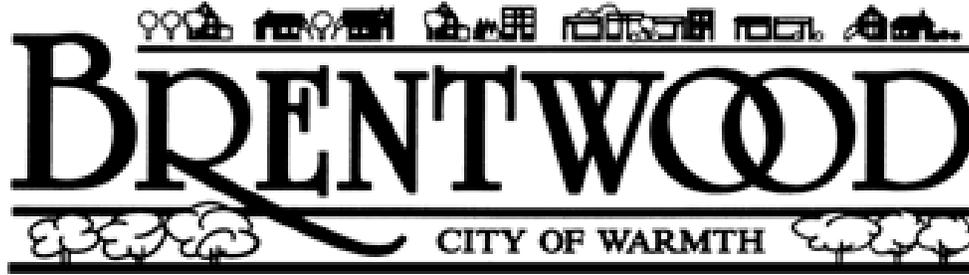




*City of Brentwood
2019 Adopted Budget*



City of Brentwood, Missouri

2019 Adopted Budget

Prepared by

Bola Akande, City Administrator

Karen Shaw, Finance Director

Contact

Brentwood City Hall

2348 South Brentwood Boulevard

Brentwood, Missouri 63144

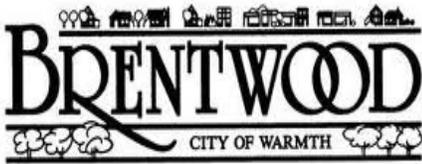
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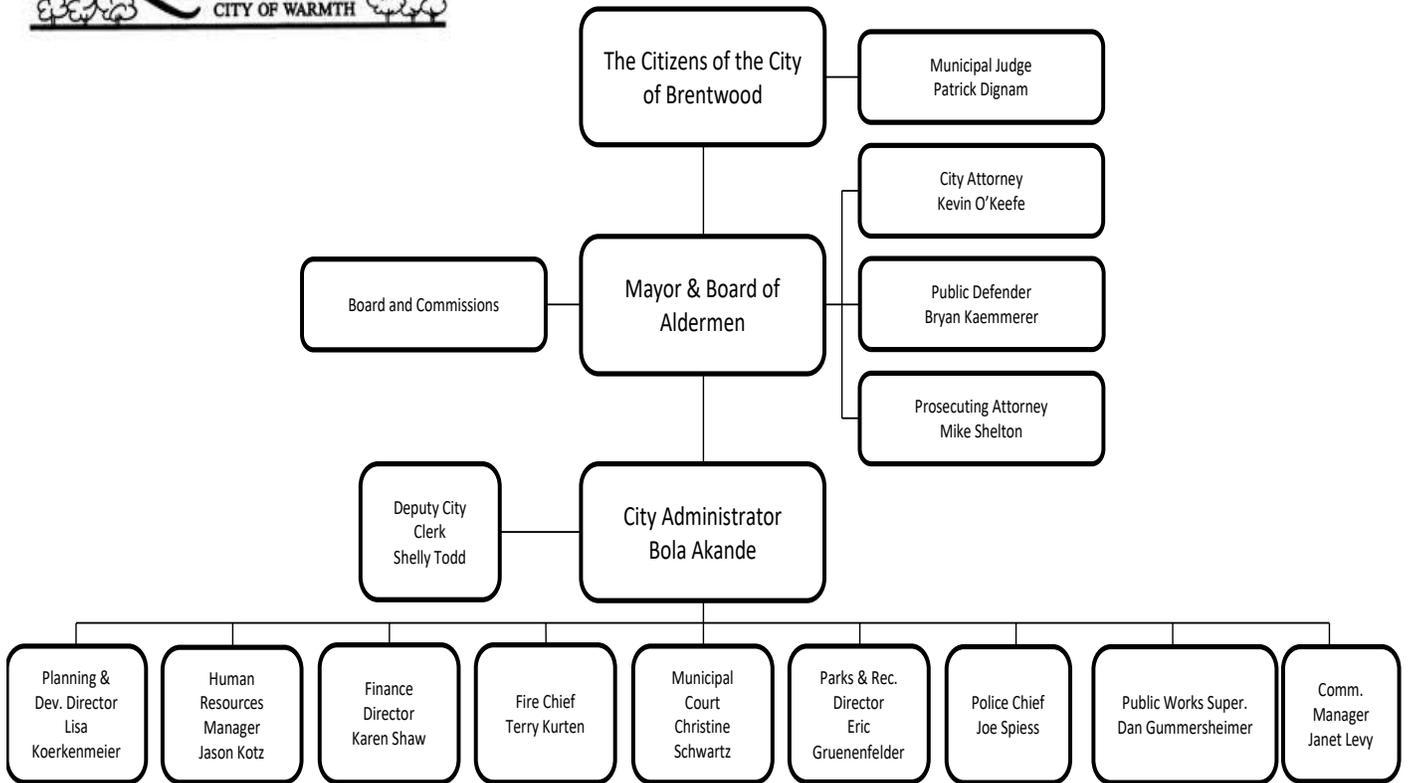
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City of Brentwood Organizational Structure



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Introduction



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Brentwood, MO 63144
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www.brentwoodmo.org

December 3, 2018

Dear Mayor Thornton and Board of Aldermen:

For many decades, the City of Brentwood has been known as the "City of Warmth," a family-friendly and neighborhood-oriented community that values:

- Affordable housing choices, distinctive neighborhoods, and a variety of housing options;
- Cohesive, pedestrian-friendly, commercial mixed use "places" that serve the needs of regional and community markets;
- Safe and efficient travel between residences, commerce, community activities, and work in the transportation mode of choice;
- Effective and efficient government that serves the needs of Brentwood residents and businesses and operates in a process of continuous improvement; and
- Preservation and enhancement of public and private spaces to create a "sense of place" for Brentwood.

The Board of Aldermen has a sustained commitment to a strategic vision that reflects the five value statements above and a goal of continued analysis to identify operational effectiveness and efficiencies. The City commits to providing high quality municipal services that are so important to our citizens.

The Recommended Budget includes a combined budget of all four funds: General Fund, Storm Water and Park Improvements Fund, Capital Improvements Fund and Sewer Improvements Fund. In this budget document, you will find goals and objectives by department, accomplishments by department for 2018, a list of all positions by department and an organizational chart. In 2019, departments will continue the process of tracking performance measures. Performance measures are a key component of the City's budget that provide data demonstrating how well a program or service is accomplishing its mission and goals. Developing and maintaining performance measures is considered a best practice for municipal governments.

POLICY CONSIDERATIONS

The Recommended Budget is balanced. This budget focuses on the City's core services. There are no new programs or services. This budget provides necessary funding for the delivery of high quality service to our citizens. Brentwood has always worked to provide balanced, well-planned budgets with an eye toward current and expected trends and conditions. In general, this budget supports a continuation of current level of city-wide services and programs.

The City of Brentwood, Missouri is in a solid position to invest in comprehensive city-wide operational programs and services, and capital infrastructure projects that will result in better public health, public safety, and revitalization in areas long requested by our citizens. This investment will result in amenities for the citizens of the City of Warmth through the second century!

As the City of Brentwood looks forward to its second century, we are working on ambitious plans – an exciting opportunity to renew part of our City. In May 2017, the Board of Aldermen approved the Brentwood Bound Plan. Brentwood Bound is a vibrant collection of projects that are all bound together so we can finally tackle some of the major issues that have hurt us in the past. So much more than a restoration project, Brentwood Bound also includes plans to revitalize our City. Through Brentwood Bound, the City has identified three transformative initiatives that will help us build a bright future for Brentwood.

The Brentwood Bound Plan includes major improvements along Deer Creek to overcome flooding. It is no secret that Brentwood has struggled with severe flooding for the past 100 years. In fact, the City has struggled from floods along Deer Creek a staggering 26 times since 1957. Unfortunately, these floods have affected public health, impacted public safety and caused major property damage. The defined project area of Brentwood Bound is on the receiving end of a massive 37 square miles of Deer Creek Watershed from 22 other towns. It's no surprise that we have a flooding problem along Deer Creek! Due to public safety concerns, parts of this area have been declared blighted, resulting in unlawful dumping, deterioration, and a severe decline of property values. The defined project, when completed, will remove Manchester Road from the 100-year floodplain, reduce the 100-year floodplain from 60 acres to 27 acres, and reclaim 33 acres of land. Whereas, the 27 acres remaining in the floodplain will adequately handle anticipated storm water volume. Most of the property removed from the floodplain (including 10 residential properties) is along the Manchester Road corridor and will offer an opportunity for a sustainable urban creek area.

Planned improvements include streambank stabilization, native vegetation planting, natural floodplain restoration (benching and widening) and design elements to reduce sedimentation. These improvements not only will reclaim our city's natural beauty, they also will set the course for our economic growth by offering redevelopment unique in St. Louis, Missouri. The initiatives will improve public safety, revitalize an underused area of the City, reduce emergency response and flood cleanup costs, reduce the number of flood-prone properties, increase taxable revenues, and develop a unique sustainable urban creek area in St. Louis. It's time we improve the area to alleviate the dangers and protect our businesses from future flooding.

Brentwood Bound also focuses on Manchester Road improvements. In partnership with the Missouri Department of Transportation (MoDOT), we are planning to enhance the Manchester Road corridor between Hanley Road and Bremerton Avenue Road. MoDOT's plan is to mill and overlay pavement, improve drainage, replace the bridge over Manchester Road at Hanley Road, construct new sidewalks, make ADA-related improvements, and upgrade traffic signals. In conjunction with MoDOT's work, the City of Brentwood has its own Manchester Road corridor enhancements, including a pedestrian tunnel at Mary Avenue, decorative signage, streetlights, trailheads, accessible 6-inch curbs, 5-foot sidewalks on the north side, 10-foot shared-use path on the south side, and monument signage that will be privately funded. These enhancements will help improve the overall appearance and functionality of this vital commercial corridor.

A third component of the Brentwood Bound Plan involves our partnership with Great Rivers Greenway (GRG) for the construction of the Deer Creek Greenway Connector, connecting Rogers Parkway to the Deer Creek Greenway. Planned elements include a .65-mile paved trail, a greenway linking multiple parks, a trailhead with parking, additional parking for Norm West Park, and the potential to connect more than 28 miles of greenways. In partnership with GRG, the City of Brentwood aims to connect its residents to the surrounding communities, while at the same time sharing the wonderful park and open space amenities offered by the City of Brentwood with the region.

None of our funds are particularly stressed at this time with the exception of the Sewer Lateral Improvements Fund. We continue to be conservative in sales tax revenue projections. State and local governments, in this region at least, continue to face the similar long-term challenges of stagnant revenues and rising costs. The revenues available in the FY 19 Proposed Budget are the result of increased assessed valuation of residential, commercial, and personal property, which has resulted in increased ad valorem taxes.

The City of Brentwood continues to benefit from increases in state motor fuel, occupancy permits, and utility franchise taxes, despite moderate weather temperature that brings lower gross receipts (good for residents' utility bills), and minimal interest on investments. Sales tax growth is projected to be 1.85% in FY 19. The economy is strong! We see that in business location occupancy. Brentwood is a place to be! Also, residential construction and additions to existing residential homes is still "scorching" as reflected in building permit revenue and activity in our neighborhoods. Voters in April 2017 approved a county-wide proposition on funding for law enforcement and public safety with a projected revenue of \$445,000, an increase of 0.45%. The recent approval of the County-wide Proposition P gives a boost to the City. This is quite positive! Proposition P funds allow us to pay for: Two new positions in the police department - major – bureau of community policing and a law enforcement analyst, two contractual part-time positions – evidence technician per the recommendation in the 2017 CPSM comprehensive evaluation of the operations of the police department, and a CALEA manager. Also funded from Prop P are IT-related projects for public safety and replacement of the fire house engine room floor. Total amount we propose to spend from Prop P funding in FY 19 is \$416,212.

The City has addressed rising costs and working conditions, including a comprehensive compensation study implemented in 2016. A compensation consultant updates the City's compensation schedule every two years. This allows the City to support a competitive compensation philosophy at the 75th percentile.

There is an annual review of all policies and procedures. While having fully staffed government departments is important to optimize service, regular review of departmental staffing levels is critical to verify that tax money is being used wisely and appropriately, especially considering changes in technology. The City of Brentwood has adjusted its workforce to streamline functions and have work performed in a more efficient manner. Doing so frees up resources to provide added benefits to Brentwood residents.

In FY 19, the City will make the first debt service payment on the 2018 Series Certificates of Participation (COPS) for the Brentwood Bound project. The COPS indentures state the debt service payment may be paid from sales tax, from General Fund, Capital Improvements Fund and the Storm Water and Park Improvements fund. In FY 19, 100% of this debt service is being paid from the Storm Water and Park Improvements Fund sales tax. In the Storm Water and Park Improvements Fund, following an annual review of all fees charged by the City of Brentwood Parks and Recreation Department, the Public Works Committee approved the increase of park pavilion rental fees for FY19. Due to a continued emphasis on programming, rentals, marketing, as well as having a full year of operation at the Brentwood Ice Rink, the Parks & Recreation Department expects a 9% increase in operating revenue in FY 19. The City will also realize an increase in room rental fees and birthday party fees. Due to greater emphasis on marketing recreation programs we have seen and will continue to see increased revenue in program fees and special event sponsorship. Staff continues to seek alternate revenue and will make this a priority in 2019. The department is focused on the celebration of the City's centennial in 2019. The department will host at least one event per month during the centennial by enhancing a current event or creating a new event. In addition, the department will implement Year 2 of the Emerald Ash Borer

Plan and continue with the preventative maintenance of the City's urban forest by completing the scheduled pruning and preventative maintenance of all trees in Ward II. The Parks & Recreation Department is also recommending the City complete the Hanley Park Sports Court Corridor Project. This project includes the removal of the handball, sand volleyball and tennis court and replacing them with new improved sand volleyball courts, a tennis practice wall, half-court basketball court and a new entry plaza for Hanley Park.

This year, the Board of Aldermen undertook a comprehensive evaluation of the sewer lateral repair program and took staff's recommendation, which has been incorporated in the 2018 budget. Public Works monitored the sewer lateral expenditures and discussed policy revisions. The Board of Aldermen approved a cost ceiling of \$7,250 in aggregate per property owner per calendar year. This is subject to change as the Board of Aldermen continue policy discussion on this matter. The sewer lateral fund expenditures continue to escalate as the tax-funded program is at an all-time high in utilization. In FY 18, more than 60 sewer laterals were repaired, and some repairs reached the cost ceiling or slightly above the ceiling requiring property owner's funds for the overrun amount. For FY 19, further revisions to the sewer lateral policy will be discussed, such as reducing the cost ceiling further and shifting the cleaning/cabling sewer lateral responsibility to that of the property owner. The sewer lateral program revenues were reduced due to the elimination of several Brentwood Forest Condominium units (greater than 6 units per building were removed per the Revised State Statue of the State of Missouri). In 2010, the voters approved a proposition raising the cap on the levy to \$50 to fund the program. As such, the revenues have remained flat due to the \$50 per property tax assessment cap. For FY 19, revenues and expenditures present greater challenges for staff to balance and manage. To shore up the sewer lateral fund, \$90,000 will be transferred from the General Fund every year thereafter.

For FY 19, Public Works will solicit bids for sealants of six streets that were mill/overlay projects from FY 14. Additionally, we will solicit bids for small sections of mill/overlay work near the Wrenwood Lane/Strassner Drive intersection with Brentwood Boulevard just outside the St. Louis Department of Transportation maintenance limits, as well as a small segment of Urban Drive near the YMCA and Parkridge alley just north of Litzsinger Road. The City does this as part of a preventative maintenance program, which will prolong the useful life of our streets and hold at bay further deterioration such as pot holes. This practice will extend to streets where we recently completed a mill/overlay project.

In FY 19, Public Works will work with other departments to coordinate the demolition of the structure at 8746 Eulalie Avenue to begin part of the phase one for the Fire Department future elevator project. Another significant project that will begin in FY 19 is the Customer Service Efficiency Improvements project. This will affect the first floor of city hall and provide more secure office space and improve the function and process for those seeking business licenses, court information, or permits. In FY 18, the ACM (asbestos containing material)/lead abatement, HVAC evaluation and fire alarm panel and sprinkle system will be complete. Finally, Public Works will continue its maintenance program to complete pavement markings and keep roadways sealed as well as focus on sidewalk replacement using in-house and outside contractors to improve sidewalks damaged via tree roots, slab settlements and aging material.

The Table below provides an executive summary of Revenue vs Expenditure vs Fund Balance Policy to Actual in FY 19.

General Fund FY 19
Revenue \$12,397,832
Expenditures \$12,198,417
Difference \$199,415
Operating Reserve % of Budgeted Expenditure 44.29%
Fund Balance Policy 50%

Capital Improvements Fund FY 19
Revenue \$2,960,592
Expenditures 2,337,080
Difference \$623,512
Capital Reserve % of Capital Assets (Excluding Equipment) 4.76%
Fund Balance Policy 5%

Storm Water and Park Improvements Fund FY 19
Revenue \$4,320,889
Expenditures \$18,131,551
Difference (\$13,810,662)
Operating Reserve % of Budgeted Expenditure 15%
Fund Balance Policy 15%
Capital Reserve % of Capital Assets (Excluding Equipment) 766.51%
Fund Balance Policy 5%

Sewer Improvements Fund FY 19
Revenue \$238,000
Expenditures \$215,400
Difference \$22,600
Operating Reserve % of Budgeted Expenditure 29.48%
Fund Balance Policy 15%
Capital Reserve % of Capital Assets (Excluding Equipment) (4.07%)
Fund Balance Policy 5%

BUDGET PRESENTATION

Pursuant to the Missouri Statutes, the annual budget must set forth a complete financial plan for the ensuing fiscal year. Prior to the commencement of each fiscal year, a budget for the City shall be prepared and the same will be presented to and approved by the Board of Aldermen. The budget shall be prepared under the direction of the Ways and Means committee. All officers and employees shall cooperate with and provide to the Ways and Means committee such information and such records as it shall require in developing the budget. The Ways and Means committee shall preview all the expenditure requests and revenue estimates after which it shall prepare the proposed budget.

This document meets that requirement. This budget is based upon information provided by the various City departments. Data collection began in August. In October and November, a Proposed Budget is presented to the Ways and Means committee. Any adjustments are also made at that time, after which there may be another meeting with the Ways and Means committee if necessary. In November and no later than the first meeting in December, the budget is given a Public Hearing and the Board of Aldermen considers its adoption. Brentwood's budget year begins on January 1st and ends on December 31st.

This annual budget book is a financial management and policy document that is a numeric expression of the City of Brentwood's mission. The annual budget reflects the alignment between the City's vision statement, mission statement, and objectives. This budget document is user-friendly. The document includes department mission statements, goals and objectives for FY 19, accomplishments from the prior year, organizational structure of each department, positions and line-item detail that is descriptive of what each department intends to spend within that line item. The City continues to take very seriously its fiduciary obligations to manage public funds with care and professionalism and in a transparent manner.

BUDGET USER GUIDE

The Adopted Budget includes the following sections:

Budget Message – includes an overview of the budget document.

Financial Summary – includes a budget-at-a-glance document with a budget summary for all funds and fund balances from 2016 through 2022. It also provides a revenue summary by the four funds, revenue by type, sales tax rates, total authorized manpower for the entire city, a table of the long-term debt and graph – outstanding principal as of December 31, 2018, total annual debt service as of December 31, 2018, expenditure summary by department, expenditure by type for all funds, and expenditure by department for all funds.

Revenues – includes all revenue line items for General Fund, Capital Improvements Fund, Storm Water and Park Improvements Fund, and Sewer Improvements Fund.

Operating and Capital Budgets – includes goals and objectives, accomplishments, budgeted positions, and performance measurements.

The Approved Budget Document will include the following sections:

- Financial Policies and Procedures Manual
- Compensation Schedule
- Revenue line-item descriptions
- Expenditure line-item descriptions
- Capital Improvement Projects for FY 19 with pictures
- Five-year Capital Improvement Plan – (new)

CONCLUSION

I would like to express my appreciation to the Chair of the Ways and Means Committee and its members. Thank you for your support and consideration of the proposed fiscal year 2019 Budget.

Once again, my thanks go to all the staff members who contribute to this annual and never-ending endeavor. Their commitment to bringing attention to the needs of the community and determining the most effective ways to respond is evident. Special thanks go to the department directors and to Finance Director Karen Shaw and her staff for their leadership in crafting this comprehensive, professional presentation. We express our gratitude to the Board of Aldermen for their steady leadership and for the attention and consideration they always give our ideas and recommendation.

Respectfully submitted,

Abimbola Akande
City Administrator

Karen Shaw
Finance Director

Financial Summary

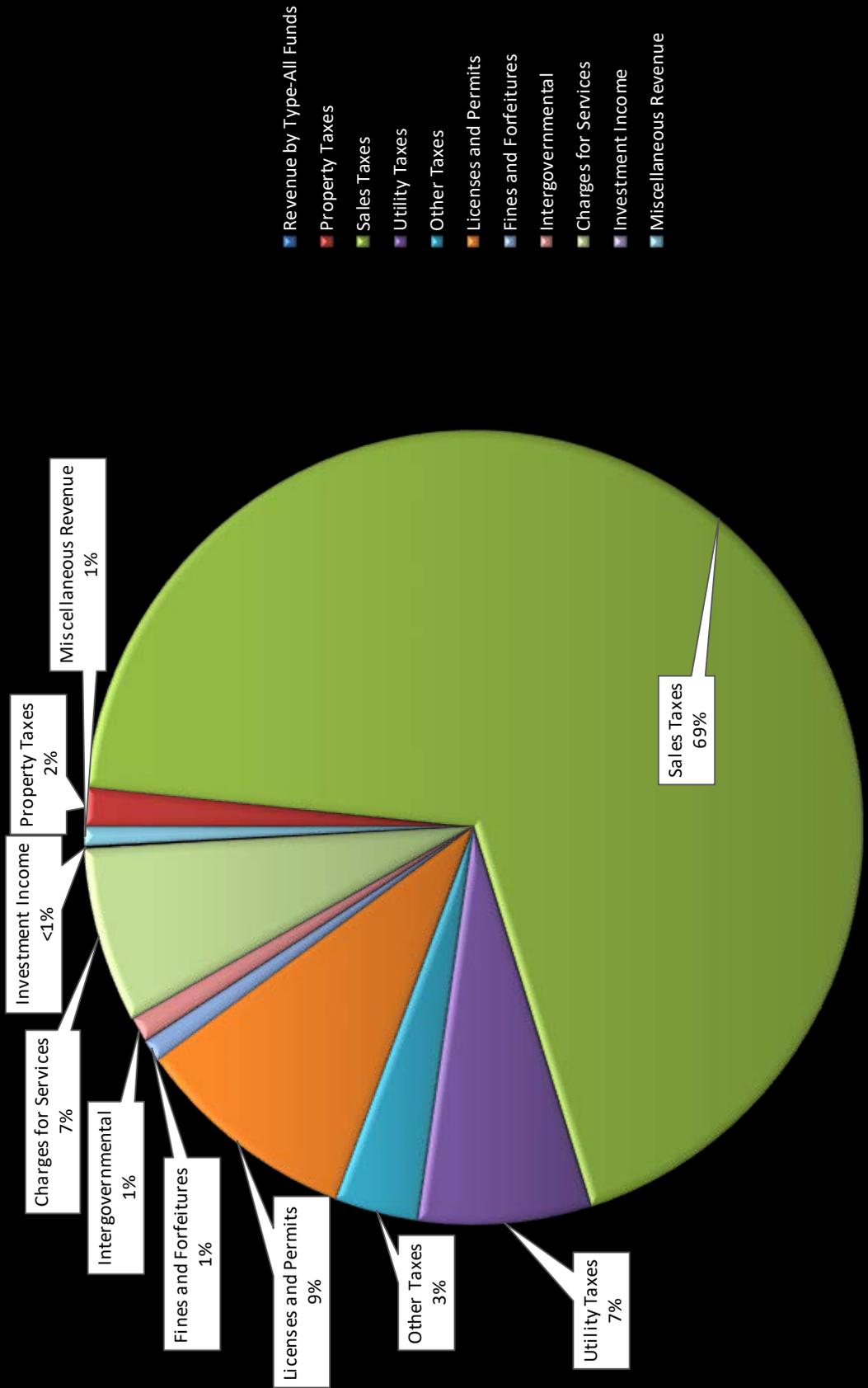
- **Budget at a Glance**

BUDGET SUMMARY ALL FUNDS

	Actual 2015	Actual 2016	Actual 2017	Budget 2018	Estimated 2018	Adopted 2019	Projected 2020	Projected 2021	Budget % Change
GENERAL FUND									
Beginning Fund Balance	\$ 3,565,155	\$ 4,701,481	\$ 5,026,234	\$ 5,106,423	\$ 5,106,423	\$ 5,205,252	\$ 5,404,667	\$ 5,573,591	1.94%
Revenue	\$ 11,960,066	\$ 11,444,113	\$ 11,250,350	\$ 12,206,826	\$ 12,232,695	\$ 12,397,832	\$ 12,542,060	\$ 12,822,568	1.56%
Expenditures	\$ (10,823,740)	\$ (11,119,361)	\$ (11,170,161)	\$ (12,088,702)	\$ (12,133,866)	\$ (12,198,417)	\$ (12,373,136)	\$ (12,474,396)	0.91%
Ending Fund Balance	\$ 4,701,481	\$ 5,026,234	\$ 5,106,423	\$ 5,224,547	\$ 5,205,252	\$ 5,404,667	\$ 5,573,591	\$ 5,921,762	3.45%
Restricted Fund Balance (Seizure Funds)	\$ 84,933	\$ 69,600	\$ 93,286	\$ 45,286	\$ 96,916	\$ 2,456	\$ -	\$ -	-94.58%
Fund Balance Unassigned (Operating Reserve)	\$ 4,616,549	\$ 4,956,634	\$ 5,013,137	\$ 5,179,261	\$ 5,108,336	\$ 5,402,211	\$ 5,573,591	\$ 5,921,762	4.30%
Operating Reserve % of Budgeted Operating Expenditures	42.65%	44.58%	44.88%	42.84%	42.10%	44.29%	45.05%	47.47%	
CAPITAL IMPROVEMENTS FUND									
Beginning Fund Balance	\$ 3,177,080	\$ 2,768,327	\$ 2,930,221	\$ 3,820,148	\$ 3,820,148	\$ 3,415,222	\$ 4,038,734	\$ 4,447,904	-10.60%
Revenue	\$ 3,466,533	\$ 3,320,008	\$ 3,193,451	\$ 3,927,937	\$ 3,692,731	\$ 2,960,592	\$ 3,257,352	\$ 3,268,262	-24.63%
Expenditures	\$ (3,875,285)	\$ (3,158,113)	\$ (2,303,525)	\$ (4,939,147)	\$ (4,097,657)	\$ (2,337,080)	\$ (2,848,182)	\$ (2,251,186)	-52.68%
Ending Fund Balance	\$ 2,768,327	\$ 2,930,221	\$ 3,820,148	\$ 2,808,938	\$ 3,415,222	\$ 4,038,734	\$ 4,447,904	\$ 5,464,980	43.78%
Assigned Fund Balance (Equipment Replacement Reserve)	\$ 1,156,248	\$ 1,589,721	\$ 1,223,686	\$ 2,132,805	\$ 2,132,805	\$ 2,814,159	\$ 3,278,749	\$ 3,724,807	31.95%
Assigned Fund Balance (Capital Reserve)	\$ 1,612,079	\$ 1,340,500	\$ 2,596,462	\$ 676,133	\$ 1,282,417	\$ 1,224,575	\$ 1,169,155	\$ 1,740,173	81.11%
Capital Reserve % of Capital Assets (Excluding Equipment)	6.27%	5.21%	10.10%	2.63%	4.99%	4.76%	4.55%	6.77%	
STORM WATER & PARK IMPROVEMENTS FUND									
Beginning Fund Balance	\$ 7,223,188	\$ 2,083,633	\$ 2,523,843	\$ 2,442,430	\$ 2,442,430	\$ 38,142,366	\$ 24,331,704	\$ 12,075,401	1461.66%
Revenue	\$ 3,433,390	\$ 4,050,089	\$ 4,383,535	\$ 4,788,292	\$ 43,882,317	\$ 4,320,889	\$ 5,601,178	\$ 5,623,147	-9.76%
Expenditures	\$ (8,572,945)	\$ (3,609,879)	\$ (4,464,949)	\$ (4,782,805)	\$ (8,182,381)	\$ (18,131,551)	\$ (17,857,481)	\$ (15,653,278)	279.10%
Ending Fund Balance	\$ 2,083,633	\$ 2,523,843	\$ 2,442,430	\$ 2,447,917	\$ 38,142,366	\$ 24,331,704	\$ 12,075,401	\$ 2,045,270	893.98%
Assigned Fund Balance (Operating Reserve)	\$ 307,048	\$ 404,441	\$ 545,283	\$ 563,667	\$ 1,073,603	\$ 2,651,391	\$ 2,549,927	\$ 2,221,826	370.38%
Operating Reserve % of Budgeted Operating Expenditures	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	0.00%
Assigned Fund Balance (Equipment Replacement Reserve)	\$ 67,486	\$ 72,309	\$ 48,328	\$ 72,492	\$ 72,492	\$ 96,656	\$ 120,820	\$ 144,984	33.33%
Assigned Fund Balance (Capital Reserve)	\$ 1,709,099	\$ 1,655,795	\$ 1,298,819	\$ 1,661,758	\$ 36,996,271	\$ 21,583,657	\$ 9,404,654	\$ (321,540)	1198.85%
Assigned Fund Balance (Storm Water Capital Reserve)	\$ -	\$ 400,000	\$ 550,000	\$ 150,000	\$ -	\$ -	\$ -	\$ -	-100.00%
Capital Reserve % of Capital Assets (Excluding Equipment)	60.70%	58.80%	46.13%	59.01%	1313.87%	766.51%	333.99%	-11.42%	
SEWER IMPROVEMENTS FUND									
Beginning Fund Balance	\$ 120,673	\$ 135,975	\$ 111,243	\$ 32,121	\$ 32,121	\$ 33,071	\$ 55,671	\$ 78,271	2.96%
Revenue	\$ 194,382	\$ 192,996	\$ 174,165	\$ 193,750	\$ 243,000	\$ 238,000	\$ 238,000	\$ 238,000	22.84%
Expenditures	\$ (179,080)	\$ (217,728)	\$ (253,287)	\$ (185,400)	\$ (242,050)	\$ (215,400)	\$ (215,400)	\$ (215,400)	16.18%
Ending Fund Balance	\$ 135,975	\$ 111,243	\$ 32,121	\$ 40,471	\$ 33,071	\$ 55,671	\$ 78,271	\$ 100,871	37.56%
Assigned Fund Balance (Operating Reserve)	\$ 26,882	\$ 32,659	\$ 24,246	\$ 43,135	\$ 43,135	\$ 62,024	\$ 80,913	\$ 79,802	43.79%
Operating Reserve % of Budgeted Operating Expenditures	15.88%	16.03%	9.66%	23.52%	17.97%	29.48%	38.46%	37.93%	25.34%
Assigned Fund Balance (Equipment Replacement Reserve)	\$ 6,250	\$ 11,652	\$ 357	\$ 714	\$ 1,071	\$ 1,428	\$ 1,785	\$ 2,142	100.00%
Assigned Fund Balance (Capital Reserve)	\$ 102,863	\$ 66,932	\$ 7,518	\$ (3,378)	\$ (11,135)	\$ (7,781)	\$ (4,427)	\$ 18,927	130.34%
Capital Reserve % of Capital Assets (Excluding Equipment)	53.78%	35.00%	3.93%	-1.77%	-5.82%	-4.07%	-2.31%	9.90%	

REVENUE SUMMARY BY FUND	Actual		Actual	Actual	Actual	Through 09/30	Estimated	Adopted	Projected		2018-2019 Budget % Change
	2015	2016							2017	2018	
GENERAL FUND	11,960,066	11,444,113	11,250,353	12,206,826	9,412,229	12,232,695	12,397,832	12,542,060	12,822,568		1.56%
CAPITAL IMPROVEMENTS FUND	3,466,533	3,320,008	3,193,451	3,927,937	2,001,629	3,692,731	2,960,592	3,257,352	3,268,262		-24.63%
STORM WATER & PARKS IMPROVEMENTS	3,433,390	4,050,089	4,383,535	4,788,292	42,361,613	43,882,317	4,320,889	5,601,178	5,623,147		-9.76%
SEWER IMPROVEMENTS FUND	194,382	192,996	174,165	193,750	66,516	243,000	238,000	238,000	238,000		22.84%
TOTAL REVENUE	19,054,372	19,007,206	19,001,505	21,116,805	53,841,987	60,050,743	19,917,313	21,638,590	21,951,977		-5.68%

2019 REVENUE BY TYPE-ALL FUNDS



2019 Salary Schedule - Non Uniform (Main)

Rank	Positions	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12
1	No current classifications	\$26,081.00	\$26,863.43	\$27,669.33	\$28,499.41	\$29,364.39	\$30,235.02	\$31,142.07	\$32,076.33	\$33,038.62	\$34,029.78	\$35,050.67	\$36,102.19
2	Laborer (Sanitation)	\$27,385.05	\$28,206.60	\$29,052.80	\$29,924.38	\$30,822.11	\$31,746.77	\$32,699.17	\$33,680.15	\$34,690.55	\$35,731.27	\$36,803.21	\$37,907.31
3	Assistant Program Coordinator	\$28,754.30	\$29,616.93	\$30,505.44	\$31,420.60	\$32,363.22	\$33,334.12	\$34,334.14	\$35,364.16	\$36,425.08	\$37,517.83	\$38,643.36	\$39,802.66
4	No current classifications	\$30,192.02	\$31,097.78	\$32,030.71	\$32,991.63	\$33,981.38	\$35,000.82	\$36,050.84	\$37,132.37	\$38,246.34	\$39,393.73	\$40,575.54	\$41,792.81
5	No current classifications	\$31,701.62	\$32,652.67	\$33,632.25	\$34,641.22	\$35,680.46	\$36,750.87	\$37,853.40	\$38,989.00	\$40,158.67	\$41,363.43	\$42,604.33	\$43,882.46
6	Maintenance Worker I	\$33,286.70	\$34,285.30	\$35,313.86	\$36,373.28	\$37,464.48	\$38,588.41	\$39,746.06	\$40,938.44	\$42,166.59	\$43,431.59	\$44,734.54	\$46,076.58
7	Customer Relations Clerk Planning and Development Clerk Sanitation Route Driver	\$34,951.04	\$35,999.57	\$37,079.56	\$38,191.95	\$39,337.71	\$40,517.84	\$41,733.38	\$42,985.38	\$44,274.94	\$45,603.19	\$46,971.29	\$48,380.43
8	Maintenance Worker II	\$36,698.59	\$37,799.55	\$38,933.54	\$40,101.55	\$41,304.60	\$42,543.74	\$43,820.05	\$45,134.65	\$46,488.69	\$47,883.35	\$49,319.85	\$50,799.45
9	Administrative Assistant Maintenance Worker III Planning/Permit Technician Grounds Foreman	\$38,533.52	\$39,689.53	\$40,880.22	\$42,106.63	\$43,369.83	\$44,670.92	\$46,011.05	\$47,391.38	\$48,813.12	\$50,277.51	\$51,785.84	\$53,339.42
10	Program Coordinator Accounting Clerk	\$40,460.20	\$41,674.01	\$42,924.23	\$44,211.96	\$45,538.32	\$46,904.47	\$48,311.60	\$49,760.95	\$51,253.78	\$52,791.39	\$54,375.13	\$56,006.38
11	Arborist Deputy Court Administrator Mechanic	\$42,483.21	\$43,757.71	\$45,070.44	\$46,422.55	\$47,815.23	\$49,249.69	\$50,727.18	\$52,249.00	\$53,816.47	\$55,430.96	\$57,093.89	\$58,867.00
12	Crew Leader/Sewer Lateral Program Coord Horticulturalist Recreation Supervisor	\$44,607.37	\$45,945.59	\$47,323.96	\$48,743.68	\$50,205.99	\$51,712.17	\$53,263.54	\$54,861.45	\$56,507.29	\$58,202.51	\$59,948.59	\$61,747.05
13	Multi-Disciplinary Building Inspector	\$46,837.74	\$48,242.87	\$49,690.16	\$51,180.86	\$52,716.29	\$54,297.78	\$55,926.71	\$57,604.51	\$59,332.65	\$61,112.63	\$62,946.01	\$64,834.39
14	Accountant Deputy City Clerk Court Administrator	\$49,179.63	\$50,655.02	\$52,174.67	\$53,739.91	\$55,352.11	\$57,012.67	\$58,723.05	\$60,484.74	\$62,299.28	\$64,168.26	\$66,093.31	\$68,066.00
15	No current classifications	\$51,638.61	\$53,187.77	\$54,783.40	\$56,426.90	\$58,119.71	\$59,863.30	\$61,659.20	\$63,508.98	\$65,414.25	\$67,376.68	\$69,397.98	\$71,479.92
16	Senior Multi-Disciplinary Building Inspector Senior Law Enforcement Analyst	\$54,220.54	\$55,847.16	\$57,522.57	\$59,248.25	\$61,025.70	\$62,856.47	\$64,742.16	\$66,684.42	\$68,684.95	\$70,745.50	\$72,867.87	\$75,053.91
17	Public Works Project Manager	\$56,931.57	\$58,639.52	\$60,398.71	\$62,210.67	\$64,076.99	\$65,999.30	\$67,979.28	\$70,018.66	\$72,119.22	\$74,282.80	\$76,511.28	\$78,806.62
18	Parks Maintenance Superintendent Parks Operations Superintendent	\$59,778.15	\$61,571.49	\$63,418.63	\$65,321.19	\$67,280.83	\$69,299.25	\$71,378.23	\$73,519.58	\$75,725.17	\$77,996.93	\$80,336.84	\$85,026.00
19	Supervisor of Public Works Communications Manager HR Manager	\$62,767.06	\$64,650.07	\$66,589.57	\$68,587.26	\$70,644.88	\$72,764.23	\$74,947.16	\$77,195.57	\$79,511.44	\$81,896.78	\$84,353.68	\$86,884.29
20	No current classifications	\$65,905.41	\$67,882.57	\$69,919.05	\$72,016.62	\$74,177.12	\$76,402.43	\$78,694.50	\$81,055.34	\$83,487.00	\$85,991.61	\$88,571.36	\$91,228.50
21	Building Official	\$69,200.68	\$71,276.70	\$73,415.00	\$75,617.45	\$77,885.97	\$80,222.55	\$82,629.23	\$85,108.11	\$87,661.35	\$90,291.19	\$92,999.93	\$95,789.93
22	No current classifications	\$72,660.71	\$74,840.53	\$77,085.75	\$79,398.32	\$81,780.27	\$84,233.68	\$86,760.69	\$89,363.51	\$92,044.42	\$94,805.75	\$97,649.92	\$100,579.42
23	No current classifications	\$76,293.75	\$78,582.56	\$80,940.04	\$83,368.24	\$85,869.29	\$88,445.37	\$91,098.73	\$93,831.69	\$96,646.04	\$99,546.04	\$102,532.42	\$105,608.39
24	No current classifications	\$80,108.44	\$82,511.69	\$84,987.04	\$87,536.65	\$90,162.75	\$92,867.63	\$95,653.66	\$98,523.27	\$101,478.97	\$104,523.34	\$107,659.04	\$110,888.81
25	Asst. City Admin/Dir. Of Plan & Dev Director Public Works/City Engineer Director Parks and Recreation Finance Director Fire Assistant Chief Police Assistant Chief	\$84,113.86	\$86,637.28	\$89,236.40	\$91,913.49	\$94,670.89	\$97,511.02	\$100,436.35	\$103,449.44	\$106,552.92	\$109,749.51	\$113,042.00	\$116,433.26
26	No current classifications	\$88,319.55	\$90,969.14	\$93,698.21	\$96,509.16	\$99,404.43	\$102,386.56	\$105,458.16	\$108,621.90	\$111,880.56	\$115,236.98	\$118,694.09	\$122,254.91
27	No current classifications	\$92,735.53	\$95,517.60	\$98,383.13	\$101,334.62	\$104,374.66	\$107,505.90	\$110,731.08	\$114,253.01	\$117,974.60	\$120,998.84	\$124,628.81	\$128,367.67
28	No current classifications	\$97,372.31	\$100,293.48	\$103,302.28	\$106,401.35	\$109,593.39	\$112,881.19	\$116,267.63	\$119,755.66	\$123,348.33	\$127,048.78	\$130,860.24	\$134,786.05
29	Fire Chief Police Chief	\$102,240.93	\$105,308.16	\$108,467.40	\$111,721.42	\$115,073.06	\$118,525.25	\$122,081.01	\$125,743.44	\$129,515.74	\$133,401.21	\$137,403.25	\$143,595.00
30	No current classifications	\$107,352.98	\$110,573.57	\$113,890.78	\$117,307.50	\$120,826.73	\$124,451.53	\$128,185.08	\$132,030.63	\$135,991.55	\$140,071.30	\$144,273.44	\$148,601.64

2019 Salary Schedule - Uniform

Range	Positions	Hire Step	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
16	Firefighter/EMT	\$53,472.00	\$56,547.00	\$59,798.00	\$63,236.00	\$66,872.00	\$70,717.00	\$74,783.00
17	Firefighter/Paramedic	\$57,778.00	\$61,100.00	\$64,613.00	\$68,328.00	\$72,257.00	\$76,412.00	\$78,523.00
17P	Police Officer/Police Detective	\$57,084.00	\$60,366.33	\$63,837.39	\$67,508.04	\$71,389.76	\$75,494.67	\$76,362.00
18	Police Corporal	\$60,667.00	\$64,155.00	\$67,844.00	\$71,745.00	\$75,870.00	\$80,233.00	\$84,846.00
19	No current classifications	\$62,831.50	\$66,444.00	\$70,264.50	\$74,304.50	\$78,577.00	\$83,095.50	\$87,873.50
20	Fire Lieutenant*	\$64,996.00	\$68,733.00	\$72,685.00	\$76,864.00	\$81,284.00	\$85,958.00	\$90,901.00
20P	Police Sergeant/Lieutenant**			\$73,680.00	\$77,917.00	\$82,397.00	\$87,135.00	\$92,320.00
21	No current classifications	\$68,246.00	\$72,170.00	\$76,320.00	\$80,708.00	\$85,349.00	\$90,257.00	\$95,447.00
22	Fire Captain	\$71,658.00	\$75,778.00	\$80,135.00	\$84,743.00	\$89,616.00	\$94,769.00	\$100,218.00

*Note: Medical Officer receives \$5,000 annual stipend in addition to their base step pay.

**Note: Reduced to five steps - employees are not qualified for position unless they have 5 years with the dept.

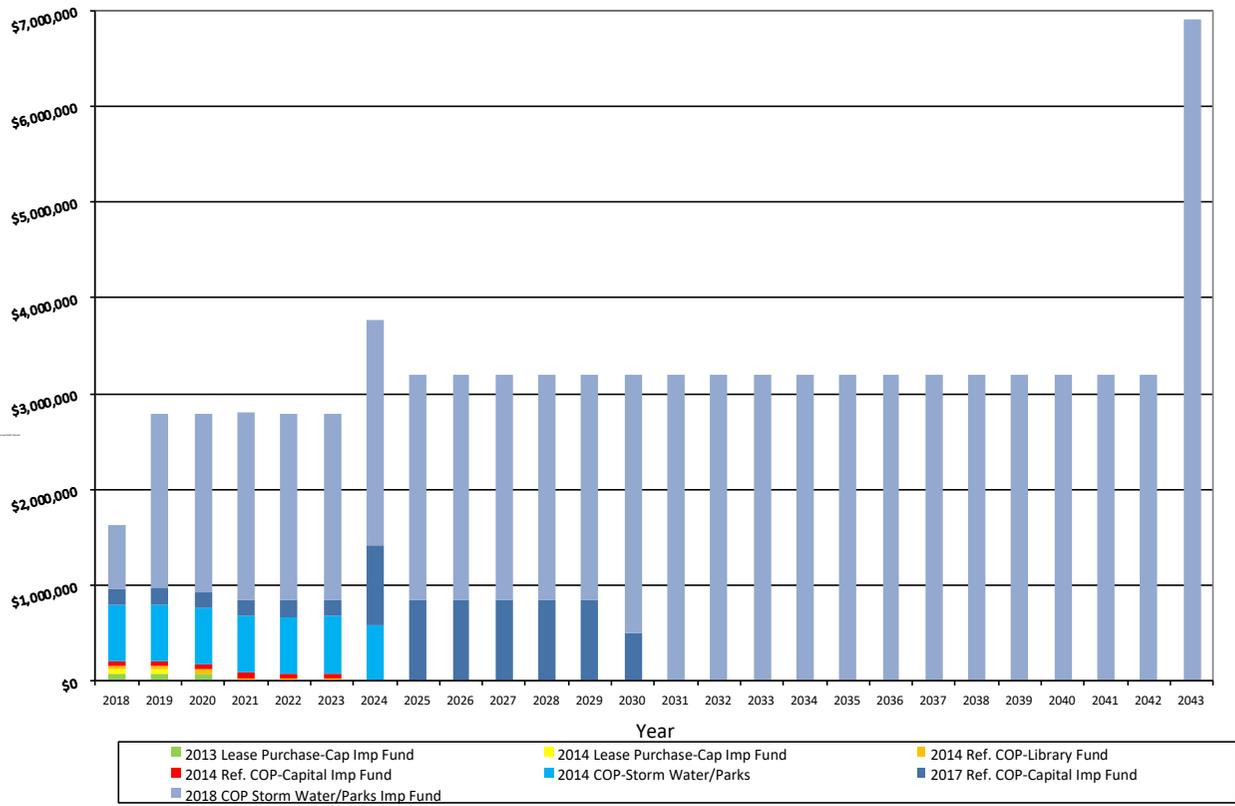
City of Brentwood
Long Term Debt
Outstanding Principal as of December 31, 2018

Year	2013 Lease Purchase Fire Truck Capital Imp Fund	2014 Lease Purchase IT Equipment Capital Imp Fund	2014 Ref. Certificates of Participation Library Fund	2014 Ref. Certificates of Participation Capital Imp Fund	2014 Certificates of Participation Storm Water/Parks	2017 Ref. Certificates of Participation Capital Imp Fund	2018 Certificates of Participation Storm Water/Parks	Totals by Year
2018	78,039	38,734	29,400	40,600	475,000	55,000	-	716,773
2019	80,014	40,192	31,500	43,500	490,000	20,000	235,000	940,206
2020	82,038	-	33,600	46,400	505,000	15,000	285,000	967,038
2021	-	-	35,700	49,300	525,000	10,000	380,000	1,000,000
2022	-	-	33,600	46,400	540,000	20,000	390,000	1,030,000
2023	-	-	35,700	49,300	560,000	15,000	400,000	1,060,000
2024	-	-	-	-	570,000	680,000	815,000	2,065,000
2025	-	-	-	-	-	715,000	840,000	1,555,000
2026	-	-	-	-	-	740,000	870,000	1,610,000
2027	-	-	-	-	-	760,000	905,000	1,665,000
2028	-	-	-	-	-	780,000	940,000	1,720,000
2029	-	-	-	-	-	800,000	980,000	1,780,000
2030	-	-	-	-	-	495,000	1,355,000	1,850,000
2031	-	-	-	-	-	-	1,915,000	1,915,000
2032	-	-	-	-	-	-	1,995,000	1,995,000
2033	-	-	-	-	-	-	2,070,000	2,070,000
2034	-	-	-	-	-	-	2,155,000	2,155,000
2035	-	-	-	-	-	-	2,240,000	2,240,000
2036	-	-	-	-	-	-	2,315,000	2,315,000
2037	-	-	-	-	-	-	2,390,000	2,390,000
2038	-	-	-	-	-	-	2,470,000	2,470,000
2039	-	-	-	-	-	-	2,550,000	2,550,000
2040	-	-	-	-	-	-	2,645,000	2,645,000
2041	-	-	-	-	-	-	2,745,000	2,745,000
2042	-	-	-	-	-	-	2,845,000	2,845,000
2043	-	-	-	-	-	-	6,660,000	6,660,000
Totals	\$ 240,091	\$ 78,926	\$ 199,500	\$ 275,500	\$ 3,665,000	\$ 5,105,000	\$ 43,390,000	\$52,954,017

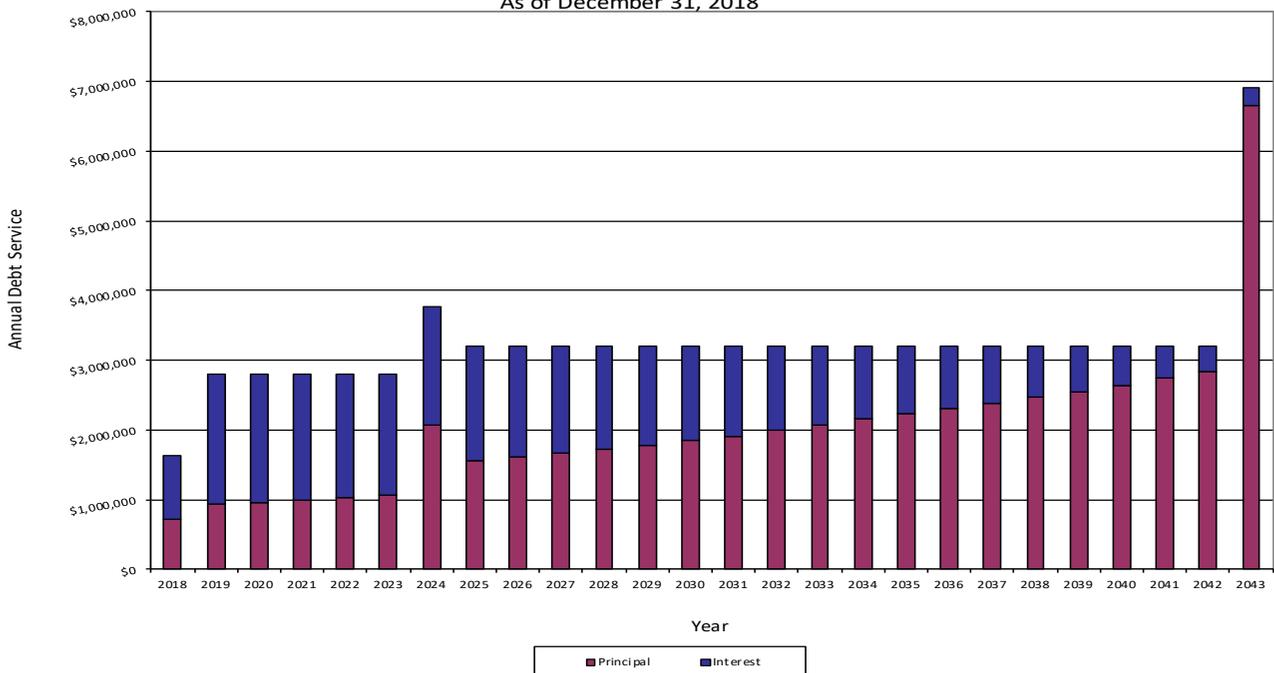
City of Brentwood
Long Term Debt
Total Annual Debt Service as of December 31, 2018

Year	2013 Lease Purchase Fire Truck Capital Imp Fund	2014 Lease Purchase IT Equipment Capital Imp Fund	2014 Ref. Certificates of Participation Library Fund	2014 Ref. Certificates of Participation Capital Imp Fund	2014 Certificates of Participation Storm Water/Parks	2017 Ref. Certificates of Participation Capital Imp Fund	2018 Certificates of Participation Storm Water/Parks	Totals by Year
2018	84,114	41,706	35,482	48,998	589,030	168,172	667,753	1,635,255
2019	84,114	41,706	36,700	50,680	589,780	168,138	1,826,995	2,798,112
2020	84,114	-	37,855	52,275	590,080	162,738	1,869,945	2,797,006
2021	-	-	38,779	53,551	592,405	157,438	1,956,395	2,798,568
2022	-	-	35,429	48,926	589,030	167,238	1,954,995	2,795,618
2023	-	-	36,521	50,434	592,830	161,788	1,953,295	2,794,868
2024	-	-	-	-	589,950	826,413	2,356,295	3,772,658
2025	-	-	-	-	-	841,013	2,356,845	3,197,858
2026	-	-	-	-	-	844,563	2,353,245	3,197,808
2027	-	-	-	-	-	844,463	2,353,445	3,197,908
2028	-	-	-	-	-	843,613	2,352,245	3,195,858
2029	-	-	-	-	-	841,613	2,354,645	3,196,258
2030	-	-	-	-	-	508,613	2,690,445	3,199,058
2031	-	-	-	-	-	-	3,196,245	3,196,245
2032	-	-	-	-	-	-	3,199,645	3,199,645
2033	-	-	-	-	-	-	3,194,845	3,194,845
2034	-	-	-	-	-	-	3,197,045	3,197,045
2035	-	-	-	-	-	-	3,195,845	3,195,845
2036	-	-	-	-	-	-	3,198,045	3,198,045
2037	-	-	-	-	-	-	3,197,808	3,197,808
2038	-	-	-	-	-	-	3,198,938	3,198,938
2039	-	-	-	-	-	-	3,195,575	3,195,575
2040	-	-	-	-	-	-	3,196,225	3,196,225
2041	-	-	-	-	-	-	3,198,350	3,198,350
2042	-	-	-	-	-	-	3,196,775	3,196,775
2043	-	-	-	-	-	-	6,906,475	6,906,475
Totals	\$ 252,341	\$ 83,412	\$ 220,766	\$ 304,864	\$ 4,133,105	\$ 6,535,797	\$ 72,318,358	\$83,848,643

City of Brentwood
Long Term Debt
Total Annual Debt Service by Issue and Fund
As of December 31, 2018



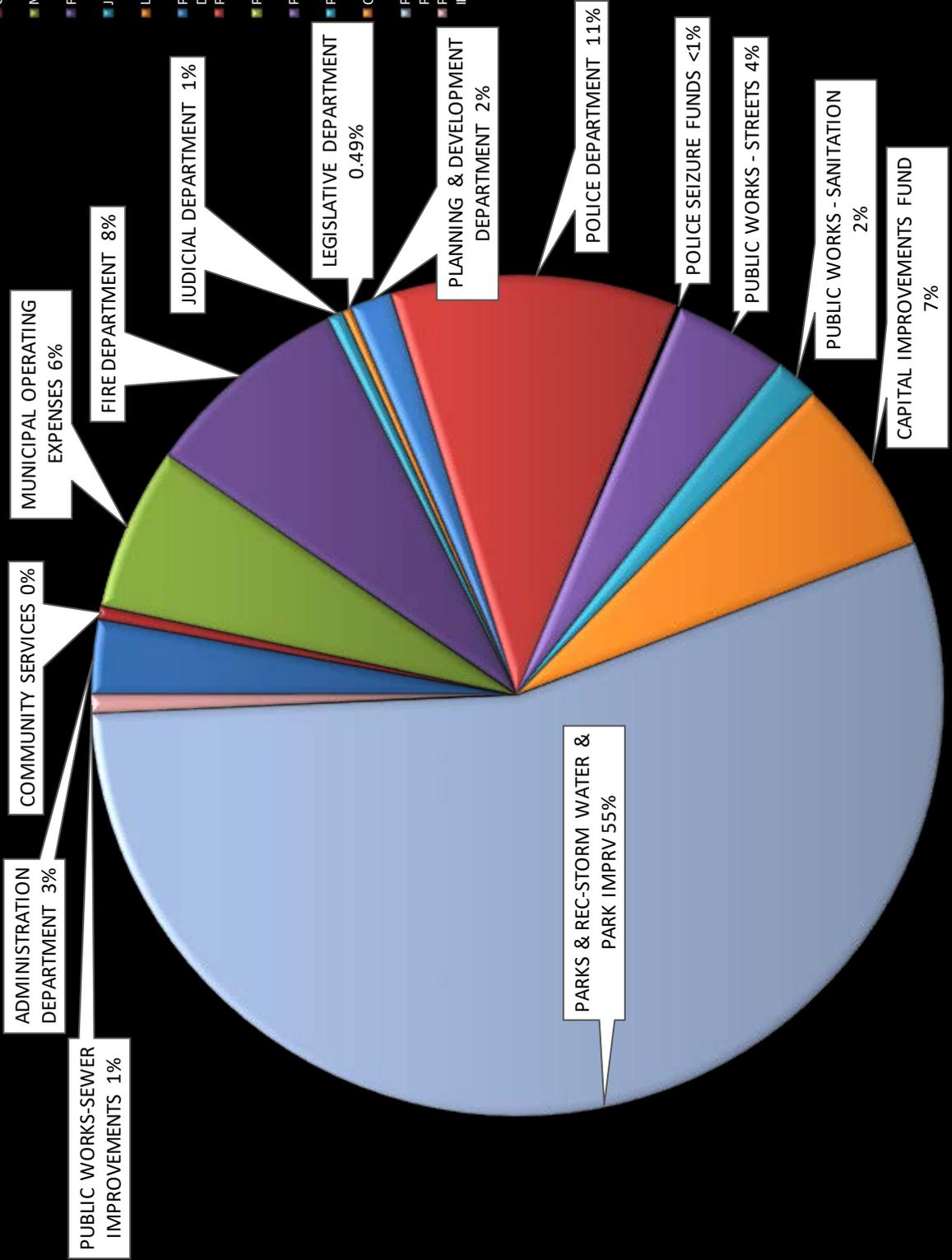
City of Brentwood
Long Term Debt
Total Annual Debt Service (Principal & Interest)
As of December 31, 2018



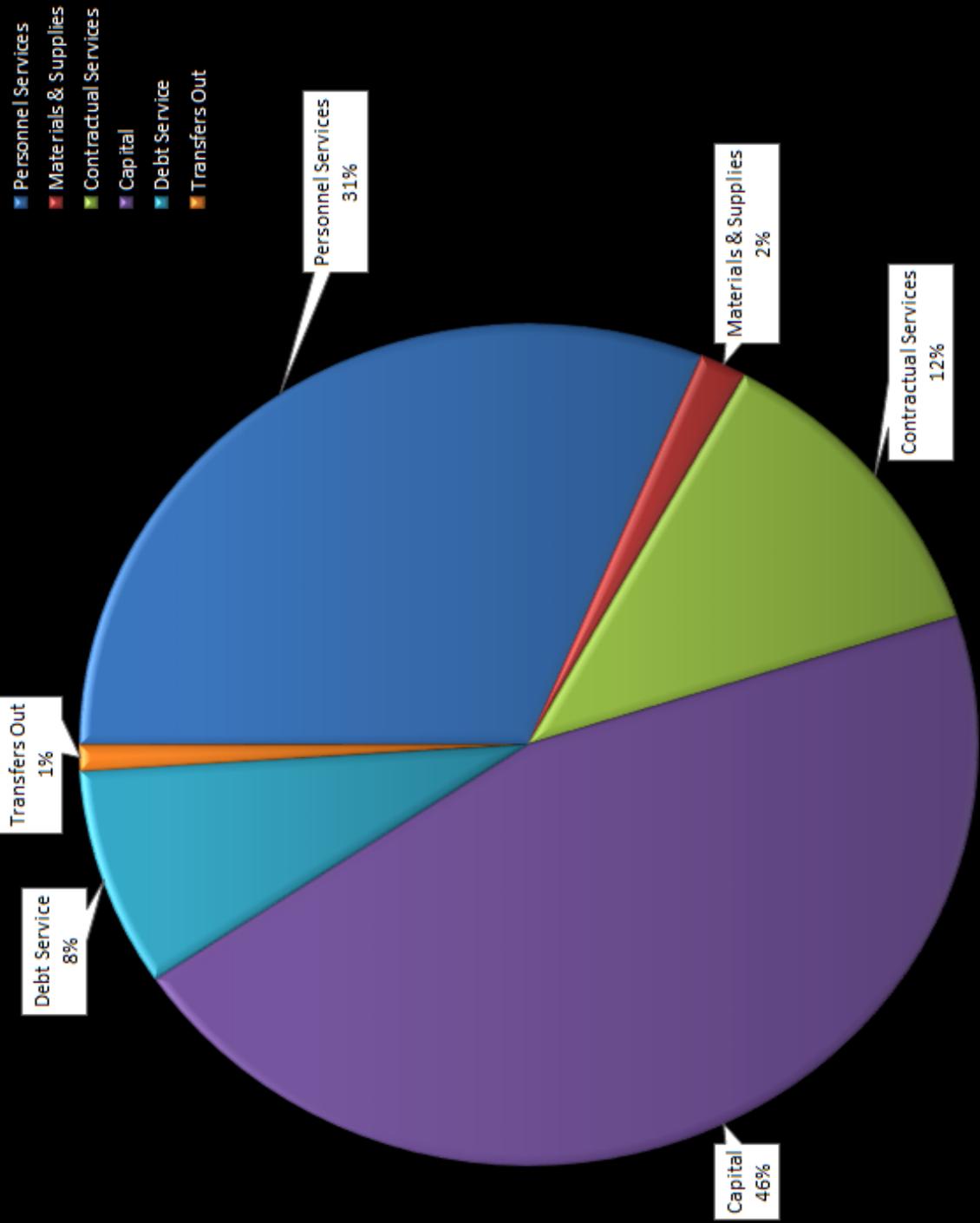
EXPENDITURE SUMMARY BY DEPARTMENT	Actual		Actual	Budget	Through 09/30	Estimated	Adopted	Projected		2018-2019 Budget % Change
	2015	2016						2017	2018	
GENERAL FUND										
ADMINISTRATION DEPARTMENT	737,763	727,199	677,959	922,824	578,459	790,300	950,023	979,001	1,010,044	2.95%
COMMUNITY SERVICES	56,435	73,784	84,911	143,900	96,152	146,132	171,575	120,000	120,000	19.23%
MUNICIPAL OPERATING EXPENSES	1,569,206	2,224,519	1,903,679	2,323,645	1,341,404	2,473,050	2,056,212	2,099,743	1,979,967	-11.51%
FIRE DEPARTMENT	2,440,163	2,539,608	2,556,888	2,605,982	1,835,190	2,597,249	2,638,690	2,710,854	2,794,537	1.26%
JUDICIAL DEPARTMENT	183,683	169,599	169,448	193,741	127,473	176,900	197,287	195,910	200,995	1.83%
LEGISLATIVE DEPARTMENT	112,182	114,372	120,530	119,467	82,042	110,900	120,800	116,345	116,812	1.12%
PLANNING & DEVELOPMENT DEPARTMENT	373,397	437,125	541,104	491,671	332,022	476,800	515,885	512,671	528,498	4.92%
POLICE DEPARTMENT	3,255,994	3,286,268	3,251,450	3,157,569	2,236,195	3,342,535	3,531,058	3,627,830	3,731,156	11.83%
POLICE SEIZURE FUNDS	35,511	63,531	33,858	58,000	30,249	50,500	61,460	2,456	0	5.97%
PUBLIC WORKS - STREETS	1,486,557	893,339	1,303,932	1,566,839	1,079,660	1,462,400	1,407,736	1,441,650	1,415,142	-10.15%
PUBLIC WORKS - SANITATION	572,813	590,017	526,412	505,064	367,290	507,100	547,692	566,675	577,243	8.44%
TOTAL	10,823,707	11,119,361	11,170,171	12,088,702	8,106,137	12,133,866	12,198,417	12,373,136	12,474,396	0.91%
CAPITAL IMPROVEMENTS FUND	3,875,286	3,158,113	2,303,525	4,939,147	2,643,171	4,097,657	2,337,080	2,848,182	2,251,186	-52.68%
PARKS & REC-STORM WATER & PARK IMPRV	8,572,945	3,609,879	4,464,949	4,782,805	2,766,280	8,182,381	18,131,551	17,857,481	15,653,278	279.10%
PUBLIC WORKS-SEWER IMPROVEMENTS	179,080	217,728	253,287	185,400	200,391	242,050	215,400	215,400	215,400	16.18%
TOTAL EXPENDITURES	23,451,019	18,105,081	18,191,932	21,996,054	13,715,979	24,655,954	32,882,448	33,294,199	30,594,260	49.49%

2019 EXPENDITURES BY DEPARTMENT-ALL FUNDS

- ADMINISTRATION DEPARTMENT
- COMMUNITY SERVICES
- MUNICIPAL OPERATING EXPENSES
- FIRE DEPARTMENT
- JUDICIAL DEPARTMENT
- LEGISLATIVE DEPARTMENT
- PLANNING & DEVELOPMENT DEPARTMENT
- POLICE DEPARTMENT
- POLICE SEIZURE FUNDS
- PUBLIC WORKS - STREETS
- PUBLIC WORKS - SANITATION
- CAPITAL IMPROVEMENTS FUND
- PARKS & REC-STORM WATER & PARK IMPRV
- PUBLIC WORKS-SEWER IMPROVEMENTS

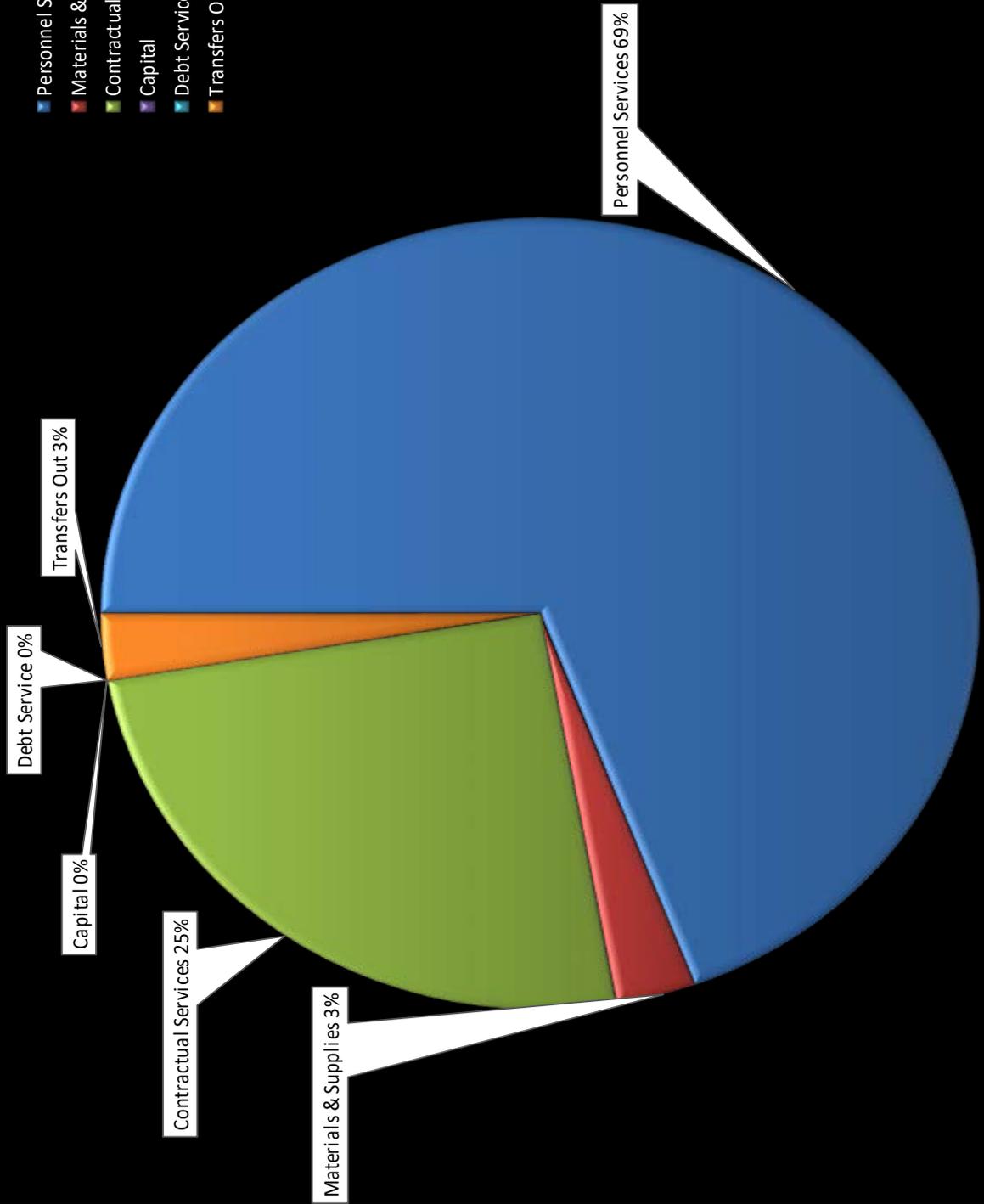


2019 EXPENDITURES BY TYPE-ALL FUNDS

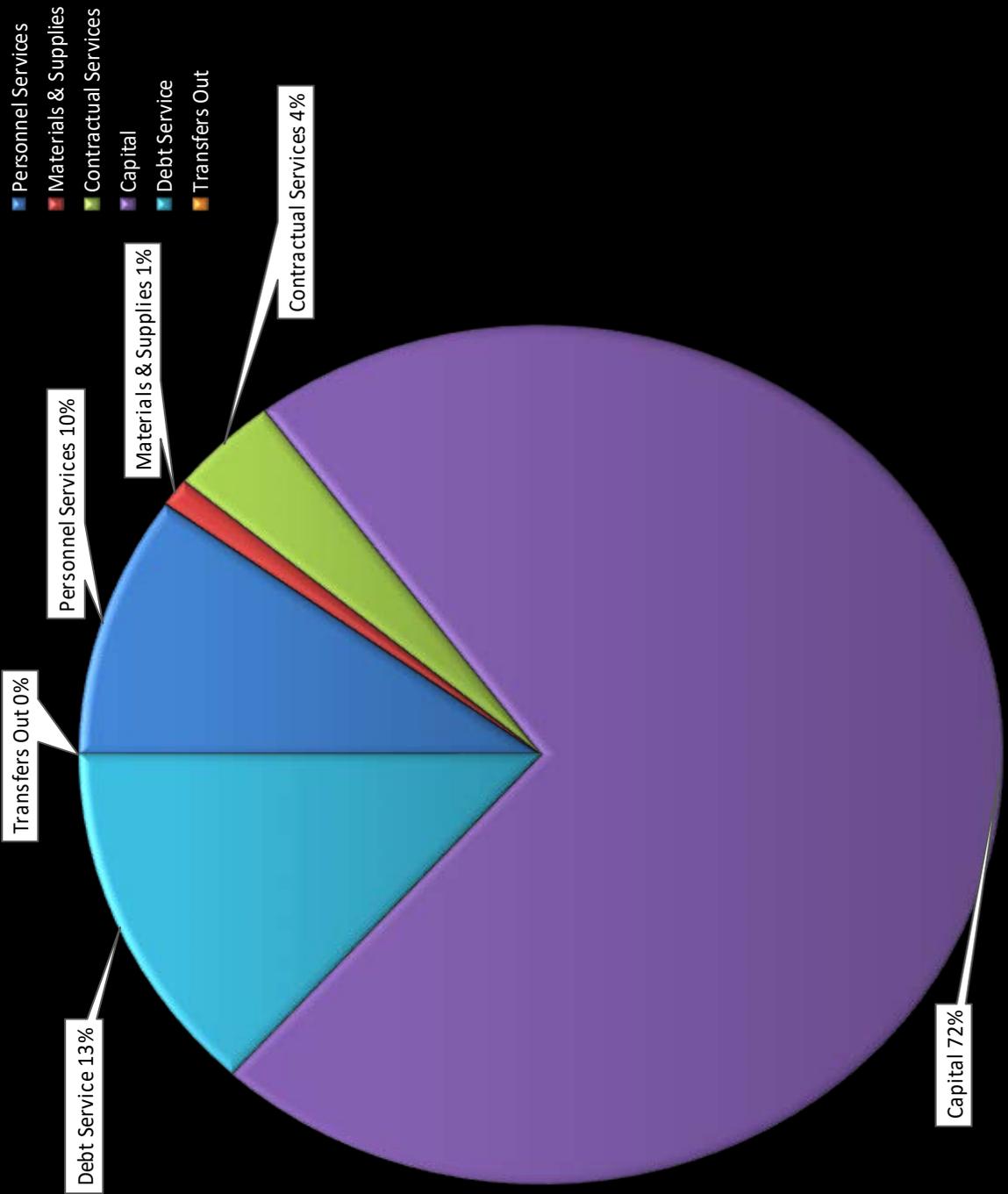


2019 EXPENDITURES BY TYPE-GENERAL FUND

- Personnel Services
- Materials & Supplies
- Contractual Services
- Capital
- Debt Service
- Transfers Out

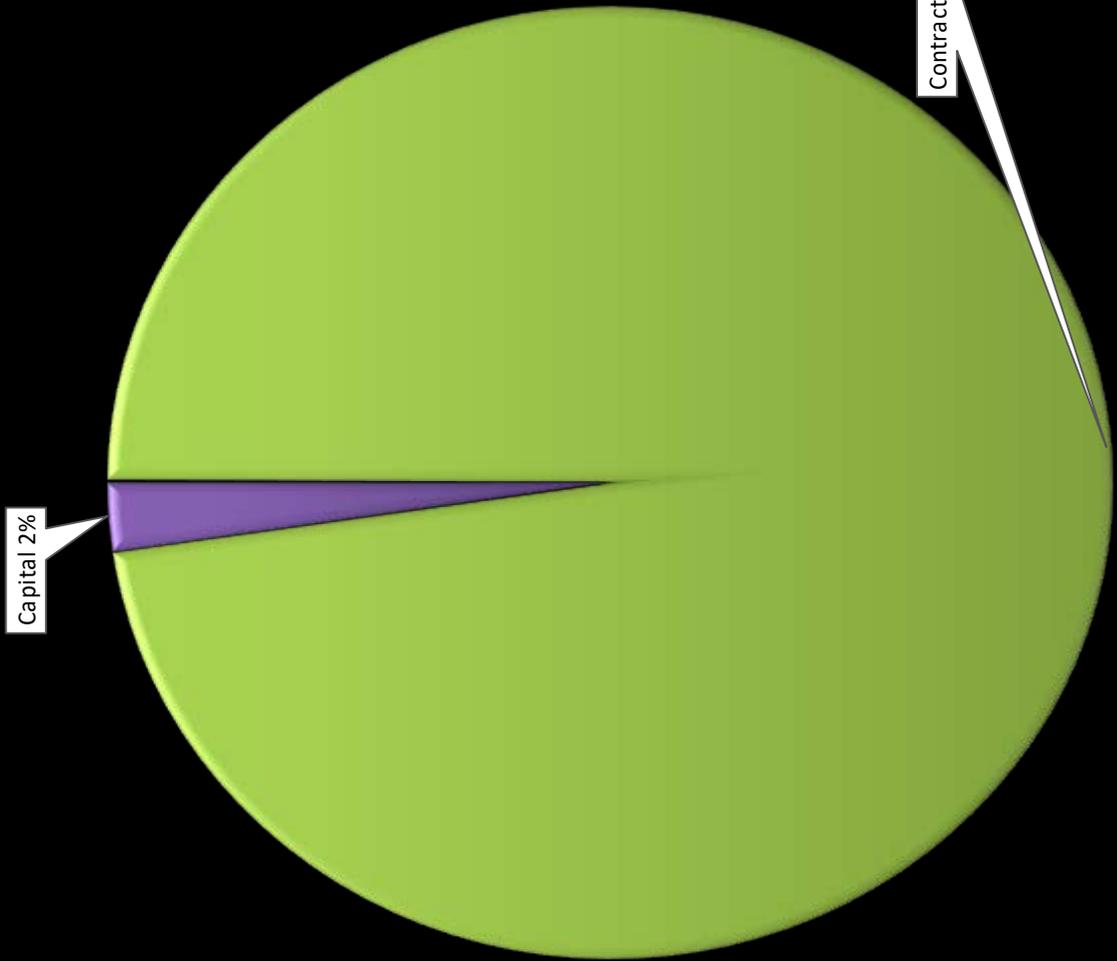


2019 EXPENDITURES BY TYPE-STORMWATER & PARKS FUND



2019 EXPENDITURES BY TYPE-SEWER IMPROVEMENTS FUND

- Personnel Services
- Materials & Supplies
- Contractual Services
- Capital
- Debt Service
- Transfers Out



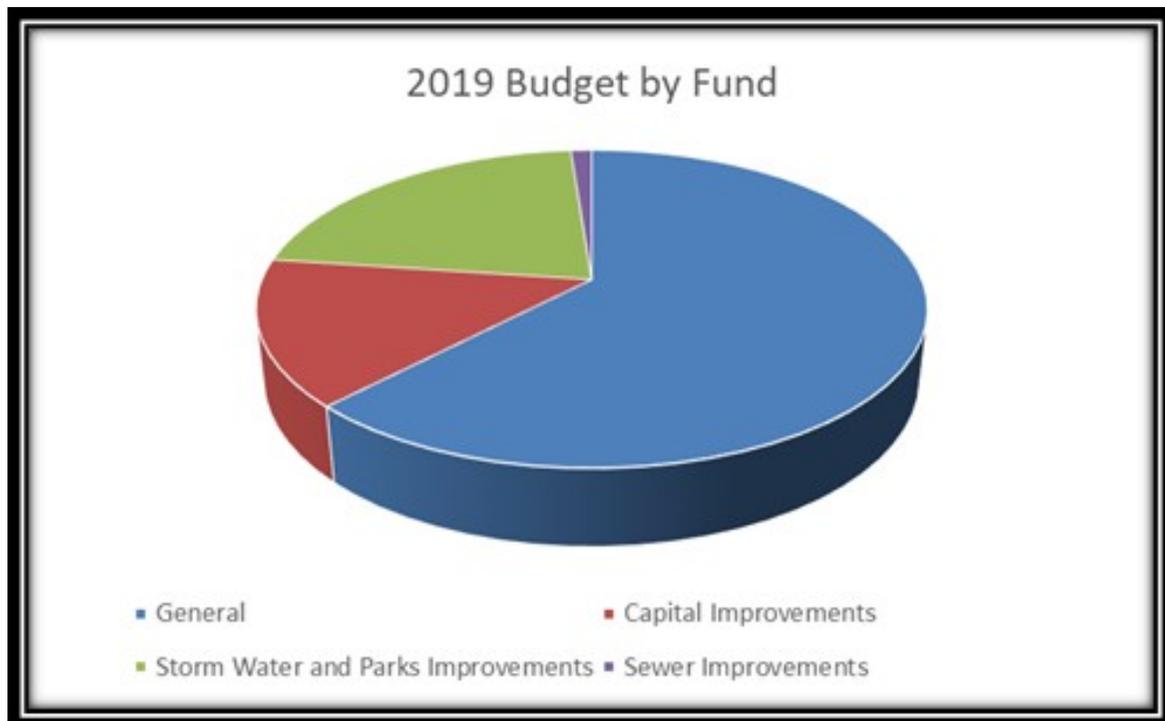
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Revenue Narrative

The Revenue Narrative is a description of the city government's sources of funding. This section contains a breakdown of each of the city's funds: the General Fund, the Capital Improvements Fund, the Storm Water and Parks Improvements Fund, and the Sewer Improvements Fund. Within each of these funds, the Revenue Narrative provides a description of each fund's sources of revenue (including different forms of taxes, fees, and contracts), along with a legal justification for why the city can collect this revenue and a bar graph showing how this revenue has fluctuated in the past and is predicted to fluctuate in the future. For the sake of simplicity and space, some revenue sources have been grouped together if they have similar legal justification, come from similar sources, or bring in especially small sums relative to the city's total budget.

2019 Budget by Fund

Fund	2019 Revenue
General	\$12,397,832.00
Capital Improvements	\$2,960,592.00
Storm Water and Parks Improvements	\$4,320,889.00
Sewer Improvements	\$238,000.00
Total	\$19,917,313.00



The General Fund

Introduction

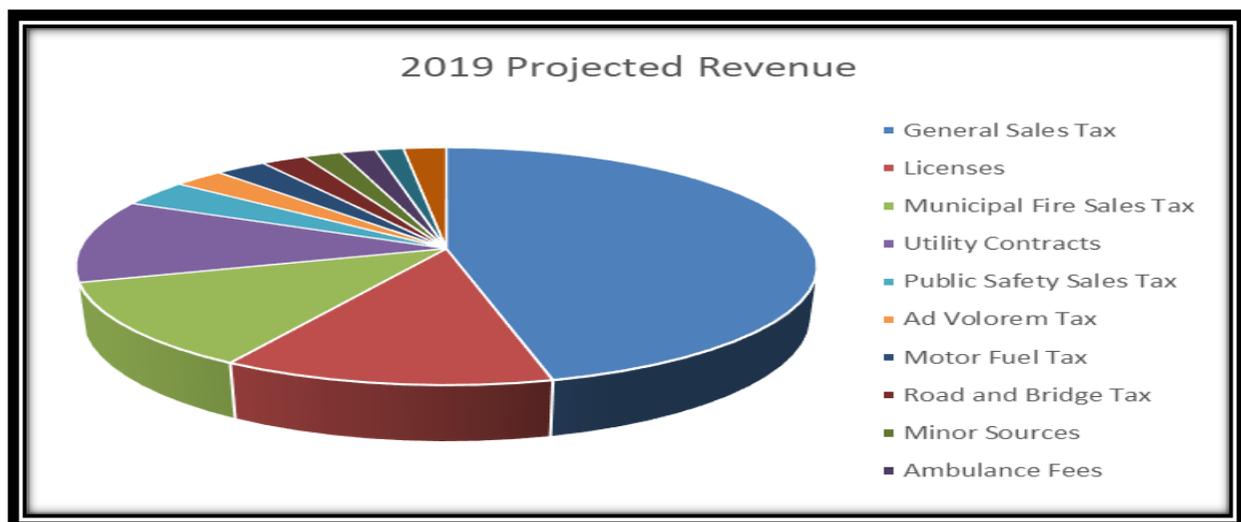
The budget's largest fund is the General Fund, recorded as Fund 10. This Fund supports all city governmental services with the exception of the Sewer Lateral Repair Program and Parks and Recreation Services.

2019 Projected Revenue

The city government projects an increase of 1.56% from FY 2018. Overall, as of December 31, 2018, the city anticipates the level of reserves in the General Fund to be at 42.10% of Operating Reserves as a percentage of Budgeted Operating Expenditures. Therefore, it is more than appropriate that the city government consider investing some of that money into long-requested, city-wide capital projects and amenities for the residents of the City of Warmth to enjoy for generations to come.

2019 Projected Revenue Sources

Source	2019 Revenue
General Sales Tax	\$5,703,600.00
Licenses	\$1,559,000.00
Municipal Fire Sales Tax	\$1,473,008.00
Utility Contracts	\$1,405,000.00
Public Safety Sales Tax	\$445,000.00
Ad Valorem Tax	\$316,356.00
Motor Fuel Tax	\$320,000.00
Road and Bridge Tax	\$280,000.00
Minor Sources	\$235,368.00
Ambulance Fees	\$219,000.00
Fines	\$175,000.00
Permits	\$266,500.00
Total	\$12,397,832.00

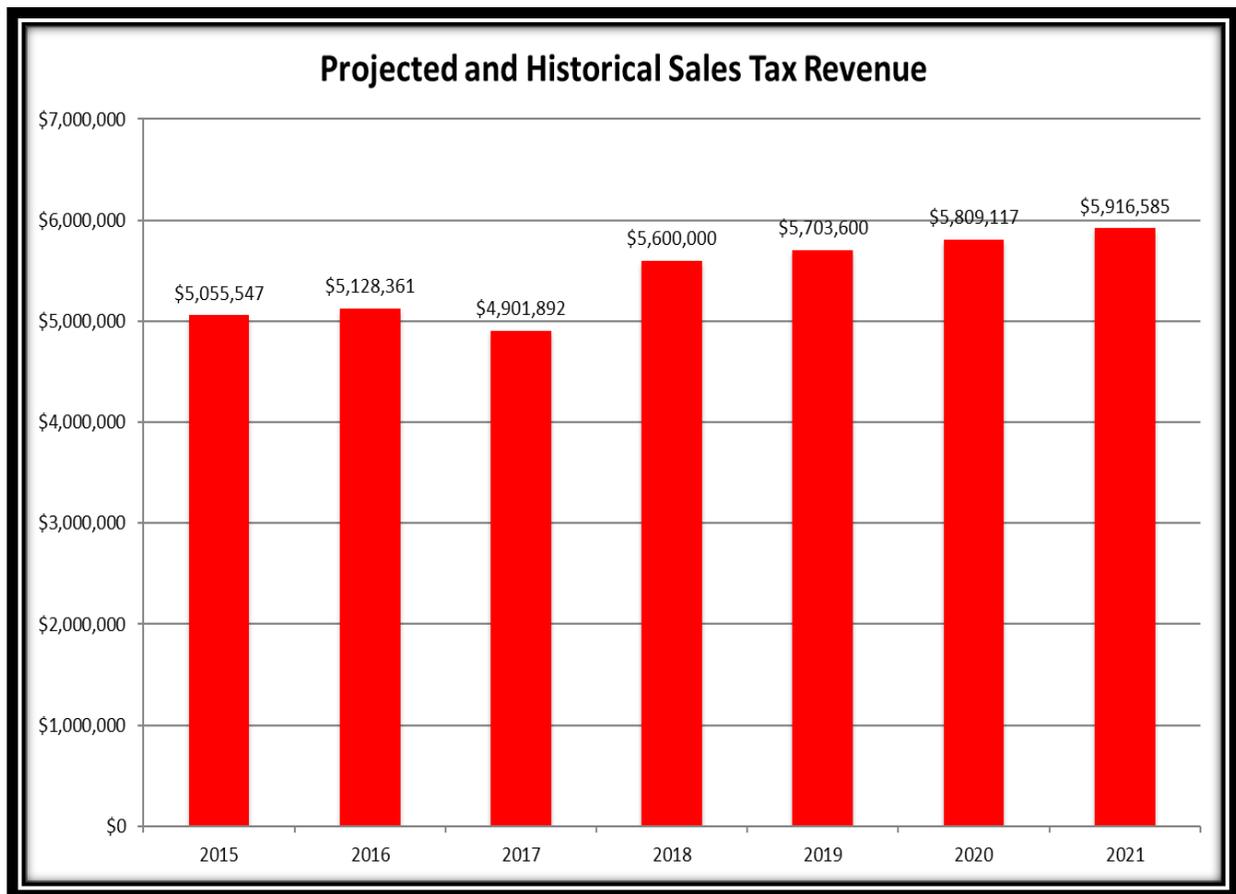


The General Fund

2019 Sales Tax: \$5,703,600

Explanation:

Brentwood collects a one-quarter percent sales tax on all purchases made within the city. The authority to collect this tax comes from a legacy of state statute dating back to the 1960s. In 1993, RSMO 94.85-94.857 gave municipalities the authority to increase sales tax as long as they pooled at least a certain share of the revenue with other municipalities. Brentwood has elected to keep as much of this revenue as it can so that it does not have to tax its citizens in other ways, such as through a residential property tax.

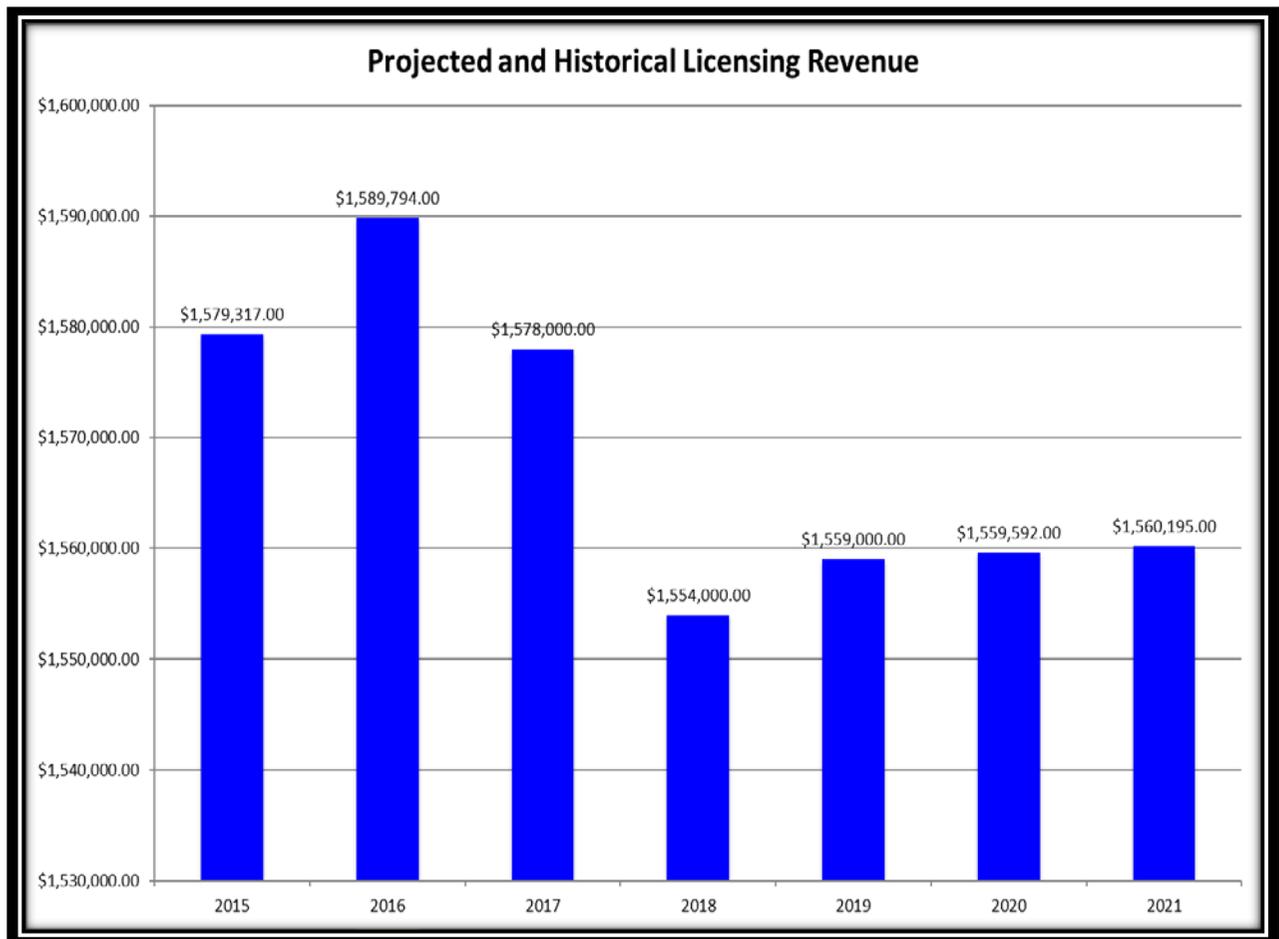


The General Fund

2019 Licenses: \$1,559,000

Explanation:

The City of Brentwood issues three types of regulatory licenses: occupational licenses, liquor licenses, and automobile licenses. Its authority to issue these licenses comes respectively from Sections 605.130, 600.050, and 605.1510 of the City of Brentwood Ordinances. The St. Louis County Department of Revenue issues and collects Automobile Licenses on behalf of the city government.

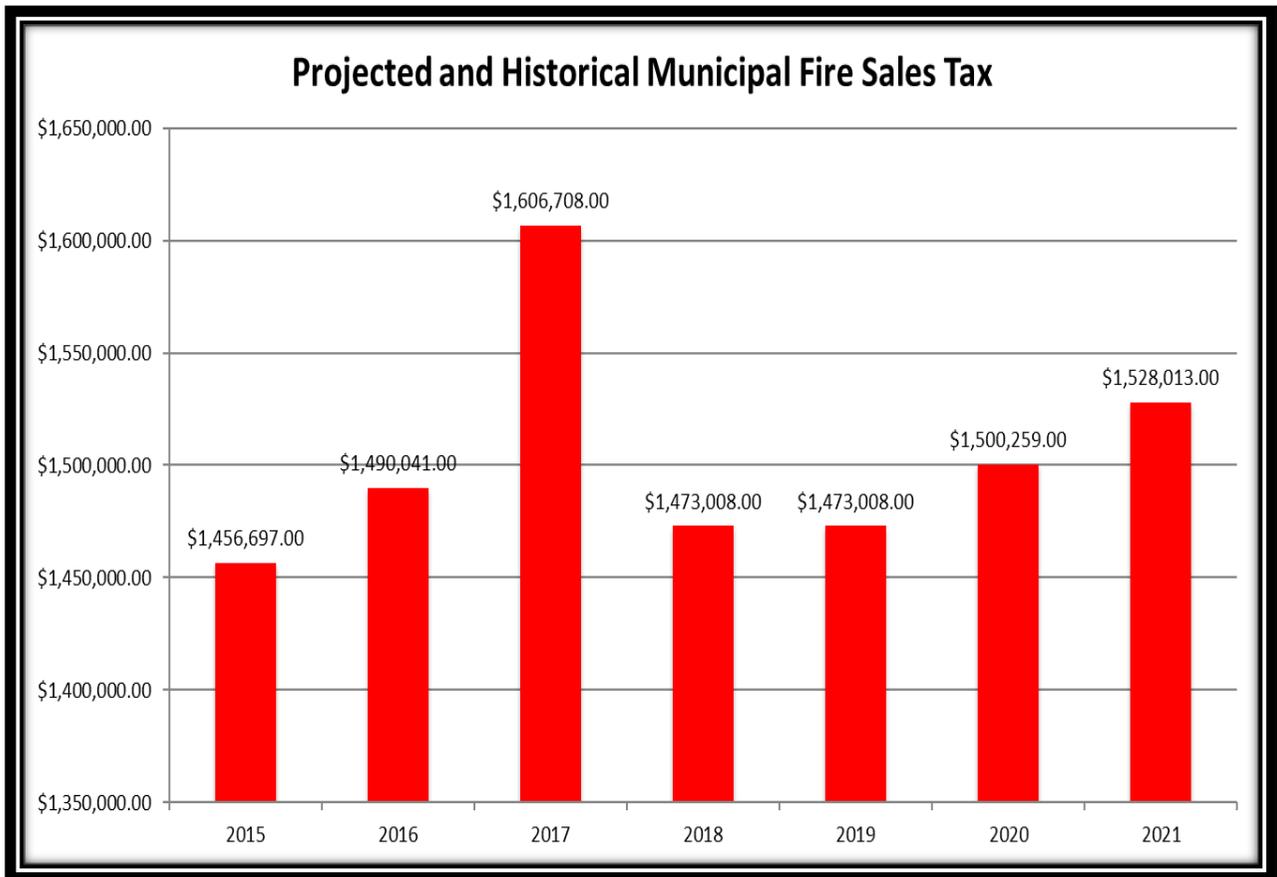


The General Fund

2019 Municipal Fire Sales Tax: \$1,473,008

Explanation:

Under RSMo 321.242, cities may levy a tax of up to one-fourth of a percent of all sales to be used solely for the operation of a municipal fire department. This tax is not subject to any revenue pooling; cities keep the tax that is collected within their borders. Brentwood approved this tax in 2002.

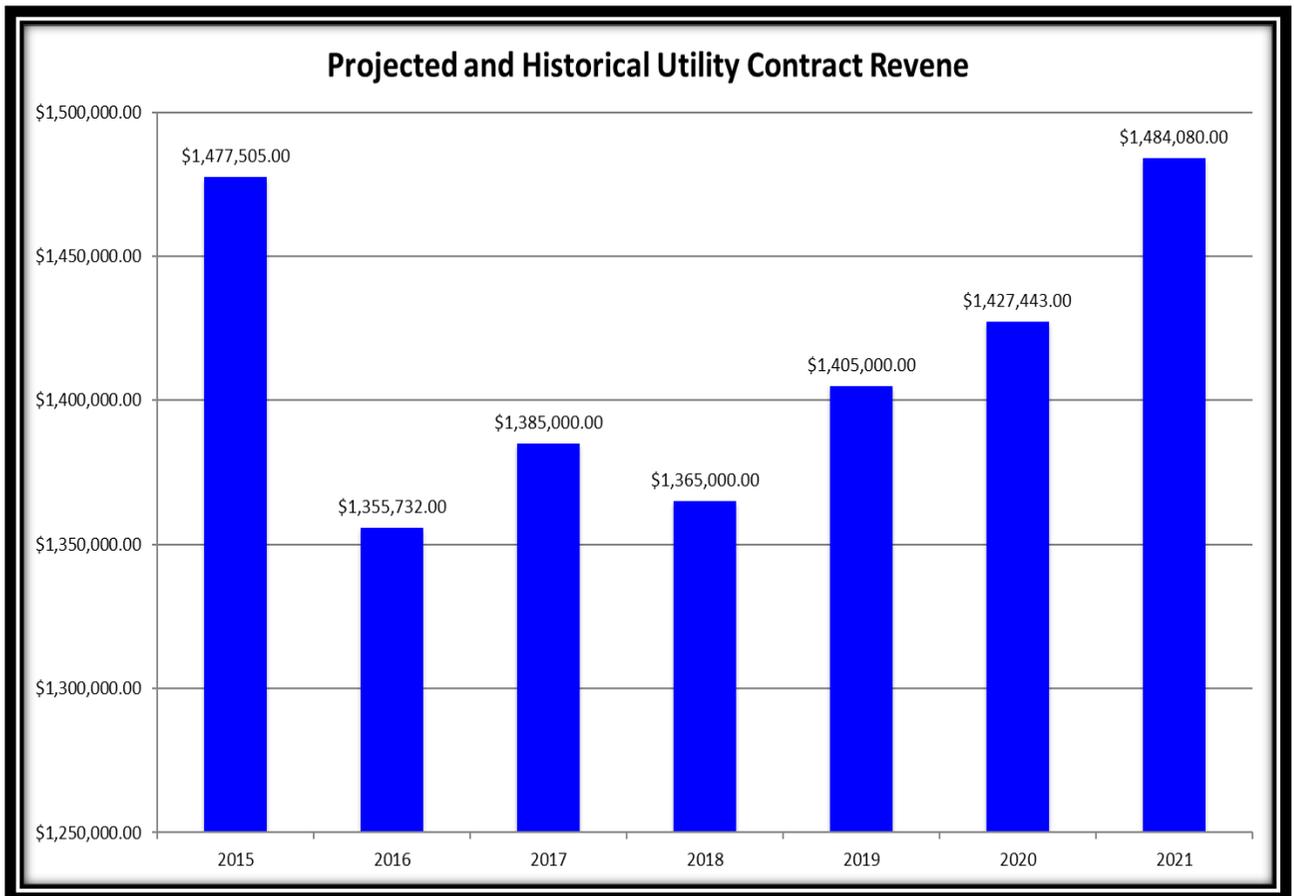


The General Fund

2019 Utility Provider Contracts: \$1,405,000

Explanation:

The City of Brentwood allows certain utility companies to operate within the city: Spire, Ameren Missouri, Missouri American Water Company, various landline providers, and various cable providers. Each of these companies pay a fee to operate within Brentwood city limits. The city government's authority to collect these fees comes from Section 500 of the City of Brentwood Ordinance.

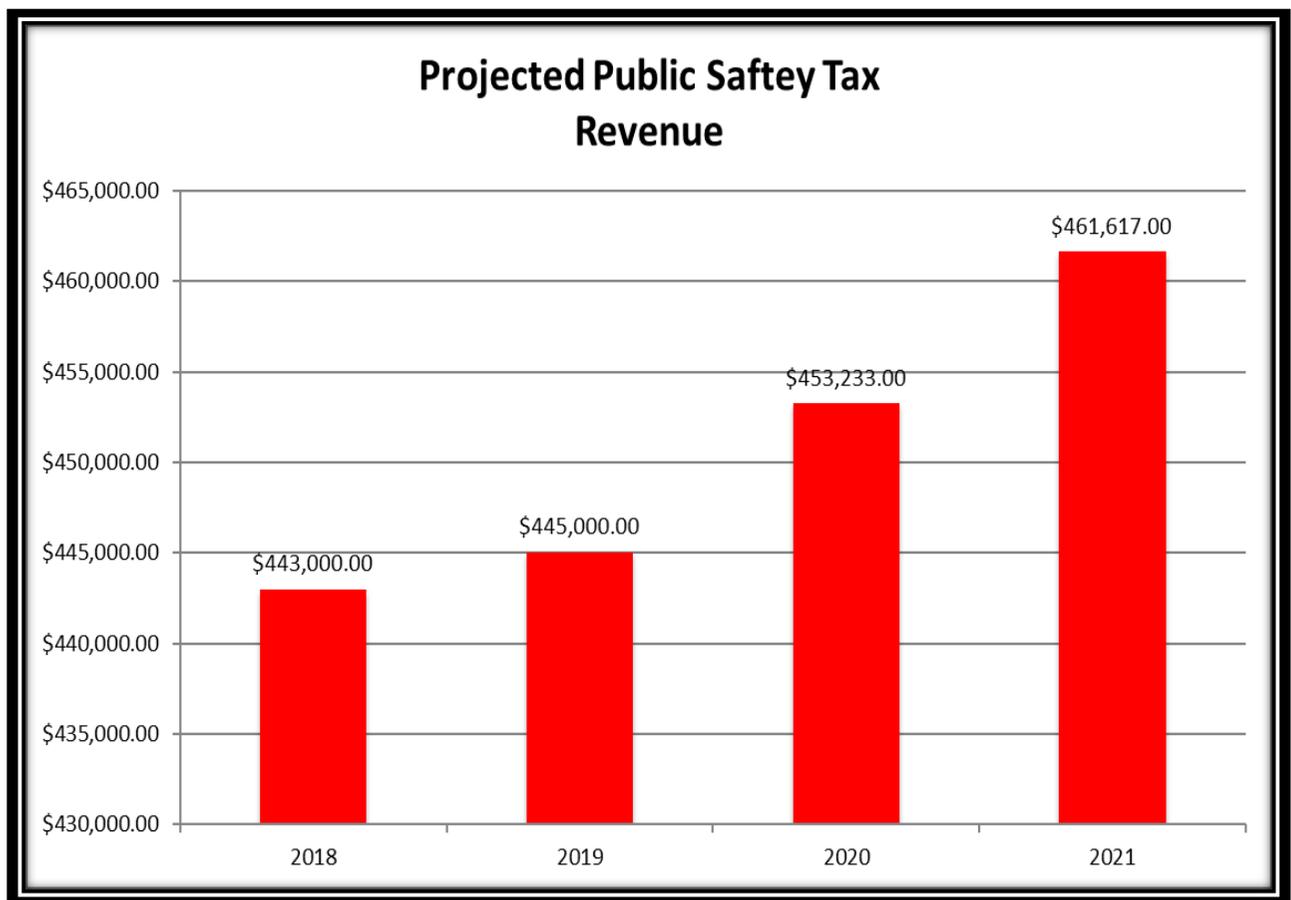


The General Fund

2019 Public Safety Tax: \$445,000

Explanation:

In 2017, St. Louis County voters approved a county-wide sales tax of one-half of a percent to fund public safety. Revenue from this tax is to be given to the County government and split among the municipal governments based upon their percentage of the county's population.

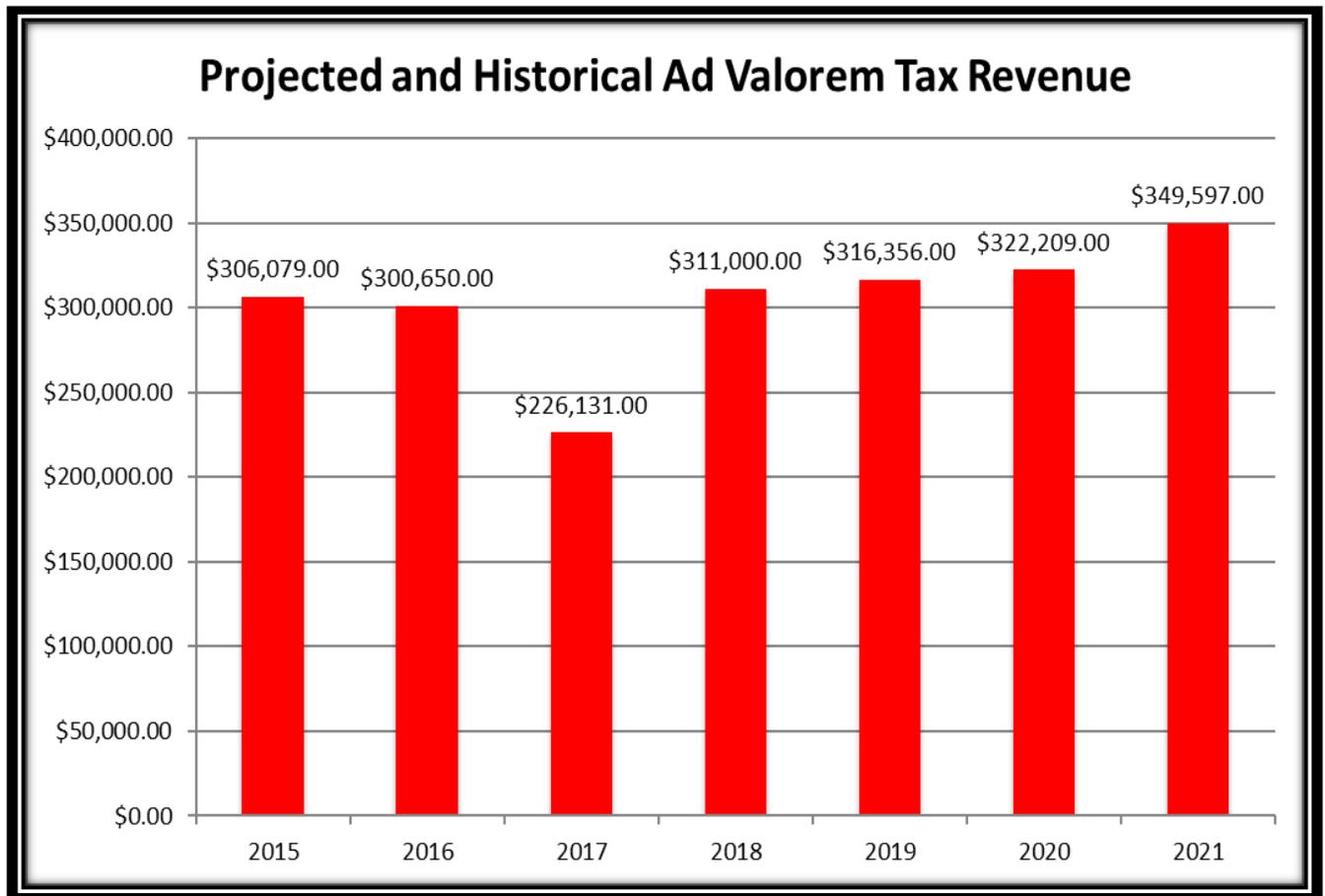


The General Fund

2019 Ad Valorem Tax: \$316,356

Explanation:

The City of Brentwood continues to be one of a few municipalities in the Saint Louis Region that does not assess general fund residential property taxes. The amount listed above comes from other property taxes that the City of Brentwood does levy upon its citizens, such as an automobile tax. Additionally, the city taxes businesses' commercial property; in other words, a retail company must pay a tax on the store that it owns. The city government's authority to levy this tax comes from Chapter 650 of the City of Brentwood Ordinances.

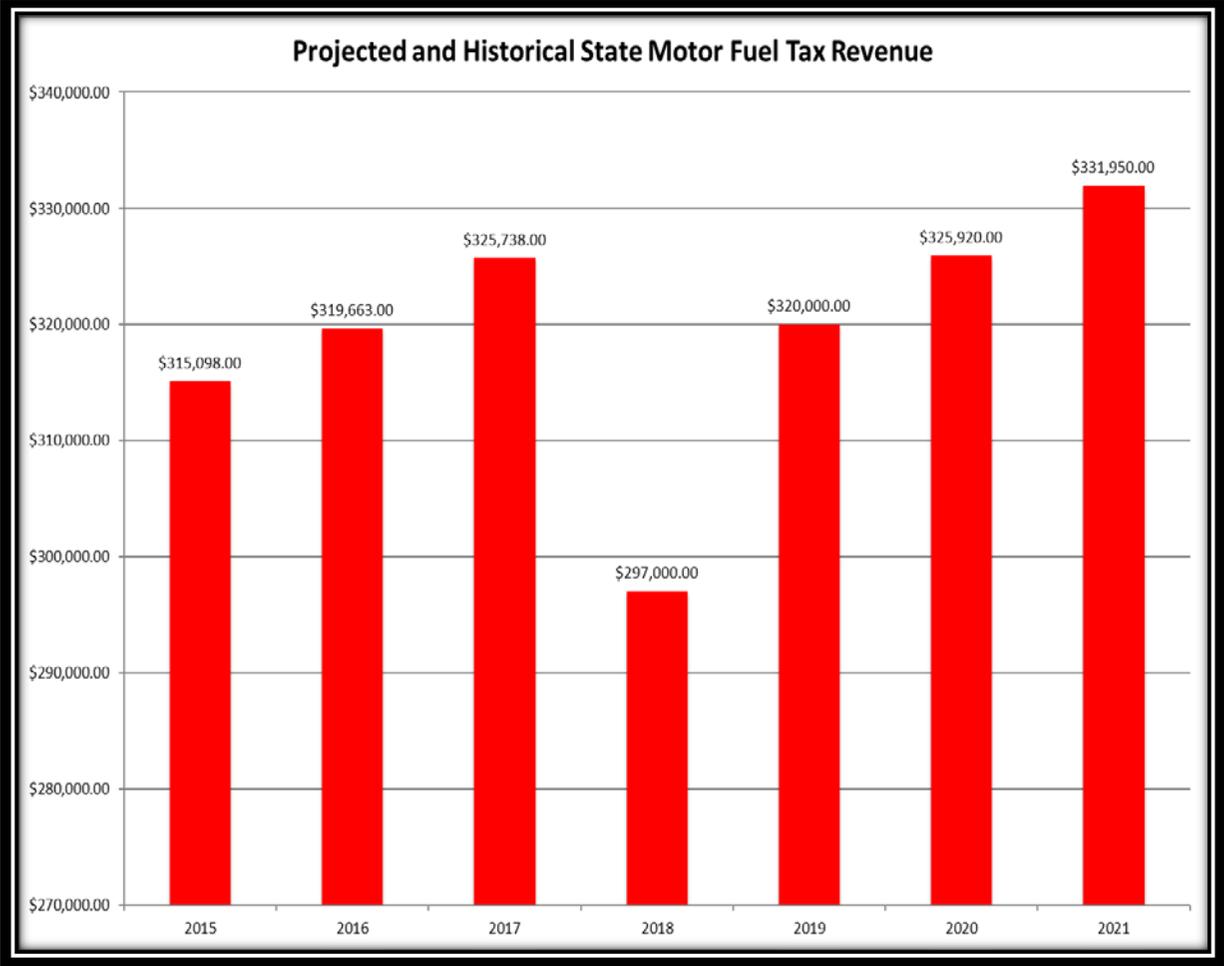


The General Fund

2019 State Motor Fuel Tax: \$320,000

Explanation:

The Missouri State government levies a per gallon gasoline tax that it distributes to cities each month based upon their population. The state gasoline tax is \$0.17 per gallon.

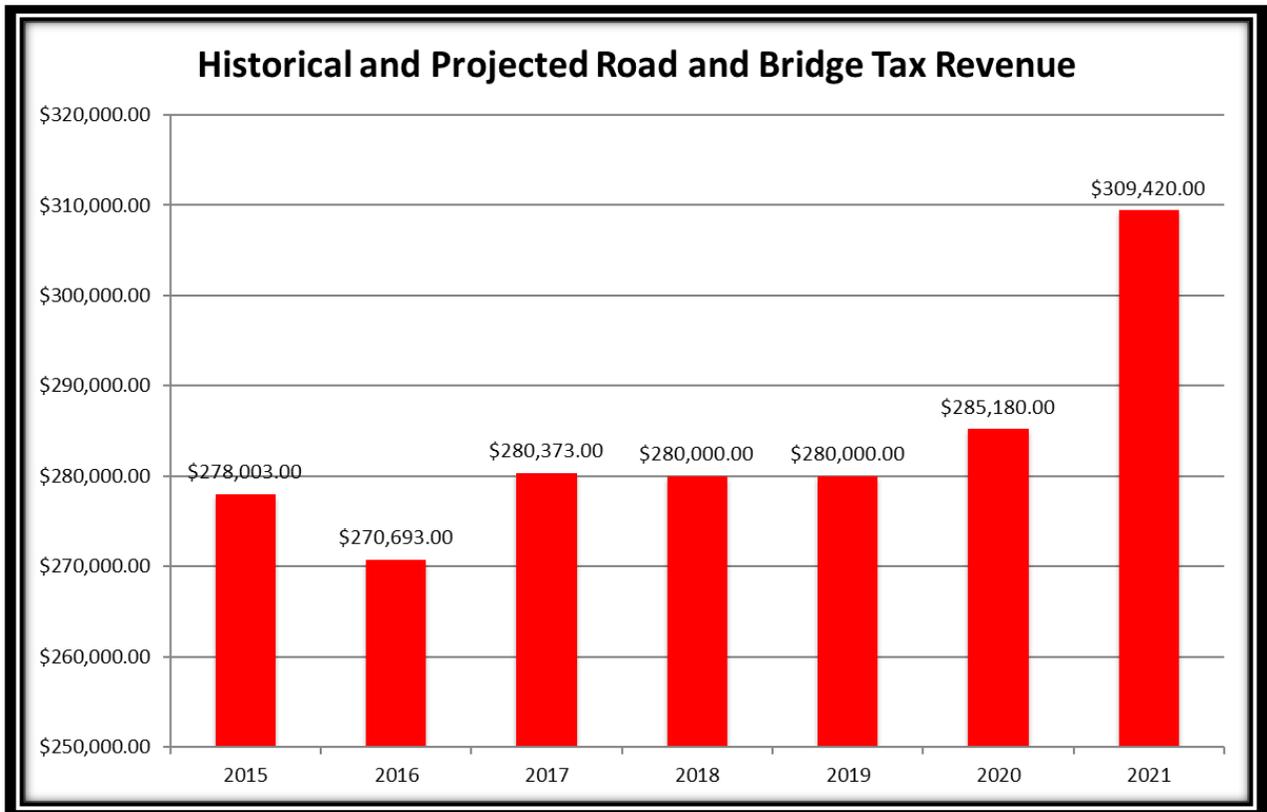


The General Fund

2019 Road and Bridge Tax: \$280,000

Explanation:

St. Louis County taxes its residents to fund maintenance and construction of certain roads and bridges within each municipality. The County government collects this tax and distributes it to the Brentwood City government at the end of each calendar year based on the city's valuation of its roads and bridges. Revenue from this tax can only be used for construction and maintenance of roads and bridges in Brentwood.



The General Fund

2019 Minor Sources of Revenue: \$235,368

Explanation:

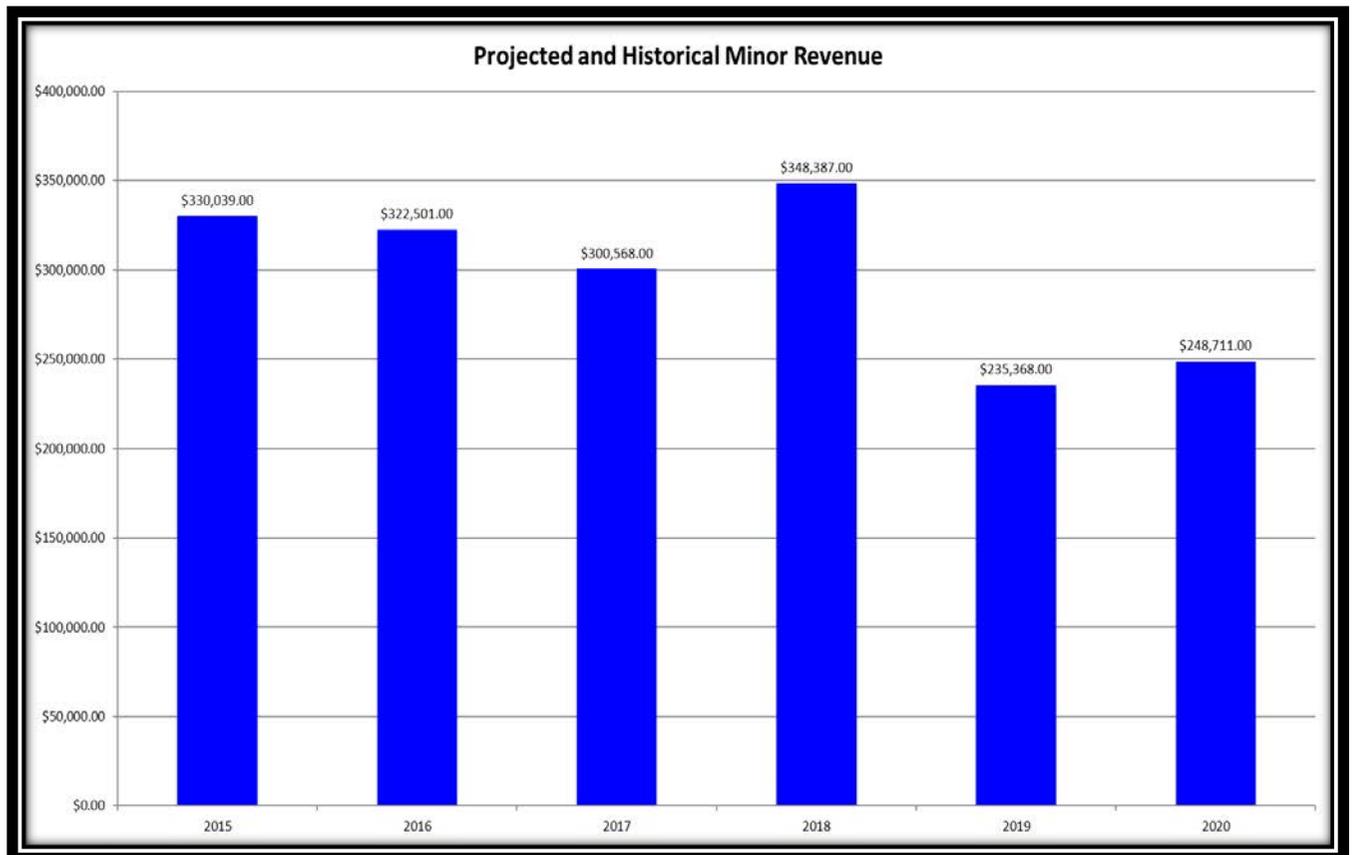
These twenty-three sources of revenue collectively make up slightly more than two percent of the total general fund. Their legal basis comes from both local ordinance and state law. An example of the latter is the statewide cigarette tax, which is levied by the state government and then distributed to cities based upon their population.

Source	2019 Revenue
Financial Institution Tax	\$40,000.00
Cigarette Tax	\$38,000.00
Rental Property	\$11,068.00
Trash Pickups	\$14,500.00
Interdepartmental Utility and Maintenance	\$7,500.00
Sale of City Property	\$5,000.00
Interest Income	\$11,000.00
Insurance/Other Settlements	\$11,000.00
Festival Revenue	\$23,500.00
Miscellaneous Income	\$5,000.00
SLAIT Premium Return	\$45,000.00
Planning/Zoning Application	\$1,100.00
Training Fees – Brentwood	\$3,000.00
Police Reports	\$2,000.00
Crime Victims – Brentwood	\$700.00
Intercity Joint Services	\$1,600.00
Intergovernmental Revenue – BSD	\$3,000.00
Weed Cutting, Cleanup	\$7,500.00
Planning and Development – Miscellaneous	\$2,500.00
False Alarms	\$1,000.00
Donations – Police and Fire	\$1,400.00
Total:	\$235,368.00

Please see the next page for a description of how minor sources of revenue have fluctuated over time.

The General Fund

2019 Minor Sources of Revenue:

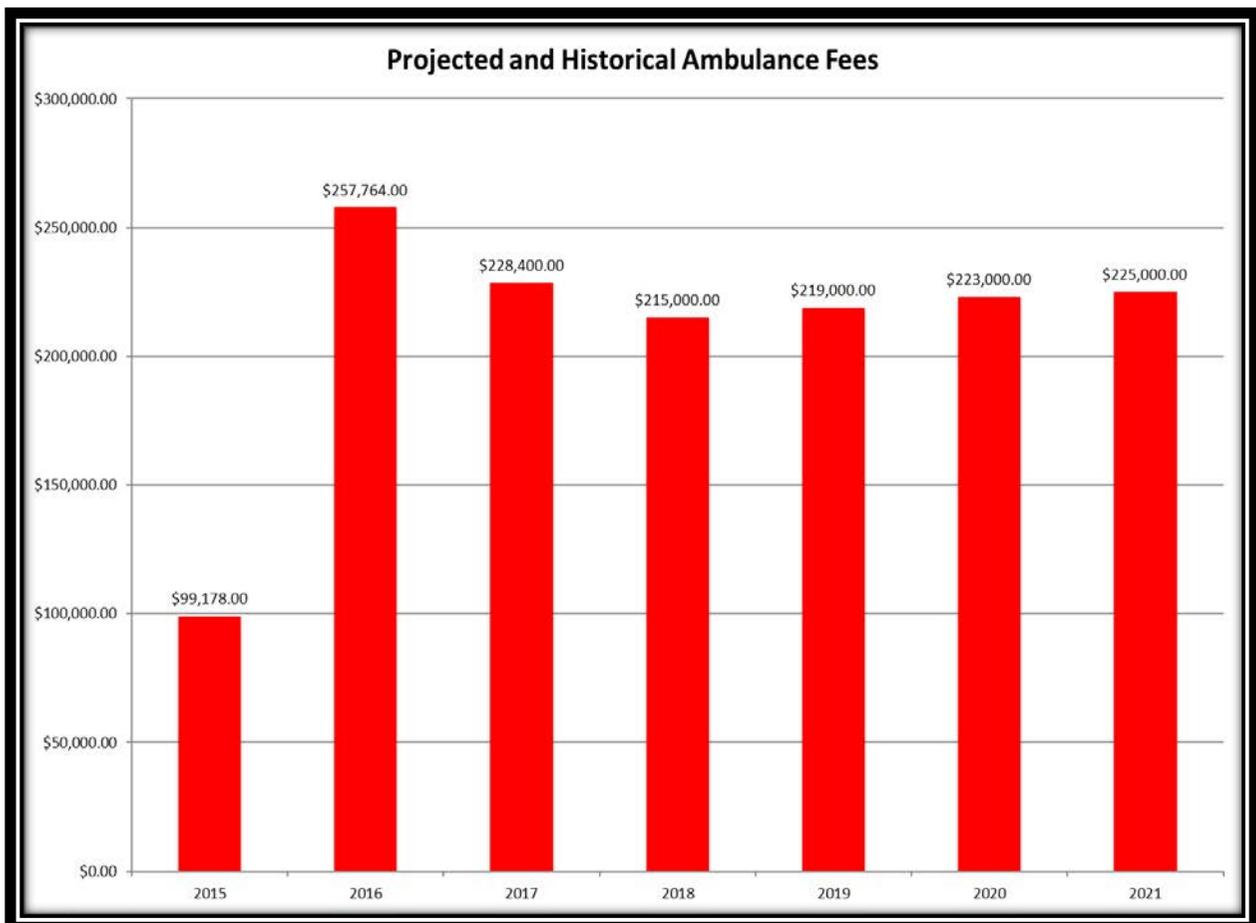


The General Fund

2019 Ambulance Fees: \$219,000

Explanation:

The Brentwood Fire Department does not directly bill Brentwood residents for ambulance services. The BFD will bill a resident's health insurance and, if the insurance does not completely cover the cost, then the BFD will not bill the individuals. The opposite is true for non-residents. If a non-resident's health insurance does not completely cover the service, then the BFD will bill the non-resident to cover the rest of the costs. The funds listed here come from residents' insurance payments, non-residents' insurance, and non-residents' direct payments.

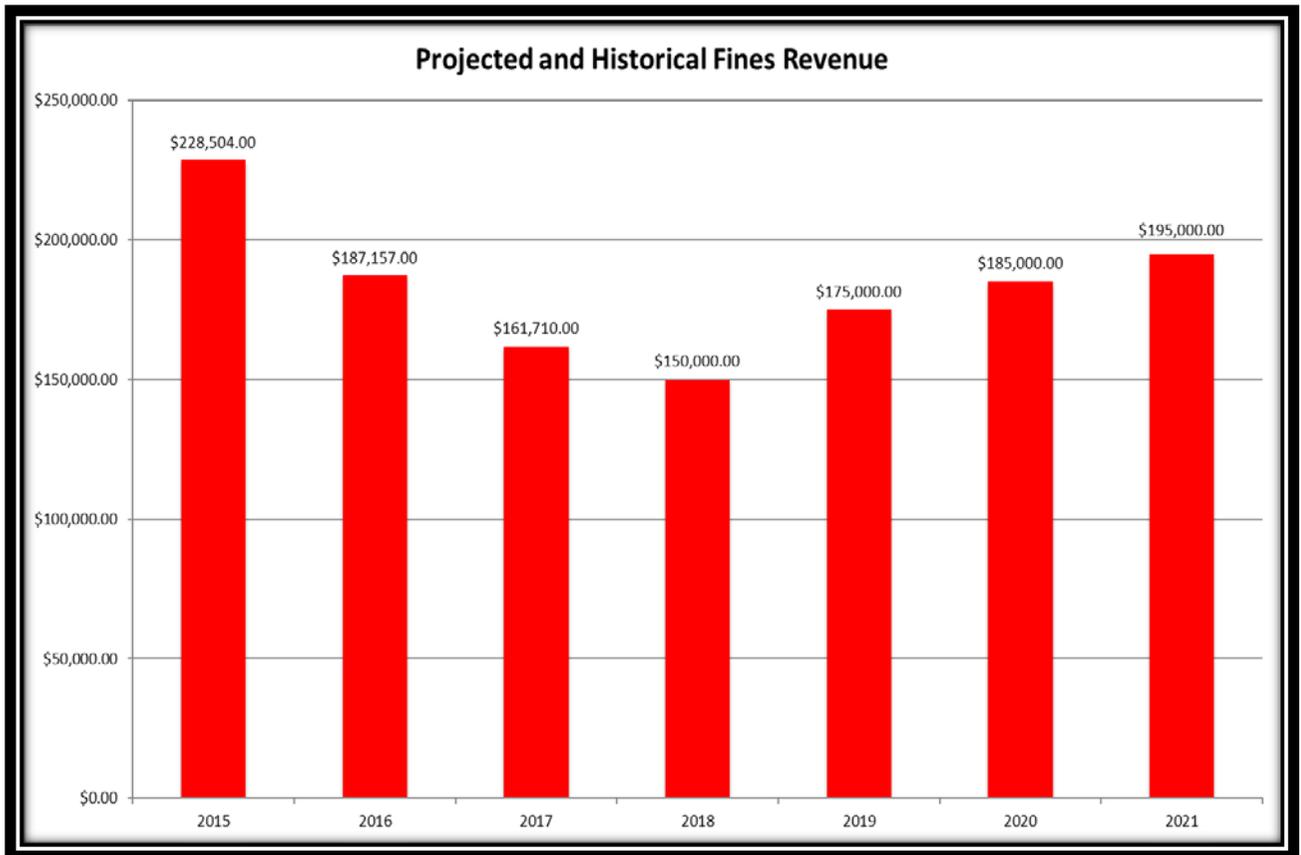


The General Fund

2019 Fines: \$175,000

Explanation:

This revenue source comes from violations of the City of Brentwood Ordinances, such as failure to obtain a relevant permit or license. The fines for such failures vary, and the city government has the legal authority to levy fines based on Chapter 215 of the Brentwood Municipal Code and from state law.

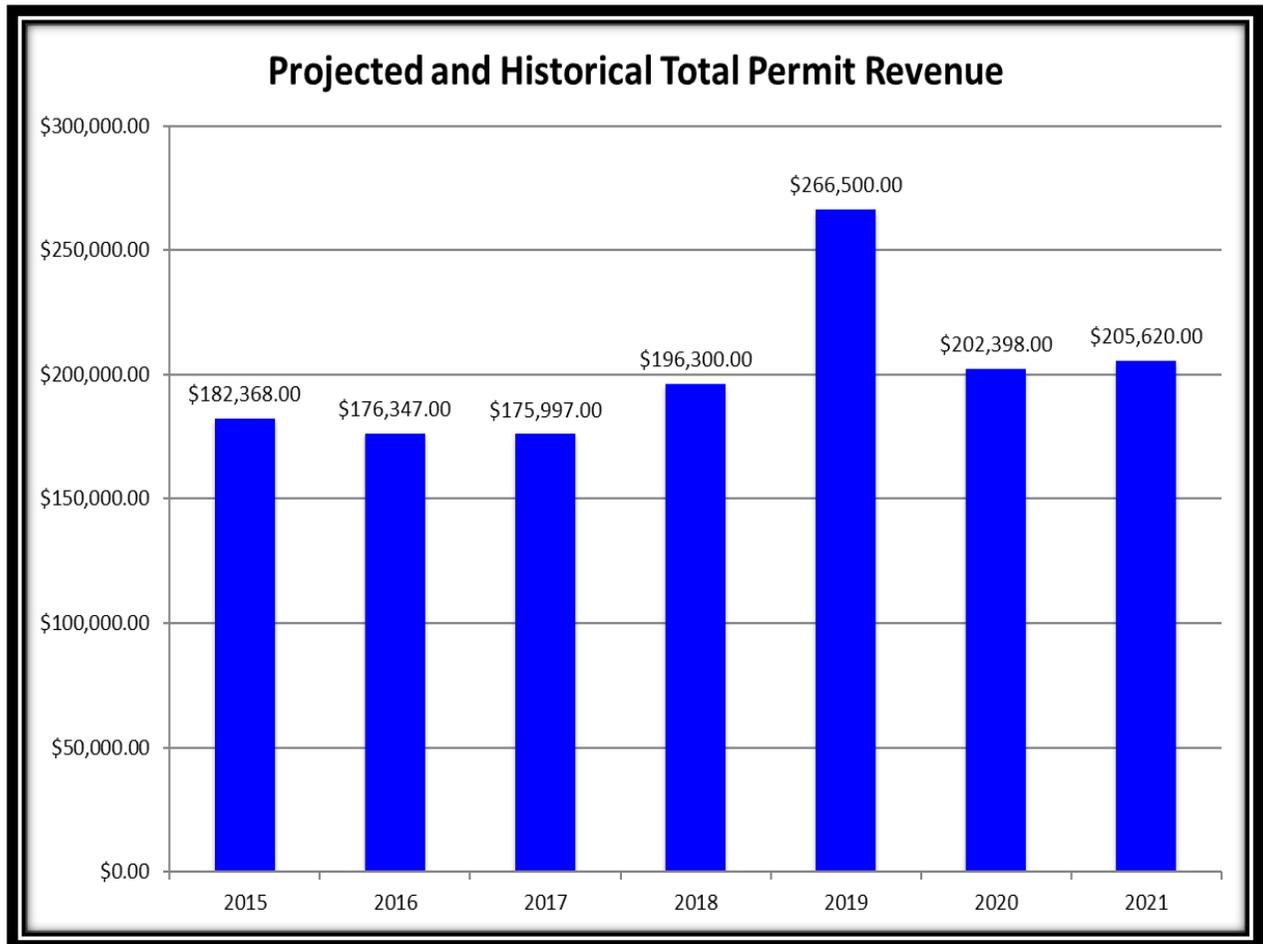


The General Fund

2019 Permit Fees: \$266,500

Explanation:

The City of Brentwood issues eight types of permits: building, electrical, grading and excavation, mechanical systems, occupancy, plumbing, and storage of explosives. The City's authority to charge fees for these permits comes from Chapter 500 of the Brentwood Municipal Code - Buildings and Buildings Regulations.



The Capital Improvements Fund

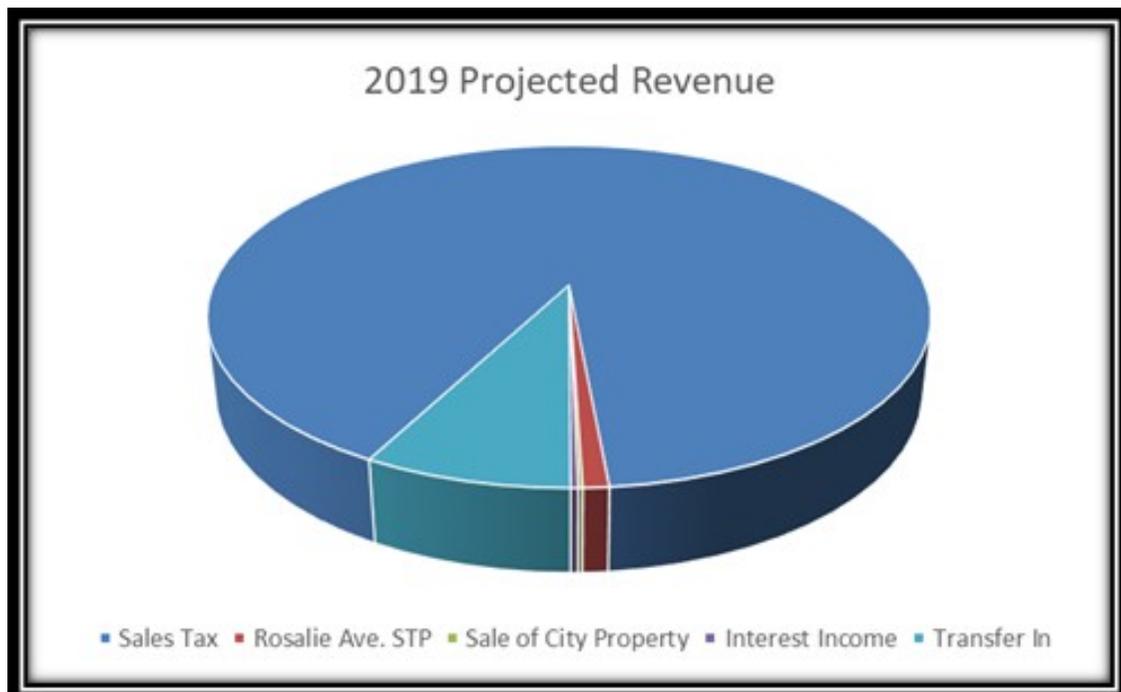
Introduction:

The Capital Improvements Fund is recorded as Fund 40. It is the second smallest fund and comprises approximately fifteen percent of the total budget. The Capital Improvements Fund provides capital equipment and vehicle purchases and repairs, capital projects such as streets, sidewalks, buildings and payment of the debt service for the City's Certificates of Participation (COPS) and other lease/purchase items. Each year, departments are asked to review all capital projects, their estimated completion dates, any costs associated with operating new facilities, equipment, systems, safety enhancements, technology improvements, and the funding source for these items. These items are outlined in the Capital Improvements section at the end of the budget.

2019 Projected Revenue:

The Capital Improvement Fund is supported primarily by a one-half cent capital improvement sales tax and by outside grants. The City projects no significant change in these revenue sources from FY 2018.

Source	2019 Revenue
Sales Tax	\$2,686,580.00
Rosalie Ave. STP	\$28,800.00
Sale of City Property	\$5,000.00
Interest Income	\$8,000.00
Transfer In	\$232,212.00
Total:	\$2,960,592.00



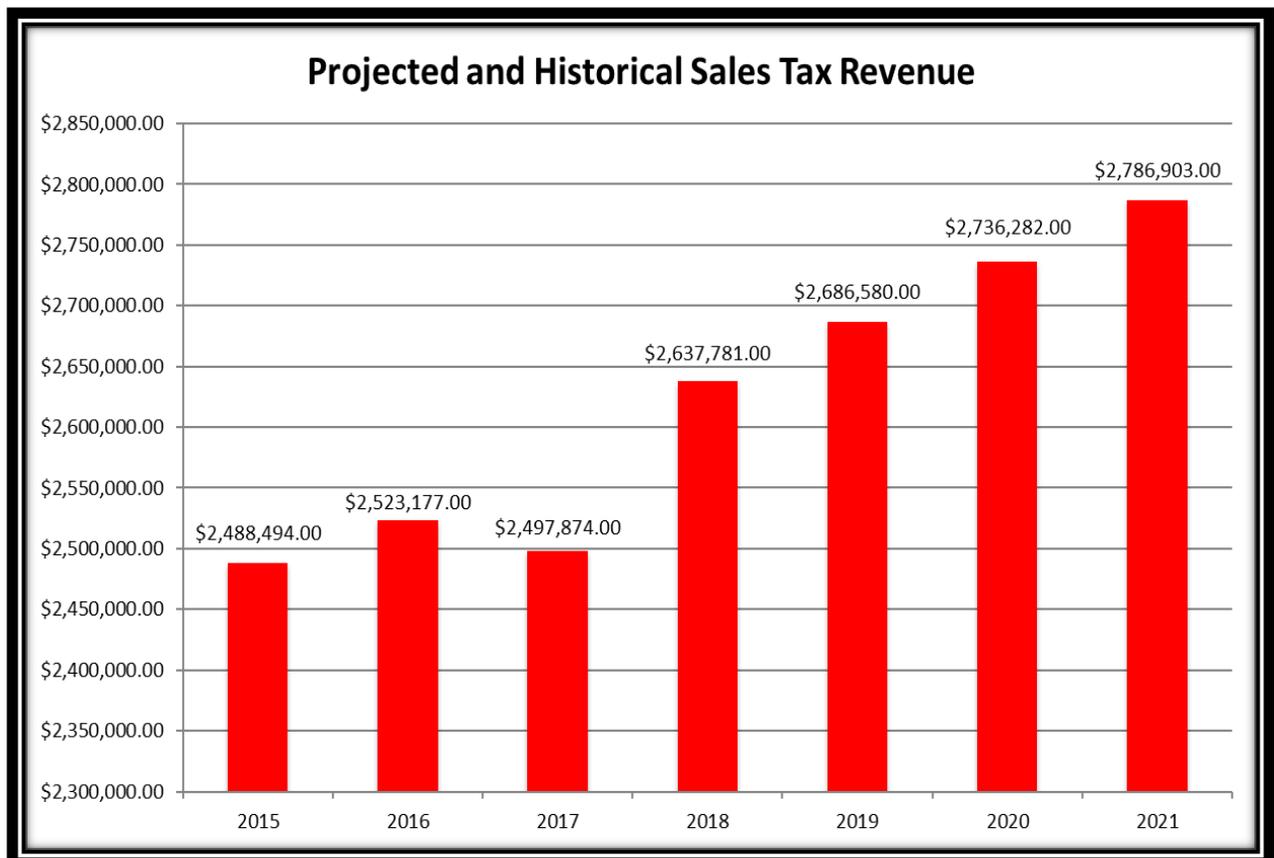
The Capital Improvements Fund

2019 Sales Tax: \$2,686,580

Explanation:

In 1995, the State Legislature passed RSMo 94.890, a law authorizing municipalities to collect a 1/2 cent capital improvement sales tax. There are two possible ways for municipalities to collect this tax: they can either collect 85% of the sales tax generated within their limits and share the remaining 15% with other cities, or pool all revenue from the tax with other cities to distribute it on a per capita basis.

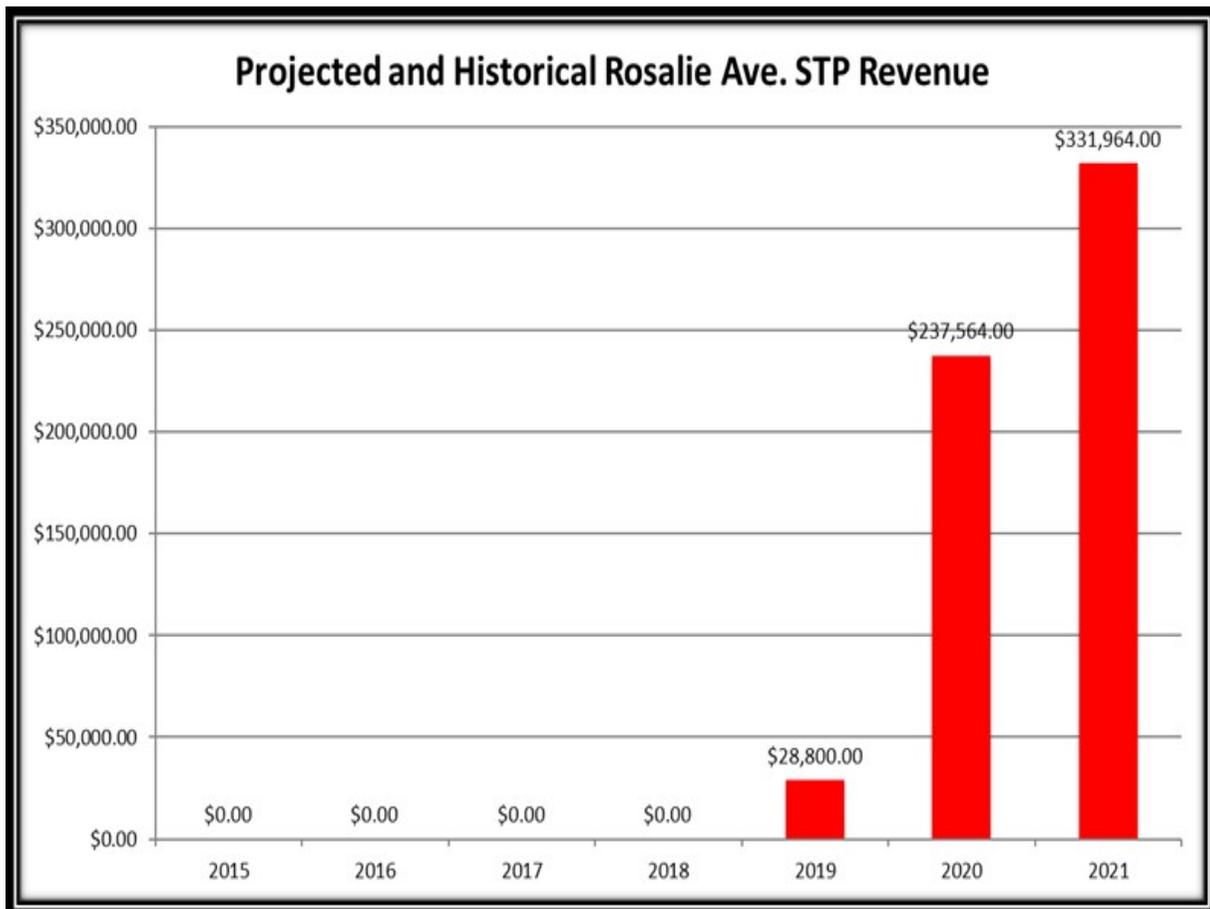
Brentwood falls into the first category (a so-called "A" city), which allows the city government to gain the maximum legal amount of revenue from its commercial areas.



The Capital Improvements Fund 2019 Rosalie Avenue STP (MoDOT Surface Transportation Program): \$28,800

Explanation:

These funds are to help cover the cost of the Rosalie Avenue Pedestrian Improvements STP. It comes in the form of federal grants that will ultimately cover eighty percent of the project's total allowable cost. The city government's legal justification for accessing this money comes from federal statute.

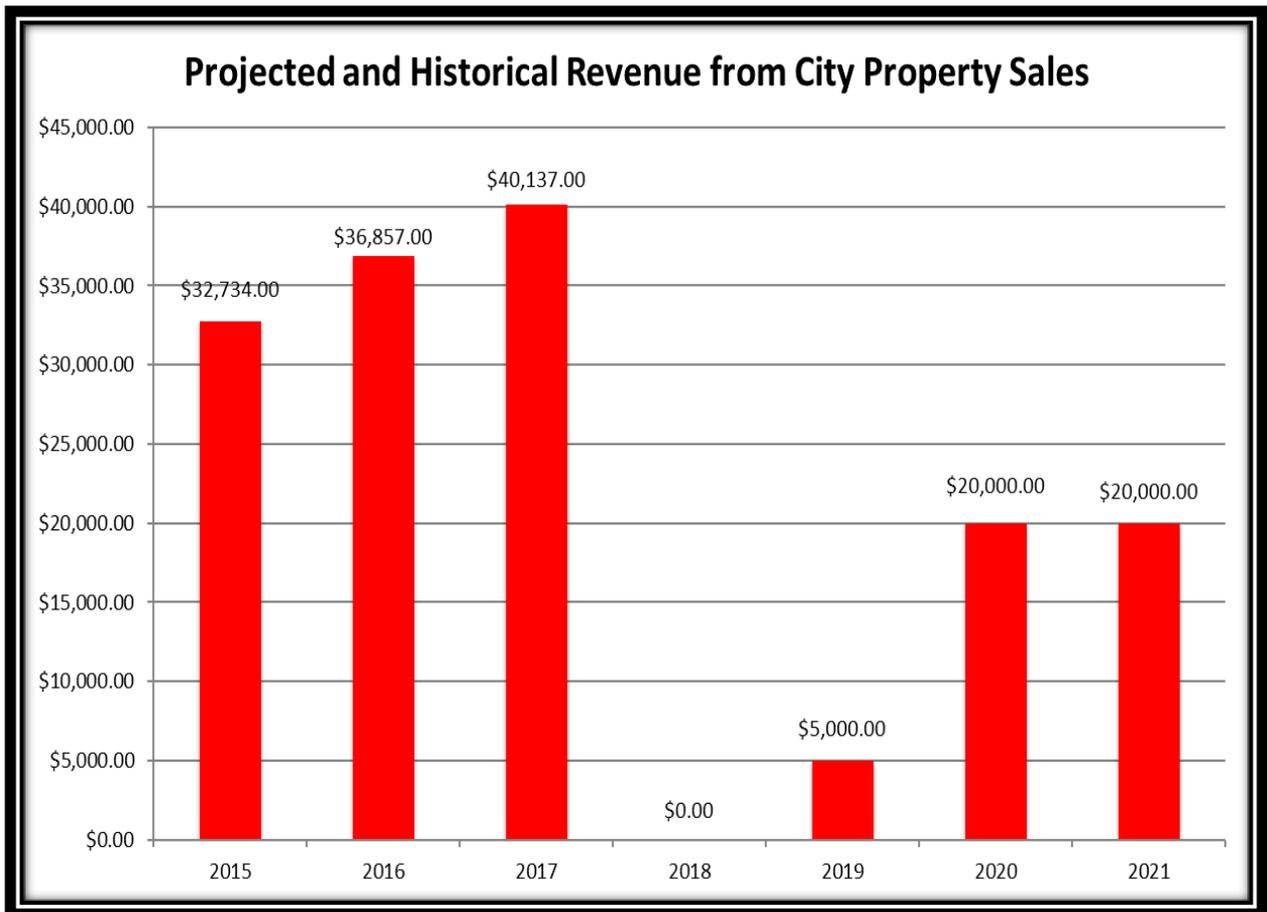


The Capital Improvements Fund

2019 Sale of City Property: \$5,000

Explanation:

Another way the city government can raise funds is by selling property that it no longer has a use for (usually past capital improvement projects). The funds raised from this retail vary from year to year depending on what property the city has available to sell. The City's authority to sell assets comes from Section 135 of the City of Brentwood Ordinances.

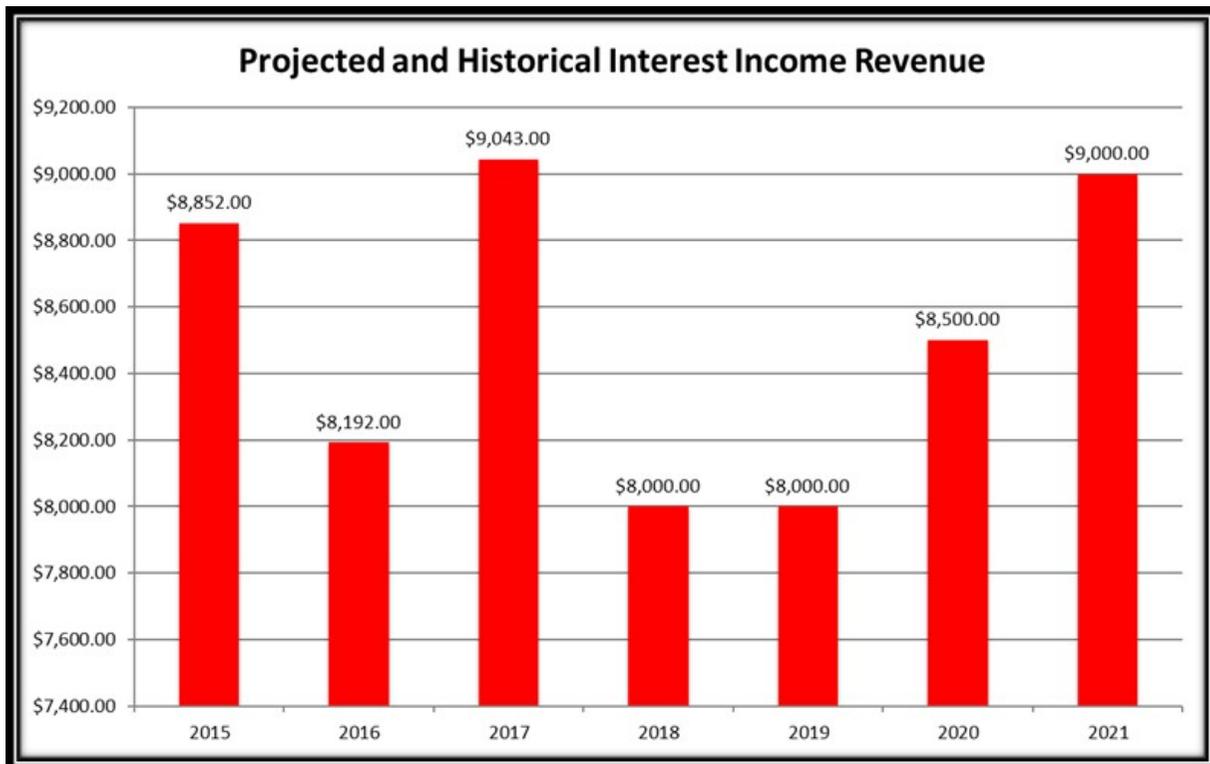


The Capital Improvements Fund

2019 Interest Income: \$8,000

Explanation:

The City of Brentwood maintains low-risk investments that net annual returns. The returns from these investments are proportionately divided among three funds based on their fund balances at the end of the month. The City's legal authority to maintain such investments comes from Chapter 135 of the Brentwood Municipal Code.

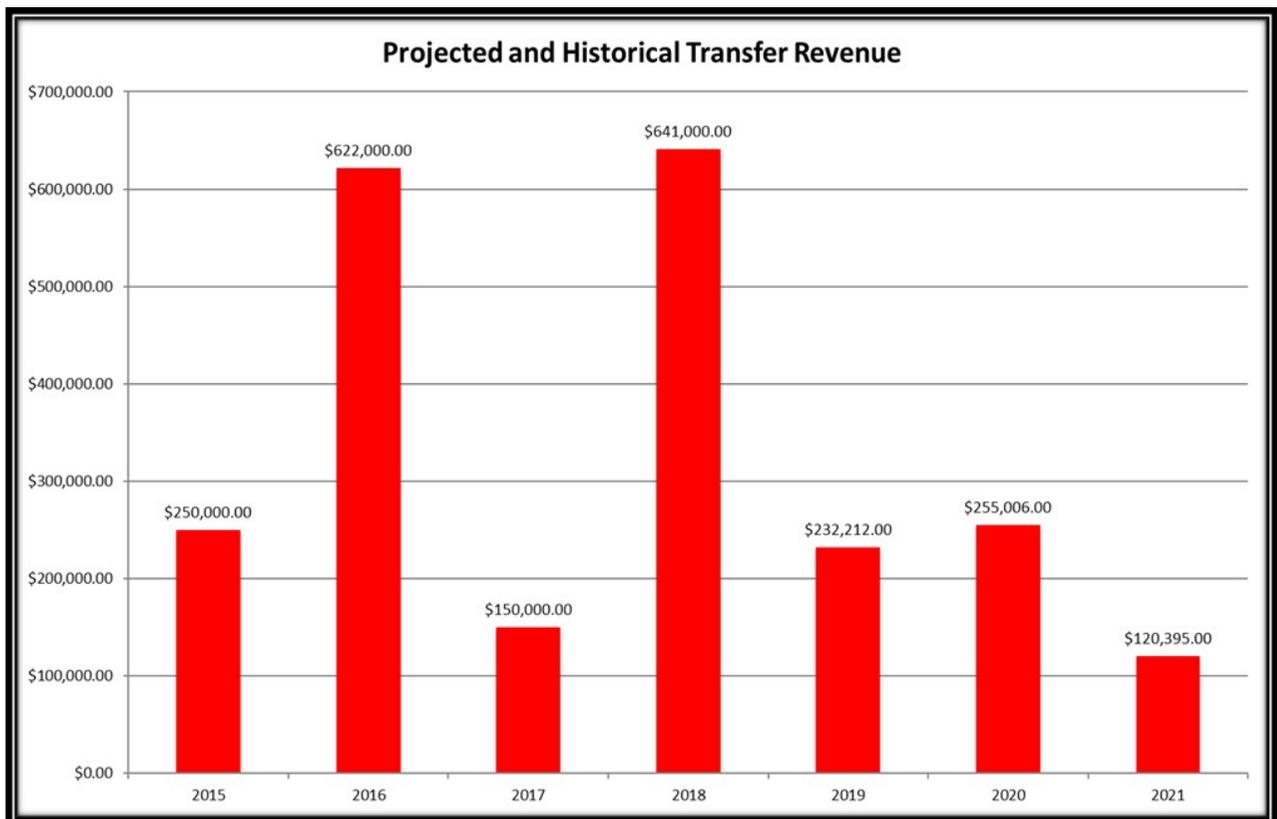


The Capital Improvements Fund

2019 Transfers In: \$232,212

Explanation:

The City of Brentwood transfers revenue between funds based upon financial need. The City has the legal right to do so as long as it does not misuse revenue earmarked for a certain purpose. In 2019, the monies transferred into the Capital Improvement Fund come from the General Fund.



Storm Water & Parks Improvements Fund

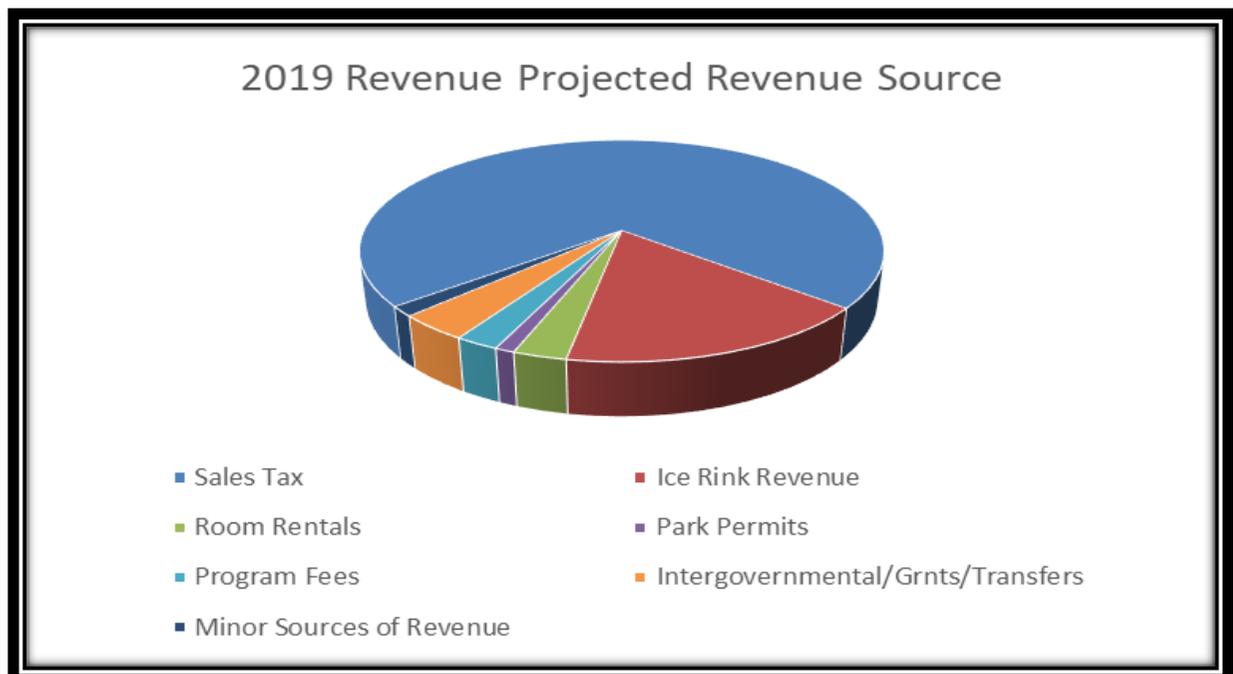
Introduction

The Storm Water and Park Improvements Fund is recorded as Fund 50. It covers the operating expenses for the Parks and Recreation Department as well as local storm water projects. Included in the Parks and Recreation Department are maintenance and upkeep of the parks, the Recreation Center, and the various programming and activities provided in these facilities. The Storm Water and Parks Improvements Fund is the second largest fund and comprises approximately thirty-five percent of the total budget.

2019 Projected Revenue

The primary source of revenue for the Storm Water and Parks Improvements Fund is a one-half cent sales tax. The fund also raises money by charging for services that the Parks and Recreation Department provides.

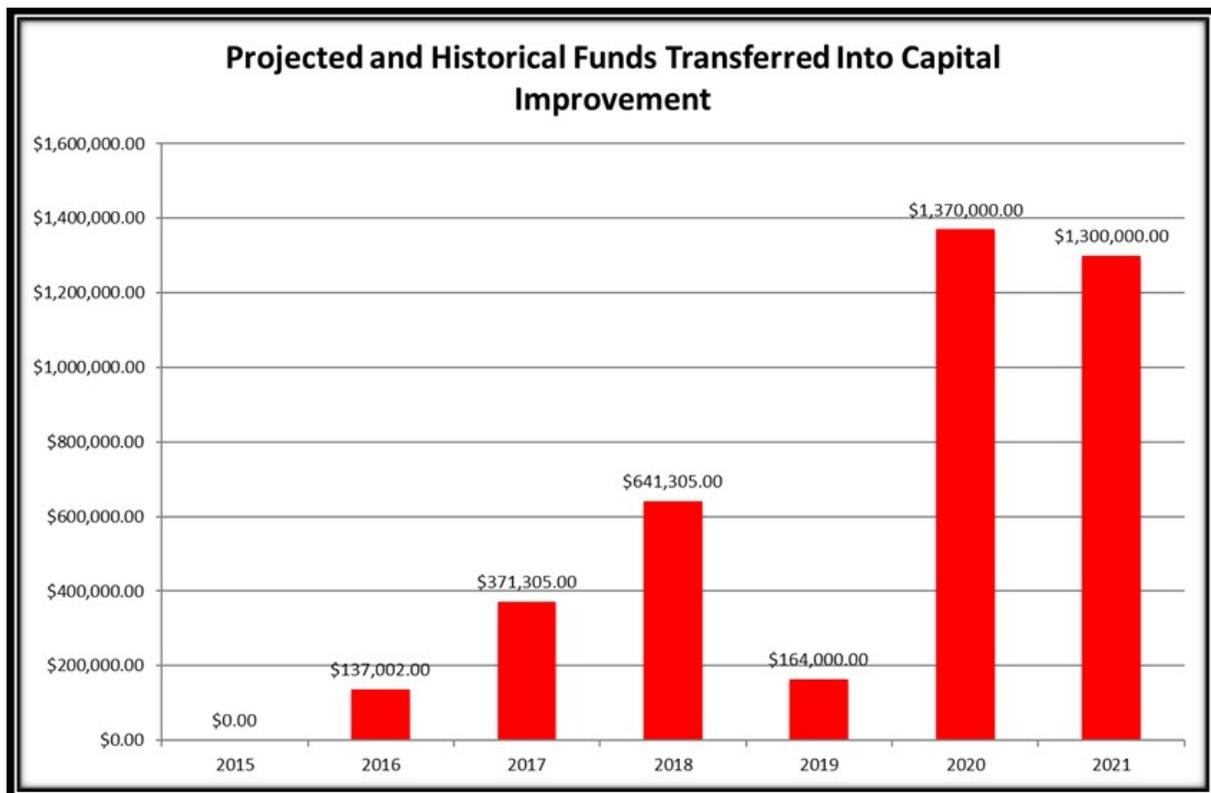
Source	2019 Revenue
Sales Tax	\$3,108,021.00
Ice Rink Revenue	\$722,475.00
Room Rentals	\$121,000.00
Park Permits	\$44,225.00
Program Fees	\$98,718.00
Intergovernmental Receipts and Transfers In	\$164,000.00
Minor Sources of Revenue	\$62,450.00
Total:	\$4,320,889.00



Storm Water & Parks Improvements Fund 2019 Intergovernmental Receipts and Transfers In: \$164,000

Explanation:

Intergovernmental Receipts are funds sourced from other. The City's legal authority to receive such grants comes from the federal or state law under which the grant is disbursed.

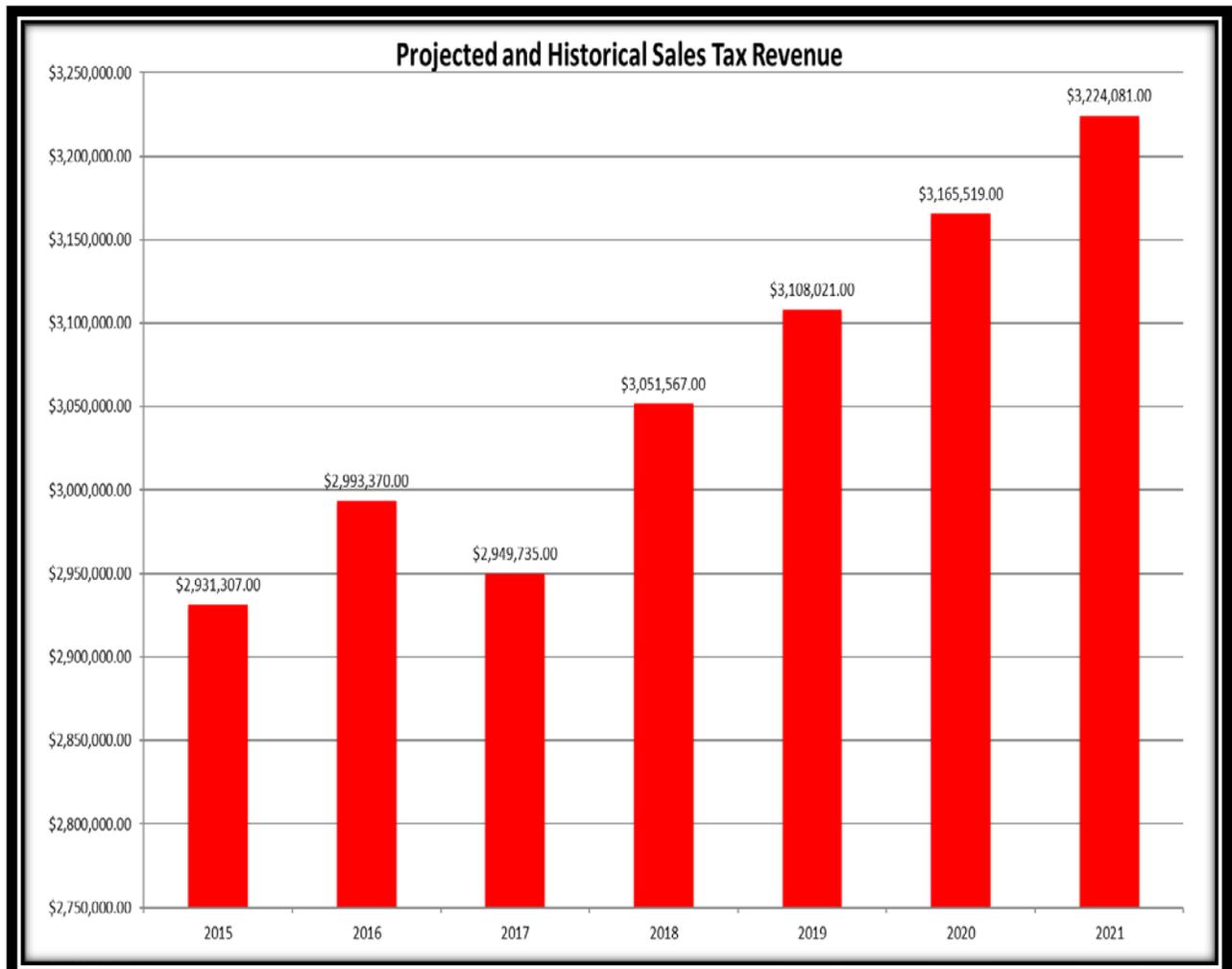


Storm Water & Parks Improvements Fund

2019 Sales Tax: \$3,108,021

Explanation:

In 1995, the State Legislature authorized a sales tax of up to one-half percent for any Missouri municipality to be used for parks and/or storm water (644.032 RSMo). Cities do not pool what they earn from this revenue and keep all sales tax generated within their borders. Brentwood approved this sales tax in November of 1995 and updated it in November of 1997.

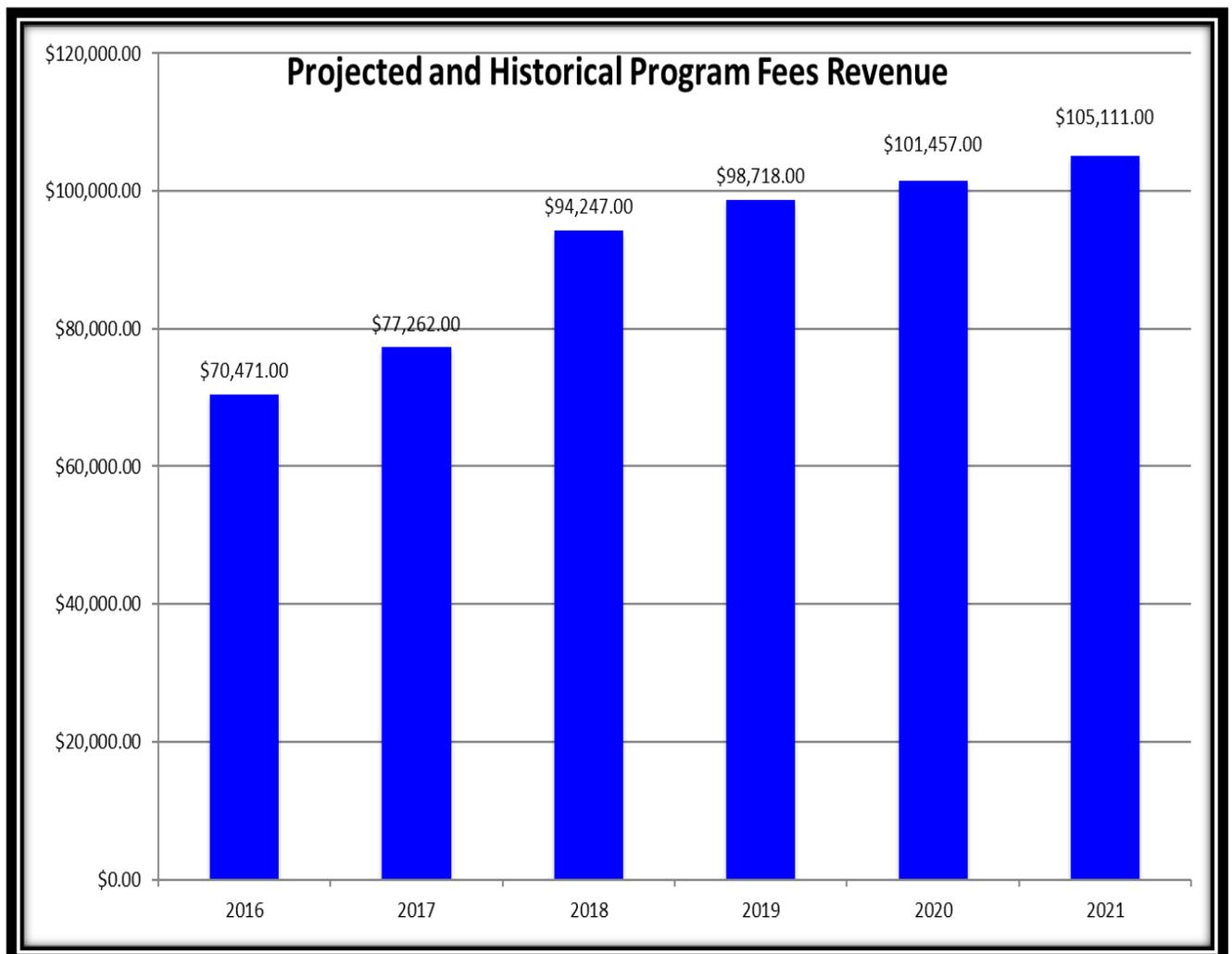


Storm Water & Parks Improvements Fund

2019 Program Fees: \$98,718

Explanation:

The Parks and Recreation Department has the authority to charge fees for its programs from the City of Brentwood Ordinances Section 225.050. Examples of some programs that Parks and Recreation charges fees for are Adult Volleyball Leagues and Adult Fitness Classes.

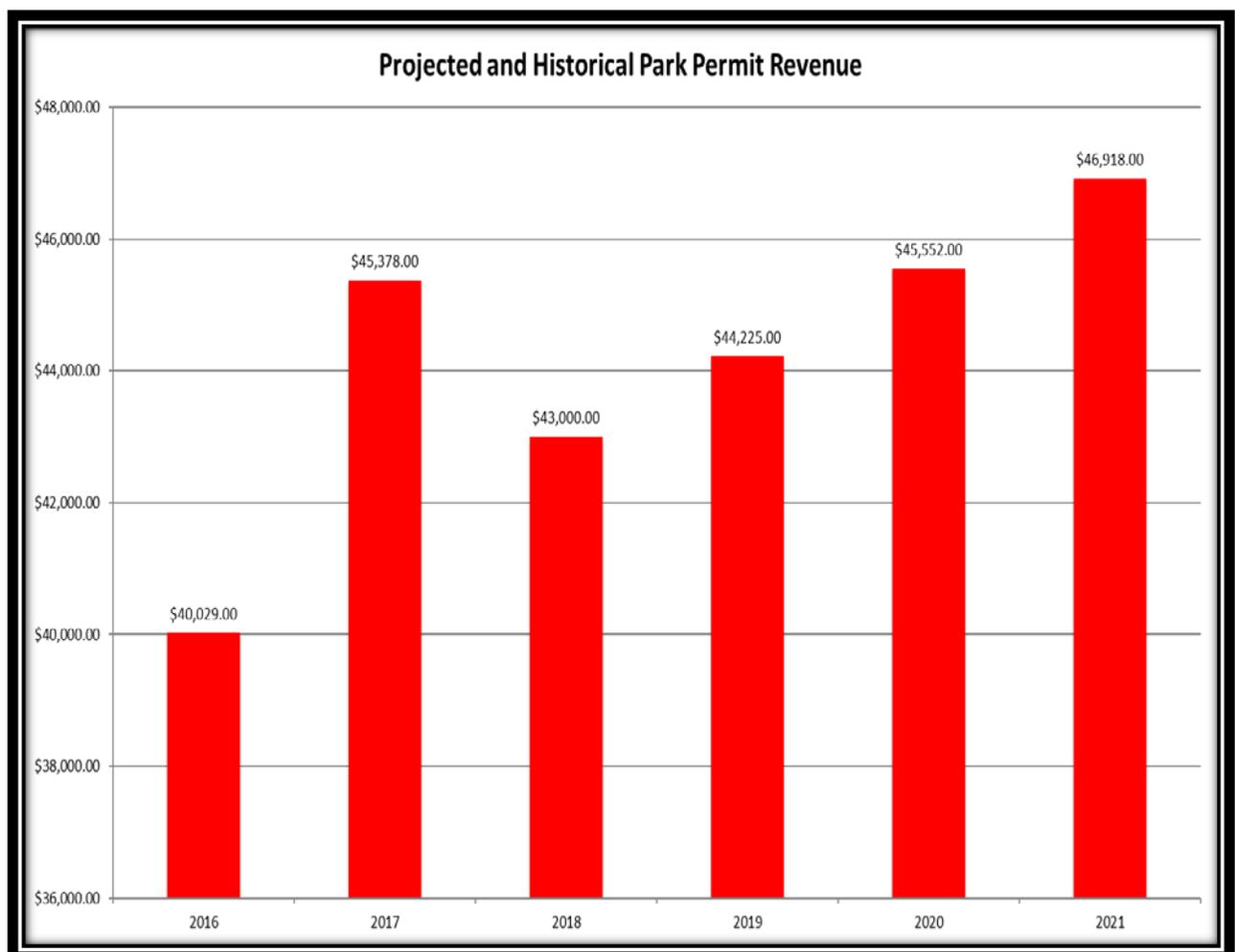


Storm Water & Parks Improvements Fund

2019 Park Permits: \$44,225

Explanation:

The Parks and Recreation Department's authority to charge fees for renting out its park facilities stems from the City of Brentwood Ordinances Section 225.050. Only certain areas in the parks, such as pavilions and athletic courts, can be reserved. Rates are less for residents of Brentwood than non-residents.



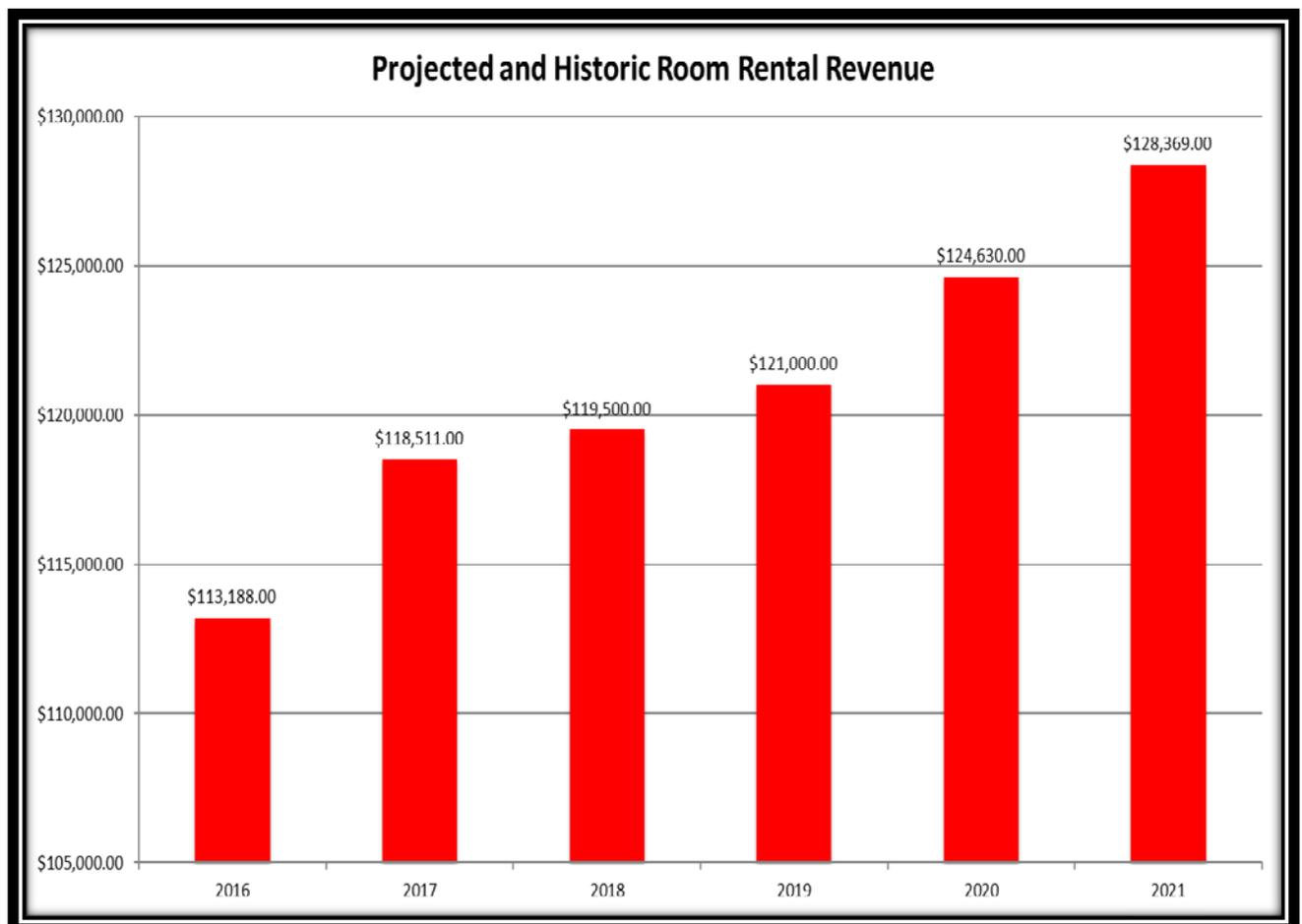
Storm Water & Parks Improvements Fund

2019 Room Rentals: \$121,000

Explanation:

The Parks and Recreation Department's authority to charge fees for renting rooms in its facilities comes from the City of Brentwood Ordinances Section 225.050.

Rooms in the Recreation Complex can be used for a variety of events, such as parties, meetings, and other social gatherings.

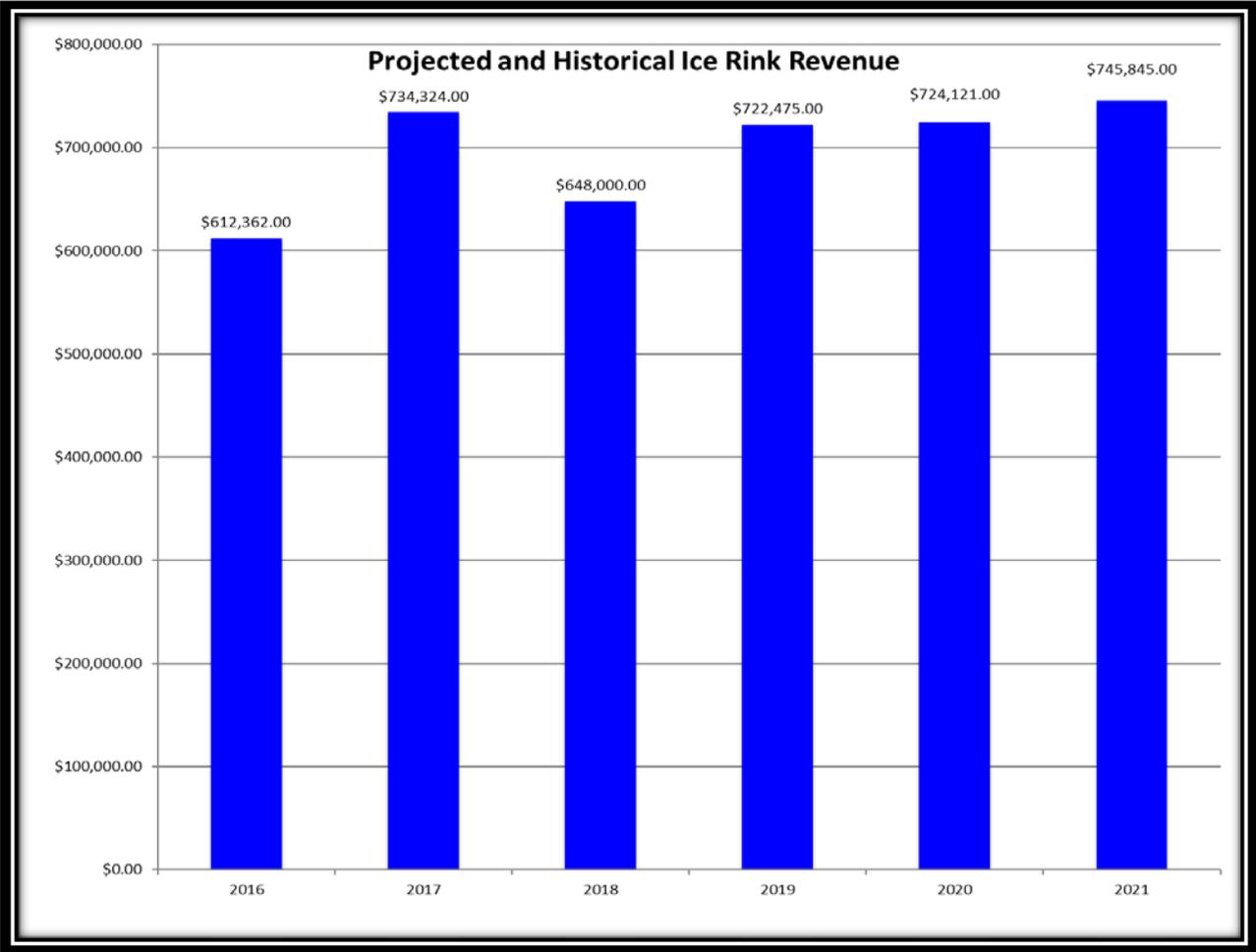


Storm Water & Parks Improvements Fund

2019 Ice Rink Revenue: \$722,475

Explanation:

This item covers all funds raised by charging fees for use of the ice rink. This includes revenue for Ice Rink Admissions, Ice Rink Rentals, Ice Rink Program Fees, Birthday Party Rentals and Skate Rentals. The Parks and Recreation Department's authority to charge fees for each of these items stems from the City of Brentwood Ordinances Section 225.050.



Storm Water & Parks Improvements Fund

2019 Minor Sources of Revenue: \$62,450

Explanation:

This fund contains seven items that collectively make up less than one percent of the Storm Water and Parks Improvements Fund. It contains a variety of items, such as the Memorial Tree and Bench Program (a program in which individuals can pay to dedicate a tree or bench to a loved one). This item also contains the fund's share of Interest Income, reimbursements from insurance, and local business sponsorship of Parks and Recreation events. The City's authority to collect money on these programs comes primarily from the City of Brentwood Ordinance 225.050

Source	2019 Revenue
Memorial Tree and Bench Program	\$2,500.00
Vending	\$2,350.00
Sponsorships	\$25,150.00
Interest Income	\$7,000.00
Dog Park Memberships	\$10,000.00
SLAIT Premium Return	\$15,000.00
Concessions – Six Flags Ticket Sales	\$450.00
Total:	\$62,450.00

Sewer Lateral Improvements Fund

Introduction

The Sewer Lateral Improvements Fund is recorded as Fund 60. It provides for contractual services, material for sidewalk and street replacements, and replacements of equipment to operate the Brentwood City Sewer Lateral Repair Program. It is the smallest fund and comprises less than one percent of the total budget.

2019 Projected Revenue

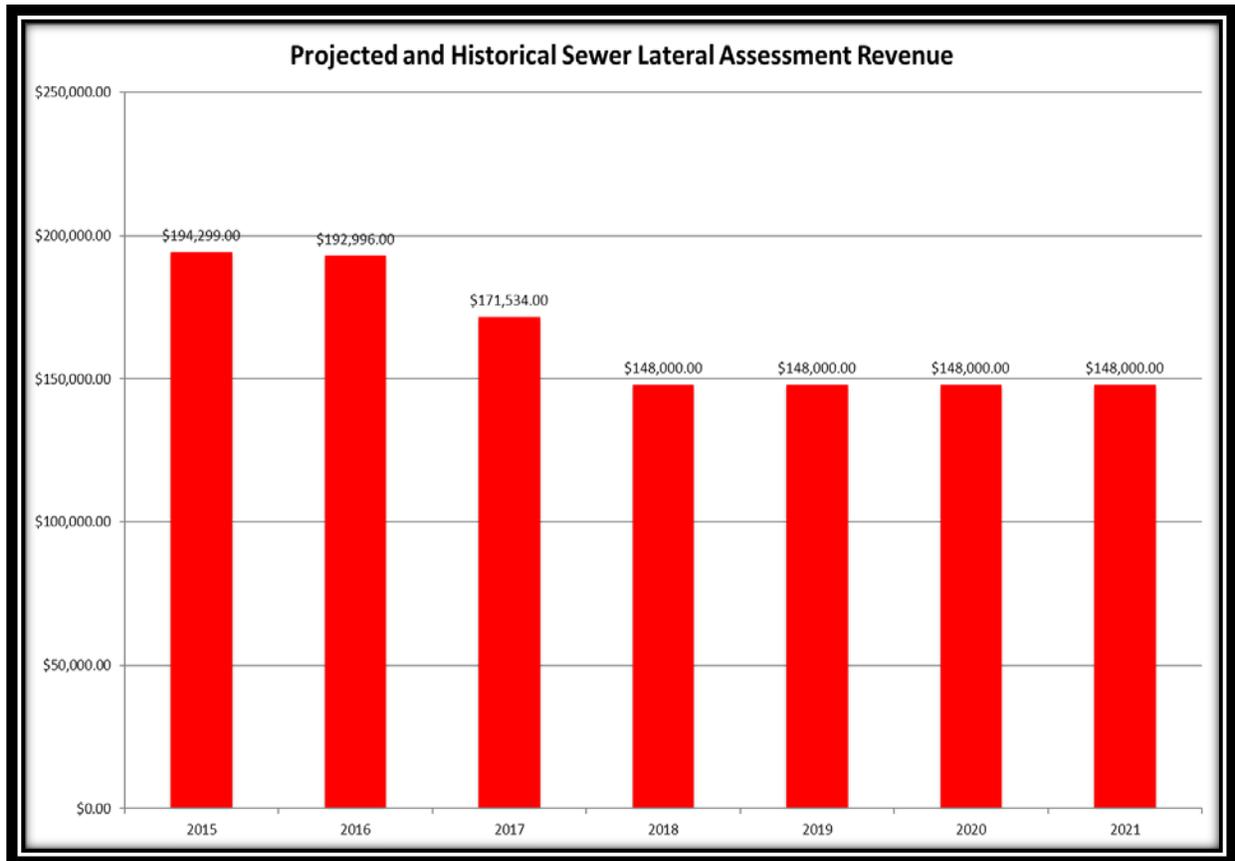
There a single source of revenue in FY 2019 for the Sewer Improvement Fund: an annual assessment fee on real estate bills. The city expects to see a considerable decrease in this revenue due to the elimination of fees from several Brentwood Forest Condominium units. Any building with greater than 6 units were removed from the program per the Revised State Statue of the State of Missouri.

Sewer Lateral Improvements Fund

2019 Assessments: \$148,000

Explanation:

In 2007, the Brentwood City government passed Sections 500.1110 and 500.1120 of the City of Brentwood Ordinances. These sections created the Sewer Lateral Repair Program, in which the city government will repair privately-owned sewer lines connected to publicly-owned lines (these lines are known as sewer lateral). Rather than charge residents per repair, the city will instead collect an annual assessment fee of fifty dollars from residents whose sewer lateral serve a maximum number of individuals.



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Revenues

- General Fund
 - Capital Improvements Fund
- Storm Water & Park Improvements Fund
 - Sewer Improvements Fund

GENERAL FUND REVENUE												
Account Number	ACCOUNT DESCRIPTIONS	Actual 2015	Actual 2016	Actual 2017	Budget 2018	Through 09/30 2018	Estimated 2018	Adopted 2019	Projected 2020	Projected 2021	Budget % Change	
4002	AD VALOREM TAXES	306,079	300,650	226,131	311,000	-	311,000	316,356	322,209	349,597	1.72%	
4010	ROAD & BRIDGE TAX	278,003	270,693	280,373	280,000	117,052	280,000	280,000	285,180	309,420	0.00%	
4015	FINANCIAL INSTITUTION TAX	14,827	49,973	-	40,000	15,996	40,000	40,000	40,740	44,203	0.00%	
4025	SALES TAX	5,055,547	5,128,361	4,901,892	5,600,000	4,398,843	5,600,000	5,703,600	5,809,117	5,916,585	1.85%	
4026	COUNTY PUBLIC SAFETY TAX	-	-	97,059	443,000	327,969	443,000	445,000	453,233	461,617	0.45%	
4027	MUNICIPAL FIRE SALES TAX	1,456,697	1,490,041	1,606,708	1,473,008	1,024,763	1,473,008	1,473,008	1,500,259	1,528,013	0.00%	
4030	STATE MOTOR FUEL TAX	315,098	319,663	325,738	290,000	296,751	297,000	320,000	325,920	331,950	10.34%	
4035	GIGARETTE TAX	38,197	38,197	38,197	38,000	28,648	38,000	38,000	38,703	39,419	0.00%	
4040	UTILITY FRANCHISE-LACLEDE GAS	130,002	111,293	118,305	140,000	113,419	140,000	140,000	142,000	147,000	0.00%	
4045	UTILITY FRANCHISE-UNION ELEC	685,270	660,498	714,313	650,000	497,082	650,000	650,000	662,025	674,272	0.00%	
4050	COMMUNICATIONS - TELEPHONE	437,203	398,067	359,375	400,000	267,918	360,000	400,000	407,400	442,029	0.00%	
4055	UTIL FRAM-ST. LOUIS CNTY WATER	54,732	21,693	55,861	55,000	53,327	55,000	55,000	56,018	60,779	0.00%	
4060	CABLEVISION	170,298	164,181	147,850	160,000	88,939	160,000	160,000	160,000	160,000	0.00%	
4100	OCCUPATIONAL LICENSES	1,529,925	1,542,714	1,491,738	1,530,000	1,510,998	1,512,000	1,515,000	1,515,000	1,515,000	-0.98%	
4110	LIQUOR LICENSES	13,303	12,003	12,203	12,000	11,128	12,000	12,000	12,000	12,000	0.00%	
4115	AUTOMOBILE LICENSES	36,089	35,077	30,922	36,000	20,654	30,000	32,000	32,592	33,195	-11.11%	
4135	OCCUPANCY PERMITS	35,732	32,822	30,930	40,000	28,646	38,000	40,000	40,000	40,000	0.00%	
4140	BUILDING PERMITS	108,392	104,885	103,627	100,000	122,169	124,000	190,000	125,000	127,313	90.00%	
4142	BUILDING PERMITS - FIRE	3,546	4,009	1,800	2,500	997	1,300	1,500	1,750	2,000	-40.00%	
4145	PLANNING/ ZONING APPLICATIONS	975	850	-	1,000	1,050	1,100	1,100	1,200	1,300	10.00%	
4150	ELECTRICAL PERMITS	17,739	16,716	16,468	15,000	12,472	15,000	15,000	15,278	15,560	0.00%	
4155	PLUMBING PERMITS	16,959	17,915	23,172	16,000	17,246	18,000	20,000	20,370	20,747	25.00%	
4205	GRANTS - MISC	-	-	-	-	-	-	-	-	-	-	
4210	GRANTS POLICE FEDERAL/STATE	-	778	756	-	-	-	-	-	-	-	
4211	POL TRAFFIC GRANT	16,964	3,501	-	-	-	-	-	-	-	-	
4300	PROGRAM FEES-SPORTS	48,903	-	-	-	-	-	-	-	-	-	
4301	RECREATION FEES-FITNESS	6,850	-	-	-	-	-	-	-	-	-	
4302	RECREATION FEES-GENL PROG	1,614	-	-	-	-	-	-	-	-	-	
4303	RECREATION FEES-SPEC EVENTS	4,724	-	-	-	-	-	-	-	-	-	
4304	RECREATION FEES-SENIOR PROG	10,213	-	-	-	-	-	-	-	-	-	
4305	PARK PERMITS	39,124	-	-	-	-	-	-	-	-	-	
4310	ROOM RENTAL	58,841	200	-	-	-	-	-	-	-	-	
4320	RENTAL PROPERTY	11,068	11,068	11,068	11,068	8,226	11,068	11,068	11,068	11,068	0.00%	
4326	RINK FEES	202,810	-	-	-	-	-	-	-	-	-	

Account Number	ACCOUNT DESCRIPTIONS	Actual	Actual	Actual	Budget	Through 09/30	Estimated	Adopted	Projected	Projected	Budget
		2015	2016	2017	2018	2018	2018	2019	2020	2021	% Change
4335	ICE RINK ADMISSIONS	61,415	-	-	-	-	-	-	-	-	-
4340	ICE RINK RENTALS	164,055	-	-	-	-	-	-	-	-	-
4341	BIRTHDAY PARTY FEES	7,449	-	-	-	-	-	-	-	-	-
4345	CONCESSIONS-RINK	1,628	-	-	-	-	-	-	-	-	-
4350	SKATE RENTALS	9,103	-	-	-	-	-	-	-	-	-
4355	LOCKER RENTALS	123	-	-	-	-	-	-	-	-	-
4365	VENDING	2,593	-	-	-	-	-	-	-	-	-
4370	TRASH, ETC - PICKUPS	28,589	29,264	24,690	30,000	27,202	30,000	14,500	14,500	14,500	-51.67%
4375	AMBULANCE FEES	99,178	257,764	228,400	215,000	173,733	215,000	219,000	223,000	225,000	1.86%
4385	INTERDEPARTMENT UTIL & MAINT.	7,500	7,500	7,500	7,500	5,625	7,500	7,500	7,500	7,500	0.00%
4400	POLICE REPORTS	2,436	2,035	1,492	2,000	1,081	1,200	2,000	2,000	2,000	0.00%
4405	CRIME VICTIMS-BRENTWOOD	954	619	397	750	260	500	700	1,000	1,000	-6.67%
4410	FINES	228,504	187,157	161,710	190,000	91,691	150,000	175,000	185,000	195,000	-7.89%
4411	ATS	-	-	-	-	-	-	-	-	-	-
4414	POLICE TRAINING	-	1,932	1,086	-	-	-	-	-	-	-
4415	TRAINING FEES-BRENTWOOD	4,890	2,892	2,568	3,000	2,302	3,000	3,000	3,500	4,000	0.00%
4416	SEIZED PROPERTY	113,611	48,198	57,545	10,000	54,130	55,000	-	-	-	-100.00%
4430	INTERCITY JOINT SERVICES	6,111	6,775	1,813	1,500	1,589	1,600	1,600	16,000	16,000	6.67%
4435	INTERGOVERNMENTAL REVENUE-DEA	15,151	20,648	13,315	-	-	-	-	-	-	-
4440	INTERGOVERNMENTAL REVENUE-BSD	1,895	2,088	1,235	1,500	382	1,500	3,000	3,000	3,000	100.00%
4445	INTERGOVERNMENTAL REVENUE-FEVM	-	18,352	-	-	-	-	-	-	-	-
4510	SALE OF CITY PROPERTY	-	200	7,472	5,000	16,310	16,500	5,000	5,000	5,000	0.00%
4520	WEED CUTTING, CLEAN UP	2,406	2,699	3,900	2,500	9,668	10,000	7,500	7,500	7,500	200.00%
4525	INTEREST INCOME	7,618	10,005	10,095	9,000	7,901	9,000	11,000	11,250	11,500	22.22%
4526	INTEREST INCOME-PLUMBERS TRUST	1	1	-	-	-	-	-	-	-	-
4530	PLANNING & DEVELOPMENT MISC.	1,160	1,930	2,782	2,000	3,725	3,800	2,500	2,500	2,500	25.00%
4535	INSURANCE/OTHER SETTLEMENTS	13,166	1,186	26,588	11,000	27,058	28,500	11,000	11,000	11,000	0.00%
4540	FALSE ALARMS	2,765	6,035	2,612	3,000	562	750	1,000	1,250	1,500	-66.67%
4545	FESTIVAL REVENUE	-	-	-	10,000	17,869	17,869	23,500	25,000	26,500	135.00%
4555	MISCELLANEOUS INCOME	4,595	14,132	11,994	5,000	5,573	5,800	5,000	5,000	5,000	0.00%
4560	DONATIONS MISCELLANEOUS	175	-	50	-	-	-	-	-	-	-
4565	DONATIONS - POLICE & FIRE	1,550	1,000	1,000	500	1,335	1,400	1,400	1,000	1,000	180.00%
4575	TIF REIMBURSEMENT	-	-	-	-	-	-	-	-	-	-
4576	MERIDIAN TDD REIMBURSEMENT	-	24,000	24,000	-	-	-	-	-	-	-100.00%
4577	TDD COLLECTION FEES	24,000	-	-	24,000	-	-	-	-	-	-
4578	STRASSNER TDD REIMBURSEMENT	-	-	-	-	-	-	-	-	-	-
4585	SLAIT PREMIUM RETURN	41,726	61,955	63,620	30,000	-	64,300	45,000	40,000	40,000	50.00%
	Total by Year	11,960,066	11,444,113	11,250,353	12,206,826	9,412,229	12,232,695	12,397,832	12,542,060	12,822,568	1.56%

CAPITAL IMPROVEMENTS FUND												
	Actual	Actual	Actual	Budget	Through 09/30	Estimated	Adopted	Projected	Projected	Projected	Budget	
	2015	2016	2017	2018	2018	2018	2019	2020	2020	2021	% Change	
4002	(1,844)	(946)	(646)	-	-	-	-	-	-	-	-	-
4025	2,488,494	2,523,177	2,497,874	2,637,781	1,988,819	2,637,781	2,686,580	2,736,282	2,736,282	2,786,903	1.85%	
4026	-	-	-	-	-	-	-	-	-	-	-	
4028	-	-	-	-	-	-	-	-	-	-	-	
4029	-	-	-	-	-	-	28,800	237,564	237,564	331,964		
4030	688,295	-	411,243	-	-	-	-	-	-	-	-	
4031	-	-	-	-	-	-	-	-	-	-	-	
4032	-	59,357	85,800	544,156	-	400,000	-	-	-	-	-	
4038	-	-	-	-	-	-	-	-	-	-	-	
4205	-	-	-	-	5,950	5,950	-	-	-	-	-	
4510	32,734	36,857	40,137	100,000	-	-	5,000	20,000	20,000	20,000	-95.00%	
4525	8,852	8,192	9,043	8,000	6,860	8,000	8,000	8,500	8,500	9,000	0.00%	
4599	-	-	-	-	-	-	-	-	-	-	-	
4625	250,000	622,000	150,000	641,000	-	641,000	232,212	255,006	255,006	120,395	-63.77%	
4950	-	71,371	-	-	-	-	-	-	-	-	-	
Total by Year	3,466,533	3,320,008	3,199,451	3,927,937	2,001,629	3,692,731	2,960,592	3,257,352	3,257,352	3,268,262	-24.63%	

STORM WATER & PARK IMPROVEMENTS FUND												
Account Number	ACCOUNT DESCRIPTIONS	Actual 2015	Actual 2016	Actual 2017	Budget 2018	Through 09/30 2018	Estimated 2018	Adopted 2019	Projected 2020	Projected 2021	Budget	% Change
4002	AD VALOREM TAXES	-1,097	-657	-266	0	0	0	0	0	0	0	0
4025	SALES TAX	2,931,307	2,993,370	2,949,735	3,051,567	2,348,022	3,051,567	3,108,021	3,165,519	3,224,081	3,224,081	1.85%
4031	RESERVES	0	0	0	0	0	0	0	0	0	0	0
4200	MEMORIAL TREE & BENCH PROGRAM	0	250	500	500	0	500	2,500	3,000	3,250	3,250	400.00%
4205	GRANTS	417,210	0	0	0	0	0	0	0	0	0	0
4300	PROGRAM FEES-SPORTS	0	47,488	65,365	72,541	75,014	74,750	75,832	78,000	81,000	81,000	4.54%
4301	RECREATION FEES-FITNESS	0	5,653	5,073	5,968	5,671	9,012	10,148	10,351	10,558	10,558	70.04%
4302	RECREATION FEES-GENL PROG	0	2,418	4,757	6,285	5,629	6,285	6,475	6,700	7,000	7,000	3.02%
4303	RECREATION FEES-SPEC EVENTS	0	2,954	1,355	3,375	1,179	2,700	4,763	4,906	5,053	5,053	41.13%
4304	RECREATION FEES-SENIOR PROG	0	11,958	712	1,500	0	1,500	1,500	1,500	1,500	1,500	0.00%
4305	PARK PERMITS	0	40,029	45,378	38,115	43,701	43,000	44,225	45,552	46,918	46,918	16.03%
4310	ROOM RENTAL	0	113,188	118,511	121,200	84,403	119,500	121,000	124,630	128,369	128,369	-0.17%
4326	RINK FEES	0	279,836	315,802	298,900	224,714	300,500	316,575	326,072	335,854	335,854	5.91%
4335	ICE RINK-ADMISSIONS	-185	91,291	106,284	92,700	69,317	93,500	100,700	103,721	106,833	106,833	8.63%
4340	ICE RINK RENTALS	0	241,235	312,238	244,551	251,475	254,000	285,755	294,328	303,158	303,158	16.85%
4341	BIRTHDAY PARTY FEES	0	8,574	8,892	8,790	6,550	8,400	8,695	8,956	9,225	9,225	-1.08%
4342	DOG PARK MEMBERSHIPS	0	0	4,425	3,750	919	5,000	10,000	5,000	5,000	5,000	166.67%
4345	CONCESSIONS-RINK	0	194	132	450	698	698	450	450	450	450	0.00%
4350	SKATE RENTALS	0	11,907	10,690	10,000	7,633	10,500	10,750	11,073	11,405	11,405	7.50%
4365	VENDING	0	2,510	2,875	2,750	967	2,050	2,350	2,420	2,493	2,493	-14.55%
4510	SALE OF CITY PROPERTY	46,365	17,030	1,963	0	0	0	0	0	0	0	0
4525	INTEREST INCOME	9,174	4,199	4,549	7,000	3,859	7,000	7,000	7,000	7,000	7,000	0.00%
4535	INSURANCE/OTHER SETTLEMENTS	90	0	17,053	0	960	0	0	0	0	0	0
4545	FESTIVAL REVENUE	11,425	5,150	9,050	0	0	0	0	0	0	0	0
4570	SPONSORSHIPS/DONATIONS	5,750	15,000	6,800	9,350	4,600	5,050	25,150	17,000	19,000	19,000	168.98%
4585	SLAIT PREMIUM RETURN	13,352	19,510	20,358	15,000	0	20,500	15,000	15,000	15,000	15,000	0.00%
4599	DEBT PROCEEDS	0	0	0	0	39,225,000	39,225,000	0	0	0	0	0
4600	DEBT PREMIUM	0	0	0	0	0	0	0	0	0	0	0
4625	TRANSFER IN	0	0	0	630,000	0	630,000	0	0	300,000	300,000	-100.00%
4950	INTERGOVERNMENTAL RECEIPT	0	137,002	371,305	164,000	1,305	11,305	164,000	370,000	1,000,000	1,000,000	0.00%
4951	Great Rivers Greenway Pledge	0	0	0	0	0	0	0	1,000,000	1,000,000	1,000,000	0.00%
	Total by Year	3,433,390	4,050,089	4,383,525	4,788,292	42,361,613	43,882,317	43,320,889	5,601,178	5,623,147	5,623,147	-9.76%

SEWER IMPROVEMENTS FUND												
Account Number	ACCOUNT DESCRIPTIONS	Actual 2015	Actual 2016	Actual 2017	Budget 2018	Through 09/30 2018	Estimated 2018	Adopted 2019	Projected 2020	Projected 2021	Budget % Change	
4510	SALE OF CITY PROPERTY	-	-	2,631	-	-	-	-	-	-	-	
4525	INTEREST INCOME	84	-	-	-	-	-	-	-	-	-	
4585	ASSESSMENTS	194,299	192,996	171,534	193,750	66,516	148,000	148,000	148,000	148,000	-23.61%	
4031	RESERVES	-	-	-	-	-	-	-	-	-	-	
	TRANSFER IN	-	-	-	-	-	95,000	90,000	90,000	90,000	-	
	Total by Year	194,382	192,996	174,165	193,750	66,516	243,000	238,000	238,000	238,000	22.84%	

Administration

- **Administration Department**
 - **Community Services**
- **Municipal Operating Expenses**

ADMINISTRATION DEPARTMENT

Mission Statement

To provide leadership, management, financial planning, information and policy implementation to elected officials so they have confidence in our financial stewardship and can make informed decisions; Maintaining a fiscally sound organization that conforms to legal requirements and to generally accepted financial management principles; Supporting City departments so they can efficiently and effectively deliver services; Services provided include communications, debt management and capital financing, advisory support, accounting and financial reporting, procurement of materials and services, treasury services, risk and inventory management, tax and licensing, acquisition and management of real property; and support of citizens so they can live, work, and play in a progressive community known as the "City of Warmth" for its small town charm, sense of community, low property taxes, high quality services, and high quality of life.

Goals and Objectives

1. Be responsive in an expedient and manner to our citizens.
2. Provide ethical reporting and advisory services to the Board of Aldermen and departments in their decision-making process.
3. Keep the Board of Aldermen informed of important community issues.
4. Ensure quality services are delivered to the citizens of Brentwood by recruiting, developing, and retaining a skilled and effective workforce.
5. Communicate the importance of safety to all employees and attain a zero-preventable accident/injury rate.
6. Provide support on the following functional areas of the city - legislative, policy implementation, budget development, strategic planning, economic development, communication, information technology, public safety and legal service.
7. Continue to influence development patterns that will result in increased efficient delivery of core services, use of energy and resources, and demand for infrastructure.
8. Continue to monitor controls that have been established to eliminate the possibility of fraud.
9. Encourage and promote city-wide professional development and training.
10. Optimize the technology infrastructure and capabilities to provide a reliable, agile and secure environment to ensure continuous improvement and readiness for future change.
11. Align technology initiatives to effectively integrate applications and technical solutions into organizational processes.

Accomplishments

ADMINISTRATION:

1. Prepared the Fiscal Year 2018 Annual Budget.
2. Prepared the City's Annual Report.
3. Continued to monitor and report on all legislative initiatives at the State and Federal level.

FINANCE:

1. Received Certificate of Achievement for Excellence in Financial Reporting for preparation of the December 31, 2017 Fiscal Year Comprehensive Annual Financial Report (CAFR).
2. Completed annual capital asset inventory process.
3. Completed the timely reporting of the monthly financial reports.
4. Completed the timely publication of the semi-annual statements RSMo § 79.160.
5. Completed the timely publication of the Municipal Court and Revenues for 2015 RSMo § 479.359, 360, and 362.
6. Prepared a new checklist form to ensure each step of the payroll process is completed and approved for better internal controls.
7. Upgraded the payroll system to reduce the manual steps of the process and enhance efficiencies through automation and technology.
8. Successfully coordinated the segregation of the annual audit and the year-end financial closing between two separate accounting firms.
9. Began work on a city-wide fraud/risk assessment policy.

HUMAN RESOURCES:

1. Managed the recruitment and onboarding process for all new hires and separating employees.
2. Created digital new hire packet.
3. Oversaw, with the support of the City's personnel attorney, the application of legally defensible employee relations.
4. Continued to oversee the City's benefits and safety program and implement strategies to lower the City's health insurance premiums.
5. Reinstated safety committee with regular monthly meetings.
6. Continued to offer training to all employees.
7. Offered numerous wellness events and initiatives to the employee population.
8. Oversaw the implementation of the ACA reporting requirements of forms 1094 and 1095.
9. Reviewed and updated the Employee Handbook.

COMMUNICATION:

1. Redesigned and produced City's 2017 Annual Report.
2. Completed full redesign and reorganization of City's website.
3. Launched City of Brentwood mobile app.
4. Introduced Brentwood Bound identity, established informational and educational resources, and coordinated Brentwood Bound community engagement task force.
5. Created an updated City of Brentwood Residents' Guide.
6. Increased communication with residents and the community through Nextdoor.com, website, mobile app, social media, and The Pulse.
7. Coordinated media coverage of new Police Chief and other Brentwood-focused news stories.
8. Worked with Brentwood Century Foundation to create sponsorship materials.

INFORMATION TECHNOLOGY:

Audio and Video Projects:

1. Implementation of new Audio and Video in the Council Chambers.
2. Implementation of new Display and computer in the conference room at City Hall.
3. Installation of new Audio and Video systems in all meeting rooms in the Rec Center.
4. Migrated many standalone systems to the City centralized surveillance (Avigilon) and badge access (RS1) systems. This allowed for more resources, features, and efficiencies gained.
5. Implementation of new Badge Access systems at both Public Works and the Rec Center.
6. Implementation of new Camera system in the Police Interview Room.
7. Implementation of new Surveillance system at Public Works.
8. Setup an Avigilon Gateway server to allow remote viewing of City Surveillance cameras

Public Safety:

1. Aided with research and migrated to the AT&T Public Safety Network (FirstNet).
2. Reprogrammed phone system to correctly report street addresses when 911 is dialed.
3. Assisted with Research and evaluations as it relates to a regional initiative through REJIS and DOJ for Body Cameras.
4. Assisted the Fire Dept. with wiring the new space in the Basement.
5. Assisted with Evaluating Central County Dispatch.
6. Assisted with Drone Research.

Infrastructure projects:

1. Migrated to VMware for server virtualization.
2. Implemented Veeam for server backup and recovery.
3. Migrated to the new Microsoft Anti-virus platform.
4. Replaced all City-wide shared Ricoh MF copiers.

Efficiencies / Collaboration:

1. Implemented Wireless connectivity at the Public Works Building.
2. Purchased many new Surface Pro's and I pads for remote / field use. Allowed staff to be more productive in the field.
3. Research, testing, and implementation as it relates to a "virtual receptionist" for the Police Lobby.
4. Reprogrammed and made new recordings for phone system call routing as it relates to Customer Service City-wide.

5. Digital Signatures for Brentwood Bound Plan.
6. Implemented a new Board Meeting Management system (BoardDocs).
7. Implemented a City-wide Intranet (SharePoint).
8. Migrated to a new and hosted version of ADP.
9. MyGOV implementation... Permits and Inspections, Contractor Registration, Code Enforcement, and Business Licensing.

Redundancy:

1. Replaced the City core internet with one that has redundant power supplies.
2. Implemented a redundant fiber connection from Charter for City-Wide Internet Access. We also moved the REJIS connection over to this, which saved money.
3. Implemented a point-to-point wireless connection between the Rec Center and City Hall when the Fiber was broken.

Security:

1. Performed a third-party network security audit and test.
2. Created a segmented network for PCI computer traffic.
3. Implemented a Mobile Device Management system for all City-owned mobile devices.
4. Performed Budget and Technology planning for the whole City.
5. Monitored Helpdesk that allows us to handle issue more efficiently and greatly improve response times.
6. Provided Project Management for all IT Related Projects in the City.

Performance Measures

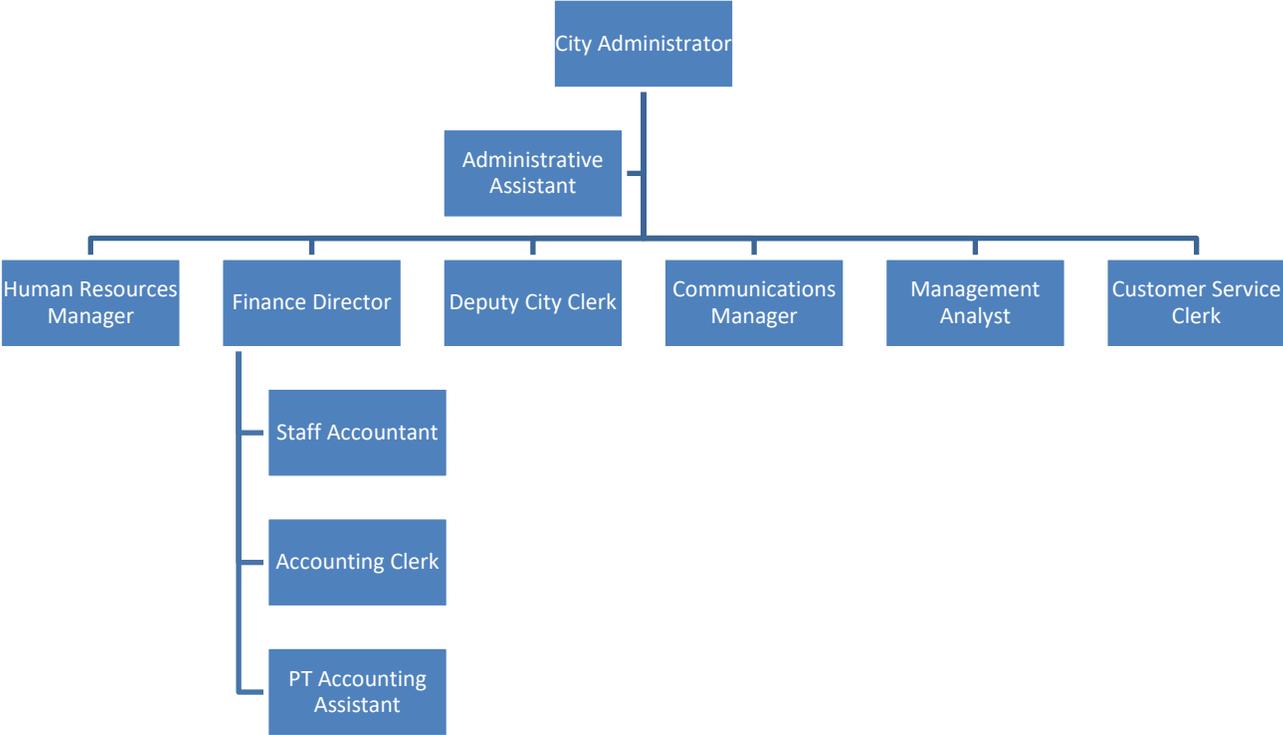
Administration	2017 (Actual)	2018 (Estimate)	2019 (Projected)
Visits to city website	234,777	238,000	243,000
Annual training hours per department employee	48.25	50.25	50.75
Annual city-wide rate of turnover (resignations/terminations only)	8.53%	7.95%	7.50%
Employees without an on-the-job injury	89.38%	93.75%	91.36%
Workers compensation claims	34	19	15
General and auto liability claims	11	18	18
Personnel-related policy violation complaints investigated and resolved	100%	100%	100%
External auditor recommendations	2	1	0
Correcting journal entries (accuracy measure)	74	55	40

ADMINISTRATION DEPARTMENT

BUDGETED POSITIONS

Position	2018	2019
City Administrator/City Clerk	1	1
Administrative Assistant	1	1
Finance Director	1	1
Human Resources Manager	1	1
Communications Manager	1	1
Management Analyst	1	1
Deputy City Clerk	1	1
Accounting Clerk	1	1
Staff Accountant	1	1
Customer Service Clerk	1	1
Accounting Assistant PT	.5	.5
TOTAL	10.5	10.5

ADMINISTRATION DEPARTMENT
ORGANIZATIONAL STRUCTURE



ADMINISTRATION DEPARTMENT
ACCOUNT DESCRIPTIONS – FY 2019
10-01-01-XXXX

PERSONNEL SERVICES:

Salaries & Wages Full-time 6000: This line item provides funds for ten (10) full-time employees in this department – (\$690,942).

Full Time Overtime 6005: This line item provides funds for full-time non-exempt employees utilized for special projects or work that requires additional time to accomplish such as board or committee meetings – (\$6,000).

Salaries and Wages Part-time 6010: This line item provides funds for part-time staffing to assist with special projects throughout the year – (\$27,456).

Employee Benefits 6065: The City continues to offer this shared coverage as an important employee benefit in order to attract quality, skilled employees to the City. The City also provides Life Insurance, Long Term and Short-Term Disability Insurance and employee assistance service. Provides funds for employee benefits (health care, dental, vision and life insurance, LAGERS) – (\$167,525).

MATERIAL AND SUPPLIES:

Supplies & Materials 6420: This line item provides funds for offices supplies for City Hall, Administration, Finance, and Human Resources – (\$10,000).

CONTRACTUAL SERVICES:

Educational Benefits 6070: This line item provides funds to support employees' educational benefits (\$875), and International City/County Management Association Credentialed Manager Program ICMA-CM (\$125) – (\$1,000).

Advertising 6160: This line item provides funds for bid notices, public hearing notices, job ads, annual budget, annual CAFR – (\$1,500).

Travel/Meetings 6185: This line item provides funds to cover hotels, meals, airline expense for employees to attend annual Missouri Municipal League conferences (MML) (\$1,000), Missouri City/County Management Association winter and spring conferences (MCMA) (\$500), International Council of Shopping Centers (\$1,250), Missouri City Clerk/Finance Officers Association (MCCFOA) seminars and conferences and monthly meetings (\$100), Missouri Government Finance Officers Association (GFOA-MO) seminars, Annual National Government Finance Officers Association conferences and monthly meetings (\$500), Saint Louis City/County Management Association (SLACMA) monthly meetings (\$100), Saint Louis Area Human Resources Consortium monthly meetings (\$100), International Institute of Municipal Clerks (IIMC) conferences (\$1,000), International City/County Management Conference (\$700), Missouri Local Government Employees Retirement System (LAGERS) Annual Conference (\$100), CALEA Certification Program (\$700) and employee mileage reimbursements (\$450) – (\$6,500).

Petro Products 6195: This line item provides funds for fuel for the City Administrator’s vehicle – (\$200).

Miscellaneous Contractual 6210: This line item provides funds for compensation consultants, monitoring consultant for sales tax revenues, contractual services used for training, application fee for submission of the CAFR to the Government Finance Officers Association, and the cost for a FOCUS St. Louis CORO Fellow – (\$32,500).

Training 6240: This line item provides funds for additional training and education for job revitalization and keeping up with current trends and practices for employees in the Administration department – (\$1,000).

Dues & Subscriptions 6365: This line item provides funds for organizational dues for employees – Missouri Municipal League (MML) (\$75), International City/County Management Association (ICMA) (\$1150), Missouri City/County Management Association (MCMA) (\$100), Missouri City Clerk/Finance Officers Association (MCCFOA) (\$100), International Council of Shopping Centers (\$800), National and Missouri Government Finance Officers Association (GFOA) (\$240), Municipal League of Metro St. Louis (MLMST) (\$75) and Saint Louis City/County Management Association (SLACMA) (\$100), Society of Human Resource Management (SHRM) (\$180), and International Public Management Association for Human Resources (IPMA) (\$150), International Institute of Municipal Clerks (IIMC) (\$250), St. Louis Area GFOA (\$100), Mastercard annual dues (\$150), and Sam’s charge card annual dues (\$130) – (\$3,600).

Printing 6375: This line item provides funds for envelopes, letterhead, special projects, annual budget, CAFR, etc. – (\$1,800).

ADMINISTRATION DEPARTMENT (10-01-01-XXXX)												
Account Number	Account Descriptions	Actual 2015	Actual 2016	Actual 2017	Budget 2018	Through 09/30 2018	Estimated thru 2018	Adopted 2019	Projected 2020	Projected 2021	Budget % Change	
	Personnel Services											
6000	SALARIES FULL TIME	508,343	482,233	526,799	669,506	418,203	575,500	690,942	711,670	733,020	3.20%	
6005	FULL TIME OVERTIME	7,337	12,919	2,279	3,000	4,988	6,500	6,000	6,000	6,000	100.00%	
6010	SALARIES PART TIME	15,568	18,044	6,613	15,000	6,864	15,000	27,456	28,280	29,128	83.04%	
6025	LONGEVITY EXPENSE	1,069	45	-	-	-	-	-	-	-	-	
6050	ATTENDANCE INCENTIVE	-	-	-	-	-	-	-	-	-	-	
6065	EMPLOYEE BENEFITS	134,795	115,894	100,408	172,268	99,923	137,000	167,525	175,901	184,696	-2.75%	
	Subtotal:	667,111	629,135	636,099	859,774	529,978	734,000	891,923	921,851	952,844	3.74%	
	Materials & Supplies											
6420	SUPPLIES & MATERIALS	10,435	8,189	11,084	10,000	6,517	10,000	10,000	10,000	10,000	0.00%	
	Subtotal:	10,435	8,189	11,084	10,000	6,517	10,000	10,000	10,000	10,000	0.00%	
	Contractual Services											
6070	EDUCATIONAL BENEFITS	1,745	(1,480)	10	2,000	10	100	1,000	1,000	1,000	-50.00%	
6160	ADVERTISING	2,163	2,736	1,097	2,500	624	1,500	1,500	1,500	1,500	-40.00%	
6185	TRAVEL/MEETINGS	4,717	6,453	3,982	5,800	5,432	5,800	6,500	5,500	5,500	12.07%	
6195	PETRO PRODUCTS	1,493	159	184	250	120	150	200	200	200	-20.00%	
6210	MISC CONTRACTUAL EXP	42,706	74,752	20,004	35,000	31,091	32,500	32,500	32,500	32,500	-7.14%	
6240	TRAINING	4,294	1,639	382	2,500	118	1,000	1,000	1,000	1,000	-60.00%	
6365	DUES & SUBSCRIPTIONS	1,882	4,624	2,841	3,500	2,877	3,500	3,600	3,650	3,700	2.86%	
6375	PRINTING	1,217	966	2,271	1,500	1,693	1,750	1,800	1,800	1,800	20.00%	
6440	POSTAGE	-	26	7	-	-	-	-	-	-	-	
	Subtotal:	60,217	89,876	30,776	53,050	41,964	46,300	48,100	47,150	47,200	-9.33%	

COMMUNITY SERVICES
ACCOUNT DESCRIPTIONS -FY 2019
10-01-04-XXXX

CONTRACTUAL SERVICES:

Community Relations 6145: This line item provides funds for City of Brentwood Annual Holiday Open House, Monthly Ads in The Pulse Newspaper, Annual Storm Inlet Marker Day, National Day of Prayer, Municipal Employee Appreciation Luncheon, Veterans Day Celebration, Monthly Coffee with the Mayor, Monthly Pastoral Lunch, Civics Class for Elementary School Students, Workshops, Flowers, ADA Accommodations, four (4) Community Shred Days for Brentwood residents, two (2) electronics/household hazardous waste collection days, Centennial commemorative items, and Brentwood Century Foundation - (\$48,200).

Newsletter 6147: This line item provides funds for printing and mailing of the city's quarterly newsletter and additional special edition newsletters - (\$9,000).

Miscellaneous Contractual 6210: This line item provides funds for the ADA inclusion coordinator – The Recreational Council (\$9,375), Public Relations Consultant Services (\$5,000), and third-party vendor for audio/video recording of meetings (\$5,000) – (\$19,375).

Festival Expense 6220: This line item provides funds for the Centennial-Year Brentwood Days Festival - (\$95,000).

COMMUNITY SERVICES (10-01-04-XXXX)												
Account Number	Account Descriptions	Actual 2015	Actual 2016	Actual 2017	Budget 2018	Through 09/30 2018	Estimated 2018	Adopted 2019	Projected 2020	Projected 2021	Budget % Change	
Revenues												
4545	FESTIVAL REVENUE	-	-	-	10,000	17,815	17,815	23,500	25,000	26,500	135.00%	
Expenditures												
6145	COMMUNITY RELATIONS	13,747	21,861	20,832	31,900	8,931	31,500	48,200	16,500	16,500	51.10%	
6147	NEWSLETTER	5,578	6,005	5,143	9,700	7,232	8,800	9,000	9,000	9,000	-7.22%	
6210	MISC CONTRACTUAL EXPENSES	19,535	32,725	44,452	13,500	9,042	12,000	19,375	14,500	14,500	43.52%	
6220	FESTIVAL EXPENSE	-	-	-	75,000	61,497	80,582	95,000	80,000	80,000	26.67%	
6222	CHANNEL 60	17,575	13,193	14,484	13,800	9,450	13,250	-	-	-	-100.00%	
TOTAL EXPENDITURES		56,435	73,784	84,911	143,900	96,152	146,132	171,575	120,000	120,000	19.23%	

MUNICIPAL OPERATING EXPENSES
ACCOUNT DESCRIPTIONS – FY 2019
10-01-05-XXXX

PERSONNEL SERVICES:

Employee Benefits 6065: This line item is for city-wide employee health insurance deductible reimbursements - (\$100,000).

Retiree Benefits 6067: This line item is for city-wide accrued leave payouts for retirements and other employee separations per the related policies in the Employee Handbook - (\$200,000).

MATERIAL, SUPPLIES AND CONTRACTUAL SERVICES:

Utilities 6115: This line item includes the yearly bill amounts for Cable, Internet and Wi-Fi, Telephones, Water, Sewer, Gas and Electric including the additional operating expenses for more street lighting - (\$340,000).

Insurance 6150: This line item includes SLAIT insurance premiums for property, liability and workers' compensation - (\$575,000).

Professional Services 6151: This line item includes funds for city-wide consulting services that are not directly attributable to one department - (\$2,500).

Engineering 6155: This line item includes funds for city-wide engineering services requests and additional traffic studies throughout the city that are not directly attributable to one department - (\$10,000).

Accounting 6165: This line item provides funds for the annual audit and year-end financial accounting services - (\$40,000).

Legal 6170: This line item provides funds for legal services (City Attorney, Prosecutor, and Labor Attorney) and yearly updates to the Vernon Annotated Missouri Statutes - (\$125,000).

Miscellaneous Contractual Expenses 6210: This line item provides funds for city-wide contractual expenses such as bank fees, document destruction, pest control, code maintenance, and random drug and pre-placement testing services, post-accident testing, post-offer drug testing, and fitness for duty testing, cooperative IT agreement with the City of Clayton, on-site janitorial services for City Hall, monthly fees for water coolers in City Hall, and offsite storage of computer backup tapes- (\$300,000).

Repairs and Maintenance 6215: This line item provides funds for maintenance and repairs in City Hall - (\$6,000).

Training 6240: This line item provides funds for city-wide employee training programs - (\$2,000).

Printing 6375: This line item provides funds for non-departmental city-wide printing - (\$2,000).

Supplies & Materials 6420: This line item provides funds for supplies and materials for city-wide training, meetings and special events, i.e. Employee Wellness and Activities Committee, Bi-Annual Benefits Fair and fitness for duty test creation - (\$7,000).

Postage 6440: This line item provides funds for city-wide postage as this will no longer be budgeted within each department - (\$12,000).

Safety Program 6442: This line item provides funds for the city-wide training and on-going training on new safety manual (\$200), First Aid Kits for City Buildings - monthly maintenance and restocking (\$1,300) - (\$1,500).

Copier Supplies 6460: This line item provides funds for non-departmental copier charges - (\$11,000).

Transfers Out 7005: This line item provides funds to the Capital Improvements Fund for Prop P expenditures (\$232,712) and to the Sewer Improvements Fund to cover the decreased revenues due to the reduction in the number of households assessed (\$90,000) - (\$322,712).

MUNICIPAL OPERATING DEPARTMENT (10-01-05-XXXX)												
Account Number	ACCOUNT DESCRIPTIONS	Actual 2015	Actual 2016	Actual 2017	Budget 2018	Through 09/30 2018	Estimated 2018	Adopted 2019	Projected 2020	Projected 2021	Budget % Change	
	Expenditures											
6065	EMPLOYEE BENEFITS	82,660	97,383	76,946	85,000	89,032	100,000	100,000	100,000	100,000	17.65%	
6067	RETIREE BENEFITS	93,141	211,498	237,188	200,000	66,278	200,000	200,000	200,000	200,000	0.00%	
6115	UTILITIES	381,850	459,360	357,248	350,695	213,896	340,000	340,000	341,000	342,000	-3.05%	
6150	INSURANCE	438,114	467,772	516,908	522,750	561,610	570,000	575,000	585,638	596,472	10.00%	
6151	PROFESSIONAL SERVICES	9,538	8,566	2,092	5,000	1,800	2,000	2,500	2,500	2,500	-50.00%	
6155	ENGINEERING	1,303	750	-	15,000	-	12,000	10,000	10,000	10,000	-33.33%	
6160	ADVERTISING	1,080	-	420	-	-	-	-	-	-	-	
6165	ACCOUNTING	34,981	36,780	32,981	35,000	39,074	50,000	40,000	41,000	42,000	14.29%	
6170	LEGAL	130,924	138,909	141,126	124,000	87,917	125,000	125,000	127,000	129,000	0.81%	
6210	MISC CONTRACTUAL EXPENSES	102,838	153,300	346,683	300,000	253,585	300,000	300,000	305,000	305,000	0.00%	
6215	EQUIPMENT REPAIRS	15,842	-	-	8,600	3,491	5,000	6,000	6,000	6,000	-30.23%	
6230	BUILDING REPAIRS	-	-	-	-	-	-	-	-	-	-	
6240	TRAINING	1,080	-	147	3,000	390	1,500	2,000	3,000	3,000	-33.33%	
6375	PRINTING	918	1,591	1,862	2,000	707	2,000	2,000	2,000	2,000	0.00%	
6420	SUPPLIES & MATERIALS	1,944	3,096	2,849	5,500	6,854	7,000	7,000	7,000	7,000	27.27%	
6440	POSTAGE	11,672	13,204	11,054	13,500	8,576	11,000	12,000	12,000	12,000	-11.11%	
6442	SAFETY PROGRAM	1,734	1,576	699	1,600	517	1,000	1,500	1,600	1,600	-6.25%	
6445	MISCELLANEOUS EXPENSE	1,002	-	-	-	-	-	-	-	-	-	
6448	BAD DEBT EXPENSE	0	-	14,243	-	250	250	-	-	-	-	
6460	COPIER SUPPLIES	8,585	8,735	11,231	11,000	7,428	10,300	11,000	11,000	11,000	0.00%	
7005	TRANSFERS OUT-Capital	250,000	622,000	150,000	641,000	-	736,000	322,212	345,006	210,395	-49.73%	
7006	TRANSFERS OUT-Stormwater/Parks	-	-	-	-	-	-	-	-	-	-	
	TOTAL EXPENDITURES	1,569,206	2,224,519	1,903,679	2,323,645	1,341,404	2,473,050	2,056,212	2,099,743	1,979,967	-11.51%	

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Fire Department

FIRE DEPARTMENT

Mission Statement

To prevent the loss of life and to control or reduce the loss of property by applying our professional knowledge and resources to provide for the safety and security of the citizens of Brentwood; and the highest priority to provide the best fire and EMS service to all citizens and visitors to our City.

Goals and Objectives

1. Continue the ADA compliance project at the fire station and the most cost effective and functional remedy for the elevator installation.
2. Improve the knowledge and capabilities of our management team through improved training, and evaluations to provide residents with leadership through catastrophic events i.e., a natural disaster, civil unrest, major hazardous materials incidents.
3. Continue improving operational readiness through additional training for emergency responses, flash flooding events, trench rescues, high angle rescues, swift water rescues, and hazardous materials incidents.
4. Work towards lowering our recent ISO rating from a 3 to a 2 in the coming year(s).
5. Continue improving health and wellness of fire department employees with the implementation of a new physical fitness policy.

Accomplishments

1. Increased special operations training, i.e., technical rescue - rope rescue, high angle rescue, trench rescue, and swift water rescue.
2. Lowered Insurance Service Organization (ISO) rating one full point from 4 to 3.
3. Completed Phase two of the mold remediation project (i.e., reconstruction of the second-floor ceiling spaces and fitness room expansion in the basement).
4. Completed renovation and furnishing of the firefighters' living space.
5. Repurpose of the temporary living space into a multipurpose (i.e., meetings, training, and emergency operations center) use in the basement of the fire station.
6. Purchase of new ballistic resistant helmets.

Performance Measures

Sworn Fire and EMS	2017 (Actual)	2018 (Estimate)	2019 (Projected)
Salary & benefits without overtime pay	\$1,937,321	\$1,930,000	\$1,920,847
Personnel expenditures - overtime	\$78,694	\$90,000	\$90,000
Total expenditures	\$2,016,015	\$2,025,976	\$2,010,847

Other Operating Expenditures	2017 (Actual)	2018 (Estimate)	2019 (Projected)
Direct services	\$36,939	\$35,600	\$35,600
Support services	\$57,784	\$ 0	\$ 0
Total – other operating expenditures	\$94,723	\$35,600	\$35,600

Structure fires by building type	2017 (Actual)	2018 (Estimate)	2019 (Projected)
1-2 family residential structures	15	26	21
Multi-family residential structures	1	4	3
Commercial and industrial structures	3	5	4

Fire incidents involving non-structures and non-fires	2017 (Actual)	2018 (Estimate)	2019 (Projected)
Non-structures	27	14	20
Non-fire incidents	2066	1595	1830

EMS annual call volume	2017 (Actual)	2018 (Estimate)	2019 (Projected)
Medical or Illness calls	915	942	900
Trauma calls	205	159	182
Cardiac Arrests	8	2	5

% of Emergency Fire Calls Only	2017 (Actual)	2018 (Estimate)	2019 (Projected)
Time from call entry to conclusion of dispatch was 1 minute or less	67.74%	60.36%	64%
Time from call dispatched to arrival on scene was 2 minutes or less	13.02%	11.69%	12.35%
Time from call entry to arrival on scene was 5 minutes or less	66.13%	59.17%	62.65%
Time from call entry to arrival on scene was 8 minutes or less	100%	100%	100%
Time from conclusion of dispatch to arrival on scene was 5 minutes or less	88.71%	86.98%	88%

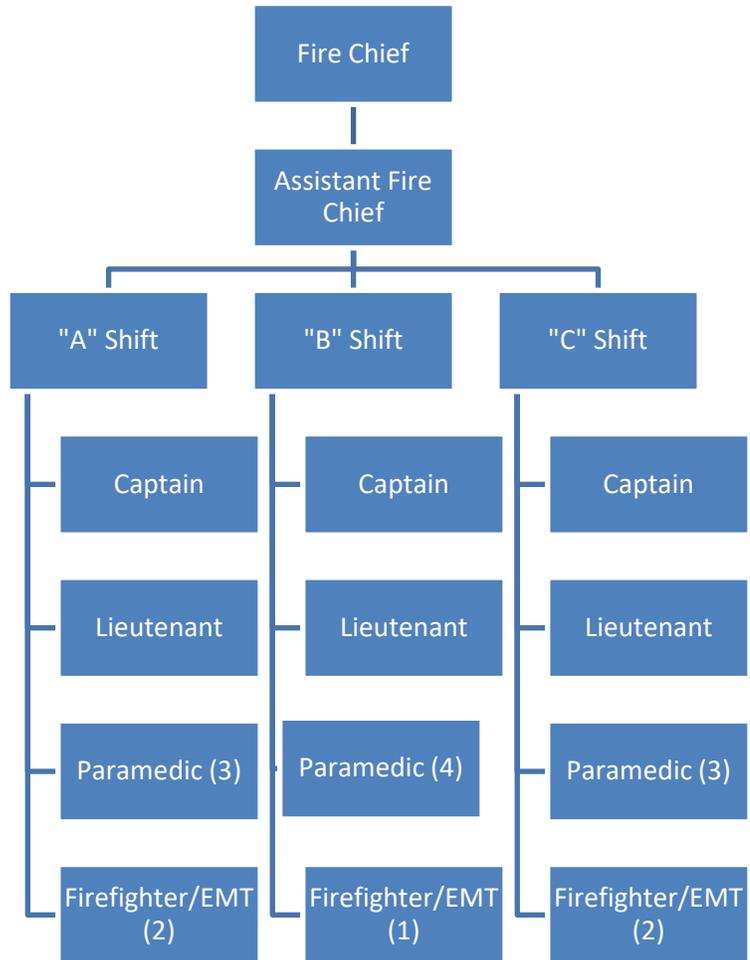
FIRE DEPARTMENT

BUDGETED POSITIONS

Position	2018	2019
Fire Chief	1	1
Assistant Fire Chief	1	1
Captain	3	3
Lieutenant	3	3
Paramedic/firefighter	10	10
Firefighter/EMT	5	5
TOTAL	23	23

FIRE DEPARTMENT

ORGANIZATIONAL STRUCTURE



FIRE DEPARTMENT
ACCOUNT DESCRIPTIONS
10-02-01-XXXX

PERSONNEL SERVICES:

Salaries and Wages Full Time 6000: This account includes salaries for (23) full time employees – (\$1,920,847).

Full Time Overtime 6005: This line item provides overtime – (\$90,000).

Holiday Expense 6030: This line item provides funds for working holidays – (\$73,874).

Employee Benefits 6065: The City continues to offer this shared coverage as an important employee benefit in order to attract quality, skilled employees to the City. The City also provides Life Insurance, Long Term and Short-Term Disability Insurance and employee assistance service. This line item provides funds for employee benefits (health care, dental, vision and life insurance, Police and Firefighters pension – (\$284,500).

Clothing Allowance 6390: This line item provides uniform allowance to buy and maintain uniforms for all fire personnel at \$720 each – (\$16,560).

MATERIAL & SUPPLIES:

Supplies & Materials 6420: Included in this line item are the costs of EMS supplies, office supplies, daily operational materials and supplies required to operate our facility and equipment, photo development, building and janitorial supplies, Fire Prevention/Public relations materials – (\$35,600).

CONTRACTUAL SERVICES:

Educational Benefits 6070: This line item provides funds to support one employee's advanced education – (\$3,000).

Advertising 6160: This line item includes funding for the cost of advertising for job openings in local news publications – (\$2000).

Travel & Meetings 6185: This line item includes the cost of hotels and meals for department-related travel – (\$5000).

Petro Products 6195: This line item includes an estimated usage of 3,800 gallons of diesel fuel for the fire trucks and ambulance and an estimated usage of 3,200 gallons of regular fuel for the department's staff vehicles – (\$18,000).

Miscellaneous Contractual 6210: This line item includes the costs associated with hiring lists or promotion testing for new employee/s and/or promotion testing material, Medical Exams for 2 new employees, 2 New Employee Psychological Exams and one promotional exam, Physical Ability Testing (CPAT) for 2 new employees, Fire Service Health and Wellness Program for 23 employees, Ambulance

Billing fees for EMS Management Consultants (our billing agency), Stericycle Bio waste and drug disposal contract, Self-Contained Breathing Apparatus testing, ladder testing, fire extinguisher service, Turn Out Gear maintenance contract, Preventative Maintenance for Overhead doors, Preventative Maintenance for building generator, Calibration and inspection of all carbon monoxide detection equipment mobile and fixed, Fire alarm and building monitoring system, Heating Ventilation Air Conditioning Preventative Maintenance Contract, Annual kitchen range hood cleaning and maintenance, Maintenance contract for heart monitors and city-wide AED's – (\$91,664).

Training 6240: Included in this line item are funds to train crews for special operations such as rope rescue training, trench collapse, advanced firefighter training and live fire events, Emergency Medical Service refresher classes provided by a variety of speakers, miscellaneous seminars, books and reference materials, Peer fitness trainer, FDIC seminar, Shared Training Officer- Brentwood, Clayton, and Maplewood Fire Departments – (\$75,200).

Dues & Subscriptions 6365: Funding is included for dues to several professional organizations including St. Louis County Fire Chief's Association, St. Louis County Special Operations membership, 2 National Fire Protection Association memberships, Central Core EMS Officers, Central Core Training Officers, 2 BackStoppers memberships, Sam's Club, and membership in the International Association of Fire Chiefs, Arson investigator dues – (\$3,445).

Printing 6375: This line item provides funds for business cards, letterhead and envelopes, and the annual cost of the department copy machine – (\$3,500).

Uniform Purchase 6400: This line item includes funds to issue personal protective gear for new employees, for replacement and repair of departmental uniforms and structural firefighting gear due to operational damage, Brentwood Centennial uniforms and insignia – (\$15,500).

FIRE DEPARTMENT (10-02-01-XXXX)												
Account Number	Account Descriptions	Actual 2015	Actual 2016	Actual 2017	Budget 2018	Through 09/30 2018	Estimated 2018	Adopted 2019	Projected 2020	Projected 2021	Budget % Change	
Personnel Services												
6000	SALARIES FULL TIME	1,895,569	1,936,236	1,937,321	1,935,976	1,391,227	1,930,000	1,920,847	1,976,071	2,032,883	-0.78%	
6005	FULL TIME OVERTIME	69,969	107,128	78,674	90,000	35,227	90,000	90,000	90,000	90,000	0.00%	
6025	LONGEVITY EXPENSE	21,721	14,025	-	-	-	-	-	-	-	-	
6030	HOLIDAY EXPENSE	74,176	71,959	64,817	65,554	46,195	65,554	73,874	75,998	78,183	12.69%	
6050	ATTENDANCE INCENTIVE	-	-	-	-	-	-	-	-	-	-	
6065	EMPLOYEE BENEFITS	267,329	266,226	285,299	274,766	217,016	278,500	284,500	298,725	313,661	3.54%	
6390	CLOTHING ALLOWANCE	16,675	16,085	16,560	16,560	8,280	16,560	16,560	16,560	16,560	0.00%	
	Subtotal:	2,345,440	2,411,658	2,382,671	2,382,856	1,697,945	2,380,614	2,385,781	2,457,354	2,531,287	0.12%	
Materials & Supplies												
6420	SUPPLIES & MATERIALS	36,939	61,001	33,919	35,600	18,084	35,600	35,600	37,500	39,500	0.00%	
	Subtotal:	36,939	61,001	33,919	35,600	18,084	35,600	35,600	37,500	39,500	0.00%	
Contractual Services												
6070	EDUCATIONAL BENEFITS	2,162	1,723	3,000	3,000	2,250	3,000	3,000	6,000	9,000	0.00%	
6160	ADVERTISING	914	81	1,209	1,000	-	1,500	2,000	2,000	1,500	100.00%	
6185	TRAVEL/MEETINGS	3,346	2,422	1,397	3,000	3,640	3,731	5,000	5,000	6,500	66.67%	
6195	PETRO PRODUCTS	12,701	14,477	15,959	18,000	12,084	18,000	18,000	18,000	18,000	0.00%	
6210	MISCELLANEOUS CONTRACTUAL	15,929	31,006	71,732	78,986	43,073	78,000	91,664	88,000	89,000	16.05%	
6240	TRAINING	4,331	5,371	35,490	65,000	44,398	59,000	75,200	77,000	78,500	15.69%	
6250	LINEN SERVICE	0	-	-	-	-	-	-	-	-	-	
6365	DUES & SUBSCRIPTIONS	1,119	2,364	2,093	3,040	2,304	2,304	3,445	3,500	3,500	13.32%	
6375	PRINTING	3,633	3,453	2,511	3,500	1,732	3,500	3,500	3,500	3,750	0.00%	
6400	UNIFORM PURCHASE	13,616	6,043	6,909	12,000	9,579	12,000	15,500	13,000	14,000	29.17%	
6440	POSTAGE	34	7	-	-	-	-	-	-	-	-	
6445	MISCELLANEOUS EXPENSE	-	-	-	-	100	-	-	-	-	-	
	Subtotal:	57,784	66,948	140,299	187,526	119,161	181,035	217,309	216,000	223,750	15.88%	
	TOTAL EXPENDITURES	2,440,163	2,539,608	2,556,888	2,605,982	1,835,190	2,597,249	2,638,690	2,710,854	2,794,537	1.26%	

Judicial Department

JUDICIAL DEPARTMENT

Mission Statement

The Brentwood Municipal Division Court is committed to providing the independent and equitable administration of justice in an atmosphere focused on respect, community safety, and offender accountability.

Goals and Objectives

1. Preserving a professional and courteous environment.
2. Providing responsive, timely, and pertinent information to all stakeholders.
3. Promoting staff training and professional development.
4. Monitoring all financial accounts and records closely.
5. Maintaining compliance with Missouri Supreme Court regulations and directives.
6. Continuing to streamline office and court room procedures to achieve the most efficiency.
7. Continuing to monitor and update the Judicial Department's Policy and Procedures Manual.

Accomplishments

1. The Municipal Division Court continues to adapt to the myriad number of complex changes that have been mandated in recent years by the Missouri State Legislature with Senate Bill 5 and 572A, the Missouri Supreme Court with changes to Court Operating Rule 37, and the administrative order from the St. Louis County Presiding Judge of the 21st Circuit Court to switch to the state run docketing system, Show - Me Courts, by July 2019 with the host of challenges that this change represents.
2. The Municipal Division Court met all required reporting deadlines as follows: yearly – Court Certification of Substantial Compliance Form to the MO State Auditor Office; semi-annually – Minimum Operating Standards Compliance Form and DWI Statistics Report to the Presiding Judge of St. Louis County, Circuit 21; monthly – Municipal Division Summary Report to the MO Office of the Court Administrator and to the City Administrator of Brentwood.
3. The Municipal Division Court continues to be a participant in the Municourt.net website through REJIS and the YourSTLCourts.com website for transparency and citizen use.
4. The Municipal Division Court voluntarily participates each year in the Better Family Life Amnesty Program which helps individuals lift their arrest warrants at a reduced bond amount to resolve outstanding citations. Three defendants took advantage of this program.
5. Maintained certification in the Criminal Justice Information Systems (CJIS) through the Regional Justice Information Systems (REJIS) and Missouri State Highway Patrol (MSHP).
6. Court Administrator and Deputy Court Clerk maintained certification in the Missouri Association for Court Administration and the Metropolitan St. Louis Association for Court Administration.
7. Hosted the Metropolitan St. Louis Association for Court Administration luncheon meeting for the first time since the inception of the organization in the 1970s.
8. Court Administrator currently serving on the executive board of the Metropolitan St. Louis Association for Court Administration (MSLACA) as Director of Membership.
9. Deputy Court Clerk currently serving on the executive board of the Metropolitan St. Louis Association for Court Administration (MSLACA) as Historian and Website Coordinator.

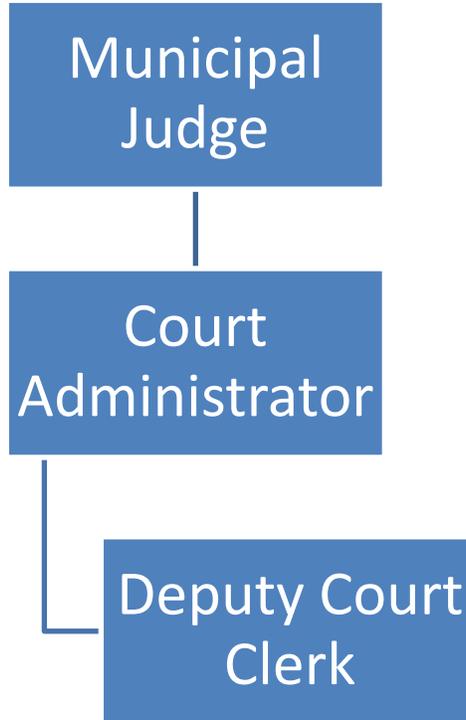
JUDICIAL DEPARTMENT

BUDGETED POSITIONS

Position	2018	2019
Court Administrator	1	1
Deputy Court Clerk	1	1
Total	2	2

JUDICIAL DEPARTMENT

ORGANIZATIONAL STRUCTURE



JUDICIAL DEPARTMENT
ACCOUNT DESCRIPTIONS – FY 2019
10-02-03-XXXX

PERSONNEL SERVICES:

Salaries & Wages Full-time 6000: This line item provides funds for the positions in the judicial department - (\$126,212).

Full Time Overtime 6005: This line item provides funds for full-time non-exempt employees utilized for court night - (\$400).

Salaries and Wages Part-time 6010: This line item provides funds for part-time employees utilized for court night or when the Court Administrator or Deputy Court Clerk is on vacation, sick leave or professional development - (\$2,000).

Employee Benefits 6065: The City continues to offer this shared coverage as an important employee benefit to attract quality, skilled employees to the City. The City also provides Life Insurance, Long Term and Short-Term Disability Insurance and employee assistance service. This line item provides funds for employee benefits (health care, dental, vision and life insurance, LAGERS) - (\$39,000).

MATERIALS & SUPPLIES:

Supplies 6420: This line item provides funds for office supplies - (\$1,500).

CONTRACTUAL SERVICES:

REJIS Commission 6140: This line item provides funds for software maintenance, firewall maintenance, Charter service, server license, line fee - (\$15,200).

Travel & Meetings 6185: This line item provides for mileage, food, and lodging at the Missouri Association for Court Administration Spring Conference and Fall Seminar, the Missouri Municipal and Associate Circuit Judges Association Conference, monthly meetings of the Metropolitan St. Louis Association for Court Administration and all other required meetings for court personnel and judge as mandated by the Presiding Judge of St. Louis County Circuit Court, Division 21. *More training meetings expected in 2019 as we switch to the mandated state-run docketing system - (\$5,500).

Misc. Contractual Services 6210: This line item provides funds for contractual service items that are not accounted for in a special contractual services line item including photocopier monthly fee, paper overages, and repairs, shredding services, assisted services for individuals in the court room as needed, and fee for provisional judge if elected judge is unable to preside over court. *Paper overages expected in 2019 due to mandated switch to state-run docketing system and its requirements. Provisional Judge now budgeted, if needed - (\$3,300).

Training 6240: This line item provides for professional development education training and/or certification fees for the Missouri Municipal and Associate Circuit Judges Conference, the Missouri Association for Court Administration Spring Conference and Fall Seminar, the Metropolitan St. Louis Association for Court Administration Regional Training Sessions, and any training sessions as mandated by the Presiding Judge of St. Louis County Circuit Court, Division 21 - (\$1,350).

Organizational Dues 6365: This line item provides funds for the following organizational dues: Metropolitan St. Louis Association for Court Administration, Missouri Association for Court Administration, National Association for Court Management, and the Missouri Municipal and Associate Circuit Judges Association - (\$575).

Printing 6375: This line item provides funds for court forms, perforated receipt paper, court memo forms, bond forms, envelopes, bank checks and deposit slips, letterhead, business cards, etc. *This line item will drop as specialized forms are replaced with mandated state-issued forms - (\$2,250).

JUDICIAL DEPARTMENT (10-02-03-XXXX)												
Account Number	Account Descriptions	Actual 2015	Actual 2016	Actual 2017	Budget 2018	Through 09/30 2018	Estimated 2018	Adopted 2019	Projected 2020	Projected 2021	Budget % Change	
Personnel Services												
6000	SALARIES FULL TIME	107,429	113,090	116,845	122,973	87,625	120,000	126,212	129,998	133,898	2.63%	
6005	FULL TIME OVERTIME	353	100	345	400	-	400	400	412	424	0.00%	
6010	SALARIES PART TIME	6,288	994	910	2,472	653	1,200	2,000	2,000	2,000	-19.09%	
6025	LONGEVITY EXPENSE	557	-	-	-	-	-	-	-	-	-	
6050	ATTENDANCE INCENTIVE	0	-	-	-	-	-	-	-	-	-	
6065	EMPLOYEE BENEFITS	46,920	35,680	35,739	38,221	29,046	39,200	39,000	40,950	42,998	2.04%	
	Subtotal:	161,548	149,864	153,839	164,066	117,324	160,800	167,612	173,360	179,320	2.16%	
Material & Supplies												
6420	SUPPLIES & MATERIALS	1,275	1,389	667	1,500	780	1,500	1,500	1,550	1,600	0.00%	
	Subtotal:	1,275	1,389	667	1,500	780	1,500	1,500	1,550	1,600	0.00%	
Contractual Services												
6070	EDUCATIONAL BENEFITS	3,076	-	-	3,000	-	-	-	-	-	-100.00%	
6140	REGIS COMMUNICATION	12,240	12,114	9,183	15,200	4,265	5,475	15,200	8,000	7,000	0.00%	
6160	ADVERTISING	506	-	-	-	-	-	-	-	-	-	
6185	TRAVEL/MEETINGS	2,057	2,744	2,901	4,300	2,484	4,600	5,500	5,550	5,600	27.91%	
6210	MISC CONTRACTUAL EXPENSES	1,130	1,074	913	1,500	1,757	2,300	3,300	3,300	3,300	120.00%	
6240	TRAINING	600	934	950	1,350	525	650	1,350	1,400	1,450	0.00%	
6365	DUES & SUBSCRIPTIONS	362	315	325	575	200	575	575	600	625	0.00%	
6375	PRINTING	888	1,166	670	2,250	138	1,000	2,250	2,150	2,100	0.00%	
6440	POSTAGE	0	-	-	-	-	-	-	-	-	-	
	Subtotal:	20,859	18,347	14,942	28,175	9,369	14,600	28,175	21,000	20,075	0.00%	
	TOTAL EXPENDITURES	183,683	169,599	169,448	193,741	127,473	176,900	197,287	195,910	200,995	1.83%	

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Legislative Department

LEGISLATIVE DEPARTMENT

Mission Statement

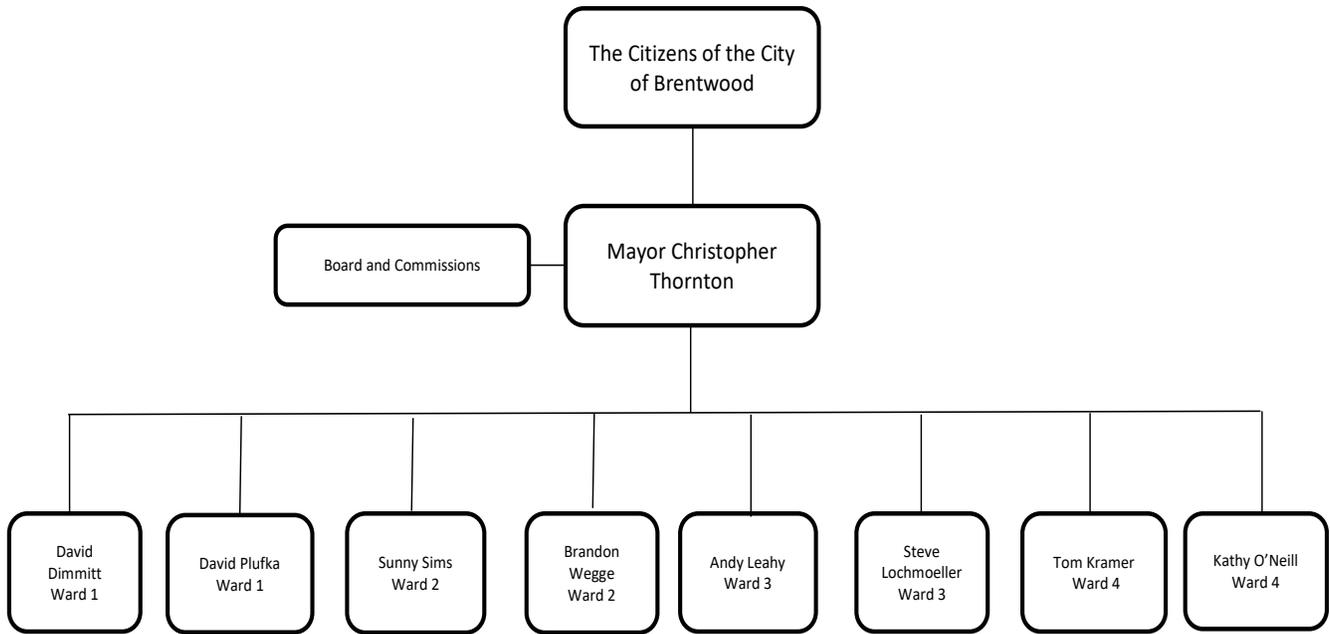
Brentwood is a thriving, progressive community; a unique premier residential community that offers a wide variety of housing options, including single family homes in a variety of desirable housing styles, upscale yet affordable condominium developments and apartments; a full service community that provides fully-staffed police and fire departments, city-owned and operated residential trash and curbside recycling services, and one-stop shop licensing and permitting. With its housing quality and variety, beautiful neighborhoods, ample parks and walking trails, and top-notch city services, continue to make sure Brentwood is a very sought-after community to live, work, play and recreate.

Goals and Objectives

1. Provide leadership.
2. Treat city employees with respect, recognize their special talents and training, and listen to their advice.
3. Continue to be proactive in economic development and focuses on how to continue to have a vibrant commercial and industrial sector.
4. Recognize that high quality City services are to a large extent dependent on a strong business community.
5. Provide and further enhance a strong economic base by encouraging revenue-producing, high quality, "clean" retail, commercial and industrial development that is compatible with a community of homes atmosphere.
6. Provide the highest quality municipal services, consistent with the resources available to us.
7. Allocate such resources fairly to meet the needs of the community as a whole, while recognizing the needs of various segments within the City.
8. Deliver a pleasing community atmosphere and a level of maintenance of public streets, parks, rights-of-way and other public facilities that is consistent with the level of maintenance our citizens provide to their private property.
9. Recognize and promote individual property rights while ensuring that the rights of others are not infringed upon.
10. Offer quality parks, recreation opportunities, library and other information services, senior and youth programs to our citizens.
11. Promote a positive community spirit and pride in the community.
12. Provide quality control systems for the efficient movement of traffic.
13. Provide for the alternative transportation needs of all segments of the community.
14. Assure that residents will be safe in their homes and neighborhoods.
15. Prepare for disasters and provide for the protection of life and property in such event.
16. Protect, maintain and enhance the City's public infrastructure.
17. To anticipate the long-term needs of the infrastructure and take prudent steps to provide for those needs.
18. Provide high quality public safety for all the citizens of Brentwood and our guests.

Accomplishments

1. Adopted and implemented best practices as set forth in the St. Louis Area Police Chief's Association (SLAPCA).
2. Authorized a Chapter 353 Plan in connection with the Brentwood Bound Plan to include Manchester Road enhancements, Deer Creek flood mitigation, extension of the Great Rivers Greenway Connector and assemblage and redevelopment of commercial properties acquired in connection and to complement the other project elements.
3. Reviewed and adopted 48 ordinances and 30 resolutions as of November 1, 2018.
4. Approved a donations, sponsorships and facility naming policy to ensure that those gifts keep with the mission, philosophy and policies of the City of Brentwood and occur within an ethical framework that preserves the integrity of municipal making processes.
5. Approved an intergovernmental cooperation agreement for conveyance and confinement of prisoner services with the City of Richmond Heights.
6. Authorized an agreement between the City of Brentwood Police Department and the Brentwood School District for a school resource officer. The position works closely with our schools to best protect students, teachers, and visitors through such tools as identification of threats, de-escalation processes, social media monitoring, response to an emergency, drug awareness and prevention, and follow-up care for at-risk students.



LEGISLATIVE DEPARTMENT
ACCOUNT DESCRIPTIONS – FY 2019
10-01-03-XXXX

PERSONNEL SERVICES

Salaries & Wages Mayor & Board of Aldermen 6020: This line item provides funds for the compensation of the Mayor and Board of Aldermen - (\$72,000).

Salaries & Wages of the Planning & Zoning Commission 6055: This line item provides funds for the compensation of the Planning & Zoning Commission members - (\$12,600).

Salaries & Wages of the Board of Adjustment/ Architectural Review Board 6060: This line item provides funds for the compensation of the members of the Board of Adjustment and Architectural Review Board - (\$3,900).

Employees Benefits 6065: Social Security, Medicare and LAGERS benefits for the Legislative Department - (\$8,900).

MATERIALS & SUPPLIES:

Supplies & Materials 6420: This line item provides funds for supplies for the Board of Aldermen - (\$500).

CONTRACTUAL SERVICES:

Travel & Expenses 6185: This line item provides funds for costs related to travel and accompanying expenses: Missouri Municipal League (MML), International Council of Shopping Centers (ICSC), National League of Cities (NLC), Urban Land Institute (ULI), Brentwood Chamber of Commerce and Saint Louis County Municipal League (STML), CALEA Conference for Compliance Award - (\$5,300).

Miscellaneous Contractual 6210: This line item provides funds for contractual service items that are not accounted for in a special contractual services line item - (\$600).

Election Expense 6280: This line item provides funds for expenses for the elections - (\$11,000).

Dues & Subscriptions 6365: This line item provides funding for membership fees: Missouri Municipal League (MML); Brentwood Chamber of Commerce; Route 66 Association of Missouri; Mayor of Small Cities; Municipal League of Metro St. Louis; International Council of Shopping Centers, ICSC; Suburban Mayors of Saint Louis County; International Council for Local Environmental Initiatives, ICLEI, Credit Card Annual Renewal Fee, and Urban Land Institute, ULI - (\$6,000).

LEGISLATIVE DEPARTMENT (10-01-03-XXXX)												
Account Number	Account Descriptions	Actual 2015	Actual 2016	Actual 2017	Budget 2018	Through 09/30 2018	Estimated 2018	Adopted 2019	Projected 2020	Projected 2021	Budget % Change	
	Personnel Services											
6020	SALARIES - ELECTED OFFICIALS	73,326	73,137	72,001	72,000	52,766	72,000	72,000	72,000	72,000	0.00%	
6055	SALARIES P&Z BOARD	9,900	8,900	11,500	12,600	6,300	10,000	12,600	13,000	13,000	0.00%	
6060	SALARIES BD OF ADJUSTMENT	1,050	1,900	3,800	3,900	1,500	2,500	3,900	3,900	3,900	0.00%	
6065	EMPLOYEE BENEFITS	10,220	9,141	8,925	8,967	6,243	8,500	8,900	9,345	9,812	-0.75%	
	Subtotal:	94,496	93,078	96,226	97,467	66,810	93,000	97,400	98,245	98,712	-0.07%	
	Material & Supplies											
6420	SUPPLIES & MATERIALS	2,474	940	2,193	500	290	500	500	500	500	0.00%	
	Subtotal:	2,474	940	2,193	500	290	500	500	500	500	0.00%	
	Contractual Services											
6185	TRAVEL/MEETINGS	3,370	2,799	2,785	3,300	4,709	5,000	5,300	5,000	5,000	60.61%	
6210	MISC CONTRACTUAL EXPENSES	0	665	751	600	-	600	600	600	600	0.00%	
6240	TRAINING	-	-	570	1,000	-	-	-	-	-	-100.00%	
6280	ELECTION EXPENSE	4,592	11,467	12,136	10,000	5,010	5,500	11,000	5,500	5,500	10.00%	
6365	DUES & SUBSCRIPTIONS	6,369	5,263	5,869	6,300	5,224	6,000	6,000	6,500	6,500	-4.76%	
6375	PRINTING	882	159	-	300	-	300	-	-	-	-100.00%	
	Subtotal:	15,212	20,353	22,111	21,500	14,943	17,400	22,900	17,600	17,600	6.51%	
	TOTAL EXPENDITURES	112,182	114,372	120,530	119,467	82,042	110,900	120,800	116,345	116,812	1.12%	

Parks and Recreation Department

PARKS AND RECREATION DEPARTMENT

Mission Statement

Provide exceptional spaces and opportunities for a sustainable future that best serves the evolving needs of our community.

Goals and Objectives

1. Assist with the City of Brentwood's Centennial Celebration.
 - a. Host at least one event per month during the Centennial by either enhancing a current event or creating a new event for the Centennial.
 - b. Create a year-long calendar highlighting the activities occurring during the Centennial.
 - c. Assist the Communications Manager with the promotion and execution of the Centennial Celebration.
 - d. Assist the Brentwood Century Foundation, as appropriate, with their Centennial events.
2. Continue to improve the health, diversity and tree quality of the Brentwood Urban Forest.
 - a. Implement Year 2 of the Emerald Ash Borer Plan.
 - b. Complete scheduled pruning and preventative maintenance on all trees in Ward II.
 - c. Continue comprehensive tree planting program.
 - d. Continue tree maintenance, including pruning and preventative maintenance, and watering program throughout the entire City.
3. Expand the marketing efforts of the Parks & Recreation Department.
 - a. Complete a marketing plan for the department.
 - b. Increase the Parks & Recreation Department's social media presence.
 - Finish the year with over 2,000 Facebook followers
 - Finish the year with over 500 Twitter followers
 - Finish the year with over 500 Instagram followers
 - c. Consistent utilization of free online resources to market programs and events.
 - d. Launch a specific marketing plan highlighting the Brentwood Recreation Complex meeting rooms.
4. Continue to fully utilize the Brentwood Recreation Complex, with a focus on community engagement.
 - a. Expand youth program offerings within the Brentwood Recreation Complex.
 - b. Offer additional Ice Rink events, including an inclusive hockey event.
 - c. Increase Meeting Room utilization during the week.
 - d. Ensure senior partnership with Richmond Heights utilizes the Brentwood Recreation Complex.
5. Increase the Professionalism of the Parks & Recreation Department through staff training and professional involvement.
 - a. Update and implement the Brentwood Recreation Complex Work Procedure Manual.
 - b. Create a customer service training protocol for all part-time staff.
 - c. Create a cross training program for Ice Rink and Community Center Building Managers.
 - d. Encourage staff to become more involved in the state association.

Accomplishments

1. Continued to improve the health, diversity and tree quality of the Brentwood Urban Forest.
 - Completed Year 1 of the Emerald Ash Borer Plan.
 - Completed preventative maintenance, including pruning, on all trees in Ward I.
 - Began implementation of the comprehensive tree planting program.
 - Created a Forestry Services page on the City's website.
2. Enhanced the aesthetics of the Brentwood Park System.
 - Improved horticultural plans by including new planter beds in Hanley Park, Oak Tree Park, Memorial Park and converted several island cul-de-sacs into perennial beds using ornamental grasses, shrubs and perennial flowering plants.
 - Began the implementation of the invasive species management program by clearing 500 feet of honeysuckle and wild vine growth along Deer Creek in Brentwood Park.
3. Received 2018 Missouri Arbor Award of Excellence for the municipal category, presented by the Missouri Department of Conservation.
4. Awarded \$22,837 for the Tree Resource Improvement and Maintenance (TRIM) Grant, to assist the City with replanting the ash trees that are being removed as part of the City's Emerald Ash Borer program.
5. Worked with the Communications Manager to offer two self-defense technique classes, Escape and Evasion Training for adults as well as a Confrontation Avoidance & Safety for Older Adults class.
6. Increased participation in the adult softball league by 17 teams (27%) over 2017.
7. Enhanced the appearance of the Public Works facility by installing two new planter beds, adding decorative mulch around the large stones and adding 300 plants to the native garden.
8. Painted a penguin mural in the Penguin Party Room at the Brentwood Ice Rink, with the hope to increase the satisfaction of the party renters as well as increase the number of parties booked at the Brentwood Ice Rink.
9. Worked with a Brentwood High School Eagle Scout with his project that yielded two new agility/obstacles for the Brentwood Dog Park.
10. Entered into an Intergovernmental Cooperation Agreement with the City of Clayton to build a temporary dog park in Norm West Park.

Performance Measures

<i>Parks and Recreation</i>	2017 (Actual)	2018 (Estimate)	2019 (Projected)
Percentage of parks properly maintained per park inspection index	79%	77%	80%
Cost of park maintenance per acre maintained	\$9,963.90	\$11,682.81	\$13,181.76
Operating revenue per capita	\$124.69	\$115.47	\$123.43
Operating expenditures per capita	\$277.69	\$305.10	\$336.56
Percentage of cost recovery for the Brentwood Recreation Complex	81.46%	72.05%	74.00%
Percentage of cost recovery for all programs	129.42%	120.75%	79.24%
Average number of days to respond to an online citizen request	n/a	1.0	1.0
Average annual training hours per full-time equivalent employee	27.64	28.5	30.0

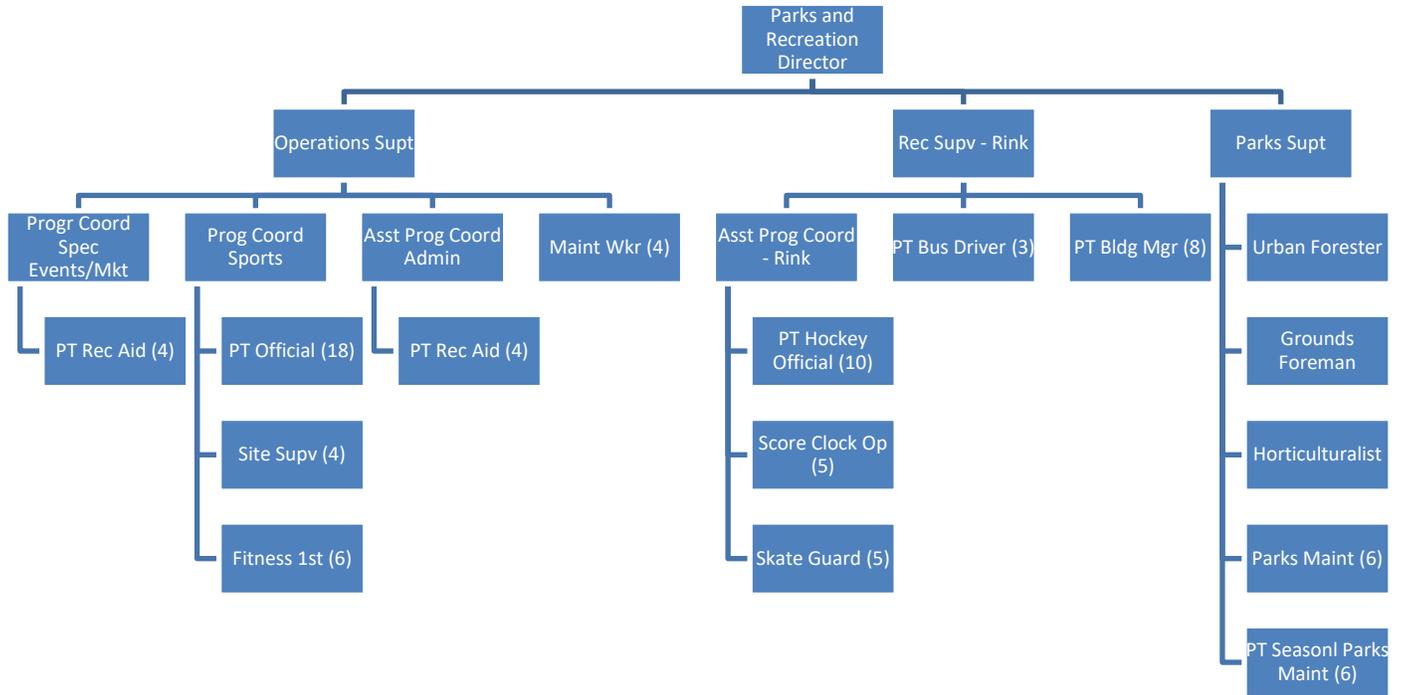
PARKS AND RECREATION DEPARTMENT

BUDGETED POSITIONS

Position	2018	2019
Parks and Recreation Director	1	1
Superintendent	2	2
Recreation Supervisor	1	1
Program Coordinator	2	2
Assistant Program Coordinator	2	2
Urban Forester	1	1
Grounds Foreman	1	1
Horticulturalist	1	1
Maintenance II	5	5
Maintenance I	5	5
Total	21	21

PARKS AND RECREATION DEPARTMENT

ORGANIZATIONAL STRUCTURE



PARKS AND RECREATION DEPARTMENT

ACCOUNT DESCRIPTIONS

50-00-00-XXXX

PERSONNEL SERVICES:

Salaries & Wages Full-time 6000: This line item provides funds for the full-time recreation positions in the Parks & Recreation department – (\$519,030).

Full-time Overtime 6005: This line item provides funds for Brentwood Recreation Complex maintenance staff who work overtime and Holidays – (\$16,583).

Salaries Part-time Parks 6009: This line item provides funds for part-time and seasonal park employees – (\$33,600).

Salaries Part-time Administration 6010: This line item provides funds for part-time employees: Building Managers working at the Community Center and Interns – (\$47,225).

Salaries Part-time Ice Rink 6011: This line item provides funds for the part-time employees: Skate Guards and Learn to Skate Assistants – (\$31,128).

Salaries Part-time Rink Programming 6012: This line item provides funds for the part-time employees: Hockey Scorekeepers and Skating Instructors – (\$56,984).

Salaries Part-time Sports 6013: This line item provides funds for part-time employees: Softball Umpires, Softball Field Supervisors, Volleyball Referees and Sand Volleyball Referees – (\$35,152).

Part-time Overtime Administration 6015: This line item provides funds for part-time employees (Building Managers working at the Community Center) working on holidays – (\$4,047).

Part-time Overtime Ice Rink 6016: This line item provides funds for part-time rink employees (Building Managers working at the Ice Rink and Skate Guards) working on holidays – (\$5,335).

Part-time Overtime Rink Program 6017: This line item provides funds for part-time rink program employees (Hockey Scorekeepers and Skating Instructors) working on holidays – (\$1,551).

Salaries Part-time Magic Bus Drivers 6018: This line item provides funds for part-time Magic Bus Drivers – (\$19,110).

Part-time Rink Administration 6019: This line item provides funds for the part-time employees: Building Managers working at the Ice Rink – (\$68,653).

Salaries & Wages Full-time Parks 6020: This line item provides funds for the full-time park maintenance positions in the Parks and Recreation Department – (\$447,563).

Salaries Part-time General Programming 6021: This line item provides funds for part-time employees to assist with general program such as Parents Night Out – (\$450).

Full-time Overtime Parks 6022: This line item provides funds for full-time park maintenance employees working overtime for special events such as Brentwood Days or snow removal – (\$15,750).

Part-time Overtime Parks 6024: This line item provides funds for part-time and seasonal park employees working overtime and working on Holidays – (\$8,064).

Employee Benefits 6065: The City continues to offer this shared coverage as an important employee benefit to attract quality, skilled employees to the City. The City also provides Life Insurance, Long Term and Short-Term Disability Insurance and Employee Assistance Service. This line item provides funds for employee benefits (health care, dental, vision and life insurance, LAGERS) – (\$346,500).

Educational Benefits 6070: This line item provides funds for the reimbursement for full-time staff to attend work-related college classes – (\$1,000).

Insurance Workers Compensation 6150: This line item provides funds to cover worker's compensation insurance for employees – (\$138,165).

MATERIALS & SUPPLIES:

Supplies & Materials 6420: This line item provides funds for supplies for the Community Center including custodial Supplies, office equipment and miscellaneous expenditures – (\$33,000).

Supplies & Materials Parks 6421: This line item provides funds for supplies related specifically to parks including landscaping materials such as plants, flowers and mulch, materials for turf and athletic field maintenance, and materials to maintain park facilities – (\$105,000).

Supplies & Materials Ice Rink 6422: This line item provides funds for supplies for the Ice Rink including replacement skates and skate aides, materials for hockey goals and ice rink materials such as paint, lines and glass – (\$39,300).

Supplies & Materials Fitness 6423: This line item provides funds for supplies such as weights and yoga mats for fitness programs – (\$500).

Supplies & Materials General Programming 6424: This line item provides funds for supplies for General Programs including craft and snack supplies for youth programs, materials for cooking classes and miscellaneous supplies for youth and adult programs – (\$1,260).

Supplies & Materials Special Events 6425: This line item provides funds for supplies for the Sweetheart Dance, Adult Egg Hunt, Eggstravaganza, Music on the Menu and Halloween Event. Increase in 2019, due to additional Centennial events – (\$10,432).

Supplies & Materials Sports 6426: This line item provides funds for supplies for the Adult Softball Leagues, Volleyball Leagues, as well as other youth and adult sports programs – (\$6,010).

Miscellaneous Expense 6445: This line item provides funds for miscellaneous expenses within the Parks and Recreation Department – (\$1,000).

CONTRACTUAL SERVICES:

Utilities 6115: This line item includes the yearly bill amounts for Cable, Internet and Wi-Fi, Telephones, Water, Sewer, and Electric usage at the Recreation Complex – (\$135,000).

Utilities Parks 6116: This line item includes the yearly bill amounts for Water, Sewer, Electric and Natural Gas (Norm West Park) usage in the parks – (\$38,000).

Recreation Program Sports 6122: This line item provides funds for contractual program expenses related to instructing youth soccer, T-Ball, tennis and sports camps – (\$5,556).

Rink Program Expense 6123: This line item provides funds for contractual program expenses related to the Brentwood Hockey League, Basic Skills class, Summer Boot Camp and the Spring Ice Show. Increase due to the movement of officials into contractual line – (\$78,054).

Recreation Program General Programming 6124: This line item provides funds for contractual program expenses related to instructing youth art, dance, babysitting classes, Santa visits and various adult programs – (\$3,350).

Recreation Program Fitness 6125: This line item provides funds for contractual program expenses related to instructing yoga, Krav Maga and various other fitness programs – (\$8,012).

Recreation Program Special Events 6126: This line item provides funds for contractual expenses related to the Sweetheart Dance, Music on the Menu, Movie at the Firehouse and other department special events. Increase in 2019, due to additional Centennial events – (\$15,388).

Memorial Tree & Bench Program 6130: This line item provides funds for expenses related to the Memorial Tree & Bench Program – (\$1,760).

Advertising 6160: This line item provides funds for departmental advertising including Promotional Products, Postings for jobs, RFP and RFQ, Rental and Ice Rink Promotional Materials and Reach Board membership fee – (\$12,720).

Travel/Meetings 6185: This line item provides funds for the National Conference, State Conference and expenditures related to staff holding Missouri Parks & Recreation Association State Office – (\$5,130).

Petro Products 6195: This line item provides funds including propane for the Ice Resurfacers, as well as fuel for the Magic Bus and Parks and Recreation vehicle – (\$5,900).

Petro Products - Parks 6196: This line item provides funds for fuel for Parks Maintenance vehicles – (\$10,000).

Miscellaneous Contractual Expenses Administration 6210: This line item provides funds for contractual services for the Community Center including security system, fire alarm, Cintas Cleaning services, monthly pest control, floor mat cleaning, fire extinguisher/hood inspections, document destruction, Philibert Security System and the railroad lease – (\$40,703).

Miscellaneous Contractual Expenses Ice Rink 6212: This line item provides funds for contractual services for the Ice Arena including HVAC Maintenance, Ice Resurfacers Blade Sharpening, Cooling Tower Chemical Maintenance and Backflow Testing – (\$69,550).

Miscellaneous Contractual Expenses Parks 6213: This line item provides funds for contractual services for Park Maintenance – (\$75,000).

Training 6240: This line item provides funds for employees to attend the National Conference, State Conference, Local Seminars and specific training on the department's recreation software system – (\$6,760).

Training Parks 6241: This line item provides funds for Park Maintenance employees to attend trainings specific to the maintenance and beautification of the park system and tree maintenance – (\$5,000).

Birthday Party Expense 6280: This line item provides funds for pizza, beverage supplies, and paper products – (\$1,485).

Concessions 6285: This line item provides funds for payment to MPRA for consignment ticket sales – (\$450).

Administration Expense 6300: This line item provides funds for office supplies – (\$4,100).

Richmond Heights Cooperative 6310: This line item provides funds for a program that allows residents to purchase memberships to The Heights at Richmond Heights resident rates. Brentwood pays two-thirds of the rate difference between resident and non-resident. This also includes reimbursement for 50% of the Richmond Heights Program Coordinator per the Intergovernmental Agreement for Senior Citizen Recreation Programming Services – (\$94,688).

Dues & Subscriptions 6365: This line item provides funds for membership dues to the National Recreation and Park Association, Missouri Parks and Recreation Association, Sam's Club, United States Tennis Association as well as yearly subscription to ASCAP, BMI, SESAC and Sirius – (\$4,360).

Printing 6375: This line item provides funds for business cards, letterhead, maps, forms, signs and brochures – (\$9,000).

Uniform Purchase 6400: This line item provides funds for shirts and outerwear for full-time administration staff as well as part-time welcome desk staff – (\$3,255).

Uniform Purchase Parks 6401: This line item provides funds for staff shirts and outerwear for Park Maintenance staff – (\$5,000).

Postage 6440: This line item includes funds for postage – (\$6,900).

Copier Supplies 6460: This line item provides funds for the lease of the copiers in the community center and ice arena as well as toner and other supplies – (\$5,900).

Forestry – Park Trees 6470: This line item provides funds for equipment for staff to maintain the City's park trees, maintain the tree inventory software, and for forestry related equipment – (\$40,000). See Public Works budget, account number 10.03.05.6470, for street tree related expenditures.

CAPITAL:

Brentwood Bound (Manchester Renewal) Project: This line item is for costs related to the Brentwood Bound Project which includes flood mitigation, improving Highway 100 (Manchester Road), and the Deer Creek Greenway Connector – (\$12,575,753).

Park Capital Expense 6485: This line item provides capital funds for the following projects – (\$455,610):

- Hanley Park Design and Bid Documents (\$53,600)
- Hanley Park Dog Park Water Line (\$10,000)
- IT capital replacement, including the replacement of staff computers, printers and projectors, purchase of a tablet for maintenance staff, point to point wireless connection, new UPS for the network closet and the purchase of the pass management module for Rec-Trac (\$22,010)
- Zamboni Batteries (\$20,000)
- Hanley Park Sports Corridor Project (\$350,000)

Debt Service Principal – Series 2015 & Series 2018 COP 6555: This line item includes funds for the annual debt service principal payment on the series 2015 COP issue of \$3,870,000 used for the recreation center renovation project and the 2018 COP issue of \$43,390,000 used for Brentwood Bound – (\$725,000).

Interest and Fiscal Charges 6556: This line item provides funds for debt issuance costs and the first interest payment on the debt related to the recreation center renovation project and Brentwood Bound – (\$1,691,775).

PARKS & RECREATION DEPARTMENT (50-00-00-XXXX)												
Account Number	ACCOUNT DESCRIPTIONS	Actual 2015	Actual 2016	Actual 2017	Budget 2018	Through 09/30 2018	Estimated 2018	Adopted 2019	Projected 2020	Projected 2021	Budget % Change	
	Revenues											
4002	AD VALOREM TAXES	(1,097)	(657)	(266)	-	-	-	-	-	-		
4025	SALES TAX	2,931,308	2,993,370	2,949,735	3,051,567	2,348,022	3,051,567	3,108,021	3,165,519	3,224,081	1.85%	
4031	RESERVES	-	-	-	-	-	-	-	-	-		
4200	MEMORIAL TREE & BENCH PROGRAM	-	250	500	500	-	500	2,500	3,000	3,250	400.00%	
4210	MSD-EXEC WALK FUNDING	417,210	-	-	-	-	-	-	-	-		
4300	RECREATION FEES - SPORTS	-	47,488	65,365	72,541	75,014	74,750	75,832	78,000	81,000	4.54%	
4301	RECREATION FEES - FITNESS	-	5,653	5,073	5,968	5,671	9,012	10,148	10,351	10,558	70.04%	
4302	RECREATION FEES - GENERAL	-	2,418	4,757	6,285	5,629	6,285	6,475	6,700	7,000	3.02%	
4303	RECREATION FEES - SPECIAL	-	2,954	1,355	3,375	1,179	2,700	4,763	4,906	5,053	41.13%	
4304	RECREATION FEES - SENIOR	-	11,958	712	1,500	-	1,500	1,500	1,500	1,500	0.00%	
4305	PARK PERMITS	-	40,029	45,378	38,115	43,701	43,000	44,225	45,552	46,918	16.03%	
4310	ROOM RENTALS	-	113,188	118,511	121,200	84,403	119,500	121,000	124,630	128,369	-0.17%	
4326	RINK FEES	-	279,836	315,801	298,900	224,714	300,500	316,575	326,072	335,854	5.91%	
4335	ICE RINK ADMISSIONS	-	91,291	106,284	92,700	69,317	93,500	100,700	103,721	106,833	8.63%	
4340	ICE RINK RENTALS	-	241,235	312,238	244,551	251,475	254,000	285,755	294,328	303,158	16.85%	
4341	BIRTHDAY PARTY FEES	-	8,574	8,892	8,790	6,550	8,400	8,695	8,956	9,225	-1.08%	
4342	DOG PARK MEMBERSHIPS	-	-	4,425	3,750	919	5,000	10,000	5,000	5,000	166.67%	
4345	RINK CONCESSIONS	-	194	132	450	698	698	450	450	450	0.00%	
4350	SKATE RENTALS	-	11,907	10,690	10,000	7,633	10,500	10,750	11,073	11,405	7.50%	
4365	VENDING	-	2,510	2,875	2,750	967	2,050	2,350	2,420	2,493	-14.55%	
4510	SALE OF CITY PROPERTY	-185	17,030	1,964	-	-	-	-	-	-		
4525	INTEREST INCOME	46,365	4,199	4,549	7,000	3,859	7,000	7,000	7,000	7,000	0.00%	
4535	INSURANCE/OTHER SETTLEMENTS	9,174	-	17,053	-	-	-	-	-	-		
4545	FESTIVAL REVENUE	90	5,150	9,050	-	-	-	-	-	-		
4555	MISCELLANEOUS INCOME	-	-	-	-	960	-	-	-	-		
4570	SPONSORSHIPS/DONATIONS	11,425	15,000	6,800	9,350	4,600	5,050	25,150	17,000	19,000	168.98%	
4585	SLAIT PREMIUM RETURN	5,750	19,510	20,358	15,000	-	20,500	15,000	15,000	15,000	0.00%	
4599	DEBT PROCEEDS	13,352	-	-	-	39,225,000	39,225,000	-	-	-		
4625	TRANSFER IN	-	-	-	630,000	-	630,000	-	-	300,000	-100.00%	
4950	INTERGOVERNMENTAL RECEIPT	-	137,002	371,305	164,000	1,305	11,305	164,000	370,000	-	0.00%	
	INTERGOVERNMENTAL RECEIPT-GRG								1,000,000	1,000,000		
	TOTAL REVENUE	3,433,391	4,050,089	4,383,535	4,788,292	42,361,613	43,882,317	43,320,889	5,601,178	5,623,147	-9.76%	

PARKS & RECREATION DEPARTMENT (50-00-00-XXXX)		Actual	Actual	Actual	Actual	Budget	Through 09/30	Estimated	Adopted	Projected	Projected	Budget
Account	ACCOUNT	2015	2016	2017	2018	2018	2018	2018	2019	2020	2021	% Change
Number	DESCRIPTIONS											
	<u>Expenditures</u>											
	<u>Personnel Services</u>											
6000	SALARIES FULL TIME	500,383	474,188	477,692	523,264	340,786	471,350	519,030	534,601	550,639		-0.81%
6005	FULL TIME OVERTIME	3,480	8,324	19,340	18,900	3,952	15,500	16,583	17,080	17,593		-12.26%
6009	SALARIES PART TIME-PARKS	-	9,698	3,301	30,000	5,003	8,000	33,600	34,600	35,600		12.00%
6010	SALARIES PART TIME-ADMIN	25,822	60,839	32,408	45,948	32,744	35,750	47,225	48,642	50,101		2.78%
6011	SALARIES PART TIME-RINK	28,075	40,665	18,992	31,462	11,602	19,700	31,128	32,062	33,024		-1.06%
6012	SALARIES PART TIME-RINK PROG	57,885	87,278	81,712	83,534	47,275	77,500	56,984	58,693	60,454		-31.78%
6013	SALARIES PART TIME-SPORTS	17,092	22,604	27,842	26,348	24,717	34,908	35,152	35,855	36,572		33.41%
6015	PART-TIME OVERTIME-ADMIN	138	51	1,591	4,390	179	1,500	4,047	4,168	4,293		-7.81%
6016	PART-TIME OVERTIME-RINK	1,766	2,318	1,966	4,562	1,456	2,500	5,335	5,495	5,659		16.94%
6017	PART-TIME OVERTIME-RINK PROG	1,416	2,513	1,482	2,550	1,454	2,550	1,551	1,545	1,591		-39.18%
6018	SALARIES PART TIME-MAGIC BUS	17,744	19,055	17,334	19,457	11,841	18,500	19,110	19,683	20,274		-1.78%
6019	PART-TIME RINK ADMIN	17,351	28,077	65,276	59,955	45,772	62,500	68,653	70,713	72,834		14.51%
6020	SALARIES FULL TIME - PARK	-	286,557	382,745	448,962	309,191	426,576	447,563	460,990	474,820		-0.31%
6021	SALARIES PART TIME GENL PROG	-	-	-	675	-	300	450	500	600		-33.33%
6022	FULL TIME OVERTIME - PARK	-	6,559	8,755	15,000	3,403	9,000	15,750	16,500	17,400		5.00%
6024	PART-TIME OVERTIME - PARK	-	285	66	5,000	-	-	8,064	8,306	8,555		61.28%
6025	LONGEVITY EXPENSE	3,439	-	-	-	-	-	-	-	-		-
6065	EMPLOYEE BENEFITS	168,160	265,295	287,517	349,561	235,133	349,561	346,500	385,391	404,661		-0.88%
6070	EDUCATIONAL BENEFITS	-	-	-	750	-	-	1,000	1,000	1,000		33.33%
6150	INSURANCE	111,105	116,627	129,334	131,586	144,285	144,286	138,165	145,073	152,327		5.00%
	Subtotal:	953,856	1,480,932	1,557,351	1,801,904	1,218,794	1,679,981	1,795,880	1,880,897	1,947,997		-0.33%
	<u>Materials & Supplies</u>											
6420	SUPPLIES & MATERIALS	26,734	23,134	24,209	32,000	9,173	30,250	33,000	34,000	35,000		3.13%
6421	SUPPLIES & MATERIALS-PARK	36,577	87,693	86,366	100,000	46,317	97,980	105,000	107,200	109,200		5.00%
6422	SUPPLIES & MATERIALS-ICE RINK	19,629	15,459	29,737	39,500	23,973	36,900	39,300	40,479	41,693		-0.51%
6423	SUPPLIES & MATERIALS-FITNESS	86	431	94	200	427	450	500	550	600		150.00%
6424	SUPPLIES & MATERIALS-GENL PROG	69	739	318	960	643	960	1,260	1,400	1,600		31.25%
6425	SUPPLIES & MATERIALS-SPEC EVENTS	4,648	2,305	1,569	2,638	1,839	2,250	10,432	4,520	4,611		295.45%
6426	SUPPLIES & MATERIALS-SPORTS	3,089	4,812	7,037	5,785	3,754	5,750	6,010	6,200	6,500		3.89%
6427	SUPPLIES & MATERIALS-SENIOR PROG	118	146	626	-	-	-	-	-	-		-
6445	MISCELLANEOUS EXPENSE	380	641	1,004	1,000	474	950	1,000	1,000	1,000		0.00%
	Subtotal:	91,331	135,359	150,961	182,083	86,599	175,490	196,502	195,349	200,204		7.92%

ACCOUNT NUMBER	ACCOUNT DESCRIPTIONS	Actual 2015	Actual 2016	Actual 2017	Budget 2018	Through 09/30 2018	Estimated 2018	Adopted 2019	Projected 2020	Projected 2021	Budget % Change
	Contractual Services										
6115	UTILITIES	98,109	100,354	125,878	135,000	105,166	132,000	135,000	140,400	146,017	0.00%
6116	UTILITIES PARK	48,454	35,465	42,970	45,091	33,545	40,000	38,000	39,200	40,400	-15.73%
6122	RECREATION PROGRAM-SPORTS	4,242	3,304	3,304	5,918	1,947	2,626	5,556	5,667	5,780	-6.12%
6123	RINK PROGRAM	8,505	11,404	15,249	17,660	14,354	17,635	78,054	75,396	77,657	341.98%
6124	RECREATION PROGRAM-GENL PROG	232	691	2,466	3,066	2,202	3,050	3,350	3,500	3,750	9.26%
6125	RECREATION PROGRAM-FITNESS	4,652	3,848	3,178	4,178	3,136	7,063	8,012	8,252	8,450	91.77%
6126	RECREATION PROGRAM-SPEC EVENT	9,644	4,182	5,839	5,888	5,800	5,630	15,388	11,615	11,848	161.35%
6127	RECREATION PROGRAM-SR PROG	4,580	2,299	786	-	-	-	-	-	-	-
6130	MEMORIAL TREE & BENCH PROG	15	-	75	40	15	40	1,760	1,800	1,900	4900.00%
6160	ADVERTISING	5,257	4,549	5,642	4,720	2,421	3,575	12,720	12,974	13,234	169.49%
6185	TRAVEL/MEETINGS	3,890	1,340	2,919	4,790	1,579	4,750	5,130	5,234	5,390	7.10%
6196	PETRO PRODUCTS	5,488	5,207	4,909	5,500	3,134	5,250	5,900	6,136	6,381	7.27%
6196	PETRO PRODUCTS - PARKS	-	5,780	9,897	9,000	7,296	9,500	10,000	10,300	10,609	11.11%
6210	MISC CONTRACTUAL EXP-ADMIN	15,921	27,741	83,725	70,931	17,508	55,250	40,703	41,517	42,347	-42.62%
6212	MISC CONTRACTUAL EXP-ICE RINK	44,029	60,425	63,506	71,650	44,409	71,500	69,550	71,637	73,786	-2.93%
6213	MISC CONTRACTUAL EXP-PARKS	-	32,327	64,493	75,000	36,307	72,000	75,000	77,250	79,500	0.00%
6215	EQUIPMENT REPAIRS	325	-	-	-	-	-	-	-	-	-
6216	EQUIPMENT REPAIRS-PARKS	-	-	135	-	-	-	-	-	-	-
6220	FESTIVAL EXPENSE	67,145	78,834	73,944	-	-	-	-	-	-	-
6240	TRAINING	4,438	4,081	3,796	5,590	2,252	5,500	6,760	6,895	7,033	20.93%
6241	TRAINING PARKS	-	2,014	1,282	4,000	4,032	4,032	5,000	5,250	5,500	25.00%
6280	BIRTHDAY PARTY EXPENSE	1,075	1,384	1,296	1,319	841	1,200	1,485	1,529	1,575	12.59%
6285	CONCESSIONS	1,741	294	140	450	596	596	450	450	450	0.00%
6300	ADMINISTRATION EXP	2,945	3,244	3,333	3,800	2,091	3,700	4,100	4,250	4,500	7.89%
6310	RICHMOND HEIGHTS COOP	53,044	60,589	50,605	95,663	57,327	93,750	94,688	97,494	100,481	-1.02%
6365	DUES & SUBSCRIPTIONS	5,700	3,498	3,459	4,160	827	4,100	4,360	4,447	4,536	4.81%
6375	PRINTING	9,161	6,846	5,604	8,500	2,562	6,150	9,000	9,180	9,364	5.88%
6400	UNIFORM PURCHASE	1,856	1,634	2,697	3,015	2,240	3,000	3,255	3,320	3,387	7.96%
6401	UNIFORM PURCHASE PARKS	-	3,548	4,643	5,000	1,695	4,500	5,000	5,250	5,500	0.00%
6440	POSTAGE	4,261	2,716	2,624	5,500	712	4,500	6,900	7,000	7,200	25.45%
6460	COPIER SUPPLIES	5,258	5,419	4,761	5,500	3,373	5,250	5,900	6,100	6,200	7.27%
6470	FORESTRY	-	1,345	15,645	40,000	10,958	35,000	40,000	41,200	42,400	0.00%
	Subtotal:	409,965	473,003	608,801	640,929	367,618	602,115	691,021	703,243	725,175	7.82%
ACCOUNT NUMBER	ACCOUNT DESCRIPTIONS	Actual 2015	Actual 2016	Actual 2017	Budget 2018	Through 09/30 2018	Estimated 2018	Adopted 2019	Projected 2020	Projected 2021	Budget % Change
	Capital										
6480	STORM WATER EXPENSE	95	62,383	3,360	-	-	-	-	-	-	-
6481	EXECUTIVE WALK APT PROJECT	-	-	-	-	-	-	-	-	-	-
6482	MANCHESTER RENEWAL PROJECT	-	-	726,476	599,372	981,083	3,500,000	12,575,753	11,760,000	9,410,000	1998.15%
6485	PARK CAPITAL EXPENSE	6,525,962	913,605	829,731	1,026,502	56,609	1,025,027	455,610	857,967	841,102	-55.62%
6550	PARK DEBT SERVICE 1993	-	-	-	-	-	-	-	-	-	-
6555	DEBT SERVICE PRINCIPAL	-	-	465,000	475,000	-	475,000	725,000	790,000	885,000	52.63%
6556	INTEREST AND FISCAL CHARGES	1,590	2,120	123,270	57,015	55,577	724,768	1,691,775	1,670,025	1,643,800	2867.25%
7000	TRANSFER OUT	590,146	592,477	-	-	-	-	-	-	-	-
	Subtotal:	7,117,793	1,570,585	2,147,836	2,157,889	1,093,269	5,724,795	15,448,138	15,077,992	12,779,902	615.89%
	TOTAL EXPENDITURES	8,572,945	3,609,879	4,464,949	4,782,805	2,766,280	8,182,381	18,131,551	17,857,481	15,653,278	279.10%
	Net Income	-5,139,554	440,210	(81,414)	5,487	39,595,333	35,699,936	(13,810,662)	(12,256,303)	(10,030,131)	-
	Beginning Fund Balance	7,223,188	2,083,634	2,523,844	2,442,430	2,442,430	2,442,430	38,142,366	24,331,704	12,075,402	-
	Ending Fund Balance	2,083,634	2,523,844	2,442,430	2,447,917	42,037,763	38,142,366	24,331,704	12,075,402	2,045,271	893.98%

Brentwood Bound Plan (Manchester Road Corridor) - \$12,575,753

Existing Floodplain



Decreased Floodplain after Implementation of Brentwood Bound Plan



Deer Creek Flood Mitigation



Conceptual Renderings

Manchester Road Improvements



Conceptual Renderings

Deer Creek Greenway Connector

Explanation:

In January 2017, the City of Brentwood commissioned a team of consultants to evaluate and recommend a comprehensive citywide development plan to renew the Manchester Road corridor. In May 2017, the Board of Aldermen approved three projects for implementation: Deer Creek Flood Mitigation, Manchester Road Improvements, and Deer Creek Greenway Connector.

Hanley Park Design and Construction Documents: \$53,600



Explanation:

The Parks & Recreation Department is recommending removing the handball, sand volleyball and tennis courts and replacing them with improved sand volleyball courts, a tennis practice wall, half-court basketball court and a new entry plaza for Hanley Park. This project would complete the design and the construction documents for this project.

Hanley Park Dog Park

Water Line: \$10,000



Explanation:

The Parks & Recreation Department is recommending adding a water fountain with a dog bowl to the Hanley Park Dog Park. This project would include tapping into the water line and installation of the water fountain.

Hanley Park

Sports Corridor Project: \$350,000



Explanation:

The Parks & Recreation Department is recommending improving the Hanley Park Sports Corridor. This project includes the removal of the handball, sand volleyball and tennis courts and replacing them with improved sand volleyball courts, a tennis practice wall, half-court basketball court and a new entry plaza for Hanley Park.

Zamboni

Battery Replacement: \$20,000



Explanation:

The Parks & Recreation Department purchased an electric Zamboni in 2015. The batteries, needed to power the Zamboni, need to be replaced every 3 – 5 years. This project replaces the original batteries and ensures that the electric Zamboni continues to perform optimally at the Brentwood Ice Rink.

Planning and Development Department

PLANNING AND DEVELOPMENT DEPARTMENT

Mission Statement

Deliver excellent customer service to Brentwood residents, businesses, the development community, and other City departments by providing a one-stop shop for community development, land use planning, zoning, building code administration, code enforcement, floodplain management, and economic development services. Efficient execution of these services assists the City's overall effort to maintain an exceptional quality of life for residents, attract commercial development, and protect private investment within the City.

Goals and Objectives

1. Provide superior development application processing and permitting and inspection services.
 - a. Enhance the MyGov permit tracking system to continue to improve customer service by allowing direct online access to permit and code enforcement updates.
 - b. Manage building permit, architectural review, and site plan review services in an open and transparent platform.
 - c. Continue to identify opportunities for all permits issued by the Department to be reviewed and issued online.
 - d. Review need for a full-time Code Enforcement position to improve response time in resolving code issues impacting Brentwood residents, businesses and property owners.
2. Improve the quality of Department information provided to the public.
 - a. Provide an initial response to all inquiries received through MyGov Request Tracker module within 2 working days.
 - b. Continue development of digital files to reduce time to provide information to the public.
 - c. Continue to work with Communications Manager to utilize social media and the community newsletter to inform public of Department services and activities.
 - d. Work with appropriate personnel to review opportunities to utilize a Geographic Information System (GIS) and linking additional data for internal and external use.
3. Operate in a fiscally responsible manner.
 - a. Continue reviewing fees, comparing with other area municipalities, and update as needed.
 - b. Identify needs and seek grants for community development and capital improvement projects.
4. Attract and protect private investment in Brentwood.
 - a. Update the Brentwood Zoning Ordinance and Building Codes in support of high quality, sustainable development.
 - b. Continue making progress and gaining support for the City's long-term floodplain management/redevelopment goals for the Manchester Road Corridor.
 - c. Continue to facilitate the City's participation in the CDBG Home Improvement Program administered by St. Louis County.

- d. Deliver strong enforcement of all code violations, and City-initiated remediation of problematic properties, to encourage continued investment in Brentwood.
- 5. Promote economic development opportunities within the City of Brentwood.
 - a. Proactively reach out to developers and property owners to promote opportunities for investment in non-residential areas.
 - b. Work with property owners to develop promotional brochures that can be used for potential redevelopment areas.
 - c. Attend the International Council of Shopping Centers (ICSC) conference to promote the City's commercial districts and redevelopment opportunities.
 - d. Assist with the development of zoning text amendments to encourage reinvestment in the Manchester Road Corridor.
- 6. Promote professional growth and certification of all department employees.
 - a. Continue to require and maintain certifications through appropriate professional organizations by position (AICP, CFM and various ICC certifications).
 - b. Promote active involvement in professional organizations (APA, SEMA, MABOI).
 - c. Develop Multi-Disciplinary Inspector I and II positions to encourage professional development within the Department based upon achieving International Code Council (ICC) Professional Development Certifications.

Accomplishments

- 1. Completed adoption of the City's Comprehensive Plan, "*Brentwood 20/20, A Vision for the Future*" and initiating recommendations from the Plan; Manchester Road Renewal (Brentwood Bound), Hanley Industrial Court Rebranding, and several text amendments.
- 2. Completed Local Update of Census Addresses Operation (LUCA) for preparation of 2020 Census.
- 3. Processed several rezoning map amendments, conditional use permits and site development plans for a new three-story office building, dental office, an auto repair shop, and renovation of McDonald's.
- 4. Processed ten (10) variance requests for various area bulk requirements.
- 5. Processed architectural review of thirty-four (34) residential improvements and additions and eleven (11) new single-family residences.
- 6. Advised and conducted 1,100 inspections on the completion of residential and commercial projects including the new construction of West Community Credit Union facilities and the interior renovation of the new location of Bed Bath & Beyond.
- 7. Provided inspection services and issued 645 residential occupancy permits.
- 8. Facilitated CDBG FY 18 grant request and submitted grant application to St. Louis County.
- 9. Continued coordination with Metropolitan St. Louis Sewer District (MSD) on Project Clear and attended weekly construction meetings.

Performance Measures

<i>Planning and Development</i>	2017 (Actual)	2018 (Estimate)	2019 (Projected)
# of days from complaint to investigation	1.5	1.5	1.5
Value of residential renovation and new construction projects	\$6,493,012	\$7,00,000	\$7,000,000
Value of commercial renovation and new construction projects	\$5,754,270	\$10,000,000	\$12,000,000
Percent of CDBG funds expended	100%	100%	100%

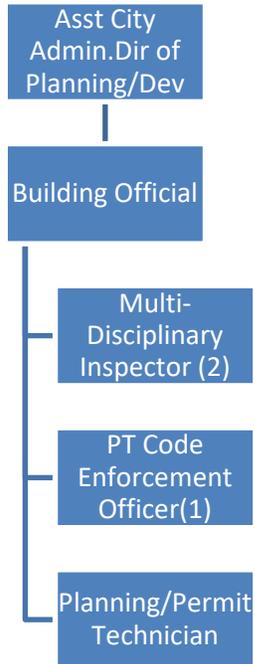
PLANNING AND DEVELOPMENT DEPARTMENT

BUDGETED POSITIONS

Position	2018	2019
Assistant City Administrator/ Director of Planning & Development	1	1
Building Official	1	1
Multi-Disciplinary Inspector	2	2
Code Enforcement Officer (Part-Time)	.5	.5
Planning/Permit Technician	1	1
TOTAL	5.5	5.5

PLANNING AND DEVELOPMENT DEPARTMENT

ORGANIZATIONAL STRUCTURE



PLANNING AND DEVELOPMENT DEPARTMENT
ACCOUNT DESCRIPTIONS – FY 2019
10-03-10-XXXX

PERSONNEL SERVICES:

Salaries Full Time 6000: This line item provides funds for five (5) full-time planning & development staff, for administration of the City’s planning, community development, building, code enforcement and floodplain management programs – (\$315,876).

Full-time Overtime 6005: This line item provides funds for full-time non-exempt employees, attendance at evening meetings and weekend/evening code enforcement – (\$1,300).

Salaries and Wages Part-time 6010: This line item includes a part-time code enforcement officer for 24 hours a week and a planning intern budgeted for 24 hours a week, for 10 weeks – (\$30,709).

Employee Benefits 6065: The City continues to offer this shared coverage as an important employee benefit in order to attract quality, skilled employees to the City. The City also provides Life Insurance, Long Term and Short-Term Disability Insurance and employee assistance service. Provides funds for employee benefits (health care, dental, vision and life insurance, LAGERS) – (\$91,000).

MATERIALS AND SUPPLIES:

Supplies & Materials 6420: This line item provides for office supplies – (\$2,000).

CONTRACTUAL SERVICES:

Engineering 6155: This line item provides funds for general engineering services related to surveying, plan review from a consulting firm – (\$3,000).

Advertising 6160: This line item provides funds for public hearing notices for Planning and Zoning items, Board of Adjustment, bid notices in St. Louis Countian and job ads – (\$3,000).

Legal 6170: This line item provides funds for special counsel for zoning, land use and Board of Adjustment matters and P&Z/Board of Adjustment training – (\$7,000).

Travel/Meetings 6185: This line item provides funds for department staff attendance at the International Council of Shopping Centers conference, American Planning Association conference, International Code Council conference, and attendance at professional meetings such as Missouri State Emergency Management Agency (SEMA), Missouri Floodplain and Storm Water Manager’s Association, Missouri Association of Building Official and Inspectors (MABOI), St. Louis Chapter of American Planning Association (APA), and St. Louis Area City Management Association (SLACMA) – (\$7,500).

Petro Products 6195: This line item provides funds for fuel for 3 department vehicles used by the inspectors and Director – (\$2,000).

Miscellaneous Contractual Expenses 6210: This line item provides for demolition and remediation services related to property code enforcement and/or condemnation of properties including grass cutting services and the monthly access wireless service for inspector's tough pads used in the field. This line item also includes funding for additional tasks as included in the 2018 Comprehensive Plan: Hanley Industrial Court Area Brand Identity Plan, Zoning Code Amendments and Zoning Map Update – (\$43,000).

Training 6240: This line item provides funds for the necessary training for department staff to obtain and maintain various International Code Council (ICC) certifications, i.e. Residential Building Inspector, Commercial Building Inspector, Building Plans Examiner, Fire Inspector, Property Maintenance, Housing Inspector, and Permit Technician, etc. and Certified Floodplain Manager – (\$3,000).

Subscriptions & Memberships 6370: This line item provides funds for employees to have access to additional information and education for job revitalization and keeping up with current trends and practices. These opportunities include American Planning Association (APA), American Institute of Certified Planners (AICP), Missouri City Management Association (MCMA), St. Louis Area City Management Association (SLACMA) memberships for Director (\$890), Missouri Association of Building Officials and Inspectors (MABOI), International Code Council (ICC) memberships for Building Official, Inspectors, Planning/Permit Technician and Missouri Floodplain and Storm Water Manager's Association (\$950), National Fire Protection Association (NFPA) subscription for Dept. and ICC jurisdiction membership for City and Notary renewal for Planning/Permit Technician – (\$3,500).

Printing 6375: This line item provides funds for printing permit application forms (\$500), information brochures for the P&D counter and meeting flyers, and printing of business cards for department staff – (\$2,000).

Uniform Purchase 6400: This line item provides funds for uniforms/clothing to identify Planning & Development staff, i.e. inspectors, code enforcement officer – (\$1,000).

PLANNING & DEVELOPMENT DEPARTMENT (10-03-10-XXXX)												
Account Number	ACCOUNT DESCRIPTIONS	Actual 2015	Actual 2016	Actual 2017	Budget 2018	Through 09/30 2018	Estimated 2018	Adopted 2019	Projected 2020	Projected 2021	Budget % Change	
	Personnel Services											
6000	SALARIES FULL TIME	240,434	227,473	261,685	309,289	210,178	305,000	315,876	325,352	335,113	2.13%	
6005	FULL TIME OVERTIME	-	348	197	1,000	971	1,300	1,300	1,339	1,379	30.00%	
6010	SALARIES PART TIME	6,357	19,056	26,409	30,709	18,796	28,800	30,709	31,630	32,579	0.00%	
6025	LONGEVITY EXPENSE	260	-	-	-	-	-	-	-	-	-	
6065	EMPLOYEE BENEFITS	68,746	61,905	73,531	89,373	68,434	91,000	91,000	95,550	100,328	1.82%	
	Subtotal:	315,797	308,782	361,822	430,371	298,379	426,100	438,885	453,871	469,398	1.98%	
	Materials & Supplies											
6420	SUPPLIES & MATERIALS	1,633	1,839	3,231	2,000	1,366	1,800	2,000	2,100	2,200	0.00%	
6445	MISCELLANEOUS EXPENSE	128	62	296	-	-	-	-	-	-	-	
	Subtotal:	1,761	1,901	3,527	2,000	1,366	1,800	2,000	2,100	2,200	0.00%	
	Contractual Services											
6070	EDUCATIONAL BENEFITS	2,518	-	-	-	-	-	-	-	-	-	
6155	ENGINEERING	24,078	14,629	18	3,500	-	3,000	3,000	3,000	3,000	-14.29%	
6160	ADVERTISING	3,832	2,355	1,085	3,000	939	1,200	3,000	3,000	3,000	0.00%	
6170	LEGAL	891	2,690	8,492	7,000	5,067	6,000	7,000	7,000	7,000	0.00%	
6185	TRAVEL/MEETINGS	295	1,921	3,510	7,500	5,810	7,000	7,500	7,500	7,500	0.00%	
6195	PETRO PRODUCTS	1,417	1,331	1,387	2,000	860	1,200	2,000	2,000	2,000	0.00%	
6210	MISC CONTRACTUAL EXP	16,531	96,073	153,951	26,000	15,756	22,000	43,000	25,000	25,000	65.38%	
6240	TRAINING	145	1,803	2,650	3,000	1,870	3,000	3,000	3,000	3,000	0.00%	
6370	SUBSCRIPTIONS & MEMBERSHPS	1,050	2,534	1,793	3,500	716	3,000	3,500	3,200	3,400	0.00%	
6375	PRINTING	3,618	1,882	1,433	2,600	801	1,500	2,000	2,000	2,000	-23.08%	
6400	UNIFORM PURCHASE	955	1,192	1,410	1,200	459	1,000	1,000	1,000	1,000	-16.67%	
6440	POSTAGE	509	32	27	-	-	-	-	-	-	-	
	Subtotal:	55,839	126,442	175,755	59,300	32,277	48,900	75,000	56,700	56,900	26.48%	
	TOTAL EXPENDITURES	373,397	437,125	541,104	491,671	332,022	476,800	515,885	512,671	528,498	4.92%	

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Police Department

- **Police Department**
- **Police Seizure Funds**

POLICE DEPARTMENT

Mission Statement

The Brentwood Police Department, in partnership with the community, is committed to the delivery of the highest quality public safety services with respect, fairness, and compassion to all we serve.

Goals and Objectives

1. Achieve CALEA Accreditation.
2. Implement new bar coding Evidence Management System.
3. Increase diversity within the Police Department staff.
4. Establish Police Explorer Post through Boy Scouts of America.
5. Complete Crisis Intervention Training for remaining officers.
6. Establish enhanced gym/workout facility within existing Department floorplan.
7. Complete security camera upgrade project for Police Department.
8. Continue to offer Robbery training to our local businesses and financial institutions.
9. Continue to offer site assessments and active shooter training to City staff.
10. Introduction and assimilation into the Body Worn Camera program.
11. Growth and monitoring of the new School Resource Officer position for our schools.
12. Development and implementation of a comprehensive Officer Safety Program for Department.
13. Development and delivery of community and business-based safety training events, including a Workplace Violence Prevention and Response Training for our business community.
14. Establishing a defined Brentwood park patrol program.
15. Continued monitoring of our neighborhood patrol initiatives.
16. Technology upgrades for crime and traffic control.
17. Use the new position of Law Enforcement Analyst for a robust crime awareness and response planning process.
18. Establish effective Neighborhood Watch Programs as requested by neighborhoods.
19. Address retail crime for improvements in relationships with our businesses, crime reduction, and mitigating the effect of MetroLink on our crime numbers.
20. Implement Officer of the Month and Year incentive program.
21. Research benefits of drone programs for Law Enforcement agencies.
22. Address auto-related crimes through the use of targeted patrol.
23. Institute a K-9 program with a K-9 trained in detection, and for use as a Public Relations tool.
24. Coordinate with Fire Department to provide training in the National Incident Management System for Police Command Staff and supervisors to better serve the City in a unified command capacity with the Fire Department.

Accomplishments

1. Initiated ongoing Officer Safety training program.
2. Created and filled Officer Safety Coordinator Sergeant position.
3. Entry tools provided to officers and placed in patrol cars.
4. Organized Civil Disobedience Team gear and replaced expired gas mask filters.
5. Initiated Defensive Tactics training.
6. Instituted use of less-than-lethal shotguns and all officers trained.
7. Established School Resource Officer Program in cooperation with school administration.
8. Received donated vehicle for School Resource Officer (SRO) and Memo of Understanding (MOU) for 75% of SRO salary.
9. Established early warning tracking system documenting incidents involving students.
10. Completed site assessments of Brentwood High School and City Hall.
11. Discontinued housing prisoners and completed MOU with Richmond Heights for transfers, pickups and housing of prisoners.
12. Instituted retail theft and robbery deterrence initiatives.
13. Reorganized Department structure.
14. Hired Major for Community Policing and Senior Law Enforcement Analyst.
15. Created bike patrols and foot patrols for City Parks.
16. Generated new social media information sharing process.
17. Instituted drug screen process for all officers.
18. Continued progress towards CALEA Accreditation.
19. Implemented Body Worn Camera policy standards for program participation.
20. Continual review and amendments to Department General Orders.
21. Deployment of NARCAN to officers for use on opioid overdose patients.
22. Request to establish K-9 program.
23. Developed Neighborhood Watch program.
24. Developed Police Explorer Program.
25. Coordinated with Fire Department regarding calls for service.
26. Reformatted Roll Call process.
27. Began process for online access for residents to comment on their experience with the Department.
28. Updated Audio-Visual system in Detective Bureau.
29. Presented two Citizen Safety Seminar events for the public.

Performance Measures

Police Personnel Salary and Benefit Expenditures	2016 (Actual)	2017 (Actual)	2018 (Projected)
Sworn police officers	\$2,468,321	\$2,175,219	\$2,700,938
Civilian	\$153,467	\$143,102	\$35,000
Total	\$2,673,987	\$2,318,321	\$2,735,938

UCR Part I Violent Crimes	2016 (Actual)	2017 (Actual)	2018 (Projected)
# reported	18	11	16
# of unfounded reports	1	1	1
# assigned to investigators	18	11	16
# cleared	14	10	12

UCR Part I Property Crimes	2016 (Actual)	2017 (Actual)	2018 (Projected)
# reported	403	323	300
# of unfounded reports	1	1	1
# assigned to investigators	403	323	300
# cleared	180	167	130

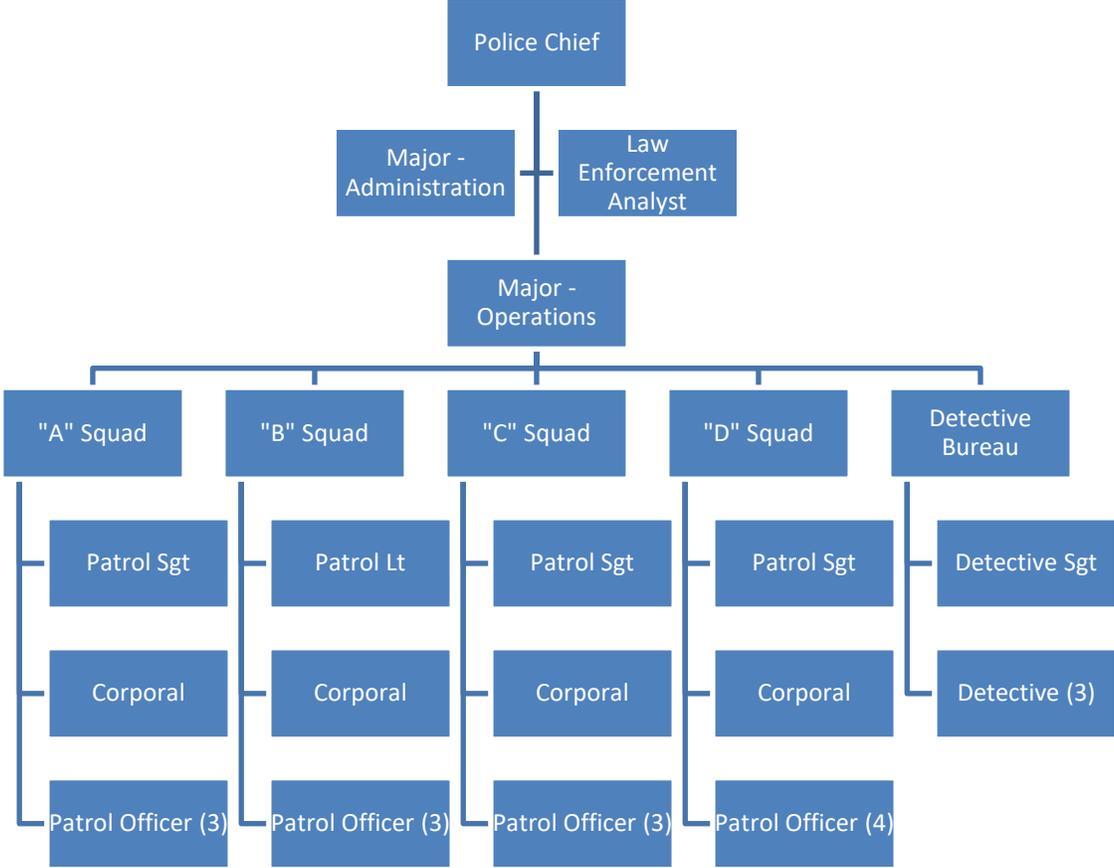
Dispatched Police Calls	2016 (Actual)	2017 (Actual)	2018 (Projected)
Police calls for service resulting in a police unit being dispatched	10,927	12,848	19,000
Police initiated actions in the field resulting in a police unit making a contact, including all traffic, person or pedestrian stops	3134	8154	8300
Police initiated actions in the field resulting in a police unit making only a traffic stop (a subset of the response immediately above)	1865	2140	2000
Number of dispatched police calls that are top priority	2729	2824	2800

POLICE DEPARTMENT

BUDGETED POSITIONS

Position	2018	2019
Chief	1	1
Major	2	2
Lieutenant	1	1
Sergeant	3	4
Corporal	5	5
Patrolman	13	12
Detective	3	3
Records Clerk	0	0
Law Enforcement Analyst	1	1
TOTAL	29	29

POLICE DEPARTMENT
ORGANIZATIONAL STRUCTURE



POLICE DEPARTMENT
ACCOUNT DESCRIPTIONS – FY 2019
10-02-02-XXXX

PERSONNEL SERVICES:

Salaries and Wages Full Time 6000: This account includes salaries for (29) full time employees – (\$2,416,565).

Full Time Overtime 6005: This line item provides funds for overtime for manpower requirements, late calls, special details, training, sickness, injury and other unexpected shortages – (\$90,000).

Salaries Part Time 6010: This line item provides funds for crossing guards, compensatory time off, illness, training and FMLA absences – (\$5,000).

Holiday Expense 6030: This line item provides funds for the Public Safety personnel who receive compensation for working holidays – (\$77,823).

Shift Officer Pay 6040: This line item provides funds for police officers who are compensated for being the on-duty watch commander when command staff is absent due to vacation, compensatory time, illness, injury, training and FMLA absences – (\$5,000).

Employee Benefits 6065: The City continues to offer this shared coverage as an important employee benefit to attract quality, skilled employees to the City. The City also provides Life Insurance, Long Term and Short-Term Disability Insurance and employee assistance service. This line item provides funds for employee benefits (health care, dental, vision and life insurance, LAGERS and Police and Firefighters pension – (\$346,500).

Clothing Allowance 6390: This line item provides funds for uniform allowance to buy and maintain uniforms for all sworn personnel – (\$20,160).

MATERIALS AND SUPPLIES:

Supplies and Materials 6420: This line item provides funds for building supplies, equipment supplies, office supplies and miscellaneous supplies – (\$24,000).

Miscellaneous Expense 6445: This line item provides funds for miscellaneous costs for the department – (\$1,500).

CONTRACTUAL SERVICES:

Educational Benefits 6070: This line item provides funds for tuition reimbursement for Criminal Justice College accredited classes – (\$15,000).

REJIS 6140: This line item provides funds for the communication software contract – (\$59,631).

Community Relations 6145: This line item provides funds for the department promotional items (\$1,300) and, National Night Out (\$268) – (\$1,568).

Advertising 6160: This line item provides funds for want ads for police, dispatcher and civilian employees job openings, listed with the local newspaper – (\$1,568).

Travel and Meetings 6185: This line item provides funds for the CALEA conference for Accreditation Manager and Command Staff, IACP Conference for Chief, costs related to the FBI National Academy for Community Policing Commander, Officer Safety conferences for four (4) officers, Prosecuting Attorney Assistant Court Administrator Conferences, as well as professional and civic meetings – (\$14,750).

Petro Products 6195: This line item provides funds for fuel for 15 police vehicles – (\$47,318).

Miscellaneous Contractual Expenses 6210: This line item provides funds for contract expenses such as the ECDC contract (\$360,000), the building operation maintenance, police investigative systems, janitorial services (\$18,720), car wash service, and CALEA membership (\$4,065), and Role Players for ongoing Officer Safety training program (\$1,215) – (\$384,000).

Training 6240: This line item provides funds for Street Survival Officer Safety training (4) four officers, Webster Groves Police Department indoor firearms range for new hire officers, and Arnold Rifle and Pistol Club for annual departmental firearms qualification – (\$5,800).

Dues and Subscriptions 6365: This line item provides funds for membership to the Missouri Police Chiefs Association (\$600), the FBI National Academy (\$300), the St. Louis Police Chief's Association (\$200), the Major Case Squad (\$300), Prosecuting Attorney Assistant Court Administrators memberships (\$100), and the I.A.C.P (\$375) for detectives and command staff – (\$1,875).

Printing 6375: This line item provides funds for business cards, holiday cards, legal documents, sunshine requests, envelopes and police department letterhead – (\$1,000)

Uniform Purchase 6400: This line item provides funds for purchasing ballistic vests, as well as uniforms and equipment for new hire employees – (\$6,000).

Jail 6475: This line item provides funds for housing of prisoners at the Richmond Heights Police Department and the St. Louis County Justice Center – (\$6,000).

POLICE DEPARTMENT (10-02-02-XXXX)												
Account Number	Account Descriptions	Actual 2015	Actual 2016	Actual 2017	Budget 2018	Through 09/30 2018	Estimated 2018	Adopted 2019	Projected 2020	Projected 2021	Budget	% Change
	<u>Personnel Services</u>											
	SALARIES FULL TIME	2,291,779	2,333,252	2,296,614	2,162,829	1,587,531	2,217,531	2,416,565	2,486,041	2,557,515	2,557,515	11.73%
6005	FULL TIME OVERTIME	84,109	83,508	79,901	90,000	52,149	90,000	90,000	90,000	90,000	90,000	0.00%
6010	SALARIES PART TIME	4,098	3,948	4,678	5,305	2,695	5,000	5,000	5,000	5,000	5,000	-5.75%
6015	PART-TIME OVERTIME	-	-	-	-	-	-	-	-	-	-	-
6025	LONGEVITY EXPENSE	27,804	20,293	-	-	-	-	-	-	-	-	-
6030	HOLIDAY EXPENSE	87,412	84,450	72,401	78,507	54,913	78,507	77,823	78,990	80,175	80,175	-0.87%
6040	SHIFT OFFICER PAY	1,770	1,894	1,100	2,500	2,797	4,900	5,000	5,075	5,151	5,151	100.00%
6065	EMPLOYEE BENEFITS	350,236	335,427	336,567	321,260	256,007	340,000	346,500	363,825	382,016	382,016	7.86%
6130	POLICE RESERVES	-	-	-	-	-	-	-	-	-	-	-
6390	CLOTHING ALLOWANCE	19,440	18,720	19,829	19,320	9,831	19,662	20,160	20,462	20,769	20,769	4.35%
	Subtotal:	2,866,648	2,881,391	2,811,089	2,679,721	1,965,924	2,755,600	2,961,048	3,049,394	3,140,627	3,140,627	10.50%
	<u>Materials & Supplies</u>											
6420	SUPPLIES & MATERIALS	15,323	22,693	24,323	20,340	14,390	20,340	24,000	24,687	25,304	25,304	17.99%
6445	MISCELLANEOUS EXPENSE	422	523	1,588	1,500	572	1,823	1,500	1,543	1,582	1,582	0.00%
	Subtotal:	15,745	23,215	25,912	21,840	14,962	22,163	25,500	26,230	26,886	26,886	16.76%
	<u>Contractual Services</u>											
6070	EDUCATIONAL BENEFITS	3,000	12,871	-	3,000	-	1,300	15,000	15,000	15,000	15,000	400.00%
6140	REGIS COMMUNICATION	54,395	54,645	52,802	57,969	24,624	57,969	59,631	61,122	62,650	62,650	2.87%
6145	COMMUNITY RELATIONS	3,194	1,289	(329)	3,250	198	1,500	1,568	1,607	1,647	1,647	-51.75%
6160	ADVERTISING	0	959	1,862	1,525	425	500	1,568	1,607	1,647	1,647	2.82%
6185	TRAVEL/MEETINGS	-22	1,551	2,135	3,800	475	3,800	14,750	11,525	11,806	11,806	288.16%
6195	PETRO PRODUCTS	39,773	34,708	40,078	37,000	37,973	46,000	47,318	48,501	49,714	49,714	27.89%
6210	MISC CONTRACTUAL EXP	257,384	260,304	304,178	310,389	179,608	438,178	384,000	391,680	399,514	399,514	23.72%
6212	POLICE GRANT - PRIVATE	-	-	-	-	-	-	-	-	-	-	-
6240	TRAINING	6,328	1,650	2,024	4,000	603	4,000	5,800	5,945	6,094	6,094	45.00%
6365	DUES & SUBSCRIPTIONS	790	940	990	1,025	960	1,025	1,875	1,919	1,964	1,964	82.93%
6375	PRINTING	1,122	1,492	1,580	1,550	1,012	1,000	1,000	1,000	1,000	1,000	-35.48%
6400	UNIFORM PURCHASE	354	3,174	3,725	24,500	6,937	7,000	6,000	6,150	6,304	6,304	-75.51%
6440	POSTAGE	29	199	-	-	-	-	-	-	-	-	-
6475	JAIL	7,253	7,879	5,405	8,000	2,493	2,500	6,000	6,150	6,304	6,304	-25.00%
	Subtotal:	373,601	381,662	414,449	456,008	255,509	564,772	544,510	552,206	563,644	563,644	19.41%
	TOTAL EXPENDITURES	3,255,994	3,286,268	3,251,450	3,157,569	2,236,195	3,342,535	3,531,058	3,627,830	3,731,156	3,731,156	11.83%

POLICE SEIZURE FUNDS
ACCOUNT DESCRIPTIONS – FY 2019
10-02-04-XXXX

MATERIALS AND SUPPLIES

Supplies and Materials 6420: This line item provides funds for DARE supplies (\$2,000) plus supplies and materials related to the CALEA certification guidelines (\$1,000) – (\$3,000).

Capital Expense 6485: This line item provides funds for one electronic messaging board – (\$33,500).

Travel and Meetings 6185: This line item provides funds for four (4) officers to travel and attend nationally recognized officer safety training programs – (\$5,000).

Training 6240: This line provides funds for Police Legal Services (\$4,860), St Louis County Municipal Academy (\$4,800), and miscellaneous training opportunities for the year (i.e. DWI programs, firearms training, specialized training for patrol and detectives, etc.) (\$10,300) – (\$19,960).

POLICE SEIZURE FUNDS (10-02-04-XXXX)														
Account Number	Account Descriptions	Actual 2012	Actual 2013	Actual 2014	Actual 2015	Actual 2016	Actual 2017	Budget 2018	Through 09/30 2018	Estimated 2018	Adopted 2019	Projected 2020	Projected 2021	Budget % Change
	BEGINNING BALANCE (RESTRICTED)	44,982	52,277	11,450	6,833	84,933	69,600	93,286	93,286	93,286	96,916	35,456	-	
	Revenues													
4416	SEIZED PROPERTY	38,101	11,692	6,353	113,611	48,198	57,545	10,000	54,130	54,130	-	-	-	
	TOTAL REVENUE	38,101	11,692	6,353	113,611	48,198	57,545	10,000	54,130	54,130	-	-	-	
	Expenditures													
	Materials & Supplies													
6020	SUPPLIES & MATERIALS	2,341	-	2,626	-	30,800	2,216	5,000	1,460	2,500	3,000	-	-	
6085	CAPITAL EXPENSE	28,465	49,531	-	31,437	1,999	7,434	20,000	6,944	20,000	33,500	-	-	67.50%
	Subtotal:	30,806	49,531	2,626	31,437	32,798	9,650	25,000	8,404	22,500	36,500	-	-	46.00%
	Contractual Services													
6105	TRAVEL/MEETINGS	-	-	-	-	-	-	-	-	-	5,000	-	-	
6210	MISCELLANEOUS CONTRACTUAL	-	-	8,344	-	16,325	9,425	15,000	4,438	10,000	-	-	-	-100.00%
6240	TRAINING	-	2,988	-	4,074	14,408	14,784	18,000	17,407	18,000	19,960	2,456	-	10.85%
	Subtotal:	-	2,988	8,344	4,074	30,733	24,209	33,000	21,845	28,000	24,960	2,456	-	-27.35%
	TOTAL EXPENDITURES	30,806	52,519	10,970	35,511	63,531	33,858	58,000	30,249	50,500	61,460	2,456	-	4.24%
	ENDING BALANCE (RESTRICTED)	52,277	11,450	6,833	84,933	69,600	93,286	45,286	117,167	96,916	35,456	-	-	-36.06%

Police Seizure Funds

Messaging Sign/Trailer: \$33,500



Explanation:

This trailer will be used to assist the PD in crime prevention by messaging, alerting to wanted vehicles, event messaging, and speed control.

Public Works Department

- **Streets Division**
- **Sanitation Division**
- **Sewer Lateral Program**

PUBLIC WORKS DEPARTMENT

Mission Statement

To provide courteous and quality service for our residents and all city departments. We will strive to ensure that our streets, sidewalks, curbs, and buildings are safe for public use; use trained staff and outside vendors for vehicle, building, and sewer lateral maintenance in a viable and economical manner; keep our city streets clear and passable during all types of weather; improve street lighting as directed; and maintain quality sanitation collection services as well as provide general information and awareness regarding public works services.

Goals & Objectives

1. Utilize new street and sidewalk inventories.
 - a. Determine, access, and prioritize street repair needs.
 - b. Develop action plan for asphalt replacement mill and overlay repairs as needed.
 - c. Identify and prioritize street projects.
 - d. Develop action plan for sidewalk corrective action using both in-house and outside staff.
2. Improve recycling throughout the city.
 - a. Increase setout rates through general information about what can and cannot be recycled.
 - b. Invite non-recyclers to join the city's efforts through mailers.
 - c. Lower landfill cost by increasing recycling.
 - d. Coordinate special citywide recycling events such as electronics.
3. Revise the sewer lateral program to provide improved balance between revenues and expenses.
 - a. Cleaning and cabling laterals to become property owner's responsibility.
 - b. Adjust the cost ceiling or other program provisions to maintain the annual program.
 - c. Revise sewer lateral program per Board of Aldermen.
 - d. Notify residents of new program changes via social media and city website.
 - e. Maintain sewer repair spreadsheet and associated costs per address.
4. Zero preventable accidents and injuries.
 - a. Continue employee safety training on all equipment and procedures.
 - b. All Public Works employees attend periodic safety meetings.
 - c. Utilize outside vendors to assist with training topics and help reduce injuries through educational information.

Accomplishments

1. Completed more than 3,400 lateral feet of sidewalk leveling utilizing Poly Level foam materials on seven streets – (Genevieve Avenue, Henrietta Avenue, Moritz Avenue, Parkridge Avenue, Pine Avenue, St. Clair Avenue, and Yorkshire Lane Court). Completed more than 2,000 lateral feet of sidewalk replacements using conventional methods. Utilized an emerging sidewalk material technology, Rubberway, to replace a section of sidewalk in the 9100 block of Pine Avenue as a pilot project for flexible sidewalk adjacent to mature trees.
2. Managed the mill and overlay of 23 asphalt streets. Utilized Modified Aggregate Quick Set (MAQS) product to seal asphalt streets on Madge Avenue (Brentwood Blvd to Bremerton Rd), Kempton Lane, and Sonora Avenue. Added Nova Chip asphalt layer to the concrete segment of Pine Avenue (St. Clair Ave to High School Drive) which improved the surface smoothness resulting in a uniform surface along Pine Avenue from Brentwood Boulevard to McKnight Road.
3. Installed thermoplastic pavement markings on newly paved streets including Pine Avenue, Litzsinger Road, and Strassner Drive.
4. Completed hazardous materials abatement inside City Hall’s Council Chambers to prepare for installation of new audio/video equipment. Added electrical wiring and connection to existing electrical panel to provide dedicated A/V circuit. Improved carpeting and assisted with restoration of Council Chambers following the A/V project.
5. Modified the Sewer Lateral Policy to include a cost ceiling and coordinated most repairs using outside contractors. Sixty sewer laterals were repaired, and more than 170 sewer laterals were cabled and cleaned under this program.
6. Replaced obsolete concrete slabs on Eulalie Avenue between Brentwood Boulevard and Mary Avenue and portions of East Swan Circle.
7. Removed 16 cubic yards of debris and mulched several truckloads of overgrown vegetation removed from Deer Creek within 200 feet of the bridge structures at Brentwood Boulevard at Marshall Avenue and at Breckenridge Industrial Court south of Manchester Road.
8. Received \$12,300 grant from St. Louis County Department of Public Health for the future purchase of recycling carts.
9. Received approval of STP grant from East West Gateway for Brentwood Bound Plan improvements, which includes the pedestrian tunnel and shared-use path. The estimated grant funds are \$1.2 million.
10. Completed street lighting and sidewalk improvements for Hanley Industrial Court STP project, which included new sidewalks along the north side of Strassner Drive west of Hanley Industrial Court and other portions along Hanley Industrial Court.
11. Revised the Sanitation Department services to transport recycled materials to another recycling center, applied for waste diversion grants, and reduced roll-off dumpster fees through competitive bid process.

Performance Measures

<i>Streets</i>	2017 (Actual)	2018 (Estimate)	2019 (Projected)
Total road reconstruction expenditures	\$722,918	\$923,589	\$520,750
Contracted amount of road reconstruction expenditures	\$600,585	\$754,974	\$380,750
% of lane miles assessed as being in satisfactory or better condition	95%	99%	100%

PUBLIC WORKS DEPARTMENT

BUDGETED POSITIONS

STREETS

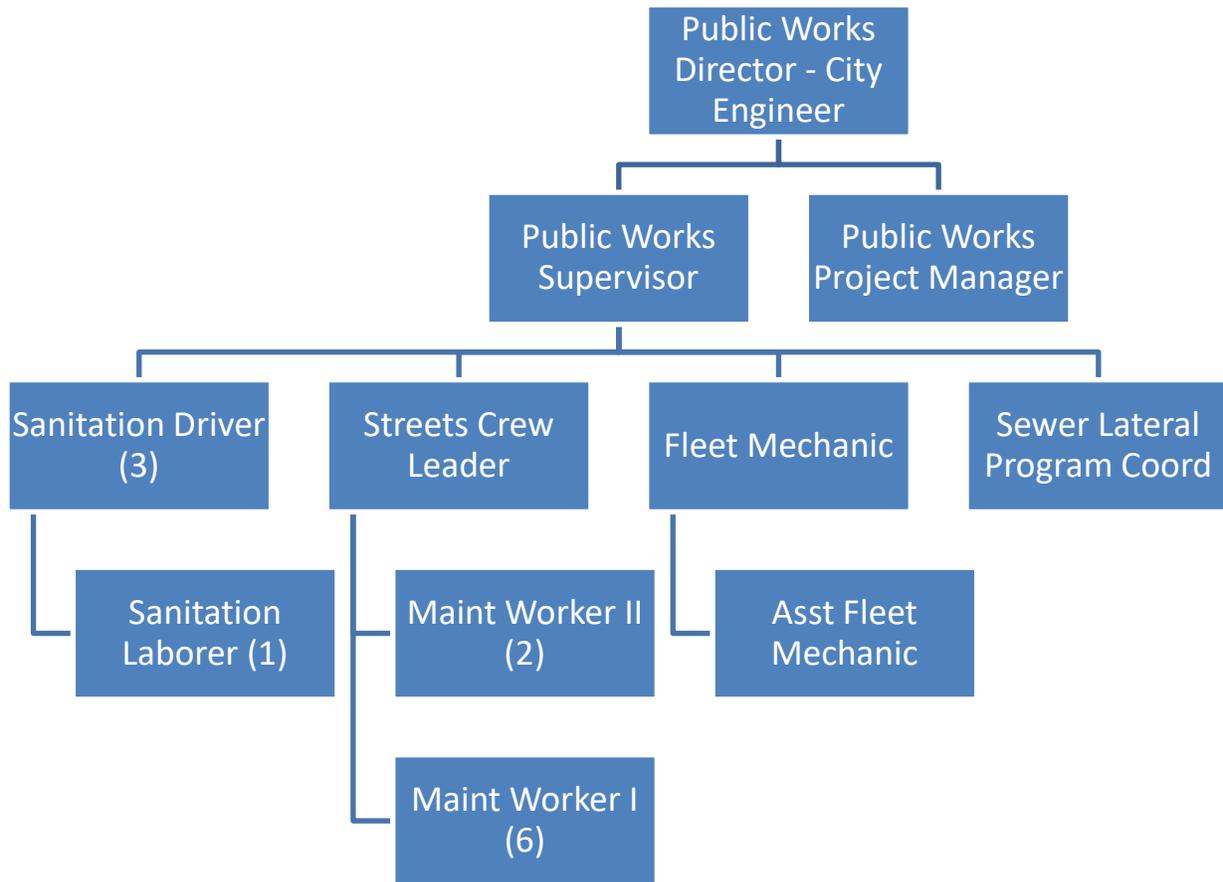
Position	2018	2019
Director/City Engineer	1	1
Supervisor	1	1
Project Manager	1	1
Mechanic	1	1
Assistant Mechanic (Maintenance Worker I)	1	1
Crew Leader	1	1
Sewer Lateral Program Coordinator	1	1
Maintenance II	2	2
Maintenance I	6	6
TOTAL	15	15

PUBLIC WORKS DEPARTMENT
BUDGETED POSITIONS

SANITATION

Position	2018	2019
Route Driver	3	3
Laborer	1	1
<hr/>		
TOTAL	4	4

**PUBLIC WORKS DEPARTMENT
ORGANIZATIONAL STRUCTURE**



PUBLIC WORKS DEPARTMENT
ACCOUNT DESCRIPTIONS – FY 2019
10-03-05-XXXX

STREETS DIVISION

PERSONNEL SERVICES:

Salaries Full-time 6000: This line item provides funds for the full-time positions in streets and fleet maintenance – (\$714,636).

Full-time Overtime 6005: This line item provides funds for staff overtime as needed to maintain adequate staffing for all public works services including snow removal – (\$35,000).

Salaries Part-time 6010: This line item provides funds for part-time positions in streets maintenance – (\$20,000).

Employee Benefits 6065: The City continues to offer this shared coverage as an important employee benefit to attract quality, skilled employees to the City. The City also provides Life Insurance, Long Term and Short-Term Disability Insurance and employee assistance service. This line item provides funds for employee benefits (health care, dental, vision and life insurance, LAGERS and Police and Firefighters pension – (\$201,500).

MATERIALS AND SUPPLIES:

Supplies and Materials 6420: This line item provides funds for supplies and materials for use by the public works department such as purchases from Home Depot including fasteners, nails, etc. Cintas Corporation for first aid supplies, fire extinguishers, etc.; supplies/materials for specialized equipment/rentals; and office supplies such as copier paper, toner, paper towels, etc. – (\$30,000).

Supplies and Materials Streets 6425: This line item provides funds to fix pot holes, forms, and expansion joints. Such purchases include concrete and asphalt purchased from Fred Weber, Incorporated, Ango-Kernan (concrete yard cart), and Brentwood Building Supply (topsoil, gravel, etc.), which are required for street maintenance repairs – (\$10,000).

Supplies and Maintenance Snow 6430: This line item provides funds for snow supplies including bulk salt and calcium chloride for sidewalks and city pathways. Decrease in cost due to dropping salt cost and mild winter in 2018, which does not require as much restocking of salt quantities – (\$35,000).

CONTRACTUAL SERVICES:

Advertising 6160: This line item provides funds for advertising for job openings and other public works information such as the street mill/overlay/sealant RFP documents – (\$1,500).

Travel/Meetings 6185: This line item provides funds for the APWA, technical seminars, MSD events such as Trash Bash, and mileage reimbursement for personal vehicle usage – (\$1,500).

Petro Products 6195: This line item provides funds for diesel fuel and gasoline and is anticipated to continue to trend around \$2.50 per gallon or more – (\$28,000).

Miscellaneous Contractual Expense 6210: This line item provides funds for Missouri 1 call, security, yearly inspections of garage doors, fire extinguishers, HVAC preventative maintenance and building sprinkler system, as well as cleaning services for buildings – (\$25,000).

Repairs and Maintenance – City Hall 6230: This line item is used for expenses to repair and maintain city hall. Costs are anticipated to trend on the high side due to life cycle of materials such as furnaces and air conditioners for both city hall and the library, and other mechanical systems including electrical/plumbing, which require more frequent repairs due to system age/deterioration – (\$20,000).

Training 6240: This line item provides funds for staff training such as mechanical, computer, sewer lateral, safety, equipment/materials training, and public works safety related topics – (\$4,000).

Solid Waste Disposal 6290: This line item provides funds for dump fees – (\$8,000).

Dues & Subscriptions 6365: This line item provides funds for Sam’s Club fees and professional dues such as APWA – (\$300).

Printing 6375: This line item provides funds for printing expenses such as business cards – (\$150).

Uniform Rental 6395: This line item provides funds for employee uniforms, which is rental of pants or shorts via Aramark. Damaged pants or pants that do not fit are replaced as part of the service – (\$14,000).

Uniform Purchase 6400: This line item provides funds for purchasing boots, shirts, winter wear, gloves, coats, safety vests, hearing protection, respirators, and safety glasses – (\$6,500).

Mosquito Control 6435: This line item provides funds to pay St. Louis County Department of Public Health for larvicides, which are used annually from May through September to reduce mosquito population and municipal chemicals for adulticides for special events. Adulticides for weekly fogging were removed per Board direction for FY 2019 – (\$2,500).

Forestry 6470: This line item provides funds for stump grinder and equipment rental for tree/stump removals. In addition, this line item provides funds for tree replacements – (\$250,150).

STREET DEPARTMENT (10-03-05-XXXX)											
Account Number	Account Descriptions	Actual 2015	Actual 2016	Actual 2017	Budget 2018	Through 09/30 2018	Estimated 2018	Adopted 2019	Projected 2020	Projected 2021	Budget % Change
	<u>Personnel Services</u>										
6000	SALARIES FULL TIME	879,203	511,699	645,199	766,254	527,117	725,000	714,636	736,075	758,157	-6.74%
6005	FULL TIME OVERTIME	26,658	18,735	3,491	35,000	5,417	35,000	35,000	36,050	37,132	0.00%
6010	SALARIES PART TIME	41,941	20,468	4,252	22,000	17,876	20,000	20,000	20,000	20,000	-9.09%
6015	PART-TIME OVERTIME	0	221	-	-	-	-	-	-	-	-
6025	LONGEVITY EXPENSE	14,797	5,346	-	-	-	-	-	-	-	-
6065	EMPLOYEE BENEFITS	305,879	163,216	191,226	239,135	162,547	217,000	201,500	211,575	222,154	-15.74%
	Subtotal:	1,268,478	719,685	844,169	1,062,389	701,331	987,000	971,136	1,003,700	1,037,442	-8.59%
	<u>Materials & Supplies</u>										
6420	SUPPLIES & MATERIALS	26,621	25,453	34,664	25,000	38,366	40,000	30,000	30,000	30,000	20.00%
6425	SUPPLIES & MATERIALS STREET	5,597	7,137	20,156	10,000	13,178	14,500	10,000	10,000	10,000	0.00%
6427	SUPPLIES & MATERIALS PLANTS	11,576	216	-	-	-	-	-	-	-	-
6430	SUPPLIES & MAINT - SNOW	37,132	23,827	19,148	40,000	12,234	20,000	35,000	35,000	35,000	-12.50%
	Subtotal:	80,926	56,633	73,968	75,000	63,779	74,500	75,000	75,000	75,000	0.00%
	<u>Contractual Services</u>										
6160	ADVERTISING	1,402	726	491	1,500	1,399	1,500	1,500	1,500	1,500	0.00%
6185	TRAVEL/MEETINGS	49	-	88	1,500	805	1,200	1,500	1,500	1,500	0.00%
6195	PETRO PRODUCTS	34,717	20,897	20,822	28,000	13,871	18,500	28,000	28,000	28,000	0.00%
6210	MISC CONTRACTUAL	38,550	12,358	28,259	25,000	15,740	21,000	25,000	26,000	26,000	0.00%
6230	REPAIRS & MAINT - CITY HALL	3,487	18,689	20,498	18,000	17,163	20,000	20,000	20,000	20,000	11.11%
6240	TRAINING	7,937	533	152	4,000	454	3,100	4,000	4,000	4,000	0.00%
6290	SOLID WASTE DISPOSAL	7,616	7,051	12,094	6,000	8,070	9,000	8,000	8,000	8,000	33.33%
6365	DUES & SUBSCRIPTIONS	439	265	301	300	30	100	300	300	300	0.00%
6375	PRINTING	0	-	207	150	-	-	150	150	150	0.00%
6395	UNIFORM RENTAL	18,650	13,761	11,550	15,000	1,426	2,000	14,000	14,000	14,000	-6.67%
6400	UNIFORM PURCHASE	7,131	6,487	8,975	6,500	4,139	6,100	6,500	6,500	6,750	0.00%
6435	MOSQUITO CONTROL	3,536	2,803	2,200	3,500	2,783	3,400	2,500	2,500	2,500	-28.57%
6470	FORESTRY	13,639	33,452	280,158	320,000	248,672	315,000	250,150	250,500	190,000	-21.83%
	Subtotal:	137,153	117,020	385,795	429,450	314,550	400,900	361,600	362,950	302,700	-15.80%
	TOTAL EXPENDITURES	1,486,557	893,339	1,303,932	1,566,839	1,079,660	1,462,400	1,407,736	1,441,650	1,415,142	-10.15%

PUBLIC WORKS DEPARTMENT
ACCOUNT DESCRIPTIONS – FY 2019
10-03-07-XXXX

SANITATION DIVISION

PERSONNEL SERVICES:

Salaries & Wages Full-time 6000: This line item provides funds for four (4) full-time positions – (\$196,942).

Full-time Overtime 6005: This line item provides funds for overtime costs including sanitation collection on holidays for full-time employees – (\$15,000).

Employee Benefits 6065: The City continues to offer this shared coverage as an important employee benefit to attract quality, skilled employees to the City. The City also provides Life Insurance, Long Term and Short-Term Disability Insurance and employee assistance service. This line item provides funds for employee benefits (health care, dental, vision and life insurance, LAGERS and Police and Firefighters pension – (\$57,500).

MATERIALS & SUPPLIES:

Supplies & Materials 6420: This line item provides funds for carts for rear yard pickups, brooms, shovels, and heavy duty electric cords for block heaters – (\$1,200).

CONTRACTUAL SERVICES:

Advertising 6160: This line item provides funds for recycling information in local papers and job ads – (\$1,000).

Petro Products 6195: This line item provides funds for fuel for four (4) sanitation trucks – (\$35,000).

Miscellaneous Contractual Expense 6210: This line item provides funds for sanitation truck rental for collections route in the event that an existing fleet vehicle is out for extended time – (\$10,000).

Repairs & Maintenance 6215: This line item provides funds for equipment maintenance. Increase due to additional equipment wear and replacement parts associated with Sanitation Truck 1 and 2, which are 2013 and 2011 models, respectively – (\$35,000).

Solid Waste Disposal 6290: This line item provides funds for solid waste disposal. This line item includes yard waste, refuse, and recycling processing fees which recycling processing fees escalated to \$115/ton due to Resource Management closure in October 2018 – (\$190,000).

Printing 6375: This line item provides funds for printing recycling information brochures – (\$1,750).

Uniform Rental 6395: This line item provides funds for employee uniforms – (\$1,800)

Uniform Purchase 6400: This line item provides funds for boots, rain and winter wear, safety vests, and other protective equipment such as gloves for employees – (\$2,500).

SANITATION DEPARTMENT (10-03-07-XXXX)												
Account Number	Account Descriptions	Actual 2015	Actual 2016	Actual 2017	Budget 2018	Through 09/30 2018	Estimated 2018	Adopted 2019	Projected 2020	Projected 2021	Budget % Change	
Personnel Services												
6000	SALARIES FULL TIME	252,379	274,550	210,822	204,804	142,934	200,000	196,942	202,850	208,936	-3.84%	
6005	FULL TIME OVERTIME	14,764	11,640	49,196	15,000	8,137	15,000	15,000	15,450	15,914	0.00%	
6010	SALARIES PART TIME	0	145	218	-	-	-	0	-	-	-	
6025	LONGEVITY EXPENSE	2,801	1,575	-	-	-	-	0	-	-	-	
6065	EMPLOYEE BENEFITS	79,184	76,934	63,913	56,360	45,375	60,000	57,500	60,375	63,394	2.02%	
	Subtotal:	349,128	364,844	294,148	276,164	196,446	275,000	269,442	278,675	288,243	-2.43%	
Materials & Supplies												
6420	SUPPLIES & MATERIALS	918	50	4,882	1,100	1,080	1,200	1,200	1,200	1,200	9.09%	
6445	MISCELLANEOUS EXPENSE	100	151	100	-	-	-	0	-	-	-	
	Subtotal	1,018	201	4,982	1,100	1,080	1,200	1,200	1,200	1,200	9.09%	
Contractual Services												
6160	ADVERTISING	778	45	-	1,000	182	500	1,000	1,000	1,000	0.00%	
6185	TRAVEL/MEETINGS	0	-	-	-	-	-	0	-	-	-	
6195	PETRO PRODUCTS	24,414	26,033	28,922	35,000	22,289	30,000	35,000	35,000	36,000	0.00%	
6210	MISC CONTRACTUAL	-	-	-	-	-	-	-	-	-	-	
6215	REPAIRS & MAINT - EQUIPMENT	26,847	30,179	23,244	28,000	30,384	36,000	35,000	35,000	35,000	25.00%	
6290	SOLID WASTE DISPOSAL	163,466	166,656	171,430	158,000	114,652	160,000	190,000	200,000	200,000	20.25%	
6375	PRINTING	1,016	-	150	1,500	150	1,000	1,750	1,500	1,500	16.67%	
6395	UNIFORM RENTAL	3,780	856	1,448	1,800	531	1,200	1,800	1,800	1,800	0.00%	
6400	UNIFORM PURCHASE	1,421	1,204	2,088	2,500	1,577	2,200	2,500	2,500	2,500	0.00%	
6440	POSTAGE	945	-	-	-	-	-	0	-	-	-	
	Subtotal:	222,667	224,972	227,282	227,800	169,765	230,900	277,050	286,800	287,800	21.62%	
	TOTAL EXPENDITURES	572,813	590,017	526,412	505,064	367,290	507,100	547,692	566,675	577,243	8.44%	

PUBLIC WORKS DEPARTMENT
ACCOUNT DESCRIPTIONS – FY 2019
60-00-00-XXXX

SEWER IMPROVEMENTS FUND

REVENUES

Assessments 4585: This line item provides for the collection of the \$50 annual assessment per eligible household for sewer lateral repairs – (\$148,000).

AFTER Sewer Lateral Program Changes

# of BFCA Units	Assessed Rate per Unit	Total Annual Assessment
683	\$0/ Unit	\$0
463	\$25/ Unit	\$11,575
<u>279 (Out of 1,425 BFCA units)</u>	<u>\$50/ Unit</u>	<u>\$13,950</u>
1,425 BFCA units	(see above)	\$25,525
2,450 single family homes	\$50/single family	\$122,500

MATERIALS AND SUPPLIES:

Misc. Expense 6445: This line item provides funds for bank maintenance fees – (\$200).

CONTRACTUAL SERVICES:

Advertising 6160: This line item provides for publication fees associated with advertising for contractor services for sewer lateral repair – (\$200).

Misc. Contractual Expense 6210: This line item provides funds for sewer cleaning services for defective sewer laterals and contractor services for lateral repairs. All FY 2019 repairs are contracted. Proposed annual cost ceiling for repairs to shift from \$7,250 to \$3,500 per property – (\$210,000).

CAPITAL:

Streets and Sidewalks 6535: This line item provides funds for PW staff to purchase materials for sidewalk and street replacement impacted by sewer lateral repairs. Item was decreased due to few lateral repairs being made in pavement – (\$5,000).

SEWER LATERAL (60-00-00-XXXX)												
Account Number	ACCOUNT DESCRIPTIONS	Actual 2015	Actual 2016	Actual 2017	Budget 2018	Through 09/30 2018	Estimated 2018	Adopted 2019	Projected 2020	Projected 2021	Budget % Change	
	<u>Revenues</u>											
4510	SALE OF CITY PROPERTY	-	-	2,631	-	-	-	-	-	-		
4525	INTEREST INCOME	84	-	-	-	-	-	-	-	-		
4585	ASSESSMENTS	194,299	192,996	171,534	193,750	66,516	148,000	148,000	148,000	148,000	-23.61%	
4031	RESERVES	-	-	-	-	-	-	-	-	-		
4625	TRANSFER IN	-	-	-	-	-	95,000	90,000	90,000	90,000		
	TOTAL REVENUE	194,382	192,996	174,165	193,750	66,516	243,000	238,000	238,000	238,000	22.84%	
	<u>Expenditures</u>											
	<u>Personnel Services</u>											
6000	SALARIES FULL TIME	79,715	87,495	92,497	-	-	-	-	-	-		
6005	FULL TIME OVERTIME	5,519	4,841	4,558	-	-	-	-	-	-		
6025	LONGEVITY EXPENSE	992	-	-	-	-	-	-	-	-		
6065	EMPLOYEE BENEFITS	27,306	31,845	29,580	-	-	-	-	-	-		
	Subtotal:	113,532	124,180	126,634	-	-	-	-	-	-		
	<u>Materials & Supplies</u>											
6420	SUPPLIES & MATERIALS	12,089	22,951	39,113	-	-	-	-	-	-		
6445	MISCELLANEOUS EXPENSE	165	130	254	200	14	50	200	200	200	0.00%	
	Subtotal:	12,255	23,081	39,366	200	14	50	200	200	200	0.00%	
	<u>Contractual Services</u>											
6160	ADVERTISING	-	-	-	200	-	-	200	200	200	0.00%	
6210	MISC CONTRACTUAL EXPENSES	43,407	56,530	84,958	175,000	199,077	240,000	210,000	210,000	210,000	20.00%	
	Subtotal:	43,407	56,530	84,958	175,200	199,077	240,000	210,200	210,200	210,200	19.98%	
	<u>Capital</u>											
6488	CAPITAL EQUIPMENT	4,123	1,800	1,082	-	-	-	-	-	-		
6535	STREETS AND SIDEWALKS	5,764	12,137	1,245	10,000	1,299	2,000	5,000	5,000	5,000	-50.00%	
	Subtotal:	9,887	13,937	2,328	10,000	1,299	2,000	5,000	5,000	5,000	-50.00%	
	TOTAL EXPENDITURES	179,080	217,728	253,287	185,400	200,391	242,050	215,400	215,400	215,400	16.18%	
	Net Income	15,302	(24,732)	(79,122)	8,350	(133,875)	950	22,600	22,600	22,600	170.66%	

Capital Improvements Fund

CAPITAL IMPROVEMENTS

ACCOUNT DESCRIPTIONS – FY 2019

GENERAL

Miscellaneous Contractual Expenses 6210: This line item includes funds for maintenance, support, and subscription contracts on all IT related systems through all departments in the City – (\$203,723).

- Administration (\$93,018) – Time Tracking and Financial Systems, Social Media Management and Archiving Systems, Email Marketing system, Adobe Subscriptions for Communications Manager and Administrative Assistant, subscription for the City Website, Employee Fraud Monitoring, Skype Conference Calling, Visio for HR Manger, and BoardDocs.
- Planning and Development (\$21,600) – MyGov modules for Code Enforcement, Business Licensing, Request Tracking, Permits, Inspections, and Contractor Registration.
- Public Works (\$3,427) – GIS Asset collection maintenance, Visio for PW Director, and Traffic Sensors.
- Information Technology (\$85,678) - All infrastructure systems used to support all departments city wide. This includes VoIP / Phone, Servers, Storage, Networking, Security, Data Center power and cooling, Backups / Disaster Recovery, Desktops, Printers, Microsoft licensing, SSL Certificates, Domain Names, Surveillance, and Badge Access Systems.

Prop P-Fire Miscellaneous Contractual 6211 (new account): – All Fire and EMS systems, CAD Interfaces, Training software, Adobe Professional for Chief and Assistant Chief, and Skype Conference Calling – (\$23,035).

Prop P-Police Miscellaneous Contractual 6212 (new account): – Systems related to Evidence Tracking, License Plate Recognition, Training, Building Surveillance, REJIS Capture system, and GPS Tracking, Contracted employees: PT Evidence Technician and PT CALEA Manager – (\$65,677).

Repairs and Maintenance 6215: This line item provides funds to repair all city vehicles and equipment: Parks and Recreation (\$11,000), Street (\$46,000), IT (\$8,900), Fire (\$35,000), Police (\$39,000), and Planning and Development (\$1,100) – (\$141,000).

COMPUTER/IT EQUIPMENT IMPROVEMENTS

Data Systems - Computer 6330: This line item provides funds for city-wide IT system upgrades and project implementations – (\$216,059).

- Administration (\$167,809) – Financial Software Upgrade, migrate City Hall surveillance to Avigilon, contactless POS Terminal to take Apple Pay, Surface Pro Tablet for Communications Manager.
- Planning (\$5,614) – Plotter with OCR capability.
- Public Works (\$15,350) – GIS Mapping of city assets, network connecting for time clock at Strassner lot, second monitor for PW Manager, AV in meeting room to conduct online meetings and training.
- Judicial (\$1,000) – Scanners required for ShowMeCourts.
- Information Technology (\$26,286) – City-wide cell phone replacements, add OCR capability on all Ricoh copiers-BoardDocs scanning, electric bypass panel in city data center, move VMware cluster to fiber connections, A/V equipment upgrades city-wide, network security audit, disaster recover planning.

Admin Computer 6331: One laptop, one iPad – (\$2,350).

Public Works Computer 6334: This line item provides funds for one new computer for the Public Works staff and one printer for PW Director based on the IT Desktop and Printer Replacement Plan – (\$1,600).

Judicial Computer 6337: This line item provides funds for two new laptops for Judicial staff based on the IT Desktop and Printer Replacement Plan – (\$3,200).

Prop P Fire Computer 6338 (new account): This line item provides funds for one computer and one Toughbook for the shared EMS vehicle based on the IT Desktop and Printer Replacement Plan, new large LED Display (80”) in Training Room, replace wireless routers in ambulance, front desk docking station for Surface Pro, building automated HVAC system, four iPhone 8’s on AT&T FirstNet – (\$30,250).

Prop P Police Computer 6339 (new account): This line item provides funds for seven replacement computers for patrol cars based on the IT Desktop and Printer Replacement Plan, A/V in meeting room to conduct online meetings/training, Skype video conferencing equipment, network connection and surveillance camera in Memorial Park, install new vehicle laptops, docking stations, cabling, and equipment, nine iPhone 8’s on AT&T FirstNet – (\$58,250).

CAPITAL IMPROVEMENTS AND DEBT SERVICE

Capital Improvement Building Maintenance 6505: This line item provides funds to cover miscellaneous repairs to all city buildings – (\$40,000).

Capital Improvement – Fire 6510: This line item will be used to begin the planning and design phase to correct ADA barriers inside the Fire Station – (\$100,000).

Capital Improvement – Judicial 6515: This line item will be used to purchase a cross-cut shredder – (\$1,000).

Prop P Fire Capital 6520 (new account): This line item provides funds for replacement of the engine room floor surface with a non-slip epoxy coating – (\$45,000).

Prop P Police Capital 6521 (new account): This line item provides funds for the replacement of the department tasers which are now expired – (\$10,000).

Capital Improvement – Police 6525: This line item provides funds towards the purchase of two new police vehicles involved in accidents. The cost includes the purchase of the vehicle and will be outfitted with Brentwood marking, computers and emergency equipment - (\$50,000).

Capital Improvements Public Works 6530: This line item provides funds for the replacement of equipment and tools, and other major items within the city limits- (\$671,000).

Project Item Description	Budget
Street Signs	\$ 15,000
Equipment (chain saws, pressure washer, hoses, etc.)	\$ 2,000
Skid Steer- Pavement Breaker	\$ 10,000
Skid Steer- Sweeper Attachment	\$ 5,500
Brake Lathe	\$ 6,000
Traffic Calming Devices	\$ 10,000
PW Bldg Fence Improvements	\$ 10,000
Ameren Street Light Additions	\$ 149,000
Storage Shed Replacement at Strassner Yard	\$ 2,500
Demolition at 8746 Eulalie Ave	\$ 21,000
Citywide Trash Cans	\$ 15,000
Customer Service Improvements	\$ 425,000
TOTAL:	\$ 671,000

STREETS & SIDEWALKS 6535: This line item includes funds for 4 asphalt mill/overlay street projects and 6 streets with surface sealants. Other street work includes sidewalk work and concrete street slab work. Also, funds are budgeted for professional engineering evaluation of street inventory and funds are budgeted for proposed street/traffic engineering studies as requested – (\$274,297).

Sidewalk/Concrete Slab/Curb Work	\$ 100,000
Street Inventory Study	\$ 20,000
Street Engineering Studies	\$ 20,000
Mill & Overlay Wrenwood Ln (west of Brentwood Blvd)	\$ 19,840
Mill & Overlay Strassner Dr (Brentwood Blvd to Urban Ave)	\$ 23,400
Mill & Overlay Urban Ave (north of Strassner Dr)	\$ 14,104
Mill & Overlay Parkridge Alley (north of Litzsinger)	\$ 3,600
Surface Sealant Helen Ave (Manchester to Litzsinger)	\$ 12,076
Surface Sealant Helen Ave (Eulalie to Rosalie)	\$ 2,550
Surface Sealant Lawndell Ave	\$ 8,085
Surface Sealant Manderly Ave (Manchester to Russell)	\$ 13,311
Surface Sealant Parkridge Ave (White Ave to Pine Ave)	\$ 7,064
Surface Sealant Wrenwood Ln (BFCa monument to Eager Rd)	\$ 30,267
TOTAL PROPOSED STREET WORK	\$ 274,297

Debt Service – Series 2017 Refunding 2009 COPs 6547 (new account): This line item includes funds for the annual debt service payment on the series 2017 COP of \$5,105,000 for the advance refunding of the 2009 issue which refunded the 2002 COP issue used for construction of the firehouse and city hall renovation – (\$168,138).

Debt Service – 2014 Lease/Purchase 6549: This line item includes funds for the annual debt service payment on the 2014 lease/purchase issue of \$193,933 used for purchase of IT equipment – (\$41,707).

Debt Service – 2013 Lease/Purchase 6551: This line item includes funds for the annual debt service payment on the 2013 lease/purchase issue of \$533,461 used for purchase of a new pumper truck – (\$84,114).

Debt Service - Series 2014 COP (refunded 2003) 6553: This line item includes funds for the annual debt service payment on the series 2014 COP issue of \$690,000 used for the advance refunding of the 2003 COP issue which was to renovate, improve, furnish and equip the existing library and city hall but does not include the library’s share of debt – (\$50,680).

Capital Improvement - Sanitation 6554: This line item provides funds for recycle carts, recycle bins and trash dumpsters for new residents and replacement of old units - \$20,000.

Rosalie Avenue Pedestrian Improvements STP 6620: This includes the preliminary engineering phase and commencement of the right-of-way phase. The total FY 19 budget amount is 80% federally funded with a 20% local match – (\$36,000).

5-YEAR CAPITAL IMPROVEMENT PLAN (REVENUES, EXPENDITURES, FUND BALANCE)						
		Adopted	Projected	Projected	Projected	Projected
		<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
REVENUES						
4025	Sales Tax	2,686,580	2,736,282	2,786,903	2,838,461	2,890,972
New	Rosalie Ave STP	28,800	237,564	331,964		
4510	Sale of City Property	5,000	20,000	20,000	10,000	10,000
4525	Interest Income	8,000	8,500	9,000	9,000	9,000
4625	Transfers In	<u>232,212</u>	<u>255,006</u>	<u>120,395</u>	<u>260,328</u>	<u>178,608</u>
TOTAL REVENUES		<u>2,960,592</u>	<u>3,257,352</u>	<u>3,268,262</u>	<u>3,117,789</u>	<u>3,088,580</u>
EXPENDITURES						
6210	MISCELLANEOUS CONTRACTUAL	203,723	212,550	219,542	227,300	234,119
6211 (Prop P)	PROP P FIRE MISC CONTRACTUAL	23,035	23,639	24,211	24,800	25,406
	Adobe Professional - Chief Kurten and Ronnie Cottrell	371	382	393	405	417
	Ambulance Wireless Routers Annual Support (qty 1)	350	361	371	382	394
	Data Access Card for Ambulance Wireless Router (qty 1)	600	618	637	656	675
	ESO - Emergency Medical Service Report Writing	2,575	2,652	2,732	2,814	2,898
	CAD Interface (Global) for ESO	1,288	1,326	1,366	1,407	1,449
	FD Emergency Reporting Software	3,575	3,682	3,793	3,906	4,024
	CAD Interface (Global) for FD Emergency Reporting	773	796	820	844	869
	Firehouse Software (qty 1)	876	902	929	957	985
	Public Safety Information System for Displays in FD (WonderSign)	1,088	1,121	1,154	1,189	1,225
	Active 911 Subscription - Department Wide	412	424	437	450	464
	Target Solutions - Training Software Department Wide	5,049	5,201	5,357	5,517	5,683
	StreetWise CAD (4 tablets and Global Interface)	870	896	923	951	979
	Code Red (Historical EMS Data)	630	649	668	688	709
	Skype Conference Calling (1 user)		50	52	53	55
	5-First Net Air Card, 4- Ipads; 1 rounter service	2,300	2,300	2,300	2,300	2,300
	4-Firstnet air cards for cell phones service	2,280	2,280	2,280	2,280	2,280
6212 (Prop P)	PROP P POLICE MISC CONTRACTUAL	65,677	52,667	53,584	54,529	55,502
	ITI	12,601	12,979	13,368	13,769	14,183
	US Fleet Tracking (GPS) - 14 Units	5,338	5,499	5,664	5,834	6,009
	Gaurdian Tracking	1,426	1,468	1,512	1,558	1,604
	PowerDMS	1,772	1,825	1,879	1,936	1,994
	McAfee (REJIS MDT's) - Qty 10	212	219	225	232	239
	REJIS / ENTRUST Tokens (3)	90	93	95	98	101
	Leads Online - TotalTrack Investigation System	2,238	2,305	2,374	2,446	2,519
	CALEA annual subscription	0	4,100	4,100	4,100	4,100
	Vigilant LPR Annual Maintenance - Vehicle and Messaging Trailer	6,000	6,180	6,365	6,556	6,753
	Evidence Technician	18,000	18,000	18,000	18,000	18,000
	CALEA Manager	18,000				

5-YEAR CAPITAL IMPROVEMENT PLAN (REVENUES, EXPENDITURES, FUND BALANCE)						
		Adopted	Projected	Projected	Projected	Projected
		<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
6215	REPAIR/MAINT-BUILDING-EQUIPMENT	141,000	147,230	141,100	141,200	141,200
6330	DATA SYSTEMS	216,059	82,935	185,340	35,642	17,010
ADMIN	New Finance System	150,000				
ADMIN	Integration between ADP and the New Finance System	10,000				
ADMIN	Migrate City Hall Surveillance to Avigilon (4 cameras)	5,809				6,318
ADMIN	Contactless POS Terminal to take Apple Pay	500				
ADMIN	Microsoft Surface Pro Tablet for Communications Manager	1,500				
COURT	Scanners required for ShowMeCourts (qty 2)	1,000				
PL	Plotter with OCR capability (HP DesignJet T830)	5,614				
PW	Migrate Surveillance System to Avigilon (adding 3 new camers - total of 5)		3,775			
PW	GIS Mapping of City Assets	12,500	12,875	13,261	13,261	
PW	Network Connection for Time Clock at Strassner Lot	500				
PW	Second Monitor for Public Works Manager (Kyle Allen)	250				
PW	AV in Meeting room to conduct online meetings and training - Kitchen	2,100				
IT	City Wide Cell Phone Replacements (qty 19)	1,900				
IT	Add OCR capability on all Ricoh Copiers (5) - Board Docs Scanning	800				
IT	Electric Bypass Panel in City Data Center	5,736				
IT	Move VMware Cluster to Fiber Conenctions	850				
IT	Wireless Access Point Replacements - City Wide (qy 31)	5,500				
IT	AV Equipment Upgrades - City Wide	2,000	2,000	2,000	2,000	
IT	Network Security Audit (Part of Clayton Agreement)	9,500	9,785	10,079	10,381	10,692
IT	Disaster Recover Planning		5,000			
IT	Disaster Recover Implementation - Veeam		25,000			
IT	Sonic Wall - Firewalls - Scheduled Replacements (qty 2)		16,500			
IT	Replace Physical Domain Controller (DC3)		8,000			
IT	Infrastructure - Primary System Scheduled Replacement			160,000		
IT	Replace Physical Shoretel Server (SHORETEL)				10,000	
6331	COMPUTERS-ADMIN	2,350	7,800	10,700	0	7,600
ADMIN	CORO-PC					1,100
ADMIN	CH-HR-PC					1,100
ADMIN	CH-JARVIS-PC					1,100
ADMIN	ADEXECSEC2					1,100
ADMIN	FINARCLK					1,100
ADMIN	FINAPCLK					1,100
ADMIN	FINDIRNB	1,600				

5-YEAR CAPITAL IMPROVEMENT PLAN (REVENUES, EXPENDITURES, FUND BALANCE)						
		Adopted	Projected	Projected	Projected	Projected
		2019	2020	2021	2022	2023
ADMIN	City Administrator iPad	750				
ADMIN	ITMGR		1,400			
ADMIN	SYSADMIN		1,200			
ADMIN	ADCITYADMIN		1,500			
ADMIN	FDOFFMGR		1,100			
ADMIN	CUST-SERV		1,100			
ADMIN	USER-HP			1,600		
ADMIN	ADCITYADMINLPTP			1,600		
ADMIN	ADCOMMMAN			1,100		
ADMIN	Loaner 1 (HR)			1,600		
ADMIN	Loaner 2 (Intern)			1,600		
ADMIN	Loaner 4 (Police)			1,600		
ADMIN	Loaner 5 (Pool)			1,600		
ADMIN	PRINTERS					
ADMIN	NPI7BB3CA		500			
ADMIN	CMCOPIER		500			
ADMIN	NPI21699C		500			
ADMIN	Aficio MP C5502					
ADMIN	HR printer					500
ADMIN	NPI5458CE					500
ADMIN	ADCityManPrint					
ADMIN	ADClerkPRN					
ADMIN	HP LaserJet 8100 Series					
6334	COMPUTERS PUBLIC WORKS	1,600	2,200	2,200	0	1,100
PW	Computers					
PW	PWPROJMGR					1,100
PW	PWCLERK	1,100				
PW	PWKIOSK		1,100			
PW	PWSUPER		1,100			
PW	PW-PROJECTMAN			1,100		
PW	MECHANIC			1,100		
PW	Printers					
PW	NPIBA822D	500				
6335	COMPUTERS-LEGISLATIVE	0	6,750	0	0	1,100
LEG	Mayor iPad		750			
LEG	BOA iPad		750			
LEG	BOA iPad		750			
LEG	BOA iPad		750			
LEG	BOA iPad		750			
LEG	BOA iPad		750			
LEG	BOA iPad		750			
LEG	BOA iPad		750			
LEG	BOA iPad		750			
LEG	BOA iPad		750			
LEG	MAYOR					1,100
6336	COMPUTERS-PLANNING/DEV	0	9,500	0	0	3,800
P/D	DIRECTOR-LAPTOP					1,600
P/D	PLCLERK					1,100
P/D	BLDGOFF					1,100
P/D	PLTP5		3,000			

5-YEAR CAPITAL IMPROVEMENT PLAN (REVENUES, EXPENDITURES, FUND BALANCE)						
		Adopted	Projected	Projected	Projected	Projected
		2019	2020	2021	2022	2023
P/D	PLTP3		3,000			
P/D	PLTP1		3,000			
	Printers					
P/D	PLleadInpPRN		500			
P/D	PlanDirDeskPrinter					
P/D	RNP00267352065A					
6337	COMPUTERS-JUDICIAL	3,200	0	0	0	2,200
JUD	CH-COURTS-CHRIS					1,100
JUD	CH-COURT-WHITE					1,100
JUD	COURTNB1	1,600				
JUD	COURTNB2	1,600				
	Printers					
JUD	CourtsDirPRN					
JUD	COURTCOPIER					
6338 (Prop P)	PROP P FIRE COMPUTERS	30,250	68,000	6,500	500	7,700
FD	FDASSTCHIEF	1,100				
FD	BRENTWOODFTB1 - Shared (vehicle 2517) - EMS	3,500				
FD	FDCAP1 - J. Erschen (Officers Bullpen)			1,100		
FD	FDCAP2 - D. Bruns (Offices Bullpen)			1,100		
FD	FDMEDOFF - M. Stoverink (Offices Bullpen)			1,100		
FD	Vehicle iPad 1 - Vehicle 1 - cell iPad			800		
FD	Vehicle iPad 2 - Vehicle 2 - cell iPad			800		
FD	Vehicle iPad 3 - Vehicle 3 - cell iPad			800		
FD	Vehicle iPad 4 - Vehicle 4 - cell iPad			800		
FD	FD-LT-PC - R. Kerr (Officers Bullpen)					1,100
FD	FDTRAIN - Shared (upstairs training rm)					1,100
FD	FDCHIEF - R. Flamion (Officers Bullpen)					1,100
FD	FD-ALBERT-PC - Shared (Joker Stand)					1,100
FD	FDCAPT1 - R. Cottrell					1,100
FD	FDSMARTNB - Shared (Training room Smartboard)					1,100
FD	FDCAPT2 - D. Neimeyer (Officers Bullpen)					1,100
	Printers					
FD	NPI90214E - Vehicle Bay					
FD	FDADMINASSIST - Front Desk		500			
FD	AsstChiefPRN - Assist Chief Office				500	
FD	CheifPRN - Cheif Office					
FD	FDCOPIER - Copy Room (Ricoh)					
FD	New Large LED Display (80") and accessories in FD Training Room	5,000				
FD	Replace Wireless Routers in Ambulance (qty 1)	2,800				
FD	Deploy City Door Access System in the Fire Department (10 doors)		30,000			
FD	Deploy City Surveillance System in the Fire Department (12 Cameras)		36,000			

5-YEAR CAPITAL IMPROVEMENT PLAN (REVENUES, EXPENDITURES, FUND BALANCE)						
		Adopted	Projected	Projected	Projected	Projected
		2019	2020	2021	2022	2023
FD	Point to Point Wireless Connection for Redundancy	1,500				
FD	Front Desk Docking Station for a Surface Pro	450				
FD	Building Automated HVAC System	14,500				
FD	4 - iPhone 8 on AT&T FirstNet (Device Only)	1,400				
FD	Skype Video Conferencing Equipment in Meeting Room		1,500			
6339 (Prop P)	PROP P POLICE COMPUTERS	58,250	110,700	1,100	500	25,900
PD	BRENTWOODPD2 - Car 30	6,300				
PD	BRENTWOODPD8 - Car 32	6,300				
PD	BRENTWOODPD1 - Car 41	6,300				
PD	BRENTWOODPD4 - Car 35	6,300				
PD	BRENTWOODPD5 - Car 43	6,300				
PD	BRENTWOODPD3 - Car 31	6,300				
PD	BRENTWOODPD7 - Car 44	6,300				
PD	TRAFFIC-COUNT - Old Netbook for radar trailer		1,600			
PD	PDADMIN - was J. Oesterreicher			1,100		
PD	BRENTLOAN8 - Shared (Conference Room)					1,600
PD	BUREAU-VIDEO - Hand built machine for video feed					1,100
PD	BRENT-LPR - Car 33					6,300
PD	PDDTSRGT - J. McIntyre					1,100
PD	PDTRAFFIC - K. Boschert (Certification consultant)					1,100
PD	PDDT2 - T. Bone (Det. Office)					1,100
PD	PDDT4 - C. Eisenbeis (Det. Office)					1,100
PD	PDEVIDENCE - Shared (Evidence room)					1,100
PD	PDCHIEFNB - Chief's Office					1,600
PD	PDRECORD1 - was CJ McClure (Front office)					1,100
PD	PDDT1 - J Simpson (Det. Sgt office)					1,100
PD	PDCOMMAND - Shared (Watch Command Office)					1,100
PD	PDDT3 - R. Litschgi (Det. Office)					1,100
PD	PDROLLCALL1 - Shared (Roll Call Rm)					1,800
PD	ROLL-CALL-16 - Shared (Roll Call Rm)					1,800
PD	PDROLLCALL3 - Shared (Roll Call Rm)					1,800
	Printers					
PD	NPI052902 - Dispatch Office		500			
PD	ET0021B70A3A39 - Booking		500			
PD	NPI05292B - Detective Office		500			
PD	NPI68E5FB - Roll Call		500			
PD	PDBOOKING - Booking				500	
PD	NPI2B2C17 - Police Clerk Office					
PD	RollCallScanner - Roll Call					
PD	PDChiefUSB - Chief's Office					
PD	TrafficPrinter - Traffic Division					

5-YEAR CAPITAL IMPROVEMENT PLAN (REVENUES, EXPENDITURES, FUND BALANCE)						
		Adopted	Projected	Projected	Projected	Projected
		<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
PD	AsstChiefPRN - Asst Chief Office					
PD	Aficio SP 5210SR - Mailroom (Ricoh)					
PD	AV in Meeting room to conduct online meetings and training - Main Meeting Room	2,100				
PD	Skype Video Conferencing Equipment in Meeting Room	1,500				
PD	Network Connection and Surveillance Camera in Memorial Park	3,900				
PD	Install new vehicle laptops, docking stations, cabling, and equipment (qty 7)	3,500				
PD	9 - iPhone 8 on AT&T FirstNet (Device Only)	3,150				
PD	Patrol Video (Dash Cameras)		75,000			
PD	Finish Avigilon Surveillance system in the PD Building		20,100			
	Finish Door Access Implementation in the PD Building		12,000			
6505	Capital Imp-Bldg Maint	40,000	40,000	40,000	40,000	40,000
6510	FIRE CAPITAL	100,000	552,000	225,000	830,000	337,000
	ADA design and engineering for elevator, parking lot, and station	100,000	100,000			
	Building- Tube heaters for engine bay					100,000
	Building- Elevator					
	Building- Fire Station alerting					
	Building- Security Enhancements		57,000			
	Building- Rapelling anchor points			30,000		
	Ballistic Helmets					12,000
	Ballistic Vests			20,000		
	Replace 26 two way radios			120,000		
	Physical Fitness Equipment					
	Replace 26 two way radios					225,000
	Basement multi purpose room furniture					
	VEHICLE REPLACEMENT FIRE					
	2005 Ford Explorer Vin#7236		55,000			
	2010 Ford Explorer Command Vehicle Vin #9652			55,000		
	2010 Ford Explorer Command Vehicle Vin #9653					
	2004 GMC Medtec Reserve Ambulance		325,000			
	2012 Ford MedTec Ambulance (replace in 2026)					
	2002 Pierce Reserve Engine and equipment				830,000	
	Boat, motor, and trailer (trailer Vin #1385)		15,000			
	2013 Pierce Rescue Pumper and equip.(replace in 2033)					
6515	JUDICIAL CAPITAL	1,000	0	0	0	0
	Shredder	1,000				
6520 (Prop P)	PROP P FIRE CAPITAL	45,000	0	35,000	180,000	105,000
	Engine room floor	45,000				
	Thermal Imaging Gear			35,000		

5-YEAR CAPITAL IMPROVEMENT PLAN (REVENUES, EXPENDITURES, FUND BALANCE)						
		Adopted	Projected	Projected	Projected	Projected
		2019	2020	2021	2022	2023
	Partial contribution for 2002 Pierce Reserve Engine and equipment				180,000	
	Replace Stove/oven					15,000
	SCBA Compressor					90,000
6521 (Prop P)	PROP P POLICE CAPITAL	10,000	0	0	0	0
	Tasers	10,000				
6525	POLICE CAPITAL	50,000	36,000	36,000	0	0
	Police vehicles	50,000	36,000	36,000		
6530	PUBLIC WORKS CAPITAL	671,000	627,700	20,500	265,000	351,000
	Street Signs	15,000	15,000	15,000	10,000	10,000
	Plate Wacker		5,000			
	Tommy Gate- Tailgate Lift					
	Equipment (chainsaws, pressure washer, hoses, etc.)	2,000				
	Skid Steer Pavement Breaker Attachment	10,000				
	Skid Steer Sweeper Attachment	5,500				
	Concrete Planer		4,000			
	Brake Lathe	6,000				
	Traffic Calming Devices (signs;speed cushions; etc.)	10,000				
	Floor Scrubber (moved to 2020)		10,000			
	Evaporating Fan for PW Garage		3,000			
	Ice Machine		3,200			
	Thermoplastic Pavement Marking Machine					
	Bobcat Mini-Excavator & Trailer		65,000			
	Miscellaneous Mechanic Tools		2,500			
	2 Mechanic Tool Boxes			3,000		
	2 Backflow Valves			2,500		
	Sign Post Installer					
	PW Bldg Fence Improvements	10,000				
	PW Bldg Parking Lot Improvements		20,000			
	Bullet Resistant Dais at City Hall					
	Ameren Street Light Additions	149,000				
	Storage Shed Replacement at Strassner Yard	2,500				
	Demolition at 8746 Eulalie (home east of FD- elevator project)	21,000				
	Citywide Trash Cans	15,000				
	Customer Service Improvements- Construction Phase	350,000	350,000			
	Customer Service Improvements- LNB Bid Packages & CM Services	75,000				
	Customer Service Improvements- ACM/Lead abatement, HVAC eval					
	Administration Dept. Office Remodel					
	City Hall Fire Alarm Panel/Sprinkler System is extra					
	City Hall Furniture		40,000			
	VEHICLE REPLACEMENT PUBLIC WORKS					
PW-Streets	Streets-2002 GMC Cab & Chassis Vin #4564-Truck 59					91,000

5-YEAR CAPITAL IMPROVEMENT PLAN (REVENUES, EXPENDITURES, FUND BALANCE)						
		Adopted	Projected	Projected	Projected	Projected
		<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
PW-Streets	Streets-1994 GMC Truck Vin #3708-Truck 71		40,000			
PW-Streets	Streets-2005 Ford Cab & Chassis Vin #9284-Truck 76		65,000			
PW-Sewer	Sewer-1997 Medtec Ambulance Vin #9543-Truck 48		5,000			
PW-Sanitation	Sanitation- 2011 Freightliner VIN #7508-Truck 2				255,000	
PW-Streets	Streets- 2006 Elgin Street Sweeper VIN #8898- Truck 72					250,000
6535	STREETS/SIDEWALKS	274,297	252,430	304,465	271,336	427,550
	Sidewalk Work	100,000	100,000	100,000	100,000	100,000
	Street Engineering Studies	20,000	20,000	20,000	20,000	20,000
	Street Inventory	20,000				
	Mill & Overlay Wrenwood Ln (west of Brentwood Blvd)	19,840				
	Mill & Overlay Strassner Dr (Brentwood Blvd to Urban Ave)	23,400				
	Mill & Overlay Urban Ave (north of Strassner Dr)	14,104				
	Mill & Overlay Parkridge Alley (north of Litzsinger)	3,600				
	Surface Sealant Helen Ave (Manchester to Litzsinger)	12,076				
	Surface Sealant Helen Ave (Eulalie to Rosalie)	2,550				
	Surface Sealant Lawndell Ave	8,085				
	Surface Sealant Manderly Ave (Manchester to Russell)	13,311				
	Surface Sealant Parkridge Ave (White Ave to Pine Ave)	7,064				
	Surface Sealant Wrenwood Ln (BFCA monument to Eager Rd)	30,267				
	Nova Chip St. Clair Ave (St Clair to Whie)	0				
	Nova Chip St. Clair Ave (St Clair to Whie)	0				
	Nova Chip St. Clair Ave (St Clair to Whie)	0				
	Swim Club Lane(Hot Mix Asphalt Recycling)	0				
	FY 2020 Streets- Sealants and Nova Chip Total		132,430			
	FY 2021 Streets- Sealants Total			184,465		
	FY 2022 Streets- Sealants Total				151,336	
	FY 2023 Streets-Nova Chip					307,550
6554	SANITATION CAPITAL	20,000	20,000	20,000	22,000	22,000
	Recycle Carts, Bins, Trash Dumpsters	20,000	20,000	20,000	22,000	22,000
6547	Debt Serv - Series 2017 Refunding 2009	168,138	162,738	157,438	167,238	161,788
6549	Debt Serv 2014 Lease/Purch	41,707	0	0	0	0
6551	Debt Serv 2013 Lease/Purch	84,114	84,114	0	0	0
6553	Debt Serv - Series 2014 Refunding 2003	50,680	52,275	53,551	48,926	50,434
6530	Rosalie Ped Improvments STP	36,000	296,955	414,955	0	0
7005	Transfers Out to SW/Parks	0	0	300,000	0	0
	TOTAL EXPENDITURES	2,337,080	2,848,182	2,251,186	2,308,970	2,017,409
	NET GAIN/(LOSS)	623,512	409,169	1,017,076	808,819	1,071,171

CAPITAL IMPROVEMENTS (40-00-00-XXXX)												
Account Number	ACCOUNT DESCRIPTIONS	Actual 2015	Actual 2016	Actual 2017	Budget 2018	Through 09/30 2018	Estimated 2018	Adopted 2019	Projected 2020	Projected 2021	Budget	% Change
	Revenues											
4002	AD VALOREM TAXES	(1,844)	(946)	(646)	-	-	-	-	-	-	-	-
4025	SALES TAX	2,488,494	2,523,177	2,497,874	2,637,781	1,988,819	2,637,781	2,686,580	2,736,282	2,786,903	2,786,903	1.85%
4028	PEDESTRIAN/TRANSIT STP	-	-	-	-	-	-	-	-	-	-	-
4029	ROSE AVENUE STP	-	-	-	-	-	-	28,800	237,564	331,964	331,964	-
4030	LITZINGER ROAD STP	688,295	-	411,243	-	-	-	-	-	-	-	-
4031	RESERVES	-	-	-	-	-	-	-	-	-	-	-
4032	HIC PEDESTRIAN STP	-	59,357	85,800	541,156	-	400,000	-	-	-	-	-
4038	PEDESTRIAN/TRANSIT TDD	-	-	-	-	-	-	-	-	-	-	-
4205	GRANTS - MISC	-	-	-	-	5,950	5,950	-	-	-	-	-
4510	SALE OF CITY PROPERTY	32,734	36,857	40,137	100,000	-	-	5,000	20,000	20,000	20,000	-95.00%
4525	INTEREST INCOME	8,852	8,192	9,043	8,000	6,860	8,000	8,000	8,500	9,000	9,000	-
4599	DEBT PROCEEDS	-	-	-	-	-	-	-	-	-	-	-
4625	TRANSFER IN	250,000	622,000	150,000	641,000	-	641,000	232,212	255,006	120,395	120,395	-63.77%
4950	INTERGOVERNMENTAL RECEIPT	-	71,371	-	-	-	-	-	-	-	-	-
	TOTAL REVENUE	3,466,533	3,320,008	3,193,451	3,927,937	2,001,629	3,692,731	2,960,592	3,257,352	3,268,262	3,268,262	-24.63%

CAPITAL IMPROVEMENTS												
Account	ACCOUNT	Actual	Actual	Actual	Budget	Through 09/30	Estimated	Adopted	Projected	Projected	Projected	
Number	DESCRIPTIONS	2015	2016	2017	2018	2018	2018	2019	2020	2021		
	Expenditures											
6210	MISC CONTRACTUAL EXPENSES	7,300	13,966	63,983	216,120	152,140	216,120	203,723	212,550	219,542		-5.74%
6211 (Prop P)	PROP P FIRE MISC CONTRACTUAL	-	-	-	-	-	-	23,035	23,639	24,211		
6212 (Prop P)	PROP P POLICE MISC CONTRACTUAL	-	-	-	-	-	-	65,677	52,667	53,584		
6215	REPAIRS & MAINT - EQUIPMENT	147,262	132,237	121,970	122,300	93,092	122,300	141,000	147,230	141,100		15.29%
6330	DATA SYSTEMS	94,055	168,148	53,507	384,603	42,977	220,233	216,059	82,935	185,340		-43.82%
6331	ADMIN COMPUTER	4,310	9,744	4,377	7,600	-	7,600	2,350	7,800	10,700		-69.08%
6332	FIRE COMPUTER	24,259	16,475	7,711	8,700	1,701	8,700	-	-	-		-100.00%
6333	POLICE COMPUTER	2,705	1,080	-	22,100	-	22,100	-	-	-		-100.00%
6334	PUB WKS COMPUTER	1,983	1,185	2,412	1,100	-	1,100	1,600	2,200	2,200		45.45%
6335	LEGISLATIVE COMPUTER	694	6,550	-	1,100	-	1,100	-	6,750	-		-100.00%
6336	PLANNING & DEV COMPUTER	11,597	179	914	4,300	-	4,300	-	9,500	-		-100.00%
6337	JUDICIAL COMPUTER	-	-	-	2,700	-	2,700	3,200	-	-		18.52%
6338 (Prop P)	PROP P FIRE COMPUTERS	-	-	-	-	-	-	30,250	68,000	6,500		
6339 (Prop P)	PROP P POLICE COMPUTERS	-	-	-	-	-	-	58,250	110,700	1,100		
6500	CAPITAL IMPRVMT-ADMIN	-	374	-	-	-	-	-	-	-		
6505	CAPITAL IMPRVMT-F-BLDG MINT	60,222	62,880	25,808	40,000	29,711	40,000	40,000	40,000	40,000		0.00%
6510	CAPITAL IMPROVEMENT-FIRE	219,608	270,591	303,859	531,170	459,143	571,170	100,000	552,000	225,000		-81.17%
6515	CAPITAL IMPRVMT-JUDICIAL	1,634	270	-	-	-	-	1,000	-	-		

CAPITAL IMPROVEMENTS												
Account Number	ACCOUNT DESCRIPTIONS	Actual 2015	Actual 2016	Actual 2017	Budget 2018	Through 09/30 2018	Estimated 2018	Adopted 2019	Projected 2020	Projected 2021		
6520 (Prop P)	PROP P FIRE CAPITAL	-	-	-	-	-	-	45,000	-	35,000		
6521 (Prop P)	PROP P POLICE CAPITAL	-	-	-	-	-	-	10,000	-	-		
6525	CAPITAL IMPRVNMT-POLICE	145,471	105,208	38,799	25,000	23,445	25,000	50,000	36,000	36,000	100.00%	
6528	CAPITAL IMPROVEMENT-P & D	32,012	15,859	-	-	-	-	-	-	-		
6530	CAPITAL IMPRVNMT-PUB WKS	344,978	169,937	52,593	473,500	40,857	263,000	671,000	627,700	20,500	41.71%	
6531	County Public Safety Prop P	-	-	-	-	-	-	-	-	-		
6535	STREETS & SIDEWALKS	472,504	670,787	722,918	923,589	795,135	900,000	274,297	252,430	304,465	-70.30%	
6547	Series 2017 Ref COPS	-	-	-	-	162,980	162,980	-	-	-		
6549	DEBT SERVICE-2014.LEASE/PURCH	41,706	41,706	41,706	41,706	41,706	41,707	41,707	-	-	0.00%	
6550	PARK DEBT SERVICE 1993	72,404	-	-	-	-	-	-	-	-		
6551	DEBT SERVICE-2013 LEASE/PURCH	11,710	84,113	84,114	84,114	84,113	84,113	84,114	84,114	-	0.00%	
6552	DEBT SERVICE-PUBLIC SAFETY (refunded 2017)	4,500	4,558	4,399	668,000	-	-	168,138	162,738	157,438	-74.83%	
6553	Series 2003 COP (refunded 2014)	750	-	52,764	50,000	4,199	50,000	50,680	52,275	53,551	1.36%	
6554	SANITATION	9,295	254,076	9,330	25,000	13,881	25,000	20,000	20,000	20,000	-20.00%	
6556	INTEREST AND FISCAL CHARGES	-	-	-	-	-	-	-	-	-		
6610	PROPERTY ACQUISITION	296,085	-	500	-	198,434	198,434	-	-	-		
6615	PEDESTRIAN/TRANSIT STP	-	-	-	-	-	-	-	-	-		
6617	ROSE AVENUE STP	-	-	-	-	-	-	-	-	-		
6618	LITZINGER ROAD STP	1,108,477	222,251	-	-	-	-	-	-	-		
6619	HIC PEDESTRIAN STP	43,523	186,861	47,277	676,445	499,656	500,000	-	-	-	-100.00%	
NEW	ROSALIE PED IMPROVEMENTS STP	-	-	-	-	-	-	36,000	296,955	414,955		
7005	TRANSFERS OUT	716,244	719,078	664,584	630,000	-	630,000	-	-	-	-100.00%	
7006	TRANSFERS OUT-Stormwater/Parks	-	-	-	-	-	-	-	-	300,000		
	TOTAL EXPENDITURES	3,875,286	3,158,113	2,303,525	4,939,147	2,643,171	4,097,657	2,337,080	2,848,182	2,251,186	-52.68%	
Fund Balance BOY		3,177,080	2,768,326	2,930,221	3,820,147	3,820,147	3,820,147	3,415,221	4,038,733	4,447,903	-10.60%	
	Net Income	(408,754)	161,895	889,926	(1,011,210)	(641,542)	(404,926)	623,512	409,170	1,017,076	-161.66%	

Prop P Revenue Allocation by Department (Police/Fire)						
Budgeted Revenues	2019		2020		2021	
	445,000		453,233		461,617	
Budgeted Expenditures	Police	Fire	Police	Fire	Police	Fire
Salary/benefits in GENERAL FUND - (for Major of Bureau of Community Policing & Law Enforcement Analyst)	184,000	0	189,520	0	195,206	0
Computers/Related IT Projects	58,250	30,250	110,700	68,000	1,100	6,500
Miscellaneous Contractual	65,677	23,035	52,667	23,639	53,584	24,211
Capital	<u>10,000</u>	<u>45,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>35,000</u>
Total Budgeted Expenditures	<u>317,927</u>	<u>98,285</u>	<u>352,887</u>	<u>91,639</u>	<u>249,890</u>	<u>65,711</u>
Totals (Police/Fire) by Year	<u>416,212</u>		<u>444,526</u>		<u>315,601</u>	
Prop P Revenue Allocation by Fund						
General Fund Budget for Salary/benefits	184,000		189,520		195,206	
Capital Improvements Fund Budget-(Amount transferred from General Fund)	<u>232,212</u>		<u>255,006</u>		<u>120,395</u>	
Totals by Year	<u>416,212</u>		<u>444,526</u>		<u>315,601</u>	
Balance of Prop P Money by Year	<u>28,788</u>		<u>8,707</u>		<u>146,016</u>	

Capital Improvements Fund Expenditures: \$2,337,080



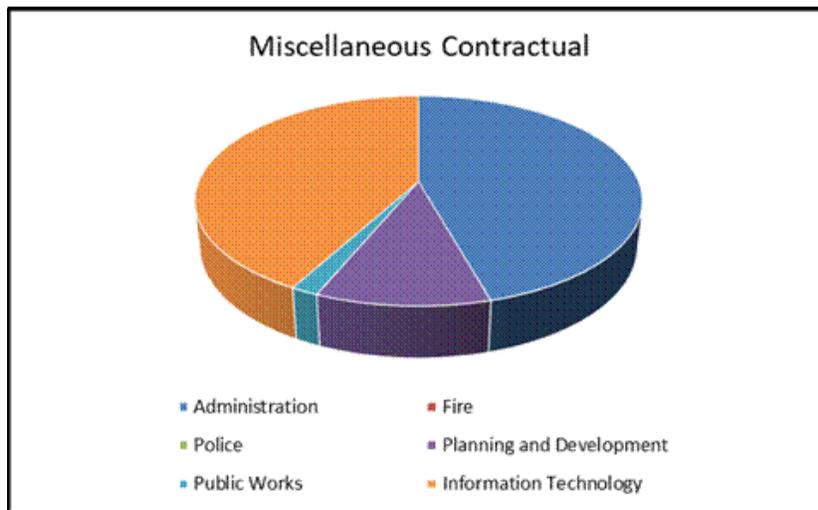
Explanation:

A Capital Improvement project is an expenditure that costs five thousand dollars or greater and has a life expectancy of more than five years. This fund contains all such projects, except the Parks & Recreation Department's projects, which appear under the department's budget. This fund provides for most of the city government's technology, vehicle, and building costs, as well as other expenditures unique to each department that exceed five thousand dollars.

Capital Improvements Fund Miscellaneous Contractual: \$203,723

Breakdown

Department	Cost
Administration	\$93,018
Fire	\$0
Police	\$0
Planning and Development	\$21,600
Public Works	\$3,427
Information Technology	\$85,678
Total	\$203,723



Explanation:

This line item contains funds to pay for maintenance, support, and subscription contracts on all IT-related systems through all departments in the City. The majority of these expenditures are recurring annual contracts that appear in the budget each year. A more detailed breakdown of these expenditures per department is on the following pages.

Miscellaneous Contractual Expenditures Administration: \$93,018

Breakdown

Time Tracking and Financial System	\$29,355.00
Fundware	\$12,600.00
New Finance System	\$15,000.00
Social Media Management and Archiving	\$235.00
Email Marketing System	\$1,236.00
Adobe Subscriptions	\$1,311.00
CivicPlus – City Website Hosting	\$11,329.00
Employee Fraud Monitoring	\$7,200.00
Skye Conference Calling	\$50.00
Visio for HR Manager	\$168.00
BoardDocs Subscription	\$12,000.00
Total	\$93,018.00

Explanation:

This line item contains software subscriptions and support/maintenance agreements that the City Administration uses for its day-to-day operations. These include ADP Time Tracking for payroll, financial accounting software support agreement, the BoardDocs annual subscription, which is the cloud based paperless agenda software, as well as the city website hosting subscription.

Miscellaneous Contractual Expenditures Planning and Development: \$21,600

Breakdown

MyGov Software Subscription	\$21,600.00
Total:	\$21,600.00

Explanation:

This piece of software allows residents to apply for permits and licenses online. The digital system also allows the Planning and Development Department to more easily access and track documents and respond more rapidly to requests. The MyGov software is available with a subscription.

Miscellaneous Contractual Expenditures

Public Works: \$3,427

Breakdown

GIS Asset Collection Maintenance	\$1,250.00
Visio for PW Director	\$168.00
Traffic Sensors	\$2,009.00
Total	\$3,427.00

Explanation:

The software listed above supports the Public Works Department in its daily operations. US Fleet Tracking allows the Department to know the location of Public Works vehicle at all times. Traffic sensors can be used for traffic surveys to determine the needs for any traffic calming measures.

Miscellaneous Contractual Expenditures Information Technology: \$85,678

Breakdown

Shortel Maintenance and Support	\$6,386.00
Veeam Backup and Replication	\$1,800.00
VMware vSphere Essentials Plus Bundle	\$1,134.00
Dell SonicWall - Annual Support	\$3,605.00
APC Data Center Equipment	\$5,798.00
Avigilon Subscription	\$2,000.00
Badge Access System	\$2,000.00
Offsite Storage	\$2,472.00
REJIS subscriptions	\$2,061.00
Printer Maintenance Agreement	\$206.00
LogMe In – Remote Support	\$927.00
Microsoft SA Agreement	\$29,000.00
HP Infrastructure	\$11,566.00
SSL Certificates	\$618.00
Domains	\$305.00
Professional Services	\$15,800.00
Total	\$85,678.00

Explanation:

The pieces of software and annual subscriptions listed above are used by most or all departments. Shortel is the software that links phones in City Hall, allowing for more efficient communication among City Hall employees. The Badge Access system is part of the drive to make City Hall more secure by maintaining its door security systems. Domains cover fees paid to use certain internet domains; the city government buys more domains than it uses to prevent misdirection to irrelevant sites when residents search for the city government's website.

Capital Improvement Fund – Prop P Miscellaneous Contractual: \$88,712

Breakdown

Department	Cost
Fire	\$23,035.00
Police	\$65,677.00
Total	\$88,712.00



Explanation:

This line item contains funds to pay for maintenance, support, and subscription contracts on all IT-related systems for the Fire and Police Departments. The majority of these expenditures are recurring annual contracts that appear in the budget each year. This also includes the Evidence Technician and CALEA Manager contractual positions in the Police Department. A more detailed breakdown of these expenditures per department is on the following pages.

Capital Improvement Fund – Prop P

Miscellaneous Contractual Expenditures

Fire Department: \$23,035

Breakdown

Adobe Subscription	\$371.00
Ambulance Wireless Routers – Support	\$350.00
Ambulance Wireless Routers – Data Card	\$600.00
ESO – Emergency Medical Service Report Writing	\$2,575.00
CAD Interface for ESO	\$1,286.00
Emergency Reporting Software	\$3,575.00
Emergency Reporting – CAD Interface	\$773.00
Firehouse Software	\$876.00
Public Safety Information System	\$1,088.00
Active 911 Subscription	\$412.00
Target Solutions – Training Software	\$5,049.00
SteetWise CAD	\$870.00
CodeRed	\$630.00
FirstNet Air Cards for I-Pads	\$2,300.00
FirstNet Air Cards for cell phones	\$2,280.00
Total	\$23,035.00

Explanation:

The software listed above supports the Brentwood Fire Department in its daily operations. This includes support and data cards for the ambulance wireless routers, CAD interface for ESO and for emergency reporting, CodeRed which is the emergency notification service used to notify residents and businesses of emergency situations, and FirstNet air cards for iPads and cell phones. FirstNet is the high-speed, nationwide wireless broadband network dedicated to public safety.

Capital Improvement Plan – Prop P Miscellaneous Contractual Expenditures Police Department: \$65,677

Breakdown

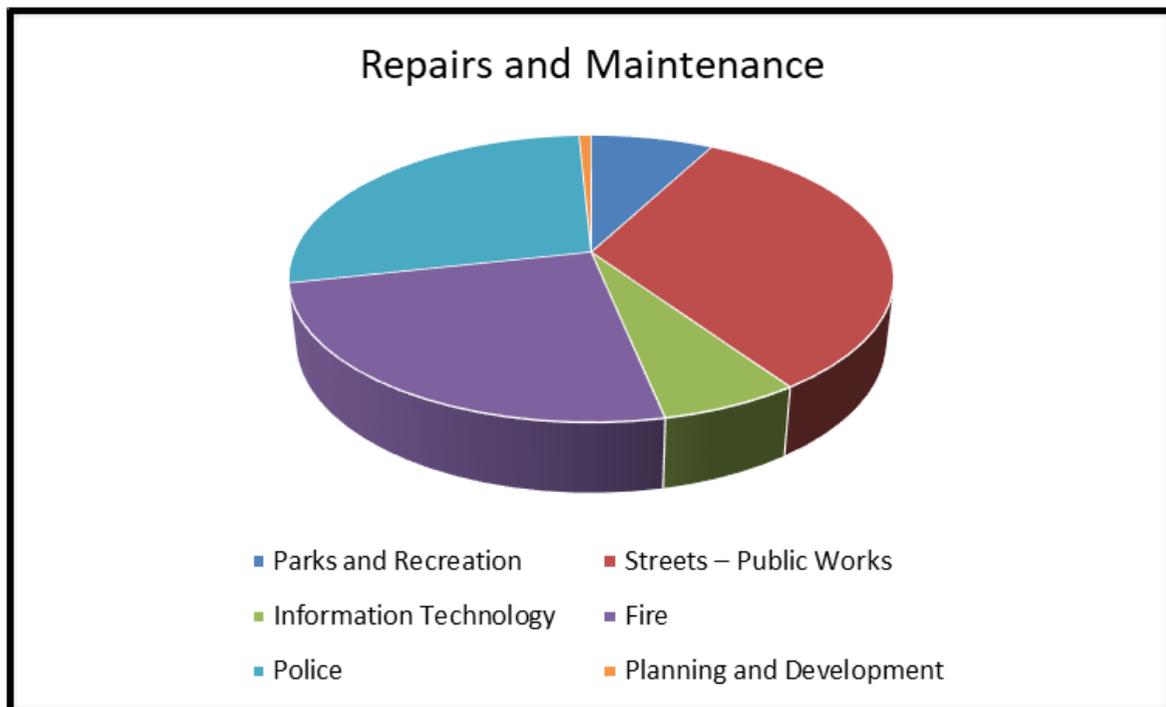
Evidence Tracking System (ITI)	\$12,601.00
Power DMS	\$1,772.00
Vigilant LPR Annual Maintenance	\$6,000.00
Guardian Tracking	\$1,426.00
US Fleet Tracking (GPS)	\$5,338.00
Miscellaneous Subscriptions	\$302.00
Total Track Investigation System	\$2,238.00
Contractual Evidence Technician	\$18,000.00
Contractual CALEA Manager	\$18,000.00
Total	\$65,677.00

Explanation:

The software listed above supports the Brentwood Police Department in its daily operations. US Fleet Tracking allows the Department to know the location of any police vehicle at all times, allowing more accurate tracking of emergency response times. REJIS allows the department to more conveniently store and access prisoner processing photos. Vigilant LPR allows police officers to check car registration based from license plate numbers, which helps them more quickly identify perpetrators and stolen vehicles. The other pieces of software assist in police training and provide for increased security at the Brentwood Police Station. This also includes the Evidence Technician and CALEA Manager which are contractual positions in the Police Department.

Repairs and Maintenance: \$141,000 Breakdown

Departments	Cost
Parks and Recreation	\$11,000.00
Streets – Public Works	\$46,000.00
Information Technology	\$8,900.00
Fire	\$35,000.00
Police	\$39,000.00
Planning and Development	\$1,100.00
Total	\$141,000.00



Explanation:

This section contains funds set aside to repair all city vehicles and equipment. The amounts per department are based on historic trends in spending and were slightly increased due to the aging of certain vehicles.

Computer Information Technology Equipment Improvements: \$216,059

Breakdown

Department	Cost
Administration	\$7,809.00
Finance	\$160,000.00
Judicial	\$1,000.00
Fire	\$0.00
Police	\$0.00
Planning & Development	\$5,614.00
Public Works	\$15,350.00
Information Technology	\$26,286.00
Total	\$216,059.00

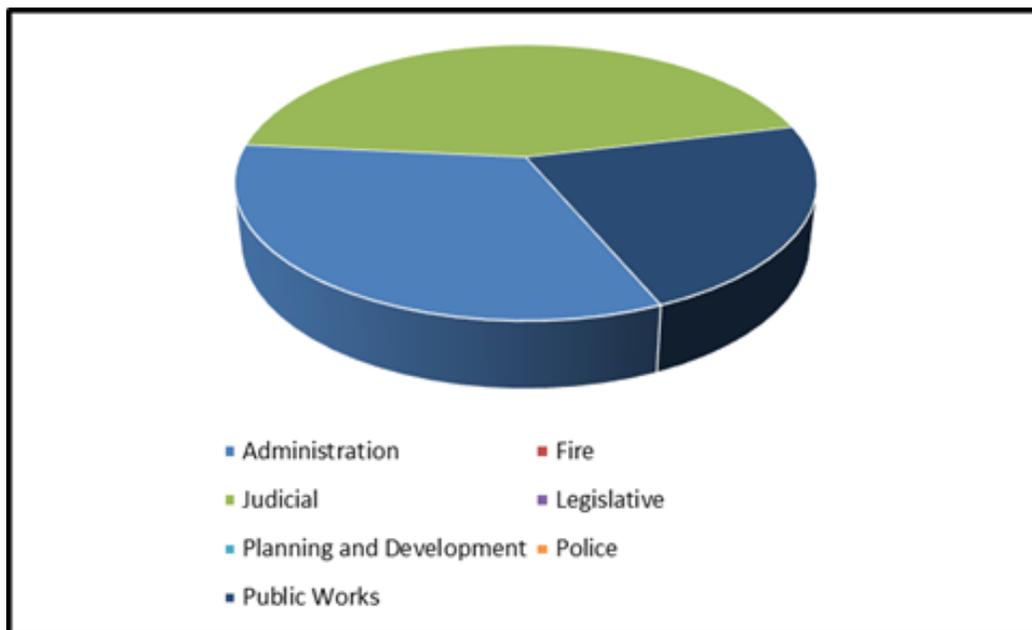
Explanation:

This section contains funds related to larger Information Technology projects. It includes a new financial software package, migration of the City Hall surveillance cameras to Avigilon which is the city-wide monitoring system, a plotter with OCR capability for Planning and Development, wireless access point replacements at City Hall, and a total network security audit which is part of the City of Clayton intergovernmental agreement.

Computer/IT Improvements Account 6331-6337: \$7,150

Breakdown

Department	Cost
Administration	\$2,350.00
Fire	\$0.00
Judicial	\$3,200.00
Legislative	\$0.00
Planning and Development	\$0.00
Police	\$0.00
Public Works	\$1,600.00
Total	\$7,150.00



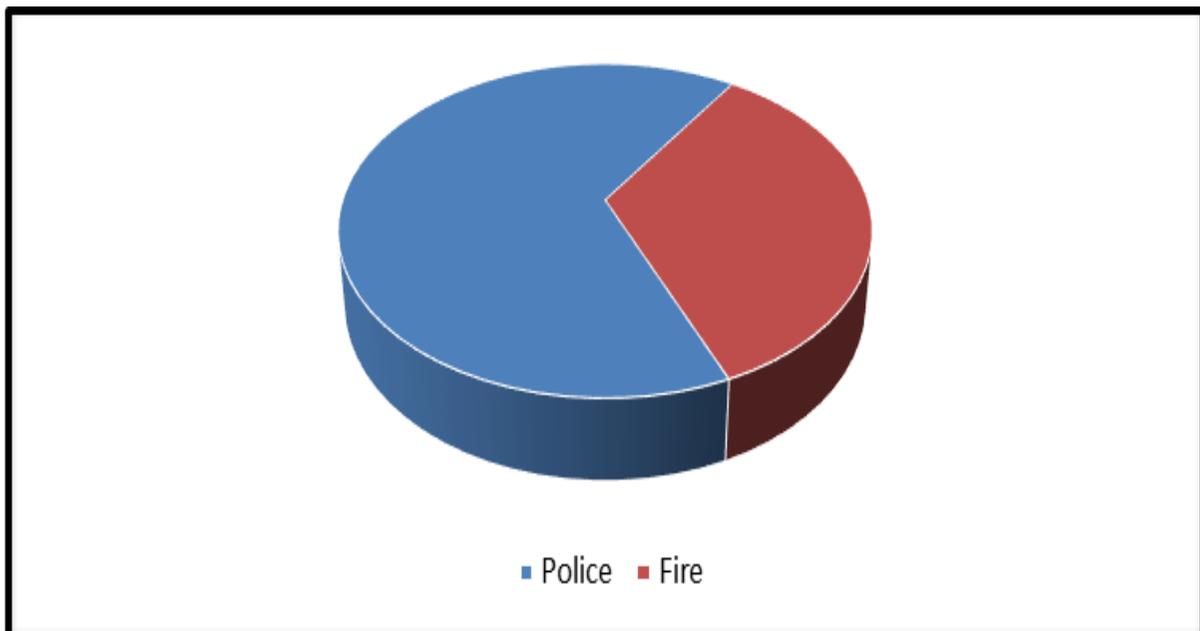
Explanation:

This line item budgets funds to pay for city-wide IT system upgrades and project implementations as part of the IT Desktop and Printer Replacement Plan. Whereas the last IT section included software acquisitions, updates, and subscriptions, this next section includes improvements to hardware.

Capital Improvement Plan - Prop P Computer/IT Improvements: \$88,500

Breakdown

Department	Cost
Fire	\$30,250.00
Police	\$58,250.00
Total	\$88,500.00



Explanation:

This line item budgets funds to pay for IT system upgrades and project implementations as part of the IT Desktop and Printer Replacement Plan for the Fire and Police Departments. Whereas the last IT section included software acquisitions, updates, and subscriptions, this next section includes improvements to hardware.

Capital Improvement Building Maintenance: \$40,000



Explanation:

This section contains as-needed expenditures for repairs to any of the city government's buildings. It is based on past spending patterns.

ADA Barrier Removal Project

Professional Fees: \$100,000



Explanation:

In 2019 and 2020 Brentwood Fire Department is making plans to correct ADA barriers as outlined in a 2013 report. The project includes remediation of interior barriers found inside the fire station.

Capital Improvement – Prop P Fire Department Engine Room Floor Resurfacing Project: \$45,000



Explanation:

The Fire Department plans to resurface the engine room floor. The current floor has a hard surface that becomes very slippery when wet. That finish will be removed and replaced with a non-slip epoxy coating that includes added grit to prevent slipping when the floor is wet. Funding of this item will be from the 2019 Proposition P funds.

Prop P
Police Department
Tasers: \$10,000



Explanation:

This will fund the cost of replacement of ten Axon Model X-26P department tasers. The tasers currently in use are expired and are a liability for performance.

Police Department SUV Replacement: \$50,000



Explanation:

This will fund the cost of replacing two police vehicles involved in accidents. The cost includes the purchase of the vehicle and to be outfitted with Brentwood marking, computers and emergency equipment less expected insurance reimbursements.

Judicial Department Paper Shredder: \$1,000



Explanation:

This will fund the cost of the replacement of the paper shredder in the Judicial Department. The current shredder is wearing down and in need of replacement.

Public Works Department Street Signs: \$15,000



Explanation:

The funds budgeted for street signs will allow for the purchase and installation of approximately 150 signs and hardware/posts. This will allow the Public Works Department to install signs that match the US Department of Transportation's Manual on Uniform Traffic Control Devices (MTUCD) standards. These standards include provisions to ensure that the signs are easy to see and read. These new signs will replace any signs that are damaged throughout the year.

Miscellaneous Equipment Replacement: \$2,000



Explanation:

This line item covers the equipment necessary for the Public Works Department to effectively function next year. It contains miscellaneous tools such as pavement saws to cut concrete as well as a pressure washer or hoses used for power washing or crack sealing of pavement surfaces. The total for requested funds is based on past use and what equipment is currently in need of replacement or repair. This is a recurring item whose total fluctuates from year to year based on the Department's need.

Public Works Department Skid Steer Pavement Breaker: \$10,000



Explanation:

This equipment attachment can be installed on the existing Bobcat skid steer and used to break out concrete pavement street slabs or sidewalks to avoid utilization of rental units.

Public Works Department Skid Steer Sweeper: \$5,500



Explanation:

This equipment attachment can be installed on the existing Bobcat skid steer and used to sweep and collect debris along pavement edges, paved trails, and difficult to access locations that the conventional street sweeper cannot reach.

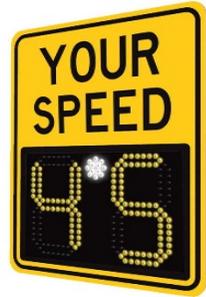
Public Works Department Brake Lathe: \$6,000



Explanation:

This equipment can be used to turn brake rotors and mill the rotor surface to a flat surface within vehicle brake specifications. Use of a brake lathe can save money by not requiring purchase of new rotors all the time while doing brake services on fleet vehicles.

Public Works Department Traffic Calming Devices: \$10,000



Explanation:

Driver Radar Enabled Feedback Sign(s) - \$2,500 - \$3,500 – Depending on options and quantity needed. Speed cushions for emergency responders and slowing normal vehicles- \$4,000 - \$5,000 – Depending on dimensions and materials selected.

Locations of these devices or other traffic calming devices require investigation and approval that is site specific.

Public Works Department Fencing Replacement: \$10,000



Explanation:

Chain-link fencing around Public Works garage and yard requires replacement of some obsolete sections. In addition, privacy slats or a screening attachment will be added to the fence as an option.

Storage Shed Replacement Strassner Drive Yard/Site: \$2,500



Explanation:

The existing shed is deteriorated. A new low maintenance replacement shed is proposed. Shed is used by Public Works and Sanitation Department staff for secured storage of items that must be stored to avoid moisture and precipitation damages. Existing shed pictured on left; sample resin shed shown on right for proposed replacement. Electric connection transfer to new building will be incorporated with this project.

Public Works Department Demolition at 8746 Eulalie Ave: \$21,000



Explanation:

City purchased home to the east of the Fire Department building (left side of photo) for the purpose of a future elevator addition. Possible asbestos abatement required and demolition of home and shed are included.

Public Works Department Citywide Trash Cans Replacement: \$15,000

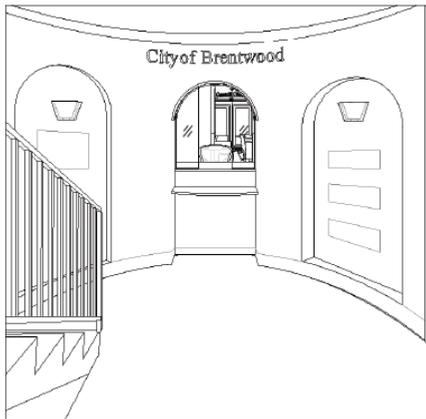


Explanation:

In the past, Public Works hosted trash can paint events which allowed the public to paint anything on the exterior of steel drums which were used for trash cans throughout the city (see photo on left). The trash can paint event was ceased and replacement trash receptacles are desired similar to models used in Parks (see photo on right at Oak Tree Park).

Customer Service Improvements Bid Packages & Construction: \$425,000

PERSPECTIVE VIEWS



Reception - From Customer Entry



Ramp/Art Alcove

Explanation:

This project improves a portion of the first floor of city hall to provide more efficient service for resident interactions, ADA access, wayfinding, safety & security improvements, demolition and materials removals, and improvements to electrical, mechanical, and plumbing systems as needed.

Public Works Department

Ameren Street Light Additions: \$149,000



Explanation:

List of approved street lights remaining from FY 2018 budget is included in this budget. Street lights are Ameren owned, but underground conduit/wiring between power source and street light are installed via City.

Street Mill and Overlay, Sidewalk Work, and Surface Preservation: \$274,297



Left: unsealed Madge Ave noting pavement cuts

Right: MAQS sealant on Madge Ave.

Explanation:

Small portions of Wrenwood Lane, Strassner Drive, and Urban Avenue require mill and overlay work between St. Louis County DOT limits and public rights-of-way which were not included in previous budgets. Additionally, the Parkridge alley requires mill and overlay work. The majority of FY 2019 street work includes surface sealant work to seal the mill/overlay streets completed in FY 2014 including Helen Ave., Lawndell Ave., Manderly Ave., and Parkridge Ave. The surface sealants will preserve the roughly 5-year-old asphalt and extend the useful life. Other street work includes sidewalk work and concrete street slab work, street engineering studies, and a street inventory report to document existing conditions.

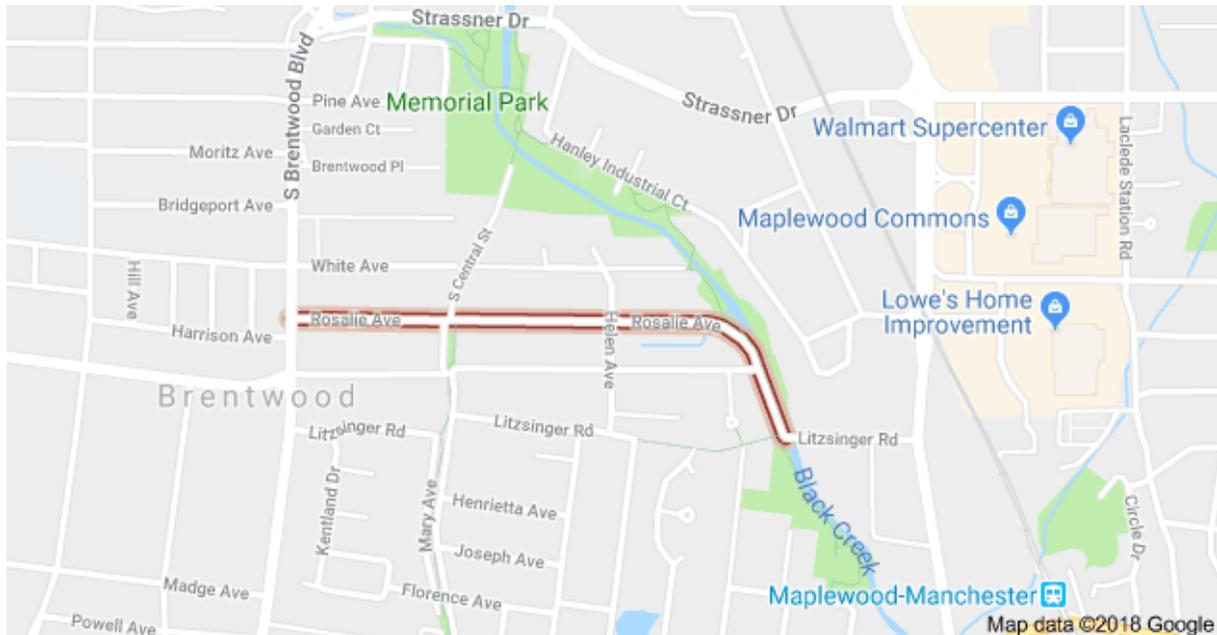
Sanitation: \$20,000



Explanation:

This line item provides funds for recycle carts, recycle bins and trash dumpsters for new residents and replacement of old units.

Rosalie Avenue STP (MoDOT Surface Transportation Project): \$36,000



Explanation:

This includes the preliminary engineering phase and commencement of the right-of-way phase in FY 2019 for this project at approximately \$36,000. The bid and construction phases will occur in FY 2020 and FY 2021 budgets at \$296,955 and \$414,955 total for each future budget cycle.

Debt Service and Transfers: \$344,339

Breakdown

Item	Amount
Series 2017 COP - Refunding 2009 COP 6547	\$168,138.00
2014 Lease/Purchase 6549	\$41,407.00
2013 Lease/Purchase 6551	\$84,114.00
Series 2014 COP - Refunding 2003 COP 6553	\$50,680.00
Total	\$344,339.00

Explanation:

This section sets aside funds to service past loans taken out to pay for projects. It also describes funds taken out of the Capital Improvement Fund to support large projects in other funds. Please see the next page for a more detailed description of each item.

Further Explanation

Debt Service – Series 2017 Refunding - 2009 COP 6552: This line item includes funds for the annual debt service on the series 2017 COP of \$5,105,000 for the advance refunding of the 2009 issue which refunded the 2002 COP issue used for construction of the firehouse and city hall renovation.

Debt Service - 2014 Lease/Purchase 6549: This line item includes funds for the annual debt service payment on the 2014 lease/purchase issue of \$193,933 for purchase of IT equipment.

Debt Service - 2013 Lease/Purchase 6551: This line item includes funds for the annual debt service payment on the 2013 lease/purchase issue of \$533,461 for a new pumper truck.

Debt Service - Series 2014 - Refunding 2003 COP 6553: This line item includes funds for the annual debt service payment on the series 2003 COP issue of \$1,330,000 used for renovating, improving, furnishing and equipping the existing library and city hall. It does not include the library's share of debt.

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CITY OF BRENTWOOD
FINANCIAL POLICIES AND
PROCEDURES MANUAL

INTRODUCTION

Brentwood is a full service community that provides fully staffed police and fire departments, city-owned and operated residential trash and curbside recycling services, parks and recreation, street maintenance and one-stop shop licensing and permitting. With its housing quality and variety, beautiful neighborhoods, parks and walking trails, top notch city services and great central location, the quality of life in Brentwood is unsurpassed in the region.

The City consists of the following departments: Administration, Fire, Judicial, Legislative, Parks & Recreation, Planning & Development, Police and Public Works. The mission of each department is to provide the citizenry high quality public services.

The City promotes transparency and sound fiscal policies. This manual elicits the financial policies the City employs and the accounting procedures for each department.

City of Brentwood

Financial Policies & Procedures Manual

FUND BALANCE POLICY

Purpose

The purpose of this policy is to establish a key element of the financial stability of the City of Brentwood by setting guidelines for fund balance. Unassigned fund balance in the General Fund is an important measure of economic stability. It is essential that the City maintain adequate levels of unassigned fund balance in the General Fund to mitigate financial risk that can occur from unforeseen revenue fluctuations, unanticipated expenditures, and similar circumstances. The fund balance also provides cash flow liquidity for the City's general operations. It is also very important to maintain adequate levels of assigned fund balances in the City's Capital Improvements, Storm Water and Park Improvements and Sewer Improvements funds for operations, equipment replacement and future capital improvements.

Definitions

Fund Balance – The excess of assets over liabilities in a governmental fund. Fund balance can be made up of five separate categories defined as follows:

- 1) **Nonspendable fund balance** – includes amounts that are not in a spendable form or are required to be maintained intact. Examples are inventory or permanent funds.
- 2) **Restricted fund balance** – includes amounts that can be spent only for the specific purposes stipulated by external resource providers either constitutionally or through enabling legislation. Examples include grants and child safety fees.
- 3) **Committed fund balance** – includes amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. Commitments may be changed or lifted only by the government taking the same formal action that imposed the constraint originally.

City of Brentwood

Financial Policies & Procedures Manual

- 4) **Assigned fund balance** – comprises amounts *intended* to be used by the government for specific purposes. Intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority. In governmental funds other than the general fund, assigned fund balance represents the amount that is not restricted or committed. This indicates that resources in other governmental funds are, at a minimum, intended to be used for the purpose of that fund.

- 5) **Unassigned fund balance** – is the residual classification of the **General Fund** and includes all amounts not contained in other classifications. Unassigned amounts are technically available for any purpose.

Policy

Committed Fund Balance

The Board of Aldermen is the City's highest level of decision-making authority and the formal action that is required to be taken to establish, modify, or rescind a fund balance commitment is an ordinance or resolution approved by the Board at a City of Brentwood Board of Aldermen meeting. The ordinance or resolution must either be approved or rescinded, as applicable, prior to the last day of the fiscal year for which the commitment is made. The amount subject to the constraint may be determined in the subsequent period.

Assigned Fund Balance

The Board of Aldermen has authorized the City Administrator as the official authorized to assign fund balance to a specific purpose as approved by this fund balance policy.

Minimum Operating Reserves - Unassigned Fund Balance Goals (General Fund)

It is the goal of the City of Brentwood to achieve and maintain an Operating unassigned fund balance in the General Fund equal to 50% of budgeted operating expenditures. The City considers a balance of less than 10% to be cause for concern, barring unusual or deliberate circumstances.

If unassigned fund balance falls below the goal or has a deficiency, the City will plan to adjust the budget in the subsequent fiscal years to restore the balance.

Appropriation from the unassigned General Fund balance shall require a majority approval of the Board of Aldermen and shall be only for one-time expenditures, such as an extraordinary or emergency circumstance, and not for ongoing expenditures unless a viable plan designated to sustain the expenditures is simultaneously adopted.

Minimum Operating Reserves - Assigned Fund Balance Goals

It is the goal of the City of Brentwood to achieve and maintain an Operating Reserves assigned fund balances in the Storm Water and Park Improvements and Sewer Improvements funds equal to 15% of budgeted operating expenditures. The City considers a balance of less than 10% to be cause for concern, barring unusual or deliberate circumstances.

If the assigned fund balance falls below the goal or has a deficiency, the City will plan to adjust the budget in the subsequent fiscal years to restore the balance.

Appropriation from the assigned Storm Water and Park Improvements or Sewer Improvements Fund balance shall require a majority approval of the Board of Aldermen and shall be only for one-time expenditures, such as an extraordinary or emergency circumstance, and not for ongoing expenditures unless a viable plan designated to sustain the expenditures is simultaneously adopted.

Equipment Replacement Reserves - Assigned Fund Balance Goals

In addition to the minimum fund balance goals above, it is the goal of the City of Brentwood to achieve and maintain Equipment Replacement Reserves assigned fund balances in the Capital Improvements, Storm Water and Park Improvements and Sewer Improvements funds in an amount required such that all city equipment can be replaced at the end of their designated useful lives. An equipment replacement schedule will be maintained in order to determine the level required to be maintained each budget year.

If the assigned fund balance falls below the goal or has a deficiency, the City will plan to adjust the budget in the subsequent fiscal years to restore the balance.

Appropriation from the Equipment Replacement Reserves assigned Capital Improvements, Storm Water and Park Improvements or Sewer Improvements funds fund balance shall require a majority approval of the Board of Aldermen and shall be only for one-time expenditures, such as an extraordinary or emergency circumstance, and not for ongoing expenditures unless a viable plan designated to sustain the expenditures is simultaneously adopted.

Capital Reserves - Assigned Fund Balance Goals

Finally, it is the goal of the City of Brentwood to achieve and maintain Capital Reserves assigned fund balances in the Capital Improvements and Storm Water and Park Improvements funds equal to 5% of the value of the related capital assets excluding machinery and equipment (See Equipment Replacement Reserves section above). Appropriations from the capital reserves will be to fund major capital costs. The City will have a 5-year capital improvement plan (CIP) as part of the annual budget that lists all upcoming capital projects and the funding sources for those projects.

If the assigned fund balance falls below the goal or has a deficiency, the City will plan to adjust the budget in the subsequent fiscal years to restore the balance.

Appropriation from the Capital Reserves assigned Capital Improvements or Storm Water and Park Improvements funds fund balance shall require the approval of the Board of Aldermen and shall be only for one-time expenditures, such as capital purchases, and not for ongoing expenditures unless a viable plan designated to sustain the expenditures is simultaneously adopted.

Order of Expenditure of Funds

When multiple categories of fund balance are available for expenditure (for example, a construction project is being funded partly by a grant, funds set aside by the Board of Aldermen, and unassigned fund balance), the City will start with the most restricted category and spend those funds first before moving down to the next category with available funds.

Revenue Policy

Overview

The revenue goals for the City of Brentwood are diversified in nature to assist the City in meeting its mission of providing services to its citizens. Major sources of revenues consist of sales, property, gross receipts and utility taxes, charges for services and grants and contributions. Other revenue sources contributing to the City's mission include assessments, fines and forfeitures, investment income, building permits, certificates of inspection and miscellaneous income.

Governmental Funds - Modified Accrual

Governmental funds recognize revenue in the accounting period in which they become susceptible to accrual. Susceptible to accrual means that revenues are both measurable and available to finance expenditures of the fiscal period. Financial resources are available only to the extent that they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. The availability period used for revenue recognition is generally 60 days.

Revenue Sources

A. Sales

Revenue is recorded when the underlying exchange occurs. Cash is received in the following month. Amounts collected in January subsequent to year-end are subject to accrual and are recognized as revenues in December. Derived tax revenues result from assessments imposed by the City on exchange transactions. Examples include taxes on food, liquor, groceries, cigarettes and retail sales of goods and services. The principal characteristics of these transactions are (1) the City imposes the provision of resources on the provider (the entity that acquires the income, goods, or services) and (2) the City's assessment is on an exchange transaction, such as the exchange of motor fuel for the market price of the fuel. Periodically, enabling legislation may require a particular source of derived tax revenues to be used by the City for a specific purpose or purposes such as revenues resulting from a motor fuel tax being required to be used for road and street repairs.

In contrast to time requirements, purpose restrictions do not affect the timing of recognition for any class of non-exchange transactions for the City. Rather, purpose restrictions report resulting net position or fund balance (as appropriate) as restricted until the resources are used for the specified purpose or for as long as the provider requires the resources to be maintained intact (for example, endowment principal).

B. Ad Valorem

Property taxes are recognized as revenues when they become measurable and available to finance expenditures of the current period. Taxes levied in a given year are recorded as revenue in that fiscal year at the time that cash is received. Property taxes attach as an enforceable lien on property as of January 1 based on the assessed value of the property.

Taxes are levied in October and are due and payable on or before December 31.

Taxes are typically remitted during the year for which they are levied. Delinquent taxes are determined to be taxes remaining uncollected at the end of the year for which the taxes were levied. Delinquent taxes are recognized as revenue in the government-wide statements of net assets and activities subject to an allowance for uncollectible amounts. Delinquent taxes are reported as deferred inflows of resources in the fund statements.

Property tax revenue is recognized in the fiscal year for which taxes have been levied, provided the "available" criteria are met. The property tax assessment is made to finance the budget of a particular period and the revenue produced from any property tax assessment is recognized in

the period for which it was levied. When property taxes receivable are recognized, or when property taxes are collected in advance of the year for which they are levied, they are recorded as deferred inflows of resources and recognized as revenue in the year for which they are levied. Property tax revenues are recognized when they become available. Available means then due, or past due and receivable within the current period and collected within the current period or expected to be collected soon enough thereafter to be used to pay liabilities of the current period. Such time thereafter shall not exceed 60 days. If, because of unusual circumstances, the facts justify a period greater than 60 days, the City will disclose the period being used and the facts that justify it.

All property tax assessment, billing and collection functions are handled by St. Louis County government. Taxes collected are remitted to the City by the St. Louis County Collector in the month subsequent to the actual collection date. Taxes held by the County Collector, if any, are recorded as property tax receivable.

C. Utility Tax

It is a tax on public service businesses, including businesses that engage in communications and the supply of energy, natural gas, and water.

Revenue is recorded when the underlying exchange occurs. Cash is received in the following month. Amounts collected in January subsequent to year-end are subject to accrual and are recognized as revenues in December.

D. Gross Receipts Tax (Business Licenses)

The gross receipts tax is a tax on the total gross revenues of a company, regardless of their source, conducting business within the confines of the Brentwood city limits. These taxes are recognized in the fiscal year for which taxes have been imposed on transactions and are payable to the City annually. Revenue is recognized under the modified accrual basis of accounting.

E. Charges for Services

Charges for services includes fees generated for user fees for the recreation, center ice rink, fees collected by the Library and fees imposed by the Police and Fire Departments. Revenue is recognized under the modified accrual basis of accounting. Citizens or others pay user fees as charges for specific goods or services. Revenues from user fees are recognized in the period earned, regardless of when cash is received. Revenues from some user fees (for example, ice-skating fees) are earned at the time they are collected. In other cases, the entity may provide

the service before the fee is charged, for example, ambulance services provided by the fire department. In these cases, the City recognizes fee revenue and receivables when the service is performed.

F. Intergovernmental

Intergovernmental revenue includes grant revenue and other payments from governmental entities. Revenue is recognized when eligible expenditures have been incurred against a fully executed grant agreement. For the timing requirement of revenue recognition for grants to occur on the modified accrual basis, the criteria established for accrual-basis recognition is met and the revenues are available. "Available" means that the City has collected the revenues in the current period or expects to collect them soon enough after the end of the period (within 60 days) to use them to pay liabilities of the current period when all eligibility requirements have been met.

Advance receipts or payments for use in the following period are reported as deferred in flows of resources.

G. Assessments Assessment revenue is received for the City's Sewer Lateral Program. Revenue recognized in the period for which the assessment is payable. These assessments are billed and collected by St. Louis County through the property tax collection process. Taxes collected are remitted to the City by the St. Louis County Collector in the month subsequent to the actual collection date. Assessments held by the Collector, if any, are recorded as assessments receivable.

H. Fines and Forfeitures

For municipal court fines and forfeitures, Revenue from fines should be recognized in the period the City has an enforceable legal claim to the amounts, regardless of when cash is received. Conditions that constitute an enforceable legal claim for fines include (a) the date by which an individual may contest a court summons expires and the fine is automatically imposed, (b) the offender pays the fine before the municipal court date, or (c) the municipal court imposes the fine. Appropriate allowances should be made for uncollectible fines and fines expected to be waived through an appeals process.

Expenditure Policy

Overview

As a major public institution, the City of Brentwood is held to a high level of accountability for its business practices. Numerous constituencies (including taxpayers, the state of Missouri, the federal government and other entities) have an interest in how the City spends its money. Accordingly, every reasonable effort is made to ensure that funds are used in a responsible and appropriate manner.

Every expenditure transaction is expected to be supported by a documented business purpose. When the choice is present, the City expends restricted funds to all appropriate expenditures before committing unassigned funds to City expenditures (i.e. capital improvements, storm water and park improvements, etc).

Department officials with approval authority for expenditure transactions are expected to exercise judgment and make a good-faith attempt to follow both the letter and the spirit of the expenditure policy. When dealing with ambiguous circumstances or budget overruns, department officials are directed to seek guidance from the Finance Director and document the reasoning behind their approval decisions.

The City's Expenditure Policy is in accordance with Section 135.000 through 135.210 of the City's Municipal Code. Purchases are made by department heads or designee within approved budget constraints. A budget to actual report is consulted when large purchases will be made particularly when the City fiscal year is approaching year-end. Anticipated over-expenditures of budget line items must be approved by the Board of Aldermen prior to the purchase being initiated.

Expenditure reimbursements are processed with the City's expense reimbursement form. Guidance regarding those forms can be found in the employee manual.

Department officials are required to assemble an invoice with appropriate account coding, supporting documentation and an authorizing signature. These invoices are presented by the department head to the Finance Director whom approves the invoices for payment.

Operating Budget Policy

Overview

The City of Brentwood is accountable to its citizens for the use of public dollars. A balance must be struck between sources and uses of public dollars so the public can realize the full benefits of a fiscally sound government. All activities supported by the City must function within the limits of the financial resources provided to them. The City recognizes that our financial policies are applied over periods of time extending well beyond the current budget period. Thus, expenditures cannot exceed available resources over the long term. The City exists to provide high quality services. This cannot be accomplished if the City allows long-term deficits or chooses to support on-going needs through one-time revenues.

To ensure that financial stability is maintained, a budget showing that revenues and other financing resources meet or exceed expenditures/expenses will be prepared and adopted by the Board of Aldermen.

It is the City's intention to produce a fiscally sound budget in accordance with Section 130.070 through 130.100 of the City's Municipal Code. A fiscally sound budget includes the following:

1. An adopted budget which funds recurring operating expenditures/expenses with recurring operating revenues.
2. Reasonable cash reserves to ensure against and mitigate the effects of an economic downturn or other unanticipated events that impact revenue growth. A weak economy will slow revenue growth relative to expenditures/expenses.

In order to effectively promote the fiscally sound budget, the following events are required on an annual basis:

1. Each department head shall prepare a departmental budget to be submitted to the city administrator in accordance with the established budget calendar.
2. All budgets shall be balanced and provide for sufficient revenues to cover expenditures.
3. Large equipment purchases should be budgeted annually with a five-year rolling period to ensure sufficient City resources are available to secure purchases.
4. Budgets shall initially be reviewed by the city administrator and financial director with feedback provided to department heads. The process shall be completed in accordance with the established budget calendar.
5. Revised budgets shall be submitted to the city administrator and financial director, approved and submitted to the Board of Aldermen no later than the first regularly scheduled meeting in December of the City's current fiscal year.
6. The Ways and Means Committee will review the proposed budget with department heads present to answer inquiries of the Board.
7. If budgetary revisions are required, the revisions will be submitted no later than the first regularly scheduled meeting in December of the City's current fiscal year.
8. All budgets shall be approved at said meeting.
9. All budgets shall be posted for public feedback and commentary no later than the first regularly scheduled meeting in December of the City's current fiscal year.
10. Public commentary will be discussed at the Board's first regularly scheduled meeting in December of the City's current fiscal year.
11. The budget shall be approved for the upcoming fiscal year no later than the first regularly scheduled meeting in December of the City's current fiscal year.
12. The Board will review budget to actual results on a monthly basis.
13. When necessary, the Board will amend the budget to reflect the City's current economic condition.

Capital Asset Management Policy

Purpose

This accounting policy establishes the capitalization requirements and minimum cost (capitalization amount) that shall be used to determine the capital assets that are to be recorded in the City of Brentwood's annual financial statements. All of the City's capital assets are maintained by Asset Works through the Finance Director.

Capital Asset Definition

Capital Assets must be capitalized and depreciated for financial statement purposes. A capital asset is defined as a unit of property that:

1. Has an economic useful life that extends beyond one year;
2. The asset must be acquired for use in operations and not be held for sale;
3. And was acquired or produced for a cost of \$5,000 or more. Any items costing below this amount should be expensed.

Tangible assets costing below the aforementioned threshold amount are recorded as an expense for the City of Brentwood's annual financial statements. Alternatively, assets with an economic useful life of one year or less are required to be expensed for financial statement purposes, regardless of the acquisition or production cost.

Renewals and betterments are capitalized. These expenditures include the cost for renovations, betterments, or improvements that add to the permanent value of the asset, make the asset better than it was when purchased, or materially extend its life beyond the original useful life. To capitalize these costs, the improvements must fulfill at least one of the following three criteria:

1. The useful life of the asset is materially increased;
2. The productive capacity of the asset is improved;
3. The quality of units/services produced from the asset is enhanced. The total project cost must also exceed \$5,000.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Valuation

Fixed assets are recorded at historic cost or, if the cost is not readily determined, at estimated historic costs. Cost shall include applicable ancillary costs. All costs shall be documented, including methods and sources used to establish any estimated costs. In the case of gifts, the fixed asset should be recorded at estimated fair market value at the date of receipt.

- a) Purchased Assets – The recording of purchased assets shall be made on the basis of actual costs, including all ancillary costs, based on vendor invoice or other supporting documentation.
- b) Constructed Assets – All direct costs (including labor) associated with the construction project shall be included in establishing the asset valuation. Bond issuance costs including underwriting costs, legal and accounting fees, etc., as well as administrative overhead charges associated with the bond issuance and/or the project will also be capitalized.
- c) Donated Assets – Fixed assets acquired by gift, donation, or payment of a nominal sum not reflective of the asset's market value shall be assigned cost equal to the estimated fair market value at the time of receipt.

Definition and Classification of Capitalized Costs

- a) Land and Right of Way. This category of asset classification is used for all costs connected with the acquisition or improvement of land. This includes purchase price, appraisals, professional services, and title insurance. If land is purchased as a building site, certain expenses may be added to the cost: razing and removal, land or site improvements, utilities to site, and landscaping activity associated with new construction.
- b) Buildings and other Improvements. This category of asset classification is used for all costs related to the acquisition, or construction of a building if over \$5,000, including the purchase price, professional services, appraisals, test borings, site preparation, materials, labor, and overhead as a direct result of the project during construction. Also included are all costs associated with projects involving significant alterations, renovations, or structural changes (i.e., gutting a building and completely rebuilding the interior) that exceed \$5,000 and that increase or amend the usefulness of the asset, enhance its efficiency, or prolong its useful life by at least three years. Building improvements may include interior or exterior construction of a building or building systems, such as electrical or plumbing.
- c) Machinery and Equipment. This category of asset classification is used for all costs associated with the purchase of tangible property that has a useful life of more than one year and cost in excess of \$5,000 in total. All bulk purchases of tangible property are included in this category. Charges may also include the cost of installation, transportation, taxes, duty, or in-

transit insurance. Tangible property includes furniture, fixtures, computer equipment and software. In addition to the net invoice price of an asset, all costs associated with modifications, attachments, accessories, or auxiliary apparatus necessary to make the property usable for its intended purpose may also be capitalized, only if incurred at the time of initial equipment purchase. All subsequent costs of this nature, to maintain the equipment, will be expensed. This category also includes all costs per unit related to the external purchase of software applications and the associated implementation costs (including initial licensing fees) that have a useful life of one year. (Fees paid for the renewal of software licensing and maintenance will not be capitalized and will be expensed.)

- d) Vehicles. This category of asset classification is used for all costs associated with the purchase of vehicles that have a useful life of more than one year and cost in excess of \$5,000 in total. This category includes fire trucks, ambulances, police cruisers and other vehicles the City may acquire to be utilized in conducting official city business. In addition to the net invoice price of an asset, all costs associated with modifications, attachments, accessories, or auxiliary apparatus necessary to make the vehicle usable for its intended purpose may also be capitalized, only if incurred at the time of initial equipment purchase. All subsequent costs of this nature, to maintain the equipment, will be expensed.
- e) Infrastructure. This category of asset classification is used for long-lived capital assets that normally are stationary in nature and normally can be preserved. Infrastructure assets include roads, bridges, tunnels, drainage systems, water and sewer systems, dams, and lighting systems.
- f) Construction-In-Progress (CIP). CIP is the cost of buildings or other capital projects that are under construction as of the balance sheet date. CIP represents a temporary capitalization of labor, materials, and equipment of a construction project. When the constructed asset is substantially complete, costs in the CIP account are classified to one or more of the major asset categories and corresponding reductions must be made to the CIP account.

Depreciation, Amortization and Depreciable Lives

In accounting terms, depreciation and amortization are the process of allocating the cost of tangible property over a period of time – the estimated useful life. Estimated useful life is the approximate numbers of months or years that an asset will be able to be used for its intended purpose for which it was purchased or constructed. Rather than deducting the asset's cost as an expenditure in the year of acquisition, the asset is depreciated or amortized.

The City utilizes the straight-line method of depreciation and amortization which is a methodology allocating the asset cost evenly over the months or years of the asset's estimated useful life.

The city utilizes the following guide for each category of assets

<u>Category</u>	<u>Useful Life (Years)</u>
• Land	N/A
• Construction in progress	N/A
• Infrastructure	20
• Buildings & improvements	20 - 50
• Machinery & equipment	5 - 30

Disposition of Assets

The Finance Director is responsible for changing the status of records when the disposition of assets occurs. In general, surplus or obsolete equipment may be disposed of by transferring to another department, discarding/scraping, trading-in, donating, or selling the asset.

Notification should be sent to the Finance Director thus notifying the Finance Office of the department's intent to dispose of the asset. The Finance Office will provide the approvals necessary to proceed with the disposition of the asset.

Once the Finance Director had provided approval of the asset disposition, the asset may be listed on GovDeals.com. Departments disposing of assets on GovDeals.com must notify the Finance Department of when the sale takes place. The Finance Director will remove the asset from the City's official listing in Asset Works.

Further guidelines related to disposition of surplus property can be found in Section 135.180 of the municipal code.

Recordkeeping

Invoice substantiating an acquisition cost of each unit of property shall be retained for a minimum of six years.

Long-Term Financial Planning Policy

Overview

The City of Brentwood's Long-range Financial Plan (LRFP) provides a "road map" for where the City wants to go financially and its plans to get there by combining financial forecasting with financial strategizing. The underlying goal being that the plan can be used as a tool to identify problems, opportunities, and provide an avenue for the Board of Aldermen, citizens and staff to discuss policy.

The LRFP is needed as a communication aide to citizens, staff and rating agencies. When Council and staff receive questions from constituents, the LRFP will: 1) help provide an answer, 2) provide documentation to support the answer and 3) provide consistency.

The LRFP clarifies the City's financial strategic intent and imposes discipline on decision makers by magnifying the cumulative effects of poor decisions. The LRFP includes the following documents: Financial Policies and Procedures; Comprehensive Plan; Parks Master Plan; Compensation Study; and Five-Year Capital Improvement Plan

Policy Scope

The blueprint for the City's LRFPP contains the following characteristics in its scope to achieve the goal of long-range stability for the City and its constituents:

1. Trust – the policy will enhance the citizenry's trust in City government
2. Transparency – the policy will be transparent revealing the complex decision-making processes and strategies required to deliver City services
3. Responsiveness - the policy will encourage responsiveness by building a plan that considers the community's diverse needs and priorities
4. Sustainability - the policy will promote sustainability by maintaining the long-term financial health of the City while investing in the City's core service areas.

Policy Elements

The elements of the City's LRFPP can be broken down into four major phases which will be used to determine imbalances and seek to promote long-term balance:

1. The mobilization phase puts in place the cornerstones for financial planning: resources needed to undertake planning, preliminary financial analysis, definition of the underlying purpose of the planning process, the City's service-level preferences, financial policies, and define the scope for the planning effort.
2. The analysis phase focuses on the City's financial position, making long-term projections, and then analyzing the City's probable future financial position.
3. The decision phase is where strategies, plans, and adjustments are created and agreed upon.
4. The execution phase carries the plan forward into action.

Debt Policy

Overview

The City of Brentwood has adopted the following Debt Policies which are intended to apply to all forms of long-term debt including voted bonds, non-voted bonds, revenue bonds and leasehold obligations. The intent of the Board of Aldermen is that the City shall manage its longterm debt in a manner designed to utilize its credit to optimize City services while balancing overall debt levels and annual debt service obligations. The City recognizes that prudent use of its credit can both facilitate construction of essential capital improvements and serve as a method for sharing the costs of those improvements between current and future beneficiaries.

General Policies

Authority: All debt issuances must be initiated with the Board of Aldermen. Where necessary, the Board of Aldermen will subject an issue to a vote of the public.

Debt not to be used for Operating Expenses: When considered necessary, long-term debt may be used to provide for capital acquisitions and construction. Long-term debt will not be used to fund operating expenses except in extraordinary circumstances as authorized by the Board of Aldermen. This policy recognizes that some City staff costs such as project engineers are integral to the capital project and are reasonably chargeable to bond fund proceeds.

Term of Debt: Long-term debt will be structured in a manner so that the life of the debt does not exceed the expected useful life of the asset being funded by the debt. To the maximum extent possible, the City will fund its capital needs on a pay-as-you-go basis.

Method of Sale of Bonds and Notes: It is the City's policy to sell debt through a competitive sale unless there are clearly expressed reasons for selling debt through a negotiated process. This policy does recognize that a negotiated sale may be in the City's best interests when refunding an existing bond issue or when unusual conditions exist that may make it difficult for the marketplace to reasonably evaluate the risks of the bonds being sold. Whenever a negotiated method of sale is being recommended to the City Council, the justification and rationale for not using a competitive sale must be clearly explained.

Refunding Bonds: As a general rule, existing bonds will not be refunded through the issuance of refunding bonds unless the refunding plan will achieve a net present value savings of at least 5%. As an exception to this general rule, bonds may be refunded to obtain more favorable covenants when it is clearly in the City's interests to do so.

Details specific to financing are discussed further in the policy. Types of financing include general obligation bonds, revenue bonds and lease financing. Lease financing does not typically require voter approval.

Types of Financing & Limitations

General Obligation Bonds:

Missouri municipalities are authorized to issue general obligation bonds pursuant to Article VI, Section 26(b), (c), (d) and (e) of the Missouri Constitution and Sections 95.115 to 95.130, RSMo. General obligation bonds are secured by the full faith and credit, and taxing power of the municipality. This means that a court can compel the municipality to increase property taxes if needed to repay the bonds. The owner of a general obligation bond may look for repayment to all legally available sources of revenue that Brentwood is entitled to receive.

Brentwood may issue general obligation bonds for any municipal purpose authorized by charter or Missouri law. Section 26(f) of the Missouri Constitution and Section 95.135 RSMo require that, before issuing general obligation bonds, Brentwood must provide for the levy of an annual property tax that will be sufficient to pay the principal and interest on the bonds. To satisfy this requirement, the levy will be included in the ordinance authorizing the issuance of the bonds. Brentwood may use other revenue sources (such as sales tax proceeds) to pay debt service on the bonds, in which case the property tax levy may be unnecessary and Brentwood may choose not to collect the tax in a particular year.

New Money Bonds. Article VI, Sections 26 of the Missouri Constitution governs the amount of general obligation bonds that may be issued by a city. The debt limit is tested at the time of the election to authorize the issuance of the bonds. Sections 26(b) and (c) permit Brentwood to incur general obligation debt in an amount not to exceed 10 percent of the City's assessed valuation. Section 26(d) permits Brentwood to incur general obligation debt for an additional 10 percent of the Brentwood's assessed valuation for the purpose of street and sewer improvements. Section 26(e) permits Brentwood to incur general obligation debt for an additional 10 percent of the Brentwood's assessed valuation (so long as the total indebtedness does not exceed 20 percent) for the purpose of water, electric or light plant improvements. Brentwood does not currently provide these services

Section 108.170, RSMo, imposes limits on the interest rate and the sale price of the bonds, depending upon whether the sale is a negotiated sale or a competitive public sale.

Refunding Bonds. Article VI, Section 28 of the Missouri Constitution, and Section 108.140, RSMo, authorize the issuance by a municipality of general obligation bonds for the purpose of "refunding, extending, and unifying" all or any part of its validly issued general obligation bonds. The principal amount of the refunding bonds may not exceed the principal amount of the bonds being refunded, plus the accrued interest on those bonds to the date of the refunding bonds. The interest rate on the refunding bonds may not exceed the interest rate on the bonds being refunded – meaning that the refunding must result in debt service savings. The interest rate and sale price limits under Section

108.170, RSMo, apply equally to general obligation bonds issued to provide new money for project financing, or to refund bonds previously issued.

Final Maturity Limitation. In accordance with Section 26(f) of the Missouri Constitution and Section 95.135 RSMo, the final maturity of an issue of general obligation bonds must not be later than 20 years from the date of their issuance. Refunding bonds may extend the final maturity of the refunded bonds, as long as it does not exceed 20 years from the date of issuance of the refunding bonds. (Extending the maturity of the bonds through a refunding is generally limited by the requirement that the refunding must result in debt service savings. The longer the maturity, the more interest is paid.)

Voter Approval Requirements. Cities may only issue general obligation bonds after obtaining approval of four-sevenths or two-thirds (depending on the date the election is held) of the qualified voters of the municipality voting on the question. The table below shows the available election dates and the super-majority approval required for approving of general obligation bond questions on each date:

Election Date (1st Tuesday after the 1st Monday)	Voter Approval Requirements for General Obligation Bonds
February	2/3-majority in all years
April	4/7-majority in all years
June	2/3-majority in all years
August	4/7-majority in even-numbered years 2/3- majority in odd-numbered years
November	4/7-majority in even-numbered years 2/3- majority in odd-numbered years

Filing Notice of the Election with the Election Authority. Section 115.125, RSMo, requires that notice of the election be filed with the proper election authority (i.e., county clerk(s) or elections board) not later than 5 p.m. on the 10th Tuesday prior to the election. The notice must include a certified copy of the ballot question and the legal notice required to be published by the election authority pursuant to Section 115.127, RSMo.

Revenue Bonds:

Revenue bonds are issued to finance facilities that have a definable user or revenue base. Generally, specific statutory authority is required for the issuance of revenue bonds. Some commonly used sources of authority include Chapter 91, RSMo, for waterworks system revenue bonds; Chapter 250, RSMo, for combined waterworks and sewerage system revenue bonds; Section 71.360, RSMo, for parking facility revenue bonds; Section 94.577, RSMo, for capital improvement sales tax revenue bonds; and Section 94.700, RSMo, for transportation sales tax revenue bonds. Revenue bonds are payable from and secured by the pledge of a specific source of funds from the facility or project that is financed.

New Money Bonds. Any limitation on the principal amount of revenue bonds issued is generally a contractually-imposed limit. The ordinance or trust indenture pursuant to which any outstanding revenue bonds were issued will likely include restrictions on the issuance of additional bonds that are payable from the same source of funds. This is typically referred to as an “additional bonds” test or covenant. Section 108.170, RSMo, imposes limits on the interest rate and the sale price of the bonds, depending upon whether the sale is a negotiated sale or a competitive public sale.

Refunding Bonds. Section 108.140(2), RSMo, authorizes the issuance by a municipality of revenue bonds for the purpose of refunding outstanding revenue bonds, so long as the refunding revenue bonds are payable from the same sources as were pledged to the payment of the bonds being refunded. There is no interest savings requirement, as there is for bonds issued to refund general obligation bonds. The interest rate and sale price limitations under Section 108.170, RSMo, also apply to refunding bonds.

Limit on Final Maturity. The maximum term for revenue bonds varies depending on the statutory authority. A common maximum term is 35 years. Sales tax revenue bonds, because they are considered “indebtedness”, are limited to a maximum term of 20 years.

Voter Approval Requirements. Nearly all revenue bonds, other than sales tax revenue bonds, require only simple majority voter approval for passage. Sales tax revenue bonds constitute “indebtedness” under the Missouri Constitution. The Missouri Supreme Court has held that Article VI, Section 26 of the Missouri Constitution applies to all obligations payable from taxes. Consequently, sales tax revenue bonds constitute “indebtedness”, and require the same super-majority voter approval as general obligation bonds. Election dates and the majority/super-majority voter approval requirements are applicable according to the table listed on the previous page.

Filing Notice of the Election with the Election Authority. Section 115.125, RSMo, requires that notice of the election be filed with the proper election authority (i.e., county clerk(s) or elections board) not later than 5 p.m. on the 10th Tuesday prior to the election. The notice must include a certified copy of the ballot question and the legal notice required to be published by the election authority pursuant to Section 115.127, RSMo.

Lease/Purchase Obligations:

The City uses lease/purchase obligations to finance equipment and facility acquisitions. Legal authority for a lease-purchase financing is found in statutes authorizing municipalities to lease property. Under a lease-purchase transaction, Brentwood leases the equipment and/or real property to be acquired and constructed from a lessor, which may be an investor, a trustee bank, a leasing company, a nonprofit corporation or other entity. Brentwood makes rental payments over a series of annually renewable one-

year terms, and has the option to purchase the leased property at the end of the term. Brentwood's obligation to make rental payments in any subsequent year is subject to appropriation of funds each year for that purpose by the municipality.

Because the lease-purchase agreement is not a voted obligation, Brentwood does not have the ability to put into place a debt service levy or to legally pledge revenues to repay the bonds. Nonetheless, Brentwood must be able to identify sufficient funds that will be available to make the rental payments. A common source of funds is revenue generated from sales taxes that may legally be used for the purpose for which the lease-purchase proceeds will be spent.

There are three methods by which Missouri governmental entities may finance equipment and facility acquisitions using lease financing. The methods are:

1. Direct financing through a leasing company or bank
2. Certificates of Participation (COPs)
3. Leasehold Revenue Bonds.

The City generally does not engage in Leasehold Revenue Bonds.

Investment Policy

I. AUTHORITY

The local ordinances of the City of Brentwood authorize the City Administrator and Director of Finance to have custody of all City monies and to invest said monies not needed for the daily operations of the City. The Board of Aldermen has assigned responsibility for the day-to-day administration of this policy to the City Administrator and Director of Finance.

II. WAYS AND MEANS COMMITTEE

The Ways and Means Committee shall be responsible for developing and reviewing the investment process of the City of Brentwood within the framework provided by the local ordinances and the Constitution and laws of the State of Missouri. The Ways and Means Committee shall set and monitor policies, set general strategies and implement necessary monitoring mechanisms as indicated in this policy and the internal controls over investments for the City. The Committee will meet regularly to review performance, policy and procedures.

III. INVESTMENT ADVISORY COMMITTEE

The Ways and Means committee, the City Administrator and the Director of Finance will make up the Investment Advisory Committee. The purpose of the Investment Advisory Committee is to allow appropriate input and insight into the various investment opportunities the City has at its disposal.

IV. PRUDENCE

All participants in the investment process shall act responsibly as custodians of the public trust. The standard of prudence to be applied by the personnel of the Investment Advisory Committee is 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.”

V. ETHICS AND CONFLICT OF INTEREST

Individuals involved in the investment process shall refrain from personal business activity that could create an appearance of impropriety, conflict with proper execution of the investment program, or impair their ability to make impartial investment decisions. Investment Advisory Committee members shall disclose to the Board of Aldermen any material financial interests in financial institutions that conduct business within Brentwood, and they shall further disclose any large personal financial/investment positions that could be related to the performance of the portfolio. Investment Advisory Committee members shall refrain from undertaking personal investment transactions with the same individual or entity with which business is conducted on behalf of the City of Brentwood.

VI. DELEGATION OF AUTHORITY

Authority and responsibility for the management and daily operation of the investment program is hereby delegated to the City Administrator and Director of Finance, whom shall act in accordance with the established written procedures and internal controls for the operation of the investment program consistent with this investment policy. Only the City Administrator and Director of Finance are authorized to make investments and to order the receipt and delivery of investment securities among custodial security clearance accounts. The City Administrator and Director of Finance will be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate staff.

VII. OBJECTIVES

The primary objectives of investment activities shall be legality, safety, liquidity, and yield.

Legality The City Administrator and Director of Finance will invest the City's excess funds only within the legal guidelines set forth by the Constitution and Laws of the State of Missouri and the ordinances of the City of Brentwood. Any investment alternative outside these guidelines is not permissible.

Furthermore, the Investment Advisory Committee seeks to promote and support the objectives of US foreign policy regarding terrorism. Accordingly, investments in companies or their subsidiaries or affiliated entities that are known to sponsor terrorism or aid the government in countries that are known to sponsor terrorism are prohibited.

Safety

Safety of principal is the primary objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. The objective will be to mitigate credit risk and interest rate risk.

a. Credit Risk

The City of Brentwood will minimize credit risk, the risk of loss due to the failure of the security issuer or backer, by:

- Establishing a pre-approved list of financial institutions and companies that the City of Brentwood will be restricted to when purchasing commercial paper • Conducting regular credit monitoring and due diligence of these issuers.
- Pre-qualifying the financial institutions and broker/dealers with which the City of Brentwood will do business for broker services and repurchase agreements.
- Diversifying the portfolio so potential losses on individual securities will be minimized.

b. Interest Rate Risk

The City of Brentwood will minimize the risk that the market value of securities in the portfolio will fall due to changes in general interest rates, by:

- Maintaining an effective duration of less than 3 years
- Holding at least 25% of the portfolio's total market value in securities with a maturity of 12 months or less

Liquidity

The investment portfolio will remain sufficiently liquid to meet all reasonably anticipated operating requirements. This will be accomplished by structuring the portfolio so securities mature concurrent with cash necessary to meet anticipated demand. Furthermore, because all possible cash demands cannot be anticipated, the portfolio should consist largely of securities with active secondary or resale markets.

Yield

The investment portfolio will be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs. Return on investment is the least important objective.

VIII. PERFORMANCE

Active management should produce, over a period of time, book yields in excess of a low risk passive benchmark. For management purposes, and for Investment Advisory Committee review, both the book yield and total rate of return will be calculated for the portfolio and compared to the appropriate security market indexes as established by the Committee.

IX. BROKER/DEALER REQUIREMENTS

Investments will be made through banks or securities dealers who have been approved by the Investment Advisory Committee. Such securities dealers and banks will have been subjected to an appropriate investigation by the staff of the City of Brentwood, including but not limited to, a review of the firm's financial statements and the background of the sales representative. All approved dealers must be fully licensed and registered NASD Broker/Dealers or exempt banks.

Criteria used to select securities dealers will include:

- Financial strength and capital adequacy of firm;
- Services provided by firm;
- Research services available;
- Resume, reputation and qualifications of sales representative; • Due diligence and firm references; and,
- City government expertise.

X. REPORTING

The City Administrator and Director of Finance shall report monthly to the Investment Advisory Committee on the present status of the investment portfolio. Each monthly investment report will, at a minimum, include the following:

- The market value of the portfolio, including realized and unrealized gains or losses resulting from appreciation or depreciation.
- Average weighted yield to maturity and duration of all portfolios as compared to applicable benchmarks.
- Percentage of the total portfolio represented by each type of investment.
- The rating levels for commercial paper and bankers' acceptances. The City Administrator and Director of Finance should also recommend to the committee if the commercial paper or bankers' acceptances should be held or sold in the event of a rating downgrade below the minimum acceptable rating levels.
- Listing of individual securities held at the end of the reporting period.
- The realized and unrealized gains or losses resulting from appreciation or depreciation by listing the cost and market value of securities over one-year duration in accordance with Government Accounting Standards Board (GASB) 31 requirements, reported annually

XI. PERMISSIBLE INVESTMENTS AND GUIDELINES

A. Investment Types

In accordance with, and subject to restrictions imposed by the Constitution and the laws of the State of Missouri and the local ordinances of the City of Brentwood, the following list represents the entire range of permissible investments.

1. Time Deposits

1. Financial institutions with a physical location in the State of Missouri will be selected as depositories based on, but not limited to, the following: financial stability, funds availability, loan-to-deposit ratio, community involvement and other relevant economic criteria.
2. Pursuant to state law, the maximum maturity of a deposit will be five years.
3. The rate of interest to be earned on monies placed in time deposits with Missouri financial institutions will be determined pursuant to state law and Brentwood ordinances.
4. A financial institution will be eligible to receive total deposits in an amount not to exceed their equity capital. The City of Brentwood may, from time to time, limit the dollar amount of deposits a financial institution may receive due to lack of availability.
5. A financial institution's loan-to-deposit ratio must be in excess of 50% at the time of deposit unless a specific need can be shown by the financial institution for the funds.
6. Time deposits (principal and interest) must be collateralized at least 100% with approved securities. The market value of all time deposit collateral will be reviewed on an ongoing, periodic basis to determine collateral adequacy.

2. Linked Deposits

1. Financial institutions with a physical location in the State of Missouri will be selected based upon financial stability and funds availability.
2. Maturity of the deposits will be based upon the statutes' language for maximum maturities of deposit, the borrower's needs, the liquidity requirements and interest rate risk considerations of the City of Brentwood along with any other relevant economic considerations. This can vary by category of linked deposits.
3. The rate of interest to be charged follows the statute language regarding the loan rate to the borrower that is below the normal borrowing rate.
4. The minimum and maximum amounts of the linked deposit to be placed in each category will be determined by the Investment Advisory Committee when these amounts are not specifically stated in the statutes or local ordinances.
5. Linked deposits (principal and interest) must be collateralized at least 100% with approved securities. The market value of all linked deposit collateral will be reviewed on an ongoing, periodic basis to determine collateral adequacy.

3. U. S. Treasury and Federal Agency Securities

1. Treasury and Agency securities with final maturities of five years or less as stated in the statutes may be purchased.
2. Treasury and Agency securities must be purchased through approved broker/dealers.
3. Agency securities include those specific obligations that are issued or guaranteed by any agency or instrumentality of the United States Government.

4. Commercial Paper

1. Commercial paper which has received the highest letter and numeral ranking (i.e., A1 / P1) by at least two nationally recognized statistical rating organizations (NRSRO's).
2. Eligible paper is further limited to issuing corporations that have a total commercial paper program size in excess of \$250,000,000 and have long term debt ratings, if any, of "A" or better from at least one NRSRO.
3. Purchases of commercial paper may not exceed 180 days to maturity.
4. Approved commercial paper programs should provide some diversification by industry. Additionally, purchases of commercial paper in industry sectors that may from time to time be subject to undue risk and potential illiquidity should be avoided.
5. The only asset-backed commercial paper programs that are eligible for purchase are fully supported programs that provide adequate diversification by asset type (trade receivables, credit card receivables, auto loans, etc.) No securities arbitrage programs or commercial paper issued by Structured Investment Vehicles (SIV's) shall be considered.
6. No more than 5% of the total market value of the portfolio may be invested in the commercial paper of any one issuer.

5. Bankers' Acceptances

1. Definition - Bills of exchange or time drafts on and accepted by a commercial bank, otherwise known as bankers' acceptances.
2. An issuing bank must have received the highest letter and numeral ranking (i.e., A1 / P1) by at least two nationally recognized statistical rating organizations (NRSRO's).
3. Must be issued by domestic commercial banks
4. Purchases of bankers' acceptances may not exceed 180 days to maturity.
5. No more than 5% of the total market value of the portfolio may be invested in the bankers' acceptances of any one issuer.

6. Repurchase Agreements

1. Repurchase agreements may be entered into for periods of 90 days or less.
2. Repurchase agreements must be purchased through approved broker/dealers. All approved broker/dealers must have a signed Bond Market Association Master Repurchase Agreement on

file with the City of Brentwood, and in the case of tri-party repurchase agreements, a tri-party agreement is also required.

3. All collateral will either be delivered to the City's Account at the City's depository bank, or to an approved third party custodian.
4. Repurchase agreements must be collateralized 102% with approved securities.
5. No more than 15% of the total market value of the portfolio may be invested in repurchase agreements with any one issuer.

7. Reverse Repurchase Agreements

1. Reverse repurchase agreements may be entered into for periods of 90 days or less.
2. Reverse repurchase agreements must be executed through approved broker/dealers. The City of Brentwood will assign reverse repurchase agreement trading limits for each broker/dealer.
3. All collateral will be delivered to dealers versus payment.
4. Collateral will be priced at market plus accrued interest. All term trades will be reviewed weekly to determine pricing adequacy.
5. The City of Brentwood will enter into reverse repurchase agreements only to cover unexpected shortcomings in the City's demand account(s).

B. Security Selection

The following list represents the entire range of United States Agency Securities that the City of Brentwood will consider and which shall be authorized for the investment of funds. Additionally, the following definitions and guidelines will be used in purchasing the instruments:

1. U.S. Govt. Agency Coupon and Zero Coupon Securities. Bullet coupon bonds with no embedded options and with final maturities of five (5) years or less.
2. U.S. Govt. Agency Discount Notes. Purchased at a discount with a maximum maturity of one (1) year.
3. U.S. Govt. Agency Callable Securities. Restricted to securities callable at par or above with a final maturity of five (5) years or less.
4. U.S. Govt. Agency Step-Up and Step-Down Securities. The coupon rate is fixed for an initial term. At specific future rate reset dates, the coupon rate changes to a new pre-determined rate, for a specific period of time, restricted to securities with a final maturity of five (5) years or less.
5. U.S. Govt. Agency Floating Rate Securities. The coupon rate floats off one index and resets at least quarterly with a final maturity of five (5) years or less.
6. U.S. Govt. Agency Mortgage Backed Securities. Restricted to securities with stated final maturities of five (5) years or less.

C. Additional Investment Restrictions and Prohibited Transactions

To provide for the safety and liquidity of the City of Brentwood's funds, the investment portfolio will be subject to the following restrictions in addition to those listed elsewhere in this policy:

1. Borrowing for investment purposes ("Leverage") is prohibited.
2. Instruments known as inverse floaters, leveraged floaters, equity-linked securities, option contracts, futures contracts and swaps are prohibited.
3. Contracting to sell securities not yet acquired in order to purchase other securities for purposes of speculating on developments or trends in the market is prohibited.
4. Hedging and derivative investments are specifically disallowed.

D. Collateralization

The City of Brentwood will maintain collateralization, which will be consistent with the Constitution and Laws of the State of Missouri and the local ordinances of the City of Brentwood, and approved by the Board of Aldermen. All deposits placed in financial institutions must be at least 100% collateralized with securities listed in this policy. The Investment Advisory Committee shall periodically review and may make changes to the collateralization margins for collateral asset classes based on changes in market conditions or other events.

All securities, which serve as collateral against the deposits of a depository institution, must be safe kept at a non-affiliated custodial facility. Depository institutions pledging collateral against deposits must, in conjunction with the custodial agent, furnish the necessary custodial receipts.

The City of Brentwood must have a depository contract and pledge agreement with each safekeeping bank that will comply with the Financial Institutions, Reform, Recovery, and Enforcement Act of 1989 (FIRREA). This will ensure that the City of Brentwood's security interest in collateral pledged to secure deposits is enforceable against the receiver of a failed financial institution.

E. Securities Lending

1. The City Administrator or Director of Finance may temporarily exchange securities held in the portfolio for cash or other authorized securities of at least equal value with no maturity more than one year beyond the maturity of any of the traded obligations.
2. Securities lending may be transacted through the City of Brentwood's custodial bank, through a third party lender, or directly with approved broker/dealers. Direct broker/dealers must have a signed Bond Market Association Securities Lending Agreement on file with the City of Brentwood.
3. All securities being transferred must be delivered versus payment.
4. Securities lending transactions may be entered into for periods of 90 days or less.

5. The City Administrator and Director of Finance shall develop collateral investment guidelines for the reinvestment of any collateral made by the City of Brentwood's securities lending agent and is responsible for periodic monitoring of these investments for compliance.

XII. ASSET ALLOCATION

The investment portfolio will be diversified to minimize the risk of loss resulting from excess concentration into a specific maturity, issuer or class of securities. Diversification strategies will be implemented through investments identified in Section XI-A. Target allocations indicate general objectives under steady market conditions; however targets may fluctuate throughout the year based on cash flows and market conditions.

XIII. SAFEKEEPING AND CUSTODY

All securities will be held by a third-party custodian designated by the City of Brentwood and evidenced by safekeeping receipts. All trades where applicable will be executed by delivery vs. payment (DVP) to ensure that securities are deposited in eligible financial institutions prior to the release of funds. All non-Fed eligible securities will be held at the financial institution holding the City of Brentwood's custodial account.

XIV. INTERNAL CONTROLS

The City of Brentwood has established a system of internal controls designed to prevent losses of public funds arising from fraud, employee error, misrepresentation by third parties, unanticipated changes in financial markets or imprudent actions by employees of the City of Brentwood. Controls deemed most important include: separation of duties, separation of transaction authority from accounting and record keeping, custodial safekeeping, clear delegation of authority, minimizing the number of authorized investment officials, documentation of transaction strategies and a code of ethics. These policies are contained in the accounting policies manual.

Accounting, Auditing, and Financial Reporting Policy

Overview

The City of Brentwood is accountable to its citizens for the use of public dollars and transparency related to the usage of those dollars. The Board of Aldermen desires excellence in financial reporting and practices.

The accounting, financial reporting and auditing policy is the appropriate mechanism for the Board of Aldermen to achieve appropriate oversight of the City's financial records. The policy achieves the Aldermen's objective of promoting excellence in financial reporting and transparency of the financial records.

Accounting and Financial Reporting Policies:

These policies are in accordance with Sections 130.070, 130.080 and 135.000 through 135.210 of the City's Municipal Code. The City will maintain its accounting records in accordance with state and federal law and regulations. Budgetary reporting will be in accordance with Missouri state budget laws and regulations. The City will annually report its financial condition and results of operations in accordance with state regulations and generally accepted accounting principles (GAAP).

As an additional, independent confirmation of the quality of the City's financial reporting, the City will annually seek to obtain the Government Finance Officers Association (GFOA) Certificate of Achievement in Excellence for Financial Reporting for the City's Comprehensive Annual Financial report (CAFR). The CAFR will be presented in a manner designed to clearly communicate to citizens about the financial affairs of the City.

Reports outlining the status of revenues, expenditures/expenses, cash and investment balances and other significant fund balances shall be done monthly and will be distributed to the Board of Aldermen, City Administrator, department heads, and any interested party.

Auditing Policies:

The City's CAFR will be audited annually by an external auditor. The Board of Aldermen are charged with the selection of the auditor.

Audit advisory, oversight and liaison functions are the responsibility of the Ways and Means Committee. The Committee engages the auditor for the City's annual audit. On an annual basis, the Committee meets with the auditor prior to the inception of the audit, maintains communication with the auditor throughout the audit and reviews the City's audited CAFR. The committee makes a recommendation to the Board of Aldermen to approve the annual audit.

Internal Control and Risk Management Policy

Overview

The City will maintain a system of internal control to safeguard its assets against loss, check the accuracy and reliability of its accounting data, promote operational efficiency, and encourage adherence to prescribed managerial policies.

INTERNAL CONTROL

1. The City shall maintain an environment conducive to good internal control.
2. Definitions -
Internal Control comprises the plan of organization and all of the coordinated methods and measures adopted within the City to safeguard its assets; check the accuracy and reliability of its assets; check the accuracy and reliability of its accounting data; promote operational efficiency; and encourage adherence to prescribed managerial policies. This is the broad definition, recognizing that a "system" of internal control extends beyond those matters which relate directly to the accounting and finance functions.

This broad definition can be subdivided into two components; accounting and administrative, as follows:

- a. Accounting controls comprise the plan of organization and all the methods and procedures that are concerned mainly with, and relate directly to, the safeguarding of assets and the reliability of the financial records.
- b. Administrative controls comprise the plan of organization and all the methods and procedures that are concerned mainly with operational efficiency and adherence to managerial policies

and usually relate only indirectly to the financial records. This policy is concerned primarily with the "Accounting Controls" and when the terms "internal controls" or "controls" are used, it is meant as Accounting Controls.

3. Responsibilities -

The Accounting Department is responsible for designing appropriate controls for the departments and the departments are responsible for implementation. Inherent in these responsibilities is the recognition that the cost of internal control should not exceed the benefits expected to be derived. Also, internal controls may become inadequate as conditions change, thus requiring review and modification.

4. Objectives-

To provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles.

5. Basic Elements of Internal Control -

a. Personnel-

Objectives are dependent on competence and integrity of personnel, independence of assigned functions, and their understanding of prescribed procedures.

b. Computer Data Processing-

Control over development, modification, and maintenance of computer programs; control over use and changes to data maintained on computer files; application controls, for example, edits that verify vendor numbers for check writing.

c. Segregation of Duties-

The organizational plan should separate functional responsibilities. In general, when the work of one employee is checked by another, and when the responsibility for custody of assets is separate from the responsibility for maintaining the records relating to those assets, then there is appropriate segregation of duties. Procedures designed to detect errors and irregularities should be performed by persons other than those who are in a position to perpetrate them.

d. Execution of Transactions-

There is reasonable assurance that transactions are executed as authorized.

- e. Recording of Transactions-
Transactions are recorded in the proper period, amounts, and classification.

 - f. Access to Assets-
Both direct physical access and indirect access through preparation/processing of documents that authorize the use or disposition of assets be limited to authorized personnel as directed by management.

 - g. Comparison of Recorded Accountability with Assets-
Periodic comparison of actual assets with the recorded accountability, such as bank reconciliations and physical inventories shall take place. The records should be checked against the assets by someone other than the persons responsible for the records or the assets. Accounting will utilize these basic elements of internal control in formulating departmental plans suitable to each department's needs. An annual review of the plans will be performed and modifications made as required (or as a result of internal or external audits).

 - h. Authorization-
All transactions are properly authorized by management: 1) to permit preparation of financial statements in conformance to statutory requirements and accounting principles generally accepted in the United States, and (2) to maintain accountability for assets.
6. Written Procedures-
Written procedures will be maintained by the Finance Director for all functions involving the handling of cash and securities. These procedures shall embrace sound internal control principles.
7. Audit-
The City will prepare its accounting records in accordance with accounting principles generally accepted in the United States. A Comprehensive Annual Financial Report (CAFR) will be prepared annually. The City shall have an annual financial audit conducted by an independent public accounting firm of its CAFR. The audit shall be conducted in accordance with auditing standards generally accepted in the United States of America and standards applicable to financial audits contained in Governmental Auditing Standards issued by the Comptroller General of the United States.

Local Economic Development Finance Policy

Overview

The objective of the Local Development Finance Policy is to provide public assistance to community development efforts in a manner that balances costs against benefits. In addition to the City's Financial Management Policies, detailed guidelines have been adopted by the City to manage specific development resources and programs.

To the greatest extent possible, all development activities shall be self-supporting. Sufficient public and private resources shall be identified at the time a project is approved to ensure feasible completion and operation of the project. All development financing proposals shall be reviewed to ensure that the proposed finance plan is reasonable, balanced, and the best means by which to achieve City objectives, while adequately protecting citywide financial interests.

General Policy

1. It is the policy of the City and the Board of Aldermen to consider judicious use of Economic development financing tools (Economic tools) for those projects that demonstrate a substantial and significant public benefit by constructing public improvements in support of developments that will eliminate blight, strengthen the economic and employment base of the City, positively impact surrounding areas and tax revenues, create economic stability, facilitate economic self-sufficiency and create new jobs and retain existing employment.
2. Care will be exercised in the use of economic tools to thoroughly evaluate each project to ensure that the benefits that will accrue from the approval of the project are appropriate, in relation to the incentive provided to and the costs that will result from the project, and that the project, viewed from this prospective, benefits the City as a whole.
3. Each project, and the location at which it is proposed, is unique and, therefore, every proposal shall be evaluated on its individual merit, including its potential impact on the City's service levels, its overall contribution to the City's economy and its consistency with the City's goals and objectives.
4. Each project should be evaluated as to potential economic benefit.

5. As a general principle, a project requesting economic tool assistance should have a ratio of a minimum of three (3) to one (1) in comparing potential increased revenue to the City from all sources to the value of the incentives provided, measured over the term of the TIF project.
6. Economic tools will generally be reserved for projects that do not qualify for alternative methods of financing or where assistance is deemed by the City and the Board of Aldermen to be the preferred method of providing economic development incentives to the project.
7. All economic tool applications must clearly comply with the requirements of the Missouri TIF Statute.
8. All projects must be consistent with the City's goals and objectives.

B. Policy Guidelines

The following criteria are used by the City and the Board of Aldermen to evaluate economic tool applications:

1. Each application must demonstrate that "but for" the use of the economic tool, the project is not feasible and would not be completed without the proposed assistance.
2. Applications for projects that will be using assistance for only public infrastructure will be favored. In any event, assistance shall be used to complete all required public infrastructure prior to consideration of assistance for any other portion of project costs. This limitation may be modified if the project is determined to be a vital contribution to the attainment of a substantial and significant public benefit identified in this policy.
3. All applications requesting the issuance of bonds or notes shall be required to demonstrate that the payments in lieu of taxes and/or the economic activity taxes expected to be generated will be sufficient to provide a conservative debt coverage factor based upon the projected debt service on any tax increment bonds or notes. This limitation may be modified for projects that involve the redevelopment of existing structures or the assembly and clearance of land upon which existing structures are located.
4. The Board of Aldermen will determine the total amount of assistance provided for a project as a percentage of the total project costs.
5. Each application shall include evidence that the applicant:
 - a. Has thoroughly explored alternative financing methods.
 - b. Has the financial and technical ability to complete and operate the project.
 - c. Will be liable for, or contribute equity to the total cost of the project or provide a performance bond for the completion of the project in an amount determined by the Board of Aldermen. Projects with greater equity contributions from the developer will be viewed more favorably.

6. In evaluating the employment potential of a given enterprise, the following shall be taken into consideration:
 - a. number of additional employees that will be hired as a result of the project and whether they are likely to be hired from the local population;
 - b. skill and education levels required for the jobs expected to be created by the project;
 - c. range of salary and compensation for jobs expected to be created by the project;
 - d. potential for executive relocation. TIF projects that create jobs with wages that exceed the community average will be encouraged.
7. Economic tool applications for the redevelopment of vacant property, in areas where the project will further the goals and policies of the City, and/or reasonable evidence is presented that the project will serve as a catalyst for further high quality development or redevelopment, will be viewed favorably.
8. Economic tool applications for retail and service commercial projects should be limited to those projects that encourage an inflow of new customers from outside the City or that will provide services or fill retail markets that are currently unavailable or in short supply in the City. New or expanded industrial and manufacturing projects will be given more favorable consideration than new or expanded warehouse type uses based upon the projected employment per square foot.
9. Economic tool applications for the development of commercial, office and industrial projects that would stabilize existing commercial, office and industrial areas that have or will likely experience deterioration will be favored.
10. Economic tool applications for new residential development projects (other than a limited number of residential units which are creatively integrated into commercial or retail projects) will be strongly disfavored. Applications for the redevelopment of existing residential areas will be generally disfavored.
11. Economic tool applications that include the development of business areas, or the redevelopment of existing business areas, shall include information as to the business type of the major tenants of the Economic tool area. In addition, a thorough market analysis should be completed that identifies: (1) the population areas from which the project will draw; and (2) the businesses of similar types that would be competing with the Economic tool area businesses.
12. Generally, Economic tool applications that encompass a project area of less than five (5) acres will not be favorably considered.
13. Notwithstanding the foregoing, Economic tool applications that, based upon the above guidelines, would not otherwise be favorably considered or do not meet any of the above referenced criteria, shall be viewed favorably by the City and the Board of Aldermen if the application clearly demonstrates that the project as a whole or a portion of it is of vital interest to the City and will significantly assist the City by eliminating blight, financing desirable public improvements, strengthening the economic and employment base of the City, positively impacting surrounding areas, creating economic stability, facilitating economic self-sufficiency, and implementing the economic development strategy of the City.

C. Accountability

Economic tool applications shall include the following:

1. If the application is being recommended based upon specifically delineated benefits that are projected to flow to the City as a result of the development, such as increased employment opportunities, increased ad valorem or economic activity taxes, or construction of public infrastructure, language will be included in the development agreement that stipulates that the City's assistance to the developer may be reduced if satisfactory evidence is not shown that the degree, nature and/or quality of the benefits have been generated to the City by the project.
2. If businesses are to be relocated from other areas of the City, the base year activity for purposes of determining the tax increments for both real property and economic activity taxes shall be the last twelve (12) month period at the business' current location, immediately preceding the relocation. To accomplish this intent, a surplus will be declared that will have the same effect as if the previous level of taxes in the last year at the previous location continued to be available to all taxing jurisdictions after the relocation.

D. Method of Financing

Economic tool applications may request that assistance be provided in one of two forms:

1. Special obligation bond or note financing; or
2. Direct reimbursement of project costs.

In deciding which method of financing to use, the prevailing factors in making the determination shall be the total costs and the security for the bonds. The City will not guarantee special obligation bonds or notes. Credit enhancement on any bonds or notes will be viewed favorably. The City will have the final decision on the method of financing. The arrangement of bond financing shall be the responsibility of the applicant. The City's full cost of reviewing and processing the application shall be paid by the applicant, pursuant to a funding agreement executed by the City and the developer of the project, but a portion of such costs may be reimbursable from proceeds prior to funding improvement costs. The City generally requires that all bonds be sold at competitive sale although a negotiated sale is also acceptable.

Economic Activity Taxes

1. The applicant must provide adequate documentation to determine the economic activity taxes collected within the project area for each year during the term of the project.
2. Economic activity taxes shall not include, to the extent such exclusion is permitted by law, franchise fees paid by utilities or other utility taxes collected either from private utilities or as payments in lieu of taxes from publicly owned utilities.

F. Term

1. The maximum period for which an economic tool can be established is twenty-three (23) years.
2. The projected term of the economic tool shall be a factor. Shorter terms will be more favorably viewed than longer terms. Applications that provide for complete payout in less than twelve (12) years will be preferred.

G. Monitoring

Each project should be monitored on an annual basis to determine compliance with the performance standards included in the development agreement. A copy of all written monitoring reports shall be provided to all of the other taxing jurisdictions.

H. Application

The policy specifies economic tool assistance/projects. It is also deemed to cover all financial assistance requested from the City, such as Community Improvement Districts, excepting those items, which by state statute pertain only to an Economic tool.

Fleet Replacement Policy

Mission Statement:

To establish efficient and effective delivery of municipal services by providing customer departments with safe, reliable, economical and environmentally sound transportation and related support services that are responsive to their needs and that preserve vehicle value and equipment investment.

Objectives:

The primary objective is to control the overall cost of operating and maintaining the City of Brentwood's fleet of vehicles and equipment, to maintain vehicles and equipment in a manner that extends their useful life, to control the growth in size of the fleet, to standardize the composition of the fleet and to accurately budget for maintenance and replacement costs. All new purchases for vehicles and equipment are coordinated through Fleet Management Team and department heads for recommendation to the City Administrator.

The purpose of this document is to provide a written vehicle replacement plan, and the specific vehicle and equipment needs and requirements of the fleet. Since each municipality's fleet and usage is unique, a universal management guide does not exist that can be applied to all types of fleets for every locality. This is a living document that will be modified and updated annually to reflect changes in the City of Brentwood's organizational climate, the changing needs of our internal customers, and changes in the automotive and equipment industry.

Key Customers:

- Police
- Fire
- Public Works
- Planning & Development
- Park & Recreations
- Administration

Background:

The City of Brentwood Public Works and Fire Departments are assigned the overall responsibility for managing the City's fleet of vehicles and construction/maintenance equipment.

The Public Works Department works in conjunction with the Police, Fire, Finance, Planning & Development and Parks & Recreation departments (representatives from these departments make up the Fleet Management Team) to: develop vehicle and equipment replacement schedules; acquire vehicles and equipment; and reassign and dispose of vehicles and equipment. The vehicle and equipment maintenance functions are assigned to the Public Works and Fire Departments. The public works maintenance garage is located at 8330 Manchester Road with one full-time mechanic to maintain Public Works, Parks & Recreation, Police, Planning and Development Departments and Administration vehicles and equipment units. The fire department garage is located at 8756 Eulalie Avenue with one external mechanic to maintain Fire Department vehicles and equipment units. A complete listing of the vehicles and equipment maintained by the public works mechanics is listed as an attachment to this report.

Maintenance:

The goal of the Public Works and Fire Department vehicle and equipment maintenance practices is to keep vehicles and equipment in sound operating condition. Preventive maintenance routines and intervals followed by our mechanics and are based on local driving conditions and manufacturer's recommendations, for each type of vehicle or equipment and each type of maintenance service. Maintenance costs represent a significant portion of the total cost to own and operate a vehicle or piece of heavy equipment and tend to increase as a vehicle or equipment ages. Escalating maintenance costs are a key factor in determining when to replace a fleet vehicle. In addition to the added cost of maintenance as a vehicle ages, there is an additional cost to the municipality when a vehicle is in the garage receiving maintenance and not available for use. Preventive maintenance is the key to avoiding the repair or replacement of costly major vehicle components such as engines, transmissions and drive trains. Our mechanics make adjustments to the manufacturer's recommendations based on the specific vehicle's use. For example, a police vehicle may idle for an extended period of time while an officer monitors a high-risk area. When an engine idles, it incurs wear and tear that will require future maintenance. So the maintenance schedule for a vehicle that runs idle 50 percent of the time may be as frequent as that of a comparable one that drives more miles.

Accurate and complete vehicle maintenance records are a key tool for making fleet management decisions. Vehicle maintenance costs are variable and distinct to each vehicle. Pertinent records maintained for each vehicle are:

- vehicle maintenance logs
- fuel usage logs
- Cumulative costs of parts, labor, and overhead by a vehicle over its life.

Replacement:

Replacement standards are based on American Public Works Association (APWA), industry guidelines and years of experience in operating and maintaining vehicles and equipment. This policy takes a responsible approach to vehicle management. Its focus is fleet management, of which vehicle replacements is just one part of the process. Many factors will be considered before a vehicle is confirmed for replace; any one factor can initiate the vehicle review process, but each is independent of the others. Since each vehicle is assessed on many elements besides age, this policy allows much greater flexibility for vehicle replacement. A vehicle may not have reached a fixed age replacement requirement to be eligible for replacement under this policy.

Development of Guidelines/Procedures

The Fleet Management Team has inventoried existing vehicles and equipment and has prepared a replacement schedule for all City vehicles and equipment. The schedule will be updated annually and will be used as the basis for planning for the replacement of vehicles and equipment. The vehicle and equipment replacement schedule will include the following information for each vehicle or unit of capital equipment:

- a. Age in years also known as life.
- b. Usage in hours or miles.
- c. Useful life (based on commonly used standards for municipal vehicles and equipment)
- d. Reliability (down time for repairs not related to preventative maintenance)
- e. Cost of Maintenance and Repairs.
- f. Overall condition: mechanical, operating, safety, or appearance.
- g. Vehicle/equipment year, mileage/hour thresholds
- h. Funding

A vehicle maintenance evaluation will be conducted a minimum of once a year per vehicle or equipment, unless conditions change due to an accident or large repair then an immediate evaluation should be completed. The vehicle maintenance evaluation is performed by the mechanics of the Public Works Department or Fire Department (Evaluation Form attached).

The Evaluation Forms will be provided to the Fleet Management Team for further review and consideration. If the evaluation proves the vehicle would be economical to retain for an additional year, the vehicle will be targeted for retention in as-is service or be refurbished and returned to service in the

same assignment or reassigned. In some cases, it may be reassigned to other departments with "low usage" requirements.

Depending on the availability of funds, vehicles and equipment will be replaced when they are at the end of their economic life, no longer safe to operate, not reliable enough to perform their intended function, or there is a demonstrated cost saving to the City of Brentwood.

All vehicles acquired and maintained by the City of Brentwood are recommended for replacement in accordance with adopted guidelines/procedures and all departments are responsible for complying with these guidelines/procedures.

Reassignment and Disposal of Vehicles and Equipment:

The vehicle and equipment fleet is sized to meet the current needs of the City. Fleet vehicles and heavy equipment can be reassigned to replace units currently assigned to other departments. In those instances, the older units will be disposed. Annually, the Fleet Management Team will meet to review the vehicle and equipment replacement schedule, and plan for the reassignment or disposal of vehicles and equipment that have qualified to be replaced. Trade in, sealed bids, internet auctions, trade journal advertisements, and public auctions will be utilized for the disposal of vehicles and heavy equipment.

Checks received for payment of disposed vehicles and equipment will be restrictively endorsed upon receipt and forwarded to Finance for deposit.

The Finance office will be notified of all disposals of vehicles and heavy equipment in order to remove from insurance, if applicable.

VEHICLE / EQUIPMENT EVALUATION FORM

Vehicle or Equipment VIN or Serial# _____

Vehicle or Equipment# _____ Department Assigned to: _____

Make: _____ Model: _____ Year: _____

Mileage: _____ Hours of Operation: _____

Date of Evaluation: _____ Evaluator: _____

Factor	Points
Age	
Mileage/ Hours	
Reliability	
M&R Costs	
Condition	
Total Points	

Point Ranges	Condition	Description
0-23	Excellent	Do Not Replace
24-28	Very Good	Re-evaluate for next year's budget
29-33	Good	Qualifies for replacement this year if M/R cost exceed 60% of cost
34-38	Fair	Qualifies for replacement this year if budget allows
39+	Poor	Needs priority replacement

Evaluator Comments:

Evaluator Signature: _____

VEHICLE/EQUIPMENT EVALUATION SUMMARY REPORT

Vehicle or Equipment VIN or Serial# _____

Vehicle or Equipment# _____ Department Assigned to: _____

Make: _____ Model: _____ Year: _____

Description of use: _____

Summary of values

Years of Service: _____ Useful life: _____ Years over or under: _____

Current Mileage: _____ Mileage threshold: _____ Miles over or under: _____

Current Hours: _____ Hours threshold: _____ Hours over or under: _____

Maintenance/Repairs Cost to Date: _____

Purchase Cost: _____ Repair Cost: _____

Replacement Cost: _____ Current Value: _____

Can this vehicle be reassigned if necessary: (circle one) YES / NO Comments and Other Considerations:

Recommendations:

**Point Range Details for Sedans, SUV's, Trucks (1 Ton or Less)
Replacement Guidelines**

Factor	Points	Description
Age/Hours Usage Type of Service	1	Each year of Chronological Age
	1	Each 10,000 miles or 250 hours
	1	Standard Sedans, SUV's, Pickups
	2	Standard vehicles with occasional off-road use
	3	Any vehicle that pulls, trailers, hauls heavy loads and has continued off-road usage
	4	Any vehicle involved in snow removal
	5	Police Units
Reliability PM Work Not Included	1	In shop one time within 3 month time period, no major breakdowns or road calls
	2	In shop one time within 3 month time period, with 1 breakdown or road call
	3	In shop more than once within 3 month time period, with 1 breakdown or road call
	4	In shop more than twice within one month time period, with 1 or more breakdown or road calls in the same time period
	5	In shop more than twice monthly, 2 or more breakdowns within one month time period
M&R Costs Incident Repair Not Included	1	Maintenance costs are less than or equal to 20% of replacement cost
	2	Maintenance costs are 21-40% of replacement cost
	3	Maintenance costs are 41-60% of replacement cost
	4	Maintenance costs are 61-80% of replacement cost
	5	Maintenance costs are greater than or equal to 81% of replacement costs
Condition	1	No visual damage or rust, good drive train
	2	Minor imperfections in body & paint, interior fair (no rips, tears, burns), good drive train
	3	Noticeable imperfections in body & paint surface, minor rust, minor damage for add-on equipment, worn interior (one or more rips, tears, burns) and weak or noisy drive train.
	4	Previous accident damage, poor paint & body condition, rust (holes), bad interior (rips, tears, cracked dash), major damage for add-on equipment and drive train component bad
	5	Previous accident damage, poor paint & body condition, rust (holes), bad interior (rips, tears, cracked dash), drive train is damaged or inoperative and major damage from add-on equipment
Point Ranges	Condition	Description
0-23	Excellent	Do Not Replace
24-28	Very Good	Re-evaluate for next year's budget
29-33	Good	Qualifies for replacement this year if M/R cost exceed 60% of cost
34-38	Fair	Qualifies for replacement this year if budget allows
39+	Poor	Needs priority replacement

**Point Range Details for Heavy Equipment and Vehicles
Replacement Guidelines**

Factor	Points	Description
Age/Hours Usage Type of Service	1	Each year of Chronological Age
	1	Each 10,000 miles or 250 hours
	1	Standard duties as equipped
	2	Standard duties when used with attachments
	3	Multiple duties on seasons
	4	Extreme duties in harmful atmosphere (dust, salt, water, waste solids)
	5	Heavy Construction work including snow removal
Reliability PM Work Not Included	1	In shop one time within 3 month time period, no major breakdowns or road calls
	2	In shop one time within 3 month time period, with 1 breakdown or road call
	3	In shop more than once within 3 month time period, with 1 breakdown or road call
	4	In shop more than twice within one month time period, with 1 or more breakdown or road calls in the same time period
	5	In shop more than twice monthly, 2 or more breakdowns within one month time period
M&R Costs Incident Repair Not Included	1	Maintenance costs are less than or equal to 20% of replacement cost
	2	Maintenance costs are 21-40% of replacement cost
	3	Maintenance costs are 41-60% of replacement cost
	4	Maintenance costs are 61-80% of replacement cost
	5	Maintenance costs are greater than or equal to 81% of replacement costs
Condition	1	Good condition, fully functional
	2	Fair body, functional
	3	Minor body damage, weak operating system
	4	Severe damage, components not functional
	5	Extreme damage, inoperable.
Point Ranges	Condition	Description
0-23	Excellent	Do Not Replace
24-28	Very Good	Re-evaluate for next year's budget
29-33	Good	Qualifies for replacement this year if M/R cost exceed 60% of cost
34-38	Fair	Qualifies for replacement this year if budget allows
39+	Poor	Needs priority replacement

Vehicle / Equipment Thresholds

Vehicle Category	Life Cycle	Mileage/ Eval Points
Police Cars	4	50,000
Police SUV's	5	65,000
Sedans / SUV's	7	75,000
Light Trucks (1/2 - 3/4 ton)	7	65,000
Medium Trucks (3/4 - 2 Ton)	10	150,000
Heavy Trucks (over 2 ton)	12	175,000
Fire SUV's	5	65,000
Fire Apparatus - Front Line	10	150,000
Fire Apparatus - Back Up	20	250,000
Ambulance - Front Line	7	100,000
Ambulance - Back Up	14	200,000
Light Duty Shuttle	7	100,000
Street Sweeper	15	200,000
Boat	15	34+
Ice Resurfacer - Front Line	10	34+
Ice Resurfacer - Back up	20	34+
Tractor	20	34+
Mini Excavator	15	34+
Backhoe	15	34+
Skid Steer	15	34+
Wood Chipper	20	34+
Portable Air Compressor	20	34+

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Basis of Budgeting

The City of Brentwood's accounts are organized on the basis of fund and account groups each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liability, fund equity, revenues and expenditures or expenses.

The budgets of governmental fund (for example, the General Fund, Capital Improvements Fund, Storm Water and Parks Improvements Fund and Sewer Improvements Fund) are prepared on a modified accrual basis. Briefly, this means that obligations of the City (for example, outstanding invoices) are budgeted as expenditures, but revenues are recognized only when they are available and measurable.

The City of Brentwood's proposed budget for 2019 has a General Fund, Capital Improvements Fund, Storm Water and Parks Improvements Fund and Sewer Improvements Fund. The capital project fund is used to account for general capital improvements projects in the City which are not specifically required to be accounted for separately because of long-term financing. The budgets for these funds are also prepared on a modified accrual basis.

The Comprehensive Annual Financial Report (CAFR) shows the status of the City's finances on the basis of generally accepted accounting principles (GAAP). In the most cases, this conforms to the way the City prepares its budgets. The only exception is compensated absences that are expected to be liquidated with expendable available financial resources which are accrued as earned by employees (GAAP) as opposed to being expensed when paid (Budget). In addition, gains or losses on investments, depreciation and amortization are not considered budgetary accounts and are excluded from the budgeting system.

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Budget Process

The annual budget process is designed to meet the requirements of the Brentwood Municipal Code and ordinances of the City of Brentwood and the statutes of the State of Missouri.

During the beginning of July through August of each year, the Finance Director prepares a budget calendar, a copy of which is included in this document. This calendar outlines the process through budget adoption and implementation.

As part of the Budget Review, the final budget calendar is presented at a Ways and Means Committee meeting. Additionally, a budget workshop is held during this meeting where specific goals and priorities for the 2019 Budget are discussed.

The budget worksheets and other related documents and instructions are distributed by the Finance Director to all the departments. Each of the departments prepares their individual budgets while the Finance Director prepares revenue estimates for the upcoming year. Preliminary year-end expenditures are completed by departments for all funds. Next fiscal year projected departmental and capital expenditures are prepared, modified and completed by departments for all funds. Departmental Goals, Objectives, Accomplishments (narratives) and line-item expenditure descriptions are completed and returned to the finance department for inclusion in the budget document. The Finance Director will prepare personnel services budget (salaries, medical, dental, other benefits, merits and Cost of Living Adjustments (if any is proposed). Department Heads work in coordination with the Finance Director to prepare department operating budget requests referred to as the "Current Service Level" (CSL). The Current Service Level Budget reflects the current year cost of providing the same level of service as provided in the prior year. In addition to preparing a Current Service Level budget, departments who intend to request new items will prepare proposals which describe policy and the organizational changes with financial implications. The Current Service Levels and proposals form the basis for the Ways and Means Committee budget meetings with departments in October.

The City Clerk/Administrator meets with the Chair of the Ways and Means Committee and all Board of Aldermen to set parameters and goals for next year's budget. Strengths, Weaknesses, Opportunities and Threats (SWOT) of priorities will be discussed with Ways and Means Committee by City Clerk/Administrator. This same information will be shared with the Management Team.

The Department Heads submit budgets requests to the Finance Director who reviews them and requests additional information, if necessary.

In September, a Citizen's Budget Forum is held at the Ways and Means Committee. The City places an article in the fall newsletter, that seeks to educate, inform and encourage residents to participate in the annual budget process. During the month of September, the City Administrator and the Finance Director update the Ways and Means Committee on the 2019 budget process. The Ways

and Means Committee considers the Preliminary 2018 Tax Rate and make a recommendation to the Board of Aldermen to set the tax rate.

The Mayor and Board of Aldermen hold public hearings on the 2018 tax rate. The Mayor and Board of Aldermen adopt the 2018 tax rate.

The City Administrator and the finance department review and compile a budget summary.

The City Clerk/Administrator and the Finance Director meet with individual department heads to review budgets.

Department Heads will finalize Goals, Objectives, Accomplishments (narratives) to reflect any changes made during the meetings with the City Administrator. The completed documents will be completed within 48 hours of this meeting and returned to the Finance Director for inclusion in the budget document.

In November, the Ways and Means Committee hold work sessions to review the budget.

The City Clerk/Administrator and the Finance Director present the recommended budget to the Ways and Means Committee. All department directors are present for these work sessions.

Following departmental budget work sessions, the Ways and Means Committee approves and moves forward a final recommended budget to the Board of Aldermen. The Committee recommended budget includes any and all changes that are made to the City Clerk/Administrator's recommended Budget.

The Mayor and Board of Aldermen hold a public hearing on the budget.

Citizen Budget Forum

In September, a Citizen's Budget Forum is held at the Ways and Means Committee. The City places an article in the fall newsletter, that seek to educate, inform and encourage residents to participate in the annual budget process. There will be preliminary budget discussions with the Ways and Means Committee and the Board of Aldermen to set parameters and goals that will guide staff in the development of the budget. In August, a budget workshop for the Board of Aldermen and a Citizen Budget Forum will provide staff with additional information to develop the goals and priorities for this year's budget. Department Heads have already begun developing their departmental and capital budgets, but the formal process starts In August and September when they will submit them to the City Administrator. Also, in September, the Board of Aldermen will hold a public hearing and adopt by ordinance the 2018 property tax rates that must be submitted to St. Louis County by October 1st. In October, the City Administrator and Finance Director will then meet with department heads to review budget submittals and put together the proposed budget document that is presented to the Ways and Means Committee at their November meeting. The proposed budget will reflect a balanced budget for all funds and will provide city reserve levels compared to policy requirements and 2018 year-end budget projections. The Ways and Means Committee may have multiple meetings to discuss the proposed budget and must ultimately forward a final recommended budget to the Board of Aldermen for adoption. The Board of Aldermen must hold a public hearing and adopt the 2019 Annual Budget by ordinance on or before their first meeting in December.

Look for information on the date and time of the Citizen Budget Forum on the City's website at www.brentwoodmo.org and give us your ideas for the 2019 Annual Budget. We welcome your suggestions and hope everyone will get involved in the process!

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City of Brentwood FY 2019 Annual Budget Calendar

July 1 - August 31, 2018– PRELIMINARY BUDGET DISCUSSIONS

City Clerk/Administrator meets with Chair of the Ways and Means Committee and all Board of Aldermen to set parameters and goals for next year's budget.

Strengths, Weaknesses, Opportunities and Threats (SWOT) of priorities will be discussed with Ways and Means Committee by City Clerk/Administrator. This same information will be shared with the Management Team.

August 2, 2018 –WAY AND MEANS COMMITTEE MEETING 6:00 P.M.

Final Budget calendar and Budget Review presented at Ways and Means Committee meeting.

Budget Workshop to discuss specific goals and priorities for the 2019 Budget.

August 20 – September 14, 2018 – DEPARTMENTAL AND CAPITAL BUDGET DEVELOPMENT

Budget worksheets distributed to department heads.

Preliminary year-end expenditures are completed by departments for all funds.

Next fiscal year projected departmental and capital expenditures are prepared, modified and completed by departments for all funds.

Departmental Goals, Objectives, Accomplishments (narratives) and line-item expenditure descriptions are completed and returned to finance department for inclusion in the budget document.

Finance Director will prepare personnel services budget (salaries, medical, dental, other benefits, merits and Cost of Living Adjustments (if any is proposed)).

Department Heads work in coordination with the Finance Director to prepare department operating budget requests referred to as the "Current Service Level" (CSL). The Current Service Level Budget reflects the current year cost of providing the same level of service as provided in the prior year. In addition to preparing a Current Service Level budget, departments who intend to request for new items will prepare proposals which describe policy and the organizational changes with financial implications. The Current Service Levels and proposals form the basis for the Ways and Means Committee budget meetings with departments in October.

September 6, 2018 – WAY AND MEANS COMMITTEE MEETING 6:00 P.M.

Citizen's Budget Forum

Ways and Means Committee update on 2019 budget process.

Ways and Means Committee consideration of Preliminary 2018 Tax Rate

September 17, 2018 – BOARD OF ALDERMEN MEETING 7:00 P.M.

The Mayor and Board of Aldermen hold public hearings on the 2018 tax rate.

The Mayor and Board of Aldermen adopt 2018 tax rate.

September 18 – October 5, 2018 - REVIEW OF ALL BUDGET SUBMITTALS

The City Administrator and the finance department review and compile budget summary.

October 8 – 19, 2018 - BUDGET MEETINGS WITH DEPARTMENT HEADS

City Clerk/Administrator and Finance Director meet with individual department heads to review budgets.

Department Heads will finalize Goals, Objectives, Accomplishments (narratives) to reflect any changes made during the meetings with the City Administrator. The completed documents will be completed within 48 hours of this meeting and returned to Finance Director for inclusion in the budget document.

November 1, 2018 – WAY AND MEANS COMMITTEE MEETINGS 6:00 P.M.

Ways and Means Committee work sessions to review the budget.

Department Heads present their recommended Department Budgets to the Ways and Means Committee with all Board of Aldermen present. All department heads and Finance Director will be present for the work session.

Following departmental budget work session, the Ways and Means Committee approves and moves forward a final recommended budget to the Board of Aldermen. The Committee recommended budget includes any and all changes that are made to the City Clerk/Administrator's recommended Budget.

November 19, 2018 – BOARD OF ALDERMEN MEETING 7:00 P.M.

The Mayor and Board of Aldermen hold public hearings on the budget.

The Mayor and Board of Aldermen adopt 2019 Budget.