



City of Brentwood, Missouri 2021 Proposed Budget

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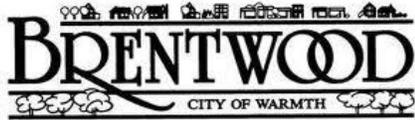
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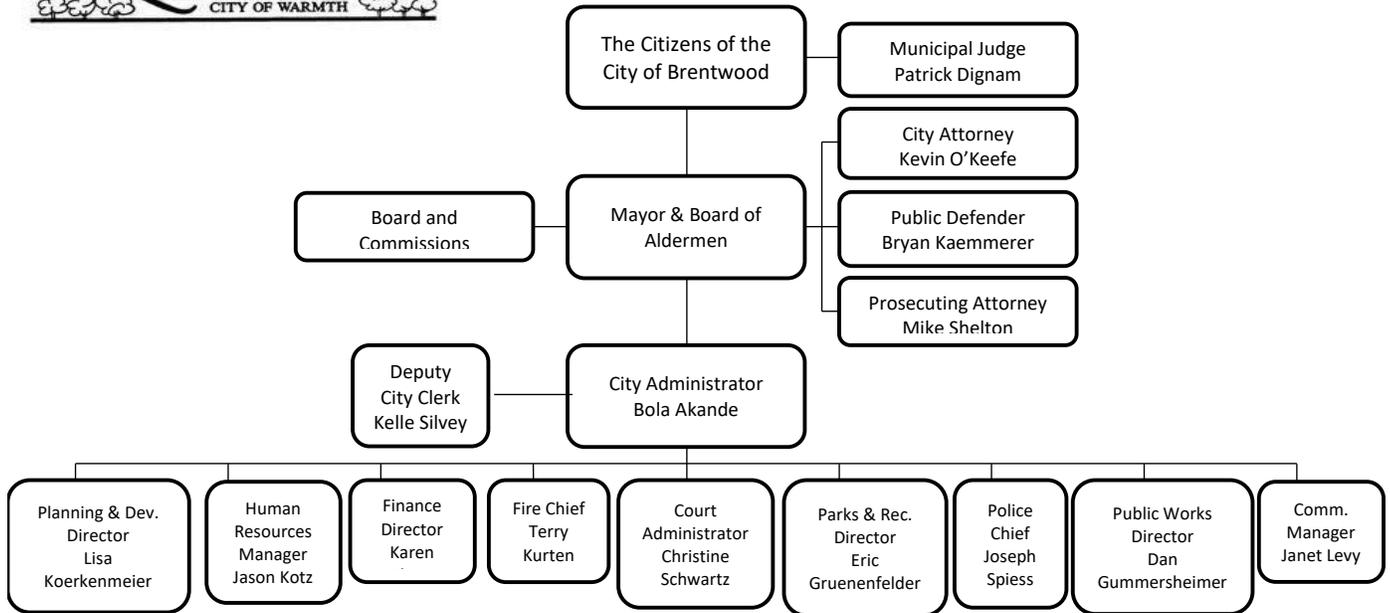
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City of Brentwood Organizational Structure



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INTRODUCTION



Office of the City Administrator

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December 21, 2020

Honorable Mayor and Members of the Board of Aldermen, City of Brentwood, Missouri:

I am pleased to submit the 2021 Proposed Budget. This budget continues the sustained commitment to a strategic vision that encompasses the five value statements below and a goal of continued analysis to identify operational effectiveness and efficiencies. This budget focuses on the City's core services. With a high debt burden and with an extended amortization schedule, the City of Brentwood, will "need to manage its finances around its debt obligations for the foreseeable future."

Since March 2020, our City, State, and Country have faced a global pandemic, an economic downturn and social unrest. These unforeseen and uncontrollable factors have had historic impact on our community and the City, as well as our nation as a whole, and the Fiscal Year 2021 Proposed Budget reflects the reality of an uncertain future. There continues to be strong budgetary performance with balanced operating results in the general fund and an operating surplus at the total governmental fund level. Furthermore, this budget supports the Brentwood Board of Aldermen's long-standing commitment to fiscal stewardship and provides excellent services for residents and businesses who know this municipality 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.

Community engagement and consideration are always central components in developing a budget that responds to the needs of the community. Feedback came in a variety of ways, including regular and special Board of

Aldermen meetings and workshops, ward meetings, neighborhood walks, public outreach through various city project meetings with business and community groups, surveys and other tools.

The City Administrator's Proposed Budget is presented for Board of Aldermen feedback, discussion, and requests for additional information. This Proposed Budget includes a combined budget of five funds:

- General Fund,
- Storm Water and Park Improvements Fund,
- Capital Improvements Fund,
- Sewer Lateral Improvements Fund, and
- Special Revenue Fund.

In this Proposed Budget, you will find information by department, goals and objectives, 2020 accomplishments, a list of all positions and an organizational chart. In 2021, departments will continue tracking performance measures, which 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.

LOCAL ECONOMY

In March 2020, following the declaration of a national emergency due to the Coronavirus, Mayor Dimmitt and the Board of Aldermen were presented with a recommendation for cost containments to be put in place for the various funds that could be affected by the COVID-19 pandemic. The cost containment included a temporary layoff of 68 part-time employees because of the expected drop in sales tax revenues due to the stay-at-home-order and the closure of the Brentwood Recreation Complex and temporary postponement of the municipal courts. The City encouraged the employees to apply for the enhanced unemployment benefits.

Other cost containment measures included:

- Short-time hiring freeze for non-critical positions, not including public safety positions (did not fill two fire-fighter paramedics for one-half of the year),
- Extend the time a position is vacant (Assistant Finance Director, Parks Foreman),
- Suspend all travel,
- Materials and supplies,
- Capital projects and equipment purchases, excluding Brentwood Bound project and City Hall renovation expenses,
- Residential streetlight project (York Village),
- Traffic mitigation Project (purchase Speed Cushions),
- Professional development training (find less expensive alternatives),
- Reconsider professional association memberships,
- Limit overtime (excluding police and fire – encourage training to be conducted virtually),
- Defer capital improvement projects that do not have a critical public safety or health function
- Curbside and sidewalk projects.

- At the direction of Mayor Dimmitt, close the Brentwood Recreation Complex (Ice Rink & the Community Center) and related programs. We also closed City Hall and implemented safety protocol for all personnel and city operations.

Since then, and under the leadership of Mayor Dimmitt and other area mayors, municipal government has requested and will receive its proportionate share of the \$47,000,000 of the Federal CARES Act fund in the amount of \$553,950 from St. Louis County government to assist with public safety related expenditures. Other Coronavirus Relief is forthcoming from the Federal Emergency Management Agency (FEMA).

The City's Board of Aldermen unanimously voted to place Proposition 1, a use tax proposal, on the November 3 ballot which the voters passed. The use tax will provide revenue for city services without increasing local sales or property taxes. It is estimated that the use tax will generate between \$295,000 and \$385,000 annually for the City of Brentwood.

The City continues to benefit substantially from its strong and diversified local economy, despite the pandemic. In March 2020, the original assumption was made that sales tax revenues would decrease 45% each month through August, 20% for September, and stabilize for the last quarter of the year in each of the funds from the monthly budgeted amount. Since it is extremely difficult to predict what the sales tax will do in the future, we can only rely on what has transpired in 2020, and particularly during the months of the economic shutdown. The collections so far have reached expectations of the original adopted budget and hopefully this will continue.

BRENTWOOD BOUND

As the City of Brentwood begins its second century, we are working on an exciting opportunity to renew part of our City: Brentwood Bound. In May 2017, the Board of Aldermen approved the Brentwood Bound plan, 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. The Brentwood Bound project is a once-in-a-generation opportunity to create new recreational facilities for Brentwood residents, improve public health, manage storm water drainage and reduce risks of flooding, and provide new employment and economic revitalization and expansion, all at a cost that can be readily managed without compromising critical public safety and other services that Brentwood residents rightly expect and rely upon.

Through Brentwood Bound, the City has identified three transformative initiatives that will help us build a bright future for Brentwood:

- Deer Creek Flood Mitigation,
- Manchester Road Improvements, and
- Deer Creek Greenway Connector

The debt issuance noted provides the funding for the Brentwood Bound plan:

- 1) The 2018 Series Certificates Of Participation (COPs) – debt service from General Fund, Capital Improvement Fund and Storm Water and Parks Improvement Fund, totaling \$39.225M. You may recall the Board of Aldermen adopted Ordinance No. 4882 levying the voter-approved sales tax with collection beginning January 1, 2020. 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.

The City will make the second debt service payment on the 2018 Series Certificates of Participation (COPs) for the Brentwood Bound project in November 2020.

- 2) The 2019 Series Certificates Of Participation (COPs) – debt service is funded by the Economic Development Sales Tax (EDST), totaling \$40.4M. Ordinance No. 4868, approved January 17, 2019 provides for a one-half of one percent (0.5%) economic development sales tax to fully fund the Brentwood Bound plan, approved by Brentwood voters, and Ordinance No. 4904 approved in November 18, 2019 was for the delivery of Certificates of Participation, Series 2019.

The Economic Development Sales Tax is projected to generate approximately \$3,200,000, which will be used to service the additional debt of \$40,400,000. To date in 2020, the City has collected the debt service payment of \$1.2M. There was a lag in the collection, compounded by the pandemic, and it is expected that in 2021, we will receive proceeds for all 12 months including the holiday season. Total debt issuance, including the 2018 and 2019 Certificates of Participation, is now \$79,625,000. In FY 21, 100% of this debt service is being paid from the storm water and park improvements fund sales tax.

Additional funding sources include:

- East West Gateway Council of Government and Missouri Department of Transportation -\$5,000,000.00
- Metropolitan Sewer District Grant - \$861,000.00
- 2018 COP investment income as of September 2020 - \$1,581,069.50
- Refund on Property Taxes - \$11,604.30
- Property Rent Through April 2020 - \$3,247.00

Total additional funding as of September 2020 is \$7,456,920.80.

The City of Brentwood continues to be one of a few municipalities in the St. Louis region that does not assess a general fund residential tax rate; nor does Brentwood impose on its residents a domestic usage gross receipts tax resulting from the usage of electric, gas, water and telephone.

In 2020, a non-reassessment year in St. Louis County, the city's assessed value increased by over 1.63% over 2019. This is consistent with other St. Louis area locales. The revenues available in the FY 2021 Proposed Budget are the result of the slight increase in assessed valuation of residential, and personal property. Overall revenues in the General Fund will decrease by 1.37% over FY 2020 Budget.

Voters in April 2017 approved a county-wide proposition on funding for law enforcement and public safety with a projected revenue of \$446,600. The approval of the county-wide Proposition P gives a boost to the City. Proposition P funds allow the City of Brentwood to continue to fund the following:

- Two positions in the police department (major, bureau of community policing; and a law enforcement analyst),
- Contractual part-time positions (evidence technician, per the recommendation in the 2017 CPSM comprehensive evaluation of the police department operations; CALEA manager),
- IT-related projects for public safety services,
- Funds are also allocated In FY 21 for additional public safety expenditures.

LONG-TERM FINANCIAL PLANNING

Elected officials and city staff continue to work with federal, state and local officials to find ways to improve Brentwood through transportation projects, accessibility projects, maintenance and care of the urban forest, and flood prevention programs. The City can maintain current levels of service, make capital improvement investments in the City infrastructure, and replace equipment and vehicles that have come to an end of their useful life. The City will continue to improve financial results with careful spending in order to ensure city services remain uninterrupted and the needed capital projects are completed. The City has pursued alternative funding in the form of grants and government cooperative agreements to aid in our efforts to fund various projects that will further enhance the daily lives of our citizens. Therefore, the commitment to increase reserves is not achieved in the 2021 Proposed Budget. Moving forward, the city has no expectations to lower fund balances and wants to continue accumulating funds toward its 50% reserve goal. We will need to continue to discuss in the coming year how best to increase the city's commitment to achieve and maintain an operating unassigned fund balance in the General Fund that is equal to 50% of budgeted operating expenditures. The City of 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 and increased city-wide services and programs. The City continues to be 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.

The table below provides an executive summary of Revenue vs Expenditure vs Fund Balance Policy to Actual in FY 21.

General Fund FY21
Revenue \$12,446,023
Expenditures \$12,126,562
Difference \$319,461
Operating Reserve % of Budgeted Expenditures 49.62%
Fund Balance Policy 50%

Capital Improvements Fund FY21
Revenue \$3,300,075
Expenditures \$3,082,277
Difference \$217,798
Capital Reserve % of Capital Assets (Excluding Equipment) 10.35%
Fund Balance Policy 5%

Storm Water and Park Improvements Fund FY21
Revenue \$4,391,333 without 2018 Series COPs
Expenditures \$4,103,567
Difference \$287,766
Operating Reserve % of Budgeted Expenditure 13.92%
Fund Balance Policy 15%
Capital Reserve % of Capital Asses (Excluding Equipment) 171.75%
Fund Balance Policy 15%

Storm Water and Park Improvements Fund FY21
Revenue \$9,781,116 with 2018 Series COPs
Expenditures \$37,968,476
Difference (\$28,187,360)
Operating Reserve % of Budgeted Expenditure 14.89%
Fund Balance Policy 15%
Capital Reserve % of Capital Asses (Excluding Equipment) 98.06%
Fund Balance Policy 15%

Sewer Improvements Fund FY21
Revenue \$147,500
Expenditures \$159,700
Difference (\$12,200)
Operating Reserve % of Budgeted Expenditure 25.79%
Fund Balance Policy 15%
Capital Reserve % of Capital Assets (Excluding Equipment) 17.76%
Fund Balance Policy 5%

DEPARTMENT OVERVIEWS

Quality Infrastructure: The City will maintain City assets and be proactive in providing needed repairs to the city's infrastructure – streets and sidewalks, and equipment.

Service Demand: The City will continue to provide all programs and services for our citizens and businesses and will modify program/service delivery as needed to minimize disruptions. There are no new programs and services in this 2021 Proposed Budget.

Financial Policies: The City will continue its commitment to sound financial policies. There is an annual review of all policies and procedures. No changes to the City's financial policies are recommended for FY 21. With this budget, there is currently no recommendation to tap into the fund balance/reserves. The Recommended Budget is balanced without a need to rely on funds from the city's Fund Balance. As stated by Standard and Poor's, the City of Brentwood has demonstrated consistent financial performance; a very strong economy, with access to a broad and diverse Metropolitan Statistical Area; strong management, with good financial policies and practices. The City of Brentwood has shown very strong budgetary flexibility, with an available fund balance in Fiscal 2020.

Personnel

Our staff are the City's greatest asset and we continue to attract and retain high performing professionals to provide programs and services to the City of Brentwood. 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. 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. At the request of the Ways and Means Committee, the City of Brentwood put out a Request for Proposal (RFP) for a Compensation Consultant to review the current compensation plan, do a salary survey and perform a review of the current job descriptions. A total of nine proposals were submitted in the given timeline. In discussion with the top two contenders for the compensation plan review, the feeling is that the process will take between 90 and 120 days to complete. The recommendation of the Compensation Study will be presented to the Board of Aldermen for consideration in Fiscal Year 2021. Funding of that recommendation will be discussed at that time. The cost is budgeted in FY 21. This budget includes merit increases for all employees who obtain a positive performance appraisal. No additional funding or personnel are programmed in the operating budget.

At the request of the Ways and Means Committee, the City of Brentwood put out a Request for Proposal (RFP) for an Insurance Consultant to review a variety of insurance policies to ensure proper coverage levels. These policies were to include Public Officials Insurance Coverage, Property and Casualty, Auto Liability, Overall Liability and Employment Practices Liability. The proposal was not geared toward any benefits-related insurance coverages. Two proposals were received in the proper format and within the timeframe of the RFP. The results of this RFP will be presented in Fiscal Year 2021.

Fire

In 2021, the fire department budgeted for replacement of one complete set of turnout gear for each employee, which includes: helmets, hoods, coats, pants, boots, bailout gear, and gloves. The gear being replaced was purchased in 2011-2012 and is reaching the end of its life expectancy as defined by the National Fire Protection Association (NFPA) Standard 1851. Standard 1851 calls for replacement of firefighting PPE after ten years of service. In Brentwood, we use our PPE in frontline service for approximately 4.5 years and then move it to reserve status another 4.5 years or the remainder of its lifespan. Two sets of gear are issued to each employee so that they may change out their dirty gear after a fire and then launder the dirty gear before using it again. The need to continuously clean gear after each use helps to prevent the possibility of cancer causing contaminants leaching into our employees' bodies while operating at structure fires.

The department will partner with Metro West Fire Protection District for purchasing power and cost savings for firefighting PPE. Brentwood has assigned a Captain to the Metro West gear purchasing process for input on the process, which includes research, design, and trials on the gear. Together, both departments save money because we're purchasing over 125 sets of protective gear. If we did this on our own, we would only purchase 23 sets of gear and the cost would be significantly more.

In 2016, the fire department purchased our first ballistic vests for protection during civil unrest or other potentially violent events. Our protective vests have a lifespan of 5 years and then must be replaced. This budget includes replacement of our current ballistic vests.

Lastly, the department has included money to provide an internal update to the fire station alerting system, which is required for us to receive emergency calls from East Central Dispatch Center (ECDC).

Parks and Recreation

The adverse economic impact of the COVID-19 pandemic was especially damaging to the Parks and Recreation Department in 2020. The department is estimating a decrease of more than \$425,000 (-42.72%) in fees and charges from the 2020 revenue budget. Based on the discussion that mass distribution of a vaccine will not be available until late 2021, we have budgeted a conservative \$898,382 in fees and charges in 2021. It is our goal to strive to get back to Pre-COVID-19 revenue levels by 2023.

As part of the budgeting process for the Parks and Recreation Department, staff is required to complete an annual review of all fees being charged by the department. Included in the review is a comparison of rental fees with other municipal and private recreation facilities. Pricing recommendations are based upon the strategy that fees should be in line with cost of services. As a municipal operation, it is our mission "to provide exceptional spaces and opportunities for a sustainable future that best serve the evolving needs of our community." Following an annual review and based on the pandemic that has affected the country in 2020, staff has not recommended any fee changes for 2021.

Due to cost-containment measures identified by staff and approved by the Board of Aldermen, the department is estimating that \$140,000 will be available this year to increase the Storm Water and Park Improvement Fund. Under normal circumstances, with conservative expenditures budgeting in prior years, we have been able to add on average approximately \$300,000 to the fund balance. While anticipated decreases in material and supplies,

as well as contractual expenditures, may be directly related to a reduction in revenue for 2021, we are still budgeting a \$300,000 increase to the Storm Water and Park Improvement Fund overall, which provides a cushion if we continue to be adversely affected by COVID-19 in 2021.

In 2021, the department will implement year four 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 4. The increase in park maintenance expenditure in 2023 is related to the expected increase in park maintenance costs, as the department takes over maintenance of the additional 31.18 acres of parkland with the completion of Brentwood Bound. Funds have been allocated for the following capital projects:

- Mill and overlay of the Brentwood Park parking lot and pathways;
- Replacement of the flooring in the ice rink lobby, skate rental room, locker rooms, bathrooms and staff office;
- The City garage design;
- Gateway Fountain repairs;
- The Hanley Park Comfort Station and parking lot design;
- Memorial Park lower bridge replacement;
- Replacement of the tree and limb chipper truck, which will also be utilized to pull the bandwagon.

Police

In Fiscal Year 2021, the department will continue the enhanced safety training for officers. This will include:

- Additional night training for Officer safety,
- Miscellaneous training opportunities (i.e., DWI programs, firearms training, specialized training for patrol and detectives, etc.),
- Street Survival Officer Safety training for four (4) officers,
- Webster Groves Police Department indoor firearms range for new hire officers,
- Arnold Rifle and Pistol Club for annual departmental firearms qualification,
- Role Players for ongoing Officer Safety training program.

Funds continue to be provided for contract expenses such as the East Central Dispatch Center (ECDC) contract. Proposition P funds are used to cover expenditures for two (2) positions (Major and Law Enforcement Analyst), and the contracted Accreditation Manager, and the Evidence Custodian. Also, funds were budgeted for an additional police officer in the Fiscal Year 2021 budget. This position will be vetted through the Public Safety Committee as well as the Ways and Means Committee in 2021 before going to the full Board of Aldermen for approval. Finally, in the Fiscal Year 2021 Proposed Budget, four (4) police vehicles are scheduled for replacement. Additional expenditure outlay is outlined under the Capital Improvement Budget.

Public Works

In FY 19, the Board of Aldermen made significant changes to the sewer lateral repair program. As a result, in FY 19, the Board of Aldermen reduced the cost ceiling to \$3,500 and shifted the cleaning/cabling sewer lateral responsibility to that of the property owner. In FY 20, the Board of Aldermen approved the creation of a line item for debt service to the general fund to transfer any surplus sewer lateral funds to reduce the existing sewer lateral loan from

the General Fund. It is anticipated that the surplus for FY 20 will be approximately \$20,000. The current sewer lateral program has maintained an effective balance between revenues and expenses to create the fund surplus and should remain relatively unchanged for FY 21.

For FY 21, Public Works department will solicit bids for approximately four asphalt mill and overlay street projects in residential neighborhoods, two concrete slab projects in the commercial district, and various other locations to apply asphalt sealants to streets, to extend the useful life cycle and avoid more costly future repairs if left without a surface preservation method. Public Works will continue its maintenance program to complete sidewalk replacements using in-house and outside contractors to improve sidewalks damaged via tree roots, slab settlements and aging material.

The City will continue its public safety initiative to install additional streetlights in residential neighborhoods where greater illumination can be achieved. Where possible, staff will consider solar street light options to provide a sustainable light alternative. Traffic Calming Devices (TCD), otherwise known as driver feedback signs, such as radar-enabled speed limits signs, and other traffic calming devices are budgeted citywide on an as needed basis. The decision was made to reduce the street light budget in order to increase the traffic calming line item. There is no change to the overall budget but rather a redistribution of the \$100,000 for the two lines.

There are several locations in Brentwood that feature trails, sidewalks, and paths that allow pedestrians to connect between streets, such as the eastern dead-ends of White Avenue to Bridgeport Avenue, and other locations. In FY 21, funds will be available for additional surveying services that are beyond the scope completed in FY 20. The survey project is a jointly funded effort between Parks and Recreation and Public Works. Additionally, Parks and Public Works will share the design services costs for work associated with proposed building improvements on Breckenridge Industrial Court, for a future campus to relocate these departments out of the Brentwood Bound redevelopment area.

Additionally, Public Works will work to replace the existing HVAC system at the Police Department, since the existing system is nearing the end of its useful life and has been prone to recurring failures during the past two years. Other facility projects will focus on maintenance improvements to the City Hall exterior and a fence at the Strassner Storage Yard near the in-line skating rink at Memorial Park.

In FY 21, the City will continue with the Rosalie Avenue Pedestrian Improvement project. This is a three-year project. In FY 20, the preliminary design was completed, and the land acquisition phase was completed, which revealed that no permanent easements were needed. In FY 21, sidewalk construction and street light installation work will begin along Rosalie Avenue between Brentwood Boulevard and Mary Avenue. The City received a Surface Transportation Program (STP) grant that covers 80% of the cost, with the City providing the local match of 20%. The City will host community engagement opportunities with the residents on Rosalie Avenue to finalize the project plans for bidding purposes. Finally, funds will be available to purchase or lease one sanitation truck as a replacement for the truck that is nearing the end of its useful life cycle.

Information Technology

In the IT Budget there are expenses for all yearly utility bill amounts, for all connections in the City. This includes Internet, Wi-Fi, Telephones, Cable Television, and the Wide Area Network that connects City Facilities. Also included are funds to repair and maintain all IT equipment in the City. This includes Uninterruptible Power

Supplies (UPS), Server Backup Tapes, Access Badges, Desk Phones, Computer Monitors, and failed computer and printer repairs. Under the Capital Improvement Budget for each department, there are project expenditures. Also included under Prop. P are expenditures for public safety. These too are outlined in the budget book.

Planning and Development

In Fiscal Year 21, the department will commence with the implementation of the new Stormwater Ordinance approved by the Board of Aldermen in 2020. Additional funds are allocated for administrative hearing, and preparation and scheduling at Board of Adjustment meetings and Planning and Zoning Commission meetings, as required. There are monies budgeted for:

- Property abatement and Comprehensive Plan recommendations,
- Removal of two unsafe structures and yard abatement/mowing,
- Infill Housing development regulations and Zoning requirements related issues,
- Design guidelines and Hanley Industrial Court branding,
- Additional graphics, signage, and banners.

The department will continue to pursue enhancements to the MyGov permit tracking and reporting system, thereby providing improved customer service by allowing direct online access to permit and code enforcement updates. Funds are allocated to allow the 2018 Complete Commentary Collections. This allows the department to cut and paste code sections into inspection reports, and for a more efficient use of tough pads in the field. They will continue to manage building permit, architectural review, development applications and site plan review services in an open and transparent platform. Lastly, they will continue to identify opportunities for all permits issued by the Department to be reviewed and issued online.

Sustainability: The Board of Aldermen launched a sustainability initiative in FY 20 to ensure a sustainable and vibrant future for the City of Brentwood. Each department identified goals and objectives for FY 20 related to sustainability. Those efforts will continue in in the 2021 Fiscal Year.

Parks and Recreation

The Parks and Recreation Department investigated sustainable practices to benefit both the department and the Brentwood community. Staff worked with the Communications Manager to offer quarterly electronics recycling events and applied to the Ameren Missouri Electric Vehicle Charging Incentive Program to install two charging stations at the Brentwood Recreation Complex. The department applied for the Ameren Missouri Neighborhood Solar Program to install solar panels on the Brentwood Recreation Complex's roof. While the application was a finalist in the process but not selected, the department learned it could be chosen in future cycles.

In FY 21, the Parks and Recreation Department will focus on a departmental sustainability plan, work with the Communications Manager to add sustainability information to the city's website and offer at least one environmental education opportunity in each quarterly brochure for youth and adult.

Public Works

The Public Works Department applied for and was awarded a reimbursement grant to request funds for compost barrels, for residents who wish to create their own compost from food scraps and vegetative matter. The department, along with the Communications Manager, will embark on an education campaign to inform our residents on this new program for utmost participation.

Planning and Development

In FY 19, the Planning and Development Department assisted and advised the Board of Aldermen in the adoption of the 2018 ICC suite of Building Codes including the 2018 International Energy Conservation Code. The 2018 code version encourages the installation of renewable energy systems by preparing buildings for the future installation of solar energy equipment, piping and wiring. In FY 20, the department continued to investigate, encouraging and/or requiring roofs of new commercial and residential buildings to be constructed with a solar-ready zone (a section or sections of the roof or building overhang designated and reserved for the future installation of a solar photovoltaic or solar thermal system).

The Planning and Development Department goals for FY 20 and FY 21 include proposing revisions to the Brentwood Zoning Ordinance in support of high quality, sustainable development. Potential revisions under consideration include supporting the creation of solar-ready zones, allowing installation of permeable surface driveways in residential areas, and overall encouragement of the use of solar energy by streamlining the plan review and permit process. Monies are also allocated for general engineering services related to surveying, plan review, and assistance in implementing stormwater infill development permit process from consulting firms. In FY 21, all committees supported by the Planning and Development department will begin to use the agenda management system used by the Board of Aldermen and the Board Committees. Due to COVID-19, the department was unable to purchase and distribute iPads to all committees supported by the Planning and Development Department.

BUDGET PRESENTATION

Pursuant to the Missouri Statutes, the annual budget must set forth a complete financial plan for the ensuing fiscal year. An annual budget shall be adopted by the Board of Aldermen not later than the first meeting of the board in December. 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 20, 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 Budget includes the following sections: Budget Message – includes an overview of the budget document. Financial Summary – includes a budget-at-a-glance document. It includes a budget summary for all funds and fund balances from 2016 through 2022. It also provides a revenue summary of the five 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, 2019, total annual debt service as of December 31, 2019, 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, Economic Development 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 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 over a five-year period with pictures
- Five-year Capital Improvement Plan (Revenues, Expenditures and Fund Balance)

CONCLUSION

The City’s combined budget is an important document, where the community’s vision and needs are translated into the resources, personnel and projects needed to support those efforts. This Proposed Budget presents a strong operational plan to support the services of the City and a capital program that responds to the most urgent needs. The budget further underscores the City’s commitment to strategic fiscal stewardship. This Proposed Budget is reflective of the hard-working, dedicated employees who are committed to delivering on Brentwood’s reputation and the “City of Warmth.” I want to thank Karen Shaw, Finance Director, the Management Team, and all other employees who contributed to the 2020 budget process. This community is working together to ensure Brentwood is ready for the future by making fiscal decisions that position the city favorably as it continues to grow.

This recommended budget is the first step in the City’s budget process. I look forward to working with the Board of Aldermen over the next several weeks to review this document and finalize a budget that reflects the values of Brentwood, the City of Warmth.

Respectfully submitted,

Abimbola Akande
City Administrator

Karen Shaw
Finance Director

Financial Summary

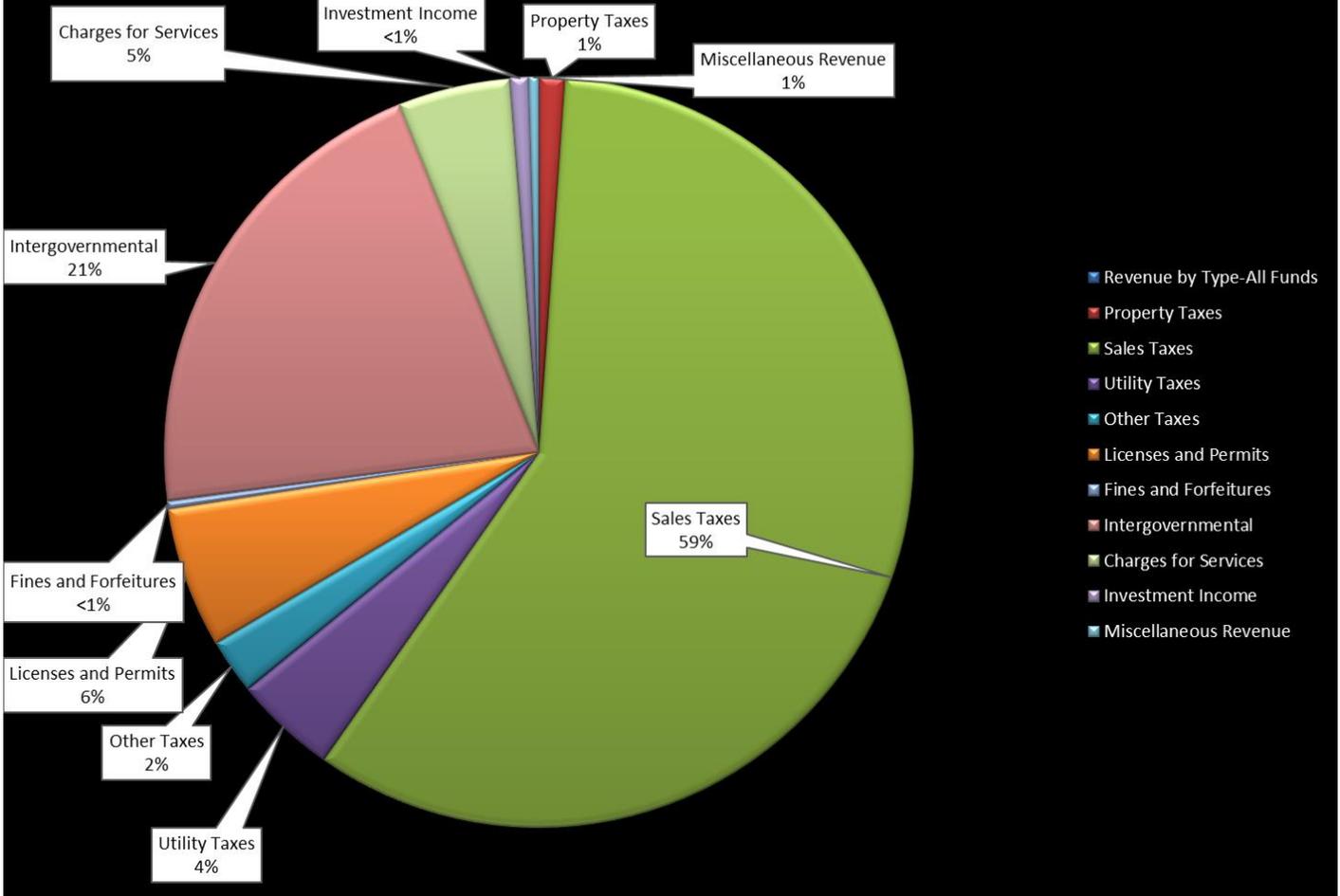
- **Budget at a Glance**

BUDGET SUMMARY ALL FUNDS

	Actual 2017	Actual 2018	Actual 2019	Budgeted 2020	Estimated 2020	Adopted 2021	Projected 2022	Projected 2023	Budget % Change
GENERAL FUND									
Beginning Fund Balance	\$ 5,026,234	\$ 5,106,423	\$ 5,171,054	\$ 5,444,467	\$ 5,326,699	\$ 5,767,345	\$ 6,086,806	\$ 6,440,366	5.93%
Revenue	\$ 11,250,350	\$ 11,941,868	\$ 11,917,607	\$ 12,352,349	\$ 12,275,049	\$ 12,446,023	\$ 12,619,025	\$ 12,812,818	0.76%
Expenditures	\$ (11,170,161)	\$ (11,877,237)	\$ (11,761,962)	\$ (12,232,064)	\$ (11,834,404)	\$ (12,126,562)	\$ (12,265,465)	\$ (12,431,121)	-0.86%
Ending Fund Balance	\$ 5,106,423	\$ 5,171,054	\$ 5,326,699	\$ 5,564,752	\$ 5,767,345	\$ 6,086,806	\$ 6,440,366	\$ 6,822,063	9.38%
Restricted Fund Balance (Seizure Funds)	\$ 93,286	\$ 109,687	\$ 69,272	\$ 28,863	\$ 69,272	\$ 69,272	\$ 69,272	\$ 69,272	140.00%
Fund Balance Unassigned (Operating Reserve)	\$ 5,013,137	\$ 5,061,367	\$ 5,257,427	\$ 5,535,889	\$ 5,698,073	\$ 6,017,534	\$ 6,371,094	\$ 6,752,791	8.70%
Operating Reserve % of Budgeted Operating Expenditures	45%	43%	45%	45%	48%	50%	52%	54%	
CAPITAL IMPROVEMENTS FUND									
Beginning Fund Balance	\$ 2,930,221	\$ 3,820,148	\$ 3,517,176	\$ 4,528,698	\$ 4,222,748	\$ 5,031,001	\$ 5,248,799	\$ 5,454,420	11.09%
Revenue	\$ 3,193,451	\$ 3,761,832	\$ 2,968,643	\$ 2,980,548	\$ 2,875,860	\$ 3,300,075	\$ 2,918,506	\$ 2,950,652	10.72%
Expenditures	\$ (2,303,524)	\$ (4,064,805)	\$ (2,263,071)	\$ (2,951,474)	\$ (2,067,607)	\$ (3,082,277)	\$ (2,712,865)	\$ (2,203,609)	4.43%
Ending Fund Balance	\$ 3,820,148	\$ 3,517,176	\$ 4,222,748	\$ 4,557,772	\$ 5,031,001	\$ 5,248,799	\$ 5,454,420	\$ 6,201,463	15.16%
Assigned Fund Balance (Equipment Replacement Reserve)	\$ 1,782,755	\$ 2,258,157	\$ 2,733,559	\$ 3,178,246	\$ 3,178,246	\$ 2,362,215	\$ 2,755,969	\$ 3,480,223	-25.68%
Assigned Fund Balance (Capital Reserve)	\$ 2,037,393	\$ 1,259,019	\$ 1,489,189	\$ 1,379,525	\$ 1,852,755	\$ 2,886,584	\$ 2,698,451	\$ 2,721,240	109.24%
Capital Reserve % of Capital Assets (Excluding Equipment)	9%	6%	5%	6%	7%	10%	10%	10%	
ECONOMIC DEVELOPMENT SALES TAX FUND									
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ 45,207,867	\$ -	\$ 587,468	\$ 1,216,618	\$ 1,880,718	-98.70%
Revenue	\$ -	\$ -	\$ -	\$ 3,800,000	\$ 2,301,000	\$ 3,203,000	\$ 3,235,100	\$ 3,267,520	-15.71%
Expenditures	\$ -	\$ -	\$ -	\$ (19,715,334)	\$ (1,713,533)	\$ (2,573,850)	\$ (2,571,000)	\$ (2,572,250)	-86.94%
Ending Fund Balance	\$ -	\$ -	\$ -	\$ 29,292,533	\$ 587,468	\$ 1,216,618	\$ 1,880,718	\$ 2,575,988	-95.85%
STORM WATER & PARK IMPROVEMENTS FUND									
Beginning Fund Balance	\$ 2,523,843	\$ 2,442,430	\$ 40,352,227	\$ 26,780,740	\$ 60,346,418	\$ 47,542,452	\$ 19,355,092	\$ 5,468,140	77.52%
Revenue	\$ 4,383,535	\$ 48,409,809	\$ 46,097,113	\$ 22,482,895	\$ 5,607,540	\$ 9,781,116	\$ 5,009,099	\$ 4,255,828	-56.50%
Expenditures	\$ (4,464,949)	\$ (10,500,012)	\$ (26,102,922)	\$ (35,818,418)	\$ (18,411,506)	\$ (37,968,476)	\$ (18,896,051)	\$ (6,173,307)	6.00%
Ending Fund Balance	\$ 2,442,430	\$ 40,352,227	\$ 60,346,418	\$ 13,445,217	\$ 47,542,452	\$ 19,355,092	\$ 5,468,140	\$ 3,550,661	43.96%
Assigned Fund Balance (Operating Reserve)	\$ 545,283	\$ 1,421,248	\$ 3,816,762	\$ 3,369,081	\$ 2,694,189	\$ 5,588,222	\$ 2,717,763	\$ 889,354	65.87%
Operating Reserve % of Budgeted Operating Expenditures	15%	15%	15%	15%	15%	15%	15%	16%	-0.73%
Assigned Fund Balance (Equipment Replacement Reserve)	\$ 62,600	\$ 82,400	\$ 102,200	\$ 122,000	\$ 122,000	\$ 250,392	\$ 284,874	\$ 309,356	105.24%
Assigned Fund Balance (Capital Reserve)	\$ 1,284,547	\$ 38,698,579	\$ 56,277,456	\$ 9,804,136	\$ 44,576,263	\$ 44,502,372	\$ 14,954,278	\$ 2,201,951	353.91%
Assigned Fund Balance (Storm Water Capital Reserve)	\$ 550,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	0.00%
Capital Reserve % of Capital Assets (Excluding Equipment)	8%	236%	124%	60%	98%	98%	33%	5%	63.43%
SEWER IMPROVEMENTS FUND									
Beginning Fund Balance	\$ 111,243	\$ 32,121	\$ 3,092	\$ 25,079	\$ 89,220	\$ 89,520	\$ 77,320	\$ 55,120	256.95%
Revenue	\$ 174,165	\$ 266,407	\$ 237,285	\$ 148,000	\$ 147,300	\$ 147,500	\$ 147,500	\$ 147,500	-0.34%
Expenditures	\$ (253,287)	\$ (295,436)	\$ (151,157)	\$ (149,700)	\$ (147,000)	\$ (159,700)	\$ (169,700)	\$ (179,700)	6.68%
Ending Fund Balance	\$ 32,121	\$ 3,092	\$ 89,220	\$ 23,379	\$ 89,520	\$ 77,320	\$ 55,120	\$ 22,920	230.72%
Assigned Fund Balance (Operating Reserve)	\$ 36,510	\$ 44,315	\$ 44,315	\$ 22,305	\$ 22,305	\$ 41,194	\$ 40,083	\$ 38,972	84.69%
Operating Reserve % of Budgeted Operating Expenditures	15%	15%	30%	15%	15%	26%	24%	22%	73.09%
Assigned Fund Balance (Equipment Replacement Reserve)	\$ 999	\$ 1,332	\$ 1,689	\$ 1,998	\$ 1,998	\$ 2,331	\$ 2,664	\$ 2,997	16.67%
Assigned Fund Balance (Capital Reserve)	\$ (5,388)	\$ (42,555)	\$ (43,216)	\$ (924)	\$ 65,217	\$ 33,795	\$ 12,373	\$ (19,049)	-3757.46%
Capital Reserve % of Capital Assets (Excluding Equipment)	-10%	-75%	23%	-2%	-2%	18%	6%	-10%	

REVENUE SUMMARY BY FUND	Actual		Actual		Budget		Through 10/31		Estimated		Adopted		Projected		2020-2021 Budget	
	2017	2018	2019	2020	2020	2020	2020	2020	2020	2020	2021	2021	2022	2023	2023	% Change
GENERAL FUND	11,250,353	11,941,868	11,917,607	12,352,349	10,038,616	12,275,049	12,446,023	12,619,025	12,812,818	0.76%						
CAPITAL IMPROVEMENTS FUND	3,193,451	3,761,832	2,968,643	2,980,548	2,214,936	2,875,860	3,300,075	2,918,506	2,950,652	10.72%						
ECONOMIC DEV SALES TAX FUND	-	-	-	3,800,000	1,953,958	2,301,000	3,203,000	3,235,100	3,267,520	-15.71%						
STORM WATER & PARKS IMPROVEMENTS	4,383,535	48,409,809	46,097,113	22,482,895	4,201,949	5,607,540	9,781,116	5,009,099	4,255,828	-56.50%						
SEWER IMPROVEMENTS FUND	174,165	266,407	237,285	148,000	44,868	147,300	147,500	147,500	147,500	-0.34%						
TOTAL REVENUE	19,001,505	64,379,916	61,220,648	41,763,792	18,454,327	23,206,749	28,877,714	23,929,230	23,434,318	-30.85%						

2021 REVENUE BY TYPE-ALL FUNDS



FY 21 SALES and USE TAX RATES

Local Sales Tax - General Fund	1.00% (Share 35%, Keep 65%)
Economic Development Sales Tax	.50% (Keep 100%)
Local Use Tax - General Fund	1.50% (Share 15%, Keep 85%)
<u>FOUR LOCAL OPTION SALES TAX:</u>	
Local Option Sales Tax - General Fund	.25% (Share 14.3%, Keep 85.7%)
Capital Improvements Sals Tax	.50% (Share 15%, Keep 85%)
Storm Water & Parks Sales Tax	.25% (Keep 100%)
Fire Sales Tax - General Fund	.50% (Keep 100%)
TOTAL ALL SALES TAX	3.00% Sales Tax Rate

Authorized Manpower

Department	2020 Budget	2021 Budget	Change PY
Administration	10	10	0
Fire	23	23	0
Judicial	2	2	0
Parks & Rec	21	21	0
Planning & Dev	6	6	0
Police	29	30	1
Sanitation	4	4	0
Streets	15	15	0
Sewer	0	0	0
Total	111	112	1

2021 Salary Schedule - Non Uniform (Main)

Range	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	\$26,863.43	\$27,669.33	\$28,499.41	\$29,354.39	\$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
3	No current classifications	\$28,754.30	\$29,616.93	\$30,505.44	\$31,420.60	\$32,363.22	\$33,334.14	\$34,334.14	\$35,364.16	\$36,425.08	\$37,517.83	\$38,643.36
4	No current classifications	\$30,192.02	\$31,097.78	\$32,030.71	\$32,991.63	\$33,981.38	\$35,000.84	\$37,133.37	\$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
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
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
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
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
10	Accounting Clerk Code Enforcement Officer Program Coordinator	\$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
11	Deputy Court Administrator Horticulturalist 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
12	Crew Leader/Sewer Lateral Program Coord 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
13	Arborist 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
14	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
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
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
17	Public Works Project Manager	\$56,931.57	\$58,698.52	\$60,519.71	\$62,398.71	\$64,339.99	\$66,346.99	\$68,425.66	\$70,580.66	\$72,819.22	\$75,136.28	\$77,536.62
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
19	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
20	Supervisor of Public Works 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
21	Building Official Assistant Finance Director	\$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
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
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	\$96,646.64	\$99,546.04	\$102,532.42
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
25	Asst. City Admin/Dir. Of Plan & Dev Director Public Works/City Engineer Director Parks and Recreation Finance Director	\$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
26	Police Assistant Chief	\$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
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	\$114,053.01	\$117,474.60	\$120,998.84	\$124,628.81
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
29	Fire 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
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

2021 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.

Police Acting Shift Commander Stipend	\$	3.09
Fire Acting Shift Commander Stipend	\$	4.00

Long Term Debt

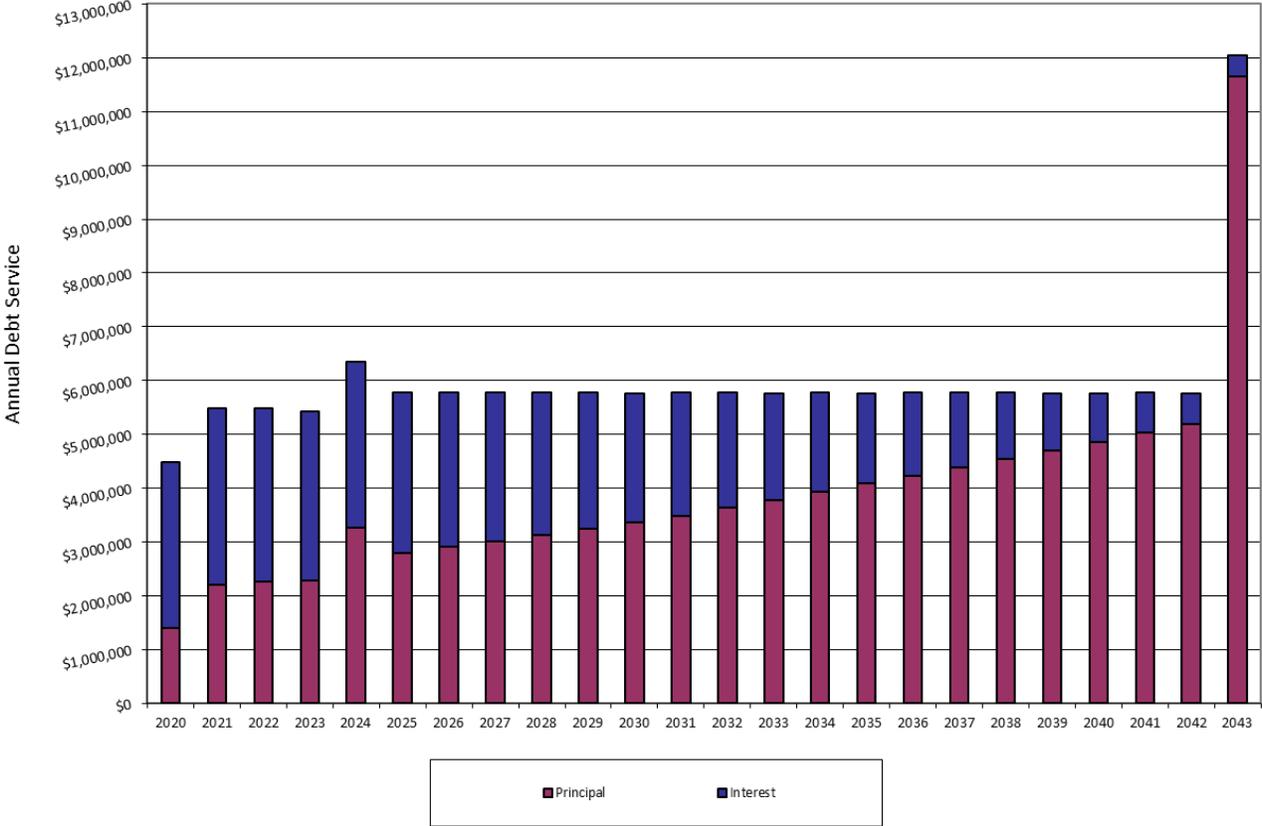
Outstanding Principal as of December 31, 2020

Year	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	2019 Certificates of Participation Storm Water/Parks	2020 Lease Purchase Ambulance Capital Imp Fund	Totals by Year
2020	33,600	46,400	505,000	15,000	285,000	455,000	58,420	1,398,420
2021	35,700	49,300	525,000	10,000	380,000	1,095,000	112,174	2,207,174
2022	33,600	46,400	540,000	20,000	390,000	1,125,000	113,807	2,268,807
2023	35,700	49,300	560,000	15,000	400,000	1,160,000	57,523	2,277,523
2024	-	-	570,000	680,000	815,000	1,195,000		3,260,000
2025	-	-	-	715,000	840,000	1,245,000		2,800,000
2026	-	-	-	740,000	870,000	1,295,000		2,905,000
2027	-	-	-	760,000	905,000	1,345,000		3,010,000
2028	-	-	-	780,000	940,000	1,400,000		3,120,000
2029	-	-	-	800,000	980,000	1,455,000		3,235,000
2030	-	-	-	495,000	1,355,000	1,510,000		3,360,000
2031	-	-	-	-	1,915,000	1,575,000		3,490,000
2032	-	-	-	-	1,995,000	1,635,000		3,630,000
2033	-	-	-	-	2,070,000	1,700,000		3,770,000
2034	-	-	-	-	2,155,000	1,770,000		3,925,000
2035	-	-	-	-	2,240,000	1,840,000		4,080,000
2036	-	-	-	-	2,315,000	1,915,000		4,230,000
2037	-	-	-	-	2,390,000	1,990,000		4,380,000
2038	-	-	-	-	2,470,000	2,070,000		4,540,000
2039	-	-	-	-	2,550,000	2,150,000		4,700,000
2040	-	-	-	-	2,645,000	2,215,000		4,860,000
2041	-	-	-	-	2,745,000	2,285,000		5,030,000
2042	-	-	-	-	2,845,000	2,350,000		5,195,000
2043	-	-	-	-	6,660,000	4,995,000		11,655,000
2044	-	-	-	-	-	-		-
Totals	\$ 138,600	\$ 191,400	\$ 2,700,000	\$ 5,030,000	\$ 43,155,000	\$ 41,770,000	\$ 341,924	\$ 93,326,924

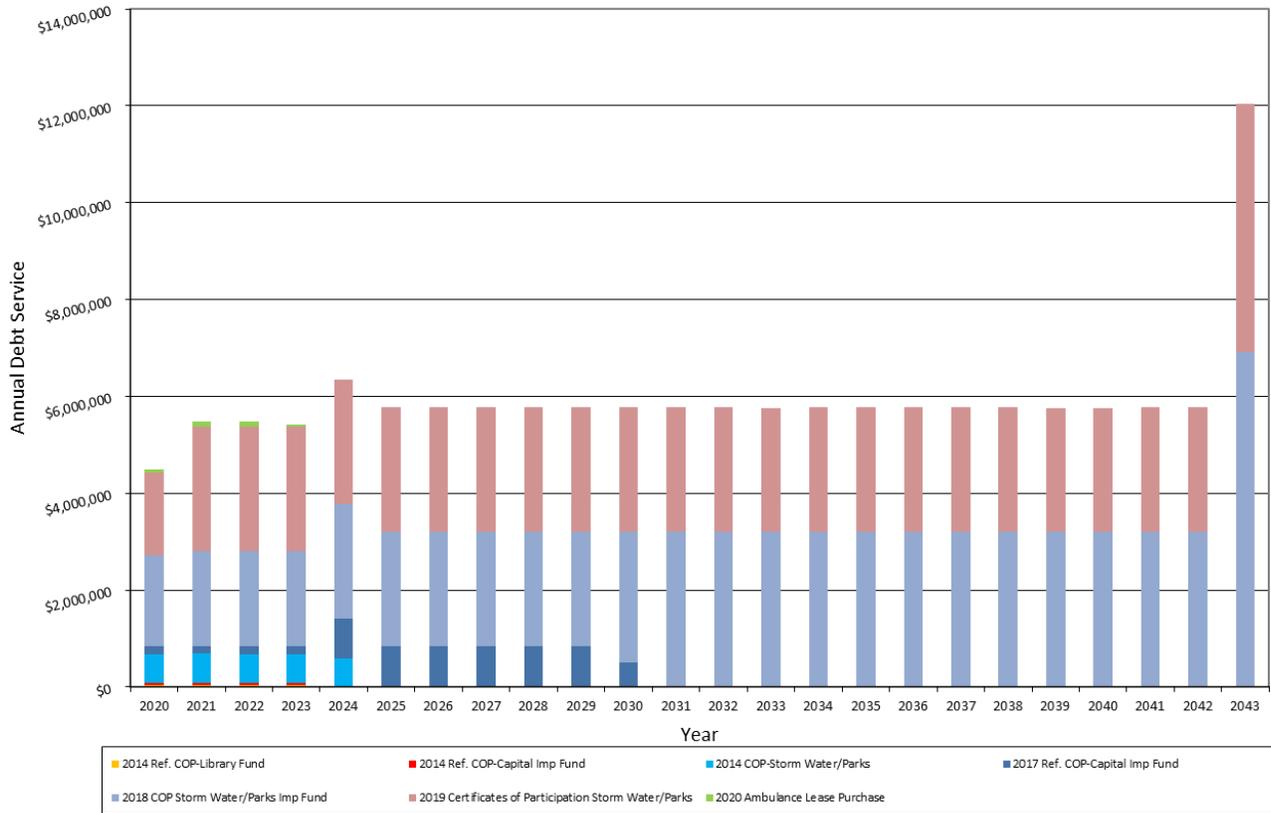
City of Brentwood
Long Term Debt
Total Annual Debt Service as of December 31, 2020

Year	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	2019 Certificates of Participation Storm Water/Parks	2020 Lease Purchase Ambulance Capital Imp Fund	Totals by Year
2020	37,855	52,275	590,080	162,738	1,869,945	1,715,333	58,420	4,486,646
2021	38,779	53,551	592,405	157,438	1,956,395	2,573,850	115,880	5,488,298
2022	35,429	48,926	589,030	167,238	1,954,995	2,571,000	115,880	5,482,498
2023	36,521	50,434	592,830	161,788	1,953,295	2,572,250	57,940	5,425,058
2024	-	-	589,950	826,413	2,356,295	2,572,450	-	6,345,108
2025	-	-	-	841,013	2,356,845	2,574,650	-	5,772,508
2026	-	-	-	844,563	2,353,245	2,574,850	-	5,772,658
2027	-	-	-	844,463	2,353,445	2,573,050	-	5,770,958
2028	-	-	-	843,613	2,352,245	2,574,250	-	5,770,108
2029	-	-	-	841,613	2,354,645	2,573,250	-	5,769,508
2030	-	-	-	508,613	2,690,445	2,570,050	-	5,769,108
2031	-	-	-	-	3,196,245	2,574,650	-	5,770,895
2032	-	-	-	-	3,199,645	2,571,650	-	5,771,295
2033	-	-	-	-	3,194,845	2,571,250	-	5,766,095
2034	-	-	-	-	3,197,045	2,573,250	-	5,770,295
2035	-	-	-	-	3,195,845	2,572,450	-	5,768,295
2036	-	-	-	-	3,198,045	2,573,850	-	5,771,895
2037	-	-	-	-	3,197,808	2,572,250	-	5,770,058
2038	-	-	-	-	3,198,938	2,572,650	-	5,771,588
2039	-	-	-	-	3,195,575	2,569,850	-	5,765,425
2040	-	-	-	-	3,196,225	2,570,350	-	5,766,575
2041	-	-	-	-	3,198,350	2,573,900	-	5,772,250
2042	-	-	-	-	3,196,775	2,570,350	-	5,767,125
2043	-	-	-	-	6,906,475	5,144,850	-	12,051,325
2044	-	-	-	-	-	-	-	-
Totals	\$ 148,584	\$ 205,186	\$ 2,954,295	\$ 6,199,488	\$ 69,823,610	\$ 63,456,283	\$ 348,120	\$ 143,135,566

**City of Brentwood Long Term Debt
Total Annual Debt Service (Principal & Interest)
As of December 31, 2020**

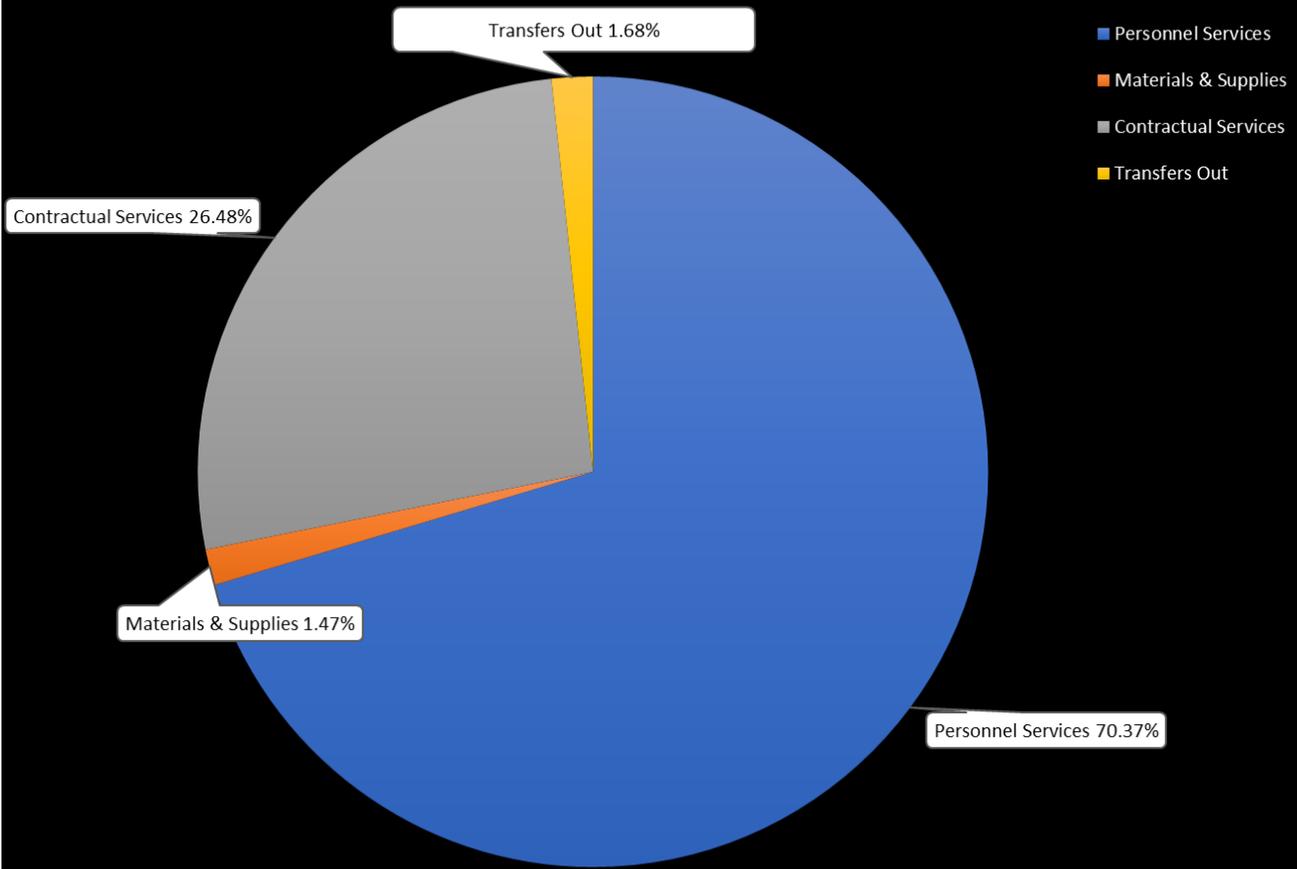


**City of Brentwood
Long Term Debt
Total Annual Debt Service by Issue and Fund
As of December 31, 2020**

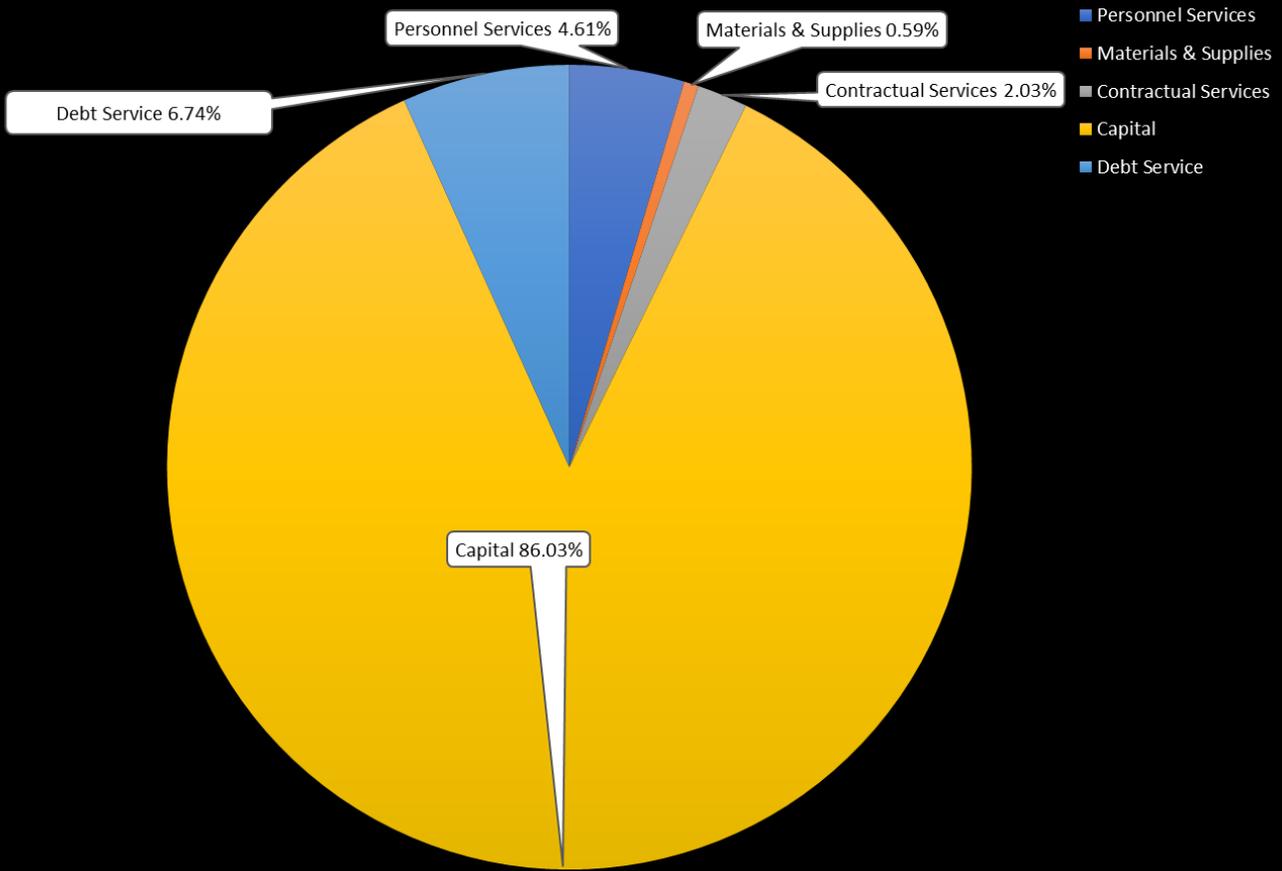


EXPENDITURE SUMMARY BY DEPARTMENT	Actual		Actual	Actual	Budget	Through 10/31	Estimated	Adopted	Projected		2020-2021 Budget % Change	
	2017	2018							2019	2020		2021
GENERAL FUND												
ADMINISTRATION DEPARTMENT	677,959	794,365	829,427	889,692	707,674	879,257	921,794	945,058	957,089		-6.86%	
COMMUNITY SERVICES	84,911	145,482	182,525	147,350	53,804	56,300	148,120	151,630	155,229		0.52%	
MUNICIPAL OPERATING EXPENSES	1,903,679	2,394,491	2,112,075	1,905,335	1,486,797	2,015,635	1,926,778	1,927,963	1,936,665		1.13%	
FIRE DEPARTMENT	2,556,888	2,483,615	2,508,865	2,683,380	2,141,227	2,611,787	2,643,653	2,682,954	2,712,762		-1.48%	
JUDICIAL DEPARTMENT	169,448	172,553	176,300	191,898	146,217	181,809	192,310	192,194	196,988		0.21%	
LEGISLATIVE DEPARTMENT	120,530	106,471	110,094	120,500	91,516	108,800	121,150	123,111	124,075		0.54%	
PLANNING & DEVELOPMENT DEPARTMENT	541,104	447,008	390,678	546,377	385,892	456,000	564,550	530,393	543,540		3.33%	
POLICE DEPARTMENT	3,251,450	3,288,755	3,396,315	3,555,786	2,895,194	3,518,913	3,608,957	3,676,461	3,741,970		1.50%	
POLICE SEIZURE FUNDS	33,868	56,286	56,551	-	-	-	-	-	-			
PUBLIC WORKS - STREETS	1,303,932	1,440,228	1,376,656	1,487,779	1,129,217	1,428,753	1,425,050	1,446,879	1,469,251		-4.22%	
PUBLIC WORKS - SANITATION	526,411	537,983	622,474	603,967	472,780	577,150	574,200	588,823	593,533		-4.93%	
TOTAL	11,170,171	11,877,237	11,761,962	12,232,064	9,510,318	11,834,404	12,126,562	12,265,465	12,431,121			
CAPITAL IMPROVEMENTS FUND	2,303,525	4,064,805	2,263,071	2,951,474	1,693,211	2,067,607	3,082,277	2,712,885	2,203,609		4.43%	
ECONOMIC DEVELOPMENT TAX FUND	-	-	-	19,715,334	1,713,533	1,713,533	2,573,850	2,571,000	2,572,250		-86.94%	
PARKS & REC-STORM WATER & PARK IMPRV	4,464,949	10,500,012	26,102,922	35,818,418	9,530,855	18,411,506	37,968,476	18,896,051	6,173,307		6.00%	
PUBLIC WORKS-SEWER IMPROVEMENTS	253,287	295,436	151,157	149,700	97,156	147,000	159,700	169,700	179,700		6.68%	
TOTAL EXPENDITURES	18,191,932	26,737,491	40,279,112	70,866,990	22,545,072	34,174,049	55,910,865	36,615,101	23,559,987		-21.10%	

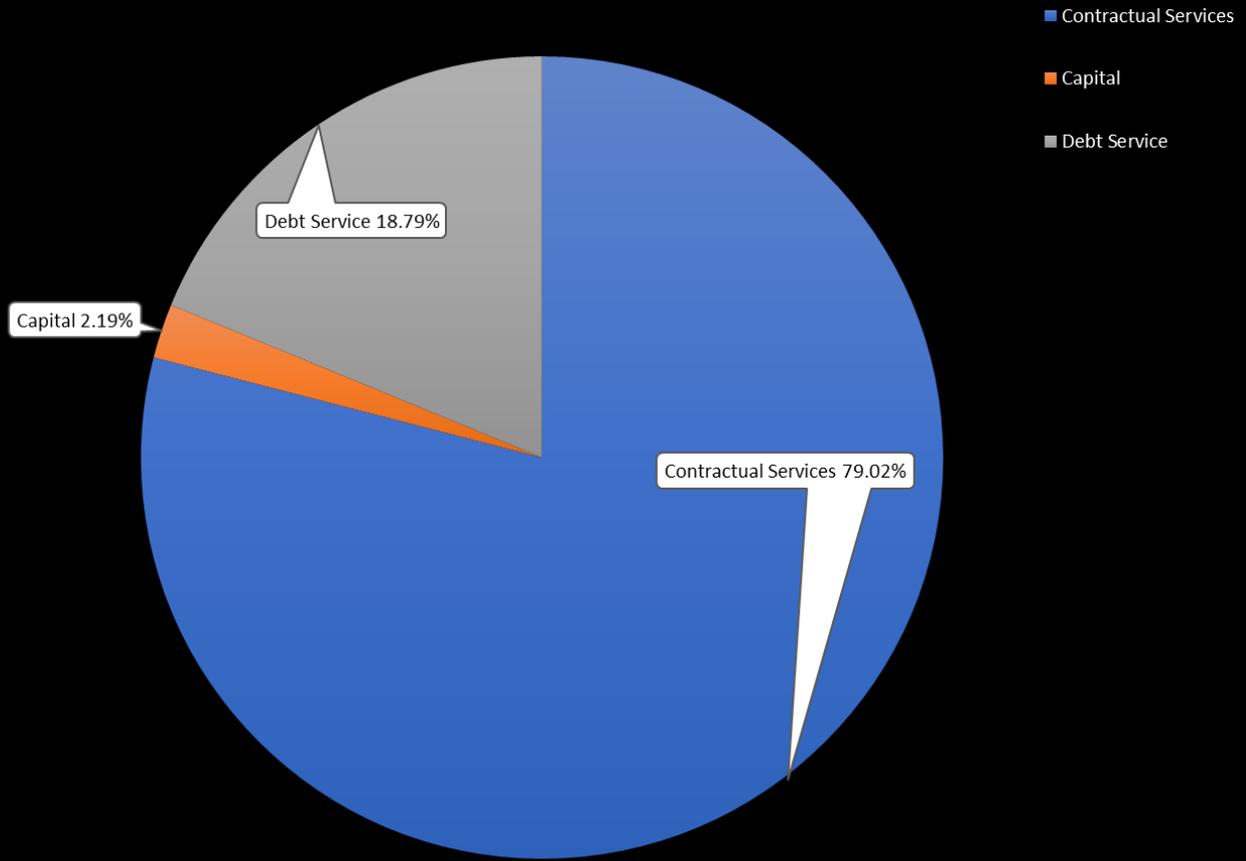
2021 EXPENDITURES BY TYPE-GENERAL FUND



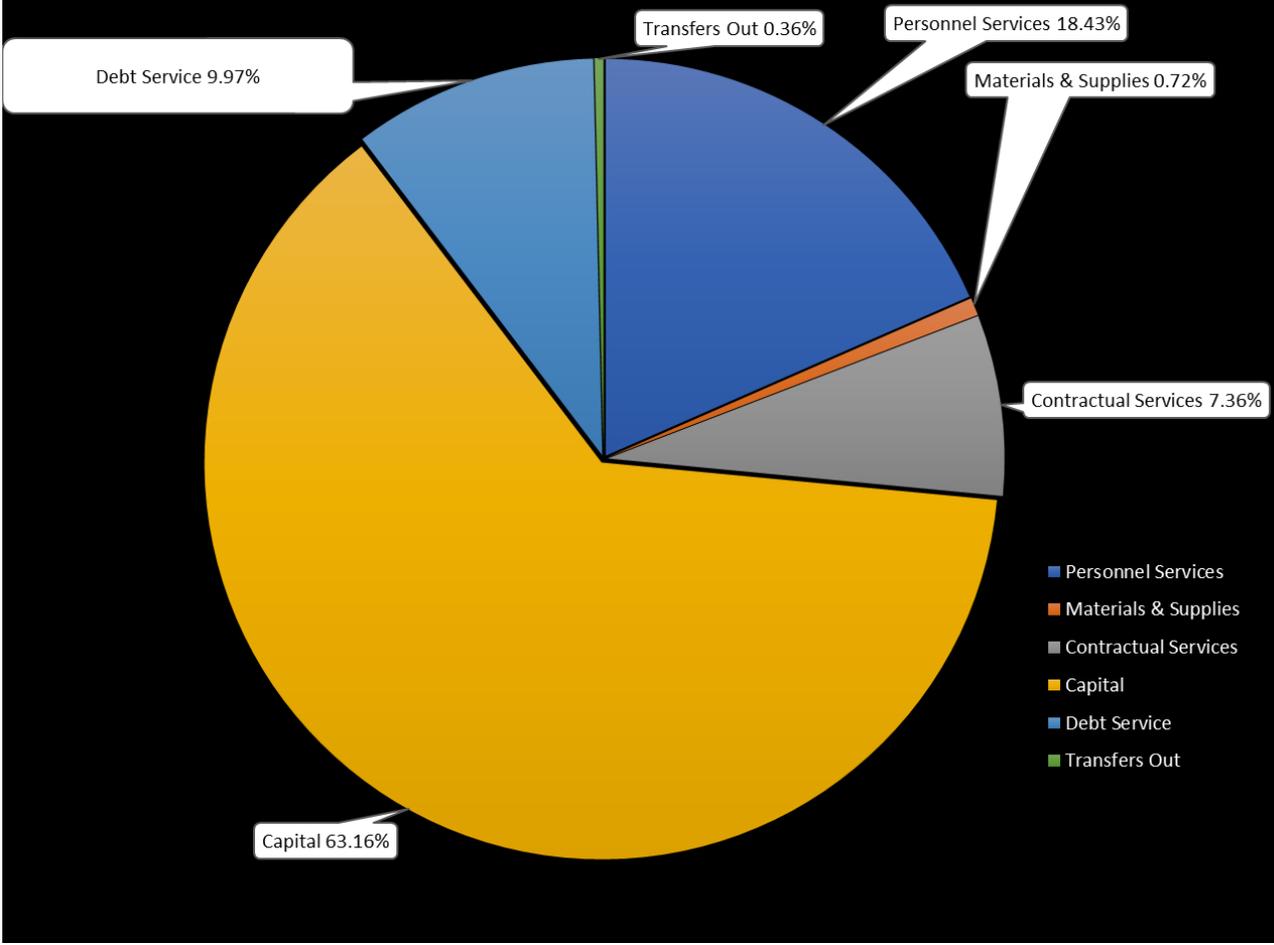
2021 EXPENDITURES BY TYPE-STORMWATER & PARKS FUND



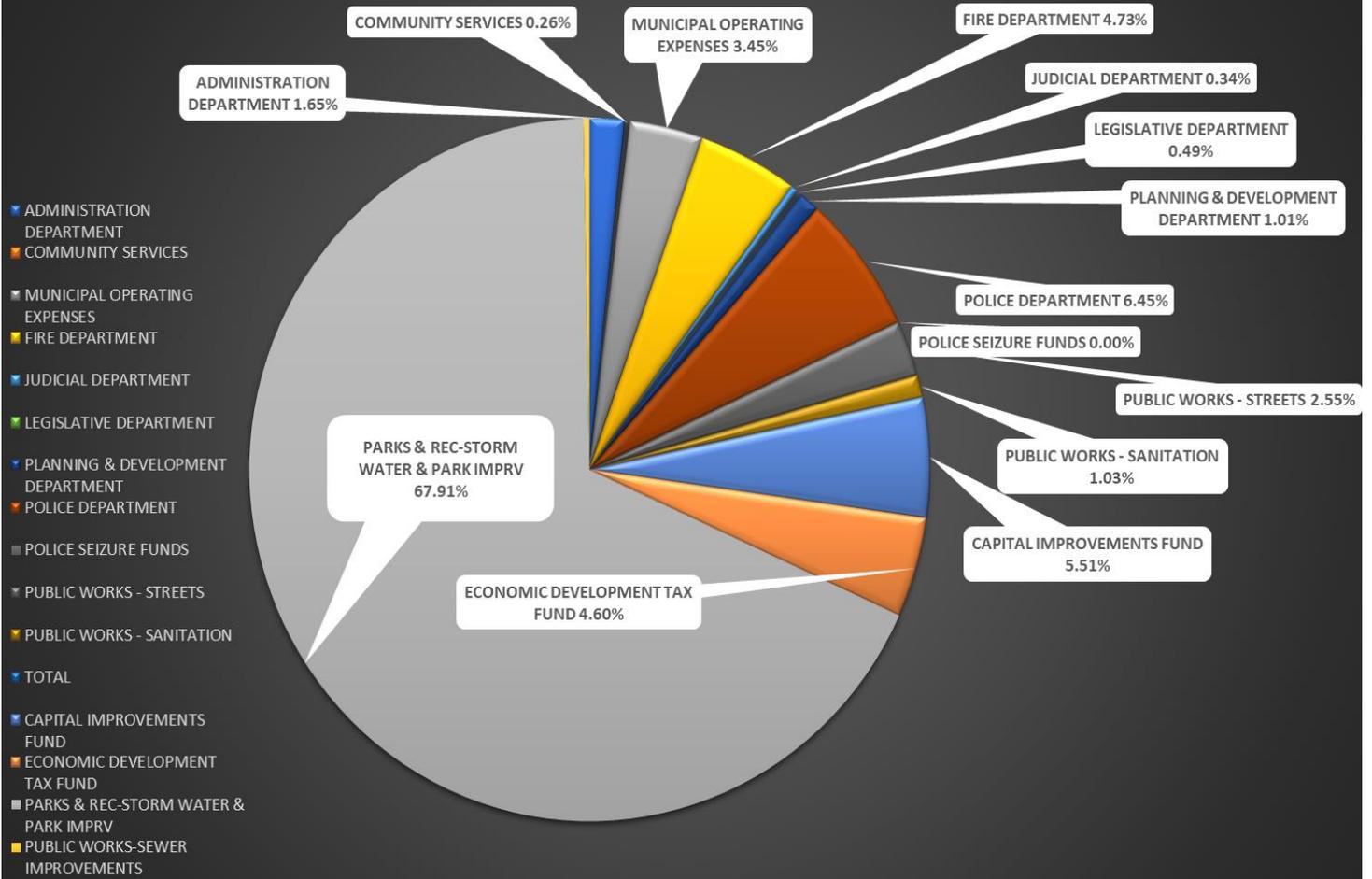
2021 EXPENDITURES BY TYPE-SEWER IMPROVEMENTS FUND



2021 EXPENDITURES BY TYPE-ALL FUNDS



2021 EXPENDITURES BY DEPARTMENT-ALL FUNDS



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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: General Fund, the Capital Improvements Fund, the Economic Develop 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.

2021 Budget by Fund

Fund	2021 Revenue
General	\$12,446,023
Capital Improvement	\$3,300,075
Economic Development Sales Tax	\$3,203,000
Storm Water and Parks Improvement	\$9,781,116
Sewer Improvement	\$147,500
Total	\$28,877,714

The General Fund

Introduction

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

2021 Projected Revenue

The city government projects a decrease of 1.63 from FY2020 to FY2021. Due to the uncertainties that came with the COVID19 pandemic, the City planned for a possible decrease in revenues by reducing spending city-wide. However, the city still anticipates the level of reserves in the General Fund to be at 45% of Operating Reserves as a percentage of Budgeted Operating Expenditures for the year ending December 31, 2020. Therefore, it remains 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.

2021 Projected Revenue Sources

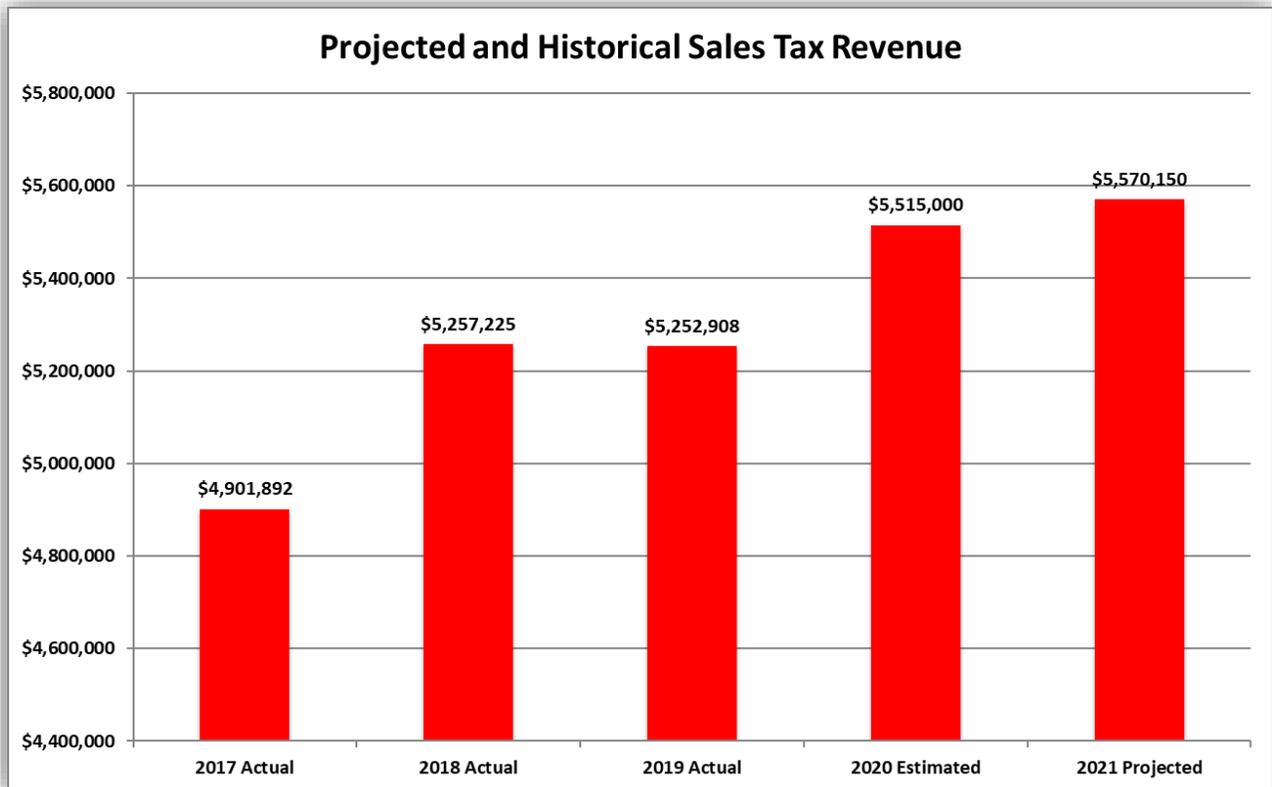
Source	2021 Revenue
General Sales Tax	\$5,570,150
General Use Tax (1/1/21)	\$295,000
Municipal Fire Sales Tax	\$1,507,275
Licenses	\$1,486,750
Utility Contracts	\$1,267,000
Public Safety Sales Tax	\$446,600
Motor Fuel Tax	\$325,000
Ad Valorem	\$319,520
Minor Sources	\$301,468
Road and Bridge Tax	\$290,000
Ambulance Fees	\$280,000
Permits	\$255,760
Fines	\$101,500
Total:	\$12,446,023

The General Fund

2021 Sales Tax: \$5,570,150

Explanation:

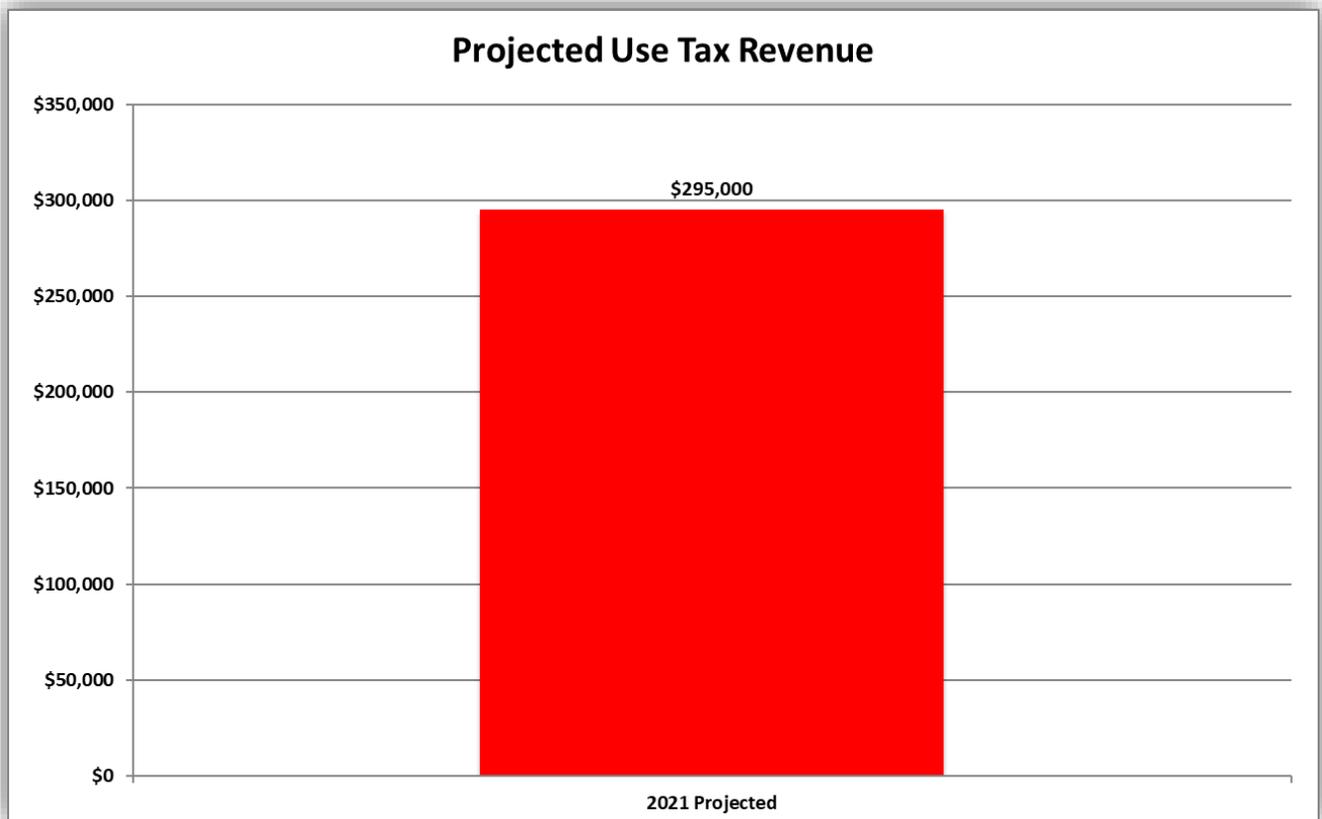
Brentwood collects a one-quarter percent sales tax on all purchases made within the city. The authority to collect this tax comes from a legacy of state statute dating back to the 1960s. In 1993, RSMO 94.85-94.857 gave municipalities the authority to increase sales tax as long as they pooled at least 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 2021 Use Tax: \$275,000

Explanation:

The City's Board of Aldermen unanimously voted to place Proposition 1, a use tax proposal, on the November 3, 2020 ballot which the voters passed. The use tax will provide revenue for city services without increasing local sales or property taxes. It is estimated that the use tax will generate between \$295,000 and \$385,000 annually for the City of Brentwood.

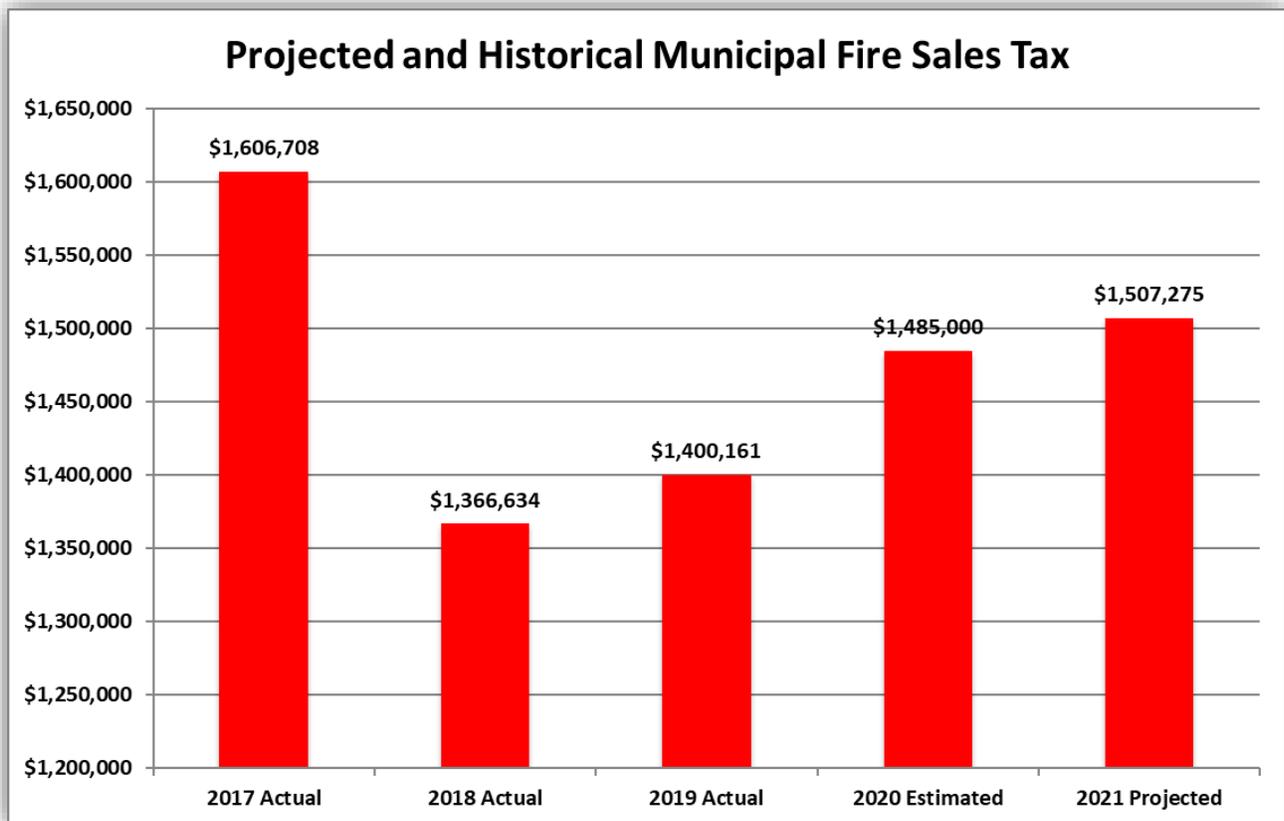


The General Fund

2021 Municipal Fire Sales Tax: \$1,507,275

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.

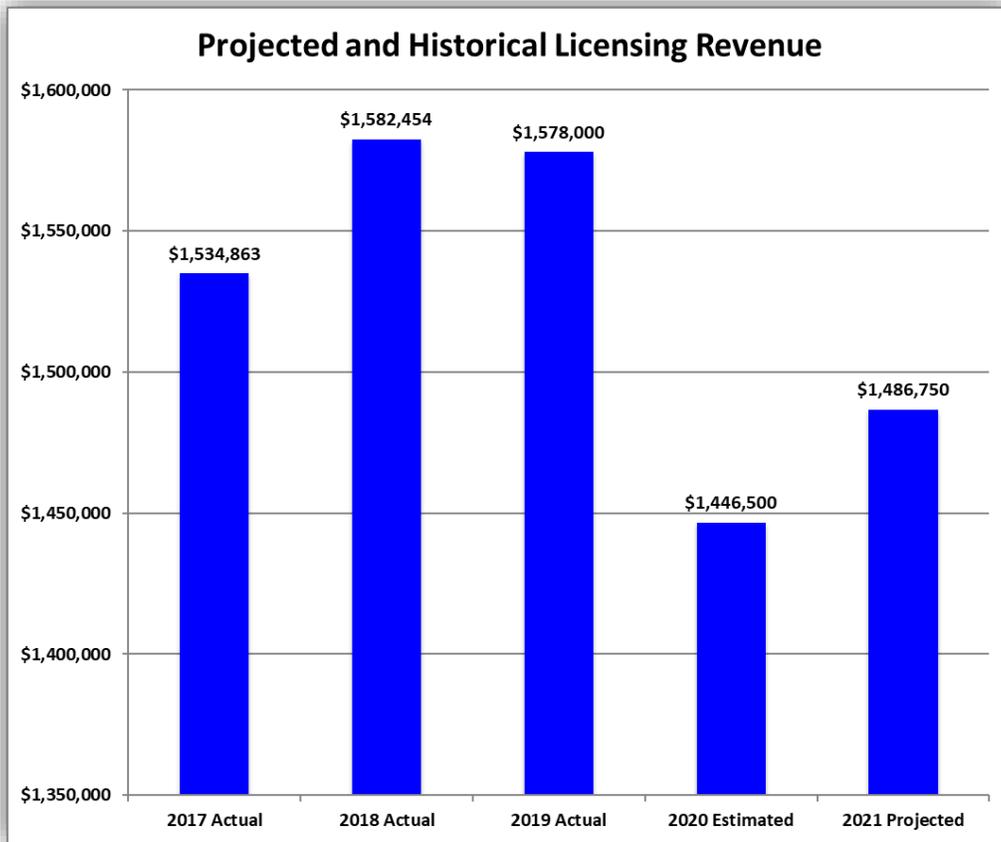


The General Fund

2021 Licenses: \$1,486,750

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.

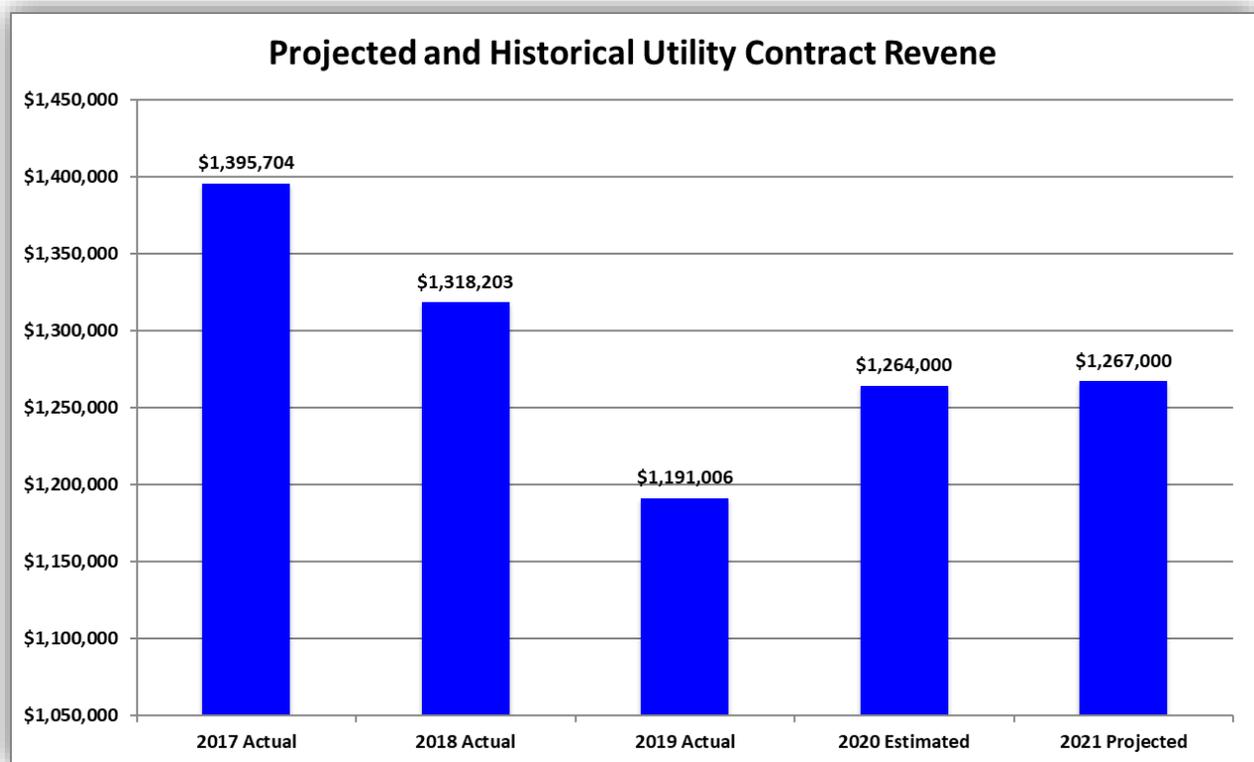


The General Fund

2021 Utility Provider Contracts: \$1,267,000

Explanation:

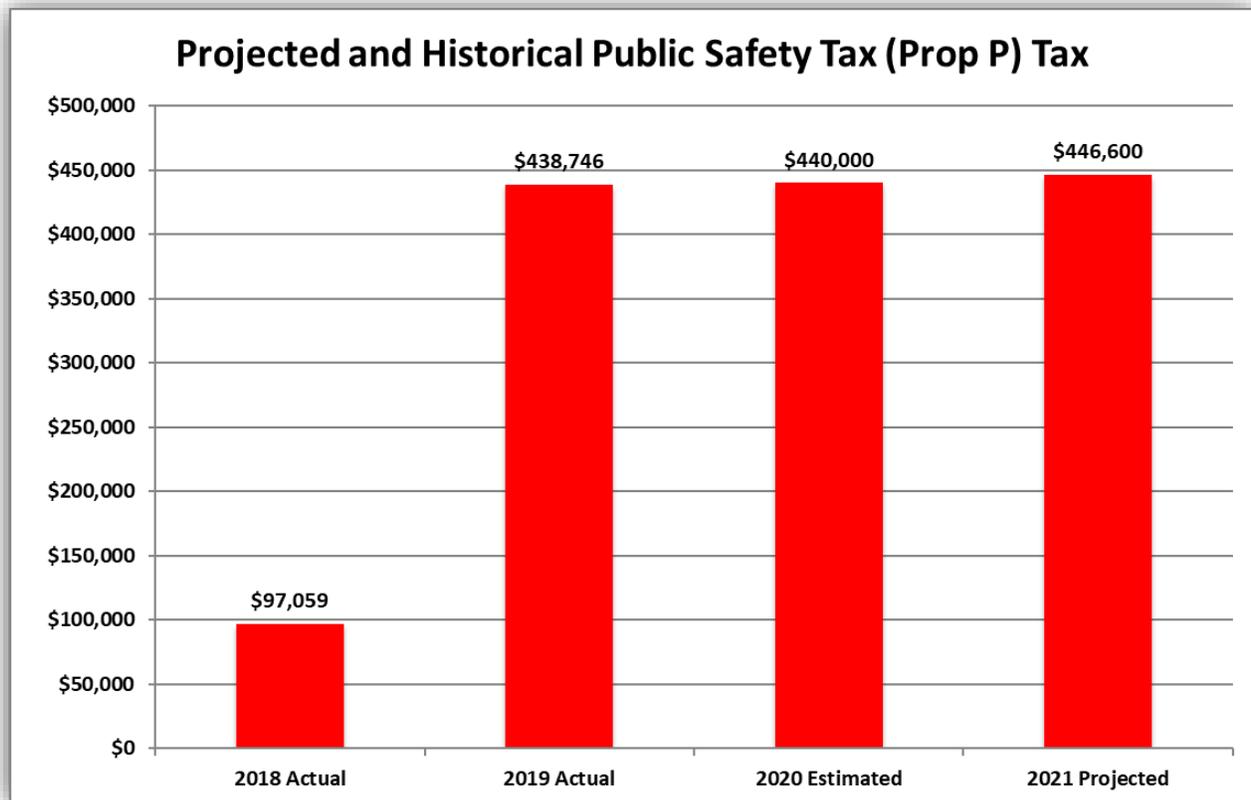
The City of Brentwood allows certain utility companies to operate within the city: Spire, Ameren Missouri, Missouri American Water Company, various landline providers, and various cable providers. Each of these companies pays a fee to operate within Brentwood city limits. The city government's authority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



The General Fund

2021 Public Safety Tax (Prop P): \$446,600 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.

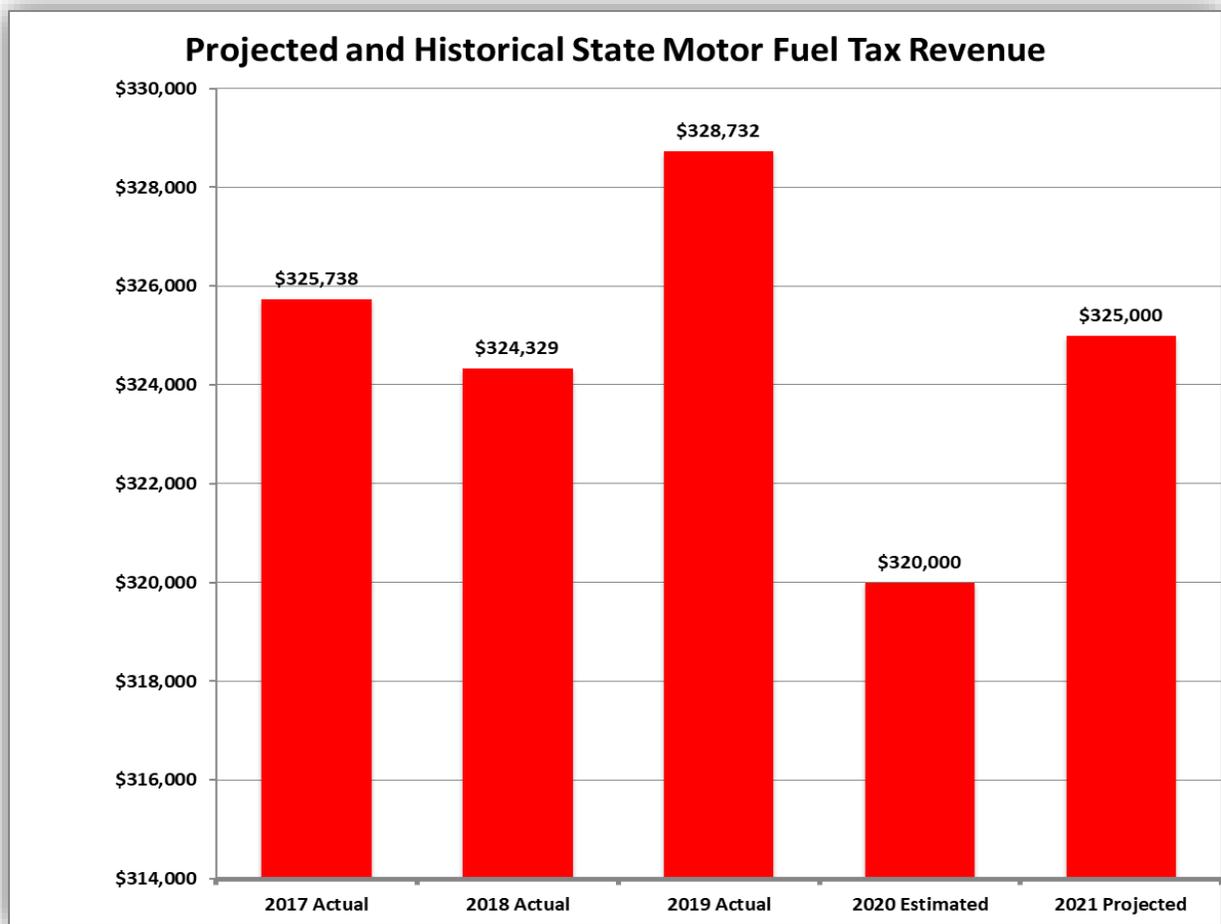


The General Fund

2021 State Motor Fuel Tax: \$325,000

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.

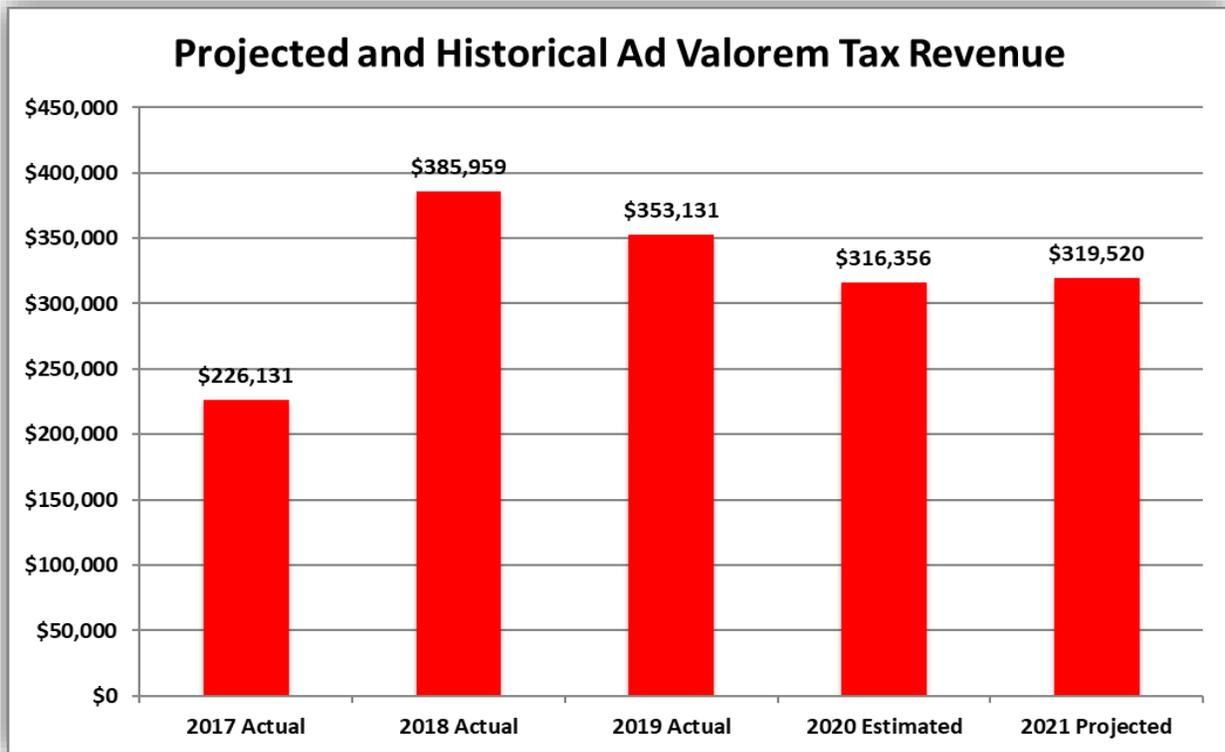


The General Fund

2021 Ad Valorem Tax: \$319,520

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.

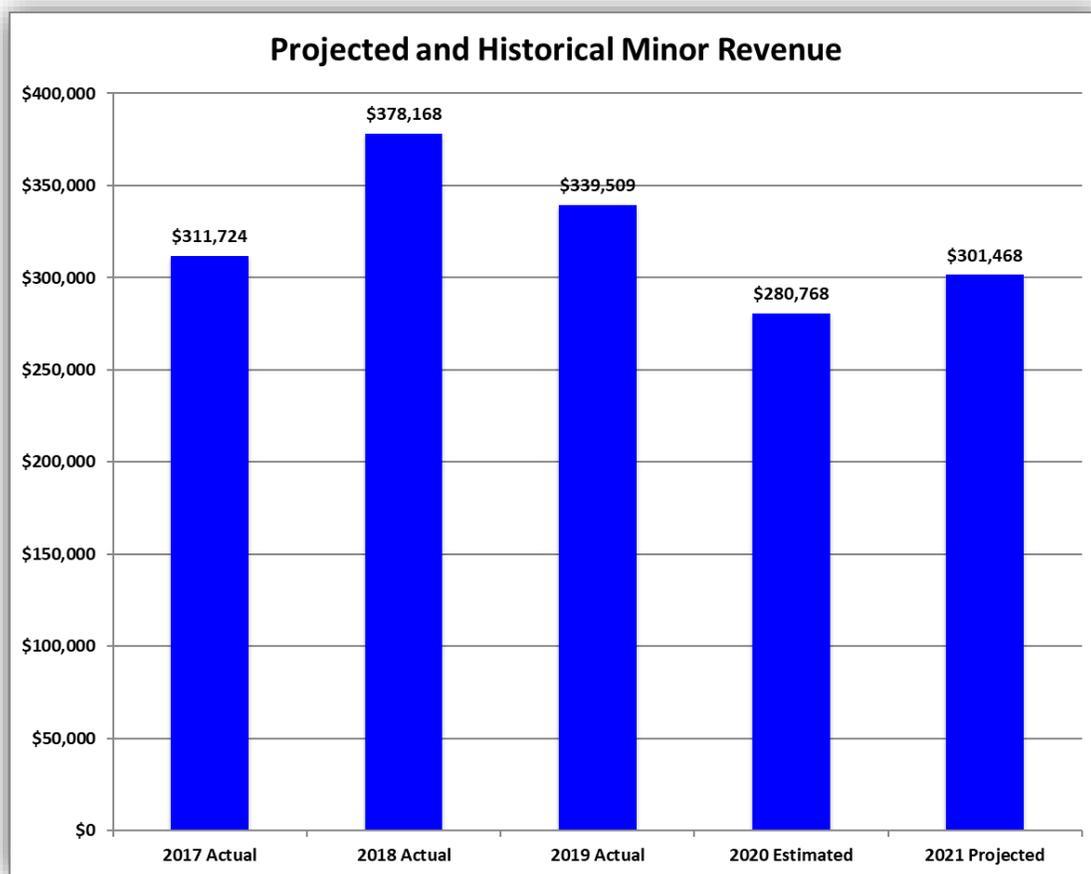


The General Fund

2021 Minor Sources of Revenue: \$301,468

Explanation:

These twenty-five 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.

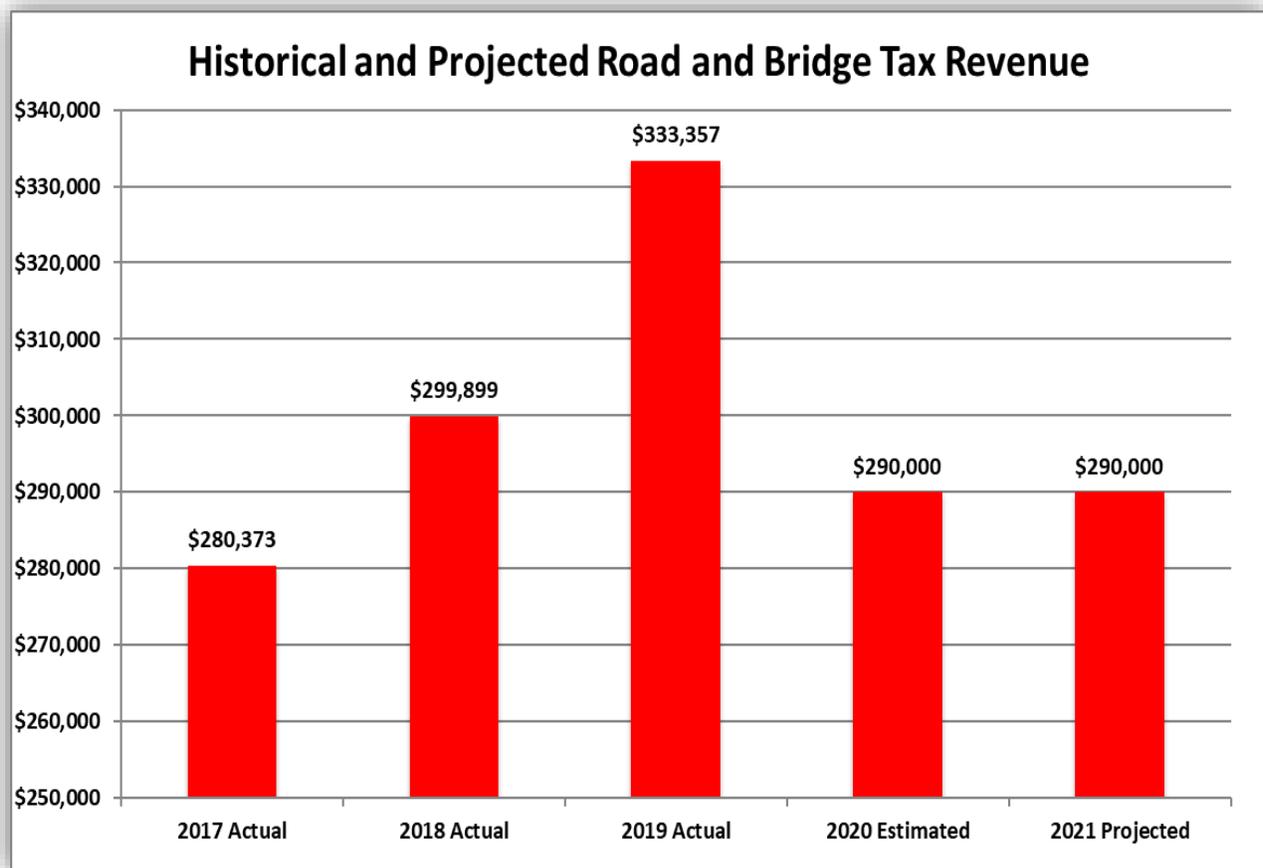


The General Fund

2021 Road and Bridge Tax: \$290,000

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.

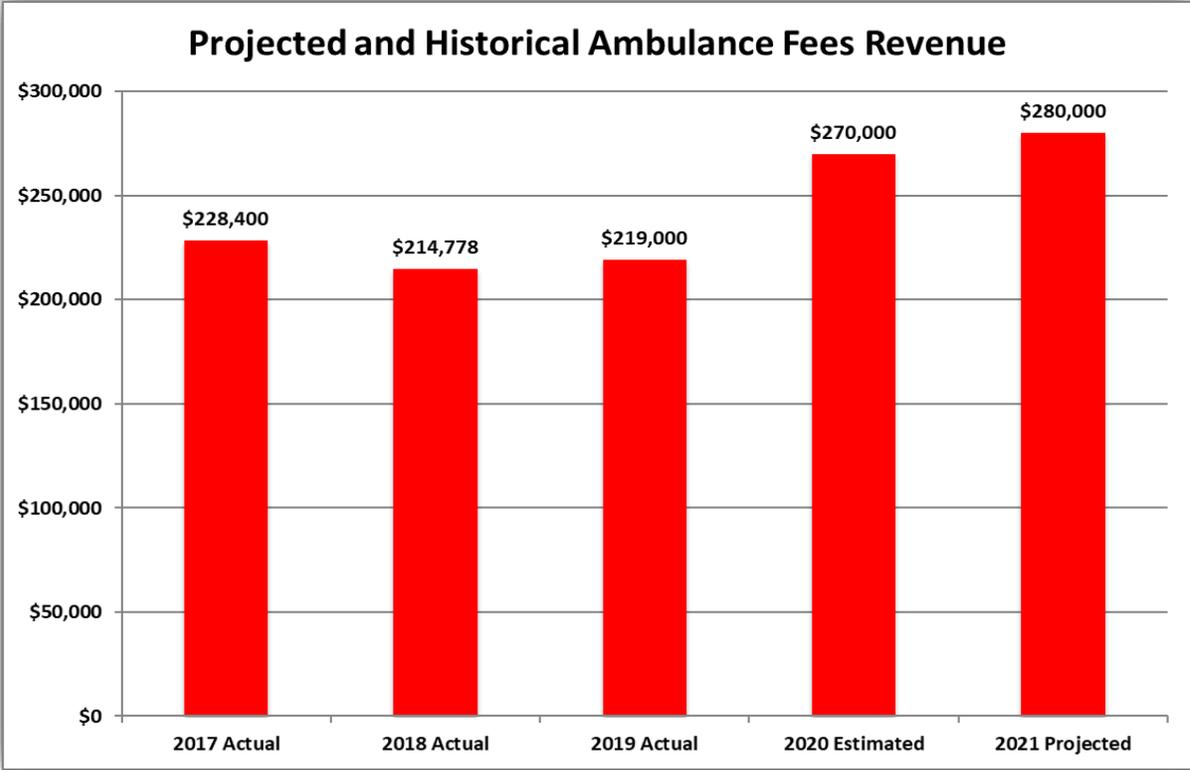


The General Fund

2021 Ambulance Fees: \$280,000

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. Additionally, the Brentwood Fire Department was eligible to submit costs for reimbursement of Medicaid ground emergency medical transportation (GEMT) services for 2019 expenses. The City started receiving these funds in 2020 and will continue with the program in 2021.

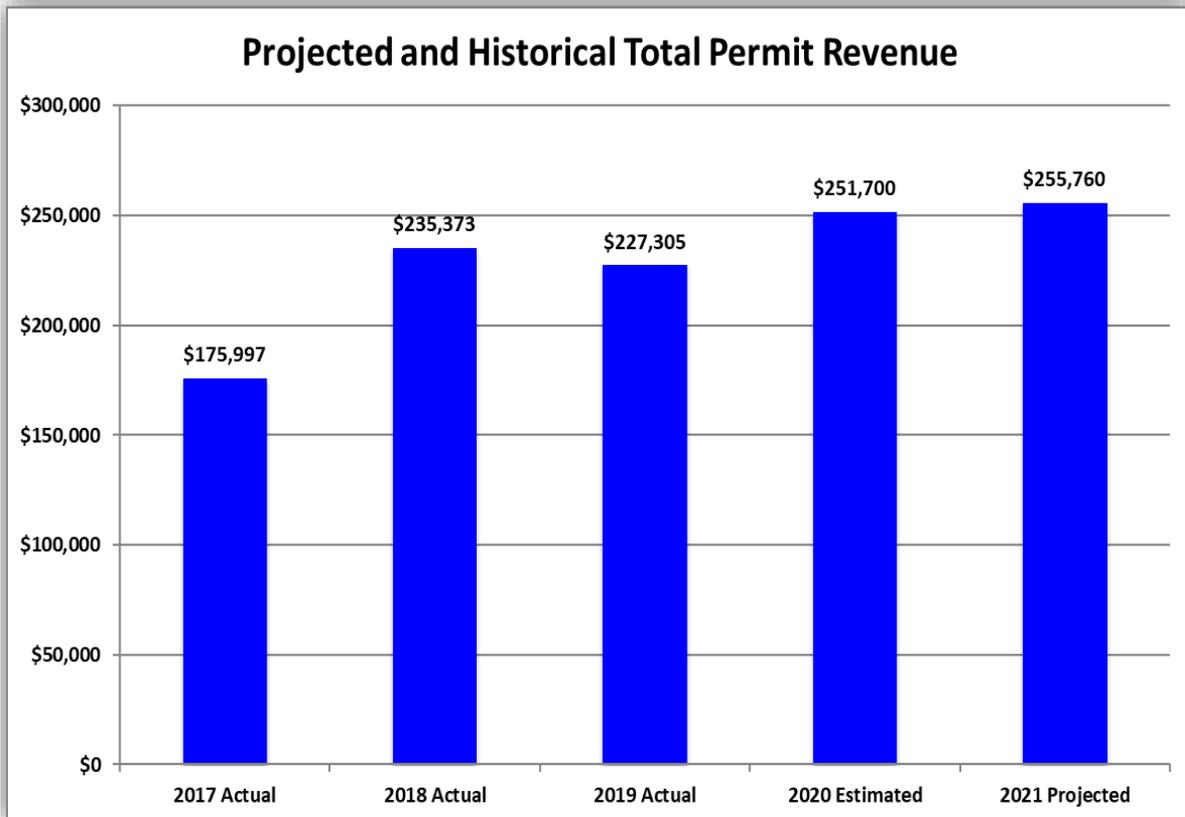


The General Fund

2021 Permit Fees: \$255,760

Explanation:

The City of Brentwood issues seven 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 Building Regulations.

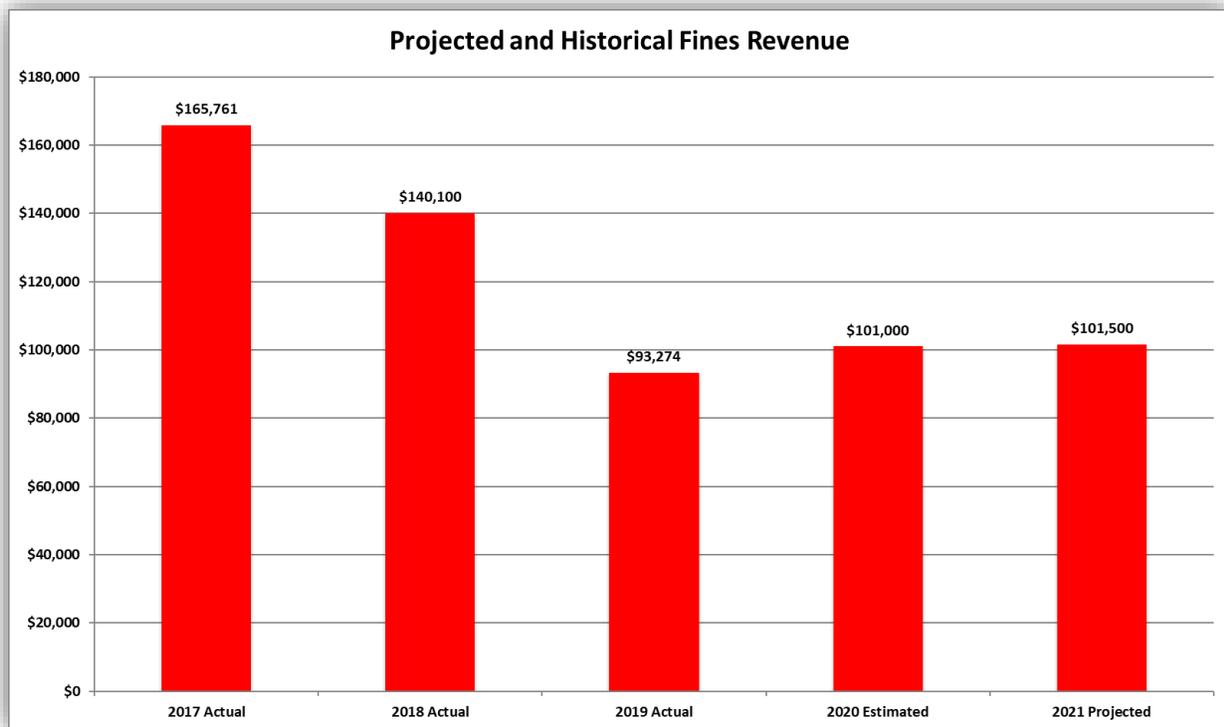


The General Fund

2021 Fines: \$101,500

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 Capital Improvements Fund

Introduction:

The Capital Improvements Fund is recorded as Fund 40. It is the second smallest fund and comprises approximately twelve 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 of this budget document.

2021 Projected Revenue:

The Capital Improvements Fund is supported primarily by a one-half cent capital improvement sales tax and by outside grants. With the exception of an increase in the Surface Transportation Program revenue, the City projects no significant change in these revenue sources from FY 21.

Source	2021 Revenue
Sales Tax	\$2,673,470
STP Projects	\$401,438
Transfer In	\$203,814
Interest Income	\$10,353
Grants	\$6,000
Sale of City Property	\$5,000
Total	\$3,300,075

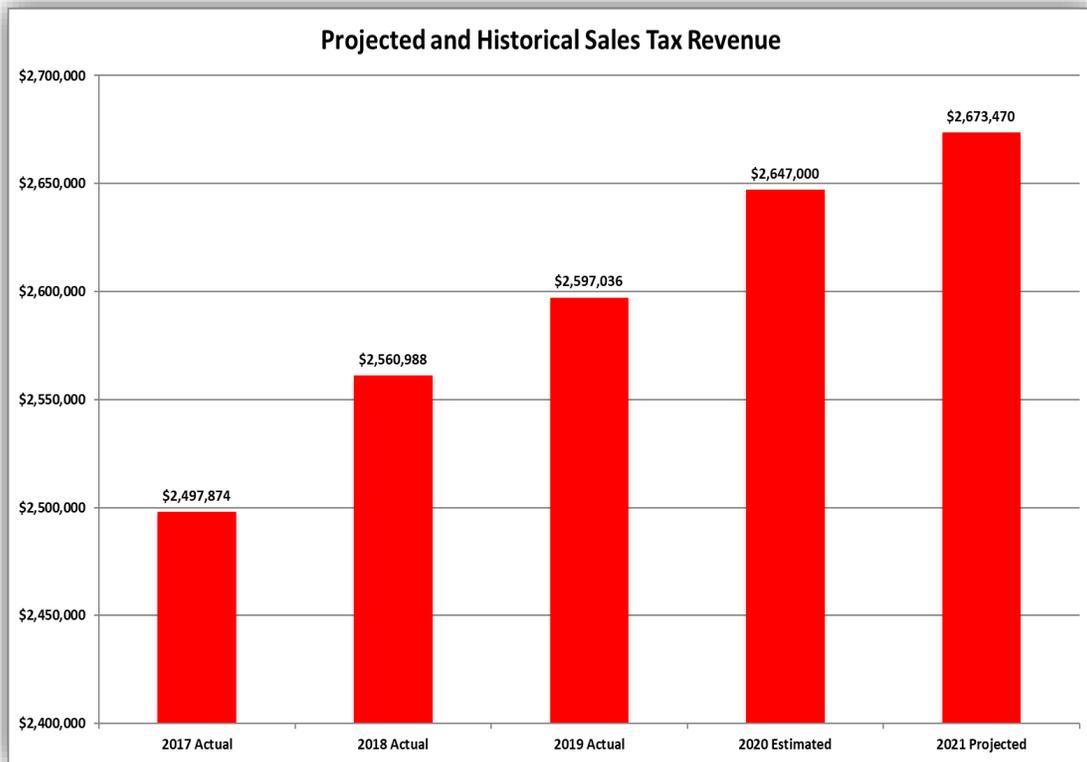
The Capital Improvements Fund

2021 Sales Tax: \$2,673,470

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.

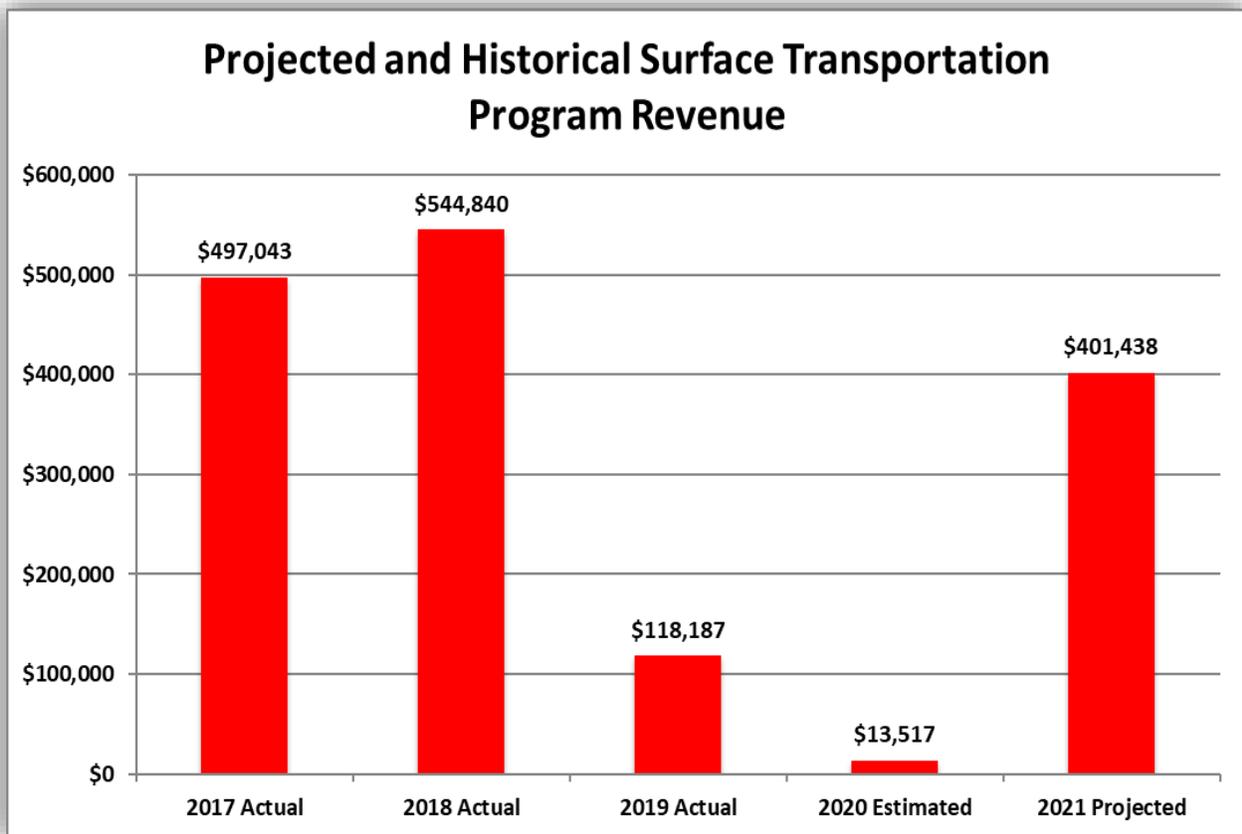
Brentwood falls into the first category (a so-called "A" city), which allows the city government to gain the maximum legal amount of revenue from its commercial areas.



The Capital Improvements Fund 2021 MoDOT Surface Transportation Program (STP): \$401,438

Explanation:

These funds are to help cover the cost of projects that preserve and improve the conditions and performance of things such as any Federal-aid highway, bridges and tunnels on any public road, and pedestrian and bicycle infrastructures. 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

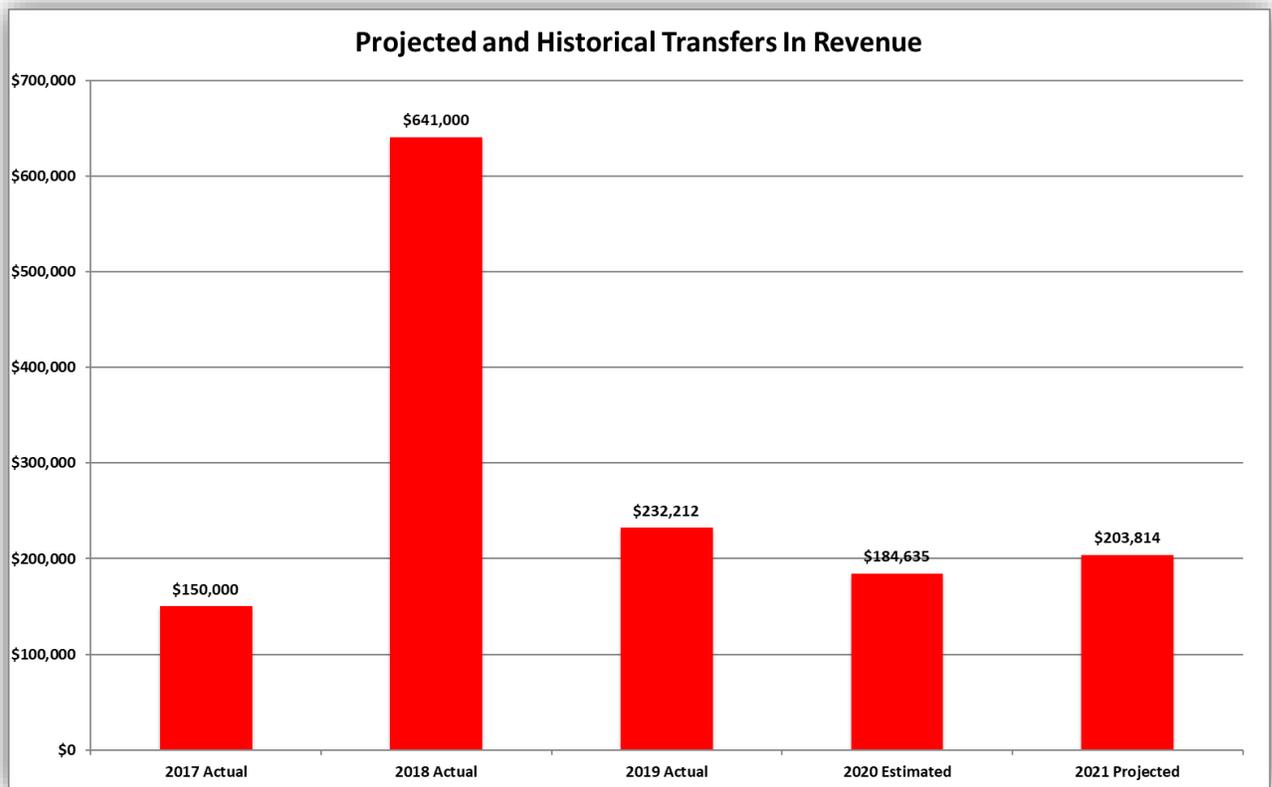


The Capital Improvements Fund

2021 Transfers In: \$203,814

Explanation:

The City of Brentwood transfers revenue between funds based upon financial need. The City has the legal right to do so if it does not misuse revenue earmarked for a certain purpose. In 2020, the monies transferred into the Capital Improvement Fund came from the General Fund. For FY 2021, the entire transfer amount to the Capital Improvements Fund is strictly for the Fire and Police capital items that are earmarked as County Public Safety Tax - Prop P money in the General Fund. A portion of these monies stay in the General Fund to pay the salaries and benefits of two employees.

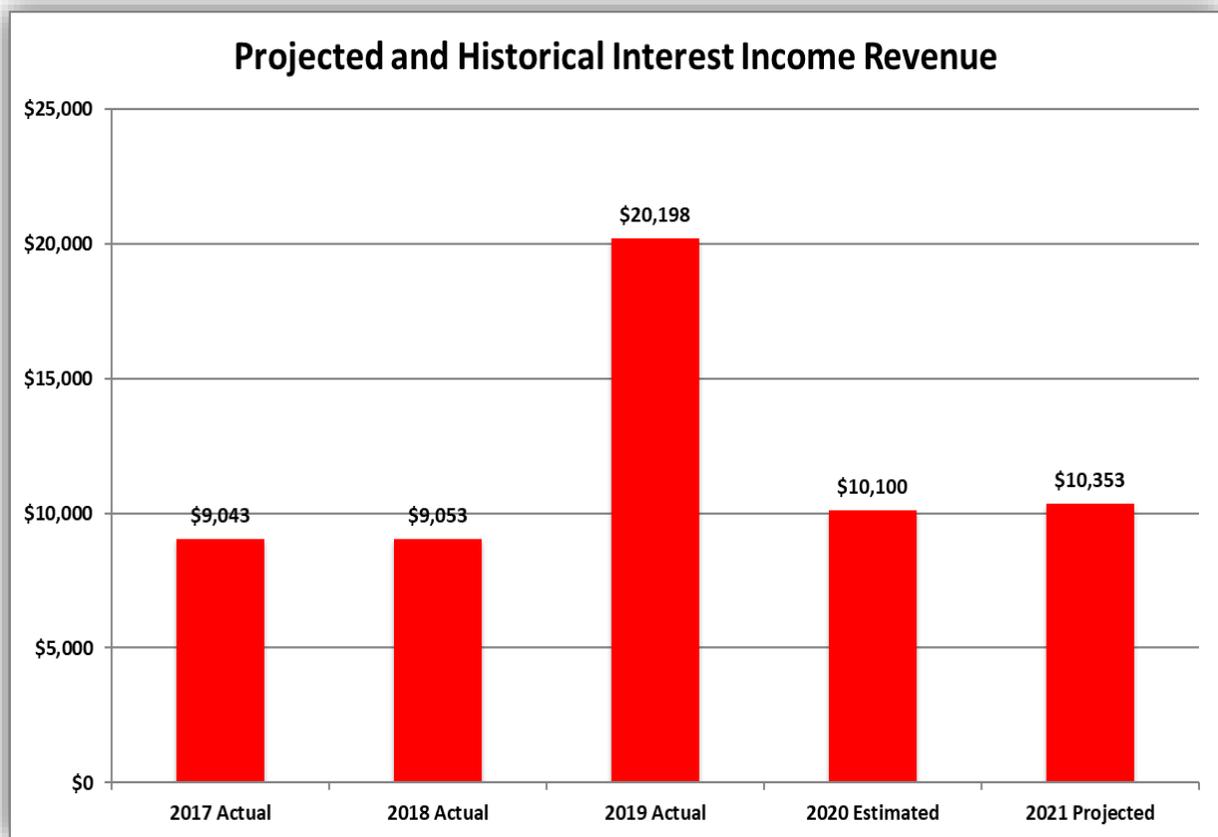


The Capital Improvements Fund

2021 Interest Income: \$10,353

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.

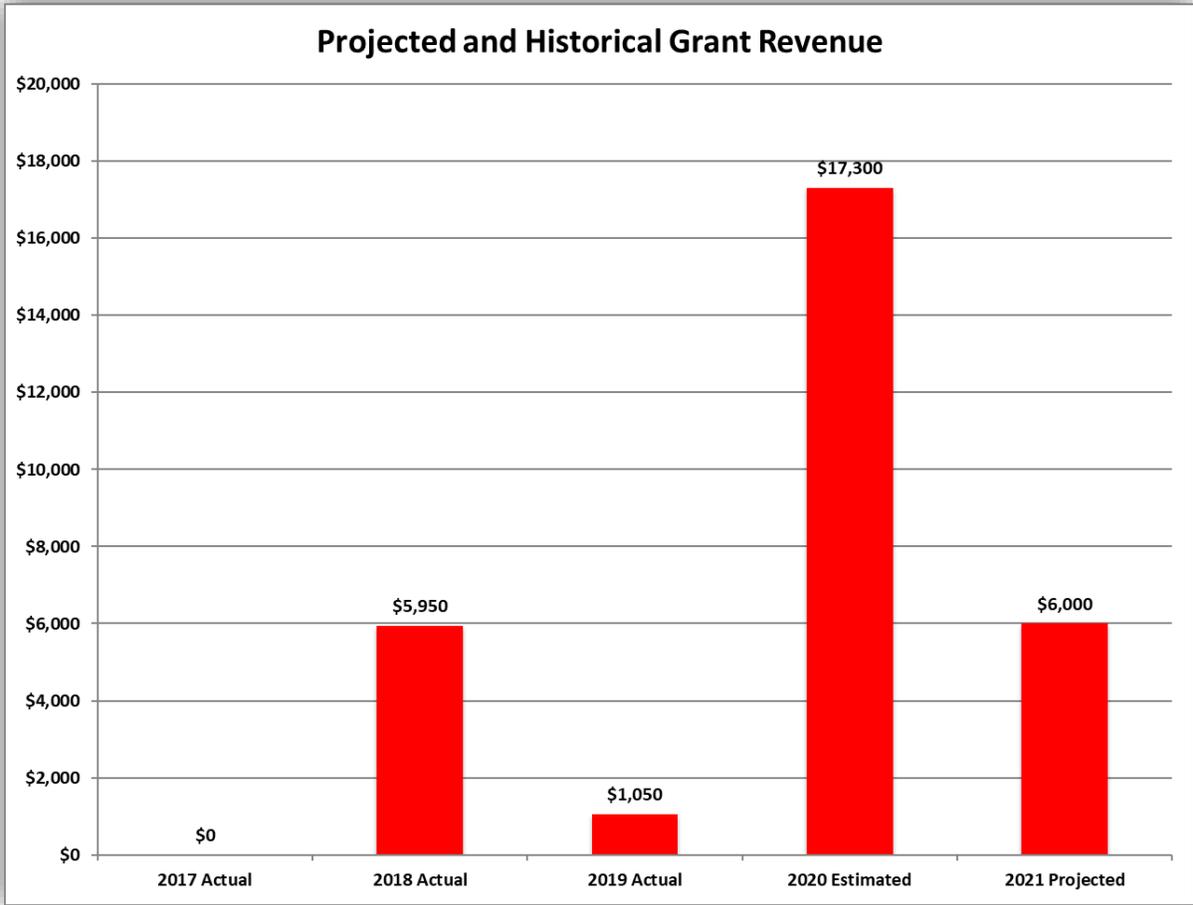


The Capital Improvements Fund

2021 Grants: \$6,000

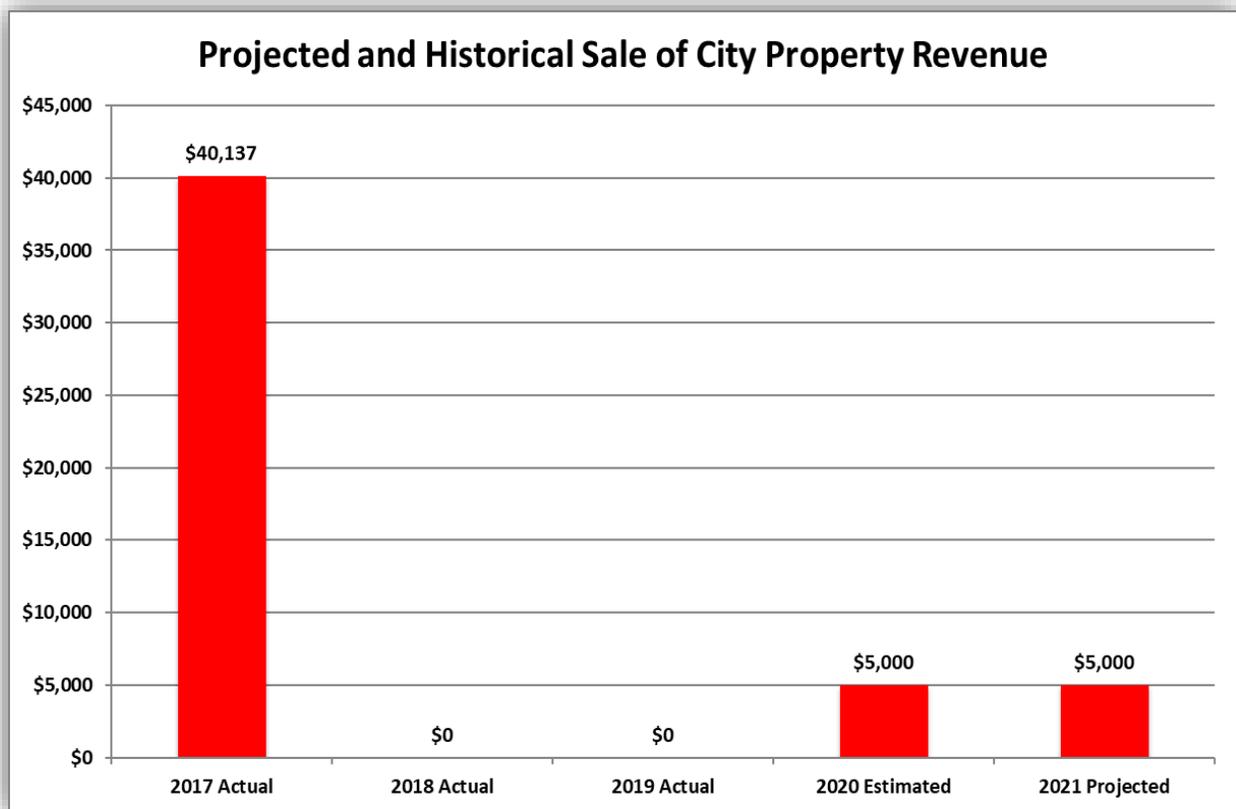
Explanation:

The City pursues all grants made available to public entities for which they are eligible. One such grant that the City has benefited from is the Recycle Grant program for things such as recycling carts. This is through the St. Louis Jefferson Solid Waste District and the City intends to participate again in 2021.



The Capital Improvements Fund 2021 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.

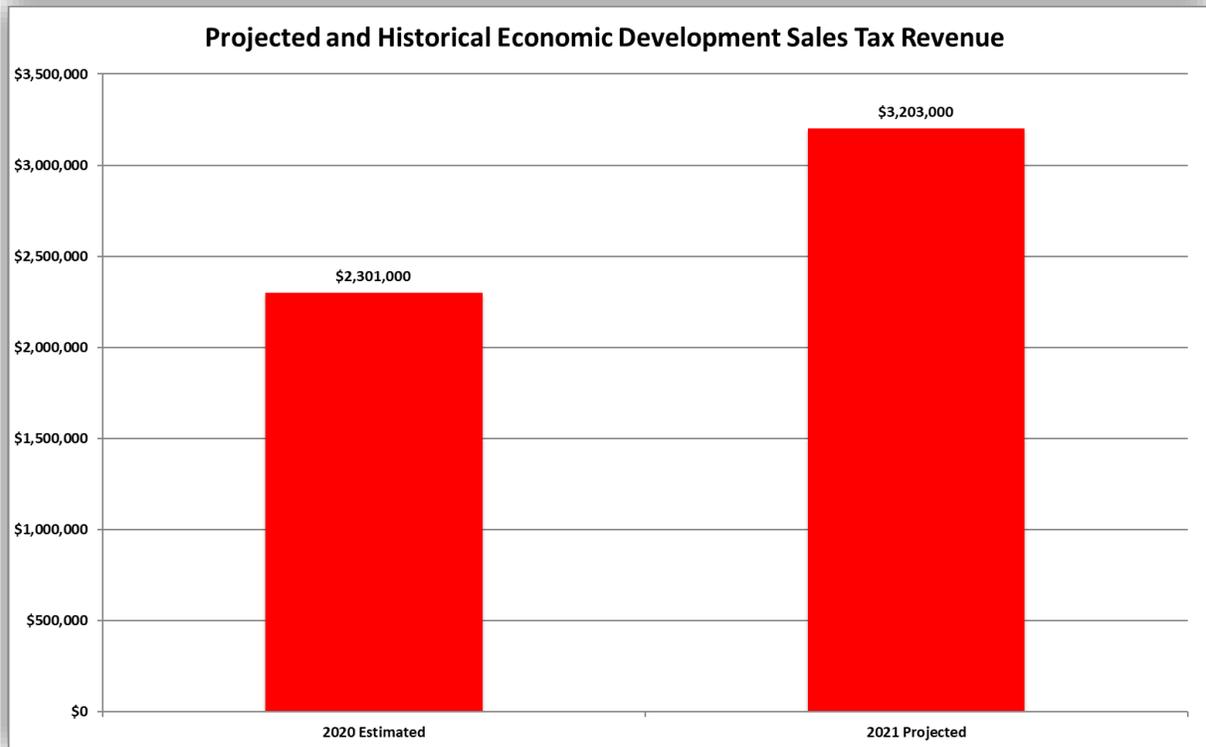


Economic Development Sales Tax

\$3,203,000

Explanation:

The voters of the City of Brentwood approved a 0.50% (one of one-half cent) additional sales tax which will be used to service the Certificates of Participation (COPS) debt. The 2018 and 2019 Series COPS were issued to fund the Brentwood Bound Plan. Collection of this sales tax began January 2020 and will be recorded in the Economic Development Fund.



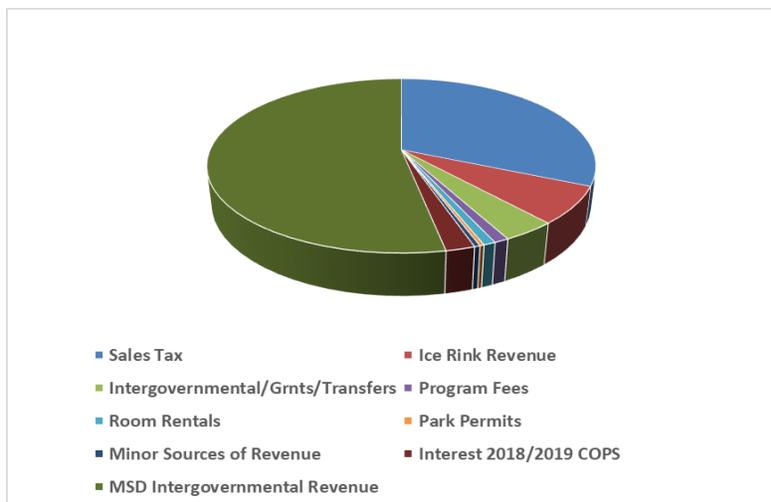
Storm Water & Parks Improvements Fund Introduction

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. It is also the fund where the Brentwood Bound Plan expenditures are recorded. Revenue associated with this project are also shown in the fund.

2021 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	2021 Revenue
Sales Tax	\$3,091,701.00
Ice Rink Revenue	\$676,015.00
Intergovernmental/Grants/Transfers	\$370,000.00
Program Fees	\$101,197.00
Room Rentals	\$83,050.00
Park Permits	\$30,370.00
Minor Sources of Revenue	\$39,000.00
Brentwood Bound	
Interest 2018/2019 COPS	\$200,000.00
MSD Intergovernmental Revenue	\$5,189,783.00
Total	\$9,781,116.00

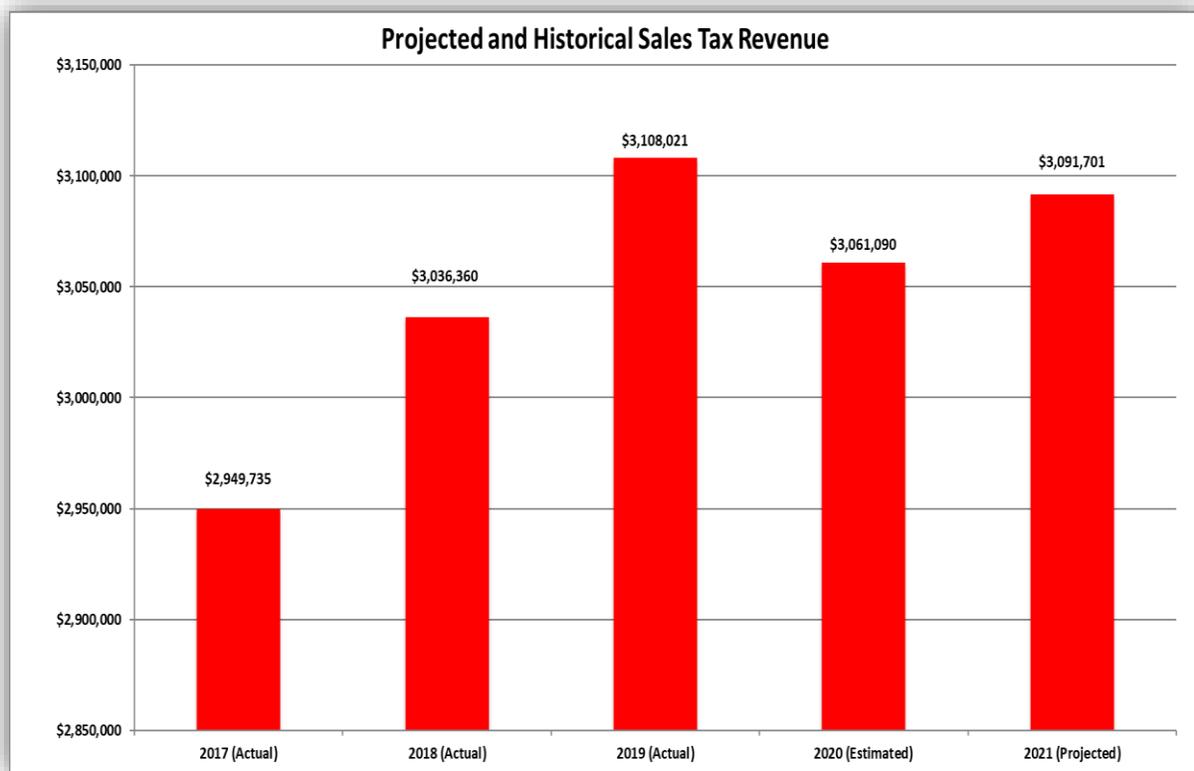


Storm Water & Parks Improvements Fund

2021 Sales Tax: \$3,091,701

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.

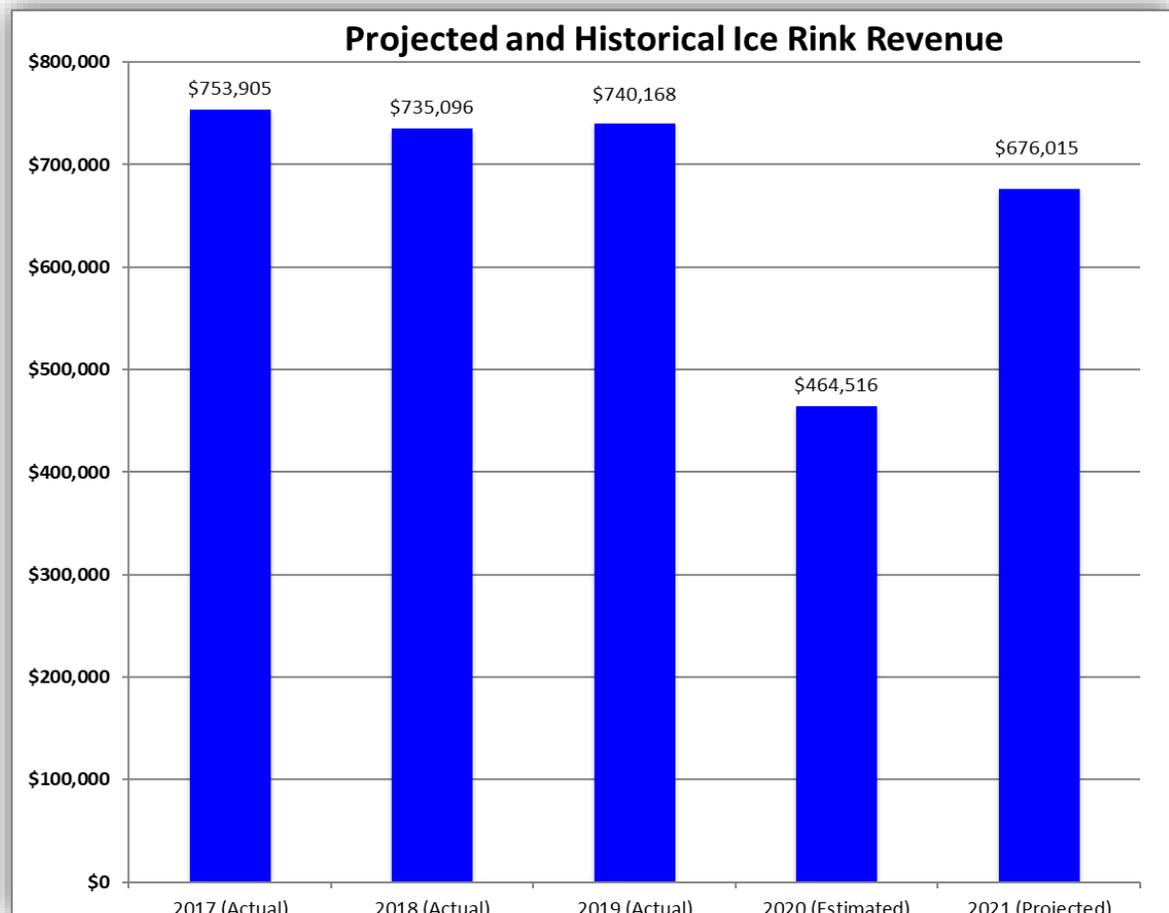


Storm Water & Parks Improvements Fund

2021 Ice Rink Revenue: \$676,015

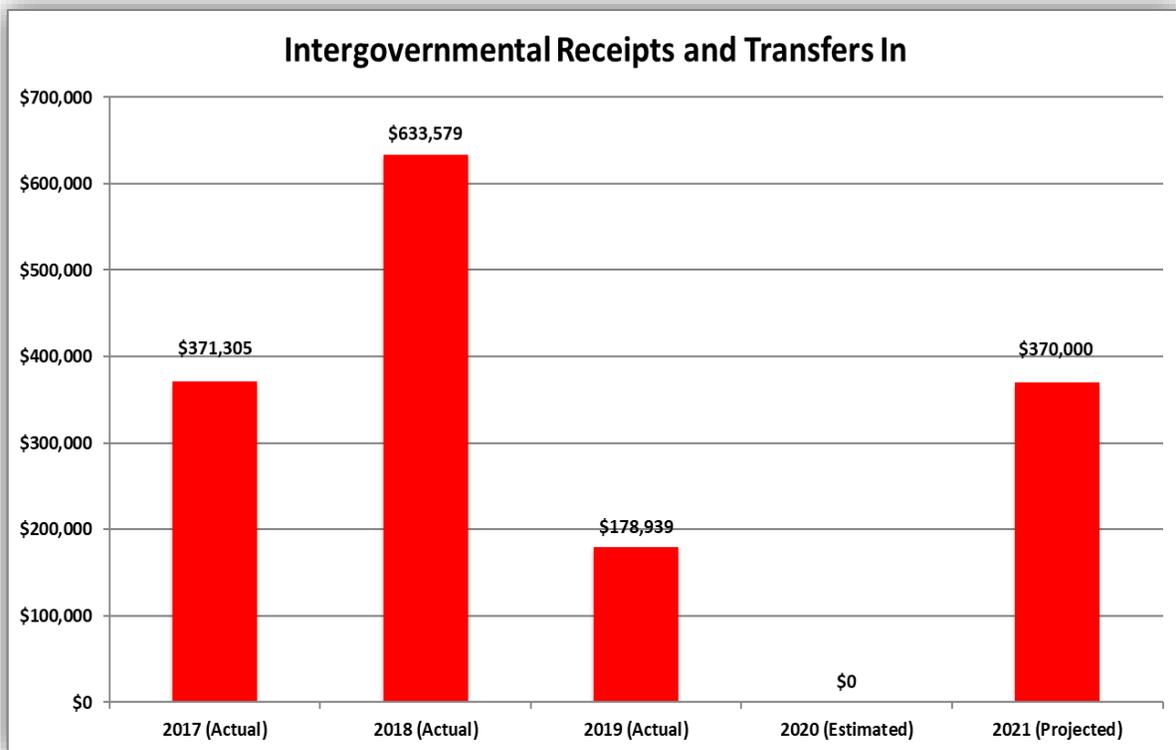
Explanation:

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 2021 Intergovernmental Receipts and Transfers In: \$370,000 Explanation:

Intergovernmental Receipts are funds sourced from other governmental agencies. The City's legal authority to receive such grants comes from the federal or state law under which the grant is disbursed. The City of Brentwood transfers revenue between funds based upon financial need.

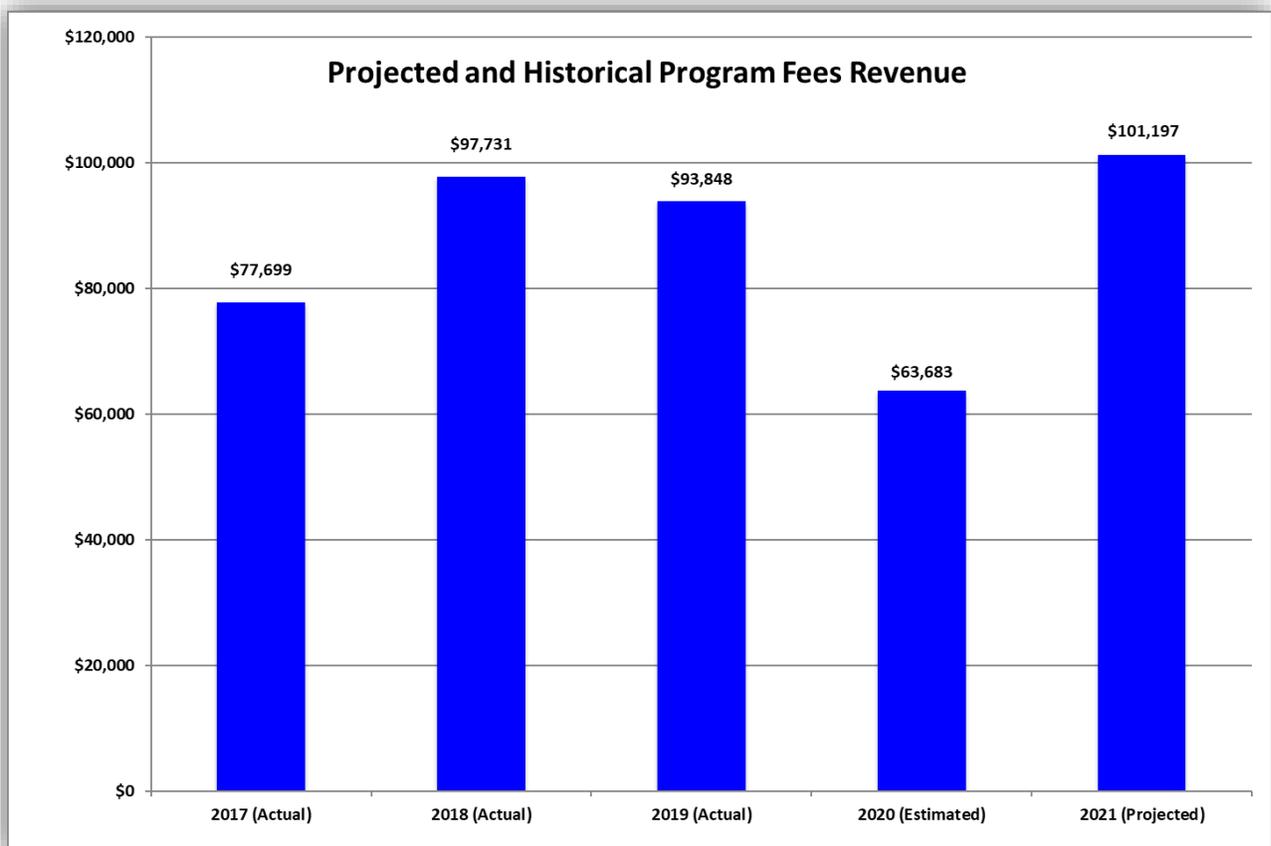


Storm Water & Parks Improvements Fund

2021 Program Fees: \$101,197

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.



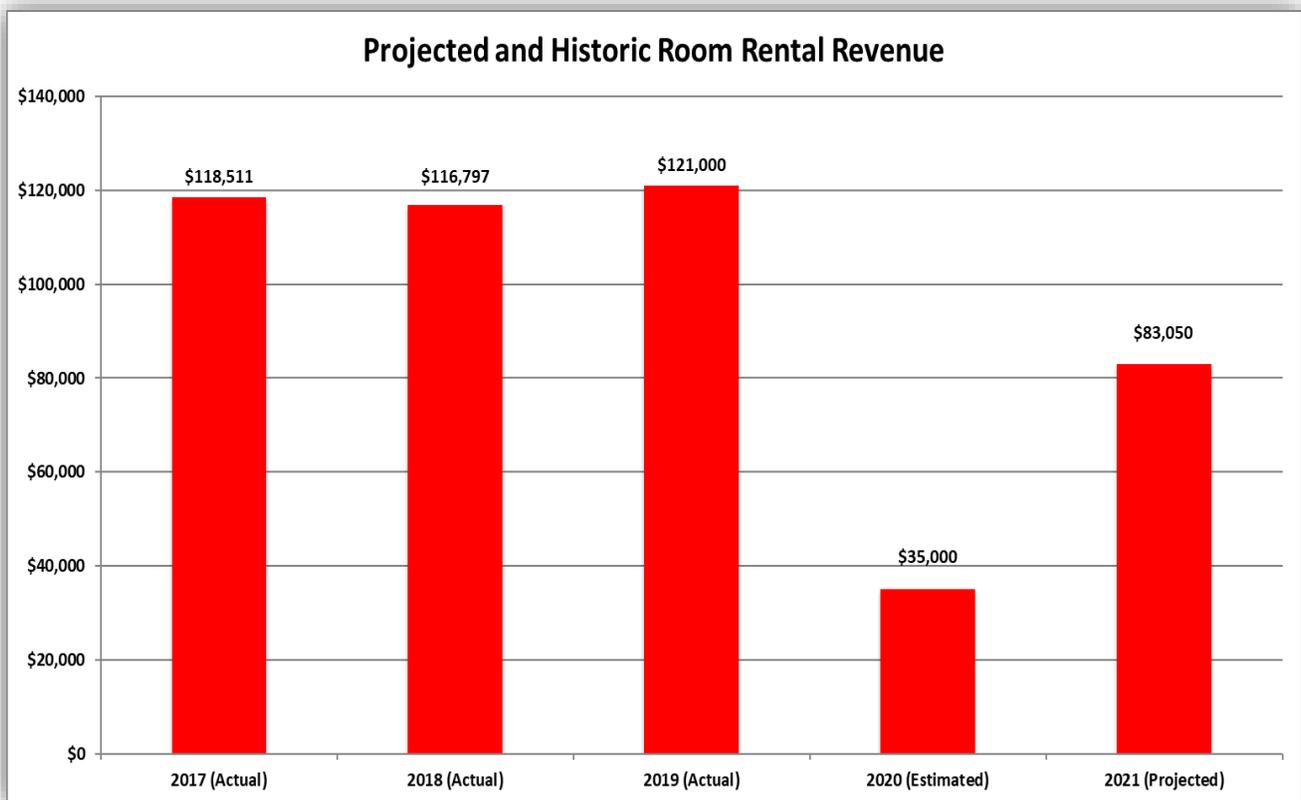
Storm Water & Parks Improvements Fund

2021 Room Rentals: \$83,050

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.

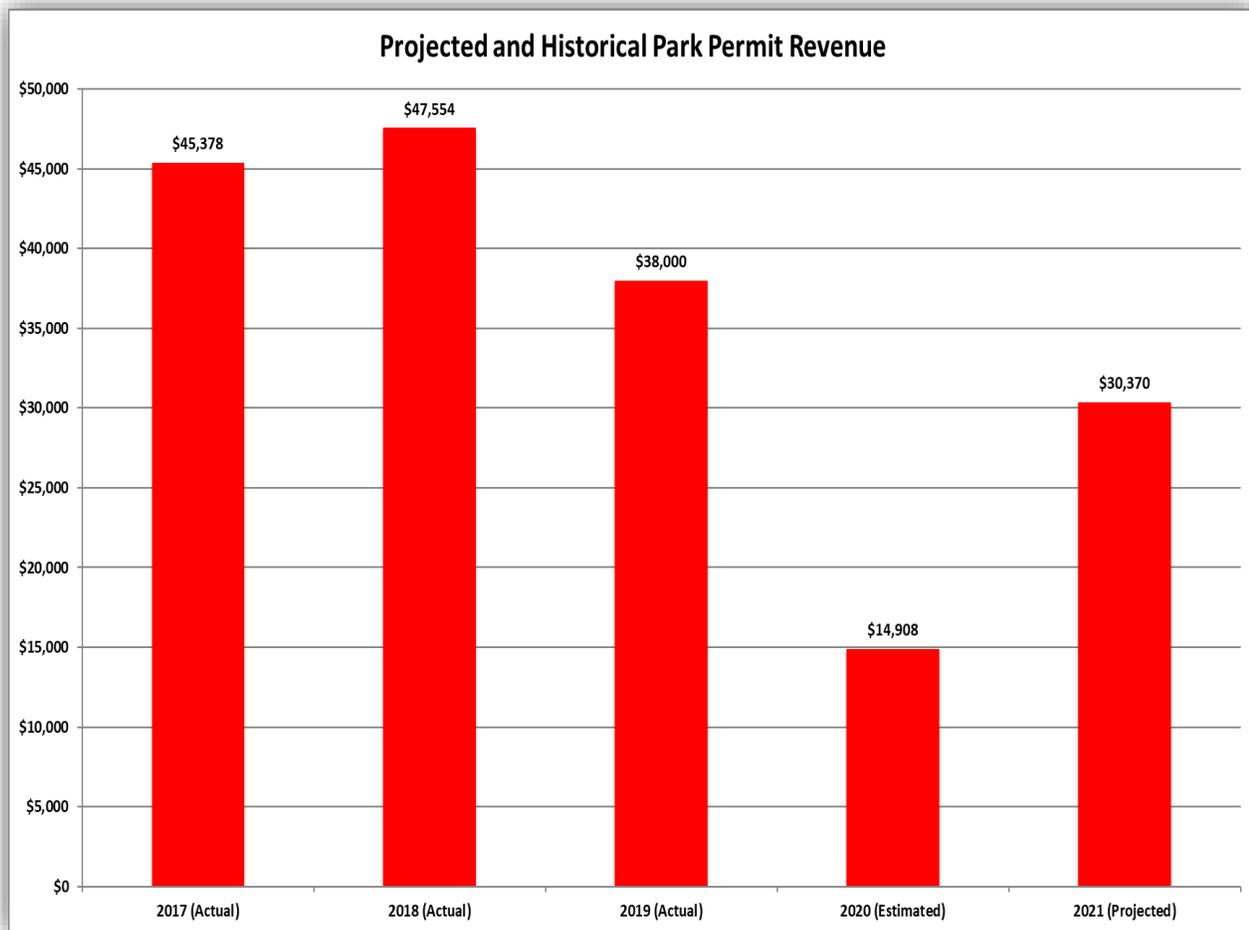


Storm Water & Parks Improvements Fund

2021 Park Permits: \$30,370

Explanation:

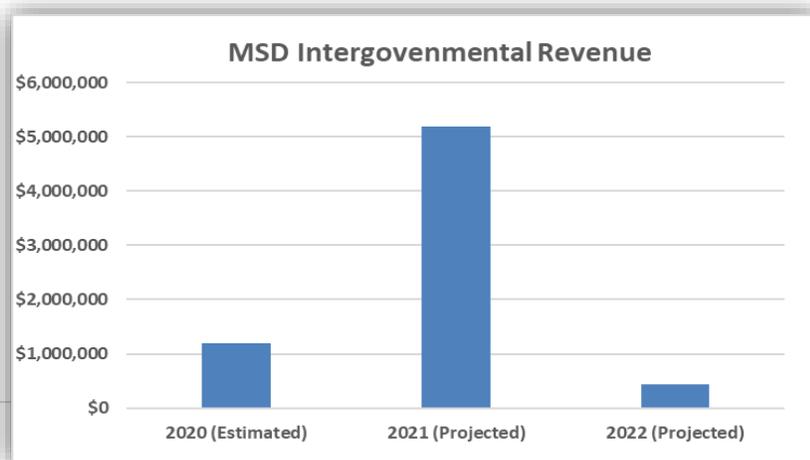
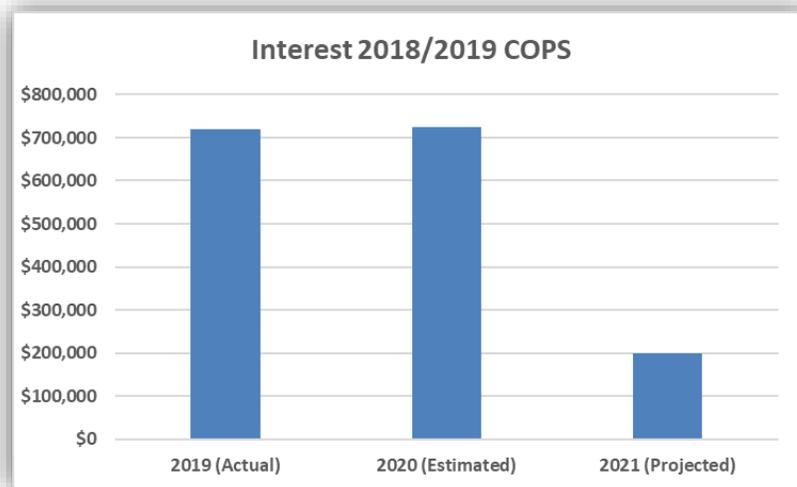
The Parks and Recreation Department's authority to charge fees for renting out its park facilities stems from the City of Brentwood Ordinances Section 225.050. Only certain areas in the parks, such pavilions and athletic courts, can be reserved. Rates are less for residents of Brentwood than non-residents.



Storm Water & Parks Improvements Fund 2021 Brentwood Bound COP Interest and MSD Intergovernmental Revenue: **\$5,389,783**

Explanation:

The bond proceeds from these two Certificates of Participation (COPS) resulted in millions of dollars that could be invested by the City until the funds were fully spent. The prudent thing to do was to hire an investment advisor to aid the City in getting the best interest earnings possible. These items for interest are where these earnings are recorded. Additionally, the City partnered with the Metropolitan Sewer District (MSD) for some of the work being done on the Brentwood Bound project. These revenues are recorded in this fund and help pay for the project.



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.

2021 Projected Revenue

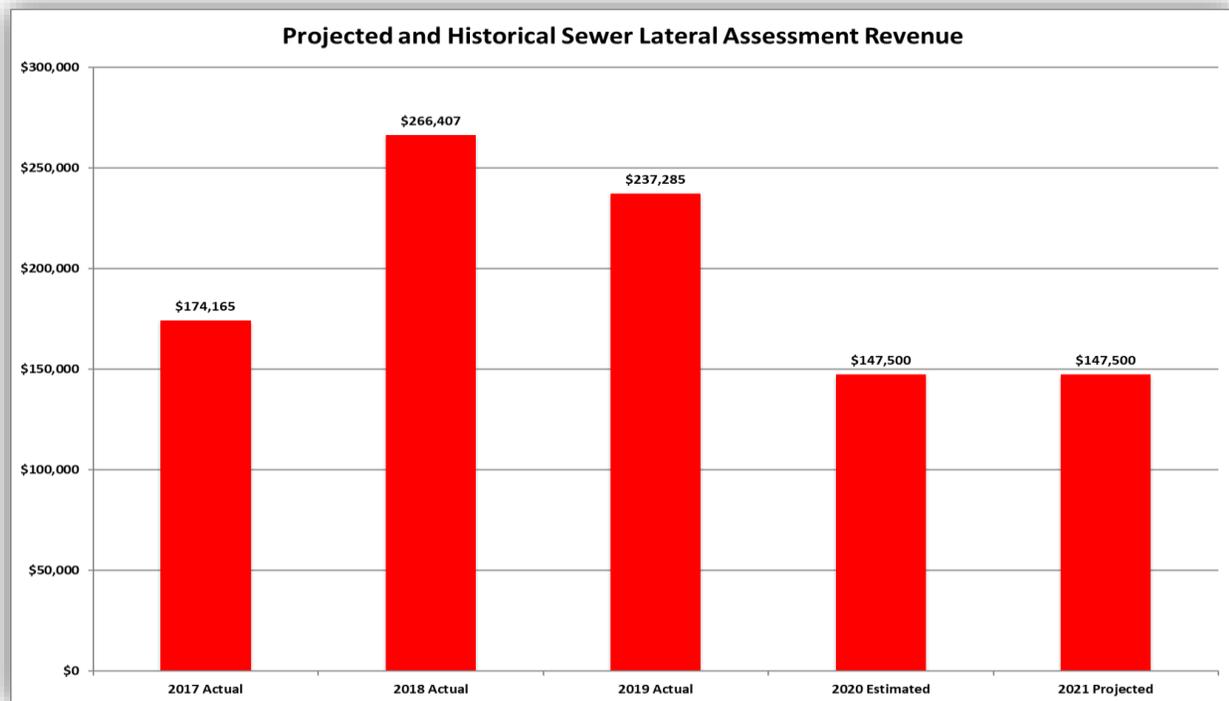
There a single source of revenue in FY 2021 for the Sewer Lateral Improvements Fund: an annual assessment fee on real estate bills. The city saw a considerable decrease in this revenue due to the elimination of fees from several Brentwood Forest Condominium units. Any building with greater than 6 units was removed from the program per the Revised State Statute of the State of Missouri.

Sewer Lateral Improvements Fund

2020 Assessments: \$147,500

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 laterals serve a maximum number of individuals. In order to return the fund to a self-sustaining one, no transfers from the General Fund (i.e. loans) began in 2020 and will continue in 2021. This is possible through the policy change approved by the Board of Aldermen that limits the City's responsibilities for repairs to \$3,500.



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Revenues

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

	Prior Year				Adopted Budget		Current Year		Estimated		Adopted		Projected		2020-2021	
	01/01/2017		01/01/2018		01/01/2019		01/01/2020		01/01/2020		2021		2022		Budget	
	-12/31/2017	-12/31/2018	-12/31/2019	-12/31/2020	-12/31/2020	-12/31/2020	-10/31/2020	-10/31/2020	2020	2021	2022	2023	% Change			
10 - General Fund																
Revenues																
10-100-4002 AD VALOREM TAXES	\$226,131	\$385,959	\$353,131	\$316,356	\$316,356	\$0	\$0	\$316,356	\$319,520	\$324,313	\$327,556	\$324,313	\$327,556	1.00%		
10-100-4010 ROAD & BRIDGE TAX	\$280,373	\$299,899	\$333,357	\$280,000	\$280,000	\$180,835	\$180,835	\$280,000	\$290,000	\$292,900	\$295,829	\$292,900	\$295,829	3.57%		
10-100-4015 FINANCIAL INSTITUTION TAX	\$0	\$15,996	\$11,924	\$15,000	\$15,000	\$22,223	\$22,223	\$25,000	\$25,000	\$25,250	\$25,503	\$25,250	\$25,503	66.67%		
10-100-4025 SALES TAX	\$4,901,892	\$5,257,225	\$5,252,908	\$5,628,000	\$5,628,000	\$4,495,453	\$4,495,453	\$5,515,000	\$5,570,150	\$5,625,852	\$5,682,110	\$5,625,852	\$5,682,110	-1.03%		
10-100-4026 COUNTY PUB SAFETY TAX	\$97,059	\$438,746	\$447,820	\$447,225	\$447,225	\$315,857	\$315,857	\$440,000	\$446,600	\$453,299	\$460,098	\$453,299	\$460,098	-0.14%		
10-100-4027 MUNICIPAL FIRE SALES TAX	\$1,606,708	\$1,366,634	\$1,400,161	\$1,507,500	\$1,507,500	\$1,268,548	\$1,268,548	\$1,485,000	\$1,507,275	\$1,529,884	\$1,560,482	\$1,529,884	\$1,560,482	-0.01%		
10-100-4028 USE TAX (new 2021)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$295,000	\$299,425	\$305,414	\$299,425	\$305,414	-		
10-100-4030 STATE MOTOR FUEL TAX	\$325,738	\$324,329	\$328,732	\$320,000	\$320,000	\$261,885	\$261,885	\$320,000	\$325,000	\$328,250	\$331,533	\$328,250	\$331,533	1.56%		
10-100-4035 CIGARETTE TAX	\$38,197	\$38,197	\$38,197	\$38,000	\$38,000	\$31,966	\$31,966	\$38,000	\$38,000	\$38,380	\$38,764	\$38,380	\$38,764	0.00%		
10-100-4040 UTILITY FRANCHISE LACLEDE GAS	\$118,305	\$140,692	\$138,716	\$140,000	\$140,000	\$99,333	\$99,333	\$125,000	\$142,000	\$143,420	\$144,854	\$143,420	\$144,854	1.43%		
10-100-4045 UTILITY FRANCHISE UNION ELEC	\$714,313	\$633,512	\$569,481	\$633,000	\$633,000	\$448,912	\$448,912	\$625,000	\$630,000	\$636,300	\$642,663	\$636,300	\$642,663	-0.47%		
10-100-4050 COMMUNICATIONS TELEPHONE	\$359,375	\$330,117	\$296,305	\$390,000	\$390,000	\$241,400	\$241,400	\$315,000	\$320,000	\$323,200	\$326,432	\$323,200	\$326,432	-17.95%		
10-100-4055 UTIL FRAN ST. LOUIS CNTY WATER	\$55,861	\$77,436	\$73,408	\$60,000	\$60,000	\$60,431	\$60,431	\$64,000	\$60,000	\$60,600	\$61,206	\$60,600	\$61,206	0.00%		
10-100-4060 CABLEVISION	\$147,850	\$136,446	\$113,096	\$155,000	\$155,000	\$94,248	\$94,248	\$115,000	\$115,000	\$115,000	\$115,000	\$115,000	\$115,000	-25.81%		
10-100-4100 OCCUPATIONAL LICENSES	\$1,491,738	\$1,530,917	\$1,679,470	\$1,517,000	\$1,517,000	\$1,436,037	\$1,436,037	\$1,437,000	\$1,450,000	\$1,479,000	\$1,508,580	\$1,479,000	\$1,508,580	-4.42%		
10-100-4110 LIQUOR LICENSES	\$12,203	\$12,384	\$11,931	\$12,500	\$12,500	\$9,803	\$9,803	\$10,000	\$11,500	\$11,615	\$11,731	\$11,615	\$11,731	-8.00%		
10-100-4115 AUTOMOBILE LICENSES	\$30,922	\$39,153	\$36,592	\$35,000	\$35,000	\$21,988	\$21,988	\$25,000	\$25,250	\$25,503	\$25,758	\$25,503	\$25,758	-27.86%		
10-100-4135 OCCUPANCY PERMITS	\$30,930	\$35,201	\$32,625	\$35,000	\$35,000	\$25,449	\$25,449	\$33,000	\$35,000	\$35,350	\$35,704	\$35,350	\$35,704	0.00%		
10-100-4140 BUILDING PERMITS	\$103,627	\$159,543	\$154,030	\$160,000	\$160,000	\$219,391	\$219,391	\$220,000	\$181,800	\$184,527	\$188,218	\$184,527	\$188,218	13.63%		
10-100-4142 BUILDING PERMITS FIRE	\$1,800	\$1,417	\$2,353	\$1,500	\$1,500	\$1,796	\$1,796	\$1,900	\$1,500	\$1,515	\$1,530	\$1,515	\$1,530	0.00%		
10-100-4145 PLANNING/ ZONING APPLICATIONS	\$0	\$1,050	\$1,530	\$1,100	\$1,100	\$2,055	\$2,055	\$2,250	\$1,100	\$1,111	\$1,122	\$1,111	\$1,122	0.00%		
10-100-4150 ELECTRICAL PERMITS	\$16,468	\$17,727	\$19,049	\$16,000	\$16,000	\$19,891	\$19,891	\$20,000	\$16,160	\$16,322	\$16,648	\$16,322	\$16,648	1.00%		
10-100-4155 PLUMBING PERMITS	\$23,172	\$20,435	\$17,718	\$20,000	\$20,000	\$25,189	\$25,189	\$26,000	\$20,200	\$20,402	\$20,810	\$20,402	\$20,810	1.00%		
10-100-4210 GRANTS POLICE FEDERAL/STATE	\$756	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A		
10-100-4211 POL TRAFFIC GRANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A		
10-100-4300 PROGRAM FEES SPORTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A		
10-100-4301 RECREATION FEES FITNESS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A		
10-100-4302 RECREATION FEES GENL PROG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A		
10-100-4303 RECREATION FEES SPEC EVENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A		
10-100-4304 RECREATION FEES SR PROG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A		
10-100-4305 PARK PERMITS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A		
10-100-4310 ROOM RENTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A		
10-100-4320 RENTAL PROPERTY	\$11,068	\$10,968	\$11,068	\$11,068	\$11,068	\$8,254	\$8,254	\$11,068	\$11,068	\$11,068	\$11,068	\$11,068	\$11,068	0.00%		
10-100-4326 RINK FEES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A		
10-100-4335 ICE RINK ADMISSIONS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A		
10-100-4340 ICE RINK RENTALS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A		
10-100-4341 BIRTHDAY PARTY FEES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A		
10-100-4345 CONCESSIONS RINK	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A		
10-100-4350 SKATE RENTALS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A		
10-100-4355 LOCKER RENTALS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A		

	Prior Year		Prior Year		Prior Year		Current Year		2020-2021	
	01/01/2017 - 12/31/2017	01/01/2018 - 12/31/2018	01/01/2019 - 12/31/2019	01/01/2020 - 12/31/2020	01/01/2020 - 10/31/2020	Estimated 2020	Adopted 2021	Projected 2022	Projected 2023	Budget % Change
10-100-4365 VENDING	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
10-100-4370 TRASH ETC. PICKUPS	\$24,690	\$31,504	\$22,581	\$30,000	\$21,044	\$30,000	\$30,000	\$30,300	\$30,603	0.00%
10-100-4375 AMBULANCE FEES	\$228,400	\$214,778	\$222,409	\$215,000	\$246,891	\$270,000	\$280,000	\$290,000	\$310,000	30.23%
10-100-4385 INTERDEPARTMENT UTIL & MAINT.	\$7,500	\$7,500	\$7,500	\$7,500	\$6,175	\$7,500	\$7,500	\$7,575	\$7,651	0.00%
10-100-4400 POLICE REPORTS	\$1,492	\$2,299	\$4,130	\$2,700	\$3,641	\$3,700	\$3,000	\$3,030	\$3,060	11.11%
10-100-4405 CRIME VICTIMS BRENTWOOD	\$397	\$340	\$218	\$500	\$28	\$250	\$500	\$505	\$510	0.00%
10-100-4410 FINES	\$161,710	\$137,021	\$91,402	\$150,000	\$39,587	\$50,000	\$100,000	\$101,000	\$102,010	-33.33%
10-100-4414 POLICE TRAINING	\$1,086	\$901	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
10-100-4415 TRAINING FEES BRENTWOOD	\$2,568	\$1,838	\$1,654	\$3,000	\$674	\$750	\$1,000	\$1,010	\$1,020	-66.67%
10-100-4416 Seized Property	\$57,545	\$72,688	\$16,136	\$0	\$0	\$0	\$0	\$0	\$0	N/A
10-100-4430 INTERCITY JOINT SERVICES	\$1,813	\$40,990	\$69,108	\$50,000	\$40,589	\$41,000	\$45,000	\$45,450	\$45,905	-10.00%
10-100-4435 INTERGOVERNMENTAL REVENUE DEA	\$13,315	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
10-100-4440 INTERGOVERNMENTAL REVENUE BSD	\$1,235	\$745	\$3,717	\$3,000	\$188	\$250	\$1,000	\$1,010	\$1,020	-66.67%
10-100-4445 INTERGOVERNMENT REV FEMA/SEMA	\$0	\$0	\$2,971	\$0	\$276,975	\$276,975	\$0	\$0	\$0	N/A
10-100-4450 CARES ACT STLCNTY INTERGOVTL REV	\$7,472	\$16,310	\$622	\$15,000	\$31,526	\$31,600	\$15,000	\$15,150	\$15,302	0.00%
10-100-4510 SALE OF CITY PROPERTY	\$3,900	\$5,768	\$5,383	\$7,000	\$978	\$1,500	\$5,000	\$5,050	\$5,101	-28.57%
10-100-4520 WEED CUTTING CLEAN UP	\$10,095	\$10,250	\$26,147	\$12,000	\$8,719	\$12,000	\$12,000	\$12,120	\$12,242	0.00%
10-100-4525 INTEREST INCOME	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
10-100-4526 INTEREST INCOME PLUMBERS TRUST	\$2,782	\$1,900	\$2,060	\$2,500	\$225	\$500	\$1,500	\$1,515	\$1,530	-40.00%
10-100-4530 PLANNING & DEVELOPMENT MISC.	\$26,588	\$30,118	\$39,301	\$10,000	\$41,124	\$41,250	\$15,000	\$15,150	\$15,302	50.00%
10-100-4535 INSURANCE/OTHER SETTLEMENTS	\$2,612	\$552	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
10-100-4540 FALSE ALARMS	\$0	\$17,869	\$17,641	\$23,500	\$0	\$0	\$25,000	\$25,250	\$25,503	6.38%
10-100-4545 FESTIVAL REVENUE	\$11,994	\$8,861	\$1,580	\$5,000	\$2,179	\$2,200	\$1,000	\$1,010	\$1,020	-80.00%
10-100-4555 MISCELLANEOUS INCOME	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
10-100-4560 DONATIONS MISCELLANEOUS	\$24,000	\$1,336	\$1,160	\$1,400	\$1,000	\$1,000	\$1,400	\$1,414	\$1,428	0.00%
10-100-4577 TDD COLLECTION FEES	\$63,620	\$64,317	\$56,400	\$55,000	\$26,129	\$35,000	\$35,000	\$40,000	\$45,000	-36.36%
10-100-4585 SLAIT PREMIUM RETURN	\$0	\$0	\$0	\$20,000	\$0	\$20,000	\$30,000	\$40,000	\$50,000	50.00%
10-100-4627 TRANSFER IN SEWER FD	\$0	\$0	\$1,943	\$0	\$0	\$0	\$0	\$0	\$0	N/A
10-100-4650 TRANSFERS IN FUND 90	\$11,250,353	\$11,941,869	\$11,917,607	\$12,352,349	\$10,038,616	\$12,275,049	\$12,446,023	\$12,619,025	\$12,812,818	0.76%
Totals for Department(s) 100 - General:										
Total Revenues by Year	\$11,250,353	\$11,941,869	\$11,917,607	\$12,352,349	\$10,038,616	\$12,275,049	\$12,446,023	\$12,619,025	\$12,812,818	0.76%

40 - Capital Improvements Fund
Revenues

	Prior Year 01/01/2017 - 12/31/2017	Prior Year 01/01/2018 - 12/31/2018	Prior Year 01/01/2019 - 12/31/2019	Adopted Budget 01/01/2020 - 12/31/2020	Current Year 01/01/2020 - 10/31/2020	Estimated 2020	Adopted 2021	Projected 2022	Projected 2023	2020-2021 Budget % Change
40-100-4002 AD VALOREM TAXES	-\$646	\$0	-\$40	\$0	\$0	\$0	\$0	\$0	\$0	N/A
40-100-4025 SALES TAX	\$2,497,874	\$2,560,988	\$2,597,036	\$2,700,013	\$2,173,728	\$2,647,000	\$2,673,470	\$2,700,205	\$2,727,207	-0.98%
40-100-4026 RECYCLE GRANT	\$0	\$0	\$0	\$0	\$12,300	\$12,300	\$6,000	\$0	\$0	N/A
40-100-4029 ROSALIE AVENUE STP	\$0	\$0	\$15,937	\$80,800	\$13,517	\$13,600	\$401,438	\$0	\$0	396.83%
40-100-4030 LITZINGER ROAD STP	\$411,243	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
40-100-4032 HIC PEDESTRIAN STP	\$85,800	\$544,840	\$102,250	\$0	\$0	\$0	\$0	\$0	\$0	N/A
40-100-4205 GRANTS	\$0	\$5,950	\$1,050	\$0	\$0	\$0	\$0	\$0	\$0	N/A
40-100-4510 SALE OF CITY PROPERTY	\$40,137	\$0	\$0	\$5,000	\$8,225	\$8,225	\$5,000	\$5,000	\$5,000	0.00%
40-100-4525 INTEREST INCOME	\$9,043	\$9,053	\$20,198	\$10,100	\$7,166	\$10,100	\$10,353	\$10,611	\$10,877	2.50%
40-100-4625 TRANSFER IN	\$150,000	\$641,000	\$232,212	\$184,635	\$0	\$184,635	\$203,814	\$202,690	\$207,568	10.39%
40-100-4950 INTERGOVERNMENTAL REVENUE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
Totals for Department(s) 100 - General:	\$3,193,451	\$3,761,832	\$2,968,644	\$2,980,548	\$2,214,936	\$2,875,860	\$3,300,075	\$2,918,506	\$2,950,652	10.72%
Total Revenues	\$3,193,451	\$3,761,832	\$2,968,643	\$2,980,548	\$2,214,936	\$2,875,860	\$3,300,075	\$2,918,506	\$2,950,652	10.72%

	Prior Year	Prior Year	Prior Year	Adopted Budget	Current Year	Adopted	Projected	Projected	2020-2021
	01/01/2017 - 12/31/2017	01/01/2018 - 12/31/2018	01/01/2019 - 12/31/2019	01/01/2020 - 12/31/2020	01/01/2020 - 10/31/2020	2021	2022	2023	Budget % Change
41 - Economic Development									
Revenues									
41-100-4025 ECONOMIC DEV SALES TAX	\$0	\$0	\$0	\$3,200,000	\$1,953,949	\$3,200,000	\$3,232,000	\$3,264,320	0.00%
41-100-4525 INTEREST INCOME	\$0	\$0	\$0	\$600,000	\$9	\$3,000	\$3,100	\$3,200	-99.50%
Totals for Department(s) 100 - General:	\$0	\$0	\$0	\$3,800,000	\$1,953,958	\$3,203,000	\$3,235,100	\$3,267,520	-15.71%
Total Revenues	\$0	\$0	\$0	\$3,800,000	\$1,953,958	\$3,203,000	\$3,235,100	\$3,267,520	-15.71%

	Prior Year 01/01/2016 - 12/31/2016		Prior Year 01/01/2017 - 12/31/2017		Prior Year 01/01/2018 - 12/31/2018		Prior Year 01/01/2019 - 12/31/2019		Adopted Budget 01/01/2020 - 12/31/2020		Current Year 01/01/2020 - 10/31/2020		Estimated 2020		Adopted 2021		Projected 2022		Projected 2023		2020-2021 Budget % Change		
50 - Storm Water & Parks Improvements Fund																							
Revenues																							
50-100-4002 AD VALOREM																							
50-100-4023 SALES TAX																							
50-100-4200 MEMORIAL TREE & BENCH PROGRAM																							
50-100-4205 GRANTS																							
50-100-4250 COIACT 2018 COP INVT STMT																							
50-100-4300 RECREATION FEES SPORTS																							
50-100-4301 RECREATION FEES FITNESS																							
50-100-4302 RECREATION FEES GENERAL PROG																							
50-100-4303 RECREATION FEES SPECIAL EVNT																							
50-100-4304 RECREATION FEES SENIOR PROG																							
50-100-4305 PARK PERMITS																							
50-100-4310 ROOM RENTALS																							
50-100-4321 BW BOUND RENTAL INCOME																							
50-100-4326 RINK FEES																							
50-100-4335 ICE RINK ADMISSIONS																							
50-100-4340 ICE RINK RENTALS																							
50-100-4341 BIRTHDAY PARTY FEES																							
50-100-4342 DOG PARK MEMBERSHIP																							
50-100-4345 RINK CONCESSIONS																							
50-100-4350 SKATE RENTALS																							
50-100-4365 VENDING																							
50-100-4510 SALE OF CITY PROPERTY																							
50-100-4525 INTEREST INCOME																							
50-100-4535 INSURANCE/OTHER SETTLEMENTS																							
50-100-4545 FESTIVAL REVENUE																							
50-100-4555 MISCELLANEOUS INCOME																							
50-100-4570 SPONSORSHIPS/DONATIONS																							
50-100-4585 SLAIT PREMIUM RETURN																							
50-100-4590 UNREALIZED GAIN/LOSS																							
50-100-4599 DEBT PROCEEDS																							
50-100-4600 DEBT PREMIUM																							
50-100-4625 TRANSFER IN																							
50-100-4626 TRANSFER IN ECON DEV																							
50-100-4650 TRANSFERS IN																							
50-100-4950 INTERGOVERNMENTAL REVENUE																							
Totals for Department(s) 100																							
	\$4,383,535	\$48,409,809	\$4,455,674	\$22,182,895	\$22,182,895	\$3,005,053	\$3,685,644	\$4,391,333	\$4,554,099	\$4,255,828													
50-711-4527 SRS 2018 PROJ FUND INVESTMENT INC																							
50-711-4950 MSD BWBOUND INTERGOVT REV																							
Totals for Department(s) 711 - Brentwood Bound SRS 2018:																							
	\$0	\$0	\$714,646	\$295,000	\$295,000	\$0	\$625,000	\$125,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
50-712-4528 SRS 2109 PROJ FUND INTEREST INC																							
50-712-4599 SRS 2019 DEBT PROCEEDS																							
Totals for Department(s) 712 - Brentwood Bound SRS 2019:																							
	\$0	\$0	\$40,922,125	\$5,000	\$5,000	\$0	\$100,000	\$75,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total Revenues	\$4,383,535	\$48,409,809	\$46,097,113	\$22,482,895	\$22,482,895	\$4,201,949	\$5,607,540	\$9,781,116	\$5,009,099	\$4,255,828													

60 - Sewer Improvements Fund
Revenues

	Prior Year 01/01/2016 - 12/31/2016	Prior Year 01/01/2017 - 12/31/2017	Prior Year 01/01/2018 - 12/31/2018	Prior Year 01/01/2019 - 12/31/2019	Adopted Budget 01/01/2020 - 12/31/2020	Current Year 01/01/2020 - 10/31/2020	Estimated 2020	Adopted 2021	Projected 2022	Projected 2023	2020-2021 Budget % Change
60-100-4510 SALE OF CITY PROPERTY		\$2,631	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
60-100-4525 INTEREST INCOME		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
60-100-4585 ASSESSMENTS		\$171,534	\$171,407	\$147,285	\$148,000	\$44,868	\$147,300	\$147,500	\$147,500	\$147,500	-0.34%
60-100-4625 TRANSFER IN		\$0	\$95,000	\$90,000	\$0	\$0	\$0	\$0	\$0	\$0	N/A
Totals for Department(s) 100 - General:		\$174,165	\$266,407	\$237,285	\$148,000	\$44,868	\$147,300	\$147,500	\$147,500	\$147,500	-0.34%
Total Revenues		\$174,165	\$266,407	\$237,285	\$148,000	\$44,868	\$147,300	\$147,500	\$147,500	\$147,500	-0.34%

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- **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.
12. Educate Brentwood Constituents on sustainability.
13. Work with the Parks and Recreation Department to educate residents on quarterly electronic recycling events.
14. Work with the Planning and Development department to educate Brentwood Constituents and businesses on sustainability.
15. Work with the Public Works department to educate Brentwood Constituents on sustainability.

Accomplishments

ADMINISTRATION:

1. Continued to monitor and report on all legislative initiatives at the State and Federal level.
2. Processed 39 Freedom of Information Act requests.
3. Oversee and develop strategy for the implementation of the Brentwood Bound Project.

FINANCE:

1. Prepared the Fiscal Year 2021 Annual Budget.
 - a. Reformatted the document to allow for a more cohesive and user-friendly document.
 - b. Created a new spreadsheet for the all departmental budget narratives that directly tie in with the proposed budget numbers to increase efficiency when creating the budget document.
2. Completed annual capital asset inventory process and brought all inventory and depreciation schedules in-house saving \$2,500 annually.
3. Completed the reporting of the monthly financial reports.
4. Completed the timely publication of the semi-annual statements per RSMo § 79.160.
5. Completed the timely publication of the Municipal Court and Revenues for 2019 per RSMo § 479.359, 360, and 362.
6. Fully implemented the new Financial Software Accounting System.
 - a. Gave read only access to all department heads and the training necessary to utilize the reporting capabilities of the new system.
 - b. The account number fields were shortened which increased productivity and added a tool for more accurate financial reporting.
 - c. Project numbers were created for certain line items to allow for tracking of project expenses which promotes better transparency in financial reporting.

HUMAN RESOURCES:

1. Managed recruitment and onboarding for all new hires
2. Managed simultaneous hiring process for Police and Fire Departments, resulting in the hiring of first female firefighter and minority two police officers.
3. Created digital new hire packet to eliminate waste.
4. Successfully obtained wellness grant of over \$5000 allowing city to purchase thermal recognition tablet and Brentwood Branded items for entire employee populace
5. Continued to oversee the City's benefits program and implement strategies to lower insurance premiums.
6. Completed additional review and implementation of changes to the personnel handbook with subsequent Board approval.
7. Oversaw, with the support of the City's personnel attorney, the application of legally defensible employee relations.
8. Oversaw the bidding process for the Compensation Survey from the RFQ, analyzing the proposals and making a recommendation to the Ways and Means Committee for their approval.
9. Oversaw the bidding process for an Insurance Consultant from the RFQ, analyzing the proposals and making a recommendation to the Ways and Means Committee for their approval.
10. Oversaw and coordinated the City's response to COVID-19 as it relates to personnel and safety.
11. Oversaw the submittal of Cares Act reimbursement funds in excess of \$550,000.00.
12. Personally handled the cleaning and organization of supplies and materials in the City Hall engine bays.

COMMUNICATION

1. Coordinated informational communications and City operational updates throughout COVID-19 pandemic to keep residents and community members aware and informed.
2. Ensured City's customer service efforts remained as seamless as possible during City Hall renovation process.
3. Ensured City's customer service efforts remained as seamless as possible during closure of City Hall as a result of the COVID-19 public health crisis.
4. Led City of Brentwood's participation in the 2020 Green Business/Green Cities Challenge.
5. Coordinated four electronics recycling events and four paper shredding events for community members.
6. Coordinated informational and educational communication efforts about Proposition 1, Brentwood's Use Tax Proposal.

7. Produced City's 2019 Annual Report.
8. Published two *Brentwood Bulletin* newsletters, in accordance with revised budget allocation during COVID-19 pandemic.
9. Managed City's website, regularly updating content and organization.
10. Managed City's social media accounts, regularly sharing content and responding to comments and questions.
11. Managed City's YouTube channel, regularly posting Board and Committee meeting videos, Parks and Recreation virtual programming, and other video content.
12. Worked with media outlets and representatives to provide accurate and timely information to the public.
13. Worked with video recording services vendor to record meetings in new locations during City Hall renovation project.

INFORMATION TECHNOLOGY:

Infrastructure Projects

1. Implemented WebTrac and PayTrac (RecTrac) in the Parks and Recreation department to facilitate online registration and payments.
2. Implemented IntelliTrac (RecTrac) in the Parks and Recreation department to provide better reporting and data visualization
3. Replaced an aged Domain controller server
4. Replaced all batteries in our main UPS in the City Data
5. Continued to assist with the Finance System implementation and moved the Fundware system to an offline computer for historical access
6. Continued Windows Operating System upgrades due to Windows 7 being at its end of life in January 2020.
7. Began Server Operating System upgrades due to the end of life for Server 2012 coming in 2022.

Public Safety / Security

1. Perform a third-party network security audit and test
2. Implemented new Network Firewalls for the Whole City (FortiGate)
3. Implemented a new End Point Security Platform and Antivirus software for the City (FortiClient)
4. Continued cybersecurity end user awareness training (KnowBe4)
5. Replace laptops in all Police vehicles
6. Implement Dash Camera systems in all Police vehicles
7. Implement Body Worn Cameras in the Police Department
8. Migrate the Police Evidence Management system to a new platform
9. Expanded video surveillance (8 cameras) in the Police building.

Efficiencies / Collaboration

1. Due to the Pandemic, we assisted with implementing and trained on Zoom Webinar for public facing meetings
2. Many Audio and Video upgrades across the City to accommodate virtual meetings and migrate towards a more paperless agenda.
3. Due to the City Hall remodel, we successfully migrated all City Hall employees back to City Hall from other City buildings with minimal downtime.
4. Worked with contractor on remodel of Brentwood City Hall. Addressed Network, Badge Access, Surveillance, and wireless needs. We also re-wired for IT consolidation in City Hall at this time.
5. Migrated City staff with cellular phones to a new provider and upgraded all devices. We entered into an agreement that will provide new devices every 2 years.
6. Worked with both the Cities of Clayton and Brentwood to create a new intergovernmental agreement for technology services and entered into an additional 3-year contract beginning in February 2020.
7. Due to the pandemic, have started to assess positions that are expected to work from a remote location if needed. For identified users, we have started to plan for a migration from desktop computers to mobile devices (i.e. laptop or Microsoft Surface Pro) in future budget years.

Savings

1. We migrated the Police Evidence tracking platform from ITI / Omnigo to Tracker Evidence
 - \$6,000 annual savings
2. At the request of the Parks and Recreation Director, we performed an ROI for RecTrac to compare our current onsite deployment to a RecTrac hosted solution.
 - While not a direct savings, we determined the hosted solution would cost the City about \$2,500 more per year.
3. Re-evaluated our Microsoft Licensing agreements and removed maintenance for Endpoint Configuration Manager (formerly SCCM) as we migrated to a different Endpoint Security Platform this year (FortiClient)
 - \$2,000 annual savings
4. Was able to get the batteries in our main data center UPS replaced under our maintenance and support agreement due to an issue with them
 - \$5,500 onetime savings
5. Due to the pandemic, we have started a direction of migrating users who have both a desktop and laptop computer, to a single mobile device (something like a Microsoft Surface Pro) with a docking station.
 - Allows us to consolidate 2 or more devices into a single device, saving approximately \$1,000 per user that this applies to.

Performance Measures

ADMINISTRATION	2019 (Actual)	2020 (Estimate)	2021 (Projected)
Visits to city website	248,945	280,000	285,000
Annual training hours per department employee	48.25	48.25	51.15
Annual city-wide rate of turnover (resignations/terminations only)	6.36%	6.36%	5.95%
Employees without an on-the-job injury	91.10%	91.10%	92.25%
Workers compensation claims	16	16	18
General and auto liability claims	5	4	2
Personnel-related policy violation complaints investigated and resolved	100%	100%	100%
External auditor recommendations	2	1	1
Correcting journal entries (accuracy measure)	55	65	50

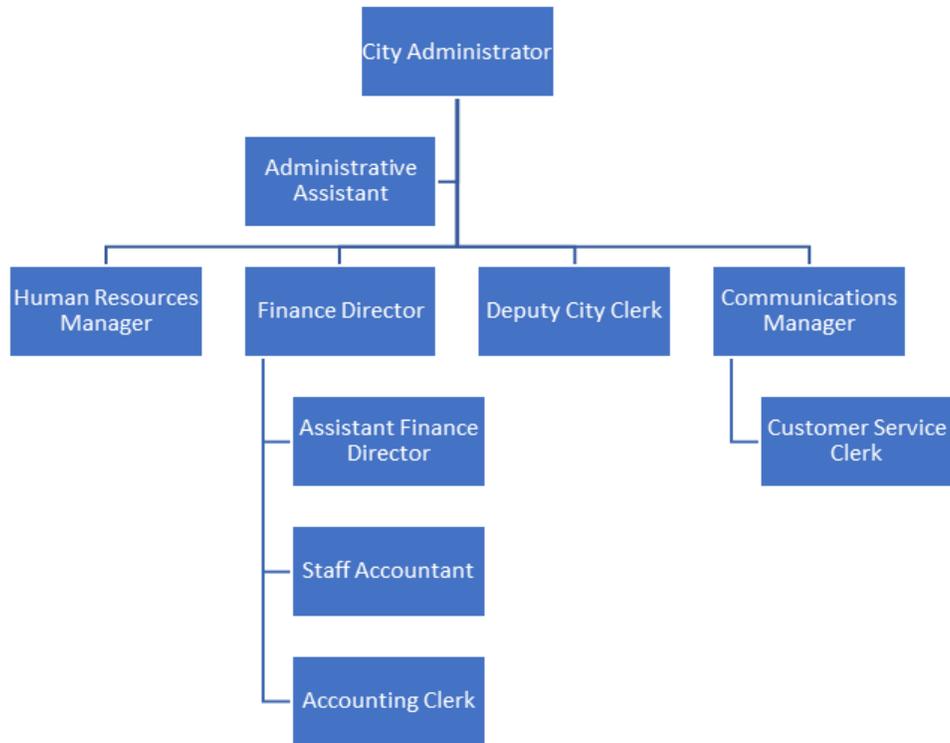
ADMINISTRATION DEPARTMENT

BUDGETED POSITIONS

Position	2020	2021
City Administrator/City Clerk	1	1
Administrative Assistant	1	1
Finance Director	1	1
Assistant Finance Director	1	1
Human Resources Manager	1	1
Communications Manager	1	1
Deputy City Clerk	1	1
Accounting Clerk	1	1
Staff Accountant	1	1
Customer Service Clerk	1	1
TOTAL	10	10

ADMINISTRATION DEPARTMENT

ORGANIZATIONAL STRUCTURE



**ADMINISTRATION
ACCOUNT DESCRIPTIONS – FY 2021
10-101-6XXX**

PERSONNEL SERVICES:

Salaries & Wages Full-time 6000:

This line item provides funds for ten (10) full-time employees in this department.

\$700,000

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.

\$750

Salaries & Wages Part-time 6010:

This line item provides funds for one part-time employee,

\$23,500

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).

\$170,000

MATERIAL AND SUPPLIES:

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, Annual Employee Recognition luncheon and fitness for duty test creation.

\$4,500

CONTRACTUAL SERVICES:

Educational 6070:

This line item provides funds to support further employee education.

\$1,000

Advertising 6160:

This line item provides funds for bid and public hearing notices, job ads, annual budget, annual CAFR.

\$1,000

Travel/Meetings 6185:

International Council of Shopping Centers, Missouri City Clerk/Finance Officers Association (MCCFOA) seminars and conferences and monthly meetings, Missouri Government Finance Officers Association (GFOA-MO) seminars, Annual National Government Finance Officers Association conferences and monthly meetings, Saint Louis City/County Management Association (SLACMA) monthly meetings, Saint Louis Area Human Resources Consortium monthly meetings, International Institute of Municipal Clerks (IIMC) conferences, International City/County Management Conference, Missouri Local Government Employees Retirement System (LAGERS) Annual Conference, and employee mileage reimbursements.

\$3,000

ADMINISTRATION
ACCOUNT DESCRIPTIONS – FY 2021
10-101-6XXX

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.

\$11,400

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), International City/County Management Association (ICMA), Missouri City/County Management Association (MCMA), Missouri City Clerk/Finance Officers Association (MCCFOA), International Council of Shopping Centers, National and Missouri Government Finance Officers Association (GFOA), Municipal League of Metro St. Louis (MLMST), and Saint Louis City/County Management Association (SLACMA), Society of Human Resource Management (SHRM), International Public Management Association for Human Resources (IPMA), International Institute of Municipal Clerks (IIMC), St. Louis Area GFOA, Mastercard annual dues, and Sam's charge card annual dues.

\$3,200

Printing 6375:

This line item provides funds for business cards, letterhead and envelopes, CAFR, and annual budget.

\$2,244

Expenses	Prior Year	Prior Year	Prior Year	Prior Year	Current Year	Estimated	Adopted	Projected	Projected	2020-2021
	01/01/2016 - 12/31/2016	01/01/2017 - 12/31/2017	01/01/2018 - 12/31/2018	01/01/2019 - 12/31/2019	01/01/2020 - 10/31/2020	2020	2021	2022	2023	Budget % Change
10-101-6070 EDUCATIONAL BENEFITS		\$10	\$10	\$10	\$0	\$0	\$1,000	\$0	\$0	N/A
10-101-6160 ADVERTISING		\$1,097	\$663	\$171	\$628	\$700	\$1,000	\$1,250	\$1,250	-20.00%
10-101-6185 TRAVEL/MEETINGS		\$3,982	\$6,231	\$6,687	\$1,140	\$1,200	\$3,000	\$3,917	\$4,839	-61.29%
10-101-6195 PETRO PRODUCTS		\$184	\$197	\$123	\$86	\$125	\$200	\$200	\$200	0.00%
10-101-6210 MISC CONTRACTUAL EXPENSES		\$20,004	\$31,264	\$2,617	\$6,005	\$24,000	\$11,400	\$13,202	\$16,015	-52.50%
10-101-6240 TRAINING		\$382	\$138	\$0	\$361	\$500	\$1,000	\$500	\$500	0.00%
10-101-6365 DUES & SUBSCRIPTIONS		\$2,841	\$3,584	\$1,926	\$4,002	\$4,100	\$3,200	\$3,200	\$3,200	-11.11%
10-101-6375 PRINTING		\$2,271	\$1,693	\$1,471	\$600	\$2,200	\$2,244	\$2,289	\$2,335	-10.24%
10-101-6420 SUPPLIES & MATERIALS		\$11,084	\$8,970	\$7,122	\$4,237	\$6,000	\$4,500	\$7,000	\$7,000	-43.75%
10-101-6440 POSTAGE		\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
Totals for Department(s) 101 - Administration:		\$677,959	\$794,365	\$829,427	\$707,674	\$879,257	\$921,794	\$945,058	\$957,089	-6.86%

**COMMUNITY SERVICES
ACCOUNT DESCRIPTIONS – FY 2021
10-104-6XXX**

CONTRACTUAL SERVICES:

Community Relations 6165:

This line item provides funds for City of Brentwood Annual Holiday Open House, Monthly Ads in *The Pulse* Newspaper, Employee Appreciation Luncheon, Veterans Day Celebration, Monthly Coffee with the Mayor, City Hall Tours for Elementary School Students, Workshops, Flowers, ADA Accommodations, four (4) Community Shred Days for Brentwood residents, four (4) electronics/household hazardous waste collection days, and Sustainability Initiative community education/information.

\$16,260

Newsletter 6147:

This line item provides funds for printing and mailing of the city's quarterly newsletter.

\$9,000

Miscellaneous Contractual 6210:

This line item provides funds for the ADA inclusion coordinator – The Recreational Council and Public Relations Consultant Services, third-party vendor for audio/video recording of meetings.

\$31,528

Festival Expense 6220:

This line item provides funds for the annual Brentwood Days Festival

\$91,332

Expenses	Prior Year	Prior Year	Prior Year	Prior Year	Current Year	Adopted	Projected	Projected	2020-2021	
	01/01/2017	01/01/2018	01/01/2019	01/01/2020	01/01/2020	2020	2021	2022	Budget	
	- 12/31/2017	- 12/31/2018	- 12/31/2019	- 12/31/2020	- 10/31/2020	Estimated	2021	2022	% Change	
10-104-6145 COMMUNITY RELATIONS	\$20,832	\$34,872	\$51,526	\$19,000	\$32,547	\$33,000	\$16,260	\$16,748	\$17,250	-14.42%
10-104-6147 NEWSLETTER	\$5,143	\$8,721	\$8,008	\$9,000	\$1,601	\$3,300	\$9,000	\$9,270	\$9,548	0.00%
10-104-6210 MISCELLANEOUS CONTRACTUAL EXP	\$44,452	\$9,792	\$29,405	\$32,375	\$19,655	\$20,000	\$31,528	\$32,453	\$33,410	-2.62%
10-104-6220 FESTIVAL EXPENSE	\$0	\$80,497	\$93,506	\$86,975	\$0	\$0	\$91,332	\$93,159	\$95,021	5.01%
10-104-6222 CHANNEL 60	\$14,484	\$11,600	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
Totals for Department(s) 104 - Community Services:	\$84,911	\$145,482	\$182,525	\$147,350	\$53,804	\$56,300	\$148,120	\$151,630	\$155,229	0.52%

**MUNICIPAL OPERATING EXPENSES
ACCOUNT DESCRIPTIONS - FY 2021
10-105-6XXX**

PERSONNEL SERVICES:

Employee Benefits 6065:

This line item is for city-wide employee health insurance deductible reimbursements.

\$85,000

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.

\$150,000

MATERIAL AND SUPPLIES AND CONTRACTUAL SERVICES:

Utilities 6115:

This line item includes the payment of Cable, Internet, and Wi-Fi, Telephones, Water, Sewer, Gas, and Electric including the additional operating expenses for more street lighting,

\$330,000

Insurance 6150:

This line item includes SLAIT insurance premiums for property, liability and workers' compensation.

\$601,500

Accounting 6165:

This line item provides funds for the annual audit, year-end financial accounting services, and the audit of payments made from the Series 2018 and 2019 Certificates of Participation.

\$50,000

Legal 6170:

This line item provides funds for legal services (City Attorney, Prosecutor, Labor Attorney) and yearly updates to the Vernon Annotated Missouri Statutes.

\$125,000

Miscellaneous Contractual 6210:

This line item provides funds for the city-wide contractual services such as bank fees, document destruction, pest control, code maintenance, random drug and pre-placement testing services, post-accident testing, post-offer drug testing, on-site janitorial services for City Hall, monthly fees for water coolers in City Hall and offsite storage of computer backup tapes.

\$350,000

Repairs and Maintenance 6215:

This line item provides funds for maintenance repairs in City Hall.

\$10,714

**MUNICIPAL OPERATING EXPENSES
ACCOUNT DESCRIPTIONS - FY 2021
10-105-6XXX**

Printing 6375:

This line item provides funds for non-departmental city-wide printing.

\$1,200

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.

\$5,000

Postage 6440:

This line item provides funds for city-wide postage.

\$7,500

Safety Program 6442:

This line item provides funds for the city-wide training and on-going training on safety manual, and monthly restocking of First Aid Kits for City Hall.

\$550

Copier Supplies 6460:

This line item provides funds for non-departmental copier charges.

\$6,500

Transfers Out 7005:

This line item provides funds to the Capital Improvements Fund for Prop P expenditures.

\$203,814

Expenses	Prior Year	Prior Year	Prior Year	Adopted Budget	Current Year	Estimated	Adopted	Projected	Projected	2020-2021
	01/01/2017 - 12/31/2017	01/01/2018 - 12/31/2018	01/01/2019 - 12/31/2019	01/01/2020 - 12/31/2020	01/01/2020 - 10/31/2020	2020	2021	2022	2023	Budget % Change
10-105-6065 EMPLOYEE BENEFITS	\$76,946	\$93,225	\$81,723	\$85,000	\$109,127	\$110,000	\$85,000	\$85,000	\$85,000	0.00%
10-105-6067 RETIREE BENEFITS	\$237,188	\$66,278	\$122,152	\$162,000	\$0	\$150,000	\$150,000	\$150,000	\$150,000	-7.41%
10-105-6115 UTILITIES	\$357,248	\$302,494	\$286,251	\$320,000	\$209,205	\$330,000	\$330,000	\$331,000	\$332,000	3.13%
10-105-6150 INSURANCE	\$516,908	\$565,629	\$671,698	\$600,000	\$601,449	\$605,000	\$601,500	\$602,307	\$603,125	0.25%
10-105-6151 PROFESSIONAL SERVICES	\$2,092	\$5,050	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
10-105-6155 ENGINEERING	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
10-105-6160 ADVERTISING	\$420	\$0	\$48	\$0	\$0	\$0	\$0	\$0	\$0	N/A
10-105-6165 ACCOUNTING	\$32,981	\$39,074	\$45,661	\$50,000	\$23,000	\$50,000	\$50,000	\$50,250	\$50,501	0.00%
10-105-6170 LEGAL	\$141,126	\$142,781	\$191,487	\$125,000	\$105,561	\$130,000	\$125,000	\$124,725	\$124,465	0.00%
10-105-6185 TRAVEL/MEETINGS	\$0	\$0	\$54	\$0	\$0	\$0	\$0	\$0	\$0	N/A
10-105-6210 MISC CONTRACTUAL EXPENSES	\$346,683	\$343,350	\$352,058	\$340,000	\$417,725	\$425,000	\$350,000	\$350,000	\$350,000	2.94%
10-105-6215 EQUIPMENT REPAIRS	\$0	\$4,326	\$6,903	\$14,700	\$5,992	\$10,000	\$10,714	\$10,653	\$10,599	-27.12%
10-105-6240 TRAINING	\$147	\$390	\$34	\$500	\$0	\$0	\$0	\$0	\$0	-100.00%
10-105-6375 PRINTING	\$1,862	\$707	\$1,433	\$1,500	\$0	\$1,000	\$1,200	\$1,212	\$1,224	-20.00%
10-105-6420 SUPPLIES	\$2,849	\$8,229	\$2,052	\$5,000	\$3,773	\$5,000	\$5,000	\$5,000	\$5,000	0.00%
10-105-6440 POSTAGE	\$11,054	\$9,822	\$7,184	\$10,000	\$6,188	\$7,500	\$7,500	\$8,000	\$10,000	-25.00%
10-105-6442 SAFETY PROGRAM	\$699	\$797	\$721	\$500	\$986	\$1,000	\$550	\$561	\$572	10.00%
10-105-6445 MISC EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
10-105-6448 BAD DEBT EXPENSE	\$14,243	\$76,079	\$14,806	\$0	\$0	\$0	\$0	\$0	\$0	N/A
10-105-6460 COPIER SUPPLIES & REPAIRS	\$11,231	\$10,260	\$5,599	\$6,500	\$3,792	\$6,500	\$6,500	\$6,565	\$6,631	0.00%
Totals for Department(s) 105 - Municipal Operating:	\$1,753,679	\$1,658,491	\$1,789,863	\$1,720,700	\$1,486,797	\$1,831,000	\$1,722,964	\$1,725,273	\$1,729,117	0.13%

City of Brentwood County Public Safety Tax Prop P Transfers (From Municipal Operating Expenses)

Prop P Revenues/Expenditures/Transfers from General Fund		2021		2022		2023	
Budgeted Revenues		\$446,600		\$453,299		\$460,098	
Budgeted Expenditures		Police	Fire	Police	Fire	Police	Fire
GENERAL FUND		\$199,499	\$0	\$205,484	\$0	\$211,648	\$0
*Salary/benefits in GENERAL FUND - Major & Law Enforcement Analyst							
CAPITAL FUND							
*Computers/Related IT Projects		\$38,900	\$73,500	\$500	\$500	\$36,600	\$12,900
*Miscellaneous Contractual-Annual service/maintenance contracts		\$21,286	\$20,063	\$21,925	\$20,665	\$22,583	\$21,285
*Miscellaneous Contractual-Accreditation Mgr, Role Player-Police Training, CALEA membership		\$39,065	\$0	\$39,100	\$0	\$39,200	\$0
*Capital							
(Fire: Ambulance Chair Stair, Technical Rescue Equipment,)		\$0	\$11,000		\$120,000		\$75,000
Total Budgeted Expenditures		\$298,750	\$104,563	\$267,009	\$141,165	\$310,031	\$109,185
2021 SUMMARY							
Total Revenues		\$446,600		\$453,299		\$460,098	
Less: General Budget		\$199,499		\$205,484		\$211,648	
Less: Capital Budget-(Amount to transfer from GF)		\$203,814		\$202,690		\$207,568	
Balance of Prop P Money		\$43,287		\$45,125		\$40,882	

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 improving health and wellness of fire department employees with the implementation of a physical fitness policy, and annual medical screenings from SSM Health.
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).

Accomplishments

1. Completed the ADA barrier mitigation project
2. Purchased and placed two new command vehicles into service
3. Purchased and placed a new inflatable rescue boat into service
4. Ordered a new ambulance
5. Continue improving health and wellness of fire department employees with the implementation of a physical fitness policy, and annual medical screenings from SSM Health.
6. Increased special operations training, i.e., technical rescue - rope rescue, high angle rescue, trench rescue, and swift water rescue.
7. Promoted two new Lieutenants, and one Medical Officer
8. Hired two new employees'
9. Received \$104,000.00 in reimbursement from Missouri Ground Emergency Medical Transport program which provides reimbursement for Medicaid services rendered to Medicaid patients

Performance Measures

Sworn Fire and EMS	2019 (Actual)	2020 (Estimate)	2021 (Projected)
Salary & benefits without overtime pay	\$2,210,944	\$2,321,915	\$2,294,000
Personnel expenditures - overtime	\$83,528	\$90,000	\$90,000
Total expenditures	\$2,294,482	\$2,411,915	\$2,384,000

Other Operating Expenditures	2019 (Actual)	2020 (Estimate)	2021 (Projected)
Total – other operating expenditures	\$214,383	\$187,237	\$274,653

Structure fires by building type	2019 (Actual)	2020 (Estimate) as of 8/31/20	2021 (Projected)
1-2 family residential structures	24	21	22
Multi-family residential structures	14	15	14
Commercial and industrial structures	5	3	4

Fire incidents involving non-structures and non-fires	2019 (Actual)	2020 (Estimate) as of 9/1/20	2021 (Projected)
Non-structures	13	19	16
Non-fire incidents	1972	1950	1961

EMS annual call volume	2019 (Actual)	2020 (Estimate) as of 8/31/20	2021 (Projected)
Medical or Illness calls	1096	988 (8/31)	1042
Trauma calls	Report was unavailable due to software malfunction	Report was unavailable due to software malfunction	Report was unavailable due to software malfunction
Cardiac Arrests	4	2	3

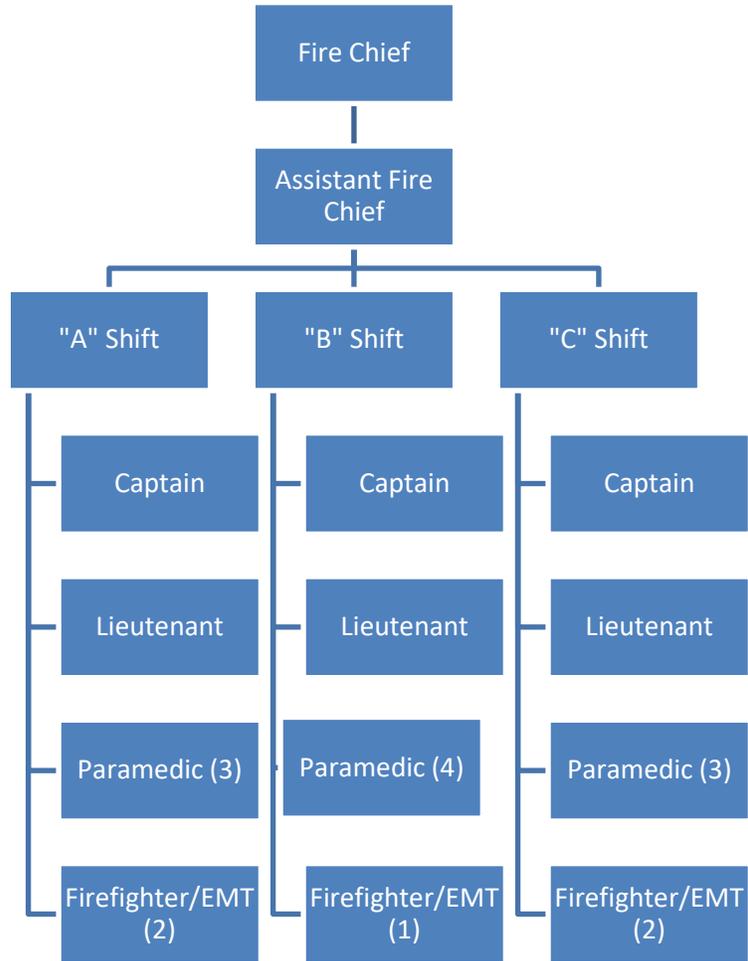
% of Emergency Fire Calls Only	2019 (Actual)	2020 (Estimate) as of 8/31/20	2021 (Projected)
Time from call entry to conclusion of dispatch was 1 minute or less	85.16%	78.82%	82%
Time from call dispatched to arrival on scene was 2 minutes or less	8.85%	14.73%	11.79%
Time from call entry to arrival on scene was 5 minutes or less	61.79%	60.96%	61.3%
Time from call entry to arrival on scene was 8 minutes or less	97.34%	95.95%	96.6%
Time from conclusion of dispatch to arrival on scene was 5 minutes or less	84.5%	86.56%	85.5%

FIRE DEPARTMENT
BUDGETED POSITIONS

Position	2020	2021
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
ACCOUNT DESCRIPTIONS – FY 2021
10-210-6XXX

PERSONNEL SERVICES:	
Salaries & Wages Full-time 6000:	
This account includes salaries for 23 full time employees.	\$1,920,000
Full Time Overtime 6005:	
This line item provides overtime.	\$90,000
Holiday Expense 6030:	
This line item provides funds for working holidays.	\$76,000
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).	\$295,000
Clothing Allowance 6390:	
This line item provides a uniform allowance to buy and maintain uniforms for all fire personnel \$720 each.	\$16,560
MATERIAL AND 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.	\$35,200
CONTRACTUAL SERVICES:	
Educational 6070:	
This line item provides funds to support two employees' advanced education.	\$3,000
Advertising 6160:	
This line item includes funding for the cost of advertising for creating a hiring list, and RFPs in local news publications..	\$500
Travel/Meetings 6185:	
This line item includes the cost of hotels and meals for department-related travel.	\$5,500
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.	\$17,500

FIRE
ACCOUNT DESCRIPTIONS – FY 2021
10-210-6XXX

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), Self-Contained Breathing Apparatus testing, ladder testing, fire extinguisher service, Turn Out Gear maintenance, 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.

\$86,148

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 continuing education, Blue Card Command recertification for department instructors, FDIC seminar, Fire Academy Tuition for one employee, Shared Training Officer- Brentwood, Clayton, and Maplewood Fire Departments.

\$77,300

Dues & Subscriptions 6365:

Funding is for dues to several professional organizations including St. Louis County Fire Chief's Association, St. Louis County Special Operations memberships, 2 National Fire Protection Association memberships, Central Core EMS Officers, Central Core Training, 2 BackStoppers memberships, and membership in the International Association of Fire Chiefs, Arson investigator dues.

\$3,845

Printing 6375:

This line item provides funds for business cards, letterhead and envelopes, and the annual cost of the department copy machine.

\$3,100

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.

\$14,000

Expenses	Prior Year		Prior Year		Prior Year		Current Year		2020-2021	
	01/01/2017		01/01/2018		01/01/2019		01/01/2020		Budget	
	- 12/31/2017	- 12/31/2018	- 12/31/2019	- 12/31/2020	- 10/31/2020	Estimated	Adopted	Projected	Projected	% Change
10-210-6000 SALARIES FULL TIME	\$1,937,321	\$1,910,206	\$1,866,709	\$1,946,609	\$1,603,704	\$1,946,609	\$1,920,000	\$1,950,000	\$1,979,250	-1.37%
10-210-6005 FULL TIME OVERTIME	\$78,675	\$46,546	\$83,528	\$90,000	\$73,867	\$90,000	\$90,000	\$90,000	\$90,000	0.00%
10-210-6025 LONGEVITY EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
10-210-6030 HOLIDAY EXPENSE	\$64,817	\$46,195	\$72,158	\$74,865	\$55,368	\$74,865	\$76,000	\$77,900	\$79,848	1.52%
10-210-6065 EMPLOYEE BENEFITS	\$285,299	\$265,402	\$269,087	\$299,001	\$249,199	\$299,001	\$295,000	\$300,000	\$305,000	-1.34%
10-210-6070 EDUCATIONAL BENEFITS	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	0.00%
10-210-6160 ADVERTISING	\$1,209	\$966	\$422	\$1,500	\$300	\$1,200	\$500	\$472	\$446	-66.67%
10-210-6185 TRAVEL/MEETINGS	\$1,397	\$3,640	\$3,574	\$5,500	\$2,241	\$2,300	\$5,500	\$6,000	\$6,265	0.00%
10-210-6195 PETRO PRODUCTS	\$15,959	\$18,376	\$16,809	\$18,000	\$10,315	\$10,500	\$17,500	\$17,500	\$17,500	-2.78%
10-210-6210 MISCELLANEOUS CONTRACTUAL EXP	\$71,732	\$78,637	\$52,394	\$90,800	\$34,354	\$61,742	\$86,148	\$86,435	\$77,644	-5.12%
10-210-6240 TRAINING	\$35,490	\$61,985	\$65,730	\$78,300	\$56,802	\$70,000	\$77,300	\$75,280	\$77,072	-1.28%
10-210-6365 DUES & SUBSCRIPTIONS	\$2,093	\$2,785	\$3,159	\$3,645	\$3,224	\$3,400	\$3,845	\$3,845	\$3,845	5.49%
10-210-6375 PRINTING	\$2,511	\$2,401	\$2,326	\$4,400	\$2,961	\$3,000	\$3,100	\$3,072	\$3,046	-29.55%
10-210-6390 CLOTHING ALLOWANCE	\$16,560	\$16,200	\$16,200	\$16,560	\$7,920	\$7,920	\$16,560	\$16,560	\$16,560	0.00%
10-210-6400 UNIFORM PURCHASE	\$6,909	\$10,569	\$14,231	\$14,000	\$10,192	\$10,250	\$14,000	\$15,000	\$15,500	0.00%
10-210-6420 SUPPLIES & MATERIALS	\$33,919	\$26,607	\$39,539	\$37,200	\$27,779	\$28,000	\$35,200	\$37,890	\$37,786	-5.38%
10-210-6440 POSTAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
10-210-6445 MISCELLANEOUS EXPENSE	\$0	\$100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
Totals for Department(s) 210 - Fire:	\$2,556,888	\$2,493,615	\$2,508,865	\$2,683,360	\$2,141,227	\$2,611,787	\$2,643,653	\$2,682,954	\$2,712,762	-1.48%

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. To preserve a professional and courteous environment
2. To provide responsive, timely, and pertinent information to all stakeholders
3. To promote staff training and professional development
4. Monitor all financial accounts and records closely
5. Maintain compliance with orders from the Missouri Supreme Court
6. Follow directives from the Office of the State Court Administrator
7. Maintain compliance with orders of the Presiding Judge of St. Louis County Circuit Court
8. Continue to streamline the Violations Bureau and court room practices and procedures to achieve the most efficiency for both staff and citizens
9. Continue to monitor and update the Judicial Department's Policy and Procedures Manual

Accomplishments

1. Court Administrator received the designation of MACA Advanced Certified Court Administrator (MACCA) from the Missouri Association for Court Administration which is the highest designation a court clerk can receive for professional growth and involvement in both local and state court associations.
2. The Municipal Division Court and staff have successfully weathered the COVID-19 pandemic thus far by following the orders of State, County, and City officials and making the necessary change to protect both staff and citizens. The Municipal Division Court has successfully held online virtual Zoom court dockets in lieu of the traditional in-person court dockets that are currently banned.
3. The Municipal Division Court continues to migrate cases from the REJIS IMDSPPlus docketing system to the State of Missouri's docketing software, Show Me-Court as mandated by the Missouri Court and the Presiding Judge of St. Louis County.

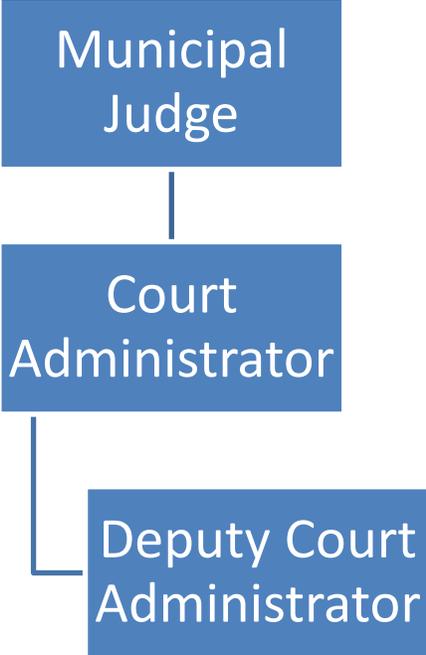
4. The Municipal Division Court met all required reporting deadlines as follows: yearly – Court Certification of Substantial Compliance Form to the MO State Auditor Office; yearly - Minimum Operating Standards Compliance Form, DWI Statistics Report and Continuing Legal Education Form from Municipal Judge 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.
5. The Municipal Division Court continues to be a participant in the Muncourt.net website through REJIS, and Yourstlcourts.com website. Show-Me Court cases appear on the Case.net website through the State of Missouri. These websites are for citizen use and transparency. The Municipal Division Court also provides an online access terminal to these websites at the Violations Bureau.
6. 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 or no bond amount as ordered by the Judge to resolve outstanding citations.
7. Maintained certification in the Criminal Justice Information Systems (CJIS) through the Regional Justice Information Systems (REJIS) and Missouri State Highway Patrol (MSHP).
8. Court Administrator (ACCA) and Deputy Court Administrator (CCA) maintained their certification designations by achieving the necessary training hours as dictated by the Missouri Association for Court Administration.
9. Court Administrator currently serving on the executive board of the Metropolitan St. Louis Association for Court Administration (MSLACA) as Director of Membership and Scholarship.
10. Deputy Court Administrator currently serving on the executive board of the Metropolitan St. Louis Association for Court Administration (MSLACA) as Historian and Website Coordinator.
11. Staff successfully relocated the Brentwood Municipal Court office from the Brentwood Public Works Building back to the remodeled Brentwood City Hall with no disruption of service to citizens.

JUDICIAL DEPARTMENT

BUDGETED POSITIONS

Position	2019	2020
Court Administrator	1	1
Deputy Court Administrator	1	1
Total	2	2

JUDICIAL DEPARTMENT
ORGANIZATIONAL STRUCTURE



JUDICIAL
ACCOUNT DESCRIPTIONS – FY 2021
10-301-6XXX

PERSONNEL SERVICES:	
Salaries & Wages Full-time 6000:	
This line item provides funds for the positions in the judicial department.	\$132,985
Full Time Overtime 6005:	
This line item provides funds for full-time non-exempt employees utilized for court night.	\$500
Salaries & 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	\$400
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).	\$40,050
MATERIAL AND SUPPLIES:	
Supplies & Materials 6420:	
This line item provides funds for office .	\$1,000
CONTRACTUAL SERVICES:	
REJIS Commission 6140:	
This line item provides funds for software maintenance, firewall maintenance, Charter service, server license, line fee unds to support further employee education.	\$5,500
Travel/Meetings 6185:	
This line item provides mileage, food, and lodging at the Missouri Association for Court Administration Spring Conference, Fall Seminar and Regional Training Event, 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.	\$5,750
Miscellaneous Contractual 6210:	
This line item provides 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 the provisional judge if elected judge is unable to preside over court	\$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.	\$1,250
Dues & Subscriptions 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, envelopes, bank checks, deposit slips, letterhead, business cards, and signage	\$1,000

Expenses	Prior Year		Prior Year		Prior Year		Current Year		2020-2021	
	01/01/2017		01/01/2018		01/01/2019		01/01/2020		Budget	
	- 12/31/2017	- 12/31/2018	- 12/31/2019	- 12/31/2020	- 12/31/2020	- 10/31/2020	Estimated	Adopted	Projected	Projected
10-301-6000 SALARIES FULL TIME	\$116,845	\$120,460	\$125,532	\$129,548	\$108,978	\$129,548	\$132,985	\$137,250	\$140,900	2.65%
10-301-6005 FULL TIME OVERTIME	\$345	\$178	\$173	\$750	\$37	\$37	\$500	\$500	\$500	-33.33%
10-301-6010 SALARIES PART TIME	\$910	\$844	\$795	\$2,076	\$154	\$300	\$400	\$500	\$600	-80.73%
10-301-6025 LONGEVITY EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
10-301-6065 EMPLOYEE BENEFITS	\$35,739	\$36,798	\$36,759	\$40,049	\$28,917	\$40,049	\$40,050	\$40,851	\$41,668	0.00%
10-301-6070 EDUCATIONAL BENEFITS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
10-301-6140 REGIS COMMUNICATION	\$9,183	\$5,456	\$4,712	\$5,500	\$3,731	\$4,500	\$5,500	\$0	\$0	0.00%
10-301-6160 ADVERTISING	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
10-301-6185 TRAVEL/MEETINGS	\$2,901	\$3,818	\$3,594	\$5,750	\$53	\$100	\$5,750	\$5,865	\$5,982	0.00%
10-301-6210 MISCELLANEOUS CONTRACTUAL EXP	\$913	\$2,331	\$1,597	\$3,300	\$1,620	\$3,300	\$3,300	\$3,366	\$3,433	0.00%
10-301-6240 TRAINING	\$950	\$650	\$1,385	\$1,350	\$300	\$400	\$1,250	\$1,271	\$1,294	-7.41%
10-301-6365 DUES & SUBSCRIPTIONS	\$325	\$525	\$210	\$575	\$135	\$575	\$575	\$587	\$599	0.00%
10-301-6375 PRINTING	\$670	\$646	\$281	\$1,500	\$929	\$1,500	\$1,000	\$1,002	\$1,006	-33.33%
10-301-6420 SUPPLIES & MATERIALS	\$667	\$847	\$1,264	\$1,500	\$1,363	\$1,500	\$1,000	\$1,002	\$1,006	-33.33%
Totals for Department(s) 301 - Courts:	\$169,448	\$172,553	\$176,300	\$191,898	\$146,217	\$181,809	\$192,310	\$192,194	\$196,988	0.21%

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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.
19. Develop an operational sustainability plan
 - a. Identify areas that need additional focus from City offices to ensure we accomplish the short term and long-term goals.
 - b. Focus on improving the City's resiliency. Resiliency is identified as the capacity of a system to undergo disturbance and maintain its functions and controls.
 - c. Investigate additional electronic recycling efforts.
 - d. Investigate placing solar panel on municipal facilities.
 - e. Investigate how to streamline the Brentwood Municipal Code to allow the installation of solar panels in the residential areas.
 - f. Sustainability awareness and education in the City of Brentwood.
 - Work with the Communications Manager to educate Brentwood Constituents on sustainability.

Accomplishments – as of October 5, 2020

1. Regular meetings of the Board of Aldermen – 15
2. Special meetings of the Board of Aldermen – 5
3. Regular meetings of the Ways and Means Committee - 7
4. Regular meetings of the Public Works Committee - 8
5. Regular meetings of the Public Safety Committee - 5
6. Reviewed and adopted 35 ordinances and 60 resolutions thus far in 2020.
7. **Policy Initiatives Authorized by the Board of Aldermen:**
 - A Resolution Authorizing the City of Brentwood, Missouri To Participate in the 2020 Cares Act (5.4.20)
 - An Ordinance Amending Chapter 500. Buildings and Building Regulations to add a new section Article XVII. Infill Development Storm Water Management (7.20.20)
 - An Ordinance Authorizing And Directing The Submission Of A Ballot Proposition To The Qualified Voters Of The City Of Brentwood, Missouri, To Consider Imposing A Local Use Tax At The Same Rate As The Local Sales Tax Of The City Of Brentwood, Missouri, For Purchases From Out-Of-State Vendors That Exceed Two Thousand Dollars. (8.17.20)
 - An ordinance to amend Chapter 120 “Boards, Commissions, Departments, Divisions, etc. Article III. Boards, Commissions, etc.” to add section 120.180, establishment of a Sustainability Commission (10.5.20)
 - An Ordinance Enacting Emergency Measures to Protect the Public Health During the Coronavirus Pandemic Crisis. (3.25.20)

LEGISLATIVE
ACCOUNT DESCRIPTIONS – FY 2021
10-103-6XXX

PERSONNEL SERVICES:

Salaries & Wages Mayor and Board of Aldermen 6020:

This line item provides funds for the compensation of the Mayor and Board of Aldermen,

\$72,500

Salaries & Wages of the Planning & Zoning Commission 6055:

This line item provides funds for the compensation of the Planning & Zoning Commission members.

\$6,000

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.

\$3,000

Employees Benefits 6065:

Social Security, Medicare and LAGERS benefits for the Legislative Department.

\$8,000

MATERIALS & SUPPLIES:

Supplies & Materials 6420:

This line item provides funds for supplies for the Board of Aldermen and funding for a sustainability initiative.

\$20,800

CONTRACTUAL SERVICES:

Travel/Meetings 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.

\$1,800

Miscellaneous Contractual 6210:

This line item provides funds contractual service items that are not accounted for in a special contractual services line item.

\$1,100

Training 6240:

This line item provides for continuing education training/certification for Board and Commission Members; Planning and Zoning, Architectural Review Board, Board of Adjustment.

\$250

Election Expense 6280:

This line item provides funds for expenses for the elections.

\$4,000

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.

\$3,500

Printing 6375:

This line item provides funds for envelopes and letterhead.

\$200

Expenses	Prior Year 01/01/2017 - 12/31/2017		Prior Year 01/01/2018 - 12/31/2018		Prior Year 01/01/2019 - 12/31/2019		Adopted Budget 01/01/2020 - 12/31/2020		Current Year 01/01/2020 - 10/31/2020		Estimated 2020		Adopted 2021		Projected 2022		Projected 2023		2020-2021 Budget % Change	
10-103-6020 SALARIES ELECTED OFFICIALS	\$72,001	\$72,219	\$72,555	\$72,000	\$60,647	\$72,000	\$72,000	\$72,500	\$72,500	\$72,500	\$72,500	\$72,500	\$72,500	\$72,500	\$72,500	\$72,500	\$72,500	\$72,500	\$72,500	0.69%
10-103-6055 SALARIES P&Z BOARD	\$11,500	\$7,900	\$9,050	\$12,600	\$4,900	\$12,600	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	-52.38%
10-103-6060 SALARIES BOARD OF ADJUSTMENT	\$3,800	\$2,300	\$3,515	\$3,900	\$2,162	\$3,900	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,250	\$3,250	\$3,250	\$3,250	\$3,250	-23.08%
10-103-6065 EMPLOYEE BENEFITS	\$8,925	\$8,492	\$8,186	\$8,500	\$5,810	\$8,500	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000	-5.88%
10-103-6185 TRAVEL/MEETINGS	\$2,785	\$4,784	\$4,795	\$5,300	\$329	\$5,300	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$2,261	\$2,225	\$2,225	\$2,225	\$2,225	-66.04%
10-103-6210 MISC CONTRACTUAL EXP	\$751	\$0	\$1,407	\$1,100	\$96	\$1,100	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$1,100	\$1,100	\$1,100	\$1,100	\$1,100	0.00%
10-103-6240 TRAINING	\$570	\$0	\$50	\$1,000	\$21	\$1,000	\$250	\$250	\$250	\$250	\$250	\$250	\$250	\$250	\$500	\$500	\$500	\$500	\$500	-75.00%
10-103-6280 ELECTION EXPENSE	\$12,136	\$5,010	\$3,312	\$9,200	\$13,451	\$9,200	\$13,750	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500	-56.52%
10-103-6365 DUES & SUBSCRIPTIONS	\$5,869	\$5,224	\$6,424	\$6,000	\$3,642	\$6,000	\$4,000	\$4,000	\$3,500	\$3,500	\$3,500	\$3,500	\$3,500	\$3,500	\$4,000	\$4,000	\$4,000	\$4,000	\$4,500	-41.67%
10-103-6375 PRINTING	\$0	\$116	\$0	\$300	\$207	\$300	\$300	\$300	\$207	\$207	\$207	\$207	\$207	\$207	\$200	\$200	\$200	\$200	\$200	-33.33%
10-103-6420 SUPPLIES & MATERIALS	\$2,193	\$427	\$799	\$600	\$252	\$600	\$500	\$500	\$20,800	\$20,800	\$20,800	\$20,800	\$20,800	\$20,800	\$20,800	\$20,800	\$20,800	\$20,800	\$20,800	3366.67%
Totals for Department(s) 103 - Legislative:	\$120,530	\$106,471	\$110,094	\$120,500	\$91,516	\$120,500	\$108,800	\$121,150	\$121,150	\$121,150	\$121,150	\$108,800	\$121,150	\$123,111	\$124,075	\$124,075	\$124,075	\$124,075	\$124,075	0.54%

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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 and reporting system to continue to improve customer service by allowing direct online access to permit and code enforcement updates.
 - b. Manage building permit, architectural review, development applications 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.
2. Improve the quality of Department information provided to the public.
 - a. Continue to 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.
 - e. Utilize Board Docs to facilitate Planning and Zoning Commission, Architectural Review Board, and Board of Adjustment meetings.
3. Operate in a fiscally responsible manner.
 - a. Continue reviewing application, permit and inspection fees, comparing with other area municipalities, and present recommendations to the Board of Aldermen for consideration.
 - b. Identify needs and seek grants for community development and capital improvement projects.

4. Attract and protect private investment in Brentwood.
 - a. Propose revisions to the Brentwood Zoning Ordinance in support of high quality, sustainable development.
 - b. Encourage the use of green technology and best management practices (BMPs) in development areas.
 - c. Propose revisions to the Brentwood Zoning Ordinance to include the applicability of Residential Design Guidelines for the architectural review process.
 - d. Develop infill development regulations for single-family construction to be compatible with the existing neighborhood character.
 - e. Continue making progress and gaining support for the City's long-term floodplain management/redevelopment goals for the Manchester Road Corridor.
 - f. Continue strict enforcement of the City's floodplain regulations and maintain present, or continue to improve, the City's CRS and ISO ratings.
 - g. Continue to facilitate the City's participation in the CDBG Home Improvement Program administered by St. Louis County.
 - h. 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. Foster the creation of an eco-friendly environment for present and future generations focused on green living practices including the use of solar energy.
 - c. Attend the International Council of Shopping Centers (ICSC) conference to promote the City's commercial districts and redevelopment opportunities.
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)

Accomplishments

1. Completed building code training following the adoption of the 2018 International Code Council (ICC) suite of Building Codes and the 2017 National Electrical Code.
2. Coordinated the review and adoption of a new stormwater management ordinance for infill development and implementing the plan review and permit process.
3. Advised and conducted over 1,180 inspections on the completion of residential and commercial projects including a new hotel project.
4. Provided plan review services and issued over 720 building permits including construction, electrical, plumbing, mechanical and fire permits.
5. Developed a temporary occupancy permit program to respond to COVID-19.
6. Provided housing inspection services and issued over 480 residential occupancy permits.
7. Staff the Planning and Zoning Commission and Site Plan Sub-Committee and processed site development plans and conditional use permits for five (5) projects.
8. Staff the Board of Adjustment and processed seven (7) variance requests for various area bulk requirements and conducted arbitration.
9. Staff the Architectural Review Board and processed architectural review of nine (9) new single-family residences and eighteen (18) residential improvements.
10. Facilitated CDBG FY 21 grant request and submitted grant application to St. Louis County.
11. Continued coordination with Metropolitan St. Louis Sewer District (MSD) on Project Clear Phase II and provide ongoing updates to elected officials.
12. Reviewing current fee structure of building and development application permits.

Performance Measures

<i>Planning and Development</i>	2019 (Actual)	2020 (Estimate)	2021 (Projected)
# of days from complaint to investigation	1.5	1.5	1.5
Value of residential renovation and new construction projects	\$6,686,536	\$7,000,000	\$6,000,000
Value of commercial renovation and new construction projects	\$13,624,641	\$17,500,000	\$10,000,000
Percent of CDBG funds expended	100%	100%	100%

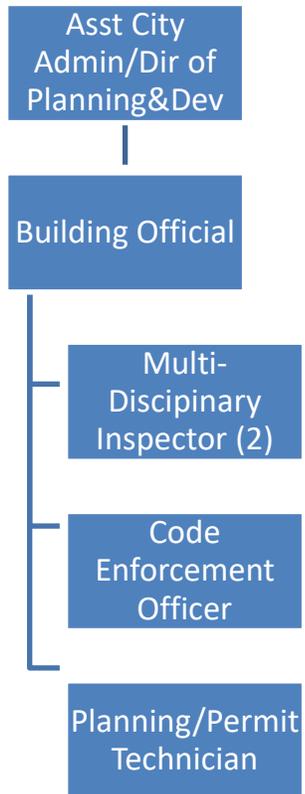
PLANNING AND DEVELOPMENT DEPARTMENT

BUDGETED POSITIONS

Position	2020	2021
Assistant City Administrator/ Director of Planning and Development	1	1
Building Official	1	1
Multi-Disciplinary Inspector	2	2
Planning/Permit Technician	1	1
Code Enforcement Officer/Housing Inspector	1	1
TOTAL	6	6

PLANNING AND DEVELOPMENT DEPARTMENT

ORGANIZATIONAL STRUCTURE



**PLANNING AND DEVELOPMENT
ACCOUNT DESCRIPTIONS – FY 2021
10-501-6XXX**

PERSONNEL SERVICES:

Salaries & Wages Full-time 6000:

This line item provides funds for six (6) full-time Planning and Development Department staff, for administration of the City's planning, community development, building, code enforcement and floodplain management programs -

\$355,000

Full Time Overtime 6005:

This line item provides funds for full-time non-exempt employees, attendance at evening meetings and weekend/evening code enforcement.

\$500

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).

\$121,700

MATERIAL AND SUPPLIES:

Supplies & Materials 6420:

This line item provides for office supplies and pdf downloads of 2018 ICC Codes and Commentary Collection.

\$3,200

CONTRACTUAL SERVICES:

Educational 6070:

This line item provides funds for the reimbursement for full-time staff to attend work-related college classes towards a bachelor's degree.

\$0

Engineering 6155:

This line item provides funds for general engineering services related to surveying, plan review, and assistance in implementing stormwater infill development permit process from consulting firms.

\$5,000

Advertising 6160:

This line item provides funds for public hearing notices for Planning and Zoning Commission and Board of Adjustment items, bid notices in St. Louis Countian and job ads.

\$1,500

Legal 6170:

This line item provides funds for special counsel for zoning, land use, code enforcement and administrative hearing assistance, and Board of Adjustment and Planning and Zoning Commission matters, and board and commission training and attendance at meetings when needed.

\$10,000

**PLANNING AND DEVELOPMENT
ACCOUNT DESCRIPTIONS – FY 2021
10-501-6XXX**

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).

\$3,500

Petro Products 6195:

This line item provides funds for fuel for 3 department vehicles used by the Building Official and the Inspectors.

\$2,000

Miscellaneous Contractual 6210:

This line item provides for demolition and remediation services related to property code enforcement and/or condemnation of properties including grass cutting services. This line item also includes funding for additional tasks as included in the 2018 Comprehensive Plan; graphics, signage and banners for Hanley Industrial Court branding and development of Infill Development Regulations and zoning requirements.

\$53,650

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. Building Official, Residential Building Inspector, Commercial Building Inspector, Building Plans Examiner, Fire Inspector, Property Maintenance, Housing Inspector, and Permit Technician and Certified Floodplain Manager.

\$2,500

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, 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, National Fire Protection Association (NFPA) subscription and ICC jurisdiction membership for department staff and notary renewal for Planning/Permit Technician.

\$3,500

Printing 6375:

This line item provides funds for printing permit application forms, information brochures and meeting flyers, and printing of business cards for department staff.

\$1,500

Uniform Purchase 6400:

This line item provides funds for uniforms/clothing to identify Planning and Development staff.

\$1,000

Expenses	Prior Year 01/01/2016 - 12/31/2016		Prior Year 01/01/2017 - 12/31/2017		Prior Year 01/01/2018 - 12/31/2018		Prior Year 01/01/2019 - 12/31/2019		Adopted Budget 01/01/2020 - 12/31/2020		Current Year 01/01/2020 - 10/31/2020		Estimated 2020		Adopted 2021		Projected 2022		Projected 2023		2020-2021 Budget % Change		
10-501-6025 LONGEVITY EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A	N/A
10-501-6065 EMPLOYEE BENEFITS	\$73,531	\$73,531	\$82,909	\$82,909	\$82,909	\$82,909	\$63,051	\$63,051	\$109,894	\$109,894	\$69,440	\$69,440	\$90,000	\$121,700	\$121,700	\$124,134	\$124,134	\$126,617	\$126,617	\$126,617	\$126,617	10.74%	10.74%
10-501-6070 EDUCATIONAL BENEFITS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A	N/A
10-501-6155 ENGINEERING	\$18	\$18	\$0	\$0	\$0	\$0	\$3,592	\$3,592	\$3,000	\$3,000	\$633	\$633	\$3,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	66.67%	66.67%
10-501-6160 ADVERTISING	\$1,085	\$1,085	\$1,150	\$1,150	\$1,150	\$1,150	\$1,666	\$1,666	\$3,000	\$3,000	\$777	\$777	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	-50.00%	-50.00%
10-501-6170 LEGAL	\$8,492	\$8,492	\$5,903	\$5,903	\$5,903	\$5,903	\$5,894	\$5,894	\$7,000	\$7,000	\$2,898	\$2,898	\$7,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	42.86%	42.86%
10-501-6185 TRAVEL/MEETINGS	\$3,510	\$3,510	\$7,928	\$7,928	\$7,928	\$7,928	\$2,384	\$2,384	\$7,000	\$7,000	\$1,811	\$1,811	\$2,000	\$3,500	\$3,500	\$3,600	\$3,600	\$3,600	\$3,600	\$3,600	\$3,600	-50.00%	-50.00%
10-501-6195 PETRO PRODUCTS	\$1,387	\$1,387	\$1,235	\$1,235	\$1,235	\$1,235	\$1,505	\$1,505	\$2,000	\$2,000	\$899	\$899	\$1,500	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	0.00%	0.00%
10-501-6210 MISC CONTRACTUAL EXPENSES	\$153,951	\$153,951	\$21,092	\$21,092	\$21,092	\$21,092	\$28,180	\$28,180	\$37,000	\$37,000	\$30,046	\$30,046	\$32,000	\$53,650	\$53,650	\$13,159	\$13,159	\$12,923	\$12,923	\$12,923	\$12,923	45.00%	45.00%
10-501-6240 TRAINING	\$2,650	\$2,650	\$2,781	\$2,781	\$2,781	\$2,781	\$1,514	\$1,514	\$3,000	\$3,000	\$1,709	\$1,709	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	-16.67%	-16.67%
10-501-6370 SUBSCRIPTIONS & MEMBERSHIPS	\$1,793	\$1,793	\$872	\$872	\$872	\$872	\$1,170	\$1,170	\$3,500	\$3,500	\$290	\$290	\$2,000	\$3,500	\$3,500	\$3,500	\$3,500	\$3,500	\$3,500	\$3,500	\$3,500	0.00%	0.00%
10-501-6375 PRINTING	\$1,433	\$1,433	\$978	\$978	\$978	\$978	\$769	\$769	\$1,500	\$1,500	\$368	\$368	\$500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	0.00%	0.00%
10-501-6400 UNIFORM PURCHASE	\$1,410	\$1,410	\$817	\$817	\$817	\$817	\$822	\$822	\$1,000	\$1,000	\$995	\$995	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	0.00%	0.00%
10-501-6420 SUPPLIES & MATERIALS	\$3,231	\$3,231	\$1,566	\$1,566	\$1,566	\$1,566	\$2,579	\$2,579	\$2,000	\$2,000	\$1,684	\$1,684	\$2,000	\$3,200	\$3,200	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	60.00%	60.00%
10-501-6440 POSTAGE	\$27	\$27	\$0	\$0	\$0	\$0	\$85	\$85	\$0	\$0	\$53	\$53	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A	N/A
10-501-6445 MISCELLANEOUS EXPENSE	\$296	\$296	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23	\$23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Totals for Department(s) 501 - Planning/Dev:	\$541,104	\$541,104	\$447,008	\$447,008	\$447,008	\$447,008	\$390,678	\$390,678	\$546,377	\$546,377	\$385,892	\$385,892	\$456,000	\$564,550	\$564,550	\$530,393	\$530,393	\$543,540	\$543,540	\$543,540	\$543,540	3.33%	3.33%

Police Department

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. Wellness Program
 - a. Program designed to guide officers in wellness best practices
 - b. Robust format including physical, psychological, and emotional wellness
 - c. Establishment of a comprehensive suicide prevention plan within the program
2. Canine Program
 - a. Work with Brentwood Forward 501(c) which has pledged their first project to the development of Brentwood's Canine Program
 - b. Develop General Order addressing the program
 - c. Identify and coordinate training for more than one handler
3. Regional Information Sharing Group
 - a. Develop a regional group of investigators from local and federal agencies who share information to target violent criminals perpetrating vehicle-related crimes in the region
 - b. Coordinate with crime analysts to develop patterns
 - c. Coordinate with state and federal prosecutors for effective prosecution of cases
4. Officer and Citizen Safety Role Play Training
 - a. Continue program with focus on tactics, de-escalation skills, weapons and tools proficiency
 - b. Continue to stay up to date on national and local law enforcement events and incorporate lessons learned into training scenarios
5. Policy Development
 - a. Continue to review and adopt best practices for all policies particularly new technology such as the Body Worn Camera program
 - b. Review high risk/low frequency policies annually for best practices
6. PD HVAC System
 - a. Work with the Public Works Department to identify a firm to solve the HVAC issues
7. Security at PD
 - a. Expand the video surveillance of the police department
 - b. Update WIFI card reader locks to hardwired with fail safe power loss system
 - c.
8. Backup Server
 - a. Establish a backup server for the digitally captured audio/video retention
9. Gym Equipment
 - a. Identify additional pieces of equipment for the gym

Accomplishments

2. Continued success/growth of the Officer Safety Role Play Training process.
2. Deployed seven new vehicles in the patrol fleet.
3. Hired and established City Emergency Management Director.
4. Deployed body worn cameras for police officers.
5. Deployed in-car camera system for patrol fleet.
6. Reduced nighttime crime including vehicle break-ins.
7. Established PD participation in monthly ward meetings for crime reporting.
8. Continued the participation in the regional Carjacking Task Force.
9. Hired 2 new officers.
10. Developed and implemented new bar-coding evidence tracking system to assure quality control in PD property Room.

Performance Measures

Police Personnel Salary and Benefit Expenditures	2019 (Actual)	2020 (Estimated)	2021 (Projected)
Sworn police officers	\$2,883,026	\$2,844,167	\$2,848,566
Civilian	\$80,522	\$86,665	\$89,190
Total	\$2,963,548	\$2,930,832	\$2,937,756

UCR Part I Violent Crimes	2019 (Actual)	2020 (Estimated)	2021 (Projected)
# reported	17	19	18
# of unfounded reports	0	0	-0-
# assigned to investigators	17	19	18
# cleared	9	11	-0-

UCR Part I Property Crimes	2019 (Actual)	2020 (Estimated)	2021 (Projected)
# reported	417	425	430
# of unfounded reports	1	1	-1-
# assigned to investigators	417	425	430
# cleared	209	215	-1-

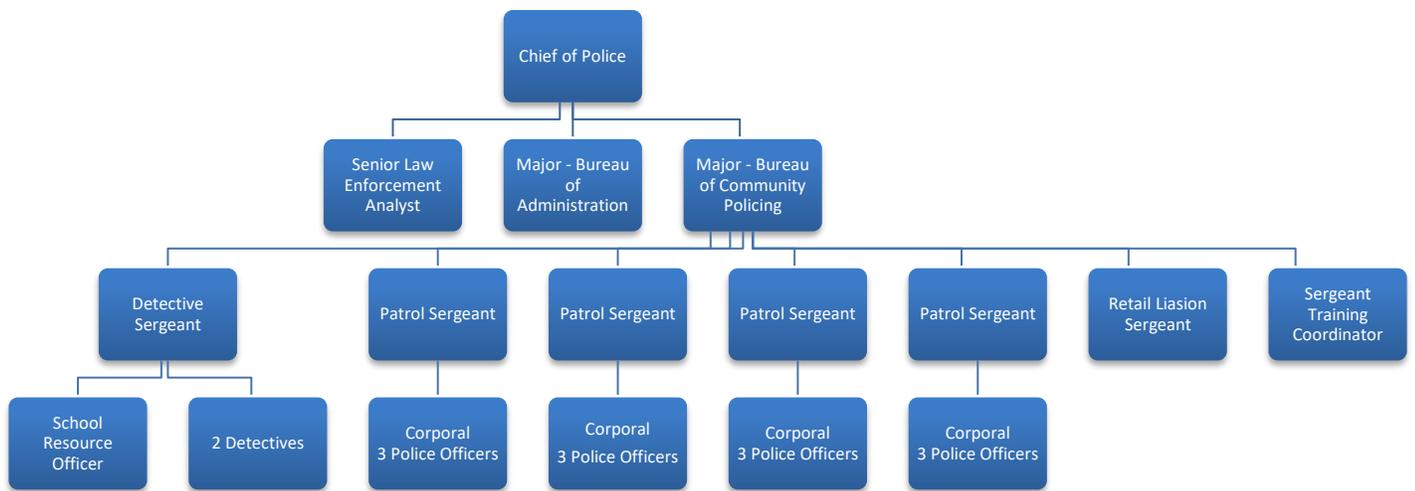
Dispatched Police Calls	2019 (Actual)	2020 (Estimated)	2021 (Projected)
Police calls for service resulting in a police unit being dispatched	16777	14731	15660
Police initiated actions in the field resulting in a police unit making a contact, including all traffic, person or pedestrian stops	7611	4721	7705
Police initiated actions in the field resulting in a police unit making only a traffic stop (a subset of the response immediately above)	1180	1270	1212
Number of dispatched police calls that are top priority	2855	2412	2752

POLICE DEPARTMENT

BUDGETED POSITIONS

Position	2020	2021
Chief	1	1
Major	2	2
Lieutenant	1	0
Sergeant	4	7
Corporal	5	4
Patrolman	12	12
Detective	3	3
Law Enforcement Analyst	1	1
TOTAL	29	30

POLICE DEPARTMENT ORGANIZATIONAL STRUCTURE



POLICE
ACCOUNT DESCRIPTIONS – FY 2021
10-220-6XXX

PERSONNEL SERVICES:	
Salaries & Wages Full-time 6000:	
This account includes salaries for (29) full time employees.	\$2,460,000
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.	\$79,000
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.	\$76,946
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.	\$368,331
Clothing Allowance 6390:	
This line item provides funds for uniform allowance to buy and maintain uniforms for all sworn personnel.	\$20,160
MATERIAL AND SUPPLIES:	
Supplies & Materials 6420:	
This line item provides funds for building supplies, equipment supplies, office supplies, Officer Safety Role Play training supplies, firearms training and qualifications supplies and ammunition, and miscellaneous supplies.	\$24,000
Miscellaneous Expense 6445:	
This line item provides funds for miscellaneous costs for the department.	\$1,500
CONTRACTUAL SERVICES:	
Educational 6070:	
This line item provides funds for tuition reimbursement for Criminal Justice College accredited	\$0
REJIS 6140:	
This line item provides funds for the communication software contract.	\$61,000

POLICE
ACCOUNT DESCRIPTIONS – FY 2021
10-220-6XXX

Community Relations 6145:

This line item provides funds for the department promotional items and National Night Out.

\$1,000

Advertising 6160:

This line item provides funds for want ads for police, dispatcher and civilian employees job openings, listed with the local newspaper.

\$1,000

Travel/Meetings 6185:

This line item provides funds for the CALEA conference for Accreditation Manager and Command Staff, IACP Conference for Chief, FBI National Academy conference, Officer Safety conferences for four (4) officers, as well as professional and civic meetings.

\$14,000

Petro Products 6195:

This line item provides funds for fuel for 15 police vehicles..

\$50,000

Miscellaneous Contractual 6210:

This line item provides funds for contract expenses such as the ECDC contract , the building operation maintenance, police investigative systems, and janitorial services.

\$408,720

Training 6240:

This line item provides funds for Police Legal Sciences, St Louis County Municipal Academy, and miscellaneous training opportunities for the year (i.e. DWI programs, firearms training, specialized training for patrol and detectives, etc.), 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.

\$20,000

Dues & Subscriptions 6365:

This line item provides funds for membership to the Missouri Police Chiefs Association, the F.B.I. National Academy, the St. Louis Police Chief's Association, the Major Case Squad, and the I.A.C.P for detectives and command staff.

\$2,000

Printing 6375:

This line item provides funds for business cards, holiday cards, legal documents, sunshine requests, envelopes and police department letterhead.

\$800

Uniform Purchase 6400:

This line item provides funds for purchasing ballistic vests, as well as uniforms and equipment for new hire employees, as well as defective/destroyed items.

\$2,500

Jail 6475:

This line item provides funds related to the housing of prisoners at the Richmond Heights Police Department and the St. Louis County Justice Center including prisoner van maintenance.

\$8,000

Expenses	Prior Year	Prior Year	Prior Year	Adopted Budget	Current Year	Estimated	Adopted	Projected	Projected	2020-2021
	01/01/2017 - 12/31/2017	01/01/2018 - 12/31/2018	01/01/2019 - 12/31/2019	01/01/2020 - 12/31/2020	01/01/2020 - 10/31/2020	2020	2021	2022	2023	Budget % Change
10-220-6000 SALARIES FULL TIME	\$2,296,614	\$2,265,194	\$2,251,076	\$2,356,684	\$1,986,786	\$2,356,684	\$2,460,000	\$2,523,450	\$2,588,599	4.38%
10-220-6005 FULL TIME OVERTIME	\$79,901	\$94,594	\$90,940	\$90,000	\$55,385	\$90,000	\$79,000	\$78,395	\$77,823	-12.22%
10-220-6010 SALARIES PART TIME	\$4,678	\$3,963	\$6,930	\$5,000	\$2,470	\$3,000	\$5,000	\$5,200	\$5,500	0.00%
10-220-6025 LONGEVITY EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
10-220-6030 HOLIDAY EXPENSE	\$72,401	\$54,913	\$86,744	\$75,069	\$71,129	\$75,069	\$76,946	\$71,000	\$78,925	2.50%
10-220-6040 SHIFT OFFICER PAY	\$1,100	\$3,697	\$9,163	\$7,500	\$7,972	\$7,500	\$5,000	\$7,650	\$7,650	-33.33%
10-220-6065 EMPLOYEE BENEFITS	\$336,567	\$316,770	\$323,323	\$355,250	\$297,660	\$355,250	\$368,331	\$370,456	\$373,583	3.68%
10-220-6070 EDUCATIONAL BENEFITS	\$0	\$520	-\$666	\$3,000	\$0	\$0	\$0	\$0	\$0	-100.00%
10-220-6140 REGIS COMMUNICATION	\$52,802	\$40,538	\$50,442	\$61,000	\$39,599	\$61,000	\$61,000	\$60,000	\$61,000	0.00%
10-220-6145 COMMUNITY RELATIONS	-\$329	\$712	\$1,742	\$1,498	\$499	\$500	\$1,000	\$1,000	\$500	-33.24%
10-220-6160 ADVERTISING	\$1,862	\$1,804	\$1,804	\$1,500	\$498	\$500	\$1,000	\$500	\$500	-33.33%
10-220-6185 TRAVEL/MEETINGS	\$2,135	\$3,193	\$14,020	\$10,000	\$2,782	\$5,000	\$14,000	\$14,000	\$15,000	40.00%
10-220-6195 PETRO PRODUCTS	\$40,078	\$55,593	\$45,371	\$47,000	\$40,527	\$47,000	\$50,000	\$48,835	\$46,679	6.38%
10-220-6210 MISCELLANEOUS CONTRACTUAL EXP	\$304,178	\$379,346	\$438,610	\$444,000	\$339,154	\$444,000	\$408,720	\$410,000	\$415,000	-7.95%
10-220-6240 TRAINING	\$2,024	\$603	\$4,446	\$24,900	\$6,294	\$15,000	\$20,000	\$21,000	\$20,000	-19.68%
10-220-6365 DUES & SUBSCRIPTIONS	\$990	\$1,485	\$1,633	\$2,225	\$1,415	\$1,500	\$2,000	\$1,000	\$1,000	-10.11%
10-220-6375 PRINTING	\$1,580	\$1,305	\$1,703	\$1,000	\$938	\$1,000	\$800	\$800	\$800	-20.00%
10-220-6390 CLOTHING ALLOWANCE	\$19,829	\$19,431	\$17,435	\$20,160	\$9,000	\$20,160	\$20,160	\$20,160	\$20,160	0.00%
10-220-6400 UNIFORM PURCHASE	\$3,725	\$19,354	\$12,871	\$8,000	\$7,970	\$8,000	\$2,500	\$5,000	\$3,000	-68.75%
10-220-6420 SUPPLIES & MATERIALS	\$24,323	\$19,175	\$25,293	\$29,000	\$20,764	\$22,000	\$24,000	\$24,725	\$19,465	-17.24%
10-220-6440 POSTAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
10-220-6445 MISCELLANEOUS EXPENSE	\$1,588	\$1,810	\$125	\$1,500	\$1,154	\$750	\$1,500	\$1,500	\$1,500	0.00%
10-220-6475 JAIL	\$5,405	\$5,479	\$13,309	\$11,500	\$3,197	\$5,000	\$8,000	\$5,790	\$5,286	-30.43%
Totals for Department(s) 220 - Police:	\$3,251,450	\$3,288,755	\$3,396,315	\$3,555,786	\$2,895,194	\$3,518,913	\$3,608,957	\$3,676,461	\$3,741,970	1.50%
10-221-6185 Travel/Meetings	\$0	\$0	\$1,502	\$0	\$0	\$0	\$0	\$0	\$0	N/A
10-221-6210 MISCELLANEOUS CONTRACTUAL EXP	\$9,425	\$5,250	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
10-221-6240 TRAINING	\$14,784	\$29,907	\$18,611	\$0	\$0	\$0	\$0	\$0	\$0	N/A
10-221-6420 SUPPLIES & MATERIALS	\$2,216	\$2,770	\$2,438	\$0	\$0	\$0	\$0	\$0	\$0	N/A
10-221-6485 CAPITAL EXPENSE	\$7,434	\$18,359	\$34,000	\$0	\$0	\$0	\$0	\$0	\$0	N/A
Totals for Department(s) 221 - Police Seizure:	\$33,858	\$56,286	\$56,551	\$0	\$0	\$0	\$0	\$0	\$0	N/A

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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; preserve existing street pavements; improve obsolete street pavements and sidewalks; and maintain quality sanitation collections 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 preservation/sealant applications of mill and overlay streets 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. Reject unacceptable materials placed for recycling and provide Oops stickers to residents to inform of any problematic conditions.
 - b. Encourage non-recyclers to join the city's efforts through notifications and provide custom receptacles based on space limitations and recycled quantities generated per resident.
 - c. Coordinate special citywide recycling events such as electronics.
 - d. Investigate and encourage sustainability projects citywide.
 - e. Work with the Communications Manager to educate Brentwood Constituents on sustainability.
4. Revise the sewer lateral program to provide improved balance between revenues and expenses.
 - a. Monitor and report the financial conditions of the annual program; seek to reduce existing sewer lateral program debt.
 - b. Maintain sewer repair spreadsheet and associated costs per address.
5. 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 1,200 LF of sidewalk replacements citywide using conventional methods of removal and replacement. Purchased a concrete planer to reduce slight vertical defects with sidewalk slabs to reduce the downtime associated with full slab sidewalk replacements.
2. Installed thermoplastic pavement markings on existing streets including Litzsinger Road, Strassner Drive, and others which included stop bars, cross walk bars, and shoulder markings.
3. Completed renovation work using outside contractors at city hall. This work included the improvements on the first floor, new garage doors on the former fire bays, window repairs at the library, and ADA compliant ramps on the west side of city hall and sidewalk improvements at the library entrance. Additionally, Public Works and an outside contractor partnered on the renovation of the former Planning & Development offices to convert this area to offices for the City Administrator and Deputy City Clerk. Lastly, staff coordinated and assisted with installation of office furniture, artwork, and moving relocated staff back to the renovated areas.
4. Monitored the Sewer Lateral Policy to ensure that expenses were minimized. About 40 sewer laterals were repaired in 2020. The sewer lateral fund surplus generated was used to transfer funds back to the general fund and reduce the sewer lateral loan value.
5. Received \$5,000 grant from St. Louis Jefferson County Solid Waste District for the purchase of recycling carts.
6. Coordinated the citywide installation of 20 decorative Ameren streetlights, 3 solar powered streetlights, and 5 solar powered streetlights in York Village.
7. Concluded preliminary design and land acquisitions phases for the street lighting and sidewalk improvements for Rosalie Avenue from Brentwood Boulevard to Broughton Park trail system. For FY 2021, construction phase is planned.
8. Purchased two new fleet vehicle replacements and completed the intergovernmental agreement with the City of Kirkwood to provide ad hoc vehicle repairs and vehicle replacement evaluations.
9. For traffic calming purposes, staff purchased and installed two radar enabled speed limit signs. Additionally, staff purchased and installed a speed cushion as a pilot program on Pine Avenue near Hatton Lane to reduce vehicle speeds.
10. Collaborated with Parks & Recreation on the Surveying Services Request for Qualifications to select an engineering consultant to survey multiple properties to determine ownership and future maintenance responsibilities for city owned properties.

Performance Measures

<i>Streets</i>	2019 (Actual)	2020 (Estimate)	2021 (Projected)
Total road reconstruction expenditures	\$348,094	\$65,000	\$693,560
Contracted amount of road reconstruction expenditures	\$214,168	\$0	\$661,560
% of lane miles assessed as being in satisfactory or better condition	99%	99%	99.5%

PUBLIC WORKS DEPARTMENT
BUDGETED POSITIONS

STREETS

Position	2020	2021
Director/City Engineer	1	1
Supervisor	1	1
Project Manager	1	1
Mechanic	1	1
Maintenance Worker I- Assistant to Mechanic	1	1
Crew Leader	1	1
Sewer Lateral Program Coordinator	1	1
Maintenance III	0	1
Maintenance II	2	3
Maintenance I	6	4
TOTAL	15	15

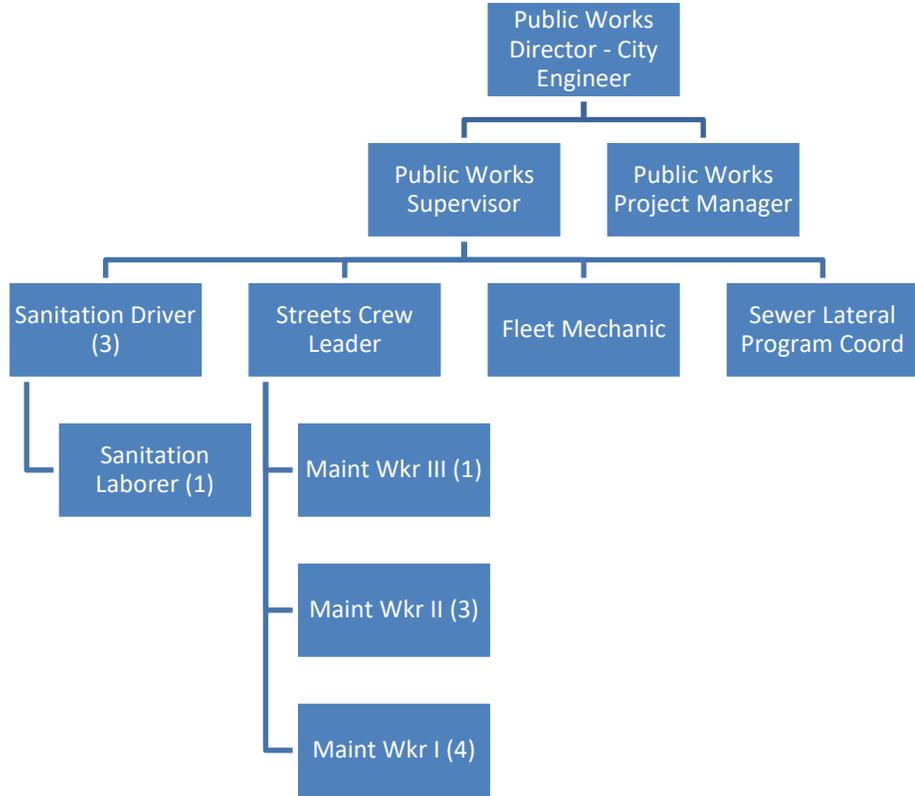
PUBLIC WORKS DEPARTMENT
BUDGETED POSITIONS

SANITATION

Position	2020	2021
Route Driver	3	3
Laborer	1	1
TOTAL	4	4

PUBLIC WORKS DEPARTMENT

ORGANIZATIONAL STRUCTURE



PUBLIC WORKS STREETS
ACCOUNT DESCRIPTIONS – FY 2021
10-401-6XXX

PERSONNEL SERVICES:

Salaries & Wages Full-time 6000:

This line item provides funds for the fulltime positions in streets and fleet maintenance.

\$775,000

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.

\$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, and LAGERS.

\$247,000

MATERIAL AND SUPPLIES:

Supplies & 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, and such; 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 & Materials Streets 6425:

This line item provides funds to fix potholes, forms, and expansion joints. Such purchases include concrete and asphalt, 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 & Materials Snow 6430:

This line item provides funds for snow supplies including bulk salt, and calcium chloride for sidewalks and city pathways.

\$30,000

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.

\$2,200

Petro Products 6195:

This line item provides funds for diesel fuel and gasoline for all vehicles and equipment.

\$25,000

**PUBLIC WORKS STREETS
ACCOUNT DESCRIPTIONS – FY 2021
10-401-6XXX**

Miscellaneous Contractual 6210:

This line item provides funds for Missouri 1 call, security, yearly inspections of garage doors, fire extinguishers, and building sprinkler system, as well as cleaning services for buildings.

\$25,000

Repairs and Maintenance - Buildings 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.

\$25,000

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.

\$9,000

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.

\$2,500

Forestry 6470:

This line item provides funds for stump grinder rental, some small equipment, and removals that Public Works are not equipped to handle. In addition, this line item provides funds for tree replacements.

\$208,900

Expenses	Prior Year		Prior Year		Prior Year		Current Year		Adopted		Projected		2020-2021	
	01/01/2017 - 12/31/2017	01/01/2018 - 12/31/2018	01/01/2019 - 12/31/2019	01/01/2020 - 12/31/2020	01/01/2020 - 10/31/2020	Estimated 2020	Adopted 2021	Projected 2022	Projected 2023	Budget	% Change			
10-401-6000 SALARIES FULL TIME	\$645,199	\$712,603	\$719,967	\$778,800	\$638,371	\$770,000	\$775,000	\$790,500	\$806,310	\$806,310	-0.49%			
10-401-6005 FULL TIME OVERTIME	\$3,491	\$7,762	\$7,327	\$25,000	\$663	\$17,000	\$15,000	\$16,000	\$17,000	\$17,000	-40.00%			
10-401-6010 SALARIES PART TIME	\$4,252	\$6,250	\$3,153	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A			
10-401-6015 SALARIES PART TIME OVERTIME	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A			
10-401-6025 LONGEVITY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
10-401-6065 EMPLOYEE BENEFITS	\$191,226	\$204,392	\$201,043	\$244,529	\$187,713	\$244,500	\$247,000	\$251,940	\$256,979	\$256,979	1.01%			
10-401-6160 ADVERTISING	\$491	\$273	\$1,040	\$1,500	\$3,279	\$3,500	\$1,500	\$1,500	\$1,500	\$1,500	0.00%			
10-401-6185 TRAVEL/MEETINGS	\$88	\$1,539	\$2,364	\$2,000	\$1,855	\$2,100	\$2,200	\$2,200	\$2,300	\$2,300	10.00%			
10-401-6195 PETRO PRODUCTS	\$20,822	\$19,893	\$20,448	\$27,000	\$11,495	\$14,800	\$25,000	\$25,000	\$26,000	\$26,000	-7.41%			
10-401-6210 MISCELLANEOUS CONTRACTUAL EXP	\$28,259	\$32,886	\$23,871	\$25,000	\$25,830	\$28,500	\$25,000	\$26,000	\$26,000	\$26,000	0.00%			
10-401-6230 REPAIRS & MAINTENANCE BLDG	\$20,498	\$20,223	\$20,155	\$25,000	\$17,454	\$19,000	\$25,000	\$25,000	\$25,000	\$25,000	0.00%			
10-401-6240 TRAINING	\$152	\$3,033	\$770	\$4,000	\$1,740	\$2,700	\$4,000	\$4,000	\$4,000	\$4,000	0.00%			
10-401-6290 SOLID WASTE DISPOSAL	\$12,094	\$11,825	\$425	\$8,000	\$14,357	\$17,000	\$8,000	\$8,000	\$8,000	\$8,000	0.00%			
10-401-6365 DUES & SUBSCRIPTIONS	\$301	\$30	\$15	\$300	\$76	\$100	\$300	\$300	\$300	\$300	0.00%			
10-401-6375 PRINTING	\$207	\$0	\$0	\$150	\$0	\$0	\$150	\$150	\$150	\$150	0.00%			
10-401-6395 UNIFORM RENTAL	\$11,550	\$2,074	\$2,336	\$12,000	\$2,227	\$3,000	\$9,000	\$9,000	\$9,000	\$9,000	-25.00%			
10-401-6400 UNIFORM PURCHASE	\$8,975	\$6,509	\$8,643	\$6,500	\$1,690	\$5,000	\$6,500	\$6,500	\$6,500	\$6,500	0.00%			
10-401-6420 SUPPLIES & MATERIALS	\$34,664	\$44,537	\$31,789	\$30,000	\$21,383	\$25,850	\$30,000	\$30,000	\$30,000	\$30,000	0.00%			
10-401-6425 SUPPLIES & MAINT STREETS	\$20,156	\$13,546	\$7,703	\$10,000	\$1,617	\$6,000	\$10,000	\$10,000	\$10,000	\$10,000	0.00%			
10-401-6427 SUPPLIES & MAINT PLANTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A			
10-401-6430 SUPPLIES & MAINT SNOW	\$19,148	\$20,222	\$36,604	\$35,000	\$11,326	\$22,500	\$30,000	\$30,000	\$30,000	\$30,000	-14.29%			
10-401-6435 MOSQUITO CONTROL	\$2,200	\$2,783	\$1,315	\$2,500	\$1,203	\$1,203	\$2,500	\$2,500	\$2,500	\$2,500	0.00%			
10-401-6470 FORESTRY	\$280,158	\$329,847	\$287,487	\$250,500	\$187,038	\$246,000	\$208,900	\$208,289	\$207,712	\$207,712	-16.61%			
Totals for Department(s) 401 - Streets:	\$1,303,932	\$1,440,228	\$1,376,656	\$1,487,779	\$1,129,217	\$1,428,753	\$1,425,050	\$1,446,879	\$1,469,251	\$1,469,251	-4.22%			

**PUBLIC WORKS SANITATION
ACCOUNT DESCRIPTIONS – FY 2021
10-402-6XXX**

PERSONNEL SERVICES:	
Salaries & Wages Full-time 6000:	
This line item provides funds for four (4) full time positions,	\$188,000
Full Time Overtime 6005:	
This line item provides funds for overtime costs including sanitation collection on holidays for full-time employees	\$10,000
Salaries Part-time 6010:	
This line item provides funds for part time positions as sanitation laborers to assist during heavy collections periods,	\$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
MATERIAL AND 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.	\$1,950
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.	\$32,000
Miscellaneous Contractual 6210:	
This line item provides funds for a rental sanitation truck in the event that an existing sanitation truck is out of service for an extended time period of up to one month.	\$4,000
Repairs and Maintenance 6215:	
This line item provides funds for equipment maintenance. Increase due to additional equipment wear and replacement parts associated with Sanitation Truck 1 & 2.	\$36,000
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 up to \$115/ton with Republic Services per the recycling contract terms.	\$223,000

**PUBLIC WORKS SANITATION
ACCOUNT DESCRIPTIONS – FY 2021
10-402-6XXX**

Printing 6375:

This line item provides funds for printing recycling information brochures and educational stickers applied to receptacles containing unacceptable materials.

\$1,750

Uniform Rental 6395:

This line item provides funds for employee uniforms which includes rental of pants and shorts typically via Aramark.

\$1,500

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

Expenses	Prior Year		Prior Year		Prior Year		Current Year		2020-2021	
	01/01/2017 - 12/31/2017	01/01/2018 - 12/31/2018	01/01/2019 - 12/31/2019	01/01/2020 - 12/31/2020	01/01/2020 - 10/31/2020	Estimated 2020	Adopted 2021	Projected 2022	Projected 2023	Budget % Change
10-402-6000 SALARIES FULL TIME	\$210,822	\$197,238	\$184,997	\$198,158	\$158,892	\$190,000	\$188,000	\$191,760	\$195,595	-5.13%
10-402-6005 FULL TIME OVERTIME	\$19,196	\$14,077	\$11,008	\$15,000	\$5,559	\$15,000	\$10,000	\$15,000	\$15,000	-33.33%
10-402-6010 SALARIES PART TIME	\$217	\$0	\$4,503	\$20,000	\$20,822	\$21,250	\$15,000	\$20,000	\$20,000	-25.00%
10-402-6025 LONGEVITY EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
10-402-6065 EMPLOYEE BENEFITS	\$63,913	\$58,626	\$56,854	\$58,109	\$45,428	\$56,500	\$57,500	\$58,363	\$59,238	-1.05%
10-402-6160 ADVERTISING	\$0	\$182	\$0	\$1,000	\$0	\$0	\$1,000	\$1,000	\$1,000	0.00%
10-402-6195 PETRO PRODUCTS	\$28,922	\$34,681	\$32,602	\$33,000	\$23,467	\$28,500	\$32,000	\$32,000	\$32,000	-3.03%
10-402-6210 Misc Contractual	\$0	\$0	\$4,102	\$10,000	\$100	\$10,000	\$4,000	\$4,000	\$4,000	-60.00%
10-402-6215 EQUIPMENT MAINTENANCE	\$23,244	\$38,043	\$55,706	\$36,000	\$38,664	\$40,000	\$36,000	\$36,000	\$36,000	0.00%
10-402-6290 SOLID WASTE DISPOSAL	\$171,430	\$190,220	\$264,766	\$225,000	\$175,333	\$210,000	\$223,000	\$223,000	\$223,000	-0.89%
10-402-6375 PRINTING	\$150	\$150	\$647	\$1,750	\$1,117	\$1,500	\$1,750	\$1,750	\$1,750	0.00%
10-402-6395 UNIFORM RENTAL	\$1,448	\$778	\$993	\$1,500	\$760	\$900	\$1,500	\$1,500	\$1,500	0.00%
10-402-6400 UNIFORM PURCHASE	\$2,088	\$2,364	\$4,364	\$2,500	\$1,556	\$2,100	\$2,500	\$2,500	\$2,500	0.00%
10-402-6420 SUPPLIES & MATERIALS	\$4,882	\$1,625	\$1,867	\$1,950	\$1,082	\$1,400	\$1,950	\$1,950	\$1,950	0.00%
10-402-6440 POSTAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
10-402-6445 MISCELLANEOUS EXPENSE	\$100	\$0	\$65	\$0	\$0	\$0	\$0	\$0	\$0	N/A
Totals for Department(s) 402 - Sanitation:	\$526,411	\$537,983	\$622,474	\$603,967	\$472,780	\$577,150	\$574,200	\$588,823	\$593,533	-4.93%

**PUBLIC WORKS SEWER
ACCOUNT DESCRIPTIONS – FY 2021
60-403-6XXX**

REVENUES

ASSESSMENTS 4585:

This line item provides for the collection of the \$50 annual assessment per eligible household for sewer lateral repairs.

\$147,500

CONTRACTUAL SERVICES:

Advertising 6160:

This line item provides for publication fees associated with advertising for sewer lateral equipment purchases,

\$200

Miscellaneous Contractual 6210:

This line item provides funds for repairing defective sewer laterals. The cost ceiling is \$3,500/property owner/calendar year.

\$126,000

CAPITAL:

CAPITAL EQUIPMENT 6488:

This line item provides funds for small equipment used in sewer lateral repairs such as the reel and camera for CCTV inspection work.

\$1,000

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.

\$2,500

DEBT SERVICE:

PAYMENT TO GENERAL FUND 6548:

This is line item that provides surplus fund transfers to reduce existing sewer lateral loan from the General Fund.

\$30,000

	Prior Year 01/01/2016 - 12/31/2016	Prior Year 01/01/2017 - 12/31/2017	Prior Year 01/01/2018 - 12/31/2018	Prior Year 01/01/2019 - 12/31/2019	Adopted Budget 01/01/2020 - 12/31/2020	Current Year 01/01/2020 - 10/31/2020	Estimated 2020	Adopted 2021	Projected 2022	Projected 2023	2020-2021 Budget % Change
60 - Sewer Improvements Fund											
Revenues											
60-100-4510 SALE OF CITY PROPERTY		\$2,631	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
60-100-4525 INTEREST INCOME		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
60-100-4585 ASSESSMENTS		\$171,534	\$171,407	\$147,285	\$148,000	\$44,868	\$147,300	\$147,500	\$147,500	\$147,500	-0.34%
60-100-4625 TRANSFER IN		\$0	\$95,000	\$90,000	\$0	\$0	\$0	\$0	\$0	\$0	N/A
		\$174,165	\$266,407	\$237,285	\$148,000	\$44,868	\$147,300	\$147,500	\$147,500	\$147,500	-0.34%
Totals for Department(s) 100 - General:		\$174,165	\$266,407	\$237,285	\$148,000	\$44,868	\$147,300	\$147,500	\$147,500	\$147,500	-0.34%
Total Revenues											
Expenses											
60-403-6000 SALARIES FULL TIME		\$92,497	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
60-403-6005 FULL TIME OVERTIME		\$4,558	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
60-403-6025 LONGEVITY		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
60-403-6065 EMPLOYEE BENEFITS		\$29,579	\$557	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
60-403-6160 ADVERTISING		\$0	\$0	\$0	\$200	\$0	\$0	\$200	\$200	\$200	0.00%
60-403-6210 MISC CONTRACTUAL EXPENSES		\$84,958	\$293,337	\$151,145	\$125,000	\$97,156	\$127,000	\$126,000	\$126,000	\$126,000	0.80%
60-403-6420 SUPPLIES & MATERIALS		\$39,113	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
60-403-6445 MISCELLANEOUS EXPENSES		\$254	\$35	\$12	\$0	\$0	\$0	\$0	\$0	\$0	N/A
60-403-6488 CAPITAL EQUIPMENT		\$1,082	\$0	\$0	\$1,000	\$0	\$0	\$1,000	\$1,000	\$1,000	0.00%
60-403-6535 STREETS & SIDEWALKS		\$1,245	\$1,507	\$0	\$3,500	\$0	\$0	\$2,500	\$2,500	\$2,500	-28.57%
60-403-6548 DEBT SERV GF LOAN		\$0	\$0	\$0	\$20,000	\$0	\$20,000	\$30,000	\$40,000	\$50,000	50.00%
		\$253,287	\$295,436	\$151,157	\$149,700	\$97,156	\$147,000	\$159,700	\$169,700	\$179,700	6.68%
Totals for Department(s) 403 - Sewer:		\$253,287	\$295,436	\$151,157	\$149,700	\$97,156	\$147,000	\$159,700	\$169,700	\$179,700	6.68%
Total Expenses											
BEGINNING FUND BALANCE		\$111,243	\$32,121	\$3,091	\$89,219	\$89,219	\$89,219	\$89,519	\$77,319	\$55,119	0.34%
NET SURPLUS/(DEFICIT)		-\$79,122	-\$29,030	\$86,128	-\$1,700	-\$52,288	\$300	-\$12,200	-\$22,200	-\$32,200	617.65%
ENDING FUND BALANCE		\$32,121	\$3,091	\$89,219	\$87,519	\$36,931	\$89,519	\$77,319	\$55,119	\$22,919	-11.65%

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Capital Improvements Fund

CAPITAL IMPROVEMENTS

ACCOUNT DESCRIPTIONS – FY 2021

Miscellaneous Contractual Expenses 6210 (\$208,262): This line item includes funds for maintenance, support, and subscription contracts on all IT related systems through all departments in the City.

- Administration (\$79,607) – Time Tracking and Financial Systems, Social Media Management and Archiving Systems, Email Marketing system, Adobe Subscriptions for the Communications Manager and Administrative Assistant, the subscription for the City Website, Employee Fraud Monitoring, Visio for the Human Resource Manager, Microsoft Visio for the Human Resources Manager, and the BoardDocs system.
- Planning and Development (\$21,836) – MyGov modules for Code Enforcement, Business Licensing, Request Tracking, Permits, Inspections, and Contractor Registration.
- Public Works (\$13,797) – GIS Asset collection maintenance, Microsoft Visio for Public Works Director, Traffic Sensors, Radar Signs, Fleet and Facility maintenance system, and the Public Works Digital Dashboard Display.
- Information Technology (\$93,022) - 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 Expenses – 6211 (\$20,063): All Fire and EMS systems, CAD Interfaces, Training software, Emergency Notification display, the Code Red Alert and Notification system.

PROP P – POLICE Miscellaneous Contractual Expenses – 6212 (\$60,351): Systems related to Evidence Tracking, License Plate Recognition, Training, Investigations (LeadsOnline), and GPS Tracking, salary for the Accreditation Manager and the Evidence Technician, Role Player for Police Training, and the CALEA membership.

Repairs and Maintenance 6215 \$141,000): This line item provides funds to repair all city vehicles and equipment: Parks and Recreation, Streets, IT, Fire, Police, Administration, and Planning and Development.

COMPUTER/IT EQUIPMENT IMPROVEMENTS

Computer 6330 (\$250,283): This line item provides funds for city-wide IT system upgrades and project implementations.

- Administration (\$41,543) – Continued implementation of a New Financial System, City Hall surveillance camera on back parking lot, video conferencing equipment in 2 large conference rooms in City Hall.
- Planning (\$16,600) – Tablets required for P&Z and ARB committees to be able to begin using BoardDocs
- Public Works (\$30,540) – GIS Asset Collection (Year 1 of 4), Digital Dashboard Display for current day's work, Cooling Unit for City Hall Network Room, Facility and Fleet Maintenance system.
- Information Technology (\$161,600) – VMware Virtual Server Cluster replacement (storage and servers), Server Backup Infrastructure replacement (server and tape library), and annual network security audit.

Admin Computer 6331 (\$3,500): This line item provides funds for 2 laptops for Administration staff based on the IT Desktop and Printer Replacement Plan.

Pub Works Computer 6334 (\$3,600): This line item provides funds for 2 desktop and 1 new tablet for the Public Works staff based on the IT Desktop and Printer Replacement Plan.

Planning Computer 6336 (\$3,300): This line item provides funds for 1 desktop, 1 laptop, and 1 printer for the Planning and Development staff based on the IT Desktop and Printer Replacement Plan.

Judicial Computer 6337 (\$500): This line item provides funds for 1 printer for the Court staff based on the IT Desktop and Printer Replacement Plan.

PROP P FIRE - Computer/Equipment – 6338 (\$73,500): This line item provides funds for 2 desktops, 4 Tablets, and 1 printer replacement for Fire Department staff based on the IT Desktop and Printer Replacement Plan. It also includes implementing the City Badge Access system on doors in the Fire facility, as well as deploying the City Surveillance system at that location.

PROP P POLICE - Computer/Equipment – 6339 (\$38,900): This line item provides funds for 2 desktops, 1 semi-rugged laptop, and 1 printer for Police Department staff based on the IT Desktop and Printer Replacement Plan. It also includes upgrading the Body Worn Cameras to the newest version hardware, , and 2 new vehicle dash camera systems for the 2 vehicles that will be replaced this year.

CAPITAL IMPROVEMENTS AND DEBT SERVICE

Capital Improvement Administration 6500 (\$12,000): This line provides funds for a new desk for the Finance Clerk, office furniture for the Assistant Finance Director, paint Finance wing including all offices, new carpet in all offices and the hallway, remodeling of the current storage room to create an office for the Assistant Finance Director, and remodeling of the current breakroom to allow an area for actual lunch breaks.

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

Capital Improvement – Fire 6510 (\$160,000): This line item provides funds for turnout gear, ballistic vest replacement, and fire station alerting upgrades.

PROP P FIRE Capital 6520 (\$11,000): This line item provides PROP P funds for an ambulance stair chair, and technical rescue equipment.

PROP P POLICE Capital (\$0) 6521: N/A for 2021.

Capital Improvement – Police 6525 (\$160,000): Replacement of four police vehicles

Capital Improvements Public Works 6530 (\$367,630): This line item provides funds for the replacement of equipment and tools, street signs, capital projects at city hall, police department, streetlights, and a sanitation truck, as well as funds for surveying, design, and other tasks.

Street Signs	\$15,000
Equipment (chain saws, pressure washer, hoses, etc.)	\$2,000
Traffic Calming Devices	\$50,000
City Hall- LED Interior Light Conversion	\$6,000
City Hall- Repairs to North Entrance Stairs	\$25,000
Strassner Yard- Fence Repairs	\$10,000
PD- HVAC System Replacement	\$85,000
Surveying City Properties (in conjunction with Parks Survey Project)	\$22,000
PW Design Services for Proposed Breckenridge Ind. Ct.	\$102,630
Ameren Street Light Additions & Solar Lights	\$50,000
Sanitation 2 (VIN#7508)- 2011 Freightliner- Lease for 3-year term/purchase	See acct 6540 below
Total	\$367,630

- Street Signs- replacement cost includes posts, hardware, and respective signage
- Equipment- chain saws and other purchases needed for creek clearing and tree limb removal from streets; washing streets prior to crack sealing
- Traffic calming devices include radar enabled speed limits signs, and any devices deemed necessary to mitigate speed issues and improve safety
- City Hall- replacement of fluorescent lighting units to LED lighting units on first floor
- City Hall- repair/replace obsolete concrete stairs on north entrance (post office side)
- Strassner Yard- partial replacement of front fence segment at sanitation yard east of Memorial Park
- Police Department- replace obsolete HVAC system due to frequent failures and limited useful life of existing system
- Surveying city owned properties is a project with Parks to assist in confirmation of ownership of trails, paths, and other property that connects city streets or areas that have been maintained and require rights-of-way be confirmed
- Public Works Design Services- preliminary design work for replacement facilities for Parks & Public Works at Breckenridge Industrial Court to replace 8330 Manchester Road campus
- Ameren streetlights/solar lights project continues with lights in Ward 1- York Village and other locations that were not completed in Phase 1 during FY 2019
- Sanitation Truck 2 (VIN #7508)- existing 2011 Freightliner trash truck is obsolete and requires replacement of similar unit using a lease/purchase agreement to distribute capital costs over multiple budget cycles

STREETS & SIDEWALKS 6535 (\$693,560) - This line item includes funds for 4 asphalt mill and overlay street projects, 3 concrete slab projects in Hanley Industrial Court/Strassner Drive area, surface sealant applications to numerous asphalt streets, and sidewalk/curb projects including foam leveling and full replacement of slabs per field assessment. In addition, funds are budgeted for professional engineering evaluation of street inventory since the existing inventory condition report is from 2011 and various pavement changes have occurred since that time. Funds are budgeted for proposed street/traffic engineering studies as needed such as STP applications. Street surface preservation coatings over existing pavement are scheduled to resume in FY 2021.

Sidewalk/Concrete Slab/Curb Work		\$100,000
Street Inventory & Pavement Assessment		\$ 12,000
Street Engineering Studies		\$ 20,000
Mill & Overlay Wrenwood Lane (west of Brentwood Blvd) Strassner Drive (Brentwood Blvd to Urban Ave) Urban Ave (north of Strassner Drive) Parkridge Alley (north of Litzsinger Rd)		\$ 175,128
Surface Sealants applied to FY 2015 mill/overlay streets		\$ 167,074
Remove & Replace Concrete- Ice Cream Specialties, Strassner Dr., Little Fishes		\$ 219,358
Total		\$693,560

Debt Service – 2021 Lease/Purchase 6540: (\$86,250) This line item includes funds for the annual debt service payment on the 2021 lease/purchase issue of \$258,750 for Sanitation Truck #2.

Debt Service – Series 2017 Refunding 2009 COP 6547 (\$10,000): 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 (principal only).

Debt Service – 2020 Lease/Purchase 6542: (\$116,840) This line item includes funds for the annual debt service payment on the 2020 lease/purchase issue of \$348,120 used for purchase of a new ambulance.

Debt Service - Series 2014 COP (refunded 2003) 6553 (\$49,300): 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.

Capital Improvement - Sanitation 6554 (\$15,000): This line item provides funds for recycle carts, recycle bins and trash dumpsters for new residents and replacement of old units.

Debt Service – Interest and Fiscal Charges 6556 (\$156,000):

Rosalie Avenue Pedestrian Improvements STP 6620 (\$401,438): The construction phase is planned for the FY 2021 budget. The total FY 2021 budget amount is 80% federally funded with a 20% local match.

**5-YEAR CAPITAL IMPROVEMENT PLAN
(REVENUES and EXPENDITURES)**

		Adopted	Projected	Projected	Projected	Projected
	REVENUES	2021	2022	2023	2024	2025
4025	Sales Tax	2,673,470	2,700,205	2,727,207	2,740,843	2,754,547
4030	Litzinger Road STP					
4026	Recycle Grant	6,000				
New	Rosalie Ave STP	401,438				
4510	Sale of City Property	5,000	5,000	5,000	5,000	5,000
4525	Interest Income	10,353	10,611	10,877	10,986	11,096
4599	Debt Proceeds					
4625	Transfers In	203,814	202,690	207,568	250,000	250,000
	TOTAL REVENUES	3,300,075	2,918,506	2,950,652	3,006,829	3,020,643
	EXPENDITURES					
6210	TOTAL MISCELLANEOUS CONTRACTUAL	208,262	227,820	235,042	237,524	244,318
6211 (Prop P Fire)	PROP P FIRE MISC CONTRACTUAL					
	CAD Interface (Global) for ESO	1,337	1,377	1,418	1,461	1,505
	FD Emergency Reporting Software	3,390	3,492	3,597	3,705	3,816
	CAD Interface (Global) for FD Emergency Reporting	649	668	688	709	730
	Public Safety Information System for Displays in FD (FirstArriving)	1,067	1,099	1,132	1,166	1,201
	Active 911 Subscription - Department Wide	348	359	369	380	392
	Target Solutions - Training Software Department Wide	3,823	3,938	4,056	4,178	4,303
	StreetWise CAD (4 tablets and Global Interface)	923	951	979	1,008	1,039
	ESO - Bi-directional connection for an ESO HER customer for Health Data Exchange (HDE) - For Patient Care Reports for Billing	525	541	557	574	591
	Code Red Emergency Alert and Notification System (w/ Weather Warn)	8,000	8,240	8,487	8,742	9,004
6211 (Prop P Fire)	TOTAL PROP P FIRE MISC CONTRACTUAL	20,063	20,665	21,285	21,923	22,581
6211 (Prop P Police)	PROP P POLICE MISC CONTRACTUAL					
	ITI (Omnigo) / Tracker Evidence Management	6,386	6,578	6,775	6,978	7,187
	Vigilant LPR Annual Maintenance - 1 Vehicle (3 cameras) and 1 Messaging Trailer (2 Cameras) - \$775 per camera	3,991	4,111	4,234	4,361	4,492
	US Fleet Tracking (GPS) - 15 Units and 1 "bait" tracker (\$310 / mo)	3,832	3,947	4,065	4,187	4,312
	Gaurdian Tracking	1,660	1,710	1,761	1,814	1,869
	PowerDMS (qty 40) - \$61 each	2,440	2,513	2,589	2,666	2,746
	McAfee (REJIS MDT's) - Qty 16 @ \$24 each	384	396	407	420	432
	REJIS / ENTRUST Tokens (4 - Spiess, McIntyre, Hawkins, Boshert)	108	111	115	118	122
	Leads Online - TotalTrack Investigation System	2,305	2,374	2,446	2,519	2,594
	BatchGeo (PIN Mapping Software) - Sr Analyst (qty 1)	180	185	191	197	203
	Accreditation Manager	20,000	20,000	20,000	20,000	20,000
	Role Players for Training Program	15,000	15,000	15,000	15,000	15,000
	CALEA membership	4,065	4,100	4,200	4,300	4,400
6211 (Prop P Police)	TOTAL PROP P POLICE MISC CONTRACTUAL	60,351	61,025	61,783	62,560	63,358

**5-YEAR CAPITAL IMPROVEMENT PLAN
(REVENUES and EXPENDITURES)**

		Adopted	Projected	Projected	Projected	Projected
		2021	2022	2023	2024	2025
6215	TOTAL REPAIR/MAINT-BUILDING-EQUIPMENT	141,000	141,000	141,000	141,000	141,000
6330	DATA SYSTEMS					
ADMIN	Finance System	24,568				
ADMIN	Integration between ADP and the New Finance System					
ADMIN	Migrate City Hall Surveillance to Avigilon (4 cameras)			6,318		
ADMIN	New Finance System	28,343				
ADMIN	Integration between ADP/MyGov/RecTrac and the New Finance System	10,000				
ADMIN	3-head camera to cover lower City Hall/Library parking lot	1,200				
ADMIN	Logitech Meetup in 2 City Hall Meeting Rooms	2,000				
COURT	Scanners required for ShowMeCourts (qty 2)					
PL	BoardDocs for P&Z and ARB Meetings	16,600				
PW	GIS Mapping of City Assets	12,500	12,500	12,500	12,500	
PW	Public Works Digital Dashboard Display	6,000				
PW	City Hall IT Closet Cooling Unit	7,000				
PW	Asset Essentials (implementation and training) - Facility and Fleet Maintenance	5,040				
PW	Aviligon Surveillance Server Replacement					2,500
IT	AV Equipment Upgrades - City Wide	2,000	2,000	2,000	2,000	2,000
IT	Network Security Audit (Part of Clayton Agreement)	10,300	10,609	10,927	11,255	11,593
IT	Network connection and 1 camera installed in 2 Parks - Hanley and Oak Tree					
IT	Sonic Wall - Firewalls - Scheduled Replacements (qty 2)					
IT	Replace Physical Domain Controller (DC3)					
IT	30 Cable Runs at City Hall - Home Run FIN/ADMIN all to network Room					
IT	AV for 2 new Conference Rooms in Remodeled City Hall					
IT	Infrastructure - Shared Data Storage	56,000				
IT	Infrastructure - VMWare ESXi Hosts (Virtual Servers) - 3	39,000				
IT	Infrastructure - VEEAMSRV (Backup Server)	19,000				
IT	Infrastructure - Backup Tape Drive	14,000				
IT	Infrastructure - Data Center APC Smart PDU's (qty 2 - 7830)	1,300				
IT	Data Center A5700 iSCSI Storage Switches (replacing 5800's) - qty. 2 - 24 port Stacked	20,000				
IT	Disaster Recover Planning		5,000			
IT	Disaster Recover Implementation - Veeam		25,000			
IT	Data Center Aruba 3810M Network Switches (replacing 5500's) - qty. 2 - 48 port Stacked				17,000	
IT	City Aruba 2930M Network Switches (replacing 5120's and 2920) - qty 3 - 48port, qty 5 - 24port				19,000	
IT	Data Center APC InRow SC Cooling unit				23,000	
IT	Data Center APC Symetra LX 16000 UPS				50,000	
IT	Data Center APC Smart PDU's (qty 2 - 8841)				1,700	
IT	Replace Physical Shoretel Server (SHORETEL)				10,000	
IT	Phone System Replacement				90,711	
IT	Fortinet Firewalls - Scheduled Replacements (qty 2)					10,000
6330	TOTAL DATA SYSTEMS	250,283	55,109	25,427	237,166	26,093

**5-YEAR CAPITAL IMPROVEMENT PLAN
(REVENUES and EXPENDITURES)**

		Adopted	Projected	Projected	Projected	Projected
		2021	2022	2023	2024	2025
6331	COMPUTERS-ADMIN					
	COMPUTERS					
ADMIN	City Administrator iPad					
ADMIN	ADCITYADMIN					
ADMIN	ADCITYADMINLPTP					
ADMIN	FDCHIEFN					
ADMIN	COUNCILCHAMBERP	1,600				
ADMIN	FINDIRLPTP	1,900				
ADMIN	FIN-DIRECTOR					
ADMIN	HR-SUP		1,900			
ADMIN	COUNCILCHAMBERS			1,200		
ADMIN	CH-CONF01			1,200		
ADMIN	AD-DEPCLERKNB			1,600		
ADMIN	FIN-CLERK			1,200		
ADMIN	FIN-APCLERK			1,200		
ADMIN	FIN-ARCLERK			1,200		
ADMIN	ADCOMMMGR-S19				1,900	
ADMIN	ADCITYADMIN					1,900
ADMIN	FDCHIEFN					1,600
	PRINTERS					
ADMIN	HP LaserJet P3010 Series					
ADMIN	HP LaserJet M402dn			500		
ADMIN	Color LaserJet M477 fdw			500		
ADMIN	HP LaserJet M402dn			500		
ADMIN	Admin AssistanctOffice (Susan C.)				500	
ADMIN	Karens Desktop Printer					
ADMIN	CHFRONTDESKPRN					
ADMIN	CITYMGRPRT					
ADMIN	CMCOPIER					
ADMIN	FINCOPIER					
ADMIN	HR printer					
ADMIN	NP15458CE					

**5-YEAR CAPITAL IMPROVEMENT PLAN
(REVENUES and EXPENDITURES)**

		Adopted	Projected	Projected	Projected	Projected
		2021	2022	2023	2024	2025
ADMIN	HP LaserJet 8100 Series					
6331	TOTAL COMPUTERS-ADMIN	3,500	1,900	9,100	2,400	3,500
6334	COMPUTERS-PUBLIC WORKS					
PW	PWCLEK			1,100		
	COMPUTERS					
PW	PW-PROJECTMAN					
PW	PWKIOSK	1,400				
PW	Public Works iPad2 (with Cell)	800				
PW	MECHANIC	1,400				
PW	Public Works iPad1		800			
PW	PW-SUPERVISOR			1,200		
PW	PW-Director-S18			1,900		
PW	PW-Lunchroom				1,200	
PW	PW-PROJECTMAN					1,900
	PRINTERS					
PW	PWDIRPRN					
PW	Aficio SP 5210SR					
6334	TOTAL COMPUTERS-PUBLIC WORKS	3,600	800	3,100	1,200	1,900
6335	COMPUTERS-LEGISLATIVE					
LEG	Mayor iPad				800	
LEG	BOA iPad				800	
LEG	BOA iPad				800	
LEG	BOA iPad				800	
LEG	BOA iPad				800	
LEG	BOA iPad				800	
LEG	BOA iPad				800	
LEG	BOA iPad				800	
LEG	BOA iPad				800	
LEG	CH-MAYOR			1,200		
6335	TOTAL COMPUTERS-LEGISLATIVE	0	0	1,200	7,200	0

**5-YEAR CAPITAL IMPROVEMENT PLAN
(REVENUES and EXPENDITURES)**

		Adopted	Projected	Projected	Projected	Projected
		2021	2022	2023	2024	2025
6336	COMPUTERS-PLANNING/DEV					
	COMPUTERS					
P/D	PLTP5					
P/D	PLTP4					
P/D	PLTP6					
P/D	CUST-SERV	1,200				
P/D	PLPROJECTOR	1,600				
P/D	PL-CODEENFORCE		1,200			
P/D	PL-CLERK			1,200		
P/D	PL-DIRECTOR			1,200		
P/D	PLTP5					3,000
P/D	PLTP4					3,000
P/D	PLTP6					3,000
	Printers					
P/D	PLleadInpPRN	500				
P/D	PlanDirDeskPrinter					
6336	TOTAL COMPUTERS-PLANNING/DEV	3,300	1,200	2,400	0	9,000
6337	COMPUTERS-JUDICIAL TOTAL					
	COMPUTERS					
JUD	CT-ADMIN			1,200		
JUD	CT-DEPCLERK			1,200		
JUD	CT-LAPTOP1				1,600	
JUD	CT-LAPTOP2				1,600	
	Printers					
JUD	COURTCOPIER	500				
JUD	CourtsDirPRN		1,500			
6337	TOTAL COMPUTERS-JUDICIAL	500	1,500	2,400	3,200	0

**5-YEAR CAPITAL IMPROVEMENT PLAN
(REVENUES and EXPENDITURES)**

		Adopted	Projected	Projected	Projected	Projected
		2021	2022	2023	2024	2025
6338 (Prop P)	PROP P FIRE COMPUTERS					
	COMPUTERS					
FD	FDCAP1	1,400				
FD	FDCAP2	1,400				
FD	Brentwood 2514	2,400				
FD	Brentwood 2517	2,400				
FD	Asst Chief's iPad	2,400				
FD	Chief's iPad	2,400				
FD	AD-ADMINASSTTB			1,900		
FD	FD-ASSTCHIEFTB			1,900		
FD	FD-CHIEFTB			1,900		
FD	FD-JOKER			1,200		
FD	FD-TRAININGRM			1,200		
FD	FD-TRAININGTV			1,200		
FD	FD-OFFICER01			1,200		
FD	FD-OFFICER02			1,200		
FD	FD-OFFICER03			1,200		
FD	FDMEDOFF - SurfacePro				1,900	
	Printers					
FD	CheifPRN (purchased 2009)	500				
FD	FDRIPANDRUN (HPLJ M402n)		500			
FD	AsstChiefPRN					
FD	Spare					
FD	FDCOPIER					
	Projects					
FD	Deploy City Door Access System in the Fire Department (11 doors)	50,600				
FD	Deploy City Surveillance System in the Fire Department (6 cameras / 8 lenses)	10,000				
6338 (Prop P)	TOTAL PROP P FIRE COMPUTERS	73,500	500	12,900	1,900	0

**5-YEAR CAPITAL IMPROVEMENT PLAN
(REVENUES and EXPENDITURES)**

		Adopted	Projected	Projected	Projected	Projected
		2021	2022	2023	2024	2025
6339 (Prop P)	PROP P POLICE COMPUTERS					
	COMPUTERS					
PD	PDADMIN	1,200				
PD	PDPROFSTDS	1,200				
PD	BrentwoodPD10	2,500				
PD	BRENT-LPR			6,300		
PD	PD-DETDISP			1,200		
PD	PD-EVIDENCE			1,200		
PD	PD-ANALYST			1,200		
PD	PD-CHIEF			1,200		
PD	PD-DET01			1,200		
PD	PD-DET02			1,200		
PD	PD-DET03			1,200		
PD	PD-DETSRGT			1,200		
PD	PD-EVIDTECH			1,200		
PD	PD-MAJOR01			1,200		
PD	PD-ROLLCALL01			1,200		
PD	PD-ROLLCALL02			1,200		
PD	PD-ROLLCALL03			1,200		
PD	PD-TRAINING			1,200		
PD	BW-PD08-18			6,500		
PD	PD-CONFERENCE01				1,200	
PD	BW-PD01-19				6,500	
PD	BW-PD02-19				6,500	
PD	BRTPD-35-19				6,500	
PD	BRTPD-31-19				6,500	
PD	BRTPD-44-19				6,500	
PD	BRTPD-33-19				6,500	
PD	BW-PD07-19				6,500	
PD	Additional Patrol Vehicle (BRENTWOODPD34)				6,500	
PD	ROLL-CALL-16					1,800
PD	TRAFFIC-COUNT					1,600
PD	PD-OFFSAFETY					1,600
PD	Sgt.'s Room Compute1					1,200
PD	Sgt.'s Room Computer 2					1,200
PD	Sgt.'s Room Computer 3					1,200
PD	Sgt.'s Room Computer 4					1,200
PD	PD Analyst Laptop					1,600

**5-YEAR CAPITAL IMPROVEMENT PLAN
(REVENUES and EXPENDITURES)**

		Adopted	Projected	Projected	Projected	Projected
		2021	2022	2023	2024	2025
	Printers					
PD	ET0021B70A3A39					
PD	PDETPRN					
PD	TrafficPrinter (purchased 2006)					
PD	AsstChiefPRN (purchased 2006)	500				
PD	PDBOOKING		500			
PD	RollCallScanner (Scansnap ix500)				500	
PD	PDCHIEFPRN					500
PD	Upgrades required for Panasonic MK4 Body Camera upgrades - 8 bay charging docks (3) and common pair docks (7) for the vehicles	13,500				
PD	Patrol Dash Cameras - 2 new vehicles	20,000				
PD	Avigilon Surveillance Server Replacement			7,000		
6339 (Prop P)	TOTAL PROP P POLICE COMPUTERS	38,900	500	36,600	53,700	11,900
6500	CAPITAL IMPROVEMENT ADMIN					
ADMIN	Repaint, recarpet, remodel for new office, new office furniture	12,000	0	0	0	0
6500	TOTAL CAPITAL IMPROVEMENT ADMIN	12,000	0	0	0	0
6505	TOTAL Capital Imp-Bldg Maint	40,000	40,000	45,000	45,000	45,000
6510	FIRE CAPITAL					
FD	Building- TOG cleaning and decon room const. and equip.		175,000			
FD	Building- Tube heaters for engine bay					
FD	Building- Engine room floor					
FD	Building- ADA- elevator, parking, new entrance					
FD	Building- Fire Station alerting	10,000	10,000			
FD	Ballistic Helmets			12,000		
FD	Ballistic Vests	25,000				
FD	Physical Fitness Equipment					
FD	Replace 26 two way radios					225,000
FD	23 sets of Turnout Gear	125,000				
FD	Thermal Imaging Cameras				35,000	
FD	Basement multi purpose room furniture					
FD	SCBA Compressor					90,000
FD	ADA Barrier Removal Project					
FD	Brentwood Bound UTV		35,000			

**5-YEAR CAPITAL IMPROVEMENT PLAN
(REVENUES and EXPENDITURES)**

		Adopted	Projected	Projected	Projected	Projected
		2021	2022	2023	2024	2025
	VEHICLE REPLACEMENT FIRE					
FD	2020 Chevrolet Tahoe Command Vehicle and equip. VIN-				68,750	
FD	2020 Chevrolet Tahoe Command Vehicle and equip. VIN-					68,750
FD	2010 Reserve Ford Explorer Command Vehicle Vin #9652					
FD	2004 GMC Medtec Reserve Ambulance					
FD	2012 Ford MedTec Ambulance and equipment (replace in 2026)					
FD	Inflatable boat, motor, and trailer					
FD	2002 Pierce Reserve Engine and equipment					
FD	2013 Pierce Rescue Pumper and equip.(replace in 2033)					
6510	TOTAL FIRE CAPITAL	160,000	220,000	12,000	103,750	383,750
6520 (Prop P)	PROP P FIRE CAPITAL					
FD	TECHNICAL RESCUE EQUIPMENT	7,000				
FD	STAIR CHAIR FOR NEW AMBULANCE	4,000				
FD	Two AED Replacements					
FD	SCBA Compressor					
FD	Replace two gas detectors					
FD	Replace one radiation monitor					
FD	Design/build a turnout gear storage and cleaning area		120,000	75,000		
6520 (Prop P)	TOTAL PROP P FIRE CAPITAL	11,000	120,000	75,000	0	0
6521 (Prop P)	PROP P POLICE CAPITAL	0	0	0	0	0
6525	POLICE CAPITAL					
PD	Replace mobile and portable radios		30,000			
PD	Replace body armor		20,000			
PD	Police Vehicles	160,000	162,400	164,836	167,309	169,818
6525	TOTAL POLICE CAPITAL	160,000	212,400	164,836	167,309	169,818

**5-YEAR CAPITAL IMPROVEMENT PLAN
(REVENUES and EXPENDITURES)**

		Adopted	Projected	Projected	Projected	Projected
		2021	2022	2023	2024	2025
6535	STREETS/SIDEWALKS					
PW	Sidewalk Work	100,000	100,000	100,000	100,000	100,000
PW	Street Engineering Studies	20,000	20,000	20,000	20,000	20,000
PW	Street Inventory	12,000				
PW	Mill & Overlay	62,980				
PW	Wrenwood Ln (west of Brentwood Blvd)	58,625				
PW	Strassner Dr (Brentwood Blvd to Urban Ave)	32,964				
PW	Urban Ave (north of Strassner Dr)	20,559				
PW	Parkridge Alley (north of Litzsinger)	21,188				
PW	Surface Sealant Annalee Ave (Manchester to Litzsinger)	15,703				
PW	Surface Sealant High School Dr (Eager Rd to Wrenwood Ln)	6,980				
PW	Surface Sealant High School Dr (Wrenwood Ln to West Swan Circle)	10,660				
PW	Surface Sealant High School Dr (West Swan Circle to Moritz Ave)	6,810				
PW	Surface Sealant High School Dr (Moritz Ave to Bridgeport Ave)	5,640				
PW	Surface Sealant High School Dr (Bridgeport Ave to White Ave)	5,316				
PW	Surface Sealant High School Dr (White Ave to Harrison Ave)	4,874				
PW	Surface Sealant High School Dr (Harrison Ave to Litzsinger Rd)	22,490				
PW	Surface Sealant High School Dr (Litzsinger Rd to Powell Ave)	5,412				
PW	Surface Sealant High School Dr (Powell Ave to divide north of Manch)	22,398				
PW	Surface Sealant Louis Ave (Manchester Rd to dead-end north of Flor)	10,547				
PW	Surface Sealant Pine Ave (Brentwood Blvd to east to Woodsey Dr)	4,399				
PW	Surface Sealant Spanish Dr	6,994				
PW	Surface Sealant Tilles Dr	5,217				
PW	Surface Sealant Urban Dr (Pine Ave to Lawn Ave)	1,027				
PW	Surface Sealant Urban Dr (Lawn Ave to Strassner Dr)	4,143				
PW	Surface Sealant Urban Dr (Strassner Dr north to dead-end)	3,276				
PW	Surface Sealant Wrenwood Ln (Swallow Dr to Eager Rd)	4,000				
PW	Surface Sealant Woodsey Dr	100,000	183,800			
PW	Remove & Replace Concrete- Ice Cream Specialties	65,010				
PW	Remove & Replace Concrete- 1336 Strassner	54,348				
PW	Remove & Replace Concrete- Little Fishes		196,113			
PW	Remove & Replace Concrete- Parkridge Ave (Litzsinger Rd to White Ave)		237,863			
PW	FY 2022 Streets- Sealants Total			349,726		
PW	FY 2023 Streets- Sealants Total				362,292	
PW	FY 2024 Streets- Sealants Total					122,669
PW	FY 2025 Streets-Sealants Total					

**5-YEAR CAPITAL IMPROVEMENT PLAN
(REVENUES and EXPENDITURES)**

6530	TOTAL STREETS/SIDEWALKS	693,560	737,776	469,726	482,292	242,669
		Adopted	Projected	Projected	Projected	Projected
		2021	2022	2023	2024	2025
PW	Street Signs	15,000	15,000	10,000	10,000	10,000
PW	Equipment (chain saws, pressure washer, hoses, etc.)	2,000	2,000	2,000	2,000	2,000
PW	Traffic Calming Devices (signs, speed cushions, etc.)	50,000	20,000	20,000	20,000	20,000
PW	Floor Scrubber			10,000		
PW	Evaporating Fan for PW Garage		3,000			
PW	Ice Machine		3,200			
PW	Bobcat Mini-excavator & Trailer		65,000			
PW	Miscellaneous Mechanic Tools-Diagnostic Machine				2,500	
PW	2 Mechanic Tool Boxes		3,000			
PW	2 Backflow Valves		2,500			
PW	Street Lights- Vinyl Banners for Decorative Posts		4,800			
PW	City Hall Parking Lot Resurfacing Project		138,700			
PW	City Hall Conversion to LED Interior Lights for Sustainability	6,000				
PW	City Hall Replacement of North Entrance Steps/Gutters	25,000				
PW	PW Bldg Fence Improvements- Replacement Chainlink & Privacy Slats		10,000			
PW	PW Bldg Parking Lot Improvements		20,000			
PW	Strassner Yard Fence Removal & Replacement	10,000	10,000	10,000	10,000	
PW	PD HVAC Sytem Replacement	85,000				
PW	Surveying City Properties (in conjunction with Parks Surveying Proje	22,000				
PW	PW Design Services for Porposed Breckenridge Ind CT Parks/PW Ca	102,630				
PW	Ameren Street Light Additions & Solar Lights	50,000	50,000	50,000	50,000	50,000
PW	VEHICLE REPLACEMENT PUBLIC WORKS (SEE LEASED DEBT SERVICE-LAST PAGE OF CHART)					
PW-Streets	Streets-2002 GMC Chipper Truck VIN #4564-Truck 59					
PW-Streets	Streets-1994 GMC Truck VIN #3708-Truck 71					
PW-Streets	Streets-2005 Ford Cab & Chassis VIN #9284-Truck 76					
PW-Sewer	Sewer-1997 Medtec Ambulance VIN #9543- Truck 48- Tool Bed Insert for Replaced Truck					
PW-Sanitation	Sanitation- 2011 Freightliner VIN #7508- Truck 2					
PW-Streets	Streets- 2006 Elgin Street Sweeper VIN #8898- Truck 72					
PW-Sanitation	Sanitation- 2013 Freightliner VIN #9567- Truck 1					
PW-Streets	Streets- 2008 GMC C7500 Truck VIN #3019- Truck 56					
6530	TOTAL PUBLIC WORKS CAPITAL	367,630	347,200	102,000	94,500	82,000
6554	SANITATION CAPITAL					
	Recycle Carts, Bins, Trash Dumpsters	15,000	15,000	15,000	15,000	15,000
6554	TOTAL SANITATION CAPITAL	15,000	15,000	15,000	15,000	15,000
6540	Lease Sanitation Truck 2	86,250	86,250	86,250		
6541	Lease Street Sweeper	0	87,000	87,000	87,000	
401-6542	Lease Sanitation Truck 1	0	0	91,000	91,000	91,000
601-6542	Ambulance Lease	116,840	116,840	58,420		
6547	Debt Serv - Series 2017 Refunding 2009	10,000	20,000	15,000	680,000	715,000
6553	Debt Serv - Series 2014 Refunding 2003	49,300	46,400	49,300	0	0
6556	INTEREST AND FISCAL CHARGES	156,000	152,000	149,000	147,000	145,000
6620/4029	Rosalie Ped Improvments STP	401,438	0	0	0	0
NEW	FIRE TRUCK LEASE (3 YEARS)	0	0	231,840	231,840	231,840
	TOTAL EXPENDITURES	3,082,277	2,712,885	2,203,609	2,914,464	2,644,727
	NET GAIN/(LOSS)	217,798	205,621	747,043	92,365	375,916

	Prior Year	Prior Year	Prior Year	Adopted Budget	Current Year	Estimated	Adopted	Projected	Projected	2020-2021
	01/01/2017 - 12/31/2017	01/01/2018 - 12/31/2018	01/01/2019 - 12/31/2019	01/01/2020 - 12/31/2020	01/01/2020 - 10/31/2020	2020	2021	2022	2023	Budget % Change
40 - Capital Improvements Fund										
Revenues										
40-100-4002 AD VALOREM TAXES	-\$646	\$0	-\$40	\$0	\$0	\$0	\$0	\$0	\$0	N/A
40-100-4025 SALES TAX	\$2,497,874	\$2,560,988	\$2,597,036	\$2,700,013	\$2,173,728	\$2,647,000	\$2,673,470	\$2,700,205	\$2,727,207	-0.98%
40-100-4026 RECYCLE GRANT	\$0	\$0	\$0	\$0	\$12,300	\$12,300	\$6,000	\$0	\$0	N/A
40-100-4029 ROSALIE AVENUE STP	\$0	\$0	\$15,937	\$80,800	\$13,517	\$13,600	\$401,438	\$0	\$0	396.83%
40-100-4030 LITZINGER ROAD STP	\$411,243	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
40-100-4032 HIC PEDESTRIAN STP	\$85,800	\$544,840	\$102,250	\$0	\$0	\$0	\$0	\$0	\$0	N/A
40-100-4205 GRANTS	\$0	\$5,950	\$1,050	\$0	\$0	\$0	\$0	\$0	\$0	N/A
40-100-4510 SALE OF CITY PROPERTY	\$40,137	\$0	\$0	\$5,000	\$8,225	\$8,225	\$5,000	\$5,000	\$5,000	0.00%
40-100-4525 INTEREST INCOME	\$9,043	\$9,053	\$20,198	\$10,100	\$7,166	\$10,100	\$10,353	\$10,611	\$10,877	2.50%
40-100-4625 TRANSFER IN	\$150,000	\$641,000	\$232,212	\$184,635	\$0	\$184,635	\$203,814	\$202,690	\$207,568	10.39%
40-100-4950 INTERGOVERNMENTAL REVENUE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
Totals for Department(s) 100 - General:	\$3,193,451	\$3,761,832	\$2,968,644	\$2,980,548	\$2,214,936	\$2,875,860	\$3,300,075	\$2,918,506	\$2,950,652	10.72%
Total Revenues	\$3,193,451	\$3,761,832	\$2,968,643	\$2,980,548	\$2,214,936	\$2,875,860	\$3,300,075	\$2,918,506	\$2,950,652	10.72%

	Prior Year	Prior Year	Prior Year	Prior Year	Current Year	Estimated	Adopted	Projected	Projected	2020-2021
	01/01/2017 - 12/31/2017	01/01/2018 - 12/31/2018	01/01/2019 - 12/31/2019	01/01/2020 - 12/31/2020	01/01/2020 - 10/31/2020	2020	2021	2022	2023	Budget % Change
Expenses										
40-101-6331 ADMINISTRATION COMPUTER	\$4,377	\$4,335	\$619	\$4,600	\$0	\$4,500	\$3,500	\$1,900	\$9,100	-23.91%
40-101-6500 CAPITAL IMPROVEMENT ADMIN	\$0	\$0	\$0	\$0	\$0	\$0	\$12,000	\$0	\$0	N/A
Totals for Department(s) 101 - Administration:	\$4,377	\$4,335	\$619	\$4,600	\$0	\$4,500	\$15,500	\$1,900	\$9,100	236.96%
40-103-6335 LEGISLATIVE COMPUTER	\$0	\$860	\$0	\$7,200	\$0	\$7,200	\$0	\$0	\$1,200	-100.00%
Totals for Department(s) 103 - Legislative:	\$0	\$860	\$0	\$7,200	\$0	\$7,200	\$0	\$0	\$1,200	-100.00%
40-212-6211 Prop P Fire Misc Cont	\$0	\$0	\$14,132	\$12,706	\$15,280	\$15,500	\$20,063	\$20,665	\$21,285	57.90%
40-212-6338 COMP/EQUIP PROP P FIRE	\$0	\$0	\$24,894	\$1,300	\$0	\$0	\$73,500	\$500	\$12,900	5553.85%
40-212-6520 County Tax Prop P	\$0	\$0	\$43,857	\$22,000	\$15,888	\$22,000	\$11,000	\$120,000	\$75,000	-50.00%
Totals for Department(s) 212 - PROP P Fire:	\$0	\$0	\$82,883	\$36,006	\$31,168	\$37,500	\$104,563	\$141,165	\$109,185	190.40%
40-220-6333 POLICE COMPUTER	\$0	\$18,653	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
40-220-6510 CAPITAL IMPROVEMENT FIRE	\$303,859	\$421,164	\$30,272	\$280,000	\$184,437	\$280,000	\$160,000	\$220,000	\$12,000	-42.86%
40-220-6525 CAPITAL IMPROVEMENT POLICE	\$38,799	\$23,445	\$112,746	\$160,000	\$162,382	\$163,000	\$160,000	\$212,400	\$164,836	0.00%
Totals for Department(s) 220 - Police:	\$342,658	\$463,262	\$143,018	\$440,000	\$346,819	\$443,000	\$320,000	\$432,400	\$176,836	-27.27%
40-221-6332 POLICE SEIZURE COMPUTER	\$7,711	\$7,929	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
Totals for Department(s) 221 - Police Seizure:	\$7,711	\$7,929	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
40-222-6211 Prop P Poi Misc Con	\$0	\$0	\$44,063	\$24,729	\$36,851	\$38,000	\$60,351	\$61,025	\$61,783	144.05%
40-222-6339 COMP/EQUIP POLICE PROP P	\$0	\$0	\$51,376	\$113,700	\$67,033	\$112,525	\$38,900	\$500	\$36,600	-65.79%
40-222-6521 Prop Police Capital	\$0	\$0	\$9,952	\$10,200	\$0	\$10,200	\$0	\$0	\$0	-100.00%
Totals for Department(s) 222 - PROP P Police:	\$0	\$0	\$105,391	\$148,629	\$103,884	\$160,725	\$99,251	\$61,525	\$98,383	-33.22%
40-301-6337 JUDICIAL COMPUTER	\$0	\$1,951	\$3,196	\$0	\$0	\$0	\$500	\$1,500	\$2,400	N/A
40-301-6515 CAPITAL IMPROVEMENT JUDICIAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
Totals for Department(s) 301 - Courts:	\$0	\$1,951	\$3,196	\$0	\$0	\$0	\$500	\$1,500	\$2,400	N/A

Expenses	Prior Year	Prior Year	Prior Year	Adopted Budget	Current Year	Estimated	Adopted	Projected	Projected	2020-2021
	01/01/2017 - 12/31/2017	01/01/2018 - 12/31/2018	01/01/2019 - 12/31/2019	01/01/2020 - 12/31/2020	01/01/2020 - 10/31/2020	2020	2021	2022	2023	Budget % Change
40-401-6334 PUB WKS COMPUTER	\$2,412	\$0	\$592	\$2,000	\$0	\$1,900	\$3,600	\$800	\$3,100	80.00%
40-401-6505 CAPITAL IMPROVEMENT BLDG MINT	\$25,808	\$43,722	\$54,654	\$40,000	\$53,312	\$56,000	\$40,000	\$40,000	\$45,000	0.00%
40-401-6530 CAPITAL IMPROVEMENT P.W.	\$52,593	\$308,912	\$744,517	\$723,914	\$478,470	\$555,000	\$367,630	\$347,200	\$102,000	-49.22%
40-401-6535 STREETS & SIDEWALKS	\$722,918	\$900,392	\$348,094	\$498,034	\$50,106	\$52,000	\$693,560	\$737,776	\$469,726	39.26%
40-401-6540 LEASE SANITATION TRUCK 2	\$0	\$0	\$0	\$0	\$0	\$0	\$86,250	\$86,250	\$86,250	N/A
40-401-6541 LEASE STREET SWEEPER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$87,000	\$87,000	N/A
40-401-6542 LEASE SANITATION TRUCK 1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$91,000	N/A
40-401-6618 LITZINGER ROAD STP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
40-401-6619 HIC PEDESTRIAN STP	\$47,277	\$665,911	\$119	\$0	\$0	\$0	\$0	\$0	\$0	N/A
40-401-6620 ROSALIE STP	\$0	\$0	\$19,921	\$101,000	\$3,051	\$3,051	\$401,438	\$0	\$0	297.46%
Totals for Department(s) 401 - Streets:	\$851,008	\$1,918,938	\$1,167,897	\$1,364,948	\$584,939	\$667,951	\$1,592,478	\$1,299,026	\$884,076	16.67%
40-402-6554 SANITATION	\$9,330	\$14,901	\$1,260	\$15,000	\$4,432	\$9,500	\$15,000	\$15,000	\$15,000	0.00%
Totals for Department(s) 402 - Sanitation:	\$9,330	\$14,901	\$1,260	\$15,000	\$4,432	\$9,500	\$15,000	\$15,000	\$15,000	0.00%
40-501-6336 PLANNING & DEV COMPUTER	\$914	\$1,956	\$0	\$9,500	\$0	\$9,500	\$3,300	\$1,200	\$2,400	-65.26%
40-501-6528 CAPITAL IMPROVEMENT P & D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
Totals for Department(s) 501 - Planning/Dev:	\$914	\$1,956	\$0	\$9,500	\$0	\$9,500	\$3,300	\$1,200	\$2,400	-65.26%
40-601-6210 MISC CONTRACTUAL EXPENSES	\$63,983	\$206,465	\$159,717	\$190,896	\$120,738	\$173,184	\$208,262	\$227,820	\$235,042	9.10%
40-601-6215 EQUIPMENT REPAIRS	\$121,970	\$128,292	\$159,387	\$141,000	\$93,018	\$125,000	\$141,000	\$141,000	\$141,000	0.00%
40-601-6330 DATA SYSTEMS	\$53,507	\$143,717	\$94,650	\$157,568	\$68,883	\$70,000	\$250,283	\$55,109	\$25,427	58.84%
40-601-6547 Series 2017 Ref COPS	\$0	\$0	\$169,170	\$15,000	\$15,000	\$15,000	\$110,000	\$20,000	\$15,000	-33.33%
40-601-6542 AMBULANCE LEASE 3 YEARS	\$0	\$0	\$0	\$135,000	\$58,420	\$58,420	\$116,840	\$116,840	\$58,420	-13.45%
40-601-6549 DEBT SVC 2014 LEASE/PURCH	\$41,706	\$41,706	\$41,706	\$0	\$0	\$0	\$0	\$0	\$0	N/A
40-601-6550 PARK DEBT SERVICE 1993	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
40-601-6551 DEBT SVC 2013 LEASE/PURCH	\$84,114	\$84,114	\$84,114	\$82,038	\$82,039	\$82,038	\$0	\$0	\$0	-100.00%
40-601-6552 DEBT SERVICE PUB SAFETY BLDG	\$4,399	\$5,971	\$0	\$0	\$0	\$0	\$49,300	\$0	\$0	N/A
40-601-6553 SERIES 2003 COP	\$52,764	\$0	\$0	\$46,400	\$46,400	\$46,400	\$49,300	\$46,400	\$49,300	6.25%
NEW ACCT Fire Truck Lease (3 Years)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
40-601-6556 INTEREST & FISCAL CHGS	\$0	\$0	\$0	\$157,689	\$137,472	\$157,689	\$156,000	\$152,000	\$149,000	-1.07%
40-601-6610 PROPERTY ACQUISITION	\$500	\$198,434	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
Totals for Department(s) 601 - Capital:	\$422,942	\$808,698	\$708,744	\$925,591	\$621,969	\$727,731	\$931,685	\$759,169	\$905,029	0.66%
Total Expenses	\$1,638,940	\$3,222,829	\$2,213,006	\$2,951,474	\$1,693,211	\$2,067,607	\$3,082,277	\$2,712,885	\$2,203,609	4.43%

Transfers

	Prior Year		Prior Year		Prior Year		Current Year		Adopted		Projected		2020-2021	
	01/01/2017 - 12/31/2017	01/01/2018 - 12/31/2018	01/01/2019 - 12/31/2019	01/01/2020 - 12/31/2020	01/01/2020 - 10/31/2020	Estimated 2020	2021	2022	2023	Budget % Change				
40-601-7005 TRANSFER OUT	\$664,584	\$841,976	\$50,065	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		N/A
Totals for Department(s) 601 - Capital:	\$664,584	\$841,976	\$50,065	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		N/A

Total Transfers

BEGINNING FUND BALANCE	\$2,930,221	\$3,820,148	\$3,517,176	\$4,528,698	\$4,222,748	\$4,222,748	\$5,031,001	\$5,248,799	\$5,454,420					11.09%
NET SURPLUS/(DEFICIT)	\$889,927	-\$302,973	\$705,572	\$29,074	\$521,724	\$808,253	\$217,798	\$205,621	\$747,043					649.11%
ENDING FUND BALANCE	\$3,820,148	\$3,517,176	\$4,222,748	\$4,557,772	\$4,744,472	\$5,031,001	\$5,248,799	\$5,454,420	\$6,201,463					15.16%

Capital Improvements Fund Expenditures: \$3,082,277



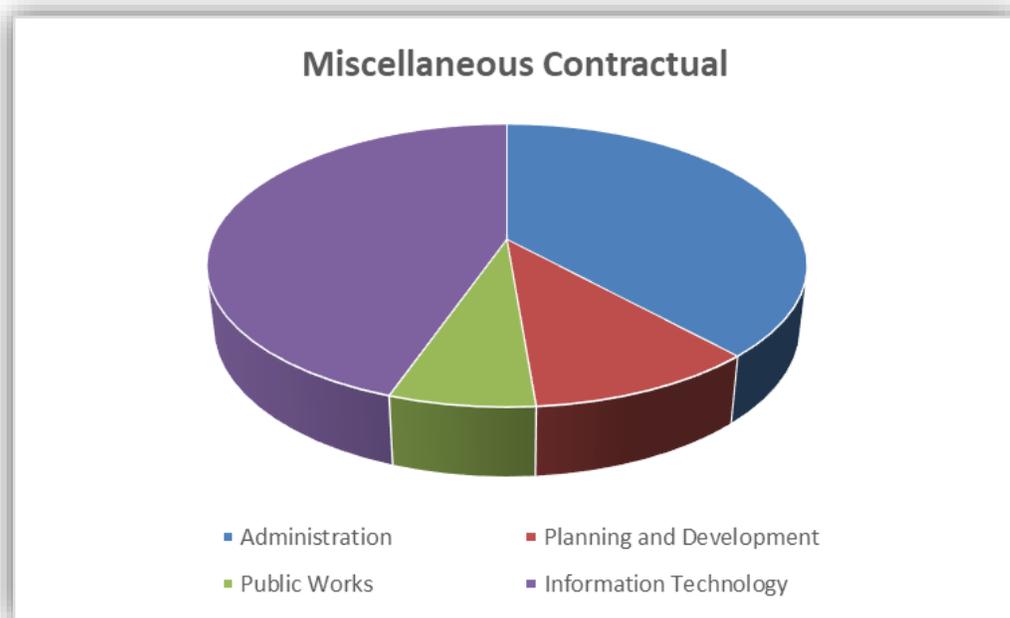
Explanation:

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: \$208,262

Breakdown

Department	Cost
Administration	\$79,607
Planning and Development	\$21,836
Public Works	\$13,797
Information Technology	\$93,022
Total	\$208,262



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: \$79,607

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: \$21,836

Explanation:

This pays for the subscription for the MyGov software which 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.

Miscellaneous Contractual Expenditures

Public Works: \$13,797

Explanation:

This pays for GIS Asset collection maintenance, Microsoft Visio for Public Works Director, Traffic Sensors, Radar Signs, Fleet and Facility maintenance system, and the Public Works Digital Dashboard Display which are either maintenance, monitoring, or support agreements.

Miscellaneous Contractual Expenditures Information Technology: \$93,022

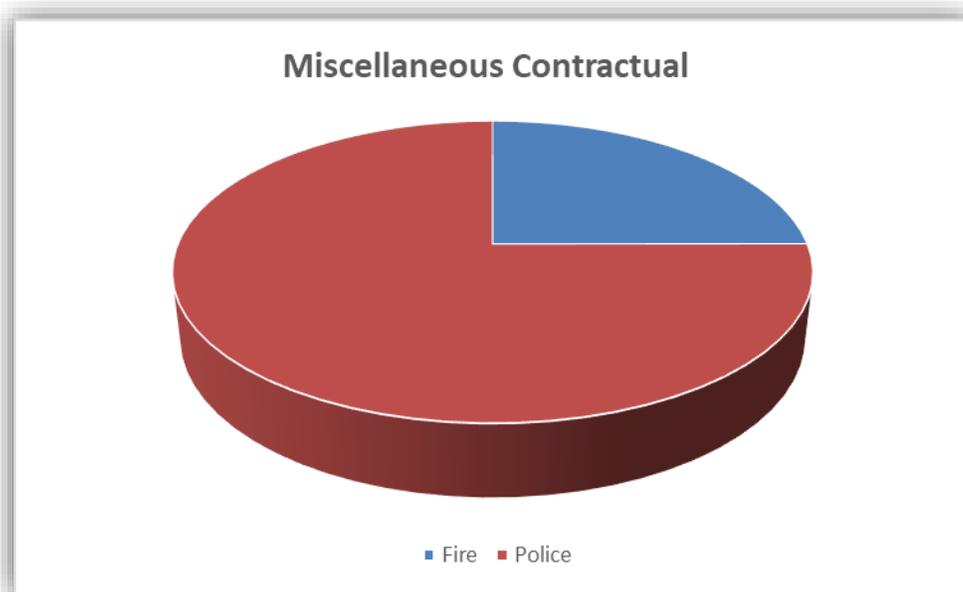
Explanation:

This pays for 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.

Capital Improvement Fund County Public Safety Tax Prop P Miscellaneous Contractual: \$80,414

Breakdown

Department	Cost
Fire	\$20,063
Police	\$60,351
Total	\$80,414



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. A more detailed breakdown of these expenditures per department is on the following pages.

**Capital Improvement Fund
County Public Safety Tax Prop P
Miscellaneous Contractual Expenditures
Fire Department: \$20,063**

Explanation:

The software paid from this account supports the Brentwood Fire Department in its daily operations. This includes all Fire and EMS systems, CAD Interfaces, Training software, Emergency Notification display, Code Red Alert and Notification system..

**County Public Safety Tax Prop P
Miscellaneous Contractual Expenditures
Police Department: \$60,351**

Explanation:

The software paid from this account 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. REJIS allows the department to conveniently store and access prisoner processing photos. Vigilant LPR is the tool used by police officers to check car registrations based from license plate numbers which then allows them to more quickly identify perpetrators and stolen vehicles. All other software assists in police training and provide for increased security at the Brentwood Police Station. Additionally, the salaries of the Accreditation Manager who helps the department keep their professional accreditation, the Evidence Technician, and role players for Police training are paid from here.

**Repairs and Maintenance:
\$141,000**

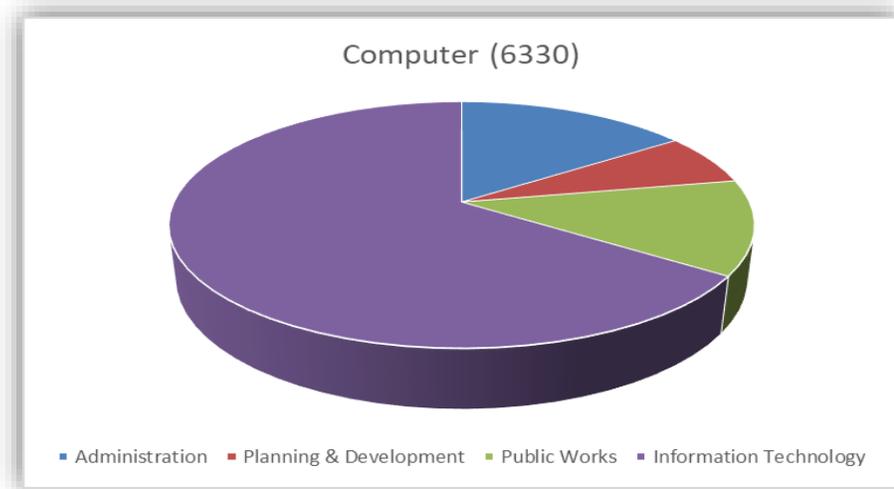
Explanation:

This section contains funds set aside to repair all city vehicles and equipment.

Computer Information Technology Equipment Improvements: \$250,283

Breakdown

Department	Cost
Administration	\$41,543
Planning & Development	\$16,600
Public Works	\$30,540
Information Technology	\$161,600
Total	\$250,283



Explanation:

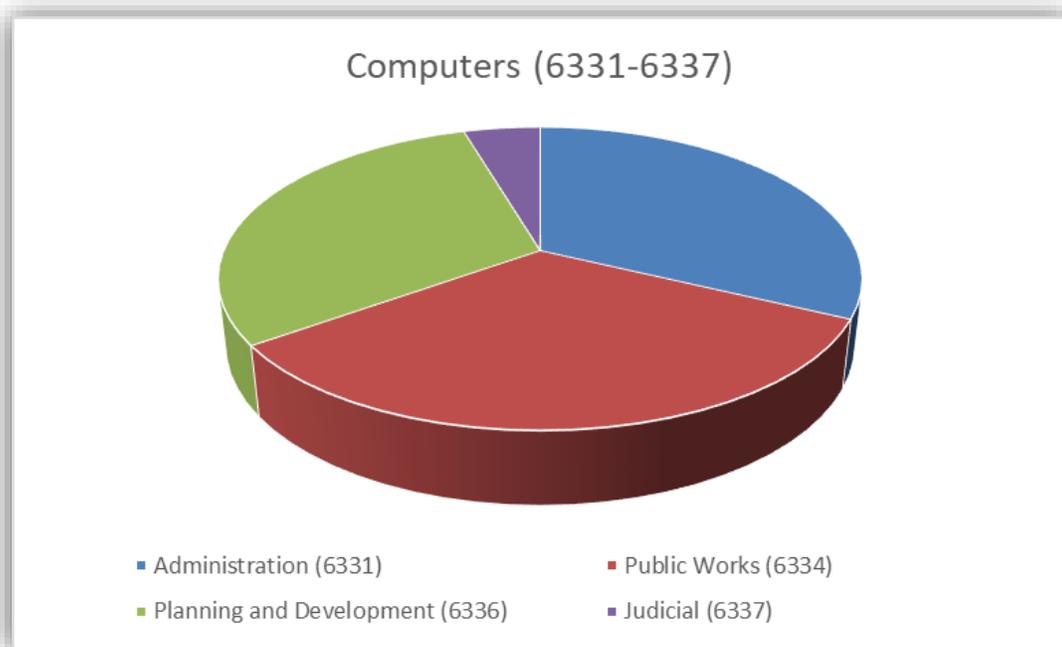
This line item provides funds for city-wide IT system upgrades and project implementations. For Administration there will be continuance on implementation of a New Financial System to include further enhancements, a surveillance camera on back parking lot of City Hall, and video conferencing equipment in 2 large conference rooms in City Hall. For the Planning Department funds will be used for tablets required for P&Z and ARB committees to be able to begin using BoardDocs. Funds earmarked for Public Works will be used for GIS Asset Collection (Year 1 of 4), a Digital Dashboard Display for current day's work, a cooling unit for the Network room in City Hall, and a new Facility and Fleet Maintenance system.

For the IT department, planned purchases are the VMware Virtual Server Cluster replacement (storage and servers), the server backup infrastructure replacement (server and tape library), and the annual network security audit.

Computer/IT Improvements Account 6331-6337: \$10,900

Breakdown

Department	Cost
Administration (6331)	\$3,500
Public Works (6334)	\$3,600
Planning and Development (6336)	\$3,300
Judicial (6337)	\$500
Total	\$10,900



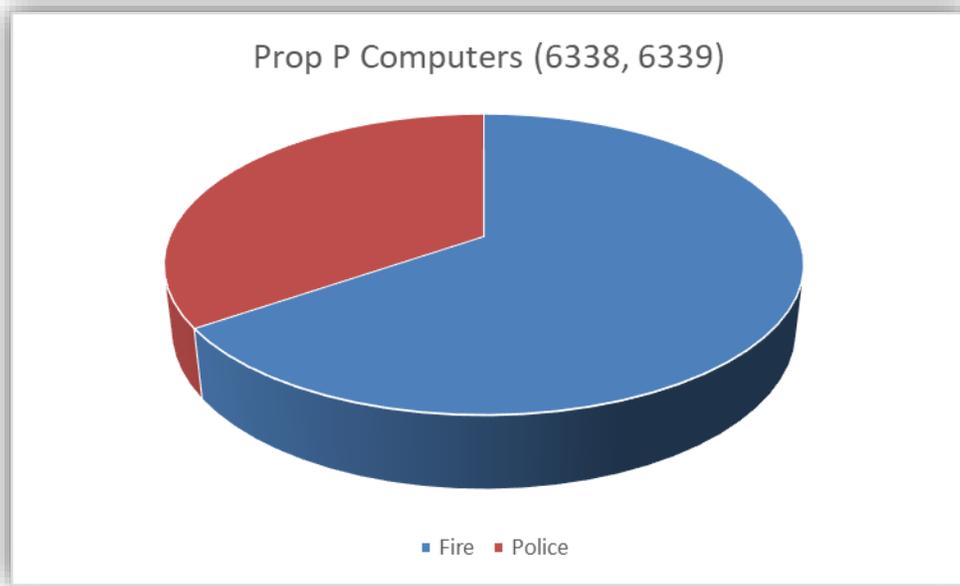
Explanation:

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.

Capital Improvement Prop P Computer/IT Improvements: \$112,400

Breakdown

Department	Cost
Fire	\$73,500
Police	\$38,900
Total	\$112,400



Explanation:

This line items 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.

Capital Improvement Building Maintenance: \$40,000



Explanation:

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

Public Works Department Finance Hall Improvements: \$12,000



Clockwise from upper left: aerial of impacted areas; Finance office typical carpet; Breakroom wall adjustment near door.

Explanation:

The existing carpet in the Finance Department offices is obsolete and requires replacement. Additionally, the employee breakroom and office adjacent to the breakroom require improvements to provide more functional office space and breakroom space. Public Works will provide some of the labor for these tasks.

Brentwood Police Department Police Vehicle Replacement: \$160,000



Explanation:

This will fund the cost of replacing four police vehicles. The cost includes the purchase of the vehicle and to be outfitted with Brentwood markings, computers, prisoner transport systems, and emergency equipment.

Brentwood Fire Department \$ 160,000

Firefighting Turnout Gear Replacement: \$125,000



Explanation:

Firefighting turnout gear provides our crews with the required protection against the elements they are exposed to while performing their job. Firefighting gear includes; helmets, hoods, coat, pants, boots and gloves.

Ballistic Vest Replacement: \$25,000



Explanation:

In 2016 the fire department purchased our first ballistic vests for protection during civil unrest or other potentially violent events. Our protective vests have a lifespan of 5 years and then should be replaced. This budget includes replacement of our current ballistic vests.

Fire Station Alerting upgrades: \$10,000



Explanation:

Currently, the Brentwood Fire Department uses an analog dispatch system to alert its fire crew to emergencies in and around Brentwood. This analog dispatch system is linked to the East Central County Dispatch to coordinate emergency response with other fire departments in the area. St. Louis County Emergency Communications Commission is working to bring digital fire station alerting to the exterior of each fire station in St. Louis County. Brentwood will have to have funds available to complete the internal wiring and set up of the new digital alerting system that will replace the old analog system. To continue receiving coordinated dispatch, the Brentwood Fire Department must update its analog system to digital. The cost listed here is for the estimated electrical system changes that must be made to the fire station to accommodate the new system.

Prop P – Fire Department: \$11,000



Explanation:

This will fund the cost of pagers, an ambulance stair chair, and technical rescue equipment.

Public Works Department

Street Signs: \$15,000



Explanation:

This line item provides funds for street signs to replace signs that are damaged or obsolete or provide new signs for safety and visibility improvements as well as meet the Manual on Uniform Traffic Control Devices (MUTCD) needs as sign standards are modified.

Public Works Department 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 Traffic Calming Devices: \$50,000



Explanation:

Driver feedback signs such as radar enabled speed limits signs and other traffic calming devices are budgeted citywide on as needed basis.

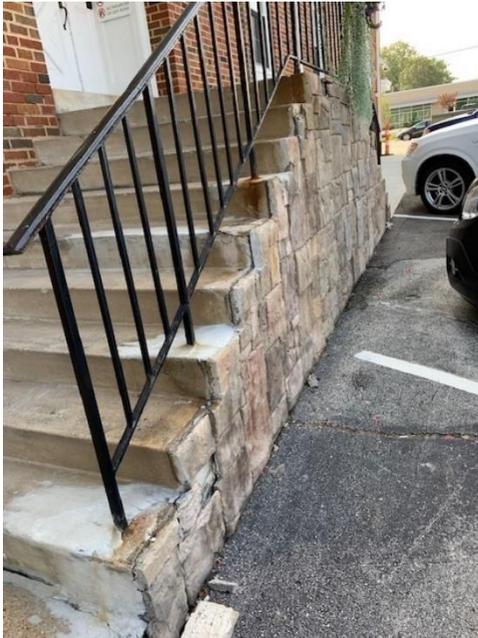
Public Works Department City Hall- Interior Lighting Conversion to LED Lights: \$6,000



Explanation:

As part of the sustainability efforts, Public Works plans to convert old technology fluorescent lighting to modern LED lighting fixtures with focus on first floor.

Public Works Department City Hall- Replacement of North Entrance Stairs: \$25,000



Explanation:

The entrance stairs on the north side of city hall require repairs due to the deteriorated concrete near the handrails and crumbling stone façade. If additional funds are available, then the funds will be used for gutter modifications at these stairs.

Public Works Department Strassner Yard- Partial Fence Removal & Replacement: \$10,000



Explanation:

The fence along the front of the Strassner Yard has deteriorated and requires replacement panels. This secured fenced area is used to store the band stage and other Parks/PW items.

Public Works Department PD- HVAC System Replacement: \$85,000

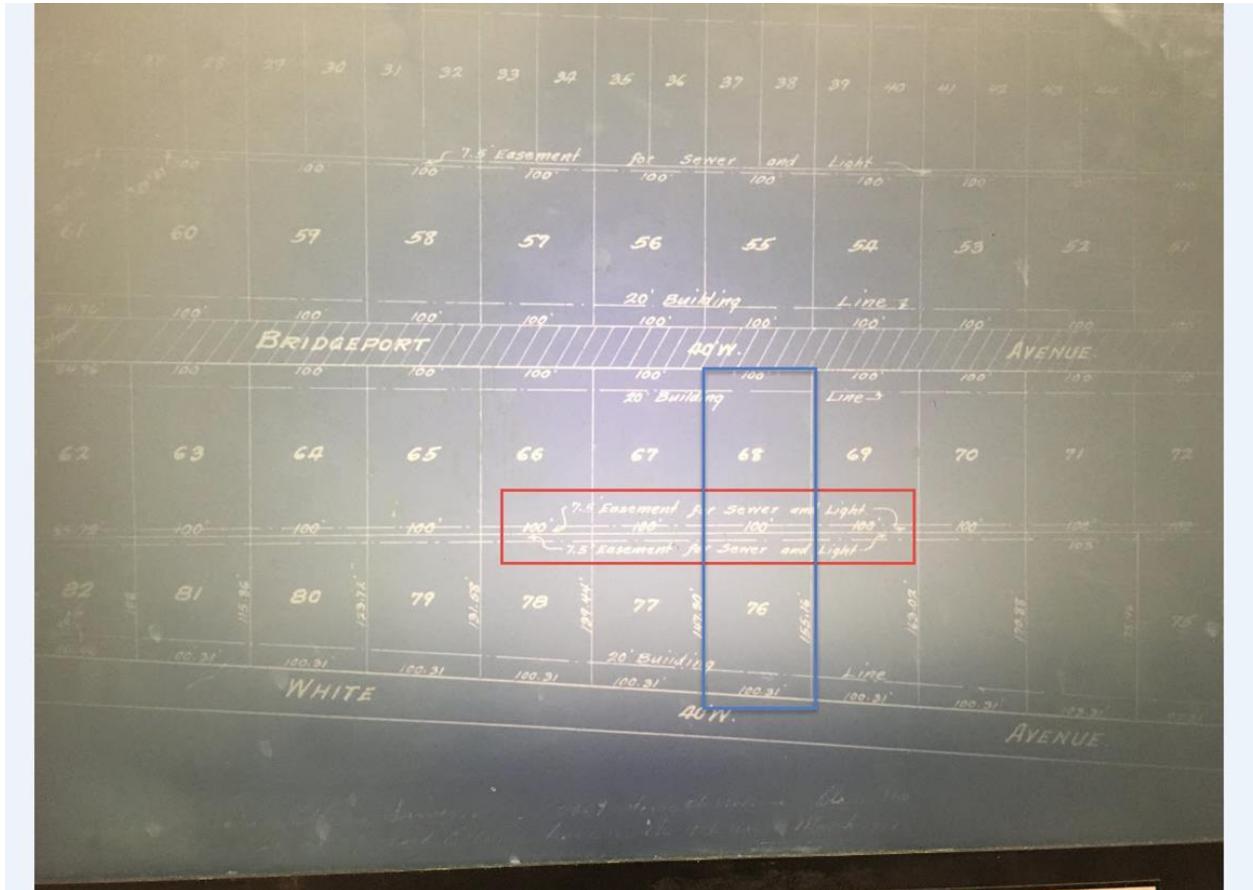


Above: Rooftop HVAC unit at Police Department (272 Hanley Industrial Court).

Explanation:

The rooftop unit at the Police Department is a single 35-ton unit that provides heating and cooling to the building interior and is original to the building. The unit has required numerous repairs in recent years.

Public Works Department Surveying City Properties: \$22,000



Explanation:

There are several locations in Brentwood that feature trails, sidewalks, and paths that allow pedestrians to connect between streets and trails. The project will provide funds for title searches, plats, field survey work, and other tasks necessary to confirm and record property ownership and future maintenance of these attributes. The project is a joint venture with Parks similar to work completed in FY 2020.

Public Works Department PW Design Services for Proposed Breckenridge Industrial Court PW/Parks: \$102,630



Above: The redevelopment area of Brentwood Bound includes 8330 Manchester (PW/Parks campus)

Explanation:

This project is for design services associated with a proposed Parks/Public Works relocated facility to Breckenridge Industrial Court since the existing facilities are in the redevelopment area of the Brentwood Bound Project. Design costs are shared with Parks to create a new departmental campus.

Public Works Department Ameren Street Light Additions: \$50,000



Explanation:

The Public Works Department will continue to add to Brentwood's streetlights in areas that require additional lighting. Additionally, staff will continue to explore solar light options and upgrades of existing luminaires from old technology metal halides to modern LEDs.

Public Works Department Sanitation Truck #2 Replacement: \$86,250



Above: 2011 Freightliner with 25 cubic yard refuse hopper

Explanation:

The existing sanitation truck is used daily, each week to collect trash, recycling, and yard waste. The current truck required numerous repairs in recent years and is near the end of its useful life. The current plan is to purchase one this year through a lease/purchase. (See next page.)

Debt Service: \$418,390

Breakdown

Debt Service Payments (Principle and Interest)	Amount
Series 2017 COP - Refunding 2009 COP Principle	\$10,000
2020 Lease/Purchase Ambulance Principle	\$116,840
Series 2014 COP - Refunding 2003 COP Principle	\$49,300
Lease Sanitation Truck	\$86,250
Interest and Fiscal Charges	\$156,000

Explanation:

This section sets aside funds to service past loans taken out to pay for projects.

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Economic Development Fund

ECONOMIC DEVELOPMENT FUND

ACCOUNT DESCRIPTIONS – FY 2021

Debt Service Series 2019 COPS Principal: This line item accounts for the debt service payments to be made for the Series 2019 COPS that will be used to fund the Brentwood Bound Plan- (\$1,095,000).

Debt Service Series 2019 COPS Interest: This line item accounts for the interest payments to be made for the Series 2019 COPS that will be used to fund the Brentwood Bound Plan- (\$1,478,850).

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**Parks and Recreation
Department
(Operations, Brentwood Bound, Capital)**

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. Revitalize the department and community after the pandemic ends.
 - a. Relaunch and strengthen community programs and events.
 - b. Rebuild Ice rink programming and rental as well as meeting room rentals after pandemic losses.
 - c. Explore non-traditional revenue generation to assist with the recovery of pre-COVID revenues.
2. Investigate and implement sustainable practices to benefit both the department and the Brentwood community.
 - a. Develop a Parks & Recreation sustainability plan.
 - b. Work with the Communications Manager to develop a sustainability page on the city's website.
 - c. Offer at least one environmental educational opportunity in each brochure for youth and adult.
 - d. Identify suitable rain barrel locations throughout the park system to assist with stormwater collection and landscape watering.
3. Continue to improve the health, diversity and tree quality of the Brentwood Urban Forest.
 - a. Implement Year 4 of the Emerald Ash Borer Plan.
 - b. Complete scheduled pruning and preventative maintenance on all trees in Ward IV.
 - c. Continue comprehensive tree planting program, by continuing the one for one tree replacement program.
4. Complete the two-year National Recreation and Park Association Accreditation Process for the Department.
 - a. Finalize every standard.
 - b. Complete the Accreditation Report.
 - c. Submit report to NRPA for review.
5. Continue marketing efforts of the Parks & Recreation Department.
 - a. Create videos highlighting a variety of spaces within the Parks and Recreation Department.
 - b. Increase Facebook Live Videos, especially at Special Events.
 - c. Consistent and variety postings on the Brentwood Ice Rink Facebook page.
 - d. Increase unique Instagram postings.
6. Continue to seek alternative revenue sources for Norm West Park recreation projects.
 - a. Apply for Municipal Park Grant Commission Grant depending on timing of construction.
 - b. Apply for Missouri American Water Grant for Water Play.
 - c. Apply for Bark for Your Park Dog Park Grant.
 - d. Seek out additional grants for Norm West Park.

Accomplishments

1. Navigated COVID-19.
 - Through cost containment, the department was able to survive severe losses to fee and charges revenue and are estimating to end the year with a positive net fund balance.
 - Created a phased reopening plan for the Parks and Recreation Department. The plan identifies and establishes protocols for a phased reopening of the city's parks, facilities and programs.
 - Staff served on a Parks & Recreation Task Force who worked with the St. Louis County Department of Health to develop guidelines for Parks & Recreation facilities.
 - Rearranged the Brentwood Ice Rink Annual Shutdown so it occurred during St. Louis County's Stay at Home order and was ready to reopen when the Stay at Home order was lifted.
2. Adapted community outreach during COVID-19 pandemic.
 - a. Created a Parent's COVID-19 Survival Guide on the department's website which identified over 100 resources and activities for parents to keep their children entertained and busy during the Stay at Home order.
 - b. Provided unique online virtual programming to continue to engage with the community during the Stay at Home order.
 - c. Hosted events (Drive-In Theater) and programs (Scavenger Hunt) that emphasized social distancing, ensuring the safety of all participants and staff.
 - d. Created activity themed boxes filled with crafts that families could do at home together. Each box contained ten different activities, had a different theme (S.T.E.A.M., Little Picasso's, Out of This World, Sweet Science) and was delivered to Brentwood Residents.
 - e. Offered Brentwood study Buddies, a learning lab for kids grades K-5 which provides students with a safe place to conduct schoolwork along with enjoying activities throughout the day with adult supervision.
3. Received the Tree City USA Growth Award, recognizing higher levels of tree care by participating Tree City USA communities.
4. Completed the Hanley Park Sports Corridor Project. The project has created an enhanced park like atmosphere in Hanley park.
5. Received approval to submit an application to the Ameren Missouri EV Charging Incentive Program to install two EV pedestal mount charging stations at the Brentwood Recreation Complex.
6. With the assistance of the Communications Manager, planed four electronic recycling events, hosting two at the Brentwood Recreation Complex.
7. Installed "Dancing Blue", outside the Council Chambers at City Hall. This sculpture by local artist Gonz Jove will be on loan to the City of Brentwood until 2022 as part of the Sculpture on the Move program at which time the City can choose to purchase the sculpture from the artist.
8. Hosted traveling exhibit, "Sit Down and Listen" at the Brentwood Recreation Complex.
9. Presented two sessions at the Missouri Parks and Recreation Association Conference. The first session focused on the park aspect of Brentwood Bound, while the second session discussed the development, marketing and execution of the Centennial events and activities.

Performance Measures

<i>Parks and Recreation</i>	2019 (Actual)	2020 (Estimate)	2021 (Projected)
Percentage of parks properly maintained per park inspection index	77.41%	78.00%	79.00%
Cost of park maintenance per acre maintained	\$11,632.88	\$10,575.34	\$12,890.72
Operating revenue per capita	\$138.73	\$72.71	\$111.53
Operating expenditures per capita	\$308.28	\$304.03	\$341.05
Percentage of cost recovery for the Brentwood Recreation Complex	85.26%	44.11%	60.78%
Percentage of cost recovery for all programs	105.54%	40.79%	91.52%
Average annual training hours per full-time equivalent employee	28.97	25.00	27.50

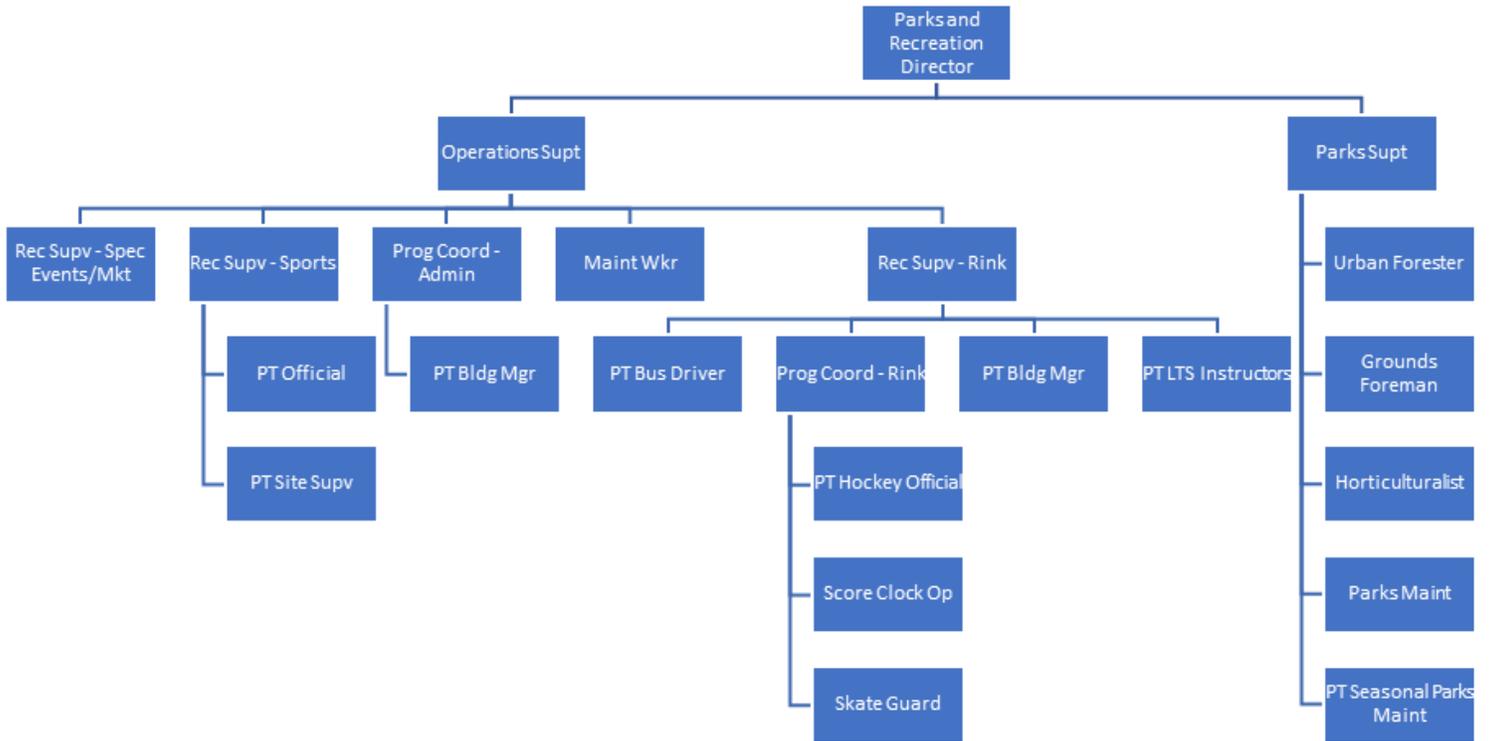
PARKS AND RECREATION DEPARTMENT

BUDGETED POSITIONS

Position	2020	2021
Parks and Recreation Director	1	1
Superintendent	2	2
Recreation Supervisor	3	3
Program Coordinator	2	2
Urban Forester	1	1
Grounds Foreman	1	1
Horticulturalist	1	1
Maintenance III	1	1
Maintenance II	4	4
Maintenance I	5	5
Total	21	21

PARKS AND RECREATION DEPARTMENT

ORGANIZATIONAL STRUCTURE



PARKS AND RECREATION DEPARTMENT

ACCOUNT DESCRIPTIONS

PERSONNEL SERVICES:

Salaries & Wages Full-time 6000: This line item provides funds for the full-time recreation positions in the Parks & Recreation department (\$566,002).

Full-time Overtime 6005: This line item provides funds for Brentwood Recreation Complex maintenance staff who work overtime and Holidays (\$10,260).

Salaries Part-time Parks 6009: This line item provides funds for part-time and seasonal park employees (\$35,000).

Salaries Part-time Administration 6010: This line item provides funds for part-time employees: Building Managers working at the Community Center and Interns (\$56,963).

Salaries Part-time Ice Rink 6011: This line item provides funds for the part-time employees: Skate Guards and Learn to Skate Assistants (\$40,856).

Salaries Part-time Rink Programming 6012: This line item provides funds for the part-time employees: Hockey Scorekeepers and Skating Instructors (\$37,511).

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 (\$34,000).

Part-time Overtime Administration 6015: This line item provides funds for part-time employees (Building Managers working at the Community Center) working on holidays (\$1,610).

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 (\$3,965).

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 (\$1,510).

Salaries Part-time Magic Bus Drivers 6018: This line item provides funds for part-time Magic Bus Drivers (\$18,383).

Part-time Rink Administration 6019: This line item provides funds for the part-time employees: Building Manager working at the Ice Rink (\$66,571).

Salaries & Wages Full-time Parks 6020: This line item provides funds for the full-time park maintenance positions in the Parks and Recreation Department (\$468,330).

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 (\$1,000).

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 (\$6,000).

Part-time Overtime Parks 6024: This line item provides funds for part-time and seasonal park employees working overtime and working on Holidays (\$6,300).

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) (\$396,953).

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 (\$171,822).

MATERIALS & SUPPLIES:

Supplies & Materials 6420: This line item provides funds for supplies for the Community Center including custodial supplies, office equipment and miscellaneous expenditures (\$35,300).

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 (\$100,000).

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 (\$33,000).

Supplies & Materials Fitness 6423: This line item provides funds for supplies for fitness programs (\$150).

Supplies & Materials General Programming 6424: This line item provides funds for supplies for general programs including craft and snack supplies for youth programs and miscellaneous supplies for youth and adult programs (\$3,460).

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 (\$4,880).

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 (\$5,520).

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 (\$140,000).

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 (\$62,250).

Recreation Program Sports 6122: This line item provides funds for contractual program expenses related to instructing youth soccer, T-Ball and sports camps (\$3,556).

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 (\$87,132).

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 (\$5,930).

Recreation Program Fitness 6125: This line item provides funds for contractual program expenses related to instructing Fit Diva, Mixed Fit, Total Strength, Zumba and various other fitness programs (\$3,995).

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 (\$6,074).

Memorial Tree & Bench Program 6130: This line item provides funds for expenses related to the Memorial Tree & Bench Program (\$360).

Advertising 6160: This line item provides funds for departmental advertising including promotional products, postings for jobs, RFP and RFQ, meeting room rental and ice rink promotional materials and Reach Board membership fee (\$7,470).

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 (\$4,550).

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 (\$5,020).

Petro Products - Parks 6196: This line item provides funds for fuel for park maintenance vehicles (\$10,500).

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 (\$43,675).

Miscellaneous Contractual Expenses Ice Rink 6212: This line item provides funds for contractual services for the Ice Arena including HVAC maintenance, Ice Resurfacer blade sharpening, cooling tower chemical maintenance and backflow testing (\$65,900).

Miscellaneous Contractual Expenses Parks 6213: This line item provides funds for contractual services for Park Maintenance (\$71,843).

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 (\$6,100).

Training Parks 6241: This line item provides funds for park maintenance employees to attend trainings specific to the maintenance, preservation and beautification of the park system and tree maintenance (\$3,600).

Birthday Party Expense 6280: This line item provides funds for pizza, beverage supplies, and paper products (\$1,550).

Concessions 6285: This line item provides funds for payment to MPRA for consignment ticket sales (\$150).

Administration Expense 6300: This line item provides funds for office supplies (\$3,500).

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 (\$43,000).

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, as well as yearly subscription to ASCAP, BMI, SESAC and Sirius (\$5,045).

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 (\$3,950).

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 (\$5,100).

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 (\$30,000). See Public Works budget, account number 10.03.05.6470, for street tree related expenditures.

CAPITAL:

Storm water Expense 6480: This line item provides funds for Storm water related projects (\$50,000).

Brentwood Bound: This line item provides funds for expenditures related to Brentwood Bound (Pages 215-220). 2021 Budget will include:

- Construction Costs - \$20,914,504
 - Soft Costs - \$2,605,391
 - Property Acquisitions - \$602,209
 - Contingency - \$7,013,247
- Total: \$31,135,351

Park Capital Expense 6485: This line item provides capital funds for the following projects (\$670,841):

- Brentwood Park Parking Lot/Pathway Project (\$160,000)
- Community Center HVAC Computer (\$20,000)
- Community Center Ice Rink Floor Replacement (\$40,000)
- Community Center Refrigeration System Computer (\$68,000)
- Gateway Fountain Repairs (\$30,000)
- Hanley Park Comfort Station Design* (\$87,500)
- IT Equipment and Contractual Expenditures (\$25,711)
- Memorial Park Bridge Replacement (\$40,000)
- Park Maintenance – Truck #56 Replacement (\$75,000)
- Public Works and Parks Maintenance Facility Design (\$102,630)
- Surveying Services throughout the City of Brentwood (\$22,000)

* Denotes Parks System Master Plan Project

Debt Service Principal – Series 2014 & Series 2018 COP 6555: This line item includes funds for the annual debt service principal payment on the series 2014 COP issue of \$5,070,000 used for the Recreation Center renovation project and the 2018 COP issue of \$43,390,000 used for Brentwood Bound (\$905,000).

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 (\$1,652,350).

	Prior Year 01/01/2017 - 12/31/2017	Prior Year 01/01/2018 - 12/31/2018	Prior Year 01/01/2019 - 12/31/2019	Adopted Budget 01/01/2020 - 12/31/2020	Current Year 01/01/2020 - 10/31/2020	Estimated 2020	Adopted 2021	Projected 2022	Projected 2023	2020-2021 Budget % Change
50 - Storm Water & Parks Improvements Fund										
Revenues										
50-100-4002 AD VALOREM	\$-266	\$0	-\$45	\$0	\$0	\$0	\$0	\$0	\$0	N/A
50-100-4025 SALES TAX	\$2,949,735	\$3,036,360	\$3,075,942	\$3,123,561	\$2,565,537	\$3,061,090	\$3,091,701	\$3,122,618	\$3,153,844	-1.02%
50-100-4200 MEMORIAL TREE & BENCH PROGRAM	\$500	\$0	\$0	\$500	\$0	\$0	\$250	\$250	\$500	-50.00%
50-100-4205 GRANTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
50-100-4250 COI ACT 2018 COP INVT STMT	\$0	\$118	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
50-100-4300 RECREATION FEES SPORTS	\$65,365	\$79,490	\$64,112	\$77,123	\$25,153	\$44,750	\$76,757	\$79,060	\$81,432	-0.47%
50-100-4301 RECREATION FEES FITNESS	\$5,073	\$9,036	\$8,212	\$10,698	\$11,124	\$11,124	\$5,706	\$11,412	\$11,983	-46.66%
50-100-4302 RECREATION FEES GENERAL PROG	\$4,757	\$6,505	\$8,876	\$12,000	\$10,199	\$15,480	\$17,438	\$18,310	\$19,225	45.32%
50-100-4303 RECREATION FEES SPECIAL EVNT	\$1,355	\$1,200	\$2,137	\$2,763	\$735	\$829	\$1,296	\$1,334	\$1,374	-53.09%
50-100-4304 RECREATION FEES SENIOR PROG	\$712	\$1,500	\$1,500	\$1,500	\$0	\$1,500	\$0	\$0	\$0	-100.00%
50-100-4305 PARK PERMITS	\$45,378	\$47,554	\$44,150	\$39,115	\$11,805	\$14,908	\$30,370	\$42,000	\$44,100	-22.36%
50-100-4310 ROOM RENTALS	\$118,511	\$116,797	\$127,706	\$123,420	\$23,361	\$35,000	\$83,050	\$116,800	\$128,000	-32.71%
50-100-4321 BW BOUND RENTAL INCOME	\$0	\$0	\$16,389	\$1,500	\$3,194	\$3,247	\$0	\$0	\$0	-100.00%
50-100-4326 RINK FEES	\$315,801	\$303,114	\$341,314	\$310,815	\$75,924	\$131,906	\$288,965	\$310,815	\$320,139	-7.03%
50-100-4335 ICE RINK ADMISSIONS	\$106,284	\$98,714	\$101,443	\$99,000	\$51,718	\$56,360	\$89,000	\$99,000	\$101,970	-10.10%
50-100-4340 ICE RINK RENTALS	\$312,238	\$313,253	\$379,695	\$314,250	\$194,943	\$263,000	\$282,725	\$314,250	\$323,678	-10.03%
50-100-4341 BIRTHDAY PARTY FEES	\$8,892	\$8,565	\$11,535	\$9,500	\$2,091	\$9,500	\$7,325	\$9,500	\$9,785	-22.89%
50-100-4342 DOG PARK MEMBERSHIP	\$4,425	\$2,269	\$8,517	\$8,750	\$4,584	\$5,500	\$5,500	\$5,500	\$5,500	-37.14%
50-100-4345 RINK CONCESSIONS	\$132	\$698	\$240	\$300	\$0	\$0	\$150	\$150	\$150	-50.00%
50-100-4350 SKATE RENTALS	\$10,690	\$11,450	\$13,446	\$10,750	\$5,475	\$7,250	\$8,000	\$10,750	\$11,073	-25.58%
50-100-4365 VENDING	\$2,875	\$1,230	\$2,422	\$2,500	\$1,701	\$2,100	\$2,100	\$2,500	\$2,575	-16.00%
50-100-4510 SALE OF CITY PROPERTY	\$1,964	\$0	\$0	\$0	\$11,574	\$11,600	\$0	\$0	\$0	N/A
50-100-4525 INTEREST INCOME	\$4,549	\$336,905	\$9,677	\$7,000	\$3,112	\$7,000	\$7,000	\$7,000	\$7,000	0.00%
50-100-4535 INSURANCE/OTHER SETTLEMENTS	\$17,053	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
50-100-4545 FESTIVAL REVENUE	\$9,050	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
50-100-4555 MISCELLANEOUS INCOME	\$0	\$960	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
50-100-4570 SPONSORSHIPS/DONATIONS	\$6,800	\$4,850	\$10,365	\$17,850	\$7,000	\$7,000	\$12,000	\$17,850	\$18,500	-32.77%
50-100-4585 SLAT PREMIUM RETURN	\$20,358	\$20,582	\$18,048	\$10,000	\$6,799	\$10,000	\$12,000	\$15,000	\$15,000	20.00%
50-100-4590 UNREALIZED GAIN/LOSS	\$0	\$121,876	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
50-100-4599 DEBT PROCEEDS	\$0	\$42,794,797	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
50-100-4600 DEBT PREMIUM	\$0	\$458,408	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
50-100-4625 TRANSFER IN	\$0	\$630,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
50-100-4626 TRANSFER IN ECON DEV	\$0	\$0	\$0	\$18,000,000	\$0	\$0	\$0	\$0	\$0	-100.00%
50-100-4650 TRANSFERS IN	\$0	\$3,579	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
50-100-4950 INTERGOVERNMENTAL REVENUE	\$371,305	\$0	\$209,993	\$0	\$0	\$0	\$370,000	\$370,000	\$0	N/A
Totals for Department(s) 100	\$4,383,535	\$48,409,809	\$44,555,674	\$22,182,895	\$3,005,053	\$3,685,644	\$4,391,333	\$4,554,099	\$4,255,828	-80.20%
50-711-4527 SRS 2018 PROJ FUND INVESTMENT INC	\$0	\$0	\$714,646	\$295,000	\$0	\$625,000	\$125,000	\$0	\$0	N/A
50-711-4950 MSD BWBOUND INTERGOVT REV	\$0	\$0	\$0	\$0	\$1,196,896	\$1,196,896	\$5,189,783	\$430,000	\$0	N/A
Totals for Department(s) 711 - Brentwood Bound SRS 2018:	\$0	\$0	\$714,646	\$295,000	\$1,196,896	\$1,821,896	\$5,314,783	\$430,000	\$0	N/A
50-712-4528 SRS 2109 PROJ FUND INTEREST INC	\$0	\$0	\$4,668	\$5,000	\$0	\$100,000	\$75,000	\$25,000	\$0	N/A
50-712-4599 SRS 2019 DEBT PROCEEDS	\$0	\$0	\$40,922,125	\$0	\$0	\$0	\$0	\$0	\$0	N/A
Totals for Department(s) 712 - Brentwood Bound SRS 2019:	\$0	\$0	\$40,926,793	\$5,000	\$0	\$100,000	\$75,000	\$25,000	\$0	N/A
Total Revenues	\$4,383,535	\$48,409,809	\$46,097,113	\$22,482,895	\$4,201,949	\$5,607,540	\$9,781,116	\$5,009,099	\$4,255,828	-56.50%

	Prior Year		Prior Year		Prior Year		Current Year		Adopted		Projected		2020-2021	
	01/01/2017 - 12/31/2017	01/01/2018 - 12/31/2018	01/01/2019 - 12/31/2019	01/01/2020 - 12/31/2020	01/01/2020 - 10/31/2020	Estimated 2020	Adopted 2021	Projected 2022	Projected 2023	Budget	% Change			
Expenses														
50-701-6000 SALARIES FULL TIME	\$477,692	\$476,706	\$474,638	\$558,646	\$423,698	\$539,827	\$566,002	\$582,982	\$600,472	\$600,472	1.32%			
50-701-6005 FULL TIME OVERTIME	\$19,340	\$4,359	\$2,956	\$16,583	\$5,323	\$7,750	\$10,260	\$10,465	\$10,675	\$10,675	-38.13%			
50-701-6010 SALARIES PART TIME ADMIN	\$32,408	\$46,285	\$57,950	\$60,486	\$51,448	\$52,000	\$56,963	\$58,672	\$60,432	\$60,432	-5.82%			
50-701-6015 PART TIME OVERTIME ADMIN	\$1,591	\$179	\$2,566	\$4,150	\$0	\$933	\$1,610	\$1,658	\$1,708	\$1,708	-61.20%			
50-701-6018 SALARIES PART TIME MAGIC BUS	\$17,334	\$16,456	\$16,836	\$19,727	\$9,607	\$13,500	\$18,383	\$18,934	\$19,502	\$19,502	-6.81%			
50-701-6025 LONGEVITY EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A			
50-701-6065 EMPLOYEE BENEFITS	\$287,517	\$303,030	\$303,352	\$385,391	\$251,757	\$385,391	\$396,953	\$416,800	\$437,640	\$437,640	3.00%			
50-701-6070 EDUCATIONAL BENEFITS	\$0	\$0	\$0	\$1,000	\$0	\$0	\$1,000	\$1,000	\$1,000	\$1,000	0.00%			
50-701-6115 UTILITIES	\$125,878	\$137,003	\$126,799	\$140,000	\$79,260	\$133,000	\$140,000	\$147,000	\$154,350	\$154,350	0.00%			
50-701-6130 MEMORIAL TREE & BENCH PROGRAM	\$75	\$30	\$0	\$120	\$0	\$120	\$360	\$210	\$210	\$210	200.00%			
50-701-6150 INSURANCE	\$129,334	\$144,285	\$158,873	\$166,817	\$153,120	\$166,817	\$171,822	\$180,413	\$189,434	\$189,434	3.00%			
50-701-6160 ADVERTISING	\$5,642	\$3,866	\$8,607	\$13,470	\$2,951	\$5,000	\$7,470	\$13,470	\$14,014	\$14,014	-44.54%			
50-701-6185 TRAVEL/MEETINGS	\$2,919	\$1,750	\$4,123	\$5,030	\$1,707	\$2,500	\$4,550	\$4,641	\$4,734	\$4,734	-9.54%			
50-701-6195 PETRO PRODUCTS	\$4,909	\$4,615	\$5,084	\$5,100	\$4,182	\$4,750	\$5,020	\$5,121	\$5,223	\$5,223	-1.57%			
50-701-6210 MISC CONTRACTUAL EXP ADMIN	\$83,725	\$32,672	\$30,821	\$40,842	\$23,292	\$32,000	\$43,675	\$44,549	\$45,439	\$45,439	6.94%			
50-701-6215 EQUIPMENT REPAIRS	\$0	\$708	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A			
50-701-6220 FESTIVAL EXPENSE	\$73,944	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A			
50-701-6240 TRAINING	\$3,796	\$2,472	\$5,866	\$6,760	\$2,576	\$3,500	\$6,100	\$6,222	\$6,346	\$6,346	-9.76%			
50-701-6300 ADMINISTRATION EXP	\$3,333	\$3,347	\$2,899	\$3,800	\$1,506	\$3,000	\$3,500	\$3,570	\$3,641	\$3,641	-7.89%			
50-701-6310 REC SERVICES COOPERATIVE AGRMT	\$50,605	\$91,742	\$114,296	\$99,000	\$35,702	\$35,702	\$43,000	\$44,290	\$45,619	\$45,619	-56.57%			
50-701-6365 DUES & SUBSCRIPTIONS	\$3,459	\$3,232	\$4,243	\$4,450	\$3,016	\$4,200	\$5,045	\$5,146	\$5,249	\$5,249	13.37%			
50-701-6375 PRINTING	\$5,604	\$4,453	\$4,528	\$9,000	\$5,633	\$6,500	\$9,000	\$9,180	\$9,364	\$9,364	0.00%			
50-701-6400 UNIFORM PURCHASE	\$2,697	\$2,382	\$3,836	\$3,875	\$943	\$3,800	\$3,950	\$4,029	\$4,110	\$4,110	1.94%			
50-701-6420 SUPPLIES & MATERIALS	\$24,209	\$17,938	\$32,224	\$35,300	\$21,152	\$24,000	\$35,300	\$36,006	\$36,726	\$36,726	0.00%			
50-701-6440 POSTAGE	\$2,624	\$4,317	\$1,713	\$5,100	\$1,052	\$2,200	\$5,100	\$5,202	\$5,306	\$5,306	0.00%			
50-701-6445 MISCELLANEOUS EXPENSE	\$1,004	\$604	\$896	\$1,000	\$57	\$500	\$1,000	\$1,000	\$1,000	\$1,000	0.00%			
50-701-6460 COPIER SUPPLIES	\$4,761	\$5,539	\$7,111	\$5,900	\$4,347	\$5,500	\$5,900	\$6,100	\$6,200	\$6,200	0.00%			
Totals for Department(s) 701 - Administration (SW&PI):	\$1,364,400	\$1,307,969	\$1,370,218	\$1,591,547	\$1,082,329	\$1,432,490	\$1,541,963	\$1,606,660	\$1,668,394	\$1,668,394	-3.12%			
50-702-6125 RECREATION PROG FITNESS	\$3,178	\$6,751	\$5,849	\$7,489	\$466	\$787	\$3,995	\$7,989	\$8,388	\$8,388	-46.66%			
50-702-6423 SUPPLIES & MATERIALS FITNESS	\$94	\$427	\$0	\$250	\$0	\$0	\$150	\$200	\$250	\$250	-40.00%			
Totals for Department(s) 702 - Fitness Programming:	\$3,272	\$7,178	\$5,849	\$7,739	\$466	\$787	\$4,145	\$8,189	\$8,638	\$8,638	-46.44%			

	Prior Year 01/01/2017 - 12/31/2017	Prior Year 01/01/2018 - 12/31/2018	Prior Year 01/01/2019 - 12/31/2019	Adopted Budget 01/01/2020 - 12/31/2020	Current Year 01/01/2020 - 10/31/2020	Estimated 2020	Adopted 2021	Projected 2022	Projected 2023	2020-2021 Budget % Change
50-703-6021 SALARIES PART TIME GENL PROG	\$0	\$0	\$100	\$1,050	\$54	\$0	\$1,000	\$1,050	\$1,103	-4.76%
50-703-6124 RECREATION PROG GENL PROG	\$2,466	\$2,767	\$4,530	\$4,250	\$4,577	\$11,250	\$5,930	\$6,108	\$6,291	39.53%
50-703-6424 SUPPLIES & MATERIALS GENL PROG	\$318	\$1,088	\$2,805	\$3,260	\$745	\$3,000	\$3,460	\$3,529	\$3,600	6.13%
Totals for Department(s) 703 - General Programming:	\$2,785	\$3,855	\$7,435	\$8,560	\$5,377	\$14,250	\$10,390	\$10,687	\$10,994	21.38%
50-704-6011 SALARIES PART TIME RINK	\$18,992	\$17,816	\$23,538	\$35,806	\$17,077	\$25,100	\$40,856	\$42,082	\$43,344	14.10%
50-704-6012 SALARIES PART TIME RINK PROGRAM	\$81,712	\$75,891	\$54,165	\$47,837	\$15,532	\$22,500	\$37,511	\$40,011	\$41,212	-21.59%
50-704-6016 PART TIME OVERTIME RINK	\$1,966	\$1,456	\$3,809	\$6,227	\$1,441	\$2,100	\$3,965	\$4,341	\$4,472	-36.33%
50-704-6017 PART TIME OT RINK PROGRAM	\$1,482	\$1,454	\$3,053	\$3,300	\$1,454	\$2,000	\$1,510	\$1,556	\$1,602	-54.24%
50-704-6019 SALARIES PART TIME RINKBLDGMGR	\$65,276	\$66,730	\$63,000	\$72,340	\$44,718	\$50,000	\$66,571	\$68,568	\$70,625	-7.97%
50-704-6123 RINK PROGRAM	\$15,249	\$17,116	\$61,500	\$100,160	\$26,272	\$65,000	\$87,132	\$100,160	\$103,165	-13.01%
50-704-6212 MISC CONTRACTUAL EXP ICE RINK	\$63,506	\$57,468	\$68,382	\$62,874	\$88,610	\$89,750	\$65,900	\$67,877	\$69,913	4.81%
50-704-6280 BIRTHDAY PARTY EXPENSE	\$1,296	\$1,277	\$2,259	\$1,700	\$254	\$750	\$1,550	\$1,597	\$1,644	-8.82%
50-704-6285 CONCESSIONS	\$140	\$596	\$732	\$300	\$0	\$0	\$150	\$150	\$150	-50.00%
50-704-6422 SUPPLIES & MATERIALS ICE RINK	\$29,737	\$33,213	\$36,324	\$40,000	\$29,567	\$30,000	\$33,000	\$36,000	\$37,080	-17.50%
Totals for Department(s) 704 - Ice Rink:	\$279,355	\$273,016	\$316,762	\$370,544	\$225,455	\$287,200	\$338,145	\$362,342	\$373,207	-8.74%
50-705-6009 SALARIES PART TIME PARKS	\$3,301	\$5,003	\$17,008	\$35,000	\$16,213	\$15,000	\$35,000	\$36,050	\$37,132	0.00%
50-705-6020 SALARIES FULL TIME PARKS	\$382,745	\$416,218	\$416,584	\$457,197	\$331,944	\$403,025	\$468,330	\$482,380	\$496,851	2.44%
50-705-6022 FULL TIME OVERTIME PARKS	\$8,755	\$4,461	\$3,301	\$11,000	\$2,670	\$5,000	\$6,000	\$6,180	\$6,365	-45.45%
50-705-6024 PART TIME OVERTIME PARKS	\$66	\$0	\$8	\$5,000	\$1,250	\$1,500	\$6,300	\$6,489	\$6,684	26.00%
50-705-6116 UTILITIES PARK	\$42,970	\$49,270	\$49,711	\$45,000	\$50,930	\$55,000	\$62,250	\$65,363	\$68,631	38.33%
50-705-6196 PETRO PRODUCTS PARK	\$9,897	\$10,284	\$9,330	\$10,500	\$5,179	\$9,750	\$10,500	\$10,710	\$10,924	0.00%
50-705-6213 MISC CONTRACTUAL EX P PARKS	\$64,493	\$53,343	\$79,469	\$77,250	\$26,749	\$57,500	\$71,843	\$73,998	\$215,000	-7.00%
50-705-6216 EQUIPMENT REPAIRS PARK	\$135	\$0	\$657	\$0	\$0	\$0	\$0	\$0	\$0	N/A
50-705-6241 TRAINING PARKS	\$1,282	\$4,437	\$1,191	\$4,500	\$154	\$1,500	\$3,600	\$5,000	\$5,500	-20.00%
50-705-6401 UNIFORM PURCHASE MAINT	\$4,643	\$3,714	\$3,159	\$5,000	\$5,966	\$5,000	\$5,000	\$5,500	\$6,000	0.00%
50-705-6421 SUPPLIES & MATERIALS PARKS	\$86,366	\$85,374	\$97,181	\$107,500	\$48,458	\$82,000	\$100,000	\$107,000	\$317,000	-6.98%
50-705-6470 FORESTRY	\$15,645	\$37,150	\$38,901	\$40,000	\$9,825	\$24,000	\$30,000	\$40,000	\$40,800	-25.00%
Totals for Department(s) 705 - Park Maintenance:	\$620,298	\$669,254	\$716,549	\$797,947	\$499,337	\$659,275	\$798,823	\$838,670	\$1,210,887	0.11%
50-706-6127 REC PROG SR PROG	\$786	\$0	\$0	\$36,244	\$0	\$36,244	\$0	\$0	\$0	-100.00%
50-706-6427 SUPPLIES & MATERIALS SR PROG	\$626	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
Totals for Department(s) 706 - Senior Programming:	\$1,412	\$0	\$0	\$36,244	\$0	\$36,244	\$0	\$0	\$0	-100.00%
50-707-6126 RECREATION PROG SPEC EVENT	\$5,839	\$5,800	\$25,081	\$17,138	\$5,753	\$6,500	\$6,074	\$6,195	\$6,319	-64.56%
50-707-6425 SUPPLIES & MATERIALS SPEC EVNT	\$1,569	\$2,388	\$7,123	\$3,415	\$701	\$500	\$4,880	\$5,026	\$5,176	42.90%
Totals for Department(s) 707 - Special Events:	\$7,408	\$8,188	\$32,205	\$20,553	\$6,454	\$7,000	\$10,954	\$11,221	\$11,495	-46.70%

Prior Year 01/01/2017 - 12/31/2017	Prior Year 01/01/2018 - 12/31/2018	Prior Year 01/01/2019 - 12/31/2019	Adopted Budget 01/01/2020 - 12/31/2020	Current Year 01/01/2020 - 10/31/2020	Estimated 2020	Adopted 2021	Projected 2022	Projected 2023	2020-2021 Budget % Change
\$27,842	\$35,196	\$26,456	\$36,200	\$11,445	\$17,789	\$34,000	\$38,500	\$39,655	-6.08%
\$3,304	\$1,645	\$337	\$2,310	\$4,131	\$0	\$3,556	\$3,663	\$3,773	\$3,94%

50-708-6013 SALARIES PART TIME SPORTS
50-708-6122 RECREATION PROG SPORTS
8/7/2020 2:47:06 PM
City of Brentwood
Income Statement
2015-2019

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Prior Year 01/01/2017 - 12/31/2017	Prior Year 01/01/2018 - 12/31/2018	Prior Year 01/01/2019 - 12/31/2019	Adopted Budget 01/01/2020 - 12/31/2020	Current Year 01/01/2020 - 10/31/2020	Estimated 2020	Adopted 2021	Projected 2022	Projected 2023	2020-2021 Budget % Change
\$7,037	\$4,960	\$4,466	\$5,976	\$167	\$3,100	\$5,520	\$5,685	\$5,856	-7.63%
\$38,183	\$41,801	\$31,258	\$44,486	\$15,744	\$20,889	\$43,076	\$47,848	\$49,284	-3.17%

50-708-6426 SUPPLIES & MATERIALS SPORTS
Totals for Department(s) 708 - Sports Programming:

\$829,731	\$178,124	\$657,843	\$685,344	\$326,288	\$450,246	\$713,666	\$777,634	\$244,283	4.13%
\$465,000	\$0	\$0	\$790,000	\$505,000	\$790,000	\$905,000	\$930,000	\$960,000	14.56%
\$123,270	\$0	\$5,327	\$1,673,125	\$859,494	\$1,673,125	\$1,652,350	\$1,614,025	\$1,586,125	-1.24%
\$0	\$210,174	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A

Totals for Department(s) 709 - Capital (SW&PI):

\$1,418,001	\$388,298	\$663,170	\$3,148,469	\$1,690,782	\$2,913,371	\$3,271,016	\$3,321,659	\$2,790,408	3.89%
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50-710-6480 STORM WATER EXPENSE
Totals for Department(s) 710 - Stormwater:

50-711-5900 SRS 2018 UNREALIZED GAIN/LOSS ON INVESTMENT
50-711-6447 SRS 2018 FINANCIAL FEES
50-711-6482 BW BOUND PLAN SRS 2018 CAP EXP

Totals for Department(s) 711 - Brentwood Bound SRS 2018:

\$0	\$0	\$0	\$50,000	\$0	\$40,000	\$50,000	\$50,000	\$50,000	0.00%
\$0	\$0	\$0	\$50,000	\$0	\$40,000	\$50,000	\$50,000	\$50,000	0.00%

50-712-6482 BW BOUND PLAN SRS 2019 CAP EXP
Totals for Department(s) 712 - Brentwood Bound SRS 2019:

\$4,464,949	\$5,969,099	\$23,852,072	\$35,818,418	\$9,530,855	\$18,411,506	\$37,968,476	\$18,896,051	\$6,173,307	6.00%
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Transfers

\$0	\$587,575	\$1,728,725	\$0	\$0	\$0	\$0	\$0	\$0	N/A
\$0	\$4,538,731	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A

Totals for Department(s) 701 - Administration (SW&PI):

\$0	\$5,126,306	\$1,728,725	\$0	\$0	\$0	\$0	\$0	\$0	N/A
\$0	\$595,203	\$522,125	\$0	\$0	\$0	\$0	\$0	\$0	N/A
\$0	\$595,203	\$522,125	\$0	\$0	\$0	\$0	\$0	\$0	N/A

Totals for Department(s) 709 - Capital (SW&PI):

\$0	\$4,531,103	\$2,250,850	\$0	\$0	\$0	\$0	\$0	\$0	N/A
\$4,464,949	\$10,500,202	\$26,102,922	\$35,818,418	\$9,530,855	\$18,411,506	\$37,968,476	\$18,896,051	\$6,173,307	N/A

Total Transfers

\$2,523,846	\$2,442,433	\$40,352,227	\$26,780,740	\$60,346,418	\$60,346,418	\$47,542,452	\$19,355,092	\$5,468,140	77.52%
-\$81,414	\$37,909,607	\$19,994,191	-\$13,335,523	-\$5,328,906	-\$12,803,966	-\$28,187,360	-\$13,886,952	-\$1,917,479	111.37%

BEGINNING FUND BALANCE

\$2,442,433	\$40,352,227	\$60,346,418	\$13,445,217	\$56,717,109	\$47,542,452	\$19,355,092	\$5,468,140	\$3,550,661	43.96%
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NET SURPLUS/(DEFICIT)

\$2,442,433	\$40,352,227	\$60,346,418	\$13,445,217	\$56,717,109	\$47,542,452	\$19,355,092	\$5,468,140	\$3,550,661	43.96%
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ENDING FUND BALANCE

Brentwood Bound

\$31,899,964



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.

Brentwood Bound

Project Descriptions

Deer Creek Flood Mitigation

The Deer Creek Flood Mitigation project includes the planning, design and construction of improvements to the Deer Creek channel and floodplain to alleviate ongoing flooding problems and protect properties from frequent flooding. These updates will also provide a greater opportunity for businesses to move to the area.

Manchester Road Improvements

The City of Brentwood is working with the Missouri Department of Transportation (MoDOT) to update the roadway, improve pedestrian access and safety, and enhance the overall appearance of Manchester Road from Hanley Road to Bremerton Road.

Deer Creek Greenway Connector

The Deer Creek Greenway Connector involves the planning, design and construction of a connection between the City of Brentwood's Rogers Parkway and the Deer Creek Greenway. The City is partnering with Great Rivers Greenway to connect residents to the surrounding communities with the enhanced greenway.

Funding Categories' Definitions

Construction Costs

The estimated costs to build the Flood Mitigation, Manchester Road Improvements, and Deer Creek Greenway Connector projects.

Soft Costs

Soft costs include fees for consultants, permits, communications, printing, and legal.

Property Acquisitions

Property acquisition costs include fees for property, business relocations, court and commissioners, and property closings.

Contingency

Funds set aside for unexpected or unforeseen costs. In addition, project savings due to the Cost Share Grant and EWG STP Grant are included in these numbers until the MoDOT project reconciliation is done after bid day (anticipated winter 2021).

Brentwood Bound 2021 Proposed/2022 Projected Budget and Actual/Projected Costs through December 31, 2020

Previous Expenses & end of Year Projections (7/2018 – 12/31/2020)		2021	2022
Construction Costs		\$20,914,501	\$ 9,869,602
Soft Costs		\$ 2,572,707	\$ 1,275,199
Property Acquisitions		\$ 575,510	\$ 0
Contingency		\$ 7,837,246	\$ 1,493,974
Total	\$41,041,940	\$31,899,964	\$12,638,775
GRAND TOTAL		\$85,580,679	

Brentwood Bound

2020 Anticipated Key Activities

- Brentwood Bound
 - It is anticipated that all property acquisitions will be completed in 2020 except any properties that may be tied to court dates.
 - The City executed a partnership agreement with MSD. This agreement has Brentwood Bound installing infrastructure for MSD that MSD is reimbursing the City for. In addition, the agreement provided the City with additional grant funds.
 - The City anticipates executing a partnership agreement with Great Rivers Greenway that will bring grant funding into the City in 2021 and 2022.
 - The City issued the redevelopment RFP that requires proposals to be delivered in November 2020.
 - It is anticipated that the 501C3 that will allow for private donations will be established and the board will be formed.
- Flood Mitigation
 - Flood Mitigation Phase 1 - Demo Package 1A - Project completed ahead of schedule and below budget.
 - Flood Mitigation Phase 1 - Demo Package 1B - Project completed ahead of schedule and below budget.
 - Flood Mitigation Phase 1 – L. Keely’s was the selected contractor due to them being the low bid that was well below budget. L. Keely mobilized in September 2020.
 - Flood Mitigation Phase 2 – Design Team will be completing 95% drawings.
- Deer Creek Greenway Connector
 - The Design Team completed 60% design drawings.
 - Coordination with other GRG, St. Louis County, Union Pacific, MoDOT, MSD, and BSD are ongoing.
- Manchester Road Improvements
 - The Design Team completed their construction documents.
 - MoDOT is anticipating they will complete their property acquisitions for all the right-of-way work.

Brentwood Bound

2021 Anticipated Key Activities

- Brentwood Bound
 - It is anticipated that a developer will be selected.
 - The City and their consultants will continue to submit on grants and partnership opportunities.
- Flood Mitigation
 - Flood Mitigation Phase 1 – Construction will progress throughout the year with a Summer 2022 anticipated completion.
 - Flood Mitigation Phase 1 - Demo Package 1C - Project will be bid in Spring of 2021 and construction should be completed in late Summer 2021.
 - Flood Mitigation Phase 2 – Project will be bid in Spring 2021 and construction should be completed in Fall/ Winter 2022.
- Deer Creek Greenway Connector
 - Project will be bid in Summer 2021 and construction should be completed in Fall/ Winter 2022.
- Manchester Road Improvements
 - Project will be bid in Winter 2021 and construction should be completed in Winter 2022/ 2023. This schedule is being driven by MoDOT so it is subject to change.
 - The City will have to make their final construction deposit per the MoDOT and Brentwood agreement.

Brentwood Bound

Funding Sources Update

Below is a table that was presented to the Board of Aldermen on 10-19-20. This table presents the latest overall project costs, the funding sources, and which funding sources have received funds as of 10-19-20. The “Additional Funding Sources” are not needed for the current scope of the project. It is anticipated that Staff and Consultants will present “unfunded projects” per the citizen survey in late 2020 or early 2021 as these funds are received. If the Board of Aldermen decide to use a portion or all of these funds for “unfunded projects,” a budget update will need to occur.

Categories of Funding	Funding Source	Amount	Funds Received
2018 and 2019 COPs Net Amount	City	79,625,000	79,625,000
Expanded scope: MSD CSO Mary Avenue	MSD	1,645,679	411,420
Expanded scope: MSD horseshoe sewer	MSD	2,650,000	662,500
Expanded Scope: MSD Hampton Creek - Ph 2	MSD	860,000	
MSD Grant – Property Acquisition	MSD	800,000	
Total		85,580,679	80,698,920
Additional Funding Sources			
EWG and MoDOT grants	Grant	5,000,000	
MSD Grant - net benefit	Grant	861,000	183,976
2018 COP investment income to date	City	1,581,070	1,581,070
Surco Parcels - Refund on Property Taxes	Surco	11,604	11,604
Property Rent Through April 2020	Property Owners	3,247	3,247
Total Funding		93,037,600	82,478,817



Summary

The Department of Parks and Recreation is embarking on several new initiatives this year to improve leisure options for the people of Brentwood. These include renovations to Brentwood Park, Hanley Park, designs for future capital projects, as well as several pieces of equipment to maintain the Department's parks and facilities. These renovations and pieces of equipment will not only enhance the leisure experience for the Brentwood resident; they will also provide for safer and more secure facilities in the years to come. All capital projects here are budgeted solely for FY 2021.

Total Funds Requested: \$670,841

Brentwood Park Parking Lot / Pathway Project \$160,000



Explanation

The Parks & Recreation Department is going to complete mill and overlay of the parking lot and pathways in Brentwood Park. The current pathways are not ADA accessible and the current asphalt in the trails and parking lot are so deteriorated that they have become a safety concern. The project has been delayed the past four years due to the MSD Project Clear contractor who has been in Brentwood Park and COVID-19 cost containment measures.

Community Center HVAC Computer \$20,000



Explanation

This project includes the installation of a HVAC building automation system. This includes the installation of hardware and software to support remote monitoring and control of the HVAC equipment at the Brentwood Recreation Complex. This would allow the contractor to remotely monitor the HVAC equipment 24/7/365.

Community Center Ice Rink Floor Replacement \$40,000



Explanation

This project includes the replacement of the rubber flooring in the ice rink. Due to budget constraints, this project has been split up into two years. In 2020, the rubber floor located around the ice rink was replaced. In 2021, the rubber flooring in the bathrooms, lobby, locker rooms, party room, skate rental room and staff office will be replaced.

Community Center Refrigeration System Computer \$68,000



Explanation

This project includes the installation of an ice rink refrigeration system automation system. This includes the installation of hardware and software to support remote monitoring and control of the ice rink equipment at the Brentwood Ice Rink. This will notify the contractor and staff of any failures and will allow the contractor to correct minor issues from a laptop instead of having to be onsite.

Gateway Fountain Repairs \$30,000



Explanation

The Parks & Recreation Department needs to replace the circuit control panel, refurbish the feature pump and replace the filter pump and system. These repairs are needed in order to operate the Gateway Fountain.

Hanley Park Comfort Station and Parking Lot Expansion Design \$87,500



Explanation

The Parks & Recreation Department is recommending completing a design and bid documents for a new comfort station as well as the expansion of the parking lot in Hanley Park. The approved design would be budgeted for in the FY21 budget. Both of these projects are contained within the Brentwood Parks System Master Plan.

Memorial Park Bridge Replacement \$40,000



Explanation

The Parks & Recreation Department is recommending the replace the pedestrian bridge in the southwest quadrant of Memorial Park. Due to the continual rising levels in Black Creek, the bridge is rapidly approaching the end of its usual life

Park Maintenance Truck #59 Replacement \$75,000



Explanation

The Parks & Recreation Department needs to replace truck #59 this year, which serves as the truck that captures woodchips in the bed of the truck as limbs are chipped. This vehicle will also serve as the primary vehicle that will be used to pull the bandwagon. The vehicle evaluation form lists the vehicle in poor condition in need of priority replacement. The current truck is over 20 years old and continues to experience a multitude of mechanical issues.

Public Works & Parks Maintenance Facility Design \$102,630

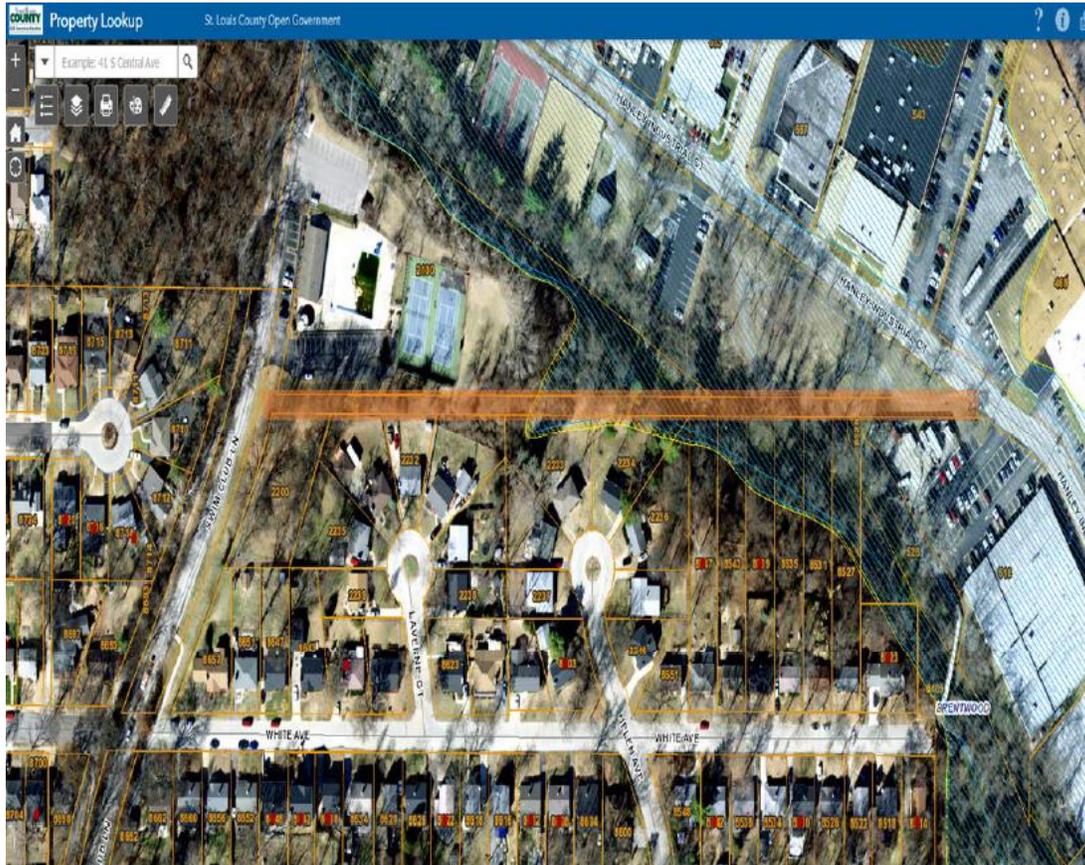


Explanation

The Parks & Recreation Department is recommending hiring a firm for the purpose of completing a design for a new Public Works and Parks Maintenance Facility. The current facility is located in the Brentwood Bound Redevelopment area and will need to move when Manchester Road is redeveloped. This includes funding for half of this project. The other half has been budgeted in Fund 40: Capital Improvements Fund.

Surveying Services throughout

the City of Brentwood \$22,000



Explanation

The Parks & Recreation Department is recommending hiring a firm for the purpose of providing additional property research, boundary and topographical surveying throughout the City of Brentwood. Four separate parcels have been identified as part of this work. This includes funding for half of this project. The other half has been budgeted in Fund 40: Capital Improvements Fund.

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.

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.
- 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 receivables 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.
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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 LRFP 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 LRFP 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 long-term 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 Bond.

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 are 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)	
Reliability PM Work Not Included	5	Heavy Construction work including snow removal	
	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	
M&R Costs Incident Repair Not Included	5	In shop more than twice monthly, 2 or more breakdowns within one month time period	
	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	
Condition	5	Maintenance costs are greater than or equal to 81% of replacement costs	
	1	Good condition, fully functional	
	2	Fair body, functional	
	3	Minor body damage, weak operating system	
	4	Severe damage, components not functional	
Point Ranges	5	Extreme damage, inoperable.	
	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+
Woodchipper	20	34+
Portable Air Compressor	20	34+

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 expended 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 2021 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 2020 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 2020 tax rate. The Mayor and Board of Aldermen adopt the 2020 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.

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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 2020 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 2020 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 2021 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 2021 Annual Budget. We welcome your suggestions and hope everyone will get involved in the process!

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City of Brentwood 2021 Annual Budget Process

The following is the calendar for the 2021 budget process.

July 1 - August 31, 2020– PRELIMINARY BUDGET DISCUSSIONS

Update the Budget Calendar.

Citizen Budget Forum.

Develop budget parameters for the 2021 Budget.

Strengths, Weaknesses, Opportunities and Threats (SWOT) of priorities and goals for 2021 Budget.

Discussion on Revenue Projections – Five-Year History, including Current and Proposed Year

Discussion on Operating Expenditures

Discussion on Capital Expenditures

Discussion on Preparation of the Budget Document

Introducing the Budget Team

2020 Preliminary Property Tax Rate

July 16, 2020 WAY AND MEANS COMMITTEE MEETING 6:00 P.M.

Tentative Budget Calendar

Discussion on Citizen Budget Forum

Discussion on budget parameters for the 2021 Budget

August 20, 2020 – WAYS AND MEANS COMMITTEE MEETING 5:30 P.M.

Update on 2021 Budget Process

Discussion on Revenue Projections – Five-Year History, including Current and Proposed Year

Discussion on Sales Tax Projection

Discussion on Revenue Sources – All Funds

Strengths, Weaknesses, Opportunities and Threats (SWOT) of priorities and goals for 2021 Budget

Discussion on Operating Expenditures

Strengths, Weaknesses, Opportunities and Threats (SWOT) of priorities and goals for 2021 Budget

Discussion on Capital Expenditures

Strengths, Weaknesses, Opportunities and Threats (SWOT) of priorities and goals for 2021 Budget

2020 Preliminary Property Tax Rate

Property Tax Summary Information – This info from the County does not get released until the very end of July.

August 10 – September 11, 2020 – 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 for inclusion in the budget document.

Finance Director will prepare personnel services budget (salaries, medical, dental, merits, and other related expenses).

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 (programs, position and services) will prepare proposals which describe policy and the organizational changes with financial implications. The Current Service Levels and requests for New Items form the basis for the Ways and Means Committee budget work session meetings with departments in November.

September 3, 2020 WAYS AND MEANS COMMITTEE MEETING 5:30 P.M.

Citizen's budget forum

Update on Budget Process

Set Preliminary 2020 Property Tax Rate for recommendation to the Board of Aldermen

October 5 – 16, 2020 BUDGET MEETINGS WITH THE 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.

October 22 – November 19, 2020

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.

December 7, 2020 – BOARD OF ALDERMEN MEETING 7:00 P.M.

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

Adoption of the Fiscal Year Budget – First Reading

December 21, 2020 – BOARD OF ALDERMEN MEETING 7:00 P.M.

Adoption of the Fiscal Year Budget – Second Reading