1	1
Tax/Licensing Supervisor	1	1	1	1
Accounting Clerk	5	5	5	5
HR and Payroll Supervisor	1	1	1	1
Payroll Assistant	1	1	2	2

Finance and Tax Department	FY 2020 Actual	FY 2021 Actual	FY 2022 Estimated	FY 2023 Proposed
Administrative Assistant II	1	1	1	1
Administrative Support Specialist I	1	1	1	1
Full-Time Positions	18	18	21	21
Payroll Assistant	1	1	0	0
Part-Time Positions	1	1	0	0
Total Finance and Tax Department	19	19	21	21

### Fixed Asset Summary

Account	Amount	Description
Machinery & Equipment	\$500	Normal replacement
Office Machinery & Equipment	\$1,500	Normal replacement
Office Machinery & Equipment	\$3,400	Replacement receipt printers for counter stations.
Computer Equipment	\$2,300	Normal replacement
Computer Equipment	\$1,200	Document scanners for tax staff
Computer Equipment	\$400	Printer
Furniture & Fixtures	\$1,000	Normal replacement

## Other General Government

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

The salary and benefits of employees who have retired but are in the process of using their accrued benefit hours are budgeted in this department. Once these employees transition to the Pension Plan or deplete their accrued hours, the medical and dental insurance benefits for these employees are budgeted in this department. Similarly, after the City sold the Electric Department, Electric Department retirees' OPEB liabilities are also budgeted in this department.

The Reserve for Uncollected Taxes is set at 2% of the tax levy to account for taxes not collected in the current year or which may be uncollectable. The City's Legal Department handles collections effectively; however, some taxes are uncollectable because no property is available to collect upon, property is in the bankruptcy process, or under protest for 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 paid on time and later determined by the property assessor to be overvalued. Additionally, a property tax for a delinquent year may be adjusted by the assessor before the allowance account

is used and that adjustment is reflected in this department.

This department also is used to budget contingencies for unforeseen expenditures. Because City's facilities continue to age and require unanticipated repair, the FY23 budget includes a contingency for this type of capital expenses.

The State's levy of a 15% gross receipts tax on wine and spirit sale is reflected in this department. This tax is earmarked for education and local government. The State returns 25% of the tax collected from businesses in the City's limits. Of the amount received, half is distributed to the City and County school systems based on average daily attendance.

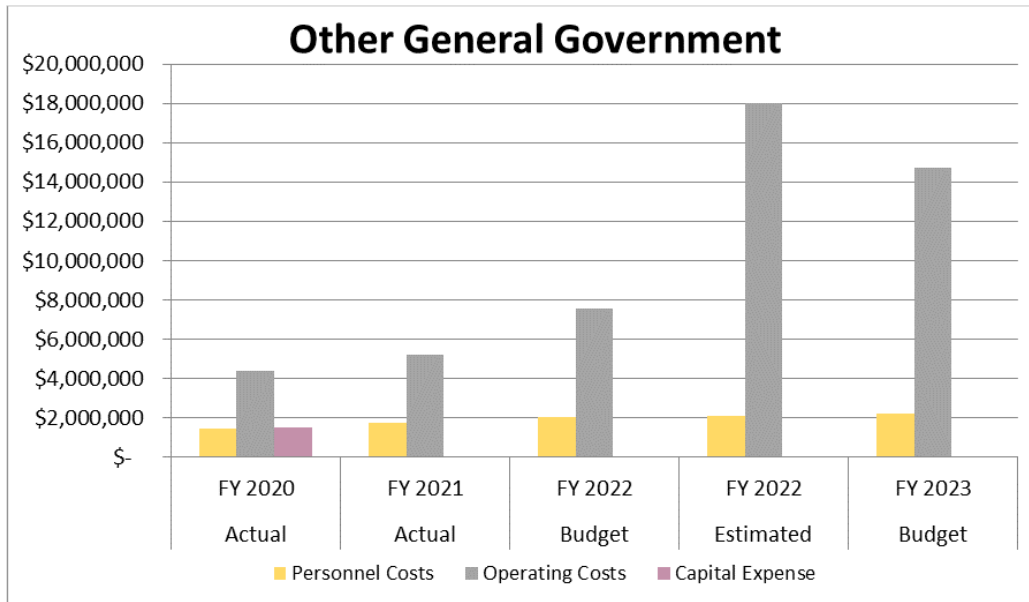
County Shared Costs are budgeted in this department to cover the City's share of the annual costs for the tax roll printing and other various County Assessor charges.

The liability and property insurance premiums charged to the General Fund are budgeted in this department.

The Gateway line item covers expenditures related to the Murfreesboro Gateway Project, including the Gateway Island which is managed by the Recreation Department.

## Expenditure Summary

	Other General Government				
	Actual	Actual	Budget	Estimated	Budget
	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023
<i>Revenues</i>	\$ -	\$ -	\$ -	\$ -	\$ -
Personnel Costs	\$ 1,417,961	\$ 1,709,041	\$ 2,018,071	\$ 2,096,500	\$ 2,216,003
Operating Costs	\$ 4,380,236	\$ 5,190,524	\$ 7,552,447	\$ 18,014,353	\$ 14,712,926
Capital Expense	\$ 1,487,689	\$ -	\$ -	\$ -	\$ -
Total	\$ 7,285,887	\$ 6,899,566	\$ 9,570,518	\$ 20,110,853	\$ 16,928,929



## 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

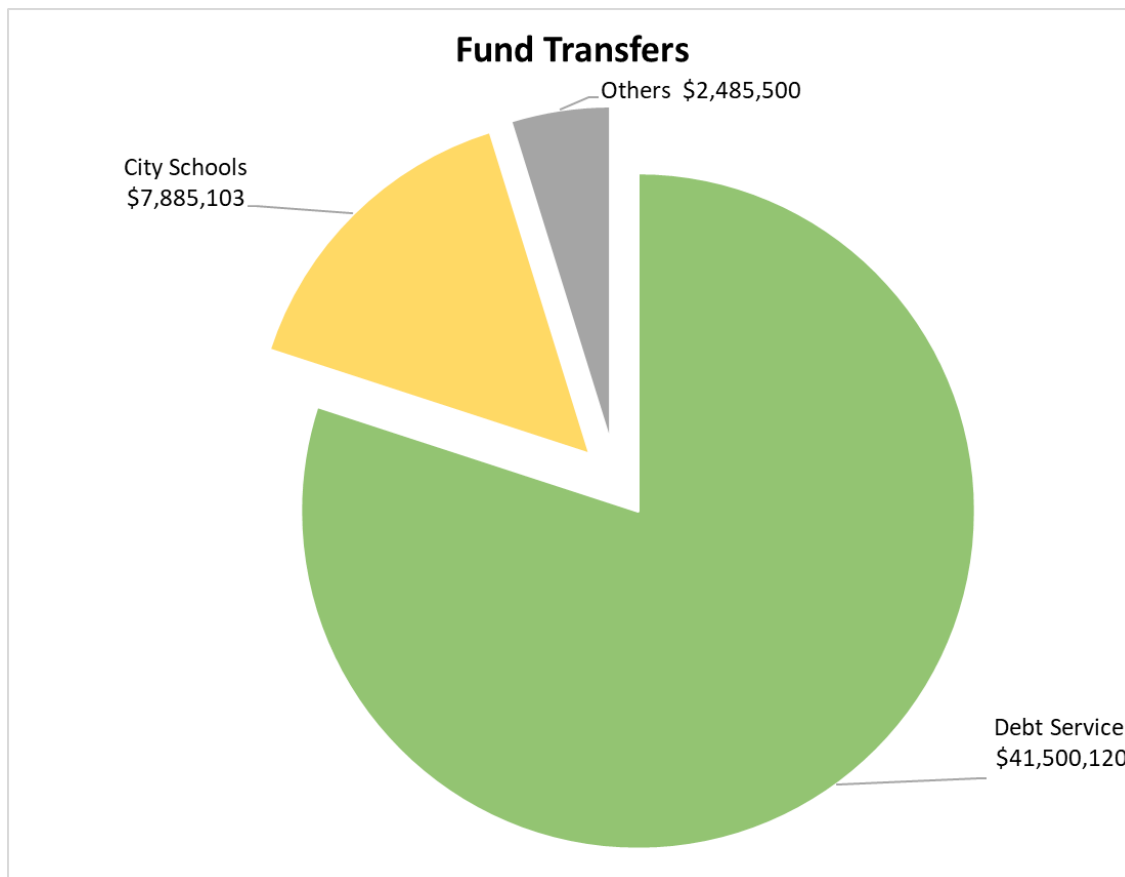
None

## Fund Transfers

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

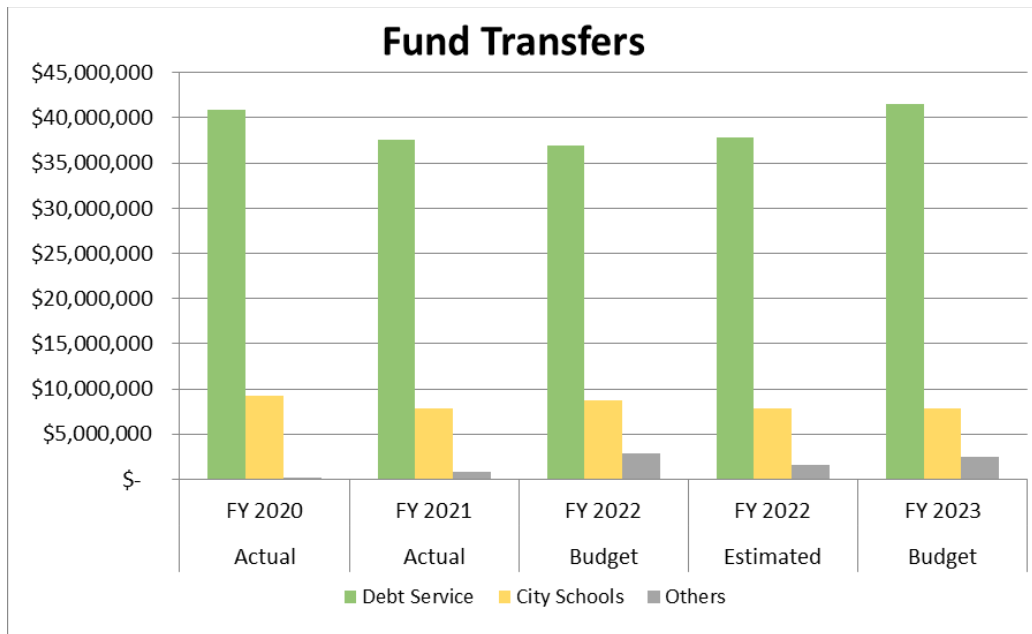
This budget includes funding for City Schools (\$7.9 million), which remains the same as FY22. The transfer for funding debt service has increased approximately \$4.8 million, to a total of \$42.5 million. The transfers to the Drug Fund are 50% of the an-

ticipated Rutherford County court revenue received for drug related crimes. The transfers to Airport Fund of \$1,430,500 is budgeted for the salary and benefits of the Airport Director. In addition, carryover funds from FY22 of \$1.27 million are budgeted for a specific Airport construction project that is partially funded through a State grant and General Fund.



## Expenditure Summary

	Fund Transfers				
	Actual	Actual	Budget	Estimated	Budget
	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023
Debt Service	\$ 40,901,735	\$ 37,596,182	\$ 36,944,437	\$ 37,765,071	\$ 41,500,120
City Schools	\$ 9,184,903	\$ 7,905,603	\$ 8,748,241	\$ 7,885,103	\$ 7,885,103
Others	\$ 25,000	\$ 802,548	\$ 2,912,869	\$ 1,642,369	\$ 2,485,500
Total	\$ 50,111,638	\$ 46,304,332	\$ 48,605,547	\$ 47,292,543	\$ 51,870,723



## 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

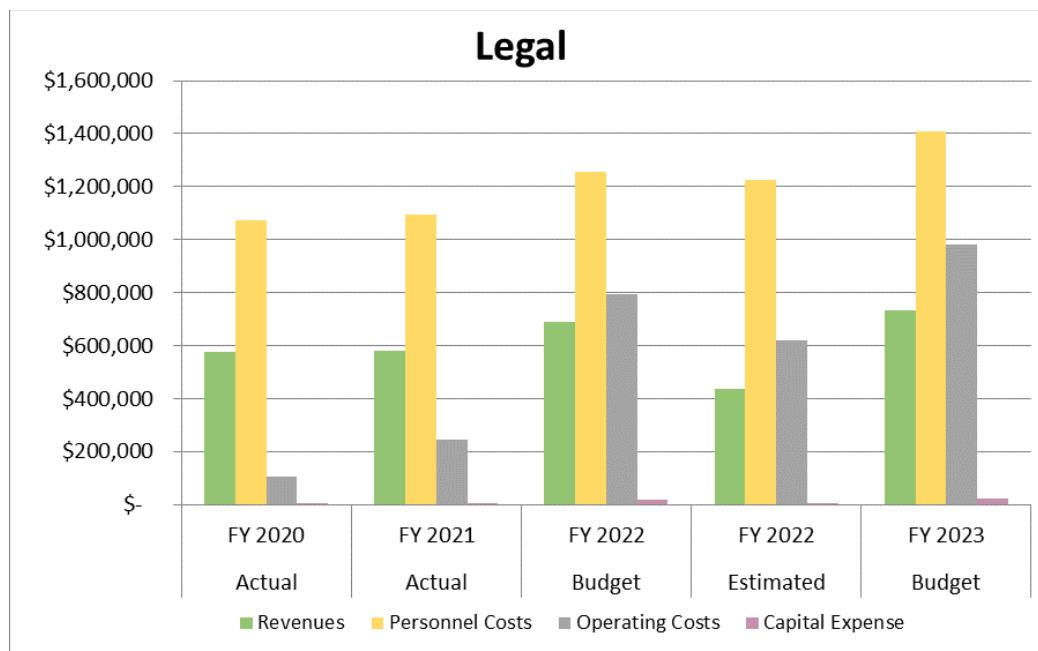
The Legal Department serves as the primary legal advisor to City Council, the City Manager, the City's various boards and commissions, and the City's other departments, including City Schools. The Department provides the legal services regularly required by the City as a municipal government, employer, landowner, 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.

The Department provides guidance 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 historically represents 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 2020	FY 2021	FY 2022	FY 2022	FY 2023
<i>Revenues</i>	\$ 574,671	\$ 581,181	\$ 688,000	\$ 438,512	\$ 731,050
<i>Personnel Costs</i>	\$ 1,071,584	\$ 1,096,097	\$ 1,256,507	\$ 1,226,921	\$ 1,407,675
<i>Operating Costs</i>	\$ 105,952	\$ 245,511	\$ 793,775	\$ 617,916	\$ 981,800
<i>Capital Expense</i>	\$ 3,374	\$ 2,870	\$ 18,500	\$ 3,310	\$ 20,380
<b>Total</b>	<b>\$ 1,180,909</b>	<b>\$ 1,344,478</b>	<b>\$ 2,068,782</b>	<b>\$ 1,848,147</b>	<b>\$ 2,409,855</b>



## **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 and Water Resources 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 2022 Accomplishments

- Maintained efficient and effective delivery of legal services
- Implemented new legal matter/document management software
- Developed charter amendment to facilitate creation of Community Investment Trust to be funded by proceeds from the sale of the City's electric department in 2020
- Supported economic development initiatives

## FY 2023 Department Goals

- Perform assignments related to various economic development projects
- Assist departments with developing ordinances and policies that advance Council priorities and benefit the broader community
- Assist with land acquisition for multiple road and other public works projects
- Continue with work on City-wide administrative policies and procedures manual
- Streamline contract approval process
- Continue to provide timely and high-quality legal guidance to Council and City Staff

## Benchmarking Measures

	FY 2020 Actual	FY 2021 Actual	FY 2022 YTD***
Number of ordinances and resolutions written	139	119	93
Number of real estate transactions	238	320	93
Number of titles searched	4224	4049	3442
Number of pending condemnation cases	34	33	30
Average number of days to process an ITB or RFP from receipt of project to Legal Dept. approval	3.17	2.64	1.26
Number of contracts written or reviewed	638	606	473
Average number of days to process a contract from receipt to Legal Dept. approval	1.9	1.82	1.46
%age of back taxes collected in first year of collectability	97.21%	97.08%	97.73%
Number of public meetings attended	142	139	91
***YTD 3rd 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	FY 2020 Actual	FY 2021 Actual	FY 2022 Estimated	FY 2023 Proposed
Job Description				
City Attorney	1	1	1	1
Deputy City Attorney	1	1	2	2
Assistant City Attorney	3	3	3	3
Attorney	1	1	1	1
Legal Assistant	3	3	3	3
Total Legal Department	9	9	10	10

## Fixed Asset Summary

Account	Amount	Description
Office Machinery & Equipment	\$4,000	Desktop printer replacements
Computer Equipment	\$3,000	IT Equipment
Computer Equipment	\$10,580	FY22 carryforward - copier replacement
Furniture & Fixtures	\$2,800	New and replacement furniture

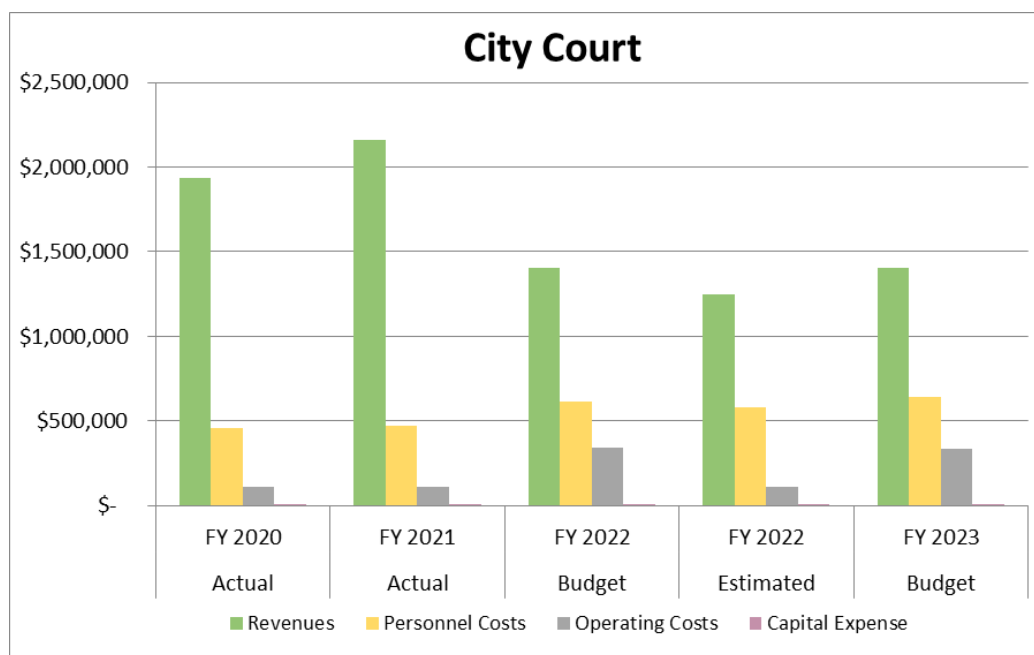
## City Court Department

The City Judge 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 is

assisted by 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 and other agencies.

## Expenditure Summary

	City Court				
	Actual	Actual	Budget	Estimated	Budget
	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023
Revenues	\$ 1,932,516	\$ 2,162,088	\$ 1,402,125	\$ 1,245,747	\$ 1,405,100
Personnel Costs	\$ 457,374	\$ 469,839	\$ 611,431	\$ 578,594	\$ 639,719
Operating Costs	\$ 113,573	\$ 109,661	\$ 339,900	\$ 107,900	\$ 334,450
Capital Expense	\$ 1,055	\$ 290	\$ 2,000	\$ 1,370	\$ 5,700
Total	\$ 572,003	\$ 579,791	\$ 953,331	\$ 687,864	\$ 979,869



## 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 2022 Accomplishments**

- Used Zoom hearings to enable continuation of court operations during ban on in-person proceedings

### **FY 2023 Department Goals**

None

### **Benchmarking Measures**

	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Proposed
Number of Citations Processed	39,213	40,227	41,000	17,328	18,000
Timed Parking Tickets Processed	4,319	7,736	7,500	9,492	9,492
Average Court Docket Size	36.37	38.29	37.5	41.11	41.11

### **Position Summary**

City Court Department	FY 2020 Actual	FY 2021 Actual	FY 2022 Estimated	FY 2023 Proposed
Job Description				
City Judge	1	1	1	1
Chief Court Clerk	1	1	1	1
Deputy Chief Court Clerk			1	1
Court Clerk	3	3	3	3
Administrative Support Specialist II	1	1	1	1
Total City Court Department	6	6	7	7

### **Fixed Asset Summary**

Account	Amount	Description
Machinery & Equipment	\$500	Normal replacement
Office Machinery & Equipment	\$1,500	New safe and normal replacement
Computer Equipment	\$1,200	Purchase of 2 scanners and any other normal replacement.
Furniture & Fixtures	\$2,500	New office furniture for court clerk's office

## INTERNAL SERVICES DIVISION

Purchasing Department	
	Proposed
	FY 2023
Full-Time Positions	3
Total Purchasing Department	3

IT Governance Committee	
	Proposed
	FY 2023
Full-Time Positions	25
Total IT Governance Committee	25

Employee Services Department	
	Proposed
	FY 2023
Full-Time Positions	11
Part-Time Positions	1
Total Employee Services Department	12

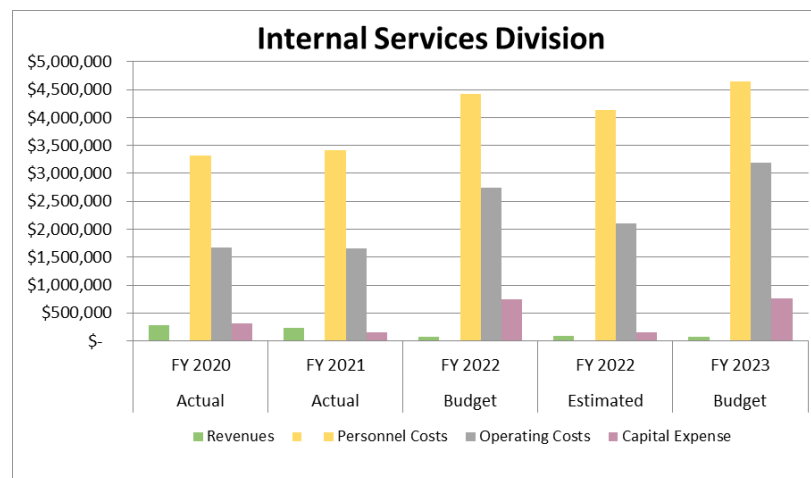
Facilities Maintenance Department	
	Proposed
	FY 2023
Full-Time Positions	13
Part-Time Positions	1
Total Facilities Maintenance Department	14

Total Internal Services Division	54
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The Internal Services Division includes Purchasing, Information Technology (IT), Employee Services, and Facilities Maintenance. The Internal Services Division budget increased by \$695,571 (8.8%) over the FY22 budget. This is largely driven by the increase in personnel costs due to added IT positions.

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 2020	Actual FY 2021	Budget FY 2022	Estimated FY 2022	Budget FY 2023
Revenues	\$ 273,603	\$ 230,509	\$ 80,000	\$ 84,742	\$ 80,000
Personnel Costs	\$ 3,312,615	\$ 3,408,445	\$ 4,415,855	\$ 4,131,225	\$ 4,650,554
Operating Costs	\$ 1,671,075	\$ 1,648,671	\$ 2,738,474	\$ 2,097,928	\$ 3,188,659
Capital Expense	\$ 319,672	\$ 160,539	\$ 750,429	\$ 157,417	\$ 761,115
Total	\$ 5,303,361	\$ 5,217,655	\$ 7,904,758	\$ 6,386,569	\$ 8,600,328



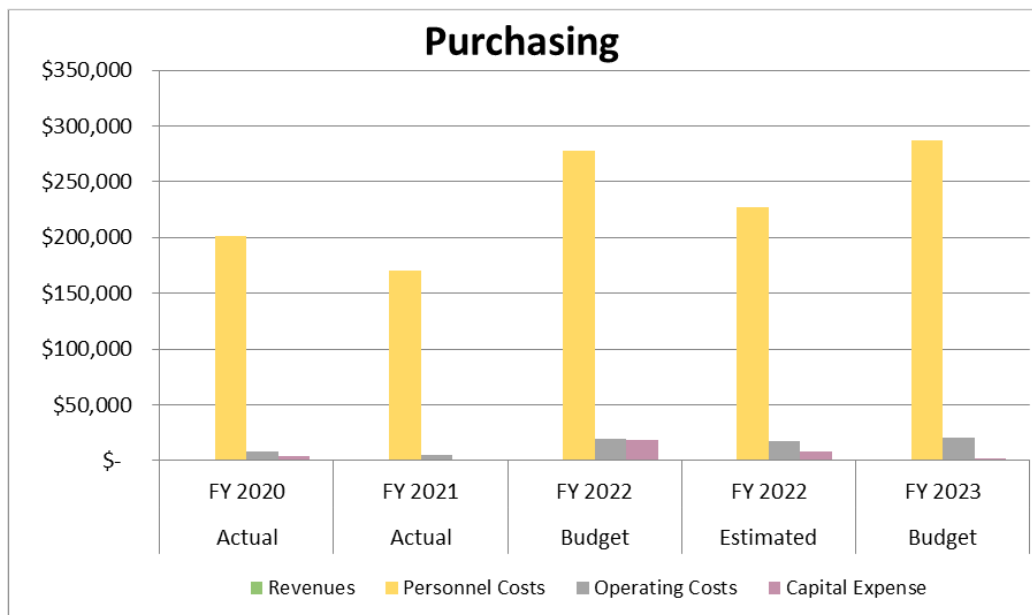
## Purchasing Department

The Purchasing Department procures goods and services used by all City departments. The 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, striving to always be a good steward of public funds by using best practices, market knowledge, and an understanding of the departmental operational needs.

### Expenditure Summary

	Purchasing				
	Actual	Actual	Budget	Estimated	Budget
	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023
Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Personnel Costs	\$ 201,171	\$ 170,051	\$ 277,854	\$ 226,916	\$ 286,821
Operating Costs	\$ 8,341	\$ 4,982	\$ 20,050	\$ 17,043	\$ 20,300
Capital Expense	\$ 4,010	\$ -	\$ 18,200	\$ 8,074	\$ 1,900
Total	\$ 213,522	\$ 175,033	\$ 316,104	\$ 252,033	\$ 309,021



### 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 and City facilities

### *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
- Practice “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 2022 Accomplishments**

- Continued revisions of the purchasing ordinance to support delegation of duties and streamline the procurement processes
- Expanded use of the online electronic bidding program; added Murfreesboro City Schools to the online procurement process
- Added an additional Purchasing Analyst, expanding the department’s capabilities to assist with purchasing and pricing research and the bidding process

### **FY 2023 Department Goals**

- Conclude revision of the purchasing ordinance to support delegation of duties and streamline the purchasing process
- Implement a city-wide Purchasing Card Program (P-Card) to reduce the cost of processing small purchases and streamline the purchasing of essential goods and services
- Continue revision the Purchasing Manual
- Implement use of the contract module within Munis for City departments
- Establish an online Purchasing Department presence for City departments to utilize current City bids

### **Benchmarking Measures**

	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Proposed
Number of requisitions processed	8,537	7,499	8,600	7,932	8,000
Number of Purchase Orders processed	8,537	7,499	8,600	7,755	8,000
Number of Bids/Requests for Proposals approved	32	32	42	53	60
Number of Change Orders Completed	Not tracked	Not tracked	1,654	1,900	2,000

### Position Summary

Purchasing Department	FY 2020 Actual	FY 2021 Actual	FY 2022 Estimated	FY 2023 Proposed
Job Description				
Purchasing Director	1	1	1	1
Purchasing Analyst	1	1	2	2
Total Purchasing Department	2	2	3	3

### Fixed Asset Summary

Account	Amount	Description
Office Machinery & Equipment	\$500	Normal replacement
Computer Software Expense	\$300	Normal replacement
Computer Equipment	\$300	Normal replacement
Furniture & Fixtures	\$800	Normal replacement

## **Information Technology Department**

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The IT Department is structured as a IT Governance Committee with three components led by an IT Manager. These components are Information Systems, Geographic Information Systems (GIS), (hardware), and Public Safety Systems. This structure provides strong service delivery, timely responses, and proper resource allocation to the varied divisions of the City. The IT Governance Committee as a whole will be responsible for acquisition, installation, maintenance, training, and planning for the City's technology needs. This encompasses all areas including hardware, software, mobile technology, public safety, geographic information systems, and other computers and devices.

### **Organization Information Systems**

The Information Systems component focuses on internally facing software programs, including the City's Enterprise Resource Planning (ERP) program utilized by Finance, Payroll and Employee Services. The component also supports the newly implemented City Council agenda management software, credit card payment programs throughout the City, Parks & Recreation, Golf, City Court and other programs utilized for payment processing. This component will also address utility enterprise programs and land management software and includes project management to assist in implementation of new programs, modules, and upgrades. This component includes the Help Desk which serves all City departments IT requests and will act as triage for the other components.

This component supports all City departments' hardware needs. This includes verifying equipment needed, ensuring the appropriate equipment is utilized and purchased with the most advantageous pricing through bulk contract pricing, purchasing cooperatives, etc. This component manages instal-

lation and provides oversight of new or replacement equipment and advises configuration set-ups in remodeled or newly constructed offices for proper hardware placement and connections.

IT will also manage the annual computer replacement program which is funded through the operating budget at an annual cost of \$100,000. The goal is to maintain a 5-year PC replacement cycle for all computers and laptops. This allows the City to remain current on technologies in order to maximize efficiencies and resources and reduce staff downtime

### **Geographic Information Systems (GIS)**

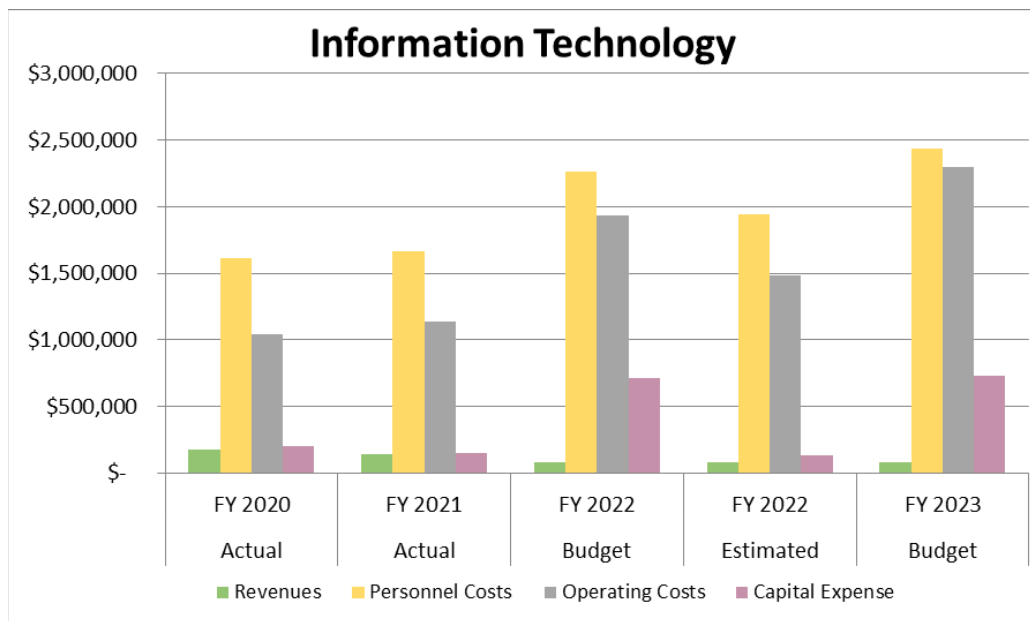
The GIS component works closely with the Development Services Division of the City as well as all other divisions to provide accurate mapping tools to assist with City employees, residents and potential developers/investors with information on development, FEMA flood plain, zoning, plats, urban growth boundaries, historic districts, school zones and other relevant data. GIS manages multiple data partnerships with other departments and agencies. These partnerships provide more robust datasets by integrating multiple data sources. Examples of data partners include Emergency Services, Water Resources, CUD, County Property Appraiser, Sheriff, and County GIS.

### **Public Safety Systems**

The Public Safety Systems component supports Police and Fire Rescue operations and manages the various hardware, software and other equipment needs of the Public Safety Division on a 24/7 basis. This includes managing radios, communications software, communications towers, camera technologies, phone, internet and all other telecommunications equipment and programs utilized in Public Safety.

## Expenditure Summary

	Information Technology				
	Actual	Actual	Budget	Estimated	Budget
	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023
Revenues	\$ 172,210	\$ 138,677	\$ 80,000	\$ 80,166	\$ 80,000
Personnel Costs	\$ 1,615,382	\$ 1,661,076	\$ 2,261,867	\$ 1,939,300	\$ 2,432,644
Operating Costs	\$ 1,044,038	\$ 1,136,575	\$ 1,937,500	\$ 1,482,185	\$ 2,298,640
Capital Expense	\$ 201,214	\$ 153,265	\$ 712,794	\$ 134,043	\$ 732,700
Total	\$ 2,860,634	\$ 2,950,917	\$ 4,912,161	\$ 3,555,528	\$ 5,463,984



## Implementation of Council Priorities

### *Maintain Public Safety*

- Maintain and improve software systems to assist in effective 911 communications
- Maintain digital radio system for interoperable communication for internal and external communication to surrounding departments and agencies
- Assist departments in increasing effectiveness and efficiency in the delivery of public safety 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 2022 Accomplishments**

- Deployed software system for 911 Communications to assist with fire and medical dispatch.
- Deployed software for citizen feedback on communications
- Deployed automated fire alerting systems to all stations for standardized dispatch communication
- Created and Maintained Cybersecurity best practices
- Implementation of MFA and SSO
- Implementation of managed security service
- Implementation of new backup solution
- Implementation of new features in ERP software
- Began migrating data away from servers hosted locally to platforms designed to support content-specific data types.
- Began redesign of network config to support TDOT I-24 corridor project
- Configured new virtual server environment for GIS integration with CityWorks
- Created Solid Waste GIS Solution for updating routes efficiently in the browser.
- Hired new GIS Analyst to help collect drone data & assist with GIS workload.
- Updated Public Safety Portal for Fire, Police & EMS use

### **FY 2023 Department Goals**

- Increase network security and functionality by setting up improved authentication methods
- Increase proactive support of our networks and infrastructure availability and disaster recovery with business continuity plan
- Deploy public safety body camera systems to all Police officers
- Deploy neighborhood public safety cameras for crime prevention
- Deploy automated license plate readers for crime prevention
- Create cybersecurity awareness training program
- Replace network cabling in all City buildings constructed prior to 2015
- Install new security cameras and monitoring system
- Deploy interactive City-informational kiosks

- Implementation of additional hardware and network segmentation for any device governed by PCI policy
- Complete all infrastructure changes necessary for TDOT I-24 project
- Complete migration of GIS to new virtual environment.
- Upgrade Public Safety Portal
- Obtain new contours, ortho & planimetric data.
- Integrate GIS with CityWorks

### Benchmarking Measures

	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Proposed
Servers Maintained	190	265	280	216	240
PC's Maintained	1,022	1,162	1,300	1,306	1,340
VLAN's Maintained	110	111	120	115	120
VPN's Maintained	370	400	450	410	450
PBX's Maintained	570	590	620	600	620
Network Availability	99%	99%	99%	99%	99%
% of Time Spent on Repairs	80%	75%	75%	65%	65%
% of Time Spent on Administration & Support	20%	25%	25%	35%	35%
Total Service Desk Calls	8,971	9,578	10,200	7,141	8,452
Service Desk Calls Resolved at Time of Call	1,345	3,351	4,080	1,053	1,436
Service Desk Calls Resolved within 4 Hours	5,382	2,613	3,500	3,698	2,868
Service Desk Calls Resolved within 8 Hours	1,973	2,428	2,040	1,897	3,098
% Service Desk Tickets Causing Work Interruptions Closed within 4 Days	97.0%	98.5%	99%	97.5%	99%

Benchmarking measures are redesigned for FY21. Some prior year information is not available.

### Position Summary

IT Governance Committee	FY 2020 Actual	FY 2021 Actual	FY 2022 Estimated	FY 2023 Proposed
Job Description				
IT Network Manager		1	1	1
IT Systems Manager		1	1	1
IT Assistant Network Manager			1	1
IT GIS Manager		1	1	1
IT Assistant GIS Manager			1	1
IT Public Safety Manager		1	1	1
IT Assistant Public Safety Manager			1	1
IT Public Safety Radio/Telecom Manager			1	1

IT Governance Committee	FY 2020 Actual	FY 2021 Actual	FY 2022 Estimated	FY 2023 Proposed
GIS Analyst	3	4	4	4
Systems Analyst	1	2	2	2
Network Administrator	4	5	4	4
Network Specialist	5	5	5	4
Budget Analyst				1
Help Desk Support Specialist	1	1	1	0
Administrative Support Specialist II				1
Administrative Support Specialist I	1	1	1	0
IT Director	1	1	0	0
Assistant IT Director	2	0	0	0
GIS Coordinator	1	0	0	0
Systems Coordinator	1	0	0	1
Total IT Governance Committee	20	23	25	25

### Fixed Asset Summary

Account	Amount	Description
Machinery & Equipment	\$2,500	Normal replacement
Computer Software Expense	\$50,000	vCenter
Computer Software Expense	\$115,200	AMS Implementation Costs
Computer Equipment	\$100,000	5 Year PC Replacements
Computer Equipment	\$70,000	Replacement Network Switches 5 years or older
Computer Equipment	\$150,000	VDI Server/20 Clients/Replication - POS PCI
Computer Equipment	\$65,000	VM Host for Traffic
Computer Equipment	\$165,000	FY22 carryforward - network switches
Furniture & Fixtures	\$15,000	Normal replacement

## Employee Services Department

The primary role of the Employee Service 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, Employee Services focuses is on:

- Advising and consulting with leadership on employee-related matters
- Providing full-cycle recruitment to attract, onboard, develop, motivate, and retain high-performing employees
- Developing and overseeing employee benefits and wellness programs



- Developing, promoting, and enforcing City Employee policies

- Providing compliance and leadership training

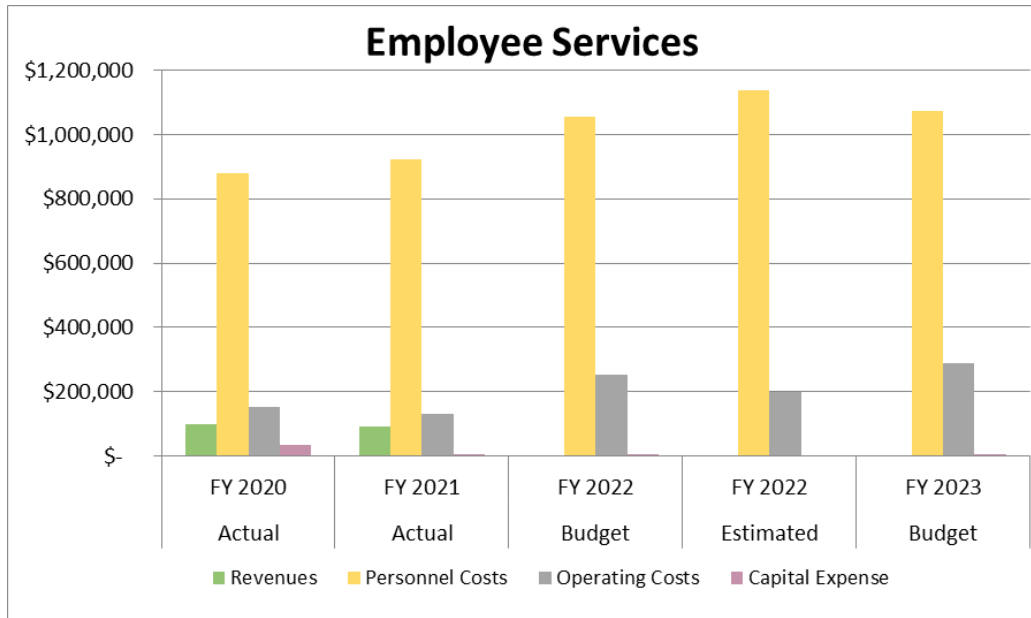
- Proactively engaging in work-site safety through programs, training, to include a robust workers' compensation and return to work program

- Developing recognition programs that engage our employees

Employee Services adds value to the City through strategic utilization of policies, programs, and procedures to ensure they have a positive impact to the City in a measurable way.

## Expenditure Summary

	Employee Services				
	Actual	Actual	Budget	Estimated	Budget
	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023
<i>Revenues</i>	\$ 99,024	\$ 91,832	\$ -	\$ 326	\$ -
<i>Personnel Costs</i>	\$ 879,925	\$ 923,262	\$ 1,055,307	\$ 1,136,221	\$ 1,071,344
<i>Operating Costs</i>	\$ 152,543	\$ 132,386	\$ 253,350	\$ 199,600	\$ 289,730
<i>Capital Expense</i>	\$ 33,470	\$ 5,472	\$ 4,800	\$ 3,300	\$ 4,900
<b>Total</b>	<b>\$ 1,065,938</b>	<b>\$ 1,061,120</b>	<b>\$ 1,313,457</b>	<b>\$ 1,339,122</b>	<b>\$ 1,365,974</b>



## 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, stoploss coverage, and ancillary coverage
- Efficiently manage workers' compensation claims and return to work program

### *Establish a City Brand*

- Develop recruitment material to inform, engage, and attract top talent
- Train management on effective and strategic leadership

## FY 2022 Accomplishments

- Developed and launched City intranet for employees
- Developed a Donated Leave Program
- Revised the Classification and Compensation Policy
- Created and delivered leadership training
- Implement a City-wide Performance Review Program

## FY 2023 Department Goals

- Revise Employee Handbook
- Develop an Administrative Policy Manual

- Improve City-wide Employee Performance Review Program
- Implement Online Open enrollment
- Improve Employee Wellness program
- Revise New Hire Orientation Program
- Revise ACA Reporting Format
- Create and Implement more Leadership Training

### **Benchmarking Measures**

Calendar Year Metrics	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Proposed
Medical/RX and Admin Costs	\$17,795,939	\$17,611,907	18,509,710	\$20,623,280
Full-Time Employee Turnover Rate	9.0%	8.4%	13%	15%
Full-Time Employee Hires	180	99	186	205
Number of HR Staff/FTE's	9.5	10.5	10.5	10.5

### **Position Summary**

Employee Services Department	FY 2020 Actual	FY 2021 Actual	FY 2022 Estimated	FY 2023 Proposed
Job Description				
Employee Services Director	1	1	1	1
Assistant Employee Services Director	1	1	1	1
Training and Development Manager	1	1	1	1
Employee Services Manager			1	1
Administrative Support Specialist II			1	1
Benefits Administrator	2	2	1	1
Employee Services Assistant	2	2	3	3
Employee Services Generalist	1	1	1	1
Safety Officer*	1	1	1	1
Claims Specialist*	1	1	0	0
Full-Time Positions	10	10	11	11
Administrative Support Specialist I	0	1	1	1
Part-Time Positions	0	1	1	1
Total Employee Services Department	10	11	12	12
*Transferred from Risk Management Fund				

### Fixed Asset Summary

Account	Amount	Description
Office Machinery & Equipment	\$3,000	Normal replacement
Computer Software Expense	\$500	Adobe
Computer Equipment	\$400	Normal replacement
Furniture & Fixtures	\$1,000	Normal replacement

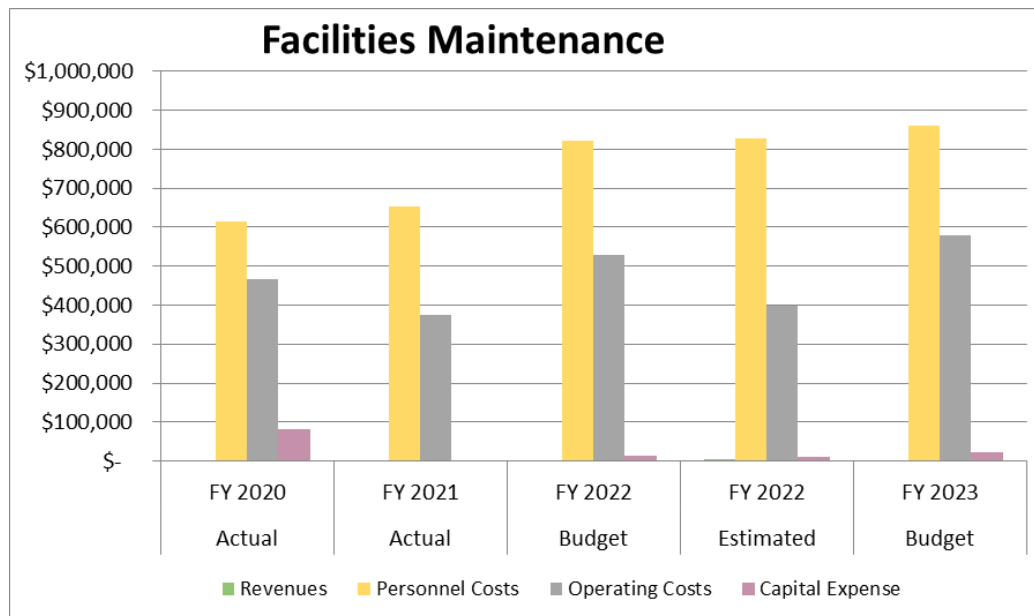
## Facilities Maintenance Department

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

Maintenance 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 2020	FY 2021	FY 2022	FY 2022	FY 2023
<i>Revenues</i>	\$ 2,368	\$ -	\$ -	\$ 4,250	\$ -
<i>Personnel Costs</i>	\$ 616,137	\$ 654,056	\$ 820,828	\$ 828,787	\$ 859,745
<i>Operating Costs</i>	\$ 466,153	\$ 374,727	\$ 527,574	\$ 399,099	\$ 579,989
<i>Capital Expense</i>	\$ 80,977	\$ 1,802	\$ 14,635	\$ 12,000	\$ 21,615
<b>Total</b>	<b>\$ 1,163,268</b>	<b>\$ 1,030,585</b>	<b>\$ 1,363,037</b>	<b>\$ 1,239,886</b>	<b>\$ 1,461,349</b>



### 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 2022 Accomplishments**

- Scheduled to complete over 1600 Preventive Maintenance Inspections and 3000 tenant work order requests through the Facility Dude and Cityworks Facilities Maintenance Program
- Facilities HVAC Technician continues to serve all departments with emergency repairs saving the city thousands in labor and materials
- Initiated and completed the St Clair partition replacement
- Licensed 3 technicians in the Mitsubishi City Multi Maintenance Program
- Completed Patterson Park Roof Top Unit Replacements and chiller tower rebuild
- Completed fire sprinkler replacement in both City Hall Parking Garages
- Completed Employee Services office renovation

### **FY 2023 Department Goals**

- Plan and start City Buildings ADA Improvements Project
- Develop and initiate a Traffic Control Plan for the City Hall Garages
- Initiate and complete parking garage level 1 ceiling guttering system replacement
- Provide citywide HVAC preventative maintenance and continue providing emergency repairs
- Provide citywide generator preventative maintenance and continue providing emergency repairs
- Continue targeting and replacing all R22 refrigerant HVAC units

### **Benchmarking Measures**

	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Proposed
Maintenance Work Orders Completed	3,960	3,560	4,700	3,536	4,300

### **Position Summary**

Facilities Maintenance Department	FY 2020 Actual	FY 2021 Actual	FY 2022 Estimated	FY 2023 Proposed
Job Description				
Facilities Superintendent	1	1	1	1
Maintenance Foreman	1	1	1	1
Maintenance Crew Leader	1	1	1	1
Custodian	6	7	7	7
Building Maintenance Technician			1	1
Maintenance Technician	2	2	2	2
Full-Time Positions	11	12	13	13
Facility Attendant	1	1	1	1

Facilities Maintenance Department	FY 2020 Actual	FY 2021 Actual	FY 2022 Estimated	FY 2023 Proposed
Maintenance Crew Leader	1	1	0	0
Part-Time Positions	2	2	1	1
Total Facilities Maintenance Department	13	14	14	14

### Fixed Asset Summary

Account	Amount	Description
Machinery & Equipment	\$3,100	Extinguishers
Machinery & Equipment	\$1,000	Vacuum
Machinery & Equipment	\$2,500	Normal replacement – City Hall
Machinery & Equipment	\$2,500	Normal replacement – Police HQ
Machinery & Equipment	\$525	Extension ladder
Machinery & Equipment	\$800	Wrenches
Machinery & Equipment	\$500	Power tool combo kit
Machinery & Equipment	\$140	Replacement batteries
Machinery & Equipment	\$600	Impact wrench
Machinery & Equipment	\$400	Metric socket set
Machinery & Equipment	\$500	Step ladder
Machinery & Equipment	\$750	Tool set
Machinery & Equipment	\$300	Multimeter/megohmmeter kit
Machinery & Equipment	\$4,000	M18 Force Logic Press with kit
Office Machinery & Equipment	\$1,500	Normal replacement

## PUBLIC SAFETY

Police Department	
	Proposed
	FY 2023
Sworn Personnel	315
Civilian Personnel	78
Full-Time Positions	393
Part-Time Positions	51
Total Police Department	444

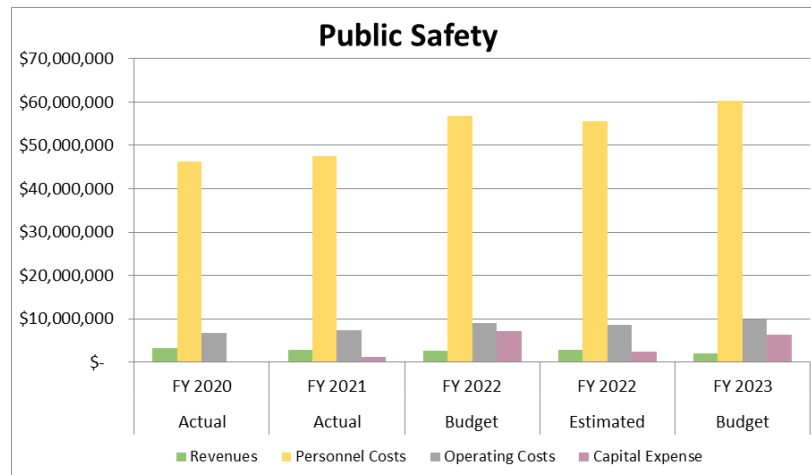
Fire & Rescue Department	
	Proposed
	FY 2023
Full-Time Positions	243
Part-Time Positions	1
Total Fire Department	244

Total Public Safety	688
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Public Safety includes both the Police Department and the Fire & Rescue Department. Overall, Public Safety budgets increased by a combined amount of \$3,516,532 (4.81%) over the FY22 budget. This is primarily due to an increase in personnel costs across the division.

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	Actual	Budget	Estimated	Budget
	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023
Revenues	\$ 3,162,289	\$ 2,852,451	\$ 2,598,765	\$ 2,773,052	\$ 2,043,100
Personnel Costs	\$ 46,242,579	\$ 47,425,459	\$ 56,851,245	\$ 55,637,934	\$ 60,380,719
Operating Costs	\$ 6,702,770	\$ 7,422,744	\$ 8,998,947	\$ 8,574,240	\$ 9,911,709
Capital Expense	\$ 232,132	\$ 1,177,013	\$ 7,192,021	\$ 2,499,407	\$ 6,266,317
Total	\$ 53,177,481	\$ 56,025,216	\$ 73,042,213	\$ 66,711,580	\$ 76,558,745



## Police Department

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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 community and visitors' daily lives.



Through prompt, efficient, and courteous service, the Police Department strives to create a better quality of life. Murfreesboro Police works toward accomplishing this goal 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, 305 police officers, 39 emergency communications staff, 36 non-sworn support staff, 34 school patrol, and two parking enforcement staff members contribute to our community's protection and service. During the 2021 fiscal year, Officers responded to 109,876 calls for service (about 301 calls per day), completed 14,883 official police reports, and initiated 5,654 criminal charges.

Department resources are organized into five (5) divisions: Uniformed Division, Criminal Investigations Division, Administrative Services Division, Operations Division, and Emergency Communications Division.

The Uniformed Division, consisting of 223 sworn officers, is the largest single unit of the department

and provides all uniformed police services for Murfreesboro citizens. The Uniform Division consists of two sections, Patrol and Traffic/Special Services. The Patrol section operates 24 hours a day, with three (3) primary patrol shifts and several specialized enforcement units, directed Patrol and COPs, which allows the department to cover the almost 64 square miles that encompass the City of Murfreesboro. Additionally, the Traffic and Special Services section includes the Special Operations Unit (S.O.U.), Homeless Outreach Services Team (H.O.S.T.), Traffic Enforcement Unit, Fatal Accident Crash Team (F.A.C.T.), Murfreesboro Police Alcohol Counter-Measures Team (M.P.A.C.T.), Canine Unit, Parks and Greenway Patrol. These functions supplement the Patrol section to provide specific means of enforcement and crime detection.

The Criminal Investigations Division (C.I.D.) is responsible for investigating and prosecuting crimes reported to the 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. Each Section comprises dedicated investigators that focus specifically on solving crimes providing justice and closure for victims. These sections are supported by detectives and crime scene technicians who process crime scenes, gather evidence, and interview victims, witnesses, and suspects of crimes. During the fiscal year 2021, the C.I.D. assigned 2,749 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 (F.T.E.P.), Recruiting, Community Engagement Section, School Patrol Program, School Resource Officers (S.R.O.) program, and logistics. Also, staff members in this division have oversight of all department POST training requirements, including firearms training. Throughout the fiscal year 2021, the training section provided or coordinated a total of 26,410 hours of training for department personnel and other outside law enforcement agencies.

The Operations Division consists of the Office of Professional Responsibility Section, Records Section, Property and Evidence, and Crime Data Analyst. The primary function of the Office of Professional Responsibility (O.P.R.) is to investigate citizen complaints and complete other internal investigations. O.P.R. also processes public information requests by compiling requested documents and prepare them for dissemination. During the fiscal year 2021, O.P.R. processed 429 open records requests. For the fiscal year 2022 that number is estimated to total 610 which is an increase of 30% from year to year. In addition to primary responsibilities, O.P.R. manages and maintains a database of all employee files and is responsible for coordinating all off-duty job assignments. During fiscal year 2021, O.P.R. completed 40 internal affairs investigations and provided 1,603 copies of in-car video to officers, attorneys, and citizens. The Records Section is responsible for storing and maintaining

all records and property submitted by police officers. Records Section clerks enter all police records into a Records Management System (R.M.S.), handle telephone inquiries regarding reports and property, mail requested information, and research to provide data as requested. The Records section processed 14,883 police reports for FY21 that required approval and submittal to the Tennessee Incident-Based Reporting System (T.I.B.R.S.).

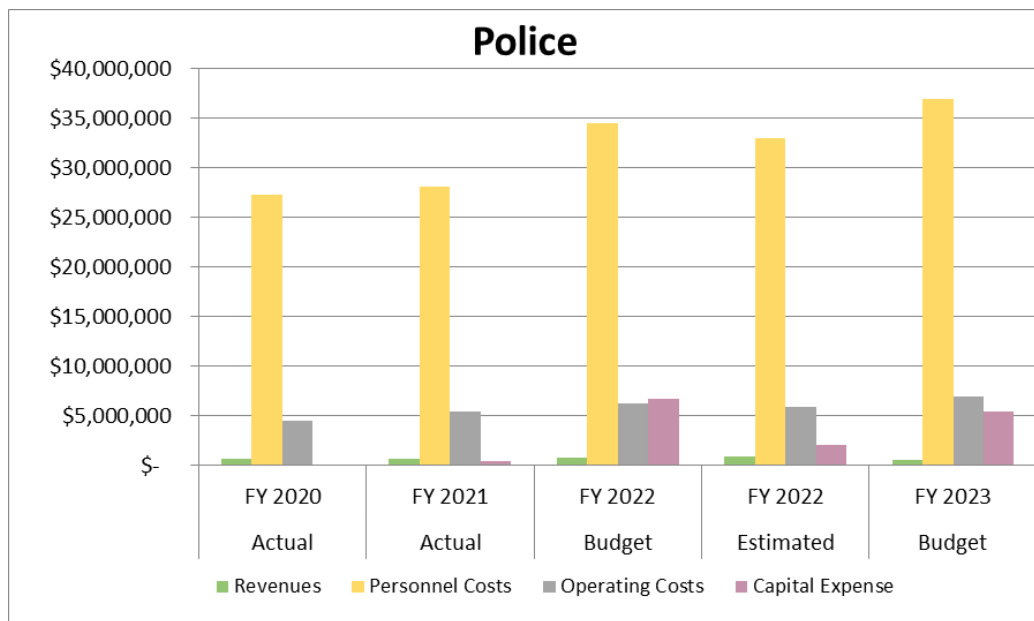
The Emergency Communications Division serves the community by answering emergency and non-emergency calls for service, coordinating responses for those calls, and assisting the emergency service providers in protecting life and property. Consistently, this center is the busiest Public Safety Answering Point (P.S.A.P.) in Rutherford County. During the fiscal year 2021, more than 207,516 phone calls were received and processed, and Emergency Communications Personnel coordinated 109,876 calls for police service responses.

Information Systems consists of one Public Safety IT Manager, Assist Public Safety IT Manager, two Network Administrators, four Computer/IT Specialists and one GIS Analyst, working together with the goal of providing the most recent technology for all city first responders and dispatchers to utilize during day-to-day operations. Working in cooperation with the Public Safety IT staff is a contracted Field Service Operator (FSO) who manages all service work related to the City's radio communications system. IT has continued improvements to existing technology-based systems and infrastructure for the Police and Fire Departments as newer technology becomes available.



## Expenditure Summary

	Police				
	Actual	Actual	Budget	Estimated	Budget
	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023
Revenues	\$ 713,402	\$ 712,457	\$ 771,253	\$ 945,154	\$ 570,400
Personnel Costs	\$ 27,315,665	\$ 28,147,339	\$ 34,544,573	\$ 33,028,814	\$ 36,890,638
Operating Costs	\$ 4,557,738	\$ 5,465,392	\$ 6,274,617	\$ 5,867,282	\$ 7,003,154
Capital Expense	\$ 26,070	\$ 454,262	\$ 6,688,140	\$ 2,042,000	\$ 5,497,100
Total	\$ 31,899,474	\$ 34,066,993	\$ 47,507,330	\$ 40,938,096	\$ 49,390,892



## 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 2022 Accomplishments**

- Established a mental health co-responder program in cooperation with Volunteer Behavioral Health Care
- Established Homeless Outreach Services Team
- Established an additional Personal Crimes Unit in CID
- Continued focus on officer wellness through training and the establishment of a peer mentoring program for certified officers
- Hosted inaugural Teen Citizen's Police Academy
- Began testing and evaluation of multiple body camera systems
- Developed a plan to acquire and deploy a network of fixed and mobile cameras to acquire real time information that will be used to combat violent crime
- Began evaluating of Advanced License Plate Reader (ALPR) technology and development of deployment plan
- Continued efforts to coordinate multiple technologies into a "Real Time Crime Information Center" to assist in the deployment of resources to prevent and solve crimes
- Reimplementation of technology to provide an electronic citation program allowing integration with City Court.
- Began 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
- Implemented Emergency Fire Dispatch (EFD) and Emergency Medical Dispatch (EMD) emergency call processing protocol software in order to provide a consistent, traceable system for 9-1-1 and non-emergency calls

- Completed initial steps in the implementation of a 9-1-1 Comprehensive Quality Program for evaluating emergency call processing
- Implemented MFRD Locution Alerting into emergency communications workflow
- Continued implementation of a National Center for Missing and Exploited Children (NCMEC) 9-1-1 Call Center Partnership
- Continued efforts towards the attainment of Association of Public Safety Communications (APCO) Agency Training Program Certification for Murfreesboro Emergency Communications
- Implemented Cue-Hit system which facilitates 9-1-1 engagement with the community and allows feedback to improve services to the community

### **FY 2023 Department Goals**

- Full implementation of body cameras program for all certified officers
- Full deployment of a network of fixed and mobile cameras to acquire real time information that will be used to combat violent crime
- Establish an AED (Automatic External Defibrillator) program to equip officers with the ability to provide early intervention into cardiac related events
- Full deployment of a dedicated Traffic Unit
- Full deployment of Advanced License Plate Reader (ALPR) technology
- Full coordination of technologies into a “Real Time Crime Information Center” which will allow us to better deploy resources to prevent and solve crimes
- Expand recruiting capabilities for both certified and non-certified personnel
- Attain Association of Public Safety Communications (APCO) Agency Training Program Certification for Murfreesboro Emergency Communications
- Begin development of an Incident Dispatch Team and a Telecommunicator Emergency Response Team to support incident communications and disaster response operations
- Implement text to 9-1-1
- Begin steps towards the implementation of Emergency Police Dispatch (EPD) call processing protocol software

### **Benchmarking Measures**

Workload Indicator	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Proposed
Telephone Calls Received	207,250	207,516	206,000	200,000	206,000
Total 911 Calls Received	47,850	51,393	54,000	55,700	57,000
Calls for Service	130,300	109,876	138,000	115,000	118,500
Traffic Crashes - Total	5,608	5,427	6,000	5,985	6,000
Fatalities	5	9	12	5	7

Workload Indicator	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Proposed
Injury	1,250	1,175	1,300	1,251	1,300
Non-Injury	4,353	4,243	4,688	4,729	4,800
Incident Reports	15,354	14,883	16,550	13,795	15,000
Arrests	6,031	5,654	6,600	5,500	5,600
Traffic Citations	8,022	11,171	8,700	10,716	10,000
Parking Citations - Total	4,579	8,074	7,000	9,785	9,500
Training Hours – Total	34,163	26,410	40,000	30,000	35,000
S.R.O. (D.A.R.E. / G.R.E.A.T. /TMF Program) Classes	141	206	175	300	300
Community Education Classes	43	12	165	30	45
Citizen Police Academy (C.P.A.)	47	0	50	45	50
K-9 Deployments – Total	167	210	250	196	200
Internal Investigations	32	40	45	32	40
Criminal Investigations Division:					
Cases Assigned	2,252	2,749	3,400	2,613	2,800

### Position Summary

Police Department	FY 2020 Actual	FY 2021 Actual	FY 2022 Estimated	FY 2023 Proposed
Job Description				
Police Chief	1	1	1	1
Deputy Police Chief	1	1	1	1
Captain	5	5	7	7
Lieutenant	13	16	15	15
Sergeant	40	40	43	43
Police Officer	221	237	238	248
Sworn Personnel	281	300	305	315
<u>Civilian</u>				
Communications Director			1	1
Communications Shift Supervisor	7	6	6	7
Emergency Communications Coordinator	3	3	3	3
Dispatcher	28	29	29	32
Parking Enforcement Aide	2	2	2	2
Crime Data Analyst Supervisor				1
Crime Data Analyst	2	2	4	3
Crime Scene Technician	3	3	3	3
Finance Manager	1	1	1	1
Inventory & Purchasing Coordinator	1	1	1	1

Police Department	FY 2020 Actual	FY 2021 Actual	FY 2022 Estimated	FY 2023 Proposed
Public Information Officer*	1	1	1	1
Executive Assistant			1	1
Employee Services Supervisor				1
Administrative Assistant II	2	2	1	0
Administrative Support Specialist II	9	9	9	9
Police Evidence Technician	8	8	8	8
Multimedia Evidence Technician				2
Open Records Coordinator				1
Sex Offender Coordinator	1	1	1	1
Communications Manager	1	1	0	0
Administrative Support Specialist I	1	0	0	0
Custodian**	1	0	0	0
Civilian Personnel	70	69	71	78
Total Full-Time Positions	351	369	376	393
Information Desk	9	9	6	6
Dispatcher	2	1	1	1
Private School Traffic Patrol	3	3	3	3
School Traffic Patrol	32	35	39	40
Total Part-Time Positions	46	48	50	51
Total Police Department	397	417	426	444

\*Transferred from City Manager's Office

\*\*Transferred to Facilities Maintenance Department

### Fixed Asset Summary

Account	Amount	Description
Machinery & Equipment	\$10,000	Normal replacement
Machinery & Equipment	\$4,400	Force on force protective equipment
Machinery & Equipment	\$2,000	Mavic Mini Drone
Machinery & Equipment	\$10,000	Point Blank Carriers only
Machinery & Equipment	\$2,000	Replacement Tent Covers
Machinery & Equipment	\$345,000	Lifepak CR2 AED
Machinery & Equipment	\$119,600	Point Blank Body Armor replacements with carriers
Machinery & Equipment	\$33,000	Red Dot Pistol Optics
Machinery & Equipment	\$20,000	Night vision binoculars
Machinery & Equipment	\$33,000	Matrice 300 Drone
Machinery & Equipment	\$15,000	Under Door Pole Camera
Machinery & Equipment	\$27,800	Simunition helmet/protector kits
Machinery & Equipment	\$18,900	Simunition Protective sets

<b>Account</b>	<b>Amount</b>	<b>Description</b>
Transportation Equipment	\$4,650,000	FY22 carryforward - Police vehicles
Office Machinery & Equipment	\$5,000	Normal replacement
Office Machinery & Equipment	\$2,400	911 Phone Headsets
Computer Software Expense	\$1,999	GeoTime Enterprise - Cloud Edition
Computer Software Expense	\$1,999	GeoTime Live
Computer Software Expense	\$10,200	Background Investigation Technology
Computer Software Expense	\$20,802	Normal replacement
Computer Software Expense	\$12,000	CueHit 911
Computer Equipment	\$36,000	Copiers
Computer Equipment	\$20,000	Normal replacement
Computer Equipment	\$20,000	AV monitors replacements
Furniture & Fixtures	\$10,000	Normal replacement
Furniture & Fixtures	\$6,000	File cabinets and shelving for communications
Furniture & Fixtures	\$60,000	Shelving Units for Evidence

## Fire & Rescue Department

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The Murfreesboro Fire Rescue Department (MFRD) delivers high level of emergency response safely in a fiscally responsible manner. MFRD provides 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.



Eleven stations and 239 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 de-

partment responded to 20,610 calls for service during 2021 and is projected to respond to 21,257 calls for service by the end of 2022.

MFRD maintains an ISO 1 rating, which equates to extremely low insurance rates for residential, mercantile, industrial, and commercial properties. An ISO 1 is the top rating a fire department can achieve, and MFRD is one of only seven fire departments in the state and approximately 388 in the nation to achieve this rating.

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. 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) handles fire inspection, codes enforcement, and site plans review and approval. The Division investigates to determine the cause and origin of fires and distributes and installs smoke alarms within the City. The division also offers child safety seat installation and education.

The Medical Services Division is responsible for planning, training, and equipping all personnel to successfully deliver emergency medical response and treatment. 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.

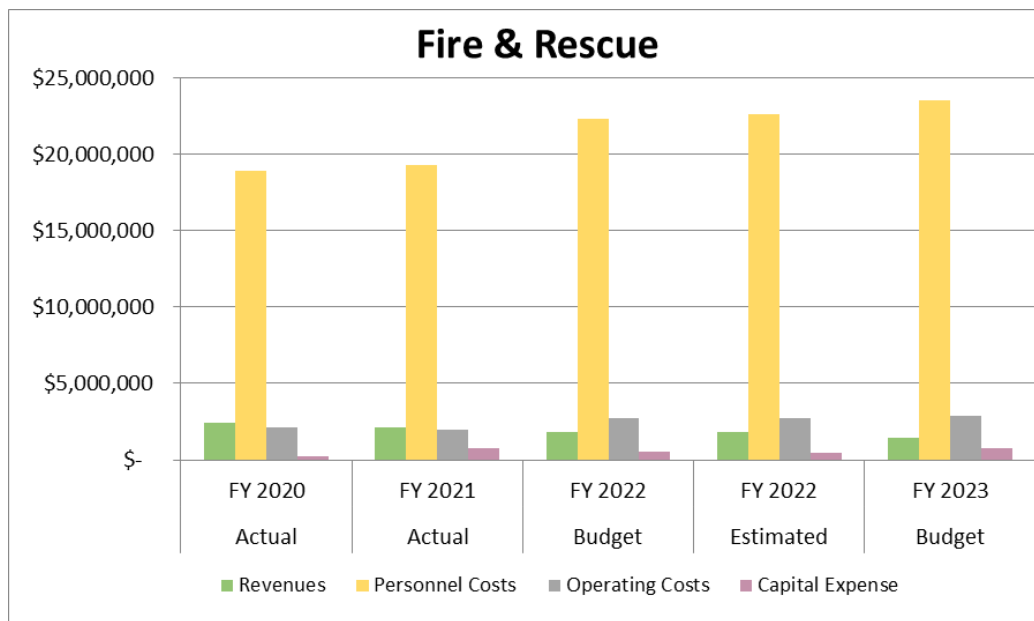


The Operations Division is responsible for emergency services including suppression, extrication, hazardous materials response and mitigation, technical rescue, and disaster response and mitigation.

The Professional Development and Training Division provides fire, rescue, hazardous materials and leadership training to meet all department, state, and federal standards. 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 2020	FY 2021	FY 2022	FY 2022	FY 2023
Revenues	\$ 2,448,887	\$ 2,139,994	\$ 1,827,512	\$ 1,827,898	\$ 1,472,700
Personnel Costs	\$ 18,926,914	\$ 19,278,120	\$ 22,306,672	\$ 22,609,120	\$ 23,490,081
Operating Costs	\$ 2,145,031	\$ 1,957,353	\$ 2,724,330	\$ 2,706,958	\$ 2,908,555
Capital Expense	\$ 206,062	\$ 722,751	\$ 503,881	\$ 457,407	\$ 769,217
Total Fire	\$ 21,278,007	\$ 21,958,223	\$ 25,534,883	\$ 25,773,484	\$ 27,167,853



## 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 1 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 2022 Accomplishments**

- Earned international accreditation through the Commission on Fire Accreditation International, becoming the first agency in the State of Tennessee to simultaneously hold ISO 1 and International Accreditation. MFRD is one of less than 300 accredited agencies in the world and one of 113 accredited and ISO 1 agencies
- Completed two "in-house" firefighter recruit academies
- Provided "in-house" Advanced Emergency Medical Technician training program to 37 personnel through a partnership with Motlow State Community College
- Received conditional accreditation through TEMA for water rescue team

- Improved dispatch time and improved service delivery with implementation of new Emergency Medical Dispatch capabilities at Murfreesboro Emergency Communications Center through integration of ProQA software
- Improved dispatch times through implementation of Locution station alerting system
- Hired new Medical Director through Vanderbilt University Medical Center

### **Capital Projects Initiated in FY22**

- Placed new aerial apparatus in-service at Station 11
- Completed restroom renovations at the MFRD Logistics building

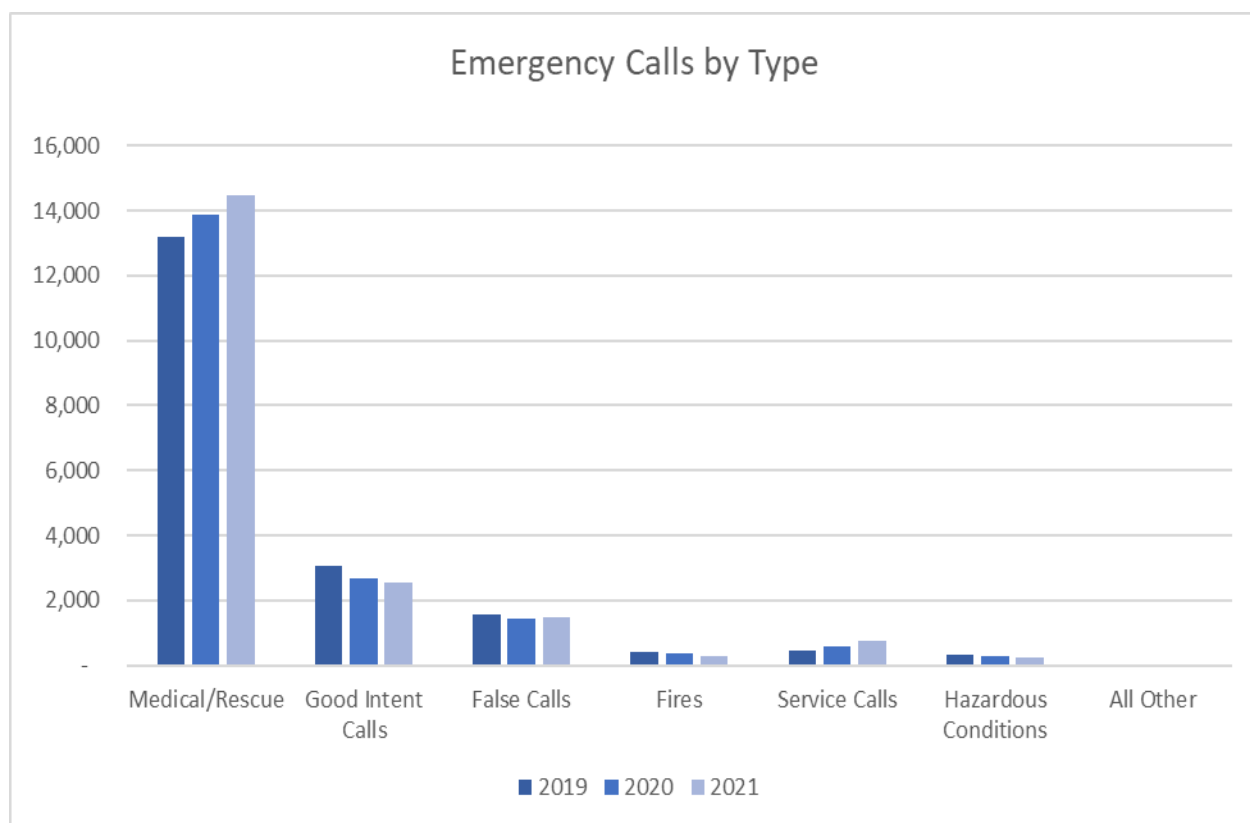
### **FY 2023 Department Goals**

- Obtain grant funding for and purchase automated/continuous CPR devices for all apparatus
- Obtain grant funding to train 42 current AEMTs to Paramedic
- Provide “in-house” Emergency Medical Technician and Advanced Emergency Medical Technician classes to 15-25 personnel
- Continue to assess and improve emergency service delivery in the City of Murfreesboro
- Continue to assess and improve 911 call processing and dispatch times
- Continue staff vehicle replacement program to facilitate replacement of aging staff/specialty vehicles
- Shift responsibilities of member health assessments, workers compensation reporting, physical ability testing, etc. to the Medical Services Division
- Enhance work of Professional Development and Training Division with regards to Fire Trainee and Firefighter recruitment, and promotional assessments for all ranks within the department
- Continue to pursue and achieve credentialing and or accreditation in all special operations disciplines that MFRD performs
- Complete the Murfreesboro Emergency Management Plan and facilitate disaster preparedness for all city departments
- Utilize Telestaff software to better manage MFRD workforce including scheduling, overtime, emergency call backs, time management, etc.
- Partner with Transportation Department to utilize traffic light preemption to lower response times in high traffic areas, especially the Gateway area along Medical Center Parkway

### **Benchmarking Measures**

Workload Indicator	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Proposed
<b><i>Operations Division</i></b>					
Total Number of Emergency Calls	19,216	20,610	20,000	21,257	22,047
<b><i>Medical Division</i></b>					
Basic Life Support (BLS) Calls	12,159	10,058	12,300	11,418	12,955
Advanced Life Support (ALS) Calls	360	507	400	535	587

Workload Indicator	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Proposed
<b><i>Training Division</i></b>					
Personnel Training Hours	86,159	95,842	103,391	104,000	115,000
Doug Young Public Safety Training Center Training Hours	8,543	7,649	10,200	8,414	9,256
<b><i>Community Risk Reduction Division</i></b>					
Fire Inspections	4,945	6,417	6,000	6,500	6,500
Public Relations Contacts	20,369	26,553	42,500	30,000	32,500
S.T.E.A.M. Program Participants	4,389	1,056	6,500	3,000	3,500
Fire Extinguisher Class Participants	12	623	700	700	700
Smoke Alarm Installations	110	212	350	300	350
Child Safety Seat Installations & Inspections	212	378	550	400	450



<b>2020 Response Times – 90<sup>th</sup>ile</b>				
Workload Indicator	Alarm Processing	Turnout	Travel	Total Re- sponse
1 <sup>st</sup> Unit Arrival	1:13	1:45	4:50	6:59
All Unit Response	1:40	2:03	5:47	8:27

2021 Response Times – 90 <sup>th</sup> ile				
Workload Indicator	Alarm Processing	Turnout	Travel	Total Response
1 <sup>st</sup> Unit Arrival	1:31	1:47	4:51	7:16
All Unit Response	2:01	2:06	5:50	8:41

Estimated 2022 Response Times – 90 <sup>th</sup> ile				
Workload Indicator	Alarm Processing	Turnout	Travel	Total Response
1 <sup>st</sup> Unit Arrival	1:31	1:47	4:51	7:16
All Unit Response	2:01	2:06	5:50	8:41

### Position Summary

Fire & Rescue Department	FY 2020 Actual	FY 2021 Actual	FY 2022 Estimated	FY 2023 Proposed
Job Description				
Fire Chief	1	1	1	1
Deputy Fire Chief	1	1	1	1
Assistant Fire Chief	4	4	4	4
Battalion Chief	6	6	6	6
Assistant Fire Marshal	2	2	2	2
Fire Training Coordinator	2	2	2	4
Fire Logistics/Equipment Manager	1	1	1	1
Fire & Life Safety Specialist	4	4	4	4
Shift Training/Safety Officer	3	3	6	6
Administrative Assistant II	1	1	1	1
Administrative Support Specialist I		1	1	1
Budget Analyst	1	1	1	1
Data Analyst		1	1	1
Fire Captain	42	42	42	42
Fire Driver	42	42	42	42
Firefighter	126	126	126	126
Full-Time Positions	236	238	241	243
Administrative Support Specialist I	2	0	0	0
Laborer	1	1	1	1
Part-Time Positions	3	1	1	1
Total Fire Department	239	239	242	244

## Fixed Asset Summary

Account	Amount	Description
Building Expense	\$9,000	Shed for CRRD
Building Expense	\$20,000	Station 6 roof repairs
Building Expense	\$80,000	Roof Replacement at St. 5 and 9
Other Improvements	\$15,100	Replace fence at St. 9
Machinery & Equipment	\$33,000	Normal Replacement of Appliances, Machinery, and Equipment for 13 buildings
Machinery & Equipment	\$1,635	Monitor Carrying Cases
Machinery & Equipment	\$600	Projector for Training Classes
Machinery & Equipment	\$500	CPR Mannequin Upgrade
Machinery & Equipment	\$5,200	Car Prop for Training
Machinery & Equipment	\$5,800	Training Mannequins
Machinery & Equipment	\$1,500	Booth Backdrop
Machinery & Equipment	\$7,000	Water Rescue Equipment: Swivel Pullies, CMC As-cender, Aztec Kit, Rope Rescue Clutch Kit
Machinery & Equipment	\$6,500	Rescue Raft
Machinery & Equipment	\$7,300	Outboard Motor
Machinery & Equipment	\$3,000	HazMat Equipment: RAE Monitor
Machinery & Equipment	\$33,000	Emergency Lighting Package for New Ford F-250s
Machinery & Equipment	\$5,500	Emergency Lighting Package for New Ford Intercep-tor
Machinery & Equipment	\$32,500	Cardiac Monitor
Machinery & Equipment	\$15,000	Porta Count Machine
Machinery & Equipment	\$12,775	5 AED Machines
Machinery & Equipment	\$2,740	FY22 carryforward - Equipment for Pumper 2
Transportation Equipment	\$241,902	Replacement F-250 Crew Cab 4x4 (6)
Transportation Equipment	\$40,381	Ford Explorer
Transportation Equipment	\$57,528	FY22 carryforward - Pumper 2 Final 10% Payment
Office Machinery & Equipment	\$11,506	HP Color Multi-Use Machine
Office Machinery & Equipment	\$600	Rebel T7 Camera
Computer Software Expense	\$6,600	Normal Annual Expenses
Computer Equipment	\$10,000	Normal Annual Replacement
Computer Equipment	\$63,000	EVP Pilot Pre-Emption System
Furniture & Fixtures	\$22,500	Normal Replacement Estimates
Furniture & Fixtures	\$2,000	Window Treatments for St. 7
Furniture & Fixtures	\$1,500	Gear Lockers for St. 4
Furniture & Fixtures	\$5,500	Recliners at St. 5, 6 & 9
Furniture & Fixtures	\$4,500	Office Chairs at St. 5, 6 & 9

## COMMUNITY SERVICES DIVISION

Communications Department	
	Proposed
	FY 2023
Full-Time Positions	7
Part-Time Positions	1
Total Communications Department	8

Parks and Recreation Department	
	Proposed
	FY 2023
Full-Time Positions	99
Part-Time Positions	298
Total Parks & Recreation Department	397

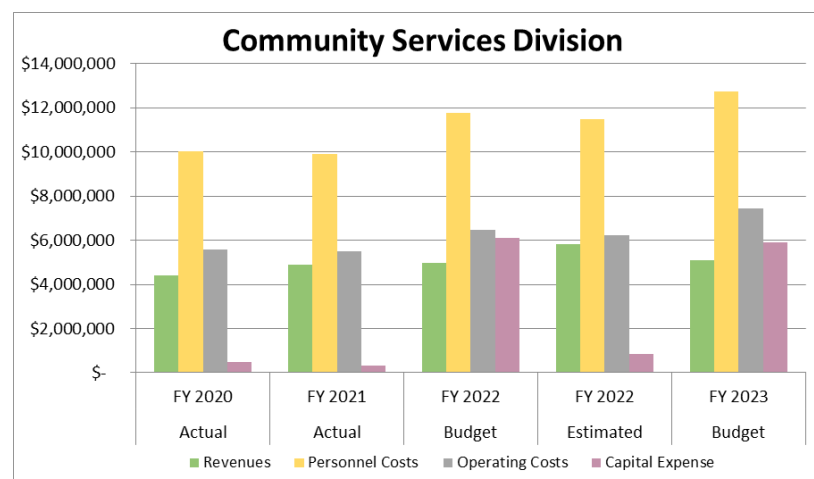
Golf Department	
	Proposed
	FY 2023
Full-Time Positions	17
Part-Time Positions	39
Total Golf Department	56

Total Community Services Division	461
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The Community Services Division includes Communications, Parks and Recreation, Golf, and Strategic Partnerships. The Community Services Division budget increased by \$1,713,345 (6.60%) over the FY22 budget. This is primarily due to the increased personnel costs.

With approximately 1,200 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	Actual	Budget	Estimated	Budget
	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023
Revenues	\$ 4,395,300	\$ 4,893,465	\$ 4,986,150	\$ 5,823,532	\$ 5,077,100
Personnel Costs	\$ 10,027,324	\$ 9,900,025	\$ 11,776,181	\$ 11,481,999	\$ 12,722,088
Operating Costs	\$ 5,570,868	\$ 5,494,368	\$ 6,478,402	\$ 6,230,232	\$ 7,424,235
Capital Expense	\$ 481,200	\$ 338,832	\$ 6,120,221	\$ 860,038	\$ 5,930,835
Total	\$ 16,079,391	\$ 15,733,226	\$ 24,374,804	\$ 18,572,270	\$ 26,077,158



## Communications Department

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. The Department informs the public about programs and government services offered by the City; presents educational and cultural programs; provides forums for discussion on Murfreesboro issues; explains the opportunities for citizen participation and engagement and promotes economic development and tourism with the City.

The Department disseminates digital media information through Murfreesboro CityTV, the city

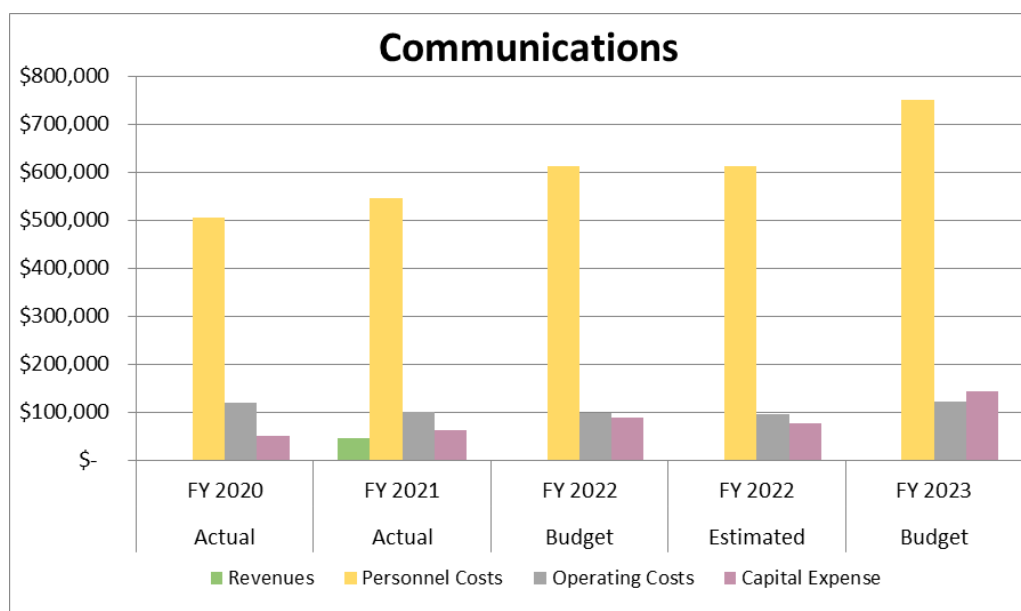
website, and social media (YouTube, Facebook, Twitter).

Additionally, the Department also assists with internal communication by producing training videos; maintaining the City's website; assisting citizens in resolving Comcast cable television issues; serving as support staff for the Murfreesboro Cable Television Commission. The Commission 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.



### Expenditure Summary

	Communications				
	Actual	Actual	Budget	Estimated	Budget
	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023
<i>Revenues</i>	\$ -	\$ 46,165	\$ -	\$ -	\$ -
Personnel Costs	\$ 505,841	\$ 545,637	\$ 613,230	\$ 612,814	\$ 750,635
Operating Costs	\$ 119,744	\$ 100,040	\$ 97,710	\$ 96,315	\$ 122,365
Capital Expense	\$ 51,202	\$ 63,226	\$ 88,000	\$ 76,000	\$ 143,500
Total	\$ 676,787	\$ 708,904	\$ 798,940	\$ 785,129	\$ 1,016,500



## **Implementation of Council Priorities**

### *Maintain Public Safety*

- Utilize Murfreesboro 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 Murfreesboro 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 2022 Accomplishments**

- Completed new Comcast cable TV franchise agreement
- Added Murfreesboro CityTV App onto iOS and Android phones
- Expand more podcasts, such as for Public Safety, to provide important current topical city information
- Covered numerous live events such as the Murfreesboro Christmas Parade, and Legacy Sports News Conference, various public meetings at the Airport
- Produced a Virtual Christmas Candlelight Tour of Homes with Oaklands Mansion
- Produced a limited series called Leading Ladies of Rutherford County History
- Updated and created numerous internal employee training videos
- Received 5 national government television awards from the National Association of Telecommunications Officers and Advisors

## **FY 2023 Department Goals**

- Offer cost-effective Closed Captioning of meetings and CityTV produced programs
- Increase coverage of live events throughout the community such as the Miracle League All Stars Games
- Implement new website user friendly features

- 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 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Proposed
Hours of coverage of City public meetings and locally produced productions	219	237	210	220	210
Number of covered City public meetings and locally produced productions	648	487	525	500	525
Number of video web streaming views (YouTube, Facebook, City Website)	754,894	596,440	650,000	600,000	625,000
Number of social media followers on main City social media accounts	25,182	28,440	31,000	31,000	33,000
Number of City website pageviews	2,227,287	2,139,326	2,100,000	2,150,000	2,100,000

### Position Summary

Communications Department	FY 2020 Actual	FY 2021 Actual	FY 2022 Estimated	FY 2023 Proposed
Job Description				
Communications Director	1	1	1	1
Multimedia Producer	4	4	4	4
Project Coordinator - Webmaster				1
Video Journalist	1	1	1	1
Full-Time Positions	6	6	6	7
Part-Time Administrative Support Specialist I		1	1	1
Part-Time Positions	0	1	1	1
Total Communications Department	6	7	7	8

### Fixed asset Summary

Account	Amount	Description
Machinery & Equipment	\$42,500	Replace Camcorders
Machinery & Equipment	\$35,000	Normal Replacement of A/V Equipment
Transportation Equipment	\$30,000	Replace Vehicle
Computer Equipment	\$12,000	Replace Edit System

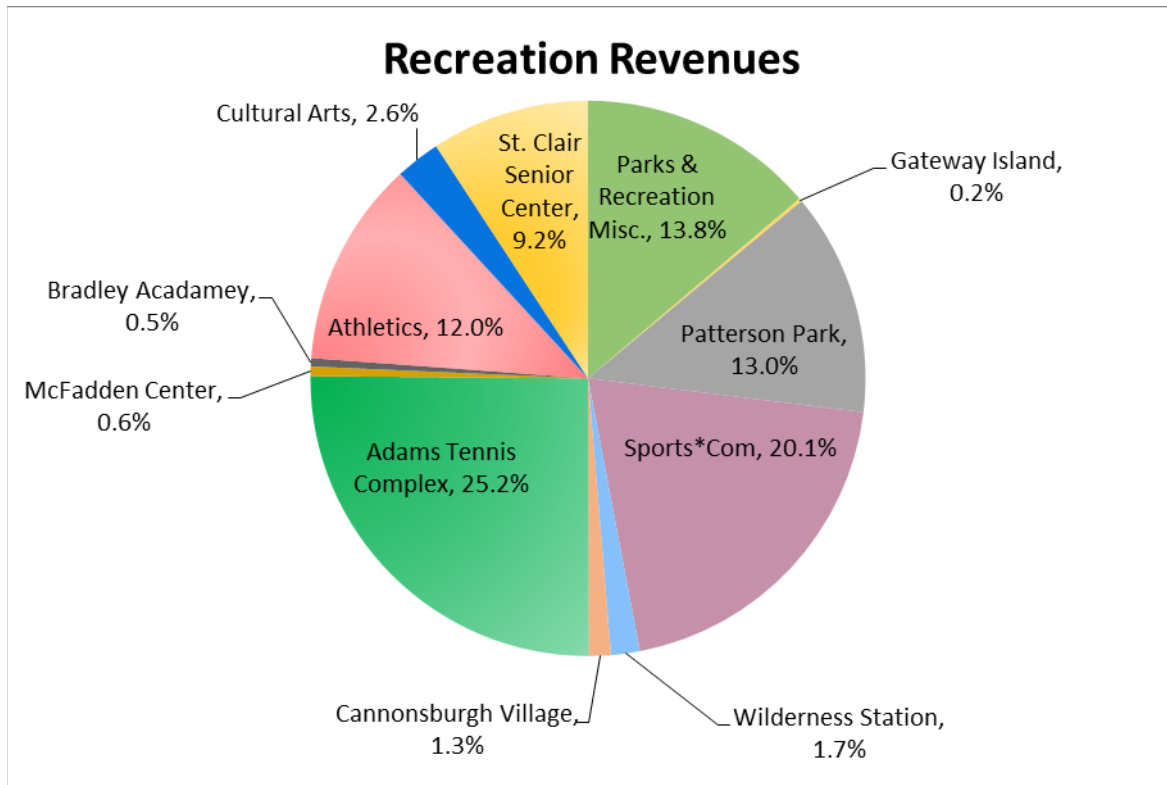
<b>Account</b>	<b>Amount</b>	<b>Description</b>
Computer Equipment	\$14,000	Replace Network Switch
Computer Equipment	\$7,500	Normal Replacement of IT Equipment
Computer Equipment	\$2,500	Computer

## Parks and Recreation Department

The 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 1,300 acres

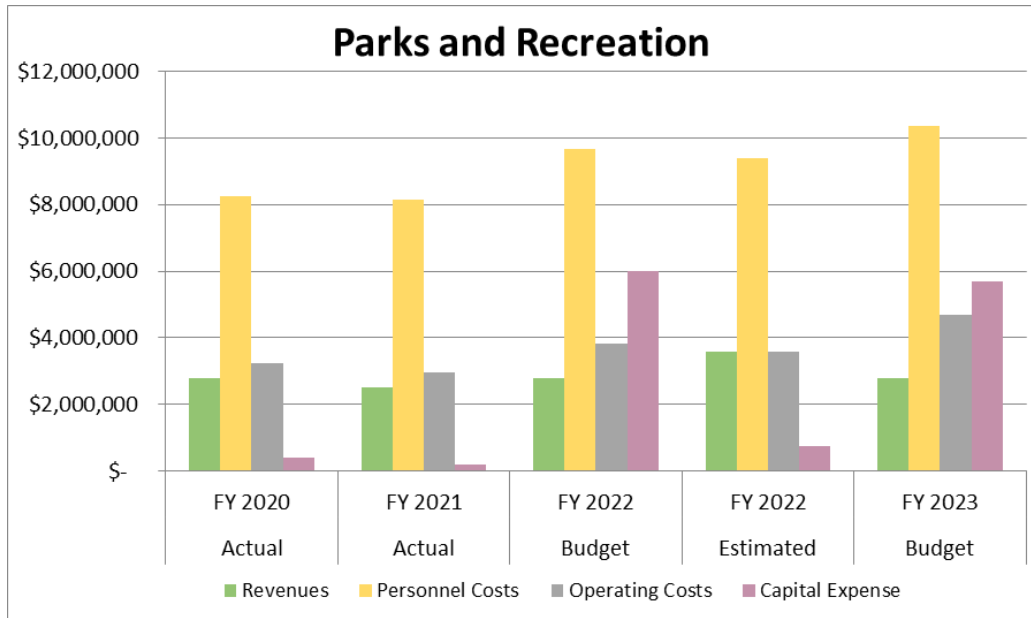
of parks and greenways and operates eight comprehensive recreational and cultural facilities and twenty-three other park sites.

Recreation revenues by location are presented below.



## Expenditure Summary

	Parks and Recreation				
	Actual	Actual	Budget	Estimated	Budget
	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023
Revenues	\$ 2,805,555	\$ 2,500,662	\$ 2,774,150	\$ 3,576,026	\$ 2,803,600
Personnel Costs	\$ 8,246,127	\$ 8,133,286	\$ 9,651,705	\$ 9,403,141	\$ 10,362,491
Operating Costs	\$ 3,234,456	\$ 2,976,456	\$ 3,823,810	\$ 3,583,757	\$ 4,685,858
Capital Expense	\$ 411,690	\$ 213,423	\$ 5,987,221	\$ 739,038	\$ 5,692,335
Total	\$ 11,892,274	\$ 11,323,165	\$ 19,462,736	\$ 13,725,936	\$ 20,740,684



## 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 1,300 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 2022 Accomplishments**

- Increased and exceeded pre – COVID program, event, and facility attendance
- Completed conversion of natural to synthetic surface of field numbers 1, 2, 3, & 4 and started conversion of fields 5, 6, 7, & 10 at Richard Siegel Soccer Complex
- Completed LED lighting installation at the Jordan Farm practice facility at Richard Siegel Soccer Complex
- Started Construction of the 100,000 square foot indoor performance center at Richard Siegel Soccer Complex
- Completed a renovation project at the 4-field complex at McKnight Park, replacing all fencing, backstops, and foul poles.
- Completed construction of the Central Valley Disc Golf Course at the Central Valley greenway trailhead
- Partnered with the American Battlefield Trust to purchase the 42-acre former General Electric property on Broad Street for less than \$80,000
- Added 73 acres to Barfield Crescent Park by purchasing Oakwood Farm
- 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
- Enhanced collaboration with Middle Tennessee State University's College of Leisure Studies by implementing an “Executive Internship Program”
- Hosted “The Wall That Heals” at Barfield Crescent Park in November 2021

- Provided inclusive programming with the Miracle League, created Advantage Sports, and strengthened partnership with Area 16 Special Olympics

## **FY 2023 Department Goals**

- Increase participation and facility usage to pre-2020 levels by:
  - Evaluating current attendance and identifying areas with low participation numbers
  - Implementing a department wide marketing campaign that reinforces the brand of the Murfreesboro Parks and Recreation Department
  - Develop a customer service improvement plan that focuses on maintaining best practices, increased staff training, and development of a customer service survey
- Provide vibrant public spaces by improving maintenance schedules and standards, while establishing maintenance manuals designed specifically for each facility, individually
- Effectively manage and maintain resources, which include approximately 1,300 acres of parklands and more than \$150 million in assets, in a fiscally responsible & conservative manner by:
  - Evaluating cost centers
  - Identifying facility subsidy levels
  - Prioritizing capital projects
  - Continually seeking alternative funding sources
- Successfully host the 2022 National Miracle League All – Star Game at the miracle field at Mcknight park, hosting 120 athletes from all over the United States and their families
- Convert the existing structures on at the Oakwood Farm to the headquarters for Murfreesboro Parks and Recreation Department's Natural Resources Division and develop a trail system that connects to current trails at Barfield Crescent Park
- Complete the Richard Siegel Soccer Complex renovation by opening the remaining four fields currently under construction, the 100,000 sq ft indoor performance center, and the administrative office / retail space
- Continue to partner with the Tennessee State Soccer Association to attract regional and national tournaments to the Richard Siegel Soccer Complex, while seeking corporate sponsorship and naming right opportunities
- Solidify a retail partner to lease specified space at Richard Siegel Soccer Complex that will benefit park users along with contributing the local economy
- Continue to coordinate with the U.S Army Corps of Engineers to complete design and start construction of phase II of the North Murfreesboro Greenway that will add approximately 2 miles to the trail
- Partner with the Planning and Transportation Departments to update the Greenway, Blueway, and Bikeway Masterplan
- 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

## Benchmarking Measures

	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimate	FY 2023 Budget
Facility Passes Sold	2,664	6,236	5,000	6,300	6,500
Pavilion Rental Revenue	\$35,900	\$64,019	\$60,000	\$62,000	\$62,000
Sports*Com Revenue	\$565,414	\$292,039	\$750,000	\$550,000	\$750,000
Patterson Park Community Center Revenue	\$400,066	\$225,999	\$500,000	\$450,000	\$500,000
Adams Tennis Complex Revenue	\$692,139	\$739,779	\$700,000	\$800,000	\$850,000
MPRD Athletic League Participation (inter-	1,840	6,605	6,000	7,500	7,500
Outdoor Murfreesboro Program Participa-	1,500	3,500	9,000	9,250	9,250
tion					
St. Clair Sr Center Total Attendance	2,394	72,792	80,000	118,000	120,000
Summer Camp Revenue	\$26,170	\$68,452	\$47,000	\$65,000	\$68,000
Summer Camp Registration	310	773	800	815	850
Number of Summer Camps Offered	16	29	35	35	35
Total Mileage of Greenway	15.95	18	18	18	20

*FY20 and FY21 revenue and participation affected due to facility closures and program cancellations due to COVID-19*

## Position Summary

Parks and Recreation Department	FY 2020 Actual	FY 2021 Actual	FY 2022 Estimated	FY 2023 Proposed
Job Description				
Director	1	1	1	1
Assistant Director	2	2	2	2
Program Coordinator	4	4	4	4
Recreation Facility Coordinator	10	10	10	10
Assistant Program Coordinator	7	7	7	7
Head Tennis Professional	1	1	1	1
Assistant Recreation Facility Coordinator	3	3	3	4

Parks and Recreation Department	FY 2020 Actual	FY 2021 Actual	FY 2022 Estimated	FY 2023 Proposed
Finance/Personnel Supervisor	1	1	1	1
Financial Systems Analyst	1	1	1	1
Administrative Support Specialist II	1	1	1	1
Administrative Assistant II	1	1	1	1
Facility/Recreation Superintendent	3	5	5	5
Facility Supervisor	5	4	4	4
Facility Maintenance Foreman	2	2	2	2
Crew Leader	5	5	5	5
Lead Landscaper/Groundskeeper	7	7	7	7
Groundskeeper	8	9	9	9
Groundskeeper/Maintenance	7	6	10	10
Custodian	8	8	12	12
Administrative Support Specialist I	2	2	2	2
Facility Superintendent - Senior Center	1	1	1	1
Recreation Facility Coordinator - Senior Center	1	1	1	1
Assist. Recreation Facility Coordinator-Sr Center	1	1	1	1
Administrative Assistant II - Senior Center	1	1	1	1
Administrative Assistant I - Senior Center	1	1	1	1
Program Coordinator - Senior Center	3	3	3	3
Custodian - Senior Center	1	1	1	1
Turf Manager	1	0	0	0
Network Specialist*	1	0	0	0
Full-Time Positions	90	89	98	99
Part-Time Parks & Recreation Positions	271	309	282	282
Driver - Senior Center	2	3	3	3
Facility Attendant - Senior Center	3	3	3	3
Assist Program Coordinator - Senior Center	3	2	2	2
Assist Recreation Facility Coordinator-Sr Center	1	1	1	1
Facility Attendant Lead - Sr. Center		1	1	1
Recreation Service Technician - Sr. Center		1	1	1
Fitness Instructors		3	3	3
Groundskeeper - Senior Center		1	1	1
Custodian - Senior Center	2	1	1	1
Part-Time Positions	282	325	298	298
Total Parks & Recreation Department	372	414	396	397

\*Transferred to Information Technology Department

## Fixed Asset Summary

Account	Amount	Description
Building Expense	\$3,500	Replace lighting at Bradley Academy Museum
Building Expense	\$2,500	Replacement scrim at Bradley Academy Museum
Building Expense	\$3,000	Replacement multi-purpose storage rack
Building Expense	\$5,200	Replacement fiberglass storage container for Pool at Patterson Center and Sports com pools
Building Expense	\$2,000	Replacement water fountain at Patterson Pool area
Building Expense	\$3,000	Replacement diving board at Boro Beach
Building Expense	\$5,000	Replacement grill for outdoor concessions at Boro Beach
Building Expense	\$8,000	Replace garage doors at Wilderness Station
Building Expense	\$1,200	Replacement signage for front of theatre-Patterson Center
Building Expense	\$37,200	Replace 4 theatre doors at Washington Theatre
Building Expense	\$600	New fans for weight room at Patterson Community Center
Building Expense	\$3,000	New space heaters for bathroom in pool area at Patterson Park Community Center
Building Expense	\$600	New fans for bathroom in pool area at Patterson Center
Building Expense	\$750	New entry board message board for Adams Tennis Complex
Building Expense	\$750	New portable partitions to be used in theatre and cultural arts
Building Expense	\$1,394,200	New Siegel Building
Parks & Recreation Facilities	\$3,000,000	FY22 carryforward - West Park
Parks & Recreation Facilities	\$860,000	FY22 carryforward - Skate Park
Other Improvements	\$34,000	Replace dugout covers at Barfield Crescent Park
Other Improvements	\$4,800	Replacement of water fountains at Ballfields
Other Improvements	\$2,100	Replacement mound covers for Star Plex and Barfield ballfields
Other Improvements	\$2,000	Replace portable fencing around ballfields
Other Improvements	\$10,000	Replace indoor court divider nets for Adams Tennis Complex
Other Improvements	\$12,000	Replacement bleachers on outdoor courts 17-24 at Adams Tennis Complex
Other Improvements	\$800	New 45'parachute
Other Improvements	\$6,000	Sets of olympic bumper plates for Special Olympics room at Patterson
Other Improvements	\$700	New deadlift barbell
Other Improvements	\$5,000	New Christmas displays for Cannonsburgh
Other Improvements	\$4,200	New commercial grade ceiling fans for Pavilion at Cannonsburgh
Other Improvements	\$9,000	New shed for Oakwood Farm

<b>Account</b>	<b>Amount</b>	<b>Description</b>
Other Improvements	\$3,000	Solar light poles to be installed on Westbrook Tower Walkway
Machinery & Equipment	\$1,600	Replacement bin for Central Maintenance ice maker
Machinery & Equipment	\$14,000	Replacement 72" mower for Greenway Maintenance
Machinery & Equipment	\$2,000	Replacement brushes for sweeper-Greenway Maintenance
Machinery & Equipment	\$14,000	Replacement 60" ZTR mower for Siegel Maintenance
Machinery & Equipment	\$2,500	Replacement fertilizer/seed spreader for Siegel Maintenance
Machinery & Equipment	\$500	Replacement pole saw for Ballfield Maintenance
Machinery & Equipment	\$16,500	Replacement treadmills-2 for Sports Com and 1 for Patterson
Machinery & Equipment	\$760	Replacement two-way radios for Patterson Park Community Center-Operation staff uses them throughout the building to contact one another
Machinery & Equipment	\$400	Replacement vacuum cleaners for Patterson Park Community Center
Machinery & Equipment	\$500	Replacement Play Station 5 for McFadden Community Center
Machinery & Equipment	\$450	Replacement starter pistol for Athletics
Machinery & Equipment	\$1,400	Replacement amplifiers for Theatre
Machinery & Equipment	\$600	Replacement vacuum for Theatre Staff
Machinery & Equipment	\$700	Replacement Echo chainsaw for Outdoor Murfreesboro
Machinery & Equipment	\$5,500	Replace court sweeper for Adams Tennis Complex
Machinery & Equipment	\$1,000	Replacement ping pong table at Adams Tennis Complex
Machinery & Equipment	\$3,000	Normal replacement
Machinery & Equipment	\$400	New chainsaw for Siegel Maintenance
Machinery & Equipment	\$650	New power broom for Siegel Maintenance Staff
Machinery & Equipment	\$800	New drop seeder-Siegel Maintenance
Machinery & Equipment	\$400	New handheld blowers
Machinery & Equipment	\$800	New sled packer-Ballfield Maintenance Staff
Machinery & Equipment	\$300	New hedge trimmers-Ballfield Maintenance
Machinery & Equipment	\$8,000	A reel mower in CIP for \$57,000, this is the difference
Machinery & Equipment	\$15,000	New bush hog for Barfield Maintenance
Machinery & Equipment	\$275	New karaoke machine for Patterson Community Center programming
Machinery & Equipment	\$1,000	New gas trash pump for Aquatics
Machinery & Equipment	\$1,200	New gas trash pump for Aquatics
Machinery & Equipment	\$5,000	New pressure washer with surface cleaner attachments-Aquatics
Machinery & Equipment	\$300	New heavy-duty hinged scale-Outdoor Murfreesboro
Machinery & Equipment	\$150	New battery powered leaf blower for Outdoor Murfreesboro

<b>Account</b>	<b>Amount</b>	<b>Description</b>
Machinery & Equipment	\$450	New walk behind trimmer for Outdoor Murfreesboro
Machinery & Equipment	\$4,500	New floor machine at Sports Com
Machinery & Equipment	\$6,000	New floor machine for McFadden
Machinery & Equipment	\$400	New fog machine for Theatre
Machinery & Equipment	\$700	New snow machine for Theatre
Machinery & Equipment	\$1,000	Replacement padding for basketball goals at Patterson Center gym
Machinery & Equipment	\$275	Replacement basketball goal for Patterson Center
Machinery & Equipment	\$1,500	Replacement air hockey table for game room at Patterson Community Center
Machinery & Equipment	\$40,000	Replacement tractor for Siegel
Machinery & Equipment	\$1,000	Commercial grade shop vac-St. Clair Senior Center
Machinery & Equipment	\$2,500	Awning on back of St. Clair building
Transportation Equipment	\$14,000	Replacement utility cart for Siegel Park
Transportation Equipment	\$12,000	Replacement light duty cart for Ballfields
Transportation Equipment	\$33,000	New heavy-duty trickster-Ballfields
Office Machinery & Equipment	\$500	Replacement printer for Sports Com
Office Machinery & Equipment	\$250	Replacement printer for Athletic Staff
Office Machinery & Equipment	\$600	Replacement printers for Administrative Office
Office Machinery & Equipment	\$375	New scanner at front desk at Patterson Community Center
Office Machinery & Equipment	\$8,000	Replacement copy machine for Administrative Office
Computer Equipment	\$3,000	New computers for new Oakwood Farm
Computer Equipment	\$2,500	New laptop for Administrative Office
Computer Equipment	\$3,500	New touch screens to be used at Bradley Museum
Furniture & Fixtures	\$5,000	Replacement room divider for Sports Com
Furniture & Fixtures	\$350	Replacement office chair for Aquatics staff at Patterson Center
Furniture & Fixtures	\$1,500	Replacement of benches at Patterson indoor pool
Furniture & Fixtures	\$9,600	Replacement tables for pool area at Sports Com
Furniture & Fixtures	\$2,500	Replacement chaise lounge for pool area at Sports Com
Furniture & Fixtures	\$700	Replacement chairs for Athletic staff
Furniture & Fixtures	\$350	Replacement podium for Theatre
Furniture & Fixtures	\$1,000	Replacement microphones for Theatre
Furniture & Fixtures	\$1,000	Replacement desk for Tennis Complex
Furniture & Fixtures	\$500	Artwork from local artist to be hung in Lobby at St. Clair

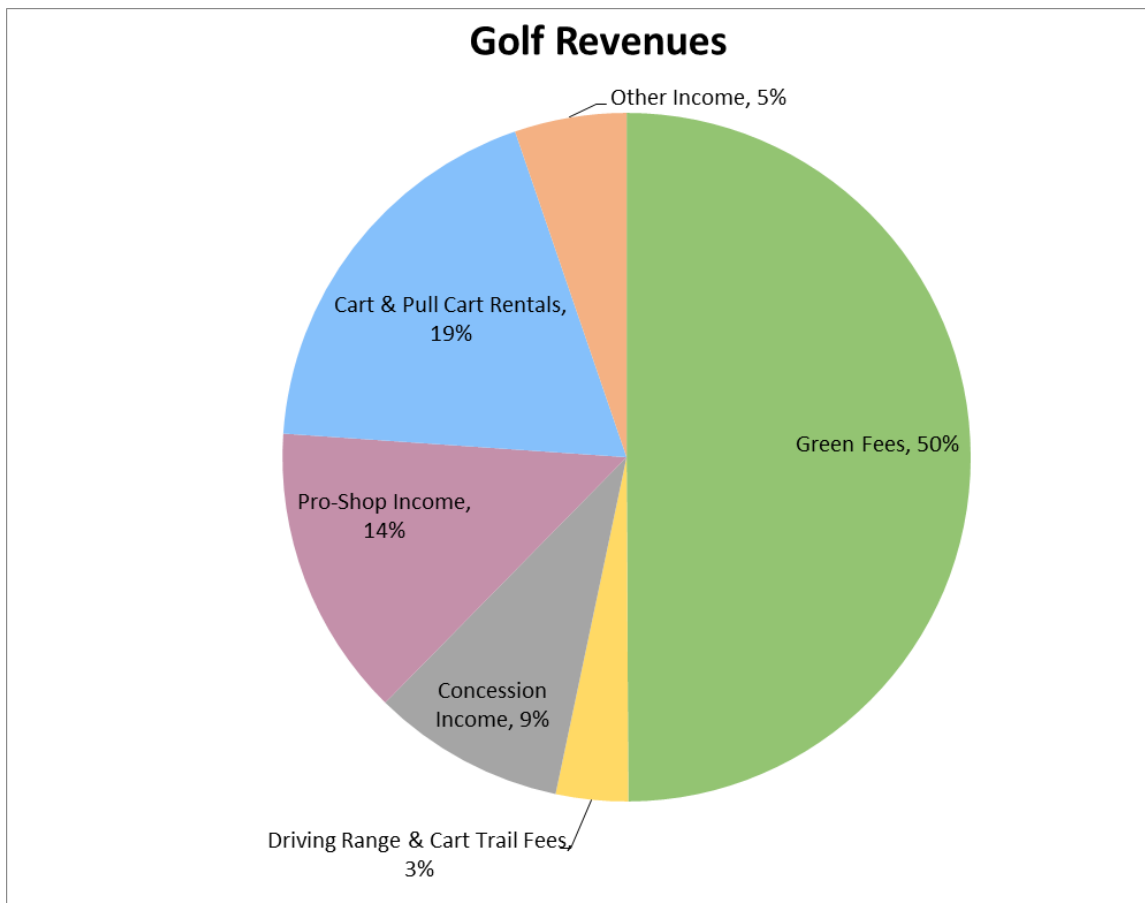
## Golf Department

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. Several local businesses participate in afternoon golf leagues, along with the Old Fort Men's Golf Association, Ladies League, and Senior League making up a solid core of golfers.



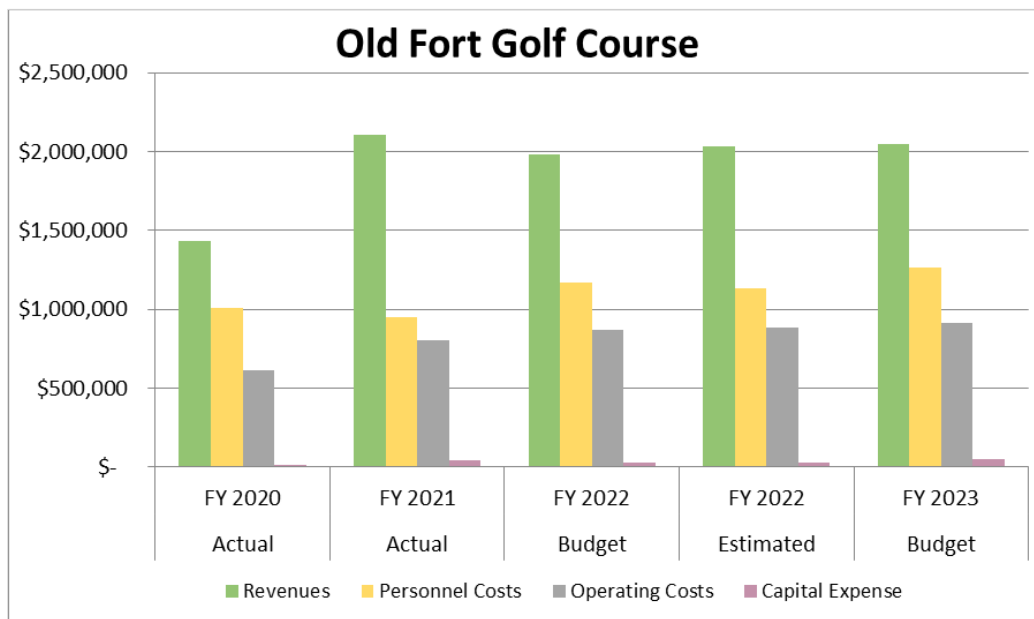
Bloomfield Links is a six-hole short course, designed as a teaching facility and home to a number of Player Development Programs including Bloomfield Linksters, The PGA Junior League, and The Scott Stallings Kids Play Free Murfreesboro Program.

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.

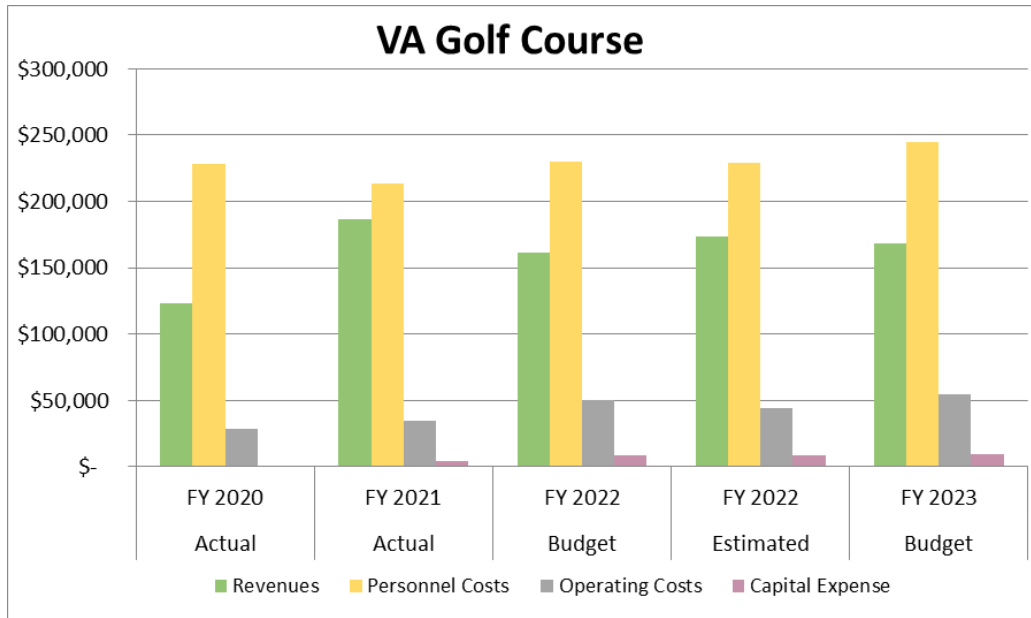


## Expenditure Summary

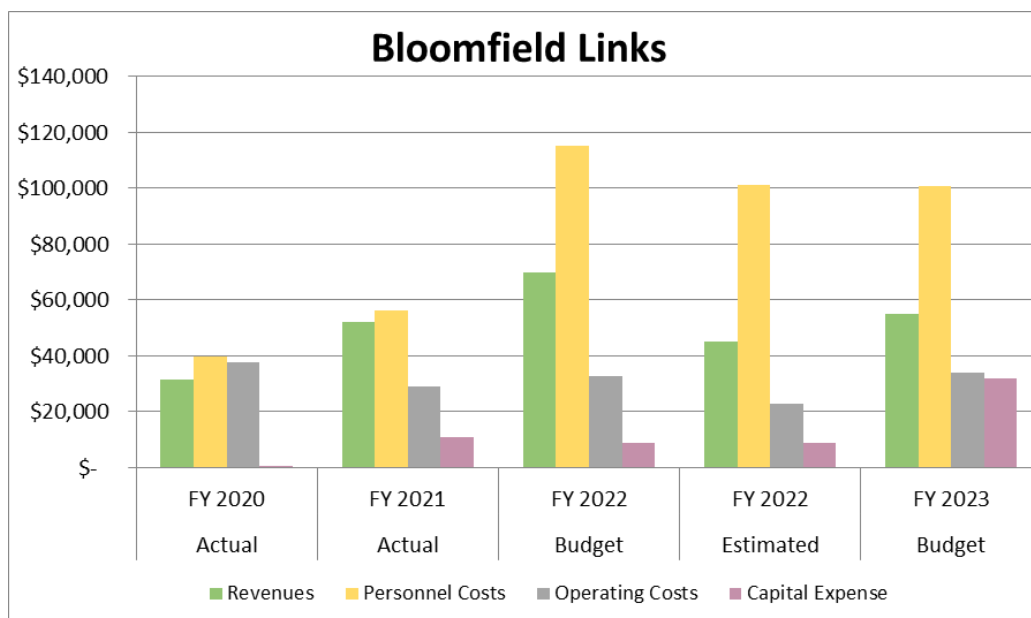
	Old Fort Golf Course				
	Actual	Actual	Budget	Estimated	Budget
	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023
<i>Revenues</i>	\$ 1,435,501	\$ 2,108,106	\$ 1,980,500	\$ 2,028,805	\$ 2,050,000
Personnel Costs	\$ 1,007,135	\$ 951,641	\$ 1,166,410	\$ 1,135,729	\$ 1,263,097
Operating Costs	\$ 615,726	\$ 802,711	\$ 872,368	\$ 881,332	\$ 914,275
Capital Expense	\$ 17,464	\$ 47,264	\$ 27,500	\$ 27,500	\$ 53,500
Total	\$ 1,640,325	\$ 1,801,616	\$ 2,066,278	\$ 2,044,561	\$ 2,230,872



	VA Golf Course				
	Actual	Actual	Budget	Estimated	Budget
	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023
<i>Revenues</i>	\$ 122,913	\$ 186,463	\$ 161,500	\$ 173,700	\$ 168,500
Personnel Costs	\$ 228,517	\$ 213,233	\$ 229,703	\$ 229,120	\$ 245,032
Operating Costs	\$ 28,760	\$ 34,547	\$ 50,300	\$ 44,428	\$ 55,032
Capital Expense	\$ 463	\$ 4,207	\$ 8,500	\$ 8,500	\$ 9,500
Total	\$ 257,740	\$ 251,987	\$ 288,503	\$ 282,048	\$ 309,564



	Bloomfield Links				
	Actual	Actual	Budget	Estimated	Budget
	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023
Revenues	\$ 31,331	\$ 52,069	\$ 70,000	\$ 45,000	\$ 55,000
Personnel Costs	\$ 39,703	\$ 56,229	\$ 115,134	\$ 101,195	\$ 100,833
Operating Costs	\$ 37,729	\$ 29,162	\$ 32,600	\$ 22,786	\$ 34,100
Capital Expense	\$ 381	\$ 10,711	\$ 9,000	\$ 9,000	\$ 32,000
Total	\$ 77,813	\$ 96,102	\$ 156,734	\$ 132,981	\$ 166,933



## **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*

- Old Fort Golf Course is currently in the design phase with a golf course architect to resurface greens and renovate bunkers, which is scheduled for 2023
- Improvements were made in FY22 to the clubhouse flooring and parking lot at Old Fort Golf Course

## **FY 2022 Accomplishments**

- Selected to host the Tennessee Junior PGA Championships at Old Fort in June 2022
- Selected to host a Korn Ferry Tour Monday Qualifier for the Simmons Bank Open in May 2022

- Continues to have strong participation to Old Fort Men's, Senior, and Ladies Leagues with record number's part iciping in events thus far in 2022
- In year one of our Kids Play Free Program at Bloomfield Links, we have had over 250 juniors, age 17 and under, sign up for the program. In addition, over 600 free rounds of golf played have been played by junior golfers as of March 2022
- With rounds of golf peaking in FY2021 we have continued to maintain a strong overall number of rounds played at both Old Fort Golf Course and The VA Golf Course and we are continuing to see growing numbers in the rounds of golf played at Bloomfield Links
- Implementing a new point of sale system to provide customers a better overall experience when booking tee times online for Old Fort Golf Course

### **FY 2023 Department Goals**

- Expand the Kids Play Free Program at Bloomfield Links to engage more demographics of junior golfers
- Provide a more expansive offering of Junior and Adult Golf Development programs to encourage more new players and encourage them to play more often and have more fun
- Increased rounds of golf 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 Rutherford County Area
- Implement an indoor teaching/club fitting area at Bloomfield Links for expanded winter junior golf programing and increased merchandise sale opportunities for Old Fort Golf Course

### **Benchmarking Measures**

	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Proposed
Paid rounds of golf – Old Fort	37,246	50,229	45,000	45,500	46,000
Paid rounds of golf – VA	14,807	23,334	9,350	19,000	20,000
Paid rounds of golf – Bloomfield*	2,622	3,685	4,000	3,800	4000
Concession revenue – Old Fort	\$131,086	\$189,829	\$165,000	\$170,000	\$200,000
Concession revenue – VA	\$4,339	\$5,208	\$5,000	\$6,000	\$6,000
Merchandise revenue – Old Fort	\$199,107	\$316,926	\$255,000	\$265,000	\$310,000
Merchandise revenue – VA	\$1,817	\$2,501	\$2,000	\$2,200	\$2,000

\*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 Department	FY 2020 Actual	FY 2021 Actual	FY 2022 Estimated	FY 2023 Proposed
Job Description				
Golf Director	1	1	1	1
Shop Manager	3	3	3	3
Recreation Facility Coordinator	1	1	1	1
Program Coordinator		1	1	1
ProShop Manager			1	1
Administrative Assistant I	1	1	1	1
Superintendent - Athletic/Recreation		1	1	1
Turf Care Supervisor	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 Foreman		1	1	1
Landscaper/Greenskeeper	2	2	3	3
Groundskeeper Specialist	1	0	0	0
Turf Care Manager	1	0	0	0
Assistant Program Coordinator	1	0	0	0
Full-Time Positions	15	15	17	17
P/T Golf Shop Personnel	25	15	15	15
Assistant Program Attendant		4	4	4
Facility Attendant		13	13	13
Laborer	15	12	7	7
Part-Time Positions	40	44	39	39
Total Golf Department	55	59	56	56

## Fixed Asset Summary

Old Fort Golf Course		
Account	Amount	Description
Machinery & Equipment	\$10,000	Normal Replacement
Machinery & Equipment	\$28,500	Replacement of 2 utility carts and 1 beverage cart for Old Fort
Machinery & Equipment	\$7,000	New ice machine for Old Fort Clubhouse
Office Machinery & Equipment	\$5,000	Normal replacement
Computer Equipment	\$3,000	Normal replacement

VA Golf Course		
Account	Amount	Description
Machinery & Equipment	\$8,000	Normal replacement
Office Machinery & Equipment	\$1,500	Normal replacement

Bloomfield Links Golf Course		
Account	Amount	Description
Machinery & Equipment	\$5,000	Normal replacement
Machinery & Equipment	\$27,000	Foresight Sports GC4 Launch Monitor and Simulator Package for indoor use for teaching, club fitting, and junior golf programing

## Strategic Partnerships

The Strategic Partnership budget contains 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. The FY23 budget represents the final transitional funding for some agencies into funding through the Community Investment Trust.

Three partnership designations compose the Department: Strategic Operating Partners, Governmental Services, and Strategic Funding Partners. Strategic Operating Partners are aligned with specific City departments for review of application and funding recommendations. Strategic Operating Partners that are aligned 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. Governmental Services Partners are aligned to the Community Services Division, with oversight in cooperation with Rutherford County Government. Strategic Funding Partners completed 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. The alignment reflects continued departmental and agency synergy for focused community impact for Council's stated goals.

## Expenditure Summary

	Strategic Partnerships				
	Actual	Actual	Budget	Estimated	Budget
	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023
Strategic Operating Partners	\$ 99,500	\$ 94,500	\$ 97,000	\$ 97,000	\$ 97,000
Governmental Services	\$ 1,381,952	\$ 1,403,952	\$ 1,451,614	\$ 1,451,614	\$ 1,462,605
Strategic Funding Partners	\$ 53,000	\$ 53,000	\$ 53,000	\$ 53,000	\$ 53,000
Total	\$ 1,534,452	\$ 1,551,452	\$ 1,601,614	\$ 1,601,614	\$ 1,612,605



## 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
- Supports a pro-active and collaborative approach to maintaining public safety as City's top priority

### *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
- Leverages capacity to have greater impact and sustainability

### *Establish a City Brand*

- Strategic partners enhance the ability of the City to meet the needs of the community as part of its 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 2022 Accomplishments**

- Completed Year Three of a transitional implementation from funding “Outside Agencies” to developing “Strategic Partnerships”
- Maintained alignment of Strategic Operating Partners with City Departments for review of application and subsequent funding recommendations to be managed through the Department’s budget, alignment of Governmental Services Partners to the Community Services Division with oversight in cooperation with Rutherford County Government, and alignment of 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
- Reviewed existing leases, agreements, MOUs, and in-kind services to better define existing partnership with or relationship to the City
- Tracked in-kind services with all agencies, clarifying required insurance and documentation
- In agencies that have use of City property and facilities, reviewed lease agreements for consideration of property maintenance and inspection reporting

### **FY 2023 Goals**

- Support the foundational development and structure of the newly created Community Investment Trust (MED proceeds).
- Evaluate agency alignment and assist in transitioning agencies to new funding opportunities for FY2024 through the Community Investment Trust. Shift agencies that are not providing direct governmental services from application for funding from the City’s Operating Budget to applying with the new Community Investment Trust
- In agencies that have use of City property and facilities, continue to align lease agreements to property maintenance and inspection reporting, supported by the development of consistent inspection processes that facilitate accountability to responsibilities related to property management.
- Formalize agreements for the value-added services that directly impact and enhance the City’s mission and responsibilities. Implement processes to regularly review and monitor agencies and services under these agreements for continued improvement and sustainability

### **Position Summary**

None

### **Fixed Asset Summary**

None

## DEVELOPMENT SERVICES DIVISION

Building and Codes Department	
	Proposed
	FY 2023
Full-Time Positions	26
Total Building and Codes Department	26

Planning Department	
	Proposed
	FY 2023
Planning Commission	7
Board of Zoning Appeals	5
	12
Full-Time Positions	17
Total Planning Department	17

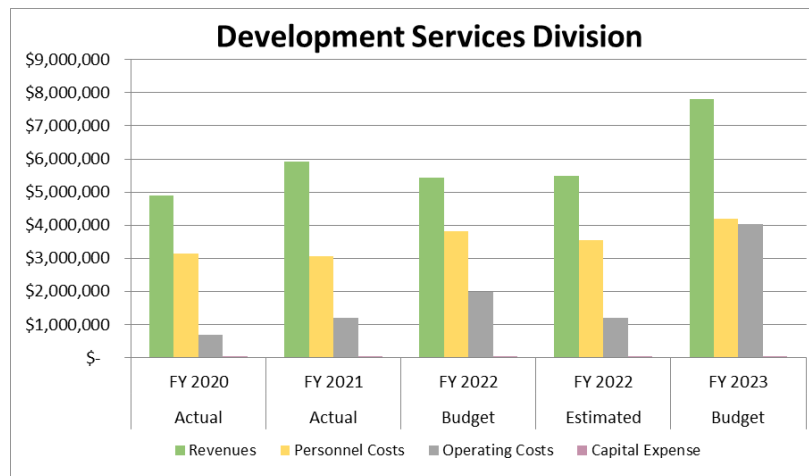
Community Development	
	Proposed
	FY 2023
Full-Time Positions	3
Total Community Development	3

Total Development Services Division	46
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The Development Services Division includes the Building & Codes, Planning, and Community Development. The Development Services Division budget increased by \$2,435,094 (41.9%) over the FY22 budget due to increased 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 serving 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 2020	Actual FY 2021	Budget FY 2022	Estimated FY 2022	Budget FY 2023
Revenues	\$ 4,887,858	\$ 5,933,240	\$ 5,427,778	\$ 5,491,328	\$ 7,802,200
Personnel Costs	\$ 3,139,609	\$ 3,057,569	\$ 3,809,545	\$ 3,535,670	\$ 4,197,040
Operating Costs	\$ 676,341	\$ 1,191,734	\$ 1,979,764	\$ 1,194,389	\$ 4,023,963
Capital Expense	\$ 1,461	\$ 28,769	\$ 22,500	\$ 13,471	\$ 25,900
Total	\$ 3,817,411	\$ 4,278,072	\$ 5,811,809	\$ 4,743,530	\$ 8,246,903



## Building and Codes Department

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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, Burn Permits, Permits and assists the Community Development program with preparing bid packages and inspections on the repair and replacement of affordable homes.

The department budgeted gross revenues of \$3,693,200 for FY23. The projected revenue for

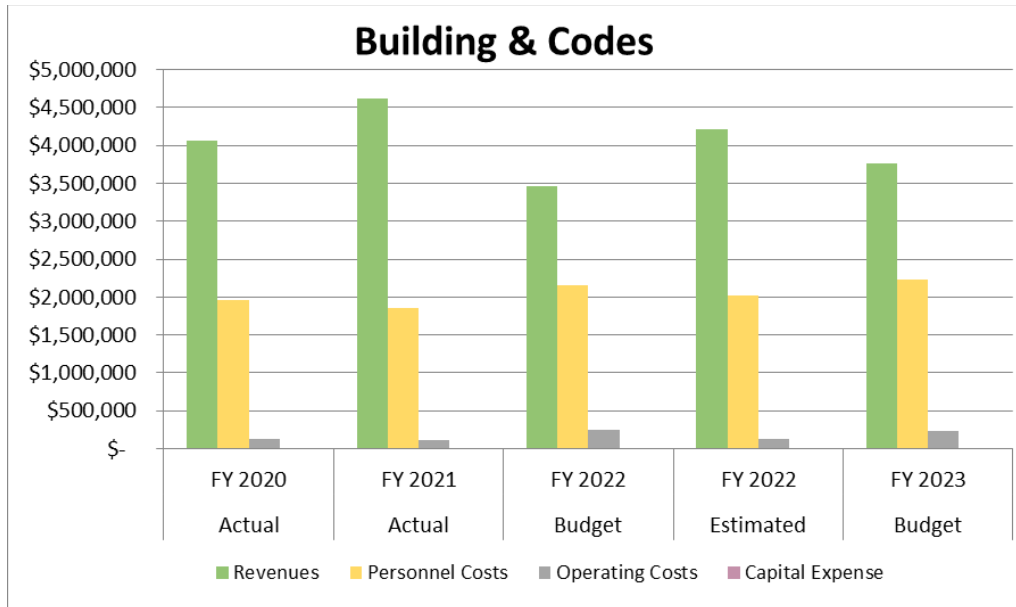
this fiscal year is estimated to be \$4,211,550 the previous fiscal year was \$4,624,508.

The department will issue approximately 11,500 permits this fiscal year which includes permits for 1,300 new dwelling units (SFD, Townhomes, and Apartment) and 261 commercial permits (new and renovation). The total valuation of all building permits is expected to be \$1,029,747,853 which is the first time the department has issued permits with a total valuation over 1 billion dollars. The total for the previous year was \$938,088,397.

The department projects that we will start 2,200 new property maintenance cases and 126 substandard cases this fiscal year which will result in approximately 6,600 inspections.

### Expenditure Summary

	Building & Codes				
	Actual	Actual	Budget	Estimated	Budget
	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023
<i>Revenues</i>	\$ 4,057,519	\$ 4,624,651	\$ 3,461,700	\$ 4,211,781	\$ 3,758,200
Personnel Costs	\$ 1,963,818	\$ 1,855,813	\$ 2,149,973	\$ 2,017,783	\$ 2,235,897
Operating Costs	\$ 130,539	\$ 116,504	\$ 253,765	\$ 131,760	\$ 239,938
Capital Expense	\$ 933	\$ 11,375	\$ 14,000	\$ 11,264	\$ 14,400
Total	\$ 2,095,290	\$ 1,983,692	\$ 2,417,738	\$ 2,160,807	\$ 2,490,235



## 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
- Accepting credit card payments online for sub-permits and signs

## FY 2022 Accomplishments

- The City Works module for signs is expected to go live by July 2022
- Purchased 4 vehicles for Property Maintenance Inspectors so that we are more easily identified in neighbor hoods. Currently the other inspectors are using their own vehicles. We expect to order 4 more vehicles by July 2022
- Contracted the services of a sign consultant to rewrite the sign ordinance

## FY 2023 Department Goals

- Implement residential and sub permits into City Works
- Complete rewrite of sign ordinance using a sign consultant

- Continue ordering vehicles for the inspectors to use as CIP funding becomes available

### Benchmarking Measures

	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Proposed
Residential Permits (new one and two family)	1,214	1,371	950	1,600	1,450
Multi-family Units Permitted Including Motels	382	0	175	900	500
Commercial Permits (new)	29	41	20	48	40
All Other Expansions Commercial	260	248	175	264	240
All Other Expansions Residential	1,049	1,288	975	1,105	1,100

### Position Summary

Building and Codes Department	FY 2020 Actual	FY 2021 Actual	FY 2022 Estimated	FY 2023 Proposed
Job Description				
Director - Building	1	1	1	1
Assistant Director - Building	1	1	1	1
Building/Codes Inspector I	8	8	8	9
Building/Codes Inspector II	1	1	1	1
Plan Examiner	2	1	2	2
Administrative Assistant I	1	1	1	1
Electrical Inspector	4	4	4	4
Sign Administrator	1	1	1	1
Permits Supervisor	1	1	1	1
Permits Technician	6	6	6	5
Total Building and Codes Department	26	25	26	26

### Fixed Asset Summary

Account	Amount	Description
Office Machinery & Equipment	\$9,000.00	New Copier
Computer Equipment	\$2,400.00	iPad for Inspector use
Furniture & Fixtures	\$500.00	Replacement of office chairs
Furniture & Fixtures	\$2,500.00	Normal replacement

## Planning Department

The Planning Department handles long- and short-term planning for the City's growth. This is a major responsibility in a city growing the pace of Murfreesboro.

In 2021 single-family residential construction permits remained relatively steady and multi-family residential construction permits increased. The number of single-family residential units. During last fiscal year, 39 preliminary plats with 1,233 lots were approved; 128 final plats with 1,380 lots were approved. By the end of 2021, a total of 541 residential lots were approved and available for construction. Planning Department staff and the Planning Commission reviewed 28 rezoning applications.

Last year's addition of a Zoning Violation/Landscape Inspector position along with the FY23 budget's additions of a Principal Planner and Engineer in Training to the Department staff will assist in addressing the continuing development in the City, allowing for better customer service response and the ability to focus on long range planning.

In 2020-2021 the Department successfully implemented an electronic plans submittal process and started establishing our online submittal process/software. This software, which was purchased in 2018, would allow all departments to access plats and plans and better communicate with each other as well as external stakeholders. The department was able to start working through workflows, processes, and develop Visio diagrams to implement

the new software. Several workflows were established using the new software currently the zoning violation process is online, and we are a month away from going online with zoning verifications letters. The FY23 budget includes increases in professional services to allow the opportunity to focus on long range planning and bubble plans for specific study areas. There are several opportunities in the City of Murfreesboro that will require long range planning to ensure we maximize all economic development opportunities. The Department will continually look for opportunities to maximize utilization of our Historic Bottoms and North Highland planning study areas.



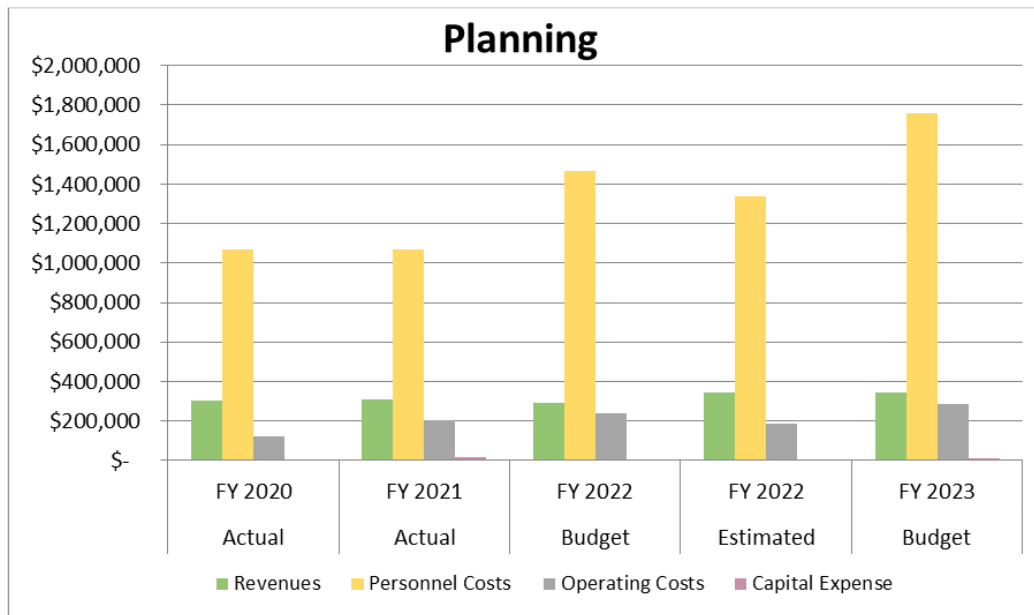
The Planning Department is charged with coordinating the physical development of the community and

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 2020	FY 2021	FY 2022	FY 2022	FY 2023
<b>Revenues</b>	\$ 301,086	\$ 310,371	\$ 290,000	\$ 346,442	\$ 345,000
<b>Personnel Costs</b>	\$ 1,068,617	\$ 1,071,914	\$ 1,468,314	\$ 1,337,887	\$ 1,761,143
<b>Operating Costs</b>	\$ 123,723	\$ 206,853	\$ 237,950	\$ 188,650	\$ 285,025
<b>Capital Expense</b>	\$ 529	\$ 17,394	\$ 8,500	\$ 2,207	\$ 11,500
<b>Total</b>	\$ 1,192,868	\$ 1,296,161	\$ 1,714,764	\$ 1,528,745	\$ 2,057,668



## 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 and coordinate with emergency response providers
- Administer Flood Plain Management regulations and implementation

### *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

### *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
- Identify, master plan and develop City owned land for future economic development

### *Establish a City Brand*

- Conduct neighborhood meetings for major zoning and annexation applications
- Strengthen customer service efforts to better communicate the City of Murfreesboro's vision
- Conduct public hearings and provide notification to the public
- Increase the quality of customer service for visitors at the front counter of our 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
- 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 land use planning to create a well-designed, high-quality community
- Coordinate meetings that increase opportunities for long range planning
- Provide staff level reviews to speed up our site plan review process
- Ensure prompt review of construction plans, including excellent communication with developers and builders
- Work closely with stockholders and the City team to develop a more consistent future land use map

### **FY 2022 Accomplishments**

- Created and implemented new meeting process with developers, including public inquiry, due-diligence, and pre-application meetings
- Implemented weekly staff meeting to collaborate on formulating department positions regarding public inquiries on zoning and annexation issues
- Completed draft future land use map update and revisions to Murfreesboro 2035 Comprehensive Plan
- Presented future land use map update to Planning Commission and City Council and held a public hearing before Planning Commission
- Created and implemented new administrative review process for minor site plans
- Conducted a public hearing on and adopted updated Standard Street Specifications
- Drafted and adopted an update to the City Core Overlay District zoning regulations
- Drafted a Zoning Ordinance amendment pertaining to light fixtures at recreation fields
- Studied, adopted, and implemented the street name change of Mercury Boulevard to Doctor Martin Luther King Jr Boulevard

- Began utilizing City Works for zoning enforcement, zoning verification letters and public inquiry processes

### **FY 2023 Department Goals**

- Adopt and begin implementing the future land use map update and the update to the Murfreesboro 2035 Comprehensive Plan.
- Draft and adopt Zoning Ordinance amendment to modernize City regulations regarding breweries and alcohol-related land uses.
- Study and update City-wide Design Guidelines.
- Dedicate a Principal Planner to facilitating economic development opportunities.
- Begin utilizing City Works for additional Planning Department processes.
- Streamline the prior to permit process
- Update our Planning Department Website
- Continuing to enforce zoning regulations through effective use of our zoning inspector position

### **Benchmarking Measures**

	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Proposed
Number of plats reviewed and approved	144	128	150	130	130
Number of agendas published	38	0	42	40	40
Number of Public Hearings	61	55	65	60	60
Number of Zoning Violation Cases	30	90	50	100	100
Number of Annexation Studies	4	13	4	10	10
Number of Zoning Applications	21	28	30	30	30
Number of Gateway Design Review Items	16	16	16	16	16
Number of Ordinance Amendments	5	0	5	4	4
Number of Mandatory Referrals and R.O.W.	18	22	25	20	20
Number of Home Occupations	315	336	350	350	350
Number of Site Plans reviewed	161	179	160	160	160

### **Position Summary**

Planning Department	FY 2020 Actual	FY 2021 Actual	FY 2022 Estimated	FY 2023 Proposed
Job Description				
Planning Commission	7	7	7	7
Board of Zoning Appeals	5	5	5	5
	12	12	12	12

Planning Department	FY 2020 Actual	FY 2021 Actual	FY 2022 Estimated	FY 2023 Proposed
Planning Director	1	1	1	1
Assistant Planning Director	1	1	1	1
Principal Planner	3	3	3	4
Planner	3	4	4	4
Project Engineer*	2	2	2	2
Engineer				1
Landscape Zoning Inspector		1	1	1
Administrative Assistant II	1	1	1	1
Administrative Support Specialist II	1	1	1	1
Administrative Support Specialist I	1	1	1	1
Landscape Site Plan Inspector	1	0	0	0
Total Planning Department	14	15	15	17
*Transferred from Engineering				

### Fixed Asset Summary

Account	Amount	Description
Office Machinery & Equipment	\$4,000	Normal replacement
Computer Equipment	\$4,000	Normal replacement
Furniture & Fixtures	\$3,500	Normal replacement

## Community Development

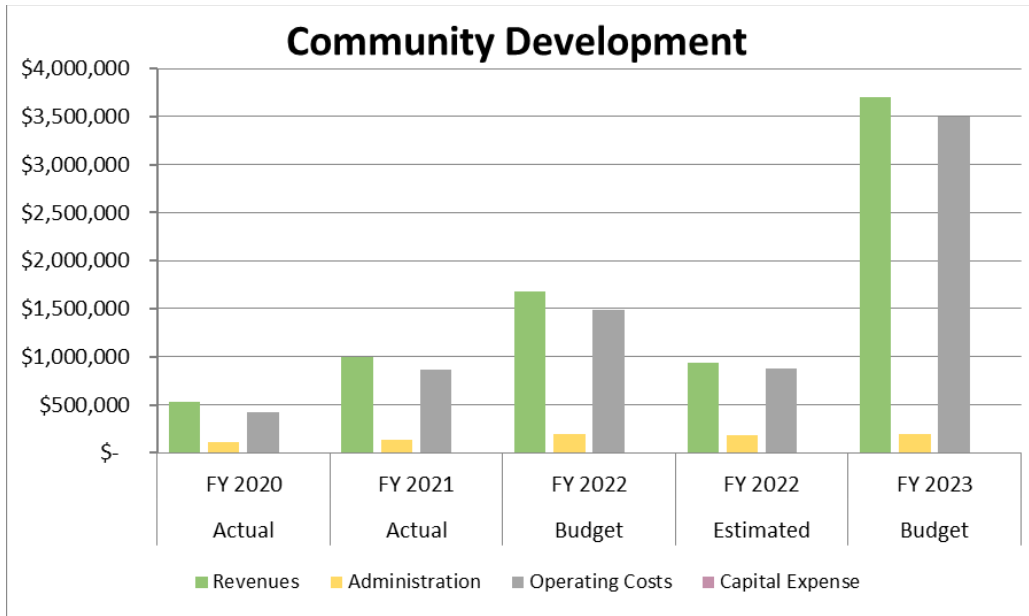
The Community Development Division administers the Community Development Block Grant (CDBG) program of Federal funds directed in four primary areas: public infrastructure, affordable housing, social services, and economic development. Funding is appropriated by Congress through the U.S. Department of 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 (H<sub>3</sub>ARC), and administers an Emergency Solutions Grant (ESG) from the Tennessee Housing Development Agency (THDA).

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 2021 and is available for review on the City website, as are the most recent *Action Plan*, *CAPER* and *Analysis of Impediments to Fair Housing Choice*.

## Expenditure Summary

	Community Development				
	Actual	Actual	Budget	Estimated	Budget
	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023
Revenues	\$ 529,253	\$ 998,218	\$ 1,676,078	\$ 933,104	\$ 3,699,000
Administration	\$ 107,175	\$ 129,841	\$ 191,259	\$ 180,000	\$ 200,000
Operating Costs	\$ 422,079	\$ 868,378	\$ 1,488,049	\$ 873,978	\$ 3,499,000
Capital Expense	\$ -	\$ -	\$ -	\$ -	\$ -
Total Community	\$ 529,253	\$ 998,219	\$ 1,679,308	\$ 1,053,978	\$ 3,699,000



## 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 2022 Accomplishments**

- Prepared and submitted to HUD the Fourth-Year CAPER, received approval of the 2020-2024 Con Plan and 2021-2022 Action Plan from U.S. Dept. of HUD
- Partnered with RC Habitat for Humanity and provided 8 first-time home buyers with Affordable Housing Down Payment grants
- Assisted 1 homeowners through the Housing Rehabilitation Program
- Assisted 2 homeowner through the Emergency Repair Program.
- Funded repairs at Wee Care Day Care, a public facility, which allowed continuation of day care services to low- and moderate-income families
- Administered 6 Public Service Grants to agencies that provided services to more than 1590 residents
- Administered Emergency Solutions Grant – Five 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 (H<sub>3</sub>ARC) Executive Committee

## **FY 2023 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
- Fund public facility/infrastructure improvements in a low- and moderate-income neighborhood
- Assist low-income residents through administration of subrecipient Public Service Grants to eligible local non-profit service providers
- Administer Emergency Solutions Grant Set Aside Grant

**Position Summary**

Community Development	FY 2020 Actual	FY 2021 Actual	FY 2022 Estimated	FY 2023 Proposed
Job Description				
Asst. Director - Community Development	1	1	1	1
Administrative Support Specialist I		1	1	1
Grant Coordinator	0	1	1	1
Full-Time Positions	1	3	3	3
Administrative Support Specialist I	1	0	0	0
Part-Time Positions	1	0	0	0
Total Community Development	2	3	3	3

**Fixed Asset Summary**

None

## PUBLIC WORKS DIVISION

Fleet Services Department	
	Proposed
	FY 2023
Full-Time Positions	21
Total Fleet Services Department	21

Street Department	
	Proposed
	FY 2023
Full-Time Positions	53
Part-Time Positions	9
Total Street Department	62

Civic Plaza	
	Proposed
	FY 2023
Full-Time Positions	1
Total Civic Plaza Division	1

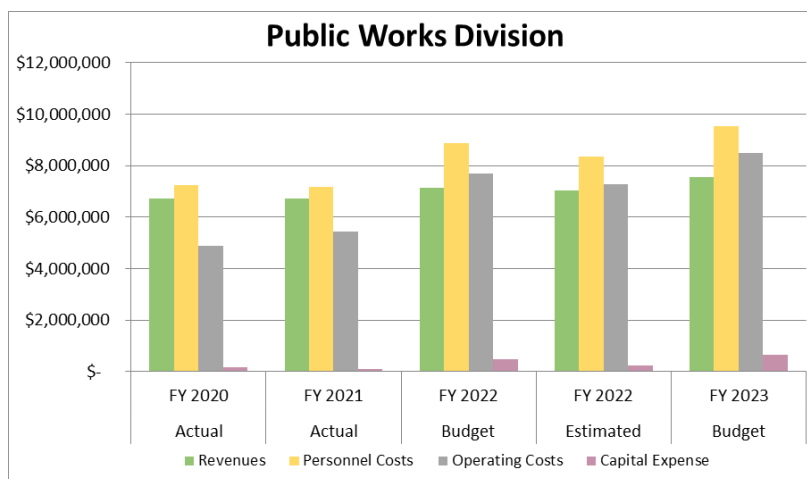
Solid Waste Department	
	Proposed
	FY 2023
Full-Time Positions	47
Total Solid Waste Department	47

Total Public Works Division	131
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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 \$1,646,890 (9.65%) over the FY22 budget. This increase is mainly attributed to an increase in personnel costs and 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 2020	Actual FY 2021	Budget FY 2022	Estimated FY 2022	Budget FY 2023
Revenues	\$ 6,715,040	\$ 6,710,352	\$ 7,126,861	\$ 7,021,095	\$ 7,543,961
Personnel Costs	\$ 7,241,174	\$ 7,169,326	\$ 8,891,537	\$ 8,359,235	\$ 9,542,028
Operating Costs	\$ 4,886,571	\$ 5,437,530	\$ 7,700,639	\$ 7,291,822	\$ 8,506,809
Capital Expense	\$ 178,317	\$ 118,004	\$ 481,880	\$ 245,827	\$ 672,109
Total	\$ 12,306,062	\$ 12,724,861	\$ 17,074,056	\$ 15,896,884	\$ 18,720,946



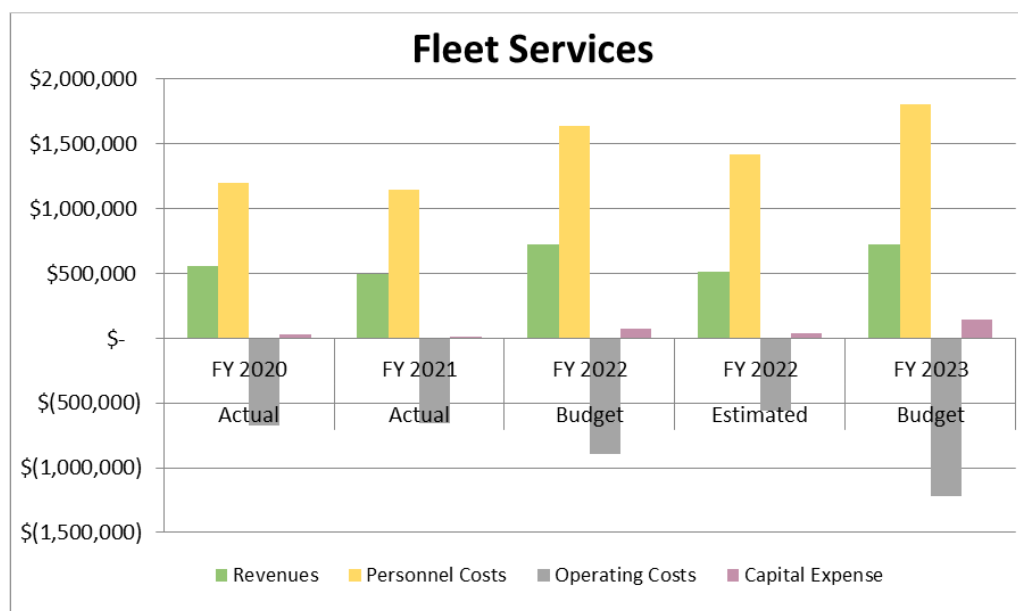
## Fleet Services Department

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 2020	FY 2021	FY 2022	FY 2022	FY 2023
Revenues	\$ 555,310	\$ 499,797	\$ 727,500	\$ 513,660	\$ 725,000
Personnel Costs	\$ 1,197,686	\$ 1,145,459	\$ 1,638,463	\$ 1,419,091	\$ 1,804,511
Operating Costs	\$ (669,958)	\$ (655,660)	\$ (895,376)	\$ (558,213)	\$ (1,223,826)
Capital Expense	\$ 27,582	\$ 9,998	\$ 70,270	\$ 37,168	\$ 146,715
Total	\$ 555,310	\$ 499,797	\$ 813,357	\$ 898,046	\$ 727,400



### 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 2022 Accomplishments**

- Facilitate and host the Fire and Rescue Dept. aerial and pump recertification's for their 10 aerials and 17 pumper trucks. All trucks passed inspection and were recertified

### **FY 2023 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% technician productivity

### **Benchmarking Measures**

	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Proposed
Ratio of vehicles to mechanics	77	73	71	67	70
Work orders completed*	4,591	4,794	4,800	4,700	4,800
Number of repeat repairs*	64	50	70	61	60
% of fleet availability	96%	96%	96%	95%	96%
% of timely completed preventive maintenance	87%	80%	80%	78%	80%
Technician productivity%age	73%	75%	70%	72%	70%
Amount of rolling stock available	922	943	992	945	975

### **Position Summary**

Fleet Services Department	FY 2020 Actual	FY 2021 Actual	FY 2022 Estimated	FY 2023 Proposed
Job Description				
Director - Fleet Services	1	1	1	1
Assistant Director – Fleet Services				1
Administrative Support Specialist II	1	1	1	1
Preventative Maintenance Mechanic	1	1	1	1
Lead Mechanic	2	2	3	3
Heavy Equipment Mechanic	11	11	13	13
Inventory Control Coordinator		1	1	1
Total Fleet Services Department	16	17	20	21

### **Fixed Asset Summary**

Account	Amount	Description
Machinery & Equipment	\$13,000	Normal replacement
Machinery & Equipment	\$7,750	Robinair R1234YF Refrigerant Recycling Machine

<b>Account</b>	<b>Amount</b>	<b>Description</b>
Computer Software Expense	\$122,565	Migrate our Fleet Maintenance software (Faster) from a windows-based service to a web-based service
Computer Equipment	\$1,400	Computer with 2 monitors
Computer Equipment	\$400	Scanner
Furniture & Fixtures	\$1,200	Desk and chair

## Street Department

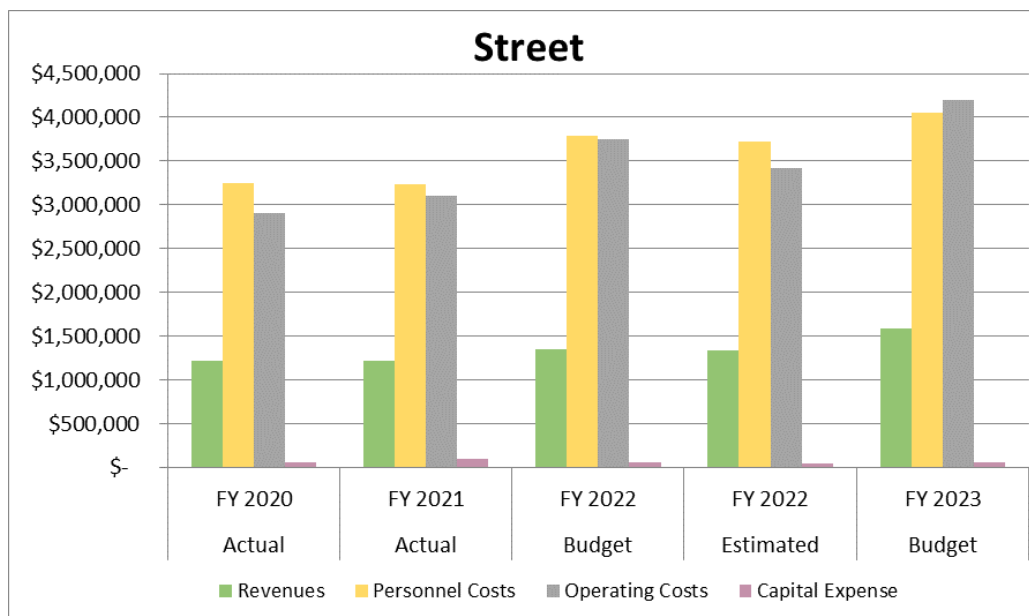
The primary functions of the Street Department include the maintenance of streets, facilities, sidewalks, curbs, gutters, and storm drainage systems with a focus on customer service. The Street Department is responsible for winter storm and catastrophic event response, mowing of right of ways and easements, 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 2020	FY 2021	FY 2022	FY 2022	FY 2023
Revenues	\$ 1,217,099	\$ 1,220,604	\$ 1,350,361	\$ 1,336,345	\$ 1,587,461
Personnel Costs	\$ 3,251,840	\$ 3,230,569	\$ 3,790,602	\$ 3,722,532	\$ 4,047,391
Operating Costs	\$ 2,905,104	\$ 3,098,952	\$ 3,752,429	\$ 3,420,020	\$ 4,198,183
Capital Expense	\$ 63,131	\$ 95,144	\$ 56,510	\$ 49,390	\$ 55,394
Total	\$ 6,220,075	\$ 6,424,665	\$ 7,599,541	\$ 7,191,943	\$ 8,300,968



## **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 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 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 2022 Accomplishments**

- Successfully completed over one-hundred storm water drainage projects, which include North Tennessee Blvd, Elrod Street, Alexander Blvd, Tyne Avenue and others.
- Successfully repaired over 150 road failures
- Processed over 100 right of way maintenance work orders through our work order system
- 1500 tons of leaves picked up and removed
- In-house repairs save 20 – 30% over Contracted Services annually
- Implementation of City Works infrastructure maintenance and work order tracking software
- Ash tree removals on City properties including Barfield Park and many miles of greenway trails.
- Hands on chain saw training class for Street and Parks
- Implemented new salt routes in dealing with the winter storm of 2022
- Implemented new camera van to assess infrastructure repairs and function
- Finalized land purchase for Public Works South/Transfer Station/Salt Barn
- Repaired Salt Barn located at the Solid Waste Facility on Florence Road

### FY 2023 Department Goals

- Utilize and complete implementation of City Works
- Combine Street, Fleet, and Solid Waste into a united Public Works Department
- Increase the size and scope of asphalt repairs
- Increase frequency of ditch mowing with new tracked machine
- Continue to fulfill role of assisting other departments with unique problems such as: Unloading of materials, Road building, Concrete and Asphalt repairs, Tree and Landscape maintenance, and General clean up
- Continue the Emerald Ash Borer (EAB) treatments and removals
- Complete Barfield Phase III (final), tree replacement
- Improve the Stormwater Drainage crew to handle larger scale projects
- Continue regional rehabilitation drainage projects
- Identify and improve drainage hot spots

### Benchmarking Measures

	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Proposed
Number of annual mowings of ROW, easements, City Property	30	32	30	32	35
Cubic yards of leaves diverted from landfill	5,400	5,400	5,400	5,400	5,500
Tree Appreciation Program Events	0	0	1	0	1
Miles of streets resurfaced	30	33.5	31	33	31
Barfield Park Tree Replacement	20	13	0	5	13

### Position Summary

Street Department	FY 2020 Actual	FY 2021 Actual	FY 2022 Estimated	FY 2023 Proposed
Job Description				
Director - Street	1	1	1	1
Assistant Director - Street	1	1	1	1
Public Works Foreman				2
Public Works Crew Leader	4	6	6	4
Heavy Equipment Operator	1	1	1	1
Equipment Operator	23	24	24	24
Refuse/Custodial Crew Supervisor	2	2	2	2
W/WW Maintenance Worker	7	10	10	10
CCTV Technician	2	2	2	2
Turf Care Supervisor	1	1	1	1

Street Department	FY 2020 Actual	FY 2021 Actual	FY 2022 Estimated	FY 2023 Proposed
Administrative Assistant II	2	1	1	1
Budget Analyst		1	1	1
Landscaper/Greenskeeper Foreman	1	1	1	1
Laborer (Full time)	1	0	1	2
Landscaper/Greenskeeper	3	0	0	0
Full-Time Positions	51	51	52	53
Laborer	9	9	9	9
Part-Time Positions	9	9	9	9
Total Street Department	60	60	61	62

### Fixed Asset Summary

Account	Amount	Description
Machinery & Equipment	\$944	Backpack blowers
Machinery & Equipment	\$1,300	Sprayers
Machinery & Equipment	\$10,000	Stand on mower
Machinery & Equipment	\$1,480	Trimmers
Machinery & Equipment	\$840	Backpack blowers
Machinery & Equipment	\$600	Toolbox
Machinery & Equipment	\$500	Running boards
Machinery & Equipment	\$660	Mower toppers
Machinery & Equipment	\$1,070	CAT 48" skid steer loader pallet forks
Machinery & Equipment	\$30,000	Hank 25' gooseneck trailer
Office Machinery & Equipment	\$2,000	Normal replacement
Computer Software Expense	\$2,000	Normal replacement
Computer Equipment	\$2,000	Normal replacement
Furniture & Fixtures	\$2,000	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

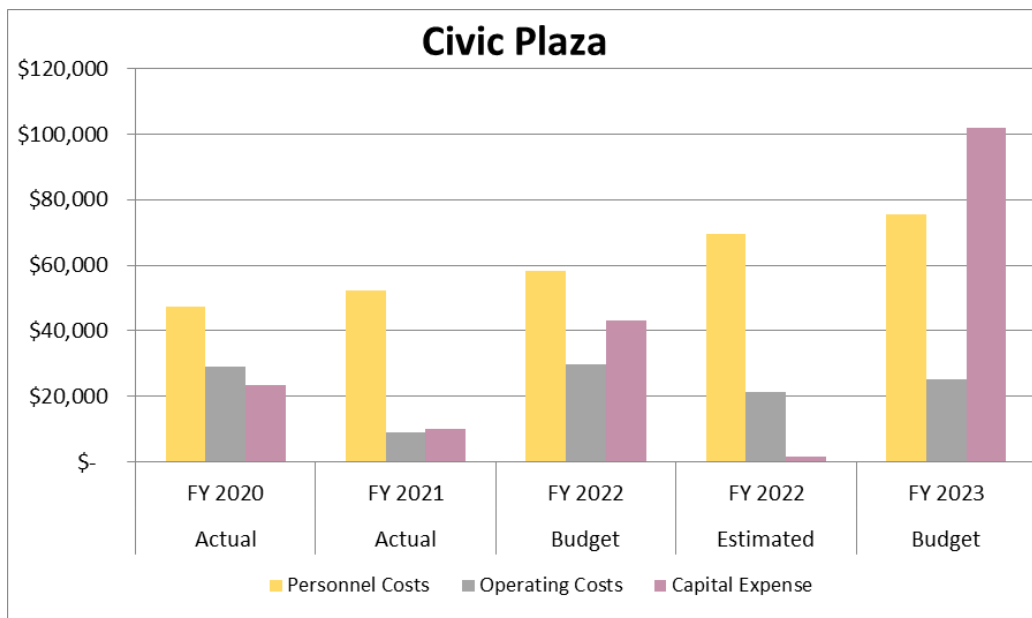


public art and the iconic cupola that is used in the City's logo. The Civic Plaza is maintained by the Street Department.

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 2020	FY 2021	FY 2022	FY 2022	FY 2023
<i>Revenues</i>	\$ -	\$ -	\$ -	\$ -	\$ -
Personnel Costs	\$ 47,396	\$ 52,273	\$ 58,358	\$ 69,564	\$ 75,485
Operating Costs	\$ 28,944	\$ 9,144	\$ 29,647	\$ 21,421	\$ 25,325
Capital Expense	\$ 23,381	\$ 10,122	\$ 43,000	\$ 1,500	\$ 102,000
<b>Total Civic Plaza</b>	<b>\$ 99,721</b>	<b>\$ 71,540</b>	<b>\$ 131,005</b>	<b>\$ 92,484</b>	<b>\$ 202,810</b>



## Implementation of Council Priorities

### *Maintain Public Safety*

- Provides an anchor for cultural activities in the downtown area
- Repair dome and pavers on Plaza

### *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	FY 2020 Actual	FY 2021 Actual	FY 2022 Estimated	FY 2023 Proposed
Job Description				
Equipment Operator	1	1	1	1
Total Civic Plaza	1	1	1	1

## Fixed Asset Summary

Account	Amount	Description
Other Improvements	\$50,000	FY22 carryover - Plaza dome repair
Machinery & Equipment	\$2,000	Normal replacement
Transportation Equipment	\$50,000	Work truck with dump bed

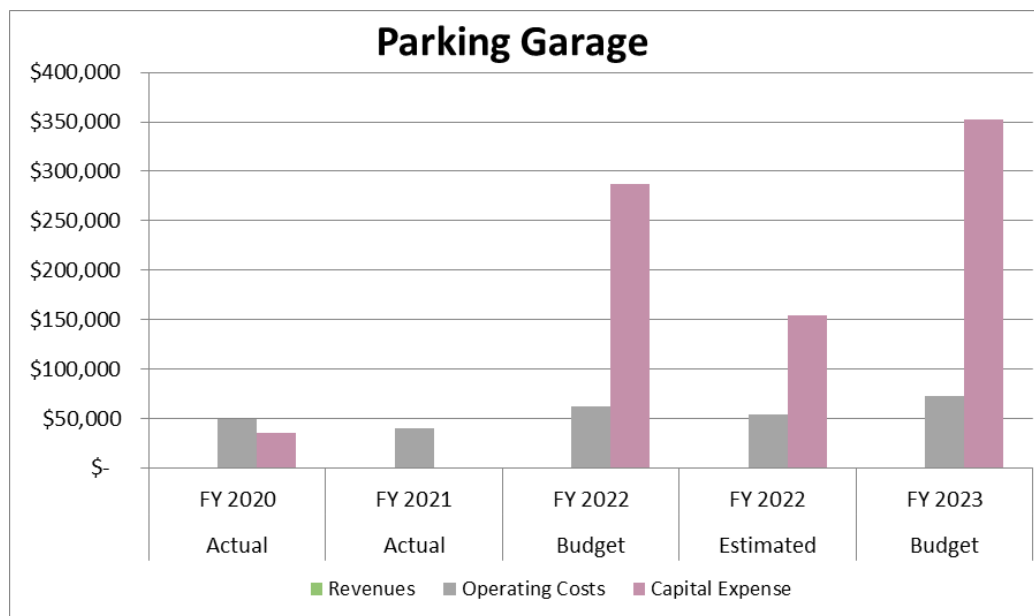
## Parking Garage

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 Ruth-erford County on a ratio of 68.5% City and 31.5% County.

### Expenditure Summary

	Parking Garage				
	Actual	Actual	Budget	Estimated	Budget
	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023
<i>Revenues</i>	\$ -	\$ -	\$ -	\$ -	\$ -
Personnel Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Costs	\$ 49,719	\$ 39,882	\$ 62,600	\$ 53,900	\$ 72,600
Capital Expense	\$ 35,496	\$ -	\$ 287,100	\$ 154,100	\$ 353,000
Total Parking Gar	\$ 85,216	\$ 39,882	\$ 349,700	\$ 208,000	\$ 425,600



### 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**

Account	Amount	Description
Other Improvements	\$3,000	Normal replacement
Machinery & Equipment	\$38,600	Valve replacement for garage sprinkler system
Machinery & Equipment	\$61,400	Normal replacement

## Solid Waste Department

The Murfreesboro Solid Waste Department has provided waste disposal solutions for the City of Murfreesboro since the early 1900s. While many aspects of the waste industry have changed over those years, the priority has remained the same, service the citizens of Murfreesboro with efficient and courteous collection. 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 56,500 households 4,100 businesses, with more than 48,963 cans being serviced weekly. In 2020, the Solid Waste Department collected 42,225 tons of garbage from the residents of Murfreesboro.

In 1997, the City implemented a program to collect yard waste with a goal of reducing grass, brush and leaves to the landfill. In 2021, the Solid Waste Department collected and ground 49,550 tons of yard waste. Each year the Solid Waste Department processes double grind mulch and gives it back to the citizens.

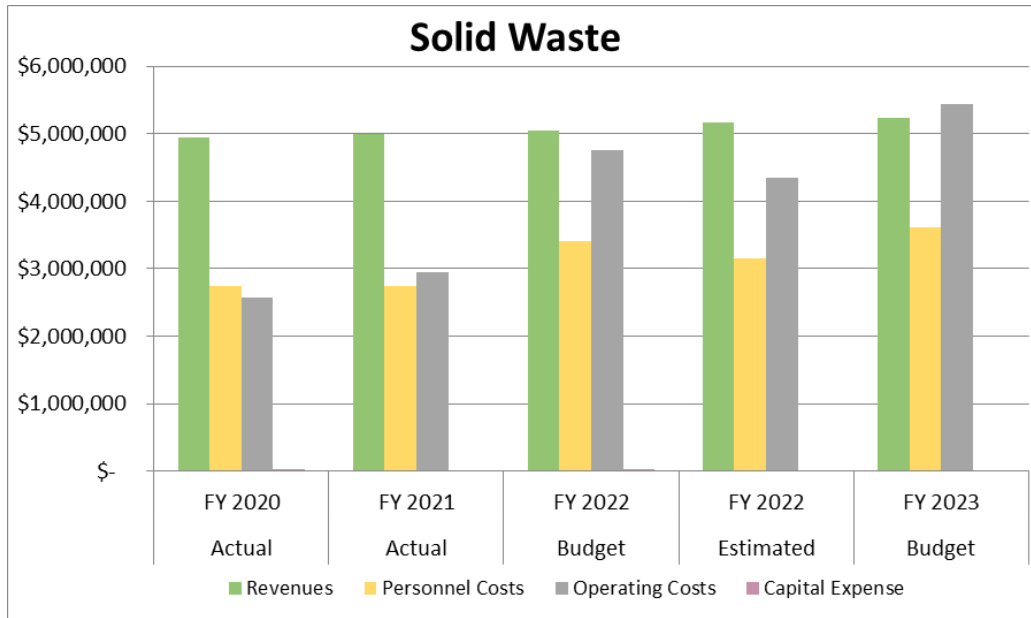
As the City of Murfreesboro continues to grow, so must the solid waste operations. Over the course of a year, the Solid Waste department has added two new collection routes to help alleviate the workload on other drivers and provide consistent, efficient service. The department has also added state of the art technology in the trucks to accomplish the same goals, efficient and consistent service. Routeware allows drivers to record routes in real time and document any out of ordinary issues. This has allowed our department to focus on service and safety.



The Solid Waste Dept will continue to provide safe and timely service to the citizens of Murfreesboro. Our goal in the department is to safely exceed expectations each day of service and be responsible in the budgeting of operations.

## Expenditure Summary

	Solid Waste				
	Actual	Actual	Budget	Estimated	Budget
	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023
<i>Revenues</i>	\$ 4,942,631	\$ 4,989,951	\$ 5,049,000	\$ 5,171,090	\$ 5,231,500
Personnel Costs	\$ 2,744,253	\$ 2,741,025	\$ 3,404,114	\$ 3,148,048	\$ 3,614,641
Operating Costs	\$ 2,572,761	\$ 2,945,212	\$ 4,751,339	\$ 4,354,695	\$ 5,434,527
Capital Expense	\$ 28,726	\$ 2,740	\$ 25,000	\$ 3,669	\$ 15,000
Total	\$ 5,345,740	\$ 5,688,976	\$ 8,180,453	\$ 7,506,412	\$ 9,064,168



## 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. The first will be held on April 6, 2022, at the Public Works Facility at 4765 Florence Road

### *Responsible Budgeting*

- Implementing Routeware, a smart truck solution, to track route data and ensure timely service. Additionally, this smart truck system will improve routes, monitor truck maintenance, and increase sense of safety. The results will be a more responsible budget
- Creating a new route to allow for the continual growth of the City has ensured all new customers are properly routed and reduced the strain on existing routes

### *Improve Economic Development*

- Being engaged with the community and capable of handling all waste needs within the City
- Trash collections for Jazz Fest, Music on the Square, the Farmer's Market on the Square, The Wine Around the Square, and TSSAA Spring Fling

## **FY 2022 Accomplishments**

- Collected 49,500 tons of brush, limbs, leave and grass
- Successful completion of re-routes, allowing for more efficient routes and timely service
- Delivered 1,455 carts to new homes

### FY 2023 Department Goals

- Continue plans to include a transfer station for disposal, helping to eliminate the need for landfill use
- Re-route existing growth areas to allow for more growth and increase efficiencies
- Utilization of new routing program, Routeware, to increase visibility of collection services

### Benchmarking Measures

	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Proposed
%age of waste diverted from landfill disposal	29.5%	30.5%	29.0%	30.5%	32%
Number of cans collected per route/per day (automated routes)	1,105	1,200	1,100	900	850
Number of service inquires	4,255	4,450	4,000	4,500	4,750
Total number of residential stops per week	53,520	60,200	55,000	62,400	64,000

### Position Summary

Solid Waste Department	FY 2020 Actual	FY 2021 Actual	FY 2022 Estimated	FY 2023 Proposed
Job Description				
Director - Solid Waste	1	1	1	1
Assistant Director - Solid Waste	1	1	1	1
Administrative Assistant I	1	1	1	1
Administrative Support Specialist I	1	1	1	1
Administrative Support Specialist II	1	1	1	1
Heavy Equipment Operator	2	2	2	2
Driver	29	31	31	31
Laborer	5	5	5	5
Foreman		1	1	1
Solid Waste Technician			1	1
Facility Attendant Lead	1	1	1	1
Total Solid Waste Department	43	46	47	47

### Fixed Asset Summary

Account	Amount	Description
Machinery & Equipment	\$11,000	Wash bay updates
Computer Equipment	\$1,500	Laptop
Furniture & Fixtures	\$2,500	New office chair and desk for scale house.

## PUBLIC INFRASTRUCTURE DIVISION

Transportation Department	
	Proposed
	FY 2023
Public Transportation	18
Traffic	10
Full-Time Positions	28
Part-Time Positions	7
Total Transportation Department	35

Engineering Department	
	Proposed
	FY 2023
Full-Time Positions	14
Total Engineering Department	14

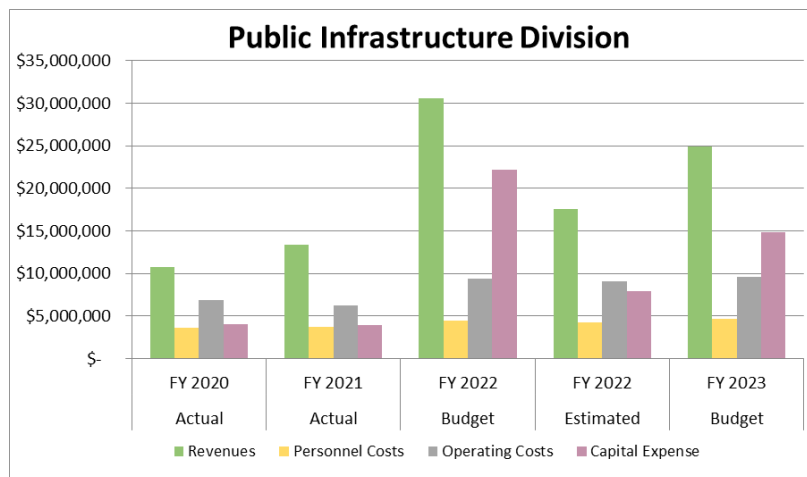
Airport Fund	
	Proposed
	FY 2023
Full-Time Positions	4
Part-Time Positions	10
Total Airport Fund	14

Total Public Infrastructure Division	63
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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 \$6,810,536 (-18.96%) under the FY22 budget. This decrease is mainly attributed to a decrease in capital expenditures at the Airport due to the completion of the South Terminal Development project.

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	Actual	Budget	Estimated	Budget
	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023
Revenues	\$ 10,710,726	\$ 13,388,004	\$ 30,527,321	\$ 17,615,642	\$ 24,947,108
Personnel Costs	\$ 3,587,681	\$ 3,663,394	\$ 4,417,848	\$ 4,243,119	\$ 4,683,761
Operating Costs	\$ 6,857,227	\$ 6,281,291	\$ 9,357,291	\$ 9,092,274	\$ 9,576,940
Capital Expense	\$ 3,991,966	\$ 3,905,959	\$ 22,151,898	\$ 7,922,557	\$ 14,855,800
Total	\$ 14,436,874	\$ 13,850,644	\$ 35,927,037	\$ 21,257,949	\$ 29,116,501



## Transportation Department

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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 (Murfreesboro Transit).

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 department is also currently working with TDOT on the Interstate 24 SMART Corridor Project, which takes a comprehensive approach to managing the existing infrastructure and improving travel time reliability between Rutherford and Davidson Counties.

The City currently operates and maintains one hundred sixty (160) signalized intersections, five interstate interchanges and two Park & Ride Facilities lighting systems, Murfreesboro downtown decorative streetlight system and twenty-nine (29) school zone flashing beacon systems. Over the last seventeen years (2005-2021) the City has installed seventy-one (72) new traffic signals for an average of approximately 4.0 locations per year. The City currently has 9 signalized intersections in construction or design phase. Of the one hundred and sixty signalized locations, one hundred-six (106) signalized intersections or approximately 66% 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 forty-two (42) individual cameras coupled with the interconnection of the traffic signals, primarily along the arterial portion of the City's roadway system, pro-

vides the ability to remotely identify traffic problems, make signal timing modifications, and view the operational results of the timing changes.

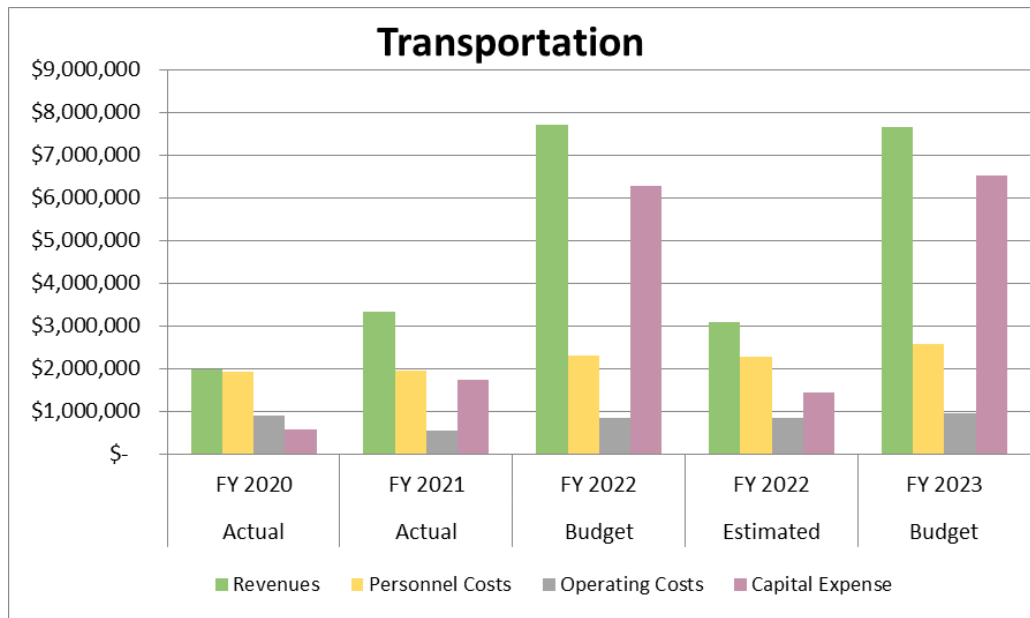
The Department is additionally committed to providing the community with public transportation options through both City-operated and contracted public transportation services.

Murfreesboro Transit consists of seven fixed routes operating throughout Murfreesboro. The system 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 with 5 morning trips and 3 afternoon/evening trips.

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. Since January 20, 2020, the Transit Service has been 100% funded with Federal dollars, however most of those funds have been depleted and the City is once again using the previous shared funding formulas. 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. In addition to the Transit Facility the City is exploring the addition of more Transit Shelters making the transit service more accessible and rider friendly.

## Expenditure Summary

	Transportation				
	Actual	Actual	Budget	Estimated	Budget
	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023
<i>Revenues</i>	\$ 1,974,373	\$ 3,322,288	\$ 7,712,000	\$ 3,094,180	\$ 7,646,200
<i>Personnel Costs</i>	\$ 1,913,312	\$ 1,954,957	\$ 2,305,930	\$ 2,280,391	\$ 2,563,955
<i>Operating Costs</i>	\$ 908,450	\$ 551,551	\$ 851,800	\$ 842,305	\$ 958,337
<i>Capital Expense</i>	\$ 569,210	\$ 1,724,931	\$ 6,285,250	\$ 1,440,043	\$ 6,511,200
<i>Total</i>	\$ 3,390,971	\$ 4,231,439	\$ 9,442,980	\$ 4,562,739	\$ 10,033,492



## 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 2022 Accomplishments**

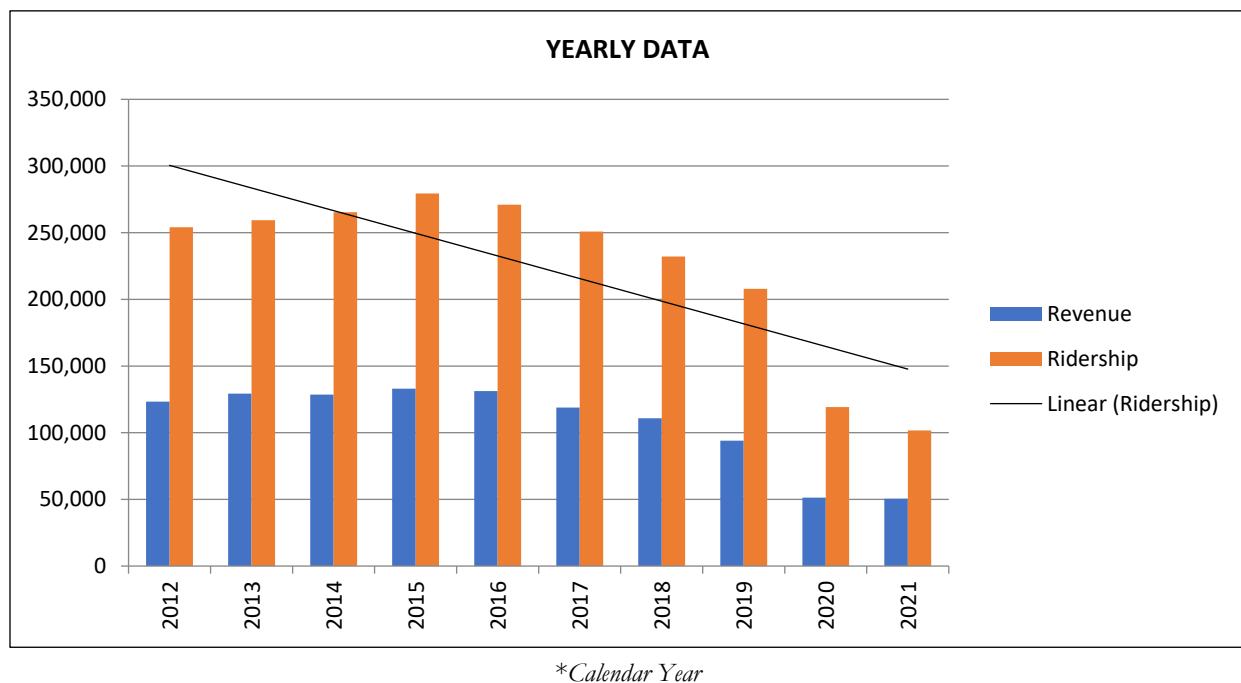
- Maintained transit service throughout the many challenges created by the Pandemic and high inflation costs
- Provided service with virtually zero City dollars via the use of 100% funding from the CARES Act and American Rescue Plan
- Completed Transit Facility Design
- Rover route adjustments to improve efficiency and coverage
- Began review of Route realignments and Shelter placements
- Rutherford Blvd. Adaptive Signal System finalizing design plans, completed NEPA-re-evaluation completed make ready work
- Completed Construction on Dr. Martin Luther King Jr. Boulevard Sidewalk Project Phase 1
- Received a TDOT Multi-Modal Grant on Dr. Martin Luther King Jr. Boulevard Sidewalk Project Phase 2 in the amount of \$703,605 to offset shortfall in project cost
- Bradyville Pike from Broad to Rutherford continuing the Right of Way Phase secured additional federal and state funding to complete Right of Way Phase
- Cherry Lane Phase 3 started the Right of Way Acquisition process
- Coordinate with TDOT on the completion of phase 1, continuing coordination on phases 2 & 3 of the I-24 Smart Corridor Project
- Design Phase for Interchange Lighting at Joe B. Jackson & I-24 and Veterans Parkway & I-840
- Design Phase for the traffic signal installation at both I-840 & Veterans Parkway and I-24 & Joe B. Jackson
- Upgraded CCTV Software Service Package
- Initiated Downtown Parking & Mobility Study
- Initiated Memorial Boulevard Signal System Upgrade utilizing federal CRRSAA federal funding
- Completed LED conversion for street lighting in the CBD area

#### **FY 2023 Department Goals**

- Move into Construction phase of Transit Center
- Place new buses into operation
- Develop MyRide App for Murfreesboro Transit

- Design, purchase, and install up to 9 new transit shelters
- Complete Right of Way Acquisition and move to the Construction Phase 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 twenty-two (22) intersections and ten (10) CCTV Cameras online to our Traffic Operation Center
- Complete the Right of Way Phase and move to Construction on the Dr. Martin Luther King Jr. Boulevard Phase 2 Sidewalk Project
- Complete Downtown Traffic Operations Study
- Initiate LED replacement program for the High Mast Interchange Lighting
- Establish traffic signal fiber communications along Veterans Parkway and Thompson Lane
- Continue to work with the Engineering and Police Departments on the City's Traffic Calming Program
- Continue coordination with TDOT on the implementation of phase 2 & 3 of the I-24 Smart Corridor Project
- Continue to work with the Metro Planning Organization for additional federally funded opportunities

### Benchmarking Measures



Note: Peak decline of 60% in ridership due to pandemic, current level is 45% below pre-pandemic level

## Position Summary

Transportation Department	FY 2020 Actual	FY 2021 Actual	FY 2022 Estimated	FY 2023 Proposed
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	2	2	2	2
Administrative Support Specialist I	1	1	0	0
Administrative Support Specialist II			1	1
Transit Operator (Full time)	10	10	12	12
Traffic				
Assistant Director - Traffic	1	1	1	1
Administrative Support Specialist II	1	1	0	0
Administrative Assistant II			1	1
Senior Traffic Engineer				1
Traffic Engineer	1	1	1	0
Signal Timing Engineer				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	1
Full-Time Positions	25	27	27	28
Laborer		1	1	1
Transit Operator (Part time)	8	6	6	6
Part-Time Positions	8	7	7	7
Total Transportation Department	33	34	34	35

## Fixed Asset Summary

Account	Amount	Description
Office Machinery & Equipment	\$3,500	Multicom Optical Time Domain Reflector 1310-1550nm 35-33db
Office Machinery & Equipment	\$2,500	Fluke clamp-on earth resistance tester
Office Machinery & Equipment	\$4,000	Normal replacement
Computer Equipment	\$10,000	Normal replacement
Furniture & Fixtures	\$3,000	Normal replacement
Building Expense	\$4,000,000	Transit Center Construction

<b>Account</b>	<b>Amount</b>	<b>Description</b>
Other Improvements	\$280,000	Transit Shelter design, purchase, and installation
Machinery & Equipment	\$60,000	Two additional Fareboxes
Transportation Equipment	\$1,363,500	Transit Buses
Office Machinery & Equipment	\$3,300	Normal replacement
Computer Software Expense	\$30,000	MyRide Native App designed specifically for our Transit service
Computer Equipment	\$4,000	TripSpark Computer replacement
Furniture & Fixtures	\$900	Office chair replacements in Operations

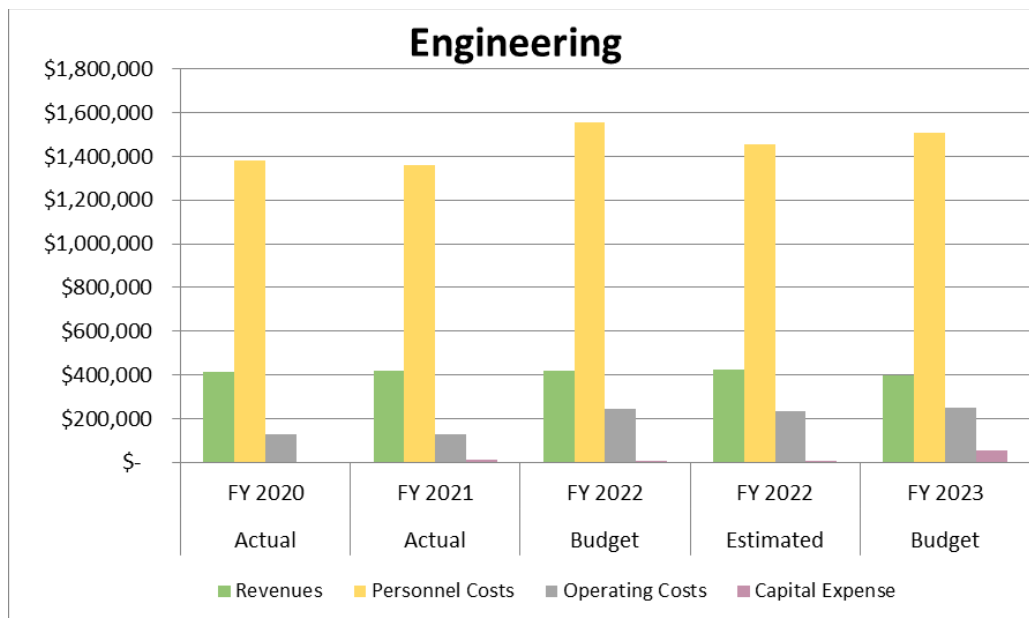
## Engineering Department

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 all private and public developments.



## Expenditure Summary

	Engineering				
	Actual	Actual	Budget	Estimated	Budget
	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023
<i>Revenues</i>	\$ 413,206	\$ 419,200	\$ 420,000	\$ 421,700	\$ 400,000
Personnel Costs	\$ 1,381,695	\$ 1,360,539	\$ 1,557,612	\$ 1,457,566	\$ 1,507,521
Operating Costs	\$ 127,654	\$ 126,981	\$ 243,039	\$ 233,117	\$ 248,185
Capital Expense	\$ -	\$ 12,806	\$ 7,600	\$ 7,600	\$ 54,600
<b>Total</b>	<b>\$ 1,509,349</b>	<b>\$ 1,500,326</b>	<b>\$ 1,808,251</b>	<b>\$ 1,698,283</b>	<b>\$ 1,810,306</b>



## **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

### *Establish a City Brand*

- Provide an excellent transportation system that is recognized throughout the region and encourages tourism

### *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

## **FY 2022 Accomplishments**

- Assisted with engineering review of site plans, plats, and annexation requests
- Provided construction management for Rucker Lane Phase 1
- Provided construction management for Doctor Martin Luther King Blvd Sidewalk Improvements Phase 1
- Provided construction management for improvements to Warrior Drive Intersection
- Processed over 500 permits for construction in city streets including obtaining and maintaining sureties for the work to be completed
- Opened bids and started construction on Brinkley Road Phase 1
- Start construction on Chaffin Place improvements

## **FY 2023 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
- Provide engineering review of several capital improvement projects including Cherry Lane Extension, Rutherford Blvd Extension, Armory Drive Realignment, Racquet Club Drive Sidewalks, Saint Andrews Drive Improvements from Veterans Blvd to State Route 99, Front Street/Vine Street Realignment, Broad Street and Church Street intersection improvements, Broad Street and Medical Center Blvd intersection improvements, Lytle Street Phase 3, Butler Road Realignment, Bridge Ave bridge replacement and Gateway Blvd Extension
- Provide construction management for improvements to Chaffin Place Improvements, Rucker Lane Phase 2, Beasie Drive/ River Rock Blvd Connector

### Benchmarking Measures

	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Proposed
Number of bids	1	2	5	2	5
Number of Capital Improvement Projects completed	2	3	4	3	1
Value of projects completed	\$3,930,000	\$7,850,000	\$6,900,000	\$4,330,000	\$1,300,000
Value of bids awarded	\$1,210,000	\$3,400,000	\$17,900,000	\$10,840,000	\$23,800,000

### Position Summary

Engineering Department	FY 2020 Actual	FY 2021 Actual	FY 2022 Estimated	FY 2023 Proposed
Job Description				
City Engineer	1	1	1	1
Assistant City Engineer	1	1	0	0
Operations Manager			1	1
Engineer in Training	1	1	1	1
Project Coordinator	2	2	2	3
Public Works Project Inspector Senior	4	4	3	3
Public Works Projects Inspector	4	4	4	4
Permits Technician	1	1	1	1
Total Engineering Department	14	14	13	14

### Fixed Asset Summary

Account	Amount	Description
Machinery & Equipment	\$5,000	Normal replacement
Transportation Equipment	\$39,000	2022 Ford F-150 Super Cab 4 WD Pickup Truck

<b>Account</b>	<b>Amount</b>	<b>Description</b>
Computer Equipment	\$3,000	Computer for new employee
Computer Equipment	\$2,000	Replacement computer upcharge
Furniture & Fixtures	\$1,000	Replacement/additional office furniture
Furniture & Fixtures	\$2,000	Office furniture for new position

## Infrastructure Department

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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.

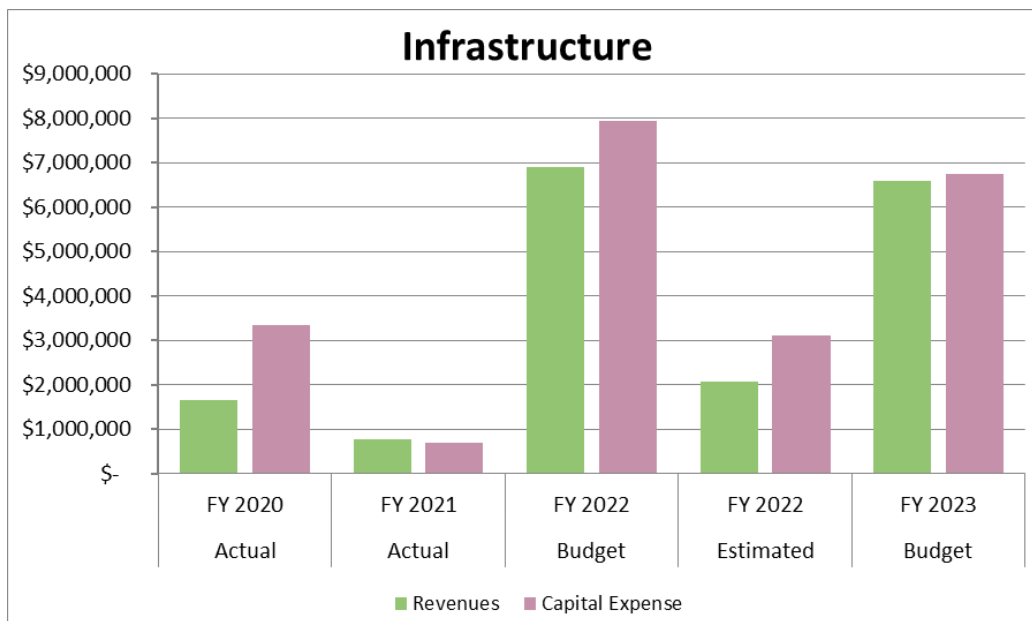


The Infrastructure Department is responsible for road projects that were previously reported in the Engineering Department. These projects are managed by the City Engineer and his staff. The grant funded portion of road projects is included in the Engineering Department's budget. For FY23, the fund is 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 \$56,000,000, of which \$40,000,000 is expected to be locally funded from bond proceeds or current City funds. For FY 2023, \$3,600,000 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 about 370,000. For FY23, \$600,000 is included in the budget as the federal share for design costs and right-of-way acquisition. The local match was 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. For FY 2023, \$1,440,000 is included in the budget as the federal share for construction costs.
- Sidewalk improvements to Doctor Martin Luther King Jr Boulevard are proposed from Broad Street to Apollo Drive. Total costs for the project are estimated to be about \$3,500,000 over the next five years. For FY23, \$804,000 is included in the budget as the federal share for right of way acquisition and construction costs. The local share will be funded through the Bond Fund.

## Expenditure Summary

	Infrastructure				
	Actual	Actual	Budget	Estimated	Budget
	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023
Revenues	\$ 1,661,302	\$ 773,590	\$ 6,900,000	\$ 2,065,500	\$ 6,594,000
Personnel Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Expense	\$ 3,331,575	\$ 693,016	\$ 7,936,807	\$ 3,108,254	\$ 6,744,000
Total Infrastructure	\$ 3,331,575	\$ 693,016	\$ 7,936,807	\$ 3,108,254	\$ 6,744,000



## Implementation of Council Priorities

### *Maintain Public Safety*

- Assists in maintaining safe and drivable streets
- Improve our pedestrian walk/bike facilities to improve mobility

### *Responsible Budgeting*

- State and Federal grants provide the majority of the funding for this department

### *Improve Economic Development*

- Assist potential economic development projects by applying for State Grants

### *Establish a City Brand*

- Provide an excellent transportation system that is recognized throughout the region and encourages tourism

### *Expand Infrastructure*

- Expand roads and greenway trails to accommodate City growth

### **FY 2022 Accomplishments**

- Continued development of major road projects including Bradyville Road and Cherry Lane
- Continued the development of the Doctor Martin Luther King Jr Boulevard sidewalk improvements including completing construction of Phase 1 from Broad Street to Middle Tennessee Boulevard
- Continued the Rutherford Boulevard Adaptive Signal Control Technology (ASCT) project to improve signal operations along the route

### **FY 2023 Department Goals**

- Continue development of major road projects including Bradyville Pike and Cherry Lane
- Begin the second phase of construction of the Doctor Martin Luther King Jr Blvd sidewalk improvements
- Complete the Rutherford Boulevard ASCT project

### **Position Summary**

None

### **Fixed Asset Summary**

<b>Account</b>	<b>Amount</b>	<b>Description</b>
Transportation Projects	\$1,440,000	Rutherford Blvd ASCT
Local Street Projects	\$100,000	Sazerac/Cherry Ln extension
Local Street Projects	\$600,000	Bradyville Right of Way
Local Street Projects	\$3,600,000	Cherry Ln 3 ROW Acquisition
Local Street Projects	\$50,000	Miscellaneous Escrow construction
Local Street Projects	\$100,000	CBD signal upgrade (equipment/hardware)
Local Street Projects	\$50,000	Electronic radar signs

## State Street Aid Department

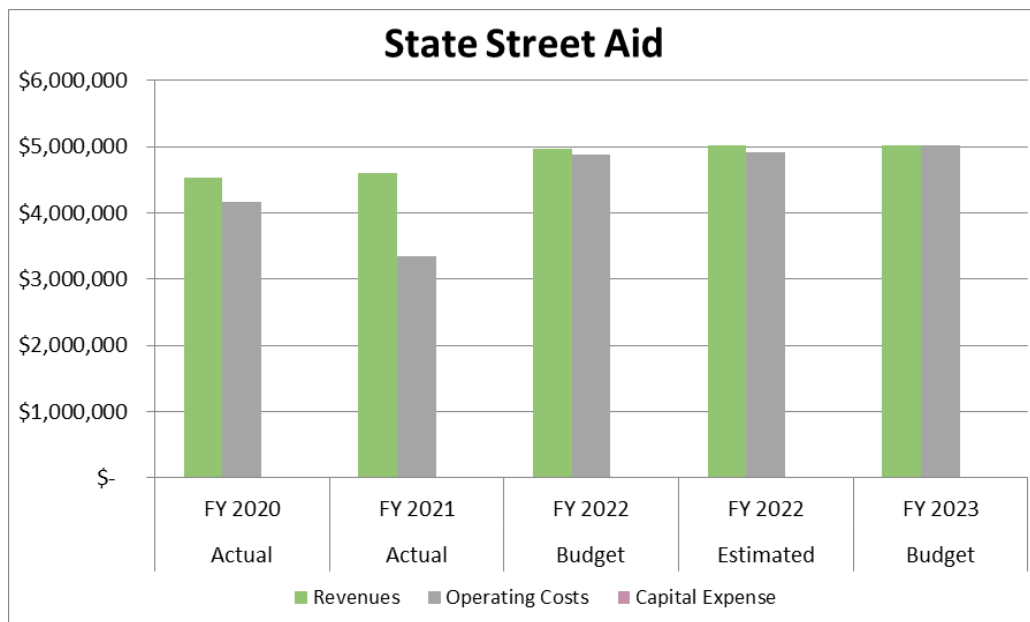
The State Street Aid Department includes funding from the State of Tennessee Fuel Tax Allocation to the City. This allocation is based on population.

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 \$2.5 million for repaving of City streets.

### Expenditure Summary

	State Street Aid				
	Actual	Actual	Budget	Estimated	Budget
	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023
Revenues	\$ 4,533,406	\$ 4,608,221	\$ 4,976,100	\$ 5,015,500	\$ 5,025,500
Personnel Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Costs	\$ 4,169,754	\$ 3,348,526	\$ 4,876,100	\$ 4,915,500	\$ 5,025,500
Capital Expense	\$ -	\$ -	\$ -	\$ -	\$ -
Total State Street	\$ 4,169,754	\$ 3,348,526	\$ 4,876,100	\$ 4,915,500	\$ 5,025,500



### 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

### *Establish a City Brand*

- Provide an excellent transportation system that is recognized throughout the region and encourages tourism

### *Expand Infrastructure*

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

### **FY 2022 Accomplishments**

- Repaved 17 City street segments consisting of 42 lane miles
- Identified and scheduled for pavement streets based on condition of the pavement
- Coordinated with local utilities regarding upcoming projects

### **FY 2023 Department Goals**

- Repave a projected 15 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 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Proposed
Funding level from State	\$4,490,000	\$4,450,000	\$4,300,000	\$5,000,000	\$5,000,000
Miles of streets resurfaced/repaved with State Street Aid	30	30	30	42	35

### **Position Summary**

None

### **Fixed Asset Summary**

None

## Airport Fund

The Murfreesboro Airport (MBT) is a general aviation airport serving Murfreesboro and Middle Tennessee. Over 182 people are employed at the airport as business owner/operators, managers, 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

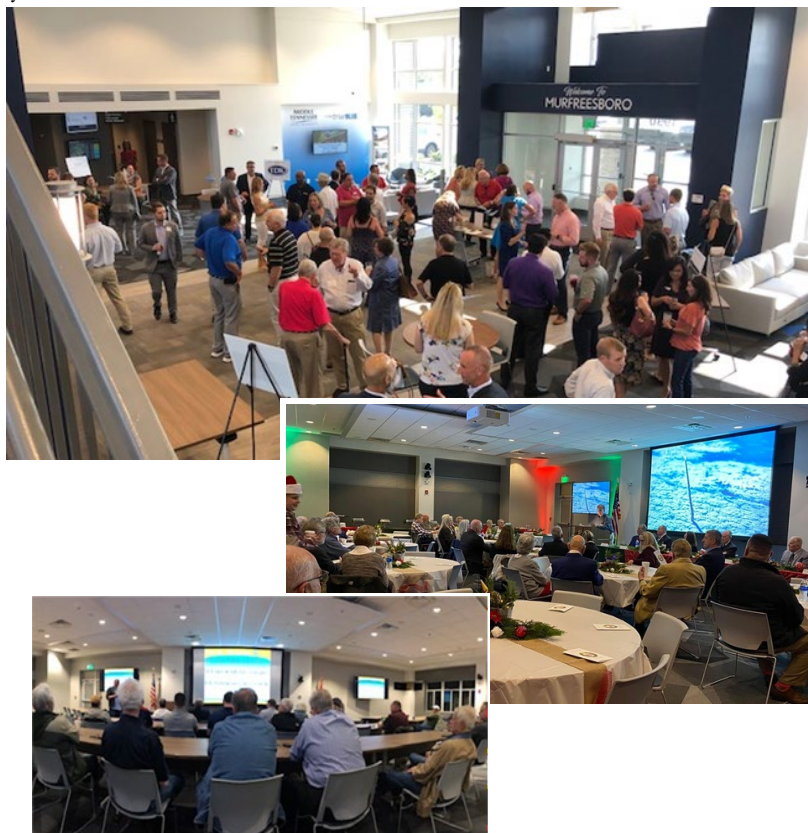
1, 1994. The Airport is open 24 hours a day and staffed typically 12 hours a day. The Airport is staffed every day of the year except for Thanksgiving and Christmas Day.

Four business are based on the airport providing various services to the community and flying public. Murfreesboro Aviation provides flight training, aircraft maintenance, avionics, and charter service. It is the second largest employer on the airport. Second is Mike Jones Aircraft, 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 providing aircraft leasing services.

The focus of FY 2022 has been adjusting operations and personnel to the new Terminal which opened in August of 2020. The Business Center was operational by February of 2021 and over the last year has become a very popular location for various civic meetings and events.



This fiscal year the Airport hired two additional Airport Operations Workers to assist with the growing demand and improve and provide a consistent level of services throughout the week.

The last two years the City and MTSU have been in discussions regarding the impact of the growth of their flight training program and the saturation of the airport's pattern and airspace with flight training activity. After much debate and review of their program, MTSU recently announced their plans to move the entire Aerospace Department to the Shelbyville Municipal Airport in Bedford County. The University has successfully secured \$62 million in state funding to begin that transition. In the meantime, the Airport and its consultant Dr. Dave Byers of Quadrex Aviation have worked with new MTSU faculty and staff along with representatives of Murfreesboro Aviation on and the Airport Commission in developing and approving new Standard Operating Procedures. Since MTSU agreed to and adopted these procedures and supplemental policies, which the City had requested initially, the number of aircraft operations have decreased approximately 20%

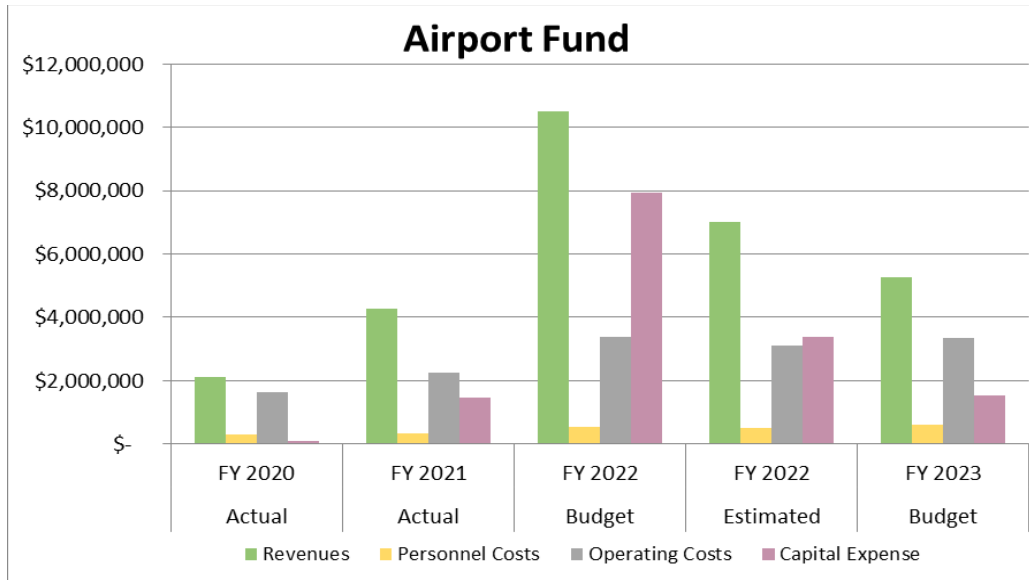


along with complaints from pilots and citizens. Comparing the spring semester 2021 to the spring semester 2022, MTSU has flown just as many students and flown more flight lab hours than 2022 than 2021, fuel sales have increased yet the number of daily aircraft operations have stayed below 500 per day consistently.

From March 3, 2021 to March 2, 2022, the Murfreesboro Municipal Airport recorded 106,050 aircraft operations. A total of 76,344 aircraft operations were conducted by MTSU and their flight training program alone (73%). During that same period there were 719 business jet operations (0.07%) yet 27% of the fuel sold was Jet A.

## Expenditure Summary

	Airport Fund				
	Actual	Actual	Budget	Estimated	Budget
	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023
<i>Revenues</i>	\$ 2,128,439	\$ 4,264,706	\$ 10,519,221	\$ 7,018,762	\$ 5,281,408
Personnel Costs	\$ 292,674	\$ 347,898	\$ 554,306	\$ 505,162	\$ 612,285
Operating Costs	\$ 1,651,370	\$ 2,254,233	\$ 3,386,352	\$ 3,101,352	\$ 3,344,918
Capital Expense	\$ 91,181	\$ 1,475,206	\$ 7,922,241	\$ 3,366,660	\$ 1,546,000
Total	\$ 2,035,225	\$ 4,077,337	\$ 11,862,899	\$ 6,973,174	\$ 5,503,203



### State and Federal Funding

A recent economic impact study was conducted by the Tennessee Aeronautics. Region 3, which includes MBT was reported to have the largest impact of the four regions in Tennessee, contributing \$18 million a year into the economy. According to this report, John C. Tune Airport, Smyrna Airport, and MBT account for over 300,000 aircraft operations each year.

Notwithstanding this impact, the proposed state funding for airports in this year's State Budget is considerably less than the previous year. The Tennessee Association of Air Carrier Airports (TAACA) and the Tennessee Aviation Association (TAA) worked with various state legislators to create a new funding system for state assistance with airport maintenance. The recent Tennessee Airport Economic Impact Study justifies new funding mechanisms to allocate funds among five commercial airports and 74 general aviation airports. Until a new program is enacted, state funding will continue to fluctuate making it difficult for the state, airports, and local communities to budget with confidence in the level of state funding available during the fiscal year for airport improvement.

Last fiscal year, MTSU announced plans to relocate their flight training program to Bedford County, MTSU has not released its proposed schedule for

relocation. This relocation will have a small impact in revenue but in the long-term offers significant benefits to MBT's operations and growth.

Annual Operations by type of aircraft		
Business Jet		719
Helicopter		614
Military		13
Multi Engine Piston		9,920
Single Engine Piston		94,784
Total Aircraft Operations		106,050

Each year, the Airport Commission reviews its budget and conducts basic market analysis to determine whether annual rental rates are competitive. For the last several years, MBTt has been at maximum rental capacity for hangars and tie-downs and there is a waiting list for both facilities. Included as well in the Airport Commission's monthly meetings is a review of the aircraft operations data and safety and capacity information. The recently adopted Standard Operating Procedures have certainly made an improvement in pattern and airspace capacity. There still remains an issue with the diversity of the various sizes and speeds of aircraft that utilize and operate at MBT, which requires proper separation between of aircraft when in MBT's pattern. Various options continue to be explored to address this issue.

## **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
- Hangar rental rates are adjusted 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
- Administer the new approved Standard Operating Procedures addressing pilot concerns and airport pattern capacity issues while still exploring other alternative methods to address the heavy concentration of flight training activity due to national pilot shortage and increased utilization of the airport by a very mixed fleet of aircraft which include some larger and faster jet and multi-engine aircraft

### *Responsible Budgeting*

- Monitoring and adjusting where needed the Airport Staffing plan to ensure facilities are being maintained, high level of quality services are being offered, and the Airport is operating at a sustainable and positive financial position
- Continue to improve our service as the "Front Door" and as an economic asset 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
- Market the new Terminal and Business Center providing excellent 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
- Continue to develop plans to address airport capacity issues and prepare for MTSU's relocation off of the Murfreesboro Municipal Airport

### *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 on a daily basis
- 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*

- Continue to find the funding and work toward the development of hangars and other facilities to address the waiting list and demand for more space at the airport
- 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
- Work with our businesses and University to use the airport safely, efficiently, and effectively while being a good neighbor
- Coordinate with MTSU their plans for their relocation and develop plans for the use of the various facilities that will eventually be turned over to the City and how those facilities can be incorporated into the Airport Layout Plan and utilized for different aviation activities

#### **FY 2022 Accomplishments**

- Began conducting meetings and events in the Business Center Terminal Building
- Completed the design and bidding of the South Apron Development Project (Replacement of Hangar 1)
- Utilized VirTower aircraft operations counting system applying the data to various studies and reports to gather critical data addressing runway and airspace capacity issues along with understanding the impact that the heavy concentration of flight training has on the airport and community
- Quadrex Aviation completed the Airport Safety and Capacity Study to address dramatic increase in MTSU flight training operations
- Complete construction of the South Terminal Development Project (Hangar 1 replacement) using the Tennessee Airport Economic Development Grant

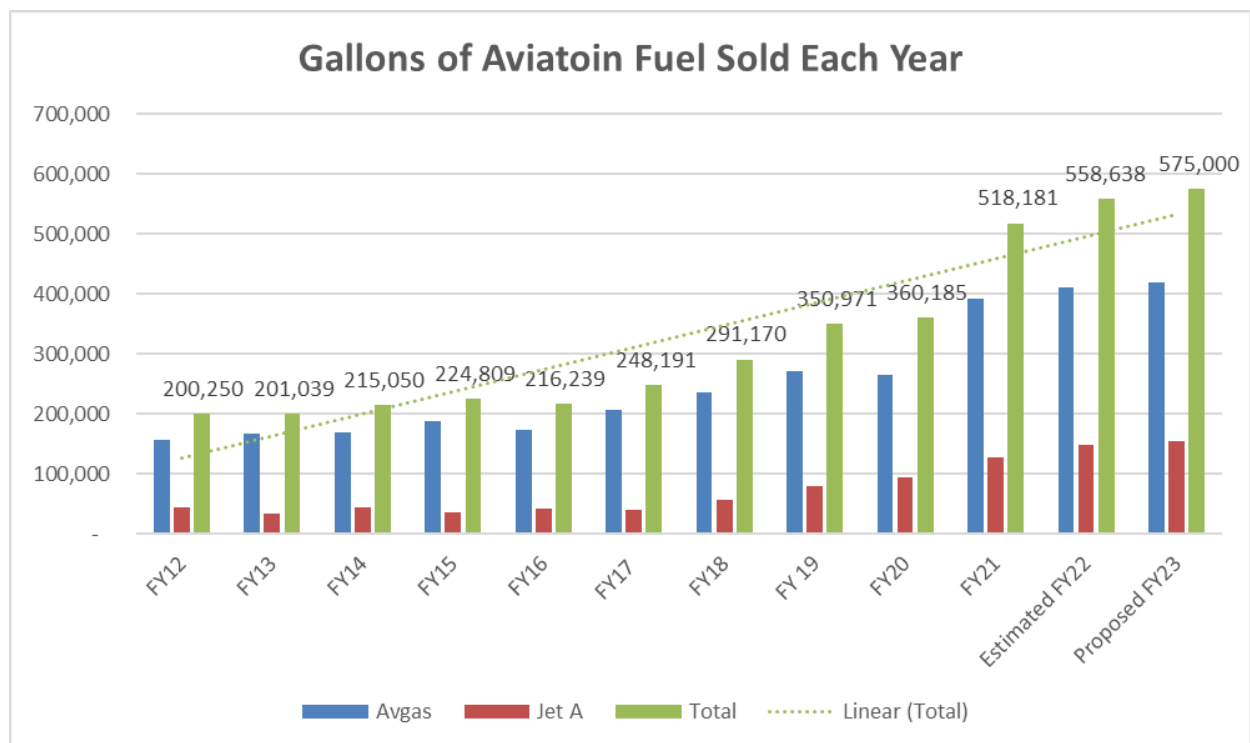
#### **FY 2023 Department Goals**

- Complete Quadrex Aviation Airport Safety and Capacity Study establishing standard operating procedures that address safety and noise concerns created by increased flight training operations
- Complete design of the pavement rehabilitation and approach management projects utilizing federal Non-Primary Entitlement and other federal and state funding
- Construct the infrastructure and hangar facilities to meet the growing demand for hangar space in the Taxiway F development area
- Coordinate and efficiently complete state airfield pavement repairs, seal coat, and striping project.

- Effectively manage staffing and personnel needs to ensure facilities and services are being provided at high levels

### Benchmarking Measures

	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Proposed
Fuel Sales Revenue	\$215,266	\$154,700	\$237,000	\$213,000	\$253,000
Gallons of Fuel Sold	360,185	518,181	450,000	558,638	575,000
Avgas	265,491	391,282	350,000	410,548	420,000
Jet A	79,418	126,899	100,000	148,090	155,000
Hanger Revenues	\$479,693	\$474,200*	\$525,500	\$550,000	\$586,000
Hanger Occupancy Rate	100%	100%	100%	100%	100%
Number of Based Aircraft	156	156	158	156	156



### Position Summary

Airport Fund	FY 2020 Actual	FY 2021 Actual	FY 2022 Estimated	FY 2023 Proposed
Job Description				
Airport Director	1	1	1	1
Airport Manager	1	1	1	1
Accounting Clerk		1	1	1
Airport Operations Service Personnel		1	1	1

Airport Fund	FY 2020 Actual	FY 2021 Actual	FY 2022 Estimated	FY 2023 Proposed
Administrative Assistant I	1	0	0	0
Full-Time Positions	3	4	4	4
Custodian	0	2	2	2
Operations Service Personnel	8	8	8	8
Part-Time Positions	8	10	10	10
Total Airport Fund	11	14	14	14

### Fixed Asset Summary

Account	Amount	Description
Building Expense	\$85,000	Complete Hangar One with installing one or two restrooms, landscaping, etc.
Airfields	\$1,270,500	T-Hangar prep pads
Airfields	\$130,000	Taxiway A & Apron final design
Airfields	\$5,000	Low growing trees
Other Improvements	\$40,000	New sign at Memorial and Airport Road
Office Machinery & Equipment	\$7,000	Funding for continued replacement and purchased of new equipment for personnel and offices
Computer Equipment	\$1,500	iPad for fuel point of sale
Computer Equipment	\$3,000	Normal replacement

## DEBT SERVICE FUND

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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 buildings, and similar projects.

Principal and interest on City debt are backed by the full faith, credit and taxing power of the City. Moody's Investor Service rated the City's \$48.7 million bond issue in April 2022 as "Aa1." Moody's "Aa" rating is assigned to obligations judged to be of high quality and with very low credit risk. Moody's also assigns a relative risk rating of 1, 2 or 3 within the rating classifications, and a "1" represents the quality of the credit risk is at the high end of the classification.

This year the City also sought a rating from Standard & Poor's (S&P). S&P rated the City April issuance and upgraded the City outstanding debt to "AA+" in March 2022. An A rating is S&P's opinion that the debt issuer has a very strong likelihood of meeting its financial obligations. Ratings within the AA grade are further awarded designated "AA+", "AA", or "AA-". The inclusion of a "+" to the rating intending the relative standing within the rating categories, a "AA+" rating being the highest rating in the AA grade.

The City's growth over the last 15 years has created a need for significant capital investment, which resulted in proportionate increases to debt service. However, the 15-year term on all of Murfreesboro's debt allows for aggressive repayment of 84% of principal within 10 years. While this debt structure increases the City's debt ratios, it lowers its interest expense, which decreases the City's overall expense. The City maintains a strong fund balance in the General Fund that, combined with comprehensive capital improvement plans and debt policies, ensures that Council and management consistent exercise the appropriate restraint and discipline in handling the debt service relative to overall budget ratios.

### Refunded Debt:

- FY21: Refunded a 2012 variable rate loan by issuing fixed rate bonds at a true interest cost (TIC) of .5448% fixed rate bond. The payoff date of the original debt remained the same.
- FY20: Refunded a 2008 variable rate loan by issuing fixed rate bonds carrying at a TIC of .2975%. The payoff date of the original debt remained the same.
- FY 16: Refunded a 2010 variable rate loan by issuing fixed rate bonds at a TIC of 1.33%. The payoff date of the original debt remained the same.

### Fixed Rate Issuances:

- FY22: Issued \$48.7 million fixed rate bonds at a TIC of 2.611% and a 15-year maturity. Debt will primarily fund street projects, a solid waste transfer facility, public safety buildings and equipment, recreation enhancements, and airport improvement projects.
- FY21: Issued \$63.8 million fixed rate bonds at a TIC of 1.226% with a 15-year maturity. Debt primarily funds street projects, a transit facility, public safety vehicles and equipment, recreation enhancements, and airport improvement projects.
- FY19: Issued \$58 million fixed rate bank loan at a TIC of 2.883% with a 15--year maturity.
- FY18: Issued \$71 million fixed rate bonds at a TIC of 2.793 % with a 15--year maturity.
- FY16: Issued \$79 million fixed rates bonds at a TIC of 2.109 % with a 15--year maturity.
- FY14: Issued \$29.35 million in fixed rate bonds at a TIC of 2.67% with a 15-year maturity.

### Variable Rate Issuance:

- As of June 30, 2021, the City no longer carries any variable rate debt.

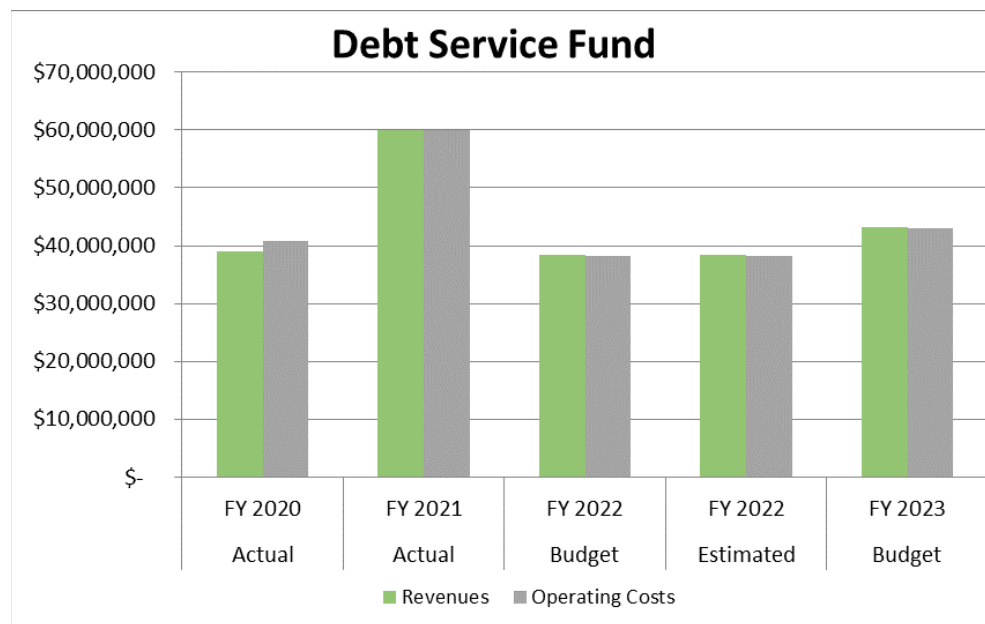
### School Energy Loans:

- FY11 and FY12: Accepted two State interest free loans totaling \$2 million for energy efficiency project in the City Schools.
- FY17: Secured an additional \$2.140 million loan at a fixed interest rate of 0.75% continuing energy efficiency improvement in five schools. City School offsets debt payments through lower utility bills.

The General Fund debt service includes principal and interest payments for City property used for City Schools. These payments are differentiated for year-end reporting. FY22 estimated payments for City School related debt is approximately \$5 million, of which approximately \$269,000 is funded by City School budget and the remainder funded with the City's General Fund. The General Fund also carries, in addition to City School related debt service, City School operating transfer

### **Expenditure Summary**

	<b>Debt Service Fund</b>				
	Actual	Actual	Budget	Estimated	Budget
	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023
<i>Revenues</i>	\$ 39,016,454	\$ 60,072,423	\$ 38,465,969	\$ 38,465,969	\$ 43,151,855
Personnel Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Costs	\$ 40,742,574	\$ 59,879,531	\$ 38,265,969	\$ 38,265,969	\$ 42,951,828
Capital Expense	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 40,742,574	\$ 59,879,531	\$ 38,265,969	\$ 38,265,969	\$ 42,951,828



### **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 2022 Accomplishments**

- Monitored the City's debt portfolio

- Issued \$48.7 million in new debt
- Community Investment Program updated

**FY 2023 Department Goals**

- Monitor the City's debt portfolio
- Update Community Investment Program

## Amortization Schedules

General Long-Term Debt				
Fiscal Year Ended June 30,		Principal	Interest	Total Principal and Interest
	<b>2014 General Obligation Bonds</b>			
2023	Original Amount \$29,355,000	1,990,000	556,788	2,546,788
2024	Interest Rate: 1.00%-5.00%	2,070,000	477,188	2,547,188
2025	(Includes School Debt)	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
		15,640,000	2,181,763	17,821,763
	<b>2016 General Obligation Bonds</b>			
2023	Original Amount \$79,000,000	5,150,000	1,633,000	6,783,000
2024	Interest Rate: 2.00%-5.00%	5,400,000	1,375,500	6,775,500
2025	(Includes School Debt)	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
2031		53,100,000	7,954,250	61,054,250
	<b>2016B General Obligation Refunding Bonds</b>			
2023	Original Amount \$27,430,000	3,200,000	388,650	3,588,650
2024	Interest Rate: 1.33%	3,365,000	224,525	3,589,525
2025	<i>This bond refinances 2010 TMBF loan</i>	3,480,000	105,600	3,585,600
2026		3,540,000	35,400	3,575,400
2026		13,585,000	754,175	14,339,175
	<b>2018 General Obligation Bonds</b>			
2023	Original Amount \$71,000,000	4,120,000	2,115,413	6,235,413
2024	Interest Rate: 2.95%-5.00%	4,330,000	1,909,413	6,239,413
2025	(Includes School Debt)	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
2033		56,385,000	12,221,728	68,606,728

General Long-Term Debt				
Fiscal Year				Total
Ended				Principal
June 30,		Principal	Interest	and Interest
	<b>2019 PBA of Sevier County</b>			
2023	Original Loan Amount \$58,000,000	3,430,000	1,389,764	4,819,764
2024	Interest Rate: 2.84%	3,530,000	1,294,536	4,824,536
2025	(Includes School Debt)	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	134,470	4,804,470
2034		48,265,000	9,503,250	57,768,250
	<b>2020A General Obligation Refunding Bonds</b>			
2023	Original Loan Amount \$16,885,000	4,355,000	452,500	4,807,500
2024	Interest Rate: 5%	4,695,000	234,750	4,929,750
	<i>This bond refinances 2008 TMBF loan</i>	9,050,000	687,250	9,737,250
	<b>2020C General Obligation Refunding Bonds</b>			
2023	Original Amount \$18,760,000	2,525,000	489,300	3,014,300
2024	Interest Rate: 3.00%	2,600,000	413,550	3,013,550
2025	(Includes School Debt)	2,675,000	335,550	3,010,550
2026	<i>This bond refinances 2012 TMBF loan</i>	2,755,000	255,300	3,010,300
2027		2,835,000	172,650	3,007,650
2028		2,920,000	87,600	3,007,600
		16,310,000	1,753,950	18,063,950
	<b>2021 General Obligation Bonds</b>			
2023	Original Loan Amount \$63,800,000	3,800,000	2,419,100	6,219,100
2024	Interest Rate: 3.00%-5.00%	3,800,000	2,229,100	6,029,100
2025		4,400,000	2,039,100	6,439,100
2026		4,440,000	1,819,100	6,259,100
2027		4,440,000	1,597,100	6,037,100
2028		4,440,000	1,375,100	5,815,100
2029		4,435,000	1,153,100	5,588,100
2030		4,435,000	931,350	5,366,350
2031		4,435,000	798,300	5,233,300
2032		4,435,000	665,250	5,100,250
2033		4,435,000	532,200	4,967,200
2034		4,435,000	399,150	4,834,150
2035		4,435,000	266,100	4,701,100
2036		4,435,000	133,050	4,568,050
		60,800,000	16,357,100	77,157,100

General Long-Term Debt				
Fiscal Year Ended June 30,		Principal	Interest	Total Principal and Interest
	<b>2022 General Obligation Bonds</b>			
2023	Original Loan Amount \$48,700,000	2,500,000	2,182,031	4,682,031
2024	Interest Rate: 3.00%-5.00%	3,000,000	1,843,750	4,843,750
2025		3,250,000	1,693,750	4,943,750
2026		3,300,000	1,531,250	4,831,250
2027		3,335,000	1,366,250	4,701,250
2028		3,335,000	1,199,500	4,534,500
2029		3,335,000	1,032,750	4,367,750
2030		3,335,000	866,000	4,201,000
2031		3,330,000	732,600	4,062,600
2032		3,330,000	599,400	3,929,400
2033		3,330,000	499,500	3,829,500
2034		3,330,000	399,600	3,729,600
2035		3,330,000	299,700	3,629,700
2036		3,330,000	199,800	3,529,800
2037		3,330,000	99,900	3,429,900
		48,700,000	14,545,781	63,245,781
	<b>State of Tennessee School Energy Loan</b>			
2023	Original Loan Amount \$971,517.72	56,670		56,670
2023	Interest Rate: 0.0%	56,670	0	56,670
	<b>State of Tennessee School Energy Loan</b>			
2023	Original Loan Amount \$2,140,835	177,900	8,712	186,612
2024	Interest Rate: .75%	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
2029		1,242,605	32,519	1,275,124
	<b>Total General Long-Term Debt</b>	<b>323,134,275</b>	<b>65,991,765</b>	<b>389,126,040</b>

City of Murfreesboro			
Projected Legal Debt Margin Information			
	6/30/2022	6/30/2023	
Legal Debt Margin Calculation For Fiscal Year:			
Assessed value - As projected in budget	5,080,064,518	7,140,902,930	
Debt limit (15% of assessed value)	762,009,678	1,071,135,440	
Debt applicable to limit:			
General obligation bonds	224,870,000	245,930,000	
Public Building Authority Loans	48,265,000	44,835,000	
Less: Debt Service Fund (projected)	(250,000)	(250,000)	
Net general obligation debt	272,885,000	290,515,000	
Energy Loans - Low Interest (Schools)	56,670	0	
Energy Loans - Interest Free (Schools)	1,242,605	1,064,705	
Total Debt Applicable to Limit	274,184,275	291,579,705	
Legal debt margin	487,825,403	779,555,735	
Debt limit	762,009,678	1,071,135,440	
Total net debt applicable to limit	274,184,275	291,579,705	
Legal debt margin	487,825,403	779,555,735	
Total net debt applicable to the limit			
as a percentage of debt limit	35.98%	27.22%	

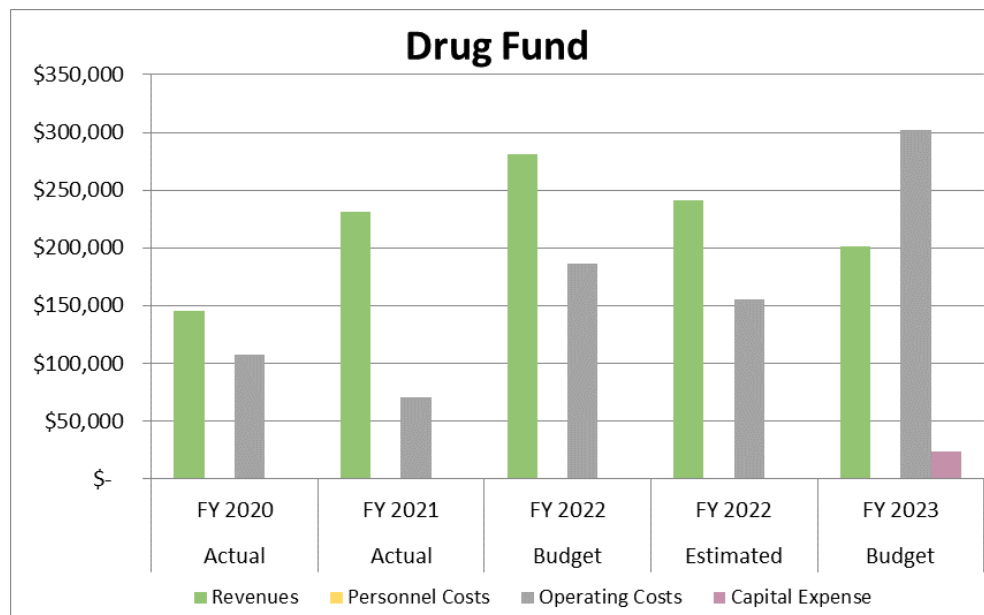
## DRUG FUND

The Drug Fund is comprised of fines and confiscated property seized by the Murfreesboro Police Department. The Police Department manages the

Fund's to support drug enforcement activities and fund anti-drug education programs.

### Expenditure Summary

	Drug Fund				
	Actual	Actual	Budget	Estimated	Budget
	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023
<b>Revenues</b>	\$ 145,511	\$ 230,973	\$ 281,200	\$ 241,000	\$ 201,000
<b>Personnel Costs</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Operating Costs</b>	\$ 107,804	\$ 70,912	\$ 186,700	\$ 155,500	\$ 301,700
<b>Capital Expense</b>	\$ -	\$ -	\$ -	\$ -	\$ 24,000
<b>Total</b>	\$ 107,804	\$ 70,912	\$ 186,700	\$ 155,500	\$ 325,700



### 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 2022 Accomplishments**

- Continued investment of resources into the areas of investigation for prostitution, human trafficking, gambling
- Continued development and deployment of educational awareness training for officers and the public regarding drug use, prostitution, human trafficking, and gang related trends in Murfreesboro
- Partnered with the TBI in actively investigating drug related deaths by assigning two Detectives to the Opioid Death Investigation Task Force. Several cases have been successfully prosecuted in court charging defendants with second degree murder who supplied drugs in overdose death investigations

### **FY 2023 Department Goals**

- Partner with the Middle Tennessee High Intensity Drug Trafficking Area (HIDTA) task force formed by the Tennessee Bureau of Investigation
- Partner with the Drug Enforcement Agency (DEA) by adding one Detective as a TFO to the DEA to assist in the large-scale drug investigations
- Implement Gangscope data software, ensuring accessibility to pertinent Murfreesboro Police Department

### **Position Summary**

None

### **Fixed Asset Summary**

<b>Account</b>	<b>Amount</b>	<b>Description</b>
Machinery & Equipment	\$2,000	Video camera to replace old unit
Machinery & Equipment	\$12,000	Covert Pole Cameras
Office Machinery & Equipment	\$5,000	ERAD debit/credit card reader
Computer Software Expense	\$5,000	ERAD software support and maintenance

## OTHER CAPITAL SOURCES FUND

The Other Capital Sources Fund serves as reserves for non-debt funding of capital projects. The Fund includes the money from County Shared bond proceeds allocated to the City by statute and restricted to City Schools capital uses.

The City received \$9.7 million of County Shared bond proceeds in FY21 and an additional \$2.1 million in FY22. These funds delay the need to issue debt for City Schools capital projects. The FY23

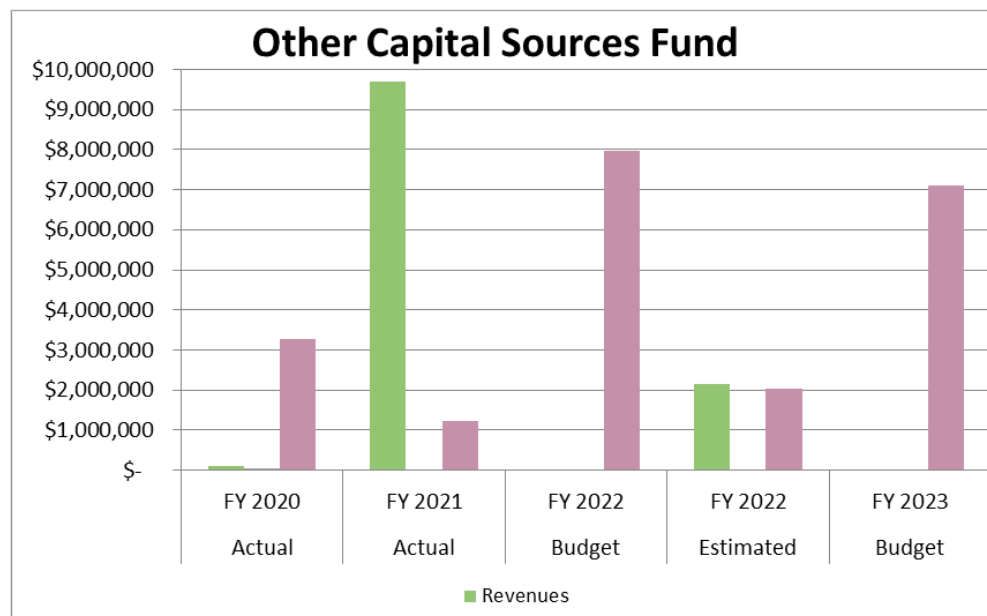
Other Capital Sources FY23 budgeted expenditures includes \$7.1 million for City Schools capital spending.

The City also received a Wayfaring Grant in FY22 to assist in maintaining directional and information signs placed in the downtown area.

Fund not earmarked for specific projects may be used for general capital purposes of the City.

### Expenditure Summary

	Other Capital Sources Fund				
	Actual	Actual	Budget	Estimated	Budget
	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023
Revenues	\$ 100,938	\$ 9,696,815	\$ 2,500	\$ 2,144,998	\$ 15,000
Personnel Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Costs	\$ 56,707	\$ 2,434	\$ -	\$ -	\$ -
Capital Expense	\$ 3,268,964	\$ 1,231,019	\$ 7,958,250	\$ 2,038,677	\$ 7,107,578
Total	\$ 3,325,671	\$ 1,233,452	\$ 7,958,250	\$ 2,038,677	\$ 7,107,578



### 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 community

### **FY 2022 Accomplishments**

- Accurately accounted for capital projects and capital equipment
- Utilized County Shared bond proceeds for various school capital projects

### **FY 2023 Department Goals**

- Maximize expenditure of County Shared Bond proceeds by maintaining efficiency and accuracy in capital budgeting
- Partner with City Schools staff to most effectively allocate County Shared Bond proceeds

### **Position Summary**

None

### **Fixed Asset Summary**

<b>Account</b>	<b>Amount</b>	<b>Description</b>
Capital Outlay	\$7,100,000	County Shared Bonds
Other Improvements	\$7,578	Downtown parking signs

## LOAN / BOND FUND

The Loan/Bond Fund is covers expenses of the capital projects funded through debt. Proceeds 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:

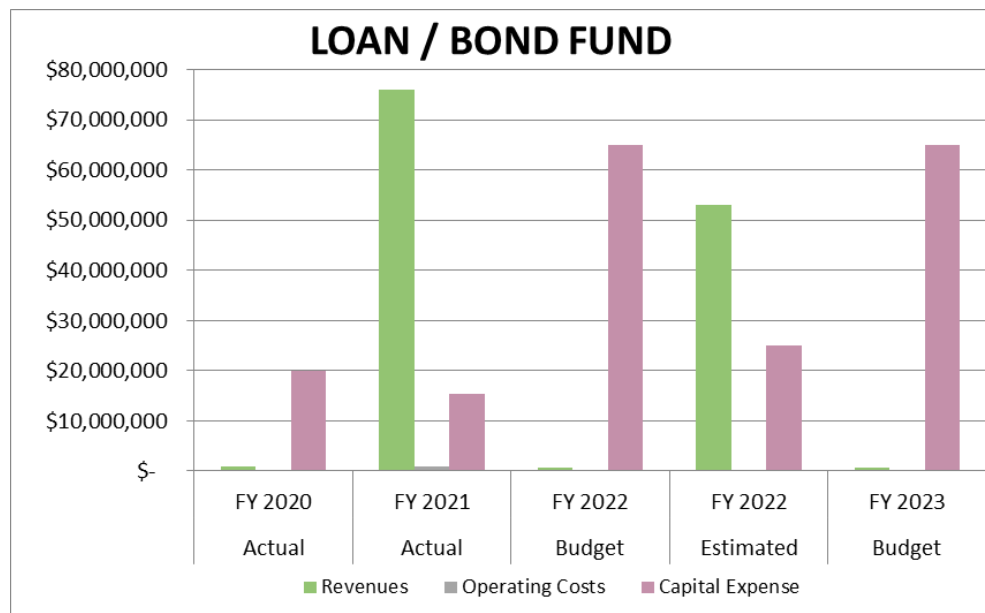
- Approximately \$55 million is allocated along with \$35 million of debt proceeds issued in FY22 for construction of various roadway projects. Future roadway maintenance costs is funded by the General Fund and the State Street Aid.

- Approximately \$5 million remains from debt proceeds secured for construction a Seigel Soccer Complex. The General Fund will maintain these fields as a part of the operating budget.
- \$4.5 million was secured to construct a solid waste transfer station to address future requirements related to solid waste disposal.

\$3.3 million is held for construction of the City's new Transit Center. These funds are combined with available federal and state grants. The City is replacing the aging bus fleet using debt proceeds and federal and state grants for funding.

### Expenditure Summary

	LOAN / BOND FUND				
	Actual FY 2020	Actual FY 2021	Budget FY 2022	Estimated FY 2022	Budget FY 2023
Revenues	\$ 779,462	\$ 76,047,190	\$ 600,000	\$ 53,084,024	\$ 650,000
Personnel Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Costs	\$ 129,454	\$ 793,632	\$ 200,000	\$ 225,000	\$ 200,000
Capital Expense	\$ 20,003,234	\$ 15,259,717	\$ 65,000,000	\$ 25,000,000	\$ 65,000,000
Total	\$ 20,132,688	\$ 16,053,349	\$ 65,200,000	\$ 25,225,000	\$ 65,200,000



### FY 2022 Accomplishments

- Tracked spending by category and loan type for effective management and reporting

- Completed updated Community Investment Plan
- Leveraged low interest rates by moving forward the planned FY22 borrowing forward advancing project funding

**FY 2023 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

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The Insurance Fund retains the funds required for its self-funded health insurance plan and dental program.

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, Mercer Health & Benefits, LLC are contracted through 2022. 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

Over the past year, the nation faced new and daunting challenges triggered by the COVID-19 pandemic. Part of the focus was on maintaining individual health by encouraging the use of virtual care. In addition, the City promoted the use of EAP benefits to help our employees and dependents cope with the toll many faced. In the future, the City will strive to improve the benefit experience and create efficiencies without increasing costs.

In calendar year 2022, the Insurance Fund will likely absorb significant increases in health care costs. This is largely due to the unprecedented responses to a declared pandemic, which resulted of deferred medical care that delayed not only the cost but added to the ultimate expense of care. Moreover, the cost of prescription drugs, including specialty drugs, has risen to approximately  $\frac{1}{3}$  of the

total Fund expenditures. Therefore, staff is reviewing plans to address pharmaceutical costs with the City's benefit consultant, Mercer Health & Benefits, LLC, to identify benefit changes to better manage costs.

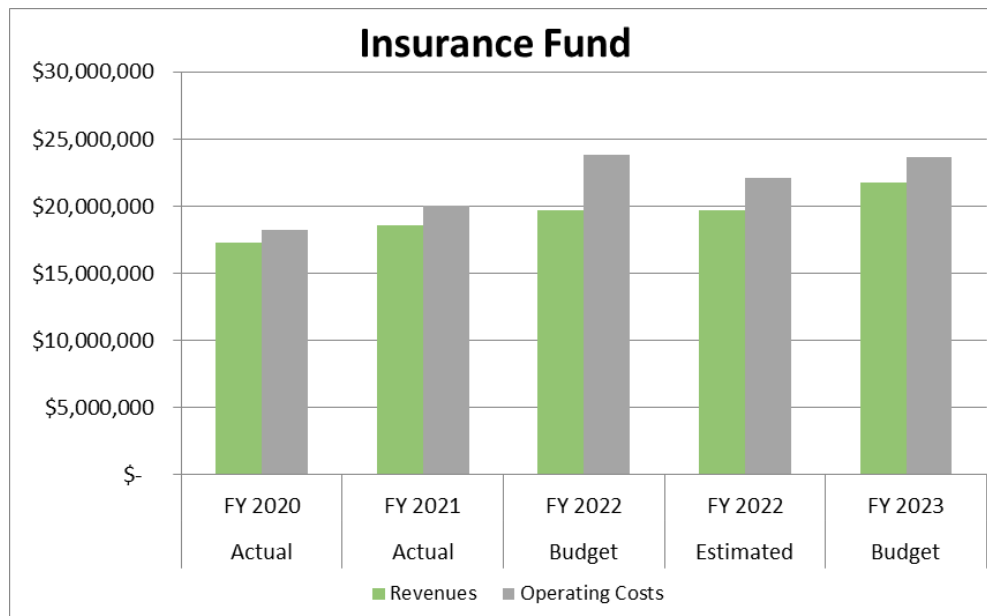
Effective cost management is paramount for a self-insured plan. Four areas to be considered for future plan designs include 1) Pay for Value: Aligning reimbursement with value, not volume to incentivize and support behavior change; 2) Drive to Quality: Delivering the right care at the right time, in the right setting, error free for better outcomes; 3) Personalize the Experience: Leveraging better data and technology to engage employees in the right behaviors, every day, to prompt action and accountability; 4) Embrace Disruption: Injecting change into the system for internal stakeholders and external partners with expectations that fundamental change will challenge the status quo.

Based on a national survey of employer-sponsored health plans, Mercer advised that healthcare costs are projected to increase 7.4% to 8% depending on plan design changes for calendar year 2023. With guidance from Mercer, initial projections of benefit costs indicating a rate increase is required. A premium increase is recommended for Health Insurance with an effective date of January 1, 2023. There is no recommended premium increase for Dental Insurance. The proposed new monthly rates for active employee Health Insurance premiums are shown in the below table.

	Current Employee Premium	Current City Premium	Current Total Premium	2023 Proposed Employee Premium	2023 Proposed City Premium	2023 Proposed Total Premium
PPO – Employee Only	126.03	504.14	630.17	139.90	559.59	699.49
PPO - Employee + Spouse	264.94	1,059.73	1,324.67	294.08	1,176.30	1,470.38
PPO - Employee + Child(ren)	227.07	908.27	1,135.34	252.05	1,008.18	1,260.23
PPO - Family	403.64	1,614.54	2,018.18	448.04	1,792.14	2,240.18
HRA – Employee Only	89.48	474.36	563.84	99.32	522.42	621.74
HRA - Employee + Spouse	187.89	992.38	1,180.27	208.56	1,093.29	1,301.85
HRA - Employee + Child(ren)	161.05	861.32	1,022.37	178.77	947.81	1,126.58
HRA - Family	286.25	1,472.55	1,758.80	317.73	1,626.29	1,944.02

## Expenditure Summary

	Insurance Fund				
	Actual	Actual	Budget	Estimated	Budget
	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023
<i>Revenues</i>	\$ 17,323,436	\$ 18,580,001	\$ 19,689,300	\$ 19,694,826	\$ 21,738,700
Personnel Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Costs	\$ 18,236,532	\$ 20,000,064	\$ 23,866,400	\$ 22,136,283	\$ 23,662,000
Capital Expense	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 18,236,532	\$ 20,000,064	\$ 23,866,400	\$ 22,136,283	\$ 23,662,000



## **Implementation of Council Priorities**

### *Responsible Budgeting*

- Self-insurance is a cost-effective way to provide health insurance for employees and dependents

## **FY 2022 Accomplishments**

- Continued managing cost containment of insurance health plans
- Directed employees to online health and wellness options
- Renewed medical, pharmacy, dental, VSP, and stoploss agreements
- Met Affordable Care Act compliance requirements

## **FY 2023 Department Goals**

- Council presentation on health benefits, future trends, and cost savings considerations
- Request for competitive sealed proposals for the City's stop-loss, benefit consultant, wellness, EAP, VSP, LTD, and FSA contracts which expires at the end of 2022

## **Position Summary**

None

## **Fixed Asset Summary**

None

## RISK MANAGEMENT FUND

The Risk Management Fund provides a self-insurance retention and funding for insurance policy premiums. It provides a means to assess, mitigate, insure against, and manage operational risks.

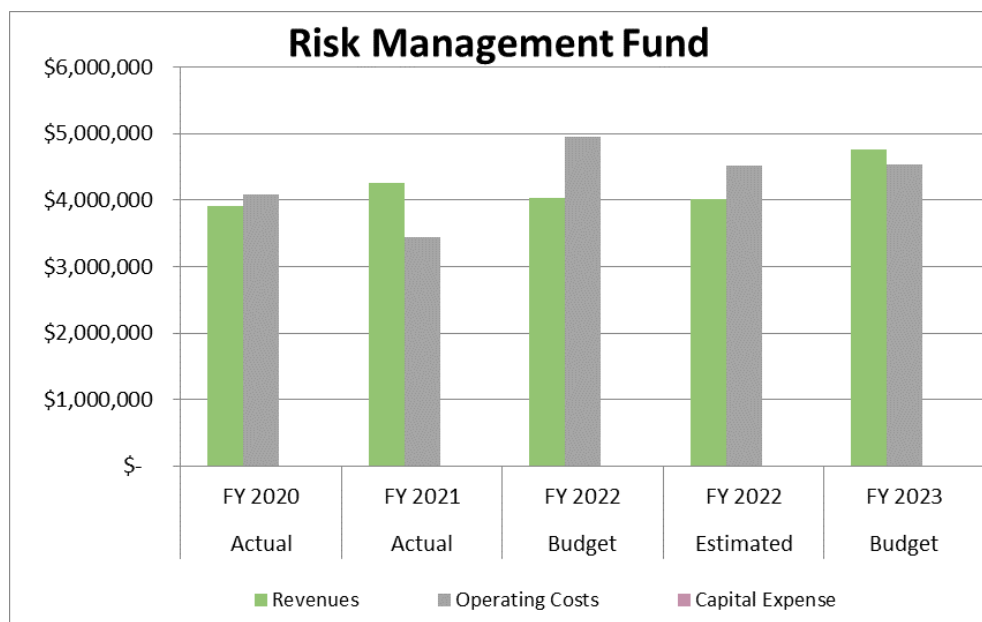
The City Attorney has primary budgetary and administrative responsibility for the Fund and manages the Fund's liability, property, and auto insurance claim functions. Training, safety, and workers'

compensation functions are managed by the Employee Services 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	Actual	Budget	Estimated	Budget
	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023
<i>Revenues</i>	\$ 3,911,999	\$ 4,260,891	\$ 4,027,500	\$ 4,019,246	\$ 4,769,399
Personnel Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Costs	\$ 4,086,046	\$ 3,443,514	\$ 4,952,500	\$ 4,514,884	\$ 4,544,400
Capital Expense	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 4,086,046	\$ 3,443,514	\$ 4,952,500	\$ 4,514,884	\$ 4,544,400



### 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 2022 Accomplishments**

- Worked with Arthur J. Gallagher Risk Management Services, Inc. the City's insurance broker to improve the City's property and cyber risk management programs
- Improved risk management structures for handling general liability, property damage, and workers' compensation claims
- Through the first three quarters of FY22, liability claim costs are the lowest in the past seven years
- Through the first three quarters of FY22, the average amount paid on a workers' compensation claim has decreased by 46% over the average amount paid in FY21; claims closure rate for claims incurred in FY22 exceeds 90%
- Conducted safety training, building audits and proactive efforts for OSHA

### **FY 2023 Department Goals**

- Continue to develop and implement new loss-control strategies
- Implement 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

### **Position Summary**

None

### **Fixed Asset Summary**

None

## APPENDIX B

### Non-major Revenue Descriptions

#### Building Permit Fee Schedule

Residential building permits make up 25% 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
1000 sq. ft. to 2000 sq. ft.	\$325 plus \$0.36 per sq. ft. over 1000 sq. ft.
2001 sq. ft. to 3000 sq. ft.	\$675 plus \$0.47 per sq. ft. over 2000 sq. ft.
More than 3000 sq. ft.	\$1,150 plus \$0.52 per sq. ft. over 3000 sq. ft.

COMMERCIAL, INDUSTRIAL, AND MULTIFAMILY BUILDING PERMIT FEE SCHEDULE	
TOTAL VALUATION	FEE
\$101 to \$2,000	\$22 per thousand or fraction thereof
\$2,001 to \$15,000	\$46 for the first \$2,000 plus \$14 for each additional thousand or fraction thereof, to and including \$15,000
\$15,001 to \$50,000	\$220 for the first \$15,000 plus \$11.20 for each additional thousand or fraction thereof, to and including \$50,000
\$50,001 to \$100,000	\$614 for the first \$50,000 plus \$9 for each additional thousand or fraction thereof, to and including \$100,000
\$100,001 to \$500,000	\$1,064 for the first \$100,000 plus \$5.60 for each additional thousand or fraction thereof, to and including \$500,000
\$500,001 and up	\$3,314 for the first \$500,000 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 electrical license to install, maintain or repair electrical wiring, devices, signs and appliances. City Code § 11-50 sets 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.

## Electrical Permits

Electrical permit fees are calculated based on service size and the number of inspections. The base fee is \$35.

## Gas License

The City requires gas contractors to obtain a City gas license to install or modify gas piping, venting or equipment. City Code§ 15-25 sets 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

## Gas Permits

Gas permit fees are calculated based on number of gas outlets. The base fee is \$30.

## Plumbing Permits

The base fee for any plumbing permit issued under the International Plumbing Code or the International Residential Code is \$40. Additional fees are as follows:

ITEM	FEE
For each plumbing fixture, floor drain or trap (including water drainage piping)	\$8
For each building sewer	\$30
For each building sewer having to be placed or repaired	\$30
For each cesspool	\$10
For each septic tank, step system septic tank and seepage pit or drainfield	\$20
For each water heater and/or vent	\$15
For installation, alteration, or repair of water piping and/or water treating equipment	\$25
For repair or alteration of drainage of vent piping	\$25
For vacuum breakers or backflow protection devices installed subsequent to the installation of the piping or equipment served	\$8

## 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 for the first one thousand dollars or fraction thereof, of valuation of the installation plus \$6 for each additional one thousand dollars or fraction thereof
Inspection of repairs, alterations, and additions to an existing system	\$50 for the first one thousand dollars or fraction thereof, of valuation of the installation plus \$4 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
165,001 BTU (5 BHp) to 330,000 BTU (10 BHp)	\$30
330,001 BTU (10 BHp) to 1,165,000 BTU (52 BHp)	\$60
1,165,001 BTU (52 BHp) to 3,300,000 BTU (98 BHp)	\$70
Over 3,300,000 BTU	\$80

## Land Disturbance Permits

New construction projects in the City—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 initiates the permitting process by submitting a completed Land Disturbance Permit Application to the City Engineering Department. Following approval of the application by the Engineering Department, a Land Disturbance Permit must be issued by the Building and Codes Department prior to beginning construction activities. Fees are calculated on the acres of soil to be graded or excavated. The base fee is \$40.

### **Mobile Food Service Vehicle Permits**

Mobile Food Service Vehicle permit fees are \$50 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 business license. A tent permit, in the amount of \$75, 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 three-year period
- Class II (System is not monitored) \$25 permit fee is valid for three-year period
- Class III (Direct line into Police Department) \$250 permit fee is valid for one-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 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**

<b>False Alarms/per 12 months</b>	<b>Fee</b>
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 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 Zoning Ordinance § 27. Bonds that are forfeited are deposited into this revenue line item. The department also occasionally receives donations.

The forfeited funds and donations are used to plant trees and shrubs on public property.

## Public Transit Fares

Murfreesboro's transit system, charges \$1 per ride, but \$0.50 for persons under 16, 65 and older, 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 to City specifications. The Street Department also charges for mowing or cleanup of property 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 certain recreational activities. Revenues 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 Resources Department.

### **Court House Circle Maintenance**

The Street Department maintains the Rutherford County Courthouse Circle and charges the County.

### **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% of the annual maintenance and the County's 41.5%.

### **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% of the maintenance and the County's 31.5%.

### **Rental of Property**

The City receives rental income principally for real property from various agencies.

### **Donations**

The City will occasionally receive donations for equipment or programs.

### **Police Training Schools**

The actual number of training schools hosted by MPD 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 at a cost of \$50 per person.

### **School Traffic Control Charges**

MPD provides a total of three Crossing Guards at private schools, Middle Tennessee Christian School, St. Rose of Lima School and Providence Christian Academy, charging \$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 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 are sold on-line via the Govdeals.com website.

### **Other Miscellaneous Income**

All other revenue not categorized is classified as miscellaneous revenue.

### **Interest**

Revenue is the General Fund's share of interest income paid on the investment of idle funds.

### **From Risk Management Fund**

The Risk Management Fund transfer reimburses the General Fund for Legal Department and Employee Services cost to administer the City's risk management program.

### **From Water Resources Department**

The Water Resources Department transfer reimburses the General Fund for work to the Department by the Legal Department, Information Technology, and Employee Services for the Water Resources Department.

### **From Stormwater Fund**

The Stormwater Fund transfer reimburses the General Fund for work provided to the Stormwater Fund by Engineering, Street Information Technology and Employee Services.

### **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

	2022 - 2023 Budget Year					
	TAX RATE COMPUTATION					
	2019 - 2020	2020 - 2021	2021 - 2022	2021 - 2022	2022 - 2023	INCREASE
DESCRIPTIONS	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET	(DECREASE)
<b>ASSESSMENTS</b>						
REAL PROPERTY	4,328,610,460	4,471,449,148	4,633,163,256	4,638,441,021	6,588,045,688	1,954,882,432
PERSONAL PROPERTY	270,573,329	249,690,700	232,003,309	263,274,039	310,113,705	78,110,396
PUBLIC UTILITY	95,836,372	89,798,100	213,897,937	178,349,458	242,743,537	28,845,600
TOTAL ASSESSMENTS	4,695,020,161	4,810,937,948	5,079,064,502	5,080,064,518	7,140,902,930	2,061,838,428
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.						
<b>BUDGET</b>						
TOTAL 2022-2023 TENTATIVE BUDGET						242,398,806
LESS NON-PROPERTY TAX REVENUE						167,614,363
AMOUNT TO BE DERIVED FROM OTHER SOURCES						74,784,443
FROM FUND BALANCE						7,124,248
AMOUNT TO BE DERIVED FROM TAXATION						67,660,195
TAX RATE WILL PROVIDE	0.9475					67,660,195

## APPENDIX D - FINANCIAL MANAGEMENT POLICIES

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### 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 Annual Comprehensive Financial Report.
7. The independent auditor will present the Annual Comprehensive Financial Report 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 Annual Comprehensive Financial Report 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**

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### **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 15<sup>th</sup>.
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**

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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% (15%) and thirty% (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**

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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**

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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% (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%age 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%age 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%age 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% (65%) of its General Obligation debt over a ten-year period, but in no case shall it retire less than fifty% (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% (33%) of the annual operating budget of the General Fund.
13. Direct General Obligation debt should not exceed two- and one-half% (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%, 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% 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, annual comprehensive 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 unscheduled 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**

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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	\$39,915.11													
505	F025	Firefighter	\$44,005.95	\$45,105.86	\$46,233.45	\$47,389.63	\$48,574.44	\$49,788.47	\$51,033.30	\$52,308.91	\$53,616.54	\$54,957.14	\$56,331.02	\$57,739.41	\$59,182.63	\$60,662.55
510	F027	Firefighter Paramedic	\$46,233.45	\$47,389.63	\$48,574.44	\$49,788.47	\$51,033.30	\$52,308.91	\$53,616.54	\$54,957.14	\$56,331.02	\$57,739.41	\$59,182.63	\$60,662.55	\$62,179.15	\$63,733.39
515	F012	Driver	\$53,616.54	\$54,957.14	\$56,331.02	\$57,739.41	\$59,182.63	\$60,662.55	\$62,179.15	\$63,733.39	\$65,327.12	\$66,960.04	\$68,634.00	\$70,349.63	\$72,108.80	\$73,911.50
520	F013	Driver Paramedic	\$56,331.02	\$57,739.41	\$59,182.63	\$60,662.55	\$62,179.15	\$63,733.39	\$65,327.12	\$66,960.04	\$68,634.00	\$70,349.63	\$72,108.80	\$73,911.50	\$75,758.99	\$77,653.12
525	L015	Life Safety Specialist (1950 HRS)	\$56,331.02	\$57,739.41	\$59,182.63	\$60,662.55	\$62,179.15	\$63,733.39	\$65,327.12	\$66,960.04	\$68,634.00	\$70,349.63	\$72,108.80	\$73,911.50	\$75,758.99	\$77,653.12
530	F008	Captain	\$59,182.63	\$60,662.55	\$62,179.15	\$63,733.39	\$65,327.12	\$66,960.04	\$68,634.00	\$70,349.63	\$72,108.80	\$73,911.50	\$75,758.99	\$77,653.12	\$79,594.20	\$81,584.11
535	F009	Shift Training/Safety Officer	\$60,662.55	\$62,179.15	\$63,733.39	\$65,327.12	\$66,960.04	\$68,634.00	\$70,349.63	\$72,108.80	\$73,911.50	\$75,758.99	\$77,653.12	\$79,594.20	\$81,584.11	\$83,623.78
535	D026	Data Analyst (1950 HRS)	\$60,662.55	\$62,179.15	\$63,733.39	\$65,327.12	\$66,960.04	\$68,634.00	\$70,349.63	\$72,108.80	\$73,911.50	\$75,758.99	\$77,653.12	\$79,594.20	\$81,584.11	\$83,623.78
540	F010	Captain Paramedic	\$62,179.15	\$63,733.39	\$65,327.12	\$66,960.04	\$68,634.00	\$70,349.63	\$72,108.80	\$73,911.50	\$75,758.99	\$77,653.12	\$79,594.20	\$81,584.11	\$83,623.78	\$85,714.45
545	A024	Asst. Fire Marshal (1950 HRS)	\$62,179.15	\$63,733.39	\$65,327.12	\$66,960.04	\$68,634.00	\$70,349.63	\$72,108.80	\$73,911.50	\$75,758.99	\$77,653.12	\$79,594.20	\$81,584.11	\$83,623.78	\$85,714.45
545	F014	Training Coordinator (1950 HRS)	\$62,179.15	\$63,733.39	\$65,327.12	\$66,960.04	\$68,634.00	\$70,349.63	\$72,108.80	\$73,911.50	\$75,758.99	\$77,653.12	\$79,594.20	\$81,584.11	\$83,623.78	\$85,714.45
547	F021	Shift Training/Safety Officer Paramedic	\$63,733.39	\$65,327.12	\$66,960.04	\$68,634.00	\$70,349.63	\$72,108.80	\$73,911.50	\$75,758.99	\$77,653.12	\$79,594.20	\$81,584.11	\$83,623.78	\$85,714.45	\$87,857.57
550	F015	Training Coordinator Paramedic (1950 HRS)	\$65,327.12	\$66,960.04	\$68,634.00	\$70,349.63	\$72,108.80	\$73,911.50	\$75,758.99	\$77,653.12	\$79,594.20	\$81,584.11	\$83,623.78	\$85,714.45	\$87,857.57	\$90,053.81
555	S010	Battalion Chief	\$72,108.80	\$73,911.50	\$75,758.99	\$77,653.12	\$79,594.20	\$81,584.11	\$83,623.78	\$85,714.45	\$87,857.57	\$90,053.81	\$92,304.87	\$94,612.91	\$96,977.85	\$99,402.50
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
401N	D023	Communication Specialist I (1950 HRS)	\$37,597.06	\$38,537.03	\$39,500.37	\$40,488.12	\$41,500.07	\$42,537.69	\$43,600.97	\$44,691.16	\$45,808.49	\$46,953.70	\$48,127.54	\$49,330.73	\$50,564.01	\$51,828.10
401T	D023	Communication Specialist I (2080 HRS)	\$40,103.53	\$41,106.17	\$42,133.73	\$43,187.33	\$44,266.74	\$45,373.54	\$46,507.70	\$47,670.57	\$48,862.39	\$50,083.95	\$51,336.04	\$52,619.45	\$53,934.94	\$55,283.31
410N	D019	Communication Specialist II (1950 HRS)	\$41,500.07	\$42,537.69	\$43,600.97	\$44,691.16	\$45,808.49	\$46,953.70	\$48,127.54	\$49,330.73	\$50,564.01	\$51,828.10	\$53,123.81	\$54,451.90	\$55,813.20	\$57,208.53
410T	D019	Communication Specialist II (2080 HRS)	\$44,266.74	\$45,373.54	\$46,507.70	\$47,670.57	\$48,862.39	\$50,083.95	\$51,336.04	\$52,619.45	\$53,934.94	\$55,283.31	\$56,665.40	\$58,082.03	\$59,534.08	\$61,022.43
420N	D024	Communication Specialist III (1950 HRS)	\$45,808.49	\$46,953.70	\$48,127.54	\$49,330.73	\$50,564.01	\$51,828.10	\$53,123.81	\$54,451.90	\$55,813.20	\$57,208.53	\$58,638.74	\$60,104.71	\$61,607.33	\$63,147.51
420T	D024	Communication Specialist III (2080 HRS)	\$48,862.39	\$50,083.95	\$51,336.04	\$52,619.45	\$53,934.94	\$55,283.31	\$56,665.40	\$58,082.03	\$59,534.08	\$61,022.43	\$62,547.99	\$64,111.69	\$65,714.49	\$67,357.34
430N	C012	Communication Supervisor (1950 HRS)	\$51,828.10	\$53,123.81	\$54,451.90	\$55,813.20	\$57,208.53	\$58,638.74	\$60,104.71	\$61,607.33	\$63,147.51	\$64,726.19	\$66,344.35	\$68,002.96	\$69,703.03	\$71,445.61
430T	C012	Communication Supervisor (2080 HRS)	\$55,283.31	\$56,665.40	\$58,082.03	\$59,534.08	\$61,022.43	\$62,547.99	\$64,111.69	\$65,714.49	\$67,357.34	\$69,041.27	\$70,767.31	\$72,536.49	\$74,349.90	\$76,208.65
435N	E012	Emergency Communications Coordinator (1950 HRS)	\$57,302.12	\$58,734.59	\$60,202.94	\$61,708.14	\$63,250.79	\$64,832.04	\$66,452.88	\$68,114.09	\$69,817.02	\$71,562.47	\$73,351.59	\$75,185.37	\$77,064.98	\$78,991.58
435T	E012	Emergency Communications Coordinator (2080 HRS)	\$61,122.26	\$62,650.23	\$64,216.47	\$65,822.02	\$67,467.51	\$69,154.18	\$70,883.07	\$72,655.03	\$74,471.49	\$76,333.30	\$78,241.70	\$80,197.73	\$82,202.65	\$84,257.69
601	P053	Police Trainee	\$46,162.06													
610	P075	Police Officer	\$50,893.21	\$52,165.44	\$53,469.90	\$54,806.62	\$56,176.74	\$57,580.95	\$59,020.64	\$60,496.03	\$62,008.73	\$63,558.75	\$65,147.94	\$66,776.28	\$68,445.85	\$70,156.89
620	P052	Police Sergeant	\$62,008.73	\$63,558.75	\$65,147.94	\$66,776.28	\$68,445.85	\$70,156.89	\$71,911.00	\$73,708.65	\$75,551.45	\$77,440.31	\$79,376.17	\$81,360.17	\$83,394.62	\$85,479.51
630	P048	Police Lieutenant	\$68,445.85	\$70,156.89	\$71,911.00	\$73,708.65	\$75,551.45	\$77,440.31	\$79,376.17	\$81,360.17	\$83,394.62	\$85,479.51	\$87,616.46	\$89,806.63	\$92,051.84	\$94,353.27

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	
		103		Min										Mkt		Max	
P007	AIRPORT OPERATIONS WORKER		1950	\$15.9316	\$31,066.62	\$16.3299	\$31,843.29	\$16.7381	\$32,639.37	\$17.1566	\$33,455.35	\$17.5855	\$34,291.74	\$18.0251	\$35,149.03	\$23.1008	\$45,046.60
C018	CUSTODIAN		1950	\$15.9316	\$31,066.62	\$16.3299	\$31,843.29	\$16.7381	\$32,639.37	\$17.1566	\$33,455.35	\$17.5855	\$34,291.74	\$18.0251	\$35,149.03	\$23.1008	\$45,046.60
C018	CUSTODIAN		2080	\$15.9316	\$33,137.73	\$16.3299	\$33,966.17	\$16.7381	\$34,815.33	\$17.1566	\$35,685.71	\$17.5855	\$36,577.85	\$18.0251	\$37,492.30	\$23.1008	\$48,049.71
H003	FACILITY ATTENDANT LEAD		2080	\$15.9316	\$33,137.73	\$16.3299	\$33,966.17	\$16.7381	\$34,815.33	\$17.1566	\$35,685.71	\$17.5855	\$36,577.85	\$18.0251	\$37,492.30	\$23.1008	\$48,049.71
F020	FOOD SERVICE MGR (GOLF)		2080	\$15.9316	\$33,137.73	\$16.3299	\$33,966.17	\$16.7381	\$34,815.33	\$17.1566	\$35,685.71	\$17.5855	\$36,577.85	\$18.0251	\$37,492.30	\$23.1008	\$48,049.71
G009	GROUNDSKEEPER		2080	\$15.9316	\$33,137.73	\$16.3299	\$33,966.17	\$16.7381	\$34,815.33	\$17.1566	\$35,685.71	\$17.5855	\$36,577.85	\$18.0251	\$37,492.30	\$23.1008	\$48,049.71
G009	GROUNDSKEEPER		1950	\$15.9316	\$31,066.62	\$16.3299	\$31,843.29	\$16.7381	\$32,639.37	\$17.1566	\$33,455.35	\$17.5855	\$34,291.74	\$18.0251	\$35,149.03	\$23.1008	\$45,046.60
L003	LABORER (W/OUT CDL)		2080	\$15.9316	\$33,137.73	\$16.3299	\$33,966.17	\$16.7381	\$34,815.33	\$17.1566	\$35,685.71	\$17.5855	\$36,577.85	\$18.0251	\$37,492.30	\$23.1008	\$48,049.71
P001	PARKING ENFORCEMENT AIDE		1950	\$15.9316	\$31,066.62	\$16.3299	\$31,843.29	\$16.7381	\$32,639.37	\$17.1566	\$33,455.35	\$17.5855	\$34,291.74	\$18.0251	\$35,149.03	\$23.1008	\$45,046.60
A004	SUPPORT SPECIALIST I		2080	\$15.9316	\$33,137.73	\$16.3299	\$33,966.17	\$16.7381	\$34,815.33	\$17.1566	\$35,685.71	\$17.5855	\$36,577.85	\$18.0251	\$37,492.30	\$23.1008	\$48,049.71
A004	SUPPORT SPECIALIST I		1950	\$15.9316	\$31,066.62	\$16.3299	\$31,843.29	\$16.7381	\$32,639.37	\$17.1566	\$33,455.35	\$17.5855	\$34,291.74	\$18.0251	\$35,149.03	\$23.1008	\$45,046.60
		104															
G010	GROUNDSKEEPER / MAINT WORKER		2080	\$16.7282	\$34,794.61	\$17.1464	\$35,664.48	\$17.5750	\$36,556.09	\$18.0144	\$37,469.99	\$18.4648	\$38,406.74	\$18.9264	\$39,366.91	\$24.2559	\$50,452.19
G010	GROUNDSKEEPER / MAINT WORKER		1950	\$16.7282	\$32,619.95	\$17.1464	\$33,435.45	\$17.5750	\$34,271.34	\$18.0144	\$35,128.12	\$18.4648	\$36,006.32	\$18.9264	\$36,906.48	\$24.2559	\$47,298.93
L005	LANDSCAPER / GREENSKEEPER		1950	\$16.7282	\$32,619.95	\$17.1464	\$33,435.45	\$17.5750	\$34,271.34	\$18.0144	\$35,128.12	\$18.4648	\$36,006.32	\$18.9264	\$36,906.48	\$24.2559	\$47,298.93
L005	LANDSCAPER / GREENSKEEPER (GOLF)		2080	\$16.7282	\$34,794.61	\$17.1464	\$35,664.48	\$17.5750	\$36,556.09	\$18.0144	\$37,469.99	\$18.4648	\$38,406.74	\$18.9264	\$39,366.91	\$24.2559	\$50,452.19
M005	MAINTENANCE STAFF CREW LEADER		2080	\$16.7282	\$34,794.61	\$17.1464	\$35,664.48	\$17.5750	\$36,556.09	\$18.0144	\$37,469.99	\$18.4648	\$38,406.74	\$18.9264	\$39,366.91	\$24.2559	\$50,452.19
		105															
G015	LAND / GREEN/GROUNDSKEEPER SPECIALIST		1950	\$17.5646	\$34,250.95	\$18.0037	\$35,107.22	\$18.4538	\$35,984.90	\$18.9151	\$36,884.53	\$19.3880	\$37,806.64	\$19.8727	\$38,751.80	\$25.4687	\$49,663.88
G015	LANDSCAPER / GREENSKEEPER SPECIALIST (GOLF)		2080	\$17.5646	\$36,534.35	\$18.0037	\$37,447.70	\$18.4538	\$38,383.90	\$18.9151	\$39,343.49	\$19.3880	\$40,327.08	\$19.8727	\$41,335.26	\$25.4687	\$52,974.80
L008	LEAD LAND/GREEN / GROUNDSKEEPER		1950	\$17.5646	\$34,250.95	\$18.0037	\$35,107.22	\$18.4538	\$35,984.90	\$18.9151	\$36,884.53	\$19.3880	\$37,806.64	\$19.8727	\$38,751.80	\$25.4687	\$49,663.88
L006	LEAD LANDSCAPER / GREENSKEEPER		2080	\$17.5646	\$36,534.35	\$18.0037	\$37,447.70	\$18.4538	\$38,383.90	\$18.9151	\$39,343.49	\$19.3880	\$40,327.08	\$19.8727	\$41,335.26	\$25.4687	\$52,974.80
M004	MAINTENANCE WORKER (CDL)		2080	\$17.5646	\$36,534.35	\$18.0037	\$37,447.70	\$18.4538	\$38,383.90	\$18.9151	\$39,343.49	\$19.3880	\$40,327.08	\$19.8727	\$41,335.26	\$25.4687	\$52,974.80
R003	REFUSE / CUST. CREW SUPERVISOR		2080	\$17.5646	\$36,534.35	\$18.0037	\$37,447.70	\$18.4538	\$38,383.90	\$18.9151	\$39,343.49	\$19.3880	\$40,327.08	\$19.8727	\$41,335.26	\$25.4687	\$52,974.80
T012	TREE GROUNDSMAN		2080	\$17.5646	\$36,534.35	\$18.0037	\$37,447.70	\$18.4538	\$38,383.90	\$18.9151	\$39,343.49	\$19.3880	\$40,327.08	\$19.8727	\$41,335.26	\$25.4687	\$52,974.80
		106															
P047	POLICE RECORDS SUPPORT SPECIALIST		1950	\$18.4428	\$35,963.50	\$18.9039	\$36,862.58	\$19.3765	\$37,784.15	\$19.8609	\$38,728.75	\$20.3574	\$39,696.97	\$20.8664	\$40,689.39	\$26.7421	\$52,147.07
P047	POLICE RECORDS SUPPORT SPECIALIST		2080	\$18.4428	\$38,361.06	\$18.9039	\$39,320.09	\$19.3765	\$40,303.09	\$19.8609	\$41,310.67	\$20.3574	\$42,343.44	\$20.8664	\$43,402.02	\$26.7421	\$55,623.54
P057	PREVENTIVE MAINTENANCE MECHANIC		2080	\$18.4428	\$38,361.06	\$18.9039	\$39,320.09	\$19.3765	\$40,303.09	\$19.8609	\$41,310.67	\$20.3574	\$42,343.44	\$20.8664	\$43,402.02	\$26.7421	\$55,623.54
S031	SEX OFFENDER COORDINATOR		1950	\$18.4428	\$35,963.50	\$18.9039	\$36,862.58	\$19.3765	\$37,784.15	\$19.8609	\$38,728.75	\$20.3574	\$39,696.97	\$20.8664	\$40,689.39	\$26.7421	\$52,147.07
S012	SHOP MANAGER		2080	\$18.4428	\$38,361.06	\$18.9039	\$39,320.09	\$19.3765	\$40,303.09	\$19.8609	\$41,310.67	\$20.3574	\$42,343.44	\$20.8664	\$43,402.02	\$26.7421	\$55,623.54
S014	SIGN TECHNICIAN		1950	\$18.4428	\$35,963.50	\$18.9039	\$36,862.58	\$19.3765	\$37,784.15	\$19.8609	\$38,728.75	\$20.3574	\$39,696.97	\$20.8664	\$40,689.39	\$26.7421	\$52,147.07
S033	SOLID WASTE TECHNICIAN		2080	\$18.4428	\$38,361.06	\$18.9039	\$39,320.09	\$19.3765	\$40,303.09	\$19.8609	\$41,310.67	\$20.3574	\$42,343.44	\$20.8664	\$43,402.02	\$26.7421	\$55,623.54
A007	SUPPORT SPECIALIST II		1950	\$18.4428	\$35,963.50	\$18.9039	\$36,862.58	\$19.3765	\$37,784.15	\$19.8609	\$38,728.75	\$20.3574	\$39,696.97	\$20.8664	\$40,689.39	\$26.7421	\$52,147.07
P034	VIDEO JOURNALIST		1950	\$18.4428	\$35,963.50	\$18.9039	\$36,862.58	\$19.3765	\$37,784.15	\$19.8609	\$38,728.75	\$20.3574	\$39,696.97	\$20.8664	\$40,689.39	\$26.7421	\$52,147.07
		107															
E007	EQUIPMENT OPERATOR		2080	\$19.3650	\$40,279.12	\$19.8491	\$41,286.09	\$20.3453	\$42,318.25	\$20.8539	\$43,376.20	\$21.3753	\$44,460.61	\$21.9097	\$45,572.12	\$28.0792	\$58,404.72
G006	GOLF FACILITY SUPERVISOR		2080	\$19.3650	\$40,279.12	\$19.8491	\$41,286.09	\$20.3453	\$42,318.25	\$20.8539	\$43,376.20	\$21.3753	\$44,460.61	\$21.9097	\$45,572.12	\$28.0792	\$58,404.72
L017	LANDSCAPER/GREENSKEEPER FOREMAN		2080	\$19.3650	\$40,279.12	\$19.8491	\$41,286.09	\$20.3453	\$42,318.25	\$20.8539	\$43,376.20	\$21.3753	\$44,460.61	\$21.9097	\$45,572.12	\$28.0792	\$58,404.72
T008	TRANSIT OPERATOR		2080	\$19.3650	\$40,279.12	\$19.8491	\$41,286.09	\$20.3453	\$42,318.25	\$20.8539	\$43,376.20	\$21.3753	\$44,460.61	\$21.9097	\$45,572.12	\$28.0792	\$58,404.72
		108															
D001	ADMINISTRATIVE ASSISTANT I		1950	\$20.3332	\$39,649.75	\$20.8415	\$40,641.00	\$21.3626	\$41,657.02	\$21.8966	\$42,698.45	\$22.4441	\$43,765.91	\$23.0052	\$44,860.06	\$29.4832	\$57,492.14
D001	ADMINISTRATIVE ASSISTANT I (GOLF)		2080	\$20.3332	\$42,293.07	\$20.8415	\$43,350.40	\$21.3626	\$44,434.16	\$21.8966	\$45,545.01	\$22.4441	\$46,683.64	\$23.0052	\$47,850.73	\$29.4832	\$61,324.95
R004	CCTV TECHNICIAN		2080	\$20.3332	\$42,293.07	\$20.8415	\$43,350.40	\$21.3626	\$44,434.16	\$21.8966	\$45,545.01	\$22.4441	\$46,683.64	\$23.0052	\$47,850.73	\$29.4832	\$61,324.95
D020	DRIVER - SOLID WASTE (CDL)		2080	\$20.3332	\$42,293.07	\$20.8415	\$43,350.40	\$21.3626	\$44,434.16	\$21.8966	\$45,545.01	\$22.4441	\$46,683.64	\$23.0052	\$47,850.73	\$29.4832	\$61,324.95
P077	PERMITS TECHNICIAN		1950	\$20.3332	\$39,649.75	\$20.8415	\$40,641.00	\$21.3626	\$41,657.02	\$21.8966	\$42,698.45	\$22.4441	\$43,765.91	\$23.0052	\$44,860.06	\$29.4832	\$57,492.14
T011	TREE CREW FOREMAN		1950	\$20.3332	\$39,649.75	\$20.8415	\$40,641.00	\$21.3626	\$41,657.02	\$21.8966	\$42,698.45	\$22.4441	\$43,765.91	\$23.0052	\$44,860.06	\$29.4832	\$57,492.14

Job Classes	TITLE	Classified:Steps:	Hours	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	45% Above Min							
		109		Min					Mkt	Max							
A050	ASSISTANT GOLF MANAGER		2080	\$21.3499	\$44,407.72	\$21.8836	\$45,517.92	\$22.4307	\$46,655.87	\$22.9915	\$47,822.26	\$23.5663	\$49,017.82	\$24.1554	\$50,243.26	\$30.9573	\$64,391.20
A029	ASSISTANT PROGRAM COORDINATOR		1950	\$21.3499	\$41,632.24	\$21.8836	\$42,673.05	\$22.4307	\$43,739.87	\$22.9915	\$44,833.37	\$23.5663	\$45,954.21	\$24.1554	\$47,103.06	\$30.9573	\$60,366.75
A034	ASSISTANT RECREATION FACILITY COORDNATOR		1950	\$21.3499	\$41,632.24	\$21.8836	\$42,673.05	\$22.4307	\$43,739.87	\$22.9915	\$44,833.37	\$23.5663	\$45,954.21	\$24.1554	\$47,103.06	\$30.9573	\$60,366.75
M015	BUILDING MAINTENANCE TECH		2080	\$21.3499	\$44,407.72	\$21.8836	\$45,517.92	\$22.4307	\$46,655.87	\$22.9915	\$47,822.26	\$23.5663	\$49,017.82	\$24.1554	\$50,243.26	\$30.9573	\$64,391.20
E006	EQUIPMENT MECHANIC - GOLF		2080	\$21.3499	\$44,407.72	\$21.8836	\$45,517.92	\$22.4307	\$46,655.87	\$22.9915	\$47,822.26	\$23.5663	\$49,017.82	\$24.1554	\$50,243.26	\$30.9573	\$64,391.20
H005	HEAVY EQUIPMENT OPERATOR		2080	\$21.3499	\$44,407.72	\$21.8836	\$45,517.92	\$22.4307	\$46,655.87	\$22.9915	\$47,822.26	\$23.5663	\$49,017.82	\$24.1554	\$50,243.26	\$30.9573	\$64,391.20
M014	MAINTENANCE FOREMAN		2080	\$21.3499	\$44,407.72	\$21.8836	\$45,517.92	\$22.4307	\$46,655.87	\$22.9915	\$47,822.26	\$23.5663	\$49,017.82	\$24.1554	\$50,243.26	\$30.9573	\$64,391.20
M014	RECREATION MAINTENANACE FOREMAN		1950	\$21.3499	\$41,632.24	\$21.8836	\$42,673.05	\$22.4307	\$43,739.87	\$22.9915	\$44,833.37	\$23.5663	\$45,954.21	\$24.1554	\$47,103.06	\$30.9573	\$60,366.75
		110															
A003	ACCOUNTING CLERK		1950	\$22.4174	\$43,713.85	\$22.9778	\$44,806.70	\$23.5522	\$45,926.87	\$24.1410	\$47,075.04	\$24.7446	\$48,251.92	\$25.3632	\$49,458.21	\$32.5052	\$63,385.09
A003	ACCOUNTING CLERK		2080	\$22.4174	\$46,628.11	\$22.9778	\$47,793.81	\$23.5522	\$48,988.66	\$24.1410	\$50,213.38	\$24.7446	\$51,468.71	\$25.3632	\$52,755.43	\$32.5052	\$67,610.76
A005	ADMINISTRATIVE ASSISTANT II		1950	\$22.4174	\$43,713.85	\$22.9778	\$44,806.70	\$23.5522	\$45,926.87	\$24.1410	\$47,075.04	\$24.7446	\$48,251.92	\$25.3632	\$49,458.21	\$32.5052	\$63,385.09
C023	COURT CLERK		1950	\$22.4174	\$43,713.85	\$22.9778	\$44,806.70	\$23.5522	\$45,926.87	\$24.1410	\$47,075.04	\$24.7446	\$48,251.92	\$25.3632	\$49,458.21	\$32.5052	\$63,385.09
C026	CRIME SCENE TECHNICIAN		1950	\$22.4174	\$43,713.85	\$22.9778	\$44,806.70	\$23.5522	\$45,926.87	\$24.1410	\$47,075.04	\$24.7446	\$48,251.92	\$25.3632	\$49,458.21	\$32.5052	\$63,385.09
H007	EMPLOYEE SERVICES ASSISTANT		1950	\$22.4174	\$43,713.85	\$22.9778	\$44,806.70	\$23.5522	\$45,926.87	\$24.1410	\$47,075.04	\$24.7446	\$48,251.92	\$25.3632	\$49,458.21	\$32.5052	\$63,385.09
P016	GIS MAPPING SPECIALIST		1950	\$22.4174	\$43,713.85	\$22.9778	\$44,806.70	\$23.5522	\$45,926.87	\$24.1410	\$47,075.04	\$24.7446	\$48,251.92	\$25.3632	\$49,458.21	\$32.5052	\$63,385.09
I004	INVENTORY & PURCHASING COORD- POLICE		1950	\$22.4174	\$43,713.85	\$22.9778	\$44,806.70	\$23.5522	\$45,926.87	\$24.1410	\$47,075.04	\$24.7446	\$48,251.92	\$25.3632	\$49,458.21	\$32.5052	\$63,385.09
H004	HEAVY EQUIPMENT MECHANIC		2080	\$22.4174	\$46,628.11	\$22.9778	\$47,793.81	\$23.5522	\$48,988.66	\$24.1410	\$50,213.38	\$24.7446	\$51,468.71	\$25.3632	\$52,755.43	\$32.5052	\$67,610.76
H006	IT HELPDESK SUPPORT SPECIALIST		1950	\$22.4174	\$43,713.85	\$22.9778	\$44,806.70	\$23.5522	\$45,926.87	\$24.1410	\$47,075.04	\$24.7446	\$48,251.92	\$25.3632	\$49,458.21	\$32.5052	\$63,385.09
		111															
C014	CREW LEADER		1950	\$23.5382	\$45,899.55	\$24.1267	\$47,047.04	\$24.7299	\$48,223.21	\$25.3481	\$49,428.79	\$25.9818	\$50,664.51	\$26.6313	\$51,931.12	\$34.1304	\$66,554.34
I002	INVENTORY CONTROL COORDINATOR		2080	\$23.5382	\$48,959.52	\$24.1267	\$50,183.50	\$24.7299	\$51,438.09	\$25.3481	\$52,724.04	\$25.9818	\$54,042.15	\$26.6313	\$55,393.20	\$34.1304	\$70,991.30
L004	LANDSCAPE ZONING INSPECTOR		1950	\$23.5382	\$45,899.55	\$24.1267	\$47,047.04	\$24.7299	\$48,223.21	\$25.3481	\$49,428.79	\$25.9818	\$50,664.51	\$26.6313	\$51,931.12	\$34.1304	\$66,554.34
L010	LEGAL ASSISTANT		1950	\$23.5382	\$45,899.55	\$24.1267	\$47,047.04	\$24.7299	\$48,223.21	\$25.3481	\$49,428.79	\$25.9818	\$50,664.51	\$26.6313	\$51,931.12	\$34.1304	\$66,554.34
P034	MULTI-MEDIA JOURNALIST		1950	\$23.5382	\$45,899.55	\$24.1267	\$47,047.04	\$24.7299	\$48,223.21	\$25.3481	\$49,428.79	\$25.9818	\$50,664.51	\$26.6313	\$51,931.12	\$34.1304	\$66,554.34
P034	MULTI-MEDIA JOURNALIST		2080	\$23.5382	\$48,959.52	\$24.1267	\$50,183.50	\$24.7299	\$51,438.09	\$25.3481	\$52,724.04	\$25.9818	\$54,042.15	\$26.6313	\$55,393.20	\$34.1304	\$70,991.30
P037	PAYROLL ASSISTANT		1950	\$23.5382	\$45,899.55	\$24.1267	\$47,047.04	\$24.7299	\$48,223.21	\$25.3481	\$49,428.79	\$25.9818	\$50,664.51	\$26.6313	\$51,931.12	\$34.1304	\$66,554.34
P083	PERMITS TECHNICIAN SUPERVISOR		1950	\$23.5382	\$45,899.55	\$24.1267	\$47,047.04	\$24.7299	\$48,223.21	\$25.3481	\$49,428.79	\$25.9818	\$50,664.51	\$26.6313	\$51,931.12	\$34.1304	\$66,554.34
P067	PUBLIC WORKS CREW LEADER		2080	\$23.5382	\$48,959.52	\$24.1267	\$50,183.50	\$24.7299	\$51,438.09	\$25.3481	\$52,724.04	\$25.9818	\$54,042.15	\$26.6313	\$55,393.20	\$34.1304	\$70,991.30
P068	PUBLIC WORKS PROJECT INSPECTOR		1950	\$23.5382	\$45,899.55	\$24.1267	\$47,047.04	\$24.7299	\$48,223.21	\$25.3481	\$49,428.79	\$25.9818	\$50,664.51	\$26.6313	\$51,931.12	\$34.1304	\$66,554.34
P068	PUBLIC WORKS PROJECT INSPECTOR		2080	\$23.5382	\$48,959.52	\$24.1267	\$50,183.50	\$24.7299	\$51,438.09	\$25.3481	\$52,724.04	\$25.9818	\$54,042.15	\$26.6313	\$55,393.20	\$34.1304	\$70,991.30
T014	TURF CARE SUPERVISOR		1950	\$23.5382	\$45,899.55	\$24.1267	\$47,047.04	\$24.7299	\$48,223.21	\$25.3481	\$49,428.79	\$25.9818	\$50,664.51	\$26.6313	\$51,931.12	\$34.1304	\$66,554.34
T014	TURF CARE SUPERVISOR		2080	\$23.5382	\$48,959.52	\$24.1267	\$50,183.50	\$24.7299	\$51,438.09	\$25.3481	\$52,724.04	\$25.9818	\$54,042.15	\$26.6313	\$55,393.20	\$34.1304	\$70,991.30
		112															
S006	ACCOUNTING SPECIALIST I		1950	\$24.7151	\$48,194.52	\$25.3330	\$49,399.39	\$25.9663	\$50,634.37	\$26.6155	\$51,900.23	\$27.2809	\$53,197.74	\$27.9629	\$54,527.68	\$35.8370	\$69,882.06
B003	BUILDING CODES INSPECTOR I		1950	\$24.7151	\$48,194.52	\$25.3330	\$49,399.39	\$25.9663	\$50,634.37	\$26.6155	\$51,900.23	\$27.2809	\$53,197.74	\$27.9629	\$54,527.68	\$35.8370	\$69,882.06
E002	ELECTRICAL INSPECTOR		1950	\$24.7151	\$48,194.52	\$25.3330	\$49,399.39	\$25.9663	\$50,634.37	\$26.6155	\$51,900.23	\$27.2809	\$53,197.74	\$27.9629	\$54,527.68	\$35.8370	\$69,882.06
L009	LEAD MECHANIC		2080	\$24.7151	\$51,407.49	\$25.3330	\$52,692.68	\$25.9663	\$54,010.00	\$26.6155	\$55,360.25	\$27.2809	\$56,744.25	\$27.9629	\$58,162.86	\$35.8370	\$74,540.86
T001	NETWORK SPECIALIST		1950	\$24.7151	\$48,194.52	\$25.3330	\$49,399.39	\$25.9663	\$50,634.37	\$26.6155	\$51,900.23	\$27.2809	\$53,197.74	\$27.9629	\$54,527.68	\$35.8370	\$69,882.06
P060	PROGRAM COORDINATOR (REC, SR CENTER)		1950	\$24.7151	\$48,194.52	\$25.3330	\$49,399.39	\$25.9663	\$50,634.37	\$26.6155	\$51,900.23	\$27.2809	\$53,197.74	\$27.9629	\$54,527.68	\$35.8370	\$69,882.06
T007	TRAFFIC SIGNAL TECH I		1950	\$24.7151	\$48,194.52	\$25.3330	\$49,399.39	\$25.9663	\$50,634.37	\$26.6155	\$51,900.23	\$27.2809	\$53,197.74	\$27.9629	\$54,527.68	\$35.8370	\$69,882.06
T010	TRANSPORTATION OPERATIONS SUPERVISOR		2080	\$24.7151	\$51,407.49	\$25.3330	\$52,692.68	\$25.9663	\$54,010.00	\$26.6155	\$55,360.25	\$27.2809	\$56,744.25	\$27.9629	\$58,162.86	\$35.8370	\$74,540.86

Job Classes	TITLE	Classified:Steps:	Hours	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	45% Above Min							
		113		Min					Mkt	Max							
B008	BUDGET ANALYST		1950	\$25.9509	\$50,604.25	\$26.5997	\$51,869.36	\$27.2647	\$53,166.09	\$27.9463	\$54,495.24	\$28.6449	\$55,857.62	\$29.3611	\$57,254.06	\$37.6288	\$73,376.16
B009	BUSINESS SYSTEMS ANALYST		1950	\$25.9509	\$50,604.25	\$26.5997	\$51,869.36	\$27.2647	\$53,166.09	\$27.9463	\$54,495.24	\$28.6449	\$55,857.62	\$29.3611	\$57,254.06	\$37.6288	\$73,376.16
L011	CLAIMS SPECIALIST		1950	\$25.9509	\$50,604.25	\$26.5997	\$51,869.36	\$27.2647	\$53,166.09	\$27.9463	\$54,495.24	\$28.6449	\$55,857.62	\$29.3611	\$57,254.06	\$37.6288	\$73,376.16
E014	EXECUTIVE ASSISTANT		1950	\$25.9509	\$50,604.25	\$26.5997	\$51,869.36	\$27.2647	\$53,166.09	\$27.9463	\$54,495.24	\$28.6449	\$55,857.62	\$29.3611	\$57,254.06	\$37.6288	\$73,376.16
F039	FINANCIAL SYSTEM ANALYST		1950	\$25.9509	\$50,604.25	\$26.5997	\$51,869.36	\$27.2647	\$53,166.09	\$27.9463	\$54,495.24	\$28.6449	\$55,857.62	\$29.3611	\$57,254.06	\$37.6288	\$73,376.16
M017	PUBLIC WORKS FOREMAN		2080	\$25.9509	\$53,977.87	\$26.5997	\$55,327.31	\$27.2647	\$56,710.50	\$27.9463	\$58,128.26	\$28.6449	\$59,581.47	\$29.3611	\$61,071.00	\$37.6288	\$78,267.91
P080	PURCHASING ANALYST		2080	\$25.9509	\$53,977.87	\$26.5997	\$55,327.31	\$27.2647	\$56,710.50	\$27.9463	\$58,128.26	\$28.6449	\$59,581.47	\$29.3611	\$61,071.00	\$37.6288	\$78,267.91
A009	RECREATION FACILITY COORD		1950	\$25.9509	\$50,604.25	\$26.5997	\$51,869.36	\$27.2647	\$53,166.09	\$27.9463	\$54,495.24	\$28.6449	\$55,857.62	\$29.3611	\$57,254.06	\$37.6288	\$73,376.16
A009	RECREATION FACILITY COORD		2080	\$25.9509	\$53,977.87	\$26.5997	\$55,327.31	\$27.2647	\$56,710.50	\$27.9463	\$58,128.26	\$28.6449	\$59,581.47	\$29.3611	\$61,071.00	\$37.6288	\$78,267.91
		114															
A048	ACCOUNTING SPECIALIST II		1950	\$27.2484	\$53,134.46	\$27.9297	\$54,462.82	\$28.6279	\$55,824.40	\$29.3436	\$57,220.00	\$30.0772	\$58,650.51	\$30.8291	\$60,116.77	\$39.5102	\$77,044.97
B001	BENEFITS ADMINISTRATOR		1950	\$27.2484	\$53,134.46	\$27.9297	\$54,462.82	\$28.6279	\$55,824.40	\$29.3436	\$57,220.00	\$30.0772	\$58,650.51	\$30.8291	\$60,116.77	\$39.5102	\$77,044.97
B007	BUILDING CODES INSPECTOR II		1950	\$27.2484	\$53,134.46	\$27.9297	\$54,462.82	\$28.6279	\$55,824.40	\$29.3436	\$57,220.00	\$30.0772	\$58,650.51	\$30.8291	\$60,116.77	\$39.5102	\$77,044.97
C015	CRIME DATA ANALYST		2080	\$27.2484	\$56,676.76	\$27.9297	\$58,093.68	\$28.6279	\$59,546.02	\$29.3436	\$61,034.67	\$30.0772	\$62,560.54	\$30.8291	\$64,124.55	\$39.5102	\$82,181.30
D027	DEPUTY CHIEF COURT CLERK		1950	\$27.2484	\$53,134.46	\$27.9297	\$54,462.82	\$28.6279	\$55,824.40	\$29.3436	\$57,220.00	\$30.0772	\$58,650.51	\$30.8291	\$60,116.77	\$39.5102	\$77,044.97
L016	FIRE LOGISTICS / EQUIPMENT MANAGER		1950	\$27.2484	\$53,134.46	\$27.9297	\$54,462.82	\$28.6279	\$55,824.40	\$29.3436	\$57,220.00	\$30.0772	\$58,650.51	\$30.8291	\$60,116.77	\$39.5102	\$77,044.97
C011	MULTIMEDIA PRODUCER		1950	\$27.2484	\$53,134.46	\$27.9297	\$54,462.82	\$28.6279	\$55,824.40	\$29.3436	\$57,220.00	\$30.0772	\$58,650.51	\$30.8291	\$60,116.77	\$39.5102	\$77,044.97
C011	MULTIMEDIA PRODUCER		2080	\$27.2484	\$56,676.76	\$27.9297	\$58,093.68	\$28.6279	\$59,546.02	\$29.3436	\$61,034.67	\$30.0772	\$62,560.54	\$30.8291	\$64,124.55	\$39.5102	\$82,181.30
S020	PUBLIC WORKS SENIOR PROJECT INSPECTOR		1950	\$27.2484	\$53,134.46	\$27.9297	\$54,462.82	\$28.6279	\$55,824.40	\$29.3436	\$57,220.00	\$30.0772	\$58,650.51	\$30.8291	\$60,116.77	\$39.5102	\$77,044.97
S020	PUBLIC WORKS SENIOR PROJECT INSPECTOR		2080	\$27.2484	\$56,676.76	\$27.9297	\$58,093.68	\$28.6279	\$59,546.02	\$29.3436	\$61,034.67	\$30.0772	\$62,560.54	\$30.8291	\$64,124.55	\$39.5102	\$82,181.30
T015	TAX / LICENSE SUPERVISOR		1950	\$27.2484	\$53,134.46	\$27.9297	\$54,462.82	\$28.6279	\$55,824.40	\$29.3436	\$57,220.00	\$30.0772	\$58,650.51	\$30.8291	\$60,116.77	\$39.5102	\$77,044.97
T018	TRAFFIC SIGNAL TECH II		1950	\$27.2484	\$53,134.46	\$27.9297	\$54,462.82	\$28.6279	\$55,824.40	\$29.3436	\$57,220.00	\$30.0772	\$58,650.51	\$30.8291	\$60,116.77	\$39.5102	\$77,044.97
		115															
G016	GIS ANALYST		1950	\$28.6109	\$55,791.19	\$29.3261	\$57,185.97	\$30.0593	\$58,615.61	\$30.8108	\$60,081.01	\$31.5810	\$61,583.03	\$32.3706	\$63,122.61	\$41.4858	\$80,897.22
S015	NETWORK ADMINISTRATOR		1950	\$28.6109	\$55,791.19	\$29.3261	\$57,185.97	\$30.0593	\$58,615.61	\$30.8108	\$60,081.01	\$31.5810	\$61,583.03	\$32.3706	\$63,122.61	\$41.4858	\$80,897.22
		116															
A001	ACCOUNTANT (DEGREED)		1950	\$30.0414	\$58,580.75	\$30.7924	\$60,045.26	\$31.5623	\$61,546.40	\$32.3513	\$63,085.06	\$33.1601	\$64,662.18	\$33.9891	\$66,278.74	\$43.5600	\$84,942.08
P040	PLAN EXAMINER		1950	\$30.0414	\$58,580.75	\$30.7924	\$60,045.26	\$31.5623	\$61,546.40	\$32.3513	\$63,085.06	\$33.1601	\$64,662.18	\$33.9891	\$66,278.74	\$43.5600	\$84,942.08
T019	SENIOR TRAFFIC SIGNAL TECH		1950	\$30.0414	\$58,580.75	\$30.7924	\$60,045.26	\$31.5623	\$61,546.40	\$32.3513	\$63,085.06	\$33.1601	\$64,662.18	\$33.9891	\$66,278.74	\$43.5600	\$84,942.08
		117															
S027	IT SYSTEM ANALYST		1950	\$31.5435	\$61,509.78	\$32.3321	\$63,047.53	\$33.1404	\$64,623.72	\$33.9689	\$66,239.31	\$34.8181	\$67,895.29	\$35.6886	\$69,592.67	\$45.7380	\$89,189.18
		118															
	OPEN		1950	\$33.1207	\$64,585.27	\$33.9487	\$66,199.90	\$34.7974	\$67,854.90	\$35.6673	\$69,551.27	\$36.5590	\$71,290.06	\$37.4730	\$73,072.31	\$48.0249	\$93,648.64
		119															
P038	PAYROLL SUPERVISOR		1950	\$34.7767	\$67,814.54	\$35.6461	\$69,509.90	\$36.5373	\$71,247.65	\$37.4507	\$73,028.84	\$38.3870	\$74,854.56	\$39.3466	\$76,725.92	\$50.4262	\$98,331.08

Exempt City Employees:

	<b>Non-Classified Pay Range:</b>					<b>Min</b>		<b>Mid</b>		<b>Max</b>
	113									
P082	ASSISTANT PIO					\$50,604		\$62,876		\$73,376
	114									
G007	GRANT COORDINATOR					\$53,134		\$66,020		\$77,045
P041	PLANNER					\$53,134		\$66,020		\$77,045
S013	SIGN ADMINISTRATOR					\$53,134		\$66,020		\$77,045
	115									
F005	FACILITY SUPERVISOR					\$55,791		\$69,321		\$80,897
H001	HEAD GOLF PROFESSIONAL					\$55,791		\$69,321		\$80,897
H009	HEAD TENNIS PROFESSIONAL					\$55,791		\$69,321		\$80,897
	116									
E004	ENGINEER IN TRAINING					\$58,581		\$72,787		\$84,942
F037	FINANCE MANAGER - POLICE					\$58,581		\$72,787		\$84,942
F007	FINANCE / PERSONNEL SUPERVISOR					\$58,581		\$72,787		\$84,942
	117									
A049	ASSISTANT AIRPORT MANAGER					\$61,510		\$76,426		\$89,189
P064	PROJECT COORDINATOR					\$61,510		\$76,426		\$89,189
S002	SAFETY OFFICER					\$61,510		\$76,426		\$89,189
	118									
H014	EMPLOYEE SERVICES GENERALIST					\$64,585		\$80,247		\$93,649
S034	SENIOR ACCOUNTANT					\$64,585		\$80,247		\$93,649
R011	RADIO / TELECOM SYSTEMS MANAGER					\$64,585		\$80,247		\$93,649
T013	TURF CARE MANAGER					\$64,585		\$80,247		\$93,649
	119									
A043	ASSISTANT DIRECTOR - BUILDING					\$67,815		\$84,260		\$98,331
A051	ASSISTANT DIRECTOR - COMMUNITY DEVELOPMENT					\$67,815		\$84,260		\$98,331
A022	ASSISTANT DIRECTOR - SOLID WASTE					\$67,815		\$84,260		\$98,331
A037	ASSISTANT DIRECTOR - STREET					\$67,815		\$84,260		\$98,331
C005	CHIEF CITY COURT CLERK					\$67,815		\$84,260		\$98,331
C030	COMMUNICATION MANAGER (911)					\$67,815		\$84,260		\$98,331
P058	PRINCIPAL PLANNER					\$67,815		\$84,260		\$98,331
A031	SUPERINTENDENT - ATHLETIC/RECR					\$67,815		\$84,260		\$98,331
F004	SUPERINTENDENT - FACILITY					\$67,815		\$84,260		\$98,331
T009	TRANSPORTATION OPERATIONS MANAGER					\$67,815		\$84,260		\$98,331

	Non-Classified Pay Range:					Min		Mid		Max
	120									
H015	EMPLOYEE SERVICES MANAGER					\$71,205		\$88,473		\$103,248
M011	MIS COORDINATOR					\$71,205		\$88,473		\$103,248
T016	TRAINING & DEVELOPMENT MANAGER					\$71,205		\$88,473		\$103,248
	121									
R009	ACCOUNTING MANAGER					\$74,766		\$92,896		\$108,410
A008	AIRPORT MANAGER					\$74,766		\$92,896		\$108,410
A044	ASSISTANT DIRECTOR PLANNING					\$74,766		\$92,896		\$108,410
A018	ASSISTANT DIRECTOR - TRANSPORT					\$74,766		\$92,896		\$108,410
A023	ASSISTANT FIRE CHIEF					\$74,766		\$92,896		\$108,410
A053	ASSISTANT GIS MANAGER					\$74,766		\$92,896		\$108,410
A054	ASSISTANT PUBLIC SAFETY IT MANAGER					\$74,766		\$92,896		\$108,410
A052	ASSISTANT SYSTEMS - NETWORK IT MANAGER					\$74,766		\$92,896		\$108,410
P081	DIRECTOR OF PUBLIC INFORMATION					\$74,766		\$92,896		\$108,410
M018	MANAGER OF PROJECT DEVELOPMENT					\$74,766		\$92,896		\$108,410
P066	PUBLIC INFORMATION OFFICER					\$74,766		\$92,896		\$108,410
	122									
A002	SENIOR ACCOUNTING MANAGER					\$78,504		\$97,541		\$113,831
A046	DIRECTOR - AIRPORT					\$78,504		\$97,541		\$113,831
D013	DIRECTOR - BUILDING					\$78,504		\$97,541		\$113,831
C010	DIRECTOR - COMMUNICATIONS					\$78,504		\$97,541		\$113,831
C033	DIRECTOR - MPD COMMUNICATIONS DIVISION					\$78,504		\$97,541		\$113,831
D014	DIRECTOR - COMMUNITY DEVELOPMENT					\$78,504		\$97,541		\$113,831
F018	DIRECTOR - FLEET SERVICES					\$78,504		\$97,541		\$113,831
D018	DIRECTOR - GOLF					\$78,504		\$97,541		\$113,831
D016	DIRECTOR - SOLID WASTE					\$78,504		\$97,541		\$113,831
O007	DIRECTOR - STREET					\$78,504		\$97,541		\$113,831
E003	ENGINEER, PE					\$78,504		\$97,541		\$113,831
O008	OPERATIONS MANAGER					\$78,504		\$97,541		\$113,831
P045	POLICE CAPTAIN					\$78,504		\$97,541		\$113,831
P065	PROJECT ENGINEER					\$78,504		\$97,541		\$113,831
S032	STAFF ATTORNEY					\$78,504		\$97,541		\$113,831
T017	TRAFFIC ENGINEER					\$78,504		\$97,541		\$113,831

	Non-Classified Pay Range:					Min		Mid		Max
	123									
A021	ASSISTANT DIRECTOR - RECREATION					\$82,429		\$102,418		\$119,522
G003	GIS COORDINATOR					\$82,429		\$102,418		\$119,522
S030	SYSTEMS COORDINATOR					\$82,429		\$102,418		\$119,522
	124									
D025	DIRECTOR - PROJECT DEVELOPMENT					\$86,550		\$107,539		\$125,498
G018	GIS MANAGER					\$86,550		\$107,539		\$125,498
I006	IT NETWORK MANAGER					\$86,550		\$107,539		\$125,498
I007	IT NETWORK/SYSTEMS MANAGER					\$86,550		\$107,539		\$125,498
R006	RISK MANAGER					\$86,550		\$107,539		\$125,498
	125									
A033	DEPUTY DIRECTOR - TRANSPORT					\$90,878		\$112,916		\$131,773
D004	DEPUTY FIRE CHIEF					\$90,878		\$112,916		\$131,773
P069	DIRECTOR - PURCHASING					\$90,878		\$112,916		\$131,773
	126									
A038	ASSISTANT CITY ENGINEER					\$95,422		\$118,562		\$138,362
A025	ASSISTANT DIRECTOR - EMPLOYEE SERVICES					\$95,422		\$118,562		\$138,362
A047	ASSISTANT DIRECTOR - IT					\$95,422		\$118,562		\$138,362
D005	DEPUTY POLICE CHIEF					\$95,422		\$118,562		\$138,362
	127									
A015	ASSISTANT CITY ATTORNEY					\$100,193		\$124,490		\$145,280
A017	ASSISTANT DIRECTOR - FINANCE					\$100,193		\$124,490		\$145,280
	128									
D021	DEPUTY CITY ATTORNEY					\$105,203		\$130,714		\$152,544
	129									
B006	DIRECTOR - BUDGET					\$110,463		\$137,250		\$160,171
H008	DIRECTOR - EMPLOYEE SERVICES					\$110,463		\$137,250		\$160,171
D010	DIRECTOR - INFORMATION TECHNOLOGY					\$110,463		\$137,250		\$160,171
D011	DIRECTOR - PLANNING					\$110,463		\$137,250		\$160,171
D015	DIRECTOR - RECREATION					\$110,463		\$137,250		\$160,171
D000	DIRECTOR - TRANSPORTATION					\$110,463		\$137,250		\$160,171
	130									
C007	CITY ENGINEER					\$115,986		\$144,113		\$168,180
F011	FIRE CHIEF					\$115,986		\$144,113		\$168,180

	<b>Non-Classified Pay Range:</b>					<i>Min</i>		<i>Mid</i>		<i>Max</i>
	131									
E010 / D022 / E011	EXECUTIVE DIRECTORS					\$121,785		\$151,318		\$176,588
P046	POLICE CHIEF					\$121,785		\$151,318		\$176,588
	132									
A016	ASSISTANT CITY MANAGER					\$127,874		\$158,884		\$185,418
F006	DIRECTOR - FINANCE					\$127,874		\$158,884		\$185,418
	133									
	OPEN					\$134,268		\$166,828		\$194,689
	134									
	OPEN					\$140,982		\$175,170		\$204,423
	135									
	OPEN					\$148,031		\$183,928		\$214,644
	136									
	OPEN					\$155,432		\$193,125		\$225,377

## APPENDIX F - FULL TIME PERSONNEL SUMMARY

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City of Murfreesboro				
Authorized Full Time Position Counts FY 2020 to FY 2023				
	Actual	Actual	Estimated	Proposed
Department	FY 2020	FY 2021	FY 2022	FY 2023
Mayor and Council	7	7	7	7
City Manager's Office	13	11	13	14
Finance and Tax	18	18	21	21
Legal	9	9	10	10
City Court	6	6	7	7
Purchasing	2	2	3	3
Information Technology	20	23	25	25
Communications	6	6	6	7
Employee Services	10	10	11	11
Facilities Maintenance	11	12	13	13
Fleet Services	16	16	17	20
Police	351	369	376	393
Fire & Rescue	236	238	241	243
Building & Codes	26	25	26	26
Planning	14	15	15	17
Community Development	1	3	3	3
Transportation	25	27	27	28
Engineering	14	14	13	14
Street	51	51	52	53
Civic Plaza	1	1	1	1
Parks and Recreation	90	89	98	99
Golf	15	15	17	17
Solid Waste	43	46	47	47
Airport	3	4	4	4
	988	1018	1056	1084

## **APPENDIX G - ORDINANCE PASSED BY CITY COUNCIL**

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## GLOSSARY

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Municipal budgeting uses language common to local government elected or appointed officials. 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 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 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 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 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 – for the City, 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. The City 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 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 Resources Department and Storm-water Fund.

**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 ½ 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 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 such as 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., 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)".

**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 examples 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.